



COMMONWEALTH OF PENNSYLVANIA
PENNSYLVANIA PUBLIC UTILITY COMMISSION
Office of Administrative Law Judge
P.O. BOX 3265, HARRISBURG, PA 17105-3265

Tel: 412-565-3550
Fax: 412-565-5692

IN REPLY PLEASE
REFER TO OUR FILE

June 21, 2006

Mr. Richard O. Tommarello
526 Wimer Circle
Pittsburgh, PA 15237

DOCUMENT
FOLDER

RECEIVED
2005 JUN 23 AM 9:14
PUBLIC
SECRETARY'S BUREAU

Re: Pennsylvania Public Utility Commission v. Duquesne Light Company
Docket Number R-00061346 and associated Complaints

Dear Mr. Tommarello:

I am the Administrative Law Judge assigned by the Public Utility Commission to preside in the above-referenced case.

By virtue of the formal Complaint you filed in this general rate increase case, you have been added to the service list as a party.

I am enclosing a copy of the prehearing order dated May 12 which sets forth the entire schedule for proceedings in the case.

As a party you will be expected to serve written testimony, participate in discovery, attend and present evidence at the hearing in Harrisburg, and file both a Main and Reply Brief. Additionally, you will receive all documents served by the other parties and all notices, orders and letters from the Pennsylvania Public Utility Commission issued in connection with this case.

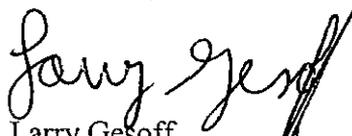
If it was not your intent to participate in this case to the full extent expected of a party, you can:

1. advise me, in writing, that you want to withdraw your formal Complaint and you will be removed from the parties' service list. If you withdraw your formal Complaint, you may appear and testify at one of the scheduled Public Input Hearing sessions;

or,

2. you can contact the company's attorney, Michael W. Gang, Esquire, at (717) 731-1970 and authorize him to file a Certificate of Satisfaction with respect to your formal Complaint.

Very truly yours,



Larry Gesoff
Administrative Law Judge

cc: Service List
New Filing ✓

SERVICE LIST: R-00061346

Michael Gang, Esquire
Anthony D. Kanagy, Esquire
Post & Schell, P.C.
17 North Second Street, 12th Floor
Harrisburg, PA 17101-1601

David MacGregor, Esquire
Post & Schell, P.C.
Four Penn Centre
1600 John F. Kennedy Blvd.
Philadelphia, PA 19103-2808

Gary Jack, Esquire
Duquesne Light Company
411 Seventh Avenue, 16-2
Pittsburgh, PA 15219

Charles Daniel Shields, Esquire
Robert V. Eckenrod, Esquire
Office of Trial Staff
P.O. Box 3265
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Tanya McCloskey, Esquire
David T. Evrard, Esquire
Darryl Lawrence, Esquire
Office of Consumer Advocate
Forum Place, 5th Floor
555 Walnut Street
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Steven Gray, Esquire
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300 North Second Street
Harrisburg, PA 17101

Pamela C. Polacek, Esquire
Adam L. Benshoff, Esquire
McNees Wallace & Nurick
100 Pine Street
P.O. Box 1166
Harrisburg, PA 17101-1166

Scott Rubin, Esquire
3 Lost Creek Drive
Selinsgrove, PA 17870

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Brian J. Knipe, Esquire
Klett Rooney Lieber & Schorling
17 North Second Street, 15th Floor
Harrisburg, PA 17101-1503

Gregory Rhodes
One Oxford Center, 40th Floor
Pittsburgh, PA 15219

Harvey L. Reiter, Esquire
John E. McCaffrey, Esquire
Jaime S. Dibble, Esquire
Stinson Morrison Hecker LLP
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Washington, DC 20036

Kevin J. Moody, Esquire
Daniel Clearfield, Esquire
Wolf block Schorr & Solis-Cohen LLP
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George Jugovic, Jr., Senior Attorney
PennFuture
425 Sixth Avenue, Suite 2770
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Joseph L. Vullo, Esquire
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Forty Fort, PA 18704

Geoffrey A. Sawyer, III, Esquire
Jerry C. Harris, Jr., Esquire
Morris, Nichols, Arsht & Tunnell, LLP
1201 North Market Street
P.O. Box 1347
Wilmington, DE 19899-1347

Scott H. DeBroff, Esquire
Stuart S. Sacks, Esquire
Smigel, Anderson & Sacks
River Chase Office Center
4431 North Front Street
Harrisburg, PA 17110

213 Market Street, 9th Floor, P.O. Box 865, Harrisburg, PA 17108-0865
Tel: (717) 237-7160 ■ Fax: (717) 237-7161 ■ www.WolfBlock.com

DOCUMENT
FOLDER

Daniel Clearfield
Direct Dial: (717) 237-7173
Direct Fax: (717) 237-7161
E-mail: dclearfield@wolfblock.com

June 22, 2006

VIA E-MAIL AND FIRST CLASS MAIL

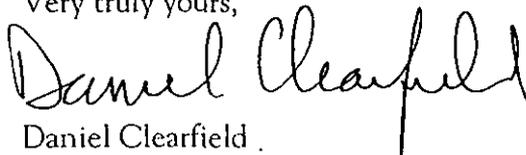
Gary Jack, Esq.
Duquesne Light Company
411 Seventh Ave., 16-2
Pittsburgh, PA 15219

Re: PA Public Utility Commission v. Duquesne Light
Company, Docket No. R-00061346

Dear Mr. Jack:

On behalf of Direct Energy Services, LLC, enclosed please find its Interrogatories, Set I, addressed to Duquesne Light Company in the above-referenced matter.

Very truly yours,



Daniel Clearfield
For WOLF, BLOCK, SCHORR and SOLIS-COHEN LLP

DC/lww
Enclosure

cc: Cert. of Service w/enc.

SECRETARY'S BUREAU
2006 JUL 23 AM 9:15

HAR:66646.1/DIR023-236775

CERTIFICATE OF SERVICE

I hereby certify that I have this day served a true copy of the foregoing document upon the participants listed below in accordance with the requirements of § 1.54 (relating to service by a participant).

VIA E-MAIL & FIRST CLASS MAIL

Michael Gang, Esq.
Anthony D. Kanagy, Esq.
Post & Schell, P.C.
17 North Second St., 12th Fl.
Harrisburg, PA 17101-1601

David MacGregor, Esq.
Post & Schell, P.C.
Four Penn Centre
1600 John F. Kennedy Blvd.
Philadelphia, PA 19103-2808

Charles D. Shields, Esq.
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Office of Trial Staff
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Harrisburg, PA 17105-3265

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David Evrard, Esq.
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Harrisburg, PA 17101-1923

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Harrisburg, PA 17101

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McNees, Wallace & Nurick
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Brian J. Knipe, Esq.
Klett Rooney Lieber & Schorling
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Harrisburg, PA 17101-1503

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Klett Rooney Lieber & Schorling
40th Fl., One Oxford Center
Pittsburgh, PA 15219

Harvey L. Reiter, Esq.
John E. McCaffrey, Esq.
Jamie S. Dibble, Esq.
Stinson Morrison Heckler LLP
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Washington, DC 20036-3816

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NRG Energy, Inc.
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Pittsburgh, PA 15212

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PennFuture
425 Sixth Ave., Suite 2770
Pittsburgh, PA 15291

Scott Rubin, Esq.
Public Utility Consulting
3 Lost Creek Drive
Selinsgrove, PA 17870-9357

David I. Fein, Sr., Esq.
Martha Duggan, Esq.
Gregory Urbin, Esq.
Constellation NewEnergy, Inc.
111 Market Place, Suite 700
Baltimore, MD 21202

Joseph L. Vullo, Esq.
1460 Wyoming Ave.
Forty Fort, PA 18704

Geoffrey A. Sawyer, III
Morris Nichols Arshat & Tunnell LLP
1202 North Market St.
PO Box 1347
Wilmington, DE 19899-1347

Bernadine Creighton
516 East End Ave.
Pittsburgh, PA 15221

David J. McAdams, MD
525 Hillcrest Place
Pittsburgh, PA 15216

Scott H. DeBroff, Esq.
Smigel, Anderson & Sacks
River Chase Office Center
4431 N. Front St.
Harrisburg, PA 17110



Daniel Clearfield, Esq.

Dated: June 22, 2006



Duquesne Light

Our Energy... Your Power

411 Seventh Avenue
8th Floor
Pittsburgh, PA 15219

Tel 412-393-1541
Fax 412-393-1418
gjack@duqlight.com

Gary A. Jack
Assistant General Counsel

June 21, 2006

James J. McNulty, Secretary
Pennsylvania Public Utility Commission
Commonwealth Keystone Building, 2nd Floor
400 North Street
Harrisburg, PA 17120

**DOCUMENT
FOLDER**

SECRETARY'S BUREAU

2006 JUN 26 11:11:46

RECEIVED

ORIGINAL

**Re: Duquesne Light Company
General Base Rate Increase
Docket No. R-00061346**

Dear Secretary McNulty:

Enclosed is an affidavit certifying that the Public Notice Requirements as contained in the Public Utility Commission of Pennsylvania's Rules, specifically Chapter 53.45 concerning notice of new tariffs and tariff changes, have been complied with as part of Duquesne Light Company's general base rate filing.

Very truly yours,

Gary A. Jack
Assistant General Counsel

c: Certificate of Service

5

CERTIFICATE OF SERVICE

I hereby certify that a true and correct copy of the foregoing document has been served upon the following persons, in the manner indicated, in accordance with the requirements of § 1.54 (relating to service by a participant):

VIA FIRST-CLASS MAIL AND/OR E-MAIL

Charles Daniel Shields, Esquire
Robert V. Eckenrod, Esquire
Office of Trial Staff
P. O. Box 3265
Harrisburg, PA 17105-3265

Tanya J. McCloskey
David T. Evrard
Office of Consumer Advocate
555 Walnut Street
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Kevin J. Moody, Esquire
Daniel Clearfield, Esquire
Wolf Block Schorr & Solis-Cohen LLP
213 Market Street, 9th Floor
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Timothy W. Merrill
NRG Energy, Inc.
111 S. Commons
Pittsburgh, PA 15212

Gregory Rhodes
One Oxford Centre, 40th Floor
Pittsburgh, PA 15219

David I. Fein, Sr.
Martha A. Duggan
Gregory Urbin
Constellation NewEnergy, Inc.
111 Market Place, Suite 700
Baltimore, MD 21202

Joseph L. Vullo
Burke Vullo Reilly Roberts
1460 Wyoming Avenue
Forty Fort, PA 18704

Steven C. Gray, Esquire
Office of Small Business Advocate
1102 Commerce Building
300 North Second Street
Harrisburg, PA 17101

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Adam Benshoff, Esquire
McNees, Wallace & Nurick
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Thomas Brogan, Esquire
Brian J. Knipe, Esquire
Klett Rooney Lieber & Schorling
17 North Second Street, 15th Floor
Harrisburg, PA 17101-1503

Scott J. Rubin
Public Utility Consulting
3 Lost Creek Drive
Selinsgrove, PA 17870-9357

George Jugovic, Jr., Senior Attorney
PennFuture
425 Sixth Avenue, Suite 2770
Pittsburgh, PA 15219

Geoffrey A. Sawyer III
Morris Nichols Arsht & Tunnell LLP
1201 North Market Street
P. O. Box 1347
Wilmington, DE 19899-1347

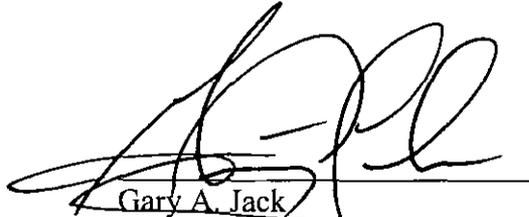
John E. McCaffrey
Harvey L. Reiter
Jaime S. Dibble
Stinson Morrison Hecker LLP
1150 18th Street NW
Suite 800
Washington, DC 20036-3816

SECRETARY'S BUREAU

2005 JUN 25 11:11:46

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Scott H. DeBroff, Esq.
Stuart S. Sacks, Esq.
Smigel, Anderson & Sacks
River Chase Office Center
4431 North Front Street
Harrisburg, PA 17110

A handwritten signature in black ink, appearing to read 'G. Jack', written over a horizontal line.

Gary A. Jack

Assistant General Counsel
Duquesne Light Company
411 Seventh Avenue, 8th Floor
Pittsburgh, PA 15219
412-393-1541 (phone)/412-393-1418 (fax)
gjack@duqlight.com

Dated: June 21, 2006

PLEASE DOCKET

June 23, 2006

DOCUMENT
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Richard D. Tommarello
526 Wimer Circle
Pittsburgh, PA 15237

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JUN 26 2006

PA PUBLIC UTILITY COMMISSION
SECRETARY'S BUREAU

Mr. Larry Gesoff
Administrative Law Judge
Commonwealth of Pennsylvania
Pennsylvania Public Utility Commission
P.O. Box 3265
Harrisburg, PA 17105-3265

Re: Pennsylvania Public Utility Commission v. Duquesne Light Company
Docket Number R-00061346 and associated Complaints

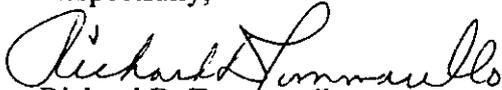
Dear Mr. Gesoff:

Thank you for your consideration in this matter and the formal offer to participate directly in the proceedings of the PPUC v. Duquesne Light Company regarding the recent request for a rate increase that I believe is inordinate.

It was not my intent to participate in this case to the full extent expected of a party that filed a formal complaint. I wish to withdraw my formal Complaint and I ask that you remove me from the parties' service list. I am unable to commit the time required.

I do understand that I may appear and testify at one of the scheduled Public Input Hearing sessions located in the Beaver and Pittsburgh areas.

Respectfully,


Richard D. Tommarello

/rdt

RECEIVED
OFFICE OF C.A.L.J.
06 JUN 26 AM 9:21
PA PUC

CERTIFICATE OF SERVICE

DOCUMENT
FOLDER

Pennsylvania Public Utility Commission

v.

Duquesne Light Company

Docket No. R-00061346

I hereby certify that I have this day served a true copy of the foregoing document, the Office of Consumer Advocate's Interrogatories, Set XII, upon parties of record in this proceeding in accordance with the requirements of 52 Pa. Code § 1.54 (relating to service by a participant), in the manner and upon the persons listed below:

Dated this 26th day of June 2006.

SERVICE BY E-MAIL and INTEROFFICE MAIL

Charles Shields, Esquire
Robert Eckenrod, Esquire
Office of Trial Staff
Pennsylvania Public Utility Commission
Commonwealth Keystone Building
400 North Street
Harrisburg, PA 17105-3265

By e-mail only: Charles T. Weakley at cweakley@state.pa.us; Michael Gruber at mgruber@state.pa.us; Janet Markovich at jmarkovich@state.pa.us ; Antonio Maceo at amaceo@state.pa.us and Robert Plonski at rplonski@state.pa.us.

2006 JUN 26 PM 3:30
SECRETARY'S BUREAU

SERVICE BY E-MAIL and FIRST CLASS MAIL

Gary A. Jack
Duquesne Light Company
41 1 Seventh Avenue,
Mail Drop 8-2
Pittsburgh, PA 152 19
For: *Duquesne Light Company*
(e-mail : gjack@duglight.com)

Michael W. Gang, Esquire
Post & Schell, P.C.
12th Floor
17 North Second Street
Harrisburg, PA 17 101 -1 601
Counsel For: *Duquesne Light Company*

David B. MacGregor, Esquire
Post & Schell, P.C.
Four Penn Center
1600 John F. Kennedy Boulevard
Philadelphia, PA 191 03-2808
Counsel For: *Duquesne Light Company*

Pamela Polacek, Esquire
Adam L. Benshoff, Esquire
McNees, Wallace, & Nurick, LLC
100 Pine Street
P.O. Box 1166
Harrisburg, PA 171 08-1 166
Counsel For: *Duquesne Industrial
Intervenors*

W. Gregory Rhodes
One Oxford Centre
4th Floor
Pittsburgh, PA 15219
Counsel For: *Constellation NewEnergyNRG
Energy Center of Pittsburgh*

John E. McCafferty
Stinson Morrison Hecker, LLP
1150 18th street N.W., Suite 800
Washington, D.C. 20036-38 16
Counsel For: *Citizen Power, Inc.*

Daniel Clearfield, Esquire
Kevin J. Moody, Esquire
Wolf Block Schorr & Solis-Cohen, LLP
213 Market Street, 9~ Floor
Harrisburg, PA 1 7 108-0865
Counsel For: *Strategic Energy and RESA*

Steven C. Gray
Assistant Small Business Advocate
Office of Small Business Advocate
Commerce Building, Suite 1 102
300 North Second Street
Harrisburg, PA 1 7 10 1
Counsel For: *Office of Small Business Advocate*

Thomas B. Brogan, Esquire
Klett Rooney Lieber & Schorling
17 North Second Street
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Harrisburg, PA 17 10 1
Counsel For: *Constellation New EnergyNRG*

Scott J. Rubin, Esquire
3 Lost Creek Drive
Selinsgrove, PA 17870
Counsel For: *International Brotherhood of
Elec. Workers 29*

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Sr. Regulatory Counsel
Martha A. Duggan
Vice President
Gregory Urbin
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Baltimore, MD 21202
Counsel For: *Constellation NewEnevyg, Inc.*

SERVICE BY FIRST CLASS MAIL

Timothy W. Merrill, VP & General Manager
NRG Energy Center
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Counsel For: *NRG Energy, Inc.*



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Darryl Lawrence
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PA Attorney I.D. # 93682
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Counsel for
Office of Consumer Advocate
555 Walnut Street 5th Floor, Forum Place
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Phone: (717) 783-5048
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00088982.DOC

ORIGINAL

Theodore H. Jobs
Direct Dial: (215) 299-2786
Email Address: tjjobs@foxrothschild.com

June 28, 2006

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JUN 28 2006

VIA FEDERAL EXPRESS

James J. McNulty, Secretary
Pennsylvania Public Utility Commission
Commonwealth Keystone Building
400 North Street
Harrisburg, PA 17120

DOCUMENT
FOLDER

PA PUBLIC UTILITY COMMISSION
SECRETARY'S BUREAU

Re: Pennsylvania Large Energy Users Coalition v. Duquesne Light Company
Docket No. R-00061346_____

Dear Secretary McNulty:

Enclosed for filing are an original and four (4) copies of this transmittal letter and the Motion for Special Admission of Counsel seeking the admission *pro hac vice* of Steven S. Goldenberg, Esquire and Paul Forshay, Esquire as co-counsel for the Pennsylvania Large Energy Users Coalition. Copies of the enclosed Motion are being served upon counsel for Duquesne and the parties or their counsel set forth on the certificate of service.

Should you have any questions regarding the above, please call me at (215) 299-2786. Please date stamp and return to me in the self-addressed envelope I have enclosed, the extra copy of this letter and the Motion. Thank you for your cooperation.

Very truly yours,



Theodore H. Jobs
Counsel to Pennsylvania Large
Energy Users Coalition

THJ:fme

Enclosures

cc: Honorable Larry Gesoff (w/encl.) (via electronic mail and federal express)
Honorable Michael A. Nemec (w/encl.) (via electronic mail and federal express)
Barnett Satinsky, Esq. (w/encl.)
Steven S. Goldenberg, Esq. (w/encl.)
Paul F. Forshay, Esq. (w/encl.)
All Parties of record as set forth on the Certificate of Service

64

BEFORE THE
PENNSYLVANIA PUBLIC UTILITY COMMISSION

RECEIVED

JUN 28 2006

PENNSYLVANIA LARGE ENERGY USERS
COALITION, :

PA PUBLIC UTILITY COMMISSION
SECRETARY'S BUREAU

v. :

DOCKET NO. R-00061346 _____

DUQUESNE LIGHT COMPANY. :

MOTION FOR SPECIAL ADMISSION OF COUNSEL

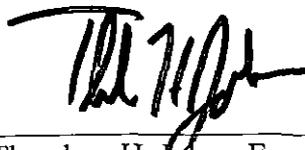
Theodore H. Jobes, Esquire respectfully moves the Pennsylvania Public Utility Commission pursuant to 52 Pa. Code § 1.22 for the special admission *pro hac vice* of Steven S. Goldenberg, Esquire in this matter, and in support thereof, represents as follows:

1. I am an attorney at law duly admitted to practice before the Supreme Court of Pennsylvania and am a member in good standing of the bar of the Commonwealth.
2. I am a partner in the law firm of Fox Rothschild LLP and am counsel of record representing the Pennsylvania Large Energy Users Coalition in this matter.
3. Steven S. Goldenberg, Esquire is associated with me in this matter and seeks admission *pro hac vice* on behalf of the Pennsylvania Large Energy Users Coalition.
4. Steven S. Goldenberg, Esquire is a partner of the law firm of Fox Rothschild LLP, practicing at the firm's Princeton, New Jersey office, and is duly qualified to practice in the courts of New Jersey and New York. He is a member in good standing of each of the above-listed courts and is not under suspension or disbarment by any court. The supporting affidavit of Steven S. Goldenberg, Esquire is attached hereto as "Exhibit A."

5. The admission of Steven S. Goldenberg, Esquire will materially advance the conduct of this matter on behalf of the Pennsylvania Large Energy Users Coalition and will prejudice no one.

WHEREFORE, Theodore H. Jobes, Esquire respectfully requests that the Pennsylvania Public Utility Commission specially admit Steven S. Goldenberg, Esquire *pro hac vice* on behalf of the Pennsylvania Large Energy Users Coalition in this matter.

Respectfully submitted,



Theodore H. Jobes, Esquire
FOX ROTHSCHILD LLP
2000 Market Street, Tenth Floor
Philadelphia, PA 19103
(215) 299-2000

Attorney for the Pennsylvania
Large Energy Users Coalition

Dated: June 28, 2006

RECEIVED

JUN 28 2006

PA PUBLIC UTILITY COMMISSION
SECRETARY'S BUREAU

VERIFICATION

I, Theodore H. Jobs, Esquire do hereby verify and state that the factual statements contained in the foregoing Motion for Special Admission of Counsel are true and correct to the best of my knowledge, information and belief. I understand that false statements made herein are subject to the penalties of 18 Pa.C.S.A. § 4904, relating to unsworn falsification to authorities.



Theodore H. Jobs, Esquire

Dated: June 28, 2006

RECEIVED

JUN 28 2006

PA PUBLIC UTILITY COMMISSION
SECRETARY'S BUREAU

BEFORE THE
PENNSYLVANIA PUBLIC UTILITY COMMISSION

PENNSYLVANIA LARGE ENERGY USERS
COALITION, :

v. :

DUQUESNE LIGHT COMPANY. :

: DOCKET NO. R-00061346 _____

AFFIDAVIT OF STEVEN S. GOLDENBERG, ESQUIRE
IN SUPPORT OF MOTION FOR SPECIAL ADMISSION OF COUNSEL

Steven S. Goldenberg, Esquire being duly sworn, deposes and says:

1. I am a member in good standing of the bar of the courts of New Jersey and New York, having been admitted to practice in 1981.

