

DUQUESNE LIGHT COMPANY
Pittsburgh, Pennsylvania

DEPRECIATION STUDY
RELATED TO ELECTRIC PLANT
AT DECEMBER 31, 2005

EXHIBIT JJS1

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GANNETT FLEMING, INC. - VALUATION AND RATE DIVISION

Harrisburg, Pennsylvania



Gannett Fleming

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March 13, 2006

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Pittsburgh, PA 15223

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Attention Ms. Susan M. Mullins, Controller

Ladies & Gentlemen:

Pursuant to your request, we have conducted a depreciation study related to the electric plant of Duquesne Light Company as of December 31, 2005. The attached report presents a description of the methods used in the estimation of depreciation, the summary of annual and accrued depreciation, the statistical support for the service life and the detailed tabulations of annual and accrued depreciation.

Respectfully submitted,

GANNETT FLEMING, INC.

JOHN J. SPANOS
Vice President
Valuation and Rate Division

JJS:krm

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PART I. EXECUTIVE SUMMARY

DUQUESNE LIGHT COMPANY
DEPRECIATION STUDY
RELATED TO ELECTRIC PLANT AT DECEMBER 31, 2005

PART I. EXECUTIVE SUMMARY

SCOPE

This report presents the results of the depreciation study as applied to electric plant in service as of December 31, 2005. The Valuation and Rate Division of Gannett Fleming, Inc., prepared this report on behalf of Duquesne Light Company. It relates to the concepts, methods and basic judgments which underlie recommended annual depreciation accrual rates related to current electric plant in service.

The annual depreciation accrual rates and amounts presented herein are based on an updated service life study incorporating data through 2004 prepared pursuant to the rules of 52 Pa. Code, Chapter 73.6. The prior service life study was based on data through 2001.

BASIS OF STUDY

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

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

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

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

The service life estimates incorporated historical data compiled through 2004 from the property records of the Company. Such data included plant additions, retirements, transfers and other activity. Generally, retirement data for the years 1964 through 2004 were used in the actuarial life table computations which were the primary statistical support of the service life estimates.

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

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

The 2006 authorization amount for net negative salvage is \$4,431,767 based on the experienced net salvage during the five-year period 2001 through 2005.

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

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

DEPRECIATION

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

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

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

LIFE ANALYSIS

Average Service Life

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

Survivor Curves

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

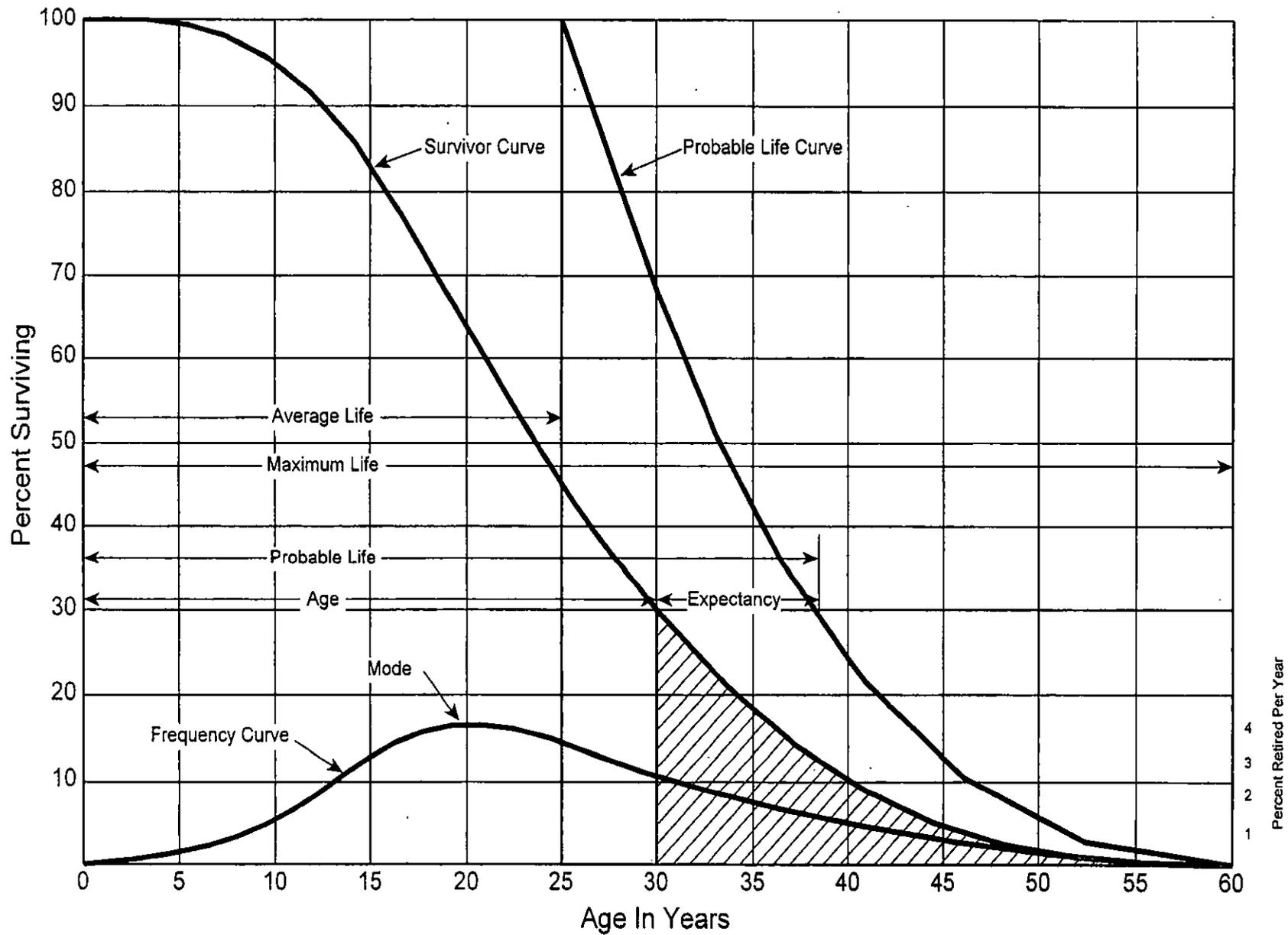


Figure 1. A Typical Survivor Curve and Derived Curves

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

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

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

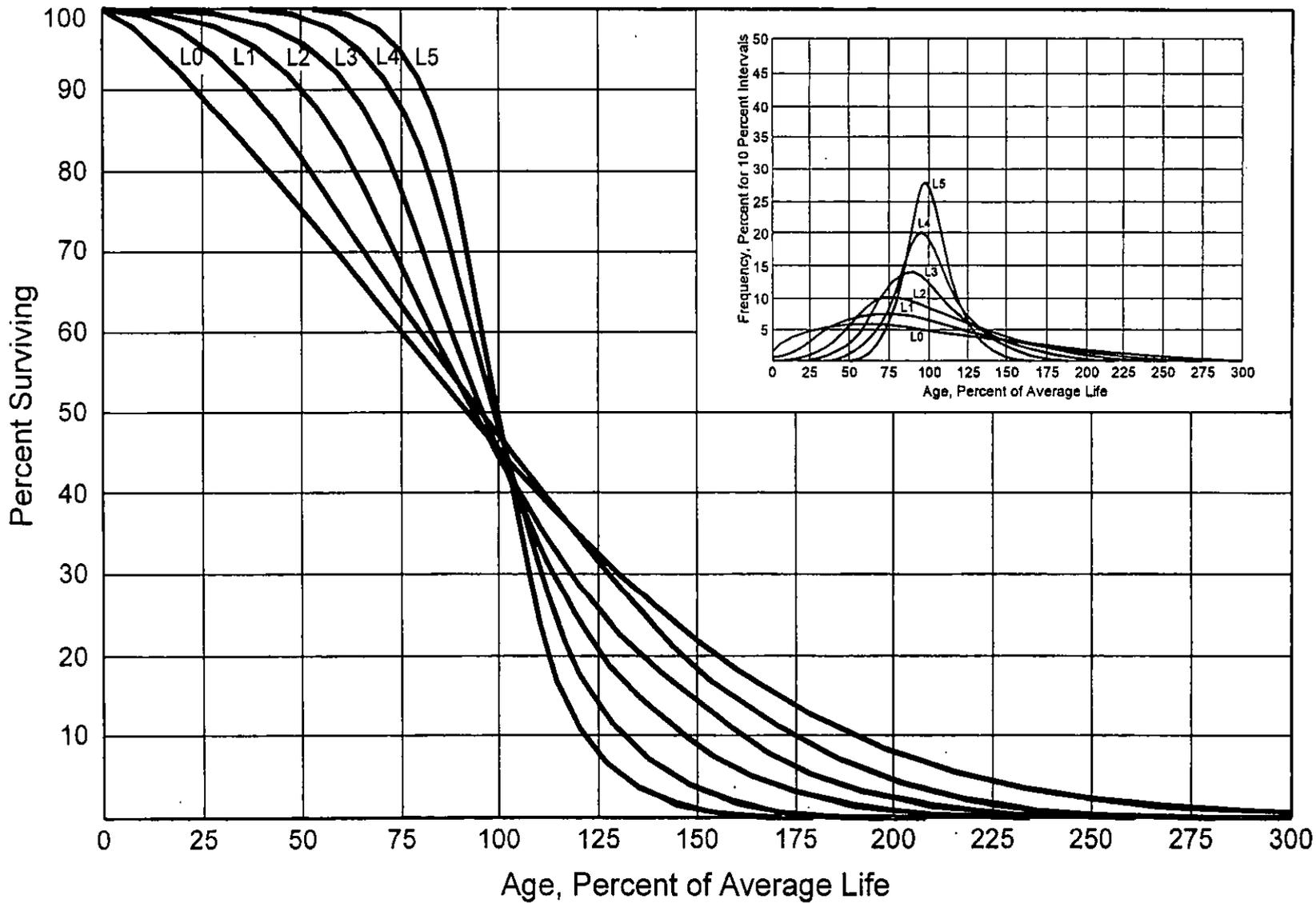


Figure 2. Left Modal or "L" Iowa Type Survivor Curves

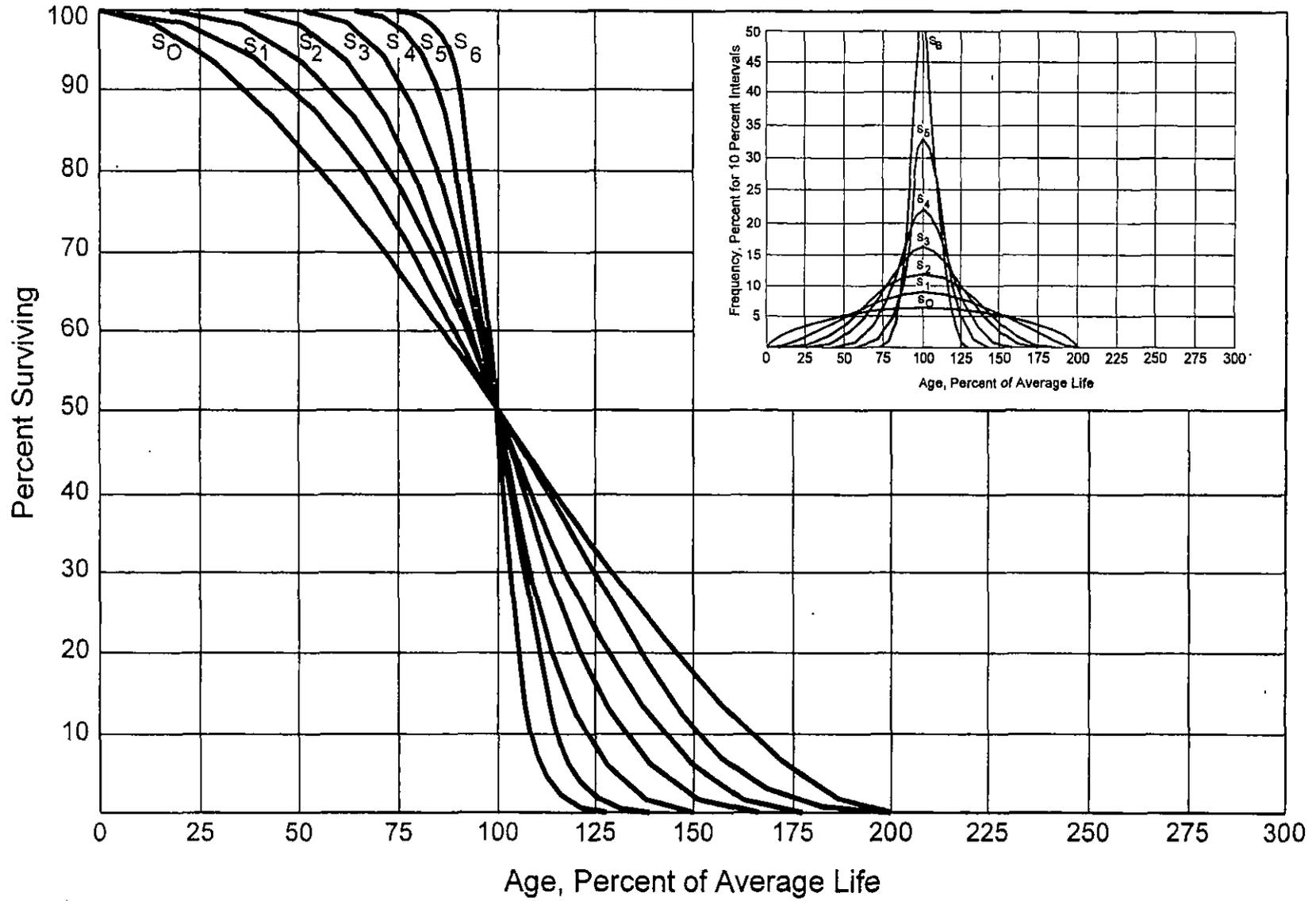


Figure 3. Symmetrical or "S" Iowa Type Survivor Curves

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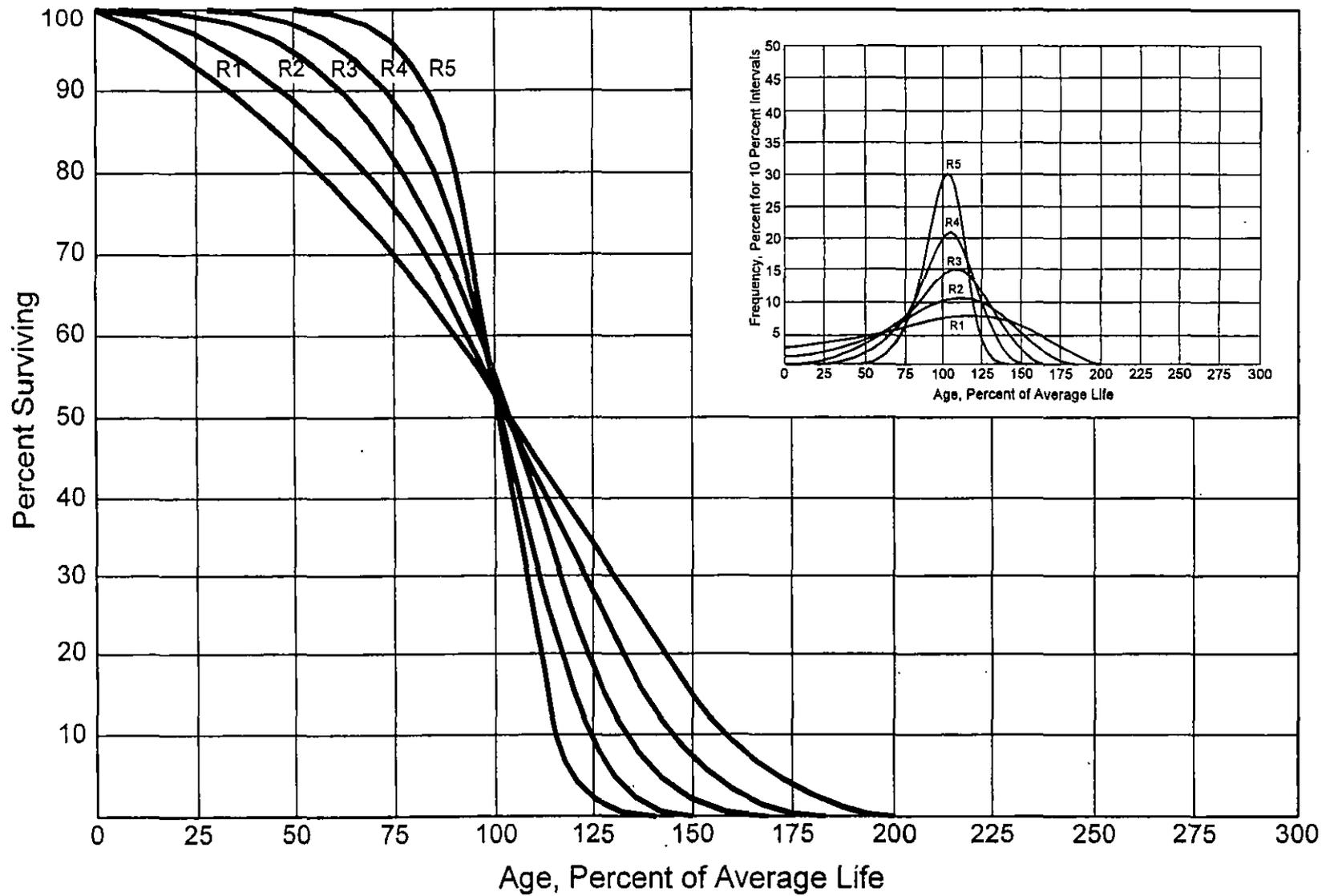


Figure 4. Right Modal or "R" Iowa Type Survivor Curves

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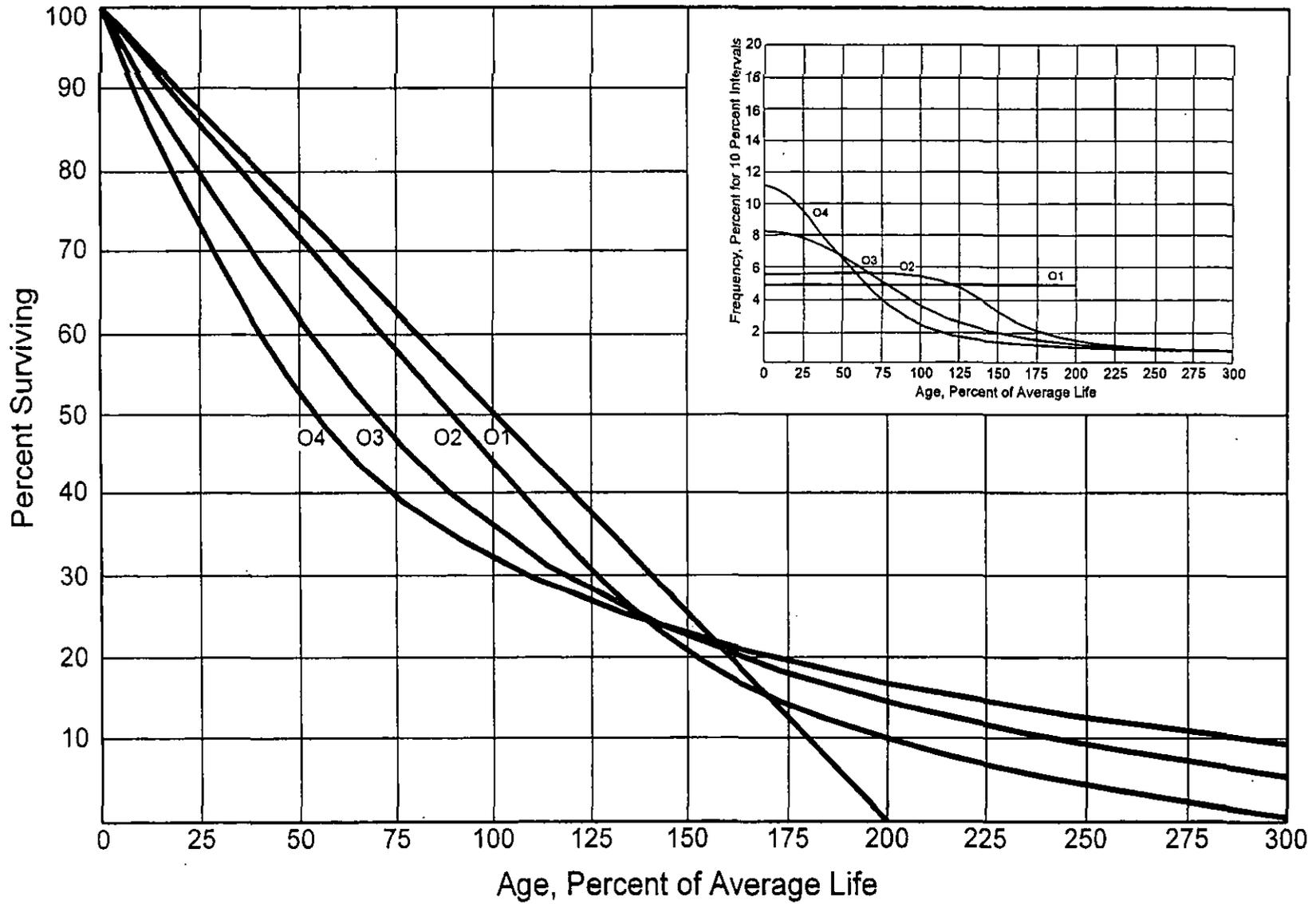


Figure 5. Origin Modal or "O" Iowa Type Survivor Curves

four families, was published in 1935 in the form of the Experiment Station's Bulletin 125¹. These type curves have also been presented in subsequent Experiment Station bulletins and in the text, "Engineering Valuation and Depreciation²." In 1957, Frank V. B. Couch, Jr., an Iowa State College graduate student, submitted a thesis³ presenting his development of the fourth family consisting of the four O type survivor curves.

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

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

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

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

Retirement Rate Method of Analysis

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

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

⁴Winfrey, Robley, Supra Note 1.

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

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

Schedules of Annual Transactions in Plant Records. The property group used to illustrate the retirement rate method is observed for the experience band 1996-2005 during which there were placements during the years 1991-2005. In order to illustrate the summation of the aged data by age interval, the data were compiled in the manner presented in Schedules 1 and 2 on pages II-13 and II-14. In Schedule 1, the year of installation (year placed) and the year of retirement are shown. The age interval during which a retirement occurred is determined from this information. In the example which allows, \$10,000 of the dollars invested in 1991 were retired in 1996. The \$10,000 retirement occurred during the age interval between 4½ and 5½ years on the basis that approximately one-half of the amount of property was installed prior to and subsequent to July 1 of each year. That is, on the average, property installed during a year is placed in service at the midpoint of the year for the purpose of the analysis. All retirements also are stated as occurring at the midpoint of a one-year age interval of time, except the first age interval which encompasses only one-half year.

The total retirements occurring in each age interval in a band are determined by summing the amounts for each transaction year-installation year combination for that age interval. For example, the total of \$143,000 retired for age interval 4½-5½ is the sum of the retirements entered on Schedule 1 immediately above the stairstep line drawn on the table beginning with the 1996 retirements of 1991 installations and ending with the 2005 retirements of the 2000 installations. Thus, the total amount of 143 for age interval 4½-5½ equals the sum of:

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

SCHEDULE 1. RETIREMENTS FOR EACH YEAR 1996 -2005
SUMMARIZED BY AGE INTERVAL

Experience Band 1996-2005

Placement Band 1991-2005

Year Placed (1)	Retirements, Thousands of Dollars										Total During Age Interval (12)	Age Interval (13)
	During Year											
	1996 (2)	1997 (3)	1998 (4)	1999 (5)	2000 (6)	2001 (7)	2002 (8)	2003 (9)	2004 (10)	2005 (11)		
1991	10	11	12	13	14	16	23	24	25	26	26	13½-14½
1992	11	12	13	15	16	18	20	21	22	19	44	12½-13½
1993	11	12	13	14	16	17	19	21	22	18	64	11½-12½
1994	8	9	10	11	11	13	14	15	16	17	83	10½-11½
1995	9	10	11	12	13	14	16	17	19	20	93	9½-10½
1996	4	9	10	11	12	13	14	15	16	20	105	8½-9½
1997		5	11	12	13	14	15	16	18	20	113	7½-8½
1998			6	12	13	15	16	17	19	19	124	6½-7½
1999				6	13	15	16	17	19	19	131	5½-6½
2000					7	14	16	17	19	20	143	4½-5½
2001						8	18	20	22	23	146	3½-4½
2002							9	20	22	25	150	2½-3½
2003								11	23	25	151	1½-2½
2004									11	24	153	½-1½
2005										13	80	0-½
Total	<u>53</u>	<u>68</u>	<u>86</u>	<u>106</u>	<u>128</u>	<u>157</u>	<u>196</u>	<u>231</u>	<u>273</u>	<u>308</u>	<u>1,606</u>	

SCHEDULE 2. OTHER TRANSACTIONS FOR EACH YEAR 1996-2005

Experience Band 1996-2005

SUMMARIZED BY AGE INTERVAL

Placement Band 1991-2005

Year Placed	Acquisitions, Transfers, and Sales, Thousands of Dollars										Total During Age Interval	Age Interval
	During Year											
(1)	1996 (2)	1997 (3)	1998 (4)	1999 (5)	2000 (6)	2001 (7)	2002 (8)	2003 (9)	2004 (10)	2005 (11)	(12)	(13)
1991	-	-	-	-	-	-	60 ^a	-	-	-	-	13½-14½
1992	-	-	-	-	-	-	-	-	-	-	-	12½-13½
1993	-	-	-	-	-	-	-	-	-	-	-	11½-12½
1994	-	-	-	-	-	-	-	(5) ^b	-	-	60	10½-11½
1995	-	-	-	-	-	-	-	6 ^a	-	-	-	9½-10½
1996	-	-	-	-	-	-	-	-	-	-	(5)	8½-9½
1997	-	-	-	-	-	-	-	-	-	-	6	7½-8½
1998	-	-	-	-	-	-	-	-	-	-	-	6½-7½
1999	-	-	-	-	-	-	-	(12) ^b	-	-	-	5½-6½
2000	-	-	-	-	-	-	-	-	22 ^a	-	-	4½-5½
2001	-	-	-	-	-	-	-	(19) ^b	-	-	10	3½-4½
2002	-	-	-	-	-	-	-	-	-	-	-	2½-3½
2003	-	-	-	-	-	-	-	-	-	(102) ^c	(121)	1½-2½
2004	-	-	-	-	-	-	-	-	-	-	-	½-1½
2005	-	-	-	-	-	-	-	-	-	-	-	0-½
Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>60</u>	<u>(30)</u>	<u>22</u>	<u>(102)</u>	<u>(50)</u>	

a Transfer Affecting Exposures at Beginning of Year

b Transfer Affecting Exposures at End of Year

c Sale with Continued Use

Parentheses denote Credit amount.

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

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

The surviving plant at the beginning of each year from 1996 through 2005 is recorded by year in the portion of the table headed "Annual Survivors at the Beginning of the Year". The last amount entered in each column is the amount of new plant added to the group during the year. The amounts entered in Schedule 3 for each successive year following the beginning balance or addition are obtained by adding or subtracting the net entries shown on Schedules 1 and 2. For the purpose of determining the plant exposed to retirement, transfers-in are considered as being exposed to retirement in this group at the beginning of the year in which they occurred, and the sales and transfers-out are considered to be removed from the plant exposed to retirement at the beginning of the following year. Thus, the amounts of plant shown at the beginning of each year are the amounts of plant from each placement year considered to be exposed to retirement at the beginning of each successive transaction year. For example, the exposures for the installation year 1999 are calculated in the following manner:

SCHEDULE 3. PLANT EXPOSED TO RETIREMENT
 JANUARY 1 OF EACH YEAR 1996-2005
 SUMMARIZED BY AGE INTERVAL

Experience Band 1996-2005

Placement Band 1991-2005

Year Placed (1)	Exposures, Thousands of Dollars										Total at Beginning of Age Interval (12)	Age Interval (13)
	Annual Survivors at the Beginning of the Year											
	1996 (2)	1997 (3)	1998 (4)	1999 (5)	2000 (6)	2001 (7)	2002 (8)	2003 (9)	2004 (10)	2005 (11)		
1991	255	245	234	222	209	195	239	216	192	167	167	13½-14½
1992	279	268	256	243	228	212	194	174	153	131	323	12½-13½
1993	307	296	284	271	257	241	224	205	184	162	531	11½-12½
1994	338	330	321	311	300	289	276	262	242	226	823	10½-11½
1995	376	367	357	346	334	321	307	297	280	261	1,097	9½-10½
1996	420 ^a	416	407	397	386	374	361	347	332	316	1,503	8½-9½
1997		460 ^a	455	444	432	419	405	390	374	356	1,952	7½-8½
1998			510 ^a	504	492	479	464	448	431	412	2,463	6½-7½
1999				580 ^a	574	561	546	530	501	482	3,057	5½-6½
2000					660 ^a	653	639	623	628	609	3,789	4½-5½
2001						750 ^a	742	724	685	663	4,332	3½-4½
2002							850 ^a	841	821	799	4,955	2½-3½
2003								960 ^a	949	926	5,719	1½-2½
2004									1,080 ^a	1,069	6,579	½-1½
2005										1,220 ^a	7,490	0-½
Total	<u>1,975</u>	<u>2,382</u>	<u>2,824</u>	<u>3,318</u>	<u>3,872</u>	<u>4,494</u>	<u>5,247</u>	<u>6,017</u>	<u>6,852</u>	<u>7,799</u>	<u>44,780</u>	

^a Additions during the year.

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

For the entire experience band 1996-2005 the total exposures at the beginning of an age interval are obtained by summing diagonally in a manner similar to the summing of the retirements during an age interval (Schedule 1). For example, the figure of 3,789, shown as the total exposures at the beginning of age interval 4½-5½, is obtained by summing:

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

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

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

Experience Band 1996-2005

Placement Band 1991-2005

(Exposure and Retirement Amounts are in Thousands of Dollars)

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

Column 2 from Schedule 3, Column 12, Plant Exposed to Retirement.

Column 3 from Schedule 1, Column 12, Retirements for Each Year.

Column 4 = Column 3 Divided by Column 2.

Column 5 = 1.0000 Minus Column 4.

Column 6 = Column 5 Multiplied by Column 6 as of the Preceding Age Interval.

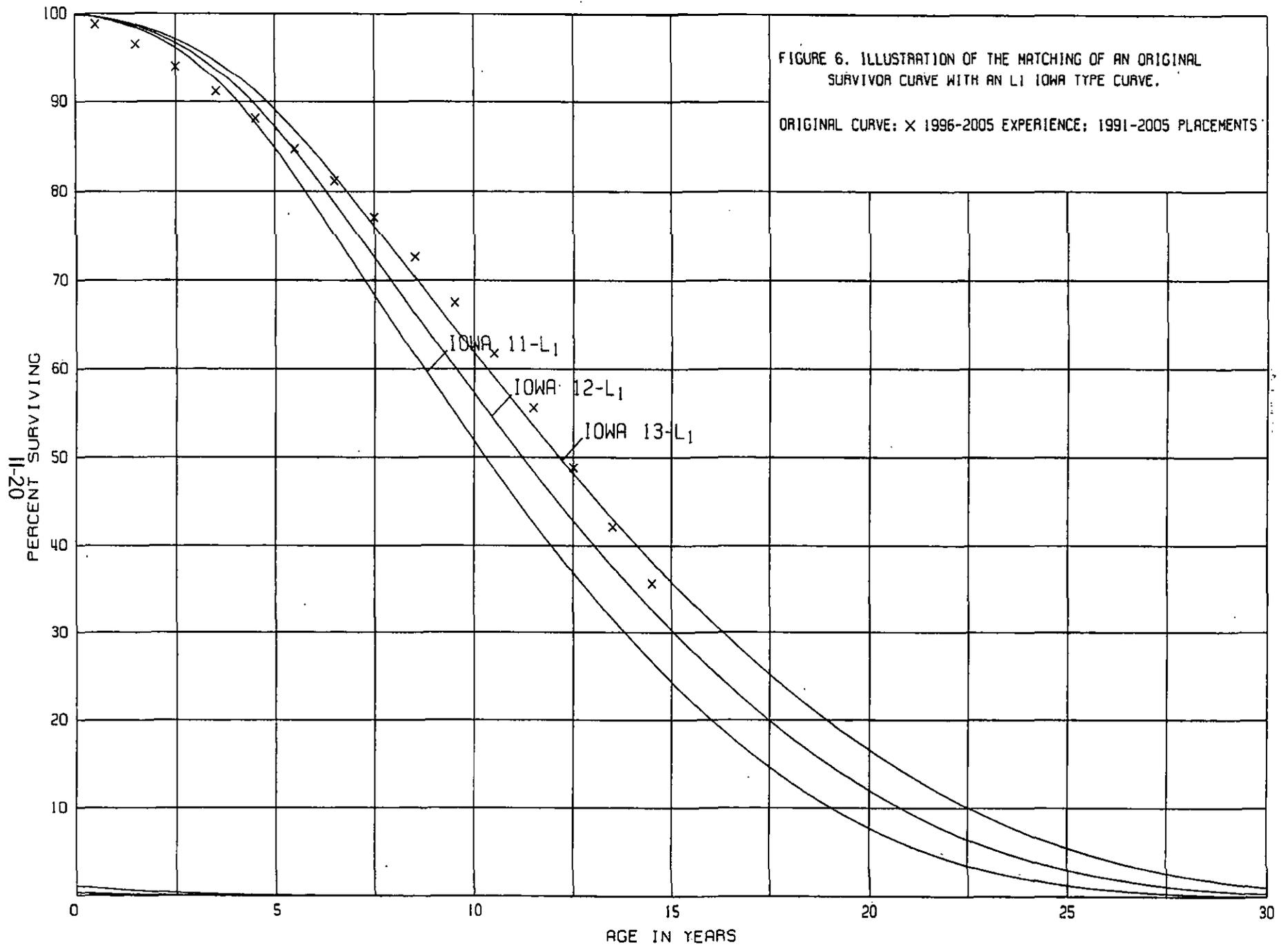
Percent surviving at age 4½	=	88.15	
Exposures at age 4½	=	3,789,000	
Retirements from age 4½ to 5½	=	143,000	
Retirement Ratio	=	143,000 ÷ 3,789,000	= 0.0377
Survivor Ratio	=	1.000 - 0.0377	= 0.9623
Percent surviving at age 5½	=	(88.15) x (0.9623)	= 84.83

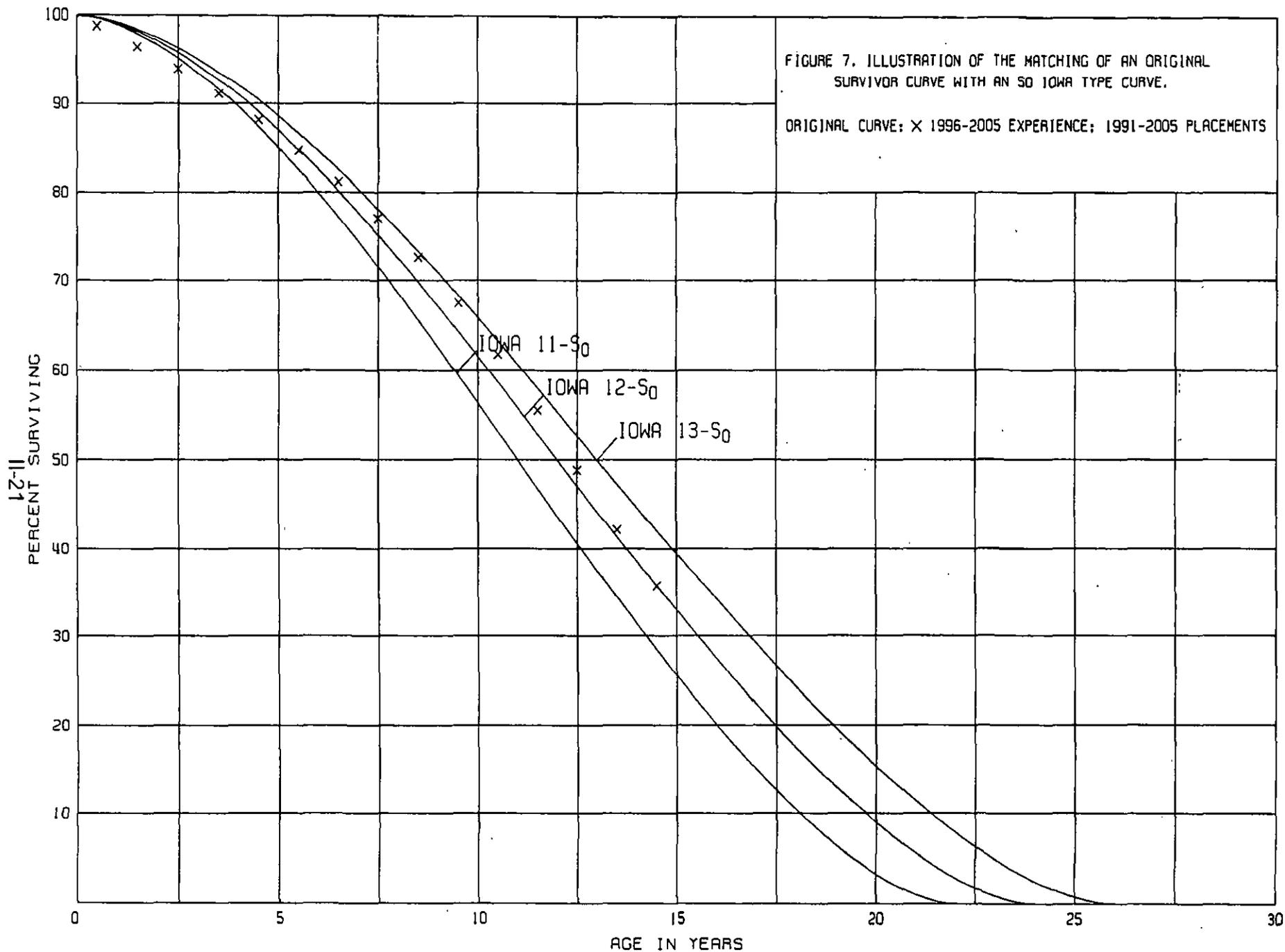
The totals of the exposures and retirements (columns 2 and 3) are shown for the purpose of checking with the respective totals in Schedules 1 and 3. The ratio of the total retirements to the total exposures, other than for each age interval, is meaningless.

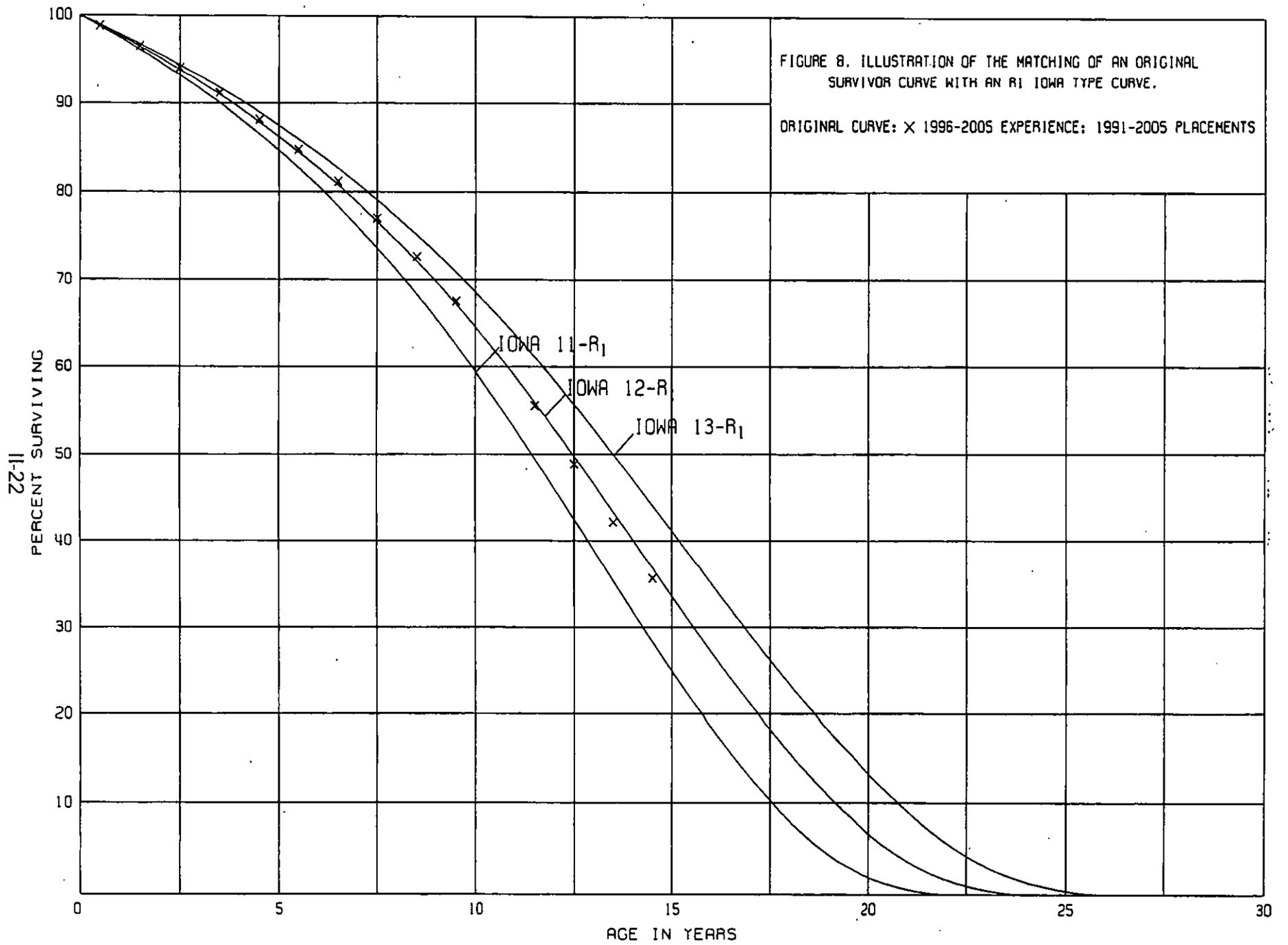
The original survivor curve is plotted from the original life table (column 6, Schedule 4). When the curve terminates at a percent surviving greater than zero, it is called a stub survivor curve. Survivor curves developed from retirement rate studies generally are stub curves.

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

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







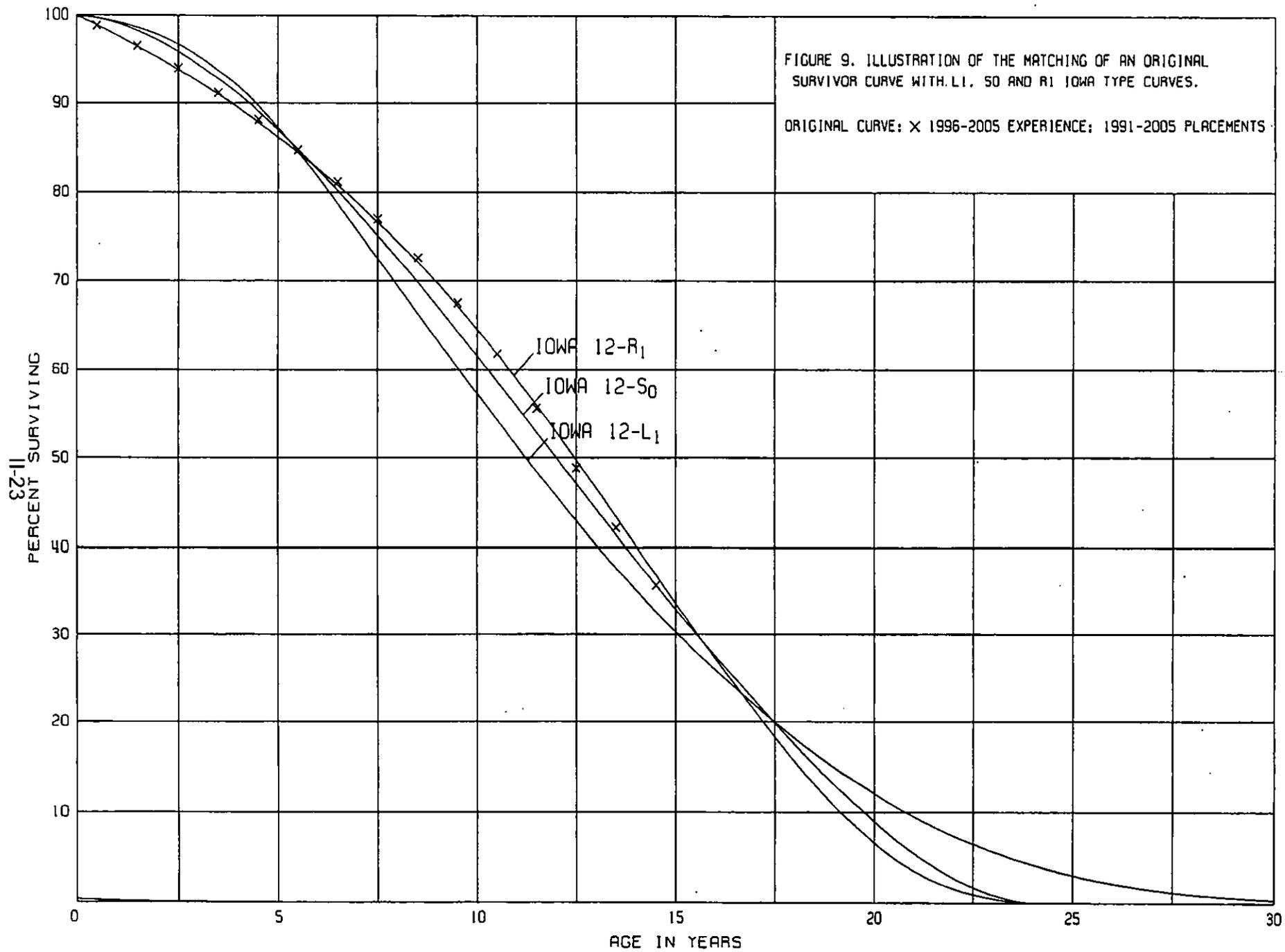


FIGURE 9. ILLUSTRATION OF THE MATCHING OF AN ORIGINAL SURVIVOR CURVE WITH L₁, S₀ AND R₁ IOWA TYPE CURVES.

ORIGINAL CURVE: x 1996-2005 EXPERIENCE; 1991-2005 PLACEMENTS

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

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

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

Account Number and Title

352	Structures and Improvements
353	Station Equipment
355	Poles and Fixtures
356	Overhead Conductors and Devices
361	Structures and Improvements
362.1	Station Equipment - Company Stations
362.2	Station Equipment - Customer High Tension
365.01	Overhead Conductors and Devices
367	Underground Conductors and Devices
368.1	Line Transformers - Overhead
368.3	Line Transformers - Conventional Distribution

- 368.5 Line Transformers - Network
- 368.7 Line Transformers - Underground Residential Distribution
- 370 Meters
- 373 Street Lighting and Signal Systems
- 390.1 Structures and Improvements
- 396.6 Power Operated Equipment

Account 362.1, Station Equipment - Company Stations, is used to illustrate the manner in which the study was conducted for the groups in the preceding list. Aged retirement and other plant accounting data were compiled for the years 1964 through 2004. These data were coded in the course of the Company's normal recordkeeping according to plant account or property group, type of transaction, year in which the transaction took place, and year in which the electric plant was placed in service. The data were analyzed by the retirement rate method of life analysis. The survivor curve chart for the account is presented on page III-36 and the life tables for the experience bands plotted on the chart follow it.

The rates of retirements of station equipment have been consistent over the course of the experience band. Discussions with operating and management personnel indicated that the life characteristics of station equipment will be similar in the future as they have been in the past. Typical service lives for station equipment of other electric companies range from 45 to 60 years. The Iowa 53-R1.5 survivor curve, within the range of others, is estimated to represent the future, inasmuch as it is a reasonable interpretation of the significant portion of the stub survivor curve through age 60 and reflects the outlook of management.

For Account 365.01, Overhead Conductors and Devices, the estimate of survivor characteristics is based on the 1964-2004 experience band. Most recent retirements have been due to deterioration. Retirements related to expansion projects, that tend to result in retirements of younger property, have maintained a steady state. Typical service lives for

overhead conductors and devices range from 40 to 55 years. The Iowa 50-R1 survivor curve is at the upper end of the range of other estimates, is a reasonable interpretation of a significant portion of the survivor curve through age 70 and reflects the outlook of management.

The survivor curve estimate for Account 364.11, Poles and Fixtures, is the Iowa 50-R2. The estimate is based on the results of experience band analyses for the period 1964-1993 and 1964-2004. The addition of the 1994 through 2004 experience results in a significantly longer indication of service that is well beyond the typical range of lives of 30 to 55 years for distribution poles. The retirement of poles during this period has been affected by a property record system conversion. During the conversion process, many pole retirements were priced using the first-in first-out convention rather than actual installation years. With completion of the conversion process, retirements will be priced based on actual installation years and the life will move toward the indication based on data through 1993.

Similar studies were performed for the remaining significant mass plant accounts. The results of the statistical analyses are presented in account sequence in the report, beginning on page III-7.

The major structures included in Accounts 352, 361 and 390.1, Structures and Improvements, were separated from the smaller structures for purposes of the study. The major structures group consists of 34 structures or complexes of significant size and of a nature that the life span procedure is appropriate. The life spans assigned to the major structures were typically 55 to 60 years from the date of initial installation or 40 years from a major rehabilitation and varied within this range based on individual circumstances, such

as size, condition, type of construction, location, and management's plans. Long-term continued use is planned for most of the major structures.

The Iowa 60-R2.5 and 55-R1.5 interim survivor curves were judged appropriate for the major structures based on the 1964-2004 interim retirement experience, our observations of the buildings, consideration of the typical presence of facilities which will be retired during the estimated life spans, and a review of the interim survivor curves derived for similar structures of other electric companies.

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

CALCULATION OF ANNUAL AND ACCRUED DEPRECIATION

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

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

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

Remaining Life Annual Accruals. For the purpose of calculating remaining life accrual rates as of December 31, 2005, the estimated book depreciation reserve for each plant account is allocated among vintages in proportion to the calculated accrued depreciation for the account. Explanations of remaining life accruals and calculated accrued depreciation for the vintages calculated by the average service life procedure and for the vintages calculated by the equal life group procedure follow. The detailed calculations are set forth in the Results of Study section of the report.

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

The calculated accrued depreciation for each depreciable property group represents that portion of the depreciable cost of the group which would not be allocated to expense through future whole life depreciation accruals if current forecasts of life characteristics are

used as the basis for such accruals. The accrued depreciation calculation consists of applying an appropriate ratio to the surviving original cost of each vintage of each account, based upon the attained age and service life. The straight line accrued depreciation ratios are calculated as follows for the average service life procedure:

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

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

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

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

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

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

or

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

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

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

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

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

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

The table on the following page illustrates the procedure for calculating straight line equal life group accrued depreciation using an Iowa 10-S3 survivor curve and a December 31, 2005 calculation date.

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

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

INPUT PARAMETERS:
 CALCULATION DATE.. 12-31-2005
 SURVIVOR CURVE.... 10-S3

AGE INTERVAL		RETIREMENTS	GROUP	YEAR	SUMMATION	AVERAGE	ANNUAL	ACCRUED
BEG	END	DURING	ANNUAL					
(1)	(2)	LIFE	INTERVAL	INST	OF ANNUAL	PERCENT	FACTOR	FACTOR
		(3)	(4)	(6)	ACCURALS	SURVIVING	(9)	(10)
					(7)	(8)		
0.000	1.000	0.500	0.00002	2005	10.73815619374	99.999998	0.1074	0.0537
1.000	2.000	1.500	0.00372	2004	10.73689619374	99.998120	0.1074	0.1611
2.000	3.000	2.500	0.06175	2003	10.72330619374	99.965385	0.1073	0.2683
3.000	4.000	3.500	0.37983	2002	10.65669476517	99.744595	0.1068	0.3738
4.000	5.000	4.500	1.34297	2001	10.45321444771	98.883195	0.1057	0.4757
5.000	6.000	5.500	3.32179	2000	10.00201464973	96.550815	0.1036	0.5698
6.000	7.000	6.500	6.36141	1999	9.21069450987	91.709215	0.1004	0.6526
7.000	8.000	7.500	9.98627	1998	8.05560394576	83.535375	0.0964	0.7230
8.000	9.000	8.500	13.28459	1997	6.60840614184	71.899945	0.0919	0.7812
9.000	10.000	9.500	15.25765	1996	5.02392546072	57.628825	0.0872	0.8284
10.000	11.000	10.500	15.25765	1954	3.49433648829	42.371175	0.0825	0.8663
11.000	12.000	11.500	13.28459	1994	2.19019085682	28.100055	0.0779	0.8959
12.000	13.000	12.500	9.98626	1993	1.21314958726	16.464630	0.0737	0.9213
13.000	14.000	13.500	6.36142	1992	0.57809103911	8.290790	0.0697	0.9410
14.000	15.000	14.500	3.32179	1991	0.22793840820	3.449185	0.0661	0.9585
15.000	16.000	15.500	1.34297	1990	0.07007231253	1.116805	0.0627	0.9719
16.000	17.000	16.500	0.37983	1989	0.01524069963	0.255405	0.0597	0.9851
17.000	18.000	17.500	0.06175	1987	0.00196641391	0.034615	0.0568	0.9940
18.000	19.000	18.500	0.00372	1987	0.00010158766	0.001880	0.0540	0.9990
19.000	19.200	19.100	0.00002	1986	0.00000010471	0.000002	0.0524	1.0000
TOTAL		100.00000						

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

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

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

Columns 6 through 10 show the derivation of the whole life annual factor and accrued factor for each vintage based on the data developed in the first five columns. The year installed is shown in column 6. For all vintages other than the first year (2005), the summation of annual accruals for each year installed, shown in column 7, is calculated by

adding one-half of the group annual accrual (column 5) for that vintage's current age interval plus the group annual accruals for all succeeding age intervals. For example, the figure 10.73689619374 for 2004 equals one-half of 0.00248000000 plus all of the succeeding figures in column 5. Only one-half of the annual accrual for the vintage's current age interval group is included in the summation because the equal life group for that interval expires at the midpoint of the current year.

The summation of annual accruals (column 7) for installations during 2005 is calculated on the basis of an in-service date at the midpoint of twelve months, i.e., six months prior to December 31. Inasmuch as the overall calculation is centered on December 31, 2005, the accrual for 2005 installations (during the twelve months) represents only one-half of one year, one-half of the year prior to December 31 plus one-half year following December 31. For this reason, the first figure in column 7, for vintage 2005, equals the group annual accrual for 2005 plus one-half of the group annual accruals for each of the subsequent years.

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

The accrued depreciation factor, shown in column 10, equals the annual factor multiplied by the age of the group at December 31, 2005.

CALCULATION OF ANNUAL AND ACCRUED AMORTIZATION

Amortization, as defined in the Uniform System of Accounts, is the gradual extinguishment of an amount in an account by distributing such amount over a fixed period, over the life of the asset or liability to which it applies, or over the period during which it is

anticipated the benefit will be realized. Normally, the distribution of the amount is in equal amounts to each year of the amortization period.

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

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

<u>Account</u>	<u>Amortization, Period, Years</u>
391, Office Furniture and Equipment	
Furniture	20
EDP Equipment	5
Used Equipment	7
393, Stores Equipment	30
394, Tools, Shop and Garage Equipment	25
395, Laboratory Equipment	20
397, Communication Equipment	15
398, Miscellaneous Equipment	20

For the purpose of calculating annual amortization amounts as of December 31, 2005, the book depreciation reserve for each plant account or subaccount is assigned or allocated to vintages. The book reserve assigned to vintages with an age greater than the amortization period is equal to the vintage's original cost. The remaining book reserve is allocated among vintages with an age less than the amortization period in proportion to the calculated accrued amortization. The calculated accrued amortization is equal to the original cost multiplied by the ratio of the vintage's age to its amortization period. The

annual amortization amount is determined by dividing the future amortizations (original cost less allocated book reserve) by the remaining period of amortization for the vintage.

PART III. RESULTS OF STUDY

PART III. RESULTS OF STUDY .

QUALIFICATION OF RESULTS

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

The annual depreciation accrual rates are applicable specifically to the electric plant in service as of December 31, 2005. For most plant accounts, the application of such rates to future balances that reflect additions subsequent to December 31, 2005, is reasonable for a period of three to five years.

DESCRIPTION OF STATISTICAL SUPPORT

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

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

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

DESCRIPTION OF DEPRECIATION TABULATIONS

A summary of the results of the study, as applied to the original cost of electric plant as of December 31, 2005, is presented on pages III-4 through III-6 of this report. The schedule sets forth the original cost, the book reserve, future accruals, the calculated annual depreciation rate and amount, and the composite remaining life related to electric plant.

