

**Duquesne Light Company
Distribution Rate Case
Docket No. R-2018-3000124**

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Duquesne Light Company
Class ACOS Study
Fully Projected Future Test Year
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Duquesne Light Company
Class ACOS Study
Fully Projected Future Test Year
Jurisdictional Separation

Line	Account	No.	Balance	Allocator	Supply	Trans- mission	Pitcairn	Distribution
1	I. ELECTRIC PLANT IN SERVICE							
2	INTANGIBLE PLANT							
3	Organization / Franchise	301 / 302	107	Plant	0	25	0	82
4	Software- Plant/ OM-related	303P	9,498	Plant	0	2,193	2	7,303
5	Software- Customer-related	303C	184,244	Dist	0	0	0	184,244
6	Software- Labor-related	303L	4,434	Labor	0	727	1	3,706
7	Software- AMI	303AMI	77,957	Labor	0	12,784	11	65,161
8	Software- Rate Base / CIP/Cyber	303F	54,758	Plant	0	12,641	13	42,105
9	Intangible Plant		<u>330,998</u>		<u>0</u>	<u>28,369</u>	<u>27</u>	<u>302,602</u>
10								
11	C. TRANSMISSION PLANT							
12	Transmission Plant	361	960,573	Tran	0	960,573	0	0
13	Transmission Plant	350-359	<u>960,573</u>		<u>0</u>	<u>960,573</u>	<u>0</u>	<u>0</u>
14								
15	D. DISTRIBUTION PLANT							
16	Land and Land Rights	360	13,579	Dist	0	0	0	13,579
17	Structures and Improvements	361	70,012	Dist	0	0	0	70,012
18	Direct Assignment	361	961	Pitcairn	0	0	961	0
19	Station Equipment	362	474,103	Dist	0	0	0	474,103
20	Station Equipment- Network	362	13,188	Dist	0	0	0	13,188
21	Poles, Towers and Fixtures	364	499,675	Dist	0	0	0	499,675
22	OH Conductors and Devices	365	515,689	Dist	0	0	0	515,689
23	UG Conduits- Radial	366	120,099	Dist	0	0	0	120,099
24	UG Conduits- Network	366	23,353	Dist	0	0	0	23,353
25	UG Conduits- URD	366	23,353	Dist	0	0	0	23,353
26	UG Conductors- Radial	367	292,800	Dist	0	0	0	292,800
27	UG Conductors- Network	367	56,933	Dist	0	0	0	56,933
28	UG Conductors- URD	367	56,933	Dist	0	0	0	56,933
29	Line Transformers- OH	368	269,705	Dist	0	0	0	269,705
30	Line Transformers- Radial	368	81,704	Dist	0	0	0	81,704
31	Line Transformers- Network	368	34,857	Dist	0	0	0	34,857
32	Line Transformers- URD	368	48,340	Dist	0	0	0	48,340
33	Services	369	104,707	Dist	0	0	0	104,707
34	Meters	370	138,896	Dist	0	0	0	138,896
35	Street Lighting	373	41,954	Dist	0	0	0	41,954
36	ARO- Dist Plant	ARO	0	Dist	0	0	0	0
37	Distribution Plant	360-373	<u>2,880,841</u>		<u>0</u>	<u>0</u>	<u>961</u>	<u>2,879,880</u>
38								

Duquesne Light Company
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Fully Projected Future Test Year
Jurisdictional Separation

Line	Account	No.	Balance	Allocator	Supply	Trans- mission	Pitcairn	Distribution
39	E. GENERAL PLANT							
40	General Plant	389	364,812	Labor	0	59,826	53	304,932
41	AMI Assets	391	20,412	Labor	0	3,347	3	17,062
42	General Plant	389-399	385,224		0	63,174	56	321,994
43								
44	TOTAL UTILITY PLANT		<u>4,557,636</u>		<u>0</u>	<u>1,052,116</u>	<u>1,044</u>	<u>3,504,475</u>
45								
46	II. DEPRECIATION RESERVE							
47	Intangible Plant	108.3	158,142	Intang	0	13,554	13	144,575
48	Transmission Plant	108.3	286,257	Tran	0	286,257	0	0
49	Structures and Improvements	108.5	39,570	Dist	0	0	0	39,570
50	Direct Assignment	108.5	255	Pitcairn	0	0	255	0
51	Station Equipment	108.5	161,765	Dist	0	0	0	161,765
52	Poles, Towers and Fixtures	108.5	170,617	Dist	0	0	0	170,617
53	OH Conductors and Devices	108.5	160,910	Dist	0	0	0	160,910
54	UG Conduits	108.5	49,845	Dist	0	0	0	49,845
55	UG Conductors	108.5	119,146	Dist	0	0	0	119,146
56	Line Transformers	108.5	122,816	Dist	0	0	0	122,816
57	Services	108.5	33,179	Dist	0	0	0	33,179
58	Meters	108.5	27,302	Dist	0	0	0	27,302
59	Street Lighting	108.5	26,797	Dist	0	0	0	26,797
60	Other Distribution Plant	108.5	0	Dist	0	0	0	0
61	General	108.6	149,839	Labor	0	24,572	22	125,245
62	Depreciation Reserve	108	1,506,440		0	324,384	290	1,181,767
63								
64	III. OTHER RATE BASE ITEMS							
65	Cash Working Capital	131	45,546	OMxSupp	0	6,918	7	38,621
66	Cash Working Capital- Supp	131	14,452	Supp	14,452	0	0	0
67	Materials & Supplies	255	23,523	M&S	0	8,703	0	14,820
68	Customer Deposits		(12,663)	Dist	0	0	0	(12,663)
69	Capitalized Pension		105,839	Plant	0	24,433	24	81,382
70	ADIT- Transmission	154	(143,371)	Tran	0	(143,371)	0	0
71	ADIT- Distribution	154	(479,662)	PlantxTrans	0	0	(143)	(479,519)
72	ADIT- General	182	(46,766)	Labor	0	(7,669)	(7)	(39,090)
73	Other Rate Base	131-283	(493,102)		14,452	(110,986)	(119)	(396,449)
74								
75	TOTAL RATE BASE		<u>2,558,094</u>		<u>14,452</u>	<u>616,746</u>	<u>636</u>	<u>1,926,260</u>
76			2,558,094 Check					

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Line	Account	No.	Balance	Allocator	Supply	Trans- mission	Pitcairn	Distribution
77	I. OPERATING AND MAINTENANCE EXPENSES							
78	B. TRANSMISSION EXPENSE							
79	POLR Expense		200,417	Supp	200,417	0	0	0
80	Transmission Expense		13,702	Tran	0	13,702	0	0
81	Transmission Expense		<u>214,119</u>		<u>200,417</u>	<u>13,702</u>	<u>0</u>	<u>0</u>
82								
83	C. DISTRIBUTION EXPENSE							
84	Ops Supv & Engineering	580	5,432	PlantxTrans	0	0	2	5,430
85	Load Dispatching	581	1,238	Dist	0	0	0	1,238
86	Station Expenses	582	425	PlantxTrans	0	0	0	425
87	OH Line Expenses	583	954	PlantxTrans	0	0	0	954
88	UG Line Expenses	584	493	PlantxTrans	0	0	0	493
89	Meter Expenses	586	1,215	PlantxTrans	0	0	0	1,215
90	Customer Installation Expenses	587	0	PlantxTrans	0	0	0	0
91	Misc. Distribution Expenses	588	7,889	PlantxTrans	0	0	2	7,887
92	Rents	589	0	PlantxTrans	0	0	0	0
93	Maint Supv & Engineering	590	454	PlantxTrans	0	0	0	454
94	Maint of Structures	591	159	PlantxTrans	0	0	0	159
95	Maint of Station Equip	592	2,739	PlantxTrans	0	0	1	2,738
96	Maint of OH Lines	593	31,829	PlantxTrans	0	0	9	31,820
97	Maint of UG Lines	594	1,190	PlantxTrans	0	0	0	1,190
98	Maint of Line Transformers	595	25	PlantxTrans	0	0	0	25
99	Maint of Lighting	596	521	Dist	0	0	0	521
100	Maint of Meters	597	428	Dist	0	0	0	428
101	Maint of Misc. Plant	599	69	PlantxTrans	0	0	0	69
102	Oper. & Maint. Exp.	500-599	<u>55,060</u>		<u>0</u>	<u>0</u>	<u>16</u>	<u>55,044</u>
103			55,060		0	0	16	55,044
104	D. CUSTOMER ACCOUNTS AND SERVICE							
105	Supervision	901	4,351	Dist	0	0	0	4,351
106	Meter Reading Exp	902	2,511	Dist	0	0	0	2,511
107	Customer Records & Coll	903	12,967	Dist	0	0	0	12,967
108	Uncollectible Accounts	904	10,471	Dist	0	0	0	10,471
109	FOCUS Costs	904	0	Dist	0	0	0	0
110	Customer Accts. Exp.	901-905	<u>30,300</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>30,300</u>
111								
112	Customer Assistance	908	36	Dist	0	0	0	36
113	Customer Service Exp.	908-916	<u>36</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>36</u>
114	Customer Accts. & Serv. Exp.	901-919	<u>30,336</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>30,336</u>

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Line	Account	No.	Balance	Allocator	Supply	Trans- mission	Pitcairn	Distribution
115								
116	E. ADMINISTRATIVE AND GENERAL							
117	Admin & Gen Salaries	920	38,328	Labor	0	6,285	6	32,037
118	Office Supp & Exp- Bill Print	921Bill	2,647	Dist	0	0	0	2,647
119	Office Supp & Exp- Other	921	9,587	Labor	0	1,572	1	8,013
120	Outside Services- Cust Care	923CC	301	Dist	0	0	0	301
121	Outside Services- HR	923M	4,431	Labor	0	727	1	3,704
122	Outside Services- Other	923	34,536	Labor	0	5,664	5	28,867
123	Property Insurance	924	6,075	Plant	0	1,402	1	4,671
124	Injuries & Damages	925	566	Labor	0	93	0	473
125	Empl Pensions & Benefits	926	12,128	Labor	0	1,989	2	10,137
126	Regulatory Commission	928	264	Dist	0	0	0	264
127	Duplicate Charges- Electric	928	0	Labor	0	0	0	0
128	Marketing, Communications	930.1	0	Dist	0	0	0	0
129	Misc. General Plant	930.2	11,589	Labor	0	1,901	2	9,687
130	General Plant Rent	931	3,354	Labor	0	550	0	2,803
131	Misc Genl Plant- Metering	935M	1,249	Dist	0	0	0	1,249
132	Misc Genl Plant- Other	935P	13,366	Labor	0	2,192	2	11,172
133	Admin & Genl. Exp.	920-932	138,421		0	22,375	20	116,027
134								
135	Total Operating Expenses		<u>437,936</u>		<u>200,417</u>	<u>36,077</u>	<u>36</u>	<u>201,407</u>
136								
137	II. DEPRECIATION EXPENSE							
138	Intangible- Other	361/362	12,265	Intang	0	1,051	1	11,213
139	Intangible- Customers	361/362	29,233	Dist	0	0	0	29,233
140	Intangible- AMI	361/362	6,461	Dist	0	0	0	6,461
141	Transmission Plant	361/362	24,952	Tran	0	24,952	0	0
142	Structures and Improvements	361/362	1,505	Dist	0	0	0	1,505
143	Direct assignment	361/362	27	Pitcairn	0	0	27	0
144	Station Equipment	361/362	11,332	Dist	0	0	0	11,332
145	Poles, Towers and Fixtures	361/362	10,343	Dist	0	0	0	10,343
146	OH Conductors and Devices	361/362	13,356	Dist	0	0	0	13,356
147	UG Conduits	361/362	2,319	Dist	0	0	0	2,319
148	UG Conductors	361/362	10,451	Dist	0	0	0	10,451
149	Line Transformers	361/362	13,481	Dist	0	0	0	13,481
150	Services	361/362	1,738	Dist	0	0	0	1,738
151	Meters	361/362	14,643	Dist	0	0	0	14,643

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Jurisdictional Separation

Line	Account	No.	Balance	Allocator	Supply	Trans- mission	Pitcairn	Distribution
152	Street Lighting	361/362	1,049	Dist	0	0	0	1,049
153	General / Common Plant	364	18,560	Labor	0	3,044	3	15,514
154	Amort Exp- Reg Assets- Tran		2,109	Tran	0	2,109	0	0
155	Amort Exp- Reg Assets- Dist		9,988	Dist	0	0	0	9,988
156	Depreciation Expense	403	183,812		0	31,156	31	152,625
157								
158	III. TAXES and OTHER							
159	A. GENERAL TAXES							
160	Payroll related	408.3	6,863	Labor	0	1,125	1	5,737
161	PURTA, Real estate	408.16	1,665	Plant	0	384	0	1,280
162	Capital stock		0	Plant	0	0	0	0
163	Other	408.1	0	Plant	0	0	0	0
164	General Taxes		8,528		0	1,510	1	7,017
165								
166	B. GROSS RECEIPTS TAX							
167	Gross Receipts tax		44,751	GRT_Rev	12,482	2,900	0	29,369
168	Gross Receipts Tax		44,751		12,482	2,900	0	29,369
169								
170	B. FEDERAL / STATE INCOME TAXES							
171	State Income Tax Expense		5,232		66	2,891	(5)	2,280
172	Federal Income Tax Expense		19,228		160	7,216	(10)	11,861
173	Income Taxes	409-411	24,460		227	10,107	(15)	14,140
174	Total Taxes	408-411	77,739		12,708	14,518	(13)	50,526
175								
176	TOTAL EXPENSES		699,487		213,125	81,750	53	404,559
177								
178	IV. OPERATING REVENUES at Present Rates							
179	Distribution Revenue		490,444	Dist	0	0	0	490,444
180	Transmission Revenue		134,652	Tran	0	134,652	0	0
181	POLR Revenue		212,565	Supp	212,565	0	0	0
182	Forfeited Discounts		3,628	Dist	0	0	0	3,628
183	Misc Service Revenue		3,009	Dist	0	0	0	3,009
184	Rent For Electric Property		8,494	Dist	0	0	0	8,494
185	Other Electric Revenues		2,506	Other_Rev	1,400	696	0	410
186	Operating Revenues		855,298		213,965	135,348	0	505,985
187								
188	TOTAL EXPENSES		699,487		213,125	81,750	53	404,559
189	V. NET INCOME at Present Rates		155,811		840	53,598	(53)	101,426
190								

155,811 Check

Duquesne Light Company
Class ACOS Study
Fully Projected Future Test Year
Jurisdictional Separation

Line	Account	No.	Balance	Allocator	Supply	Transmission	Pitcairn	Distribution
191	SUMMARY REPORT							
192	OPERATING REVENUES							
193	Utility Revenues	440-446	841,289		212,565	134,652	0	494,072
194	Other Operating Revenues	450-456	14,009		1,400	696	0	11,913
195	Total Operating Revenues		855,298		213,965	135,348	0	505,985
196								
197	OPERATING EXPENSES							
198	Distribution / Transmission	580-599	269,179		200,417	13,702	16	55,044
199	Customer Acctg & Service	901-919	30,336		0	0	0	30,336
200	Admin & General	920-932	138,421		0	22,375	20	116,027
201	Total Operating Expenses		437,936		200,417	36,077	36	201,407
202								
203	Depreciation Expense	403	183,812		0	31,156	31	152,625
204	Taxes Other Than Income Tax / Other	408	53,279		12,482	4,410	1	36,386
205	INCOME BEFORE INCOME TAXES		180,271		1,066	63,705	(68)	115,567
206	Income Taxes	409-411	24,460		227	10,107	(15)	14,140
207	NET INCOME		155,811		840	53,598	(53)	101,426
208	RATE BASE		2,558,094		14,452	616,746	636	1,926,260
209	Return on Rate Base		6.0909%		5.8%	8.7%	(8.4%)	5.3%
210								
211	REVENUE REQUIREMENTS							
212	Target Rate of Return		8.06%					8.06%
213	Rate Base		2,558,094					1,926,260
214								
215	Operating expenses		427,201					190,672
216	Uncollectibles expense		11,425					11,498
217	Depreciation expense		183,812					152,625
218	Regulatory Commission Expenses		376					376
219	General taxes / Other		8,528					7,017
220	Subtotal- Operating Costs to recover		631,342					362,188
221								
222	Target Return on Rate Base- After taxes		206,182					155,257
223	Income taxes to recover		44,928		Gross up factor		40.63%	36,012
224								
225	Subtotal- Rev Req before GRT		882,453					553,457
226	GRT needed		49,200		Gross up factor		6.19%	34,123
227	TOTAL REVENUE REQUIREMENT		931,653					587,580
228								
229	Revenue at Present rates		855,298					505,985
230	Revenue Excess (Deficiency)		(76,355)					(81,595)

Line	Account	No.	Balance	Allocator	Supply	Trans- mission	Pitcairn	Distribution
1	I. ELECTRIC PLANT IN SERVICE							
2	INTANGIBLE PLANT							
3	Organization / Franchise	301 / 302	107	Plant	0	25	0	82
4	Software- Plant/ OM-related	303P	7,695	Plant	0	1,820	2	5,873
5	Software- Customer-related	303C	149,267	Dist	0	0	0	149,267
6	Software- Labor-related	303L	3,592	Labor	0	568	1	3,023
7	Software- AMI	303AMI	63,158	Labor	0	9,992	11	53,156
8	Software- Rate Base / CIP/Cyber	303F	44,363	Plant	0	10,495	11	33,857
9	Intangible Plant		<u>268,182</u>		<u>0</u>	<u>22,901</u>	<u>24</u>	<u>245,257</u>
10								
11	C. TRANSMISSION PLANT							
12	Transmission Plant	361	899,262	Tran	0	899,262	0	0
13	Transmission Plant	350-359	<u>899,262</u>		<u>0</u>	<u>899,262</u>	<u>0</u>	<u>0</u>
14								
15	D. DISTRIBUTION PLANT							
16	Land and Land Rights	360	13,298	Dist	0	0	0	13,298
17	Structures and Improvements	361	65,988	Dist	0	0	0	65,988
18	Direct Assignment	361	961	Pitcairn	0	0	961	0
19	Station Equipment	362	441,714	Dist	0	0	0	441,714
20	Station Equipment- Network	362	13,188	Dist	0	0	0	13,188
21	Poles, Towers and Fixtures	364	440,584	Dist	0	0	0	440,584
22	OH Conductors and Devices	365	470,559	Dist	0	0	0	470,559
23	UG Conduits- Radial	366	105,929	Dist	0	0	0	105,929
24	UG Conduits- Network	366	20,597	Dist	0	0	0	20,597
25	UG Conduits- URD	366	20,597	Dist	0	0	0	20,597
26	UG Conductors- Radial	367	275,796	Dist	0	0	0	275,796
27	UG Conductors- Network	367	53,627	Dist	0	0	0	53,627
28	UG Conductors- URD	367	53,627	Dist	0	0	0	53,627
29	Line Transformers- OH	368	239,296	Dist	0	0	0	239,296
30	Line Transformers- Radial	368	72,492	Dist	0	0	0	72,492
31	Line Transformers- Network	368	30,927	Dist	0	0	0	30,927
32	Line Transformers- URD	368	42,890	Dist	0	0	0	42,890
33	Services	369	96,663	Dist	0	0	0	96,663
34	Meters	370	121,682	Dist	0	0	0	121,682
35	Street Lighting	373	41,296	Dist	0	0	0	41,296
36	ARO- Dist Plant	ARO	0	Dist	0	0	0	0
37	Distribution Plant	360-373	<u>2,621,711</u>		<u>0</u>	<u>0</u>	<u>961</u>	<u>2,620,750</u>
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Line	Account	No.	Balance	Allocator	Supply	Trans- mission	Pitcairn	Distribution
39	E. GENERAL PLANT							
40	General Plant	389	308,006	Labor	0	48,727	51	259,228
41	AMI Assets	391	20,412	Labor	0	3,229	3	17,179
42	General Plant	389-399	328,418		0	51,956	55	276,407
43								
44	TOTAL UTILITY PLANT		<u>4,117,573</u>		0	974,119	1,040	3,142,414
45								
46	II. DEPRECIATION RESERVE							
47	Intangible Plant	108.3	85,840	Intang	0	7,330	8	78,502
48	Transmission Plant	108.3	245,931	Tran	0	245,931	0	0
49	Structures and Improvements	108.5	36,836	Dist	0	0	0	36,836
50	Direct Assignment	108.5	255	Pitcairn	0	0	255	0
51	Station Equipment	108.5	150,897	Dist	0	0	0	150,897
52	Poles, Towers and Fixtures	108.5	165,127	Dist	0	0	0	165,127
53	OH Conductors and Devices	108.5	150,710	Dist	0	0	0	150,710
54	UG Conduits	108.5	46,627	Dist	0	0	0	46,627
55	UG Conductors	108.5	105,229	Dist	0	0	0	105,229
56	Line Transformers	108.5	113,495	Dist	0	0	0	113,495
57	Services	108.5	36,901	Dist	0	0	0	36,901
58	Meters	108.5	16,149	Dist	0	0	0	16,149
59	Street Lighting	108.5	25,216	Dist	0	0	0	25,216
60	Other Distribution Plant	108.5	0	Dist	0	0	0	0
61	General	108.6	131,804	Labor	0	20,852	22	110,931
62	Depreciation Reserve	108	1,311,017		0	274,113	285	1,036,620
63								
64	III. OTHER RATE BASE ITEMS							
65	Cash Working Capital	131	20,128	OMxSupp	0	2,886	3	17,239
66	Cash Working Capital- Supp	131	15,209	Supp	15,209	0	0	0
67	Materials & Supplies	255	23,523	M&S	0	3,528	0	19,995
68	Customer Deposits		(12,663)	Dist	0	0	0	(12,663)
69	Capitalized Pension		102,839	Plant	0	24,329	26	78,484
70	ADIT- Transmission	154	(140,640)	Tran	0	(140,640)	0	0
71	ADIT- Distribution	154	(462,700)	PlantxTrans	0	0	(153)	(462,547)
72	ADIT- General	182	(59,787)	Labor	0	(9,458)	(10)	(50,319)
73	Other Rate Base	131-283	(514,091)		15,209	(119,355)	(134)	(409,811)
74								
75	TOTAL RATE BASE		<u>2,292,465</u>		15,209	580,651	622	1,695,983
76			2,292,465 <i>Check</i>					

Line	Account	No.	Balance	Allocator	Supply	Trans- mission	Pitcairn	Distribution
77	I. OPERATING AND MAINTENANCE EXPENSES							
78	B. TRANSMISSION EXPENSE							
79	POLR Expense		210,910	Supp	210,910	0	0	0
80	Transmission Expense		10,246	Tran	0	10,246	0	0
81	Transmission Expense		<u>221,156</u>		<u>210,910</u>	<u>10,246</u>	<u>0</u>	<u>0</u>
82								
83	C. DISTRIBUTION EXPENSE							
84	Ops Supv & Engineering	580	5,004	PlantxTrans	0	0	2	5,002
85	Load Dispatching	581	1,098	Dist	0	0	0	1,098
86	Station Expenses	582	331	PlantxTrans	0	0	0	331
87	OH Line Expenses	583	732	PlantxTrans	0	0	0	732
88	UG Line Expenses	584	359	PlantxTrans	0	0	0	359
89	Meter Expenses	586	961	PlantxTrans	0	0	0	961
90	Customer Installation Expenses	587	0	PlantxTrans	0	0	0	0
91	Misc. Distribution Expenses	588	7,285	PlantxTrans	0	0	2	7,283
92	Rents	589	0	PlantxTrans	0	0	0	0
93	Maint Supv & Engineering	590	307	PlantxTrans	0	0	0	307
94	Maint of Structures	591	138	PlantxTrans	0	0	0	138
95	Maint of Station Equip	592	2,718	PlantxTrans	0	0	1	2,717
96	Maint of OH Lines	593	24,101	PlantxTrans	0	0	8	24,093
97	Maint of UG Lines	594	1,280	PlantxTrans	0	0	0	1,280
98	Maint of Line Transformers	595	34	PlantxTrans	0	0	0	34
99	Maint of Lighting	596	394	Dist	0	0	0	394
100	Maint of Meters	597	411	Dist	0	0	0	411
101	Maint of Misc. Plant	599	256	PlantxTrans	0	0	0	256
102	Oper. & Maint. Exp.	500-599	<u>45,409</u>		<u>0</u>	<u>0</u>	<u>14</u>	<u>45,395</u>
103			45,409		0	0	14	45,395
104	D. CUSTOMER ACCOUNTS AND SERVICE							
105	Supervision	901	3,399	Dist	0	0	0	3,399
106	Meter Reading Exp	902	3,394	Dist	0	0	0	3,394
107	Customer Records & Coll	903	9,727	Dist	0	0	0	9,727
108	Uncollectible Accounts	904	10,735	Dist	0	0	0	10,735
109	FOCUS Costs	904	0	Dist	0	0	0	0
110	Customer Accts. Exp.	901-905	<u>27,255</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>27,255</u>
111								
112	Customer Assistance	908	32	Dist	0	0	0	32
113	Customer Service Exp.	908-916	<u>32</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>32</u>
114	Customer Accts. & Serv. Exp.	901-919	<u>27,287</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>27,287</u>

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Line	Account	No.	Balance	Allocator	Supply	Trans- mission	Pitcairn	Distribution
115								
116	E. ADMINISTRATIVE AND GENERAL							
117	Admin & Gen Salaries	920	48,801	Labor	0	7,720	8	41,073
118	Office Supp & Exp- Bill Print	921Bill	2,990	Dist	0	0	0	2,990
119	Office Supp & Exp- Other	921	3,861	Labor	0	611	1	3,250
120	Outside Services- Cust Care	923CC	194	Dist	0	0	0	194
121	Outside Services- HR	923M	2,845	Labor	0	450	0	2,394
122	Outside Services- Other	923	22,181	Labor	0	3,509	4	18,668
123	Property Insurance	924	5,344	Plant	0	1,264	1	4,078
124	Injuries & Damages	925	416	Labor	0	66	0	350
125	Empl Pensions & Benefits	926	16,598	Labor	0	2,626	3	13,969
126	Regulatory Commission	928	657	Dist	0	0	0	657
127	Duplicate Charges- Electric	928	0	Labor	0	0	0	0
128	Marketing, Communications	930.1	(7)	Dist	0	0	0	(7)
129	Misc. General Plant	930.2	15,542	Labor	0	2,459	3	13,081
130	General Plant Rent	931	3,310	Labor	0	524	1	2,786
131	Misc Genl Plant- Metering	935M	916	Dist	0	0	0	916
132	Misc Genl Plant- Other	935P	9,803	Labor	0	1,551	2	8,250
133	Admin & Genl. Exp.	920-932	133,451		0	20,779	22	112,650
134								
135	Total Operating Expenses		427,303		210,910	31,025	36	185,331
136								
137	II. DEPRECIATION EXPENSE							
138	Intangible- Other	361/362	9,243	Intang	0	789	1	8,453
139	Intangible- Customers	361/362	22,029	Dist	0	0	0	22,029
140	Intangible- AMI	361/362	4,869	Dist	0	0	0	4,869
141	Transmission Plant	361/362	22,168	Tran	0	22,168	0	0
142	Structures and Improvements	361/362	1,415	Dist	0	0	0	1,415
143	Direct assignment	361/362	30	Pitcairn	0	0	30	0
144	Station Equipment	361/362	10,579	Dist	0	0	0	10,579
145	Poles, Towers and Fixtures	361/362	9,120	Dist	0	0	0	9,120
146	OH Conductors and Devices	361/362	12,187	Dist	0	0	0	12,187
147	UG Conduits	361/362	2,045	Dist	0	0	0	2,045
148	UG Conductors	361/362	9,844	Dist	0	0	0	9,844
149	Line Transformers	361/362	11,961	Dist	0	0	0	11,961
150	Services	361/362	1,605	Dist	0	0	0	1,605
151	Meters	361/362	12,828	Dist	0	0	0	12,828

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Line	Account	No.	Balance	Allocator	Supply	Trans- mission	Pitcairn	Distribution
152	Street Lighting	361/362	1,032	Dist	0	0	0	1,032
153	General / Common Plant	364	19,088	Labor	0	3,020	3	16,065
154	Amort Exp- Reg Assets- Tran		1,511	Tran	0	1,511	0	0
155	Amort Exp- Reg Assets- Dist		4,795	Dist	0	0	0	4,795
156	Depreciation Expense	403	<u>156,349</u>		0	27,488	34	128,827
157								
158	III. TAXES and OTHER							
159	A. GENERAL TAXES							
160	Payroll related	408.3	6,083	Labor	0	962	1	5,120
161	PURTA, Real estate	408.16	1,439	Plant	0	340	0	1,098
162	Capital stock		0	Plant	0	0	0	0
163	Other	408.1	(533)	Plant	0	(126)	(0)	(407)
164	General Taxes		<u>6,989</u>		0	1,177	1	5,811
165								
166	B. GROSS RECEIPTS TAX							
167	Gross Receipts tax		45,695	GRT_Rev	13,187	3,683	0	28,825
168	Gross Receipts Tax		<u>45,695</u>		13,187	3,683	0	28,825
169								
170	B. FEDERAL / STATE INCOME TAXES							
171	State Income Tax Expense		11,076		61	6,066	(5)	4,954
172	Federal Income Tax Expense		71,536		112	23,598	(16)	47,842
173	Income Taxes	409-411	<u>82,612</u>		173	29,664	(21)	52,795
174	Total Taxes	408-411	<u>135,296</u>		13,360	34,525	(20)	87,431
175								
176	TOTAL EXPENSES		<u>718,948</u>		<u>224,270</u>	<u>93,038</u>	<u>50</u>	<u>401,589</u>
177								
178	IV. OPERATING REVENUES at Present Rates							
179	Distribution Revenue		482,843	Dist	0	0	0	482,843
180	Transmission Revenue		152,237	Tran	0	152,237	0	0
181	POLR Revenue		223,694	Supp	223,694	0	0	0
182	Forfeited Discounts		3,684	Dist	0	0	0	3,684
183	Misc Service Revenue		2,827	Dist	0	0	0	2,827
184	Rent For Electric Property		8,786	Dist	0	0	0	8,786
185	Other Electric Revenues		2,467	Other_Rev	1,433	739	0	295
186	Operating Revenues		<u>876,538</u>		225,127	152,976	0	498,435
187								
188	TOTAL EXPENSES		<u>718,948</u>		<u>224,270</u>	<u>93,038</u>	<u>50</u>	<u>401,589</u>
189	V. NET INCOME at Present Rates		<u>157,590</u>		<u>857</u>	<u>59,938</u>	<u>(50)</u>	<u>96,846</u>
190			<i>157,590 Check</i>					

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Line	Account	No.	Balance	Allocator	Supply	Trans- mission	Pitcairn	Distribution
191	SUMMARY REPORT							
192	OPERATING REVENUES							
193	Utility Revenues	440-446	862,458		223,694	152,237	0	486,527
194	Other Operating Revenues	450-456	14,080		1,433	739	0	11,908
195	Total Operating Revenues		876,538		225,127	152,976	0	498,435
196								
197	OPERATING EXPENSES							
198	Distribution / Transmission	580-599	266,565		210,910	10,246	14	45,395
199	Customer Acctg & Service	901-919	27,287		0	0	0	27,287
200	Admin & General	920-932	133,451		0	20,779	22	112,650
201	Total Operating Expenses		427,303		210,910	31,025	36	185,331
202								
203	Depreciation Expense	403	156,349		0	27,488	34	128,827
204	Taxes Other Than Income Tax / Other	408	52,684		13,187	4,860	1	34,636
205	INCOME BEFORE INCOME TAXES		240,202		1,030	89,602	(71)	149,641
206	Income Taxes	409-411	82,612		173	29,664	(21)	52,795
207	NET INCOME		157,590		857	59,938	(50)	96,846
208	RATE BASE		2,292,465		15,209	580,651	622	1,695,983
209	Return on Rate Base		6.8743%		5.6%	10.3%	(8.1%)	5.7%
210								
211	REVENUE REQUIREMENTS							
212	Target Rate of Return		8.0590%					8.0590%
213	Rate Base		2,292,465					1,695,983
214								
215	Operating expenses		415,911					173,939
216	Uncollectibles expense		11,361					11,687
217	Depreciation expense		156,349					128,827
218	Regulatory Commission Expenses		730					730
219	General taxes / Other		6,989					5,811
220	Subtotal- Operating Costs to recover		591,340					320,994
221								
222	Target Return on Rate Base- After taxes		184,750					136,679
223	Income taxes to recover		101,872		Gross up factor		70.92%	81,046
224								
225	Subtotal- Rev Req before GRT		877,961					538,719
226	GRT needed		48,649		Gross up factor		6.19%	33,100
227	TOTAL REVENUE REQUIREMENT		926,610					571,819
228								
229	Revenue at Present rates		876,538					498,435
230	Revenue Excess (Deficiency)		(50,072)					(73,384)

Line	Account	No.	Balance	Allocator	Supply	Trans- mission	Pitcairn	Distribution
1	I. ELECTRIC PLANT IN SERVICE							
2	INTANGIBLE PLANT							
3	Organization / Franchise	301 / 302	107	Plant	0	25	0	82
4	Software- Plant/ OM-related	303P	8,731	Plant	0	2,044	2	6,685
5	Software- Customer-related	303C	169,359	Dist	0	0	0	169,359
6	Software- Labor-related	303L	4,076	Labor	0	669	1	3,406
7	Software- AMI	303AMI	71,659	Labor	0	11,769	11	59,879
8	Software- Rate Base / CIP/Cyber	303F	50,334	Plant	0	11,785	12	38,537
9	Intangible Plant		<u>304,266</u>		<u>0</u>	<u>26,293</u>	<u>26</u>	<u>277,947</u>
10								
11	C. TRANSMISSION PLANT							
12	Transmission Plant	361	930,394	Tran	0	930,394	0	0
13	Transmission Plant	350-359	<u>930,394</u>		<u>0</u>	<u>930,394</u>	<u>0</u>	<u>0</u>
14								
15	D. DISTRIBUTION PLANT							
16	Land and Land Rights	360	13,579	Dist	0	0	0	13,579
17	Structures and Improvements	361	69,597	Dist	0	0	0	69,597
18	Direct Assignment	361	961	Pitcairn	0	0	961	0
19	Station Equipment	362	450,090	Dist	0	0	0	450,090
20	Station Equipment- Network	362	13,188	Dist	0	0	0	13,188
21	Poles, Towers and Fixtures	364	470,559	Dist	0	0	0	470,559
22	OH Conductors and Devices	365	496,086	Dist	0	0	0	496,086
23	UG Conduits- Radial	366	114,137	Dist	0	0	0	114,137
24	UG Conduits- Network	366	22,193	Dist	0	0	0	22,193
25	UG Conduits- URD	366	22,193	Dist	0	0	0	22,193
26	UG Conductors- Radial	367	284,132	Dist	0	0	0	284,132
27	UG Conductors- Network	367	55,248	Dist	0	0	0	55,248
28	UG Conductors- URD	367	55,248	Dist	0	0	0	55,248
29	Line Transformers- OH	368	254,350	Dist	0	0	0	254,350
30	Line Transformers- Radial	368	77,053	Dist	0	0	0	77,053
31	Line Transformers- Network	368	32,872	Dist	0	0	0	32,872
32	Line Transformers- URD	368	45,588	Dist	0	0	0	45,588
33	Services	369	100,649	Dist	0	0	0	100,649
34	Meters	370	123,806	Dist	0	0	0	123,806
35	Street Lighting	373	41,622	Dist	0	0	0	41,622
36	ARO- Dist Plant	ARO	0	Dist	0	0	0	0
37	Distribution Plant	360-373	<u>2,743,151</u>		<u>0</u>	<u>0</u>	<u>961</u>	<u>2,742,190</u>
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Line	Account	No.	Balance	Allocator	Supply	Trans- mission	Pitcairn	Distribution
39	E. GENERAL PLANT							
40	General Plant	389	342,101	Labor	0	56,187	53	285,861
41	AMI Assets	391	20,412	Labor	0	3,353	3	17,056
42	General Plant	389-399	362,513		0	59,540	56	302,917
43								
44	TOTAL UTILITY PLANT		<u>4,340,324</u>		<u>0</u>	<u>1,016,227</u>	<u>1,043</u>	<u>3,323,054</u>
45								
46	II. DEPRECIATION RESERVE							
47	Intangible Plant	108.3	121,107	Intang	0	10,465	10	110,631
48	Transmission Plant	108.3	263,356	Tran	0	263,356	0	0
49	Structures and Improvements	108.5	38,005	Dist	0	0	0	38,005
50	Direct Assignment	108.5	255	Pitcairn	0	0	255	0
51	Station Equipment	108.5	158,854	Dist	0	0	0	158,854
52	Poles, Towers and Fixtures	108.5	166,052	Dist	0	0	0	166,052
53	OH Conductors and Devices	108.5	154,358	Dist	0	0	0	154,358
54	UG Conduits	108.5	48,009	Dist	0	0	0	48,009
55	UG Conductors	108.5	111,978	Dist	0	0	0	111,978
56	Line Transformers	108.5	117,493	Dist	0	0	0	117,493
57	Services	108.5	33,760	Dist	0	0	0	33,760
58	Meters	108.5	10,225	Dist	0	0	0	10,225
59	Street Lighting	108.5	25,943	Dist	0	0	0	25,943
60	Other Distribution Plant	108.5	0	Dist	0	0	0	0
61	General	108.6	144,235	Labor	0	23,689	22	120,523
62	Depreciation Reserve	108	1,393,630		0	297,511	288	1,095,831
63								
64	III. OTHER RATE BASE ITEMS							
65	Cash Working Capital	131	48,719	OMxSupp	0	7,193	7	41,519
66	Cash Working Capital- Supp	131	15,914	Supp	15,914	0	0	0
67	Materials & Supplies	255	23,523	M&S	0	3,529	0	19,994
68	Customer Deposits		(12,663)	Dist	0	0	0	(12,663)
69	Capitalized Pension		105,839	Plant	0	24,781	25	81,033
70	ADIT- Transmission	154	(142,305)	Tran	0	(142,305)	0	0
71	ADIT- Distribution	154	(474,893)	PlantxTrans	0	0	(149)	(474,744)
72	ADIT- General	182	(51,252)	Labor	0	(8,418)	(8)	(42,826)
73	Other Rate Base	131-283	(487,118)		15,914	(115,220)	(124)	(387,688)
74								
75	TOTAL RATE BASE		<u>2,459,576</u>		<u>15,914</u>	<u>603,496</u>	<u>631</u>	<u>1,839,535</u>
76			2,459,576	Check				

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Line	Account	No.	Balance	Allocator	Supply	Trans- mission	Pitcairn	Distribution
77	I. OPERATING AND MAINTENANCE EXPENSES							
78	B. TRANSMISSION EXPENSE							
79	POLR Expense		220,695	Supp	220,695	0	0	0
80	Transmission Expense		11,096	Tran	0	11,096	0	0
81	Transmission Expense		<u>231,791</u>		<u>220,695</u>	<u>11,096</u>	<u>0</u>	<u>0</u>
82								
83	C. DISTRIBUTION EXPENSE							
84	Ops Supv & Engineering	580	5,401	PlantxTrans	0	0	2	5,399
85	Load Dispatching	581	1,154	Dist	0	0	0	1,154
86	Station Expenses	582	396	PlantxTrans	0	0	0	396
87	OH Line Expenses	583	900	PlantxTrans	0	0	0	900
88	UG Line Expenses	584	466	PlantxTrans	0	0	0	466
89	Meter Expenses	586	1,137	PlantxTrans	0	0	0	1,137
90	Customer Installation Expenses	587	0	PlantxTrans	0	0	0	0
91	Misc. Distribution Expenses	588	7,437	PlantxTrans	0	0	2	7,435
92	Rents	589	0	PlantxTrans	0	0	0	0
93	Maint Supv & Engineering	590	376	PlantxTrans	0	0	0	376
94	Maint of Structures	591	151	PlantxTrans	0	0	0	151
95	Maint of Station Equip	592	2,514	PlantxTrans	0	0	1	2,513
96	Maint of OH Lines	593	22,816	PlantxTrans	0	0	7	22,809
97	Maint of UG Lines	594	1,052	PlantxTrans	0	0	0	1,052
98	Maint of Line Transformers	595	24	PlantxTrans	0	0	0	24
99	Maint of Lighting	596	491	Dist	0	0	0	491
100	Maint of Meters	597	400	Dist	0	0	0	400
101	Maint of Misc. Plant	599	62	PlantxTrans	0	0	0	62
102	Oper. & Maint. Exp.	500-599	<u>44,777</u>		<u>0</u>	<u>0</u>	<u>13</u>	<u>44,764</u>
103			<u>44,777</u>		<u>0</u>	<u>0</u>	<u>13</u>	<u>44,764</u>
104	D. CUSTOMER ACCOUNTS AND SERVICE							
105	Supervision	901	4,094	Dist	0	0	0	4,094
106	Meter Reading Exp	902	3,432	Dist	0	0	0	3,432
107	Customer Records & Coll	903	(22,659)	Dist	0	0	0	(22,659)
108	Uncollectible Accounts	904	10,851	Dist	0	0	0	10,851
109	FOCUS Costs	904	0	Dist	0	0	0	0
110	Customer Accts. Exp.	901-905	<u>(4,282)</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>(4,282)</u>
111								
112	Customer Assistance	908	33,840	Dist	0	0	0	33,840
113	Customer Service Exp.	908-916	<u>33,840</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>33,840</u>
114	Customer Accts. & Serv. Exp.	901-919	<u>29,558</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>29,558</u>

Duquesne Light Company
Class ACOS Study
Future Test Year
Jurisdictional Separation for Future Test Year

Line	Account	No.	Balance	Allocator	Supply	Trans- mission	Pitcairn	Distribution
115								
116	E. ADMINISTRATIVE AND GENERAL							
117	Admin & Gen Salaries	920	50,189	Labor	0	8,243	8	41,938
118	Office Supp & Exp- Bill Print	921Bill	3,176	Dist	0	0	0	3,176
119	Office Supp & Exp- Other	921	6,181	Labor	0	1,015	1	5,165
120	Outside Services- Cust Care	923CC	185	Dist	0	0	0	185
121	Outside Services- HR	923M	2,716	Labor	0	446	0	2,269
122	Outside Services- Other	923	21,169	Labor	0	3,477	3	17,689
123	Property Insurance	924	5,837	Plant	0	1,367	1	4,469
124	Injuries & Damages	925	400	Labor	0	66	0	334
125	Empl Pensions & Benefits	926	2,254	Labor	0	370	0	1,883
126	Regulatory Commission	928	704	Dist	0	0	0	704
127	Duplicate Charges- Electric	928	0	Labor	0	0	0	0
128	Marketing, Communications	930.1	0	Dist	0	0	0	0
129	Misc. General Plant	930.2	8,963	Labor	0	1,472	1	7,490
130	General Plant Rent	931	3,352	Labor	0	551	1	2,801
131	Misc Genl Plant- Metering	935M	1,023	Dist	0	0	0	1,023
132	Misc Genl Plant- Other	935P	10,946	Labor	0	1,798	2	9,146
133	Admin & Genl. Exp.	920-932	117,095		0	18,804	18	98,273
134								
135	Total Operating Expenses		423,221		220,695	29,900	31	172,594
136								
137	II. DEPRECIATION EXPENSE							
138	Intangible- Other	361/362	10,753	Intang	0	929	1	9,823
139	Intangible- Customers	361/362	25,627	Dist	0	0	0	25,627
140	Intangible- AMI	361/362	5,664	Dist	0	0	0	5,664
141	Transmission Plant	361/362	23,390	Tran	0	23,390	0	0
142	Structures and Improvements	361/362	1,764	Dist	0	0	0	1,764
143	Direct assignment	361/362	28	Pitcairn	0	0	28	0
144	Station Equipment	361/362	10,614	Dist	0	0	0	10,614
145	Poles, Towers and Fixtures	361/362	10,117	Dist	0	0	0	10,117
146	OH Conductors and Devices	361/362	12,948	Dist	0	0	0	12,948
147	UG Conduits	361/362	2,219	Dist	0	0	0	2,219
148	UG Conductors	361/362	9,984	Dist	0	0	0	9,984
149	Line Transformers	361/362	12,911	Dist	0	0	0	12,911
150	Services	361/362	1,862	Dist	0	0	0	1,862
151	Meters	361/362	15,525	Dist	0	0	0	15,525

Duquesne Light Company
Class ACOS Study
Future Test Year
Jurisdictional Separation for Future Test Year

Line	Account	No.	Balance	Allocator	Supply	Trans- mission	Pitcairn	Distribution
152	Street Lighting	361/362	999	Dist	0	0	0	999
153	General / Common Plant	364	21,080	Labor	0	3,462	3	17,615
154	Amort Exp- Reg Assets- Tran		1,725	Tran	0	1,725	0	0
155	Amort Exp- Reg Assets- Dist		6,240	Dist	0	0	0	6,240
156	Depreciation Expense	403	173,450		0	29,506	32	143,911
157								
158	III. TAXES and OTHER							
159	A. GENERAL TAXES							
160	Payroll related	408.3	6,544	Labor	0	1,075	1	5,468
161	PURTA, Real estate	408.16	1,617	Plant	0	379	0	1,238
162	Capital stock		0	Plant	0	0	0	0
163	Other	408.1	0	Plant	0	0	0	0
164	General Taxes		8,161		0	1,453	1	6,706
165								
166	B. GROSS RECEIPTS TAX							
167	Gross Receipts tax		46,398	GRT_Rev	13,749	2,968	0	29,681
168	Gross Receipts Tax		46,398		13,749	2,968	0	29,681
169								
170	B. FEDERAL / STATE INCOME TAXES							
171	State Income Tax Expense		11,815		65	4,519	(5)	7,236
172	Federal Income Tax Expense		33,419		158	9,708	(9)	23,562
173	Income Taxes	409-411	45,234		223	14,227	(13)	30,798
174	Total Taxes	408-411	99,793		13,971	18,649	(12)	67,185
175								
176	TOTAL EXPENSES		696,464		234,666	78,055	52	383,691
177								
178	IV. OPERATING REVENUES at Present Rates							
179	Distribution Revenue		496,746	Dist	0	0	0	496,746
180	Transmission Revenue		137,193	Tran	0	137,193	0	0
181	POLR Revenue		234,127	Supp	234,127	0	0	0
182	Forfeited Discounts		3,523	Dist	0	0	0	3,523
183	Misc Service Revenue		2,844	Dist	0	0	0	2,844
184	Rent For Electric Property		8,446	Dist	0	0	0	8,446
185	Other Electric Revenues		2,472	Other_Rev	1,400	696	0	376
186	Operating Revenues		885,351		235,527	137,889	0	511,935
187								
188	TOTAL EXPENSES		696,464		234,666	78,055	52	383,691
189	V. NET INCOME at Present Rates		188,887		861	59,834	(52)	128,244
190								

188,887 Check

Duquesne Light Company
Class ACOS Study
Future Test Year
Jurisdictional Separation for Future Test Year

Line	Account	No.	Balance	Allocator	Supply	Trans- mission	Pitcairn	Distribution
191	SUMMARY REPORT							
192	OPERATING REVENUES							
193	Utility Revenues	440-446	871,589		234,127	137,193	0	500,269
194	Other Operating Revenues	450-456	13,762		1,400	696	0	11,666
195	Total Operating Revenues		885,351		235,527	137,889	0	511,935
196								
197	OPERATING EXPENSES							
198	Distribution / Transmission	580-599	276,568		220,695	11,096	13	44,764
199	Customer Acctg & Service	901-919	29,558		0	0	0	29,558
200	Admin & General	920-932	117,095		0	18,804	18	98,273
201	Total Operating Expenses		423,221		220,695	29,900	31	172,594
202								
203	Depreciation Expense	403	173,450		0	29,506	32	143,911
204	Taxes Other Than Income Tax / Other	408	54,559		13,749	4,422	1	36,387
205	INCOME BEFORE INCOME TAXES		234,121		1,083	74,061	(65)	159,042
206	Income Taxes	409-411	45,234		223	14,227	(13)	30,798
207	NET INCOME		188,887		861	59,834	(52)	128,244
208	RATE BASE		2,459,576		15,914	603,496	631	1,839,535
209	Return on Rate Base		7.6797%		5.4%	9.9%	(8.2%)	7.0%
210								
211	REVENUE REQUIREMENTS							
212	Target Rate of Return		8.0596%					8.0596%
213	Rate Base		2,459,576					1,839,535
214								
215	Operating expenses		411,666					161,039
216	Uncollectibles expense		11,028					11,254
217	Depreciation expense		173,450					143,911
218	Regulatory Commission Expenses		725					725
219	General taxes / Other		8,161					6,706
220	Subtotal- Operating Costs to recover		605,030					323,636
221								
222	Target Return on Rate Base- After taxes		198,232					148,259
223	Income taxes to recover		49,031		Gross up factor		40.63%	38,930
224								
225	Subtotal- Rev Req before GRT		852,293					510,825
226	GRT needed		47,234		Gross up factor		6.19%	31,449
227	TOTAL REVENUE REQUIREMENT		899,527					542,273
228								
229	Revenue at Present rates		885,351					511,935
230	Revenue Excess (Deficiency)		(14,176)					(30,338)

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

Duquesne Light Company
Class ACOS Study
Fully Projected Future Test Year
Summary of Results- Revenue requirement by rate class

Line	Account	Balance	RS	RH	RA	GS	GM<25	GM>25	GMH<25	GMH>25
1	Distribution Revenue	490,444	252,252	21,607	2,569	10,095	22,656	71,606	2,175	6,680
2	Forfeited Discounts	3,628	2,853	470	12	63	51	142	5	16
3	Other Revenue	11,913	6,008	604	76	192	494	1,832	45	180
4	Total Revenue	505,985	261,114	22,681	2,657	10,351	23,200	73,580	2,225	6,875
5										
6	Expenses	404,559	225,862	21,865	2,432	8,337	19,027	51,917	1,959	5,283
7	Net income	101,426	35,252	816	225	2,013	4,173	21,664	266	1,593
8										
9	Rate Base	1,926,260	904,262	86,435	11,192	34,289	96,753	310,772	9,833	33,051
10										
11	Return on Rate Base	5.27%	3.90%	0.94%	2.01%	5.87%	4.31%	6.97%	2.7%	4.82%
12										
13	Revenue Requirement	587,580	314,830	30,984	3,569	11,550	28,366	80,160	2,941	8,437
14	<i>Original Filing (Exh. 6-2)</i>	509,776	266,285	22,129	2,605	12,212	26,268	63,157	2,978	6,798
15	Operating expenses	190,672	108,217	11,222	1,198	3,644	7,943	23,622	800	2,430
16	Uncollectibles expense	11,498	9,042	1,491	38	200	161	450	16	50
17	Depreciation expense	152,625	85,388	7,463	970	3,489	8,683	19,632	945	2,087
18	Regulatory expense	376	201	20	2	7	18	51	2	5
19	General tax / Other	7,017	3,867	404	42	131	304	906	31	94
20	GRT	34,123	18,326	1,803	207	673	1,650	4,641	171	488
21		396,311	225,041	22,401	2,458	8,145	18,759	49,302	1,965	5,155
22	Pre-tax income	191,269	89,789	8,583	1,111	3,405	9,607	30,858	976	3,282
23	Income taxes	36,012	16,906	1,616	209	641	1,809	5,810	184	618
24	Net income	155,257	72,884	6,967	902	2,764	7,798	25,048	793	2,664
25	Return on Rate Base	8.06%	8.06%	8.06%	8.06%	8.06%	8.06%	8.06%	8.06%	8.06%
26										
27	Revenue increase (decrea.	81,595	53,716	8,303	912	1,199	5,166	6,580	716	1,562
28	Increase (decrease) %	16.13%	20.57%	36.61%	34.34%	11.58%	22.27%	8.94%	32.18%	22.72%

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

Duquesne Light Company
Class ACOS Study
Fully Projected Future Test Year
Summary of Results- Revenue requirement by rate class

Line	Account	Balance	GL	GLH	L	HVPS	SE	SL	UMS
1	Distribution Revenue	490,444	60,291	8,057	18,462	1,472	1,418	10,090	1,015
2	Forfeited Discounts	3,628	7	0	0	0	0	6	3
3	Other Revenue	11,913	1,574	199	539	10	34	107	16
4	Total Revenue	505,985	61,872	8,256	19,002	1,482	1,452	10,204	1,034
5									
6	Expenses	404,559	40,789	5,802	13,166	265	800	6,630	426
7	Net income	101,426	21,083	2,454	5,836	1,217	652	3,574	608
8									
9	Rate Base	1,926,260	279,589	43,506	89,889	22	4,860	19,900	1,905
10									
11	Return on Rate Base	5.27%	7.54%	5.64%	6.49%	5610%	13.42%	17.96%	31.94%
12									
13	Revenue Requirement	587,580	65,814	9,870	21,412	9	1,174	7,965	499
14	<i>Original Filing (Exh. 6-2)</i>	<i>509,776</i>	<i>64,070</i>	<i>10,640</i>	<i>21,853</i>	<i>435</i>	<i>1,207</i>	<i>8,513</i>	<i>8,513</i>
15	Operating expenses	190,672	18,851	2,665	6,367	3	355	3,224	132
16	Uncollectibles expense	11,498	21	0	0	0	0	20	10
17	Depreciation expense	152,625	14,603	2,201	4,626	4	255	2,145	134
18	Regulatory expense	376	42	6	14	0	1	5	0
19	General tax / Other	7,017	733	107	244	0	13	134	5
20	GRT	34,123	3,801	570	1,236	1	68	460	29
21		396,311	38,052	5,550	12,486	7	692	5,989	310
22	Pre-tax income	191,269	27,762	4,320	8,926	2	483	1,976	189
23	Income taxes	36,012	5,227	813	1,681	0	91	372	36
24	Net income	155,257	22,535	3,507	7,245	2	392	1,604	154
25	Return on Rate Base	8.06%	8.06%	8.06%	8.06%	8.06%	8.06%	8.06%	8.06%
26									
27	Revenue increase (decrea	81,595	3,942	1,614	2,410	(1,473)	(278)	(2,239)	(535)
28	Increase (decrease) %	16.13%	6.37%	19.55%	12.7%	(99.36%)	(19.12%)	(21.94%)	(51.76%)

FuncClass
Revenue req
Tot
Exh 6-3

Duquesne Light Company
Class ACOS Study
Fully Projected Future Test Year
Revenue requirement by rate class- Functional Classification

Account Description	Total	RS	RH	RA	GS	GM<25	GM>25	GMH<25	GMH>25
1 Demand-related									
2 Primary	285,656	100,352	12,412	1,547	2,579	12,924	59,788	1,095	6,081
3 Secondary	17,545	1,751	277	30	177	1,122	5,741	91	586
4	<u>303,200</u>	<u>102,103</u>	<u>12,689</u>	<u>1,577</u>	<u>2,756</u>	<u>14,047</u>	<u>65,529</u>	<u>1,186</u>	<u>6,667</u>
5									
6 Per kW / month-Demand									
7 Primary	\$8.21	\$7.20	\$7.20	\$7.20	\$9.13	\$9.13	\$9.11	\$9.11	\$9.09
8 Secondary	\$0.50	\$0.13	\$0.16	\$0.14	\$0.63	\$0.79	\$0.87	\$0.76	\$0.88
9 Total Per kW / month-Primary Demand	<u>\$8.71</u>	<u>\$7.33</u>	<u>\$7.36</u>	<u>\$7.34</u>	<u>\$9.76</u>	<u>\$9.92</u>	<u>\$9.99</u>	<u>\$9.87</u>	<u>\$9.97</u>
10									
11 MWh-Meter	12,648,710	3,479,141	379,377	56,784	97,250	473,694	2,290,561	35,922	228,112
12 Per kWh-Meter	\$0.02397	\$0.02935	\$0.03345	\$0.02777	\$0.02834	\$0.02965	\$0.02861	\$0.03302	\$0.02923
13									
14 Customer-related									
15 Secondary	88,561	65,591	4,683	677	2,971	2,647	2,592	370	511
16 Billing	195,819	147,136	13,612	1,316	5,823	11,673	12,040	1,385	1,259
17	<u>284,380</u>	<u>212,727</u>	<u>18,295</u>	<u>1,993</u>	<u>8,794</u>	<u>14,319</u>	<u>14,631</u>	<u>1,755</u>	<u>1,770</u>
18 Number of Bills	7,161,460	5,938,254	423,933	61,299	277,611	214,868	118,845	25,688	12,412
19									
20 Per monthly bill									
21 Secondary	\$12.37	\$11.05	\$11.05	\$11.05	\$10.70	\$12.32	\$21.81	\$14.40	\$41.15
22 Billing	\$27.34	\$24.78	\$32.11	\$21.46	\$20.98	\$54.33	\$101.31	\$53.92	\$101.44
23 Per bill	<u>\$39.71</u>	<u>\$35.82</u>	<u>\$43.16</u>	<u>\$32.51</u>	<u>\$31.68</u>	<u>\$66.64</u>	<u>\$123.11</u>	<u>\$68.31</u>	<u>\$142.60</u>
24									
25 Total revenue requirement	<u>587,580</u>	<u>314,830</u>	<u>30,984</u>	<u>3,569</u>	<u>11,550</u>	<u>28,366</u>	<u>80,160</u>	<u>2,941</u>	<u>8,437</u>

