

**Michael Brechlin**  
Assistant General Counsel, Regulatory

411 Seventh Avenue  
Mail drop 15-7  
Pittsburgh, PA 15219



December 22, 2025

**Via Electronic Filing**

Mr. Matthew L. Homsher, Secretary  
Pennsylvania Public Utility Commission  
Commonwealth Keystone Building, 2nd Floor  
400 North Street  
Harrisburg, PA 17120

**Re: Supplement No. 99 to Tariff Electric - PA. P.U.C. No. 25  
Duquesne Light Company – Rider No. 22 - Distribution System Improvement Charge  
Docket No. M-2025-\_\_\_\_\_**

Dear Secretary Homsher:

Enclosed for filing, please find an original copy of Supplement No. 99 to Duquesne Light Company's ("Company") Tariff-Electric - PA. P.U.C. No. 25, which amends Rider No. 22 - Distribution System Improvement Charge, to become effective January 1, 2026. Eight Schedules comprising supporting documentation are also enclosed. As part of the Company's most recent distribution rate case at Docket R-2024-3046523, the Company sought permission to roll its Distribution System Improvement Charge and the associated plant additions into base rates. As of October 31, 2025, the Company has surpassed the 2024 rate case fully projected future test year ("FPFTY") plant in service projected balance.

Should you have any questions, please do not hesitate to contact David Ogden, Senior Manager, Rates & Tariff Services, at (412) 393-6343 or [dogden@duqlight.com](mailto:dogden@duqlight.com).

Respectfully Submitted,

A handwritten signature in black ink, appearing to read "Michael Brechlin", is written over a light blue horizontal line.

Michael Brechlin  
Assistant General Counsel,  
Regulatory

Enclosures

Cc: Certificate of Service

**CERTIFICATE OF SERVICE**

I hereby certify that a true and correct copy of the foregoing has been served upon the following persons, in the manner indicated, in accordance with the requirements of 52 Pa. Code § 1.54 (relating to service by a participant):

**ELECTRONIC MAIL**

Bureau of Investigation & Enforcement Scott B. Granger Commonwealth Keystone Building 400 North Street, 2 <sup>nd</sup> Floor West PO Box 3265 Harrisburg, PA 17105-3265 <a href="mailto:sgranger@pa.gov">sgranger@pa.gov</a>	Office of Small Business Advocate Rebecca Lyttle, Esquire 555 Walnut Street, 1 <sup>st</sup> Floor Harrisburg, PA 17101 <a href="mailto:relyttle@pa.gov">relyttle@pa.gov</a>
Office of Consumer Advocate Christy Appleby 555 Walnut Street Forum Place, 5 <sup>th</sup> Floor Harrisburg, PA 17101-1923 <a href="mailto:cappleby@paoca.org">cappleby@paoca.org</a> ; <a href="mailto:EFiling-Alternative@paoca.org">EFiling-Alternative@paoca.org</a>	Bureau of Audits Pennsylvania Public Utility Commission Derek Vandevort Commonwealth Keystone Building 400 North Street, 3 <sup>rd</sup> Floor East Harrisburg, PA 17120 <a href="mailto:devandevor@pa.gov">devandevor@pa.gov</a>

Date: December 22, 2025



Michael Brechlin  
Duquesne Light Company  
411 Seventh Avenue, 15-7  
Pittsburgh, PA 15219  
Phone: 412-393-6431  
Email: [mbrechlin@duqlight.com](mailto:mbrechlin@duqlight.com)

**VERIFICATION**

I, Scott Ward, hereby state that the personnel performing DSIC-eligible work are qualified and that any DSIC-eligible work that is performed by independent contractors is properly inspected by utility employees, in compliance with 66 Pa. C.S. § 1359.

The facts set forth above are true and correct to the best of my knowledge, information and belief, and I expect to be able to prove the same at a hearing held in this matter. I understand that the statements herein are made subject to the penalties of 18 Pa. C.S. § 4904 (relating to unsworn falsification to authorities).