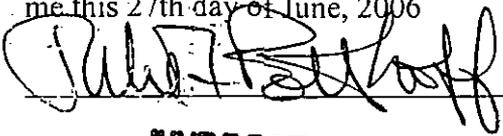
2. I am a partner with the law firm of Fox Rothschild LLP and practice at the firm's Princeton, New Jersey office which is located at Princeton Pike Corporate Center, 997 Lenox Drive, Building 3, Lawrenceville, NJ 08648-2311. My telephone number is (609) 896-4586.

3. I have previously represented industrial energy customers in rate proceedings and other matters and am presently associated with Theodore H. Jobes, Esquire in this matter.

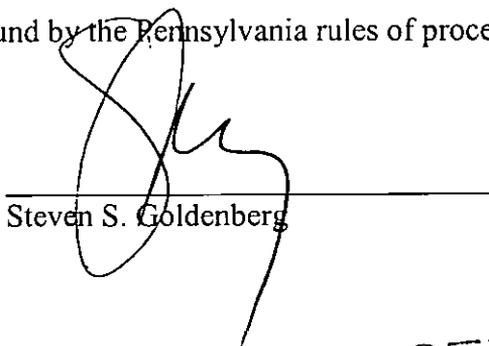
4. The Pennsylvania Large Energy Users Coalition desires that I participate in the trial and all other phases of this matter in Pennsylvania.

5. I understand that I will be bound by the Pennsylvania rules of procedure and professional conduct.

Sworn to and subscribed before
me this 27th day of June, 2006



JULIE F. POTTHOFF
NOTARY PUBLIC OF NEW JERSEY
My Commission Expires March 17, 2009



Steven S. Goldenberg

RECEIVED

JUN 28 2006

PARTIAL SECRETARY'S BUREAU

**BEFORE THE
PENNSYLVANIA PUBLIC UTILITY COMMISSION**

PENNSYLVANIA LARGE ENERGY USERS :
COALITION, :
 :
 :
 :
 v. : **DOCKET NO. R-00061346** _____
 :
DUQUESNE LIGHT COMPANY. :

ORDER

AND NOW, this ____ day of _____, 2006, upon consideration of the Motion of Theodore H. Jobes, Esquire, for Special Admission of Steven S. Goldenberg, Esquire in this matter, and for good cause shown, it is hereby ORDERED:

1. that Steven S. Goldenberg, Esquire be and hereby is admitted *pro hac vice* to the bar of the Commonwealth of Pennsylvania under 52 Pa. Code § 1.22, as co-counsel on behalf of the Pennsylvania Large Energy Users Coalition in this matter;
2. that Steven S. Goldenberg, Esquire shall abide by the rules of the Pennsylvania Public Utility Commission, including all disciplinary rules;
3. that Steven S. Goldenberg, Esquire shall immediately notify the Pennsylvania Public Utility Commission of any matter affecting his standing at the bar of any other court where he may be admitted to practice; and
4. Theodore H. Jobes, Esquire, the moving party herein, shall continue to be responsible as counsel of record for the conduct of this matter on behalf of the Pennsylvania Large Energy Users Coalition.

BY THE PENNSYLVANIA PUBLIC
UTILITY COMMISSION:

CERTIFICATE OF SERVICE

I hereby certify that I have this 28th day of June, 2006, served a true copy of the foregoing Motion for Special Admission of Counsel, in the manner indicated below, in accordance with the requirements of 52 Pa. Code § 1.54, et seq. (relating to service by a participant) upon the following:

VIA FIRST CLASS MAIL

Richard Herskoritz, Esq.
Gary Jack, Esq.
Duquesne Light Company
411 Seventh Avenue
Pittsburgh, PA 15219

Office of Small Business Advocate
Suite 1102, Commerce Building
300 North Second Street
Harrisburg, PA 17101

Office of the Consumer Advocate
555 Walnut Street
Forum Place – 5th Floor
Harrisburg, PA 17101-1921

Office of Trial Staff
Commonwealth Keystone Building
400 North Street, 2nd Floor
Harrisburg, PA 17120

Michael Gang, Esq.
Post & Schell, P.C.
17 North Second Street, 12th Floor
Harrisburg, PA 17101-1601

David MacGregor, Esq.
Post & Schell
Four Penn Centre
1600 John F. Kennedy Blvd.
Philadelphia, PA 19103-2808



Theodore H. Jones, Esquire
FOX ROTHSCHILD LLP
2000 Market Street, 10th Floor
Philadelphia, PA 19103
(215) 299-2088

Attorney for the Pennsylvania
Large Energy Users Coalition

Dated: June 28, 2006

RECEIVED

JUN 28 2006

PA PUBLIC UTILITY COMMISSION
SECRETARY'S BUREAU

**BEFORE THE
PENNSYLVANIA PUBLIC UTILITY COMMISSION**

PENNSYLVANIA LARGE ENERGY USERS :
COALITION, :
 :
 :
 :
 v. : **DOCKET NO. R-00061346** _____
 :
DUQUESNE LIGHT COMPANY. :

MOTION FOR SPECIAL ADMISSION OF COUNSEL

Theodore H. Jobses, Esquire respectfully moves the Pennsylvania Public Utility Commission pursuant to 52 Pa. Code § 1.22 for the special admission *pro hac vice* of Paul F. Forshay, Esquire in this matter, and in support thereof, represents as follows:

1. I am an attorney at law duly admitted to practice before the Supreme Court of Pennsylvania and am a member in good standing of the bar of the Commonwealth.
2. I am a partner in the law firm of Fox Rothschild LLP and am counsel of record representing the Pennsylvania Large Energy Users Coalition in this matter.
3. Paul F. Forshay, Esquire is associated with me in this matter and seeks admission *pro hac vice* on behalf of the Pennsylvania Large Energy Users Coalition.
4. Paul F. Forshay, Esquire is a partner of the law firm of Sutherland, Asbill & Brennan, LLP, practicing at the firm's Washington, DC office, and is duly qualified to practice in the District of Columbia. He is a member in good standing of the above-listed court and is not under suspension or disbarment by any court. The supporting affidavit of Paul F. Forshay, Esquire is attached hereto as "Exhibit A."

RECEIVED

JUN 28 2006

PA PUBLIC UTILITY COMMISSION
SECRETARY'S BUREAU

5. The admission of Paul F. Forshay, Esquire will materially advance the conduct of this matter on behalf of the Pennsylvania Large Energy Users Coalition and will prejudice no one.

WHEREFORE, Theodore H. Jobes, Esquire respectfully requests that the Pennsylvania Public Utility Commission specially admit Paul F. Forshay, Esquire *pro hac vice* on behalf of the Pennsylvania Large Energy Users Coalition in this matter.

Respectfully submitted,



Theodore H. Jobes, Esquire
FOX ROTHSCHILD LLP
2000 Market Street, Tenth Floor
Philadelphia, PA 19103
(215) 299-2000

Attorney for the Pennsylvania
Large Energy Users Coalition

Dated: June 28, 2006

VERIFICATION

I, Theodore H. Jobs, Esquire do hereby verify and state that the factual statements contained in the foregoing Motion for Special Admission of Counsel are true and correct to the best of my knowledge, information and belief. I understand that false statements made herein are subject to the penalties of 18 Pa.C.S.A. § 4904, relating to unsworn falsification to authorities.



Theodore H. Jobs, Esquire

Dated: June 28, 2006

BEFORE THE
PENNSYLVANIA PUBLIC UTILITY COMMISSION

PENNSYLVANIA LARGE ENERGY USERS
COALITION, :

v. :

: DOCKET NO. R-00061346 _____

DUQUESNE LIGHT COMPANY. :

AFFIDAVIT OF PAUL F. FORSHAY, ESQUIRE
IN SUPPORT OF MOTION FOR SPECIAL ADMISSION OF COUNSEL

I, Paul F. Forshay, duly sworn according to law, depose and say:

1. I am an attorney in good standing admitted to practice in the District of Columbia. I am not admitted to practice in Pennsylvania. I have no disciplinary proceedings pending against me in any jurisdiction and no discipline has been previously imposed on me in any jurisdiction.

2. I am a partner of the law firm of Sutherland, Asbill & Brennan, LLP, practicing at the firm's Washington, DC office located at 1275 Pennsylvania Avenue N.W., Washington, DC 20004. My telephone number is 202-383-0100.

3. I have previously represented members/industrial energy consumers in rate proceedings and other matters and am presently associated with Theodore H. Jobes, Esquire in this matter.

4. The Pennsylvania Large Energy Users Coalition desires that I participate in the trial and all other phases of this matter in Pennsylvania.

5. I understand that I will be bound by the Pennsylvania rules of procedure and professional conduct.

Sworn to and subscribed before
me this 27th day of June, 2006

Sandra Kiedrowski
Notary Public

My Commission Expires April 14, 2009

LV1 412456v1 06/27/06



Paul F. Forshay
Paul F. Forshay, Esquire

**BEFORE THE
PENNSYLVANIA PUBLIC UTILITY COMMISSION**

PENNSYLVANIA LARGE ENERGY USERS :
COALITION, :
 :
 :
 v. : **DOCKET NO. R-00061346** _____
 :
DUQUESNE LIGHT COMPANY. :

ORDER

AND NOW, this ____ day of _____, 2006, upon consideration of the Motion of Theodore H. Jobes, Esquire, for Special Admission of Paul F. Forshay, Esquire in this matter, and for good cause shown, it is hereby ORDERED:

1. that Paul F. Forshay, Esquire be and hereby is admitted *pro hac vice* to the bar of the Commonwealth of Pennsylvania under 52 Pa. Code § 1.22, as co-counsel on behalf of the Pennsylvania Large Energy Users Coalition in this matter;
2. that Paul F. Forshay, Esquire shall abide by the rules of the Pennsylvania Public Utility Commission, including all disciplinary rules;
3. that Paul F. Forshay, Esquire shall immediately notify the Pennsylvania Public Utility Commission of any matter affecting his standing at the bar of any other court where he may be admitted to practice; and
4. Theodore H. Jobes, Esquire, the moving party herein, shall continue to be responsible as counsel of record for the conduct of this matter on behalf of the Pennsylvania Large Energy Users Coalition.

BY THE PENNSYLVANIA PUBLIC
UTILITY COMMISSION:

CERTIFICATE OF SERVICE

I hereby certify that I have this 28th day of June, 2006, served a true copy of the foregoing Motion for Special Admission of Counsel, in the manner indicated below, in accordance with the requirements of 52 Pa. Code § 1.54, et seq. (relating to service by a participant) upon the following:

VIA FIRST CLASS MAIL

Richard Herskoritz, Esq.
Gary Jack, Esq.
Duquesne Light Company
411 Seventh Avenue
Pittsburgh, PA 15219

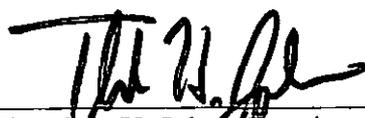
Office of Small Business Advocate
Suite 1102, Commerce Building
300 North Second Street
Harrisburg, PA 17101

Office of the Consumer Advocate
555 Walnut Street
Forum Place – 5th Floor
Harrisburg, PA 17101-1921

Office of Trial Staff
Commonwealth Keystone Building
400 North Street, 2nd Floor
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Michael Gang, Esq.
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Harrisburg, PA 17101-1601

David MacGregor, Esq.
Post & Schell
Four Penn Centre
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Philadelphia, PA 19103-2808



Theodore H. Jobs, Esquire
FOX ROTHSCHILD LLP
2000 Market Street, 10th Floor
Philadelphia, PA 19103
(215) 299-2088

Attorney for the Pennsylvania
Large Energy Users Coalition

Dated: June 28, 2006

BEFORE THE
PENNSYLVANIA PUBLIC UTILITY COMMISSION

PENNSYLVANIA LARGE ENERGY USERS :
COALITION, :

v.

: DOCKET NO. R-00061346 00007

DUQUESNE LIGHT COMPANY. :

AFFIDAVIT OF PAUL F. FORSHAY, ESQUIRE
IN SUPPORT OF MOTION FOR SPECIAL ADMISSION OF COUNSEL

I, Paul F. Forshay, duly sworn according to law, depose and say:

1. I am an attorney in good standing admitted to practice in the District of Columbia. I am not admitted to practice in Pennsylvania. I have no disciplinary proceedings pending against me in any jurisdiction and no discipline has been previously imposed on me in any jurisdiction.

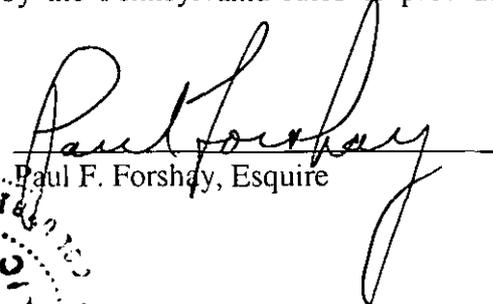
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3. I have previously represented members/industrial energy consumers in rate proceedings and other matters and am presently associated with Theodore H. Jobes, Esquire in this matter.

4. The Pennsylvania Large Energy Users Coalition desires that I participate in the trial and all other phases of this matter in Pennsylvania.

5. I understand that I will be bound by the Pennsylvania rules of procedure and professional conduct.

Sworn to and subscribed before
me this 27th day of June, 2006


Paul F. Forshay, Esquire


Notary Public
My Commission Expires April 14, 2009





COMMONWEALTH OF PENNSYLVANIA
PENNSYLVANIA PUBLIC UTILITY COMMISSION
Office of Administrative Law Judge
P.O. BOX 3265, HARRISBURG, PA 17105-3265

IN REPLY PLEASE
REFER TO OUR FILE

June 28, 2006

In Re: R-00061346
R-00061346C0002, C0005

DOCUMENT
FOLDER

(See attached list)

R-00061346 Pennsylvania Public Utility Commission
R-00061346C0002 Office of Consumer Advocate
R-00061346C0005 Office of Small Business Advocate
v.
Duquesne Light Company

NOTICE

This is to inform you that initial and further hearings on the above-captioned case will be held as follows:

Date Type: Monday, August 21, 2006 - Initial hearing
Tuesday, August 22, 2006 - Further hearing
Wednesday, August 23, 2006 - Further hearing
Thursday, August 24, 2006 - Further hearing
Friday, August 25, 2006 - Further hearing

Time: 9:00 a.m. - all days

Location: Hearing Room 2
Plaza Level
Commonwealth Keystone Building
400 North Street
Harrisburg, Pennsylvania

Presiding: Administrative Law Judge Larry Gesoff
1103 Pittsburgh State Office Building
300 Liberty Avenue
Pittsburgh, PA 15222
Telephone: 412.565.3550
Fax: 412.565.5692

BA

If you are a person with a disability, and you wish to attend the hearing, we may be able to make arrangements for your special needs. Please call the scheduling office at the Public Utility Commission at least (2) two business days prior to your hearing:

- Scheduling Office: 717.787.1399
- AT&T Relay Service number for persons who are deaf or hearing-impaired: 1.800.654.5988

pc: Judge Gesoff
June Perry - LA, Keystone 3NW
Cyndi Page - BPL, Keystone 3NE
Office of Trial Staff - 2
Office of Consumer Advocate
Office of Small Business Advocate
FUS, Keystone 3W
Susan Licon
Beth Plantz
Docket Section
Calendar File

SERVICE LIST: R-00061346

Served electronically and First Class mail

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Pittsburgh, PA 15221

David J. McAdams, MD
525 Hillcrest Place
Pittsburgh, PA 15216

CERTIFICATE OF SERVICE

Pennsylvania Public Utility Commission :
v. : Docket No. R-00061346
Duquesne Light Company :

I hereby certify that I have this day served a true copy of the foregoing document, the Office of Consumer Advocate's Interrogatories, Set XIII, upon parties of record in this proceeding in accordance with the requirements of 52 Pa. Code § 1.54 (relating to service by a participant), in the manner and upon the persons listed below:

Dated this 29th day of June 2006.

SERVICE BY E-MAIL and INTEROFFICE MAIL

Charles Shields, Esquire
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By e-mail only: Charles T. Weakley at cweakley@state.pa.us; Michael Gruber at mgruber@state.pa.us; Janet Markovich at jmarkovich@state.pa.us ; Antonio Maceo at amaceo@state.pa.us and Robert Plonski at rplonski@state.pa.us.

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2006 JUN 29 PM 4:03
PA PUC
SECRETARY'S BUREAU

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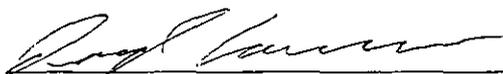
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Sr. Regulatory Counsel
Martha A. Duggan
Vice President
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Counsel For: *Citizens for Pennsylvania's
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Stuart S. Sacks, Esquire
Smigel, Anderson & Sacks
River Chase Office Center
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Harrisburg, PA 17110
Counsel For: Wal-Mart Stores East, L.P.

Joseph L. Vullo, Esquire
Burke Vullo, Reilly Roberts
1460 Wyoming Avenue
Forty Fort, PA 18704
Counsel For: *Commission on Economic
Opportunity*



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PA Attorney I.D. # 93682
E-Mail: DLawrence@paoca.org

Counsel for
Office of Consumer Advocate
555 Walnut Street 5th Floor, Forum Place
Harrisburg, PA 17101-1923
Phone: (717) 783-5048
Fax: (717) 783-7152
00088982.DOC



Duquesne Light

Our Energy...Your Power

411 Seventh Avenue
8th Floor
Pittsburgh, PA 15219

Tel 412-393-1541
Fax 412-393-1418
gjack@duqlight.com

Gary A. Jack
Assistant General Counsel

ORIGINAL

June 30, 2006

James J. McNulty, Secretary
Pennsylvania Public Utility Commission
Commonwealth Keystone Building, 2nd Floor
400 North Street
Harrisburg, PA 17120

RECEIVED

JUN 30 2006

PA PUBLIC UTILITY COMMISSION
SECRETARY'S BUREAU

Re: Duquesne Light Depreciation Study

Dear Secretary McNulty:

Enclosed for filing are four (4) copies of a Depreciation Study for Duquesne Light Company. This study calculates annual depreciation rates and accruals related to electric plant as of December 31, 2005.

Please note that this report has been filed as part of Duquesne's base rate case in Docket No. R-00061346. This Depreciation Study meets the requirements set forth in 52 Code Chapter 73 and describes the methods and procedures it utilized, the estimates of survivor curves and the calculation of depreciation rates.

Sincerely yours,

DOCUMENT
FOLDER

Gary A. Jack
Assistant General Counsel

Enclosures

c: Irwin A. Popowsky
John E. Simms
William Lloyd
Cheryl Walker Davis

EXTRA COPY

129

DUQUESNE LIGHT COMPANY
Pittsburgh, Pennsylvania

DEPRECIATION STUDY
RELATED TO ELECTRIC PLANT
AT DECEMBER 31, 2005

EXHIBIT JJS1

RECEIVED

JUN 30 2006

PA PUBLIC UTILITY COMMISSION
SECRETARY'S BUREAU

GANNETT FLEMING, INC. - VALUATION AND RATE DIVISION

Harrisburg, Pennsylvania



GANNETT FLEMING, INC.
P.O. Box 67100
Harrisburg, PA 17106-7100
Location:
207 Senate Avenue
Camp Hill, PA 17011
Office: (717) 763-7211
Fax: (717) 763-4590
www.gannettfleming.com

March 13, 2006

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

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.

A handwritten signature in cursive script that reads 'John J. Spanos'.