FuncClass
Revenue req
Tot
Exh 6-3

Duquesne Light Company
Class ACOS Study
Fully Projected Future Test Year

Revenue requirement by rate class- Functional Classification

Account Description	Total	GL	GLH	L	HVPS	SE	SL	UMS
1 Demand-related								
2 Primary	285,656	57,982	8,649	19,930	0	1,070	930	316
3 Secondary	17,545	5,344	846	1,385	0	103	67	25
4	<u>303,200</u>	<u>63,326</u>	<u>9,495</u>	<u>21,315</u>	<u>0</u>	<u>1,174</u>	<u>997</u>	<u>340</u>
5								
6 Per kW / month-Demand								
7 Primary	\$8.21	\$9.01	\$8.85	\$9.05	#DIV/0!	\$9.15	\$9.15	\$9.14
8 Secondary	\$0.50	\$0.83	\$0.87	\$0.63	#DIV/0!	\$0.88	\$0.65	\$0.71
9 Total Per kW / month-Primary Demand	<u>\$8.71</u>	<u>\$9.84</u>	<u>\$9.71</u>	<u>\$9.68</u>	<u>#DIV/0!</u>	<u>\$10.03</u>	<u>\$9.80</u>	<u>\$9.85</u>
10								
11 MWh-Meter	12,648,710	2,759,630	391,059	1,021,980	1,361,521	24,252	29,995	19,433
12 Per kWh-Meter	\$0.02397	\$0.02295	\$0.02428	\$0.02086	\$0.00000	\$0.04839	\$0.03323	\$0.01750
13								
14 Customer-related								
15 Secondary	88,561	1,589	284	48	0	0	6,513	87
16 Billing	195,819	898	91	49	9	1	455	72
17	<u>284,380</u>	<u>2,487</u>	<u>375</u>	<u>97</u>	<u>9</u>	<u>1</u>	<u>6,968</u>	<u>159</u>
18 Number of Bills	7,161,460	8,738	1,093	252	96	12	68,624	9,736
19								
20 Per monthly bill								
21 Secondary	\$12.37	\$181.89	\$259.61	\$188.64	\$0.34	\$8.77	\$94.91	\$8.93
22 Billing	\$27.34	\$102.74	\$83.38	\$195.73	\$98.46	\$58.82	\$6.63	\$7.39
23 Per bill	<u>\$39.71</u>	<u>\$284.64</u>	<u>\$342.98</u>	<u>\$384.37</u>	<u>\$98.80</u>	<u>\$67.59</u>	<u>\$101.54</u>	<u>\$16.31</u>
24								
25 Total revenue requirement	<u>587,580</u>	<u>65,814</u>	<u>9,870</u>	<u>21,412</u>	<u>9</u>	<u>1,174</u>	<u>7,965</u>	<u>499</u>

Cust-Sum
Customer-Related Costs- Summary
Cust
Exh 6-4

Duquesne Light Company
Class ACOS Study
Fully Projected Future Test Year
Customer-Related Costs- Summary

	Account Description	Account	Rate RS	Rate GS	Rate GM<25	Rate GM>25	Rate GMH	Rate L
1	Plant in service		317,088	14,995	37,362	33,469	7,962	66
2	Accum. depreciation		(62,477)	(2,975)	(6,717)	(5,819)	(1,411)	(11)
3	Net plant		254,611	12,020	30,645	27,650	6,551	55
4	ADIT		(23,839)	(1,087)	(3,770)	(3,984)	(895)	(8)
5	Other rate base		4,250	136	639	667	146	1
6	Rate base		235,021	11,069	27,513	24,334	5,802	48
7								
8	Return on rate base	8.06%	18,943	892	2,218	1,961	468	4
9	Income tax gross-up		4,394	207	514	455	108	1
10	Return component		23,337	1,099	2,732	2,416	576	5
11								
12	Meter operating		509	24	236	316	61	1
13	Meter maintenance		180	8	83	111	22	0
14	Customer records- Supervision		3,648	171	132	73	23	0
15	Meter reading expenses		2,105	98	76	42	14	0
16	Customer records and collection		10,603	330	263	360	68	3
17	Customer assistance		30	1	1	1	0	0
18	Customer costs Acct 920/921		2,195	103	79	44	14	0
19	Customer costs Acct 923		250	12	9	5	2	0
20	Maint. general plant- Meters		679	32	208	210	47	0
21	Services depreciation expense		1,422	69	73	41	13	0
22	Meters depreciation expense		8,493	397	2,189	2,192	491	5
23	Smart Meter amortization		4,356	204	685	654	150	1
24	FOCUS amortization		10,572	494	383	212	68	0
25	A&G based on Direct labor		25,700	916	1,346	1,646	332	7
26	Other expenses		0	0	0	0	0	0
27	Expense component		70,742	2,859	5,764	5,905	1,304	18
28	GRT on Return plus Expense		5,815	245	525	511	116	1
29	Customer-charge total		99,893	4,203	9,021	8,833	1,996	24
30	Totals from Schedules							
31	Customer-charge		\$16.82	\$15.14	\$41.98	\$74.32	\$52.39	\$96.52
32	Annual Bills		5,938,254	277,611	214,868	118,845	38,100	252

Cust-RS
Customer-Related Costs- RS
Cust
Exh 6-4A

Duquesne Light Company
Class ACOS Study
Fully Projected Future Test Year
Customer-Related Costs- RS

Account Description	Account	Total	Meters	Services	AMI / FOCUS	Expenses	Total Direct	Labor portion	Labor \$
1	Plant in service	1,636,668	80,558	85,668	150,862		317,088		
2	Accum. depreciation	(561,516)	(15,835)	(27,146)	(19,497)		(62,477)		
3	Net plant	1,075,152	64,724	58,522	131,365	-	254,611		
4	ADIT	(207,967)	(12,520)	(11,320)			(23,839)		
5	Other rate base	37,078		2,018			4,250		
6	Rate base	904,262	54,436	49,220	131,365	-	235,021		
7									
8	Return on rate base	8.06%	72,884	4,388	3,967	10,588	-	18,943	
9	Income tax gross-up	23.20%	16,906	1,018	920	2,456	-	4,394	
10	Return component	89,789	5,405	4,887	13,044	-	23,337		
11									
12	Meter operating	509	509				509	101.8%	519
13	Meter maintenance	180	180				180	99.5%	179
14	Customer records- Supervision	3,648				3,648	3,648	73.8%	2,693
15	Meter reading expenses	2,105	2,105				2,105	4.8%	101
16	Customer records and collection	10,603				10,603	10,603	82.2%	8,721
17	Customer assistance	30				30	30	105.6%	32
18	Customer costs Acct 920/921	2,195				2,195	2,195	(0.0%)	(1)
19	Customer costs Acct 923	250				250	250	3.3%	8
20	Maint. general plant- Meters	679	679				679	-	0
21	Services depreciation expense	1,422		1,422			1,422		
22	Meters depreciation expense	8,493	8,493				8,493		
23	Smart Meter amortization	4,356			4,356		4,356		
24	FOCUS amortization	10,572			10,572		10,572		
25	A&G based on Direct labor	25,700	1,674	0	0	24,025	25,700		
26	All other expenses	135,973					-		
27	Expense component	206,715	13,641	1,422	14,929	40,751	70,742		12,251
28	GRT on Return plus Expense	6.18%	18,326	1,177	390	1,729	2,519		5,815
29	Customer-charge total	314,830	20,223	6,699	29,702	43,269	99,893		
30	Totals from Schedules	314,830							
31	Customer-charge		\$3.41	\$1.13	\$5.00	\$7.29	\$16.82		
32	Annual Bills	5,938,254							
33	A&G allocated based on Direct labor								
34	Direct labor costs included above	12,251	798	0	0	11,453	12,251		
35	Total Direct labor costs	22,514							
36	% Direct labor	54.4%							
37									
38	A&G Salaries / Off Supp-Other 920/921	22,898							
39	Employee benefits/ PR Tax 926/935P	9,075							
40	Depreciation exp.- General plant	8,869							
41	Maint General Plant 408	6,387							
42	A&G related to Direct labor	47,230	6.5%	0.0%	0.0%	93.5%	100.0%		
43	A&G allocated based on Direct labor	25,700	1,674	0	0	24,025	12,242		
44									

Duquesne Light Company
Class ACOS Study
Fully Projected Future Test Year
Customer-Related Costs- GS

Account Description	Account	Total	Meters	Services	Smart / FOCUS	Expenses	Total Direct	Labor portion	Labor \$
1 Plant in service		61,842	3,766	4,176	7,053		14,995		
2 Accum. depreciation		(20,934)	(740)	(1,323)	(911)		(2,975)		
3 Net plant		40,907	3,026	2,853	6,141	-	12,020		
4 ADIT		(7,566)	(560)	(528)			(1,087)		
5 Other rate base		949	70	66			136		
6 Rate base		34,289	2,536	2,391	6,141	-	11,069		
7									
8 Return on rate base	8.06%	2,764	204	193	495	-	892		
9 Income tax gross-up	23.20%	641	47	45	115	-	207		
10 Return component		3,405	252	237	610	-	1,099		
11									
12 Meter operating		24	24				24	101.8%	24
13 Meter maintenance		8	8				8	99.5%	8
14 Customer records- Supervision		171				171	171	73.8%	126
15 Meter reading expenses		98	98				98	4.8%	5
16 Customer records and collection		330				330	330	82.2%	272
17 Customer assistance		1				1	1	105.6%	1
18 Customer costs Acct 920/921		103				103	103	(0.0%)	(0)
19 Customer costs Acct 923		12				12	12	3.3%	0
20 Maint. general plant- Meters		32	32				32	-	0
21 Services depreciation expense		69		69			69		
22 Meters depreciation expense		397	397				397		
23 Smart Meter amortization		204			204		204		
24 FOCUS amortization		494			494		494		
25 A&G based on Direct labor		916	78	0	0	838	916		
26 All other expenses		4,613					-		
27 Expense component		7,472	638	69	698	1,454	2,859		437
28 GRT on Return plus Expense	6.19%	673	55	19	81	90	245		
29 Customer-charge total		11,550	945	326	1,389	1,544	4,203		
30 Totals from Schedules		11,550							
31 Customer-charge			\$3.40	\$1.17	\$5.00	\$5.56	\$15.14		
32 Annual Bills		277,611							
33 A&G allocated based on Direct labor									
34 Direct labor costs included above		437	37	0	0	399	437		
35 Total Direct labor costs		752							
36 % Direct labor		58.1%							
37									
38 A&G Salaries / Off Supp-Other 920/921		764							
39 Employee benefits/ PR Tax 926/935P		303							
40 Depreciation exp.- General plant		296							
41 Maint General Plant 408		213							
42 A&G related to Direct labor		1,577	8.5%	0.0%	0.0%	91.5%	100.0%		
43 A&G allocated based on Direct labor		916	78	0	0	838	436		
44									

Cust-GM<25
Customer-Related Costs- GM<25
Cust
Exh 6-4C

Duquesne Light Company
Class ACOS Study
Fully Projected Future Test Year
Customer-Related Costs- GM<25

	Account Description	Account	Total	Meters	Services	Smart / FOCUS	Expenses	Total Direct	Labor portion	Labor \$
1	Plant in service		169,104	20,765	4,427	12,170		37,362		
2	Accum. depreciation		(54,073)	(4,082)	(1,403)	(1,233)		(6,717)		
3	Net plant		115,031	16,683	3,024	10,938	-	30,645		
4	ADIT		(22,006)	(3,192)	(579)			(3,770)		
5	Other rate base		3,728	541	98			639		
6	Rate base		96,753	14,032	2,543	10,938	-	27,513		
7										
8	Return on rate base	8.06%	7,798	1,131	205	882	-	2,218		
9	Income tax gross-up	23.20%	1,809	262	48	204	-	514		
10	Return component		9,607	1,393	253	1,086	-	2,732		
11										
12	Meter operating		236	236				236	101.8%	240
13	Meter maintenance		83	83				83	99.5%	83
14	Customer records- Supervision		132				132	132	73.8%	97
15	Meter reading expenses		76	76				76	4.8%	4
16	Customer records and collection		263				263	263	82.2%	216
17	Customer assistance		1				1	1	105.6%	1
18	Customer costs Acct 920/921		79				79	79	(0.0%)	(0)
19	Customer costs Acct 923		9				9	9	3.3%	0
20	Maint. general plant- Meters		208	208				208	-	0
21	Services depreciation expense		73		73			73		
22	Meters depreciation expense		2,189	2,189				2,189		
23	Smart Meter amortization		685			685		685		
24	FOCUS amortization		383			383		383		
25	A&G based on Direct labor		1,346	685	0	0	661	1,346		
26	All other expenses		11,345					-		
27	Expense component		17,109	3,478	73	1,068	1,145	5,764		642
28	GRT on Return plus Expense	6.18%	1,650	301	20	133	71	525		
29	Customer-charge total		28,366	5,172	346	2,287	1,216	9,021		
30	Totals from Schedules		28,366							
31	Customer-charge			\$24.07	\$1.61	\$10.64	\$5.66	\$41.98		
32	Annual Bills		214,868							
33	A&G allocated based on Direct labor									
34	Direct labor costs included above		642	327	0	0	315	642		
35	Total Direct labor costs		1,630							
36	% Direct labor		39.4%							
37										
38	A&G Salaries / Off Supp-Other	920/921	1,657							
39	Employee benefits/ PR Tax	926/935P	657							
40	Depreciation exp.- General plant		642							
41	Maint General Plant	408	462							
42	A&G related to Direct labor		3,419	50.9%	0.0%	0.0%	49.1%	100.0%		
43	A&G allocated based on Direct labor		1,346	685	0	0	661	642		
44										

Duquesne Light Company
Class ACOS Study
Fully Projected Future Test Year
Customer-Related Costs- GM>25

Account Description	Account	Total	Meters	Services	Smart / FOCUS	Expenses	Total Direct	Labor portion	Labor \$
1 Plant in service		560,358	20,791	2,448	10,230		33,469		
2 Accum. depreciation		(181,151)	(4,087)	(776)	(957)		(5,819)		
3 Net plant		379,207	16,704	1,673	9,274	-	27,650		
4 ADIT		(82,205)	(3,621)	(363)			(3,984)		
5 Other rate base		13,769	607	61			667		
6 Rate base		310,772	13,689	1,371	9,274	-	24,334		
7									
8 Return on rate base	8.06%	25,048	1,103	110	747	-	1,961		
9 Income tax gross-up	23.20%	5,810	256	26	173	-	455		
10 Return component		30,858	1,359	136	921	-	2,416		
11									
12 Meter operating		316	316				316	101.8%	321
13 Meter maintenance		111	111				111	99.5%	111
14 Customer records- Supervision		73				73	73	73.8%	54
15 Meter reading expenses		42	42				42	4.8%	2
16 Customer records and collection		360				360	360	82.2%	296
17 Customer assistance		1				1	1	105.6%	1
18 Customer costs Acct 920/921		44				44	44	(0.0%)	(0)
19 Customer costs Acct 923		5				5	5	3.3%	0
20 Maint. general plant- Meters		210	210				210	-	0
21 Services depreciation expense		41		41			41		
22 Meters depreciation expense		2,192	2,192				2,192		
23 Smart Meter amortization		654			654		654		
24 FOCUS amortization		212			212		212		
25 A&G based on Direct labor		1,646	911	0	0	735	1,646		
26 All other expenses		38,756					-		
27 Expense component		44,661	3,782	41	865	1,217	5,905		784
28 GRT on Return plus Expense	6.15%	4,641	316	11	110	75	511		
29 Customer-charge total		80,160	5,457	188	1,896	1,292	8,833		
30 Totals from Schedules		80,160							
31 Customer-charge			\$45.92	\$1.58	\$15.95	\$10.87	\$74.32		
32 Annual Bills		118,845							
33 A&G allocated based on Direct labor									
34 Direct labor costs included above		784	434	0	0	350	784		
35 Total Direct labor costs		4,776							
36 % Direct labor		16.4%							
37									
38 A&G Salaries / Off Supp-Other 920/921		4,858							
39 Employee benefits/ PR Tax 926/935P		1,925							
40 Depreciation exp.- General plant		1,882							
41 Maint General Plant 408		1,355							
42 A&G related to Direct labor		10,020	55.3%	0.0%	0.0%	44.7%	100.0%		
43 A&G allocated based on Direct labor		1,646	911	0	0	735	784		
44									

Cust-GMH
Customer-Related Costs- GMH
Cust
Exh 6-4E

Duquesne Light Company
Class ACOS Study
Fully Projected Future Test Year
Customer-Related Costs- GMH

	Account Description	Account	Total	Meters	Services	Smart / FOCUS	Expenses	Total Direct	Labor portion	Labor \$
1	Plant in service		76,494	4,653	785	2,523		7,962		
2	Accum. depreciation		(24,497)	(915)	(249)	(247)		(1,411)		
3	Net plant		51,997	3,739	536	2,276	-	6,551		
4	ADIT		(10,883)	(783)	(112)			(895)		
5	Other rate base		1,772	127	18			146		
6	Rate base		42,885	3,084	442	2,276	-	5,802		
7										
8	Return on rate base	8.06%	3,457	249	36	183	-	468		
9	Income tax gross-up	23.20%	802	58	8	43	-	108		
10	Return component		4,258	306	44	226	-	576		
11										
12	Meter operating		61	61				61	101.8%	62
13	Meter maintenance		22	22				22	99.5%	21
14	Customer records- Supervision		23				23	23	73.8%	17
15	Meter reading expenses		14	14				14	4.8%	1
16	Customer records and collection		68				68	68	82.2%	56
17	Customer assistance		0				0	0	105.6%	0
18	Customer costs Acct 920/921		14				14	14	(0.0%)	(0)
19	Customer costs Acct 923		2				2	2	3.3%	0
20	Maint. general plant- Meters		47	47				47	-	0
21	Services depreciation expense		13		13			13		
22	Meters depreciation expense		491	491				491		
23	Smart Meter amortization		150			150		150		
24	FOCUS amortization		68			68		68		
25	A&G based on Direct labor		332	177	0	0	155	332		
26	All other expenses		5,156					-		
27	Expense component		6,460	811	13	218	263	1,304		158
28	GRT on Return plus Expense	6.15%	660	69	4	27	16	116		
29	Customer-charge total		11,378	1,186	60	471	279	1,996		
30	Totals from Schedules		11,378							
31	Customer-charge			\$31.12	\$1.59	\$12.37	\$7.32	\$52.39		
32	Annual Bills		38,100							
33	A&G allocated based on Direct labor									
34	Direct labor costs included above		158	84	0	0	74	158		
35	Total Direct labor costs		659							
36	% Direct labor		24.0%							
37										
38	A&G Salaries / Off Supp-Other	920/921	670							
39	Employee benefits/ PR Tax	926/935P	265							
40	Depreciation exp.- General plant		259							
41	Maint General Plant	408	187							
42	A&G related to Direct labor		1,381	53.3%	0.0%	0.0%	46.7%	100.0%		
43	A&G allocated based on Direct labor		332	177	0	0	155	158		
44										

Cust-L
Customer-Related Costs- L
Cust
Exh 6-4F

Duquesne Light Company
Class ACOS Study
Fully Projected Future Test Year
Customer-Related Costs- L

	Account Description	Account	Total	Meters	Services	Smart / FOCUS	Expenses	Total Direct	Labor portion	Labor \$
1	Plant in service		163,501	44	-	22		66		
2	Accum. depreciation		(53,087)	(9)	-	(2)		(11)		
3	Net plant		110,413	35	-	20	-	55		
4	ADIT		(24,984)	(8)	-			(8)		
5	Other rate base		4,460	1	-			1		
6	Rate base		89,889	29	-	20	-	48		
7										
8	Return on rate base	8.06%	7,245	2	-	2	-	4		
9	Income tax gross-up	23.20%	1,681	1	-	0	-	1		
10	Return component		8,926	3	-	2	-	5		
11										
12	Meter operating		1	1				1	101.8%	1
13	Meter maintenance		0	0				0	99.5%	0
14	Customer records- Supervision		0				0	0	73.8%	0
15	Meter reading expenses		0	0				0	4.8%	0
16	Customer records and collection		3				3	3	82.2%	2
17	Customer assistance		0				0	0	105.6%	0
18	Customer costs Acct 920/921		0				0	0	(0.0%)	(0)
19	Customer costs Acct 923		0				0	0		
20	Maint. general plant- Meters		0	0				0		
21	Services depreciation expense		-		0			-		
22	Meters depreciation expense		5	5				5		
23	Smart Meter amortization		1				1	1		
24	FOCUS amortization		0				0	0		
25	A&G based on Direct labor		7	2	0	0	5	7		
26	All other expenses		11,232					-		
27	Expense component		11,250	8	0	2	8	18		3
28	GRT on Return plus Expense	6.13%	1,236	1	-	0	1	1		
29	Customer-charge total		21,412	12	0	4	9	24		
30	Totals from Schedules		21,412							
31	Customer-charge			\$45.83	\$0.00	\$15.95	\$34.74	\$96.52		
32	Annual Bills		252							
33	A&G allocated based on Direct labor									
34	Direct labor costs included above		3	1	0	0	2	3		
35	Total Direct labor costs		1,262							
36	% Direct labor		0.3%							
37										
38	A&G Salaries / Off Supp-Other	920/921	1,283							
39	Employee benefits/ PR Tax	926/935P	509							
40	Depreciation exp.- General plant		497							
41	Maint General Plant	408	358							
42	A&G related to Direct labor		2,647	27.3%	0.0%	0.0%	72.7%	100.0%		
43	A&G allocated based on Direct labor		7	2	0	0	5	0		
44										

Xfmr
Transformer Costs
Cust
Exh 6-4G

Duquesne Light Company
Class ACOS Study
Fully Projected Future Test Year
Transformer Costs

Account Description	Account	Total	GS	GM<25	GM>25	GMH<25	GMH>25	GL	GLH	GS/GM, GMH, GLH & GL
1 Transformer Plant		434,606	10,455	16,555	56,228	1,842	7,632	50,656	7,782	151,149
2 Accum. depreciation		(122,816)	(2,954)	(4,678)	(15,889)	(521)	(2,157)	(14,315)	(2,199)	(42,713)
3 Net plant		311,790	7,500	11,877	40,338	1,321	5,475	36,341	5,583	108,435
4 ADIT		(72,365)	(1,741)	(2,607)	(9,187)	(286)	(1,246)	(8,357)	(1,279)	(24,698)
5 Other rate base		12,536	218	442	1,539	51	198	1,453	209	4,150
6 Rate base		251,961	5,977	9,712	32,690	1,086	4,427	29,436	4,512	87,887
7										
8 Return on rate base	8.06%	20,308	482	783	2,635	88	357	2,373	364	7,084
9 Income tax gross-up	23.20%	4,711	112	182	611	20	83	550	84	1,643
10 Return component		25,019	594	964	3,246	108	440	2,923	448	8,727
11										
12 Maint of Transformers		14	0	0	3	0	1	0	0	9
13 Transformers depreciation expense		13,481	324	514	1,744	57	237	1,571	241	4,688
14 Expense component		13,495	324	514	1,747	58	237	1,571	241	4,697
15 GRT on Return plus Expense	6.30%	2,427	58	93	315	10	43	283	43	846
16 Total		40,941	976	1,571	5,308	176	720	4,777	733	14,270
17										
18 NCP-Primary X 1000		2,899	24	118	547	10	56	536	81	1,372
19 Transformer cost per kW-month		\$1.18	\$3.46	\$1.11	\$0.81	\$1.46	\$1.08	\$0.74	\$0.75	\$0.87
20										
21 Billed kW		19,282		2,046	7,513	55	210	6,945	317	17,085
22 Transformer cost per kW		\$2.12		\$0.77	\$0.71	\$3.22	\$3.43	\$0.69	\$2.31	\$0.84
23										
24 Plant in Service		2,879,880	45,427	139,771	503,111	13,743	53,575	467,648	72,379	1,295,654
25										
26 ADIT Total		(479,519)	(7,566)	(22,006)	(82,205)	(2,137)	(8,747)	(77,154)	(11,900)	(211,714)
27 ADIT % Plant		(16.7%)	(16.7%)	(15.7%)	(16.3%)	(15.5%)	(16.3%)	(16.5%)	(16.4%)	(16.3%)
28										
29 Other Rate Base Total		83,070	949	3,728	13,769	380	1,391	13,411	1,946	35,575
30 Other RB % Plant		2.9%	2.1%	2.7%	2.7%	2.8%	2.6%	2.9%	2.7%	2.7%
31										

Duquesne Light Company
Class ACOS Study
Fully Projected Future Test Year
Rider 16- Back-up Power

Line	Account	Refer to Exh 6-7A and Exh 6-7B	GM<25	GM>25	GMH<25	GMH>25	GL	GLH	L	Total	Per kW- Month
1	Distribution Plant	Line 37	98,350	460,971	8,318	47,061	452,243	69,706	150,590	1,287,239	
2	General Plant	Line 42	6,465	29,899	545	3,029	28,382	4,099	9,736	82,155	
3	Total Utility Plant		104,815	490,870	8,864	50,090	480,626	73,804	160,326	1,369,394	
4											
5	Depreciation Reserve	Lines 49-61	(34,072)	(159,020)	(2,877)	(16,180)	(153,679)	(23,054)	(51,667)	(440,549)	
6	Other Rate Base	Line 73	(13,383)	(62,701)	(1,132)	(6,399)	(61,418)	(9,441)	(20,468)	(174,943)	
7	Total Rate Base		57,360	269,148	4,855	27,511	265,528	41,309	88,191	1,635,000	
8											
9	Oper. & Maint. Expense	Line 102	1,838	8,458	155	852	7,813	1,070	2,717	22,903	\$1.25
10	Customer Accounts Expense	Exh 6-7D Line 110	617	884	69	96	57	3	3	1,730	\$0.09
11	Property Insurance	Line 123	142	665	12	68	651	100	217	1,856	\$0.10
12	Injuries & Damages	Line 124	10	46	1	5	44	6	15	127	\$0.01
13	Empl Pensions & Benefits	Line 125	215	994	18	101	944	136	324	2,731	\$0.15
14	Misc Genl Plant- Metering	Exh 6-7D Line 131	208	210	25	22	15	2	0	483	\$0.03
15	Depreciation Expense	Lines 142-153	2,639	12,360	222	1,257	11,916	1,786	3,983	34,165	\$1.86
16	Total Operating Expenses		5,670	23,618	502	2,401	21,441	3,104	7,260	63,995	\$3.48
17											
18	REVENUE REQUIREMENTS										
19	Target Rate of Return		8.0600%	8.0600%	8.0600%	8.0600%	8.0600%	8.0600%	8.0600%	8.0600%	
20	Rate Base		57,360	269,148	4,855	27,511	265,528	41,309	88,191	753,902	
21											
22	Target Return on Rate Base- After taxes		4,623	21,693	391	2,217	21,402	3,329	7,108	60,765	\$3.31
23	Income taxes to recover	23.20%	1,072	5,032	91	514	4,964	772	1,649	14,095	\$0.77
24	Operating expenses		5,670	23,618	502	2,401	21,441	3,104	7,260	63,995	\$3.48
25	Subtotal- Rev Req before GRT		11,365	50,344	984	5,133	47,806	7,206	16,017	138,855	\$7.55
26	GRT needed	6.12%	696	3,081	60	314	2,926	441	980	8,498	\$0.46
27	TOTAL REVENUE REQUIREMENT		12,061	53,425	1,044	5,447	50,732	7,647	16,997	147,352	\$8.02
28											
29	NCP-Primary		118	547	10	56	536	81	183	1,532	
30	Monthly requirement per kW-month		\$8.52	\$8.14	\$8.69	\$8.14	\$7.89	\$7.82	\$7.72	\$8.02	
31											
32											
33											

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Line	Account	No.	Balance	Allocator	Primary	Secondary	Billing	Labor \$	Labor %
1	I. ELECTRIC PLANT IN SERVICE								
2	INTANGIBLE PLANT								
3	Organization / Franchise	301 / 302	82	Plant	49	20	13	-	
4	SW- Plant/ OM	303P	7,303	Plant	4,370	1,815	1,118	-	
5	SW- Customer-related	303C	184,244	Bill	0	0	184,244	-	
6	SW- Labor-related	303L	3,706	Labor	1,725	444	1,537	-	
7	SW- AMI	303AMI	65,161	Bill	0	0	65,161	-	
8	Software- RB / CIP/Cyber	303F	42,105	DistPt	28,081	11,993	2,031	-	
9	Intangible Plant		<u>302,602</u>		<u>34,226</u>	<u>14,273</u>	<u>254,104</u>	-	
10									
11	C. TRANSMISSION PLANT								
12	Transmission Plant	361	<u>0</u>	None	<u>0</u>	<u>0</u>	<u>0</u>	-	
13	Transmission Plant	350-359	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	-	
14									
15	D. DISTRIBUTION PLANT								
16	Land and Land Rights	360	13,579	Prim	13,579	0	0	-	
17	Structures and Improvements	361	70,012	Prim	70,012	0	0	-	
18	Direct Assignment	361	0	None	0	0	0	-	
19	Station Equipment	362	474,103	Prim	474,103	0	0	-	
20	Station Equipment- Network	362	13,188	Prim	13,188	0	0	-	
21	Poles, Towers and Fixtures	364	499,675	OH_Cond	395,657	104,018	0	-	
22	OH Conductors and Devices	365	515,689	OH_Cond	408,338	107,351	0	-	
23	UG Conduits- Radial	366	120,099	UG_Radial	111,167	8,932	0	-	
24	UG Conduits- Network	366	23,353	UG_Network	19,816	3,537	0	-	
25	UG Conduits- URD	366	23,353	UG_URD	19,771	3,582	0	-	
26	UG Conductors- Radial	367	292,800	UG_Radial	271,024	21,776	0	-	
27	UG Conductors- Network	367	56,933	UG_Network	48,311	8,622	0	-	
28	UG Conductors- URD	367	56,933	UG_URD	48,200	8,733	0	-	
29	Line Transformers- OH	368	269,705	LTrans_OH	27,522	242,183	0	-	
30	Line Transformers- Radial	368	81,704	LTrans_Rad	0	81,704	0	-	
31	Line Transformers- Network	368	34,857	LTrans_Net	0	34,857	0	-	
32	Line Transformers- URD	368	48,340	LTrans_URD	0	48,340	0	-	
33	Services	369	104,707	Sec	0	104,707	0	-	
34	Meters	370	138,896	Bill	0	0	138,896	-	
35	Street Lighting	373	41,954	Sec	0	41,954	0	-	
36	ARO- Dist Plant	ARO	<u>0</u>	DistPt	<u>0</u>	<u>0</u>	<u>0</u>	-	
37	Distribution Plant	360-373	<u>2,879,880</u>		<u>1,920,689</u>	<u>820,295</u>	<u>138,896</u>	-	
38									

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Line	Account	No.	Balance	Allocator	Primary	Secondary	Billing	Labor \$	Labor %
39	E. GENERAL PLANT								
40	General Plant	389	304,932	Labor	141,961	36,513	126,458	-	
41	AMI Assets	391	17,062	Bill	0	0	17,062	-	
42	General Plant	389-399	321,994		141,961	36,513	143,520	-	
43									
44	TOTAL UTILITY PLANT		<u>3,504,475</u>		<u>2,096,876</u>	<u>871,080</u>	<u>536,519</u>	-	
45									
46	II. DEPRECIATION RESERVE								
47	Intangible Plant	108.3	144,575	Intang	16,352	6,819	121,404	-	
48	Transmission Plant	108.3	0	None	0	0	0	-	
49	Structures and Improvements	108.5	39,570	Prim	39,570	0	0	-	
50	Direct Assignment	108.5	0	None	0	0	0	-	
51	Station Equipment	108.5	161,765	Prim	161,765	0	0	-	
52	Poles, Towers and Fixtures	108.5	170,617	OH_Cond	135,100	35,517	0	-	
53	OH Conductors and Devices	108.5	160,910	OH_Cond	127,413	33,497	0	-	
54	UG Conduits	108.5	49,845	UG_Total	45,049	4,796	0	-	
55	UG Conductors	108.5	119,146	UG_Total	107,681	11,465	0	-	
56	Line Transformers	108.5	122,816	LTrans_Tot	7,778	115,038	0	-	
57	Services	108.5	33,179	Sec	0	33,179	0	-	
58	Meters	108.5	27,302	Bill	0	0	27,302	-	
59	Street Lighting	108.5	26,797	Sec	0	26,797	0	-	
60	Other Distribution Plant	108.5	0	DistPt	0	0	0	-	
61	General	108.6	125,245	Labor	58,308	14,997	51,940	-	
62	Depreciation Reserve	108	<u>1,181,767</u>		<u>699,015</u>	<u>282,105</u>	<u>200,646</u>	-	
63									
64	III. OTHER RATE BASE ITEMS								
65	Cash Working Capital	131	38,621	OM	17,997	4,766	15,858	-	
66	Cash Working Capital- Supp	131	0	Bill	0	0	0	-	
67	Materials & Supplies	255	14,820	Plant	8,867	3,684	2,269	-	
68	Customer Deposits		(12,663)	Bill	0	0	(12,663)	-	
69	Capitalized Pension		81,382	Plant	48,694	20,229	12,459	-	
70	ADIT- Transmission	154	0	None	0	0	0	-	
71	ADIT- Distribution	154	(479,519)	DistPt	(319,807)	(136,585)	(23,127)	-	
72	ADIT- General	182	(39,090)	Labor	(18,198)	(4,681)	(16,211)	-	
73	Other Rate Base	131-283	<u>(396,449)</u>		<u>(262,447)</u>	<u>(112,587)</u>	<u>(21,415)</u>	-	
74									
75	TOTAL RATE BASE		<u>1,926,260</u>		<u>1,135,414</u>	<u>476,388</u>	<u>314,459</u>	-	
76			1,926,260	Check					

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Line	Account	No.	Balance	Allocator	Primary	Secondary	Billing	Labor \$	Labor %
77	I. OPERATING AND MAINTENANCE EXPENSES								
78	B. TRANSMISSION EXPENSE								
79	POLR Expense		0	None	0	0	0	0	0.0%
80	Transmission Expense		0	None	0	0	0	7,726	0.0%
81	Transmission Expense		<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>		
82									
83	C. DISTRIBUTION EXPENSE								
84	Ops Supv & Engineering	580	5,430	D-Labor-Op	3,601	1,013	816	2,289	42.2%
85	Load Dispatching	581	1,238	Prim	1,238	0	0	1,216	98.2%
86	Station Expenses	582	425	Prim	425	0	0	438	103.1%
87	OH Line Expenses	583	954	OH_Cond	755	199	0	942	98.8%
88	UG Line Expenses	584	493	UG_Total	445	47	0	501	101.7%
89	Meter Expenses	586	1,215	Bill	0	0	1,215	1,237	101.8%
90	Customer Installation Expenses	587	0	Bill	0	0	0	0	0.0%
91	Misc. Distribution Expenses	588	7,887	DistPt	5,260	2,246	380	5,748	72.9%
92	Rents	589	0	DistPt	0	0	0	0	0.0%
93	Maint Supv & Engineering	590	454	D-Labor-Mnt	354	84	15	367	80.9%
94	Maint of Structures	591	159	Prim	159	0	0	141	88.7%
95	Maint of Station Equip	592	2,738	Prim	2,738	0	0	2,460	89.8%
96	Maint of OH Lines	593	31,820	OH_Cond	25,196	6,624	0	8,267	26.0%
97	Maint of UG Lines	594	1,190	UG_Total	1,075	114	0	773	65.0%
98	Maint of Line Transformers	595	25	LTrans_Tot	2	23	0	25	100.0%
99	Maint of Lighting	596	521	Sec	0	521	0	521	100.0%
100	Maint of Meters	597	428	Bill	0	0	428	426	99.5%
101	Maint of Misc. Plant	599	69	DistPt	46	20	3	0	0.0%
102	Oper. & Maint. Exp.	500-599	<u>55,044</u>		<u>41,295</u>	<u>10,892</u>	<u>2,857</u>	<u>25,351</u>	
103			55,044		41,295	10,892	2,857		
104	D. CUSTOMER ACCOUNTS AND SERVICE								
105	Supervision	901	4,351	Bill	0	0	4,351	3,212	73.8%
106	Meter Reading Exp	902	2,511	Bill	0	0	2,511	120	4.8%
107	Customer Records & Coll	903	12,967	Bill	0	0	12,967	10,665	82.2%
108	Uncollectible Accounts	904	10,471	Bill	0	0	10,471	0	0.0%
109	OPEN	904	0	Bill	0	0	0	0	0.0%
110	Customer Accts. Exp.	901-905	<u>30,300</u>		<u>0</u>	<u>0</u>	<u>30,300</u>	<u>13,997</u>	
111									
112	Customer Assistance	908	36	Bill	0	0	36	38	105.6%
113	Customer Service Exp.	908-916	<u>36</u>		<u>0</u>	<u>0</u>	<u>36</u>	<u>38</u>	
114	Customer Accts. & Serv. Exp.	901-919	<u>30,336</u>		<u>0</u>	<u>0</u>	<u>30,336</u>	<u>14,035</u>	

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Line	Account	No.	Balance	Allocator	Primary	Secondary	Billing	Labor \$	Labor %
115								39,386	
116	E. ADMINISTRATIVE AND GENERAL								
117	Admin & Gen Salaries	920	32,037	Labor	14,915	3,836	13,286	27,890	87.1%
118	Office Supp & Exp- Bill Print	921Bill	2,647	Bill	0	0	2,647	(1)	0.0%
119	Office Supp & Exp- Other	921	8,013	Labor	3,731	960	3,323	(9)	-0.1%
120	Outside Services- Cust Care	923CC	301	Bill	0	0	301	10	3.3%
121	Outside Services- HR	923M	3,704	Labor	1,724	443	1,536	142	3.8%
122	Outside Services- Other	923	28,867	Labor	13,439	3,457	11,972	1,109	3.8%
123	Property Insurance	924	4,671	Plant	2,795	1,161	715	0	0.0%
124	Injuries & Damages	925	473	Labor	220	57	196	0	0.0%
125	Empl Pensions & Benefits	926	10,137	Labor	4,719	1,214	4,204	(15)	-0.1%
126	Regulatory Commission	928	264	Bill	0	0	264	0	0.0%
127	Duplicate Charges- Electric	928	0	Labor	0	0	0	0	0.0%
128	Marketing, Communications	930.1	0	Bill	0	0	0	(203)	0.0%
129	Misc. General Plant	930.2	9,687	Labor	4,510	1,160	4,017	(5)	-0.1%
130	General Plant Rent	931	2,803	Labor	1,305	336	1,163	0	0.0%
131	Misc Genl Plant- Metering	935M	1,249	Bill	0	0	1,249	0	0.0%
132	Misc Genl Plant- Other	935P	11,172	Labor	5,201	1,338	4,633	0	0.0%
133	Admin & Genl. Exp.	920-923	116,027		52,560	13,961	49,507	28,918	
134									
135	Total Operating Expenses		201,407		93,854	24,853	82,700	68,304	
136									
137	II. DEPRECIATION EXPENSE								
138	Intangible- Other	361/362	11,213	Intang	1,268	529	9,416	-	
139	Intangible- Customers	361/362	29,233	Bill	0	0	29,233	-	
140	Intangible- AMI	361/362	6,461	Bill	0	0	6,461	-	
141	Transmission Plant	361/362	0	None	0	0	0	-	
142	Structures and Improvements	361/362	1,505	Prim	1,505	0	0	-	
143	Direct assignment	361/362	0	None	0	0	0	-	
144	Station Equipment	361/362	11,332	Prim	11,332	0	0	-	
145	Poles, Towers and Fixtures	361/362	10,343	OH_Cond	8,190	2,153	0	-	
146	OH Conductors and Devices	361/362	13,356	OH_Cond	10,576	2,780	0	-	
147	UG Conduits	361/362	2,319	UG_Total	2,096	223	0	-	
148	UG Conductors	361/362	10,451	UG_Total	9,445	1,006	0	-	
149	Line Transformers	361/362	13,481	LTrans_Tot	854	12,627	0	-	
150	Services	361/362	1,738	Sec	0	1,738	0	-	
151	Meters	361/362	14,643	Bill	0	0	14,643	-	

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Line	Account	No.	Balance	Allocator	Primary	Secondary	Billing	Labor \$	Labor %
152	Street Lighting	361/362	1,049	Sec	0	1,049	0	-	
153	General / Common Plant	364	15,514	Labor	7,222	1,858	6,434	-	
154	Amort Exp- Reg Assets- Tran		0	None	0	0	0	-	
155	Amort Exp- Reg Assets- Dist		9,988	DistPt	6,661	2,845	482	-	
156	Depreciation Expense	403	152,625		59,149	26,808	66,668	-	
157									
158	III. TAXES and OTHER								
159	A. GENERAL TAXES								
160	Payroll related	408.3	5,737	Labor	2,671	687	2,379	-	
161	PURTA, Real estate	408.16	1,280	Plant	766	318	196	-	
162	Capital stock		0	Plant	0	0	0	-	
163	Other	408.1	0	Plant	0	0	0	-	
164	General Taxes		7,017		3,437	1,005	2,575	-	
165									
166	B. GROSS RECEIPTS TAX								
167	Gross Receipts tax		29,369	GRT_Rev	14,242	5,326	9,801	-	
168	Gross Receipts Tax		29,369		14,242	5,326	9,801	-	
169									
170	B. FEDERAL / STATE INCOME TAXES								
171	State Income Tax Expense		2,280	Pretax	1,490	658	132	-	
172	Federal Income Tax Expense		11,861	Pretax	7,752	3,422	687	-	
173	Income Taxes	409-411	14,140		9,242	4,080	819	-	
174	Total Taxes	408-411	50,526		26,920	10,411	13,195	-	
175									
176	TOTAL EXPENSES		404,559		179,924	62,072	162,563	-	
177									
178	IV. OPERATING REVENUES at Present Rates								
179	Distribution Revenue		490,444	DistBill_RR-PF	237,828	88,946	163,670	-	
180	Transmission Revenue		0	None	0	0	0	-	
181	POLR Revenue		0	None	0	0	0	-	
182	Forfeited Discounts		3,628	Bill	0	0	3,628	-	
183	Misc Service Revenue		3,009	DistBill_RR-PF	1,459	546	1,004	-	
184	Rent For Electric Property		8,494	OH_Cond	6,726	1,768	0	-	
185	Other Electric Revenues		410	DistBill_RR-PF	199	74	137	-	
186	Operating Revenues		505,985		246,211	91,334	168,439	-	
187									
188	TOTAL EXPENSES		404,559		179,924	62,072	162,563	-	
189	V. NET INCOME at Present Rates		101,426		66,288	29,262	5,876	-	

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Line	Account	No.	Balance	Allocator	Primary	Secondary	Billing	Labor \$	Labor %
190			101,426	Check					
191	SUMMARY REPORT								
192	OPERATING REVENUES								
193	Utility Revenues	440-446	494,072		237,828	88,946	167,298	-	
194	Other Operating Revenues	450-456	11,913		8,384	2,388	1,141	-	
195	Total Operating Revenues		505,985		246,211	91,334	168,439	-	
196									
197	OPERATING EXPENSES								
198	Distribution / Transmission	580-599	55,044		41,295	10,892	2,857	-	
199	Customer Acctg & Service	901-919	30,336		0	0	30,336	-	
200	Admin & General	920-932	116,027		52,560	13,961	49,507	-	
201	Total Operating Expenses		201,407		93,854	24,853	82,700	-	
202									
203	Depreciation Expense	403	152,625		59,149	26,808	66,668	-	
204	Taxes Other Than Income Tax / Other	408	36,386		17,678	6,331	12,376	-	
205	INCOME BEFORE INCOME TAXES		115,567		75,530	33,342	6,695	-	
206	Income Taxes	409-411	14,140		9,242	4,080	819	-	
207	NET INCOME		101,426		66,288	29,262	5,876	-	
208	RATE BASE		1,926,260		1,135,414	476,388	314,459	-	
209	Return on Rate Base		5.27%		5.8%	6.1%	1.9%		
210									
211	REVENUE REQUIREMENTS								
212	Target Rate of Return		8.06%		8.06%	8.06%	8.06%		
213	Rate Base		1,926,260		1,135,414	476,388	314,459	-	
214									
215	Operating expenses		190,672		93,854	24,853	71,965	-	
216	Uncollectibles expense		11,498	Bill	0	0	11,498	-	
217	Depreciation expense		152,625		59,149	26,808	66,668	-	
218	Regulatory Commission Expenses		376	Bill	0	0	376	-	
219	General taxes / Other		7,017		3,437	1,005	2,575	-	
220	Subtotal- Operating Costs to recover		362,188		156,440	52,666	153,082	-	
221									
222	Target Return on Rate Base- After taxes		155,257		91,514	38,397	25,345	-	
223	Income taxes to recover		36,012	23.20%	21,227	8,906	5,879	-	
224				18.83%					
225	Subtotal- Rev Req before GRT		553,457		269,182	99,969	184,306	-	
226	GRT needed		34,123	GRT_Prop	16,474	6,136	11,513	-	
227	TOTAL REVENUE REQUIREMENT		587,580		285,656	106,105	195,819	-	

Classify
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Line	Account	No.	Secondary		Demand	Customer
1	I. ELECTRIC PLANT IN SERVICE					
2	INTANGIBLE PLANT					
3	Organization / Franchise	301 / 302	20	Sec-Pt	4	17 -
4	SW- Plant/ OM	303P	1,815	Sec-Pt	319	1,496 -
5	SW- Customer-related	303C	0	None	0	0 -
6	SW- Labor-related	303L	444	Sec-Lab	49	394 -
7	SW- AMI	303AMI	0	None	0	0 -
8	Software- RB / CIP/Cyber	303F	11,993	Sec-Pt	2,110	9,883 -
9	Intangible Plant		<u>14,273</u>		<u>2,482</u>	<u>11,790 -</u>
10						
11	C. TRANSMISSION PLANT					
12	Transmission Plant	361	0	None	0	0 -
13	Transmission Plant	350-359	<u>0</u>		<u>0</u>	<u>0 -</u>
14						
15	D. DISTRIBUTION PLANT					
16	Land and Land Rights	360	0	None	0	0 -
17	Structures and Improvements	361	0	None	0	0 -
18	Direct Assignment	361	0	None	0	0 -
19	Station Equipment	362	0	None	0	0 -
20	Station Equipment- Network	362	0	None	0	0 -
21	Poles, Towers and Fixtures	364	104,018	OH_Min	5,969	98,048 -
22	OH Conductors and Devices	365	107,351	OH_Min	6,161	101,190 -
23	UG Conduits- Radial	366	8,932	UG_Rad_Min	6,617	2,315 -
24	UG Conduits- Network	366	3,537	UG_Net_Min	1,936	1,601 -
25	UG Conduits- URD	366	3,582	UG_URD_Min	0	3,582 -
26	UG Conductors- Radial	367	21,776	UG_Rad_Min	16,131	5,645 -
27	UG Conductors- Network	367	8,622	UG_Net_Min	4,719	3,903 -
28	UG Conductors- URD	367	8,733	UG_URD_Min	0	8,733 -
29	Line Transformers- OH	368	242,183	LTr_Min_OH	23,575	218,608 -
30	Line Transformers- Radial	368	81,704	LTr_Min_Rad	70,293	11,411 -
31	Line Transformers- Network	368	34,857	LTr_Min_Net	3,659	31,198 -
32	Line Transformers- URD	368	48,340	LTr_Min_URD	7,615	40,725 -
33	Services	369	104,707	Customer	0	104,707 -
34	Meters	370	0	None	0	0 -
35	Street Lighting	373	41,954	Customer	0	41,954 -
36	ARO- Dist Plant	ARO	0	Sec-Pt	0	0 -
37	Distribution Plant	360-373	<u>820,295</u>		<u>146,675</u>	<u>673,620 -</u>
38						

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Line	Account	No.	Secondary		Demand	Customer
39	E. GENERAL PLANT					
40	General Plant	389	36,513	Sec-Lab	4,060	32,453 -
41	AMI Assets	391	0	None	0	0 -
42	General Plant	389-399	36,513		4,060	32,453 -
43						
44	TOTAL UTILITY PLANT		871,080		153,217	717,863 -
45						
46	II. DEPRECIATION RESERVE					
47	Intangible Plant	108.3	6,819	Sec-IntPt	1,186	5,633 -
48	Transmission Plant	108.3	0	Sec-IntPt	0	0 -
49	Structures and Improvements	108.5	0	None	0	0 -
50	Direct Assignment	108.5	0	None	0	0 -
51	Station Equipment	108.5	0	None	0	0 -
52	Poles, Towers and Fixtures	108.5	35,517	OH_Min	2,038	33,479 -
53	OH Conductors and Devices	108.5	33,497	OH_Min	1,922	31,574 -
54	UG Conduits	108.5	4,796	UG-Tot	2,556	2,241 -
55	UG Conductors	108.5	11,465	UG-Tot	6,109	5,356 -
56	Line Transformers	108.5	115,038	LTr-Tot	29,712	85,326 -
57	Services	108.5	33,179	Customer	0	33,179 -
58	Meters	108.5	0	None	0	0 -
59	Street Lighting	108.5	26,797	Customer	0	26,797 -
60	Other Distribution Plant	108.5	0	Sec-Pt	0	0 -
61	General	108.6	14,997	Sec-Lab	1,668	13,329 -
62	Depreciation Reserve	108	282,105		45,191	236,915 -
63						
64	III. OTHER RATE BASE ITEMS					
65	Cash Working Capital	131	4,766	Sec-OM	505	4,261 -
66	Cash Working Capital- Supp	131	0	None	0	0 -
67	Materials & Supplies	255	3,684	Sec-Pt	648	3,036 -
68	Customer Deposits		0	None	0	0 -
69	Capitalized Pension		20,229	Sec-Pt	3,559	16,670 -
70	ADIT- Transmission	154	0	None	0	0 -
71	ADIT- Distribution	154	(136,585)	Sec-Pt	(24,029)	(112,556) -
72	ADIT- General	182	(4,681)	Sec-Lab	(520)	(4,160) -
73	Other Rate Base	131-283	(112,587)		(19,838)	(92,750) -
74						
75	TOTAL RATE BASE		476,388		88,188	388,199 -
76						

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Line	Account	No.	Secondary		Demand	Customer
77	I. OPERATING AND MAINTENANCE EXP					
78	B. TRANSMISSION EXPENSE					
79	POLR Expense		0	None	0	0 -
80	Transmission Expense		0	None	0	0 -
81	Transmission Expense		<u>0</u>		<u>0</u>	<u>0 -</u>
82						
83	C. DISTRIBUTION EXPENSE					
84	Ops Supv & Engineering	580	1,013	Sec-Lab	113	901 -
85	Load Dispatching	581	0	None	0	0 -
86	Station Expenses	582	0	None	0	0 -
87	OH Line Expenses	583	199	OH_Min	11	187 -
88	UG Line Expenses	584	47	UG-Tot	25	22 -
89	Meter Expenses	586	0	None	0	0 -
90	Customer Installation Expenses	587	0	None	0	0 -
91	Misc. Distribution Expenses	588	2,246	Sec-Pt	395	1,851 -
92	Rents	589	0	Sec-Pt	0	0 -
93	Maint Supv & Engineering	590	84	Sec-Lab	9	75 -
94	Maint of Structures	591	0	None	0	0 -
95	Maint of Station Equip	592	0	None	0	0 -
96	Maint of OH Lines	593	6,624	OH_Min	380	6,244 -
97	Maint of UG Lines	594	114	UG-Tot	61	53 -
98	Maint of Line Transformers	595	23	LTr-Tot	6	17 -
99	Maint of Lighting	596	521	Customer	0	521 -
100	Maint of Meters	597	0	None	0	0 -
101	Maint of Misc. Plant	599	20	Sec-Pt	3	16 -
102	Oper. & Maint. Exp.	500-599	<u>10,892</u>		<u>1,005</u>	<u>9,888 -</u>
103			10,892		1,005	9,888 -
104	D. CUSTOMER ACCOUNTS AND SERVICE					
105	Supervision	901	0	None	0	0 -
106	Meter Reading Exp	902	0	None	0	0 -
107	Customer Records & Coll	903	0	None	0	0 -
108	Uncollectible Accounts	904	0	Sec-Rev	0	0 -
109	OPEN	904	0	None	0	0 -
110	Customer Accts. Exp.	901-905	<u>0</u>		<u>0</u>	<u>0 -</u>
111						
112	Customer Assistance	908	0	None	0	0 -
113	Customer Service Exp.	908-916	<u>0</u>		<u>0</u>	<u>0 -</u>
114	Customer Accts. & Serv. Exp.	901-919	<u>0</u>		<u>0</u>	<u>0 -</u>

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Line	Account	No.	Secondary		Demand	Customer
115						
116	E. ADMINISTRATIVE AND GENERAL					
117	Admin & Gen Salaries	920	3,836	Sec-Lab	427	3,410 -
118	Office Supp & Exp- Bill Print	921Bill	0	None	0	0 -
119	Office Supp & Exp- Other	921	960	Sec-Lab	107	853 -
120	Outside Services- Cust Care	923CC	0	None	0	0 -
121	Outside Services- HR	923M	443	Sec-Lab	49	394 -
122	Outside Services- Other	923	3,457	Sec-Lab	384	3,072 -
123	Property Insurance	924	1,161	Sec-Pt	204	957 -
124	Injuries & Damages	925	57	Sec-Lab	6	50 -
125	Empl Pensions & Benefits	926	1,214	Sec-Lab	135	1,079 -
126	Regulatory Commission	928	0	None	0	0 -
127	Duplicate Charges- Electric	928	0	Sec-Lab	0	0 -
128	Marketing, Communications	930.1	0	None	0	0 -
129	Misc. General Plant	930.2	1,160	Sec-Lab	129	1,031 -
130	General Plant Rent	931	336	Sec-Lab	37	298 -
131	Misc Genl Plant- Metering	935M	0	Sec-Lab	0	0 -
132	Misc Genl Plant- Other	935P	1,338	Sec-Lab	149	1,189 -
133	Admin & Genl. Exp.	920-932	13,961		1,628	12,333 -
134						
135	Total Operating Expenses		24,853		2,632	22,221 -
136						
137	II. DEPRECIATION EXPENSE					
138	Intangible- Other	361/362	529	Sec-IntPt	92	437 -
139	Intangible- Customers	361/362	0	Sec-IntPt	0	0 -
140	Intangible- AMI	361/362	0	Sec-IntPt	0	0 -
141	Transmission Plant	361/362	0	Sec-IntPt	0	0 -
142	Structures and Improvements	361/362	0	None	0	0 -
143	Direct assignment	361/362	0	None	0	0 -
144	Station Equipment	361/362	0	None	0	0 -
145	Poles, Towers and Fixtures	361/362	2,153	OH_Min	124	2,030 -
146	OH Conductors and Devices	361/362	2,780	OH_Min	160	2,621 -
147	UG Conduits	361/362	223	UG-Tot	119	104 -
148	UG Conductors	361/362	1,006	UG-Tot	536	470 -
149	Line Transformers	361/362	12,627	LTr-Tot	3,261	9,366 -
150	Services	361/362	1,738	Customer	0	1,738 -
151	Meters	361/362	0	None	0	0 -

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Line	Account	No.	Secondary		Demand	Customer
152	Street Lighting	361/362	1,049	Customer	0	1,049 -
153	General / Common Plant	364	1,858	Sec-Lab	207	1,651 -
154	Amort Exp- Reg Assets- Tran		0	Sec-GenPt	0	0 -
155	Amort Exp- Reg Assets- Dist		2,845	Sec-Pt	501	2,344 -
156	Depreciation Expense	403	26,808		4,998	21,810 -
157						
158	III. TAXES and OTHER					
159	A. GENERAL TAXES					
160	Payroll related	408	687	Sec-Lab	76	611 -
161	PURTA, Real estate	408.16	318	Sec-Pt	56	262 -
162	Capital stock		0	Sec-Pt	0	0 -
163	Other	408	0	Sec-Pt	0	0 -
164	General Taxes		1,005		132	873 -
165						
166	B. GROSS RECEIPTS TAX					
167	Gross Receipts tax		5,326	Sec-Rev	890	4,436 -
168	Gross Receipts Tax		5,326		890	4,436 -
169						
170	B. FEDERAL / STATE INCOME TAXES					
171	State Income Tax Expense		658	Sec-Pretax	127	531 -
172	Federal Income Tax Expense		3,422	Sec-Pretax	658	2,764 -
173	Income Taxes	409-411	4,080		785	3,295 -
174	Total Taxes	408-411	10,411		1,807	8,604 -
175						
176	TOTAL EXPENSES		62,072		9,437	52,635 -
177						
178	IV. OPERATING REVENUES at Present R:					
179	Distribution Revenue		88,946	Sec-RetRRPF	14,860	74,086 -
180	Transmission Revenue		0	Sec-RetRRPF	0	0 -
181	POLR Revenue		0	Sec-RetRRPF	0	0 -
182	Forfeited Discounts		0	Sec-Rev	0	0 -
183	Misc Service Revenue		546	Sec-RetRRPF	91	455 -
184	Rent For Electric Property		1,768	OH_Min	101	1,667 -
185	Other Electric Revenues		74	Sec-RetRRPF	12	62 -
186	Operating Revenues		91,334		15,065	76,269 -
187						
188	TOTAL EXPENSES		62,072		9,437	52,635 -
189	V. NET INCOME at Present Rat		29,262		5,628	23,634 -

