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May 15, 2024

**VIA ELECTRONIC FILING**

Honorable Debbie-Anne Reese, Acting Secretary  
Federal Energy Regulatory Commission 888  
First Street, NE Washington, DC 20426

**Re: Duquesne Light Company – Formula Rate Informational Filing  
Docket Nos. ER06-1549-002 and ER09-1167**

Dear Acting Secretary Debbie-Anne Reese:

Pursuant to the formula rate implementation protocols in Attachment H-17B of the Open Access Transmission, Energy and Operating Reserve Markets Tariff (“OATT”) of PJM Interconnection, L.L.C. (“PJM”), Duquesne Light Company (“Duquesne” or the “Company”) hereby submits for informational purposes this letter and supporting materials detailing the calculation of Duquesne’s Annual Transmission Revenue Requirement (“ATRR”) for the upcoming rate year (“Annual Update”).

**SUMMARY AND INFORMATION PROVIDED**

Attachment H-17B requires that Duquesne, on or before May 15 of each year, recalculate its ATRR to provide the annual update for the upcoming rate year, which runs from June 1 through May 31 of the following year. This Annual Update consists of the following documents included with this filing:

- A completed formula rate template providing the true-up calculation to reflect actual plant placed in service for 2023 (Appendix 1).
- A completed formula rate template providing the rate to become effective on June 1, 2023, that includes both the true-up in Appendix 1 and the estimated capital expenditures through December 31, 2024 (Appendix 2).
- A summary and detail of accounting transfers between Construction Work In Progress (“CWIP”) and Plant in Service for transmission projects receiving transmission rate incentives listed in Attachments 6 and 7 to the formula rate (Appendix 3).



- Duquesne's April 2024 form FERC-730, Report of Transmission Investment Activity (“FERC-730”) filing providing information on actual and projected capital investments in transmission projects that exceed \$20 million (Appendix 4).
- A summary of changes to the formula references to the FERC Form 1 resulting from a calendar year 2022 FERC revision to its electronic filing format requirements which changed several page references (Appendix 5).

## **INFORMATIONAL FILING**

### **Annual Update**

The Commission order accepting Duquesne’s formula rate for filing directs “Duquesne to make an informational filing with the Commission when it recalculates its ATRR. This filing must include the information Duquesne is required to post on its website regarding updates to its formula rate.”<sup>1</sup> Accordingly, Duquesne is submitting for informational purposes the same Annual Update that it is transmitting to PJM for posting on its website as required by the Company’s formula rate implementation protocols, and that will be posted on the Company’s website. The Annual Update consists of the calculations in the Appendices attached hereto. The formula rate implementation protocols provide procedures for notice of this filing, requests for information supporting the filing, and potential challenges to the filing. Duquesne has made no material accounting changes from those in effect during the previous rate year and upon which the current formula rate relies. Duquesne also has made no changes in its Post-retirement Benefits Other Than Pension charges that exceed the threshold set forth in its formula rate tariff.<sup>2</sup>

### **Informational Report on CWIP Balances**

The Commission’s DLC Formula Rate Order requires Duquesne to provide a detailed accounting of transfers of balances between its CWIP and Plant in Service accounts for its projects receiving transmission incentives.”<sup>3</sup> Duquesne presently has one transmission project that is subject to CWIP incentive rate treatment. As required by Commission orders, Duquesne

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<sup>1</sup> Duquesne Light Co., 118 FERC ¶ 61,087 (2007) (“DLC Formula Rate Order”).

<sup>2</sup> FERC Electric Tariff, Sixth Revised Volume No. 1, Original Sheet No. 314H.20, Attachment H17B, Section 1(g)(effective Dec. 1, 2006).

<sup>3</sup> DLC Formula Rate Order at P 74.



has protocols to add accounting procedures for tracking CWIP for each transmission project receiving this incentive (which are totaled by year in Attachment 6 to the formula rate). Appendix 3 hereto contains a detailed accounting from Duquesne's records with references to source accounts from the Company's 2023 FERC Form No. 1 filing. As provided in the formula rate implementation protocols, each transmission project is assigned a funding project number ("FPN"). The information provided in Appendix 3 provides a summary by month of CWIP and Plant in Service for each FPN and reconciles these amounts to the summary pages and the plant balances in Attachment 6 to the formula rate. True-ups of estimated costs and actual costs are itemized as shown on Attachment 6 to the annual updates included in Appendices 1 and 2. Attached as Appendix 4 is form FERC-730 providing further detail on Duquesne's transmission projects with investment costs greater than \$20 million.

### **Changes to FERC Form No. 1 References Within the Formula**

The information provided in Appendix 5 reflects known changes to the formula references to the FERC Form 1 resulting from a calendar year 2022 FERC revision to its electronic filing format requirements which changed several page references.

Please feel free to contact me or Mr. C. James Davis, Director, Rates, Energy Procurement and Federal/RTO Affairs at 412-393-6402 with any questions.

Respectfully Submitted,

A handwritten signature in black ink that reads "Aron J. Beatty". The signature is written in a cursive, flowing style.

Aron Beatty  
Counsel, Regulatory

Enclosures

# APPENDIX 1

**Formula Rate - Appendix A True-Up**

Notes

FERC Form 1 Page # or Instruction

2023

Shaded cells are input cells

**Allocators**

1	Transmission Wages Expense		p354.21.b	10,000,120
2	Total Wages Expense		p354.28.b	97,573,856
3	Less A&G Wages Expense		p354.27.b	45,903,050
4	Total		(Line 2 - 3)	51,670,806
5			(Line 1 / Line 4)	19.3535%
<b>Plant Allocation Factors</b>				
6	Total Plant In Service	(Note B)	Attachment 5	5,500,128,886
7	Total Accumulated Depreciation	(Note A)	Attachment 5	1,831,319,757
8	Net Plant		(Line 6 - Line 7)	3,668,809,128
9	Transmission Gross Plant		(Line 21)	1,281,144,959
10	<b>Gross Plant Allocator</b>		(Line 9 / Line 6)	<b>23.2930%</b>
11	Transmission Net Plant		(Line 33)	859,860,034
12	<b>Net Plant Allocator</b>		(Line 11 / Line 8)	<b>23.4370%</b>

**Plant Calculations**

<b>Plant In Service</b>				
13	Transmission Plant In Service	(Note B)	Attachment 5	1,120,204,768
14	New Transmission Plant Additions and Retirements only for Annual Estimate	(Note B)	Attachment 6	-
15	<b>Total Transmission Plant In Service</b>		(Line 13 + Line 14)	<b>1,120,204,768</b>
16	General & Intangible		Attachment 5	831,580,960
17	Common Plant (Electric Only)	(Note A)	Attachment 5	-
18	Total General & Common		(Line 16 + Line 17)	831,580,960
19	Wage & Salary Allocation Factor		(Line 5)	19.3535%
20	<b>General &amp; Common Plant Allocated to Transmission</b>		(Line 18 * Line 19)	<b>160,940,191</b>
21	<b>TOTAL Transmission-Related Plant In Service</b>		(Line 15 + Line 20)	<b>1,281,144,959</b>
<b>Accumulated Depreciation</b>				
22	Transmission Accumulated Depreciation	(Note B)	Attachment 5	332,904,617
23	Accumulated Depreciation for Transmission Plant Additions Only for Estimate	(Note B)	Attachment 6	-
24	<b>Total Transmission Accumulated Depreciation</b>		(Line 22 + Line 23)	<b>332,904,617</b>
25	Accumulated General Depreciation		Attachment 5	172,843,807
26	Accumulated Intangible Depreciation		Attachment 5	283,818,890
27	Accumulated Common Amortization - Electric		Attachment 5	-
28	<b>Common Plant Accumulated Depreciation (Electric Only)</b>		Attachment 5	<b>-</b>
29	Total Accumulated General, Intangible and Common Depreciation		(Sum Lines 25 to 28)	456,662,696
30	Wage & Salary Allocation Factor		(Line 5)	19.3535%
31	<b>General &amp; Common Allocated to Transmission</b>		(Line 29 * Line 30)	<b>88,380,308</b>
32	<b>TOTAL Transmission-Related Accumulated Depreciation</b>		(Line 24 + Line 31)	<b>421,284,925</b>
33	<b>TOTAL Transmission-Related Net Property, Plant &amp; Equipment</b>		(Line 21 - Line 32)	<b>859,860,034</b>

**Adjustment To Rate Base**

	<b>Accumulated Deferred Income Taxes</b>	(Note R)		
34	ADIT net of FASB 106 and 109	Enter Negative	Attachment 1, Col B, Line 9	(174,338,963)
35	<b>Accumulated Deferred Income Taxes Allocated To Transmission</b>		Line 34	<b>(174,338,963)</b>
	<b>CWIP for Incentive Transmission Projects</b>			
36	CWIP Balance for Current Rate Year	(Note P)	Attachment 6	7,623,093
37	<b>Total CWIP for Incentive Transmission Projects</b>			<b>7,623,093</b>
38	<b>Plant Held for Future Use</b>	(Note C)	Attachment 5	-
	<b>Transmission O&amp;M Reserves</b>			
39	<b>Total Balance Transmission Related Account 242 Reserves</b>	Enter Negative	Attachment 5	<b>(5,449,326)</b>
	<b>Prepayments</b>			
40	Prepayments	(Note A)	Attachment 5	5,207,384
41	<b>Total Prepayments Allocated to Transmission</b>		(Line 40)	<b>5,207,384</b>
	<b>Materials and Supplies</b>			
42	Undistributed Stores Exp	(Note A)	Attachment 5	1,057,915
43	Wage & Salary Allocation Factor		(Line 5)	19.3535%
44	Total Transmission Allocated		(Line 42 * Line43)	204,744
45	Transmission Materials & Supplies		Attachment 5	3,427,263
46	<b>Total Materials &amp; Supplies Allocated to Transmission</b>		(Line 44 + Line45)	<b>3,632,007</b>
	<b>Cash Working Capital</b>			
47	Operation & Maintenance Expense		(Line 75)	37,178,121
48	1/8th Rule		x 1/8	12.5000%
49	<b>Total Cash Working Capital Allocated to Transmission</b>		(Line 47 * Line 48)	<b>4,647,265</b>
50	<b>TOTAL Adjustment to Rate Base</b>		(Lines 35 + 37 + 39 + 41 + 46 + 49)	<b>(158,678,540)</b>
51	<b>Rate Base</b>		(Line 33 + Line 50)	<b>701,181,494</b>

**O&M**

<b>Transmission O&amp;M</b>				
52	Transmission O&M		p321.112.b	11,770,945
53	Less Account 565		p321.96.b	-
54	Plus PJM Schedule 12 Charges billed to DLC and booked to Account 565	(Note N)	PJM Data	-
55	Plus Net Transmission Lease Payments	(Note A)	p200.4.c	-
56	<b>Transmission O&amp;M</b>		(Lines 52 - 53 + 54 + 55)	<b>11,770,945</b>
<b>Allocated General &amp; Common Expenses</b>				
57	Common Plant O&M	(Note A)	p356	-
58	Total A&G		p323.197.b	131,238,958
59	Less PBOP Expense in Acct. 926 in Excess of Allowed Amount		Attachment 5	-
60	Less Property Insurance Account 924		p323.185.b	7,007,965
61	Less Regulatory Commission Expense Account 928	(Note E)	p323.189.b	742,183
62	Less General Advertising Expense Account 930.1		p323.191.b	527,398
63	Less EPRI Dues	(Note D)	p352-353	168,677
64	<b>General &amp; Common Expenses</b>		(Lines 57 thru 58) - Sum (Lines 59 to 63)	<b>122,792,735</b>
65	Wage & Salary Allocation Factor		(Line 5)	19.3535%
66	<b>General &amp; Common Expenses Allocated to Transmission</b>		(Line 64 * Line 65)	<b>23,764,717</b>
<b>Directly Assigned A&amp;G</b>				
67	Regulatory Commission Exp Account 928	(Note G)	Attachment 5	-
68	General Advertising Exp Account 930.1	(Note K)	Attachment 5	-
69	Subtotal - Transmission Related		(Line 67 + Line 68)	-
70	Property Insurance Account 924		Line 60	7,007,965
71	General Advertising Exp Account 930.1	(Note F)	Attachment 5	-
72	Total		(Line 70 + Line 71)	7,007,965
73	Net Plant Allocation Factor		(Line 12)	23.4370%
74	<b>A&amp;G Directly Assigned to Transmission</b>		(Line 72 * Line 73)	<b>1,642,459</b>
75	<b>Total Transmission O&amp;M</b>		(Lines 56 + 66 + 69 + 74)	<b>37,178,121</b>

**Depreciation & Amortization Expense**

<b>Depreciation &amp; Amortization Expense</b>				
76	Transmission Depreciation Expense		Attachment 8, Col. (D)	30,054,240
76a	Amortization of Abandoned Plant Projects	(Note T)	Attachment 5	7,432,825
77	New plant Depreciation Expense only for Estimate	(Note B)	Attachment 6	-
78	<b>Total Transmission Depreciation and Amortization Expense</b>		(Line 76 + Line 76a + Line 77)	<b>37,487,065</b>
79	General Depreciation		Attachment 8, Col. (D)	27,049,297
80	Intangible Amortization	(Note A)	p336.1.f	57,125,221
81	Total		(Line 79 + Line 80)	84,174,518
82	Wage & Salary Allocation Factor		(Line 5)	19.3535%
83	<b>General Depreciation Allocated to Transmission</b>		(Line 81 * Line 82)	<b>16,290,732</b>
84	Common Depreciation - Electric Only	(Note A)	p336.11.b	-
85	Common Amortization - Electric Only	(Note A)	p356 or p336.11d	-
86	Total		(Line 84 + Line 85)	-
87	Wage & Salary Allocation Factor		(Line 5)	19.3535%
88	<b>Common Depreciation - Electric Only Allocated to Transmission</b>		(Line 86 * Line 87)	<b>-</b>
89	<b>Total Transmission Depreciation &amp; Amortization</b>		(Lines 78 + 83 + 88)	<b>53,777,798</b>

**Taxes Other than Income**

90	Taxes Other than Income		Attachment 2	1,806,466
91	<b>Total Taxes Other than Income</b>		(Line 90)	<b>1,806,466</b>

**Return / Capitalization Calculations**

<b>Long Term Interest</b>			
92	Long Term Interest	(Note Q) Attachment 5	63,891,276
93	Amortization of Debt Discount and Expense	p117.63.c	537,649
94	Amortization of Loss on Reacquired Debt	p117.64.c	1,665,210
95	Less Amort of Gain on Reacquired on Debt-Credit	p117.65.c	-
96	Less Amort of Premium on Debt-Credit	p117.66.c	-
97	Interest on Debt to Associated Companies	p117.67.c	6,109,968
98	<b>Total Long Term Debt Costs</b>	(Sum lines 92 to 94) - Line 95 - Line 96 + Line 97	72,204,103
99	<b>Preferred Dividends</b>	Enter Positive p118.29.c	-
<b>Common Stock</b>			
100	Proprietary Capital	p112.16.c	1,801,821,128
101	Less Accumulated Other Comprehensive Income Account 219	p112.15.c	1,034,722
102	Less Preferred Stock	(Line 110)	-
103	Less Account 216.1	p112.12.c	-
104	<b>Common Stock</b>	(Line 100 - (Sum Lines 101 to 103))	1,800,786,406
<b>Capitalization</b>			
105	Long Term Debt		
106	Bonds	Attachment 5	1,525,000,000
107	Less Loss on Reacquired Debt	Enter Negative p111.81.c	(11,521,540)
108	Plus Gain on Reacquired Debt	p113.61.c	-
109	<b>Total Long Term Debt</b>	Sum (Lines 105 to Line 108)	1,513,478,460
110	Preferred Stock	p112.3.c	-
111	Common Stock	(Line 104)	1,800,786,406
112	<b>Total Capitalization</b>	(Sum Lines 109 to 111)	3,314,264,866
113	Debt %	(Line 109 / Line 112)	45.666%
114	Preferred %	(Line 110 / Line 112)	0.000%
115	Common %	(Note O) (Line 111 / Line 112)	54.334%
116	Debt Cost	(Line 98 / Line 109)	0.0477
117	Preferred Cost	(Line 99 / Line 110)	-
118	Common Cost	(Note J) 10.9% ROE + .5% RTO Adder	0.1140
119	Weighted Cost of Debt	(Line 113 * Line 116)	0.0218
120	Weighted Cost of Preferred	(Line 114 * Line 117)	-
121	Weighted Cost of Common	(Line 115 * Line 118)	0.0619
122	<b>Total Return ( R )</b>	(Sum Lines 119 to 121)	0.0837
123	<b>Investment Return = Rate Base * Rate of Return</b>	(Line 51 * Line 122)	58,707,886

**Composite Income Taxes**

<b>Income Tax Rates</b>			
124	FIT=Federal Income Tax Rate	(Note I)	21.0000%
125	SIT=State Income Tax Rate or Composite		8.9900%
126	p (percent of federal income tax deductible for state purposes)	Per State Tax Code	0.0000%
127	$T = 1 - \frac{((1 - SIT) * (1 - FIT))}{(1 - SIT * FIT * p)}$		28.1021%
128	T/(1-T)		39.0861%
<b>ITC Adjustment</b>			
129	Amortized Investment Tax Credit	(Note I) Enter Negative Attachment 1	-
130	1/(1-T)	1 / (1 - Line 127)	139.0861%
131	Net Plant Allocation Factor	(Line 12)	23.4370%
132	<b>ITC Adjustment Allocated to Transmission</b>	(Line 129 * (1 + Line 130) * Line 131)	-
<b>Other Income Tax Adjustments</b>			
132a	Other Income Tax Adjustments	(Note S) Attachment 5	(2,297,231)
133	<b>Income Tax Component = CIT = (T/1-T) * Investment Return * (1-(WCLTD/R)) =</b>	[Line 128 * Line 123 * (1 - (Line 119 / Line 122))]	16,975,902
134	<b>Total Income Taxes</b>	(Line 132 + Line 132a + Line 133)	14,678,671



**REVENUE REQUIREMENT**

<b>Summary</b>			
135	Net Property, Plant & Equipment	(Line 33)	859,860,034
136	Adjustment to Rate Base	(Line 50)	(158,678,540)
137	<b>Rate Base</b>	(Line 51)	<b>701,181,494</b>
138	O&M	(Line 75)	37,178,121
139	Depreciation & Amortization	(Line 89)	53,777,798
140	Taxes Other than Income	(Line 91)	1,806,466
141	Investment Return	(Line 123)	58,707,886
142	Income Taxes	(Line 134)	14,678,671
<b>143</b>	<b>Gross Revenue Requirement</b>	<b>(Sum Lines 138 to 142)</b>	<b>166,148,942</b>
<b>Adjustment to Remove Revenue Requirements Associated with Excluded Transmission Facilities</b>			
144	Transmission Plant In Service	(Line 13)	1,120,204,768
145	Excluded Transmission Facilities	(Note M) Attachment 5	-
146	Included Transmission Facilities	(Line 144 - Line 145)	1,120,204,768
147	Inclusion Ratio	(Line 146 / Line 144)	100.00%
148	Gross Revenue Requirement	(Line 143)	166,148,942
149	<b>Adjusted Gross Revenue Requirement</b>	(Line 147 * Line 148)	<b>166,148,942</b>
150	Revenue Credits	Attachment 3	2,515,118
<b>151</b>	<b>Net Revenue Requirement</b>	<b>(Line 149 - Line 150)</b>	<b>163,633,824</b>
<b>Net Plant Carrying Charge</b>			
152	Gross Revenue Requirement	(Line 143)	166,148,942
153	Net Transmission Plant	(Line 13 - Line 22)	787,300,151
154	Net Plant Carrying Charge	(Line 152 / Line 153)	21.1036%
155	Net Plant Carrying Charge without Depreciation	(Line 152 - Line 76) / Line 153	17.2863%
156	Net Plant Carrying Charge without Depreciation, Return, nor Income Taxes	(Line 152 - Line 76 - Line 123 - Line 134) / Line 153	7.9650%
<b>Net Plant Carrying Charge Calculation per 100 Basis Point increase in ROE</b>			
157	Gross Revenue Requirement Less Return and Taxes	(Line 143 - Line 141 - Line 142)	92,762,385
158	Increased Return and Taxes	Attachment 4	78,685,500
159	Net Revenue Requirement per 100 Basis Point increase in ROE	(Line 157 + Line 158)	171,447,884
160	Net Transmission Plant	(Line 13 - Line 22)	787,300,151
161	Net Plant Carrying Charge per 100 Basis Point increase in ROE	(Line 159 / Line 160)	21.7767%
162	Net Plant Carrying Charge per 100 Basis Point increase in ROE without Depreciation	(Line 159 - Line 76) / Line 160	17.9593%
163	<b>Net Revenue Requirement</b>	(Line 151)	<b>163,633,824</b>
164	True-up amount	Attachment 6	-
165	Plus any increased ROE calculated on Attachment 7 other than PJM Sch. 12 projects	Attachment 7	2,835,014
166	Facility Credits under Section 30.9 of the PJM OATT	Attachment 5	-
167	<b>Net Zonal Revenue Requirement</b>	Sum (Lines 163 to 166)	<b>166,468,837</b>
<b>Network Zonal Service Rate</b>			
168	1 CP Peak	(Note L) Attachment 5	2,534.00
169	Rate (\$/MW-Year)	(Line 167 / Line 168)	65,694.10
<b>170</b>	<b>Network Service Rate (\$/MW/Year)</b>	<b>(Line 169)</b>	<b>65,694.10</b>

**Notes**

- A Electric portion only.
- B Excludes leases that are expensed as O&M (rather than amortized). Includes new Transmission plant that is expected to be placed in service in the current calendar year. New Transmission plant expected to be placed in service in the current calendar year that is not included in the PJM Regional Transmission Expansion Plan (RTEP) must be separately detailed on Attachment 6. Lines 14, 23, and 77 refer to Attachment 6, Step 2 in the first year and Step 9 in all subsequent years; line 36 use Step 6 for True Up and Step 9 for Estimate). For the estimate, all rate base items will be calculated based on end of year data, except transmission plant additions, retirements and depreciation will be calculated based on 13 month averages. For the True-up, transmission and distribution plant and the associated depreciation reserve shall be calculated using the average of 13 monthly balances in Attachment 5 and all other rate base items, excluding Cash Working Capital, shall be calculated using beginning and end of year averages in Attachment 5 or Attachment 1. Include on line 36, the 13 monthly average CWIP balance on Attachment 6 for FERC authorized incentive transmission projects shown on Attachment 6.
- C Includes Transmission Portion Only. Only land held for future use that has an estimated in service date within the next ten years may be included.
- D Excludes All EPRI Annual Membership Dues.
- E Includes All Regulatory Commission Expenses.
- F Includes transmission system safety related advertising included in Account 930.1.
- G Includes Regulatory Commission Expenses directly related to transmission service, RTO filings, or transmission siting itemized in Form 1 at 351.h.
- H Reserved for future use.
- I The currently effective income tax rate, where FIT is the Federal income tax rate; SIT is the State income tax rate, and  $p =$  the percentage of federal income tax deductible for state income taxes. If the utility includes taxes in more than one state, it must explain in Attachment 5 the name of each state and how the blended or composite SIT was developed. Furthermore, a utility that elected to use amortization of tax credits against taxable income, rather than book tax credits to Account No. 255 and reduce rate base, must reduce its income tax expense by the amount of the Amortized Investment Tax Credit (Form 1, 266.8.f) multiplied by  $(1/1-T)$ . A utility must not include tax credits as a reduction to rate base and as an amortization against taxable income.
- J ROE will be supported in the original filing and no change in ROE will be made absent a Section 205 filing at FERC.
- K Education and outreach expenses relating to transmission, for example siting or billing.
- L As provided for in Section 34.1 of the PJM OATT; the PJM established billing determinants will not be revised or updated in the annual rate reconciliations.
- M Amount of transmission plant excluded from rates per Attachment 5.
- N Payments made under Schedule 12 of the PJM OATT that are not directly assessed to load in the Zone under Schedule 12 are included in Transmission O&M on line 54. If they are booked to Acct 565, they are included on line 54.
- O The equity component of DLC' capital structure shall not be greater than 59 percent, nor less than 45 percent, regardless of Duquesne's actual capital structure. When DLC's equity component falls within the stated range, DLC shall use its actual capital structure.  
The input value on line 100 -- Proprietary Capital -- shall be adjusted so that the equity percentage shown on line 115 will be 45% if the actual equity percentage is less than 45% or 59% if the actual equity percentage is above 59%.
- P Include on line 36, the 13 monthly average CWIP balance on Attachment 6 for FERC authorized incentive transmission projects shown on Attachment 6.
- Q DLC will include interest associated with debt that is outstanding using 13 monthly averages at the end of the FERC Form No. 1 year. Therefore only interest included in column I on page 257 of the FERC Form No. 1 that has an outstanding amount included in column H will be included in the interest calculation.
- R Includes the transmission-allocated portions of the balances in Accounts 190, 281, 282 and 283 and the transmission-allocated portions of the tax-related portions of Accounts 182.3 and 254. Accumulated deferred income tax amounts associated with asset or liability accounts excluded from rate base (such as ADIT related to other post-employment benefit costs and certain tax-related regulatory assets or liabilities) do not affect rate base. To maintain rate base neutrality upon changes in income tax laws, income tax rates, and other actions taken by a tax authority, resulting unamortized deficient or (excess) ADIT is included without tax gross-up. Supporting information is provided in Attachment 1.
- S Effective June 1, 2020, includes amounts associated with the amortization of any deficient or (excess) deferred income taxes (resulting from changes in income tax laws, income tax rates, and other actions taken by a tax authority). See Attachment 5 for detail of Other Income Tax Adjustments and Attachment 9 for detail of Amortization of Deficient or (Excess) Accumulated Deferred Income Taxes.
- T Amortization of Abandoned Plant may only be included pursuant to a Commission Order authorizing such inclusion. The Company must submit a Section 205 filing to recover the cost of abandoned plant.

**END**

Line #	A	B End of Year Total	C Beg of Year Total	D Average	E Gas, Prod Or Other Related	F Only Transmission Related	G Plant Related	H Labor Related	I
1	ADIT-190 (enter negative) - line 43	(38,410,413)	(38,108,438)	(38,259,426)	(9,771,843)	-	-	(28,487,583)	
2	ADIT-282 -- line 49	698,690,314	692,466,845	695,579,590	527,261,191	168,317,389	-	-	
3	ADIT-283 -- line 62	66,817,490	67,310,020	67,063,755	8,083,714	-	-	-	
4	Subtotal -- Sum (line 1 + line 2 + line 3)	727,097,391	721,668,427	724,382,909	525,573,061	168,317,389	3,051,407	55,928,635	
5	Wages & Salary Allocator -- Appendix A line 5								
6	Gross Plant Allocator -- Appendix A line 10						23.2930%	19.3535%	
7	Transmission Allocator								
8	All other				0.00%	100.00%			
9	ADIT	174,338,963				168,317,389	710,764	5,310,810	Enter Column B as a negative on Appendix A, line 34. (Column B = Sum of Columns F through H)
					line 8 * line 4	line 7 * line 4	line 6 * line 4	line 5 * line 4	

3,051,407 <-from Acct 283 below

In filing out this attachment, a full and complete description of each item and justification for the allocation to Columns C-F and each separate ADIT item will be listed, dissimilar items with amounts exceeding \$100,000 will be listed separately.

- Instructions for Account 190, 282 and 283:
- ADIT items related only to Non-Electric Operations (e.g., Gas, Water, Sewer) or Production are directly assigned to Column E.
  - ADIT items related only to Transmission are directly assigned to Column F.
  - ADIT items related to plant and not in Columns A & B are included in Column G.
  - ADIT items related to labor and not in Columns A & B are included in Column H.
  - Deferred income taxes arise when items are included in taxable income in different periods than they are included in rates, therefore if the item giving rise to the ADIT is not included in the formula, the associated ADIT amount shall be excluded.
  - All ADIT line items and allocations will be supported by the settlement in Docket No. ER06-1549 and no change in allocation will be allowed absent a filing at FERC.
  - Any new ADIT items will be clearly marked and separated in each account from the settled items for review.

NOTE: (Schedule Page 110 - 111 Line No. 82)	A	B End of Year Total	C Beg of Year Total	D End of Year for Est. Average for Final Total	E Gas, Prod Or Other Related	F Only Transmission Related	G Plant Related	H Labor Related	I Justification
ADIT-190									
10	Other regulatory assets/liabilities - Transmission plant	(23,171,949)	(22,265,267)	(22,718,608)		(22,718,608)			Transmission-related tax-related net regulatory assets/liabilities not related to tax law remeasurements (prior to gross-up). Recorded in Account 254. Removed from rate base as a FASB 109 item below.
11	Tax gross-up on other regulatory assets/liabilities - Transmission plant	(9,634,735)	(11,222,876)	(10,428,805)		(10,428,805)			Gross-up for income tax due on transmission-related tax-related net regulatory assets/liabilities other than tax law change remeasurements (Line 10) excess ADIT. Formerly referred to as FAS 109 Tax Gross-Up. Recorded in Account 254. Removed from rate base as a FASB 109 item below.
12	Excess ADIT regulatory liability - Transmission plant (from Attachment 9.2, Lines 4 and 6, Column H)	57,494,148	56,032,413	56,763,281		56,763,281			Remeasurement of deferred tax liabilities in account 282 for income tax rate changes on transmission plant-related book/tax differences (prior to gross-up) with an offset to regulatory liability account 254. Specific allocation of excess ADIT between transmission and distribution determined by underlying functional records. General plant excess ADIT allocated to transmission using the wage and salary allocator. Transmission excess ADIT agreed to Attachment 9.2. Removed from rate base as a FASB 109 item below.
13	Tax gross-up on excess ADIT regulatory liability - Transmission plant	21,210,912	22,660,882	21,935,897		21,935,897			Gross-up for income tax due on transmission plant-related excess ADIT (Line 12). Recorded in Account 254. Removed from rate base as a FASB 109 item below.
14	Other tax-related regulatory assets/liabilities - Distribution/other plant	(98,858,969)	(94,529,883)	(96,694,426)	(96,694,426)				Distribution/other-related tax-related net regulatory assets/liabilities not related to tax law change remeasurements. Recorded in Account 254. Removed from rate base as a FASB 109 item below.
15	Tax gross-up on other tax-related regulatory assets/liabilities - Distribution/other plant	(41,607,980)	(42,911,401)	(42,259,690)	(42,259,690)				Gross-up for income tax due on distribution/other-related tax-related net regulatory assets/liabilities other than excess ADIT (Line 14). Formerly referred to as FAS 109 Tax Gross-Up. Recorded in Account 254. Removed from rate base as FASB 109 item below.
16	Excess ADIT regulatory liability - Distribution/other plant	154,248,083	161,154,949	157,701,516	157,701,516				Remeasurements of deferred tax liabilities in account 282 for income tax rate changes on distribution/other plant-related book/tax differences (prior to gross-up) with an offset to regulatory liability account 254. Specific allocation of excess ADIT between transmission and distribution determined by underlying functional records. General plant excess ADIT allocated to distribution using the wage and salary allocator. Removed from rate base as a FASB 109 item below.
17	Tax gross-up on excess ADIT regulatory liability - Distribution/other plant	60,289,592	65,479,432	62,884,512	62,884,512				Gross-up for income tax due on distribution/other-related excess ADIT (Line 16). Formerly referred to as FAS 109 Tax Gross-Up. Recorded in Account 254. Removed from rate base as a FASB 109 item below.
18	Excess ADIT regulatory liability -- Transmission non-property-related (from Attachment 9.2, Lines 5 and 7, Column H)	-	-	-	-				Remeasurement of deferred tax liabilities in accounts 190 and 283 (prior to gross-up) for income tax rate changes on transmission-related book/tax differences not related to plant with an offset to regulatory liability account 254. Non-plant excess ADIT allocated to transmission using the wage and salary allocator. Transmission non-plant excess ADIT agreed to permanent worksheet Attachment 9.2. Removed from rate base as a FASB 109 item below.
19	Tax Gross-up on excess ADIT regulatory liability -- Transmission non-property-related	-	-	-	-				Gross-up for income tax due on non-plant transmission-related excess ADIT (Line 18). Corresponding amount recorded in Account 254. Removed from rate base as FASB 109 item below.
20	Deficient ADIT regulatory asset -- Transmission non-property-related (from Attachment 9.2, Lines 11 and 12, Columns H)	-	-	-	-				Remeasurement of deferred tax assets in account 190 (prior to tax gross-up) for income tax rate changes on transmission-related book/tax differences not related to plant with an offset to regulatory asset account 182.3. Non-plant deficient ADIT allocated to transmission using the wage and salary allocator. Transmission non-plant deficient ADIT agreed to Attachment 9.2. Removed from rate base as a FASB 109 item below.
21	Tax Gross-up on deficient ADIT regulatory liability -- Transmission non-property-related	-	-	-	-				Gross-up for income tax due on non-plant transmission-related excess ADIT (line 20). Corresponding amount recorded in account 182.3. Removed from rate base as FASB 109 item below.
22	Vacation Pay	638,545	581,650	610,098				610,098	Vacation pay earned and expensed for books, tax deduction when paid - employees in all functions
23	Reserve for Healthcare	403,541	607,259	505,400				505,400	Self Insurance reserve expanded for books, tax deduction when paid - employees in all functions
24	Reserve for Compensated Absences	1,759,235	1,637,114	1,698,175				1,698,175	Vacation pay accrued and expensed for books, tax deduction when paid - employees in all functions
25	Accrued Pensions	21,135,111	19,372,188	20,253,650				20,253,650	Book accrual for pension contributions
26	Other Post-Employment Benefits Costs - OPEB	4,819,632	5,256,028	5,037,830				5,037,830	FAS postretirement benefit liability. Formerly referred to as FAS 106.

27	Reserve for Warwick Mine Liability	2,208,837	2,408,120	2,308,479	2,308,479					Costs expensed related to 2000 generation asset sale, tax deduction when paid. Formerly referred to as Warwick Mine Closing Costs.
28	Reserve for legacy issues	365,650	384,762	375,206	375,206					Book reserve related to environmental remediation for generation assets, tax deductible when paid
29	Bad Debt Reserve Amortization	3,127,294	3,171,043	3,149,169	3,149,169					Book expense for bad debts, tax deduction when fully written-off and all collection efforts abandoned - relates to all functions
30	Accrued Sales and Use Tax	479,154	640,689	559,922	559,922					Book sales & use tax estimate accrued and expensed, tax deduction when paid - relates to all functions
31	Provision for injuries and damages	805,957	808,550	807,254				807,254		Reserve expensed for books, tax deduction when paid - employees in all functions
32	Affordable Housing Tax Recapture Bond	-	-	-	-					Accrued bond expense, tax deduction when paid
33	Legal Accrual	533,947	221,396	377,672				377,672		Legal reserve expensed for books, tax deduction when paid - relates to all functions
34	Accrued Misc Reserves	4,227,581	4,243,091	4,235,336				4,235,336		Accrued miscellaneous items included in account 190.
35	Derivative Instruments	-	-	-	-					Unrecognized loss for derivative contracts. Loss recognized for tax when realized.
36	Deferred Credits	345,220	332,171	338,696	338,696					Revenue received on long term contracts, amortized over the life of the contract for books, but recognized as taxable upon receipt of cash.
37	Other	(1,581,479)	(922,721)	(1,252,100)	(1,252,100)					Includes tax related to transmission revenue to be refunded through future rates.
38	Operating Lease Right of Use (ROU)	3,961,820	4,623,126	4,292,473	4,292,473					Lease obligation recognized under ASC 842, not recognized for tax purposes until use of the leased property occurs.
39	Payroll Tax Deferral	-	-	-	-					Deferred payment of employer payroll tax expenses permitted by COVID legislation, tax deductible when paid.
40	Subtotal - p234 (Sum line 19 through line 39)	163,199,147	177,762,715	170,480,931	91,403,755	45,551,764	-	-	33,525,413	
41	Less FASB 109 Above if not separately removed	119,969,102	134,398,249	127,183,676	81,631,912	45,551,764	-	-	-	Includes amounts on Lines 10 – 21.
42	Less FASB 106 Above if not separately removed	4,819,632	5,256,028	5,037,830	-	-	-	-	5,037,830	Includes amount on Line 26.
43	Total = Line 40 - (Line 42 + Line 41)	38,410,413	38,108,438	38,259,426	9,771,843	-	-	-	28,487,583	

	A	B	C	D	E	F	G	H	I
		End of Year Total	Beg of Year Total	End of Year for Est. Average for Final	Gas, Prod Or Other Related	Only Transmission Related	Plant Related	Labor Related	Justification

**ADIT-282**

44	Accelerated Depreciation - Transmission	171,247,097	165,387,681	168,317,389		168,317,389			Differences between book and tax basis in transmission plant, including capitalization differences and differences between methods and lives used for accelerated tax depreciation and depreciation used for ratemaking purposes. Specific allocation between transmission and distribution determined by underlying functional records. General plant allocated between transmission and distribution using the wage and salary allocator. Remeasurement due to tax law changes (net of subsequent amortization) is reflected on Line 12.
45	Accelerated Depreciation - Distribution/Other	527,443,217	527,079,164	527,261,191	527,261,191				Differences between book and tax basis in distribution/other plant, including capitalization differences and differences between methods and lives used for accelerated tax depreciation and depreciation used for ratemaking purposes. Specific allocation between transmission and distribution determined by underlying functional records. General plant allocated between transmission and distribution using the wage and salary allocator. Remeasurement due to tax law changes (net of subsequent amortization) is reflected on Line 16.
46	Subtotal - p275	698,690,314	692,466,845	695,578,580	527,261,191	168,317,389	-	-	
47	Less FASB 109 Above if not separately removed	-	-	-	-	-	-	-	
48	Less FASB 106 Above if not separately removed	-	-	-	-	-	-	-	
49	Total = Line 46 - (Line 48 + Line 47)	698,690,314	692,466,845	695,578,580	527,261,191	168,317,389	-	-	

	A	B	C	D	E	F	G	H	I
		End of Year Total	Beg of Year Total	End of Year for Est. Average for Final	Gas, Prod Or Other Related	Only Transmission Related	Plant Related	Labor Related	Justification

**ADIT-283**

NOTE: Schedule Page No. 112 Line No. 64)

50	Amortization Loss on Recquisition	2,853,625	3,249,189	3,051,407			3,051,407		The cost of bond redemption is deductible currently for tax purposes and is amortized over the life of the new bond issue for book purposes - relates to all functions.
51	Partnership Investments	(59,864)	1,022,201	481,669	481,669				Difference in book versus tax basis in partnership investments.
52	Regulatory Assets	2,191,933	4,427,212	3,309,573	3,309,573				Asset due to rate regulated capitalization of incurred costs that would otherwise be charge to expense.
53	Pension Regulatory Asset	56,109,741	52,351,178	54,230,460				54,230,460	Regulatory asset associated with adoption of FAS 158.
54	Compensated Absences	1,759,235	1,637,115	1,698,175				1,698,175	Current year vacation pay accrual
55	Other	-	-	-	-				
56	Operating Lease Right of Use (ROU)	3,961,820	4,623,125	4,292,473	4,292,473				Asset recognized under ASC 842, not recognized for tax purposes.
57		-	-	-	-				
58		-	-	-	-				
59	Subtotal - p277 (Form 1-F filer: see note 6, below)	66,817,490	67,310,020	67,063,755	8,083,714	-	3,051,407	55,928,635	
60	Less FASB 109 Above if not separately removed	-	-	-	-	-	-	-	
61	Less FASB 106 Above if not separately removed	-	-	-	-	-	-	-	
62	Total = Line 59 - (Line 61 + Line 60)	66,817,490	67,310,020	67,063,755	8,083,714	-	3,051,407	55,928,635	

**ADITC-255**

	Item	Amortization
	Amortization	
	Amortization to Line 129 of Appendix A	Total -
	Total	-
	Total Form No. 1 (p 266 & 267)	-
	Difference /1	-

/1 Difference must be zero or the difference included in Appendix A.

<b>Other Taxes</b>	<b>FERC Form No. 1 Page 263 Col (j)</b>	<b>Allocator</b>	<b>Allocated Amount</b>
<b>Plant Related</b>		<b>Gross Plant Allocator</b>	
1 PA Capital Stock Tax	line 15	-	
2 Real Estate	line 33	659,361	659,361
3 PA PURTA	line 13	1,224,713	1,224,713
4 <b>Total Plant Related -- Sum of line 1 through line 3</b>		1,884,074	23.2930% \$ 438,857
		<b>Wages &amp; Salary Allocator</b>	
5 Federal Unemployment	line 4	33,716	33,716
6 FICA	line 5	6,686,447	6,686,447
7 PA Unemployment	line 18	141,704	141,704
8 City of Pittsburgh	line 34	204,591	204,591
9 <b>Total Labor Related-- Sum of line 5 through line 8</b>		7,066,458	19.3535% \$ 1,367,608
<b>Other Excluded</b>		<b>All other</b>	
10 Highway Use	line 6	-	
11 Excise Tax on Coal	line 7	-	
12 PA Gross receipts Tax	line 14	63,657,058	63,657,058
13 PA Corporate Loans	line 16	-	
14 PA Insurance Premiums	line 17	-	
15 PA Fuel Use	line 19	-	
16 PA Motor Carriers	line 20	-	
17 PA Other	line 21	(951,382)	-951,382
18 WV Franchise	line 26	-	
19 WV Income	line 27	-	
20 Gross Receipts	line 32	-	
21 <b>Total Excluded</b>		62,705,676	0.00%
22 <b>Total (line 4 + line 9 + line 21)</b>		71,656,208	\$ 1,806,466
23 Total 'Other' Taxes included on p.114.14c		71,656,208	71,656,208
Difference (line 23-line 22) Note E		-	

Criteria for Allocation:

- A All Taxes Other than Income Tax line items and allocations will be supported by the settlement in Docket No. ER06-1549 and no change in allocation will be allowed absent a filing at FERC.
- B Any new Taxes Other than Income Tax will be clearly marked and separated in each account from the settled items for review.
- C Other taxes that are incurred through ownership of plant including transmission plant will be allocated based on the Gross Plant Allocator. If the taxes are 100% recovered at retail they may not be included.
- D Other taxes that are incurred through ownership of only general or intangible plant will be allocated based on the Wages and Salary Allocator. If the taxes are 100% recovered at retail they may not be included.
- E Other taxes that are assessed based on labor will be allocated based on the Wages and Salary Allocator.
- F Other taxes, except as provided for in C, D and E above, which include amounts related to transmission service, will be allocated based on the Gross Plant Allocator.
- G Excludes prior period adjustments for periods before January 1, 2007.

**Account 454 - Rent from Electric Property**

1 Rent from FERC Form No. 1 - Note 8		10,681,542
2 Rent from Electric Property - Transmission Related (Notes 3 & 8)		294,428
3		
4 Customer Choice - EGS Transmission	See Note 5	91,642,012
5 Other Electric Revenues	See Note 6	(3,051,757)
6 SECA Credits - Other EGS	See Note 7	-
7 Schedule 1A		729,607
8 Net revenues associated with Network Integration Transmission Service (NITS) for which the load is not included in the divisor (difference between NITS credits from PJM and PJM NITS charges paid by Transmission Owner) (Note 4)		1,339,331
9 PTP Serv revs for which the load is not included in the divisor received by TO		-
10 PJM Transitional Revenue Neutrality (Note 1)		-
11 PJM Transitional Market Expansion (Note 1)		-
12 Professional Services (Note 3)		-
13 Revenues from Directly Assigned Transmission Facility Charges (Note 2)		288,000
14 Rent or Attachment Fees associated with Transmission Facilities (Note 3)		-
15 Gross Revenue Credits	Sum Lines 7 to 14 + line 2	2,651,366
16 Less line 23	- line 23	(136,248)
17 Total Revenue Credits	line 15 + line 16	2,515,118
18 Revenues associated with lines 19 thru 23 are to be included in lines 1-14 and total of those revenues entered here		294,428
19 Income Taxes associated with revenues in line 18		82,740
20 One half margin (line 18 - line 19)/2		105,844
All expenses (other than income taxes) associated with revenues in line 18 that are included in FERC accounts recovered through the formula times the allocator used to functionalize the		
21 amounts in the FERC account to the transmission service at issue.		52,336
22 Line 20 plus line 21		158,180
23 Line 18 less line 22		136,248

- Note 1 All revenues related to transmission that are received as a transmission owner (i.e., not received as a LSE), for which the cost of the service is recovered under this formula, except as specifically provided for elsewhere in this attachment or elsewhere in the formula will be included as a revenue credit or included in the peak on line 168 of Appendix A.
- Note 2 If the costs associated with the Directly Assigned Transmission Facility Charges are included in the rates, the associated revenues are included in the rates. If the costs associated with the Directly Assigned Transmission Facility Charges are not included in the rates, the associated revenues are not included in the rates.
- Note 3 Ratemaking treatment for the following specified secondary uses of transmission assets: (1) right-of-way leases and leases for space on transmission facilities for telecommunications; (2) transmission tower licenses for wireless antennas; (3) right-of-way property leases for farming, grazing or nurseries; (4) licenses of intellectual property (including a portable oil degasification process and scheduling software); and (5) transmission maintenance and consulting services (including energized circuit maintenance, high-voltage substation maintenance, safety training, transformer oil testing, and circuit breaker testing) to other utilities and large customers (collectively, products). DLC will retain 50% of net revenues consistent with *Pacific Gas and Electric Company*, 90 FERC ¶ 61,314. Note: In order to use lines 15 - 20, the utility must track in separate subaccounts the revenues and costs associated with each secondary use (except for the cost of the associated income taxes).
- Note 4 If the facilities associated with the revenues are not included in the formula, the revenue is shown here, but not included in the total above and explained in the Cost Support. For example, revenues associated with distribution facilities. In addition, revenues from Schedule 12 are not included in the total above to the extent they are credited under Schedule 12.
- Note 5 Customer Choice - EGS Transmission represents revenues received from Electric Generation Suppliers providing energy to retail customers in Duquesne's zone. As a result, the load is in the divisor for the zonal revenue requirement.
- Note 6 Other electric Revenues - includes revenues for various related electricity products/premium services such as surge protectors and appliance guards.
- Note 7 SECA Credits - Other EGS - represents revenues received from Electric Generation Suppliers for transition transmission charges imposed by FERC.