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

DUQUESNE LIGHT COMPANY

ESTIMATED SURVIVOR CURVES, ORIGINAL COST, BOOK RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO UTILITY PLANT AT DECEMBER 31, 2005

Depreciable Group		Survivor Curve	Original Cost at December 31, 2005	Book Reserve	Future Accruals	Annual Accrual Amount	Composite Remaining Life	Annual Accrual Rate, Percent
(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)
Depreciable Plant								
Transmission Plant								
352	Structures and Improvements							
	Major Structures	60-R2.5 *	4,843,155.32	2,557,565	2,285,591	177,623	12.9	3.67
	Other Small Structures	45-R3	2,648,958.89	906,148	1,742,811	71,602	24.3	2.70
	<i>Total Account 352</i>		<u>7,492,114.21</u>	<u>3,463,713</u>	<u>4,028,402</u>	<u>249,225</u>	16.2	3.33
353	Station Equipment	42-S0.5	146,339,946.13	53,356,839	92,983,109	4,260,503	21.8	2.91
354	Towers and Fixtures	65-R4	64,180,228.08	21,554,129	42,626,100	1,407,857	30.3	2.19
355	Poles and Fixtures	50-R4	9,220,794.60	2,439,688	6,781,105	200,417	33.8	2.17
356	Overhead Conductors and Devices	55-R3	42,425,411.60	19,637,795	22,787,619	772,889	29.5	1.82
357	Underground Conduit	60-S3	37,257,721.97	13,526,805	23,730,919	730,019	32.5	1.96
358	Underground Conductors and Devices	60-R3	20,064,862.30	10,314,889	9,749,974	280,102	34.8	1.40
359	Roads and Trails	55-R4	4,353.73	1,384	2,970	140	21.2	3.22
	Total Transmission Plant		326,985,432.62	124,295,242	202,690,198	7,901,152	25.7	2.42
Distribution Plant								
361	Structures and Improvements							
	Major Structures	60-R2.5 *	32,330,528.69	15,109,226	17,221,306	830,775	20.7	2.57
	Other Small Structures	45-R3	14,940,969.73	6,918,663	8,022,307	355,690	22.6	2.38
	<i>Total Account 361</i>		<u>47,271,498.42</u>	<u>22,027,889</u>	<u>25,243,613</u>	<u>1,186,465</u>	21.3	2.51
362	Station Equipment							
	Company Stations	53-R1.5	241,196,612.37	69,398,483	171,798,130	5,621,389	30.6	2.33
	Customer High Tension	39-R0.5	28,906,303.22	10,748,464	18,157,834	889,686	20.4	3.08
	<i>Total Account 362</i>		<u>270,102,915.59</u>	<u>80,146,947</u>	<u>189,955,964</u>	<u>6,511,075</u>	29.2	2.41
364.11	Poles, Towers and Fixtures	50-R2	280,918,230.97	103,308,010	177,610,221	6,081,799	29.2	2.16
365.01	Overhead Conductors and Devices	50-R1	278,518,839.33	86,975,674	191,543,168	6,702,872	28.6	2.41
366	Underground Conduit	70-R4	90,729,992.15	26,237,025	64,492,962	1,827,016	35.3	2.01
367	Underground Conductors and Devices	50-R1.5	186,514,952.95	60,464,761	126,050,196	4,229,727	29.8	2.27
368	Line Transformers							
	Overhead	44-S0	143,913,678.46	33,020,001	110,893,677	4,468,259	24.8	3.10
	Conventional Distribution Network	46-R1	30,234,398.43	8,999,306	21,235,092	854,502	24.9	2.83
	Network	50-R2	22,103,226.55	6,314,307	15,788,920	567,071	27.8	2.57
	Underground Res. Distribution	36-R2	14,530,745.45	5,031,807	9,498,936	513,638	18.5	3.53
	<i>Total Account 368</i>		<u>210,782,048.89</u>	<u>53,365,421</u>	<u>157,416,625</u>	<u>6,403,470</u>		

DUQUESNE LIGHT COMPANY

ESTIMATED SURVIVOR CURVES, ORIGINAL COST, BOOK RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO UTILITY PLANT AT DECEMBER 31, 2005

	Depreciable Group (1)	Survivor Curve (2)	Original Cost at December 31, 2005 (3)	Book Reserve (4)	Future Accruals (5)	Annual Accrual Amount (6)	Composite Remaining Life (7)	Annual Accrual Rate, Percent (8)
369.2	Services	60-R3	73,998,087.13	29,972,105	44,025,979	1,188,805	37.0	1.61
370	Meters	30-R2.5	87,694,926.62	34,816,431	52,878,495	2,719,843	19.4	3.10
370.1	Meters - Communication Equipment	10-S3	18,429,375.77	14,141,417	4,287,959	1,009,778	4.2	5.48
373	Street Lighting Equipment	25-S0	<u>32,279,711.56</u>	<u>21,431,527</u>	<u>10,848,181</u>	<u>815,913</u>	13.3	2.53
	Total Distribution Plant		1,577,240,579.38	532,887,207	1,044,353,363	38,676,763	27.0	2.45
	General Plant							
390	Structures and Improvements							
	Major Structures	55-R1.5 *	59,437,652.11	16,349,595	43,088,055	2,198,559	19.6	3.70
	Other Small Structures	45-R3	<u>2,031,071.03</u>	<u>247,236</u>	<u>1,783,836</u>	<u>58,941</u>	30.3	2.90
	<i>Total Account 390</i>		<u>61,468,723.14</u>	<u>16,596,831</u>	<u>44,871,891</u>	<u>2,257,500</u>	19.9	3.67
391	Office Furniture and Equipment							
	Office Furniture	20-SQ	11,694,402.17	3,933,000	7,761,402	584,264	13.3	5.00
	EDP Equipment	5-SQ	4,159,714.54	2,299,500	1,860,214	831,825	2.2	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>		<u>15,887,286.54</u>	<u>6,265,670</u>	<u>9,621,616</u>	<u>1,416,089</u>	6.8	8.91
392	Transportation Equipment							
	Passenger Cars		729,838.28			**		
	Other Than Cars		<u>40,063,427.24</u>			**		
	<i>Total Account 392</i>		<u>40,793,265.52</u>	<u>16,741,743</u>	<u>24,051,523</u>			
393	Stores Equipment	30-SQ	1,935,480.55	1,102,500	832,981	64,541	12.9	3.33
394	Tools, Shop and Garage Equipment	25-SQ	9,506,691.00	5,402,271	4,104,423	380,053	10.8	4.00
395	Laboratory Equipment	20-SQ	5,059,760.93	2,923,000	2,136,762	252,962	8.4	5.00
396	Power Operated Equipment	19-S0.5	1,015,853.53	604,355	411,498	48,558	8.5	4.78
397	Communication Equipment	15-SQ	54,927,085.52	23,220,000	31,707,087	3,661,079	8.7	6.67
398	Miscellaneous Equipment	20-SQ	<u>507,662.04</u>	<u>196,600</u>	<u>311,063</u>	<u>25,403</u>	12.2	5.00
	Total General Plant		191,101,808.77	73,052,970	118,048,844	8,106,185	14.6	4.24
	Total Depreciable Plant		<u>2,095,327,820.77</u>	<u>730,235,419</u>	<u>1,365,092,405</u>	<u>54,684,100</u>		

DUQUESNE LIGHT COMPANY

ESTIMATED SURVIVOR CURVES, ORIGINAL COST, BOOK RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO UTILITY PLANT AT DECEMBER 31, 2005

Depreciable Group (1)	Survivor Curve (2)	Original Cost at December 31, 2005 (3)	Book Reserve (4)	Future Accruals (5)	Annual Accrual Amount (6)	Composite Remaining Life (7)	Annual Accrual Rate, Percent (8)
Unrecovered Adjustment for Amortization							
391	Office Furniture and Equipment						
	Office Furniture		5,028,849		1,005,770 ***		
	EDP Equipment		2,979,378		595,876 ***		
	<i>Total Account 391</i>		<u>8,008,227</u>		<u>1,601,645</u>		
393	Stores Equipment		425,610		85,122 ***		
394	Tools, Shop and Garage Equipment		2,486,655		497,331 ***		
395	Laboratory Equipment		1,771,186		354,237 ***		
397	Communication Equipment		11,538,194		2,307,639 ***		
398	Miscellaneous Equipment		<u>96,910</u>		<u>19,382 ***</u>		
Total Unrecovered Adjustment for Amortization			24,326,782		4,865,356		
Intangible and Nondepreciable Plant							
301	Organization	100,275.19					
302	Franchises and Consents	6,830.09					
303	Misc Intangible Plant	26,748,142.73					
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>8,220,524.89</u>					
Total Intangible and Nondepreciable Plant		61,931,406.52					
Total Utility Plant		<u>2,157,259,227.29</u>	<u>705,908,637</u>		<u>59,549,456</u>		

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

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

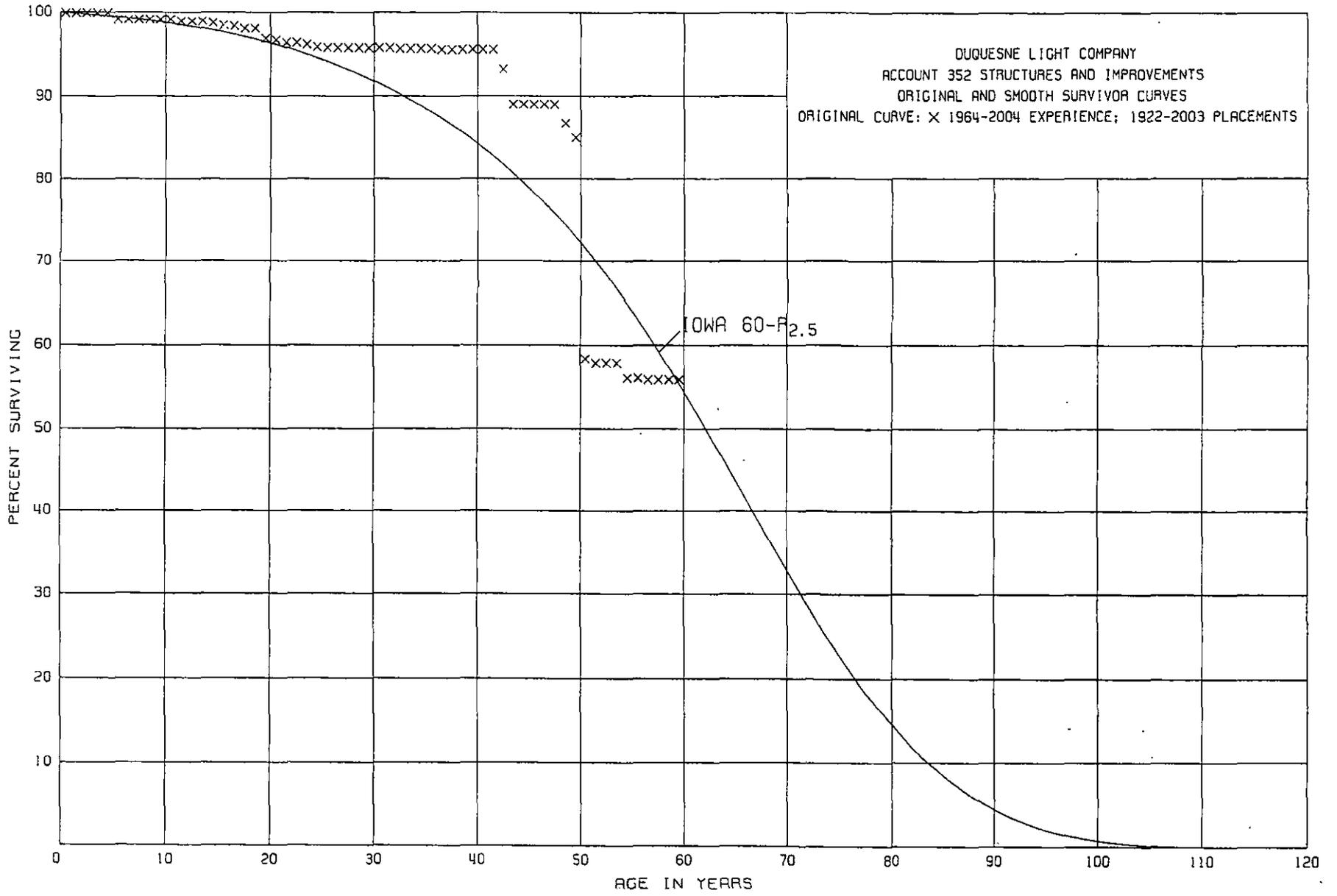
** Annual Accrual is charged on a vehicle by vehicle basis.

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

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SERVICE LIFE STATISTICS

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DUQUESNE LIGHT COMPANY
ACCOUNT 352 STRUCTURES AND IMPROVEMENTS
ORIGINAL LIFE TABLE

PLACEMENT BAND 1922-2003			EXPERIENCE BAND 1964-2004		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	6,606,614		0.0000	1.0000	100.00
0.5	6,606,614		0.0000	1.0000	100.00
1.5	6,510,137		0.0000	1.0000	100.00
2.5	6,498,602		0.0000	1.0000	100.00
3.5	6,498,654		0.0000	1.0000	100.00
4.5	6,478,801	57,620	0.0089	0.9911	100.00
5.5	6,305,960		0.0000	1.0000	99.11
6.5	6,181,364	1,047	0.0002	0.9998	99.11
7.5	6,110,323		0.0000	1.0000	99.09
8.5	6,047,661		0.0000	1.0000	99.09
9.5	5,988,371		0.0000	1.0000	99.09
10.5	5,801,457	10,889	0.0019	0.9981	99.09
11.5	5,768,434	224	0.0000	1.0000	98.90
12.5	5,035,628		0.0000	1.0000	98.90
13.5	4,985,225	10,782	0.0022	0.9978	98.90
14.5	4,983,473	15,312	0.0031	0.9969	98.68
15.5	4,964,416	3,053	0.0006	0.9994	98.37
16.5	4,966,099	14,104	0.0028	0.9972	98.31
17.5	4,940,864		0.0000	1.0000	98.03
18.5	4,909,951	61,800	0.0126	0.9874	98.03
19.5	4,862,421	10,909	0.0022	0.9978	96.79
20.5	4,812,342	13,842	0.0029	0.9971	96.58
21.5	4,840,388		0.0000	1.0000	96.30
22.5	4,840,388	8,665	0.0018	0.9982	96.30
23.5	4,536,448	18,306	0.0040	0.9960	96.13
24.5	3,641,740	3,253	0.0009	0.9991	95.75
25.5	2,818,418		0.0000	1.0000	95.66
26.5	2,818,418		0.0000	1.0000	95.66
27.5	2,813,385		0.0000	1.0000	95.66
28.5	2,021,912		0.0000	1.0000	95.66
29.5	1,227,197		0.0000	1.0000	95.66
30.5	1,277,738		0.0000	1.0000	95.66
31.5	1,271,606	1,300	0.0010	0.9990	95.66
32.5	1,270,555		0.0000	1.0000	95.56
33.5	1,270,920		0.0000	1.0000	95.56
34.5	273,179		0.0000	1.0000	95.56
35.5	76,005	70	0.0009	0.9991	95.56
36.5	86,817		0.0000	1.0000	95.47
37.5	97,852		0.0000	1.0000	95.47
38.5	97,852		0.0000	1.0000	95.47

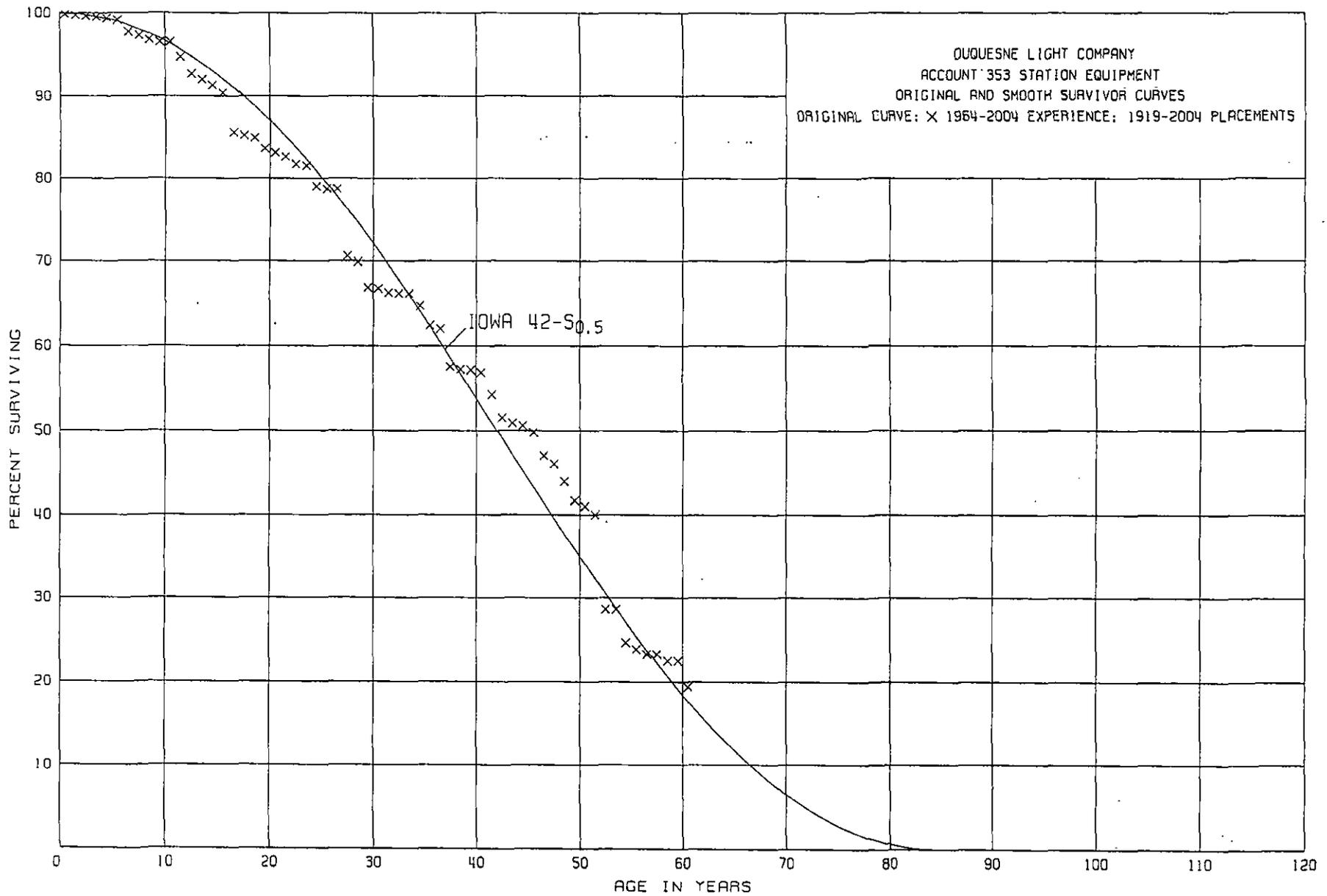
DUQUESNE LIGHT COMPANY

ACCOUNT 352 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1922-2003			EXPERIENCE BAND 1964-2004		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	97,852		0.0000	1.0000	95.47
40.5	97,852		0.0000	1.0000	95.47
41.5	98,800	2,324	0.0235	0.9765	95.47
42.5	96,476	4,341	0.0450	0.9550	93.23
43.5	92,149		0.0000	1.0000	89.03
44.5	92,149		0.0000	1.0000	89.03
45.5	93,306		0.0000	1.0000	89.03
46.5	84,642		0.0000	1.0000	89.03
47.5	84,802	2,195	0.0259	0.9741	89.03
48.5	82,607	1,601	0.0194	0.9806	86.72
49.5	58,120	18,241	0.3139	0.6861	85.04
50.5	39,879	313	0.0078	0.9922	58.35
51.5	31,354		0.0000	1.0000	57.89
52.5	31,354		0.0000	1.0000	57.89
53.5	31,354	948	0.0302	0.9698	57.89
54.5	30,405		0.0000	1.0000	56.14
55.5	30,993	141	0.0045	0.9955	56.14
56.5	30,852		0.0000	1.0000	55.89
57.5	30,852		0.0000	1.0000	55.89
58.5	30,926		0.0000	1.0000	55.89
59.5	19,302		0.0000	1.0000	55.89
60.5	19,307		0.0000	1.0000	55.89
61.5	19,307		0.0000	1.0000	55.89
62.5	17,838		0.0000	1.0000	55.89
63.5	17,838		0.0000	1.0000	55.89
64.5	17,739		0.0000	1.0000	55.89
65.5	17,739		0.0000	1.0000	55.89
66.5	17,739		0.0000	1.0000	55.89
67.5	17,739		0.0000	1.0000	55.89
68.5	17,739		0.0000	1.0000	55.89
69.5	17,739		0.0000	1.0000	55.89
70.5	17,739		0.0000	1.0000	55.89
71.5	17,739		0.0000	1.0000	55.89
72.5	17,952		0.0000	1.0000	55.89
73.5	18,684		0.0000	1.0000	55.89
74.5	18,684		0.0000	1.0000	55.89
75.5	18,684		0.0000	1.0000	55.89
76.5	14,479		0.0000	1.0000	55.89
77.5					55.89

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DUQUESNE LIGHT COMPANY
ACCOUNT 353 STATION EQUIPMENT
ORIGINAL LIFE TABLE

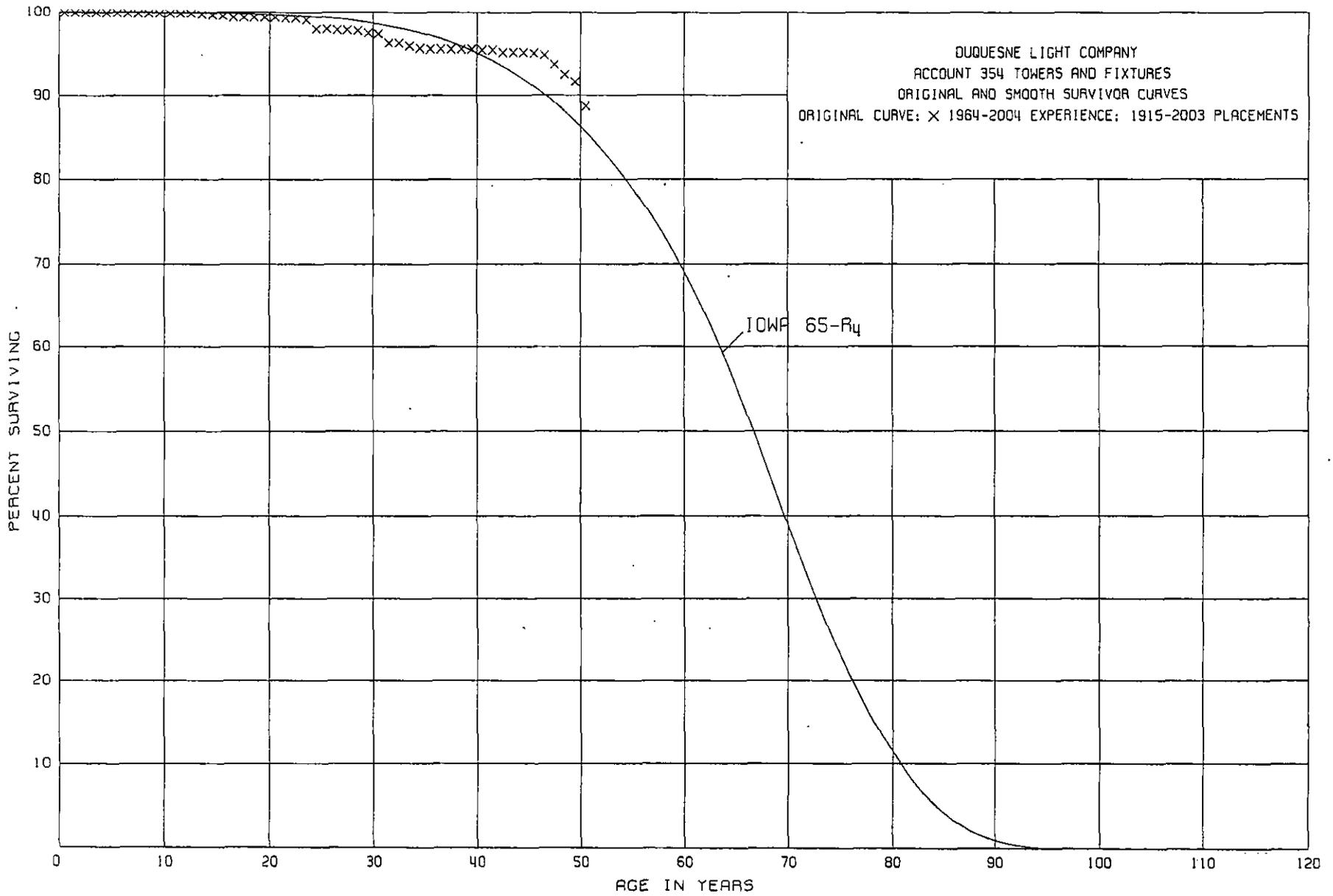
PLACEMENT BAND 1919-2004			EXPERIENCE BAND 1964-2004		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	107,028,939	211,293	0.0020	0.9980	100.00
0.5	105,692,859	122,634	0.0012	0.9988	99.80
1.5	104,151,548	64,357	0.0006	0.9994	99.68
2.5	103,276,646	159,992	0.0015	0.9985	99.62
3.5	104,155,908	142,678	0.0014	0.9986	99.47
4.5	102,690,933	213,768	0.0021	0.9979	99.33
5.5	101,324,087	1,492,057	0.0147	0.9853	99.12
6.5	99,719,412	392,726	0.0039	0.9961	97.66
7.5	93,222,494	489,953	0.0053	0.9947	97.28
8.5	84,486,338	195,046	0.0023	0.9977	96.76
9.5	83,926,851	38,680	0.0005	0.9995	96.54
10.5	84,233,868	1,599,282	0.0190	0.9810	96.49
11.5	82,240,741	1,746,193	0.0212	0.9788	94.66
12.5	75,044,319	505,575	0.0067	0.9933	92.65
13.5	73,047,020	599,926	0.0082	0.9918	92.03
14.5	72,416,962	724,615	0.0100	0.9900	91.28
15.5	68,214,992	3,575,141	0.0524	0.9476	90.37
16.5	63,647,706	339,050	0.0053	0.9947	85.63
17.5	58,042,921	202,033	0.0035	0.9965	85.18
18.5	56,139,968	867,182	0.0154	0.9846	84.88
19.5	53,844,892	273,954	0.0051	0.9949	83.57
20.5	49,350,639	314,831	0.0064	0.9936	83.14
21.5	48,406,793	511,258	0.0106	0.9894	82.61
22.5	47,130,940	123,536	0.0026	0.9974	81.73
23.5	43,747,573	1,365,097	0.0312	0.9688	81.52
24.5	41,797,070	149,014	0.0036	0.9964	78.98
25.5	40,338,594	9,900	0.0002	0.9998	78.70
26.5	40,344,334	4,169,209	0.1033	0.8967	78.68
27.5	35,369,163	325,658	0.0092	0.9908	70.55
28.5	27,823,852	1,219,983	0.0438	0.9562	69.90
29.5	21,307,220	60,088	0.0028	0.9972	66.84
30.5	19,964,497	137,855	0.0069	0.9931	66.65
31.5	19,249,763	24,576	0.0013	0.9987	66.19
32.5	18,935,628	12,860	0.0007	0.9993	66.10
33.5	18,557,151	393,047	0.0212	0.9788	66.05
34.5	9,404,240	322,819	0.0343	0.9657	64.65
35.5	6,924,421	42,596	0.0062	0.9938	62.43
36.5	7,929,506	584,932	0.0738	0.9262	62.04
37.5	6,014,242	23,782	0.0040	0.9960	57.46
38.5	5,967,935	16,640	0.0028	0.9972	57.23
39.5	5,974,078	25,512	0.0043	0.9957	57.07

DUQUESNE LIGHT COMPANY
ACCOUNT 353 STATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1919-2004			EXPERIENCE BAND 1964-2004		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
40.5	5,955,833	260,846	0.0438	0.9562	56.82
41.5	5,925,374	305,499	0.0516	0.9484	54.33
42.5	5,676,796	69,123	0.0122	0.9878	51.53
43.5	5,759,956	37,746	0.0066	0.9934	50.90
44.5	5,460,184	84,574	0.0155	0.9845	50.56
45.5	5,324,043	290,569	0.0546	0.9454	49.78
46.5	4,992,892	97,920	0.0196	0.9804	47.06
47.5	4,901,282	226,122	0.0461	0.9539	46.14
48.5	3,593,339	191,708	0.0534	0.9466	44.01
49.5	2,838,865	46,020	0.0162	0.9838	41.66
50.5	2,647,123	64,162	0.0242	0.9758	40.99
51.5	2,214,462	628,928	0.2840	0.7160	40.00
52.5	1,533,687	2,531	0.0017	0.9983	28.64
53.5	1,242,022	169,754	0.1367	0.8633	28.59
54.5	913,203	28,602	0.0313	0.9687	24.68
55.5	875,410	21,601	0.0247	0.9753	23.91
56.5	821,028	1,572	0.0019	0.9981	23.32
57.5	823,035	26,702	0.0324	0.9676	23.28
58.5	796,886		0.0000	1.0000	22.53
59.5	407,584	55,920	0.1372	0.8628	22.53
60.5	337,813		0.0000	1.0000	19.44
61.5	257,672		0.0000	1.0000	19.44
62.5	247,076	4,393	0.0178	0.9822	19.44
63.5	241,843		0.0000	1.0000	19.09
64.5	240,914		0.0000	1.0000	19.09
65.5	240,914		0.0000	1.0000	19.09
66.5	240,944		0.0000	1.0000	19.09
67.5	240,944		0.0000	1.0000	19.09
68.5	239,692	6	0.0000	1.0000	19.09
69.5	239,686	757	0.0032	0.9968	19.09
70.5	238,333	430	0.0018	0.9982	19.03
71.5	237,858		0.0000	1.0000	19.00
72.5	238,152		0.0000	1.0000	19.00
73.5	250,854		0.0000	1.0000	19.00
74.5	251,151	134	0.0005	0.9995	19.00
75.5	251,016		0.0000	1.0000	18.99
76.5	244,911		0.0000	1.0000	18.99
77.5	5,930		0.0000	1.0000	18.99
78.5	72		0.0000	1.0000	18.99
79.5	72		0.0000	1.0000	18.99
80.5					18.99

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DUQUESNE LIGHT COMPANY

ACCOUNT 354 TOWERS AND FIXTURES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1915-2003

EXPERIENCE BAND 1964-2004

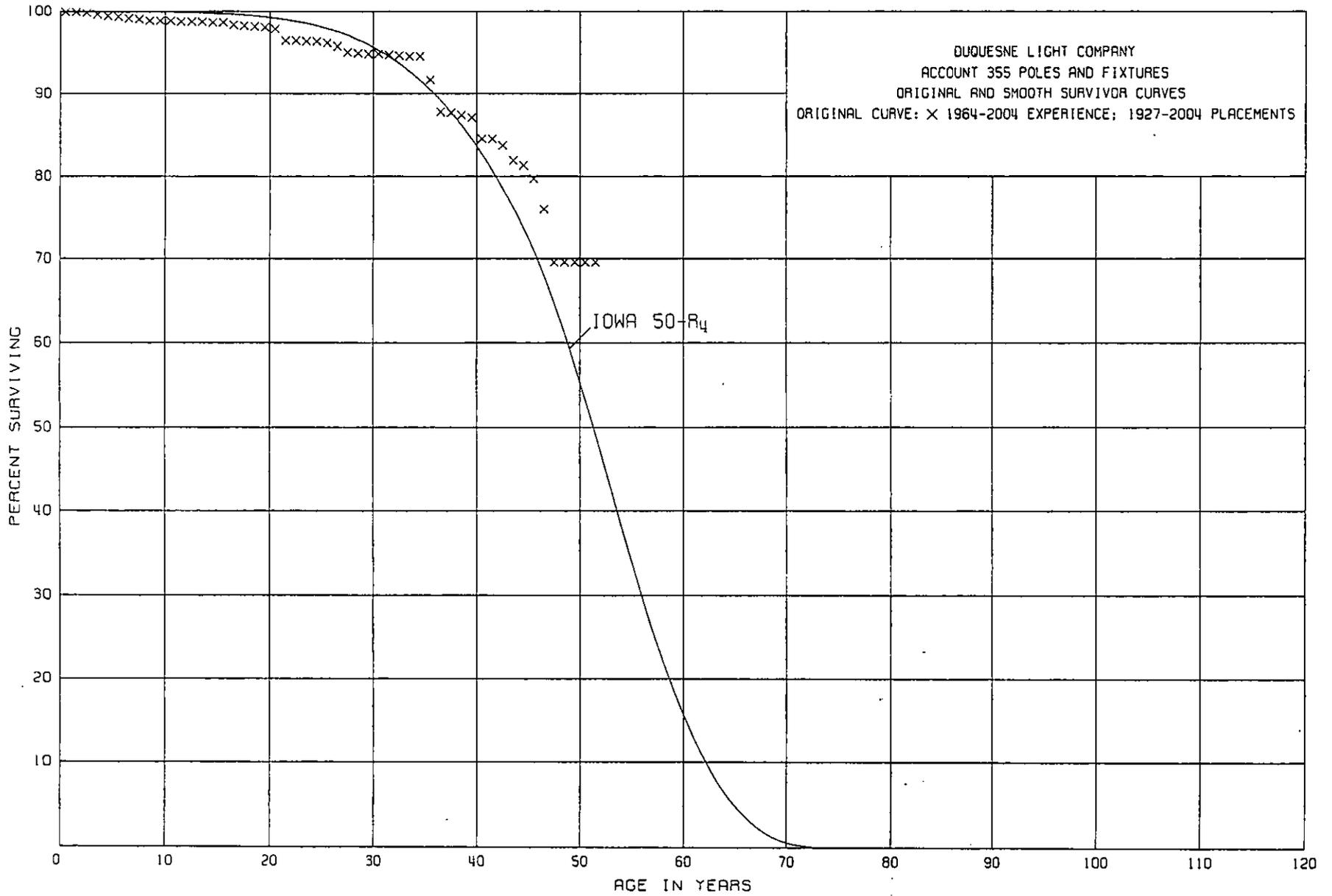
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	8,755,428	5,326	0.0006	0.9994	95.45
40.5	8,071,130		0.0000	1.0000	95.39
41.5	7,954,854	21,431	0.0027	0.9973	95.39
42.5	7,803,779	3,908	0.0005	0.9995	95.13
43.5	8,338,990	2,820	0.0003	0.9997	95.08
44.5	8,447,217	7,879	0.0009	0.9991	95.05
45.5	8,176,860	16,897	0.0021	0.9979	94.96
46.5	8,286,792	92,149	0.0111	0.9889	94.76
47.5	8,062,289	106,025	0.0132	0.9868	93.71
48.5	4,674,344	43,859	0.0094	0.9906	92.47
49.5	4,647,158	147,216	0.0317	0.9683	91.60
50.5	2,943,836	5,343	0.0018	0.9982	88.70
51.5	2,554,837	9,054	0.0035	0.9965	88.54
52.5	2,478,199	16,525	0.0067	0.9933	88.23
53.5	2,130,856	9,334	0.0044	0.9956	87.64
54.5	2,065,138	2,847	0.0014	0.9986	87.25
55.5	2,044,160	159	0.0001	0.9999	87.13
56.5	2,041,275	9,828	0.0048	0.9952	87.12
57.5	2,031,447		0.0000	1.0000	86.70
58.5	2,036,263		0.0000	1.0000	86.70
59.5	2,016,720	2,086	0.0010	0.9990	86.70
60.5	2,004,780	19,570	0.0098	0.9902	86.61
61.5	1,985,015	21,910	0.0110	0.9890	85.76
62.5	1,786,259		0.0000	1.0000	84.82
63.5	1,776,067	3,075	0.0017	0.9983	84.82
64.5	1,774,223		0.0000	1.0000	84.68
65.5	1,774,223	8,391	0.0047	0.9953	84.68
66.5	1,765,832		0.0000	1.0000	84.28
67.5	1,765,912		0.0000	1.0000	84.28
68.5	1,744,498		0.0000	1.0000	84.28
69.5	1,744,646		0.0000	1.0000	84.28
70.5	1,747,963		0.0000	1.0000	84.28
71.5	1,746,382	5,931	0.0034	0.9966	84.28
72.5	1,740,722		0.0000	1.0000	83.99
73.5	1,751,305		0.0000	1.0000	83.99
74.5	1,663,080		0.0000	1.0000	83.99
75.5	1,666,180		0.0000	1.0000	83.99
76.5	1,663,081		0.0000	1.0000	83.99
77.5	1,405,975		0.0000	1.0000	83.99
78.5	1,286,942		0.0000	1.0000	83.99

DUQUESNE LIGHT COMPANY
ACCOUNT 354 TOWERS AND FIXTURES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1915-2003			EXPERIENCE BAND 1964-2004		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	1,225,868		0.0000	1.0000	83.99
80.5	1,224,798		0.0000	1.0000	83.99
81.5	1,226,531		0.0000	1.0000	83.99
82.5	1,229,561		0.0000	1.0000	83.99
83.5	1,231,277		0.0000	1.0000	83.99
84.5	716,842		0.0000	1.0000	83.99
85.5	692,386		0.0000	1.0000	83.99
86.5	648,098		0.0000	1.0000	83.99
87.5	616,521		0.0000	1.0000	83.99
88.5	99,536		0.0000	1.0000	83.99
89.5					83.99

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DUQUESNE LIGHT COMPANY

ACCOUNT 355 POLES AND FIXTURES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1927-2004

EXPERIENCE BAND 1964-2004

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	7,141,332		0.0000	1.0000	100.00
0.5	6,974,200	6,081	0.0009	0.9991	100.00
1.5	6,057,689	7,036	0.0012	0.9988	99.91
2.5	6,051,231	10,771	0.0018	0.9982	99.79
3.5	6,041,800	12,772	0.0021	0.9979	99.61
4.5	5,770,176	7,318	0.0013	0.9987	99.40
5.5	5,486,027	11,871	0.0022	0.9978	99.27
6.5	5,474,157	4,806	0.0009	0.9991	99.05
7.5	5,580,024	11,061	0.0020	0.9980	98.96
8.5	5,599,439		0.0000	1.0000	98.76
9.5	5,543,411		0.0000	1.0000	98.76
10.5	5,638,934	1,605	0.0003	0.9997	98.76
11.5	4,082,991	2,966	0.0007	0.9993	98.73
12.5	2,752,914		0.0000	1.0000	98.66
13.5	2,827,628	1,858	0.0007	0.9993	98.66
14.5	2,869,997	80	0.0000	1.0000	98.59
15.5	2,844,455	7,653	0.0027	0.9973	98.59
16.5	2,835,144	2,942	0.0010	0.9990	98.32
17.5	2,684,467	3,958	0.0015	0.9985	98.22
18.5	1,849,478	910	0.0005	0.9995	98.07
19.5	1,814,970	4,884	0.0027	0.9973	98.02
20.5	1,856,962	25,390	0.0137	0.9863	97.76
21.5	1,854,391		0.0000	1.0000	96.42
22.5	1,876,660	3,075	0.0016	0.9984	96.42
23.5	1,874,291		0.0000	1.0000	96.27
24.5	1,435,014	2,163	0.0015	0.9985	96.27
25.5	1,391,785	6,572	0.0047	0.9953	96.13
26.5	1,409,094	9,659	0.0069	0.9931	95.68
27.5	1,390,086	2,240	0.0016	0.9984	95.02
28.5	1,377,108	494	0.0004	0.9996	94.87
29.5	1,350,781		0.0000	1.0000	94.83
30.5	791,066	1,273	0.0016	0.9984	94.83
31.5	721,942	948	0.0013	0.9987	94.68
32.5	733,254	719	0.0010	0.9990	94.56
33.5	757,016		0.0000	1.0000	94.47
34.5	707,856	20,678	0.0292	0.9708	94.47
35.5	464,986	20,020	0.0431	0.9569	91.71
36.5	388,469	517	0.0013	0.9987	87.76
37.5	387,952	1,276	0.0033	0.9967	87.65
38.5	362,389	1,006	0.0028	0.9972	87.36

DUQUESNE LIGHT COMPANY

ACCOUNT 355 POLES AND FIXTURES

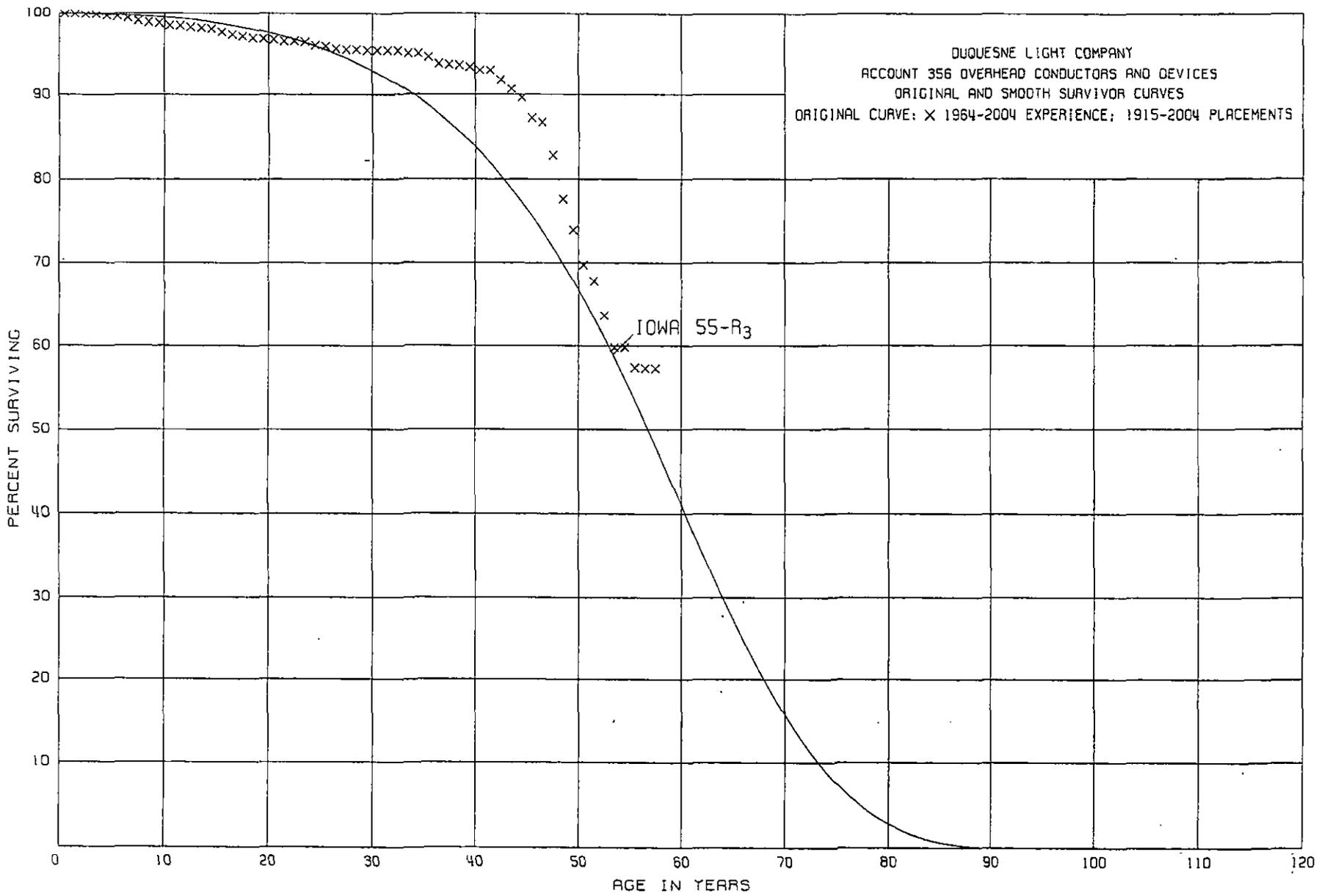
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1927-2004

EXPERIENCE BAND 1964-2004

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	270,044	8,209	0.0304	0.9696	87.12
40.5	261,835		0.0000	1.0000	84.47
41.5	261,835	2,254	0.0086	0.9914	84.47
42.5	259,753	5,662	0.0218	0.9782	83.74
43.5	253,252	1,847	0.0073	0.9927	81.91
44.5	251,405	5,087	0.0202	0.9798	81.31
45.5	246,318	11,292	0.0458	0.9542	79.67
46.5	231,721	19,674	0.0849	0.9151	76.02
47.5	216,417		0.0000	1.0000	69.57
48.5	216,417		0.0000	1.0000	69.57
49.5	216,417		0.0000	1.0000	69.57
50.5	217,703		0.0000	1.0000	69.57
51.5	143,566		0.0000	1.0000	69.57
52.5	143,566		0.0000	1.0000	69.57
53.5	143,566		0.0000	1.0000	69.57
54.5	78,311		0.0000	1.0000	69.57
55.5	79,698		0.0000	1.0000	69.57
56.5	79,698		0.0000	1.0000	69.57
57.5	81,025		0.0000	1.0000	69.57
58.5	81,025	13,312	0.1643	0.8357	69.57
59.5	61,967	319	0.0051	0.9949	58.14
60.5	61,648		0.0000	1.0000	57.84
61.5	37,228		0.0000	1.0000	57.84
62.5	37,228		0.0000	1.0000	57.84
63.5	35,383		0.0000	1.0000	57.84
64.5	35,383		0.0000	1.0000	57.84
65.5	35,383		0.0000	1.0000	57.84
66.5	35,383		0.0000	1.0000	57.84
67.5	35,383		0.0000	1.0000	57.84
68.5	35,383		0.0000	1.0000	57.84
69.5	35,845		0.0000	1.0000	57.84
70.5	37,290		0.0000	1.0000	57.84
71.5	37,290		0.0000	1.0000	57.84
72.5	37,290		0.0000	1.0000	57.84
73.5	28,724		0.0000	1.0000	57.84
74.5	330		0.0000	1.0000	57.84
75.5	330		0.0000	1.0000	57.84
76.5	330		0.0000	1.0000	57.84
77.5					57.84

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DUQUESNE LIGHT COMPANY

ACCOUNT 356 OVERHEAD CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1915-2004

EXPERIENCE BAND 1964-2004

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	34,793,424	7,435	0.0002	0.9998	100.00
0.5	33,894,334	11,880	0.0004	0.9996	99.98
1.5	33,225,216	34,826	0.0010	0.9990	99.94
2.5	33,260,160	18,400	0.0006	0.9994	99.84
3.5	33,573,891	46,281	0.0014	0.9986	99.78
4.5	33,724,525	58,431	0.0017	0.9983	99.64
5.5	33,683,205	68,926	0.0020	0.9980	99.47
6.5	33,930,163	84,543	0.0025	0.9975	99.27
7.5	35,087,658	77,997	0.0022	0.9978	99.02
8.5	35,186,720	28,978	0.0008	0.9992	98.80
9.5	35,919,948	110,192	0.0031	0.9969	98.72
10.5	36,186,036	14,617	0.0004	0.9996	98.41
11.5	35,056,359	45,705	0.0013	0.9987	98.37
12.5	32,332,116	61,020	0.0019	0.9981	98.24
13.5	32,437,729	11,665	0.0004	0.9996	98.05
14.5	32,390,057	125,909	0.0039	0.9961	98.01
15.5	32,400,713	123,655	0.0038	0.9962	97.63
16.5	32,256,150	54,052	0.0017	0.9983	97.26
17.5	32,021,179	75,775	0.0024	0.9976	97.09
18.5	30,965,545	23,729	0.0008	0.9992	96.86
19.5	28,427,816	21,259	0.0007	0.9993	96.78
20.5	28,506,518	52,823	0.0019	0.9981	96.71
21.5	28,630,658	19,693	0.0007	0.9993	96.53
22.5	28,613,520	10,687	0.0004	0.9996	96.46
23.5	25,330,072	101,116	0.0040	0.9960	96.42
24.5	23,359,650	31,676	0.0014	0.9986	96.03
25.5	20,610,688	61,659	0.0030	0.9970	95.90
26.5	20,673,786	17,670	0.0009	0.9991	95.61
27.5	20,644,185	8,154	0.0004	0.9996	95.52
28.5	19,552,835	11,781	0.0006	0.9994	95.48
29.5	19,497,250	5,560	0.0003	0.9997	95.42
30.5	17,079,830	7,418	0.0004	0.9996	95.39
31.5	15,925,410	8,698	0.0005	0.9995	95.35
32.5	11,705,969	37,728	0.0032	0.9968	95.30
33.5	11,517,718	3,105	0.0003	0.9997	95.00
34.5	10,113,407	35,309	0.0035	0.9965	94.97
35.5	7,620,419	69,091	0.0091	0.9909	94.64
36.5	6,846,930	4,443	0.0006	0.9994	93.78
37.5	6,630,925	6,580	0.0010	0.9990	93.72
38.5	6,163,033	12,561	0.0020	0.9980	93.63

DUQUESNE LIGHT COMPANY

ACCOUNT 356 OVERHEAD CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE, 'CONT.

PLACEMENT BAND 1915-2004			EXPERIENCE BAND 1964-2004			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	4,202,532	19,184	0.0046	0.9954	93.44	
40.5	3,948,392	.	0.0000	1.0000	93.01	
41.5	4,186,565	52,978	0.0127	0.9873	93.01	
42.5	3,972,273	51,370	0.0129	0.9871	91.83	
43.5	4,075,661	45,394	0.0111	0.9889	90.65	
44.5	3,802,271	105,714	0.0278	0.9722	89.64	
45.5	3,499,029	19,083	0.0055	0.9945	87.15	
46.5	3,515,504	159,677	0.0454	0.9546	86.67	
47.5	3,211,093	200,743	0.0625	0.9375	82.74	
48.5	1,985,962	93,760	0.0472	0.9528	77.57	
49.5	1,887,027	107,617	0.0570	0.9430	73.91	
50.5	1,005,415	26,996	0.0269	0.9731	69.70	
51.5	619,583	38,193	0.0616	0.9384	67.83	
52.5	547,350	32,729	0.0598	0.9402	63.65	
53.5	452,046	276	0.0006	0.9994	59.84	
54.5	314,938	12,841	0.0408	0.9592	59.80	
55.5	302,893	266	0.0009	0.9991	57.36	
56.5	293,661		0.0000	1.0000	57.31	
57.5	295,153	89	0.0003	0.9997	57.31	
58.5	295,923	1,529	0.0052	0.9948	57.29	
59.5	281,402	1,580	0.0056	0.9944	56.99	
60.5	279,381	8,924	0.0319	0.9681	56.67	
61.5	240,958	45	0.0002	0.9998	54.86	
62.5	232,859		0.0000	1.0000	54.85	
63.5	224,819	264	0.0012	0.9988	54.85	
64.5	224,586		0.0000	1.0000	54.78	
65.5	224,586		0.0000	1.0000	54.78	
66.5	224,586		0.0000	1.0000	54.78	
67.5	224,586		0.0000	1.0000	54.78	
68.5	223,966		0.0000	1.0000	54.78	
69.5	224,290	233	0.0010	0.9990	54.78	
70.5	225,187		0.0000	1.0000	54.73	
71.5	225,789		0.0000	1.0000	54.73	
72.5	225,906		0.0000	1.0000	54.73	
73.5	222,056	645	0.0029	0.9971	54.73	
74.5	199,085		0.0000	1.0000	54.57	
75.5	189,143		0.0000	1.0000	54.57	
76.5	187,211		0.0000	1.0000	54.57	
77.5	139,582		0.0000	1.0000	54.57	
78.5	139,273		0.0000	1.0000	54.57	

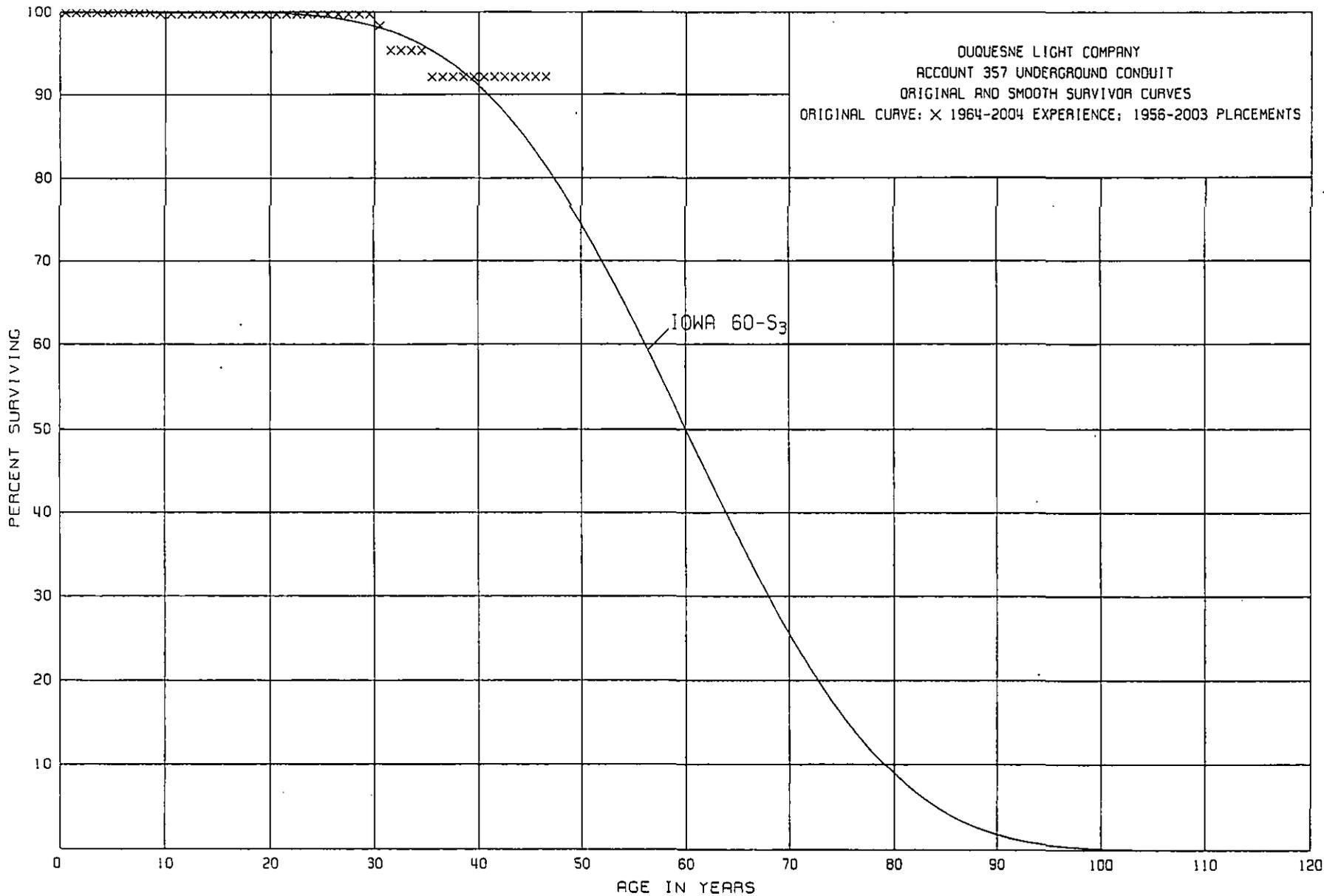
DUQUESNE LIGHT COMPANY

ACCOUNT 356 OVERHEAD CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1915-2004			EXPERIENCE BAND 1964-2004		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	113,631		0.0000	1.0000	54.57
80.5	106,561		0.0000	1.0000	54.57
81.5	106,561		0.0000	1.0000	54.57
82.5	105,845		0.0000	1.0000	54.57
83.5	105,845		0.0000	1.0000	54.57
84.5	99,445		0.0000	1.0000	54.57
85.5	99,445		0.0000	1.0000	54.57
86.5	99,445		0.0000	1.0000	54.57
87.5	99,445		0.0000	1.0000	54.57
88.5					54.57

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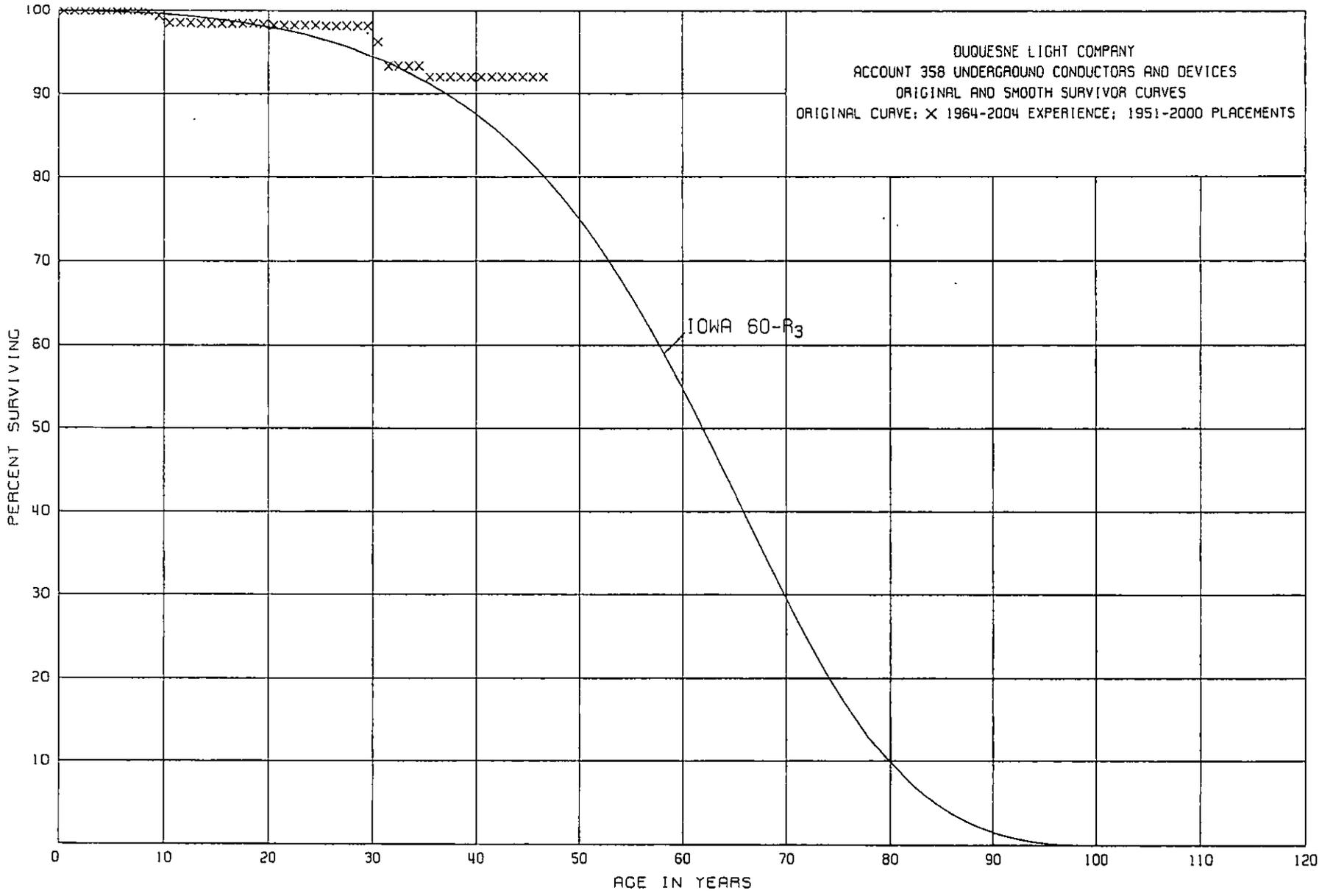


DUQUESNE LIGHT COMPANY
ACCOUNT 357 UNDERGROUND CONDUIT

ORIGINAL LIFE TABLE, CONT..