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

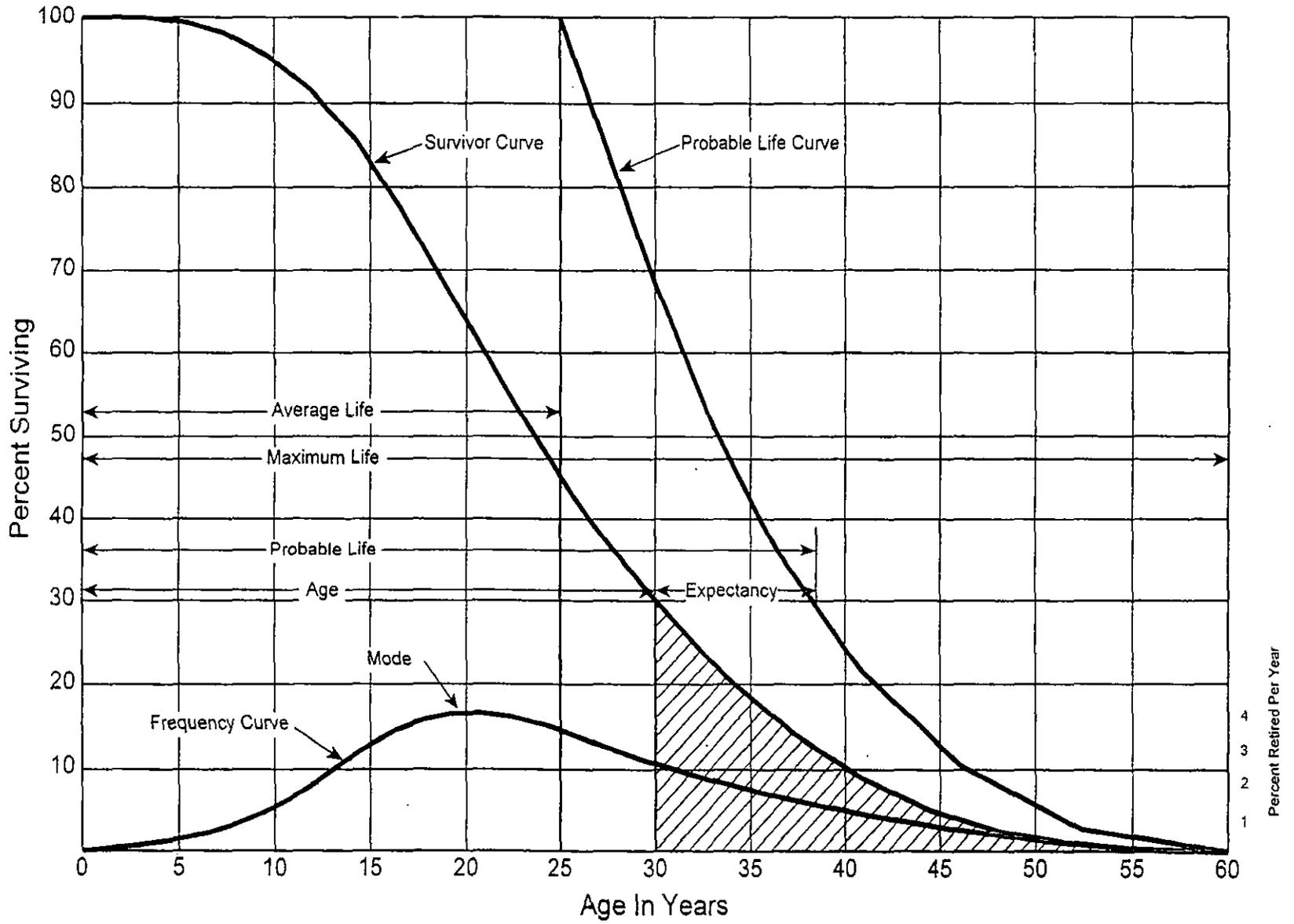


Figure 1. A Typical Survivor Curve and Derived Curves

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

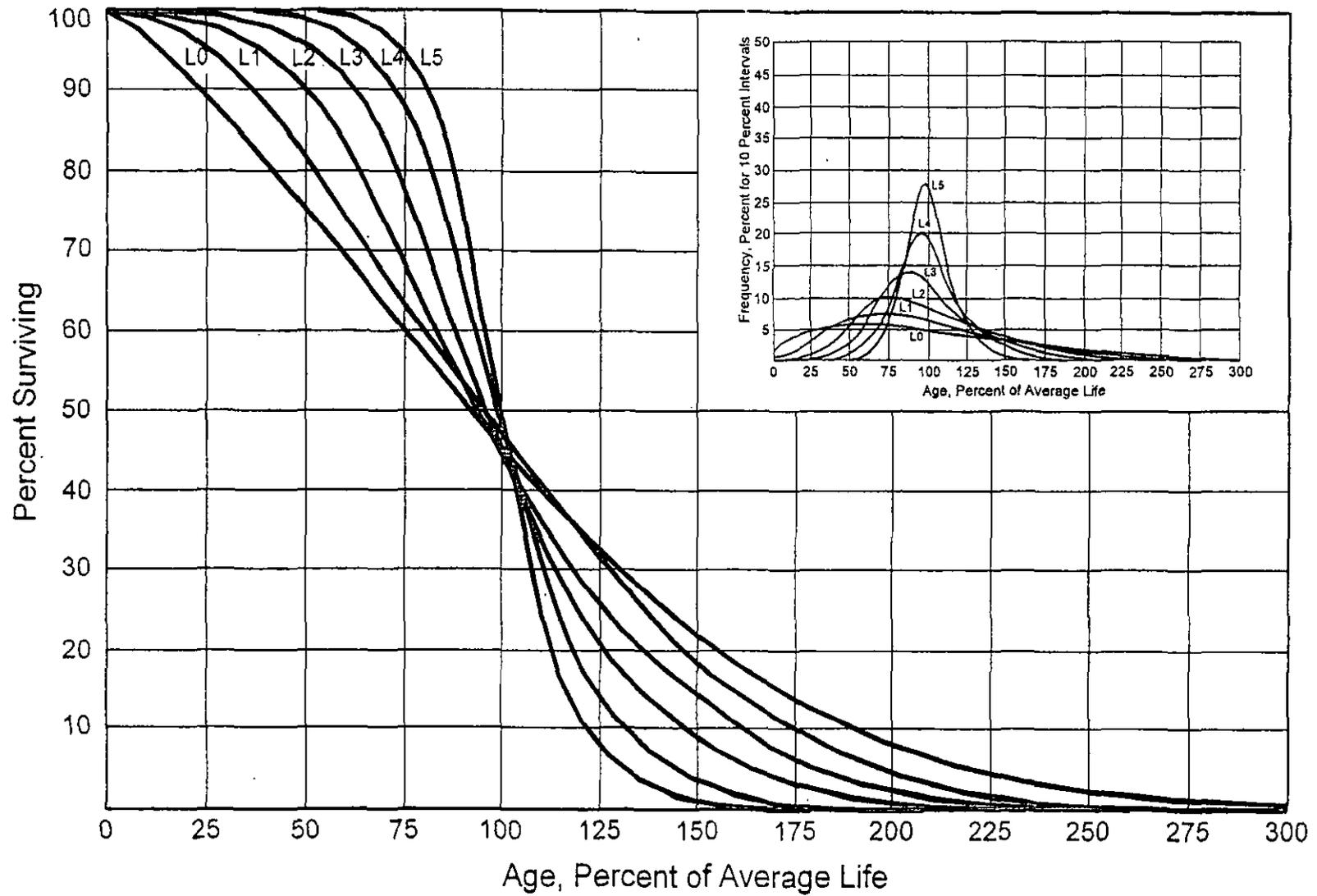


Figure 2. Left Modal or "L" Iowa Type Survivor Curves

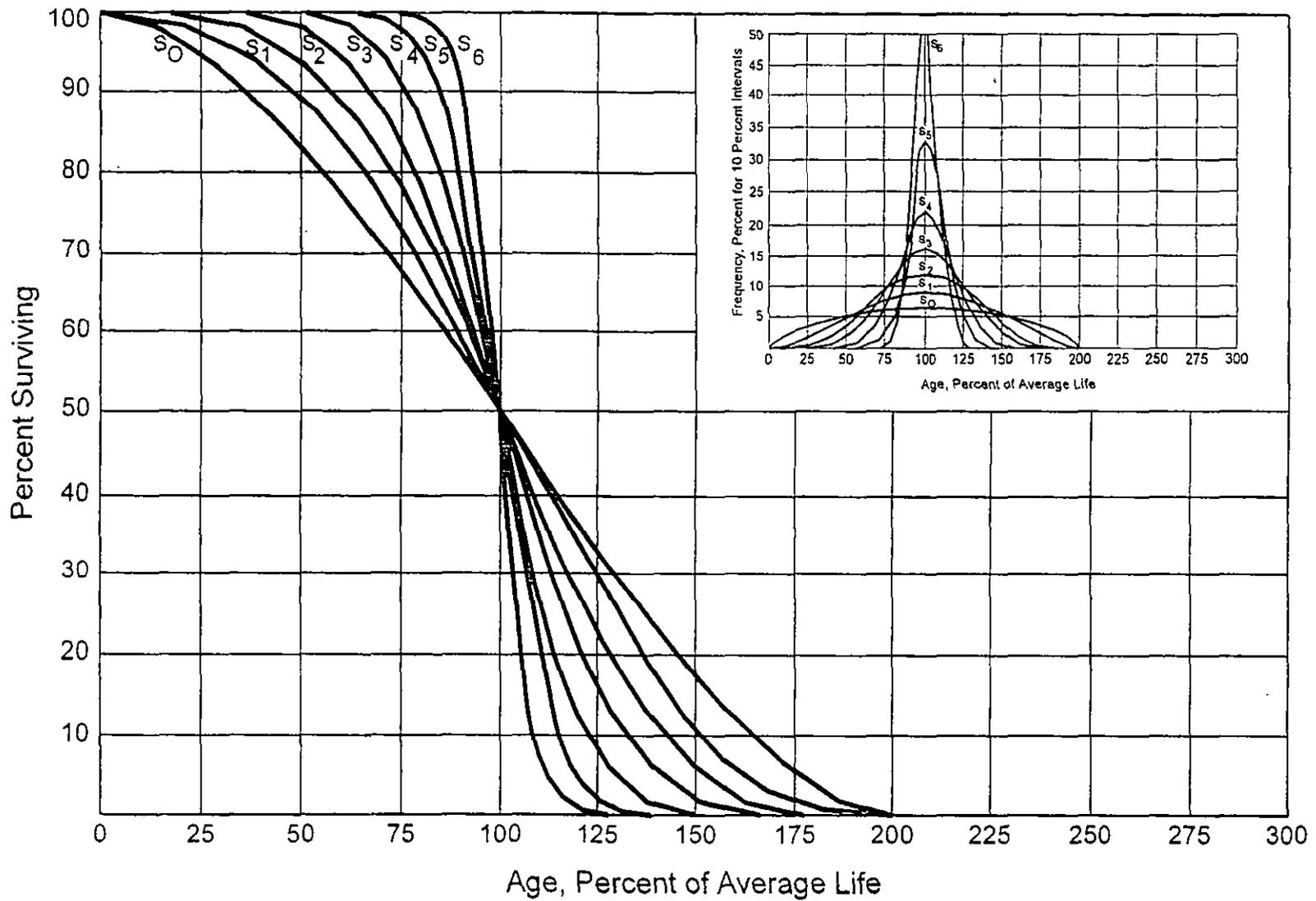


Figure 3. Symmetrical or "S" Iowa Type Survivor Curves

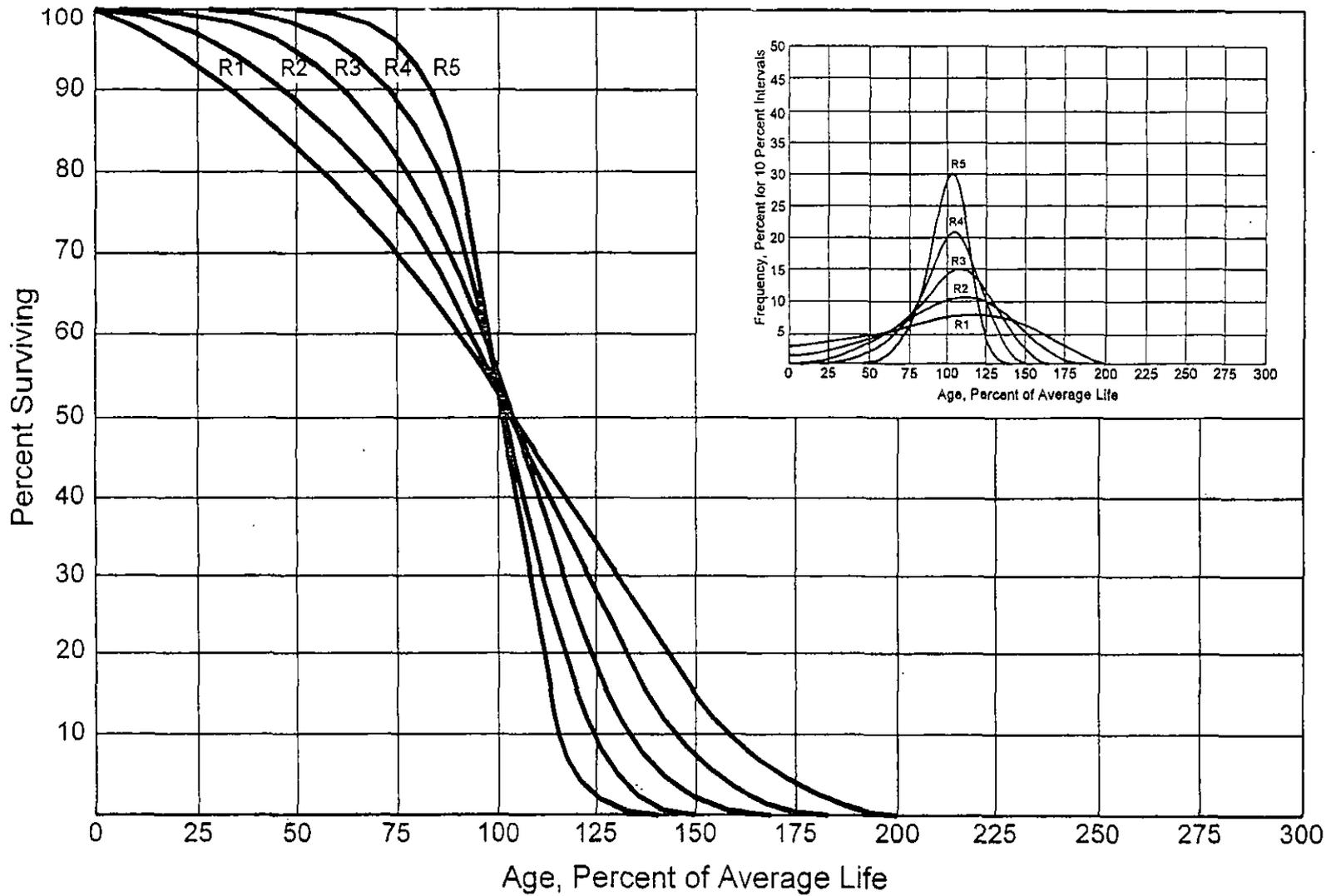


Figure 4. Right Modal or "R" Iowa Type Survivor Curves

6-11

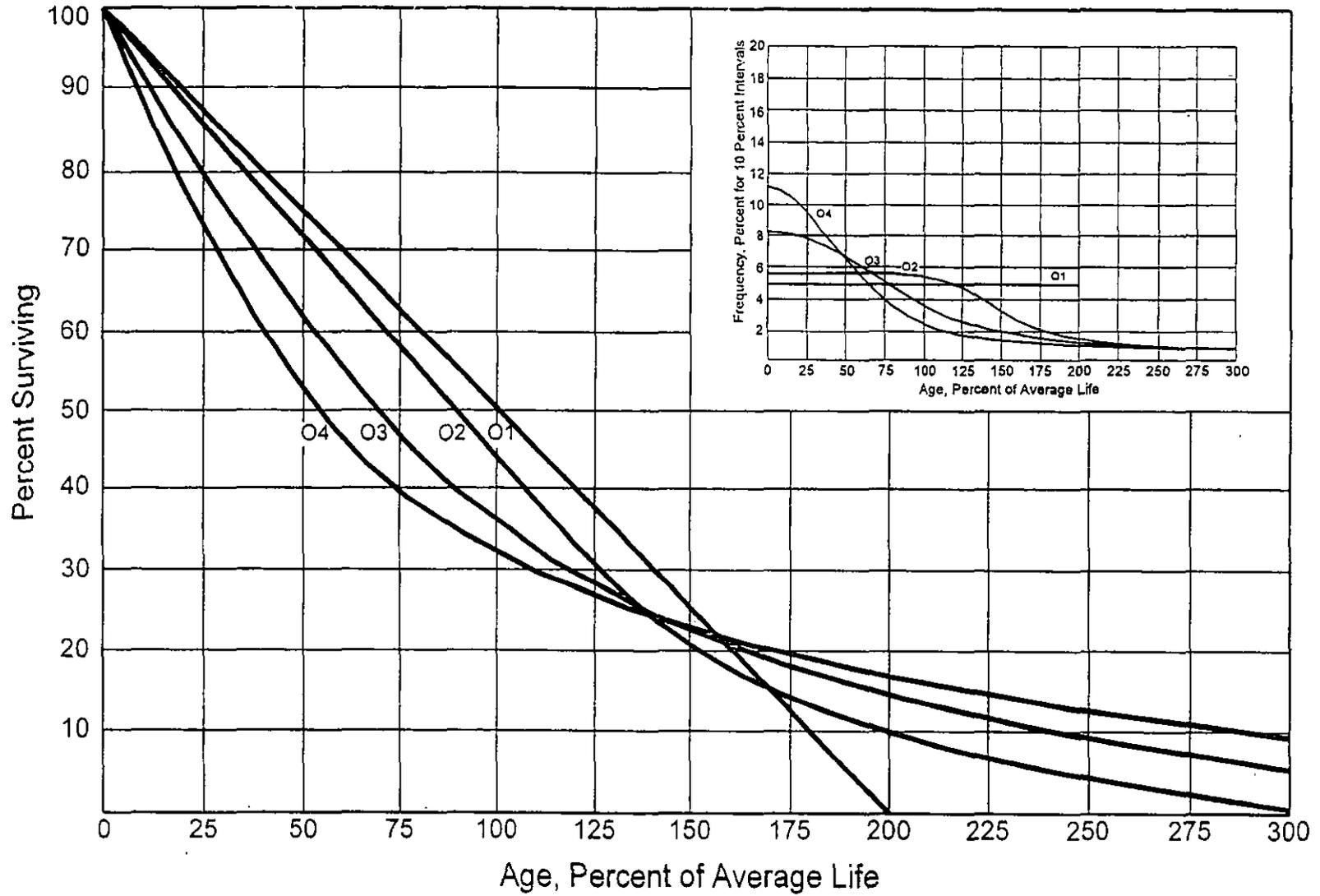


Figure 5. Origin Modal or "O" Iowa Type Survivor Curves

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	-	-	-	-	-	-	60	(30)	22	(102)	(50)	

^a Transfer Affecting Exposures at Beginning of Year

^b Transfer Affecting Exposures at End of Year

^c Sale with Continued Use

Parentheses denote Credit amount.

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

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

The surviving plant at the beginning of each year from 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	1,975	2,382	2,824	3,318	3,872	4,494	5,247	6,017	6,852	7,799	44,780	

^a Additions during the year.

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

For the entire experience band 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.

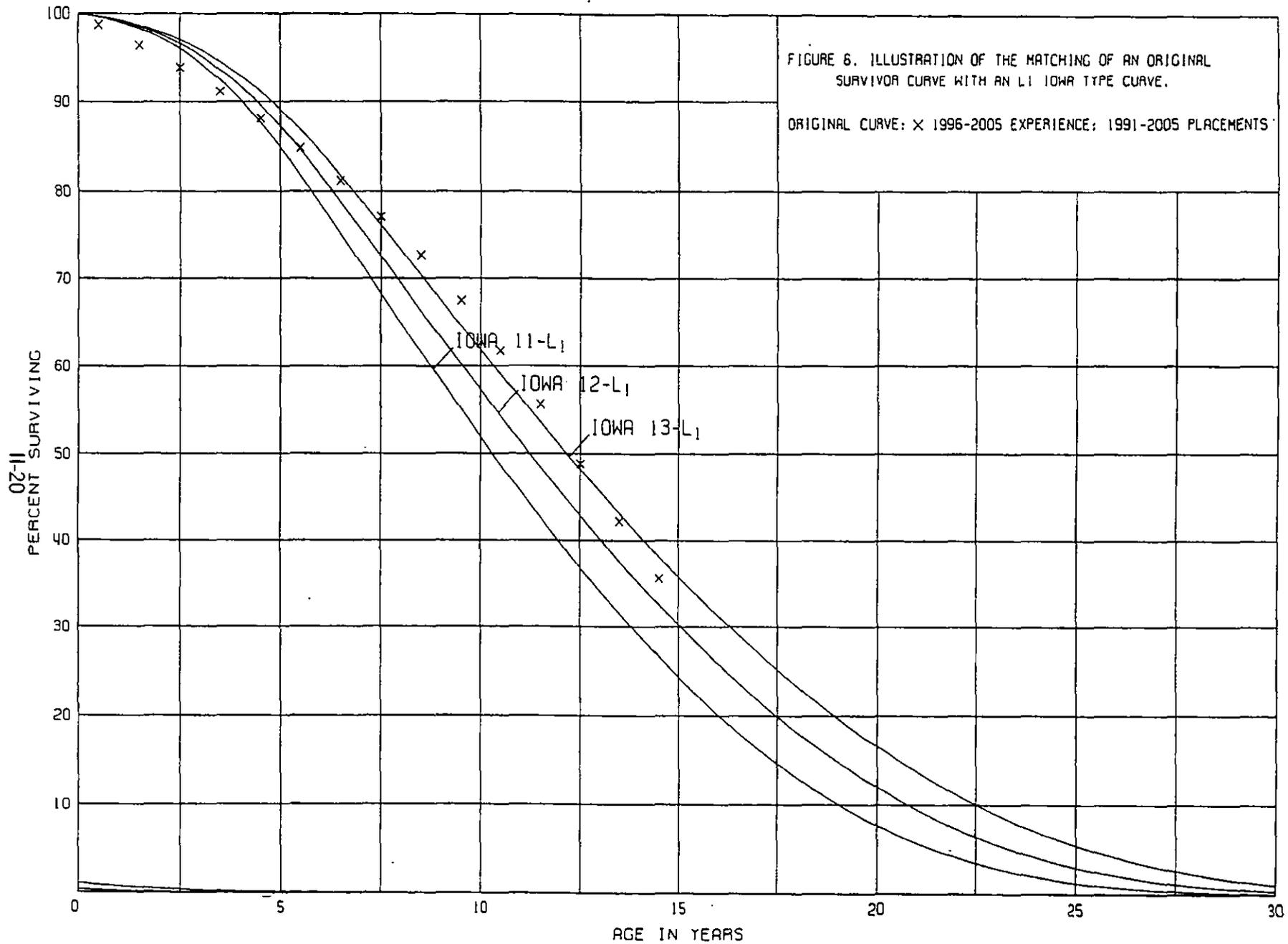
Percent surviving at age 4½	=	88.15	
Exposures at age 4½	=	3,789,000	
Retirements from age 4½ to 5½	=	143,000	
Retirement Ratio	=	$143,000 \div 3,789,000$	= 0.0377
Survivor Ratio	=	$1.000 - 0.0377$	= 0.9623
Percent surviving at age 5½	=	$(88.15) \times (0.9623)$	= 84.83

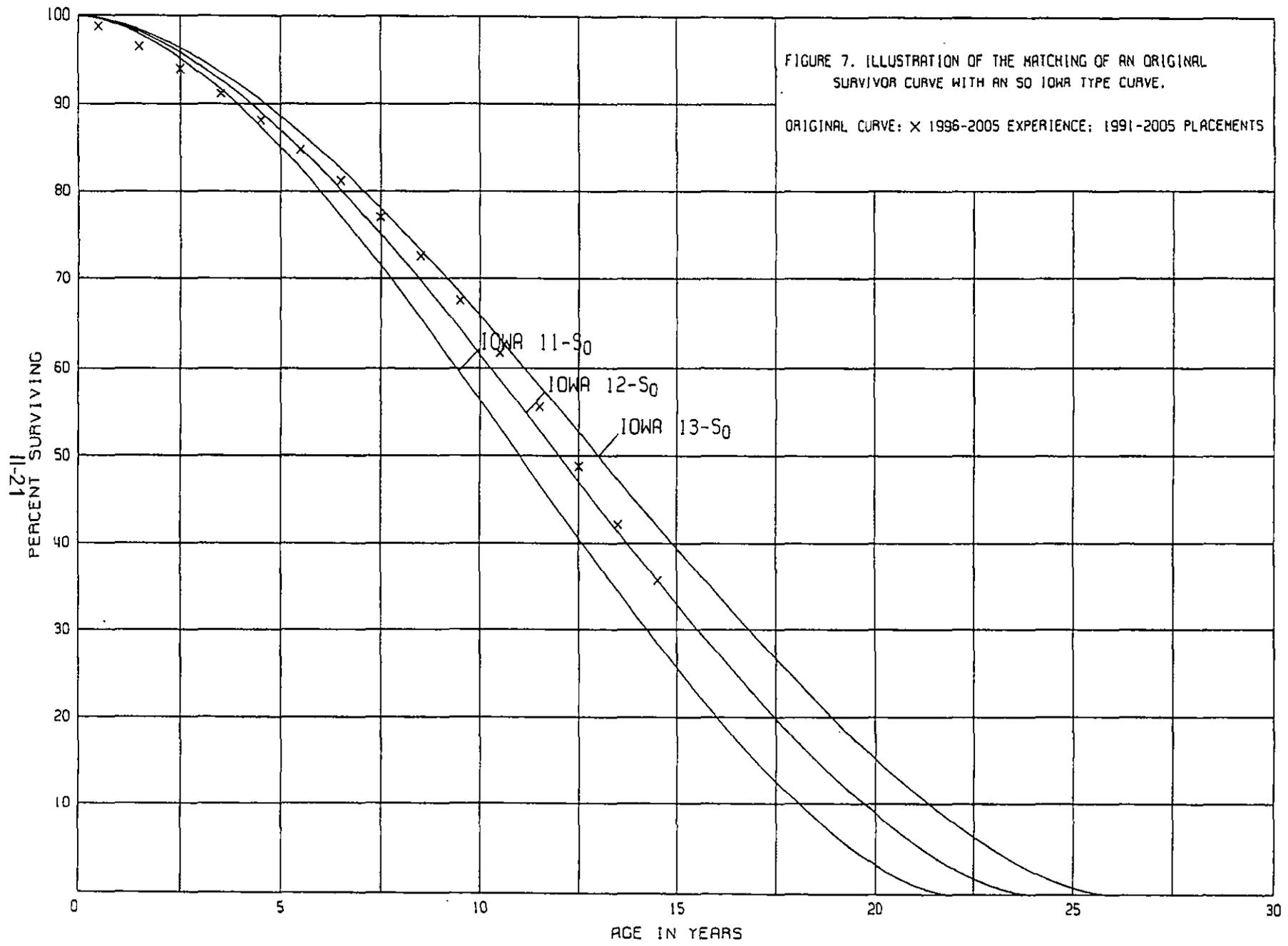
The totals of the exposures and retirements (columns 2 and 3) are shown for the purpose of checking with the respective totals in Schedules 1 and 3. The ratio of the total retirements to the total exposures, other than for each age interval, is meaningless.