Note 8 All Account 454 and 456 Revenues must be itemized below

	Include	Exclude
Account 454		
Joint pole attachments - telephone	-	9,589,115
Joint pole attachments - cable	-	-
Joint tower attachments - transmission	294,428	-
Underground rentals	-	-
Microwave tower wireless rentals	-	-
Other rentals	-	-
Corporate headquarters sublease	-	-
Misc non-transmission services	-	-
Customer Commitment Services (Account 454.02 & 454.03)	-	1,092,428
<b>Total</b>	<b>294,428</b>	<b>10,681,542</b>
Account 456		
Customer Choice - EGS transmission	-	91,642,012
Other electric revenues	-	(3,051,757)
SECA credits	-	-
Transmission Revenue - AES/APS (Accounts 456.1 & 456.11)	-	-
Transmission Revenue - Piney Fork	288,000	-
Transmission Revenue - Firm (Account 456.32)	1,339,331	-
Transmission Revenue - Non-Firm	-	-
xxxx		
xxxx		
xxxx		
xxxx		
<b>Total</b>	<b>1,627,331</b>	<b>88,590,255</b>

A	100 Basis Point increase in ROE and Income Taxes	Line 12 + Line 23	78,685,500
B	100 Basis Point increase in ROE		1.00%

**Return Calculation**

1	Rate Base	Appendix A, Line 51	701,181,494
2	Debt %	(Line 109 / Line 112)	45.7%
3	Preferred %	(Line 110 / Line 112)	0.0%
4	Common %	(Line 111 / Line 112)	54.3%
5	Debt Cost	(Line 98 / Line 109)	4.77%
6	Preferred Cost	(Line 99 / Line 110)	0.00%
7	Common Cost	Appendix A % plus 100 Basis Pts	12.40%
8	Weighted Cost of Debt	(Line 113 * Line 116)	0.0218
9	Weighted Cost of Preferred	(Line 114 * Line 117)	-
10	Weighted Cost of Common	(Line 115 * Line 118)	0.0674
11		(Sum Lines 119 to 121)	<b>0.0892</b>
12		(Line 51 * Line 122)	<b>62,517,715</b>

**Composite Income Taxes**

13	FIT=Federal Income Tax Rate	Appendix A, Line 124	21.00%
14	SIT=State Income Tax Rate or Composite	Appendix A, Line 125	8.99%
15	p (percent of federal income tax deductible for state purposes)	Appendix A, Line 126	0.00%
16	$T = 1 - \{[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)\} =$	Appendix A, Line 127	28.10%
17	$T / (1-T)$	Appendix A, Line 128	39.09%
<b>ITC Adjustment</b>			
18	Amortized Investment Tax Credit; enter negative	Attachment 1	-
19	$1/(1-T)$	$1 / (1 - \text{Line 127})$	139.09%
20	Net Plant Allocation Factor	(Line 12)	23.4370%
21	<b>ITC Adjustment Allocated to Transmission</b>	$(\text{Line 129} * (1 + \text{Line 130}) * \text{Line 131})$	-
<b>Other Income Tax Adjustments</b>			
21a	Other Income Tax Adjustments	Appendix A, (Note S)	<b>(2,297,231)</b>
22	<b>Income Tax Component = CIT=(T/1-T) * Investment Return * (1-(WCLTD/R)) =</b>	Line 17*Line 12*(1-(Line 8/Line 11))	<b>18,465,016</b>
23	<b>Total Income Taxes</b>	<b>(Line 132 + Line 132a + Line 133)</b>	<b>16,167,785</b>



Plant in Service Worksheet		Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions			Details	
		Source		Balance For True up	Balance for Estimate	
<b>Calculation of Transmission Plant In Service</b>						
December	p206.58.b		For 2022	1,102,624,428		
January	Company Records		For 2023	1,104,230,889		
February	Company Records		For 2023	1,105,604,625		
March	Company Records		For 2023	1,106,297,377		
April	Company Records		For 2023	1,104,614,314		
May	Company Records		For 2023	1,119,558,491		
June	Company Records		For 2023	1,118,390,964		
July	Company Records		For 2023	1,119,848,892		
August	Company Records		For 2023	1,122,282,730		
September	Company Records		For 2023	1,125,676,152		
October	Company Records		For 2023	1,130,051,234		
November	Company Records		For 2023	1,137,246,967		
December	p207.58.g		For 2023	1,166,234,923		1,166,234,923
13	<b>Transmission Plant In Service</b>			1,120,204,768		1,166,234,923
<b>Calculation of Distribution Plant In Service</b>						
December	p206.75.b		For 2022	3,434,001,208		
January	Company Records		For 2023	3,438,170,213		
February	Company Records		For 2023	3,466,942,874		
March	Company Records		For 2023	3,479,419,051		
April	Company Records		For 2023	3,496,495,964		
May	Company Records		For 2023	3,503,326,897		
June	Company Records		For 2023	3,523,977,968		
July	Company Records		For 2023	3,549,937,921		
August	Company Records		For 2023	3,593,363,023		
September	Company Records		For 2023	3,609,669,308		
October	Company Records		For 2023	3,642,917,179		
November	Company Records		For 2023	3,680,387,805		
December	p207.75.g		For 2023	3,709,851,941		3,709,851,941
	<b>Distribution Plant In Service</b>			3,548,343,158		3,709,851,941
<b>Calculation of Intangible Plant In Service</b>						
December	p204.5.b		For 2022	404,105,291		
December	p205.5.g		For 2023	429,897,522		429,897,522
16	<b>Intangible Plant In Service</b>			417,001,407		429,897,522
<b>Calculation of General Plant In Service</b>						
December	p206.99.b		For 2022	402,236,770		
December	p207.99.g		For 2023	426,922,336		426,922,336
16	<b>General Plant In Service</b>			414,579,553		426,922,336
<b>Calculation of Production Plant In Service</b>						
December	p204.46b		For 2022	-		
January	Company Records		For 2023	-		
February	Company Records		For 2023	-		
March	Company Records		For 2023	-		
April	Company Records		For 2023	-		
May	Company Records		For 2023	-		
June	Company Records		For 2023	-		
July	Company Records		For 2023	-		
August	Company Records		For 2023	-		
September	Company Records		For 2023	-		
October	Company Records		For 2023	-		
November	Company Records		For 2023	-		
December	p205.46.g		For 2023	-		-
	<b>Production Plant In Service</b>			-		-
<b>Calculation of Common Plant In Service</b>						
December (Electric Portion)	p356		For 2022	-		
December (Electric Portion)	p356		For 2023	-		-
17	<b>Common Plant In Service</b>			-		-
6	<b>Total Plant In Service</b>	Sum of averages above		5,500,128,886		5,732,906,722

Accumulated Depreciation Worksheet

Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions		Balance For True up		Balance for Estimate	Details
<b>Calculation of Transmission Accumulated Depreciation</b>					
	Source				
December	Prior year p219	For 2022	321,962,340		
January	Company Records	For 2023	323,893,374		
February	Company Records	For 2023	326,043,320		
March	Company Records	For 2023	327,766,454		
April	Company Records	For 2023	330,760,582		
May	Company Records	For 2023	332,266,082		
June	Company Records	For 2023	331,879,648		
July	Company Records	For 2023	334,064,979		
August	Company Records	For 2023	336,141,799		
September	Company Records	For 2023	338,214,416		
October	Company Records	For 2023	340,138,490		
November	Company Records	For 2023	341,456,147		
December	p219.25	For 2023	343,172,391		
22	<b>Transmission Accumulated Depreciation</b>		332,904,617		343,172,391
<b>Calculation of Distribution Accumulated Depreciation</b>					
	Source				
December	Prior year p219.26	For 2022	1,010,875,039		
January	Company Records	For 2023	1,013,725,869		
February	Company Records	For 2023	1,019,194,699		
March	Company Records	For 2023	1,024,062,735		
April	Company Records	For 2023	1,030,263,518		
May	Company Records	For 2023	1,035,388,781		
June	Company Records	For 2023	1,041,545,612		
July	Company Records	For 2023	1,045,867,863		
August	Company Records	For 2023	1,052,290,832		
September	Company Records	For 2023	1,058,363,239		
October	Company Records	For 2023	1,063,524,193		
November	Company Records	For 2023	1,070,637,663		
December	p219.26	For 2023	1,077,061,430		
	<b>Distribution Accumulated Depreciation</b>		1,041,752,444		1,077,061,430
<b>Calculation of Intangible Accumulated Depreciation</b>					
	Source				
December	Prior year p200.21.c	For 2022	280,681,159		
December	p200.21c	For 2023	286,956,620		
26	<b>Accumulated Intangible Depreciation</b>		283,818,890		286,956,620
<b>Calculation of General Accumulated Depreciation</b>					
	Source				
December	Prior year p219	For 2022	166,371,951		
December	p219.28	For 2023	179,315,662		
25	<b>Accumulated General Depreciation</b>		172,843,807		179,315,662
<b>Calculation of Production Accumulated Depreciation</b>					
	Source				
December	Prior year p219	For 2022	-		
January	Company Records	For 2023	-		
February	Company Records	For 2023	-		
March	Company Records	For 2023	-		
April	Company Records	For 2023	-		
May	Company Records	For 2023	-		
June	Company Records	For 2023	-		
July	Company Records	For 2023	-		
August	Company Records	For 2023	-		
September	Company Records	For 2023	-		
October	Company Records	For 2023	-		
November	Company Records	For 2023	-		
December	p219.20 thru 219.24	For 2023	-		
	<b>Production Accumulated Depreciation</b>		-		-
<b>Calculation of Common Accumulated Depreciation</b>					
	Source				
December (Electric Portion)	p356	For 2022	-		
December (Electric Portion)	p356	For 2023	-		
28	<b>Common Plant Accumulated Depreciation (Electric Only)</b>		-		-
7	<b>Total Accumulated Depreciation</b>	Sum of averages above	1,831,319,757		1,886,506,102

**Electric / Non-electric Cost Support**

Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions				Form 1 Amount	Electric Portion	Non-electric Portion	Details
<b>Plant Allocation Factors</b>							
26	Accumulated Intangible Depreciation		p200.21.c	286,956,620	286,956,620		
27	Accumulated Common Amortization - Electric		p356	-	-		
28	Common Plant Accumulated Depreciation (Electric Only)		p356	-	-		
<b>Plant In Service</b>							
17	Common Plant (Electric Only)		p356	-	-		
<b>Materials and Supplies</b>							
42	Undistributed Stores Exp		p227.6c & 15.c	-	-		
<b>Allocated General &amp; Common Expenses</b>							
55	Plus Net Transmission Lease Payments		p200.4.c	-	-		
57	Common Plant O&M		p356	-	-		
<b>Depreciation Expense</b>							
80	Intangible Amortization		p336.1d&e	57,125,221	57,125,221		
84	Common Depreciation - Electric Only		p336.11.b	-	-		
85	Common Amortization - Electric Only		p356 or p336.11d	-	-		

**Transmission / Non-transmission Cost Support**

Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions				Beg of year	End of Year	End of Year for Est. Average for Final	Details
38	Plant Held for Future Use		p214	Total	-	-	-
				Non-transmission Related	-	-	-
				Transmission Related	-	-	-

**CWIP & Expensed Lease Worksheet**

Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions				Form 1 Amount	CWIP In Form 1 Amount	Expensed Lease In Form 1 Amount	Details
<b>Plant Allocation Factors</b>							
6	Total Plant In Service		p207.104.g	5,732,906,724			
<b>Plant In Service</b>							
13	Transmission Plant In Service		p207.58.g	1,166,234,926			
17	Common Plant (Electric Only)		p356	-			
<b>Accumulated Depreciation</b>							
22	Transmission Accumulated Depreciation		p219.25.c	343,172,391			

**PBOPs Cost Support**

Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions				Form 1 Amount	PBOBs	All other	Details
<b>Allocated General &amp; Common Expenses</b>							
	Account 926 (Prior Year)			18,274,121	1,888,149	16,385,972	Prior Year
	Account 926 (Current Year)		p323.187.b	12,921,478	974,647	11,946,831	Current Year
	Change in PBOP Expense			(5,352,643)	(913,502)	(4,439,141)	
Calculation of allowed increase in PBOP expense recorded in Acct. 926 (increase not to cause more than \$.05/kW/Mo in zonal rate):							
1	Allowed Change in Rate (\$/kW/mo)		0.05				
2	Divide zonal rate at Appendix A, line 168 by 1000 and by 12 =		5				
3	Multiply Transmission Net Revenue Requirement (Appendix A, line 165) by ratio of line 1 over line 2		1,520,400				
4	Divide line 3 by the wage & salary allocator (Appendix A, line 5)		7,855,935				This is the increase in PBOP expense permitted in the current year.
5	Subtract line 4 from the Change in PBOP expense shown above		(8,769,437)				
6	Enter the result at line 5 on Appendix A, line 62 ONLY, if it is positive; otherwise enter zero						
59	Less PBOP Expense in Acct. 926 in Excess of Allowed Amount		-				

**EPRI Dues Cost Support**

Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions				Form 1 Amount	EPRI Dues	Details	
<b>Allocated General &amp; Common Expenses</b>							
63	Less EPRI Dues		p352-353	168,677	168,677		

**Regulatory Expense Related to Transmission Cost Support**

Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions		Form 1 Amount	Transmission Related	Non-transmission Related	Details
67	Directly Assigned A&G Regulatory Commission Exp Account 928 p323.189.b	742,183	-	742,183	FERC Annual Assessment

**Safety Related Advertising Cost Support**

Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions		Form 1 Amount	Safety Related	Non-safety Related	Details
68	Directly Assigned A&G General Advertising Exp Account 930.1 p323.191.b	527,398	-	527,398	None

**MultiState Workpaper**

Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions		State 1	State 2	State 3	State 4	State 5	Details
125	Income Tax Rates SIT=State Income Tax Rate or Composite	PA 8.99%					

**Education and Out Reach Cost Support**

Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions		Form 1 Amount	Education & Outreach	Other	Details
68	Directly Assigned A&G General Advertising Exp Account 930.1 p323.191.b	527,398	-	527,398	None

**Excluded Plant Cost Support**

Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions		Excluded Transmission Facilities	Description of the Facilities
145	Adjustment to Remove Revenue Requirements Associated with Excluded Transmission Facilities Excluded Transmission Facilities	0	General Description of the Facilities
	Instructions: 1 Remove all investment below 69 kV facilities, including the investment allocated to distribution of a dual function substation, generator, interconnection and local and direct assigned facilities for which separate costs are charged and step-up generation substation included in transmission plant in service.	Enter \$	None
	2 If unable to determine the investment below 69kV in a substation with investment of 69 kV and higher as well as below 69 kV, the following formula will be used: <b>Example</b> A Total investment in substation 1,000,000 B Identifiable investment in Transmission (provide workpapers) 500,000 C Identifiable investment in Distribution (provide workpapers) 400,000 D Amount to be excluded (A x (C / (B + C))) 444,444	Or Enter \$	

Add more lines if necessary

Transmission Related Account 242 Reserves

Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions		Beg of year	End of Year	End of Year for Est. Average for Final	Allocation	Trans Rltd	Details
<b>39 Transmission Related Account 242 Reserves (exclude current year environmental site related reserves)</b>		Enter \$				Amount	
Directly Assignable to Transmission	Legal Accrual	-	-	-			
	Accrued FERC Assessment	-	-	-			
		-	-	-	100%	-	
Labor Related, General plant related or Common Plant related	Workmen's Compensation Liability	545,214	495,014	520,114			
	Accrued Payroll	2,427,161	2,236,841	2,332,001			
	Accrued Vacations	-	-	-			
	Accrued Compensated Absences	8,768,974	9,506,957	9,137,966			
	Accrued Legal Settlements	875,000	2,117,048	1,496,024			
	Incentive Compensation Accrual	-	-	-			
	Employee Benefits	14,638,217	14,703,107	14,670,662			
		27,254,566	29,058,967	28,156,767	19.35%	5,449,326	
Plant Related	Property Insurance	-	-	-			
		-	-	-	23.44%	-	
Other	Affordable Housing Recapture	-	-	-			
	Regulatory Commitment	-	-	-			
	Counterparty Collateral	20,056,918	4,653,468	12,355,193			
	Other	530,000	235,000	382,500			
		20,586,918	4,888,468	12,737,693	0.00%	-	
<b>Total Transmission Related Reserves</b>		<b>47,841,484</b>	<b>33,947,435</b>	<b>40,894,460</b>		<b>5,449,326</b>	

Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions		Beg of year	End of Year	End of Year for Est. Average for Final	Allocation	Trans Rltd	Details
<b>40 Prepayments</b>						<b>To Line 45</b>	
Labor Related	Prepaid Federal Highway Use Tax	-	-	-	19.354%	-	
	Prepaid Information Technology Hardware/Software Maint	20,674,532	14,112,850	17,393,691	19.354%	3,366,292	
	Workman's Compensation	-	-	-	19.354%	-	
	Director's & Officer's Liability	-	-	-	19.354%	-	
	Excess General Liability	-	-	-	19.354%	-	
	Misc	5,572,356	1,072,079	3,322,218	19.354%	642,966	
Other	PA PUC Assessments	1,512,114	1,302,139	1,407,127	0.000%	-	
Plant Related	Property Insurance	4,514,394	5,709,819	5,112,107	23.437%	1,198,126	
		32,273,396	22,196,887	27,235,142		5,207,384	

Materials & Supplies			End of Year for Est. Average for Final		
Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions			Beg of year	End of Year	
Assigned to O&M	p227.6		890,943	1,224,886	1,057,915
Stores Expense Undistributed	p227.16		-	-	-
42 Undistributed Stores Exp			890,943	1,224,886	1,057,915
45 Transmission Materials & Supplies	p227.8		1,858,924	4,995,602	3,427,263

Adjustments to Transmission O&M			Total	Allocation	Related
Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions					
55 Plus Net Transmission Lease Payments					

Facility Credits under Section 30.9 of the PJM OATT		Amount	Description & PJM Documentation
Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions			
166 Net Revenue Requirement Facility Credits under Section 30.9 of the PJM OATT		-	

PJM Load Cost Support			1 CP Peak	Description & PJM Documentation
Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions				
Network Zonal Service Rate				
168 1 CP Peak	p401.b		2,534	

Abandoned Transmission Projects				Beaver Valley Deactivation Transmission Project w/o B3015.2 (DLCo Zone)	Dravosburg-Elrama Expansion Project w/o B3012.2 (DLCo Zone)	Beaver Valley Deactivation Transmission Project B3015.2 (Other Zone)	Dravosburg-Elrama Expansion Project B3012.2 (Other Zone)	Total	Description & PJM Documentation
Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions									
76a	a	Beginning Balance of Unamortized Transmission Projects	Per FERC Order p111.71.c (Acct. 182.2)	\$ 3,996,930	\$ 2,464,193	\$ 2,993	\$ 968,709	\$ 7,432,825	
	b	Years remaining in Amortization Period	Per FERC Order	1	1	1	1	1	
	c	Transmission Amortization Expense	(Line a / Line b) p114.10.c (Acct. 407)	3,996,930	2,464,193	2,993	968,709	\$ 7,432,825	
Docket Number authorizing amount and period for recovery of Abandoned Transmission Project				ER23-1221-002	ER23-1222-002	ER23-1221-002	ER23-1222-002		

Other Income Tax Adjustments			Total
Attachment A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions			
132a	Amortization of Deficient or (Excess) Accumulated Deferred Income Taxes	Appendix A (Note S) Attachment 9.1, Column E, Line 7	(2,297,231)
Total Other Income Tax Adjustments			(2,297,231)

Cost of Long Term Debt							
Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions							
Long Term Interest				Amount			
92	Long Term Interest			63,891,276			
105	Long Term Debt			1,525,000,000			
A	B	C	D	E	F		
	Principle	Outstanding	Months Outstanding	Weighted Outstanding (C*D/12)	Interest		
Act	List all Bonds in Accounts 221 thru 224						
221	4.97% 1st Mort Bond due 11/14/2043	160,000,000	160,000,000	12	160,000,000	7,954,155	
221	4.76% 1st Mort Bond due 02/03/2042	200,000,000	200,000,000	12	200,000,000	9,522,572	
221	5.02% 1st Mort Bond due 02/04/2044	45,000,000	45,000,000	12	45,000,000	2,259,611	
221	5.12% 1st Mort Bond due 02/04/2054	85,000,000	85,000,000	12	85,000,000	4,353,181	
221	3.78% 1st Mort Bond due 03/02/2045	100,000,000	100,000,000	12	100,000,000	3,781,023	
221	3.93% 1st Mort Bond due 03/02/2055	200,000,000	200,000,000	12	200,000,000	7,862,127	
221	3.93% 1st Mort Bond due 07/15/2045	160,000,000	160,000,000	12	160,000,000	6,289,701	
221	3.82% 1st Mort Bond due 10/03/2047	60,000,000	60,000,000	12	60,000,000	2,292,620	
221	3.89% 1st Mort Bond due 02/01/2048	60,000,000	60,000,000	12	60,000,000	2,334,631	
221	4.04% 1st Mort Bond due 02/01/2058	125,000,000	125,000,000	12	125,000,000	5,051,362	
221	3.11% 1st Mort Bond due 05/05/2050	200,000,000	200,000,000	12	200,000,000	6,221,679	
221	4.59% 1st Mort Bond due 08/03/2052	130,000,000	130,000,000	12	130,000,000	5,968,614	
224							
224							
224							
224							
224							
224							
224							
224							
224							
224							
224							
224							
224							
224							
Total					1,525,000,000	63,891,276	

Note: The amount outstanding for debt retired during the year is the outstanding amount as of the last month it was outstanding.

**Exec Summary**

Step	Month	Year	Action
1	April	Year 2	TO populate the formula with Year 1 data from FERC Form 1.
2	April	Year 2	TO estimate all transmission Cap Adds, Retirements, CWIP and associated depreciation for Year 2 based on Months expected to be in service and monthly CWIP balances in Year 2.
3	April	Year 2	TO add 13 month average Cap Adds and retirements (line 14), CWIP (line 36), and associated depreciation (lines 23 and 77) to the Formula.
4	May	Year 2	Post results of Step 3 on PJM web site.
5	June	Year 2	Results of Step 3 go into effect.
6	April	Year 3	TO populate the formula with Year 2 data from FERC Form 1.
7	April	Year 3	Reconciliation - TO calculate the true up amount by subtracting the results of Step 6 by Step 3.
8	April	Year 3	Reconciliation - TO calculate interest and amortization associated with the true up calculated in Step 7 and applies that amount to line 164 of the formula (if the difference results in refund and a cash refund is made, then this step is not implemented).
9	April	Year 3	TO estimate all transmission Cap Adds, Retirements, CWIP, and associated depreciation for Year 3 based on Months expected to be in service and monthly CWIP balances in Year 3.
10	April	Year 3	TO add 13 month average Cap Adds and retirements (line 14), CWIP (line 36), and associated depreciation (lines 23 and 77) to the Formula.
11	May	Year 3	Post results of Step 10 on PJM web site.
12	June	Year 3	Results of Step 9 go into effect for the Rate Year 2.

**Reconciliation details**

1	April	Year 2	TO populate the formula with Year 1 data from FERC Form 1. \$ - Rev Req based on Year 1 data Must run Appendix A to get this number (without any cap adds in line 21) of Appendix A
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2	April	Year 2	TO estimate all transmission Cap Adds, Retirements, CWIP and associated depreciation for Year 2 based on Months expected to be in service and monthly CWIP balances in Year 2.
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	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)	(O)	(P)	(Q)	(R)	(S)	(T)	(U)	(V)	(W)	(X)	(Y)	(Z)	(AA)	(AB)	(AC)
	Other Project PIS	Other Retirements	Project X CWIP	Project X PIS	Project X Retirements	Brady PIS	Brady Retirements	Brady CWIP	Allegheny S5 PIS	Allegheny S5 Retirements	Beaver Valley w/o B3015.2 PIS	Beaver Valley w/o B3015.2 Retirements	Beaver Valley w/o B3015.2 CWIP	Dravosburg-Eirama w/o B3012.2 PIS	Dravosburg-Eirama w/o B3012.2 Retirements	Dravosburg-Eirama w/o B3012.2 CWIP	B3012.2 PIS	B3012.2 Retirements	B3012.2 CWIP	B3015.2 PIS	B3015.2 Retirements	B3015.2 CWIP	B1969 PIS	B1969 Retirements	Bi-Carson Cheswick CWIP	Bi-Carson Cheswick PIS	Bi-Carson Cheswick Retirements	B2689.1/B2689.2 PIS	B2689.1/B2689.2 Retirements
Dec	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Jan	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Feb	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Mar	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Apr	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
May	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Jun	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Jul	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Aug	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sep	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Oct	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Nov	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dec	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

13 month avg of new plant additions = Col AD + Col AF + Col AG + Col AI + Col AJ + Col AL + Col AN + Col AP + Col AR + Col AT + Col AV - goes to line 14 of the formula  
 13 month avg of current year changes to CWIP = Col AE + Col AH + Col AK + Col AM + Col AO + Col AQ + Col AS - goes to line 36 of the formula

	(AW) = AD	(AX)	(AY) = AW * AX	(AZ)	(BA) = AF	(BB)	(BC) = BA * BB	(BD)	(BE) = AG	(BF)	(BG) = BE * BF	(BH)	(BI) = AI	(BJ)	(BK) = BI * BJ	(BL)	(BM) = AJ	(BN)	(BO) = BM * BN	(BP)	(BQ) = AL	(BR)	(BS) = BQ * BR	(BT)	(BU) = AN	(BV)	(BW) = BU * BV	(BX)	(BY) = AP
	Total Other Project PIS	Composite Trans Deprec Rate	Depreciation Expense	Accum Deprec	Total Project X PIS	Composite Trans Deprec Rate	Depreciation Expense	Accum Deprec	Total Brady PIS	Composite Trans Deprec Rate	Depreciation Expense	Accum Deprec	Allegheny S5 PIS	Composite Trans Deprec Rate	Depreciation Expense	Accum Deprec	Beaver Valley PIS	Composite Trans Deprec Rate	Depreciation Expense	Accum Deprec	Dravosburg-Eirama PIS	Composite Trans Deprec Rate	Depreciation Expense	Accum Deprec	B3012.2 PIS	Composite Trans Deprec Rate	Depreciation Expense	Accum Deprec	B3015.2 PIS
DEC	0	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-
Jan	0	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-
Feb	0	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-
Mar	0	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-
Apr	0	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-
May	0	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-
Jun	0	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-
Jul	0	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-
Aug	0	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-
Sep	0	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-
Oct	0	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-
Nov	0	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-
Dec	0	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-
Total	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

13 mo. Avg accumulated depreciation = Col AZ + Col BD + Col BH + Col BL + Col BP + Col BT + Col BX + Col CB + Col CG + Col CK + Col CO - goes to line 23 of the formula  
 Depreciation Expense = Col AY + Col BC + Col BG + Col BK + Col BO + Col BS + Col BW + Col CA + Col CF + Col CJ + Col CN - goes to line 77 of the formula







(AD)	(AE)	(AF)	(AG)	(AH)	(AI)	(AJ)	(AK)	(AL)	(AM)	(AN)	(AO)	(AP)	(AQ)	(AR)	(AS)	(AT)	(AU)	(AV)	Total	
Accumulated Balance																				
Other Project PIS	Project X CWIP	Project X PIS	Brady PIS	Brady CWIP	Allegheny SS PIS	Beaver Valley w/o B3015.2 PIS	Beaver Valley w/o B3015.2 CWIP	Dravosburg-Eirama w/o B3012.2 PIS	Drowsburg-Eirama w/o B3012.2 CWIP	B3012.2 PIS	B3012.2 CWIP	B3015.2 PIS	B3015.2 CWIP	B1969 PIS	BI-Carson Cheswick CWIP	BI-Carson Cheswick PIS	BI-Carson Cheswick Retirements	B2689.1/B2699.2 PIS		
1,808,466	-	262,950,645	155,913,693	-	3,158,242	17,700,663	-	8,297,048	-	-	-	5,338,712	-	10,675,843	5,702,416	-	-	-	6,736,837	
2,979,120	-	262,950,645	155,913,693	-	3,158,242	17,700,663	-	8,297,048	-	-	-	5,338,712	-	10,675,843	5,694,258	-	-	-	6,736,837	
3,419,355	-	262,950,645	155,913,693	-	3,158,242	17,700,661	-	8,299,131	-	-	-	5,338,712	-	10,675,843	5,747,202	-	-	-	6,736,837	
1,736,292	-	262,950,645	155,913,693	-	3,158,242	17,700,661	-	8,299,131	-	-	-	5,338,712	-	10,675,843	5,761,094	-	-	-	6,736,837	
16,689,697	-	262,950,645	155,913,693	-	3,158,242	17,699,227	-	8,291,337	-	-	-	5,338,712	-	10,675,843	5,763,996	-	-	-	6,736,837	
15,522,170	-	262,950,645	155,913,693	-	3,158,242	17,699,227	-	8,291,337	-	-	-	5,338,712	-	10,675,843	6,391,670	-	-	-	6,736,837	
16,839,348	-	262,950,645	155,913,693	-	3,158,242	17,699,227	-	8,432,087	-	-	-	5,338,712	-	10,675,843	7,305,952	-	-	-	6,736,837	
19,280,271	-	262,950,645	155,913,693	-	3,158,242	17,699,227	-	8,425,002	-	-	-	5,338,712	-	10,675,843	8,257,590	-	-	-	6,736,837	
22,283,179	-	262,950,645	155,913,693	-	3,158,242	17,699,227	-	8,815,517	-	-	-	5,338,712	-	10,675,843	9,782,957	-	-	-	6,736,837	
26,658,261	-	262,950,645	155,913,693	-	3,158,242	17,699,227	-	8,815,517	-	-	-	5,338,712	-	10,675,843	10,949,537	-	-	-	6,736,837	
33,853,918	-	262,950,645	155,913,693	-	3,158,242	17,699,303	-	8,815,517	-	-	-	5,338,712	-	10,675,843	11,054,554	-	-	-	6,736,837	
62,841,872	-	262,950,645	155,913,693	-	3,158,242	17,699,303	-	8,815,517	-	-	-	5,338,712	-	10,675,843	10,944,077	-	-	-	6,736,837	
16,642,413	-	262,950,645	155,913,693	-	3,158,242	17,699,791	-	8,476,409	-	-	-	5,338,712	-	10,675,843	7,623,093	-	-	-	6,736,837	497,215,677

(BZ)	(CA) = BY * BZ	(CB)	(CD) = AR	(CE)	(CF) = CD * CE	(CG)	(CH) = AT	(CI)	(CJ) = CH * CI	(CK)	(CL) = AV	(CM)	(CN) = CL * CM	(CO)
Composite Trans Deprec Rate	Depreciation Expense	Accum Deprec	B1969 PIS	Composite Trans Deprec Rate	Depreciation Expense	Accum Deprec	BI-Carson Cheswick PIS	Composite Trans Deprec Rate	Depreciation Expense	Accum Deprec	B2689.1/B2699.2 PIS	Composite Trans Deprec Rate	Depreciation Expense	Accum Deprec
0.22%	11,745	371,742	10,675,843	0.22%	23,487	2,500,282	-	0.22%	-	-	6,736,837	0.22%	14,821	548,379
0.22%	11,745	383,487	10,675,843	0.22%	23,487	2,523,769	-	0.22%	-	-	6,736,837	0.22%	14,821	563,200
0.22%	11,745	395,232	10,675,843	0.22%	23,487	2,547,256	-	0.22%	-	-	6,736,837	0.22%	14,821	578,021
0.22%	11,745	406,977	10,675,843	0.22%	23,487	2,570,743	-	0.22%	-	-	6,736,837	0.22%	14,821	592,842
0.22%	11,745	418,722	10,675,843	0.22%	23,487	2,594,230	-	0.22%	-	-	6,736,837	0.22%	14,821	607,663
0.22%	11,745	430,468	10,675,843	0.22%	23,487	2,617,717	-	0.22%	-	-	6,736,837	0.22%	14,821	622,484
0.22%	11,745	442,213	10,675,843	0.22%	23,487	2,641,204	-	0.22%	-	-	6,736,837	0.22%	14,821	637,305
0.22%	11,745	453,958	10,675,843	0.22%	23,487	2,664,690	-	0.22%	-	-	6,736,837	0.22%	14,821	652,126
0.22%	11,745	465,703	10,675,843	0.22%	23,487	2,688,177	-	0.22%	-	-	6,736,837	0.22%	14,821	666,947
0.22%	11,745	477,448	10,675,843	0.22%	23,487	2,711,664	-	0.22%	-	-	6,736,837	0.22%	14,821	681,768
0.22%	11,745	489,193	10,675,843	0.22%	23,487	2,735,151	-	0.22%	-	-	6,736,837	0.22%	14,821	696,589
0.22%	11,745	500,939	10,675,843	0.22%	23,487	2,758,638	-	0.22%	-	-	6,736,837	0.22%	14,821	711,410
0.22%	11,745	512,684	10,675,843	0.22%	23,487	2,782,125	-	0.22%	-	-	6,736,837	0.22%	14,821	726,231
	140,942	442,213	10,675,843		291,842	2,641,204					6,736,837		177,852	637,305

7	April	Year 3	Reconciliation - TO calculates the true up amount by subtracting the results of Step 6 by Step 3.
			Results of Step 6 \$ 166,468,837
			Results of Step 3 170,866,623
			True up w/o interest \$ (4,397,785) Note: for 1st year, divide this amt by 12 and multiply by the number of months the rate was in effect
			1st year \$ (366,482) Divide this number by the number of months the rate was in effect and place that number in the month that the rate went in effect in the interest calculation below

8 April Year 3 Reconciliation - TO calculates interest and amortization associated with the true up calculated in Step 7 and applies that amount to line 164 of the formula (if the difference results in refund and a cash refund is made, then this step is not implemented).

Interest on Amount of Refunds or Surcharges		Interest 35.19a for 2nd quarter Current Yr		0.7100%		
Month	Yr	1/12 of Step 7	Interest 35.19a for and 35.19 b	Months	Interest	Refunds Owed
Jun	Year 1	(366,482)	0.7100%	11.5	(29,923)	(396,405)
Jul	Year 1	(366,482)	0.7100%	10.5	(27,321)	(393,303)
Aug	Year 1	(366,482)	0.7100%	9.5	(24,719)	(391,201)
Sep	Year 1	(366,482)	0.7100%	8.5	(22,117)	(388,599)
Oct	Year 1	(366,482)	0.7100%	7.5	(19,515)	(385,997)
Nov	Year 1	(366,482)	0.7100%	6.5	(16,913)	(383,395)
Dec	Year 1	(366,482)	0.7100%	5.5	(14,311)	(380,793)
Jan	Year 2	(366,482)	0.7100%	4.5	(11,709)	(378,191)
Feb	Year 2	(366,482)	0.7100%	3.5	(9,107)	(375,589)
Mar	Year 2	(366,482)	0.7100%	2.5	(6,505)	(372,987)
Apr	Year 2	(366,482)	0.7100%	1.5	(3,903)	(370,385)
May	Year 2	(366,482)	0.7100%	0.5	(1,301)	(367,783)
Total		(4,397,785)				(4,585,131)
		Balance	Interest	Amort	Balance	
Jun	Year 2	(4,585,131)	0.7100%	(399,957)	(4,217,729)	
Jul	Year 2	(4,217,729)	0.7100%	(399,957)	(3,847,718)	
Aug	Year 2	(3,847,718)	0.7100%	(399,957)	(3,475,080)	
Sep	Year 2	(3,475,080)	0.7100%	(399,957)	(3,099,797)	
Oct	Year 2	(3,099,797)	0.7100%	(399,957)	(2,721,849)	
Nov	Year 2	(2,721,849)	0.7100%	(399,957)	(2,341,217)	
Dec	Year 2	(2,341,217)	0.7100%	(399,957)	(1,957,883)	
Jan	Year 3	(1,957,883)	0.7100%	(399,957)	(1,571,828)	
Feb	Year 3	(1,571,828)	0.7100%	(399,957)	(1,183,031)	
Mar	Year 3	(1,183,031)	0.7100%	(399,957)	(791,474)	
Apr	Year 3	(791,474)	0.7100%	(399,957)	(397,137)	
May	Year 3	(397,137)	0.7100%		-	
Total with interest				(4,799,479)		

The difference between the Reconciliation in Step 6 and the forecast in Prior Year with interest (4,799,479)  
Place result in line 164 of the formula for Year 2 rate

9 April Year 3 TO estimates all transmission Cap Adds, Retirements, CWIP, and associated depreciation for Year 3 based on Months expected to be in service and monthly CWIP balances in Year 3.

	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)	(O)	(P)	(Q)	(R)	(S)	(T)	(U)	(V)	(W)	(X)	(Y)	(Z)	(AA)	(AB)	(AC)
	Other Project PIS	Other Retirements	Project X CWIP	Project X PIS	Project X Retirements	Brady PIS	Brady Retirements	Brady CWIP	Allegheny S5 PIS	Allegheny S5 Retirements	Beaver Valley w/o B3015.2 PIS	Beaver Valley w/o B3015.2 Retirements	Beaver Valley w/o B3015.2 CWIP	Dravosburg-Etrama w/o B3012.2 PIS	Dravosburg-Etrama w/o B3012.2 Retirements	Dravosburg-Etrama w/o B3012.2 CWIP	B3012.2 PIS	B3012.2 Retirements	B3012.2 CWIP	B3015.2 PIS	B3015.2 Retirements	B3015.2 CWIP	B1969 PIS	B1969 Retirements	Bi-Carson Cheswick CWIP	Bi-Carson Cheswick PIS	Bi-Carson Cheswick Retirements	B2689.1/B2689.2 PIS	B2689.1/B2689.2 Retirements
Dec	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Jan	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Feb	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Mar	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Apr	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
May	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Jun	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Jul	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Aug	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sep	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Oct	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Nov	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dec	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

13 month avg of new plant additions = Col AD + Col AF + Col AG + Col AI + Col AJ + Col AL + Col AN + Col AP + Col AR + Col AT + Col AV  
 13 month avg of current year changes to CWIP = Col AE + Col AH + Col AK + Col AM + Col AO + Col AQ + Col AS

	(AW) = AD	(AX)	(AY) = AW * AX	(AZ)	(BA) = AF	(BB)	(BC) = BA * BB	(BD)	(BE) = AG	(BF)	(BG) = BE * BF	(BH)	(BI) = AI	(BJ)	(BK) = BI * BJ	(BL)	(BM) = AJ	(BN)	(BO) = BM * BN	(BP)	(BQ) = AL	(BR)	(BS) = BQ * BR	(BT)	(BU) = AN	(BV)	(BW) = BU * BV	(BX)	(BY) = AP
	Total Other Project PIS	Composite Trans Deprec Rate	Depreciation Expense	Accum Deprec	Total Project X PIS	Composite Trans Deprec Rate	Depreciation Expense	Accum Deprec	Total Brady PIS	Composite Trans Deprec Rate	Depreciation Expense	Accum Deprec	Allegheny S5 PIS	Composite Trans Deprec Rate	Depreciation Expense	Accum Deprec	Beaver Valley PIS	Composite Trans Deprec Rate	Depreciation Expense	Accum Deprec	Dravosburg-Etrama PIS	Composite Trans Deprec Rate	Depreciation Expense	Accum Deprec	B3012.2 PIS	Composite Trans Deprec Rate	Depreciation Expense	Accum Deprec	B3015.2 PIS
DEC	0	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-
Jan	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-
Feb	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-
Mar	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-
Apr	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-
May	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-
Jun	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-
Jul	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-
Aug	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-
Sep	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-
Oct	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-
Nov	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-
Dec	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-
Total	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

13 mo. Avg accumulated depreciation = Col AZ + Col BD + Col BH + Col BL + Col BP + Col BT + Col BX + Col CB + Col CG + Col CK + Col CO  
 Depreciation Expense = Col AY + Col BC + Col BG + Col BK + Col BO + Col BS + Col BW + Col CA + Col CF + Col CJ + Col CN

10 Rev Req based on Year 2 data with estimated Cap Adds, Ret, CWIP, and Deprec for Year 3 Cap Adds (Step 9) and True up of Year 1 data (Step 8)

11 May Year 3 Post results of Step 10 on PJM web site.

12 June Year 3 Results of Step 9 go into effect for the Rate Year 2.













Duquesne Light Company  
Attachment H 17A  
Attachment 8 - Depreciation Rates

(A)	(B)	(C)	(D)
Account Number	Depreciation Plant Base	Depreciation Rate	Depreciation Expense
Transmission Plant			
352-Major Structures	11,505,819	3.01	346,325
352-Minor Structures	22,700,523	2.53	574,323
353	484,013,658	3.42	16,553,267
354	80,623,325	1.6	1,289,973
355	105,423,908	2.47	2,603,971
356	158,808,555	2.09	3,319,099
357	97,935,950	1.82	1,782,434
358	162,167,359	1.88	3,048,746
359	28,668,526	1.87	536,101
Subtotal	1,151,847,624		30,054,240
General Plant			
390	192,528,984	3.33	6,411,215
391	35,728,155	20	7,145,631
391.1	6,248,191	5	312,410
392	75,680,574	9.1	6,886,932
393	1,323,741	3.33	44,081
394	35,717,244	4	1,428,690
395	1,773,716	5	88,686
396	3,539,934	6.1	215,936
397	67,587,569	6.67	4,508,091
398	152,515	5	7,626
Subtotal	420,280,623		27,049,297

**Duquesne Light Company**  
**Attachment H -17A**  
**Attachment 9.1 - Amortization of Deficient or (Excess) Accumulated Deferred Income Taxes**

A	B	C	D	E
<u>Impacts on Total Income Taxes</u>	<u>Source</u>	<u>Deficient or (Excess) ADIT Amortization</u>	<u>Tax Gross-up Percentage</u>	<u>Impact on Income Tax Allowance</u>
1 TCJA 2017 Excess Deferred Income Taxes To Be Flowed Back To Transmission Customers	Attachment 9.2, Line 4	\$ (1,406,574)	x 139.09%	= \$ (1,956,350)
2 TCJA 2017 Deficient Deferred Income Taxes To Be Recovered From Transmission Customers	Attachment 9.2, Line 11	-	x 139.09%	\$ -
3 PA 2022 Excess Deferred Income Taxes To Be Flowed Back To Transmission Customers	Attach 9.2, Lines 6+7	(450,610)	139.09%	\$ (626,736)
4 PA 2022 Deficient Deferred Income Taxes To Be Recovered From Transmission Customers	Attachment 9.2, Line 12	205,524	139.09%	\$ 285,855
5 [Reserved for future tax rate changes]			x	-
6 Total Adjustments to Tax Expense (without Tax Gross-up)		<u>\$ (1,651,661)</u>		
7 <b>Total Impact on Tax Expense (with Tax Gross-up)</b>				<u>\$ (2,297,231)</u> To Attach. 5

**Notes**

1 - Positive amounts in Column C are recorded in Account 410.1. Corresponding amounts in Column E reduce Account 182.3 and increase the income tax allowance and ATRR. The difference between the two amounts reduces Account 283. Negative amounts in Column C are recorded in Account 411.1. Corresponding amounts in Column E reduce Account 254 and decrease the income tax allowance and ATRR. The difference between the two amounts reduces Account 190. The total for Column E is reported on Attachment 5.

2 - Attachment 9.1 reflects the amortization of both (excess) and deficient deferred income taxes. A negative amount in column E reflects a net refund of (excess) deferred income taxes. A positive amount in Column E reflects a net collection of deficient deferred income taxes.

**3 - Tax gross-up calculation:**

Federal Income Tax Rate	21.00%
State Income Tax Rate or Composite	8.99%
Federal Income Tax Deductible for State Purposes	0.00%
T	28.10%
T / (1-T)	39.09%
<b>Tax Gross-up Percentage (1 / (1-T))</b>	<b>139.09%</b>

**4 - [Reserved for future tax rate changes]**

**Duquesne Light Company**  
**Attachment H -17A**  
**Attachment 9.2 - Unamortized Deficient or (Excess) Accumulated Deferred Income Taxes**

A	B	C	D	E	F	G	H	I
Category of Deficient or (Excess) Accumulated Deferred Income Taxes	Tax Law Change	Amortization Period	Deficient / (Excess) ADIT (Prior to Amortization and without Tax Gross-up)	Cumulative Excess / (Deficient) ADIT (Deficient) through the Amortization Beginning of the Test Year	Deficient / (Excess) ADIT (without Tax Gross-up) As of Beginning of Test Year	Amortization of Excess / (Deficient) ADIT during Test Year Debit / (Credit)	Deficient / (Excess) ADIT (without Tax Gross-up) As of End of Test Year	Reference
<u>Note A</u>	<u>Note B</u>	<u>Note C</u>	<u>Note D</u>	<u>Note E</u>	<u>Note F</u>	<u>Note G</u>	<u>Note H</u>	
1 <b>ACCOUNT 254:</b>								
2 Protected Plant-related (Excess) ADIT	TCJA-2017	ARAM	\$ (62,306,926)	\$ 4,810,595	\$ (57,496,331)	\$ 1,145,085	(\$56,351,246)	
3 Unprotected Plant-related Deficient / (Excess) ADIT	TCJA-2017	ARAM	874,047	589,870	1,463,917	261,489	1,725,406	
4 Total Plant-related (Excess) ADIT	TCJA-2017	ARAM	(61,432,879)	5,400,465	(56,032,414)	1,406,574	(54,625,840)	Col H included in 1-ADIT, Line 12, Col B
5 Unprotected Non-plant-related (Excess) ADIT	TCJA-2017	3 Years	(8,351,935)	8,351,935	0	-	0	Col H included in 1-ADIT, Line 18, Col B
6 Unprotected Plant-related State Deficient / (Excess) ADIT	PA 2022	ARAM	(2,956,235)	-	(2,956,235)	87,926	(2,868,309)	Col H included in 1-ADIT, Line 12, Col B
7 Unprotected Non-plant-related State (Excess) ADIT	PA 2022	1 year	(362,684)	-	(362,684)	362,684	-	Col H included in 1-ADIT, Line 18, Col B
8 [Reserved for future changes]			-	-	-	-	-	
9 <b>Total (Excess) ADIT (Account 254)</b>	TCJA-2017		\$ (73,103,733)	\$ 13,752,400	\$ (59,351,333)	\$ 1,857,185	\$ (57,494,148)	
10 <b>ACCOUNT 182.3:</b>								
11 Unprotected Non-plant-related Deficient ADIT	TCJA-2017	3 Years	\$ 5,724,074	(\$5,724,074)	\$ 0	\$ 0	\$ 0	Col H included in 1-ADIT, Line 20, Col B
12 Unprotected Non-plant-related Deficient ADIT	PA 2022	1 year	205,524	-	205,524	(205,524)	-	Col H included in 1-ADIT, Line 20, Col B
13 [Reserved for future changes]			-	-	-	-	-	
14 <b>Total (Excess) ADIT (Account 182.3)</b>	TCJA-2017		\$ 5,929,598	\$ (5,724,074)	\$ 205,524	\$ (205,524)	\$ 0	
15 <b>Net Deficient / (Excess) Deferred Taxes</b>			<b>\$ (67,174,135)</b>	<b>\$ 8,028,327</b>	<b>\$ (59,145,809)</b>	<b>\$ 1,651,661</b>	<b>\$ (57,494,148)</b>	
						To Attachment 9.1		

**Notes**

**A.** Lists the categories of transmission-allocated deficient or (excess) accumulated deferred income taxes (ADIT) due to re-measurements resulting from changes in tax law. "Protected" means that normalization rules apply to the refund of excess deferred income taxes or the recovery of deficient deferred income taxes. For TCJA-2017, normalization rules apply to certain depreciation-related excess deferred taxes and provide that such amounts may not be returned to customers more rapidly or to a greater extent than the Average Rate Assumption Method (ARAM) over the remaining book depreciable lives of the associated property. Unprotected Deficient or (Excess) ADIT is not subject to normalization rules. All state deficient or (excess) ADIT items are not protected as there are no Pennsylvania normalization requirements.. Amounts in Column D are based on the re-measurements on Attachment 9.3 (TCJA 2017) or similar attachments for other changes in tax law. For TCJA-2017, amounts in Column D Lines 2, 3, 5, and 11 agree with amounts in Attachment 9.3 Lines 3-G, 3-H, 15-J, and 15-I, respectively. For PA 2022, amounts in Column D Lines 6, 7, and 12 agree with amounts in Attachment 9.4.1 Lines 2-H, 6-H, and 15-H, respectively.

**B.** Indicates the tax law change and the date of enactment. "TCJA-2017" refers to the Tax Cuts and Jobs Act (P.L. 115-97) enacted on December 22, 2017. Details of (excess) or deficient ADIT attributable to TCJA-2017 are reflected on Attachment 9.3. "PA 2022" refers Pennsylvania House Bill 1342 enacted in July 2022 which reduces the reduces the Pennsylvania corporate net income tax rate over nine years. The impact of the 2023 PA rate reduction is reflected on Attachment 9.4.1. The impacts of future changes in federal, state or local income tax rates, if any, will result in additional attachments to support the computation of future deficient or (excess) ADIT amounts impacting customer rates.

**C.** Amortization related to TCJA amounts described as 3 Years is computed ratably. Amortization over the ARAM occurs over the remaining depreciable lives of the associated property. The amortization period related to the initial remeasurement related to the PA 2022 tax law change is one year. Amortization of each subsequent remeasurement during the phase-down in the PA statute will also occur over one year periods.

**D.** Amounts in Column D are the deficient or (excess) ADIT for category of temporary differences as of the applicable remeasurement date, prior to any amortization (i.e., refund or recovery), before tax gross-up to the revenue requirement and reflecting subsequent provision-to-return true-up adjustments, amended returns and audit adjustments. The applicable remeasurement date for TCJA-2017 was December 31, 2017, and amounts were recorded during 2018 to account for differences between the estimates used in 2017 financial reporting and amounts reported on the 2017 federal income tax return filed in 2018. The TCJA amounts are computed on Attachment 9.3. The applicable remeasurement date for PA 2022 was in 2022. Revisions to this estimated remeasurement will occur during each year for which the tax rate will annually decrease. The PA 2022 amounts for the initial remeasurement are computed on Attachment 9.4.1. Separate worksheets will be used for the remeasurement for each subsequent effective date of a new tax rate.

**E.** Positive amounts are the cumulative refund of excess ADIT prior to the test period (before gross-up to the revenue requirement). Negative amounts are the cumulative recovery of deficient ADIT prior to the test period (before gross-up to the revenue requirement).

**F.** Amounts in Column F are the deficient or (excess) ADIT for category of temporary differences as of the beginning of the test period, adjusted for cumulative (refunds) or recoveries before such date and before gross-up to the revenue requirement. The impact of these amounts on rate base is reflected on Attachment 1 - ADIT.

**G.** Positive amounts are the annual refund of excess ADIT during the test period (before gross-up to the revenue requirement). These amounts reduce Account 254 and are credited to Account 411.1. Negative amounts are the annual recovery of deficient ADIT during the test period (before gross-up to the revenue requirement). These amounts reduce Account 182.3 and are debited to Account 410.1. The impact of these amounts on the income tax allowance, including tax gross-up, is computed on Attachment 9.1 - Amortization of Deficient or (Excess) ADIT.

**H.** Amounts in Column H are the deficient or (excess) ADIT for category of temporary differences as of the end of the test period, adjusted for cumulative (refunds) or recoveries before such date and before gross-up to the revenue requirement. The impact of these amounts on rate base is reflected on Attachment 1 - ADIT.

**I.** References to "TCJA 2017" in Column B, rows 9 and 14 (subtotal amounts) should be ignored. The applicable tax law changes are referenced appropriately in the detail lines of the table.

**Duquesne Light Company**  
**Attachment H -17A**  
**Attachment 9.3 - TCJA Remeasurement of Deficient or (Excess) Accumulated Deferred Income Taxes as of December 31, 2017**

A	B	C	D	E	F	G	H	I	J
Temporary Difference	Account 190, 281, 282 or 283	Cumulative Temporary Difference at Enactment of TCJA (Pre-tax)	ADIT Balance before TCJA Remeasurement	ADIT Balance after TCJA Remeasurement	Deficient or (Excess) ADIT Due to TCJA ( F = D - E )	Protected Deficient or (Excess) ADIT (Portion of F)	Unprotected Deficient or (Excess) ADIT (Portion of F)	Deficient ADIT Recorded to Account 182.3 (prior to tax gross-up)	Excess ADIT Recorded to Account 254 (prior to tax gross-up)
Note A	Note B	Note C	Note D	Note E	Note F	Note G	Note H	Note I	Note J
<b>Plant-related Items</b>									
1 Federal Method/Life		(454,770,922)	(156,231,523)	(93,924,597)	(62,306,926)	(62,306,926)	-		
2 Basis / Other Differences		(309,128,254)	2,238,291	1,364,244	874,047	-	874,047		
3 <b>Total Plant-related Excess Deferred Taxes</b>	282	<b>(763,899,177)</b>	<b>(153,993,232)</b>	<b>(92,560,353)</b>	<b>(61,432,879)</b>	<b>(62,306,926)</b>	<b>874,047</b>		<b>(61,432,879)</b>
<b>Non-Plant Related Items:</b>									
4 Reg Asset - Pension	283	(\$6,046,793)	(\$18,916,841)	(\$11,350,105)	(\$7,566,736)		(\$7,566,736)		(\$7,566,736)
5 Reg Asset - Comp Absences	283	(772,178)	(243,263)	(145,958)	(97,305)		(97,305)		(97,305)
6 Amort on Reacquired Debt	283	(5,458,870)	(1,719,735)	(1,031,841)	(687,894)		(687,894)		(687,894)
7 Liability - Accrued Misc Reserves	190	2,917,638	919,158	551,495	367,663		367,663	367,663	
8 Liability - Healthcare	190	481,682	151,747	91,048	60,699		60,699	60,699	
9 Liability - Legal	190	357,489	112,622	67,573	45,049		45,049	45,049	
10 Liability - OPEB	190	6,157,455	1,939,814	1,163,888	775,926		775,926	775,926	
11 Liability - Injuries & Damages	190	930,444	293,122	175,873	117,249		117,249	117,249	
12 Liability - Comp Absences	190	772,178	243,263	145,958	97,305		97,305	97,305	
13 Liability - Accrued Vacation	190	214,270	67,503	40,502	27,001		27,001	27,001	
14 Liability - Pension	190	33,592,946	10,582,954	6,349,772	4,233,182		4,233,182	4,233,182	
15 <b>Total Non-Plant Related Deficient or Excess Deferred Taxes</b>		<b>(\$20,853,739)</b>	<b>(\$6,569,656)</b>	<b>(\$3,941,795)</b>	<b>(\$2,627,861)</b>	<b>\$0</b>	<b>(\$2,627,861)</b>	<b>\$5,724,074</b>	<b>(\$8,351,935)</b>
16 <b>Total Deficient and (Excess) ADIT (prior to gross-up or amortization)</b>		<b>(784,752,916)</b>	<b>(160,562,888)</b>	<b>(96,502,148)</b>	<b>(64,060,740)</b>	<b>(62,306,926)</b>	<b>(1,753,814)</b>	<b>5,724,074</b>	<b>(69,784,814)</b>
						Col. G + Col. H =	(\$64,060,740)	Col. I + Col. J =	(\$64,060,740)

**Notes**

- A.** Lists the transmission-related temporary differences as of the remeasurement date (December 31, 2017) for the TCJA reduction in corporate federal income tax rate.
- B.** Indicates the ADIT account for each temporary difference. Note that the plant-related temporary difference is separated between protected federal method and life depreciation differences and other basis differences, that are recorded as a single ADIT amount in account 282.
- C.** Amounts in Columns C-K are the transmission-related cumulative temporary differences between amounts reported for regulatory reporting purposes and amounts reported for tax reporting purposes as of the December 31, 2017, the effective date of the Tax Cuts and Jobs Act decrease in corporate federal income tax rate from 35 percent to 21 percent. The amounts reflect the provision-to-return true-up adjustments recorded during 2018 to account for differences between the estimates used in 2017 financial reporting and amounts reported on the 2017 federal income tax return filed in 2018. Plant-related transmission temporary differences specifically identified from underlying Company plant records. Non-plant related transmission temporary differences are allocated based on the final 2017 applicable wage and salary allocator or gross plant allocator.
- D.** Amounts in Column D are the deferred tax assets or liabilities (ADIT) for each temporary difference as of December 31, 2017, measured at the federal income tax rate in effect until such date (35 percent).
- E.** Amounts in Column E are the ADIT amounts for each temporary difference as of December 31, 2017, re-measured at the federal income tax rate in effect after such date (21 percent).
- F.** Amounts in Column F are the deficient or (excess) ADIT amounts for each temporary difference as of December 31, 2017, prior to gross-up to the revenue requirement. The deficient or (excess) ADIT amounts (prior to gross-up) attributable to Accounts 190, 281, 282 and 283 were recorded as a net debit to Account 190 and resulted in amounts recorded in Account 182.3 or Account 254 (as indicated in Columns I and J). The amount of ADIT affecting rate base reflects the remeasurements as the deficient ADIT is recovered or the (excess) ADIT is refunded (detailed on Attachment 1 - ADIT). The amounts in Column F, as classified in Columns G and H under the TCJA normalization rule and as classified in Columns I and J as deficient or excess, are reported on Attachment 9.2 for purposes of computing the unamortized deficient or (excess) ADIT and the rate base adjustment.
- G.** Amounts in Column G relate to deficient or (excess) ADIT computed in Column F that is subject to (i.e., protected by) the normalization requirement provided in the Tax Cuts and Jobs Act.
- H.** Amounts in Column H relate to deficient or (excess) ADIT computed in Column F that is not subject to (i.e., not protected by) the normalization requirement provided in the Tax Cuts and Jobs Act.
- I.** Deficient ADIT amounts due to remeasurements resulting from changes in tax law are recorded in Account 182.3. The company maintains separate deferred tax records for individual components of its plant-related temporary differences that reverse as depreciation-related differences and treats them as a single ADIT item and a single excess ADIT item. Remeasurements on Attachment 9.3 are prior to tax gross-up.
- J.** (Excess) ADIT amounts due to remeasurements resulting from changes in tax law are recorded in account 254. The company maintains separate deferred tax records for individual components of its plant-related temporary differences that reverse as depreciation-related differences and treats them as a single ADIT item and a single excess ADIT item. Remeasurements on Attachment 9.3 are prior to tax gross-up.

