

Duquesne Light Company
JSS / Class ACOS Study
Fully Projected Future Test Year
Index to Exhibit 6- Jurisdictional Separation Study and Allocated Cost of Service Study

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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	RateBase	0	23	0	83
4	SW- Plant/ OM	303P	0	None	0	0	0	0
5	SW- Customer-related	303C	180,343	Dist	0	0	0	180,343
6	SW- Labor-related	303L	23,032	Labor	0	4,485	4	18,544
7	SW- AMI	303AMI	0	Dist	0	0	0	0
8	Software- RB / CIP/Cyber	303F	89,135	RateBase	248	19,443	22	69,422
9	Intangible Plant		292,617		249	23,951	26	268,392
10								
11	C. TRANSMISSION PLANT							
12	Transmission Plant	361	1,322,491	Tran	0	1,322,491	0	0
13	Transmission Plant	350-359	1,322,491		0	1,322,491	0	0
14								
15	D. DISTRIBUTION PLANT							
16	Land and Land Rights	360	23,140	Dist	0	0	0	23,140
17	Structures and Improvements	361	101,152	Dist	0	0	0	101,152
18	Direct Assignment	361	1,268	Pitcairn	0	0	1,268	0
19	Station Equipment	362	618,881	Dist	0	0	0	618,881
20	Station Equipment- Network	362	13,188	Dist	0	0	0	13,188
21	Poles, Towers and Fixtures	364	799,465	Dist	0	0	0	799,465
22	OH Conductors and Devices	365	824,665	Dist	0	0	0	824,665
23	UG Conduits- Radial	366	151,682	Dist	0	0	0	151,682
24	UG Conduits- Network	366	29,494	Dist	0	0	0	29,494
25	UG Conduits- URD	366	29,494	Dist	0	0	0	29,494
26	UG Conductors- Radial	367	492,198	Dist	0	0	0	492,198
27	UG Conductors- Network	367	95,705	Dist	0	0	0	95,705
28	UG Conductors- URD	367	95,705	Dist	0	0	0	95,705
29	Line Transformers- OH	368	354,174	Dist	0	0	0	354,174
30	Line Transformers- Radial	368	107,695	Dist	0	0	0	107,695
31	Line Transformers- Network	368	45,792	Dist	0	0	0	45,792
32	Line Transformers- URD	368	62,410	Dist	0	0	0	62,410
33	Services	369	135,802	Dist	0	0	0	135,802
34	Meters	370	159,997	Dist	0	0	0	159,997
35	Street Lighting	373	72,541	Dist	0	0	0	72,541
36	ARO- Dist Plant	ARO	1,042	Dist	0	0	0	1,042
37	Distribution Plant	360-373	4,215,490		0	0	1,268	4,214,222
38								

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Line	Account	No.	Balance	Allocator	Supply	Trans-mission	Pitcairn	Distribution
39	E. GENERAL PLANT							
40	General Plant	390	461,454	Labor	0	89,849	71	371,535
41	General Plant-EV	390EV	8,053	EV	0	0	0	8,053
42	General Plant	389-399	469,507		0	89,849	71	379,588
43								
44	TOTAL UTILITY PLANT		<u>6,300,105</u>		<u>249</u>	<u>1,436,290</u>	<u>1,364</u>	<u>4,862,202</u>
45								
46	II. DEPRECIATION RESERVE							
47	Intangible Plant	108.3	195,872	Intang	166	16,032	17	179,657
48	Transmission Plant	108.3	401,832	Tran	0	401,832	0	0
49	Structures and Improvements	108.5	48,795	Dist	0	0	0	48,795
50	Direct Assignment	108.5	278	Pitcairn	0	0	278	0
51	Station Equipment	108.5	208,958	Dist	0	0	0	208,958
52	Poles, Towers and Fixtures	108.5	220,877	Dist	0	0	0	220,877
53	OH Conductors and Devices	108.5	231,615	Dist	0	0	0	231,615
54	UG Conduits	108.5	52,458	Dist	0	0	0	52,458
55	UG Conductors	108.5	161,607	Dist	0	0	0	161,607
56	Line Transformers	108.5	174,548	Dist	0	0	0	174,548
57	Services	108.5	42,659	Dist	0	0	0	42,659
58	Meters	108.5	55,578	Dist	0	0	0	55,578
59	Street Lighting	108.5	22,093	Dist	0	0	0	22,093
60	EV Assets	108EV	1,507	EV	0	0	0	1,507
61	General	108.6	207,442	Labor	0	40,391	32	167,020
62	Depreciation Reserve	108	<u>2,026,119</u>		<u>166</u>	<u>458,255</u>	<u>327</u>	<u>1,567,371</u>
63								
64	III. OTHER RATE BASE ITEMS							
65	Cash Working Capital	131	51,318	OMxSupp	0	8,297	7	43,013
66	Cash Working Capital- Supp	131	10,248	Supp	10,248	0	0	0
67	Materials & Supplies		30,383	M&S	0	5,207	0	25,176
68	Capitalized Pension		97,470	Plant	4	22,221	21	75,224
69	Customer Deposits		(19,318)	Dep_CIAC	0	(10,000)	0	(9,318)
70	ADIT-EV		(339)	EV	0	0	0	(339)
71	ADIT- Transmission	154	(190,527)	Tran	0	(190,527)	0	0
72	ADIT- Distribution	154	(522,870)	PlantxTrans	0	0	(147)	(522,723)
73	ADIT- General	182	(19,443)	Labor	0	(3,786)	(3)	(15,654)
74	Other Rate Base	131-283	<u>(563,078)</u>		<u>10,252</u>	<u>(168,587)</u>	<u>(121)</u>	<u>(404,621)</u>
75								
76	TOTAL RATE BASE		<u>3,710,908</u>		<u>10,334</u>	<u>809,448</u>	<u>916</u>	<u>2,890,210</u>
77			3,710,908	Check				

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Line	Account	No.	Balance	Allocator	Supply	Trans-mission	Pitcairn	Distribution
78	I. OPERATING AND MAINTENANCE EXPENSES							
79	B. TRANSMISSION EXPENSE							
80	POLR Expense		259,387	Supp	259,387	0	0	0
81	Transmission Expense		14,092	Tran	0	14,092	0	0
82	Transmission Expense		<u>273,479</u>		<u>259,387</u>	<u>14,092</u>	<u>0</u>	<u>0</u>
83								
84	C. DISTRIBUTION EXPENSE							
85	Ops Supv & Engineering	580	12,069	PlantxTrans	0	0	3	12,066
86	Load Dispatching	581	1,124	Dist	0	0	0	1,124
87	Station Expenses	582	644	PlantxTrans	0	0	0	644
88	OH Line Expenses	583	513	PlantxTrans	0	0	0	513
89	UG Line Expenses	584	1,043	PlantxTrans	0	0	0	1,043
90	Meter Expenses	586	2,430	PlantxTrans	0	0	1	2,429
91	Customer Installation Expenses	587	9	PlantxTrans	0	0	0	9
92	Misc. Distribution Expenses	588	10,074	PlantxTrans	0	0	3	10,071
93	Rents	589	0	PlantxTrans	0	0	0	0
94	Maint Supv & Engineering	590	(166)	PlantxTrans	0	0	(0)	(166)
95	Maint of Structures	591	171	PlantxTrans	0	0	0	171
96	Maint of Station Equip	592	3,571	PlantxTrans	0	0	1	3,570
97	Maint of OH Lines	593	22,558	PlantxTrans	0	0	6	22,552
98	Maint of UG Lines	594	1,426	PlantxTrans	0	0	0	1,426
99	Maint of Line Transformers	595	18	PlantxTrans	0	0	0	18
100	Maint of Lighting	596	46	Dist	0	0	0	46
101	Maint of Meters	597	430	Dist	0	0	0	430
102	Maint of Misc. Plant	599	37	PlantxTrans	0	0	0	37
103	Oper. & Maint. Exp.	500-599	<u>55,997</u>		<u>0</u>	<u>0</u>	<u>15</u>	<u>55,982</u>
104			55,997		0	0	15	55,982
105	D. CUSTOMER ACCOUNTS AND SERVICE							
106	Supervision	901	14,104	Dist	0	0	0	14,104
107	Meter Reading Exp	902	1,967	Dist	0	0	0	1,967
108	Customer Records & Coll	903	1,609	Dist	0	0	0	1,609
109	Uncollectible Accounts	904	14,003	Dist	0	0	0	14,003
110	OPEN	904	0	Dist	0	0	0	0
111	Customer Accts. Exp.	901-905	<u>31,683</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>31,683</u>
112								
113	Customer Assistance	908	2,884	Dist	0	0	0	2,884
114	Beneficial Elec	908BE	1,181	Dist	0	0	0	1,181
115	Customer Service Exp.	908-916	<u>4,065</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>4,065</u>
116	Customer Accts. & Serv. Exp.	901-919	<u>35,748</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>35,748</u>

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Line	Account	No.	Balance	Allocator	Supply	Trans-mission	Pitcairn	Distribution
117								
118	E. ADMINISTRATIVE AND GENERAL							
119	A&G Salaries	920	47,325	Labor	0	9,214	7	38,103
120	A&G Cust	920CC	3,638	Dist	0	0	0	3,638
121	A&G Other- Meters	921M	1,080	Dist	0	0	0	1,080
122	A&G Other- AG	921	12,698	Labor	0	2,472	2	10,224
123	Outside Services- Customer Care	923CC	3,307	Dist	0	0	0	3,307
124	Outside Services- Other	923	30,224	Labor	0	5,885	5	24,335
125	Property Insurance	924	7,639	Plant	0	1,742	2	5,896
126	Injuries & Damages	925	1,323	Labor	0	258	0	1,065
127	Empl Pensions & Benefits	926	17,964	Labor	0	3,498	3	14,464
128	Regulatory Commission	928	913	Dist	0	0	0	913
129	A&G-EV	930EV	2,186	EV	0	0	0	2,186
130	Marketing, Communications	930.1	10	Dist	0	0	0	10
131	Misc. General Plant	930.2	7,415	Labor	0	1,444	1	5,970
132	General Plant Rent	931	4,212	Labor	0	820	1	3,391
133	Misc Genl Plant- Metering	935M	0	Dist	0	0	0	0
134	Misc Genl Plant- Other	935P	9,475	Labor	0	1,845	1	7,629
135	Admin & Genl. Exp.	920-932	149,409		0	27,177	22	122,210
136								
137	Total Operating Expenses		514,633		259,387	41,269	37	213,939
138								
139	II. DEPRECIATION EXPENSE							
140	Intangible- Customers	403	29,133	Dist	0	0	0	29,133
141	Intangible- Labor	403	3,495	Labor	0	681	1	2,814
142	Intangible- Rate Base	403	23,379	RateBase	65	5,100	6	18,209
143	Transmission Plant	403	29,549	Tran	0	29,549	0	0
144	Structures and Improvements	403	2,346	Dist	0	0	0	2,346
145	Direct assignment	403	34	Pitcairn	0	0	34	0
146	Station Equipment	403	13,438	Dist	0	0	0	13,438
147	Poles, Towers and Fixtures	403	17,381	Dist	0	0	0	17,381
148	OH Conductors and Devices	403	22,296	Dist	0	0	0	22,296
149	UG Conduits	403	3,042	Dist	0	0	0	3,042
150	UG Conductors	403	19,194	Dist	0	0	0	19,194
151	Line Transformers	403	18,839	Dist	0	0	0	18,839
152	Services	403	2,481	Dist	0	0	0	2,481
153	Meters	403	10,836	Dist	0	0	0	10,836

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Line	Account	No.	Balance	Allocator	Supply	Trans-mission	Pitcairn	Distribution
154	Street Lighting	403	3,170	Dist	0	0	0	3,170
155	General / Common Plant	364	24,412	Labor	0	4,753	4	19,655
156	Depr / Amort-EV	403EV	805	EV	0	0	0	805
157	Amort Exp- Reg Assets- Tran		3,276	Tran	0	3,276	0	0
158	Amort Exp- Reg Assets- Dist		15,058	Dist	0	0	0	15,058
159	Depreciation Expense	403	242,164		65	43,358	44	198,697
160								
161	III. TAXES and OTHER							
162	A. GENERAL TAXES							
163	Payroll related	408	8,598	Labor	0	1,674	1	6,923
164	PURTA, Real estate	408.16	2,184	Plant	0	498	0	1,686
165	Capital stock		0	Plant	0	0	0	0
166	Other	408	100	Plant	0	23	0	77
167	General Taxes		10,882		0	2,195	2	8,685
168								
169	B. GROSS RECEIPTS TAX							
170	Gross Receipts tax		58,960	GRT_Rev	16,327	4,991	0	37,642
171	Gross Receipts Tax		58,960		16,327	4,991	0	37,642
172								
173	B. FEDERAL / STATE INCOME TAXES							
174	State Income Tax Expense		9,677	PATax_Pres	58	5,757	3	3,859
175	Federal Income Tax Expense		34,363	FedTax_Pres	141	15,354	8	18,861
176	Income Taxes	409-411	44,040		199	21,110	11	22,720
177	Total Taxes	408-411	113,882		16,526	28,296	13	69,047
178								
179	TOTAL EXPENSES		870,679		275,978	112,924	94	481,683
180			15.1%		20.9%	22.3%	18.4%	11.6%
181	IV. OPERATING REVENUES at Present Rates							
182	Distribution Revenue		635,883	Dist	0	0	0	635,883
183	Transmission Revenue		186,272	Tran	0	186,272	0	0
184	POLR Revenue		276,728	Supp	276,728	0	0	0
185	Forfeited Discounts		4,593	Dist	0	0	0	4,593
186	Misc Service Revenue		1,975	Dist	0	0	0	1,975
187	Rent For Electric Property		12,146	Dist	0	0	0	12,146
188	Other Electric Revenues		143	Pitcairn	0	0	143	0
189	Operating Revenues		1,117,740		276,728	186,272	143	654,597
190								
191	TOTAL EXPENSES		870,679		275,978	112,924	94	481,683
192	V. NET INCOME at Present Rates		247,061		750	73,348	49	172,914
193			247,061	Check				

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Line	Account	No.	Balance	Allocator	Supply	Trans-mission	Pitcairn	Distribution
194	SUMMARY REPORT							
195	OPERATING REVENUES							
196	Utility Revenues	440-446	1,098,883		276,728	186,272	0	635,883
197	Other Operating Revenues	450-456	18,857		0	0	143	18,714
198	Total Operating Revenues		1,117,740		276,728	186,272	143	654,597
199								
200	OPERATING EXPENSES							
201	Distribution / Transmission	580-599	329,476		259,387	14,092	15	55,982
202	Customer Acctg & Service	901-919	35,748		0	0	0	35,748
203	Admin & General	920-932	149,409		0	27,177	22	122,210
204	Total Operating Expenses		514,633		259,387	41,269	37	213,939
205								
206	Depreciation Expense	403	242,164		65	43,358	44	198,697
207	Taxes Other Than Income Tax / Other	408	69,842		16,327	7,186	2	46,327
208	INCOME BEFORE INCOME TAXES		291,101		949	94,458	60	195,634
209	Income Taxes	409-411	44,040		199	21,110	11	22,720
210	NET INCOME		247,061		750	73,348	49	172,914
211	RATE BASE		3,710,908		10,334	809,448	916	2,890,210
212	Return on Rate Base		6.6577%		7.2567%	9.0615%	5.3450%	5.9827%
213								
214	REVENUE REQUIREMENTS							
215	Target Rate of Return		8.340%					8.34%
216	Rate Base		3,710,908					2,890,210
217								
218	Operating expenses		499,717					199,023
219	Uncollectibles expense		15,185					15,293
220	Depreciation expense		242,164					198,697
221	Regulatory Commission Expenses		1,048					1,060
222	General taxes / Other		10,882					8,685
223	Subtotal- Operating Costs to recover		768,996					422,758
224								
225	Target Return on Rate Base- After taxes		309,490					241,043
226	Income taxes to recover	20.05%	67,500	IncTax_Prop				48,320
227								
228	Subtotal- Rev Req before GRT		1,145,986					712,122
229	GRT needed	6.19%	64,354					43,528
230	TOTAL REVENUE REQUIREMENT		1,210,340					755,651
231								
232	Revenue at Present rates		1,117,740					654,597
233	Revenue Excess (Deficiency)		(92,600)					(101,054)

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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	RateBase	0	23	0	83
4	SW- Plant/ OM	303P	0	None	0	0	0	0
5	SW- Customer-related	303C	283,890	Dist	0	0	0	283,890
6	SW- Labor-related	303L	20,281	Labor	0	3,840	3	16,438
7	SW- AMI	303AMI	0	Dist	0	0	0	0
8	Software- RB / CIP/Cyber	303F	125,618	RateBase	545	27,215	36	97,822
9	Intangible Plant		429,896		546	31,078	39	398,233
10								
11	C. TRANSMISSION PLANT							
12	Transmission Plant	361	1,166,235	Tran	0	1,166,235	0	0
13	Transmission Plant	350-359	1,166,235		0	1,166,235	0	0
14								
15	D. DISTRIBUTION PLANT							
16	Land and Land Rights	360	22,941	Dist	0	0	0	22,941
17	Structures and Improvements	361	93,505	Dist	0	0	0	93,505
18	Direct Assignment	361	1,268	Pitcairn	0	0	1,268	0
19	Station Equipment	362	548,866	Dist	0	0	0	548,866
20	Station Equipment- Network	362	13,188	Dist	0	0	0	13,188
21	Poles, Towers and Fixtures	364	696,848	Dist	0	0	0	696,848
22	OH Conductors and Devices	365	748,334	Dist	0	0	0	748,334
23	UG Conduits- Radial	366	108,519	Dist	0	0	0	108,519
24	UG Conduits- Network	366	21,101	Dist	0	0	0	21,101
25	UG Conduits- URD	366	21,101	Dist	0	0	0	21,101
26	UG Conductors- Radial	367	428,664	Dist	0	0	0	428,664
27	UG Conductors- Network	367	83,351	Dist	0	0	0	83,351
28	UG Conductors- URD	367	83,351	Dist	0	0	0	83,351
29	Line Transformers- OH	368	315,039	Dist	0	0	0	315,039
30	Line Transformers- Radial	368	95,795	Dist	0	0	0	95,795
31	Line Transformers- Network	368	40,732	Dist	0	0	0	40,732
32	Line Transformers- URD	368	55,514	Dist	0	0	0	55,514
33	Services	369	113,504	Dist	0	0	0	113,504
34	Meters	370	153,990	Dist	0	0	0	153,990
35	Street Lighting	373	60,965	Dist	0	0	0	60,965
36	ARO- Dist Plant	ARO	0	Dist	0	0	0	0
37	Distribution Plant	360-373	3,706,576		0	0	1,268	3,705,308
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Line	Account	No.	Balance	Allocator	Supply	Trans-mission	Pitcairn	Distribution
39	E. GENERAL PLANT							
40	General Plant	390	426,848	Labor	0	80,814	73	345,961
41	General Plant-EV	390EV	1,794	EV	0	0	0	1,794
42	General Plant	389-399	428,642		0	80,814	73	347,755
43								
44	TOTAL UTILITY PLANT		<u>5,731,349</u>		<u>546</u>	<u>1,278,127</u>	<u>1,380</u>	<u>4,451,296</u>
45								
46	II. DEPRECIATION RESERVE							
47	Intangible Plant	108.3	273,835	Intang	348	19,796	25	253,666
48	Transmission Plant	108.3	365,682	Tran	0	365,682	0	0
49	Structures and Improvements	108.5	45,465	Dist	0	0	0	45,465
50	Direct Assignment	108.5	278	Pitcairn	0	0	278	0
51	Station Equipment	108.5	201,929	Dist	0	0	0	201,929
52	Poles, Towers and Fixtures	108.5	209,212	Dist	0	0	0	209,212
53	OH Conductors and Devices	108.5	206,352	Dist	0	0	0	206,352
54	UG Conduits	108.5	55,762	Dist	0	0	0	55,762
55	UG Conductors	108.5	145,595	Dist	0	0	0	145,595
56	Line Transformers	108.5	161,783	Dist	0	0	0	161,783
57	Services	108.5	43,362	Dist	0	0	0	43,362
58	Meters	108.5	47,071	Dist	0	0	0	47,071
59	Street Lighting	108.5	27,358	Dist	0	0	0	27,358
60	EV Assets	108EV	287	EV	0	0	0	287
61	General	108.6	192,239	Labor	0	36,396	33	155,810
62	Depreciation Reserve	108	<u>1,976,210</u>		<u>348</u>	<u>421,874</u>	<u>336</u>	<u>1,553,652</u>
63								
64	III. OTHER RATE BASE ITEMS							
65	Cash Working Capital	131	51,963	OMxSupp	0	7,650	8	44,305
66	Cash Working Capital- Supp	131	13,733	Supp	13,733	0	0	0
67	Materials & Supplies		30,383	M&S	0	5,207	0	25,176
68	Capitalized Pension		96,605	Plant	9	21,544	23	75,029
69	Customer Deposits		(21,413)	Dep_CIAC	0	(10,000)	0	(11,413)
70	ADIT-EV		(98)	EV	0	0	0	(98)
71	ADIT- Transmission	154	(180,503)	Tran	0	(180,503)	0	0
72	ADIT- Distribution	154	(511,166)	PlantxTrans	0	0	(158)	(511,008)
73	ADIT- General	182	(23,256)	Labor	0	(4,403)	(4)	(18,849)
74	Other Rate Base	131-283	<u>(543,752)</u>		<u>13,742</u>	<u>(160,505)</u>	<u>(131)</u>	<u>(396,858)</u>
75								
76	TOTAL RATE BASE		<u>3,211,387</u>		<u>13,940</u>	<u>695,748</u>	<u>913</u>	<u>2,500,786</u>
77			3,211,387	Check				

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Line	Account	No.	Balance	Allocator	Supply	Trans-mission	Pitcairn	Distribution
78	I. OPERATING AND MAINTENANCE EXPENSES							
79	B. TRANSMISSION EXPENSE							
80	POLR Expense		347,612	Supp	347,612	0	0	0
81	Transmission Expense		11,865	Tran	0	11,865	0	0
82	Transmission Expense		<u>359,477</u>		<u>347,612</u>	<u>11,865</u>	<u>0</u>	<u>0</u>
83								
84	C. DISTRIBUTION EXPENSE							
85	Ops Supv & Engineering	580	10,165	PlantxTrans	0	0	3	10,162
86	Load Dispatching	581	1,113	Dist	0	0	0	1,113
87	Station Expenses	582	500	PlantxTrans	0	0	0	500
88	OH Line Expenses	583	395	PlantxTrans	0	0	0	395
89	UG Line Expenses	584	733	PlantxTrans	0	0	0	733
90	Meter Expenses	586	2,289	PlantxTrans	0	0	1	2,288
91	Customer Installation Expenses	587	9	PlantxTrans	0	0	0	9
92	Misc. Distribution Expenses	588	9,137	PlantxTrans	0	0	3	9,134
93	Rents	589	0	PlantxTrans	0	0	0	0
94	Maint Supv & Engineering	590	(286)	PlantxTrans	0	0	(0)	(286)
95	Maint of Structures	591	147	PlantxTrans	0	0	0	147
96	Maint of Station Equip	592	3,437	PlantxTrans	0	0	1	3,436
97	Maint of OH Lines	593	20,903	PlantxTrans	0	0	6	20,897
98	Maint of UG Lines	594	1,593	PlantxTrans	0	0	0	1,593
99	Maint of Line Transformers	595	13	PlantxTrans	0	0	0	13
100	Maint of Lighting	596	126	Dist	0	0	0	126
101	Maint of Meters	597	368	Dist	0	0	0	368
102	Maint of Misc. Plant	599	39	PlantxTrans	0	0	0	39
103	Oper. & Maint. Exp.	500-599	<u>50,681</u>		<u>0</u>	<u>0</u>	<u>15</u>	<u>50,666</u>
104			50,681		0	0	15	50,666
105	D. CUSTOMER ACCOUNTS AND SERVICE							
106	Supervision	901	13,398	Dist	0	0	0	13,398
107	Meter Reading Exp	902	1,685	Dist	0	0	0	1,685
108	Customer Records & Coll	903	(47,456)	Dist	0	0	0	(47,456)
109	Uncollectible Accounts	904	14,521	Dist	0	0	0	14,521
110	OPEN	904	0	Dist	0	0	0	0
111	Customer Accts. Exp.	901-905	<u>(17,852)</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>(17,852)</u>
112								
113	Customer Assistance	908	51,724	Dist	0	0	0	51,724
114	Beneficial Elec	908BE	0	Dist	0	0	0	0
115	Customer Service Exp.	908-916	<u>51,724</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>51,724</u>
116	Customer Accts. & Serv. Exp.	901-919	<u>33,872</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>33,872</u>

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Line	Account	No.	Balance	Allocator	Supply	Trans-mission	Pitcairn	Distribution
117								
118	E. ADMINISTRATIVE AND GENERAL							
119	A&G Salaries	920	41,877	Labor	0	7,928	7	33,941
120	A&G Cust	920CC	3,219	Dist	0	0	0	3,219
121	A&G Other- Meters	921M	789	Dist	0	0	0	789
122	A&G Other- AG	921	9,274	Labor	0	1,756	2	7,517
123	Outside Services- Customer Care	923CC	2,916	Dist	0	0	0	2,916
124	Outside Services- Other	923	26,654	Labor	0	5,046	5	21,603
125	Property Insurance	924	7,008	Plant	1	1,563	2	5,443
126	Injuries & Damages	925	1,167	Labor	0	221	0	946
127	Empl Pensions & Benefits	926	16,985	Labor	0	3,216	3	13,766
128	Regulatory Commission	928	913	Dist	0	0	0	913
129	A&G-EV	930EV	2,186	EV	0	0	0	2,186
130	Marketing, Communications	930.1	511	Dist	0	0	0	511
131	Misc. General Plant	930.2	8,800	Labor	0	1,666	2	7,132
132	General Plant Rent	931	3,563	Labor	0	675	1	2,888
133	Misc Genl Plant- Metering	935M	8,220	Dist	0	0	0	8,220
134	Misc Genl Plant- Other	935P	0	Labor	0	0	0	0
135	Admin & Genl. Exp.	920-932	134,082		1	22,071	20	111,990
136								
137	Total Operating Expenses		<u>578,112</u>		<u>347,613</u>	<u>33,936</u>	<u>35</u>	<u>196,528</u>
138								
139	II. DEPRECIATION EXPENSE							
140	Intangible- Customers	403	37,956	Dist	0	0	0	37,956
141	Intangible- Labor	403	3,818	Labor	0	723	1	3,094
142	Intangible- Rate Base	403	22,408	RateBase	97	4,855	6	17,450
143	Transmission Plant	403	26,295	Tran	0	26,295	0	0
144	Structures and Improvements	403	1,951	Dist	0	0	0	1,951
145	Direct assignment	403	39	Pitcairn	0	0	39	0
146	Station Equipment	403	11,916	Dist	0	0	0	11,916
147	Poles, Towers and Fixtures	403	15,191	Dist	0	0	0	15,191
148	OH Conductors and Devices	403	20,654	Dist	0	0	0	20,654
149	UG Conduits	403	2,185	Dist	0	0	0	2,185
150	UG Conductors	403	17,385	Dist	0	0	0	17,385
151	Line Transformers	403	16,632	Dist	0	0	0	16,632
152	Services	403	1,941	Dist	0	0	0	1,941
153	Meters	403	10,553	Dist	0	0	0	10,553

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Line	Account	No.	Balance	Allocator	Supply	Trans-mission	Pitcairn	Distribution
154	Street Lighting	403	2,335	Dist	0	0	0	2,335
155	General / Common Plant	364	23,376	Labor	0	4,426	4	18,946
156	Depr / Amort-EV	403EV	287	EV	0	0	0	287
157	Amort Exp- Reg Assets- Tran		6,369	Tran	0	6,369	0	0
158	Amort Exp- Reg Assets- Dist		9,927	Dist	0	0	0	9,927
159	Depreciation Expense	403	231,218		97	42,667	50	188,403
160								
161	III. TAXES and OTHER							
162	A. GENERAL TAXES							
163	Payroll related	408	7,138	Labor	0	1,351	1	5,785
164	PURTA, Real estate	408.16	1,884	Plant	0	420	0	1,463
165	Capital stock		0	Plant	0	0	0	0
166	Other	408	(951)	Plant	(0)	(212)	(0)	(739)
167	General Taxes		8,071		0	1,559	1	6,510
168								
169	B. GROSS RECEIPTS TAX							
170	Gross Receipts tax		61,451	GRT_Rev	21,673	10,151	0	29,626
171	Gross Receipts Tax		61,451		21,673	10,151	0	29,626
172								
173	B. FEDERAL / STATE INCOME TAXES							
174	State Income Tax Expense		13,052	PATax_Pres	(183)	5,681	(6)	7,560
175	Federal Income Tax Expense		34,680	FedTax_Pres	(472)	14,515	(16)	20,653
176	Income Taxes	409-411	47,732		(656)	20,197	(22)	28,213
177	Total Taxes	408-411	117,254		21,018	31,907	(21)	64,349
178								
179	TOTAL EXPENSES		926,584		368,728	108,511	65	449,281
180			17.3%		32.2%	23.4%	37.2%	14.7%
181	IV. OPERATING REVENUES at Present Rates							
182	Distribution Revenue		597,399	Dist	0	0	0	597,399
183	Transmission Revenue		174,599	Tran	0	174,599	0	0
184	POLR Revenue		367,346	Supp	367,346	0	0	0
185	Forfeited Discounts		3,569	Dist	0	0	0	3,569
186	Misc Service Revenue		1,795	Dist	0	0	0	1,795
187	Rent For Electric Property		10,682	Dist	0	0	0	10,682
188	Other Electric Revenues		27	Pitcairn	0	0	27	0
189	Operating Revenues		1,155,417		367,346	174,599	27	613,445
190								
191	TOTAL EXPENSES		926,584		368,728	108,511	65	449,281
192	V. NET INCOME at Present Rates		228,833		(1,382)	66,088	(38)	164,164
193			228,833	Check				

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Line	Account	No.	Balance	Allocator	Supply	Trans-mission	Pitcairn	Distribution
194	SUMMARY REPORT							
195	OPERATING REVENUES							
196	Utility Revenues	440-446	1,139,344		367,346	174,599	0	597,399
197	Other Operating Revenues	450-456	16,073		0	0	27	16,046
198	Total Operating Revenues		1,155,417		367,346	174,599	27	613,445
199								
200	OPERATING EXPENSES							
201	Distribution / Transmission	580-599	410,158		347,612	11,865	15	50,666
202	Customer Acctg & Service	901-919	33,872		0	0	0	33,872
203	Admin & General	920-932	134,082		1	22,071	20	111,990
204	Total Operating Expenses		578,112		347,613	33,936	35	196,528
205								
206	Depreciation Expense	403	231,218		97	42,667	50	188,403
207	Taxes Other Than Income Tax / Other	408	69,522		21,673	11,711	1	36,136
208	INCOME BEFORE INCOME TAXES		276,565		(2,037)	86,285	(60)	192,377
209	Income Taxes	409-411	47,732		(656)	20,197	(22)	28,213
210	NET INCOME		228,833		(1,382)	66,088	(38)	164,164
211	RATE BASE		3,211,387		13,940	695,748	913	2,500,786
212	Return on Rate Base		7.1257%		(9.9126%)	9.4989%	(4.1088%)	6.5645%
213								
214	REVENUE REQUIREMENTS							
215	Target Rate of Return		8.340%					8.34%
216	Rate Base		3,211,387					2,500,786
217								
218	Operating expenses		562,678					181,094
219	Uncollectibles expense		15,267					15,370
220	Depreciation expense		231,218					188,403
221	Regulatory Commission Expenses		998					1,010
222	General taxes / Other		8,071					6,510
223	Subtotal- Operating Costs to recover		818,232					392,387
224								
225	Target Return on Rate Base- After taxes		267,830					208,566
226	Income taxes to recover	21.82%	62,962	IncTax_Prop				45,516
227								
228	Subtotal- Rev Req before GRT		1,149,024					646,469
229	GRT needed	6.27%	64,901					33,552
230	TOTAL REVENUE REQUIREMENT		1,213,925					680,021
231								
232	Revenue at Present rates		1,155,417					613,445
233	Revenue Excess (Deficiency)		(58,508)					(66,576)

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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	RateBase	0	23	0	83
4	SW- Plant/ OM	303P	0	None	0	0	0	0
5	SW- Customer-related	303C	192,010	Dist	0	0	0	192,010
6	SW- Labor-related	303L	23,970	Labor	0	4,696	4	19,270
7	SW- AMI	303AMI	0	Dist	0	0	0	0
8	Software- RB / CIP/Cyber	303F	98,993	RateBase	344	21,590	27	77,032
9	Intangible Plant		<u>315,080</u>		<u>344</u>	<u>26,309</u>	<u>31</u>	<u>288,395</u>
10								
11	C. TRANSMISSION PLANT							
12	Transmission Plant	361	1,221,561	Tran	0	1,221,561	0	0
13	Transmission Plant	350-359	<u>1,221,561</u>		<u>0</u>	<u>1,221,561</u>	<u>0</u>	<u>0</u>
14								
15	D. DISTRIBUTION PLANT							
16	Land and Land Rights	360	23,053	Dist	0	0	0	23,053
17	Structures and Improvements	361	99,377	Dist	0	0	0	99,377
18	Direct Assignment	361	1,268	Pitcairn	0	0	1,268	0
19	Station Equipment	362	569,557	Dist	0	0	0	569,557
20	Station Equipment- Network	362	13,188	Dist	0	0	0	13,188
21	Poles, Towers and Fixtures	364	748,679	Dist	0	0	0	748,679
22	OH Conductors and Devices	365	770,601	Dist	0	0	0	770,601
23	UG Conduits- Radial	366	118,773	Dist	0	0	0	118,773
24	UG Conduits- Network	366	23,095	Dist	0	0	0	23,095
25	UG Conduits- URD	366	23,095	Dist	0	0	0	23,095
26	UG Conductors- Radial	367	441,431	Dist	0	0	0	441,431
27	UG Conductors- Network	367	85,834	Dist	0	0	0	85,834
28	UG Conductors- URD	367	85,834	Dist	0	0	0	85,834
29	Line Transformers- OH	368	334,361	Dist	0	0	0	334,361
30	Line Transformers- Radial	368	101,670	Dist	0	0	0	101,670
31	Line Transformers- Network	368	43,230	Dist	0	0	0	43,230
32	Line Transformers- URD	368	58,919	Dist	0	0	0	58,919
33	Services	369	124,470	Dist	0	0	0	124,470
34	Meters	370	157,748	Dist	0	0	0	157,748
35	Street Lighting	373	66,765	Dist	0	0	0	66,765
36	ARO- Dist Plant	ARO	0	Dist	0	0	0	0
37	Distribution Plant	360-373	<u>3,890,948</u>		<u>0</u>	<u>0</u>	<u>1,268</u>	<u>3,889,680</u>
38								

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Line	Account	No.	Balance	Allocator	Supply	Trans-mission	Pitcairn	Distribution
39	E. GENERAL PLANT							
40	General Plant	390	437,500	Labor	0	85,709	73	351,719
41	General Plant-EV	390EV	4,152	EV	0	0	0	4,152
42	General Plant	389-399	441,652		0	85,709	73	355,871
43								
44	TOTAL UTILITY PLANT		<u>5,869,241</u>		<u>344</u>	<u>1,333,579</u>	<u>1,372</u>	<u>4,533,946</u>
45								
46	II. DEPRECIATION RESERVE							
47	Intangible Plant	108.3	192,539	Intang	210	16,077	19	176,233
48	Transmission Plant	108.3	383,961	Tran	0	383,961	0	0
49	Structures and Improvements	108.5	46,569	Dist	0	0	0	46,569
50	Direct Assignment	108.5	278	Pitcairn	0	0	278	0
51	Station Equipment	108.5	209,209	Dist	0	0	0	209,209
52	Poles, Towers and Fixtures	108.5	217,226	Dist	0	0	0	217,226
53	OH Conductors and Devices	108.5	219,905	Dist	0	0	0	219,905
54	UG Conduits	108.5	56,103	Dist	0	0	0	56,103
55	UG Conductors	108.5	160,191	Dist	0	0	0	160,191
56	Line Transformers	108.5	167,751	Dist	0	0	0	167,751
57	Services	108.5	42,803	Dist	0	0	0	42,803
58	Meters	108.5	52,528	Dist	0	0	0	52,528
59	Street Lighting	108.5	24,387	Dist	0	0	0	24,387
60	EV Assets	108EV	702	EV	0	0	0	702
61	General	108.6	197,107	Labor	0	38,614	33	158,460
62	Depreciation Reserve	108	1,971,259		210	438,652	330	1,532,067
63								
64	III. OTHER RATE BASE ITEMS							
65	Cash Working Capital	131	55,137	OMxSupp	0	8,879	9	46,249
66	Cash Working Capital- Supp	131	11,466	Supp	11,466	0	0	0
67	Materials & Supplies		30,383	M&S	0	5,207	0	25,176
68	Capitalized Pension		94,791	Plant	6	21,538	22	73,225
69	Customer Deposits		(19,847)	Dep_CIAC	0	(10,000)	0	(9,847)
70	ADIT-EV		(221)	EV	0	0	0	(221)
71	ADIT- Transmission	154	(187,395)	Tran	0	(187,395)	0	0
72	ADIT- Distribution	154	(518,320)	PlantxTrans	0	0	(157)	(518,163)
73	ADIT- General	182	(23,319)	Labor	0	(4,568)	(4)	(18,747)
74	Other Rate Base	131-283	(557,325)		11,472	(166,340)	(130)	(402,327)
75								
76	TOTAL RATE BASE		<u>3,340,657</u>		<u>11,605</u>	<u>728,587</u>	<u>912</u>	<u>2,599,553</u>
77			3,340,657	Check				

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Line	Account	No.	Balance	Allocator	Supply	Trans-mission	Pitcairn	Distribution
78	I. OPERATING AND MAINTENANCE EXPENSES							
79	B. TRANSMISSION EXPENSE							
80	POLR Expense		290,229	Supp	290,229	0	0	0
81	Transmission Expense		13,469	Tran	0	13,469	0	0
82	Transmission Expense		<u>303,698</u>		<u>290,229</u>	<u>13,469</u>	<u>0</u>	<u>0</u>
83								
84	C. DISTRIBUTION EXPENSE							
85	Ops Supv & Engineering	580	11,151	PlantxTrans	0	0	3	11,148
86	Load Dispatching	581	1,094	Dist	0	0	0	1,094
87	Station Expenses	582	615	PlantxTrans	0	0	0	615
88	OH Line Expenses	583	489	PlantxTrans	0	0	0	489
89	UG Line Expenses	584	1,009	PlantxTrans	0	0	0	1,009
90	Meter Expenses	586	2,365	PlantxTrans	0	0	1	2,364
91	Customer Installation Expenses	587	9	PlantxTrans	0	0	0	9
92	Misc. Distribution Expenses	588	9,913	PlantxTrans	0	0	3	9,910
93	Rents	589	0	PlantxTrans	0	0	0	0
94	Maint Supv & Engineering	590	(167)	PlantxTrans	0	0	(0)	(167)
95	Maint of Structures	591	166	PlantxTrans	0	0	0	166
96	Maint of Station Equip	592	3,466	PlantxTrans	0	0	1	3,465
97	Maint of OH Lines	593	20,784	PlantxTrans	0	0	6	20,778
98	Maint of UG Lines	594	1,389	PlantxTrans	0	0	0	1,389
99	Maint of Line Transformers	595	17	PlantxTrans	0	0	0	17
100	Maint of Lighting	596	44	Dist	0	0	0	44
101	Maint of Meters	597	418	Dist	0	0	0	418
102	Maint of Misc. Plant	599	36	PlantxTrans	0	0	0	36
103	Oper. & Maint. Exp.	500-599	<u>52,798</u>		<u>0</u>	<u>0</u>	<u>15</u>	<u>52,783</u>
104			52,798		0	0	15	52,783
105	D. CUSTOMER ACCOUNTS AND SERVICE							
106	Supervision	901	13,736	Dist	0	0	0	13,736
107	Meter Reading Exp	902	1,927	Dist	0	0	0	1,927
108	Customer Records & Coll	903	1,424	Dist	0	0	0	1,424
109	Uncollectible Accounts	904	14,065	Dist	0	0	0	14,065
110	OPEN	904	0	Dist	0	0	0	0
111	Customer Accts. Exp.	901-905	<u>31,152</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>31,152</u>
112								
113	Customer Assistance	908	(346)	Dist	0	0	0	(346)
114	Beneficial Elec	908BE	0	Dist	0	0	0	0
115	Customer Service Exp.	908-916	<u>(346)</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>(346)</u>
116	Customer Accts. & Serv. Exp.	901-919	<u>30,806</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>30,806</u>

Duquesne Light Company
JSS / Class ACOS Study
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Line	Account	No.	Balance	Allocator	Supply	Trans-mission	Pitcairn	Distribution
117								
118	E. ADMINISTRATIVE AND GENERAL							
119	A&G Salaries	920	45,176	Labor	0	8,850	8	36,318
120	A&G Cust	920CC	3,473	Dist	0	0	0	3,473
121	A&G Other- Meters	921M	1,144	Dist	0	0	0	1,144
122	A&G Other- AG	921	13,453	Labor	0	2,635	2	10,815
123	Outside Services- Customer Care	923CC	3,168	Dist	0	0	0	3,168
124	Outside Services- Other	923	28,954	Labor	0	5,672	5	23,277
125	Property Insurance	924	7,368	Plant	0	1,674	2	5,692
126	Injuries & Damages	925	1,259	Labor	0	247	0	1,012
127	Empl Pensions & Benefits	926	17,032	Labor	0	3,337	3	13,693
128	Regulatory Commission	928	913	Dist	0	0	0	913
129	A&G-EV	930EV	2,186	EV	0	0	0	2,186
130	Marketing, Communications	930.1	9	Dist	0	0	0	9
131	Misc. General Plant	930.2	12,169	Labor	0	2,384	2	9,783
132	General Plant Rent	931	3,523	Labor	0	690	1	2,832
133	Misc Genl Plant- Metering	935M	5,026	Dist	0	0	0	5,026
134	Misc Genl Plant- Other	935P	0	Labor	0	0	0	0
135	Admin & Genl. Exp.	920-932	144,853		0	25,490	22	119,341
136								
137	Total Operating Expenses		<u>532,155</u>		<u>290,229</u>	<u>38,959</u>	<u>37</u>	<u>202,930</u>
138								
139	II. DEPRECIATION EXPENSE							
140	Intangible- Customers	403	31,617	Dist	0	0	0	31,617
141	Intangible- Labor	403	3,049	Labor	0	597	1	2,451
142	Intangible- Rate Base	403	19,288	RateBase	67	4,207	5	15,009
143	Transmission Plant	403	27,473	Tran	0	27,473	0	0
144	Structures and Improvements	403	2,078	Dist	0	0	0	2,078
145	Direct assignment	403	37	Pitcairn	0	0	37	0
146	Station Equipment	403	12,344	Dist	0	0	0	12,344
147	Poles, Towers and Fixtures	403	16,319	Dist	0	0	0	16,319
148	OH Conductors and Devices	403	21,272	Dist	0	0	0	21,272
149	UG Conduits	403	2,392	Dist	0	0	0	2,392
150	UG Conductors	403	17,893	Dist	0	0	0	17,893
151	Line Transformers	403	17,659	Dist	0	0	0	17,659
152	Services	403	2,131	Dist	0	0	0	2,131
153	Meters	403	11,003	Dist	0	0	0	11,003

Duquesne Light Company
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Future Test Year
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116 (2,467) 64 34,794

Line	Account	No.	Balance	Allocator	Supply	Trans-mission	Pitcairn	Distribution
154	Street Lighting	403	2,559	Dist	0	0	0	2,559
155	General / Common Plant	364	22,334	Labor	0	4,375	4	17,955
156	Depr / Amort-EV	403EV	415	EV	0	0	0	415
157	Amort Exp- Reg Assets- Tran		2,630	Tran	0	2,630	0	0
158	Amort Exp- Reg Assets- Dist		11,370	Dist	0	0	0	11,370
159	Depreciation Expense	403	223,863		67	39,282	47	184,467
160								
161	III. TAXES and OTHER							
162	A. GENERAL TAXES							
163	Payroll related	408	8,249	Labor	0	1,616	1	6,632
164	PURTA, Real estate	408.16	2,025	Plant	0	460	0	1,564
165	Capital stock		0	Plant	0	0	0	0
166	Other	408	100	Plant	0	23	0	77
167	General Taxes		10,374		0	2,099	2	8,273
168								
169	B. GROSS RECEIPTS TAX							
170	Gross Receipts tax		59,839	GRT_Rev	18,269	10,176	0	31,394
171	Gross Receipts Tax		59,839		18,269	10,176	0	31,394
172								
173	B. FEDERAL / STATE INCOME TAXES							
174	State Income Tax Expense		9,000	PATax_Pres	53	3,923	(1)	5,025
175	Federal Income Tax Expense		39,297	FedTax_Pres	173	14,341	(2)	24,785
176	Income Taxes	409-411	48,297		225	18,265	(3)	29,810
177	Total Taxes	408-411	118,510		18,494	30,540	(1)	69,477
178								
179	TOTAL EXPENSES		874,528		308,791	108,780	83	456,874
180			16.4%		20.9%	22.4%	-30.8%	14.1%
181	IV. OPERATING REVENUES at Present Rates							
182	Distribution Revenue		622,096	Dist	0	0	0	622,096
183	Transmission Revenue		172,012	Tran	0	172,012	0	0
184	POLR Revenue		309,643	Supp	309,643	0	0	0
185	Forfeited Discounts		3,289	Dist	0	0	0	3,289
186	Misc Service Revenue		1,775	Dist	0	0	0	1,775
187	Rent For Electric Property		11,722	Dist	0	0	0	11,722
188	Other Electric Revenues		95	Pitcairn	0	0	95	0
189	Operating Revenues		1,120,632		309,643	172,012	95	638,882
190								
191	TOTAL EXPENSES		874,528		308,791	108,780	83	456,874
192	V. NET INCOME at Present Rates		246,104		852	63,232	12	182,008
193			246,104	Check				

Duquesne Light Company
JSS / Class ACOS Study
Future Test Year
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Line	Account	No.	Balance	Allocator	Supply	Trans-mission	Pitcairn	Distribution
194	SUMMARY REPORT							
195	OPERATING REVENUES							
196	Utility Revenues	440-446	1,103,751		309,643	172,012	0	622,096
197	Other Operating Revenues	450-456	16,881		0	0	95	16,786
198	Total Operating Revenues		1,120,632		309,643	172,012	95	638,882
199								
200	OPERATING EXPENSES							
201	Distribution / Transmission	580-599	356,496		290,229	13,469	15	52,783
202	Customer Acctg & Service	901-919	30,806		0	0	0	30,806
203	Admin & General	920-932	144,853		0	25,490	22	119,341
204	Total Operating Expenses		532,155		290,229	38,959	37	202,930
205								
206	Depreciation Expense	403	223,863		67	39,282	47	184,467
207	Taxes Other Than Income Tax / Other	408	70,213		18,269	12,275	2	39,667
208	INCOME BEFORE INCOME TAXES		294,401		1,077	81,496	9	211,818
209	Income Taxes	409-411	48,297		225	18,265	(3)	29,810
210	NET INCOME		246,104		852	63,232	12	182,008
211	RATE BASE		3,340,657		11,605	728,587	912	2,599,553
212	Return on Rate Base		7.3669%		7.3428%	8.6787%	1.3122%	7.0015%
213								
214	REVENUE REQUIREMENTS							
215	Target Rate of Return		8.340%					8.34%
216	Rate Base		3,340,657					2,599,553
217								
218	Operating expenses		517,177					187,952
219	Uncollectibles expense		14,684					14,723
220	Depreciation expense		223,863					184,467
221	Regulatory Commission Expenses		984					989
222	General taxes / Other		10,374					8,273
223	Subtotal- Operating Costs to recover		767,082					396,404
224								
225	Target Return on Rate Base- After taxes		278,611					216,803
226	Income taxes to recover	19.76%	60,746	IncTax_Prop				42,832
227								
228	Subtotal- Rev Req before GRT		1,106,439					656,038
229	GRT needed	6.27%	62,699					34,436
230	TOTAL REVENUE REQUIREMENT		1,169,138					690,474
231								
232	Revenue at Present rates		1,120,632					638,882
233	Revenue Excess (Deficiency)		(48,506)					(51,592)

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

Duquesne Light Company
JSS / 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	635,883	332,087	39,356	4,742	15,408	37,291	74,251	3,778	7,418
2	Forfeited Discounts	4,593	3,602	617	22	77	134	83	17	13
3	Other Revenue	14,121	7,058	956	122	256	748	1,821	71	184
4	Total Revenue	654,597	342,747	40,928	4,886	15,741	38,174	76,155	3,866	7,614
5										
6	Expenses	481,683	257,060	32,886	3,764	11,659	26,806	53,096	2,730	5,444
7	Net income	172,914	85,687	8,042	1,121	4,082	11,368	23,059	1,137	2,170
8										
9	Rate Base	2,890,210	1,233,478	162,082	20,881	60,832	180,552	427,805	18,049	44,419
10										
11	Return on Rate Base	5.98%	6.95%	4.96%	5.37%	6.71%	6.30%	5.39%	6.3%	4.89%
12	Relative Returns	1.0000	1.1611	0.8294	0.8977	1.1217	1.0524	0.9009	1.0527	0.8166
13	Revenue Requirement	755,651	372,150	48,720	5,767	17,324	43,747	93,956	4,424	9,734
14										
15	Operating expenses	199,023	112,698	14,905	1,625	4,570	10,089	20,037	1,012	2,046
16	Uncollectibles expense	15,293	11,994	2,053	72	257	448	276	57	43
17	Depreciation expense	198,697	97,336	12,036	1,572	5,189	12,092	24,309	1,240	2,523
18	Regulatory expense	1,060	522	68	8	24	61	132	6	14
19	General tax / Other	8,685	4,650	622	67	194	460	964	47	100
20	GRT	43,528	21,456	2,808	332	1,000	2,520	5,405	255	560
21		466,287	248,656	32,492	3,676	11,234	25,671	51,125	2,617	5,286
22	Pre-tax income	289,364	123,494	16,227	2,091	6,090	18,077	42,831	1,807	4,447
23	Income taxes	48,320	20,622	2,710	349	1,017	3,019	7,152	302	743
24	Net income	241,043	102,872	13,518	1,742	5,073	15,058	35,679	1,505	3,705
25	Return on Rate Base	8.34%	8.34%	8.34%	8.34%	8.34%	8.34%	8.34%	8.34%	8.34%
26										
27	Revenue increase (dec)	101,054	29,403	7,792	881	1,583	5,574	17,801	558	2,119
28	Increase (dec) %	15.44%	8.58%	19.04%	18.02%	10.06%	14.60%	23.38%	14.43%	27.84%

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

Duquesne Light Company
JSS / 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	635,883	75,319	8,772	23,336	408	1,604	10,639	1,474
2	Forfeited Discounts	4,593	21	2	0	0	0	3	2
3	Other Revenue	14,121	1,891	203	674	1	37	58	41
4	Total Revenue	654,597	77,231	8,977	24,010	409	1,641	10,700	1,517
5									
6	Expenses	481,683	54,564	7,208	17,493	118	980	6,620	1,254
7	Net income	172,914	22,667	1,769	6,517	291	661	4,080	263
8									
9	Rate Base	2,890,210	459,944	66,801	149,437	33	7,804	50,470	7,623
10									
11	Return on Rate Base	5.98%	4.93%	2.65%	4.36%	874%	8.47%	8.08%	3.44%
12	Relative Returns	1.0000	0.8237	0.4426	0.7290	146.1701	1.4162	1.3511	0.5757
13	Revenue Requirement	755,651	98,901	13,955	32,071	62	1,676	11,150	2,013
14									
15	Operating expenses	199,023	20,527	2,646	6,853	52	359	1,182	422
16	Uncollectibles expense	15,293	71	7	0	0	0	10	6
17	Depreciation expense	198,697	25,425	3,657	8,033	3	420	4,174	688
18	Regulatory expense	1,060	139	20	45	0	2	16	3
19	General tax / Other	8,685	1,002	136	335	0	18	74	16
20	GRT	43,528	5,688	803	1,843	4	96	642	116
21		466,287	52,852	7,267	17,110	59	895	6,097	1,250
22	Pre-tax income	289,364	46,049	6,688	14,961	3	781	5,053	763
23	Income taxes	48,320	7,690	1,117	2,498	1	130	844	127
24	Net income	241,043	38,359	5,571	12,463	3	651	4,209	636
25	Return on Rate Base	8.34%	8.34%	8.34%	8.34%	8.34%	8.34%	8.34%	8.34%
26									
27	Revenue increase (dec)	101,054	21,670	4,978	8,061	(347)	35	451	496
28	Increase (dec) %	15.44%	28.06%	55.45%	33.6%	(84.79%)	2.11%	4.21%	32.70%

FuncClass
 Revenue req
 Tot
 Exh 6-3

Duquesne Light Company
JSS / 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	420,351	145,979	22,389	2,781	5,157	26,716	77,018	2,461	7,856
3 Secondary	28,562	2,150	431	41	391	2,634	8,442	240	868
4	<u>448,914</u>	<u>148,129</u>	<u>22,819</u>	<u>2,822</u>	<u>5,549</u>	<u>29,350</u>	<u>85,460</u>	<u>2,701</u>	<u>8,724</u>
5									
6 Per kW / month-Demand									
7 Primary	\$12.47	\$10.53	\$10.52	\$10.54	\$14.07	\$14.08	\$14.17	\$14.20	\$14.21
8 Secondary	\$0.85	\$0.16	\$0.20	\$0.16	\$1.07	\$1.39	\$1.55	\$1.39	\$1.57
9 Total Per kW / month-Primary Demand	<u>\$13.32</u>	<u>\$10.69</u>	<u>\$10.73</u>	<u>\$10.69</u>	<u>\$15.13</u>	<u>\$15.46</u>	<u>\$15.72</u>	<u>\$15.58</u>	<u>\$15.78</u>
10									
11 MWh-Meter	12,594,842	3,410,149	465,994	72,129	126,500	633,846	1,949,090	51,533	186,315
12 Per kWh-Meter	\$0.03564	\$0.04344	\$0.04897	\$0.03913	\$0.04386	\$0.04630	\$0.04385	\$0.05241	\$0.04682
13									
14 Customer-related									
15 Secondary	124,966	88,137	9,260	1,345	4,586	4,204	2,952	605	466
16 Billing	181,772	135,884	16,640	1,599	7,190	10,193	5,544	1,118	544
17	<u>306,737</u>	<u>224,021</u>	<u>25,900</u>	<u>2,944</u>	<u>11,776</u>	<u>14,398</u>	<u>8,496</u>	<u>1,723</u>	<u>1,010</u>
18 Number of Bills	7,369,183	5,900,376	619,915	90,048	314,180	238,056	74,651	30,126	8,028
19									
20 Per monthly bill									
21 Secondary	\$16.96	\$14.94	\$14.94	\$14.94	\$14.60	\$17.66	\$39.54	\$20.10	\$58.00
22 Billing	\$24.67	\$23.03	\$26.84	\$17.76	\$22.89	\$42.82	\$74.27	\$37.10	\$67.75
23 Per bill	<u>\$41.62</u>	<u>\$37.97</u>	<u>\$41.78</u>	<u>\$32.69</u>	<u>\$37.48</u>	<u>\$60.48</u>	<u>\$113.81</u>	<u>\$57.20</u>	<u>\$125.75</u>
24									
25 Total revenue requirement	<u><u>755,651</u></u>	<u><u>372,150</u></u>	<u><u>48,720</u></u>	<u><u>5,767</u></u>	<u><u>17,324</u></u>	<u><u>43,747</u></u>	<u><u>93,956</u></u>	<u><u>4,424</u></u>	<u><u>9,734</u></u>