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Duquesne Light Company
Class ACOS Study
Fully Projected Future Test Year
Classification

Line	Account	No.	Secondary	Demand	Customer
190					
191	SUMMARY REPORT				
192	OPERATING REVENUES				
193	Utility Revenues	440-446	88,946	14,860	74,086 -
194	Other Operating Revenues	450-456	<u>2,388</u>	<u>205</u>	<u>2,183 -</u>
195	Total Operating Revenues		91,334	15,065	76,269 -
196					
197	OPERATING EXPENSES				
198	Distribution / Transmission	580-599	10,892	1,005	9,888 -
199	Customer Acctg & Service	901-919	0	0	0 -
200	Admin & General	920-932	<u>13,961</u>	<u>1,628</u>	<u>12,333 -</u>
201	Total Operating Expenses		24,853	2,632	22,221 -
202					
203	Depreciation Expense	403	26,808	4,998	21,810 -
204	Taxes Other Than Income Tax / Otl	408	<u>6,331</u>	<u>1,022</u>	<u>5,309 -</u>
205	INCOME BEFORE INCOME TAX		33,342	6,413	26,929 -
206	Income Taxes	409-411	<u>4,080</u>	<u>785</u>	<u>3,295 -</u>
207	NET INCOME		<u>29,262</u>	<u>5,628</u>	<u>23,634 -</u>
208	RATE BASE		<u>476,388</u>	<u>88,188</u>	<u>388,199 -</u>
209	Return on Rate Base				
210					
211	REVENUE REQUIREMENTS				
212	Target Rate of Return		8.0600%	8.0600%	8.0600%
213	Rate Base		476,388	88,188	388,199 -
214					
215	Operating expenses		24,853	2,632	22,221 -
216	Uncollectibles expense		0	0	0 -
217	Depreciation expense		26,808	4,998	21,810 -
218	Regulatory Commission Expenses		0	0	0 -
219	General taxes / Other		<u>1,005</u>	<u>132</u>	<u>873 -</u>
220	Subtotal- Operating Costs to recover		52,666	7,763	44,903 -
221					
222	Target Return on Rate Base- After t		38,397	7,108	31,289 -
223	Income taxes to recover	23.20%	8,906	1,649	7,258 -
224				18.83%	
225	Subtotal- Rev Req before GRT		99,969	16,519	83,450 -
226	GRT needed	6.30%	<u>6,136</u>	<u>1,025</u>	<u>5,111 -</u>
227	TOTAL REVENUE REQUIREMENT		<u>106,105</u>	<u>17,545</u>	<u>88,561 -</u>

Total
Revenue requirement by rate class by account
Tot
Exh 6-7

Duquesne Light Company
Class ACOS Study
Fully Projected Future Test Year
Revenue requirement by rate class by account

Line	Account	No.	Balance	RS	RH	RA	GS	GM<25	GM>25	GMH<25	GMH>25	
1	I. ELECTRIC PLANT IN SERVICE											
2	INTANGIBLE PLANT											
3	Organization / Franchise	301 / 302	82	38	4	0	1	4	14	0	1	
4	SW- Plant/ OM	303P	7,303	3,351	331	41	124	378	1,201	38	128	
5	SW- Customer-related	303C	184,244	152,774	10,907	1,577	7,142	5,528	3,058	661	319	
6	SW- Labor-related	303L	3,706	2,119	223	23	71	153	450	16	46	
7	SW- AMI	303AMI	65,161	43,935	3,137	454	2,054	6,909	6,594	826	688	
8	Software- RB / CIP/Cyber	303F	42,105	18,261	1,836	236	664	1,932	7,218	188	768	
9	Intangible Plant		302,602	220,478	16,438	2,332	10,057	14,905	18,534	1,729	1,951	
10												
11	C. TRANSMISSION PLANT											
12	Transmission Plant	361	0	0	0	0	0	0	0	0	0	
13	Transmission Plant	350-359	0	0	0	0	0	0	0	0	0	
14												
15	D. DISTRIBUTION PLANT											
16	Land and Land Rights	360	13,579	5,440	673	84	110	553	2,561	47	261	
17	Structures and Improvements	361	70,012	28,047	3,469	432	568	2,850	13,205	242	1,346	
18	Direct Assignment	361	0	0	0	0	0	0	0	0	0	
19	Station Equipment	362	474,103	189,928	23,492	2,927	3,848	19,297	89,423	1,637	9,116	
20	Station Equipment- Network	362	13,188	0	0	0	25	209	1,812	32	296	
21	Poles, Towers and Fixtures	364	499,675	250,138	26,681	3,441	7,159	19,736	78,369	1,746	7,823	
22	OH Conductors and Devices	365	515,689	258,155	27,536	3,551	7,388	20,368	80,881	1,802	8,074	
23	UG Conduits- Radial	366	120,099	4,229	423	55	1,960	9,353	42,357	784	4,227	
24	UG Conduits- Network	366	23,353	0	0	0	347	831	3,423	200	601	
25	UG Conduits- URD	366	23,353	20,668	2,383	302	0	0	0	0	0	
26	UG Conductors- Radial	367	292,800	10,309	1,032	135	4,779	22,802	103,266	1,912	10,306	
27	UG Conductors- Network	367	56,933	0	0	0	845	2,027	8,346	487	1,466	
28	UG Conductors- URD	367	56,933	50,387	5,810	735	0	0	0	0	0	
29	Line Transformers- OH	368	269,705	193,104	14,918	2,079	8,655	8,676	17,621	910	1,781	
30	Line Transformers- Radial	368	81,704	9,384	670	97	1,455	6,237	27,707	527	2,765	
31	Line Transformers- Network	368	34,857	0	0	0	345	1,643	10,900	405	3,086	
32	Line Transformers- URD	368	48,340	44,334	3,515	492	0	0	0	0	0	
33	Services	369	104,707	85,668	6,116	884	4,176	4,427	2,448	529	256	
34	Meters	370	138,896	80,558	5,751	832	3,766	20,765	20,791	2,483	2,171	
35	Street Lighting	373	41,954	0	0	0	0	0	0	0	0	
36	ARO- Dist Plant	ARO	0	0	0	0	0	0	0	0	0	
37	Distribution Plant	360-373	2,879,880	1,230,349	122,469	16,046	45,427	139,771	503,111	13,743	53,575	
38												

Total
Revenue requirement by rate class by account
Tot
Exh 6-7

Duquesne Light Company
Class ACOS Study
Fully Projected Future Test Year
Revenue requirement by rate class by account

Line	Account	No.	Balance	GL	GLH	L	HVPS	SE	SL	UMS	
1	I. ELECTRIC PLANT IN SERVICE										
2	INTANGIBLE PLANT										
3	Organization / Franchise	301 / 302	82	12	2	4	0	0	1	0	
4	SW- Plant/ OM	303P	7,303	1,057	163	341	0	19	125	7	
5	SW- Customer-related	303C	184,244	225	28	6	2	0	1,765	250	
6	SW- Labor-related	303L	3,706	354	51	119	0	7	73	2	
7	SW- AMI	303AMI	65,161	485	61	14	5	0	0	0	
8	Software- RB / CIP/Cyber	303F	42,105	6,775	1,045	2,194	0	119	824	44	
9	Intangible Plant		302,602	8,907	1,349	2,678	8	145	2,789	303	
10											
11	C. TRANSMISSION PLANT										
12	Transmission Plant	361	0	0	0	0	0	0	0	0	
13	Transmission Plant	350-359	0	0	0	0	0	0	0	0	
14											
15	D. DISTRIBUTION PLANT										
16	Land and Land Rights	360	13,579	2,511	382	859	0	46	40	13	
17	Structures and Improvements	361	70,012	12,945	1,967	4,430	0	236	205	70	
18	Direct Assignment	361	0	0	0	0	0	0	0	0	
19	Station Equipment	362	474,103	87,663	13,321	30,000	0	1,595	1,386	471	
20	Station Equipment- Network	362	13,188	6,837	2,333	1,639	0	0	0	3	
21	Poles, Towers and Fixtures	364	499,675	67,877	8,418	24,153	0	1,417	2,172	547	
22	OH Conductors and Devices	365	515,689	70,052	8,688	24,927	0	1,462	2,242	565	
23	UG Conduits- Radial	366	120,099	37,220	4,619	13,156	0	781	703	232	
24	UG Conduits- Network	366	23,353	11,471	3,896	2,575	0	0	0	8	
25	UG Conduits- URD	366	23,353	0	0	0	0	0	0	0	
26	UG Conductors- Radial	367	292,800	90,741	11,261	32,074	0	1,904	1,713	565	
27	UG Conductors- Network	367	56,933	27,967	9,499	6,277	0	0	0	19	
28	UG Conductors- URD	367	56,933	0	0	0	0	0	0	0	
29	Line Transformers- OH	368	269,705	13,368	1,927	3,889	0	264	2,182	330	
30	Line Transformers- Radial	368	81,704	22,433	2,827	6,435	0	509	502	157	
31	Line Transformers- Network	368	34,857	14,855	3,027	592	0	0	0	4	
32	Line Transformers- URD	368	48,340	0	0	0	0	0	0	0	
33	Services	369	104,707	180	23	0	0	0	0	0	
34	Meters	370	138,896	1,528	191	44	17	0	0	0	
35	Street Lighting	373	41,954	0	0	0	0	0	41,954	0	
36	ARO- Dist Plant	ARO	0	0	0	0	0	0	0	0	
37	Distribution Plant	360-373	2,879,880	467,648	72,379	151,048	17	8,213	53,099	2,985	
38											

Total
Revenue requirement by rate class by account
Tot
Exh 6-7

Duquesne Light Company
Class ACOS Study
Fully Projected Future Test Year
Revenue requirement by rate class by account

Line	Account	No.	Balance	RS	RH	RA	GS	GM<25	GM>25	GMH<25	GMH>25
39	E. GENERAL PLANT										
40	General Plant	389	304,932	174,336	18,378	1,872	5,820	12,619	36,986	1,281	3,818
41	AMI Assets	391	17,062	11,504	821	119	538	1,809	1,727	216	180
42	General Plant	389-399	321,994	185,840	19,200	1,991	6,358	14,428	38,713	1,497	3,999
43											
44	TOTAL UTILITY PLANT		<u>3,504,475</u>	<u>1,636,668</u>	<u>158,106</u>	<u>20,368</u>	<u>61,842</u>	<u>169,104</u>	<u>560,358</u>	<u>16,969</u>	<u>59,525</u>
45											
46	II. DEPRECIATION RESERVE										
47	Intangible Plant	108.3	144,575	105,338	7,853	1,114	4,805	7,121	8,855	826	932
48	Transmission Plant	108.3	0	0	0	0	0	0	0	0	0
49	Structures and Improvements	108.5	39,570	15,852	1,961	244	321	1,611	7,464	137	761
50	Direct Assignment	108.5	0	0	0	0	0	0	0	0	0
51	Station Equipment	108.5	161,765	64,804	8,015	999	1,313	6,584	30,511	559	3,110
52	Poles, Towers and Fixtures	108.5	170,617	85,411	9,110	1,175	2,444	6,739	26,760	596	2,671
53	OH Conductors and Devices	108.5	160,910	80,552	8,592	1,108	2,305	6,355	25,237	562	2,519
54	UG Conduits	108.5	49,845	7,440	839	107	689	3,043	13,680	294	1,443
55	UG Conductors	108.5	119,146	17,783	2,005	255	1,648	7,274	32,700	703	3,449
56	Line Transformers	108.5	122,816	69,750	5,398	754	2,954	4,678	15,889	521	2,157
57	Services	108.5	33,179	27,146	1,938	280	1,323	1,403	776	168	81
58	Meters	108.5	27,302	15,835	1,130	163	740	4,082	4,087	488	427
59	Street Lighting	108.5	26,797	0	0	0	0	0	0	0	0
60	Other Distribution Plant	108.5	0	0	0	0	0	0	0	0	0
61	General	108.6	125,245	71,605	7,548	769	2,391	5,183	15,191	526	1,568
62	Depreciation Reserve	108	1,181,767	561,516	54,390	6,968	20,934	54,073	181,151	5,379	19,118
63											
64	III. OTHER RATE BASE ITEMS										
65	Cash Working Capital	131	38,621	22,356	2,414	237	735	1,554	4,616	156	475
66	Cash Working Capital- Supp	131	0	0	0	0	0	0	0	0	0
67	Materials & Supplies	255	14,820	6,800	671	84	252	767	2,437	78	259
68	Customer Deposits		(12,663)	(7,070)	(782)	(59)	(675)	(1,187)	(1,927)	(118)	(275)
69	Capitalized Pension		81,382	37,340	3,687	462	1,383	4,212	13,385	428	1,421
70	ADIT- Transmission	154	0	0	0	0	0	0	0	0	0
71	ADIT- Distribution	154	(479,519)	(207,967)	(20,915)	(2,692)	(7,566)	(22,006)	(82,205)	(2,137)	(8,747)
72	ADIT- General	182	(39,090)	(22,349)	(2,356)	(240)	(746)	(1,618)	(4,741)	(164)	(489)
73	Other Rate Base	131-283	(396,449)	(170,890)	(17,280)	(2,208)	(6,618)	(18,278)	(68,435)	(1,757)	(7,355)
74											
75	TOTAL RATE BASE		<u>1,926,260</u>	<u>904,262</u>	<u>86,435</u>	<u>11,192</u>	<u>34,289</u>	<u>96,753</u>	<u>310,772</u>	<u>9,833</u>	<u>33,051</u>
76											

Total
Revenue requirement by rate class by account
Tot
Exh 6-7

Duquesne Light Company
Class ACOS Study
Fully Projected Future Test Year
Revenue requirement by rate class by account

Line	Account	No.	Balance	GL	GLH	L	HVPS	SE	SL	UMS
39	E. GENERAL PLANT									
40	General Plant	389	304,932	29,136	4,197	9,771	5	539	5,982	191
41	AMI Assets	391	17,062	127	16	4	1	0	0	0
42	General Plant	389-399	321,994	29,263	4,213	9,775	7	539	5,982	191
43										
44	TOTAL UTILITY PLANT		3,504,475	505,818	77,941	163,501	32	8,897	61,870	3,478
45										
46	II. DEPRECIATION RESERVE									
47	Intangible Plant	108.3	144,575	4,255	645	1,279	4	69	1,333	145
48	Transmission Plant	108.3	0	0	0	0	0	0	0	0
49	Structures and Improvements	108.5	39,570	7,317	1,112	2,504	0	133	116	39
50	Direct Assignment	108.5	0	0	0	0	0	0	0	0
51	Station Equipment	108.5	161,765	29,911	4,545	10,236	0	544	473	161
52	Poles, Towers and Fixtures	108.5	170,617	23,177	2,874	8,247	0	484	742	187
53	OH Conductors and Devices	108.5	160,910	21,858	2,711	7,778	0	456	699	176
54	UG Conduits	108.5	49,845	14,550	2,545	4,701	0	233	210	72
55	UG Conductors	108.5	119,146	34,779	6,083	11,236	0	558	502	171
56	Line Transformers	108.5	122,816	14,315	2,199	3,085	0	219	759	139
57	Services	108.5	33,179	57	7	0	0	0	0	0
58	Meters	108.5	27,302	300	38	9	3	0	0	0
59	Street Lighting	108.5	26,797	0	0	0	0	0	26,797	0
60	Other Distribution Plant	108.5	0	0	0	0	0	0	0	0
61	General	108.6	125,245	11,967	1,724	4,013	2	221	2,457	78
62	Depreciation Reserve	108	1,181,767	162,487	24,481	53,087	9	2,918	34,087	1,168
63										
64	III. OTHER RATE BASE ITEMS									
65	Cash Working Capital	131	38,621	3,625	512	1,223	1	68	623	27
66	Cash Working Capital- Supp	131	0	0	0	0	0	0	0	0
67	Materials & Supplies	255	14,820	2,144	330	692	0	38	254	14
68	Customer Deposits		(12,663)	(398)	(172)	0	0	(2)	0	(0)
69	Capitalized Pension		81,382	11,775	1,813	3,798	1	207	1,395	75
70	ADIT- Transmission	154	0	0	0	0	0	0	0	0
71	ADIT- Distribution	154	(479,519)	(77,154)	(11,900)	(24,984)	(2)	(1,361)	(9,388)	(496)
72	ADIT- General	182	(39,090)	(3,735)	(538)	(1,253)	(1)	(69)	(767)	(24)
73	Other Rate Base	131-283	(396,449)	(63,742)	(9,954)	(20,524)	(1)	(1,119)	(7,883)	(405)
74										
75	TOTAL RATE BASE		1,926,260	279,589	43,506	89,889	22	4,860	19,900	1,905
76										

Total
Revenue requirement by rate class by account
Tot
Exh 6-7

Duquesne Light Company
Class ACOS Study
Fully Projected Future Test Year
Revenue requirement by rate class by account

Line	Account	No.	Balance	RS	RH	RA	GS	GM<25	GM>25	GMH<25	GMH>25	
77	I. OPERATING AND MAINTENANCE EXPENSES											
78	B. TRANSMISSION EXPENSE											
79	POLR Expense		0	0	0	0	0	0	0	0	0	
80	Transmission Expense		0	0	0	0	0	0	0	0	0	
81	Transmission Expense		0	0	0	0	0	0	0	0	0	
82												
83	C. DISTRIBUTION EXPENSE											
84	Ops Supv & Engineering	580	5,430	2,615	279	33	84	223	821	21	85	
85	Load Dispatching	581	1,238	496	61	8	10	50	234	4	24	
86	Station Expenses	582	425	170	21	3	3	17	80	1	8	
87	OH Line Expenses	583	954	477	51	7	14	38	150	3	15	
88	UG Line Expenses	584	493	74	8	1	7	30	135	3	14	
89	Meter Expenses	586	1,215	509	36	5	24	236	316	28	33	
90	Customer Installation Expenses	587	0	0	0	0	0	0	0	0	0	
91	Misc. Distribution Expenses	588	7,887	3,420	344	44	124	362	1,352	35	144	
92	Rents	589	0	0	0	0	0	0	0	0	0	
93	Maint Supv & Engineering	590	454	197	22	3	6	19	77	2	8	
94	Maint of Structures	591	159	64	8	1	1	6	30	1	3	
95	Maint of Station Equip	592	2,738	1,097	136	17	22	111	516	9	53	
96	Maint of OH Lines	593	31,820	15,929	1,699	219	456	1,257	4,991	111	498	
97	Maint of UG Lines	594	1,190	178	20	3	16	73	327	7	34	
98	Maint of Line Transformers	595	25	14	1	0	1	1	3	0	0	
99	Maint of Lighting	596	521	0	0	0	0	0	0	0	0	
100	Maint of Meters	597	428	180	13	2	8	83	111	10	12	
101	Maint of Misc. Plant	599	69	30	3	0	1	3	12	0	1	
102	Oper. & Maint. Exp.	500-599	55,044	25,450	2,702	345	778	2,509	9,154	237	932	
103			55,044	25,450	2,702	345	778	2,509	9,154	237	932	
104	D. CUSTOMER ACCOUNTS AND SERVICE											
105	Supervision	901	4,351	3,648	260	38	171	132	73	16	8	
106	Meter Reading Exp	902	2,511	2,105	150	22	98	76	42	9	4	
107	Customer Records & Coll	903	12,967	10,603	1,230	79	330	263	360	29	39	
108	Uncollectible Accounts	904	10,471	8,234	1,358	34	182	146	410	15	45	
109	OPEN	904	0	0	0	0	0	0	0	0	0	
110	Customer Accts. Exp.	901-905	30,300	24,590	2,998	172	781	617	884	69	96	
111												
112	Customer Assistance	908	36	30	2	0	1	1	1	0	0	
113	Customer Service Exp.	908-916	36	30	2	0	1	1	1	0	0	
114	Customer Accts. & Serv. Exp.	901-919	30,336	24,620	3,000	173	783	619	885	69	96	

Total
Revenue requirement by rate class by account
Tot
Exh 6-7

Duquesne Light Company
Class ACOS Study
Fully Projected Future Test Year
Revenue requirement by rate class by account

Line	Account	No.	Balance	GL	GLH	L	HVPS	SE	SL	UMS	
77	I. OPERATING AND MAINTENANCE EXPENSES										
78	B. TRANSMISSION EXPENSE										
79	POLR Expense		0	0	0	0	0	0	0	0	
80	Transmission Expense		0	0	0	0	0	0	0	0	
81	Transmission Expense		0	0	0	0	0	0	0	0	
82											
83	C. DISTRIBUTION EXPENSE										
84	Ops Supv & Engineering	580	5,430	733	106	248	0	14	165	5	
85	Load Dispatching	581	1,238	229	35	78	0	4	4	1	
86	Station Expenses	582	425	79	12	27	0	1	1	0	
87	OH Line Expenses	583	954	130	16	46	0	3	4	1	
88	UG Line Expenses	584	493	144	25	46	0	2	2	1	
89	Meter Expenses	586	1,215	23	3	1	0	0	0	0	
90	Customer Installation Expenses	587	0	0	0	0	0	0	0	0	
91	Misc. Distribution Expenses	588	7,887	1,269	196	411	0	22	154	8	
92	Rents	589	0	0	0	0	0	0	0	0	
93	Maint Supv & Engineering	590	454	71	10	24	0	1	14	0	
94	Maint of Structures	591	159	29	4	10	0	1	0	0	
95	Maint of Station Equip	592	2,738	506	77	173	0	9	8	3	
96	Maint of OH Lines	593	31,820	4,322	536	1,538	0	90	138	35	
97	Maint of UG Lines	594	1,190	347	61	112	0	6	5	2	
98	Maint of Line Transformers	595	25	3	0	1	0	0	0	0	
99	Maint of Lighting	596	521	0	0	0	0	0	521	0	
100	Maint of Meters	597	428	8	1	0	0	0	0	0	
101	Maint of Misc. Plant	599	69	11	2	4	0	0	1	0	
102	Oper. & Maint. Exp.	500-599	55,044	7,905	1,084	2,720	0	154	1,019	56	
103			55,044	7,905	1,084	2,720	0	154	1,019	56	
104	D. CUSTOMER ACCOUNTS AND SERVICE										
105	Supervision	901	4,351	5	1	0	0	0	0	0	
106	Meter Reading Exp	902	2,511	3	0	0	0	0	0	0	
107	Customer Records & Coll	903	12,967	29	2	3	0	0	0	0	
108	Uncollectible Accounts	904	10,471	20	0	0	0	0	18	9	
109	OPEN	904	0	0	0	0	0	0	0	0	
110	Customer Accts. Exp.	901-905	30,300	57	3	3	0	0	18	9	
111											
112	Customer Assistance	908	36	0	0	0	0	0	0	0	
113	Customer Service Exp.	908-916	36	0	0	0	0	0	0	0	
114	Customer Accts. & Serv. Exp.	901-919	30,336	57	3	3	0	0	19	9	

Total
Revenue requirement by rate class by account
Tot
Exh 6-7

Duquesne Light Company
Class ACOS Study
Fully Projected Future Test Year
Revenue requirement by rate class by account

Line	Account	No.	Balance	RS	RH	RA	GS	GM<25	GM>25	GMH<25	GMH>25
115											
116	E. ADMINISTRATIVE AND GENERAL										
117	Admin & Gen Salaries	920	32,037	18,316	1,931	197	611	1,326	3,886	135	401
118	Office Supp & Exp- Bill Print	921Bill	2,647	2,195	157	23	103	79	44	9	5
119	Office Supp & Exp- Other	921	8,013	4,581	483	49	153	332	972	34	100
120	Outside Services- Cust Care	923CC	301	250	18	3	12	9	5	1	1
121	Outside Services- HR	923M	3,704	2,117	223	23	71	153	449	16	46
122	Outside Services- Other	923	28,867	16,504	1,740	177	551	1,195	3,501	121	361
123	Property Insurance	924	4,671	2,143	212	27	79	242	768	25	82
124	Injuries & Damages	925	473	270	29	3	9	20	57	2	6
125	Empl Pensions & Benefits	926	10,137	5,796	611	62	193	420	1,230	43	127
126	Regulatory Commission	928	264	136	12	1	5	12	39	1	4
127	Duplicate Charges- Electric	928	0	0	0	0	0	0	0	0	0
128	Marketing, Communications	930	0	0	0	0	0	0	0	0	0
129	Misc. General Plant	930	9,687	5,538	584	59	185	401	1,175	41	121
130	General Plant Rent	931	2,803	1,603	169	17	54	116	340	12	35
131	Misc Genl Plant- Metering	935M	1,249	679	48	7	32	208	210	25	22
132	Misc Genl Plant- Other	935P	11,172	6,387	673	69	213	462	1,355	47	140
133	Admin & Genl. Exp.	920-932	116,027	66,517	6,889	716	2,271	4,974	14,032	510	1,451
134											
135	Total Operating Expenses		201,407	116,586	12,591	1,234	3,832	8,102	24,070	816	2,479
136											
137	II. DEPRECIATION EXPENSE										
138	Intangible- Other	361/362	11,213	7,107	634	69	288	1,007	1,279	118	134
139	Intangible- Customers	361/362	29,233	24,240	1,730	250	1,133	877	485	105	51
140	Intangible- AMI	361/362	6,461	4,356	311	45	204	685	654	82	68
141	Transmission Plant	361/362	0	0	0	0	0	0	0	0	0
142	Structures and Improvements	361/362	1,505	603	75	9	12	61	284	5	29
143	Direct assignment	361/362	0	0	0	0	0	0	0	0	0
144	Station Equipment	361/362	11,332	4,540	562	70	92	461	2,137	39	218
145	Poles, Towers and Fixtures	361/362	10,343	5,178	552	71	148	409	1,622	36	162
146	OH Conductors and Devices	361/362	13,356	6,686	713	92	191	528	2,095	47	209
147	UG Conduits	361/362	2,319	346	39	5	32	142	636	14	67
148	UG Conductors	361/362	10,451	1,560	176	22	145	638	2,868	62	303
149	Line Transformers	361/362	13,481	7,656	593	83	324	514	1,744	57	237
150	Services	361/362	1,738	1,422	102	15	69	73	41	9	4
151	Meters	361/362	14,643	8,493	606	88	397	2,189	2,192	262	229

Total
Revenue requirement by rate class by account
Tot
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Duquesne Light Company
Class ACOS Study
Fully Projected Future Test Year
Revenue requirement by rate class by account

Line	Account	No.	Balance	GL	GLH	L	HVPS	SE	SL	UMS
115										
116	E. ADMINISTRATIVE AND GENERAL									
117	Admin & Gen Salaries	920	32,037	3,061	441	1,027	1	57	629	20
118	Office Supp & Exp- Bill Print	921Bill	2,647	3	0	0	0	0	25	4
119	Office Supp & Exp- Other	921	8,013	766	110	257	0	14	157	5
120	Outside Services- Cust Care	923CC	301	0	0	0	0	0	3	0
121	Outside Services- HR	923M	3,704	354	51	119	0	7	73	2
122	Outside Services- Other	923	28,867	2,758	397	925	0	51	566	18
123	Property Insurance	924	4,671	676	104	218	0	12	80	4
124	Injuries & Damages	925	473	45	7	15	0	1	9	0
125	Empl Pensions & Benefits	926	10,137	969	140	325	0	18	199	6
126	Regulatory Commission	928	264	32	4	10	1	1	5	1
127	Duplicate Charges- Electric	928	0	0	0	0	0	0	0	0
128	Marketing, Communications	930	0	0	0	0	0	0	0	0
129	Misc. General Plant	930	9,687	926	133	310	0	17	190	6
130	General Plant Rent	931	2,803	268	39	90	0	5	55	2
131	Misc Genl Plant- Metering	935M	1,249	15	2	0	0	0	0	0
132	Misc Genl Plant- Other	935P	11,172	1,067	154	358	0	20	219	7
133	Admin & Genl. Exp.	920-932	116,027	10,941	1,582	3,654	3	202	2,211	76
134										
135	Total Operating Expenses		201,407	18,903	2,670	6,377	4	355	3,248	141
136										
137	II. DEPRECIATION EXPENSE									
138	Intangible- Other	361/362	11,213	374	55	101	1	5	38	2
139	Intangible- Customers	361/362	29,233	36	4	1	0	0	280	40
140	Intangible- AMI	361/362	6,461	48	6	1	1	0	0	0
141	Transmission Plant	361/362	0	0	0	0	0	0	0	0
142	Structures and Improvements	361/362	1,505	278	42	95	0	5	4	1
143	Direct assignment	361/362	0	0	0	0	0	0	0	0
144	Station Equipment	361/362	11,332	2,095	318	717	0	38	33	11
145	Poles, Towers and Fixtures	361/362	10,343	1,405	174	500	0	29	45	11
146	OH Conductors and Devices	361/362	13,356	1,814	225	646	0	38	58	15
147	UG Conduits	361/362	2,319	677	118	219	0	11	10	3
148	UG Conductors	361/362	10,451	3,051	534	986	0	49	44	15
149	Line Transformers	361/362	13,481	1,571	241	339	0	24	83	15
150	Services	361/362	1,738	3	0	0	0	0	0	0
151	Meters	361/362	14,643	161	20	5	2	0	0	0

Total
Revenue requirement by rate class by account
Tot
Exh 6-7

Duquesne Light Company
Class ACOS Study
Fully Projected Future Test Year
Revenue requirement by rate class by account

Line	Account	No.	Balance	RS	RH	RA	GS	GM<25	GM>25	GMH<25	GMH>25
152	Street Lighting	361/362	1,049	0	0	0	0	0	0	0	0
153	General / Common Plant	364	15,514	8,869	935	95	296	642	1,882	65	194
154	Amort Exp- Reg Assets- Tran		0	0	0	0	0	0	0	0	0
155	Amort Exp- Reg Assets- Dist		9,988	4,332	436	56	158	458	1,712	45	182
156	Depreciation Expense	403	152,625	85,388	7,463	970	3,489	8,683	19,632	945	2,087
157											
158	III. TAXES and OTHER										
159	A. GENERAL TAXES										
160	Payroll related	408	5,737	3,280	346	35	109	237	696	24	72
161	PURTA, Real estate	408.16	1,280	587	58	7	22	66	211	7	22
162	Capital stock		0	0	0	0	0	0	0	0	0
163	Other	408	0	0	0	0	0	0	0	0	0
164	General Taxes		7,017	3,867	404	42	131	304	906	31	94
165											
166	B. GROSS RECEIPTS TAX										
167	Gross Receipts tax		29,369	15,105	1,294	154	605	1,357	4,288	130	400
168	Gross Receipts Tax		29,369	15,105	1,294	154	605	1,357	4,288	130	400
169											
170	B. FEDERAL / STATE INCOME TAXES										
171	State Income Tax Expense		2,280	792	18	5	45	94	487	6	36
172	Federal Income Tax Expense		11,861	4,122	95	26	235	488	2,533	31	186
173	Income Taxes	409-411	14,140	4,915	114	31	281	582	3,020	37	222
174	Total Taxes	408-411	50,526	23,887	1,811	228	1,016	2,242	8,215	198	716
175											
176	TOTAL EXPENSES		404,559	225,862	21,865	2,432	8,337	19,027	51,917	1,959	5,283
177											
178	IV. OPERATING REVENUES at Present Rates										
179	Distribution Revenue		490,444	252,252	21,607	2,569	10,095	22,656	71,606	2,175	6,680
180	Transmission Revenue		0	0	0	0	0	0	0	0	0
181	POLR Revenue		0	0	0	0	0	0	0	0	0
182	Forfeited Discounts		3,628	2,853	470	12	63	51	142	5	16
183	Misc Service Revenue		3,009	1,548	133	16	62	139	439	13	41
184	Rent For Electric Property		8,494	4,250	453	58	122	336	1,333	30	133
185	Other Electric Revenues		410	211	18	2	8	19	60	2	6
186	Operating Revenues		505,985	261,114	22,681	2,657	10,351	23,200	73,580	2,225	6,875
187											
188	TOTAL EXPENSES		404,559	225,862	21,865	2,432	8,337	19,027	51,917	1,959	5,283
189	V. NET INCOME at Present Rates		101,426	35,252	816	225	2,013	4,173	21,664	266	1,593

Total
Revenue requirement by rate class by account
Tot
Exh 6-7

Duquesne Light Company
Class ACOS Study
Fully Projected Future Test Year
Revenue requirement by rate class by account

Line	Account	No.	Balance	GL	GLH	L	HVPS	SE	SL	UMS
152	Street Lighting	361/362	1,049	0	0	0	0	0	1,049	0
153	General / Common Plant	364	15,514	1,482	214	497	0	27	304	10
154	Amort Exp- Reg Assets- Tran		0	0	0	0	0	0	0	0
155	Amort Exp- Reg Assets- Dist		9,988	1,607	248	520	0	28	196	10
156	Depreciation Expense	403	152,625	14,603	2,201	4,626	4	255	2,145	134
157										
158	III. TAXES and OTHER									
159	A. GENERAL TAXES									
160	Payroll related	408	5,737	548	79	184	0	10	113	4
161	PURTA, Real estate	408.16	1,280	185	29	60	0	3	22	1
162	Capital stock		0	0	0	0	0	0	0	0
163	Other	408	0	0	0	0	0	0	0	0
164	General Taxes		7,017	733	107	244	0	13	134	5
165										
166	B. GROSS RECEIPTS TAX									
167	Gross Receipts tax		29,369	3,610	482	1,106	88	85	604	61
168	Gross Receipts Tax		29,369	3,610	482	1,106	88	85	604	61
169										
170	B. FEDERAL / STATE INCOME TAXES									
171	State Income Tax Expense		2,280	474	55	131	27	15	80	14
172	Federal Income Tax Expense		11,861	2,465	287	682	142	76	418	71
173	Income Taxes	409-411	14,140	2,939	342	814	170	91	498	85
174	Total Taxes	408-411	50,526	7,283	932	2,163	258	189	1,237	150
175										
176	TOTAL EXPENSES		404,559	40,789	5,802	13,166	265	800	6,630	426
177										
178	IV. OPERATING REVENUES at Present Rates									
179	Distribution Revenue		490,444	60,291	8,057	18,462	1,472	1,418	10,090	1,015
180	Transmission Revenue		0	0	0	0	0	0	0	0
181	POLR Revenue		0	0	0	0	0	0	0	0
182	Forfeited Discounts		3,628	7	0	0	0	0	6	3
183	Misc Service Revenue		3,009	370	49	113	9	9	62	6
184	Rent For Electric Property		8,494	1,154	143	411	0	24	37	9
185	Other Electric Revenues		410	50	7	15	1	1	8	1
186	Operating Revenues		505,985	61,872	8,256	19,002	1,482	1,452	10,204	1,034
187										
188	TOTAL EXPENSES		404,559	40,789	5,802	13,166	265	800	6,630	426
189	V. NET INCOME at Present Rates		101,426	21,083	2,454	5,836	1,217	652	3,574	608

Total
Revenue requirement by rate class by account
Tot
Exh 6-7

Duquesne Light Company
Class ACOS Study
Fully Projected Future Test Year
Revenue requirement by rate class by account

Line	Account	No.	Balance	RS	RH	RA	GS	GM<25	GM>25	GMH<25	GMH>25
190											
191	SUMMARY REPORT										
192	OPERATING REVENUES										
193	Utility Revenues	440-446	494,072	255,105	22,077	2,581	10,158	22,706	71,748	2,180	6,695
194	Other Operating Revenues	450-456	11,913	6,008	604	76	192	494	1,832	45	180
195	Total Operating Revenues		505,985	261,114	22,681	2,657	10,351	23,200	73,580	2,225	6,875
196											
197	OPERATING EXPENSES										
198	Distribution / Transmission	580-599	55,044	25,450	2,702	345	778	2,509	9,154	237	932
199	Customer Acctg & Service	901-919	30,336	24,620	3,000	173	783	619	885	69	96
200	Admin & General	920-932	116,027	66,517	6,889	716	2,271	4,974	14,032	510	1,451
201	Total Operating Expenses		201,407	116,586	12,591	1,234	3,832	8,102	24,070	816	2,479
202											
203	Depreciation Expense	403	152,625	85,388	7,463	970	3,489	8,683	19,632	945	2,087
204	Taxes Other Than Income Tax /	408	36,386	18,973	1,698	196	736	1,660	5,194	161	494
205	INCOME BEFORE INCOME T		115,567	40,167	930	257	2,294	4,755	24,684	304	1,815
206	Income Taxes	409-411	14,140	4,915	114	31	281	582	3,020	37	222
207	NET INCOME		101,426	35,252	816	225	2,013	4,173	21,664	266	1,593
208	RATE BASE		1,926,260	904,262	86,435	11,192	34,289	96,753	310,772	9,833	33,051
209	Return on Rate Base		5.27%	3.90%	0.94%	2.01%	5.87%	4.31%	6.97%	2.71%	4.82%
210											
211	REVENUE REQUIREMENTS										
212	Target Rate of Return		8.0600%	8.0600%	8.0600%	8.0600%	8.0600%	8.0600%	8.0600%	8.0600%	8.0600%
213	Rate Base		1,926,260	904,262	86,435	11,192	34,289	96,753	310,772	9,833	33,051
214											
215	Operating expenses		190,672	108,217	11,222	1,198	3,644	7,943	23,622	800	2,430
216	Uncollectibles expense		11,498	9,042	1,491	38	200	161	450	16	50
217	Depreciation expense		152,625	85,388	7,463	970	3,489	8,683	19,632	945	2,087
218	Regulatory Commission Expense		376	201	20	2	7	18	51	2	5
219	General taxes / Other		7,017	3,867	404	42	131	304	906	31	94
220	Subtotal- Operating Costs to rec		362,188	206,715	20,599	2,251	7,472	17,109	44,661	1,793	4,667
221											
222	Target Return on Rate Base- Aft		155,257	72,884	6,967	902	2,764	7,798	25,048	793	2,664
223	Income taxes to recover		36,012	16,906	1,616	209	641	1,809	5,810	184	618
224											
225	Subtotal- Rev Req before GRT		553,457	296,504	29,181	3,362	10,877	26,716	75,520	2,770	7,949
226	GRT needed		34,123	18,326	1,803	207	673	1,650	4,641	171	488
227	TOTAL REVENUE REQUIREMENT		587,580	314,830	30,984	3,569	11,550	28,366	80,160	2,941	8,437

Total
Revenue requirement by rate class by account
Tot
Exh 6-7

Duquesne Light Company
Class ACOS Study
Fully Projected Future Test Year
Revenue requirement by rate class by account

Line	Account	No.	Balance	GL	GLH	L	HVPS	SE	SL	UMS	
190	SUMMARY REPORT										
191	OPERATING REVENUES										
192	Utility Revenues	440-446	494,072	60,298	8,057	18,462	1,472	1,418	10,096	1,018	
193	Other Operating Revenues	450-456	11,913	1,574	199	539	10	34	107	16	
194	Total Operating Revenues		505,985	61,872	8,256	19,002	1,482	1,452	10,204	1,034	
195	OPERATING EXPENSES										
196	Distribution / Transmission	580-599	55,044	7,905	1,084	2,720	0	154	1,019	56	
197	Customer Acctg & Service	901-919	30,336	57	3	3	0	0	19	9	
198	Admin & General	920-932	116,027	10,941	1,582	3,654	3	202	2,211	76	
199	Total Operating Expenses		201,407	18,903	2,670	6,377	4	355	3,248	141	
200	Depreciation Expense	403	152,625	14,603	2,201	4,626	4	255	2,145	134	
201	Taxes Other Than Income Tax /	408	36,386	4,344	590	1,349	88	98	739	66	
202	INCOME BEFORE INCOME T		115,567	24,022	2,796	6,650	1,386	743	4,072	693	
203	Income Taxes	409-411	14,140	2,939	342	814	170	91	498	85	
204	NET INCOME		101,426	21,083	2,454	5,836	1,217	652	3,574	608	
205	RATE BASE		1,926,260	279,589	43,506	89,889	22	4,860	19,900	1,905	
206	Return on Rate Base		5.27%	7.54%	5.64%	6.49%	5610.46%	13.42%	17.96%	31.94%	
207	REVENUE REQUIREMENTS										
208	Target Rate of Return		8.0600%	8.0600%	8.0600%	8.0600%	8.0600%	8.0600%	8.0600%	8.0600%	
209	Rate Base		1,926,260	279,589	43,506	89,889	22	4,860	19,900	1,905	
210	Operating expenses		190,672	18,851	2,665	6,367	3	355	3,224	132	
211	Uncollectibles expense		11,498	21	0	0	0	0	20	10	
212	Depreciation expense		152,625	14,603	2,201	4,626	4	255	2,145	134	
213	Regulatory Commission Expense		376	42	6	14	0	1	5	0	
214	General taxes / Other		7,017	733	107	244	0	13	134	5	
215	Subtotal- Operating Costs to rec		362,188	34,251	4,980	11,250	7	624	5,529	281	
216	Target Return on Rate Base- Aft		155,257	22,535	3,507	7,245	2	392	1,604	154	
217	Income taxes to recover		36,012	5,227	813	1,681	0	91	372	36	
218	Subtotal- Rev Req before GRT		553,457	62,013	9,300	20,176	9	1,107	7,505	470	
219	GRT needed		34,123	3,801	570	1,236	1	68	460	29	
220	TOTAL REVENUE REQUIREMENT		587,580	65,814	9,870	21,412	9	1,174	7,965	499	

Line	Account	No.	Balance	Allocator	RS	RH	RA	GS	GM<25	GM>25	GMH<25	GMH>25
1	I. ELECTRIC PLANT IN SERVICE											
2	INTANGIBLE PLANT											
3	Organization / Franchise	301 / 302	49	PriD-Pt	17	2	0	0	2	11	0	1
4	SW- Plant/ OM	303P	4,370	PriD-Pt	1,468	182	23	40	201	934	17	95
5	SW- Customer-related	303C	0	None	0	0	0	0	0	0	0	0
6	SW- Labor-related	303L	1,725	PriD-Lab	647	80	10	15	76	349	6	35
7	SW- AMI	303AMI	0	None	0	0	0	0	0	0	0	0
8	Software- RB / CIP/Cyber	303F	28,081	PriD-Pt	9,435	1,167	145	258	1,294	6,001	110	612
9	Intangible Plant		<u>34,226</u>		<u>11,567</u>	<u>1,431</u>	<u>178</u>	<u>314</u>	<u>1,573</u>	<u>7,294</u>	<u>134</u>	<u>744</u>
10												
11	C. TRANSMISSION PLANT											
12	Transmission Plant	361	0	None	0	0	0	0	0	0	0	0
13	Transmission Plant	350-359	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
14												
15	D. DISTRIBUTION PLANT											
16	Land and Land Rights	360	13,579	NCP-Prim	5,440	673	84	110	553	2,561	47	261
17	Structures and Improvements	361	70,012	NCP-Prim	28,047	3,469	432	568	2,850	13,205	242	1,346
18	Direct Assignment	361	0	NCP-Prim	0	0	0	0	0	0	0	0
19	Station Equipment	362	474,103	NCP-Prim	189,928	23,492	2,927	3,848	19,297	89,423	1,637	9,116
20	Station Equipment- Network	362	13,188	NCP-Prim-Net	0	0	0	25	209	1,812	32	296
21	Poles, Towers and Fixtures	364	395,657	NCP-Prim-NonNet	166,126	20,548	2,560	3,329	16,576	75,601	1,386	7,545
22	OH Conductors and Devices	365	408,338	NCP-Prim-NonNet	171,450	21,206	2,642	3,435	17,108	78,024	1,430	7,787
23	UG Conduits- Radial	366	111,167	NCP-Prim-Rad	2,187	270	34	1,753	8,727	39,802	729	3,972
24	UG Conduits- Network	366	19,816	NCP-Prim-Net	0	0	0	38	314	2,723	49	445
25	UG Conduits- URD	366	19,771	NCP-Prim-URD	17,357	2,147	267	0	0	0	0	0
26	UG Conductors- Radial	367	271,024	NCP-Prim-Rad	5,331	659	82	4,273	21,276	97,037	1,778	9,685
27	UG Conductors- Network	367	48,311	NCP-Prim-Net	0	0	0	93	766	6,639	119	1,086
28	UG Conductors- URD	367	48,200	NCP-Prim-URD	42,314	5,234	652	0	0	0	0	0
29	Line Transformers- OH	368	27,522	NCP-Prim-NonNet	11,556	1,429	178	232	1,153	5,259	96	525
30	Line Transformers- Radial	368	0	None	0	0	0	0	0	0	0	0
31	Line Transformers- Network	368	0	None	0	0	0	0	0	0	0	0
32	Line Transformers- URD	368	0	None	0	0	0	0	0	0	0	0
33	Services	369	0	None	0	0	0	0	0	0	0	0
34	Meters	370	0	None	0	0	0	0	0	0	0	0
35	Street Lighting	373	0	None	0	0	0	0	0	0	0	0
36	ARO- Dist Plant	ARO	0	PriD-Pt	0	0	0	0	0	0	0	0
37	Distribution Plant	360-373	<u>1,920,689</u>		<u>639,735</u>	<u>79,127</u>	<u>9,859</u>	<u>17,704</u>	<u>88,829</u>	<u>412,087</u>	<u>7,545</u>	<u>42,065</u>
38												

Line	Account	No.	Balance	Allocator	GL	GLH	L	HVPS	SE	SL	UMS
1	I. ELECTRIC PLANT IN SERVICE										
2	INTANGIBLE PLANT										
3	Organization / Franchise	301 / 302	49	PriD-Pt	10	2	4	0	0	0	0
4	SW- Plant/ OM	303P	4,370	PriD-Pt	919	141	314	0	17	14	5
5	SW- Customer-related	303C	0	None	0	0	0	0	0	0	0
6	SW- Labor-related	303L	1,725	PriD-Lab	331	48	115	0	6	5	2
7	SW- AMI	303AMI	0	None	0	0	0	0	0	0	0
8	Software- RB / CIP/Cyber	303F	28,081	PriD-Pt	5,906	904	2,018	0	107	93	32
9	Intangible Plant		<u>34,226</u>		<u>7,167</u>	<u>1,093</u>	<u>2,450</u>	<u>0</u>	<u>130</u>	<u>113</u>	<u>38</u>
10											
11	C. TRANSMISSION PLANT										
12	Transmission Plant	361	0	None	0	0	0	0	0	0	0
13	Transmission Plant	350-359	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
14											
15	D. DISTRIBUTION PLANT										
16	Land and Land Rights	360	13,579	NCP-Prim	2,511	382	859	0	46	40	13
17	Structures and Improvements	361	70,012	NCP-Prim	12,945	1,967	4,430	0	236	205	70
18	Direct Assignment	361	0	NCP-Prim	0	0	0	0	0	0	0
19	Station Equipment	362	474,103	NCP-Prim	87,663	13,321	30,000	0	1,595	1,386	471
20	Station Equipment- Network	362	13,188	NCP-Prim-Net	6,837	2,333	1,639	0	0	0	3
21	Poles, Towers and Fixtures	364	395,657	NCP-Prim-NonNet	66,812	8,284	23,875	0	1,395	1,212	408
22	OH Conductors and Devices	365	408,338	NCP-Prim-NonNet	68,953	8,550	24,640	0	1,440	1,251	421
23	UG Conduits- Radial	366	111,167	NCP-Pnm-Rad	35,174	4,361	12,570	0	734	638	215
24	UG Conduits- Network	366	19,816	NCP-Prim-Net	10,273	3,506	2,463	0	0	0	4
25	UG Conduits- URD	366	19,771	NCP-Pnm-URD	0	0	0	0	0	0	0
26	UG Conductors- Radial	367	271,024	NCP-Pnm-Rad	85,755	10,633	30,645	0	1,790	1,556	524
27	UG Conductors- Network	367	48,311	NCP-Prim-Net	25,046	8,547	6,005	0	0	0	10
28	UG Conductors- URD	367	48,200	NCP-Pnm-URD	0	0	0	0	0	0	0
29	Line Transformers- OH	368	27,522	NCP-Prim-NonNet	4,647	576	1,661	0	97	84	28
30	Line Transformers- Radial	368	0	None	0	0	0	0	0	0	0
31	Line Transformers- Network	368	0	None	0	0	0	0	0	0	0
32	Line Transformers- URD	368	0	None	0	0	0	0	0	0	0
33	Services	369	0	None	0	0	0	0	0	0	0
34	Meters	370	0	None	0	0	0	0	0	0	0
35	Street Lighting	373	0	None	0	0	0	0	0	0	0
36	ARO- Dist Plant	ARO	0	PriD-Pt	0	0	0	0	0	0	0
37	Distribution Plant	360-373	<u>1,920,689</u>		<u>406,617</u>	<u>62,461</u>	<u>138,787</u>	<u>0</u>	<u>7,333</u>	<u>6,372</u>	<u>2,166</u>
38											

Line	Account	No.	Balance	Allocator	RS	RH	RA	GS	GM<25	GM>25	GMH<25	GMH>25
39	E. GENERAL PLANT											
40	General Plant	389	141,961	PriD-Lab	53,271	6,589	821	1,243	6,220	28,680	525	2,904
41	AMI Assets	391	0	NCP-Prim-Net	0	0	0	0	0	0	0	0
42	General Plant	389-399	141,961		53,271	6,589	821	1,243	6,220	28,680	525	2,904
43												
44	TOTAL UTILITY PLANT		<u>2,096,876</u>		<u>704,573</u>	<u>87,147</u>	<u>10,858</u>	<u>19,261</u>	<u>96,623</u>	<u>448,061</u>	<u>8,204</u>	<u>45,713</u>
45												
46	II. DEPRECIATION RESERVE											
47	Intangible Plant	108.3	16,352	PriD-IntPt	5,526	684	85	150	752	3,485	64	355
48	Transmission Plant	108.3	0	PriD-IntPt	0	0	0	0	0	0	0	0
49	Structures and Improvements	108.5	39,570	NCP-Prim	15,852	1,961	244	321	1,611	7,464	137	761
50	Direct Assignment	108.5	0	NCP-Prim	0	0	0	0	0	0	0	0
51	Station Equipment	108.5	161,765	NCP-Prim	64,804	8,015	999	1,313	6,584	30,511	559	3,110
52	Poles, Towers and Fixtures	108.5	135,100	NCP-Prim-NonNet	56,725	7,016	874	1,137	5,660	25,815	473	2,576
53	OH Conductors and Devices	108.5	127,413	NCP-Prim-NonNet	53,497	6,617	824	1,072	5,338	24,346	446	2,430
54	UG Conduits	108.5	45,049	PriD-UG	5,840	722	90	535	2,702	12,707	233	1,320
55	UG Conductors	108.5	107,681	PriD-UG	13,959	1,727	215	1,279	6,458	30,375	556	3,156
56	Line Transformers	108.5	7,778	PriD-LTr	3,266	404	50	65	326	1,486	27	148
57	Services	108.5	0	None	0	0	0	0	0	0	0	0
58	Meters	108.5	0	None	0	0	0	0	0	0	0	0
59	Street Lighting	108.5	0	None	0	0	0	0	0	0	0	0
60	Other Distribution Plant	108.5	0	PriD-Pt	0	0	0	0	0	0	0	0
61	General	108.6	58,308	PriD-Lab	21,880	2,706	337	511	2,555	11,780	216	1,193
62	Depreciation Reserve	108	699,015		241,349	29,852	3,719	6,383	31,985	147,968	2,710	15,050
63												
64	III. OTHER RATE BASE ITEMS											
65	Cash Working Capital	131	17,997	PriD-OM	6,865	849	106	157	785	3,611	66	365
66	Cash Working Capital- Supp	131	0	None	0	0	0	0	0	0	0	0
67	Materials & Supplies	255	8,867	PriD-Pt	2,979	368	46	81	409	1,895	35	193
68	Customer Deposits		0	CustDeposits	0	0	0	0	0	0	0	0
69	Capitalized Pension		48,694	PriD-Pt	16,360	2,024	252	447	2,244	10,405	191	1,062
70	ADIT- Transmission	154	0	None	0	0	0	0	0	0	0	0
71	ADIT- Distribution	154	(319,807)	PriD-Pt	(107,448)	(13,290)	(1,656)	(2,938)	(14,737)	(68,340)	(1,251)	(6,972)
72	ADIT- General	182	(18,198)	PriD-Lab	(6,829)	(845)	(105)	(159)	(797)	(3,677)	(67)	(372)
73	Other Rate Base	131-283	(262,447)		(88,073)	(10,894)	(1,357)	(2,411)	(12,098)	(56,105)	(1,027)	(5,725)
74												
75	TOTAL RATE BASE		<u>1,135,414</u>		<u>375,151</u>	<u>46,402</u>	<u>5,781</u>	<u>10,467</u>	<u>52,540</u>	<u>243,988</u>	<u>4,467</u>	<u>24,939</u>
76												

Line	Account	No.	Balance	Allocator	GL	GLH	L	HVPS	SE	SL	UMS
39	E. GENERAL PLANT										
40	General Plant	389	141,961	PriD-Lab	27,234	3,913	9,442	0	517	449	152
41	AMI Assets	391	0	NCP-Prim-Net	0	0	0	0	0	0	0
42	General Plant	389-399	141,961		27,234	3,913	9,442	0	517	449	152
43											
44	TOTAL UTILITY PLANT		<u>2,096,876</u>		<u>441,018</u>	<u>67,467</u>	<u>150,680</u>	<u>0</u>	<u>7,980</u>	<u>6,935</u>	<u>2,356</u>
45											
46	II. DEPRECIATION RESERVE										
47	Intangible Plant	108.3	16,352	PriD-IntPt	3,424	522	1,171	0	62	54	18
48	Transmission Plant	108.3	0	PriD-IntPt	0	0	0	0	0	0	0
49	Structures and Improvements	108.5	39,570	NCP-Prim	7,317	1,112	2,504	0	133	116	39
50	Direct Assignment	108.5	0	NCP-Prim	0	0	0	0	0	0	0
51	Station Equipment	108.5	161,765	NCP-Prim	29,911	4,545	10,236	0	544	473	161
52	Poles, Towers and Fixtures	108.5	135,100	NCP-Prim-NonNet	22,813	2,829	8,152	0	476	414	139
53	OH Conductors and Devices	108.5	127,413	NCP-Prim-NonNet	21,515	2,668	7,689	0	449	390	131
54	UG Conduits	108.5	45,049	PriD-UG	13,581	2,351	4,492	0	219	191	65
55	UG Conductors	108.5	107,681	PriD-UG	32,463	5,620	10,738	0	525	456	156
56	Line Transformers	108.5	7,778	PriD-LTr	1,313	163	469	0	27	24	8
57	Services	108.5	0	None	0	0	0	0	0	0	0
58	Meters	108.5	0	None	0	0	0	0	0	0	0
59	Street Lighting	108.5	0	None	0	0	0	0	0	0	0
60	Other Distribution Plant	108.5	0	PriD-Pt	0	0	0	0	0	0	0
61	General	108.6	58,308	PriD-Lab	11,186	1,607	3,878	0	212	185	63
62	Depreciation Reserve	108	699,015		143,523	21,416	49,329	0	2,649	2,302	781
63											
64	III. OTHER RATE BASE ITEMS										
65	Cash Working Capital	131	17,997	PriD-OM	3,393	478	1,181	0	65	57	19
66	Cash Working Capital- Supp	131	0	None	0	0	0	0	0	0	0
67	Materials & Supplies	255	8,867	PriD-Pt	1,865	285	637	0	34	29	10
68	Customer Deposits		0	CustDeposits	0	0	0	0	0	0	0
69	Capitalized Pension		48,694	PriD-Pt	10,242	1,567	3,499	0	185	161	55
70	ADIT- Transmission	154	0	None	0	0	0	0	0	0	0
71	ADIT- Distribution	154	(319,807)	PriD-Pt	(67,267)	(10,291)	(22,983)	0	(1,217)	(1,058)	(359)
72	ADIT- General	182	(18,198)	PriD-Lab	(3,491)	(502)	(1,210)	0	(66)	(58)	(20)
73	Other Rate Base	131-283	(262,447)		(55,258)	(8,462)	(18,875)	0	(999)	(868)	(295)
74											
75	TOTAL RATE BASE		<u>1,135,414</u>		<u>242,237</u>	<u>37,588</u>	<u>82,476</u>	<u>0</u>	<u>4,332</u>	<u>3,765</u>	<u>1,280</u>
76											