Date:

12/22/2025

*Scott Ward*

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Scott Ward



# SCHEDULE OF RATES

For Electric Service in Allegheny and Beaver Counties

(For List of Communities Served, see Pages No. 4 and 5)

Issued By

**DUQUESNE LIGHT COMPANY**

411 Seventh Avenue

Pittsburgh, PA 15219

**Kevin E. Walker**

**President and Chief Executive Officer**

ISSUED: December 22, 2025

EFFECTIVE: January 1, 2026

Issued in compliance with  
Commission Order entered September 15, 2016, at Docket No. P-2016-2540046.

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# NOTICE

**THIS TARIFF SUPPLEMENT INCREASES A RATE WITHIN AN EXISTING RIDER**

**See Page Two**

LIST OF MODIFICATIONS MADE BY THIS TARIFF

INCREASE

**Rider No. 22 – Distribution System Improvement Charge**

**Twenty-Seventh Revised Page No. 137  
Cancelling Twenty-Sixth Revised Page No. 137**

The Distribution System Improvement Charge has been adjusted as required by the provisions of the Rider.

The monthly charge applicable to all rates has increased from 0.02% to 0.49% for the period January 1, 2026, through March 31, 2026.

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**STANDARD CONTRACT RIDERS - (Continued)****RIDER NO. 22 – DISTRIBUTION SYSTEM IMPROVEMENT CHARGE****(Applicable to All Rates)**

In addition to the net charges provided for in this Tariff, a charge of 0.49% will apply consistent with the Commission Order entered September 15, 2016, at Docket No. P-2016-2540046 approving the Distribution System Improvement Charge (“DSIC”).

**(I)****GENERAL DESCRIPTION****PURPOSE**

To recover the reasonable and prudent costs incurred to repair, improve, or replace eligible property which is completed and placed in service and recorded in the individual accounts, as noted below, between base rate cases and to provide the Company with the resources to accelerate the replacement of aging infrastructure, to comply with evolving regulatory requirements and to develop and implement solutions to regional supply problems.

The costs of extending facilities to serve new customers are not recoverable through the DSIC.

**ELIGIBLE PROPERTY**

The DSIC-eligible property will consist of the following:

- Poles and towers (account 364);
- Overhead conductors (account 365) and underground conduit and conductors (accounts 366 and 367);
- Line transformers (account 368) and substation equipment (account 362);
- Any fixture or device related to eligible property listed above including insulators, circuit breakers, fuses, reclosers, grounding wires, cross arms and brackets, relays, capacitors, converters and condensers;
- Unreimbursed costs related to highway relocation projects where an electric distribution company must relocate its facilities; and
- Other related capitalized costs.

**EFFECTIVE DATE**

The DSIC will become effective October 1, 2016.

**Duquesne Light Company**  
**Schedule 1 - Computation of Cumulative Distribution System Improvement Charge**  
**January 1, 2026 through March 31, 2026**

<u>Line No.</u>		<u>Total</u>	
1	Applicable Plant	34,580,646	Schedule 2, Line 2, Column B
	Less:		
2	Accumulated Depreciation	40,169	Schedule 2, Line 3, Column B
3	Accumulated Deferred Income Tax	123,508	Schedule 2, Line 4, Column B
	DSI = Distribution System Improvement Projects		
4	Net of Accumulated Depreciation, Retirements and ADIT	34,416,969	Line 1 - Line 2 - Line 3
5	PTRR = Pre-tax return rate applicable to DSIC-eligible property	2.39%	Schedule 3, Line 5, Column F
6	Pre-Tax Return	824,166	Line 4 * Line 5
7	Dep = Depreciation Expense	40,169	Schedule 2, Line 6, Column B
8	STFT = State Tax Flow Through	(50,797)	Schedule 2, Line 7, Column B
9	E = Experienced Net (Over)/Under Collections	36,617	Note 2
10	Net Amount to be Recovered, including (Over)/Under Collections (w/o GRT)	<u>850,155</u>	Line 6 + Line 7 + Line 8 + Line 9
11	Net Amount to be Recovered, including (Over)/Under Collections (w/ GRT)	<u>903,460</u>	Line 10 * Note 1
12	PQR = Projected Quarterly Distribution Revenue	<u>183,208,018</u>	Schedule 2, Line 8, Columns D through F
13	DSIC = Distribution System Improvement Charge Rate % of Billed Distribution Revenues (w/ GRT)	0.49%	Line 11 / Line 12 or Note 3