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





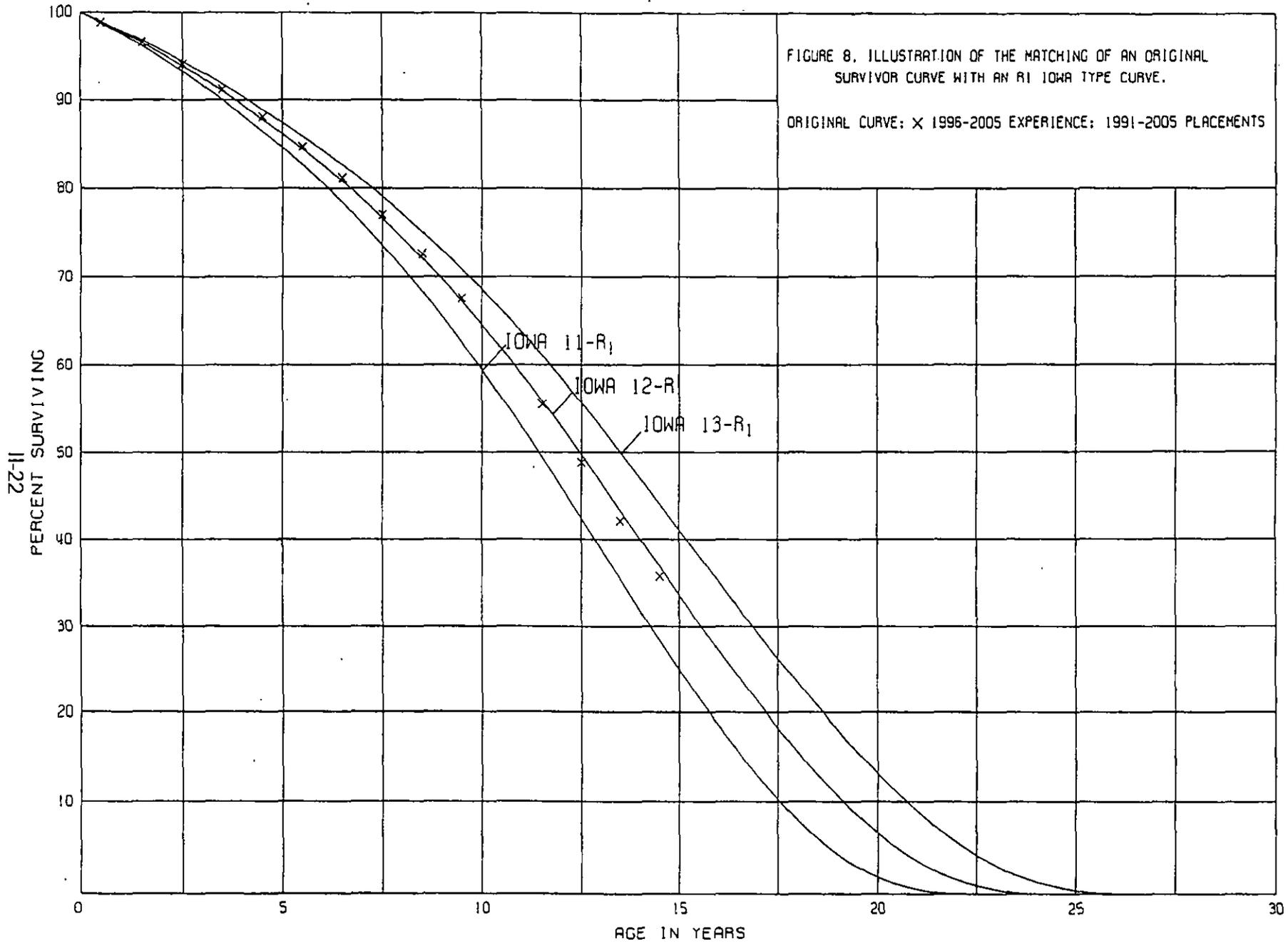
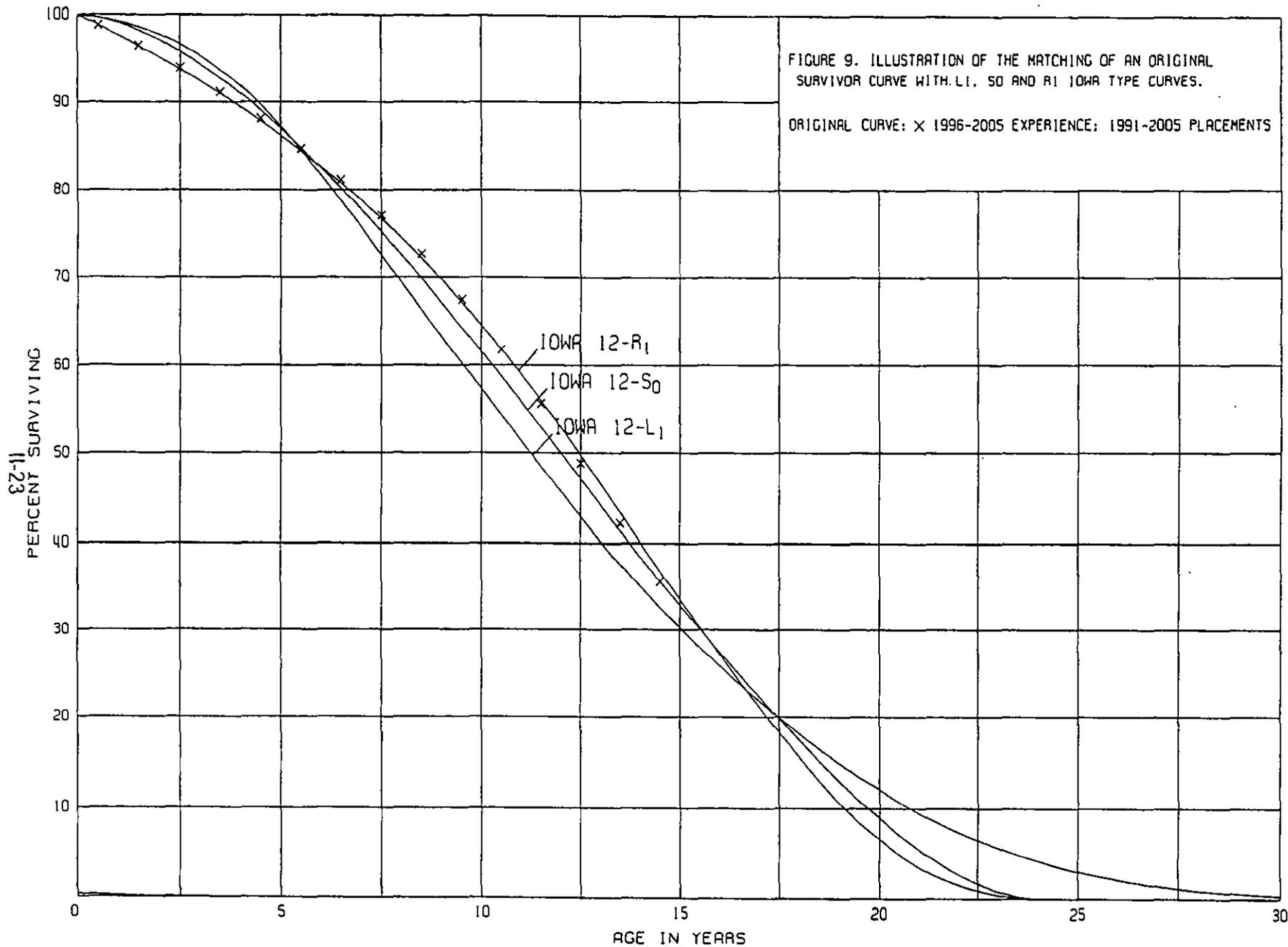


FIGURE 8. ILLUSTRATION OF THE MATCHING OF AN ORIGINAL SURVIVOR CURVE WITH AN R1 IOWA TYPE CURVE.

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 lowa 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		LIFE (3)	RETIREMENTS	GROUP	YEAR INST (6)	SUMMATION	AVERAGE	ANNUAL FACTOR (9)	ACCRUED
BEG (1)	END (2)		DURING INTERVAL (4)	ANNUAL ACCRUAL (5)=(4)/(3)		OF ANNUAL ACCRUALS (7)	PERCENT SURVIVING (8)		FACTOR (10)
0.000	1.000	0.500	0.00002	0.00002000000	2005	10.73815619374	99.999998	0.1074	0.0537
1.000	2.000	1.500	0.00372	0.00248000000	2004	10.73689619374	99.998120	0.1074	0.1611
2.000	3.000	2.500	0.06175	0.02470000000	2003	10.72330619374	99.965385	0.1073	0.2683
3.000	4.000	3.500	0.37983	0.10852285714	2002	10.65669476517	99.744595	0.1068	0.3738
4.000	5.000	4.500	1.34297	0.29843777778	2001	10.45321444771	98.883195	0.1057	0.4757
5.000	6.000	5.500	3.32179	0.60396181818	2000	10.00201464973	96.550815	0.1036	0.5698
6.000	7.000	6.500	6.36141	0.97867846154	1999	9.21069450987	91.709215	0.1004	0.6526
7.000	8.000	7.500	9.98627	1.33150266667	1998	8.05560394576	83.535375	0.0964	0.7230
8.000	9.000	8.500	13.28459	1.56289294118	1997	6.60840614184	71.899945	0.0919	0.7812
9.000	10.000	9.500	15.25765	1.60606842105	1996	5.02392546072	57.628825	0.0872	0.8284
10.000	11.000	10.500	15.25765	1.45310952381	1954	3.49433648829	42.371175	0.0825	0.8663
11.000	12.000	11.500	13.28459	1.15518173913	1994	2.19019085682	28.100055	0.0779	0.8959
12.000	13.000	12.500	9.98626	0.79890080000	1993	1.21314958726	16.464630	0.0737	0.9213
13.000	14.000	13.500	6.36142	0.47121629630	1992	0.57809103911	8.290790	0.0697	0.9410
14.000	15.000	14.500	3.32179	0.22908896552	1991	0.22793840820	3.449185	0.0661	0.9585
15.000	16.000	15.500	1.34297	0.08664322581	1990	0.07007231253	1.116805	0.0627	0.9719
16.000	17.000	16.500	0.37983	0.02302000000	1989	0.01524069963	0.255405	0.0597	0.9851
17.000	18.000	17.500	0.06175	0.00352857143	1987	0.00196641391	0.034615	0.0568	0.9940
18.000	19.000	18.500	0.00372	0.00020108108	1987	0.00010158766	0.001880	0.0540	0.9990
19.000	19.200	19.100	0.00002	0.00000104712	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 Iowa 10-S3 survivor curve and is the difference between the percents surviving (not shown) at the beginning and end of the age interval.

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

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

111-4

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

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
III-5	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		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)
Unrecovered Adjustment for Amortization								
391	Office Furniture and Equipment							
	Office Furniture			5,028,849		1,005,770	***	
	EDP Equipment			2,979,378		595,876	***	
	Total Account 391			<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		4,885,356		
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.

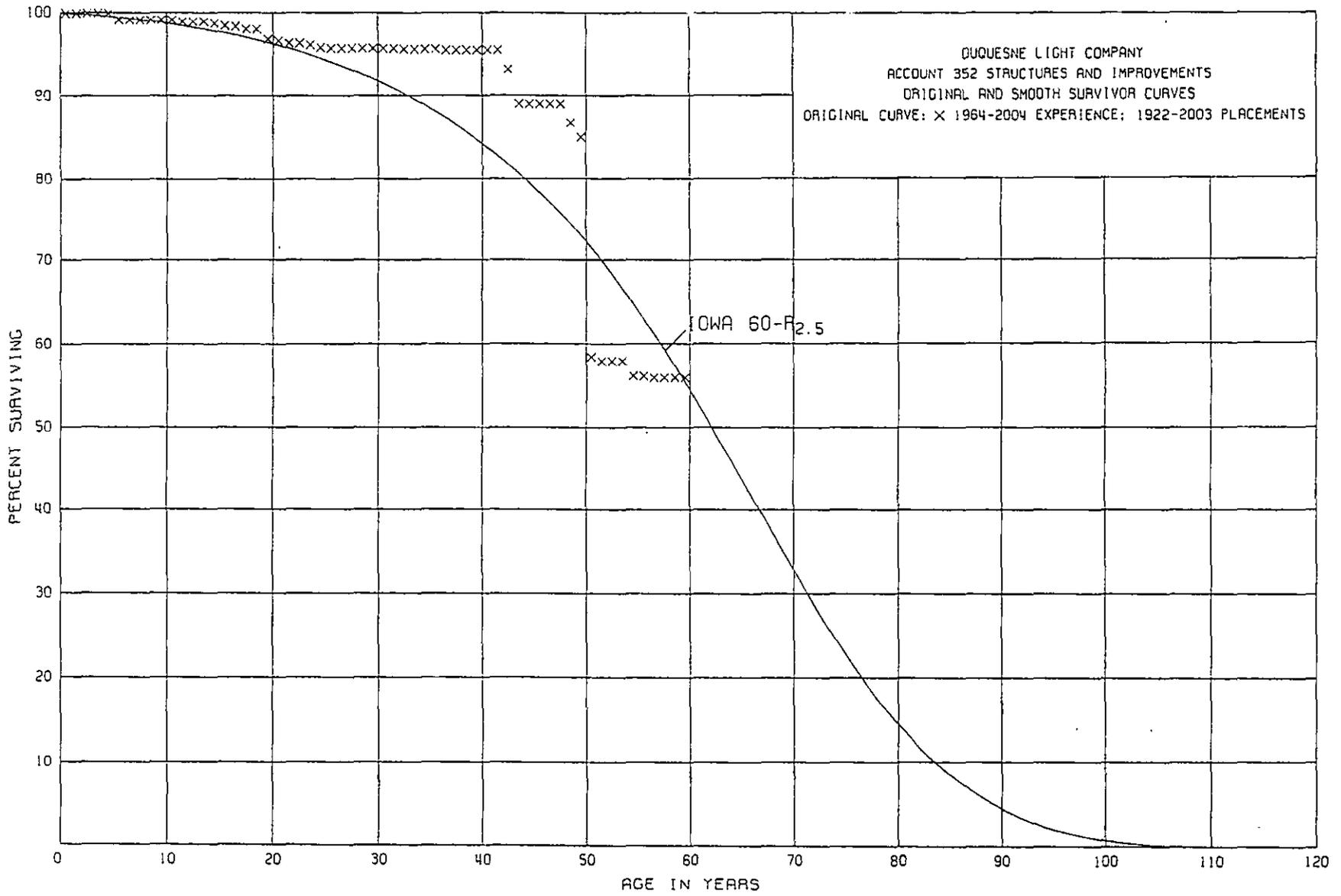
** Annual Accrual is charged on a vehicle by vehicle basis.

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

III-7

SERVICE LIFE STATISTICS

8-III



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

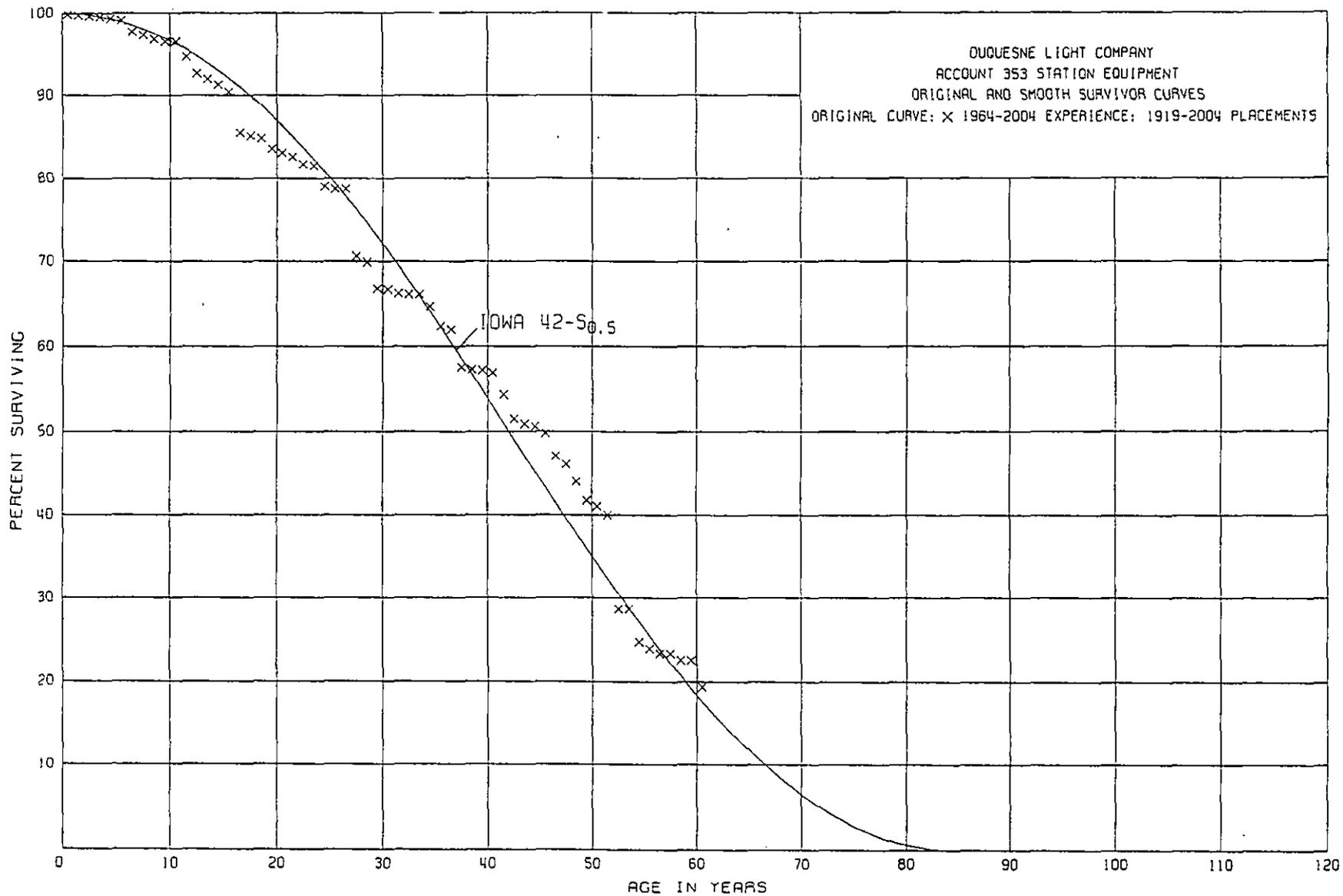
DUQUESNE LIGHT COMPANY

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

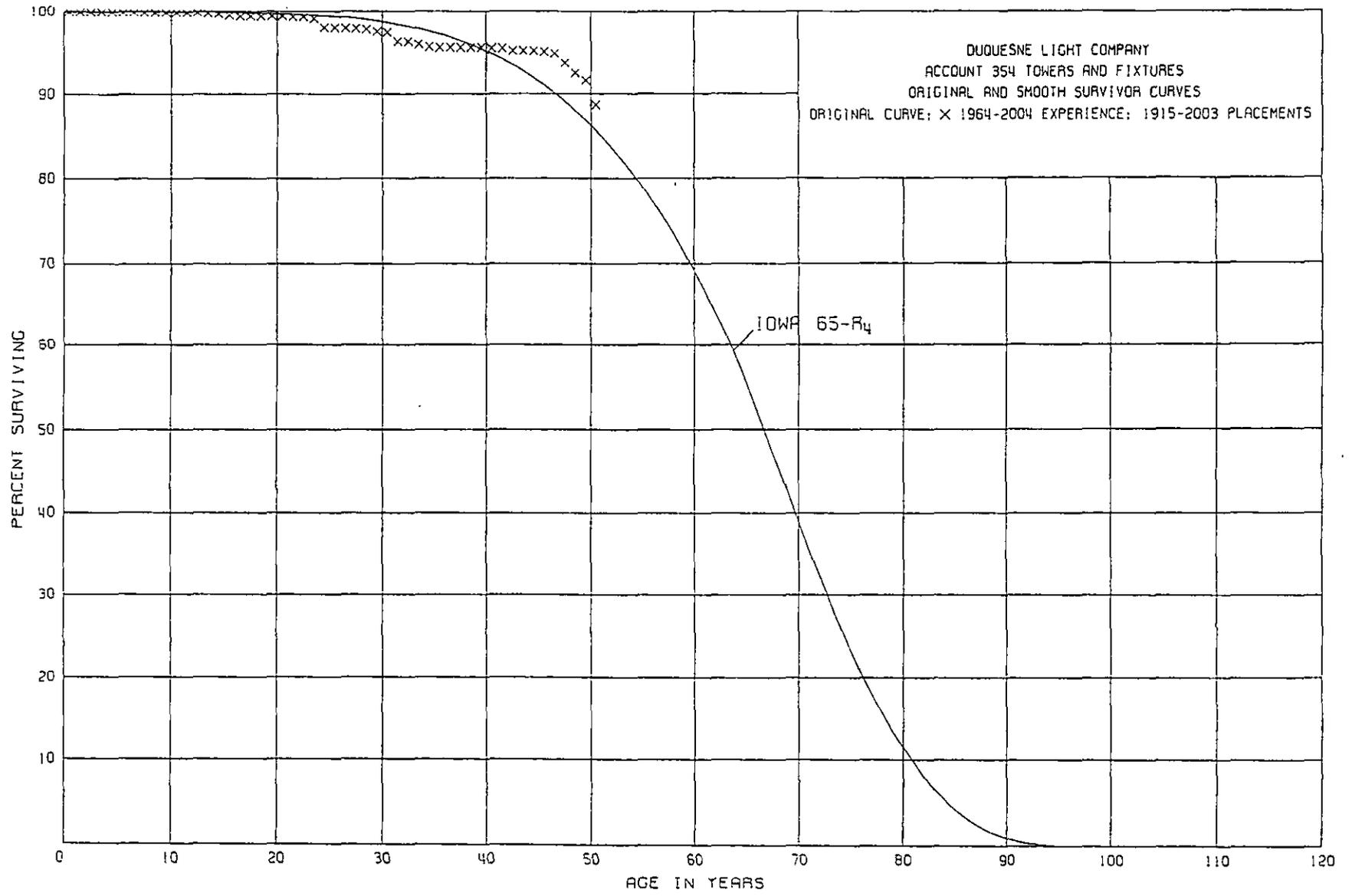
PLACEMENT BAND 1919-2004			EXPERIENCE BAND 1964-2004		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	107,028,939	211,293	0.0020	0.9980	100.00
0.5	105,692,859	122,634	0.0012	0.9988	99.80
1.5	104,151,548	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

