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June 29, 2017

Honorable Rosemary Chiavetta, Secretary
Pennsylvania Public Utility Commission
Keystone Building - North 201
400 North Street
Harrisburg, PA 17120

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JUN 29 2017

PA PUBLIC UTILITY COMMISSION
SECRETARY'S BUREAU

Dear Secretary Chiavetta:

**Annual Depreciation Report of
Duquesne Light Company**

Enclosed for filing on behalf of Duquesne Light Company are three (3) copies of the 2017 Annual Depreciation Report. This report is filed pursuant to the regulations at 52 Pa. Code Section 73.9(a). We have also included a CD which contains the electronic files of the report.

Copies of this report are also being provided to the Office of Consumer Advocate, the Bureau of Investigation and Enforcement and the Office of Small Business Advocate.

Very truly yours,

**GANNETT FLEMING VALUATION
AND RATE CONSULTANTS, LLC**

JOHN J. SPANOS
Sr. Vice President

JJS:mlw

Enclosure

cc: Richard A. Kanaskie, Esq., Bureau of Investigation and Enforcement (w/encl-1)
Tanya J. McCloskey, Esq., Office of Consumer Advocate (w/encl-1)
Mr. John R. Evans, Office of Small Business Advocate (w/encl-1)
Ms. Diane Havrilla, Supervisor (w/enc-3)

Gannett Fleming Valuation and Rate Consultants, LLC

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PA PUBLIC UTILITY COMMISSION
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**DUQUESNE LIGHT COMPANY
ANNUAL DEPRECIATION REPORT
TO THE PENNSYLVANIA
PUBLIC UTILITY COMMISSION
(CODE M-110150F2017)**

JUNE 2017

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PA PUBLIC UTILITY COMMISSION
SECRETARY'S BUREAU

DUQUESNE LIGHT COMPANY

**ANNUAL DEPRECIATION REPORT TO THE
PENNSYLVANIA PUBLIC UTILITY COMMISSION
(CODE M-110150F2017)**

JUNE 2017

INTRODUCTION AND SUMMARY

This report is prepared in response to the requirements related to the monitoring of depreciation practices set forth in 52 Pa. Code Chapter 73. In accordance with the requirements, the report presents an explanation of the methods used, the calculation of remaining life depreciation accrual rates as of December 31, 2016; a summary of the plant accounting transactions, including the 2016 retirements expressed as a percent of the plant balance; a summary of the depreciation reserve activity, including the reserve as a percent of the plant balance; an explanation of any unusual retirements; the net salvage amortization amount for 2017 based on 2012 through 2016 experience; and an explanation of exclusions from the experienced net salvage.

The annual accrual rate calculations were based on the results of a service life study incorporating data through 2014. The prior service life study was based on data through December 31, 2009. The same methods of depreciation are used in this report as were used in previous annual depreciation reports.

The composite depreciation rate related to total depreciable electric plant as of December 31, 2016, is 2.70 percent in comparison to the composite rate of 2.66 percent as of December 31, 2015 and 2.74 percent as of December 31, 2014.

The overall composite annual depreciation accrual rates for transmission plant decreased from December 31, 2014 through December 31, 2016. The composite rate from December 31, 2014 to December 31, 2015 decreased slightly due to low growth, longer average service lives and a resulting higher reserve to plant ratio. The composite annual accrual rate from December 31, 2015 to December 31, 2016 is basically unchanged. The composite annual depreciation accrual rate for distribution plant from December 31, 2014 to December 31, 2015 increased due to high growth in the shorter lived asset classes such as Account 368, Line Transformers and Account 370, Meters. The composite rate from December 31, 2015 to December 31, 2016 is basically unchanged. The composite rate for general plant decreased from December 31, 2014 to December 31, 2015 due to growth in the longer lived asset classes and the high retirements in Accounts 391.2, Office Furniture and Equipment – EDI Equipment, and 397, Communication Equipment, as well as a larger transfer to Account 397. The composite rate increased from December 31, 2014 to December 31, 2015 as a result of high growth in many of the short lived accounts such as Account 391.2, Office Furniture and Equipment – EDI Equipment and Account 397, Communication Equipment.

REMAINING LIFE DEPRECIATION ACCRUAL RATES

The annual depreciation accrual rates to be used during 2017 are calculated as of December 31, 2016, and based on the straight line remaining life method using the average service life procedure for property installed prior to 1983 and the equal life group procedure for property installed subsequent to 1982. The annual depreciation accrual rates for depreciable plant as of December 31, 2016, are set forth in column 8 in

Table 2 on pages 10 through 12. The annual accrual rate for depreciable plant equals the pro forma annual accrual in column 6 divided by the original cost in column 3.

For the purpose of calculating the composite remaining life accrual rates as of December 31, 2016, the book reserve for each plant account is allocated among vintages in proportion to the calculated accrued depreciation for the account as of December 31, 2016. Descriptions of the derivation of remaining life accruals at a given point in time for the vintages calculated by the average service life (ASL) procedure and for the vintages calculated by the equal life group (ELG) procedure follow. An example of the calculation is presented on pages 4 through 6.

For vintages prior to 1983, for which the ASL procedure is applicable, 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 (expectancy) of the vintage. The average remaining life is derived directly from the estimated future survivor curve in accordance with the average service life procedure.