**Duquesne Light Company**  
**Attachment H -17A**  
**Attachment 9.4 - State Remeasurement of Deficient or (Excess) Accumulated Deferred Income Taxes**

A	B	C	D	E	F	G	H	I	J
Temporary Difference	Account 190, 281, 282 or 283	Cumulative Temporary Difference at Enactment of PA Rate Change (Pre- tax)	ADIT Balance before PA Rate Change Remeasurement	ADIT Balance after PA Rate Change Remeasurement	Deficient or (Excess) ADIT (F = D - E)	Protected Deficient or (Excess) ADIT (Portion of F)	Unprotected Deficient or (Excess) ADIT (Portion of F)	Deficient ADIT Recorded to Account 182.3 (prior to tax gross-up)	Excess ADIT Recorded to Account 254 (prior to tax gross-up)
Note A	Note B	Note C	Note D	Note E	Note F	Note G	Note H	Note I	Note J
<b>Plant-related Items</b>									
1 Unprotected State M/L, basis and other differences		(368,982,865)	(25,959,412)	(23,003,177)	(\$2,956,235)		(2,956,235)		
2 <b>Total Plant-related Excess Deferred Taxes</b>	282	<b>(368,982,865)</b>	<b>(25,959,412)</b>	<b>(23,003,177)</b>	<b>(2,956,235)</b>	-	<b>(2,956,235)</b>		<b>(2,956,235)</b>
<b>Non-Plant Related Items:</b>									
3 Reg Asset - Pension	283	(41,553,156)	(\$3,279,417)	(2,951,147)	(\$328,270)		(\$328,270)		
4 Reg Asset - Comp Absences	283	(1,301,179)	(\$102,690)	(92,411)	(10,279)		(10,279)		
5 Amort on Reacquired Debt	283	(3,055,150)	(\$241,115)	(216,980)	(24,135)		(24,135)		
6 <b>Non-Plant (Excess)</b>		<b>(45,909,486)</b>	<b>(3,623,222)</b>	<b>(3,260,538)</b>	<b>(362,684)</b>	-	<b>(362,684)</b>		<b>(362,684)</b>
7 Liability - Accrued Misc Reserves	190	3,432,240	\$270,876	243,761	27,115		27,115		
8 Liability - Healthcare	190	482,650	\$38,091	34,278	3,813		3,813		
9 Liability - Legal	190	175,966	\$13,887	12,497	1,390		1,390		
10 Liability - OPEB	190	4,177,496	\$329,692	296,690	33,002		33,002		
11 Liability - Injuries & Damages	190	642,636	\$50,717	45,641	5,076		5,076		
12 Liability - Comp Absences	190	1,301,179	\$102,690	92,411	10,279		10,279		
13 Liability - Accrued Vacation	190	462,296	\$36,485	32,833	3,652		3,652		
14 Liability - Pension	190	15,341,428	\$1,210,761	1,089,564	121,197		121,197		
15 <b>Non-Plant Deficient</b>		<b>26,015,892</b>	<b>2,053,199</b>	<b>1,847,675</b>	<b>205,524</b>	-	<b>205,524</b>	<b>205,524</b>	
16 <b>Total Non-Plant Related Deficient or Excess Deferred Taxes</b>		<b>(19,893,594)</b>	<b>(1,570,023)</b>	<b>(1,412,863)</b>	<b>(157,160)</b>	-	<b>(157,160)</b>	<b>\$205,524</b>	<b>(\$362,684)</b>
17 <b>Total Deficient and (Excess) ADIT (prior to gross-up or amortization)</b>		<b>(388,876,459)</b>	<b>(27,529,435)</b>	<b>(24,416,040)</b>	<b>(3,113,395)</b>	-	<b>(3,113,395)</b>	<b>205,524</b>	<b>(3,318,919)</b>

**Notes**

- A. Lists the transmission-related temporary differences as of the 2022 remeasurement date for the Pennsylvania tax rate reductions enacted in 2022.
- B. Indicates the deferred tax assets or liabilities (ADIT) account for each temporary difference. Note that the state related plant-related temporary difference related to state method and life depreciation differences and other basis differences are all unprotected and recorded as a single ADIT amount in account 282.
- C. Amounts in Columns C-J are the transmission-related cumulative temporary differences between amounts reported for regulatory reporting purposes and amounts reported for tax reporting purposes as of the December 31, 2022, the effective date of the PA income tax rate decrease from 9.99 percent to 8.99 percent. The amounts reflect the provision-to-return true-up adjustments recorded during 2023 to account for differences between the estimates used in 2022 financial reporting and amounts reported on the 2023 federal income tax return filed in 2023. Plant-related transmission temporary differences specifically identified from underlying Company plant records. Non-plant related transmission temporary differences are allocated based on the final 2022 applicable wage and salary allocator or gross plant allocator.
- D. Amounts in Column D are the deferred tax assets or liabilities (ADIT) for each temporary difference as of December 31, 2022, measured at the state income tax rate in effect until such date (9.99 percent).
- E. Amounts in Column E are the ADIT amounts for each temporary difference as of December 31, 2022, re-measured at the state income tax rate in effect after such date (8.99 percent).
- F. Amounts in Column F are the deficient or (excess) ADIT amounts for each temporary difference as of December 31, 2022, prior to gross-up to the revenue requirement. The deficient or (excess) ADIT amounts (prior to gross-up) attributable to Accounts 190, 281, 282 and 283 were recorded as a net debit to Account 190 and resulted in amounts recorded in Account 182.3 or Account 254 (as indicated in Columns I and J). The amount of ADIT affecting rate base reflects the remeasurements as the deficient ADIT is recovered or the (excess) ADIT is refunded (detailed on Attachment 1 - ADIT). The amounts in Column F, as classified in Columns G and H under any applicable normalization rule and as classified in Columns I and J as deficient or excess, are reported on Attachment 9.2 for purposes of computing the unamortized deficient or (excess) ADIT and the rate base adjustment. There are no Pennsylvania tax normalization requirements. The non-plant excess and deficient deferred taxes existing at December 31, 2022 are being refunded to customers in 2023 consistent with PA rate reduction from 9.99% to 8.99% in 2023. Future PA tax rate reductions will result in additional deficient or (excess) deferred taxes being collected or refunded to customers.
- G. Amounts in Column G relate to deficient or (excess) ADIT computed in Column F that is subject to (i.e., protected by) the IRS normalization requirements.
- H. Amounts in Column H relate to deficient or (excess) ADIT computed in Column F that is not subject to (i.e., not protected by) the IRS normalization requirements.
- I. Deficient ADIT amounts due to remeasurements resulting from changes in tax law are recorded in Account 182.3. The company maintains separate deferred tax records for individual components of its plant-related temporary differences that reverse as depreciation-related differences and treats them as a single ADIT item and a single deficient ADIT item. Remeasurements on Attachment 9.4.1 are prior to tax gross-up.
- J. (Excess) ADIT amounts due to remeasurements resulting from changes in tax law are recorded in account 254. The company maintains separate deferred tax records for individual components of its plant-related temporary differences that reverse as depreciation-related differences and treats them as a single ADIT item and a single excess ADIT item. Remeasurements on Attachment 9.4.1 are prior to tax gross-up.

## **APPENDIX 2**

**Formula Rate - Appendix A Estimate**

Notes

FERC Form 1 Page # or Instruction

2023

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**Allocators**

1	Transmission Wages Expense		p354.21.b	10,000,120
2	Total Wages Expense		p354.28.b	97,573,856
3	Less A&G Wages Expense		p354.27.b	45,903,050
4	Total		(Line 2 - 3)	51,670,806
5			(Line 1 / Line 4)	19.3535%
<b>Plant Allocation Factors</b>				
6	Total Plant In Service	(Note B)	Attachment 5	5,732,906,722
7	Total Accumulated Depreciation	(Note A)	Attachment 5	1,886,506,102
8	Net Plant		(Line 6 - Line 7)	3,846,400,620
9	Transmission Gross Plant		(Line 21)	1,361,752,964
10	<b>Gross Plant Allocator</b>		(Line 9 / Line 6)	23.7533%
11	Transmission Net Plant		(Line 33)	927,991,078
12	<b>Net Plant Allocator</b>		(Line 11 / Line 8)	24.1262%

**Plant Calculations**

<b>Plant In Service</b>				
13	Transmission Plant In Service	(Note B)	Attachment 5	1,166,234,923
14	New Transmission Plant Additions and Retirements only for Annual Estimate	(Note B)	Attachment 6	29,693,234
15	<b>Total Transmission Plant In Service</b>		(Line 13 + Line 14)	1,195,928,157
16	General & Intangible		Attachment 5	856,819,858
17	Common Plant (Electric Only)	(Note A)	Attachment 5	-
18	Total General & Common		(Line 16 + Line 17)	856,819,858
19	Wage & Salary Allocation Factor		(Line 5)	19.3535%
20	<b>General &amp; Common Plant Allocated to Transmission</b>		(Line 18 * Line 19)	165,824,806
21	<b>TOTAL Transmission-Related Plant In Service</b>		(Line 15 + Line 20)	1,361,752,964
<b>Accumulated Depreciation</b>				
22	Transmission Accumulated Depreciation	(Note B)	Attachment 5	343,172,391
23	Accumulated Depreciation for Transmission Plant Additions Only for Estimate	(Note B)	Attachment 6	349,394
24	<b>Total Transmission Accumulated Depreciation</b>		(Line 22 + Line 23)	343,521,784
25	Accumulated General Depreciation		Attachment 5	179,315,662
26	Accumulated Intangible Depreciation		Attachment 5	286,956,620
27	Accumulated Common Amortization - Electric		Attachment 5	-
28	Common Plant Accumulated Depreciation (Electric Only)		Attachment 5	-
29	Total Accumulated General, Intangible and Common Depreciation		(Sum Lines 25 to 28)	466,272,282
30	Wage & Salary Allocation Factor		(Line 5)	19.3535%
31	<b>General &amp; Common Allocated to Transmission</b>		(Line 29 * Line 30)	90,240,101
32	<b>TOTAL Transmission-Related Accumulated Depreciation</b>		(Line 24 + Line 31)	433,761,886
33	<b>TOTAL Transmission-Related Net Property, Plant &amp; Equipment</b>		(Line 21 - Line 32)	927,991,078



**Adjustment To Rate Base**

	<b>Accumulated Deferred Income Taxes</b>	(Note R)		
34	ADIT net of FASB 106 and 109	Enter Negative	Attachment 1, Col B, Line 9	(177,414,564)
35	<b>Accumulated Deferred Income Taxes Allocated To Transmission</b>		Line 34	<b>(177,414,564)</b>
	<b>CWIP for Incentive Transmission Projects</b>			
36	CWIP Balance for Current Rate Year	(Note P)	Attachment 6	2,860,981
37	<b>Total CWIP for Incentive Transmission Projects</b>			<b>2,860,981</b>
38	<b>Plant Held for Future Use</b>	(Note C)	Attachment 5	-
	<b>Transmission O&amp;M Reserves</b>			
39	<b>Total Balance Transmission Related Account 242 Reserves</b>	Enter Negative	Attachment 5	<b>(5,623,933)</b>
	<b>Prepayments</b>			
40	Prepayments	(Note A)	Attachment 5	4,316,382
41	<b>Total Prepayments Allocated to Transmission</b>		(Line 40)	<b>4,316,382</b>
	<b>Materials and Supplies</b>			
42	Undistributed Stores Exp	(Note A)	Attachment 5	1,224,886
43	Wage & Salary Allocation Factor		(Line 5)	19.3535%
44	Total Transmission Allocated		(Line 42 * Line43)	237,059
45	Transmission Materials & Supplies		Attachment 5	4,995,602
46	<b>Total Materials &amp; Supplies Allocated to Transmission</b>		(Line 44 + Line45)	<b>5,232,661</b>
	<b>Cash Working Capital</b>			
47	Operation & Maintenance Expense		(Line 75)	37,226,419
48	1/8th Rule		x 1/8	12.5000%
49	<b>Total Cash Working Capital Allocated to Transmission</b>		(Line 47 * Line 48)	<b>4,653,302</b>
50	<b>TOTAL Adjustment to Rate Base</b>		(Lines 35 + 37 + 39 + 41 + 46 + 49)	<b>(165,975,172)</b>
51	<b>Rate Base</b>		(Line 33 + Line 50)	<b>762,015,906</b>

O&M			
<b>Transmission O&amp;M</b>			
52	Transmission O&M		11,770,945
53	Less Account 565	p321.112.b p321.96.b	-
54	Plus PJM Schedule 12 Charges billed to DLC and booked to Account 565	(Note N) PJM Data	-
55	Plus Net Transmission Lease Payments	(Note A) p200.4.c	-
56	<b>Transmission O&amp;M</b>	(Lines 52 - 53 + 54 + 55)	<b>11,770,945</b>
<b>Allocated General &amp; Common Expenses</b>			
57	Common Plant O&M	(Note A) p356	-
58	Total A&G	p323.197.b	131,238,958
59	Less PBOP Expense in Acct. 926 in Excess of Allowed Amount	Attachment 5	-
60	Less Property Insurance Account 924	p323.185.b	7,007,965
61	Less Regulatory Commission Expense Account 928	(Note E) p323.189.b	742,183
62	Less General Advertising Expense Account 930.1	p323.191.b	527,398
63	Less EPRI Dues	(Note D) p352-353	168,677
64	<b>General &amp; Common Expenses</b>	(Lines 57 thru 58) - Sum (Lines 59 to 63)	122,792,735
65	Wage & Salary Allocation Factor	(Line 5)	19.3535%
66	<b>General &amp; Common Expenses Allocated to Transmission</b>	(Line 64 * Line 65)	<b>23,764,717</b>
<b>Directly Assigned A&amp;G</b>			
67	Regulatory Commission Exp Account 928	(Note G) Attachment 5	-
68	General Advertising Exp Account 930.1	(Note K) Attachment 5	-
69	Subtotal - Transmission Related	(Line 67 + Line 68)	-
70	Property Insurance Account 924	Line 60	7,007,965
71	General Advertising Exp Account 930.1	(Note F) Attachment 5	-
72	Total	(Line 70 + Line 71)	7,007,965
73	Net Plant Allocation Factor	(Line 12)	24.1262%
74	<b>A&amp;G Directly Assigned to Transmission</b>	(Line 72 * Line 73)	<b>1,690,757</b>
75	<b>Total Transmission O&amp;M</b>	(Lines 56 + 66 + 69 + 74)	<b>37,226,419</b>
Depreciation & Amortization Expense			
<b>Depreciation &amp; Amortization Expense</b>			
76	Transmission Depreciation Expense	Attachment 8, Col. (D)	30,054,240
76a	Amortization of Abandoned Plant Projects	(Note T) Attachment 5	-
77	New plant Depreciation Expense only for Estimate	(Note B) Attachment 6	849,226
78	<b>Total Transmission Depreciation and Amortization Expense</b>	(Line 76 + Line 76a + Line 77)	<b>30,903,467</b>
79	General Depreciation	Attachment 8, Col. (D)	27,049,297
80	Intangible Amortization	(Note A) p336.1.f	57,125,221
81	Total	(Line 79 + Line 80)	84,174,518
82	Wage & Salary Allocation Factor	(Line 5)	19.3535%
83	<b>General Depreciation Allocated to Transmission</b>	(Line 81 * Line 82)	<b>16,290,732</b>
84	Common Depreciation - Electric Only	(Note A) p336.11.b	-
85	Common Amortization - Electric Only	(Note A) p356 or p336.11d	-
86	Total	(Line 84 + Line 85)	-
87	Wage & Salary Allocation Factor	(Line 5)	19.3535%
88	<b>Common Depreciation - Electric Only Allocated to Transmission</b>	(Line 86 * Line 87)	-
89	<b>Total Transmission Depreciation &amp; Amortization</b>	(Lines 78 + 83 + 88)	<b>47,194,199</b>
Taxes Other than Income			
90	Taxes Other than Income	Attachment 2	1,815,138
91	<b>Total Taxes Other than Income</b>	(Line 90)	<b>1,815,138</b>

**Return / Capitalization Calculations**

<b>Long Term Interest</b>			
92	Long Term Interest	(Note Q) Attachment 5	63,891,276
93	Amortization of Debt Discount and Expense	p117.63.c	537,649
94	Amortization of Loss on Reacquired Debt	p117.64.c	1,665,210
95	Less Amort of Gain on Reacquired on Debt-Credit	p117.65.c	-
96	Less Amort of Premium on Debt-Credit	p117.66.c	-
97	Interest on Debt to Associated Companies	p117.67.c	6,109,968
98	<b>Total Long Term Debt Costs</b>	(Sum lines 92 to 94) - Line 95 - Line 96 + Line 97	72,204,103
99	<b>Preferred Dividends</b>	Enter Positive p118.29.c	-
<b>Common Stock</b>			
100	Proprietary Capital	p112.16.c	1,801,821,128
101	Less Accumulated Other Comprehensive Income Account 219	p112.15.c	1,034,722
102	Less Preferred Stock	(Line 110)	-
103	Less Account 216.1	p112.12.c	-
104	<b>Common Stock</b>	(Line 100 - (Sum Lines 101 to 103))	1,800,786,406
<b>Capitalization</b>			
105	Long Term Debt		
106	Bonds	Attachment 5	1,525,000,000
107	Less Loss on Reacquired Debt	Enter Negative p111.81.c	(11,521,540)
108	Plus Gain on Reacquired Debt	p113.61.c	-
109	<b>Total Long Term Debt</b>	Sum (Lines 105 to Line 108)	1,513,478,460
110	Preferred Stock	p112.3.c	-
111	Common Stock	(Line 104)	1,800,786,406
112	<b>Total Capitalization</b>	(Sum Lines 109 to 111)	3,314,264,866
113	Debt %	(Line 109 / Line 112)	45.666%
114	Preferred %	(Line 110 / Line 112)	0.000%
115	Common %	(Note O) (Line 111 / Line 112)	54.334%
116	Debt Cost	(Line 98 / Line 109)	0.0477
117	Preferred Cost	(Line 99 / Line 110)	-
118	Common Cost	(Note J) 10.9% ROE + .5% RTO Adder	0.1140
119	Weighted Cost of Debt	(Line 113 * Line 116)	0.0218
120	Weighted Cost of Preferred	(Line 114 * Line 117)	-
121	Weighted Cost of Common	(Line 115 * Line 118)	0.0619
122	<b>Total Return ( R )</b>	(Sum Lines 119 to 121)	0.0837
123	<b>Investment Return = Rate Base * Rate of Return</b>	(Line 51 * Line 122)	63,801,375

**Composite Income Taxes**

<b>Income Tax Rates</b>			
124	FIT=Federal Income Tax Rate	(Note I)	21.0000%
125	SIT=State Income Tax Rate or Composite		8.4900%
126	p (percent of federal income tax deductible for state purposes)	Per State Tax Code	0.0000%
127	$T = 1 - \frac{((1 - SIT) * (1 - FIT))}{(1 - SIT * FIT * p)}$		27.7071%
128	T/(1-T)		38.3262%
<b>ITC Adjustment</b>			
129	Amortized Investment Tax Credit	(Note I) Enter Negative Attachment 1	-
130	1/(1-T)	1 / (1 - Line 127)	138.3262%
131	Net Plant Allocation Factor	(Line 12)	24.1262%
132	<b>ITC Adjustment Allocated to Transmission</b>	(Line 129 * (1 + Line 130) * Line 131)	-
<b>Other Income Tax Adjustments</b>			
132a	Other Income Tax Adjustments	(Note S) Attachment 5	(2,284,679)
133	<b>Income Tax Component = CIT = (T/1-T) * Investment Return * (1-(WCLTD/R)) =</b>	[Line 128 * Line 123 * (1 - (Line 119 / Line 122))]	18,090,031
134	<b>Total Income Taxes</b>	(Line 132 + Line 132a + Line 133)	15,805,352

**REVENUE REQUIREMENT**

<b>Summary</b>			
135	Net Property, Plant & Equipment	(Line 33)	927,991,078
136	Adjustment to Rate Base	(Line 50)	(165,975,172)
137	<b>Rate Base</b>	(Line 51)	<b>762,015,906</b>
138	O&M	(Line 75)	37,226,419
139	Depreciation & Amortization	(Line 89)	47,194,199
140	Taxes Other than Income	(Line 91)	1,815,138
141	Investment Return	(Line 123)	63,801,375
142	Income Taxes	(Line 134)	15,805,352
<b>143</b>	<b>Gross Revenue Requirement</b>	<b>(Sum Lines 138 to 142)</b>	<b>165,842,482</b>
<b>Adjustment to Remove Revenue Requirements Associated with Excluded Transmission Facilities</b>			
144	Transmission Plant In Service	(Line 13)	1,166,234,923
145	Excluded Transmission Facilities	(Note M) Attachment 5	-
146	Included Transmission Facilities	(Line 144 - Line 145)	1,166,234,923
147	Inclusion Ratio	(Line 146 / Line 144)	100.00%
148	Gross Revenue Requirement	(Line 143)	165,842,482
149	<b>Adjusted Gross Revenue Requirement</b>	(Line 147 * Line 148)	<b>165,842,482</b>
150	Revenue Credits	Attachment 3	2,515,699
<b>151</b>	<b>Net Revenue Requirement</b>	<b>(Line 149 - Line 150)</b>	<b>163,326,783</b>
<b>Net Plant Carrying Charge</b>			
152	Gross Revenue Requirement	(Line 143)	165,842,482
153	Net Transmission Plant	(Line 13 - Line 22)	823,062,533
154	Net Plant Carrying Charge	(Line 152 / Line 153)	20.1494%
155	Net Plant Carrying Charge without Depreciation	(Line 152 - Line 76) / Line 153	16.4979%
156	Net Plant Carrying Charge without Depreciation, Return, nor Income Taxes	(Line 152 - Line 76 - Line 123 - Line 134) / Line 153	6.8259%
<b>Net Plant Carrying Charge Calculation per 100 Basis Point increase in ROE</b>			
157	Gross Revenue Requirement Less Return and Taxes	(Line 143 - Line 141 - Line 142)	86,235,756
158	Increased Return and Taxes	Attachment 4	85,333,940
159	Net Revenue Requirement per 100 Basis Point increase in ROE	(Line 157 + Line 158)	171,569,696
160	Net Transmission Plant	(Line 13 - Line 22)	823,062,533
161	Net Plant Carrying Charge per 100 Basis Point increase in ROE	(Line 159 / Line 160)	20.8453%
162	Net Plant Carrying Charge per 100 Basis Point increase in ROE without Depreciation	(Line 159 - Line 76) / Line 160	17.1938%
163	<b>Net Revenue Requirement</b>	(Line 151)	<b>163,326,783</b>
164	True-up amount	Attachment 6	(4,799,479)
165	Plus any increased ROE calculated on Attachment 7 other than PJM Sch. 12 projects	Attachment 7	2,885,373
166	Facility Credits under Section 30.9 of the PJM OATT	Attachment 5	-
167	<b>Net Zonal Revenue Requirement</b>	Sum (Lines 163 to 166)	<b>161,412,677</b>
<b>Network Zonal Service Rate</b>			
168	1 CP Peak	(Note L) Attachment 5	2,534.00
169	Rate (\$/MW-Year)	(Line 167 / Line 168)	63,698.77
<b>170</b>	<b>Network Service Rate (\$/MW/Year)</b>	<b>(Line 169)</b>	<b>63,698.77</b>

**Notes**

- A Electric portion only.
- B Excludes leases that are expensed as O&M (rather than amortized). Includes new Transmission plant that is expected to be placed in service in the current calendar year. New Transmission plant expected to be placed in service in the current calendar year that is not included in the PJM Regional Transmission Expansion Plan (RTEP) must be separately detailed on Attachment 6. Lines 14, 23, and 77 refer to Attachment 6, Step 2 in the first year and Step 9 in all subsequent years; line 36 use Step 6 for True Up and Step 9 for Estimate). For the estimate, all rate base items will be calculated based on end of year data, except transmission plant additions, retirements and depreciation will be calculated based on 13 month averages. For the True-up, transmission and distribution plant and the associated depreciation reserve shall be calculated using the average of 13 monthly balances in Attachment 5 and all other rate base items, excluding Cash Working Capital, shall be calculated using beginning and end of year averages in Attachment 5 or Attachment 1. Include on line 36, the 13 monthly average CWIP balance on Attachment 6 for FERC authorized incentive transmission projects shown on Attachment 6.
- C Includes Transmission Portion Only. Only land held for future use that has an estimated in service date within the next ten years may be included.
- D Excludes All EPRI Annual Membership Dues.
- E Includes All Regulatory Commission Expenses.
- F Includes transmission system safety related advertising included in Account 930.1.
- G Includes Regulatory Commission Expenses directly related to transmission service, RTO filings, or transmission siting itemized in Form 1 at 351.h.
- H Reserved for future use.
- I The currently effective income tax rate, where FIT is the Federal income tax rate; SIT is the State income tax rate, and  $p =$  the percentage of federal income tax deductible for state income taxes. If the utility includes taxes in more than one state, it must explain in Attachment 5 the name of each state and how the blended or composite SIT was developed. Furthermore, a utility that elected to use amortization of tax credits against taxable income, rather than book tax credits to Account No. 255 and reduce rate base, must reduce its income tax expense by the amount of the Amortized Investment Tax Credit (Form 1, 266.8.f) multiplied by  $(1/1-T)$ . A utility must not include tax credits as a reduction to rate base and as an amortization against taxable income.
- J ROE will be supported in the original filing and no change in ROE will be made absent a Section 205 filing at FERC.
- K Education and outreach expenses relating to transmission, for example siting or billing.
- L As provided for in Section 34.1 of the PJM OATT; the PJM established billing determinants will not be revised or updated in the annual rate reconciliations.
- M Amount of transmission plant excluded from rates per Attachment 5.
- N Payments made under Schedule 12 of the PJM OATT that are not directly assessed to load in the Zone under Schedule 12 are included in Transmission O&M on line 54. If they are booked to Acct 565, they are included on line 54.
- O The equity component of DLC' capital structure shall not be greater than 59 percent, nor less than 45 percent, regardless of Duquesne's actual capital structure. When DLC's equity component falls within the stated range, DLC shall use its actual capital structure.  
The input value on line 100 -- Proprietary Capital -- shall be adjusted so that the equity percentage shown on line 115 will be 45% if the actual equity percentage is less than 45% or 59% if the actual equity percentage is above 59%.
- P Include on line 36, the 13 monthly average CWIP balance on Attachment 6 for FERC authorized incentive transmission projects shown on Attachment 6.
- Q DLC will include interest associated with debt that is outstanding using 13 monthly averages at the end of the FERC Form No. 1 year. Therefore only interest included in column I on page 257 of the FERC Form No. 1 that has an outstanding amount included in column H will be included in the interest calculation.
- R Includes the transmission-allocated portions of the balances in Accounts 190, 281, 282 and 283 and the transmission-allocated portions of the tax-related portions of Accounts 182.3 and 254. Accumulated deferred income tax amounts associated with asset or liability accounts excluded from rate base (such as ADIT related to other post-employment benefit costs and certain tax-related regulatory assets or liabilities) do not affect rate base. To maintain rate base neutrality upon changes in income tax laws, income tax rates, and other actions taken by a tax authority, resulting unamortized deficient or (excess) ADIT is included without tax gross-up. Supporting information is provided in Attachment 1.
- S Effective June 1, 2020, includes amounts associated with the amortization of any deficient or (excess) deferred income taxes (resulting from changes in income tax laws, income tax rates, and other actions taken by a tax authority). See Attachment 5 for detail of Other Income Tax Adjustments and Attachment 9 for detail of Amortization of Deficient or (Excess) Accumulated Deferred Income Taxes.
- T Amortization of Abandoned Plant may only be included pursuant to a Commission Order authorizing such inclusion. The Company must submit a Section 205 filing to recover the cost of abandoned plant.

**END**

Line #	A	B End of Year Total	C Beg of Year Total	D Average	E Gas, Prod Or Other Related	F Only Transmission Related	G Plant Related	H Labor Related	I
1	ADIT-190 (enter negative) - line 43	(38,410,413)	(38,108,438)	(38,410,413)	(8,906,496)	-	-	(29,503,917)	
2	ADIT-282 -- line 49	698,690,314	692,466,845	698,690,314	527,443,217	171,247,097	-	-	
3	ADIT-283 -- line 62	66,817,490	67,310,020	66,817,490	6,094,889	-	2,853,625	57,868,976	
4	Subtotal -- Sum (line 1 + line 2 + line 3)	727,097,391	721,668,427	727,097,391	524,631,610	171,247,097	2,853,625	28,365,059	
5	Wages & Salary Allocator -- Appendix A line 5							19,3535%	
6	Gross Plant Allocator -- Appendix A line 10						23.7533%		
7	Transmission Allocator					100.00%			
8	All other				0.00%				
9	ADIT	177,414,564				171,247,097	677,829	5,489,637	Enter Column B as a negative on Appendix A, line 34. (Column B = Sum of Columns F through H)
					line 8 * line 4	line 7 * line 4	line 6 * line 4	line 5 * line 4	

2,853,625 <-from Acct 283 below

In filling out this attachment, a full and complete description of each item and justification for the allocation to Columns C-F and each separate ADIT item will be listed, dissimilar items with amounts exceeding \$100,000 will be listed separately.

- Instructions for Account 190, 282 and 283:
- ADIT items related only to Non-Electric Operations (e.g., Gas, Water, Sewer) or Production are directly assigned to Column E.
  - ADIT items related only to Transmission are directly assigned to Column F.
  - ADIT items related to plant and not in Columns A & B are included in Column G.
  - ADIT items related to labor and not in Columns A & B are included in Column H.
  - Deferred income taxes arise when items are included in taxable income in different periods than they are included in rates, therefore if the item giving rise to the ADIT is not included in the formula, the associated ADIT amount shall be excluded.
  - All ADIT line items and allocations will be supported by the settlement in Docket No. ER06-1549 and no change in allocation will be allowed absent a filing at FERC.
  - Any new ADIT items will be clearly marked and separated in each account from the settled items for review.

NOTE: (Schedule Page 110 - 111 Line No. 82)	A	B End of Year Total	C Beg of Year Total	D End of Year for Est. Average for Final Total	E Gas, Prod Or Other Related	F Only Transmission Related	G Plant Related	H Labor Related	I Justification
ADIT-190									
10	Other regulatory assets/liabilities - Transmission plant	(23,171,949)	(22,265,267)	(23,171,949)		(23,171,949)			Transmission-related tax-related net regulatory assets/liabilities not related to tax law remeasurements (prior to gross-up). Recorded in Account 254. Removed from rate base as a FASB 109 item below.
11	Tax gross-up on other regulatory assets/liabilities - Transmission plant	(9,634,735)	(11,222,876)	(9,634,735)		(9,634,735)			Gross-up for income tax due on transmission-related tax-related net regulatory assets/liabilities other than tax law change remeasurements (Line 10) excess ADIT. Formerly referred to as FAS 109 Tax Gross-Up. Recorded in Account 254. Removed from rate base as a FASB 109 item below.
12	Excess ADIT regulatory liability - Transmission plant (from Attachment 9.2, Lines 4 and 6, Column H)	57,494,148	56,032,413	57,494,148		57,494,148			Remeasurement of deferred tax liabilities in account 282 for income tax rate changes on transmission plant-related book/tax differences (prior to gross-up) with an offset to regulatory liability account 254. Specific allocation of excess ADIT between transmission and distribution determined by underlying functional records. General plant excess ADIT allocated to transmission using the wage and salary allocator. Transmission excess ADIT agreed to Attachment 9.2. Removed from rate base as a FASB 109 item below.
13	Tax gross-up on excess ADIT regulatory liability - Transmission plant	21,210,912	22,660,882	21,210,912		21,210,912			Gross-up for income tax due on transmission plant-related excess ADIT (Line 12). Recorded in Account 254. Removed from rate base as a FASB 109 item below.
14	Other tax-related regulatory assets/liabilities - Distribution/other plant	(98,858,969)	(94,529,883)	(98,858,969)	(98,858,969)				Distribution/other-related tax-related net regulatory assets/liabilities not related to tax law change remeasurements. Recorded in Account 254. Removed from rate base as a FASB 109 item below.
15	Tax gross-up on other tax-related regulatory assets/liabilities - Distribution/other plant	(41,607,980)	(42,911,401)	(41,607,980)	(41,607,980)				Gross-up for income tax due on distribution/other-related tax-related net regulatory assets/liabilities other than excess ADIT (Line 14). Formerly referred to as FAS 109 Tax Gross-Up. Recorded in Account 254. Removed from rate base as FASB 109 item below.
16	Excess ADIT regulatory liability - Distribution/other plant	154,248,083	161,154,949	154,248,083	154,248,083				Remeasurements of deferred tax liabilities in account 282 for income tax rate changes on distribution/other plant-related book/tax differences (prior to gross-up) with an offset to regulatory liability account 254. Specific allocation of excess ADIT between transmission and distribution determined by underlying functional records. General plant excess ADIT allocated to distribution using the wage and salary allocator. Removed from rate base as a FASB 109 item below.
17	Tax gross-up on excess ADIT regulatory liability - Distribution/other plant	60,289,592	65,479,432	60,289,592	60,289,592				Gross-up for income tax due on distribution/other-related excess ADIT (Line 16). Formerly referred to as FAS 109 Tax Gross-Up. Recorded in Account 254. Removed from rate base as a FASB 109 item below.
18	Excess ADIT regulatory liability -- Transmission non-property-related (from Attachment 9.2, Lines 5 and 7, Column H)	-	-	-	-				Remeasurement of deferred tax liabilities in accounts 190 and 283 (prior to gross-up) for income tax rate changes on transmission-related book/tax differences not related to plant with an offset to regulatory liability account 254. Non-plant excess ADIT allocated to transmission using the wage and salary allocator. Transmission non-plant excess ADIT agreed to permanent worksheet Attachment 9.2. Removed from rate base as a FASB 109 item below.
19	Tax Gross-up on excess ADIT regulatory liability -- Transmission non-property-related	-	-	-	-				Gross-up for income tax due on non-plant transmission-related excess ADIT (Line 18). Corresponding amount recorded in Account 254. Removed from rate base as FASB 109 item below.
20	Deficient ADIT regulatory asset -- Transmission non-property-related (from Attachment 9.2, Lines 11 and 12, Columns H)	-	-	-	-				Remeasurement of deferred tax assets in account 190 (prior to tax gross-up) for income tax rate changes on transmission-related book/tax differences not related to plant with an offset to regulatory asset account 182.3. Non-plant deficient ADIT allocated to transmission using the wage and salary allocator. Transmission non-plant deficient ADIT agreed to Attachment 9.2. Removed from rate base as a FASB 109 item below.
21	Tax Gross-up on deficient ADIT regulatory liability -- Transmission non-property-related	-	-	-	-				Gross-up for income tax due on non-plant transmission-related excess ADIT (line 20). Corresponding amount recorded in account 182.3. Removed from rate base as FASB 109 item below.
22	Vacation Pay	638,545	581,650	638,545				638,545	Vacation pay earned and expensed for books, tax deduction when paid - employees in all functions
23	Reserve for Healthcare	403,541	607,259	403,541				403,541	Self Insurance reserve expanded for books, tax deduction when paid - employees in all functions
24	Reserve for Compensated Absences	1,759,235	1,637,114	1,759,235				1,759,235	Vacation pay accrued and expensed for books, tax deduction when paid - employees in all functions
25	Accrued Pensions	21,135,111	19,372,188	21,135,111				21,135,111	Book accrual for pension contributions
26	Other Post-Employment Benefits Costs - OPEB	4,819,632	5,256,028	4,819,632				4,819,632	FAS postretirement benefit liability. Formerly referred to as FAS 106.

27	Reserve for Warwick Mine Liability	2,208,837	2,408,120	2,208,837	2,208,837					Costs expensed related to 2000 generation asset sale, tax deduction when paid. Formerly referred to as Warwick Mine Closing Costs.
28	Reserve for legacy issues	365,650	384,762	365,650	365,650					Book reserve related to environmental remediation for generation assets, tax deductible when paid
29	Bad Debt Reserve Amortization	3,127,294	3,171,043	3,127,294	3,127,294					Book expense for bad debts, tax deduction when fully written-off and all collection efforts abandoned - relates to all functions
30	Accrued Sales and Use Tax	479,154	640,689	479,154	479,154					Book sales & use tax estimate accrued and expensed, tax deduction when paid - relates to all functions
31	Provision for injuries and damages	805,957	808,550	805,957				805,957		Reserve expensed for books, tax deduction when paid - employees in all functions
32	Affordable Housing Tax Recapture Bond	-	-	-	-					Accrued bond expense, tax deduction when paid
33	Legal Accrual	533,947	221,396	533,947				533,947		Legal reserve expensed for books, tax deduction when paid - relates to all functions
34	Accrued Misc Reserves	4,227,581	4,243,091	4,227,581				4,227,581		Accrued miscellaneous items included in account 190.
35	Derivative Instruments	-	-	-	-					Unrecognized loss for derivative contracts. Loss recognized for tax when realized.
36	Deferred Credits	345,220	332,171	345,220	345,220					Revenue received on long term contracts, amortized over the life of the contract for books, but recognized as taxable upon receipt of cash.
37	Other	(1,581,479)	(922,721)	(1,581,479)	(1,581,479)					Includes tax related to transmission revenue to be refunded through future rates.
38	Operating Lease Right of Use (ROU)	3,961,820	4,623,126	3,961,820	3,961,820					Lease obligation recognized under ASC 842, not recognized for tax purposes until use of the leased property occurs.
39	Payroll Tax Deferral	-	-	-	-					Deferred payment of employer payroll tax expenses permitted by COVID legislation, tax deductible when paid.
40	Subtotal - p234 (Sum line 19 through line 39)	163,199,147	177,762,715	163,199,147	82,977,222	45,898,376	-	-	34,323,549	
41	Less FASB 109 Above if not separately removed	119,969,102	134,398,249	119,969,102	74,070,726	45,898,376	-	-	-	Includes amounts on Lines 10 – 21.
42	Less FASB 106 Above if not separately removed	4,819,632	5,256,028	4,819,632	-	-	-	-	4,819,632	Includes amount on Line 26.
43	Total = Line 40 - (Line 42 + Line 41)	38,410,413	38,108,438	38,410,413	8,906,496	-	-	-	29,503,917	

	A	B	C	D	E	F	G	H	I
		End of Year Total	Beg of Year Total	End of Year for Est. Average for Final	Gas, Prod Or Other Related	Only Transmission Related	Plant Related	Labor Related	Justification

**ADIT-282**

44	Accelerated Depreciation - Transmission	171,247,097	165,387,681	171,247,097		171,247,097				Differences between book and tax basis in transmission plant, including capitalization differences and differences between methods and lives used for accelerated tax depreciation and depreciation used for ratemaking purposes. Specific allocation between transmission and distribution determined by underlying functional records. General plant allocated between transmission and distribution using the wage and salary allocator. Remeasurement due to tax law changes (net of subsequent amortization) is reflected on Line 12.
45	Accelerated Depreciation - Distribution/Other	527,443,217	527,079,164	527,443,217	527,443,217					Differences between book and tax basis in distribution/other plant, including capitalization differences and differences between methods and lives used for accelerated tax depreciation and depreciation used for ratemaking purposes. Specific allocation between transmission and distribution determined by underlying functional records. General plant allocated between transmission and distribution using the wage and salary allocator. Remeasurement due to tax law changes (net of subsequent amortization) is reflected on Line 16.
46	Subtotal - p275	698,690,314	692,466,845	698,690,314	527,443,217	171,247,097	-	-	-	
47	Less FASB 109 Above if not separately removed	-	-	-	-	-	-	-	-	
48	Less FASB 106 Above if not separately removed	-	-	-	-	-	-	-	-	
49	Total = Line 46 - (Line 48 + Line 47)	698,690,314	692,466,845	698,690,314	527,443,217	171,247,097	-	-	-	

	A	B	C	D	E	F	G	H	I
		End of Year Total	Beg of Year Total	End of Year for Est. Average for Final	Gas, Prod Or Other Related	Only Transmission Related	Plant Related	Labor Related	Justification

**ADIT-283**

NOTE: Schedule Page No. 112 Line No. 64)

50	Amortization Loss on Recacquisition	2,853,625	3,249,189	2,853,625			2,853,625			The cost of bond redemption is deductible currently for tax purposes and is amortized over the life of the new bond issue for book purposes - relates to all functions.
51	Partnership Investments	(58,864)	1,022,201	(58,864)	(58,864)					Difference in book versus tax basis in partnership investments.
52	Regulatory Assets	2,191,933	4,427,212	2,191,933	2,191,933					Asset due to rate regulated capitalization of incurred costs that would otherwise be charge to expense.
53	Pension Regulatory Asset	56,109,741	52,351,178	56,109,741				56,109,741		Regulatory asset associated with adoption of FAS 158.
54	Compensated Absences	1,759,235	1,637,115	1,759,235				1,759,235		Current year vacation pay accrual
55	Other	-	-	-	-					
56	Operating Lease Right of Use (ROU)	3,961,820	4,623,125	3,961,820	3,961,820					Asset recognized under ASC 842, not recognized for tax purposes.
57		-	-	-	-					
58		-	-	-	-					
59	Subtotal - p277 (Form 1-F filer: see note 6, below)	66,817,490	67,310,020	66,817,490	6,094,889	-	2,853,625	57,868,976		
60	Less FASB 109 Above if not separately removed	-	-	-	-	-	-	-		
61	Less FASB 106 Above if not separately removed	-	-	-	-	-	-	-		
62	Total = Line 59 - (Line 61 + Line 60)	66,817,490	67,310,020	66,817,490	6,094,889	-	2,853,625	57,868,976		

**ADITC-255**

	Item	Amortization
	Amortization	
	Amortization to Line 129 of Appendix A	Total -
	Total	-
	Total Form No. 1 (p 266 & 267)	-
	Difference /1	-

/1 Difference must be zero or the difference included in Appendix A.

<b>Other Taxes</b>	<b>FERC Form No. 1 Page 263 Col (j)</b>	<b>Allocator</b>	<b>Allocated Amount</b>
<b>Plant Related</b>		<b>Gross Plant Allocator</b>	
1 PA Capital Stock Tax	line 15	-	
2 Real Estate	line 33	659,361	659,361
3 PA PURTA	line 13	1,224,713	1,224,713
4 <b>Total Plant Related -- Sum of line 1 through line 3</b>		1,884,074	23.7533% \$ 447,529
		<b>Wages &amp; Salary Allocator</b>	
5 Federal Unemployment	line 4	33,716	33,716
6 FICA	line 5	6,686,447	6,686,447
7 PA Unemployment	line 18	141,704	141,704
8 City of Pittsburgh	line 34	204,591	204,591
9 <b>Total Labor Related-- Sum of line 5 through line 8</b>		7,066,458	19.3535% \$ 1,367,608
<b>Other Excluded</b>		<b>All other</b>	
10 Highway Use	line 6	-	
11 Excise Tax on Coal	line 7	-	
12 PA Gross receipts Tax	line 14	63,657,058	63,657,058
13 PA Corporate Loans	line 16	-	
14 PA Insurance Premiums	line 17	-	
15 PA Fuel Use	line 19	-	
16 PA Motor Carriers	line 20	-	
17 PA Other	line 21	(951,382)	-951,382
18 WV Franchise	line 26	-	
19 WV Income	line 27	-	
20 Gross Receipts	line 32	-	
21 <b>Total Excluded</b>		62,705,676	0.00%
22 <b>Total (line 4 + line 9 + line 21)</b>		71,656,208	\$ 1,815,138
23 Total 'Other' Taxes included on p.114.14c		71,656,208	71,656,208
Difference (line 23-line 22) Note E		-	

Criteria for Allocation:

- A All Taxes Other than Income Tax line items and allocations will be supported by the settlement in Docket No. ER06-1549 and no change in allocation will be allowed absent a filing at FERC.
- B Any new Taxes Other than Income Tax will be clearly marked and separated in each account from the settled items for review.
- C Other taxes that are incurred through ownership of plant including transmission plant will be allocated based on the Gross Plant Allocator. If the taxes are 100% recovered at retail they may not be included.
- D Other taxes that are incurred through ownership of only general or intangible plant will be allocated based on the Wages and Salary Allocator. If the taxes are 100% recovered at retail they may not be included.
- E Other taxes that are assessed based on labor will be allocated based on the Wages and Salary Allocator.
- F Other taxes, except as provided for in C, D and E above, which include amounts related to transmission service, will be allocated based on the Gross Plant Allocator.
- G Excludes prior period adjustments for periods before January 1, 2007.



**Account 454 - Rent from Electric Property**

1 Rent from FERC Form No. 1 - Note 8		10,681,542
2 Rent from Electric Property - Transmission Related (Notes 3 & 8)		294,428
3		
4 Customer Choice - EGS Transmission	See Note 5	91,642,012
5 Other Electric Revenues	See Note 6	(3,051,757)
6 SECA Credits - Other EGS	See Note 7	-
7 Schedule 1A		729,607
8 Net revenues associated with Network Integration Transmission Service (NITS) for which the load is not included in the divisor (difference between NITS credits from PJM and PJM NITS charges paid by Transmission Owner) (Note 4)		1,339,331
9 PTP Serv revs for which the load is not included in the divisor received by TO		-
10 PJM Transitional Revenue Neutrality (Note 1)		-
11 PJM Transitional Market Expansion (Note 1)		-
12 Professional Services (Note 3)		-
13 Revenues from Directly Assigned Transmission Facility Charges (Note 2)		288,000
14 Rent or Attachment Fees associated with Transmission Facilities (Note 3)		-
15 Gross Revenue Credits	Sum Lines 7 to 14 + line 2	2,651,366
16 Less line 23	- line 23	(135,667)
17 Total Revenue Credits	line 15 + line 16	2,515,699
18 Revenues associated with lines 19 thru 23 are to be included in lines 1-14 and total of those revenues entered here		294,428
19 Income Taxes associated with revenues in line 18		81,577
20 One half margin (line 18 - line 19)/2		106,425
All expenses (other than income taxes) associated with revenues in line 18 that are included in FERC accounts recovered through the formula times the allocator used to functionalize the		
21 amounts in the FERC account to the transmission service at issue.		52,336
22 Line 20 plus line 21		158,761
23 Line 18 less line 22		135,667

- Note 1 All revenues related to transmission that are received as a transmission owner (i.e., not received as a LSE), for which the cost of the service is recovered under this formula, except as specifically provided for elsewhere in this attachment or elsewhere in the formula will be included as a revenue credit or included in the peak on line 168 of Appendix A.
- Note 2 If the costs associated with the Directly Assigned Transmission Facility Charges are included in the rates, the associated revenues are included in the rates. If the costs associated with the Directly Assigned Transmission Facility Charges are not included in the rates, the associated revenues are not included in the rates.
- Note 3 Ratemaking treatment for the following specified secondary uses of transmission assets: (1) right-of-way leases and leases for space on transmission facilities for telecommunications; (2) transmission tower licenses for wireless antennas; (3) right-of-way property leases for farming, grazing or nurseries; (4) licenses of intellectual property (including a portable oil degasification process and scheduling software); and (5) transmission maintenance and consulting services (including energized circuit maintenance, high-voltage substation maintenance, safety training, transformer oil testing, and circuit breaker testing) to other utilities and large customers (collectively, products). DLC will retain 50% of net revenues consistent with *Pacific Gas and Electric Company*, 90 FERC ¶ 61,314. Note: In order to use lines 15 - 20, the utility must track in separate subaccounts the revenues and costs associated with each secondary use (except for the cost of the associated income taxes).
- Note 4 If the facilities associated with the revenues are not included in the formula, the revenue is shown here, but not included in the total above and explained in the Cost Support. For example, revenues associated with distribution facilities. In addition, revenues from Schedule 12 are not included in the total above to the extent they are credited under Schedule 12.
- Note 5 Customer Choice - EGS Transmission represents revenues received from Electric Generation Suppliers providing energy to retail customers in Duquesne's zone. As a result, the load is in the divisor for the zonal revenue requirement.
- Note 6 Other electric Revenues - includes revenues for various related electricity products/premium services such as surge protectors and appliance guards.
- Note 7 SECA Credits - Other EGS - represents revenues received from Electric Generation Suppliers for transition transmission charges imposed by FERC.

