

Q.1. Provide schedules supporting claimed amounts for Electric Plant in Service by function and by account if available.

A.1. Attachment V-A-1a provides Duquesne Light Company's plant in service by account for the year ending December 31, 2024.

Attachment V-A-1b provides Duquesne Light Company's plant in service by account for the year ending December 31, 2025.

**DUQUESNE LIGHT COMPANY**

Electric Plant in Service

December 31, 2024

(Thousands of Dollars)

	<u>Amount</u>
<b><u>INTANGIBLE</u></b>	
301.0 Organization	\$ 100
302.0 Franchises and Consents	7
303.0 Miscellaneous Intangible Plant	314,973
Subtotal - Intangible	<u>315,080</u>
<b><u>TRANSMISSION</u></b>	
350.0 Land and Land Rights	14,683
352.0 Structures and Improvements	35,472
353.0 Station Equipment	504,270
354.0 Towers and Fixtures	87,252
355.0 Poles and Fixtures	106,850
356.0 Overhead Conductors and Devices	180,118
357.0 Underground Conduit	102,049
358.0 Underground Conductors and Devices	162,198
359.0 Roads and Trails	28,669
Subtotal - Transmission	<u>1,221,561</u>
<b><u>DISTRIBUTION</u></b>	
360.0 Land and Land Rights	23,053
361.0 Structures and Improvements	100,645
362.0 Station Equipment	582,745
364.0 Poles, Towers and Fixtures	748,679
365.0 Overhead Conductors and Devices	770,601
366.0 Underground Conduit	164,963
367.0 Underground Conductors and Devices	613,099
368.0 Line Transformers	538,179
369.0 Services	124,470
370.0 Meters	156,833
370.1 Meter Communication Devices	45
371.0 Installations on Customers' Premises	5,022
373.0 Street Lighting and Signal Systems	66,765
Subtotal - Distribution	<u>3,895,099</u>
<b><u>GENERAL PLANT</u></b>	
389.1 Land and Land Rights	6,567
390.1 Structures and Improvements	184,906
391.0 Office Furniture and Equipment	38,892
392.0 Transportation Equipment	78,024
393.0 Stores Equipment	1,221
394.0 Tools, Shop and Garage Equipment	35,982
395.0 Laboratory Equipment	1,737
396.0 Power Operated Equipment	3,540
397.0 Communication Equipment	64,391
398.0 Miscellaneous Equipment	93
Subtotal - General Plant	<u>415,353</u>
<b><u>GENERAL PLANT - LEASEHOLD IMPROVEMENTS</u></b>	
390.2 Improvements Leased Property	<u>22,147</u>

Total - Electric Plant in Service \$ 5,869,240

**RECAP - Electric Plant in Service**

Intangible	\$ 315,080
Transmission	1,221,561
Distribution	3,895,099
General Plant	437,500
Total - Electric Plant in Service	<u>\$ 5,869,240</u>

**DUQUESNE LIGHT COMPANY**

Electric Plant in Service

December 31, 2025

(Thousands of Dollars)

	<u>Amount</u>
<b><u>INTANGIBLE</u></b>	
301.0 Organization	\$ 100
302.0 Franchises and Consents	7
303.0 Miscellaneous Intangible Plant	292,510
Subtotal - Intangible	<u>292,617</u>
<b><u>TRANSMISSION</u></b>	
350.0 Land and Land Rights	14,756
352.0 Structures and Improvements	35,472
353.0 Station Equipment	529,519
354.0 Towers and Fixtures	96,551
355.0 Poles and Fixtures	107,419
356.0 Overhead Conductors and Devices	201,903
357.0 Underground Conduit	111,172
358.0 Underground Conductors and Devices	197,030
359.0 Roads and Trails	28,669
Subtotal - Transmission	<u>1,322,491</u>
<b><u>DISTRIBUTION</u></b>	
360.0 Land and Land Rights	23,140
361.0 Structures and Improvements	102,420
362.0 Station Equipment	632,069
364.0 Poles, Towers and Fixtures	799,465
365.0 Overhead Conductors and Devices	824,665
366.0 Underground Conduit	210,669
367.0 Underground Conductors and Devices	683,609
368.0 Line Transformers	570,070
369.0 Services	135,802
370.0 Meters	160,996
370.1 Meter Communication Devices	44
371.0 Installations on Customers' Premises	6,310
373.0 Street Lighting and Signal Systems	72,541
Subtotal - Distribution	<u>4,221,800</u>
<b><u>GENERAL PLANT</u></b>	
389.1 Land and Land Rights	6,567
390.1 Structures and Improvements	203,880
391.0 Office Furniture and Equipment	35,774
392.0 Transportation Equipment	80,893
393.0 Stores Equipment	1,221
394.0 Tools, Shop and Garage Equipment	36,324
395.0 Laboratory Equipment	1,635
396.0 Power Operated Equipment	3,264
397.0 Communication Equipment	70,390
398.0 Miscellaneous Equipment	58
Subtotal - General Plant	<u>440,006</u>
<b><u>GENERAL PLANT - LEASEHOLD IMPROVEMENTS</u></b>	
390.2 Improvements Leased Property	<u>22,148</u>

Total - Electric Plant in Service \$ 6,299,062

**RECAP - Electric Plant in Service**

Intangible	\$ 292,617
Transmission	1,322,491
Distribution	4,221,800
General Plant	462,154
Total - Electric Plant in Service	<u>\$ 6,299,062</u>

- Q. Provide a comparison of calculated depreciation reserve versus book reserve at the end of the test year. Provide this comparison by functional group and by account if available.
  
- A. Attachment V-A-2, pages 2 through 7, provide Duquesne Light Company's calculated depreciation reserve versus book reserve by account for the historic test year ending December 31, 2023, future test year ending December 31, 2024 and fully projected future test year ending December 31, 2025.

**DUQUESNE LIGHT COMPANY**

**COMPARISON OF CALCULATED ACCRUED DEPRECIATION  
AND BOOK RESERVE AS OF DECEMBER 31, 2024**

<b>DEPRECIABLE GROUP</b>	<b>CALCULATED ACCRUED DEPRECIATION</b>	<b>BOOK DEPRECIATION RESERVE</b>
(1)	(2)	(3)
<b>DEPRECIABLE PLANT</b>		
<b>TRANSMISSION PLANT</b>		
352		
STRUCTURES AND IMPROVEMENTS		
MAJOR STRUCTURES	10,014,721	11,047,116
OTHER SMALL STRUCTURES	2,365,311	2,609,145
TOTAL ACCOUNT 352	<u>12,380,032</u>	<u>13,656,261</u>
353	183,805,888	188,408,642
354	33,738,054	33,542,991
355	19,764,664	20,674,117
356	41,051,256	43,828,511
357	37,650,956	38,205,806
358	41,825,071	43,139,254
359	2,559,786	2,525,071
<b>TOTAL TRANSMISSION PLANT</b>	<b>372,775,707</b>	<b>383,980,654</b>
<b>DISTRIBUTION PLANT</b>		
361		
STRUCTURES AND IMPROVEMENTS		
MAJOR STRUCTURES	29,331,806	30,234,089
OTHER SMALL STRUCTURES	16,117,807	16,613,610
TOTAL ACCOUNT 361	<u>45,449,613</u>	<u>46,847,699</u>
362		
STATION EQUIPMENT		
COMPANY STATIONS	174,262,965	187,360,256
CUSTOMER HIGH TENSION	17,627,681	18,952,546
PORTABLE SUBSTATIONS	2,694,022	2,896,500
TOTAL ACCOUNT 362	<u>194,584,668</u>	<u>209,209,302</u>
364.1	205,800,902	217,226,418
365	212,466,496	219,904,241
366	57,898,708	56,102,843
367	173,637,502	160,190,700
368		
LINE TRANSFORMERS		
OVERHEAD	113,059,510	103,440,483
CONVENTIONAL DISTRIBUTION	30,626,555	28,020,868
NETWORK	23,825,970	21,798,872
UNDERGROUND RESISTORS DISTRIBUTION	15,837,271	14,489,847
TOTAL ACCOUNT 368	<u>183,349,306</u>	<u>167,750,070</u>
369.2	42,269,579	42,803,179
370	59,935,951	52,519,464
370.1	23,513	21,967
371	726,080	689,361
373	23,230,938	24,387,309
<b>TOTAL DISTRIBUTION PLANT</b>	<b>1,199,373,256</b>	<b>1,197,652,551</b>