PLACEMENT BAND 1956-2003			EXPERIENCE BAND 1964-2004		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	3,770,207		0.0000	1.0000	92.08
40.5	3,783,514		0.0000	1.0000	92.08
41.5	3,783,514		0.0000	1.0000	92.08
42.5	3,965,908		0.0000	1.0000	92.08
43.5	3,955,473		0.0000	1.0000	92.08
44.5	3,697,088		0.0000	1.0000	92.08
45.5	3,697,088		0.0000	1.0000	92.08
46.5	91,709		0.0000	1.0000	92.08
47.5	91,709		0.0000	1.0000	92.08
48.5					92.08

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DUQUESNE LIGHT COMPANY

ACCOUNT 358 UNDERGROUND CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1951-2000

EXPERIENCE BAND 1964-2004

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	17,837,046		0.0000	1.0000	100.00
0.5	17,837,213		0.0000	1.0000	100.00
1.5	17,837,213		0.0000	1.0000	100.00
2.5	17,837,213		0.0000	1.0000	100.00
3.5	17,837,213		0.0000	1.0000	100.00
4.5	17,838,836	7,148	0.0004	0.9996	100.00
5.5	19,308,452		0.0000	1.0000	99.96
6.5	19,308,452		0.0000	1.0000	99.96
7.5	19,332,240	30,667	0.0016	0.9984	99.96
8.5	19,310,413	98,477	0.0051	0.9949	99.80
9.5	19,211,936	148,104	0.0077	0.9923	99.29
10.5	19,091,706		0.0000	1.0000	98.53
11.5	19,091,706		0.0000	1.0000	98.53
12.5	18,861,193	31,542	0.0017	0.9983	98.53
13.5	18,829,650		0.0000	1.0000	98.36
14.5	18,286,442		0.0000	1.0000	98.36
15.5	18,295,317		0.0000	1.0000	98.36
16.5	18,295,317		0.0000	1.0000	98.36
17.5	18,322,475		0.0000	1.0000	98.36
18.5	18,171,968	20,110	0.0011	0.9989	98.36
19.5	17,976,437	3,677	0.0002	0.9998	98.25
20.5	18,015,789		0.0000	1.0000	98.23
21.5	18,258,863		0.0000	1.0000	98.23
22.5	18,199,227		0.0000	1.0000	98.23
23.5	18,199,227	13,955	0.0008	0.9992	98.23
24.5	17,334,719	3,383	0.0002	0.9998	98.15
25.5	1,921,963		0.0000	1.0000	98.13
26.5	1,921,963		0.0000	1.0000	98.13
27.5	1,921,963		0.0000	1.0000	98.13
28.5	1,930,495		0.0000	1.0000	98.13
29.5	1,795,123	35,900	0.0200	0.9800	98.13
30.5	1,759,223	53,516	0.0304	0.9696	96.17
31.5	1,705,706		0.0000	1.0000	93.25
32.5	1,537,906		0.0000	1.0000	93.25
33.5	1,553,839		0.0000	1.0000	93.25
34.5	1,553,839	21,534	0.0139	0.9861	93.25
35.5	1,532,305		0.0000	1.0000	91.95
36.5	1,515,608		0.0000	1.0000	91.95
37.5	1,200,664		0.0000	1.0000	91.95
38.5	1,200,664		0.0000	1.0000	91.95

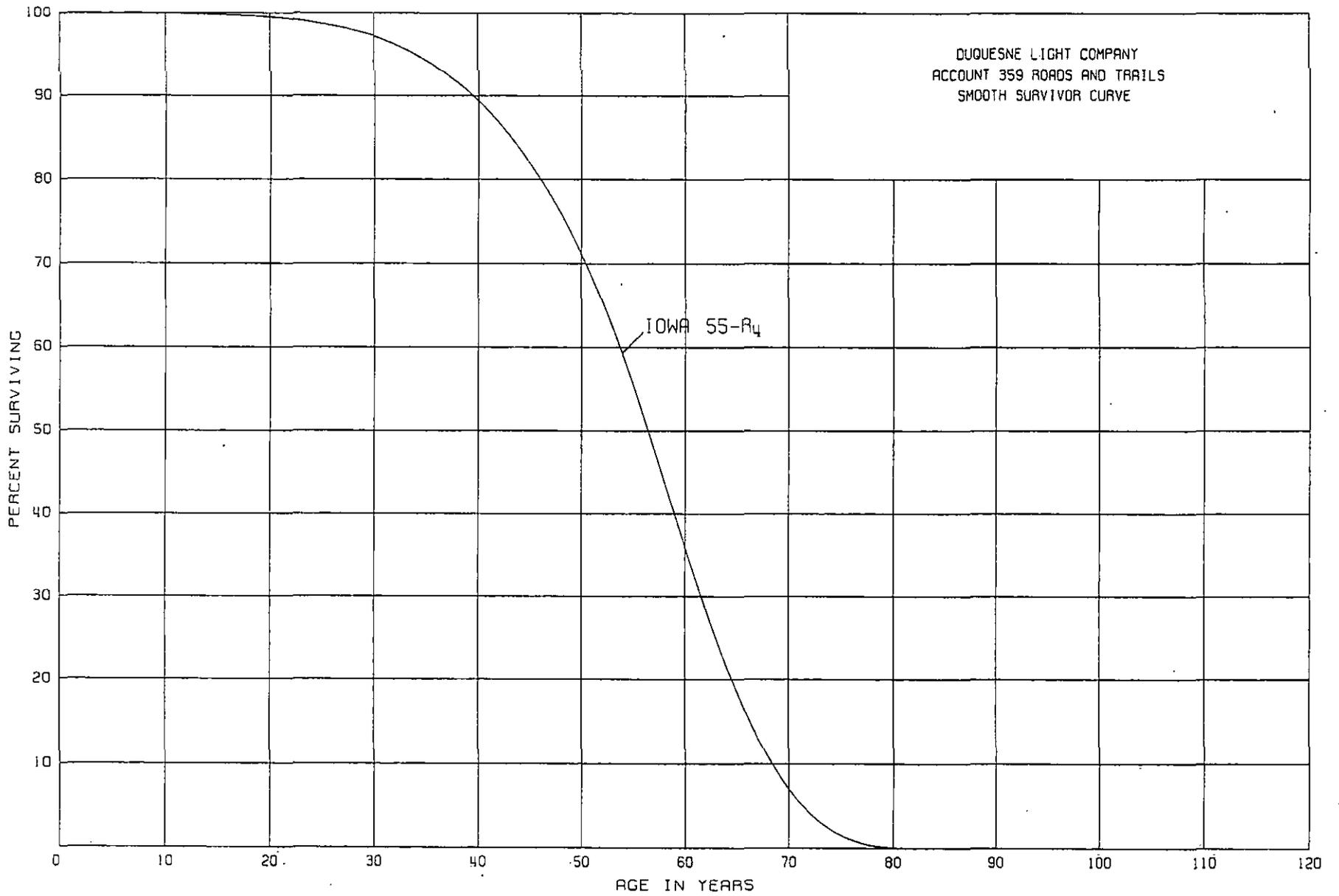
DUQUESNE LIGHT COMPANY

ACCOUNT 358 UNDERGROUND CONDUCTORS AND DEVICES

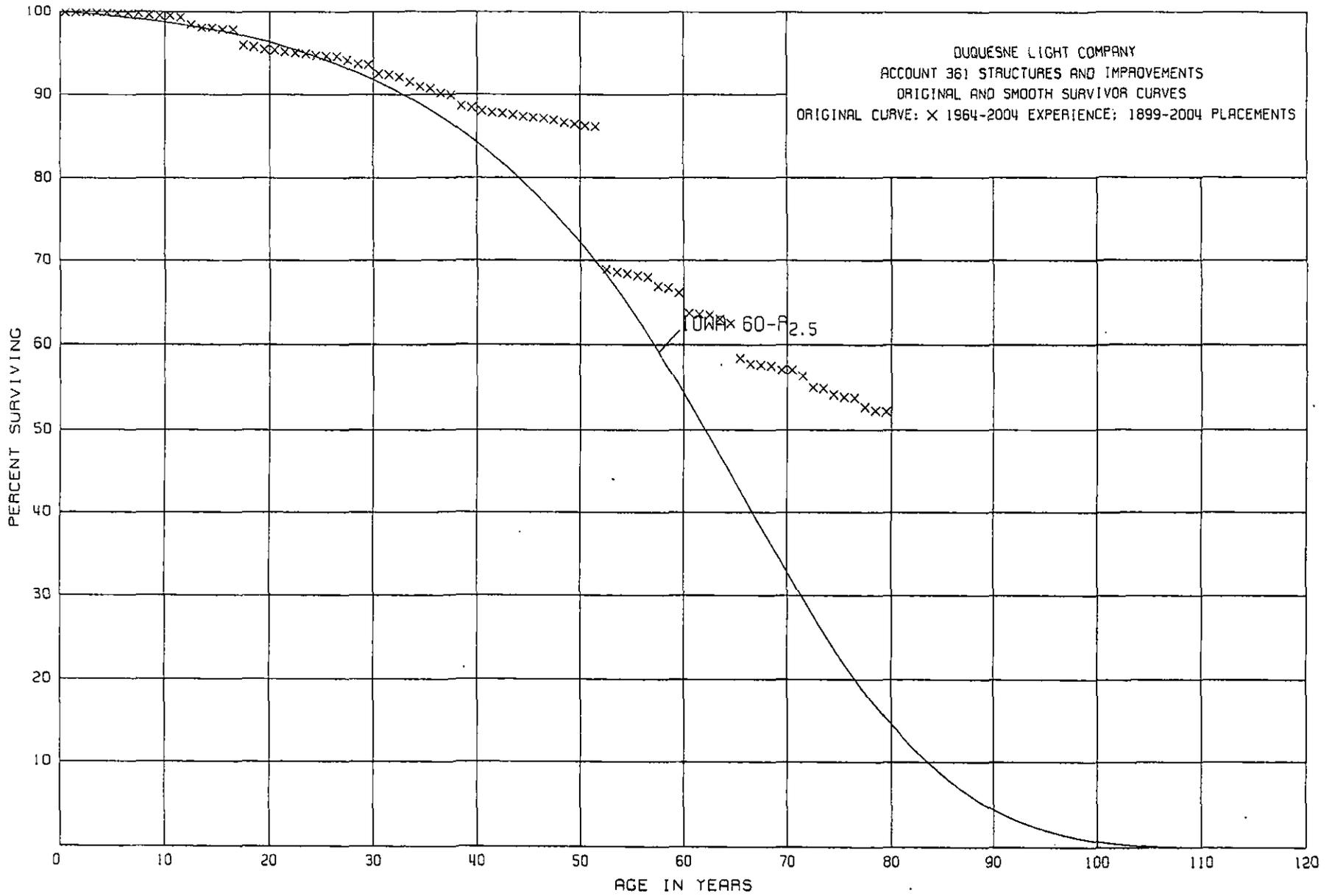
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1951-2000			EXPERIENCE BAND 1964-2004		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	1,200,664		0.0000	1.0000	91.95
40.5	1,200,664		0.0000	1.0000	91.95
41.5	1,200,664		0.0000	1.0000	91.95
42.5	1,264,568		0.0000	1.0000	91.95
43.5	1,264,568		0.0000	1.0000	91.95
44.5	1,264,568		0.0000	1.0000	91.95
45.5	1,262,778		0.0000	1.0000	91.95
46.5	1,398		0.0000	1.0000	91.95
47.5	1,398		0.0000	1.0000	91.95
48.5	1,398		0.0000	1.0000	91.95
49.5	1,472		0.0000	1.0000	91.95
50.5	1,472		0.0000	1.0000	91.95
51.5	1,472		0.0000	1.0000	91.95
52.5	1,472		0.0000	1.0000	91.95
53.5					91.95

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DUQUESNE LIGHT COMPANY
ACCOUNT 361 STRUCTURES AND IMPROVEMENTS
ORIGINAL LIFE TABLE

PLACEMENT BAND 1899-2004			EXPERIENCE BAND 1964-2004			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
0.0	41,053,471	221	0.0000	1.0000	100.00	
0.5	40,422,157		0.0000	1.0000	100.00	
1.5	40,374,054	5,319	0.0001	0.9999	100.00	
2.5	39,911,176	25,130	0.0006	0.9994	99.99	
3.5	39,478,781	2,596	0.0001	0.9999	99.93	
4.5	40,081,206	33,731	0.0008	0.9992	99.92	
5.5	39,289,790	7,743	0.0002	0.9998	99.84	
6.5	38,768,662	24,643	0.0006	0.9994	99.82	
7.5	38,526,437	51,178	0.0013	0.9987	99.76	
8.5	37,511,366	37,641	0.0010	0.9990	99.63	
9.5	35,958,862	11,808	0.0003	0.9997	99.53	
10.5	35,736,017	88,814	0.0025	0.9975	99.50	
11.5	35,623,700	310,698	0.0087	0.9913	99.25	
12.5	35,258,077	128,969	0.0037	0.9963	98.39	
13.5	34,536,930	14,226	0.0004	0.9996	98.03	
14.5	33,836,880	57,919	0.0017	0.9983	97.99	
15.5	33,771,853	24,243	0.0007	0.9993	97.82	
16.5	32,267,600	615,788	0.0191	0.9809	97.75	
17.5	31,627,278	58,441	0.0018	0.9982	95.88	
18.5	30,160,532	98,513	0.0033	0.9967	95.71	
19.5	30,040,765	33,528	0.0011	0.9989	95.39	
20.5	29,979,093	61,575	0.0021	0.9979	95.29	
21.5	29,976,484	27,349	0.0009	0.9991	95.09	
22.5	21,726,084	28,526	0.0013	0.9987	95.00	
23.5	21,368,227	43,931	0.0021	0.9979	94.88	
24.5	21,146,064	21,896	0.0010	0.9990	94.68	
25.5	13,306,988	4,794	0.0004	0.9996	94.59	
26.5	11,926,349	53,933	0.0045	0.9955	94.55	
27.5	11,710,049	54,751	0.0047	0.9953	94.12	
28.5	11,683,490	10,885	0.0009	0.9991	93.68	
29.5	10,589,437	130,474	0.0123	0.9877	93.60	
30.5	10,237,861	7,998	0.0008	0.9992	92.45	
31.5	8,973,410	26,832	0.0030	0.9970	92.38	
32.5	5,948,078	41,681	0.0070	0.9930	92.10	
33.5	5,756,256	36,696	0.0064	0.9936	91.46	
34.5	5,296,692	12,353	0.0023	0.9977	90.87	
35.5	5,663,354	35,916	0.0063	0.9937	90.66	
36.5	5,373,643	11,457	0.0021	0.9979	90.09	
37.5	5,264,638	73,712	0.0140	0.9860	89.90	
38.5	5,506,524	16,721	0.0030	0.9970	88.64	

DUQUESNE LIGHT COMPANY

ACCOUNT 361 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1899-2004			EXPERIENCE BAND 1964-2004		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	5,979,780	24,766	0.0041	0.9959	88.37
40.5	6,019,182	13,285	0.0022	0.9978	88.01
41.5	6,560,115	7,092	0.0011	0.9989	87.82
42.5	6,567,897	19,976	0.0030	0.9970	87.72
43.5	6,390,034	9,420	0.0015	0.9985	87.46
44.5	6,288,022	7,710	0.0012	0.9988	87.33
45.5	5,353,788	7,612	0.0014	0.9986	87.23
46.5	5,083,672	14,842	0.0029	0.9971	87.11
47.5	4,871,102	17,557	0.0036	0.9964	86.86
48.5	4,648,135	6,785	0.0015	0.9985	86.55
49.5	4,371,915	10,103	0.0023	0.9977	86.42
50.5	4,251,492	3,881	0.0009	0.9991	86.22
51.5	4,159,097	831,957	0.2000	0.8000	86.14
52.5	3,305,096	16,861	0.0051	0.9949	68.91
53.5	3,316,005	7,598	0.0023	0.9977	68.56
54.5	3,251,346	8,481	0.0026	0.9974	68.40
55.5	3,214,844	9,901	0.0031	0.9969	68.22
56.5	3,135,031	49,292	0.0157	0.9843	68.01
57.5	3,086,033	12,506	0.0041	0.9959	66.94
58.5	3,074,975	28,294	0.0092	0.9908	66.67
59.5	2,994,377	106,108	0.0354	0.9646	66.06
60.5	2,886,248	3,334	0.0012	0.9988	63.72
61.5	2,884,481	8,079	0.0028	0.9972	63.64
62.5	2,844,394	21,522	0.0076	0.9924	63.46
63.5	2,780,568	22,654	0.0081	0.9919	62.98
64.5	2,784,307	176,414	0.0634	0.9366	62.47
65.5	2,595,581	30,041	0.0116	0.9884	58.51
66.5	2,565,397	7,002	0.0027	0.9973	57.83
67.5	2,553,420	5,150	0.0020	0.9980	57.67
68.5	2,548,324	19,457	0.0076	0.9924	57.55
69.5	2,529,330	935	0.0004	0.9996	57.11
70.5	2,530,404	28,700	0.0113	0.9887	57.09
71.5	2,503,008	62,975	0.0252	0.9748	56.44
72.5	2,452,820	3,598	0.0015	0.9985	55.02
73.5	2,440,793	33,975	0.0139	0.9861	54.94
74.5	2,355,155	12,796	0.0054	0.9946	54.18
75.5	2,319,772	5,819	0.0025	0.9975	53.89
76.5	1,974,076	39,726	0.0201	0.9799	53.76
77.5	1,833,027	14,861	0.0081	0.9919	52.68
78.5	1,716,619	373	0.0002	0.9998	52.25

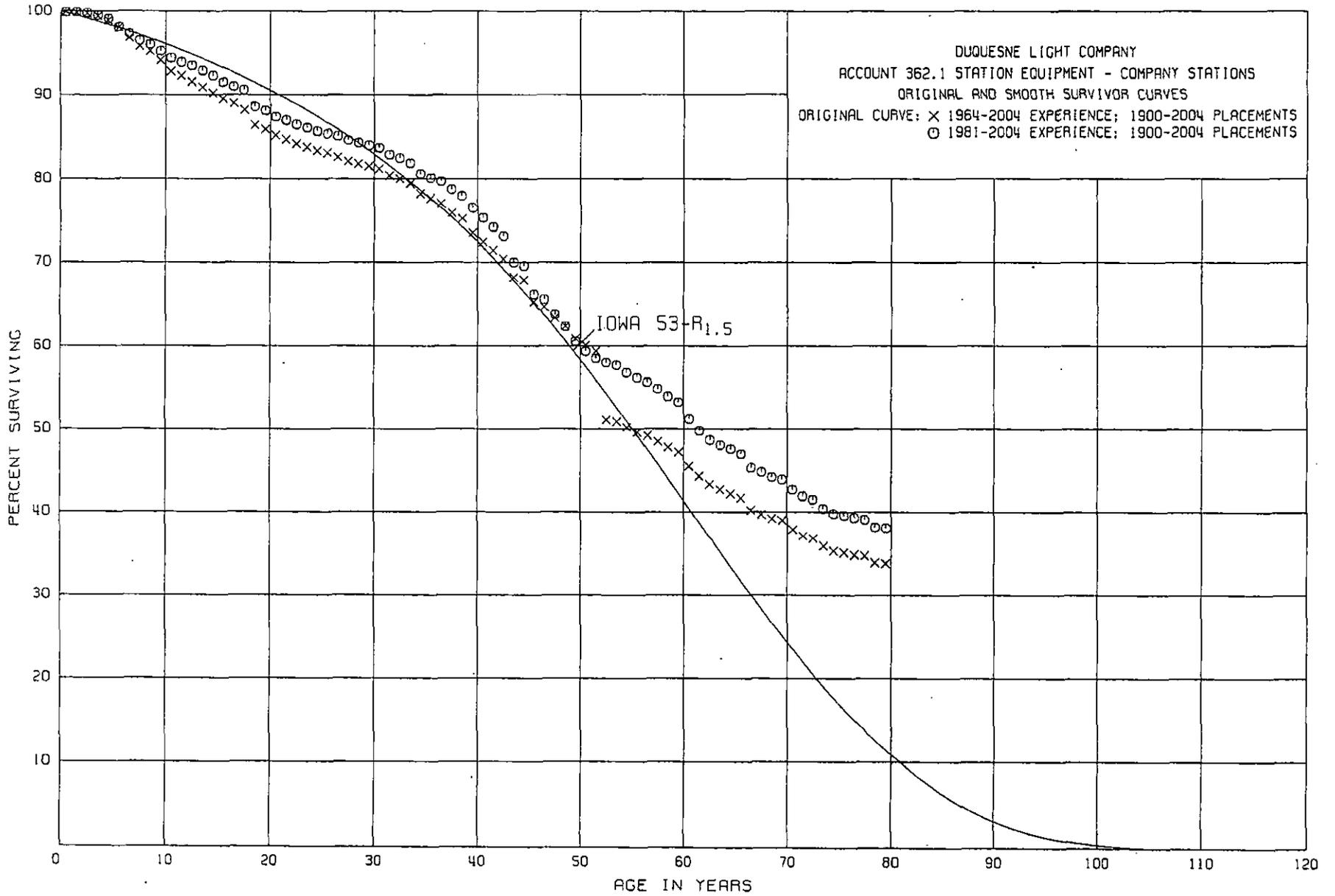
DUQUESNE LIGHT COMPANY

ACCOUNT 361 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1899-2004			EXPERIENCE BAND 1964-2004			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
79.5	1,389,097	714	0.0005	0.9995	52.24	
80.5	762,514		0.0000	1.0000	52.21	
81.5	620,941		0.0000	1.0000	52.21	
82.5	348,265	277	0.0008	0.9992	52.21	
83.5	283,526	145	0.0005	0.9995	52.17	
84.5	228,422		0.0000	1.0000	52.14	
85.5	150,057		0.0000	1.0000	52.14	
86.5	104,809		0.0000	1.0000	52.14	
87.5	92,066		0.0000	1.0000	52.14	
88.5	92,066	416	0.0045	0.9955	52.14	
89.5	91,608		0.0000	1.0000	51.91	
90.5	70,544		0.0000	1.0000	51.91	
91.5	62,206		0.0000	1.0000	51.91	
92.5	62,206	406	0.0065	0.9935	51.91	
93.5	61,801		0.0000	1.0000	51.57	
94.5	61,869	59	0.0010	0.9990	51.57	
95.5	61,115	1,169	0.0191	0.9809	51.52	
96.5	61,027		0.0000	1.0000	50.54	
97.5	61,175		0.0000	1.0000	50.54	
98.5	60,281		0.0000	1.0000	50.54	
99.5	60,281	900	0.0149	0.9851	50.54	
100.5	38,008		0.0000	1.0000	49.79	
101.5	36,514		0.0000	1.0000	49.79	
102.5	28,258		0.0000	1.0000	49.79	
103.5	28,258		0.0000	1.0000	49.79	
104.5	28,258		0.0000	1.0000	49.79	
105.5					49.79	

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DUQUESNE LIGHT COMPANY

ACCOUNT 362.1 STATION EQUIPMENT - COMPANY STATIONS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1900-2004

EXPERIENCE BAND 1964-2004

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	275,323,697	212,793	0.0008	0.9992	100.00
0.5	264,281,290	248,546	0.0009	0.9991	99.92
1.5	256,428,645	431,113	0.0017	0.9983	99.83
2.5	251,618,128	756,661	0.0030	0.9970	99.66
3.5	245,618,611	1,088,581	0.0044	0.9956	99.36
4.5	241,426,370	2,331,973	0.0097	0.9903	98.92
5.5	236,722,231	2,702,681	0.0114	0.9886	97.96
6.5	233,922,948	2,433,902	0.0104	0.9896	96.84
7.5	222,663,540	1,541,318	0.0069	0.9931	95.83
8.5	210,197,633	2,397,337	0.0114	0.9886	95.17
9.5	195,205,685	2,608,075	0.0134	0.9866	94.09
10.5	191,165,051	1,038,601	0.0054	0.9946	92.83
11.5	185,625,048	1,445,309	0.0078	0.9922	92.33
12.5	177,614,638	1,471,252	0.0083	0.9917	91.61
13.5	172,282,437	1,236,786	0.0072	0.9928	90.85
14.5	165,590,637	1,313,104	0.0079	0.9921	90.20
15.5	161,965,981	965,308	0.0060	0.9940	89.49
16.5	155,385,114	1,265,873	0.0081	0.9919	88.95
17.5	148,876,064	3,108,770	0.0209	0.9791	88.23
18.5	139,376,359	809,281	0.0058	0.9942	86.39
19.5	137,094,604	1,086,575	0.0079	0.9921	85.89
20.5	132,149,713	822,065	0.0062	0.9938	85.21
21.5	130,906,631	710,008	0.0054	0.9946	84.68
22.5	104,723,905	545,383	0.0052	0.9948	84.22
23.5	103,899,808	483,563	0.0047	0.9953	83.78
24.5	100,938,520	354,558	0.0035	0.9965	83.39
25.5	84,424,690	468,137	0.0055	0.9945	83.10
26.5	77,830,363	488,090	0.0063	0.9937	82.64
27.5	75,416,257	306,305	0.0041	0.9959	82.12
28.5	73,235,661	260,728	0.0036	0.9964	81.78
29.5	64,456,033	270,249	0.0042	0.9958	81.49
30.5	62,524,452	617,030	0.0099	0.9901	81.15
31.5	57,344,925	276,507	0.0048	0.9952	80.35
32.5	42,681,792	282,098	0.0066	0.9934	79.96
33.5	42,822,682	649,474	0.0152	0.9848	79.43
34.5	38,924,805	303,465	0.0078	0.9922	78.22
35.5	38,123,443	318,369	0.0084	0.9916	77.61
36.5	38,019,896	525,187	0.0138	0.9862	76.96
37.5	35,198,987	333,042	0.0095	0.9905	75.90
38.5	34,396,819	751,541	0.0218	0.9782	75.18

DUQUESNE LIGHT COMPANY

ACCOUNT 362.1 STATION EQUIPMENT - COMPANY STATIONS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2004			EXPERIENCE BAND 1964-2004		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	34,841,486	529,166	0.0152	0.9848	73.54
40.5	33,554,420	495,026	0.0148	0.9852	72.42
41.5	33,226,295	448,975	0.0135	0.9865	71.35
42.5	32,597,651	998,104	0.0306	0.9694	70.39
43.5	29,654,695	161,118	0.0054	0.9946	68.24
44.5	28,665,630	1,078,164	0.0376	0.9624	67.87
45.5	25,040,007	252,227	0.0101	0.9899	65.32
46.5	23,920,737	459,759	0.0192	0.9808	64.66
47.5	21,906,101	340,420	0.0155	0.9845	63.42
48.5	20,163,639	494,617	0.0245	0.9755	62.44
49.5	17,583,927	238,545	0.0136	0.9864	60.91
50.5	16,610,646	202,525	0.0122	0.9878	60.08
51.5	15,363,456	2,142,488	0.1395	0.8605	59.35
52.5	12,602,814	53,555	0.0042	0.9958	51.07
53.5	12,037,593	148,450	0.0123	0.9877	50.86
54.5	10,731,185	142,187	0.0132	0.9868	50.23
55.5	10,131,303	84,948	0.0084	0.9916	49.57
56.5	9,685,755	128,338	0.0133	0.9867	49.15
57.5	9,503,643	134,050	0.0141	0.9859	48.50
58.5	9,354,381	125,714	0.0134	0.9866	47.82
59.5	8,912,700	323,748	0.0363	0.9637	47.18
60.5	8,507,910	220,865	0.0260	0.9740	45.47
61.5	8,106,315	190,587	0.0235	0.9765	44.29
62.5	7,441,334	91,818	0.0123	0.9877	43.25
63.5	7,101,465	82,300	0.0116	0.9884	42.72
64.5	6,977,661	90,383	0.0130	0.9870	42.22
65.5	6,834,048	247,186	0.0362	0.9638	41.67
66.5	6,370,329	67,968	0.0107	0.9893	40.16
67.5	6,205,363	80,040	0.0129	0.9871	39.73
68.5	6,083,325	38,629	0.0063	0.9937	39.22
69.5	6,025,592	162,061	0.0269	0.9731	38.97
70.5	5,888,990	120,849	0.0205	0.9795	37.92
71.5	5,760,530	53,274	0.0092	0.9908	37.14
72.5	5,683,060	140,481	0.0247	0.9753	36.80
73.5	5,430,751	86,766	0.0160	0.9840	35.89
74.5	4,857,946	28,900	0.0059	0.9941	35.32
75.5	4,597,966	37,032	0.0081	0.9919	35.11
76.5	4,081,749	20,030	0.0049	0.9951	34.83
77.5	3,561,808	81,653	0.0229	0.9771	34.66
78.5	2,666,992	8,306	0.0031	0.9969	33.87

DUQUESNE LIGHT COMPANY

ACCOUNT 362.1 STATION EQUIPMENT - COMPANY STATIONS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2004			EXPERIENCE BAND 1964-2004		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	2,041,771	41,057	0.0201	0.9799	33.77
80.5	836,312	5,893	0.0070	0.9930	33.09
81.5	724,804	14,407	0.0199	0.9801	32.86
82.5	475,559	1,152	0.0024	0.9976	32.21
83.5	350,705	3,394	0.0097	0.9903	32.13
84.5	78,739		0.0000	1.0000	31.82
85.5	64,437	226	0.0035	0.9965	31.82
86.5	17,899	1,548	0.0865	0.9135	31.71
87.5	10,171		0.0000	1.0000	28.97
88.5	8,908		0.0000	1.0000	28.97
89.5	8,659		0.0000	1.0000	28.97
90.5	7,807		0.0000	1.0000	28.97
91.5	599		0.0000	1.0000	28.97
92.5	427		0.0000	1.0000	28.97
93.5	65		0.0000	1.0000	28.97
94.5	69		0.0000	1.0000	28.97
95.5	69		0.0000	1.0000	28.97
96.5	69		0.0000	1.0000	28.97
97.5	69		0.0000	1.0000	28.97
98.5					28.97

DUQUESNE LIGHT COMPANY

ACCOUNT 362.1 STATION EQUIPMENT - COMPANY STATIONS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1900-2004

EXPERIENCE BAND 1981-2004

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	186,726,550	31,000	0.0002	0.9998	100.00
0.5	178,084,932	55,419	0.0003	0.9997	99.98
1.5	186,247,125	306,044	0.0016	0.9984	99.95
2.5	184,676,495	609,722	0.0033	0.9967	99.79
3.5	180,103,602	663,831	0.0037	0.9963	99.46
4.5	174,401,252	1,707,032	0.0098	0.9902	99.09
5.5	177,226,412	1,558,731	0.0088	0.9912	98.12
6.5	174,216,757	1,440,473	0.0083	0.9917	97.26
7.5	166,966,022	861,112	0.0052	0.9948	96.45
8.5	167,759,918	1,369,498	0.0082	0.9918	95.95
9.5	153,431,944	1,288,099	0.0084	0.9916	95.16
10.5	154,261,138	720,603	0.0047	0.9953	94.36
11.5	149,639,788	597,870	0.0040	0.9960	93.92
12.5	144,730,790	951,389	0.0066	0.9934	93.54
13.5	142,395,946	1,032,360	0.0072	0.9928	92.92
14.5	137,161,563	1,173,114	0.0086	0.9914	92.25
15.5	133,762,761	654,845	0.0049	0.9951	91.46
16.5	128,454,505	596,188	0.0046	0.9954	91.01
17.5	123,395,994	2,759,856	0.0224	0.9776	90.59
18.5	114,467,465	652,552	0.0057	0.9943	88.56
19.5	114,678,684	824,677	0.0072	0.9928	88.06
20.5	110,948,452	590,747	0.0053	0.9947	87.43
21.5	113,640,755	610,341	0.0054	0.9946	86.97
22.5	88,371,677	447,229	0.0051	0.9949	86.50
23.5	89,329,549	390,443	0.0044	0.9956	86.06
24.5	88,175,268	299,945	0.0034	0.9966	85.68
25.5	74,381,484	270,162	0.0036	0.9964	85.39
26.5	69,041,912	374,410	0.0054	0.9946	85.08
27.5	67,957,147	259,494	0.0038	0.9962	84.62
28.5	66,656,792	223,436	0.0034	0.9966	84.30
29.5	58,624,521	214,405	0.0037	0.9963	84.01
30.5	58,137,721	586,009	0.0101	0.9899	83.70
31.5	53,486,068	252,392	0.0047	0.9953	82.85
32.5	38,783,692	256,147	0.0066	0.9934	82.46
33.5	38,141,853	606,072	0.0159	0.9841	81.92
34.5	33,944,565	230,416	0.0068	0.9932	80.62
35.5	32,705,577	173,084	0.0053	0.9947	80.07
36.5	29,839,577	348,298	0.0117	0.9883	79.65
37.5	26,034,240	279,418	0.0107	0.9893	78.72
38.5	24,882,736	449,255	0.0181	0.9819	77.88

DUQUESNE LIGHT COMPANY

ACCOUNT 362.1 STATION EQUIPMENT - COMPANY STATIONS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2004			EXPERIENCE BAND 1981-2004		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	24,569,000	382,208	0.0156	0.9844	76.47
40.5	23,353,289	321,155	0.0138	0.9862	75.28
41.5	22,649,432	341,294	0.0151	0.9849	74.24
42.5	21,976,033	925,502	0.0421	0.9579	73.12
43.5	18,902,087	132,619	0.0070	0.9930	70.04
44.5	17,965,672	867,688	0.0483	0.9517	69.55
45.5	14,519,076	123,034	0.0085	0.9915	66.19
46.5	13,473,020	370,608	0.0275	0.9725	65.63
47.5	11,572,389	261,770	0.0226	0.9774	63.83
48.5	9,980,031	291,389	0.0292	0.9708	62.39
49.5	7,785,855	151,187	0.0194	0.9806	60.57
50.5	7,566,319	109,226	0.0144	0.9856	59.39
51.5	6,750,715	58,672	0.0087	0.9913	58.53
52.5	6,881,492	35,959	0.0052	0.9948	58.02
53.5	7,124,469	119,644	0.0168	0.9832	57.72
54.5	7,034,975	68,600	0.0098	0.9902	56.75
55.5	7,470,604	73,965	0.0099	0.9901	56.19
56.5	8,475,293	128,257	0.0151	0.9849	55.63
57.5	8,432,302	132,954	0.0158	0.9842	54.79
58.5	8,754,120	125,550	0.0143	0.9857	53.92
59.5	8,505,130	319,621	0.0376	0.9624	53.15
60.5	8,381,564	217,328	0.0259	0.9741	51.15
61.5	8,003,706	182,543	0.0228	0.9772	49.83
62.5	7,391,603	85,212	0.0115	0.9885	48.69
63.5	7,069,755	82,202	0.0116	0.9884	48.13
64.5	6,947,822	89,190	0.0128	0.9872	47.57
65.5	6,806,379	246,723	0.0362	0.9638	46.96
66.5	6,345,909	67,968	0.0107	0.9893	45.26
67.5	6,194,750	80,040	0.0129	0.9871	44.78
68.5	6,072,875	38,629	0.0064	0.9936	44.20
69.5	6,016,044	162,061	0.0269	0.9731	43.92
70.5	5,879,455	120,849	0.0206	0.9794	42.74
71.5	5,750,995	53,274	0.0093	0.9907	41.86
72.5	5,673,525	140,481	0.0248	0.9752	41.47
73.5	5,421,216	86,766	0.0160	0.9840	40.44
74.5	4,849,140	28,900	0.0060	0.9940	39.79
75.5	4,590,067	30,668	0.0067	0.9933	39.55
76.5	4,080,215	20,030	0.0049	0.9951	39.29
77.5	3,561,081	81,653	0.0229	0.9771	39.10
78.5	2,666,266	8,306	0.0031	0.9969	38.20

DUQUÈSNE LIGHT COMPANY

ACCOUNT 362.1 STATION EQUIPMENT - COMPANY STATIONS

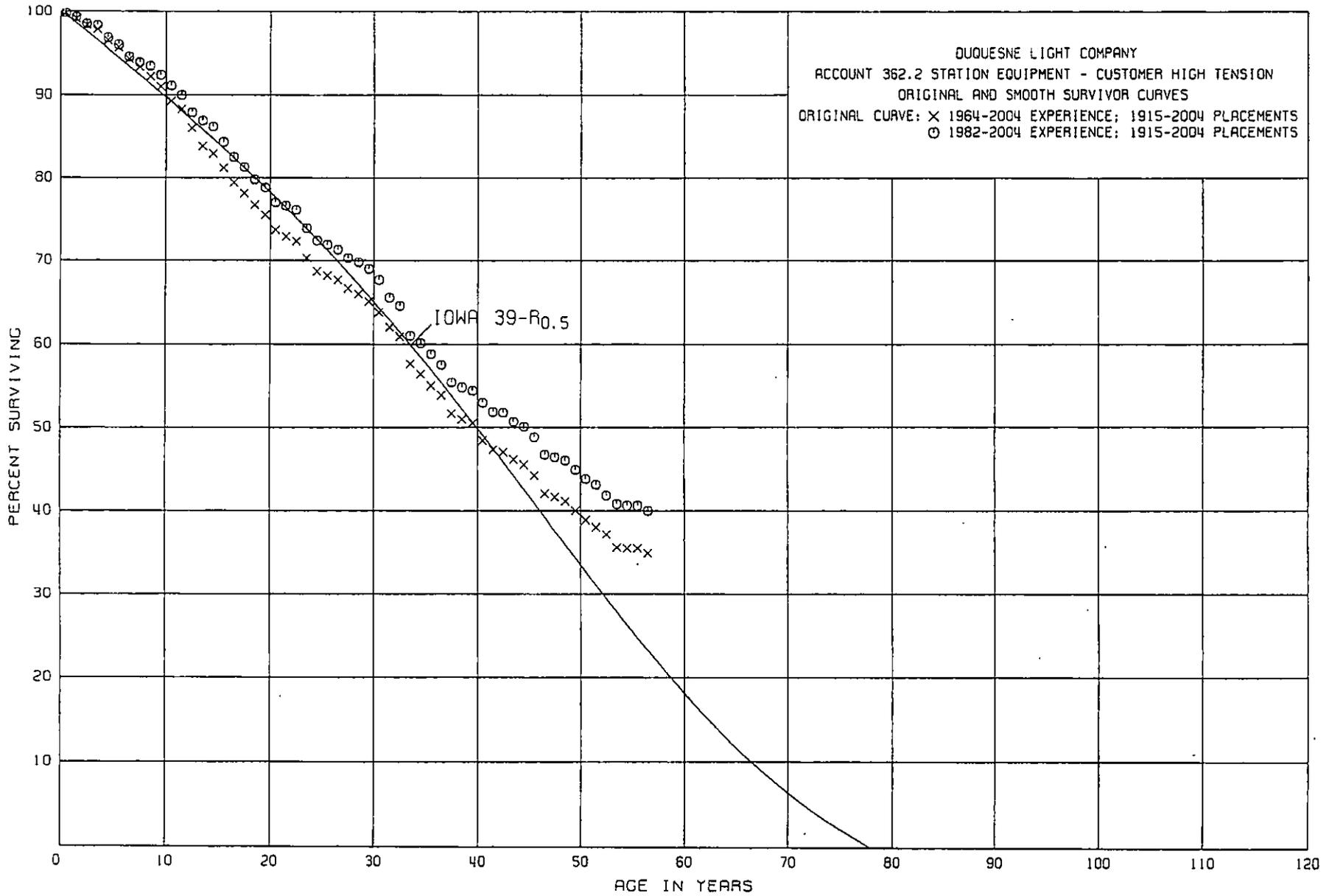
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2004

EXPERIENCE BAND 1981-2004

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	2,041,045	41,057	0.0201	0.9799	38.08
80.5	836,312	5,893	0.0070	0.9930	37.31
81.5	724,804	14,407	0.0199	0.9801	37.05
82.5	475,559	1,152	0.0024	0.9976	36.31
83.5	350,705	3,394	0.0097	0.9903	36.22
84.5	78,739		0.0000	1.0000	35.87
85.5	64,437	226	0.0035	0.9965	35.87
86.5	17,899	1,548	0.0865	0.9135	35.74
87.5	10,171		0.0000	1.0000	32.65
88.5	8,908		0.0000	1.0000	32.65
89.5	8,659		0.0000	1.0000	32.65
90.5	7,807		0.0000	1.0000	32.65
91.5	599		0.0000	1.0000	32.65
92.5	427		0.0000	1.0000	32.65
93.5	65		0.0000	1.0000	32.65
94.5	69		0.0000	1.0000	32.65
95.5	69		0.0000	1.0000	32.65
96.5	69		0.0000	1.0000	32.65
97.5	69		0.0000	1.0000	32.65
98.5					32.65

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DUQUESNE LIGHT COMPANY

ACCOUNT 362.2 STATION EQUIPMENT - CUSTOMER HIGH TENSION

ORIGINAL LIFE TABLE

PLACEMENT BAND 1915-2004

EXPERIENCE BAND 1964-2004

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	39,906,777	83,290	0.0021	0.9979	100.00
0.5	40,430,319	265,233	0.0066	0.9934	99.79
1.5	40,030,688	334,580	0.0084	0.9916	99.13
2.5	38,777,505	181,853	0.0047	0.9953	98.30
3.5	37,620,418	507,641	0.0135	0.9865	97.84
4.5	36,283,637	319,031	0.0088	0.9912	96.52
5.5	35,751,847	514,963	0.0144	0.9856	95.67
6.5	35,563,058	322,857	0.0091	0.9909	94.29
7.5	35,775,372	483,550	0.0135	0.9865	93.43
8.5	32,589,607	404,877	0.0124	0.9876	92.17
9.5	31,908,917	624,133	0.0196	0.9804	91.03
10.5	31,271,521	339,386	0.0109	0.9891	89.25
11.5	31,053,005	804,398	0.0259	0.9741	88.28
12.5	30,124,141	770,573	0.0256	0.9744	85.99
13.5	28,913,199	309,630	0.0107	0.9893	83.79
14.5	28,553,738	583,720	0.0204	0.9796	82.89
15.5	27,603,170	598,584	0.0217	0.9783	81.20
16.5	26,351,179	452,704	0.0172	0.9828	79.44
17.5	25,842,012	470,710	0.0182	0.9818	78.07
18.5	24,567,489	384,926	0.0157	0.9843	76.65
19.5	23,251,617	533,172	0.0229	0.9771	75.45
20.5	21,913,597	234,346	0.0107	0.9893	73.72
21.5	20,869,635	179,496	0.0086	0.9914	72.93
22.5	20,440,612	572,514	0.0280	0.9720	72.30
23.5	18,361,928	413,845	0.0225	0.9775	70.28
24.5	15,989,372	107,569	0.0067	0.9933	68.70
25.5	15,790,342	135,838	0.0086	0.9914	68.24
26.5	15,126,679	213,875	0.0141	0.9859	67.65
27.5	14,003,845	138,260	0.0099	0.9901	66.70
28.5	13,209,476	181,259	0.0137	0.9863	66.04
29.5	12,155,053	242,662	0.0200	0.9800	65.14
30.5	11,416,780	328,398	0.0288	0.9712	63.84
31.5	10,429,361	178,495	0.0171	0.9829	62.00
32.5	9,184,672	505,743	0.0551	0.9449	60.94
33.5	8,692,352	171,679	0.0198	0.9802	57.58
34.5	6,912,111	176,095	0.0255	0.9745	56.44
35.5	5,594,256	114,655	0.0205	0.9795	55.00
36.5	5,355,934	211,968	0.0396	0.9604	53.87
37.5	5,081,379	76,103	0.0150	0.9850	51.74
38.5	4,821,200	48,724	0.0101	0.9899	50.96

DUQUESNE LIGHT COMPANY

ACCOUNT 362.2 STATION EQUIPMENT - CUSTOMER HIGH TENSION

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1915-2004 EXPERIENCE BAND 1964-2004

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	4,653,761	189,723	0.0408	0.9592	50.45
40.5	4,228,448	95,758	0.0226	0.9774	48.39
41.5	3,635,014	23,785	0.0065	0.9935	47.30
42.5	3,360,117	65,811	0.0196	0.9804	46.99
43.5	3,084,821	39,075	0.0127	0.9873	46.07
44.5	2,763,113	79,493	0.0288	0.9712	45.48
45.5	2,437,816	118,392	0.0486	0.9514	44.17
46.5	2,152,757	20,045	0.0093	0.9907	42.02
47.5	1,990,205	24,007	0.0121	0.9879	41.63
48.5	1,690,067	44,864	0.0265	0.9735	41.13
49.5	1,553,685	43,374	0.0279	0.9721	40.04
50.5	1,288,604	28,277	0.0219	0.9781	38.92
51.5	1,006,768	23,874	0.0237	0.9763	38.07
52.5	945,861	39,948	0.0422	0.9578	37.17
53.5	882,994	2,604	0.0029	0.9971	35.60
54.5	760,546	580	0.0008	0.9992	35.50
55.5	677,938	11,374	0.0168	0.9832	35.47
56.5	532,860	15,818	0.0297	0.9703	34.87
57.5	509,693	1,139	0.0022	0.9978	33.83
58.5	507,997	5,189	0.0102	0.9898	33.76
59.5	475,385	5,316	0.0112	0.9888	33.42
60.5	466,245	14,043	0.0301	0.9699	33.05
61.5	412,189	2,509	0.0061	0.9939	32.06
62.5	398,517	18,827	0.0472	0.9528	31.86
63.5	363,552	435	0.0012	0.9988	30.36
64.5	363,586		0.0000	1.0000	30.32
65.5	354,728	5,693	0.0160	0.9840	30.32
66.5	340,614	1,432	0.0042	0.9958	29.83
67.5	310,375	286	0.0009	0.9991	29.70
68.5	283,312	30,594	0.1080	0.8920	29.67
69.5	243,437	2,887	0.0119	0.9881	26.47
70.5	243,495	16,048	0.0659	0.9341	26.16
71.5	226,620	1,822	0.0080	0.9920	24.44
72.5	218,498	161	0.0007	0.9993	24.24
73.5	206,311	973	0.0047	0.9953	24.22
74.5	141,449		0.0000	1.0000	24.11
75.5	137,163		0.0000	1.0000	24.11
76.5	137,499		0.0000	1.0000	24.11
77.5	77,788	385	0.0049	0.9951	24.11
78.5	50,811	512	0.0101	0.9899	23.99

DUQUESNE LIGHT COMPANY

ACCOUNT 362.2 STATION EQUIPMENT - CUSTOMER HIGH TENSION

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1915-2004

EXPERIENCE BAND 1964-2004

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	37,693	122	0.0032	0.9968	23.75
80.5	11,198		0.0000	1.0000	23.67
81.5	1,014		0.0000	1.0000	23.67
82.5	1,031		0.0000	1.0000	23.67
83.5	1,044		0.0000	1.0000	23.67
84.5	1,044		0.0000	1.0000	23.67
85.5	1,044		0.0000	1.0000	23.67
86.5	712		0.0000	1.0000	23.67
87.5	82		0.0000	1.0000	23.67
88.5	82		0.0000	1.0000	23.67
89.5					23.67

DUQUESNE LIGHT COMPANY

ACCOUNT 362.2 STATION EQUIPMENT - CUSTOMER HIGH TENSION

ORIGINAL LIFE TABLE

PLACEMENT BAND 1915-2004			EXPERIENCE BAND 1982-2004		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	19,944,765	31,894	0.0016	0.9984	100.00
0.5	21,851,657	126,057	0.0058	0.9942	99.84
1.5	23,703,977	177,322	0.0075	0.9925	99.26
2.5	22,374,507	41,483	0.0019	0.9981	98.52
3.5	21,585,088	335,102	0.0155	0.9845	98.33
4.5	20,988,325	182,507	0.0087	0.9913	96.81
5.5	20,905,874	301,596	0.0144	0.9856	95.97
6.5	21,498,759	161,422	0.0075	0.9925	94.59
7.5	21,865,710	96,676	0.0044	0.9956	93.88
8.5	19,909,371	221,589	0.0111	0.9889	93.47
9.5	20,407,564	293,099	0.0144	0.9856	92.43
10.5	20,458,500	255,101	0.0125	0.9875	91.10
11.5	22,157,711	503,078	0.0227	0.9773	89.96
12.5	22,893,211	276,885	0.0121	0.9879	87.92
13.5	22,255,047	181,448	0.0082	0.9918	86.86
14.5	22,046,054	483,125	0.0219	0.9781	86.15
15.5	21,343,309	455,121	0.0213	0.9787	84.26
16.5	20,396,128	287,933	0.0141	0.9859	82.47
17.5	20,411,736	371,562	0.0182	0.9818	81.31
18.5	19,793,777	259,385	0.0131	0.9869	79.83
19.5	18,839,437	429,763	0.0228	0.9772	78.78
20.5	17,882,916	100,797	0.0056	0.9944	76.98
21.5	17,298,476	106,586	0.0062	0.9938	76.55
22.5	17,320,839	490,677	0.0283	0.9717	76.08
23.5	15,582,702	319,018	0.0205	0.9795	73.93
24.5	13,522,382	91,698	0.0068	0.9932	72.41
25.5	13,673,878	119,264	0.0087	0.9913	71.92
26.5	13,208,327	183,041	0.0139	0.9861	71.29
27.5	12,492,329	86,006	0.0069	0.9931	70.30
28.5	12,117,746	141,770	0.0117	0.9883	69.81
29.5	11,161,217	214,138	0.0192	0.9808	68.99
30.5	10,489,389	324,493	0.0309	0.9691	67.67
31.5	9,677,549	147,354	0.0152	0.9848	65.58
32.5	8,551,531	472,411	0.0552	0.9448	64.58
33.5	8,068,789	121,913	0.0151	0.9849	61.02
34.5	6,317,202	141,662	0.0224	0.9776	60.10
35.5	4,989,055	105,810	0.0212	0.9788	58.75
36.5	4,668,447	168,122	0.0360	0.9640	57.50
37.5	4,389,254	47,894	0.0109	0.9891	55.43
38.5	4,131,634	29,844	0.0072	0.9928	54.83

DUQUESNE LIGHT COMPANY

ACCOUNT 362.2 STATION EQUIPMENT - CUSTOMER HIGH TENSION

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1915-2004			EXPERIENCE BAND 1982-2004		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	3,915,264	103,072	0.0263	0.9737	54.44
40.5	3,588,558	73,180	0.0204	0.9796	53.01
41.5	3,009,218	9,335	0.0031	0.9969	51.93
42.5	2,756,277	56,379	0.0205	0.9795	51.77
43.5	2,497,245	31,409	0.0126	0.9874	50.71
44.5	2,230,088	56,695	0.0254	0.9746	50.07
45.5	1,960,344	84,161	0.0429	0.9571	48.80
46.5	1,722,282	12,965	0.0075	0.9925	46.71
47.5	1,567,702	11,784	0.0075	0.9925	46.36
48.5	1,281,239	32,021	0.0250	0.9750	46.01
49.5	1,164,237	28,679	0.0246	0.9754	44.86
50.5	929,228	13,977	0.0150	0.9850	43.76
51.5	775,611	23,216	0.0299	0.9701	43.10
52.5	723,748	17,806	0.0246	0.9754	41.81
53.5	696,421	2,604	0.0037	0.9963	40.78
54.5	641,225	381	0.0006	0.9994	40.63
55.5	598,523	9,564	0.0160	0.9840	40.61
56.5	474,336	15,818	0.0333	0.9667	39.96
57.5	484,554	1,139	0.0024	0.9976	38.63
58.5	494,096	3,739	0.0076	0.9924	38.54
59.5	471,957	5,316	0.0113	0.9887	38.25
60.5	462,835	14,043	0.0303	0.9697	37.82
61.5	409,167	1,501	0.0037	0.9963	36.67
62.5	396,503	18,827	0.0475	0.9525	36.53
63.5	362,365	435	0.0012	0.9988	34.79
64.5	363,503		0.0000	1.0000	34.75
65.5	354,646	5,693	0.0161	0.9839	34.75
66.5	340,614	1,432	0.0042	0.9958	34.19
67.5	310,375	286	0.0009	0.9991	34.05
68.5	283,312	30,594	0.1080	0.8920	34.02
69.5	243,437	2,887	0.0119	0.9881	30.35
70.5	243,495	16,048	0.0659	0.9341	29.99
71.5	226,620	1,822	0.0080	0.9920	28.01
72.5	218,498	161	0.0007	0.9993	27.79
73.5	206,311	973	0.0047	0.9953	27.77
74.5	141,449		0.0000	1.0000	27.64
75.5	137,163		0.0000	1.0000	27.64
76.5	137,499		0.0000	1.0000	27.64
77.5	77,788	385	0.0049	0.9951	27.64
78.5	50,811	512	0.0101	0.9899	27.50

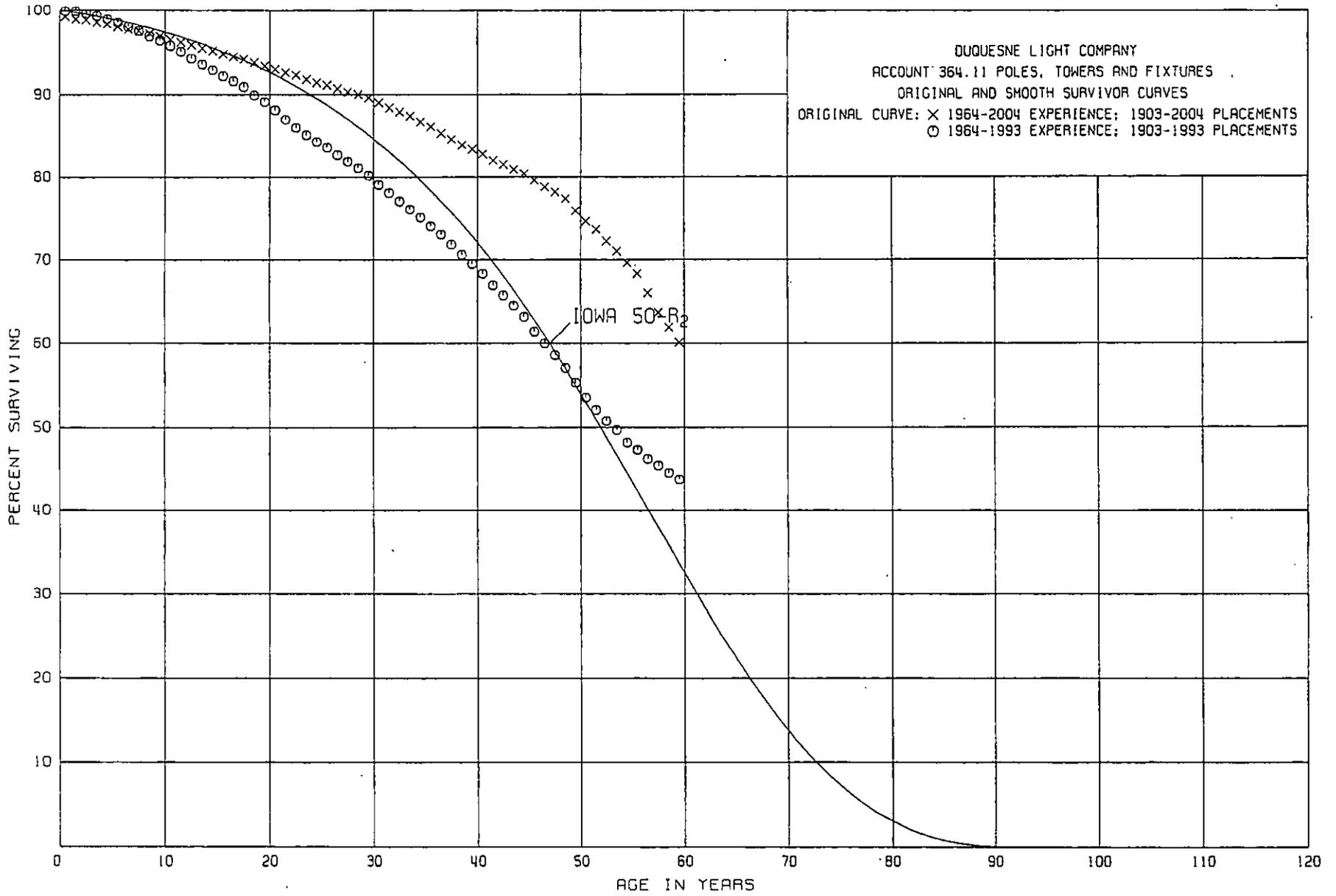
DUQUESNE LIGHT COMPANY

ACCOUNT 362.2 STATION EQUIPMENT - CUSTOMER HIGH TENSION

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1915-2004			EXPERIENCE BAND 1982-2004			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
79.5	37,693	122	0.0032	0.9968	27.22	
80.5	11,198		0.0000	1.0000	27.13	
81.5	1,014		0.0000	1.0000	27.13	
82.5	1,031		0.0000	1.0000	27.13	
83.5	1,044		0.0000	1.0000	27.13	
84.5	1,044		0.0000	1.0000	27.13	
85.5	1,044		0.0000	1.0000	27.13	
86.5	712		0.0000	1.0000	27.13	
87.5	82		0.0000	1.0000	27.13	
88.5	82		0.0000	1.0000	27.13	
89.5					27.13	

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DUQUESNE LIGHT COMPANY

ACCOUNT 364.11 POLES, TOWERS AND FIXTURES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1903-2004			EXPERIENCE BAND 1964-2004		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	193,400,715	1,618,832	0.0084	0.9916	100.00
0.5	183,836,209	446,634	0.0024	0.9976	99.16
1.5	177,122,877	291,115	0.0016	0.9984	98.92
2.5	175,030,699	403,337	0.0023	0.9977	98.76
3.5	175,297,697	441,629	0.0025	0.9975	98.53
4.5	176,991,228	550,129	0.0031	0.9969	98.28
5.5	179,138,306	430,695	0.0024	0.9976	97.98
6.5	180,816,499	485,614	0.0027	0.9973	97.74
7.5	170,028,978	545,859	0.0032	0.9968	97.48
8.5	163,508,467	505,904	0.0031	0.9969	97.17
9.5	157,179,311	540,139	0.0034	0.9966	96.87
10.5	149,222,444	499,253	0.0033	0.9967	96.54
11.5	142,938,220	513,550	0.0036	0.9964	96.22
12.5	133,758,519	569,709	0.0043	0.9957	95.87
13.5	125,242,621	393,509	0.0031	0.9969	95.46
14.5	118,569,357	415,067	0.0035	0.9965	95.16
15.5	112,076,163	370,980	0.0033	0.9967	94.83
16.5	104,812,488	410,248	0.0039	0.9961	94.52
17.5	99,203,815	409,450	0.0041	0.9959	94.15
18.5	93,334,579	339,165	0.0036	0.9964	93.76
19.5	86,714,556	371,043	0.0043	0.9957	93.42
20.5	82,119,668	356,091	0.0043	0.9957	93.02
21.5	76,138,283	304,911	0.0040	0.9960	92.62
22.5	70,419,408	318,712	0.0045	0.9955	92.25
23.5	65,991,921	321,710	0.0049	0.9951	91.83
24.5	60,850,942	169,466	0.0028	0.9972	91.38
25.5	56,186,810	236,833	0.0042	0.9958	91.12
26.5	52,499,722	246,802	0.0047	0.9953	90.74
27.5	47,565,511	182,671	0.0038	0.9962	90.31
28.5	42,174,967	192,027	0.0046	0.9954	89.97
29.5	36,838,551	236,992	0.0064	0.9936	89.56
30.5	31,773,395	200,685	0.0063	0.9937	88.99
31.5	28,875,188	191,636	0.0066	0.9934	88.43
32.5	26,980,180	139,034	0.0052	0.9948	87.85
33.5	25,938,314	219,445	0.0085	0.9915	87.39
34.5	22,690,359	154,495	0.0068	0.9932	86.65
35.5	22,579,026	193,225	0.0086	0.9914	86.06
36.5	22,194,934	182,969	0.0082	0.9918	85.32
37.5	20,764,188	168,158	0.0081	0.9919	84.62
38.5	19,996,166	127,364	0.0064	0.9936	83.93

DUQUESNE LIGHT COMPANY

ACCOUNT 364.11 POLES, TOWERS AND FIXTURES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1903-2004			EXPERIENCE BAND 1964-2004		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	19,210,965	145,207	0.0076	0.9924	83.39
40.5	18,611,775	171,629	0.0092	0.9908	82.76
41.5	18,046,748	120,606	0.0067	0.9933	82.00
42.5	17,127,681	111,428	0.0065	0.9935	81.45
43.5	16,358,199	111,964	0.0068	0.9932	80.92
44.5	15,013,127	153,633	0.0102	0.9898	80.37
45.5	13,267,506	117,546	0.0089	0.9911	79.55
46.5	12,053,869	104,488	0.0087	0.9913	78.84
47.5	10,718,067	106,282	0.0099	0.9901	78.15
48.5	9,601,443	189,311	0.0197	0.9803	77.38
49.5	8,420,765	139,267	0.0165	0.9835	75.86
50.5	7,079,075	100,102	0.0141	0.9859	74.61
51.5	6,026,707	108,622	0.0180	0.9820	73.56
52.5	5,253,426	88,500	0.0168	0.9832	72.24
53.5	4,601,657	90,487	0.0197	0.9803	71.03
54.5	4,030,266	78,556	0.0195	0.9805	69.63
55.5	3,580,347	121,389	0.0339	0.9661	68.27
56.5	3,109,272	107,129	0.0345	0.9655	65.96
57.5	2,800,034	77,339	0.0276	0.9724	63.68
58.5	2,701,017	80,082	0.0296	0.9704	61.92
59.5	2,667,567	57,174	0.0214	0.9786	60.09
60.5	2,644,038	50,403	0.0191	0.9809	58.80
61.5	2,575,681	28,772	0.0112	0.9888	57.68
62.5	2,468,164	30,970	0.0125	0.9875	57.03
63.5	2,345,790	25,513	0.0109	0.9891	56.32
64.5	2,351,709	31,784	0.0135	0.9865	55.71
65.5	2,301,406	22,517	0.0098	0.9902	54.96
66.5	2,323,118	13,324	0.0057	0.9943	54.42
67.5	2,236,614	21,692	0.0097	0.9903	54.11
68.5	2,127,168	26,198	0.0123	0.9877	53.59
69.5	1,969,041	19,251	0.0098	0.9902	52.93
70.5	1,889,848	25,236	0.0134	0.9866	52.41
71.5	1,819,277	19,018	0.0105	0.9895	51.71
72.5	1,736,922	28,931	0.0167	0.9833	51.17
73.5	1,513,632	20,489	0.0135	0.9865	50.32
74.5	1,278,933	12,422	0.0097	0.9903	49.64
75.5	1,094,117	34,683	0.0317	0.9683	49.16
76.5	793,860	5,083	0.0064	0.9936	47.60
77.5	422,412	2,455	0.0058	0.9942	47.30
78.5	289,382	141	0.0005	0.9995	47.03