Line	Account	No.	Balance	Allocator	RS	RH	RA	GS	GM<25	GM>25	GMH<25	GMH>25
77	I. OPERATING AND MAINTENANCE EXPENSES											
78	B. TRANSMISSION EXPENSE											
79	POLR Expense		0	None	0	0	0	0	0	0	0	0
80	Transmission Expense		0	None	0	0	0	0	0	0	0	0
81	Transmission Expense		<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
82												
83	C. DISTRIBUTION EXPENSE											
84	Ops Supv & Engineering	580	3,601	PriD-Lab	1,351	167	21	32	158	728	13	74
85	Load Dispatching	581	1,238	NCP-Prim	496	61	8	10	50	234	4	24
86	Station Expenses	582	425	NCP-Prim	170	21	3	3	17	80	1	8
87	OH Line Expenses	583	755	NCP-Prim-NonNet	317	39	5	6	32	144	3	14
88	UG Line Expenses	584	445	PriD-UG	58	7	1	5	27	126	2	13
89	Meter Expenses	586	0	None	0	0	0	0	0	0	0	0
90	Customer Installation Expenses	587	0	None	0	0	0	0	0	0	0	0
91	Misc. Distribution Expenses	588	5,260	PriD-Pt	1,767	219	27	48	242	1,124	21	115
92	Rents	589	0	PriD-Pt	0	0	0	0	0	0	0	0
93	Maint Supv & Engineering	590	354	PriD-Lab	133	16	2	3	16	72	1	7
94	Maint of Structures	591	159	NCP-Prim	64	8	1	1	6	30	1	3
95	Maint of Station Equip	592	2,738	NCP-Prim	1,097	136	17	22	111	516	9	53
96	Maint of OH Lines	593	25,196	NCP-Prim-NonNet	10,579	1,308	163	212	1,056	4,814	88	480
97	Maint of UG Lines	594	1,075	PriD-UG	139	17	2	13	64	303	6	32
98	Maint of Line Transformers	595	2	PriD-LTr	1	0	0	0	0	0	0	0
99	Maint of Lighting	596	0	None	0	0	0	0	0	0	0	0
100	Maint of Meters	597	0	None	0	0	0	0	0	0	0	0
101	Maint of Misc. Plant	599	46	PriD-Pt	15	2	0	0	2	10	0	1
102	Oper. & Maint. Exp.	500-599	<u>41,295</u>		<u>16,188</u>	<u>2,002</u>	<u>249</u>	<u>357</u>	<u>1,782</u>	<u>8,181</u>	<u>150</u>	<u>824</u>
103			41,295		16,188	2,002	249	357	1,782	8,181	150	824
104	D. CUSTOMER ACCOUNTS AND SERVICE											
105	Supervision	901	0	None	0	0	0	0	0	0	0	0
106	Meter Reading Exp	902	0	None	0	0	0	0	0	0	0	0
107	Customer Records & Coll	903	0	None	0	0	0	0	0	0	0	0
108	Uncollectible Accounts	904	0	Dist_Rev	0	0	0	0	0	0	0	0
109	OPEN	904	0	None	0	0	0	0	0	0	0	0
110	Customer Accts. Exp.	901-905	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
111												
112	Customer Assistance	908	0	None	0	0	0	0	0	0	0	0
113	Customer Service Exp.	908-916	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
114	Customer Accts. & Serv. Exp.	901-919	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

Line	Account	No.	Balance	Allocator	GL	GLH	L	HVPS	SE	SL	UMS
77	I. OPERATING AND MAINTENANCE EXPENSES										
78	B. TRANSMISSION EXPENSE										
79	POLR Expense		0	None	0	0	0	0	0	0	0
80	Transmission Expense		0	None	0	0	0	0	0	0	0
81	Transmission Expense		<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
82											
83	C. DISTRIBUTION EXPENSE										
84	Ops Supv & Engineering	580	3,601	PriD-Lab	691	99	240	0	13	11	4
85	Load Dispatching	581	1,238	NCP-Prim	229	35	78	0	4	4	1
86	Station Expenses	582	425	NCP-Prim	79	12	27	0	1	1	0
87	OH Line Expenses	583	755	NCP-Prim-NonNet	128	16	46	0	3	2	1
88	UG Line Expenses	584	445	PriD-UG	134	23	44	0	2	2	1
89	Meter Expenses	586	0	None	0	0	0	0	0	0	0
90	Customer Installation Expenses	587	0	None	0	0	0	0	0	0	0
91	Misc. Distribution Expenses	588	5,260	PriD-Pt	1,106	169	378	0	20	17	6
92	Rents	589	0	PriD-Pt	0	0	0	0	0	0	0
93	Maint Supv & Engineering	590	354	PriD-Lab	68	10	24	0	1	1	0
94	Maint of Structures	591	159	NCP-Prim	29	4	10	0	1	0	0
95	Maint of Station Equip	592	2,738	NCP-Prim	506	77	173	0	9	8	3
96	Maint of OH Lines	593	25,196	NCP-Prim-NonNet	4,255	528	1,520	0	89	77	26
97	Maint of UG Lines	594	1,075	PriD-UG	324	56	107	0	5	5	2
98	Maint of Line Transformers	595	2	PriD-LTr	0	0	0	0	0	0	0
99	Maint of Lighting	596	0	None	0	0	0	0	0	0	0
100	Maint of Meters	597	0	None	0	0	0	0	0	0	0
101	Maint of Misc. Plant	599	46	PriD-Pt	10	1	3	0	0	0	0
102	Oper. & Maint. Exp.	500-599	<u>41,295</u>		<u>7,559</u>	<u>1,031</u>	<u>2,651</u>	<u>0</u>	<u>149</u>	<u>129</u>	<u>44</u>
103			41,295		7,559	1,031	2,651	0	149	129	44
104	D. CUSTOMER ACCOUNTS AND SERVICE										
105	Supervision	901	0	None	0	0	0	0	0	0	0
106	Meter Reading Exp	902	0	None	0	0	0	0	0	0	0
107	Customer Records & Coll	903	0	None	0	0	0	0	0	0	0
108	Uncollectible Accounts	904	0	Dist_Rev	0	0	0	0	0	0	0
109	OPEN	904	0	None	0	0	0	0	0	0	0
110	Customer Accts. Exp.	901-905	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
111											
112	Customer Assistance	908	0	None	0	0	0	0	0	0	0
113	Customer Service Exp.	908-916	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
114	Customer Accts. & Serv. Exp.	901-919	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

Line	Account	No.	Balance	Allocator	RS	RH	RA	GS	GM<25	GM>25	GMH<25	GMH>25
115												
116	E. ADMINISTRATIVE AND GENERAL											
117	Admin & Gen Salaries	920	14,915	PriD-Lab	5,597	692	86	131	654	3,013	55	305
118	Office Supp & Exp- Bill Print	921Bill	0	None	0	0	0	0	0	0	0	0
119	Office Supp & Exp- Other	921	3,731	PriD-Lab	1,400	173	22	33	163	754	14	76
120	Outside Services- Cust Care	923CC	0	None	0	0	0	0	0	0	0	0
121	Outside Services- HR	923M	1,724	PriD-Lab	647	80	10	15	76	348	6	35
122	Outside Services- Other	923	13,439	PriD-Lab	5,043	624	78	118	589	2,715	50	275
123	Property Insurance	924	2,795	PriD-Pt	939	116	14	26	129	597	11	61
124	Injuries & Damages	925	220	PriD-Lab	83	10	1	2	10	44	1	5
125	Empl Pensions & Benefits	926	4,719	PriD-Lab	1,771	219	27	41	207	953	17	97
126	Regulatory Commission	928	0	None	0	0	0	0	0	0	0	0
127	Duplicate Charges- Electric	928	0	PriD-Lab	0	0	0	0	0	0	0	0
128	Marketing, Communications	930.1	0	None	0	0	0	0	0	0	0	0
129	Misc. General Plant	930.2	4,510	PriD-Lab	1,692	209	26	39	198	911	17	92
130	General Plant Rent	931	1,305	PriD-Lab	490	61	8	11	57	264	5	27
131	Misc Genl Plant- Metering	935M	0	PriD-Lab	0	0	0	0	0	0	0	0
132	Misc Genl Plant- Other	935P	5,201	PriD-Lab	1,952	241	30	46	228	1,051	19	106
133	Admin & Genl. Exp.	920-932	52,560		19,613	2,426	302	461	2,309	10,651	195	1,079
134												
135	Total Operating Expenses		93,854		35,801	4,428	552	818	4,091	18,832	345	1,903
136												
137	II. DEPRECIATION EXPENSE											
138	Intangible- Other	361/362	1,268	PriD-IntPt	429	53	7	12	58	270	5	28
139	Intangible- Customers	361/362	0	None	0	0	0	0	0	0	0	0
140	Intangible- AMI	361/362	0	None	0	0	0	0	0	0	0	0
141	Transmission Plant	361/362	0	PriD-IntPt	0	0	0	0	0	0	0	0
142	Structures and Improvements	361/362	1,505	NCP-Prim	603	75	9	12	61	284	5	29
143	Direct assignment	361/362	0	NCP-Prim	0	0	0	0	0	0	0	0
144	Station Equipment	361/362	11,332	NCP-Prim	4,540	562	70	92	461	2,137	39	218
145	Poles, Towers and Fixtures	361/362	8,190	NCP-Prim-NonNet	3,439	425	53	69	343	1,565	29	156
146	OH Conductors and Devices	361/362	10,576	NCP-Prim-NonNet	4,440	549	68	89	443	2,021	37	202
147	UG Conduits	361/362	2,096	PriD-UG	272	34	4	25	126	591	11	61
148	UG Conductors	361/362	9,445	PriD-UG	1,224	151	19	112	566	2,664	49	277
149	Line Transformers	361/362	854	PriD-LTr	358	44	6	7	36	163	3	16
150	Services	361/362	0	None	0	0	0	0	0	0	0	0
151	Meters	361/362	0	None	0	0	0	0	0	0	0	0

Line	Account	No.	Balance	Allocator	GL	GLH	L	HVPS	SE	SL	UMS
115	E. ADMINISTRATIVE AND GENERAL										
117	Admin & Gen Salaries	920	14,915	PriD-Lab	2,861	411	992	0	54	47	16
118	Office Supp & Exp- Bill Print	921Bill	0	None	0	0	0	0	0	0	0
119	Office Supp & Exp- Other	921	3,731	PriD-Lab	716	103	248	0	14	12	4
120	Outside Services- Cust Care	923CC	0	None	0	0	0	0	0	0	0
121	Outside Services- HR	923M	1,724	PriD-Lab	331	48	115	0	6	5	2
122	Outside Services- Other	923	13,439	PriD-Lab	2,578	370	894	0	49	43	14
123	Property Insurance	924	2,795	PriD-Pt	588	90	201	0	11	9	3
124	Injuries & Damages	925	220	PriD-Lab	42	6	15	0	1	1	0
125	Empl Pensions & Benefits	926	4,719	PriD-Lab	905	130	314	0	17	15	5
126	Regulatory Commission	928	0	None	0	0	0	0	0	0	0
127	Duplicate Charges- Electric	928	0	PriD-Lab	0	0	0	0	0	0	0
128	Marketing, Communications	930.1	0	None	0	0	0	0	0	0	0
129	Misc. General Plant	930.2	4,510	PriD-Lab	865	124	300	0	16	14	5
130	General Plant Rent	931	1,305	PriD-Lab	250	36	87	0	5	4	1
131	Misc Genl Plant- Metering	935M	0	PriD-Lab	0	0	0	0	0	0	0
132	Misc Genl Plant- Other	935P	5,201	PriD-Lab	998	143	346	0	19	16	6
133	Admin & Genl. Exp.	920-932	52,560		10,135	1,462	3,511	0	192	167	56
134											
135	Total Operating Expenses		93,854		17,694	2,492	6,161	0	341	296	100
136											
137	II. DEPRECIATION EXPENSE										
138	Intangible- Other	361/362	1,268	PriD-IntPt	266	41	91	0	5	4	1
139	Intangible- Customers	361/362	0	None	0	0	0	0	0	0	0
140	Intangible- AMI	361/362	0	None	0	0	0	0	0	0	0
141	Transmission Plant	361/362	0	PriD-IntPt	0	0	0	0	0	0	0
142	Structures and Improvements	361/362	1,505	NCP-Prim	278	42	95	0	5	4	1
143	Direct assignment	361/362	0	NCP-Prim	0	0	0	0	0	0	0
144	Station Equipment	361/362	11,332	NCP-Prim	2,095	318	717	0	38	33	11
145	Poles, Towers and Fixtures	361/362	8,190	NCP-Prim-NonNet	1,383	171	494	0	29	25	8
146	OH Conductors and Devices	361/362	10,576	NCP-Prim-NonNet	1,786	221	638	0	37	32	11
147	UG Conduits	361/362	2,096	PriD-UG	632	109	209	0	10	9	3
148	UG Conductors	361/362	9,445	PriD-UG	2,847	493	942	0	46	40	14
149	Line Transformers	361/362	854	PriD-LTr	144	18	52	0	3	3	1
150	Services	361/362	0	None	0	0	0	0	0	0	0
151	Meters	361/362	0	None	0	0	0	0	0	0	0

Line	Account	No.	Balance	Allocator	RS	RH	RA	GS	GM<25	GM>25	GMH<25	GMH>25
152	Street Lighting	361/362	0	None	0	0	0	0	0	0	0	0
153	General / Common Plant	364	7,222	PriD-Lab	2,710	335	42	63	316	1,459	27	148
154	Amort Exp- Reg Assets- Tran		0	None	0	0	0	0	0	0	0	0
155	Amort Exp- Reg Assets- Dist		6,661	PriD-Pt	2,238	277	34	61	307	1,423	26	145
156	Depreciation Expense	403	59,149		20,253	2,505	312	542	2,718	12,578	230	1,280
157												
158	III. TAXES and OTHER											
159	A. GENERAL TAXES											
160	Payroll related	408	2,671	PriD-Lab	1,002	124	15	23	117	540	10	55
161	PURTA, Real estate	408.16	766	PriD-Pt	257	32	4	7	35	164	3	17
162	Capital stock		0	PriD-Pt	0	0	0	0	0	0	0	0
163	Other	408	0	PriD-Pt	0	0	0	0	0	0	0	0
164	General Taxes		3,437		1,260	156	19	30	152	703	13	71
165												
166	B. GROSS RECEIPTS TAX											
167	Gross Receipts tax		14,242	Dist_Rev	7,325	627	75	293	658	2,079	63	194
168	Gross Receipts Tax		14,242		7,325	627	75	293	658	2,079	63	194
169												
170	B. FEDERAL / STATE INCOME TAXES											
171	State Income Tax Expense		1,490	PriD-PreTax	1,211	63	7	65	73	41	9	(1)
172	Federal Income Tax Expense		7,752	PriD-PreTax	6,297	327	35	339	382	211	45	(6)
173	Income Taxes	409-411	9,242		7,508	390	42	404	456	252	53	(7)
174	Total Taxes	408-411	26,920		16,093	1,173	136	728	1,266	3,034	129	258
175												
176	TOTAL EXPENSES		179,924		72,147	8,106	999	2,088	8,076	34,445	704	3,441
177												
178	IV. OPERATING REVENUES at Present Rates											
179	Distribution Revenue		237,828	Dist_Rev	122,323	10,478	1,246	4,895	10,986	34,724	1,055	3,239
180	Transmission Revenue		0	Dist_Rev	0	0	0	0	0	0	0	0
181	POLR Revenue		0	Dist_Rev	0	0	0	0	0	0	0	0
182	Forfeited Discounts		0	Dist_Rev	0	0	0	0	0	0	0	0
183	Misc Service Revenue		1,459	Dist_Rev	750	64	8	30	67	213	6	20
184	Rent For Electric Property		6,726	NCP-Prim-NonNet	2,824	349	44	57	282	1,285	24	128
185	Other Electric Revenues		199	Dist_Rev	102	9	1	4	9	29	1	3
186	Operating Revenues		246,211		126,000	10,900	1,298	4,986	11,345	36,251	1,086	3,390
187												
188	TOTAL EXPENSES		179,924		72,147	8,106	999	2,088	8,076	34,445	704	3,441
189	V. NET INCOME at Present Rates		66,288		53,853	2,794	298	2,898	3,269	1,806	381	(51)

Duquesne Light Company
Class ACOS Study
Fully Projected Future Test Year
Class Allocation- Primary Demand

Line	Account	No.	Balance	Allocator	GL	GLH	L	HVPS	SE	SL	UMS
152	Street Lighting	361/362	0	None	0	0	0	0	0	0	0
153	General / Common Plant	364	7,222	PriD-Lab	1,386	199	480	0	26	23	8
154	Amort Exp- Reg Assets- Tran		0	None	0	0	0	0	0	0	0
155	Amort Exp- Reg Assets- Dist		6,661	PriD-Pt	1,401	214	479	0	25	22	7
156	Depreciation Expense	403	59,149		12,218	1,828	4,197	0	225	196	66
157											
158	III. TAXES and OTHER										
159	A. GENERAL TAXES										
160	Payroll related	408	2,671	PriD-Lab	512	74	178	0	10	8	3
161	PURTA, Real estate	408.16	766	PriD-Pt	161	25	55	0	3	3	1
162	Capital stock		0	PriD-Pt	0	0	0	0	0	0	0
163	Other	408	0	PriD-Pt	0	0	0	0	0	0	0
164	General Taxes		3,437		673	98	233	0	13	11	4
165											
166	B. GROSS RECEIPTS TAX										
167	Gross Receipts tax		14,242	Dist_Rev	1,751	234	536	43	41	293	29
168	Gross Receipts Tax		14,242		1,751	234	536	43	41	293	29
169											
170	B. FEDERAL / STATE INCOME TAXES										
171	State Income Tax Expense		1,490	PriD-PreTax	(35)	(11)	(34)	13	2	82	6
172	Federal Income Tax Expense		7,752	PriD-PreTax	(181)	(59)	(175)	69	10	426	31
173	Income Taxes	409-411	9,242		(215)	(71)	(209)	83	12	508	37
174	Total Taxes	408-411	26,920		2,209	262	560	125	66	812	70
175											
176	TOTAL EXPENSES		179,924		32,121	4,582	10,918	125	631	1,304	237
177											
178	IV. OPERATING REVENUES at Present Rates										
179	Distribution Revenue		237,828	Dist_Rev	29,236	3,907	8,953	714	688	4,893	492
180	Transmission Revenue		0	Dist_Rev	0	0	0	0	0	0	0
181	POLR Revenue		0	Dist_Rev	0	0	0	0	0	0	0
182	Forfeited Discounts		0	Dist_Rev	0	0	0	0	0	0	0
183	Misc Service Revenue		1,459	Dist_Rev	179	24	55	4	4	30	3
184	Rent For Electric Property		6,726	NCP-Prim-NonNet	1,136	141	406	0	24	21	7
185	Other Electric Revenues		199	Dist_Rev	24	3	7	1	1	4	0
186	Operating Revenues		246,211		30,576	4,075	9,421	719	716	4,948	502
187											
188	TOTAL EXPENSES		179,924		32,121	4,582	10,918	125	631	1,304	237
189	V. NET INCOME at Present Rates		66,288		(1,545)	(507)	(1,497)	593	85	3,644	266

Line	Account	No.	Balance	Allocator	RS	RH	RA	GS	GM<25	GM>25	GMH<25	GMH>25
190												
191	SUMMARY REPORT											
192	OPERATING REVENUES											
193	Utility Revenues	440-446	237,828		122,323	10,478	1,246	4,895	10,986	34,724	1,055	3,239
194	Other Operating Revenues	450-456	8,384		3,677	422	52	91	358	1,527	31	151
195	Total Operating Revenues		246,211		126,000	10,900	1,298	4,986	11,345	36,251	1,086	3,390
196												
197	OPERATING EXPENSES											
198	Distribution / Transmission	580-599	41,295		16,188	2,002	249	357	1,782	8,181	150	824
199	Customer Acctg & Service	901-919	0		0	0	0	0	0	0	0	0
200	Admin & General	920-932	52,560		19,613	2,426	302	461	2,309	10,651	195	1,079
201	Total Operating Expenses		93,854		35,801	4,428	552	818	4,091	18,832	345	1,903
202												
203	Depreciation Expense	403	59,149		20,253	2,505	312	542	2,718	12,578	230	1,280
204	Taxes Other Than Income Tax / Other	408	17,678		8,585	783	94	324	810	2,783	76	265
205	INCOME BEFORE INCOME TAXES		75,530		61,361	3,184	340	3,302	3,725	2,058	434	(58)
206	Income Taxes	409-411	9,242		7,508	390	42	404	456	252	53	(7)
207	NET INCOME		66,288		53,853	2,794	298	2,898	3,269	1,806	381	(51)
208	RATE BASE		1,135,414		375,151	46,402	5,781	10,467	52,540	243,988	4,467	24,939
209	Return on Rate Base		5.84%									
210												
211	REVENUE REQUIREMENTS											
212	Target Rate of Return		8.0600%		8.0600%	8.0600%	8.0600%	8.0600%	8.0600%	8.0600%	8.0600%	8.0600%
213	Rate Base		1,135,414		375,151	46,402	5,781	10,467	52,540	243,988	4,467	24,939
214												
215	Operating expenses		93,854		35,801	4,428	552	818	4,091	18,832	345	1,903
216	Uncollectibles expense		0	Dist_Rev	0	0	0	0	0	0	0	0
217	Depreciation expense		59,149		20,253	2,505	312	542	2,718	12,578	230	1,280
218	Regulatory Commission Expenses		0		0	0	0	0	0	0	0	0
219	General taxes / Other		3,437		1,260	156	19	30	152	703	13	71
220	Subtotal- Operating Costs to recover		156,440		57,314	7,089	883	1,391	6,962	32,114	588	3,254
221												
222	Target Return on Rate Base- After tax		91,514		30,237	3,740	466	844	4,235	19,665	360	2,010
223	Income taxes to recover		21,227	23.20%	7,014	868	108	196	982	4,561	84	466
224				18.83%								
225	Subtotal- Rev Req before GRT		269,182		94,564	11,696	1,457	2,430	12,179	56,340	1,032	5,730
226	GRT needed		16,474	6.12%	5,787	716	89	149	745	3,448	63	351
227	TOTAL REVENUE REQUIREMENT		285,656		100,352	12,412	1,547	2,579	12,924	59,788	1,095	6,081

Line	Account	No.	Balance	Allocator	GL	GLH	L	HVPS	SE	SL	UMS
190											
191	SUMMARY REPORT										
192	OPERATING REVENUES										
193	Utility Revenues	440-446	237,828		29,236	3,907	8,953	714	688	4,893	492
194	Other Operating Revenues	450-456	8,384		1,340	168	468	5	29	55	10
195	Total Operating Revenues		246,211		30,576	4,075	9,421	719	716	4,948	502
196											
197	OPERATING EXPENSES										
198	Distribution / Transmission	580-599	41,295		7,559	1,031	2,651	0	149	129	44
199	Customer Acctg & Service	901-919	0		0	0	0	0	0	0	0
200	Admin & General	920-932	52,560		10,135	1,462	3,511	0	192	167	56
201	Total Operating Expenses		93,854		17,694	2,492	6,161	0	341	296	100
202											
203	Depreciation Expense	403	59,149		12,218	1,828	4,197	0	225	196	66
204	Taxes Other Than Income Tax / Other	408	17,678		2,424	332	769	43	54	304	33
205	INCOME BEFORE INCOME TAXES		75,530		(1,760)	(577)	(1,706)	676	97	4,152	303
206	Income Taxes	409-411	9,242		(215)	(71)	(209)	83	12	508	37
207	NET INCOME		66,288		(1,545)	(507)	(1,497)	593	85	3,644	266
208	RATE BASE		1,135,414		242,237	37,588	82,476	0	4,332	3,765	1,280
209	Return on Rate Base		5.84%								
210											
211	REVENUE REQUIREMENTS										
212	Target Rate of Return		8.0600%		8.0600%	8.0600%	8.0600%	8.0600%	8.0600%	8.0600%	8.0600%
213	Rate Base		1,135,414		242,237	37,588	82,476	0	4,332	3,765	1,280
214											
215	Operating expenses		93,854		17,694	2,492	6,161	0	341	296	100
216	Uncollectibles expense		0	Dist_Rev	0	0	0	0	0	0	0
217	Depreciation expense		59,149		12,218	1,828	4,197	0	225	196	66
218	Regulatory Commission Expenses		0		0	0	0	0	0	0	0
219	General taxes / Other		3,437		673	98	233	0	13	11	4
220	Subtotal- Operating Costs to recover		156,440		30,585	4,418	10,591	0	578	503	170
221											
222	Target Return on Rate Base- After tax		91,514		19,524	3,030	6,648	0	349	303	103
223	Income taxes to recover		21,227	23.20%	4,529	703	1,542	0	81	70	24
224				18.83%							
225	Subtotal- Rev Req before GRT		269,182		54,638	8,151	18,781	0	1,009	877	297
226	GRT needed		16,474	6.12%	3,344	499	1,149	0	62	54	18
227	TOTAL REVENUE REQUIREMENT		285,656		57,982	8,649	19,930	0	1,070	930	316

Line	Account	No.	Balance	Allocator	RS	RH	RA	GS	GM<25	GM>25	GMH<25	GMH>25
1	I. ELECTRIC PLANT IN SERVICE											
2	INTANGIBLE PLANT											
3	Organization / Franchise	301 / 302	4	SecD-Pt	0	0	0	0	0	1	0	0
4	SW- Plant/ OM	303P	319	SecD-Pt	28	5	0	3	21	106	2	11
5	SW- Customer-related	303C	0	None	0	0	0	0	0	0	0	0
6	SW- Labor-related	303L	49	SecD-Lab	8	1	0	1	3	15	0	2
7	SW- AMI	303AMI	0	None	0	0	0	0	0	0	0	0
8	Software- RB / CIP/Cyber	303F	2,110	SecD-Pt	183	30	3	21	137	701	11	72
9	Intangible Plant		<u>2,482</u>		<u>219</u>	<u>36</u>	<u>4</u>	<u>25</u>	<u>161</u>	<u>823</u>	<u>13</u>	<u>84</u>
10												
11	C. TRANSMISSION PLANT											
12	Transmission Plant	361	0	None	0	0	0	0	0	0	0	0
13	Transmission Plant	350-359	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
14												
15	D. DISTRIBUTION PLANT											
16	Land and Land Rights	360	0	None	0	0	0	0	0	0	0	0
17	Structures and Improvements	361	0	None	0	0	0	0	0	0	0	0
18	Direct Assignment	361	0	None	0	0	0	0	0	0	0	0
19	Station Equipment	362	0	None	0	0	0	0	0	0	0	0
20	Station Equipment- Network	362	0	None	0	0	0	0	0	0	0	0
21	Poles, Towers and Fixtures	364	5,969	NCP-Sec-NonNet	2,586	320	40	52	258	1,177	22	117
22	OH Conductors and Devices	365	6,161	NCP-Sec-NonNet	2,669	330	41	53	266	1,215	22	121
23	UG Conduits- Radial	366	6,617	NCP-Sec-Rad	138	17	2	111	551	2,514	46	251
24	UG Conduits- Network	366	1,936	NCP-Sec-Net	0	0	0	4	33	287	5	47
25	UG Conduits- URD	366	0	None	0	0	0	0	0	0	0	0
26	UG Conductors- Radial	367	16,131	NCP-Sec-Rad	337	42	5	270	1,344	6,130	112	612
27	UG Conductors- Network	367	4,719	NCP-Sec-Net	0	0	0	10	81	699	12	114
28	UG Conductors- URD	367	0	None	0	0	0	0	0	0	0	0
29	Line Transformers- OH	368	23,575	NCP-Sec-Xfmr	0	528	27	0	1,055	8,815	59	899
30	Line Transformers- Radial	368	70,293	NCP-Sec-Rad-Xfmr	0	0	0	977	5,870	27,505	485	2,745
31	Line Transformers- Network	368	3,659	NCP-Sec-Net	0	0	0	8	63	542	10	89
32	Line Transformers- URD	368	7,615	NCP-Sec-URD	6,685	827	103	0	0	0	0	0
33	Services	369	0	None	0	0	0	0	0	0	0	0
34	Meters	370	0	None	0	0	0	0	0	0	0	0
35	Street Lighting	373	0	None	0	0	0	0	0	0	0	0
36	ARO- Dist Plant	ARO	0	SecD-Pt	0	0	0	0	0	0	0	0
37	Distribution Plant	360-373	<u>146,675</u>		<u>12,415</u>	<u>2,064</u>	<u>219</u>	<u>1,484</u>	<u>9,520</u>	<u>48,884</u>	<u>773</u>	<u>4,996</u>
38					<u>10.69</u>	<u>14.36</u>	<u>12.21</u>	<u>63.08</u>	<u>80.68</u>	<u>89.39</u>	<u>77.19</u>	<u>89.62</u>

Line	Account	No.	Balance	Allocator	GL	GLH	L	HVPS	SE	SL	UMS
1	I. ELECTRIC PLANT IN SERVICE										
2	INTANGIBLE PLANT										
3	Organization / Franchise	301 / 302	4	SecD-Pt	1	0	0	0	0	0	0
4	SW- Plant/ OM	303P	319	SecD-Pt	99	16	26	0	2	1	0
5	SW- Customer-related	303C	0	None	0	0	0	0	0	0	0
6	SW- Labor-related	303L	49	SecD-Lab	14	2	4	0	0	0	0
7	SW- AMI	303AMI	0	None	0	0	0	0	0	0	0
8	Software- RB / CIP/Cyber	303F	2,110	SecD-Pt	655	104	169	0	13	8	3
9	Intangible Plant		<u>2,482</u>		<u>769</u>	<u>122</u>	<u>199</u>	<u>0</u>	<u>15</u>	<u>9</u>	<u>4</u>
10											
11	C. TRANSMISSION PLANT										
12	Transmission Plant	361	0	None	0	0	0	0	0	0	0
13	Transmission Plant	350-359	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
14											
15	D. DISTRIBUTION PLANT										
16	Land and Land Rights	360	0	None	0	0	0	0	0	0	0
17	Structures and Improvements	361	0	None	0	0	0	0	0	0	0
18	Direct Assignment	361	0	None	0	0	0	0	0	0	0
19	Station Equipment	362	0	None	0	0	0	0	0	0	0
20	Station Equipment- Network	362	0	None	0	0	0	0	0	0	0
21	Poles, Towers and Fixtures	364	5,969	NCP-Sec-NonNet	956	120	274	0	22	19	6
22	OH Conductors and Devices	365	6,161	NCP-Sec-NonNet	987	124	283	0	22	19	7
23	UG Conduits- Radial	366	6,617	NCP-Sec-Rad	2,042	257	586	0	46	40	14
24	UG Conduits- Network	366	1,936	NCP-Sec-Net	1,082	369	108	0	0	0	0
25	UG Conduits- URD	366	0	None	0	0	0	0	0	0	0
26	UG Conductors- Radial	367	16,131	NCP-Sec-Rad	4,979	628	1,429	0	113	98	33
27	UG Conductors- Network	367	4,719	NCP-Sec-Net	2,638	900	263	0	0	0	1
28	UG Conductors- URD	367	0	None	0	0	0	0	0	0	0
29	Line Transformers- OH	368	23,575	NCP-Sec-Xfmr	8,477	1,322	2,221	0	167	0	5
30	Line Transformers- Radial	368	70,293	NCP-Sec-Rad-Xfmr	22,419	2,825	6,434	0	509	383	141
31	Line Transformers- Network	368	3,659	NCP-Sec-Net	2,046	698	204	0	0	0	1
32	Line Transformers- URD	368	7,615	NCP-Sec-URD	0	0	0	0	0	0	0
33	Services	369	0	None	0	0	0	0	0	0	0
34	Meters	370	0	None	0	0	0	0	0	0	0
35	Street Lighting	373	0	None	0	0	0	0	0	0	0
36	ARO- Dist Plant	ARO	0	SecD-Pt	0	0	0	0	0	0	0
37	Distribution Plant	360-373	<u>146,675</u>		<u>45,626</u>	<u>7,245</u>	<u>11,803</u>	<u>0</u>	<u>880</u>	<u>560</u>	<u>207</u>
38					91.55	93.30	90.73	#DIV/0!	90.18	66.09	72.04

Line	Account	No.	Balance	Allocator	RS	RH	RA	GS	GM<25	GM>25	GMH<25	GMH>25
39	E. GENERAL PLANT											
40	General Plant	389	4,060	SecD-Lab	640	88	10	42	245	1,219	20	125
41	AMI Assets	391	0	None	0	0	0	0	0	0	0	0
42	General Plant	389-399	4,060		640	88	10	42	245	1,219	20	125
43												
44	TOTAL UTILITY PLANT		<u>153,217</u>		<u>13,274</u>	<u>2,188</u>	<u>233</u>	<u>1,551</u>	<u>9,925</u>	<u>50,926</u>	<u>806</u>	<u>5,205</u>
45												
46	II. DEPRECIATION RESERVE											
47	Intangible Plant	108.3	1,186	SecD-IntPt	104	17	2	12	77	393	6	40
48	Transmission Plant	108.3	0	SecD-IntPt	0	0	0	0	0	0	0	0
49	Structures and Improvements	108.5	0	None	0	0	0	0	0	0	0	0
50	Direct Assignment	108.5	0	None	0	0	0	0	0	0	0	0
51	Station Equipment	108.5	0	None	0	0	0	0	0	0	0	0
52	Poles, Towers and Fixtures	108.5	2,038	NCP-Sec-NonNet	883	109	14	18	88	402	7	40
53	OH Conductors and Devices	108.5	1,922	NCP-Sec-NonNet	833	103	13	17	83	379	7	38
54	UG Conduits	108.5	2,556	SecD-UG	41	5	1	34	175	837	15	89
55	UG Conductors	108.5	6,109	SecD-UG	99	12	2	82	417	2,001	37	213
56	Line Transformers	108.5	29,712	SecD-LTr	1,889	383	37	278	1,974	10,417	156	1,055
57	Services	108.5	0	None	0	0	0	0	0	0	0	0
58	Meters	108.5	0	None	0	0	0	0	0	0	0	0
59	Street Lighting	108.5	0	None	0	0	0	0	0	0	0	0
60	Other Distribution Plant	108.5	0	SecD-Pt	0	0	0	0	0	0	0	0
61	General	108.6	1,668	SecD-Lab	263	36	4	17	100	501	8	51
62	Depreciation Reserve	108	45,191		4,112	666	71	458	2,915	14,930	237	1,526
63												
64	III. OTHER RATE BASE ITEMS											
65	Cash Working Capital	131	505	SecD-OM	90	12	1	5	30	148	2	15
66	Cash Working Capital- Supp	131	0	None	0	0	0	0	0	0	0	0
67	Materials & Supplies	255	648	SecD-Pt	56	9	1	7	42	215	3	22
68	Customer Deposits		0	CustDeposits	0	0	0	0	0	0	0	0
69	Capitalized Pension		3,559	SecD-Pt	308	51	5	36	231	1,183	19	121
70	ADIT- Transmission	154	0	None	0	0	0	0	0	0	0	0
71	ADIT- Distribution	154	(24,029)	SecD-Pt	(2,081)	(343)	(36)	(243)	(1,557)	(7,987)	(126)	(816)
72	ADIT- General	182	(520)	SecD-Lab	(82)	(11)	(1)	(5)	(31)	(156)	(3)	(16)
73	Other Rate Base	131-283	(19,838)		(1,709)	(282)	(30)	(201)	(1,286)	(6,597)	(104)	(674)
74												
75	TOTAL RATE BASE		<u>88,188</u>		<u>7,452</u>	<u>1,240</u>	<u>131</u>	<u>892</u>	<u>5,725</u>	<u>29,400</u>	<u>465</u>	<u>3,004</u>
76												

Line	Account	No.	Balance	Allocator	GL	GLH	L	HVPS	SE	SL	UMS
39	E. GENERAL PLANT										
40	General Plant	389	4,060	SecD-Lab	1,148	186	294	0	22	15	6
41	AMI Assets	391	0	None	0	0	0	0	0	0	0
42	General Plant	389-399	4,060		1,148	186	294	0	22	15	6
43											
44	TOTAL UTILITY PLANT		153,217		47,543	7,553	12,295	0	916	585	216
45											
46	II. DEPRECIATION RESERVE										
47	Intangible Plant	108.3	1,186	SecD-IntPt	367	58	95	0	7	5	2
48	Transmission Plant	108.3	0	SecD-IntPt	0	0	0	0	0	0	0
49	Structures and Improvements	108.5	0	None	0	0	0	0	0	0	0
50	Direct Assignment	108.5	0	None	0	0	0	0	0	0	0
51	Station Equipment	108.5	0	None	0	0	0	0	0	0	0
52	Poles, Towers and Fixtures	108.5	2,038	NCP-Sec-NonNet	326	41	94	0	7	6	2
53	OH Conductors and Devices	108.5	1,922	NCP-Sec-NonNet	308	39	88	0	7	6	2
54	UG Conduits	108.5	2,556	SecD-UG	934	187	207	0	14	12	4
55	UG Conductors	108.5	6,109	SecD-UG	2,232	448	496	0	33	29	10
56	Line Transformers	108.5	29,712	SecD-LTr	9,309	1,369	2,504	0	191	108	41
57	Services	108.5	0	None	0	0	0	0	0	0	0
58	Meters	108.5	0	None	0	0	0	0	0	0	0
59	Street Lighting	108.5	0	None	0	0	0	0	0	0	0
60	Other Distribution Plant	108.5	0	SecD-Pt	0	0	0	0	0	0	0
61	General	108.6	1,668	SecD-Lab	472	76	121	0	9	6	2
62	Depreciation Reserve	108	45,191		13,948	2,219	3,604	0	268	173	64
63											
64	III. OTHER RATE BASE ITEMS										
65	Cash Working Capital	131	505	SecD-OM	138	22	36	0	3	2	1
66	Cash Working Capital- Supp	131	0	None	0	0	0	0	0	0	0
67	Materials & Supplies	255	648	SecD-Pt	201	32	52	0	4	2	1
68	Customer Deposits		0	CustDeposits	0	0	0	0	0	0	0
69	Capitalized Pension		3,559	SecD-Pt	1,104	175	286	0	21	14	5
70	ADIT- Transmission	154	0	None	0	0	0	0	0	0	0
71	ADIT- Distribution	154	(24,029)	SecD-Pt	(7,456)	(1,185)	(1,928)	0	(144)	(92)	(34)
72	ADIT- General	182	(520)	SecD-Lab	(147)	(24)	(38)	0	(3)	(2)	(1)
73	Other Rate Base	131-283	(19,838)		(6,160)	(979)	(1,593)	0	(119)	(76)	(28)
74											
75	TOTAL RATE BASE		88,188		27,435	4,355	7,098	0	529	337	125
76											

Line	Account	No.	Balance	Allocator	RS	RH	RA	GS	GM<25	GM>25	GMH<25	GMH>25
77	I. OPERATING AND MAINTENANCE EXPENSES											
78	B. TRANSMISSION EXPENSE											
79	POLR Expense		0	None	0	0	0	0	0	0	0	0
80	Transmission Expense		0	None	0	0	0	0	0	0	0	0
81	Transmission Expense		<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
82												
83	C. DISTRIBUTION EXPENSE											
84	Ops Supv & Engineering	580	113	SecD-Lab	18	2	0	1	7	34	1	3
85	Load Dispatching	581	0	None	0	0	0	0	0	0	0	0
86	Station Expenses	582	0	None	0	0	0	0	0	0	0	0
87	OH Line Expenses	583	11	NCP-Sec-NonNet	5	1	0	0	0	2	0	0
88	UG Line Expenses	584	25	SecD-UG	0	0	0	0	2	8	0	1
89	Meter Expenses	586	0	None	0	0	0	0	0	0	0	0
90	Customer Installation Expenses	587	0	None	0	0	0	0	0	0	0	0
91	Misc. Distribution Expenses	588	395	SecD-Pt	34	6	1	4	26	131	2	13
92	Rents	589	0	SecD-Pt	0	0	0	0	0	0	0	0
93	Maint Supv & Engineering	590	9	SecD-Lab	1	0	0	0	1	3	0	0
94	Maint of Structures	591	0	None	0	0	0	0	0	0	0	0
95	Maint of Station Equip	592	0	None	0	0	0	0	0	0	0	0
96	Maint of OH Lines	593	380	NCP-Sec-NonNet	165	20	3	3	16	75	1	7
97	Maint of UG Lines	594	61	SecD-UG	1	0	0	1	4	20	0	2
98	Maint of Line Transformers	595	6	SecD-LTr	0	0	0	0	0	2	0	0
99	Maint of Lighting	596	0	None	0	0	0	0	0	0	0	0
100	Maint of Meters	597	0	None	0	0	0	0	0	0	0	0
101	Maint of Misc. Plant	599	3	SecD-Pt	0	0	0	0	0	1	0	0
102	Oper. & Maint. Exp.	500-599	<u>1,005</u>		<u>225</u>	<u>30</u>	<u>4</u>	<u>10</u>	<u>56</u>	<u>277</u>	<u>5</u>	<u>28</u>
103			1,005		225	30	4	10	56	277	5	28
104	D. CUSTOMER ACCOUNTS AND SERVICE											
105	Supervision	901	0	None	0	0	0	0	0	0	0	0
106	Meter Reading Exp	902	0	None	0	0	0	0	0	0	0	0
107	Customer Records & Coll	903	0	None	0	0	0	0	0	0	0	0
108	Uncollectible Accounts	904	0	Dist_Rev	0	0	0	0	0	0	0	0
109	OPEN	904	0	None	0	0	0	0	0	0	0	0
110	Customer Accts. Exp.	901-905	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
111												
112	Customer Assistance	908	0	None	0	0	0	0	0	0	0	0
113	Customer Service Exp.	908-916	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
114	Customer Accts. & Serv. Exp.	901-919	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

Line	Account	No.	Balance	Allocator	GL	GLH	L	HVPS	SE	SL	UMS
77	I. OPERATING AND MAINTENANCE EXPENSES										
78	B. TRANSMISSION EXPENSE										
79	POLR Expense		0	None	0	0	0	0	0	0	0
80	Transmission Expense		0	None	0	0	0	0	0	0	0
81	Transmission Expense		<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
82											
83	C. DISTRIBUTION EXPENSE										
84	Ops Supv & Engineering	580	113	SecD-Lab	32	5	8	0	1	0	0
85	Load Dispatching	581	0	None	0	0	0	0	0	0	0
86	Station Expenses	582	0	None	0	0	0	0	0	0	0
87	OH Line Expenses	583	11	NCP-Sec-NonNet	2	0	1	0	0	0	0
88	UG Line Expenses	584	25	SecD-UG	9	2	2	0	0	0	0
89	Meter Expenses	586	0	None	0	0	0	0	0	0	0
90	Customer Installation Expenses	587	0	None	0	0	0	0	0	0	0
91	Misc. Distribution Expenses	588	395	SecD-Pt	123	19	32	0	2	2	1
92	Rents	589	0	SecD-Pt	0	0	0	0	0	0	0
93	Maint Supv & Engineering	590	9	SecD-Lab	3	0	1	0	0	0	0
94	Maint of Structures	591	0	None	0	0	0	0	0	0	0
95	Maint of Station Equip	592	0	None	0	0	0	0	0	0	0
96	Maint of OH Lines	593	380	NCP-Sec-NonNet	61	8	17	0	1	1	0
97	Maint of UG Lines	594	61	SecD-UG	22	4	5	0	0	0	0
98	Maint of Line Transformers	595	6	SecD-LTr	2	0	1	0	0	0	0
99	Maint of Lighting	596	0	None	0	0	0	0	0	0	0
100	Maint of Meters	597	0	None	0	0	0	0	0	0	0
101	Maint of Misc. Plant	599	3	SecD-Pt	1	0	0	0	0	0	0
102	Oper. & Maint. Exp.	500-599	<u>1,005</u>		<u>254</u>	<u>40</u>	<u>66</u>	<u>0</u>	<u>5</u>	<u>4</u>	<u>1</u>
103			1,005		254	40	66	0	5	4	1
104	D. CUSTOMER ACCOUNTS AND SERVICE										
105	Supervision	901	0	None	0	0	0	0	0	0	0
106	Meter Reading Exp	902	0	None	0	0	0	0	0	0	0
107	Customer Records & Coll	903	0	None	0	0	0	0	0	0	0
108	Uncollectible Accounts	904	0	Dist_Rev	0	0	0	0	0	0	0
109	OPEN	904	0	None	0	0	0	0	0	0	0
110	Customer Accts. Exp.	901-905	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
111											
112	Customer Assistance	908	0	None	0	0	0	0	0	0	0
113	Customer Service Exp.	908-916	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
114	Customer Accts. & Serv. Exp.	901-919	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

Line	Account	No.	Balance	Allocator	RS	RH	RA	GS	GM<25	GM>25	GMH<25	GMH>25
115												
116	E. ADMINISTRATIVE AND GENERAL											
117	Admin & Gen Salaries	920	427	SecD-Lab	67	9	1	4	26	128	2	13
118	Office Supp & Exp- Bill Print	921Bill	0	None	0	0	0	0	0	0	0	0
119	Office Supp & Exp- Other	921	107	SecD-Lab	17	2	0	1	6	32	1	3
120	Outside Services- Cust Care	923CC	0	None	0	0	0	0	0	0	0	0
121	Outside Services- HR	923M	49	SecD-Lab	8	1	0	1	3	15	0	2
122	Outside Services- Other	923	384	SecD-Lab	61	8	1	4	23	115	2	12
123	Property Insurance	924	204	SecD-Pt	18	3	0	2	13	68	1	7
124	Injuries & Damages	925	6	SecD-Lab	1	0	0	0	0	2	0	0
125	Empl Pensions & Benefits	926	135	SecD-Lab	21	3	0	1	8	41	1	4
126	Regulatory Commission	928	0	None	0	0	0	0	0	0	0	0
127	Duplicate Charges- Electric	928	0	None	0	0	0	0	0	0	0	0
128	Marketing, Communications	930.1	0	None	0	0	0	0	0	0	0	0
129	Misc. General Plant	930.2	129	SecD-Lab	20	3	0	1	8	39	1	4
130	General Plant Rent	931	37	SecD-Lab	6	1	0	0	2	11	0	1
131	Misc Genl Plant- Metering	935M	0	SecD-Lab	0	0	0	0	0	0	0	0
132	Misc Genl Plant- Other	935P	149	SecD-Lab	23	3	0	2	9	45	1	5
133	Admin & Genl. Exp.	920-932	1,628		242	34	4	17	99	495	8	51
134												
135	Total Operating Expenses		2,632		467	63	7	27	155	772	13	79
136												
137	II. DEPRECIATION EXPENSE											
138	Intangible- Other	361/362	92	SecD-IntPt	8	1	0	1	6	31	0	3
139	Intangible- Customers	361/362	0	None	0	0	0	0	0	0	0	0
140	Intangible- AMI	361/362	0	None	0	0	0	0	0	0	0	0
141	Transmission Plant	361/362	0	None	0	0	0	0	0	0	0	0
142	Structures and Improvements	361/362	0	None	0	0	0	0	0	0	0	0
143	Direct assignment	361/362	0	None	0	0	0	0	0	0	0	0
144	Station Equipment	361/362	0	None	0	0	0	0	0	0	0	0
145	Poles, Towers and Fixtures	361/362	124	NCP-Sec-NonNet	54	7	1	1	5	24	0	2
146	OH Conductors and Devices	361/362	160	NCP-Sec-NonNet	69	9	1	1	7	31	1	3
147	UG Conduits	361/362	119	SecD-UG	2	0	0	2	8	39	1	4
148	UG Conductors	361/362	536	SecD-UG	9	1	0	7	37	175	3	19
149	Line Transformers	361/362	3,261	SecD-LTr	207	42	4	31	217	1,143	17	116
150	Services	361/362	0	None	0	0	0	0	0	0	0	0
151	Meters	361/362	0	None	0	0	0	0	0	0	0	0

Line	Account	No.	Balance	Allocator	GL	GLH	L	HVPS	SE	SL	UMS
115											
116	E. ADMINISTRATIVE AND GENERAL										
117	Admin & Gen Salaries	920	427	SecD-Lab	121	20	31	0	2	2	1
118	Office Supp & Exp- Bill Print	921Bill	0	None	0	0	0	0	0	0	0
119	Office Supp & Exp- Other	921	107	SecD-Lab	30	5	8	0	1	0	0
120	Outside Services- Cust Care	923CC	0	None	0	0	0	0	0	0	0
121	Outside Services- HR	923M	49	SecD-Lab	14	2	4	0	0	0	0
122	Outside Services- Other	923	384	SecD-Lab	109	18	28	0	2	1	1
123	Property Insurance	924	204	SecD-Pt	63	10	16	0	1	1	0
124	Injuries & Damages	925	6	SecD-Lab	2	0	0	0	0	0	0
125	Empl Pensions & Benefits	926	135	SecD-Lab	38	6	10	0	1	1	0
126	Regulatory Commission	928	0	None	0	0	0	0	0	0	0
127	Duplicate Charges- Electric	928	0	None	0	0	0	0	0	0	0
128	Marketing, Communications	930.1	0	None	0	0	0	0	0	0	0
129	Misc. General Plant	930.2	129	SecD-Lab	36	6	9	0	1	0	0
130	General Plant Rent	931	37	SecD-Lab	11	2	3	0	0	0	0
131	Misc Genl Plant- Metering	935M	0	SecD-Lab	0	0	0	0	0	0	0
132	Misc Genl Plant- Other	935P	149	SecD-Lab	42	7	11	0	1	1	0
133	Admin & Genl. Exp.	920-932	1,628		466	75	119	0	9	6	2
134											
135	Total Operating Expenses		2,632		720	115	186	0	14	10	4
136											
137	II. DEPRECIATION EXPENSE										
138	Intangible- Other	361/362	92	SecD-IntPt	28	5	7	0	1	0	0
139	Intangible- Customers	361/362	0	None	0	0	0	0	0	0	0
140	Intangible- AMI	361/362	0	None	0	0	0	0	0	0	0
141	Transmission Plant	361/362	0	None	0	0	0	0	0	0	0
142	Structures and Improvements	361/362	0	None	0	0	0	0	0	0	0
143	Direct assignment	361/362	0	None	0	0	0	0	0	0	0
144	Station Equipment	361/362	0	None	0	0	0	0	0	0	0
145	Poles, Towers and Fixtures	361/362	124	NCP-Sec-NonNet	20	2	6	0	0	0	0
146	OH Conductors and Devices	361/362	160	NCP-Sec-NonNet	26	3	7	0	1	1	0
147	UG Conduits	361/362	119	SecD-UG	43	9	10	0	1	1	0
148	UG Conductors	361/362	536	SecD-UG	196	39	43	0	3	3	1
149	Line Transformers	361/362	3,261	SecD-LTr	1,022	150	275	0	21	12	5
150	Services	361/362	0	None	0	0	0	0	0	0	0
151	Meters	361/362	0	None	0	0	0	0	0	0	0

Line	Account	No.	Balance	Allocator	RS	RH	RA	GS	GM<25	GM>25	GMH<25	GMH>25
152	Street Lighting	361/362	0	SecD-Pt	0	0	0	0	0	0	0	0
153	General / Common Plant	364	207	SecD-Lab	33	4	1	2	12	62	1	6
154	Amort Exp- Reg Assets- Tran		0	None	0	0	0	0	0	0	0	0
155	Amort Exp- Reg Assets- Dist		501	SecD-Pt	43	7	1	5	32	166	3	17
156	Depreciation Expense	403	<u>4,998</u>		<u>425</u>	<u>71</u>	<u>8</u>	<u>50</u>	<u>325</u>	<u>1,673</u>	<u>26</u>	<u>171</u>
157												
158	III. TAXES and OTHER											
159	A. GENERAL TAXES											
160	Payroll related	408	76	SecD-Lab	12	2	0	1	5	23	0	2
161	PURTA, Real estate	408.16	56	SecD-Pt	5	1	0	1	4	19	0	2
162	Capital stock		0	SecD-Pt	0	0	0	0	0	0	0	0
163	Other	408	0	SecD-Pt	0	0	0	0	0	0	0	0
164	General Taxes		<u>132</u>		<u>17</u>	<u>2</u>	<u>0</u>	<u>1</u>	<u>8</u>	<u>42</u>	<u>1</u>	<u>4</u>
165												
166	B. GROSS RECEIPTS TAX											
167	Gross Receipts tax		890	Dist_Rev	458	39	5	18	41	130	4	12
168	Gross Receipts Tax		<u>890</u>		<u>458</u>	<u>39</u>	<u>5</u>	<u>18</u>	<u>41</u>	<u>130</u>	<u>4</u>	<u>12</u>
169												
170	B. FEDERAL / STATE INCOME TAXES											
171	State Income Tax Expense		127	SecD-PreTax	126	10	1	4	3	(8)	0	(1)
172	Federal Income Tax Expense		658	SecD-PreTax	654	50	6	22	17	(42)	2	(6)
173	Income Taxes	409-411	<u>785</u>		<u>780</u>	<u>60</u>	<u>7</u>	<u>26</u>	<u>20</u>	<u>(50)</u>	<u>3</u>	<u>(7)</u>
174	Total Taxes	408-411	<u>1,807</u>		<u>1,254</u>	<u>101</u>	<u>12</u>	<u>46</u>	<u>70</u>	<u>121</u>	<u>7</u>	<u>9</u>
175												
176	TOTAL EXPENSES		<u>9,437</u>		<u>2,146</u>	<u>236</u>	<u>27</u>	<u>122</u>	<u>550</u>	<u>2,566</u>	<u>47</u>	<u>259</u>
177												
178	IV. OPERATING REVENUES at Present Rates											
179	Distribution Revenue		14,860	Dist_Rev	7,643	655	78	306	686	2,170	66	202
180	Transmission Revenue		0	Dist_Rev	0	0	0	0	0	0	0	0
181	POLR Revenue		0	Dist_Rev	0	0	0	0	0	0	0	0
182	Forfeited Discounts		0	Dist_Rev	0	0	0	0	0	0	0	0
183	Misc Service Revenue		91	Dist_Rev	47	4	0	2	4	13	0	1
184	Rent For Electric Property		101	NCP-Sec-NonNet	44	5	1	1	4	20	0	2
185	Other Electric Revenues		12	Dist_Rev	6	1	0	0	1	2	0	0
186	Operating Revenues		<u>15,065</u>		<u>7,740</u>	<u>665</u>	<u>79</u>	<u>309</u>	<u>696</u>	<u>2,205</u>	<u>67</u>	<u>206</u>
187												
188	TOTAL EXPENSES		<u>9,437</u>		<u>2,146</u>	<u>236</u>	<u>27</u>	<u>122</u>	<u>550</u>	<u>2,566</u>	<u>47</u>	<u>259</u>
189	V. NET INCOME at Present Rates		<u>5,628</u>		<u>5,594</u>	<u>428</u>	<u>52</u>	<u>187</u>	<u>146</u>	<u>(361)</u>	<u>20</u>	<u>(53)</u>

Duquesne Light Company
Class ACOS Study
Fully Projected Future Test Year
Class Allocation- Secondary Demand

Line	Account	No.	Balance	Allocator	GL	GLH	L	HVPS	SE	SL	UMS
152	Street Lighting	361/362	0	SecD-Pt	0	0	0	0	0	0	0
153	General / Common Plant	364	207	SecD-Lab	58	9	15	0	1	1	0
154	Amort Exp- Reg Assets- Tran		0	None	0	0	0	0	0	0	0
155	Amort Exp- Reg Assets- Dist		501	SecD-Pt	155	25	40	0	3	2	1
156	Depreciation Expense	403	4,998		1,549	243	403	0	30	19	7
157											
158	III. TAXES and OTHER										
159	A. GENERAL TAXES										
160	Payroll related	408	76	SecD-Lab	22	3	6	0	0	0	0
161	PURTA, Real estate	408.16	56	SecD-Pt	17	3	4	0	0	0	0
162	Capital stock		0	SecD-Pt	0	0	0	0	0	0	0
163	Other	408	0	SecD-Pt	0	0	0	0	0	0	0
164	General Taxes		132		39	6	10	0	1	1	0
165											
166	B. GROSS RECEIPTS TAX										
167	Gross Receipts tax		890	Dist_Rev	109	15	33	3	3	18	2
168	Gross Receipts Tax		890		109	15	33	3	3	18	2
169											
170	B. FEDERAL / STATE INCOME TAXES										
171	State Income Tax Expense		127	SecD-PreTax	(11)	(3)	(1)	1	(0)	5	0
172	Federal Income Tax Expense		658	SecD-PreTax	(58)	(13)	(7)	4	(0)	27	2
173	Income Taxes	409-411	785		(69)	(16)	(8)	5	(0)	32	2
174	Total Taxes	408-411	1,807		80	5	36	8	3	51	4
175											
176	TOTAL EXPENSES		9,437		2,348	362	625	8	47	79	15
177											
178	IV. OPERATING REVENUES at Present Rates										
179	Distribution Revenue		14,860	Dist_Rev	1,827	244	559	45	43	306	31
180	Transmission Revenue		0	Dist_Rev	0	0	0	0	0	0	0
181	POLR Revenue		0	Dist_Rev	0	0	0	0	0	0	0
182	Forfeited Discounts		0	Dist_Rev	0	0	0	0	0	0	0
183	Misc Service Revenue		91	Dist_Rev	11	1	3	0	0	2	0
184	Rent For Electric Property		101	NCP-Sec-NonNet	16	2	5	0	0	0	0
185	Other Electric Revenues		12	Dist_Rev	2	0	0	0	0	0	0
186	Operating Revenues		15,065		1,856	248	568	45	44	308	31
187											
188	TOTAL EXPENSES		9,437		2,348	362	625	8	47	79	15
189	V. NET INCOME at Present Rates		5,628		(493)	(115)	(57)	37	(3)	229	16