DUQUESNE LIGHT COMPANY

COMPARISON OF CALCULATED ACCRUED DEPRECIATION  
AND BOOK RESERVE AS OF DECEMBER 31, 2024

DEPRECIABLE GROUP (1)	CALCULATED ACCRUED DEPRECIATION (2)	BOOK DEPRECIATION RESERVE (3)
<b>GENERAL PLANT</b>		
390		
STRUCTURES AND IMPROVEMENTS		
MAJOR STRUCTURES	62,494,584	63,996,945
OTHER SMALL STRUCTURES	2,169,025.00	2,221,675
TOTAL ACCOUNT 390	64,663,609	66,218,620
391		
OFFICE FURNITURE AND EQUIPMENT		
OFFICE FURNITURE	2,826,766	2,908,582
E.D.P EQUIPMENT	18,187,926	17,991,315
TOTAL ACCOUNT 391	21,014,692	20,899,897
392		
TRANSPORTATION EQUIPMENT	41,111,537 *	41,111,537
393		
STORES EQUIPMENT	754,444	761,805
394		
TOOLS, SHOP AND GARAGE EQUIPMENT	13,516,175	13,244,938
395		
LABORATORY EQUIPMENT	1,092,636	1,088,939
396		
POWER OPERATED EQUIPMENT	2,184,592 *	2,184,592
397		
COMMUNICATION EQUIPMENT	37,234,191	37,283,255
398		
MISCELLANEOUS EQUIPMENT	82,719	80,238
<b>TOTAL GENERAL PLANT</b>	<b>181,654,595</b>	<b>182,873,821</b>
<b>TOTAL DEPRECIABLE PLANT</b>	<b>1,753,803,558</b>	<b>1,764,507,027</b>

\* Calculated accrued set equal to book reserve since these are handled as clearing accounts

DUQUESNE LIGHT COMPANY

**COMPARISON OF CALCULATED ACCRUED DEPRECIATION  
AND BOOK RESERVE AS OF DECEMBER 31, 2023**

DEPRECIABLE GROUP (1)	CALCULATED ACCRUED DEPRECIATION (2)	BOOK DEPRECIATION RESERVE (3)
<b>DEPRECIABLE PLANT</b>		
<b>TRANSMISSION PLANT</b>		
352	STRUCTURES AND IMPROVEMENTS	
	MAJOR STRUCTURES	9,355,846
	OTHER SMALL STRUCTURES	2,204,732
	TOTAL ACCOUNT 352	11,560,578
353	STATION EQUIPMENT	175,111,697
354	TOWERS AND FIXTURES	33,452,076
355	POLES AND FIXTURES	17,702,857
356	OVERHEAD CONDUCTORS AND DEVICES	38,837,114
357	UNDERGROUND CONDUIT	36,229,182
358	UNDERGROUND CONDUCTORS AND DEVICES	39,061,575
359	ROADS AND TRAILS	2,051,597
	<b>TOTAL TRANSMISSION PLANT</b>	<b>354,006,676</b>
<b>DISTRIBUTION PLANT</b>		
361	STRUCTURES AND IMPROVEMENTS	
	MAJOR STRUCTURES	28,070,325
	OTHER SMALL STRUCTURES	15,721,691
	TOTAL ACCOUNT 361	43,792,016
362	STATION EQUIPMENT	
	COMPANY STATIONS	167,340,121
	CUSTOMER HIGH TENSION	16,985,274
	PORTABLE SUBSTATIONS	2,576,618
	TOTAL ACCOUNT 362	186,902,013
364.1	POLES, TOWERS AND FIXTURES	194,947,649
365	OVERHEAD CONDUCTORS AND DEVICES	199,404,826
366	UNDERGROUND CONDUIT	57,522,663
367	UNDERGROUND CONDUCTORS AND DEVICES	161,508,938
368	LINE TRANSFORMERS	
	OVERHEAD	109,720,435
	CONVENTIONAL DISTRIBUTION	29,621,762
	NETWORK	22,667,863
	UNDERGROUND RESISTORS DISTRIBUTION	15,274,759
	TOTAL ACCOUNT 368	177,284,819
369.2	SERVICES	41,504,817
370	METERS AND SMART METERS	54,829,141
370.1	METERS - COMMUNICATION EQUIPMENT	19,668
371	EV CHARGERS	350,854
373	STREET LIGHTING EQUIPMENT	24,352,246
	<b>TOTAL DISTRIBUTION PLANT</b>	<b>1,142,419,650</b>
		<b>1,144,453,833</b>

DUQUESNE LIGHT COMPANY

**COMPARISON OF CALCULATED ACCRUED DEPRECIATION  
AND BOOK RESERVE AS OF DECEMBER 31, 2023**

<u>DEPRECIABLE GROUP</u>	<u>CALCULATED ACCRUED DEPRECIATION</u>	<u>BOOK DEPRECIATION RESERVE</u>
(1)	(2)	(3)
<b>GENERAL PLANT</b>		
390		
STRUCTURES AND IMPROVEMENTS		
MAJOR STRUCTURES	57,439,461	58,757,450
OTHER SMALL STRUCTURES	1,988,210.00	2,034,275
TOTAL ACCOUNT 390	<u>59,427,671</u>	<u>60,791,725</u>
391		
OFFICE FURNITURE AND EQUIPMENT		
OFFICE FURNITURE	3,130,861	3,249,083
E.D.P EQUIPMENT	17,546,386	18,601,110
TOTAL ACCOUNT 391	<u>20,677,247</u>	<u>21,850,193</u>
392		
TRANSPORTATION EQUIPMENT	42,840,234 *	42,840,234
393		
STORES EQUIPMENT	814,999	826,252
394		
TOOLS, SHOP AND GARAGE EQUIPMENT	12,346,373	12,046,898
395		
LABORATORY EQUIPMENT	1,042,814	1,039,372
396		
POWER OPERATED EQUIPMENT	2,036,016 *	2,036,016
397		
COMMUNICATION EQUIPMENT	37,225,622	37,507,723
398		
MISCELLANEOUS EQUIPMENT	<u>136,939</u>	<u>133,877</u>
<b>TOTAL GENERAL PLANT</b>	<b><u>176,547,915</u></b>	<b><u>179,072,291</u></b>
<b>TOTAL DEPRECIABLE PLANT</b>	<b><u>1,672,974,241</u></b>	<b><u>1,689,208,231</u></b>

**DUQUESNE LIGHT COMPANY**

**COMPARISON OF CALCULATED ACCRUED DEPRECIATION  
AND BOOK RESERVE AS OF DECEMBER 31, 2025**

<u>DEPRECIABLE GROUP</u>	<u>CALCULATED ACCRUED DEPRECIATION</u>	<u>BOOK DEPRECIATION RESERVE</u>
(1)	(2)	(3)
<b>DEPRECIABLE PLANT</b>		
<b>TRANSMISSION PLANT</b>		
352		
STRUCTURES AND IMPROVEMENTS		
MAJOR STRUCTURES	10,706,323	11,728,898
OTHER SMALL STRUCTURES	<u>2,534,982</u>	<u>2,777,101</u>
TOTAL ACCOUNT 352	13,241,305	14,505,999
353	192,354,879	196,007,459
354	33,854,164	33,380,407
355	21,808,842	22,936,613
356	43,612,246	45,979,372
357	39,160,502	39,889,655
358	44,799,724	46,117,103
359	<u>3,064,576</u>	<u>3,032,337</u>
	<b>391,896,238</b>	<b>401,848,946</b>
<b>DISTRIBUTION PLANT</b>		
361		
STRUCTURES AND IMPROVEMENTS		
MAJOR STRUCTURES	30,936,488	31,861,356
OTHER SMALL STRUCTURES	<u>16,711,710</u>	<u>17,211,319</u>
TOTAL ACCOUNT 361	47,648,198	49,072,675
362		
STATION EQUIPMENT		
COMPANY STATIONS	178,420,720	186,941,163
CUSTOMER HIGH TENSION	18,116,106	18,981,237
PORTABLE SUBSTATIONS	<u>2,798,352</u>	<u>2,931,986</u>
TOTAL ACCOUNT 362	199,335,178	208,854,386
364.1	216,253,922	220,877,817
365	225,651,873	231,613,872
366	55,156,002	52,457,161
367	181,487,635	161,606,927
368		
LINE TRANSFORMERS		
OVERHEAD	117,069,475	107,228,165
CONVENTIONAL DISTRIBUTION	31,912,537	29,229,846
NETWORK	25,111,536	23,000,564
UNDERGROUND RESISTORS DISTRIBUTION	<u>16,473,306</u>	<u>15,088,496</u>
TOTAL ACCOUNT 368	190,566,854	174,547,071
369.2	43,278,682	42,658,958
370	63,786,820	55,619,110
370.1	27,196	27,257
371	1,346,655	1,333,349
373	<u>22,766,848</u>	<u>22,093,363</u>
	<b>1,247,305,863</b>	<b>1,220,761,948</b>