Note 8 All Account 454 and 456 Revenues must be itemized below

	Include	Exclude
Account 454		
Joint pole attachments - telephone	-	9,589,115
Joint pole attachments - cable	-	-
Joint tower attachments - transmission	294,428	-
Underground rentals	-	-
Microwave tower wireless rentals	-	-
Other rentals	-	-
Corporate headquarters sublease	-	-
Misc non-transmission services	-	-
Customer Commitment Services (Account 454.02 & 454.03)	-	1,092,428
<b>Total</b>	<b>294,428</b>	<b>10,681,542</b>
Account 456		
Customer Choice - EGS transmission	-	91,642,012
Other electric revenues	-	(3,051,757)
SECA credits	-	-
Transmission Revenue - AES/APS (Accounts 456.1 & 456.11)	-	-
Transmission Revenue - Piney Fork	288,000	-
Transmission Revenue - Firm (Account 456.32)	1,339,331	-
Transmission Revenue - Non-Firm	-	-
xxxx		
xxxx		
xxxx		
xxxx		
<b>Total</b>	<b>1,627,331</b>	<b>88,590,255</b>

A	100 Basis Point increase in ROE and Income Taxes	Line 12 + Line 23	85,333,940
B	100 Basis Point increase in ROE		1.00%

**Return Calculation**

1	Rate Base	Appendix A, Line 51	762,015,906
2	Debt %	(Line 109 / Line 112) Appendix A, Line 113	45.7%
3	Preferred %	(Line 110 / Line 112) Appendix A, Line 114	0.0%
4	Common %	(Line 111 / Line 112) Appendix A, Line 115	54.3%
5	Debt Cost	(Line 98 / Line 109) Appendix A, Line 116	4.77%
6	Preferred Cost	(Line 99 / Line 110) Appendix A, Line 117	0.00%
7	Common Cost	Appendix A % plus 100 Basis Pts Appendix A, Line 118 + 1%	12.40%
8	Weighted Cost of Debt	(Line 113 * Line 116) Appendix A, Line 119	0.0218
9	Weighted Cost of Preferred	(Line 114 * Line 117) Appendix A, Line 120	-
10	Weighted Cost of Common	(Line 115 * Line 118) Line 4 * Line 7	0.0674
11		(Sum Lines 119 to 121) Sum Lines 8 to 10	<b>0.0892</b>
12		<b>(Line 51 * Line 122)</b> Line 11 * Line 1	<b>67,941,743</b>

**Composite Income Taxes**

13	FIT=Federal Income Tax Rate	Appendix A, Line 124	21.00%
14	SIT=State Income Tax Rate or Composite	Appendix A, Line 125	8.49%
15	p (percent of federal income tax deductible for state purposes)	Appendix A, Line 126	0.00%
16	$T = 1 - \{[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)\} =$	Appendix A, Line 127	27.71%
17	$T / (1-T)$	Appendix A, Line 128	38.33%
<b>ITC Adjustment</b>			
18	Amortized Investment Tax Credit; enter negative	Attachment 1 Appendix A, Line 129	-
19	$1/(1-T)$	$1 / (1 - \text{Line 127})$ Appendix A, Line 130	138.33%
20	Net Plant Allocation Factor	(Line 12) Appendix A, Line 131	24.1262%
21	<b>ITC Adjustment Allocated to Transmission</b>	(Line 129 * (1 + Line 130) * Line 131) Appendix A, Line 132	-
<b>Other Income Tax Adjustments</b>			
21a	Other Income Tax Adjustments	Appendix A, (Note S) Appendix A, Line 132a	<b>(2,284,679)</b>
22	<b>Income Tax Component = CIT=(T/1-T) * Investment Return * (1-(WCLTD/R)) =</b>	Line 17*Line 12*(1-(Line 8/Line 11))	<b>19,676,876</b>
23	<b>Total Income Taxes</b>	<b>(Line 132 + Line 132a + Line 133)</b>	<b>17,392,197</b>

Plant in Service Worksheet		Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions			Details	
		Source		Balance For True up	Balance for Estimate	
<b>Calculation of Transmission Plant In Service</b>						
December		p206.58.b	For 2022	1,102,624,428		
January		Company Records	For 2023	1,104,230,889		
February		Company Records	For 2023	1,105,604,625		
March		Company Records	For 2023	1,106,297,377		
April		Company Records	For 2023	1,104,614,314		
May		Company Records	For 2023	1,119,558,491		
June		Company Records	For 2023	1,118,390,964		
July		Company Records	For 2023	1,119,848,892		
August		Company Records	For 2023	1,122,282,730		
September		Company Records	For 2023	1,125,676,152		
October		Company Records	For 2023	1,130,051,234		
November		Company Records	For 2023	1,137,246,967		
December		p207.58.g	For 2023	1,166,234,923		
13	<b>Transmission Plant In Service</b>			1,120,204,768		1,166,234,923
<b>Calculation of Distribution Plant In Service</b>						
December		p206.75.b	For 2022	3,434,001,208		
January		Company Records	For 2023	3,438,170,213		
February		Company Records	For 2023	3,466,942,874		
March		Company Records	For 2023	3,479,419,051		
April		Company Records	For 2023	3,496,495,964		
May		Company Records	For 2023	3,503,326,897		
June		Company Records	For 2023	3,523,977,968		
July		Company Records	For 2023	3,549,937,921		
August		Company Records	For 2023	3,593,363,023		
September		Company Records	For 2023	3,609,669,308		
October		Company Records	For 2023	3,642,917,179		
November		Company Records	For 2023	3,680,387,805		
December		p207.75.g	For 2023	3,709,851,941		
	<b>Distribution Plant In Service</b>			3,548,343,158		3,709,851,941
<b>Calculation of Intangible Plant In Service</b>						
December		p204.5.b	For 2022	404,105,291		
December		p205.5.g	For 2023	429,897,522		
16	<b>Intangible Plant In Service</b>			417,001,407		429,897,522
<b>Calculation of General Plant In Service</b>						
December		p206.99.b	For 2022	402,236,770		
December		p207.99.g	For 2023	426,922,336		
16	<b>General Plant In Service</b>			414,579,553		426,922,336
<b>Calculation of Production Plant In Service</b>						
December		p204.46b	For 2022	-		
January		Company Records	For 2023	-		
February		Company Records	For 2023	-		
March		Company Records	For 2023	-		
April		Company Records	For 2023	-		
May		Company Records	For 2023	-		
June		Company Records	For 2023	-		
July		Company Records	For 2023	-		
August		Company Records	For 2023	-		
September		Company Records	For 2023	-		
October		Company Records	For 2023	-		
November		Company Records	For 2023	-		
December		p205.46.g	For 2023	-		
	<b>Production Plant In Service</b>			-		-
<b>Calculation of Common Plant In Service</b>						
December (Electric Portion)		p356	For 2022	-		
December (Electric Portion)		p356	For 2023	-		
17	<b>Common Plant In Service</b>			-		-
6	<b>Total Plant In Service</b>	Sum of averages above		5,500,128,886		5,732,906,722

Accumulated Depreciation Worksheet

Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions		Balance For True up		Balance for Estimate	Details
<b>Calculation of Transmission Accumulated Depreciation</b>					
	Source				
December	Prior year p219	For 2022	321,962,340		
January	Company Records	For 2023	323,893,374		
February	Company Records	For 2023	326,043,320		
March	Company Records	For 2023	327,766,454		
April	Company Records	For 2023	330,760,582		
May	Company Records	For 2023	332,266,082		
June	Company Records	For 2023	331,879,648		
July	Company Records	For 2023	334,064,979		
August	Company Records	For 2023	336,141,799		
September	Company Records	For 2023	338,214,416		
October	Company Records	For 2023	340,138,490		
November	Company Records	For 2023	341,456,147		
December	p219.25	For 2023	343,172,391		
22	<b>Transmission Accumulated Depreciation</b>		332,904,617		343,172,391
<b>Calculation of Distribution Accumulated Depreciation</b>					
	Source				
December	Prior year p219.26	For 2022	1,010,875,039		
January	Company Records	For 2023	1,013,725,869		
February	Company Records	For 2023	1,019,194,699		
March	Company Records	For 2023	1,024,062,735		
April	Company Records	For 2023	1,030,263,518		
May	Company Records	For 2023	1,035,388,781		
June	Company Records	For 2023	1,041,545,612		
July	Company Records	For 2023	1,045,867,863		
August	Company Records	For 2023	1,052,290,832		
September	Company Records	For 2023	1,058,363,239		
October	Company Records	For 2023	1,063,524,193		
November	Company Records	For 2023	1,070,637,663		
December	p219.26	For 2023	1,077,061,430		
	<b>Distribution Accumulated Depreciation</b>		1,041,752,444		1,077,061,430
<b>Calculation of Intangible Accumulated Depreciation</b>					
	Source				
December	Prior year p200.21.c	For 2022	280,681,159		
December	p200.21c	For 2023	286,956,620		
26	<b>Accumulated Intangible Depreciation</b>		283,818,890		286,956,620
<b>Calculation of General Accumulated Depreciation</b>					
	Source				
December	Prior year p219	For 2022	166,371,951		
December	p219.28	For 2023	179,315,662		
25	<b>Accumulated General Depreciation</b>		172,843,807		179,315,662
<b>Calculation of Production Accumulated Depreciation</b>					
	Source				
December	Prior year p219	For 2022	-		
January	Company Records	For 2023	-		
February	Company Records	For 2023	-		
March	Company Records	For 2023	-		
April	Company Records	For 2023	-		
May	Company Records	For 2023	-		
June	Company Records	For 2023	-		
July	Company Records	For 2023	-		
August	Company Records	For 2023	-		
September	Company Records	For 2023	-		
October	Company Records	For 2023	-		
November	Company Records	For 2023	-		
December	p219.20 thru 219.24	For 2023	-		
	<b>Production Accumulated Depreciation</b>		-		-
<b>Calculation of Common Accumulated Depreciation</b>					
	Source				
December (Electric Portion)	p356	For 2022	-		
December (Electric Portion)	p356	For 2023	-		
28	<b>Common Plant Accumulated Depreciation (Electric Only)</b>		-		-
7	<b>Total Accumulated Depreciation</b>	Sum of averages above	1,831,319,757		1,886,506,102

**Electric / Non-electric Cost Support**

Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions				Form 1 Amount	Electric Portion	Non-electric Portion	Details
<b>Plant Allocation Factors</b>							
26	Accumulated Intangible Depreciation		p200.21.c	286,956,620	286,956,620		
27	Accumulated Common Amortization - Electric		p356	-	-		
28	Common Plant Accumulated Depreciation (Electric Only)		p356	-	-		
<b>Plant In Service</b>							
17	Common Plant (Electric Only)		p356	-	-		
<b>Materials and Supplies</b>							
42	Undistributed Stores Exp		p227.6c & 15.c	-	-		
<b>Allocated General &amp; Common Expenses</b>							
55	Plus Net Transmission Lease Payments		p200.4.c	-	-		
57	Common Plant O&M		p356	-	-		
<b>Depreciation Expense</b>							
80	Intangible Amortization		p336.1d&e	57,125,221	57,125,221		
84	Common Depreciation - Electric Only		p336.11.b	-	-		
85	Common Amortization - Electric Only		p356 or p336.11d	-	-		

**Transmission / Non-transmission Cost Support**

Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions				Beg of year	End of Year	End of Year for Est. Average for Final	Details
38	Plant Held for Future Use		p214	Total	-	-	-
				Non-transmission Related	-	-	-
				Transmission Related	-	-	-

**CWIP & Expensed Lease Worksheet**

Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions				Form 1 Amount	CWIP In Form 1 Amount	Expensed Lease In Form 1 Amount	Details
<b>Plant Allocation Factors</b>							
6	Total Plant In Service		p207.104.g	5,732,906,724			
<b>Plant In Service</b>							
13	Transmission Plant In Service		p207.58.g	1,166,234,926			
17	Common Plant (Electric Only)		p356	-			
<b>Accumulated Depreciation</b>							
22	Transmission Accumulated Depreciation		p219.25.c	343,172,391			

**PBOPs Cost Support**

Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions				Form 1 Amount	PBOBs	All other	Details
<b>Allocated General &amp; Common Expenses</b>							
	Account 926 (Prior Year)			18,274,121	1,888,149	16,385,972	Prior Year
	Account 926 (Current Year)		p323.187.b	12,921,478	974,647	11,946,831	Current Year
	Change in PBOP Expense			(5,352,643)	(913,502)	(4,439,141)	
Calculation of allowed increase in PBOP expense recorded in Acct. 926 (increase not to cause more than \$.05/kW/Mo in zonal rate):							
1	Allowed Change in Rate (\$/kW/mo)		0.05				
2	Divide zonal rate at Appendix A, line 168 by 1000 and by 12 =		5				
3	Multiply Transmission Net Revenue Requirement (Appendix A, line 165) by ratio of line 1 over line 2		1,520,400				
4	Divide line 3 by the wage & salary allocator (Appendix A, line 5)		7,855,935				This is the increase in PBOP expense permitted in the current year.
5	Subtract line 4 from the Change in PBOP expense shown above		(8,769,437)				
6	Enter the result at line 5 on Appendix A, line 62 ONLY, if it is positive; otherwise enter zero						
59	Less PBOP Expense in Acct. 926 in Excess of Allowed Amount			-			

**EPRI Dues Cost Support**

Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions				Form 1 Amount	EPRI Dues	Details	
<b>Allocated General &amp; Common Expenses</b>							
63	Less EPRI Dues		p352-353	168,677	168,677		

**Regulatory Expense Related to Transmission Cost Support**

Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions		Form 1 Amount	Transmission Related	Non-transmission Related	Details
67	Directly Assigned A&G Regulatory Commission Exp Account 928 p323.189.b	742,183	-	742,183	FERC Annual Assessment

**Safety Related Advertising Cost Support**

Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions		Form 1 Amount	Safety Related	Non-safety Related	Details
68	Directly Assigned A&G General Advertising Exp Account 930.1 p323.191.b	527,398	-	527,398	None

**MultiState Workpaper**

Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions		State 1	State 2	State 3	State 4	State 5	Details
125	Income Tax Rates SIT=State Income Tax Rate or Composite	PA 8.49%					

**Education and Out Reach Cost Support**

Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions		Form 1 Amount	Education & Outreach	Other	Details
68	Directly Assigned A&G General Advertising Exp Account 930.1 p323.191.b	527,398	-	527,398	None

**Excluded Plant Cost Support**

Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions		Excluded Transmission Facilities	Description of the Facilities
145	Adjustment to Remove Revenue Requirements Associated with Excluded Transmission Facilities Excluded Transmission Facilities	0	General Description of the Facilities
	Instructions: 1 Remove all investment below 69 kV facilities, including the investment allocated to distribution of a dual function substation, generator, interconnection and local and direct assigned facilities for which separate costs are charged and step-up generation substation included in transmission plant in service.	Enter \$	None
	2 If unable to determine the investment below 69kV in a substation with investment of 69 kV and higher as well as below 69 kV, the following formula will be used: <b>Example</b> A Total investment in substation 1,000,000 B Identifiable investment in Transmission (provide workpapers) 500,000 C Identifiable investment in Distribution (provide workpapers) 400,000 D Amount to be excluded (A x (C / (B + C))) 444,444	Or Enter \$	

Add more lines if necessary

Transmission Related Account 242 Reserves

Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions		Beg of year	End of Year	End of Year for Est. Average for Final	Allocation	Trans Rltd	Details
<b>39 Transmission Related Account 242 Reserves (exclude current year environmental site related reserves)</b>		Enter \$				Amount	
Directly Assignable to Transmission	Legal Accrual	-	-	-			
	Accrued FERC Assessment	-	-	-			
		-	-	-	100%	-	
Labor Related, General plant related or Common Plant related	Workmen's Compensation Liability	545,214	495,014	495,014			
	Accrued Payroll	2,427,161	2,236,841	2,236,841			
	Accrued Vacations	-	-	-			
	Accrued Compensated Absences	8,768,974	9,506,957	9,506,957			
	Accrued Legal Settlements	875,000	2,117,048	2,117,048			
	Incentive Compensation Accrual	-	-	-			
	Employee Benefits	14,638,217	14,703,107	14,703,107			
		27,254,566	29,058,967	29,058,967	19.35%	5,623,933	
Plant Related	Property Insurance	-	-	-			
		-	-	-	24.13%	-	
Other	Affordable Housing Recapture	-	-	-			
	Regulatory Commitment	-	-	-			
	Counterparty Collateral	20,056,918	4,653,468	4,653,468			
	Other	530,000	235,000	235,000			
		20,586,918	4,888,468	4,888,468	0.00%	-	
<b>Total Transmission Related Reserves</b>		<b>47,841,484</b>	<b>33,947,435</b>	<b>33,947,435</b>		<b>5,623,933</b>	

Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions		Beg of year	End of Year	End of Year for Est. Average for Final	Allocation	Trans Rltd	Details
<b>40 Prepayments</b>						<b>To Line 45</b>	
Labor Related	Prepaid Federal Highway Use Tax	-	-	-	19.354%	-	
	Prepaid Information Technology Hardware/Software Maint	20,674,532	14,112,850	14,112,850	19.354%	2,731,333	
	Workman's Compensation	-	-	-	19.354%	-	
	Director's & Officer's Liability	-	-	-	19.354%	-	
	Excess General Liability	-	-	-	19.354%	-	
	Misc	5,572,356	1,072,079	1,072,079	19.354%	207,485	
Other	PA PUC Assessments	1,512,114	1,302,139	1,302,139	0.000%	-	
Plant Related	Property Insurance	4,514,394	5,709,819	5,709,819	24.126%	1,377,563	
		32,273,396	22,196,887	22,196,887		4,316,382	



Materials & Supplies

Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions			Beg of year	End of Year	End of Year for Est. Average for Final
Assigned to O&M	p227.6		890,943	1,224,886	1,224,886
Stores Expense Undistributed	p227.16		-	-	-
42 Undistributed Stores Exp			890,943	1,224,886	1,224,886
45 Transmission Materials & Supplies	p227.8		1,858,924	4,995,602	4,995,602

Adjustments to Transmission O&M

Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions			Total	Allocation	Related
55	Plus Net Transmission Lease Payments				

Facility Credits under Section 30.9 of the PJM OATT

Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions			Amount	Description & PJM Documentation
166	Net Revenue Requirement Facility Credits under Section 30.9 of the PJM OATT		-	

PJM Load Cost Support

Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions			1 CP Peak	Description & PJM Documentation
168	Network Zonal Service Rate 1 CP Peak		2,534	p401.b

Abandoned Transmission Projects

Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions				Beaver Valley Deactivation Transmission Project w/o B3015.2 (DLCo Zone)	Dravosburg-Elrama Expansion Project w/o B3012.2 (DLCo Zone)	Beaver Valley Deactivation Transmission Project B3015.2 (Other Zone)	Dravosburg-Elrama Expansion Project B3012.2 (Other Zone)	Total	Description & PJM Documentation
76a	a	Beginning Balance of Unamortized Transmission Projects	Per FERC Order p111.71.c (Acct. 182.2)	\$ -	\$ -	\$ -	\$ -	\$ -	
	b	Years remaining in Amortization Period	Per FERC Order	1	1	1	1	1	
	c	Transmission Amortization Expense	(Line a / Line b) p114.10.c (Acct. 407)	-	-	-	-	\$ -	
	Docket Number authorizing amount and period for recovery of Abandoned Transmission Project			ER23-1221-002	ER23-1222-002	ER23-1221-002	ER23-1222-002		

Other Income Tax Adjustments

Attachment A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions			Total
132a	Amortization of Deficient or (Excess) Accumulated Deferred Income Taxes Total Other Income Tax Adjustments		(2,284,679)

Cost of Long Term Debt

Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions									
Long Term Interest				Amount					
92 Long Term Interest	Total Column F below			63,891,276					
105 Long Term Debt	Total Column E below			1,525,000,000					
A	B	C	D	E	F				
Act	List all Bonds in Accounts 221 thru 224	Principle	Outstanding	Months Outstanding	Weighted Outstanding (C*D/12)	Interest			
221	4.97% 1st Mort Bond due 11/14/2043	160,000,000	160,000,000	12	160,000,000	7,954,155			
221	4.76% 1st Mort Bond due 02/03/2042	200,000,000	200,000,000	12	200,000,000	9,522,572			
221	5.02% 1st Mort Bond due 02/04/2044	45,000,000	45,000,000	12	45,000,000	2,259,611			
221	5.12% 1st Mort Bond due 02/04/2054	85,000,000	85,000,000	12	85,000,000	4,353,181			
221	3.78% 1st Mort Bond due 03/02/2045	100,000,000	100,000,000	12	100,000,000	3,781,023			
221	3.93% 1st Mort Bond due 03/02/2055	200,000,000	200,000,000	12	200,000,000	7,862,127			
221	3.93% 1st Mort Bond due 07/15/2045	160,000,000	160,000,000	12	160,000,000	6,289,701			
221	3.82% 1st Mort Bond due 10/03/2047	60,000,000	60,000,000	12	60,000,000	2,292,620			
221	3.89% 1st Mort Bond due 02/01/2048	60,000,000	60,000,000	12	60,000,000	2,334,631			
221	4.04% 1st Mort Bond due 02/01/2058	125,000,000	125,000,000	12	125,000,000	5,051,362			
221	3.11% 1st Mort Bond due 05/05/2050	200,000,000	200,000,000	12	200,000,000	6,221,679			
221	4.59% 1st Mort Bond due 08/03/2052	130,000,000	130,000,000	12	130,000,000	5,968,614			
224									
224									
224									
224									
224									
224									
224									
224									
224									
224									
224									
224									
224									
224									
224									
224									
	<b>Total</b>				1,525,000,000	63,891,276			

Note: The amount outstanding for debt retired during the year is the outstanding amount as of the last month it was outstanding.

**Exec Summary**

Step	Month	Year	Action
1	April	Year 2	TO populate the formula with Year 1 data from FERC Form 1.
2	April	Year 2	TO estimate all transmission Cap Adds, Retirements, CWIP and associated depreciation for Year 2 based on Months expected to be in service and monthly CWIP balances in Year 2.
3	April	Year 2	TO add 13 month average Cap Adds and retirements (line 14), CWIP (line 36), and associated depreciation (lines 23 and 77) to the Formula.
4	May	Year 2	Post results of Step 3 on PJM web site.
5	June	Year 2	Results of Step 3 go into effect.
6	April	Year 3	TO populate the formula with Year 2 data from FERC Form 1.
7	April	Year 3	Reconciliation - TO calculate the true up amount by subtracting the results of Step 6 by Step 3.
8	April	Year 3	Reconciliation - TO calculate interest and amortization associated with the true up calculated in Step 7 and applies that amount to line 164 of the formula (if the difference results in refund and a cash refund is made, then this step is not implemented).
9	April	Year 3	TO estimate all transmission Cap Adds, Retirements, CWIP, and associated depreciation for Year 3 based on Months expected to be in service and monthly CWIP balances in Year 3.
10	April	Year 3	TO add 13 month average Cap Adds and retirements (line 14), CWIP (line 36), and associated depreciation (lines 23 and 77) to the Formula.
11	May	Year 3	Post results of Step 10 on PJM web site.
12	June	Year 3	Results of Step 9 go into effect for the Rate Year 2.

**Reconciliation details**

1	April	Year 2	TO populate the formula with Year 1 data from FERC Form 1. \$ - Rev Req based on Year 1 data Must run Appendix A to get this number (without any cap adds in line 21) of Appendix A
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2	April	Year 2	TO estimate all transmission Cap Adds, Retirements, CWIP and associated depreciation for Year 2 based on Months expected to be in service and monthly CWIP balances in Year 2.
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	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)	(O)	(P)	(Q)	(R)	(S)	(T)	(U)	(V)	(W)	(X)	(Y)	(Z)	(AA)	(AB)	(AC)
	Other Project PIS	Other Retirements	Project X CWIP	Project X PIS	Project X Retirements	Brady PIS	Brady Retirements	Brady CWIP	Allegheny S5 PIS	Allegheny S5 Retirements	Beaver Valley w/o B3015.2 PIS	Beaver Valley w/o B3015.2 Retirements	Beaver Valley w/o B3015.2 CWIP	Dravosburg-Eirama w/o B3012.2 PIS	Dravosburg-Eirama w/o B3012.2 Retirements	Dravosburg-Eirama w/o B3012.2 CWIP	B3012.2 PIS	B3012.2 Retirements	B3012.2 CWIP	B3015.2 PIS	B3015.2 Retirements	B3015.2 CWIP	B1969 PIS	B1969 Retirements	Bi-Carson Cheswick CWIP	Bi-Carson Cheswick PIS	Bi-Carson Cheswick Retirements	B2689.1/B2689.2 PIS	B2689.1/B2689.2 Retirements
Dec	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Jan	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Feb	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Mar	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Apr	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
May	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Jun	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Jul	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Aug	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sep	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Oct	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Nov	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dec	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

13 month avg of new plant additions = Col AD + Col AF + Col AG + Col AI + Col AJ + Col AL + Col AN + Col AP + Col AR + Col AT + Col AV - goes to line 14 of the formula  
 13 month avg of current year changes to CWIP = Col AE + Col AH + Col AK + Col AM + Col AO + Col AQ + Col AS - goes to line 36 of the formula

	(AW) = AD	(AX)	(AY) = AW * AX	(AZ)	(BA) = AF	(BB)	(BC) = BA * BB	(BD)	(BE) = AG	(BF)	(BG) = BE * BF	(BH)	(BI) = AI	(BJ)	(BK) = BI * BJ	(BL)	(BM) = AJ	(BN)	(BO) = BM * BN	(BP)	(BQ) = AL	(BR)	(BS) = BQ * BR	(BT)	(BU) = AN	(BV)	(BW) = BU * BV	(BX)	(BY) = AP
	Total Project PIS	Other Project PIS	Composite Trans Deprec Rate	Depreciation Expense	Accum Deprec	Total Project X PIS	Composite Trans Deprec Rate	Depreciation Expense	Accum Deprec	Total Brady PIS	Composite Trans Deprec Rate	Depreciation Expense	Accum Deprec	Allegheny S5 PIS	Composite Trans Deprec Rate	Depreciation Expense	Accum Deprec	Beaver Valley PIS	Composite Trans Deprec Rate	Depreciation Expense	Accum Deprec	Dravosburg-Eirama PIS	Composite Trans Deprec Rate	Depreciation Expense	Accum Deprec	B3012.2 PIS	Composite Trans Deprec Rate	Depreciation Expense	Accum Deprec
DEC	0	0	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-
Jan	0	0	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-
Feb	0	0	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-
Mar	0	0	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-
Apr	0	0	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-
May	0	0	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-
Jun	0	0	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-
Jul	0	0	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-
Aug	0	0	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-
Sep	0	0	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-
Oct	0	0	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-
Nov	0	0	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-
Dec	0	0	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-
Total	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

13 mo. Avg accumulated depreciation = Col AZ + Col BD + Col BH + Col BL + Col BP + Col BT + Col BX + Col CB + Col CG + Col CK + Col CO - goes to line 23 of the formula  
 Depreciation Expense = Col AY + Col BC + Col BG + Col BK + Col BO + Col BS + Col BW + Col CA + Col CF + Col CJ + Col CN - goes to line 77 of the formula





(AD)	(AE)	(AF)	(AG)	(AH)	(AI)	(AJ)	(AK)	(AL)	(AM)	(AN)	(AO)	(AP)	(AQ)	(AR)	(AS)	(AT)	(AU)	(AV)	Total	
Accumulated Balance																				
Other Project PIS	Project X CWIP	Project X PIS	Brady PIS	Brady CWIP	Allegheny SS PIS	Beaver Valley w/o B3015.2 PIS	Beaver Valley w/o B3015.2 CWIP	Dravosburg-Eirama w/o B3012.2 PIS	Drowsburg-Eirama w/o B3012.2 CWIP	B3012.2 PIS	B3012.2 CWIP	B3015.2 PIS	B3015.2 CWIP	B1969 PIS	BI-Carson Cheswick CWIP	BI-Carson Cheswick PIS	BI-Carson Cheswick Retirements	B2689.1/B2699.2 PIS		
1,808,466	-	262,950,645	155,913,693	-	3,158,242	17,700,663	-	8,297,048	-	-	-	5,338,712	-	10,675,843	5,702,416	-	-	-	6,736,837	
2,979,120	-	262,950,645	155,913,693	-	3,158,242	17,700,663	-	8,297,048	-	-	-	5,338,712	-	10,675,843	5,694,258	-	-	-	6,736,837	
3,419,355	-	262,950,645	155,913,693	-	3,158,242	17,700,661	-	8,299,131	-	-	-	5,338,712	-	10,675,843	5,747,202	-	-	-	6,736,837	
1,736,292	-	262,950,645	155,913,693	-	3,158,242	17,700,661	-	8,299,131	-	-	-	5,338,712	-	10,675,843	5,761,094	-	-	-	6,736,837	
16,689,697	-	262,950,645	155,913,693	-	3,158,242	17,699,227	-	8,291,337	-	-	-	5,338,712	-	10,675,843	5,763,996	-	-	-	6,736,837	
15,522,170	-	262,950,645	155,913,693	-	3,158,242	17,699,227	-	8,291,337	-	-	-	5,338,712	-	10,675,843	6,591,670	-	-	-	6,736,837	
16,839,348	-	262,950,645	155,913,693	-	3,158,242	17,699,227	-	8,432,087	-	-	-	5,338,712	-	10,675,843	7,305,952	-	-	-	6,736,837	
19,280,271	-	262,950,645	155,913,693	-	3,158,242	17,699,227	-	8,425,002	-	-	-	5,338,712	-	10,675,843	8,257,590	-	-	-	6,736,837	
22,283,179	-	262,950,645	155,913,693	-	3,158,242	17,699,227	-	8,815,517	-	-	-	5,338,712	-	10,675,843	9,782,957	-	-	-	6,736,837	
26,658,261	-	262,950,645	155,913,693	-	3,158,242	17,699,227	-	8,815,517	-	-	-	5,338,712	-	10,675,843	10,949,537	-	-	-	6,736,837	
33,853,918	-	262,950,645	155,913,693	-	3,158,242	17,699,303	-	8,815,517	-	-	-	5,338,712	-	10,675,843	11,054,554	-	-	-	6,736,837	
62,841,872	-	262,950,645	155,913,693	-	3,158,242	17,699,303	-	8,815,517	-	-	-	5,338,712	-	10,675,843	10,944,077	-	-	-	6,736,837	
16,642,413	-	262,950,645	155,913,693	-	3,158,242	17,699,791	-	8,476,409	-	-	-	5,338,712	-	10,675,843	7,623,093	-	-	-	6,736,837	497,215,677

(BZ)	(CA) = BY * BZ	(CB)	(CD) = AR	(CE)	(CF) = CD * CE	(CG)	(CH) = AT	(CI)	(CJ) = CH * CI	(CK)	(CL) = AV	(CM)	(CN) = CL * CM	(CO)
Composite Trans Deprec Rate	Depreciation Expense	Accum Deprec	B1969 PIS	Composite Trans Deprec Rate	Depreciation Expense	Accum Deprec	BI-Carson Cheswick PIS	Composite Trans Deprec Rate	Depreciation Expense	Accum Deprec	B2689.1/B2699.2 PIS	Composite Trans Deprec Rate	Depreciation Expense	Accum Deprec
0.22%	11,745	371,742	10,675,843	0.22%	23,487	2,500,282	-	0.22%	-	-	6,736,837	0.22%	14,821	548,379
0.22%	11,745	383,487	10,675,843	0.22%	23,487	2,523,769	-	0.22%	-	-	6,736,837	0.22%	14,821	563,200
0.22%	11,745	395,232	10,675,843	0.22%	23,487	2,547,256	-	0.22%	-	-	6,736,837	0.22%	14,821	578,021
0.22%	11,745	406,977	10,675,843	0.22%	23,487	2,570,743	-	0.22%	-	-	6,736,837	0.22%	14,821	592,842
0.22%	11,745	418,722	10,675,843	0.22%	23,487	2,594,230	-	0.22%	-	-	6,736,837	0.22%	14,821	607,663
0.22%	11,745	430,468	10,675,843	0.22%	23,487	2,617,717	-	0.22%	-	-	6,736,837	0.22%	14,821	622,484
0.22%	11,745	442,213	10,675,843	0.22%	23,487	2,641,204	-	0.22%	-	-	6,736,837	0.22%	14,821	637,305
0.22%	11,745	453,958	10,675,843	0.22%	23,487	2,664,690	-	0.22%	-	-	6,736,837	0.22%	14,821	652,126
0.22%	11,745	465,703	10,675,843	0.22%	23,487	2,688,177	-	0.22%	-	-	6,736,837	0.22%	14,821	666,947
0.22%	11,745	477,448	10,675,843	0.22%	23,487	2,711,664	-	0.22%	-	-	6,736,837	0.22%	14,821	681,768
0.22%	11,745	489,193	10,675,843	0.22%	23,487	2,735,151	-	0.22%	-	-	6,736,837	0.22%	14,821	696,589
0.22%	11,745	500,939	10,675,843	0.22%	23,487	2,758,638	-	0.22%	-	-	6,736,837	0.22%	14,821	711,410
0.22%	11,745	512,684	10,675,843	0.22%	23,487	2,782,125	-	0.22%	-	-	6,736,837	0.22%	14,821	726,231
	140,942	442,213	10,675,843		291,842	2,641,204					6,736,837		177,852	637,305

7 April Year 3 Reconciliation - TO calculates the true up amount by subtracting the results of Step 6 by Step 3.  
Results of Step 6 \$ 166,468,837  
Results of Step 3 170,866,623  
True up w/o interest \$ (4,397,785) Note: for 1st year, divide this amt by 12 and multiply by the number of months the rate was in effect  
1st year \$ (366,482) Divide this number by the number of months the rate was in effect  
and place that number in the month that the rate went in effect in the interest calculation below

8 April Year 3 Reconciliation - TO calculates interest and amortization associated with the true up calculated in Step 7 and applies that amount to line 164 of the formula (if the difference results in refund and a cash refund is made, then this step is not implemented).  
Interest on Amount of Refunds or Surcharges  
Interest 35.19a for 2nd quarter Current Yr

Month	Yr	1/12 of Step 7	0.71000% Interest 35.19a for and 35.19 b March Current Yr	Months	Interest	Refunds Owed
Jun	Year 1	(366,482)	0.71000%	11.5	(29,923)	(396,405)
Jul	Year 1	(366,482)	0.71000%	10.5	(27,321)	(393,303)
Aug	Year 1	(366,482)	0.71000%	9.5	(24,719)	(391,201)
Sep	Year 1	(366,482)	0.71000%	8.5	(22,117)	(388,599)
Oct	Year 1	(366,482)	0.71000%	7.5	(19,515)	(385,997)
Nov	Year 1	(366,482)	0.71000%	6.5	(16,913)	(383,395)
Dec	Year 1	(366,482)	0.71000%	5.5	(14,311)	(380,793)
Jan	Year 2	(366,482)	0.71000%	4.5	(11,709)	(378,191)
Feb	Year 2	(366,482)	0.71000%	3.5	(9,107)	(375,589)
Mar	Year 2	(366,482)	0.71000%	2.5	(6,505)	(372,987)
Apr	Year 2	(366,482)	0.71000%	1.5	(3,903)	(370,385)
May	Year 2	(366,482)	0.71000%	0.5	(1,301)	(367,783)
Total		(4,397,785)				(4,585,131)

		Balance	Interest	Amort	Balance
Jun	Year 2	(4,585,131)	0.71000%	(399,957)	(4,217,729)
Jul	Year 2	(4,217,729)	0.71000%	(399,957)	(3,847,718)
Aug	Year 2	(3,847,718)	0.71000%	(399,957)	(3,475,080)
Sep	Year 2	(3,475,080)	0.71000%	(399,957)	(3,099,797)
Oct	Year 2	(3,099,797)	0.71000%	(399,957)	(2,721,849)
Nov	Year 2	(2,721,849)	0.71000%	(399,957)	(2,341,217)
Dec	Year 2	(2,341,217)	0.71000%	(399,957)	(1,957,883)
Jan	Year 3	(1,957,883)	0.71000%	(399,957)	(1,571,828)
Feb	Year 3	(1,571,828)	0.71000%	(399,957)	(1,183,031)
Mar	Year 3	(1,183,031)	0.71000%	(399,957)	(791,474)
Apr	Year 3	(791,474)	0.71000%	(399,957)	(397,137)
May	Year 3	(397,137)	0.71000%	(399,957)	-
Total with interest				(4,799,479)	

The difference between the Reconciliation in Step 6 and the forecast in Prior Year with interest (4,799,479)  
Place result in line 164 of the formula for Year 2 rate

9 April Year 3 TO estimates all transmission Cap Adds, Retirements, CWIP, and associated depreciation for Year 3 based on Months expected to be in service and monthly CWIP balances in Year 3.

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)	(O)	(P)	(Q)	(R)	(S)	(T)	(U)	(V)	(W)	(X)	(Y)	(Z)	(AA)	(AB)	(AC)								
Other Project PIS	Other Retirements	Project X CWIP	Project X PIS	Project X Retirements	Brady PIS	Brady Retirements	Brady CWIP	Allegheny S5 PIS	Allegheny S5 Retirements	Beaver Valley w/o B3015.2 PIS	Beaver Valley w/o B3015.2 Retirements	Beaver Valley w/o B3015.2 CWIP	Dravosburg-Etrama w/o B3012.2 PIS	Dravosburg-Etrama w/o B3012.2 Retirements	Dravosburg-Etrama w/o B3012.2 CWIP	B3012.2 PIS	B3012.2 Retirements	B3012.2 CWIP	B3015.2 PIS	B3015.2 Retirements	B3015.2 CWIP	B1969 PIS	B1969 Retirements	Bi-Carson Cheswick CWIP	Bi-Carson Cheswick PIS	Bi-Carson Cheswick Retirements	B2689.1/B2689.2 PIS	B2689.1/B2689.2 Retirements								
Dec	399,637	-	-	-	-	-	-	-	-	-	-	-	-	(814)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-							
Jan	12,623,056	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-							
Feb	3,533,688	-	-	-	-	-	-	-	-	-	-	-	-	(1)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-							
Mar	2,796,104	-	-	-	-	-	-	-	-	44	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,447,855	-	-	-	-							
Apr	2,480,194	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	290,409	-	-	-	-							
May	305,263	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(12,128,911)	12,166,397	-	-	-							
Jun	1,209,916	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	40,539	834,308	-	-	-							
Jul	89,194	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(602,969)	602,970	-	-	-							
Aug	305,263	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-							
Sep	1,693,539	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-							
Oct	2,211,737	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-							
Nov	7,482,842	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-							
Dec	35,129,434	-	-	-	-	-	-	-	-	-	44	-	-	(815)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-							
Total																																				
13 month avg of new plant additions = Col AD + Col AF + Col AG + Col AI + Col AJ + Col AL + Col AN + Col AP + Col AR + Col AT + Col AV										29,693,234	goes to line 14 of the formula																									
13 month avg of current year changes to CWIP = Col AE + Col AH + Col AK + Col AM + Col AO + Col AQ + Col AS										2,860,981	goes to line 36 of the formula																									

(AW) = AD	(AX)	(AY) = AW * AX	(AZ)	(BA) = AF	(BB)	(BC) = BA * BB	(BD)	(BE) = AG	(BF)	(BG) = BE * BF	(BH)	(BI) = AI	(BJ)	(BK) = BI * BJ	(BL)	(BM) = AJ	(BN)	(BO) = BM * BN	(BP)	(BQ) = AL	(BR)	(BS) = BQ * BR	(BT)	(BU) = AN	(BV)	(BW) = BU * BV	(BX)	(BY) = AP	
Total Other Project PIS	Composite Trans Deprec Rate	Depreciation Expense	Accum Deprec	Total Project X PIS	Composite Trans Deprec Rate	Depreciation Expense	Accum Deprec	Total Brady PIS	Composite Trans Deprec Rate	Depreciation Expense	Accum Deprec	Allegheny S5 PIS	Composite Trans Deprec Rate	Depreciation Expense	Accum Deprec	Beaver Valley PIS	Composite Trans Deprec Rate	Depreciation Expense	Accum Deprec	Dravosburg-Etrama PIS	Composite Trans Deprec Rate	Depreciation Expense	Accum Deprec	B3012.2 PIS	Composite Trans Deprec Rate	Depreciation Expense	Accum Deprec	B3015.2 PIS	
DEC	0	0.22%	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-
Jan	399,637	0.22%	879	879	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-
Feb	13,022,693	0.22%	28,650	29,529	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-
Mar	16,556,382	0.22%	36,424	65,953	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-
Apr	19,342,486	0.22%	42,553	108,507	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-
May	21,831,680	0.22%	48,030	156,536	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	44	0.22%	0	0	0	0.22%	-	-	-	0.22%	-	-	-
Jun	22,136,942	0.22%	48,701	205,238	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	44	0.22%	0	0	0	0.22%	-	-	-	0.22%	-	-	-
Jul	23,340,858	0.22%	51,363	256,601	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	44	0.22%	0	0	0	0.22%	-	-	-	0.22%	-	-	-
Aug	23,436,052	0.22%	51,559	308,160	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	44	0.22%	0	0	0	0.22%	-	-	-	0.22%	-	-	-
Sep	23,741,315	0.22%	52,231	380,391	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	44	0.22%	0	1	1	0.22%	-	-	-	0.22%	-	-	-
Oct	25,434,855	0.22%	55,957	416,348	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	44	0.22%	0	1	1	0.22%	-	-	-	0.22%	-	-	-
Nov	27,646,502	0.22%	60,823	477,170	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	44	0.22%	0	1	1	0.22%	-	-	-	0.22%	-	-	-
Dec	35,129,434	0.22%	77,285	554,455	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	44	0.22%	0	1	1	0.22%	-	-	-	0.22%	-	-	-
Total			554,455	226,136													31		1	0	0	(753)	(22)	(11)					

13 mo. Avg accumulated depreciation = Col AZ + Col BD + Col BL + Col BP + Col BT + Col BX + Col CB + Col CG + Col CK + Col CO  
Depreciation Expense = Col AY + Col BC + Col BG + Col BK + Col BO + Col BS + Col BW + Col CA + Col CF + Col CJ + Col CN  
349,394 goes to line 23 of the formula  
849,226 goes to line 77 of the formula

10 Rev Req based on Year 2 data with estimated Cap Adds, Ret, CWIP, and Deprec for Year 3 Cap Adds (Step 9) and True up of Year 1 data (Step 8)  
Must run App A to get this # (with 13 mo. avg cap adds, CWIP, depreciation for Year 3 cap adds)

11 May Year 3 Post results of Step 10 on PJM web site.  
\$ 161,412,677 Post results of Step 3 on PJM web site.

12 June Year 3 Results of Step 9 go into effect for the Rate Year 2.  
\$ 161,412,677

(AD)	(AE)	(AF)	(AG)	(AH)	(AI)	(AJ)	(AK)	(AL)	(AM)	(AN)	(AO)	(AP)	(AQ)	(AR)	(AS)	(AT)	(AU)	(AV)	Total
Accumulated Balance																			
Other Project PIS	Project X CWIP	Project X PIS	Brady PIS	Brady CWIP	Allegheny SS PIS	Beaver Valley w/o B3015.2 PIS	Beaver Valley w/o B3015.2 CWIP	Dravosburg-Etamina w/o B3012.2 PIS	Drovsburg-Etamina w/o B3012.2 CWIP	B3012.2 PIS	B3012.2 CWIP	B3015.2 PIS	B3015.2 CWIP	B1969 PIS	Bi-Carson Cheswick CWIP	Bi-Carson Cheswick PIS	Bi-Carson Cheswick Retirements	B2689.1/B2689.2 PIS	
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	10,944,077	-	-	-	-
399,637	-	-	-	-	-	-	-	(814)	-	-	-	-	-	-	12,391,932	-	-	-	-
13,022,693	-	-	-	-	-	-	-	(814)	-	-	-	-	-	-	12,691,341	-	-	-	-
16,556,382	-	-	-	-	-	-	-	(815)	-	-	-	-	-	-	562,430	12,166,397	-	-	-
19,342,486	-	-	-	-	-	44	-	(815)	-	-	-	-	-	-	602,968.52	13,000,705	-	-	-
21,831,680	-	-	-	-	-	44	-	(815)	-	-	-	-	-	-	(0)	13,603,674	-	-	-
22,136,942	-	-	-	-	-	44	-	(815)	-	-	-	-	-	-	(0)	13,603,674	-	-	-
23,346,858	-	-	-	-	-	44	-	(815)	-	-	-	-	-	-	(0)	13,603,674	-	-	-
23,436,052	-	-	-	-	-	44	-	(815)	-	-	-	-	-	-	(0)	13,603,674	-	-	-
23,741,315	-	-	-	-	-	44	-	(815)	-	-	-	-	-	-	(0)	13,603,674	-	-	-
25,434,855	-	-	-	-	-	44	-	(815)	-	-	-	-	-	-	(0)	13,603,674	-	-	-
27,646,592	-	-	-	-	-	44	-	(815)	-	-	-	-	-	-	(0)	13,603,674	-	-	-
35,129,434	-	-	-	-	-	44	-	(815)	-	-	-	-	-	-	(0)	13,603,674	-	-	-
19,386,533	-	-	-	-	-	31	-	(753)	-	-	-	-	-	-	2,860,981	10,307,423	-	-	32,554,214

(BZ)	(CA) = BY * BZ	(CB)	(CD) = AR	(CE)	(CF) = CD * CE	(CG)	(CH) = AT Bi-Carson PIS	(CI)	(CJ) = CH * CI	(CK)	(CL) = AV PIS	(CM)	(CN) = CL * CM	(CO)
Composite Trans Deprec Rate	Depreciation Expense	Accum Deprec	B1969 PIS	Composite Trans Deprec Rate	Depreciation Expense	Accum Deprec	Cheswick PIS	Composite Tran Deprec Rate	Depreciation Expense	Accum Deprec	B2689.1/B2689.2 PIS	Composite Tra Deprec Rate	Depreciation Expense	Accum Deprec
0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-
0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-
0.22%	-	-	-	0.22%	-	-	12,166,397	0.22%	26,766	26,766	-	0.22%	-	-
0.22%	-	-	-	0.22%	-	-	13,000,705	0.22%	28,928	55,388	-	0.22%	-	-
0.22%	-	-	-	0.22%	-	-	13,603,674	0.22%	29,928	85,296	-	0.22%	-	-
0.22%	-	-	-	0.22%	-	-	13,603,674	0.22%	29,928	115,224	-	0.22%	-	-
0.22%	-	-	-	0.22%	-	-	13,603,674	0.22%	29,928	145,152	-	0.22%	-	-
0.22%	-	-	-	0.22%	-	-	13,603,674	0.22%	29,928	175,080	-	0.22%	-	-
0.22%	-	-	-	0.22%	-	-	13,603,674	0.22%	29,928	205,008	-	0.22%	-	-
0.22%	-	-	-	0.22%	-	-	13,603,674	0.22%	29,928	234,936	-	0.22%	-	-
0.22%	-	-	-	0.22%	-	-	13,603,674	0.22%	29,928	264,864	-	0.22%	-	-
0.22%	-	-	-	0.22%	-	-	13,603,674	0.22%	29,928	294,792	-	0.22%	-	-
-	-	-	-	-	-	-	-	-	294,792	123,268	-	-	-	-



Line #	Formula Line		
1	165	Plus any increased ROE calculated on Attachment 7 other than PJM Sch. 12 projects	\$ 2,885,373
$\text{Fixed Charge Rate (FCR) if not a CIAC} = \frac{\text{Revenue Credit for the corresponding rate year}}{\text{Net Plant Carrying Charge without Depreciation}}$			
2	155	Net Plant Carrying Charge without Depreciation	16.4979%
3	162	Net Plant Carrying Charge per 100 Basis Point Increase in ROE without Depreciation	17.9303%
4		Line B less Line A	0.8955%
5	156	Net Plant Carrying Charge without Depreciation, Return, nor Income Taxes	6.8259%

Beginning = 13 month avg Plant CWIP or Incentive Plant balance  
Deprec = 13 month avg Accumulated Depreciation specific to Incentive Plant balances  
Ending = Beginning - Deprec  
Amortization = Annual Amortization Expense (specific for Abandoned Plant)  
Revenue= FCR\* (Beginning + Ending)/2 + Amortization Expense (specific for Abandoned Plant)

Total = Sum of Revenue for Projects  
Incentive = Total for "W Increased ROE" row  
Revenue Credit = Total for "FCR W base ROE" row

Details	Duquesne Trans Enhancement Project CWIP				Duquesne Trans Enhancement Project PIS				Brady CWIP				Brady PIS				Allegheny S&S PIS			
	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No				
6 Schedule 12	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No				
7 Life	100	100	100	100	150	150	150	150	150	150	150	150	150	150	150	150				
8 CIAC	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No				
9 Increased ROE (Basis Points)	16.498%	17.194%	16.498%	17.194%	16.498%	17.542%	16.498%	17.542%	16.498%	17.542%	16.498%	17.542%	16.498%	17.542%	16.498%	17.542%				
10 FCR W base ROE	16.498%	17.194%	16.498%	17.194%	16.498%	17.542%	16.498%	17.542%	16.498%	17.542%	16.498%	17.542%	16.498%	17.542%	16.498%	17.542%				
11 FCR W increased ROE																				
12 Investment																				
13 Annual Depreciation Exp	99,637,165		99,637,165		43,124,405		43,124,405		1,062,731		1,062,731		1,062,731		1,062,731					
14 Annual Amortization Exp																				
15 13 month Avg																				
Revenue	262,950,644				262,950,644				155,913,694				3,158,242							
Invest Yr	Beginning	Depreciation	Ending	Revenue (Beginning + Ending)/2 Line 11	Beginning	Depreciation	Ending	Revenue (Beginning + Ending)/2 Line 11	Beginning	Depreciation	Ending	Revenue (Beginning + Ending)/2 Line 11	Beginning	Depreciation	Ending	Revenue (Beginning + Ending)/2 Line 11				
16 2006	-	-	-	-	12,009,449	131,821	11,877,628	1,970,436	-	-	-	-	-	-	-	-				
17 2006	-	-	-	-	12,009,449	131,821	11,877,628	2,053,536	-	-	-	-	-	-	-	-				
18 2007	-	-	-	-	50,485,747	776,718	49,709,030	8,256,030	-	-	-	-	-	-	-	-				
19 2007	-	-	-	-	50,485,747	776,718	49,709,030	8,613,628	-	-	-	-	-	-	-	-				
20 2008	-	-	-	-	96,868,230	1,396,151	95,472,079	15,866,080	-	-	-	-	-	-	-	-				
21 2008	-	-	-	-	96,868,230	1,396,151	95,472,079	16,352,212	-	-	-	-	-	-	-	-				
22 2009	-	-	-	-	115,267,202	4,954,232	110,312,970	18,608,024	-	-	-	-	-	-	-	-				
23 2009	-	-	-	-	115,267,202	4,954,232	110,312,970	19,392,865	-	-	-	-	-	-	-	-				
24 2010	-	-	-	-	186,470,338	8,478,483	186,991,855	31,549,154	-	-	-	-	-	-	-	-				
25 2010	-	-	-	-	186,470,338	8,478,483	186,991,855	32,879,830	-	-	-	-	-	-	-	-				
26 2011	-	-	-	-	230,204,308	18,782,180	211,422,129	36,439,660	-	-	-	-	-	-	-	-				
27 2011	-	-	-	-	230,204,308	18,782,180	211,422,129	37,966,111	-	-	-	-	-	-	-	-				
28 2012	-	-	-	-	250,007,863	24,198,376	225,809,487	39,249,996	-	-	-	-	-	-	-	-				
29 2012	-	-	-	-	250,007,863	24,198,376	225,809,487	40,905,464	-	-	-	-	-	-	-	-				
30 2013	-	-	-	-	262,865,544	30,309,925	232,555,619	40,867,107	-	-	-	-	-	-	-	-				
31 2013	-	-	-	-	262,865,544	30,309,925	232,555,619	42,990,781	-	-	-	-	-	-	-	-				
32 2014	-	-	-	-	262,942,890	37,160,176	225,782,714	40,314,793	-	-	-	-	-	-	-	-				
33 2014	-	-	-	-	262,942,890	37,160,176	225,782,714	42,015,111	-	-	-	-	-	-	-	-				
34 2015	-	-	-	-	262,951,631	44,101,979	218,849,652	39,743,608	-	-	-	-	-	-	-	-				
35 2015	-	-	-	-	262,951,631	44,101,979	218,849,652	41,419,895	-	-	-	-	-	-	-	-				
36 2016	-	-	-	-	262,950,645	51,043,887	211,906,758	39,170,810	-	-	-	-	-	-	-	-				
37 2016	-	-	-	-	262,950,645	51,043,887	211,906,758	40,822,538	-	-	-	-	-	-	-	-				
38 2017	-	-	-	-	262,950,645	57,985,783	204,964,862	38,598,175	-	-	-	-	-	-	-	-				
39 2017	-	-	-	-	262,950,645	57,985,783	204,964,862	40,226,151	-	-	-	-	-	-	-	-				
40 2018	-	-	-	-	262,950,645	64,927,881	198,022,964	38,025,941	-	-	-	-	-	-	-	-				
41 2018	-	-	-	-	262,950,645	64,927,881	198,022,964	39,629,364	-	-	-	-	-	-	-	-				
42 2019	-	-	-	-	262,950,645	71,869,578	191,081,067	37,452,906	-	-	-	-	-	-	-	-				
43 2019	-	-	-	-	262,950,645	71,869,578	191,081,067	39,032,578	-	-	-	-	-	-	-	-				
44 2020	-	-	-	-	262,950,645	78,811,474	184,139,171	36,830,272	-	-	-	-	-	-	-	-				
45 2020	-	-	-	-	262,950,645	78,811,474	184,139,171	38,435,791	-	-	-	-	-	-	-	-				
46 2021	-	-	-	-	262,950,645	85,753,371	177,197,274	36,307,637	-	-	-	-	-	-	-	-				
47 2021	-	-	-	-	262,950,645	85,753,371	177,197,274	37,839,004	-	-	-	-	-	-	-	-				
48 2022	-	-	-	-	262,950,645	92,695,268	170,255,377	35,730,003	-	-	-	-	-	-	-	-				
49 2022	-	-	-	-	262,950,645	92,695,268	170,255,377	37,242,217	-	-	-	-	-	-	-	-				
50 2023	-	-	-	-	262,950,644	99,637,165	163,313,479	35,162,368	-	-	-	-	-	-	-	-				
51 2023	-	-	-	-	262,950,644	99,637,165	163,313,479	36,645,430	-	-	-	-	-	-	-	-				
52 2024	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-				
53 2024	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-				
54 2025	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-				
55 2025	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-				
56 2026	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-				
57 2026	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-				
58 2026	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-				
59	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-				
60	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-				

\* For true-up use amounts in Step 6 of Attachment 6  
\*\* For abandoned plant, line 14 (annual amortization expense) will be sourced from Attachment 5 - Abandoned Transmission Projects. Lines 10 & 11 (carrying charge) and line 15 (13 month average plan) will remain zero until the Commission accepts or approves the future recovery of unamortized Abandoned Plant. The Company will be required to submit a Section 205 filing to recover these costs.







Duquesne Light Company  
Attachment H 17A  
Attachment 8 - Depreciation Rates

(A)	(B)	(C)	(D)
Account Number	Depreciation Plant Base	Depreciation Rate	Depreciation Expense
<b>Transmission Plant</b>			
352-Major Structures	11,505,819	3.01	346,325
352-Minor Structures	22,700,523	2.53	574,323
353	484,013,658	3.42	16,553,267
354	80,623,325	1.6	1,289,973
355	105,423,908	2.47	2,603,971
356	158,808,555	2.09	3,319,099
357	97,935,950	1.82	1,782,434
358	162,167,359	1.88	3,048,746
359	28,668,526	1.87	536,101
Subtotal	1,151,847,624		30,054,240
<b>General Plant</b>			
390	192,528,984	3.33	6,411,215
391	35,728,155	20	7,145,631
391.1	6,248,191	5	312,410
392	75,680,574	9.1	6,886,932
393	1,323,741	3.33	44,081
394	35,717,244	4	1,428,690
395	1,773,716	5	88,686
396	3,539,934	6.1	215,936
397	67,587,569	6.67	4,508,091
398	152,515	5	7,626
Subtotal	420,280,623		27,049,297

**Duquesne Light Company**  
**Attachment H -17A**  
**Attachment 9.1 - Amortization of Deficient or (Excess) Accumulated Deferred Income Taxes**

A	B	C	D	E
<u>Impacts on Total Income Taxes</u>	<u>Source</u>	<u>Deficient or (Excess) ADIT Amortization</u>	<u>Tax Gross-up Percentage</u>	<u>Impact on Income Tax Allowance</u>
1 TCJA 2017 Excess Deferred Income Taxes To Be Flowed Back To Transmission Customers	Attachment 9.2, Line 4	\$ (1,406,574)	x 138.33%	= \$ (1,945,660)
2 TCJA 2017 Deficient Deferred Income Taxes To Be Recovered From Transmission Customers	Attachment 9.2, Line 11	-	x 138.33%	\$ -
3 PA 2022 Excess Deferred Income Taxes To Be Flowed Back To Transmission Customers	Attach 9.2, Lines 6+7	(450,610)	138.33%	\$ (623,312)
4 PA 2022 Deficient Deferred Income Taxes To Be Recovered From Transmission Customers	Attachment 9.2, Line 12	205,524	138.33%	\$ 284,293
5 [Reserved for future tax rate changes]			x	-
6 Total Adjustments to Tax Expense (without Tax Gross-up)		<u>\$ (1,651,661)</u>		
7 <b>Total Impact on Tax Expense (with Tax Gross-up)</b>				<u>\$ (2,284,679)</u> To Attach. 5

**Notes**

1 - Positive amounts in Column C are recorded in Account 410.1. Corresponding amounts in Column E reduce Account 182.3 and increase the income tax allowance and ATRR. The difference between the two amounts reduces Account 283. Negative amounts in Column C are recorded in Account 411.1. Corresponding amounts in Column E reduce Account 254 and decrease the income tax allowance and ATRR. The difference between the two amounts reduces Account 190. The total for Column E is reported on Attachment 5.