For vintages beginning with 1983, for which the ELG procedure is applicable, 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:

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

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 364.11 POLES, TOWERS AND FIXTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 54-S0						
1912	1,819.38	1,776	1,819			
1914	9,359.44	9,009	9,359			
1915	10.52	10	11			
1916	7,269.69	6,898	7,270			
1917	18,191.10	17,137	18,191			
1918	3,802.22	3,556	3,802			
1919	78.73	73	79			
1920	58,606.96	53,995	58,607			
1921	1,243.55	1,137	1,244			
1922	11,391.59	10,337	11,392			
1923	1,899.73	1,710	1,900			
1924	31,903.96	28,507	31,904			
1925	131,252.21	116,352	131,252			
1926	81,924.30	72,048	81,551	373	6.51	57
1927	258,204.93	225,212	254,918	3,287	6.90	476
1928	177,856.19	153,879	174,176	3,680	7.28	505
1929	144,686.15	124,162	140,539	4,147	7.66	541
1930	179,641.05	152,862	173,025	6,616	8.05	822
1931	181,047.58	152,750	172,898	8,150	8.44	966
1932	70,223.36	58,754	66,504	3,719	8.82	422
1933	57,988.76	48,098	54,442	3,547	9.21	385
1934	77,751.26	63,929	72,361	5,390	9.60	561
1935	11,629.38	9,476	10,726	903	10.00	90
1936	78,479.88	63,380	71,740	6,740	10.39	649
1937	109,974.83	88,001	99,609	10,366	10.79	961
1938	38,104.06	30,215	34,200	3,904	11.18	349
1939	62,576.60	49,158	55,642	6,935	11.58	599
1940	40,307.60	31,365	35,502	4,806	11.98	401
1941	122,646.91	94,529	106,998	15,649	12.38	1,264
1942	109,493.53	83,560	94,582	14,912	12.79	1,166
1943	18,041.60	13,635	15,434	2,608	13.19	198
1944	6,544.94	4,897	5,543	1,002	13.60	74
1945	12,082.60	8,950	10,131	1,952	14.00	139
1946	21.53	16	18	4	14.41	
1947	11,809.42	8,568	9,698	2,111	14.82	142
1948	294,090.87	211,093	238,937	55,154	15.24	3,619
1949	350,349.89	248,815	281,635	68,715	15.65	4,391
1950	424,610.49	298,251	337,592	87,018	16.07	5,415
1951	589,694.78	409,620	463,651	126,044	16.49	7,644
1952	699,154.94	480,215	543,557	155,598	16.91	9,202
1953	902,276.69	612,709	693,528	208,749	17.33	12,046
1954	1,175,276.93	788,740	892,778	282,499	17.76	15,906

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 364.11 POLES, TOWERS AND FIXTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 54-S0						
1955	950,129.99	630,079	713,189	236,941	18.19	13,026
1956	990,700.91	649,097	734,715	255,986	18.62	13,748
1957	1,275,971.80	825,834	934,765	341,207	19.05	17,911
1958	1,273,015.64	813,788	921,130	351,886	19.48	18,064
1959	1,665,671.41	1,051,222	1,189,882	475,789	19.92	23,885
1960	1,515,088.09	943,839	1,068,335	446,753	20.36	21,943
1961	1,041,774.84	640,494	724,978	316,797	20.80	15,231
1962	1,224,373.39	742,558	840,504	383,869	21.25	18,064
1963	1,063,965.35	636,602	720,572	343,393	21.69	15,832
1964	1,174,885.62	693,183	784,617	390,269	22.14	17,627
1965	1,395,429.35	811,414	918,443	476,986	22.60	21,106
1966	1,394,417.88	799,211	904,630	489,788	23.05	21,249
1967	2,312,531.81	1,305,725	1,477,955	834,577	23.51	35,499
1968	1,526,602.62	848,959	960,940	565,663	23.97	23,599
1969	1,385,107.67	758,222	858,235	526,873	24.44	21,558
1970	3,595,592.02	1,936,945	2,192,436	1,403,156	24.91	56,329
1971	1,875,905.47	994,230	1,125,373	750,532	25.38	29,572
1972	2,768,527.18	1,443,233	1,633,601	1,134,926	25.85	43,904
1973	3,405,395.65	1,744,959	1,975,126	1,430,270	26.33	54,321
1974	5,425,277.90	2,731,736	3,092,063	2,333,215	26.81	87,028
1975	5,610,685.28	2,774,147	3,140,068	2,470,617	27.30	90,499
1976	6,058,823.92	2,940,771	3,328,671	2,730,153	27.79	98,242
1977	5,554,305.18	2,645,516	2,994,470	2,559,835	28.28	90,518
1978	4,373,187.79	2,042,454	2,311,862	2,061,326	28.78	71,624
1979	5,356,281.45	2,451,999	2,775,428	2,580,853	29.28	88,144
1980	6,614,619.93	2,965,533	3,356,699	3,257,921	29.79	109,363
1981	5,099,236.58	2,238,004	2,533,206	2,566,031	30.30	84,687
1982	6,670,916.10	2,863,557	3,241,272	3,429,644	30.82	111,280
1983	7,148,674.39	4,047,579	4,581,471	2,567,203	25.67	100,008
1984	6,576,126.83	3,655,011	4,137,122	2,439,005	25.98	93,880
1985	8,647,930.23	4,713,122	5,334,802	3,313,128	26.30	125,974
1986	8,333,510.79	4,448,428	5,035,193	3,298,318	26.64	123,811
1987	7,835,542.44	4,091,720	4,631,434	3,204,108	26.99	118,715
1988	9,102,529.72	4,644,111	5,256,688	3,845,842	27.36	140,564
1989	8,889,639.57	4,449,265	5,036,141	3,853,499	27.45	140,382
1990	9,371,125.42	4,569,361	5,172,078	4,199,047	27.85	150,774
1991	10,669,807.56	5,087,364	5,758,408	4,911,400	27.98	175,533
1992	11,851,545.16	5,487,265	6,211,057	5,640,488	28.41	198,539
1993	8,833,564.61	3,985,704	4,511,434	4,322,131	28.58	151,229
1994	9,956,674.06	4,346,088	4,919,354	5,037,320	29.05	173,402
1995	9,773,655.72	4,140,121	4,686,220	5,087,436	29.26	173,870
1996	9,648,654.39	3,955,948	4,477,753	5,170,901	29.50	175,285