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
0.0	50,137,080	4,033	0.0001	0.9999	100.00
0.5	50,261,221		0.0000	1.0000	99.99
1.5	49,848,343		0.0000	1.0000	99.99
2.5	49,882,631	41,163	0.0008	0.9992	99.99
3.5	49,975,646	17,851	0.0004	0.9996	99.91
4.5	49,185,812	19,186	0.0004	0.9996	99.87
5.5	48,765,590		0.0000	1.0000	99.83
6.5	49,172,527		0.0000	1.0000	99.83
7.5	52,518,210		0.0000	1.0000	99.83
8.5	52,575,655	8,298	0.0002	0.9998	99.83
9.5	53,703,937	21,818	0.0004	0.9996	99.81
10.5	54,063,193		0.0000	1.0000	99.77
11.5	54,149,948		0.0000	1.0000	99.77
12.5	53,597,736	57,108	0.0011	0.9989	99.77
13.5	53,086,588	54,146	0.0010	0.9990	99.66
14.5	53,044,799	85,510	0.0016	0.9984	99.56
15.5	53,006,454	38,848	0.0007	0.9993	99.40
16.5	52,967,769	1,541	0.0000	1.0000	99.33
17.5	52,956,087	12,823	0.0002	0.9998	99.33
18.5	52,262,360	15,408	0.0003	0.9997	99.31
19.5	52,554,692	16,293	0.0003	0.9997	99.28
20.5	52,712,337	10,145	0.0002	0.9998	99.25
21.5	53,515,685	45,099	0.0008	0.9992	99.23
22.5	53,485,084	74,596	0.0014	0.9986	99.15
23.5	47,517,464	536,769	0.0113	0.9887	99.01
24.5	44,008,008	902	0.0000	1.0000	97.89
25.5	31,662,236	41,515	0.0013	0.9987	97.89
26.5	31,790,902	656	0.0000	1.0000	97.76
27.5	31,894,724	4,850	0.0002	0.9998	97.76
28.5	32,359,526	117,307	0.0036	0.9964	97.74
29.5	32,203,883	37,197	0.0012	0.9988	97.39
30.5	28,910,022	317,669	0.0110	0.9890	97.27
31.5	27,098,271	1,821	0.0001	0.9999	96.20
32.5	17,647,181	57,589	0.0033	0.9967	96.19
33.5	16,881,664	52,285	0.0031	0.9969	95.87
34.5	14,834,553	10,860	0.0007	0.9993	95.57
35.5	12,122,701		0.0000	1.0000	95.50
36.5	11,960,167		0.0000	1.0000	95.50
37.5	11,705,415	5,772	0.0005	0.9995	95.50
38.5	10,891,214	383	0.0000	1.0000	95.45

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

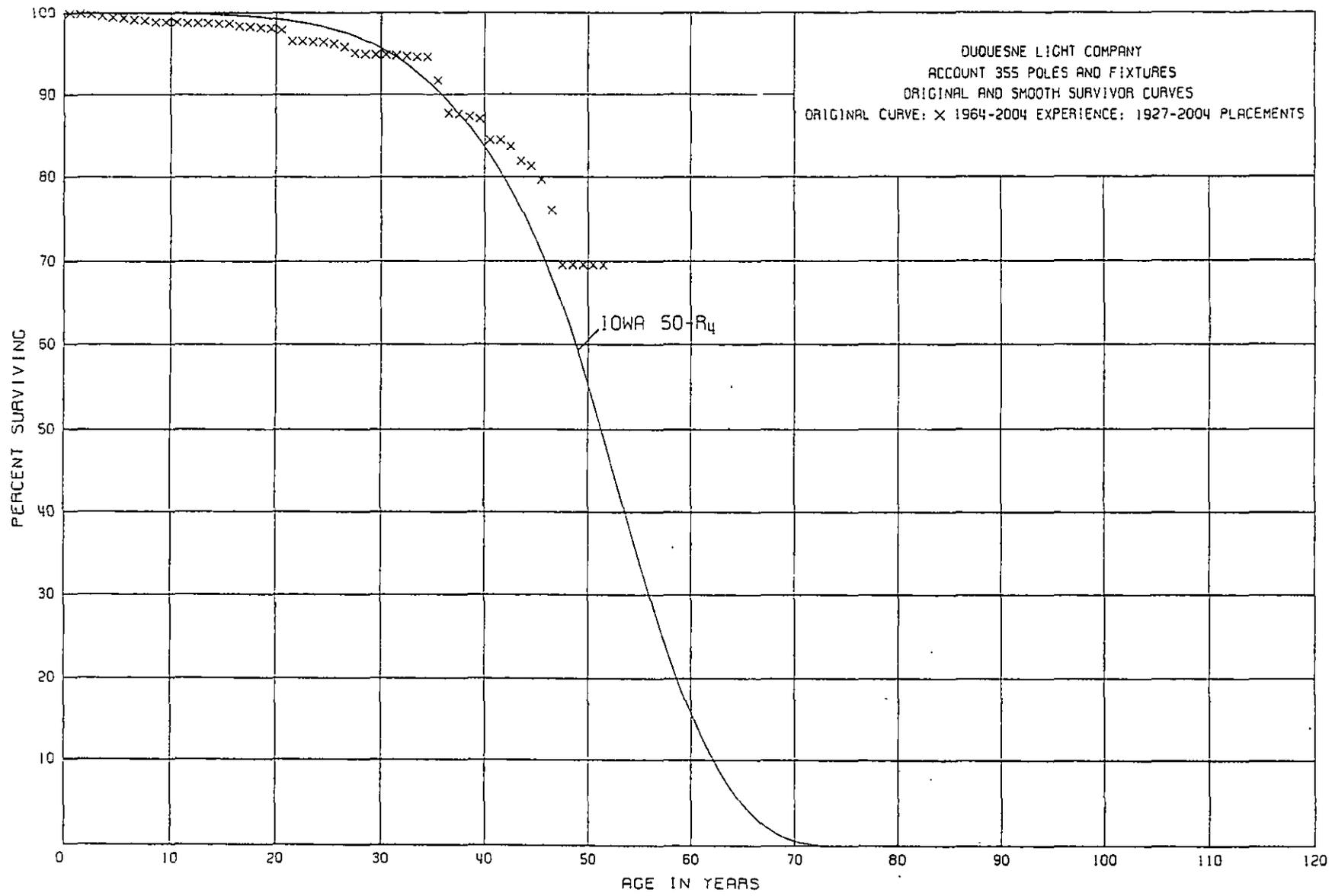
DUQUESNE LIGHT COMPANY

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

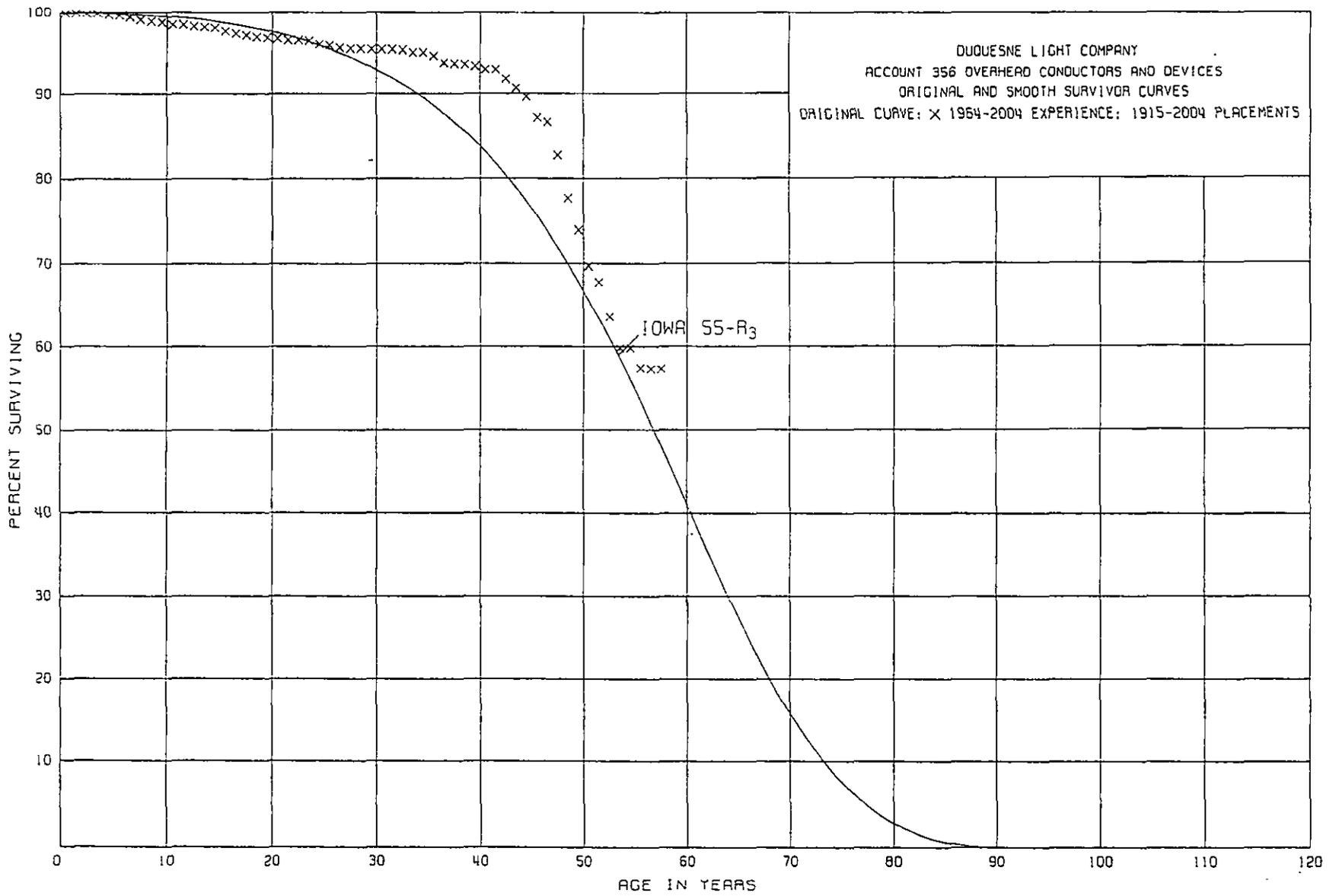
PLACEMENT BAND 1927-2004			EXPERIENCE BAND 1964-2004		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	7,141,332		0.0000	1.0000	100.00
0.5	6,974,200	6,081	0.0009	0.9991	100.00
1.5	6,057,689	7,036	0.0012	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

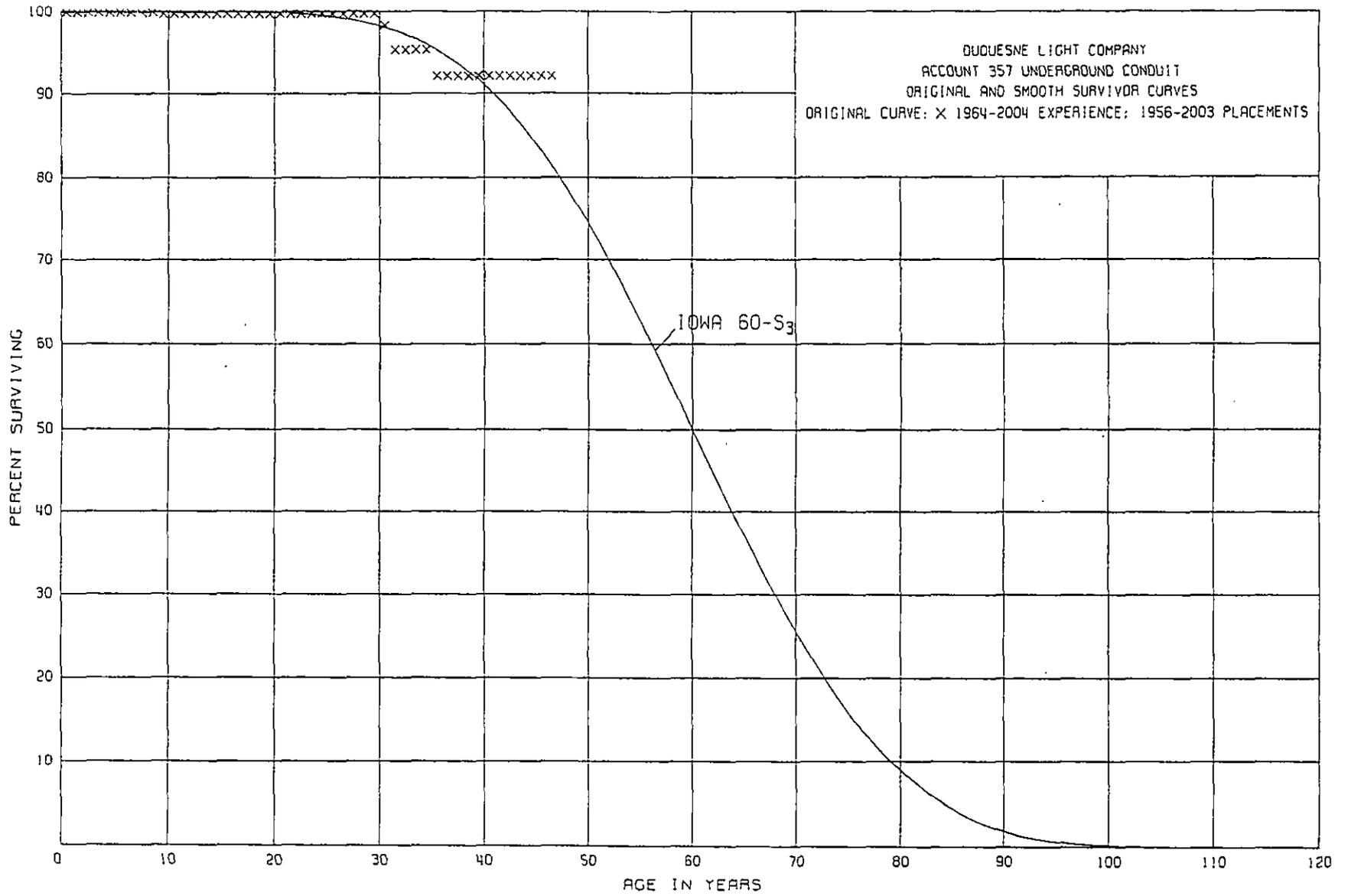
DUQUESNE LIGHT COMPANY

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

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
0.0	31,029,401		0.0000	1.0000	100.00
0.5	31,029,401		0.0000	1.0000	100.00
1.5	30,501,397		0.0000	1.0000	100.00
2.5	30,511,304		0.0000	1.0000	100.00
3.5	30,761,023		0.0000	1.0000	100.00
4.5	30,761,023		0.0000	1.0000	100.00
5.5	34,613,823	29,632	0.0009	0.9991	100.00
6.5	34,584,191		0.0000	1.0000	99.91
7.5	34,672,415		0.0000	1.0000	99.91
8.5	34,658,758	77,188	0.0022	0.9978	99.91
9.5	34,581,571		0.0000	1.0000	99.69
10.5	34,657,116		0.0000	1.0000	99.69
11.5	34,657,116		0.0000	1.0000	99.69
12.5	34,657,116		0.0000	1.0000	99.69
13.5	34,657,116		0.0000	1.0000	99.69
14.5	33,180,450		0.0000	1.0000	99.69
15.5	33,202,983		0.0000	1.0000	99.69
16.5	33,202,983		0.0000	1.0000	99.69
17.5	33,204,667		0.0000	1.0000	99.69
18.5	32,875,901		0.0000	1.0000	99.69
19.5	32,443,846		0.0000	1.0000	99.69
20.5	32,477,219	1,153	0.0000	1.0000	99.69
21.5	33,888,270		0.0000	1.0000	99.69
22.5	33,888,270	2,691	0.0001	0.9999	99.69
23.5	33,885,580		0.0000	1.0000	99.68
24.5	33,225,899		0.0000	1.0000	99.68
25.5	4,653,541		0.0000	1.0000	99.68
26.5	4,653,541		0.0000	1.0000	99.68
27.5	4,653,541		0.0000	1.0000	99.68
28.5	4,661,803		0.0000	1.0000	99.68
29.5	4,656,028	64,780	0.0139	0.9861	99.68
30.5	4,591,248	141,209	0.0308	0.9692	98.29
31.5	4,450,039		0.0000	1.0000	95.26
32.5	4,286,733		0.0000	1.0000	95.26
33.5	4,306,614		0.0000	1.0000	95.26
34.5	4,306,614	143,949	0.0334	0.9666	95.26
35.5	4,162,664		0.0000	1.0000	92.08
36.5	4,162,664		0.0000	1.0000	92.08
37.5	3,769,679		0.0000	1.0000	92.08
38.5	3,769,679		0.0000	1.0000	92.08

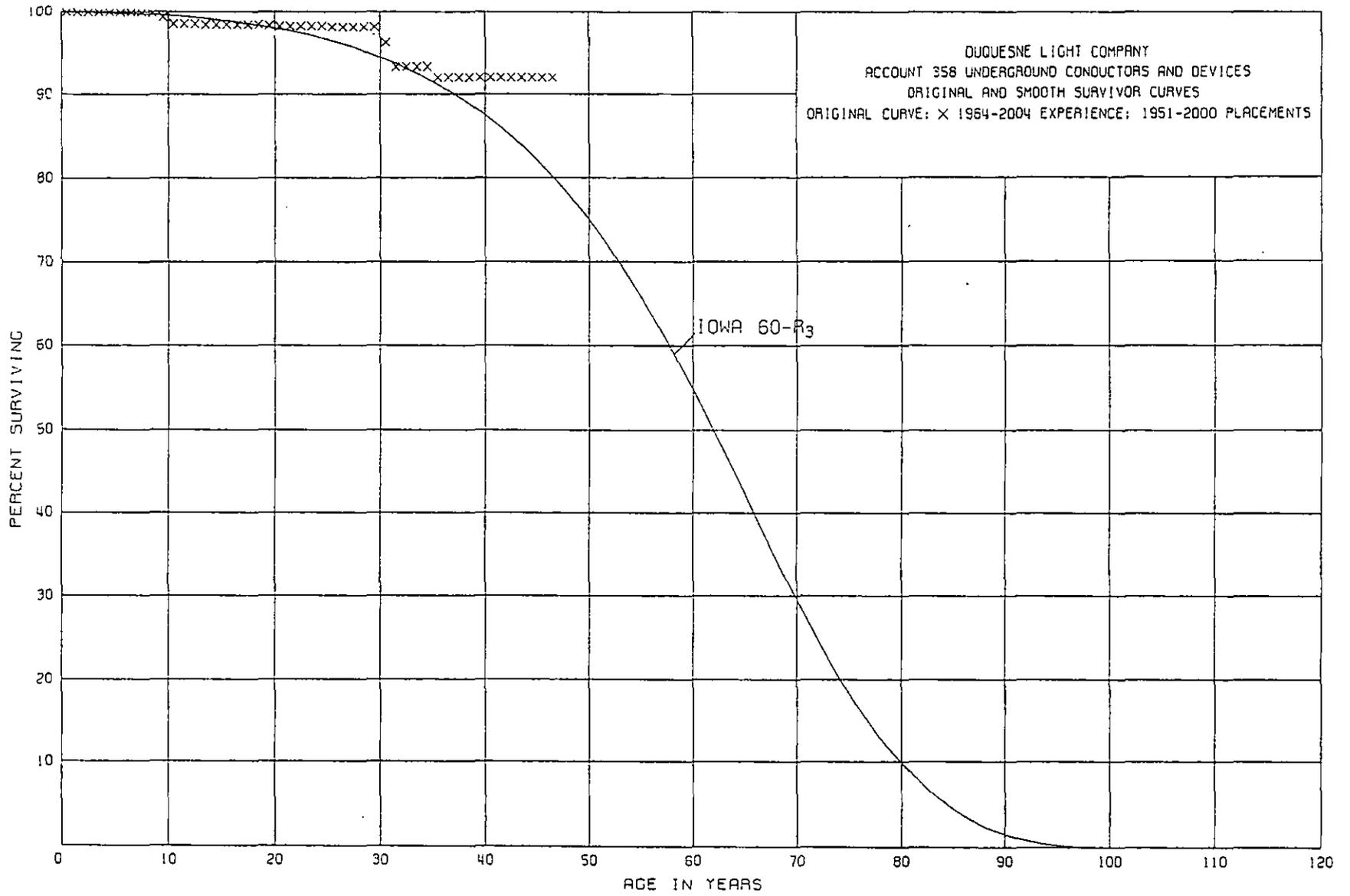
DUQUESNE LIGHT COMPANY

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

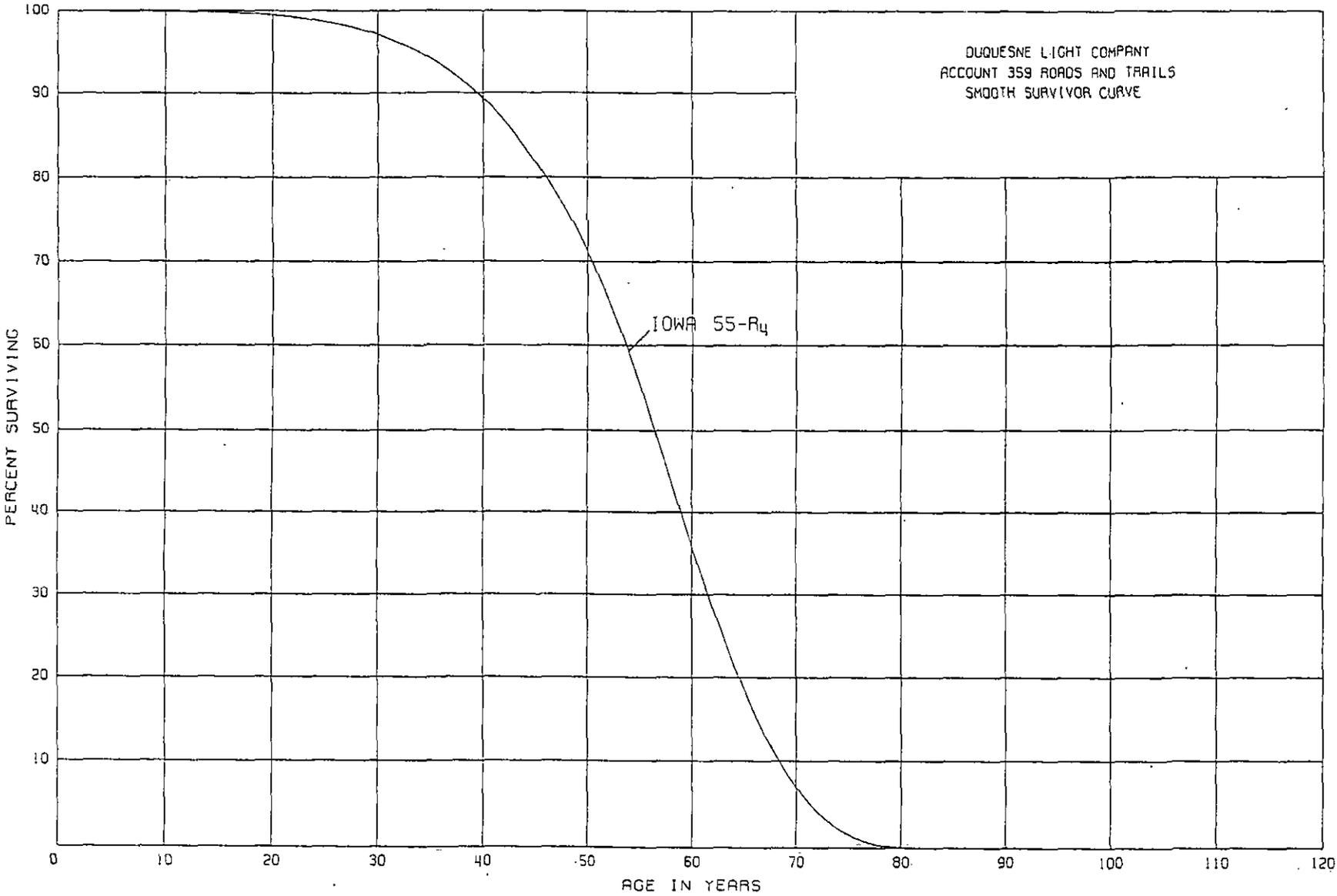
DUQUESNE LIGHT COMPANY

ACCOUNT 358 UNDERGROUND CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE, CONT.