FuncClass
Revenue req
Tot
Exh 6-3

Duquesne Light Company
JSS / 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	420,351	85,405	11,808	29,585	55	1,512	1,000	629
3 Secondary	28,562	9,167	1,534	2,368	0	161	93	42
4	<u>448,914</u>	<u>94,572</u>	<u>13,342</u>	<u>31,953</u>	<u>55</u>	<u>1,673</u>	<u>1,093</u>	<u>671</u>
5								
6 Per kW / month-Demand								
7 Primary	\$12.47	\$14.36	\$15.35	\$14.16	#DIV/0!	\$13.96	\$13.96	\$13.97
8 Secondary	\$0.85	\$1.54	\$1.99	\$1.13	#DIV/0!	\$1.48	\$1.30	\$0.92
9 Total Per kW / month-Primary Demand	<u>\$13.32</u>	<u>\$15.90</u>	<u>\$17.34</u>	<u>\$15.29</u>	<u>#DIV/0!</u>	<u>\$15.45</u>	<u>\$15.26</u>	<u>\$14.90</u>
10								
11 MWh-Meter	12,594,842	2,580,000	299,657	978,658	1,768,100	25,300	21,303	26,268
12 Per kWh-Meter	\$0.03564	\$0.03666	\$0.04453	\$0.03265	\$0.00003	\$0.06613	\$0.05132	\$0.02555
13								
14 Customer-related								
15 Secondary	124,966	2,068	499	44	0	0	9,952	848
16 Billing	181,772	2,262	113	75	7	3	105	494
17	<u>306,737</u>	<u>4,329</u>	<u>613</u>	<u>119</u>	<u>8</u>	<u>3</u>	<u>10,057</u>	<u>1,342</u>
18 Number of Bills	7,369,183	9,104	1,071	297	132	12	11,496	71,691
19								
20 Per monthly bill								
21 Secondary	\$16.96	\$227.12	\$466.29	\$147.62	\$0.66	\$11.83	\$865.65	\$11.83
22 Billing	\$24.67	\$248.43	\$105.67	\$251.81	\$56.55	\$216.21	\$9.16	\$6.89
23 Per bill	<u>\$41.62</u>	<u>\$475.55</u>	<u>\$571.96</u>	<u>\$399.42</u>	<u>\$57.21</u>	<u>\$228.04</u>	<u>\$874.81</u>	<u>\$18.72</u>
24								
25 Total revenue requirement	<u>755,651</u>	<u>98,901</u>	<u>13,955</u>	<u>32,071</u>	<u>62</u>	<u>1,676</u>	<u>11,150</u>	<u>2,013</u>

Duquesne Light Company
JSS / 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		338,442	26,870	40,632	19,134	6,541	127
2 Accum. depreciation		(160,483)	(11,611)	(15,788)	(7,171)	(2,540)	(47)
3 Net plant		177,959	15,259	24,844	11,963	4,001	81
4 ADIT		(27,878)	(2,274)	(3,852)	(1,925)	(637)	(13)
5 Other rate base		6,879	507	830	391	133	3
6 Rate base		156,960	13,491	21,822	10,429	3,496	70
7							
8 Return on rate base	8.34%	13,090	1,125	1,820	870	292	6
9 Income tax gross-up		2,624	226	365	174	58	1
10 Return component		15,715	1,351	2,185	1,044	350	7
11							
12 Meter operating		1,916	115	130	49	19	1
13 Meter maintenance		339	20	23	9	3	0
14 Customer records- Supervision		11,193	365	430	217	86	0
15 Meter reading expenses		1,608	85	77	23	11	0
16 Customer records and collection		1,277	42	49	25	10	0
17 Customer assistance		2,309	123	93	29	15	0
18 Customer costs Acct 920/921		2,913	155	118	37	19	0
19 Customer costs Acct 923		5,742	229	511	1,045	161	365
20 Maint. general plant- Meters		583	89	194	104	31	1
21 Services depreciation expense		1,967	109	111	35	18	0
22 Meters depreciation expense		5,851	895	1,945	1,043	314	8
23 AMI amortization		23,326	1,242	941	295	151	1
24 Other Intangible amortization		9,391	459	1,267	2,860	432	1,004
25 A&G based on Direct labor		31,741	1,338	1,398	595	246	2
26 Other expenses		0	0	0	0	0	0
27 Expense component		100,156	5,266	7,287	6,365	1,516	1,383
28 GRT on Return plus Expense		7,089	405	579	452	114	85
29 Customer-charge total		122,960	7,022	10,050	7,862	1,980	1,475
30 <i>Totals from Schedules</i>							
31 Customer-charge costs		\$20.84	\$22.35	\$42.22	\$105.31	\$65.71	\$4,964.80
32 Annual Blls		5,900,376	314,180	238,056	74,651	30,126	297

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

	Account Description	Account	Total	Meters	Services	Customer Software	Expenses	Total Direct	Labor portion	Labor \$
1	Plant in service		2,133,974	86,398	107,647	144,397		338,442		
2	Accum. depreciation		(735,480)	(30,012)	(33,815)	(96,657)		(160,483)		
3	Net plant		1,398,494	56,386	73,832	47,741	-	177,959		
4	ADIT		(219,079)	(8,833)	(11,566)	(7,479)		(27,878)		
5	Other rate base		54,062	2,180	2,854	1,846		6,879		
6	Rate base		1,233,478	49,732	65,120	42,107	-	156,960		
7										
8	Return on rate base	8.34%	102,872	4,148	5,431	3,512	-	13,090		
9	Income tax gross-up	20.05%	20,622	831	1,089	704	-	2,624		
10	Return component		123,494	4,979	6,520	4,216	-	15,715		
11										
12	Meter operating		1,916	1,916				1,916	100.1%	1,917
13	Meter maintenance		339	339				339	100.0%	339
14	Customer records- Supervision		11,193				11,193	11,193	77.8%	8,708
15	Meter reading expenses		1,608	1,608				1,608	78.8%	1,267
16	Customer records and collection		1,277				1,277	1,277	0.1%	1
17	Customer assistance		2,309				2,309	2,309	15.9%	367
18	Customer costs Acct 920/921		2,913				2,913	2,913	76.4%	2,226
19	Customer costs Acct 923		5,742				5,742	5,742	-	0
20	A&G Other- Meters		583	583				583	-	0
21	Services depreciation expense		1,967		1,967			1,967		
22	Meters depreciation expense		5,851	5,851				5,851		
23	Customer SW Amortization		23,326			23,326		23,326		
24	Other Intangible amortization		9,391			9,391		9,391		
25	A&G based on Direct labor		31,741	7,543	0	0	24,198	31,741		
26	All other expenses		127,044					-		
27	Expense component		227,200	17,840	1,967	32,718	47,632	100,156		14,825
28	GRT on Return plus Expense	6.12%	21,456	1,396	519	2,260	2,914	7,089		
29	Customer-charge total		372,150	24,215	9,006	39,193	50,546	122,960		
30	Totals from Schedules		372,150							
31	Customer-charge costs			\$4.10	\$1.53	\$6.64	\$8.57	\$20.84		
32	Annual Bills		5,900,376							
33	A&G allocated based on Direct labor									
34	Direct labor costs included above		14,825	3,523	0	0	11,302	14,825		
35	Total Direct labor costs		25,443							
36	% Direct labor		58.3%							
37										
38	A&G Salaries / Off Supp-Other 920/921M		27,141							
39	Employee benefits/ PR Tax 926/935P		12,011							
40	Depreciation exp.- General plant		11,038							
41	Maint General Plant 408		4,284							
42	A&G related to Direct labor		54,474	23.8%	0.0%	0.0%	76.2%	100.0%		
43	A&G allocated based on Direct labor		31,741	7,543	0	0	24,198	14,825		
44										

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

	Account Description	Account	Total	Meters	Services	Customer Software	Expenses	Total Direct	Labor portion	Labor \$
1	Plant in service		104,363	13,218	5,963	7,689		26,870		
2	Accum. depreciation		(35,563)	(4,592)	(1,873)	(5,147)		(11,611)		
3	Net plant		68,800	8,627	4,090	2,542	-	15,259		
4	ADIT		(10,253)	(1,286)	(609)	(379)		(2,274)		
5	Other rate base		2,285	287	136	84		507		
6	Rate base		60,832	7,628	3,616	2,248	-	13,491		
7										
8	Return on rate base	8.34%	5,073	636	302	187	-	1,125		
9	Income tax gross-up	20.05%	1,017	128	60	38	-	226		
10	Return component		6,090	764	362	225	-	1,351		
11										
12	Meter operating		115	115				115	100.1%	115
13	Meter maintenance		20	20				20	100.0%	20
14	Customer records- Supervision		365				365	365	77.8%	284
15	Meter reading expenses		85	85				85	78.8%	67
16	Customer records and collection		42				42	42	0.1%	0
17	Customer assistance		123				123	123	15.9%	20
18	Customer costs Acct 920/921		155				155	155	76.4%	119
19	Customer costs Acct 923		229				229	229	-	0
20	A&G Other- Meters		89	89				89	-	0
21	Services depreciation expense		109		109			109		
22	Meters depreciation expense		895	895				895		
23	Customer SW Amortization		1,242			1,242		1,242		
24	Other Intangible amortization		459			459		459		
25	A&G based on Direct labor		1,338	434	0	0	904	1,338		
26	All other expenses		4,968					-		
27	Expense component		10,234	1,639	109	1,701	1,818	5,266		625
28	GRT on Return plus Expense	6.12%	1,000	147	29	118	111	405		
29	Customer-charge total		17,324	2,550	500	2,044	1,929	7,022		
30	Totals from Schedules		17,324							
31	Customer-charge costs			\$8.11	\$1.59	\$6.50	\$6.14	\$22.35		
32	Annual Bills		314,180							
33	A&G allocated based on Direct labor									
34	Direct labor costs included above		625	203	0	0	422	625		
35	Total Direct labor costs		1,015							
36	% Direct labor		61.5%							
37										
38	A&G Salaries / Off Supp-Other 920/921M		1,083							
39	Employee benefits/ PR Tax 926/935P		479							
40	Depreciation exp.- General plant		441							
41	Maint General Plant 408		171							
42	A&G related to Direct labor		2,174	32.4%	0.0%	0.0%	67.6%	100.0%		
43	A&G allocated based on Direct labor		1,338	434	0	0	904	625		
44										

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

Account Description	Account	Total	Meters	Services	Customer Software	Expenses	Total Direct	Labor portion	Labor \$
1 Plant in service		298,664	28,714	6,092	5,826		40,632		
2 Accum. depreciation		(93,109)	(9,974)	(1,914)	(3,900)		(15,788)		
3 Net plant		205,555	18,740	4,179	1,926	-	24,844		
4 ADIT		(31,869)	(2,905)	(648)	(299)		(3,852)		
5 Other rate base		6,866	626	140	64		830		
6 Rate base		180,552	16,460	3,670	1,692	-	21,822		
7									
8 Return on rate base	8.34%	15,058	1,373	306	141	-	1,820		
9 Income tax gross-up	20.05%	3,019	275	61	28	-	365		
10 Return component		18,077	1,648	367	169	-	2,185		
11									
12 Meter operating		130	130				130	100.1%	130
13 Meter maintenance		23	23				23	100.0%	23
14 Customer records- Supervision		430				430	430	77.8%	334
15 Meter reading expenses		77	77				77	78.8%	61
16 Customer records and collection		49				49	49	0.1%	0
17 Customer assistance		93				93	93	15.9%	15
18 Customer costs Acct 920/921		118				118	118	76.4%	90
19 Customer costs Acct 923		511				511	511	-	0
20 A&G Other- Meters		194	194				194	-	0
21 Services depreciation expense		111		111			111		
22 Meters depreciation expense		1,945	1,945				1,945		
23 Customer SW Amortization		941			941		941		
24 Other Intangible amortization		1,267			1,267		1,267		
25 A&G based on Direct labor		1,398	458	0	0	940	1,398		
26 All other expenses		15,864					-		
27 Expense component		23,150	2,827	111	2,208	2,140	7,287		653
28 GRT on Return plus Expense	6.11%	2,520	274	29	145	131	579		
29 Customer-charge total		43,747	4,749	508	2,523	2,271	10,050		
30 Totals from Schedules		43,747							
31 Customer-charge costs			\$19.95	\$2.13	\$10.60	\$9.54	\$42.22		
32 Annual Bills		238,056							
33 A&G allocated based on Direct labor									
34 Direct labor costs included above		653	214	0	0	439	653		
35 Total Direct labor costs		2,264							
36 % Direct labor		28.8%							
37									
38 A&G Salaries / Off Supp-Other 920/921M		2,416							
39 Employee benefits/ PR Tax 926/935P		1,069							
40 Depreciation exp.- General plant		982							
41 Maint General Plant 408		381							
42 A&G related to Direct labor		4,848	32.8%	0.0%	0.0%	67.2%	100.0%		
43 A&G allocated based on Direct labor		1,398	458	0	0	940	653		
44									

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

Account Description	Account	Total	Meters	Services	Customer Software	Expenses	Total Direct	Labor portion	Labor \$
1 Plant in service		698,680	15,396	1,911	1,827		19,134		
2 Accum. depreciation		(207,967)	(5,348)	(600)	(1,223)		(7,171)		
3 Net plant		490,713	10,048	1,310	604	-	11,963		
4 ADIT		(78,951)	(1,617)	(211)	(97)		(1,925)		
5 Other rate base		16,043	329	43	20		391		
6 Rate base		427,805	8,760	1,142	527	-	10,429		
7									
8 Return on rate base	8.34%	35,679	731	95	44	-	870		
9 Income tax gross-up	20.05%	7,152	146	19	9	-	174		
10 Return component		42,831	877	114	53	-	1,044		
11									
12 Meter operating		49	49				49	100.1%	49
13 Meter maintenance		9	9				9	100.0%	9
14 Customer records- Supervision		217				217	217	77.8%	169
15 Meter reading expenses		23	23				23	78.8%	18
16 Customer records and collection		25				25	25	0.1%	0
17 Customer assistance		29				29	29	15.9%	5
18 Customer costs Acct 920/921		37				37	37	76.4%	28
19 Customer costs Acct 923		1,045				1,045	1,045	-	0
20 A&G Other- Meters		104	104				104	-	0
21 Services depreciation expense		35		35			35		
22 Meters depreciation expense		1,043	1,043				1,043		
23 Customer SW Amortization		295			295		295		
24 Other Intangible amortization		2,860			2,860		2,860		
25 A&G based on Direct labor		595	163	0	0	432	595		
26 All other expenses		39,354					-		
27 Expense component		45,719	1,391	35	3,155	1,784	6,365		278
28 GRT on Return plus Expense	6.10%	5,405	138	9	196	109	452		
29 Customer-charge total		93,956	2,406	158	3,404	1,893	7,862		
30 Totals from Schedules		93,956							
31 Customer-charge costs			\$32.23	\$2.12	\$45.60	\$25.36	\$105.31		
32 Annual Bills		74,651							
33 A&G allocated based on Direct labor									
34 Direct labor costs included above		278	76	0	0	202	278		
35 Total Direct labor costs		4,629							
36 % Direct labor		6.0%							
37									
38 A&G Salaries / Off Supp-Other 920/921M		4,938							
39 Employee benefits/ PR Tax 926/935P		2,185							
40 Depreciation exp.- General plant		2,008							
41 Maint General Plant 408		779							
42 A&G related to Direct labor		9,911	27.4%	0.0%	0.0%	72.6%	100.0%		
43 A&G allocated based on Direct labor		595	163	0	0	432	278		
44									

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

Account Description	Account	Total	Meters	Services	Customer Software	Expenses	Total Direct	Labor portion	Labor \$
1 Plant in service		102,558	4,631	976	934		6,541		
2 Accum. depreciation		(31,081)	(1,609)	(307)	(625)		(2,540)		
3 Net plant		71,477	3,022	670	309	-	4,001		
4 ADIT		(11,390)	(482)	(107)	(49)		(637)		
5 Other rate base		2,381	101	22	10		133		
6 Rate base		62,468	2,641	585	270	-	3,496		
7									
8 Return on rate base	8.34%	5,210	220	49	23	-	292		
9 Income tax gross-up	20.05%	1,044	44	10	5	-	58		
10 Return component		6,254	264	59	27	-	350		
11									
12 Meter operating		19	19				19	100.1%	19
13 Meter maintenance		3	3				3	100.0%	3
14 Customer records- Supervision		86				86	86	77.8%	67
15 Meter reading expenses		11	11				11	78.8%	9
16 Customer records and collection		10				10	10	0.1%	0
17 Customer assistance		15				15	15	15.9%	2
18 Customer costs Acct 920/921		19				19	19	76.4%	14
19 Customer costs Acct 923		161				161	161	-	0
20 A&G Other- Meters		31	31				31	-	0
21 Services depreciation expense		18		18			18		
22 Meters depreciation expense		314	314				314		
23 Customer SW Amortization		151			151		151		
24 Other Intangible amortization		432			432		432		
25 A&G based on Direct labor		115	67	0	0	178	246		
26 All other expenses		5,704					-		
27 Expense component		7,089	446	18	583	469	1,516		115
28 GRT on Return plus Expense	6.11%	815	43	5	37	29	114		
29 Customer-charge total		14,158	754	81	647	497	1,980		
30 Totals from Schedules		14,158							
31 Customer-charge costs			\$25.03	\$2.69	\$21.48	\$16.51	\$65.71		
32 Annual Bills		30,126							
33 A&G allocated based on Direct labor									
34 Direct labor costs included above		115	31	0	0	83	115		
35 Total Direct labor costs		714							
36 % Direct labor		16.1%							
37									
38 A&G Salaries / Off Supp-Other 920/921M		762							
39 Employee benefits/ PR Tax 926/935P		337							
40 Depreciation exp.- General plant		310							
41 Maint General Plant 408		120							
42 A&G related to Direct labor		1,529	27.4%	0.0%	0.0%	72.6%	100.0%		
43 A&G allocated based on Direct labor		246	67	0	0	178	6,482		
44									

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

	Account Description	Account	Total	Meters	Services	Customer Software	Expenses	Total Direct	Labor portion	Labor \$
1	Plant in service		243,341	120	-	7		127		
2	Accum. depreciation		(71,881)	(42)	-	(5)		(47)		
3	Net plant		171,460	78	-	2	-	81		
4	ADIT		(27,875)	(13)	-	(0)		(13)		
5	Other rate base		5,853	3	-	0		3		
6	Rate base		149,437	68	-	2	-	70		
7										
8	Return on rate base	8.34%	12,463	6	-	0	-	6		
9	Income tax gross-up	20.05%	2,498	1	-	0	-	1		
10	Return component		14,961	7	-	0	-	7		
11										
12	Meter operating		1	1				1	100.1%	1
13	Meter maintenance		0	0				0	100.0%	0
14	Customer records- Supervision		0				0	0	77.8%	0
15	Meter reading expenses		0	0				0	78.8%	0
16	Customer records and collection		0				0	0	0.1%	0
17	Customer assistance		0				0	0	15.9%	0
18	Customer costs Acct 920/921		0				0	0	76.4%	0
19	Customer costs Acct 923		365				365	365		
20	A&G Other- Meters		1	1				1		
21	Services depreciation expense		-		0			-		
22	Meters depreciation expense		8	8				8		
23	Customer SW Amortization		1			1		1		
24	Other Intangible amortization		1,004			1,004		1,004		
25	A&G based on Direct labor		2	2	0	0	1	2		
26	All other expenses		13,884					-		
27	Expense component		15,266	11	0	1,005	366	1,383		1
28	GRT on Return plus Expense	6.10%	1,843	1	-	61	22	85		
29	Customer-charge total		32,071	19	0	1,067	388	1,475		
30	Totals from Schedules		32,071							
31	Customer-charge costs			\$64.92	\$0.00	\$3,591.84	\$1,308.04	\$4,964.80		
32	Annual Bills		297							
33	A&G allocated based on Direct labor									
34	Direct labor costs included above		1	1	0	0	0	1		
35	Total Direct labor costs		1,618							
36	% Direct labor		0.1%							
37										
38	A&G Salaries / Off Supp-Other 920/921M		1,726							
39	Employee benefits/ PR Tax 926/935P		764							
40	Depreciation exp.- General plant		702							
41	Maint General Plant 408		272							
42	A&G related to Direct labor		3,464	72.4%	0.0%	0.0%	27.6%	100.0%		
43	A&G allocated based on Direct labor		2	2	0	0	1	0		
44										

Duquesne Light Company
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Functionalization

Line	Account	No.	Balance	Allocator	Primary	Secondary	Billing	Reg- ulatorv	Labor \$	Labor %	
1	I. ELECTRIC PLANT IN SERVICE										
2	INTANGIBLE PLANT										
3	Organization / Franchise	301 / 302	83	Plant	54	21	9	0	-		
4	SW- Plant/ OM	303P	0	Plant	0	0	0	0	-		
5	SW- Customer-related	303C	180,343	Bill	0	0	180,343	0	-		
6	SW- Labor-related	303L	18,544	Labor	9,423	2,211	6,911	0	-		
7	SW- AMI	303AMI	0	Bill	0	0	0	0	-		
8	Software- RB / CIP/Cyber	303F	69,422	DistPt	47,534	19,251	2,636	0	-		
9	Intangible Plant		268,392		57,011	21,483	189,898	0	-		
10											
11	C. TRANSMISSION PLANT										
12	Transmission Plant	361	0	None	0	0	0	0	-		
13	Transmission Plant	350-359	0		0	0	0	0	-		
14											
15	D. DISTRIBUTION PLANT										
16	Land and Land Rights	360	23,140	Prim	23,140	0	0	0	-		
17	Structures and Improvements	361	101,152	Prim	101,152	0	0	0	-		
18	Direct Assignment	361	0	None	0	0	0	0	-		
19	Station Equipment	362	618,881	Prim	618,881	0	0	0	-		
20	Station Equipment- Network	362	13,188	Prim	13,188	0	0	0	-		
21	Poles, Towers and Fixtures	364	799,465	OH_Cond	636,502	162,963	0	0	-		
22	OH Conductors and Devices	365	824,665	OH_Cond	656,565	168,100	0	0	-		
23	UG Conduits- Radial	366	151,682	UG_Radial	136,316	15,366	0	0	-		
24	UG Conduits- Network	366	29,494	UG_Network	24,405	5,089	0	0	-		
25	UG Conduits- URD	366	29,494	UG_URD	25,772	3,722	0	0	-		
26	UG Conductors- Radial	367	492,198	UG_Radial	442,338	49,860	0	0	-		
27	UG Conductors- Network	367	95,705	UG_Network	79,192	16,513	0	0	-		
28	UG Conductors- URD	367	95,705	UG_URD	83,628	12,077	0	0	-		
29	Line Transformers- OH	368	354,174	LTrans_OH	43,746	310,428	0	0	-		
30	Line Transformers- Radial	368	107,695	LTrans_Rad	0	107,695	0	0	-		
31	Line Transformers- Network	368	45,792	LTrans_Net	0	45,792	0	0	-		
32	Line Transformers- URD	368	62,410	LTrans_URD	0	62,410	0	0	-		
33	Services	369	135,802	Sec	0	135,802	0	0	-		
34	Meters	370	159,997	Bill	0	0	159,997	0	-		
35	Street Lighting	373	72,541	Sec	0	72,541	0	0	-		
36	ARO-Dist Plant	ARO	1,042	DistPt	713	289	40	0	-		
37	Distribution Plant	360-373	4,214,222		2,885,537	1,168,649	160,037	0	-		
38											
39	E. GENERAL PLANT										
40	General Plant	390	371,535	Labor	188,790	44,289	138,456	0	-		
41	General Plant-EV	390EV	8,053	EV	0	0	8,053	0	-		
42	General Plant	389-399	379,588		188,790	44,289	146,509	0	-		
43											
44	TOTAL UTILITY PLANT		4,862,202		3,131,337	1,234,420	496,444	0	-		
45											

Duquesne Light Company
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Fully Projected Future Test Year
Functionalization

Line	Account	No.	Balance	Allocator	Primary	Secondary	Billing	Reg- ulatorv	Labor \$	Labor %
46	II. DEPRECIATION RESERVE									
47	Intangible Plant	108.3	179,657	Intang	38,162	14,380	127,114	0	-	
48	Transmission Plant	108.3	0	None	0	0	0	0	-	
49	Structures and Improvements	108.5	48,795	Prim	48,795	0	0	0	-	
50	Direct Assignment	108.5	0	None	0	0	0	0	-	
51	Station Equipment	108.5	208,958	Prim	208,958	0	0	0	-	
52	Poles, Towers and Fixtures	108.5	220,877	OH_Cond	175,853	45,024	0	0	-	
53	OH Conductors and Devices	108.5	231,615	OH_Cond	184,402	47,213	0	0	-	
54	UG Conduits	108.5	52,458	UG_Total	46,438	6,020	0	0	-	
55	UG Conductors	108.5	161,607	UG_Total	143,061	18,546	0	0	-	
56	Line Transformers	108.5	174,548	LTrans_Tot	13,394	161,154	0	0	-	
57	Services	108.5	42,659	Sec	0	42,659	0	0	-	
58	Meters	108.5	55,578	Bill	0	0	55,578	0	-	
59	Street Lighting	108.5	22,093	Sec	0	22,093	0	0	-	
60	EV Assets	108EV	1,507	EV	0	0	1,507	0	-	
61	General	108.6	167,020	Labor	84,869	19,909	62,242	0	-	
62	Depreciation Reserve	108	1,567,371		943,932	376,998	246,441	0	-	
63										
64	III. OTHER RATE BASE ITEMS									
65	Cash Working Capital	131	43,013	OM	19,860	4,836	18,318	0	-	
66	Cash Working Capital- Supp	131	0	Bill	0	0	0	0	-	
67	Materials & Supplies		25,176	Plant	16,214	6,392	2,571	0	-	
68	Capitalized Pension		75,224	Plant	48,445	19,098	7,681	0	-	
69	Customer Deposits		(9,318)	Bill	0	0	(9,318)	0	-	
70	ADIT-EV		(339)	EV	0	0	(339)	0	-	
71	ADIT- Transmission	154	0	None	0	0	0	0	-	
72	ADIT- Distribution	154	(522,723)	DistPt	(357,916)	(144,957)	(19,851)	0	-	
73	ADIT- General	182	(15,654)	Labor	(7,955)	(1,866)	(5,834)	0	-	
74	Other Rate Base	131-283	(404,621)		(281,351)	(116,497)	(6,773)	0	-	
75										
76	TOTAL RATE BASE		<u>2,890,210</u>		<u>1,906,054</u>	<u>740,925</u>	<u>243,231</u>	<u>0</u>	-	
77			2,890,210	Check						

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Line	Account	No.	Balance	Allocator	Primary	Secondary	Billing	Reg- ulatorv	Labor \$	Labor %	
78	I. OPERATING AND MAINTENANCE EXPENSES										
79	B. TRANSMISSION EXPENSE										
80	POLR Expense		0	None	0	0	0	0	- 0	0.0%	
81	Transmission Expense		0	None	0	0	0	0	- 10,956	0.0%	
82	Transmission Expense		<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>			
83											
84	C. DISTRIBUTION EXPENSE										
85	Ops Supv & Engineering	580	12,066	D-Labor-Op	7,512	2,193	2,361	0	- 3,607	29.9%	
86	Load Dispatching	581	1,124	Prim	1,124	0	0	0	- 1,124	100.0%	
87	Station Expenses	582	644	Prim	644	0	0	0	- 579	89.9%	
88	OH Line Expenses	583	513	OH_Cond	408	105	0	0	- 425	82.9%	
89	UG Line Expenses	584	1,043	UG_Total	923	120	0	0	- 1,043	100.0%	
90	Meter Expenses	586	2,429	Bill	0	0	2,429	0	- 2,431	100.1%	
91	Customer Installation Expenses	587	9	Bill	0	0	9	0	- 9	100.0%	
92	Misc. Distribution Expenses	588	10,071	DistPt	6,896	2,793	382	0	- 8,509	84.5%	
93	Rents	589	0	DistPt	0	0	0	0	- 0	0.0%	
94	Maint Supv & Engineering	590	(166)	D-Labor-Mnt	(136)	(25)	(5)	0	- 106	-63.9%	
95	Maint of Structures	591	171	Prim	171	0	0	0	- 171	100.0%	
96	Maint of Station Equip	592	3,570	Prim	3,570	0	0	0	- 3,084	86.4%	
97	Maint of OH Lines	593	22,552	OH_Cond	17,955	4,597	0	0	- 9,750	43.2%	
98	Maint of UG Lines	594	1,426	UG_Total	1,262	164	0	0	- 999	70.1%	
99	Maint of Line Transformers	595	18	LTrans_Tot	1	17	0	0	- 18	100.0%	
100	Maint of Lighting	596	46	Sec	0	46	0	0	- 46	100.0%	
101	Maint of Meters	597	430	Bill	0	0	430	0	- 430	100.0%	
102	Maint of Misc. Plant	599	37	DistPt	25	10	1	0	- 0	0.0%	
103	Oper. & Maint. Exp.	500-599	<u>55,982</u>		<u>40,355</u>	<u>10,018</u>	<u>5,608</u>	<u>0</u>	- <u>32,331</u>		
104			55,982		40,355	10,018	5,608	0	-		
105	D. CUSTOMER ACCOUNTS AND SERVICE										
106	Supervision	901	14,104	Bill	0	0	14,104	0	- 10,973	77.8%	
107	Meter Reading Exp	902	1,967	Bill	0	0	1,967	0	- 1,550	78.8%	
108	Customer Records & Coll	903	1,609	Bill	0	0	1,609	0	- 1	0.1%	
109	Uncollectible Accounts	904	14,003	Bill	0	0	14,003	0	- 0	0.0%	
110	OPEN	904	0	None	0	0	0	0	- 0	0.0%	
111	Customer Accts. Exp.	901-905	<u>31,683</u>		<u>0</u>	<u>0</u>	<u>31,683</u>	<u>0</u>	- <u>12,524</u>		
112											
113	Customer Assistance	908	2,884	Bill	0	0	2,884	0	- 458	15.9%	
114	Beneficial Elec	908BE	1,181	Prim	1,181	0	0	0	- 0		
115	Customer Service Exp.	908-916	<u>4,065</u>		<u>1,181</u>	<u>0</u>	<u>2,884</u>	<u>0</u>	- <u>458</u>		
116	Customer Accts. & Serv. Exp.	901-919	<u>35,748</u>		<u>1,181</u>	<u>0</u>	<u>34,567</u>	<u>0</u>	- <u>12,982</u>		
117									- 45,313		

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Line	Account	No.	Balance	Allocator	Primary	Secondary	Billing	Reg- ulatory	Labor \$	Labor %	
118	E. ADMINISTRATIVE AND GENERAL										
119	A&G Salaries	920	38,103	Labor	19,362	4,542	14,200	0	- 36,168	94.9%	
120	A&G Cust	920CC	3,638	Bill	0	0	3,638	0	- 2,780	76.4%	
121	A&G Other- Meters	921M	1,080	Bill	0	0	1,080	0	- 2	0.2%	
122	A&G Other- AG	921	10,224	Labor	5,195	1,219	3,810	0	- 0	0.0%	
123	Outside Services- Customer Care	923CC	3,307	Bill	0	0	3,307	0	- 0	0.0%	
124	Outside Services- Other	923	24,335	Labor	12,365	2,901	9,069	0	- 0	0.0%	
125	Property Insurance	924	5,896	Plant	3,797	1,497	602	0	- 0	0.0%	
126	Injuries & Damages	925	1,065	Labor	541	127	397	0	- 0	0.0%	
127	Empl Pensions & Benefits	926	14,464	Labor	7,349	1,724	5,390	0	- 0	0.0%	
128	Regulatory Commission	928	913	Bill	0	0	913	0	- 0	0.0%	
129	A&G-EV	930EV	2,186	EV	0	0	2,186	0	- 0	0.0%	
130	Marketing, Communications	930.1	10	Bill	0	0	10	0	- 402	4020.0%	
131	Misc. General Plant	930.2	5,970	Labor	3,034	712	2,225	0	- (5)	-0.1%	
132	General Plant Rent	931	3,391	Labor	1,723	404	1,264	0	- 0	0.0%	
133	Misc Genl Plant- Metering	935M	0	Bill	0	0	0	0	- 0	0.0%	
134	Misc Genl Plant- Other	935P	7,629	Labor	3,876	909	2,843	0	- 3,001	39.3%	
135	Admin & Genl. Exp.	920-932	122,210		57,243	14,035	50,932	0	- 42,348		
136											
137	Total Operating Expenses		213,939		98,779	24,053	91,108	0	- 87,661		
138											
139	II. DEPRECIATION EXPENSE										
140	Intangible- Customers	403	29,133	Bill	0	0	29,133	0	-		
141	Intangible- Labor	403	2,814	Labor	1,430	335	1,049	0	-		
142	Intangible- Rate Base	403	18,209	Plant	11,727	4,623	1,859	0	-		
143	Transmission Plant	403	0	None	0	0	0	0	-		
144	Structures and Improvements	403	2,346	Prim	2,346	0	0	0	-		
145	Direct assignment	403	0	None	0	0	0	0	-		
146	Station Equipment	403	13,438	Prim	13,438	0	0	0	-		
147	Poles, Towers and Fixtures	403	17,381	OH_Cond	13,838	3,543	0	0	-		
148	OH Conductors and Devices	403	22,296	OH_Cond	17,751	4,545	0	0	-		
149	UG Conduits	403	3,042	UG_Total	2,693	349	0	0	-		
150	UG Conductors	403	19,194	UG_Total	16,991	2,203	0	0	-		
151	Line Transformers	403	18,839	LTrans_Tot	1,446	17,393	0	0	-		
152	Services	403	2,481	Sec	0	2,481	0	0	-		
153	Meters	403	10,836	Bill	0	0	10,836	0	-		
154	Street Lighting	403	3,170	Sec	0	3,170	0	0	-		
155	General / Common Plant	364	19,655	Labor	9,987	2,343	7,325	0	-		
156	Depr / Amort-EV	403EV	805	EV	0	0	805	0	-		
157	Amort Exp- Reg Assets- Tran		0	None	0	0	0	0	-		
158	Amort Exp- Reg Assets- Dist		15,058	DistPt	10,310	4,176	572	0	-		
159	Depreciation Expense	403	198,697		101,957	45,161	51,578	0	-		
160											

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Line	Account	No.	Balance	Allocator	Primary	Secondary	Billing	Reg- ulatory	Labor \$	Labor %
161	III. TAXES and OTHER									
162	A. GENERAL TAXES									
163	Payroll related	408.3	6,923	Labor	3,518	825	2,580	0	-	
164	PURTA, Real estate	408.16	1,686	Plant	1,086	428	172	0	-	
165	Capital stock		0	Plant	0	0	0	0	-	
166	Other	408.1	77	Plant	50	20	8	0	-	
167	General Taxes		8,685		4,653	1,273	2,760	0	-	
168										
169	B. GROSS RECEIPTS TAX									
170	Gross Receipts tax		37,642	GRT_Rev	20,926	7,694	9,022	0	-	
171	Gross Receipts Tax		37,642		20,926	7,694	9,022	0	-	
172										
173	B. FEDERAL / STATE INCOME TAXES									
174	State Income Tax Expense		3,859	Pretax	2,721	1,078	59	0	-	
175	Federal Income Tax Expense		18,861	Pretax	13,300	5,271	290	0	-	
176	Income Taxes	409-411	22,720		16,021	6,349	350	0	-	
177	Total Taxes	408-411	69,047		41,599	15,316	12,132	0	-	
178										
179	TOTAL EXPENSES		481,683		242,335	84,530	154,818	0	-	
180										
181	IV. OPERATING REVENUES at Present Rates									
182	Distribution Revenue		635,883	DistBill_RR-PF	353,495	129,974	152,414	0	-	
183	Transmission Revenue		0	None	0	0	0	0	-	
184	POLR Revenue		0	None	0	0	0	0	-	
185	Forfeited Discounts		4,593	Bill	0	0	4,593	0	-	
186	Misc Service Revenue		1,975	DistBill_RR-PF	1,098	404	473	0	-	
187	Rent For Electric Property		12,146	OH_Cond	9,670	2,476	0	0	-	
188	Other Electric Revenues		0	DistBill_RR-PF	0	0	0	0	-	
189	Operating Revenues		654,597		364,263	132,853	157,481	0	-	
190										
191	TOTAL EXPENSES		481,683		242,335	84,530	154,818	0	-	
192	V. NET INCOME at Present Rates		172,914		121,928	48,323	2,663	0	-	
193			172,914	Check						

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Line	Account	No.	Balance	Allocator	Primary	Secondary	Billing	Reg- ulatory	Labor \$	Labor %
194	SUMMARY REPORT									
195	OPERATING REVENUES									
196	Utility Revenues	440-446	635,883		353,495	129,974	152,414	0	-	
197	Other Operating Revenues	450-456	18,714		10,768	2,880	5,066	0	-	
198	Total Operating Revenues		654,597		364,263	132,853	157,481	0	-	
199										
200	OPERATING EXPENSES									
201	Distribution / Transmission	580-599	55,982		40,355	10,018	5,608	0	-	
202	Customer Acctg & Service	901-919	35,748		1,181	0	34,567	0	-	
203	Admin & General	920-932	122,210		57,243	14,035	50,932	0	-	
204	Total Operating Expenses		213,939		98,779	24,053	91,108	0	-	
205										
206	Depreciation Expense	403	198,697		101,957	45,161	51,578	0	-	
207	Taxes Other Than Income Tax / Other	408	46,327		25,578	8,967	11,782	0	-	
208	INCOME BEFORE INCOME TAXES		195,634		137,948	54,673	3,013	0	-	
209	Income Taxes	409-411	22,720		16,021	6,349	350	0	-	
210	NET INCOME		172,914		121,928	48,323	2,663	0	-	
211	RATE BASE		2,890,210		1,906,054	740,925	243,231	0	-	
212	Return on Rate Base		5.98%		6.4%	6.5%	1.1%	-		
213										
214	REVENUE REQUIREMENTS									
215	Target Rate of Return		8.34%		8.34%	8.34%	8.34%	8.3400%		
216	Rate Base		2,890,210		1,906,054	740,925	243,231	0	-	
217										
218	Operating expenses		199,023		98,779	24,053	76,192	0	-	
219	Uncollectibles expense		15,293	Bill	0	0	15,293	0	-	
220	Depreciation expense		198,697		101,957	45,161	51,578	0	-	
221	Regulatory Commission Expenses		1,060	Bill	0	0	1,060	0	-	
222	General taxes / Other		8,685		4,653	1,273	2,760	0	-	
223	Subtotal- Operating Costs to recover		422,758		205,389	70,487	146,883	0	-	
224										
225	Target Return on Rate Base- After taxes		241,043		158,965	61,793	20,285	0	-	
226	Income taxes to recover		48,320	20.05%	31,867	12,387	4,066	0	-	
227				16.70%						
228	Subtotal- Rev Req before GRT		712,122		396,220	144,667	171,235	0	-	
229	GRT needed		43,528	GRT_Prop	24,131	8,861	10,537	0	-	
230	TOTAL REVENUE REQUIREMENT		755,651		420,351	153,528	181,772	0	-	
231			755,651	Check						

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Line	Account	No.	Secondary		Demand	Customer
1	I. ELECTRIC PLANT IN SERVICE					
2	INTANGIBLE PLANT					
3	Organization / Franchise	301 / 302	21	Sec-Pt	4	17 -
4	SW- Plant/ OM	303P	0	None	0	0 -
5	SW- Customer-related	303C	0	None	0	0 -
6	SW- Labor-related	303L	2,211	Sec-Lab	322	1,889 -
7	SW- AMI	303AMI	0	None	0	0 -
8	Software- RB / CIP/Cyber	303F	19,251	Sec-Pt	3,695	15,556 -
9	Intangible Plant		21,483		4,021	17,462 -
10						
11	C. TRANSMISSION PLANT					
12	Transmission Plant	361	0	None	0	0 -
13	Transmission Plant	350-359	0		0	0 -
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	162,963	OH_Min	7,692	155,271 -
22	OH Conductors and Devices	365	168,100	OH_Min	7,934	160,166 -
23	UG Conduits- Radial	366	15,366	UG_Rad_Min	10,635	4,731 -
24	UG Conduits- Network	366	5,089	UG_Net_Min	3,035	2,054 -
25	UG Conduits- URD	366	3,722	UG_URD_Min	0	3,722 -
26	UG Conductors- Radial	367	49,860	UG_Rad_Min	34,510	15,351 -
27	UG Conductors- Network	367	16,513	UG_Net_Min	9,849	6,664 -
28	UG Conductors- URD	367	12,077	UG_URD_Min	0	12,077 -
29	Line Transformers- OH	368	310,428	LTr_Min_OH	44,640	265,788 -
30	Line Transformers- Radial	368	107,695	LTr_Min_Rad	92,495	15,200 -
31	Line Transformers- Network	368	45,792	LTr_Min_Net	5,756	40,036 -
32	Line Transformers- URD	368	62,410	LTr_Min_URD	9,763	52,647 -
33	Services	369	135,802	Customer	0	135,802 -
34	Meters	370	0	None	0	0 -
35	Street Lighting	373	72,541	Customer	0	72,541 -
36	ARO- Dist Plant	ARO	289	Sec-Pt	55	233 -
37	Distribution Plant	360-373	1,168,649		226,364	942,284 -
38						
39	E. GENERAL PLANT					
40	General Plant	390	44,289	Sec-Lab	6,442	37,846 -
41	General Plant-EV	390EV	0	None	0	0 -
42	General Plant	389-399	44,289		6,442	37,846 -
43						
44	TOTAL UTILITY PLANT		1,234,420		236,827	997,593 -
45						

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Line	Account	No.	Secondary		Demand	Customer	
46	II. DEPRECIATION RESERVE						
47	Intangible Plant	108.3	14,380	Sec-IntPt	2,691	11,689	-
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	45,024	OH_Min	2,125	42,899	-
53	OH Conductors and Devices	108.5	47,213	OH_Min	2,228	44,984	-
54	UG Conduits	108.5	6,020	UG-Tot	3,404	2,616	-
55	UG Conductors	108.5	18,546	UG-Tot	10,487	8,060	-
56	Line Transformers	108.5	161,154	LTr-Tot	46,740	114,413	-
57	Services	108.5	42,659	Customer	0	42,659	-
58	Meters	108.5	0	None	0	0	-
59	Street Lighting	108.5	22,093	Customer	0	22,093	-
60	EV Assets	108EV	0	Sec-Pt	0	0	-
61	General	108.6	19,909	Sec-Lab	2,896	17,013	-
62	Depreciation Reserve	108	376,998		70,572	306,426	-
63							
64	III. OTHER RATE BASE ITEMS						
65	Cash Working Capital	131	4,836	Sec-OM	674	4,162	-
66	Cash Working Capital- Supp	131	0	None	0	0	-
67	Materials & Supplies		6,392	Sec-Pt	1,227	5,165	-
68	Capitalized Pension		19,098	Sec-Pt	3,666	15,432	-
69	Customer Deposits		0	None	0	0	-
70	ADIT-EV		0	Sec-Pt	0	0	-
71	ADIT- Transmission	154	0	None	0	0	-
72	ADIT- Distribution	154	(144,957)	Sec-Pt	(27,822)	(117,134)	-
73	ADIT- General	182	(1,866)	Sec-Lab	(271)	(1,595)	-
74	Other Rate Base	131-283	(116,497)		(22,528)	(93,969)	-
75							
76	TOTAL RATE BASE		740,925		143,728	597,198	-
77							

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Line	Account	No.	Secondary		Demand	Customer
78	I. OPERATING AND MAINTENANCE EXP					
79	B. TRANSMISSION EXPENSE					
80	POLR Expense		0	None	0	0 -
81	Transmission Expense		0	None	0	0 -
82	Transmission Expense		0		0	0 -
83						
84	C. DISTRIBUTION EXPENSE					
85	Ops Supv & Engineering	580	2,193	Sec-Lab	319	1,874 -
86	Load Dispatching	581	0	None	0	0 -
87	Station Expenses	582	0	None	0	0 -
88	OH Line Expenses	583	105	OH_Min	5	100 -
89	UG Line Expenses	584	120	UG-Tot	68	52 -
90	Meter Expenses	586	0	None	0	0 -
91	Customer Installation Expenses	587	0	None	0	0 -
92	Misc. Distribution Expenses	588	2,793	Sec-Pt	536	2,257 -
93	Rents	589	0	Sec-Pt	0	0 -
94	Maint Supv & Engineering	590	(25)	Sec-Lab	(4)	(21) -
95	Maint of Structures	591	0	None	0	0 -
96	Maint of Station Equip	592	0	None	0	0 -
97	Maint of OH Lines	593	4,597	OH_Min	217	4,380 -
98	Maint of UG Lines	594	164	UG-Tot	93	71 -
99	Maint of Line Transformers	595	17	LTr-Tot	5	12 -
100	Maint of Lighting	596	46	Customer	0	46 -
101	Maint of Meters	597	0	None	0	0 -
102	Maint of Misc. Plant	599	10	Sec-Pt	2	8 -
103	Oper. & Maint. Exp.	500-599	10,018		1,240	8,778 -
104			10,018		1,240	8,778 -
105	D. CUSTOMER ACCOUNTS AND SERVIC					
106	Supervision	901	0	None	0	0 -
107	Meter Reading Exp	902	0	None	0	0 -
108	Customer Records & Coll	903	0	None	0	0 -
109	Uncollectible Accounts	904	0	Sec-Rev	0	0 -
110	OPEN	904	0	None	0	0 -
111	Customer Accts. Exp.	901-905	0		0	0 -
112						
113	Customer Assistance	908	0	None	0	0 -
114	Beneficial Elec	908BE	0	None	0	0 -
115	Customer Service Exp.	908-916	0		0	0 -
116	Customer Accts. & Serv. Exp.	901-919	0		0	0 -

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Duquesne Light Company
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Fully Projected Future Test Year
Classification

Line	Account	No.	Secondary	Demand	Customer	
117						
118	E. ADMINISTRATIVE AND GENERAL					
119	A&G Salaries	920	4,542	Sec-Lab	661	3,881 -
120	A&G Cust	920CC	0	None	0	0 -
121	A&G Other- Meters	921M	0	None	0	0 -
122	A&G Other- AG	921	1,219	Sec-Lab	177	1,041 -
123	Outside Services- Customer Care	923CC	0	Sec-Lab	0	0 -
124	Outside Services- Other	923	2,901	Sec-Lab	422	2,479 -
125	Property Insurance	924	1,497	Sec-Pt	287	1,209 -
126	Injuries & Damages	925	127	Sec-Lab	18	109 -
127	Empl Pensions & Benefits	926	1,724	Sec-Lab	251	1,473 -
128	Regulatory Commission	928	0	None	0	0 -
129	A&G-EV	930EV	0	Sec-Lab	0	0 -
130	Marketing, Communications	930.1	0	None	0	0 -
131	Misc. General Plant	930.2	712	Sec-Lab	104	608 -
132	General Plant Rent	931	404	Sec-Lab	59	345 -
133	Misc Genl Plant- Metering	935M	0	None	0	0 -
134	Misc Genl Plant- Other	935P	909	Sec-Lab	132	777 -
135	Admin & Genl. Exp.	920-932	14,035		2,111	11,924 -
136						
137	Total Operating Expenses		24,053		3,351	20,702 -
138						
139	II. DEPRECIATION EXPENSE					
140	Intangible- Customers	403	0	None	0	0 -
141	Intangible- Labor	403	335	Sec-Lab	49	287 -
142	Intangible- Rate Base	403	4,623	Sec-Pt	887	3,736 -
143	Transmission Plant	403	0	None	0	0 -
144	Structures and Improvements	403	0	None	0	0 -
145	Direct assignment	403	0	None	0	0 -
146	Station Equipment	403	0	None	0	0 -
147	Poles, Towers and Fixtures	403	3,543	OH_Min	167	3,376 -
148	OH Conductors and Devices	403	4,545	OH_Min	215	4,330 -
149	UG Conduits	403	349	UG-Tot	197	152 -
150	UG Conductors	403	2,203	UG-Tot	1,245	957 -
151	Line Transformers	403	17,393	LTr-Tot	5,045	12,349 -
152	Services	403	2,481	Customer	0	2,481 -
153	Meters	403	0	None	0	0 -
154	Street Lighting	403	3,170	Customer	0	3,170 -
155	General / Common Plant	364	2,343	Sec-Lab	341	2,002 -
156	Depr / Amort-EV	403EV	0	Sec-GenPt	0	0 -
157	Amort Exp- Reg Assets- Tran		0	Sec-GenPt	0	0 -
158	Amort Exp- Reg Assets- Dist		4,176	Sec-Pt	801	3,374 -
159	Depreciation Expense	403	45,161		8,948	36,213 -
160						

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Duquesne Light Company
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Line	Account	No.	Secondary	Demand	Customer
161	III. TAXES and OTHER				
162	A. GENERAL TAXES				
163	Payroll related	408	825 Sec-Lab	120	705 -
164	PURTA, Real estate	408.16	428 Sec-Pt	82	346 -
165	Capital stock		0 Sec-Pt	0	0 -
166	Other	408	20 Sec-Pt	4	16 -
167	General Taxes		<u>1,273</u>	<u>206</u>	<u>1,067 -</u>
168					
169	B. GROSS RECEIPTS TAX				
170	Gross Receipts tax		7,694 Sec-Rev	1,448	6,246 -
171	Gross Receipts Tax		<u>7,694</u>	<u>1,448</u>	<u>6,246 -</u>
172					
173	B. FEDERAL / STATE INCOME TAXES				
174	State Income Tax Expense		1,078 Sec-Pretax	211	867 -
175	Federal Income Tax Expense		5,271 Sec-Pretax	1,031	4,240 -
176	Income Taxes	409-411	<u>6,349</u>	<u>1,242</u>	<u>5,107 -</u>
177	Total Taxes	408-411	<u>15,316</u>	<u>2,896</u>	<u>12,420 -</u>
178					
179	TOTAL EXPENSES		<u>84,530</u>	<u>15,195</u>	<u>69,335 -</u>
180					
181	IV. OPERATING REVENUES at Present Rate				
182	Distribution Revenue		129,974 Sec-RetRRPF	24,458	105,516 -
183	Transmission Revenue		0 Sec-RetRRPF	0	0 -
184	POLR Revenue		0 Sec-RetRRPF	0	0 -
185	Forfeited Discounts		0 Sec-Rev	0	0 -
186	Misc Service Revenue		404 Sec-RetRRPF	76	328 -
187	Rent For Electric Property		2,476 OH_Min	117	2,359 -
188	Other Electric Revenues		0 Sec-RetRRPF	0	0 -
189	Operating Revenues		<u>132,853</u>	<u>24,651</u>	<u>108,202 -</u>
190					
191	TOTAL EXPENSES		<u>84,530</u>	<u>15,195</u>	<u>69,335 -</u>
192	V. NET INCOME at Present Rate		<u>48,323</u>	<u>9,456</u>	<u>38,867 -</u>

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Duquesne Light Company
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Line	Account	No.	Secondary	Demand	Customer
193					
194	SUMMARY REPORT				
195	OPERATING REVENUES				
196	Utility Revenues	440-446	129,974	24,458	105,516 -
197	Other Operating Revenues	450-456	2,880	193	2,687 -
198	Total Operating Revenues		132,853	24,651	108,202 -
199					
200	OPERATING EXPENSES				
201	Distribution / Transmission	580-599	10,018	1,240	8,778 -
202	Customer Acctg & Service	901-919	0	0	0 -
203	Admin & General	920-932	14,035	2,111	11,924 -
204	Total Operating Expenses		24,053	3,351	20,702 -
205					
206	Depreciation Expense	403	45,161	8,948	36,213 -
207	Taxes Other Than Income Tax / Otl	408	8,967	1,654	7,313 -
208	INCOME BEFORE INCOME TAX		54,673	10,698	43,974 -
209	Income Taxes	409-411	6,349	1,242	5,107 -
210	NET INCOME		48,323	9,456	38,867 -
211	RATE BASE		740,925	143,728	597,198 -
212	Return on Rate Base				
213					
214	REVENUE REQUIREMENTS				
215	Target Rate of Return		8.3400%	8.3400%	8.3400%
216	Rate Base		740,925	143,728	597,198 -
217					
218	Operating expenses		24,053	3,351	20,702 -
219	Uncollectibles expense		0	0	0 -
220	Depreciation expense		45,161	8,948	36,213 -
221	Regulatory Commission Expenses		0	0	0 -
222	General taxes / Other		1,273	206	1,067 -
223	Subtotal- Operating Costs to recove		70,487	12,505	57,982 -
224					
225	Target Return on Rate Base- After t		61,793	11,987	49,806 -
226	Income taxes to recover	20.05%	12,387	2,403	9,984 -
227					
228	Subtotal- Rev Req before GRT		144,667	26,895	117,772 -
229	GRT needed	6.24%	8,861	1,667	7,193 -
230	TOTAL REVENUE REQUIREMENT		153,528	28,562	124,966 -

Total
Revenue requirement by rate class by account
Tot
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Duquesne Light Company
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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	83	36	5	1	2	5	12	1	1
4	SW- Plant/ OM	303P	0	0	0	0	0	0	0	0	0
5	SW- Customer-related	303C	180,343	144,397	15,171	2,204	7,689	5,826	1,827	737	196
6	SW- Labor-related	303L	18,544	10,414	1,397	147	416	927	1,895	95	197
7	SW- AMI	303AMI	0	0	0	0	0	0	0	0	0
8	Software- RB / CIP/Cyber	303F	69,422	29,096	3,876	500	1,362	4,232	10,485	421	1,091
9	Intangible Plant		268,392	183,944	20,449	2,851	9,468	10,991	14,219	1,254	1,486
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	23,140	9,515	1,460	181	252	1,303	3,731	119	379
17	Structures and Improvements	361	101,152	41,594	6,383	792	1,100	5,695	16,310	520	1,659
18	Direct Assignment	361	0	0	0	0	0	0	0	0	0
19	Station Equipment	362	618,881	254,489	39,056	4,846	6,731	34,845	99,792	3,182	10,149
20	Station Equipment- Network	362	13,188	0	0	0	92	517	2,731	100	336
21	Poles, Towers and Fixtures	364	799,465	396,825	54,875	7,085	13,658	41,538	104,632	3,890	10,566
22	OH Conductors and Devices	365	824,665	409,333	56,604	7,309	14,089	42,847	107,930	4,013	10,899
23	UG Conduits- Radial	366	151,682	6,775	858	115	3,355	16,383	45,751	1,470	4,618
24	UG Conduits- Network	366	29,494	0	0	0	682	1,825	6,092	367	789
25	UG Conduits- URD	366	29,494	25,302	3,722	469	0	0	0	0	0
26	UG Conductors- Radial	367	492,198	21,984	2,784	373	10,886	53,160	148,459	4,770	14,985
27	UG Conductors- Network	367	95,705	0	0	0	2,212	5,922	19,769	1,190	2,562
28	UG Conductors- URD	367	95,705	82,104	12,079	1,523	0	0	0	0	0
29	Line Transformers- OH	368	354,174	231,580	26,091	3,604	11,744	14,493	24,959	1,537	2,539
30	Line Transformers- Radial	368	107,695	12,071	1,268	184	2,500	11,476	31,716	1,035	3,201
31	Line Transformers- Network	368	45,792	0	0	0	65	3,363	15,013	780	2,673
32	Line Transformers- URD	368	62,410	55,319	6,215	876	0	0	0	0	0
33	Services	369	135,802	107,647	11,310	1,643	5,963	6,092	1,911	771	205
34	Meters	370	159,997	86,398	7,555	1,154	13,218	28,714	15,396	3,020	1,611
35	Street Lighting	373	72,541	0	0	0	0	0	0	0	0
36	ARO- Dist Plant	ARO	1,042	437	58	8	20	64	157	6	16
37	Distribution Plant	360-373	4,214,222	1,741,372	230,320	30,161	86,567	268,237	644,351	26,770	67,189
38											
39	E. GENERAL PLANT										
40	General Plant	390	371,535	208,658	27,995	2,940	8,328	18,571	37,961	1,905	3,953
41	General Plant-EV	390EV	8,053	0	0	0	0	866	2,148	0	0
42	General Plant	389-399	379,588	208,658	27,995	2,940	8,328	19,436	40,109	1,905	3,953
43											
44	TOTAL UTILITY PLANT		4,862,202	2,133,974	278,764	35,952	104,363	298,664	698,680	29,930	72,628
45											

