



**Michael Brechlin**  
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February 27, 2026

**VIA ELECTRONIC FILING**

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

**Re: Duquesne Light Company – Rider No. 8 - Default Service Supply  
1307 (e) Reconciliation Statement for Residential and Lighting, Small, and Medium  
Commercial and Industrial Supply Rates  
Docket No. M-2026-\_\_\_\_\_**

Dear Secretary Homsher:

Enclosed for filing, please find an original copy of Duquesne Light Company's Rider No. 8 - Default Service Supply Reconciliation Statement for its Residential and Lighting, Small Commercial and Industrial, and Medium Commercial and Industrial supply rates. The Reconciliation period is for 12 months ending January 31, 2026, for the above-mentioned customer classes.

Should you have any questions, please do not hesitate to contact me or David Ogden, Senior Manager of 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", written in a cursive style.

Michael Brechlin  
Assistant General Counsel, Regulatory

Enclosure

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 555 Walnut Street, 1 <sup>st</sup> Floor Harrisburg, PA 17101 <a href="mailto:rlyttle@pa.gov">rlyttle@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:E-Filing-Alternative@paoca.com">E-Filing-Alternative@paoca.com</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: February 27, 2026



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EXHIBIT 1

Duquesne Light Company  
Rider No. 8 - Residential & Lighting Default Service Supply Rate  
12 Months Ended January 31, 2026

1307(e) Statement - Reconciliation of Revenue and Expense (1)

	Feb-25	Mar-25	Apr-25	May-25	Jun-25	Jul-25	Total 6 Mos. Ended 7/31/2025	Aug-25	Sep-25	Oct-25	Nov-25	Dec-25	Jan-25	Total 6 Mos. Ended 1/31/2026	Total 2/1/2025 to 1/31/2026
<b>Revenue</b>															
1 Calendar Month Retail Revenue	\$21,804,695	\$18,396,338	\$16,620,666	\$16,005,638	\$30,335,323	\$43,008,755	\$146,171,414	\$31,530,485	\$23,005,081	\$19,406,269	\$22,142,170	\$31,330,698	\$37,506,130	\$164,920,833	\$311,092,247
2 Less E Factor Rate Revenue	(\$24,725)	(\$20,829)	(\$18,875)	(\$18,325)	\$171,509	\$220,830	\$909,586	\$171,796	\$123,298	\$104,566	\$118,552	\$475,719	\$517,303	\$1,511,234	\$1,820,819
3 Net Calendar Month Revenue	\$21,829,420	\$18,417,167	\$16,639,541	\$16,023,962	\$30,163,814	\$42,787,925	\$145,861,829	\$31,358,688	\$22,881,783	\$19,301,703	\$22,023,618	\$30,854,980	\$36,988,826	\$163,409,599	\$309,271,428
4 Less PA Gross Receipts Tax (GRT) at 5.9%	\$1,287,936	\$1,086,613	\$981,733	\$945,414	\$1,779,665	\$2,524,488	\$8,605,848	\$1,850,163	\$1,350,025	\$1,138,800	\$1,299,393	\$1,820,444	\$2,182,341	\$9,641,166	\$18,247,014
5 Net Calendar Month Revenue less GRT	\$20,541,484	\$17,330,554	\$15,657,808	\$15,078,548	\$28,384,149	\$40,263,437	\$137,255,981	\$29,508,526	\$21,531,758	\$18,162,903	\$20,724,225	\$29,034,536	\$34,806,485	\$153,768,433	\$291,024,414
<b>Expense</b>															
6 Supply Invoice Amount	\$20,265,294	\$17,051,470	\$15,514,858	\$15,440,554	\$29,514,567	\$38,218,883	\$136,005,626	\$29,704,614	\$21,333,698	\$18,491,154	\$21,112,752	\$29,852,572	\$32,519,445	\$153,014,236	\$289,019,862
7 Administrative Expense (2)	\$729	\$729	\$40,729	\$729	\$729	\$729	\$44,375	\$729	\$729	\$40,729	\$1,104	\$729	\$729	\$44,750	\$89,125
8 Net Metering Expense (3)	\$990	\$1,034	\$2,301	\$119,373	\$264,524	\$2,852	\$391,072	\$1,206	\$1,861	\$2,985	\$2,229	\$2,061	\$1,704	\$12,046	\$403,118
9 EV-TOU/TOU Expense (4)	\$5,565	\$7,500	\$169,500	\$0	\$71,714	\$0	\$254,280	\$0	\$807	\$0	\$0	\$0	\$0	\$807	\$255,086
10 Solar Contract Expense (5)	\$2,017	\$2,017	\$2,017	\$2,017	\$1,077	\$1,077	\$10,221	\$1,077	\$1,077	\$1,077	\$1,077	\$1,077	\$1,077	\$6,460	\$16,681
11 Filing Preparation and Approval Process Expense (6)	\$9,610	\$9,610	\$9,610	\$9,610	\$7,207	\$7,207	\$52,854	\$7,207	\$7,207	\$7,207	\$7,207	\$7,207	\$7,207	\$43,244	\$96,098
12 Working Capital for Default Service Supply Expense (6)	\$78,973	\$78,973	\$78,973	\$78,973	\$67,283	\$67,283	\$450,458	\$67,283	\$67,283	\$67,283	\$67,283	\$67,283	\$67,283	\$403,699	\$854,157
13 Total Expense	\$20,363,178	\$17,151,333	\$15,817,988	\$15,651,256	\$29,927,101	\$38,298,031	\$137,208,886	\$29,782,116	\$21,412,663	\$18,610,435	\$21,191,652	\$29,930,930	\$32,597,446	\$153,525,242	\$290,734,127
14 (Over)/Under Collection	(\$178,307)	(\$179,221)	\$160,180	\$572,707	\$1,542,953	(\$1,965,407)	(\$47,095)	\$273,590	(\$119,095)	\$447,533	\$467,428	\$896,393	(\$2,209,040)	(\$243,191)	(\$290,286)
15 Interest Rate (7)	6.00%	6.00%	6.00%	6.00%	6.00%	6.00%		6.00%	6.00%	6.00%	6.00%	6.00%	6.00%		
16 Interest Weight	13/12	12/12	11/12	10/12	9/12	8/12		13/12	12/12	11/12	10/12	9/12	8/12		
17 Interest	(\$11,590)	(\$10,753)	\$8,810	\$28,635	\$69,433	(\$78,616)	\$5,919	\$17,783	(\$7,146)	\$24,614	\$23,371	\$40,338	(\$88,362)	\$10,599	\$16,518
18 Total (Over)/Under Collection	(\$189,897)	(\$189,975)	\$168,990	\$601,343	\$1,612,386	(\$2,044,023)	(\$41,176)	\$291,374	(\$126,241)	\$472,147	\$490,799	\$936,731	(\$2,297,401)	(\$232,592)	(\$273,768)