Note 1:  
 $1/(1-T) = (T = 5.9\% \text{ Gross Receipts Tax} = \text{GRT})$

Note 2:  
E-factor component based on \$146,468 under collection balance at December 31, 2024, as detailed on Schedule 6. Under collection will be recouped over the one-year period commencing on April 1, 2025 in the amount of \$146,468/4.

Note 3:  
The distribution system improvement charge may not exceed 5% of the amount billed to customers under the applicable distribution rates of the electric distribution company, in compliance with 66 Pa. C.S.A. § 1358(a)(1)

**Duquesne Light Company**  
**Schedule 2 - Computation of Cumulative Distribution System Improvement Charge by Month**  
**January 1, 2026 through March 31, 2026**

Line No.	(A) Oct-25	(B) Nov-25	(C) Dec-25	(D) Jan-26	(E) Feb-26	(F) Mar-26	(G) Apr-26	(H) May-26	(I) Jun-26	(J) Jul-26	(K) Aug-26	(L) Sep-26	
1	\$ -	\$ 34,580,646	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
2	-	34,580,646	-	-	-	-	-	-	-	-	-	-	
3	-	40,169	-	-	-	-	-	-	-	-	-	-	
4	-	123,508	-	-	-	-	-	-	-	-	-	-	0
<hr/>													
5	\$ -	\$ 34,416,969	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Line 2 - Line 3 - Line 4
6	-	40,169	80,338	-	-	-	-	-	-	-	-	-	
7	-	(50,797)	-	-	-	-	-	-	-	-	-	-	
8				\$ 66,100,583	\$ 58,523,869	\$ 58,583,566							

**Duquesne Light Company**  
**Schedule 3 - Computation of Cumulative Distribution System Improvement Charge Pre-Tax Rate of Return**  
**January 1, 2026 through March 31, 2026**

Line No.	(A) Description	(B) Capitalized Ratio (1)	(C) Embedded Cost	(D) Rate of Return	(E) Tax Multiplier (3)	(F) Pre-Tax Rate of Return (PTRR) (1)
1	Long-Term Debt	45.33%	4.55% (1)	2.06%	-	2.06%
2	Preferred	0.00%	0.00% (1)	0.00%	1.36831	0.00%
3	Common Equity (2)	54.67%	10.05% (2)	5.49%	1.36831	7.52%
4	Total	<u>100.00%</u>		<u>7.55%</u>		<u>9.58%</u>
5				Annual PTRR / 4 Quarters =		2.39%

(1) The pre-tax rate of return is calculated using the statutory state and federal income tax rates, the Company's actual capital structure and actual cost rates for long-term debt and preferred stock as of the last day for the three-month period ending one month prior to the effective date of the DSIC and subsequent updates. See Schedules 4 and 5 for additional detail.

(2) Cost of common equity reflects the published Market Based Returns on Common Equity in the Q2 2025 Quarterly Earnings Report Summary, Docket No. M-2025-3057215.

(3) The tax multiplier is calculated as follows:  $1/[(1 - \text{Pa. Tax Rate}) \times (1 - \text{Fed. Tax Rate})]$  where the Pa. tax rate is 7.49% and the Fed. Tax rate is 21%  
 $1/[(1 - 7.49\%) \times (1 - 21\%)] = 1.36831$

**Duquesne Light Company**  
**Schedule 4 - Calculation of Capital Structure and Related Ratios**  
**As of November 30, 2025**