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

Duquesne Light Company
JSS / 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	83	13	2	4	0	0	1	0	
4	SW- Plant/ OM	303P	0	0	0	0	0	0	0	0	
5	SW- Customer-related	303C	180,343	223	26	7	3	0	281	1,754	
6	SW- Labor-related	303L	18,544	1,954	259	662	0	35	115	31	
7	SW- AMI	303AMI	0	0	0	0	0	0	0	0	
8	Software- RB / CIP/Cyber	303F	69,422	11,332	1,628	3,702	0	194	1,323	178	
9	Intangible Plant		268,392	13,522	1,915	4,376	4	229	1,720	1,964	
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	23,140	4,082	528	1,434	0	74	49	31	
17	Structures and Improvements	361	101,152	17,844	2,308	6,270	0	325	215	135	
18	Direct Assignment	361	0	0	0	0	0	0	0	0	
19	Station Equipment	362	618,881	109,177	14,124	38,360	0	1,989	1,315	827	
20	Station Equipment- Network	362	13,188	5,792	2,638	981	0	0	0	0	
21	Poles, Towers and Fixtures	364	799,465	109,079	11,558	39,582	0	2,128	1,650	2,398	
22	OH Conductors and Devices	365	824,665	112,517	11,923	40,830	0	2,195	1,702	2,473	
23	UG Conduits- Radial	366	151,682	48,041	5,096	17,203	0	943	632	442	
24	UG Conduits- Network	366	29,494	12,175	5,519	2,045	0	0	0	0	
25	UG Conduits- URD	366	29,494	0	0	0	0	0	0	0	
26	UG Conductors- Radial	367	492,198	155,891	16,536	55,824	0	3,061	2,050	1,435	
27	UG Conductors- Network	367	95,705	39,507	17,909	6,634	0	0	0	0	
28	UG Conductors- URD	367	95,705	0	0	0	0	0	0	0	
29	Line Transformers- OH	368	354,174	23,863	2,967	7,064	0	463	621	2,649	
30	Line Transformers- Radial	368	107,695	30,922	3,335	8,543	0	653	444	347	
31	Line Transformers- Network	368	45,792	18,100	5,044	753	0	0	0	0	
32	Line Transformers- URD	368	62,410	0	0	0	0	0	0	0	
33	Services	369	135,802	233	27	0	0	0	0	0	
34	Meters	370	159,997	2,482	296	120	32	0	0	0	
35	Street Lighting	373	72,541	0	0	0	0	0	72,541	0	
36	ARO- Dist Plant	ARO	1,042	170	24	56	0	3	20	3	
37	Distribution Plant	360-373	4,214,222	689,877	99,833	225,699	33	11,835	81,238	10,740	
38											
39	E. GENERAL PLANT										
40	General Plant	390	371,535	39,147	5,192	13,267	2	694	2,296	625	
41	General Plant-EV	390EV	8,053	5,039	0	0	0	0	0	0	
42	General Plant	389-399	379,588	44,186	5,192	13,267	2	694	2,296	625	
43											
44	TOTAL UTILITY PLANT		4,862,202	747,586	106,940	243,341	39	12,759	85,255	13,329	
45											

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

Duquesne Light Company
JSS / 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
46	II. DEPRECIATION RESERVE										
47	Intangible Plant	108.3	179,657	123,128	13,688	1,909	6,338	7,357	9,518	839	995
48	Transmission Plant	108.3	0	0	0	0	0	0	0	0	0
49	Structures and Improvements	108.5	48,795	20,065	3,079	382	531	2,747	7,868	251	800
50	Direct Assignment	108.5	0	0	0	0	0	0	0	0	0
51	Station Equipment	108.5	208,958	85,925	13,187	1,636	2,272	11,765	33,694	1,074	3,427
52	Poles, Towers and Fixtures	108.5	220,877	109,635	15,161	1,958	3,773	11,476	28,908	1,075	2,919
53	OH Conductors and Devices	108.5	231,615	114,965	15,898	2,053	3,957	12,034	30,313	1,127	3,061
54	UG Conduits	108.5	52,458	7,987	1,140	145	1,005	4,534	12,909	457	1,346
55	UG Conductors	108.5	161,607	24,607	3,514	448	3,096	13,967	39,770	1,409	4,148
56	Line Transformers	108.5	174,548	91,541	10,280	1,428	4,381	8,981	21,950	1,026	2,576
57	Services	108.5	42,659	33,815	3,553	516	1,873	1,914	600	242	65
58	Meters	108.5	55,578	30,012	2,625	401	4,592	9,974	5,348	1,049	560
59	Street Lighting	108.5	22,093	0	0	0	0	0	0	0	0
60	EV Assets	108EV	1,507	0	0	0	0	11	24	0	0
61	General	108.6	167,020	93,800	12,585	1,321	3,744	8,348	17,065	856	1,777
62	Depreciation Reserve	108	1,567,371	735,480	94,710	12,197	35,563	93,109	207,967	9,407	21,674
63											
64	III. OTHER RATE BASE ITEMS										
65	Cash Working Capital	131	43,013	24,962	3,386	341	971	2,122	4,101	215	421
66	Cash Working Capital- Supp	131	0	0	0	0	0	0	0	0	0
67	Materials & Supplies		25,176	10,892	1,430	182	555	1,625	3,671	163	381
68	Capitalized Pension		75,224	32,543	4,271	543	1,660	4,855	10,969	486	1,139
69	Customer Deposits		(9,318)	(5,542)	(693)	(48)	(549)	(917)	(1,009)	(85)	(92)
70	ADIT-EV		(339)	0	0	0	0	(36)	(90)	0	0
71	ADIT- Transmission	154	0	0	0	0	0	0	0	0	0
72	ADIT- Distribution	154	(522,723)	(219,079)	(29,187)	(3,768)	(10,253)	(31,869)	(78,951)	(3,172)	(8,218)
73	ADIT- General	182	(15,654)	(8,792)	(1,180)	(124)	(351)	(782)	(1,599)	(80)	(167)
74	Other Rate Base	131-283	(404,621)	(165,016)	(21,973)	(2,874)	(7,968)	(25,003)	(62,908)	(2,474)	(6,535)
75											
76	TOTAL RATE BASE		2,890,210	1,233,478	162,082	20,881	60,832	180,552	427,805	18,049	44,419
77											

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

Duquesne Light Company
JSS / 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	
46	II. DEPRECIATION RESERVE										
47	Intangible Plant	108.3	179,657	9,051	1,282	2,929	2	154	1,151	1,315	
48	Transmission Plant	108.3	0	0	0	0	0	0	0	0	
49	Structures and Improvements	108.5	48,795	8,608	1,114	3,024	0	157	104	65	
50	Direct Assignment	108.5	0	0	0	0	0	0	0	0	
51	Station Equipment	108.5	208,958	36,862	4,769	12,952	0	671	444	279	
52	Poles, Towers and Fixtures	108.5	220,877	30,136	3,193	10,936	0	588	456	662	
53	OH Conductors and Devices	108.5	231,615	31,602	3,349	11,467	0	617	478	695	
54	UG Conduits	108.5	52,458	14,994	2,643	4,793	0	235	157	110	
55	UG Conductors	108.5	161,607	46,193	8,143	14,765	0	724	485	339	
56	Line Transformers	108.5	174,548	22,316	3,474	5,009	0	342	326	917	
57	Services	108.5	42,659	73	9	0	0	0	0	0	
58	Meters	108.5	55,578	862	103	42	11	0	0	0	
59	Street Lighting	108.5	22,093	0	0	0	0	0	22,093	0	
60	EV Assets	108EV	1,507	1,472	0	0	0	0	0	0	
61	General	108.6	167,020	17,598	2,334	5,964	1	312	1,032	281	
62	Depreciation Reserve	108	1,567,371	219,769	30,412	71,881	15	3,799	26,726	4,664	
63											
64	III. OTHER RATE BASE ITEMS										
65	Cash Working Capital	131	43,013	4,162	536	1,385	11	73	243	86	
66	Cash Working Capital- Supp	131	0	0	0	0	0	0	0	0	
67	Materials & Supplies		25,176	3,896	555	1,261	0	66	440	60	
68	Capitalized Pension		75,224	11,641	1,658	3,767	1	197	1,315	179	
69	Customer Deposits		(9,318)	(381)	0	0	0	(0)	(0)	0	
70	ADIT-EV		(339)	(212)	0	0	0	0	0	0	
71	ADIT- Transmission	154	0	0	0	0	0	0	0	0	
72	ADIT- Distribution	154	(522,723)	(85,329)	(12,257)	(27,875)	(2)	(1,463)	(9,960)	(1,342)	
73	ADIT- General	182	(15,654)	(1,649)	(219)	(559)	(0)	(29)	(97)	(26)	
74	Other Rate Base	131-283	(404,621)	(67,873)	(9,728)	(22,023)	9	(1,156)	(8,059)	(1,042)	
75											
76	TOTAL RATE BASE		2,890,210	459,944	66,801	149,437	33	7,804	50,470	7,623	
77											

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

Duquesne Light Company
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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	
78	I. OPERATING AND MAINTENANCE EXPENSES											
79	B. TRANSMISSION EXPENSE											
80	POLR Expense		0	0	0	0	0	0	0	0	0	
81	Transmission Expense		0	0	0	0	0	0	0	0	0	
82	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>	
83												
84	C. DISTRIBUTION EXPENSE											
85	Ops Supv & Engineering	580	12,066	6,089	822	95	245	640	1,482	64	153	
86	Load Dispatching	581	1,124	462	71	9	12	63	181	6	18	
87	Station Expenses	582	644	265	41	5	7	36	104	3	11	
88	OH Line Expenses	583	513	255	35	5	9	27	67	2	7	
89	UG Line Expenses	584	1,043	159	23	3	20	90	257	9	27	
90	Meter Expenses	586	2,429	1,916	165	26	115	130	49	14	5	
91	Customer Installation Expenses	587	9	7	1	0	0	0	0	0	0	
92	Misc. Distribution Expenses	588	10,071	4,221	562	73	198	614	1,521	61	158	
93	Rents	589	0	0	0	0	0	0	0	0	0	
94	Maint Supv & Engineering	590	(166)	(71)	(10)	(1)	(3)	(10)	(25)	(1)	(3)	
95	Maint of Structures	591	171	70	11	1	2	10	28	1	3	
96	Maint of Station Equip	592	3,570	1,468	225	28	39	201	576	18	59	
97	Maint of OH Lines	593	22,552	11,194	1,548	200	385	1,172	2,952	110	298	
98	Maint of UG Lines	594	1,426	217	31	4	27	123	351	12	37	
99	Maint of Line Transformers	595	18	9	1	0	0	1	2	0	0	
100	Maint of Lighting	596	46	0	0	0	0	0	0	0	0	
101	Maint of Meters	597	430	339	29	5	20	23	9	3	1	
102	Maint of Misc. Plant	599	37	16	2	0	1	2	6	0	1	
103	Oper. & Maint. Exp.	500-599	<u>55,982</u>	<u>26,616</u>	<u>3,557</u>	<u>451</u>	<u>1,078</u>	<u>3,123</u>	<u>7,558</u>	<u>304</u>	<u>774</u>	
104			55,982	26,616	3,557	451	1,078	3,123	7,558	304	774	
105	D. CUSTOMER ACCOUNTS AND SERVICE											
106	Supervision	901	14,104	11,193	1,656	103	365	430	217	54	31	
107	Meter Reading Exp	902	1,967	1,608	138	21	85	77	23	9	2	
108	Customer Records & Coll	903	1,609	1,277	189	12	42	49	25	6	4	
109	Uncollectible Accounts	904	14,003	10,983	1,880	66	235	410	253	52	39	
110	COVID Uncol. LPC	904	0	0	0	0	0	0	0	0	0	
111	Customer Accts. Exp.	901-905	<u>31,683</u>	<u>25,061</u>	<u>3,862</u>	<u>202</u>	<u>727</u>	<u>965</u>	<u>518</u>	<u>121</u>	<u>76</u>	
112												
113	Customer Assistance	908	2,884	2,309	243	35	123	93	29	12	3	
114	Beneficial Elec	908BE	1,181	807	110	17	4	18	56	1	5	
115	Customer Service Exp.	908-916	<u>4,065</u>	<u>3,116</u>	<u>353</u>	<u>52</u>	<u>127</u>	<u>111</u>	<u>85</u>	<u>13</u>	<u>8</u>	
116	Customer Accts. & Serv. Exp.	901-919	<u>35,748</u>	<u>28,176</u>	<u>4,215</u>	<u>255</u>	<u>854</u>	<u>1,077</u>	<u>603</u>	<u>134</u>	<u>84</u>	
117												

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

Duquesne Light Company
JSS / 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	
78	I. OPERATING AND MAINTENANCE EXPENSES										
79	B. TRANSMISSION EXPENSE										
80	POLR Expense		0	0	0	0	0	0	0	0	
81	Transmission Expense		0	0	0	0	0	0	0	0	
82	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>	
83											
84	C. DISTRIBUTION EXPENSE										
85	Ops Supv & Engineering	580	12,066	1,569	209	533	0	28	109	27	
86	Load Dispatching	581	1,124	198	26	70	0	4	2	2	
87	Station Expenses	582	644	114	15	40	0	2	1	1	
88	OH Line Expenses	583	513	70	7	25	0	1	1	2	
89	UG Line Expenses	584	1,043	298	53	95	0	5	3	2	
90	Meter Expenses	586	2,429	8	1	1	0	0	0	0	
91	Customer Installation Expenses	587	9	0	0	0	0	0	0	0	
92	Misc. Distribution Expenses	588	10,071	1,644	236	537	0	28	192	26	
93	Rents	589	0	0	0	0	0	0	0	0	
94	Maint Supv & Engineering	590	(166)	(28)	(4)	(9)	(0)	(0)	(1)	(0)	
95	Maint of Structures	591	171	30	4	11	0	1	0	0	
96	Maint of Station Equip	592	3,570	630	81	221	0	11	8	5	
97	Maint of OH Lines	593	22,552	3,077	326	1,117	0	60	47	68	
98	Maint of UG Lines	594	1,426	407	72	130	0	6	4	3	
99	Maint of Line Transformers	595	18	2	0	1	0	0	0	0	
100	Maint of Lighting	596	46	0	0	0	0	0	46	0	
101	Maint of Meters	597	430	1	0	0	0	0	0	0	
102	Maint of Misc. Plant	599	37	6	1	2	0	0	1	0	
103	Oper. & Maint. Exp.	500-599	<u>55,982</u>	<u>8,027</u>	<u>1,028</u>	<u>2,772</u>	<u>0</u>	<u>146</u>	<u>413</u>	<u>134</u>	
104			55,982	8,027	1,028	2,772	0	146	413	134	
105	D. CUSTOMER ACCOUNTS AND SERVICE										
106	Supervision	901	14,104	49	5	0	0	0	0	0	
107	Meter Reading Exp	902	1,967	3	0	0	0	0	0	0	
108	Customer Records & Coll	903	1,609	6	1	0	0	0	0	0	
109	Uncollectible Accounts	904	14,003	65	6	0	0	0	9	5	
110	COVID Uncol. LPC	904	0	0	0	0	0	0	0	0	
111	Customer Accts. Exp.	901-905	<u>31,683</u>	<u>123</u>	<u>12</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>9</u>	<u>5</u>	
112											
113	Customer Assistance	908	2,884	4	0	0	0	0	4	28	
114	Beneficial Elec	908BE	1,181	74	9	28	51	1	1	1	
115	Customer Service Exp.	908-916	<u>4,065</u>	<u>77</u>	<u>9</u>	<u>28</u>	<u>51</u>	<u>1</u>	<u>5</u>	<u>29</u>	
116	Customer Accts. & Serv. Exp.	901-919	<u>35,748</u>	<u>200</u>	<u>21</u>	<u>28</u>	<u>51</u>	<u>1</u>	<u>14</u>	<u>34</u>	
117											

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

Duquesne Light Company
JSS / 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	
118	E. ADMINISTRATIVE AND GENERAL											
119	A&G Salaries	920	38,103	21,399	2,871	301	854	1,905	3,893	195	405	
120	A&G Cust	920CC	3,638	2,913	306	44	155	118	37	15	4	
121	A&G Other- Meters	921M	1,080	583	51	8	89	194	104	20	11	
122	A&G Other- AG	921	10,224	5,742	770	81	229	511	1,045	52	109	
123	Outside Services- Customer Car	923CC	3,307	2,648	278	40	141	107	33	14	4	
124	Outside Services- Other	923	24,335	13,667	1,834	193	545	1,216	2,486	125	259	
125	Property Insurance	924	5,896	2,550	335	43	130	381	860	38	89	
126	Injuries & Damages	925	1,065	598	80	8	24	53	109	5	11	
127	Empl Pensions & Benefits	926	14,464	8,123	1,090	114	324	723	1,478	74	154	
128	Regulatory Commission	928	913	477	57	7	22	54	107	5	11	
129	A&G-EV	930EV	2,186	1,116	117	17	0	243	349	0	0	
130	Marketing, Communications	930	10	8	1	0	0	0	0	0	0	
131	Misc. General Plant	930	5,970	3,353	450	47	134	298	610	31	64	
132	General Plant Rent	931	3,391	1,905	256	27	76	170	346	17	36	
133	Misc Genl Plant- Metering	935M	0	0	0	0	0	0	0	0	0	
134	Misc Genl Plant- Other	935P	7,629	4,284	575	60	171	381	779	39	81	
135	Admin & Genl. Exp.	920-932	122,210	69,365	9,070	991	2,896	6,353	12,236	632	1,237	
136												
137	Total Operating Expenses		213,939	124,157	16,842	1,697	4,827	10,553	20,397	1,070	2,096	
138												
139	II. DEPRECIATION EXPENSE											
140	Intangible- Customers	403	29,133	23,326	2,451	356	1,242	941	295	119	32	
141	Intangible- Labor	403	2,814	1,579	212	22	63	141	288	14	30	
142	Intangible- Rate Base	403	18,209	7,813	1,021	130	396	1,126	2,572	117	271	
143	Transmission Plant	403	0	0	0	0	0	0	0	0	0	
144	Structures and Improvements	403	2,346	965	148	18	26	132	378	12	38	
145	Direct assignment	403	0	0	0	0	0	0	0	0	0	
146	Station Equipment	403	13,438	5,526	848	105	146	757	2,167	69	220	
147	Poles, Towers and Fixtures	403	17,381	8,627	1,193	154	297	903	2,275	85	230	
148	OH Conductors and Devices	403	22,296	11,067	1,530	198	381	1,158	2,918	108	295	
149	UG Conduits	403	3,042	463	66	8	58	263	749	27	78	
150	UG Conductors	403	19,194	2,923	417	53	368	1,659	4,723	167	493	
151	Line Transformers	403	18,839	9,880	1,110	154	473	969	2,369	111	278	
152	Services	403	2,481	1,967	207	30	109	111	35	14	4	
153	Meters	403	10,836	5,851	512	78	895	1,945	1,043	205	109	
154	Street Lighting	403	3,170	0	0	0	0	0	0	0	0	
155	General / Common Plant	364	19,655	11,038	1,481	156	441	982	2,008	101	209	
156	Depr / Amort-EV	403EV	805	0	0	0	0	87	215	0	0	
157	Amort Exp- Reg Assets- Tran		0	0	0	0	0	0	0	0	0	
158	Amort Exp- Reg Assets- Dist		15,058	6,311	841	109	295	918	2,274	91	237	
159	Depreciation Expense	403	198,697	97,336	12,036	1,572	5,189	12,092	24,309	1,240	2,523	
160												

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

Duquesne Light Company
JSS / 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	
118	E. ADMINISTRATIVE AND GENERAL										
119	A&G Salaries	920	38,103	4,015	532	1,361	0	71	235	64	
120	A&G Cust	920CC	3,638	4	1	0	0	0	6	35	
121	A&G Other- Meters	921M	1,080	17	2	1	0	0	0	0	
122	A&G Other- AG	921	10,224	1,077	143	365	0	19	63	17	
123	Outside Services- Customer Car	923CC	3,307	4	0	0	0	0	5	32	
124	Outside Services- Other	923	24,335	2,564	340	869	0	45	150	41	
125	Property Insurance	924	5,896	912	130	295	0	15	103	14	
126	Injuries & Damages	925	1,065	112	15	38	0	2	7	2	
127	Empl Pensions & Benefits	926	14,464	1,524	202	516	0	27	89	24	
128	Regulatory Commission	928	913	108	13	34	1	2	15	2	
129	A&G-EV	930EV	2,186	345	0	0	0	0	0	0	
130	Marketing, Communications	930	10	0	0	0	0	0	0	0	
131	Misc. General Plant	930	5,970	629	83	213	0	11	37	10	
132	General Plant Rent	931	3,391	357	47	121	0	6	21	6	
133	Misc Genl Plant- Metering	935M	0	0	0	0	0	0	0	0	
134	Misc Genl Plant- Other	935P	7,629	804	107	272	0	14	47	13	
135	Admin & Genl. Exp.	920-932	122,210	12,473	1,615	4,086	2	214	779	261	
136											
137	Total Operating Expenses		213,939	20,700	2,665	6,886	53	361	1,207	429	
138											
139	II. DEPRECIATION EXPENSE										
140	Intangible- Customers	403	29,133	36	4	1	1	0	45	283	
141	Intangible- Labor	403	2,814	297	39	101	0	5	17	5	
142	Intangible- Rate Base	403	18,209	2,924	535	903	0	43	315	42	
143	Transmission Plant	403	0	0	0	0	0	0	0	0	
144	Structures and Improvements	403	2,346	414	54	145	0	8	5	3	
145	Direct assignment	403	0	0	0	0	0	0	0	0	
146	Station Equipment	403	13,438	2,371	307	833	0	43	29	18	
147	Poles, Towers and Fixtures	403	17,381	2,371	251	861	0	46	36	52	
148	OH Conductors and Devices	403	22,296	3,042	322	1,104	0	59	46	67	
149	UG Conduits	403	3,042	870	153	278	0	14	9	6	
150	UG Conductors	403	19,194	5,486	967	1,754	0	86	58	40	
151	Line Transformers	403	18,839	2,409	375	541	0	37	35	99	
152	Services	403	2,481	4	1	0	0	0	0	0	
153	Meters	403	10,836	168	20	8	2	0	0	0	
154	Street Lighting	403	3,170	0	0	0	0	0	3,170	0	
155	General / Common Plant	364	19,655	2,071	275	702	0	37	121	33	
156	Depr / Amort-EV	403EV	805	504	0	0	0	0	0	0	
157	Amort Exp- Reg Assets- Tran		0	0	0	0	0	0	0	0	
158	Amort Exp- Reg Assets- Dist		15,058	2,458	353	803	0	42	287	39	
159	Depreciation Expense	403	198,697	25,425	3,657	8,033	3	420	4,174	688	
160											

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

Duquesne Light Company
JSS / 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
161	III. TAXES and OTHER										
162	A. GENERAL TAXES										
163	Payroll related	408	6,923	3,888	522	55	155	346	707	35	74
164	PURTA, Real estate	408.16	1,686	729	96	12	37	109	246	11	26
165	Capital stock		0	0	0	0	0	0	0	0	0
166	Other	408	77	33	4	1	2	5	11	0	1
167	General Taxes		<u>8,685</u>	<u>4,650</u>	<u>622</u>	<u>67</u>	<u>194</u>	<u>460</u>	<u>964</u>	<u>47</u>	<u>100</u>
168											
169	B. GROSS RECEIPTS TAX										
170	Gross Receipts tax		37,642	19,658	2,330	281	912	2,208	4,395	224	439
171	Gross Receipts Tax		<u>37,642</u>	<u>19,658</u>	<u>2,330</u>	<u>281</u>	<u>912</u>	<u>2,208</u>	<u>4,395</u>	<u>224</u>	<u>439</u>
172											
173	B. FEDERAL / STATE INCOME TAXES										
174	State Income Tax Expense		3,859	1,912	179	25	91	254	515	25	48
175	Federal Income Tax Expense		18,861	9,346	877	122	445	1,240	2,515	124	237
176	Income Taxes	409-411	<u>22,720</u>	<u>11,259</u>	<u>1,057</u>	<u>147</u>	<u>536</u>	<u>1,494</u>	<u>3,030</u>	<u>149</u>	<u>285</u>
177	Total Taxes	408-411	<u>69,047</u>	<u>35,567</u>	<u>4,008</u>	<u>496</u>	<u>1,643</u>	<u>4,161</u>	<u>8,390</u>	<u>420</u>	<u>825</u>
178											
179	TOTAL EXPENSES		<u>481,683</u>	<u>257,060</u>	<u>32,886</u>	<u>3,764</u>	<u>11,659</u>	<u>26,806</u>	<u>53,096</u>	<u>2,730</u>	<u>5,444</u>
180											
181	IV. OPERATING REVENUES at Present Rates										
182	Distribution Revenue		635,883	332,087	39,356	4,742	15,408	37,291	74,251	3,778	7,418
183	Transmission Revenue		0	0	0	0	0	0	0	0	0
184	POLR Revenue		0	0	0	0	0	0	0	0	0
185	Forfeited Discounts		4,593	3,602	617	22	77	134	83	17	13
186	Misc Service Revenue		1,975	1,031	122	15	48	116	231	12	23
187	Rent For Electric Property		12,146	6,026	833	108	208	632	1,590	59	161
188	Other Electric Revenues		0	0	0	0	0	0	0	0	0
189	Operating Revenues		<u>654,597</u>	<u>342,747</u>	<u>40,928</u>	<u>4,886</u>	<u>15,741</u>	<u>38,174</u>	<u>76,155</u>	<u>3,866</u>	<u>7,614</u>
190											
191	TOTAL EXPENSES		<u>481,683</u>	<u>257,060</u>	<u>32,886</u>	<u>3,764</u>	<u>11,659</u>	<u>26,806</u>	<u>53,096</u>	<u>2,730</u>	<u>5,444</u>
192	V. NET INCOME at Present Rates		<u>172,914</u>	<u>85,687</u>	<u>8,042</u>	<u>1,121</u>	<u>4,082</u>	<u>11,368</u>	<u>23,059</u>	<u>1,137</u>	<u>2,170</u>
193								134	83	17	13

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

Duquesne Light Company
JSS / 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
161	III. TAXES and OTHER									
162	A. GENERAL TAXES									
163	Payroll related	408	6,923	729	97	247	0	13	43	12
164	PURTA, Real estate	408.16	1,686	261	37	84	0	4	29	4
165	Capital stock		0	0	0	0	0	0	0	0
166	Other	408	77	12	2	4	0	0	1	0
167	General Taxes		8,685	1,002	136	335	0	18	74	16
168										
169	B. GROSS RECEIPTS TAX									
170	Gross Receipts tax		37,642	4,459	519	1,381	24	95	630	87
171	Gross Receipts Tax		37,642	4,459	519	1,381	24	95	630	87
172										
173	B. FEDERAL / STATE INCOME TAXES									
174	State Income Tax Expense		3,859	506	39	145	6	15	91	6
175	Federal Income Tax Expense		18,861	2,472	193	711	32	72	445	29
176	Income Taxes	409-411	22,720	2,978	232	856	38	87	536	34
177	Total Taxes	408-411	69,047	8,439	887	2,573	62	199	1,239	138
178										
179	TOTAL EXPENSES		481,683	54,564	7,208	17,493	118	980	6,620	1,254
180										
181	IV. OPERATING REVENUES at Present Rates									
182	Distribution Revenue		635,883	75,319	8,772	23,336	408	1,604	10,639	1,474
183	Transmission Revenue		0	0	0	0	0	0	0	0
184	POLR Revenue		0	0	0	0	0	0	0	0
185	Forfeited Discounts		4,593	21	2	0	0	0	3	2
186	Misc Service Revenue		1,975	234	27	72	1	5	33	5
187	Rent For Electric Property		12,146	1,657	176	601	0	32	25	36
188	Other Electric Revenues		0	0	0	0	0	0	0	0
189	Operating Revenues		654,597	77,231	8,977	24,010	409	1,641	10,700	1,517
190										
191	TOTAL EXPENSES		481,683	54,564	7,208	17,493	118	980	6,620	1,254
192	V. NET INCOME at Present Rates		172,914	22,667	1,769	6,517	291	661	4,080	263
193										

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

Duquesne Light Company
JSS / 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
194	SUMMARY REPORT										
195	OPERATING REVENUES										
196	Utility Revenues	440-446	635,883	332,087	39,356	4,742	15,408	37,291	74,251	3,778	7,418
197	Other Operating Revenues	450-456	18,714	10,660	1,572	144	333	882	1,904	88	197
198	Total Operating Revenues		654,597	342,747	40,928	4,886	15,741	38,174	76,155	3,866	7,614
199											
200	OPERATING EXPENSES										
201	Distribution / Transmission	580-599	55,982	26,616	3,557	451	1,078	3,123	7,558	304	774
202	Customer Acctg & Service	901-919	35,748	28,176	4,215	255	854	1,077	603	134	84
203	Admin & General	920-932	122,210	69,365	9,070	991	2,896	6,353	12,236	632	1,237
204	Total Operating Expenses		213,939	124,157	16,842	1,697	4,827	10,553	20,397	1,070	2,096
205											
206	Depreciation Expense	403	198,697	97,336	12,036	1,572	5,189	12,092	24,309	1,240	2,523
207	Taxes Other Than Income Tax /	408	46,327	24,309	2,951	348	1,106	2,667	5,360	271	539
208	INCOME BEFORE INCOME T		195,634	96,945	9,099	1,269	4,619	12,861	26,089	1,286	2,455
209	Income Taxes	409-411	22,720	11,259	1,057	147	536	1,494	3,030	149	285
210	NET INCOME		172,914	85,687	8,042	1,121	4,082	11,368	23,059	1,137	2,170
211	RATE BASE		2,890,210	1,233,478	162,082	20,881	60,832	180,552	427,805	18,049	44,419
212	Return on Rate Base		5.98%	6.95%	4.96%	5.37%	6.71%	6.30%	5.39%	6.30%	4.89%
213	Income tax		11.61%	11.61%	11.61%	11.61%	11.61%	11.61%	11.61%	11.61%	11.61%
214	REVENUE REQUIREMENTS										
215	Target Rate of Return		8.3400%	8.3400%	8.3400%	8.3400%	8.3400%	8.3400%	8.3400%	8.3400%	8.3400%
216	Rate Base		2,890,210	1,233,478	162,082	20,881	60,832	180,552	427,805	18,049	44,419
217											
218	Operating expenses		199,023	112,698	14,905	1,625	4,570	10,089	20,037	1,012	2,046
219	Uncollectibles expense		15,293	11,994	2,053	72	257	448	276	57	43
220	Depreciation expense		198,697	97,336	12,036	1,572	5,189	12,092	24,309	1,240	2,523
221	Regulatory Commission Expense		1,060	522	68	8	24	61	132	6	14
222	General taxes / Other		8,685	4,650	622	67	194	460	964	47	100
223	Subtotal- Operating Costs to recv		422,758	227,200	29,684	3,344	10,234	23,150	45,719	2,362	4,726
224											
225	Target Return on Rate Base- Aft		241,043	102,872	13,518	1,742	5,073	15,058	35,679	1,505	3,705
226	Income taxes to recover		48,320	20,622	2,710	349	1,017	3,019	7,152	302	743
227											
228	Subtotal- Rev Req before GRT		712,122	350,695	45,912	5,434	16,325	41,227	88,550	4,169	9,174
229	GRT needed		43,528	21,456	2,808	332	1,000	2,520	5,405	255	560
230	TOTAL REVENUE REQUIREMENT		755,651	372,150	48,720	5,767	17,324	43,747	93,956	4,424	9,734
231											
232	Revenue at Present rates		654,597	342,747	40,928	4,886	15,741	38,174	76,155	3,866	7,614
233	Revenue Excess (Deficiency)		(101,054)	(29,403)	(7,792)	(881)	(1,583)	(5,574)	(17,801)	(558)	(2,119)

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

Duquesne Light Company
JSS / 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
194	SUMMARY REPORT									
195	OPERATING REVENUES									
196	Utility Revenues	440-446	635,883	75,319	8,772	23,336	408	1,604	10,639	1,474
197	Other Operating Revenues	450-456	18,714	1,913	205	674	1	37	61	43
198	Total Operating Revenues		654,597	77,231	8,977	24,010	409	1,641	10,700	1,517
199										
200	OPERATING EXPENSES									
201	Distribution / Transmission	580-599	55,982	8,027	1,028	2,772	0	146	413	134
202	Customer Acctg & Service	901-919	35,748	200	21	28	51	1	14	34
203	Admin & General	920-932	122,210	12,473	1,615	4,086	2	214	779	261
204	Total Operating Expenses		213,939	20,700	2,665	6,886	53	361	1,207	429
205										
206	Depreciation Expense	403	198,697	25,425	3,657	8,033	3	420	4,174	688
207	Taxes Other Than Income Tax /	408	46,327	5,461	655	1,717	24	113	703	103
208	INCOME BEFORE INCOME T		195,634	25,645	2,001	7,374	329	748	4,616	297
209	Income Taxes	409-411	22,720	2,978	232	856	38	87	536	34
210	NET INCOME		172,914	22,667	1,769	6,517	291	661	4,080	263
211	RATE BASE		2,890,210	459,944	66,801	149,437	33	7,804	50,470	7,623
212	Return on Rate Base		5.98%	4.93%	2.65%	4.36%	874.50%	8.47%	8.08%	3.44%
213	Income tax		11.61%	11.61%	11.61%	11.61%	11.61%	11.61%	11.61%	11.61%
214	REVENUE REQUIREMENTS									
215	Target Rate of Return		8.3400%	8.3400%	8.3400%	8.3400%	8.3400%	8.3400%	8.3400%	8.3400%
216	Rate Base		2,890,210	459,944	66,801	149,437	33	7,804	50,470	7,623
217										
218	Operating expenses		199,023	20,527	2,646	6,853	52	359	1,182	422
219	Uncollectibles expense		15,293	71	7	0	0	0	10	6
220	Depreciation expense		198,697	25,425	3,657	8,033	3	420	4,174	688
221	Regulatory Commission Expense		1,060	139	20	45	0	2	16	3
222	General taxes / Other		8,685	1,002	136	335	0	18	74	16
223	Subtotal- Operating Costs to recv		422,758	47,164	6,464	15,266	55	798	5,455	1,134
224										
225	Target Return on Rate Base- Aft		241,043	38,359	5,571	12,463	3	651	4,209	636
226	Income taxes to recover		48,320	7,690	1,117	2,498	1	130	844	127
227										
228	Subtotal- Rev Req before GRT		712,122	93,213	13,152	30,228	59	1,579	10,508	1,897
229	GRT needed		43,528	5,688	803	1,843	4	96	642	116
230	TOTAL REVENUE REQUIREMENT		755,651	98,901	13,955	32,071	62	1,676	11,150	2,013
231										
232	Revenue at Present rates		654,597	77,231	8,977	24,010	409	1,641	10,700	1,517
233	Revenue Excess (Deficiency)		(101,054)	(21,670)	(4,978)	(8,061)	347	(35)	(451)	(496)

PrimDem
 Class Allocation- Primary Demand
 CAI
 Exh 6-7A

Totals Intact = TRUE

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

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	54	PriD-Pt	18	3	0	1	3	10	0	1
4	SW- Plant/ OM	303P	0	PriD-Pt	0	0	0	0	0	0	0	0
5	SW- Customer-related	303C	0	None	0	0	0	0	0	0	0	0
6	SW- Labor-related	303L	9,423	PriD-Lab	3,499	537	67	112	577	1,655	53	168
7	SW- AMI	303AMI	0	None	0	0	0	0	0	0	0	0
8	Software- RB / CIP/Cyber	303F	47,534	PriD-Pt	16,173	2,482	308	589	3,054	8,817	282	900
9	Intangible Plant		<u>57,011</u>		<u>19,691</u>	<u>3,022</u>	<u>375</u>	<u>702</u>	<u>3,634</u>	<u>10,482</u>	<u>335</u>	<u>1,069</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	23,140	NCP-Prim	9,515	1,460	181	252	1,303	3,731	119	379
17	Structures and Improvements	361	101,152	NCP-Prim	41,594	6,383	792	1,100	5,695	16,310	520	1,659
18	Direct Assignment	361	0	NCP-Prim	0	0	0	0	0	0	0	0
19	Station Equipment	362	618,881	NCP-Prim	254,489	39,056	4,846	6,731	34,845	99,792	3,182	10,149
20	Station Equipment- Network	362	13,188	NCP-Prim-Net	0	0	0	92	517	2,731	100	336
21	Poles, Towers and Fixtures	364	636,502	NCP-Prim-NonNet	268,978	41,280	5,122	6,990	36,138	101,826	3,230	10,278
22	OH Conductors and Devices	365	656,565	NCP-Prim-NonNet	277,456	42,581	5,283	7,211	37,277	105,036	3,332	10,601
23	UG Conduits- Radial	366	136,316	NCP-Prim-Rad	2,786	428	53	2,896	14,973	42,189	1,338	4,258
24	UG Conduits- Network	366	24,405	NCP-Prim-Net	0	0	0	171	957	5,054	185	622
25	UG Conduits- URD	366	25,772	NCP-Prim-URD	21,980	3,373	419	0	0	0	0	0
26	UG Conductors- Radial	367	442,338	NCP-Prim-Rad	9,041	1,387	172	9,398	48,586	136,902	4,343	13,818
27	UG Conductors- Network	367	79,192	NCP-Prim-Net	0	0	0	554	3,107	16,398	599	2,019
28	UG Conductors- URD	367	83,628	NCP-Prim-URD	71,324	10,946	1,358	0	0	0	0	0
29	Line Transformers- OH	368	43,746	NCP-Prim-NonNet	18,486	2,837	352	480	2,484	6,998	222	706
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	713	PriD-Pt	243	37	5	9	46	132	4	14
37	Distribution Plant	360-373	<u>2,885,537</u>		<u>975,893</u>	<u>149,770</u>	<u>18,582</u>	<u>35,885</u>	<u>185,929</u>	<u>537,099</u>	<u>17,174</u>	<u>54,840</u>
38												
39	E. GENERAL PLANT											
40	General Plant	390	188,790	PriD-Lab	70,110	10,760	1,335	2,234	11,566	33,155	1,058	3,373
41	General Plant-EV	390EV	0	NCP-Prim-Net	0	0	0	0	0	0	0	0
42	General Plant	389-399	<u>188,790</u>		<u>70,110</u>	<u>10,760</u>	<u>1,335</u>	<u>2,234</u>	<u>11,566</u>	<u>33,155</u>	<u>1,058</u>	<u>3,373</u>
43												
44	TOTAL UTILITY PLANT		<u>3,131,337</u>		<u>1,065,693</u>	<u>163,552</u>	<u>20,292</u>	<u>38,820</u>	<u>201,130</u>	<u>580,736</u>	<u>18,567</u>	<u>59,283</u>
45												

PrimDem
 Class Allocation- Primary Demand
 CAI
 Exh 6-7A

Totals Intact = TRUE

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

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	54	PriD-Pt	11	2	4	0	0	0	0
4	SW- Plant/ OM	303P	0	PriD-Pt	0	0	0	0	0	0	0
5	SW- Customer-related	303C	0	None	0	0	0	0	0	0	0
6	SW- Labor-related	303L	9,423	PriD-Lab	1,814	237	636	0	33	22	14
7	SW- AMI	303AMI	0	None	0	0	0	0	0	0	0
8	Software- RB / CIP/Cyber	303F	47,534	PriD-Pt	9,808	1,378	3,385	0	173	114	72
9	Intangible Plant		57,011		11,633	1,616	4,025	0	206	136	86
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	23,140	NCP-Prim	4,082	528	1,434	0	74	49	31
17	Structures and Improvements	361	101,152	NCP-Prim	17,844	2,308	6,270	0	325	215	135
18	Direct Assignment	361	0	NCP-Prim	0	0	0	0	0	0	0
19	Station Equipment	362	618,881	NCP-Prim	109,177	14,124	38,360	0	1,989	1,315	827
20	Station Equipment- Network	362	13,188	NCP-Prim-Net	5,792	2,638	981	0	0	0	0
21	Poles, Towers and Fixtures	364	636,502	NCP-Prim-NonNet	107,657	11,405	39,233	0	2,102	1,390	874
22	OH Conductors and Devices	365	656,565	NCP-Prim-NonNet	111,050	11,764	40,469	0	2,168	1,434	902
23	UG Conduits- Radial	366	136,316	NCP-Prim-Rad	44,605	4,725	16,255	0	871	576	362
24	UG Conduits- Network	366	24,405	NCP-Prim-Net	10,719	4,881	1,816	0	0	0	0
25	UG Conduits- URD	366	25,772	NCP-Prim-URD	0	0	0	0	0	0	0
26	UG Conductors- Radial	367	442,338	NCP-Prim-Rad	144,741	15,333	52,747	0	2,826	1,869	1,175
27	UG Conductors- Network	367	79,192	NCP-Prim-Net	34,782	15,839	5,893	0	0	0	0
28	UG Conductors- URD	367	83,628	NCP-Prim-URD	0	0	0	0	0	0	0
29	Line Transformers- OH	368	43,746	NCP-Prim-NonNet	7,399	784	2,696	0	144	96	60
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	713	PriD-Pt	147	21	51	0	3	2	1
37	Distribution Plant	360-373	2,885,537		597,995	84,351	206,206	0	10,501	6,944	4,367
38											
39	E. GENERAL PLANT										
40	General Plant	390	188,790	PriD-Lab	36,340	4,747	12,743	0	659	436	274
41	General Plant-EV	390EV	0	NCP-Prim-Net	0	0	0	0	0	0	0
42	General Plant	389-399	188,790		36,340	4,747	12,743	0	659	436	274
43											
44	TOTAL UTILITY PLANT		3,131,337		645,968	90,713	222,974	0	11,367	7,516	4,727
45											

PrimDem
Class Allocation- Primary Demand
CAI
Exh 6-7A

Totals Intact = TRUE

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

Line	Account	No.	Balance	Allocator	RS	RH	RA	GS	GM<25	GM>25	GMH<25	GMH>25
46	II. DEPRECIATION RESERVE											
47	Intangible Plant	108.3	38,162	PriD-IntPt	13,180	2,023	251	470	2,433	7,016	224	716
48	Transmission Plant	108.3	0	PriD-IntPt	0	0	0	0	0	0	0	0
49	Structures and Improvements	108.5	48,795	NCP-Prim	20,065	3,079	382	531	2,747	7,868	251	800
50	Direct Assignment	108.5	0	NCP-Prim	0	0	0	0	0	0	0	0
51	Station Equipment	108.5	208,958	NCP-Prim	85,925	13,187	1,636	2,272	11,765	33,694	1,074	3,427
52	Poles, Towers and Fixtures	108.5	175,853	NCP-Prim-NonNet	74,313	11,405	1,415	1,931	9,984	28,133	892	2,839
53	OH Conductors and Devices	108.5	184,402	NCP-Prim-NonNet	77,926	11,959	1,484	2,025	10,470	29,500	936	2,978
54	UG Conduits	108.5	46,438	PriD-UG	6,167	946	117	764	3,967	11,764	379	1,215
55	UG Conductors	108.5	143,061	PriD-UG	18,998	2,916	362	2,353	12,220	36,241	1,168	3,744
56	Line Transformers	108.5	13,394	PriD-LTr	5,660	869	108	147	760	2,143	68	216
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	EV Assets	108EV	0	PriD-Pt	0	0	0	0	0	0	0	0
61	General	108.6	84,869	PriD-Lab	31,517	4,837	600	1,004	5,200	14,904	475	1,516
62	Depreciation Reserve	108	943,932		333,753	51,221	6,355	11,497	59,546	171,262	5,469	17,452
63												
64	III. OTHER RATE BASE ITEMS											
65	Cash Working Capital	131	19,860	PriD-OM	7,511	1,150	143	232	1,201	3,439	110	350
66	Cash Working Capital- Supp	131	0	None	0	0	0	0	0	0	0	0
67	Materials & Supplies		16,214	PriD-Pt	5,517	847	105	201	1,042	3,007	96	307
68	Capitalized Pension		48,445	PriD-Pt	16,483	2,530	314	601	3,112	8,986	287	917
69	Customer Deposits		0	CustDeposits	0	0	0	0	0	0	0	0
70	ADIT-EV		0	PriD-Pt	0	0	0	0	0	0	0	0
71	ADIT- Transmission	154	0	None	0	0	0	0	0	0	0	0
72	ADIT- Distribution	154	(357,916)	PriD-Pt	(121,777)	(18,689)	(2,319)	(4,438)	(22,993)	(66,390)	(2,123)	(6,777)
73	ADIT- General	182	(7,955)	PriD-Lab	(2,954)	(453)	(56)	(94)	(487)	(1,397)	(45)	(142)
74	Other Rate Base	131-283	(281,351)		(95,220)	(14,616)	(1,813)	(3,498)	(18,125)	(52,354)	(1,674)	(5,345)
75												
76	TOTAL RATE BASE		<u>1,906,054</u>		<u>636,719</u>	<u>97,714</u>	<u>12,124</u>	<u>23,825</u>	<u>123,458</u>	<u>357,120</u>	<u>11,424</u>	<u>36,486</u>
77												

PrimDem
 Class Allocation- Primary Demand
 CAI
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Duquesne Light Company
JSS / Class ACOS Study
Fully Projected Future Test Year
Class Allocation- Primary Demand

Line	Account	No.	Balance	Allocator	GL	GLH	L	HVPS	SE	SL	UMS
46	II. DEPRECIATION RESERVE										
47	Intangible Plant	108.3	38,162	PriD-IntPt	7,787	1,082	2,694	0	138	91	57
48	Transmission Plant	108.3	0	PriD-IntPt	0	0	0	0	0	0	0
49	Structures and Improvements	108.5	48,795	NCP-Prim	8,608	1,114	3,024	0	157	104	65
50	Direct Assignment	108.5	0	NCP-Prim	0	0	0	0	0	0	0
51	Station Equipment	108.5	208,958	NCP-Prim	36,862	4,769	12,952	0	671	444	279
52	Poles, Towers and Fixtures	108.5	175,853	NCP-Prim-NonNet	29,744	3,151	10,839	0	581	384	242
53	OH Conductors and Devices	108.5	184,402	NCP-Prim-NonNet	31,189	3,304	11,366	0	609	403	253
54	UG Conductors	108.5	46,438	PriD-UG	13,776	2,392	4,500	0	217	143	90
55	UG Conductors	108.5	143,061	PriD-UG	42,440	7,369	13,863	0	668	442	278
56	Line Transformers	108.5	13,394	PriD-LTr	2,265	240	826	0	44	29	18
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	EV Assets	108EV	0	PriD-Pt	0	0	0	0	0	0	0
61	General	108.6	84,869	PriD-Lab	16,336	2,134	5,728	0	296	196	123
62	Depreciation Reserve	108	943,932		189,008	25,554	65,793	0	3,381	2,236	1,406
63											
64	III. OTHER RATE BASE ITEMS										
65	Cash Working Capital	131	19,860	PriD-OM	3,764	486	1,323	10	68	45	29
66	Cash Working Capital- Supp	131	0	None	0	0	0	0	0	0	0
67	Materials & Supplies		16,214	PriD-Pt	3,345	470	1,155	0	59	39	24
68	Capitalized Pension		48,445	PriD-Pt	9,996	1,404	3,450	0	176	116	73
69	Customer Deposits		0	CustDeposits	0	0	0	0	0	0	0
70	ADIT-EV		0	PriD-Pt	0	0	0	0	0	0	0
71	ADIT- Transmission	154	0	None	0	0	0	0	0	0	0
72	ADIT- Distribution	154	(357,916)	PriD-Pt	(73,850)	(10,373)	(25,490)	0	(1,299)	(859)	(540)
73	ADIT- General	182	(7,955)	PriD-Lab	(1,531)	(200)	(537)	0	(28)	(18)	(12)
74	Other Rate Base	131-283	(281,351)		(58,276)	(8,213)	(20,099)	10	(1,024)	(677)	(426)
75											
76	TOTAL RATE BASE		<u>1,906,054</u>		<u>398,685</u>	<u>56,946</u>	<u>137,083</u>	<u>10</u>	<u>6,962</u>	<u>4,603</u>	<u>2,895</u>
77											

PrimDem
 Class Allocation- Primary Demand
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Totals Intact = TRUE

Duquesne Light Company
JSS / Class ACOS Study
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Class Allocation- Primary Demand

Line	Account	No.	Balance	Allocator	RS	RH	RA	GS	GM<25	GM>25	GMH<25	GMH>25
78	I. OPERATING AND MAINTENANCE EXPENSES											
79	B. TRANSMISSION EXPENSE											
80	POLR Expense		0	None	0	0	0	0	0	0	0	0
81	Transmission Expense		0	None	0	0	0	0	0	0	0	0
82	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>
83												
84	C. DISTRIBUTION EXPENSE											
85	Ops Supv & Engineering	580	7,512	PriD-Lab	2,790	428	53	89	460	1,319	42	134
86	Load Dispatching	581	1,124	NCP-Prim	462	71	9	12	63	181	6	18
87	Station Expenses	582	644	NCP-Prim	265	41	5	7	36	104	3	11
88	OH Line Expenses	583	408	NCP-Prim-NonNet	173	26	3	4	23	65	2	7
89	UG Line Expenses	584	923	PriD-UG	123	19	2	15	79	234	8	24
90	Meter Expenses	586	0	None	0	0	0	0	0	0	0	0
91	Customer Installation Expenses	587	0	None	0	0	0	0	0	0	0	0
92	Misc. Distribution Expenses	588	6,896	PriD-Pt	2,346	360	45	86	443	1,279	41	131
93	Rents	589	0	PriD-Pt	0	0	0	0	0	0	0	0
94	Maint Supv & Engineering	590	(136)	PriD-Lab	(51)	(8)	(1)	(2)	(8)	(24)	(1)	(2)
95	Maint of Structures	591	171	NCP-Prim	70	11	1	2	10	28	1	3
96	Maint of Station Equip	592	3,570	NCP-Prim	1,468	225	28	39	201	576	18	59
97	Maint of OH Lines	593	17,955	NCP-Prim-NonNet	7,587	1,164	144	197	1,019	2,872	91	290
98	Maint of UG Lines	594	1,262	PriD-UG	168	26	3	21	108	320	10	33
99	Maint of Line Transformers	595	1	PriD-LTr	1	0	0	0	0	0	0	0
100	Maint of Lighting	596	0	None	0	0	0	0	0	0	0	0
101	Maint of Meters	597	0	None	0	0	0	0	0	0	0	0
102	Maint of Misc. Plant	599	25	PriD-Pt	9	1	0	0	2	5	0	0
103	Oper. & Maint. Exp.	500-599	<u>40,355</u>		<u>15,410</u>	<u>2,365</u>	<u>293</u>	<u>471</u>	<u>2,436</u>	<u>6,959</u>	<u>222</u>	<u>707</u>
104			40,355		15,410	2,365	293	471	2,436	6,959	222	707
105	D. CUSTOMER ACCOUNTS AND SERVICE											
106	Supervision	901	0	None	0	0	0	0	0	0	0	0
107	Meter Reading Exp	902	0	None	0	0	0	0	0	0	0	0
108	Customer Records & Coll	903	0	None	0	0	0	0	0	0	0	0
109	Uncollectible Accounts	904	0	Dist_Rev	0	0	0	0	0	0	0	0
110	OPEN	904	0	None	0	0	0	0	0	0	0	0
111	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>
112												
113	Customer Assistance	908	0	None	0	0	0	0	0	0	0	0
114	Beneficial Elec	908BE	1,181	BenElec	807	110	17	4	18	56	1	5
115	Customer Service Exp.	908-916	<u>1,181</u>		<u>807</u>	<u>110</u>	<u>17</u>	<u>4</u>	<u>18</u>	<u>56</u>	<u>1</u>	<u>5</u>
116	Customer Accts. & Serv. Exp.	901-919	<u>1,181</u>		<u>807</u>	<u>110</u>	<u>17</u>	<u>4</u>	<u>18</u>	<u>56</u>	<u>1</u>	<u>5</u>
117												

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Line	Account	No.	Balance	Allocator	GL	GLH	L	HVPS	SE	SL	UMS
78	I. OPERATING AND MAINTENANCE EXPENSES										
79	B. TRANSMISSION EXPENSE										
80	POLR Expense		0	None	0	0	0	0	0	0	0
81	Transmission Expense		0	None	0	0	0	0	0	0	0
82	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>
83											
84	C. DISTRIBUTION EXPENSE										
85	Ops Supv & Engineering	580	7,512	PriD-Lab	1,446	189	507	0	26	17	11
86	Load Dispatching	581	1,124	NCP-Prim	198	26	70	0	4	2	2
87	Station Expenses	582	644	NCP-Prim	114	15	40	0	2	1	1
88	OH Line Expenses	583	408	NCP-Prim-NonNet	69	7	25	0	1	1	1
89	UG Line Expenses	584	923	PriD-UG	274	48	89	0	4	3	2
90	Meter Expenses	586	0	None	0	0	0	0	0	0	0
91	Customer Installation Expenses	587	0	None	0	0	0	0	0	0	0
92	Misc. Distribution Expenses	588	6,896	PriD-Pt	1,423	200	491	0	25	17	10
93	Rents	589	0	PriD-Pt	0	0	0	0	0	0	0
94	Maint Supv & Engineering	590	(136)	PriD-Lab	(26)	(3)	(9)	0	(0)	(0)	(0)
95	Maint of Structures	591	171	NCP-Prim	30	4	11	0	1	0	0
96	Maint of Station Equip	592	3,570	NCP-Prim	630	81	221	0	11	8	5
97	Maint of OH Lines	593	17,955	NCP-Prim-NonNet	3,037	322	1,107	0	59	39	25
98	Maint of UG Lines	594	1,262	PriD-UG	374	65	122	0	6	4	2
99	Maint of Line Transformers	595	1	PriD-LTr	0	0	0	0	0	0	0
100	Maint of Lighting	596	0	None	0	0	0	0	0	0	0
101	Maint of Meters	597	0	None	0	0	0	0	0	0	0
102	Maint of Misc. Plant	599	25	PriD-Pt	5	1	2	0	0	0	0
103	Oper. & Maint. Exp.	500-599	<u>40,355</u>		<u>7,574</u>	<u>953</u>	<u>2,676</u>	<u>0</u>	<u>139</u>	<u>92</u>	<u>58</u>
104			40,355		7,574	953	2,676	0	139	92	58
105	D. CUSTOMER ACCOUNTS AND SERVICE										
106	Supervision	901	0	None	0	0	0	0	0	0	0
107	Meter Reading Exp	902	0	None	0	0	0	0	0	0	0
108	Customer Records & Coll	903	0	None	0	0	0	0	0	0	0
109	Uncollectible Accounts	904	0	Dist_Rev	0	0	0	0	0	0	0
110	OPEN	904	0	None	0	0	0	0	0	0	0
111	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>
112											
113	Customer Assistance	908	0	None	0	0	0	0	0	0	0
114	Beneficial Elec	908BE	1,181	BenElec	74	9	28	51	1	1	1
115	Customer Service Exp.	908-916	<u>1,181</u>		<u>74</u>	<u>9</u>	<u>28</u>	<u>51</u>	<u>1</u>	<u>1</u>	<u>1</u>
116	Customer Accts. & Serv. Exp.	901-919	<u>1,181</u>		<u>74</u>	<u>9</u>	<u>28</u>	<u>51</u>	<u>1</u>	<u>1</u>	<u>1</u>
117											