(1) Reconciliation periods aligned with the Company's default service supply plan effective June 1, 2025. Reconciliation periods defined in Company tariff Rider No. 8, Default Service Supply.

(2) Administrative fees to conduct the request for proposals (RFPs).

(3) Reflects the supply component of the net metering compensation paid to customer-generators.

(4) The EV-TOU expenses are reconciled, by customer class, through the Default Service reconciliation process, as approved in the final orders dated 1/14/2025 & 4/10/2025 at Docket No. P-2024-3048592.

(5) In accordance with the Company's Default Service Plan IX Compliance Filing (Solar Power Purchase Agreement dated April 1, 2022 at Docket P-2020-3019522), the Company proposed to recover its third-party costs to prepare and implement the Solar PPA from default service customers over the remaining term of DSP IX (i.e. December 1, 2022 through May 31, 2025). The Company's retail tariff includes the language necessary to recover the Solar PPA costs. In accordance with the Company's Default Service Plan X Compliance Filing (Solar Power Purchase Agreement dated July 31, 2024 at Docket P-2020-3019522), the Company proposed to recover its third-party costs to prepare and implement the Solar PPA from default service customers over the remaining term of DSP X (i.e. June 1, 2025 through May 31, 2029). The Company's retail tariff includes the language necessary to recover the Solar PPA costs.