<u>Line No.</u>		<u>Total Company Actual Amount Outstanding (1)</u>	<u>Ratios (2)</u>
1	Total Debt (Sch. 5., Col. 1)	\$ 1,845,957,116	45.33%
2	Total Preferred & Preference Stock (Sch. 5., Col. 1)	-	0.00%
3	<u>Common Equity:</u>		
4	Common stock	-	
5	Premium on capital stock	-	
6	Other paid in capital	988,426,521	
7	Capital stock expense	-	
8	Retained earnings	1,237,042,022	
9	Unappropriated undistributed sub earnings	-	
10	Accumulated other comp income	<u>856,591</u>	
11	Total Common Equity	<u>2,226,325,134</u>	<u>54.67%</u>
12	Total Capital	<u><u>\$ 4,072,282,250</u></u>	<u><u>100.00%</u></u>

**Duquesne Light Company**  
**Schedule 5 - Cost of Debt and Preferred Stock as Adjusted**  
**As of November 30, 2025**

		[ 1 ]	[ 2 ]	[ 3 ]	[ 4 ]	[ 5 ]
Line No	Description	Amount Outstanding	Percent to Total	Effective Interest Rate	Annual Interest Cost	Average Weighted Cost Rate
1	1st Mortgage Bond 4.76% due 2/3/42	\$ 200,000,000	10.78%	4.81%	\$ 9,620,000	0.52%
2	1st Mortgage Bond 4.97% due 11/14/43	\$ 160,000,000	8.63%	5.01%	\$ 8,016,000	0.43%
3	1st Mortgage Bond 5.02% due 2/4/44	\$ 45,000,000	2.43%	5.06%	\$ 2,277,000	0.12%
4	1st Mortgage Bond 5.12% due 2/4/54	\$ 85,000,000	4.58%	5.16%	\$ 4,386,000	0.24%
5	1st Mortgage Bond 3.78% due 3/2/45	\$ 100,000,000	5.39%	3.81%	\$ 3,810,000	0.21%
6	1st Mortgage Bond 3.93% due 3/2/55	\$ 200,000,000	10.78%	3.95%	\$ 7,900,000	0.43%
7	1st Mortgage Bond 3.93% due 7/15/45	\$ 160,000,000	8.63%	3.96%	\$ 6,336,000	0.34%
8	1st Mortgage Bond 3.82% due 10/3/47	\$ 60,000,000	3.23%	3.86%	\$ 2,316,000	0.12%
9	1st Mortgage Bond 3.89% due 2/1/48	\$ 60,000,000	3.23%	3.93%	\$ 2,358,000	0.13%
10	1st Mortgage Bond 4.04% due 2/1/58	\$ 125,000,000	6.74%	4.07%	\$ 5,087,500	0.27%
11	1st Mortgage Bond 3.11% due 5/5/50	\$ 200,000,000	10.78%	3.14%	\$ 6,280,000	0.34%
12	1st Mortgage Bond 4.59% due 10/3/52	\$ 130,000,000	7.01%	4.63%	\$ 6,019,000	0.32%
13	1st Mortgage Bond 5.67% due 3/12/54	\$ 80,000,000	4.31%	5.72%	\$ 4,576,000	0.25%
14	1st Mortgage Bond 5.77% due 3/12/64	\$ 50,000,000	2.70%	5.82%	\$ 2,910,000	0.16%
15	1st Mortgage Bond 5.21% due 4/30/32	\$ 50,000,000	2.70%	5.27%	\$ 2,635,000	0.14%
16	1st Mortgage Bond 5.44% due 4/30/35	\$ 150,000,000	8.09%	5.49%	\$ 8,235,000	0.44%
13	Sub-Total	1,855,000,000	100.00%		82,761,500	4.46%
14	Amortization of loss on reacquired debt	(9,042,884)			1,153,079	
15	Amortization of gain on reacquired debt	-			-	
16	Net Long-Term Debt	<u>\$ 1,845,957,116</u>			<u>\$ 83,914,579</u>	<u>4.55%</u>