PrimDem
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Totals Intact = TRUE

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

Line	Account	No.	Balance	Allocator	RS	RH	RA	GS	GM<25	GM>25	GMH<25	GMH>25
118	E. ADMINISTRATIVE AND GENERAL											
119	A&G Salaries	920	19,362	PriD-Lab	7,190	1,103	137	229	1,186	3,400	108	346
120	A&G Cust	920CC	0	None	0	0	0	0	0	0	0	0
121	A&G Other- Meters	921M	0	PriD-Lab	0	0	0	0	0	0	0	0
122	A&G Other- AG	921	5,195	PriD-Lab	1,929	296	37	61	318	912	29	93
123	Outside Services- Customer Care	923CC	0	PriD-Lab	0	0	0	0	0	0	0	0
124	Outside Services- Other	923	12,365	PriD-Lab	4,592	705	87	146	758	2,172	69	221
125	Property Insurance	924	3,797	PriD-Pt	1,292	198	25	47	244	704	23	72
126	Injuries & Damages	925	541	PriD-Lab	201	31	4	6	33	95	3	10
127	Empl Pensions & Benefits	926	7,349	PriD-Lab	2,729	419	52	87	450	1,291	41	131
128	Regulatory Commission	928	0	None	0	0	0	0	0	0	0	0
129	A&G-EV	930EV	0	PriD-Lab	0	0	0	0	0	0	0	0
130	Marketing, Communications	930.1	0	None	0	0	0	0	0	0	0	0
131	Misc. General Plant	930.2	3,034	PriD-Lab	1,127	173	21	36	186	533	17	54
132	General Plant Rent	931	1,723	PriD-Lab	640	98	12	20	106	303	10	31
133	Misc Genl Plant- Metering	935M	0	PriD-Lab	0	0	0	0	0	0	0	0
134	Misc Genl Plant- Other	935P	3,876	PriD-Lab	1,440	221	27	46	237	681	22	69
135	Admin & Genl. Exp.	920-932	57,243		21,140	3,244	403	679	3,518	10,090	322	1,027
136												
137	Total Operating Expenses		98,779		37,356	5,719	713	1,154	5,972	17,105	545	1,739
138												
139	II. DEPRECIATION EXPENSE											
140	Intangible- Customers	403	0	None	0	0	0	0	0	0	0	0
141	Intangible- Labor	403	1,430	PriD-Lab	531	81	10	17	88	251	8	26
142	Intangible- Rate Base	403	11,727	PriD-Pt	3,990	612	76	145	753	2,175	70	222
143	Transmission Plant	403	0	None	0	0	0	0	0	0	0	0
144	Structures and Improvements	403	2,346	NCP-Prim	965	148	18	26	132	378	12	38
145	Direct assignment	403	0	NCP-Prim	0	0	0	0	0	0	0	0
146	Station Equipment	403	13,438	NCP-Prim	5,526	848	105	146	757	2,167	69	220
147	Poles, Towers and Fixtures	403	13,838	NCP-Prim-NonNet	5,848	897	111	152	786	2,214	70	223
148	OH Conductors and Devices	403	17,751	NCP-Prim-NonNet	7,501	1,151	143	195	1,008	2,840	90	287
149	UG Conduits	403	2,693	PriD-UG	358	55	7	44	230	682	22	70
150	UG Conductors	403	16,991	PriD-UG	2,256	346	43	279	1,451	4,304	139	445
151	Line Transformers	403	1,446	PriD-LTr	611	94	12	16	82	231	7	23
152	Services	403	0	None	0	0	0	0	0	0	0	0
153	Meters	403	0	None	0	0	0	0	0	0	0	0
154	Street Lighting	403	0	None	0	0	0	0	0	0	0	0
155	General / Common Plant	364	9,987	PriD-Lab	3,709	569	71	118	612	1,754	56	178
156	Depr / Amort-EV	403EV	0	None	0	0	0	0	0	0	0	0
157	Amort Exp- Reg Assets- Tran		0	None	0	0	0	0	0	0	0	0
158	Amort Exp- Reg Assets- Dist		10,310	PriD-Pt	3,508	538	67	128	662	1,912	61	195
159	Depreciation Expense	403	101,957		34,802	5,341	663	1,267	6,561	18,909	604	1,929
160												

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Line	Account	No.	Balance	Allocator	GL	GLH	L	HVPS	SE	SL	UMS	
118	E. ADMINISTRATIVE AND GENERAL											
119	A&G Salaries	920	19,362	PriD-Lab	3,727	487	1,307	0	68	45	28	
120	A&G Cust	920CC	0	None	0	0	0	0	0	0	0	
121	A&G Other- Meters	921M	0	PriD-Lab	0	0	0	0	0	0	0	
122	A&G Other- AG	921	5,195	PriD-Lab	1,000	131	351	0	18	12	8	
123	Outside Services- Customer Care	923CC	0	PriD-Lab	0	0	0	0	0	0	0	
124	Outside Services- Other	923	12,365	PriD-Lab	2,380	311	835	0	43	29	18	
125	Property Insurance	924	3,797	PriD-Pt	783	110	270	0	14	9	6	
126	Injuries & Damages	925	541	PriD-Lab	104	14	37	0	2	1	1	
127	Empl Pensions & Benefits	926	7,349	PriD-Lab	1,415	185	496	0	26	17	11	
128	Regulatory Commission	928	0	None	0	0	0	0	0	0	0	
129	A&G-EV	930EV	0	PriD-Lab	0	0	0	0	0	0	0	
130	Marketing, Communications	930.1	0	None	0	0	0	0	0	0	0	
131	Misc. General Plant	930.2	3,034	PriD-Lab	584	76	205	0	11	7	4	
132	General Plant Rent	931	1,723	PriD-Lab	332	43	116	0	6	4	3	
133	Misc Genl Plant- Metering	935M	0	PriD-Lab	0	0	0	0	0	0	0	
134	Misc Genl Plant- Other	935P	3,876	PriD-Lab	746	97	262	0	14	9	6	
135	Admin & Genl. Exp.	920-932	57,243		11,071	1,454	3,878	0	200	133	83	
136												
137	Total Operating Expenses		98,779		18,719	2,416	6,582	51	341	225	142	
138												
139	II. DEPRECIATION EXPENSE											
140	Intangible- Customers	403	0	None	0	0	0	0	0	0	0	
141	Intangible- Labor	403	1,430	PriD-Lab	275	36	97	0	5	3	2	
142	Intangible- Rate Base	403	11,727	PriD-Pt	2,420	340	835	0	43	28	18	
143	Transmission Plant	403	0	None	0	0	0	0	0	0	0	
144	Structures and Improvements	403	2,346	NCP-Prim	414	54	145	0	8	5	3	
145	Direct assignment	403	0	NCP-Prim	0	0	0	0	0	0	0	
146	Station Equipment	403	13,438	NCP-Prim	2,371	307	833	0	43	29	18	
147	Poles, Towers and Fixtures	403	13,838	NCP-Prim-NonNet	2,341	248	853	0	46	30	19	
148	OH Conductors and Devices	403	17,751	NCP-Prim-NonNet	3,002	318	1,094	0	59	39	24	
149	UG Conduits	403	2,693	PriD-UG	799	139	261	0	13	8	5	
150	UG Conductors	403	16,991	PriD-UG	5,041	875	1,646	0	79	52	33	
151	Line Transformers	403	1,446	PriD-LTr	245	26	89	0	5	3	2	
152	Services	403	0	None	0	0	0	0	0	0	0	
153	Meters	403	0	None	0	0	0	0	0	0	0	
154	Street Lighting	403	0	None	0	0	0	0	0	0	0	
155	General / Common Plant	364	9,987	PriD-Lab	1,922	251	674	0	35	23	15	
156	Depr / Amort-EV	403EV	0	None	0	0	0	0	0	0	0	
157	Amort Exp- Reg Assets- Tran		0	None	0	0	0	0	0	0	0	
158	Amort Exp- Reg Assets- Dist		10,310	PriD-Pt	2,127	299	734	0	37	25	16	
159	Depreciation Expense	403	101,957		20,956	2,892	7,262	0	372	246	155	
160												

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Line	Account	No.	Balance	Allocator	RS	RH	RA	GS	GM<25	GM>25	GMH<25	GMH>25
161	III. TAXES and OTHER											
162	A. GENERAL TAXES											
163	Payroll related	408	3,518	PriD-Lab	1,306	200	25	42	216	618	20	63
164	PURTA, Real estate	408.16	1,086	PriD-Pt	369	57	7	13	70	201	6	21
165	Capital stock		0	PriD-Pt	0	0	0	0	0	0	0	0
166	Other	408	50	PriD-Pt	17	3	0	1	3	9	0	1
167	General Taxes		<u>4,653</u>		<u>1,693</u>	<u>260</u>	<u>32</u>	<u>56</u>	<u>288</u>	<u>828</u>	<u>26</u>	<u>84</u>
168												
169	B. GROSS RECEIPTS TAX											
170	Gross Receipts tax		20,926	Dist_Rev	10,928	1,295	156	507	1,227	2,443	124	244
171	Gross Receipts Tax		<u>20,926</u>		<u>10,928</u>	<u>1,295</u>	<u>156</u>	<u>507</u>	<u>1,227</u>	<u>2,443</u>	<u>124</u>	<u>244</u>
172												
173	B. FEDERAL / STATE INCOME TAXES											
174	State Income Tax Expense		2,721	PriD-PreTax	2,061	196	23	113	144	72	17	6
175	Federal Income Tax Expense		13,300	PriD-PreTax	10,074	960	112	551	703	353	83	29
176	Income Taxes	409-411	<u>16,021</u>		<u>12,135</u>	<u>1,156</u>	<u>135</u>	<u>664</u>	<u>847</u>	<u>426</u>	<u>99</u>	<u>34</u>
177	Total Taxes	408-411	<u>41,599</u>		<u>24,756</u>	<u>2,711</u>	<u>323</u>	<u>1,227</u>	<u>2,363</u>	<u>3,698</u>	<u>250</u>	<u>363</u>
178												
179	TOTAL EXPENSES		<u>242,335</u>		<u>96,915</u>	<u>13,772</u>	<u>1,698</u>	<u>3,647</u>	<u>14,896</u>	<u>39,711</u>	<u>1,399</u>	<u>4,031</u>
180												
181	IV. OPERATING REVENUES at Present Rates											
182	Distribution Revenue		353,495	Dist_Rev	184,611	21,878	2,636	8,566	20,731	41,277	2,100	4,124
183	Transmission Revenue		0	Dist_Rev	0	0	0	0	0	0	0	0
184	POLR Revenue		0	Dist_Rev	0	0	0	0	0	0	0	0
185	Forfeited Discounts		0	Dist_Rev	0	0	0	0	0	0	0	0
186	Misc Service Revenue		1,098	Dist_Rev	573	68	8	27	64	128	7	13
187	Rent For Electric Property		9,670	NCP-Prim-NonNet	4,086	627	78	106	549	1,547	49	156
188	Other Electric Revenues		0	Dist_Rev	0	0	0	0	0	0	0	0
189	Operating Revenues		<u>364,263</u>		<u>189,271</u>	<u>22,574</u>	<u>2,722</u>	<u>8,698</u>	<u>21,344</u>	<u>42,952</u>	<u>2,156</u>	<u>4,293</u>
190												
191	TOTAL EXPENSES		<u>242,335</u>		<u>96,915</u>	<u>13,772</u>	<u>1,698</u>	<u>3,647</u>	<u>14,896</u>	<u>39,711</u>	<u>1,399</u>	<u>4,031</u>
192	V. NET INCOME at Present Rates		<u>121,928</u>		<u>92,356</u>	<u>8,802</u>	<u>1,024</u>	<u>5,052</u>	<u>6,448</u>	<u>3,241</u>	<u>757</u>	<u>262</u>
193												

PrimDem
Class Allocation- Primary Demand
CAI
Exh 6-7A

Totals Intact = TRUE

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

Line	Account	No.	Balance	Allocator	GL	GLH	L	HVPS	SE	SL	UMS
161	III. TAXES and OTHER										
162	A. GENERAL TAXES										
163	Payroll related	408	3,518	PriD-Lab	677	88	237	0	12	8	5
164	PURTA, Real estate	408.16	1,086	PriD-Pt	224	31	77	0	4	3	2
165	Capital stock		0	PriD-Pt	0	0	0	0	0	0	0
166	Other	408	50	PriD-Pt	10	1	4	0	0	0	0
167	General Taxes		<u>4,653</u>		<u>911</u>	<u>121</u>	<u>318</u>	<u>0</u>	<u>16</u>	<u>11</u>	<u>7</u>
168											
169	B. GROSS RECEIPTS TAX										
170	Gross Receipts tax		<u>20,926</u>	Dist_Rev	<u>2,479</u>	<u>289</u>	<u>768</u>	<u>13</u>	<u>53</u>	<u>350</u>	<u>49</u>
171	Gross Receipts Tax		<u>20,926</u>		<u>2,479</u>	<u>289</u>	<u>768</u>	<u>13</u>	<u>53</u>	<u>350</u>	<u>49</u>
172											
173	B. FEDERAL / STATE INCOME TAXES										
174	State Income Tax Expense		2,721	PriD-PreTax	11	(13)	(26)	3	3	101	10
175	Federal Income Tax Expense		<u>13,300</u>	PriD-PreTax	<u>55</u>	<u>(63)</u>	<u>(127)</u>	<u>16</u>	<u>14</u>	<u>494</u>	<u>47</u>
176	Income Taxes	409-411	<u>16,021</u>		<u>66</u>	<u>(76)</u>	<u>(153)</u>	<u>19</u>	<u>17</u>	<u>595</u>	<u>56</u>
177	Total Taxes	408-411	<u>41,599</u>		<u>3,456</u>	<u>334</u>	<u>933</u>	<u>32</u>	<u>86</u>	<u>956</u>	<u>111</u>
178											
179	TOTAL EXPENSES		<u>242,335</u>		<u>43,131</u>	<u>5,642</u>	<u>14,777</u>	<u>83</u>	<u>798</u>	<u>1,427</u>	<u>408</u>
180											
181	IV. OPERATING REVENUES at Present Rates										
182	Distribution Revenue		353,495	Dist_Rev	41,870	4,877	12,973	227	892	5,914	820
183	Transmission Revenue		0	Dist_Rev	0	0	0	0	0	0	0
184	POLR Revenue		0	Dist_Rev	0	0	0	0	0	0	0
185	Forfeited Discounts		0	Dist_Rev	0	0	0	0	0	0	0
186	Misc Service Revenue		1,098	Dist_Rev	130	15	40	1	3	18	3
187	Rent For Electric Property		9,670	NCP-Prim-NonNet	1,636	173	596	0	32	21	13
188	Other Electric Revenues		0	Dist_Rev	0	0	0	0	0	0	0
189	Operating Revenues		<u>364,263</u>		<u>43,636</u>	<u>5,065</u>	<u>13,609</u>	<u>227</u>	<u>926</u>	<u>5,954</u>	<u>835</u>
190											
191	TOTAL EXPENSES		<u>242,335</u>		<u>43,131</u>	<u>5,642</u>	<u>14,777</u>	<u>83</u>	<u>798</u>	<u>1,427</u>	<u>408</u>
192	V. NET INCOME at Present Rates		<u>121,928</u>		<u>505</u>	<u>(577)</u>	<u>(1,167)</u>	<u>145</u>	<u>128</u>	<u>4,527</u>	<u>427</u>
193											

PrimDem
Class Allocation- Primary Demand
CAI
Exh 6-7A

Totals Intact = TRUE

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

Line	Account	No.	Balance	Allocator	RS	RH	RA	GS	GM<25	GM>25	GMH<25	GMH>25
194	SUMMARY REPORT											
195	OPERATING REVENUES											
196	Utility Revenues	440-446	353,495		184,611	21,878	2,636	8,566	20,731	41,277	2,100	4,124
197	Other Operating Revenues	450-456	10,768		4,660	695	86	133	613	1,675	56	169
198	Total Operating Revenues		364,263		189,271	22,574	2,722	8,698	21,344	42,952	2,156	4,293
199												
200	OPERATING EXPENSES											
201	Distribution / Transmission	580-599	40,355		15,410	2,365	293	471	2,436	6,959	222	707
202	Customer Acctg & Service	901-919	1,181		807	110	17	4	18	56	1	5
203	Admin & General	920-932	57,243		21,140	3,244	403	679	3,518	10,090	322	1,027
204	Total Operating Expenses		98,779		37,356	5,719	713	1,154	5,972	17,105	545	1,739
205												
206	Depreciation Expense	403	101,957		34,802	5,341	663	1,267	6,561	18,909	604	1,929
207	Taxes Other Than Income Tax / Other	408	25,578		12,621	1,555	188	563	1,516	3,272	151	328
208	INCOME BEFORE INCOME TAXES		137,948		104,491	9,958	1,158	5,715	7,295	3,666	856	296
209	Income Taxes	409-411	16,021		12,135	1,156	135	664	847	426	99	34
210	NET INCOME		121,928		92,356	8,802	1,024	5,052	6,448	3,241	757	262
211	RATE BASE		1,906,054		636,719	97,714	12,124	23,825	123,458	357,120	11,424	36,486
212	Return on Rate Base		6.40%									
213												
214	REVENUE REQUIREMENTS											
215	Target Rate of Return		8.3400%		8.3400%	8.3400%	8.3400%	8.3400%	8.3400%	8.3400%	8.3400%	8.3400%
216	Rate Base		1,906,054		636,719	97,714	12,124	23,825	123,458	357,120	11,424	36,486
217												
218	Operating expenses		98,779		37,356	5,719	713	1,154	5,972	17,105	545	1,739
219	Uncollectibles expense		0	Dist_Rev	0	0	0	0	0	0	0	0
220	Depreciation expense		101,957		34,802	5,341	663	1,267	6,561	18,909	604	1,929
221	Regulatory Commission Expenses		0		0	0	0	0	0	0	0	0
222	General taxes / Other		4,653		1,693	260	32	56	288	828	26	84
223	Subtotal- Operating Costs to recover		205,389		73,851	11,320	1,408	2,476	12,822	36,842	1,176	3,752
224												
225	Target Return on Rate Base- After tax		158,965		53,102	8,149	1,011	1,987	10,296	29,784	953	3,043
226	Income taxes to recover		31,867	20.05%	10,645	1,634	203	398	2,064	5,971	191	610
227				16.70%								
228	Subtotal- Rev Req before GRT		396,220		137,599	21,103	2,622	4,861	25,182	72,597	2,319	7,405
229	GRT needed		24,131	6.09%	8,380	1,285	160	296	1,534	4,421	141	451
230	TOTAL REVENUE REQUIREMENT		420,351		145,979	22,389	2,781	5,157	26,716	77,018	2,461	7,856

PrimDem
Class Allocation- Primary Demand
CAI
Exh 6-7A

Totals Intact = TRUE

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

Line	Account	No.	Balance	Allocator	GL	GLH	L	HVPS	SE	SL	UMS
194	SUMMARY REPORT										
195	OPERATING REVENUES										
196	Utility Revenues	440-446	353,495		41,870	4,877	12,973	227	892	5,914	820
197	Other Operating Revenues	450-456	10,768		1,766	188	636	1	35	39	16
198	Total Operating Revenues		364,263		43,636	5,065	13,609	227	926	5,954	835
199											
200	OPERATING EXPENSES										
201	Distribution / Transmission	580-599	40,355		7,574	953	2,676	0	139	92	58
202	Customer Acctg & Service	901-919	1,181		74	9	28	51	1	1	1
203	Admin & General	920-932	57,243		11,071	1,454	3,878	0	200	133	83
204	Total Operating Expenses		98,779		18,719	2,416	6,582	51	341	225	142
205											
206	Depreciation Expense	403	101,957		20,956	2,892	7,262	0	372	246	155
207	Taxes Other Than Income Tax / Other	408	25,578		3,390	410	1,086	13	69	361	55
208	INCOME BEFORE INCOME TAXES		137,948		571	(652)	(1,321)	164	145	5,122	483
209	Income Taxes	409-411	16,021		66	(76)	(153)	19	17	595	56
210	NET INCOME		121,928		505	(577)	(1,167)	145	128	4,527	427
211	RATE BASE		1,906,054		398,685	56,946	137,083	10	6,962	4,603	2,895
212	Return on Rate Base		6.40%								
213											
214	REVENUE REQUIREMENTS										
215	Target Rate of Return		8.3400%		8.3400%	8.3400%	8.3400%	8.3400%	8.3400%	8.3400%	8.3400%
216	Rate Base		1,906,054		398,685	56,946	137,083	10	6,962	4,603	2,895
217											
218	Operating expenses		98,779		18,719	2,416	6,582	51	341	225	142
219	Uncollectibles expense		0	Dist_Rev	0	0	0	0	0	0	0
220	Depreciation expense		101,957		20,956	2,892	7,262	0	372	246	155
221	Regulatory Commission Expenses		0		0	0	0	0	0	0	0
222	General taxes / Other		4,653		911	121	318	0	16	11	7
223	Subtotal- Operating Costs to recover		205,389		40,586	5,429	14,162	51	729	482	303
224											
225	Target Return on Rate Base- After tax		158,965		33,250	4,749	11,433	1	581	384	241
226	Income taxes to recover		31,867	20.05%	6,665	952	2,292	0	116	77	48
227				16.70%							
228	Subtotal- Rev Req before GRT		396,220		80,502	11,130	27,887	52	1,426	943	593
229	GRT needed		24,131	6.09%	4,903	678	1,698	3	87	57	36
230	TOTAL REVENUE REQUIREMENT		420,351		85,405	11,808	29,585	55	1,512	1,000	629

TRUE

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	0	SecD-Pt	0	0	0	0	0	0	0	0
5	SW- Customer-related	303C	0	None	0	0	0	0	0	0	0	0
6	SW- Labor-related	303L	322	SecD-Lab	36	6	1	5	29	91	3	9
7	SW- AMI	303AMI	0	None	0	0	0	0	0	0	0	0
8	Software- RB / CIP/Cyber	303F	3,695	SecD-Pt	268	55	5	51	349	1,112	31	114
9	Intangible Plant		4,021		305	62	6	56	379	1,204	34	123
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	7,692	NCP-Sec-NonNet	3,359	516	64	87	451	1,272	40	128
22	OH Conductors and Devices	365	7,934	NCP-Sec-NonNet	3,465	532	66	90	466	1,312	42	132
23	UG Conduits- Radial	366	10,635	NCP-Sec-Rad	232	36	4	241	1,246	3,511	111	354
24	UG Conduits- Network	366	3,035	NCP-Sec-Net	0	0	0	21	119	629	23	77
25	UG Conduits- URD	366	0	None	0	0	0	0	0	0	0	0
26	UG Conductors- Radial	367	34,510	NCP-Sec-Rad	752	115	14	782	4,044	11,393	361	1,150
27	UG Conductors- Network	367	9,849	NCP-Sec-Net	0	0	0	69	386	2,039	75	251
28	UG Conductors- URD	367	0	None	0	0	0	0	0	0	0	0
29	Line Transformers- OH	368	44,640	NCP-Sec-Xfmr	0	866	0	0	3,538	15,334	254	1,558
30	Line Transformers- Radial	368	92,495	NCP-Sec-Rad-Xfmr	0	0	0	1,802	10,951	31,553	969	3,184
31	Line Transformers- Network	368	5,756	NCP-Sec-Net	0	0	0	40	226	1,192	44	147
32	Line Transformers- URD	368	9,763	NCP-Sec-URD	8,327	1,278	159	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	55	SecD-Pt	4	1	0	1	5	17	0	2
37	Distribution Plant	360-373	226,364		16,139	3,343	307	3,134	21,432	68,251	1,919	6,984
38					14	19	14	103	136	151	133	152
39	E. GENERAL PLANT											
40	General Plant	390	6,442	SecD-Lab	731	129	14	94	583	1,818	53	187
41	General Plant-EV	390EV	0	None	0	0	0	0	0	0	0	0
42	General Plant	389-399	6,442		731	129	14	94	583	1,818	53	187
43												
44	TOTAL UTILITY PLANT		236,827		17,175	3,533	327	3,283	22,393	71,273	2,006	7,294
45												

SecnDem
 Class Allocation- Secondary Demand
 CAI
 Exh 6-7B

TRUE

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

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	0	SecD-Pt	0	0	0	0	0	0	0
5	SW- Customer-related	303C	0	None	0	0	0	0	0	0	0
6	SW- Labor-related	303L	322	SecD-Lab	97	16	25	0	2	1	1
7	SW- AMI	303AMI	0	None	0	0	0	0	0	0	0
8	Software- RB / CIP/Cyber	303F	3,695	SecD-Pt	1,179	180	310	0	22	13	6
9	Intangible Plant		<u>4,021</u>		<u>1,278</u>	<u>196</u>	<u>335</u>	<u>0</u>	<u>23</u>	<u>14</u>	<u>6</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	7,692	NCP-Sec-NonNet	1,242	134	343	0	26	17	11
22	OH Conductors and Devices	365	7,934	NCP-Sec-NonNet	1,282	138	354	0	27	18	11
23	UG Conduits- Radial	366	10,635	NCP-Sec-Rad	3,430	370	948	0	72	48	30
24	UG Conduits- Network	366	3,035	NCP-Sec-Net	1,333	607	226	0	0	0	0
25	UG Conduits- URD	366	0	None	0	0	0	0	0	0	0
26	UG Conductors- Radial	367	34,510	NCP-Sec-Rad	11,132	1,201	3,076	0	235	156	98
27	UG Conductors- Network	367	9,849	NCP-Sec-Net	4,326	1,970	733	0	0	0	0
28	UG Conductors- URD	367	0	None	0	0	0	0	0	0	0
29	Line Transformers- OH	368	44,640	NCP-Sec-Xfmr	16,156	2,149	4,357	0	318	111	0
30	Line Transformers- Radial	368	92,495	NCP-Sec-Rad-Xfmr	30,902	3,333	8,542	0	653	418	187
31	Line Transformers- Network	368	5,756	NCP-Sec-Net	2,528	1,151	428	0	0	0	0
32	Line Transformers- URD	368	9,763	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	55	SecD-Pt	18	3	5	0	0	0	0
37	Distribution Plant	360-373	<u>226,364</u>		<u>72,349</u>	<u>11,056</u>	<u>19,013</u>	<u>0</u>	<u>1,332</u>	<u>768</u>	<u>337</u>
38					157	181	154	#DIV/0!	148	129	90
39	E. GENERAL PLANT										
40	General Plant	390	6,442	SecD-Lab	1,948	314	507	0	35	21	10
41	General Plant-EV	390EV	0	None	0	0	0	0	0	0	0
42	General Plant	389-399	<u>6,442</u>		<u>1,948</u>	<u>314</u>	<u>507</u>	<u>0</u>	<u>35</u>	<u>21</u>	<u>10</u>
43											
44	TOTAL UTILITY PLANT		<u>236,827</u>		<u>75,575</u>	<u>11,566</u>	<u>19,856</u>	<u>0</u>	<u>1,391</u>	<u>802</u>	<u>353</u>
45											

Duquesne Light Company
JSS / Class ACOS Study
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Class Allocation- Secondary Demand

TRUE

Line	Account	No.	Balance	Allocator	RS	RH	RA	GS	GM<25	GM>25	GMH<25	GMH>25
46	II. DEPRECIATION RESERVE											
47	Intangible Plant	108.3	2,691	SecD-IntPt	204	41	4	37	254	806	23	82
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	2,125	NCP-Sec-NonNet	928	142	18	24	125	351	11	35
53	OH Conductors and Devices	108.5	2,228	NCP-Sec-NonNet	973	149	19	25	131	368	12	37
54	UG Conduits	108.5	3,404	SecD-UG	58	9	1	65	340	1,031	33	108
55	UG Conductors	108.5	10,487	SecD-UG	178	27	3	201	1,047	3,176	103	331
56	Line Transformers	108.5	46,740	SecD-LTr	2,550	656	49	564	4,505	14,721	388	1,497
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	EV Assets	108EV	0	SecD-Pt	0	0	0	0	0	0	0	0
61	General	108.6	2,896	SecD-Lab	329	58	6	42	262	817	24	84
62	Depreciation Reserve	108	70,572		5,219	1,083	99	959	6,664	21,270	594	2,175
63												
64	III. OTHER RATE BASE ITEMS											
65	Cash Working Capital	131	674	SecD-OM	81	14	2	10	61	189	6	19
66	Cash Working Capital- Supp	131	0	None	0	0	0	0	0	0	0	0
67	Materials & Supplies		1,227	SecD-Pt	89	18	2	17	116	369	10	38
68	Capitalized Pension		3,666	SecD-Pt	266	55	5	51	347	1,103	31	113
69	Customer Deposits		0	CustDeposits	0	0	0	0	0	0	0	0
70	ADIT-EV		0	SecD-Pt	0	0	0	0	0	0	0	0
71	ADIT- Transmission	154	0	None	0	0	0	0	0	0	0	0
72	ADIT- Distribution	154	(27,822)	SecD-Pt	(2,016)	(415)	(38)	(386)	(2,631)	(8,374)	(236)	(857)
73	ADIT- General	182	(271)	SecD-Lab	(31)	(5)	(1)	(4)	(25)	(77)	(2)	(8)
74	Other Rate Base	131-283	(22,528)		(1,612)	(333)	(31)	(312)	(2,132)	(6,789)	(191)	(695)
75												
76	TOTAL RATE BASE		143,728		10,344	2,116	197	2,012	13,597	43,214	1,222	4,425
77												

TRUE

Duquesne Light Company
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Line	Account	No.	Balance	Allocator	GL	GLH	L	HVPS	SE	SL	UMS
46	II. DEPRECIATION RESERVE										
47	Intangible Plant	108.3	2,691	SecD-IntPt	855	131	225	0	16	9	4
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	2,125	NCP-Sec-NonNet	343	37	95	0	7	5	3
53	OH Conductors and Devices	108.5	2,228	NCP-Sec-NonNet	360	39	99	0	8	5	3
54	UG Conduits	108.5	3,404	SecD-UG	1,186	243	292	0	18	12	8
55	UG Conductors	108.5	10,487	SecD-UG	3,654	750	900	0	56	37	23
56	Line Transformers	108.5	46,740	SecD-LTr	15,183	2,031	4,081	0	297	162	57
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	EV Assets	108EV	0	SecD-Pt	0	0	0	0	0	0	0
61	General	108.6	2,896	SecD-Lab	876	141	228	0	16	9	5
62	Depreciation Reserve	108	70,572		22,457	3,372	5,920	0	417	239	103
63											
64	III. OTHER RATE BASE ITEMS										
65	Cash Working Capital	131	674	SecD-OM	202	32	53	0	4	2	1
66	Cash Working Capital- Supp	131	0	None	0	0	0	0	0	0	0
67	Materials & Supplies		1,227	SecD-Pt	392	60	103	0	7	4	2
68	Capitalized Pension		3,666	SecD-Pt	1,170	179	307	0	22	12	5
69	Customer Deposits		0	CustDeposits	0	0	0	0	0	0	0
70	ADIT-EV		0	SecD-Pt	0	0	0	0	0	0	0
71	ADIT- Transmission	154	0	None	0	0	0	0	0	0	0
72	ADIT- Distribution	154	(27,822)	SecD-Pt	(8,879)	(1,359)	(2,333)	0	(163)	(94)	(41)
73	ADIT- General	182	(271)	SecD-Lab	(82)	(13)	(21)	0	(1)	(1)	(0)
74	Other Rate Base	131-283	(22,528)		(7,198)	(1,101)	(1,891)	0	(133)	(76)	(34)
75											
76	TOTAL RATE BASE		143,728		45,919	7,093	12,044	0	841	487	217
77											

TRUE

Line	Account	No.	Balance	Allocator	RS	RH	RA	GS	GM<25	GM>25	GMH<25	GMH>25
78	I. OPERATING AND MAINTENANCE EXPENSES											
79	B. TRANSMISSION EXPENSE											
80	POLR Expense		0	None	0	0	0	0	0	0	0	0
81	Transmission Expense		0	None	0	0	0	0	0	0	0	0
82	Transmission Expense		0		0	0	0	0	0	0	0	0
83												
84	C. DISTRIBUTION EXPENSE											
85	Ops Supv & Engineering	580	319	SecD-Lab	36	6	1	5	29	90	3	9
86	Load Dispatching	581	0	None	0	0	0	0	0	0	0	0
87	Station Expenses	582	0	None	0	0	0	0	0	0	0	0
88	OH Line Expenses	583	5	NCP-Sec-NonNet	2	0	0	0	0	1	0	0
89	UG Line Expenses	584	68	SecD-UG	1	0	0	1	7	20	1	2
90	Meter Expenses	586	0	None	0	0	0	0	0	0	0	0
91	Customer Installation Expenses	587	0	None	0	0	0	0	0	0	0	0
92	Misc. Distribution Expenses	588	536	SecD-Pt	39	8	1	7	51	161	5	17
93	Rents	589	0	SecD-Pt	0	0	0	0	0	0	0	0
94	Maint Supv & Engineering	590	(4)	SecD-Lab	(0)	(0)	(0)	(0)	(0)	(1)	(0)	(0)
95	Maint of Structures	591	0	None	0	0	0	0	0	0	0	0
96	Maint of Station Equip	592	0	None	0	0	0	0	0	0	0	0
97	Maint of OH Lines	593	217	NCP-Sec-NonNet	95	15	2	2	13	36	1	4
98	Maint of UG Lines	594	93	SecD-UG	2	0	0	2	9	28	1	3
99	Maint of Line Transformers	595	5	SecD-LTr	0	0	0	0	0	2	0	0
100	Maint of Lighting	596	0	None	0	0	0	0	0	0	0	0
101	Maint of Meters	597	0	None	0	0	0	0	0	0	0	0
102	Maint of Misc. Plant	599	2	SecD-Pt	0	0	0	0	0	1	0	0
103	Oper. & Maint. Exp.	500-599	1,240		175	30	3	18	109	338	10	35
104			1,240		175	30	3	18	109	338	10	35
105	D. CUSTOMER ACCOUNTS AND SERVICE											
106	Supervision	901	0	None	0	0	0	0	0	0	0	0
107	Meter Reading Exp	902	0	None	0	0	0	0	0	0	0	0
108	Customer Records & Coll	903	0	None	0	0	0	0	0	0	0	0
109	Uncollectible Accounts	904	0	Dist_Rev	0	0	0	0	0	0	0	0
110	OPEN	904	0	None	0	0	0	0	0	0	0	0
111	Customer Accts. Exp.	901-905	0		0	0	0	0	0	0	0	0
112												
113	Customer Assistance	908	0	None	0	0	0	0	0	0	0	0
114	Beneficial Elec	908BE	0	None	0	0	0	0	0	0	0	0
115	Customer Service Exp.	908-916	0		0	0	0	0	0	0	0	0
116	Customer Accts. & Serv. Exp.	901-919	0		0	0	0	0	0	0	0	0
117												

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Line	Account	No.	Balance	Allocator	GL	GLH	L	HVPS	SE	SL	UMS
78	I. OPERATING AND MAINTENANCE EXPENSES										
79	B. TRANSMISSION EXPENSE										
80	POLR Expense		0	None	0	0	0	0	0	0	0
81	Transmission Expense		0	None	0	0	0	0	0	0	0
82	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>
83											
84	C. DISTRIBUTION EXPENSE										
85	Ops Supv & Engineering	580	319	SecD-Lab	96	16	25	0	2	1	1
86	Load Dispatching	581	0	None	0	0	0	0	0	0	0
87	Station Expenses	582	0	None	0	0	0	0	0	0	0
88	OH Line Expenses	583	5	NCP-Sec-NonNet	1	0	0	0	0	0	0
89	UG Line Expenses	584	68	SecD-UG	24	5	6	0	0	0	0
90	Meter Expenses	586	0	None	0	0	0	0	0	0	0
91	Customer Installation Expenses	587	0	None	0	0	0	0	0	0	0
92	Misc. Distribution Expenses	588	536	SecD-Pt	171	26	45	0	3	2	1
93	Rents	589	0	SecD-Pt	0	0	0	0	0	0	0
94	Maint Supv & Engineering	590	(4)	SecD-Lab	(1)	(0)	(0)	0	(0)	(0)	(0)
95	Maint of Structures	591	0	None	0	0	0	0	0	0	0
96	Maint of Station Equip	592	0	None	0	0	0	0	0	0	0
97	Maint of OH Lines	593	217	NCP-Sec-NonNet	35	4	10	0	1	0	0
98	Maint of UG Lines	594	93	SecD-UG	32	7	8	0	0	0	0
99	Maint of Line Transformers	595	5	SecD-LTr	2	0	0	0	0	0	0
100	Maint of Lighting	596	0	None	0	0	0	0	0	0	0
101	Maint of Meters	597	0	None	0	0	0	0	0	0	0
102	Maint of Misc. Plant	599	2	SecD-Pt	1	0	0	0	0	0	0
103	Oper. & Maint. Exp.	500-599	<u>1,240</u>		<u>360</u>	<u>57</u>	<u>94</u>	<u>0</u>	<u>7</u>	<u>4</u>	<u>2</u>
104			1,240		360	57	94	0	7	4	2
105	D. CUSTOMER ACCOUNTS AND SERVICE										
106	Supervision	901	0	None	0	0	0	0	0	0	0
107	Meter Reading Exp	902	0	None	0	0	0	0	0	0	0
108	Customer Records & Coll	903	0	None	0	0	0	0	0	0	0
109	Uncollectible Accounts	904	0	Dist_Rev	0	0	0	0	0	0	0
110	OPEN	904	0	None	0	0	0	0	0	0	0
111	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>
112											
113	Customer Assistance	908	0	None	0	0	0	0	0	0	0
114	Beneficial Elec	908BE	0	None	0	0	0	0	0	0	0
115	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>
116	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>
117											

SecnDem
 Class Allocation- Secondary Demand
 CAI
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Duquesne Light Company
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TRUE

Line	Account	No.	Balance	Allocator	RS	RH	RA	GS	GM<25	GM>25	GMH<25	GMH>25	
118	E. ADMINISTRATIVE AND GENERAL												
119	A&G Salaries	920	661	SecD-Lab	75	13	1	10	60	186	5	19	
120	A&G Cust	920CC	0	None	0	0	0	0	0	0	0	0	
121	A&G Other- Meters	921M	0	SecD-Lab	0	0	0	0	0	0	0	0	
122	A&G Other- AG	921	177	SecD-Lab	20	4	0	3	16	50	1	5	
123	Outside Services- Customer Care	923CC	0	SecD-Lab	0	0	0	0	0	0	0	0	
124	Outside Services- Other	923	422	SecD-Lab	48	8	1	6	38	119	3	12	
125	Property Insurance	924	287	SecD-Pt	21	4	0	4	27	86	2	9	
126	Injuries & Damages	925	18	SecD-Lab	2	0	0	0	2	5	0	1	
127	Empl Pensions & Benefits	926	251	SecD-Lab	28	5	1	4	23	71	2	7	
128	Regulatory Commission	928	0	None	0	0	0	0	0	0	0	0	
129	A&G-EV	930EV	0	None	0	0	0	0	0	0	0	0	
130	Marketing, Communications	930.1	0	None	0	0	0	0	0	0	0	0	
131	Misc. General Plant	930.2	104	SecD-Lab	12	2	0	2	9	29	1	3	
132	General Plant Rent	931	59	SecD-Lab	7	1	0	1	5	17	0	2	
133	Misc Genl Plant- Metering	935M	0	SecD-Lab	0	0	0	0	0	0	0	0	
134	Misc Genl Plant- Other	935P	132	SecD-Lab	15	3	0	2	12	37	1	4	
135	Admin & Genl. Exp.	920-932	2,111		228	41	4	30	192	601	18	62	
136													
137	Total Operating Expenses		3,351		402	70	8	48	301	939	27	96	
138													
139	II. DEPRECIATION EXPENSE												
140	Intangible- Customers	403	0	None	0	0	0	0	0	0	0	0	
141	Intangible- Labor	403	49	SecD-IntPt	4	1	0	1	5	15	0	1	
142	Intangible- Rate Base	403	887	NCP-Sec-Net	0	0	0	6	35	184	7	23	
143	Transmission Plant	403	0	None	0	0	0	0	0	0	0	0	
144	Structures and Improvements	403	0	None	0	0	0	0	0	0	0	0	
145	Direct assignment	403	0	None	0	0	0	0	0	0	0	0	
146	Station Equipment	403	0	None	0	0	0	0	0	0	0	0	
147	Poles, Towers and Fixtures	403	167	NCP-Sec-NonNet	73	11	1	2	10	28	1	3	
148	OH Conductors and Devices	403	215	NCP-Sec-NonNet	94	14	2	2	13	35	1	4	
149	UG Conduits	403	197	SecD-UG	3	1	0	4	20	60	2	6	
150	UG Conductors	403	1,245	SecD-UG	21	3	0	24	124	377	12	39	
151	Line Transformers	403	5,045	SecD-LTr	275	71	5	61	486	1,589	42	162	
152	Services	403	0	None	0	0	0	0	0	0	0	0	
153	Meters	403	0	None	0	0	0	0	0	0	0	0	
154	Street Lighting	403	0	SecD-Pt	0	0	0	0	0	0	0	0	
155	General / Common Plant	364	341	SecD-Lab	39	7	1	5	31	96	3	10	
156	Depr / Amort-EV	403EV	0	None	0	0	0	0	0	0	0	0	
157	Amort Exp- Reg Assets- Tran		0	None	0	0	0	0	0	0	0	0	
158	Amort Exp- Reg Assets- Dist		801	SecD-Pt	58	12	1	11	76	241	7	25	
159	Depreciation Expense	403	8,948		567	120	11	116	799	2,625	75	272	
160													

SecnDem
Class Allocation- Secondary Demand
CAI
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Line	Account	No.	Balance	Allocator	GL	GLH	L	HVPS	SE	SL	UMS
118	E. ADMINISTRATIVE AND GENERAL										
119	A&G Salaries	920	661	SecD-Lab	200	32	52	0	4	2	1
120	A&G Cust	920CC	0	None	0	0	0	0	0	0	0
121	A&G Other- Meters	921M	0	SecD-Lab	0	0	0	0	0	0	0
122	A&G Other- AG	921	177	SecD-Lab	54	9	14	0	1	1	0
123	Outside Services- Customer Care	923CC	0	SecD-Lab	0	0	0	0	0	0	0
124	Outside Services- Other	923	422	SecD-Lab	128	21	33	0	2	1	1
125	Property Insurance	924	287	SecD-Pt	92	14	24	0	2	1	0
126	Injuries & Damages	925	18	SecD-Lab	6	1	1	0	0	0	0
127	Empl Pensions & Benefits	926	251	SecD-Lab	76	12	20	0	1	1	0
128	Regulatory Commission	928	0	None	0	0	0	0	0	0	0
129	A&G-EV	930EV	0	None	0	0	0	0	0	0	0
130	Marketing, Communications	930.1	0	None	0	0	0	0	0	0	0
131	Misc. General Plant	930.2	104	SecD-Lab	31	5	8	0	1	0	0
132	General Plant Rent	931	59	SecD-Lab	18	3	5	0	0	0	0
133	Misc Genl Plant- Metering	935M	0	SecD-Lab	0	0	0	0	0	0	0
134	Misc Genl Plant- Other	935P	132	SecD-Lab	40	6	10	0	1	0	0
135	Admin & Genl. Exp.	920-932	2,111		643	103	168	0	12	7	3
136											
137	Total Operating Expenses		3,351		1,003	160	262	0	18	11	5
138											
139	II. DEPRECIATION EXPENSE										
140	Intangible- Customers	403	0	None	0	0	0	0	0	0	0
141	Intangible- Labor	403	49	SecD-IntPt	16	2	4	0	0	0	0
142	Intangible- Rate Base	403	887	NCP-Sec-Net	390	177	66	0	0	0	0
143	Transmission Plant	403	0	None	0	0	0	0	0	0	0
144	Structures and Improvements	403	0	None	0	0	0	0	0	0	0
145	Direct assignment	403	0	None	0	0	0	0	0	0	0
146	Station Equipment	403	0	None	0	0	0	0	0	0	0
147	Poles, Towers and Fixtures	403	167	NCP-Sec-NonNet	27	3	7	0	1	0	0
148	OH Conductors and Devices	403	215	NCP-Sec-NonNet	35	4	10	0	1	0	0
149	UG Conduits	403	197	SecD-UG	69	14	17	0	1	1	0
150	UG Conductors	403	1,245	SecD-UG	434	89	107	0	7	4	3
151	Line Transformers	403	5,045	SecD-LTr	1,639	219	440	0	32	17	6
152	Services	403	0	None	0	0	0	0	0	0	0
153	Meters	403	0	None	0	0	0	0	0	0	0
154	Street Lighting	403	0	SecD-Pt	0	0	0	0	0	0	0
155	General / Common Plant	364	341	SecD-Lab	103	17	27	0	2	1	1
156	Depr / Amort-EV	403EV	0	None	0	0	0	0	0	0	0
157	Amort Exp- Reg Assets- Tran		0	None	0	0	0	0	0	0	0
158	Amort Exp- Reg Assets- Dist		801	SecD-Pt	256	39	67	0	5	3	1
159	Depreciation Expense	403	8,948		2,967	565	746	0	48	27	12
160											

Duquesne Light Company
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TRUE

Line	Account	No.	Balance	Allocator	RS	RH	RA	GS	GM<25	GM>25	GMH<25	GMH>25
161	III. TAXES and OTHER											
162	A. GENERAL TAXES											
163	Payroll related	408	120	SecD-Lab	14	2	0	2	11	34	1	3
164	PURTA, Real estate	408.16	82	SecD-Pt	6	1	0	1	8	25	1	3
165	Capital stock		0	SecD-Pt	0	0	0	0	0	0	0	0
166	Other	408	4	SecD-Pt	0	0	0	0	0	1	0	0
167	General Taxes		<u>206</u>		<u>20</u>	<u>4</u>	<u>0</u>	<u>3</u>	<u>19</u>	<u>60</u>	<u>2</u>	<u>6</u>
168												
169	B. GROSS RECEIPTS TAX											
170	Gross Receipts tax		<u>1,448</u>	Dist_Rev	<u>756</u>	<u>90</u>	<u>11</u>	<u>35</u>	<u>85</u>	<u>169</u>	<u>9</u>	<u>17</u>
171	Gross Receipts Tax		<u>1,448</u>		<u>756</u>	<u>90</u>	<u>11</u>	<u>35</u>	<u>85</u>	<u>169</u>	<u>9</u>	<u>17</u>
172												
173	B. FEDERAL / STATE INCOME TAXES											
174	State Income Tax Expense		211	SecD-PreTax	219	25	3	8	5	(18)	1	(2)
175	Federal Income Tax Expense		<u>1,031</u>	SecD-PreTax	<u>1,072</u>	<u>120</u>	<u>15</u>	<u>38</u>	<u>23</u>	<u>(88)</u>	<u>3</u>	<u>(10)</u>
176	Income Taxes	409-411	<u>1,242</u>		<u>1,291</u>	<u>144</u>	<u>18</u>	<u>46</u>	<u>28</u>	<u>(105)</u>	<u>4</u>	<u>(12)</u>
177	Total Taxes	408-411	<u>2,896</u>		<u>2,067</u>	<u>238</u>	<u>29</u>	<u>84</u>	<u>132</u>	<u>123</u>	<u>14</u>	<u>11</u>
178												
179	TOTAL EXPENSES		<u>15,195</u>		<u>3,036</u>	<u>428</u>	<u>48</u>	<u>248</u>	<u>1,232</u>	<u>3,687</u>	<u>116</u>	<u>379</u>
180												
181	IV. OPERATING REVENUES at Present Rates											
182	Distribution Revenue		24,458	Dist_Rev	12,773	1,514	182	593	1,434	2,856	145	285
183	Transmission Revenue		0	Dist_Rev	0	0	0	0	0	0	0	0
184	POLR Revenue		0	Dist_Rev	0	0	0	0	0	0	0	0
185	Forfeited Discounts		0	Dist_Rev	0	0	0	0	0	0	0	0
186	Misc Service Revenue		76	Dist_Rev	40	5	1	2	4	9	0	1
187	Rent For Electric Property		117	NCP-Sec-NonNet	51	8	1	1	7	19	1	2
188	Other Electric Revenues		0	Dist_Rev	0	0	0	0	0	0	0	0
189	Operating Revenues		<u>24,651</u>		<u>12,864</u>	<u>1,526</u>	<u>184</u>	<u>596</u>	<u>1,446</u>	<u>2,884</u>	<u>146</u>	<u>288</u>
190												
191	TOTAL EXPENSES		<u>15,195</u>		<u>3,036</u>	<u>428</u>	<u>48</u>	<u>248</u>	<u>1,232</u>	<u>3,687</u>	<u>116</u>	<u>379</u>
192	V. NET INCOME at Present Rates		<u>9,456</u>		<u>9,827</u>	<u>1,099</u>	<u>136</u>	<u>348</u>	<u>214</u>	<u>(802)</u>	<u>30</u>	<u>(91)</u>
193												

TRUE

Duquesne Light Company
JSS / Class ACOS Study
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Class Allocation- Secondary Demand

Line	Account	No.	Balance	Allocator	GL	GLH	L	HVPS	SE	SL	UMS
161	III. TAXES and OTHER										
162	A. GENERAL TAXES										
163	Payroll related	408	120	SecD-Lab	36	6	9	0	1	0	0
164	PURTA, Real estate	408.16	82	SecD-Pt	26	4	7	0	0	0	0
165	Capital stock		0	SecD-Pt	0	0	0	0	0	0	0
166	Other	408	4	SecD-Pt	1	0	0	0	0	0	0
167	General Taxes		<u>206</u>		<u>64</u>	<u>10</u>	<u>17</u>	<u>0</u>	<u>1</u>	<u>1</u>	<u>0</u>
168											
169	B. GROSS RECEIPTS TAX										
170	Gross Receipts tax		<u>1,448</u>	Dist_Rev	<u>171</u>	<u>20</u>	<u>53</u>	<u>1</u>	<u>4</u>	<u>24</u>	<u>3</u>
171	Gross Receipts Tax		<u>1,448</u>		<u>171</u>	<u>20</u>	<u>53</u>	<u>1</u>	<u>4</u>	<u>24</u>	<u>3</u>
172											
173	B. FEDERAL / STATE INCOME TAXES										
174	State Income Tax Expense		211	SecD-PreTax	(25)	(8)	(3)	0	(0)	7	1
175	Federal Income Tax Expense		<u>1,031</u>	SecD-PreTax	<u>(123)</u>	<u>(40)</u>	<u>(17)</u>	<u>1</u>	<u>(1)</u>	<u>34</u>	<u>4</u>
176	Income Taxes	409-411	<u>1,242</u>		<u>(149)</u>	<u>(48)</u>	<u>(20)</u>	<u>2</u>	<u>(1)</u>	<u>40</u>	<u>4</u>
177	Total Taxes	408-411	<u>2,896</u>		<u>86</u>	<u>(18)</u>	<u>50</u>	<u>3</u>	<u>4</u>	<u>65</u>	<u>8</u>
178											
179	TOTAL EXPENSES		<u>15,195</u>		<u>4,057</u>	<u>706</u>	<u>1,057</u>	<u>3</u>	<u>70</u>	<u>103</u>	<u>25</u>
180											
181	IV. OPERATING REVENUES at Present Rates										
182	Distribution Revenue		24,458	Dist_Rev	2,897	337	898	16	62	409	57
183	Transmission Revenue		0	Dist_Rev	0	0	0	0	0	0	0
184	POLR Revenue		0	Dist_Rev	0	0	0	0	0	0	0
185	Forfeited Discounts		0	Dist_Rev	0	0	0	0	0	0	0
186	Misc Service Revenue		76	Dist_Rev	9	1	3	0	0	1	0
187	Rent For Electric Property		117	NCP-Sec-NonNet	19	2	5	0	0	0	0
188	Other Electric Revenues		0	Dist_Rev	0	0	0	0	0	0	0
189	Operating Revenues		<u>24,651</u>		<u>2,925</u>	<u>340</u>	<u>906</u>	<u>16</u>	<u>62</u>	<u>411</u>	<u>57</u>
190											
191	TOTAL EXPENSES		<u>15,195</u>		<u>4,057</u>	<u>706</u>	<u>1,057</u>	<u>3</u>	<u>70</u>	<u>103</u>	<u>25</u>
192	V. NET INCOME at Present Rates		<u>9,456</u>		<u>(1,132)</u>	<u>(366)</u>	<u>(151)</u>	<u>13</u>	<u>(7)</u>	<u>307</u>	<u>32</u>
193											

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

TRUE

Line	Account	No.	Balance	Allocator	RS	RH	RA	GS	GM<25	GM>25	GMH<25	GMH>25
194	SUMMARY REPORT											
195	OPERATING REVENUES											
196	Utility Revenues	440-446	24,458		12,773	1,514	182	593	1,434	2,856	145	285
197	Other Operating Revenues	450-456	193		91	13	2	3	11	28	1	3
198	Total Operating Revenues		24,651		12,864	1,526	184	596	1,446	2,884	146	288
199												
200	OPERATING EXPENSES											
201	Distribution / Transmission	580-599	1,240		175	30	3	18	109	338	10	35
202	Customer Acctg & Service	901-919	0		0	0	0	0	0	0	0	0
203	Admin & General	920-932	2,111		228	41	4	30	192	601	18	62
204	Total Operating Expenses		3,351		402	70	8	48	301	939	27	96
205												
206	Depreciation Expense	403	8,948		567	120	11	116	799	2,625	75	272
207	Taxes Other Than Income Tax / Other	408	1,654		776	93	11	38	104	229	10	23
208	INCOME BEFORE INCOME TAXES		10,698		11,119	1,243	154	394	242	(908)	34	(103)
209	Income Taxes	409-411	1,242		1,291	144	18	46	28	(105)	4	(12)
210	NET INCOME		9,456		9,827	1,099	136	348	214	(802)	30	(91)
211	RATE BASE		143,728		10,344	2,116	197	2,012	13,597	43,214	1,222	4,425
212	Return on Rate Base		6.58%									
213												
214	REVENUE REQUIREMENTS											
215	Target Rate of Return		8.3400%		8.3400%	8.3400%	8.3400%	8.3400%	8.3400%	8.3400%	8.3400%	8.3400%
216	Rate Base		143,728		10,344	2,116	197	2,012	13,597	43,214	1,222	4,425
217												
218	Operating expenses		3,351		402	70	8	48	301	939	27	96
219	Uncollectibles expense		0	Dist_Rev	0	0	0	0	0	0	0	0
220	Depreciation expense		8,948		567	120	11	116	799	2,625	75	272
221	Regulatory Commission Expenses		0		0	0	0	0	0	0	0	0
222	General taxes / Other		206		20	4	0	3	19	60	2	6
223	Subtotal- Operating Costs to recover		12,505		989	194	19	167	1,119	3,623	104	375
224												
225	Target Return on Rate Base- After tax		11,987		863	177	16	168	1,134	3,604	102	369
226	Income taxes to recover		2,403	20.05%	173	35	3	34	227	722	20	74
227				16.70%								
228	Subtotal- Rev Req before GRT		26,895		2,025	406	39	368	2,480	7,949	226	818
229	GRT needed		1,667	6.20%	126	25	2	23	154	493	14	51
230	TOTAL REVENUE REQUIREMENT		28,562		2,150	431	41	391	2,634	8,442	240	868