DUQUESNE LIGHT COMPANY

ACCOUNT 364.11 POLES, TOWERS AND FIXTURES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1903-2004

EXPERIENCE BAND 1964-2004

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	145,010	175	0.0012	0.9988	47.01
80.5	114,764		0.0000	1.0000	46.95
81.5	112,875	7	0.0001	0.9999	46.95
82.5	101,609	138	0.0014	0.9986	46.95
83.5	101,302		0.0000	1.0000	46.88
84.5	43,062		0.0000	1.0000	46.88
85.5	42,983		0.0000	1.0000	46.88
86.5	39,651	66	0.0017	0.9983	46.88
87.5	18,360		0.0000	1.0000	46.80
88.5	11,189		0.0000	1.0000	46.80
89.5	11,179		0.0000	1.0000	46.80
90.5	1,819		0.0000	1.0000	46.80
91.5	1,819		0.0000	1.0000	46.80
92.5					46.80

DUQUESNE LIGHT COMPANY

ACCOUNT 364.11 POLES, TOWERS AND FIXTURES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1903-1993			EXPERIENCE BAND 1964-1993		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	5,864,114	102,792	0.0175	0.9825	69.49
40.5	5,413,264	106,552	0.0197	0.9803	68.27
41.5	5,022,882	92,449	0.0184	0.9816	66.93
42.5	4,617,305	86,518	0.0187	0.9813	65.70
43.5	4,304,408	83,493	0.0194	0.9806	64.47
44.5	3,992,400	117,276	0.0294	0.9706	63.22
45.5	3,625,356	82,163	0.0227	0.9773	61.36
46.5	3,409,517	76,678	0.0225	0.9775	59.97
47.5	3,259,161	82,956	0.0255	0.9745	58.62
48.5	3,091,324	92,399	0.0299	0.9701	57.13
49.5	2,951,720	95,577	0.0324	0.9676	55.42
50.5	2,802,983	78,153	0.0279	0.9721	53.62
51.5	2,647,995	65,410	0.0247	0.9753	52.12
52.5	2,473,832	55,943	0.0226	0.9774	50.83
53.5	2,387,650	72,294	0.0303	0.9697	49.68
54.5	2,249,893	42,703	0.0190	0.9810	48.17
55.5	2,172,040	47,039	0.0217	0.9783	47.25
56.5	2,038,080	37,674	0.0185	0.9815	46.22
57.5	1,934,081	35,090	0.0181	0.9819	45.36
58.5	1,805,348	34,130	0.0189	0.9811	44.54
59.5	1,702,019	36,185	0.0213	0.9787	43.70
60.5	1,622,219	32,244	0.0199	0.9801	42.77
61.5	1,525,190	23,353	0.0153	0.9847	41.92
62.5	1,333,253	19,155	0.0144	0.9856	41.28
63.5	1,139,084	14,201	0.0125	0.9875	40.69
64.5	993,068	15,501	0.0156	0.9844	40.18
65.5	759,130	11,040	0.0145	0.9855	39.55
66.5	427,324	1,506	0.0035	0.9965	38.98
67.5	299,735	982	0.0033	0.9967	38.84
68.5	164,571	365	0.0022	0.9978	38.71
69.5	110,520	52	0.0005	0.9995	38.62
70.5	109,730	58	0.0005	0.9995	38.60
71.5	98,594		0.0000	1.0000	38.58
72.5	98,049		0.0000	1.0000	38.58
73.5	41,835		0.0000	1.0000	38.58
74.5	41,724		0.0000	1.0000	38.58
75.5	38,112	64	0.0017	0.9983	38.58
76.5	17,723		0.0000	1.0000	38.51
77.5	10,831		0.0000	1.0000	38.51
78.5	10,813		0.0000	1.0000	38.51

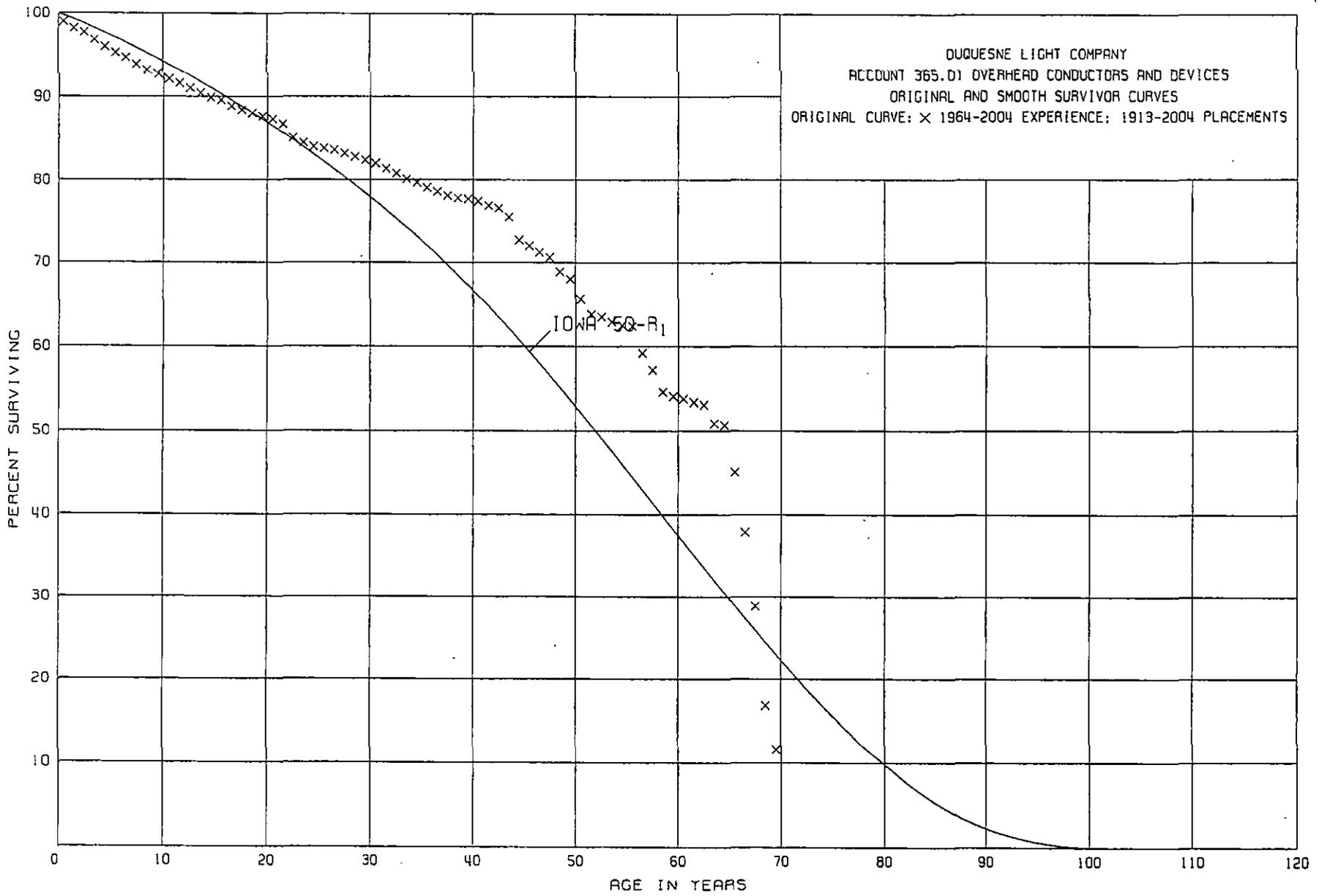
DUQUESNE LIGHT COMPANY

ACCOUNT 364.11 POLES, TOWERS AND FIXTURES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1903-1993			EXPERIENCE BAND 1964-1993		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	1,924		0.0000	1.0000	38.51
80.5	1,924		0.0000	1.0000	38.51
81.5					38.51

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DUQUESNE LIGHT COMPANY

ACCOUNT 365.01 OVERHEAD CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1913-2004

EXPERIENCE BAND 1964-2004

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	167,514,535	1,887,051	0.0113	0.9887	100.00
0.5	154,055,135	1,239,990	0.0080	0.9920	98.87
1.5	143,611,895	679,634	0.0047	0.9953	98.08
2.5	134,744,468	1,219,530	0.0091	0.9909	97.62
3.5	116,239,616	1,029,937	0.0089	0.9911	96.73
4.5	109,965,659	779,291	0.0071	0.9929	95.87
5.5	103,635,299	650,351	0.0063	0.9937	95.19
6.5	103,180,836	869,653	0.0084	0.9916	94.59
7.5	96,988,959	675,751	0.0070	0.9930	93.80
8.5	91,870,429	459,250	0.0050	0.9950	93.14
9.5	91,785,068	531,688	0.0058	0.9942	92.67
10.5	89,635,321	550,727	0.0061	0.9939	92.13
11.5	86,400,515	530,641	0.0061	0.9939	91.57
12.5	81,749,788	588,554	0.0072	0.9928	91.01
13.5	76,637,976	396,504	0.0052	0.9948	90.35
14.5	74,373,165	251,594	0.0034	0.9966	89.88
15.5	71,612,215	511,409	0.0071	0.9929	89.57
16.5	70,170,858	448,225	0.0064	0.9936	88.93
17.5	69,644,591	319,937	0.0046	0.9954	88.36
18.5	68,403,025	252,927	0.0037	0.9963	87.95
19.5	67,379,818	267,482	0.0040	0.9960	87.62
20.5	67,089,773	458,686	0.0068	0.9932	87.27
21.5	64,418,789	1,185,305	0.0184	0.9816	86.68
22.5	61,073,566	418,054	0.0068	0.9932	85.09
23.5	57,611,148	325,209	0.0056	0.9944	84.51
24.5	53,371,234	146,064	0.0027	0.9973	84.04
25.5	49,698,044	150,830	0.0030	0.9970	83.81
26.5	45,586,638	216,855	0.0048	0.9952	83.56
27.5	39,876,515	176,880	0.0044	0.9956	83.16
28.5	34,150,285	156,440	0.0046	0.9954	82.79
29.5	28,414,887	143,046	0.0050	0.9950	82.41
30.5	23,122,798	163,029	0.0071	0.9929	82.00
31.5	20,289,431	146,678	0.0072	0.9928	81.42
32.5	18,394,339	156,262	0.0085	0.9915	80.83
33.5	17,356,965	88,969	0.0051	0.9949	80.14
34.5	14,371,989	113,338	0.0079	0.9921	79.73
35.5	13,924,111	95,154	0.0068	0.9932	79.10
36.5	13,332,510	79,645	0.0060	0.9940	78.56
37.5	12,999,397	48,308	0.0037	0.9963	78.09
38.5	12,628,834	22,984	0.0018	0.9982	77.80

DUQUESNE LIGHT COMPANY

ACCOUNT 365.01 OVERHEAD CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1913-2004

EXPERIENCE BAND 1964-2004

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	12,077,897	36,215	0.0030	0.9970	77.66
40.5	11,554,201	82,203	0.0071	0.9929	77.43
41.5	11,092,202	46,091	0.0042	0.9958	76.88
42.5	10,560,631	143,833	0.0136	0.9864	76.56
43.5	10,070,002	377,819	0.0375	0.9625	75.52
44.5	8,890,099	89,610	0.0101	0.9899	72.69
45.5	7,918,606	81,693	0.0103	0.9897	71.96
46.5	7,170,772	62,522	0.0087	0.9913	71.22
47.5	6,295,423	150,435	0.0239	0.9761	70.60
48.5	5,296,200	71,046	0.0134	0.9866	68.91
49.5	4,492,989	161,124	0.0359	0.9641	67.99
50.5	3,653,636	97,068	0.0266	0.9734	65.55
51.5	2,775,630	12,956	0.0047	0.9953	63.81
52.5	2,185,219	22,648	0.0104	0.9896	63.51
53.5	1,773,871	9,494	0.0054	0.9946	62.85
54.5	1,286,438	3,088	0.0024	0.9976	62.51
55.5	927,468	46,736	0.0504	0.9496	62.36
56.5	619,513	21,376	0.0345	0.9655	59.22
57.5	505,209	22,556	0.0446	0.9554	57.18
58.5	443,654	4,675	0.0105	0.9895	54.63
59.5	418,419	1,881	0.0045	0.9955	54.06
60.5	427,489	3,055	0.0071	0.9929	53.82
61.5	410,238	2,976	0.0073	0.9927	53.44
62.5	340,296	13,871	0.0408	0.9592	53.05
63.5	283,502	1,100	0.0039	0.9961	50.89
64.5	311,587	34,443	0.1105	0.8895	50.69
65.5	312,113	49,861	0.1598	0.8402	45.09
66.5	312,656	74,261	0.2375	0.7625	37.88
67.5	328,591	137,059	0.4171	0.5829	28.88
68.5	204,671	64,090	0.3131	0.6869	16.83
69.5	134,252	28,983	0.2159	0.7841	11.56
70.5	111,923	36,318	0.3245	0.6755	9.06
71.5	94,349	23,966	0.2540	0.7460	6.12
72.5	74,620	28,921	0.3876	0.6124	4.57
73.5	33,722	22,708	0.6734	0.3266	2.80
74.5	2,542	2,029	0.7982	0.2018	0.91
75.5	966	565	0.5849	0.4151	0.18
76.5	1,724	831	0.4820	0.5180	0.07
77.5	1,296	82	0.0633	0.9367	0.04
78.5	2,123	888	0.4183	0.5817	0.04

DUQUESNE LIGHT COMPANY

ACCOUNT 365.01 OVERHEAD CONDUCTORS AND DEVICES

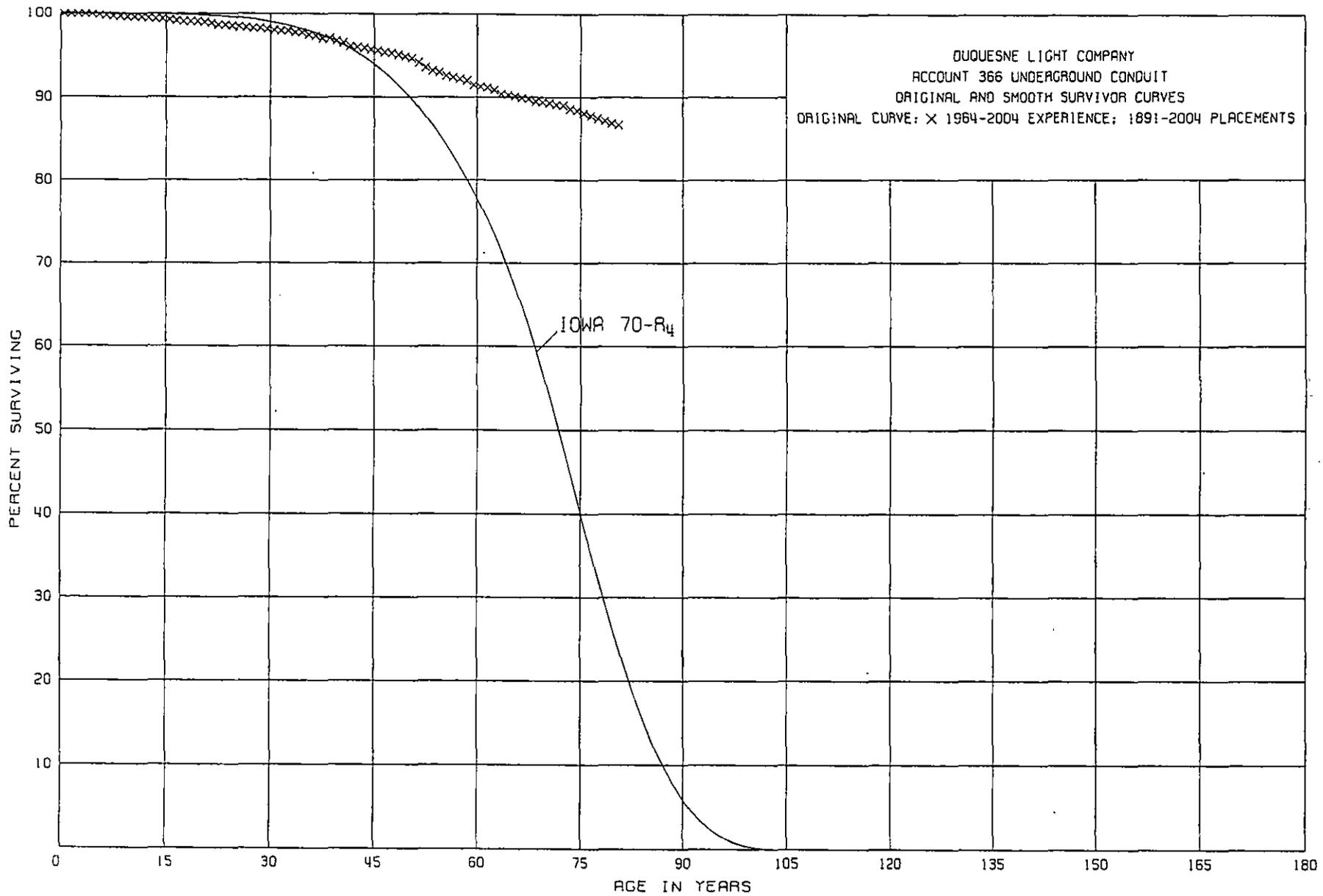
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1913-2004

EXPERIENCE BAND 1964-2004

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	1,219	272	0.2231	0.7769	0.02
80.5	947	433	0.4572	0.5428	0.02
81.5	533	122	0.2289	0.7711	0.01
82.5	404	121	0.2995	0.7005	0.01
83.5	283		0.0000	1.0000	0.01
84.5	283	101	0.3569	0.6431	0.01
85.5	182	49	0.2692	0.7308	0.01
86.5	133	131	0.9850	0.0150	0.01
87.5					0.00

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DUQUESNE LIGHT COMPANY

ACCOUNT 366 UNDERGROUND CONDUIT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1891-2004			EXPERIENCE BAND 1964-2004		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	73,076,229	1,927	0.0000	1.0000	100.00
0.5	72,667,390	5,040	0.0001	0.9999	100.00
1.5	70,309,244	21,384	0.0003	0.9997	99.99
2.5	68,385,638	33,704	0.0005	0.9995	99.96
3.5	68,391,687	40,615	0.0006	0.9994	99.91
4.5	67,892,351	27,909	0.0004	0.9996	99.85
5.5	66,683,856	62,261	0.0009	0.9991	99.81
6.5	66,306,283	56,559	0.0009	0.9991	99.72
7.5	65,946,090	44,708	0.0007	0.9993	99.63
8.5	65,403,362	22,415	0.0003	0.9997	99.56
9.5	63,933,454	24,343	0.0004	0.9996	99.53
10.5	63,352,340	17,425	0.0003	0.9997	99.49
11.5	59,324,490	28,883	0.0005	0.9995	99.46
12.5	57,640,967	39,941	0.0007	0.9993	99.41
13.5	56,608,484	30,443	0.0005	0.9995	99.34
14.5	54,370,312	62,445	0.0011	0.9989	99.29
15.5	51,162,320	24,659	0.0005	0.9995	99.18
16.5	49,702,924	45,028	0.0009	0.9991	99.13
17.5	48,569,725	17,039	0.0004	0.9996	99.04
18.5	43,817,163	16,456	0.0004	0.9996	99.00
19.5	41,856,169	28,642	0.0007	0.9993	98.96
20.5	38,763,600	45,492	0.0012	0.9988	98.89
21.5	35,866,754	47,960	0.0013	0.9987	98.77
22.5	32,836,758	16,647	0.0005	0.9995	98.64
23.5	31,905,458	43,636	0.0014	0.9986	98.59
24.5	29,111,438	14,284	0.0005	0.9995	98.45
25.5	27,303,083	27,803	0.0010	0.9990	98.40
26.5	25,168,471	18,538	0.0007	0.9993	98.30
27.5	24,304,497	10,380	0.0004	0.9996	98.23
28.5	23,006,008	18,833	0.0008	0.9992	98.19
29.5	21,455,288	32,035	0.0015	0.9985	98.11
30.5	18,529,522	5,537	0.0003	0.9997	97.96
31.5	16,356,532	7,839	0.0005	0.9995	97.93
32.5	15,187,369	25,118	0.0017	0.9983	97.88
33.5	12,405,496	6,163	0.0005	0.9995	97.71
34.5	11,605,660	27,365	0.0024	0.9976	97.66
35.5	10,871,487	19,784	0.0018	0.9982	97.43
36.5	11,655,314	26,585	0.0023	0.9977	97.25
37.5	11,234,610	5,493	0.0005	0.9995	97.03
38.5	11,535,818	37,431	0.0032	0.9968	96.98

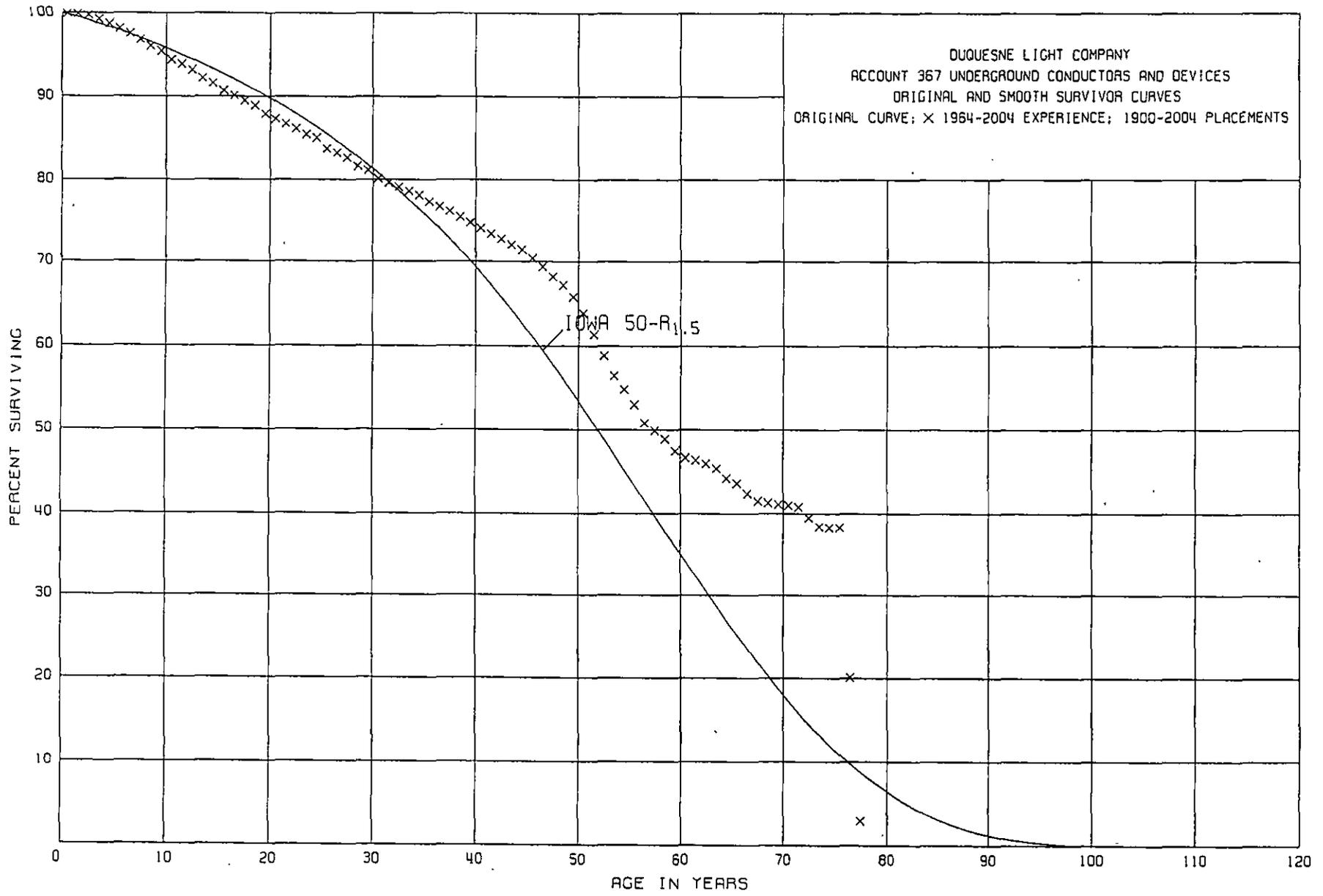
DUQUESNE LIGHT COMPANY
ACCOUNT 366 UNDERGROUND CONDUIT
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1891-2004			EXPERIENCE BAND 1964-2004		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	11,228,596	21,021	0.0019	0.9981	96.67
40.5	11,625,339	43,307	0.0037	0.9963	96.49
41.5	11,840,996	13,079	0.0011	0.9989	96.13
42.5	11,309,945	15,237	0.0013	0.9987	96.02
43.5	10,634,379	18,524	0.0017	0.9983	95.90
44.5	10,353,303	16,227	0.0016	0.9984	95.74
45.5	10,107,856	17,856	0.0018	0.9982	95.59
46.5	9,720,590	16,614	0.0017	0.9983	95.42
47.5	9,591,007	19,083	0.0020	0.9980	95.26
48.5	9,316,635	14,153	0.0015	0.9985	95.07
49.5	8,962,537	25,505	0.0028	0.9972	94.93
50.5	8,761,669	43,679	0.0050	0.9950	94.66
51.5	8,359,961	53,527	0.0064	0.9936	94.19
52.5	8,152,234	33,274	0.0041	0.9959	93.59
53.5	8,038,047	15,296	0.0019	0.9981	93.21
54.5	7,776,089	39,935	0.0051	0.9949	93.03
55.5	7,580,456	14,053	0.0019	0.9981	92.56
56.5	7,515,692	13,090	0.0017	0.9983	92.38
57.5	7,475,818	21,630	0.0029	0.9971	92.22
58.5	7,499,005	33,652	0.0045	0.9955	91.95
59.5	7,400,386	16,674	0.0023	0.9977	91.54
60.5	7,504,464	13,282	0.0018	0.9982	91.33
61.5	7,675,616	27,189	0.0035	0.9965	91.17
62.5	7,683,275	38,005	0.0049	0.9951	90.85
63.5	7,412,786	9,398	0.0013	0.9987	90.40
64.5	7,435,628	16,039	0.0022	0.9978	90.28
65.5	7,354,312	13,432	0.0018	0.9982	90.08
66.5	7,340,203	10,707	0.0015	0.9985	89.92
67.5	7,294,639	20,108	0.0028	0.9972	89.79
68.5	7,249,186	8,282	0.0011	0.9989	89.54
69.5	7,153,276	12,163	0.0017	0.9983	89.44
70.5	7,087,380	14,649	0.0021	0.9979	89.29
71.5	7,011,142	10,324	0.0015	0.9985	89.10
72.5	6,924,610	28,644	0.0041	0.9959	88.97
73.5	6,598,163	18,562	0.0028	0.9972	88.61
74.5	6,245,307	21,373	0.0034	0.9966	88.36
75.5	5,616,501	17,741	0.0032	0.9968	88.06
76.5	5,190,000	18,442	0.0036	0.9964	87.78
77.5	4,210,689	14,845	0.0035	0.9965	87.46
78.5	3,629,368	10,126	0.0028	0.9972	87.15

DUQUESNE LIGHT COMPANY
ACCOUNT 366 UNDERGROUND CONDUIT
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1891-2004			EXPERIENCE BAND 1964-2004		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	3,048,080	6,652	0.0022	0.9978	86.91
80.5	2,459,846	4,201	0.0017	0.9983	86.72
81.5	1,874,868	3,237	0.0017	0.9983	86.57
82.5	1,493,070	2,907	0.0019	0.9981	86.42
83.5	1,421,739	2,841	0.0020	0.9980	86.26
84.5	1,379,964	3,890	0.0028	0.9972	86.09
85.5	1,335,875	4,113	0.0031	0.9969	85.85
86.5	1,334,378	3,885	0.0029	0.9971	85.58
87.5	1,266,235	6,635	0.0052	0.9948	85.33
88.5	1,196,686	3,665	0.0031	0.9969	84.89
89.5	1,138,624	1,993	0.0018	0.9982	84.63
90.5	1,073,019	851	0.0008	0.9992	84.48
91.5	779,897	550	0.0007	0.9993	84.41
92.5	765,987	1,201	0.0016	0.9984	84.35
93.5	750,766	3,902	0.0052	0.9948	84.22
94.5	727,957	2,744	0.0038	0.9962	83.78
95.5	727,335	2,524	0.0035	0.9965	83.46
96.5	716,826	5,555	0.0077	0.9923	83.17
97.5	667,085	12,102	0.0181	0.9819	82.53
98.5	659,628	12,918	0.0196	0.9804	81.04
99.5	602,517	8,113	0.0135	0.9865	79.45
100.5	578,497	1,562	0.0027	0.9973	78.38
101.5	448,595	1,939	0.0043	0.9957	78.17
102.5	217,371	664	0.0031	0.9969	77.83
103.5	117,634	1,043	0.0089	0.9911	77.59
104.5	114,106	2,050	0.0180	0.9820	76.90
105.5	60,441	425	0.0070	0.9930	75.52
106.5	57,641		0.0000	1.0000	74.99
107.5	38,302		0.0000	1.0000	74.99
108.5	2,166		0.0000	1.0000	74.99
109.5	2,282		0.0000	1.0000	74.99
110.5	2,282		0.0000	1.0000	74.99
111.5	2,282		0.0000	1.0000	74.99
112.5	2,282		0.0000	1.0000	74.99
113.5					74.99

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DUQUESNE LIGHT COMPANY

ACCOUNT 367 UNDERGROUND CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1900-2004			EXPERIENCE BAND 1964-2004		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	170,323,890	62,993	0.0004	0.9996	100.00
0.5	160,436,400	86,635	0.0005	0.9995	99.96
1.5	153,662,591	274,488	0.0018	0.9982	99.91
2.5	149,558,403	727,897	0.0049	0.9951	99.73
3.5	145,176,485	739,316	0.0051	0.9949	99.24
4.5	133,827,178	859,826	0.0064	0.9936	98.73
5.5	124,849,140	749,786	0.0060	0.9940	98.10
6.5	122,962,124	950,729	0.0077	0.9923	97.51
7.5	118,738,229	892,801	0.0075	0.9925	96.76
8.5	114,809,949	771,760	0.0067	0.9933	96.03
9.5	111,171,167	1,123,628	0.0101	0.9899	95.39
10.5	106,481,444	649,861	0.0061	0.9939	94.43
11.5	101,279,197	675,434	0.0067	0.9933	93.85
12.5	95,621,477	1,031,248	0.0108	0.9892	93.22
13.5	89,330,251	601,962	0.0067	0.9933	92.21
14.5	83,806,287	860,769	0.0103	0.9897	91.59
15.5	79,227,252	488,830	0.0062	0.9938	90.65
16.5	75,565,393	518,925	0.0069	0.9931	90.09
17.5	72,152,925	495,493	0.0069	0.9931	89.47
18.5	67,763,782	753,329	0.0111	0.9889	88.85
19.5	62,638,876	399,123	0.0064	0.9936	87.86
20.5	56,813,115	410,720	0.0072	0.9928	87.30
21.5	54,107,503	346,407	0.0064	0.9936	86.67
22.5	50,210,310	420,355	0.0084	0.9916	86.12
23.5	47,911,656	254,570	0.0053	0.9947	85.40
24.5	43,612,562	661,749	0.0152	0.9848	84.95
25.5	38,635,141	205,931	0.0053	0.9947	83.66
26.5	35,057,509	278,826	0.0080	0.9920	83.22
27.5	31,216,031	356,948	0.0114	0.9886	82.55
28.5	27,066,739	173,870	0.0064	0.9936	81.61
29.5	23,215,471	276,847	0.0119	0.9881	81.09
30.5	20,397,134	149,808	0.0073	0.9927	80.13
31.5	18,218,950	104,609	0.0057	0.9943	79.55
32.5	15,831,589	100,957	0.0064	0.9936	79.10
33.5	12,518,757	84,759	0.0068	0.9932	78.59
34.5	10,581,263	101,551	0.0096	0.9904	78.06
35.5	10,057,378	80,453	0.0080	0.9920	77.31
36.5	9,986,344	75,513	0.0076	0.9924	76.69
37.5	9,307,799	83,607	0.0090	0.9910	76.11
38.5	9,256,855	87,791	0.0095	0.9905	75.43

DUQUESNE LIGHT COMPANY

ACCOUNT 367 UNDERGROUND CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2004			EXPERIENCE BAND 1964-2004		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	9,269,106	86,395	0.0093	0.9907	74.71
40.5	8,900,825	85,545	0.0096	0.9904	74.02
41.5	8,495,788	74,265	0.0087	0.9913	73.31
42.5	8,266,302	76,547	0.0093	0.9907	72.67
43.5	7,523,263	66,598	0.0089	0.9911	71.99
44.5	6,942,311	93,490	0.0135	0.9865	71.35
45.5	6,497,968	92,684	0.0143	0.9857	70.39
46.5	6,247,191	102,989	0.0165	0.9835	69.38
47.5	6,038,759	90,158	0.0149	0.9851	68.24
48.5	5,733,264	119,042	0.0208	0.9792	67.22
49.5	5,372,756	169,428	0.0315	0.9685	65.82
50.5	4,983,798	193,198	0.0388	0.9612	63.75
51.5	4,459,463	184,276	0.0413	0.9587	61.28
52.5	4,056,335	159,706	0.0394	0.9606	58.75
53.5	3,755,227	108,754	0.0290	0.9710	56.44
54.5	3,519,886	117,379	0.0333	0.9667	54.80
55.5	3,280,741	135,403	0.0413	0.9587	52.98
56.5	3,093,577	52,326	0.0169	0.9831	50.79
57.5	3,032,046	59,957	0.0198	0.9802	49.93
58.5	2,962,843	88,080	0.0297	0.9703	48.94
59.5	2,857,283	44,879	0.0157	0.9843	47.49
60.5	2,794,745	18,161	0.0065	0.9935	46.74
61.5	2,649,148	23,951	0.0090	0.9910	46.44
62.5	2,557,019	35,041	0.0137	0.9863	46.02
63.5	2,431,677	65,353	0.0269	0.9731	45.39
64.5	2,357,195	28,702	0.0122	0.9878	44.17
65.5	2,301,101	64,623	0.0281	0.9719	43.63
66.5	2,227,693	47,277	0.0212	0.9788	42.40
67.5	2,114,756	10,538	0.0050	0.9950	41.50
68.5	2,081,318	7,656	0.0037	0.9963	41.29
69.5	2,061,021	9,330	0.0045	0.9955	41.14
70.5	2,021,219	9,957	0.0049	0.9951	40.95
71.5	2,008,796	59,535	0.0296	0.9704	40.75
72.5	1,925,677	53,347	0.0277	0.9723	39.54
73.5	1,778,156	5,828	0.0033	0.9967	38.44
74.5	1,682,508	140	0.0001	0.9999	38.31
75.5	1,589,890	757,744	0.4766	0.5234	38.31
76.5	826,231	708,426	0.8574	0.1426	20.05
77.5	117,161	23,752	0.2027	0.7973	2.86
78.5	93,403	3,582	0.0383	0.9617	2.28

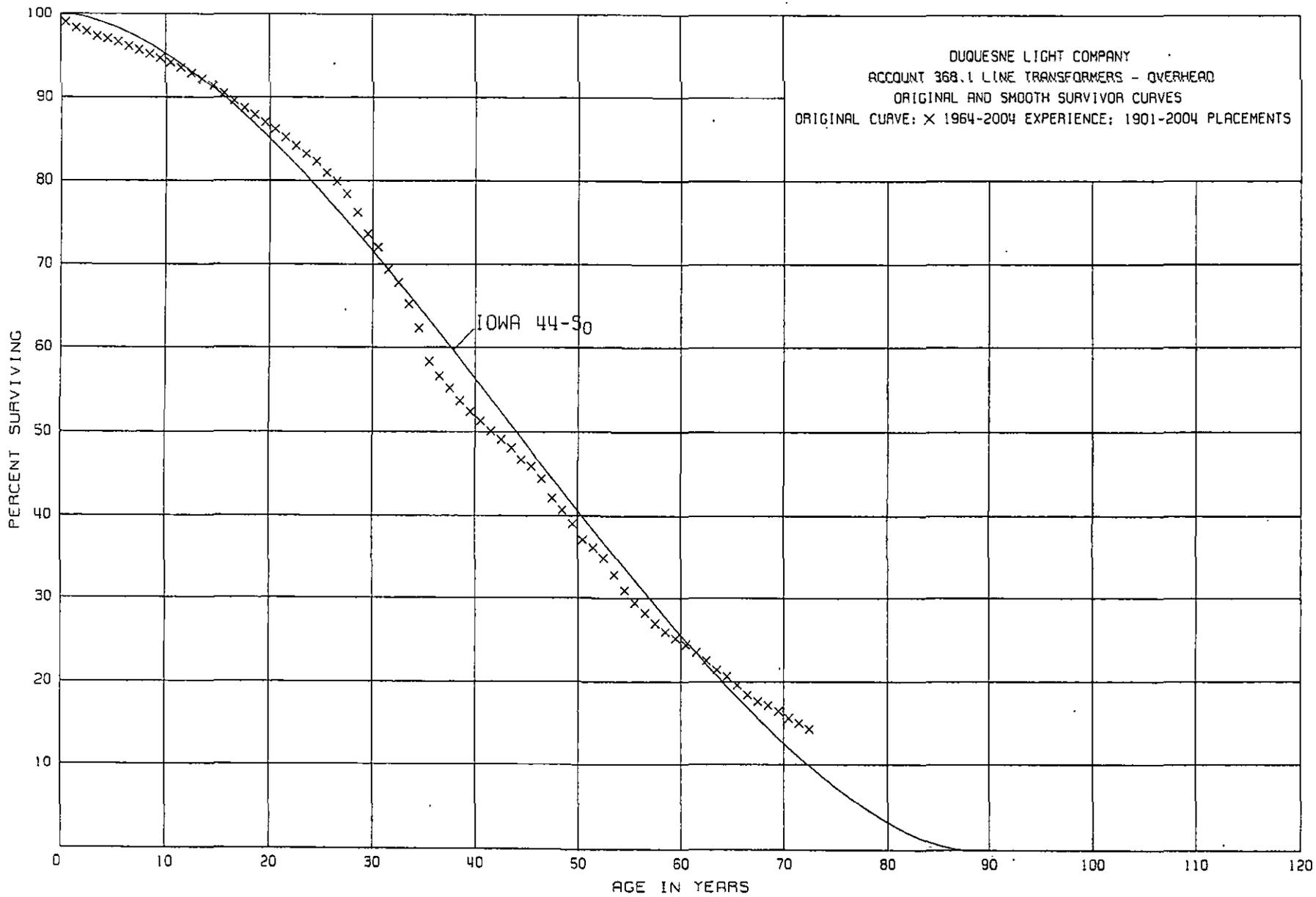
DUQUESNE LIGHT COMPANY

ACCOUNT 367 UNDERGROUND CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2004			EXPERIENCE BAND 1964-2004			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
79.5	89,820	390	0.0043	0.9957	2.19	
80.5	89,264	952	0.0107	0.9893	2.18	
81.5	88,276	1,598	0.0181	0.9819	2.16	
82.5	86,678	25,657	0.2960	0.7040	2.12	
83.5	61,020	2,245	0.0368	0.9632	1.49	
84.5	58,775	3,744	0.0637	0.9363	1.44	
85.5	55,031	22,808	0.4145	0.5855	1.35	
86.5	32,224	513	0.0159	0.9841	0.79	
87.5	31,710	3,265	0.1030	0.8970	0.78	
88.5	28,477	4,844	0.1701	0.8299	0.70	
89.5	19,222	15,950	0.8298	0.1702	0.58	
90.5	3,272		0.0000	1.0000	0.10	
91.5	3,272	747	0.2283	0.7717	0.10	
92.5	2,525	1,094	0.4333	0.5667	0.08	
93.5	1,431		0.0000	1.0000	0.05	
94.5	1,305		0.0000	1.0000	0.05	
95.5	1,305		0.0000	1.0000	0.05	
96.5	1,305		0.0000	1.0000	0.05	
97.5	959		0.0000	1.0000	0.05	
98.5	959		0.0000	1.0000	0.05	
99.5	959		0.0000	1.0000	0.05	
100.5	959		0.0000	1.0000	0.05	
101.5	959		0.0000	1.0000	0.05	
102.5					0.05	

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DUQUESNE LIGHT COMPANY

ACCOUNT 368.1 LINE TRANSFORMERS - OVERHEAD

ORIGINAL LIFE TABLE

PLACEMENT BAND 1901-2004

EXPERIENCE BAND 1964-2004

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	103,751,166	1,012,030	0.0098	0.9902	100.00
0.5	90,057,491	696,142	0.0077	0.9923	99.02
1.5	88,038,716	361,622	0.0041	0.9959	98.26
2.5	83,181,553	448,660	0.0054	0.9946	97.86
3.5	81,766,043	271,002	0.0033	0.9967	97.33
4.5	78,600,929	320,455	0.0041	0.9959	97.01
5.5	74,758,678	415,745	0.0056	0.9944	96.61
6.5	75,500,753	291,617	0.0039	0.9961	96.07
7.5	75,834,880	392,063	0.0052	0.9948	95.70
8.5	75,957,252	386,895	0.0051	0.9949	95.20
9.5	75,138,960	385,530	0.0051	0.9949	94.71
10.5	74,519,792	527,825	0.0071	0.9929	94.23
11.5	73,229,487	509,050	0.0070	0.9930	93.56
12.5	71,090,327	586,456	0.0082	0.9918	92.91
13.5	67,654,405	532,125	0.0079	0.9921	92.15
14.5	63,834,053	609,855	0.0096	0.9904	91.42
15.5	59,169,759	644,099	0.0109	0.9891	90.54
16.5	56,202,195	536,452	0.0095	0.9905	89.55
17.5	53,156,596	501,109	0.0094	0.9906	88.70
18.5	50,369,617	517,531	0.0103	0.9897	87.87
19.5	47,237,105	404,015	0.0086	0.9914	86.96
20.5	44,719,840	516,745	0.0116	0.9884	86.21
21.5	42,433,672	485,440	0.0114	0.9886	85.21
22.5	41,278,839	508,540	0.0123	0.9877	84.24
23.5	39,069,198	417,233	0.0107	0.9893	83.20
24.5	37,909,492	647,132	0.0171	0.9829	82.31
25.5	35,679,889	433,706	0.0122	0.9878	80.90
26.5	33,216,311	620,455	0.0187	0.9813	79.91
27.5	30,341,461	857,920	0.0283	0.9717	78.42
28.5	27,653,706	928,438	0.0336	0.9664	76.20
29.5	24,769,259	560,057	0.0226	0.9774	73.64
30.5	21,706,914	770,455	0.0355	0.9645	71.98
31.5	19,581,167	461,159	0.0236	0.9764	69.42
32.5	17,663,015	681,421	0.0386	0.9614	67.78
33.5	16,282,775	724,487	0.0445	0.9555	65.16
34.5	14,144,052	904,704	0.0640	0.9360	62.26
35.5	12,709,724	366,567	0.0288	0.9712	58.28
36.5	12,548,346	304,734	0.0243	0.9757	56.60
37.5	12,182,550	335,968	0.0276	0.9724	55.22
38.5	11,741,146	288,777	0.0246	0.9754	53.70

DUQUESNE LIGHT COMPANY

ACCOUNT 368.1 LINE TRANSFORMERS - OVERHEAD

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1901-2004

EXPERIENCE BAND 1964-2004

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	11,466,661	241,582	0.0211	0.9789	52.38
40.5	11,086,904	257,305	0.0232	0.9768	51.27
41.5	10,455,420	205,944	0.0197	0.9803	50.08
42.5	9,611,313	200,373	0.0208	0.9792	49.09
43.5	8,890,855	245,682	0.0276	0.9724	48.07
44.5	8,006,007	148,401	0.0185	0.9815	46.74
45.5	7,338,912	239,216	0.0326	0.9674	45.88
46.5	6,492,858	338,122	0.0521	0.9479	44.38
47.5	5,488,070	174,723	0.0318	0.9682	42.07
48.5	5,067,733	218,284	0.0431	0.9569	40.73
49.5	4,116,891	205,201	0.0498	0.9502	38.97
50.5	3,661,195	97,770	0.0267	0.9733	37.03
51.5	3,275,980	111,552	0.0341	0.9659	36.04
52.5	2,514,143	143,777	0.0572	0.9428	34.81
53.5	2,090,755	124,289	0.0594	0.9406	32.82
54.5	1,812,271	84,071	0.0464	0.9536	30.87
55.5	1,486,654	64,947	0.0437	0.9563	29.44
56.5	1,273,826	51,597	0.0405	0.9595	28.15
57.5	1,143,370	41,648	0.0364	0.9636	27.01
58.5	1,073,334	34,356	0.0320	0.9680	26.03
59.5	1,018,958	34,573	0.0339	0.9661	25.20
60.5	986,619	33,500	0.0340	0.9660	24.35
61.5	930,925	40,797	0.0438	0.9562	23.52
62.5	868,125	41,762	0.0481	0.9519	22.49
63.5	782,805	31,662	0.0404	0.9596	21.41
64.5	730,187	34,460	0.0472	0.9528	20.55
65.5	699,831	40,826	0.0583	0.9417	19.58
66.5	637,885	30,056	0.0471	0.9529	18.44
67.5	620,678	17,064	0.0275	0.9725	17.57
68.5	620,747	26,460	0.0426	0.9574	17.09
69.5	613,055	27,497	0.0449	0.9551	16.36
70.5	593,904	24,708	0.0416	0.9584	15.63
71.5	588,076	26,818	0.0456	0.9544	14.98
72.5	581,523	32,176	0.0553	0.9447	14.30
73.5	609,405	78,929	0.1295	0.8705	13.51
74.5	580,181	60,912	0.1050	0.8950	11.76
75.5	536,827	102,198	0.1904	0.8096	10.53
76.5	445,043	109,434	0.2459	0.7541	8.53
77.5	321,400	105,009	0.3267	0.6733	6.43
78.5	214,132	45,195	0.2111	0.7889	4.33

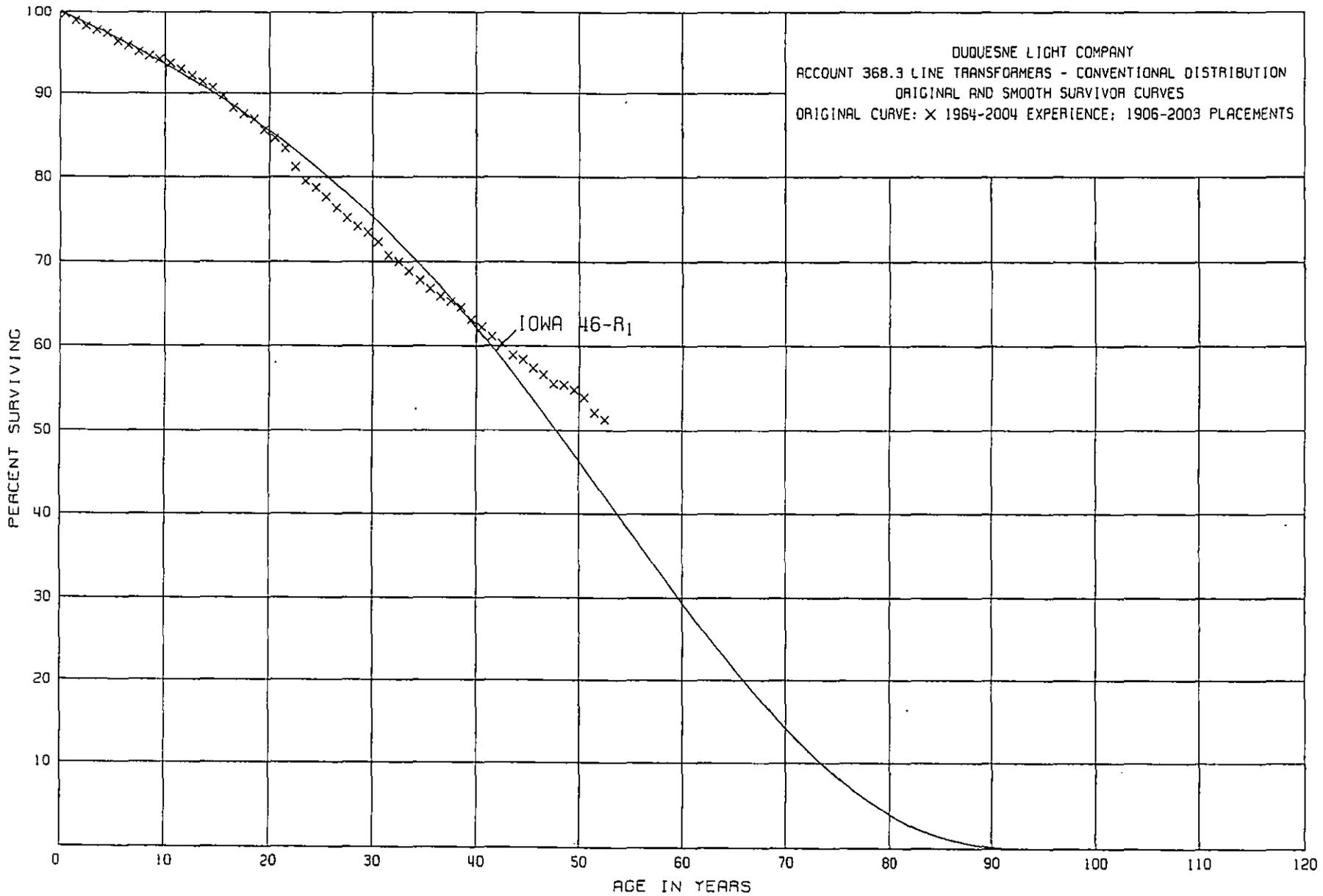
DUQUESNE LIGHT COMPANY

ACCOUNT 368.1 LINE TRANSFORMERS - OVERHEAD

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1901-2004			EXPERIENCE BAND 1964-2004			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
79.5	132,748	13,582	0.1023	0.8977	3.42	
80.5	125,011	24,973	0.1998	0.8002	3.07	
81.5	90,678	12,499	0.1378	0.8622	2.46	
82.5	81,594	12,641	0.1549	0.8451	2.12	
83.5	68,349	3,839	0.0562	0.9438	1.79	
84.5	33,315	5,273	0.1583	0.8417	1.69	
85.5	24,660	3,086	0.1251	0.8749	1.42	
86.5	18,012	1,850	0.1027	0.8973	1.24	
87.5	12,761	4,436	0.3476	0.6524	1.11	
88.5	9,123	2,440	0.2675	0.7325	0.72	
89.5	6,683	334	0.0500	0.9500	0.53	
90.5	6,045		0.0000	1.0000	0.50	
91.5	4,406	1,600	0.3631	0.6369	0.50	
92.5	1,291		0.0000	1.0000	0.32	
93.5	1,849		0.0000	1.0000	0.32	
94.5	1,849	944	0.5105	0.4895	0.32	
95.5	905		0.0000	1.0000	0.16	
96.5	905	547	0.6044	0.3956	0.16	
97.5	358		0.0000	1.0000	0.06	
98.5	374		0.0000	1.0000	0.06	
99.5	374		0.0000	1.0000	0.06	
100.5	317		0.0000	1.0000	0.06	
101.5	317		0.0000	1.0000	0.06	
102.5	301		0.0000	1.0000	0.06	
103.5					0.06	

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DUQUESNE LIGHT COMPANY

ACCOUNT 368.3 LINE TRANSFORMERS - CONVENTIONAL DISTRIBUTION

ORIGINAL LIFE TABLE

PLACEMENT BAND 1906-2003

EXPERIENCE BAND 1964-2004

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	53,310,271	148,172	0.0028	0.9972	100.00
0.5	53,799,193	445,517	0.0083	0.9917	99.72
1.5	51,845,971	386,820	0.0075	0.9925	98.89
2.5	50,277,015	228,423	0.0045	0.9955	98.15
3.5	49,445,039	207,661	0.0042	0.9958	97.71
4.5	48,093,239	494,975	0.0103	0.9897	97.30
5.5	46,814,903	243,968	0.0052	0.9948	96.30
6.5	46,414,379	343,222	0.0074	0.9926	95.80
7.5	45,419,118	211,368	0.0047	0.9953	95.09
8.5	44,746,763	231,884	0.0052	0.9948	94.64
9.5	43,960,544	234,389	0.0053	0.9947	94.15
10.5	41,612,404	272,937	0.0066	0.9934	93.65
11.5	41,420,013	378,213	0.0091	0.9909	93.03
12.5	38,142,113	312,170	0.0082	0.9918	92.18
13.5	34,616,374	259,954	0.0075	0.9925	91.42
14.5	33,319,108	389,709	0.0117	0.9883	90.73
15.5	31,056,924	498,451	0.0160	0.9840	89.67
16.5	29,363,906	236,812	0.0081	0.9919	88.24
17.5	28,012,497	204,378	0.0073	0.9927	87.53
18.5	25,184,769	376,374	0.0149	0.9851	86.89
19.5	23,596,950	265,196	0.0112	0.9888	85.60
20.5	22,644,703	325,266	0.0144	0.9856	84.64
21.5	21,386,887	565,767	0.0265	0.9735	83.42
22.5	19,374,411	413,599	0.0213	0.9787	81.21
23.5	18,226,980	180,628	0.0099	0.9901	79.48
24.5	17,274,673	234,543	0.0136	0.9864	78.69
25.5	16,433,628	280,111	0.0170	0.9830	77.62
26.5	15,097,645	238,562	0.0158	0.9842	76.30
27.5	14,114,949	192,440	0.0136	0.9864	75.09
28.5	13,518,851	115,620	0.0086	0.9914	74.07
29.5	12,453,936	199,105	0.0160	0.9840	73.43
30.5	11,046,279	242,887	0.0220	0.9780	72.26
31.5	9,887,719	101,181	0.0102	0.9898	70.67
32.5	9,319,942	143,893	0.0154	0.9846	69.95
33.5	8,880,604	140,527	0.0158	0.9842	68.87
34.5	7,856,520	112,915	0.0144	0.9856	67.78
35.5	7,385,568	95,999	0.0130	0.9870	66.80
36.5	6,386,329	63,033	0.0099	0.9901	65.93
37.5	5,726,222	58,489	0.0102	0.9898	65.28
38.5	5,235,840	126,278	0.0241	0.9759	64.61

DUQUESNE LIGHT COMPANY

ACCOUNT 368.3 LINE TRANSFORMERS - CONVENTIONAL DISTRIBUTION

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1906-2003

EXPERIENCE BAND 1964-2004

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	4,767,953	68,418	0.0143	0.9857	63.05
40.5	4,620,263	80,841	0.0175	0.9825	62.15
41.5	4,095,506	53,982	0.0132	0.9868	61.06
42.5	3,654,410	79,594	0.0218	0.9782	60.25
43.5	3,164,082	27,597	0.0087	0.9913	58.94
44.5	2,719,725	50,340	0.0185	0.9815	58.43
45.5	2,357,501	32,004	0.0136	0.9864	57.35
46.5	2,125,317	39,162	0.0184	0.9816	56.57
47.5	1,980,784	6,587	0.0033	0.9967	55.53
48.5	1,776,565	19,266	0.0108	0.9892	55.35
49.5	1,547,134	25,244	0.0163	0.9837	54.75
50.5	1,348,240	44,617	0.0331	0.9669	53.86
51.5	1,219,545	17,449	0.0143	0.9857	52.08
52.5	1,144,816	8,328	0.0073	0.9927	51.34
53.5	1,006,002	8,449	0.0084	0.9916	50.97
54.5	946,204	5,445	0.0058	0.9942	50.54
55.5	892,926	5,091	0.0057	0.9943	50.25
56.5	810,932	6,511	0.0080	0.9920	49.96
57.5	781,347	17,578	0.0225	0.9775	49.56
58.5	741,827	4,317	0.0058	0.9942	48.44
59.5	720,187	12,220	0.0170	0.9830	48.16
60.5	700,451	4,981	0.0071	0.9929	47.34
61.5	683,283	6,354	0.0093	0.9907	47.00
62.5	658,341	118	0.0002	0.9998	46.56
63.5	544,301	4,453	0.0082	0.9918	46.55
64.5	490,862	1,105	0.0023	0.9977	46.17
65.5	394,599	526	0.0013	0.9987	46.06
66.5	354,454	502	0.0014	0.9986	46.00
67.5	286,459	201	0.0007	0.9993	45.94
68.5	270,308	2,023	0.0075	0.9925	45.91
69.5	263,881	3,328	0.0126	0.9874	45.57
70.5	261,162	206	0.0008	0.9992	45.00
71.5	252,113		0.0000	1.0000	44.96
72.5	243,670	3,023	0.0124	0.9876	44.96
73.5	216,027	366	0.0017	0.9983	44.40
74.5	160,387	111	0.0007	0.9993	44.32
75.5	105,440		0.0000	1.0000	44.29
76.5	74,099		0.0000	1.0000	44.29
77.5	49,957	3	0.0001	0.9999	44.29
78.5	38,428		0.0000	1.0000	44.29