2 - Attachment 9.1 reflects the amortization of both (excess) and deficient deferred income taxes. A negative amount in column E reflects a net refund of (excess) deferred income taxes. A positive amount in Column E reflects a net collection of deficient deferred income taxes.

**3 - Tax gross-up calculation:**

Federal Income Tax Rate	21.00%
State Income Tax Rate or Composite	8.49%
Federal Income Tax Deductible for State Purposes	0.00%
T	27.71%
T / (1-T)	38.33%
<b>Tax Gross-up Percentage (1 / (1-T))</b>	<b>138.33%</b>

**4 - [Reserved for future tax rate changes]**

**Duquesne Light Company**  
**Attachment H -17A**  
**Attachment 9.2 - Unamortized Deficient or (Excess) Accumulated Deferred Income Taxes**

A	B	C	D	E	F	G	H	I
Category of Deficient or (Excess) Accumulated Deferred Income Taxes	Tax Law Change	Amortization Period	Deficient / (Excess) ADIT (Prior to Amortization and without Tax Gross-up)	Cumulative Excess / (Deficient) ADIT (Amortization through the Beginning of the Test Year)	Deficient / (Excess) ADIT (without Tax Gross-up) As of Beginning of Test Year	Amortization of Excess / (Deficient) ADIT during Test Year Debit / (Credit)	Deficient / (Excess) ADIT (without Tax Gross-up) As of End of Test Year	Reference
<u>Note A</u>	<u>Note B</u>	<u>Note C</u>	<u>Note D</u>	<u>Note E</u>	<u>Note F</u>	<u>Note G</u>	<u>Note H</u>	
1 <b>ACCOUNT 254:</b>								
2 Protected Plant-related (Excess) ADIT	TCJA-2017	ARAM	\$ (62,306,926)	\$ 4,810,595	\$ (57,496,331)	\$ 1,145,085	(\$56,351,246)	
3 Unprotected Plant-related Deficient / (Excess) ADIT	TCJA-2017	ARAM	874,047	589,870	1,463,917	261,489	1,725,406	
4 Total Plant-related (Excess) ADIT	TCJA-2017	ARAM	(61,432,879)	5,400,465	(56,032,414)	1,406,574	(54,625,840)	Col H included in 1-ADIT, Line 12, Col B
5 Unprotected Non-plant-related (Excess) ADIT	TCJA-2017	3 Years	(8,351,935)	8,351,935	0	-	0	Col H included in 1-ADIT, Line 18, Col B
6 Unprotected Plant-related State Deficient / (Excess) ADIT	PA 2022	ARAM	(2,956,235)	-	(2,956,235)	87,926	(2,868,309)	Col H included in 1-ADIT, Line 12, Col B
7 Unprotected Non-plant-related State (Excess) ADIT	PA 2022	1 year	(362,684)	-	(362,684)	362,684	-	Col H included in 1-ADIT, Line 18, Col B
8 [Reserved for future changes]			-	-	-	-	-	
9 <b>Total (Excess) ADIT (Account 254)</b>	TCJA-2017		\$ (73,103,733)	\$ 13,752,400	\$ (59,351,333)	\$ 1,857,185	\$ (57,494,148)	
10 <b>ACCOUNT 182.3:</b>								
11 Unprotected Non-plant-related Deficient ADIT	TCJA-2017	3 Years	\$ 5,724,074	(\$5,724,074)	\$ 0	\$ 0	\$ 0	Col H included in 1-ADIT, Line 20, Col B
12 Unprotected Non-plant-related Deficient ADIT	PA 2022	1 year	205,524	-	205,524	(205,524)	-	Col H included in 1-ADIT, Line 20, Col B
13 [Reserved for future changes]			-	-	-	-	-	
14 <b>Total (Excess) ADIT (Account 182.3)</b>	TCJA-2017		\$ 5,929,598	\$ (5,724,074)	\$ 205,524	\$ (205,524)	\$ 0	
15 <b>Net Deficient / (Excess) Deferred Taxes</b>			<b>\$ (67,174,135)</b>	<b>\$ 8,028,327</b>	<b>\$ (59,145,809)</b>	<b>\$ 1,651,661</b>	<b>\$ (57,494,148)</b>	
						To Attachment 9.1		

**Notes**

**A.** Lists the categories of transmission-allocated deficient or (excess) accumulated deferred income taxes (ADIT) due to re-measurements resulting from changes in tax law. "Protected" means that normalization rules apply to the refund of excess deferred income taxes or the recovery of deficient deferred income taxes. For TCJA-2017, normalization rules apply to certain depreciation-related excess deferred taxes and provide that such amounts may not be returned to customers more rapidly or to a greater extent than the Average Rate Assumption Method (ARAM) over the remaining book depreciable lives of the associated property. Unprotected Deficient or (Excess) ADIT is not subject to normalization rules. All state deficient or (excess) ADIT items are not protected as there are no Pennsylvania normalization requirements.. Amounts in Column D are based on the re-measurements on Attachment 9.3 (TCJA 2017) or similar attachments for other changes in tax law. For TCJA-2017, amounts in Column D Lines 2, 3, 5, and 11 agree with amounts in Attachment 9.3 Lines 3-G, 3-H, 15-J, and 15-I, respectively. For PA 2022, amounts in Column D Lines 6, 7, and 12 agree with amounts in Attachment 9.4.1 Lines 2-H, 6-H, and 15-H, respectively.

**B.** Indicates the tax law change and the date of enactment. "TCJA-2017" refers to the Tax Cuts and Jobs Act (P.L. 115-97) enacted on December 22, 2017. Details of (excess) or deficient ADIT attributable to TCJA-2017 are reflected on Attachment 9.3. "PA 2022" refers Pennsylvania House Bill 1342 enacted in July 2022 which reduces the reduces the Pennsylvania corporate net income tax rate over nine years. The impact of the 2023 PA rate reduction is reflected on Attachment 9.4.1. The impacts of future changes in federal, state or local income tax rates, if any, will result in additional attachments to support the computation of future deficient or (excess) ADIT amounts impacting customer rates.

**C.** Amortization related to TCJA amounts described as 3 Years is computed ratably. Amortization over the ARAM occurs over the remaining depreciable lives of the associated property. The amortization period related to the initial remeasurement related to the PA 2022 tax law change is one year. Amortization of each subsequent remeasurement during the phase-down in the PA statute will also occur over one year periods.

**D.** Amounts in Column D are the deficient or (excess) ADIT for category of temporary differences as of the applicable remeasurement date, prior to any amortization (i.e., refund or recovery), before tax gross-up to the revenue requirement and reflecting subsequent provision-to-return true-up adjustments, amended returns and audit adjustments. The applicable remeasurement date for TCJA-2017 was December 31, 2017, and amounts were recorded during 2018 to account for differences between the estimates used in 2017 financial reporting and amounts reported on the 2017 federal income tax return filed in 2018. The TCJA amounts are computed on Attachment 9.3. The applicable remeasurement date for PA 2022 was in 2022. Revisions to this estimated remeasurement will occur during each year for which the tax rate will annually decrease. The PA 2022 amounts for the initial remeasurement are computed on Attachment 9.4.1. Separate worksheets will be used for the remeasurement for each subsequent effective date of a new tax rate.

**E.** Positive amounts are the cumulative refund of excess ADIT prior to the test period (before gross-up to the revenue requirement). Negative amounts are the cumulative recovery of deficient ADIT prior to the test period (before gross-up to the revenue requirement).

**F.** Amounts in Column F are the deficient or (excess) ADIT for category of temporary differences as of the beginning of the test period, adjusted for cumulative (refunds) or recoveries before such date and before gross-up to the revenue requirement. The impact of these amounts on rate base is reflected on Attachment 1 - ADIT.

**G.** Positive amounts are the annual refund of excess ADIT during the test period (before gross-up to the revenue requirement). These amounts reduce Account 254 and are credited to Account 411.1. Negative amounts are the annual recovery of deficient ADIT during the test period (before gross-up to the revenue requirement). These amounts reduce Account 182.3 and are debited to Account 410.1. The impact of these amounts on the income tax allowance, including tax gross-up, is computed on Attachment 9.1 - Amortization of Deficient or (Excess) ADIT.

**H.** Amounts in Column H are the deficient or (excess) ADIT for category of temporary differences as of the end of the test period, adjusted for cumulative (refunds) or recoveries before such date and before gross-up to the revenue requirement. The impact of these amounts on rate base is reflected on Attachment 1 - ADIT.

**I.** References to "TCJA 2017" in Column B, rows 9 and 14 (subtotal amounts) should be ignored. The applicable tax law changes are referenced appropriately in the detail lines of the table.

**Duquesne Light Company**  
**Attachment H -17A**  
**Attachment 9.3 - TCJA Remeasurement of Deficient or (Excess) Accumulated Deferred Income Taxes as of December 31, 2017**

A	B	C	D	E	F	G	H	I	J
Temporary Difference	Account 190, 281, 282 or 283	Cumulative Temporary Difference at Enactment of TCJA (Pre-tax)	ADIT Balance before TCJA Remeasurement	ADIT Balance after TCJA Remeasurement	Deficient or (Excess) ADIT Due to TCJA ( F = D - E )	Protected Deficient or (Excess) ADIT (Portion of F)	Unprotected Deficient or (Excess) ADIT (Portion of F)	Deficient ADIT Recorded to Account 182.3 (prior to tax gross-up)	Excess ADIT Recorded to Account 254 (prior to tax gross-up)
Note A	Note B	Note C	Note D	Note E	Note F	Note G	Note H	Note I	Note J
<b>Plant-related Items</b>									
1 Federal Method/Life		(454,770,922)	(156,231,523)	(93,924,597)	(62,306,926)	(62,306,926)	-		
2 Basis / Other Differences		(309,128,254)	2,238,291	1,364,244	874,047	-	874,047		
3 <b>Total Plant-related Excess Deferred Taxes</b>	282	<b>(763,899,177)</b>	<b>(153,993,232)</b>	<b>(92,560,353)</b>	<b>(61,432,879)</b>	<b>(62,306,926)</b>	<b>874,047</b>		<b>(61,432,879)</b>
<b>Non-Plant Related Items:</b>									
4 Reg Asset - Pension	283	(\$6,046,793)	(\$18,916,841)	(\$11,350,105)	(\$7,566,736)		(\$7,566,736)		(\$7,566,736)
5 Reg Asset - Comp Absences	283	(772,178)	(243,263)	(145,958)	(97,305)		(97,305)		(97,305)
6 Amort on Reacquired Debt	283	(5,458,870)	(1,719,735)	(1,031,841)	(687,894)		(687,894)		(687,894)
7 Liability - Accrued Misc Reserves	190	2,917,638	919,158	551,495	367,663		367,663	367,663	
8 Liability - Healthcare	190	481,682	151,747	91,048	60,699		60,699	60,699	
9 Liability - Legal	190	357,489	112,622	67,573	45,049		45,049	45,049	
10 Liability - OPEB	190	6,157,455	1,939,814	1,163,888	775,926		775,926	775,926	
11 Liability - Injuries & Damages	190	930,444	293,122	175,873	117,249		117,249	117,249	
12 Liability - Comp Absences	190	772,178	243,263	145,958	97,305		97,305	97,305	
13 Liability - Accrued Vacation	190	214,270	67,503	40,502	27,001		27,001	27,001	
14 Liability - Pension	190	33,592,946	10,582,954	6,349,772	4,233,182		4,233,182	4,233,182	
15 <b>Total Non-Plant Related Deficient or Excess Deferred Taxes</b>		<b>(\$20,853,739)</b>	<b>(\$6,569,656)</b>	<b>(\$3,941,795)</b>	<b>(\$2,627,861)</b>	<b>\$0</b>	<b>(\$2,627,861)</b>	<b>\$5,724,074</b>	<b>(\$8,351,935)</b>
16 <b>Total Deficient and (Excess) ADIT (prior to gross-up or amortization)</b>		<b>(784,752,916)</b>	<b>(160,562,888)</b>	<b>(96,502,148)</b>	<b>(64,060,740)</b>	<b>(62,306,926)</b>	<b>(1,753,814)</b>	<b>5,724,074</b>	<b>(69,784,814)</b>
						Col. G + Col. H =	(\$64,060,740)	Col. I + Col. J =	(\$64,060,740)

**Notes**

- A.** Lists the transmission-related temporary differences as of the remeasurement date (December 31, 2017) for the TCJA reduction in corporate federal income tax rate.
- B.** Indicates the ADIT account for each temporary difference. Note that the plant-related temporary difference is separated between protected federal method and life depreciation differences and other basis differences, that are recorded as a single ADIT amount in account 282.
- C.** Amounts in Columns C-K are the transmission-related cumulative temporary differences between amounts reported for regulatory reporting purposes and amounts reported for tax reporting purposes as of the December 31, 2017, the effective date of the Tax Cuts and Jobs Act decrease in corporate federal income tax rate from 35 percent to 21 percent. The amounts reflect the provision-to-return true-up adjustments recorded during 2018 to account for differences between the estimates used in 2017 financial reporting and amounts reported on the 2017 federal income tax return filed in 2018. Plant-related transmission temporary differences specifically identified from underlying Company plant records. Non-plant related transmission temporary differences are allocated based on the final 2017 applicable wage and salary allocator or gross plant allocator.
- D.** Amounts in Column D are the deferred tax assets or liabilities (ADIT) for each temporary difference as of December 31, 2017, measured at the federal income tax rate in effect until such date (35 percent).
- E.** Amounts in Column E are the ADIT amounts for each temporary difference as of December 31, 2017, re-measured at the federal income tax rate in effect after such date (21 percent).
- F.** Amounts in Column F are the deficient or (excess) ADIT amounts for each temporary difference as of December 31, 2017, prior to gross-up to the revenue requirement. The deficient or (excess) ADIT amounts (prior to gross-up) attributable to Accounts 190, 281, 282 and 283 were recorded as a net debit to Account 190 and resulted in amounts recorded in Account 182.3 or Account 254 (as indicated in Columns I and J). The amount of ADIT affecting rate base reflects the remeasurements as the deficient ADIT is recovered or the (excess) ADIT is refunded (detailed on Attachment 1 - ADIT). The amounts in Column F, as classified in Columns G and H under the TCJA normalization rule and as classified in Columns I and J as deficient or excess, are reported on Attachment 9.2 for purposes of computing the unamortized deficient or (excess) ADIT and the rate base adjustment.
- G.** Amounts in Column G relate to deficient or (excess) ADIT computed in Column F that is subject to (i.e., protected by) the normalization requirement provided in the Tax Cuts and Jobs Act.
- H.** Amounts in Column H relate to deficient or (excess) ADIT computed in Column F that is not subject to (i.e., not protected by) the normalization requirement provided in the Tax Cuts and Jobs Act.
- I.** Deficient ADIT amounts due to remeasurements resulting from changes in tax law are recorded in Account 182.3. The company maintains separate deferred tax records for individual components of its plant-related temporary differences that reverse as depreciation-related differences and treats them as a single ADIT item and a single excess ADIT item. Remeasurements on Attachment 9.3 are prior to tax gross-up.
- J.** (Excess) ADIT amounts due to remeasurements resulting from changes in tax law are recorded in account 254. The company maintains separate deferred tax records for individual components of its plant-related temporary differences that reverse as depreciation-related differences and treats them as a single ADIT item and a single excess ADIT item. Remeasurements on Attachment 9.3 are prior to tax gross-up.



**Duquesne Light Company**  
**Attachment H -17A**  
**Attachment 9.4 - State Remeasurement of Deficient or (Excess) Accumulated Deferred Income Taxes**

A	B	C	D	E	F	G	H	I	J
Temporary Difference	Account 190, 281, 282 or 283	Cumulative Temporary Difference at Enactment of PA Rate Change (Pre- tax)	ADIT Balance before PA Rate Change Remeasurement	ADIT Balance after PA Rate Change Remeasurement	Deficient or (Excess) ADIT (F = D - E)	Protected Deficient or (Excess) ADIT (Portion of F)	Unprotected Deficient or (Excess) ADIT (Portion of F)	Deficient ADIT Recorded to Account 182.3 (prior to tax gross-up)	Excess ADIT Recorded to Account 254 (prior to tax gross-up)
Note A	Note B	Note C	Note D	Note E	Note F	Note G	Note H	Note I	Note J
<b>Plant-related Items</b>									
1 Unprotected State M/L, basis and other differences		(368,982,865)	(25,959,412)	(23,003,177)	(\$2,956,235)		(2,956,235)		
2 <b>Total Plant-related Excess Deferred Taxes</b>	282	<b>(368,982,865)</b>	<b>(25,959,412)</b>	<b>(23,003,177)</b>	<b>(2,956,235)</b>	-	<b>(2,956,235)</b>		<b>(2,956,235)</b>
<b>Non-Plant Related Items:</b>									
3 Reg Asset - Pension	283	(41,553,156)	(\$3,279,417)	(2,951,147)	(\$328,270)		(\$328,270)		
4 Reg Asset - Comp Absences	283	(1,301,179)	(\$102,690)	(92,411)	(10,279)		(10,279)		
5 Amort on Reacquired Debt	283	(3,055,150)	(\$241,115)	(216,980)	(24,135)		(24,135)		
6 <b>Non-Plant (Excess)</b>		<b>(45,909,486)</b>	<b>(3,623,222)</b>	<b>(3,260,538)</b>	<b>(362,684)</b>	-	<b>(362,684)</b>		<b>(362,684)</b>
7 Liability - Accrued Misc Reserves	190	3,432,240	\$270,876	243,761	27,115		27,115		
8 Liability - Healthcare	190	482,650	\$38,091	34,278	3,813		3,813		
9 Liability - Legal	190	175,966	\$13,887	12,497	1,390		1,390		
10 Liability - OPEB	190	4,177,496	\$329,692	296,690	33,002		33,002		
11 Liability - Injuries & Damages	190	642,636	\$50,717	45,641	5,076		5,076		
12 Liability - Comp Absences	190	1,301,179	\$102,690	92,411	10,279		10,279		
13 Liability - Accrued Vacation	190	462,296	\$36,485	32,833	3,652		3,652		
14 Liability - Pension	190	15,341,428	\$1,210,761	1,089,564	121,197		121,197		
15 <b>Non-Plant Deficient</b>		<b>26,015,892</b>	<b>2,053,199</b>	<b>1,847,675</b>	<b>205,524</b>	-	<b>205,524</b>	<b>205,524</b>	
16 <b>Total Non-Plant Related Deficient or Excess Deferred Taxes</b>		<b>(19,893,594)</b>	<b>(1,570,023)</b>	<b>(1,412,863)</b>	<b>(157,160)</b>	-	<b>(157,160)</b>	<b>\$205,524</b>	<b>(\$362,684)</b>
17 <b>Total Deficient and (Excess) ADIT (prior to gross-up or amortization)</b>		<b>(388,876,459)</b>	<b>(27,529,435)</b>	<b>(24,416,040)</b>	<b>(3,113,395)</b>	-	<b>(3,113,395)</b>	<b>205,524</b>	<b>(3,318,919)</b>

**Notes**

- A. Lists the transmission-related temporary differences as of the 2022 remeasurement date for the Pennsylvania tax rate reductions enacted in 2022.
- B. Indicates the deferred tax assets or liabilities (ADIT) account for each temporary difference. Note that the state related plant-related temporary difference related to state method and life depreciation differences and other basis differences are all unprotected and recorded as a single ADIT amount in account 282.
- C. Amounts in Columns C-J are the transmission-related cumulative temporary differences between amounts reported for regulatory reporting purposes and amounts reported for tax reporting purposes as of the December 31, 2022, the effective date of the PA income tax rate decrease from 9.99 percent to 8.99 percent. The amounts reflect the provision-to-return true-up adjustments recorded during 2023 to account for differences between the estimates used in 2022 financial reporting and amounts reported on the 2023 federal income tax return filed in 2023. Plant-related transmission temporary differences specifically identified from underlying Company plant records. Non-plant related transmission temporary differences are allocated based on the final 2022 applicable wage and salary allocator or gross plant allocator.
- D. Amounts in Column D are the deferred tax assets or liabilities (ADIT) for each temporary difference as of December 31, 2022, measured at the state income tax rate in effect until such date (9.99 percent).
- E. Amounts in Column E are the ADIT amounts for each temporary difference as of December 31, 2022, re-measured at the state income tax rate in effect after such date (8.99 percent).
- F. Amounts in Column F are the deficient or (excess) ADIT amounts for each temporary difference as of December 31, 2022, prior to gross-up to the revenue requirement. The deficient or (excess) ADIT amounts (prior to gross-up) attributable to Accounts 190, 281, 282 and 283 were recorded as a net debit to Account 190 and resulted in amounts recorded in Account 182.3 or Account 254 (as indicated in Columns I and J). The amount of ADIT affecting rate base reflects the remeasurements as the deficient ADIT is recovered or the (excess) ADIT is refunded (detailed on Attachment 1 - ADIT). The amounts in Column F, as classified in Columns G and H under any applicable normalization rule and as classified in Columns I and J as deficient or excess, are reported on Attachment 9.2 for purposes of computing the unamortized deficient or (excess) ADIT and the rate base adjustment. There are no Pennsylvania tax normalization requirements. The non-plant excess and deficient deferred taxes existing at December 31, 2022 are being refunded to customers in 2023 consistent with PA rate reduction from 9.99% to 8.99% in 2023. Future PA tax rate reductions will result in additional deficient or (excess) deferred taxes being collected or refunded to customers.
- G. Amounts in Column G relate to deficient or (excess) ADIT computed in Column F that is subject to (i.e., protected by) the IRS normalization requirements.
- H. Amounts in Column H relate to deficient or (excess) ADIT computed in Column F that is not subject to (i.e., not protected by) the IRS normalization requirements.
- I. Deficient ADIT amounts due to remeasurements resulting from changes in tax law are recorded in Account 182.3. The company maintains separate deferred tax records for individual components of its plant-related temporary differences that reverse as depreciation-related differences and treats them as a single ADIT item and a single deficient ADIT item. Remeasurements on Attachment 9.4.1 are prior to tax gross-up.
- J. (Excess) ADIT amounts due to remeasurements resulting from changes in tax law are recorded in account 254. The company maintains separate deferred tax records for individual components of its plant-related temporary differences that reverse as depreciation-related differences and treats them as a single ADIT item and a single excess ADIT item. Remeasurements on Attachment 9.4.1 are prior to tax gross-up.

## **APPENDIX 3**

Duquesne Light Company  
 Summary of 2023 RTEP and Non-RTEP Transmission Plant Balances by Month

A	RTEP CWIP to date	
	At December 31, 2022	0
B	RTEP Plant in Service to Date	
	At December 31, 2022	262,950,643

C1	RTEP CWIP without AFUDC	Monthly Actual	Cumulative
	December 31 2022	0	
	January	0	0
	February	0	0
	March	0	0
	April	0	0
	May	0	0
	June	0	0
	July	0	0
	August	0	0
	September	0	0
	October	0	0
	November	0	0
	December 31, 2023	0	0

C2	RTEP Plant in Service	Monthly Actual	Cumulative
	December 31, 2022	262,950,643	262,950,643
	January	0	262,950,643
	February	0	262,950,643
	March	0	262,950,643
	April	0	262,950,643
	May	0	262,950,643
	June	0	262,950,643
	July	0	262,950,643
	August	0	262,950,643
	September	0	262,950,643
	October	0	262,950,643
	November	0	262,950,643
	December 31, 2023	0	262,950,643

C3	Other Transmission to be placed in service 2023										
	(a)	(b)	(a)-(b)= (c)	Sub total Other	Brady	BI Carson	Beaver Valley	Dravosburg - Elrama	PJM Project	PJM Project	All
	<u>All Trans Cum</u>	<u>DTEP Cum</u>	<u>Other Trans Cum</u>	<u>Monthly</u>	<u>Alter.</u>	<u>Cheswick</u>	<u>w/o B3015.2</u>	<u>w/o B3012.2</u>	<u>b3015.2</u>	<u>b3012.2</u>	<u>other Trans</u>
January	1,642,816.15	-	1,642,816.15	1,642,816.15	-	-	-	0	-	-	1,642,816.14
February	3,017,669.02	-	3,017,669.02	1,374,852.87	-	-	(2)	2,083	-	-	1,372,771.80
March	3,753,024.02	-	3,753,024.02	735,355.00	-	-	-	-	-	-	735,355.00
April	2,079,291.53	-	2,079,291.53	(1,673,732.49)	-	-	-	-	-	-	(1,673,732.49)
May	17,082,909.00	-	17,082,909.00	15,003,617.47	-	-	(1,434)	(7,794)	-	-	15,012,845.33
June	18,366,659.85	-	18,366,659.85	1,283,750.85	-	-	-	-	-	-	1,283,750.85
July	19,824,587.66	-	19,824,587.66	1,457,927.81	-	-	-	140,750	-	-	1,317,177.73
August	22,353,470.28	-	22,353,470.28	2,528,882.62	-	-	-	(7,085)	-	-	2,535,968.08
September	25,781,095.33	-	25,781,095.33	3,427,625.05	-	-	-	390,515	-	-	3,037,109.83
October	30,177,430.36	-	30,177,430.36	4,396,335.03	-	-	-	-	-	-	4,396,335.03
November	37,690,476.17	-	37,690,476.17	7,513,045.81	-	-	76	-	-	-	7,512,969.81
December	66,971,215.94	-	66,971,215.94	29,280,739.77	-	-	-	-	-	-	29,280,739.77
	control----->	-	248,740,645.31	66,971,215.94	-	-	(1,360.00)	518,469.06	-	-	66,454,106.88

**Duquesne Light Company**  
**Cumulative Summary of 2023 RTEP Transmission Projects by Month**

RTEP Projects	Beginning Balance	Capital Expenditures	Transfers To in service	Ending CWIP
CWIP December 31, 2022				0
January	0	0	0	0
February	0	0	0	0
March	0	0	0	0
April	0	0	0	0
May	0	0	0	0
June	0	0	0	0
July	0	0	0	0
August	0	0	0	0
September	0	0	0	0
October	0	0	0	0
November	0	0	0	0
December 31, 2023	0	0	0	0
Total		0	0	

	Beginning Balance	Transfers From CWIP	Retirements	Ending Plant In Service
Plant in Service December 31, 2022				262,950,643
January	0	0	0	0
February	0	0	0	0
March	0	0	0	0
April	0	0	0	0
May	0	0	0	0
June	0	0	0	0
July	0	0	0	0
August	0	0	0	0
September	0	0	0	0
October	0	0	0	0
November	0	0	0	0
December 31, 2023	0	0	0	0
Total		0	0	

haven't touched at all 3.29.24

Duquesne Light Company

Duquesne Transmission Expansion Projects DTEP

FPN	Project	(A) 12/31/2022 Project To Date CWIP	(B) 31-Dec-23 Project To Date PIS	(C1) RTEP CWIP 2023												Total CWIP
				January	February	March	April	May	June	July	August	September	October	November	December	
<b>Eastern Area Development Project</b>																
05-1001	Arsenal	-	73,075,167	-	-	-	-	-	-	-	-	-	-	-	-	0
08-1000	Forced Cooling (Arsenal)	-	20,423,226	-	-	-	-	-	-	-	-	-	-	-	-	0
08-1002	Highland	-	56,570,584	-	-	-	-	-	-	-	-	-	-	-	-	0
08-1003	Logans Ferry	-	42,399,170	-	-	-	-	-	-	-	-	-	-	-	-	0
05-1004	Collier	-	1,876,970	-	-	-	-	-	-	-	-	-	-	-	-	0
05-1005	Brunot Island	-	19,984,825	-	-	-	-	-	-	-	-	-	-	-	-	0
08-1008	Wilmerding	-	2,025,231	-	-	-	-	-	-	-	-	-	-	-	-	0
08-1009	Pine Creek	-	5,610,124	-	-	-	-	-	-	-	-	-	-	-	-	0
08-1010	North	-	2,983,421	-	-	-	-	-	-	-	-	-	-	-	-	0
05-1011	Dravosburg	-	499,995	-	-	-	-	-	-	-	-	-	-	-	-	0
<b>Total Eastern Area Development</b>		-	225,448,713	-	-	-	-	-	-	-	-	-	-	-	-	0
<b>Western Area Development</b>																
05-1013	Hopewell	-	7,903,927	-	-	-	-	-	-	-	-	-	-	-	-	0
08-1014	Valley	-	4,028,685	-	-	-	-	-	-	-	-	-	-	-	-	0
08-1016	Ambridge	-	0	-	-	-	-	-	-	-	-	-	-	-	-	0
08-1017	Crescent	-	3,352,791	-	-	-	-	-	-	-	-	-	-	-	-	0
08-1018	Koppel Steel	-	1,018,620	-	-	-	-	-	-	-	-	-	-	-	-	0
08-1023	Legionville	-	6,360,449	-	-	-	-	-	-	-	-	-	-	-	-	0
08-1022	Sewickley	-	7,728,181	-	-	-	-	-	-	-	-	-	-	-	-	0
<b>Total Western Area Development</b>		-	30,392,654	-	-	-	-	-	-	-	-	-	-	-	-	0
<b>Other DTEP Projects</b>																
05-1006	Eirama	-	1,306,023	-	-	-	-	-	-	-	-	-	-	-	-	0
06-0026	Z-82 reconductor	-	5,803,253	-	-	-	-	-	-	-	-	-	-	-	-	0
08-1024	Plum Rem from DTEP	-	0	-	-	-	-	-	-	-	-	-	-	-	-	0
<b>Total Other DTEP Projects</b>		-	7,109,277	-	-	-	-	-	-	-	-	-	-	-	-	0
<b>New In 2010</b>																
10-0017	Eliminate Phillips SS	-	0	-	-	-	-	-	-	-	-	-	-	-	-	0
<b>Grand Total All DTEP Projects</b>		-	262,950,643	-	-	-	-	-	-	-	-	-	-	-	-	0
<b>Cumulative Balances by Month</b>		-	-	-	-	-	-	-	-	-	-	-	-	-	-	0
			262,950,643													

haven't touched at all 3.29.24

Duquesne Light Company

Duquesne Transmission Expansion Projects DTEF

(C2)													Total In Service To Date	Total CWIP & In Service	Control	Variance	
RTEP 2023 Placed in service																	
FPN	Project	January	February	March	April	May	June	July	August	September	October	November	December				
<b>Eastern Area Development Project</b>																	
05-1001	Arsenal	0	0	0	0	0	0	0	0	0	0	0	0	73,075,167	73,075,167	73,075,167	0
08-1000	Forced Cooling (Arsenal)	0	0	0	0	0	0	0	0	0	0	0	0	20,423,226	20,423,226	20,423,226	0
08-1002	Highland	0	0	0	0	0	0	0	0	0	0	0	0	56,570,584	56,570,584	56,570,584	0
08-1003	Logans Ferry	0	0	0	0	0	0	0	0	0	0	0	0	42,399,170	42,399,170	42,399,170	0
05-1004	Collier	0	0	0	0	0	0	0	0	0	0	0	0	1,876,970	1,876,970	1,876,970	0
05-1005	Brunot Island	0	0	0	0	0	0	0	0	0	0	0	0	19,984,825	19,984,825	19,984,825	0
08-1008	Wilmerding	0	0	0	0	0	0	0	0	0	0	0	0	2,025,231	2,025,231	2,025,231	0
08-1009	Pine Creek	0	0	0	0	0	0	0	0	0	0	0	0	5,610,124	5,610,124	5,610,124	0
08-1010	North	0	0	0	0	0	0	0	0	0	0	0	0	2,983,421	2,983,421	2,983,421	0
05-1011	Dravosburg	0	0	0	0	0	0	0	0	0	0	0	0	499,995	499,995	499,995	0
<b>Total Eastern Area Development</b>														<b>225,448,713</b>	<b>225,448,713</b>	<b>0</b>	
<b>Western Area Development</b>																	
05-1013	Hopewell	0	0	0	0	0	0	0	0	0	0	0	0	7,903,927	7,903,927	7,903,927	0
08-1014	Valley	0	0	0	0	0	0	0	0	0	0	0	0	4,028,685	4,028,685	4,028,685	0
08-1016	Ambridge	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
08-1017	Crescent	0	0	0	0	0	0	0	0	0	0	0	0	3,352,791	3,352,791	3,352,791	(0)
08-1018	Koppel Steel	0	0	0	0	0	0	0	0	0	0	0	0	1,018,620	1,018,620	1,018,620	0
08-1023	Legionville	0	0	0	0	0	0	0	0	0	0	0	0	6,360,449	6,360,449	6,360,449	0
08-1022	Sewickley	0	0	0	0	0	0	0	0	0	0	0	0	7,728,181	7,728,181	7,728,181	0
<b>Total Western Area Development</b>														<b>30,392,654</b>	<b>30,392,654</b>	<b>(0)</b>	
<b>Other DTEP Projects</b>																	
05-1006	Eirama	0	0	0	0	0	0	0	0	0	0	0	0	1,306,023	1,306,023	1,306,023	0
06-0026	Z-82 reconductor	0	0	0	0	0	0	0	0	0	0	0	0	5,803,253	5,803,253	5,803,253	0
08-1024	Plum Rem from DTEP	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>Total Other DTEP Projects</b>														<b>7,109,277</b>	<b>7,109,277</b>	<b>0</b>	
<b>New In 2010</b>																	
10-0017	Eliminate Phillips SS	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>Grand Total All DTEP Projects</b>														<b>262,950,643</b>	<b>262,950,643</b>	<b>(0)</b>	
<b>Cumulative Balances by Month</b>														<b>262,950,643</b>	<b>262,950,643</b>	<b>0</b>	

DUQUESNE LIGHT COMPANY  
 FUNDING PROJECT NUMBER 05-1001 ARSENAL

Closed Posted/Cancelled	Total	AFUDC Debt	AFUDC Equity	In service Net CWIP	December CWIP Inc AFUDC	Net of AFUDC												Total	
						January	February	March	April	May	June	July	August	September	October	November	December		
<b>L0562</b>	<b>Arsenal S/S - 138 KV Line</b>																		
December 31, 2022 Balance	22,340,052.00	2,214.00	3,607	22,334,231	22,340,052													22,340,052	
January				0		0												0	
February				0			0											0	
March				0				0										0	
April				0					0									0	
May				0						0								0	
June				0							0							0	
July				0								0						0	
August				0									0					0	
September				0										0				0	
October				0											0			0	
November				0												0		0	
December				0													0	0	
Final	22,340,052.00	2,214.00	3,607	22,334,231														22,340,052	
<b>L0563</b>	<b>Arsenal S/S - 345 KV Line</b>																		
December 31, 2022 Balance	23,126,310.00	2,204.00	3,591	23,120,515	23,126,310													23,126,310	
January				0		0												0	
February				0			0											0	
March				0				0										0	
April				0					0									0	
May				0						0								0	
June				0							0							0	
July				0								0						0	
August				0									0					0	
September				0										0				0	
October				0											0			0	
November				0												0		0	
December				0													0	0	
Final	23,126,310.00	2,204.00	3,591	23,120,515														23,126,310	
<b>S0980</b>	<b>Arsenal S/S - 345KV Switchgear</b>																		
December 31, 2022 Balance	10,475,001.00	13,140.00	21,411	10,440,450	10,475,001													10,475,001	
January				0		0												0	
February				0			0											0	
March				0				0										0	
April				0					0									0	
May				0						0								0	
June				0							0							0	
July				0								0						0	
August				0									0					0	
September				0										0				0	
October				0											0			0	
November				0												0		0	
December				0													0	0	
Final	10,475,001.00	13,140.00	21,411	10,440,450														10,475,001	
<b>S0981</b>	<b>Arsenal S/S-345/138KV Autotransformer</b>																		
December 31, 2022 Balance	3,115,622.55	563.00	918	3,114,142	3,115,623													3,115,623	
January				0		0												0	
February				0			0											0	
March				0				0										0	
April				0					0									0	
May				0						0								0	
June				0							0							0	
July				0								0						0	
August	0.00			0									0					0	
September				0										0				0	
October				0											0			0	
November				0												0		0	
December				0													0	0	
Final	3,115,622.55	563.00	918	3,114,142														3,115,623	

DUQUESNE LIGHT COMPANY  
 FUNDING PROJECT NUMBER 05-1001 ARSENAL

	Total	AFUDC Debt	AFUDC Equity	In service Net CWIP	December CWIP Inc AFUDC	Net of AFUDC												Total	
						January	February	March	April	May	June	July	August	September	October	November	December		
<b>S1373 Closed/Posted/Cancelled CARSON SS REP P &amp; S LINE PROT</b>																			
Decemeber 31, 2022 Balance	246,395.99	0.00	0	246,396	246,396														246,396
January				0		0													0
February				0			0												0
March				0				0											0
April				0					0										0
May				0						0									0
June				0							0								0
July				0								0							0
August				0									0						0
September				0										0					0
October				0											0				0
November				0												0			0
December				0													0		0
Final	246,395.99	0.00	0	246,396															246,396
<b>S0979 Arsenal S/S - 138 KV Ring</b>																			
Decemeber 31, 2022 Balance	10,405,106.70	24,119.00	39,301	10,341,687	10,405,107														10,405,107
January				0		0													0
February				0			0												0
March				0				0											0
April				0					0										0
May				0						0									0
June				0							0								0
July				0								0							0
August				0									0						0
September				0										0					0
October				0											0				0
November				0												0			0
December				0													0		0
Final	10,405,106.70	24,119.00	39,301	10,341,687															10,405,107
<b>S1372 Closed/Posted OAKLAND SS REP PRIM &amp; SEC LINE PROT</b>																			
Decemeber 31, 2022 Balance	108,912.99	0.00	0	108,913	108,913														108,913
January				0															0
February				0															0
March				0															0
April				0				0											0
May				0															0
June				0															0
July				0															0
August				0															0
September				0															0
October				0															0
November				0															0
December				0															0
Final	108,912.99	0.00	0	108,913															108,913



DUQUESNE LIGHT COMPANY  
FUNDING PROJECT NUMBER 05-1001 ARSENAL

Closed Posted/Cancelled

	Total	AFUDC Debt	AFUDC Equity	In service Net CWIP	December CWIP Inc AFUDC	Net of AFUDC												Total
						January	February	March	April	May	June	July	August	September	October	November	December	
<b>L0647</b>	<b>304 loop @ ARSENAL SS</b>																	
Decemeber 31, 2022 Balance	2,012,837.83	153.00	353	2,012,332	2,012,332													2,012,332
January				0		0												0
February				0			0											0
March				0				0										0
April				0					0									0
May				0						0								0
June				0							0							0
July				0								0						0
August				0									0					0
September				0										0				0
October				0											0			0
November				0												0		0
December				0													0	0
Final	2,012,837.83	153.00	353	2,012,332														2,012,332
<b>S1520</b>	<b>CKT 304 PROT CHANGES @ COLLIER</b>																	
Decemeber 31, 2022 Balance	206,286.69	4.00	10	206,273	206,273													206,273
January				0		0												0
February				0			0											0
March				0				0										0
April				0					0									0
May				0						0								0
June				0							0							0
July				0								0						0
August				0									0					0
September				0										0				0
October				0											0			0
November				0												0		0
December				0													0	0
Final	206,286.69	4.00	10	206,273														206,273
<b>S1521</b>	<b>CKT 304 PROT CHANGES @ B I S S</b>																	
Decemeber 31, 2022 Balance	132,812.82	4.00	10	132,799	132,799													132,799
January				0		0												0
February				0			0											0
March				0				0										0
April				0					0									0
May				0						0								0
June				0							0							0
July				0								0						0
August				0									0					0
September				0										0				0
October				0											0			0
November				0												0		0
December				0													0	0
Final	132,812.82	4.00	10	132,799														132,799

DUQUESNE LIGHT COMPANY  
 FUNDING PROJECT NUMBER 05-1001 ARSENAL

**Closed Posted/Cancelled**

	Total	AFUDC Debt	AFUDC Equity	In service Net CWIP	December CWIP Inc AFUDC	Net of AFUDC												Total	
						January	February	March	April	May	June	July	August	September	October	November	December		
<b>S1556 Collier SS Z67 Protection Changes</b>																			
Decemeber 31, 2022 Balance	0.00	0.00	0	0	0														0
January				0		0													0
February				0			0												0
March				0				0											0
April				0					0										0
May				0						0									0
June				0							0								0
July				0								0							0
August				0									0						0
September				0										0					0
October				0											0				0
November				0												0			0
December				0													0		0
Final	0.00	0.00	0	0															0
<b>S1745 (now FPN 08-1000) ARSENAL SS-MDACS Transferred to FPN 08-1000</b>																			
Decemeber 31, 2022 Balance	0.00	0.00	0	0	0														0
January				0		0													0
February				0			0												0
March				0				0											0
April				0					0										0
May				0						0									0
June				0							0								0
July				0								0							0
August				0									0						0
September				0										0					0
October				0											0				0
November				0												0			0
December				0													0		0
Final	0.00	0.00	0	0															0
<b>S1747 (now FPN 08-1000) ARSENAL SS-HPFF Forced Coolong System</b>																			
Decemeber 31, 2022 Balance	0.00	0.00	0	0	0														0
January				0		0													0
February				0			0												0
March				0				0											0
April				0					0										0
May				0						0									0
June				0							0								0
July				0								0							0
August				0									0						0
September				0										0					0
October				0											0				0
November				0												0			0
December				0													0		0
Final	0.00	0.00	0	0															0

DUQUESNE LIGHT COMPANY  
 FUNDING PROJECT NUMBER 05-1001 ARSENAL

**Closed Posted/Cancelled**

	Total	AFUDC Debt	AFUDC Equity	In service Net CWIP	December CWIP Inc AFUDC
<b>S1748(now FPN 08-1000) BI SS Upgrade Pumping Plant HPFFForced Cooling</b>					
December 31, 2022 Balance	0.00	0.00		0	0
January				0	
February				0	
March				0	
April				0	
May				0	
June				0	
July				0	
August				0	
September				0	
October				0	
November				0	
December				0	
Final	0.00	0.00		0	0
<b>S1927 Correction for S0981 Auto Transformer</b>					
December 31, 2022 Balance	906,398.50	0.00	36	906,363	906,363
January				0	
February				0	
March				0	
April					
May					
June					
July					
August					
September					
October					
November					
December					
Final	906,398.50	0.00	36	906,363	
<b>L0808 Clean up journal 5135</b>					
December 31, 2022 Balance	0.00	0.00		0	
January				0	
February				0	
March				0	
April					
May					
June					
July					
August					
September					
October					
November					
December					
(Verified June 09 ) Total	0.00	0.00	0	0	

	January	February	March	April	May	June	July	August	September	October	November	December	Total
<b>Net of AFUDC</b>													
January	0												0
February		0											0
March			0										0
April				0									0
May					0								0
June						0							0
July							0						0
August								0					0
September									0				0
October										0			0
November											0		0
December												0	0
Total	0	0	0	0	0	0	0	0	0	0	0	0	0

DUQUESNE LIGHT COMPANY  
 FUNDING PROJECT NUMBER 05-1001 ARSENAL

Closed Posted/Cancelled

	Total	AFUDC Debt	AFUDC Equity	In service Net CWIP	December CWIP Inc AFUDC	Net of AFUDC												Total		
						January	February	March	April	May	June	July	August	September	October	November	December			
Total all work orders	73,075,737.07	42,401.00	69,237	72,964,099																
Allowable Dec 2005 AFUDC		42,240.00	68,828	111,068																
Total allowable basis				73,075,167																
FPN 05-1001		December T.T.D. CWIP including AFUDC Monthly CWIP Net of AFUDC			0															0
				January		0														0
				February			0													0
				March				0												0
				April					0											0
				May						0										0
				June							0									0
				July								0								0
				August									0							0
				September										0						0
				October											0					0
				November												0				0
				December													0			0
		Total CWIP			0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
				January	73,075,167															73,075,167
				February			0													0
				March				0												0
				April					0											0
				May						0										0
				June							0									0
				July								0								0
				August									0							0
				September										0						0
				October											0					0
				November												0				0
				December													0			0
		Total In Service			73,075,167	0	0	0	0	0	0	0	0	0	0	0	0	0	0	73,075,167
		FPN 05-1001 Total			73,075,167	0	0	0	0	0	0	0	0	0	0	0	0	0	0	73,075,167
																		Control Variance		73,075,167 0

08-1000

FPN 08-1000 HPFFMDAC& forced cooling	Total	Afudc Debt	Afudc Equity	Net Cwip	December	Net of AFUDC												Total				
					Cwip	January	February	March	April	May	June	July	August	September	October	November	December					
<b>331144 Arsenal SS provide forced cooling redundant station service</b>																						
Decemeber 31, 2022 Balance	200,976	0	0	200,976	200,976																	
January	0			0		0																
February	0			0			0															
March	0			0				0														
April	0			0					0													
May	0			0						0												
June	0			0							0											
July	0			0								0										
August	0			0									0									
September	0			0										0								
October	0			0											0							
November	0			0												0						
December	0			0													0					
<b>Final</b>	<b>200,976</b>	<b>0</b>	<b>0</b>	<b>200,976</b>																<b>0</b>		
<b>331145 BI SS provide forced cooling redundant station service</b>																						
Decemeber 31, 2022 Balance	149,899	0	0	149,899	149,899																	
January	0			0		0																
February	0			0			0															
March	0			0				0														
April	0			0					0													
May	0			0						0												
June	0			0							0											
July	0			0								0										
August	0			0									0									
September	0			0										0								
October	0			0											0							
November	0			0												0						
December	0			0													0					
<b>Final</b>	<b>149,899</b>	<b>0</b>	<b>0</b>	<b>149,899</b>																<b>0</b>		
<b>S2117 BI forced cooling Mid run Land Purchase</b>																						
Decemeber 31, 2022 Balance	149,869	101	334	149,434	149,434																	
January	0			0		0																
February	0			0			0															
March	0			0				0														
April	0			0					0													
May	0			0						0												
June	0			0							0											
July	0			0								0										
August	0			0									0									
September	0			0										0								
October	0			0											0							
November	0			0												0						
December	0			0													0					
<b>Final</b>	<b>149,869</b>	<b>101</b>	<b>334</b>	<b>149,434</b>																<b>0</b>		

08-1000

FPN 08-1000 HPFFMDAC& forced cooling	Total	Afudc Debt	Afudc Equity	Net Cwip	December	Net of AFUDC												Total	
					Cwip	January	February	March	April	May	June	July	August	September	October	November	December		
<b>S1745 ARSENAL SS-MDACS</b>																			
Decemeber 31, 2022 Balance	2,600,972	0	0	2,600,972	2,600,972														2,600,972
January	0			0		0													0
February	0			0			0												0
March	0			0				0											0
April	0			0					0										0
May	0			0						0									0
June	0			0							0								0
July	0			0								0							0
August	0			0									0						0
September	0			0										0					0
October	0			0											0				0
November	0			0												0			0
December	0			0													0		0
<b>Final</b>	<b>2,600,972</b>	<b>0</b>	<b>0</b>	<b>2,600,972</b>															<b>0</b>
<b>S1747 ARSENAL SS-HPFF Forced Coolong System</b>																			
Decemeber 31, 2022 Balance	17,258,647	8,935	29,417	17,220,295	17,220,295														17,220,295
January	0			0		0													0
February	0			0			0												0
March	0			0				0											0
April	0			0					0										0
May	0			0						0									0
June	0			0							0								0
July	0			0								0							0
August	0			0									0						0
September	0			0										0					0
October	0			0											0				0
November	0			0												0			0
December	0			0													0		0
<b>Verified Jan 31, 2015</b>	<b>17,258,647</b>	<b>8,935.00</b>	<b>29,417.00</b>	<b>17,220,295</b>															<b>0</b>
<b>S1748 BI SS Upgrade Pumping Plant HPFFForced Cooling</b>																			
Decemeber 31, 2022 Balance	97,036	0	0	97,036	97,036														97,036
January	0			0		0													0
February	0			0			0												0
March	0	0	0	0				0											0
April	0			0					0										0
May	0			0						0									0
June	0			0							0								0
July	0			0								0							0
August	0			0									0						0
September	0			0										0					0
October	0			0											0				0
November	0			0												0			0
December	0			0													0		0
<b>Final</b>	<b>97,036</b>	<b>0</b>	<b>0</b>	<b>97,036</b>															<b>0</b>

08-1000

FPN 08-1000 HPFFMDAC& forced cooling	Total	Afudc Debt	Afudc Equity	Net Cwip	December Cwip	Inc AFUDC	Net of AFUDC												Total
							January	February	March	April	May	June	July	August	September	October	November	December	
<b>A2145 NDACS &amp; Forced Communications</b>																			
December 31, 2022 Balance	4,665	15	36	4,614	4,614														
January	0			0															
February	0			0				0											
March	0			0					0										
April	0			0						0									
May	0			0							0								
June	0			0								0							
July	0			0									0						
August	0			0										0					
September	0			0											0				
October	0			0												0			
November	0			0													0		
December	0			0														0	
<b>Final</b>	<b>4,665</b>	<b>15</b>	<b>36</b>	<b>4,614</b>															
<b>Total</b>	<b>20,462,064</b>	<b>9,051</b>	<b>29,787</b>	<b>20,423,226</b>															
Total all work orders	20,462,064	9,051	29,787	20,423,226	0	0	0	0											
Allowable Dec 2005 AFUDC		0	0	0															
<b>Total allowable basis</b>	<b>20,462,064</b>	<b>9,051</b>	<b>29,787</b>	<b>20,423,226</b>															
FPN 05-1001					0													0	
December P.T.D. CWIP including AFUDC					0													0	
Monthly Cwip net of AFUDC																		0	
January																		0	
February								0										0	
March									0									0	
April										0								0	
May											0							0	
June												0						0	
July													0					0	
August														0				0	
September															0			0	
October																0		0	
November																	0	0	
December																		0	
Total CWIP					0	0	0	0	0	0	0	0	0	0	0	0	0	0	
					20,423,226													20,423,226	
January							0											0	
February								0										0	
March									0									0	
April										0								0	
May											0							0	
June												0						0	
July													0					0	
August														0				0	
September															0			0	
October																0		0	
November																	0	0	
December																		0	
Total In Service					20,423,226		0	0	0	0	0	0	0	0	0	0	0	20,423,226	
FPN 05-1001 Total					20,423,226		0	0	0	0	0	0	0	0	0	0	0	20,423,226	
																		Control Variance	
																		20,423,226.03	
																		0	

DUQUESNE LIGHT COMPANY  
 FUNDING PROJECT NUMBER 08-1002 HIGHLAND

					December inc allow 2005 afudc	January	February	March	April	May	June	July	August	September	October	November	December	Total	
<b>L0564 Highland S/S - 69/138 KV Line</b>																			
	<u>Charges</u>	<u>AFUDC Debt</u>	<u>AFUDC Equity</u>	<u>Net CWIP</u>															
<b>31-Dec-22</b>	18,056,234	2,853	4,648	18,048,733	<b>18,056,234</b>														18,056,234
January	0			0		0													0
February	0			0			0												0
March	0			0				0											0
April	0			0					0										0
May	0			0						0									0
June	0			0							0								0
July	0			0								0							0
August	0			0									0						0
September	0			0										0					0
October	0			0											0				0
November	0			0												0			0
December	0			0													0		0
<b>Final</b>	18,056,234	2,853	4,648	18,048,733															18,048,733
<b>L0565 Highland S/S - 69/345 KV Line</b>																			
	<u>Charges</u>	<u>AFUDC Debt</u>	<u>AFUDC Equity</u>	<u>Net CWIP</u>															
<b>31-Dec-22</b>	32,337,816	2,508	4,087	32,331,221	<b>32,337,816</b>														32,337,816
January	0			0		0													0
February	0			0			0												0
March	0			0				0											0
April	0			0					0										0
May	0			0						0									0
June	0			0							0								0
July	0			0								0							0
August	0			0									0						0
September	0			0										0					0
October	0			0											0				0
November	0			0												0			0
December	0			0													0		0
<b>Verified april 2014</b>	32,337,816	2,508	4,087	32,331,221															32,331,221
<b>S0982 Highland S/S - Conversion to 138 KV</b>																			
	<u>Charges</u>	<u>AFUDC Debt</u>	<u>AFUDC Equity</u>	<u>Net CWIP</u>															
<b>31-Dec-22</b>	4,085,094	42	53	4,084,999	<b>4,085,094</b>														4,085,094
January	0			0		0													0
February	0			0			0												0
March	0			0				0											0
April	0			0					0										0
May	0			0						0									0
June	0			0							0								0
July	0			0								0							0
August	0			0									0						0
September	0			0										0					0
October	0			0											0				0
November	0			0												0			0
December	0			0													0		0
<b>Final</b>	4,085,094	42	53	4,084,999															4,084,999