TRUE

Duquesne Light Company
JSS / Class ACOS Study
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Class Allocation- Secondary Demand

Line	Account	No.	Balance	Allocator	GL	GLH	L	HVPS	SE	SL	UMS
194	SUMMARY REPORT										
195	OPERATING REVENUES										
196	Utility Revenues	440-446	24,458		2,897	337	898	16	62	409	57
197	Other Operating Revenues	450-456	193		28	3	8	0	1	2	0
198	Total Operating Revenues		24,651		2,925	340	906	16	62	411	57
199											
200	OPERATING EXPENSES										
201	Distribution / Transmission	580-599	1,240		360	57	94	0	7	4	2
202	Customer Acctg & Service	901-919	0		0	0	0	0	0	0	0
203	Admin & General	920-932	2,111		643	103	168	0	12	7	3
204	Total Operating Expenses		3,351		1,003	160	262	0	18	11	5
205											
206	Depreciation Expense	403	8,948		2,967	565	746	0	48	27	12
207	Taxes Other Than Income Tax / Other	408	1,654		235	30	70	1	5	25	4
208	INCOME BEFORE INCOME TAXES		10,698		(1,281)	(414)	(171)	15	(8)	348	36
209	Income Taxes	409-411	1,242		(149)	(48)	(20)	2	(1)	40	4
210	NET INCOME		9,456		(1,132)	(366)	(151)	13	(7)	307	32
211	RATE BASE		143,728		45,919	7,093	12,044	0	841	487	217
212	Return on Rate Base		6.58%								
213											
214	REVENUE REQUIREMENTS										
215	Target Rate of Return		8.3400%		8.3400%	8.3400%	8.3400%	8.3400%	8.3400%	8.3400%	8.3400%
216	Rate Base		143,728		45,919	7,093	12,044	0	841	487	217
217											
218	Operating expenses		3,351		1,003	160	262	0	18	11	5
219	Uncollectibles expense		0	Dist_Rev	0	0	0	0	0	0	0
220	Depreciation expense		8,948		2,967	565	746	0	48	27	12
221	Regulatory Commission Expenses		0		0	0	0	0	0	0	0
222	General taxes / Other		206		64	10	17	0	1	1	0
223	Subtotal- Operating Costs to recover		12,505		4,034	735	1,024	0	67	39	17
224											
225	Target Return on Rate Base- After tax		11,987		3,830	592	1,004	0	70	41	18
226	Income taxes to recover		2,403	20.05%	768	119	201	0	14	8	4
227				16.70%							
228	Subtotal- Rev Req before GRT		26,895		8,632	1,445	2,230	0	151	88	39
229	GRT needed		1,667	6.20%	535	90	138	0	9	5	2
230	TOTAL REVENUE REQUIREMENT		28,562		9,167	1,534	2,368	0	161	93	42

TRUE

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	0	0	0
4	SW- Plant/ OM	303P	0	None	0	0	0	0	0	0	0	0
5	SW- Customer-related	303C	0	None	0	0	0	0	0	0	0	0
6	SW- Labor-related	303L	1,889	SecC-Lab	1,405	148	21	75	64	34	9	5
7	SW- AMI	303AMI	0	None	0	0	0	0	0	0	0	0
8	Software- RB / CIP/Cyber	303F	15,556	SecC-Pt	10,968	1,152	167	569	531	385	77	61
9	Intangible Plant		17,462		12,385	1,301	189	644	596	419	86	66
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	155,271	Avg-Cust-NonNet	124,488	13,079	1,900	6,580	4,949	1,535	620	161
22	OH Conductors and Devices	365	160,166	Avg-Cust-NonNet	128,412	13,491	1,960	6,788	5,105	1,583	639	166
23	UG Conduits- Radial	366	4,731	Avg-Cust-Rad	3,757	395	57	217	163	51	20	5
24	UG Conduits- Network	366	2,054	Avg-Cust-Net	0	0	0	490	749	410	159	90
25	UG Conduits- URD	366	3,722	Avg-Cust-URD	3,322	349	51	0	0	0	0	0
26	UG Conductors- Radial	367	15,351	Avg-Cust-Rad	12,190	1,281	186	705	530	164	66	17
27	UG Conductors- Network	367	6,664	Avg-Cust-Net	0	0	0	1,589	2,429	1,331	516	291
28	UG Conductors- URD	367	12,077	Avg-Cust-URD	10,780	1,133	165	0	0	0	0	0
29	Line Transformers- OH	368	265,788	Avg-Cust-NonNet	213,094	22,388	3,252	11,264	8,471	2,627	1,061	275
30	Line Transformers- Radial	368	15,200	Avg-Cust-Rad	12,071	1,268	184	698	525	163	66	17
31	Line Transformers- Network	368	40,036	Avg-Cust-Net-Xfmr	0	0	0	25	3,137	13,822	737	2,526
32	Line Transformers- URD	368	52,647	Avg-Cust-URD	46,992	4,937	717	0	0	0	0	0
33	Services	369	135,802	Services_Cost	107,647	11,310	1,643	5,963	6,092	1,911	771	205
34	Meters	370	0	None	0	0	0	0	0	0	0	0
35	Street Lighting	373	72,541	StLgt-Cost	0	0	0	0	0	0	0	0
36	ARO- Dist Plant	ARO	233	SecC-Pt	165	17	3	9	8	6	1	1
37	Distribution Plant	360-373	942,284		662,917	69,649	10,117	34,328	32,158	23,601	4,657	3,754
38												
39	E. GENERAL PLANT											
40	General Plant	390	37,846	SecC-Lab	28,142	2,957	429	1,504	1,285	672	179	99
41	General Plant-EV	390EV	0	None	0	0	0	0	0	0	0	0
42	General Plant	389-399	37,846		28,142	2,957	429	1,504	1,285	672	179	99
43												
44	TOTAL UTILITY PLANT		997,593		703,444	73,906	10,736	36,476	34,039	24,692	4,921	3,919
45												

SecnCus
 Class Allocation- Secondary Customer
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Duquesne Light Company
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Class Allocation- Secondary Customer

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	0	None	0	0	0	0	0	0	0
5	SW- Customer-related	303C	0	None	0	0	0	0	0	0	0
6	SW- Labor-related	303L	1,889	SecC-Lab	18	4	0	0	0	91	15
7	SW- AMI	303AMI	0	None	0	0	0	0	0	0	0
8	Software- RB / CIP/Cyber	303F	15,556	SecC-Pt	276	67	6	0	0	1,196	101
9	Intangible Plant		17,462		294	71	6	0	0	1,289	116
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	155,271	Avg-Cust-NonNet	180	20	6	0	0	243	1,513
22	OH Conductors and Devices	365	160,166	Avg-Cust-NonNet	186	20	6	0	0	250	1,560
23	UG Conduits- Radial	366	4,731	Avg-Cust-Rad	6	1	0	0	0	8	50
24	UG Conduits- Network	366	2,054	Avg-Cust-Net	123	31	3	0	0	0	0
25	UG Conduits- URD	366	3,722	Avg-Cust-URD	0	0	0	0	0	0	0
26	UG Conductors- Radial	367	15,351	Avg-Cust-Rad	19	2	1	0	0	26	162
27	UG Conductors- Network	367	6,664	Avg-Cust-Net	399	100	8	0	0	0	0
28	UG Conductors- URD	367	12,077	Avg-Cust-URD	0	0	0	0	0	0	0
29	Line Transformers- OH	368	265,788	Avg-Cust-NonNet	308	33	10	0	0	415	2,589
30	Line Transformers- Radial	368	15,200	Avg-Cust-Rad	19	2	1	0	0	26	160
31	Line Transformers- Network	368	40,036	Avg-Cust-Net-Xfmr	15,572	3,893	324	0	0	0	0
32	Line Transformers- URD	368	52,647	Avg-Cust-URD	0	0	0	0	0	0	0
33	Services	369	135,802	Services_Cost	233	27	0	0	0	0	0
34	Meters	370	0	None	0	0	0	0	0	0	0
35	Street Lighting	373	72,541	StLgt-Cost	0	0	0	0	0	72,541	0
36	ARO- Dist Plant	ARO	233	SecC-Pt	4	1	0	0	0	18	2
37	Distribution Plant	360-373	942,284		17,050	4,130	359	1	1	73,527	6,036
38											
39	E. GENERAL PLANT										
40	General Plant	390	37,846	SecC-Lab	355	83	8	0	0	1,833	301
41	General Plant-EV	390EV	0	None	0	0	0	0	0	0	0
42	General Plant	389-399	37,846		355	83	8	0	0	1,833	301
43											
44	TOTAL UTILITY PLANT		997,593		17,699	4,284	373	1	1	76,649	6,453
45											

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 Class Allocation- Secondary Customer
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Duquesne Light Company
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TRUE

Line	Account	No.	Balance	Allocator	RS	RH	RA	GS	GM<25	GM>25	GMH<25	GMH>25
46	II. DEPRECIATION RESERVE											
47	Intangible Plant	108.3	11,689	SecC-IntPt	8,290	871	127	431	399	281	57	44
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	42,899	Avg-Cust-NonNet	34,394	3,614	525	1,818	1,367	424	171	44
53	OH Conductors and Devices	108.5	44,984	Avg-Cust-NonNet	36,066	3,789	550	1,906	1,434	445	180	47
54	UG Conduits	108.5	2,616	SecC-UG	1,763	185	27	176	227	115	45	24
55	UG Conductors	108.5	8,060	SecC-UG	5,430	571	83	542	700	354	138	73
56	Line Transformers	108.5	114,413	SecC-LTr	83,331	8,755	1,272	3,670	3,715	5,086	571	863
57	Services	108.5	42,659	Services_Cost	33,815	3,553	516	1,873	1,914	600	242	65
58	Meters	108.5	0	None	0	0	0	0	0	0	0	0
59	Street Lighting	108.5	22,093	StLgt-Cost	0	0	0	0	0	0	0	0
60	EV Assets	108EV	0	SecC-Pt	0	0	0	0	0	0	0	0
61	General	108.6	17,013	SecC-Lab	12,651	1,329	193	676	578	302	80	44
62	Depreciation Reserve	108	306,426		215,739	22,666	3,292	11,094	10,333	7,606	1,484	1,203
63												
64	III. OTHER RATE BASE ITEMS											
65	Cash Working Capital	131	4,162	SecC-OM	3,112	327	47	166	141	72	19	11
66	Cash Working Capital- Supp	131	0	None	0	0	0	0	0	0	0	0
67	Materials & Supplies		5,165	SecC-Pt	3,642	383	56	189	176	128	25	20
68	Capitalized Pension		15,432	SecC-Pt	10,881	1,143	166	564	527	382	76	61
69	Customer Deposits		0	CustDeposits	0	0	0	0	0	0	0	0
70	ADIT-EV		0	SecC-Pt	0	0	0	0	0	0	0	0
71	ADIT- Transmission	154	0	None	0	0	0	0	0	0	0	0
72	ADIT- Distribution	154	(117,134)	SecC-Pt	(82,588)	(8,677)	(1,260)	(4,282)	(3,997)	(2,901)	(578)	(460)
73	ADIT- General	182	(1,595)	SecC-Lab	(1,186)	(125)	(18)	(63)	(54)	(28)	(8)	(4)
74	Other Rate Base	131-283	(93,969)		(66,139)	(6,949)	(1,009)	(3,427)	(3,208)	(2,347)	(464)	(373)
75												
76	TOTAL RATE BASE		597,198		421,566	44,291	6,434	21,956	20,499	14,740	2,973	2,342
77												

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Line	Account	No.	Balance	Allocator	GL	GLH	L	HVPS	SE	SL	UMS
46	II. DEPRECIATION RESERVE										
47	Intangible Plant	108.3	11,689	SecC-IntPt	197	48	4	0	0	863	77
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	42,899	Avg-Cust-NonNet	50	5	2	0	0	67	418
53	OH Conductors and Devices	108.5	44,984	Avg-Cust-NonNet	52	6	2	0	0	70	438
54	UG Conduits	108.5	2,616	SecC-UG	32	8	1	0	0	2	12
55	UG Conductors	108.5	8,060	SecC-UG	99	24	2	0	0	6	38
56	Line Transformers	108.5	114,413	SecC-LTr	4,868	1,203	103	0	0	135	842
57	Services	108.5	42,659	Services_Cost	73	9	0	0	0	0	0
58	Meters	108.5	0	None	0	0	0	0	0	0	0
59	Street Lighting	108.5	22,093	StLgt-Cost	0	0	0	0	0	22,093	0
60	EV Assets	108EV	0	SecC-Pt	0	0	0	0	0	0	0
61	General	108.6	17,013	SecC-Lab	160	37	3	0	0	824	135
62	Depreciation Reserve	108	306,426		5,531	1,339	117	0	0	24,060	1,962
63											
64	III. OTHER RATE BASE ITEMS										
65	Cash Working Capital	131	4,162	SecC-OM	38	9	1	0	0	187	34
66	Cash Working Capital- Supp	131	0	None	0	0	0	0	0	0	0
67	Materials & Supplies		5,165	SecC-Pt	92	22	2	0	0	397	33
68	Capitalized Pension		15,432	SecC-Pt	274	66	6	0	0	1,187	100
69	Customer Deposits		0	CustDeposits	0	0	0	0	0	0	0
70	ADIT-EV		0	SecC-Pt	0	0	0	0	0	0	0
71	ADIT- Transmission	154	0	None	0	0	0	0	0	0	0
72	ADIT- Distribution	154	(117,134)	SecC-Pt	(2,080)	(504)	(44)	(0)	(0)	(9,006)	(757)
73	ADIT- General	182	(1,595)	SecC-Lab	(15)	(4)	(0)	(0)	(0)	(77)	(13)
74	Other Rate Base	131-283	(93,969)		(1,692)	(410)	(36)	(0)	(0)	(7,313)	(603)
75											
76	TOTAL RATE BASE		597,198		10,476	2,535	221	0	1	45,275	3,888
77											

TRUE

Line	Account	No.	Balance	Allocator	RS	RH	RA	GS	GM<25	GM>25	GMH<25	GMH>25
78	I. OPERATING AND MAINTENANCE EXPENSES											
79	B. TRANSMISSION EXPENSE											
80	POLR Expense		0	None	0	0	0	0	0	0	0	0
81	Transmission Expense		0	None	0	0	0	0	0	0	0	0
82	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>
83												
84	C. DISTRIBUTION EXPENSE											
85	Ops Supv & Engineering	580	1,874	SecC-Lab	1,393	146	21	74	64	33	9	5
86	Load Dispatching	581	0	None	0	0	0	0	0	0	0	0
87	Station Expenses	582	0	None	0	0	0	0	0	0	0	0
88	OH Line Expenses	583	100	Avg-Cust-NonNet	80	8	1	4	3	1	0	0
89	UG Line Expenses	584	52	SecC-UG	35	4	1	3	5	2	1	0
90	Meter Expenses	586	0	None	0	0	0	0	0	0	0	0
91	Customer Installation Expenses	587	0	None	0	0	0	0	0	0	0	0
92	Misc. Distribution Expenses	588	2,257	SecC-Pt	1,591	167	24	83	77	56	11	9
93	Rents	589	0	SecC-Pt	0	0	0	0	0	0	0	0
94	Maint Supv & Engineering	590	(21)	SecC-Lab	(16)	(2)	(0)	(1)	(1)	(0)	(0)	(0)
95	Maint of Structures	591	0	None	0	0	0	0	0	0	0	0
96	Maint of Station Equip	592	0	None	0	0	0	0	0	0	0	0
97	Maint of OH Lines	593	4,380	Avg-Cust-NonNet	3,512	369	54	186	140	43	17	5
98	Maint of UG Lines	594	71	SecC-UG	48	5	1	5	6	3	1	1
99	Maint of Line Transformers	595	12	SecC-LTr	9	1	0	0	0	1	0	0
100	Maint of Lighting	596	46	StLgt-Cost	0	0	0	0	0	0	0	0
101	Maint of Meters	597	0	None	0	0	0	0	0	0	0	0
102	Maint of Misc. Plant	599	8	SecC-Pt	6	1	0	0	0	0	0	0
103	Oper. & Maint. Exp.	500-599	<u>8,778</u>		<u>6,658</u>	<u>699</u>	<u>102</u>	<u>355</u>	<u>294</u>	<u>139</u>	<u>40</u>	<u>20</u>
104			8,778		6,658	699	102	355	294	139	40	20
105	D. CUSTOMER ACCOUNTS AND SERVICE											
106	Supervision	901	0	None	0	0	0	0	0	0	0	0
107	Meter Reading Exp	902	0	None	0	0	0	0	0	0	0	0
108	Customer Records & Coll	903	0	None	0	0	0	0	0	0	0	0
109	Uncollectible Accounts	904	0	Dist_Rev	0	0	0	0	0	0	0	0
110	OPEN	904	0	None	0	0	0	0	0	0	0	0
111	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>
112												
113	Customer Assistance	908	0	None	0	0	0	0	0	0	0	0
114	Beneficial Elec	908BE	0	None	0	0	0	0	0	0	0	0
115	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>
116	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>
117												

TRUE

Duquesne Light Company
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Class Allocation- Secondary Customer

Line	Account	No.	Balance	Allocator	GL	GLH	L	HVPS	SE	SL	UMS
78	I. OPERATING AND MAINTENANCE EXPENSES										
79	B. TRANSMISSION EXPENSE										
80	POLR Expense		0	None	0	0	0	0	0	0	0
81	Transmission Expense		0	None	0	0	0	0	0	0	0
82	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>
83											
84	C. DISTRIBUTION EXPENSE										
85	Ops Supv & Engineering	580	1,874	SecC-Lab	18	4	0	0	0	91	15
86	Load Dispatching	581	0	None	0	0	0	0	0	0	0
87	Station Expenses	582	0	None	0	0	0	0	0	0	0
88	OH Line Expenses	583	100	Avg-Cust-NonNet	0	0	0	0	0	0	1
89	UG Line Expenses	584	52	SecC-UG	1	0	0	0	0	0	0
90	Meter Expenses	586	0	None	0	0	0	0	0	0	0
91	Customer Installation Expenses	587	0	None	0	0	0	0	0	0	0
92	Misc. Distribution Expenses	588	2,257	SecC-Pt	40	10	1	0	0	174	15
93	Rents	589	0	SecC-Pt	0	0	0	0	0	0	0
94	Maint Supv & Engineering	590	(21)	SecC-Lab	(0)	(0)	(0)	(0)	(0)	(1)	(0)
95	Maint of Structures	591	0	None	0	0	0	0	0	0	0
96	Maint of Station Equip	592	0	None	0	0	0	0	0	0	0
97	Maint of OH Lines	593	4,380	Avg-Cust-NonNet	5	1	0	0	0	7	43
98	Maint of UG Lines	594	71	SecC-UG	1	0	0	0	0	0	0
99	Maint of Line Transformers	595	12	SecC-LTr	1	0	0	0	0	0	0
100	Maint of Lighting	596	46	StLgt-Cost	0	0	0	0	0	46	0
101	Maint of Meters	597	0	None	0	0	0	0	0	0	0
102	Maint of Misc. Plant	599	8	SecC-Pt	0	0	0	0	0	1	0
103	Oper. & Maint. Exp.	500-599	<u>8,778</u>		<u>65</u>	<u>15</u>	<u>1</u>	<u>0</u>	<u>0</u>	<u>317</u>	<u>74</u>
104			8,778		65	15	1	0	0	317	74
105	D. CUSTOMER ACCOUNTS AND SERVICE										
106	Supervision	901	0	None	0	0	0	0	0	0	0
107	Meter Reading Exp	902	0	None	0	0	0	0	0	0	0
108	Customer Records & Coll	903	0	None	0	0	0	0	0	0	0
109	Uncollectible Accounts	904	0	Dist_Rev	0	0	0	0	0	0	0
110	OPEN	904	0	None	0	0	0	0	0	0	0
111	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>
112											
113	Customer Assistance	908	0	None	0	0	0	0	0	0	0
114	Beneficial Elec	908BE	0	None	0	0	0	0	0	0	0
115	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>
116	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>
117											

SecnCus
 Class Allocation- Secondary Customer
 CAI
 Exh 6-7C

Duquesne Light Company
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TRUE

Line	Account	No.	Balance	Allocator	RS	RH	RA	GS	GM<25	GM>25	GMH<25	GMH>25
118	E. ADMINISTRATIVE AND GENERAL											
119	A&G Salaries	920	3,881	SecC-Lab	2,886	303	44	154	132	69	18	10
120	A&G Cust	920CC	0	None	0	0	0	0	0	0	0	0
121	A&G Other- Meters	921M	0	None	0	0	0	0	0	0	0	0
122	A&G Other- AG	921	1,041	SecC-Lab	774	81	12	41	35	18	5	3
123	Outside Services- Customer Care	923CC	0	None	0	0	0	0	0	0	0	0
124	Outside Services- Other	923	2,479	SecC-Lab	1,843	194	28	99	84	44	12	6
125	Property Insurance	924	1,209	SecC-Pt	853	90	13	44	41	30	6	5
126	Injuries & Damages	925	109	SecC-Lab	81	8	1	4	4	2	1	0
127	Empl Pensions & Benefits	926	1,473	SecC-Lab	1,096	115	17	59	50	26	7	4
128	Regulatory Commission	928	0	None	0	0	0	0	0	0	0	0
129	A&G-EV	930EV	0	None	0	0	0	0	0	0	0	0
130	Marketing, Communications	930.1	0	None	0	0	0	0	0	0	0	0
131	Misc. General Plant	930.2	608	SecC-Lab	452	48	7	24	21	11	3	2
132	General Plant Rent	931	345	SecC-Lab	257	27	4	14	12	6	2	1
133	Misc Genl Plant- Metering	935M	0	SecC-Lab	0	0	0	0	0	0	0	0
134	Misc Genl Plant- Other	935P	777	SecC-Lab	578	61	9	31	26	14	4	2
135	Admin & Genl. Exp.	920-932	11,924		8,820	927	135	470	405	220	57	33
136												
137	Total Operating Expenses		20,702		15,477	1,626	236	825	699	359	97	52
138												
139	II. DEPRECIATION EXPENSE											
140	Intangible- Customers	403	0	None	0	0	0	0	0	0	0	0
141	Intangible- Labor	403	287	SecC-Lab	213	22	3	11	10	5	1	1
142	Intangible- Rate Base	403	3,736	SecC-Pt	2,634	277	40	137	127	93	18	15
143	Transmission Plant	403	0	None	0	0	0	0	0	0	0	0
144	Structures and Improvements	403	0	None	0	0	0	0	0	0	0	0
145	Direct assignment	403	0	None	0	0	0	0	0	0	0	0
146	Station Equipment	403	0	None	0	0	0	0	0	0	0	0
147	Poles, Towers and Fixtures	403	3,376	Avg-Cust-NonNet	2,706	284	41	143	108	33	13	3
148	OH Conductors and Devices	403	4,330	Avg-Cust-NonNet	3,472	365	53	184	138	43	17	4
149	UG Conduits	403	152	SecC-UG	102	11	2	10	13	7	3	1
150	UG Conductors	403	957	SecC-UG	645	68	10	64	83	42	16	9
151	Line Transformers	403	12,349	SecC-LTr	8,994	945	137	396	401	549	62	93
152	Services	403	2,481	Services_Cost	1,967	207	30	109	111	35	14	4
153	Meters	403	0	None	0	0	0	0	0	0	0	0
154	Street Lighting	403	3,170	StLgt-Cost	0	0	0	0	0	0	0	0
155	General / Common Plant	364	2,002		1,489	156	23	80	68	36	9	5
156	Depr / Amort-EV	403EV	0	None	0	0	0	0	0	0	0	0
157	Amort Exp- Reg Assets- Tran		0	None	0	0	0	0	0	0	0	0
158	Amort Exp- Reg Assets- Dist		3,374	SecC-Pt	2,379	250	36	123	115	84	17	13
159	Depreciation Expense	403	36,213		24,601	2,585	375	1,257	1,174	925	171	149
160												

SecnCus
 Class Allocation- Secondary Customer
 CAI
 Exh 6-7C

TRUE

Duquesne Light Company
JSS / Class ACOS Study
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Class Allocation- Secondary Customer

Line	Account	No.	Balance	Allocator	GL	GLH	L	HVPS	SE	SL	UMS
118	E. ADMINISTRATIVE AND GENERAL										
119	A&G Salaries	920	3,881	SecC-Lab	36	9	1	0	0	188	31
120	A&G Cust	920CC	0	None	0	0	0	0	0	0	0
121	A&G Other- Meters	921M	0	None	0	0	0	0	0	0	0
122	A&G Other- AG	921	1,041	SecC-Lab	10	2	0	0	0	50	8
123	Outside Services- Customer Care	923CC	0	None	0	0	0	0	0	0	0
124	Outside Services- Other	923	2,479	SecC-Lab	23	5	1	0	0	120	20
125	Property Insurance	924	1,209	SecC-Pt	21	5	0	0	0	93	8
126	Injuries & Damages	925	109	SecC-Lab	1	0	0	0	0	5	1
127	Empl Pensions & Benefits	926	1,473	SecC-Lab	14	3	0	0	0	71	12
128	Regulatory Commission	928	0	None	0	0	0	0	0	0	0
129	A&G-EV	930EV	0	None	0	0	0	0	0	0	0
130	Marketing, Communications	930.1	0	None	0	0	0	0	0	0	0
131	Misc. General Plant	930.2	608	SecC-Lab	6	1	0	0	0	29	5
132	General Plant Rent	931	345	SecC-Lab	3	1	0	0	0	17	3
133	Misc Genl Plant- Metering	935M	0	SecC-Lab	0	0	0	0	0	0	0
134	Misc Genl Plant- Other	935P	777	SecC-Lab	7	2	0	0	0	38	6
135	Admin & Genl. Exp.	920-932	11,924		122	29	3	0	0	612	93
136											
137	Total Operating Expenses		20,702		187	44	4	0	0	929	167
138											
139	II. DEPRECIATION EXPENSE										
140	Intangible- Customers	403	0	None	0	0	0	0	0	0	0
141	Intangible- Labor	403	287	SecC-Lab	3	1	0	0	0	14	2
142	Intangible- Rate Base	403	3,736	SecC-Pt	66	16	1	0	0	287	24
143	Transmission Plant	403	0	None	0	0	0	0	0	0	0
144	Structures and Improvements	403	0	None	0	0	0	0	0	0	0
145	Direct assignment	403	0	None	0	0	0	0	0	0	0
146	Station Equipment	403	0	None	0	0	0	0	0	0	0
147	Poles, Towers and Fixtures	403	3,376	Avg-Cust-NonNet	4	0	0	0	0	5	33
148	OH Conductors and Devices	403	4,330	Avg-Cust-NonNet	5	1	0	0	0	7	42
149	UG Conduits	403	152	SecC-UG	2	0	0	0	0	0	1
150	UG Conductors	403	957	SecC-UG	12	3	0	0	0	1	5
151	Line Transformers	403	12,349	SecC-LTr	525	130	11	0	0	15	91
152	Services	403	2,481	Services_Cost	4	1	0	0	0	0	0
153	Meters	403	0	None	0	0	0	0	0	0	0
154	Street Lighting	403	3,170	StLgt-Cost	0	0	0	0	0	3,170	0
155	General / Common Plant	364	2,002		19	4	0	0	0	97	16
156	Depr / Amort-EV	403EV	0	None	0	0	0	0	0	0	0
157	Amort Exp- Reg Assets- Tran		0	None	0	0	0	0	0	0	0
158	Amort Exp- Reg Assets- Dist		3,374	SecC-Pt	60	15	1	0	0	259	22
159	Depreciation Expense	403	36,213		700	170	15	0	0	3,855	235
160											

Duquesne Light Company
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TRUE

Line	Account	No.	Balance	Allocator	RS	RH	RA	GS	GM<25	GM>25	GMH<25	GMH>25
161	III. TAXES and OTHER											
162	A. GENERAL TAXES											
163	Payroll related	408	705	SecC-Lab	524	55	8	28	24	13	3	2
164	PURTA, Real estate	408.16	346	SecC-Pt	244	26	4	13	12	9	2	1
165	Capital stock		0	SecC-Pt	0	0	0	0	0	0	0	0
166	Other	408	16	SecC-Pt	11	1	0	1	1	0	0	0
167	General Taxes		<u>1,067</u>		<u>779</u>	<u>82</u>	<u>12</u>	<u>41</u>	<u>36</u>	<u>21</u>	<u>5</u>	<u>3</u>
168												
169	B. GROSS RECEIPTS TAX											
170	Gross Receipts tax		<u>6,246</u>	Dist_Rev	<u>3,262</u>	<u>387</u>	<u>47</u>	<u>151</u>	<u>366</u>	<u>729</u>	<u>37</u>	<u>73</u>
171	Gross Receipts Tax		<u>6,246</u>		<u>3,262</u>	<u>387</u>	<u>47</u>	<u>151</u>	<u>366</u>	<u>729</u>	<u>37</u>	<u>73</u>
172												
173	B. FEDERAL / STATE INCOME TAXES											
174	State Income Tax Expense		867	SecC-PreTax	257	41	3	8	79	204	6	19
175	Federal Income Tax Expense		<u>4,240</u>	SecC-PreTax	<u>1,258</u>	<u>200</u>	<u>14</u>	<u>38</u>	<u>386</u>	<u>998</u>	<u>32</u>	<u>93</u>
176	Income Taxes	409-411	<u>5,107</u>		<u>1,515</u>	<u>240</u>	<u>17</u>	<u>45</u>	<u>465</u>	<u>1,202</u>	<u>38</u>	<u>111</u>
177	Total Taxes	408-411	<u>12,420</u>		<u>5,556</u>	<u>709</u>	<u>76</u>	<u>238</u>	<u>868</u>	<u>1,953</u>	<u>80</u>	<u>188</u>
178												
179	TOTAL EXPENSES		<u>69,335</u>		<u>45,634</u>	<u>4,920</u>	<u>687</u>	<u>2,320</u>	<u>2,742</u>	<u>3,237</u>	<u>348</u>	<u>389</u>
180												
181	IV. OPERATING REVENUES at Present Rates											
182	Distribution Revenue		105,516	Dist_Rev	55,105	6,531	787	2,557	6,188	12,321	627	1,231
183	Transmission Revenue		0	Dist_Rev	0	0	0	0	0	0	0	0
184	POLR Revenue		0	Dist_Rev	0	0	0	0	0	0	0	0
185	Forfeited Discounts		0	Dist_Rev	0	0	0	0	0	0	0	0
186	Misc Service Revenue		328	Dist_Rev	171	20	2	8	19	38	2	4
187	Rent For Electric Property		2,359	Avg-Cust	1,889	198	29	101	76	24	10	3
188	Other Electric Revenues		0	Dist_Rev	0	0	0	0	0	0	0	0
189	Operating Revenues		<u>108,202</u>		<u>57,165</u>	<u>6,749</u>	<u>818</u>	<u>2,665</u>	<u>6,283</u>	<u>12,383</u>	<u>639</u>	<u>1,237</u>
190												
191	TOTAL EXPENSES		<u>69,335</u>		<u>45,634</u>	<u>4,920</u>	<u>687</u>	<u>2,320</u>	<u>2,742</u>	<u>3,237</u>	<u>348</u>	<u>389</u>
192	V. NET INCOME at Present Rates		<u>38,867</u>		<u>11,531</u>	<u>1,830</u>	<u>131</u>	<u>345</u>	<u>3,542</u>	<u>9,146</u>	<u>290</u>	<u>849</u>
193												

TRUE

Duquesne Light Company
JSS / Class ACOS Study
Fully Projected Future Test Year
Class Allocation- Secondary Customer

Line	Account	No.	Balance	Allocator	GL	GLH	L	HVPS	SE	SL	UMS
161	III. TAXES and OTHER										
162	A. GENERAL TAXES										
163	Payroll related	408	705	SecC-Lab	7	2	0	0	0	34	6
164	PURTA, Real estate	408.16	346	SecC-Pt	6	1	0	0	0	27	2
165	Capital stock		0	SecC-Pt	0	0	0	0	0	0	0
166	Other	408	16	SecC-Pt	0	0	0	0	0	1	0
167	General Taxes		<u>1,067</u>		<u>13</u>	<u>3</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>62</u>	<u>8</u>
168											
169	B. GROSS RECEIPTS TAX										
170	Gross Receipts tax		<u>6,246</u>	Dist_Rev	<u>740</u>	<u>86</u>	<u>229</u>	<u>4</u>	<u>16</u>	<u>105</u>	<u>14</u>
171	Gross Receipts Tax		<u>6,246</u>		<u>740</u>	<u>86</u>	<u>229</u>	<u>4</u>	<u>16</u>	<u>105</u>	<u>14</u>
172											
173	B. FEDERAL / STATE INCOME TAXES										
174	State Income Tax Expense		867	SecC-PreTax	215	23	72	1	5	(63)	(3)
175	Federal Income Tax Expense		<u>4,240</u>	SecC-PreTax	<u>1,051</u>	<u>112</u>	<u>351</u>	<u>6</u>	<u>24</u>	<u>(306)</u>	<u>(15)</u>
176	Income Taxes	409-411	<u>5,107</u>		<u>1,266</u>	<u>134</u>	<u>422</u>	<u>7</u>	<u>29</u>	<u>(369)</u>	<u>(18)</u>
177	Total Taxes	408-411	<u>12,420</u>		<u>2,019</u>	<u>224</u>	<u>652</u>	<u>11</u>	<u>45</u>	<u>(202)</u>	<u>4</u>
178											
179	TOTAL EXPENSES		<u>69,335</u>		<u>2,905</u>	<u>437</u>	<u>671</u>	<u>11</u>	<u>45</u>	<u>4,581</u>	<u>406</u>
180											
181	IV. OPERATING REVENUES at Present Rates										
182	Distribution Revenue		105,516	Dist_Rev	12,498	1,456	3,872	68	266	1,765	245
183	Transmission Revenue		0	Dist_Rev	0	0	0	0	0	0	0
184	POLR Revenue		0	Dist_Rev	0	0	0	0	0	0	0
185	Forfeited Discounts		0	Dist_Rev	0	0	0	0	0	0	0
186	Misc Service Revenue		328	Dist_Rev	39	5	12	0	1	5	1
187	Rent For Electric Property		2,359	Avg-Cust	3	0	0	0	0	4	23
188	Other Electric Revenues		0	Dist_Rev	0	0	0	0	0	0	0
189	Operating Revenues		<u>108,202</u>		<u>12,540</u>	<u>1,460</u>	<u>3,884</u>	<u>68</u>	<u>267</u>	<u>1,774</u>	<u>268</u>
190											
191	TOTAL EXPENSES		<u>69,335</u>		<u>2,905</u>	<u>437</u>	<u>671</u>	<u>11</u>	<u>45</u>	<u>4,581</u>	<u>406</u>
192	V. NET INCOME at Present Rates		<u>38,867</u>		<u>9,634</u>	<u>1,023</u>	<u>3,214</u>	<u>56</u>	<u>222</u>	<u>(2,807)</u>	<u>(138)</u>
193											

Duquesne Light Company
JSS / Class ACOS Study
Fully Projected Future Test Year
Class Allocation- Secondary Customer

TRUE

Line	Account	No.	Balance	Allocator	RS	RH	RA	GS	GM<25	GM>25	GMH<25	GMH>25
194	SUMMARY REPORT											
195	OPERATING REVENUES											
196	Utility Revenues	440-446	105,516		55,105	6,531	787	2,557	6,188	12,321	627	1,231
197	Other Operating Revenues	450-456	2,687		2,060	219	31	109	95	62	12	6
198	Total Operating Revenues		108,202		57,165	6,749	818	2,665	6,283	12,383	639	1,237
199												
200	OPERATING EXPENSES											
201	Distribution / Transmission	580-599	8,778		6,658	699	102	355	294	139	40	20
202	Customer Acctg & Service	901-919	0		0	0	0	0	0	0	0	0
203	Admin & General	920-932	11,924		8,820	927	135	470	405	220	57	33
204	Total Operating Expenses		20,702		15,477	1,626	236	825	699	359	97	52
205												
206	Depreciation Expense	403	36,213		24,601	2,585	375	1,257	1,174	925	171	149
207	Taxes Other Than Income Tax / Other	408	7,313		4,041	468	58	193	403	751	42	76
208	INCOME BEFORE INCOME TAXES		43,974		13,046	2,070	148	390	4,007	10,348	329	960
209	Income Taxes	409-411	5,107		1,515	240	17	45	465	1,202	38	111
210	NET INCOME		38,867		11,531	1,830	131	345	3,542	9,146	290	849
211	RATE BASE		597,198		421,566	44,291	6,434	21,956	20,499	14,740	2,973	2,342
212	Return on Rate Base		6.51%									
213												
214	REVENUE REQUIREMENTS											
215	Target Rate of Return		8.3400%		8.3400%	8.3400%	8.3400%	8.3400%	8.3400%	8.3400%	8.3400%	8.3400%
216	Rate Base		597,198		421,566	44,291	6,434	21,956	20,499	14,740	2,973	2,342
217												
218	Operating expenses		20,702		15,477	1,626	236	825	699	359	97	52
219	Uncollectibles expense		0	Dist_Rev	0	0	0	0	0	0	0	0
220	Depreciation expense		36,213		24,601	2,585	375	1,257	1,174	925	171	149
221	Regulatory Commission Expenses		0		0	0	0	0	0	0	0	0
222	General taxes / Other		1,067		779	82	12	41	36	21	5	3
223	Subtotal- Operating Costs to recover		57,982		40,857	4,293	624	2,123	1,910	1,306	273	204
224												
225	Target Return on Rate Base- After tax		49,806		35,159	3,694	537	1,831	1,710	1,229	248	195
226	Income taxes to recover		9,984	20.05%	7,048	740	108	367	343	246	50	39
227				16.70%								
228	Subtotal- Rev Req before GRT		117,772		83,064	8,727	1,268	4,322	3,962	2,782	571	439
229	GRT needed		7,193	6.11%	5,073	533	77	264	242	170	35	27
230	TOTAL REVENUE REQUIREMENT		124,966		88,137	9,260	1,345	4,586	4,204	2,952	605	466

TRUE

Duquesne Light Company
JSS / Class ACOS Study
Fully Projected Future Test Year
Class Allocation- Secondary Customer

Line	Account	No.	Balance	Allocator	GL	GLH	L	HVPS	SE	SL	UMS
194	SUMMARY REPORT										
195	OPERATING REVENUES										
196	Utility Revenues	440-446	105,516		12,498	1,456	3,872	68	266	1,765	245
197	Other Operating Revenues	450-456	2,687		42	5	12	0	1	9	24
198	Total Operating Revenues		108,202		12,540	1,460	3,884	68	267	1,774	268
199											
200	OPERATING EXPENSES										
201	Distribution / Transmission	580-599	8,778		65	15	1	0	0	317	74
202	Customer Acctg & Service	901-919	0		0	0	0	0	0	0	0
203	Admin & General	920-932	11,924		122	29	3	0	0	612	93
204	Total Operating Expenses		20,702		187	44	4	0	0	929	167
205											
206	Depreciation Expense	403	36,213		700	170	15	0	0	3,855	235
207	Taxes Other Than Income Tax / Other	408	7,313		753	89	230	4	16	166	22
208	INCOME BEFORE INCOME TAXES		43,974		10,900	1,157	3,636	64	251	(3,176)	(156)
209	Income Taxes	409-411	5,107		1,266	134	422	7	29	(369)	(18)
210	NET INCOME		38,867		9,634	1,023	3,214	56	222	(2,807)	(138)
211	RATE BASE		597,198		10,476	2,535	221	0	1	45,275	3,888
212	Return on Rate Base		6.51%								
213											
214	REVENUE REQUIREMENTS										
215	Target Rate of Return		8.3400%		8.3400%	8.3400%	8.3400%	8.3400%	8.3400%	8.3400%	8.3400%
216	Rate Base		597,198		10,476	2,535	221	0	1	45,275	3,888
217											
218	Operating expenses		20,702		187	44	4	0	0	929	167
219	Uncollectibles expense		0	Dist_Rev	0	0	0	0	0	0	0
220	Depreciation expense		36,213		700	170	15	0	0	3,855	235
221	Regulatory Commission Expenses		0		0	0	0	0	0	0	0
222	General taxes / Other		1,067		13	3	0	0	0	62	8
223	Subtotal- Operating Costs to recover		57,982		900	217	19	0	0	4,846	410
224											
225	Target Return on Rate Base- After tax		49,806		874	211	18	0	0	3,776	324
226	Income taxes to recover		9,984	20.05%	175	42	4	0	0	757	65
227				16.70%							
228	Subtotal- Rev Req before GRT		117,772		1,949	471	41	0	0	9,379	799
229	GRT needed		7,193	6.11%	119	29	3	0	0	573	49
230	TOTAL REVENUE REQUIREMENT		124,966		2,068	499	44	0	0	9,952	848

Line	Account	TRUE 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	9	Bill-Pt	5	1	0	0	1	1	0	0
4	SW- Plant/ OM	303P	0	None	0	0	0	0	0	0	0	0
5	SW- Customer-related	303C	180,343	Avg-Cust	144,397	15,171	2,204	7,689	5,826	1,827	737	196
6	SW- Labor-related	303L	6,911	Bill-Lab	5,474	706	58	224	256	116	31	15
7	SW- AMI	303AMI	0	None	0	0	0	0	0	0	0	0
8	Software- RB / CIP/Cyber	303F	2,636	Bill-Pt	1,686	187	20	152	299	171	31	16
9	Intangible Plant		189,898		151,563	16,064	2,282	8,066	6,382	2,114	799	228
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	159,997	Meter_Cost	86,398	7,555	1,154	13,218	28,714	15,396	3,020	1,611
35	Street Lighting	373	0	None	0	0	0	0	0	0	0	0
36	ARO- Dist Plant	ARO	40	Bill-Pt	25	3	0	2	4	3	0	0
37	Distribution Plant	360-373	160,037		86,423	7,558	1,154	13,221	28,718	15,399	3,021	1,611
38												
39	E. GENERAL PLANT											
40	General Plant	390	138,456	Bill-Lab	109,675	14,150	1,161	4,496	5,136	2,317	616	294
41	General Plant-EV	390EV	8,053	EV_Cost	0	0	0	0	866	2,148	0	0
42	General Plant	389-399	146,509		109,675	14,150	1,161	4,496	6,002	4,465	616	294
43												
44	TOTAL UTILITY PLANT		496,444		347,662	37,773	4,597	25,783	41,102	21,978	4,436	2,133
45												

Line	Account	TRUE No.	Balance	Allocator	GL	GLH	L	HVPS	SE	SL	UMS
1	I. ELECTRIC PLANT IN SERVICE										
2	INTANGIBLE PLANT										
3	Organization / Franchise	301 / 302	9	Bill-Pt	0	0	0	0	0	0	0
4	SW- Plant/ OM	303P	0	None	0	0	0	0	0	0	0
5	SW- Customer-related	303C	180,343	Avg-Cust	223	26	7	3	0	281	1,754
6	SW- Labor-related	303L	6,911	Bill-Lab	25	2	0	0	0	0	2
7	SW- AMI	303AMI	0	None	0	0	0	0	0	0	0
8	Software- RB / CIP/Cyber	303F	2,636	Bill-Pt	69	3	1	0	0	0	0
9	Intangible Plant		<u>189,898</u>		<u>317</u>	<u>32</u>	<u>9</u>	<u>4</u>	<u>0</u>	<u>282</u>	<u>1,757</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	159,997	Meter_Cost	2,482	296	120	32	0	0	0
35	Street Lighting	373	0	None	0	0	0	0	0	0	0
36	ARO- Dist Plant	ARO	40	Bill-Pt	1	0	0	0	0	0	0
37	Distribution Plant	360-373	<u>160,037</u>		<u>2,483</u>	<u>296</u>	<u>120</u>	<u>32</u>	<u>0</u>	<u>0</u>	<u>0</u>
38											
39	E. GENERAL PLANT										
40	General Plant	390	138,456	Bill-Lab	504	49	9	2	0	6	39
41	General Plant-EV	390EV	8,053	EV_Cost	5,039	0	0	0	0	0	0
42	General Plant	389-399	<u>146,509</u>		<u>5,543</u>	<u>49</u>	<u>9</u>	<u>2</u>	<u>0</u>	<u>6</u>	<u>39</u>
43											
44	TOTAL UTILITY PLANT		<u>496,444</u>		<u>8,344</u>	<u>376</u>	<u>138</u>	<u>38</u>	<u>0</u>	<u>288</u>	<u>1,796</u>
45											

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

Line	Account	TRUE No.	Balance	Allocator	RS	RH	RA	GS	GM<25	GM>25	GMH<25	GMH>25
46	II. DEPRECIATION RESERVE											
47	Intangible Plant	108.3	127,114	Bill-IntPt	101,454	10,753	1,527	5,399	4,272	1,415	535	152
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 Conductors	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	55,578	Meter_Cost	30,012	2,625	401	4,592	9,974	5,348	1,049	560
59	Street Lighting	108.5	0	None	0	0	0	0	0	0	0	0
60	EV Assets	108EV	1,507	EV_AccDep	0	0	0	0	11	24	0	0
61	General	108.6	62,242	Bill-Lab	49,303	6,361	522	2,021	2,309	1,042	277	132
62	Depreciation Reserve	108	246,441		180,769	19,739	2,450	12,012	16,567	7,829	1,861	844
63												
64	III. OTHER RATE BASE ITEMS											
65	Cash Working Capital	131	18,318	Bill-OM	14,259	1,895	149	563	720	401	81	42
66	Cash Working Capital- Supp	131	0	None	0	0	0	0	0	0	0	0
67	Materials & Supplies		2,571	Bill-Pt	1,644	182	19	149	291	167	30	16
68	Capitalized Pension		7,681	Bill-Pt	4,913	544	58	444	870	498	91	48
69	Customer Deposits		(9,318)	CustDeposits	(5,542)	(693)	(48)	(549)	(917)	(1,009)	(85)	(92)
70	ADIT-EV		(339)	EV_Cost	0	0	0	0	(36)	(90)	0	0
71	ADIT- Transmission	154	0	None	0	0	0	0	0	0	0	0
72	ADIT- Distribution	154	(19,851)	Bill-Pt	(12,698)	(1,406)	(150)	(1,147)	(2,248)	(1,286)	(235)	(123)
73	ADIT- General	182	(5,834)	Bill-Lab	(4,621)	(596)	(49)	(189)	(216)	(98)	(26)	(12)
74	Other Rate Base	131-283	(6,773)		(2,045)	(74)	(21)	(731)	(1,538)	(1,418)	(144)	(122)
75												
76	TOTAL RATE BASE		243,231		164,848	17,960	2,126	13,040	22,998	12,732	2,430	1,167
77												

Line	Account	TRUE No.	Balance	Allocator	GL	GLH	L	HVPS	SE	SL	UMS
46	II. DEPRECIATION RESERVE										
47	Intangible Plant	108.3	127,114	Bill-IntPt	212	21	6	2	0	189	1,176
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	55,578	Meter_Cost	862	103	42	11	0	0	0
59	Street Lighting	108.5	0	None	0	0	0	0	0	0	0
60	EV Assets	108EV	1,507	EV_AccDep	1,472	0	0	0	0	0	0
61	General	108.6	62,242	Bill-Lab	227	22	4	1	0	3	18
62	Depreciation Reserve	108	246,441		2,773	146	52	15	0	191	1,194
63											
64	III. OTHER RATE BASE ITEMS										
65	Cash Working Capital	131	18,318	Bill-OM	159	9	8	0	0	8	23
66	Cash Working Capital- Supp	131	0	None	0	0	0	0	0	0	0
67	Materials & Supplies		2,571	Bill-Pt	67	3	1	0	0	0	0
68	Capitalized Pension		7,681	Bill-Pt	201	9	3	1	0	0	1
69	Customer Deposits		(9,318)	CustDeposits	(381)	0	0	0	(0)	(0)	0
70	ADIT-EV		(339)	EV_Cost	(212)	0	0	0	0	0	0
71	ADIT- Transmission	154	0	None	0	0	0	0	0	0	0
72	ADIT- Distribution	154	(19,851)	Bill-Pt	(520)	(22)	(8)	(2)	(0)	(0)	(3)
73	ADIT- General	182	(5,834)	Bill-Lab	(21)	(2)	(0)	(0)	(0)	(0)	(2)
74	Other Rate Base	131-283	(6,773)		(707)	(4)	3	(1)	0	8	20
75											
76	TOTAL RATE BASE		243,231		4,864	227	90	23	0	104	623
77											

Line	Account	TRUE No.	Balance	Allocator	RS	RH	RA	GS	GM<25	GM>25	GMH<25	GMH>25
78	I. OPERATING AND MAINTENANCE EXPENSES											
79	B. TRANSMISSION EXPENSE											
80	POLR Expense		0	None	0	0	0	0	0	0	0	0
81	Transmission Expense		0	None	0	0	0	0	0	0	0	0
82	Transmission Expense		0		0	0	0	0	0	0	0	0
83												
84	C. DISTRIBUTION EXPENSE											
85	Ops Supv & Engineering	580	2,361	Bill-Lab	1,870	241	20	77	88	40	10	5
86	Load Dispatching	581	0	None	0	0	0	0	0	0	0	0
87	Station Expenses	582	0	None	0	0	0	0	0	0	0	0
88	OH Line Expenses	583	0	None	0	0	0	0	0	0	0	0
89	UG Line Expenses	584	0	None	0	0	0	0	0	0	0	0
90	Meter Expenses	586	2,429	Meter_Tech	1,916	165	26	115	130	49	14	5
91	Customer Installation Expenses	587	9	Avg-Cust	7	1	0	0	0	0	0	0
92	Misc. Distribution Expenses	588	382	Bill-Pt	245	27	3	22	43	25	5	2
93	Rents	589	0	Bill-Pt	0	0	0	0	0	0	0	0
94	Maint Supv & Engineering	590	(5)	Bill-Lab	(4)	(1)	(0)	(0)	(0)	(0)	(0)	(0)
95	Maint of Structures	591	0	None	0	0	0	0	0	0	0	0
96	Maint of Station Equip	592	0	None	0	0	0	0	0	0	0	0
97	Maint of OH Lines	593	0	None	0	0	0	0	0	0	0	0
98	Maint of UG Lines	594	0	None	0	0	0	0	0	0	0	0
99	Maint of Line Transformers	595	0	None	0	0	0	0	0	0	0	0
100	Maint of Lighting	596	0	None	0	0	0	0	0	0	0	0
101	Maint of Meters	597	430	Meter_Tech	339	29	5	20	23	9	3	1
102	Maint of Misc. Plant	599	1	Bill-Pt	1	0	0	0	0	0	0	0
103	Oper. & Maint. Exp.	500-599	5,608		4,374	462	53	234	284	123	32	13
104			5,608		4,374	462	53	234	284	123	32	13
105	D. CUSTOMER ACCOUNTS AND SERVICE											
106	Supervision	901	14,104	Acct901903	11,193	1,656	103	365	430	217	54	31
107	Meter Reading Exp	902	1,967	Meters	1,608	138	21	85	77	23	9	2
108	Customer Records & Coll	903	1,609	Acct901903	1,277	189	12	42	49	25	6	4
109	Uncollectible Accounts	904	14,003	Write-Offs	10,983	1,880	66	235	410	253	52	39
110	OPEN	904	0	Write-Offs	0	0	0	0	0	0	0	0
111	Customer Accts. Exp.	901-905	31,683		25,061	3,862	202	727	965	518	121	76
112												
113	Customer Assistance	908	2,884	Avg-Cust	2,309	243	35	123	93	29	12	3
114	Beneficial Elec	908BE	0	None	0	0	0	0	0	0	0	0
115	Customer Service Exp.	908-916	2,884		2,309	243	35	123	93	29	12	3
116	Customer Accts. & Serv. Exp.	901-919	34,567		27,370	4,105	238	850	1,059	547	133	79
117												

Line	Account	TRUE No.	Balance	Allocator	GL	GLH	L	HVPS	SE	SL	UMS
78	I. OPERATING AND MAINTENANCE EXPENSES										
79	B. TRANSMISSION EXPENSE										
80	POLR Expense		0	None	0	0	0	0	0	0	0
81	Transmission Expense		0	None	0	0	0	0	0	0	0
82	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>
83											
84	C. DISTRIBUTION EXPENSE										
85	Ops Supv & Engineering	580	2,361	Bill-Lab	9	1	0	0	0	0	1
86	Load Dispatching	581	0	None	0	0	0	0	0	0	0
87	Station Expenses	582	0	None	0	0	0	0	0	0	0
88	OH Line Expenses	583	0	None	0	0	0	0	0	0	0
89	UG Line Expenses	584	0	None	0	0	0	0	0	0	0
90	Meter Expenses	586	2,429	Meter_Tech	8	1	1	0	0	0	0
91	Customer Installation Expenses	587	9	Avg-Cust	0	0	0	0	0	0	0
92	Misc. Distribution Expenses	588	382	Bill-Pt	10	0	0	0	0	0	0
93	Rents	589	0	Bill-Pt	0	0	0	0	0	0	0
94	Maint Supv & Engineering	590	(5)	Bill-Lab	(0)	(0)	(0)	(0)	(0)	(0)	(0)
95	Maint of Structures	591	0	None	0	0	0	0	0	0	0
96	Maint of Station Equip	592	0	None	0	0	0	0	0	0	0
97	Maint of OH Lines	593	0	None	0	0	0	0	0	0	0
98	Maint of UG Lines	594	0	None	0	0	0	0	0	0	0
99	Maint of Line Transformers	595	0	None	0	0	0	0	0	0	0
100	Maint of Lighting	596	0	None	0	0	0	0	0	0	0
101	Maint of Meters	597	430	Meter_Tech	1	0	0	0	0	0	0
102	Maint of Misc. Plant	599	1	Bill-Pt	0	0	0	0	0	0	0
103	Oper. & Maint. Exp.	500-599	<u>5,608</u>		<u>28</u>	<u>2</u>	<u>1</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>1</u>
104			5,608		28	2	1	0	0	0	1
105	D. CUSTOMER ACCOUNTS AND SERVICE										
106	Supervision	901	14,104	Acct901903	49	5	0	0	0	0	0
107	Meter Reading Exp	902	1,967	Meters	3	0	0	0	0	0	0
108	Customer Records & Coll	903	1,609	Acct901903	6	1	0	0	0	0	0
109	Uncollectible Accounts	904	14,003	Write-Offs	65	6	0	0	0	9	5
110	OPEN	904	0	Write-Offs	0	0	0	0	0	0	0
111	Customer Accts. Exp.	901-905	<u>31,683</u>		<u>123</u>	<u>12</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>9</u>	<u>5</u>
112											
113	Customer Assistance	908	2,884	Avg-Cust	4	0	0	0	0	4	28
114	Beneficial Elec	908BE	0	None	0	0	0	0	0	0	0
115	Customer Service Exp.	908-916	<u>2,884</u>		<u>4</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>4</u>	<u>28</u>
116	Customer Accts. & Serv. Exp.	901-919	<u>34,567</u>		<u>126</u>	<u>13</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>14</u>	<u>33</u>
117											