DUQUESNE LIGHT COMPANY

ACCOUNT 368.3 LINE TRANSFORMERS - CONVENTIONAL DISTRIBUTION

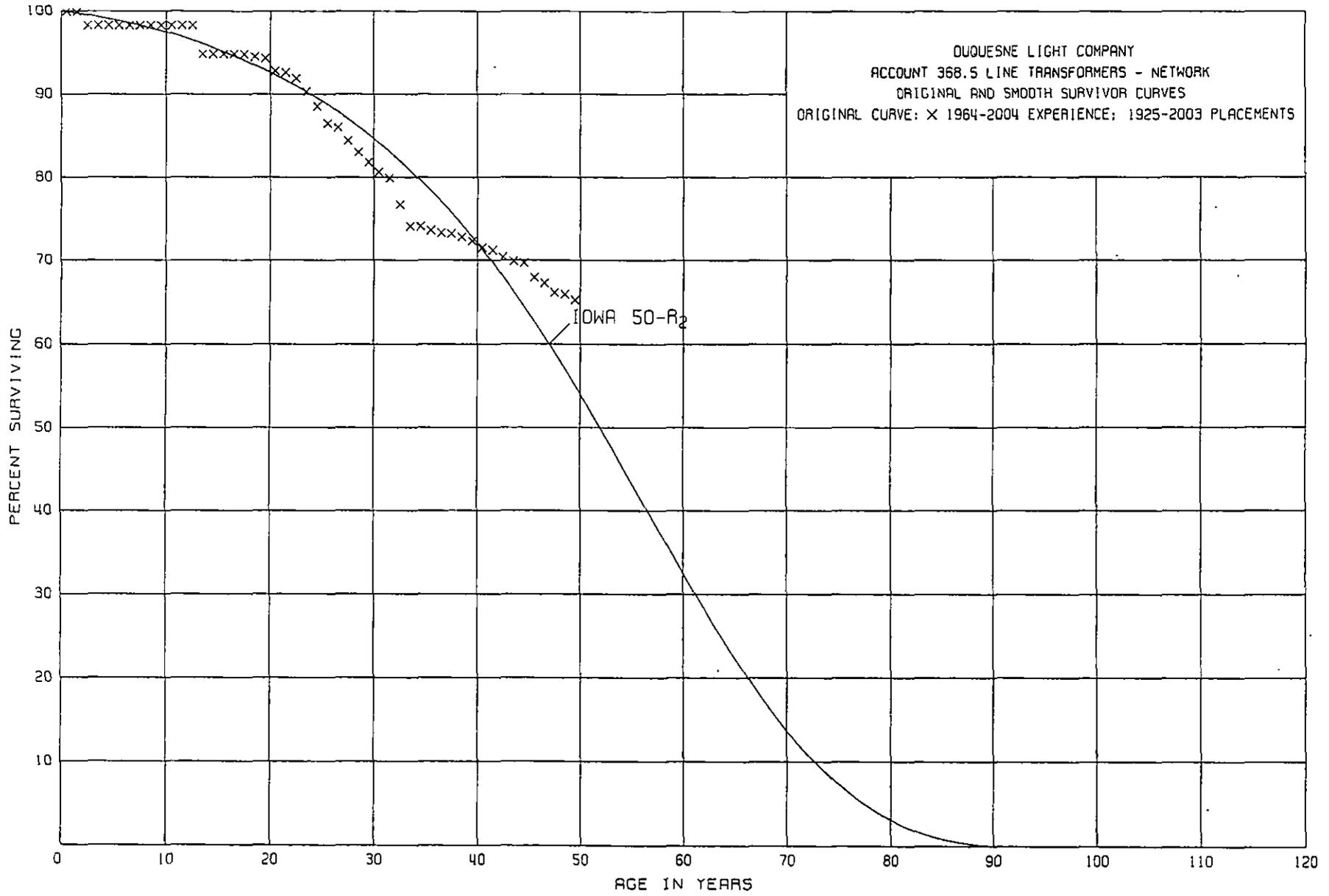
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1906-2003

EXPERIENCE BAND 1964-2004

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	27,024	53	0.0020	0.9980	44.29
80.5	16,825	1,417	0.0842	0.9158	44.20
81.5	11,772		0.0000	1.0000	40.48
82.5	10,529		0.0000	1.0000	40.48
83.5	9,395		0.0000	1.0000	40.48
84.5	7,659		0.0000	1.0000	40.48
85.5	7,383		0.0000	1.0000	40.48
86.5	1,578		0.0000	1.0000	40.48
87.5	1,222		0.0000	1.0000	40.48
88.5	577		0.0000	1.0000	40.48
89.5	577		0.0000	1.0000	40.48
90.5	577		0.0000	1.0000	40.48
91.5	372		0.0000	1.0000	40.48
92.5	313		0.0000	1.0000	40.48
93.5	313		0.0000	1.0000	40.48
94.5	313		0.0000	1.0000	40.48
95.5	313		0.0000	1.0000	40.48
96.5	297		0.0000	1.0000	40.48
97.5	297		0.0000	1.0000	40.48
98.5					40.48

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DUQUESNE LIGHT COMPANY

ACCOUNT 368.5 LINE TRANSFORMERS - NETWORK

ORIGINAL LIFE TABLE

PLACEMENT BAND 1925-2003

EXPERIENCE BAND 1964-2004

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	7,817,392		0.0000	1.0000	100.00
0.5	7,817,392		0.0000	1.0000	100.00
1.5	5,488,467	98,859	0.0180	0.9820	100.00
2.5	4,424,244		0.0000	1.0000	98.20
3.5	1,733,415		0.0000	1.0000	98.20
4.5	1,165,797		0.0000	1.0000	98.20
5.5	1,235,276		0.0000	1.0000	98.20
6.5	1,633,769		0.0000	1.0000	98.20
7.5	2,550,927		0.0000	1.0000	98.20
8.5	2,960,300		0.0000	1.0000	98.20
9.5	2,973,412		0.0000	1.0000	98.20
10.5	3,719,813		0.0000	1.0000	98.20
11.5	4,091,833		0.0000	1.0000	98.20
12.5	5,724,801	200,327	0.0350	0.9650	98.20
13.5	7,142,511	19	0.0000	1.0000	94.76
14.5	7,145,780		0.0000	1.0000	94.76
15.5	8,112,685		0.0000	1.0000	94.76
16.5	8,064,302		0.0000	1.0000	94.76
17.5	7,216,696	17,108	0.0024	0.9976	94.76
18.5	7,075,582	18,020	0.0025	0.9975	94.53
19.5	7,386,058	119,659	0.0162	0.9838	94.29
20.5	6,708,893	12,279	0.0018	0.9982	92.76
21.5	6,873,993	50,523	0.0073	0.9927	92.59
22.5	6,402,241	113,767	0.0178	0.9822	91.91
23.5	4,839,350	94,279	0.0195	0.9805	90.27
24.5	4,643,343	104,462	0.0225	0.9775	88.51
25.5	3,498,414	19,234	0.0055	0.9945	86.52
26.5	3,333,323	62,316	0.0187	0.9813	86.04
27.5	3,577,777	60,836	0.0170	0.9830	84.43
28.5	3,454,327	48,329	0.0140	0.9860	82.99
29.5	3,105,211	45,206	0.0146	0.9854	81.83
30.5	2,999,053	28,581	0.0095	0.9905	80.64
31.5	2,892,652	114,081	0.0394	0.9606	79.87
32.5	1,872,888	63,831	0.0341	0.9659	76.72
33.5	1,787,096		0.0000	1.0000	74.10
34.5	2,218,575	14,140	0.0064	0.9936	74.10
35.5	2,279,317	9,437	0.0041	0.9959	73.63
36.5	2,290,428	5,355	0.0023	0.9977	73.33
37.5	2,081,153	9,937	0.0048	0.9952	73.16
38.5	2,140,834	14,883	0.0070	0.9930	72.81

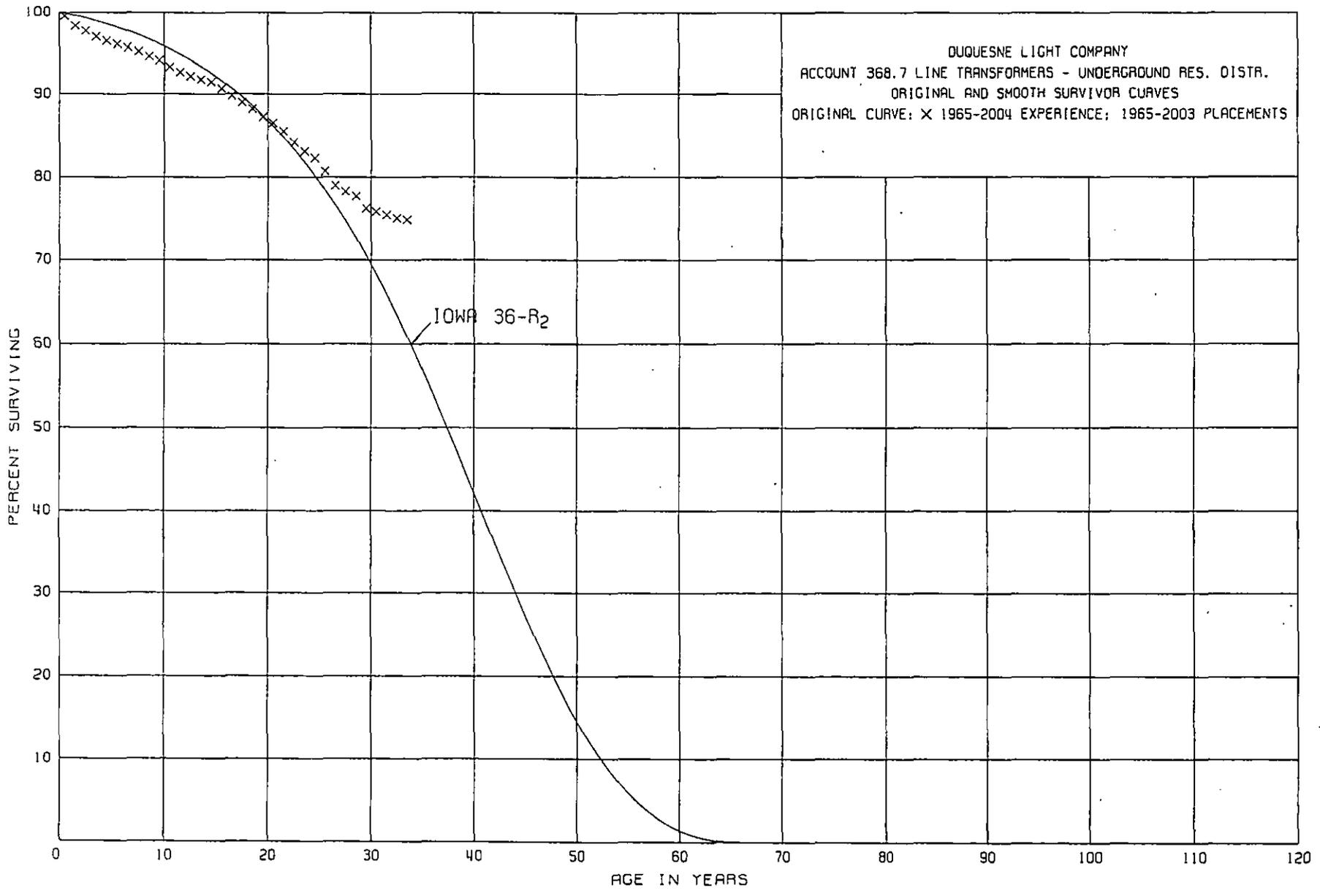
DUQUESNE LIGHT COMPANY

ACCOUNT 368.5 LINE TRANSFORMERS - NETWORK

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1925-2003			EXPERIENCE BAND 1964-2004		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	2,263,609	23,865	0.0105	0.9895	72.30
40.5	2,091,814	8,696	0.0042	0.9958	71.54
41.5	2,105,412	25,005	0.0119	0.9881	71.24
42.5	2,165,268	15,787	0.0073	0.9927	70.39
43.5	2,200,003	6,617	0.0030	0.9970	69.88
44.5	1,757,723	41,991	0.0239	0.9761	69.67
45.5	1,619,907	15,681	0.0097	0.9903	68.00
46.5	1,389,381	23,215	0.0167	0.9833	67.34
47.5	1,206,148	3,642	0.0030	0.9970	66.22
48.5	1,005,949	10,858	0.0108	0.9892	66.02
49.5	787,569		0.0000	1.0000	65.31
50.5	641,147	8,573	0.0134	0.9866	65.31
51.5	456,520	4,935	0.0108	0.9892	64.43
52.5	250,533	2,844	0.0114	0.9886	63.73
53.5	221,061	53	0.0002	0.9998	63.00
54.5	179,425		0.0000	1.0000	62.99
55.5	99,278	22	0.0002	0.9998	62.99
56.5	70,395	35	0.0005	0.9995	62.98
57.5	76,908	104	0.0014	0.9986	62.95
58.5	86,321	232	0.0027	0.9973	62.86
59.5	86,692	101	0.0012	0.9988	62.69
60.5	80,930	100	0.0012	0.9988	62.61
61.5	81,019	51	0.0006	0.9994	62.53
62.5	77,146	243	0.0031	0.9969	62.49
63.5	112,746	155	0.0014	0.9986	62.30
64.5	141,732	76	0.0005	0.9995	62.21
65.5	235,473		0.0000	1.0000	62.18
66.5	262,139	90	0.0003	0.9997	62.18
67.5	274,639	92	0.0003	0.9997	62.16
68.5	261,960	834	0.0032	0.9968	62.14
69.5	261,862		0.0000	1.0000	61.94
70.5	261,862	6,494	0.0248	0.9752	61.94
71.5	253,958	3,066	0.0121	0.9879	60.40
72.5	250,550	345	0.0014	0.9986	59.67
73.5	188,175		0.0000	1.0000	59.59
74.5	153,364		0.0000	1.0000	59.59
75.5	60,271		0.0000	1.0000	59.59
76.5	27,357		0.0000	1.0000	59.59
77.5	1,431		0.0000	1.0000	59.59
78.5	319		0.0000	1.0000	59.59
79.5					59.59

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DUQUESNE LIGHT COMPANY

ACCOUNT 368.7 LINE TRANSFORMERS - UNDERGROUND RES. DISTR.

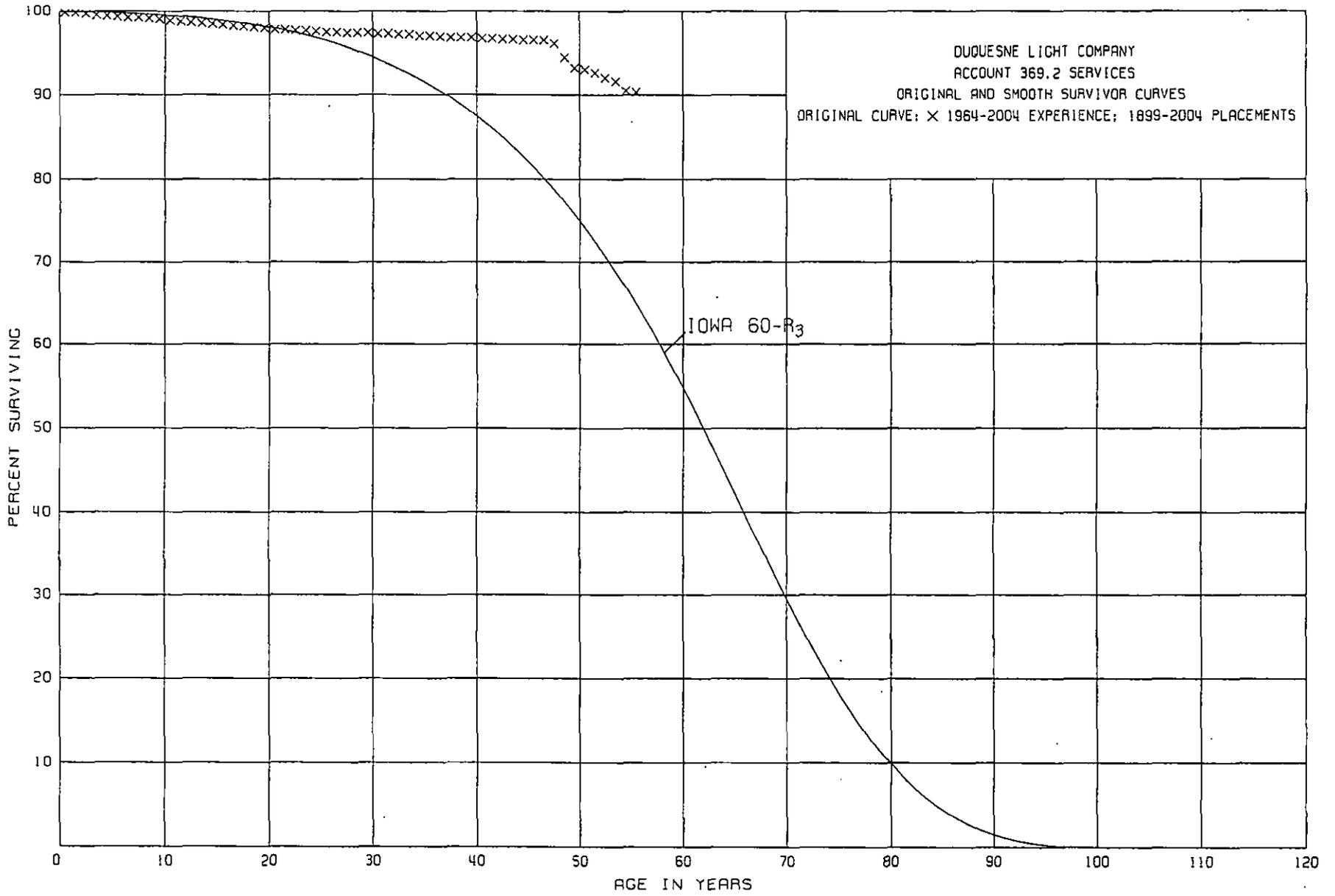
ORIGINAL LIFE TABLE

PLACEMENT BAND 1965-2003

EXPERIENCE BAND 1965-2004

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	15,396,394	84,307	0.0055	0.9945	100.00
0.5	15,545,231	173,920	0.0112	0.9888	99.45
1.5	14,455,077	100,359	0.0069	0.9931	98.34
2.5	13,367,951	88,929	0.0067	0.9933	97.66
3.5	12,946,603	72,832	0.0056	0.9944	97.01
4.5	12,550,481	44,611	0.0036	0.9964	96.47
5.5	12,266,395	48,717	0.0040	0.9960	96.12
6.5	12,168,961	66,522	0.0055	0.9945	95.74
7.5	11,906,678	71,466	0.0060	0.9940	95.21
8.5	11,574,580	63,858	0.0055	0.9945	94.64
9.5	11,179,487	99,996	0.0089	0.9911	94.12
10.5	10,771,027	63,043	0.0059	0.9941	93.28
11.5	10,356,123	54,908	0.0053	0.9947	92.73
12.5	10,073,368	43,372	0.0043	0.9957	92.24
13.5	9,307,724	36,878	0.0040	0.9960	91.84
14.5	8,739,097	73,335	0.0084	0.9916	91.47
15.5	7,408,452	74,388	0.0100	0.9900	90.70
16.5	6,840,628	58,345	0.0085	0.9915	89.79
17.5	6,316,915	57,189	0.0091	0.9909	89.03
18.5	5,751,394	64,094	0.0111	0.9889	88.22
19.5	5,118,756	45,774	0.0089	0.9911	87.24
20.5	4,774,471	55,370	0.0116	0.9884	86.46
21.5	4,358,147	64,655	0.0148	0.9852	85.46
22.5	4,309,091	55,239	0.0128	0.9872	84.20
23.5	4,265,680	42,243	0.0099	0.9901	83.12
24.5	3,791,590	71,528	0.0189	0.9811	82.30
25.5	3,064,159	68,177	0.0222	0.9778	80.74
26.5	2,682,235	22,268	0.0083	0.9917	78.95
27.5	2,406,057	19,142	0.0080	0.9920	78.29
28.5	2,083,000	39,138	0.0188	0.9812	77.66
29.5	1,984,969	9,618	0.0048	0.9952	76.20
30.5	1,255,091	6,656	0.0053	0.9947	75.83
31.5	774,880	4,232	0.0055	0.9945	75.43
32.5	628,077	1,645	0.0026	0.9974	75.02
33.5	430,068		0.0000	1.0000	74.82
34.5	269,973	652	0.0024	0.9976	74.82
35.5	129,964	1,986	0.0153	0.9847	74.64
36.5	88,582		0.0000	1.0000	73.50
37.5	30,842		0.0000	1.0000	73.50
38.5	6,175		0.0000	1.0000	73.50
39.5					73.50

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DUQUESNE LIGHT COMPANY

ACCOUNT 369.2 SERVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1899-2004

EXPERIENCE BAND 1964-2004

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	23,015,959	46,764	0.0020	0.9980	100.00
0.5	21,349,884	753	0.0000	1.0000	99.80
1.5	19,920,934	26,703	0.0013	0.9987	99.80
2.5	20,191,324	26,660	0.0013	0.9987	99.67
3.5	21,839,915	21,432	0.0010	0.9990	99.54
4.5	21,969,271	26,414	0.0012	0.9988	99.44
5.5	22,910,360	17,372	0.0008	0.9992	99.32
6.5	24,530,743	18,353	0.0007	0.9993	99.24
7.5	22,978,728	20,690	0.0009	0.9991	99.17
8.5	22,892,321	28,888	0.0013	0.9987	99.08
9.5	23,025,564	31,852	0.0014	0.9986	98.95
10.5	21,829,246	24,295	0.0011	0.9989	98.81
11.5	20,602,905	23,041	0.0011	0.9989	98.70
12.5	19,494,514	16,788	0.0009	0.9991	98.59
13.5	18,447,888	19,356	0.0010	0.9990	98.50
14.5	17,927,392	22,845	0.0013	0.9987	98.40
15.5	17,111,224	16,409	0.0010	0.9990	98.27
16.5	16,399,062	19,958	0.0012	0.9988	98.17
17.5	15,925,617	10,915	0.0007	0.9993	98.05
18.5	15,574,859	14,162	0.0009	0.9991	97.98
19.5	15,246,256	23,866	0.0016	0.9984	97.89
20.5	14,503,437	8,123	0.0006	0.9994	97.73
21.5	13,973,435	10,127	0.0007	0.9993	97.67
22.5	13,794,520	5,803	0.0004	0.9996	97.60
23.5	13,482,372	12,314	0.0009	0.9991	97.56
24.5	13,626,724	9,421	0.0007	0.9993	97.47
25.5	13,201,975	3,549	0.0003	0.9997	97.40
26.5	12,628,850	5,771	0.0005	0.9995	97.37
27.5	12,398,815	2,412	0.0002	0.9998	97.32
28.5	12,069,796	5,284	0.0004	0.9996	97.30
29.5	11,505,075	6,870	0.0006	0.9994	97.26
30.5	11,164,999	3,143	0.0003	0.9997	97.20
31.5	10,622,498	3,525	0.0003	0.9997	97.17
32.5	10,142,296	7,802	0.0008	0.9992	97.14
33.5	9,538,733	13,202	0.0014	0.9986	97.06
34.5	8,187,359	5,785	0.0007	0.9993	96.92
35.5	8,109,994	3,020	0.0004	0.9996	96.85
36.5	8,248,592	5,738	0.0007	0.9993	96.81
37.5	8,276,478	3,910	0.0005	0.9995	96.74
38.5	8,230,899	3,639	0.0004	0.9996	96.69

DUQUESNE LIGHT COMPANY

ACCOUNT 369.2 SERVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1899-2004			EXPERIENCE BAND 1964-2004			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	7,946,859	4,599	0.0006	0.9994	96.65	
40.5	7,634,378	2,685	0.0004	0.9996	96.59	
41.5	7,185,558	1,833	0.0003	0.9997	96.55	
42.5	6,638,991	2,934	0.0004	0.9996	96.52	
43.5	6,297,775	2,593	0.0004	0.9996	96.48	
44.5	5,695,468	2,122	0.0004	0.9996	96.44	
45.5	5,145,338	2,079	0.0004	0.9996	96.40	
46.5	4,459,532	16,192	0.0036	0.9964	96.36	
47.5	3,634,854	62,997	0.0173	0.9827	96.01	
48.5	2,762,691	33,192	0.0120	0.9880	94.35	
49.5	2,140,814	5,701	0.0027	0.9973	93.22	
50.5	1,729,036	6,928	0.0040	0.9960	92.97	
51.5	1,428,711	9,134	0.0064	0.9936	92.60	
52.5	1,194,310	5,488	0.0046	0.9954	92.01	
53.5	996,886	12,415	0.0125	0.9875	91.59	
54.5	794,357	1,135	0.0014	0.9986	90.45	
55.5	654,386	1,104	0.0017	0.9983	90.32	
56.5	540,849	1,082	0.0020	0.9980	90.17	
57.5	552,438	3,142	0.0057	0.9943	89.99	
58.5	584,178	767	0.0013	0.9987	89.48	
59.5	593,573	786	0.0013	0.9987	89.36	
60.5	620,544	991	0.0016	0.9984	89.24	
61.5	634,423	18,139	0.0286	0.9714	89.10	
62.5	590,175	28,031	0.0475	0.9525	86.55	
63.5	554,505	36	0.0001	0.9999	82.44	
64.5	599,182	426	0.0007	0.9993	82.43	
65.5	589,739	754	0.0013	0.9987	82.37	
66.5	630,616	555	0.0009	0.9991	82.26	
67.5	643,867	414	0.0006	0.9994	82.19	
68.5	666,066	1,028	0.0015	0.9985	82.14	
69.5	688,676	565	0.0008	0.9992	82.02	
70.5	683,990	529	0.0008	0.9992	81.95	
71.5	683,771	788	0.0012	0.9988	81.88	
72.5	712,158	952	0.0013	0.9987	81.78	
73.5	723,347	943	0.0013	0.9987	81.67	
74.5	678,622	3,664	0.0054	0.9946	81.56	
75.5	627,212	5,622	0.0090	0.9910	81.12	
76.5	560,162	4,436	0.0079	0.9921	80.39	
77.5	471,196	431	0.0009	0.9991	79.75	
78.5	404,924	280	0.0007	0.9993	79.68	

DUQUESNE LIGHT COMPANY

ACCOUNT 369.2 SERVICES

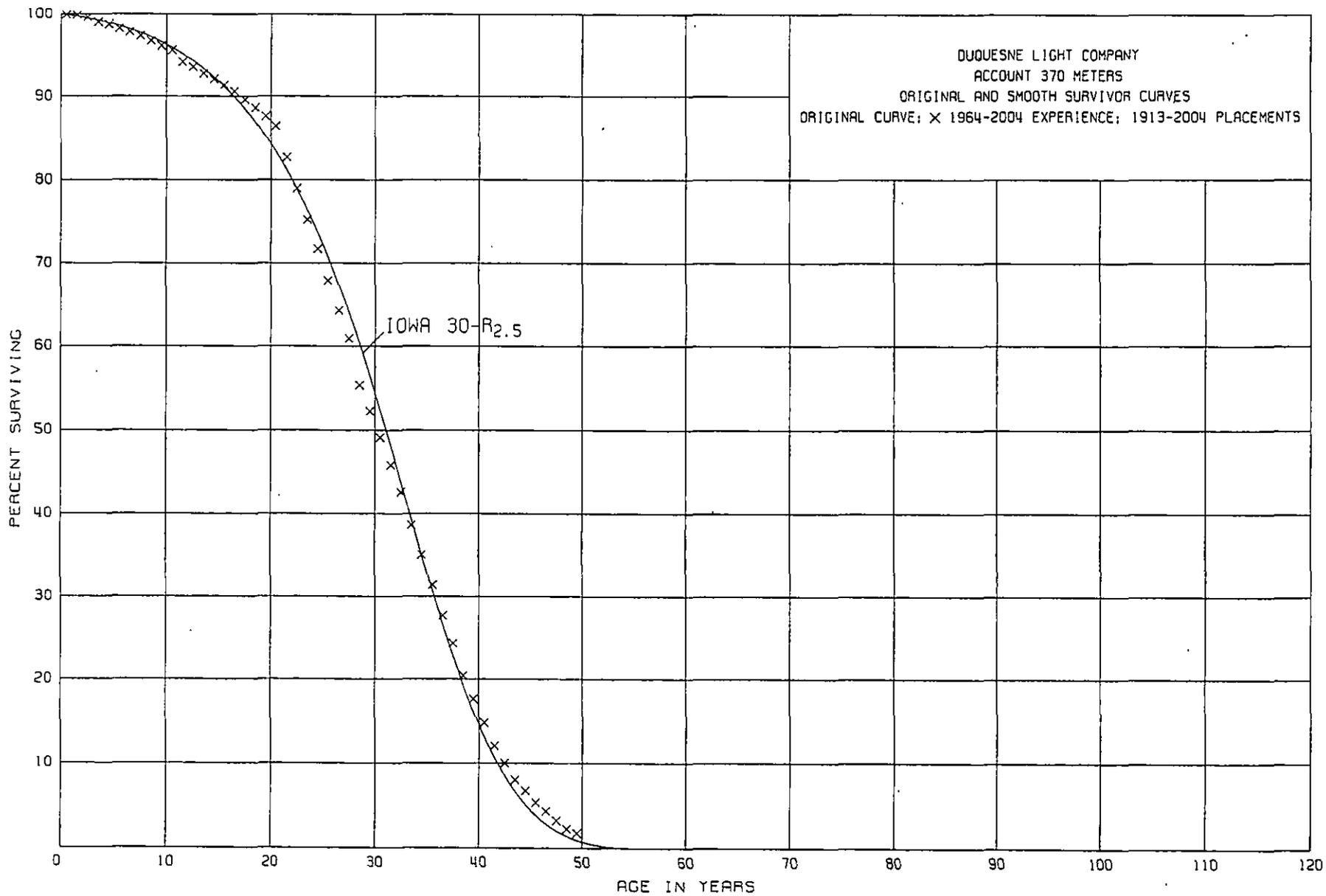
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1899-2004

EXPERIENCE BAND 1964-2004

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	348,154	34,275	0.0984	0.9016	79.62
80.5	293,065	28,667	0.0978	0.9022	71.79
81.5	268,307	24	0.0001	0.9999	64.77
82.5	194,641	141	0.0007	0.9993	64.76
83.5	111,066	2	0.0000	1.0000	64.71
84.5	110,079	16	0.0001	0.9999	64.71
85.5	106,467	39	0.0004	0.9996	64.70
86.5	106,624		0.0000	1.0000	64.67
87.5	107,812	143	0.0013	0.9987	64.67
88.5	104,372	195	0.0019	0.9981	64.59
89.5	101,818	14	0.0001	0.9999	64.47
90.5	88,596		0.0000	1.0000	64.46
91.5	64,674		0.0000	1.0000	64.46
92.5	60,231		0.0000	1.0000	64.46
93.5	50,850		0.0000	1.0000	64.46
94.5	39,911	49	0.0012	0.9988	64.46
95.5	62,515		0.0000	1.0000	64.38
96.5	60,950		0.0000	1.0000	64.38
97.5	58,665		0.0000	1.0000	64.38
98.5	58,286		0.0000	1.0000	64.38
99.5	37,741		0.0000	1.0000	64.38
100.5	33,540		0.0000	1.0000	64.38
101.5	34,134		0.0000	1.0000	64.38
102.5	34,134		0.0000	1.0000	64.38
103.5	34,134		0.0000	1.0000	64.38
104.5	34,036		0.0000	1.0000	64.38
105.5					64.38

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DUQUESNE LIGHT COMPANY

ACCOUNT 370 METERS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1913-2004

EXPERIENCE BAND 1964-2004

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	60,872,362	9,739	0.0002	0.9998	100.00
0.5	60,754,896	58,609	0.0010	0.9990	99.98
1.5	56,084,030	178,056	0.0032	0.9968	99.88
2.5	55,369,983	290,119	0.0052	0.9948	99.56
3.5	55,531,131	209,622	0.0038	0.9962	99.04
4.5	55,563,178	251,933	0.0045	0.9955	98.66
5.5	56,927,775	251,160	0.0044	0.9956	98.22
6.5	58,314,552	318,679	0.0055	0.9945	97.79
7.5	58,449,768	336,759	0.0058	0.9942	97.25
8.5	58,431,230	357,895	0.0061	0.9939	96.69
9.5	57,779,192	315,141	0.0055	0.9945	96.10
10.5	55,444,349	805,551	0.0145	0.9855	95.57
11.5	52,250,121	340,228	0.0065	0.9935	94.18
12.5	50,029,958	414,667	0.0083	0.9917	93.57
13.5	47,860,543	339,127	0.0071	0.9929	92.79
14.5	45,134,047	340,049	0.0075	0.9925	92.13
15.5	42,739,804	388,837	0.0091	0.9909	91.44
16.5	39,586,043	462,204	0.0117	0.9883	90.61
17.5	36,546,043	400,461	0.0110	0.9890	89.55
18.5	34,098,519	368,165	0.0108	0.9892	88.56
19.5	31,423,031	437,431	0.0139	0.9861	87.60
20.5	29,649,910	1,275,673	0.0430	0.9570	86.38
21.5	26,994,333	1,203,545	0.0446	0.9554	82.67
22.5	24,518,359	1,166,162	0.0476	0.9524	78.98
23.5	21,983,334	1,043,113	0.0475	0.9525	75.22
24.5	19,600,536	1,038,727	0.0530	0.9470	71.65
25.5	17,240,509	899,333	0.0522	0.9478	67.85
26.5	15,343,729	819,975	0.0534	0.9466	64.31
27.5	14,556,354	1,334,418	0.0917	0.9083	60.88
28.5	13,166,341	739,561	0.0562	0.9438	55.30
29.5	12,398,981	743,647	0.0600	0.9400	52.19
30.5	11,724,528	783,731	0.0668	0.9332	49.06
31.5	11,070,203	758,998	0.0686	0.9314	45.78
32.5	10,393,796	985,486	0.0948	0.9052	42.64
33.5	9,495,173	897,268	0.0945	0.9055	38.60
34.5	8,685,899	887,960	0.1022	0.8978	34.95
35.5	7,860,305	918,645	0.1169	0.8831	31.38
36.5	7,025,647	859,698	0.1224	0.8776	27.71
37.5	6,211,136	994,049	0.1600	0.8400	24.32
38.5	5,275,775	744,152	0.1411	0.8589	20.43

DUQUESNE LIGHT COMPANY

ACCOUNT 370 METERS

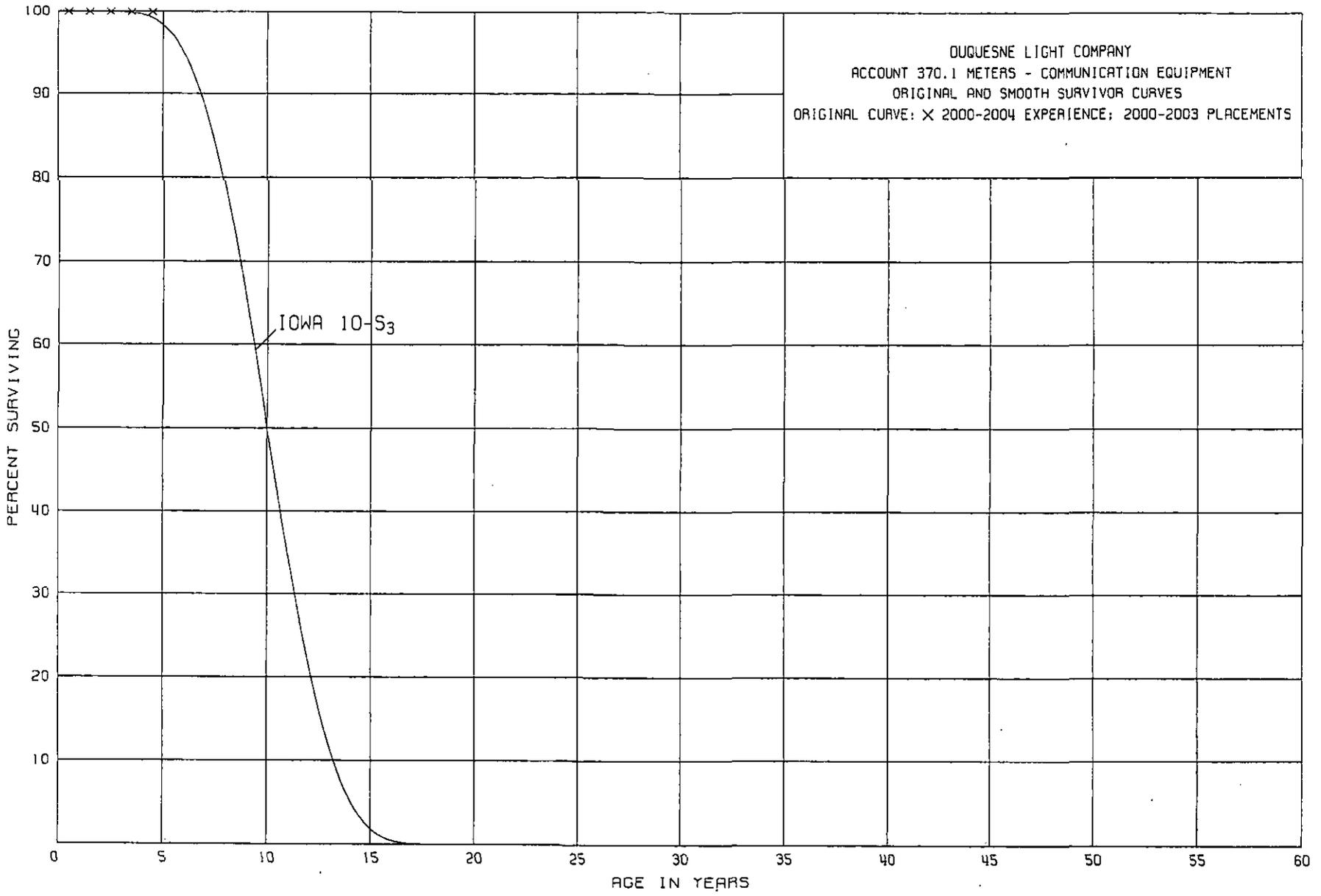
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1913-2004

EXPERIENCE BAND 1964-2004

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

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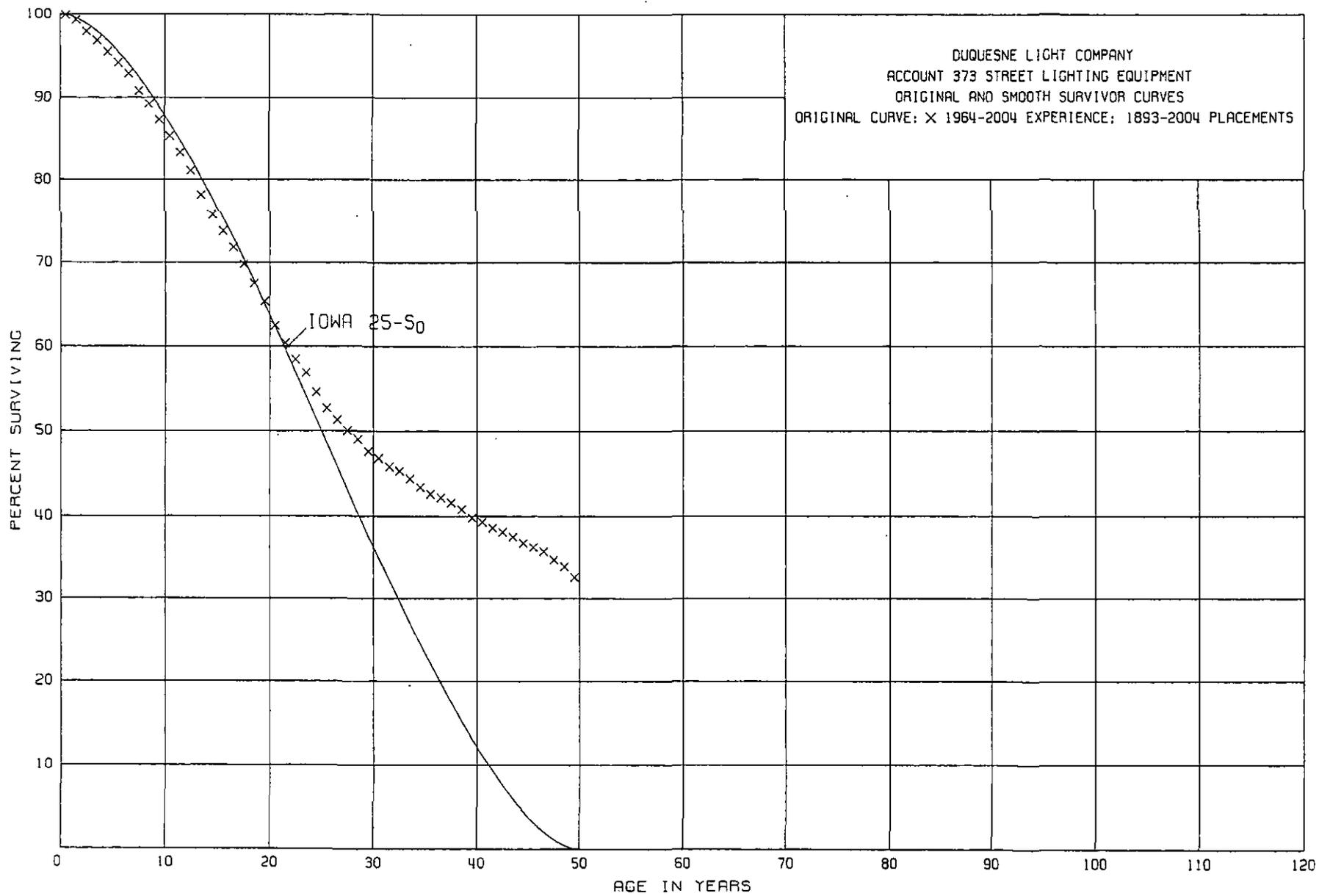
DUQUESNE LIGHT COMPANY

ACCOUNT 370.1 METERS - COMMUNICATION EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 2000-2003			EXPERIENCE BAND 2000-2004		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	18,433,119		0.0000	1.0000	100.00
0.5	18,433,119		0.0000	1.0000	100.00
1.5	18,347,650	2,491	0.0001	0.9999	100.00
2.5	18,345,159	1,252	0.0001	0.9999	99.99
3.5	17,011,165		0.0000	1.0000	99.98
4.5					99.98

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DUQUESNE LIGHT COMPANY

ACCOUNT 373 STREET LIGHTING EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1893-2004

EXPERIENCE BAND 1964-2004

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	33,376,660	49,663	0.0015	0.9985	100.00
0.5	33,354,341	193,400	0.0058	0.9942	99.85
1.5	33,733,196	463,379	0.0137	0.9863	99.27
2.5	33,102,025	371,761	0.0112	0.9888	97.91
3.5	32,984,659	444,999	0.0135	0.9865	96.81
4.5	32,097,091	446,935	0.0139	0.9861	95.50
5.5	29,447,904	388,883	0.0132	0.9868	94.17
6.5	29,402,435	672,980	0.0229	0.9771	92.93
7.5	28,716,752	503,558	0.0175	0.9825	90.80
8.5	27,287,976	590,927	0.0217	0.9783	89.21
9.5	26,134,701	589,639	0.0226	0.9774	87.27
10.5	24,670,446	569,190	0.0231	0.9769	85.30
11.5	23,476,936	617,289	0.0263	0.9737	83.33
12.5	22,620,561	848,190	0.0375	0.9625	81.14
13.5	21,502,044	635,212	0.0295	0.9705	78.10
14.5	20,580,224	541,882	0.0263	0.9737	75.80
15.5	19,891,775	541,951	0.0272	0.9728	73.81
16.5	18,991,815	523,473	0.0276	0.9724	71.80
17.5	18,021,012	607,303	0.0337	0.9663	69.82
18.5	16,667,204	517,967	0.0311	0.9689	67.47
19.5	14,860,816	643,988	0.0433	0.9567	65.37
20.5	12,136,895	420,882	0.0347	0.9653	62.54
21.5	9,712,882	295,376	0.0304	0.9696	60.37
22.5	7,785,404	222,433	0.0286	0.9714	58.53
23.5	6,699,120	267,390	0.0399	0.9601	56.86
24.5	5,653,270	192,252	0.0340	0.9660	54.59
25.5	4,703,062	131,078	0.0279	0.9721	52.73
26.5	4,336,787	105,530	0.0243	0.9757	51.26
27.5	4,102,499	84,934	0.0207	0.9793	50.01
28.5	3,863,248	107,710	0.0279	0.9721	48.97
29.5	3,666,159	61,541	0.0168	0.9832	47.60
30.5	3,505,484	78,470	0.0224	0.9776	46.80
31.5	3,114,552	33,417	0.0107	0.9893	45.75
32.5	3,042,579	58,616	0.0193	0.9807	45.26
33.5	2,906,641	63,151	0.0217	0.9783	44.39
34.5	2,435,972	48,576	0.0199	0.9801	43.43
35.5	2,363,782	23,157	0.0098	0.9902	42.57
36.5	2,366,998	29,327	0.0124	0.9876	42.15
37.5	2,240,686	46,391	0.0207	0.9793	41.63
38.5	2,098,284	48,628	0.0232	0.9768	40.77

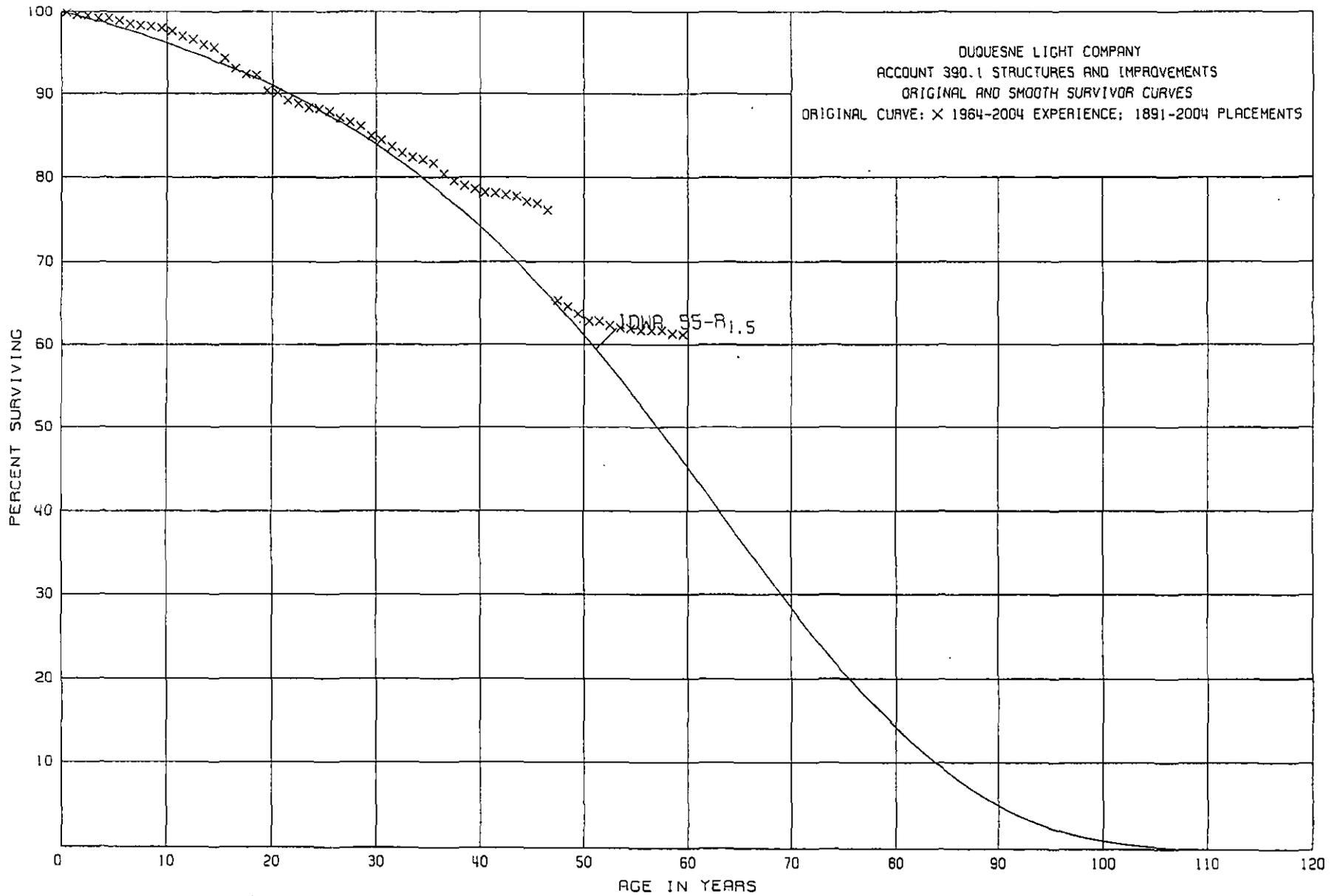
DUQUESNE LIGHT COMPANY

ACCOUNT 373 STREET LIGHTING EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1893-2004			EXPERIENCE BAND 1964-2004			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
79.5	125,222	4,516	0.0361	0.9639	20.53	
80.5	96,765	1,292	0.0134	0.9866	19.79	
81.5	84,623	490	0.0058	0.9942	19.52	
82.5	76,576	347	0.0045	0.9955	19.41	
83.5	69,057	300	0.0043	0.9957	19.32	
84.5	55,008	292	0.0053	0.9947	19.24	
85.5	54,544		0.0000	1.0000	19.14	
86.5	54,203	97	0.0018	0.9982	19.14	
87.5	52,963	39	0.0007	0.9993	19.11	
88.5	51,256		0.0000	1.0000	19.10	
89.5	50,778		0.0000	1.0000	19.10	
90.5	50,170	21	0.0004	0.9996	19.10	
91.5	39,152		0.0000	1.0000	19.09	
92.5	39,153		0.0000	1.0000	19.09	
93.5	37,336		0.0000	1.0000	19.09	
94.5	33,034	70	0.0021	0.9979	19.09	
95.5	33,027		0.0000	1.0000	19.05	
96.5	33,205	128	0.0039	0.9961	19.05	
97.5	30,326		0.0000	1.0000	18.98	
98.5	30,779		0.0000	1.0000	18.98	
99.5	29,878		0.0000	1.0000	18.98	
100.5	25,843		0.0000	1.0000	18.98	
101.5	20,701	232	0.0112	0.9888	18.98	
102.5	10,488		0.0000	1.0000	18.77	
103.5	3,509		0.0000	1.0000	18.77	
104.5	3,268		0.0000	1.0000	18.77	
105.5	122		0.0000	1.0000	18.77	
106.5	21		0.0000	1.0000	18.77	
107.5	21		0.0000	1.0000	18.77	
108.5	21		0.0000	1.0000	18.77	
109.5	21		0.0000	1.0000	18.77	
110.5	21		0.0000	1.0000	18.77	
111.5					18.77	

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DUQUESNE LIGHT COMPANY

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1891-2004

EXPERIENCE BAND 1964-2004

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	49,187,245	31	0.0000	1.0000	100.00
0.5	49,444,798	178,964	0.0036	0.9964	100.00
1.5	48,842,852	49,658	0.0010	0.9990	99.64
2.5	46,979,577	149,441	0.0032	0.9968	99.54
3.5	37,584,187	3,088	0.0001	0.9999	99.22
4.5	35,925,898	95,307	0.0027	0.9973	99.21
5.5	36,450,729	163,011	0.0045	0.9955	98.94
6.5	36,258,406	71,811	0.0020	0.9980	98.49
7.5	36,062,679	40,528	0.0011	0.9989	98.29
8.5	34,604,536	54,238	0.0016	0.9984	98.18
9.5	33,803,237	152,035	0.0045	0.9955	98.02
10.5	33,052,795	192,289	0.0058	0.9942	97.58
11.5	34,324,934	135,189	0.0039	0.9961	97.01
12.5	33,643,011	218,888	0.0065	0.9935	96.63
13.5	32,325,587	95,626	0.0030	0.9970	96.00
14.5	28,652,929	398,289	0.0139	0.9861	95.71
15.5	27,354,951	368,866	0.0135	0.9865	94.38
16.5	26,109,451	188,728	0.0072	0.9928	93.11
17.5	25,246,900	53,322	0.0021	0.9979	92.44
18.5	23,520,653	483,034	0.0205	0.9795	92.25
19.5	21,957,728	53,652	0.0024	0.9976	90.36
20.5	20,991,606	225,521	0.0107	0.9893	90.14
21.5	19,614,186	87,015	0.0044	0.9956	89.18
22.5	8,903,539	46,172	0.0052	0.9948	88.79
23.5	8,957,946	15,379	0.0017	0.9983	88.33
24.5	8,049,063	24,298	0.0030	0.9970	88.18
25.5	7,936,970	73,847	0.0093	0.9907	87.92
26.5	7,322,254	39,083	0.0053	0.9947	87.10
27.5	6,939,280	45,429	0.0065	0.9935	86.64
28.5	6,785,701	95,842	0.0141	0.9859	86.08
29.5	6,455,566	34,988	0.0054	0.9946	84.87
30.5	6,247,806	61,107	0.0098	0.9902	84.41
31.5	6,005,667	51,660	0.0086	0.9914	83.58
32.5	5,593,767	33,665	0.0060	0.9940	82.86
33.5	4,727,097	13,415	0.0028	0.9972	82.36
34.5	4,477,216	24,435	0.0055	0.9945	82.13
35.5	4,343,633	66,007	0.0152	0.9848	81.68
36.5	4,282,283	46,121	0.0108	0.9892	80.44
37.5	4,733,689	33,471	0.0071	0.9929	79.57
38.5	4,627,070	25,666	0.0055	0.9945	79.01

DUQUESNE LIGHT COMPANY

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

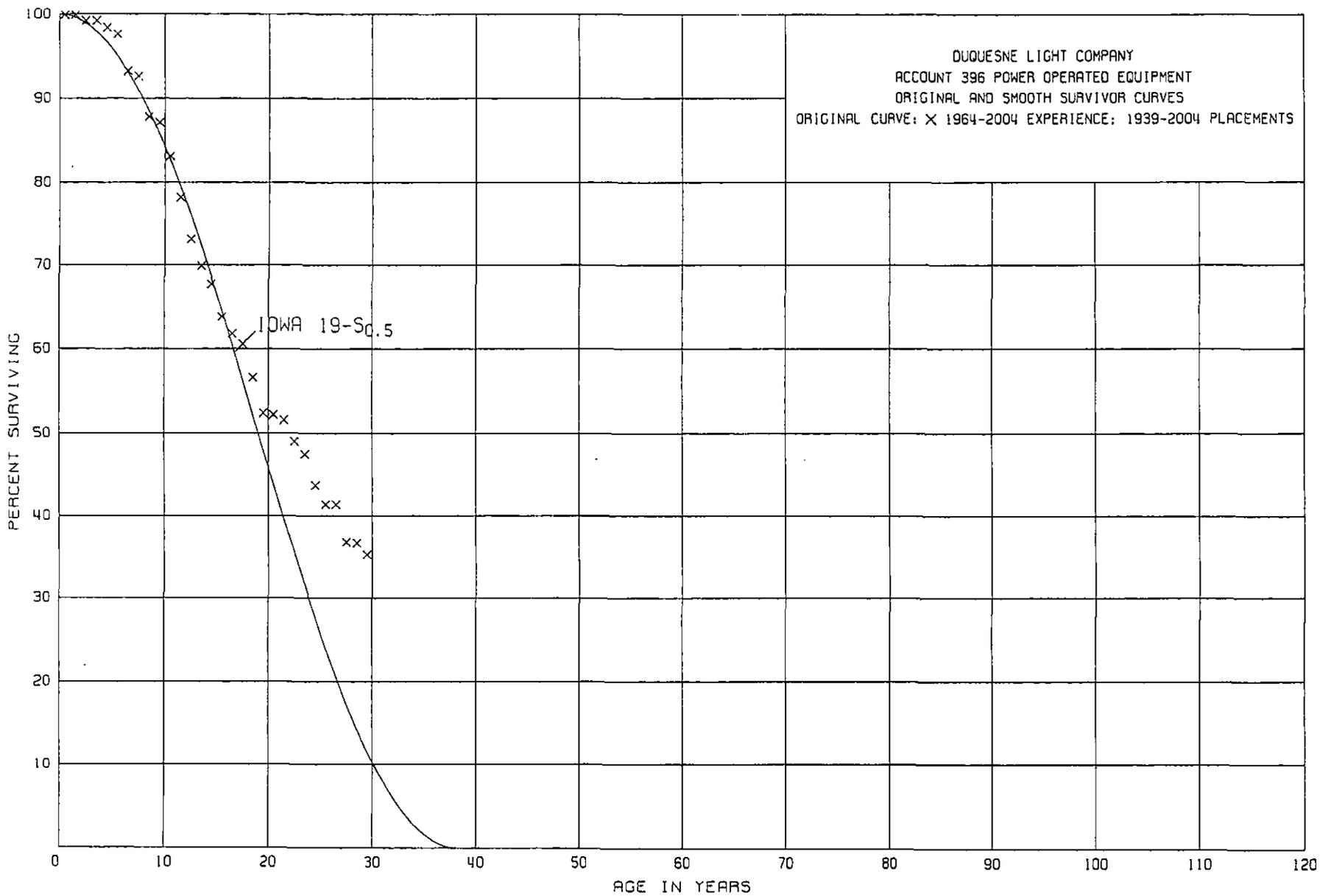
PLACEMENT BAND 1891-2004			EXPERIENCE BAND 1964-2004		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	4,539,632	22,018	0.0049	0.9951	78.58
40.5	3,808,530	6,952	0.0018	0.9982	78.19
41.5	2,909,678	7,162	0.0025	0.9975	78.05
42.5	2,862,952	4,722	0.0016	0.9984	77.85
43.5	2,831,744	24,903	0.0088	0.9912	77.73
44.5	2,772,770	6,826	0.0025	0.9975	77.05
45.5	2,695,846	25,808	0.0096	0.9904	76.86
46.5	2,351,421	332,929	0.1416	0.8584	76.12
47.5	1,978,675	22,138	0.0112	0.9888	65.34
48.5	1,928,447	27,299	0.0142	0.9858	64.61
49.5	1,879,607	25,600	0.0136	0.9864	63.69
50.5	1,844,581	985	0.0005	0.9995	62.82
51.5	1,831,956	13,921	0.0076	0.9924	62.79
52.5	1,806,162	8,687	0.0048	0.9952	62.31
53.5	1,782,342	4,058	0.0023	0.9977	62.01
54.5	1,767,228	4,812	0.0027	0.9973	61.87
55.5	1,747,163	46	0.0000	1.0000	61.70
56.5	1,683,122	603	0.0004	0.9996	61.70
57.5	1,681,438	10,243	0.0061	0.9939	61.68
58.5	1,667,540	2,380	0.0014	0.9986	61.30
59.5	1,601,050	5,709	0.0036	0.9964	61.21
60.5	1,608,684	11,487	0.0071	0.9929	60.99
61.5	1,583,743	3,408	0.0022	0.9978	60.56
62.5	1,570,516	19,753	0.0126	0.9874	60.43
63.5	1,531,875	2,355	0.0015	0.9985	59.67
64.5	1,525,101	493	0.0003	0.9997	59.58
65.5	1,511,071	22,717	0.0150	0.9850	59.56
66.5	1,488,140		0.0000	1.0000	58.67
67.5	1,488,140		0.0000	1.0000	58.67
68.5	1,488,140		0.0000	1.0000	58.67
69.5	1,487,718		0.0000	1.0000	58.67
70.5	1,487,718		0.0000	1.0000	58.67
71.5	1,487,718	3,148	0.0021	0.9979	58.67
72.5	1,499,826	5,135	0.0034	0.9966	58.55
73.5	1,477,727		0.0000	1.0000	58.35
74.5	1,433,715	1,000	0.0007	0.9993	58.35
75.5	1,270,381	575,610	0.4531	0.5469	58.31
76.5	676,345	1,078	0.0016	0.9984	31.89
77.5	110,212		0.0000	1.0000	31.84
78.5	49,881	15,507	0.3109	0.6891	31.84