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 364.11 POLES, TOWERS AND FIXTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 54-S0						
1997	14,383,814.29	5,693,114	6,444,059	7,939,755	29.76	266,793
1998	2,164,055.90	824,722	933,506	1,230,550	30.04	40,964
1999	666,595.27	243,841	276,005	390,590	30.34	12,874
2000	1,939,050.35	678,280	767,748	1,171,302	30.67	38,190
2001	3,030,296.96	1,014,543	1,148,365	1,881,932	30.80	61,102
2002	3,536,732.20	1,123,266	1,271,429	2,265,303	31.16	72,699
2003	5,946,847.88	1,790,001	2,026,109	3,920,739	31.35	125,063
2004	7,751,237.89	2,199,801	2,489,964	5,261,274	31.55	166,760
2005	8,904,411.82	2,365,012	2,676,966	6,227,446	31.79	195,893
2006	11,679,311.26	2,882,454	3,262,661	8,416,650	32.05	262,610
2007	5,931,527.96	1,352,388	1,530,773	4,400,755	32.17	136,797
2008	7,571,435.34	1,576,373	1,784,303	5,787,132	32.32	179,057
2009	8,862,910.85	1,661,796	1,880,994	6,981,917	32.50	214,828
2010	13,661,081.73	2,265,007	2,563,770	11,097,312	32.71	339,264
2011	22,664,115.12	3,254,567	3,683,858	18,980,257	32.81	578,490
2012	17,798,950.77	2,139,434	2,421,634	15,377,317	32.95	466,686
2013	28,700,274.94	2,752,356	3,115,403	25,584,872	33.00	775,299
2014	16,551,735.31	1,161,932	1,315,195	15,236,540	33.09	460,458
2015	14,600,741.14	635,132	718,909	13,881,832	32.98	420,917
2016	15,065,101.89	225,977	255,784	14,809,318	32.72	452,608
	427,210,950.71	144,221,778	163,238,500	263,972,451		8,692,161

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 30.4 2.03

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:

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

or

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

The composite remaining life calculations were made using computer software that utilizes detailed ELG calculations of whole life future accruals and annual accruals in order to derive the vintage composite remaining lives for the ELG vintages.

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

2016 PLANT AND RESERVE ACTIVITY

Tables 3 and 4 present summaries by account of the plant and reserve accounting activity as of December 31, 2016. Table 3 on pages 13 and 14 sets forth the original cost as of December 31, 2015, the beginning of the year; additions; retirements; transfer and adjustments; the balance at the end of the year, December 31, 2016 and the retirements expressed as a percent of the beginning plant balance.

The high percentage retirements in Account 370, Meters, is due to the conversion to smart meters throughout the system. The high percentage retirements in Account 370.1, Meters – Communication Equipment is the result of upgrading all associated communication equipment. The high retirements in Account 392, Transportation Equipment, is due to the need to upgrade the vehicle fleet. The high retirement activity in 2016 for Accounts 393.00, Stores; 394.00, Tools, Shop and Garage Equipment; 395.00, Laboratory Equipment; and 397.00, Communication Equipment; is due to high surviving balances for vintages being retired for amortization accounting.

Table 4 on page 15 sets forth the book depreciation reserve balance at the beginning of the year, December 31, 2015; annual accruals; retirements; gross salvage; cost of removal; miscellaneous debits and credits; the balance at the end of the year, December 31, 2016; and the book reserve as a percent of the plant balance as of December 31, 2016.

AMORTIZATION OF NET SALVAGE

The 2017 amortization amount for experienced negative net salvage is \$4,923,474 based on the experienced negative net salvage during the five-year period, 2012 through 2016. The calculation of the amortization amounts by function is set forth in Table 5, on page 16.

In order to be consistent with this manner of recognizing salvage, no adjustments for salvage were made to the annual accruals and accrued depreciation calculated for each function. There were no exclusions from the 2012 through 2016 net salvage experience.

DUQUESNE LIGHT COMPANY

TABLE 1. ORIGINAL COST, BOOK RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS BY FUNCTION RELATED TO UTILITY PLANT AT DECEMBER 31, 2014, DECEMBER 31, 2015 AND DECEMBER 31, 2016

	<u>2014</u>	<u>2015</u>	<u>2016</u>
TRANSMISSION PLANT			
ORIGINAL COST (DEPRECIABLE)	757,225,814.25	763,993,370.33	852,591,842.03
BOOK ACCRUED DEPRECIATION	198,767,457	208,552,886	226,828,643
BOOK RESERVE % OF O.C.	26.25%	27.30%	26.60%
ORIGINAL COST DEPRECIATED	558,458,358	555,440,485	625,763,201
ANNUAL DEPRECIATION EXPENSE	19,910,227	19,572,616	21,744,658
ANNUAL % OF O.C.	2.63%	2.56%	2.55%
DISTRIBUTION PLANT			
ORIGINAL COST (DEPRECIABLE)	2,348,471,527.79	2,409,037,916.93	2,483,482,649.88
BOOK ACCRUED DEPRECIATION	799,737,059	809,418,042	824,254,529
BOOK RESERVE % OF O.C.	34.05%	33.60%	33.19%
ORIGINAL COST DEPRECIATED	1,548,734,471	1,599,619,877	1,659,228,122
ANNUAL DEPRECIATION EXPENSE	61,083,232	63,967,746	65,831,167
ANNUAL % OF O.C.	2.60%	2.66%	2.65%
GENERAL PLANT			
ORIGINAL COST (DEPRECIABLE)	265,457,451.56	280,940,341.40	301,108,653.38
BOOK ACCRUED DEPRECIATION	99,847,022	109,067,441	118,671,550
BOOK RESERVE % OF O.C.	37.61%	38.82%	39.41%
ORIGINAL COST DEPRECIATED	164,243,143	174,313,933	184,780,238
ANNUAL DEPRECIATION EXPENSE	11,491,059	8,365,840	10,743,197
ANNUAL % OF O.C.	4.33%	2.98%	3.57%
TOTAL COMPANY			
ORIGINAL COST (DEPRECIABLE)	3,371,154,793.60	3,453,971,628.66	3,637,183,145.29
BOOK ACCRUED DEPRECIATION	1,098,351,538	1,127,038,369	1,169,754,721
BOOK RESERVE % OF O.C.	32.58%	32.63%	32.16%
ORIGINAL COST DEPRECIATED	2,271,435,972	2,329,374,295	2,469,771,561
ANNUAL DEPRECIATION EXPENSE	92,484,518	91,906,202	98,319,022
ANNUAL % OF O.C.	2.74%	2.66%	2.70%
NON-DEPRECIABLE PLANT			
LAND AND LAND RIGHTS	33,568,339.88	33,556,203.88	33,586,941.53
INTANGIBLE PLANT	153,023,611.13	178,399,794.95	242,697,438.38
REGIONAL TRANSMISSION	0.00	0.00	12,948,096.37
LEASEHOLD IMPROVEMENTS	9,361,363.32	9,724,498.05	9,932,992.22
TOTAL PLANT IN SERVICE	3,567,108,107.93	3,675,652,125.54	3,936,348,613.79