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

Line	Account	TRUE No.	Balance	Allocator	RS	RH	RA	GS	GM<25	GM>25	GMH<25	GMH>25	
118	E. ADMINISTRATIVE AND GENERAL												
119	A&G Salaries	920	14,200	Bill-Lab	11,248	1,451	119	461	527	238	63	30	
120	A&G Cust	920CC	3,638	Avg-Cust	2,913	306	44	155	118	37	15	4	
121	A&G Other- Meters	921M	1,080	Meter_Cost	583	51	8	89	194	104	20	11	
122	A&G Other- AG	921	3,810	Bill-Lab	3,018	389	32	124	141	64	17	8	
123	Outside Services- Customer Care	923CC	3,307	Avg-Cust	2,648	278	40	141	107	33	14	4	
124	Outside Services- Other	923	9,069	Bill-Lab	7,184	927	76	294	336	152	40	19	
125	Property Insurance	924	602	Bill-Pt	385	43	5	35	68	39	7	4	
126	Injuries & Damages	925	397	Bill-Lab	314	41	3	13	15	7	2	1	
127	Empl Pensions & Benefits	926	5,390	Bill-Lab	4,270	551	45	175	200	90	24	11	
128	Regulatory Commission	928	913	Dist_Rev	477	57	7	22	54	107	5	11	
129	A&G-EV	930EV	2,186	EV_OM	1,116	117	17	0	243	349	0	0	
130	Marketing, Communications	930.1	10	Avg-Cust	8	1	0	0	0	0	0	0	
131	Misc. General Plant	930.2	2,225	Bill-Lab	1,762	227	19	72	83	37	10	5	
132	General Plant Rent	931	1,264	Bill-Lab	1,001	129	11	41	47	21	6	3	
133	Misc Genl Plant- Metering	935M	0	Meter_Cost	0	0	0	0	0	0	0	0	
134	Misc Genl Plant- Other	935P	2,843	Bill-Lab	2,252	291	24	92	105	48	13	6	
135	Admin & Genl. Exp.	920-932	50,932		39,178	4,858	450	1,715	2,237	1,325	236	116	
136													
137	Total Operating Expenses		91,108		70,922	9,426	740	2,800	3,580	1,994	401	209	
138													
139	II. DEPRECIATION EXPENSE												
140	Intangible- Customers	403	29,133	Avg-Cust	23,326	2,451	356	1,242	941	295	119	32	
141	Intangible- Labor	403	1,049	Bill-Lab	831	107	9	34	39	18	5	2	
142	Intangible- Rate Base	403	1,859	Bill-Pt	1,189	132	14	107	211	120	22	12	
143	Transmission Plant	403	0	None	0	0	0	0	0	0	0	0	
144	Structures and Improvements	403	0	None	0	0	0	0	0	0	0	0	
145	Direct assignment	403	0	None	0	0	0	0	0	0	0	0	
146	Station Equipment	403	0	None	0	0	0	0	0	0	0	0	
147	Poles, Towers and Fixtures	403	0	None	0	0	0	0	0	0	0	0	
148	OH Conductors and Devices	403	0	None	0	0	0	0	0	0	0	0	
149	UG Conduits	403	0	None	0	0	0	0	0	0	0	0	
150	UG Conductors	403	0	None	0	0	0	0	0	0	0	0	
151	Line Transformers	403	0	None	0	0	0	0	0	0	0	0	
152	Services	403	0	None	0	0	0	0	0	0	0	0	
153	Meters	403	10,836	Meter_Cost	5,851	512	78	895	1,945	1,043	205	109	
154	Street Lighting	403	0	Bill-Pt	0	0	0	0	0	0	0	0	
155	General / Common Plant	364	7,325	Bill-Lab	5,802	749	61	238	272	123	33	16	
156	Depr / Amort-EV	403EV	805	EV_DeprExp	0	0	0	0	87	215	0	0	
157	Amort Exp- Reg Assets- Tran		0	None	0	0	0	0	0	0	0	0	
158	Amort Exp- Reg Assets- Dist		572	Bill-Pt	366	40	4	33	65	37	7	4	
159	Depreciation Expense	403	51,578		37,366	3,990	523	2,550	3,558	1,850	390	174	
160													

Line	Account	TRUE No.	Balance	Allocator	GL	GLH	L	HVPS	SE	SL	UMS
118	E. ADMINISTRATIVE AND GENERAL										
119	A&G Salaries	920	14,200	Bill-Lab	52	5	1	0	0	1	4
120	A&G Cust	920CC	3,638	Avg-Cust	4	1	0	0	0	6	35
121	A&G Other- Meters	921M	1,080	Meter_Cost	17	2	1	0	0	0	0
122	A&G Other- AG	921	3,810	Bill-Lab	14	1	0	0	0	0	1
123	Outside Services- Customer Care	923CC	3,307	Avg-Cust	4	0	0	0	0	5	32
124	Outside Services- Other	923	9,069	Bill-Lab	33	3	1	0	0	0	3
125	Property Insurance	924	602	Bill-Pt	16	1	0	0	0	0	0
126	Injuries & Damages	925	397	Bill-Lab	1	0	0	0	0	0	0
127	Empl Pensions & Benefits	926	5,390	Bill-Lab	20	2	0	0	0	0	2
128	Regulatory Commission	928	913	Dist_Rev	108	13	34	1	2	15	2
129	A&G-EV	930EV	2,186	EV_OM	345	0	0	0	0	0	0
130	Marketing, Communications	930.1	10	Avg-Cust	0	0	0	0	0	0	0
131	Misc. General Plant	930.2	2,225	Bill-Lab	8	1	0	0	0	0	1
132	General Plant Rent	931	1,264	Bill-Lab	5	0	0	0	0	0	0
133	Misc Genl Plant- Metering	935M	0	Meter_Cost	0	0	0	0	0	0	0
134	Misc Genl Plant- Other	935P	2,843	Bill-Lab	10	1	0	0	0	0	1
135	Admin & Genl. Exp.	920-932	50,932		637	30	37	2	2	28	81
136											
137	Total Operating Expenses		91,108		791	45	39	2	2	42	115
138											
139	II. DEPRECIATION EXPENSE										
140	Intangible- Customers	403	29,133	Avg-Cust	36	4	1	1	0	45	283
141	Intangible- Labor	403	1,049	Bill-Lab	4	0	0	0	0	0	0
142	Intangible- Rate Base	403	1,859	Bill-Pt	49	2	1	0	0	0	0
143	Transmission Plant	403	0	None	0	0	0	0	0	0	0
144	Structures and Improvements	403	0	None	0	0	0	0	0	0	0
145	Direct assignment	403	0	None	0	0	0	0	0	0	0
146	Station Equipment	403	0	None	0	0	0	0	0	0	0
147	Poles, Towers and Fixtures	403	0	None	0	0	0	0	0	0	0
148	OH Conductors and Devices	403	0	None	0	0	0	0	0	0	0
149	UG Conduits	403	0	None	0	0	0	0	0	0	0
150	UG Conductors	403	0	None	0	0	0	0	0	0	0
151	Line Transformers	403	0	None	0	0	0	0	0	0	0
152	Services	403	0	None	0	0	0	0	0	0	0
153	Meters	403	10,836	Meter_Cost	168	20	8	2	0	0	0
154	Street Lighting	403	0	Bill-Pt	0	0	0	0	0	0	0
155	General / Common Plant	364	7,325	Bill-Lab	27	3	0	0	0	0	2
156	Depr / Amort-EV	403EV	805	EV_DeprExp	504	0	0	0	0	0	0
157	Amort Exp- Reg Assets- Tran		0	None	0	0	0	0	0	0	0
158	Amort Exp- Reg Assets- Dist		572	Bill-Pt	15	1	0	0	0	0	0
159	Depreciation Expense	403	51,578		802	30	11	3	0	46	286
160											

Duquesne Light Company
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Line	Account	TRUE No.	Balance	Allocator	RS	RH	RA	GS	GM<25	GM>25	GMH<25	GMH>25
161	III. TAXES and OTHER											
162	A. GENERAL TAXES											
163	Payroll related	408	2,580	Bill-Lab	2,044	264	22	84	96	43	11	5
164	PURTA, Real estate	408.16	172	Bill-Pt	110	12	1	10	19	11	2	1
165	Capital stock		0	Bill-Pt	0	0	0	0	0	0	0	0
166	Other	408	8	Bill-Pt	5	1	0	0	1	1	0	0
167	General Taxes		<u>2,760</u>		<u>2,159</u>	<u>276</u>	<u>23</u>	<u>94</u>	<u>116</u>	<u>55</u>	<u>14</u>	<u>7</u>
168												
169	B. GROSS RECEIPTS TAX											
170	Gross Receipts tax		<u>9,022</u>	Dist_Rev	<u>4,712</u>	<u>558</u>	<u>67</u>	<u>219</u>	<u>529</u>	<u>1,054</u>	<u>54</u>	<u>105</u>
171	Gross Receipts Tax		<u>9,022</u>		<u>4,712</u>	<u>558</u>	<u>67</u>	<u>219</u>	<u>529</u>	<u>1,054</u>	<u>54</u>	<u>105</u>
172												
173	B. FEDERAL / STATE INCOME TAXES											
174	State Income Tax Expense		59	Bill-PreTax	(625)	(82)	(4)	(37)	26	256	1	26
175	Federal Income Tax Expense		<u>290</u>	Bill-PreTax	<u>(3,057)</u>	<u>(402)</u>	<u>(18)</u>	<u>(181)</u>	<u>127</u>	<u>1,252</u>	<u>7</u>	<u>126</u>
176	Income Taxes	409-411	<u>350</u>		<u>(3,683)</u>	<u>(485)</u>	<u>(22)</u>	<u>(218)</u>	<u>153</u>	<u>1,508</u>	<u>8</u>	<u>151</u>
177	Total Taxes	408-411	<u>12,132</u>		<u>3,188</u>	<u>350</u>	<u>68</u>	<u>94</u>	<u>798</u>	<u>2,616</u>	<u>75</u>	<u>263</u>
178												
179	TOTAL EXPENSES		<u>154,818</u>		<u>111,475</u>	<u>13,767</u>	<u>1,331</u>	<u>5,444</u>	<u>7,937</u>	<u>6,461</u>	<u>865</u>	<u>645</u>
180												
181	IV. OPERATING REVENUES at Present Rates											
182	Distribution Revenue		152,414	Dist_Rev	79,598	9,433	1,137	3,693	8,938	17,797	906	1,778
183	Transmission Revenue		0	Dist_Rev	0	0	0	0	0	0	0	0
184	POLR Revenue		0	Dist_Rev	0	0	0	0	0	0	0	0
185	Forfeited Discounts		4,593	Write-Offs	3,602	617	22	77	134	83	17	13
186	Misc Service Revenue		473	Dist_Rev	247	29	4	11	28	55	3	6
187	Rent For Electric Property		0	None	0	0	0	0	0	0	0	0
188	Other Electric Revenues		0	Dist_Rev	0	0	0	0	0	0	0	0
189	Operating Revenues		<u>157,481</u>		<u>83,447</u>	<u>10,079</u>	<u>1,162</u>	<u>3,782</u>	<u>9,101</u>	<u>17,935</u>	<u>925</u>	<u>1,796</u>
190												
191	TOTAL EXPENSES		<u>154,818</u>		<u>111,475</u>	<u>13,767</u>	<u>1,331</u>	<u>5,444</u>	<u>7,937</u>	<u>6,461</u>	<u>865</u>	<u>645</u>
192	V. NET INCOME at Present Rates		<u>2,663</u>		<u>(28,028)</u>	<u>(3,687)</u>	<u>(169)</u>	<u>(1,662)</u>	<u>1,164</u>	<u>11,475</u>	<u>60</u>	<u>1,151</u>
193												

Line	Account	TRUE No.	Balance	Allocator	GL	GLH	L	HVPS	SE	SL	UMS
161	III. TAXES and OTHER										
162	A. GENERAL TAXES										
163	Payroll related	408	2,580	Bill-Lab	9	1	0	0	0	0	1
164	PURTA, Real estate	408.16	172	Bill-Pt	5	0	0	0	0	0	0
165	Capital stock		0	Bill-Pt	0	0	0	0	0	0	0
166	Other	408	8	Bill-Pt	0	0	0	0	0	0	0
167	General Taxes		<u>2,760</u>		<u>14</u>	<u>1</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>1</u>
168											
169	B. GROSS RECEIPTS TAX										
170	Gross Receipts tax		<u>9,022</u>	Dist_Rev	<u>1,069</u>	<u>124</u>	<u>331</u>	<u>6</u>	<u>23</u>	<u>151</u>	<u>21</u>
171	Gross Receipts Tax		<u>9,022</u>		<u>1,069</u>	<u>124</u>	<u>331</u>	<u>6</u>	<u>23</u>	<u>151</u>	<u>21</u>
172											
173	B. FEDERAL / STATE INCOME TAXES										
174	State Income Tax Expense		59	Bill-PreTax	305	38	103	2	7	46	(1)
175	Federal Income Tax Expense		290	Bill-PreTax	1,490	184	504	8	35	224	(6)
176	Income Taxes	409-411	<u>350</u>		<u>1,795</u>	<u>222</u>	<u>607</u>	<u>10</u>	<u>42</u>	<u>270</u>	<u>(8)</u>
177	Total Taxes	408-411	<u>12,132</u>		<u>2,878</u>	<u>347</u>	<u>939</u>	<u>16</u>	<u>65</u>	<u>421</u>	<u>14</u>
178											
179	TOTAL EXPENSES		<u>154,818</u>		<u>4,470</u>	<u>423</u>	<u>988</u>	<u>21</u>	<u>67</u>	<u>508</u>	<u>415</u>
180											
181	IV. OPERATING REVENUES at Present Rates										
182	Distribution Revenue		152,414	Dist_Rev	18,053	2,103	5,593	98	384	2,550	353
183	Transmission Revenue		0	Dist_Rev	0	0	0	0	0	0	0
184	POLR Revenue		0	Dist_Rev	0	0	0	0	0	0	0
185	Forfeited Discounts		4,593	Write-Offs	21	2	0	0	0	3	2
186	Misc Service Revenue		473	Dist_Rev	56	7	17	0	1	8	1
187	Rent For Electric Property		0	None	0	0	0	0	0	0	0
188	Other Electric Revenues		0	Dist_Rev	0	0	0	0	0	0	0
189	Operating Revenues		<u>157,481</u>		<u>18,130</u>	<u>2,111</u>	<u>5,611</u>	<u>98</u>	<u>386</u>	<u>2,561</u>	<u>356</u>
190											
191	TOTAL EXPENSES		<u>154,818</u>		<u>4,470</u>	<u>423</u>	<u>988</u>	<u>21</u>	<u>67</u>	<u>508</u>	<u>415</u>
192	V. NET INCOME at Present Rates		<u>2,663</u>		<u>13,660</u>	<u>1,689</u>	<u>4,622</u>	<u>77</u>	<u>319</u>	<u>2,053</u>	<u>(59)</u>
193											

Duquesne Light Company
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Class Allocation- Billing Customer

Line	Account	TRUE No.	Balance	Allocator	RS	RH	RA	GS	GM<25	GM>25	GMH<25	GMH>25
194	SUMMARY REPORT											
195	OPERATING REVENUES											
196	Utility Revenues	440-446	152,414		79,598	9,433	1,137	3,693	8,938	17,797	906	1,778
197	Other Operating Revenues	450-456	5,066		3,850	646	25	89	162	138	20	18
198	Total Operating Revenues		157,481		83,447	10,079	1,162	3,782	9,101	17,935	925	1,796
199												
200	OPERATING EXPENSES											
201	Distribution / Transmission	580-599	5,608		4,374	462	53	234	284	123	32	13
202	Customer Acctg & Service	901-919	34,567		27,370	4,105	238	850	1,059	547	133	79
203	Admin & General	920-932	50,932		39,178	4,858	450	1,715	2,237	1,325	236	116
204	Total Operating Expenses		91,108		70,922	9,426	740	2,800	3,580	1,994	401	209
205												
206	Depreciation Expense	403	51,578		37,366	3,990	523	2,550	3,558	1,850	390	174
207	Taxes Other Than Income Tax / Other	408	11,782		6,871	835	90	313	645	1,108	67	112
208	INCOME BEFORE INCOME TAXES		3,013		(31,710)	(4,172)	(192)	(1,881)	1,317	12,982	68	1,302
209	Income Taxes	409-411	350		(3,683)	(485)	(22)	(218)	153	1,508	8	151
210	NET INCOME		2,663		(28,028)	(3,687)	(169)	(1,662)	1,164	11,475	60	1,151
211	RATE BASE		243,231		164,848	17,960	2,126	13,040	22,998	12,732	2,430	1,167
212	Return on Rate Base		1.09%									
213												
214	REVENUE REQUIREMENTS											
215	Target Rate of Return		8.3400%		8.3400%	8.3400%	8.3400%	8.3400%	8.3400%	8.3400%	8.3400%	8.3400%
216	Rate Base		243,231		164,848	17,960	2,126	13,040	22,998	12,732	2,430	1,167
217												
218	Operating expenses		76,192		59,462	7,490	668	2,543	3,117	1,635	343	159
219	Uncollectibles expense		15,293	Write-Offs	11,994	2,053	72	257	448	276	57	43
220	Depreciation expense		51,578		37,366	3,990	523	2,550	3,558	1,850	390	174
221	Regulatory Commission Expenses		1,060	Total_RR	522	68	8	24	61	132	6	14
222	General taxes / Other		2,760		2,159	276	23	94	116	55	14	7
223	Subtotal- Operating Costs to recover		146,883		111,503	13,878	1,293	5,468	7,300	3,948	810	396
224												
225	Target Return on Rate Base- After tax		20,285		13,748	1,498	177	1,088	1,918	1,062	203	97
226	Income taxes to recover		4,066	20.05%	2,756	300	36	218	384	213	41	20
227				16.70%								
228	Subtotal- Rev Req before GRT		171,235		128,007	15,676	1,506	6,774	9,603	5,223	1,053	512
229	GRT needed		10,537	6.15%	7,877	965	93	417	591	321	65	32
230	TOTAL REVENUE REQUIREMENT		181,772		135,884	16,640	1,599	7,190	10,193	5,544	1,118	544

Duquesne Light Company
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Class Allocation- Billing Customer

Line	Account	TRUE No.	Balance	Allocator	GL	GLH	L	HVPS	SE	SL	UMS
194	SUMMARY REPORT										
195	OPERATING REVENUES										
196	Utility Revenues	440-446	152,414		18,053	2,103	5,593	98	384	2,550	353
197	Other Operating Revenues	450-456	5,066		77	9	17	0	1	11	3
198	Total Operating Revenues		157,481		18,130	2,111	5,611	98	386	2,561	356
199											
200	OPERATING EXPENSES										
201	Distribution / Transmission	580-599	5,608		28	2	1	0	0	0	1
202	Customer Acctg & Service	901-919	34,567		126	13	0	0	0	14	33
203	Admin & General	920-932	50,932		637	30	37	2	2	28	81
204	Total Operating Expenses		91,108		791	45	39	2	2	42	115
205											
206	Depreciation Expense	403	51,578		802	30	11	3	0	46	286
207	Taxes Other Than Income Tax / Other	408	11,782		1,083	126	331	6	23	151	22
208	INCOME BEFORE INCOME TAXES		3,013		15,455	1,910	5,230	87	360	2,322	(67)
209	Income Taxes	409-411	350		1,795	222	607	10	42	270	(8)
210	NET INCOME		2,663		13,660	1,689	4,622	77	319	2,053	(59)
211	RATE BASE		243,231		4,864	227	90	23	0	104	623
212	Return on Rate Base		1.09%								
213											
214	REVENUE REQUIREMENTS										
215	Target Rate of Return		8.3400%		8.3400%	8.3400%	8.3400%	8.3400%	8.3400%	8.3400%	8.3400%
216	Rate Base		243,231		4,864	227	90	23	0	104	623
217											
218	Operating expenses		76,192		618	26	5	2	0	17	108
219	Uncollectibles expense		15,293	Write-Offs	71	7	0	0	0	10	6
220	Depreciation expense		51,578		802	30	11	3	0	46	286
221	Regulatory Commission Expenses		1,060	Total_RR	139	20	45	0	2	16	3
222	General taxes / Other		2,760		14	1	0	0	0	0	1
223	Subtotal- Operating Costs to recover		146,883		1,644	84	61	5	2	89	403
224											
225	Target Return on Rate Base- After tax		20,285		406	19	7	2	0	9	52
226	Income taxes to recover		4,066	20.05%	81	4	2	0	0	2	10
227				16.70%							
228	Subtotal- Rev Req before GRT		171,235		2,131	107	70	7	2	99	465
229	GRT needed		10,537	6.15%	131	7	4	0	0	6	29
230	TOTAL REVENUE REQUIREMENT		181,772		2,262	113	75	7	3	105	494

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Duquesne Light Company
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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	RateBase	83	Plant	Sec-Pt	PriD-Pt	SecD-Pt	SecC-Pt	Bill-Pt
4	SW- Plant/ OM	303P	0	-	0	-	-	-	-	-	-
5	SW- Customer-related	303C	180,343	Dist	180,343	Bill	-	-	-	-	Avg-Cust
6	SW- Labor-related	303L	23,032	Labor	18,544	Labor	Sec-Lab	PriD-Lab	SecD-Lab	SecC-Lab	Bill-Lab
7	SW- AMI	303AMI	0	-	0	-	-	-	-	-	-
8	Software- RB / CIP/Cyber	303F	89,135	RateBase	69,422	DistPt	Sec-Pt	PriD-Pt	SecD-Pt	SecC-Pt	Bill-Pt
9	Intangible Plant		203,482		198,970						
10											
11	C. TRANSMISSION PLANT										
12	Transmission Plant	361	1,322,491	Tran	0	-	-	-	-	-	-
13	Transmission Plant	350-359	1,322,491		0						
14											
15	D. DISTRIBUTION PLANT										
16	Land and Land Rights	360	23,140	Dist	23,140	Prim	-	NCP-Prim	-	-	-
17	Structures and Improvements	361	101,152	Dist	101,152	Prim	-	NCP-Prim	-	-	-
18	Direct Assignment	361	1,268	Pitcairn	0	-	-	-	-	-	-
19	Station Equipment	362	618,881	Dist	618,881	Prim	-	NCP-Prim	-	-	-
20	Station Equipment- Network	362	13,188	Dist	13,188	Prim	-	NCP-Prim-Net	-	-	-
21	Poles, Towers and Fixtures	364	799,465	Dist	799,465	OH_Cond	OH_Min	NCP-Prim-NonNet	NCP-Sec-NonNet	Avg-Cust-NonNet	-
22	OH Conductors and Devices	365	824,665	Dist	824,665	OH_Cond	OH_Min	NCP-Prim-NonNet	NCP-Sec-NonNet	Avg-Cust-NonNet	-
23	UG Conduits- Radial	366	151,682	Dist	151,682	UG_Radial	UG_Rad_Min	NCP-Prim-Rad	NCP-Sec-Rad	Avg-Cust-Rad	-
24	UG Conduits- Network	366	29,494	Dist	29,494	UG_Network	UG_Net_Min	NCP-Prim-Net	NCP-Sec-Net	Avg-Cust-Net	-
25	UG Conduits- URD	366	29,494	Dist	29,494	UG_URD	UG_URD_Min	NCP-Prim-URD	-	Avg-Cust-URD	-
26	UG Conductors- Radial	367	492,198	Dist	492,198	UG_Radial	UG_Rad_Min	NCP-Prim-Rad	NCP-Sec-Rad	Avg-Cust-Rad	-
27	UG Conductors- Network	367	95,705	Dist	95,705	UG_Network	UG_Net_Min	NCP-Prim-Net	NCP-Sec-Net	Avg-Cust-Net	-
28	UG Conductors- URD	367	95,705	Dist	95,705	UG_URD	UG_URD_Min	NCP-Prim-URD	-	Avg-Cust-URD	-
29	Line Transformers- OH	368	354,174	Dist	354,174	LTrans_OH	LTr_Min_OH	NCP-Prim-NonNet	NCP-Sec-Xfmr	Avg-Cust-NonNet	-
30	Line Transformers- Radial	368	107,695	Dist	107,695	LTrans_Rad	LTr_Min_Rad	-	NCP-Sec-Rad-Xfmr	Avg-Cust-Rad	-
31	Line Transformers- Network	368	45,792	Dist	45,792	LTrans_Net	LTr_Min_Net	-	NCP-Sec-Net	Avg-Cust-Net-Xfmr	-
32	Line Transformers- URD	368	62,410	Dist	62,410	LTrans_URD	LTr_Min_URD	-	NCP-Sec-URD	Avg-Cust-URD	-
33	Services	369	135,802	Dist	135,802	Sec	Customer	-	-	Services_Cost	-
34	Meters	370	159,997	Dist	159,997	Bill	-	-	-	-	Meter_Cost
35	Street Lighting	373	72,541	Dist	72,541	Sec	Customer	-	-	StLgt-Cost	-
36	ARO- Dist Plant	ARO	1,042	Dist	1,042	DistPt	Sec-Pt	PriD-Pt	SecD-Pt	SecC-Pt	Bill-Pt
37	Distribution Plant	360-373	4,215,490		4,214,222						
38											

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Duquesne Light Company
JSS / Class ACOS Study
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Line	Account	No.	Total	JSS	Distribution	Functional	Classification	Class Allocation				
							Secondary	PrimDem	SecnDem	SecnCus	BillCus	
39	E. GENERAL PLANT											
40	General Plant	390	461,454	Labor	371,535	Labor	Sec-Lab	PriD-Lab	SecD-Lab	SecC-Lab	Bill-Lab	
41	General Plant-EV	390EV	8,053	EV	8,053	EV	-	-	-	-	EV_Cost	
42	General Plant	389-399	469,507		379,588							
43												
44	TOTAL UTILITY PLANT		<u>6,210,970</u>		<u>4,792,780</u>							
45												
46	II. DEPRECIATION RESERVE											
47	Intangible Plant	108.3	195,872	Intang	179,657	Intang	Sec-IntPt	PriD-IntPt	SecD-IntPt	SecC-IntPt	Bill-IntPt	
48	Transmission Plant	108.3	401,832	Tran	0	-	-	-	-	-	-	
49	Structures and Improvements	108.5	48,795	Dist	48,795	Prim	-	NCP-Prim	-	-	-	
50	Direct Assignment	108.5	278	Pitcairn	0	-	-	-	-	-	-	
51	Station Equipment	108.5	208,958	Dist	208,958	Prim	-	NCP-Prim	-	-	-	
52	Poles, Towers and Fixtures	108.5	220,877	Dist	220,877	OH_Cond	OH_Min	NCP-Prim-NonNet	NCP-Sec-NonNet	Avg-Cust-NonNet	-	
53	OH Conductors and Devices	108.5	231,615	Dist	231,615	OH_Cond	OH_Min	NCP-Prim-NonNet	NCP-Sec-NonNet	Avg-Cust-NonNet	-	
54	UG Conduits	108.5	52,458	Dist	52,458	UG_Total	UG-Tot	PriD-UG	SecD-UG	SecC-UG	-	
55	UG Conductors	108.5	161,607	Dist	161,607	UG_Total	UG-Tot	PriD-UG	SecD-UG	SecC-UG	-	
56	Line Transformers	108.5	174,548	Dist	174,548	LTrans_Tot	LTr-Tot	PriD-LTr	SecD-LTr	SecC-LTr	-	
57	Services	108.5	42,659	Dist	42,659	Sec	Customer	-	-	Services_Cost	-	
58	Meters	108.5	55,578	Dist	55,578	Bill	-	-	-	-	Meter_Cost	
59	Street Lighting	108.5	22,093	Dist	22,093	Sec	Customer	-	-	StLgt-Cost	-	
60	EV Assets	108EV	1,507	EV	1,507	EV	-	-	-	-	EV_AccDep	
61	General	108.6	207,442	Labor	167,020	Labor	Sec-Lab	PriD-Lab	SecD-Lab	SecC-Lab	Bill-Lab	
62	Depreciation Reserve	108	2,026,119		1,567,371							
63												
64	III. OTHER RATE BASE ITEMS											
65	Cash Working Capital	131	51,318	OMxSupp	43,013	OM	Sec-OM	PriD-OM	SecD-OM	SecC-OM	Bill-OM	
66	Cash Working Capital- Supp	131	10,248	Supp	0	-	-	-	-	-	-	
67	Materials & Supplies		30,383	M&S	25,176	Plant	Sec-Pt	PriD-Pt	SecD-Pt	SecC-Pt	Bill-Pt	
68	Capitalized Pension											
69	Customer Deposits		(19,318)	Dep_CIAC	(9,318)	Bill	-	-	-	-	CustDeposits	
70	ADIT-EV		(339)	EV	(339)	EV	-	-	-	-	EV_Cost	
71	ADIT- Transmission	154	(190,527)	Tran	0	-	-	-	-	-	-	
72	ADIT- Distribution	154	(522,870)	PlantxTrans	(522,723)	DistPt	Sec-Pt	PriD-Pt	SecD-Pt	SecC-Pt	Bill-Pt	
73	ADIT- General	182	(19,443)	Labor	(15,654)	Labor	Sec-Lab	PriD-Lab	SecD-Lab	SecC-Lab	Bill-Lab	
74	Other Rate Base	131-283	(660,548)		(479,845)							
75												
76	TOTAL RATE BASE		<u>3,524,303</u>		<u>2,745,564</u>							
77												

Duquesne Light Company
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Line	Account	No.	Total	JSS	Distribution	Functional	Classification	Class Allocation			
							Secondary	PrimDem	SecnDem	SecnCus	BillCus
78	I. OPERATING AND MAINTENANCE EXPENSES										
79	B. TRANSMISSION EXPENSE										
80	POLR Expense										
81	Transmission Expense										
82	Transmission Expense										
83											
84	C. DISTRIBUTION EXPENSE										
85	Ops Supv & Engineering	580	12,069	PlantxTrans	12,066	D-Labor-Op	Sec-Lab	PriD-Lab	SecD-Lab	SecC-Lab	Bill-Lab
86	Load Dispatching	581	1,124	Dist	1,124	Prim	-	NCP-Prim	-	-	-
87	Station Expenses	582	644	PlantxTrans	644	Prim	-	NCP-Prim	-	-	-
88	OH Line Expenses	583	513	PlantxTrans	513	OH_Cond	OH_Min	NCP-Prim-NonNet	NCP-Sec-NonNet	Avg-Cust-NonNet	-
89	UG Line Expenses	584	1,043	PlantxTrans	1,043	UG_Total	UG-Tot	PriD-UG	SecD-UG	SecC-UG	-
90	Meter Expenses	586	2,430	PlantxTrans	2,429	Bill	-	-	-	-	Meter_Tech
91	Customer Installation Expenses	587	9	PlantxTrans	9	Bill	-	-	-	-	Avg-Cust
92	Misc. Distribution Expenses	588	10,074	PlantxTrans	10,071	DistPt	Sec-Pt	PriD-Pt	SecD-Pt	SecC-Pt	Bill-Pt
93	Rents	589	0	-	0	-	-	-	-	-	-
94	Maint Supv & Engineering	590	(166)	PlantxTrans	(166)	D-Labor-Mnt	Sec-Lab	PriD-Lab	SecD-Lab	SecC-Lab	Bill-Lab
95	Maint of Structures	591	171	PlantxTrans	171	Prim	-	NCP-Prim	-	-	-
96	Maint of Station Equip	592	3,571	PlantxTrans	3,570	Prim	-	NCP-Prim	-	-	-
97	Maint of OH Lines	593	22,558	PlantxTrans	22,552	OH_Cond	OH_Min	NCP-Prim-NonNet	NCP-Sec-NonNet	Avg-Cust-NonNet	-
98	Maint of UG Lines	594	1,426	PlantxTrans	1,426	UG_Total	UG-Tot	PriD-UG	SecD-UG	SecC-UG	-
99	Maint of Line Transformers	595	18	PlantxTrans	18	LTrans_Tot	LTr-Tot	PriD-LTr	SecD-LTr	SecC-LTr	-
100	Maint of Lighting	596	46	Dist	46	Sec	Customer	-	-	StLgt-Cost	-
101	Maint of Meters	597	430	Dist	430	Bill	-	-	-	-	Meter_Tech
102	Maint of Misc. Plant	599	37	PlantxTrans	37	DistPt	Sec-Pt	PriD-Pt	SecD-Pt	SecC-Pt	Bill-Pt
103	Oper. & Maint. Exp.	500-599	55,997		55,982						
104											
105	D. CUSTOMER ACCOUNTS AND SERVICE										
106	Supervision	901	14,104	Dist	14,104	Bill	-	-	-	-	Acct901903
107	Meter Reading Exp	902	1,967	Dist	1,967	Bill	-	-	-	-	Meters
108	Customer Records & Coll	903	1,609	Dist	1,609	Bill	-	-	-	-	Acct901903
109	Uncollectible Accounts	904	14,003	Dist	14,003	Bill	-	-	-	-	Write-Offs
110	OPEN	904	0	-	0	-	-	-	-	-	-
111	Customer Accts. Exp.	901-905	31,683		31,683						
112											
113	Customer Assistance	908	2,884	Dist	2,884	Bill	-	-	-	-	Avg-Cust
114	Beneficial Elec	908BE	1,181	Dist	1,181	Prim	-	BenElec	-	-	-
115	Customer Service Exp.	908-916	2,884		2,884						
116	Customer Accts. & Serv. Exp.	901-919	34,567		34,567						

Duquesne Light Company
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Line	Account	No.	Total	JSS	Distribution	Functional	Classification	Class Allocation				
							Secondary	PrimDem	SecnDem	SecnCus	BillCus	
117												
118	E. ADMINISTRATIVE AND GENERAL											
119	A&G Salaries	920	47,325	Labor	38,103	Labor	Sec-Lab	PriD-Lab	SecD-Lab	SecC-Lab	Bill-Lab	
120	A&G Cust	920CC	3,638	Dist	3,638	Bill	-	-	-	-	Avg-Cust	
121	A&G Other- Meters	921M	1,080	Dist	1,080	Bill	-	-	-	-	Meter_Cost	
122	A&G Other- AG	921	12,698	Labor	10,224	Labor	Sec-Lab	PriD-Lab	SecD-Lab	SecC-Lab	Bill-Lab	
123	Outside Services- Customer Care	923CC	3,307	Dist	3,307	Bill	-	-	-	-	Avg-Cust	
124	Outside Services- Other	923	30,224	Labor	24,335	Labor	Sec-Lab	PriD-Lab	SecD-Lab	SecC-Lab	Bill-Lab	
125	Property Insurance	924	7,639	Plant	5,896	Plant	Sec-Pt	PriD-Pt	SecD-Pt	SecC-Pt	Bill-Pt	
126	Injuries & Damages	925	1,323	Labor	1,065	Labor	Sec-Lab	PriD-Lab	SecD-Lab	SecC-Lab	Bill-Lab	
127	Empl Pensions & Benefits	926	17,964	Labor	14,464	Labor	Sec-Lab	PriD-Lab	SecD-Lab	SecC-Lab	Bill-Lab	
128	Regulatory Commission	928	913	Dist	913	Bill	-	-	-	-	Dist_Rev	
129	A&G-EV	930EV	2,186	EV	2,186	EV	-	-	-	-	EV_OM	
130	Marketing, Communications	930	10	Dist	10	Bill	-	-	-	-	Avg-Cust	
131	Misc. General Plant	930	7,415	Labor	5,970	Labor	Sec-Lab	PriD-Lab	SecD-Lab	SecC-Lab	Bill-Lab	
132	General Plant Rent	931	4,212	Labor	3,391	Labor	Sec-Lab	PriD-Lab	SecD-Lab	SecC-Lab	Bill-Lab	
133	Misc Genl Plant- Metering	935M	0	-	0	-	-	-	-	-	-	
134	Misc Genl Plant- Other	935P	9,475	Labor	7,629	Labor	Sec-Lab	PriD-Lab	SecD-Lab	SecC-Lab	Bill-Lab	
135	Admin & Genl. Exp.	920-932	149,409		122,210							
136												
137	Total Operating Expenses		<u>239,973</u>		<u>212,758</u>							
138												
139	II. DEPRECIATION EXPENSE											
140	Intangible- Customers	403	29,133	Dist	29,133	Bill	-	-	-	-	Avg-Cust	
141	Intangible- Labor	403	3,495	Labor	2,814	Labor	Sec-Lab	PriD-Lab	SecD-IntPt	#REF!	Bill-Lab	
142	Intangible- Rate Base	403	23,379	RateBase	18,209	Plant	Sec-Pt	PriD-Pt	NCP-Sec-Net	SecC-Pt	Bill-Pt	
143	Transmission Plant	403	29,549	Tran	0	-	-	-	-	-	-	
144	Structures and Improvements	403	2,346	Dist	2,346	Prim	-	NCP-Prim	-	-	-	
145	Direct assignment	403	34	Pitcairn	0	-	-	-	-	-	-	
146	Station Equipment	403	13,438	Dist	13,438	Prim	-	NCP-Prim	-	-	-	
147	Poles, Towers and Fixtures	403	17,381	Dist	17,381	OH_Cond	OH_Min	NCP-Prim-NonNet	NCP-Sec-NonNet	Avg-Cust-NonNet	-	
148	OH Conductors and Devices	403	22,296	Dist	22,296	OH_Cond	OH_Min	NCP-Prim-NonNet	NCP-Sec-NonNet	Avg-Cust-NonNet	-	
149	UG Conduits	403	3,042	Dist	3,042	UG_Total	UG-Tot	PriD-UG	SecD-UG	SecC-UG	-	
150	UG Conductors	403	19,194	Dist	19,194	UG_Total	UG-Tot	PriD-UG	SecD-UG	SecC-UG	-	
151	Line Transformers	403	18,839	Dist	18,839	LTran_Tot	LTr-Tot	PriD-LTr	SecD-LTr	SecC-LTr	-	
152	Services	403	2,481	Dist	2,481	Sec	Customer	-	-	Services_Cost	-	
153	Meters	403	10,836	Dist	10,836	Bill	-	-	-	-	Meter_Cost	

Duquesne Light Company
JSS / 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
154	Street Lighting	403	3,170	Dist	3,170	Sec	Customer	-	-	StLgt-Cost	-
155	General / Common Plant	364	24,412	Labor	19,655	Labor	Sec-Lab	PriD-Lab	SecD-Lab	SecC-Lab	Bill-Lab
156	Depr / Amort-EV	403EV	805	EV	805	EV	-	-	-	-	EV_DeprExp
157	Amort Exp- Reg Assets- Tran										
158	Amort Exp- Reg Assets- Dist		15,058	Dist	15,058	DistPt	Sec-Pt	PriD-Pt	SecD-Pt	SecC-Pt	Bill-Pt
159	Depreciation Expense	403	238,888		198,697						
160											
161	III. TAXES and OTHER										
162	A. GENERAL TAXES										
163	Payroll related	408	8,598	Labor	6,923	Labor	Sec-Lab	PriD-Lab	SecD-Lab	SecC-Lab	Bill-Lab
164	PURTA, Real estate	408.16	2,184	Plant	1,686	Plant	Sec-Pt	PriD-Pt	SecD-Pt	SecC-Pt	Bill-Pt
165	Capital stock		0	-	0	-	-	-	-	-	-
166	Other	408	100	Plant	77	Plant	Sec-Pt	PriD-Pt	SecD-Pt	SecC-Pt	Bill-Pt
167	General Taxes		10,882		8,685						
168											
169	B. GROSS RECEIPTS TAX										
170	Gross Receipts tax		58,960	GRT_Rev	37,642	GRT_Rev	Sec-Rev	Dist_Rev	Dist_Rev	Dist_Rev	Dist_Rev
171	Gross Receipts Tax		58,960		37,642						
172											
173	B. FEDERAL / STATE INCOME TAXES										
174	State Income Tax Expense		9,677	PATax_Pres	3,859	Pretax	Sec-Pretax	PriD-PreTax	SecD-PreTax	SecC-PreTax	Bill-PreTax
175	Federal Income Tax Expense		34,363	FedTax_Pres	18,861	Pretax	Sec-Pretax	PriD-PreTax	SecD-PreTax	SecC-PreTax	Bill-PreTax
176	Income Taxes	409-411	9,677		3,859						
177	Total Taxes	408-411	79,519		50,186						
178											
179	TOTAL EXPENSES		558,380		461,641						
180											
181	IV. OPERATING REVENUES at Present Rates										
182	Distribution Revenue		635,883	Dist	635,883	DistBill_RR-PF	Sec-RetRRPF	Dist_Rev	Dist_Rev	Dist_Rev	Dist_Rev
183	Transmission Revenue		186,272	Tran	0	-	-	-	-	-	-
184	POLR Revenue		276,728	Supp	0	-	-	-	-	-	-
185	Forfeited Discounts		4,593	Dist	4,593	Bill	-	-	-	-	Write-Offs
186	Misc Service Revenue		1,975	Dist	1,975	DistBill_RR-PF	Sec-RetRRPF	Dist_Rev	Dist_Rev	Dist_Rev	Dist_Rev
187	Rent For Electric Property		12,146	Dist	12,146	OH_Cond	OH_Min	NCP-Prim-NonNet	NCP-Sec-NonNet	Avg-Cust	-
188	Other Electric Revenues		143	Pitcairn	0	-	-	-	-	-	-
189	Operating Revenues		1,117,740		654,597						
190											
191	TOTAL EXPENSES		558,380		461,641						
192	V. NET INCOME at Present Rates		559,360		192,956						

Duquesne Light Company
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Fully Projected Future Test Year
Allocator Assignments

Line	Account	No.	Total	JSS	Distribution	Functional	Classification	Class Allocation					
							Secondary	PrimDem	SecnDem	SecnCus	BillCus		
193													
194	SUMMARY REPORT												
195	OPERATING REVENUES												
196	Utility Revenues	440-446	1,103,476		640,476								
197	Other Operating Revenues	450-456	14,264		14,121								
198	Total Operating Revenues		1,117,740		654,597								
199													
200	OPERATING EXPENSES												
201	Distribution / Transmission	580-599	55,997		55,982								
202	Customer Acctg & Service	901-919	34,567		34,567								
203	Admin & General	920-932	149,409		122,210								
204	Total Operating Expenses		239,973		212,758								
205													
206	Depreciation Expense	403	238,888		198,697								
207	Taxes Other Than Income Tax / Other	408	69,842		46,327								
208	INCOME BEFORE INCOME TAXES		569,037		196,815								
209	Income Taxes	409-411	9,677		3,859								
210	NET INCOME		<u>559,360</u>		<u>192,956</u>								
211	RATE BASE		<u>3,524,303</u>		<u>2,745,564</u>								
212	Return on Rate Base		15.87%		7.03%								
213													
214	REVENUE REQUIREMENTS												
215	Target Rate of Return												
216	Rate Base												
217													
218	Operating expenses												
219	Uncollectibles expense		15,185		15,293	Bill	-	-	-	-	-	-	Write-Offs
220	Depreciation expense												
221	Regulatory Commission Expenses		1,048		1,060	Bill	-	-	-	-	-	-	Total_RR
222	General taxes / Other												
223	Subtotal- Operating Costs to recover												
224													
225	Target Return on Rate Base- After tax												
226	Income taxes to recover												
227													
228	Subtotal- Rev Req before GRT												
229	GRT needed												
230	TOTAL REVENUE REQUIREMENT												

Duquesne Light Company
JSS / Class ACOS Study
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JSS Factors

0	Allocator Name	Total	Supply	Trans- mission	Pitcairn	Contract	Distribution
1	None	0					
2		0.00%	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%	0.00%
6							
7	Tran	1		1			
8		100.00%	0.00%	100.00%	0.00%	0.00%	0.00%
9							
10	Pitcairn	1			1		
11		100.00%	0.00%	0.00%	100.00%	0.00%	0.00%
12							
13	Contract	1				1	
14		100.00%	0.00%	0.00%	0.00%	100.00%	0.00%
15							
16	Dist	1					1
17		100.00%	0.00%	0.00%	0.00%	0.00%	100.00%
18							
19	EV	1					1
20		100.00%	0.00%	0.00%	0.00%	0.00%	100.00%
21							
22	Other_Rev	-	-	-	-	-	-
23		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
24							
25	GRT_Rev	999,323	276,728	84,594	-	-	638,001
26		100.00%	27.69%	8.47%	0.00%	0.00%	63.84%
27							
28	Dep_CIAC	(19,318)		(10,000)			(9,318)
29		100.00%	0.00%	51.77%	0.00%	0.00%	48.23%
30							
31	Labor	56,269	-	10,956	9	-	45,304
32		100.00%	0.00%	19.47%	0.02%	0.00%	80.51%
33							
34	M&S	30,384	-	5,207	-	-	25,177
35		100.00%	0.00%	17.14%	0.00%	0.00%	82.86%
36							

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

0	Allocator Name	Total	Supply	Trans- mission	Pitcairn	Contract	Distribution
37	OMxSupp	255,246		41,269	37	-	213,939
38		100.00%	0.00%	16.17%	0.01%	0.00%	83.82%
39							
40	Intang	292,617	249	23,951	26	-	268,392
41		100.00%	0.08%	8.18%	0.01%	0.00%	91.72%
42							
43	Revenue_Pres	1,098,883	276,728	186,272	-	-	635,883
44		100.00%	25.18%	16.95%	0.00%	0.00%	57.87%
45							
46	PATax_Pres	9,678	58	5,757	3	-	3,859
47		100.00%	0.60%	59.49%	0.03%	0.00%	39.88%
48							
49	FedTax_Pres	34,365	141	15,354	8	-	18,862
50		100.00%	0.41%	44.68%	0.02%	0.00%	54.89%
51							
52	IncTax_Prop	67,501	241	18,918	21	-	48,321
53		100.00%	0.36%	28.03%	0.03%	0.00%	71.59%
54							
55	Pretax	291,101	949	94,458	60	-	195,634
56		100.00%	0.33%	32.45%	0.02%	0.00%	67.20%
57							
58	RateBase	3,710,908	10,334	809,448	916	-	2,890,210
59		100.00%	0.28%	21.81%	0.02%	0.00%	77.88%
60							
61	Plant	6,300,105	249	1,436,290	1,364	-	4,862,202
62		100.00%	0.00%	22.80%	0.02%	0.00%	77.18%
63							
64	PlantxTrans	4,863,566			1,364	-	4,862,202
65		100.00%	0.00%	0.00%	0.03%	0.00%	99.97%
66							
67	RevReq_Prop	1,210,340	276,894	177,611	184	-	755,651
68		100.00%	22.88%	14.67%	0.02%	0.00%	62.43%
69							

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

	Allocator Name	Total	Primary	Secondary	Billing
0					
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	EV	100.00%			100.00%
14		100.00%	0.00%	0.00%	100.00%
15					
16	OH_COND	100.00%	79.62%	20.38%	0.00%
17		100.00%	79.62%	20.38%	0.00%
18					
19	UG_Radial	100.00%	89.87%	10.13%	0.00%
20		100.00%	89.87%	10.13%	0.00%
21					
22	UG_Network	100.00%	82.75%	17.25%	0.00%
23		100.00%	82.75%	17.25%	0.00%
24					
25	UG_URD	100.00%	87.38%	12.62%	0.00%
26		100.00%	87.38%	12.62%	0.00%
27					
28	LTrans_OH	100.00%	12.35%	87.65%	0.00%
29		100.00%	12.35%	87.65%	0.00%
30					
31	LTrans_Rad	100.00%	0.00%	100.00%	0.00%
32		100.00%	0.00%	100.00%	0.00%
33					
34	LTrans_Net	100.00%	0.00%	100.00%	0.00%
35		100.00%	0.00%	100.00%	0.00%
36					

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

0

	Allocator Name	Total	Primary	Secondary	Billing
37	LTrans_URD	100.00%	0.00%	100.00%	0.00%
38		100.00%	0.00%	100.00%	0.00%
39					
40	LTrans_Tot	570,071	43,746	526,325	-
41		100.00%	7.67%	92.33%	0.00%
42					
43	UG_Total	894,278	791,650	102,628	-
44		100.00%	88.52%	11.48%	0.00%
45					
46	Revenue	635,883	353,495	129,974	152,414
47		100.00%	55.59%	20.44%	23.97%
48					
49	Rev_PF	721,094	399,818	146,821	174,455
50		100.00%	55.45%	20.36%	24.19%
51					
52	DistBill_RR-PF	737,817	410,161	150,809	176,847
53		100.00%	55.59%	20.44%	23.97%
54					
55	GRT_Rev	635,883	353,495	129,974	152,414
56		100.00%	55.59%	20.44%	23.97%
57					
58	GRT_Prop	43,036	23,858	8,760	10,418
59		100.00%	55.44%	20.36%	24.21%
60					
61	Misc_Rev	-			-
62		0.00%	0.00%	0.00%	0.00%
63					
64	Labor	45,304	23,021	5,400	16,883
65		100.00%	50.81%	11.92%	37.27%
66					
67	D-Labor-Op	14,120	8,791	2,566	2,763
68		100.00%	62.26%	18.17%	19.57%
69					
70	D-Labor-Mnt	14,498	11,903	2,165	430
71		100.00%	82.10%	14.93%	2.97%
72					

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

0

	Allocator Name	Total	Primary	Secondary	Billing
73	Labor_Pt	200.00%	115.22%	37.31%	47.48%
74		100.00%	57.61%	18.65%	23.74%
75					
76	OM	213,939	98,779	24,053	91,108
77		100.00%	46.17%	11.24%	42.59%
78					
79	Intang	268,392	57,011	21,483	189,898
80		100.00%	21.24%	8.00%	70.75%
81					
82	DistPt	4,214,222	2,885,537	1,168,649	160,037
83		100.00%	68.47%	27.73%	3.80%
84					
85	Pretax	195,634	137,948	54,673	3,013
86		100.00%	70.51%	27.95%	1.54%
87					
88	Plant	4,862,202	3,131,337	1,234,420	496,444
89		100.00%	64.40%	25.39%	10.21%
90					

ClassFctr
 Classification Factors
 Fac
 Exh 6-8C

Duquesne Light Company
JSS / 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%	4.72%	0.00%	95.28%
14		100.00%	4.72%	0.00%	95.28%
15					
16	UG_Rad_Min	100.00%	69.21%	0.00%	30.79%
17		100.00%	69.21%	0.00%	30.79%
18					
19	UG_Net_Min	100.00%	59.64%	0.00%	40.36%
20		100.00%	59.64%	0.00%	40.36%
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%	14.38%	0.00%	85.62%
26		100.00%	14.38%	0.00%	85.62%
27					
28	LTr_Min_Rad	100.00%	85.89%	0.00%	14.11%
29		100.00%	85.89%	0.00%	14.11%
30					
31	LTr_Min_Net	100.00%	12.57%	0.00%	87.43%
32		100.00%	12.57%	0.00%	87.43%
33					
34	LTr_Min_URD	100.00%	15.64%	0.00%	84.36%
35		100.00%	15.64%	0.00%	84.36%
36					

ClassFctr
 Classification Factors
 Fac
 Exh 6-8C

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

0	Allocator Name	Total	Demand	Commodity	Customer
37	Sec_RB	740925	143,728	-	597,198
38		100.00%	19.40%	0.00%	80.60%
39					
40	Sec-Pt	1,212,937	232,807	-	980,131
41		100.00%	19.19%	0.00%	80.81%
42					
43	Sec-GenPt	44289	6,442	-	37,846
44		100.00%	14.55%	0.00%	85.45%
45					
46	Sec-IntPt	21,483	4,021	-	17,462
47		100.00%	18.72%	0.00%	81.28%
48					
49	Sec-OM	24,053	3,351	-	20,702
50		100.00%	13.93%	0.00%	86.07%
51					
52	Sec-Lab	5,400	786	-	4,615
53		100.00%	14.55%	0.00%	85.45%
54					
55	Sec-Rev	129,974	24,458	-	105,516
56		100.00%	18.82%	0.00%	81.18%
57					
58	UG-Tot	24,177	13,670	-	10,506
59		100.00%	56.54%	0.00%	43.46%
60					
61	LTr-Tot	526,325	152,654	-	373,672
62		100.00%	29.00%	0.00%	71.00%
63					
64	Sec-Pretax	54,673	10,698	-	43,974
65		100.00%	19.57%	0.00%	80.43%
66					
67	Sec-LabPt	200.00%	33.74%	0.00%	166.26%
68		100.00%	16.87%	0.00%	83.13%
69					
70	Sec-RetRRPF	150,809	28,379	-	122,430
71		100.00%	18.82%	0.00%	81.18%
72					

Duquesne Light Company
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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	EV_Cost	8,053,023	-	-	-	-	865,654	2,147,988	-	-
14		100.00%	0.00%	0.00%	0.00%	0.00%	10.75%	26.67%	0.00%	0.00%
15										
16	EV_DeprExp	805	-	-	-	-	86,565	214,799	-	-
17		100.00%	0.00%	0.00%	0.00%	0.00%	10.75%	26.67%	0.00%	0.00%
18										
19	EV_AccDep	287,020	-	-	-	-	2,178	4,494	-	-
20		100.00%	0.00%	0.00%	0.00%	0.00%	0.76%	1.57%	0.00%	0.00%
21										
22	EV_OM	2,185,730	1,115,443	117,193	17,023	-	242,691	348,691	-	-
23		100.00%	51.03%	5.36%	0.78%	0.00%	11.10%	15.95%	0.00%	0.00%
24										
25	908CV	0	-	-	-	-	-	-	-	-
26		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
27										
28	MWh-Meter	12,594,842	3,410,149	465,994	72,129	126,500	633,846	1,949,090	51,533	186,315
29		100.00%	27.08%	3.70%	0.57%	1.00%	5.03%	15.48%	0.41%	1.48%
30										
31	ICP	2,617	1,051	70	20	27	151	430	9	32
32		100.00%	40.14%	2.68%	0.76%	1.05%	5.78%	16.44%	0.35%	1.23%
33										
34	NCP	3,061	1,155	177	22	31	158	453	14	46
35		100.00%	37.73%	5.79%	0.72%	1.00%	5.17%	14.80%	0.47%	1.50%
36										
37	NCP-Prim	2,809	1,155	177	22	31	158	453	14	46
38		100.00%	41.12%	6.31%	0.78%	1.09%	5.63%	16.12%	0.51%	1.64%
39										
40	NCP-Prim-Net	76	-	-	-	1	3	16	1	2
41		100.00%	0.00%	0.00%	0.00%	0.70%	3.92%	20.71%	0.76%	2.55%
42										

