



COMMONWEALTH OF PENNSYLVANIA
PENNSYLVANIA PUBLIC UTILITY COMMISSION
COMMONWEALTH KEYSTONE BUILDING
400 NORTH STREET
HARRISBURG, PENNSYLVANIA 17120
June 18, 2026

Ms. Erin Crehan
Chief Compliance Officer
Duquesne Light Company
411 Seventh Avenue, Mail Drop 16-1
Pittsburgh, PA 15219
ecrehan@duqlight.com

Re: Focused Management and Operations Audit (MA), D-2025-3054177

Dear Ms. Crehan:

The Commission appreciates the cooperation extended by the officers and employees of Duquesne Light Company (DLC) to our Bureau of Audits' staff during the recent MA. We seek DLC's further cooperation in implementing the recommendations cited in the audit report.

As you know, during the MA, the staff analyzed and evaluated management and operational performance in ten functional areas at DLC. Staff identified three areas as needing moderate improvement (see Chapter VI – Financial Management, Chapter VII – Electric Operations, and Chapter IX – Purchasing and Materials Management), four areas as needing minor improvement (see Chapter III – Executive Management and Organizational Structure, Chapter VIII – Customer Service, Chapter X – Emergency Preparedness, and Chapter XI – Human Resources and Diversity), and three areas as meeting expectations. The moderate improvement areas offer the most potential for increased effectiveness. Consequently, the Commission believes that these areas should be the focus of DLC's implementation efforts.

At its Public Meeting on June 18, 2026, the Commission acknowledged receipt of DLC's June 2026 Implementation Plan and released it, along with the audit report, to the public. The Commission notes that DLC's Implementation Plan indicates acceptance of all 17 recommendations. Receipt of this Implementation Plan does not constitute acceptance by the Commission of the actions already taken, those actions to be taken, or any explanations and cost/benefit analyses provided. DLC's implementation actions, together with the explanations and analyses, will be reviewed by the Commission at a later date.

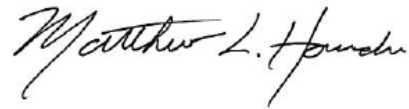
Accordingly, the Commission directs DLC to:

- Proceed with the June 2026 Implementation Plan, and
- Submit implementation progress reports annually, by July 1st, for the next three years.

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The Commission's direction to proceed with the Implementation Plan should not be construed as approval of the plan.

Sincerely,

A handwritten signature in black ink, reading "Matthew L. Homsher". The signature is written in a cursive style with a large, stylized "M" and a long, sweeping underline.

Matthew L. Homsher
Secretary