Line	Account	No.	Balance	Allocator	RS	RH	RA	GS	GM<25	GM>25	GMH<25	GMH>25
190												
191	SUMMARY REPORT											
192	OPERATING REVENUES											
193	Utility Revenues	440-446	14,860		7,643	655	78	306	686	2,170	66	202
194	Other Operating Revenues	450-456	205		97	10	1	3	9	35	1	3
195	Total Operating Revenues		15,065		7,740	665	79	309	696	2,205	67	206
196												
197	OPERATING EXPENSES											
198	Distribution / Transmission	580-599	1,005		225	30	4	10	56	277	5	28
199	Customer Acctg & Service	901-919	0		0	0	0	0	0	0	0	0
200	Admin & General	920-932	1,628		242	34	4	17	99	495	8	51
201	Total Operating Expenses		2,632		467	63	7	27	155	772	13	79
202												
203	Depreciation Expense	403	4,998		425	71	8	50	325	1,673	26	171
204	Taxes Other Than Income Tax / Other	408	1,022		475	42	5	20	49	171	5	16
205	INCOME BEFORE INCOME TAXES		6,413		6,374	488	59	213	166	(411)	23	(60)
206	Income Taxes	409-411	785		780	60	7	26	20	(50)	3	(7)
207	NET INCOME		5,628		5,594	428	52	187	146	(361)	20	(53)
208	RATE BASE		88,188		7,452	1,240	131	892	5,725	29,400	465	3,004
209	Return on Rate Base		6.38%									
210												
211	REVENUE REQUIREMENTS											
212	Target Rate of Return		8.0600%		8.0600%	8.0600%	8.0600%	8.0600%	8.0600%	8.0600%	8.0600%	8.0600%
213	Rate Base		88,188		7,452	1,240	131	892	5,725	29,400	465	3,004
214												
215	Operating expenses		2,632		467	63	7	27	155	772	13	79
216	Uncollectibles expense		0	Dist_Rev	0	0	0	0	0	0	0	0
217	Depreciation expense		4,998		425	71	8	50	325	1,673	26	171
218	Regulatory Commission Expenses		0		0	0	0	0	0	0	0	0
219	General taxes / Other		132		17	2	0	1	8	42	1	4
220	Subtotal- Operating Costs to recover		7,763		909	137	15	78	488	2,486	40	254
221												
222	Target Return on Rate Base- After tax		7,108		601	100	11	72	461	2,370	37	242
223	Income taxes to recover		1,649	23.20%	139	23	2	17	107	550	9	56
224				18.83%								
225	Subtotal- Rev Req before GRT		16,519		1,649	261	28	166	1,057	5,405	86	552
226	GRT needed		1,025	6.21%	102	16	2	10	66	335	5	34
227	TOTAL REVENUE REQUIREMENT		17,545		1,751	277	30	177	1,122	5,741	91	586

Line	Account	No.	Balance	Allocator	GL	GLH	L	HVPS	SE	SL	UMS
190											
191	SUMMARY REPORT										
192	OPERATING REVENUES										
193	Utility Revenues	440-446	14,860		1,827	244	559	45	43	306	31
194	Other Operating Revenues	450-456	205		29	4	9	0	1	2	0
195	Total Operating Revenues		15,065		1,856	248	568	45	44	308	31
196											
197	OPERATING EXPENSES										
198	Distribution / Transmission	580-599	1,005		254	40	66	0	5	4	1
199	Customer Acctg & Service	901-919	0		0	0	0	0	0	0	0
200	Admin & General	920-932	1,628		466	75	119	0	9	6	2
201	Total Operating Expenses		2,632		720	115	186	0	14	10	4
202											
203	Depreciation Expense	403	4,998		1,549	243	403	0	30	19	7
204	Taxes Other Than Income Tax / Other	408	1,022		148	21	44	3	3	19	2
205	INCOME BEFORE INCOME TAXES		6,413		(561)	(131)	(65)	42	(4)	261	18
206	Income Taxes	409-411	785		(69)	(16)	(8)	5	(0)	32	2
207	NET INCOME		5,628		(493)	(115)	(57)	37	(3)	229	16
208	RATE BASE		88,188		27,435	4,355	7,098	0	529	337	125
209	Return on Rate Base		6.38%								
210											
211	REVENUE REQUIREMENTS										
212	Target Rate of Return		8.0600%		8.0600%	8.0600%	8.0600%	8.0600%	8.0600%	8.0600%	8.0600%
213	Rate Base		88,188		27,435	4,355	7,098	0	529	337	125
214											
215	Operating expenses		2,632		720	115	186	0	14	10	4
216	Uncollectibles expense		0	Dist_Rev	0	0	0	0	0	0	0
217	Depreciation expense		4,998		1,549	243	403	0	30	19	7
218	Regulatory Commission Expenses		0		0	0	0	0	0	0	0
219	General taxes / Other		132		39	6	10	0	1	1	0
220	Subtotal- Operating Costs to recover		7,763		2,308	364	599	0	45	29	11
221											
222	Target Return on Rate Base- After tax		7,108		2,211	351	572	0	43	27	10
223	Income taxes to recover		1,649	23.20%	513	81	133	0	10	6	2
224				18.83%							
225	Subtotal- Rev Req before GRT		16,519		5,032	796	1,304	0	97	63	23
226	GRT needed		1,025	6.21%	312	49	81	0	6	4	1
227	TOTAL REVENUE REQUIREMENT		17,545		5,344	846	1,385	0	103	67	25

Line	Account	No.	Balance	Allocator	RS	RH	RA	GS	GM<25	GM>25	GMH<25	GMH>25
1	I. ELECTRIC PLANT IN SERVICE											
2	INTANGIBLE PLANT											
3	Organization / Franchise	301 / 302	17	SecC-Pt	12	1	0	1	1	1	0	0
4	SW- Plant/ OM	303P	1,496	SecC-Pt	1,101	79	11	50	46	47	6	9
5	SW- Customer-related	303C	0	None	0	0	0	0	0	0	0	0
6	SW- Labor-related	303L	394	SecC-Lab	268	19	3	12	10	8	1	1
7	SW- AMI	303AMI	0	None	0	0	0	0	0	0	0	0
8	Software- RB / CIP/Cyber	303F	9,883	SecC-Pt	7,274	519	75	329	301	308	43	62
9	Intangible Plant		<u>11,790</u>		<u>8,655</u>	<u>618</u>	<u>89</u>	<u>392</u>	<u>358</u>	<u>363</u>	<u>51</u>	<u>73</u>
10												
11	C. TRANSMISSION PLANT											
12	Transmission Plant	361	0	None	0	0	0	0	0	0	0	0
13	Transmission Plant	350-359	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
14												
15	D. DISTRIBUTION PLANT											
16	Land and Land Rights	360	0	None	0	0	0	0	0	0	0	0
17	Structures and Improvements	361	0	None	0	0	0	0	0	0	0	0
18	Direct Assignment	361	0	None	0	0	0	0	0	0	0	0
19	Station Equipment	362	0	None	0	0	0	0	0	0	0	0
20	Station Equipment- Network	362	0	None	0	0	0	0	0	0	0	0
21	Poles, Towers and Fixtures	364	98,048	Avg-Cust-NonNet	81,426	5,813	841	3,778	2,901	1,591	339	160
22	OH Conductors and Devices	365	101,190	Avg-Cust-NonNet	84,036	5,999	867	3,899	2,994	1,642	349	165
23	UG Conduits- Radial	366	2,315	Avg-Cust-Rad	1,904	136	20	97	74	41	9	4
24	UG Conduits- Network	366	1,601	Avg-Cust-Net	0	0	0	304	484	413	146	109
25	UG Conduits- URD	366	3,582	Avg-Cust-URD	3,311	236	34	0	0	0	0	0
26	UG Conductors- Radial	367	5,645	Avg-Cust-Rad	4,642	331	48	236	181	100	21	10
27	UG Conductors- Network	367	3,903	Avg-Cust-Net	0	0	0	742	1,180	1,008	356	266
28	UG Conductors- URD	367	8,733	Avg-Cust-URD	8,073	576	83	0	0	0	0	0
29	Line Transformers- OH	368	218,608	Avg-Cust-NonNet	181,548	12,961	1,874	8,424	6,468	3,547	755	357
30	Line Transformers- Radial	368	11,411	Avg-Cust-Rad	9,384	670	97	478	367	201	43	20
31	Line Transformers- Network	368	31,198	Avg-Cust-Net-Xfmr	0	0	0	337	1,581	10,358	395	2,997
32	Line Transformers- URD	368	40,725	Avg-Cust-URD	37,649	2,688	389	0	0	0	0	0
33	Services	369	104,707	Services_Cost	85,668	6,116	884	4,176	4,427	2,448	529	256
34	Meters	370	0	None	0	0	0	0	0	0	0	0
35	Street Lighting	373	41,954	StLgt-Cost	0	0	0	0	0	0	0	0
36	ARO- Dist Plant	ARO	0	SecC-Pt	0	0	0	0	0	0	0	0
37	Distribution Plant	360-373	<u>673,620</u>		<u>497,641</u>	<u>35,527</u>	<u>5,137</u>	<u>22,472</u>	<u>20,657</u>	<u>21,350</u>	<u>2,942</u>	<u>4,344</u>
38												

Line	Account	No.	Balance	Allocator	GL	GLH	L	HVPS	SE	SL	UMS
1	I. ELECTRIC PLANT IN SERVICE										
2	INTANGIBLE PLANT										
3	Organization / Franchise	301 / 302	17	SecC-Pt	0	0	0	0	0	1	0
4	SW- Plant/ OM	303P	1,496	SecC-Pt	30	5	1	0	0	109	1
5	SW- Customer-related	303C	0	None	0	0	0	0	0	0	0
6	SW- Labor-related	303L	394	SecC-Lab	3	1	0	0	0	67	0
7	SW- AMI	303AMI	0	None	0	0	0	0	0	0	0
8	Software- RB / CIP/Cyber	303F	9,883	SecC-Pt	198	35	6	0	0	723	9
9	Intangible Plant		<u>11,790</u>		<u>231</u>	<u>41</u>	<u>7</u>	<u>0</u>	<u>0</u>	<u>901</u>	<u>11</u>
10											
11	C. TRANSMISSION PLANT										
12	Transmission Plant	361	0	None	0	0	0	0	0	0	0
13	Transmission Plant	350-359	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
14											
15	D. DISTRIBUTION PLANT										
16	Land and Land Rights	360	0	None	0	0	0	0	0	0	0
17	Structures and Improvements	361	0	None	0	0	0	0	0	0	0
18	Direct Assignment	361	0	None	0	0	0	0	0	0	0
19	Station Equipment	362	0	None	0	0	0	0	0	0	0
20	Station Equipment- Network	362	0	None	0	0	0	0	0	0	0
21	Poles, Towers and Fixtures	364	98,048	Avg-Cust-NonNet	109	13	3	0	0	941	133
22	OH Conductors and Devices	365	101,190	Avg-Cust-NonNet	112	13	3	0	0	971	137
23	UG Conduits- Radial	366	2,315	Avg-Cust-Rad	3	0	0	0	0	24	3
24	UG Conduits- Network	366	1,601	Avg-Cust-Net	116	21	4	0	0	0	4
25	UG Conduits- URD	366	3,582	Avg-Cust-URD	0	0	0	0	0	0	0
26	UG Conductors- Radial	367	5,645	Avg-Cust-Rad	7	1	0	0	0	59	8
27	UG Conductors- Network	367	3,903	Avg-Cust-Net	283	51	9	0	0	0	9
28	UG Conductors- URD	367	8,733	Avg-Cust-URD	0	0	0	0	0	0	0
29	Line Transformers- OH	368	218,608	Avg-Cust-NonNet	243	29	7	0	0	2,098	297
30	Line Transformers- Radial	368	11,411	Avg-Cust-Rad	14	2	0	0	0	119	17
31	Line Transformers- Network	368	31,198	Avg-Cust-Net-Xfm	12,810	2,329	388	0	0	0	3
32	Line Transformers- URD	368	40,725	Avg-Cust-URD	0	0	0	0	0	0	0
33	Services	369	104,707	Services_Cost	180	23	0	0	0	0	0
34	Meters	370	0	None	0	0	0	0	0	0	0
35	Street Lighting	373	41,954	StLgt-Cost	0	0	0	0	0	41,954	0
36	ARO- Dist Plant	ARO	0	SecC-Pt	0	0	0	0	0	0	0
37	Distribution Plant	360-373	<u>673,620</u>		<u>13,877</u>	<u>2,482</u>	<u>414</u>	<u>0</u>	<u>1</u>	<u>46,166</u>	<u>611</u>
38											

Line	Account	No.	Balance	Allocator	RS	RH	RA	GS	GM<25	GM>25	GMH<25	GMH>25
39	E. GENERAL PLANT											
40	General Plant	389	32,453	SecC-Lab	22,027	1,573	227	1,022	859	654	115	108
41	AMI Assets	391	0	None	0	0	0	0	0	0	0	0
42	General Plant	389-399	32,453		22,027	1,573	227	1,022	859	654	115	108
43												
44	TOTAL UTILITY PLANT		717,863		528,323	37,717	5,454	23,885	21,873	22,367	3,108	4,525
45												
46	II. DEPRECIATION RESERVE											
47	Intangible Plant	108.3	5,633	SecC-IntPt	4,135	295	43	187	171	173	24	35
48	Transmission Plant	108.3	0	None	0	0	0	0	0	0	0	0
49	Structures and Improvements	108.5	0	None	0	0	0	0	0	0	0	0
50	Direct Assignment	108.5	0	None	0	0	0	0	0	0	0	0
51	Station Equipment	108.5	0	None	0	0	0	0	0	0	0	0
52	Poles, Towers and Fixtures	108.5	33,479	Avg-Cust-NonNet	27,804	1,985	287	1,290	991	543	116	55
53	OH Conductors and Devices	108.5	31,574	Avg-Cust-NonNet	26,222	1,872	271	1,217	934	512	109	52
54	UG Conduits	108.5	2,241	SecC-UG	1,558	111	16	120	167	136	46	34
55	UG Conductors	108.5	5,356	SecC-UG	3,725	266	38	287	399	324	111	81
56	Line Transformers	108.5	85,326	SecC-LTr	64,595	4,611	667	2,611	2,378	3,986	337	953
57	Services	108.5	33,179	Services_Cost	27,146	1,938	280	1,323	1,403	776	168	81
58	Meters	108.5	0	None	0	0	0	0	0	0	0	0
59	Street Lighting	108.5	26,797	StLgt-Cost	0	0	0	0	0	0	0	0
60	Other Distribution Plant	108.5	0	SecC-Pt	0	0	0	0	0	0	0	0
61	General	108.6	13,329	SecC-Lab	9,047	646	93	420	353	269	47	44
62	Depreciation Reserve	108	236,915		164,232	11,725	1,695	7,454	6,795	6,720	958	1,335
63												
64	III. OTHER RATE BASE ITEMS											
65	Cash Working Capital	131	4,261	SecC-OM	3,043	217	31	141	117	86	15	14
66	Cash Working Capital- Supp	131	0	None	0	0	0	0	0	0	0	0
67	Materials & Supplies	255	3,036	SecC-Pt	2,234	159	23	101	93	95	13	19
68	Customer Deposits		0	CustDeposits	0	0	0	0	0	0	0	0
69	Capitalized Pension		16,670	SecC-Pt	12,269	876	127	555	508	519	72	105
70	ADIT- Transmission	154	0	None	0	0	0	0	0	0	0	0
71	ADIT- Distribution	154	(112,556)	SecC-Pt	(82,841)	(5,914)	(855)	(3,745)	(3,430)	(3,508)	(487)	(710)
72	ADIT- General	182	(4,160)	SecC-Lab	(2,824)	(202)	(29)	(131)	(110)	(84)	(15)	(14)
73	Other Rate Base	131-283	(92,750)		(68,118)	(4,863)	(703)	(3,079)	(2,823)	(2,892)	(401)	(586)
74												
75	TOTAL RATE BASE		388,199		295,973	21,130	3,055	13,352	12,256	12,755	1,749	2,605
76												

Line	Account	No.	Balance	Allocator	GL	GLH	L	HVPS	SE	SL	UMS
39	E. GENERAL PLANT										
40	General Plant	389	32,453	SecC-Lab	265	46	8	0	0	5,515	32
41	AMI Assets	391	0	None	0	0	0	0	0	0	0
42	General Plant	389-399	32,453		265	46	8	0	0	5,515	32
43											
44	TOTAL UTILITY PLANT		<u>717,863</u>		<u>14,374</u>	<u>2,570</u>	<u>429</u>	<u>0</u>	<u>1</u>	<u>52,582</u>	<u>655</u>
45											
46	II. DEPRECIATION RESERVE										
47	Intangible Plant	108.3	5,633	SecC-IntPt	111	20	3	0	0	431	5
48	Transmission Plant	108.3	0	None	0	0	0	0	0	0	0
49	Structures and Improvements	108.5	0	None	0	0	0	0	0	0	0
50	Direct Assignment	108.5	0	None	0	0	0	0	0	0	0
51	Station Equipment	108.5	0	None	0	0	0	0	0	0	0
52	Poles, Towers and Fixtures	108.5	33,479	Avg-Cust-NonNet	37	4	1	0	0	321	45
53	OH Conductors and Devices	108.5	31,574	Avg-Cust-NonNet	35	4	1	0	0	303	43
54	UG Conduits	108.5	2,241	SecC-UG	36	6	1	0	0	7	2
55	UG Conductors	108.5	5,356	SecC-UG	85	15	3	0	0	17	5
56	Line Transformers	108.5	85,326	SecC-LTr	3,692	667	112	0	0	627	90
57	Services	108.5	33,179	Services_Cost	57	7	0	0	0	0	0
58	Meters	108.5	0	None	0	0	0	0	0	0	0
59	Street Lighting	108.5	26,797	StLgt-Cost	0	0	0	0	0	26,797	0
60	Other Distribution Plant	108.5	0	SecC-Pt	0	0	0	0	0	0	0
61	General	108.6	13,329	SecC-Lab	109	19	3	0	0	2,265	13
62	Depreciation Reserve	108	236,915		4,162	743	124	0	0	30,768	203
63											
64	III. OTHER RATE BASE ITEMS										
65	Cash Working Capital	131	4,261	SecC-OM	32	6	1	0	0	554	5
66	Cash Working Capital- Supp	131	0	None	0	0	0	0	0	0	0
67	Materials & Supplies	255	3,036	SecC-Pt	61	11	2	0	0	222	3
68	Customer Deposits		0	CustDeposits	0	0	0	0	0	0	0
69	Capitalized Pension		16,670	SecC-Pt	334	60	10	0	0	1,220	15
70	ADIT- Transmission	154	0	None	0	0	0	0	0	0	0
71	ADIT- Distribution	154	(112,556)	SecC-Pt	(2,254)	(403)	(67)	(0)	(0)	(8,238)	(103)
72	ADIT- General	182	(4,160)	SecC-Lab	(34)	(6)	(1)	(0)	(0)	(707)	(4)
73	Other Rate Base	131-283	(92,750)		(1,862)	(333)	(56)	(0)	(0)	(6,949)	(84)
74											
75	TOTAL RATE BASE		<u>388,199</u>		<u>8,350</u>	<u>1,494</u>	<u>249</u>	<u>0</u>	<u>0</u>	<u>14,865</u>	<u>367</u>
76											

Line	Account	No.	Balance	Allocator	RS	RH	RA	GS	GM<25	GM>25	GMH<25	GMH>25
77	I. OPERATING AND MAINTENANCE EXPENSES											
78	B. TRANSMISSION EXPENSE											
79	POLR Expense		0	None	0	0	0	0	0	0	0	0
80	Transmission Expense		0	None	0	0	0	0	0	0	0	0
81	Transmission Expense		<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
82												
83	C. DISTRIBUTION EXPENSE											
84	Ops Supv & Engineering	580	901	SecC-Lab	611	44	6	28	24	18	3	3
85	Load Dispatching	581	0	None	0	0	0	0	0	0	0	0
86	Station Expenses	582	0	None	0	0	0	0	0	0	0	0
87	OH Line Expenses	583	187	Avg-Cust-NonNet	155	11	2	7	6	3	1	0
88	UG Line Expenses	584	22	SecC-UG	15	1	0	1	2	1	0	0
89	Meter Expenses	586	0	None	0	0	0	0	0	0	0	0
90	Customer Installation Expenses	587	0	None	0	0	0	0	0	0	0	0
91	Misc. Distribution Expenses	588	1,851	SecC-Pt	1,362	97	14	62	56	58	8	12
92	Rents	589	0	SecC-Pt	0	0	0	0	0	0	0	0
93	Maint Supv & Engineering	590	75	SecC-Lab	51	4	1	2	2	2	0	0
94	Maint of Structures	591	0	None	0	0	0	0	0	0	0	0
95	Maint of Station Equip	592	0	None	0	0	0	0	0	0	0	0
96	Maint of OH Lines	593	6,244	Avg-Cust-NonNet	5,185	370	54	241	185	101	22	10
97	Maint of UG Lines	594	53	SecC-UG	37	3	0	3	4	3	1	1
98	Maint of Line Transformers	595	17	SecC-LTr	13	1	0	1	0	1	0	0
99	Maint of Lighting	596	521	StLgt-Cost	0	0	0	0	0	0	0	0
100	Maint of Meters	597	0	None	0	0	0	0	0	0	0	0
101	Maint of Misc. Plant	599	16	SecC-Pt	12	1	0	1	0	1	0	0
102	Oper. & Maint. Exp.	500-599	<u>9,888</u>		<u>7,443</u>	<u>531</u>	<u>77</u>	<u>345</u>	<u>279</u>	<u>188</u>	<u>35</u>	<u>27</u>
103			9,888		7,443	531	77	345	279	188	35	27
104	D. CUSTOMER ACCOUNTS AND SERVICE											
105	Supervision	901	0	None	0	0	0	0	0	0	0	0
106	Meter Reading Exp	902	0	None	0	0	0	0	0	0	0	0
107	Customer Records & Coll	903	0	None	0	0	0	0	0	0	0	0
108	Uncollectible Accounts	904	0	Dist_Rev	0	0	0	0	0	0	0	0
109	OPEN	904	0	None	0	0	0	0	0	0	0	0
110	Customer Accts. Exp.	901-905	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
111												
112	Customer Assistance	908	0	None	0	0	0	0	0	0	0	0
113	Customer Service Exp.	908-916	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
114	Customer Accts. & Serv. Exp.	901-919	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

Line	Account	No.	Balance	Allocator	GL	GLH	L	HVPS	SE	SL	UMS
77	I. OPERATING AND MAINTENANCE EXPENSES										
78	B. TRANSMISSION EXPENSE										
79	POLR Expense		0	None	0	0	0	0	0	0	0
80	Transmission Expense		0	None	0	0	0	0	0	0	0
81	Transmission Expense		<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
82											
83	C. DISTRIBUTION EXPENSE										
84	Ops Supv & Engineering	580	901	SecC-Lab	7	1	0	0	0	153	1
85	Load Dispatching	581	0	None	0	0	0	0	0	0	0
86	Station Expenses	582	0	None	0	0	0	0	0	0	0
87	OH Line Expenses	583	187	Avg-Cust-NonNet	0	0	0	0	0	2	0
88	UG Line Expenses	584	22	SecC-UG	0	0	0	0	0	0	0
89	Meter Expenses	586	0	None	0	0	0	0	0	0	0
90	Customer Installation Expenses	587	0	None	0	0	0	0	0	0	0
91	Misc. Distribution Expenses	588	1,851	SecC-Pt	37	7	1	0	0	135	2
92	Rents	589	0	SecC-Pt	0	0	0	0	0	0	0
93	Maint Supv & Engineering	590	75	SecC-Lab	1	0	0	0	0	13	0
94	Maint of Structures	591	0	None	0	0	0	0	0	0	0
95	Maint of Station Equip	592	0	None	0	0	0	0	0	0	0
96	Maint of OH Lines	593	6,244	Avg-Cust-NonNet	7	1	0	0	0	60	8
97	Maint of UG Lines	594	53	SecC-UG	1	0	0	0	0	0	0
98	Maint of Line Transformers	595	17	SecC-LTr	1	0	0	0	0	0	0
99	Maint of Lighting	596	521	StLgt-Cost	0	0	0	0	0	521	0
100	Maint of Meters	597	0	None	0	0	0	0	0	0	0
101	Maint of Misc. Plant	599	16	SecC-Pt	0	0	0	0	0	1	0
102	Oper. & Maint. Exp.	500-599	<u>9,888</u>		<u>54</u>	<u>9</u>	<u>2</u>	<u>0</u>	<u>0</u>	<u>886</u>	<u>12</u>
103			9,888		54	9	2	0	0	886	12
104	D. CUSTOMER ACCOUNTS AND SERVICE										
105	Supervision	901	0	None	0	0	0	0	0	0	0
106	Meter Reading Exp	902	0	None	0	0	0	0	0	0	0
107	Customer Records & Coll	903	0	None	0	0	0	0	0	0	0
108	Uncollectible Accounts	904	0	Dist_Rev	0	0	0	0	0	0	0
109	OPEN	904	0	None	0	0	0	0	0	0	0
110	Customer Accts. Exp.	901-905	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
111											
112	Customer Assistance	908	0	None	0	0	0	0	0	0	0
113	Customer Service Exp.	908-916	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
114	Customer Accts. & Serv. Exp.	901-919	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

Line	Account	No.	Balance	Allocator	RS	RH	RA	GS	GM<25	GM>25	GMH<25	GMH>25
115												
116	E. ADMINISTRATIVE AND GENERAL											
117	Admin & Gen Salaries	920	3,410	SecC-Lab	2,314	165	24	107	90	69	12	11
118	Office Supp & Exp- Bill Print	921Bill	0	None	0	0	0	0	0	0	0	0
119	Office Supp & Exp- Other	921	853	SecC-Lab	579	41	6	27	23	17	3	3
120	Outside Services- Cust Care	923CC	0	None	0	0	0	0	0	0	0	0
121	Outside Services- HR	923M	394	SecC-Lab	268	19	3	12	10	8	1	1
122	Outside Services- Other	923	3,072	SecC-Lab	2,085	149	22	97	81	62	11	10
123	Property Insurance	924	957	SecC-Pt	704	50	7	32	29	30	4	6
124	Injuries & Damages	925	50	SecC-Lab	34	2	0	2	1	1	0	0
125	Empl Pensions & Benefits	926	1,079	SecC-Lab	732	52	8	34	29	22	4	4
126	Regulatory Commission	928	0	None	0	0	0	0	0	0	0	0
127	Duplicate Charges- Electric	928	0	SecC-Lab	0	0	0	0	0	0	0	0
128	Marketing, Communications	930.1	0	None	0	0	0	0	0	0	0	0
129	Misc. General Plant	930.2	1,031	SecC-Lab	700	50	7	32	27	21	4	3
130	General Plant Rent	931	298	SecC-Lab	203	14	2	9	8	6	1	1
131	Misc Genl Plant- Metering	935M	0	SecC-Lab	0	0	0	0	0	0	0	0
132	Misc Genl Plant- Other	935P	1,189	SecC-Lab	807	58	8	37	31	24	4	4
133	Admin & Genl. Exp.	920-932	12,333		8,426	602	87	390	330	259	45	44
134												
135	Total Operating Expenses		22,221		15,869	1,133	164	735	609	447	80	71
136												
137	II. DEPRECIATION EXPENSE											
138	Intangible- Other	361/362	437	SecC-IntPt	321	23	3	15	13	13	2	3
139	Intangible- Customers	361/362	0	None	0	0	0	0	0	0	0	0
140	Intangible- AMI	361/362	0	None	0	0	0	0	0	0	0	0
141	Transmission Plant	361/362	0	None	0	0	0	0	0	0	0	0
142	Structures and Improvements	361/362	0	None	0	0	0	0	0	0	0	0
143	Direct assignment	361/362	0	None	0	0	0	0	0	0	0	0
144	Station Equipment	361/362	0	None	0	0	0	0	0	0	0	0
145	Poles, Towers and Fixtures	361/362	2,030	Avg-Cust-NonNet	1,685	120	17	78	60	33	7	3
146	OH Conductors and Devices	361/362	2,621	Avg-Cust-NonNet	2,176	155	22	101	78	43	9	4
147	UG Conduits	361/362	104	SecC-UG	73	5	1	6	8	6	2	2
148	UG Conductors	361/362	470	SecC-UG	327	23	3	25	35	28	10	7
149	Line Transformers	361/362	9,366	SecC-LTr	7,090	506	73	287	261	438	37	105
150	Services	361/362	1,738	Services_Cost	1,422	102	15	69	73	41	9	4
151	Meters	361/362	0	None	0	0	0	0	0	0	0	0

Line	Account	No.	Balance	Allocator	GL	GLH	L	HVPS	SE	SL	UMS
115											
116	E. ADMINISTRATIVE AND GENERAL										
117	Admin & Gen Salaries	920	3,410	SecC-Lab	28	5	1	0	0	579	3
118	Office Supp & Exp- Bill Print	921Bill	0	None	0	0	0	0	0	0	0
119	Office Supp & Exp- Other	921	853	SecC-Lab	7	1	0	0	0	145	1
120	Outside Services- Cust Care	923CC	0	None	0	0	0	0	0	0	0
121	Outside Services- HR	923M	394	SecC-Lab	3	1	0	0	0	67	0
122	Outside Services- Other	923	3,072	SecC-Lab	25	4	1	0	0	522	3
123	Property Insurance	924	957	SecC-Pt	19	3	1	0	0	70	1
124	Injuries & Damages	925	50	SecC-Lab	0	0	0	0	0	9	0
125	Empl Pensions & Benefits	926	1,079	SecC-Lab	9	2	0	0	0	183	1
126	Regulatory Commission	928	0	None	0	0	0	0	0	0	0
127	Duplicate Charges- Electric	928	0	SecC-Lab	0	0	0	0	0	0	0
128	Marketing, Communications	930.1	0	None	0	0	0	0	0	0	0
129	Misc. General Plant	930.2	1,031	SecC-Lab	8	1	0	0	0	175	1
130	General Plant Rent	931	298	SecC-Lab	2	0	0	0	0	51	0
131	Misc Genl Plant- Metering	935M	0	SecC-Lab	0	0	0	0	0	0	0
132	Misc Genl Plant- Other	935P	1,189	SecC-Lab	10	2	0	0	0	202	1
133	Admin & Genl. Exp.	920-932	12,333		112	20	3	0	0	2,003	12
134											
135	Total Operating Expenses		22,221		167	29	5	0	0	2,889	24
136											
137	II. DEPRECIATION EXPENSE										
138	Intangible- Other	361/362	437	SecC-IntPt	9	2	0	0	0	33	0
139	Intangible- Customers	361/362	0	None	0	0	0	0	0	0	0
140	Intangible- AMI	361/362	0	None	0	0	0	0	0	0	0
141	Transmission Plant	361/362	0	None	0	0	0	0	0	0	0
142	Structures and Improvements	361/362	0	None	0	0	0	0	0	0	0
143	Direct assignment	361/362	0	None	0	0	0	0	0	0	0
144	Station Equipment	361/362	0	None	0	0	0	0	0	0	0
145	Poles, Towers and Fixtures	361/362	2,030	Avg-Cust-NonNet	2	0	0	0	0	19	3
146	OH Conductors and Devices	361/362	2,621	Avg-Cust-NonNet	3	0	0	0	0	25	4
147	UG Conduits	361/362	104	SecC-UG	2	0	0	0	0	0	0
148	UG Conductors	361/362	470	SecC-UG	7	1	0	0	0	2	0
149	Line Transformers	361/362	9,366	SecC-LTr	405	73	12	0	0	69	10
150	Services	361/362	1,738	Services_Cost	3	0	0	0	0	0	0
151	Meters	361/362	0	None	0	0	0	0	0	0	0

Line	Account	No.	Balance	Allocator	RS	RH	RA	GS	GM<25	GM>25	GMH<25	GMH>25
152	Street Lighting	361/362	1,049	StLgt-Cost	0	0	0	0	0	0	0	0
153	General / Common Plant	364	1,651	SecC-Lab	1,121	80	12	52	44	33	6	6
154	Amort Exp- Reg Assets- Tran		0	None	0	0	0	0	0	0	0	0
155	Amort Exp- Reg Assets- Dist		2,344	SecC-Pt	1,726	123	18	78	71	73	10	15
156	Depreciation Expense	403	<u>21,810</u>		<u>15,940</u>	<u>1,138</u>	<u>165</u>	<u>710</u>	<u>643</u>	<u>708</u>	<u>92</u>	<u>148</u>
157												
158	III. TAXES and OTHER											
159	A. GENERAL TAXES											
160	Payroll related	408	611	SecC-Lab	414	30	4	19	16	12	2	2
161	PURTA, Real estate	408.16	262	SecC-Pt	193	14	2	9	8	8	1	2
162	Capital stock		0	SecC-Pt	0	0	0	0	0	0	0	0
163	Other	408	0	SecC-Pt	0	0	0	0	0	0	0	0
164	General Taxes		<u>873</u>		<u>607</u>	<u>43</u>	<u>6</u>	<u>28</u>	<u>24</u>	<u>20</u>	<u>3</u>	<u>4</u>
165												
166	B. GROSS RECEIPTS TAX											
167	Gross Receipts tax		4,436	Dist_Rev	2,282	195	23	91	205	648	20	60
168	Gross Receipts Tax		<u>4,436</u>		<u>2,282</u>	<u>195</u>	<u>23</u>	<u>91</u>	<u>205</u>	<u>648</u>	<u>20</u>	<u>60</u>
169												
170	B. FEDERAL / STATE INCOME TAXES											
171	State Income Tax Expense		531	SecC-PreTax	100	17	1	1	40	179	3	15
172	Federal Income Tax Expense		2,764	SecC-PreTax	519	90	5	4	207	934	15	76
173	Income Taxes	409-411	<u>3,295</u>		<u>618</u>	<u>107</u>	<u>6</u>	<u>4</u>	<u>246</u>	<u>1,113</u>	<u>17</u>	<u>90</u>
174	Total Taxes	408-411	<u>8,604</u>		<u>3,508</u>	<u>346</u>	<u>35</u>	<u>124</u>	<u>476</u>	<u>1,781</u>	<u>40</u>	<u>154</u>
175												
176	TOTAL EXPENSES		<u>52,635</u>		<u>35,317</u>	<u>2,617</u>	<u>364</u>	<u>1,569</u>	<u>1,728</u>	<u>2,936</u>	<u>212</u>	<u>373</u>
177												
178	IV. OPERATING REVENUES at Present Rates											
179	Distribution Revenue		74,086	Dist_Rev	38,105	3,264	388	1,525	3,422	10,817	329	1,009
180	Transmission Revenue		0	Dist_Rev	0	0	0	0	0	0	0	0
181	POLR Revenue		0	Dist_Rev	0	0	0	0	0	0	0	0
182	Forfeited Discounts		0	Dist_Rev	0	0	0	0	0	0	0	0
183	Misc Service Revenue		455	Dist_Rev	234	20	2	9	21	66	2	6
184	Rent For Electric Property		1,667	Avg-Cust	1,382	99	14	65	50	28	6	3
185	Other Electric Revenues		62	Dist_Rev	32	3	0	1	3	9	0	1
186	Operating Revenues		<u>76,269</u>		<u>39,753</u>	<u>3,385</u>	<u>405</u>	<u>1,600</u>	<u>3,496</u>	<u>10,920</u>	<u>337</u>	<u>1,019</u>
187												
188	TOTAL EXPENSES		<u>52,635</u>		<u>35,317</u>	<u>2,617</u>	<u>364</u>	<u>1,569</u>	<u>1,728</u>	<u>2,936</u>	<u>212</u>	<u>373</u>
189	V. NET INCOME at Present Rates		<u>23,634</u>		<u>4,436</u>	<u>768</u>	<u>41</u>	<u>31</u>	<u>1,768</u>	<u>7,984</u>	<u>125</u>	<u>646</u>

Line	Account	No.	Balance	Allocator	GL	GLH	L	HVPS	SE	SL	UMS
152	Street Lighting	361/362	1,049	StLgt-Cost	0	0	0	0	0	1,049	0
153	General / Common Plant	364	1,651	SecC-Lab	14	2	0	0	0	281	2
154	Amort Exp- Reg Assets- Tran		0	None	0	0	0	0	0	0	0
155	Amort Exp- Reg Assets- Dist		2,344	SecC-Pt	47	8	1	0	0	172	2
156	Depreciation Expense	403	21,810		492	88	15	0	0	1,650	21
157											
158	III. TAXES and OTHER										
159	A. GENERAL TAXES										
160	Payroll related	408	611	SecC-Lab	5	1	0	0	0	104	1
161	PURTA, Real estate	408.16	262	SecC-Pt	5	1	0	0	0	19	0
162	Capital stock		0	SecC-Pt	0	0	0	0	0	0	0
163	Other	408	0	SecC-Pt	0	0	0	0	0	0	0
164	General Taxes		873		10	2	0	0	0	123	1
165											
166	B. GROSS RECEIPTS TAX										
167	Gross Receipts tax		4,436	Dist_Rev	545	73	167	13	13	91	9
168	Gross Receipts Tax		4,436		545	73	167	13	13	91	9
169											
170	B. FEDERAL / STATE INCOME TAXES										
171	State Income Tax Expense		531	SecC-PreTax	157	20	52	4	4	(63)	2
172	Federal Income Tax Expense		2,764	SecC-PreTax	817	106	269	22	21	(329)	10
173	Income Taxes	409-411	3,295		974	127	321	26	25	(392)	12
174	Total Taxes	408-411	8,604		1,529	201	488	39	38	(178)	23
175											
176	TOTAL EXPENSES		52,635		2,188	318	508	39	38	4,361	67
177											
178	IV. OPERATING REVENUES at Present Rates										
179	Distribution Revenue		74,086	Dist_Rev	9,107	1,217	2,789	222	214	1,524	153
180	Transmission Revenue		0	Dist_Rev	0	0	0	0	0	0	0
181	POLR Revenue		0	Dist_Rev	0	0	0	0	0	0	0
182	Forfeited Discounts		0	Dist_Rev	0	0	0	0	0	0	0
183	Misc Service Revenue		455	Dist_Rev	56	7	17	1	1	9	1
184	Rent For Electric Property		1,667	Avg-Cust	2	0	0	0	0	16	2
185	Other Electric Revenues		62	Dist_Rev	8	1	2	0	0	1	0
186	Operating Revenues		76,269		9,173	1,226	2,808	224	216	1,551	157
187											
188	TOTAL EXPENSES		52,635		2,188	318	508	39	38	4,361	67
189	V. NET INCOME at Present Rates		23,634		6,985	907	2,301	185	178	(2,810)	89

Line	Account	No.	Balance	Allocator	RS	RH	RA	GS	GM<25	GM>25	GMH<25	GMH>25
190												
191	SUMMARY REPORT											
192	OPERATING REVENUES											
193	Utility Revenues	440-446	74,086		38,105	3,264	388	1,525	3,422	10,817	329	1,009
194	Other Operating Revenues	450-456	2,183		1,648	121	17	75	74	103	8	10
195	Total Operating Revenues		76,269		39,753	3,385	405	1,600	3,496	10,920	337	1,019
196												
197	OPERATING EXPENSES											
198	Distribution / Transmission	580-599	9,888		7,443	531	77	345	279	188	35	27
199	Customer Acctg & Service	901-919	0		0	0	0	0	0	0	0	0
200	Admin & General	920-932	12,333		8,426	602	87	390	330	259	45	44
201	Total Operating Expenses		22,221		15,869	1,133	164	735	609	447	80	71
202												
203	Depreciation Expense	403	21,810		15,940	1,138	165	710	643	708	92	148
204	Taxes Other Than Income Tax / Other	408	5,309		2,889	239	30	119	229	668	23	64
205	INCOME BEFORE INCOME TAXES		26,929		5,054	876	47	35	2,014	9,097	142	736
206	Income Taxes	409-411	3,295		618	107	6	4	246	1,113	17	90
207	NET INCOME		23,634		4,436	768	41	31	1,768	7,984	125	646
208	RATE BASE		388,199		295,973	21,130	3,055	13,352	12,256	12,755	1,749	2,605
209	Return on Rate Base		6.09%									
210												
211	REVENUE REQUIREMENTS											
212	Target Rate of Return		8.0600%		8.0600%	8.0600%	8.0600%	8.0600%	8.0600%	8.0600%	8.0600%	8.0600%
213	Rate Base		388,199		295,973	21,130	3,055	13,352	12,256	12,755	1,749	2,605
214												
215	Operating expenses		22,221		15,869	1,133	164	735	609	447	80	71
216	Uncollectibles expense		0	Dist_Rev	0	0	0	0	0	0	0	0
217	Depreciation expense		21,810		15,940	1,138	165	710	643	708	92	148
218	Regulatory Commission Expenses		0		0	0	0	0	0	0	0	0
219	General taxes / Other		873		607	43	6	28	24	20	3	4
220	Subtotal- Operating Costs to recover		44,903		32,417	2,314	335	1,473	1,277	1,176	175	223
221												
222	Target Return on Rate Base- After tax		31,289		23,855	1,703	246	1,076	988	1,028	141	210
223	Income taxes to recover		7,258	23.20%	5,533	395	57	250	229	238	33	49
224				18.83%								
225	Subtotal- Rev Req before GRT		83,450		61,805	4,412	638	2,799	2,494	2,442	348	481
226	GRT needed		5,111	6.12%	3,785	270	39	171	153	150	21	29
227	TOTAL REVENUE REQUIREMENT		88,561		65,591	4,683	677	2,971	2,647	2,592	370	511

Line	Account	No.	Balance	Allocator	GL	GLH	L	HVPS	SE	SL	UMS
190	SUMMARY REPORT										
191	OPERATING REVENUES										
193	Utility Revenues	440-446	74,086		9,107	1,217	2,789	222	214	1,524	153
194	Other Operating Revenues	450-456	2,183		66	9	20	2	1	27	3
195	Total Operating Revenues		76,269		9,173	1,226	2,808	224	216	1,551	157
196	OPERATING EXPENSES										
198	Distribution / Transmission	580-599	9,888		54	9	2	0	0	886	12
199	Customer Acctg & Service	901-919	0		0	0	0	0	0	0	0
200	Admin & General	920-932	12,333		112	20	3	0	0	2,003	12
201	Total Operating Expenses		22,221		167	29	5	0	0	2,889	24
202											
203	Depreciation Expense	403	21,810		492	88	15	0	0	1,650	21
204	Taxes Other Than Income Tax / Other	408	5,309		556	75	167	13	13	214	10
205	INCOME BEFORE INCOME TAXES		26,929		7,959	1,034	2,621	211	203	(3,202)	102
206	Income Taxes	409-411	3,295		974	127	321	26	25	(392)	12
207	NET INCOME		23,634		6,985	907	2,301	185	178	(2,810)	89
208	RATE BASE		388,199		8,350	1,494	249	0	0	14,865	367
209	Return on Rate Base		6.09%								
210	REVENUE REQUIREMENTS										
211	Target Rate of Return		8.0600%		8.0600%	8.0600%	8.0600%	8.0600%	8.0600%	8.0600%	8.0600%
212	Rate Base		388,199		8,350	1,494	249	0	0	14,865	367
213											
214											
215	Operating expenses		22,221		167	29	5	0	0	2,889	24
216	Uncollectibles expense		0	Dist_Rev	0	0	0	0	0	0	0
217	Depreciation expense		21,810		492	88	15	0	0	1,650	21
218	Regulatory Commission Expenses		0		0	0	0	0	0	0	0
219	General taxes / Other		873		10	2	0	0	0	123	1
220	Subtotal- Operating Costs to recover		44,903		669	119	20	0	0	4,661	45
221											
222	Target Return on Rate Base- After tax		31,289		673	120	20	0	0	1,198	30
223	Income taxes to recover		7,258	23 20%	156	28	5	0	0	278	7
224				18 83%							
225	Subtotal- Rev Req before GRT		83,450		1,498	267	45	0	0	6,137	82
226	GRT needed		5,111	6.12%	92	16	3	0	0	376	5
227	TOTAL REVENUE REQUIREMENT		88,561		1,589	284	48	0	0	6,513	87

BillCus
 Class Allocation- Billing Customer
 CAI
 Exh 6-7D

Duquesne Light Company
Class ACOS Study
Fully Projected Future Test Year
Class Allocation- Billing Customer

Line	Account	No.	Balance	Allocator	RS	RH	RA	GS	GM<25	GM>25	GMH<25	GMH>25
1	I. ELECTRIC PLANT IN SERVICE											
2	INTANGIBLE PLANT											
3	Organization / Franchise	301 / 302	13	Bill-Pt	8	1	0	0	1	1	0	0
4	SW- Plant/ OM	303P	1,118	Bill-Pt	754	66	7	31	110	115	13	12
5	SW- Customer-related	303C	184,244	Avg-Cust	152,774	10,907	1,577	7,142	5,528	3,058	661	319
6	SW- Labor-related	303L	1,537	Bill-Lab	1,196	123	10	43	64	78	8	8
7	SW- AMI	303AMI	65,161	AMI_Cost	43,935	3,137	454	2,054	6,909	6,594	826	688
8	Software- RB / CIP/Cyber	303F	2,031	Bill-Pt	1,369	120	13	56	200	208	24	22
9	Intangible Plant		254,104		200,038	14,353	2,060	9,326	12,813	10,054	1,532	1,050
10												
11	C. TRANSMISSION PLANT											
12	Transmission Plant	361	0	None	0	0	0	0	0	0	0	0
13	Transmission Plant	350-359	0		0	0	0	0	0	0	0	0
14												
15	D. DISTRIBUTION PLANT											
16	Land and Land Rights	360	0	None	0	0	0	0	0	0	0	0
17	Structures and Improvements	361	0	None	0	0	0	0	0	0	0	0
18	Direct Assignment	361	0	None	0	0	0	0	0	0	0	0
19	Station Equipment	362	0	None	0	0	0	0	0	0	0	0
20	Station Equipment- Network	362	0	None	0	0	0	0	0	0	0	0
21	Poles, Towers and Fixtures	364	0	None	0	0	0	0	0	0	0	0
22	OH Conductors and Devices	365	0	None	0	0	0	0	0	0	0	0
23	UG Conduits- Radial	366	0	None	0	0	0	0	0	0	0	0
24	UG Conduits- Network	366	0	None	0	0	0	0	0	0	0	0
25	UG Conduits- URD	366	0	None	0	0	0	0	0	0	0	0
26	UG Conductors- Radial	367	0	None	0	0	0	0	0	0	0	0
27	UG Conductors- Network	367	0	None	0	0	0	0	0	0	0	0
28	UG Conductors- URD	367	0	None	0	0	0	0	0	0	0	0
29	Line Transformers- OH	368	0	None	0	0	0	0	0	0	0	0
30	Line Transformers- Radial	368	0	None	0	0	0	0	0	0	0	0
31	Line Transformers- Network	368	0	None	0	0	0	0	0	0	0	0
32	Line Transformers- URD	368	0	None	0	0	0	0	0	0	0	0
33	Services	369	0	None	0	0	0	0	0	0	0	0
34	Meters	370	138,896	Acct370	80,558	5,751	832	3,766	20,765	20,791	2,483	2,171
35	Street Lighting	373	0	None	0	0	0	0	0	0	0	0
36	ARO- Dist Plant	ARO	0	Bill-Pt	0	0	0	0	0	0	0	0
37	Distribution Plant	360-373	138,896		80,558	5,751	832	3,766	20,765	20,791	2,483	2,171
38												

Line	Account	No.	Balance	Allocator	GL	GLH	L	HVPS	SE	SL	UMS
1	I. ELECTRIC PLANT IN SERVICE										
2	INTANGIBLE PLANT										
3	Organization / Franchise	301 / 302	13	Bill-Pt	0	0	0	0	0	0	0
4	SW- Plant/ OM	303P	1,118	Bill-Pt	8	1	0	0	0	0	0
5	SW- Customer-related	303C	184,244	Avg-Cust	225	28	6	2	0	1,765	250
6	SW- Labor-related	303L	1,537	Bill-Lab	6	1	0	0	0	0	0
7	SW- AMI	303AMI	65,161	AMI_Cost	485	61	14	5	0	0	0
8	Software- RB / CIP/Cyber	303F	2,031	Bill-Pt	15	2	1	0	0	0	0
9	Intangible Plant		<u>254,104</u>		<u>739</u>	<u>92</u>	<u>22</u>	<u>8</u>	<u>0</u>	<u>1,766</u>	<u>250</u>
10											
11	C. TRANSMISSION PLANT										
12	Transmission Plant	361	0	None	0	0	0	0	0	0	0
13	Transmission Plant	350-359	0		0	0	0	0	0	0	0
14											
15	D. DISTRIBUTION PLANT										
16	Land and Land Rights	360	0	None	0	0	0	0	0	0	0
17	Structures and Improvements	361	0	None	0	0	0	0	0	0	0
18	Direct Assignment	361	0	None	0	0	0	0	0	0	0
19	Station Equipment	362	0	None	0	0	0	0	0	0	0
20	Station Equipment- Network	362	0	None	0	0	0	0	0	0	0
21	Poles, Towers and Fixtures	364	0	None	0	0	0	0	0	0	0
22	OH Conductors and Devices	365	0	None	0	0	0	0	0	0	0
23	UG Conduits- Radial	366	0	None	0	0	0	0	0	0	0
24	UG Conduits- Network	366	0	None	0	0	0	0	0	0	0
25	UG Conduits- URD	366	0	None	0	0	0	0	0	0	0
26	UG Conductors- Radial	367	0	None	0	0	0	0	0	0	0
27	UG Conductors- Network	367	0	None	0	0	0	0	0	0	0
28	UG Conductors- URD	367	0	None	0	0	0	0	0	0	0
29	Line Transformers- OH	368	0	None	0	0	0	0	0	0	0
30	Line Transformers- Radial	368	0	None	0	0	0	0	0	0	0
31	Line Transformers- Network	368	0	None	0	0	0	0	0	0	0
32	Line Transformers- URD	368	0	None	0	0	0	0	0	0	0
33	Services	369	0	None	0	0	0	0	0	0	0
34	Meters	370	138,896	Acct370	1,528	191	44	17	0	0	0
35	Street Lighting	373	0	None	0	0	0	0	0	0	0
36	ARO- Dist Plant	ARO	0	Bill-Pt	0	0	0	0	0	0	0
37	Distribution Plant	360-373	<u>138,896</u>		<u>1,528</u>	<u>191</u>	<u>44</u>	<u>17</u>	<u>0</u>	<u>0</u>	<u>0</u>
38											

Line	Account	No.	Balance	Allocator	RS	RH	RA	GS	GM<25	GM>25	GMH<25	GMH>25
39	E. GENERAL PLANT											
40	General Plant	389	126,458	Bill-Lab	98,398	10,128	813	3,514	5,295	6,433	620	681
41	AMI Assets	391	17,062	AMI_Cost	11,504	821	119	538	1,809	1,727	216	180
42	General Plant	389-399	143,520		109,902	10,950	932	4,052	7,104	8,160	836	861
43												
44	TOTAL UTILITY PLANT		<u>536,519</u>		<u>390,498</u>	<u>31,054</u>	<u>3,824</u>	<u>17,144</u>	<u>40,682</u>	<u>39,004</u>	<u>4,851</u>	<u>4,082</u>
45												
46	II. DEPRECIATION RESERVE											
47	Intangible Plant	108.3	121,404	Bill-IntPt	95,573	6,858	984	4,456	6,122	4,804	732	502
48	Transmission Plant	108.3	0	None	0	0	0	0	0	0	0	0
49	Structures and Improvements	108.5	0	None	0	0	0	0	0	0	0	0
50	Direct Assignment	108.5	0	None	0	0	0	0	0	0	0	0
51	Station Equipment	108.5	0	None	0	0	0	0	0	0	0	0
52	Poles, Towers and Fixtures	108.5	0	None	0	0	0	0	0	0	0	0
53	OH Conductors and Devices	108.5	0	None	0	0	0	0	0	0	0	0
54	UG Conduits	108.5	0	None	0	0	0	0	0	0	0	0
55	UG Conductors	108.5	0	None	0	0	0	0	0	0	0	0
56	Line Transformers	108.5	0	None	0	0	0	0	0	0	0	0
57	Services	108.5	0	None	0	0	0	0	0	0	0	0
58	Meters	108.5	27,302	Acci370	15,835	1,130	163	740	4,082	4,087	488	427
59	Street Lighting	108.5	0	None	0	0	0	0	0	0	0	0
60	Other Distribution Plant	108.5	0	Bill-Pt	0	0	0	0	0	0	0	0
61	General	108.6	51,940	Bill-Lab	40,415	4,160	334	1,443	2,175	2,642	255	280
62	Depreciation Reserve	108	200,646		151,822	12,148	1,482	6,639	12,378	11,532	1,474	1,208
63												
64	III. OTHER RATE BASE ITEMS											
65	Cash Working Capital	131	15,858	Bill-OM	12,359	1,336	98	432	622	771	72	82
66	Cash Working Capital- Supp	131	0	None	0	0	0	0	0	0	0	0
67	Materials & Supplies	255	2,269	Bill-Pt	1,530	134	14	63	224	233	27	24
68	Customer Deposits		(12,663)	CustDeposits	(7,070)	(782)	(59)	(675)	(1,187)	(1,927)	(118)	(275)
69	Capitalized Pension		12,459	Bill-Pt	8,402	737	78	345	1,229	1,277	146	134
70	ADIT- Transmission	154	0	None	0	0	0	0	0	0	0	0
71	ADIT- Distribution	154	(23,127)	Bill-Pt	(15,597)	(1,368)	(144)	(640)	(2,282)	(2,371)	(272)	(248)
72	ADIT- General	182	(16,211)	Bill-Lab	(12,614)	(1,298)	(104)	(450)	(679)	(825)	(79)	(87)
73	Other Rate Base	131-283	(21,415)		(12,989)	(1,241)	(118)	(926)	(2,072)	(2,842)	(223)	(371)
74												
75	TOTAL RATE BASE		<u>314,459</u>		<u>225,686</u>	<u>17,664</u>	<u>2,224</u>	<u>9,579</u>	<u>26,232</u>	<u>24,629</u>	<u>3,153</u>	<u>2,503</u>
76												

Line	Account	No.	Balance	Allocator	GL	GLH	L	HVPS	SE	SL	UMS
39	E. GENERAL PLANT										
40	General Plant	389	126,458	Bill-Lab	488	52	27	5	0	3	0
41	AMI Assets	391	17,062	AMI_Cost	127	16	4	1	0	0	0
42	General Plant	389-399	143,520		615	68	31	7	0	3	0
43											
44	TOTAL UTILITY PLANT		<u>536,519</u>		<u>2,883</u>	<u>351</u>	<u>97</u>	<u>31</u>	<u>0</u>	<u>1,768</u>	<u>251</u>
45											
46	II. DEPRECIATION RESERVE										
47	Intangible Plant	108.3	121,404	Bill-IntPt	353	44	10	4	0	844	120
48	Transmission Plant	108.3	0	None	0	0	0	0	0	0	0
49	Structures and Improvements	108.5	0	None	0	0	0	0	0	0	0
50	Direct Assignment	108.5	0	None	0	0	0	0	0	0	0
51	Station Equipment	108.5	0	None	0	0	0	0	0	0	0
52	Poles, Towers and Fixtures	108.5	0	None	0	0	0	0	0	0	0
53	OH Conductors and Devices	108.5	0	None	0	0	0	0	0	0	0
54	UG Conduits	108.5	0	None	0	0	0	0	0	0	0
55	UG Conductors	108.5	0	None	0	0	0	0	0	0	0
56	Line Transformers	108.5	0	None	0	0	0	0	0	0	0
57	Services	108.5	0	None	0	0	0	0	0	0	0
58	Meters	108.5	27,302	Acci370	300	38	9	3	0	0	0
59	Street Lighting	108.5	0	None	0	0	0	0	0	0	0
60	Other Distribution Plant	108.5	0	Bill-Pt	0	0	0	0	0	0	0
61	General	108.6	51,940	Bill-Lab	201	21	11	2	0	1	0
62	Depreciation Reserve	108	200,646		854	103	30	9	0	845	120
63											
64	III. OTHER RATE BASE ITEMS										
65	Cash Working Capital	131	15,858	Bill-OM	62	6	5	1	0	10	3
66	Cash Working Capital- Supp	131	0	None	0	0	0	0	0	0	0
67	Materials & Supplies	255	2,269	Bill-Pt	17	2	1	0	0	0	0
68	Customer Deposits		(12,663)	CustDeposits	(398)	(172)	0	0	(2)	0	(0)
69	Capitalized Pension		12,459	Bill-Pt	95	11	3	1	0	0	0
70	ADIT- Transmission	154	0	None	0	0	0	0	0	0	0
71	ADIT- Distribution	154	(23,127)	Bill-Pt	(176)	(21)	(6)	(2)	(0)	(0)	(0)
72	ADIT- General	182	(16,211)	Bill-Lab	(63)	(7)	(3)	(1)	(0)	(0)	(0)
73	Other Rate Base	131-283	(21,415)		(462)	(179)	(1)	(1)	(2)	10	2
74											
75	TOTAL RATE BASE		<u>314,459</u>		<u>1,567</u>	<u>69</u>	<u>65</u>	<u>22</u>	<u>(1)</u>	<u>934</u>	<u>133</u>
76											