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0	Allocator Name	Total	GL	GLH	L	HVPS	SE	SL	UMS
1	None	-							
2		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%
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	EV_Cost	8,053,023	5,039,381	-	-	-	-	-	-
14		100.00%	62.58%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
15									
16	EV_DeprExp	805	503,938	-	-	-	-	-	-
17		100.00%	62.58%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
18									
19	EV_AccDep	287,020	280,347	-	-	-	-	-	-
20		100.00%	97.68%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
21									
22	EV_OM	2,185,730	344,690	-	-	-	-	-	-
23		100.00%	15.77%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
24									
25	908CV	0	-	-	-	-	-	-	-
26		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
27									
28	MWh-Meter	12,594,842	2,580,000	299,657	978,658	1,768,100	25,300	21,303	26,268
29		100.00%	20.48%	2.38%	7.77%	14.04%	0.20%	0.17%	0.21%
30									
31	ICP	2,617	465	53	159	145	-	-	3
32		100.00%	17.77%	2.04%	6.09%	5.56%	0.00%	0.00%	0.12%
33									
34	NCP	3,061	498	64	174	250	9	6	4
35		100.00%	16.27%	2.09%	5.69%	8.15%	0.29%	0.19%	0.12%
36									
37	NCP-Prim	2,809	496	64	174	-	9	6	4
38		100.00%	17.64%	2.28%	6.20%	0.00%	0.32%	0.21%	0.13%
39									
40	NCP-Prim-Net	76	33	15	6	-	-	-	-
41		100.00%	43.92%	20.00%	7.44%	0.00%	0.00%	0.00%	0.00%
42									

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0	Allocator Name	Total	RS	RH	RA	GS	GM<25	GM>25	GMH<25	GMH>25
43	NCP-Prim-NonNet	2,734	1,155	177	22	30	155	437	14	44
44		100.00%	42.26%	6.49%	0.80%	1.10%	5.68%	16.00%	0.51%	1.61%
45										
46	NCP-Prim-URD	163	139	21	3	-	-	-	-	-
47		100.00%	85.29%	13.09%	1.62%	0.00%	0.00%	0.00%	0.00%	0.00%
48										
49	NCP-Prim-Rad	1,413	29	4	1	30	155	437	14	44
50		100.00%	2.04%	0.31%	0.04%	2.12%	10.98%	30.95%	0.98%	3.12%
51										
52	NCP-Sec	2,721	1,155	177	22	31	158	453	14	46
53		100.00%	42.46%	6.52%	0.81%	1.12%	5.81%	16.65%	0.53%	1.69%
54										
55	NCP-Sec-Xfmr	1,267	-	25	-	-	100	435	7	44
56		100.00%	0.00%	1.94%	0.00%	0.00%	7.93%	34.35%	0.57%	3.49%
57										
58	NCP-Sec-Net	76	-	-	-	1	3	16	1	2
59		100.00%	0.00%	0.00%	0.00%	0.70%	3.92%	20.71%	0.76%	2.55%
60										
61	NCP-Sec-NonNet	2,645	1,155	177	22	30	155	437	14	44
62		100.00%	43.67%	6.70%	0.83%	1.13%	5.87%	16.53%	0.52%	1.67%
63										
64	NCP-Sec-URD	163	139	21	3	-	-	-	-	-
65		100.00%	85.29%	13.09%	1.62%	0.00%	0.00%	0.00%	0.00%	0.00%
66										
67	NCP-Sec-Rad	1,325	29	4	1	30	155	437	14	44
68		100.00%	2.18%	0.33%	0.04%	2.27%	11.72%	33.02%	1.05%	3.33%
69										
70	NCP-Sec-Rad-Xfmr	1,278	-	-	-	25	151	436	13	44
71		100.00%	0.00%	0.00%	0.00%	1.95%	11.84%	34.11%	1.05%	3.44%
72										
73	MWh- Tx Level	13,645,889	3,742,080	511,352	79,149	138,813	695,542	2,138,807	56,549	204,450
74		100.00%	27.42%	3.75%	0.58%	1.02%	5.10%	15.67%	0.41%	1.50%
75										
76	Billed-MW	18,511	0	0	0	0	2,615	6,093	126	258
77		100.00%	0.00%	0.00%	0.00%	0.00%	14.13%	32.91%	0.68%	1.39%
78										
79	Avg-Cust	614,099	491,698	51,660	7,504	26,182	19,838	6,221	2,510	669
80		100.00%	80.07%	8.41%	1.22%	4.26%	3.23%	1.01%	0.41%	0.11%
81										
82	Bills	7,369,183	5,900,376	619,915	90,048	314,180	238,056	74,651	30,126	8,028
83		100.00%	80.07%	8.41%	1.22%	4.26%	3.23%	1.01%	0.41%	0.11%
84										

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0	Allocator Name	Total	GL	GLH	L	HVPS	SE	SL	UMS
43	NCP-Prim-NonNet	2,734	462	49	168	-	9	6	4
44		100.00%	16.91%	1.79%	6.16%	0.00%	0.33%	0.22%	0.14%
45									
46	NCP-Prim-URD	163	-	-	-	-	-	-	-
47		100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
48									
49	NCP-Prim-Rad	1,413	462	49	168	-	9	6	4
50		100.00%	32.72%	3.47%	11.92%	0.00%	0.64%	0.42%	0.27%
51									
52	NCP-Sec	2,721	460	61	124	-	9	6	4
53		100.00%	16.92%	2.25%	4.55%	0.00%	0.33%	0.22%	0.14%
54									
55	NCP-Sec-Xfmr	1,267	458	61	124	-	9	3	-
56		100.00%	36.19%	4.82%	9.76%	0.00%	0.71%	0.25%	0.00%
57									
58	NCP-Sec-Net	76	33	15	6	-	-	-	-
59		100.00%	43.92%	20.00%	7.44%	0.00%	0.00%	0.00%	0.00%
60									
61	NCP-Sec-NonNet	2,645	427	46	118	-	9	6	4
62		100.00%	16.15%	1.74%	4.46%	0.00%	0.34%	0.23%	0.14%
63									
64	NCP-Sec-URD	163	-	-	-	-	-	-	-
65		100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
66									
67	NCP-Sec-Rad	1,325	427	46	118	-	9	6	4
68		100.00%	32.26%	3.48%	8.91%	0.00%	0.68%	0.45%	0.28%
69									
70	NCP-Sec-Rad-Xfmr	1,278	427	46	118	-	9	6	3
71		100.00%	33.41%	3.60%	9.24%	0.00%	0.71%	0.45%	0.20%
72									
73	MWh- Tx Level	13,645,889	2,822,216	328,315	1,062,516	1,786,136	27,763	23,377	28,825
74		100.00%	20.68%	2.41%	7.79%	13.09%	0.20%	0.17%	0.21%
75									
76	Billed-MW	18,511	6,825	397	2,196	0	0	0	0
77		100.00%	36.87%	2.15%	11.86%	0.00%	0.00%	0.00%	0.00%
78									
79	Avg-Cust	614,099	759	89	25	11	1	958	5,974
80		100.00%	0.12%	0.01%	0.00%	0.00%	0.00%	0.16%	0.97%
81									
82	Bills	7,369,183	9,104	1,071	297	132	12	11,496	71,691
83		100.00%	0.12%	0.01%	0.00%	0.00%	0.00%	0.16%	0.97%
84									

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0	Allocator Name	Total	RS	RH	RA	GS	GM<25	GM>25	GMH<25	GMH>25
85	Avg-Cust-Net	801	-	-	-	191	292	160	62	35
86		100.00%	0.00%	0.00%	0.00%	23.85%	36.45%	19.98%	7.74%	4.37%
87										
88	Avg-Cust-Net-Xfmr	123	-	-	-	0	10	43	2	8
89		100.00%	0.00%	0.00%	0.00%	0.06%	7.84%	34.52%	1.84%	6.31%
90										
91	Avg-Cust-NonNet	613,287	491,698	51,660	7,504	25,991	19,546	6,061	2,448	634
92		100.00%	80.17%	8.42%	1.22%	4.24%	3.19%	0.99%	0.40%	0.10%
93										
94	Avg-Cust-URD	47,417	42,324	4,447	646	-	-	-	-	-
95		100.00%	89.26%	9.38%	1.36%	0.00%	0.00%	0.00%	0.00%	0.00%
96										
97	Avg-Cust-Rad	565,881	449,374	47,213	6,858	25,991	19,546	6,061	2,448	634
98		100.00%	79.41%	8.34%	1.21%	4.59%	3.45%	1.07%	0.43%	0.11%
99										
100	Services_Cost	349,720	277,214	29,125	4,231	15,356	15,689	4,920	1,985	529
101		100.00%	79.27%	8.33%	1.21%	4.39%	4.49%	1.41%	0.57%	0.15%
102										
103	Meters	608,264	497,161	42,664	6,640	26,346	23,836	7,070	2,707	688
104		100.00%	81.73%	7.01%	1.09%	4.33%	3.92%	1.16%	0.45%	0.11%
105										
106	Meter_Cost	115,298,926	62,260,871	5,444,674	831,713	9,525,604	#####	#####	2,176,437	1,160,733
107		100.00%	54.00%	4.72%	0.72%	8.26%	17.95%	9.62%	1.89%	1.01%
108										
109	Meter_Tech	315,275	248,615	21,364	3,321	14,926	16,904	6,411	1,870	646
110		100.00%	78.86%	6.78%	1.05%	4.73%	5.36%	2.03%	0.59%	0.20%
111										
112	AMI_Cost	44,090,351	29,189,156	2,526,690	389,884	2,880,860	5,193,219	2,602,476	552,645	270,645
113		100.00%	66.20%	5.73%	0.88%	6.53%	11.78%	5.90%	1.25%	0.61%
114										
115	BenElec	1,181,000	806,576	110,218	17,060	3,616	18,117	55,711	1,473	5,325
116		100.00%	68.30%	9.33%	1.44%	0.31%	1.53%	4.72%	0.12%	0.45%
117										
118	Dist_Rev	635,883	332,087	39,356	4,742	15,408	37,291	74,251	3,778	7,418
119		100.00%	52.22%	6.19%	0.75%	2.42%	5.86%	11.68%	0.59%	1.17%
120										
121	Total_Rev	1,411,006	620,047	74,165	10,451	25,389	85,323	205,139	7,583	20,004
122		100.00%	43.94%	5.26%	0.74%	1.80%	6.05%	14.54%	0.54%	1.42%
123										
124	Supp_Rev	689,660	224,708	30,787	4,758	8,314	41,634	125,240	3,389	11,985
125		100.00%	32.58%	4.46%	0.69%	1.21%	6.04%	18.16%	0.49%	1.74%
126										

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0	Allocator Name	Total	GL	GLH	L	HVPS	SE	SL	UMS
85	Avg-Cust-Net	801	48	12	1	-	-	-	-
86		100.00%	5.99%	1.50%	0.12%	0.00%	0.00%	0.00%	0.00%
87									
88	Avg-Cust-Net-Xfmr	123	48	12	1	-	-	-	-
89		100.00%	38.90%	9.72%	0.81%	0.00%	0.00%	0.00%	0.00%
90									
91	Avg-Cust-NonNet	613,287	711	77	24	-	1	958	5,974
92		100.00%	0.12%	0.01%	0.00%	0.00%	0.00%	0.16%	0.97%
93									
94	Avg-Cust-URD	47,417	-	-	-	-	-	-	-
95		100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
96									
97	Avg-Cust-Rad	565,881	711	77	24	11	1	958	5,974
98		100.00%	0.13%	0.01%	0.00%	0.00%	0.00%	0.17%	1.06%
99									
100	Services_Cost	349,720	600	71	0	0	0	0	0
101		100.00%	0.17%	0.02%	0.00%	0.00%	0.00%	0.00%	0.00%
102									
103	Meters	608,264	972	115	49	16	-	-	-
104		100.00%	0.16%	0.02%	0.01%	0.00%	0.00%	0.00%	0.00%
105									
106	Meter_Cost	115,298,926	1,788,818	213,098	86,613	23,072	-	-	-
107		100.00%	1.55%	0.18%	0.08%	0.02%	0.00%	0.00%	0.00%
108									
109	Meter_Tech	315,275	1,011	127	69	14	-	-	-
110		100.00%	0.32%	0.04%	0.02%	0.00%	0.00%	0.00%	0.00%
111									
112	AMI_Cost	44,090,351	411,615	48,731	19,152	5,279	-	-	-
113		100.00%	0.93%	0.11%	0.04%	0.01%	0.00%	0.00%	0.00%
114									
115	BenElec	1,181,000	73,744	8,565	27,973	50,538	723	609	751
116		100.00%	6.24%	0.73%	2.37%	4.28%	0.06%	0.05%	0.06%
117									
118	Dist_Rev	635,883	75,319	8,772	23,336	408	1,604	10,639	1,474
119		100.00%	11.84%	1.38%	3.67%	0.06%	0.25%	1.67%	0.23%
120									
121	Total_Rev	1,411,006	185,217	21,501	64,191	74,219	2,837	11,640	3,300
122		100.00%	13.13%	1.52%	4.55%	5.26%	0.20%	0.82%	0.23%
123									
124	Supp_Rev	689,660	107,704	12,509	40,855	73,811	1,233	1,001	1,733
125		100.00%	15.62%	1.81%	5.92%	10.70%	0.18%	0.15%	0.25%
126									

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0	Allocator Name	Total	RS	RH	RA	GS	GM<25	GM>25	GMH<25	GMH>25
127	Trans_Rev	85,463	63,252	4,022	951	1,667	6,398	5,648	416	601
128		100.00%	74.01%	4.71%	1.11%	1.95%	7.49%	6.61%	0.49%	0.70%
129										
130	Total_Rev_POLR	1,544,922	684,104	46,386	11,499	26,183	91,269	231,921	7,913	21,849
131		100.00%	44.28%	3.00%	0.74%	1.69%	5.91%	15.01%	0.51%	1.41%
132										
133	Revenue-Res	704,662	620,047	74,165	10,451	0	0	0	0	0
134		100.00%	87.99%	10.52%	1.48%	0.00%	0.00%	0.00%	0.00%	0.00%
135										
136	CustDeposits	7,717,413	4,590,348	574,358	39,865	455,002	759,771	835,441	70,427	75,844
137		100.00%	59.48%	7.44%	0.52%	5.90%	9.84%	10.83%	0.91%	0.98%
138										
139	Acct901903	100.00%	79.36%	11.74%	0.73%	2.59%	3.05%	1.54%	0.39%	0.22%
140		100.00%	79.36%	11.74%	0.73%	2.59%	3.05%	1.54%	0.39%	0.22%
141										
142	Write-Offs	100.00%	78.43%	13.42%	0.47%	1.68%	2.93%	1.81%	0.37%	0.28%
143		100.00%	78.43%	13.42%	0.47%	1.68%	2.93%	1.81%	0.37%	0.28%
144										
145	StLgt-Cost	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
146		100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
147										
148	Cust-Res	551	492	52	8	0	0	0	0	0
149		100.00%	89.26%	9.38%	1.36%	0.00%	0.00%	0.00%	0.00%	0.00%
150										
151	PriD-RB	1,906,054	636,719	97,714	12,124	23,825	123,458	357,120	11,424	36,486
152		100.00%	33.41%	5.13%	0.64%	1.25%	6.48%	18.74%	0.60%	1.91%
153										
154	PriD-Lab	23,021	8,549	1,312	163	272	1,410	4,043	129	411
155		100.00%	37.14%	5.70%	0.71%	1.18%	6.13%	17.56%	0.56%	1.79%
156										
157	PriD-DxPt	2,885,537	975,893	149,770	18,582	35,885	185,929	537,099	17,174	54,840
158		100.00%	33.82%	5.19%	0.64%	1.24%	6.44%	18.61%	0.60%	1.90%
159										
160	PriD-Pt	3,074,327	1,046,002	160,530	19,917	38,119	197,495	570,254	18,232	58,213
161		100.00%	34.02%	5.22%	0.65%	1.24%	6.42%	18.55%	0.59%	1.89%
162										
163	PriD-IntPt	57,011	19,691	3,022	375	702	3,634	10,482	335	1,069
164		100.00%	34.54%	5.30%	0.66%	1.23%	6.37%	18.39%	0.59%	1.88%
165										
166	PriD-GenPt	188,790	70,110	10,760	1,335	2,234	11,566	33,155	1,058	3,373
167		100.00%	37.14%	5.70%	0.71%	1.18%	6.13%	17.56%	0.56%	1.79%
168										

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0	Allocator Name	Total	GL	GLH	L	HVPS	SE	SL	UMS
127	Trans_Rev	85,463	2,195	220	0	0	0	1	93
128		100.00%	2.57%	0.26%	0.00%	0.00%	0.00%	0.00%	0.11%
129									
130	Total_Rev_POLR	1,544,922	221,385	25,539	75,220	83,725	2,837	11,640	3,452
131		100.00%	14.33%	1.65%	4.87%	5.42%	0.18%	0.75%	0.22%
132									
133	Revenue-Res	704,662	0	0	0	0	0	0	0
134		100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
135									
136	CustDeposits	7,717,413	315,857	-	-	-	250	250	-
137		100.00%	4.09%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
138									
139	Acct901903	100.00%	0.35%	0.04%	0.00%	0.00%	0.00%	0.00%	0.00%
140		100.00%	0.35%	0.04%	0.00%	0.00%	0.00%	0.00%	0.00%
141									
142	Write-Offs	100.00%	0.46%	0.05%	0.00%	0.00%	0.00%	0.06%	0.04%
143		100.00%	0.46%	0.05%	0.00%	0.00%	0.00%	0.06%	0.04%
144									
145	StLgt-Cost	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	0.00%
146		100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	0.00%
147									
148	Cust-Res	551	0	0	0	0	0	0	0
149		100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
150									
151	PriD-RB	1,906,054	398,685	56,946	137,083	10	6,962	4,603	2,895
152		100.00%	20.92%	2.99%	7.19%	0.00%	0.37%	0.24%	0.15%
153									
154	PriD-Lab	23,021	4,431	579	1,554	-	80	53	33
155		100.00%	19.25%	2.51%	6.75%	0.00%	0.35%	0.23%	0.15%
156									
157	PriD-DxPt	2,885,537	597,995	84,351	206,206	-	10,501	6,944	4,367
158		100.00%	20.72%	2.92%	7.15%	0.00%	0.36%	0.24%	0.15%
159									
160	PriD-Pt	3,074,327	634,336	89,097	218,949	-	11,161	7,380	4,642
161		100.00%	20.63%	2.90%	7.12%	0.00%	0.36%	0.24%	0.15%
162									
163	PriD-IntPt	57,011	11,633	1,616	4,025	-	206	136	86
164		100.00%	20.40%	2.83%	7.06%	0.00%	0.36%	0.24%	0.15%
165									
166	PriD-GenPt	188,790	36,340	4,747	12,743	-	659	436	274
167		100.00%	19.25%	2.51%	6.75%	0.00%	0.35%	0.23%	0.15%
168									

Duquesne Light Company
JSS / 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
169	PriD-UG	791,650	105,131	16,134	2,002	13,020	67,623	200,543	6,465	20,718
170		100.00%	13.28%	2.04%	0.25%	1.64%	8.54%	25.33%	0.82%	2.62%
171										
172	PriD-LTr	43,746	18,486	2,837	352	480	2,484	6,998	222	706
173		100.00%	42.26%	6.49%	0.80%	1.10%	5.68%	16.00%	0.51%	1.61%
174										
175	PriD-Pretax	137,948	104,491	9,958	1,158	5,715	7,295	3,666	856	296
176		100.00%	75.75%	7.22%	0.84%	4.14%	5.29%	2.66%	0.62%	0.21%
177										
178	SecD-RB	143,728	10,344	2,116	197	2,012	13,597	43,214	1,222	4,425
179		100.00%	7.20%	1.47%	0.14%	1.40%	9.46%	30.07%	0.85%	3.08%
180										
181	SecD-Lab	786	89	16	2	11	71	222	6	23
182		100.00%	11.35%	1.99%	0.22%	1.45%	9.05%	28.21%	0.83%	2.90%
183										
184	SecD-DxPt	226,364	16,139	3,343	307	3,134	21,432	68,251	1,919	6,984
185		100.00%	7.13%	1.48%	0.14%	1.38%	9.47%	30.15%	0.85%	3.09%
186										
187	SecD-Pt	232,807	16,870	3,471	321	3,227	22,015	70,069	1,972	7,171
188		100.00%	7.25%	1.49%	0.14%	1.39%	9.46%	30.10%	0.85%	3.08%
189										
190	SecD-IntPt	4,021	305	62	6	56	379	1,204	34	123
191		100.00%	7.57%	1.53%	0.14%	1.39%	9.42%	29.95%	0.85%	3.07%
192										
193	SecD-UG	58,029	984	151	19	1,113	5,795	17,573	570	1,833
194		100.00%	1.70%	0.26%	0.03%	1.92%	9.99%	30.28%	0.98%	3.16%
195										
196	SecD-LTr	152,654	8,327	2,144	159	1,842	14,714	48,079	1,266	4,889
197		100.00%	5.45%	1.40%	0.10%	1.21%	9.64%	31.50%	0.83%	3.20%
198										
199	SecD-Pretax	10,698	11,119	1,243	154	394	242	(908)	34	(103)
200		100.00%	103.93%	11.62%	1.44%	3.68%	2.26%	-8.49%	0.32%	-0.97%
201										
202	SecC-RB	597,198	421,566	44,291	6,434	21,956	20,499	14,740	2,973	2,342
203		100.00%	70.59%	7.42%	1.08%	3.68%	3.43%	2.47%	0.50%	0.39%
204										
205	SecC-Lab	4,615	3,432	361	52	183	157	82	22	12
206		100.00%	74.36%	7.81%	1.13%	3.97%	3.40%	1.77%	0.47%	0.26%
207										
208	SecC-DxPt	942,284	662,917	69,649	10,117	34,328	32,158	23,601	4,657	3,754
209		100.00%	70.35%	7.39%	1.07%	3.64%	3.41%	2.50%	0.49%	0.40%
210										

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

0	Allocator Name	Total	GL	GLH	L	HVPS	SE	SL	UMS
169	PriD-UG	791,650	234,846	40,779	76,712	-	3,697	2,444	1,537
170		100.00%	29.67%	5.15%	9.69%	0.00%	0.47%	0.31%	0.19%
171									
172	PriD-LTr	43,746	7,399	784	2,696	-	144	96	60
173		100.00%	16.91%	1.79%	6.16%	0.00%	0.33%	0.22%	0.14%
174									
175	PriD-Pretax	137,948	571	(652)	(1,321)	164	145	5,122	483
176		100.00%	0.41%	-0.47%	-0.96%	0.12%	0.11%	3.71%	0.35%
177									
178	SecD-RB	143,728	45,919	7,093	12,044	-	841	487	217
179		100.00%	31.95%	4.94%	8.38%	0.00%	0.59%	0.34%	0.15%
180									
181	SecD-Lab	786	238	38	62	-	4	3	1
182		100.00%	30.24%	4.87%	7.87%	0.00%	0.54%	0.32%	0.16%
183									
184	SecD-DxPt	226,364	72,349	11,056	19,013	-	1,332	768	337
185		100.00%	31.96%	4.88%	8.40%	0.00%	0.59%	0.34%	0.15%
186									
187	SecD-Pt	232,807	74,297	11,370	19,520	-	1,367	789	347
188		100.00%	31.91%	4.88%	8.38%	0.00%	0.59%	0.34%	0.15%
189									
190	SecD-IntPt	4,021	1,278	196	335	-	23	14	6
191		100.00%	31.78%	4.88%	8.34%	0.00%	0.58%	0.34%	0.15%
192									
193	SecD-UG	58,029	20,221	4,148	4,983	-	308	203	128
194		100.00%	34.85%	7.15%	8.59%	0.00%	0.53%	0.35%	0.22%
195									
196	SecD-LTr	152,654	49,586	6,634	13,328	-	971	529	187
197		100.00%	32.48%	4.35%	8.73%	0.00%	0.64%	0.35%	0.12%
198									
199	SecD-Pretax	10,698	(1,281)	(414)	(171)	15	(8)	348	36
200		100.00%	-11.97%	-3.87%	-1.60%	0.14%	-0.08%	3.25%	0.34%
201									
202	SecC-RB	597,198	10,476	2,535	221	0	1	45,275	3,888
203		100.00%	1.75%	0.42%	0.04%	0.00%	0.00%	7.58%	0.65%
204									
205	SecC-Lab	4,615	43	10	1	0	0	224	37
206		100.00%	0.94%	0.22%	0.02%	0.00%	0.00%	4.84%	0.80%
207									
208	SecC-DxPt	942,284	17,050	4,130	359	1	1	73,527	6,036
209		100.00%	1.81%	0.44%	0.04%	0.00%	0.00%	7.80%	0.64%
210									

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Duquesne Light Company
JSS / 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-Pt	980,131	691,059	72,605	10,547	35,832	33,443	24,273	4,835	3,853
212		100.00%	70.51%	7.41%	1.08%	3.66%	3.41%	2.48%	0.49%	0.39%
213										
214	SecC-IntPt	17,462	12,385	1,301	189	644	596	419	86	66
215		100.00%	70.92%	7.45%	1.08%	3.69%	3.41%	2.40%	0.49%	0.38%
216										
217	SecC-UG	44,599	30,050	3,157	459	3,001	3,872	1,956	762	403
218		100.00%	67.38%	7.08%	1.03%	6.73%	8.68%	4.39%	1.71%	0.90%
219										
220	SecC-LTr	373,672	272,157	28,594	4,153	11,987	12,133	16,611	1,864	2,818
221		100.00%	72.83%	7.65%	1.11%	3.21%	3.25%	4.45%	0.50%	0.75%
222										
223	SecC-UG	44,599	30,050	3,157	459	3,001	3,872	1,956	762	403
224		100.00%	67.38%	7.08%	1.03%	6.73%	8.68%	4.39%	1.71%	0.90%
225										
226	SecC-Pretax	43,974	13,046	2,070	148	390	4,007	10,348	329	960
227		100.00%	29.67%	4.71%	0.34%	0.89%	9.11%	23.53%	0.75%	2.18%
228										
229	Bill-RB	243,231	164,848	17,960	2,126	13,040	22,998	12,732	2,430	1,167
230		100.00%	67.77%	7.38%	0.87%	5.36%	9.46%	5.23%	1.00%	0.48%
231										
232	Bill-Lab	16,883	13,374	1,725	142	548	626	283	75	36
233		100.00%	79.21%	10.22%	0.84%	3.25%	3.71%	1.67%	0.44%	0.21%
234										
235	Bill-DxLab	3,901	3,031	290	39	177	217	91	24	9
236		100.00%	77.69%	7.43%	0.99%	4.55%	5.55%	2.33%	0.61%	0.24%
237										
238	Bill-DxPt	160,037	86,423	7,558	1,154	13,221	28,718	15,399	3,021	1,611
239		100.00%	54.00%	4.72%	0.72%	8.26%	17.94%	9.62%	1.89%	1.01%
240										
241	Bill-Pt	306,546	196,098	21,709	2,316	17,717	34,720	19,865	3,636	1,905
242		100.00%	63.97%	7.08%	0.76%	5.78%	11.33%	6.48%	1.19%	0.62%
243										
244	Bill-IntPt	189,898	151,563	16,064	2,282	8,066	6,382	2,114	799	228
245		100.00%	79.81%	8.46%	1.20%	4.25%	3.36%	1.11%	0.42%	0.12%
246										
247	Bill-Pretax	3,013	(31,710)	(4,172)	(192)	(1,881)	1,317	12,982	68	1,302
248		100.00%	-1052.58%	-138.48%	-6.36%	-62.43%	43.71%	430.93%	2.25%	43.22%
249										
250	Bill-OM	91,108	70,922	9,426	740	2,800	3,580	1,994	401	209
251		100.00%	77.84%	10.35%	0.81%	3.07%	3.93%	2.19%	0.44%	0.23%
252										

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

0	Allocator Name	Total	GL	GLH	L	HVPS	SE	SL	UMS
211	SecC-Pt	980,131	17,405	4,213	367	1	1	75,360	6,337
212		100.00%	1.78%	0.43%	0.04%	0.00%	0.00%	7.69%	0.65%
213									
214	SecC-IntPt	17,462	294	71	6	0	0	1,289	116
215		100.00%	1.69%	0.41%	0.04%	0.00%	0.00%	7.38%	0.66%
216									
217	SecC-UG	44,599	548	133	12	0	0	34	212
218		100.00%	1.23%	0.30%	0.03%	0.00%	0.00%	0.08%	0.48%
219									
220	SecC-LTr	373,672	15,899	3,929	335	0	0	441	2,750
221		100.00%	4.25%	1.05%	0.09%	0.00%	0.00%	0.12%	0.74%
222									
223	SecC-UG	44,599	548	133	12	0	0	34	212
224		100.00%	1.23%	0.30%	0.03%	0.00%	0.00%	0.08%	0.48%
225									
226	SecC-Pretax	43,974	10,900	1,157	3,636	64	251	(3,176)	(156)
227		100.00%	24.79%	2.63%	8.27%	0.15%	0.57%	-7.22%	-0.36%
228									
229	Bill-RB	243,231	4,864	227	90	23	0	104	623
230		100.00%	2.00%	0.09%	0.04%	0.01%	0.00%	0.04%	0.26%
231									
232	Bill-Lab	16,883	61	6	1	0	0	1	5
233		100.00%	0.36%	0.04%	0.01%	0.00%	0.00%	0.00%	0.03%
234									
235	Bill-DxLab	3,901	20	2	1	0	0	0	0
236		100.00%	0.52%	0.05%	0.02%	0.00%	0.00%	0.00%	0.01%
237									
238	Bill-DxPt	160,037	2,483	296	120	32	0	0	0
239		100.00%	1.55%	0.18%	0.08%	0.02%	0.00%	0.00%	0.00%
240									
241	Bill-Pt	306,546	8,027	345	129	34	0	6	39
242		100.00%	2.62%	0.11%	0.04%	0.01%	0.00%	0.00%	0.01%
243									
244	Bill-IntPt	189,898	317	32	9	4	0	282	1,757
245		100.00%	0.17%	0.02%	0.00%	0.00%	0.00%	0.15%	0.93%
246									
247	Bill-Pretax	3,013	15,455	1,910	5,230	87	360	2,322	(67)
248		100.00%	513.00%	63.41%	173.59%	2.89%	11.97%	77.09%	-2.21%
249									
250	Bill-OM	91,108	791	45	39	2	2	42	115
251		100.00%	0.87%	0.05%	0.04%	0.00%	0.00%	0.05%	0.13%
252									

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Duquesne Light Company
JSS / 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	PriD-OM	98,779	37,356	5,719	713	1,154	5,972	17,105	545	1,739
254		100.00%	37.82%	5.79%	0.72%	1.17%	6.05%	17.32%	0.55%	1.76%
255										
256	SecC-OM	20,702	15,477	1,626	236	825	699	359	97	52
257		100.00%	74.76%	7.85%	1.14%	3.99%	3.38%	1.74%	0.47%	0.25%
258										
259	SecD-OM	3,351	402	70	8	48	301	939	27	96
260		100.00%	12.01%	2.10%	0.23%	1.44%	8.98%	28.01%	0.82%	2.87%
261										
262	Total-OM	213,939	124,157	16,842	1,697	4,827	10,553	20,397	1,070	2,096
263		100.00%	58.03%	7.87%	0.79%	2.26%	4.93%	9.53%	0.50%	0.98%
264										
265	Dist_NetRev	640,476	335,689	39,973	4,764	15,485	37,426	74,334	3,795	7,431
266		100.00%	52.41%	6.24%	0.74%	2.42%	5.84%	11.61%	0.59%	1.16%
267										
268	DistPlant	4,214,222	1,741,372	230,320	30,161	86,567	268,237	644,351	26,770	67,189
269		100.00%	41.32%	5.47%	0.72%	2.05%	6.37%	15.29%	0.64%	1.59%
270										
271	Labor	45,304	25,443	3,414	358	1,015	2,264	4,629	232	482
272		100.00%	56.16%	7.54%	0.79%	2.24%	5.00%	10.22%	0.51%	1.06%
273										
274	All_Labor	80,021	45,701	6,057	647	1,858	3,944	7,883	407	821
275		100.00%	57.11%	7.57%	0.81%	2.32%	4.93%	9.85%	0.51%	1.03%
276										
277	Total_RR	755,651	372,150	48,720	5,767	17,324	43,747	93,956	4,424	9,734
278		100.00%	49.25%	6.45%	0.76%	2.29%	5.79%	12.43%	0.59%	1.29%
279										

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

0	Allocator Name	Total	GL	GLH	L	HVPS	SE	SL	UMS
253	PriD-OM	98,779	18,719	2,416	6,582	51	341	225	142
254		100.00%	18.95%	2.45%	6.66%	0.05%	0.34%	0.23%	0.14%
255									
256	SecC-OM	20,702	187	44	4	0	0	929	167
257		100.00%	0.90%	0.21%	0.02%	0.00%	0.00%	4.49%	0.81%
258									
259	SecD-OM	3,351	1,003	160	262	-	18	11	5
260		100.00%	29.94%	4.77%	7.81%	0.00%	0.54%	0.32%	0.16%
261									
262	Total-OM	213,939	20,700	2,665	6,886	53	361	1,207	429
263		100.00%	9.68%	1.25%	3.22%	0.02%	0.17%	0.56%	0.20%
264									
265	Dist_NetRev	640,476	75,340	8,774	23,336	408	1,604	10,642	1,476
266		100.00%	11.76%	1.37%	3.64%	0.06%	0.25%	1.66%	0.23%
267									
268	DistPlant	4,214,222	689,877	99,833	225,699	33	11,835	81,238	10,740
269		100.00%	16.37%	2.37%	5.36%	0.00%	0.28%	1.93%	0.25%
270									
271	Labor	45,304	4,774	633	1,618	0	85	280	76
272		100.00%	10.54%	1.40%	3.57%	0.00%	0.19%	0.62%	0.17%
273									
274	All_Labor	80,021	8,100	1,074	2,744	1	144	480	160
275		100.00%	10.12%	1.34%	3.43%	0.00%	0.18%	0.60%	0.20%
276									
277	Total_RR	755,651	98,901	13,955	32,071	62	1,676	11,150	2,013
278		100.00%	13.09%	1.85%	4.24%	0.01%	0.22%	1.48%	0.27%
279									

Duquesne Light Company
FULLY PROJECTED FUTURE TEST YEAR ENDING DECEMBER 31, 2025
Class Allocated Cost of Service Study (ACOS)

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Duquesne Light Company
FULLY PROJECTED FUTURE TEST YEAR ENDING DECEMBER 31, 2025 FULL
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	12,595	3,410	466	72	126	634	1,949	52	186
2	ICP	MW	2,617.3	1,050.5	70.2	19.8	27.4	151.3	430.4	9.1	32.2
3	NCP	MW	3,061.5	1,155.1	177.3	22.0	30.6	158.2	453.0	14.4	46.1
4	NCP-Prim	MW	2,809.2	1,155.1	177.3	22.0	30.6	158.2	453.0	14.4	46.1
5	NCP-Prim-Net	MW	75.6	0.0	0.0	0.0	0.5	3.0	15.7	0.6	1.9
6	NCP-Prim-NonNet	MW	2,733.5	1,155.1	177.3	22.0	30.0	155.2	437.3	13.9	44.1
7	NCP-Prim-URD	MW	162.5	138.6	21.3	2.6	0.0	0.0	0.0	0.0	0.0
8	NCP-Prim-Rad	MW	1,412.9	28.9	4.4	0.5	30.0	155.2	437.3	13.9	44.1
9	NCP-Sec	MW	2,720.8	1,155.1	177.3	22.0	30.6	158.2	453.0	14.4	46.1
10	NCP-Sec-Xfmr	MW	1,266.5	0.0	24.6	0.0	0.0	100.4	435.0	7.2	44.2
11	NCP-Sec-Net	MW	75.6	0.0	0.0	0.0	0.5	3.0	15.7	0.6	1.9
12	NCP-Sec-NonNet	MW	2,645.1	1,155.1	177.3	22.0	30.0	155.2	437.3	13.9	44.1
13	NCP-Sec-URD	MW	162.5	138.6	21.3	2.6	0.0	0.0	0.0	0.0	0.0
14	NCP-Sec-Rad	MW	1,324.5	28.9	4.4	0.5	30.0	155.2	437.3	13.9	44.1
15	NCP-Sec-Rad-Xfmr	MW	1,278.4	0.0	0.0	0.0	24.9	151.3	436.1	13.4	44.0
16	MWh- Tx Level	GWh	13,646	3,742	511	79	139	696	2,139	57	204
17	Avg-Cust	#	614,099	491,698	51,660	7,504	26,182	19,838	6,221	2,510	669
18	Avg-Cust-Net	#	801	0	0	0	191	292	160	62	35
19	Avg-Cust-Net-Xfmr	#	123	0	0	0	0	10	43	2	8
20	Avg-Cust-NonNet	#	613,287	491,698	51,660	7,504	25,991	19,546	6,061	2,448	634
21	Avg-Cust-URD	#	47,417	42,324	4,447	646					
22	Avg-Cust-Rad	#	565,881	449,374	47,213	6,858	25,991	19,546	6,061	2,448	634
23	Services_Cost	#	349,720	277,214	29,125	4,231	15,356	15,689	4,920	1,985	529
24	Meters	#	608,264	497,161	42,664	6,640	26,346	23,836	7,070	2,707	688
25	Meter_Cost	\$000	115,299	62,261	5,445	832	9,526	20,692	11,095	2,176	1,161
26	Meter_Tech	\$000	315,275	248,615	21,364	3,321	14,926	16,904	6,411	1,870	646
27	AMI_Cost	\$000	44,090	29,189	2,527	390	2,881	5,193	2,602	553	271
28	BenElec	\$000	1,181	807	110	17	4	18	56	1	5
29	Dist_Rev	\$000	635,883	332,087	39,356	4,742	15,408	37,291	74,251	3,778	7,418
30	Total_Rev	\$000	1,411,006	620,047	74,165	10,451	25,389	85,323	205,139	7,583	20,004
31	Supp_Rev	\$000	689,660	224,708	30,787	4,758	8,314	41,634	125,240	3,389	11,985
32	Trans_Rev	\$000	85,463	63,252	4,022	951	1,667	6,398	5,648	416	601
33	Total_Rev_POLR	\$000	1,544,922	684,104	46,386	11,499	26,183	91,269	231,921	7,913	21,849
34	Revenue-Res	\$000	704,662	620,047	74,165	10,451					
35	CustDeposits	\$000	7,717	4,590	574	40	455	760	835	70	76
36	Acct901903	\$000	100.00%	79.36%	11.74%	0.73%	2.59%	3.05%	1.54%	0.39%	0.22%
37											
38	Write-Offs	\$000	100.00%	78.43%	13.42%	0.47%	1.68%	2.93%	1.81%	0.37%	0.28%
39	StLgt-Cost	\$000	1								
40	Calls_In	#	100.00%	81.78%	8.55%	1.25%	3.40%	2.74%	1.19%	0.34%	0.13%
41	Bills	#	7,369,183	5,900,376	619,915	90,048	314,180	238,056	74,651	30,126	8,028
42	MWh-Res	MWh	3,948	3,410	466	72					
43	Cust-Res	#	550,862	491,698	51,660	7,504					
44	Cust-NonRes	#	63,237	0	0	0	26,182	19,838	6,221	2,510	669

Duquesne Light Company
LY PROJECTED FUTURE TEST YEAR ENDING DECEMBER 31, 2025
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	12,595	2,580	300	979	1,768	25	21	26
2	ICP	MW	2,617.3	465.0	53.4	159.4	145.4	0.0	0.0	3.3
3	NCP	MW	3,061.5	498.2	64.1	174.1	249.7	9.0	6.0	3.8
4	NCP-Prim	MW	2,809.2	495.6	64.1	174.1	0.0	9.0	6.0	3.8
5	NCP-Prim-Net	MW	75.6	33.2	15.1	5.6	0.0	0.0	0.0	0.0
6	NCP-Prim-NonNet	MW	2,733.5	462.3	49.0	168.5	0.0	9.0	6.0	3.8
7	NCP-Prim-URD	MW	162.5	0.0	0.0	0.0	0.0	0.0	0.0	0.0
8	NCP-Prim-Rad	MW	1,412.9	462.3	49.0	168.5	0.0	9.0	6.0	3.8
9	NCP-Sec	MW	2,720.8	460.5	61.2	123.7	0.0	9.0	6.0	3.8
10	NCP-Sec-Xfmr	MW	1,266.5	458.4	61.0	123.6	0.0	9.0	3.1	0.0
11	NCP-Sec-Net	MW	75.6	33.2	15.1	5.6	0.0	0.0	0.0	0.0
12	NCP-Sec-NonNet	MW	2,645.1	427.2	46.1	118.1	0.0	9.0	6.0	3.8
13	NCP-Sec-URD	MW	162.5	0.0	0.0	0.0	0.0	0.0	0.0	0.0
14	NCP-Sec-Rad	MW	1,324.5	427.2	46.1	118.1	0.0	9.0	6.0	3.8
15	NCP-Sec-Rad-Xfmr	MW	1,278.4	427.1	46.1	118.1	0.0	9.0	5.8	2.6
16	MWh- Tx Level	GWh	13,646	2,822	328	1,063	1,786	28	23	29
17	Avg-Cust	#	614,099	759	89	25	11	1	958	5,974
18	Avg-Cust-Net	#	801	48	12	1	0	0	0	0
19	Avg-Cust-Net-Xfmr	#	123	48	12	1	0	0	0	0
20	Avg-Cust-NonNet	#	613,287	711	77	24		1	958	5,974
21	Avg-Cust-URD	#	47,417							
22	Avg-Cust-Rad	#	565,881	711	77	24	11	1	958	5,974
23	Services_Cost	#	349,720	600	71	0	0	0	0	0
24	Meters	#	608,264	972	115	49	16			
25	Meter_Cost	\$000	115,299	1,789	213	87	23			
26	Meter_Tech	\$000	315,275	1,011	127	69	14			
27	AMI_Cost	\$000	44,090	412	49	19	5			
28	BenElec	\$000	1,181	74	9	28	51	1	1	1
29	Dist_Rev	\$000	635,883	75,319	8,772	23,336	408	1,604	10,639	1,474
30	Total_Rev	\$000	1,411,006	185,217	21,501	64,191	74,219	2,837	11,640	3,300
31	Supp_Rev	\$000	689,660	107,704	12,509	40,855	73,811	1,233	1,001	1,733
32	Trans_Rev	\$000	85,463	2,195	220	0	0	0	1	93
33	Total_Rev_POLR	\$000	1,544,922	221,385	25,539	75,220	83,725	2,837	11,640	3,452
34	Revenue-Res	\$000	704,662							
35	CustDeposits	\$000	7,717	316	0	0	0	0	0	0
36	Acct901903	\$000	100.00%	0.35%	0.04%	0.00%	0.00%	0.00%	0.00%	0.00%
37										
38	Write-Offs	\$000	100.00%	0.46%	0.05%	0.00%	0.00%	0.00%	0.06%	0.04%
39	StLgt-Cost	\$000	1						1	
40	Calls_In	#	100.00%	0.46%	0.05%	0.11%	0.00%	0.00%	0.00%	0.00%
41	Bills	#	7,369,183	9,104	1,071	297	132	12	11,496	71,691
42	MWh-Res	MWh	3,948							
43	Cust-Res	#	550,862							
44	Cust-NonRes	#	63,237	759	89	25	11	1	958	5,974

Duquesne Light Company
FULLY PROJECTED FUTURE TEST YEAR ENDING DECEMBER 31, 2025
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	23,140	100.00%	0.00%	N/A	0			
2										
3	361	Structures & Improvements	101,152	100.00%	0.00%	N/A	0			
4										
5	362	Station Equipment	618,881	100.00%	0.00%	N/A	0			
6										
7		Station Equipment- Network	13,188	100.00%	0.00%	N/A	0			
8										
9	364	Poles, Towers & Fixtures	799,465	79.62%	20.38%	95.28%	162,963	155,271		19.42%
10										
11	365	Overhead Conductors & Devices	824,665	79.62%	20.38%	95.28%	168,100	160,166		19.42%
12										
13	366	Underground Conduits:								
14		UG Radial	151,682	89.87%	10.13%	30.79%	15,366	4,731		3.12%
15		UG Network	29,494	82.75%	17.25%	40.36%	5,089	2,054		6.96%
16		URD	29,494	87.38%	12.62%	100.00%	3,722	3,722		12.62%
17		Account 366 Total	<u>210,670</u>	88.52%	11.48%	43.46%	<u>24,177</u>	<u>10,506</u>	0	4.99%
18										
19	367	Underground Conductors:								
20		UG Radial	492,198	89.87%	10.13%	30.79%	49,860	15,351		3.12%
21		UG Network	95,705	82.75%	17.25%	40.36%	16,513	6,664		6.96%
22		URD	95,705	87.38%	12.62%	100.00%	12,077	12,077		12.62%
23		Account 367 Total	<u>683,608</u>	88.52%	11.48%	43.46%	<u>78,451</u>	<u>34,092</u>	0	4.99%
24										

Duquesne Light Company
FULLY PROJECTED FUTURE TEST YEAR ENDING DECEMBER 31, 2025
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	354,174	12.35%	87.65%	85.62%	310,428	265,788		75.04%
27		UG Radial	107,695	0.00%	100.00%	14.11%	107,695	15,200		14.11%
28		UG Network	45,792	0.00%	100.00%	87.43%	45,792	40,036		87.43%
29		URD	62,410	0.00%	100.00%	84.36%	62,410	52,647		84.36%
30		Account 368 Total	<u>570,071</u>	7.67%	92.33%	71.00%	<u>526,325</u>	<u>373,672</u>	0	65.55%
31										
32		369 Services	135,802	0.00%	100.00%	100.00%	135,802	135,802		100.00%
33		370 Meters	159,997	0.00%	100.00%	100.00%		0	159,997	100.00%
34		373 Street Lighting	72,541	0.00%	100.00%	100.00%	72,541	72,541		100.00%
35										
36			<u>4,213,180</u>	72.27%	27.73%	80.63%	<u>1,168,360</u>	<u>942,051</u>	<u>159,997</u>	26.16%

Duquesne Light Company
FULLY PROJECTED FUTURE TEST YEAR ENDING DECEMBER 31, 2025
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	2017-2019	2020-2022	Average	
4	Purchases of Conductors for OH	\$54,674	\$37,971	\$3,345	\$4,323	\$6,665	\$7,016	\$113,993	
5	Purchases for Secondary System	\$10,372	\$7,319	\$746	\$982	\$2,380	\$1,437	\$23,236	
6	Secondary component	18.97%	19.28%	22.30%	22.72%	35.71%	20.48%	20.38%	
7							Simple average	23.24%	
8	Secondary Customer Component								
9		1999-2005	2006-2009	2010-2012	2013-2016	2017-2019	2020-2022	Average	
10	Description	% of Secondary System	Unit Cost						
11	1/0 Al Triplex	95%	\$3.89	\$4.62	\$3.60	\$2.40	\$2.02	\$4.05	\$3.43
12	1/0 Al- 1 Conductor Reel	5%	\$9.79	\$12.05	\$6.53	\$4.69	\$3.02	\$4.89	\$6.83
13	Average	100%	\$4.19	\$4.99	\$3.75	\$2.51	\$2.07	\$4.09	\$3.60
14									
15	Minimum- 1/0 Al Triplex		\$3.89	\$4.62	\$3.60	\$2.40	\$2.02	\$4.05	\$3.43
16	Customer Component		92.95%	92.56%	96.09%	95.45%	97.58%	98.97%	95.28%
17							Simple average	95.60%	
18	Account 366- Underground Conduits								
19	<u>Engineering Estimates</u>								
20									
21	UG Radial								72%
22	UG Network								14%
23	URD								14%
24									<u>100%</u>
25	Account 367- Underground Conductors								
26	<u>Engineering Estimates</u>								
27									
28	UG Radial								72%
29	UG Network								14%
30	URD								14%
31									<u>100%</u>
32									
33									

Duquesne Light Company
FULLY PROJECTED FUTURE TEST YEAR ENDING DECEMBER 31, 2025
Class Allocated Cost of Service Study (ACOS)
Development of Functionalization and Classification of Distribution Assets

Accounts 366 and 367- UG Radial Portion									
Primary / Secondary Split (\$000s)									
		1999-2005	2006-2009	2010-2012	2013-2016	2017-2019	2020-2022	Average	
37	Purchases of Conductors for Radial UG	\$33,119	\$34,814	\$10,307	\$10,443	\$6,657	\$6,045	\$101,384	
38	Purchases for Secondary System	3,929	5,625	61	119	401	136	\$10,270	
39	Secondary component	11.86%	16.16%	0.59%	1.14%	6.02%	2.25%	10.13%	
40							Simple average	6.34%	
Secondary Customer Component									
		1999-2005	2006-2009	2010-2012	2013-2016	2017-2019	2020-2022	Average	
43	Description	% of Secondary System	Unit Cost						
44	3-1/c-500 600V and 4/0 Neutral	100%	\$46.41	\$56.48	\$67.57	\$66.82	\$56.63	\$58.69	\$58.77
45	Minimum- 1-1/c-1/0 and #3		\$15.15	\$16.17	\$14.97	\$13.54	\$22.25	\$26.48	\$18.09
46	Customer Component		32.64%	28.63%	22.15%	20.26%	39.29%	45.12%	30.79%
47							Simple average	31.35%	
Accounts 366 and 367- UG Network Portion									
Primary / Secondary Split									
				2010-2012	2013-2016	2017-2019	2020-2022	Average	
52	Purchases of Conductors for UG Network			\$4,411	\$4,473	\$638	\$1,004	\$10,525	
53	Purchases for Secondary System			\$616	\$730	\$86	\$384	\$1,816	
54	Secondary component			13.96%	16.33%	13.52%	38.22%	17.25%	
55							Simple average	20.51%	
		1999-2005	2006-2009	2010-2012	2013-2016	2017-2019	2020-2022	Average	
58	Description	% of Secondary	Unit Cost						
59	3-1/c-500 5kV PILC and 4/0 Neutral	100%	\$63.41	\$77.13	\$76.48	80.98	152.49	172.94	\$103.91
60	Minimum- 1-1/c-500 5kV PILC		\$32.16	\$36.76	\$32.51	32.55	54.71	62.90	\$41.93
61	Customer Component		50.72%	47.66%	42.51%	40.20%	35.88%	36.37%	40.36%
62							Simple average	42.22%	

Duquesne Light Company
FULLY PROJECTED FUTURE TEST YEAR ENDING DECEMBER 31, 2025
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							
	1999-2005	2006-2009	2010-2012	2013-2016	2017-2019	2020-2022	Average	
64								
65								
66								
67	Purchases of Conductors for URD	\$9,590	\$7,040	\$971	\$1,034	\$1,566	\$730	\$20,931
68	Purchases for Secondary System	\$1,780	\$671	\$157	\$177	\$240	(\$384)	\$2,641
69	Secondary component	18.56%	9.54%	16.17%	17.09%	15.32%	(52.57%)	12.62%
70						Simple average		4.02%
71	Secondary Customer Component							
72		1999-2005		2010-2012	2013-2016	2017-2019	2020-2022	Average
73	Description	% of Secondary System	Unit Cost					
74	4/0 Al in polyduct	100%	\$4.66	\$4.85	\$5.40	\$10.09	\$14.10	\$7.82
75	4/0 Al in polyduct- Minimum		\$4.66	\$4.85	\$5.40	\$10.09	\$14.10	\$7.82
76	Customer Component	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
77						Simple average		100.00%
78								
79	Account 368.1- Overhead Transformers							
80	Primary / Secondary Split							
81	Secondary component	89.62%	90.44%	89.32%	89.24%	79.62%	87.65%	
82						Average		
83	Secondary Customer Component							
84	Description	Number	2005	2010	2013	2017	2022	Average
85	Total account 368.1 secondary	90,651	\$1,155	\$1,935	\$2,482	\$6,548	Avg Cost \$2,354	\$2,895
86	Minimum 25 kVa	16,280	\$1,004	\$1,784	\$2,365	\$5,452	Min Cost \$1,788	\$2,478
87	Customer Component		86.95%	92.17%	95.29%	83.26%	75.94%	85.62%
88						Simple average		86.72%
89								

Duquesne Light Company
FULLY PROJECTED FUTURE TEST YEAR ENDING DECEMBER 31, 2025
Class Allocated Cost of Service Study (ACOS)
Development of Functionalization and Classification of Distribution Assets

Line	Account 368.3- UG Radial Transformers								
	Primary / Secondary Split								
90	Secondary component, estimated by Engineering								100.00%
91									
92									<u><u>100.00%</u></u>
93									
94	Secondary Customer Component								
95	Description	Number	2005	2010	2013	2017		2022	Average
96	Total account 368.3 secondary	5,571	\$6,440	\$10,421	\$15,602	\$37,898	Avg Cost	\$18,037	\$17,680
97	Minimum 25 kVa	220	\$983	\$1,390	\$1,968	\$5,773	Min Cost	\$2,363	\$2,495
98	Customer Component		<u>15.26%</u>	<u>13.34%</u>	<u>12.61%</u>	<u>15.23%</u>		<u>13.10%</u>	<u>14.11%</u>
99								Simple average	<u>13.91%</u>
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		2022	Average
107	Total account 368.5 secondary	607	\$24,372	\$46,693	\$52,867	\$122,302	Avg Cost	\$65,275	\$62,302
108	Minimum 500 kVa	204	\$20,160	\$43,866	\$49,907	\$104,766	Min Cost	\$53,658	\$54,471
109	Customer Component		<u>82.72%</u>	<u>93.94%</u>	<u>94.40%</u>	<u>85.66%</u>		<u>82.20%</u>	<u>87.43%</u>
110	Minimum to meet ANSI standards							Simple average	<u>87.79%</u>
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		2022	Average
118	Total account 368.7secondary	10,639	\$2,134	\$3,420	\$4,311	\$10,640	Avg Cost	\$6,852	\$5,471
119	Minimum 25 kVa	3,862	\$1,733	\$2,934	\$3,790	\$8,748	Min Cost	\$5,874	\$4,615
120	Customer Component		<u>81.20%</u>	<u>85.78%</u>	<u>87.91%</u>	<u>82.22%</u>		<u>85.72%</u>	<u>84.36%</u>
121								Simple average	<u>84.57%</u>

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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.		

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DEMAND ALLOCATORS

OVERVIEW

To develop the demand allocators, hourly loads by rate class were obtained for each of the eighteen years 2005-2022. 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

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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 (past rate L customers have been 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.

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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 is approximately 3.2 kW per customer; therefore in computing the allocator, peak demands above 3.2 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.