(6) Reflects the unbundling provisions of the Joint Petition for Approval of Non-Unanimous Settlement that was adopted as part of the Commission order entered December 22, 2016 at Docket No. P-2016-2543140. The unbundled expenses will be fixed and reconciled only for differences between projected and actual consumption. Appendix C of the Joint Petition for Approval of Non-Unanimous Settlement reflects, by customer class, the allocated fixed dollar amounts for filing preparation and working capital for default service supply. Effective June 2021, the unbundling provisions were updated consistent with Exhibit DBO-5 that was adopted as part of the final order dated 1/14/2021 at Docket No. P-2020-3019522. Effective June 2022, the unbundling provisions were updated in the Company's most recent rate case, Exhibit DBO-1R that was adopted as part of the final order dated December 16, 2021 at Docket No. R-2021-3024750. Effective June 2025, the unbundling provisions were updated consistent with Exhibit DBO-4S that was adopted as part of the final orders dated 1/14/2025 & 4/10/2025 at Docket No. P-2024-3048592.

(7) Interest rate per Section 54 Pa. Code 54.190(c).

EXHIBIT 1

Duquesne Light Company  
Rider No. 8 - Small C&I Default Service Supply Rate  
12 Months Ended January 31, 2026

1307(e) Statement - Reconciliation of Revenue and Expense (1)

	Feb-25	Mar-25	Apr-25	May-25	Jun-25	Jul-25	Total 6 Mos. Ended 7/31/2025	Aug-25	Sep-25	Oct-25	Nov-25	Dec-25	Jan-26	Total 6 Mos. Ended 1/31/2026	Total 2/1/2025 to 1/31/2026
<b>Revenue</b>															
1 Calendar Month Retail Revenue (2)	\$2,981,082	\$2,895,216	\$2,519,725	\$2,562,268	\$3,421,986	\$4,505,393	\$18,885,669	\$3,714,290	\$3,071,404	\$2,940,647	\$2,939,582	\$4,070,225	\$4,668,228	\$21,404,376	\$40,290,046
2 Less E Factor Rate Revenue	(\$115,628)	(\$106,841)	(\$94,748)	(\$98,601)	(\$113,405)	(\$138,090)	(\$667,312)	(\$123,176)	(\$93,366)	(\$93,998)	(\$95,413)	\$100,025	\$100,216	(\$211,711)	(\$879,023)
3 Net Calendar Month Revenue	\$3,096,710	\$3,002,057	\$2,614,472	\$2,660,870	\$3,535,390	\$4,643,483	\$19,552,982	\$3,837,466	\$3,170,770	\$3,034,645	\$3,034,995	\$3,970,200	\$4,568,012	\$21,616,087	\$41,169,069
4 Less PA Gross Receipts Tax (GRT) at 5.9%	\$182,706	\$177,121	\$154,254	\$156,991	\$208,588	\$273,966	\$1,153,626	\$226,410	\$187,075	\$179,044	\$179,065	\$234,242	\$269,513	\$1,275,349	\$2,428,975
5 Net Calendar Month Revenue less GRT	\$2,914,004	\$2,824,935	\$2,460,219	\$2,503,879	\$3,326,802	\$4,369,518	\$18,399,356	\$3,611,055	\$2,983,694	\$2,855,601	\$2,855,930	\$3,735,958	\$4,298,499	\$20,340,738	\$38,740,094
<b>Expense</b>															
6 Supply Invoice Amount (2)	\$2,889,410	\$2,618,830	\$2,410,963	\$2,393,134	\$3,351,712	\$4,015,467	\$17,679,516	\$3,472,885	\$2,902,320	\$2,694,651	\$2,877,283	\$3,913,093	\$4,107,640	\$19,967,871	\$37,647,387
7 Administrative Expense (3)	\$729	\$729	\$40,729	\$729	\$729	\$729	\$44,375	\$729	\$729	\$40,729	\$729	\$1,104	\$729	\$44,750	\$89,125
8 Net Metering Expense (4)	\$0	\$0	\$0	\$299,622	\$65,127	\$516,840	\$881,589	\$3,285	\$0	\$0	\$333	\$0	\$58	\$3,675	\$885,264
9 EV-TOU Expense (5)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$807	\$0	\$0	\$0	\$0	\$807	\$807
10 Solar Contract Expense (6)	\$356	\$356	\$356	\$356	\$173	\$173	\$1,771	\$173	\$173	\$173	\$173	\$173	\$173	\$1,040	\$2,810
11 Filing Preparation and Approval Process Expense (7)	\$1,697	\$1,697	\$1,697	\$1,697	\$1,160	\$1,160	\$9,106	\$1,160	\$1,160	\$1,160	\$1,160	\$1,160	\$1,160	\$6,959	\$16,065
12 Working Capital for Default Service Supply Expense (7)	\$13,944	\$13,944	\$13,944	\$13,944	\$10,827	\$10,827	\$77,428	\$10,827	\$10,827	\$10,827	\$10,827	\$10,827	\$10,827	\$64,960	\$142,388
13 Total Expense	\$2,906,136	\$2,635,555	\$2,467,688	\$2,709,482	\$3,429,728	\$4,545,196	\$18,693,785	\$3,489,059	\$2,916,015	\$2,747,539	\$2,890,505	\$3,926,357	\$4,120,586	\$20,090,061	\$38,783,846
14 (Over)/Under Collection	(\$7,868)	(\$189,380)	\$7,470	\$205,603	\$102,926	\$175,678	\$294,429	(\$121,997)	(\$67,679)	(\$108,062)	\$34,575	\$190,399	(\$177,913)	(\$250,677)	\$43,752
15 Interest Rate (8)	6.00%	6.00%	6.00%	6.00%	6.00%	6.00%		6.00%	6.00%	6.00%	6.00%	6.00%	6.00%		
16 Interest Weight	13/12	12/12	11/12	10/12	9/12	8/12		13/12	12/12	11/12	10/12	9/12	8/12		
17 Interest	(\$511)	(\$11,363)	\$411	\$10,280	\$4,632	\$7,027	\$10,476	(\$7,930)	(\$4,061)	(\$5,943)	\$1,729	\$8,568	(\$7,117)	(\$14,754)	(\$4,278)
18 Total (Over)/Under Collection	(\$8,379)	(\$200,743)	\$7,881	\$215,883	\$107,557	\$182,706	\$304,904	(\$129,927)	(\$71,740)	(\$114,005)	\$36,303	\$198,966	(\$185,029)	(\$265,430)	\$39,474