DUQUESNE LIGHT COMPANY  
 FUNDING PROJECT NUMBER 08-1002 HIGHLAND

					December inc allow 2005 afudc	January	February	March	April	May	June	July	August	September	October	November	December	Total	
<b>S0983 Highland S/S - Conversion to 138 KV</b>																			
	<u>Charges</u>	<u>AFUDC Debt</u>	<u>AFUDC Equity</u>	<u>Net CWIP</u>															
	31-Dec-22	1,400,207	4	6	1,400,197	1,400,207													
January	0					0													0
February	0						0												0
March	0							0											0
April	0								0										0
May	0									0									0
June	0										0								0
July	0											0							0
August	0												0						0
September	0													0					0
October	0														0				0
November	0															0			0
December	0																0		0
<b>Final</b>	1,400,207	4	6	1,400,197															1,400,207
<b>S2047 Highland S/S Install 345kv Motorized Switch</b>																			
	<u>Charges</u>	<u>AFUDC Debt</u>	<u>AFUDC Equity</u>	<u>Net CWIP</u>															
	31-Dec-22	303,582	0	0	303,582	303,582													
January	0					0													0
February	0						0												0
March	0							0											0
April	0								0										0
May	0									0									0
June	0										0								0
July	0											0							0
August	0												0						0
September	0													0					0
October	0														0				0
November	0															0			0
December	0																0		0
<b>Final</b>	303,582	0	0	303,582															303,582
<b>S2048 Highland S/S Increase 138kv Capacity</b>																			
	<u>Charges</u>	<u>AFUDC Debt</u>	<u>AFUDC Equity</u>	<u>Net CWIP</u>															
	31-Dec-22	21,830	0	0	21,830	21,830													
January	0					0													0
February	0						0												0
March	0							0											0
April	0								0										0
May	0									0									0
June	0										0								0
July	0											0							0
August	0												0						0
September	0													0					0
October	0														0				0
November	0															0			0
December	0																0		0
<b>Final</b>	21,830	0	0	21,830															21,830

DUQUESNE LIGHT COMPANY  
 FUNDING PROJECT NUMBER 08-1002 HIGHLAND

	Charges	AFUDC Debt	AFUDC Equity	Net CWIP	December inc allow 2005 afudc	January	February	March	April	May	June	July	August	September	October	November	December	Total
<b>S2052 Arsenal SS 308 Line terminal ( @ logans Ferry)</b>	<b>31-Dec-22</b>	365,822	0	0	365,822													365,822
January		0				0												0
February		0					0											0
March		0						0										0
April		0							0									0
May		0								0								0
June		0									0							0
July		0										0						0
August		0											0					0
September		0												0				0
October		0													0			0
November		0														0		0
December		0															0	0
<b>Final</b>		365,822	0	0	365,822													

  

	Total	AFUDC Debt	AFUDC Equity	Net CWIP
Total all work orders	56,570,584	5,407	8,794	56,556,383
Allowable Dec 2005 AFUDC		5,407	8,794	14,201
Total allowable basis				56,570,584

  

FPN 05-1002	December TTD CWIP including AFUDC	Monthly CWIP Net of AFUDC	January	February	March	April	May	June	July	August	September	October	November	December	Total
December TTD CWIP including AFUDC	0														0
Monthly CWIP Net of AFUDC															0
FPN 05-1002 Total	0		0	0	0	0	0	0	0	0	0	0	0	0	0
December TTD CWIP including AFUDC	56,570,584														56,570,584
Monthly CWIP Net of AFUDC															0
January			0												0
February				0											0
March					0										0
April						0									0
May							0								0
June								0							0
July									0						0
August										0					0
September											0				0
October												0			0
November													0		0
December														0	0
Total In Service	56,570,584	0	0	0	0	0	0	0	0	0	0	0	0	0	56,570,584
Total	56,570,584	0	0	0	0	0	0	0	0	0	0	0	0	0	56,570,584

  

Control Variance																		56,570,584
																		0

DUQUESNE LIGHT COMPANY  
 FUNDING PROJECT NUMBER 08-1003 LOGANS FERRY(eliminate colfax)

Closed posted  
 In service

Closed Posted/cancelled		Charges	AFUDC Debt	AFUDC Equity	Net CWIP	December Bal Inc AFUDC	January	February	March	April	May	June	July	August	September	October	November	December	Total
<b>S0984 Logans Ferry - 345KV Bus</b>		8,394,122.29	-	-	8,394,122.29	8,394,122													8,394,122
December 31, 2021																			0
January							0												0
February								0											0
March									0										0
April										0									0
May											0								0
June												0							0
July													0						0
August														0					0
September															0				0
October																0			0
November																	0		0
December																		0	0
<b>Final</b>		8,394,122.29	-	-	8,394,122.29														
<b>S0985 Cheswick AT SS - Remove Trans</b>		1,852,640.46	-	-	1,852,640.46	1,852,640													1,852,640
December 31, 2021																			0
January							0												0
February								0											0
March									0										0
April										0									0
May											0								0
June												0							0
July													0						0
August														0					0
September															0				0
October																0			0
November																	0		0
December																		0	0
<b>Final</b>		1,852,640.46	-	-	1,852,640.46														
<b>S0986 Logans Ferry - Install 345KV Auto</b>		15,934,585.61	-	-	15,934,585.61	15,934,586													15,934,586
December 31, 2021																			0
January							0												0
February								0											0
March									0										0
April										0									0
May											0								0
June												0							0
July													0						0
August														0					0
September															0				0
October																0			0
November																	0		0
December																		0	0
<b>Final</b>		15,934,585.61	-	-	15,934,585.61														
<b>S0988 Logans Ferry - 138 KV Line Pos</b>		818,920.27	-	-	818,920.27	818,920													818,920
December 31, 2021																			0
January							0												0
February								0											0
March									0										0
April										0									0
May											0								0
June												0							0
July													0						0
August														0					0
September															0				0
October																0			0
November																	0		0
December																		0	0
<b>Final</b>		818,920.27	-	-	818,920.27														
<b>S0990 cancelled Longs Ferry S/S - 138 KV Line Pos Cancelled</b>		-	-	-	-	0													0
December 31, 2021																			0
January							0												0
February								0											0
March									0										0
April										0									0
May											0								0
June												0							0
July													0						0
August														0					0
September															0				0
October																0			0
November																	0		0
December																		0	0
<b>Final</b>		-	-	-	-														

DUQUESNE LIGHT COMPANY  
 FUNDING PROJECT NUMBER 08-1003 LOGANS FERRY(eliminate colfax)

Closed posted  
 In service

Closed Posted/cancelled					December	January	February	March	April	May	June	July	August	September	October	November	December	Total
Charges	AFUDC Debt	AFUDC Equity	Net CWIP	December Bal Inc AFUDC														
<b>S0991 Cancelled Logans Ferry S/S - 138 KV Line Pos</b>					0													0
December 31, 2021	-	-	-	-	0													0
January	-	-	-	-		0												0
February	-	-	-	-			0											0
March	-	-	-	-				0										0
April	-	-	-	-					0									0
May	-	-	-	-						0								0
June	-	-	-	-							0							0
July	-	-	-	-								0						0
August	-	-	-	-									0					0
September	-	-	-	-										0				0
October	-	-	-	-											0			0
November	-	-	-	-												0		0
December	-	-	-	-													0	0
<b>Final</b>	-	-	-	-														0
<b>S0992 Cancelled Logans Ferry S/S - 138 KV Line Pos</b>					0													0
December 31, 2021	-	-	-	-	0													0
January	-	-	-	-		0												0
February	-	-	-	-			0											0
March	-	-	-	-				0										0
April	-	-	-	-					0									0
May	-	-	-	-						0								0
June	-	-	-	-							0							0
July	-	-	-	-								0						0
August	-	-	-	-									0					0
September	-	-	-	-										0				0
October	-	-	-	-											0			0
November	-	-	-	-												0		0
December	-	-	-	-													0	0
<b>Final</b>	-	-	-	-														0
<b>S0993 Cheawick West S/S - 138 KV Line Pos</b>					8,399,317													8,399,317
December 31, 2021	8,399,316.56	-	-	8,399,316.56	8,399,317													8,399,317
January	-	-	-	-		0												0
February	-	-	-	-			0											0
March	-	-	-	-				0										0
April	-	-	-	-					0									0
May	-	-	-	-						0								0
June	-	-	-	-							0							0
July	-	-	-	-								0						0
August	-	-	-	-									0					0
September	-	-	-	-										0				0
October	-	-	-	-											0			0
November	-	-	-	-												0		0
December	-	-	-	-													0	0
<b>Final</b>	8,399,316.56	-	-	8,399,316.56														0
<b>S0995 Cancelled Logans Ferry 138kv Tie Bkr Pos</b>					0													0
December 31, 2021	-	-	-	-	0													0
January	-	-	-	-		0												0
February	-	-	-	-			0											0
March	-	-	-	-				0										0
April	-	-	-	-					0									0
May	-	-	-	-						0								0
June	-	-	-	-							0							0
July	-	-	-	-								0						0
August	-	-	-	-									0					0
September	-	-	-	-										0				0
October	-	-	-	-											0			0
November	-	-	-	-												0		0
December	-	-	-	-													0	0
<b>FINAL</b>	-	-	-	-														0
<b>S0994 Logans Ferry Transmission Line Work</b>					1,780,679													1,780,679
December 31, 2021	1,784,951.00	1,027.21	3,244.38	1,780,679.41	1,780,679													1,780,679
January	-	-	-	-		0												0
February	-	-	-	-			0											0
March	-	-	-	-				0										0
April	-	-	-	-					0									0
May	-	-	-	-						0								0
June	-	-	-	-							0							0
July	-	-	-	-								0						0
August	-	-	-	-									0					0
September	-	-	-	-										0				0
October	-	-	-	-											0			0
November	-	-	-	-												0		0
December	-	-	-	-													0	0
<b>Final</b>	1,784,951.00	1,027.21	3,244.38	1,780,679.41														0

DUQUESNE LIGHT COMPANY  
 FUNDING PROJECT NUMBER 08-1003 LOGANS FERRY(eliminate colfax)

Closed posted  
 In service

Closed Posted/cancelled				December	January	February	March	April	May	June	July	August	September	October	November	December	Total
Charges	AFUDC Debt	AFUDC Equity	Net CWIP	Bal Inc AFUDC													
<b>L0729 Trf Z50 from L0684</b>																	
December 31, 2021	362,364.00	-	362,364.00	362,364													
January	-	-	-														
February	-	-	-														
March *xfer to COR unitization	-	-	-				0										
April	-	-	-														
May	-	-	-														
June	-	-	-							0							
July	-	-	-								0						
August	-	-	-									0					
September	-	-	-										0				
October	-	-	-											0			
November	-	-	-														
December	-	-	-														
<b>Final</b>	<b>362,364.00</b>	<b>-</b>	<b>362,364.00</b>														
<b>L0730 Trf Z51 from L0684</b>																	
December 31, 2021	338,487.00	-	338,487.00	338,487													
January	-	-	-														
February	-	-	-														
March *xfer to COR unitization	-	-	-				0										
April 98951.to cor in april	-	-	-														
May	-	-	-														
June	-	-	-							0							
July	-	-	-								0						
August	-	-	-									0					
September	-	-	-										0				
October	-	-	-											0			
November	-	-	-														
December	-	-	-														
<b>Final</b>	<b>338,487.00</b>	<b>-</b>	<b>338,487.00</b>														
<b>L0731 Trf Z52 from L0684</b>																	
December 31, 2021	899,335.00	-	899,335.00	899,335													
January	-	-	-														
February	-	-	-														
March *xfer to COR unitization	-	-	-				0										
April 121351 to cor in april	-	-	-														
May	-	-	-														
June	-	-	-							0							
July	-	-	-								0						
August	-	-	-									0					
September	-	-	-										0				
October	-	-	-											0			
November	-	-	-														
December	-	-	-														
<b>Final</b>	<b>899,335.00</b>	<b>-</b>	<b>899,335.00</b>														
<b>L0732 Trf Z53 from L0684</b>																	
December 31, 2021	497,068.00	-	497,068.00	497,068													
January	-	-	-														
February	-	-	-														
March	-	-	-				0										
April	-	-	-														
May	-	-	-														
June	-	-	-							0							
July	-	-	-								0						
August	-	-	-									0					
September	-	-	-										0				
October	-	-	-											0			
November	-	-	-														
December	-	-	-														
<b>Final</b>	<b>497,068.00</b>	<b>-</b>	<b>497,068.00</b>														
<b>L0733 Trf Z54 from L0684</b>																	
December 31, 2021	763,326.00	-	763,326.00	763,326													
January	-	-	-			0											
February	-	-	-				0										
March	-	-	-					0									
April	-	-	-						0								
May	-	-	-														
June	-	-	-							0							
July	-	-	-								0						
August	-	-	-									0					
September	-	-	-										0				
October	-	-	-											0			
November	-	-	-														
December	-	-	-														
<b>Final</b>	<b>763,326.00</b>	<b>-</b>	<b>763,326.00</b>														

DUQUESNE LIGHT COMPANY  
 FUNDING PROJECT NUMBER 08-1003 LOGANS FERRY(eliminate colfax)

Closed posted  
 In service

Closed Posted/cancelled				December	January	February	March	April	May	June	July	August	September	October	November	December	Total
Charges	AFUDC Debt	AFUDC Equity	Net CWIP	Bal Inc AFUDC													
<b>L0734 Tri Z58 from L0684</b>																	
December 31, 2021	198,034.00		198,034.00	198,034													
January																	
February																	
March																	
April																	
May																	
June										0							
July											0						
August												0					
September													0				
October														0			
November															0		
December																0	
<b>Final</b>	198,034.00		198,034.00														
<b>L0735 Tri Z152 from L0684</b>																	
December 31, 2021	702,226.00		702,226.00	702,226													
January					0												
February						0											
March							0										
April								0									
May									0								
June										0							
July											0						
August												0					
September													0				
October														0			
November															0		
December																0	
<b>Final</b>	702,226.00		702,226.00														
<b>L0736 Retire Colfax Highland</b>																	
December 31, 2021																	
January																	
February																	
March																	
April																	
May																	
June																	
July																	
August																	
September																	
October																	
November																	
December																	
<b>Final Total</b>																	
<b>S1545 Ckt Z55 Rep Protection Cheswick SS</b>																	
December 31, 2021	55,734.31		55,734.31	55,734													55,734
January					0												0
February						0											0
March							0										0
April								0									0
May									0								0
June										0							0
July											0						0
August												0					0
September													0				0
October														0			0
November															0		0
December																0	0
<b>Final</b>	55,734.31		55,734.31														
<b>S1714 Cheswick Sub Install Relay protection</b>																	
December 31, 2021	7,854.24		7,854.24	7,854													7,854
January					0												0
February						0											0
March							0										0
April								0									0
May									0								0
June										0							0
July											0						0
August												0					0
September													0				0
October														0			0
November															0		0
December																0	0
<b>Final</b>	7,854.24		7,854.24														

DUQUESNE LIGHT COMPANY  
 FUNDING PROJECT NUMBER 08-1003 LOGANS FERRY(eliminate colfax)

Closed posted  
 In service

Closed Posted/cancelled					December	January	February	March	April	May	June	July	August	September	October	November	December	Total
Charges	AFUDC Debt	AFUDC Equity	Net CWIP	December Bal Inc AFUDC														
<b>S1731 BI SS Auto Transformer Capital Spare (no longer DTEP)</b>					0													0
December 31, 2021	-	-	-	0														0
January	-	-	-		0													0
February	-	-	-			0												0
March	-	-	-				0											0
April	-	-	-					0										0
May	-	-	-						0									0
June	-	-	-							0								0
July	-	-	-									0						0
August	-	-	-										0					0
September	-	-	-											0				0
October	-	-	-												0			0
November	-	-	-													0		0
December	-	-	-														0	0
<b>Repointed to non DTEP FPN</b>																		
<b>S1732 Cheswick Wvd SS- Capital Spare Auto (no Longer DTEP)</b>					0													0
December 31, 2021	-	-	-	0														0
January	-	-	-		0													0
February	-	-	-			0												0
March	-	-	-				0											0
April	-	-	-					0										0
May	-	-	-						0									0
June	-	-	-							0								0
July	-	-	-									0						0
August	-	-	-										0					0
September	-	-	-											0				0
October	-	-	-												0			0
November	-	-	-													0		0
December	-	-	-														0	0
<b>Repointed to non DTEP FPN</b>																		
<b>S1737 Illinois SS upgrade Z57</b>					300,102													300,102
December 31, 2021	300,101.66	-	-	300,101.66	300,102													300,102
January	-	-	-		0													0
February	-	-	-			0												0
March	-	-	-				0											0
April	-	-	-					0										0
May	-	-	-						0									0
June	-	-	-							0								0
July	-	-	-									0						0
August	-	-	-										0					0
September	-	-	-											0				0
October	-	-	-												0			0
November	-	-	-													0		0
December	-	-	-														0	0
<b>Final</b>						300,101.66												300,101.66
<b>A1624 Purchase Property - Allegheny Land Trust - 629-B-100</b>					40,718													40,718
December 31, 2021	40,718.00	-	-	40,718.00	40,718													40,718
January	-	-	-		0													0
February	-	-	-			0												0
March	-	-	-				0											0
April	-	-	-					0										0
May	-	-	-						0									0
June	-	-	-							0								0
July	-	-	-									0						0
August	-	-	-										0					0
September	-	-	-											0				0
October	-	-	-												0			0
November	-	-	-													0		0
December	-	-	-														0	0
<b>final</b>						40,718.00												40,718.00
<b>S1785 Colfax SS Eliminate Substation</b>					0													0
December 31, 2021	-	-	-	0														0
January	-	-	-		0													0
February	-	-	-			0												0
March	-	-	-				0											0
April	-	-	-					0										0
May	-	-	-						0									0
June	-	-	-							0								0
July	-	-	-									0						0
August	-	-	-										0					0
September	-	-	-											0				0
October	-	-	-												0			0
November	-	-	-													0		0
December	-	-	-														0	0
<b>Final</b>																		0

DUQUESNE LIGHT COMPANY  
 FUNDING PROJECT NUMBER 08-1003 LOGANS FERRY(eliminate colfax)

Closed posted  
 In service

Closed Posted/cancelled				December Bal Inc AFUDC	January	February	March	April	May	June	July	August	September	October	November	December	Total	
Charges	AFUDC Debt	AFUDC Equity	Net CWIP															
<b>S1750 repointed to 08-1024 Pkm SS Upgrade Z54 protection equip</b>																		
December 31, 2021	16.73	6.04	10.69	-													0	
January	-	-	-	-	0												0	
February	-	-	-	-		0											0	
March	-	-	-	-			0										0	
April	-	-	-	-				0									0	
May	-	-	-	-					0								0	
June	-	-	-	-						0							0	
July	-	-	-	-							0						0	
August	-	-	-	-								0					0	
September	-	-	-	-									0				0	
October	-	-	-	-										0			0	
November	-	-	-	-											0		0	
December	-	-	-	-												0	0	
<b>Final</b>	<b>16.73</b>	<b>6.04</b>	<b>10.69</b>	<b>-</b>													<b>0</b>	
<b>S1805 North SS upgrade Z55 protection</b>																		
December 31, 2021	51,324.11	-	-	51,324.11	51,324												51,324	
January	-	-	-	-	0												0	
February	-	-	-	-		0											0	
March	-	-	-	-			0										0	
April	-	-	-	-				0									0	
May	-	-	-	-					0								0	
June	-	-	-	-						0							0	
July	-	-	-	-							0						0	
August	-	-	-	-								0					0	
September	-	-	-	-									0				0	
October	-	-	-	-										0			0	
November	-	-	-	-											0		0	
December	-	-	-	-												0	0	
<b>Verified June 2011</b>	<b>51,324.11</b>	<b>-</b>	<b>-</b>	<b>51,324.11</b>													<b>0</b>	
<b>S1947 Universal SS-Upgrade Z152 equip</b>																		
December 31, 2021	741,599.00	-	-	741,599.00	741,599												741,599	
January	-	-	-	-	0												0	
February	-	-	-	-		0											0	
March	-	-	-	-			0										0	
April	-	-	-	-				0									0	
May	-	-	-	-					0								0	
June	-	-	-	-						0							0	
July	-	-	-	-							0						0	
August	-	-	-	-								0					0	
September	-	-	-	-									0				0	
October	-	-	-	-										0			0	
November	-	-	-	-											0		0	
December	-	-	-	-												0	0	
<b>Final</b>	<b>741,599.00</b>	<b>-</b>	<b>-</b>	<b>741,599.00</b>													<b>0</b>	
<b>S1948 Dravosburg SS-Upgrade Z78 equip</b>																		
December 31, 2021	260,734.11	-	-	260,734.11	260,734												260,734	
January	-	-	-	-	0												0	
February	-	-	-	-													0	
March	-	-	-	-			0										0	
April	-	-	-	-				0									0	
May	-	-	-	-					0								0	
June	-	-	-	-						0							0	
July	-	-	-	-							0						0	
August	-	-	-	-								0					0	
September	-	-	-	-									0				0	
October	-	-	-	-										0			0	
November	-	-	-	-											0		0	
December	-	-	-	-												0	0	
<b>Final</b>	<b>260,734.11</b>	<b>-</b>	<b>-</b>	<b>260,734.11</b>													<b>0</b>	
<b>S2052 Arsenal SS 308 Line terminal ( @ logans Ferry)</b>																		
December 31, 2021	-	-	-	-	0												0	
January	-	-	-	-	0												0	
February	-	-	-	-		0											0	
March	-	-	-	-			0										0	
April	-	-	-	-				0									0	
May	-	-	-	-					0								0	
June	-	-	-	-						0							0	
July	-	-	-	-							0						0	
August	-	-	-	-								0					0	
September	-	-	-	-									0				0	
October	-	-	-	-										0			0	
November	-	-	-	-											0		0	
December	-	-	-	-												0	0	
<b>Repointed to Non DTEP FPN</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>													<b>0</b>	
<b>Total</b>	<b>AFUDC Debt</b>	<b>AFUDC Equity</b>	<b>Net CWIP</b>															





DUQUESNE LIGHT COMPANY  
 FUNDING PROJECT NUMBER 05-1004 COLLIER

	Charges	AFUDC Debt	AFUDC Equity	Net CWIP	December CWIP Inc AFUDC	January	February	March	April	May	June	July	August	September	October	November	December	Total	
<b>S0996 Collier S/S - Reconf 304 Line</b>																			
December 2021	667,550	0	0	667,550	667,550														667,550
January	0			0		0													0
February	0			0			0												0
March	0			0				0											0
April	0			0					0										0
May	0			0						0									0
June	0			0							0								0
July	0			0								0							0
August	0			0									0						0
September	0			0										0					0
October	0			0											0				0
November	0			0												0			0
December	0	0		0													0		0
<b>Final</b>	<b>667,550</b>	<b>0</b>	<b>0</b>	<b>667,550</b>															
<b>L0718 Reconfigure 304 line to 301</b>																			
December 2021	882,284	0	0	882,284	882,284														882,284
January				0		0													0
February				0			0												0
March				0				0											0
April				0					0										0
May				0						0									0
June				0							0								0
July				0								0							0
August				0									0						0
September				0										0					0
October				0											0				0
November				0												0			0
December		0		0													0		0
<b>Final</b>	<b>882,284</b>	<b>0</b>	<b>0</b>	<b>882,284</b>															
<b>S1572 Crescent SS Repl Prot Relay</b>																			
December 2021	327,136	0	0	327,136	327,136														327,136
January				0		0													0
February				0			0												0
March				0				0											0
April				0					0										0
May				0						0									0
June				0							0								0
July				0								0							0
August				0									0						0
September				0										0					0
October				0											0				0
November				0												0			0
December		0		0													0		0
<b>Final</b>	<b>327,136</b>	<b>0</b>	<b>0</b>	<b>327,136</b>															

DUQUESNE LIGHT COMPANY  
 FUNDING PROJECT NUMBER 05-1004 COLLIER

Charges	AFUDC	AFUDC	Net CWIP	December CWIP Inc AFUDC	January	February	March	April	May	June	July	August	September	October	November	December	Total
	Debt	Equity															
<b>Total</b>	<b>AFUDC Debt</b>	<b>AFUDC Equity</b>	<b>Net CWIP</b>														
Total all work orders	1,876,970	0	0														
Allowable Dec 2005 AFUDC		0	0														
Total allowable basis																	1,876,970
December TTD CWIP including AFUDC				0													0
Monthly CWIP Net of AFUDC																	
			January		0												0
			February			0											0
			March				0										0
			April					0									0
			May						0								0
			June							0							0
			July								0						0
			August									0					0
			September										0				0
			October											0			0
			November												0		0
			December													0	0
			Total CWIP	0	0	0	0	0	0	0	0	0	0	0	0	0	0
December TTD In service				1,876,970													1,876,970
			January														0
			February														0
			March														0
			April														0
			May						0								0
			June							0							0
			July								0						0
			August									0					0
			September										0				0
			October											0			0
			November														0
			December														0
			total In service	1,876,970	0	0	0	0	0	0	0	0	0	0	0	0	0
			Grand total	1,876,970	0	0	0	0	0	0	0	0	0	0	0	0	0
																control	1,876,970
																	1,876,970

DUQUESNE LIGHT COMPANY  
 FUNDING PROJECT NUMBER 05-1005 BRUNO ISLAND

	Total	AFUDC Debt	AFUDC Equity	Net CWIP	December CWIP Inc AFUDC	January	February	March	April	May	June	July	August	September	October	November	December	Total	
<b>L0566</b>	<b>Brunot Island SS - Convert Z67</b>																		
December 31, 2021	847,555	0.00	0.00	847,555.00	847,555														847,555
January				0.00		0													0
February				0.00			0												0
March				0.00				0											0
April				0.00					0										0
May				0.00						0									0
June				0.00							0								0
July				0.00								0							0
August				0.00									0						0
September				0.00										0					0
October				0.00											0				0
November				0.00												0			0
December				0.00													0		0
<b>Final</b>	<b>847,555</b>	<b>0.00</b>	<b>0.00</b>	<b>847,555.00</b>															
<b>S0997</b>	<b>Brunot Island SS-Inst Control House</b>																		
December 31, 2021	1,118,585	0.00	0.00	1,118,584.78	1,118,585														
January				0.00		0													0
February				0.00			0												0
March				0.00				0											0
April				0.00					0										0
May				0.00						0									0
June				0.00							0								0
July				0.00								0							0
August				0.00									0						0
September				0.00										0					0
October				0.00											0				0
November				0.00												0			0
December				0.00													0		0
<b>Final</b>	<b>1,118,585</b>	<b>0.00</b>	<b>0.00</b>	<b>1,118,584.78</b>															
<b>S0998</b>	<b>Brunot Island SS - Inst 345 KV Line</b>																		
December 31, 2021	18,018,685	0.00	0.00	18,018,685.17	18,018,685														
January				0.00		0													0
February				0.00			0												0
March				0.00				0											0
April				0.00					0										0
May				0.00						0									0
June				0.00							0								0
July				0.00								0							0
August		0		0.00									0						0
September		0		0.00										0					0
October		0		0.00											0				0
November		0		0.00												0			0
December		0		0.00													0		0
<b>Final</b>	<b>18,018,685</b>	<b>0.00</b>	<b>0.00</b>	<b>18,018,685.17</b>															
<b>S0999 Cancelled</b>	<b>Brunot Island SS-Install 345KV Line</b>																		
December 31, 2021	0	0.00	0.00	0.00	0														
January				0.00															0
February				0.00															0
March				0.00															0
April				0.00															0
May				0.00															0
June				0.00															0
July				0.00															0
August				0.00															0
September				0.00															0
October				0.00															0
November				0.00												0			0
December				0.00															0
<b>Final</b>	<b>0</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>															

DUQUESNE LIGHT COMPANY  
 FUNDING PROJECT NUMBER 05-1005 BRUNO ISLAND

	Total	AFUDC Debt	AFUDC Equity	Net CWIP	December CWIP Inc AFUDC	January	February	March	April	May	June	July	August	September	October	November	December	Total	
<b>S1000 Cancelled</b>	<b>Brunot Island SS-Install 345KV Line</b>																		
December 31, 2021				0.00	0														
January																			
February																			
March																			
April																			
May																			
June																			
July																			
August																			
September																			
October				0.00											0				
November				0.00												0			
December																			
<b>Final</b>		0	0.00	0.00	0.00														
<b>S1001 Cancelled</b>	<b>Brunot Island SS-Install 345KV Line</b>																		
December 31, 2021		0		0.00	0														
January				0.00															
February				0.00															
March				0.00															
April				0.00															
May				0.00															
June				0.00															
July				0.00															
August				0.00															
September				0.00															
October				0.00															
November				0.00															
December				0.00															
<b>Final</b>		0	0.00	0.00	0.00														
<b>S1002 Cancelled</b>	<b>Brunot Island SS - Install Breaker</b>																		
December 31, 2021		0		0.00	0														
January				0.00															
February				0.00															
March				0.00															
April				0.00															
May				0.00															
June				0.00															
July				0.00															
August				0.00															
September				0.00															
October				0.00															
November				0.00															
December				0.00															
<b>Final</b>		0	0.00	0.00	0.00														
<b>S2053</b>	<b>Arsenal SS 304 &amp; 305 Conversions(w Collier &amp; BI)</b>																		
December 31, 2021		0	0.00	0.00	0														
January		0		0.00		0													0
February		0		0.00			0												0
March		0		0.00				0											0
April		0		0.00					0										0
May		0		0.00						0									0
June		0		0.00							0								0
July		0		0.00								0							0
August		0		0.00									0						0
September		0		0.00										0					0
October		0		0.00											0				0
November		0		0.00												0			0
December		0		0.00														0	0
<b>Cancelled</b>		0	0.00	0.00	0.00														0

DUQUESNE LIGHT COMPANY  
 FUNDING PROJECT NUMBER 05-1005 BRUNO ISLAND

	Total	AFUDC Debt	AFUDC Equity	Net CWIP	December CWIP Inc AFUDC	January	February	March	April	May	June	July	August	September	October	November	December	Total
Total all work orders	19,984,825	0.00	0.00	19,984,824.95 #														
Allowable Dec 2005 AFUDC		0.00	0.00	0.00														
Total allowable basis				19,984,824.95														
Monthly CWIP Net of AFUDC																		
				0														0
			January															0
			February															0
			March															0
			April															0
			May															0
			June															0
			July															0
			August															0
			September															0
			October															0
			November															0
			December															0
			total Cwip		0	0	0	0	0	0	0	0	0	0	0	0	0	0
In service																		
				19,984,825														19,984,825
			January			0												0
			February				0											0
			March					0										0
			April						0									0
			May							0								0
			June								0							0
			July									0						0
			August										0					0
			September											0				0
			October												0			0
			November													0		0
			December														0	0
			Total In Service	19,984,825	0	0	0	0	0	0	0	0	0	0	0	0	0	19,984,825
			Grans total FPN	19,984,825	0	0	0	0	0	0	0	0	0	0	0	0	0	19,984,825
																		Control 19,984,825
																		Variance 0

DUQUESNE LIGHT COMPANY  
 FUNDING PROJECT NUMBER 08-1008 WILMERDING

In service						December													
Closed Posted		AFUDC	AFUDC	Net CWIP	Inc	January	February	March	April	May	June	July	August	September	October	November	December	Total	
		Total	Debt	Equity															
<b>S1011</b>	<b>Wilmerding SS - Convert to 138 KV</b>																		
December 31, 2021		1,630,823	68.00	111.00	1,630,644	1,630,823												1,630,823	
January							0											0	
February								0										0	
March									0									0	
April										0								0	
May											0							0	
June												0						0	
July													0					0	
August														0				0	
September															0			0	
October																0		0	
November																	0	0	
December																	0	0	
<b>Final</b>		1,630,823	68	111	1,630,644														
<b>S1443</b>	<b>REPLACE PROT RELAYS Z-76 DRAVOSBURG</b>																		
December 31, 2021		109,772	0.00	0.00	109,772	109,772												109,772	
January		0			0		0											0	
February		0			0			0										0	
March		0			0				0									0	
April		0			0					0								0	
May		0			0						0							0	
June		0			0							0						0	
July		0			0								0					0	
August		0			0									0				0	
September		0			0										0			0	
October		0			0											0		0	
November		0			0												0	0	
December		0			0												0	0	
<b>Final</b>		109,772	0	0	109,772														
<b>S1691</b>	<b>REPLACE RELAY PROTECTION @ CHESWICK</b>																		
December 31, 2021		74,345	-787.31	-1,605.27	76,737	76,737												76,737	
January		0			0		0											0	
February		0			0			0										0	
March		0			0				0									0	
April		0			0					0								0	
May		0			0						0							0	
June		0			0							0						0	
July		0			0								0					0	
August		0			0									0				0	
September		0			0										0			0	
October		0			0											0		0	
November		0			0												0	0	
December		0			0												0	0	
<b>Final</b>		74,345	-787	-1,605	76,737														

DUQUESNE LIGHT COMPANY  
 FUNDING PROJECT NUMBER 08-1008 WILMERDING

				December CWIP Inc AFUDC	January	February	March	April	May	June	July	August	September	October	November	December	Total	
<b>In service</b>																		
<b>Closed Posted</b>																		
	<b>Total</b>	<b>AFUDC Debt</b>	<b>AFUDC Equity</b>	<b>Net CWIP</b>														
<b>S1768 Wilmerding SS Rearrange Z50 and Z51</b>																		
	December 31, 2021	207,899	0.00	0.00	207,899													
	January	0			0	0											0	
	February	0			0	0											0	
	March	0			0		0										0	
	April	0			0			0									0	
	May	0			0				0								0	
	June	0			0					0							0	
	July	0			0						0						0	
	August	0			0							0					0	
	September	0			0								0				0	
	October	0			0									0			0	
	November	0			0										0		0	
	December	0			0											0	0	
		207,899	0.00	0.00	207,899													
<b>Total all work orders</b>																		
	<b>Total</b>	<b>AFUDC Debt</b>	<b>AFUDC Equity</b>	<b>Net CWIP</b>														
	2,022,838	-719	-1,494	2,025,052														
<b>Total allowable basis</b>																		
		68	111	179														
				<b>2,025,231</b>														
	December TTD CWIP inc AFUDC				0												0	
	Monthly CWIP Net of AFUDC																	
	January				0												0	
	February					0											0	
	March						0										0	
	April							0									0	
	May								0								0	
	June									0							0	
	July										0						0	
	August											0					0	
	September												0				0	
	October													0			0	
	November														0		0	
	December															0	0	
	<b>Total CWIP</b>				0	0	0	0	0	0	0	0	0	0	0	0	0	
					2,025,231	0	0	0	0	0	0	0	0	0	0	0	2,025,231	
	January					0											0	
	February						0										0	
	March							0									0	
	April								0								0	
	May									0							0	
	June										0						0	
	July											0					0	
	August												0				0	
	September													0			0	
	October														0		0	
	November															0	0	
	December																0	
	<b>Total</b>				<b>2,025,231</b>	0	0	0	0	0	0	0	0	0	0	0	<b>2,025,231</b>	
	<b>Total</b>				<b>2,025,231</b>	0	0	0	0	0	0	0	0	0	0	0	<b>2,025,231</b>	
																	Control Variance	
																	0	



DUQUESNE LIGHT COMPANY  
 FUNDING PROJECT NUMBER 08-1009 PINE CREEK

Work Order Closed Posted

		Total	AFUDC Debt	AFUDC Equity	In Service Net CWIP	December CWIP Inc AFUDC	January	February	March	April	May	June	July	August	September	October	November	December	Total		
<b>S1012</b>		<b>Pine Creek SS - Convert Bus &amp; Line</b>																			
	31-Dec-21	1,608,009	2,424	3,951	1,601,634															0	
January					0		0													0	
February					0			0												0	
March					0				0											0	
April					0					0										0	
May					0						0									0	
June					0							0								0	
July					0								0							0	
August					0									0						0	
September					0										0					0	
October					0											0				0	
November					0												0			0	
December					0													0		0	
Final		1,608,009	2,424	3,951	1,601,634															0	
<b>S1013</b>		<b>Pine Creek SS - Convert Bus &amp; Line</b>																			
	31-Dec-21	1,111,813	204	1,875	1,109,734															0	
January					0		0													0	
February					0			0												0	
March					0				0											0	
April					0					0										0	
May					0						0									0	
June					0							0								0	
July					0								0							0	
August					0									0						0	
September					0										0					0	
October					0											0				0	
November					0												0			0	
December					0													0		0	
Final		1,111,813	204	1,875	1,109,734															0	
<b>S1014</b>		<b>Pine Creek SS - Convert Bus &amp; Line</b>																			
	31-Dec-21	1,064,241	727	1,185	1,062,329															0	
January					0		0													0	
February					0			0												0	
March					0				0											0	
April					0					0										0	
May					0						0									0	
June					0							0								0	
July					0								0							0	
August					0									0						0	
September					0										0					0	
October					0											0				0	
November					0												0			0	
December					0													0		0	
Final		1,064,241	727	1,185	1,062,329															0	

DUQUESNE LIGHT COMPANY  
 FUNDING PROJECT NUMBER 08-1009 PINE CREEK

Work Order Closed Posted

					In Service	December CWIP Inc AFUDC	January	February	March	April	May	June	July	August	September	October	November	December	Total	
					AFUDC Debt	AFUDC Equity	Net CWIP													
<b>S1015</b>	<b>Pine Creek SS - Convert Bus Tie</b>																			
	<u>Total</u>	<u>AFUDC Debt</u>	<u>AFUDC Equity</u>	<u>Net CWIP</u>																
31-Dec-21	935,881	502	819	934,560																
January				0			0												0	
February				0				0											0	
March				0					0										0	
April				0						0									0	
May				0							0								0	
June				0								0							0	
July				0									0						0	
August				0										0					0	
September				0											0				0	
October				0												0			0	
November				0													0		0	
December				0														0	0	
Final	935,881	502	819	934,560															0	
<b>S1016</b>	<b>Pine Creek SS - Convert Bus Tie</b>																			
	<u>Total</u>	<u>AFUDC Debt</u>	<u>AFUDC Equity</u>	<u>Net CWIP</u>																
31-Dec-21	890,180	532	867	888,781																
January				0			0												0	
February				0				0											0	
March				0					0										0	
April				0						0									0	
May				0							0								0	
June				0								0							0	
July				0									0						0	
August				0										0					0	
September				0											0				0	
October				0												0			0	
November				0													0		0	
December				0														0	0	
Final	890,180	532	867	888,781															0	

DUQUESNE LIGHT COMPANY  
 FUNDING PROJECT NUMBER 08-1009 PINE CREEK

Work Order Closed Posted

	Total	AFUDC Debt	AFUDC Equity	In Service Net CWIP	December CWIP Inc AFUDC	January	February	March	April	May	June	July	August	September	October	November	December	Total	
						AFUDC Debt	AFUDC Equity	Net CWIP	January	February	March	April	May	June	July	August	September		October
Total all work orders	5,610,124	4,389	8,697	5,597,038															
Allowable Dec 2005 AFUDC		4,389	8,697	13,086															
Total allowable basis				5,610,124															
December CWIP including AFUDC				0	0													0	
Monthly CWIP Net of AFUDC																			
				January		0												0	
				February			0											0	
				March				0										0	
				April					0									0	
				May						0								0	
				June							0							0	
				July								0						0	
				August									0					0	
				September										0				0	
				October											0			0	
				November												0		0	
				December													0	0	
			<b>Total CWIP</b>		0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Beginning plant in service					5,610,124													5,610,124	
			January			0												0	
			February				0											0	
			March					0										0	
			April						0									0	
			May							0								0	
			June								0							0	
			July									0						0	
			August										0					0	
			September											0				0	
			October												0			0	
			November													0		0	
			December														0	0	
			<b>Total In Service</b>		5,610,124	0	0	0	0	0	0	0	0	0	0	0	0	5,610,124	
FPN 08-1009 Total					5,610,124	0	0	0	0	0	0	0	0	0	0	0	0	0	5,610,124
																	Control Variance	0	

**DUQUESNE LIGHT COMPANY  
FUNDING PROJECT NUMBER 08-1010 NORTH**

**Work Order Closed/Posted**

In Service

	Charges	AFUDC Debt	AFUDC Equity	Net CWIP	December Plant in Service Bal.	Net of AFUDC												Total	
						January	February	March	April	May	June	July	August	September	October	November	December		
<b>S1017</b>	<b>North SS - Convert 69KV Line</b>																		
Dec-21	1,605,655	1,740	2,835	1,601,079	1,605,655														1,605,655
January	0			0		0													0
February	0			0			0												0
March	0			0				0											0
April				0					0										0
May				0						0									0
June				0							0								0
July				0								0							0
August				0									0						0
September				0										0					0
October				0											0				0
November				0												0			0
December				0													0		0
Final	1,605,655	1,740	2,835	1,601,079															0
<b>S1018</b>	<b>North SS - Convert 69KV Line</b>																		
Dec-21	726,555	854	1,390	724,310	726,555														726,555
January				0		0													0
February				0			0												0
March				0				0											0
April				0					0										0
May				0						0									0
June				0							0								0
July				0								0							0
August				0									0						0
September				0										0					0
October				0											0				0
November				0												0			0
December				0													0		0
Final	726,555	854	1,390	724,310															0
<b>S1020</b>	<b>North SS - Install 138KV Line Pos.</b>																		
Dec-21	651,212	28	45	651,139	651,212														651,212
January				0		0													0
February				0			0												0
March				0				0											0
April				0					0										0
May				0						0									0
June				0							0								0
July				0								0							0
August				0									0						0
September				0										0					0
October				0											0				0
November				0												0			0
December				0													0		0
Final	651,212	28	45	651,139															0

**DUQUESNE LIGHT COMPANY**  
**FUNDING PROJECT NUMBER 08-1010 NORTH**

**Work Order Closed/Posted**

	Charges <b>Total</b>	AFUDC Debt <b>AFUDC Debt</b>	AFUDC Equity <b>AFUDC Equity</b>	In Service <b>Net CWIP</b> <b>Net CWIP</b>	December Plant in Service Bal.	Net of AFUDC												Total	
						January	February	March	April	May	June	July	August	September	October	November	December		
Total all work orders	2,983,421	2,622	4,271	2,976,528															
Allowable Dec 2005 AFUDC		2,622	4,271	6,893															
Total allowable basis				2,983,421															
FPN 05-1010		December CWIP including AFUDC Monthly CWIP Net of AFUDC																	0
	0			January															0
				February															0
				March															0
				April															0
				May															0
				June															0
				July															0
				August															0
				September															0
				October															0
				November															0
				December															0
	0		Total CWIP		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		December Plant In Service			2,983,421														
			January			0													0
			February				0												0
			March					0											0
			April						0										0
			May							0									0
			June								0								0
			July									0							0
			August										0						0
			September											0					0
			October												0				0
			November													0			0
			December																0
			Total In Service		2,983,421	0	0	0	0	0	0	0	0	0	0	0	0	0	2,983,421
			FPN 05-1010 Total		2,983,421	0	0	0	0	0	0	0	0	0	0	0	0	0	2,983,421
																		Control Variance	0

DUQUESNE LIGHT COMPANY  
 FUNDING PROJECT NUMBER 05-1011 DRAVOSBURG

Work order Closed Posted

	Charges	AFUDC	AFUDC	Net	December Plant in Service	January	February	Net of AFUDC				June	July	August	September	October	November	December	Total
		Debt	Equity	CWIP				March	April	May									
<b>S1029</b>	<b>Dravosburg SS - Convert Line &amp; Bus</b>																		
31-Dec-21	229,511	0	0	229,511	229,511														229,511
January				0		0													0
February				0			0												0
March				0				0											0
April				0					0										0
May				0						0									0
June				0							0								0
July				0								0							0
August				0									0						0
September				0										0					0
October				0											0				0
November				0												0			0
December				0														0	0
Final	229,511	0	0	229,511															0
<b>S1048</b>	<b>Dravosburg SS-Replace 69KV Breaker</b>																		
31-Dec-21	270,484	2,470	4,025	263,988	270,484														270,484
January				0		0													0
February				0			0												0
March				0				0											0
April				0					0										0
May				0						0									0
June				0							0								0
July				0								0							0
August				0									0						0
September				0										0					0
October				0											0				0
November				0												0			0
December				0														0	0
Final	270,484	2,470	4,025	263,988															0

**DUQUESNE LIGHT COMPANY  
FUNDING PROJECT NUMBER 05-1011 DRAVOSBURG**

**Work order Closed Posted**

Charges	AFUDC Debt	AFUDC Equity	Net CWIP
Total	AFUDC Debt	AFUDC Equity	Net CWIP
499,995	2,470	4,025	493,499
Allowable Dec 2005 AFUDC	2,470	4,025	6,495
Total allowable basis			499,995

FPN 05-1011	December CWIP including AFUDC Monthly Cwip net of AFUDC	January	February	March	April	May	June	July	August	September	October	November	December	total CWIP
0			0	0	0	0	0	0	0	0	0	0	0	0
	December Plant in service bal	499,995	0	0	0	0	0	0	0	0	0	0	0	499,995
	Total In Service	499,995	0	0	0	0	0	0	0	0	0	0	0	499,995
	FPN 05-1011 Total	499,995	0	0	0	0	0	0	0	0	0	0	0	499,995

December Plant in Service	January	February	March	Net of AFUDC April	May	June	July	August	September	October	November	December	Total
0	0	0	0	0	0	0	0	0	0	0	0	0	0
499,995	0	0	0	0	0	0	0	0	0	0	0	0	499,995
Control Variance													499,995
													0

DUQUESNE LIGHT COMPANY  
FUNDING PROJECT NUMBER 05-1013 HOPEWELL

FPN 05-1013

	Total	Debt	Equity	Net CWIP
<b>L0669</b>	<b>Convert 66145 to Z25 Rearrange Z23</b>			
December 31, 2021	523,662	-35.65	-81.87	523,780
January	0			0
February	0			0
March	0			0
April	0			0
May	0			0
June	0			0
July	0			0
August	0			0
September	0			0
October	0			0
November	0			0
December	0			0
<b>Final</b>	523,662	-35.65	-81.87	523,780

	Total	Debt	Equity	Net CWIP
<b>S1764</b>	<b>Hopewell SS Convert 69 to 138 kv</b>			
December 31, 2021	7,397,968	4,257.35	13,446.24	7,380,264
January	0			0
February	0			0
March	0			0
April	0			0
May	0			0
June	0			0
July	0			0
August	0			0
September	0			0
October	0			0
November	0			0
December	0			0
<b>Final</b>	7,397,968	4,257.35	13,446.24	7,380,264

	Total	Afudc Debt	Afudc Equity	Net Cwip
Total all work orders	7,921,630	4,221.70	13,364.37	7,904,044
Allowable Dec 2005 AFUDC		-35.65	-81.87	-118
Total allowable basis			Control	7,903,927

FPN 05-1013

December CWIP including AFUDC  
Monthly Cwip net of AFUDC

January  
February  
March  
April  
May  
June  
July  
August  
September  
October  
November  
December

Total CWIP

In service

December

January  
February  
March  
April  
May  
June  
July  
August  
September  
October  
November  
December

Total in service

FPN 05-1013 Total

December Cwip in service	January	February	March	Net of AFUDC		April	May	June	July	August	September	October	November	December	Total
523,662	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7,380,264	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7,903,927	0	0	0	0	0	0	0	0	0	0	0	0	0	0	7,903,926.82
Control															7,903,926.82
Variance															0.00



DUQUESNE LIGHT COMPANY  
 FUNDING PROJECT NUMBER 08-1014 VALLEY

work order closed Posted

	Total	AFUDC Debt	AFUDC Equity	In-Service Net CWIP	December (Dec Ytd) Inc AFUDC	Net of AFUDC												Total
						January	February	March	April	May	June	July	August	September	October	November	December	
<b>S1034</b>	<b>Valley SS - Convert to 138 KV</b>																	
December 31, 2021	4,008,990	1,126	1,835	4,006,029	4,008,990													4,008,990
January	0			0		0												0
February	0			0			0											0
March	0			0				0										0
April	0			0					0									0
May	0			0						0								0
June				0							0							0
July				0								0						0
August				0									0					0
September				0										0				0
October				0											0			0
November				0												0		0
December				0													0	0
Final	4,008,990	1,126	1,835	4,006,029														
<b>S1581</b>	<b>Hopewell SS Upgrade Ckt 66141 Prot</b>																	
December 31, 2021					19,695													0
January	20,164	139	329	19,695	19,695													19,695
February	0			0			0											0
March	0			0				0										0
April				0					0									0
May				0						0								0
June				0							0							0
July				0								0						0
August				0									0					0
September				0										0				0
October				0											0			0
November				0												0		0
December				0													0	0
Total				0														0
Final	20,164	139	329	19,695														
<b>S1919 to be repointed to newnon DTEP fpr Cheswick SS Inst Z-84 138kv line position</b>																		
December 31, 2021		0	0	0	0													0
January				0			0											0
February				0				0										0
March				0														0
April				0														0
May				0														0
June				0														0
July				0														0
August				0														0
September				0														0
October				0														0
November				0														0
December				0														0
Final	0	0	0	0														0

DUQUESNE LIGHT COMPANY  
 FUNDING PROJECT NUMBER 08-1014 VALLEY

work order closed Posted

	Total	AFUDC Debt	AFUDC Equity	In-Service Net CWIP	December (Dec Ytd) Inc AFUDC	Net of AFUDC												Total
						January	February	March	April	May	June	July	August	September	October	November	December	
Total all work orders	4,029,154	1,265	2,164	4,025,724														
Allowable Dec 2005 AFUDC		1,126	1,835	2,961														
Total allowable basis				4,028,685														
FPN 05-1014					0												0	
				December CWIP including AFUDC													0	
				Monthly CWIP Net of AFUDC													0	
				January		0											0	
				February			0										0	
				March				0									0	
				April					0								0	
				May						0							0	
				June							0						0	
				July								0					0	
				August									0				0	
				September										0			0	
				October											0		0	
				November												0	0	
				December												0	0	
				Total CWIP	0	0	0	0	0	0	0	0	0	0	0	0	0	
				In Service Additions	4,028,685												4,028,685	
				January		0											0	
				February			0										0	
				March				0									0	
				April					0								0	
				May						0							0	
				June							0						0	
				July								0					0	
				August									0				0	
				September										0			0	
				October											0		0	
				November												0	0	
				December												0	0	
				Total Plant In Service	4,028,685	0	0	0	0	0	0	0	0	0	0	0	4,028,685	
				FPN 08-1014 Total	4,028,685	0	0	0	0	0	0	0	0	0	0	0	4,028,685	
																Control Variance	0	

DUQUESNE LIGHT COMPANY  
 FUNDING PROJECT NUMBER 08-1016 AMBRIDGE

In service

					December (Dec Ytd) Inc AFUDC	January	February	March	Net of AFUDC		May	June	July	August	September	October	November	December	Total
									April										
<b>S1249</b>	<b>Ambridge SS Convert to 138 kV</b>																		
	Total	AFUDC Debt	AFUDC Equity	Net CWIP															
	December 31, 2021	0	0	0	0														0
	January	0			0	0													0
	February	0			0		0												0
	March	0			0			0											0
	April	0			0				0										0
	May	0			0					0									0
	June	0			0						0								0
	July	0			0							0							0
	August	0			0								0						0
	September	0			0									0					0
	October	0			0										0				0
	November	0			0											0			0
	December	0			0												0		0
	<b>final</b>	0	0	0	0														0
<b>L0769</b>	<b>Ambridge SS Eliminate transmission</b>																		
	Total	AFUDC Debt	AFUDC Equity	Net CWIP															
	December 31, 2021	0	0	0	0														0
	January	0			0	0													0
	February	0			0		0												0
	March	0			0			0											0
	April	0	0	0	0				0										0
	May	0			0					0									0
	June	0			0						0								0
	July	0			0							0							0
	August	0			0								0						0
	September	0			0									0					0
	October	0			0										0				0
	November	0			0											0			0
	December	0			0												0		0
	<b>final</b>	0	0	0	0														0

DUQUESNE LIGHT COMPANY  
FUNDING PROJECT NUMBER 08-1016 AMBRIDGE

In service

Total	AFUDC	AFUDC	Net	December (Dec Ytd) Inc AFUDC	January	February	March	Net of AFUDC				July	August	September	October	November	December	Total
	Debt	Equity	CWIP					April	May	June								
<b>Total</b>	<b>AFUDC Debt</b>	<b>AFUDC Equity</b>	<b>Net CWIP</b>															
Total all work orders	0	0	0															
Allowable Dec 2005 AFUDC	0	0	0															
Total allowable basis			0															
FPN 08-1016	December CWIP including AFUDC Monthly CWIP Net of AFUDC																	0
			January															0
			February															0
			March															0
			April															0
			May															0
			June															0
			July															0
			August															0
			September															0
			October															0
			November															0
			December															0
			FPN 08-1016 Total	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
			In service	0	0		0	0	0		0							0
			January		0													0
			February															0
			March				0											0
			April						0									0
			May															0
			June															0
			July									0						0
			August															0
			September															0
			October															0
			November															0
			December															0
			In Service Total	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
			Grand Total	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
																		Control Variance 0