DUQUESNE LIGHT COMPANY

TABLE 2. ESTIMATED SURVIVOR CURVES, ORIGINAL COST, BOOK RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO UTILITY PLANT AS OF DECEMBER 31, 2016

DEPRECIABLE GROUP (1)	SURVIVOR CURVE (2)	ORIGINAL COST AS OF DECEMBER 31, 2016 (3)	BOOK DEPRECIATION RESERVE (4)	FUTURE ACCRUALS (5)	CALCULATED ANNUAL ACCRUAL		COMPOSITE REMAINING LIFE (8)=(5)/(6)	
					AMOUNT (6)	RATE (7)=(6)/(3)		
DEPRECIABLE PLANT								
TRANSMISSION PLANT								
352	STRUCTURES AND IMPROVEMENTS							
	MAJOR STRUCTURES	60-R3 *	18,876,431.84	5,695,291	13,181,141	666,654	3.53	19.8
	OTHER SMALL STRUCTURES	45-R3	5,678,946.92	1,761,804	3,917,143	140,837	2.48	27.8
	TOTAL ACCOUNT 352		24,555,378.76	7,457,095	17,098,284	807,491	3.29	21.2
353	STATION EQUIPMENT	39-S0	381,520,779.87	98,588,631	282,932,149	12,930,854	3.39	21.9
354	TOWERS AND FIXTURES	75-R3	67,417,660.23	32,045,974	35,371,687	876,229	1.30	40.4
355	POLES AND FIXTURES	52-R2.5	51,364,698.08	10,150,755	41,213,943	1,137,905	2.22	36.2
356	OVERHEAD CONDUCTORS AND DEVICES	60-R3	93,885,730.50	30,830,354	63,055,376	1,558,274	1.66	40.5
357	UNDERGROUND CONDUIT	60-S3	79,044,833.53	26,216,008	52,828,826	1,426,216	1.80	37.0
358	UNDERGROUND CONDUCTORS AND DEVICES	58-R3	145,587,911.93	20,856,260	124,731,652	2,845,313	1.95	43.8
359	ROADS AND TRAILS	60-R4	9,214,849.13	683,565	8,531,284	162,376	1.76	52.5
	TOTAL TRANSMISSION PLANT		852,591,842.03	226,828,643	625,763,201	21,744,658	2.55	28.8
DISTRIBUTION PLANT								
361	STRUCTURES AND IMPROVEMENTS							
	MAJOR STRUCTURES	70-R2.5 *	38,295,375.87	23,176,172	15,119,205	865,247	2.26	17.5
	OTHER SMALL STRUCTURES	45-R3	26,658,934.50	11,909,352	14,749,582	554,705	2.08	26.8
	TOTAL ACCOUNT 361		64,954,310.37	35,085,524	29,868,787	1,419,952	2.19	21.0
362	STATION EQUIPMENT							
	COMPANY STATIONS	52-R1	399,345,701.41	123,738,498	275,607,203	9,276,930	2.32	29.7
	CUSTOMER HIGH TENSION	42-R0.5	33,562,653.22	14,490,262	19,072,391	892,816	2.66	21.4
	PORTABLE SUBSTATIONS	42-R0.5	4,413,012.19	796,127	3,616,885	146,388	3.32	24.7
	TOTAL ACCOUNT 362		437,321,366.82	139,024,887	298,296,479	10,316,134	2.36	28.9
364	POLES, TOWERS AND FIXTURES	54-S0	427,210,950.71	163,238,500	263,972,451	8,692,161	2.03	30.4
365	OVERHEAD CONDUCTORS AND DEVICES	48-R1	438,384,842.75	144,665,231	293,719,611	11,021,150	2.51	26.7
366	UNDERGROUND CONDUIT	75-R4	141,681,458.01	44,778,693	96,902,763	1,980,693	1.40	48.9
367	UNDERGROUND CONDUCTORS AND DEVICES	48-R1.5	356,957,996.22	99,148,664	257,809,332	9,114,080	2.55	28.3

DUQUESNE LIGHT COMPANY

TABLE 2. ESTIMATED SURVIVOR CURVES, ORIGINAL COST, BOOK RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO UTILITY PLANT AS OF DECEMBER 31, 2016