Preferred Stock

Line No	Description	Amount Outstanding	Percent to Total	Effective Cost Rate	Annual Cost	Weighted Cost Rate
1	3.75% Preferred Stock	-	0.00%	0.00%	\$ -	0.00%
2	4.15% Preferred Stock	-	0.00%	0.00%	-	0.00%
3	4.20% Preferred Stock	-	0.00%	0.00%	-	0.00%
4	4.10% Preferred Stock	-	0.00%	0.00%	-	0.00%
5	2.10% Preferred Stock	-	0.00%	0.00%	-	0.00%
6	Total Preferred Stock	<u>\$ -</u>	<u>0.00%</u>		<u>\$ -</u>	<u>0.00%</u>

**Duquesne Light Company**  
**Schedule 6 - E Factor Balance Reconciliation**  
**As of December 31, 2024**

1	Surcharge Revenue, Inc. GRT	\$27,339,306	Exh. 1, Page 2
2	Surcharge Revenue, Excl. GRT		\$25,726,287 Line 1 * 0.941
3	E-Factor Revenue, Inc. GRT	(\$518,481)	Exh. Page 4
4	E-Factor Revenue, Excl. GRT		(\$487,891) Line 3 * 0.941
5	Net DSIC Related Revenue, Excl. GRT		\$26,214,178 Line 2 - Line 4
6	Filed Current (DSIC) Revenue Requirement - Excl. GRT		\$26,584,924 Exh. 1, Page 2
7	Reconciliation Period (Over)/Under Collection		\$370,746 Line 6 - Line 5
8	Interest on (Over)/Under Collection		\$0 Exhibit 1, Page 5
9	<u>Total Reconciliation Period (Over)/Under Collection</u>		<u>\$370,746</u> Line 7 + Line 8
10	Balance at YE December 31, 2021, Excl, GRT		(\$712,170)
11	<u>E-Factor Revenue - January 2022 - December 2022, Excl. GRT</u>		<u>(\$487,891)</u> Line 4
12	Prior Period Balance at December 31, 2022		(\$224,279) Line 10 - Line 11
13	Reconciliation Period (Over)/ Under Collection - Jan 22 - Dec 22		\$370,746 Line 9
14	<u>E-Factor Balance at YE December 31, 2022</u>		<u>\$146,468</u> Line 12 + Line 13

(1) Line 1 through Line 9 tie to the 2024 DSIC annual 1307e reconciliation filing at Docket No. M-2025-3053173

(2) Line 10 ties to the Q2 2024 DSIC quarterly filing at Docket No. M-2024-3047739



**Duquesne Light Company**  
**Schedule 8 - Distribution FERC Account Balance Tracker**  
**October 1, 2025 through December 31, 2025**