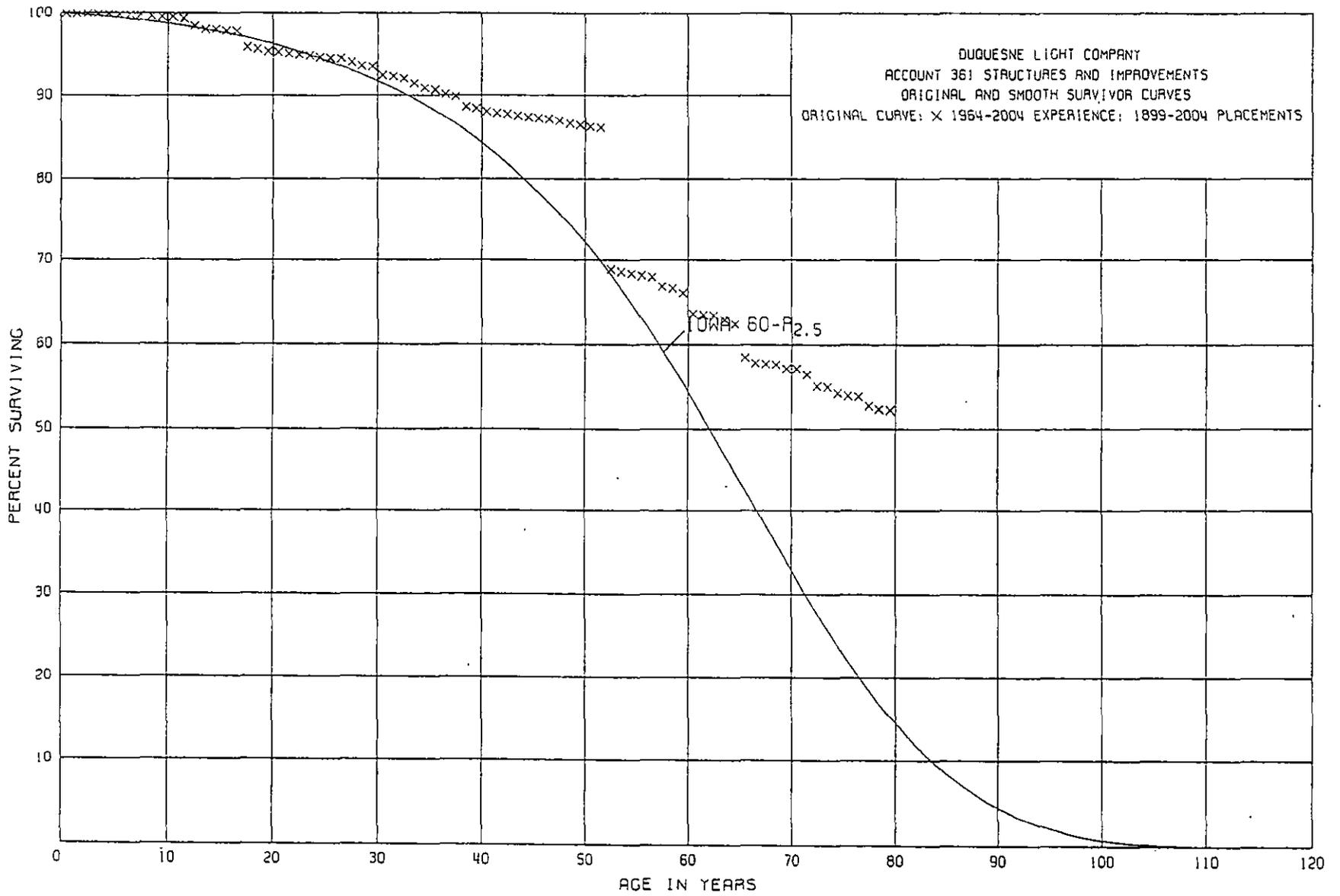
PLACEMENT BAND 1951-2000			EXPERIENCE BAND 1964-2004		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	1,200,664		0.0000	1.0000	91.95
40.5	1,200,664		0.0000	1.0000	91.95
41.5	1,200,664		0.0000	1.0000	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

DUQUESNE LIGHT COMPANY
ACCOUNT 359 ROADS AND TRAILS
SMOOTH SURVIVOR CURVE



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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

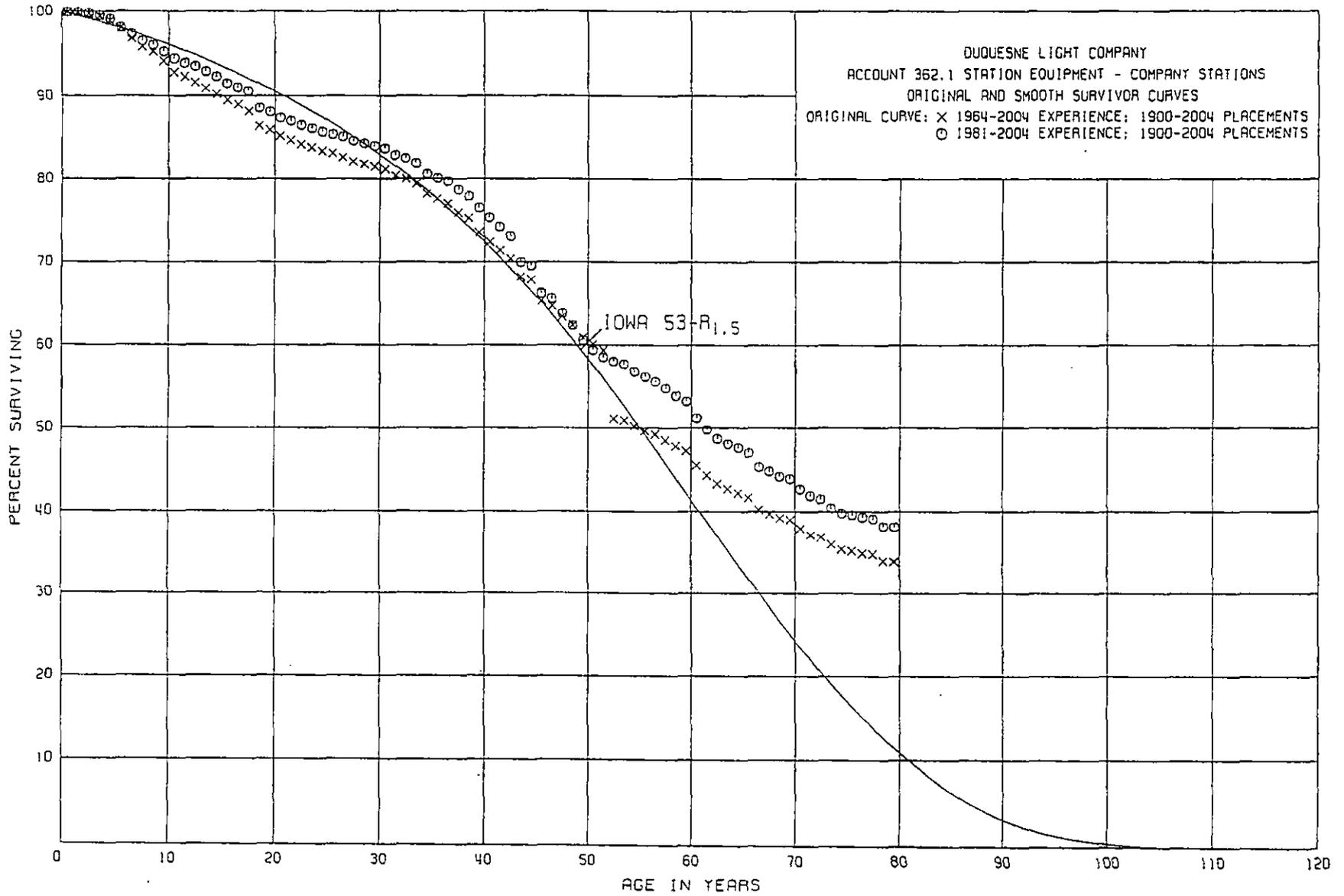
DUQUESNE LIGHT COMPANY

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

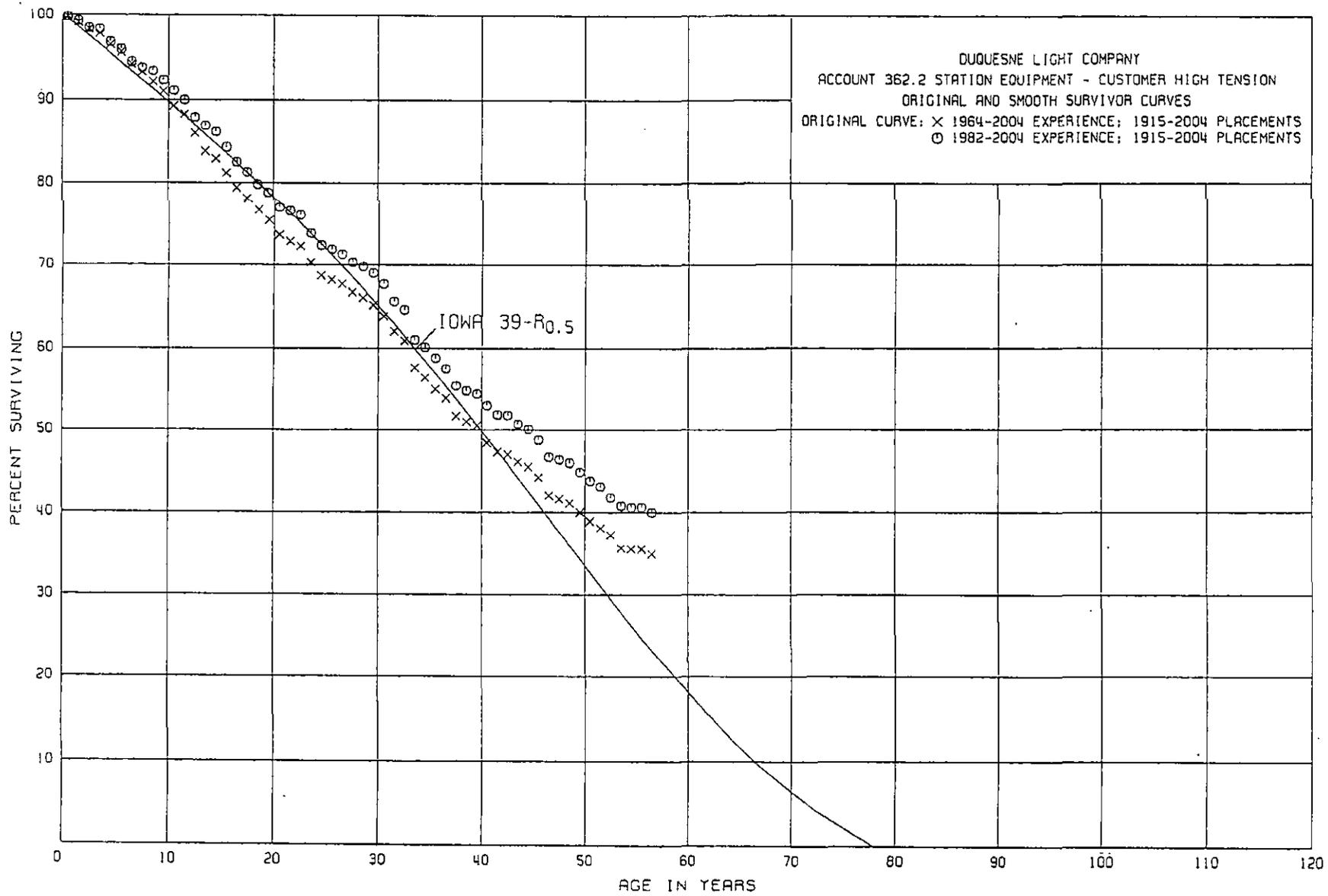
DUQUESNE LIGHT COMPANY

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
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

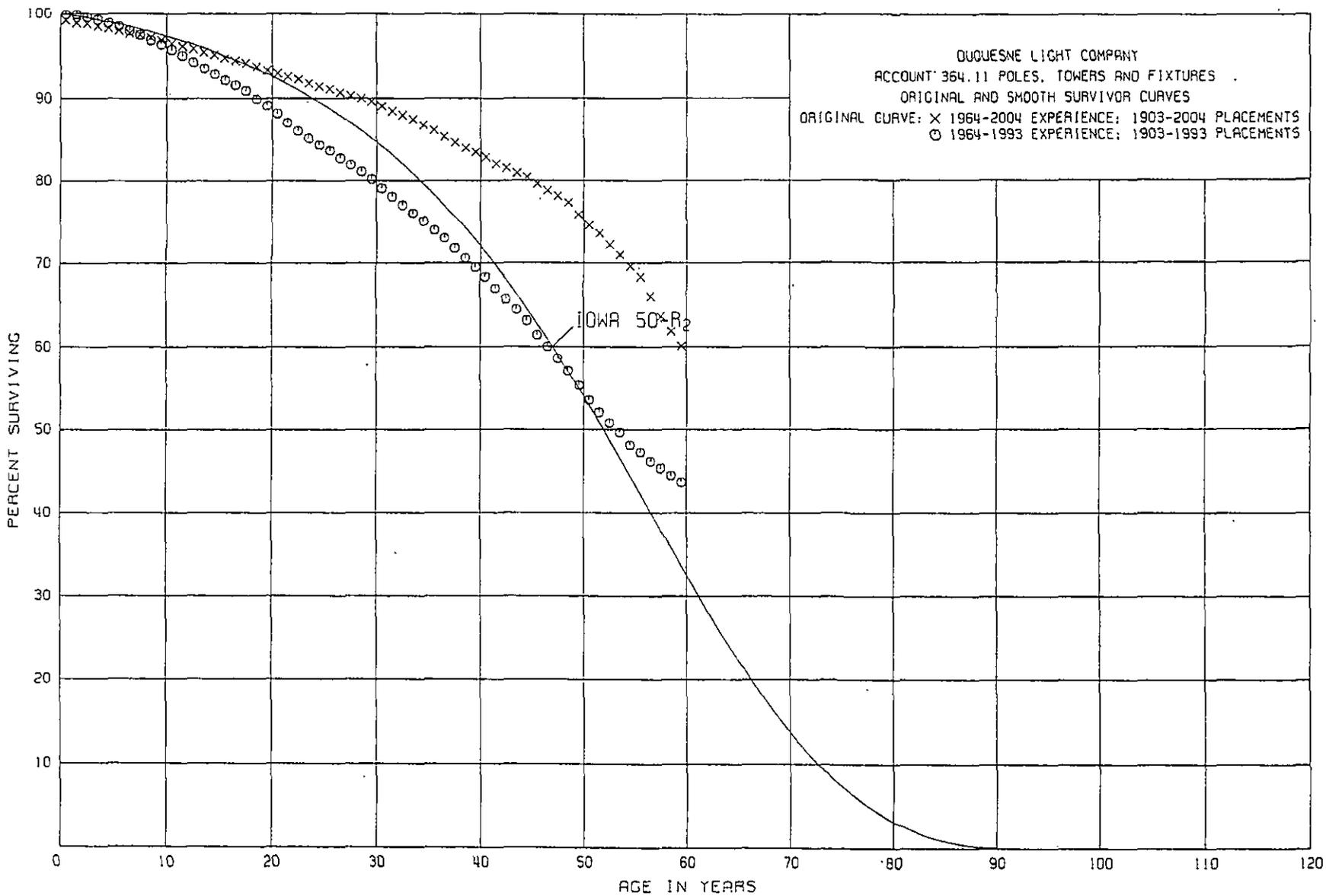
DUQUESNE LIGHT COMPANY

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

PLACEMENT BAND 1903-1993			EXPERIENCE BAND 1964-1993		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	113,653,005	26,237	0.0002	0.9998	100.00
0.5	105,446,226	132,980	0.0013	0.9987	99.98
1.5	97,193,334	244,764	0.0025	0.9975	99.85
2.5	90,739,879	258,981	0.0029	0.9971	99.60
3.5	86,064,706	323,809	0.0038	0.9962	99.31
4.5	81,640,759	403,342	0.0049	0.9951	98.93
5.5	76,709,232	359,359	0.0047	0.9953	98.45
6.5	72,474,890	360,852	0.0050	0.9950	97.99
7.5	67,742,734	384,027	0.0057	0.9943	97.50
8.5	62,795,255	359,739	0.0057	0.9943	96.94
9.5	59,258,509	383,926	0.0065	0.9935	96.39
10.5	55,099,117	383,816	0.0070	0.9930	95.76
11.5	51,063,445	409,122	0.0080	0.9920	95.09
12.5	48,087,144	373,612	0.0078	0.9922	94.33
13.5	43,946,285	317,007	0.0072	0.9928	93.59
14.5	40,798,711	303,469	0.0074	0.9926	92.92
15.5	38,276,620	257,361	0.0067	0.9933	92.23
16.5	35,030,416	292,263	0.0083	0.9917	91.61
17.5	31,421,866	323,822	0.0103	0.9897	90.85
18.5	27,579,346	260,928	0.0095	0.9905	89.91
19.5	23,881,987	264,408	0.0111	0.9889	89.06
20.5	21,532,165	257,550	0.0120	0.9880	88.07
21.5	19,624,133	220,754	0.0112	0.9888	87.01
22.5	18,443,332	201,001	0.0109	0.9891	86.04
23.5	15,657,911	149,118	0.0095	0.9905	85.10
24.5	14,705,442	129,892	0.0088	0.9912	84.29
25.5	13,588,132	133,937	0.0099	0.9901	83.55
26.5	11,831,971	111,204	0.0094	0.9906	82.72
27.5	10,978,483	117,861	0.0107	0.9893	81.94
28.5	10,230,374	112,434	0.0110	0.9890	81.06
29.5	9,596,944	134,584	0.0140	0.9860	80.17
30.5	9,020,081	106,967	0.0119	0.9881	79.05
31.5	8,455,077	106,999	0.0127	0.9873	78.11
32.5	8,217,583	105,206	0.0128	0.9872	77.12
33.5	7,771,320	109,439	0.0141	0.9859	76.13
34.5	7,120,817	100,412	0.0141	0.9859	75.06
35.5	6,929,675	96,918	0.0140	0.9860	74.00
36.5	6,965,310	114,076	0.0164	0.9836	72.96
37.5	6,716,509	108,926	0.0162	0.9838	71.76
38.5	6,395,535	100,290	0.0157	0.9843	70.60