DUQUESNE LIGHT COMPANY
ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1891-2004			EXPERIENCE BAND 1964-2004		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	12,729		0.0000	1.0000	21.94
80.5	12,729		0.0000	1.0000	21.94
81.5	12,729		0.0000	1.0000	21.94
82.5	12,729		0.0000	1.0000	21.94
83.5	12,729		0.0000	1.0000	21.94
84.5	12,729		0.0000	1.0000	21.94
85.5	12,729		0.0000	1.0000	21.94
86.5	12,729		0.0000	1.0000	21.94
87.5	12,729		0.0000	1.0000	21.94
88.5	12,729		0.0000	1.0000	21.94
89.5	12,729		0.0000	1.0000	21.94
90.5	12,729		0.0000	1.0000	21.94
91.5	12,729		0.0000	1.0000	21.94
92.5	12,729		0.0000	1.0000	21.94
93.5	12,729		0.0000	1.0000	21.94
94.5	12,729		0.0000	1.0000	21.94
95.5	12,729		0.0000	1.0000	21.94
96.5	12,729		0.0000	1.0000	21.94
97.5	12,729		0.0000	1.0000	21.94
98.5	12,729		0.0000	1.0000	21.94
99.5	3,848		0.0000	1.0000	21.94
100.5					21.94

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DUQUESNE LIGHT COMPANY

ACCOUNT 396 POWER OPERATED EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1939-2004

EXPERIENCE BAND 1964-2004

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	2,308,052		0.0000	1.0000	100.00
0.5	2,261,252	673	0.0003	0.9997	100.00
1.5	2,260,578	18,299	0.0081	0.9919	99.97
2.5	2,242,279		0.0000	1.0000	99.16
3.5	2,247,422	18,478	0.0082	0.9918	99.16
4.5	2,234,187	16,366	0.0073	0.9927	98.35
5.5	2,294,153	101,629	0.0443	0.9557	97.63
6.5	2,203,999	14,682	0.0067	0.9933	93.30
7.5	2,237,151	117,643	0.0526	0.9474	92.67
8.5	2,155,970	18,135	0.0084	0.9916	87.80
9.5	2,173,122	99,024	0.0456	0.9544	87.06
10.5	1,788,109	106,054	0.0593	0.9407	83.09
11.5	1,696,722	109,270	0.0644	0.9356	78.16
12.5	1,605,141	71,150	0.0443	0.9557	73.13
13.5	1,533,990	49,021	0.0320	0.9680	69.89
14.5	1,488,219	85,626	0.0575	0.9425	67.65
15.5	1,402,593	43,918	0.0313	0.9687	63.76
16.5	1,325,403	25,339	0.0191	0.9809	61.76
17.5	1,300,064	84,688	0.0651	0.9349	60.58
18.5	1,201,456	89,080	0.0741	0.9259	56.64
19.5	1,112,376	5,088	0.0046	0.9954	52.44
20.5	1,107,287	12,515	0.0113	0.9887	52.20
21.5	1,016,591	50,639	0.0498	0.9502	51.61
22.5	969,584	30,338	0.0313	0.9687	49.04
23.5	832,496	67,496	0.0811	0.9189	47.51
24.5	694,271	35,392	0.0510	0.9490	43.66
25.5	658,879		0.0000	1.0000	41.43
26.5	646,914	74,579	0.1153	0.8847	41.43
27.5	557,661	870	0.0016	0.9984	36.65
28.5	556,792	21,429	0.0385	0.9615	36.59
29.5	483,580		0.0000	1.0000	35.18
30.5	437,393	29,000	0.0663	0.9337	35.18
31.5	264,563		0.0000	1.0000	32.85
32.5	244,135		0.0000	1.0000	32.85
33.5	244,135		0.0000	1.0000	32.85
34.5	207,059		0.0000	1.0000	32.85
35.5	145,170		0.0000	1.0000	32.85
36.5	145,170	3,411	0.0235	0.9765	32.85
37.5	141,759		0.0000	1.0000	32.08
38.5	141,759		0.0000	1.0000	32.08

DUQUESNE LIGHT COMPANY

ACCOUNT 396 POWER OPERATED EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1939-2004			EXPERIENCE BAND 1964-2004		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	121,465		0.0000	1.0000	32.08
40.5	121,465		0.0000	1.0000	32.08
41.5	121,465	12,192	0.1004	0.8996	32.08
42.5	109,273		0.0000	1.0000	28.86
43.5	109,273	4,314	0.0395	0.9605	28.86
44.5	104,959		0.0000	1.0000	27.72
45.5	104,959		0.0000	1.0000	27.72
46.5	43,910		0.0000	1.0000	27.72
47.5	36,750		0.0000	1.0000	27.72
48.5	20,673		0.0000	1.0000	27.72
49.5					27.72

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DETAILED DEPRECIATION CALCULATIONS

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 352 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2005

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
BEAVER VALLEY SUBSTATION						
INTERIM SURVIVOR CURVE.. IOWA 60-R2.5						
PROBABLE RETIREMENT YEAR.. 3-2017						
1958	8,664.84	6,991	6,023	2,642	9.95	266
1976	627,664.56	452,358	389,747	237,918	10.78	22,070
1977	3,391.44	2,421	2,086	1,305	10.80	121
1980	846,268.52	584,687	503,761	342,508	10.87	31,509
1981	23,966.12	16,357	14,093	9,873	10.89	907
1984	919.13	611	526	393	10.86	36
1992	183,176.20	100,893	86,929	96,247	11.01	8,742
1993	18,245.19	9,694	8,352	9,893	11.03	897
1994	53,193.66	27,161	23,402	29,792	11.02	2,703
1997	2,962.57	1,289	1,111	1,852	11.03	168
1999	126,209.56	46,761	40,288	85,922	11.04	7,783
	1,894,661.79	1,249,223	1,076,318	818,345		75,202
COLLIER SUBSTATION						
INTERIM SURVIVOR CURVE.. IOWA 60-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2025						
1970	648,185.34	421,774	363,396	284,789	17.20	16,558
1975	13,393.38	8,206	7,070	6,323	17.75	356
1981	136,277.62	76,016	65,495	70,783	18.24	3,881
1987	9,782.46	4,923	4,242	5,540	18.26	303
1994	70,918.91	27,162	23,402	47,517	18.53	2,564
1996	13,664.54	4,621	3,981	9,684	18.59	521
2005	151,135.64	4,035	3,477	147,659	18.23	8,100
	1,043,357.89	546,737	471,063	572,295		32,283
CRESCENT SUBSTATION						
INTERIM SURVIVOR CURVE.. IOWA 60-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2030						
1975	741,117.08	417,842	360,009	381,108	21.48	17,742
1979	15,951.88	8,391	7,230	8,722	22.06	395
1981	73,835.77	37,294	32,132	41,704	22.32	1,868
1986	32,983.89	15,502	13,356	19,628	21.99	893

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 352 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2005

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CRESCENT SUBSTATION						
INTERIM SURVIVOR CURVE.. IOWA 60-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2030						
1991	20,828.44	8,154	7,025	13,803	22.54	612
1994	71,295.53	23,941	20,628	50,668	22.75	2,227
1998	124,838.24	30,810	26,546	98,292	22.89	4,294
2000	19,852.32	3,833	3,302	16,550	22.99	720
	1,100,703.15	545,767	470,228	630,475		28,751
BRUNOT ISLAND SUBSTATION						
INTERIM SURVIVOR CURVE.. IOWA 60-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2012						
1979	723,018.03	578,198	498,170	224,848	6.38	35,243
1996	81,414.46	48,499	41,786	39,628	6.45	6,144
	804,432.49	626,697	539,956	264,476		41,387
OTHER SMALL STRUCTURES						
SURVIVOR CURVE.. IOWA 45-R3						
1927	14,479.00	14,479	14,479			
1928	4,205.40	4,205	4,205			
1930	6,436.70	6,412	5,508	929	0.17	929
1940	98.72	93	80	19	2.57	7
1942	1,468.74	1,368	1,175	294	3.09	95
1945	11,624.70	10,627	9,130	2,495	3.86	646
1950	5,615.08	4,965	4,265	1,350	5.21	259
1953	8,212.61	7,096	6,096	2,117	6.12	346
1955	22,885.50	19,423	16,686	6,200	6.81	910
1957	255.22	212	182	73	7.56	10
1967	7,205.83	5,193	4,461	2,745	12.57	218
1968	4,920.31	3,478	2,988	1,932	13.19	146
1969	207,701.85	143,917	123,637	84,065	13.82	6,083
1970	320,332.42	217,410	186,775	133,557	14.46	9,236
1972	27,318.37	17,721	15,224	12,094	15.81	765
1973	16,639.27	10,534	9,050	7,589	16.51	460
1975	40,204.26	24,175	20,768	19,436	17.94	1,083

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 352 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2005

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
OTHER SMALL STRUCTURES						
SURVIVOR CURVE.. IOWA 45-R3						
1976	163,808.89	95,812	82,311	81,498	18.68	4,363
1977	2,482.86	1,410	1,211	1,272	19.44	65
1979	121,303.60	64,752	55,628	65,676	20.98	3,130
1980	89,558.20	46,230	39,716	49,842	21.77	2,289
1981	49,289.52	24,566	21,104	28,186	22.57	1,249
1983	3,027.08	1,546	1,328	1,699	21.55	79
1984	92,693.96	45,643	39,211	53,483	22.17	2,412
1985	682.98	322	277	406	22.98	18
1986	8,965.88	4,056	3,484	5,482	23.60	232
1987	1,502.11	648	557	945	24.42	39
1989	3,778.93	1,472	1,265	2,514	25.87	97
1990	32,331.68	11,879	10,205	22,127	26.69	829
1991	31,077.56	10,771	9,253	21,825	27.34	798
1992	549,405.49	178,007	152,924	396,481	28.17	14,075
1993	5,367.29	1,617	1,389	3,978	28.99	137
1995	78,005.23	19,985	17,169	60,836	30.48	1,996
1996	32,372.43	7,536	6,474	25,898	31.31	827
1997	92,841.41	19,413	16,677	76,164	32.15	2,369
1998	51,053.72	9,496	8,158	42,896	32.82	1,307
2001	19,846.86	2,251	1,934	17,913	35.18	509
2002	17,119.33	1,517	1,303	15,816	36.02	439
2003	96,477.02	6,155	5,288	91,189	36.71	2,484
2005	406,362.88	5,323	4,573	401,790	37.67	10,666
	2,648,958.89	1,051,715	906,148	1,742,811		71,602
	7,492,114.21	4,020,139	3,463,713	4,028,402		249,225
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					16.2	3.33

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, 2005

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						
1918	422.34	422	422			
1920	91,366.33	91,366	91,366			
1921	13,335.00	13,335	13,335			
1922	39,003.26	38,808	33,102	5,901	0.21	5,901
1924	470.79	461	393	78	0.90	78
1925	10,577.90	10,263	8,754	1,824	1.25	1,459
1926	35,040.73	33,713	28,756	6,285	1.59	3,953
1927	264,132.38	251,929	214,885	49,247	1.94	25,385
1928	38,388.28	36,304	30,966	7,422	2.28	3,255
1929	31,710.89	29,732	25,360	6,351	2.62	2,424
1930	33,569.97	31,213	26,623	6,947	2.95	2,355
1932	486.94	445	380	107	3.62	30
1933	2,535.79	2,297	1,959	577	3.96	146
1934	1,472.96	1,323	1,128	345	4.29	80
1935	2,291.25	2,039	1,739	552	4.63	119
1936	1,825.67	1,610	1,373	453	4.96	91
1937	2,612.51	2,283	1,947	666	5.30	126
1938	185,115.64	160,255	136,691	48,425	5.64	8,586
1939	2,604.91	2,235	1,906	699	5.97	117
1940	1,480.78	1,258	1,073	408	6.31	65
1941	3,150.34	2,652	2,262	888	6.65	134
1942	11,841.86	9,871	8,420	3,422	6.99	490
1943	83,422.03	68,840	58,718	24,704	7.34	3,366
1944	14,746.75	12,050	10,278	4,469	7.68	582
1945	405,478.28	327,951	279,729	125,749	8.03	15,660
1946	1,563.33	1,251	1,067	496	8.38	59
1947	994.80	788	672	323	8.74	37
1948	74,201.79	58,145	49,595	24,607	9.09	2,707
1949	40,664.22	31,515	26,881	13,783	9.45	1,459
1950	279,971.16	214,570	183,020	96,951	9.81	9,883
1951	289,769.27	219,529	187,250	102,519	10.18	10,071
1952	62,072.46	46,480	39,646	22,426	10.55	2,126
1953	398,994.89	295,256	251,842	147,153	10.92	13,476
1954	173,611.74	126,910	108,249	65,363	11.30	5,784
1955	860,224.58	620,996	529,685	330,540	11.68	28,300
1956	1,315,041.05	937,493	799,644	515,397	12.06	42,736
1957	345,938.68	243,402	207,612	138,327	12.45	11,111
1958	90,326.93	62,714	53,493	36,834	12.84	2,869

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, 2005

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						
1959	197,626.39	135,335	115,435	82,191	13.24	6,208
1960	394,856.73	266,607	227,405	167,452	13.64	12,277
1961	416,515.01	277,191	236,433	180,082	14.05	12,817
1962	56,388.96	36,974	31,537	24,852	14.46	1,719
1963	137,898.09	89,041	75,948	61,950	14.88	4,163
1964	36,586.64	23,258	19,838	16,749	15.30	1,095
1965	25,983.21	16,252	13,862	12,121	15.73	771
1966	359,114.70	220,856	188,381	170,734	16.17	10,559
1967	3,570,332.31	2,158,266	1,840,915	1,729,417	16.61	104,119
1968	283,651.76	168,432	143,666	139,986	17.06	8,206
1969	3,202,473.91	1,866,722	1,592,240	1,610,234	17.52	91,908
1970	9,391,388.64	5,370,935	4,581,194	4,810,195	17.98	267,530
1971	659,510.58	369,788	315,414	344,097	18.45	18,650
1972	5,984,724.99	3,287,409	2,804,030	3,180,695	18.93	168,024
1973	1,376,380.64	739,942	631,141	745,240	19.42	38,375
1974	1,839,916.67	967,796	825,492	1,014,425	19.91	50,951
1975	7,188,763.13	3,695,024	3,151,709	4,037,054	20.41	197,798
1976	7,530,871.46	3,778,238	3,222,687	4,308,184	20.93	205,838
1977	1,636,546.07	800,762	683,018	953,528	21.45	44,454
1978	956,715.68	456,066	389,006	567,710	21.98	25,828
1979	8,024,874.55	3,721,937	3,174,665	4,850,210	22.52	215,373
1980	3,622,462.78	1,632,644	1,392,581	2,229,882	23.07	96,657
1981	4,332,970.18	1,895,241	1,616,565	2,716,405	23.63	114,956
1982	8,766,856.63	3,715,394	3,169,084	5,597,773	24.20	231,313
1983	1,787,332.97	945,142	806,169	981,164	20.05	48,936
1984	5,498,603.79	2,813,636	2,399,920	3,098,684	20.52	151,008
1985	2,025,461.36	1,004,831	857,081	1,168,380	20.82	56,118
1986	3,260,857.42	1,558,038	1,328,945	1,931,912	21.31	90,658
1987	5,206,815.09	2,398,780	2,046,064	3,160,751	21.66	145,926
1988	1,187,167.26	525,678	448,382	738,785	22.02	33,551
1989	3,717,809.33	1,576,723	1,344,882	2,372,927	22.41	105,887
1990	1,165,410.07	471,525	402,192	763,218	22.81	33,460
1991	2,438,664.35	937,179	799,376	1,639,288	23.23	70,568
1992	7,433,700.61	2,709,584	2,311,168	5,122,533	23.54	217,610
1993	2,532,672.72	867,440	739,892	1,792,781	24.00	74,699
1994	1,388,193.21	445,471	379,969	1,008,224	24.34	41,423
1995	1,406,651.02	418,057	356,586	1,050,065	24.83	42,290
1996	7,155,034.09	1,957,617	1,669,770	5,485,264	25.22	217,497

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, 2005

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						
1997	9,605,727.34	2,392,787	2,040,952	7,564,775	25.63	295,153
1998	1,159,432.17	259,133	221,030	938,402	26.06	36,009
1999	2,735,111.84	540,458	460,989	2,274,123	26.39	86,174
2000	2,095,884.30	356,300	303,910	1,791,974	26.86	66,715
2001	1,188,058.90	168,467	143,696	1,044,363	27.24	38,339
2002	2,290,504.62	257,453	219,597	2,070,908	27.65	74,897
2003	1,675,089.82	137,357	117,160	1,557,930	27.99	55,660
2004	1,249,959.88	62,873	53,628	1,196,332	28.35	42,199
2005	2,931,935.78	50,429	43,014	2,888,922	28.57	101,117
	146,339,946.13	62,536,772	53,356,839	92,983,109		4,260,503

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT.. 21.8 2.91

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, 2005

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						
1915	99,535.98	96,749	71,319	28,217	1.82	15,504
1916	516,985.36	500,752	369,132	147,853	2.04	72,477
1917	31,576.45	30,468	22,460	9,116	2.28	3,998
1918	44,288.30	42,579	31,387	12,901	2.51	5,140
1919	31,113.97	29,792	21,961	9,153	2.76	3,316
1920	542,386.70	517,274	381,311	161,076	3.01	53,514
1924	40,228.25	37,726	27,810	12,418	4.04	3,074
1925	61,074.69	57,032	42,041	19,034	4.30	4,427
1926	119,033.06	110,665	81,577	37,456	4.57	8,196
1927	257,106.02	237,926	175,388	81,718	4.85	16,849
1928	5,344.97	4,924	3,630	1,715	5.12	335
1930	94,343.47	86,088	63,460	30,883	5.69	5,428
1931	2,443.61	2,218	1,635	809	5.99	135
1933	1,580.96	1,420	1,047	534	6.61	81
1934	1,788.15	1,597	1,177	611	6.94	88
1936	21,413.31	18,893	13,927	7,486	7.65	979
1941	10,191.10	8,662	6,385	3,806	9.75	390
1942	176,846.59	148,993	109,831	67,016	10.24	6,545
1943	194.50	162	119	76	10.75	7
1944	9,854.43	8,142	6,002	3,852	11.30	341
1945	20,085.36	16,420	12,104	7,981	11.86	673
1948	3,260.30	2,574	1,897	1,363	13.69	100
1949	18,769.93	14,629	10,784	7,986	14.34	557
1950	56,383.99	43,371	31,971	24,413	15.00	1,628
1951	330,818.04	251,058	185,069	145,749	15.67	9,301
1952	67,825.78	50,754	37,414	30,412	16.36	1,859
1953	384,605.15	283,723	209,148	175,457	17.05	10,291
1954	1,557,215.51	1,131,784	834,301	722,915	17.76	40,705
1956	3,394,544.44	2,391,796	1,763,126	1,631,418	19.20	84,970
1957	672,764.82	466,361	343,781	328,984	19.94	16,499
1959	342,578.29	229,459	169,147	173,431	21.46	8,082
1960	111,489.89	73,360	54,078	57,412	22.23	2,583
1961	42,463.76	27,423	20,215	22,249	23.02	967
1962	129,643.90	82,155	60,561	69,083	23.81	2,901
1963	135,003.17	83,864	61,821	73,182	24.62	2,972
1964	684,611.81	416,655	307,140	377,472	25.44	14,838
1965	2,175,533.19	1,296,183	955,488	1,220,045	26.27	46,443
1966	872,961.56	508,762	375,037	497,925	27.12	18,360

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, 2005

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						
1967	386,557.36	220,222	162,338	224,219	27.97	8,016
1968	465,321.13	258,951	190,887	274,434	28.83	9,519
1969	2,816,126.23	1,529,438	1,127,434	1,688,692	29.70	56,858
1970	2,039,319.63	1,079,820	795,995	1,243,325	30.58	40,658
1971	824,373.12	425,212	313,447	510,926	31.47	16,235
1972	9,491,061.59	4,764,513	3,512,187	5,978,875	32.37	184,704
1973	1,627,015.86	793,984	585,290	1,041,726	33.28	31,302
1974	3,363,963.95	1,593,846	1,174,912	2,189,052	34.20	64,007
1975	94,422.09	43,406	31,997	62,425	35.12	1,777
1976	10,497.75	4,676	3,447	7,051	36.05	196
1979	12,349,646.62	4,962,088	3,657,830	8,691,817	38.88	223,555
1980	2,973,217.87	1,151,230	848,635	2,124,583	39.83	53,341
1981	5,893,023.80	2,195,151	1,618,167	4,274,857	40.79	104,802
1984	3,219.84	1,121	826	2,394	40.23	60
1986	737,547.29	232,991	171,751	565,796	42.23	13,398
1987	10,140.94	3,039	2,240	7,901	43.23	183
1990	42,774.78	10,741	7,918	34,857	46.23	754
1991	509,828.13	120,523	88,844	420,984	46.85	8,986
1992	891,161.61	196,145	144,590	746,572	47.85	15,602
1994	15,461.62	2,899	2,137	13,325	49.85	267
1995	531,469.68	90,988	67,072	464,398	50.85	9,133
1997	99,101.25	13,735	10,125	88,976	52.85	1,684
1998	326,610.17	39,944	29,445	297,165	53.85	5,518
1999	401,035.92	42,510	31,336	369,700	54.85	6,740
2000	1,097,230.69	98,422	72,553	1,024,678	55.85	18,347
2002	6,027.00	344	254	5,773	57.85	100
2003	536,459.04	21,995	16,213	520,246	58.48	8,896
2005	3,569,724.36	29,272	21,578	3,548,146	60.48	58,666
	64,180,228.08	29,239,599	21,554,129	42,626,100		1,407,857

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT.. 30.3 2.19

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 355 POLES AND FIXTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2005

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-R4						
1927	329.63	330	330			
1930	28,394.27	28,241	26,844	1,550	0.27	1,550
1931	8,627.90	8,555	8,132	496	0.42	496
1941	1,845.84	1,748	1,662	184	2.64	70
1943	24,419.49	22,876	21,745	2,674	3.16	846
1945	5,849.92	5,417	5,149	701	3.70	189
1950	65,255.39	58,495	55,602	9,653	5.18	1,864
1953	74,136.74	64,870	61,662	12,475	6.25	1,996
1954	2,240.19	1,942	1,846	394	6.65	59
1958	3,403.69	2,820	2,681	723	8.58	84
1961	839.54	666	633	207	10.36	20
1965	91,380.77	67,549	64,208	27,173	13.04	2,084
1966	24,288.02	17,614	16,743	7,545	13.74	549
1968	57,084.08	39,731	37,766	19,318	15.20	1,271
1969	226,805.00	154,454	146,816	79,989	15.95	5,015
1970	50,471.31	33,604	31,942	18,529	16.71	1,109
1971	3,706.30	2,410	2,291	1,415	17.49	81
1972	22,510.91	14,276	13,570	8,941	18.29	489
1973	75,826.25	46,861	44,544	31,282	19.10	1,638
1974	562,242.72	338,245	321,518	240,725	19.92	12,085
1975	29,538.77	17,274	16,420	13,119	20.76	632
1976	11,823.49	6,713	6,381	5,442	21.61	252
1977	13,940.21	7,673	7,294	6,646	22.48	296
1978	4,583.18	2,442	2,321	2,262	23.36	97
1979	42,589.44	21,934	20,849	21,740	24.25	896
1980	439,821.39	218,591	207,781	232,040	25.15	9,226
1982	10,564.59	4,864	4,623	5,942	26.98	220
1985	33,597.53	14,326	13,618	19,980	27.58	724
1986	853,329.40	347,817	330,616	522,713	28.34	18,444
1987	147,735.58	57,129	54,304	93,432	29.34	3,184
1988	1,657.21	609	579	1,078	30.12	36
1989	28,108.88	9,740	9,258	18,851	31.12	606
1992	1,330,919.14	379,179	360,427	970,492	33.89	28,637
1993	1,555,760.94	410,410	390,114	1,165,647	34.89	33,409
1995	58,168.85	12,948	12,308	45,861	36.67	1,251
1996	3,645.82	734	698	2,948	37.67	78
1997	13,560.21	2,444	2,323	11,237	38.67	291
1999	281,663.86	38,813	36,893	244,771	40.67	6,018

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 355 POLES AND FIXTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2005

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-R4						
2000	258,852.47	30,182	28,689	230,163	41.67	5,523
2002	219.00	16	15	204	43.67	5
2003	911,867.15	48,603	46,200	865,667	44.45	19,475
2004	167,132.04	5,348	5,083	162,049	45.45	3,565
2005	1,692,057.49	18,105	17,210	1,674,847	46.45	36,057
	9,220,794.60	2,566,598	2,439,688	6,781,105		200,417
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					33.8	2.17

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 356 OVERHEAD CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2005

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 55-R3						
1916	99,444.81	97,943	99,445			
1920	11,430.81	11,063	11,367	64	1.77	36
1922	716.42	687	706	10	2.27	4
1924	7,648.17	7,262	7,461	187	2.78	67
1925	25,642.05	24,229	24,895	747	3.03	247
1926	344.63	324	333	12	3.29	4
1927	47,629.92	44,558	45,782	1,848	3.55	521
1928	2,318.71	2,158	2,217	102	3.80	27
1929	11,239.38	10,410	10,696	543	4.06	134
1930	22,343.23	20,589	21,155	1,188	4.32	275
1931	6,395.40	5,864	6,025	370	4.57	81
1936	620.00	553	568	52	5.90	9
1941	8,039.57	6,962	7,153	887	7.37	120
1942	8,053.77	6,926	7,116	938	7.70	122
1943	29,499.51	25,187	25,879	3,621	8.04	450
1944	440.41	373	383	57	8.40	7
1945	13,398.30	11,261	11,570	1,828	8.77	208
1948	8,988.08	7,357	7,559	1,429	9.98	143
1950	136,832.19	109,808	112,824	24,008	10.86	2,211
1951	62,575.01	49,685	51,050	11,525	11.33	1,017
1952	34,493.98	27,081	27,825	6,669	11.82	564
1953	358,837.09	278,386	286,033	72,804	12.33	5,905
1954	780,669.56	598,305	614,740	165,930	12.85	12,913
1955	8,340.82	6,310	6,483	1,858	13.39	139
1956	1,093,179.39	816,058	838,474	254,705	13.94	18,272
1957	271,865.73	200,148	205,646	66,220	14.51	4,564
1958	6,265.76	4,546	4,671	1,595	15.10	106
1959	198,739.61	141,980	145,880	52,860	15.71	3,365
1960	335,715.06	236,108	242,594	93,121	16.32	5,706
1961	46,640.56	32,257	33,143	13,498	16.96	796
1962	161,631.24	109,877	112,895	48,736	17.61	2,768
1963	50,200.27	33,524	34,445	15,755	18.27	862
1964	268,459.96	176,002	180,837	87,623	18.94	4,626
1965	1,957,688.45	1,258,989	1,293,572	664,116	19.63	33,832
1966	493,890.51	311,349	319,901	173,990	20.33	8,558
1967	348,553.40	215,232	221,144	127,409	21.04	6,056
1968	848,647.95	512,753	526,838	321,810	21.77	14,782
1969	2,554,484.20	1,509,445	1,550,908	1,003,576	22.50	44,603

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 356 OVERHEAD CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2005

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 55-R3						
1970	1,445,311.33	834,378	857,298	588,013	23.25	25,291
1971	207,396.53	116,868	120,078	87,319	24.01	3,637
1972	4,293,870.75	2,359,911	2,424,735	1,869,136	24.77	75,460
1973	1,267,855.28	678,937	697,587	570,268	25.55	22,320
1974	2,484,020.98	1,294,423	1,329,980	1,154,041	26.34	43,813
1975	75,773.69	38,379	39,433	36,341	27.14	1,339
1976	1,300,420.67	639,807	657,382	643,039	27.94	23,015
1977	83,119.53	39,656	40,745	42,375	28.76	1,473
1978	991.11	458	471	520	29.59	18
1979	2,721,174.91	1,216,093	1,249,498	1,471,677	30.42	48,379
1980	1,935,093.56	835,186	858,128	1,076,966	31.26	34,452
1981	3,277,201.43	1,363,316	1,400,765	1,876,436	32.12	58,420
1982	63,617.10	25,479	26,179	37,438	32.97	1,136
1983	37,931.36	16,303	16,751	21,180	29.85	710
1984	31,243.80	12,897	13,251	17,993	30.58	588
1985	2,681,111.04	1,060,916	1,090,058	1,591,053	31.31	50,816
1986	1,020,956.14	386,228	396,837	624,119	32.05	19,473
1987	182,913.65	65,995	67,808	115,106	32.78	3,511
1988	22,488.48	7,675	7,886	14,602	33.78	432
1989	19,968.54	6,458	6,635	13,334	34.52	386
1990	88,547.94	27,043	27,786	60,762	35.26	1,723
1991	3,654.70	1,049	1,078	2,577	36.01	72
1992	2,809,769.09	754,985	775,723	2,034,046	36.75	55,348
1993	1,179,381.69	294,845	302,944	876,438	37.50	23,372
1994	2,492.35	576	592	1,900	38.25	50
1995	36,049.62	7,610	7,819	28,231	39.25	719
1996	7,646.15	1,467	1,507	6,139	40.00	153
1997	37,891.63	6,540	6,720	31,172	40.76	765
1999	6,066.84	809	831	5,236	42.28	124
2000	5,990.16	679	698	5,292	43.04	123
2002	11,516.00	838	861	10,655	44.58	239
2003	852,722.55	44,597	45,822	806,901	45.34	17,797
2004	946,022.44	29,989	30,813	915,209	45.89	19,944
2005	2,963,296.65	32,004	32,883	2,930,414	46.01	63,691
	42,425,411.60	19,113,943	19,637,795	22,787,619		772,889

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT.. 29.5 1.82

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 357 UNDERGROUND CONDUIT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2005

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 60-S3						
1956	91,709.41	66,278	54,000	37,709	16.64	2,266
1958	3,605,378.72	2,538,908	2,068,586	1,536,793	17.75	86,580
1960	263,024.66	180,040	146,688	116,337	18.93	6,146
1961	10,434.81	7,035	5,732	4,703	19.55	241
1967	392,985.01	238,031	193,937	199,048	23.66	8,413
1972	163,306.41	88,153	71,823	91,483	27.61	3,313
1975	5,774.91	2,870	2,338	3,437	30.18	114
1979	28,572,649.70	12,471,962	10,161,586	18,411,064	33.81	544,545
1980	659,680.65	277,594	226,171	433,510	34.75	12,475
1983	33,272.53	13,326	10,857	22,416	33.68	666
1985	432,054.70	157,657	128,452	303,603	35.68	8,509
1986	328,766.16	114,115	92,976	235,790	36.68	6,428
1990	1,493,297.60	414,390	337,626	1,155,672	40.36	28,634
1996	13,656.62	2,323	1,893	11,764	46.36	254
2003	528,003.76	23,655	19,273	508,731	53.36	9,534
2005	663,726.32	5,974	4,867	658,859	55.36	11,901
	37,257,721.97	16,602,311	13,526,805	23,730,919		730,019
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					32.5	1.96

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE
ACCOUNT 358 UNDERGROUND CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2005

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 60-R3						
1951	1,472.20	1,106	1,346	126	14.93	8
1958	1,261,379.79	858,117	1,044,317	217,063	19.18	11,317
1959	1,790.10	1,198	1,458	332	19.84	17
1967	314,943.67	180,935	220,196	94,748	25.53	3,711
1968	16,696.81	9,380	11,415	5,282	26.29	201
1972	168,645.39	85,959	104,611	64,034	29.42	2,177
1975	135,372.41	63,490	77,266	58,106	31.86	1,824
1979	15,416,221.69	6,363,816	7,744,681	7,671,541	35.23	217,756
1980	850,552.70	338,945	412,492	438,061	36.09	12,138
1982	59,636.07	22,024	26,803	32,833	37.84	868
1983	536,825.19	213,817	260,212	276,613	33.99	8,138
1985	175,421.07	64,011	77,901	97,520	35.68	2,733
1986	153,523.31	53,595	65,224	88,299	36.36	2,428
1990	550,974.78	155,430	189,156	361,819	39.45	9,172
1992	249,248.86	61,589	74,953	174,296	41.14	4,237
1996	3,769.61	666	811	2,959	44.26	67
2000	167.63	17	21	147	47.41	3
2005	168,221.02	1,665	2,026	166,195	50.26	3,307
	20,064,862.30	8,475,760	10,314,889	9,749,974		280,102

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT.. 34.8 1.40

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 359 ROADS AND TRAILS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2005

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 55-R4						
1970	4,353.73	2,675	1,384	2,970	21.21	140
	4,353.73	2,675	1,384	2,970		140
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					21.2	3.22

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 361 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2005

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
AMBRIDGE SUBSTATION						
INTERIM SURVIVOR CURVE.. IOWA 60-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2031						
1920	26,663.76	23,829	22,101	4,563	6.38	715
1923	21,616.28	19,070	17,687	3,929	7.07	556
1929	129.13	111	103	26	8.51	3
1930	6,075.82	5,189	4,813	1,263	8.76	144
1932	871.63	737	684	188	9.27	20
1942	194.40	155	144	50	12.22	4
1945	2,771.48	2,156	2,000	771	13.23	58
1948	2,731.32	2,073	1,923	808	14.28	57
1952	3,176.75	2,327	2,158	1,019	15.71	65
1956	995.01	701	650	345	17.13	20
1963	6,210.58	4,056	3,762	2,449	19.38	126
1964	18,033.52	11,644	10,800	7,234	19.66	368
1965	1,120.27	715	663	457	19.94	23
1969	7,383.32	4,479	4,154	3,229	20.95	154
1981	7,729.19	3,835	3,557	4,172	23.09	181
1986	202,623.93	93,248	86,485	116,139	22.87	5,078
1991	339,439.66	130,447	120,987	218,453	23.23	9,404
1995	65,460.86	20,142	18,681	46,780	23.63	1,980
1996	99,918.70	28,667	26,588	73,331	23.61	3,106
1999	6,455.95	1,385	1,284	5,172	23.80	217
2004	21,259.58	1,273	1,181	20,079	23.56	852
	840,861.14	356,239	330,405	510,457		23,131

DRAVOSBURG SUBSTATION
INTERIM SURVIVOR CURVE.. IOWA 60-R2.5
PROBABLE RETIREMENT YEAR.. 6-2023

1922	57,206.67	50,828	47,142	10,065	6.69	1,504
1927	394.38	344	319	75	7.66	10
1928	33,930.56	29,486	27,348	6,583	7.85	839
1929	3,137.09	2,716	2,519	618	8.04	77
1931	260.46	224	208	52	8.43	6
1941	78.27	64	59	19	10.51	2
1945	1,254.84	1,010	937	318	11.41	28
1948	127.30	101	94	33	12.08	3

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 361 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2005

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
DRAVOSBURG SUBSTATION						
INTERIM SURVIVOR CURVE.. IOWA 60-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2023						
1949	385.84	304	282	104	12.31	8
1953	853.71	655	607	247	13.16	19
1955	2,123.34	1,608	1,491	632	13.56	47
1956	59,146.45	44,490	41,264	17,882	13.75	1,301
1957	72,215.05	53,952	50,039	22,176	13.93	1,592
1962	989.74	713	661	329	14.75	22
1964	21,353.04	15,139	14,041	7,312	15.03	486
1966	13,324.36	9,291	8,617	4,707	15.28	308
1967	91,851.33	63,506	58,901	32,950	15.39	2,141
1970	20,297.02	13,644	12,655	7,642	15.71	486
1973	651.38	424	393	258	15.98	16
1974	147.54	95	88	60	16.06	4
1975	3,381.04	2,151	1,995	1,386	16.14	86
1976	3,414.43	2,145	1,989	1,425	16.21	88
1977	4,868.30	3,018	2,799	2,069	16.28	127
1978	47,683.89	29,140	27,027	20,657	16.35	1,263
1979	90,582.00	54,548	50,592	39,990	16.41	2,437
1980	13,828.46	8,196	7,602	6,226	16.47	378
1981	127,041.02	74,052	68,682	58,359	16.53	3,530
1983	258,851.69	150,263	139,367	119,485	16.26	7,348
1988	7,768.16	3,997	3,707	4,061	16.51	246
1996	98,510.88	35,562	32,983	65,528	16.82	3,896
1998	53,947.30	16,632	15,426	38,521	16.83	2,289
1999	99,784.67	27,760	25,747	74,038	16.86	4,391
2004	80,982.49	6,657	6,174	74,808	16.75	4,466
	1,270,372.70	702,715	651,755	618,615		39,444

NORTH SUBSTATION
INTERIM SURVIVOR CURVE.. IOWA 60-R2.5
PROBABLE RETIREMENT YEAR.. 6-2012

1918	6,479.65	6,021	5,584	896	4.24	211
1920	1,139.38	1,056	979	160	4.37	37
1924	21,829.47	20,142	18,681	3,148	4.61	683
1925	130.20	120	111	19	4.67	4

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 361 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2005

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
NORTH SUBSTATION						
INTERIM SURVIVOR CURVE.. IOWA 60-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2012						
1926	6,879.41	6,334	5,875	1,004	4.72	213
1927	7,591.79	6,983	6,477	1,115	4.77	234
1928	1,550.59	1,425	1,322	229	4.82	48
1929	41.37	38	35	6	4.87	1
1936	124.43	113	105	19	5.23	4
1941	385.02	348	323	62	5.47	11
1945	91.20	82	76	15	5.65	3
1947	185.32	166	154	31	5.74	5
1948	3,776.50	3,374	3,129	648	5.78	112
1950	3,345.31	2,978	2,762	583	5.85	100
1951	363.99	323	300	64	5.89	11
1954	239.48	211	196	43	5.98	7
1956	3,964.21	3,484	3,231	733	6.04	121
1958	5,227.70	4,573	4,241	987	6.09	162
1960	1,588.13	1,382	1,282	306	6.14	50
1964	4,364.80	3,754	3,482	883	6.21	142
1965	26,341.57	22,577	20,940	5,402	6.23	867
1969	991.16	837	776	215	6.28	34
1970	26,477.66	22,276	20,661	5,817	6.29	925
1972	649,046.00	540,980	501,748	147,298	6.32	23,307
1975	10,827.98	8,885	8,241	2,587	6.35	407
1978	10,129.72	8,159	7,567	2,563	6.37	402
1982	38,978.80	30,415	28,209	10,770	6.40	1,683
1987	992.73	737	684	309	6.44	48
1989	8,142.94	5,858	5,433	2,710	6.44	421
1992	11,155.20	7,560	7,012	4,143	6.42	645
1995	1,769.50	1,096	1,017	753	6.45	117
1998	3,928.52	2,113	1,960	1,969	6.45	305
1999	113,103.99	56,756	52,640	60,464	6.45	9,374
2000	2,114.00	973	902	1,212	6.45	188
2002	92,388.44	32,502	30,145	62,243	6.45	9,650
	1,065,686.16	804,631	746,280	319,406		50,532

DUQUESNE LIGHT COMPANY
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ACCOUNT 361 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2005

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
VALLEY SUBSTATION						
INTERIM SURVIVOR CURVE.. IOWA 60-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2015						
1925	5,580.60	5,034	4,669	912	5.85	156
1926	5,585.75	5,030	4,665	921	5.94	155
1927	8,368.56	7,522	6,977	1,392	6.04	230
1928	194,910.32	174,854	162,174	32,736	6.13	5,340
1939	4,857.87	4,262	3,953	905	7.14	127
1941	390.66	341	316	75	7.32	10
1945	7,822.11	6,760	6,270	1,552	7.68	202
1948	1,280.08	1,097	1,017	263	7.93	33
1951	1,451.21	1,233	1,144	307	8.16	38
1955	13,175.67	11,050	10,249	2,927	8.42	348
1959	1,046.38	865	802	244	8.64	28
1962	4,795.76	3,917	3,633	1,163	8.78	132
1964	7,377.68	5,974	5,541	1,837	8.85	208
1968	2,731.98	2,169	2,012	720	8.98	80
1970	3,738.69	2,935	2,722	1,017	9.04	113
1973	6,413.14	4,939	4,581	1,832	9.11	201
1975	847,423.37	643,194	596,549	250,874	9.15	27,418
1976	40,937.27	30,822	28,587	12,350	9.17	1,347
1977	1,455.67	1,087	1,008	448	9.19	49
1979	11,730.51	8,597	7,974	3,757	9.22	407
1981	2,663.43	1,910	1,771	892	9.26	96
1988	15,907.68	10,385	9,632	6,276	9.31	674
1990	20,549.10	12,837	11,906	8,643	9.31	928
1995	97,828.82	51,771	48,017	49,812	9.34	5,333
1996	75,615.66	38,072	35,311	40,305	9.37	4,301
1999	12,089.25	4,951	4,592	7,497	9.37	800
2000	141,263.00	52,296	48,503	92,760	9.36	9,910
	1,536,990.22	1,093,904	1,014,575	522,417		58,664

WOODVILLE SUBSTATION

INTERIM SURVIVOR CURVE.. IOWA 60-R2.5

PROBABLE RETIREMENT YEAR.. 6-2035

1920	24,376.05	21,785	20,205	4,171	6.38	654
1924	1,614.45	1,418	1,315	299	7.31	41

DUQUESNE LIGHT COMPANY
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ACCOUNT 361 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
WOODVILLE SUBSTATION						
INTERIM SURVIVOR CURVE.. IOWA 60-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2035						
1925	1,528.60	1,336	1,239	290	7.55	38
1926	83.36	73	68	15	7.80	2
1927	50.34	44	41	9	8.05	1
1928	548.07	472	438	110	8.30	13
1930	2,188.64	1,867	1,732	457	8.82	52
1932	561.67	474	440	122	9.36	13
1933	308.08	259	240	68	9.64	7
1942	539.72	427	396	144	12.54	11
1943	1,567.28	1,229	1,140	427	12.91	33
1951	245.06	179	166	79	16.09	5
1954	1,188.09	839	778	410	17.35	24
1956	52,571.01	36,290	33,658	18,913	18.19	1,040
1957	5,882.97	4,015	3,724	2,159	18.60	116
1961	31,163.44	20,247	18,779	12,384	20.22	612
1966	4,238.80	2,576	2,389	1,850	22.06	84
1967	4,490.52	2,690	2,495	1,996	22.40	89
1968	7,240.74	4,275	3,965	3,276	22.73	144
1970	33,996.04	19,466	18,054	15,942	23.36	682
1971	30,306.93	17,084	15,845	14,462	23.65	612
1974	1,800.27	965	895	905	24.47	37
1978	3,004.77	1,492	1,384	1,621	25.41	64
1982	22,927.95	10,398	9,644	13,284	26.19	507
1983	1,364.18	645	598	766	25.12	30
1987	5,763.19	2,410	2,235	3,528	25.75	137
1988	25,956.73	10,494	9,733	16,224	25.79	629
1991	107,821.95	38,309	35,531	72,291	26.31	2,748
1995	477,943.24	135,019	125,227	352,716	26.67	13,225
1996	191,762.77	50,280	46,634	145,129	26.73	5,429
1999	31,380.47	6,100	5,658	25,722	26.94	955
2003	19,787.14	1,682	1,560	18,227	26.91	677
2005	101,833.56	1,925	1,785	100,049	26.02	3,845
	1,196,036.08	396,764	367,991	828,045		32,556

DUQUESNE LIGHT COMPANY
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ACCOUNT 361 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
FORBES SUBSTATION						
INTERIM SURVIVOR CURVE.. IOWA 60-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2014						
1959	825,225.99	694,180	643,839	181,387	7.82	23,195
1961	8,602.26	7,186	6,665	1,937	7.89	246
1965	730.45	601	557	173	8.02	22
1971	704.81	563	522	183	8.16	22
1980	17,028.40	12,713	11,791	5,237	8.30	631
1983	12,108.90	8,855	8,213	3,896	8.27	471
1987	125.58	87	81	45	8.31	5
1991	6,804.79	4,312	3,999	2,806	8.38	335
1996	85,821.08	45,580	42,275	43,546	8.39	5,190
1997	15,369.00	7,734	7,173	8,196	8.39	977
2002	28,414.09	8,354	7,748	20,666	8.40	2,460
	1,000,935.35	790,165	732,863	268,072		33,554
RANKIN SUBSTATION						
INTERIM SURVIVOR CURVE.. IOWA 60-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2041						
1986	1,490,524.33	598,744	555,323	935,201	29.04	32,204
1989	17,214.00	6,135	5,690	11,524	29.80	387
1991	12,284.82	3,990	3,701	8,584	30.14	285
	1,520,023.15	608,869	564,714	955,309		32,876
BRUNOT ISLAND SUBSTATION						
INTERIM SURVIVOR CURVE.. IOWA 60-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2012						
1965	89,653.99	76,842	71,270	18,384	6.23	2,951
1972	790,707.59	659,055	611,261	179,447	6.32	28,394
1978	1,221.01	984	913	308	6.37	48
1981	48,253.57	37,990	35,235	13,019	6.39	2,037
1982	864.40	674	625	239	6.40	37
1985	2,495.52	1,903	1,765	731	6.38	115
2001	87,706.49	36,039	33,425	54,281	6.45	8,416
2002	20,224.05	7,115	6,599	13,625	6.45	2,112
	1,041,126.62	820,602	761,093	280,034		44,110

DUQUESNE LIGHT COMPANY
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ACCOUNT 361 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
OAKLAND SUBSTATION						
INTERIM SURVIVOR CURVE.. IOWA 60-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2023						
1967	122,589.59	84,758	78,611	43,979	15.39	2,858
1968	1,102,592.83	755,276	700,504	402,089	15.51	25,925
1969	409.51	278	258	152	15.61	10
1972	3,893.50	2,563	2,377	1,517	15.90	95
1975	26,487.78	16,849	15,627	10,861	16.14	673
1977	3,773.13	2,339	2,169	1,604	16.28	99
1979	1,852.83	1,116	1,035	818	16.41	50
1980	11,795.74	6,991	6,484	5,312	16.47	323
1990	24,409.06	11,768	10,915	13,494	16.65	810
1991	57,636.20	26,830	24,885	32,751	16.65	1,967
2005	80,473.80	2,366	2,194	78,280	16.51	4,741
	1,435,913.97	911,134	845,059	590,857		37,551

RACCOON SUBSTATION
INTERIM SURVIVOR CURVE.. IOWA 60-R2.5
PROBABLE RETIREMENT YEAR.. 6-2027

1972	1,016,123.08	625,932	580,540	435,583	18.91	23,035
1977	3,136.98	1,801	1,670	1,467	19.52	75
1983	23,306.08	12,480	11,575	11,731	19.52	601
1988	54,050.97	25,258	23,427	30,624	19.95	1,535
1995	31,030.02	10,591	9,823	21,207	20.27	1,046
1999	38,882.18	9,402	8,720	30,162	20.38	1,480
	1,166,529.31	685,464	635,755	530,774		27,772

LOGANS FERRY SUBSTATION
INTERIM SURVIVOR CURVE.. IOWA 60-R2.5
PROBABLE RETIREMENT YEAR.. 6-2028

1973	1,087,006.09	650,791	603,596	483,410	19.76	24,464
1975	52,907.59	30,782	28,550	24,358	20.04	1,215
1977	28,334.05	15,980	14,821	13,513	20.29	666
1983	724.81	382	354	371	20.24	18
1985	4,117.06	2,059	1,910	2,207	20.48	108

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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
LOGANS FERRY SUBSTATION						
INTERIM SURVIVOR CURVE.. IOWA 60-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2028						
1994	17,063.20	6,025	5,588	11,475	21.07	545
1996	34,699.66	10,746	9,967	24,733	21.17	1,168
1998	44,776.55	11,687	10,839	33,938	21.24	1,598
1999	39,500.85	9,243	8,573	30,928	21.28	1,453
2004	91,667.65	6,078	5,637	86,031	21.12	4,073
	1,400,797.51	743,773	689,835	710,964		35,308
PLUM SUBSTATION						
INTERIM SURVIVOR CURVE.. IOWA 60-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2033						
1978	1,192,112.13	609,408	565,214	626,898	24.07	26,045
1986	4,963.21	2,217	2,056	2,907	24.17	120
1989	9,580.86	3,842	3,563	6,018	24.65	244
1994	41,701.84	13,094	12,145	29,557	25.13	1,176
	1,248,358.04	628,561	582,978	665,380		27,585
ARSENAL SUBSTATION						
INTERIM SURVIVOR CURVE.. IOWA 60-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2037						
1982	7,807,540.97	3,436,099	3,186,916	4,620,625	27.57	167,596
1990	43,631.69	15,760	14,617	29,015	27.42	1,058
1996	259,365.34	65,308	60,572	198,793	28.23	7,042
1999	102,517.43	19,058	17,676	84,841	28.47	2,980
	8,213,055.43	3,536,225	3,279,781	4,933,274		178,676
CARSON SUBSTATION						
INTERIM SURVIVOR CURVE.. IOWA 60-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2034						
1971	100,584.52	57,313	53,157	47,428	23.12	2,051
1979	7,349,647.97	3,627,051	3,364,020	3,985,628	24.94	159,809

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 361 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2005

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CARSON SUBSTATION						
INTERIM SURVIVOR CURVE.. IOWA 60-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2034						
1981	31,096.05	14,677	13,613	17,483	25.30	691
1986	14,313.87	6,281	5,825	8,489	24.94	340
1988	7,027.99	2,878	2,669	4,359	25.24	173
1991	22,823.12	8,273	7,673	15,150	25.50	594
1994	29,370.58	9,052	8,396	20,975	25.81	813
1999	28,644.53	5,697	5,284	23,361	26.18	892
2005	15,478.31	300	278	15,200	25.34	600
	7,598,986.94	3,731,522	3,460,915	4,138,073		165,963

FINDLAY SUBSTATION
INTERIM SURVIVOR CURVE.. IOWA 60-R2.5
PROBABLE RETIREMENT YEAR.. 6-2043

1988	1,116,779.71	406,508	377,028	739,752	30.58	24,191
1994	4,125.73	1,096	1,017	3,109	31.79	98
1996	28,836.01	6,575	6,098	22,738	32.17	707
1998	121,511.95	22,783	21,131	100,381	32.50	3,089
1999	34,002.00	5,658	5,248	28,754	32.56	883
2000	146,862.00	21,163	19,628	127,234	32.67	3,895
2002	52,323.92	5,075	4,707	47,617	32.60	1,461
2004	230,726.27	10,244	9,501	221,225	32.28	6,853
2005	59,688.48	937	869	58,819	31.35	1,876
	1,794,856.07	480,039	445,227	1,349,629		43,053

OTHER SMALL STRUCTURES
SURVIVOR CURVE.. IOWA 45-R3

1899	28,257.88	28,258	28,258			
1902	8,255.99	8,256	8,256			
1903	2,923.42	2,923	2,923			
1904	21,373.75	21,374	21,374			
1906	1,356.83	1,357	1,357			
1909	694.82	695	695			
1913	8,372.35	8,372	8,372			

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 361 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2005

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
OTHER SMALL STRUCTURES						
SURVIVOR CURVE.. IOWA 45-R3						
1914	21,064.91	21,065	21,065			
1915	41.18	41	41			
1917	13,167.14	13,167	13,167			
1918	39,833.40	39,833	39,833			
1919	78,367.01	78,367	78,367			
1920	2,780.38	2,780	2,780			
1921	55,962.38	55,962	55,962			
1922	217,811.87	217,812	217,812			
1923	123,921.63	123,922	123,922			
1924	603,588.36	603,588	603,588			
1925	322,281.83	322,282	322,282			
1926	102,728.12	102,728	102,728			
1927	92,301.58	92,302	92,302			
1928	140,362.30	140,362	140,362			
1929	36,390.89	36,391	36,391			
1930	43,001.90	42,838	38,653	4,349	0.17	4,349
1931	14,011.96	13,890	12,533	1,479	0.39	1,479
1932	5,083.22	5,013	4,523	560	0.62	560
1933	396.66	389	351	46	0.85	46
1934	910.91	889	802	109	1.08	101
1935	42.39	41	37	5	1.32	4
1936	151.67	146	132	20	1.56	13
1937	5,010.15	4,809	4,339	671	1.81	371
1938	188.95	180	162	27	2.07	13
1939	7,456.01	7,071	6,380	1,076	2.32	464
1940	1,696.52	1,600	1,444	253	2.57	98
1941	41,703.30	39,080	35,262	6,441	2.83	2,276
1942	31,283.71	29,135	26,289	4,995	3.09	1,617
1943	6,241.76	5,777	5,213	1,029	3.35	307
1944	5,298.74	4,875	4,399	900	3.60	250
1945	64,080.01	58,582	52,859	11,221	3.86	2,907
1946	171.70	156	141	31	4.12	8
1947	1,204.02	1,087	981	223	4.38	51
1948	62,265.12	55,833	50,379	11,886	4.65	2,556
1949	27,796.43	24,758	22,339	5,457	4.92	1,109
1950	49,017.66	43,341	39,107	9,911	5.21	1,902
1951	13,827.14	12,137	10,951	2,876	5.50	523

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 361 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2005

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
OTHER SMALL STRUCTURES						
SURVIVOR CURVE.. IOWA 45-R3						
1952	22,629.50	19,713	17,787	4,843	5.80	835
1953	133,552.30	115,389	104,117	29,435	6.12	4,810
1954	117,523.47	100,647	90,815	26,708	6.46	4,134
1955	287,219.82	243,763	219,951	67,269	6.81	9,878
1956	90,715.84	76,238	68,791	21,925	7.18	3,054
1957	126,468.20	105,222	94,943	31,525	7.56	4,170
1958	280,695.72	230,985	208,421	72,275	7.97	9,068
1959	162,772.15	132,383	119,451	43,321	8.40	5,157
1960	191,635.38	153,941	138,903	52,732	8.85	5,958
1961	188,497.77	149,460	134,860	53,638	9.32	5,755
1962	59,953.82	46,884	42,304	17,650	9.81	1,799
1963	75,150.52	57,919	52,261	22,890	10.32	2,218
1964	61,348.82	46,558	42,010	19,339	10.85	1,782
1965	40,508.91	30,236	27,282	13,227	11.41	1,159
1966	38,010.82	27,892	25,167	12,844	11.98	1,072
1967	56,257.10	40,544	36,583	19,674	12.57	1,565
1968	118,979.41	84,107	75,891	43,088	13.19	3,267
1969	61,269.54	42,454	38,307	22,963	13.82	1,662
1970	408,568.61	277,296	250,208	158,361	14.46	10,952
1971	100,585.39	66,769	60,247	40,338	15.13	2,666
1972	605,774.51	392,966	354,579	251,196	15.81	15,888
1973	171,591.93	108,635	98,023	73,569	16.51	4,456
1974	245,171.74	151,345	136,561	108,611	17.22	6,307
1975	157,455.00	94,678	85,429	72,026	17.94	4,015
1976	91,061.35	53,262	48,059	43,002	18.68	2,302
1977	186,972.09	106,200	95,826	91,146	19.44	4,689
1978	141,673.37	78,076	70,449	71,224	20.20	3,526
1979	419,060.32	223,694	201,842	217,218	20.98	10,354
1980	122,478.35	63,223	57,047	65,431	21.77	3,006
1981	123,106.73	61,356	55,362	67,745	22.57	3,002
1982	529,718.68	254,477	229,618	300,101	23.38	12,836
1983	78,565.55	40,131	36,211	42,355	21.55	1,965
1984	67,738.26	33,354	30,096	37,642	22.17	1,698
1985	53,663.31	25,302	22,830	30,833	22.98	1,342
1986	194,987.82	88,212	79,595	115,393	23.60	4,890
1987	42,528.17	18,334	16,543	25,985	24.42	1,064
1988	258,535.78	106,336	95,949	162,587	25.05	6,490

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 361 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2005

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
OTHER SMALL STRUCTURES						
SURVIVOR CURVE.. IOWA 45-R3						
1989	55,157.06	21,478	19,380	35,777	25.87	1,383
1990	700,229.77	257,264	232,133	468,097	26.69	17,538
1991	125,199.73	43,394	39,155	86,045	27.34	3,147
1992	147,254.80	47,711	43,050	104,205	28.17	3,699
1993	57,863.16	17,434	15,731	42,132	28.99	1,453
1994	294,180.35	82,223	74,191	219,989	29.65	7,420
1995	1,016,286.43	260,373	234,938	781,348	30.48	25,635
1996	459,355.68	106,938	96,492	362,864	31.31	11,589
1997	402,510.32	84,165	75,943	326,567	32.15	10,158
1998	485,124.12	90,233	81,419	403,705	32.82	12,301
1999	544,659.33	88,180	79,566	465,093	33.66	13,817
2000	54,323.89	7,470	6,740	47,584	34.50	1,379
2001	510,896.82	57,936	52,277	458,620	35.18	13,036
2002	497,365.62	44,067	39,762	457,604	36.02	12,704
2003	125,636.47	8,016	7,233	118,403	36.71	3,225
2004	296,089.01	11,429	10,313	285,776	37.41	7,639
2005	753,733.17	9,874	8,909	744,824	37.67	19,772
	14,940,969.73	7,459,630	6,918,663	8,022,307		355,690
	47,271,498.42	23,750,237	22,027,889	25,243,613		1,186,465
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					21.3	2.51

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 362.1 STATION EQUIPMENT - COMPANY STATIONS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2005

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 53-R1.5						
1906	68.73	66	61	8	2.34	3
1911	361.95	336	309	53	3.81	14
1912	172.05	159	146	26	4.05	6
1913	7,207.33	6,626	6,088	1,119	4.27	262
1914	852.19	780	717	135	4.50	30
1915	250.98	229	210	41	4.72	9
1916	1,271.97	1,153	1,059	213	4.95	43
1917	6,536.62	5,897	5,418	1,119	5.19	216
1918	45,932.83	41,234	37,887	8,046	5.42	1,485
1919	14,315.41	12,784	11,746	2,569	5.67	453
1920	177,269.42	157,504	144,719	32,550	5.91	5,508
1921	110,797.28	97,900	89,953	20,844	6.17	3,378
1922	198,121.56	174,089	159,958	38,164	6.43	5,935
1923	106,299.44	92,863	85,325	20,974	6.70	3,130
1924	1,160,855.75	1,008,203	926,367	234,489	6.97	33,643
1925	607,104.64	524,174	481,627	125,478	7.24	17,331
1926	798,263.35	684,990	629,389	168,874	7.52	22,457
1927	478,219.24	407,730	374,635	103,584	7.81	13,263
1928	510,142.52	432,295	397,206	112,937	8.09	13,960
1929	232,259.66	195,539	179,667	52,593	8.38	6,276
1930	519,313.71	434,250	399,002	120,312	8.68	13,861
1931	138,785.17	115,275	105,918	32,867	8.98	3,660
1932	51,543.75	42,518	39,067	12,477	9.28	1,345
1933	19,764.04	16,189	14,875	4,889	9.59	510
1934	3,605.21	2,931	2,693	912	9.91	92
1935	26,891.38	21,707	19,945	6,946	10.22	680
1936	44,528.91	35,663	32,768	11,761	10.55	1,115
1937	65,440.53	52,006	47,785	17,656	10.88	1,623
1938	16,998.00	13,400	12,312	4,686	11.22	418
1939	52,694.99	41,202	37,858	14,837	11.56	1,283
1940	43,211.29	33,502	30,783	12,428	11.91	1,043
1941	339,022.06	260,538	239,390	99,632	12.27	8,120
1942	460,294.71	350,514	322,063	138,232	12.64	10,936
1943	137,985.24	104,110	95,659	42,326	13.01	3,253
1944	83,712.10	62,550	57,473	26,239	13.40	1,958
1945	321,705.95	237,998	218,680	103,026	13.79	7,471
1946	36,883.60	27,010	24,818	12,066	14.19	850
1947	54,190.71	39,261	36,074	18,117	14.60	1,241

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 362.1 STATION EQUIPMENT - COMPANY STATIONS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2005