	DEPRECIABLE GROUP (1)	SURVIVOR CURVE (2)	ORIGINAL COST AS OF DECEMBER 31, 2016 (3)	BOOK DEPRECIATION RESERVE (4)	FUTURE ACCRUALS (5)	CALCULATED ANNUAL ACCRUAL		COMPOSITE REMAINING LIFE (8)=(5)/(6)
						AMOUNT (6)	RATE (7)=(6)/(3)	
368	LINE TRANSFORMERS							
	OVERHEAD	40-S0	229,400,354.78	70,294,077	159,106,278	7,228,997	3.15	22.0
	CONVENTIONAL DISTRIBUTION NETWORK	46-R0.5	65,124,065.65	17,142,397	47,981,669	1,996,832	3.07	24.0
	UNDERGROUND RESISTORS DISTRIBUTION	44-R1	46,499,381.55	11,435,783	35,063,599	1,433,903	3.08	24.5
	TOTAL ACCOUNT 368	40-R1.5	33,405,057.50	9,072,312	24,332,748	1,064,006	3.19	22.9
			374,428,859.48	107,944,569	266,484,292	11,723,538	3.13	22.7
369	SERVICES	65-R1.5	94,596,196.88	36,352,579	58,243,618	1,554,267	1.64	37.5
370	METERS	30-R2.5	39,942,548.82	25,062,474	14,880,074	3,829,759	9.59	3.9
370	METERS - COMMUNICATION EQUIPMENT	10-S3	75,138.31	50,066	25,072	6,595	8.78	3.8
370	SMART METERS	15-S2.5	66,510,828.97	3,526,881	62,983,948	5,141,771	7.73	12.2
370	SMART METERS - POLYPHASE	15-S2.6	914,375.70	1,155	913,221	69,765	7.63	13.1
373	STREET LIGHTING EQUIPMENT	31-L0	40,503,778.84	25,375,305	15,128,474	961,302	2.37	15.7
	TOTAL DISTRIBUTION PLANT		2,483,482,649.88	824,254,529	1,659,228,122	65,831,167	2.65	25.2
	GENERAL PLANT							
390	STRUCTURES AND IMPROVEMENTS							
	MAJOR STRUCTURES	55-S0.5	108,525,270.43	30,503,704	78,021,564	3,343,871	3.08	23.3
	OTHER SMALL STRUCTURES	45-R3	4,047,840.04	876,535	3,171,305.00	106,651	2.63	29.7
	TOTAL ACCOUNT 390		112,573,110.47	31,380,239	81,192,869	3,450,522	3.07	23.5
391	OFFICE FURNITURE AND EQUIPMENT							
	OFFICE FURNITURE	20-SQ	4,492,952.77	1,465,346	3,027,607	224,558	5.00	13.5
	E.D.P EQUIPMENT	5-SQ	14,714,877.98	4,190,480	10,524,398	2,942,383	20.00	3.6
	TOTAL ACCOUNT 391		19,207,830.75	5,655,826	13,552,005	3,166,941	16.49	4.3
392	TRANSPORTATION EQUIPMENT		58,803,355.27	33,898,083	24,905,272	**		
393	STORES EQUIPMENT	30-SQ	2,197,172.97	1,346,761	850,412	73,099	3.33	11.6
394	TOOLS, SHOP AND GARAGE EQUIPMENT	25-SQ	20,361,216.15	6,134,251	14,226,965	815,320	4.00	17.4
395	LABORATORY EQUIPMENT	20-SQ	3,018,943.05	1,724,631	1,294,312	150,848	5.00	8.6
396	POWER OPERATED EQUIPMENT		3,477,239.26	1,457,836	2,019,403	**		
397	COMMUNICATION EQUIPMENT	15-SQ	81,099,609.85	34,475,360	46,624,250	5,411,104	6.67	8.6
398	MISCELLANEOUS EQUIPMENT	20-SQ	370,175.61	255,427	114,749	18,499	5.00	6.2
	TOTAL GENERAL PLANT		301,108,653.38	116,328,414	184,780,238	13,066,333	4.35	14.1
	TOTAL DEPRECIABLE PLANT		3,637,183,145.29	1,167,411,586	2,469,771,561	100,662,158	2.77	24.5

DUQUESNE LIGHT COMPANY

TABLE 2. ESTIMATED SURVIVOR CURVES, ORIGINAL COST, BOOK RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO UTILITY PLANT AS OF DECEMBER 31, 2016

	DEPRECIABLE GROUP (1)	SURVIVOR CURVE (2)	ORIGINAL COST AS OF DECEMBER 31, 2016 (3)	BOOK DEPRECIATION RESERVE (4)	FUTURE ACCRUALS (5)	CALCULATED ANNUAL ACCRUAL		COMPOSITE REMAINING LIFE (8)=(5)/(6)
						AMOUNT (6)	RATE (7)=(6)/(3)	
UNRECOVERED ADJUSTMENT FOR AMORTIZATION								
391	OFFICE FURNITURE AND EQUIPMENT							
	OFFICE FURNITURE			(159,469)		159,469	***	
	E.D.P EQUIPMENT			1,238,028		(1,238,028)	***	
	TOTAL ACCOUNT 391			1,078,559		(1,078,559)		
393	STORES EQUIPMENT			38,942		(38,942)	***	
394	TOOLS, SHOP AND GARAGE EQUIPMENT			(1,491)		1,491	***	
395	LABORATORY EQUIPMENT			197,432		(197,432)	***	
397	COMMUNICATION EQUIPMENT			1,017,425		(1,017,425)	***	
398	MISCELLANEOUS EQUIPMENT			12,269		(12,269)	***	
	TOTAL UNRECOVERED ADJUSTMENT FOR AMORTIZATION			2,343,136		(2,343,136)		
AMORTIZED PLANT								
382	REGIONAL TRANSMISSION - COMMUNICATION EQUIPMENT	5-SQ	2,723,456.99	170,593	2,552,864	544,691	20.0	****
383	REGIONAL TRANSMISSION - INTANGIBLE	10-SQ	10,224,639.38	906,377	9,318,263	1,022,464	10.0	****
	TOTAL AMORTIZED PLANT		12,948,096.37	1,076,970	11,871,126	1,567,155		
INTANGIBLE AND NONDEPRECIABLE PLANT								
301	ORGANIZATION		100,985.53					
302	FRANCHISES AND CONSENTS		6,830.09					
303	MISCELLANEOUS INTANGIBLE PLANT		242,589,622.78	53,700,924				
350	LAND AND LAND RIGHTS		14,403,691.77					
360	LAND AND LAND RIGHTS		13,038,452.65					
389	LAND AND LAND RIGHTS		6,144,797.11					
390	STRUCTURES AND IMPROVEMENTS - LEASEHOLDS		9,932,992.22	7,300,833				
	TOTAL INTANGIBLE AND NONDEPRECIABLE PLANT		286,217,372.13	61,001,756				
	TOTAL UTILITY PLANT		3,936,348,613.79	1,231,833,448		99,886,177		