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

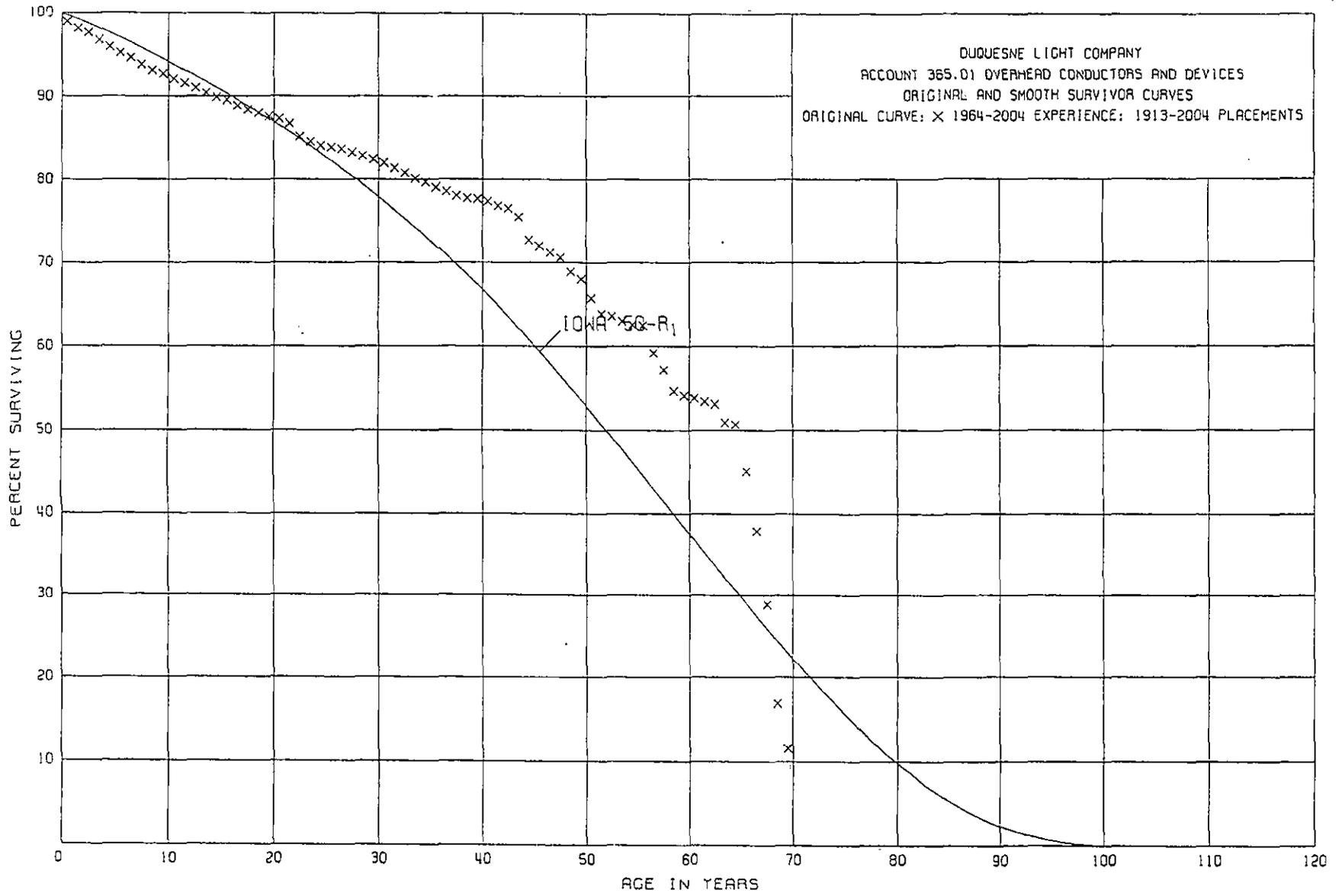
DUQUESNE LIGHT COMPANY

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

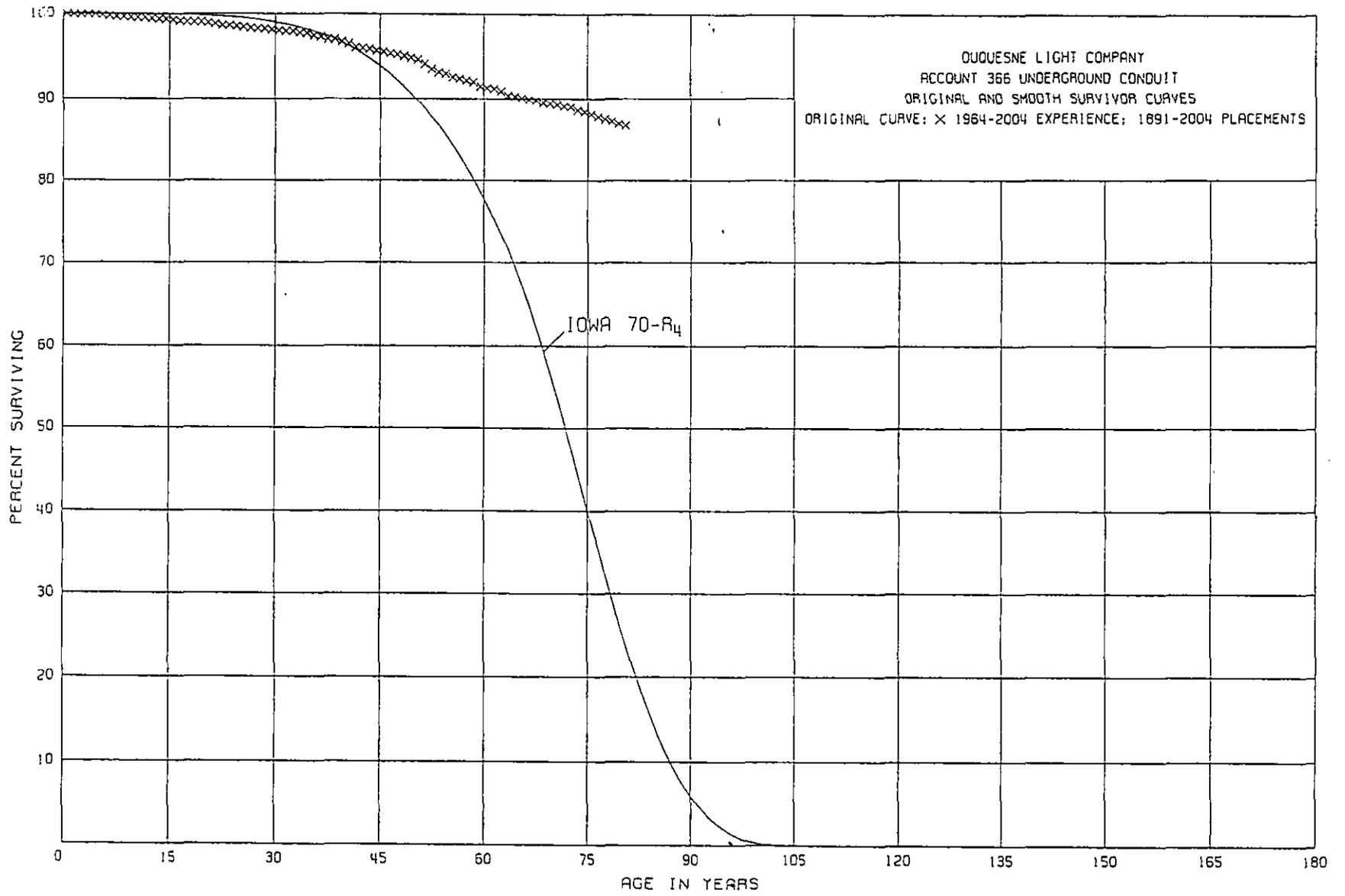
ORIGINAL LIFE TABLE, CONT.

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

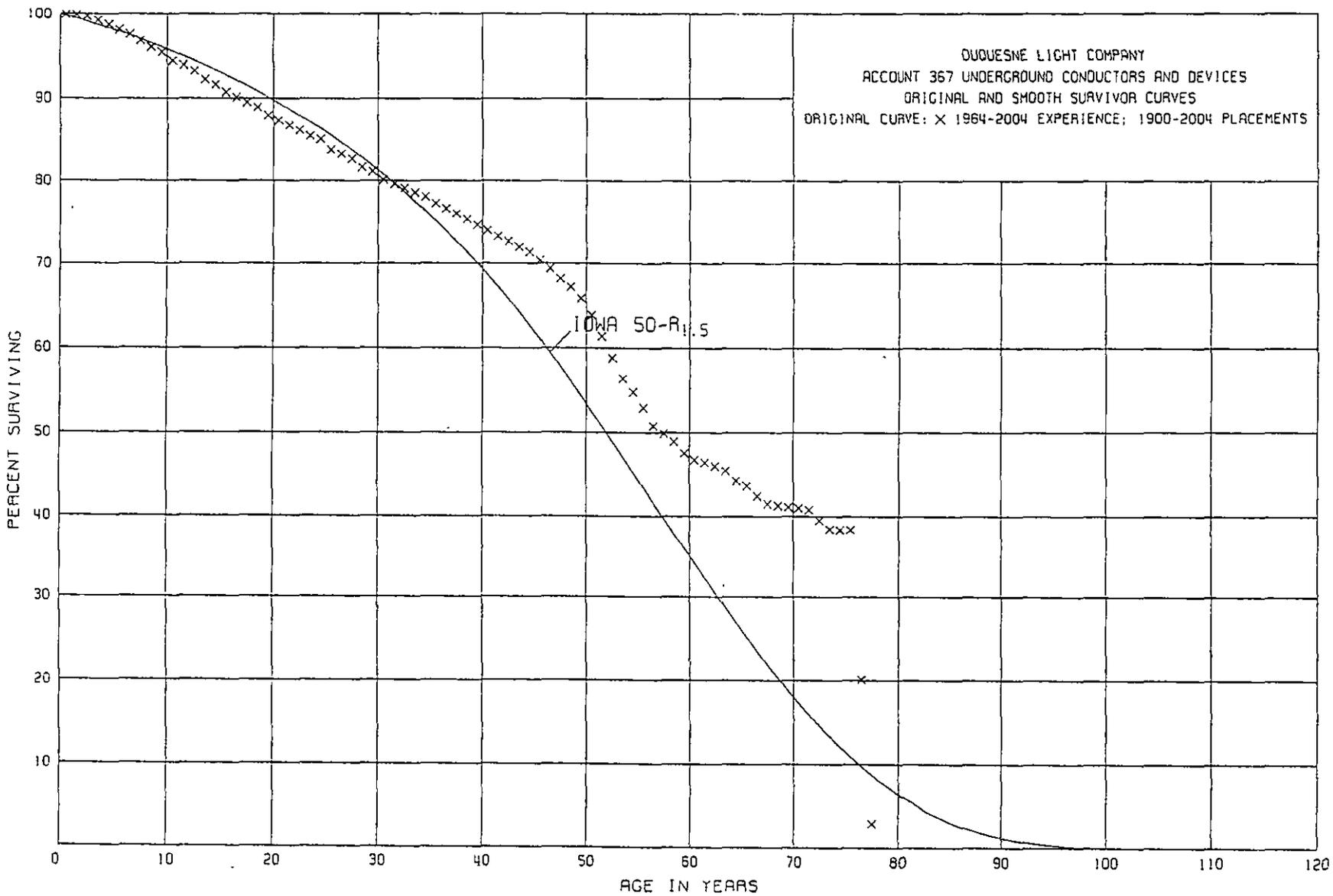
ORIGINAL LIFE TABLE, CONT.

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

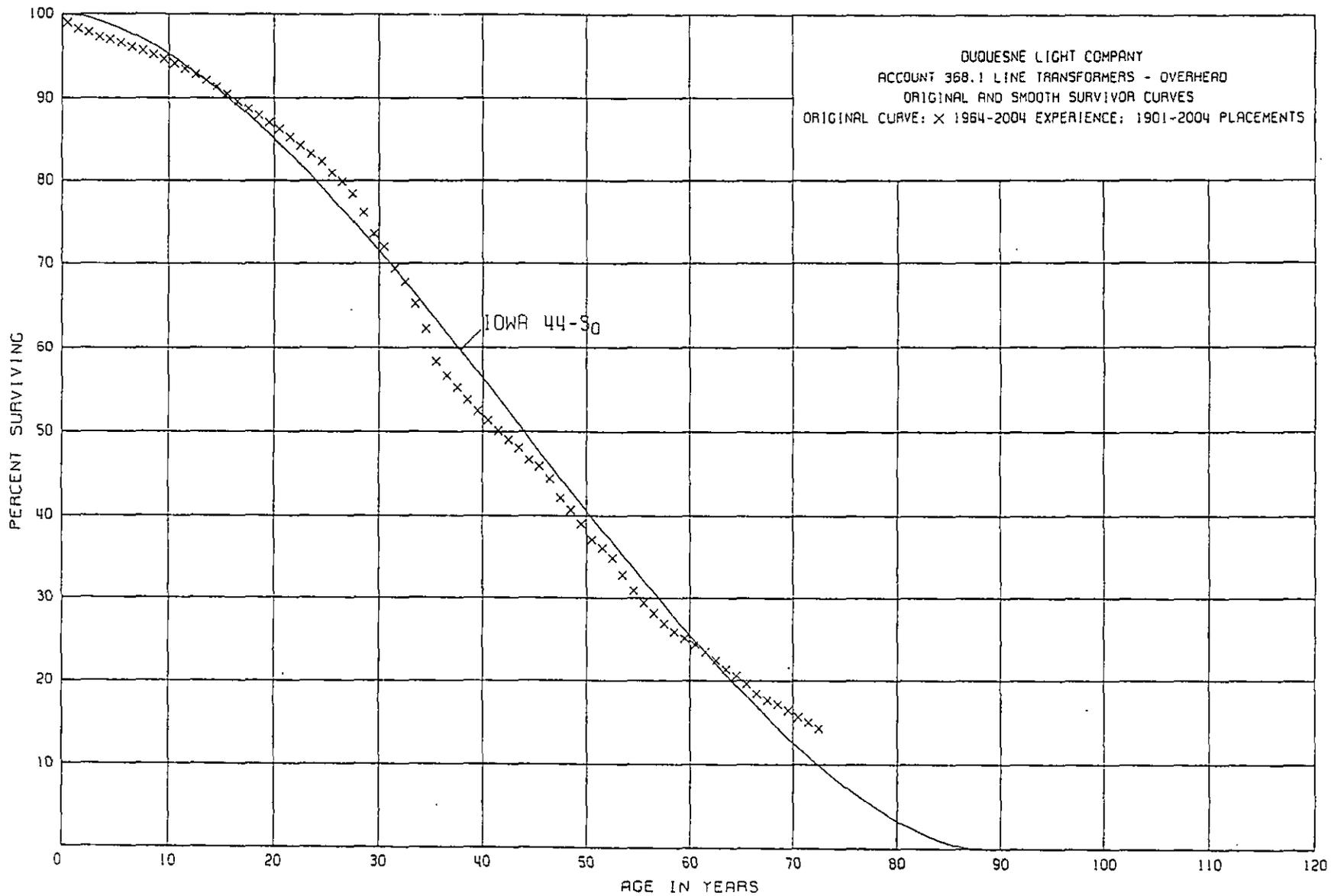
DUQUESNE LIGHT COMPANY

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

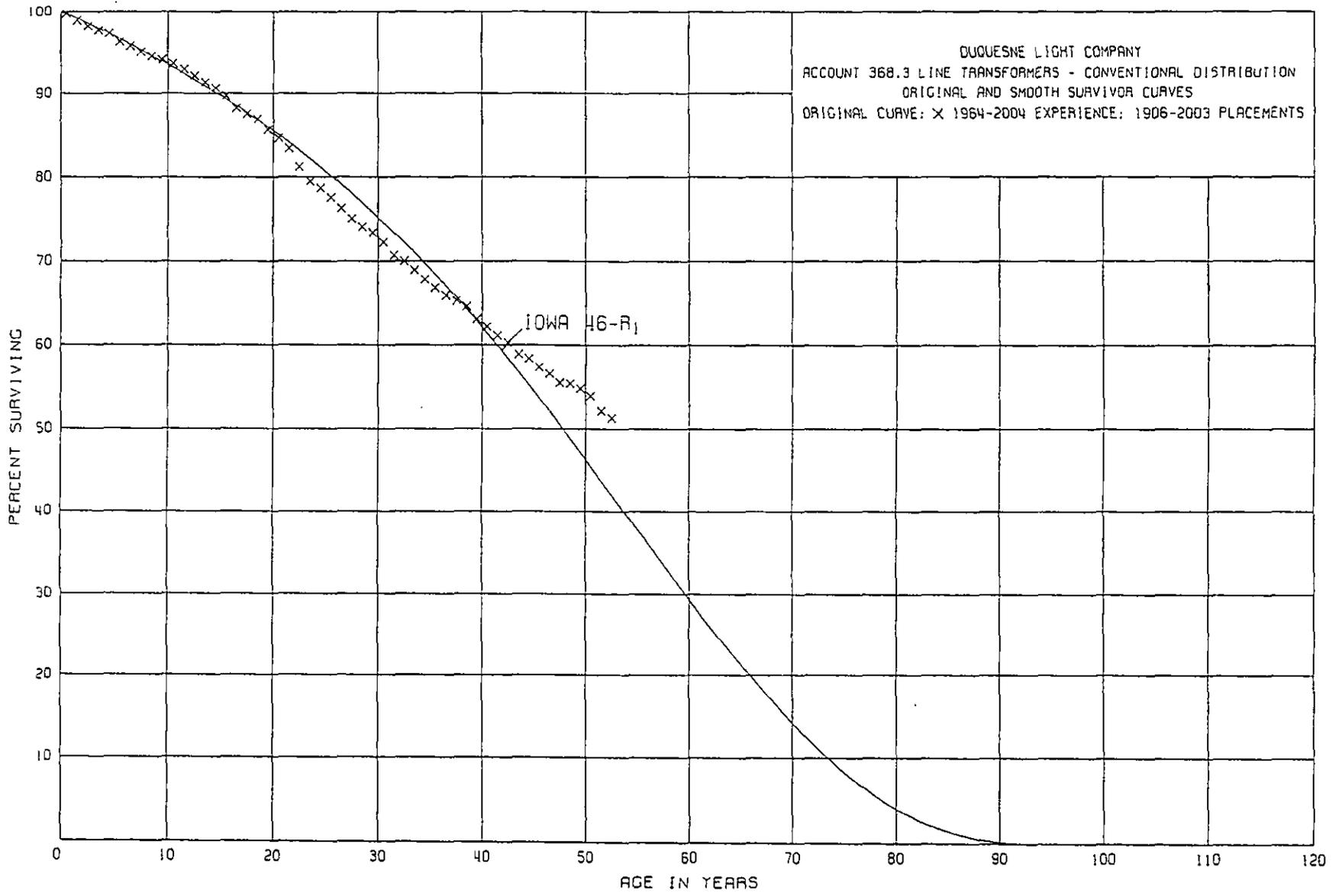
DUQUESNE LIGHT COMPANY

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

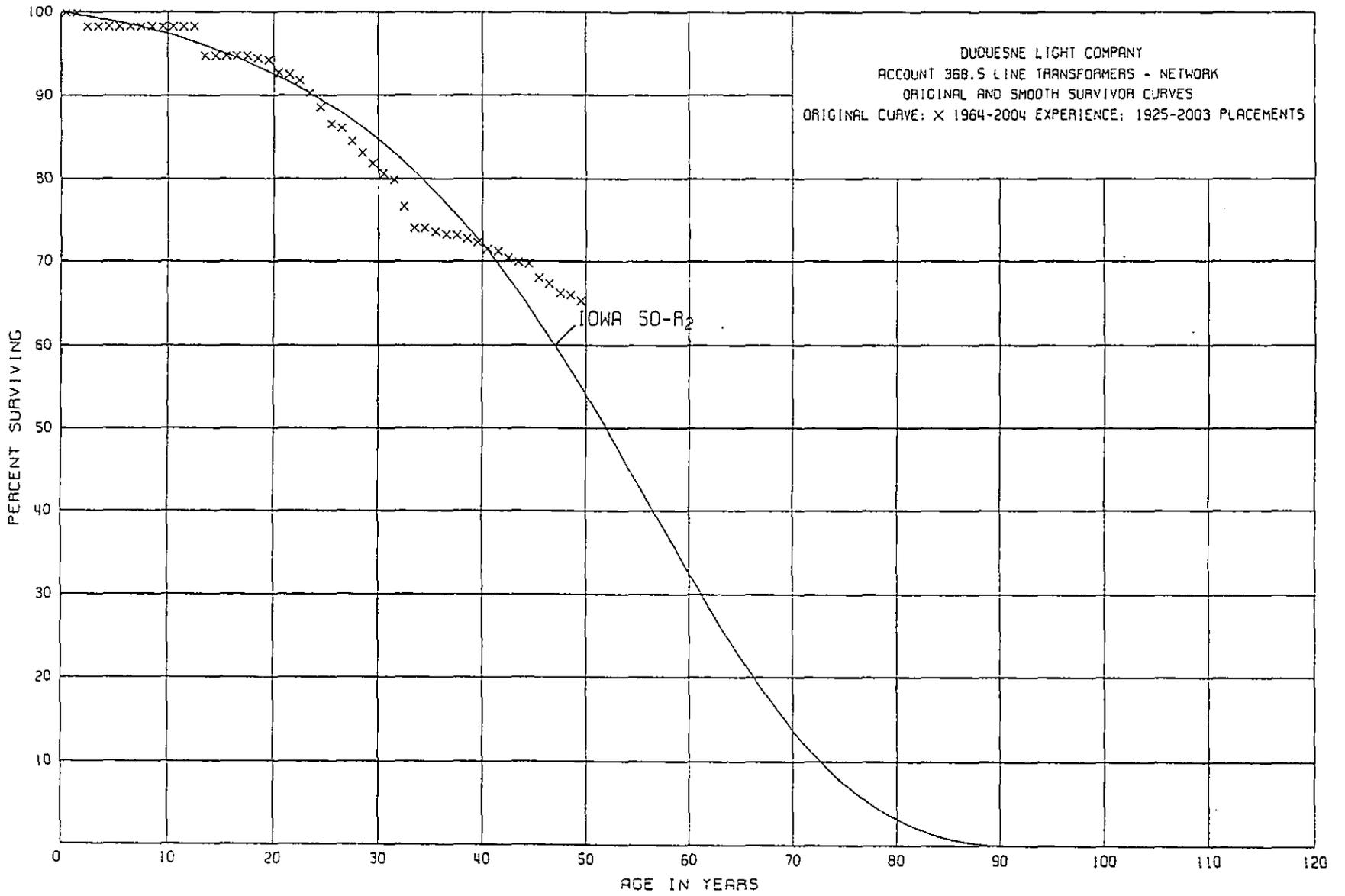
ORIGINAL LIFE TABLE, CONT.