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 53-R1.5						
1948	295,650.47	211,863	194,666	100,984	15.02	6,723
1949	446,441.30	316,304	290,630	155,811	15.45	10,085
1950	1,111,075.10	777,975	714,827	396,248	15.89	24,937
1951	466,937.35	322,981	296,765	170,172	16.34	10,414
1952	615,687.39	420,514	386,381	229,306	16.80	13,649
1953	1,053,948.49	710,572	652,895	401,053	17.27	23,223
1954	763,284.29	507,660	466,453	296,831	17.75	16,723
1955	1,827,375.73	1,198,393	1,101,119	726,257	18.24	39,817
1956	1,210,109.49	782,215	718,722	491,387	18.74	26,221
1957	1,279,030.03	814,486	748,374	530,656	19.25	27,567
1958	934,362.53	585,845	538,292	396,071	19.77	20,034
1959	2,607,112.60	1,608,588	1,478,019	1,129,094	20.30	55,620
1960	910,618.68	552,563	507,711	402,908	20.84	19,333
1961	1,902,798.91	1,135,210	1,043,065	859,734	21.38	40,212
1962	504,409.15	295,584	271,591	232,818	21.94	10,612
1963	671,749.10	386,457	355,088	316,661	22.51	14,068
1964	967,122.56	545,941	501,627	465,496	23.08	20,169
1965	472,833.54	261,666	240,427	232,407	23.67	9,819
1966	1,311,549.48	711,253	653,520	658,029	24.26	27,124
1967	1,557,569.40	826,758	759,650	797,919	24.87	32,084
1968	2,663,629.28	1,382,956	1,270,701	1,392,928	25.48	54,668
1969	1,136,819.56	576,936	530,106	606,714	26.10	23,246
1970	3,212,505.10	1,592,760	1,463,475	1,749,030	26.72	65,458
1971	466,990.09	225,930	207,591	259,399	27.36	9,481
1972	9,574,732.53	4,516,401	4,149,804	5,424,929	28.00	193,747
1973	4,311,909.04	1,980,029	1,819,310	2,492,599	28.66	86,971
1974	1,830,552.69	817,891	751,503	1,079,050	29.32	36,803
1975	6,699,834.73	2,909,738	2,673,554	4,026,281	29.98	134,299
1976	2,389,475.95	1,007,164	925,412	1,464,064	30.66	47,752
1977	1,518,314.76	620,535	570,166	948,149	31.34	30,254
1978	5,470,682.64	2,165,296	1,989,539	3,481,144	32.02	108,718
1979	4,979,730.49	1,905,245	1,750,596	3,229,134	32.72	98,690
1980	1,697,340.39	626,998	576,105	1,121,235	33.42	33,550
1981	725,889.98	258,417	237,441	488,449	34.13	14,311
1982	18,418,384.98	6,310,139	5,797,944	12,620,441	34.84	362,240
1983	1,155,395.72	501,788	461,058	694,338	29.31	23,689
1984	3,233,105.56	1,355,641	1,245,603	1,987,503	29.78	66,740
1985	1,551,962.06	626,837	575,957	976,005	30.26	32,254

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 362.1 STATION EQUIPMENT - COMPANY STATIONS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2005

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 53-R1.5						
1986	7,335,743.84	2,847,002	2,615,911	4,719,833	30.75	153,491
1987	4,661,562.22	1,742,026	1,600,626	3,060,936	31.00	98,740
1988	5,817,632.00	2,076,895	1,908,313	3,909,319	31.52	124,027
1989	2,821,368.18	958,983	881,142	1,940,226	32.04	60,556
1990	5,528,353.70	1,791,187	1,645,796	3,882,558	32.34	120,054
1991	5,607,045.36	1,723,606	1,583,701	4,023,344	32.67	123,151
1992	5,967,820.98	1,724,103	1,584,157	4,383,664	33.23	131,919
1993	3,778,929.68	1,025,224	942,006	2,836,924	33.58	84,483
1994	2,508,342.39	637,621	585,865	1,922,477	33.75	56,962
1995	13,561,486.12	3,189,662	2,930,757	10,630,729	34.14	311,386
1996	13,895,195.99	3,009,699	2,765,401	11,129,795	34.36	323,917
1997	10,684,893.81	2,107,061	1,936,031	8,748,863	34.60	252,857
1998	2,533,007.93	450,369	413,813	2,119,195	34.69	61,090
1999	3,636,397.70	572,005	525,575	3,110,823	34.82	89,340
2000	7,790,242.24	1,062,589	976,339	6,813,903	34.82	195,689
2001	5,496,318.67	630,977	579,760	4,916,559	34.71	141,647
2002	6,442,492.48	595,286	546,967	5,895,525	34.38	171,481
2003	7,997,048.06	550,197	505,537	7,491,511	33.86	221,250
2004	11,118,573.02	489,217	449,507	10,669,066	32.63	326,971
2005	15,194,362.59	256,785	235,942	14,958,421	29.09	514,212
	241,196,612.37	75,529,198	69,398,483	171,798,130		5,621,389
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					30.6	2.33

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE
ACCOUNT 362.2 STATION EQUIPMENT - CUSTOMER HIGH TENSION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2005

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 39-R0.5						
1915	82.43	82	82			
1917	629.13	629	629			
1918	332.76	333	333			
1921	18.67	19	19			
1923	10,183.19	10,183	10,183			
1924	20,150.44	20,150	20,150			
1925	11,680.37	11,680	11,680			
1926	19,290.54	19,291	19,291			
1927	58,740.28	58,740	58,740			
1928	929.59	924	848	82	0.25	82
1929	3,437.45	3,372	3,095	342	0.74	342
1930	38,103.38	36,903	33,876	4,227	1.23	3,437
1931	8,635.03	8,259	7,582	1,053	1.70	619
1932	1,149.46	1,086	997	152	2.17	70
1933	843.46	786	722	121	2.64	46
1934	359.92	331	304	56	3.10	18
1935	7,749.37	7,046	6,468	1,281	3.54	362
1936	27,098.60	24,332	22,336	4,763	3.98	1,197
1937	28,859.26	25,595	23,496	5,363	4.41	1,216
1938	8,439.89	7,395	6,788	1,652	4.83	342
1939	8,621.66	7,463	6,851	1,771	5.24	338
1940	862.39	737	677	185	5.65	33
1941	16,958.23	14,323	13,148	3,810	6.06	629
1942	2,852.10	2,380	2,185	667	6.46	103
1943	40,487.13	33,378	30,640	9,847	6.85	1,438
1944	3,020.04	2,459	2,257	763	7.25	105
1945	17,904.71	14,392	13,212	4,693	7.65	613
1946	1,143.98	908	834	310	8.04	39
1947	10,620.37	8,322	7,639	2,981	8.44	353
1948	132,944.90	102,806	94,374	38,571	8.84	4,363
1949	83,395.04	63,639	58,419	24,976	9.24	2,703
1950	42,237.93	31,797	29,189	13,049	9.64	1,354
1951	23,225.31	17,247	15,832	7,393	10.04	736
1952	44,647.37	32,686	30,005	14,642	10.45	1,401
1953	230,656.27	166,418	152,769	77,887	10.86	7,172
1954	192,051.22	136,548	125,348	66,703	11.27	5,919
1955	88,397.23	61,905	56,828	31,569	11.69	2,701
1956	268,849.38	185,372	170,168	98,681	12.11	8,149

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 362.2 STATION EQUIPMENT - CUSTOMER HIGH TENSION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2005

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 39-R0.5						
1957	139,260.00	94,488	86,738	52,522	12.54	4,188
1958	124,109.73	82,831	76,037	48,073	12.97	3,706
1959	224,335.13	147,254	135,176	89,159	13.40	6,654
1960	254,451.38	164,147	150,684	103,767	13.84	7,498
1961	218,688.33	138,561	127,196	91,492	14.29	6,403
1962	186,730.54	116,165	106,637	80,094	14.74	5,434
1963	448,415.14	273,668	251,222	197,193	15.20	12,973
1964	257,622.19	154,187	141,541	116,081	15.66	7,413
1965	177,215.47	103,919	95,396	81,819	16.13	5,072
1966	281,423.64	161,650	148,392	133,032	16.60	8,014
1967	146,717.09	82,470	75,706	71,011	17.08	4,158
1968	241,946.01	132,998	122,090	119,856	17.56	6,826
1969	700,040.71	375,852	345,025	355,016	18.06	19,658
1970	1,552,589.44	814,178	747,400	805,189	18.55	43,406
1971	167,234.05	85,507	78,494	88,740	19.06	4,656
1972	563,357.35	280,665	257,645	305,712	19.57	15,621
1973	406,875.27	197,375	181,186	225,689	20.08	11,239
1974	511,130.63	241,151	221,372	289,759	20.60	14,066
1975	911,776.01	417,776	383,510	528,266	21.13	25,001
1976	732,501.36	325,670	298,959	433,542	21.66	20,016
1977	968,998.24	417,444	383,206	585,792	22.20	26,387
1978	577,957.10	240,950	221,187	356,770	22.74	15,689
1979	149,142.65	60,075	55,148	93,995	23.29	4,036
1980	395,057.44	153,480	140,892	254,165	23.85	10,657
1981	508,725.30	190,467	174,845	333,880	24.40	13,684
1982	310,954.76	111,850	102,676	208,279	24.97	8,341
1983	839,149.95	436,190	400,414	438,736	20.79	21,103
1984	890,190.85	449,813	412,920	477,271	21.05	22,673
1985	1,018,853.26	499,238	458,291	560,562	21.34	26,268
1986	868,613.81	411,636	377,874	490,740	21.65	22,667
1987	121,239.51	55,406	50,862	70,378	21.98	3,202
1988	772,766.17	339,476	311,632	461,134	22.34	20,642
1989	661,819.91	279,553	256,624	405,196	22.56	17,961
1990	274,597.29	111,102	101,989	172,608	22.81	7,567
1991	687,059.79	266,030	244,210	442,850	22.95	19,296
1992	222,241.28	81,918	75,199	147,042	23.13	6,357
1993	59,505.37	20,755	19,053	40,452	23.34	1,733
1994	616,645.80	202,815	186,180	430,466	23.47	18,341

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 362.2 STATION EQUIPMENT - CUSTOMER HIGH TENSION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2005

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 39-R0.5						
1995	943,264.37	291,186	267,303	675,961	23.51	28,752
1996	2,741,042.86	786,405	721,905	2,019,138	23.61	85,520
1997	79,832.93	21,172	19,436	60,397	23.55	2,565
1998	147,134.69	35,651	32,727	114,408	23.46	4,877
1999	649,244.08	141,405	129,807	519,437	23.35	22,246
2000	176,643.61	34,004	31,215	145,429	23.07	6,304
2001	1,525,846.65	252,680	231,955	1,293,892	22.67	57,075
2002	1,439,194.06	197,026	180,866	1,258,328	22.07	57,015
2003	636,959.63	67,199	61,688	575,272	21.20	27,135
2004	124,224.81	8,795	8,074	116,151	19.69	5,899
2005	797,389.10	23,842	21,886	775,503	16.22	47,812
	28,906,303.22	11,697,991	10,748,464	18,157,834		889,686
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					20.4	3.08

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, 2005

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	1,819.38	1,819	1,819			
1914	9,359.44	9,288	9,359			
1915	10.52	10	10	1	0.62	1
1916	7,269.69	7,143	7,270			
1917	18,191.10	17,780	18,191			
1918	3,802.22	3,697	3,802			
1919	78.73	76	78	1	1.66	1
1920	58,606.96	56,345	58,079	528	1.93	274
1921	1,243.55	1,189	1,226	18	2.20	8
1922	11,449.73	10,882	11,217	233	2.48	94
1923	1,899.73	1,795	1,850	50	2.76	18
1924	31,903.96	29,964	30,886	1,018	3.04	335
1925	144,023.64	134,432	138,570	5,454	3.33	1,638
1926	128,754.36	119,433	123,109	5,645	3.62	1,559
1927	351,979.71	324,455	334,441	17,539	3.91	4,486
1928	262,385.12	240,397	247,796	14,589	4.19	3,482
1929	180,345.50	164,187	169,240	11,106	4.48	2,479
1930	220,664.05	199,569	205,711	14,953	4.78	3,128
1931	225,071.36	202,249	208,474	16,597	5.07	3,274
1932	89,255.95	79,688	82,141	7,115	5.36	1,327
1933	69,575.73	61,714	63,613	5,963	5.65	1,055
1934	98,127.20	86,470	89,131	8,996	5.94	1,514
1935	145,378.02	127,235	131,151	14,227	6.24	2,280
1936	96,235.62	83,648	86,223	10,013	6.54	1,531
1937	127,339.15	109,919	113,302	14,037	6.84	2,052
1938	44,278.46	37,947	39,115	5,163	7.15	722
1939	84,679.66	72,045	74,262	10,418	7.46	1,397
1940	45,150.96	38,125	39,298	5,853	7.78	752
1941	162,346.39	136,046	140,233	22,113	8.10	2,730
1942	120,263.93	99,987	103,064	17,200	8.43	2,040
1943	50,865.76	41,944	43,235	7,631	8.77	870
1944	6,544.94	5,352	5,517	1,028	9.11	113
1945	5,115.51	4,147	4,275	841	9.47	89
1946	113.59	91	94	20	9.83	2
1947	247,094.22	196,638	202,690	44,404	10.21	4,349
1948	367,729.22	289,844	298,765	68,964	10.59	6,512
1949	398,854.40	311,186	320,764	78,090	10.99	7,106
1950	502,987.21	388,407	400,362	102,625	11.39	9,010

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, 2005

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	630,846.30	481,840	496,670	134,176	11.81	11,361
1952	727,179.81	549,166	566,069	161,111	12.24	13,163
1953	983,942.46	734,415	757,019	226,923	12.68	17,896
1954	1,228,471.31	905,875	933,757	294,714	13.13	22,446
1955	1,052,257.87	766,044	789,622	262,636	13.60	19,311
1956	1,074,387.72	772,055	795,818	278,570	14.07	19,799
1957	1,361,787.34	965,235	994,944	366,843	14.56	25,195
1958	1,318,110.02	921,095	949,445	368,665	15.06	24,480
1959	1,832,620.91	1,261,943	1,300,784	531,837	15.57	34,158
1960	1,561,790.09	1,059,206	1,091,807	469,983	16.09	29,210
1961	1,074,618.29	717,200	739,274	335,344	16.63	20,165
1962	1,311,131.49	860,889	887,386	423,745	17.17	24,679
1963	1,104,865.40	713,080	735,028	369,837	17.73	20,859
1964	1,222,539.35	775,090	798,946	423,593	18.30	23,147
1965	1,443,595.21	898,494	926,148	517,447	18.88	27,407
1966	1,502,345.72	917,032	945,257	557,089	19.48	28,598
1967	2,349,277.10	1,405,807	1,449,076	900,201	20.08	44,831
1968	1,678,133.26	983,386	1,013,653	664,480	20.70	32,100
1969	1,482,831.13	850,552	876,731	606,100	21.32	28,429
1970	4,235,250.83	2,375,129	2,448,232	1,787,019	21.96	81,376
1971	1,927,012.29	1,056,003	1,088,505	838,507	22.60	37,102
1972	2,840,908.29	1,519,318	1,566,080	1,274,828	23.26	54,808
1973	3,484,103.22	1,816,611	1,872,524	1,611,579	23.93	67,346
1974	5,687,759.12	2,889,382	2,978,313	2,709,446	24.60	110,140
1975	5,966,074.75	2,948,434	3,039,183	2,926,892	25.29	115,733
1976	6,169,187.25	2,963,678	3,054,896	3,114,291	25.98	119,873
1977	5,646,704.35	2,632,494	2,713,518	2,933,186	26.69	109,898
1978	4,525,220.72	2,045,400	2,108,354	2,416,867	27.40	88,207
1979	5,452,712.97	2,385,017	2,458,424	2,994,289	28.13	106,445
1980	6,740,316.18	2,849,806	2,937,519	3,802,797	28.86	131,767
1981	5,202,896.87	2,122,782	2,188,118	3,014,779	29.60	101,851
1982	6,768,504.58	2,660,022	2,741,894	4,026,611	30.35	132,673
1983	7,269,905.79	3,353,608	3,456,827	3,813,079	26.28	145,094
1984	6,668,030.07	2,967,940	3,059,289	3,608,741	26.81	134,604
1985	8,759,377.78	3,753,393	3,868,917	4,890,461	27.34	178,876
1986	8,450,294.01	3,460,395	3,566,901	4,883,393	28.12	173,663
1987	7,945,581.34	3,116,257	3,212,171	4,733,410	28.67	165,100
1988	9,266,885.37	3,470,449	3,577,264	5,689,621	29.23	194,650

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, 2005

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	8,988,241.14	3,218,689	3,317,756	5,670,485	29.58	191,700
1990	9,456,513.68	3,210,486	3,309,300	6,147,214	30.16	203,820
1991	10,770,094.59	3,451,815	3,558,057	7,212,038	30.75	234,538
1992	12,004,854.65	3,614,662	3,725,916	8,278,939	31.34	264,165
1993	9,411,282.25	2,658,687	2,740,518	6,670,764	31.75	210,103
1994	10,954,358.05	2,872,233	2,960,636	7,993,722	32.36	247,025
1995	10,441,973.71	2,533,223	2,611,192	7,830,782	32.79	238,816
1996	10,298,269.81	2,280,037	2,350,213	7,948,057	33.42	237,823
1997	14,396,961.50	2,888,030	2,976,919	11,420,043	33.87	337,173
1998	2,255,940.80	406,069	418,567	1,837,374	34.17	53,772
1999	1,500,096.90	237,015	244,310	1,255,787	34.65	36,242
2000	2,601,127.82	353,493	364,373	2,236,755	34.98	63,944
2001	3,851,970.63	436,813	450,258	3,401,713	35.18	96,695
2002	4,904,590.26	441,413	454,999	4,449,591	35.41	125,659
2003	7,164,018.51	474,974	489,593	6,674,426	35.23	189,453
2004	8,769,590.02	362,184	373,331	8,396,259	34.86	240,857
2005	10,880,095.42	164,289	169,346	10,710,749	32.72	327,346
	280,918,230.97	100,223,777	103,308,010	177,610,221		6,081,799

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT.. 29.2 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, 2005

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						
1917	1.84	2	2			
1922	7.16	6	7			
1925	27.55	24	27	1	6.31	
1927	7.63	7	8			
1929	28.57	24	27	2	7.61	
1930	4,852.37	4,081	4,589	263	7.95	33
1931	22,326.57	18,625	20,944	1,383	8.29	167
1932	19,076.65	15,780	17,744	1,333	8.64	154
1933	2,615.73	2,145	2,412	204	8.99	23
1934	23,897.15	19,428	21,847	2,050	9.35	219
1935	25,257.41	20,352	22,886	2,371	9.71	244
1936	24,431.35	19,506	21,934	2,497	10.08	248
1937	26,189.29	20,716	23,295	2,894	10.45	277
1938	11,106.52	8,703	9,786	1,321	10.82	122
1940	21,284.47	16,351	18,386	2,898	11.59	250
1941	84,289.75	64,077	72,054	12,236	11.99	1,021
1942	83,371.85	62,712	70,519	12,853	12.39	1,037
1943	27,471.20	20,444	22,989	4,482	12.79	350
1944	12,621.74	9,290	10,446	2,176	13.20	165
1945	46,729.57	34,000	38,233	8,497	13.62	624
1946	65,745.80	47,284	53,170	12,576	14.04	896
1947	117,661.96	83,611	94,019	23,643	14.47	1,634
1948	273,941.10	192,307	216,247	57,694	14.90	3,872
1949	390,224.40	270,504	304,178	86,046	15.34	5,609
1950	500,180.28	342,223	384,825	115,355	15.79	7,306
1951	470,563.88	317,725	357,278	113,286	16.24	6,976
1952	667,897.36	444,820	500,194	167,703	16.70	10,042
1953	823,848.35	540,939	608,279	215,569	17.17	12,555
1954	714,316.59	462,306	519,857	194,460	17.64	11,024
1955	791,315.41	504,543	567,352	223,963	18.12	12,360
1956	937,340.78	588,463	661,719	275,622	18.61	14,810
1957	988,819.39	611,090	687,163	301,656	19.10	15,794
1958	943,917.78	573,902	645,345	298,573	19.60	15,233
1959	1,277,764.33	763,848	858,937	418,827	20.11	20,827
1960	1,302,992.49	765,638	860,950	442,042	20.62	21,438
1961	809,087.91	467,006	525,142	283,946	21.14	13,432
1962	1,104,696.60	625,921	703,840	400,857	21.67	18,498
1963	1,035,106.21	575,519	647,164	387,942	22.20	17,475

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, 2005

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						
1964	1,142,178.91	622,716	700,236	441,943	22.74	19,435
1965	1,291,158.55	689,737	775,600	515,559	23.29	22,136
1966	1,209,305.10	632,467	711,201	498,104	23.85	20,885
1967	1,168,739.10	598,161	672,624	496,115	24.41	20,324
1968	1,423,678.91	712,409	801,095	622,584	24.98	24,923
1969	1,623,928.61	794,101	892,956	730,973	25.55	28,610
1970	4,194,070.94	2,001,411	2,250,561	1,943,510	26.14	74,350
1971	1,809,479.94	842,132	946,967	862,513	26.73	32,268
1972	2,858,729.58	1,296,720	1,458,145	1,400,585	27.32	51,266
1973	3,704,670.75	1,635,242	1,838,808	1,865,863	27.93	66,805
1974	6,291,679.97	2,701,647	3,037,967	3,253,713	28.53	114,045
1975	6,825,207.36	2,846,111	3,200,415	3,624,792	29.15	124,350
1976	6,649,739.20	2,690,484	3,025,414	3,624,325	29.77	121,744
1977	6,631,983.01	2,599,737	2,923,371	3,708,612	30.40	121,994
1978	5,269,581.02	1,999,279	2,248,163	3,021,418	31.03	97,371
1979	5,055,115.63	1,853,205	2,083,905	2,971,211	31.67	93,818
1980	6,992,028.73	2,473,780	2,781,734	4,210,295	32.31	130,309
1981	4,662,318.17	1,588,918	1,786,718	2,875,600	32.96	87,245
1982	4,812,885.17	1,577,664	1,774,063	3,038,822	33.61	90,414
1983	4,844,309.47	2,169,282	2,439,330	2,404,979	27.75	86,666
1984	4,327,651.66	1,879,499	2,113,472	2,214,180	28.00	79,078
1985	5,668,321.30	2,370,492	2,665,588	3,002,733	28.52	105,285
1986	5,619,395.60	2,268,550	2,550,955	3,068,441	28.81	106,506
1987	4,583,535.23	1,780,703	2,002,377	2,581,158	29.12	88,639
1988	4,382,539.65	1,633,811	1,837,199	2,545,341	29.45	86,429
1989	6,094,029.66	2,171,912	2,442,287	3,651,743	29.80	122,542
1990	6,785,354.01	2,303,628	2,590,400	4,194,954	30.16	139,090
1991	7,977,686.74	2,579,984	2,901,159	5,076,528	30.34	167,321
1992	7,808,355.75	2,393,261	2,691,191	5,117,165	30.55	167,501
1993	6,593,458.18	1,904,191	2,141,238	4,452,220	30.79	144,600
1994	5,155,430.44	1,393,513	1,566,987	3,588,443	31.05	115,570
1995	3,796,122.69	956,623	1,075,710	2,720,413	31.17	87,277
1996	8,085,103.83	1,882,212	2,116,523	5,968,581	31.31	190,629
1997	8,794,276.11	1,876,699	2,110,324	6,683,952	31.34	213,272
1998	2,731,067.80	528,462	594,249	2,136,819	31.26	68,356
1999	9,294,743.84	1,601,484	1,800,848	7,493,896	31.23	239,958
2000	8,941,185.38	1,347,437	1,515,176	7,426,009	31.00	239,549
2001	20,105,438.87	2,569,475	2,889,341	17,216,098	30.71	560,602

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, 2005

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						
2002	10,713,891.05	1,114,245	1,252,954	9,460,937	30.17	313,588
2003	9,355,609.60	737,222	828,997	8,526,613	29.24	291,608
2004	12,990,766.78	666,426	749,387	12,241,380	27.74	441,290
2005	26,603,072.05	548,023	616,245	25,986,827	23.83	1,090,509
	278,518,839.33	77,346,977	86,975,674	191,543,168		6,702,872
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					28.6	2.41

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 366 UNDERGROUND CONDUIT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2005

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 70-R4						
1891	2,281.69	2,282	2,282			
1896	36,041.48	36,041	36,041			
1897	19,290.18	19,290	19,290			
1898	2,369.05	2,369	2,369			
1899	51,517.08	51,311	40,254	11,263	0.28	11,263
1900	4,310.22	4,293	3,368	942	0.29	942
1901	99,838.74	99,110	77,753	22,086	0.51	22,086
1902	228,957.34	226,668	177,824	51,133	0.70	51,133
1903	130,674.74	129,028	101,224	29,451	0.88	29,451
1904	16,131.18	15,875	12,454	3,677	1.11	3,313
1905	49,450.92	48,541	38,081	11,370	1.29	8,814
1906	7,688.39	7,522	5,901	1,787	1.51	1,183
1907	51,103.69	49,847	39,106	11,998	1.72	6,976
1908	8,834.87	8,590	6,739	2,096	1.94	1,080
1909	458.01	444	348	110	2.18	50
1910	19,289.07	18,627	14,613	4,676	2.40	1,948
1911	16,690.77	16,058	12,598	4,093	2.65	1,545
1912	13,824.45	13,256	10,400	3,424	2.88	1,189
1913	291,993.70	278,942	218,834	73,160	3.13	23,374
1914	64,562.86	61,444	48,204	16,359	3.38	4,840
1915	55,238.25	52,366	41,082	14,156	3.64	3,889
1916	63,595.42	60,053	47,112	16,483	3.90	4,226
1917	79,512.93	74,790	58,674	20,839	4.16	5,009
1918	724.54	679	533	192	4.42	43
1919	42,436.18	39,593	31,061	11,375	4.69	2,425
1920	42,322.27	39,322	30,849	11,473	4.96	2,313
1921	72,808.21	67,369	52,852	19,956	5.23	3,816
1922	378,370.47	348,593	273,476	104,894	5.51	19,037
1923	582,569.10	534,391	419,237	163,332	5.79	28,209
1924	583,220.17	532,655	417,875	165,345	6.07	27,240
1925	574,536.86	522,254	409,716	164,821	6.37	25,875
1926	585,649.16	529,837	415,665	169,984	6.67	25,485
1927	990,504.69	891,553	699,436	291,069	6.99	41,641
1928	438,909.98	393,088	308,383	130,527	7.31	17,856
1929	636,785.98	567,185	444,965	191,821	7.65	25,075
1930	364,481.38	322,821	253,258	111,223	8.00	13,903
1931	348,914.90	307,254	241,045	107,870	8.36	12,903
1932	101,426.53	88,748	69,624	31,803	8.75	3,635

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 366 UNDERGROUND CONDUIT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2005

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 70-R4						
1933	94,287.25	81,964	64,302	29,985	9.15	3,277
1934	72,351.10	62,461	49,002	23,349	9.57	2,440
1935	105,500.24	90,403	70,922	34,578	10.02	3,451
1936	30,583.07	26,005	20,401	10,182	10.48	972
1937	81,105.12	68,396	53,658	27,447	10.97	2,502
1938	25,323.78	21,171	16,609	8,715	11.48	759
1939	73,064.95	60,527	47,484	25,581	12.01	2,130
1940	30,233.81	24,801	19,457	10,777	12.58	857
1941	241,144.27	195,833	153,634	87,510	13.15	6,655
1942	70,978.68	57,024	44,736	26,243	13.76	1,907
1943	73,597.02	58,480	45,878	27,719	14.38	1,928
1944	20,283.06	15,930	12,497	7,786	15.02	518
1945	93,705.81	72,725	57,054	36,652	15.67	2,339
1946	17,655.18	13,536	10,619	7,036	16.33	431
1947	43,481.86	32,916	25,823	17,659	17.01	1,038
1948	104,602.00	78,148	61,308	43,294	17.70	2,446
1949	171,415.95	126,385	99,151	72,265	18.39	3,930
1950	248,174.98	180,448	141,564	106,611	19.10	5,582
1951	108,368.36	77,700	60,957	47,411	19.81	2,393
1952	182,840.93	129,195	101,355	81,486	20.54	3,967
1953	380,898.45	265,105	207,979	172,919	21.28	8,126
1954	514,265.72	352,426	276,483	237,783	22.03	10,794
1955	413,959.68	279,257	219,081	194,879	22.78	8,555
1956	330,351.04	219,221	171,982	158,369	23.55	6,725
1957	202,273.34	131,963	103,527	98,746	24.33	4,059
1958	505,008.03	323,761	253,995	251,013	25.12	9,993
1959	252,946.84	159,281	124,958	127,989	25.92	4,938
1960	322,315.86	199,191	156,268	166,048	26.74	6,210
1961	712,777.83	432,157	339,033	373,745	27.56	13,561
1962	622,611.74	370,080	290,333	332,279	28.39	11,704
1963	134,308.48	78,221	61,365	72,943	29.23	2,495
1964	218,836.72	124,759	97,875	120,962	30.09	4,020
1965	938,993.30	523,864	410,979	528,014	30.95	17,060
1966	307,832.56	167,892	131,714	176,119	31.82	5,535
1967	1,003,154.80	534,581	419,386	583,769	32.70	17,852
1968	277,498.37	144,327	113,227	164,271	33.59	4,890
1969	1,235,949.46	627,121	491,985	743,964	34.48	21,577
1970	1,466,894.79	725,233	568,955	897,940	35.39	25,373

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 366 UNDERGROUND CONDUIT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2005

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 70-R4						
1971	3,244,105.42	1,561,712	1,225,185	2,018,920	36.30	55,618
1972	1,539,215.53	720,815	565,490	973,726	37.22	26,161
1973	2,321,913.24	1,056,703	828,998	1,492,915	38.14	39,143
1974	3,068,558.38	1,355,996	1,063,798	2,004,760	39.07	51,312
1975	1,814,076.67	777,150	609,685	1,204,392	40.01	30,102
1976	1,462,147.45	606,791	476,036	986,111	40.95	24,081
1977	1,015,900.32	407,782	319,911	695,989	41.90	16,611
1978	2,351,828.25	911,804	715,323	1,636,505	42.86	38,183
1979	1,912,827.38	715,589	561,390	1,351,437	43.81	30,848
1980	2,896,671.30	1,043,671	818,775	2,077,896	44.78	46,402
1981	995,186.14	344,932	270,604	724,582	45.74	15,841
1982	3,335,663.11	1,109,775	870,634	2,465,029	46.71	52,773
1983	3,014,894.62	1,017,527	798,264	2,216,631	44.17	50,184
1984	3,283,297.30	1,058,863	830,693	2,452,604	45.17	54,297
1985	2,027,725.04	623,525	489,164	1,538,561	46.17	33,324
1986	5,000,936.67	1,472,776	1,155,414	3,845,523	46.72	82,310
1987	1,266,609.99	353,891	277,632	988,978	47.72	20,725
1988	1,639,556.43	433,335	339,957	1,299,599	48.72	26,675
1989	3,363,985.05	838,305	657,662	2,706,323	49.72	54,431
1990	2,672,489.01	625,630	490,816	2,181,673	50.72	43,014
1991	1,290,757.79	282,676	221,763	1,068,995	51.72	20,669
1992	1,832,787.99	373,705	293,177	1,539,611	52.72	29,204
1993	4,196,660.07	792,329	621,593	3,575,067	53.72	66,550
1994	1,064,407.88	184,888	145,047	919,361	54.72	16,801
1995	2,059,695.93	326,668	256,276	1,803,420	55.72	32,366
1996	998,042.90	143,219	112,357	885,686	56.72	15,615
1997	838,566.04	108,343	84,997	753,569	57.29	13,154
1998	517,654.21	59,013	46,297	471,357	58.29	8,086
1999	1,679,757.35	165,960	130,198	1,549,559	59.29	26,135
2000	730,773.02	61,093	47,928	682,845	60.29	11,326
2001	271,736.20	18,587	14,582	257,154	61.29	4,196
2002	2,588,286.00	137,697	108,025	2,480,261	62.29	39,818
2003	2,980,954.10	113,276	88,867	2,892,087	63.29	45,696
2004	547,843.14	12,491	9,799	538,044	64.29	8,369
2005	2,117,592.35	16,094	12,626	2,104,966	65.29	32,240
	90,729,992.15	33,427,188	26,237,025	64,492,962		1,827,016

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT.. 35.3 2.01

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, 2005

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						
1902	958.82	959	959			
1907	345.77	341	346			
1910	126.40	122	126			
1915	459.23	429	459			
1923	36.83	33	37			
1924	165.75	148	166			
1926	6.75	6	7			
1927	645.91	567	646			
1928	716.89	625	717			
1930	23,608.71	20,322	23,322	287	6.96	41
1931	62,746.19	53,661	61,583	1,163	7.24	161
1932	42,216.75	35,867	41,162	1,055	7.52	140
1933	9,716.39	8,199	9,409	307	7.81	39
1934	36,323.41	30,432	34,925	1,398	8.11	172
1935	17,106.58	14,229	16,330	777	8.41	92
1936	21,550.08	17,796	20,423	1,127	8.71	129
1937	60,252.19	49,383	56,674	3,578	9.02	397
1938	7,891.93	6,419	7,367	525	9.33	56
1939	26,561.07	21,435	24,599	1,962	9.65	203
1940	9,918.61	7,941	9,113	806	9.97	81
1941	87,961.29	69,841	80,152	7,809	10.30	758
1942	67,311.40	52,988	60,811	6,500	10.64	611
1943	130,297.28	101,658	116,666	13,631	10.99	1,240
1944	16,836.61	13,018	14,940	1,897	11.34	167
1945	22,107.13	16,934	19,434	2,673	11.70	228
1946	11,691.06	8,869	10,178	1,513	12.07	125
1947	11,351.51	8,525	9,784	1,568	12.45	126
1948	62,448.84	46,412	53,264	9,185	12.84	715
1949	117,262.86	86,212	98,940	18,323	13.24	1,384
1950	116,792.58	84,908	97,443	19,350	13.65	1,418
1951	164,354.11	118,105	135,541	28,813	14.07	2,048
1952	224,011.24	159,093	182,580	41,431	14.49	2,859
1953	332,713.59	233,365	267,817	64,897	14.93	4,347
1954	289,372.85	200,362	229,942	59,431	15.38	3,864
1955	319,532.71	218,305	250,534	68,999	15.84	4,356
1956	223,699.86	150,729	172,981	50,719	16.31	3,110
1957	217,117.96	144,210	165,500	51,618	16.79	3,074
1958	200,599.55	131,272	150,652	49,948	17.28	2,891

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, 2005

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	368,379.96	237,384	272,430	95,950	17.78	5,397
1960	526,405.57	333,846	383,132	143,274	18.29	7,833
1961	685,387.87	427,545	490,664	194,724	18.81	10,352
1962	260,458.97	159,661	183,232	77,227	19.35	3,991
1963	354,285.94	213,351	244,848	109,438	19.89	5,502
1964	500,476.19	295,882	339,564	160,912	20.44	7,872
1965	661,140.73	383,462	440,073	221,068	21.00	10,527
1966	425,855.41	242,056	277,791	148,064	21.58	6,861
1967	1,005,671.96	559,958	642,626	363,046	22.16	16,383
1968	575,808.82	313,816	360,145	215,664	22.75	9,480
1969	1,204,397.09	641,944	736,716	467,681	23.35	20,029
1970	2,176,778.66	1,133,666	1,301,032	875,747	23.96	36,550
1971	3,524,174.04	1,791,690	2,056,201	1,467,973	24.58	59,722
1972	2,526,975.37	1,252,874	1,437,838	1,089,137	25.21	43,203
1973	2,166,104.41	1,046,662	1,201,183	964,921	25.84	37,342
1974	2,674,997.41	1,257,784	1,443,473	1,231,524	26.49	46,490
1975	3,908,090.88	1,786,779	2,050,565	1,857,526	27.14	68,442
1976	3,963,670.20	1,759,870	2,019,683	1,943,987	27.80	69,928
1977	3,719,455.93	1,601,598	1,838,045	1,881,411	28.47	66,084
1978	3,604,095.79	1,503,629	1,725,613	1,878,483	29.14	64,464
1979	4,524,051.18	1,825,002	2,094,431	2,429,620	29.83	81,449
1980	4,274,363.88	1,665,292	1,911,143	2,363,221	30.52	77,432
1981	2,084,114.28	782,793	898,358	1,185,756	31.22	37,981
1982	3,923,341.37	1,418,680	1,628,123	2,295,218	31.92	71,905
1983	2,644,621.89	1,201,981	1,379,432	1,265,190	27.00	46,859
1984	5,772,950.16	2,532,016	2,905,823	2,867,127	27.52	104,183
1985	4,522,022.89	1,909,650	2,191,576	2,330,447	28.04	83,112
1986	4,146,525.79	1,690,124	1,939,641	2,206,885	28.34	77,872
1987	3,050,757.03	1,191,016	1,366,848	1,683,909	28.89	58,287
1988	3,496,807.04	1,309,554	1,502,886	1,993,921	29.23	68,215
1989	4,098,358.58	1,460,655	1,676,295	2,422,064	29.80	81,277
1990	5,438,926.76	1,846,516	2,119,121	3,319,806	30.16	110,073
1991	5,883,105.19	1,893,772	2,173,354	3,709,751	30.55	121,432
1992	5,382,824.35	1,635,302	1,876,725	3,506,099	30.94	113,319
1993	5,378,278.62	1,532,809	1,759,101	3,619,178	31.36	115,407
1994	4,690,936.83	1,246,382	1,430,388	3,260,549	31.79	102,565
1995	3,606,811.99	890,161	1,021,577	2,585,235	32.05	80,663
1996	4,307,502.80	978,234	1,122,653	3,184,850	32.34	98,480

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, 2005

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						
1997	3,787,653.87	785,559	901,533	2,886,121	32.48	88,858
1998	1,535,052.99	286,748	329,081	1,205,972	32.66	36,925
1999	8,554,851.04	1,412,406	1,620,922	6,933,929	32.87	210,950
2000	11,412,879.62	1,632,042	1,872,984	9,539,896	32.96	289,439
2001	4,479,906.56	540,277	620,039	3,859,868	32.81	117,643
2002	5,891,304.68	571,457	655,822	5,235,483	32.60	160,598
2003	7,289,946.85	528,521	606,548	6,683,399	31.98	208,987
2004	12,381,796.60	574,515	659,332	11,722,465	30.86	379,860
2005	16,185,832.22	288,108	330,642	15,855,190	27.59	574,672
	186,514,952.95	52,686,749	60,464,761	126,050,196		4,229,727
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					29.8	2.27

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, 2005

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						
1901	301.13	301	301			
1902	16.05	16	16			
1904	56.65	57	57			
1912	1,514.20	1,514	1,514			
1913	2,153.42	2,153	2,153			
1914	315.40	315	315			
1916	305.16	305	305			
1917	3,510.94	3,511	3,511			
1918	3,833.76	3,815	3,037	797	0.22	797
1919	4,923.16	4,861	3,869	1,054	0.56	1,054
1920	26,352.42	25,802	20,537	5,815	0.92	5,815
1921	303.41	295	235	68	1.29	53
1922	120.30	116	92	28	1.65	17
1923	6,095.01	5,815	4,628	1,467	2.02	726
1924	118.33	112	89	29	2.39	12
1925	9,559.98	8,961	7,133	2,427	2.76	879
1926	174.93	162	129	46	3.13	15
1927	28,397.57	26,131	20,799	7,599	3.51	2,165
1929	5,105.72	4,611	3,670	1,436	4.26	337
1930	19,322.21	17,284	13,757	5,565	4.64	1,199
1931	2,551.83	2,261	1,800	752	5.02	150
1932	768.67	674	536	233	5.40	43
1933	1,367.58	1,188	946	422	5.78	73
1934	3,807.14	3,273	2,605	1,202	6.17	195
1935	629.18	535	426	203	6.55	31
1937	2,243.83	1,870	1,488	756	7.33	103
1938	23,465.77	19,348	15,400	8,066	7.72	1,045
1939	2,367.99	1,932	1,538	830	8.11	102
1940	25,947.72	20,935	16,663	9,285	8.50	1,092
1941	49,406.66	39,412	31,370	18,037	8.90	2,027
1942	24,879.24	19,620	15,617	9,262	9.30	996
1943	23,900.23	18,630	14,829	9,071	9.70	935
1944	4,164.66	3,209	2,554	1,611	10.10	160
1945	27,447.37	20,898	16,634	10,813	10.50	1,030
1946	33,203.30	24,979	19,882	13,321	10.90	1,222
1947	79,391.61	58,988	46,952	32,440	11.31	2,868
1948	156,703.50	114,958	91,501	65,203	11.72	5,563
1949	240,946.97	174,518	138,909	102,038	12.13	8,412

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, 2005

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						
1950	163,182.02	116,643	92,843	70,339	12.55	5,605
1951	306,505.54	216,240	172,118	134,388	12.96	10,369
1952	672,868.17	468,249	372,706	300,162	13.38	22,434
1953	310,930.10	213,422	169,874	141,056	13.80	10,221
1954	178,599.02	120,840	96,183	82,416	14.23	5,792
1955	744,265.02	496,425	395,132	349,133	14.65	23,832
1956	310,640.23	204,184	162,521	148,119	15.08	9,822
1957	727,650.90	471,154	375,018	352,633	15.51	22,736
1958	678,965.86	432,841	344,522	334,444	15.95	20,968
1959	644,465.46	404,402	321,886	322,579	16.39	19,681
1960	702,008.03	433,490	345,039	356,969	16.83	21,210
1961	749,576.72	455,368	362,453	387,124	17.27	22,416
1962	907,836.92	542,251	431,608	476,229	17.72	26,875
1963	705,616.77	414,197	329,683	375,934	18.17	20,690
1964	481,258.60	277,590	220,949	260,310	18.62	13,980
1965	319,136.87	180,759	143,876	175,261	19.08	9,186
1966	406,480.24	225,962	179,856	226,624	19.54	11,598
1967	403,357.25	219,910	175,039	228,318	20.01	11,410
1968	114,367.61	61,129	48,656	65,712	20.48	3,209
1969	656,915.71	344,158	273,935	382,981	20.95	18,281
1970	1,676,252.30	859,917	684,456	991,796	21.43	46,281
1971	712,583.69	357,717	284,727	427,857	21.91	19,528
1972	1,621,947.79	796,214	633,751	988,197	22.40	44,116
1973	1,577,813.84	757,035	602,566	975,248	22.89	42,606
1974	2,409,406.47	1,128,566	898,289	1,511,117	23.39	64,605
1975	2,175,485.24	994,197	791,337	1,384,148	23.89	57,938
1976	2,122,158.01	945,421	752,513	1,369,645	24.40	56,133
1977	2,587,773.00	1,122,835	893,727	1,694,046	24.91	68,007
1978	2,342,985.81	988,740	786,993	1,555,993	25.43	61,187
1979	2,181,888.52	894,574	712,041	1,469,848	25.96	56,620
1980	1,492,186.92	593,890	472,710	1,019,477	26.49	38,485
1981	2,308,502.31	890,389	708,710	1,599,792	27.03	59,186
1982	1,513,004.59	564,956	449,680	1,063,325	27.57	38,568
1983	2,628,444.28	1,318,953	1,049,829	1,578,615	22.34	70,663
1984	3,227,487.29	1,568,236	1,248,247	1,979,240	22.75	87,000
1985	3,379,208.34	1,593,297	1,268,194	2,111,014	22.98	91,863
1986	2,999,071.52	1,368,476	1,089,247	1,909,825	23.24	82,178
1987	3,572,415.87	1,572,935	1,251,987	2,320,429	23.52	98,658

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, 2005

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						
1988	3,567,185.56	1,510,703	1,202,453	2,364,733	23.82	99,275
1989	5,432,794.42	2,205,171	1,755,219	3,677,575	24.15	152,281
1990	4,538,631.00	1,765,981	1,405,643	3,132,988	24.34	128,718
1991	4,141,989.30	1,531,708	1,219,172	2,922,817	24.71	118,285
1992	2,689,536.27	944,027	751,404	1,938,132	24.96	77,650
1993	2,780,634.37	924,561	735,910	2,044,724	25.09	81,496
1994	2,418,819.61	753,946	600,108	1,818,712	25.40	71,603
1995	2,686,067.29	781,377	621,942	2,064,125	25.60	80,630
1996	1,431,828.16	385,019	306,458	1,125,370	25.83	43,568
1997	1,536,128.52	377,427	300,415	1,235,714	26.10	47,345
1998	908,347.69	201,653	160,507	747,841	26.28	28,457
1999	6,162,415.45	1,213,996	966,287	5,196,128	26.50	196,080
2000	5,009,596.30	857,142	682,247	4,327,349	26.65	162,377
2001	4,113,192.46	592,300	471,445	3,641,747	26.75	136,140
2002	7,182,623.44	827,438	658,604	6,524,019	26.89	242,619
2003	3,832,531.34	325,765	259,295	3,573,236	26.91	132,785
2004	11,940,451.82	630,456	501,815	11,438,637	26.91	425,070
2005	22,011,989.63	405,021	322,379	21,689,611	26.75	810,827
	143,913,678.46	41,482,618	33,020,001	110,893,677		4,468,259
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					24.8	3.10

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 368.3 LINE TRANSFORMERS - CONVENTIONAL DISTRIBUTION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2005

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 46-R1						
1906	297.26	297	297			
1908	15.82	16	16			
1912	60.01	60	60			
1913	205.02	205	205			
1916	644.84	631	502	143	0.98	143
1917	366.66	356	283	84	1.31	64
1918	5,804.74	5,596	4,454	1,351	1.65	819
1919	276.11	264	210	66	1.99	33
1920	1,768.22	1,679	1,336	432	2.32	186
1921	1,134.86	1,070	852	283	2.64	107
1922	1,262.40	1,181	940	322	2.95	109
1923	3,650.29	3,392	2,700	950	3.25	292
1924	10,198.77	9,411	7,491	2,708	3.55	763
1925	11,765.49	10,781	8,582	3,183	3.85	827
1926	12,235.60	11,134	8,863	3,373	4.14	815
1927	24,293.90	21,950	17,472	6,822	4.44	1,536
1928	31,723.95	28,456	22,651	9,073	4.74	1,914
1929	55,224.93	49,161	39,131	16,094	5.05	3,187
1930	56,475.87	49,896	39,717	16,759	5.36	3,127
1931	25,283.69	22,166	17,644	7,640	5.67	1,347
1932	9,231.22	8,029	6,391	2,840	5.99	474
1933	9,819.16	8,472	6,744	3,075	6.31	487
1934	105.14	90	72	33	6.63	5
1935	4,607.02	3,909	3,112	1,495	6.97	214
1936	14,871.04	12,511	9,959	4,912	7.30	673
1937	44,574.64	37,171	29,588	14,987	7.64	1,962
1938	7,882.13	6,513	5,184	2,698	7.99	338
1939	3,302.93	2,704	2,152	1,151	8.34	138
1940	10,608.92	8,603	6,848	3,761	8.70	432
1941	55,170.00	44,302	35,264	19,906	9.06	2,197
1942	16,886.13	13,424	10,685	6,201	9.43	658
1943	10,757.51	8,463	6,736	4,022	9.81	410
1944	7,747.21	6,031	4,801	2,946	10.19	289
1945	15,834.49	12,196	9,708	6,126	10.57	580
1946	9,080.54	6,915	5,504	3,577	10.97	326
1947	11,856.74	8,928	7,107	4,750	11.36	418
1948	72,846.24	54,205	43,146	29,700	11.77	2,523
1949	44,428.72	32,664	26,000	18,429	12.18	1,513

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 368.3 LINE TRANSFORMERS - CONVENTIONAL DISTRIBUTION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2005

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 46-R1						
1950	50,824.53	36,904	29,375	21,450	12.60	1,702
1951	107,457.11	77,047	61,328	46,129	13.02	3,543
1952	77,418.84	54,782	43,606	33,813	13.45	2,514
1953	88,521.13	61,788	49,182	39,339	13.89	2,832
1954	207,684.20	142,991	113,819	93,865	14.33	6,550
1955	251,657.74	170,800	135,954	115,704	14.78	7,828
1956	266,806.52	178,414	142,015	124,792	15.24	8,188
1957	112,133.91	73,863	58,794	53,340	15.70	3,397
1958	265,190.01	171,976	136,890	128,300	16.17	7,934
1959	274,500.10	175,131	139,402	135,098	16.65	8,114
1960	382,405.67	239,921	190,974	191,432	17.14	11,169
1961	232,240.49	143,223	114,003	118,237	17.63	6,707
1962	220,299.97	133,480	106,248	114,052	18.13	6,291
1963	230,244.57	136,949	109,009	121,236	18.64	6,504
1964	121,260.91	70,756	56,321	64,940	19.16	3,389
1965	151,840.96	86,883	69,158	82,683	19.68	4,201
1966	245,959.75	137,910	109,774	136,186	20.21	6,739
1967	457,286.29	251,004	199,796	257,490	20.75	12,409
1968	701,124.35	376,504	299,692	401,432	21.30	18,847
1969	284,691.70	149,463	118,970	165,722	21.85	7,585
1970	654,993.53	335,881	267,356	387,638	22.41	17,298
1971	326,678.54	163,470	130,120	196,559	22.98	8,553
1972	479,570.68	233,935	186,209	293,362	23.56	12,452
1973	779,016.70	370,189	294,665	484,352	24.14	20,064
1974	1,101,928.10	509,532	405,580	696,348	24.73	28,158
1975	849,712.80	381,776	303,888	545,825	25.33	21,549
1976	276,272.35	120,538	95,947	180,325	25.93	6,954
1977	451,764.49	191,006	152,038	299,726	26.55	11,289
1978	867,776.21	355,441	282,926	584,850	27.16	21,534
1979	533,183.26	211,087	168,022	365,161	27.79	13,140
1980	661,452.25	252,807	201,231	460,221	28.42	16,194
1981	549,694.49	202,452	161,149	388,545	29.06	13,370
1982	440,747.24	156,157	124,299	316,448	29.70	10,655
1983	582,566.02	276,602	220,171	362,395	24.89	14,560
1984	532,878.40	245,177	195,157	337,721	25.23	13,386
1985	847,516.15	377,060	300,134	547,382	25.58	21,399
1986	789,059.85	338,507	269,447	519,613	25.95	20,024
1987	1,048,035.42	432,419	344,199	703,836	26.34	26,721

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 368.3 LINE TRANSFORMERS - CONVENTIONAL DISTRIBUTION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2005

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 46-R1						
1988	827,730.09	327,367	260,579	567,151	26.75	21,202
1989	819,637.96	311,053	247,594	572,044	26.98	21,203
1990	1,070,345.41	386,609	307,735	762,610	27.42	27,812
1991	1,025,248.43	352,378	280,488	744,760	27.69	26,896
1992	524,382.37	170,634	135,822	388,560	27.99	13,882
1993	27,801.28	8,549	6,805	20,996	28.15	746
1994	71,493.63	20,640	16,429	55,065	28.34	1,943
1995	89,522.36	24,064	19,155	70,367	28.56	2,464
1996	146,061.53	36,355	28,938	117,124	28.67	4,085
1997	243,022.54	55,361	44,067	198,956	28.81	6,906
1998	201,113.03	41,490	33,025	168,088	28.86	5,824
1999	1,170,071.07	215,995	171,929	998,142	28.71	34,766
2000	1,564,452.33	252,190	200,740	1,363,712	28.63	47,632
2001	1,597,814.73	218,581	173,987	1,423,828	28.39	50,152
2002	1,837,771.48	205,279	163,399	1,674,372	27.85	60,121
2003	1,923,236.75	162,514	129,359	1,793,878	27.09	66,219
	30,234,398.43	11,305,716	8,999,306	21,235,092		854,502

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT.. 24.9 . 2.83

DUQUÈSNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 368.5 LINE TRANSFORMERS - NETWORK

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2005

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						
1926	448.75	416	331	118	3.62	33
1927	25,926.32	23,899	19,024	6,902	3.91	1,765
1928	32,913.73	30,156	24,004	8,910	4.19	2,126
1929	87,078.05	79,276	63,103	23,975	4.48	5,352
1930	31,482.94	28,473	22,664	8,819	4.78	1,845
1931	38,200.52	34,327	27,324	10,877	5.07	2,145
1932	2,006.90	1,792	1,426	581	5.36	108
1933	1,410.61	1,251	996	415	5.65	73
1935	2,770.36	2,425	1,930	840	6.24	135
1936	13,796.55	11,992	9,546	4,251	6.54	650
1937	10,526.25	9,086	7,232	3,294	6.84	482
1938	5,076.71	4,351	3,463	1,614	7.15	226
1939	3,207.28	2,729	2,172	1,035	7.46	139
1940	12,305.48	10,391	8,271	4,034	7.78	519
1941	24,400.47	20,448	16,277	8,123	8.10	1,003
1942	6,076.22	5,052	4,021	2,055	8.43	244
1943	1,402.05	1,156	920	482	8.77	55
1944	6,284.62	5,140	4,091	2,194	9.11	241
1945	3,376.71	2,737	2,179	1,198	9.47	127
1946	4,044.21	3,249	2,586	1,458	9.83	148
1947	5,528.60	4,400	3,502	2,027	10.21	199
1948	28,102.19	22,150	17,631	10,471	10.59	989
1949	77,949.56	60,816	48,409	29,541	10.99	2,688
1950	42,387.28	32,731	26,054	16,333	11.39	1,434
1951	44,056.13	33,650	26,785	17,271	11.81	1,462
1952	161,527.65	121,986	97,100	64,428	12.24	5,264
1953	145,484.18	108,589	86,436	59,048	12.68	4,657
1954	107,732.52	79,442	63,236	44,497	13.13	3,389
1955	156,886.52	114,213	90,913	65,974	13.60	4,851
1956	126,057.94	90,585	72,105	53,953	14.07	3,835
1957	147,526.17	104,567	83,235	64,291	14.56	4,416
1958	140,359.74	98,083	78,074	62,286	15.06	4,136
1959	136,872.18	94,250	75,023	61,849	15.57	3,972
1960	365,166.22	247,656	197,133	168,033	16.09	10,443
1961	117,457.36	78,391	62,399	55,058	16.63	3,311
1962	99,681.14	65,451	52,099	47,582	17.17	2,771
1963	168,361.39	108,660	86,493	81,868	17.73	4,617
1964	130,586.21	82,792	65,902	64,684	18.30	3,535

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 368.5 LINE TRANSFORMERS - NETWORK

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2005

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						
1965	52,664.97	32,779	26,092	26,573	18.88	1,407
1966	117,945.67	71,994	57,307	60,639	19.48	3,113
1967	355,784.17	212,901	169,468	186,316	20.08	9,279
1968	250,237.66	146,639	116,724	133,514	20.70	6,450
1969	129,799.09	74,453	59,264	70,535	21.32	3,308
1970	65,687.52	36,838	29,323	36,365	21.96	1,656
1971	186,494.11	102,199	81,350	105,144	22.60	4,652
1972	966,842.21	517,067	411,584	555,258	23.26	23,872
1973	208,751.25	108,843	86,639	122,112	23.93	5,103
1974	227,111.58	115,373	91,837	135,275	24.60	5,499
1975	359,924.82	177,875	141,588	218,337	25.29	8,633
1976	230,228.86	110,602	88,039	142,190	25.98	5,473
1977	74,769.84	34,858	27,747	47,023	26.69	1,762
1978	422,850.30	191,128	152,137	270,713	27.40	9,880
1979	1,023,232.24	447,562	356,258	666,974	28.13	23,710
1980	242,084.87	102,353	81,473	160,612	28.86	5,565
1981	1,513,521.06	617,517	491,541	1,021,980	29.60	34,526
1982	1,688,035.84	663,398	528,062	1,159,974	30.35	38,220
1983	375,499.54	173,218	137,881	237,619	26.28	9,042
1984	682,075.13	303,592	241,658	440,417	26.81	16,427
1986	444,368.41	181,969	144,847	299,521	28.12	10,652
1987	977,471.03	383,364	305,156	672,315	28.67	23,450
1988	483,486.22	181,066	144,128	339,358	29.23	11,610
1989	406,311.98	145,500	115,817	290,495	29.58	9,821
1990	239,551.15	81,328	64,737	174,814	30.16	5,796
1991	410,753.80	131,647	104,791	305,963	30.75	9,950
1992	7,463.65	2,247	1,789	5,675	31.34	181
1993	8,559.26	2,418	1,925	6,634	31.75	209
1994	32,092.22	8,415	6,698	25,394	32.36	785
1995	12,035.47	2,920	2,324	9,711	32.79	296
1996	22,012.13	4,873	3,879	18,133	33.42	543
1997	11,258.22	2,258	1,797	9,461	33.87	279
1998	1,506.93	271	216	1,291	34.17	38
1999	330,521.04	52,222	41,569	288,952	34.65	8,339
2000	790,316.58	107,404	85,493	704,824	34.98	20,149
2001	3,014,206.96	341,811	272,080	2,742,127	35.18	77,946
2002	895,372.34	80,584	64,144	831,228	35.41	23,474
2003	2,327,940.72	154,342	122,856	2,205,085	35.23	62,591
	22,103,226.55	7,932,586	6,314,307	15,788,920		567,071

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT.. 27.8 2.57

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 368.7 LINE TRANSFORMERS - UNDERGROUND RES. DISTR.

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2005

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 36-R2						
1961	19,765.16	16,207	12,901	6,864	6.48	1,059
1962	1,418.99	1,149	915	504	6.84	74
1964	1,720.41	1,358	1,081	639	7.59	84
1965	12,927.82	10,062	8,009	4,919	7.98	616
1966	57,676.31	44,232	35,208	22,468	8.39	2,678
1967	66,442.89	50,164	39,930	26,513	8.82	3,006
1968	41,222.37	30,620	24,373	16,849	9.26	1,820
1969	141,660.38	103,412	82,316	59,344	9.72	6,105
1970	159,230.06	114,120	90,839	68,391	10.20	6,705
1971	198,107.44	139,289	110,874	87,233	10.69	8,160
1972	143,436.21	98,813	78,655	64,781	11.20	5,784
1973	476,772.26	321,440	255,865	220,907	11.73	18,833
1974	711,068.68	468,736	373,112	337,957	12.27	27,543
1975	52,657.12	33,906	26,989	25,668	12.82	2,002
1976	311,268.41	195,414	155,549	155,719	13.40	11,621
1977	277,556.36	169,698	135,079	142,477	13.99	10,184
1978	352,393.85	209,569	166,816	185,578	14.59	12,720
1979	621,102.58	358,687	285,513	335,590	15.21	22,064
1980	445,339.71	249,257	198,408	246,932	15.85	15,579
1981	2,290.90	1,241	988	1,303	16.50	79
1982	6,100.12	3,192	2,541	3,559	17.16	207
1983	396,988.34	234,938	187,010	209,978	15.52	13,530
1984	319,415.36	182,674	145,408	174,007	16.09	10,815
1985	559,036.45	309,427	246,303	312,733	16.54	18,908
1986	506,047.19	269,420	214,457	291,590	17.13	17,022
1987	483,476.70	246,863	196,502	286,975	17.73	16,186
1988	510,127.38	249,962	198,969	311,158	18.21	17,087
1989	1,276,379.04	596,069	474,468	801,911	18.83	42,587
1990	557,610.11	248,081	197,471	360,139	19.34	18,621
1991	744,889.18	314,343	250,216	494,673	19.86	24,908
1992	253,479.30	100,606	80,082	173,397	20.51	8,454
1993	415,559.01	154,796	123,217	292,342	21.06	13,881
1994	336,874.58	116,997	93,129	243,746	21.61	11,279
1995	367,326.05	118,022	93,945	273,381	22.18	12,326
1996	273,672.50	80,870	64,372	209,301	22.65	9,241
1997	214,604.87	57,643	45,884	168,721	23.15	7,288
1998	45,689.76	11,002	8,758	36,932	23.65	1,562
1999	238,103.26	50,454	40,161	197,942	24.17	8,190

DUQUÈSNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 368.7 LINE TRANSFORMERS - UNDERGROUND RES. DISTR.