DUQUESNE LIGHT COMPANY  
 FUNDING PROJECT NUMBER 08-1017 CRESCENT

					Closed/ posted In-Service																									
																	December (Dec Ytd ) Inc AFUDC													Total
					Total	AFUDC Debt	AFUDC Equity	Net CWIP	Net of AFUDC												Total									
					January	February	March	April	May	June	July	August	September	October	November	December	Total													
<b>S1037 Crescent - Extend 138kV Buses</b>					December 31, 2021	2,911,490	426.78	695.28	2,910,368													2,911,420								
January					0												0	0												
February					0												0	0												
March					0												0	0												
April					0												0	0												
May					0												0	0												
June					0												0	0												
July					0												0	0												
August					0												0	0												
September					0												0	0												
October					0												0	0												
November					0												0	0												
December					0												0	0												
<b>Final</b>					2,911,490	427	695	2,910,368													2,911,420									
<b>L0648 Crescent Phillips Transm Line work (sb be cancelled?)</b>					December 31, 2021	0	0.00	0.00	0													0								
January					0													0	0											
February					0												0	0												
March					0												0	0												
April					0												0	0												
May					0												0	0												
June					0												0	0												
July					0												0	0												
August					0												0	0												
September					0												0	0												
October					0												0	0												
November					0												0	0												
December					0												0	0												
<b>Verified December 31, 2011</b>					0	0	0	0													0									
<b>S1765 Crescent - Convert Z23 to Z25 and Z22</b>					December 31, 2021	441,371	0.00	0.00	441,371													441,371								
January					0													0	0											
February					0												0	0												
March					0												0	0												
April					0												0	0												
May					0												0	0												
June					0												0	0												
July					0												0	0												
August					0												0	0												
September					0												0	0												
October					0												0	0												
November					0												0	0												
December					0												0	0												
<b>Final</b>					441,371	0.00	0.00	441,371													441,371									

DUQUESNE LIGHT COMPANY  
 FUNDING PROJECT NUMBER 08-1017 CRESCENT

	Total	AFUDC Debt	AFUDC Equity	Closed/ posted In-Service Net CWIP	December (Dec Ytd ) Inc AFUDC	January	February	March	Net of AFUDC April	May	June	July	August	September	October	November	December	Total
Total all work orders	3,352,861	400	652	3,351,739														
Allowable Dec 2005 AFUDC		400	652	1,052														
Total allowable basis				3,352,791														
FPN 08-1017		December CWIP including AFUDC																0
		Monthly CWIP Net of AFUDC																0
			January			0												0
			February				0											0
			March															0
			April															0
			May															0
			June															0
			July															0
			August															0
			September															0
			October															0
			November															0
			December															0
			Total CWIP		0	0	0	0	0	0	0	0	0	0	0	0	0	0
			In Service additions		3,352,791													3,352,791
			December			0												0
			January				0											0
			February					0										0
			March						0									0
			April							0								0
			May								0							0
			June									0						0
			July										0					0
			August											0				0
			September												0			0
			October													0		0
			November														0	0
			December															0
			Total In service		3,352,791	0	0	0	0	0	0	0	0	0	0	0	0	3,352,791
			FPN total		3,352,791	0	0	0	0	0	0	0	0	0	0	0	0	3,352,791
																		Control Variance 0

Koppel Steel

FPN 08-1018  
S1741

Koppel Steel SS-Transmission Equip				December	Net of AFUDC												Total
Total	AFUDC Debt	AFUDC Equity	Net CWIP	(Dec Ytd Inc AFUDC	January	February	March	April	May	June	July	August	Sept	October	November	December	
December 31, 2021	1,018,620	0	0	1,018,620	1,018,620												
January				0		0											
February				0			0										
March				0				0									
April				0					0								
May				0						0							
June				0							0						
July				0								0					
August				0									0				
September				0										0			
October				0											0		
November				0												0	
December				0													0
<b>Final</b>	1,018,620	0	0	1,018,620													
Totals	1,018,620	0	0	1,018,620													
Dec AFUDC		0	0	0													
				1,018,620													

FPN 08-1018

December CWIP including AFUDC  
Monthly Cwip net of AFUDC

January																		0
February				0														0
March				0														0
April				0														0
May				0														0
June				0														0
July				0														0
August				0														0
September				0														0
October				0														0
November				0														0
December				0														0
<b>CWIP Total</b>	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0																		
December In service	1,018,620																	1,018,620
Monthly In service																		0
January				0														0
February				0														0
March				0														0
April				0														0
May				0														0
June				0														0
July				0														0
August				0														0
September				0														0
October				0														0
November				0														0
December				0														0
<b>In service total</b>	1,018,620	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1,018,620
<b>Total FPN</b>	1,018,620	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1,018,620
																		<b>Contro</b> 1,018,620

DUQUESNE LIGHT COMPANY  
 FUNDING PROJECT NUMBER 08-1022 SEWICKELY

	Total	AFUDC Debt	AFUDC Equity	Net CWIP	December (Dec Ytd ) Inc AFUDC	January	February	Net of AFUDC		May	June	July	August	September	October	November	December	Total
						March	April											
<b>L0620 Z43 Loop to Sewickley SS</b>																		
December 31, 2021	3,106,301	136	220	3,105,945	3,106,301													3,106,301
January				0		0												0
February				0			0											0
March				0				0										0
April				0					0									0
May				0						0								0
June				0							0							0
July				0								0						0
August				0									0					0
September				0										0				0
October				0											0			0
November				0												0		0
December				0													0	0
<b>Final</b>	<b>3,106,301</b>	<b>136</b>	<b>220</b>	<b>3,105,945</b>														
<b>L0764 Land purchase for Z43 loop to Sewickley SS</b>																		
December 31, 2021	204,161	413	1,361	202,387	202,387													202,387
January				0		0												0
February				0			0											0
March	0			0				0										0
April	0			0					0									0
May	0			0						0								0
June	0			0							0							0
July	0			0								0						0
August	0			0									0					0
September	0			0										0				0
October	0			0											0			0
November	0			0												0		0
December	0			0													0	0
<b>Final</b>	<b>204,161</b>	<b>413</b>	<b>1,361</b>	<b>202,387</b>														
<b>S1247 Sewickley SS Convert to 138 kV</b>																		
December 31, 2021	3,279,447	0	0	3,279,447	3,279,447													3,279,447
January	0			0		0												0
February				0			0											0
March				0				0										0
April				0					0									0
May	0			0						0								0
June				0							0							0
July				0								0						0
August				0									0					0
September				0										0				0
October				0											0			0
November				0												0		0
December				0													0	0
<b>Final</b>	<b>3,279,447</b>	<b>0</b>	<b>0</b>	<b>3,279,447</b>														



DUQUESNE LIGHT COMPANY  
 FUNDING PROJECT NUMBER 08-1022 SEWICKELY

	Total	AFUDC Debt	AFUDC Equity	Net CWIP	December (Dec Ytd ) Inc AFUDC	January	February	March	Net of AFUDC		May	June	July	August	September	October	November	December	Total	
						April	May													
<b>S1769</b>	<b>Neville SS Upgrade Z43 Protection</b>																			
December 31, 2021	504,382	0	0	504,382	504,382															504,382
January				0		0														0
February				0			0													0
March				0				0												0
April				0					0											0
May				0						0										0
June				0							0									0
July				0									0							0
August				0										0						0
September				0											0					0
October				0												0				0
November				0													0			0
December				0														0		0
<b>Final</b>	504,382	0	0	504,382																0
<b>S1770</b>	<b>B.I. SS Upgrade Z43 Protection</b>																			
December 31, 2021	327,020	0	0	327,020	327,020															327,020
January		0		0		0														0
February		0		0			0													0
March		0		0				0												0
April		0		0					0											0
May		0		0						0										0
June		0		0							0									0
July				0									0							0
August				0										0						0
September				0											0					0
October				0												0				0
November				0													0			0
December				0														0		0
<b>Final</b>	327,020	0	0	327,020																0
<b>S1771</b>	<b>Crescent SS Upgrade Z43 protection</b>																			
December 31, 2021	308,644	0	0	308,644	308,644															308,644
January				0		0														0
February				0			0													0
March				0				0												0
April				0					0											0
May				0						0										0
June				0							0									0
July				0									0							0
August				0										0						0
September				0											0					0
October				0												0				0
November				0													0			0
December				0														0		0
<b>Final</b>	308,644	0	0	308,644																0

DUQUESNE LIGHT COMPANY  
 FUNDING PROJECT NUMBER 08-1022 SEWICKELY

	Total	AFUDC Debt	AFUDC Equity	Net CWIP	December (Dec Ytd ) Inc AFUDC	Net of AFUDC												Total
						January	February	March	April	May	June	July	August	September	October	November	December	
Total all work orders	7,729,955	549	1,581	7,727,826														
Allowable Dec 2005 AFUDC		136	220	356														
Total allowable basis			Control	7,728,181														
FPN 08-1022																		
				December CWIP including AFUDC													0	
				Monthly CWIP Net of AFUDC													0	
				January		0											0	
				February			0										0	
				March				0									0	
				April					0								0	
				May						0							0	
				June							0						0	
				July								0					0	
				August									0				0	
				September										0			0	
				October											0		0	
				November												0	0	
				December													0	
				FPN 08-1022 Total	0	0	0	0	0	0	0	0	0	0	0	0	0	
				December Inservice including AFUDC	7,728,181												7,728,181	
				Monthly Inservice													0	
				January		0											0	
				February			0										0	
				March				0									0	
				April					0								0	
				May						0							0	
				June							0						0	
				July								0					0	
				August									0				0	
				September										0			0	
				October											0		0	
				November												0	0	
				December													0	
				FPN 08-1022 Total	7,728,181	0	0	0	0	0	0	0	0	0	0	0	7,728,181	
																Control	7,728,181	

DUQUESNE LIGHT COMPANY  
 FUNDING PROJECT NUMBER 08-1023 LEGIONVILLE

In Service

	Total	AFUDC Debt	AFUDC Equity	Net CWIP	December (Dec Ytd Inc AFUDC)	Net of AFUDC												Total	
						January	February	March	April	May	June	July	August	September	October	November	December		
<b>S1244 Legionville SS Expand 138kV Station</b>																			
December 2021 balance	4325447	0	0	4,325,447	4,325,447														4,325,447
January				0		0													0
February				0			0												0
March				0				0											0
April				0					0										0
May				0						0									0
June				0							0								0
July				0								0							0
August				0									0						0
September				0										0					0
October				0											0				0
November				0												0			0
December				0														0	0
<b>Final</b>	<b>4,325,447</b>	<b>0</b>	<b>0</b>	<b>4,325,447</b>															
<b>L0693 WAR Re-arrange Transmission lines jan2010 in service</b>																			
December 2021 balance	1226795	0	0	1,226,795	1,226,795														1,226,795
January				0		0													0
February				0			0												0
March				0				0											0
April	0			0					0										0
May	0			0						0									0
June	0			0							0								0
July	0			0								0							0
August	0			0									0						0
September	0			0										0					0
October	0			0											0				0
November	0			0												0			0
December	0			0														0	0
<b>Final</b>	<b>1,226,795</b>	<b>0</b>	<b>0</b>	<b>1,226,795</b>															
<b>S1772 Valley SS install Z84 Line Position</b>																			
December 2021 balance	808207.41	0	0	808,207	808,207														808,207
January				0		0													0
February				0			0												0
March				0				0											0
April				0					0										0
May				0						0									0
June				0							0								0
July				0								0							0
August				0									0						0
September				0										0					0
October				0											0				0
November				0												0			0
December				0														0	0
<b>Final</b>	<b>808,207</b>	<b>0</b>	<b>0</b>	<b>808,207</b>															

DUQUESNE LIGHT COMPANY  
 FUNDING PROJECT NUMBER 08-1023 LEGIONVILLE

In Service

	Total	AFUDC Debt	AFUDC Equity	Net CWIP	December (Dec Ytd Inc AFUDC)	Net of AFUDC												Total
						January	February	March	April	May	June	July	August	September	October	November	December	
Total all work orders	6,360,449	0	0	6,360,449														
Allowable Dec 2005 AFUDC		0	0	0														
Total allowable basis			Control	6,360,449														
FPN 08-1023			December CWIP including AFUDC Monthly CWIP Net of AFUDC		0		0										0	
			January														0	
			February														0	
			March														0	
			April														0	
			May														0	
			June														0	
			July														0	
			August														0	
			September														0	
			October														0	
			November														0	
			December														0	
			total Cwip		6,360,449		0	0	0	0	0	0	0	0	0	0	0	
			In Service				0										6,360,449	
			January														0	
			February					0									0	
			March						0								0	
			April							0							0	
			May														0	
			June								0						0	
			July									0					0	
			August										0				0	
			September											0			0	
			October												0		0	
			November													0	0	
			December														0	
			total in service		6,360,449		0	0	0	0	0	0	0	0	0	0	6,360,449	
			FPN 08-1023 Total		0		0	0	0	0	0	0	0	0	0	0	6,360,449	
																Control Variance	0	

DUQUESNE LIGHT COMPANY  
 FUNDING PROJECT NUMBER 08-1024 PLUM

NOTE PROJECT POSTPONED CREDIT, DTEP IN DECEMBER 2011

Close Posted

	Total	AFUDC Debt	AFUDC Equity	Net CWIP	December (Dec Ytd) Inc AFUDC	Net of AFUDC												Total
						January	February	March	April	May	June	July	August	September	October	November	December	
<b>S1736 Universal SS-Inst 138KV Line Positi</b>																		
December 2021 balance	0	0	0	0	0													0
January						0												0
February							0											0
March								0										0
April									0									0
May										0								0
June											0							0
July												0						0
August													0					0
September														0				0
October															0			0
November																0		0
December		0	0	0													0	0
<b>Final</b>		0	0	0														0
<b>L0622 Plum SS Install 138kv line</b>																		
December 2021 balance	879,167	0.00	0.00	879,167	879,167													879,167
January		0		0		0												0
February		0		0			0											0
March				0				0										0
April									0									0
May										0								0
June											0							0
July												0						0
August													0					0
September														0				0
October															0			0
November																0		0
December																	0	0
<b>Final</b>	879,167	0.00	0.00	879,167														0
<b>S1804 Plum SS Install Z154 Line Position</b>																		
December 2021 balance	628,410	0.00	0.00	628,410	628,410													628,410
January				0		0												0
February				0			0											0
March				0				0										0
April									0									0
May										0								0
June											0							0
July												0						0
August													0					0
September														0				0
October															0			0
November																0		0
December																	0	0
<b>Final</b>	628,410	0.00	0.00	628,410														0

DUQUESNE LIGHT COMPANY  
FUNDING PROJECT NUMBER 08-1024 PLUM

NOTE PROJECT POSTPONED CREDIT, DTEP IN DECEMBER 2011

Close Posted

	Total	AFUDC Debt	AFUDC Equity	Net CWIP	December (Dec Ytd) Inc AFUDC	Net of AFUDC												Total
						January	February	March	April	May	June	July	August	September	October	November	December	
<b>S1950 Universal SS rpace breaker 80&amp;85</b>																		
December 2021 balance	2,546,151	0.00	0.00	2,546,151	2,546,151													2,546,151
January				0		0												0
February				0			0											0
March				0				0										0
April				0					0									0
May				0						0								0
June				0							0							0
July				0								0						0
August				0									0					0
September				0										0				0
October				0											0			0
November				0												0		0
December				0													0	0
<b>Final</b>	<b>2,546,151</b>	<b>0.00</b>	<b>0.00</b>	<b>2,546,151</b>														
	<b>Total</b>	<b>Afudc Debt</b>	<b>Afudc Equity</b>	<b>Net Cwip</b>														
Total all work orders	4,053,728	0	0	4,053,728														
Allowable Dec 2005 AFUDC		0.00	0.00	0														
Total allowable basis			Control	<b>4,053,728</b>														
FPN 05-1024			December CWIP including AFUDC		4,053,728													4,053,728
			Monthly CWIP Net of AFUDC															
			January			0												0
			February				0											0
			March					0										0
			April						0									0
			May							0								0
			June								0							0
			July									0						0
			August										0					0
			September											0				0
			October												0			0
			November													0		0
			December														0	0
			FPN 05-1023 Total		<b>4,053,728</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>4,053,728</b>
			January			0												0
			February				0											0
			March					0										0
			April						0									0
			May							0								0
			June								0							0
			July									0						0
			August										0					0
			September											0				0
			October												0			0
			November													0		0
			December														0	0
			Total in Service		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
			Total FPN		<b>4,053,728</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>4,053,728</b>
																	Control	<b>4,053,728</b>
																	Variance	<b>0</b>

DUQUESNE LIGHT COMPANY  
 FUNDING PROJECT NUMBER 05-1006 ELRAMA

Closed Posted

				December (Dec Ytd Inc AFUDC)	January	February	March	Net of AFUDC April	May	June	July	August	September	October	November	December	Total	
	Total	AFUDC Debt	AFUDC Equity	Net CWIP														
<b>S1003</b>	<b>Elrama - Replace Auto Trmr and Install Breaker</b>																	
December 2021 balance	1,306,023	0	0	1,306,023	1,306,023													1,306,023
January				0	0													0
February				0		0												0
March				0			0											0
April				0				0										0
May				0					0									0
June				0						0								0
July				0							0							0
August				0								0						0
September				0									0					0
October				0										0				0
November				0											0			0
December				0												0		0
Final	1,306,023	0	0	1,306,023														

  

	Total	AFUDC Debt	AFUDC Equity	Net CWIP
Total all work orders	1,306,023	0	0	1,306,023
Allowable Dec 2005 AFUDC		0	0	0
Total allowable basis		Control		1,306,023

  

FPN 05-1006	December CWIP including AFUDC Monthly CWIP Net of AFUDC	January	February	March	April	May	June	July	August	September	October	November	December	Total
		0												0
			0											0
				0										0
					0									0
						0								0
							0							0
								0						0
									0					0
										0				0
											0			0
												0		0
													0	0
														0
														0
Total Cwip		0	0	0	0	0	0	0	0	0	0	0	0	0

  

FPN 05-1006	December CWIP including AFUDC Monthly CWIP Net of AFUDC	January	February	March	April	May	June	July	August	September	October	November	December	Total	
		1,306,023												1,306,023	
														0	
														0	
														0	
														0	
														0	
														0	
														0	
														0	
														0	
														0	
														0	
														0	
														0	
Total In service		0	0	0	0	0	0	0	0	0	0	0	0	1,306,023	
FPN 05-1006 Total		0	0	0	0	0	0	0	0	0	0	0	0	1,306,023	
														Control	1,306,023
															0

DUQUESNE LIGHT COMPANY  
 FUNDING PROJECT NUMBER 06-0026 Z-82 RECONDUCTOR

	Total	AFUDC Debt	AFUDC Equity	Net CWIP	December (Dec Ytd) Inc AFUDC	Net of AFUDC												Total	
						January	February	March	April	May	June	July	August	September	October	November	December		
<b>L0686 Reconductor Phillips Valley Z82 Phase 1</b>																			
December 31, 2021	2,844,817.05	-	-	2,844,817.05	2,844,817.05														2,844,817
January				-		0													0
February				-			0												0
March				-				0											0
April				-					0										0
May				-						0									0
June				-							0								0
July				-								0							0
August				-									0						0
September				-										0					0
October				-											0				0
November				-												0			0
December				-													0		0
<b>Final</b>	<b>2,844,817.05</b>	<b>-</b>	<b>-</b>	<b>2,844,817.05</b>															
<b>L0714 Reconductor Phillips Valley Z82 Phase 2</b>																			
December 2021 balance	2,958,436.00	-	-	2,958,436.00	2,958,436.00														2,958,436
January				-		0													0
February				-			0												0
March				-				0											0
April				-					0										0
May				-						0									0
June				-							0								0
July				-								0							0
August				-									0						0
September				-										0					0
October				-											0				0
November				-												0			0
December				-													0		0
<b>Final</b>	<b>2,958,436.00</b>	<b>-</b>	<b>-</b>	<b>2,958,436.00</b>															



DUQUESNE LIGHT COMPANY  
 FUNDING PROJECT NUMBER 06-0026 Z-82 RECONDUCTOR

	Total	AFUDC		Net CWIP	December (Dec Ytd) Inc AFUDC	Net of AFUDC												Total
		Debt	Equity			January	February	March	April	May	June	July	August	September	October	November	December	
Total all work orders	5,803,253.05	-	-	5,803,253.05														
Allowable Dec 2005 AFUDC	-	-	-	-														
Total allowable basis				Control 5,803,253.05														
FPN 06-0026																		
				December CWIP including AFUDC	-													0
				Monthly CWIP Net of AFUDC														0
				January		0												0
				February			0											0
				March				0										0
				April					0									0
				May						0								0
				June							0							0
				July								0						0
				August									0					0
				September										0				0
				October											0			0
				November												0		0
				December													0	0
				Cwip total	-	0	0	0	0	0	0	0	0	0	0	0	0	0
					5,803,253.05													5,803,253
				January														0
				February														0
				March														0
				April					0									0
				May						0								0
				June							0							0
				July								0						0
				August									0					0
				September										0				0
				October											0			0
				November												0		0
				December													0	0
				In service total	5,803,253.05	0	0	0	0	0	0	0	0	0	0	0	0	5,803,253
				Total FPN	5,803,253.05	0	0	0	0	0	0	0	0	0	0	0	0	5,803,253
																	Control	5,803,253

DUQUESNE LIGHT COMPANY  
 FUNDING PROJECT NUMBER 10-0017  
 Eliminate Phillips SS

	Total	AFUDC Debt	AFUDC Equity	Net CWIP	December (Dec Ytd) Inc AFUDC	January	February	March	Net of AFUDC April	May	June	July	August	September	October	November	December	Total	
<b>S2125 Phillips SS Eliminate Transmission</b>																			
December 31, 2021	-1	0	0	0	0														0
January				0		0													0
February				0															0
March				0															0
April				0															0
May				0															0
June				0															0
July				0															0
August				0															0
September				0															0
October				0															0
November				0															0
December				0															0
<b>Final</b>	-1	0	0	0															0
<b>S2228 Phillips SS Eliminate Transmission</b>																			
Dec-21	0	0	0	0	0														0
January	0			0		0													0
February	0			0			0												0
March	0			0				0											0
April	0			0					0										0
May Unitized to COR				0						0									0
June				0							0								0
July				0								0							0
August				0									0						0
September				0										0					0
October				0											0				0
November				0												0			0
December				0														0	0
<b>Final</b>	0	0	0	0															0

**DUQUESNE LIGHT COMPANY**  
**FUNDING PROJECT NUMBER 10-0017**  
Eliminate Phillips SS

	Total	AFUDC Debt	AFUDC Equity	Net CWIP	December (Dec Ytd) Inc AFUDC	January	February	March	Net of AFUDC April	May	June	July	August	September	October	November	December	Total
	Total	AFUDC Debt	AFUDC Equity	Net CWIP														
Total all work orders	-1	0	0	0														
Allowable Dec 2005 AFUDC		0.00	0.00	0														
Total allowable basis			Control	0														
FPN 10-0017					0													0
December CWIP including AFUDC					0													0
Monthly CWIP Net of AFUDC																		0
January																		0
February																		0
March																		0
April																		0
May																		0
June																		0
July																		0
August																		0
September																		0
October																		0
November																		0
December																		0
Cwip total					0	0	0	0	0	0	0	0	0	0	0	0	0	0
January					0	0												0
February							0											0
March								0										0
April									0									0
May										0								0
June											0							0
July												0						0
August													0					0
September														0				0
October															0			0
November																0		0
December																	0	0
In service total					0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total FPN					0	0	0	0	0	0	0	0	0	0	0	0	Control	0



**Duquesne Light Company**  
**Summary of 2023 Brady Alternative Transmission Plant Balances by Month**

A CWIP to date  
 At December 31, 2022 (0)

B Plant in Service to Date  
 At December 31, 2022 155,913,693

C1 CWIP without AFUDC	Monthly Actual	Cumulative
December 31 2022	(0)	
January	0	(0)
February	0	(0)
March	0	(0)
April	0	(0)
May	0	(0)
June	0	(0)
July	0	(0)
August	0	(0)
September	0	(0)
October	0	(0)
November	0	(0)
December 31, 2023	0	(0)

C2 Plant in Service	Monthly Actual	Cumulative
December 31 2022	155,913,693	
January	0	155,913,693
February	0	155,913,693
March	0	155,913,693
April	0	155,913,693
May	0	155,913,693
June	0	155,913,693
July	0	155,913,693
August	0	155,913,693
September	0	155,913,693
October	0	155,913,693
November	0	155,913,693
December 31, 2023	0	155,913,693

**Duquesne Light Company**  
**Cumulative Summary of 2023 "Other" Transmission Projects by Month**

	Beginning Balance	Capital Expenditures	Transfers To in service	Ending CWIP
CWIP December 31, 2021				(0)
January	(0)	0	0	(0)
February	(0)	0	0	(0)
March	(0)	0	0	(0)
April	(0)	0	0	(0)
May	(0)	0	0	(0)
June	(0)	0	0	(0)
July	(0)	0	0	(0)
August	(0)	0	0	(0)
September	(0)	0	0	(0)
October	(0)	0	0	(0)
November	(0)	0	0	(0)
December 31, 2022	(0)	0	0	(0)
Total		0	0	

	Beginning Balance	Transfers From CWIP	Retirements	Ending Plant In Service
Plant in service December 31, 2021				155,913,693
January	155,913,693	0	0	155,913,693
February	155,913,693	0	0	155,913,693
March	155,913,693	0	0	155,913,693
April	155,913,693	0	0	155,913,693
May	155,913,693	0	0	155,913,693
June	155,913,693	0	0	155,913,693
July	155,913,693	0	0	155,913,693
August	155,913,693	0	0	155,913,693
September	155,913,693	0	0	155,913,693
October	155,913,693	0	0	155,913,693
November	155,913,693	0	0	155,913,693
December 31, 2022	155,913,693	0	0	155,913,693
Total		0	0	

Duquesne Light Company

Project Complete		(A) 31-Dec-22 Project To Date CWIP	(B) 31-Dec-22 Project To Date PIS	(C1) RTEP CWIP 2023												Total CWIP
EPN	Project			January	February	March	April	May	June	July	August	September	October	November	December	
<b>Brady Alternative Phase 1</b>																
10-0013	Trans Capacity FORBES	-	24,942,135.85	-	-	-	-	-	-	-	-	-	-	-	-	-
10-0015	Trans Capacity HPPF PIPE CABLE SYS	-	45,938,204.19	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Brady Alternative Phase 2</b>																
10-0034	Brady Alternative 2A	-	19,395,282.97	-	-	-	-	-	-	-	-	-	-	-	-	-
11-0014	Brady alternative 2B	(0)	65,638,069.61	-	-	-	-	-	-	-	-	-	-	-	-	(0)
Total		(0)	155,913,692.62	-	-	-	-	-	-	-	-	-	-	-	-	(0)
Cumulative total				(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)

Duquesne Light Company

Project Complete		(C2) RTEP 2023 Placed in service												Total In Service To Date	Total CWIP & In Service	Control	Variance	
EPN	Project	January	February	March	April	May	June	July	August	September	October	November	December					
Brady Alternative Phase 1																		
10-0013	Trans Capacity FORBES	-	-	-	-	-	-	-	-	-	-	-	-	-	24,942,135.85	24,942,135.85	24,942,135.85	-
10-0015	Trans Capacity HPPF PIPE CABLE SYS	-	-	-	-	-	-	-	-	-	-	-	-	-	45,938,204.19	45,938,204.19	45,938,204.19	-
Brady Alternative Phase 2																		
10-0034	Brady Alternative 2A	-	-	-	-	-	-	-	-	-	-	-	-	-	19,395,282.97	19,395,282.97	19,395,282.97	-
11-0014	Brady alternative 2B	-	-	-	-	-	-	-	-	-	-	-	-	-	65,638,069.61	65,638,069.56	65,638,069.56	-
Total		-	-	-	-	-	-	-	-	-	-	-	-	-	155,913,692.62	155,913,692.57	155,913,692.57	-
Cumulative total		155,913,692.62	155,913,692.62	155,913,692.62	155,913,692.62	155,913,692.62	155,913,692.62	155,913,692.62	155,913,692.62	155,913,692.62	155,913,692.62	155,913,692.62	155,913,692.62	155,913,692.62	-	155,913,692.57		



**DUQUESNE LIGHT COMPANY**  
**FUNDING PROJECT NUMBER 10-0015**

**In service**  
**Closed Posted/cancelled**

Additions only (no RWIP included)

Closed posted  
 In service

L0821 December 31, 2021	Charges	AFUDC Debt	AFUDC Equity	Net CWIP	December Balance WO AFUDC	January	February	March	April	May	June	July	August	September	October	November	December	Total	
						January	February	March	April	May	June	July	August	September	October	November	December		
<b>Construct Carson-Forbes Line</b>																			
December 31, 2021	8,709,397.25	0.77	0.48	8,709,396	8,709,396														8,709,396
January						0													
February							0												
March								0											
April									0										
May										0									
June											0								
July												0							
August													0						
September														0					
October															0				
November																0			
December																	0		
<b>Total</b>	8,709,397	1	0	8,709,396															0
<b>L0822 Construct Forbes-Oakland Z48 line</b>																			
December 31, 2021	8,758,104	0	0	8,758,104	8,758,104														8,758,104
January						0													
February							0												
March								0											
April									0										
May										0									
June											0								
July												0							
August													0						
September														0					
October															0				
November																0			
December																	0		
<b>Total</b>	8,758,104	0	0	8,758,104															0
<b>L0823 Construct Brunot Island -Forbes Z46</b>																			
December 31, 2021	19,663,451	0	0	19,663,451	19,663,451														19,663,451
January						0													
February							0												
March								0											
April									0										
May										0									
June											0								
July												0							
August													0						
September														0					
October															0				
November																0			
December																	0		
<b>total</b>	19,663,451	0	0	19,663,451															0
<b>S2069 BI SS P1 New Breakers ckt no. 66201</b>																			
December 31, 2021	(1)	0	0	(1)	(1)														(1)
January						0													
February							0												
March								0											
April									0										
May										0									
June											0								
July												0							
August													0						
September														0					
October															0				
November																0			
December																	0		
<b>total</b>	(1)	0	0	(1)															0
<b>S2070 BI Forbes ckt no. 66201 -P4</b>																			
December 31, 2021	0	0	0	0	0														0
January						0													
February							0												
March								0											
April									0										
May										0									
June											0								
July												0							
August													0						
September														0					
October															0				
November																0			
December																	0		
<b>Total</b>	0	0	0	0															0

**DUQUESNE LIGHT COMPANY**  
**FUNDING PROJECT NUMBER 10-0015**

**In service**  
**Closed Posted/cancelled**

Additions only (no RWIP included)

Closed posted  
 In service

	Charges	AFUDC		Net CWIP	December Balance WO AFUDC	Closed posted In service												Total	
		Debt	Equity			January	February	March	April	May	June	July	August	September	October	November	December		
<b>S2115</b>	<b>Oakland SS Upgrade Bkr &amp; protection</b>																		
December 31, 2021	1,589,480	0	0	1,589,480	1,589,480														1,589,480
January				0		0													
February				0			0												
March				0				0											
April				0					0										
May				0						0									
June				0							0								
July				0								0							
August				0									0						
September				0										0					
October				0											0				
November				0												0			
December				0													0		
<b>Final</b>	1,589,480	0	0	1,589,480															
<b>S2116</b>	<b>J&amp;L Southside SS Elim 69kv &amp; up HPPF</b>																		
December 31, 2021	1,839,368.18	(0.11)	(0.15)	1,839,368.44	1,839,368														1,839,368
January				0		0													
February				0			0												
March				0				0											
April				0					0										
May				0						0									
June				0							0								
July				0								0							
August				0									0						
September				0										0					
October				0											0				
November				0												0			
December				0													0		
<b>Total</b>	1,839,368	(0)	(0)	1,839,368															
<b>S2119</b>	<b>Carson SS - Upgrade Z86 protection</b>																		
December 31, 2021	868,517	0	0	868,517	868,517														868,517
January				0		0													
February				0			0												
March				0				0											
April				0					0										
May				0						0									
June				0							0								
July				0								0							
August				0									0						
September				0										0					
October				0											0				
November				0												0			
December				0													0		
<b>Final</b>	868,517	0	0	868,517															
<b>S2265</b>	<b>Bl SS Install Upgrade Bl-Forbes Z46</b>																		
December 31, 2021	3,772,924	0	0	3,772,924	3,772,924														3,772,924
January				0		0													
February				0			0												
March				0				0											
April				0					0										
May				0						0									
June				0							0								
July				0								0							
August				0									0						
September				0										0					
October				0											0				
November				0												0			
December				0													0		
<b>Final</b>	3,772,924	0	0	3,772,924															
<b>S2267</b>	<b>Forbes SS Upgrade Oil house equipment</b>																		
December 31, 2021	670,364	111	365	669,888	669,888														669,888
January				0		0													0
February				0			0												0
March				0				0											0
April				0					0										0
May				0						0									0
June				0							0								0
July				0								0							0
August				0									0						0
September				0										0					0
October				0											0				0
November				0												0			0
December				0													0		0
<b>Final</b>	670,364	111	365	669,888															

**DUQUESNE LIGHT COMPANY**  
**FUNDING PROJECT NUMBER 10-0015**

**In service**  
**Closed Posted/cancelled**

Additions only (no RWIP included)

Closed posted  
 In service

	Charges	Additions only (no RWIP included)			December Balance WO AFUDC	January	February	March	April	May	June	July	August	September	October	November	December	Total
		AFUDC Debt	AFUDC Equity	Net CWIP														
<b>360549 BI Power Station Install oil plant service</b>																		
December 31, 2021	0	(0)	0	(0)	(0)													
January					0	0												
February					0	0												
March					0		0											
April					0			0										
May					0				0									
June					0					0								
July					0							0						
August					0								0					
September					0									0				
October					0										0			
November reprinted to 10-0014					0											0		
December					0												0	
<b>Final</b>	0	(0)	0	(0)	(0)													
<b>S2591 B. I. SS upgrade Station T equip. Date as complete in June did not move from cwip</b>																		
December 31, 2021	2,976	0	1	2,975	2,975													
January					0													
February					0													
March					0													
April					0													
May					0													
June					0					0								
July					0							0						
August					0								0					
September					0									0				
October					0										0			
November					0											0		
December					0												0	
	2,976	0	1	2,975														
<b>S2592 Carson SS upgrade Station T equipment</b>																		
December 31, 2021	64,102	(0)	0	64,102	64,102													
January					0													
February					0													
March					0													
April					0													
May					0													
June					0					0								
July					0							0						
August					0								0					
September					0									0				
October					0										0			
November					0											0		
December					0												0	
	64,102	(0)	0	64,102														
<b>L0912 Z-86 added UG cable and Splice</b>																		
December 31, 2021	-	-	-	0	0													
January					0													
February					0													
March					0													
April					0													
May					0													
June					0						0							
July					0							0						
August					0								0					
September					0									0				
October					0										0			
November					0											0		
December					0												0	
<b>Total</b>	0	0	0	0	0													

**DUQUESNE LIGHT COMPANY**  
**FUNDING PROJECT NUMBER 10-0015**

**In service**  
**Closed Posted/cancelled**

Additions only (no RWIP included)

Closed posted  
 In service

Charges	AFUDC Debt	AFUDC Equity	Net CWIP	December Balance WO AFUDC	January	February	March	April	May	June	July	August	September	October	November	December	Total	
381496 32 Sarah St Southside (hold off repointed in error???)																		
December 31, 2021	0	0	0	0													0	
January				0		0											0	
February				0			0										0	
March				0				0									0	
April				0					0								0	
May				0													0	
June				0						0							0	
July				0							0						0	
August				0								0					0	
September				0									0				0	
October				0										0			0	
November repointed to 10-0014				0											0		0	
December				0													0	
<b>Placeholder for new work order</b>																		
December 31, 2021				0													0	
January	0			0													0	
February	0			0													0	
March	0			0													0	
April	0			0													0	
May	0			0													0	
June	0			0						0							0	
July	0			0							0						0	
August	0			0								0					0	
September	0			0									0				0	
October	0			0										0			0	
November	0			0													0	
December	0			0													0	
<b>Total</b>	<b>45,938,683</b>	<b>112</b>	<b>367</b>	<b>45,938,204</b>														
Total all work orders																	0	
Allowable Dec 2005 AFUDC																	0	
Total allowable basis																	<b>45,938,204</b>	
<b>December 31, 2022 CWIP</b>																		
January				0													0	
February				0													0	
March				0													0	
April				0													0	
May				0													0	
June				0						0							0	
July				0							0						0	
August				0								0					0	
September				0									0				0	
October				0										0			0	
November				0											0		0	
December				0													0	
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Dec 31, 2022 in service balance</b>																		
January				45,938,204													45,938,204	
February				0													0	
March				0													0	
April				0													0	
May				0													0	
June				0						0							0	
July				0							0						0	
August				0								0					0	
September				0									0				0	
October				0										0			0	
November				0											0		0	
December				0													0	
<b>Total In service</b>	<b>45,938,204</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>45,938,204</b>	
<b>Total FPN</b>	<b>45,938,204</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>45,938,204</b>	
																	Control Variance	0

DUQUESNE LIGHT COMPANY  
 FUNDING PROJECT NUMBER 10-0013

	Total	AFUDC Debt	AFUDC Equity	Code	Net CWIP	December Cwip WO AFUDC	January	February	March	April	May	Net of AFUDC						Total	
				Final In service								June	July	August	September	October	November		December
<b>S2071</b>																			
Forbes SS Upgrade AIS to GIS																			
December 2021 balance	24,942,134	0	0		24,942,134	24,942,134													24,942,134.33
January					0		-												-
February					0			-											-
March					0				-										-
April					0					-									-
May					0						-								-
June					0							-							-
July					0								-						-
August					0									-					-
September					0											-			-
October					0													-	-
November					0														-
December					0														-
<b>Final</b>	24,942,134	0	0	Report total	24,942,134														
	0			G L total	<b>24,942,308</b>														
					(174)														
Place holder for future work						0													-
January					0		-												-
February					0			-											-
March					0				-										-
April					0					-									-
May					0						-								-
June					0							-							-
July					0								-						-
August					0									-					-
September					0											-			-
October					0													-	-
November					0														-
December					0														-
(Verified) Total	0	0	0		0														
Place holder for future work						0													-
January					0		-												-
February					0			-											-
March					0				-										-
April					0					-									-
May					0						-								-
June					0							-							-
July					0								-						-
August					0									-					-
September					0														-
October					0														-
November					0														-
December					0														-
(Verified Sept) Total	0	0	0		0														
Place holder for future work						0													-
January					0		-												-
February					0			-											-
March					0				-										-
April					0					-									-
May					0						-								-
June					0							-							-
July					0								-						-
August					0									-					-
September					0														-
October					0														-
November					0														-
December					0														-
(Verified) Total	0	0	0		0														

DUQUESNE LIGHT COMPANY  
FUNDING PROJECT NUMBER 10-0013

	Total	AFUDC Debt	AFUDC Equity	Net CWIP	Code Final In service	December Cwip WO AFUDC	Net of AFUDC												Total
							January	February	March	April	May	June	July	August	September	October	November	December	
Total all work orders	24,942,134	0	0	24,942,134															
Allowable Dec 2005 AFUDC		0	0	0															
Total allowable basis				24,942,134															
FPN 10-0013 Feb 2011 Variance	\$17,328,982.05	December T.T.D. CWIP including AFUDC				0													-
	7,613,152	Monthly CWIP Net of AFUDC				0													-
					January														-
					February														-
					March														-
					April														-
					May														-
					June														-
					July														-
					August														-
					September														-
					October														-
					November														-
					December														-
				Total CWIP		0	-	-	-	-	-	-	-	-	-	-	-	-	-
						24,942,136													24,942,135.85
					January		-												-
					February			-											-
					March				-										-
					April					-									-
					May						-								-
					June							-							-
					July								-						-
					August									-					-
					September										-				-
					October											-			-
					November												-		-
					December														-
				2022 Total In Service		24,942,136	-	-	-	-	-	-	-	-	-	-	-	-	24,942,135.85
				FPN 10-0013 Total		24,942,136	-	-	-	-	-	-	-	-	-	-	-	-	24,942,135.85
																			Control Variance
																			24,942,136
																			-

DUQUESNE LIGHT COMPANY  
 FUNDING PROJECT NUMBER 10-0034

	Total	AFUDC Debt	AFUDC Equity	Code Final In service Net CWIP	December Cwip WO AFUDC	Net of AFUDC												Total
						January	February	March	April	May	June	July	August	September	October	November	December	
<b>382792 relocate Guy Pole in Southside SS</b>																		
December 31, 2021	0	0	0	0	0													0
January				0	0	0												0
February				0	0	0	0											0
March				0	0	0	0	0										0
April				0	0	0	0	0	0									0
May				0	0	0	0	0	0	0								0
June				0	0	0	0	0	0	0	0							0
July				0	0	0	0	0	0	0	0	0						0
August				0	0	0	0	0	0	0	0	0	0					0
September				0	0	0	0	0	0	0	0	0	0	0				0
October				0	0	0	0	0	0	0	0	0	0	0	0			0
November				0	0	0	0	0	0	0	0	0	0	0	0	0		0
December				0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>													<b>0</b>
<b>L0839 Relocate Z-86 (under Parkway)</b>																		
December 31, 2021	615,265	(0)	(1)	615,266	615,266													615,266
January				0	0	0												0
February				0	0	0	0											0
March				0	0	0	0	0										0
April				0	0	0	0	0	0									0
May				0	0	0	0	0	0	0								0
June				0	0	0	0	0	0	0	0							0
July				0	0	0	0	0	0	0	0	0						0
August				0	0	0	0	0	0	0	0	0	0					0
September				0	0	0	0	0	0	0	0	0	0	0				0
October				0	0	0	0	0	0	0	0	0	0	0	0			0
November				0	0	0	0	0	0	0	0	0	0	0	0	0		0
December				0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>total</b>	<b>615,265</b>	<b>(0)</b>	<b>(1)</b>	<b>615,266</b>	<b>615,266</b>													<b>615,266</b>
<b>L0840 Relocate z-48 Underground</b>																		
December 31, 2021	2,021,493	(0)	(0)	2,021,494	2,021,494													2,021,494
January				0	0	0												0
February				0	0	0	0											0
March				0	0	0	0	0										0
April				0	0	0	0	0	0									0
May				0	0	0	0	0	0	0								0
June				0	0	0	0	0	0	0	0							0
July				0	0	0	0	0	0	0	0	0						0
August				0	0	0	0	0	0	0	0	0	0					0
September				0	0	0	0	0	0	0	0	0	0	0				0
October				0	0	0	0	0	0	0	0	0	0	0	0			0
November				0	0	0	0	0	0	0	0	0	0	0	0	0		0
December				0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>total</b>	<b>2,021,493</b>	<b>(0)</b>	<b>(0)</b>	<b>2,021,494</b>	<b>2,021,494</b>													<b>2,021,494</b>
<b>L0841 Construct Oakland Z-47</b>																		
December 31, 2021	9,653,116	0	(0)	9,653,116	9,653,116													9,653,116
January				0	0	0												0
February				0	0	0	0											0
March				1,560	1,560	1,560	1,560											1,560
April				0	0	0	0	0										0
May				0	0	0	0	0	0									0
June				0	0	0	0	0	0	0								0
July				0	0	0	0	0	0	0	0							0
August				0	0	0	0	0	0	0	0	0						0
September				0	0	0	0	0	0	0	0	0	0					0
October				0	0	0	0	0	0	0	0	0	0	0				0
November				0	0	0	0	0	0	0	0	0	0	0	0			0
December				0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>total</b>	<b>9,654,677</b>	<b>0</b>	<b>(0)</b>	<b>9,654,677</b>	<b>9,654,677</b>													<b>9,654,677</b>

DUQUESNE LIGHT COMPANY  
FUNDING PROJECT NUMBER 10-0034

	Total	AFUDC Debt	AFUDC Equity	Code Final In service Net CWIP	December Cwip WO AFUDC	Net of AFUDC												Total
						January	February	March	April	May	June	July	August	September	October	November	December	
<b>L0853 Reconductor Z86 (overhd)</b>																		
December 31, 2021	1,471,107	(0)	(0)	1,471,108	1,471,108													
January				0		0												
February				0			0											
March				0				0										
April				0					0									
May				0						0								
June				0							0							
July				0								0						
August				0									0					
September				0										0				
October				0											0			
November				0												0		
December				0													0	
<b>total</b>	<b>1,471,107</b>	<b>(0)</b>	<b>(0)</b>	<b>1,471,108</b>														
<b>S2340 Construct Carson Oakland z-47</b>																		
December 31, 2021	1,511,045	(1)	(0)	1,511,046	1,511,046													
January	0			0		0												
February	0			0			0											
March	0			0				0										
April	0			0					0									
May	0			0						0								
June	0			0							0							
July	0			0								0						
August	0			0									0					
September	0			0										0				
October	0			0											0			
November	0			0												0		
December	0			0													0	
<b>total</b>	<b>1,511,045</b>	<b>(1)</b>	<b>(0)</b>	<b>1,511,046</b>														
<b>S2341 J&amp;L SouthsideSS Upgrade z-47 &amp; Z86</b>																		
December 31, 2021	1,455,535	1	(0)	1,455,535	1,455,535													
January	0			0		0												
February	0			0			0											
March	0			0				0										
April	0			0					0									
May	0			0						0								
June	0			0							0							
July	0			0								0						
August	0			0									0					
September	0			0										0				
October	0			0											0			
November	0			0												0		
December	0			0													0	
<b>total</b>	<b>1,455,535</b>	<b>1</b>	<b>(0)</b>	<b>1,455,535</b>														
<b>S2343 Carson SS upgrade Z47 and Z71</b>																		
December 31, 2021	2,664,496	(0)	(0)	2,664,497	2,664,497													
January	0			0		0												
February	0			0			0											
March	0			0				0										
April	0			0					0									
May	0			0						0								
June	0			0							0							
July	0			0								0						
August	0			0									0					
September	0			0										0				
October	0			0											0			
November	0			0												0		
December	0			0													0	
<b>total</b>	<b>2,664,496</b>	<b>(0)</b>	<b>(0)</b>	<b>2,664,497</b>														
<b>S2344 Forbes SS Upgrade Z86 cancelled</b>																		
December 31, 2021	4,661	0	0	4,661	4,661													
January	0			0		0												
February	0			0			0											
March	0			0				0										
April	0			0					0									
May	0			0						0								
June	0			0							0							
July	0			0								0						
August	0			0									0					
September	0			0										0				
October	0			0											0			
November	0			0												0		
December	0			0													0	
<b>Cancelled</b>	<b>4,661</b>	<b>0</b>	<b>0</b>	<b>4,661</b>														
				<b>(4,661)</b>														



DUQUESNE LIGHT COMPANY  
 FUNDING PROJECT NUMBER 10-0034

	Total	AFUDC Debt	AFUDC Equity	Code	December Cwip WO AFUDC	Net of AFUDC												Total
				Final In service		January	February	March	April	May	June	July	August	September	October	November	December	
<b>S2345 Dravosburg SS Upgrade Z71 Protection</b>																		
December 31, 2021	0	0	0	0	0													
January						0												
February							0											
March								0										
April									0									
May										0								
June											0							
July												0						
August													0					
September														0				
October															0			
November																0		
December																	0	
<b>Verified November 31, 2012</b>	0	0	0	0	0													
January							0											
February								0										
March									0									
April										0								
May											0							
June												0						
July													0					
August		0												0				
September															0			
October																0		
November																	0	
December																		0
(Verified) Total	0	0	0	0	0													
January							0											
February								0										
March									0									
April										0								
May											0							
June												0						
July													0					
August		0												0				
September															0			
October																0		
November																	0	
December																		0
(Verified) Total	0	0	0	0	0													
December 2021 Balance						0												
January							0											
February								0										
March									0									
April										0								
May											0							
June												0						
July													0					
August		0												0				
September															0			
October																0		
November																	0	
December																		0
(Verified) Total	0	0	0	0	0													

DUQUESNE LIGHT COMPANY  
 FUNDING PROJECT NUMBER 10-0034

	Total	AFUDC Debt	AFUDC Equity	Code Final In service Net CWIP	December Cwip WO AFUDC	Net of AFUDC												Total	
						January	February	March	April	May	June	July	August	September	October	November	December		
Total all work orders	19,398,280	(2)	(2)	19,398,283															
	19,398,280	0	0	19,398,283															
December 31, 2022 CWIP					0														0
January																			0
February																			0
March																			0
April																			0
May																			0
June																			0
July																			0
August																			0
September																			0
October																			0
November																			0
December																			0
Total CWIP					0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
January					19,395,283														19,395,283
February							0												0
March								0											0
April									0										0
May										0									0
June											0								0
July												0							0
August													0						0
September														0					0
October															0				0
November																0			0
December																	0		0
Total In Service					19,395,283	0	0	0	0	0	0	0	0	0	0	0	0	0	19,395,283
FPN 10-0034 Total					19,395,283	0	0	0	0	0	0	0	0	0	0	0	0	0	19,395,283
																		Control Variance	19,398,283 (3,000)

**DUQUESNE LIGHT COMPANY**  
**FUNDING PROJECT NUMBER 11-0014**  
**In service**  
**Closed Posted/Cancelled**

Additions only (no RWIP included)

Closed posted  
 In service

	Charges	AFUDC		Net CWIP	December Balance WO AFUDC	January	February	March	April	May	June	July	August	September	October	November	December	Total
		Debt	Equity															
<b>L0855 Construct BI-Carson 302 UG Phase 1</b>																		
December 31, 2021	2,071,714	0	0	2,071,714	2,071,714													
January	0			0		0												0
February	0			0			0											0
March	0			0				0										0
April	0			0					0									0
May	0			0						0								0
June	0			0							0							0
July	0			0								0						0
August	0			0									0					0
September	0			0										0				0
October	0			0											0			0
November	0			0												0		0
December	0			0													0	0
<b>Total</b>	2,071,714	0	0	2,071,714														
<b>L0857 Construct BI-Carson 302 UG Phase 2 In Service June 15, 2018</b>																		
December 31, 2021	10,604,695	0	1	10,604,694	10,604,694													
January	0			0		0												0
February	0			0			0											0
March	0			0				0										0
April	0			0					0									0
May	0			0						0								0
June	0			0							0							0
July	0			0								0						0
August	0			0									0					0
September	0			0										0				0
October	0			0											0			0
November	0			0												0		0
December	0			0													0	0
<b>Total</b>	10,604,695	0	1	10,604,694														
<b>L0858 Construct BI-Carson 302 UG Phase 3 In Service June 15, 2018</b>																		
December 31, 2021	5,303,603	0	(0)	5,303,603	5,303,603													
January	0			0		0												0
February	0			0			0											0
March	0			0				0										0
April	0			0					0									0
May	0			0						0								0
June	0			0							0							0
July	0			0								0						0
August	0			0									0					0
September	0			0										0				0
October	0			0											0			0
November	0			0												0		0
December	0			0													0	0
<b>Total</b>	5,303,603	0	(0)	5,303,603														
<b>L0859 Construct BI-Carson 302 UG Phase 4 In Service Nov 2015</b>																		
December 31, 2021	1,610,380	0	0	1,610,380	1,610,380													
January	0			0		0												0
February	0			0			0											0
March	0			0				0										0
April	0			0					0									0
May	0			0						0								0
June	0			0							0							0
July	0			0								0						0
August	0			0									0					0
September	0			0										0				0
October	0			0											0			0
November	0			0												0		0
December	0			0													0	0
<b>Total</b>	1,610,380	0	0	1,610,380														
<b>L0860 Construct BI-Carson 302 UG Phase 5 In Service June 15, 2018</b>																		
December 31, 2021	32,538,073	0	0	32,538,073	32,538,073													
January	0			0		0												0
February	0			0			0											0
March	0			0				0										0
April	0			0					0									0
May	0			0						0								0
June	0			0							0							0
July	0			0								0						0
August	0			0									0					0
September	0			0										0				0
October	0			0											0			0
November	0			0												0		0
December	0			0													0	0
<b>Total</b>	32,538,073	0	0	32,538,073														