DUQUESNE LIGHT COMPANY

**COMPARISON OF CALCULATED ACCRUED DEPRECIATION  
AND BOOK RESERVE AS OF DECEMBER 31, 2025**

<u>DEPRECIABLE GROUP</u>	<u>CALCULATED ACCRUED DEPRECIATION</u>	<u>BOOK DEPRECIATION RESERVE</u>
(1)	(2)	(3)
<b>GENERAL PLANT</b>		
390		
STRUCTURES AND IMPROVEMENTS		
MAJOR STRUCTURES	68,380,014	69,962,919
OTHER SMALL STRUCTURES	2,364,783	2,420,061
TOTAL ACCOUNT 390	<u>70,744,797</u>	<u>72,382,980</u>
391		
OFFICE FURNITURE AND EQUIPMENT		
OFFICE FURNITURE	2,858,190	2,911,962
E.D.P EQUIPMENT	19,322,818	18,720,418
TOTAL ACCOUNT 391	<u>22,181,008</u>	<u>21,632,381</u>
392		
TRANSPORTATION EQUIPMENT	38,435,225 *	38,435,225
393		
STORES EQUIPMENT	795,131	801,745
394		
TOOLS, SHOP AND GARAGE EQUIPMENT	14,779,223	14,539,844
395		
LABORATORY EQUIPMENT	1,074,787	1,069,507
396		
POWER OPERATED EQUIPMENT	2,331,369 *	2,331,369
397		
COMMUNICATION EQUIPMENT	40,922,758	40,911,593
398		
MISCELLANEOUS EQUIPMENT	<u>41,148</u>	<u>38,666</u>
<b>TOTAL GENERAL PLANT</b>	<u><b>191,305,446</b></u>	<u><b>192,143,309</b></u>
<b>TOTAL DEPRECIABLE PLANT</b>	<u><b>1,830,507,547</b></u>	<u><b>1,814,754,203</b></u>

\* Calculated accrued set equal to book reserve since these are handled as clearing accounts

Q.3. Provide supporting schedules which indicate the procedures and calculations employed to develop the original cost plant and applicable reserves to the test year end as submitted in the current proceeding.

A.3. Attachment V-A-3a provides Duquesne Light Company's plant in service and applicable reserves by account as of December 31, 2023 and as of December 31, 2024.

Attachment V-A-3b provides Duquesne Light Company's plant in service and applicable reserves by account as of December 31, 2025.

**DUQUESNE UGHT COMPANY**  
**Original Plant Costs**  
**Balances As of December 31, 2024**  
**(Thousands of Dollars)**

	Original Cost 12/31/2023	Additions	Retirements	Transfers & Adjustments	Original Cost 12/31/2024
<b>INTANGIBLE</b>					
301.0 Organization	\$ 100	\$ -	\$ -	\$ -	\$ 100
302.0 Franchises and Consents	7	-	-	-	7
303.0 Miscellaneous Intangible Plant	429,790	30,267	(145,084)	-	314,973
Subtotal- Intangible	<u>429,897</u>	<u>30,267</u>	<u>(145,084)</u>	<u>-</u>	<u>315,080</u>
<b>TRANSMISSION</b>					
350.0 Land and Land Rights	14,387	296	-	-	14,683
352.0 Structures and Improvements	34,207	1,293	(29)	-	35,471
353.0 Station Equipment	484,014	25,467	(5,211)	-	504,270
354.0 Towers and Fixtures	80,622	7,559	(929)	-	87,252
355.0 Poles and Fixtures	105,423	1,441	(13)	-	106,851
356.0 Overhead Conductors and Devices	158,808	21,986	(676)	-	180,118
357.0 Underground Conduit	97,937	4,171	(59)	-	102,049
358.0 Underground Conductors and Devices	162,168	30	-	-	162,198
359.0 Roads and Trails	28,669	-	-	-	28,669
Subtotal - Transmission	<u>1,166,235</u>	<u>62,243</u>	<u>(6,917)</u>	<u>-</u>	<u>1,221,561</u>
<b>DISTRIBUTION</b>					
360.0 Land and Land Rights	22,941	\$ 112	-	-	23,053
361.0 Structures and Improvements	94,773	6,554	(682)	-	100,645
362.0 Station Equipment	562,054	24,874	(4,183)	-	582,745
364.0 Poles, Towers and Fixtures	715,009	38,595	(4,925)	-	748,679
365.0 Overhead Conductors and Devices	730,172	46,948	(6,519)	-	770,601
366.0 Underground Conduit	150,722	16,044	(1,803)	-	164,963
367.0 Underground Conductors and Devices	595,366	20,975	(3,242)	-	613,099
368.0 Line Transformers	507,079	41,932	(10,832)	-	538,179
369.0 Services	113,504	12,581	(1,615)	-	124,470
370.0 Meters	153,945	8,124	(5,236)	-	156,833
370.1 Meter Communication Equipment	44	-	-	1	45
371.0 Installations on Customers' Premises	1,794	3,228	-	-	5,022
373.0 Street Lighting and Signal Systems	60,965	10,946	(5,144)	(2)	66,765
Subtotal - Distribution	<u>3,708,368</u>	<u>230,913</u>	<u>(44,181)</u>	<u>(1)</u>	<u>3,895,099</u>
<b>GENERAL PLANT</b>					
389.0 Land and Land Rights	6,567	-	-	-	6,567
390.1 Structures and Improvements	170,382	14,524	-	-	184,906
391.0 Office Furniture and Equipment	41,976	3,772	(50)	(537)	45,161
392.0 Transportation Equipment	75,680	8,452	(6,069)	(200)	77,863
393.0 Stores Equipment	1,324	-	(6,108)	-	(4,784)
394.0 Tools, Shop and Garage Equipment	35,717	523	(103)	(33)	36,104
395.0 Laboratory Equipment	1,774	-	(225)	103	1,652
396.0 Power Operated Equipment	3,540	-	(140)	-	3,400
397.0 Communication Equipment	67,588	1,213	(4,102)	(308)	64,391
398.0 Miscellaneous Equipment	154	-	(107)	46	93
Subtotal - General Plant	<u>404,702</u>	<u>28,484</u>	<u>(16,904)</u>	<u>(929)</u>	<u>415,353</u>
<b>GENERAL PLANT - LEASEHOLD IMPROVEMENTS</b>					
390.2 Improvements Leased Property	22,147	-	-	-	22,147
Total - Electric Plant In Service	<u>\$ 5,731,349</u>	<u>\$ 351,907</u>	<u>\$ (213,086)</u>	<u>\$ (930)</u>	<u>\$ 5,869,240</u>
<b>RECAP</b>					
	Original Cost 12/31/2023	Additions	Retirements	Transfers & Adjustments	Original Cost 12/31/2024
Intangible	\$ 429,897	\$ 30,267	\$ (145,084)	\$ -	\$ 315,080
Transmission	1,166,235	62,243	(6,917)	-	1,221,561
Distribution	3,708,368	230,913	(44,181)	(1)	3,895,099
General Plant	426,849	28,484	(16,904)	(929)	437,500
Total YTD ° Electric Plant in Service	<u>\$ 5,731,349</u>	<u>\$ 351,907</u>	<u>\$ (213,086)</u>	<u>\$ (930)</u>	<u>\$ 5,869,240</u>