(1) Reconciliation periods aligned with the Company's default service supply plan effective June 1, 2025. Reconciliation periods defined in Company tariff Rider No. 8, Default Service Supply.

(2) Retail revenue excludes Company use facilities. Supply invoice amount excludes expense associated with Company use facilities.

(3) Administrative fees to conduct the request for proposals (RFPs).

(4) Reflects the supply component of the net metering compensation paid to customer-generators.

(5) The EV-TOU expenses are reconciled, by customer class, through the Default Service reconciliation process, as approved in the final orders dated 1/14/2025 & 4/10/2025 at Docket No. P-2024-3048592.

(6) In accordance with the Company's Default Service Plan IX Compliance Filing (Solar Power Purchase Agreement dated April 1, 2022 at Docket P-2020-3019522), the Company proposed to recover its third-party costs to prepare and implement the Solar PPA from default service customers over the remaining term of DSP IX (i.e. December 1, 2022 through May 31, 2025). The Company's retail tariff includes the language necessary to recover the Solar PPA costs. In accordance with the Company's Default Service Plan X Compliance Filing (Solar Power Purchase Agreement dated July 31, 2024 at Docket P-2020-3019522), the Company proposed to recover its third-party costs to prepare and implement the Solar PPA from default service customers over the remaining term of DSP X (i.e. June 1, 2025 through May 31, 2029). The Company's retail tariff includes the language necessary to recover the Solar PPA costs.

(7) Reflects the unbundling provisions of the Joint Petition for Approval of Non-Unanimous Settlement that was adopted as part of the Commission order entered December 22, 2016 at Docket No. P-2016-2543140. The unbundled expenses will be fixed and reconciled only for differences between projected and actual consumption. Appendix C of the Joint Petition for Approval of Non-Unanimous Settlement reflects, by customer class, the allocated fixed dollar amounts for filing preparation and working capital for default service supply. Effective June 2021, the unbundling provisions were updated consistent with Exhibit DBO-5 that was adopted as part of the final order dated 1/14/2021 at Docket No. P-2020-3019522. Effective June 2022, the unbundling provisions were updated in the Company's most recent rate case, Exhibit DBO-1R that was adopted as part of the final order dated December 16, 2021 at Docket No. R-2021-3024750. Effective June 2025, the unbundling provisions were updated consistent with Exhibit DBO-4S that was adopted as part of the final orders dated 1/14/2025 & 4/10/2025 at Docket No. P-2024-3048592.