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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 is approximately 0.2 kW per customer; therefore in computing the allocator, peak demands above 0.2 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 1CP allocator is not used in the ACOS. It was developed based on average load factors over an eight-year period, computed as follows:

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

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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	Secondary
1	1CP	2022	2,652.4	1,161.9	60.8	15.8	30.5	152.4	411.5	11.7	32.5
2	1CP	2021	2,700.6	1,293.3	69.5	17.3	22.1	143.7	375.4	9.3	29.1
3	1CP	2020	2,627.6	1,268.2	64.7	16.9	19.1	142.5	373.5	9.2	30.1
4	1CP	2019	2,611.7	1,099.6	54.0	14.7	18.4	152.4	402.5	9.3	31.8
5	1CP	2018	2,756.5	1,121.0	54.2	14.9	20.8	136.4	491.0	7.4	41.5
6	1CP	2017	2,662.3	1,056.6	49.3	13.8	19.3	115.6	476.9	6.6	38.4
7	1CP	2016	2,749.5	1,040.0	51.5	13.6	22.3	130.5	495.1	6.4	39.2
8	1CP	2015	2,688.4	1,104.8	52.7	13.7	19.2	123.7	440.0	6.3	38.6
9	1CP	2014	2,638.1	945.0	46.0	11.4	17.2	121.7	471.2	7.5	40.0
10	1CP	2013	2,909.1	1,136.0	55.3	13.9	17.6	126.9	482.3	8.2	42.3
11	1CP	2012	3,051.0	1,144.2	55.2	14.3	18.8	136.8	509.1	8.2	45.2
12	1CP	2011	3,008.2	1,272.6	61.3	16.2	17.8	128.9	476.0	8.3	44.5
13	1CP	2010	2,885.6	1,053.8	53.2	13.4	20.9	154.3	538.3	7.9	42.4
14	1CP	2009	2,711.3	951.0	49.5	12.8	17.9	154.5	512.4	8.5	40.4
15	1CP	2008	2,818.6	1,097.0	55.2	14.2	17.3	182.7	478.7	12.3	38.0
16	1CP	2007	2,882.2	1,145.7	53.8	14.6	18.8	178.1	511.0	10.0	40.7
17	1CP	2006	3,049.1	1,168.6	48.0	13.2	21.8	166.2	565.1	9.2	43.0
18	1CP	2005	2,880.6	1,130.2	50.6	13.2	19.6	149.9	509.7	8.8	41.3
19	LF 1CP	2022	55.73%	38.32%	83.93%	50.08%	56.74%	51.42%	59.07%	61.92%	73.45%
20	LF 1CP	2021	54.38%	35.17%	69.22%	44.41%	60.78%	55.58%	64.03%	69.26%	75.72%
21	LF 1CP	2020	53.73%	35.39%	70.18%	43.96%	57.39%	51.76%	60.90%	64.52%	70.32%
22	LF 1CP	2019	56.96%	39.72%	86.62%	50.22%	61.30%	52.59%	62.80%	67.06%	77.65%
23	LF 1CP	2018	56.47%	41.16%	89.68%	50.61%	56.50%	50.52%	57.19%	65.87%	68.09%
24	LF 1CP	2017	56.37%	40.12%	86.92%	48.94%	57.91%	51.63%	58.76%	67.25%	71.56%
25	LF 1CP	2016	56.22%	43.90%	84.92%	49.79%	52.77%	48.87%	56.22%	75.46%	71.58%
26	LF 1CP	2015	58.70%	40.55%	85.96%	47.05%	60.07%	55.02%	62.64%	82.44%	75.44%
27	LF 1CP	2014	61.32%	46.73%	105.01%	54.74%	64.02%	55.87%	58.21%	77.16%	74.70%
28	LF 1CP	2013	56.74%	39.47%	83.41%	43.65%	61.76%	54.65%	56.29%	70.09%	70.46%
29	LF 1CP	2012	55.35%	40.90%	76.45%	43.27%	57.61%	51.50%	53.54%	64.94%	65.29%
30	LF 1CP	2011	55.49%	37.05%	73.22%	39.87%	61.59%	55.30%	57.35%	69.17%	68.21%
31	LF 1CP	2010	57.95%	45.58%	87.63%	49.06%	52.51%	48.60%	50.77%	76.26%	73.67%
32	LF 1CP	2009	57.50%	45.71%	89.42%	45.59%	56.58%	50.07%	51.34%	75.00%	74.02%
33	LF 1CP	2008	58.09%	40.66%	79.77%	40.32%	59.75%	52.81%	53.43%	73.96%	74.78%
34	LF 1CP	2007	58.40%	41.36%	81.30%	40.11%	58.29%	53.81%	53.92%	77.12%	75.49%
35	LF 1CP	2006	53.68%	38.54%	81.06%	40.69%	49.31%	49.31%	49.31%	69.34%	69.34%
36	LF 1CP	2005	57.73%	41.61%	82.20%	40.60%	55.32%	55.32%	55.32%	76.38%	76.38%
37	LF 1CP	Average	56.71%	40.66%	83.16%	45.72%	57.79%	52.48%	56.73%	71.29%	72.56%
38	Normalized kWh at Tx	13,645,889	13,645,889	3,742,080	511,352	79,149	138,813	695,542	2,138,807	56,549	204,450
39	1CP	Allocator	2,617.3	1,050.5	70.2	19.8	27.4	151.3	430.4	9.1	32.2

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Line	Allocator	Total	GL	GLH	L	HVPS	SE	SL	UMS	
			Sec-Pri-SubT	Sec-Pri	Sec-Pri	SubT	Secondary	Secondary	Secondary	
1	1CP	2022	2,652.4	446.8	52.0	120.8	152.4	0.0	0.0	3.2
2	1CP	2021	2,700.6	414.1	52.0	123.3	145.7	2.8	0.0	3.0
3	1CP	2020	2,627.6	404.2	49.5	124.3	122.7	0.0	0.0	2.6
4	1CP	2019	2,611.7	446.5	59.1	131.8	189.1	0.0	0.0	2.5
5	1CP	2018	2,756.5	485.5	59.2	169.9	152.3	0.0	0.0	2.5
6	1CP	2017	2,662.3	480.5	73.2	168.4	161.2	0.0	0.0	2.4
7	1CP	2016	2,749.5	527.1	75.2	178.4	167.4	0.0	0.0	2.7
8	1CP	2015	2,688.4	484.8	80.2	155.1	166.8	0.0	0.0	2.6
9	1CP	2014	2,638.1	521.9	84.6	169.9	199.1	0.0	0.0	2.6
10	1CP	2013	2,909.1	536.0	88.5	177.6	222.2	0.0	0.0	2.4
11	1CP	2012	3,051.0	562.3	92.3	182.8	278.9	0.0	0.0	2.8
12	1CP	2011	3,008.2	557.3	95.0	188.1	139.6	0.0	0.0	2.8
13	1CP	2010	2,885.6	571.0	95.4	179.4	153.1	0.0	0.0	2.8
14	1CP	2009	2,711.3	555.2	92.4	171.4	142.4	0.0	0.0	2.8
15	1CP	2008	2,818.6	525.3	90.0	185.3	119.6	0.0	0.0	3.0
16	1CP	2007	2,882.2	525.1	90.6	181.3	109.4	0.0	0.0	3.1
17	1CP	2006	3,049.1	544.7	93.9	177.2	196.7	0.0	0.0	1.3
18	1CP	2005	2,880.6	528.0	90.2	160.2	177.6	0.0	0.0	1.3
19	LF 1CP	2022	55.73%	69.82%	73.21%	74.88%	100.95%			98.11%
20	LF 1CP	2021	54.38%	74.65%	75.58%	75.83%	98.88%			96.47%
21	LF 1CP	2020	53.73%	73.24%	76.36%	77.51%	107.15%			102.01%
22	LF 1CP	2019	56.96%	72.71%	71.79%	75.22%	77.23%			100.39%
23	LF 1CP	2018	56.47%	69.07%	77.42%	76.00%	82.15%			98.60%
24	LF 1CP	2017	56.37%	68.79%	65.02%	72.72%	83.40%			102.14%
25	LF 1CP	2016	56.22%	65.28%	66.98%	69.20%	74.51%			99.16%
26	LF 1CP	2015	58.70%	70.92%	69.44%	81.73%	91.85%			101.71%
27	LF 1CP	2014	61.32%	67.14%	69.46%	74.56%	93.97%			101.99%
28	LF 1CP	2013	56.74%	66.63%	67.79%	73.14%	92.73%			108.57%
29	LF 1CP	2012	55.35%	64.58%	65.54%	73.35%	77.52%			93.28%
30	LF 1CP	2011	55.49%	66.90%	66.18%	73.25%	123.02%			94.49%
31	LF 1CP	2010	57.95%	66.52%	68.32%	77.21%	97.86%			99.56%
32	LF 1CP	2009	57.50%	66.70%	68.88%	73.38%	82.40%			101.40%
33	LF 1CP	2008	58.09%	72.23%	71.71%	78.40%	118.32%			102.40%
34	LF 1CP	2007	58.40%	71.41%	71.65%	78.23%	133.95%			104.24%
35	LF 1CP	2006	53.68%	68.54%	66.94%	74.56%	79.97%			101.20%
36	LF 1CP	2005	57.73%	71.97%	71.49%	90.57%	74.54%			110.41%
37	LF 1CP	Average	56.71%	69.28%	70.21%	76.10%	93.91%			100.90%
38	Normalized kWh at Tx	13,645,889	13,645,889	2,822,216	328,315	1,062,516	1,786,136	27,763	23,377	28,825
39	1CP	Allocator	2,617.3	465.0	53.4	159.4	145.4	-	-	3.3

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Line	Allocator	Total	RS	RH	RA	GS	GM<25	GM>25	GMH<25	GMH>25	
			Secondary	Secondary	Secondary	Secondary	Secondary	Secondary	Secondary	Secondary	Secondary
40											
41	NCP- Tx Level	2022	3,047.7	1,238.0	173.6	19.4	30.8	154.2	425.5	15.8	45.2
42	NCP- Tx Level	2021	3,046.8	1,297.2	127.9	17.4	25.1	160.4	423.5	12.3	40.1
43	NCP- Tx Level	2020	2,969.3	1,304.5	120.7	17.5	20.4	150.3	403.7	12.9	42.6
44	NCP- Tx Level	2019	3,034.9	1,205.8	166.0	16.5	19.7	158.7	432.3	15.1	52.7
45	NCP- Tx Level	2018	3,184.9	1,242.3	154.1	16.5	22.6	137.6	506.3	12.6	62.5
46	NCP- Tx Level	2017	3,008.2	1,155.8	136.4	15.1	28.2	119.3	495.2	10.5	58.1
47	NCP- Tx Level	2016	3,085.3	1,178.4	130.6	15.3	22.3	130.6	499.7	12.9	56.0
48	NCP- Tx Level	2015	3,166.1	1,183.8	158.0	14.5	25.4	131.6	475.0	15.3	61.5
49	NCP- Tx Level	2014	3,119.5	1,083.5	157.6	13.0	20.8	123.0	475.8	15.0	65.1
50	NCP- Tx Level	2013	3,293.6	1,225.6	127.4	14.8	19.1	131.3	499.5	11.7	57.6
51	NCP- Tx Level	2012	3,487.2	1,328.0	110.1	16.6	19.2	137.4	511.4	11.1	50.3
52	NCP- Tx Level	2011	3,542.9	1,325.2	129.1	16.7	20.1	145.8	534.0	12.2	56.4
53	NCP- Tx Level	2010	3,432.6	1,278.4	140.9	17.2	20.9	154.8	540.2	14.0	60.2
54	NCP- Tx Level	2009	3,208.9	1,108.5	153.7	14.5	20.9	157.9	524.4	16.9	60.1
55	NCP- Tx Level	2008	3,340.0	1,189.3	134.6	15.1	19.9	198.6	520.3	17.9	55.2
56	NCP- Tx Level	2007	3,391.1	1,205.9	141.6	14.9	21.8	195.7	552.5	16.1	63.6
57	NCP- Tx Level	2006	3,448.2	1,303.6	111.2	15.2	22.2	169.8	577.2	11.9	55.7
58	NCP- Tx Level	2005	3,428.4	1,261.6	121.1	16.7	21.2	161.8	549.9	12.9	60.3
59	LF NCP	2022	48.50%	35.96%	29.40%	40.97%	56.19%	50.81%	57.12%	45.78%	52.83%
60	LF NCP	2021	48.20%	35.07%	37.64%	44.14%	53.57%	49.81%	56.77%	52.15%	54.93%
61	LF NCP	2020	47.55%	34.40%	37.64%	42.40%	53.77%	49.10%	56.35%	45.86%	49.75%
62	LF NCP	2019	49.02%	36.22%	28.17%	44.76%	57.42%	50.48%	58.46%	41.13%	46.88%
63	LF NCP	2018	48.88%	37.14%	31.54%	45.76%	51.85%	50.07%	55.45%	38.40%	45.21%
64	LF NCP	2017	49.89%	36.68%	31.42%	44.62%	39.71%	50.06%	56.59%	41.98%	47.35%
65	LF NCP	2016	50.10%	38.74%	33.51%	44.49%	52.75%	48.82%	55.71%	37.25%	50.18%
66	LF NCP	2015	49.85%	37.84%	28.66%	44.53%	45.34%	51.70%	58.02%	34.00%	47.41%
67	LF NCP	2014	51.86%	40.76%	30.65%	48.01%	52.81%	55.30%	57.65%	38.72%	45.87%
68	LF NCP	2013	50.11%	36.59%	36.17%	41.02%	56.92%	52.78%	54.35%	49.06%	51.74%
69	LF NCP	2012	48.43%	35.24%	38.32%	37.29%	56.41%	51.26%	53.29%	48.22%	58.68%
70	LF NCP	2011	47.12%	35.58%	34.76%	38.53%	54.33%	48.90%	51.12%	46.76%	53.83%
71	LF NCP	2010	48.72%	37.57%	33.06%	38.10%	52.34%	48.44%	50.60%	42.68%	51.88%
72	LF NCP	2009	48.59%	39.22%	28.80%	40.43%	48.45%	49.01%	50.16%	37.81%	49.82%
73	LF NCP	2008	49.02%	37.51%	32.71%	37.86%	51.98%	48.57%	49.16%	50.91%	51.47%
74	LF NCP	2007	49.64%	39.29%	30.90%	39.17%	50.25%	48.96%	49.87%	47.94%	48.30%
75	LF NCP	2006	47.47%	34.55%	34.99%	35.24%	48.27%	48.27%	48.27%	53.56%	53.56%
76	LF NCP	2005	48.51%	37.28%	34.36%	32.09%	51.28%	51.28%	51.28%	52.25%	52.25%
77	LF NCP	Average	48.97%	36.98%	32.93%	41.08%	51.87%	50.20%	53.90%	44.69%	50.66%
78	NCP- Tx Level	Allocator	3,061.5	1,155.1	177.3	22.0	30.6	158.2	453.0	14.4	46.1

Duquesne Light Company

FULLY PROJECTED FUTURE TEST YEAR ENDING DECEMBER 31, 2025

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
40									
41	NCP- Tx Level	2022 3,047.7	470.7	69.8	130.5	256.3	6.9	7.7	3.3
42	NCP- Tx Level	2021 3,046.8	462.9	66.5	133.1	262.6	6.9	7.8	3.0
43	NCP- Tx Level	2020 2,969.3	451.7	69.8	135.1	222.4	7.1	7.9	2.7
44	NCP- Tx Level	2019 3,034.9	496.5	78.2	139.4	236.0	7.4	8.0	2.6
45	NCP- Tx Level	2018 3,184.9	508.6	84.3	177.9	241.2	7.4	8.2	2.7
46	NCP- Tx Level	2017 3,008.2	493.8	86.0	172.4	219.1	7.4	8.2	2.7
47	NCP- Tx Level	2016 3,085.3	531.6	90.7	181.1	218.0	7.1	8.2	2.8
48	NCP- Tx Level	2015 3,166.1	524.8	98.7	174.3	284.6	7.4	8.3	2.8
49	NCP- Tx Level	2014 3,119.5	531.3	104.3	174.8	331.8	11.8	8.8	2.8
50	NCP- Tx Level	2013 3,293.6	559.1	98.2	184.9	341.3	11.9	8.3	3.0
51	NCP- Tx Level	2012 3,487.2	592.2	96.9	191.2	397.3	12.9	9.3	3.3
52	NCP- Tx Level	2011 3,542.9	619.1	103.6	203.5	351.9	13.2	8.8	3.2
53	NCP- Tx Level	2010 3,432.6	596.7	106.3	200.5	276.1	13.7	9.3	3.4
54	NCP- Tx Level	2009 3,208.9	587.3	107.4	184.6	252.2	7.9	9.2	3.5
55	NCP- Tx Level	2008 3,340.0	585.6	105.3	204.5	266.8	13.1	9.8	3.8
56	NCP- Tx Level	2007 3,391.1	575.0	110.6	206.9	265.6	7.8	9.2	4.1
57	NCP- Tx Level	2006 3,448.2	585.5	98.4	200.8	272.7	13.3	9.0	1.6
58	NCP- Tx Level	2005 3,428.4	583.6	101.8	226.3	284.9	15.4	9.2	1.7
59	LF NCP	2022 48.50%	66.28%	54.50%	69.29%	60.04%	45.83%	45.21%	94.39%
60	LF NCP	2021 48.20%	66.77%	59.10%	70.20%	54.88%	45.82%	45.62%	94.70%
61	LF NCP	2020 47.55%	65.54%	54.17%	71.31%	59.12%	41.83%	45.85%	95.53%
62	LF NCP	2019 49.02%	65.39%	54.32%	71.17%	61.88%	42.19%	45.59%	94.82%
63	LF NCP	2018 48.88%	65.94%	54.31%	72.58%	51.86%	42.20%	45.28%	92.01%
64	LF NCP	2017 49.89%	66.94%	55.30%	71.04%	61.37%	40.45%	45.64%	91.88%
65	LF NCP	2016 50.10%	64.72%	55.51%	68.20%	57.19%	41.72%	45.55%	94.94%
66	LF NCP	2015 49.85%	65.52%	56.39%	72.71%	53.83%	42.24%	45.49%	91.94%
67	LF NCP	2014 51.86%	65.95%	56.33%	72.47%	56.39%	26.44%	43.41%	92.05%
68	LF NCP	2013 50.11%	63.88%	61.13%	70.27%	60.37%	26.60%	46.36%	88.17%
69	LF NCP	2012 48.43%	61.32%	62.44%	70.14%	54.42%	24.96%	42.76%	80.40%
70	LF NCP	2011 47.12%	60.22%	60.65%	67.69%	48.80%	26.05%	44.90%	83.08%
71	LF NCP	2010 48.72%	63.65%	61.32%	69.08%	54.25%	17.19%	43.45%	81.47%
72	LF NCP	2009 48.59%	63.06%	59.25%	68.13%	46.54%	43.78%	43.81%	80.32%
73	LF NCP	2008 49.02%	64.79%	61.23%	71.05%	53.02%	26.20%	41.01%	80.32%
74	LF NCP	2007 49.64%	65.22%	58.73%	68.55%	55.19%	44.89%	44.80%	78.20%
75	LF NCP	2006 47.47%	63.77%	63.92%	65.81%	57.67%	25.91%	45.96%	82.07%
76	LF NCP	2005 48.51%	65.11%	63.32%	64.10%	46.48%	27.72%	44.47%	81.47%
77	LF NCP	Average 48.97%	64.67%	58.44%	69.66%	55.18%	35.11%	44.73%	87.65%
78	NCP- Tx Level	Allocator 3,061.5	498.2	64.1	174.1	249.7	9.0	6.0	3.8

Duquesne Light Company
FULLY PROJECTED FUTURE TEST YEAR ENDING DECEMBER 31, 2025
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	
79											
80	NCP- Primary	Allocator	2,809.2	1,155.1	177.3	22.0	30.6	158.2	453.0	14.4	46.1
81	<i>From Downtown tab</i>										
82	NCP-Prim-Network	Allocator	75.6				0.5	3.0	15.7	0.6	1.9
83											
84	NCP- Prim-NonNetwork	Allocator	2,733.5	1,155.1	177.3	22.0	30.0	155.2	437.3	13.9	44.1
85											
86	NCP-Prim-URD										
87	NCP- Primary		1,354.4	1,155.1	177.3	22.0					
88	URD % of total	Average		12.00%	12.00%	12.00%					
89	NCP-Prim-URD	Allocator	162.5	138.6	21.3	2.6					
90				97.50% of Residential does not use UG-Radial							
91	NCP- Primary	Line 87	2,809.2	1,155.1	177.3	22.0	30.6	158.2	453.0	14.4	46.1
92	NCP- Primary Residential	97.5%	(1,320.6)	(1,126.3)	(172.8)	(21.4)					
93	NCP-Prim-Network	Subtract	(75.6)	-	-	-	(0.5)	(3.0)	(15.7)	(0.6)	(1.9)
94	NCP-Prim-Radial	Allocator	1,412.9	28.9	4.4	0.5	30.0	155.2	437.3	13.9	44.1
95											
96	NCP-Secondary	Allocator	2,720.8	1,155.1	177.3	22.0	30.6	158.2	453.0	14.4	46.1
97											
98	NCP-Sec-PLCC	Subtract	1,813.0	1,453.6	152.7	22.2	76.8	57.8	17.9	7.2	1.9
99	NCP-Sec-Xfmr	Allocator	1,266.5	-	24.6	-	-	100.4	435.0	7.2	44.2
100											
101	NCP-Sec-Network	Allocator	75.6	-	-	-	0.5	3.0	15.7	0.6	1.9
102											
103	NCP-Sec-NonNetwork	Allocator	2,645.1	1,155.1	177.3	22.0	30.0	155.2	437.3	13.9	44.1
104											
105	NCP-Sec-URD	Allocator	162.5	138.6	21.3	2.6	-	-	-	-	-
106											
107	NCP-Sec-Radial										
108	NCP-Secondary	Line 96	2,720.8	1,155.1	177.3	22.0	30.6	158.2	453.0	14.4	46.1
109	NCP- Secondary Residential	97.5%	(1,320.6)	(1,126.3)	(172.8)	(21.4)					
110	NCP-Sec-Network	Subtract	(75.6)	-	-	-	(0.5)	(3.0)	(15.7)	(0.6)	(1.9)
111	NCP-Sec-Radial	Allocator	1,324.5	28.9	4.4	0.5	30.0	155.2	437.3	13.9	44.1
112											
113	NCP-Sec-Radial	Line 111	1,324.5	28.9	4.4	0.5	30.0	155.2	437.3	13.9	44.1
114	NCP-Sec-Radial-PLCC	Subtract	(111.4)	(88.5)	(9.3)	(1.4)	(5.1)	(3.8)	(1.2)	(0.5)	(0.1)
115	NCP-Sec-Radial-Xfmr	Allocator	1,278.4	-	-	-	24.9	151.3	436.1	13.4	44.0

Duquesne Light Company
FULLY PROJECTED FUTURE TEST YEAR ENDING DECEMBER 31, 2025
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	
79										
80	NCP- Primary	Allocator	2,809.2	495.6	64.1	174.1	9.0	6.0	3.8	
81	<i>From Downtown tab</i>									
82	NCP-Prim-Network	Allocator	75.6	33.2	15.1	5.6		-	-	
83										
84	NCP- Prim-NonNetwork	Allocator	2,733.5	462.3	49.0	168.5	9.0	6.0	3.8	
85										
86	NCP-Prim-URD									
87	NCP- Primary		1,354.4							
88	URD % of total	Average								
89	NCP-Prim-URD	Allocator	162.5							
90										
91	NCP- Primary	Line 87	2,809.2	495.6	64.1	174.1	-	9.0	6.0	3.8
92	NCP- Primary Residential	97.5%	(1,320.6)							
93	NCP-Prim-Network	Subtract	(75.6)	(33.2)	(15.1)	(5.6)	-	-	-	-
94	NCP-Prim-Radial	Allocator	1,412.9	462.3	49.0	168.5	9.0	6.0	3.8	
95										
96	NCP-Secondary	Allocator	2,720.8	460.5	61.2	123.7	9.0	6.0	3.8	
97										
98	NCP-Sec-PLCC	Subtract	1,813.0	2.1	0.2	0.1	-	0.0	2.8	17.7
99	NCP-Sec-Xfmr	Allocator	1,266.5	458.4	61.0	123.6	9.0	3.1	-	
100										
101	NCP-Sec-Network	Allocator	75.6	33.2	15.1	5.6	-	-	-	
102										
103	NCP-Sec-NonNetwork	Allocator	2,645.1	427.2	46.1	118.1	9.0	6.0	3.8	
104										
105	NCP-Sec-URD	Allocator	162.5	-	-	-	-	-	-	
106										
107	NCP-Sec-Radial									
108	NCP-Secondary	Line 96	2,720.8	460.5	61.2	123.7	-	9.0	6.0	3.8
109	NCP- Secondary Residential	97.5%	(1,320.6)							
110	NCP-Sec-Network	Subtract	(75.6)	(33.2)	(15.1)	(5.6)	-	-	-	-
111	NCP-Sec-Radial	Allocator	1,324.5	427.2	46.1	118.1	9.0	6.0	3.8	
112										
113	NCP-Sec-Radial	Line 111	1,324.5	427.2	46.1	118.1	-	9.0	6.0	3.8
114	NCP-Sec-Radial-PLCC	Subtract	(111.4)	(0.1)	(0.0)	(0.0)	(0.0)	(0.0)	(0.2)	(1.2)
115	NCP-Sec-Radial-Xfmr	Allocator	1,278.4	427.1	46.1	118.1	9.0	5.8	2.6	

Duquesne Light Company
FULLY PROJECTED FUTURE TEST YEAR ENDING DECEMBER 31, 2025
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	
116	<i>From Downtown tab</i>										
117	Network Customers Allocator	801				191	292	160	62	35	
118	Adjust for Load					2,480.26	30.20	3.76	27.31	4.49	
119	Net Cust- Xfmr Allocator	123.4				0.08	9.67	42.60	2.27	7.79	
120											
121	MWh- Tx Level	2022 12,949	3,900	447	70	152	686	2,129	63	209	
122	MWh- Tx Level	2021 12,864	3,985	422	67	118	700	2,106	56	193	
123	MWh- Tx Level	2020 12,368	3,931	398	65	96	646	1,993	52	186	
124	MWh- Tx Level	2019 13,031	3,826	410	65	99	702	2,214	55	216	
125	MWh- Tx Level	2018 13,637	4,042	426	66	103	603	2,459	43	247	
126	MWh- Tx Level	2017 13,147	3,713	375	59	98	523	2,455	39	241	
127	MWh- Tx Level	2016 13,579	4,010	384	60	103	560	2,445	42	247	
128	MWh- Tx Level	2015 13,825	3,924	397	57	101	596	2,414	45	255	
129	MWh- Tx Level	2014 14,171	3,869	423	55	96	596	2,403	51	262	
130	MWh- Tx Level	2013 14,458	3,928	404	53	95	607	2,378	50	261	
131	MWh- Tx Level	2012 14,834	4,110	370	54	95	619	2,394	47	259	
132	MWh- Tx Level	2011 14,623	4,130	393	56	96	625	2,391	50	266	
133	MWh- Tx Level	2010 14,649	4,207	408	58	96	657	2,394	52	273	
134	MWh- Tx Level	2009 13,658	3,808	388	51	89	678	2,304	56	262	
135	MWh- Tx Level	2008 14,381	3,918	387	50	91	848	2,247	80	249	
136	MWh- Tx Level	2007 14,746	4,151	383	51	96	839	2,414	68	269	
137	MWh- Tx Level	2006 14,338	3,945	341	47	94	718	2,441	56	261	
138	MWh- Tx Level	2005 14,568	4,120	365	47	95	727	2,470	59	276	
139		13,879	3,973	396	57	101	663	2,336	54	246	
140	Average	13,879	3,973	396	57	101	663	2,336	54	246	
141		100.000%	28.628%	2.850%	0.413%	0.725%	4.775%	16.832%	0.386%	1.775%	
142	Normalized kWh at Meter	12,594,842	12,594,842	3,410,149	465,994	72,129	126,500	633,846	1,949,090	51,533	186,315
143	Check=	-	1.0973	1.0973	1.0973	1.0973	1.0973	1.0973	1.0973	1.0973	
144	Normalized kWh at Tx Lev Allocator	13,645,889	3,742,080	511,352	79,149	138,813	695,542	2,138,807	56,549	204,450	
145		100.000%	27.423%	3.747%	0.580%	1.017%	5.097%	15.674%	0.414%	1.498%	

Duquesne Light Company
FULLY PROJECTED FUTURE TEST YEAR ENDING DECEMBER 31, 2025
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	
116	<i>From Downtown tab</i>									
117	Network Customers	Allocator	801	48	12	1			-	
118	Adjust for Load		1.00	1.00	1.00				0.00	
119	Net Cust- Xfmr	Allocator	123.4	48.00	12.00	1.00			0.00	
120										
121	MWh- Tx Level	2022	12,949	2,733	333	792	1,348	28	30	28
122	MWh- Tx Level	2021	12,864	2,708	344	819	1,262	28	31	25
123	MWh- Tx Level	2020	12,368	2,594	331	844	1,152	26	32	23
124	MWh- Tx Level	2019	13,031	2,844	372	869	1,279	27	32	22
125	MWh- Tx Level	2018	13,637	2,938	401	1,131	1,096	27	32	21
126	MWh- Tx Level	2017	13,147	2,896	417	1,073	1,178	26	33	21
127	MWh- Tx Level	2016	13,579	3,022	442	1,085	1,095	26	33	23
128	MWh- Tx Level	2015	13,825	3,012	488	1,110	1,342	27	33	23
129	MWh- Tx Level	2014	14,171	3,069	515	1,110	1,639	27	33	23
130	MWh- Tx Level	2013	14,458	3,129	526	1,138	1,805	28	34	23
131	MWh- Tx Level	2012	14,834	3,190	531	1,178	1,899	28	35	23
132	MWh- Tx Level	2011	14,623	3,266	551	1,207	1,504	30	35	24
133	MWh- Tx Level	2010	14,649	3,327	571	1,213	1,312	21	35	24
134	MWh- Tx Level	2009	13,658	3,244	558	1,102	1,028	30	35	25
135	MWh- Tx Level	2008	14,381	3,333	567	1,276	1,243	30	35	27
136	MWh- Tx Level	2007	14,746	3,285	569	1,242	1,284	30	36	28
137	MWh- Tx Level	2006	14,338	3,271	551	1,158	1,378	30	36	12
138	MWh- Tx Level	2005	14,568	3,329	565	1,271	1,160	37	36	12
139			13,879	3,066	479	1,090	1,334	28	34	23
140	Average		13,879	3,066	479	1,090	1,334	28	34	23
141			100.000%	22.091%	3.455%	7.852%	9.608%	0.204%	0.243%	0.163%
142	Normalized kWh at Meter	12,594,842	12,594,842	2,580,000	299,657	978,658	1,768,100	25,300	21,303	26,268
143	Check=	-					1.0102	1.0973	1.0973	1.0973
144	Normalized kWh at Tx Lev	Allocator	13,645,889	2,822,216	328,315	1,062,516	1,786,136	27,763	23,377	28,825
145			100.000%	20.682%	2.406%	7.786%	13.089%	0.203%	0.171%	0.211%

Duquesne Light Company
FULLY PROJECTED FUTURE TEST YEAR ENDING DECEMBER 31, 2025
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>		565,881	449,374	47,213	6,858	25,991	19,546	6,061	2,448	634	711	77	24	11	1	958	5,974
3	Minimum size capacity-PLCC	0.197	111.4	88.5	9.3	1.4	5.1	3.8	1.2	0.5	0.1	0.1	0.0	0.0	0.0	0.0	0.2	1.2
4																		
5	<u>OH Transformers</u>																	
6	Avg-Cust-NonNet		613,287	491,698	51,660	7,504	25,991	19,546	6,061	2,448	634	711	77	24	-	1	958	5,974
7	Minimum size capacity-PLCC	2.956	1,813.0	1,453.6	152.7	22.2	76.8	57.8	17.9	7.2	1.9	2.1	0.2	0.1	-	0.0	2.8	17.7
8																		
9				OH	Radial													
10	Number of Transformers			90,651	5,571													
11	Capacity of Minimum size- kVA			25	25													
12	Power factor- estimated			80.0%	80.0%													
13	Installed Transformer capacity with Minimm size			1,813,020	111,420													
14	Number of customers			613,287	565,881													
15	Minimum size capacity per customer			2.956	0.197													
16																		

Duquesne Light Company
FULLY PROJECTED FUTURE TEST YEAR ENDING DECEMBER 31, 202
Class Allocated Cost of Service Study (ACOS)
Revenue and Physical Allocators (Fully Projected Future Test Year)

Line	Rate Class	Customers	Distribution Base Revenue			Transmission	Generation
			Distribution kWh	POLR kWh	Total Distribution Base Revenue	Revenue	Supply Revenue
		Average	kWh	kWh	\$	\$	\$
1	RS	491,698	3,410,149,440	2,648,908,347	332,086,953	63,252,422	224,707,970
2	RH	51,660	465,993,938	415,251,319	39,355,949	4,021,771	30,786,806
3	RA	7,504	72,128,656	60,017,522	4,742,023	950,793	4,757,733
4	GS	26,182	126,499,786	94,904,530	15,408,231	1,666,521	8,313,969
5	GM<25	19,838	633,846,060	363,946,602	37,291,403	6,397,580	41,633,961
6	GM>25	6,221	1,949,089,721	382,698,811	74,250,687	5,648,255	125,240,349
7	GMH<25	2,510	51,532,826	33,085,096	3,778,235	416,453	3,388,807
8	GMH>25	669	186,315,269	53,724,714	7,417,703	601,391	11,984,829
9	GL	759	2,580,000,409	171,139,509	75,318,585	2,194,673	107,704,001
10	GLH	89	299,656,682	17,977,732	8,772,204	219,816	12,509,387
11	L	25	978,658,230	0	23,336,041	0	40,854,802
12	HVPS	11	1,768,099,967	0	407,946	0	73,810,624
13	SE	1	25,300,170	0	1,603,843	0	1,233,355
14	SL (below)	958	21,303,118	2,385,525	10,638,569	606	1,000,814
15	UMS	5,974	26,267,727	9,947,502	1,474,374	92,723	1,733,001
16	Total	614,099	12,594,841,999	4,253,987,209	635,882,745	85,463,003	689,660,408
17					635,882,745	85,463,003	689,660,408
18							
19	AL	3	116,110	15,981	1,206	2	5,660
20	SM	176	17,806,596	1,061,532	9,965,987	0	867,043
21	SH	13	865,440	246,480	126,130	0	44,213
22	PAL	766	2,514,972	1,061,532	545,246	604	83,898
23		958	21,303,118	2,385,525	10,638,569	606	1,000,814

Duquesne Light Company
FULLY PROJECTED FUTURE TEST YEAR ENDING DECEMBER 31, 2025
Class Allocated Cost of Service Study (ACOS)
Services Costs

Line	Rate Class	Customers	% Residential	% Commercial	Unit Cost	Total Cost
1	RS	491,698	100%		\$563.79	277,214,414
2	RH	51,660	100%		\$563.79	29,125,149
3	RA	7,504	100%		\$563.79	4,230,676
4	GS	26,182	90%	10%	\$586.50	15,355,536
5	GM<25	19,838		100%	\$790.88	15,689,461
6	GM>25	6,221		100%	\$790.88	4,920,025
7	GMH<25	2,510		100%	\$790.88	1,985,475
8	GMH>25	669		100%	\$790.88	529,102
9	GL	759		100%	\$790.88	599,990
10	GLH	89		100%	\$790.88	70,594
11	L	25				0
12	HVPS	11				0
13	SE	1				0
14	SL	958				0
15	UMS	5,974				0
16	Total	<u>614,099</u>				<u>349,720,422</u>

17						
18			Residential	Non-Residential		
19	Average Installed Cost		\$563.79	\$790.88	<u>2020</u>	
20						
21	Residential	<u>Length- feet</u>	<u>Cost / Foot</u>			
22	#4 triplex	100	0.6261		62.61	
23	Labor / Overhead				<u>501.18</u>	
24					<u>563.79</u>	
25						
26	Non-residential	<u>Length- feet</u>	<u>Cost / Foot</u>			
27	1/0 triplex	100	2.2861		228.61	
28	Labor / Overhead				<u>562.27</u>	
29					<u>790.88</u>	
30						

2020

Duquesne Light Company
FULLY PROJECTED FUTURE TEST YEAR ENDING DECEMBER 31, 2025
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	AMI-Single	586,163	497,089	42,601	6,639	22,843	13,880	1,330	1,674	84	22	1	0	0			
2	AMI-Poly	22,025	68	63	1	3,502	9,951	5,736	1,033	604	913	106	36	12			
3	Alpha	65	0	0	0	1	5	4	0	0	34	8	13	0			
4	ERT	4	4	0	0	0	0	0	0	0	0	0	0	0			
5	ION	7	0	0	0	0	0	0	0	0	3	0	0	4			
6	Meters	608,264	497,161	42,664	6,640	26,346	23,836	7,070	2,707	688	972	115	49	16			
7		608,264															
8																	
	Cost Per Meter																
9	AMI-Single	\$ 124.99	73,264,513	62,131,154	5,324,699	829,809	2,855,147	1,734,861	166,237	209,233	10,499	2,750	125	0	0		
10	AMI-Poly	\$ 1,904.36	41,943,529	129,496	119,975	1,904	6,669,069	18,950,286	10,923,409	1,967,204	1,150,233	1,738,681	201,862	68,557	22,852		
11	Alpha	\$ 1,388.90	90,279	0	0	0	1,389	6,945	5,556	0	47,223	11,111	18,056	0			
12	ERT	\$ 54.99	220	220	0	0	0	0	0	0	0	0	0	0			
13	ION	\$ 54.99	385	0	0	0	0	0	0	0	165	0	0	220			
14	Meter Cost		115,298,926	62,260,871	5,444,674	831,713	9,525,604	20,692,092	11,095,201	2,176,437	1,160,733	1,788,818	213,098	86,613	23,072		
15			115,298,926														
16																	
	Meter Techs																
17	AMI-Single	0.5	293,082	248,545	21,301	3,320	11,422	6,940	665	837	42	11	1	0	0		
18	AMI-Poly	1.0	22,025	68	63	1	3,502	9,951	5,736	1,033	604	913	106	36	12		
19	Alpha	2.5	163	0	0	0	3	13	10	0	85	20	33	0			
20	ERT	0.5	2	2	0	0	0	0	0	0	0	0	0	0			
21	ION	0.5	4	0	0	0	0	0	0	0	2	0	0	2			
22	Meter Tech		315,275	248,615	21,364	3,321	14,926	16,904	6,411	1,870	646	1,011	127	69	14		
23			315,275														
24																	
	AMI Cost																
25	AMI-Single	\$ 58.66	34,384,322	29,159,241	2,498,975	389,444	1,339,970	814,201	78,018	98,197	4,927	1,291	59	0	0		
26	AMI-Poly	\$ 439.93	9,689,458	29,915	27,716	440	1,540,635	4,377,743	2,523,438	454,448	265,718	401,656	46,633	15,837	5,279		
27	Alpha	\$ 254.94	16,571	0	0	0	255	1,275	1,020	0	8,668	2,040	3,314	0			
28	ERT	\$ -	0	0	0	0	0	0	0	0	0	0	0	0			
29	ION	\$ -	0	0	0	0	0	0	0	0	0	0	0	0			
30	AMI Cost		44,090,351	29,189,156	2,526,690	389,884	2,880,860	5,193,219	2,602,476	552,645	270,645	411,615	48,731	19,152	5,279		
31			44,090,351														
32																	
33																	
		Total Installed Cost		Cost of Meter		Install Time Hours	Install Cost	Labor Cost		Socket + Modem	CT and PT		AMI Cost				
34	AMI-Single	\$ 124.99		\$ 100.00		0.5	\$ 42.02	\$ 24.99					\$ 58.66				
35	AMI-Poly	\$ 1,904.36		\$ 250.00		1.0	\$ 45.71	\$ 54.36		\$ 1,000.00	\$ 600.00		\$ 439.93				
36	Alpha	\$ 1,388.90		\$ 250.00		2.5	\$ 45.71	\$ 135.90		\$ 403.00	\$ 600.00		\$ 254.94				
37	ERT	\$ 54.99		\$ 30.00		0.5	\$ 42.02	\$ 24.99									
38	ION	\$ 54.99		\$ 30.00		0.5	\$ 42.02	\$ 24.99									
39																	

Fringe 18.93%

Duquesne Light Company
FULLY PROJECTED FUTURE TEST YEAR ENDING DECEMBER 31, 2025
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	Write-Offs	10,267,503	8,052,900	1,378,368	48,118	172,632	300,467	185,574	38,032	28,639
3	Billing	Avg-Cust	5,451,883	4,365,227	458,627	66,619	232,437	176,119	55,229	22,288	5,939
4			15,647,465	12,418,127	1,836,995	114,738	405,069	476,586	240,803	60,319	34,579
5	ALLOCATOR	Acct901903	100.00%	79.36%	11.74%	0.73%	2.59%	3.05%	1.54%	0.39%	0.22%
6											
7	Calls_In (Inbound Calls)										
8	Trouble (Outages, Voltage)	Avg-Cust	15.6%	12.47%	1.31%	0.19%	0.66%	0.50%	0.16%	0.06%	0.02%
9	Movers	Avg-Cust	13.2%	10.61%	1.11%	0.16%	0.56%	0.43%	0.13%	0.05%	0.01%
10	General Business	Avg-Cust	33.1%	26.48%	2.78%	0.40%	1.41%	1.07%	0.34%	0.14%	0.04%
11	Billing / Credit- Residential	Cust-Res	32.9%	29.39%	3.09%	0.45%	0.00%	0.00%	0.00%	0.00%	0.00%
12	Billing / Credit- Commercial	Cust-NonRes	1.6%	0.00%	0.00%	0.00%	0.64%	0.49%	0.15%	0.06%	0.02%
13	Verify Payment	Total_Rev	3.6%	2.06%	0.18%	0.03%	0.08%	0.23%	0.40%	0.02%	0.04%
14			99.07%	81.02%	8.47%	1.24%	3.37%	2.72%	1.18%	0.34%	0.13%

Duquesne Light Company
FULLY PROJECTED FUTURE TEST YEAR ENDING DECEMBER 31, 2025
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	Write-Offs	10,267,503	47,706	4,699	0	0			
3	Billing	Avg-Cust	5,451,883	6,735	792	220	98			
4			15,647,465	54,441	5,491	220	98	0	0	0
5	ALLOCATOR	Acct901903	100.00%	0.35%	0.04%	0.00%	0.00%	0.00%	0.00%	0.00%
6										
7	Calls_In (Inbound Calls)									
8	Trouble (Outages, Voltage)	Avg-Cust	15.6%	0.02%	0.00%	0.00%	0.00%			
9	Movers	Avg-Cust	13.2%	0.02%	0.00%	0.00%	0.00%			
10	General Business	Avg-Cust	33.1%	0.04%	0.00%	0.00%	0.00%			
11	Billing / Credit- Residential	Cust-Res	32.9%	0.00%	0.00%	0.00%	0.00%			
12	Billing / Credit- Commercial	Cust-NonRes	1.6%	0.02%	0.00%	0.00%	0.00%			
13	Verify Payment	Total_Rev	3.6%	0.36%	0.04%	0.10%	0.00%			
14			99.07%	0.46%	0.05%	0.11%	0.00%	0.00%	0.00%	0.00%

Duquesne Light Company
FULLY PROJECTED FUTURE TEST YEAR ENDING DECEMBER 31, 2025
Class Allocated Cost of Service Study (ACOS)
Write-Off Allocator

Write-Offs, Net

Line	Rate Class	Revenue FPFTY	2015	2016	2017	2018	2019	2020	2021	2022	2023
1	RS	620,047,345	8,699,649	6,553,266	10,571,981	10,300,438	6,423,722	2,257,964	9,277,681	9,518,034	9,673,834
2	RH	74,164,526	1,478,423	1,082,693	1,690,666	1,671,260	1,164,165	482,341	1,567,521	1,602,157	1,803,098
3	RA	10,450,549	35,215	24,497	49,893	55,227	36,229	28,620	76,668	55,669	75,830
4	GS	25,388,720	249,506	134,751	187,278	160,024	93,718	70,968	224,827	256,450	193,321
5	GM<25	85,322,944	288,532	126,739	86,684	101,418	76,778	65,459	677,934	559,544	563,195
6	GM>25	205,139,291	693,710	304,714	208,410	243,835	184,596	157,382	2,491	7,493	73,773
7	GMH<25	7,583,495	43,141	(834)	14,384	9,099	26,534	5,164	48,631	41,593	132,196
8	GMH>25	20,003,923	113,799	(2,200)	37,943	24,001	69,993	13,621	5,698	15,586	8,321
9	GL	185,217,258	38,921	4,670	22,008	34,822	4,373	26,438	100,075	398,306	(195,517)
10	GLH	21,501,407				3,454	-	-	39,260	-	41
11	L	64,190,843							-	-	1
12	HVPS	74,218,571									
13	SE	2,837,198									
14	SL	11,639,989	42,393	13,505	133	268	1	43	27	894	2,889
15	UMS	3,300,098	3	108	33,890	40	-	-	20	48	79
16		1,411,006,157	11,683,292	8,241,909	12,903,270	12,603,885	8,080,109	3,108,001	12,020,833	12,455,773	12,331,058

Duquesne Light Company
FULLY PROJECTED FUTURE TEST YEAR ENDING DECEMBER 31, 2025
Class Allocated Cost of Service Study (ACOS)
Write-Off Allocator

Write-Offs, Net

Line	Rate Class	Revenue FPFTY	2015	2016	2017	2018	2019	2020	2021	2022	2023	Allocator Values- Weighted Average
1	RS	620,047,345	74.5%	79.5%	81.9%	81.7%	79.5%	72.7%	77.2%	76.4%	78.5%	78.4%
2	RH	74,164,526	12.7%	13.1%	13.1%	13.3%	14.4%	15.5%	13.0%	12.9%	14.6%	13.4%
3	RA	10,450,549	0.3%	0.3%	0.4%	0.4%	0.4%	0.9%	0.6%	0.4%	0.6%	0.5%
4	GS	25,388,720	2.1%	1.6%	1.5%	1.3%	1.2%	2.3%	1.9%	2.1%	1.6%	1.7%
5	GM<25	85,322,944	2.5%	1.5%	0.7%	0.8%	1.0%	2.1%	5.6%	4.5%	4.6%	2.9%
6	GM>25	205,139,291	5.9%	3.7%	1.6%	1.9%	2.3%	5.1%	0.0%	0.1%	0.6%	1.8%
7	GMH<25	7,583,495	0.4%	0.0%	0.1%	0.1%	0.3%	0.2%	0.4%	0.3%	1.1%	0.4%
8	GMH>25	20,003,923	1.0%	0.0%	0.3%	0.2%	0.9%	0.4%	0.0%	0.1%	0.1%	0.3%
9	GL	185,217,258	0.3%	0.1%	0.2%	0.3%	0.1%	0.9%	0.8%	3.2%	-1.6%	0.5%
10	GLH	21,501,407	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.3%	0.0%	0.0%	0.0%
11	L	64,190,843	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
12	HVPS	74,218,571	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
13	SE	2,837,198	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
14	SL	11,639,989	0.4%	0.2%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.1%
15	UMS	3,300,098	0.0%	0.0%	0.3%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
16		1,411,006,157	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

Duquesne Light Company
FULLY PROJECTED FUTURE TEST YEAR ENDING DECEMBER 31, 2025
Class Allocated Cost of Service Study (ACOS)
Customer Deposits

Line	Rate Class	Count	Deposits
1	RS	31,698	4,590,348
2	RH	3,351	574,358
3	RA	247	39,865
4	GS	1,764	455,002
5	GM<25	1,375	759,771
6	GM>25	277	835,441
7	GMH<25	173	70,427
8	GMH>25	27	75,844
9	GL	18	315,857
10	GLH		
11	L		
12	HVPS		
13	SE	1	250
14	SL	1	250
15	UMS		
16		<u>38,932</u>	<u>\$7,717,413</u>

Duquesne Light Company
JSS / 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	654,597	342,747	40,928	4,886	15,741	38,174	76,155	3,866	7,614	
3	Rate of Return	5.98%	6.95%	4.96%	5.37%	6.71%	6.30%	5.39%	6.30%	4.89%	
4	Relative rate of return	1.00 x	1.1611 x	0.8294 x	0.8977 x	1.1217 x	1.0524 x	0.9009 x	1.0527 x	0.8166 x	
5	Rate base	2,890,210	1,233,478	162,082	20,881	60,832	180,552	427,805	18,049	44,419	
6											
7	Revenue requirement, at full cost of service										
8	Increase (decrease) Revenue	101,054	29,403	7,792	881	1,583	5,574	17,801	558	2,119	
9	Distribution revenue	635,883	332,087	39,356	4,742	15,408	37,291	74,251	3,778	7,418	
10	% Increase (decrease) Dx	15.89%	8.85%	19.80%	18.57%	10.27%	14.95%	23.97%	14.76%	28.57%	
11											
12	Place Within Band		Over	Under	Under	Over	Within	Within	Within	Under	
13	Initial Increase	15.44%	14.75%	17.80%	17.80%	14.75%	16.80%	16.80%	16.80%	17.80%	
14	Initial relative increase		0.93 x	1.12 x	1.12 x	0.93 x	1.06 x	1.06 x	1.06 x	1.12 x	
15											
16	Results at Proposed revenue allocation										
17	Step 1- Tolerance band	101,053	48,983	7,005	844	2,273	6,265	12,474	635	1,320	
18	Step 1- Over (short)	(0)									
19	Step 2- Judgmental	0	(5,000)	(700)		(170)		2,250	(20)	200	
20	Step 3- Re-allocate	0	0	0	0	0	0	0	0	0	
21											
22	Present rate revenue- Dx	635,883	332,087	39,356	4,742	15,408	37,291	74,251	3,778	7,418	
23	Other revenue	18,714	10,660	1,572	144	333	882	1,904	88	197	
24	Increase (decrease)	101,054	43,983	6,305	844	2,103	6,265	14,724	615	1,520	
25		755,651	386,730	47,234	5,730	17,844	44,439	90,879	4,481	9,135	
26											
27	Expenses	422,758	227,200	29,684	3,344	10,234	23,150	45,719	2,362	4,726	
28	GRT	43,528	22,277	2,721	330	1,028	2,560	5,235	258	526	
29	Income tax	48,320	22,920	2,476	343	1,099	3,127	6,667	311	648	
30	Net income	241,043	114,333	12,352	1,713	5,483	15,601	33,258	1,550	3,234	
31	<i>Check</i>	241,043	1.1611 x	0.829 x	0.898 x	1.122 x	1.052 x	0.901 x	1.053 x	0.817 x	
32	Return at proposed revenue	8.34%	9.27%	7.62%	8.20%	9.01%	8.64%	7.77%	8.59%	7.28%	
33											
34	Relative return	1.00 x	1.1114 x	0.9138 x	0.9835 x	1.0807 x	1.0361 x	0.9321 x	1.0298 x	0.8729 x	
35	Closer to unity?		TRUE	TRUE	TRUE	TRUE	TRUE	TRUE	TRUE	TRUE	
36	Progress		30.86%	49%	84%	34%	31%	32%	44%	31%	
37	Proposed Increase (decrease)	15.89%	13.24%	16.02%	17.80%	13.65%	16.80%	19.83%	16.27%	20.50%	
38	Relative Increase (decrease)	1.000 x	0.833 x	1.008 x	1.120 x	0.859 x	1.057 x	1.248 x	1.024 x	1.290 x	
39											
40	Proposed Distribution	736,937	376,070	45,661	5,586	17,511	43,556	88,975	4,393	8,938	
41											
42	Subsidy (received) paid	0	14,275	(1,986)	(153)	532	679	(3,044)	68	(585)	
43	Subsidy (rec'd) paid at proposed	0	13,759	(1,399)	(34)	491	652	(2,907)	54	(565)	
44	Subsidy (received) paid lower?		TRUE	TRUE	TRUE	TRUE	TRUE	TRUE	TRUE	TRUE	
45	Subsidy is better (worse)		516	587	119	40	27	137	15	20	
46	Subsidy improvement		3.6%	29.6%	77.6%	7.6%	4.0%	4.5%	21.3%	3.4%	
47	Subsidy is better (worse) % revenue		0.2%	1.4%	2.4%	0.3%	0.1%	0.2%	0.4%	0.3%	
48	Subsidy % revenue- Present		4.165%	4.9%	3.1%	3.4%	1.8%	4.0%	1.8%	7.7%	
49	Subsidy % revenue- Proposed		3.558%	3.0%	0.6%	2.8%	1.5%	3.2%	1.2%	6.2%	
50	Subsidy % improved		TRUE	TRUE	TRUE	TRUE	TRUE	TRUE	TRUE	TRUE	

Duquesne Light Company
JSS / 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	654,597	77,231	8,977	24,010	409	1,641	10,700	1,517
3	Rate of Return	5.98%	4.93%	2.65%	4.36%	874%	8.47%	8.08%	3.44%
4	Relative rate of return	1.00 x	0.8237 x	0.4426 x	0.7290 x	146.1701 x	1.4162 x	1.3511 x	0.5757 x
5	Rate base	2,890,210	459,944	66,801	149,437	33	7,804	50,470	7,623
6									
7	Revenue requirement, at full cost of service								
8	Increase (decrease) Revenue	101,054	21,670	4,978	8,061	(347)	35	451	496
9	Distribution revenue	635,883	75,319	8,772	23,336	408	1,604	10,639	1,474
10	% Increase (decrease) Dx	15.89%	28.77%	56.74%	34.55%	(85.06%)	2.16%	4.23%	33.65%
11									
12	Place Within Band		Under	Low	Under	V High	High	High	Low
13	Initial Increase	15.44%	17.80%	19.62%	17.80%	-	13.75%	13.75%	19.62%
14	Initial relative increase		1.12 x	1.23 x	1.12 x	0.00 x	0.87 x	0.87 x	1.23 x
15									
16	Results at Proposed revenue allocation								
17	Step 1- Tolerance band	101,053	13,407	1,721	4,154	0	221	1,463	289
18	Step 1- Over (short)	(0)							
19	Step 2- Judgmental	0	2,130	450	860				
20	Step 3- Re-allocate	0	0	0	0	0	0	0	0
21									
22	Present rate revenue- Dx	635,883	75,319	8,772	23,336	408	1,604	10,639	1,474
23	Other revenue	18,714	1,913	205	674	1	37	61	43
24	Increase (decrease)	101,054	15,537	2,171	5,014	0	221	1,463	289
25		755,651	92,768	11,148	29,024	409	1,862	12,162	1,806
26									
27	Expenses	422,758	47,164	6,464	15,266	55	798	5,455	1,134
28	GRT	43,528	5,344	642	1,672	24	107	701	104
29	Income tax	48,320	6,723	675	2,018	55	160	1,003	95
30	Net income	241,043	33,537	3,367	10,067	275	797	5,003	473
31	<i>Check</i>	241,043	0.824 x	0.443 x	0.729 x	146.170 x	1.416 x	1.351 x	0.576 x
32	Return at proposed revenue	8.34%	7.29%	5.04%	6.74%	827%	10.21%	9.91%	6.21%
33									
34	Relative return	1.00 x	0.8743 x	0.6044 x	0.8078 x	99.1449 x	1.2239 x	1.1887 x	0.7447 x
35	Closer to unity?		TRUE	TRUE	TRUE	TRUE	TRUE	TRUE	TRUE
36	Progress		29%	29%	29%	32%	46%	46%	40%
37	Proposed Increase (decrease)	15.89%	20.63%	24.75%	21.49%	-	13.75%	13.75%	19.62%
38	Relative Increase (decrease)	1.000 x	1.298 x	1.557 x	1.352 x	0.000 x	0.865 x	0.865 x	1.235 x
39									
40	Proposed Distribution	736,937	90,855	10,943	28,350	408	1,824	12,101	1,764
41									
42	Subsidy (received) paid	0	(5,822)	(2,674)	(2,909)	347	233	1,273	(232)
43	Subsidy (rec'd) paid at proposed	0	(5,789)	(2,646)	(2,876)	327	175	953	(195)
44	Subsidy (received) paid lower?		TRUE	TRUE	TRUE	TRUE	TRUE	TRUE	TRUE
45	Subsidy is better (worse)		34	28	33	20	58	319	37
46	Subsidy improvement		0.6%	1.1%	1.1%	5.8%	25.0%	25.1%	16.1%
47	Subsidy is better (worse) % revenue		0.0%	0.3%	0.1%	4.9%	3.6%	3.0%	2.5%
48	Subsidy % revenue- Present		7.5%	29.8%	12.1%	84.8%	14.2%	11.9%	15.3%
49	Subsidy % revenue- Proposed		6.2%	23.7%	9.9%	79.9%	9.4%	7.8%	10.8%
50	Subsidy % improved		TRUE	TRUE	TRUE	TRUE	TRUE	TRUE	TRUE