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

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

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

*** 5-year Amortization of Unrecovered Reserve related to Amortization accounting. There is 1 year remaining

**** Accrual rate is based on amortization period.

DUQUESNE LIGHT COMPANY

TABLE 3. SUMMARY OF PLANT IN SERVICE ACTIVITY FOR THE YEAR ENDED DECEMBER 31, 2016

DEPRECIABLE GROUP (1)	BALANCE AT BEGINNING OF YEAR (2)	ADDITIONS (3)	RETIREMENTS (4)	TRANSFERS AND ADJUSTMENTS (5)	BALANCE AT END OF YEAR (6)	PERCENT OF ORIGINAL COST RETIRED (7)
TRANSMISSION PLANT						
352 STRUCTURES AND IMPROVEMENTS	20,896,844.84	3,419,437.60	10,903.68	250,000.00	24,555,378.76	0.05
353 STATION EQUIPMENT	349,421,097.78	35,718,871.20	3,513,445.92	(105,743.19)	381,520,779.87	1.01
354 TOWERS AND FIXTURES	67,743,081.28	(324,057.23)	1,363.82	0.00	67,417,660.23	0.00
355 POLES AND FIXTURES	51,144,783.16	219,914.92	0.00	0.00	51,364,698.08	0.00
356 OVERHEAD CONDUCTORS AND DEVICES	88,854,316.41	5,067,935.34	38,521.25	0.00	93,885,730.50	0.04
357 UNDERGROUND CONDUIT	67,475,101.65	11,715,598.28	145,868.40	0.00	79,044,833.53	0.22
358 UNDERGROUND CONDUCTORS AND DEVICES	109,243,539.67	36,344,372.26	0.00	0.00	145,587,911.93	0.00
359 ROADS AND TRAILS	9,214,605.54	243.59	0.00	0.00	9,214,849.13	0.00
TOTAL TRANSMISSION PLANT	763,993,370.33	92,162,315.96	3,708,101.07	144,256.81	852,591,842.03	
DISTRIBUTION PLANT						
361 STRUCTURES AND IMPROVEMENTS	63,911,597.75	1,072,827.01	30,114.39	0.00	64,954,310.37	0.05
362.1 STATION EQUIPMENT	394,984,201.59	5,128,167.52	838,420.14	69,752.44	399,345,701.41	0.21
362.2 STATION EQUIPMENT - CUSTOMER HV	32,373,300.88	1,285,208.63	131,847.04	35,990.75	33,562,653.22	0.41
362.3 STATION EQUIPMENT - PORTABLE SUBSTATIONS	4,387,706.88	26,372.33	1,067.00	0.00	4,413,012.19	0.02
364.1 POLES, TOWERS AND FIXTURES	412,821,389.13	17,555,205.40	3,165,643.82	0.00	427,210,950.71	0.77
365 OVERHEAD CONDUCTORS AND DEVICES	429,486,217.91	12,910,113.21	4,011,488.37	0.00	438,384,842.75	0.93
366 UNDERGROUND CONDUIT	129,991,116.50	13,727,443.39	2,037,103.88	0.00	141,681,456.01	1.57
367 UNDERGROUND CONDUCTORS AND DEVICES	346,619,855.48	18,034,986.24	7,696,845.50	0.00	358,957,996.22	2.22
368 LINE TRANSFORMERS	362,225,979.29	17,768,912.66	5,566,032.45	0.00	374,428,859.50	1.54
369.2 SERVICES	93,430,589.11	1,254,006.93	88,409.16	0.00	94,596,196.88	0.09
370 METERS	77,502,174.12	4,638,077.63	26,203,991.17	(15,993,711.76)	39,942,548.82	33.81
370.1 METERS - COMMUNICATION EQUIPMENT	75,829.07	19,872.49	20,563.25	0.00	75,138.31	27.12
370.2 SMART METERS - SINGLE PHASE	21,334,843.97	29,182,273.24	0.00	15,993,711.76	66,510,828.97	0.00
370.3 SMART METERS - POLYPHASE	0.00	914,375.70	0.00	0.00	914,375.70	0.00
373 STREET LIGHTING EQUIPMENT	39,893,105.29	1,504,974.82	894,301.27	0.00	40,503,778.84	2.24
TOTAL DISTRIBUTION PLANT	2,409,037,916.95	125,022,817.20	50,683,827.44	105,743.19	2,483,482,649.90	