(8) Interest rate per Section 54 Pa. Code 54.190(c).

**EXHIBIT 1**

**Duquesne Light Company  
Rider No. 8 - Medium C&I Default Service Supply Rate  
12 Months Ended January 31, 2026**

**1307(e) Statement - Reconciliation of Revenue and Expense (1)**

Revenue	Feb-25	Mar-25	Apr-25	May-25	Jun-25	Jul-25	Total 6 Mos. Ended 7/31/2025	Aug-25	Sep-25	Oct-25	Nov-25	Dec-25	Jan-26	Total 6 Mos. Ended 1/31/2026	Total 2/1/2025 to 1/31/2026
1 Calendar Month Retail Revenue (2)	\$1,928,042	\$1,600,412	\$1,250,602	\$1,316,801	\$2,451,182	\$4,114,297	\$12,661,337	\$3,029,188	\$2,465,839	\$2,127,016	\$2,248,160	\$2,891,804	\$3,375,017	\$16,137,023	\$28,798,360
2 Less E Factor Rate Revenue	(\$116,627)	(\$101,721)	(\$94,436)	(\$97,738)	(\$89,584)	(\$103,058)	(\$603,164)	(\$91,736)	(\$76,168)	(\$69,646)	(\$72,790)	\$21,315	\$24,217	(\$264,808)	(\$867,972)
3 Net Calendar Month Revenue	\$2,044,668	\$1,702,134	\$1,345,038	\$1,414,539	\$2,540,765	\$4,217,355	\$13,264,500	\$3,120,924	\$2,542,007	\$2,196,661	\$2,320,950	\$2,870,489	\$3,350,800	\$16,401,832	\$29,666,332
4 Less PA Gross Receipts Tax (GRT) at 5.9%	\$120,635	\$100,426	\$79,357	\$83,458	\$149,905	\$248,824	\$782,606	\$184,135	\$149,978	\$129,603	\$136,936	\$169,359	\$197,697	\$967,708	\$1,750,314
5 Net Calendar Month Revenue less GRT	\$1,924,033	\$1,601,708	\$1,265,681	\$1,331,082	\$2,390,860	\$3,968,531	\$12,481,895	\$2,936,790	\$2,392,029	\$2,067,058	\$2,184,014	\$2,701,130	\$3,153,103	\$15,434,123	\$27,916,018
<b>Expense</b>															
6 Supply Invoice Amount (2)	\$1,890,782	\$1,420,420	\$1,337,975	\$1,358,085	\$2,976,008	\$3,368,126	\$12,351,395	\$2,969,676	\$2,333,543	\$2,106,523	\$2,232,231	\$2,736,313	\$3,094,148	\$15,472,433	\$27,823,829
7 Administrative Expense (3)	\$729	\$729	\$40,729	\$729	\$729	\$729	\$44,375	\$729	\$729	\$40,729	\$1,104	\$729	\$729	\$44,750	\$89,125
8 Net Metering Expense (4)	\$0	\$0	\$0	\$3,222	\$15,223	\$0	\$18,445	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$18,445
9 EV-TOU Expense (5)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$807	\$0	\$0	\$0	\$0	\$807	\$807
10 Solar Contract Expense (6)	\$402	\$402	\$402	\$402	\$125	\$125	\$1,858	\$125	\$125	\$125	\$125	\$125	\$125	\$125	\$749
11 Filing Preparation and Approval Process Expense (7)	\$1,916	\$1,916	\$1,916	\$1,916	\$836	\$836	\$9,334	\$836	\$836	\$836	\$836	\$836	\$836	\$5,014	\$14,347
12 Working Capital for Default Service Supply Expense (7)	\$15,742	\$15,742	\$15,742	\$15,742	\$7,800	\$7,800	\$78,570	\$7,800	\$7,800	\$7,800	\$7,800	\$7,800	\$7,800	\$46,802	\$125,372
13 Total Expense	\$1,909,571	\$1,439,209	\$1,396,764	\$1,380,096	\$3,000,721	\$3,377,616	\$12,503,977	\$2,979,165	\$2,343,839	\$2,156,013	\$2,242,096	\$2,745,802	\$3,103,638	\$15,570,554	\$28,074,531
14 (Over)/Under Collection	(\$14,462)	(\$162,499)	\$131,083	\$49,015	\$609,861	(\$590,915)	\$22,082	\$42,376	(\$48,189)	\$88,955	\$58,082	\$44,672	(\$49,464)	\$136,431	\$158,513
15 Interest Rate (8)	6.00%	6.00%	6.00%	6.00%	6.00%	6.00%		6.00%	6.00%	6.00%	6.00%	6.00%	6.00%		
16 Interest Weight	13/12	12/12	11/12	10/12	9/12	8/12		13/12	12/12	11/12	10/12	9/12	8/12		
17 Interest	(\$940)	(\$9,750)	\$7,210	\$2,451	\$27,444	(\$23,637)	\$2,777	\$2,754	(\$2,891)	\$4,893	\$2,904	\$2,010	(\$1,979)	\$7,691	\$10,469
18 Total (Over)/Under Collection	(\$15,402)	(\$172,249)	\$138,293	\$51,465	\$637,305	(\$614,552)	\$24,860	\$45,130	(\$51,081)	\$93,847	\$60,986	\$46,683	(\$51,443)	\$144,122	\$168,982