**DUQUESNE LIGHT COMPANY**  
**Reserve Balances**  
**Balances As of December 31, 2024**  
**(Thousands of Dollars)**

	Book Reserve 12/31/2023	Provisions	Retirements	Transfers & Adjustments	Book Reserve 12/31/2024
<b>TRANSMISSION</b>					
350.0 Land and Land Rights	\$ (9)	\$ -	\$ -	\$ -	\$ (9)
352.0 Structures and Improvements	12,909	798	(29)	(24)	13,654
353.0 Station Equipment	179,980	14,918	(5,211)	(1,278)	188,409
354.0 Towers and Fixtures	33,394	1,103	(929)	(25)	33,543
355.0 Poles and Fixtures	18,433	2,145	(13)	109	20,674
358.0 Overhead Conductors and Devices	42,220	2,742	(676)	(457)	43,829
357.0 Underground Conduit	36,540	1,730	(58)	(6)	38,206
358.0 Underground Conductors and Devices	40,188	2,943	-	9	43,140
359.0 Roads and Trails	2,018	507	-	-	2,525
Subtotal - Transmission	<u>365,673</u>	<u>26,886</u>	<u>(6,916)</u>	<u>(1,672)</u>	<u>383,971</u>
<b>DISTRIBUTION</b>					
360.0 Land and Land Rights	-	-	-	-	-
361.0 Structures and Improvements	45,743	2,053	(682)	(267)	46,847
362.0 Station Equipment	201,929	12,125	(4,183)	(662)	209,209
364.0 Poles, Towers and Fixtures	209,212	15,952	(4,925)	(3,012)	217,227
365.0 Overhead Conductors and Devices	206,352	20,714	(6,519)	(642)	219,905
366.00 Underground Conduit	55,762	2,289	(1,803)	(144)	56,104
367.00 Underground Conductors and Devices	145,595	17,635	(3,242)	203	160,191
368.00 Line Transformers	161,783	17,149	(10,832)	(349)	167,751
369.0 Services	43,362	2,037	(1,615)	(981)	42,803
370.0 Meters	47,055	10,720	(5,236)	(20)	52,519
370.1 Meter Communications	16	6	-	-	22
371.0 Installations on Customers' Premises	287	402	-	-	689
373.0 Street Lighting and Signal Systems	27,358	2,447	(5,145)	(273)	24,387
Subtotal - Distribution	<u>1,144,454</u>	<u>103,529</u>	<u>(44,182)</u>	<u>(6,147)</u>	<u>1,197,654</u>
<b>GENERAL PLANT</b>					
389.0 Land and Land Rights	-	-	-	-	-
390.1 Structures and Improvements	60,792	5,419	-	-	66,211
391.0 Office Furniture and Equipment	21,850	5,906	(6,856)	8	20,908
392.0 Transportation Equipment	42,840	4,057	(6,108)	323	41,112
393.0 Stores Equipment	826	39	(103)	-	762
394.0 Tools, Shop and Garage Equipment	12,047	1,456	(258)	-	13,245
395.0 Laboratory Equipment	1,039	87	(37)	-	1,089
396.0 Power Operated Equipment	2,036	152	-	(3)	2,185
397.0 Communication Equipment	37,508	4,186	(4,410)	-	37,284
398.0 Miscellaneous Equipment	134	7	(60)	-	81
Subtotal - General Plant	<u>179,072</u>	<u>21,309</u>	<u>(17,832)</u>	<u>328</u>	<u>182,877</u>
<b>Total Accum Depreciation - Electric Plant in Service</b>					
<b>INTANGIBLE</b>					
301.0 Organization	Non-Depreciable	-	-	-	Non-Depreciable
302.0 Franchises and Consents	Non-Depreciable	-	-	-	Non-Depreciable
303.0 Miscellaneous Intangible Plant	273,835	63,788	(145,083)	(1)	192,539
Subtotal - Intangible	<u>273,835</u>	<u>63,788</u>	<u>(145,083)</u>	<u>(1)</u>	<u>192,539</u>
<b>GENERAL PLANT - LEASEHOLD IMPROVEMENTS</b>					
390.2 Improvements Leased Property	13,167	1,061	-	2	14,230
Subtotal - General Plant	<u>13,167</u>	<u>1,061</u>	<u>-</u>	<u>2</u>	<u>14,230</u>
Total- Accumulated Amortization	<u>\$ 1,976,201</u>	<u>\$ 216,573</u>	<u>\$ (214,013)</u>	<u>\$ (7,490)</u>	<u>\$ 1,971,271</u>
<b>RECAP</b>					
	Book Reserve	Provisions	Retirements	Transfers & Adjustments	Book Reserve
Intangible	\$ 273,835	\$ 63,788	\$ (145,083)	\$ (1)	\$ 192,539
Transmission	365,673	26,886	(6,916)	(1,672)	383,971
Distribution	1,144,454	103,529	(44,182)	(6,147)	1,197,654
General Plant	192,239	22,370	(17,832)	330	197,107
Total- Accumulated Depreciation and Amortization	<u>\$ 1,976,201</u>	<u>\$ 216,573</u>	<u>\$ (214,013)</u>	<u>\$ (7,490)</u>	<u>\$ 1,971,271</u>

**DUQUESNE UGHT COMPANY**  
**Original Plant Costs**  
**Balances As of December 31, 2025**  
**(Thousands of Dollars)**

	Original Cost 12/31/2024	Additions	Retirements	Transfers & Adjustments	Original Cost 12/31/2025
<b>INTANGIBLE</b>					
301.0 Organization	\$ 100	\$ -	\$ -	\$ -	\$ 100
302.0 Franchises and Consents	7	-	-	-	7
303.0 Miscellaneous Intangible Plant	314,973	28,367	(50,831)	1	292,510
Subtotal- Intangible	<u>315,080</u>	<u>28,367</u>	<u>(50,831)</u>	<u>1</u>	<u>292,617</u>
<b>TRANSMISSION</b>					
350.0 Land and Land Rights	\$ 14,683	\$ 73	\$ -	\$ -	\$ 14,756
352.0 Structures and Improvements	35,471	-	-	-	35,471
353.0 Station Equipment	504,270	31,744	(6,495)	-	529,519
354.0 Towers and Fixtures	87,252	10,602	(1,303)	-	96,551
355.0 Poles and Fixtures	106,851	574	(5)	(1)	107,419
356.0 Overhead Conductors and Devices	180,118	22,477	(691)	-	201,904
357.0 Underground Conduit	102,049	9,253	(130)	-	111,172
358.0 Underground Conductors and Devices	162,198	35,061	(229)	-	197,030
359.0 Roads and Trails	28,669	-	-	-	28,669
Subtotal - Transmission	<u>1,221,561</u>	<u>109,784</u>	<u>(8,853)</u>	<u>(1)</u>	<u>1,322,491</u>
<b>DISTRIBUTION</b>					
360.0 Land and Land Rights	\$ 23,053	\$ 86	\$ -	\$ 1	\$ 23,140
361.0 Structures and Improvements	100,645	1,981	(206)	-	102,420
362.0 Station Equipment	582,745	59,294	(9,970)	-	632,069
364.0 Poles, Towers and Fixtures	748,679	58,215	(7,429)	-	799,465
365.0 Overhead Conductors and Devices	770,601	62,782	(8,718)	(1)	824,664
366.0 Underground Conduit	164,963	51,493	(5,787)	-	210,669
367.0 Underground Conductors and Devices	613,099	83,402	(12,892)	-	683,609
368.0 Line Transformers	538,179	42,999	(11,108)	-	570,070
369.0 Services	124,470	13,002	(1,669)	(1)	135,802
370.0 Meters	156,833	11,709	(7,546)	-	160,996
370.1 Meter Communication Equipment	45	-	-	1	46
371.0 Installations on Customers' Premises	5,022	1,288	-	-	6,310
373.0 Street Lighting and Signal Systems	66,765	10,900	(5,124)	(3)	72,538
Subtotal - Distribution	<u>3,895,099</u>	<u>397,151</u>	<u>(70,449)</u>	<u>(3)</u>	<u>4,221,798</u>
<b>GENERAL PLANT</b>					
389.0 Land and Land Rights	6,567	-	-	-	6,567
390.1 Structures and Improvements	184,906	18,974	-	-	203,880
391.0 Office Furniture and Equipment	45,161	2,399	(5,420)	19	42,159
392.0 Transportation Equipment	77,863	10,348	(7,479)	(115)	80,617
393.0 Stores Equipment	(4,784)	-	-	-	(4,784)
394.0 Tools, Shop and Garage Equipment	36,104	524	(350)	169	36,447
395.0 Laboratory Equipment	1,652	-	(58)	(44)	1,550
396.0 Power Operated Equipment	3,400	-	-	(276)	3,124
397.0 Communication Equipment	64,391	6,566	(557)	(11)	70,389
398.0 Miscellaneous Equipment	93	-	(35)	-	58
Subtotal - General Plant	<u>415,353</u>	<u>38,811</u>	<u>(13,899)</u>	<u>(258)</u>	<u>440,007</u>
<b>GENERAL PLANT - LEASEHOLD IMPROVEMENTS</b>					
390.2 Improvements Leased Property	22,147	-	-	-	22,147
Total - Electric Plant In Service	<u>\$ 5,869,240</u>	<u>574,113</u>	<u>(144,032)</u>	<u>(261)</u>	<u>\$ 6,299,060</u>
<b>RECAP</b>					
	Original Cost 12/31/2024	Additions	Retirements	Transfers & Adjustments	Original Cost 12/31/2025
Intangible	\$ 315,080	\$ 28,367	\$ (50,831)	\$ 1	\$ 292,617
Transmission	1,221,561	109,784	(8,853)	(1)	1,322,491
Distribution	3,895,099	397,151	(70,449)	(3)	4,221,798
General Plant	437,500	38,811	(13,899)	(258)	462,154
Total YTD ° Electric Plant in Service	<u>\$ 5,869,240</u>	<u>\$ 574,113</u>	<u>\$ (144,032)</u>	<u>\$ (261)</u>	<u>\$ 6,299,060</u>