DUQUESNE LIGHT COMPANY

TABLE 3. SUMMARY OF PLANT IN SERVICE ACTIVITY FOR THE YEAR ENDED DECEMBER 31, 2016

DEPRECIABLE GROUP (1)	BALANCE AT BEGINNING OF YEAR (2)	ADDITIONS (3)	RETIREMENTS (4)	TRANSFERS AND ADJUSTMENTS (5)	BALANCE AT END OF YEAR (6)	PERCENT OF ORIGINAL COST RETIRED (7)
GENERAL PLANT						
390 STRUCTURES AND IMPROVEMENTS	111,503,752.84	1,346,791.07	27,433.44	(250,000.00)	112,573,110.47	0.02
391 OFFICE FURNITURE AND EQUIPMENT	10,031,379.96	9,176,450.79	0.00	0.00	19,207,830.75	0.00
392 TRANSPORTATION EQUIPMENT	58,334,019.09	4,740,549.19	4,271,213.01	0.00	58,803,355.27	7.32
393 STORES EQUIPMENT	2,374,940.91	0.00	177,767.94	0.00	2,197,172.97	7.49
394 TOOLS, SHOP AND GARAGE EQUIPMENT	18,716,640.81	2,214,799.91	570,224.57	0.00	20,361,216.15	3.05
395 LABORATORY EQUIPMENT	3,030,409.70	210,392.77	221,859.42	0.00	3,018,943.05	7.32
396 POWER OPERATED EQUIPMENT	3,401,973.18	75,266.08	0.00	0.00	3,477,239.26	0.00
397 COMMUNICATION EQUIPMENT	73,172,600.54	9,895,094.72	1,968,085.41	0.00	81,099,609.85	2.69
398 MISCELLANEOUS EQUIPMENT	374,624.37	0.00	4,448.76	0.00	370,175.61	1.19
TOTAL GENERAL PLANT	280,940,341.40	27,659,344.63	7,241,032.55	(250,000.00)	301,108,653.38	
TOTAL DEPRECIABLE PLANT	3,453,971,628.68	244,844,477.69	61,632,961.06	0.00	3,637,183,145.31	
INTANGIBLE PLANT AND NONDEPRECIABLE PLANT						
301 ORGANIZATION	100,275.19	710.34	0.00	0.00	100,985.53	
302 FRANCHISES AND CONSENTS	6,830.09	0.00	0.00	0.00	6,830.09	
303 MISC INTANGIBLE PLANT	178,292,689.67	71,673,827.72	7,376,894.63	0.00	242,589,622.76	
350 LAND AND LAND RIGHTS	14,372,954.12	30,737.65	0.00	0.00	14,403,691.77	
360 LAND AND LAND RIGHTS	13,038,452.65	0.00	0.00	0.00	13,038,452.65	
382 REGIONAL TRANSMISSION - COMMUNICATION EQUIPMENT	0.00	2,723,456.99	0.00	0.00	2,723,456.99	
383 REGIONAL TRANSMISSION - INTANGIBLE	0.00	10,224,639.38	0.00	0.00	10,224,639.38	
389 LAND AND LAND RIGHTS	6,144,797.11	0.00	0.00	0.00	6,144,797.11	
390.2 STRUCTURES AND IMPROVEMENTS - LEASEHOLDS	9,724,498.05	208,494.17	0.00	0.00	9,932,992.22	
TOTAL INTANGIBLE AND NONDEPRECIABLE PLANT	221,680,496.88	84,861,868.25	7,376,894.63	0.00	299,165,468.50	
TOTAL PLANT IN SERVICE	3,675,652,125.56	329,706,343.94	69,009,855.69	0.00	3,936,348,613.81	