- (1) Reconciliation periods aligned with the Company's default service supply plan effective June 1, 2025. Reconciliation periods defined in Company tariff Rider No. 8, Default Service Supply.
- (2) Retail revenue excludes Company use facilities. Supply invoice amount excludes expense associated with Company use facilities.
- (3) Administrative fees to conduct the request for proposals (RFPs).
- (4) Reflects the supply component of the net metering compensation paid to customer-generators.
- (5) The EV-TOU expenses are reconciled, by customer class, through the Default Service reconciliation process, as approved in the final orders dated 1/14/2025 & 4/10/2025 at Docket No. P-2024-3048592.
- (6) In accordance with the Company's Default Service Plan IX Compliance Filing (Solar Power Purchase Agreement dated April 1, 2022 at Docket P-2020-3019522), the Company proposed to recover its third-party costs to prepare and implement the Solar PPA from default service customers over the remaining term of DSP IX (i.e. December 1, 2022 through May 31, 2025). The Company's retail tariff includes the language necessary to recover the Solar PPA costs. In accordance with the Company's Default Service Plan X Compliance Filing (Solar Power Purchase Agreement dated July 31, 2024 at Docket P-2020-3019522), the Company proposed to recover its third-party costs to prepare and implement the Solar PPA from default service customers over the remaining term of DSP X (i.e. June 1, 2025 through May 31, 2029). The Company's retail tariff includes the language necessary to recover the Solar PPA costs.
- (7) Reflects the unbundling provisions of the Joint Petition for Approval of Non-Unanimous Settlement that was adopted as part of the Commission order entered December 22, 2016 at Docket No. P-2016-2543140. The unbundled expenses will be fixed and reconciled only for differences between projected and actual consumption. Appendix C of the Joint Petition for Approval of Non-Unanimous Settlement reflects, by customer class, the allocated fixed dollar amounts for filing preparation and working capital for default service supply. Effective June 2021, the unbundling provisions were updated consistent with Exhibit DBO-5 that was adopted as part of the final order dated 1/14/2021 at Docket No. P-2020-3019522. Effective June 2022, the unbundling provisions were updated in the Company's most recent rate case, Exhibit DBO-1R that was adopted as part of the final order dated December 16, 2021 at Docket No. R-2021-3024750. Effective June 2025, the unbundling provisions were updated consistent with Exhibit DBO-4S that was adopted as part of the final orders dated 1/14/2025 & 4/10/2025 at Docket No. P-2024-3048592.
- (8) Interest rate per Section 54 Pa. Code 54.190(c).