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2005

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 36-R2						
2000	291,202.97	53,174	42,326	248,877	24.62	10,109
2001	451,289.81	68,867	54,818	396,472	25.00	15,859
2002	1,272,581.65	154,619	123,076	1,149,506	25.32	45,399
2003	916,233.91	82,003	65,274	850,960	25.43	33,463
	14,530,745.45	6,321,396	5,031,807	9,498,936		513,638
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					18.5	3.53

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 369.2 SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2005

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 60-R3						
1899	34,036.01	34,036	34,036			
1900	97.98	98	98			
1904	4,200.68	4,201	4,201			
1905	20,545.50	20,457	20,546			
1906	379.10	376	379			
1907	2,285.09	2,258	2,285			
1908	1,637.84	1,612	1,638			
1910	11,037.23	10,780	11,037			
1911	9,416.33	9,159	9,416			
1912	4,471.81	4,332	4,472			
1913	23,921.95	23,073	23,922			
1914	16,151.94	15,514	16,152			
1915	15,980.35	15,280	15,980			
1916	3,754.58	3,574	3,755			
1917	1,319.87	1,251	1,320			
1918	1,755.02	1,656	1,755			
1919	3,875.48	3,640	3,875			
1920	8,283.96	7,746	8,284			
1921	89,639.12	83,427	89,639			
1922	76,572.14	70,929	76,572			
1923	30,495.47	28,123	30,495			
1924	53,854.49	49,428	53,854			
1925	68,874.02	62,916	68,874			
1926	70,320.65	63,936	70,321			
1927	86,076.41	77,882	86,076			
1928	64,972.85	58,495	64,917	56	5.98	9
1929	57,688.48	51,677	57,351	337	6.25	54
1930	57,734.43	51,459	57,109	625	6.52	96
1931	58,573.63	51,937	57,639	935	6.80	138
1932	32,202.55	28,396	31,514	689	7.09	97
1933	24,582.46	21,559	23,926	656	7.38	89
1934	51,093.23	44,543	49,433	1,660	7.69	216
1935	32,700.72	28,342	31,454	1,247	8.00	156
1936	36,821.36	31,711	35,193	1,628	8.33	195
1937	47,310.54	40,474	44,918	2,393	8.67	276
1938	7,761.28	6,595	7,319	442	9.02	49
1939	42,046.72	35,475	39,370	2,677	9.38	285
1940	7,846.18	6,570	7,291	555	9.76	57

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 369.2 SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2005

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 60-R3						
1941	22,380.65	18,594	20,635	1,746	10.15	172
1942	47,947.71	39,509	43,847	4,101	10.56	388
1943	6,963.20	5,689	6,314	649	10.98	59
1944	10,495.73	8,498	9,431	1,065	11.42	93
1945	20,333.61	16,312	18,103	2,231	11.87	188
1946	3,445.09	2,736	3,036	409	12.34	33
1947	20,429.47	16,062	17,825	2,604	12.83	203
1948	119,883.22	93,245	103,482	16,401	13.33	1,230
1949	167,652.78	128,959	143,117	24,536	13.85	1,772
1950	194,009.01	147,505	163,699	30,310	14.38	2,108
1951	266,696.08	200,342	222,337	44,359	14.93	2,971
1952	279,658.72	207,451	230,227	49,432	15.49	3,191
1953	311,495.17	228,077	253,117	58,378	16.07	3,633
1954	442,060.12	319,300	354,356	87,704	16.66	5,264
1955	633,099.13	450,893	500,396	132,703	17.27	7,684
1956	842,925.40	591,565	656,512	186,413	17.89	10,420
1957	907,743.96	627,433	696,318	211,426	18.53	11,410
1958	803,731.90	546,779	606,809	196,923	19.18	10,267
1959	721,571.88	482,948	535,970	185,602	19.84	9,355
1960	782,295.87	514,907	571,438	210,858	20.51	10,281
1961	607,645.50	393,025	436,175	171,471	21.19	8,092
1962	837,835.36	532,193	590,622	247,213	21.89	11,293
1963	751,270.05	468,267	519,678	231,592	22.60	10,247
1964	712,320.85	435,442	483,249	229,072	23.32	9,823
1965	892,446.47	534,754	593,464	298,982	24.05	12,432
1966	869,179.18	510,034	566,030	303,149	24.79	12,229
1967	865,390.09	497,167	551,751	313,639	25.53	12,285
1968	646,669.04	363,299	403,185	243,484	26.29	9,261
1969	972,950.65	534,150	592,794	380,157	27.06	14,049
1970	2,141,329.22	1,147,752	1,273,763	867,566	27.84	31,163
1971	1,212,612.06	633,954	703,555	509,057	28.63	17,781
1972	1,319,309.39	672,452	746,280	573,029	29.42	19,478
1973	1,301,099.36	645,606	716,487	584,612	30.23	19,339
1974	1,094,576.08	528,352	586,359	508,217	31.04	16,373
1975	1,325,404.06	621,615	689,862	635,542	31.86	19,948
1976	1,183,283.95	538,631	597,767	585,517	32.69	17,911
1977	1,091,692.43	481,655	534,535	557,157	33.53	16,617
1978	1,163,016.42	496,608	551,130	611,886	34.38	17,798

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 369.2 SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2005

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 60-R3						
1979	1,327,172.11	547,857	608,006	719,166	35.23	20,413
1980	1,686,291.20	671,987	745,764	940,527	36.09	26,061
1981	1,407,218.45	540,372	599,699	807,519	36.96	21,848
1982	1,419,532.65	524,233	581,788	837,745	37.84	22,139
1983	1,662,040.45	661,991	734,670	927,370	33.99	27,284
1984	1,808,113.02	688,168	763,721	1,044,392	34.99	29,848
1985	1,580,747.73	576,815	640,143	940,605	35.68	26,362
1986	1,527,763.72	533,342	591,897	935,867	36.36	25,739
1987	1,538,507.22	512,323	568,571	969,936	37.06	26,172
1988	1,817,033.07	572,365	635,205	1,181,828	38.06	31,052
1989	2,194,198.22	655,407	727,364	1,466,834	38.75	37,854
1990	2,142,280.27	604,337	670,687	1,471,593	39.45	37,303
1991	2,425,132.09	643,630	714,294	1,710,838	40.14	42,622
1992	2,385,024.00	589,339	654,042	1,730,982	41.14	42,075
1993	2,792,177.86	642,201	712,708	2,079,470	41.85	49,689
1994	2,871,669.15	611,091	678,182	2,193,487	42.55	51,551
1995	1,452,103.63	282,144	313,120	1,138,984	43.55	26,153
1996	1,656,709.58	292,741	324,881	1,331,829	44.26	30,091
1997	3,231,269.58	513,772	570,178	2,661,092	44.97	59,175
1998	106,706.13	15,046	16,698	90,008	45.69	1,970
1999	1,178,665.02	144,033	159,846	1,018,819	46.69	21,821
2000	1,822,990.74	189,591	210,406	1,612,585	47.41	34,014
2001	671,992.08	57,455	63,763	608,229	48.13	12,637
2002	1,225,603.98	81,993	90,995	1,134,609	48.85	23,226
2003	1,447,437.07	69,477	77,105	1,370,332	49.58	27,639
2004	1,681,053.05	48,919	54,290	1,626,763	50.05	32,503
2005	2,185,488.75	21,636	24,011	2,161,478	50.26	43,006
	73,998,087.13	27,026,942	29,972,105	44,025,979		1,188,805

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT.. 37.0 1.61

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 370 METERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2005

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 30-R2.5						
1976	166,734.28	125,601	160,761	5,973	7.40	807
1977	172,684.07	127,268	162,894	9,790	7.89	1,241
1978	1,214,093.79	873,783	1,118,381	95,713	8.41	11,381
1979	1,573,457.78	1,104,095	1,413,165	160,293	8.95	17,910
1980	1,572,053.54	1,073,241	1,373,674	198,380	9.52	20,838
1981	1,671,747.06	1,107,867	1,417,992	253,755	10.12	25,075
1982	1,703,678.59	1,093,762	1,399,939	303,740	10.74	28,281
1983	1,755,131.42	1,208,408	1,546,678	208,453	10.18	20,477
1984	1,603,659.40	1,068,839	1,368,039	235,620	10.76	21,898
1985	2,571,284.31	1,660,535	2,125,369	445,915	11.24	39,672
1986	2,480,376.35	1,543,042	1,974,986	505,390	11.85	42,649
1987	2,929,135.16	1,750,451	2,240,455	688,680	12.46	55,271
1988	3,247,896.58	1,858,771	2,379,097	868,800	13.08	66,422
1989	3,193,496.28	1,744,288	2,232,567	960,929	13.71	70,090
1990	3,210,107.10	1,667,009	2,133,655	1,076,452	14.35	75,014
1991	2,787,397.32	1,370,285	1,753,869	1,033,528	15.00	68,902
1992	2,966,262.50	1,377,532	1,763,145	1,203,118	15.57	77,272
1993	3,509,326.86	1,526,557	1,953,887	1,555,440	16.24	95,778
1994	3,317,542.01	1,342,941	1,718,871	1,598,671	16.91	94,540
1995	1,842,089.93	688,573	881,325	960,765	17.59	54,620
1996	1,164,899.76	399,561	511,410	653,490	18.20	35,906
1997	1,209,178.58	375,208	480,240	728,939	18.90	38,568
1998	2,766.03	768	983	1,783	19.53	91
2000	1,384,541.15	289,369	370,372	1,014,169	20.82	48,711
2001	1,452,712.98	252,336	322,973	1,129,740	21.41	52,767
2002	2,182,040.40	300,249	384,298	1,797,742	21.94	81,939
2003	5,393,203.18	540,938	692,363	4,700,840	22.44	209,485
2004	1,065,172.46	65,828	84,255	980,917	22.77	43,079
2005	30,352,257.75	664,714	850,788	29,501,470	22.33	1,321,159
	87,694,926.62	27,201,819	34,816,431	52,878,495		2,719,843

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT.. 19.4 3.10

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 370.1 METERS - COMMUNICATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2005

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 10-S3						
2000	17,011,164.70	9,692,962	13,243,847	3,767,318	4.15	907,787
2001	1,332,742.33	633,986	866,239	466,503	4.96	94,053
2003	85,468.74	22,931	31,331	54,138	6.82	7,938
	18,429,375.77	10,349,879	14,141,417	4,287,959		1,009,778
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					4.2	5.48

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 373 STREET LIGHTING EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2005

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 25-S0

1893	20.68	21	21			
1898	101.11	101	101			
1899	3,146.25	3,146	3,146			
1900	241.25	241	241			
1901	6,978.74	6,979	6,979			
1902	9,981.18	9,981	9,981			
1903	5,262.44	5,262	5,262			
1904	4,047.57	4,048	4,048			
1905	1,254.46	1,254	1,254			
1906	51.98	52	52			
1907	3,016.31	3,016	3,016			
1908	27.16	27	27			
1910	4,303.93	4,304	4,304			
1911	1,970.16	1,970	1,970			
1913	10,996.65	10,997	10,997			
1914	825.67	826	826			
1915	578.51	579	579			
1916	1,668.07	1,668	1,668			
1917	1,699.41	1,699	1,699			
1918	382.35	382	382			
1919	201.67	202	202			
1920	13,386.64	13,387	13,387			
1921	7,257.85	7,258	7,258			
1922	7,576.23	7,576	7,576			
1923	10,860.11	10,860	10,860			
1924	24,461.67	24,462	24,462			
1925	15,717.67	15,718	15,718			
1926	44,724.25	44,724	44,724			
1927	47,292.73	47,293	47,293			
1928	88,921.45	88,921	88,921			
1929	16,365.26	16,365	16,365			
1930	20,601.28	20,601	20,601			
1931	57,823.46	57,823	57,823			
1932	12,671.51	12,672	12,672			
1933	32,463.78	32,464	32,464			
1934	44,347.12	44,347	44,347			
1935	31,874.28	31,874	31,874			
1936	8,242.93	8,243	8,243			

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 373 STREET LIGHTING EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2005

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 25-S0						
1937	40,843.06	40,843	40,843			
1938	467.12	467	467			
1939	24,140.46	24,140	24,140			
1940	11,771.95	11,772	11,772			
1941	39,224.31	39,224	39,224			
1942	10,284.88	10,285	10,285			
1943	11,473.98	11,474	11,474			
1944	2,123.03	2,123	2,123			
1945	3,640.17	3,640	3,640			
1946	4,665.19	4,665	4,665			
1947	3,788.15	3,788	3,788			
1948	9,489.87	9,490	9,490			
1949	5,562.96	5,563	5,563			
1950	19,272.88	19,273	19,273			
1951	29,098.74	29,099	29,099			
1952	27,499.40	27,499	27,499			
1953	31,481.41	31,481	31,481			
1954	33,086.96	33,087	33,087			
1955	73,736.29	73,736	73,736			
1956	61,643.75	61,151	61,644			
1957	42,248.40	41,319	42,248			
1958	76,202.37	73,398	76,202			
1959	123,704.81	117,322	123,705			
1960	117,825.64	110,002	117,826			
1961	87,727.55	80,604	87,728			
1962	149,973.62	135,516	149,974			
1963	80,780.64	71,766	80,781			
1964	72,864.84	63,626	72,865			
1965	185,717.68	159,346	185,718			
1966	192,616.24	162,260	192,616			
1967	226,584.32	187,340	226,584			
1968	105,715.86	85,757	105,716			
1969	249,133.15	198,210	249,133			
1970	495,298.19	386,134	495,298			
1971	185,758.65	141,771	185,759			
1972	209,994.63	156,908	206,517	3,478	6.32	550
1973	414,774.42	303,117	398,952	15,822	6.73	2,351
1974	234,556.47	167,567	220,546	14,010	7.14	1,962

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 373 STREET LIGHTING EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2005

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 25-S0						
1975	237,863.72	165,934	218,397	19,467	7.56	2,575
1976	300,453.25	204,549	269,220	31,233	7.98	3,914
1977	201,896.79	133,979	176,339	25,558	8.41	3,039
1978	327,448.77	211,663	278,584	48,865	8.84	5,528
1979	796,739.53	500,990	659,386	137,354	9.28	14,801
1980	888,680.49	543,162	714,891	173,789	9.72	17,880
1981	927,722.37	550,696	724,807	202,915	10.16	19,972
1982	1,801,670.44	1,036,321	1,363,970	437,700	10.62	41,215
1983	2,129,297.48	1,490,082	1,961,194	168,103	9.65	17,420
1984	2,186,116.32	1,494,648	1,967,204	218,912	9.95	22,001
1985	1,379,190.31	918,955	1,209,497	169,693	10.27	16,523
1986	929,705.01	601,891	792,188	137,517	10.62	12,949
1987	609,037.25	383,084	504,202	104,835	10.91	9,609
1988	544,985.91	331,896	436,830	108,156	11.24	9,622
1989	367,888.44	216,098	284,421	83,467	11.59	7,202
1990	570,363.86	322,712	424,742	145,622	11.90	12,237
1991	601,562.05	326,227	429,369	172,193	12.24	14,068
1992	497,810.09	258,065	339,656	158,154	12.54	12,612
1993	873,711.11	431,439	567,845	305,866	12.82	23,859
1994	1,132,339.70	530,048	697,631	434,709	13.07	33,260
1995	927,418.85	408,064	537,080	390,339	13.37	29,195
1996	1,263,705.50	518,625	682,596	581,110	13.65	42,572
1997	316,304.31	119,911	157,823	158,481	13.92	11,385
1998	20,131.15	6,961	9,162	10,969	14.19	773
1999	2,573,505.02	799,588	1,052,389	1,521,116	14.42	105,487
2000	903,550.24	246,489	324,420	579,130	14.66	39,504
2001	182,361.28	42,344	55,732	126,629	14.88	8,510
2002	618,532.02	116,717	153,619	464,913	15.05	30,891
2003	267,402.89	37,784	49,730	217,673	15.20	14,321
2004	427,499.94	38,176	50,246	377,254	15.31	24,641
2005	3,238,701.66	102,991	135,553	3,103,149	15.25	203,485
	32,279,711.56	16,716,195	21,431,527	10,848,181		815,913

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT.. 13.3 2.53

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2005

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MANCHESTER FACILITY						
INTERIM SURVIVOR CURVE.. IOWA 55-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2030						
1904	3,848.35	3,638	2,701	1,147	3.01	381
1925	20,907.09	17,738	13,168	7,739	8.34	928
1926	60,316.51	50,871	37,765	22,552	8.61	2,619
1927	460,923.45	386,392	286,846	174,077	8.89	19,581
1928	18,426.62	15,357	11,401	7,026	9.16	767
1929	48,165.28	39,905	29,624	18,541	9.43	1,966
1930	43,971.92	36,206	26,878	17,094	9.71	1,760
1932	251.29	204	151	100	10.26	10
1938	214.54	168	125	90	11.90	8
1939	12,899.85	10,032	7,447	5,453	12.17	448
1940	4,337.49	3,351	2,488	1,849	12.44	149
1941	18,775.52	14,405	10,694	8,082	12.72	635
1942	9,498.53	7,238	5,373	4,126	12.99	318
1943	13,454.29	10,182	7,559	5,895	13.26	445
1944	9,187.52	6,904	5,125	4,063	13.53	300
1945	28,447.31	21,225	15,757	12,690	13.80	920
1946	10,981.59	8,134	6,038	4,944	14.07	351
1947	1,080.23	794	589	491	14.34	34
1948	32,217.62	23,509	17,452	14,766	14.61	1,011
1949	11,124.82	8,054	5,979	5,146	14.88	346
1950	9,608.76	6,904	5,125	4,484	15.14	296
1951	15,133.20	10,785	8,006	7,127	15.41	462
1952	7,263.90	5,136	3,813	3,451	15.67	220
1953	5,010.90	3,513	2,608	2,403	15.93	151
1954	9,426.16	6,553	4,865	4,561	16.19	282
1955	21,541.18	14,848	11,023	10,518	16.44	640
1956	28,912.60	19,756	14,666	14,247	16.69	854
1957	39,816.58	26,960	20,014	19,803	16.94	1,169
1958	230,405.92	154,625	114,789	115,617	17.18	6,730
1959	78,075.92	51,905	38,533	39,543	17.42	2,270
1960	33,768.93	22,230	16,503	17,266	17.66	978
1961	14,210.86	9,264	6,877	7,334	17.89	410
1962	33,814.85	21,821	16,199	17,616	18.12	972
1963	58,081.32	37,097	27,540	30,541	18.34	1,665
1964	17,070.54	10,790	8,010	9,061	18.55	488
1965	46,626.90	29,142	21,634	24,993	18.77	1,332

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2005

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MANCHESTER FACILITY						
INTERIM SURVIVOR CURVE.. IOWA 55-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2030						
1966	37,760.18	23,343	17,329	20,431	18.97	1,077
1967	137,448.25	84,008	62,365	75,083	19.17	3,917
1968	101,440.99	61,270	45,485	55,956	19.36	2,890
1969	116,023.23	69,219	51,386	64,637	19.55	3,306
1970	13,431.44	7,910	5,872	7,559	19.74	383
1971	615,569.37	357,892	265,689	349,880	19.91	17,573
1972	56,567.79	32,430	24,075	32,493	20.09	1,617
1973	35,362.80	19,991	14,841	20,522	20.25	1,013
1974	59,630.14	33,214	24,657	34,973	20.41	1,714
1975	190,178.71	104,294	77,425	112,754	20.57	5,481
1976	58,531.93	31,590	23,452	35,080	20.72	1,693
1977	242,021.01	128,441	95,351	146,670	20.86	7,031
1978	89,548.26	46,682	34,655	54,893	21.00	2,614
1979	39,518.33	20,225	15,014	24,504	21.13	1,160
1980	200,259.32	100,510	74,616	125,643	21.26	5,910
1981	196,136.61	96,440	71,594	124,543	21.38	5,825
1982	192,222.64	92,478	68,653	123,570	21.50	5,747
1983	780,958.50	409,457	303,970	476,989	20.42	23,359
1984	47,420.36	24,265	18,014	29,406	20.52	1,433
1985	58,616.64	29,203	21,680	36,937	20.65	1,789
1986	415,246.18	201,644	149,695	265,551	20.66	12,853
1987	54,807.57	25,754	19,119	35,689	20.87	1,710
1988	421,896.19	191,963	142,508	279,388	20.96	13,330
1989	596,198.58	262,685	195,010	401,189	20.95	19,150
1990	1,434,736.03	609,332	452,351	982,385	21.00	46,780
1991	322,054.50	131,237	97,427	224,628	21.09	10,651
1992	210,416.44	82,104	60,952	149,464	21.10	7,084
1993	677,680.06	251,623	186,798	490,882	21.17	23,188
1994	469,516.50	165,223	122,657	346,860	21.18	16,377
1995	461,838.02	152,776	113,417	348,421	21.24	16,404
1996	335,783.06	103,690	76,977	258,806	21.27	12,168
1997	183,088.72	52,290	38,819	144,270	21.26	6,786
1998	475,587.31	124,128	92,149	383,438	21.24	18,053
1999	197,566.80	46,369	34,423	163,144	21.20	7,695
2000	500,239.41	103,450	76,798	423,441	21.10	20,068
2001	189,758.78	33,473	24,849	164,910	21.01	7,849

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2005

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUT. BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)

MANCHESTER FACILITY

INTERIM SURVIVOR CURVE.. IOWA 55-R1.5

PROBABLE RETIREMENT YEAR.. 6-2030

2002	109,818.78	15,759	11,699	98,120	20.89	4,697
2003	91,571.65	9,890	7,342	84,230	20.65	4,079
2004	425,715.48	29,460	21,871	403,844	20.19	20,002
2005	961,656.74	24,907	18,490	943,167	18.84	50,062
	13,261,621.64	5,486,255	4,072,839	9,188,786		466,414

KIRKWOOD STREET HEADQUARTERS

INTERIM SURVIVOR CURVE.. IOWA 55-R1.5

PROBABLE RETIREMENT YEAR.. 6-2011

1927	104,130.64	95,686	71,034	33,097	4.40	7,522
1970	197,470.91	168,897	125,384	72,087	5.30	13,601
1971	252,062.08	214,757	159,430	92,632	5.31	17,445
1973	7,155.02	6,048	4,490	2,665	5.32	501
1974	696.49	586	435	261	5.33	49
1978	18,131.19	14,938	11,090	7,041	5.36	1,314
1980	3,731.18	3,035	2,253	1,478	5.37	275
1983	8,315.91	6,718	4,987	3,329	5.35	622
1984	11,619.57	9,293	6,899	4,721	5.38	878
1985	21,023.68	16,680	12,383	8,641	5.34	1,618
1988	45,089.98	34,485	25,600	19,490	5.38	3,623
	669,426.65	571,123	423,985	245,442		47,448

MCKEESPORT HEADQUARTERS

INTERIM SURVIVOR CURVE.. IOWA 55-R1.5

PROBABLE RETIREMENT YEAR.. 6-2023

1929	114,168.94	95,811	71,127	43,042	8.82	4,880
1930	40.06	33	24	16	9.03	2
1939	636.92	511	379	258	10.75	24
1940	62.29	50	37	25	10.93	2
1941	111.72	89	66	46	11.11	4
1942	139.72	110	82	58	11.28	5
1944	120.22	94	70	50	11.63	4

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2005

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MCKEESPORT HEADQUARTERS						
INTERIM SURVIVOR CURVE.. IOWA 55-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2023						
1945	60.57	47	35	26	11.81	2
1946	2,495.46	1,934	1,436	1,059	11.98	88
1948	8,863.30	6,800	5,048	3,815	12.32	310
1952	4,156.73	3,120	2,316	1,841	12.96	142
1953	6,628.95	4,947	3,673	2,956	13.12	225
1959	85.08	61	45	40	13.98	3
1960	302.11	216	160	142	14.11	10
1961	12,274.90	8,699	6,458	5,817	14.24	408
1962	813.36	572	425	388	14.36	27
1964	7,316.35	5,070	3,764	3,552	14.60	243
1965	15,163.59	10,426	7,740	7,424	14.71	505
1966	36,651.81	24,989	18,551	18,101	14.82	1,221
1967	15,026.78	10,160	7,543	7,484	14.92	502
1968	8,138.14	5,455	4,050	4,088	15.02	272
1971	1,321.47	861	639	682	15.30	45
1972	42,353.57	27,293	20,262	22,092	15.39	1,435
1974	1,517.34	956	710	807	15.56	52
1978	1,730.57	1,036	769	962	15.84	61
1979	1,549.44	913	678	871	15.91	55
1980	48,561.74	28,185	20,924	27,638	15.97	1,731
1981	2,848.25	1,626	1,207	1,641	16.03	102
1983	169,613.25	99,987	74,227	95,386	15.67	6,087
1984	155,314.65	89,834	66,690	88,625	15.67	5,656
1985	109,395.24	61,896	45,950	63,445	15.73	4,033
1987	18,457.51	9,938	7,378	11,080	15.86	699
1988	70,464.78	36,994	27,463	43,002	15.83	2,716
1989	78,715.48	40,003	29,697	49,018	15.97	3,069
1990	136,193.88	67,130	49,835	86,359	15.95	5,414
1991	26,486.47	12,597	9,352	17,134	15.99	1,072
1993	63,584.65	27,901	20,713	42,872	15.99	2,681
1994	29,335.12	12,247	9,092	20,243	16.05	1,261
2000	12,246.40	3,133	2,326	9,920	16.00	620
2001	4,012.92	883	655	3,358	15.95	211
2003	178,683.52	24,533	18,212	160,472	15.71	10,215
2004	25,922.91	2,292	1,702	24,221	15.48	1,565
2005	89,600.97	2,948	2,188	87,413	14.70	5,946
	1,501,167.13	732,380	543,698	957,469		63,605

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2005

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
EASTERN DIVISION HEADQUARTERS						
INTERIM SURVIVOR CURVE.. IOWA 55-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2018						
1963	824,025.99	624,859	463,877	360,149	11.01	32,711
1966	47,304.52	35,237	26,159	21,146	11.19	1,890
1967	8,816.25	6,527	4,845	3,971	11.24	353
1968	8,688.28	6,390	4,744	3,944	11.29	349
1969	398.78	291	216	183	11.34	16
1970	16,146.49	11,708	8,692	7,454	11.39	654
1971	2,935.02	2,112	1,568	1,367	11.43	120
1973	497.08	352	261	236	11.52	20
1974	58,067.82	40,752	30,253	27,815	11.56	2,406
1975	6,520.93	4,533	3,365	3,156	11.60	272
1979	4,975.42	3,315	2,461	2,514	11.73	214
1980	3,063.80	2,016	1,497	1,567	11.76	133
1981	36,605.16	23,764	17,642	18,963	11.79	1,608
1982	1,203.92	771	572	632	11.82	53
1983	218,990.24	144,380	107,184	111,806	11.63	9,614
1984	239,616.34	155,080	115,127	124,489	11.72	10,622
1986	585,306.18	365,231	271,137	314,169	11.75	26,738
1987	7,969.56	4,881	3,624	4,346	11.71	371
1988	162,305.73	97,140	72,114	90,192	11.74	7,682
1989	42,559.22	24,859	18,455	24,104	11.75	2,051
1990	261,183.66	148,169	109,996	151,188	11.82	12,791
1991	459,655.52	253,270	188,020	271,636	11.82	22,981
1992	109,592.22	58,446	43,389	66,203	11.82	5,601
1994	65,001.93	31,994	23,751	41,251	11.86	3,478
1995	172,803.05	81,287	60,345	112,458	11.82	9,514
1996	114,662.00	50,979	37,845	76,817	11.87	6,472
1997	34,103.73	14,235	10,568	23,536	11.87	1,983
1998	39,123.74	15,172	11,263	27,861	11.84	2,353
1999	61,540.30	21,804	16,187	45,353	11.85	3,827
2000	86,444.69	27,438	20,369	66,076	11.83	5,585
2002	8,474.75	1,943	1,442	7,033	11.77	598
2003	11,430.20	2,012	1,494	9,936	11.70	849
2004	791,163.92	90,826	67,427	723,737	11.57	62,553
2005	233,084.37	9,999	7,423	225,661	11.16	20,221
	4,724,260.81	2,361,772	1,753,312	2,970,949		256,683

DUQUESNE LIGHT COMPANY
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ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2005

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
NORTHERN DIVISION HEADQUARTERS						
INTERIM SURVIVOR CURVE.. IOWA 55-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2019						
1963	4,207.27	3,134	2,327	1,880	11.75	160
1964	684,120.29	506,591	376,079	308,041	11.82	26,061
1967	5,445.99	3,954	2,935	2,511	12.02	209
1970	291,850.38	207,272	153,873	137,977	12.19	11,319
1972	13,721.57	9,583	7,114	6,608	12.30	537
1975	6,768.37	4,598	3,413	3,355	12.43	270
1977	22,763.82	15,133	11,234	11,530	12.52	921
1978	10,948.61	7,193	5,340	5,609	12.56	447
1979	35,017.57	22,733	16,876	18,142	12.59	1,441
1982	46,647.04	29,019	21,543	25,104	12.70	1,977
1983	73,273.43	47,151	35,004	38,269	12.47	3,069
1984	133,055.69	84,105	62,437	70,619	12.51	5,645
1986	486,823.75	296,184	219,879	266,945	12.55	21,271
1988	16,004.75	9,299	6,903	9,102	12.62	721
1989	3,321.57	1,880	1,396	1,926	12.65	152
1990	99,468.24	54,737	40,635	58,833	12.67	4,643
1991	44,799.19	23,905	17,746	27,053	12.67	2,135
1993	149,669.80	74,281	55,144	94,526	12.69	7,449
1994	47,686.25	22,651	16,815	30,871	12.71	2,429
1995	8,477.09	3,837	2,848	5,629	12.70	443
1996	124,704.45	53,311	39,577	85,127	12.72	6,692
1998	48,649.81	18,064	13,410	35,240	12.70	2,775
1999	18,342.22	6,213	4,612	13,730	12.69	1,082
2000	110,538.40	33,438	24,824	85,714	12.68	6,760
2001	4,012.92	1,053	782	3,231	12.65	255
2002	66,881.35	14,513	10,774	56,107	12.63	4,442
2003	71,739.29	11,930	8,857	62,882	12.54	5,015
2004	277,094.83	29,926	22,216	254,879	12.39	20,571
2005	114,340.82	4,608	3,421	110,920	11.91	9,313
	3,020,374.76	1,600,296	1,188,014	1,832,360		148,204

DUQUESNE LIGHT COMPANY
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ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2005

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
WESTERN DISTRICT HEADQUARTERS						
INTERIM SURVIVOR CURVE.. IOWA 55-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2023						
1968	557,788.70	373,886	277,562	280,227	15.02	18,657
1969	188.85	125	93	96	15.12	6
1976	14,704.21	9,040	6,711	7,993	15.71	509
1977	11,934.29	7,241	5,376	6,558	15.78	416
1978	255.94	153	114	142	15.84	9
1983	1,450.41	855	635	815	15.67	52
1984	215,204.85	124,474	92,406	122,799	15.67	7,837
1985	27,238.65	15,412	11,441	15,798	15.73	1,004
1992	123,857.87	56,690	42,085	81,773	16.00	5,111
1993	145,724.42	63,944	47,470	98,254	15.99	6,145
1994	5,242.13	2,189	1,625	3,617	16.05	225
1995	93,754.40	37,117	27,554	66,200	16.02	4,132
1996	3,656.21	1,358	1,008	2,648	16.07	165
1997	22,292.39	7,713	5,726	16,566	16.07	1,031
1998	22,292.39	7,107	5,276	17,016	16.03	1,062
1999	72,480.54	20,918	15,529	56,952	16.02	3,555
2000	426,623.07	109,130	81,015	345,608	16.00	21,601
	1,744,689.32	837,352	621,626	1,123,062		71,517

CENTRAL DOWNTOWN - UNDERGROUND
INTERIM SURVIVOR CURVE.. IOWA 55-R1.5
PROBABLE RETIREMENT YEAR.. 6-2027

1972	266,586.93	160,139	118,883	147,704	18.19	8,120
1973	137,931.25	81,793	60,721	77,210	18.32	4,215
1974	48,739.69	28,522	21,174	27,566	18.44	1,495
1975	117.35	68	50	67	18.56	4
1976	24,389.33	13,868	10,295	14,094	18.67	755
1977	4,207.81	2,356	1,749	2,459	18.78	131
1978	17,093.67	9,417	6,991	10,103	18.89	535
1979	10,897.30	5,902	4,381	6,516	18.99	343
1980	17,399.62	9,255	6,871	10,529	19.09	552
1981	62,176.98	32,450	24,090	38,087	19.18	1,986
1983	22,045.72	12,103	8,985	13,061	18.48	707
1984	97,869.42	52,399	38,900	58,969	18.66	3,160

DUQUESNE LIGHT COMPANY
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CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CENTRAL DOWNTOWN - UNDERGROUND						
INTERIM SURVIVOR CURVE.. IOWA 55-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2027						
1985	11,313.44	5,915	4,391	6,922	18.71	370
1986	165,872.32	84,429	62,678	103,194	18.81	5,486
1987	61,302.85	30,394	22,564	38,739	18.81	2,059
1988	149,847.53	72,122	53,541	96,307	18.86	5,106
1989	81,862.29	38,091	28,278	53,584	18.96	2,826
1990	11,704.86	5,261	3,906	7,799	18.98	411
1991	58,248.41	25,169	18,685	39,563	19.06	2,076
1992	36,577.74	15,161	11,255	25,323	19.07	1,328
1994	47,612.21	17,907	13,294	34,318	19.08	1,799
1995	122,371.17	43,430	32,241	90,130	19.09	4,721
1996	283,187.41	93,905	69,712	213,475	19.15	11,148
1998	76,370.92	21,537	15,988	60,383	19.10	3,161
1999	81,573.10	20,736	15,394	66,179	19.07	3,470
2000	16,587.49	3,722	2,763	13,824	19.01	727
2001	116,370.34	22,308	16,560	99,810	18.97	5,261
2004	183,078.20	13,896	10,316	172,762	18.26	9,461
	2,213,335.35	922,255	684,656	1,528,677		81,413

WOODS RUN #1 SS&S CENTRAL DISTRICT
INTERIM SURVIVOR CURVE.. IOWA 55-R1.5
PROBABLE RETIREMENT YEAR.. 6-2027

1980	19,288.25	10,259	7,616	11,672	19.09	611
1983	2,331.70	1,280	950	1,382	18.48	75
1988	9,342.33	4,496	3,338	6,004	18.86	318
1989	5,588.57	2,600	1,930	3,659	18.96	193
1992	10,467.21	4,339	3,221	7,246	19.07	380
1995	121,248.64	43,031	31,945	89,304	19.09	4,678
1996	19,712.60	6,537	4,853	14,860	19.15	776
2000	21,920.47	4,919	3,652	18,268	19.01	961
2001	616,166.71	118,119	87,688	528,479	18.97	27,859
2002	129,488.49	20,304	15,073	114,415	18.82	6,079
2003	393.51	47	35	359	18.64	19
2004	53,270.31	4,043	3,002	50,268	18.26	2,753
2005	29,421.83	833	618	28,804	17.17	1,678
	1,038,640.62	220,807	163,921	874,720		46,380

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WOODS RUN #2 SOC						
INTERIM SURVIVOR CURVE.. IOWA 55-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2035						
1978	392,091.21	188,713	140,095	251,996	24.16	10,430
1980	76,422.92	35,254	26,172	50,251	24.54	2,048
1981	11,189.13	5,042	3,743	7,446	24.73	301
1983	32,928.78	16,227	12,046	20,883	23.16	902
1985	24,290.54	11,305	8,393	15,898	23.55	675
1987	10,641.73	4,666	3,464	7,178	23.69	303
1989	1,571.49	641	476	1,095	23.98	46
1990	108,454.19	42,536	31,577	76,877	24.02	3,201
1991	24,869.57	9,341	6,934	17,936	24.11	744
1992	28,594.86	10,231	7,595	21,000	24.23	867
1994	20,576.93	6,603	4,902	15,675	24.34	644
1995	257,424.82	77,588	57,599	199,826	24.34	8,210
1996	62,222.38	17,441	12,948	49,274	24.40	2,019
1997	26,385.19	6,818	5,061	21,324	24.39	874
2000	208,158.66	38,468	28,558	179,601	24.26	7,403
2001	2,316,112.37	363,861	270,120	2,045,992	24.15	84,720
2002	1,215,838.96	154,898	114,992	1,100,847	23.97	45,926
2003	482,889.43	46,261	34,343	448,546	23.61	18,998
2004	62,803.36	3,844	2,854	59,949	23.01	2,605
2005	45,367.19	1,043	774	44,593	21.24	2,099
	5,408,833.71	1,040,781	772,646	4,636,187		193,015

WOODS RUN #3 OFFICE BUILDING
INTERIM SURVIVOR CURVE.. IOWA 55-R1.5
PROBABLE RETIREMENT YEAR.. 6-2033

1980	15,557.38	7,410	5,501	10,056	23.28	432
1982	5,180.96	2,357	1,750	3,431	23.59	145
1983	36,626.27	18,460	13,704	22,922	22.14	1,035
1984	46,864.99	22,973	17,054	29,811	22.36	1,333
1985	13,289.66	6,348	4,713	8,577	22.42	383
1986	84,544.03	39,237	29,128	55,416	22.52	2,461
1987	600,164.39	269,834	200,317	399,847	22.65	17,653
1988	61,232.38	26,575	19,729	41,503	22.82	1,819
1989	106,558.83	44,659	33,154	73,405	22.87	3,210

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WOODS RUN #3 OFFICE BUILDING						
INTERIM SURVIVOR CURVE.. IOWA 55-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2033						
1990	2,041,172.15	822,592	610,669	1,430,503	22.96	62,304
1991	181,253.67	70,181	52,100	129,154	22.95	5,628
1992	161,072.40	59,581	44,231	116,841	23.00	5,080
1993	137,702.35	48,375	35,912	101,790	23.09	4,408
1994	130,908.20	43,514	32,304	98,604	23.10	4,269
1995	72,875.93	22,730	16,874	56,002	23.17	2,417
1996	454,209.21	132,039	98,022	356,187	23.18	15,366
1997	71,092.98	19,039	14,134	56,959	23.24	2,451
1998	54,785.65	13,395	9,944	44,842	23.17	1,935
1999	28,465.65	6,237	4,630	23,836	23.17	1,029
2000	648,980.10	124,929	92,744	556,236	23.07	24,111
2001	5,178,656.63	848,264	629,727	4,548,930	22.97	198,038
2002	506,218.24	67,530	50,132	456,086	22.75	20,048
2003	14,587.38	1,463	1,086	13,501	22.44	602
2004	293,940.73	18,842	13,988	279,953	21.92	12,772
2005	1,280,719.08	30,737	22,818	1,257,901	20.33	61,874
	12,226,659.24	2,767,301	2,054,365	10,172,293		450,803

WOODS RUN #4 COMMUNICATIONS HEADQUARTERS
INTERIM SURVIVOR CURVE.. IOWA 55-R1.5
PROBABLE RETIREMENT YEAR.. 6-2035

1980	10,712.51	4,942	3,669	7,044	24.54	287
1983	3,657.61	1,802	1,338	2,320	23.16	100
1986	35,933.38	16,256	12,068	23,865	23.60	1,011
1988	9,286.46	3,933	2,920	6,366	23.82	267
1994	20,620.18	6,617	4,912	15,708	24.34	645
1996	744.81	209	155	590	24.40	24
1997	54,555.88	14,097	10,465	44,091	24.39	1,808
2000	23,528.39	4,348	3,228	20,300	24.26	837
2001	795,962.89	125,046	92,830	703,133	24.15	29,115
2002	76,989.54	9,808	7,281	69,709	23.97	2,908
2003	442.71	42	31	412	23.61	17
2004	2,944.70	180	134	2,811	23.01	122
	1,035,379.06	187,280	139,031	896,349		37,141

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WOODS RUN GUARD HOUSE						
INTERIM SURVIVOR CURVE.. IOWA 55-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2035						
1978	1,456.15	701	520	936	24.16	39
1980	527,586.95	243,376	180,676	346,911	24.54	14,137
1985	814,275.66	378,964	281,332	532,944	23.55	22,630
1986	14,436.99	6,531	4,848	9,589	23.60	406
1987	3,846.01	1,686	1,252	2,594	23.69	109
1988	8,030.81	3,401	2,525	5,506	23.82	231
1990	60,792.87	23,843	17,700	43,093	24.02	1,794
1991	852.26	320	238	614	24.11	25
1996	24,149.01	6,769	5,025	19,124	24.40	784
1998	15,769.11	3,703	2,749	13,020	24.45	533
2000	6,001.12	1,109	823	5,178	24.26	213
2001	15,255.18	2,397	1,780	13,475	24.15	558
	1,492,452.12	672,800	499,468	992,984		41,459

RACCOON T & D HEADQUARTERS
INTERIM SURVIVOR CURVE.. IOWA 55-R1.5
PROBABLE RETIREMENT YEAR.. 6-2037

1980	4,466.63	1,999	1,484	2,983	25.73	116
1982	6,477,306.43	2,759,980	2,048,930	4,428,376	26.14	169,410
1987	9,723.43	4,156	3,085	6,638	24.79	268
1988	44,445.57	18,356	13,627	30,819	24.87	1,239
1989	146,031.48	58,077	43,115	102,916	24.99	4,118
1990	46,056.95	17,562	13,038	33,019	25.15	1,313
1991	11,020.00	4,011	2,978	8,042	25.34	317
1995	17,797.40	5,177	3,843	13,954	25.60	545
2000	62,880.79	11,174	8,295	54,586	25.46	2,144
2001	4,012.94	607	451	3,562	25.26	141
2002	5,351.86	656	487	4,865	25.07	194
2003	44,811.29	4,123	3,061	41,750	24.67	1,692
2004	91,719.17	5,393	4,003	87,716	24.01	3,653
2005	21,456.35	474	352	21,104	22.12	954
	6,987,080.29	2,891,745	2,146,749	4,840,330		186,104

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RACCOON S & S HEADQUARTERS						
INTERIM SURVIVOR CURVE.. IOWA 55-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2037						
1982	2,412,571.26	1,027,997	763,156	1,649,415	26.14	63,099
1988	11,180.00	4,617	3,427	7,753	24.87	312
1991	12,027.76	4,378	3,250	8,778	25.34	346
1996	35,462.54	9,603	7,129	28,334	25.59	1,107
2000	44.99	8	6	39	25.46	2
2002	5,351.86	656	487	4,865	25.07	194
2003	2,719.34	250	186	2,533	24.67	103
	2,479,357.75	1,047,509	777,641	1,701,717		65,163

RACCOON GARAGE
INTERIM SURVIVOR CURVE.. IOWA 55-R1.5
PROBABLE RETIREMENT YEAR.. 6-2037

1982	1,518,371.46	646,978	480,298	1,038,073	26.14	39,712
1987	2,732.66	1,168	867	1,866	24.79	75
1988	7,957.55	3,286	2,439	5,519	24.87	222
1991	60,628.56	22,069	16,384	44,245	25.34	1,746
1996	10,477.93	2,837	2,106	8,372	25.59	327
1998	32,432.02	7,372	5,473	26,959	25.50	1,057
2004	1,773.48	104	77	1,696	24.01	71
	1,634,373.66	683,814	507,644	1,126,730		43,210

OTHER SMALL STRUCTURES
SURVIVOR CURVE.. IOWA 45-R3

1905	8,881.12	8,881	8,881			
1925	737.36	737	737			
1926	15.05	15	15			
1931	16,963.00	16,815	12,354	4,609	0.39	4,609
1935	421.35	409	300	121	1.32	92
1940	19.26	18	13	6	2.57	2
1942	180.69	168	123	58	3.09	19
1948	22,914.33	20,547	15,096	7,818	4.65	1,681
1949	4,128.17	3,677	2,701	1,427	4.92	290

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OTHER SMALL STRUCTURES						
SURVIVOR CURVE.. IOWA 45-R3						
1950	1,448.04	1,280	940	508	5.21	98
1952	451.75	394	289	163	5.80	28
1958	4,032.50	3,318	2,438	1,595	7.97	200
1965	539.23	402	295	244	11.41	21
1967	6,665.75	4,804	3,530	3,136	12.57	249
1969	11,087.35	7,682	5,644	5,443	13.82	394
1970	11,759.50	7,981	5,864	5,896	14.46	408
1976	6,822.07	3,990	2,931	3,891	18.68	208
1977	22,254.33	12,640	9,287	12,967	19.44	667
1984	794.00	391	287	507	22.17	23
1986	8,506.94	3,849	2,828	5,679	23.60	241
1990	30,264.92	11,119	8,169	22,096	26.69	828
1993	1,317.79	397	292	1,026	28.99	35
1995	63,828.64	16,353	12,015	51,814	30.48	1,700
1996	253,546.74	59,026	43,366	210,181	31.31	6,713
1999	88,722.68	14,364	10,553	78,170	33.66	2,322
2000	210,057.04	28,883	21,220	188,837	34.50	5,474
2001	533,821.56	60,535	44,476	489,346	35.18	13,910
2002	56,285.11	4,987	3,664	52,621	36.02	1,461
2003	580,996.90	37,068	27,234	553,763	36.71	15,085
2004	47,494.24	1,833	1,347	46,147	37.41	1,234
2005	36,113.62	473	347	35,767	37.67	949
	2,031,071.03	333,036	247,236	1,783,836		58,941
	61,468,723.14	22,356,506	16,596,831	44,871,891		2,257,500

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT.. 19.9 3.67

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 391.1 OFFICE FURNITURE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2005

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 20-SQUARE						
1986	465,202.17	453,572	450,098	15,104	0.50	15,104
1987	606,669.57	561,169	556,871	49,799	1.50	33,199
1988	166,052.69	145,296	144,183	21,870	2.50	8,748
1989	580,711.29	479,087	475,417	105,294	3.50	30,084
1990	1,832,529.35	1,420,210	1,409,332	423,197	4.50	94,044
1991	376,029.02	272,621	270,533	105,496	5.50	19,181
1992	420,343.35	283,732	281,558	138,785	6.50	21,352
1993	64,599.88	40,375	40,066	24,534	7.50	3,271
1994	92,380.18	53,119	52,712	39,668	8.50	4,667
1995	63,128.57	33,142	32,888	30,241	9.50	3,183
1998	54,120.57	20,295	20,140	33,981	12.50	2,718
2001	20,471.30	4,606	4,571	15,900	15.50	1,026
2002	5,904.89	1,033	1,025	4,880	16.50	296
2003	206,707.26	25,838	25,640	181,067	17.50	10,347
2004	15,493.02	1,162	1,153	14,340	18.50	775
2005	6,724,059.06	168,101	166,813	6,557,246	19.50	336,269
	11,694,402.17	3,963,358	3,933,000	7,761,402		584,264

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT.. 13.3 5.00

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 391.2 E.D.P. EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2005

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 5-SQUARE						
1999	133,819.20	133,819	133,819			
2000	2,065.77	2,066	2,066			
2001	686,768.66	618,092	575,675	111,094	0.50	111,094
2002	582,425.11	407,698	379,720	202,705	1.50	135,137
2003	2,354,264.49	1,177,132	1,096,352	1,257,912	2.50	503,165
2004	400,371.31	120,111	111,868	288,503	3.50	82,429
	4,159,714.54	2,458,918	2,299,500	1,860,214		831,825
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					2.2	20.00

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 391.3 USED EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2005

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 7-SQUARE						
1993	33,169.83	33,170	33,170			
	33,169.83	33,170	33,170			
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					0.0	0.00

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 392.1 TRANSPORTATION EQUIPMENT - PASSENGER CARS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2005

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 6.5-S2.5						
1993	115,971.47	115,971	115,971			
1994	50,566.20	50,243	49,466	1,100	0.07	1,100
1995	1,863.30	1,816	1,788	75	0.28	75
1997	253,578.17	233,647	230,033	23,545	0.73	23,545
2000	147,066.80	112,594	110,853	36,214	1.68	21,556
2003	160,792.34	66,568	65,538	95,254	3.54	26,908
	729,838.28	580,839	573,649	156,188		73,184
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					2.1	10.03

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 392.2 TRANSPORTATION EQUIPMENT - OTHER THAN CARS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2005

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 12-S2						
1955	20,673.43	20,673	20,673			
1956	10,937.07	10,937	10,937			
1957	7,160.24	7,160	7,160			
1958	61,048.76	61,049	61,049			
1965	20,293.78	20,294	20,294			
1969	61,889.17	61,889	61,889			
1970	37,075.79	37,076	37,076			
1971	2,535.95	2,536	2,536			
1972	40,021.98	40,022	40,022			
1973	22,058.62	22,059	22,059			
1977	14,673.17	14,673	14,673			
1978	11,965.49	11,965	11,965			
1979	2,997.68	2,998	2,998			
1980	34,560.14	34,560	34,560			
1981	131,224.36	131,224	131,224			
1982	115,297.30	114,525	113,065	2,232	0.08	2,232
1983	79,538.43	79,284	78,273	1,265	0.07	1,265
1984	248,876.60	245,616	242,484	6,393	0.29	6,393
1985	370,483.94	361,518	356,908	13,576	0.51	13,576
1986	329,515.72	317,422	313,374	16,142	0.74	16,142
1987	773,383.19	734,018	724,657	48,726	0.99	48,726
1988	452,297.67	422,672	417,282	35,016	1.23	28,468
1989	32,340.17	29,724	29,345	2,995	1.45	2,066
1993	829,191.74	687,234	678,470	150,722	2.58	58,419
1994	5,220,232.69	4,166,268	4,113,137	1,107,096	2.91	380,445
1995	525,308.61	400,443	395,336	129,973	3.27	39,747
1996	380,900.65	274,667	271,164	109,737	3.67	29,901
1997	377,147.66	254,235	250,993	126,155	4.11	30,695
1998	1,053,713.52	652,776	644,452	409,262	4.61	88,777
1999	3,739,278.65	2,083,152	2,056,587	1,682,692	5.17	325,472
2000	3,609,678.83	1,758,996	1,736,564	1,873,115	5.79	323,509
2001	2,665,426.05	1,091,492	1,077,573	1,587,853	6.49	244,661
2002	951,093.00	308,915	304,976	646,117	7.28	88,752
2003	1,675,756.97	393,803	388,781	1,286,976	8.14	158,105
2004	7,935,767.24	1,125,292	1,110,941	6,824,826	9.08	751,633
2005	8,219,082.98	389,585	384,617	7,834,466	10.06	778,774
	40,063,427.24	16,370,752	16,168,094	23,895,335		3,417,758

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT.. 7.0 8.53

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 393 STORES EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2005

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 30-SQUARE						
1973	0.05					
1976	52,414.87	51,540	51,284	1,131	0.50	1,131
1977	10,302.35	9,787	9,738	564	1.50	376
1978	55,033.56	50,449	50,199	4,835	2.50	1,934
1979	56,301.97	49,732	49,485	6,817	3.50	1,948
1980	6,174.38	5,248	5,222	952	4.50	212
1981	4,252.42	3,473	3,456	796	5.50	145
1982	145,352.38	113,855	113,290	32,062	6.50	4,933
1983	114,917.73	86,188	85,761	29,157	7.50	3,888
1984	52,494.51	37,623	37,436	15,059	8.50	1,772
1985	30,684.98	20,967	20,863	9,822	9.50	1,034
1986	177,767.94	115,549	114,976	62,792	10.50	5,980
1987	14,796.06	9,125	9,080	5,716	11.50	497
1988	271,628.35	158,441	157,655	113,973	12.50	9,118
1989	233,968.90	128,683	128,045	105,924	13.50	7,846
1990	263,249.75	136,021	135,347	127,903	14.50	8,821
1991	34,116.35	16,488	16,406	17,710	15.50	1,143
1993	107,936.90	44,977	44,754	63,183	17.50	3,610
1994	102,887.68	39,437	39,242	63,646	18.50	3,440
2000	130,828.73	23,981	23,862	106,967	24.50	4,366
2001	8,530.94	1,280	1,274	7,257	25.50	285
2003	61,839.75	5,151	5,125	56,715	27.50	2,062
	1,935,480.55	1,107,995	1,102,500	832,981		64,541

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT.. 12.9 3.33

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 394 TOOLS, SHOP AND GARAGE EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2005

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 25-SQUARE						
1981	231,861.66	227,224	226,469	5,393	0.50	5,393
1982	537,989.39	505,710	504,031	33,958	1.50	22,639
1983	181,158.97	163,043	162,502	18,657	2.50	7,463
1984	155,602.51	133,818	133,374	22,229	3.50	6,351
1985	2,006,950.75	1,645,700	1,640,235	366,716	4.50	81,492
1986	496,700.61	387,426	386,139	110,562	5.50	20,102
1987	184,990.21	136,893	136,438	48,552	6.50	7,470
1988	510,290.21	357,203	356,017	154,273	7.50	20,570
1989	204,432.87	134,926	134,478	69,955	8.50	8,230
1990	591,157.13	366,517	365,300	225,857	9.50	23,774
1991	570,224.57	330,730	329,632	240,593	10.50	22,914
1992	516,074.80	278,680	277,754	238,321	11.50	20,724
1993	380,114.64	190,057	189,426	190,689	12.50	15,255
1994	393,988.58	181,235	180,633	213,356	13.50	15,804
1995	105,127.29	44,153	44,006	61,121	14.50	4,215
1996	63,672.70	24,196	24,116	39,557	15.50	2,552
1997	183,835.64	62,504	62,296	121,540	16.50	7,366
2000	195,075.03	42,917	42,774	152,301	19.50	7,810
2001	378,459.71	68,123	67,897	310,563	20.50	15,149
2002	583,922.00	81,749	81,478	502,444	21.50	23,369
2003	298,630.88	29,863	29,764	268,867	22.50	11,950
2004	321,887.03	19,313	19,249	302,638	23.50	12,878
2005	414,543.82	8,291	8,263	406,281	24.50	16,583
	9,506,691.00	5,420,271	5,402,271	4,104,423		380,053

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT.. 10.8 4.00

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 395 LABORATORY EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2005

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 20-SQUARE						
1986	218,842.95	213,372	211,871	6,972	0.50	6,972
1987	240,513.54	222,475	220,910	19,604	1.50	13,069
1988	133,243.15	116,588	115,768	17,475	2.50	6,990
1989	355,062.82	292,927	290,867	64,196	3.50	18,342
1990	355,482.86	275,499	273,561	81,922	4.50	18,205
1991	302,860.93	219,574	218,030	84,831	5.50	15,424
1992	378,936.96	255,782	253,983	124,954	6.50	19,224
1993	612,016.76	382,510	379,819	232,198	7.50	30,960
1994	471,241.54	270,964	269,058	202,184	8.50	23,786
1995	179,481.33	94,228	93,565	85,916	9.50	9,044
1996	233,708.27	111,011	110,230	123,478	10.50	11,760
1997	500,403.76	212,672	211,177	289,227	11.50	25,150
1998	20,718.80	7,770	7,715	13,004	12.50	1,040
1999	455,605.57	148,072	147,031	308,575	13.50	22,857
2000	336,713.96	92,596	91,945	244,769	14.50	16,881
2001	45,223.40	10,175	10,103	35,120	15.50	2,266
2002	79,984.00	13,997	13,899	66,085	16.50	4,005
2005	139,720.33	3,493	3,468	136,252	19.50	6,987
	5,059,760.93	2,943,705	2,923,000	2,136,762		252,962
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					8.4	5.00

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 396 POWER OPERATED EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2005

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 19-S0.5						
1948	2,126.77	2,127	2,127			
1949	793.12	793	793			
1950	2,840.43	2,840	2,840			
1956	5,139.69	5,140	5,140			
1964	13,322.24	13,322	13,322			
1965	13,465.82	13,466	13,466			
1973	121,771.57	109,655	113,357	8,415	1.89	4,452
1974	46,187.08	40,765	42,141	4,046	2.23	1,814
1975	51,782.93	44,808	46,321	5,462	2.56	2,134
1979	25,533.08	20,238	20,921	4,612	3.94	1,171
1980	37,038.37	28,657	29,625	7,413	4.30	1,724
1983	93,763.43	77,008	79,608	14,155	4.90	2,889
1984	32,712.05	26,304	27,192	5,520	5.24	1,053
1988	33,272.02	24,222	25,040	8,232	6.54	1,259
1994	285,989.02	163,471	168,991	116,998	8.62	13,573
2004	52,835.00	5,653	5,844	46,991	12.52	3,753
2005	197,280.91	7,378	7,627	189,654	12.87	14,736
	1,015,853.53	585,847	604,355	411,498		48,558
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					8.5	4.78

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 397 COMMUNICATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2005

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						
1989	452,893.50	452,894	452,894			
1990	29,812.36	29,812	29,812			
1991	4,457,155.50	4,308,732	4,230,578	226,578	0.50	226,578
1992	4,624,230.75	4,161,808	4,086,319	537,912	1.50	358,608
1993	1,885,436.57	1,571,134	1,542,636	342,801	2.50	137,120
1994	3,638,826.88	2,789,889	2,739,285	899,542	3.50	257,012
1995	2,461,664.44	1,723,165	1,691,910	769,754	4.50	171,056
1996	947,402.97	599,990	589,107	358,296	5.50	65,145
1997	4,626,035.15	2,621,574	2,574,023	2,052,012	6.50	315,694
1998	618,474.57	309,237	303,628	314,847	7.50	41,980
1999	1,801,011.28	780,378	766,223	1,034,788	8.50	121,740
2000	5,698,782.20	2,089,743	2,051,838	3,646,944	9.50	383,889
2001	749,437.64	224,831	220,753	528,685	10.50	50,351
2002	2,612,289.00	609,447	598,393	2,013,896	11.50	175,121
2003	3,236,090.60	539,456	529,671	2,706,420	12.50	216,514
2004	3,882,053.09	388,205	381,163	3,500,890	13.50	259,325
2005	13,205,489.02	439,743	431,767	12,773,722	14.50	880,946
	54,927,085.52	23,640,038	23,220,000	31,707,087		3,661,079
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					8.7	6.67

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 398 MISCELLANEOUS EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2005

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 20-SQUARE						
1986	22,181.88	21,627	21,400	782	0.50	782
1987	8,133.11	7,523	7,444	689	1.50	459
1988	14,764.26	12,919	12,784	1,980	2.50	792
1989	29,686.45	24,491	24,234	5,452	3.50	1,558
1990	11,764.84	9,118	9,022	2,743	4.50	610
1991	24,077.77	17,456	17,273	6,805	5.50	1,237
1992	44,139.14	29,794	29,482	14,657	6.50	2,255
1993	25,413.74	15,884	15,718	9,696	7.50	1,293
1996	4,448.76	2,113	2,091	2,358	10.50	225
2000	140,159.51	38,544	38,140	102,020	14.50	7,036
2002	77,503.00	13,563	13,420	64,083	16.50	3,884
2004	60,334.98	4,525	4,478	55,857	18.50	3,019
2005	45,054.60	1,126	1,114	43,941	19.50	2,253
	507,662.04	198,683	196,600	311,063		25,403
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					12.2	5.00