**DUQUESNE LIGHT COMPANY**  
**Reserve Balances**  
**Balances As of December 31, 2025**  
**(Thousands of Dollars)**

	Book Reserve 12/31/2024	Provisions	Retirements	Transfers & Adjustments	Book Reserve 12/31/2025
<b>TRANSMISSION</b>					
350.0 Land and Land Rights	\$ (9)	\$ -	\$ -	\$ 2	\$ (7)
352.0 Structures and Improvements	13,654	834	-	18	14,506
353.0 Station Equipment	188,409	15,597	(6,495)	(1,503)	196,008
354.0 Towers and Fixtures	33,543	1,225	(1,303)	(84)	33,381
355.0 Poles and Fixtures	20,674	2,145	(5)	123	22,937
358.0 Overhead Conductors and Devices	43,829	3,149	(691)	(308)	45,979
357.0 Underground Conduit	38,206	1,832	(130)	(19)	39,889
358.0 Underground Conductors and Devices	43,140	3,240	(229)	(35)	46,116
359.0 Roads and Trails	2,525	507	-	-	3,032
Subtotal - Transmission	<u>383,971</u>	<u>28,529</u>	<u>(8,853)</u>	<u>(1,806)</u>	<u>401,841</u>
<b>DISTRIBUTION</b>					
360.0 Land and Land Rights	-	-	-	-	-
361.0 Structures and Improvements	46,847	2,360	(206)	71	49,072
362.0 Station Equipment	209,209	12,914	(9,970)	(3,301)	208,852
364.0 Poles, Towers and Fixtures	217,227	16,829	(7,429)	(5,748)	220,879
365.0 Overhead Conductors and Devices	219,905	21,566	(8,718)	(1,138)	231,615
366.00 Underground Conduit	56,104	2,712	(5,787)	(570)	52,459
367.00 Underground Conductors and Devices	160,191	18,204	(12,892)	(3,896)	161,607
368.00 Line Transformers	167,751	18,312	(11,108)	(407)	174,548
369.0 Services	42,803	2,378	(1,669)	(852)	42,660
370.0 Meters	52,519	10,674	(7,546)	(28)	55,619
370.1 Meter Communications	22	5	-	-	27
371.0 Installations on Customers' Premises	689	644	-	-	1,333
373.0 Street Lighting and Signal Systems	24,387	3,044	(5,124)	(214)	22,093
Subtotal - Distribution	<u>1,197,654</u>	<u>109,642</u>	<u>(70,449)</u>	<u>(16,083)</u>	<u>1,220,764</u>
<b>GENERAL PLANT</b>					
389.0 Land and Land Rights	-	-	-	-	-
390.1 Structures and Improvements	66,211	6,158	-	6	72,375
391.0 Office Furniture and Equipment	20,908	6,249	(5,516)	-	21,641
392.0 Transportation Equipment	41,112	4,434	(7,479)	369	38,436
393.0 Stores Equipment	762	40	-	-	802
394.0 Tools, Shop and Garage Equipment	13,245	1,476	(181)	(1)	14,539
395.0 Laboratory Equipment	1,089	83	(102)	1	1,071
396.0 Power Operated Equipment	2,185	144	(276)	(4)	2,049
397.0 Communication Equipment	37,284	4,470	(567)	-	41,187
398.0 Miscellaneous Equipment	81	4	(35)	-	50
Subtotal - General Plant	<u>182,877</u>	<u>23,058</u>	<u>(14,156)</u>	<u>371</u>	<u>192,150</u>
Total Accum Depreciation - Electric Plant in Service					
<b>INTANGIBLE</b>					
301.0 Organization	Non-Depreciable	-	-	-	Non-Depreciable
302.0 Franchises and Consents	Non-Depreciable	-	-	-	Non-Depreciable
303.0 Miscellaneous Intangible Plant	192,539	54,269	(50,831)	-	195,977
Subtotal - Intangible	<u>192,539</u>	<u>54,269</u>	<u>(50,831)</u>	<u>-</u>	<u>195,977</u>
<b>GENERAL PLANT - LEASEHOLD IMPROVEMENTS</b>					
390.2 Improvements Leased Property	14,230	1,061	-	1	15,292
Subtotal - General Plant	<u>14,230</u>	<u>1,061</u>	<u>-</u>	<u>1</u>	<u>15,292</u>
Total- Accumulated Amortization	<u>\$ 1,971,271</u>	<u>\$ 216,559</u>	<u>\$ (144,289)</u>	<u>\$ (17,517)</u>	<u>\$ 2,026,024</u>
<b>RECAP</b>					
	Book Reserve	Provisions	Retirements	Transfers & Adjustments	Book Reserve
Intangible	\$ 192,539	\$ 54,269	\$ (50,831)	\$ -	\$ 195,977
Transmission	383,971	28,529	(8,853)	(1,806)	401,841
Distribution	1,197,654	109,642	(70,449)	(16,083)	1,220,764
General Plant	197,107	24,119	(14,156)	372	207,442
Total- Accumulated Depreciation and Amortization	<u>\$ 1,971,271</u>	<u>\$ 216,559</u>	<u>\$ (144,289)</u>	<u>\$ (17,517)</u>	<u>\$ 2,026,024</u>

- Q. Provide a comparison of calculated depreciation accruals versus book accruals by function and by account if available.
  
- A. Attachment V-B-1, pages 2 through 7, provide Duquesne Light Company's calculated and book accruals by function and by account for the historic test year ending December 31, 2023, future test year ending December 31, 2024 and fully projected future test year ending December 31, 2025.

**DUQUESNE LIGHT COMPANY**

**COMPARISON OF CALCULATED AND BOOK  
DEPRECIATION ACCRUALS AS OF DECEMBER 31, 2023**

	<b>DEPRECIABLE GROUP</b>	<b>CALCULATED DEPRECIATION ACCRUALS</b>	<b>BOOK DEPRECIATION ACCRUALS</b>
	(1)	(2)	(3)
<b>DEPRECIABLE PLANT</b>			
<b>TRANSMISSION PLANT</b>			
352	STRUCTURES AND IMPROVEMENTS		
	MAJOR STRUCTURES	678,170	617,558
	OTHER SMALL STRUCTURES	182,604	166,403
	TOTAL ACCOUNT 352	<u>860,774</u>	<u>783,961</u>
353	STATION EQUIPMENT	14,899,091	14,611,690
354	TOWERS AND FIXTURES	1,057,342	1,059,285
355	POLES AND FIXTURES	2,156,287	2,130,762
356	OVERHEAD CONDUCTORS AND DEVICES	2,696,102	2,569,943
357	UNDERGROUND CONDUIT	1,710,305	1,694,572
358	UNDERGROUND CONDUCTORS AND DEVICES	2,978,724	2,942,723
359	ROADS AND TRAILS	506,507	507,224
	<b>TOTAL TRANSMISSION PLANT</b>	<b>26,865,132</b>	<b>26,300,160</b>
<b>DISTRIBUTION PLANT</b>			
361	STRUCTURES AND IMPROVEMENTS		
	MAJOR STRUCTURES	1,439,351	1,330,834
	OTHER SMALL STRUCTURES	736,180	660,923
	TOTAL ACCOUNT 361	<u>2,175,531</u>	<u>1,991,757</u>
362	STATION EQUIPMENT		
	COMPANY STATIONS	11,193,054	10,659,854
	CUSTOMER HIGH TENSION	1,141,087	1,072,605
	PORTABLE SUBSTATIONS	181,172	173,257
	TOTAL ACCOUNT 362	<u>12,515,313</u>	<u>11,905,716</u>
364.1	POLES, TOWERS AND FIXTURES	16,077,325	15,585,209
365	OVERHEAD CONDUCTORS AND DEVICES	20,429,411	20,155,320
366	UNDERGROUND CONDUIT	2,079,767	2,185,350
367	UNDERGROUND CONDUCTORS AND DEVICES	16,624,202	17,375,606
368	LINE TRANSFORMERS		
	OVERHEAD	9,015,690	9,591,779
	CONVENTIONAL DISTRIBUTION	2,795,858	2,923,370
	NETWORK	2,540,068	2,676,119
	UNDERGROUND RESISTORS DISTRIBUTION	1,370,029	1,446,830
	TOTAL ACCOUNT 368	<u>15,721,645</u>	<u>16,638,098</u>
369.2	SERVICES	2,006,867	1,943,129
370	METERS AND SMART METERS	9,828,167	10,620,143
370.1	METERS - COMMUNICATION EQUIPMENT	4,519	6,325
371	EV CHARGERS	201,015	211,779
373	STREET LIGHTING EQUIPMENT	2,563,368	2,336,239
	<b>TOTAL DISTRIBUTION PLANT</b>	<b>100,227,130</b>	<b>100,954,671</b>