EXHIBIT 1

Duquesne Light Company  
Rider No. 8 - Residential & Lighting, Small C&I, and Medium C&I Default Service Supply Rate  
12 Months Ended January 31, 2026

1307(e) Statement - Reconciliation of Revenue and Expense (1)

Revenue	Feb-25	Mar-25	Apr-25	May-25	Jun-25	Jul-25	Total 6 Mos. Ended 7/31/2025	Aug-25	Sep-25	Oct-25	Nov-25	Dec-25	Jan-26	Total 6 Mos. Ended 1/31/2026	Total 2/1/2025 to 1/31/2026
1 Calendar Month Retail Revenue (2)	\$26,713,819	\$22,891,966	\$20,390,993	\$19,884,707	\$36,208,490	\$51,628,445	\$177,718,420	\$38,273,962	\$28,542,324	\$24,473,932	\$27,329,912	\$38,292,727	\$45,549,374	\$202,462,233	\$380,180,653
2 Less E Factor Rate Revenue	(\$256,979)	(\$229,392)	(\$208,058)	(\$214,664)	(\$31,479)	(\$20,318)	(\$960,890)	(\$43,116)	(\$52,236)	(\$59,077)	(\$49,651)	\$597,059	\$641,736	\$1,034,715	\$73,825
3 Net Calendar Month Revenue	\$26,970,798	\$23,121,358	\$20,599,051	\$20,099,371	\$36,239,969	\$51,648,763	\$178,679,311	\$38,317,078	\$28,594,560	\$24,533,010	\$27,379,563	\$37,695,669	\$44,907,638	\$201,427,518	\$380,106,828
4 Less PA Gross Receipts Tax (GRT) at 5.9%	\$1,591,277	\$1,364,160	\$1,215,344	\$1,185,863	\$2,138,158	\$3,047,277	\$10,542,079	\$2,260,708	\$1,687,079	\$1,447,448	\$1,615,394	\$2,224,044	\$2,649,551	\$11,884,224	\$22,426,303
5 Net Calendar Month Revenue less GRT	\$25,379,521	\$21,757,198	\$19,383,707	\$18,913,508	\$34,101,811	\$48,601,486	\$168,137,231	\$36,056,371	\$26,907,481	\$23,085,562	\$25,764,169	\$35,471,624	\$42,258,087	\$189,543,294	\$357,680,525
<b>Expense</b>															
6 Supply Invoice Amount (2)	\$25,045,486	\$21,090,720	\$19,263,796	\$19,191,774	\$35,842,287	\$45,602,476	\$166,036,538	\$36,147,175	\$26,569,561	\$23,292,328	\$26,222,266	\$36,501,978	\$39,721,234	\$188,454,540	\$354,491,078
7 Administrative Expense (3)	\$2,188	\$2,188	\$122,188	\$2,188	\$2,188	\$2,188	\$133,125	\$2,188	\$2,188	\$122,188	\$2,938	\$2,563	\$2,188	\$134,250	\$267,375
8 Net Metering Expense (4)	\$990	\$1,034	\$2,301	\$422,216	\$344,874	\$519,692	\$1,291,106	\$4,490	\$1,861	\$2,985	\$2,562	\$2,061	\$1,762	\$15,721	\$1,306,827
9 EV-TOU Expense (5)	\$5,565	\$7,500	\$169,500	\$0	\$71,714	\$0	\$254,280	\$0	\$2,420	\$0	\$0	\$0	\$0	\$2,420	\$256,700
10 Solar Contract Expense (6)	\$2,775	\$2,775	\$2,775	\$2,775	\$1,375	\$1,375	\$13,850	\$1,375	\$1,375	\$1,375	\$1,375	\$1,375	\$1,375	\$8,249	\$22,099
11 Filing Preparation and Approval Process Expense (7)	\$13,222	\$13,222	\$13,222	\$13,222	\$9,203	\$9,203	\$71,293	\$9,203	\$9,203	\$9,203	\$9,203	\$9,203	\$9,203	\$55,216	\$126,509
12 Working Capital for Default Service Supply Expense (7)	\$108,659	\$108,659	\$108,659	\$108,659	\$85,910	\$85,910	\$606,456	\$85,910	\$85,910	\$85,910	\$85,910	\$85,910	\$85,910	\$515,461	\$1,121,917
13 Total Expense	\$25,178,884	\$21,226,097	\$19,682,440	\$19,740,834	\$36,357,550	\$46,220,843	\$168,406,647	\$36,250,340	\$26,672,518	\$23,513,988	\$26,324,252	\$36,603,089	\$39,821,670	\$189,185,857	\$357,592,504
14 (Over)/Under Collection	(\$200,637)	(\$531,101)	\$298,733	\$827,325	\$2,255,739	(\$2,380,643)	\$269,416	\$193,969	(\$234,963)	\$428,426	\$560,084	\$1,131,464	(\$2,436,417)	(\$357,437)	(\$88,021)
15 Interest Rate (8)	6.00%	6.00%	6.00%	6.00%	6.00%	6.00%		6.00%	6.00%	6.00%	6.00%	6.00%	6.00%		
16 Interest Weight	13/12	12/12	11/12	10/12	9/12	8/12		13/12	12/12	11/12	10/12	9/12	8/12		
17 Interest	(\$13,041)	(\$31,866)	\$16,430	\$41,366	\$101,508	(\$95,226)	\$19,172	\$12,608	(\$14,098)	\$23,563	\$28,004	\$50,916	(\$97,457)	\$3,537	\$22,709
18 Total (Over)/Under Collection	(\$213,678)	(\$562,967)	\$315,163	\$868,691	\$2,357,247	(\$2,475,869)	\$288,588	\$206,577	(\$249,061)	\$451,989	\$588,088	\$1,182,380	(\$2,533,874)	(\$353,900)	(\$65,312)