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

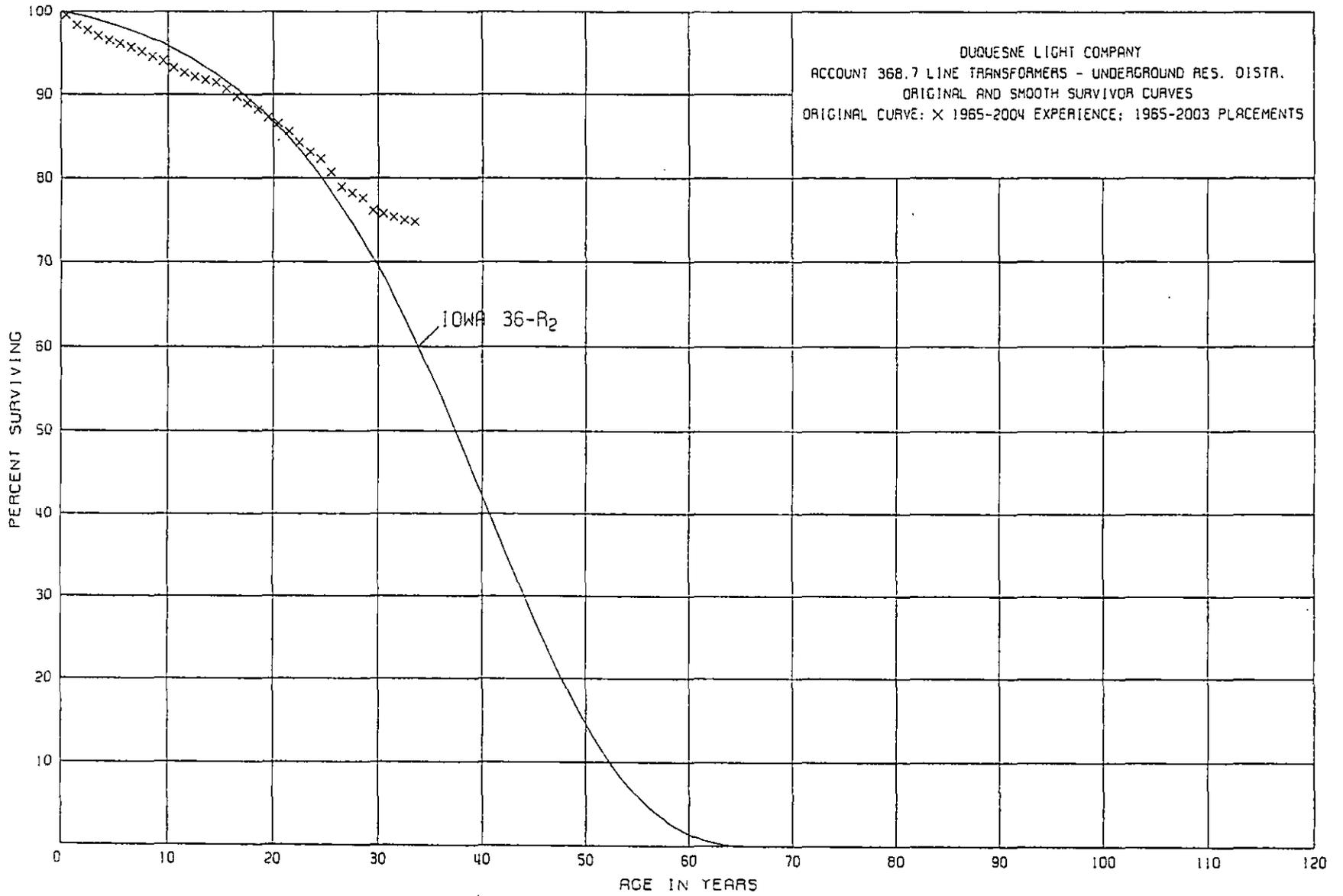
EXPERIENCE BAND 1964-2004

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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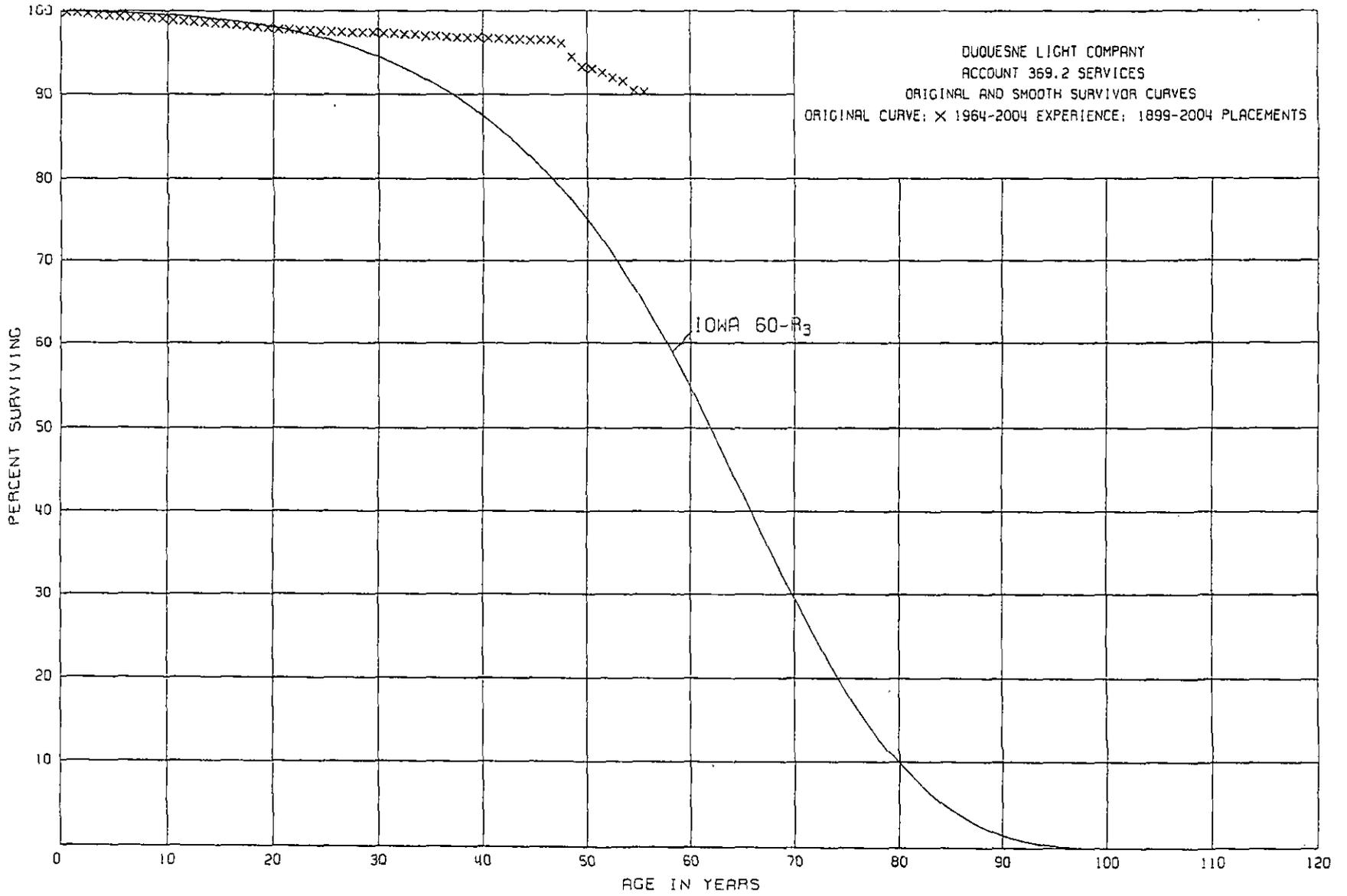
DUQUESNE LIGHT COMPANY

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

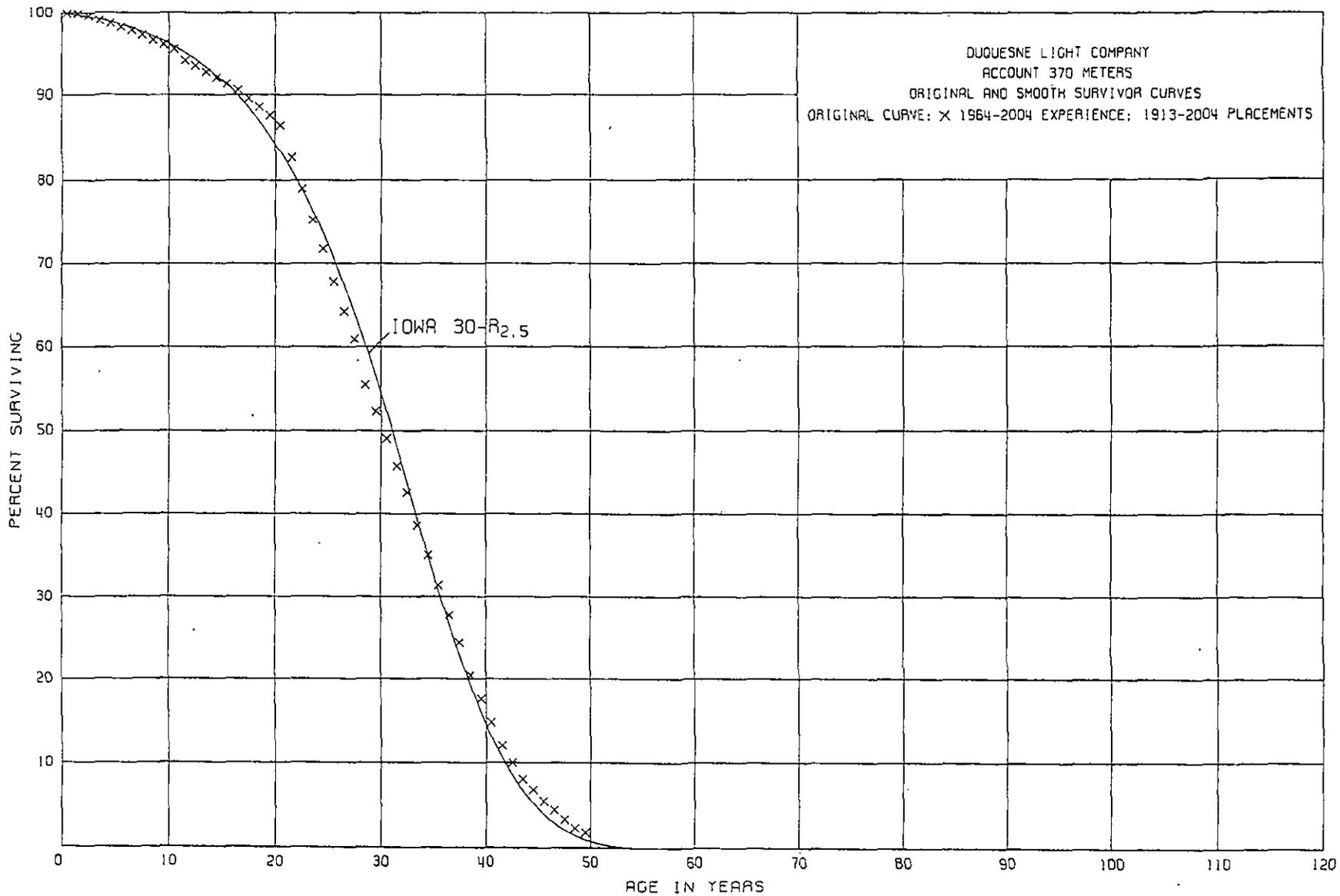
DUQUESNE LIGHT COMPANY

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
39.5	4,583,183	722,133	0.1576	0.8424	17.55
40.5	3,903,760	715,080	0.1832	0.8168	14.78
41.5	3,222,209	540,989	0.1679	0.8321	12.07
42.5	2,710,310	561,168	0.2070	0.7930	10.04
43.5	2,176,678	357,721	0.1643	0.8357	7.96
44.5	1,843,525	367,688	0.1994	0.8006	6.65
45.5	1,487,718	292,181	0.1964	0.8036	5.32
46.5	1,210,724	311,746	0.2575	0.7425	4.28
47.5	905,364	268,965	0.2971	0.7029	3.18
48.5	639,007	158,149	0.2475	0.7525	2.24
49.5	481,722	128,292	0.2663	0.7337	1.69
50.5	354,949	47,663	0.1343	0.8657	1.24
51.5	308,297	31,757	0.1030	0.8970	1.07
52.5	278,370	41,026	0.1474	0.8526	0.96
53.5	239,849	31,526	0.1314	0.8686	0.82
54.5	208,637	22,404	0.1074	0.8926	0.71
55.5	193,308	28,789	0.1489	0.8511	0.63
56.5	167,451	27,682	0.1653	0.8347	0.54
57.5	140,043	42,143	0.3009	0.6991	0.45
58.5	101,198	9,339	0.0923	0.9077	0.31
59.5	92,873	13,068	0.1407	0.8593	0.28
60.5	80,462	15,291	0.1900	0.8100	0.24
61.5	65,590	21,176	0.3229	0.6771	0.19
62.5	45,018	1,955	0.0434	0.9566	0.13
63.5	43,261	6,438	0.1488	0.8512	0.12
64.5	37,027	2,798	0.0756	0.9244	0.10
65.5	34,334	4,897	0.1426	0.8574	0.09
66.5	29,492	3,623	0.1228	0.8772	0.08
67.5	25,951	1,408	0.0543	0.9457	0.07
68.5	24,597	976	0.0397	0.9603	0.07
69.5	23,795	691	0.0290	0.9710	0.07
70.5	23,266	635	0.0273	0.9727	0.07
71.5	22,744	2,237	0.0984	0.9016	0.07
72.5	20,597	2,989	0.1451	0.8549	0.06
73.5	18,061	1,561	0.0864	0.9136	0.05
74.5	16,583	1,541	0.0929	0.9071	0.05
75.5	15,141	8,953	0.5913	0.4087	0.05
76.5	6,244	1,633	0.2615	0.7385	0.02
77.5	4,662	1,963	0.4211	0.5789	0.01
78.5	2,720	1,111	0.4085	0.5915	0.01

DUQUESNE LIGHT COMPANY

ACCOUNT 370 METERS

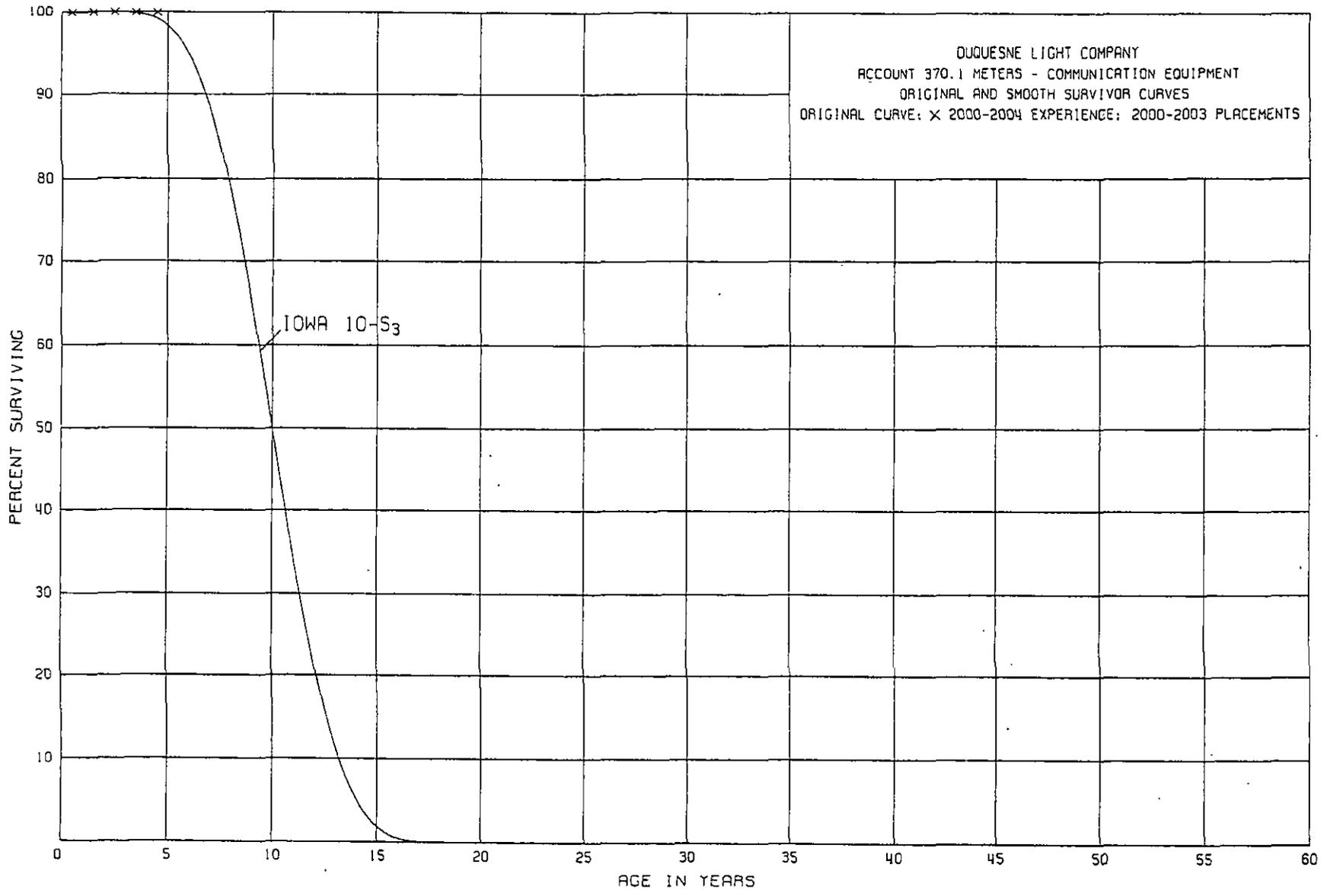
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1913-2004

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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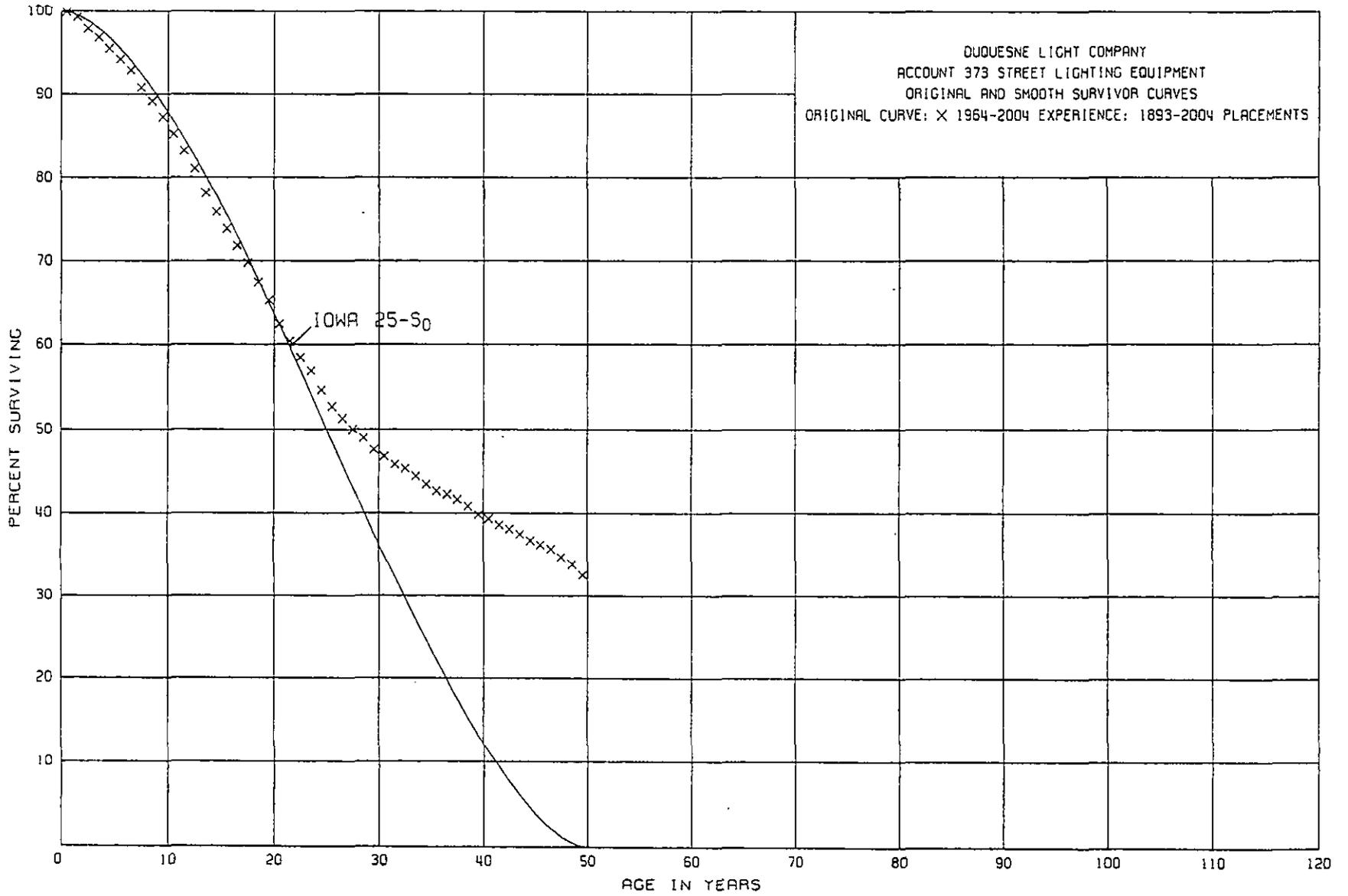
DUQUESNE LIGHT COMPANY

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
39.5	1,989,438	27,167	0.0137	0.9863	39.82
40.5	1,936,322	33,910	0.0175	0.9825	39.27
41.5	1,905,149	26,081	0.0137	0.9863	38.58
42.5	1,747,243	26,060	0.0149	0.9851	38.05
43.5	1,657,792	34,014	0.0205	0.9795	37.48
44.5	1,510,901	20,092	0.0133	0.9867	36.71
45.5	1,371,849	19,888	0.0145	0.9855	36.22
46.5	1,284,009	34,043	0.0265	0.9735	35.69
47.5	1,211,218	29,303	0.0242	0.9758	34.74
48.5	1,121,296	43,032	0.0384	0.9616	33.90
49.5	1,006,751	14,708	0.0146	0.9854	32.60
50.5	987,482	15,773	0.0160	0.9840	32.12
51.5	938,887	20,225	0.0215	0.9785	31.61
52.5	893,156	24,987	0.0280	0.9720	30.93
53.5	843,385	13,244	0.0157	0.9843	30.06
54.5	810,357	13,805	0.0170	0.9830	29.59
55.5	790,789	6,604	0.0084	0.9916	29.09
56.5	779,840	3,998	0.0051	0.9949	28.85
57.5	772,445	20,074	0.0260	0.9740	28.70
58.5	751,127	8,118	0.0108	0.9892	27.95
59.5	745,974	11,930	0.0160	0.9840	27.65
60.5	743,772	8,011	0.0108	0.9892	27.21
61.5	743,722	7,260	0.0098	0.9902	26.92
62.5	738,688	3,754	0.0051	0.9949	26.66
63.5	699,446	6,790	0.0097	0.9903	26.52
64.5	692,442	10,600	0.0153	0.9847	26.26
65.5	659,991	6,446	0.0098	0.9902	25.86
66.5	655,335	4,630	0.0071	0.9929	25.61
67.5	611,399	13,962	0.0228	0.9772	25.43
68.5	589,764	4,337	0.0074	0.9926	24.85
69.5	555,099	5,513	0.0099	0.9901	24.67
70.5	506,041	3,123	0.0062	0.9938	24.43
71.5	471,097	10,897	0.0231	0.9769	24.28
72.5	451,960	11,437	0.0253	0.9747	23.72
73.5	384,984	1,172	0.0030	0.9970	23.12
74.5	365,407	11,402	0.0312	0.9688	23.05
75.5	338,435	9,086	0.0268	0.9732	22.33
76.5	241,513	2,197	0.0091	0.9909	21.73
77.5	192,573	1,911	0.0099	0.9901	21.53
78.5	146,245	5,443	0.0372	0.9628	21.32