DUQUESNE LIGHT COMPANY

TABLE 4. SUMMARY OF BOOK RESERVE ACTIVITY FOR THE YEAR ENDED DECEMBER 31, 2018

DEPRECIABLE GROUP		BOOK RESERVE AT BEGINNING OF YEAR	ANNUAL ACCRUALS	RETIREMENTS	GROSS SALVAGE	COST OF REMOVAL	MISCELLANEOUS DEBITS AND CREDITS	BOOK RESERVE AT END OF YEAR	BOOK RESERVE AS A PERCENT OF ORIGINAL COST
(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
303	MISCELLANEOUS INTANGIBLE PLANT	33,350,256.84	27,727,561.60	7,376,894.63	0.00	0.00	0.00	53,700,923.81	22.14
TRANSMISSION PLANT									
352	STRUCTURES AND IMPROVEMENTS	6,958,551.00	565,457.87	10,903.68	0.00	85,929.47	29,919.62	7,457,095.34	30.37
353	STATION EQUIPMENT	88,813,807.19	14,271,059.26	3,513,445.92	176,179.52	1,144,499.45	(14,469.64)	98,588,830.96	25.84
354	TOWERS AND FIXTURES	30,907,117.53	1,144,973.65	1,363.82	0.00	4,753.66	0.00	32,045,973.50	47.53
355	POLES AND FIXTURES	8,876,239.11	1,275,605.94	0.00	0.00	1,089.57	0.00	10,150,755.48	19.76
356	OVERHEAD CONDUCTORS AND DEVICES	28,440,805.69	2,446,542.21	36,521.25	0.00	20,472.48	0.00	30,830,354.19	32.84
357	UNDERGROUND CONDUIT	25,378,158.82	1,230,521.95	145,866.40	434,966.40	681,770.97	0.00	26,218,007.90	33.17
358	UNDERGROUND CONDUCTORS AND DEVICES	18,657,748.26	2,198,513.94	0.00	17,436.80	17,436.80	0.00	20,858,280.20	14.33
359	ROADS AND TRAILS	520,462.56	163,102.62	0.00	0.00	0.00	0.00	683,565.18	7.42
TOTAL TRANSMISSION PLANT		208,562,886.26	23,295,777.44	3,708,101.07	628,582.72	1,966,962.68	15,449.98	226,828,642.76	
DISTRIBUTION PLANT									
361	STRUCTURES AND IMPROVEMENTS	33,492,945.46	1,637,854.09	30,114.39	15.56	15,176.33	0.00	35,085,524.39	54.02
362	STATION EQUIPMENT	128,880,231.10	11,930,908.61	969,334.18	7,534.44	838,922.68	14,469.64	139,024,886.93	31.79
364.11	POLES, TOWERS AND FIXTURES	157,307,536.03	10,311,482.92	3,165,643.82	1,156,013.35	2,370,888.64	0.00	163,238,499.84	38.21
365.01	OVERHEAD CONDUCTORS AND DEVICES	139,987,488.68	10,913,347.54	4,011,488.37	1,504,230.05	3,708,348.57	0.00	144,665,231.31	33.00
366	UNDERGROUND CONDUIT	44,674,661.48	1,944,800.74	2,037,103.88	265,679.41	69,384.30	0.00	44,778,693.45	31.61
367	UNDERGROUND CONDUCTORS AND DEVICES	98,066,534.21	6,639,040.94	7,696,845.50	859,660.62	719,726.11	0.00	99,148,664.16	27.78
368	LINE TRANSFORMERS	101,198,434.56	12,368,612.86	5,568,032.45	1,098,102.96	1,152,549.04	0.00	107,944,568.89	28.83
369.2	SERVICES	34,715,487.09	2,525,204.15	88,409.16	0.00	799,703.54	0.00	38,352,578.54	38.43
370	METERS	44,933,572.62	6,371,175.78	26,203,991.17	0.00	38,282.65	0.00	25,062,474.38	44.81
370.1	METERS - COMMUNICATION EQUIPMENT	48,858.73	23,770.41	20,563.25	0.00	0.00	0.00	50,065.89	66.63
370.2	SMART METERS - SINGLE PHASE	736,717.45	2,790,163.29	0.00	0.00	0.00	0.00	3,526,880.74	6.98
370.3	SMART METERS - POLYPHASE	0.00	0.00	0.00	0.00	0.00	1,154.77	1,154.77	0.00
370.4	SMART METERS - COMMUNICATION EQUIPMENT	0.00	1,154.77	0.00	0.00	0.00	(1,154.77)	0.00	
373	STREET LIGHTING EQUIPMENT	25,397,554.55	968,172.84	894,301.27	0.00	98,120.69	0.00	25,375,305.23	62.65
TOTAL DISTRIBUTION PLANT		609,418,041.94	70,423,688.94	60,683,827.44	4,891,236.39	9,809,080.95	14,469.64	624,264,628.62	
REGIONAL TRANSMISSION PLANT									
382	TRANSMISSION COMMUNICATION EQUIPMENT	0.00	170,593.30	0.00	0.00	0.00	0.00	170,593.30	6.26
383	TRANSMISSION INTANGIBLE PLANT	0.00	906,376.71	0.00	0.00	0.00	0.00	906,376.71	8.86
TOTAL REGIONAL TRANSMISSION PLANT		0.00	1,076,970.01	0.00	0.00	0.00	0.00	1,076,970.01	
GENERAL PLANT									
390.1	STRUCTURES AND IMPROVEMENTS	27,577,197.95	4,159,283.31	27,433.44	0.00	298,888.81	(29,919.62)	31,380,239.39	27.88
390.2	STRUCTURES AND IMPROVEMENTS - LEASEHOLDS	6,834,803.49	466,029.01	0.00	0.00	0.00	0.00	7,300,832.50	73.50
391.1	OFFICE FURNITURE	1,093,528.71	212,348.22	0.00	0.00	0.00	0.00	1,305,876.93	29.07
391.2	E.D.P. EQUIPMENT	3,306,701.33	2,121,806.38	0.00	0.00	0.00	0.00	5,428,507.71	36.89
392	TRANSPORTATION EQUIPMENT	33,698,001.75	4,060,199.90	4,271,213.01	390,121.40	0.00	22,973.12	33,898,083.16	57.65
393	STORES EQUIPMENT	1,484,554.25	78,916.98	177,767.94	0.00	0.00	0.00	1,385,703.29	63.07
394	TOOLS, SHOP AND GARAGE EQUIPMENT	5,935,849.73	787,135.22	570,224.57	0.00	0.00	0.00	6,132,760.38	30.12
395	LABORATORY EQUIPMENT	1,984,447.88	159,474.92	221,859.42	0.00	0.00	0.00	1,922,063.38	63.67
396	POWER OPERATED EQUIPMENT	1,333,008.65	124,827.20	0.00	0.00	0.00	0.00	1,457,835.85	41.93
397	COMMUNICATION EQUIPMENT	32,402,728.17	5,058,141.83	1,968,085.41	0.00	0.00	0.00	35,492,784.59	43.78
398	MISCELLANEOUS EQUIPMENT	253,422.58	18,721.90	4,448.76	0.00	0.00	0.00	267,695.72	72.32
TOTAL GENERAL PLANT		116,902,244.49	17,226,884.87	7,241,032.66	390,121.40	298,888.81	(6,946.60)	128,972,382.90	
TOTAL UTILITY PLANT		1,167,223,429.63	139,760,882.86	69,009,855.69	5,909,940.61	12,063,922.34	22,973.12	1,231,833,447.99	

DUQUESNE LIGHT COMPANY

**TABLE 5. SUMMARY OF NET SALVAGE BY FUNCTION
AND AMORTIZATION FOR THE PERIOD, 2012-2016**

Year	Function			Total Net Salvage	5-Year Amortization (6)=(5)/5
	Transmission Plant	Distribution Plant	General Plant		
(1)	(2)	(3)	(4)	(5)	(6)=(5)/5
2012	2,164,691	4,600,637	1,705,621	8,470,950	1,694,190
2013	151,704	1,807,293	314,024	2,273,022	454,604
2014	990,072	(186,455)	(579,749)	223,868	44,774
2015	2,597,921	5,275,949	(378,321)	7,495,549	1,499,110
2016	1,327,370	4,917,845	(91,233)	6,153,982	1,230,796
Total	7,231,759	16,415,269	970,343	24,617,370	4,923,474

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CAMP HILL, PA 17011
UNITED STATES US

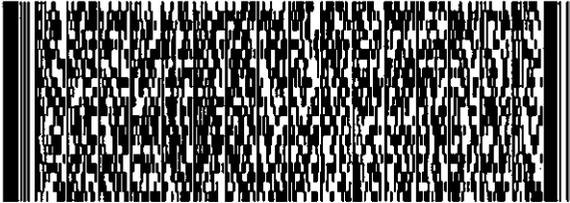
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ACTWGT: 1.00 LB
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