DUQUESNE LIGHT COMPANY

**COMPARISON OF CALCULATED AND BOOK  
DEPRECIATION ACCRUALS AS OF DECEMBER 31, 2023**

DEPRECIABLE GROUP	CALCULATED DEPRECIATION ACCRUALS	BOOK DEPRECIATION ACCRUALS
(1)	(2)	(3)
<b>GENERAL PLANT</b>		
390		
STRUCTURES AND IMPROVEMENTS		
MAJOR STRUCTURES	5,088,116	5,014,392
OTHER SMALL STRUCTURES	185,281	182,587
TOTAL ACCOUNT 390	5,273,397	5,196,979
391		
OFFICE FURNITURE AND EQUIPMENT		
OFFICE FURNITURE	283,588	259,164
E.D.P EQUIPMENT	7,128,589	5,864,033
TOTAL ACCOUNT 391	7,412,177	6,123,197
392	**	**
TRANSPORTATION EQUIPMENT		
393	44,081	40,107
STORES EQUIPMENT		
394	1,417,000	1,450,310
TOOLS, SHOP AND GARAGE EQUIPMENT		
395	86,835	87,494
LABORATORY EQUIPMENT		
396	**	**
POWER OPERATED EQUIPMENT		
397	4,507,361	4,286,905
COMMUNICATION EQUIPMENT		
398	7,626	8,347
MISCELLANEOUS EQUIPMENT		
<b>TOTAL GENERAL PLANT</b>	<b>18,748,477</b>	<b>17,193,339</b>
<b>TOTAL DEPRECIABLE PLANT</b>	<b>145,840,739</b>	<b>144,448,170</b>

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

DUQUESNE LIGHT COMPANY

COMPARISON OF CALCULATED AND BOOK  
DEPRECIATION ACCRUALS AS OF DECEMBER 31, 2024

	DEPRECIABLE GROUP (1)	CALCULATED DEPRECIATION ACCRUALS (2)	BOOK DEPRECIATION ACCRUALS (3)
<b>DEPRECIABLE PLANT</b>			
<b>TRANSMISSION PLANT</b>			
352	STRUCTURES AND IMPROVEMENTS		
	MAJOR STRUCTURES	720,658	660,340
	OTHER SMALL STRUCTURES	188,774	173,236
	TOTAL ACCOUNT 352	909,432	833,576
353	STATION EQUIPMENT	15,489,654	15,216,318
354	TOWERS AND FIXTURES	1,156,375	1,162,872
355	POLES AND FIXTURES	2,170,558	2,138,827
356	OVERHEAD CONDUCTORS AND DEVICES	3,073,084	2,969,753
357	UNDERGROUND CONDUIT	1,781,388	1,753,757
358	UNDERGROUND CONDUCTORS AND DEVICES	2,967,770	2,925,399
359	ROADS AND TRAILS	506,504	507,266
	<b>TOTAL TRANSMISSION PLANT</b>	<b>28,054,765</b>	<b>27,507,768</b>
<b>DISTRIBUTION PLANT</b>			
361	STRUCTURES AND IMPROVEMENTS		
	MAJOR STRUCTURES	1,692,665	1,607,461
	OTHER SMALL STRUCTURES	789,031	731,665
	TOTAL ACCOUNT 361	2,481,696	2,339,126
362	STATION EQUIPMENT		
	COMPANY STATIONS	11,630,864	11,110,054
	CUSTOMER HIGH TENSION	1,162,258	1,095,017
	PORTABLE SUBSTATIONS	192,692	184,875
	TOTAL ACCOUNT 362	12,985,814	12,389,946
364.1	POLES, TOWERS AND FIXTURES	16,671,287	16,277,107
365	OVERHEAD CONDUCTORS AND DEVICES	21,128,334	20,834,571
366	UNDERGROUND CONDUIT	2,284,378	2,381,851
367	UNDERGROUND CONDUCTORS AND DEVICES	16,578,201	17,214,388
368	LINE TRANSFORMERS		
	OVERHEAD	9,660,449	10,218,084
	CONVENTIONAL DISTRIBUTION	3,027,316	3,149,914
	NETWORK	2,731,347	2,870,283
	UNDERGROUND RESISTORS DISTRIBUTION	1,470,045	1,546,744
	TOTAL ACCOUNT 368	16,889,157	17,785,025
369.2	SERVICES	2,292,380	2,274,012
370	METERS AND SMART METERS	9,759,258	10,533,879
370.1	METERS - COMMUNICATION EQUIPMENT	4,455	5,290
371	EV CHARGERS	564,692	570,789
373	STREET LIGHTING EQUIPMENT	3,000,479	2,917,524
	<b>TOTAL DISTRIBUTION PLANT</b>	<b>104,640,131</b>	<b>105,523,508</b>

DUQUESNE LIGHT COMPANY

COMPARISON OF CALCULATED AND BOOK  
DEPRECIATION ACCRUALS AS OF DECEMBER 31, 2024

DEPRECIABLE GROUP	CALCULATED DEPRECIATION ACCRUALS	BOOK DEPRECIATION ACCRUALS
(1)	(2)	(3)
<b>GENERAL PLANT</b>		
390		
STRUCTURES AND IMPROVEMENTS		
MAJOR STRUCTURES	5,746,844	5,659,087
OTHER SMALL STRUCTURES	200,564	198,049
TOTAL ACCOUNT 390	5,947,408	5,857,136
391		
OFFICE FURNITURE AND EQUIPMENT		
OFFICE FURNITURE	283,035	254,499
E.D.P EQUIPMENT	6,646,204	6,270,948
TOTAL ACCOUNT 391	6,929,239	6,525,447
392	**	**
TRANSPORTATION EQUIPMENT		
393	40,651	39,940
STORES EQUIPMENT		
394	1,437,911	1,469,353
TOOLS, SHOP AND GARAGE EQUIPMENT		
395	86,835	85,202
LABORATORY EQUIPMENT		
396	**	**
POWER OPERATED EQUIPMENT		
397	4,294,865	4,271,119
COMMUNICATION EQUIPMENT		
398	4,609	5,489
MISCELLANEOUS EQUIPMENT		
<b>TOTAL GENERAL PLANT</b>	<b>18,741,518</b>	<b>18,253,686</b>
<b>TOTAL DEPRECIABLE PLANT</b>	<b>151,436,414</b>	<b>151,284,962</b>

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

DUQUESNE LIGHT COMPANY

COMPARISON OF CALCULATED AND BOOK  
DEPRECIATION ACCRUALS AS OF DECEMBER 31, 2025

	DEPRECIABLE GROUP (1)	CALCULATED DEPRECIATION ACCRUALS (2)	BOOK DEPRECIATION ACCRUALS (3)
<b>DEPRECIABLE PLANT</b>			
<b>TRANSMISSION PLANT</b>			
352	STRUCTURES AND IMPROVEMENTS		
	MAJOR STRUCTURES	718,894	655,653
	OTHER SMALL STRUCTURES	187,834	172,179
	TOTAL ACCOUNT 352	906,728	827,832
353	STATION EQUIPMENT	16,294,441	16,076,510
354	TOWERS AND FIXTURES	1,294,403	1,309,856
355	POLES AND FIXTURES	2,170,058	2,130,640
356	OVERHEAD CONDUCTORS AND DEVICES	3,454,393	3,366,802
357	UNDERGROUND CONDUIT	1,944,584	1,908,113
358	UNDERGROUND CONDUCTORS AND DEVICES	3,643,345	3,600,526
359	ROADS AND TRAILS	506,504	507,194
	<b>TOTAL TRANSMISSION PLANT</b>	<b>30,214,456</b>	<b>29,727,473</b>
<b>DISTRIBUTION PLANT</b>			
361	STRUCTURES AND IMPROVEMENTS		
	MAJOR STRUCTURES	1,776,074	1,678,828
	OTHER SMALL STRUCTURES	801,092	741,784
	TOTAL ACCOUNT 361	2,577,166	2,420,612
362	STATION EQUIPMENT		
	COMPANY STATIONS	13,122,598	12,808,301
	CUSTOMER HIGH TENSION	1,322,631	1,278,399
	PORTABLE SUBSTATIONS	222,977	217,776
	TOTAL ACCOUNT 362	14,668,206	14,304,476
364.1	POLES, TOWERS AND FIXTURES	17,958,342	17,801,382
365	OVERHEAD CONDUCTORS AND DEVICES	22,699,196	22,463,582
366	UNDERGROUND CONDUIT	2,937,248	3,027,457
367	UNDERGROUND CONDUCTORS AND DEVICES	18,990,381	19,919,152
368	LINE TRANSFORMERS		
	OVERHEAD	10,305,687	10,868,359
	CONVENTIONAL DISTRIBUTION	3,225,213	3,349,332
	NETWORK	2,907,830	3,052,169
	UNDERGROUND RESISTORS DISTRIBUTION	1,564,151	1,642,059
	TOTAL ACCOUNT 368	18,002,881	18,911,919
369.2	SERVICES	2,557,295	2,577,666
370	METERS	9,897,567	10,770,391
370.1	METERS - COMMUNICATION EQUIPMENT	4,386	4,155
371	EV CHARGERS	706,534	708,995
373	STREET LIGHTING EQUIPMENT	3,390,400	3,438,988
	<b>TOTAL DISTRIBUTION PLANT</b>	<b>114,389,602</b>	<b>116,348,775</b>