Distribution FERC Accounts	Balances at 12/31/2024												Balances at 12/31/2025	
	(1)	Jan-25	Feb-25	Transfers (2)	Mar-25	Apr-25	May-25	Jun-25	Jul-25	Aug-25	Sep-25	Oct-25		Nov-25
<b>INTANGIBLE PLANT</b>														
301 ORGANIZATION	100,275	-	-	-	-	-	-	-	-	-	-	-	-	-
302 FRANCHISES AND CONSENTS	6,830	-	-	-	-	-	-	-	-	-	-	-	-	-
303 MISCELLANEOUS INTANGIBLE PLANT	322,843,374	322,843,374	324,695,601	(324,695,601)	-	-	-	-	-	-	-	-	-	-
<b>TOTAL INTANGIBLE PLANT</b>	<b>322,843,841</b>	<b>322,843,374</b>	<b>324,695,601</b>	<b>(324,695,601)</b>	<b>-</b>	<b>-</b>								
<b>TRANSMISSION PLANT</b>														
351.1 COMPUTER HARDWARE	-	-	-	14,430,417	-	-	-	-	-	-	-	-	-	-
351.2 COMPUTER SOFTWARE	-	-	-	5,951,109	6,059,416	6,053,456	6,053,523	6,053,523	6,265,833	6,261,904	6,261,904	6,261,904	6,578,736	
351.3 COMMUNICATION EQUIPMENT	-	-	-	983,446	983,696	983,696	983,696	1,015,093	1,015,093	1,015,093	1,015,093	1,015,093	1,119,435	
353 STATION EQUIPMENT	-	-	-	(14,412,989)	-	-	-	-	-	-	-	-	-	
<b>TOTAL TRANSMISSION PLANT</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>6,951,982</b>	<b>7,043,112</b>	<b>7,037,152</b>	<b>7,037,219</b>	<b>7,068,616</b>	<b>7,280,916</b>	<b>7,276,997</b>	<b>7,276,997</b>	<b>7,276,997</b>	<b>7,698,171</b>	
<b>DISTRIBUTION PLANT</b>														
360 LAND AND LAND RIGHTS	22,940,942	22,940,942	22,940,942	-	22,940,942	25,836,250	25,836,105	25,836,105	25,836,224	25,836,224	25,835,970	25,835,952	25,835,987	
361 STRUCTURE AND IMPROVEMENTS	95,482,449	95,501,679	95,556,811	-	95,553,153	95,760,633	95,759,494	95,760,633	96,126,337	96,121,393	96,459,710	96,491,864	155,518,452	
362 STATION EQUIPMENT	590,211,610	590,852,564	591,207,920	(9,569,417)	584,075,934	582,438,402	583,999,199	589,924,947	603,602,297	603,928,419	605,561,747	732,995,153	680,492,153	
363 STORAGE BATTERY EQUIPMENT	-	-	-	-	-	-	-	-	-	-	-	-	-	
363.1 COMPUTER HARDWARE	-	-	-	16,175,425	16,183,024	16,184,952	16,235,353	16,235,353	16,235,353	16,227,497	16,223,497	16,223,497	16,223,497	
363.2 COMPUTER SOFTWARE	-	-	-	85,716,817	85,719,155	85,738,784	85,738,784	85,738,784	86,785,889	86,786,513	86,832,222	86,877,931	86,832,222	
363.3 COMMUNICATION EQUIPMENT	-	-	-	26,789,339	26,790,044	27,990,594	27,995,687	28,037,863	28,092,370	28,092,448	29,355,887	29,381,520	29,413,135	
364 POLES, TOWERS & FIXTURES	744,363,847	746,275,019	748,792,070	-	751,371,682	751,621,953	757,875,941	758,478,063	759,928,768	761,713,125	762,160,122	766,794,057	773,333,935	
365 OVERHEAD COND. & DEVICES	745,842,860	747,674,601	749,400,883	-	751,360,163	750,675,167	779,719,404	780,113,445	781,149,718	783,817,884	787,836,826	789,690,702	790,544,733	
366 UNDERGROUND CONDUIT	195,911,223	195,874,416	194,792,622	-	194,805,264	194,748,729	196,253,017	196,323,492	196,387,944	195,338,834	222,603,493	222,678,603	223,183,140	
367 UNDERGROUND CONDUCTORS	620,621,150	621,368,345	625,666,514	-	629,878,936	629,942,331	645,595,734	648,806,925	649,121,785	650,332,949	643,635,325	645,910,442	669,350,271	
368 LINE TRANSFORMERS	530,540,425	532,406,657	536,940,014	-	539,178,943	542,485,795	552,293,473	554,136,214	556,239,559	560,250,060	562,565,645	569,430,918	576,196,078	
369 OVERHEAD & UNDERGROUND SERVICES	115,276,780	115,320,155	115,050,790	-	115,098,025	115,148,260	115,213,733	115,280,968	115,598,568	115,987,536	116,163,727	116,622,399	117,346,320	