Line	Account	No.	Balance	Allocator	RS	RH	RA	GS	GM<25	GM>25	GMH<25	GMH>25
77	I. OPERATING AND MAINTENANCE EXPENSES											
78	B. TRANSMISSION EXPENSE											
79	POLR Expense		0	None	0	0	0	0	0	0	0	0
80	Transmission Expense		0	None	0	0	0	0	0	0	0	0
81	Transmission Expense		<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
82												
83	C. DISTRIBUTION EXPENSE											
84	Ops Supv & Engineering	580	816	Bill-Lab	635	65	5	23	34	41	4	4
85	Load Dispatching	581	0	None	0	0	0	0	0	0	0	0
86	Station Expenses	582	0	None	0	0	0	0	0	0	0	0
87	OH Line Expenses	583	0	None	0	0	0	0	0	0	0	0
88	UG Line Expenses	584	0	None	0	0	0	0	0	0	0	0
89	Meter Expenses	586	1,215	Meter_Tech	509	36	5	24	236	316	28	33
90	Customer Installation Expenses	587	0	Avg-Cust	0	0	0	0	0	0	0	0
91	Misc. Distribution Expenses	588	380	Bill-Pt	257	22	2	11	38	39	4	4
92	Rents	589	0	Bill-Pt	0	0	0	0	0	0	0	0
93	Maint Supv & Engineering	590	15	Bill-Lab	12	1	0	0	1	1	0	0
94	Maint of Structures	591	0	None	0	0	0	0	0	0	0	0
95	Maint of Station Equip	592	0	None	0	0	0	0	0	0	0	0
96	Maint of OH Lines	593	0	None	0	0	0	0	0	0	0	0
97	Maint of UG Lines	594	0	None	0	0	0	0	0	0	0	0
98	Maint of Line Transformers	595	0	None	0	0	0	0	0	0	0	0
99	Maint of Lighting	596	0	None	0	0	0	0	0	0	0	0
100	Maint of Meters	597	428	Meter_Tech	180	13	2	8	83	111	10	12
101	Maint of Misc. Plant	599	3	Bill-Pt	2	0	0	0	0	0	0	0
102	Oper. & Maint. Exp.	500-599	<u>2,857</u>		<u>1,594</u>	<u>138</u>	<u>15</u>	<u>66</u>	<u>392</u>	<u>508</u>	<u>47</u>	<u>53</u>
103			2,857		1,594	138	15	66	392	508	47	53
104	D. CUSTOMER ACCOUNTS AND SERVICE											
105	Supervision	901	4,351	Acct901	3,648	260	38	171	132	73	16	8
106	Meter Reading Exp	902	2,511	Meters	2,105	150	22	98	76	42	9	4
107	Customer Records & Coll	903	12,967	Acct903	10,603	1,230	79	330	263	360	29	39
108	Uncollectible Accounts	904	10,471	Write-Offs	8,234	1,358	34	182	146	410	15	45
109	OPEN	904	0	None	0	0	0	0	0	0	0	0
110	Customer Accts. Exp.	901-905	<u>30,300</u>		<u>24,590</u>	<u>2,998</u>	<u>172</u>	<u>781</u>	<u>617</u>	<u>884</u>	<u>69</u>	<u>96</u>
111												
112	Customer Assistance	908	36	Avg-Cust	30	2	0	1	1	1	0	0
113	Customer Service Exp.	908-916	<u>36</u>		<u>30</u>	<u>2</u>	<u>0</u>	<u>1</u>	<u>1</u>	<u>1</u>	<u>0</u>	<u>0</u>
114	Customer Accts. & Serv. Exp.	901-919	<u>30,336</u>		<u>24,620</u>	<u>3,000</u>	<u>173</u>	<u>783</u>	<u>619</u>	<u>885</u>	<u>69</u>	<u>96</u>

Line	Account	No.	Balance	Allocator	GL	GLH	L	HVPS	SE	SL	UMS
77	I. OPERATING AND MAINTENANCE EXPENSES										
78	B. TRANSMISSION EXPENSE										
79	POLR Expense		0	None	0	0	0	0	0	0	0
80	Transmission Expense		0	None	0	0	0	0	0	0	0
81	Transmission Expense		<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
82											
83	C. DISTRIBUTION EXPENSE										
84	Ops Supv & Engineering	580	816	Bill-Lab	3	0	0	0	0	0	0
85	Load Dispatching	581	0	None	0	0	0	0	0	0	0
86	Station Expenses	582	0	None	0	0	0	0	0	0	0
87	OH Line Expenses	583	0	None	0	0	0	0	0	0	0
88	UG Line Expenses	584	0	None	0	0	0	0	0	0	0
89	Meter Expenses	586	1,215	Meter_Tech	23	3	1	0	0	0	0
90	Customer Installation Expenses	587	0	Avg-Cust	0	0	0	0	0	0	0
91	Misc. Distribution Expenses	588	380	Bill-Pt	3	0	0	0	0	0	0
92	Rents	589	0	Bill-Pt	0	0	0	0	0	0	0
93	Maint Supv & Engineering	590	15	Bill-Lab	0	0	0	0	0	0	0
94	Maint of Structures	591	0	None	0	0	0	0	0	0	0
95	Maint of Station Equip	592	0	None	0	0	0	0	0	0	0
96	Maint of OH Lines	593	0	None	0	0	0	0	0	0	0
97	Maint of UG Lines	594	0	None	0	0	0	0	0	0	0
98	Maint of Line Transformers	595	0	None	0	0	0	0	0	0	0
99	Maint of Lighting	596	0	None	0	0	0	0	0	0	0
100	Maint of Meters	597	428	Meter_Tech	8	1	0	0	0	0	0
101	Maint of Misc. Plant	599	3	Bill-Pt	0	0	0	0	0	0	0
102	Oper. & Maint. Exp.	500-599	<u>2,857</u>		<u>37</u>	<u>5</u>	<u>1</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
103			2,857		37	5	1	0	0	0	0
104	D. CUSTOMER ACCOUNTS AND SERVICE										
105	Supervision	901	4,351	Acct901	5	1	0	0	0	0	0
106	Meter Reading Exp	902	2,511	Meters	3	0	0	0	0	0	0
107	Customer Records & Coll	903	12,967	Acct903	29	2	3	0	0	0	0
108	Uncollectible Accounts	904	10,471	Write-Offs	20	0	0	0	0	18	9
109	OPEN	904	0	None	0	0	0	0	0	0	0
110	Customer Accts. Exp.	901-905	<u>30,300</u>		<u>57</u>	<u>3</u>	<u>3</u>	<u>0</u>	<u>0</u>	<u>18</u>	<u>9</u>
111											
112	Customer Assistance	908	36	Avg-Cust	0	0	0	0	0	0	0
113	Customer Service Exp.	908-916	<u>36</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
114	Customer Accts. & Serv. Exp.	901-919	<u>30,336</u>		<u>57</u>	<u>3</u>	<u>3</u>	<u>0</u>	<u>0</u>	<u>19</u>	<u>9</u>

Line	Account	No.	Balance	Allocator	RS	RH	RA	GS	GM<25	GM>25	GMH<25	GMH>25
115												
116	E. ADMINISTRATIVE AND GENERAL											
117	Admin & Gen Salaries	920	13,286	Bill-Lab	10,338	1,064	85	369	556	676	65	72
118	Office Supp & Exp- Bill Print	921Bill	2,647	Bills	2,195	157	23	103	79	44	9	5
119	Office Supp & Exp- Other	921	3,323	Bill-Lab	2,586	266	21	92	139	169	16	18
120	Outside Services- Cust Care	923CC	301	Avg-Cust	250	18	3	12	9	5	1	1
121	Outside Services- HR	923M	1,536	Bill-Lab	1,195	123	10	43	64	78	8	8
122	Outside Services- Other	923	11,972	Bill-Lab	9,315	959	77	333	501	609	59	64
123	Property Insurance	924	715	Bill-Pt	482	42	4	20	71	73	8	8
124	Injuries & Damages	925	196	Bill-Lab	153	16	1	5	8	10	1	1
125	Empl Pensions & Benefits	926	4,204	Bill-Lab	3,271	337	27	117	176	214	21	23
126	Regulatory Commission	928	264	Dist_Rev	136	12	1	5	12	39	1	4
127	Duplicate Charges- Electric	928	0	Bill-Lab	0	0	0	0	0	0	0	0
128	Marketing, Communications	930.1	0	Avg-Cust	0	0	0	0	0	0	0	0
129	Misc. General Plant	930.2	4,017	Bill-Lab	3,126	322	26	112	168	204	20	22
130	General Plant Rent	931	1,163	Bill-Lab	905	93	7	32	49	59	6	6
131	Misc Genl Plant- Metering	935M	1,249	Meter_Cost	679	48	7	32	208	210	25	22
132	Misc Genl Plant- Other	935P	4,633	Bill-Lab	3,605	371	30	129	194	236	23	25
133	Admin & Genl. Exp.	920-932	49,507		38,235	3,827	323	1,403	2,235	2,626	262	277
134												
135	Total Operating Expenses		82,700		64,449	6,966	511	2,252	3,245	4,019	378	427
136												
137	II. DEPRECIATION EXPENSE											
138	Intangible- Other	361/362	9,416	Bill-Pt	6,350	557	59	261	929	965	111	101
139	Intangible- Customers	361/362	29,233	Avg-Cust	24,240	1,730	250	1,133	877	485	105	51
140	Intangible- AMI	361/362	6,461	AMI_Cost	4,356	311	45	204	685	654	82	68
141	Transmission Plant	361/362	0	None	0	0	0	0	0	0	0	0
142	Structures and Improvements	361/362	0	None	0	0	0	0	0	0	0	0
143	Direct assignment	361/362	0	None	0	0	0	0	0	0	0	0
144	Station Equipment	361/362	0	None	0	0	0	0	0	0	0	0
145	Poles, Towers and Fixtures	361/362	0	None	0	0	0	0	0	0	0	0
146	OH Conductors and Devices	361/362	0	None	0	0	0	0	0	0	0	0
147	UG Conduits	361/362	0	None	0	0	0	0	0	0	0	0
148	UG Conductors	361/362	0	None	0	0	0	0	0	0	0	0
149	Line Transformers	361/362	0	None	0	0	0	0	0	0	0	0
150	Services	361/362	0	None	0	0	0	0	0	0	0	0
151	Meters	361/362	14,643	Acct370	8,493	606	88	397	2,189	2,192	262	229
152	Street Lighting	361/362	0	Bill-Pt	0	0	0	0	0	0	0	0
153	General / Common Plant	364	6,434	Bill-Lab	5,006	515	41	179	269	327	32	35

Line	Account	No.	Balance	Allocator	GL	GLH	L	HVPS	SE	SL	UMS
115											
116	E. ADMINISTRATIVE AND GENERAL										
117	Admin & Gen Salaries	920	13,286	Bill-Lab	51	5	3	1	0	0	0
118	Office Supp & Exp- Bill Print	921Bill	2,647	Bills	3	0	0	0	0	25	4
119	Office Supp & Exp- Other	921	3,323	Bill-Lab	13	1	1	0	0	0	0
120	Outside Services- Cust Care	923CC	301	Avg-Cust	0	0	0	0	0	3	0
121	Outside Services- HR	923M	1,536	Bill-Lab	6	1	0	0	0	0	0
122	Outside Services- Other	923	11,972	Bill-Lab	46	5	3	0	0	0	0
123	Property Insurance	924	715	Bill-Pt	5	1	0	0	0	0	0
124	Injuries & Damages	925	196	Bill-Lab	1	0	0	0	0	0	0
125	Empl Pensions & Benefits	926	4,204	Bill-Lab	16	2	1	0	0	0	0
126	Regulatory Commission	928	264	Dist_Rev	32	4	10	1	1	5	1
127	Duplicate Charges- Electric	928	0	Bill-Lab	0	0	0	0	0	0	0
128	Marketing, Communications	930.1	0	Avg-Cust	0	0	0	0	0	0	0
129	Misc. General Plant	930.2	4,017	Bill-Lab	16	2	1	0	0	0	0
130	General Plant Rent	931	1,163	Bill-Lab	4	0	0	0	0	0	0
131	Misc Genl Plant- Metering	935M	1,249	Meter_Cost	15	2	0	0	0	0	0
132	Misc Genl Plant- Other	935P	4,633	Bill-Lab	18	2	1	0	0	0	0
133	Admin & Genl. Exp.	920-932	49,507		228	26	20	3	1	35	5
134											
135	Total Operating Expenses		82,700		322	33	25	4	1	53	14
136											
137	II. DEPRECIATION EXPENSE										
138	Intangible- Other	361/362	9,416	Bill-Pt	71	9	3	1	0	0	0
139	Intangible- Customers	361/362	29,233	Avg-Cust	36	4	1	0	0	280	40
140	Intangible- AMI	361/362	6,461	AMI_Cost	48	6	1	1	0	0	0
141	Transmission Plant	361/362	0	None	0	0	0	0	0	0	0
142	Structures and Improvements	361/362	0	None	0	0	0	0	0	0	0
143	Direct assignment	361/362	0	None	0	0	0	0	0	0	0
144	Station Equipment	361/362	0	None	0	0	0	0	0	0	0
145	Poles, Towers and Fixtures	361/362	0	None	0	0	0	0	0	0	0
146	OH Conductors and Devices	361/362	0	None	0	0	0	0	0	0	0
147	UG Conduits	361/362	0	None	0	0	0	0	0	0	0
148	UG Conductors	361/362	0	None	0	0	0	0	0	0	0
149	Line Transformers	361/362	0	None	0	0	0	0	0	0	0
150	Services	361/362	0	None	0	0	0	0	0	0	0
151	Meters	361/362	14,643	Acct370	161	20	5	2	0	0	0
152	Street Lighting	361/362	0	Bill-Pt	0	0	0	0	0	0	0
153	General / Common Plant	364	6,434	Bill-Lab	25	3	1	0	0	0	0

Line	Account	No.	Balance	Allocator	RS	RH	RA	GS	GM<25	GM>25	GMH<25	GMH>25
154	Amort Exp- Reg Assets- Tran		0	None	0	0	0	0	0	0	0	0
155	Amort Exp- Reg Assets- Dist		482	Bill-Pt	325	28	3	13	48	49	6	5
156	Depreciation Expense	403	<u>66,668</u>		<u>48,770</u>	<u>3,748</u>	<u>486</u>	<u>2,187</u>	<u>4,997</u>	<u>4,673</u>	<u>596</u>	<u>489</u>
157												
158	III. TAXES and OTHER											
159	A. GENERAL TAXES											
160	Payroll related	408	2,379	Bill-Lab	1,851	191	15	66	100	121	12	13
161	PURTA, Real estate	408.16	196	Bill-Pt	132	12	1	5	19	20	2	2
162	Capital stock		0	Bill-Pt	0	0	0	0	0	0	0	0
163	Other	408	<u>0</u>	Bill-Pt	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
164	General Taxes		<u>2,575</u>		<u>1,983</u>	<u>202</u>	<u>17</u>	<u>72</u>	<u>119</u>	<u>141</u>	<u>14</u>	<u>15</u>
165												
166	B. GROSS RECEIPTS TAX											
167	Gross Receipts tax		9,801	Dist_Rev	5,041	432	51	202	453	1,431	43	133
168	Gross Receipts Tax		<u>9,801</u>		<u>5,041</u>	<u>432</u>	<u>51</u>	<u>202</u>	<u>453</u>	<u>1,431</u>	<u>43</u>	<u>133</u>
169												
170	B. FEDERAL / STATE INCOME TAXES											
171	State Income Tax Expense		132	Bill-PreTax	(644)	(71)	(4)	(25)	(23)	275	(6)	24
172	Federal Income Tax Expense		687	Bill-PreTax	(3,348)	(371)	(19)	(129)	(118)	1,431	(30)	123
173	Income Taxes	409-411	<u>819</u>		<u>(3,992)</u>	<u>(443)</u>	<u>(23)</u>	<u>(154)</u>	<u>(141)</u>	<u>1,706</u>	<u>(36)</u>	<u>146</u>
174	Total Taxes	408-411	<u>13,195</u>		<u>3,033</u>	<u>191</u>	<u>45</u>	<u>120</u>	<u>431</u>	<u>3,278</u>	<u>21</u>	<u>295</u>
175												
176	TOTAL EXPENSES		<u>162,563</u>		<u>116,252</u>	<u>10,906</u>	<u>1,041</u>	<u>4,558</u>	<u>8,674</u>	<u>11,970</u>	<u>996</u>	<u>1,210</u>
177												
178	IV. OPERATING REVENUES at Present Rates											
179	Distribution Revenue		163,670	Dist_Rev	84,181	7,211	857	3,369	7,561	23,896	726	2,229
180	Transmission Revenue		0	Dist_Rev	0	0	0	0	0	0	0	0
181	POLR Revenue		0	Dist_Rev	0	0	0	0	0	0	0	0
182	Forfeited Discounts		3,628	Write-Offs	2,853	470	12	63	51	142	5	16
183	Misc Service Revenue		1,004	Dist_Rev	516	44	5	21	46	147	4	14
184	Rent For Electric Property		0	None	0	0	0	0	0	0	0	0
185	Other Electric Revenues		137	Dist_Rev	70	6	1	3	6	20	1	2
186	Operating Revenues		<u>168,439</u>		<u>87,621</u>	<u>7,731</u>	<u>875</u>	<u>3,456</u>	<u>7,664</u>	<u>24,205</u>	<u>736</u>	<u>2,260</u>
187												
188	TOTAL EXPENSES		<u>162,563</u>		<u>116,252</u>	<u>10,906</u>	<u>1,041</u>	<u>4,558</u>	<u>8,674</u>	<u>11,970</u>	<u>996</u>	<u>1,210</u>
189	V. NET INCOME at Present Rates		<u>5,876</u>		<u>(28,631)</u>	<u>(3,175)</u>	<u>(166)</u>	<u>(1,102)</u>	<u>(1,010)</u>	<u>12,235</u>	<u>(260)</u>	<u>1,050</u>

Line	Account	No.	Balance	Allocator	GL	GLH	L	HVPS	SE	SL	UMS
154	Amort Exp- Reg Assets- Tran		0	None	0	0	0	0	0	0	0
155	Amort Exp- Reg Assets- Dist		482	Bill-Pt	4	0	0	0	0	0	0
156	Depreciation Expense	403	66,668		345	42	11	4	0	280	40
157											
158	III. TAXES and OTHER										
159	A. GENERAL TAXES										
160	Payroll related	408	2,379	Bill-Lab	9	1	1	0	0	0	0
161	PURTA, Real estate	408.16	196	Bill-Pt	1	0	0	0	0	0	0
162	Capital stock		0	Bill-Pt	0	0	0	0	0	0	0
163	Other	408	0	Bill-Pt	0	0	0	0	0	0	0
164	General Taxes		2,575		11	1	1	0	0	0	0
165											
166	B. GROSS RECEIPTS TAX										
167	Gross Receipts tax		9,801	Dist_Rev	1,205	161	369	29	28	202	20
168	Gross Receipts Tax		9,801		1,205	161	369	29	28	202	20
169											
170	B. FEDERAL / STATE INCOME TAXES										
171	State Income Tax Expense		132	Bill-PreTax	363	49	114	9	9	56	5
172	Federal Income Tax Expense		687	Bill-PrcTax	1,887	253	595	47	46	294	28
173	Income Taxes	409-411	819		2,249	302	710	56	55	350	33
174	Total Taxes	408-411	13,195		3,465	464	1,079	86	83	552	53
175											
176	TOTAL EXPENSES		162,563		4,132	540	1,115	93	84	886	107
177											
178	IV. OPERATING REVENUES at Present Rates										
179	Distribution Revenue		163,670	Dist_Rev	20,120	2,689	6,161	491	473	3,367	339
180	Transmission Revenue		0	Dist_Rev	0	0	0	0	0	0	0
181	POLR Revenue		0	Dist_Rev	0	0	0	0	0	0	0
182	Forfeited Discounts		3,628	Write-Offs	7	0	0	0	0	6	3
183	Misc Service Revenue		1,004	Dist_Rev	123	16	38	3	3	21	2
184	Rent For Electric Property		0	None	0	0	0	0	0	0	0
185	Other Electric Revenues		137	Dist_Rev	17	2	5	0	0	3	0
186	Operating Revenues		168,439		20,267	2,707	6,204	495	477	3,397	344
187											
188	TOTAL EXPENSES		162,563		4,132	540	1,115	93	84	886	107
189	V. NET INCOME at Present Rates		5,876		16,135	2,167	5,090	402	393	2,511	237

Line	Account	No.	Balance	Allocator	RS	RH	RA	GS	GM<25	GM>25	GMH<25	GMH>25
190												
191	SUMMARY REPORT											
192	OPERATING REVENUES											
193	Utility Revenues	440-446	167,298		87,034	7,681	869	3,432	7,611	24,038	731	2,245
194	Other Operating Revenues	450-456	1,141		587	50	6	23	53	167	5	16
195	Total Operating Revenues		168,439		87,621	7,731	875	3,456	7,664	24,205	736	2,260
196												
197	OPERATING EXPENSES											
198	Distribution / Transmission	580-599	2,857		1,594	138	15	66	392	508	47	53
199	Customer Acctg & Service	901-919	30,336		24,620	3,000	173	783	619	885	69	96
200	Admin & General	920-932	49,507		38,235	3,827	323	1,403	2,235	2,626	262	277
201	Total Operating Expenses		82,700		64,449	6,966	511	2,252	3,245	4,019	378	427
202												
203	Depreciation Expense	403	66,668		48,770	3,748	486	2,187	4,997	4,673	596	489
204	Taxes Other Than Income Tax / Other	408	12,376		7,024	634	68	273	572	1,572	57	148
205	INCOME BEFORE INCOME TAXES		6,695		(32,623)	(3,617)	(189)	(1,256)	(1,150)	13,941	(296)	1,197
206	Income Taxes	409-411	819		(3,992)	(443)	(23)	(154)	(141)	1,706	(36)	146
207	NET INCOME		5,876		(28,631)	(3,175)	(166)	(1,102)	(1,010)	12,235	(260)	1,050
208	RATE BASE		314,459		225,686	17,664	2,224	9,579	26,232	24,629	3,153	2,503
209	Return on Rate Base		1.87%									
210												
211	REVENUE REQUIREMENTS											
212	Target Rate of Return		8.0600%		8.0600%	8.0600%	8.0600%	8.0600%	8.0600%	8.0600%	8.0600%	8.0600%
213	Rate Base		314,459		225,686	17,664	2,224	9,579	26,232	24,629	3,153	2,503
214												
215	Operating expenses		71,965		56,080	5,597	475	2,064	3,087	3,571	362	378
216	Uncollectibles expense		11,498	Write-Offs	9,042	1,491	38	200	161	450	16	50
217	Depreciation expense		66,668		48,770	3,748	486	2,187	4,997	4,673	596	489
218	Regulatory Commission Expenses		376	Total_RR	201	20	2	7	18	51	2	5
219	General taxes / Other		2,575		1,983	202	17	72	119	141	14	15
220	Subtotal- Operating Costs to recover		153,082		116,076	11,058	1,018	4,530	8,382	8,886	991	936
221												
222	Target Return on Rate Base- After tax		25,345		18,190	1,424	179	772	2,114	1,985	254	202
223	Income taxes to recover		5,879	23.20%	4,219	330	42	179	490	460	59	47
224				18.83%								
225	Subtotal- Rev Req before GRT		184,306		138,486	12,812	1,238	5,481	10,987	11,332	1,304	1,185
226	GRT needed		11,513	6.25%	8,651	800	77	342	686	708	81	74
227	TOTAL REVENUE REQUIREMENT		195,819		147,136	13,612	1,316	5,823	11,673	12,040	1,385	1,259

Line	Account	No.	Balance	Allocator	GL	GLH	L	HVPS	SE	SL	UMS
190											
191	SUMMARY REPORT										
192	OPERATING REVENUES										
193	Utility Revenues	440-446	167,298		20,127	2,689	6,161	491	473	3,374	342
194	Other Operating Revenues	450-456	1,141		140	19	43	3	3	23	2
195	Total Operating Revenues		168,439		20,267	2,707	6,204	495	477	3,397	344
196											
197	OPERATING EXPENSES										
198	Distribution / Transmission	580-599	2,857		37	5	1	0	0	0	0
199	Customer Acctg & Service	901-919	30,336		57	3	3	0	0	19	9
200	Admin & General	920-932	49,507		228	26	20	3	1	35	5
201	Total Operating Expenses		82,700		322	33	25	4	1	53	14
202											
203	Depreciation Expense	403	66,668		345	42	11	4	0	280	40
204	Taxes Other Than Income Tax / Other	408	12,376		1,216	162	370	30	28	202	20
205	INCOME BEFORE INCOME TAXES		6,695		18,385	2,469	5,799	458	447	2,862	270
206	Income Taxes	409-411	819		2,249	302	710	56	55	350	33
207	NET INCOME		5,876		16,135	2,167	5,090	402	393	2,511	237
208	RATE BASE		314,459		1,567	69	65	22	(1)	934	133
209	Return on Rate Base		1.87%								
210											
211	REVENUE REQUIREMENTS										
212	Target Rate of Return		8.0600%		8.0600%	8.0600%	8.0600%	8.0600%	8.0600%	8.0600%	8.0600%
213	Rate Base		314,459		1,567	69	65	22	(1)	934	133
214											
215	Operating expenses		71,965		270	29	15	3	0	30	4
216	Uncollectibles expense		11,498	Write-Offs	21	0	0	0	0	20	10
217	Depreciation expense		66,668		345	42	11	4	0	280	40
218	Regulatory Commission Expenses		376	Total_RR	42	6	14	0	1	5	0
219	General taxes / Other		2,575		11	1	1	0	0	0	0
220	Subtotal- Operating Costs to recover		153,082		689	79	40	7	1	335	54
221											
222	Target Return on Rate Base- After tax		25,345		126	6	5	2	(0)	75	11
223	Income taxes to recover		5,879	23.20%	29	1	1	0	(0)	17	2
224				18.83%							
225	Subtotal- Rev Req before GRT		184,306		845	86	46	9	1	428	68
226	GRT needed		11,513	6.25%	53	5	3	1	0	27	4
227	TOTAL REVENUE REQUIREMENT		195,819		898	91	49	9	1	455	72

Assigned
 Allocator Assignments
 Fac
 Exh 6-8

Duquesne Light Company
Class ACOS Study
Fully Projected Future Test Year
Allocator Assignments

Line	Account	No	Total	JSS	Distribution	Functional	Classification	Class Allocation				
							Secondary	PrimDem	SecnDem	SecnCus	BillCus	
1	I. ELECTRIC PLANT IN SERVICE											
2	INTANGIBLE PLANT											
3	Organization / Franchise	301 / 302	107	Plant	82	Plant	Sec-Pt	PriD-Pt	SecD-Pt	SecC-Pt	Bill-Pt	
4	SW- Plant/ OM	303P	9,498	Plant	7,303	Plant	Sec-Pt	PriD-Pt	SecD-Pt	SecC-Pt	Bill-Pt	
5	SW- Customer-related	303C	184,244	Dist	184,244	Bill	-	-	-	-	Avg-Cust	
6	SW- Labor-related	303L	4,434	Labor	3,706	Labor	Sec-Lab	PriD-Lab	SecD-Lab	SecC-Lab	Bill-Lab	
7	SW- AMI	303AMI	77,957	Labor	65,161	Bill	-	-	-	-	AMI_Cost	
8	Software- RB / CIP/Cyber	303F	54,758	Plant	42,105	DistPt	Sec-Pt	PriD-Pt	SecD-Pt	SecC-Pt	Bill-Pt	
9	Intangible Plant		<u>276,240</u>		<u>260,497</u>							
10												
11	C. TRANSMISSION PLANT											
12	Transmission Plant	361	960,573	Tran	0	-	-	-	-	-	-	
13	Transmission Plant	350-359	960,573		0							
14												
15	D. DISTRIBUTION PLANT											
16	Land and Land Rights	360	13,579	Dist	13,579	Prim	-	NCP-Prim	-	-	-	
17	Structures and Improvements	361	70,012	Dist	70,012	Prim	-	NCP-Prim	-	-	-	
18	Direct Assignment	361	961	Pitcam	0	-	-	-	-	-	-	
19	Station Equipment	362	474,103	Dist	474,103	Prim	-	NCP-Prim	-	-	-	
20	Station Equipment- Network	362	13,188	Dist	13,188	Prim	-	NCP-Prim-Net	-	-	-	
21	Poles, Towers and Fixtures	364	499,675	Dist	499,675	OH_Cond	OH_Min	NCP-Prim-NonNet	NCP-Sec-NonNet	Avg-Cust-NonNet	-	
22	OH Conductors and Devices	365	515,689	Dist	515,689	OH_Cond	OH_Min	NCP-Prim-NonNet	NCP-Sec-NonNet	Avg-Cust-NonNet	-	
23	UG Conduits- Radial	366	120,099	Dist	120,099	UG_Radial	UG_Rad_Min	NCP-Prim-Rad	NCP-Sec-Rad	Avg-Cust-Rad	-	
24	UG Conduits- Network	366	23,353	Dist	23,353	UG_Network	UG_Net_Min	NCP-Prim-Net	NCP-Sec-Net	Avg-Cust-Net	-	
25	UG Conduits- URD	366	23,353	Dist	23,353	UG_URD	UG_URD_Min	NCP-Prim-URD	-	Avg-Cust-URD	-	
26	UG Conductors- Radial	367	292,800	Dist	292,800	UG_Radial	UG_Rad_Min	NCP-Prim-Rad	NCP-Sec-Rad	Avg-Cust-Rad	-	
27	UG Conductors- Network	367	56,933	Dist	56,933	UG_Network	UG_Net_Min	NCP-Prim-Net	NCP-Sec-Net	Avg-Cust-Net	-	
28	UG Conductors- URD	367	56,933	Dist	56,933	UG_URD	UG_URD_Min	NCP-Prim-URD	-	Avg-Cust-URD	-	
29	Line Transformers- OH	368	269,705	Dist	269,705	LTrans_OH	LTr_Min_OH	NCP-Prim-NonNet	NCP-Sec-Xfmr	Avg-Cust-NonNet	-	
30	Line Transformers- Radial	368	81,704	Dist	81,704	LTrans_Rad	LTr_Min_Rad	-	NCP-Sec-Rad-Xfmr	Avg-Cust-Rad	-	
31	Line Transformers- Network	368	34,857	Dist	34,857	LTrans_Net	LTr_Min_Net	-	NCP-Sec-Net	Avg-Cust-Net-Xfmr	-	
32	Line Transformers- URD	368	48,340	Dist	48,340	LTrans_URD	LTr_Min_URD	-	NCP-Sec-URD	Avg-Cust-URD	-	
33	Services	369	104,707	Dist	104,707	Sec	Customer	-	-	Services_Cost	-	
34	Meters	370	138,896	Dist	138,896	Bill	-	-	-	-	Acct370	
35	Street Lighting	373	41,954	Dist	41,954	Sec	Customer	-	-	StLgt-Cost	-	
36	ARO- Dist Plant	ARO	0	-	0	-	-	-	-	-	-	
37	Distribution Plant	360-373	<u>2,880,841</u>		<u>2,879,880</u>							
38												

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Duquesne Light Company
Class ACOS Study
Fully Projected Future Test Year
Allocator Assignments

Line	Account	No.	Total	JSS	Distribution	Functional	Classification	Class Allocation				
							Secondary	PrimDem	SecDem	SecnCus	BillCus	
39	E. GENERAL PLANT											
40	General Plant	389	364,812	Labor	304,932	Labor	Sec-Lab	PriD-Lab	SecD-Lab	SecC-Lab	Bill-Lab	
41	AMI Assets	391	20,412	Labor	17,062	Bill	-	-	-	-	AMI Cost	
42	General Plant	389-399	385,224		321,994							
43												
44	TOTAL UTILITY PLANT		<u>4,502,878</u>		<u>3,462,371</u>							
45												
46	II. DEPRECIATION RESERVE											
47	Intangible Plant	108.3	158,142	Intang	144,575	Intang	Sec-IntPt	PriD-IntPt	SecD-IntPt	SecC-IntPt	Bill-IntPt	
48	Transmission Plant	108.3	286,257	Tran	0	-	-	-	-	-	-	
49	Structures and Improvements	108.5	39,570	Dist	39,570	Prim	-	NCP-Prim	-	-	-	
50	Direct Assignment	108.5	255	Pitcairn	0	-	-	-	-	-	-	
51	Station Equipment	108.5	161,765	Dist	161,765	Prim	-	NCP-Prim	-	-	-	
52	Poles, Towers and Fixtures	108.5	170,617	Dist	170,617	OH_Cond	OH_Min	NCP-Prim-NonNet	NCP-Sec-NonNet	Avg-Cust-NonNet	-	
53	OH Conductors and Devices	108.5	160,910	Dist	160,910	OH_Cond	OH_Min	NCP-Prim-NonNet	NCP-Sec-NonNet	Avg-Cust-NonNet	-	
54	UG Conduits	108.5	49,845	Dist	49,845	UG_Total	UG-Tot	PriD-UG	SecD-UG	SecC-UG	-	
55	UG Conductors	108.5	119,146	Dist	119,146	UG_Total	UG-Tot	PriD-UG	SecD-UG	SecC-UG	-	
56	Line Transformers	108.5	122,816	Dist	122,816	LTrans_Tot	LTr-Tot	PriD-LTr	SecD-LTr	SecC-LTr	-	
57	Services	108.5	33,179	Dist	33,179	Sec	Customer	-	-	Services_Cost	-	
58	Meters	108.5	27,302	Dist	27,302	Bill	-	-	-	-	Acct370	
59	Street Lighting	108.5	26,797	Dist	26,797	Sec	Customer	-	-	StLgt-Cost	-	
60	Other Distribution Plant	108.5	0	-	0	-	-	-	-	-	-	
61	General	108.6	149,839	Labor	125,245	Labor	Sec-Lab	PriD-Lab	SecD-Lab	SecC-Lab	Bill-Lab	
62	Depreciation Reserve	108	1,506,440		1,181,767							
63												
64	III. OTHER RATE BASE ITEMS											
65	Cash Working Capital	131	45,546	OMxSupp	38,621	OM	Sec-OM	PriD-OM	SecD-OM	SecC-OM	Bill-OM	
66	Cash Working Capital- Supp	131	14,452	Supp	0	-	-	-	-	-	-	
67	Materials & Supplies	255	23,523	M&S	14,820	Plant	Sec-Pt	PriD-Pt	SecD-Pt	SecC-Pt	Bill-Pt	
68	Customer Deposits		(12,663)	Dist	(12,663)	Bill	-	-	-	-	CustDeposits	
69	Capitalized Pension		105,839	Plant	81,382	Plant	Sec-Pt	PriD-Pt	SecD-Pt	SecC-Pt	Bill-Pt	
70	ADIT- Transmission	154	(143,371)	Tran	0	-	-	-	-	-	-	
71	ADIT- Distribution	154	(479,662)	PlantxTrans	(479,519)	DistPt	Sec-Pt	PriD-Pt	SecD-Pt	SecC-Pt	Bill-Pt	
72	ADIT- General	182	(46,766)	Labor	(39,090)	Labor	Sec-Lab	PriD-Lab	SecD-Lab	SecC-Lab	Bill-Lab	
73	Other Rate Base	131-283	(493,102)		(396,449)							
74												
75	TOTAL RATE BASE		<u>2,503,336</u>		<u>1,884,155</u>							
76												

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Duquesne Light Company
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Line	Account	No.	Total	JSS	Distribution	Functional	Classification	Class Allocation			
							Secondary	PrimDem	SecnDem	SecnCus	BillCus
77	I. OPERATING AND MAINTENANCE EXPENSES										
78	B. TRANSMISSION EXPENSE										
79	POLR Expense										
80	Transmission Expense										
81	Transmission Expense										
82											
83	C. DISTRIBUTION EXPENSE										
84	Ops Supv & Engineering	580	5,432	PlantxTrans	5,430	D-Labor-Op	Sec-Lab	PriD-Lab	SecD-Lab	SecC-Lab	Bill-Lab
85	Load Dispatching	581	1,238	Dist	1,238	Prim	-	NCP-Prim	-	-	-
86	Station Expenses	582	425	PlantxTrans	425	Prim	-	NCP-Pnm	-	-	-
87	OH Line Expenses	583	954	PlantxTrans	954	OH_Cond	OH_Min	NCP-Prim-NonNet	NCP-Sec-NonNet	Avg-Cust-NonNet	-
88	UG Line Expenses	584	493	PlantxTrans	493	UG_Total	UG-Tot	PriD-UG	SecD-UG	SecC-UG	-
89	Meter Expenses	586	1,215	PlantxTrans	1,215	Bill	-	-	-	-	Meter_Tech
90	Customer Installation Expenses	587	0	-	0	-	-	-	-	-	-
91	Misc. Distribution Expenses	588	7,889	PlantxTrans	7,887	DistPt	Sec-Pt	PriD-Pt	SecD-Pt	SecC-Pt	Bill-Pt
92	Rents	589	0	-	0	-	-	-	-	-	-
93	Maint Supv & Engineering	590	454	PlantxTrans	454	D-Labor-Mnt	Sec-Lab	PriD-Lab	SecD-Lab	SecC-Lab	Bill-Lab
94	Maint of Structures	591	159	PlantxTrans	159	Prim	-	NCP-Prim	-	-	-
95	Maint of Station Equip	592	2,739	PlantxTrans	2,738	Pnm	-	NCP-Prim	-	-	-
96	Maint of OH Lines	593	31,829	PlantxTrans	31,820	OH_Cond	OH_Min	NCP-Pnm-NonNet	NCP-Sec-NonNet	Avg-Cust-NonNet	-
97	Maint of UG Lines	594	1,190	PlantxTrans	1,190	UG_Total	UG-Tot	PriD-UG	SecD-UG	SecC-UG	-
98	Maint of Line Transformers	595	25	PlantxTrans	25	LTrans_Tot	LTr-Tot	PriD-LTr	SecD-LTr	SecC-LTr	-
99	Maint of Lighting	596	521	Dist	521	Sec	Customer	-	-	StLgt-Cost	-
100	Maint of Meters	597	428	Dist	428	Bill	-	-	-	-	Meter_Tech
101	Maint of Misc. Plant	599	69	PlantxTrans	69	DistPt	Sec-Pt	PriD-Pt	SecD-Pt	SecC-Pt	Bill-Pt
102	Oper. & Maint. Exp.	500-599	<u>55,060</u>		<u>55,044</u>						
103											
104	D. CUSTOMER ACCOUNTS AND SERVICE										
105	Supervision	901	4,351	Dist	4,351	Bill	-	-	-	-	Acct901
106	Meter Reading Exp	902	2,511	Dist	2,511	Bill	-	-	-	-	Meters
107	Customer Records & Coll	903	12,967	Dist	12,967	Bill	-	-	-	-	Acct903
108	Uncollectible Accounts	904	10,471	Dist	10,471	Bill	-	-	-	-	Write-Offs
109	OPEN	904	0	-	0	-	-	-	-	-	-
110	Customer Accts. Exp.	901-905	<u>30,300</u>		<u>30,300</u>						
111											
112	Customer Assistance	908	36	Dist	36	Bill	-	-	-	-	Avg-Cust
113	Customer Service Exp.	908-916	<u>36</u>		<u>36</u>						
114	Customer Accts. & Serv. Exp.	901-919	<u>30,336</u>		<u>30,336</u>						

Duquesne Light Company
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Line	Account	No.	Total	JSS	Distribution	Functional	Classification	Class Allocation			
							Secondary	PrimDem	SecnDem	SecnCus	BillCus
115	E. ADMINISTRATIVE AND GENERAL										
117	Admin & Gen Salaries	920	38,328	Labor	32,037	Labor	Sec-Lab	PriD-Lab	SecD-Lab	SecC-Lab	Bill-Lab
118	Office Supp & Exp- Bill Print	921Bill	2,647	Dist	2,647	Bill	-	-	-	-	Bills
119	Office Supp & Exp- Other	921	9,587	Labor	8,013	Labor	Sec-Lab	PriD-Lab	SecD-Lab	SecC-Lab	Bill-Lab
120	Outside Services- Cust Care	923CC	301	Dist	301	Bill	-	-	-	-	Avg-Cust
121	Outside Services- HR	923M	4,431	Labor	3,704	Labor	Sec-Lab	PriD-Lab	SecD-Lab	SecC-Lab	Bill-Lab
122	Outside Services- Other	923	34,536	Labor	28,867	Labor	Sec-Lab	PriD-Lab	SecD-Lab	SecC-Lab	Bill-Lab
123	Property Insurance	924	6,075	Plant	4,671	Plant	Sec-Pt	PriD-Pt	SecD-Pt	SecC-Pt	Bill-Pt
124	Injuries & Damages	925	566	Labor	473	Labor	Sec-Lab	PriD-Lab	SecD-Lab	SecC-Lab	Bill-Lab
125	Empl Pensions & Benefits	926	12,128	Labor	10,137	Labor	Sec-Lab	PriD-Lab	SecD-Lab	SecC-Lab	Bill-Lab
126	Regulatory Commission	928	264	Dist	264	Bill	-	-	-	-	Dist_Rev
127	Duplicate Charges- Electric	928	0	-	0	-	-	-	-	-	-
128	Marketing, Communications	930	0	-	0	-	-	-	-	-	-
129	Misc. General Plant	930	11,589	Labor	9,687	Labor	Sec-Lab	PriD-Lab	SecD-Lab	SecC-Lab	Bill-Lab
130	General Plant Rent	931	3,354	Labor	2,803	Labor	Sec-Lab	PriD-Lab	SecD-Lab	SecC-Lab	Bill-Lab
131	Misc Genl Plant- Metering	935M	1,249	Dist	1,249	Bill	-	-	-	-	Meter_Cost
132	Misc Genl Plant- Other	935P	13,366	Labor	11,172	Labor	Sec-Lab	PriD-Lab	SecD-Lab	SecC-Lab	Bill-Lab
133	Admin & Genl. Exp.	920-932	138,421		116,027						
134											
135	Total Operating Expenses		<u>223,817</u>		<u>201,407</u>						
136											
137	II. DEPRECIATION EXPENSE										
138	Intangible- Other	361/362	12,265	Intang	11,213	Intang	Sec-IntPt	PriD-IntPt	SecD-IntPt	SecC-IntPt	Bill-Pt
139	Intangible- Customers	361/362	29,233	Dist	29,233	Bill	-	-	-	-	Avg-Cust
140	Intangible- AMI	361/362	6,461	Dist	6,461	Bill	-	-	-	-	AMI_Cost
141	Transmission Plant	361/362	24,952	Tran	0	-	-	-	-	-	-
142	Structures and Improvements	361/362	1,505	Dist	1,505	Prim	-	NCP-Prim	-	-	-
143	Direct assignment	361/362	27	Pitcairn	0	-	-	-	-	-	-
144	Station Equipment	361/362	11,332	Dist	11,332	Prim	-	NCP-Prim	-	-	-
145	Poles, Towers and Fixtures	361/362	10,343	Dist	10,343	OH_Cond	OH_Min	NCP-Prim-NonNet	NCP-Sec-NonNet	Avg-Cust-NonNet	-
146	OH Conductors and Devices	361/362	13,356	Dist	13,356	OH_Cond	OH_Min	NCP-Prim-NonNet	NCP-Sec-NonNet	Avg-Cust-NonNet	-
147	UG Conduits	361/362	2,319	Dist	2,319	UG_Total	UG-Tot	PriD-UG	SecD-UG	SecC-UG	-
148	UG Conductors	361/362	10,451	Dist	10,451	UG_Total	UG-Tot	PriD-UG	SecD-UG	SecC-UG	-
149	Line Transformers	361/362	13,481	Dist	13,481	LTrans_Tot	LTr-Tot	PriD-LTr	SecD-LTr	SecC-LTr	-
150	Services	361/362	1,738	Dist	1,738	Sec	Customer	-	-	Services_Cost	-
151	Meters	361/362	14,643	Dist	14,643	Bill	-	-	-	-	Acct370

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Duquesne Light Company
Class ACOS Study
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Line	Account	No.	Total	JSS	Distribution	Functional	Classification	Class Allocation			
							Secondary	PrimDem	SecnDem	SecnCus	BillCus
152	Street Lighting	361/362	1,049	Dist	1,049	Sec	Customer	-	-	StLgt-Cost	-
153	General / Common Plant	364	18,560	Labor	15,514	Labor	Sec-Lab	PriD-Lab	SecD-Lab	SecC-Lab	Bill-Lab
154	Amort Exp- Reg Assets- Tran		2,109	Tran	0	-	-	-	-	-	-
155	Amort Exp- Reg Assets- Dist		9,988	Dist	9,988	DistPt	Sec-Pt	PriD-Pt	SecD-Pt	SecC-Pt	Bill-Pt
156	Depreciation Expense	403	<u>183,812</u>		<u>152,625</u>						
157											
158	III. TAXES and OTHER										
159	A. GENERAL TAXES										
160	Payroll related	408	6,863	Labor	5,737	Labor	Sec-Lab	PriD-Lab	SecD-Lab	SecC-Lab	Bill-Lab
161	PURTA, Real estate	408.16	1,665	Plant	1,280	Plant	Sec-Pt	PriD-Pt	SecD-Pt	SecC-Pt	Bill-Pt
162	Capital stock		0	-	0	-	-	-	-	-	-
163	Other	408	0	-	0	-	-	-	-	-	-
164	General Taxes		<u>8,528</u>		<u>7,017</u>						
165											
166	B. GROSS RECEIPTS TAX										
167	Gross Receipts tax		44,751	GRT_Rev	29,369	GRT_Rev	Sec-Rev	Dist_Rev	Dist_Rev	Dist_Rev	Dist_Rev
168	Gross Receipts Tax		<u>44,751</u>		<u>29,369</u>						
169											
170	B. FEDERAL / STATE INCOME TAXES										
171	State Income Tax Expense		5,232	-	2,280	Pretax	Sec-Pretax	PriD-PreTax	SecD-PreTax	SecC-PreTax	Bill-PreTax
172	Federal Income Tax Expense		19,228	-	11,861	Pretax	Sec-Pretax	PriD-PreTax	SecD-PreTax	SecC-PreTax	Bill-PreTax
173	Income Taxes	409-411	<u>5,232</u>		<u>2,280</u>						
174	Total Taxes	408-411	<u>58,511</u>		<u>38,666</u>						
175											
176	TOTAL EXPENSES		<u>466,140</u>		<u>392,698</u>						
177											
178	IV. OPERATING REVENUES at Present Rates										
179	Distribution Revenue		490,444	Dist	490,444	DistBill_RR-PF	Sec-RetRRPF	Dist_Rev	Dist_Rev	Dist_Rev	Dist_Rev
180	Transmission Revenue		134,652	Tran	0	-	-	-	-	-	-
181	POLR Revenue		212,565	Supp	0	-	-	-	-	-	-
182	Forfeited Discounts		3,628	Dist	3,628	Bill	-	-	-	-	Write-Offs
183	Misc Service Revenue		3,009	Dist	3,009	DistBill_RR-PF	Sec-RetRRPF	Dist_Rev	Dist_Rev	Dist_Rev	Dist_Rev
184	Rent For Electric Property		8,494	Dist	8,494	OH_Cond	OH_Min	NCP-Prim-NonNet	NCP-Sec-NonNet	Avg-Cust	-
185	Other Electric Revenues		2,506	Other_Rev	410	DistBill_RR-PF	Sec-RetRRPF	Dist_Rev	Dist_Rev	Dist_Rev	Dist_Rev
186	Operating Revenues		<u>855,298</u>		<u>505,985</u>						
187											
188	TOTAL EXPENSES		<u>466,140</u>		<u>392,698</u>						
189	V. NET INCOME at Present Rates		<u>389,158</u>		<u>113,287</u>						

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Duquesne Light Company
Class ACOS Study
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Line	Account	No.	Total	JSS	Distribution	Functional	Classification	Class Allocation						
							Secondary	PrimDem	SecnDem	SecnCus	BillCus			
190														
191	SUMMARY REPORT													
192	OPERATING REVENUES													
193	Utility Revenues	440-446	841,289		494,072									
194	Other Operating Revenues	450-456	14,009		11,913									
195	Total Operating Revenues		855,298		505,985									
196														
197	OPERATING EXPENSES													
198	Distribution / Transmission	580-599	55,060		55,044									
199	Customer Acctg & Service	901-919	30,336		30,336									
200	Admin & General	920-932	138,421		116,027									
201	Total Operating Expenses		223,817		201,407									
202														
203	Depreciation Expense	403	183,812		152,625									
204	Taxes Other Than Income Tax / Other	408	53,279		36,386									
205	INCOME BEFORE INCOME TAXES		394,390		115,567									
206	Income Taxes	409-411	5,232		2,280									
207	NET INCOME		389,158		113,287									
208	RATE BASE		2,503,336		1,884,155									
209	Return on Rate Base		15.55%		6.01%									
210														
211	REVENUE REQUIREMENTS													
212	Target Rate of Return													
213	Rate Base													
214														
215	Operating expenses													
216	Uncollectibles expense		11,425		11,498	Bill	-	-	-	-	-	-	-	Write-Offs
217	Depreciation expense													
218	Regulatory Commission Expenses		376		376	Bill	-	-	-	-	-	-	-	Total_RR
219	General taxes / Other													
220	Subtotal- Operating Costs to recover													
221														
222	Target Return on Rate Base- After tax													
223	Income taxes to recover													
224														
225	Subtotal- Rev Req before GRT													
226	GRT needed													
227	TOTAL REVENUE REQUIREMENT													

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Duquesne Light Company
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JSS Factors

0	Allocator Name	Total	Supply	Trans- mission	Pitcairn	Distribution
1	None	0				
2		0.00%	0.00%	0.00%	0.00%	0.00%
3						
4	Supp	1	1			
5		100.00%	100.00%	0.00%	0.00%	0.00%
6						
7	Tran	1		1		
8		100.00%	0.00%	100.00%	0.00%	0.00%
9						
10	Pitcairn	1			1	
11		100.00%	0.00%	0.00%	100.00%	0.00%
12						
13	Dist	1				1
14		100.00%	0.00%	0.00%	0.00%	100.00%
15						
16	Other_Rev	2,506	1,400	696		410
17		100.00%	55.87%	27.77%	0.00%	16.36%
18						
19	GRT_Rev	767,144	213,965	49,721	-	503,458
20		100.00%	27.89%	6.48%	0.00%	65.63%
21						
22	GRT_Prop	83,628	12,482	2,900	34,123	34,123
23		100.00%	14.93%	3.47%	40.80%	40.80%
24						
25	Labor	47,112	-	7,726	7	39,379
26		100.00%	0.00%	16.40%	0.01%	83.59%
27						
28	M&S	23,522	-	8,703	-	14,819
29		100.00%	0.00%	37.00%	0.00%	63.00%
30						
31	OMxSupp	237,519		36,077	36	201,407
32		100.00%	0.00%	15.19%	0.02%	84.80%
33						
34	Intang	330,998	-	28,369	27	302,602
35		100.00%	0.00%	8.57%	0.01%	91.42%
36						

JSSFctr
 JSS Factors
 Fac
 Exh 6-8A

Duquesne Light Company
Class ACOS Study
Fully Projected Future Test Year
JSS Factors

0	Allocator Name	Total	Supply	Trans- mission	Pitcairn	Distribution
37	Revenue_Pres	841,289	212,565	134,652	-	494,072
38		100.00%	25.27%	16.01%	0.00%	58.73%
39						
40	PA_Tax_Pres	5,232	66	2,891	(5)	2,280
41		100.00%	1.27%	55.25%	(0.10%)	43.58%
42						
43	FedTax_Pres	19,228	160	7,216	(10)	11,861
44		100.00%	0.83%	37.53%	(0.05%)	61.68%
45						
46	IncTax_Prop	46,332	227	10,107	(15)	36,012
47		100.00%	0.49%	21.82%	(0.03%)	77.73%
48						
49	Pretax	180,271	1,066	63,705	(68)	115,567
50		100.00%	0.59%	35.34%	(0.04%)	64.11%
51						
52	Plant	4,557,636	-	1,052,116	1,044	3,504,475
53		100.00%	0.00%	23.08%	0.02%	76.89%
54						
55	PlantxTrans	3,505,520			1,044	3,504,475
56		100.00%	0.00%	0.00%	0.03%	99.97%
57						
58	RevReq_Prop	587,580	-	-	-	587,580
59		100.00%	0.00%	0.00%	0.00%	100.00%
60						

FuncFctr
 Functionalization Factors
 Fac
 Exh 6-8B

Duquesne Light Company
Class ACOS Study
Fully Projected Future Test Year
Functionalization Factors

0	Allocator Name	Total	Primary	Secondary	Billing
1	None	0			
2		0.00%	0.00%	0.00%	0.00%
3					
4	Prim	1	1		
5		100.00%	100.00%	0.00%	0.00%
6					
7	Sec	1		1	
8		100.00%	0.00%	100.00%	0.00%
9					
10	Bill	1			1
11		100.00%	0.00%	0.00%	100.00%
12					
13	OH_COND	100.00%	79.18%	20.82%	0.00%
14		100.00%	79.18%	20.82%	0.00%
15					
16	UG_Radial	100.00%	92.56%	7.44%	0.00%
17		100.00%	92.56%	7.44%	0.00%
18					
19	UG_Network	100.00%	84.86%	15.14%	0.00%
20		100.00%	84.86%	15.14%	0.00%
21					
22	UG_URD	100.00%	84.66%	15.34%	0.00%
23		100.00%	84.66%	15.34%	0.00%
24					
25	LTrans_OH	100.00%	10.20%	89.80%	0.00%
26		100.00%	10.20%	89.80%	0.00%
27					
28	LTrans_Rad	100.00%	0.00%	100.00%	0.00%
29		100.00%	0.00%	100.00%	0.00%
30					
31	LTrans_Net	100.00%	0.00%	100.00%	0.00%
32		100.00%	0.00%	100.00%	0.00%
33					
34	LTrans_URD	100.00%	0.00%	100.00%	0.00%
35		100.00%	0.00%	100.00%	0.00%
36					

FuncFctr
 Functionalization Factors
 Fac
 Exh 6-8B

Duquesne Light Company
Class ACOS Study
Fully Projected Future Test Year
Functionalization Factors

0	Allocator Name	Total	Primary	Secondary	Billing
37	LTrans_Tot	434,606	27,522	407,084	-
38		100.00%	6.33%	93.67%	0.00%
39					
40	UG_Total	573,471	518,290	55,181	-
41		100.00%	90.38%	9.62%	0.00%
42					
43	Revenue	490,444	237,828	88,946	163,670
44		100.00%	48.49%	18.14%	33.37%
45					
46	Rev_PF	560,531	270,673	100,839	189,019
47		100.00%	48.29%	17.99%	33.72%
48					
49	DistBill_RR-PF	572,790	277,759	103,880	191,151
50		100.00%	48.49%	18.14%	33.37%
51					
52	GRT_Rev	490,444	237,828	88,946	163,670
53		100.00%	48.49%	18.14%	33.37%
54					
55	GRT_Prop	33,818	16,327	6,081	11,410
56		100.00%	48.28%	17.98%	33.74%
57					
58	Misc_Rev	455			455
59		100.00%	0.00%	0.00%	100.00%
60					
61	Labor	39,379	18,333	4,715	16,331
62		100.00%	46.56%	11.97%	41.47%
63					
64	D-Labor-Op	10,082	6,686	1,882	1,514
65		100.00%	66.32%	18.66%	15.02%
66					
67	D-Labor-Mnt	12,613	9,847	2,340	426
68		100.00%	78.07%	18.55%	3.38%
69					

FuncFctr
 Functionalization Factors
 Fac
 Exh 6-8B

Duquesne Light Company
Class ACOS Study
Fully Projected Future Test Year
Functionalization Factors