DUQUESNE LIGHT COMPANY

COMPARISON OF CALCULATED AND BOOK  
DEPRECIATION ACCRUALS AS OF DECEMBER 31, 2025

DEPRECIABLE GROUP (1)	CALCULATED DEPRECIATION ACCRUALS (2)	BOOK DEPRECIATION ACCRUALS (3)
<b>GENERAL PLANT</b>		
390		
STRUCTURES AND IMPROVEMENTS		
MAJOR STRUCTURES	6,666,600	6,568,963
OTHER SMALL STRUCTURES	221,339.00	218,777
TOTAL ACCOUNT 390	6,887,939	6,787,740
391		
OFFICE FURNITURE AND EQUIPMENT		
OFFICE FURNITURE	270,756	240,892
E.D.P EQUIPMENT	6,071,769	5,397,541
TOTAL ACCOUNT 391	6,342,525	5,638,433
392	*	*
TRANSPORTATION EQUIPMENT		
393	40,651	39,932
STORES EQUIPMENT		
394	1,451,050	1,481,158
TOOLS, SHOP AND GARAGE EQUIPMENT		
395	81,729	81,403
LABORATORY EQUIPMENT		
396	*	*
POWER OPERATED EQUIPMENT		
397	4,677,249	4,553,179
COMMUNICATION EQUIPMENT		
398	2,356	3,628
MISCELLANEOUS EQUIPMENT		
<b>TOTAL GENERAL PLANT</b>	<b>19,483,499</b>	<b>18,585,473</b>
<b>TOTAL DEPRECIABLE PLANT</b>	<b>164,087,557</b>	<b>164,661,721</b>

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

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

**DUQUESNE LIGHT COMPANY**

**COMPARISON OF EXISTING SURVIVOR CURVE AND DEPRECIATION RATE  
AS OF DECEMBER 31, 2025**

<u>DEPRECIABLE GROUP</u>		<u>MOST RECENT FILING</u>		<u>CURRENT FILING</u>		<u>REASON FOR</u>
<u>(1)</u>		<u>CURVE</u>	<u>RATE</u>	<u>CURVE</u>	<u>RATE</u>	<u>ACTUAL CHANGE</u>
		<u>(2)</u>	<u>(3)</u>	<u>(4)</u>	<u>(5)</u>	<u>(6)</u>
<b>DEPRECIABLE PLANT</b>						
<b>TRANSMISSION PLANT</b>						
352	STRUCTURES AND IMPROVEMENTS					
	MAJOR STRUCTURES	65-R3	3.18	65-R3	2.37	a
	OTHER SMALL STRUCTURES	45-R3	2.38	45-R3	2.20	a
353	STATION EQUIPMENT	38-S0	3.26	38-S0	3.04	a
354	TOWERS AND FIXTURES	80-R3	1.20	80-R3	1.36	a
355	POLES AND FIXTURES	55-R3	1.93	55-R3	1.98	a
356	OVERHEAD CONDUCTORS AND DEVICES	65-R3	1.63	65-R3	1.67	a
357	UNDERGROUND CONDUIT	60-S3	1.73	60-S3	1.72	a
358	UNDERGROUND CONDUCTORS AND DEVICES	60-R3	1.83	60-R3	1.83	a
359	ROADS AND TRAILS	60-R4	1.77	60-R4	1.77	a
<b>DISTRIBUTION PLANT</b>						
361	STRUCTURES AND IMPROVEMENTS					
	MAJOR STRUCTURES	70-R3	2.37	70-R3	2.53	a
	OTHER SMALL STRUCTURES	45-R3	2.06	45-R3	2.06	a
362	STATION EQUIPMENT					
	COMPANY STATIONS	55-R1	2.09	55-R1	2.22	a
	CUSTOMER HIGH TENSION	45-R0.5	2.46	45-R0.5	2.69	a
	PORTABLE SUBSTATIONS	45-R0.5	2.95	45-R0.5	2.64	a
364.1	POLES, TOWERS AND FIXTURES	58-R1	2.12	58-R1	2.23	a
365	OVERHEAD CONDUCTORS AND DEVICES	50-R0.5	2.65	50-R0.5	2.72	a
366	UNDERGROUND CONDUIT	75-R4	1.40	75-R4	1.44	a
367	UNDERGROUND CONDUCTORS AND DEVICES	45-R1.5	2.72	45-R1.5	2.91	a

**DUQUESNE LIGHT COMPANY**

**COMPARISON OF EXISTING SURVIVOR CURVE AND DEPRECIATION RATE  
AS OF DECEMBER 31, 2025**

<b>DEPRECIABLE GROUP</b>		<b>MOST RECENT FILING</b>		<b>CURRENT FILING</b>		<b>REASON FOR</b>
<b>(1)</b>	<b>(2)</b>	<b>(3)</b>	<b>(4)</b>	<b>(5)</b>	<b>(6)</b>	<b>ACTUAL CHANGE</b>
368	LINE TRANSFORMERS					
	OVERHEAD	39-S0	3.32	39-S0	3.21	a
	CONVENTIONAL DISTRIBUTION NETWORK	45-R0.5	3.09	45-R0.5	3.08	a
	UNDERGROUND RESISTORS DISTRIBUTION	30-L0	4.72	30-L0	4.40	a
		40-R1.5	3.22	40-R1.5	3.11	a
369.2	SERVICES	65-R1.5	2.09	65-R1.5	1.90	a
370	METERS	18-S0	7.02	18-S0	6.69	a
370.1	METERS - COMMUNICATION EQUIPMENT	10-S4	n/a	10-S4	9.18	a
371	EV CHARGERS	n/a	n/a	10-L3	11.24	c
373	STREET LIGHTING EQUIPMENT	30-L0	2.86	30-L0	4.74	a
	<b>GENERAL PLANT</b>					
390	STRUCTURES AND IMPROVEMENTS					
	MAJOR STRUCTURES	58-R2	3.07	58-R2	3.37	a
	OTHER SMALL STRUCTURES	45-R3	2.39	45-R3	2.39	a
391	OFFICE FURNITURE AND EQUIPMENT					
	OFFICE FURNITURE	20-SQ	5.00	20-SQ	4.45	b
	E.D.P EQUIPMENT	5-SQ	20.00	5-SQ	17.78	b
392	TRANSPORTATION EQUIPMENT		*		*	
393	STORES EQUIPMENT	30-SQ	3.33	30-SQ	3.27	b
394	TOOLS, SHOP AND GARAGE EQUIPMENT	25-SQ	4.00	25-SQ	4.08	b
395	LABORATORY EQUIPMENT	20-SQ	5.00	20-SQ	4.98	b
396	POWER OPERATED EQUIPMENT		*		*	

**DUQUESNE LIGHT COMPANY**

**COMPARISON OF EXISTING SURVIVOR CURVE AND DEPRECIATION RATE  
AS OF DECEMBER 31, 2025**

<b>DEPRECIABLE GROUP</b>		<b>MOST RECENT FILING</b>		<b>CURRENT FILING</b>		<b>REASON FOR</b>
<b>(1)</b>		<b>CURVE</b>	<b>RATE</b>	<b>CURVE</b>	<b>RATE</b>	<b>ACTUAL CHANGE</b>
		<b>(2)</b>	<b>(3)</b>	<b>(4)</b>	<b>(5)</b>	<b>(6)</b>
397	COMMUNICATION EQUIPMENT	15-SQ	6.67	15-SQ	6.49	b
398	MISCELLANEOUS EQUIPMENT	20-SQ	5.00	20-SQ	7.70	b

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

\*\* No rate established. Expense based on remaining life of meter program.