370 METERS & APPURTECES	152,213,571	152,250,492	152,250,492	-	151,910,110	151,910,110	151,910,296	151,899,768	155,742,707	155,780,348	155,830,979	155,841,173	155,841,173	
371 INSTALLS CUSTOMER PREMISE	4,033,624	4,026,919	4,027,383	-	4,031,763	4,031,763	3,989,864	4,045,854	4,033,919	4,046,315	4,049,791	4,955,726	5,006,883	
372 LEASED PROPERTY ON CUSTOMER PREMISES	-	-	-	-	-	-	-	-	-	-	-	-	-	
373 STREET LIGHTING	64,334,048	65,451,156	65,370,015	-	66,185,086	66,282,641	66,028,919	66,101,445	65,910,150	66,060,951	66,184,987	66,279,604	66,451,144	
<b>TOTAL DISTRIBUTION PLANT</b>	<b>3,881,792,539</b>	<b>3,889,942,945</b>	<b>3,901,996,456</b>	<b>119,112,164</b>	<b>4,035,082,223</b>	<b>4,040,796,364</b>	<b>4,104,445,003</b>	<b>4,122,719,859</b>	<b>4,136,948,649</b>	<b>4,150,882,858</b>	<b>4,181,229,305</b>	<b>4,325,999,346</b>	<b>4,371,569,122</b>	
<b>GENERAL PLANT</b>														
389 LAND AND LAND RIGHTS	6,567,464	6,567,464	6,567,464	-	6,567,464	6,567,464	6,567,464	6,567,464	6,567,464	6,567,464	6,567,464	6,567,464	6,567,464	
390 STRUCTURES AND IMPROVEMENTS	210,223,459	209,886,635	209,824,256	-	212,073,325	214,671,179	217,633,986	217,859,288	218,652,801	217,671,700	217,024,160	216,842,932	216,708,136	
391 OFFICE FURNITURE AND EQUIPMENT	56,883,492	56,672,863	56,621,481	(34,968,408)	21,655,129	21,659,359	22,050,687	22,049,622	22,188,826	22,343,746	22,678,398	22,664,648	22,662,716	
392 TRANSPORTATION EQUIPMENT	75,334,698	75,379,246	83,748,449	-	87,155,623	87,741,736	87,738,189	96,399,534	96,767,872	97,074,593	97,074,593	97,074,593	99,651,471	
393 STORES EQUIPMENT	1,340,969	1,340,741	1,340,741	-	1,340,741	1,286,353	1,308,481	1,341,841	1,484,792	1,484,792	1,477,360	1,460,695	1,442,830	
394 TOOLS, SHOP AND GARAGE EQUIPMENT	37,125,872	37,098,729	37,294,880	-	39,316,587	39,580,236	39,657,965	39,714,271	39,899,352	39,977,589	40,164,792	40,174,404	40,197,739	
395 LABORATORY EQUIPMENT	1,633,996	1,633,996	1,633,996	-	1,633,996	1,633,996	1,633,996	1,633,996	1,633,996	1,633,996	1,633,996	1,633,996	1,831,429	
396 POWER OPERATED EQUIPMENT	3,654,068	3,654,068	3,719,946	-	3,766,521	3,766,521	3,766,521	3,766,521	3,766,521	3,766,521	3,766,521	3,766,521	3,766,521	
397 COMMUNICATION EQUIPMENT	65,456,052	65,469,346	65,517,068	(65,517,068)	-	-	-	-	-	-	-	-	-	
397.1 COMPUTER HARDWARE	-	-	-	28,344,973	28,993,033	28,975,845	28,975,845	28,975,845	28,975,845	28,988,991	29,242,297	30,724,807	30,808,232	
397.2 COMPUTER SOFTWARE	-	-	-	333,027,675	234,124,827	236,032,075	234,658,998	252,815,310	260,341,387	260,482,416	260,984,338	266,251,105	270,297,989	
397.3 COMMUNICATION EQUIPMENT	-	-	-	37,744,283	39,626,464	39,626,464	39,626,464	39,682,777	40,029,909	40,709,214	40,712,131	40,717,571	40,733,406	
398 MISCELLANEOUS EQUIPMENT	45,298	45,298	45,298	-	45,298	45,298	45,298	45,298	45,298	45,298	45,298	45,298	45,298	
399 OTHER TANGIBLE PROPERTY	-	-	-	-	-	-	-	-	-	-	-	-	-	
<b>TOTAL GENERAL PLANT</b>	<b>458,065,367</b>	<b>457,698,386</b>	<b>466,313,378</b>	<b>198,631,455</b>	<b>674,543,711</b>	<b>681,586,527</b>	<b>683,666,039</b>	<b>710,851,768</b>	<b>720,354,063</b>	<b>720,946,322</b>	<b>721,371,348</b>	<b>728,121,468</b>	<b>734,755,232</b>	
<b>TOTAL PLANT</b>	<b>\$ 4,662,040,748</b>	<b>\$ 4,670,484,705</b>	<b>\$ 4,693,005,435</b>	<b>\$ -</b>	<b>\$ 4,716,669,045</b>	<b>\$ 4,729,420,043</b>	<b>\$ 4,795,148,261</b>	<b>\$ 4,840,640,244</b>	<b>\$ 4,864,583,629</b>	<b>\$ 4,879,106,177</b>	<b>\$ 4,909,877,650</b>	<b>\$ 5,061,397,811</b>	<b>\$ 5,114,022,525</b>	