(1) Reconciliation periods aligned with the Company's default service supply plan effective June 1, 2025. Reconciliation periods defined in Company tariff Rider No. 8, Default Service Supply.

(2) Retail revenue excludes Company use facilities. Supply invoice amount excludes expense associated with Company use facilities.

(3) Administrative fees to conduct the request for proposals (RFPs).

(4) Reflects the supply component of the net metering compensation paid to customer-generators.

(5) The EV-TOU expenses are reconciled, by customer class, through the Default Service reconciliation process, as approved in the final orders dated 1/14/2025 & 4/10/2025 at Docket No. P-2024-3048592.

(6) In accordance with the Company's Default Service Plan IX Compliance Filing (Solar Power Purchase Agreement dated April 1, 2022 at Docket P-2020-3019522), the Company proposed to recover its third-party costs to prepare and implement the Solar PPA from default service customers over the remaining term of DSP IX (i.e. December 1, 2022 through May 31, 2025). The Company's retail tariff includes the language necessary to recover the Solar PPA costs. In accordance with the Company's Default Service Plan X Compliance Filing (Solar Power Purchase Agreement dated July 31, 2024 at Docket P-2020-3019522), the Company proposed to recover its third-party costs to prepare and

(7) implement the Solar PPA from default service customers over the remaining term of DSP X (i.e. June 1, 2025 through May 31, 2029). The Company's retail tariff includes the language necessary to recover the Solar PPA costs. Reflects the unbundling provisions of the Joint Petition for Approval of Non-Unanimous Settlement that was adopted as part of the Commission order entered December 22, 2016 at Docket No. P-2016-2543140. The unbundled expenses will be fixed and reconciled only for differences between projected and actual consumption. Appendix C of the Joint Petition for Approval of Non-Unanimous Settlement reflects, by customer class, the allocated fixed dollar amounts for filing preparation and working capital for default service supply. Effective June 2021, the unbundling provisions were updated consistent with Exhibit DBO-5 that was adopted as part of the final order dated 1/14/2021 at Docket No. P-2020-3019522. Effective June 2022, the unbundling provisions were updated in the Company's most recent rate case, Exhibit DBO-1R that was adopted as part of the final order dated December 16, 2021 at Docket No. R-2021-3024750. Effective June 2025, the unbundling provisions were updated consistent with Exhibit DBO-45 that was adopted as part of the final orders dated 1/14/2025 & 4/10/2025 at Docket No. P-2024-3048592.

(8) Interest rate per Section 54 Pa. Code 54.190(c).