LEGEND:

a - PLANT AND RESERVE ACTIVITY

b - AMORTIZATION ACCOUNT

c - NEW PLANT ACCOUNT

**DUQUESNE LIGHT COMPANY**

**COMPARISON OF EXISTING SURVIVOR CURVE AND DEPRECIATION RATE  
AS OF DECEMBER 31, 2024**

<u>DEPRECIABLE GROUP</u>		<u>MOST RECENT FILING</u>		<u>CURRENT FILING</u>		<u>REASON FOR</u>
<u>(1)</u>		<u>CURVE</u>	<u>RATE</u>	<u>CURVE</u>	<u>RATE</u>	<u>ACTUAL CHANGE</u>
		<u>(2)</u>	<u>(3)</u>	<u>(4)</u>	<u>(5)</u>	<u>(6)</u>
<b>DEPRECIABLE PLANT</b>						
<b>TRANSMISSION PLANT</b>						
352	STRUCTURES AND IMPROVEMENTS					
	MAJOR STRUCTURES	65-R3	3.21	65-R3	2.39	a
	OTHER SMALL STRUCTURES	45-R3	2.40	45-R3	2.21	a
353	STATION EQUIPMENT	38-S0	3.30	38-S0	3.02	a
354	TOWERS AND FIXTURES	80-R3	1.18	80-R3	1.33	a
355	POLES AND FIXTURES	55-R3	1.90	55-R3	2.00	a
356	OVERHEAD CONDUCTORS AND DEVICES	65-R3	1.52	65-R3	1.65	a
357	UNDERGROUND CONDUIT	60-S3	1.74	60-S3	1.72	a
358	UNDERGROUND CONDUCTORS AND DEVICES	60-R3	1.82	60-R3	1.80	a
359	ROADS AND TRAILS	60-R4	1.77	60-R4	1.77	a
<b>DISTRIBUTION PLANT</b>						
361	STRUCTURES AND IMPROVEMENTS					
	MAJOR STRUCTURES	70-R3	2.15	70-R3	2.46	a
	OTHER SMALL STRUCTURES	45-R3	2.05	45-R3	2.07	a
362	STATION EQUIPMENT					
	COMPANY STATIONS	55-R1	2.16	55-R1	2.09	a
	CUSTOMER HIGH TENSION	45-R0.5	2.53	45-R0.5	2.50	a
	PORTABLE SUBSTATIONS	45-R0.5	3.29	45-R0.5	2.43	a
364.1	POLES, TOWERS AND FIXTURES	58-R1	2.11	58-R1	2.17	a
365	OVERHEAD CONDUCTORS AND DEVICES	50-R0.5	2.68	50-R0.5	2.70	a
366	UNDERGROUND CONDUIT	75-R4	1.40	75-R4	1.44	a
367	UNDERGROUND CONDUCTORS AND DEVICES	45-R1.5	2.74	45-R1.5	2.81	a
368	LINE TRANSFORMERS					
	OVERHEAD	39-S0	3.35	39-S0	3.19	a
	CONVENTIONAL DISTRIBUTION	45-R0.5	3.15	45-R0.5	3.07	a
	NETWORK	30-L0	4.81	30-L0	4.38	a
	UNDERGROUND RESISTORS DISTRIBUTION	40-R1.5	3.26	40-R1.5	3.11	a

**DUQUESNE LIGHT COMPANY**

**COMPARISON OF EXISTING SURVIVOR CURVE AND DEPRECIATION RATE  
AS OF DECEMBER 31, 2024**

<b>DEPRECIABLE GROUP</b>		<b>MOST RECENT FILING</b>		<b>CURRENT FILING</b>		<b>REASON FOR</b>
<b>(1)</b>	<b>(1)</b>	<b>CURVE</b>	<b>RATE</b>	<b>CURVE</b>	<b>RATE</b>	<b>ACTUAL CHANGE</b>
		<b>(2)</b>	<b>(3)</b>	<b>(4)</b>	<b>(5)</b>	<b>(6)</b>
369.2	SERVICES	65-R1.5	1.96	65-R1.5	1.83	a
370.2	SMART METERS	18-S0	7.51	18-S0	6.72	a
370.1	METERS - COMMUNICATION EQUIPMENT	10-S4	n/a	10-S4	11.69	a
371	EV CHARGERS	n/a	n/a	10-L3	11.37	c
373	STREET LIGHTING EQUIPMENT	30-L0	2.86	30-L0	4.37	a
 <b>GENERAL PLANT</b>						
390	STRUCTURES AND IMPROVEMENTS					
	MAJOR STRUCTURES	58-R2	3.05	58-R2	3.20	a
	OTHER SMALL STRUCTURES	45-R3	2.41	45-R3	2.39	a
391	OFFICE FURNITURE AND EQUIPMENT					
	OFFICE FURNITURE	20-SQ	5.00	20-SQ	4.50	b
	E.D.P EQUIPMENT	5-SQ	20.00	5-SQ	18.87	b
392	TRANSPORTATION EQUIPMENT		*			
393	STORES EQUIPMENT	30-SQ	3.33	30-SQ	3.27	b
394	TOOLS, SHOP AND GARAGE EQUIPMENT	25-SQ	4.00	25-SQ	4.08	b
395	LABORATORY EQUIPMENT	20-SQ	5.00	20-SQ	4.91	b
396	POWER OPERATED EQUIPMENT		*			

**DUQUESNE LIGHT COMPANY**

**COMPARISON OF EXISTING SURVIVOR CURVE AND DEPRECIATION RATE  
AS OF DECEMBER 31, 2024**

<b>DEPRECIABLE GROUP</b>		<b>MOST RECENT FILING</b>		<b>CURRENT FILING</b>		<b>REASON FOR</b>
<b>(1)</b>		<b>CURVE</b>	<b>RATE</b>	<b>CURVE</b>	<b>RATE</b>	<b>ACTUAL CHANGE</b>
		<b>(2)</b>	<b>(3)</b>	<b>(4)</b>	<b>(5)</b>	<b>(6)</b>
397	COMMUNICATION EQUIPMENT	15-SQ	6.67	15-SQ	6.63	b
398	MISCELLANEOUS EQUIPMENT	20-SQ	5.00	20-SQ	5.95	b

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

\*\* No rate established. Expense based on remaining life of meter program.

LEGEND:

a - PLANT AND RESERVE ACTIVITY

b - AMORTIZATION ACCOUNT

c - NEW PLANT ACCOUNT

- Q. Where the retirement rate actuarial method of mortality analysis is utilized, set forth representative examples including charts depicting the observed and estimated survivor curves and a tabular presentation of the observed and estimated life tables plotted on the chart. Other analysis results shall be subject to request.
- A. Exhibit JJS-2 provides the observed and estimated survivor curves and life tables for all accounts analyzed by the actuarial method in Part VI of Exhibit JJS-2.

- Q. Provide the surviving original cost plant at the appropriate test year date or dates by account or functional property group and include claimed depreciation reserves. Provide annual depreciation accruals where appropriate. These calculations should be provided for plant in service as well as other categories of plant, including but not limited to, contributions in aid of construction, customers' advances for construction, and anticipated retirements associated with construction work in progress claims, if applicable.
- A. Exhibit JJS-1, Exhibit JJS-2 and Exhibit JJS-3 provides Duquesne Light Company's surviving original cost electric plant in service, accumulated book depreciation reserve, annual depreciation expense accruals, survivor curve, future depreciation accruals, and composite remaining life by test year date. No claim is being made in this rate case filing for contributions in aid of construction. No claim is being made in this rate case for customer advances for construction. No claim is being made in this rate case filing for construction work in progress.

- Q. Provide representative examples of detail calculations by vintage at account or at a more detailed level, as performed for these purposes. Other vintage detail calculations shall be subject to request.
  
- A. Examples of detailed depreciation calculations by vintage within account as of December 31, 2023 are set forth on pages II-7 through II-99 of Exhibit JJS-1; as of December 31, 2024 are set forth on pages VII-7 through VII-95 of Exhibit JJS-2; and as of December 31, 2025 are set forth on pages II-8 through II-97 of Exhibit JJS-3.

- Q. Provide a description of the depreciation methods utilized in calculating annual depreciation amounts and depreciation reserves, together with a discussion of the significant factors which were considered in arriving at estimates of service life and forecast retirements by facilities, accounts or sub-accounts, as applicable.
  
- A. The depreciation methods utilized in calculating annual and accrued depreciation are discussed in the section titled, "Calculation of Annual and Accrued Depreciation," beginning on page IV-2 of Exhibit JJS 2.