**2024 Rate Case - Distribution Electric Plant In Service - Pro Forma FPFY (3)**

Source: Docket No. R-2024-3046523

	Pro Forma FPFY Ended 12/31/25 (4)	Total Company Values (4)
<b>INTANGIBLE PLANT</b>		
301/303 ORGANIZATION / FRANCHISE	83,000	107,000
303 MISCELLANEOUS INTANGIBLE PLANT	268,309,000	292,510,000
<b>TOTAL INTANGIBLE PLANT</b>	<b>268,392,000</b>	<b>292,617,000</b>
<b>DISTRIBUTION PLANT</b>		
360 LAND AND LAND RIGHTS	23,140,000	23,140,000
361 STRUCTURE AND IMPROVEMENTS	101,152,000	102,420,000
362 STATION EQUIPMENT	632,069,000	632,069,000
363 STORAGE BATTERY EQUIPMENT	-	-
364 POLES, TOWERS & FIXTURES	799,465,000	799,465,000
365 OVERHEAD COND. & DEVICES	824,665,000	824,665,000
366 UNDERGROUND CONDUIT	210,670,000	210,670,000
367 UNDERGROUND CONDUCTORS	683,608,000	683,608,000
368 LINE TRANSFORMERS	570,071,000	570,071,000
369 OVERHEAD & UNDERGROUND SERVICES	135,802,000	135,802,000
370 METERS & APPURTECES	159,997,000	159,997,000
370.1 METER COMMUNICATION EQUIPMENT	-	-
372 LEASED PROPERTY ON CUSTOMER PREMISES	-	-
373 STREET LIGHTING	72,541,000	72,541,000
OTHER	1,042,000	1,042,000
<b>TOTAL DISTRIBUTION PLANT</b>	<b>4,214,222,000</b>	<b>4,215,490,000</b>
<b>GENERAL PLANT</b>		
389-399 GENERAL PLANT	379,508,000	469,507,000
<b>TOTAL GENERAL PLANT</b>	<b>379,508,000</b>	<b>469,507,000</b>
<b>TOTAL PLANT</b>	<b>4,862,202,000</b>	<b>4,977,614,000</b>
(5)		

(1) Balances at December 31, 2024 will tie to the Company's FERC Form 1, filed on or about April 15, 2025.

(2) Adjustments made in accordance to FERC Order 898, Docket No. RM21-11-000, for classification adjustments to computer hardware, software, and communication equipment.

(3) The Final Opinion and Order of the Commission, issued on November 7, 2024 within Docket No. R-2024-3046523 approved the Joint Petition for Approval of Settlement without modification [Settlement Agreement]. The Settlement Agreement paragraph #30 on page #7 states "as of the effective date of rates in this proceeding, Duquesne Light will be eligible to include plant additions in the Distribution System Improvement Charge ("DSIC") at the later of, (1) the end of the FPFY, and (2) once the total FPFY account balances exceed \$4,862,202,000, which are the levels projected by the Company in this proceeding at December 31, 2025 per DLC Exhibit 2, Book 5, Schedule D-1. In order to track against the Company's Plant FERC accounts, the Company will compare to the "Total Company Values" as noted above.

(4) DLC Exhibit 6-1, Fully Projected Future Test Year Jurisdictional Separation.

(5) DLC Exhibit 2, Schedule D-1, page 3 of 3, Column 2, Line 1.