0	Allocator Name	Total	Primary	Secondary	Billing
70	Labor_Pt	200.00%	106.39%	36.83%	56.78%
71		100.00%	53.19%	18.42%	28.39%
72					
73	OM	201,407	93,854	24,853	82,700
74		100.00%	46.60%	12.34%	41.06%
75					
76	Intang	302,602	34,226	14,273	254,104
77		100.00%	11.31%	4.72%	83.97%
78					
79	DistPt	2,879,880	1,920,689	820,295	138,896
80		100.00%	66.69%	28.48%	4.82%
81					
82	Pretax	115,567	75,530	33,342	6,695
83		100.00%	65.36%	28.85%	5.79%
84					
85	Plant	3,504,475	2,096,876	871,080	536,519
86		100.00%	59.83%	24.86%	15.31%
87					

ClassFctr
 Classification Factors
 Fac
 Exh 6-8C

Duquesne Light Company
Class ACOS Study
Fully Projected Future Test Year
Classification Factors

0	Allocator Name	Total	Demand	Commodity	Customer
1	None	0			
2		0.00%	0.00%	0.00%	0.00%
3					
4	Demand	1	1		
5		100.00%	100.00%	0.00%	0.00%
6					
7	Commodity	1		1	
8		100.00%	0.00%	100.00%	0.00%
9					
10	Customer	1			1
11		100.00%	0.00%	0.00%	100.00%
12					
13	OH_Min	100.00%	5.74%	0.00%	94.26%
14		100.00%	5.74%	0.00%	94.26%
15					
16	UG_Rad_Min	100.00%	74.08%	0.00%	25.92%
17		100.00%	74.08%	0.00%	25.92%
18					
19	UG_Net_Min	100.00%	54.73%	0.00%	45.27%
20		100.00%	54.73%	0.00%	45.27%
21					
22	UG_URD_Min	100.00%	0.00%	0.00%	100.00%
23		100.00%	0.00%	0.00%	100.00%
24					
25	LTr_Min_OH	100.00%	9.73%	0.00%	90.27%
26		100.00%	9.73%	0.00%	90.27%
27					
28	LTr_Min_Rad	100.00%	86.03%	0.00%	13.97%
29		100.00%	86.03%	0.00%	13.97%
30					
31	LTr_Min_Net	100.00%	10.50%	0.00%	89.50%
32		100.00%	10.50%	0.00%	89.50%
33					
34	LTr_Min_URD	100.00%	15.75%	0.00%	84.25%
35		100.00%	15.75%	0.00%	84.25%
36					

ClassFctr
 Classification Factors
 Fac
 Exh 6-8C

Duquesne Light Company
Class ACOS Study
Fully Projected Future Test Year
Classification Factors

0	Allocator Name	Total	Demand	Commodity	Customer
37	Sec_RB	476388	88,188	-	388,199
38		100.00%	18.51%	0.00%	81.49%
39					
40	Sec-Pt	856,808	150,735	-	706,073
41		100.00%	17.59%	0.00%	82.41%
42					
43	Sec-GenPt	36513	4,060	-	32,453
44		100.00%	11.12%	0.00%	88.88%
45					
46	Sec-IntPt	14,273	2,482	-	11,790
47		100.00%	17.39%	0.00%	82.61%
48					
49	Sec-OM	24,853	2,632	-	22,221
50		100.00%	10.59%	0.00%	89.41%
51					
52	Sec-Lab	4,715	524	-	4,191
53		100.00%	11.12%	0.00%	88.88%
54					
55	Sec-Rev	88,946	14,860	-	74,086
56		100.00%	16.71%	0.00%	83.29%
57					
58	UG-Tot	16,051	8,552	-	7,498
59		100.00%	53.28%	0.00%	46.72%
60					
61	LTr-Tot	407,084	105,142	-	301,942
62		100.00%	25.83%	0.00%	74.17%
63					
64	Sec-Pretax	33,342	6,413	-	26,929
65		100.00%	19.23%	0.00%	80.77%
66					
67	Sec-LabPt	200.00%	28.71%	0.00%	171.29%
68		100.00%	14.36%	0.00%	85.64%
69					
70	Sec-RetRRPF	103,880	17,355	-	86,525
71		100.00%	16.71%	0.00%	83.29%
72					

AllocFctr
Class Allocation Factors
Fac
Exh 6-8D

Duquesne Light Company
Class ACOS Study
Fully Projected Future Test Year
Class Allocation Factors

0	Allocator Name	Total	RS	RH	RA	GS	GM<25	GM>25	GMH<25	GMH>25
1	None	-								
2		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
3										
4	Supply	0								
5		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
6										
7	Trans	-								
8		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
9										
10	Pitcairn	-								
11		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
12										
13	MWh-Meter	12,648,710	3,479,141	379,377	56,784	97,250	473,694	2,290,561	35,922	228,112
14		100.00%	27.51%	3.00%	0.45%	0.77%	3.74%	18.11%	0.28%	1.80%
15										
16	ICP	2,705	1,041	56	16	21	113	523	6	39
17		100.00%	38.50%	2.09%	0.59%	0.78%	4.17%	19.33%	0.22%	1.46%
18										
19	NCP	3,161	1,161	144	18	24	118	547	10	56
20		100.00%	36.74%	4.54%	0.57%	0.74%	3.73%	17.30%	0.32%	1.76%
21										
22	NCP-Prim	2,899	1,161	144	18	24	118	547	10	56
23		100.00%	40.06%	4.95%	0.62%	0.81%	4.07%	18.86%	0.35%	1.92%
24										
25	NCP-Prim-Net	133	-	-	-	0	2	18	0	3
26		100.00%	0.00%	0.00%	0.00%	0.19%	1.59%	13.74%	0.25%	2.25%
27										
28	NCP-Prim-NonNet	2,766	1,161	144	18	23	116	529	10	53
29		100.00%	41.99%	5.19%	0.65%	0.84%	4.19%	19.11%	0.35%	1.91%
30										
31	NCP-Prim-URD	149	131	16	2	-	-	-	-	-
32		100.00%	87.79%	10.86%	1.35%	0.00%	0.00%	0.00%	0.00%	0.00%
33										
34	NCP-Prim-Rad	1,476	29	4	0	23	116	529	10	53
35		100.00%	1.97%	0.24%	0.03%	1.58%	7.85%	35.80%	0.66%	3.57%
36										
37	NCP-Sec	2,804	1,161	144	18	24	118	547	10	56
38		100.00%	41.42%	5.12%	0.64%	0.84%	4.21%	19.50%	0.36%	1.99%
39										
40	NCP-Sec-Xfmr	1,380	-	31	2	-	62	516	3	53
41		100.00%	0.00%	2.24%	0.12%	0.00%	4.47%	37.39%	0.25%	3.81%
42										

AllocFctr
 Class Allocation Factors
 Fac
 Exh 6-8D

Duquesne Light Company
Class ACOS Study
Fully Projected Future Test Year
Class Allocation Factors

	Allocator Name	Total	GL	GLH	L	HVPS	SE	SL	UMS
0	None	-							
1		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
2									
3									
4	Supply	0							
5		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
6									
7	Trans	-							
8		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
9									
10	Pitcairn	-							
11		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
12									
13	MWh-Meter	12,648,710	2,759,630	391,059	1,021,980	1,361,521	24,252	29,995	19,433
14		100.00%	21.82%	3.09%	8.08%	10.76%	0.19%	0.24%	0.15%
15									
16	ICP	2,705	505	71	166	145	-	-	2
17		100.00%	18.67%	2.63%	6.12%	5.34%	0.00%	0.00%	0.09%
18									
19	NCP	3,161	539	81	183	259	10	8	3
20		100.00%	17.05%	2.58%	5.80%	8.20%	0.31%	0.27%	0.09%
21									
22	NCP-Prim	2,899	536	81	183	-	10	8	3
23		100.00%	18.49%	2.81%	6.33%	0.00%	0.34%	0.29%	0.10%
24									
25	NCP-Prim-Net	133	69	24	17	-	-	-	0
26		100.00%	51.84%	17.69%	12.43%	0.00%	0.00%	0.00%	0.02%
27									
28	NCP-Prim-NonNet	2,766	467	58	167	-	10	8	3
29		100.00%	16.89%	2.09%	6.03%	0.00%	0.35%	0.31%	0.10%
30									
31	NCP-Prim-URD	149	-	-	-	-	-	-	-
32		100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
33									
34	NCP-Prim-Rad	1,476	467	58	167	-	10	8	3
35		100.00%	31.64%	3.92%	11.31%	0.00%	0.66%	0.57%	0.19%
36									
37	NCP-Sec	2,804	498	78	130	-	10	8	3
38		100.00%	17.77%	2.77%	4.64%	0.00%	0.35%	0.30%	0.10%
39									
40	NCP-Sec-Xfmr	1,380	496	77	130	-	10	-	0
41		100.00%	35.96%	5.61%	9.42%	0.00%	0.71%	0.00%	0.02%
42									

AllocFctr
 Class Allocation Factors
 Fac
 Exh 6-8D

Duquesne Light Company
Class ACOS Study
Fully Projected Future Test Year
Class Allocation Factors

0	Allocator Name	Total	RS	RH	RA	GS	GM<25	GM>25	GMH<25	GMH>25
43	NCP-Sec-Net	123	-	-	-	0	2	18	0	3
44		100.00%	0.00%	0.00%	0.00%	0.21%	1.71%	14.82%	0.26%	2.42%
45										
46	NCP-Sec-NonNet	2,681	1,161	144	18	23	116	529	10	53
47		100.00%	43.32%	5.36%	0.67%	0.87%	4.32%	19.72%	0.36%	1.97%
48										
49	NCP-Sec-URD	149	131	16	2	-	-	-	-	-
50		100.00%	87.79%	10.86%	1.35%	0.00%	0.00%	0.00%	0.00%	0.00%
51										
52	NCP-Sec-Rad	1,391	29	4	0	23	116	529	10	53
53		100.00%	2.09%	0.26%	0.03%	1.67%	8.33%	38.00%	0.70%	3.79%
54										
55	NCP-Sec-Rad-Xfmr	1,346	-	-	-	19	112	527	9	53
56		100.00%	0.00%	0.00%	0.00%	1.39%	8.35%	39.13%	0.69%	3.91%
57										
58	MWh- Tx Level	13,739,161	3,817,787	416,304	62,311	106,716	519,801	2,513,516	39,418	250,316
59		100.00%	27.79%	3.03%	0.45%	0.78%	3.78%	18.29%	0.29%	1.82%
60										
61	Billed-MW	19,282	0	0	0	0	2,046	7,513	55	210
62		100.00%	0.00%	0.00%	0.00%	0.00%	10.61%	38.96%	0.28%	1.09%
63										
64	Avg-Cust	596,788	494,854	35,328	5,108	23,134	17,906	9,904	2,141	1,034
65		100.00%	82.92%	5.92%	0.86%	3.88%	3.00%	1.66%	0.36%	0.17%
66										
67	Bills	7,161,460	5,938,254	423,933	61,299	277,611	214,868	118,845	25,688	12,412
68		100.00%	82.92%	5.92%	0.86%	3.88%	3.00%	1.66%	0.36%	0.17%
69										
70	Avg-Cust-Net	910	-	-	-	173	275	235	83	62
71		100.00%	0.00%	0.00%	0.00%	19.01%	30.22%	25.82%	9.12%	6.81%
72										
73	Avg-Cust-Net-Xfmr	161	-	-	-	2	8	53	2	15
74		100.00%	0.00%	0.00%	0.00%	1.08%	5.07%	33.20%	1.27%	9.61%
75										
76	Avg-Cust-NonNet	595,870	494,854	35,328	5,108	22,961	17,631	9,669	2,058	972
77		100.00%	83.05%	5.93%	0.86%	3.85%	2.96%	1.62%	0.35%	0.16%
78										
79	Avg-Cust-URD	47,417	43,835	3,129	452	-	-	-	-	-
80		100.00%	92.45%	6.60%	0.95%	0.00%	0.00%	0.00%	0.00%	0.00%
81										
82	Avg-Cust-Rad	548,461	451,019	32,198	4,656	22,961	17,631	9,669	2,058	972
83		100.00%	82.23%	5.87%	0.85%	4.19%	3.21%	1.76%	0.38%	0.18%
84										

AllocFctr
 Class Allocation Factors
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 Exh 6-8D

Duquesne Light Company
Class ACOS Study
Fully Projected Future Test Year
Class Allocation Factors

0	Allocator Name	Total	GL	GLH	L	HVPS	SE	SL	UMS
43	NCP-Sec-Net	123	69	24	7	-	-	-	0
44		100.00%	55.90%	19.08%	5.58%	0.00%	0.00%	0.00%	0.02%
45									
46	NCP-Sec-NonNet	2,681	429	54	123	-	10	8	3
47		100.00%	16.02%	2.02%	4.60%	0.00%	0.36%	0.32%	0.11%
48									
49	NCP-Sec-URD	149	-	-	-	-	-	-	-
50		100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
51									
52	NCP-Sec-Rad	1,391	429	54	123	-	10	8	3
53		100.00%	30.87%	3.89%	8.86%	0.00%	0.70%	0.61%	0.21%
54									
55	NCP-Sec-Rad-Xfmr	1,346	429	54	123	-	10	7	3
56		100.00%	31.89%	4.02%	9.15%	0.00%	0.72%	0.55%	0.20%
57									
58	MWh- Tx Level	13,739,161	3,018,741	428,451	1,109,539	1,375,410	26,613	32,914	21,324
59		100.00%	21.97%	3.12%	8.08%	10.01%	0.19%	0.24%	0.16%
60									
61	Billed-MW	19,282	6,945	317	2,197	0	0	0	0
62		100.00%	36.02%	1.65%	11.39%	0.00%	0.00%	0.00%	0.00%
63									
64	Avg-Cust	596,788	728	91	21	8	1	5,719	811
65		100.00%	0.12%	0.02%	0.00%	0.00%	0.00%	0.96%	0.14%
66									
67	Bills	7,161,460	8,738	1,093	252	96	12	68,624	9,736
68		100.00%	0.12%	0.02%	0.00%	0.00%	0.00%	0.96%	0.14%
69									
70	Avg-Cust-Net	910	66	12	2	-	-	-	2
71		100.00%	7.25%	1.32%	0.22%	0.00%	0.00%	0.00%	0.22%
72									
73	Avg-Cust-Net-Xfmr	161	66	12	2	-	-	-	0
74		100.00%	41.06%	7.47%	1.24%	0.00%	0.00%	0.00%	0.01%
75									
76	Avg-Cust-NonNet	595,870	662	79	19	-	1	5,719	809
77		100.00%	0.11%	0.01%	0.00%	0.00%	0.00%	0.96%	0.14%
78									
79	Avg-Cust-URD	47,417	-	-	-	-	-	-	-
80		100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
81									
82	Avg-Cust-Rad	548,461	662	79	19	8	1	5,719	809
83		100.00%	0.12%	0.01%	0.00%	0.00%	0.00%	1.04%	0.15%
84									

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0	Allocator Name	Total	RS	RH	RA	GS	GM<25	GM>25	GMH<25	GMH>25
85	Services_Cost	167,787	137,278	9,800	1,417	6,692	7,094	3,923	848	410
86		100.00%	81.82%	5.84%	0.84%	3.99%	4.23%	2.34%	0.51%	0.24%
87										
88	Meters	590,257	494,854	35,328	5,108	23,134	17,906	9,904	2,141	1,034
89		100.00%	83.84%	5.99%	0.87%	3.92%	3.03%	1.68%	0.36%	0.18%
90										
91	Meter_Cost	111,740	60,750	4,337	627	2,840	18,577	18,813	2,221	1,964
92		100.00%	54.37%	3.88%	0.56%	2.54%	16.62%	16.84%	1.99%	1.76%
93										
94	Meter_Tech	144,835	60,750	4,337	627	2,840	28,140	37,626	3,365	3,928
95		100.00%	41.94%	2.99%	0.43%	1.96%	19.43%	25.98%	2.32%	2.71%
96										
97	AMI_Cost	43,055	29,030	2,072	300	1,357	4,565	4,357	546	455
98		100.00%	67.43%	4.81%	0.70%	3.15%	10.60%	10.12%	1.27%	1.06%
99										
100	Acct370	154,795	89,780	6,409	927	4,197	23,142	23,170	2,767	2,419
101		100.00%	58.00%	4.14%	0.60%	2.71%	14.95%	14.97%	1.79%	1.56%
102										
103	Dist_Rev	490,444	252,252	21,607	2,569	10,095	22,656	71,606	2,175	6,680
104		100.00%	51.43%	4.41%	0.52%	2.06%	4.62%	14.60%	0.44%	1.36%
105										
106	Total_Rev	752,729	412,285	40,913	5,165	14,550	40,143	112,318	3,646	11,352
107		100.00%	54.77%	5.44%	0.69%	1.93%	5.33%	14.92%	0.48%	1.51%
108										
109	Supp_Rev	212,565	126,207	17,190	2,123	3,766	14,137	33,871	1,284	4,040
110		100.00%	59.37%	8.09%	1.00%	1.77%	6.65%	15.93%	0.60%	1.90%
111										
112	Trans_Rev	49,720	33,826	2,117	474	688	3,350	6,841	187	632
113		100.00%	68.03%	4.26%	0.95%	1.38%	6.74%	13.76%	0.38%	1.27%
114										
115	Total_Rev_POLR	1,360,965	494,621	45,560	6,414	16,588	53,261	234,123	4,470	22,275
116		100.00%	36.34%	3.35%	0.47%	1.22%	3.91%	17.20%	0.33%	1.64%
117										
118	Revenue-Res	458,364	412,285	40,913	5,165	0	0	0	0	0
119		100.00%	89.95%	8.93%	1.13%	0.00%	0.00%	0.00%	0.00%	0.00%
120										
121	CustDeposits	11,454,326	6,394,763	707,528	53,248	610,368	1,073,420	1,743,368	106,502	248,593
122		100.00%	55.83%	6.18%	0.46%	5.33%	9.37%	15.22%	0.93%	2.17%
123										
124	Acct901	1	1	0	0	0	0	0	0	0
125		100.00%	83.84%	5.99%	0.87%	3.92%	3.03%	1.68%	0.36%	0.18%
126										

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0	Allocator Name	Total	GL	GLH	L	HVPS	SE	SL	UMS
85	Services_Cost	167,787	288	36	0	0	0	0	0
86		100.00%	0.17%	0.02%	0.00%	0.00%	0.00%	0.00%	0.00%
87									
88	Meters	590,257	728	91	21	8	-	-	-
89		100.00%	0.12%	0.02%	0.00%	0.00%	0.00%	0.00%	0.00%
90									
91	Meter_Cost	111,740	1,383	173	40	15	-	-	-
92		100.00%	1.24%	0.15%	0.04%	0.01%	0.00%	0.00%	0.00%
93									
94	Meter_Tech	144,835	2,766	346	80	30	-	-	-
95		100.00%	1.91%	0.24%	0.06%	0.02%	0.00%	0.00%	0.00%
96									
97	AMI_Cost	43,055	320	40	9	4	-	-	-
98		100.00%	0.74%	0.09%	0.02%	0.01%	0.00%	0.00%	0.00%
99									
100	Acct370	154,795	1,703	213	49	19	-	-	-
101		100.00%	1.10%	0.14%	0.03%	0.01%	0.00%	0.00%	0.00%
102									
103	Dist_Rev	490,444	60,291	8,057	18,462	1,472	1,418	10,090	1,015
104		100.00%	12.29%	1.64%	3.76%	0.30%	0.29%	2.06%	0.21%
105									
106	Total_Rev	752,729	69,627	9,491	18,462	1,472	1,418	10,672	1,216
107		100.00%	9.25%	1.26%	2.45%	0.20%	0.19%	1.42%	0.16%
108									
109	Supp_Rev	212,565	7,959	1,230	0	0	0	578	181
110		100.00%	3.74%	0.58%	0.00%	0.00%	0.00%	0.27%	0.08%
111									
112	Trans_Rev	49,720	1,376	204	0	0	0	3	21
113		100.00%	2.77%	0.41%	0.00%	0.00%	0.00%	0.01%	0.04%
114									
115	Total_Rev_POLR	1,360,965	253,091	35,326	100,812	78,802	2,760	11,745	1,117
116		100.00%	18.60%	2.60%	7.41%	5.79%	0.20%	0.86%	0.08%
117									
118	Revenue-Res	458,364	0	0	0	0	0	0	0
119		100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
120									
121	CustDeposits	11,454,326	359,564	155,156	-	-	1,568	-	250
122		100.00%	3.14%	1.35%	0.00%	0.00%	0.01%	0.00%	0.00%
123									
124	Acct901	1	0	0	0	0	-	-	-
125		100.00%	0.12%	0.02%	0.00%	0.00%	0.00%	0.00%	0.00%
126									

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0	Allocator Name	Total	RS	RH	RA	GS	GM<25	GM>25	GMH<25	GMH>25
127	Acct903	1	1	0	0	0	0	0	0	0
128		100.00%	81.77%	9.49%	0.61%	2.55%	2.03%	2.77%	0.23%	0.30%
129										
130	Write-Offs	0	0	0	0	0	0	0	0	0
131		100.00%	78.64%	12.96%	0.33%	1.74%	1.40%	3.91%	0.14%	0.43%
132										
133	StLgt-Cost	0	0	0	0	0	0	0	0	0
134		100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
135										
136	Cust-Res	535	495	35	5	0	0	0	0	0
137		100.00%	92.45%	6.60%	0.95%	0.00%	0.00%	0.00%	0.00%	0.00%
138										
139	PriD-RB	1,135,414	375,151	46,402	5,781	10,467	52,540	243,988	4,467	24,939
140		100.00%	33.04%	4.09%	0.51%	0.92%	4.63%	21.49%	0.39%	2.20%
141										
142	PriD-Lab	18,333	6,879	851	106	161	803	3,704	68	375
143		100.00%	37.53%	4.64%	0.58%	0.88%	4.38%	20.20%	0.37%	2.05%
144										
145	PriD-DxPt	1,920,689	639,735	79,127	9,859	17,704	88,829	412,087	7,545	42,065
146		100.00%	33.31%	4.12%	0.51%	0.92%	4.62%	21.46%	0.39%	2.19%
147										
148	PriD-Pt	2,062,650	693,006	85,716	10,680	18,948	95,050	440,767	8,071	44,969
149		100.00%	33.60%	4.16%	0.52%	0.92%	4.61%	21.37%	0.39%	2.18%
150										
151	PriD-IntPt	34,226	11,567	1,431	178	314	1,573	7,294	134	744
152		100.00%	33.80%	4.18%	0.52%	0.92%	4.60%	21.31%	0.39%	2.17%
153										
154	PriD-GenPt	141,961	53,271	6,589	821	1,243	6,220	28,680	525	2,904
155		100.00%	37.53%	4.64%	0.58%	0.88%	4.38%	20.20%	0.37%	2.05%
156										
157	PriD-UG	518,290	67,188	8,310	1,035	6,157	31,084	146,201	2,675	15,189
158		100.00%	12.96%	1.60%	0.20%	1.19%	6.00%	28.21%	0.52%	2.93%
159										
160	PriD-LTr	27,522	11,556	1,429	178	232	1,153	5,259	96	525
161		100.00%	41.99%	5.19%	0.65%	0.84%	4.19%	19.11%	0.35%	1.91%
162										
163	PriD-Pretax	75,530	61,361	3,184	340	3,302	3,725	2,058	434	(58)
164		100.00%	81.24%	4.21%	0.45%	4.37%	4.93%	2.72%	0.57%	-0.08%
165										
166	SecD-RB	88,188	7,452	1,240	131	892	5,725	29,400	465	3,004
167		100.00%	8.45%	1.41%	0.15%	1.01%	6.49%	33.34%	0.53%	3.41%
168										

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0	Allocator Name	Total	GL	GLH	L	HVPS	SE	SL	UMS
127	Acct903	1	0	0	0	0	-	-	-
128		100.00%	0.22%	0.02%	0.02%	0.00%	0.00%	0.00%	0.00%
129									
130	Write-Offs	0	0	0	0	0	0	0	0
131		100.00%	0.19%	0.00%	0.00%	0.00%	0.00%	0.18%	0.09%
132									
133	StLgt-Cost	0	0	0	0	0	0	0	0
134		100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	0.00%
135									
136	Cust-Res	535	0	0	0	0	0	0	0
137		100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
138									
139	PriD-RB	1,135,414	242,237	37,588	82,476	-	4,332	3,765	1,280
140		100.00%	21.33%	3.31%	7.26%	0.00%	0.38%	0.33%	0.11%
141									
142	PriD-Lab	18,333	3,517	505	1,219	-	67	58	20
143		100.00%	19.18%	2.76%	6.65%	0.00%	0.36%	0.32%	0.11%
144									
145	PriD-DxPt	1,920,689	406,617	62,461	138,787	-	7,333	6,372	2,166
146		100.00%	21.17%	3.25%	7.23%	0.00%	0.38%	0.33%	0.11%
147									
148	PriD-Pt	2,062,650	433,851	66,374	148,229	-	7,850	6,822	2,318
149		100.00%	21.03%	3.22%	7.19%	0.00%	0.38%	0.33%	0.11%
150									
151	PriD-IntPt	34,226	7,167	1,093	2,450	-	130	113	38
152		100.00%	20.94%	3.19%	7.16%	0.00%	0.38%	0.33%	0.11%
153									
154	PriD-GenPt	141,961	27,234	3,913	9,442	-	517	449	152
155		100.00%	19.18%	2.76%	6.65%	0.00%	0.36%	0.32%	0.11%
156									
157	PriD-UG	518,290	156,249	27,048	51,682	-	2,525	2,194	752
158		100.00%	30.15%	5.22%	9.97%	0.00%	0.49%	0.42%	0.15%
159									
160	PriD-LTr	27,522	4,647	576	1,661	-	97	84	28
161		100.00%	16.89%	2.09%	6.03%	0.00%	0.35%	0.31%	0.10%
162									
163	PriD-Pretax	75,530	(1,760)	(577)	(1,706)	676	97	4,152	303
164		100.00%	-2.33%	-0.76%	-2.26%	0.89%	0.13%	5.50%	0.40%
165									
166	SecD-RB	88,188	27,435	4,355	7,098	-	529	337	125
167		100.00%	31.11%	4.94%	8.05%	0.00%	0.60%	0.38%	0.14%
168									

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0	Allocator Name	Total	RS	RH	RA	GS	GM<25	GM>25	GMH<25	GMH>25
169	SecD-Lab	524	83	11	1	5	32	157	3	16
170		100.00%	15.77%	2.18%	0.25%	1.02%	6.02%	30.03%	0.50%	3.08%
171										
172	SecD-DxPt	146,675	12,415	2,064	219	1,484	9,520	48,884	773	4,996
173		100.00%	8.46%	1.41%	0.15%	1.01%	6.49%	33.33%	0.53%	3.41%
174										
175	SecD-Pt	150,735	13,056	2,152	229	1,526	9,765	50,103	793	5,121
176		100.00%	8.66%	1.43%	0.15%	1.01%	6.48%	33.24%	0.53%	3.40%
177										
178	SecD-IntPt	2,482	219	36	4	25	161	823	13	84
179		100.00%	8.80%	1.44%	0.15%	1.01%	6.47%	33.18%	0.53%	3.39%
180										
181	SecD-UG	29,402	475	59	7	394	2,009	9,630	176	1,024
182		100.00%	1.61%	0.20%	0.02%	1.34%	6.83%	32.75%	0.60%	3.48%
183										
184	SecD-LTr	105,142	6,685	1,355	130	985	6,987	36,862	553	3,733
185		100.00%	6.36%	1.29%	0.12%	0.94%	6.65%	35.06%	0.53%	3.55%
186										
187	SecD-Pretax	6,413	6,374	488	59	213	166	(411)	23	(60)
188		100.00%	99.39%	7.61%	0.92%	3.32%	2.59%	-6.41%	0.36%	-0.94%
189										
190	SecC-RB	388,199	295,973	21,130	3,055	13,352	12,256	12,755	1,749	2,605
191		100.00%	76.24%	5.44%	0.79%	3.44%	3.16%	3.29%	0.45%	0.67%
192										
193	SecC-Lab	4,191	2,845	203	29	132	111	84	15	14
194		100.00%	67.87%	4.85%	0.70%	3.15%	2.65%	2.02%	0.36%	0.33%
195										
196	SecC-DxPt	673,620	497,641	35,527	5,137	22,472	20,657	21,350	2,942	4,344
197		100.00%	73.88%	5.27%	0.76%	3.34%	3.07%	3.17%	0.44%	0.64%
198										
199	SecC-Pt	706,073	519,668	37,099	5,364	23,494	21,516	22,004	3,057	4,452
200		100.00%	73.60%	5.25%	0.76%	3.33%	3.05%	3.12%	0.43%	0.63%
201										
202	SecC-IntPt	11,790	8,655	618	89	392	358	363	51	73
203		100.00%	73.41%	5.24%	0.76%	3.32%	3.03%	3.08%	0.43%	0.62%
204										
205	SecC-UG	25,779	17,930	1,280	185	1,380	1,919	1,562	532	389
206		100.00%	69.55%	4.97%	0.72%	5.35%	7.45%	6.06%	2.06%	1.51%
207										
208	SecC-LTr	301,942	228,580	16,318	2,360	9,239	8,416	14,106	1,193	3,374
209		100.00%	75.70%	5.40%	0.78%	3.06%	2.79%	4.67%	0.39%	1.12%
210										

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0	Allocator Name	Total	GL	GLH	L	HVPS	SE	SL	UMS
169	SecD-Lab	524	148	24	38	-	3	2	1
170		100.00%	28.28%	4.58%	7.24%	0.00%	0.54%	0.38%	0.14%
171									
172	SecD-DxPt	146,675	45,626	7,245	11,803	-	880	560	207
173		100.00%	31.11%	4.94%	8.05%	0.00%	0.60%	0.38%	0.14%
174									
175	SecD-Pt	150,735	46,774	7,431	12,096	-	901	576	213
176		100.00%	31.03%	4.93%	8.03%	0.00%	0.60%	0.38%	0.14%
177									
178	SecD-IntPt	2,482	769	122	199	-	15	9	4
179		100.00%	30.98%	4.92%	8.01%	0.00%	0.60%	0.38%	0.14%
180									
181	SecD-UG	29,402	10,742	2,154	2,386	-	159	139	48
182		100.00%	36.53%	7.33%	8.11%	0.00%	0.54%	0.47%	0.16%
183									
184	SecD-LTr	105,142	32,942	4,846	8,859	-	676	383	146
185		100.00%	31.33%	4.61%	8.43%	0.00%	0.64%	0.36%	0.14%
186									
187	SecD-Pretax	6,413	(561)	(131)	(65)	42	(4)	261	18
188		100.00%	-8.75%	-2.04%	-1.01%	0.66%	-0.06%	4.06%	0.29%
189									
190	SecC-RB	388,199	8,350	1,494	249	0	0	14,865	367
191		100.00%	2.15%	0.38%	0.06%	0.00%	0.00%	3.83%	0.09%
192									
193	SecC-Lab	4,191	34	6	1	0	0	712	4
194		100.00%	0.82%	0.14%	0.02%	0.00%	0.00%	16.99%	0.10%
195									
196	SecC-DxPt	673,620	13,877	2,482	414	0	1	46,166	611
197		100.00%	2.06%	0.37%	0.06%	0.00%	0.00%	6.85%	0.09%
198									
199	SecC-Pt	706,073	14,142	2,529	422	0	1	51,681	644
200		100.00%	2.00%	0.36%	0.06%	0.00%	0.00%	7.32%	0.09%
201									
202	SecC-IntPt	11,790	231	41	7	0	0	901	11
203		100.00%	1.96%	0.35%	0.06%	0.00%	0.00%	7.64%	0.09%
204									
205	SecC-UG	25,779	409	74	12	0	0	83	24
206		100.00%	1.59%	0.29%	0.05%	0.00%	0.00%	0.32%	0.09%
207									
208	SecC-LTr	301,942	13,067	2,360	396	0	0	2,217	317
209		100.00%	4.33%	0.78%	0.13%	0.00%	0.00%	0.73%	0.10%
210									

AllocFctr
Class Allocation Factors
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Duquesne Light Company
Class ACOS Study
Fully Projected Future Test Year
Class Allocation Factors

0	Allocator Name	Total	RS	RH	RA	GS	GM<25	GM>25	GMH<25	GMH>25
211	SecC-UG	25,779	17,930	1,280	185	1,380	1,919	1,562	532	389
212		100.00%	69.55%	4.97%	0.72%	5.35%	7.45%	6.06%	2.06%	1.51%
213										
214	SecC-Pretax	26,929	5,054	876	47	35	2,014	9,097	142	736
215		100.00%	18.77%	3.25%	0.18%	0.13%	7.48%	33.78%	0.53%	2.73%
216										
217	Bill-RB	314,459	225,686	17,664	2,224	9,579	26,232	24,629	3,153	2,503
218		100.00%	71.77%	5.62%	0.71%	3.05%	8.34%	7.83%	1.00%	0.80%
219										
220	Bill-Lab	16,331	12,707	1,308	105	454	684	831	80	88
221		100.00%	77.81%	8.01%	0.64%	2.78%	4.19%	5.09%	0.49%	0.54%
222										
223	Bill-DxLab	2,296	1,161	95	11	50	365	478	44	50
224		100.00%	50.58%	4.12%	0.49%	2.19%	15.91%	20.84%	1.90%	2.18%
225										
226	Bill-DxPt	138,896	80,558	5,751	832	3,766	20,765	20,791	2,483	2,171
227		100.00%	58.00%	4.14%	0.60%	2.71%	14.95%	14.97%	1.79%	1.56%
228										
229	Bill-Pt	282,416	190,460	16,701	1,764	7,818	27,869	28,950	3,319	3,032
230		100.00%	67.44%	5.91%	0.62%	2.77%	9.87%	10.25%	1.18%	1.07%
231										
232	Bill-IntPt	254,104	200,038	14,353	2,060	9,326	12,813	10,054	1,532	1,050
233		100.00%	78.72%	5.65%	0.81%	3.67%	5.04%	3.96%	0.60%	0.41%
234										
235	Bill-Pretax	6,695	(32,623)	(3,617)	(189)	(1,256)	(1,150)	13,941	(296)	1,197
236		100.00%	-487.24%	-54.03%	-2.83%	-18.76%	-17.18%	208.21%	-4.42%	17.87%
237										
238	Bill-OM	82,700	64,449	6,966	511	2,252	3,245	4,019	378	427
239		100.00%	77.93%	8.42%	0.62%	2.72%	3.92%	4.86%	0.46%	0.52%
240										
241	PriD-OM	93,854	35,801	4,428	552	818	4,091	18,832	345	1,903
242		100.00%	38.15%	4.72%	0.59%	0.87%	4.36%	20.07%	0.37%	2.03%
243										
244	SecC-OM	22,221	15,869	1,133	164	735	609	447	80	71
245		100.00%	71.41%	5.10%	0.74%	3.31%	2.74%	2.01%	0.36%	0.32%
246										
247	SecD-OM	2,632	467	63	7	27	155	772	13	79
248		100.00%	17.76%	2.41%	0.28%	1.01%	5.90%	29.33%	0.49%	3.00%
249										
250	Total-OM	201,407	116,586	12,591	1,234	3,832	8,102	24,070	816	2,479
251		100.00%	57.89%	6.25%	0.61%	1.90%	4.02%	11.95%	0.41%	1.23%
252										

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Class Allocation Factors
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Duquesne Light Company
Class ACOS Study
Fully Projected Future Test Year
Class Allocation Factors

0	Allocator Name	Total	GL	GLH	L	HVPS	SE	SL	UMS
211	SecC-UG	25,779	409	74	12	0	0	83	24
212		100.00%	1.59%	0.29%	0.05%	0.00%	0.00%	0.32%	0.09%
213									
214	SecC-Pretax	26,929	7,959	1,034	2,621	211	203	(3,202)	102
215		100.00%	29.56%	3.84%	9.73%	0.78%	0.75%	-11.89%	0.38%
216									
217	Bill-RB	314,459	1,567	69	65	22	(1)	934	133
218		100.00%	0.50%	0.02%	0.02%	0.01%	0.00%	0.30%	0.04%
219									
220	Bill-Lab	16,331	63	7	4	1	0	0	0
221		100.00%	0.39%	0.04%	0.02%	0.00%	0.00%	0.00%	0.00%
222									
223	Bill-DxLab	2,296	35	4	1	0	0	0	0
224		100.00%	1.53%	0.19%	0.05%	0.02%	0.00%	0.00%	0.00%
225									
226	Bill-DxPt	138,896	1,528	191	44	17	-	-	-
227		100.00%	1.10%	0.14%	0.03%	0.01%	0.00%	0.00%	0.00%
228									
229	Bill-Pt	282,416	2,143	259	75	23	0	3	0
230		100.00%	0.76%	0.09%	0.03%	0.01%	0.00%	0.00%	0.00%
231									
232	Bill-IntPt	254,104	739	92	22	8	0	1,766	250
233		100.00%	0.29%	0.04%	0.01%	0.00%	0.00%	0.69%	0.10%
234									
235	Bill-Pretax	6,695	18,385	2,469	5,799	458	447	2,862	270
236		100.00%	274.58%	36.88%	86.61%	6.83%	6.68%	42.74%	4.04%
237									
238	Bill-OM	82,700	322	33	25	4	1	53	14
239		100.00%	0.39%	0.04%	0.03%	0.00%	0.00%	0.06%	0.02%
240									
241	PriD-OM	93,854	17,694	2,492	6,161	-	341	296	100
242		100.00%	18.85%	2.66%	6.56%	0.00%	0.36%	0.32%	0.11%
243									
244	SecC-OM	22,221	167	29	5	0	0	2,889	24
245		100.00%	0.75%	0.13%	0.02%	0.00%	0.00%	13.00%	0.11%
246									
247	SecD-OM	2,632	720	115	186	-	14	10	4
248		100.00%	27.36%	4.37%	7.06%	0.00%	0.52%	0.37%	0.13%
249									
250	Total-OM	201,407	18,903	2,670	6,377	4	355	3,248	141
251		100.00%	9.39%	1.33%	3.17%	0.00%	0.18%	1.61%	0.07%
252									

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 Class Allocation Factors
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Duquesne Light Company
Class ACOS Study
Fully Projected Future Test Year
Class Allocation Factors

0	Allocator Name	Total	RS	RH	RA	GS	GM<25	GM>25	GMH<25	GMH>25
253	Dist_NetRev	494,072	255,105	22,077	2,581	10,158	22,706	71,748	2,180	6,695
254		100.00%	51.63%	4.47%	0.52%	2.06%	4.60%	14.52%	0.44%	1.36%
255										
256	DistPlant	2,879,880	1,230,349	122,469	16,046	45,427	139,771	503,111	13,743	53,575
257		100.00%	42.72%	4.25%	0.56%	1.58%	4.85%	17.47%	0.48%	1.86%
258										
259	Labor	39,379	22,514	2,373	242	752	1,630	4,776	165	493
260		100.00%	57.17%	6.03%	0.61%	1.91%	4.14%	12.13%	0.42%	1.25%
261										
262	All_Labor	63,722	36,433	3,840	391	1,216	2,637	7,728	268	798
263		100.00%	57.18%	6.03%	0.61%	1.91%	4.14%	12.13%	0.42%	1.25%
264										
265	Total_RR	587,580	314,830	30,984	3,569	11,550	28,366	80,160	2,941	8,437
266		100.00%	53.58%	5.27%	0.61%	1.97%	4.83%	13.64%	0.50%	1.44%
267										

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Duquesne Light Company
Class ACOS Study
Fully Projected Future Test Year
Class Allocation Factors

0	Allocator Name	Total	GL	GLH	L	HVPS	SE	SL	UMS
253	Dist_NetRev	494,072	60,298	8,057	18,462	1,472	1,418	10,096	1,018
254		100.00%	12.20%	1.63%	3.74%	0.30%	0.29%	2.04%	0.21%
255									
256	DistPlant	2,879,880	467,648	72,379	151,048	17	8,213	53,099	2,985
257		100.00%	16.24%	2.51%	5.24%	0.00%	0.29%	1.84%	0.10%
258									
259	Labor	39,379	3,763	542	1,262	1	70	773	25
260		100.00%	9.55%	1.38%	3.20%	0.00%	0.18%	1.96%	0.06%
261									
262	All_Labor	63,722	6,088	877	2,042	1	113	1,250	40
263		100.00%	9.55%	1.38%	3.20%	0.00%	0.18%	1.96%	0.06%
264									
265	Total_RR	587,580	65,814	9,870	21,412	9	1,174	7,965	499
266		100.00%	11.20%	1.68%	3.64%	0.00%	0.20%	1.36%	0.08%
267									

Duquesne Light Company
FULLY PROJECTED FUTURE TEST YEAR ENDING DECEMBER 31, 2019
Class Allocated Cost of Service Study (ACOS)

INDEX TO EXHIBIT 6-9

Exhibit	Description
Exh 6-6	Index to Exhibit 6-6
<u>Exh 6-9A</u>	Allocator Values
<u>Exh 6-9B</u>	Results of Functionalization and Classification of Distribution Assets
<u>Exh 6-9C</u>	Development of Functionalization and Classification of Distribution Assets
<u>Exh 6-9D</u>	Demand Allocators- Description
<u>Exh 6-9E</u>	Demand Allocators-Calculations
<u>Exh 6-9E-1</u>	Demand Allocators-PLCC
<u>Exh 6-9F</u>	Revenue and Physical Allocators (Fully Projected Future Test Year)
<u>Exh 6-9G</u>	Services Costs
<u>Exh 6-9H</u>	Meter Allocators
<u>Exh 6-9I</u>	Customer Records and Accounts Allocators
<u>Exh 6-9J</u>	Write-Off Allocator
<u>Exh 6-9K</u>	Customer Deposits

Duquesne Light Company
FULLY PROJECTED FUTURE TEST YEAR ENDING DECEMBER 31, 2019
Class Allocated Cost of Service Study (ACOS)
Allocator Values

Line	Allocator Names	Units	Total	RS	RH	RA	GS	GM<25	GM>25	GMH<25	GMH>25
ALLOCATION VALUES											
1	MWh-Meter	GWh	12,649	3,479	379	57	97	474	2,291	36	228
2	ICP	MW	2,704.9	1,041.4	56.4	16.0	21.2	112.8	522.9	6.1	39.4
3	NCP	MW	3,161.3	1,161.5	143.7	17.9	23.5	118.0	546.8	10.0	55.7
4	NCP-Prim	MW	2,899.3	1,161.5	143.7	17.9	23.5	118.0	546.8	10.0	55.7
5	NCP-Prim-Net	MW	133.0	0.0	0.0	0.0	0.3	2.1	18.3	0.3	3.0
6	NCP-Prim-NonNet	MW	2,766.2	1,161.5	143.7	17.9	23.3	115.9	528.6	9.7	52.8
7	NCP-Prim-URD	MW	149.2	131.0	16.2	2.0	0.0	0.0	0.0	0.0	0.0
8	NCP-Prim-Rad	MW	1,476.3	29.0	3.6	0.4	23.3	115.9	528.6	9.7	52.8
9	NCP-Sec	MW	2,804.4	1,161.5	143.7	17.9	23.5	118.0	546.8	10.0	55.7
10	NCP-Sec-Xfmr	MW	1,380.0	0.0	30.9	1.6	0.0	61.7	516.0	3.4	52.6
11	NCP-Sec-Net	MW	123.4	0.0	0.0	0.0	0.3	2.1	18.3	0.3	3.0
12	NCP-Sec-NonNet	MW	2,681.0	1,161.5	143.7	17.9	23.3	115.9	528.6	9.7	52.8
13	NCP-Sec-URD	MW	149.2	131.0	16.2	2.0	0.0	0.0	0.0	0.0	0.0
14	NCP-Sec-Rad	MW	1,391.0	29.0	3.6	0.4	23.3	115.9	528.6	9.7	52.8
15	NCP-Sec-Rad-Xfmr	MW	1,345.9	0.0	0.0	0.0	18.7	112.4	526.6	9.3	52.6
16	MWh- Tx Level	GWh	13,739	3,818	416	62	107	520	2,514	39	250
17	Avg-Cust	#	596,788	494,854	35,328	5,108	23,134	17,906	9,904	2,141	1,034
18	Avg-Cust-Net	#	910	0	0	0	173	275	235	83	62
19	Avg-Cust-Net-Xfmr	#	161	0	0	0	2	8	53	2	15
20	Avg-Cust-NonNet	#	595,870	494,854	35,328	5,108	22,961	17,631	9,669	2,058	972
21	Avg-Cust-URD	#	47,417	43,835	3,129	452					
22	Avg-Cust-Rad	#	548,461	451,019	32,198	4,656	22,961	17,631	9,669	2,058	972
23	Services Cost	#	167,787	137,278	9,800	1,417	6,692	7,094	3,923	848	410
24	Meters	#	590,257	494,854	35,328	5,108	23,134	17,906	9,904	2,141	1,034
25	Meter Cost	\$000	111,740	60,750	4,337	627	2,840	18,577	18,813	2,221	1,964
26	Meter Tech	\$000	144,835	60,750	4,337	627	2,840	28,140	37,626	3,365	3,928
27	AMI Cost	\$000	43,055	29,030	2,072	300	1,357	4,565	4,357	546	455
28	Acct370	\$000	154,795	89,780	6,409	927	4,197	23,142	23,170	2,767	2,419
29	Dist Rev	\$000	490,444	252,252	21,607	2,569	10,095	22,656	71,606	2,175	6,680
30	Total Rev	\$000	752,729	412,285	40,913	5,165	14,550	40,143	112,318	3,646	11,352
31	Supp Rev	\$000	212,565	126,207	17,190	2,123	3,766	14,137	33,871	1,284	4,040
32	Trans Rev	\$000	49,720	33,826	2,117	474	688	3,350	6,841	187	632
33	Total Rev POLR	\$000	1,360,965	494,621	45,560	6,414	16,588	53,261	234,123	4,470	22,275
34	Revenue-Res	\$000	458,364	412,285	40,913	5,165					
35	CustDeposits	\$000	11,454	6,395	708	53	610	1,073	1,743	107	249
36	Acct901	\$000	100.00%	83.84%	5.99%	0.87%	3.92%	3.03%	1.68%	0.36%	0.18%
37	Acct903	\$000	100.00%	81.77%	9.49%	0.61%	2.55%	2.03%	2.77%	0.23%	0.30%
38	Write-Offs	\$000	100.00%	78.64%	12.96%	0.33%	1.74%	1.40%	3.91%	0.14%	0.43%
39	StLgt-Cost	\$000	1								
40	Calls In	#	100.00%	85.11%	6.12%	0.88%	2.96%	2.39%	1.64%	0.28%	0.17%
41	Bills	#	7,161,460	5,938,254	423,933	61,299	277,611	214,868	118,845	25,688	12,412
42	MWh-Res	MWh	3,915	3,479	379	57					
43	Cust-Res	#	535,290	494,854	35,328	5,108					
44	Cust-NonRes	#	61,498	0	0	0	23,134	17,906	9,904	2,141	1,034

Duquesne Light Company
FULLY PROJECTED FUTURE TEST YEAR ENDING DECEMBER 31, 2019
Class Allocated Cost of Service Study (ACOS)
Allocator Values

Line	Allocator Names	Units	Total	GL	GLH	L	HVPS	SE	SL	UMS
ALLOCATION VALUES										
1	MWh-Meter	GWh	12,649	2,760	391	1,022	1,362	24	30	19
2	ICP	MW	2,704.9	505.0	71.2	165.6	144.5	0.0	0.0	2.4
3	NCP	MW	3,161.3	538.9	81.5	183.5	259.2	9.8	8.5	2.9
4	NCP-Prim	MW	2,899.3	536.1	81.5	183.5	0.0	9.8	8.5	2.9
5	NCP-Prim-Net	MW	133.0	69.0	23.5	16.5	0.0	0.0	0.0	0.0
6	NCP-Prim-NonNet	MW	2,766.2	467.1	57.9	166.9	0.0	9.8	8.5	2.9
7	NCP-Prim-URD	MW	149.2	0.0	0.0	0.0	0.0	0.0	0.0	0.0
8	NCP-Prim-Rad	MW	1,476.3	467.1	57.9	166.9	0.0	9.8	8.5	2.9
9	NCP-Sec	MW	2,804.4	498.4	77.7	130.1	0.0	9.8	8.5	2.9
10	NCP-Sec-Xfmr	MW	1,380.0	496.2	77.4	130.0	0.0	9.7	0.0	0.3
11	NCP-Sec-Net	MW	123.4	69.0	23.5	6.9	0.0	0.0	0.0	0.0
12	NCP-Sec-NonNet	MW	2,681.0	429.4	54.1	123.2	0.0	9.8	8.5	2.9
13	NCP-Sec-URD	MW	149.2	0.0	0.0	0.0	0.0	0.0	0.0	0.0
14	NCP-Sec-Rad	MW	1,391.0	429.4	54.1	123.2	0.0	9.8	8.5	2.9
15	NCP-Sec-Rad-Xfmr	MW	1,345.9	429.2	54.1	123.2	0.0	9.8	7.3	2.7
16	MWh- Tx Level	GWh	13,739	3,019	428	1,110	1,375	27	33	21
17	Avg-Cust	#	596,788	728	91	21	8	1	5,719	811
18	Avg-Cust-Net	#	910	66	12	2	0	0	0	2
19	Avg-Cust-Net-Xfmr	#	161	66	12	2	0	0	0	0
20	Avg-Cust-NonNet	#	595,870	662	79	19		1	5,719	809
21	Avg-Cust-URD	#	47,417							
22	Avg-Cust-Rad	#	548,461	662	79	19	8	1	5,719	809
23	Services Cost	#	167,787	288	36	0	0	0	0	0
24	Meters	#	590,257	728	91	21	8	0	0	0
25	Meter Cost	\$000	111,740	1,383	173	40	15	0	0	0
26	Meter Tech	\$000	144,835	2,766	346	80	30	0	0	0
27	AMI Cost	\$000	43,055	320	40	9	4	0	0	0
28	Acct370	\$000	154,795	1,703	213	49	19	0	0	0
29	Dist Rev	\$000	490,444	60,291	8,057	18,462	1,472	1,418	10,090	1,015
30	Total Rev	\$000	752,729	69,627	9,491	18,462	1,472	1,418	10,672	1,216
31	Supp Rev	\$000	212,565	7,959	1,230	0	0	0	578	181
32	Trans Rev	\$000	49,720	1,376	204	0	0	0	3	21
33	Total Rev POLR	\$000	1,360,965	253,091	35,326	100,812	78,802	2,760	11,745	1,117
34	Revenue-Res	\$000	458,364							
35	CustDeposits	\$000	11,454	360	155	0	0	2	0	0
36	Acct901	\$000	100.00%	0.12%	0.02%	0.00%	0.00%	0.00%	0.00%	0.00%
37	Acct903	\$000	100.00%	0.22%	0.02%	0.02%	0.00%	0.00%	0.00%	0.00%
38	Write-Offs	\$000	100.00%	0.19%	0.00%	0.00%	0.00%	0.00%	0.18%	0.09%
39	StLgt-Cost	\$000	1						1	
40	Calls In	#	100.00%	0.34%	0.05%	0.07%	0.01%	0.00%	0.00%	0.00%
41	Bills	#	7,161,460	8,738	1,093	252	96	12	68,624	9,736
42	MWh-Res	MWh	3,915							
43	Cust-Res	#	535,290							
44	Cust-NonRes	#	61,498	728	91	21	8	1	5,719	811

Duquesne Light Company
FULLY PROJECTED FUTURE TEST YEAR ENDING DECEMBER 31, 2019
Class Allocated Cost of Service Study (ACOS)
Results of Functionalization and Classification of Distribution Assets

Line	Acct. #	Account Description	Account Dollars \$000	Primary Distribution % of Total	Secondary % of Total	Customer Component of Secondary	Secondary Distribution Function	Customer Component of Secondary	Billing Function- 100% Customer	Customer Component of Account
1	360	Land & Land Rights	13,579	100.00%	0.00%	N/A	0			
2										
3	361	Structures & Improvements	70,012	100.00%	0.00%	N/A	0			
4										
5	362	Station Equipment	474,103	100.00%	0.00%	N/A	0			
6										
7		Station Equipment, Structures and Equipment- Customers Premises	13,188	100.00%	0.00%	N/A	0			
8										
9	364	Poles, Towers & Fixtures	499,675	79.18%	20.82%	94.26%	104,018	98,048		19.62%
10										
11	365	Overhead Conductors & Devices	515,689	79.18%	20.82%	94.26%	107,351	101,190		19.62%
12										
13	366	Underground Conduits:								
14		UG Radial	120,099	92.56%	7.44%	25.92%	8,932	2,315		1.93%
15		UG Network	23,353	84.86%	15.14%	45.27%	3,537	1,601		6.86%
16		URD	23,353	84.66%	15.34%	100.00%	3,582	3,582		15.34%
17		Account 366 Total	166,805	90.38%	9.62%	46.72%	16,051	7,498	0	4.50%
18										
19	367	Underground Conductors:								
20		UG Radial	292,800	92.56%	7.44%	25.92%	21,776	5,645		1.93%
21		UG Network	56,933	84.86%	15.14%	45.27%	8,622	3,903		6.86%
22		URD	56,933	84.66%	15.34%	100.00%	8,733	8,733		15.34%
23		Account 367 Total	406,666	90.38%	9.62%	46.72%	39,131	18,281	0	4.50%
24										

Duquesne Light Company
FULLY PROJECTED FUTURE TEST YEAR ENDING DECEMBER 31, 2019
Class Allocated Cost of Service Study (ACOS)
Results of Functionalization and Classification of Distribution Assets

Line	Acct. #	Account Description	Account Dollars \$000	Primary Distribution % of Total	Secondary % of Total	Customer Component of Secondary	Secondary Distribution Function	Customer Component of Secondary	Billing Function-100% Customer	Customer Component of Account
25		368 Line Transformers:								
26		Overhead	269,705	10.20%	89.80%	90.27%	242,183	218,608		81.05%
27		UG Radial	81,704	0.00%	100.00%	13.97%	81,704	11,411		13.97%
28		UG Network	34,857	0.00%	100.00%	89.50%	34,857	31,198		89.50%
29		URD	48,340	0.00%	100.00%	84.25%	48,340	40,725		84.25%
30		Account 368 Total	<u>434,606</u>	6.33%	93.67%	74.17%	<u>407,084</u>	<u>301,942</u>	0	69.47%
31										
32		369 Services	104,707	0.00%	100.00%	100.00%	104,707	104,707		100.00%
33		370 Meters	138,896	0.00%	100.00%	100.00%		0	138,896	100.00%
34		373 Street Lighting	41,954	0.00%	100.00%	100.00%	41,954	41,954		100.00%
35										
36			<u>2,879,880</u>	71.52%	28.48%	82.12%	<u>820,295</u>	<u>673,620</u>	<u>138,896</u>	28.21%

Duquesne Light Company
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Class Allocated Cost of Service Study (ACOS)
Development of Functionalization and Classification of Distribution Assets

Line	Account 365- Overhead Conductors and Devices						
	Primary / Secondary Split (\$000s)						
	1999-2005	2006-2009	2010-2012	2013-2016		Average	
4	Purchases of Conductors for OH	\$54,674	\$37,971	\$3,345	\$4,323		
5	Purchases for Secondary System	\$10,372	\$7,319	\$746	\$982		
6	Secondary component	18.97%	19.28%	22.30%	22.72%		20.82%
8	Secondary Customer Component						
9		1999-2005	2006-2009	2010-2012	2013-2016		Average
10	Description	% of Secondary System	Unit Cost	Unit Cost	Unit Cost	Unit Cost	
11	1/0 Al Triplex	95%	\$3.89	\$4.62	\$3.60	\$2.40	
12	1/0 Al- 1 Conductor Reel	5%	\$9.79	\$12.05	\$6.53	\$4.69	
13	Average	100%	\$4.19	\$4.99	\$3.75	\$2.51	
15	Minimum- 1/0 Al Triplex		\$3.89	\$4.62	\$3.60	\$2.40	
16	Customer Component		92.95%	92.56%	96.09%	95.45%	94.26%
19	Account 366- Underground Conduits						
20	Engineering Estimates						
21	UG Radial						72%
22	UG Network						14%
23	URD						14%
24							<u>100%</u>
26	Account 367- Underground Conductors						
27	Engineering Estimates						
28	UG Radial						72%
29	UG Network						14%
30	URD						14%
31							<u>100%</u>

Duquesne Light Company
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Class Allocated Cost of Service Study (ACOS)
Development of Functionalization and Classification of Distribution Assets

Line

Accounts 366 and 367- UG Radial Portion						
Primary / Secondary Split (\$000s)						
		1999-2005	2006-2009	2010-2012	2013-2016	Average
34						
35						
36						
37	Purchases of Conductors for Radial UG	\$33,119	\$34,814	\$10,307	\$10,443	
38	Purchases for Secondary System	3,929	5,625	61	119	
39	Secondary component	11.86%	16.16%	0.59%	1.14%	7.44%
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Accounts 366 and 367- UG Network Portion						
Primary / Secondary Split						
				2010-2012	2013-2016	Average
51						
52	Purchases of Conductors for UG Network			\$4,411	\$4,473	
53	Purchases for Secondary System			\$616	\$730	
54	Secondary component			13.96%	16.33%	15.14%
55						
56						
57						
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59						
60						
61						
62						
63						

Duquesne Light Company
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Class Allocated Cost of Service Study (ACOS)
Development of Functionalization and Classification of Distribution Assets

Line

Accounts 366 and 367- URD Portion						
Primary / Secondary Split						
		<u>1999-2005</u>	<u>2006-2009</u>	<u>2010-2012</u>	<u>2013-2016</u>	<u>Average</u>
67	Purchases of Conductors for URD	\$9,590	\$7,040	\$971	\$1,034	
68	Purchases for Secondary System	\$1,780	\$671	\$157	\$177	
69	Secondary component	18.56%	9.54%	16.17%	17.09%	15.34%
Secondary Customer Component						
		<u>1999-2005</u>		<u>2010-2012</u>	<u>2013-2016</u>	<u>Average</u>
Description	% of Secondary System	Unit Cost		Unit Cost	Unit Cost	
74	4/0 Al in polyduct	100%	\$4.66	\$4.85	\$5.40	
75	4/0 Al in polyduct- Minimum		\$4.66	\$4.85	\$5.40	
76	Customer Component	100.00%	100.00%	100.00%	100.00%	100.00%

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Account 368.1- Overhead Transformers						
Primary / Secondary Split						
						<u>Average</u>
81	Secondary component	89.62%	90.44%	89.32%	Average	89.80%
Secondary Customer Component						
Description	Number	<u>2005</u>	<u>2010</u>	<u>2013</u>	<u>2017</u>	<u>Average</u>
85	Total account 368.1 secondary	95,092	\$1,155	\$1,935	\$2,482	\$5,817 Average
86	Minimum 25 kVa	33,360	\$1,004	\$1,784	\$2,365	\$5,040 Minimum
87	Customer Component	86.95%	92.17%	95.29%	86.64%	90.27%

Duquesne Light Company
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Class Allocated Cost of Service Study (ACOS)
Development of Functionalization and Classification of Distribution Assets

90	Account 368.3- UG Radial Transformers						
91	Primary / Secondary Split						
92	Secondary component, estimated by Engineering						100.00%
93							
94	Secondary Customer Component						
95	Description	Number	2005	2010	2013	2017	Average
96	Total account 368.3 secondary	5,456	\$6,440	\$10,421	\$15,602	\$34,103	Average
97	Minimum 25 kVa	261	\$983	\$1,390	\$1,968	\$4,998	Minimum
98	Customer Component		<u>15.26%</u>	<u>13.34%</u>	<u>12.61%</u>	<u>14.66%</u>	13.97%
99							
100							
101	Account 368.5- UG Network Transformers						
102	Primary / Secondary Split						
103	Secondary component, estimated by Engineering						100.00%
104							
105	Secondary Customer Component						
106	Description	Number	2005	2010	2013	2017	Average
107	Total account 368.5 secondary	561	\$24,372	\$46,693	\$52,867	\$108,673	Average
108	Minimum 500 kVa	269	\$20,160	\$43,866	\$49,907	\$94,487	Minimum
109	Customer Component		<u>82.72%</u>	<u>93.94%</u>	<u>94.40%</u>	<u>86.95%</u>	89.50%
110	Minimum to meet ANSI standards						
111							
112	Account 368.7- URD Transformers						
113	Primary / Secondary Split						
114	Secondary component, estimated by Engineering						100.00%
115							
116	Secondary Customer Component						
117	Description	Number	2005	2010	2013	2017	Average
118	Total account 368.7secondary	10,645	\$2,134	\$3,420	\$4,311	\$9,077	Average
119	Minimum 25 kVa	4,128	\$1,733	\$2,934	\$3,790	\$7,451	Minimum
120	Customer Component		<u>81.20%</u>	<u>85.78%</u>	<u>87.91%</u>	<u>82.09%</u>	84.25%
121							

Duquesne Light Company
FULLY PROJECTED FUTURE TEST YEAT ENDING DECEMBER 31, 2019
Class Allocated Cost Of Service Study
DEMAND ALLOCATORS

USE OF DEMAND ALLOCATORS

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

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

Duquesne Light Company
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Class Allocated Cost Of Service Study
DEMAND ALLOCATORS

OVERVIEW

To develop the demand allocators, hourly loads by rate class were obtained for each of the twelve years 2005-2016. This information is developed and used by the Company to develop its rates for Transmission service. Class contributions are determined from a combination of load profiles (RS, RH, RA,GS, portions of GM and GMH and Lighting classes) and 100% metered loads (most of GM and GMH and all of GL, GLH, L and HVPS). The class load values were developed at the Transmission level and exclude non-retail loads.

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

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

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

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

NCP ALLOCATOR

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

PRIMARY DISTRIBUTION SYSTEM ALLOCATORS

NCP-Primary

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

Duquesne Light Company
FULLY PROJECTED FUTURE TEST YEAT ENDING DECEMBER 31, 2019
Class Allocated Cost Of Service Study
DEMAND ALLOCATORS

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

NCP-Primary-Network

This allocator measures each class' annual peak on the UG Network portion of the Primary Distribution system. Annual kWh, Billed demand and contribution to the 2016 Network peak was obtained for each customer; these were summed by rate class.

NCP-Primary-NonNetwork

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

NCP-Primary-URD

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

NCP-Primary-Radial

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

Duquesne Light Company
FULLY PROJECTED FUTURE TEST YEAT ENDING DECEMBER 31, 2019
Class Allocated Cost Of Service Study
DEMAND ALLOCATORS

SECONDARY DISTRIBUTION SYSTEM ALLOCATORS

NCP-Secondary

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

NCP-Secondary-Xfmr

This allocator measures the portion of each class' annual peak on the Secondary Distribution system above the Peak Load Carrying Capability (PLCC) of the OH Transformer Minimum System. The PLCC is equal to the number of OH transformers times the capacity (in kVA) of the minimum size transformer, at a power factor of 80%. The total capacity of this system equates to 3.192 kW per customer; therefore in computing the allocator, peak demands above 3.192 kW per customer are deducted from the NCP-Secondary allocator for each class.

NCP-Secondary-Network

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

NCP-Secondary-Non-Network

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

Duquesne Light Company
FULLY PROJECTED FUTURE TEST YEAT ENDING DECEMBER 31, 2019
Class Allocated Cost Of Service Study
DEMAND ALLOCATORS

NCP-Secondary-URD

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

NCP-Secondary-Radial

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

NCP-Secondary-Radial-Xfmr

This allocator measures the portion of each class' annual peak on the Radial portion of the Secondary Distribution system above the Peak Load Carrying Capability (PLCC) of the OH Transformer Minimum System. The PLCC is equal to the number of Radial transformers times the capacity (in kVA) of the minimum size transformer, at a power factor of 80%. The total capacity of this system equates to 0.199 kW per customer; therefore in computing the allocator, peak demands above 0.199 kW per customer are deducted from the NCP-Secondary-Radial allocator for each class.

1CP ALLOCATOR

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

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

Duquesne Light Company
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Class Allocated Cost of Service Study (ACOS)
Demand Allocators-Calculations

Line	Allocator	Total	RS	RH	RA	GS	GM<25	GM>25	GMH<25	GMH>25	
			Secondary	Secondary	Secondary	Secondary	Secondary	Secondary	Secondary	Secondary	
1	1CP	2016	2,749.5	1,040.0	51.5	13.6	22.3	130.5	495.1	6.4	39.2
2		2015	2,688.4	1,104.8	52.7	13.7	19.2	123.7	440.0	6.3	38.6
3		2014	2,638.1	945.0	46.0	11.4	17.2	121.7	471.2	7.5	40.0
4		2013	2,909.1	1,136.0	55.3	13.9	17.6	126.9	482.3	8.2	42.3
5		2012	3,051.0	1,144.2	55.2	14.3	18.8	136.8	509.1	8.2	45.2
6		2011	3,008.2	1,272.6	61.3	16.2	17.8	128.9	476.0	8.3	44.5
7		2010	2,885.6	1,053.8	53.2	13.4	20.9	154.3	538.3	7.9	42.4
8		2009	2,711.3	951.0	49.5	12.8	17.9	154.5	512.4	8.5	40.4
9		2008	2,818.6	1,097.0	55.2	14.2	17.3	182.7	478.7	12.3	38.0
10		2007	2,882.2	1,145.7	53.8	14.6	18.8	178.1	511.0	10.0	40.7
11		2006	3,049.1	1,168.6	48.0	13.2	21.8	166.2	565.1	9.2	43.0
12		2005	2,880.6	1,130.2	50.6	13.2	19.6	149.9	509.7	8.8	41.3
13	Load Factors	2016	57.35%	44.02%	85.15%	49.92%	52.91%	49.01%	56.37%	75.67%	71.78%
14	Load Factors	2015	59.72%	40.55%	85.96%	47.05%	60.07%	55.02%	62.64%	82.44%	75.44%
15	Load Factors	2014	62.35%	46.73%	105.01%	54.74%	64.02%	55.87%	58.21%	77.16%	74.70%
16	Load Factors	2013	57.70%	39.47%	83.41%	43.65%	61.76%	54.65%	56.29%	70.09%	70.46%
17	Load Factors	2012	56.30%	40.90%	76.45%	43.27%	57.61%	51.50%	53.54%	64.94%	65.29%
18	Load Factors	2011	56.50%	37.05%	73.22%	39.87%	61.59%	55.30%	57.35%	69.17%	68.21%
19	Load Factors	2010	59.02%	45.58%	87.63%	49.06%	52.51%	48.60%	50.77%	76.26%	73.67%
20	Load Factors	2009	58.58%	45.71%	89.42%	45.59%	56.58%	50.07%	51.34%	75.00%	74.02%
21	Load Factors	2008	58.87%	40.66%	79.77%	40.32%	59.75%	52.81%	53.43%	73.96%	74.78%
22	Load Factors	2007	59.15%	41.36%	81.30%	40.11%	58.29%	53.81%	53.92%	77.12%	75.49%
23	Load Factors	2006	54.34%	38.54%	81.06%	40.69%	49.31%	49.31%	49.31%	69.34%	69.34%
24	Load Factors	2005	58.49%	41.61%	82.20%	40.60%	55.32%	55.32%	55.32%	76.38%	76.38%
25	Load Factors	Average	58.20%	41.85%	84.21%	44.57%	57.48%	52.60%	54.87%	73.96%	72.46%
26	Normalized kWh at Tx	13,739,161	13,739,161	3,817,787	416,304	62,311	106,716	519,801	2,513,516	39,418	250,316
27	1CP	Allocator	2,704.9	1,041.4	56.4	16.0	21.2	112.8	522.9	6.1	39.4
28											

Demands
Demand Allocators-Calculations
Exh 6-9E

Duquesne Light Company
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Class Allocated Cost of Service Study (ACOS)
Demand Allocators-Calculations

Line	Allocator	Total	GL	GLH	L	HVPS	SE	SL	UMS	
			Sec-Pri-SubT	Sec-Pri	Sec-Pri	SubT	Secondary	Secondary	Secondary	
1	1CP	2016	2,749.5	527.1	75.2	178.4	167.4	0.0	0.0	2.7
2		2015	2,688.4	484.8	80.2	155.1	166.8	0.0	0.0	2.6
3		2014	2,638.1	521.9	84.6	169.9	199.1	0.0	0.0	2.6
4		2013	2,909.1	536.0	88.5	177.6	222.2	0.0	0.0	2.4
5		2012	3,051.0	562.3	92.3	182.8	278.9	0.0	0.0	2.8
6		2011	3,008.2	557.3	95.0	188.1	139.6	0.0	0.0	2.8
7		2010	2,885.6	571.0	95.4	179.4	153.1	0.0	0.0	2.8
8		2009	2,711.3	555.2	92.4	171.4	142.4	0.0	0.0	2.8
9		2008	2,818.6	525.3	90.0	185.3	119.6	0.0	0.0	3.0
10		2007	2,882.2	525.1	90.6	181.3	109.4	0.0	0.0	3.1
11		2006	3,049.1	544.7	93.9	177.2	196.7	0.0	0.0	1.3
12		2005	2,880.6	528.0	90.2	160.2	177.6	0.0	0.0	1.3
13	Load Factors	2016	57.35%	65.46%	67.16%	69.39%	90.63%			99.43%
14	Load Factors	2015	59.72%	70.92%	69.44%	81.73%	108.19%			101.71%
15	Load Factors	2014	62.35%	67.14%	69.46%	74.56%	107.66%			101.99%
16	Load Factors	2013	57.70%	66.63%	67.79%	73.14%	105.30%			108.57%
17	Load Factors	2012	56.30%	64.58%	65.54%	73.35%	87.87%			93.28%
18	Load Factors	2011	56.50%	66.90%	66.18%	73.25%	144.83%			94.49%
19	Load Factors	2010	59.02%	66.52%	68.32%	77.21%	117.99%			99.56%
20	Load Factors	2009	58.58%	66.70%	68.88%	73.38%	102.99%			101.40%
21	Load Factors	2008	58.87%	72.23%	71.71%	78.40%	136.70%			102.40%
22	Load Factors	2007	59.15%	71.41%	71.65%	78.23%	153.56%			104.24%
23	Load Factors	2006	54.34%	68.54%	66.94%	74.56%	90.14%			101.20%
24	Load Factors	2005	58.49%	71.97%	71.49%	90.57%	86.90%			110.41%
25	Load Factors	Average	58.20%	68.25%	68.71%	76.48%	111.06%			101.56%
26	Normalized kWh at Tx	13,739,161	13,739,161	3,018,741	428,451	1,109,539	1,375,410	26,613	32,914	21,324
27	1CP	Allocator	2,704.9	505.0	71.2	165.6	144.5	-	-	2.4
28										

Demands

Demand Allocators-Calculations
Exh 6-9E

Duquesne Light Company
FULLY PROJECTED FUTURE TEST YEAR ENDING DECEMBER 31, 2019
Class Allocated Cost of Service Study (ACOS)
Demand Allocators-Calculations

Line	Allocator	Total	RS	RH	RA	GS	GM<25	GM>25	GMH<25	GMH>25	
			Secondary	Secondary	Secondary	Secondary	Secondary	Secondary	Secondary	Secondary	
29	NCP- Tx Level	2016	3,085.3	1,178.4	130.6	15.3	22.3	130.6	499.7	12.9	56.0
30		2015	3,166.1	1,183.8	158.0	14.5	25.4	131.6	475.0	15.3	61.5
31		2014	3,119.5	1,083.5	157.6	13.0	20.8	123.0	475.8	15.0	65.1
32		2013	3,293.6	1,225.6	127.4	14.8	19.1	131.3	499.5	11.7	57.6
33		2012	3,487.2	1,328.0	110.1	16.6	19.2	137.4	511.4	11.1	50.3
34		2011	3,542.9	1,325.2	129.1	16.7	20.1	145.8	534.0	12.2	56.4
35		2010	3,432.6	1,278.4	140.9	17.2	20.9	154.8	540.2	14.0	60.2
36		2009	3,208.9	1,108.5	153.7	14.5	20.9	157.9	524.4	16.9	60.1
37		2008	3,340.0	1,189.3	134.6	15.1	19.9	198.6	520.3	17.9	55.2
38		2007	3,391.1	1,205.9	141.6	14.9	21.8	195.7	552.5	16.1	63.6
39		2006	3,448.2	1,303.6	111.2	15.2	22.2	169.8	577.2	11.9	55.7
40	2005	3,428.4	1,261.6	121.1	16.7	21.2	161.8	549.9	12.9	60.3	
41	Load Factors	2016	51.11%	38.85%	33.60%	44.61%	52.89%	48.96%	55.86%	37.36%	50.32%
42	Load Factors	2015	50.71%	37.84%	28.66%	44.53%	45.34%	51.70%	58.02%	34.00%	47.41%
43	Load Factors	2014	52.73%	40.76%	30.65%	48.01%	52.81%	55.30%	57.65%	38.72%	45.87%
44	Load Factors	2013	50.96%	36.59%	36.17%	41.02%	56.92%	52.78%	54.35%	49.06%	51.74%
45	Load Factors	2012	49.26%	35.24%	38.32%	37.29%	56.41%	51.26%	53.29%	48.22%	58.68%
46	Load Factors	2011	47.98%	35.58%	34.76%	38.53%	54.33%	48.90%	51.12%	46.76%	53.83%
47	Load Factors	2010	49.62%	37.57%	33.06%	38.10%	52.34%	48.44%	50.60%	42.68%	51.88%
48	Load Factors	2009	49.50%	39.22%	28.80%	40.43%	48.45%	49.01%	50.16%	37.81%	49.82%
49	Load Factors	2008	49.68%	37.51%	32.71%	37.86%	51.98%	48.57%	49.16%	50.91%	51.47%
50	Load Factors	2007	50.27%	39.29%	30.90%	39.17%	50.25%	48.96%	49.87%	47.94%	48.30%
51	Load Factors	2006	48.05%	34.55%	34.99%	35.24%	48.27%	48.27%	48.27%	53.56%	53.56%
52	Load Factors	2005	49.15%	37.28%	34.36%	32.09%	51.28%	51.28%	51.28%	52.25%	52.25%
53	Load Factors	Average	49.92%	37.52%	33.08%	39.74%	51.77%	50.28%	52.47%	44.94%	51.26%
54	NCP- Tx Level	Allocator	3,161.3	1,161.5	143.7	17.9	23.5	118.0	546.8	10.0	55.7

Demands
Demand Allocators-Calculations
Exh 6-9E

Duquesne Light Company
FULLY PROJECTED FUTURE TEST YEAR ENDING DECEMBER 31, 2019
Class Allocated Cost of Service Study (ACOS)
Demand Allocators-Calculations

Line	Allocator	Total	GL	GLH	L	HVPS	SE	SL	UMS	
			Sec-Pri-SubT	Sec-Pri	Sec-Pri	SubT	Secondary	Secondary	Secondary	
29	NCP- Tx Level	2016	3,085.3	531.6	90.7	181.1	218.0	7.1	8.2	2.8
30		2015	3,166.1	524.8	98.7	174.3	284.6	7.4	8.3	2.8
31		2014	3,119.5	531.3	104.3	174.8	331.8	11.8	8.8	2.8
32		2013	3,293.6	559.1	98.2	184.9	341.3	11.9	8.3	3.0
33		2012	3,487.2	592.2	96.9	191.2	397.3	12.9	9.3	3.3
34		2011	3,542.9	619.1	103.6	203.5	351.9	13.2	8.8	3.2
35		2010	3,432.6	596.7	106.3	200.5	276.1	13.7	9.3	3.4
36		2009	3,208.9	587.3	107.4	184.6	252.2	7.9	9.2	3.5
37		2008	3,340.0	585.6	105.3	204.5	266.8	13.1	9.8	3.8
38		2007	3,391.1	575.0	110.6	206.9	265.6	7.8	9.2	4.1
39		2006	3,448.2	585.5	98.4	200.8	272.7	13.3	9.0	1.6
40		2005	3,428.4	583.6	101.8	226.3	284.9	15.4	9.2	1.7
41	Load Factors	2016	51.11%	64.90%	55.66%	68.39%	69.56%	41.83%	45.68%	95.20%
42	Load Factors	2015	50.71%	65.52%	56.39%	72.71%	63.40%	42.24%	45.49%	91.94%
43	Load Factors	2014	52.73%	65.95%	56.33%	72.47%	64.60%	26.44%	43.41%	92.05%
44	Load Factors	2013	50.96%	63.88%	61.13%	70.27%	68.56%	26.60%	46.36%	88.17%
45	Load Factors	2012	49.26%	61.32%	62.44%	70.14%	61.68%	24.96%	42.76%	80.40%
46	Load Factors	2011	47.98%	60.22%	60.65%	67.69%	57.45%	26.05%	44.90%	83.08%
47	Load Factors	2010	49.62%	63.65%	61.32%	69.08%	65.40%	17.19%	43.45%	81.47%
48	Load Factors	2009	49.50%	63.06%	59.25%	68.13%	58.16%	43.78%	43.81%	80.32%
49	Load Factors	2008	49.68%	64.79%	61.23%	71.05%	61.26%	26.20%	41.01%	80.32%
50	Load Factors	2007	50.27%	65.22%	58.73%	68.55%	63.27%	44.89%	44.80%	78.20%
51	Load Factors	2006	48.05%	63.77%	63.92%	65.81%	65.01%	25.91%	45.96%	82.07%
52	Load Factors	2005	49.15%	65.11%	63.32%	64.10%	54.19%	27.72%	44.47%	81.47%
53	Load Factors	Average	49.92%	63.95%	60.03%	69.03%	62.71%	31.15%	44.34%	84.56%
54	NCP- Tx Level	Allocator	3,161.3	538.9	81.5	183.5	259.2	9.8	8.5	2.9

Duquesne Light Company
FULLY PROJECTED FUTURE TEST YEAR ENDING DECEMBER 31, 2019
Class Allocated Cost of Service Study (ACOS)
Demand Allocators-Calculations

Line	Allocator	Total	RS Secondary	RH Secondary	RA Secondary	GS Secondary	GM<25 Secondary	GM>25 Secondary	GMH<25 Secondary	GMH>25 Secondary	
55											
56	NCP- Primary	Allocator	2,899.3	1,161.5	143.7	17.9	23.5	118.0	546.8	10.0	55.7
57											
58	NCP-Prim-Network	Allocator	133.0				0.3	2.1	18.3	0.3	3.0
59											
60	NCP- Prim-NonNetwork	Allocator	2,766.2	1,161.5	143.7	17.9	23.3	115.9	528.6	9.7	52.8
61											
62	NCP-Prim-URD										
63	NCP- Primary		1,323.0	1,161.5	143.7	17.9					
64		Average		11.28%	11.28%	11.28%					
65	NCP-Prim-URD	Allocator	149.2	131.0	16.2	2.0					
66				97.50%	of Residential does not use UG-Radial						
67	NCP- Primary	Line 63	2,899.3	1,161.5	143.7	17.9	23.5	118.0	546.8	10.0	55.7
68	NCP- Primary Residential	97.5%	(1,289.9)	(1,132.4)	(140.1)	(17.5)					
69	NCP-Prim-Network	Subtract	(133.0)	-	-	-	(0.3)	(2.1)	(18.3)	(0.3)	(3.0)
70	NCP-Prim-Radial	Allocator	1,476.3	29.0	3.6	0.4	23.3	115.9	528.6	9.7	52.8
71											
72	NCP-Secondary	Allocator	2,804.4	1,161.5	143.7	17.9	23.5	118.0	546.8	10.0	55.7
73											
74	NCP-Sec-PLCC	Subtract	1,901.8	1,579.4	112.8	16.3	73.3	56.3	30.9	6.6	3.1
75	NCP-Sec-Xfmr	Allocator	1,380.0	-	30.9	1.6	-	61.7	516.0	3.4	52.6
76											
77	NCP-Sec-Network	Allocator	123.4	-	-	-	0.3	2.1	18.3	0.3	3.0
78											
79	NCP-Sec-NonNetwork	Allocator	2,681.0	1,161.5	143.7	17.9	23.3	115.9	528.6	9.7	52.8
80											
81	NCP-Sec-URD	Allocator	149.2	131.0	16.2	2.0	-	-	-	-	-
82											
83	NCP-Sec-Radial										
84	NCP-Secondary	Line 72	2,804.4	1,161.5	143.7	17.9	23.5	118.0	546.8	10.0	55.7
85	NCP- Secondary Residential	97.5%	(1,289.9)	(1,132.4)	(140.1)	(17.5)					
86	NCP-Sec-Network	Subtract	(123.4)	-	-	-	(0.3)	(2.1)	(18.3)	(0.3)	(3.0)
87	NCP-Sec-Radial	Allocator	1,391.0	29.0	3.6	0.4	23.3	115.9	528.6	9.7	52.8

Demands

Demand Allocators-Calculations
Exh 6-9E

Duquesne Light Company
FULLY PROJECTED FUTURE TEST YEAR ENDING DECEMBER 31, 2019
Class Allocated Cost of Service Study (ACOS)
Demand Allocators-Calculations

Line	Allocator		Total	GL Sec-Pri-SubT	GLH Sec-Pri	L Sec-Pri	HVPS SubT	SE Secondary	SL Secondary	UMS Secondary
55										
56	NCP- Primary	Allocator	2,899.3	536.1	81.5	183.5		9.8	8.5	2.9
57										
58	NCP-Prim-Network	Allocator	133.0	69.0	23.5	16.5			-	0.0
59										
60	NCP- Prim-NonNetwork	Allocator	2,766.2	467.1	57.9	166.9		9.8	8.5	2.9
61										
62	NCP-Prim-URD									
63	NCP- Primary		1,323.0							
64		Average								
65	NCP-Prim-URD	Allocator	149.2							
66										
67	NCP- Primary	Line 63	2,899.3	536.1	81.5	183.5	-	9.8	8.5	2.9
68	NCP- Primary Residential	97.5%	(1,289.9)							
69	NCP-Prim-Network	Subtract	(133.0)	(69.0)	(23.5)	(16.5)	-	-	-	(0.0)
70	NCP-Prim-Radial	Allocator	1,476.3	467.1	57.9	166.9		9.8	8.5	2.9
71										
72	NCP-Secondary	Allocator	2,804.4	498.4	77.7	130.1		9.8	8.5	2.9
73										
74	NCP-Sec-PLCC	Subtract	1,901.8	2.1	0.3	0.1	-	0.0	18.3	2.6
75	NCP-Sec-Xfmr	Allocator	1,380.0	496.2	77.4	130.0		9.7	-	0.3
76										
77	NCP-Sec-Network	Allocator	123.4	69.0	23.5	6.9		-	-	0.0
78										
79	NCP-Sec-NonNetwork	Allocator	2,681.0	429.4	54.1	123.2		9.8	8.5	2.9
80										
81	NCP-Sec-URD	Allocator	149.2	-	-	-		-	-	-
82										
83	NCP-Sec-Radial									
84	NCP-Secondary	Line 72	2,804.4	498.4	77.7	130.1	-	9.8	8.5	2.9
85	NCP- Secondary Residential	97.5%	(1,289.9)							
86	NCP-Sec-Network	Subtract	(123.4)	(69.0)	(23.5)	(6.9)	-	-	-	(0.0)
87	NCP-Sec-Radial	Allocator	1,391.0	429.4	54.1	123.2		9.8	8.5	2.9

Duquesne Light Company
FULLY PROJECTED FUTURE TEST YEAR ENDING DECEMBER 31, 2019
Class Allocated Cost of Service Study (ACOS)
Demand Allocators-Calculations

Line	Allocator		Total	RS Secondary	RH Secondary	RA Secondary	GS Secondary	GM<25 Secondary	GM>25 Secondary	GMH<25 Secondary	GMH>25 Secondary
88											
89	NCP-Sec-Radial	Line 87	1,391.0	29.0	3.6	0.4	23.3	115.9	528.6	9.7	52.8
90	NCP-Sec-Radial-PLCC	Subtract	(109.1)	(89.7)	(6.4)	(0.9)	(4.6)	(3.5)	(1.9)	(0.4)	(0.2)
91	NCP-Sec-Radial-Xfmr	Allocator	1,345.9	-	-	-	18.7	112.4	526.6	9.3	52.6
92											
93	Network Customers	Allocator	910				173	275	235	83	62
94	Adjust for Load						99.61	33.77	4.40	40.80	4.02
95	Net Cust- Xfmr	Allocator	160.7				1.74	8.14	53.37	2.03	15.44
96											
97	MWh- Tx Level	2016	13,812	4,010	384	60	103	560	2,445	42	247
98		2015	14,064	3,924	397	57	101	596	2,414	45	255
99		2014	14,409	3,869	423	55	96	596	2,403	51	262
100		2013	14,703	3,928	404	53	95	607	2,378	50	261
101		2012	15,088	4,110	370	54	95	619	2,394	47	259
102		2011	14,890	4,130	393	56	96	625	2,391	50	266
103		2010	14,919	4,207	408	58	96	657	2,394	52	273
104		2009	13,915	3,808	388	51	89	678	2,304	56	262
105		2008	14,575	3,918	387	50	91	848	2,247	80	249
106		2007	14,934	4,151	383	51	96	839	2,414	68	269
107		2006	14,514	3,945	341	47	94	718	2,441	56	261
108		2005	14,761	4,120	365	47	95	727	2,470	59	276
109			14,549	4,010	387	53	96	672	2,391	55	262
110	Average		14,549	4,010	387	53	96	672	2,391	55	262
111			100.000%	27.564%	2.659%	0.366%	0.657%	4.622%	16.437%	0.376%	1.799%
112	Normalized kWh at Meter	12,648,710	12,648,710	3,479,141	379,377	56,784	97,250	473,694	2,290,561	35,922	228,112
113	Check=	-	-	1.0973	1.0973	1.0973	1.0973	1.0973	1.0973	1.0973	1.0973
114	Normalized kWh at Tx Level	Allocator	13,739,161	3,817,787	416,304	62,311	106,716	519,801	2,513,516	39,418	250,316
115			100.000%	27.788%	3.030%	0.454%	0.777%	3.783%	18.295%	0.287%	1.822%

Demands
Demand Allocators-Calculations
Exh 6-9E

Duquesne Light Company
FULLY PROJECTED FUTURE TEST YEAR ENDING DECEMBER 31, 2019
Class Allocated Cost of Service Study (ACOS)
Demand Allocators-Calculations

Line	Allocator	Total	GL	GLH	L	HVPS	SE	SL	UMS	
			Sec-Pri-SubT	Sec-Pri	Sec-Pri	SubT	Secondary	Secondary	Secondary	
88										
89	NCP-Sec-Radial	Line 87	1,391.0	429.4	54.1	123.2	-	9.8	8.5	2.9
90	NCP-Sec-Radial-PLCC	Subtract	(109.1)	(0.1)	(0.0)	(0.0)	(0.0)	(0.0)	(1.1)	(0.2)
91	NCP-Sec-Radial-Xfmr	Allocator	1,345.9	429.2	54.1	123.2	-	9.8	7.3	2.7
92										
93	Network Customers	Allocator	910	66	12	2				2
94	Adjust for Load			1.00	1.00	1.00				121.83
95	Net Cust- Xfmr	Allocator	160.7	66.00	12.00	2.00				0.02
96										
97	MWh- Tx Level	2016	13,812	3,022	442	1,085	1,329	26	33	23
98		2015	14,064	3,012	488	1,110	1,581	27	33	23
99		2014	14,409	3,069	515	1,110	1,878	27	33	23
100		2013	14,703	3,129	526	1,138	2,050	28	34	23
101		2012	15,088	3,190	531	1,178	2,153	28	35	23
102		2011	14,890	3,266	551	1,207	1,771	30	35	24
103		2010	14,919	3,327	571	1,213	1,582	21	35	24
104		2009	13,915	3,244	558	1,102	1,285	30	35	25
105		2008	14,575	3,333	567	1,276	1,436	30	35	27
106		2007	14,934	3,285	569	1,242	1,472	30	36	28
107	2006	14,514	3,271	551	1,158	1,553	30	36	12	
108	2005	14,761	3,329	565	1,271	1,352	37	36	12	
109			14,549	3,206	536	1,174	1,620	29	35	22
110	Average		14,549	3,206	536	1,174	1,620	29	35	22
111			100.000%	22.040%	3.684%	8.070%	11.135%	0.198%	0.239%	0.152%
112	Normalized kWh at Meter	12,648,710	12,648,710	2,759,630	391,059	1,021,980	1,361,521	24,252	29,995	19,433
113	Check=	-	-	-	-	1,0102	1,0973	1,0973	1,0973	1,0973
114	Normalized kWh at Tx Lev	Allocator	13,739,161	3,018,741	428,451	1,109,539	1,375,410	26,613	32,914	21,324
115			100.000%	21.972%	3.118%	8.076%	10.011%	0.194%	0.240%	0.155%

Demands_PLCC
 Demand Allocators-PLCC
 Exh 6-9E-1

Duquesne Light Company
FULLY PROJECTED FUTURE TEST YEAR ENDING DECEMBER 31, 2019
Class Allocated Cost of Service Study (ACOS)
Demand Allocators-PLCC

Line	Allocator	Min. Size Capacity per Customer	Total	RS	RH	RA	GS	GM<25	GM>25	GMH<2 5	GMH>2 5	GL	GLH	L	HVPS	SE	SL	UMS
				Secondary	Secondary	Second-ary	Second-ary	Second-ary	Second-ary	Second-ary	Second-ary	Sec-Pri-SubT	Sec-Pri	Sec-Pri	SubT	Second-ary	Second-ary	Second-ary
2	<u>Avg-Cust-Rad</u>		548,461	451,019	32,198	4,656	22,961	17,631	9,669	2,058	972	662	79	19	8	1	5,719	809
3	Minimum size capacity-PLCC	0.199	109.1	89.7	6.4	0.9	4.6	3.5	1.9	0.4	0.2	0.1	0.0	0.0	0.0	0.0	1.1	0.2
4																		
5	<u>OH Transformers</u>																	
6	Avg-Cust-NonNet		595,870	494,854	35,328	5,108	22,961	17,631	9,669	2,058	972	662	79	19	-	1	5,719	809
7	Minimum size capacity-PLCC	3.192	1,901.8	1,579.4	112.8	16.3	73.3	56.3	30.9	6.6	3.1	2.1	0.3	0.1	-	0.0	18.3	2.6
8																		
9				<u>OH</u>	<u>Radial</u>													
10	Number of Transformers			95,092	5,456													
11	Capacity of Minimum size- kVA			25	25													
12	Power factor- estimated			80.0%	80.0%													
13	Installed Transformer capacity with Minimm size			1,901,840	109,120													
14	Number of customers			595,870	548,461													
15	Minimum size capacity per customer			3.192	0.199													
16																		

Duquesne Light Company
FULLY PROJECTED FUTURE TEST YEAR ENDING DECEMBER 31, 2019
Class Allocated Cost of Service Study (ACOS)
Revenue and Physical Allocators (Fully Projected Future Test Year)

			Distribution Base Revenue		Transmission		Generation		Total Revenue	
Line	Rate Class	Customers	Distribution kWh	POLR kWh	Total Distribution Base Revenue	Distribution Base Revenue	Distribution Other Revenue	Transmission Revenue	Supply Revenue	Total Revenue
			Average kWh	kWh	\$	\$	\$	\$	\$	\$
1	RS	494,854	3,479,141,318	2,297,248,042	252,252,277	222,719,859	29,532,418	33,826,288	126,206,902	412,285,467
2	RH	35,328	379,376,674	305,786,058	21,606,667	19,118,791	2,487,876	2,116,947	17,189,682	40,913,296
3	RA	5,108	56,783,709	38,345,642	2,568,689	2,235,058	333,631	474,036	2,122,592	5,165,317
4	GS	23,134	97,249,974	67,946,151	10,095,249	8,274,270	1,820,979	688,291	3,766,303	14,549,843
5	GM<25	17,906	473,693,937	256,310,967	22,655,511	20,450,860	2,204,651	3,350,200	14,137,019	40,142,730
6	GM>25	9,904	2,290,561,473	613,529,573	71,606,239	66,380,618	5,225,621	6,841,193	33,870,561	112,317,994
7	GMH<25	2,141	35,921,793	23,032,522	2,174,861	1,939,482	235,379	186,737	1,283,914	3,645,512
8	GMH>25	1,034	228,112,194	72,613,136	6,679,670	6,269,418	410,252	631,928	4,039,987	11,351,586
9	GL	728	2,759,629,710	144,201,725	60,290,881	58,514,105	1,776,776	1,376,408	7,959,495	69,626,783
10	GLH	91	391,058,983	22,185,981	8,056,655	7,926,311	130,344	203,975	1,229,980	9,490,610
11	L	21	1,021,979,888	0	18,462,460	18,089,288	373,173	0	0	18,462,460
12	HVPS	8	1,361,521,353	0	1,471,785	1,397,967	73,818	0	0	1,471,785
13	SE	1	24,252,151	0	1,418,116	1,348,937	69,179	0	0	1,418,116
14	SL (below)	5,719	29,994,519	16,425,605	10,090,089	9,597,745	492,345	3,481	578,107	10,671,677
15	UMS	811	19,432,530	2,149,432	1,014,744	968,043	46,701	20,639	180,620	1,216,002
16	Total	596,788	12,648,710,204	3,859,774,834	490,443,893	445,230,749	45,213,144	49,720,123	212,565,163	752,729,180
17										
18										
19	AL	3	108,419	3,665	1,052	877	174	0	203	1,255
20	SM	174	26,224,437	12,294,142	9,539,940	9,074,556	465,384	0	474,062	10,014,002
21	SH	13	862,577	862,577	109,476	104,135	5,341	0	29,160	138,635
22	PAL	5,528	2,799,086	3,265,221	439,622	418,176	21,446	3,481	74,682	517,785
23		5,719	29,994,519	16,425,605	10,090,089	9,597,745	492,345	3,481	578,107	10,671,677

Services
 Services Costs
 Exh 6-9G

Duquesne Light Company
FULLY PROJECTED FUTURE TEST YEAR ENDING DECEMBER 31, 20
Class Allocated Cost of Service Study (ACOS)
Services Costs

Line	Rate Class	Customers	% Residential	% Commercial	Total Cost
1	RS	494,854	100%		137,277,579
2	RH	35,328	100%		9,800,268
3	RA	5,108	100%		1,417,079
4	GS	23,134	90%	10%	6,692,396
5	GM<25	17,906		100%	7,093,508
6	GM>25	9,904		100%	3,923,466
7	GMH<25	2,141		100%	848,056
8	GMH>25	1,034		100%	409,748
9	GL	728		100%	288,472
10	GLH	91		100%	36,073
11	L	21			0
12	HVPS	8			0
13	SE	1			0
14	SL	5,719			0
15	UMS	811			0
16	Total	<u>596,788</u>			<u>167,786,646</u>
17					
18					
19	Average Installed Cost		\$277	\$396	
20					
21	Residential	<u>Length- feet</u>	<u>Cost / Foot</u>		
22	#4 triplex	100	0.37		37
23	Labor / Overhead				240
24					<u>277</u>
25					
26	Non-residential	<u>Length- feet</u>	<u>Cost / Foot</u>		
27	1/0 triplex	100	0.93		93
28	Labor / Overhead				303
29					<u>396</u>
30					1.428

Duquesne Light Company
FULLY PROJECTED FUTURE TEST YEAR ENDING DECEMBER 31, 2019
Class Allocated Cost of Service Study (ACOS)
Meter Allocators

Line	Meter Type	Total	RS	RH	RA	GS	GM<25	GM>25	GMH<25	GMH>25	GL	GLH	L	HVPS	SE	SL	UMS
1	Meter Type		Single	Single	Single	Single	Blend	Poly	Blend	Poly	Poly	Poly	Poly	Poly	None	None	None
2																	
3																	
4	Poly																
5	Single																
6	Blend 80 Single / 20 Poly																
7																	
8			123	123	123	123	1,037	1,900	1,037	1,900	1,900	1,900	1,900	1,900			
9	Allocators																
10	Meters	590,257	494,854	35,328	5,108	23,134	17,906	9,904	2,141	1,034	728	91	21	8			
11	Customers	596,788	494,854	35,328	5,108	23,134	17,906	9,904	2,141	1,034	728	91	21	8	1	5,719	811
12																	
13	Meter_Cost	111,740	60,750	4,337	627	2,840	18,577	18,813	2,221	1,964	1,383	173	40	15			
14	Meter_Techs	144,835	60,750	4,337	627	2,840	28,140	37,626	3,365	3,928	2,766	346	80	30			
15	AMI Cost	43,055	29,030	2,072	300	1,357	4,565	4,357	546	455	320	40	9	4			
16	AMI Cost Future	0	0	0	0	0	0	0	0	0	0	0	0	0			
17	Acct370	154,795	89,780	6,409	927	4,197	23,142	23,170	2,767	2,419	1,703	213	49	19	0	0	0
18																	
19								AMI		AMI							
20	Meter Cost	<u>\$100.00</u>		<u>\$250.00</u>		Average \$		<u>90,857,356</u>		<u>14,847,342</u>							Projections for 2019
21	Labor cost, loaded	\$22.76		\$49.56		Meters		572,640		21,520							
22	Socket			\$1,000.00		Per Meter		\$158.66		\$689.93							
23	CT / PT			<u>\$600.00</u>		In Meter Cost		<u>(\$100.00)</u>		<u>(\$250.00)</u>							
24	Total Costs	<u>\$122.76</u>		<u>\$1,899.56</u>		Balance= AMI Cost		<u>\$58.66</u>		<u>\$439.93</u>							
25																	
26	Labor hourly rate- unloc	\$34.65		\$37.72		Single / Poly		558,424		11,786							
27	Fringe	31.386%		31.386%		Blend		<u>10,320</u>		<u>9,727</u>							
28	Labor hourly rate- with	\$45.53		\$49.56				<u>568,744</u>		<u>21,513</u>							590,257 Total meters
29	Labor hours	0.50		1.00													
30	Labor cost, loaded	\$22.76		\$49.56													
31																	

Duquesne Light Company
FULLY PROJECTED FUTURE TEST YEAR ENDING DECEMBER 31, 2019
Class Allocated Cost of Service Study (ACOS)
Customer Records and Accounts Allocators

Line	Description	Allocator	Activity %	RS	RH	RA	GS	GM<25	GM>25	GMH<25	GMH>25
1	Account 901- Supervision										
2	Credit & Collection Supervision	Avg-Cust	81.34%	67.44%	4.81%	0.70%	3.15%	2.44%	1.35%	0.29%	0.14%
3	Billing	Avg-Cust	18.66%	15.47%	1.10%	0.16%	0.72%	0.56%	0.31%	0.07%	0.03%
4		98.90%	100.00%	82.92%	5.92%	0.86%	3.88%	3.00%	1.66%	0.36%	0.17%
5	ALLOCATOR	Acct901	100.00%	83.84%	5.99%	0.87%	3.92%	3.03%	1.68%	0.36%	0.18%
6											
7	Account 903- Customer Records and Collection										
8	Customer Services- Inbound Calls	Calls_In	31.12%	26.49%	1.90%	0.27%	0.92%	0.74%	0.51%	0.09%	0.05%
9	Credit & Collection (& Cash Mgt)	Write-Offs	49.28%	38.75%	6.39%	0.16%	0.86%	0.69%	1.93%	0.07%	0.21%
10	Field Services- Customer Care	Avg-Cust	19.60%	16.25%	1.16%	0.17%	0.76%	0.59%	0.33%	0.07%	0.03%
11		99.66%	100.00%	81.49%	9.45%	0.60%	2.54%	2.02%	2.76%	0.23%	0.30%
12	ALLOCATOR	Acct903	100.00%	81.77%	9.49%	0.61%	2.55%	2.03%	2.77%	0.23%	0.30%
13											
14	Calls_In (Inbound Calls)										
15	Trouble (Outages, Voltage)	Avg-Cust	11.9%	9.90%	0.71%	0.10%	0.46%	0.36%	0.20%	0.04%	0.02%
16	Movers	Avg-Cust	13.4%	11.14%	0.80%	0.11%	0.52%	0.40%	0.22%	0.05%	0.02%
17	General Business	Avg-Cust	38.1%	31.59%	2.26%	0.33%	1.48%	1.14%	0.63%	0.14%	0.07%
18	Billing / Credit- Residential	Cust-Res	32.8%	30.30%	2.16%	0.31%	0.00%	0.00%	0.00%	0.00%	0.00%
19	Billing / Credit- Commercial	Cust-NonRes	1.1%	0.00%	0.00%	0.00%	0.42%	0.32%	0.18%	0.04%	0.02%
20	Verify Payment	Total_Rev	2.6%	1.45%	0.14%	0.02%	0.05%	0.14%	0.39%	0.01%	0.04%
21		99.14%	100.00%	84.37%	6.06%	0.87%	2.93%	2.37%	1.63%	0.28%	0.17%

Duquesne Light Company
FULLY PROJECTED FUTURE TEST YEAR ENDING DECEMBER 31, 2019
Class Allocated Cost of Service Study (ACOS)
Customer Records and Accounts Allocators

Line	Description	Allocator	Activity %	GL	GLH	L	HVPS	SE	SL	UMS
1	Account 901- Supervision									
2	Credit & Collection Supervision	Avg-Cust	81.34%	0.10%	0.01%	0.00%	0.00%			
3	Billing	Avg-Cust	18.66%	0.02%	0.00%	0.00%	0.00%			
4		98.90%	<u>100.00%</u>	<u>0.12%</u>	<u>0.02%</u>	<u>0.00%</u>	<u>0.00%</u>	<u>0.00%</u>	<u>0.00%</u>	<u>0.00%</u>
5	ALLOCATOR	Acct901	100.00%	0.12%	0.02%	0.00%	0.00%	0.00%	0.00%	0.00%
6										
7	Account 903- Customer Records and Collection									
8	Customer Services- Inbound Calls	Calls_In	31.12%	0.11%	0.01%	0.02%	0.00%			
9	Credit & Collection (& Cash Mgt)	Write-Offs	49.28%	0.09%	0.00%	0.00%	0.00%			
10	Field Services- Customer Care	Avg-Cust	19.60%	0.02%	0.00%	0.00%	0.00%			
11		99.66%	<u>100.00%</u>	<u>0.22%</u>	<u>0.02%</u>	<u>0.02%</u>	<u>0.00%</u>	<u>0.00%</u>	<u>0.00%</u>	<u>0.00%</u>
12	ALLOCATOR	Acct903	100.00%	0.22%	0.02%	0.02%	0.00%	0.00%	0.00%	0.00%
13										
14	Calls_In (Inbound Calls)									
15	Trouble (Outages, Voltage)	Avg-Cust	11.9%	0.01%	0.00%	0.00%	0.00%			
16	Movers	Avg-Cust	13.4%	0.02%	0.00%	0.00%	0.00%			
17	General Business	Avg-Cust	38.1%	0.05%	0.01%	0.00%	0.00%			
18	Billing / Credit- Residential	Cust-Res	32.8%	0.00%	0.00%	0.00%	0.00%			
19	Billing / Credit- Commercial	Cust-NonRes	1.1%	0.01%	0.00%	0.00%	0.00%			
20	Verify Payment	Total_Rev	2.6%	0.24%	0.03%	0.06%	0.01%			
21		99.14%	<u>100.00%</u>	<u>0.33%</u>	<u>0.04%</u>	<u>0.07%</u>	<u>0.01%</u>	<u>0.00%</u>	<u>0.00%</u>	<u>0.00%</u>

Duquesne Light Company
FULLY PROJECTED FUTURE TEST YEAR ENDING DECEMBER 31, 2019
Class Allocated Cost of Service Study (ACOS)
Write-Off Allocator

Write-Offs, Net	Write-Offs, Net
------------------------	------------------------

Line	Rate Class	Revenue FPFTY	2015	2016	2017	2015	2016	2017	Allocator Values- Average
1	RS	412,285,467	8,699,649	6,553,266	10,571,981	74.5%	79.5%	81.9%	78.6%
2	RH	40,913,296	1,478,423	1,082,693	1,690,666	12.7%	13.1%	13.1%	13.0%
3	RA	5,165,317	35,215	24,497	49,893	0.3%	0.3%	0.4%	0.3%
4	GS	14,549,843	249,506	134,751	187,278	2.1%	1.6%	1.5%	1.7%
5	GM<25	40,142,730	258,623	113,601	77,698	2.2%	1.4%	0.6%	1.4%
6	GM>25	112,317,994	723,619	317,852	217,396	6.2%	3.9%	1.7%	3.9%
7	GMH<25	3,645,512	38,149	(738)	12,720	0.3%	0.0%	0.1%	0.1%
8	GMH>25	11,351,586	118,791	(2,296)	39,607	1.0%	0.0%	0.3%	0.4%
9	GL	69,626,783	38,921	4,670	22,008	0.3%	0.1%	0.2%	0.2%
10	GLH	9,490,610				0.0%	0.0%	0.0%	0.0%
11	L	18,462,460				0.0%	0.0%	0.0%	0.0%
12	HVPS	1,471,785				0.0%	0.0%	0.0%	0.0%
13	SE	1,418,116				0.0%	0.0%	0.0%	0.0%
14	SL	10,671,677	42,393	13,505	133	0.4%	0.2%	0.0%	0.2%
15	UMS	1,216,002	3	108	33,890	0.0%	0.0%	0.3%	0.1%
16		752,729,180	11,683,292	8,241,909	12,903,270	100.0%	100.0%	100.0%	100.0%

17
 18
 #REF!

CustDep
Customer Deposits
Exh 6-9K

Duquesne Light Company
FULLY PROJECTED FUTURE TEST YEAR ENDING DECEMBER 31, 2017
Class Allocated Cost of Service Study (ACOS)
Customer Deposits

As of 12/31/2017			
Line	Rate Class	Count	Deposits
1	RS	53,253	6,394,763
2	RH	4,685	707,528
3	RA	347	53,248
4	GS	2,477	610,368
5	GM<25	2,517	1,073,420
6	GM>25	872	1,743,368
7	GMH<25	273	106,502
8	GMH>25	108	248,593
9	GL	20	359,564
10	GLH	8	155,156
11	L		
12	HVPS		
13	SE	5	1,568
14	SL		
15	UMS	1	250
16		<u>64,566</u>	<u>\$11,454,326</u>

Duquesne Light Company
Class ACOS Study
Fully Projected Future Test Year
Revenue Allocation

Line	Account	Total	RS	RH	RA	GS	GM<25	GM>25	GMH<25	GMH>25
1	Results at Present rates									
2	Revenue	505,985	261,114	22,681	2,657	10,351	23,200	73,580	2,225	6,875
3	Rate of Return	5.27%	3.90%	0.94%	2.01%	5.87%	4.31%	6.97%	2.71%	4.82%
4	Relative rate of return	1.00 x	0.74 x	0.18 x	0.38 x	1.12 x	0.82 x	1.32 x	0.51 x	0.92 x
5	Rate base	1,926,260	904,262	86,435	11,192	34,289	96,753	310,772	9,833	33,051
6										
7	Revenue requirement, at full cost of service									
8	Increase (decrease) Revenue	81,595	53,716	8,303	912	1,199	5,166	6,580	716	1,562
9	% Increase (decrease)	16.13%	20.57%	36.61%	34.34%	11.58%	22.27%	8.94%	32.18%	22.72%
10										
11	Place Within Band		Under	Under	Under	Within	Within	Over	Under	Within
12	Initial Increase	17.56%	20.96%	20.96%	20.96%	16.93%	16.93%	11.29%	20.96%	16.93%
13	Initial relative increase		1.30 x	1.30 x	1.30 x	1.05 x	1.05 x	0.70 x	1.30 x	1.05 x
14										
15	Results at Proposed revenue allocation									
16	Step 1- Tolerance band	88,868	54,739	4,755	557	1,753	3,928	8,306	466	1,164
17	Step 1- Over (short)	7,273								
18	Step 2- Judgmental	(2,032)				(50)				200
19	Step 3- Re-allocate	(5,241)	(2,705)	(235)	(28)	(107)	(240)	(762)	(23)	(71)
20										
21	Present rate revenue	505,985	261,114	22,681	2,657	10,351	23,200	73,580	2,225	6,875
22	Increase (decrease)	81,595	52,035	4,520	529	1,595	3,688	7,544	443	1,293
23		587,580	313,149	27,201	3,186	11,946	26,888	81,124	2,668	8,168
24										
25	Expenses	362,188	206,715	20,599	2,251	7,472	17,109	44,661	1,793	4,667
26	GRT	34,123	18,186	1,580	185	694	1,562	4,711	155	474
27	Income tax	36,012	16,615	946	141	712	1,547	5,978	136	570
28	Net income	155,257	71,632	4,077	609	3,069	6,671	25,773	585	2,457
29	<i>Check</i>	155,257								
30	Return at proposed revenue	8.06%	7.92%	4.72%	5.44%	8.95%	6.89%	8.29%	5.94%	7.43%
31										
32	Relative return	1.00 x	0.98 x	0.59 x	0.68 x	1.11 x	0.86 x	1.03 x	0.74 x	0.92 x
33	Closer to unity?		TRUE	TRUE	TRUE	TRUE	TRUE	TRUE	TRUE	TRUE
34	Progress		93%	49%	47%	4%	20%	91%	46%	8%
35	Proposed Increase (decrease)	16.13%	19.93%	19.93%	19.93%	15.41%	15.90%	10.25%	19.93%	18.81%
36	Relative Increase (decrease)	1.00 x	1.24 x	1.24 x	1.24 x	0.96 x	0.99 x	0.64 x	1.24 x	1.17 x

Duquesne Light Company
Class ACOS Study
Fully Projected Future Test Year
Revenue Allocation

Line	Account	Total	GL	GLH	L	HVPS	SE	SL	UMS
1	Results at Present rates								
2	Revenue	505,985	61,872	8,256	19,002	1,482	1,452	10,204	1,034
3	Rate of Return	5.27%	7.54%	5.64%	6.49%	5610%	13.42%	17.96%	31.94%
4	Relative rate of return	1.00 x	1.43 x	1.07 x	1.23 x	1065.52 x	2.55 x	3.41 x	6.07 x
5	Rate base	1,926,260	279,589	43,506	89,889	22	4,860	19,900	1,905
6									
7	Revenue requirement, at full cost of service								
8	Increase (decrease) Revenue	81,595	3,942	1,614	2,410	(1,473)	(278)	(2,239)	(535)
9	% Increase (decrease)	16.13%	6.37%	19.55%	12.68%	(99.36%)	(19.12%)	(21.94%)	(51.76%)
10									
11	Place Within Band		Over	Within	Within	Over	Over	Over	Over
12	Initial Increase	17.56%	11.29%	16.93%	16.93%	11.29%	11.29%	11.29%	11.29%
13	Initial relative increase		0.70 x	1.05 x	1.05 x	0.70 x	0.70 x	0.70 x	0.70 x
14									
15	Results at Proposed revenue allocation								
16	Step 1- Tolerance band	88,868	6,984	1,398	3,217	167	164	1,152	117
17	Step 1- Over (short)	7,273							
18	Step 2- Judgmental	(2,032)				(775)	(150)	(1,047)	(210)
19	Step 3- Re-allocate	(5,241)	(641)	(86)	(197)	(15)	(15)	(106)	(11)
20									
21	Present rate revenue	505,985	61,872	8,256	19,002	1,482	1,452	10,204	1,034
22	Increase (decrease)	81,595	6,343	1,312	3,021	(623)	(1)	(1)	(104)
23		587,580	68,215	9,568	22,022	859	1,451	10,203	930
24									
25	Expenses	362,188	34,251	4,980	11,250	7	624	5,529	281
26	GRT	34,123	3,962	556	1,279	50	84	593	54
27	Income tax	36,012	5,649	759	1,787	151	140	768	112
28	Net income	155,257	24,354	3,273	7,706	651	603	3,313	483
29	<i>Check</i>	155,257							
30	Return at proposed revenue	8.06%	8.71%	7.52%	8.57%	3003%	12.40%	16.65%	25.37%
31									
32	Relative return	1.00 x	1.08 x	0.93 x	1.06 x	372.60 x	1.54 x	2.07 x	3.15 x
33	Closer to unity?		TRUE	TRUE	TRUE	TRUE	TRUE	TRUE	TRUE
34	Progress		81%	194%	73%	65%	65%	56%	58%
35	Proposed Increase (decrease)	16.13%	10.25%	15.90%	15.90%	(42.04%)	(0.08%)	(0.01%)	(10.05%)
36	Relative Increase (decrease)	1.00 x	0.64 x	0.99 x	0.99 x	(2.61) x	(0.00) x	(0.00) x	(0.62) x

SL
 SL- Distribution Component
 Cust

Duquesne Light Company
Class ACOS Study
Fully Projected Future Test Year

No print

Account Description	Account	Total	SL- Distribution Component	Total Distribution	Additional for SL O&M	Distribution to Support SL, No SL O&M
				Per Fixture- Month		
1 Plant in service		3,504,475	18,744	\$294.85	\$74.76	\$220.09
2 Accum. depreciation		(1,181,767)	(6,814)	(\$107.19)	(\$31.07)	(\$76.12)
3 Net plant		2,322,709	11,929	\$187.66	\$43.69	\$143.97
4 Other rate base		(396,449)	(2,296)	(\$36.12)	(\$11.87)	(\$24.24)
5 Rate base		1,926,260	9,633	\$151.54	\$31.81	\$119.73
6						
7 Return on rate base		155,257	776	\$1.02	\$0.21	\$0.80
8 Income tax gross-up		35,942	180	\$0.24	\$0.05	\$0.19
9 Return component		191,199	956	\$1.25	\$0.26	\$0.99
10						
11 Operating costs		209,559	2,912	\$3.82	\$3.09	\$0.72
12 Depreciation expense		152,453	908	\$1.19	\$0.35	\$0.84
13 GRT		34,108	293	\$0.38	\$0.23	\$0.16
14 Revenue Requirement		587,319	5,069	\$6.65	\$3.93	\$2.71
15 <i>Check</i>			5,069			
16 Fixtures			63,570			
17 Per Fixture- Annual			\$79.74			
18 Per Fixture- Monthly			\$6.65			