DUQUESNE LIGHT COMPANY  
FUNDING PROJECT NUMBER 11-0014

In service  
Closed Posted/Cancelled

Additions only (no RWIP included)

Closed posted  
In service

	Charges	AFUDC		Net CWIP	December Balance WO AFUDC	January	February	March	April	May	June	July	August	September	October	November	December	Total
		Debt	Equity															
<b>S2413 CarsonSS upgrade Equipment In Service June 15, 2018</b>																		
December 31, 2021	6,772,587	0	0	6,772,587	6,772,587													6,772,587
January	0			0		0												0
February	0			0			0											0
March	0			0				0										0
April	0			0					0									0
May	0			0					0									0
June	0			0						0								0
July	0			0							0							0
August	0			0								0						0
September	0			0									0					0
October	0			0										0				0
November	0			0											0			0
December	0			0													0	0
<b>Total</b>	<b>6,772,587</b>	<b>0</b>	<b>0</b>	<b>6,772,587</b>														
<b>S2415 Arsenal SS Upgrade Ckt 307 equipment In Service Apr 2015</b>																		
December 31, 2021	157,274	0	0	157,274	157,274													157,274
January	0			0		0												0
February	0			0			0											0
March	0			0				0										0
April	0			0					0									0
May	0			0					0									0
June	0			0						0								0
July	0			0							0							0
August	0			0								0						0
September	0			0									0					0
October	0			0										0				0
November	0			0											0			0
December	0			0													0	0
<b>Total</b>	<b>157,274</b>	<b>0</b>	<b>0</b>	<b>157,274</b>														
<b>S2416 Dravosburg Swyd upgrade Z71 In Service Apr 2015</b>																		
December 31, 2021	352,001	0	0	352,001	352,001													352,001
January	0			0		0												0
February	0			0			0											0
March	0			0				0										0
April	0			0					0									0
May	0			0					0									0
June	0			0						0								0
July	0			0							0							0
August	0			0								0						0
September	0			0									0					0
October	0			0										0				0
November	0			0											0			0
December	0			0													0	0
<b>Total</b>	<b>352,001</b>	<b>0</b>	<b>0</b>	<b>352,001</b>														
<b>S2417 Bettis SS Upgrade Z-88 protection In Service Apr 2015</b>																		
December 31, 2021	32,072	0	0	32,072	32,072													32,072
January	0			0		0												0
February	0			0			0											0
March	0			0				0										0
April	0			0					0									0
May	0			0					0									0
June	0			0						0								0
July	0			0							0							0
August	0			0								0						0
September	0			0									0					0
October	0			0										0				0
November	0			0											0			0
December	0			0													0	0
<b>Total</b>	<b>32,072</b>	<b>0</b>	<b>0</b>	<b>32,072</b>														
<b>L0879 Construct BI-Carson 302 UG phase 2 CANCELLED</b>																		
December 31, 2021	0	0	0	0	0													0
January	0			0		0												0
February	0			0			0											0
March	0			0				0										0
April	0			0					0									0
May	0			0						0								0
June	0			0							0							0
July	0			0								0						0
August	0			0									0					0
September	0			0										0				0
October	0			0											0			0
November	0			0												0		0
December	0			0													0	0
<b>Cancelled</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>														

DUQUESNE LIGHT COMPANY  
FUNDING PROJECT NUMBER 11-0014

In service  
Closed Posted/cancelled

Additions only (no RWIP included)

Closed posted  
In service

	Charges	AFUDC		Net CWIP	December Balance WO AFUDC	January	February	March	April	May	June	July	August	September	October	November	December	Total
		Debt	Equity															
<b>L0962 Reconfigure Arsenal-Carson 307 OH In Service June 15, 2018</b>																		
December 31, 2021	46,429	0	0	0	46,429													0
January	0			0		0												0
February	0			0			0											0
March	0			0				0										0
April	0			0					0									0
May	0			0						0								0
June	0			0							0							0
July	0			0								0						0
August	0			0									0					0
September	(0)			(0)										(0)				(0)
October				0											0			0
November				0												0		0
December				0													0	0
<b>69</b>	<b>46,429</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>46,429</b>													
<b>S16249 - BI - PMH Switchgear and Ductbank Repointed to FPN 13-0024 (Aug 2018)</b>																		
December 31, 2021	(0)	0	(0)	(0)	(0)													0
January	0			0		0												0
February	0			0			0											0
March	0			0				0										0
April	0			0					0									0
May	0			0						0								0
June	0			0							0							0
July	0			0								0						0
August	0			0									0					0
September	0			0										0				0
October	0			0											0			0
November	0			0												0		0
December	0			0													0	0
	<b>(0)</b>	<b>0</b>	<b>(0)</b>	<b>(0)</b>	<b>(0)</b>													
<b>S3215 Carson SS-Install Access Road Removed to be repointed in APRIL 2018</b>																		
December 31, 2021	0	0	0	0	0													0
January	0			0		0												0
February	0			0			0											0
March	0			0				0										0
April	0			0					0									0
May	0			0						0								0
June	0			0							0							0
July	0			0								0						0
August	0			0									0					0
September	0			0										0				0
October	0			0											0			0
November	0			0												0		0
December	0			0													0	0
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>													
<b>S3309 Tecumseh SS - Station Security Removed to be repointed in APRIL 2018</b>																		
December 31, 2021	0			0	0													0
January	0			0		0												0
February	0			0			0											0
March	0			0				0										0
April	0			0					0									0
May	0			0						0								0
June	0			0							0							0
July	0			0								0						0
August	0			0									0					0
September	0			0										0				0
October	0			0											0			0
November	0			0												0		0
December	0			0													0	0
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>													

DUQUESNE LIGHT COMPANY  
 FUNDING PROJECT NUMBER 11-0014  
 In service  
 Closed Posted/cancelled

Additions only (no RWIP included)

Closed posted  
 In service

	Additions only (no RWIP included)			December Balance WO AFUDC	January	February	March	April	May	June	July	August	September	October	November	December	Total
	Charges	AFUDC Debt	AFUDC Equity		Net CWIP												
Placeholder for new work order																	
December 31, 2021				0	0												
January				0													
February				0													
March				0													
April				0													
May				0													
June				0													
July				0													
August				0													
September				0													
October				0													
November				0													
December				0													
	0	0	0	0													
Placeholder for new work order																	
December 31, 2021				(20,982)	0												
January				0													
February				0													
March				0													
April				0													
May				0													
June				0													
July				0													
August				0													
September				0													
October				0													
November				0													
December				0													
	0	0	0	(20,982)													
<b>Total</b>	<b>AFUDC Debt</b>	<b>AFUDC Equity</b>	<b>Net CWIP</b>														
65,659,053	0		65,638,070														
			0														
			65,638,070														
Total all work orders																	
Allowable Dec 2005 AFUDC																	
Total allowable basis																	
					(0)												(0)
					January												0
					February												0
					March												0
					April												0
					May												0
					June												0
					July												0
					August												0
					September												0
					October												0
					November												0
					December												0
					Total	(0)	0	0	0	0	0	0	0	0	0	0	(0)
					<b>Dec 31 in service balance</b>	65,638,070											65,638,070
					January												0
					February												0
					March												0
					April												0
					May												0
					June												0
					July												0
					August												0
					September												0
					October												0
					November												0
					December												0
					Total In service 2022	65,638,070	0	0	0	0	0	0	0	0	0	0	65,638,070
					Total FPN	65,638,070	0	0	0	0	0	0	0	0	0	0	65,638,070
																	Control Variance
																	(0)

\*Update formula to include any new projects "in service"

**Duquesne Light Company**  
**Summary of 2023 Transmission Plant Balances by Month**  
**Beaver Valley Deactivation Transmission Project**

A	CWIP to date	
	At December 31, 2022	7,260
B	Plant in Service to Date	
	At December 31, 2022	23,039,375

C1	CWIP without AFUDC (1)	Monthly Actual	Cumulative
	December 31 2022	7,260	
	January	-	7,260
	February	-	7,260
	March	-	7,260
	April	-	7,260
	May	-	7,261
	June	-	7,261
	July	-	7,261
	August	-	7,261
	September	-	7,261
	October	-	7,261
	November	9	7,270
	December 31, 2023	-	7,270

C2	Plant in Service (1)	Monthly Actual	Cumulative
	December 31, 2022	23,039,375	23,039,375
	January	0	23,039,375
	February	(1)	23,039,374
	March	0	23,039,374
	April	0	23,039,374
	May	(1,434)	23,037,940
	June	0	23,037,940
	July	0	23,037,940
	August	-	23,037,940
	September	-	23,037,940
	October	0	23,037,940
	November	76	23,038,016
	December 31, 2023	0	23,038,016

(1) Portions of the Beaver Valley Deactivation project are no longer included in the PJM RTEP as baseline upgrades and have been cancelled per the 9/23/21 PJM Notification of Designation of Construction Responsibility letter. The financial data in this file is reflective of the Company's actual general ledger activity. For presentation purposes within the FERC Formula rate filing, the Company has stopped reflecting monthly incentive CWIP beyond the cancellation date.



**Duquesne Light Company**  
**Cumulative Summary of 2022 "Other" Transmission Projects by Month**

	Beginning Balance	Capital Expenditures	Transfers To in service	Ending CWIP
CWIP December 31, 2022				7,260
January	7,260	-	0	7,260
February	7,260	(1)	(1)	7,260
March	7,260	-	0	7,260
April	7,260	-	0	7,260
May	7,260	(1,434)	(1,434)	7,260
June	7,260	-	0	7,260
July	7,260	-	0	7,260
August	7,260	-	-	7,260
September	7,260	-	-	7,260
October	7,260	-	0	7,260
November	7,260	85	76	7,269
December 31, 2023	7,269	-	0	7,269
Total		(1,350)	(1,359)	

	Beginning Balance	Transfers From CWIP	Retirements	Ending Plant In Service
Plant in service December 31, 2022				23,039,375
January	23,039,375	0	0	23,039,375
February	23,039,375	(1)	0	23,039,374
March	23,039,374	0	0	23,039,374
April	23,039,374	0	0	23,039,374
May	23,039,374	(1,434)	0	23,037,940
June	23,037,940	0	0	23,037,940
July	23,037,940	0	0	23,037,940
August	23,037,940	0	0	23,037,940
September	23,037,940	0	0	23,037,940
October	23,037,940	0	0	23,037,940
November	23,037,940	76	0	23,038,016
December 31, 2023	23,038,016	0	0	23,038,016
Total		(1,359)	0	

**DUQUESNE LIGHT COMPANY**  
**18-0037 BV Deactivation Transmission Project**

	Total Project 2022	2023 Spend												2023 YTD Spend	Total Project 2023		
		Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec				
<b>L1410 : Eirama-Wilson Z-11-Rearr. and Estab</b>																	
CWIP Balance w AFUDC	6,622,282															0	6,622,713
AFUDC Debt	(2)														0	(2)	
AFUDC Equity	0														0	0	
Inservice 6/2020 CP 10/2021															0		
<b>L1411 : Eirama-Wilson Z-17-Recon &amp; Estab</b>																	
CWIP Balance w AFUDC	6,269,236														0	6,273,122	
AFUDC Debt	0														0	0	
AFUDC Equity	0														0	0	
Inservice 6/2020 Transfer from 766433															0		
<b>L1412 : Dravosburg-Eirama Z-75-Rec.&amp;Estab</b>																	
CWIP Balance w AFUDC	8,948,465														0	8,949,267	
AFUDC Debt	0														0	0	
AFUDC Equity	0														0	0	
Inservice 12/2020 Completed															0		
<b>L1413 : Dravosburg-West Mifflin Z-73-Recond</b>																	
CWIP Balance w AFUDC	48,209														0	48,209	
AFUDC Debt	0														0	0	
AFUDC Equity	0														0	0	
Open															0		
<b>L1415 : Eirama-Mitchell Z-111-Rec.&amp;Establis</b>																	
CWIP Balance w AFUDC	475,928	0	(0)												(0)	475,928	
AFUDC Debt	0														0	0	
AFUDC Equity	0														0	0	
Inservice 6/2020 Completed															0		
<b>S3786 : Eirama SS-New Substation</b>																	
CWIP Balance w AFUDC	105,348														0	110,860	
AFUDC Debt	0														0	0	
AFUDC Equity	0														0	0	
Open															0		
<b>S3787 : Eirama SS-Establish Wilson Z-11</b>																	
CWIP Balance w AFUDC	0														0	0	
AFUDC Debt	0														0	0	
AFUDC Equity	0														0	0	
Open															0		
<b>S3789 : Eirama SS-Establish Wilson Z-17</b>																	
CWIP Balance w AFUDC	0														0	933	
AFUDC Debt	0														0	0	
AFUDC Equity	0														0	0	
Open															0		
<b>S3792 : Eirama SS-Est.Rte 51 Z-12 (AP Tie)</b>																	
CWIP Balance w AFUDC	0														0	0	
AFUDC Debt	0														0	0	
AFUDC Equity	0														0	0	
Open															0		
<b>S3794 : Dravosburg SS-Establish Eirama Z-75</b>																	
CWIP Balance w AFUDC	83,643	0													0	92,483	
AFUDC Debt	0														0	0	
AFUDC Equity	0														0	0	
Open															0		
<b>S3795 : Dravosburg SS-Upgrade Elwyn Z-70</b>																	
CWIP Balance w AFUDC	30,040	0													0	25,156	
AFUDC Debt	0														0	0	
AFUDC Equity	0														0	0	
Transfer to 767734															0		

**DUQUESNE LIGHT COMPANY**  
**18-0037 BV Deactivation Transmission Project**

Total Project 2022	2023 Spend												2023 YTD Spend	Total Project 2023	
	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec			
<b>S3796 : W. Mifflin SS-USS Irvin Works Z-94</b>															
CWIP Balance w AFUDC	4,299	0	(1)					0						(1)	4,042
AFUDC Debt	0													0	0
AFUDC Equity	0													0	0
Open														0	
<b>S3797: Wilson Substation-Elrama Z-11</b>															
CWIP Balance w AFUDC	246													0	246
AFUDC Debt	0													0	0
AFUDC Equity	0													0	0
Open														0	
<b>S3798: Wilson Substation-Elrama Z-17</b>															
CWIP Balance w AFUDC	0													0	0
AFUDC Debt	0													0	0
AFUDC Equity	0													0	0
Open														0	
<b>766433: Elrama - Wilson Z-17 Reconductor (L</b>															
CWIP Balance w AFUDC	124,777	0												0	117,414
AFUDC Debt	(0)													0	(0)
AFUDC Equity	0													0	0
Transfer to L1411														0	
<b>766437: Dravosburg-Elrama Z-75 Reconductor</b>															
CWIP Balance w AFUDC	(30,412)													0	(30,412)
AFUDC Debt	0													0	0
AFUDC Equity	0													0	0
Inservice 6/2020 Completed														0	
<b>767731: Dravosburg SS-Elrama Z75 Breaker</b>															
CWIP Balance w AFUDC	(0)													0	(0)
AFUDC Debt	0													0	0
AFUDC Equity	0													0	0
Cancelled														0	
<b>767734: Dravosburg SS-Elwyn Z70 Breaker</b>															
CWIP Balance w AFUDC	814,732													0	814,732
AFUDC Debt	0													0	0
AFUDC Equity	0													0	0
Inservice 4/2021 CP 9/2021														0	
<b>767743: West Mifflin SS USS Irvin Works Z-</b>															
CWIP Balance w AFUDC	546,275							(0)					85	85	683,677
AFUDC Debt	0													0	0
AFUDC Equity	0													0	0
Inservice 10/2021														0	
<b>767820: Elrama - Wilson Z11 Reconductor (L</b>															
CWIP Balance w AFUDC	(3,961)													0	(10,034)
AFUDC Debt	0													0	0
AFUDC Equity	0													0	0
Transfer to L1410														0	
<b>767822: Elrama-Wilson Z-17</b>															
CWIP Balance w AFUDC	5,657													0	5,533
AFUDC Debt	0													0	0
AFUDC Equity	0													0	0
Inservice 8/2020														0	
<b>767828: Elrama-DEEP T-Punchlist-Z-11</b>															
CWIP Balance w AFUDC	69,799													0	110,147
AFUDC Debt	0													0	0
AFUDC Equity	0													0	0
Inservice 10/2020														0	
<b>767837: Elrama SS-New SS Elrama</b>															
CWIP Balance w AFUDC	0													0	0
AFUDC Debt	0													0	0
AFUDC Equity	0													0	0
Inservice 8/2020 CP														0	

DUQUESNE LIGHT COMPANY  
18-0037 BV Deactivation Transmission Project

Total Project 2022	2023 Spend												2023 YTD Spend	Total Project 2023	
	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec			
<b>779340: Dravosburg-Wilson Z-13, Z-73</b>															
CWIP Balance w AFUDC	0													0	0
AFUDC Debt	0													0	0
AFUDC Equity	0													0	0
Cancelled														0	
<b>788594: Dravosburg SS-Logans Ferry Z78</b>															
CWIP Balance w AFUDC	557,399				(1,434)									(1,434)	571,200
AFUDC Debt	0													0	0
AFUDC Equity	0													0	0
Inservice 12/2020														0	
<b>800288: Settings Changes, Z-70 Brkr Replace</b>															
CWIP Balance w AFUDC	0													0	0
AFUDC Debt	0													0	0
AFUDC Equity	0													0	0
transfer to 767734														0	
<b>2018 CWIP Balance w AFUDC</b>															
178,133															
<b>AFUDC Debt</b>															
361															
<b>AFUDC Equity</b>															
704															
<b>2018 CWIP Balance wo AFUDC</b>															
177,068															
<b>2018 Inservice</b>															
-															
<b>2019 CWIP Balance w AFUDC</b>															
10,503,669															
<b>AFUDC Debt</b>															
361															
<b>AFUDC Equity</b>															
703															
<b>2019 CWIP Balance wo AFUDC</b>															
10,502,605															
<b>2019 Inservice</b>															
-															
<b>2020 CWIP Balance w AFUDC</b>															
15,951,024															
<b>AFUDC Debt</b>															
(723)															
<b>AFUDC Equity</b>															
(1,406)															
<b>2020 CWIP Balance wo AFUDC</b>															
15,953,153															
<b>2020 Inservice</b>															
22,565,722															
<b>2021 CWIP Balance w AFUDC</b>															
22,978,369															
<b>AFUDC Debt</b>															
(2)															
<b>AFUDC Equity</b>															
0															
<b>2021 CWIP Balance wo AFUDC</b>															
22,978,371															
<b>2021 Inservice</b>															
0															
<b>2022 CWIP Balance w AFUDC</b>															
24,671,963														0	24,865,217
<b>AFUDC Debt</b>															
(2)														0	(2)
<b>AFUDC Equity</b>															
0														0	0
<b>2022 CWIP Balance wo AFUDC</b>															
24,671,965														0	24,865,219
<b>2022 Inservice</b>															
<b>Total Beaver Valley Deactivation Transmission Project</b>															
	0	(1)	0	0	(1,434)	0	0	0	0	0	0	85	0	(1,351)	(2,701)
<b>2023 CWIP Balance w AFUDC</b>															
	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>AFUDC Debt</b>															
	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>AFUDC Equity</b>															
	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>2023 CWIP Balance wo AFUDC</b>															
	0	(1)	0	0	(1,434)	0	0	0	0	0	0	85	0	(1,351)	(2,701)
<b>2023 Inservice</b>															
<b>Carve Out: PJM Project B3015.2 (WO's 766433, 767822, L1411, S3789)</b>															
<b>2022 CWIP Balance w AFUDC</b>															
1,056,276	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1,056,276
<b>AFUDC Debt</b>															
(19)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(19)
<b>AFUDC Equity</b>															
(38)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(38)
<b>2022 CWIP Balance wo AFUDC</b>															
1,056,333	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1,056,333
<b>2022 Inservice</b>															

**DUQUESNE LIGHT COMPANY**  
**18-0037 BV Deactivation Transmission Project**

	Total Project Inservice 2022	2023 Inservice												2023 YTD Inservice	Total Project Inservice 2023		
		Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec				
<b>L1410 : Eirama-Wilson Z-11-Rearr. and Estab</b>																	
CWIP Balance w AFUDC																	
AFUDC Debt																	
AFUDC Equity																	
Inservice 6/2020 CP 10/2021	6,571,421															0	6,571,421
<b>L1411 : Eirama-Wilson Z-17-Recon &amp; Estab</b>																	
CWIP Balance w AFUDC																	
AFUDC Debt																	
AFUDC Equity																	
Inservice 6/2020 Transfer from 766433	5,333,055															0	5,333,055
<b>L1412 : Dravosburg-Eirama Z-75-Rec.&amp;Estab</b>																	
CWIP Balance w AFUDC																	
AFUDC Debt																	
AFUDC Equity																	
Inservice 12/2020 Completed	8,798,644															0	8,798,644
<b>L1413 : Dravosburg-West Mifflin Z-73-Recond</b>																	
CWIP Balance w AFUDC																	
AFUDC Debt																	
AFUDC Equity																	
Open	0															0	0
<b>L1415 : Eirama-Mitchell Z-111-Rec.&amp;Establis</b>																	
CWIP Balance w AFUDC																	
AFUDC Debt																	
AFUDC Equity																	
Inservice 6/2020 Completed	428,648			(1)												(1)	428,647
<b>S3786 : Eirama SS-New Substation</b>																	
CWIP Balance w AFUDC																	
AFUDC Debt																	
AFUDC Equity																	
Open	0			(1)					0							(1)	(1)
<b>S3787 : Eirama SS-Establish Wilson Z-11</b>																	
CWIP Balance w AFUDC																	
AFUDC Debt																	
AFUDC Equity																	
Open	0															0	0
<b>S3789 : Eirama SS-Establish Wilson Z-17</b>																	
CWIP Balance w AFUDC																	
AFUDC Debt																	
AFUDC Equity																	
Open	0															0	0
<b>S3792 : Eirama SS-Est.Rte 51 Z-12 (AP Tie)</b>																	
CWIP Balance w AFUDC																	
AFUDC Debt																	
AFUDC Equity																	
Open	0															0	0
<b>S3794 : Dravosburg SS-Establish Eirama Z-75</b>																	
CWIP Balance w AFUDC																	
AFUDC Debt																	
AFUDC Equity																	
Open	(44)															0	(44)
<b>S3795 : Dravosburg SS-Upgrade Elwyn Z-70</b>																	
CWIP Balance w AFUDC																	
AFUDC Debt																	
AFUDC Equity																	
Transfer to 767734	0															0	0

**DUQUESNE LIGHT COMPANY**  
**18-0037 BV Deactivation Transmission Project**

	Total Project Inservice 2022	2023 Inservice												2023 YTD Inservice	Total Project Inservice 2023		
		Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec				
<b>S3796 : W. Mifflin SS-USS Irvin Works Z-94</b>																	
CWIP Balance w AFUDC																	
AFUDC Debt																	
AFUDC Equity																	
Open	1															0	1
<b>S3797: Wilson Substation-Elrama Z-11</b>																	
CWIP Balance w AFUDC																	
AFUDC Debt																	
AFUDC Equity																	
Open	0															0	0
<b>S3798: Wilson Substation-Elrama Z-17</b>																	
CWIP Balance w AFUDC																	
AFUDC Debt																	
AFUDC Equity																	
Open	0															0	0
<b>766433: Elrama - Wilson Z-17 Reconnector (L</b>																	
CWIP Balance w AFUDC																	
AFUDC Debt																	
AFUDC Equity																	
Transfer to L1411	(0)															0	(0)
<b>766437: Dravosburg-Elrama Z-75 Reconnector</b>																	
CWIP Balance w AFUDC																	
AFUDC Debt																	
AFUDC Equity																	
Inservice 6/2020 Completed	0															0	0
<b>767731: Dravosburg SS-Elrama Z75 Breaker</b>																	
CWIP Balance w AFUDC																	
AFUDC Debt																	
AFUDC Equity																	
Cancelled	0															0	0
<b>767734: Dravosburg SS-Elwyn Z70 Breaker</b>																	
CWIP Balance w AFUDC																	
AFUDC Debt																	
AFUDC Equity																	
Inservice 4/2021 CP 9/2021	814,732															0	814,732
<b>767743: West Mifflin SS USS Irvin Works Z-</b>																	
CWIP Balance w AFUDC																	
AFUDC Debt																	
AFUDC Equity																	
Inservice 10/2021	525,486															(0)	76
<b>767820: Elrama - Wilson Z11 Reconnector (L</b>																	
CWIP Balance w AFUDC																	
AFUDC Debt																	
AFUDC Equity																	
Transfer to L1410	(0)															0	(0)
<b>767822: Elrama-Wilson Z-17</b>																	
CWIP Balance w AFUDC																	
AFUDC Debt																	
AFUDC Equity																	
Inservice 8/2020	5,657															0	5,657
<b>767828: Elrama-DEEP T-Punchlist-Z-11</b>																	
CWIP Balance w AFUDC																	
AFUDC Debt																	
AFUDC Equity																	
Inservice 10/2020	58,373															0	58,373
<b>767837: Elrama SS-New SS Elrama</b>																	
CWIP Balance w AFUDC																	
AFUDC Debt																	
AFUDC Equity																	
Inservice 8/2020 CP	0															0	0

**DUQUESNE LIGHT COMPANY**  
**18-0037 BV Deactivation Transmission Project**

	Total Project Inservice 2022	2023 Inservice												2023 YTD Inservice	Total Project Inservice 2023		
		Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec				
<b>779340: Dravosburg-Wilson Z-13, Z-73</b>																	
CWIP Balance w AFUDC																	
AFUDC Debt																	
AFUDC Equity																	
Cancelled	0															0	0
<b>788594: Dravosburg SS-Logans Ferry Z78</b>																	
CWIP Balance w AFUDC																	
AFUDC Debt																	
AFUDC Equity																	
Inservice 12/2020	503,401						(1,434)									(1,434)	501,967
<b>800288: Settings Changes, Z-70 Brkr Replace</b>																	
CWIP Balance w AFUDC																	
AFUDC Debt																	
AFUDC Equity																	
transfer to 767734	0															0	0
2018 CWIP Balance w AFUDC																	
AFUDC Debt																	
AFUDC Equity																	
2018 CWIP Balance wo AFUDC																	
2018 Inservice																	
2019 CWIP Balance w AFUDC																	
AFUDC Debt																	
AFUDC Equity																	
2019 CWIP Balance wo AFUDC																	
2019 Inservice																	
2020 CWIP Balance w AFUDC																	
AFUDC Debt																	
AFUDC Equity																	
2020 CWIP Balance wo AFUDC																	
2020 Inservice																	
2021 CWIP Balance w AFUDC																	
AFUDC Debt																	
AFUDC Equity																	
2021 CWIP Balance wo AFUDC																	
2021 Inservice																	
2022 CWIP Balance w AFUDC																	
AFUDC Debt																	
AFUDC Equity																	
2022 CWIP Balance wo AFUDC																	
2022 Inservice	23,039,375															(1,360)	23,038,014
<b>Total Beaver Valley Deactivation Transmission Proj</b>																	
2023 CWIP Balance w AFUDC																	
AFUDC Debt																	
AFUDC Equity																	
2023 CWIP Balance wo AFUDC																	
2023 Inservice		0	(2)	0	0	(1,434)	0	0	0	0	0	0	76	0	(1,360)	23,038,014	
<b>Carve Out: PJM Project B3015.2 (WO's 766433, 767822, L1-</b>																	
2022 CWIP Balance w AFUDC																	
AFUDC Debt																	
AFUDC Equity																	
2022 CWIP Balance wo AFUDC																	
2022 Inservice	5,338,712	0	0	0	0	0	0	0	0	0	0	0	0	0	0	5,338,712	

Duquesne Light Company

Cumulative Summary of 2023 "Other" Transmission Projects by Month

Summary of 2023 Transmission Plant Balances by Month

A	CWIP to date		
	CWIP Dr At December 31, 2022	517,534	517,534

B	Plant in Service to Date		
	At December 31, 2022	8,297,049	

C1	CWIP without AFUDC (1)	Monthly Actual	Cumulative	
	December 31 2022	517,534		
	January	(0)	517,534	
	February	(1,976)	515,558	
	March	0	515,558	
	April	0	515,558	
	May	5,935	521,493	
	June	0	521,493	
	July	(140,750)	380,743	
	August	7,085	387,828	
	September	(389,466)	(1,638)	8,297,049
	October	0	(1,638)	
	November	0	(1,638)	
	December 31, 2023	(2)	(1,640)	

C2	Plant in Service (1)	Monthly Actual	Cumulative
	December 31, 2022	7,899,672	8,297,049
	January	0	8,297,049
	February	2,083	8,299,132
	March	0	8,299,132
	April	0	8,299,132
	Decemb May	(7,794)	8,291,338
	June	0	8,291,338
	July	140,750	8,432,088
	August	(7,085)	8,425,003
	September	390,515	8,815,518
	October	0	8,815,518
	November	0	8,815,518
	December 31, 2023	0	8,815,518

(1) Portions of the Dravosburg-Elrama Expansion project are no longer included in the PJM RTEP as baseline upgrades and have been cancelled per the 9/23/21 PJM Notification of Designation of Construction Responsibility letter. The financial data in this file is reflective of the Company's actual general ledger activity. For presentation purposes within the FERC Formula rate filing, the Company has stopped reflecting monthly incentive CWIP beyond the cancellation date.



**Duquesne Light Company**

**Cumulative Summary of 2023 "Other" Transmission Projects by Month**

	Beginning Balance	Capital Expenditures	Transfers To in service	Ending CWIP
CWIP December 31, 2022				517,534
January	517,534	0	0	517,534
February	517,534	107	2,083	515,558
March	515,558	0	0	515,558
April	515,558	0	0	515,558
May	515,558	(1,859)	(7,794)	521,493
June	521,493	0	0	521,493
July	521,493	0	140,750	380,743
August	380,743	0	(7,085)	387,828
September	387,828	1,049	390,515	(1,638)
October	(1,638)	0	0	(1,638)
November	(1,638)	0	0	(1,638)
December 31, 2023	(1,638)	(2)	0	(1,640)
<b>Total</b>		<b>(705)</b>	<b>518,469</b>	

	Beginning Balance	Transfers From CWIP	Retirements	Ending Plant In Service
Plant in service December 31, 2022				8,297,049
January	8,297,049	0	0	8,297,049
February	8,297,049	2,083	0	8,299,132
March	8,299,132	0	0	8,299,132
April	8,299,132	0	0	8,299,132
May	8,299,132	(7,794)	0	8,291,338
June	8,291,338	0	0	8,291,338
July	8,291,338	140,750	0	8,432,088
August	8,432,088	(7,085)	0	8,425,003
September	8,425,003	390,515	0	8,815,518
October	8,815,518	0	0	8,815,518
November	8,815,518	0	0	8,815,518
December 31, 2023	8,815,518	0	0	8,815,518
<b>Total</b>		<b>518,469</b>	<b>0</b>	

DUQUESNE LIGHT COMPANY  
 Cumulative Summary of 2023 "Other" Transmission Projects by Month  
 Project Manager: Ben Dwilitt

	Total 2022 Spend	2023 Spend												Total 2023 Spend	Total Project Spend	
		Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec			
L1414 : Dravosburg-West Mifflin 2-73-Recond																
CWIP Balance w AFUDC	0														0	0
CWIP December 31, 2022	0														0	0
AFUDC Equity	0														0	0
Open	0														0	0
L1434 : Etanna Trm Line-Draw-Wilson 2-72																
CWIP Balance w AFUDC	(5,835)														0	(5,835)
AFUDC Debt	0														0	0
AFUDC Equity	0														0	(0)
Open	0														0	0
L1448 : USS Clair-Piney Fork 216-Line Wor																
December 31, 2023	0														0	(0)
AFUDC Debt	0														0	0
AFUDC Equity	0														0	(0)
Open	0														0	0
Plant in service December 31, 2022	0														0	0
CWIP Balance w AFUDC	(9)														0	0
AFUDC Debt	0														0	0
AFUDC Equity	0														0	(0)
Open	0														0	0
S3972 : West Mifflin SS-Estab. 2-13 8kr #84																
CWIP Balance w AFUDC	11,306		(571)												(571)	243,311
AFUDC Debt	0														0	0
AFUDC Equity	0														0	0
Inservice 12/2020	0														0	0
December 31, 2023																
CWIP Balance w AFUDC	(153,388)		(119,316)					58,243							(61,073)	142,985
AFUDC Debt	0														0	0
AFUDC Equity	0														0	0
Open	0														0	0
S3974 : West Mifflin SS-Ext.TieBkr 1&Protec																
CWIP Balance w AFUDC	(13,946)		9,164					(7,085)							2,079	13,946
AFUDC Debt	0														0	0
AFUDC Equity	0														0	0
Open	0														0	0
S3975 : West Mifflin SS-Ext.TieBkr 2&Protec																
CWIP Balance w AFUDC	0														0	0
AFUDC Debt	0														0	0
AFUDC Equity	0														0	0
Open	0														0	0
S3976 : Wilson SS-Ext Bus Tie Bkr1 & Prot																
CWIP Balance w AFUDC	0														0	0
AFUDC Debt	0														0	0
AFUDC Equity	0														0	0
Open	0														0	0

DUQUESNE LIGHT COMPANY  
 Cumulative Summary of 2023 "Other" Transmission Projects by Month  
 Project Manager: Ben Dwilitt

	Total 2022 Spend	2023 Spend												Total 2023 Spend	Total Project Spend	
		Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec			
S3978 : Dravosburg SS-Upd Wilson 272 Prot																0
CWIP Balance w AFUDC																0
AFUDC Debt																0
AFUDC Equity																0
Open																0
S3979 : Dravosburg SS-Upd Wilson 273 Prot																0
CWIP Balance w AFUDC																110,623
AFUDC Debt																0
AFUDC Equity																0
Inservice 12/2020																0
S3980: Dravosburg SS-Upd West Mifflin 279 Prot																0
CWIP Balance w AFUDC	(173,907)														0	140,705
AFUDC Debt																0
AFUDC Equity																0
In service 2/2021																0
S3981: Dravosburg SS-Upd West Mifflin 279 Prot																0
CWIP Balance w AFUDC	(89,409)								(91,581)						(91,581)	81,586
AFUDC Debt																0
AFUDC Equity																0
Open																0
S3982 : West Mifflin SS-Upg Dravosburg 2-73																0
CWIP Balance w AFUDC	32,572		(31,063)												(31,063)	145,434
AFUDC Debt																0
AFUDC Equity																0
Inservice 12/2020																0
S3983 : West Mifflin SS-Upg Dravosburg 2-74																0
CWIP Balance w AFUDC	(45,779)		82,796												82,796	356,980
AFUDC Debt																0
AFUDC Equity																0
Inservice 12/2020																0
S3984 : Wilson SS Upgrade West Mifflin 2-13 Protec																0
CWIP Balance w AFUDC	36,112		0				(970)								(970)	(970)
AFUDC Debt																0
AFUDC Equity																0
Open																0
S3985 : Wilson SS Upgrade West Mifflin 2-14 Protec																0
CWIP Balance w AFUDC																0
AFUDC Debt																0
AFUDC Equity																0
Open																0
S3986 : USSX Clariton CST Upgr 2-16 Protec																0
CWIP Balance w AFUDC																0
AFUDC Debt																0
AFUDC Equity																0
Open																0
S4053 : Dravosburg SS 2-87 Breaker CT's																0
CWIP Balance w AFUDC																0
AFUDC Debt																0
AFUDC Equity																0
Transfer to 762742																0

DUQUESNE LIGHT COMPANY  
 Cumulative Summary of 2023 "Other" Transmission Projects by Month  
 Project Manager: Ben Dwulit

	Total 2022 Spend	2023 Spend												Total 2023 Spend	Total Project Spend		
		Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec				
76737: Dravosburg SS-West Mifflin 2-73																	0
CWIP Balance w AFUDC	(1)																115,675
AFUDC Debt																	0
AFUDC Equity																	0
Inservice 12/2020																	0
76739: Dravosburg SS-West Mifflin 274																	0
CWIP Balance w AFUDC	173,875																51,416
AFUDC Debt																	0
AFUDC Equity																	0
Inservice 2/2021																	0
76740 : Dravosburg SS-#1,#2,#3,#4 138																	0
CWIP Balance w AFUDC	83,750																614,302
AFUDC Debt										91,581							0
AFUDC Equity																	0
Inservice 11/2021																	0
76742 : Dravosbur -287 Breaker CT's																	186,482
CWIP Balance w AFUDC																	0
AFUDC Debt																	0
AFUDC Equity																	0
Inservice 10/2019 CP																	0
76746: West Mifflin SS-Wilson 2-13																	0
CWIP Balance w AFUDC	9,278							(889)									(889)
AFUDC Debt																	0
AFUDC Equity																	0
Inservice 12/2020																	0
76748: West Mifflin SS-Wilson 2-14																	0
CWIP Balance w AFUDC	230,238			61,073													2,830
AFUDC Debt																	0
AFUDC Equity																	0
Inservice 10/2021																	0
76749: West Mifflin SS Install #3																	0
CWIP Balance w AFUDC																	(0)
AFUDC Debt																	0
AFUDC Equity																	0
Cancelled transferred to 767749																	0
76750: West Mifflin SS-Dravosburg 2-73																	0
CWIP Balance w AFUDC																	72,533
AFUDC Debt																	0
AFUDC Equity																	0
Inservice 12/2020																	0
76751: West Mifflin SS Dravosburg Breaker																	0
CWIP Balance w AFUDC	2,042																1,049
AFUDC Debt																	0
AFUDC Equity																	0
Inservice 2/2021																	0
76756: West Mifflin SS-Establish #3 bus																	0
CWIP Balance w AFUDC	11,899			(1,976)													(2)
AFUDC Debt																	5,107
AFUDC Equity																	0
Open																	0
76788: Erama SS-New SS DEEP																	0
CWIP Balance w AFUDC																	(0)
AFUDC Debt																	0
AFUDC Equity																	0
Cancelled transferred to 794186																	0

DUQUESNE LIGHT COMPANY  
 Cumulative Summary of 2023 "Other" Transmission Projects by Month  
 Project Manager: Ben Dwilitt

	Total 2022 Spend	2023 Spend												Total 2023 Spend	Total Project Spend	
		Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec			
794186: Eirama SS New SS DEEP																0
CWIP Balance w AFUDC																0
AFUDC Debt																0
AFUDC Equity																0
Inservice 8/2020																0
875836: Dravosburg Z73																0
CWIP Balance w AFUDC	9,393														0	56,748
AFUDC Debt																0
AFUDC Equity																0
Open																0
875837: Dravosburg Z74																0
CWIP Balance w AFUDC																73,150
AFUDC Debt																0
AFUDC Equity																0
Open																0
893666: Planning Transmission Capital																0
CWIP Balance w AFUDC	73,379														0	49,734
AFUDC Debt																0
AFUDC Equity	2,845															0
Open	0														0	0
2018 CWIP Balance w AFUDC																0
AFUDC Debt																0
AFUDC Equity																0
2018 CWIP Balance wo AFUDC																0
2018 Inservice																0
2019 CWIP Balance w AFUDC																0
AFUDC Debt																0
AFUDC Equity																0
2019 CWIP Balance wo AFUDC																0
2019 Inservice																0
2020 CWIP Balance w AFUDC																0
AFUDC Debt																0
AFUDC Equity																0
2020 CWIP Balance wo AFUDC																0
2020 Inservice																0
2021 CWIP Balance w AFUDC																0
AFUDC Debt																0
AFUDC Equity																0
2021 CWIP Balance wo AFUDC																0
2021 Inservice																0
<b>Total 19-0037 Dravosburg-Eirama Expansion Project</b>																0
2022 CWIP Balance w AFUDC	191,481	0	107	0	0	(1,859)	0	0	(0)	1,049	0	0	(2)	(706)	3,672,059	
AFUDC Debt	1,313	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
AFUDC Equity	2,845	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
2022 CWIP Balance wo AFUDC	187,323	0	107	0	0	(1,859)	0	0	(0)	1,049	0	0	(2)	(706)	3,672,059	
2022 Inservice																0
<b>Carve Out: PJM Project 83912.2 (WO's 794186, 83970)</b>																0
2022 CWIP Balance w AFUDC	(0)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
AFUDC Debt	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
AFUDC Equity	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(0)	
2022 CWIP Balance wo AFUDC	(0)	0	0	0	0	0	0	0	0	0	0	0	0	0	(0)	
2022 Inservice																0

DUQUESNE LIGHT COMPANY  
 Cumulative Summary of 2023 "Other" Transmission Proj  
 Project Manager: Ben Dwilitt

	2022 YTD	2023 Inservice												2023 YTD Inservice	Total Project Inservice	
	Inservice	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec			
L1414 : Dravosburg-West Mifflin 2-73-Recond																
CWIP Balance w AFUDC																
CWIP December 31, 2022																
AFUDC Equity	0														0	0
Open																
L1434 : Etanna Trm Line-Draw-Wilson 2-72																
CWIP Balance w AFUDC																
AFUDC Debt																
AFUDC Equity																
Open	0					(5,935)								(5,935)	(5,935)	
L1448 : USS Clair-Piney Fork 216-Line Wor																
December 31, 2023																
AFUDC Debt																
AFUDC Equity																
Open	0													0	0	
Plant in service December 31, 2022																
CWIP Balance w AFUDC																
AFUDC Debt																
AFUDC Equity																
Open	(0)													0	(0)	
S3972 : West Mifflin 55-Extab. 2-13 Bkr.#84																
CWIP Balance w AFUDC																
AFUDC Debt																
AFUDC Equity																
Inservice 12/2020	33,084		(571)											(571)	276,395	
December 31, 2023																
CWIP Balance w AFUDC																
AFUDC Debt																
AFUDC Equity																
Open	61,073		(119,316)						58,243					(61,073)	0	
S3974 : West Mifflin 55-Ext.TieBkr 1&Protec																
CWIP Balance w AFUDC																
AFUDC Debt																
AFUDC Equity																
Open	(2,079)		9,164						(7,085)					2,079	0	
S3975 : West Mifflin 55-Ext.TieBkr 2&Protec																
CWIP Balance w AFUDC																
AFUDC Debt																
AFUDC Equity																
Open	0													0	0	
S3976 : Wilson 55-Ext Bus Tie Bkr1 & Prot																
CWIP Balance w AFUDC																
AFUDC Debt																
AFUDC Equity																
Open	0													0	0	

DUQUESNE LIGHT COMPANY  
 Cumulative Summary of 2023 "Other" Transmission Projects  
 Project Manager: Ben Dwalit

	2023 Inservice												2023 YTD Inservice	Total Project Inservice		
	2022 YTD Inservice	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov			Dec	
S3978 : Dravosburg SS-Upd Wilson 272 Prot																
CWIP Balance w AFUDC																
AFUDC Debt																
AFUDC Equity																
Open	0														0	0
S3979 : Dravosburg SS-Upd Wilson 273 Prot																
CWIP Balance w AFUDC																
AFUDC Debt																
AFUDC Equity																
Inservice 12/2020	(0)														0	111,696
S3980: Dravosburg SS-Upd West Mifflin 279 Prot																
CWIP Balance w AFUDC																
AFUDC Debt																
AFUDC Equity																
In service 2/2021	(140,705)														0	0
S3981: Dravosburg SS-Upd West Mifflin 279 Prot																
CWIP Balance w AFUDC																
AFUDC Debt																
AFUDC Equity																
Open	91,581								(91,581)						(91,581)	0
S3982 : West Mifflin SS-Upg Dravosburg 2-73																
CWIP Balance w AFUDC																
AFUDC Debt																
AFUDC Equity																
Inservice 12/2020	10,794		(31,063)												(31,063)	156,228
S3983 : West Mifflin SS-Upg Dravosburg 2-74																
CWIP Balance w AFUDC																
AFUDC Debt																
AFUDC Equity																
Inservice 12/2020	(45,779)		82,796				(970)								81,826	310,231
S3984 : Wilson SS Upgrade West Mifflin 2-13 Protec																
CWIP Balance w AFUDC																
AFUDC Debt																
AFUDC Equity																
Open	36,112														0	36,112
S3985 : Wilson SS Upgrade West Mifflin 2-14 Protec																
CWIP Balance w AFUDC																
AFUDC Debt																
AFUDC Equity																
Open	0														0	0
S3986 : USSX Clariton CST Upgr 2-16 Protec																
CWIP Balance w AFUDC																
AFUDC Debt																
AFUDC Equity																
Open	0														0	0
S4053 : Dravosburg SS 2-87 Breaker CT's																
CWIP Balance w AFUDC																
AFUDC Debt																
AFUDC Equity																
Transfer to 762742	0														0	0

DUQUESNE LIGHT COMPANY  
 Cumulative Summary of 2023 "Other" Transmission Projects  
 Project Manager: Ben Dzwilt

	2023 Inservice												2023 YTD Inservice	Total Project Inservice		
	2022 YTD Inservice	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov			Dec	
76737: Dravosburg SS-West Mifflin 2-73																
CWIP Balance w AFUDC																
AFUDC Debt																
AFUDC Equity																
Inservice 12/2020	(1)														0	115,674
76739: Dravosburg SS-West Mifflin 274																
CWIP Balance w AFUDC																
AFUDC Debt																
AFUDC Equity																
Inservice 2/2021	140,676														0	192,095
76740 : Dravosburg SS-#1,#2,#3,#4 138																
CWIP Balance w AFUDC																
AFUDC Debt																
AFUDC Equity																
Inservice 11/2021	75,907								91,581						91,581	690,209
76742 : Dravosbur -287 Breaker CT's																
CWIP Balance w AFUDC																
AFUDC Debt																
AFUDC Equity																
Inservice 10/2019 CP	0														0	55,576
76746: West Mifflin SS-Wilson 2-13																
CWIP Balance w AFUDC																
AFUDC Debt																
AFUDC Equity																
Inservice 12/2020	9,293														(889)	455,721
76748: West Mifflin SS-Wilson 2-14																
CWIP Balance w AFUDC																
AFUDC Debt																
AFUDC Equity																
Inservice 10/2021	215,854		61,073							(58,243)					2,830	504,063
76749: West Mifflin SS Install #3																
CWIP Balance w AFUDC																
AFUDC Debt																
AFUDC Equity																
Cancelled transferred to 767749	0														0	0
76750: West Mifflin SS-Dravosburg 2-73																
CWIP Balance w AFUDC																
AFUDC Debt																
AFUDC Equity																
Inservice 12/2020	0														0	72,533
76751: West Mifflin SS Dravosburg Breaker																
CWIP Balance w AFUDC																
AFUDC Debt																
AFUDC Equity																
Inservice 2/2021	2,042									1,049					1,049	236,307
76756: West Mifflin SS-Establish #3 bus																
CWIP Balance w AFUDC																
AFUDC Debt																
AFUDC Equity																
Open	0									266,354					266,354	266,354
76788: Erama SS-New SS DEEP																
CWIP Balance w AFUDC																
AFUDC Debt																
AFUDC Equity																
Cancelled transferred to 794186	0														0	0



DUQUESNE LIGHT COMPANY  
 Cumulative Summary of 2023 "Other" Transmission Projects  
 Project Manager: Ben Dwilitt

	2022 YTD	2023 Inservice												2023 YTD Inservice	Total Project Inservice	
	Inservice	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec			
794186: Eirama SS New SS DEEP																
CWIP Balance w AFUDC																
AFUDC Debt																
AFUDC Equity																
Inservice 8/2020	(90,673)														0	0
875836: Dravosburg Z73																
CWIP Balance w AFUDC																
AFUDC Debt																
AFUDC Equity																
Open	0							67,600							67,600	67,600
875837: Dravosburg Z74																
CWIP Balance w AFUDC																
AFUDC Debt																
AFUDC Equity																
Open	0							73,150							73,150	73,150
893666: Planning Transmission Capital																
CWIP Balance w AFUDC																
AFUDC Debt																
AFUDC Equity																
Open	0									123,112					123,112	123,112
2018 CWIP Balance w AFUDC																
AFUDC Debt																
AFUDC Equity																
2018 CWIP Balance wo AFUDC																
2018 Inservice																
2019 CWIP Balance w AFUDC																
AFUDC Debt																
AFUDC Equity																
2019 CWIP Balance wo AFUDC																
2019 Inservice																
2020 CWIP Balance w AFUDC																
AFUDC Debt																
AFUDC Equity																
2020 CWIP Balance wo AFUDC																
2020 Inservice																
2021 CWIP Balance w AFUDC																
AFUDC Debt																
AFUDC Equity																
2021 CWIP Balance wo AFUDC																
2021 Inservice																
<b>Total 19-0037 Dravosburg-Eirama Expansion Project</b>																
2022 CWIP Balance w AFUDC																
AFUDC Debt																
AFUDC Equity																
2022 CWIP Balance wo AFUDC																
2022 Inservice	397,162	0	2,083	0	0	(7,794)	0	140,750	(7,085)	390,515	0	0	0	518,469	3,737,122	
<b>Carve Out: PJM Project 83912.2 (WO's 794186, 83970)</b>																
2022 CWIP Balance w AFUDC																
AFUDC Debt																
AFUDC Equity																
2022 CWIP Balance wo AFUDC																
2022 Inservice	(90,673)	0	0	0	0	0	0	0	0	0	0	0	0	0	(8)	

**DUQUESNE LIGHT COMPANY**  
**Cumulative Summary of 2023 "Other" Transmission Projects by Month**

	Total 2022 Spend	2023 Spend												Total 2022 Spend	Project Total Spend	
		Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec			
<b>L1467 : Oakland-Pant,Hollow-Reconductor</b>																
CWIP Balance w AFUDC	-	(5,766,077)													-	(7,818,169)
CWIP December 31, 2022	-															517,534
AFUDC Equity	-															0
Inservice	-														-	-
																-
																-
<b>771783: Oakland SS-Riazzi Re-Conducto</b>																
CWIP Balance w AFUDC	-	5,766,272													-	11,597,259
AFUDC Debt	-														-	-
AFUDC Equity	-														-	-
Inservice	-														-	-
																-
																-
<b>TBD</b>																
December 31, 2023	-														-	-
AFUDC Debt	-														-	-
AFUDC Equity	-														-	-
Inservice	-														-	-
																-
Plant in service December 31, 2022	\$ -														-	-
AFUDC Debt	\$ -														-	-
AFUDC Equity	\$ -														-	-
2018 CWIP Balance wo AFUDC	\$ -														-	-
2018 Inservice	\$ -														-	-
																-
2019 CWIP Balance w AFUDC	\$ 22,636															22,636
AFUDC Debt	\$ -															517,534
AFUDC Equity	\$ -															0
2019 CWIP Balance wo AFUDC	22,635.98															(494,898)
2019 Inservice																-
																-
December 31, 2023																3,755,119
AFUDC Debt																-
AFUDC Equity																-
2020 CWIP Balance wo AFUDC																-
2020 Inservice																-
																-
2021 CWIP Balance w AFUDC																
AFUDC Debt																
AFUDC Equity																
2021 CWIP Balance wo AFUDC																
2021 Inservice																
2022 CWIP Balance w AFUDC	195															3,779,091
AFUDC Debt	-															517,534
AFUDC Equity	-															0
2022 CWIP Balance wo AFUDC	195															4,296,625
2022 Inservice																

**DUQUESNE LIGHT COMPANY**  
**Cumulative Summary of 2023 "Other" Transmission Projects by**

	Total 2022 Inservice	2023 In-Service												Total 2023 Inservice	Total Project Inservice	
		Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec			
<b>L1467 : Oakland-Pant,Hollow-Reconductor</b>																
CWIP Balance w AFUDC																
CWIP December 31, 2022																
AFUDC Equity																
Inservice	(4,902,477)														-	-
<b>771783: Oakland SS-Riazzi Re-Conducto</b>																
CWIP Balance w AFUDC																
AFUDC Debt																
AFUDC Equity																
Inservice	4,902,672														-	5,078,395
<b>TBD</b>																
December 31, 2023																
AFUDC Debt																
AFUDC Equity																
Inservice																
Plant in service December 31, 2022																
AFUDC Debt																
AFUDC Equity																
2018 CWIP Balance wo AFUDC																
2018 Inservice																
2019 CWIP Balance w AFUDC																
AFUDC Debt																
AFUDC Equity																
2019 CWIP Balance wo AFUDC																
2019 Inservice																
December 31, 2023																
AFUDC Debt																
AFUDC Equity																
2020 CWIP Balance wo AFUDC																
2020 Inservice																
2021 CWIP Balance w AFUDC																
AFUDC Debt																
AFUDC Equity																
2021 CWIP Balance wo AFUDC																
2021 Inservice																
2022 CWIP Balance w AFUDC																
AFUDC Debt																
AFUDC Equity																
2022 CWIP Balance wo AFUDC																
2022 Inservice	195	-	-	-	-	-	-	-	-	-	-	-	-	-	-	5,078,395

**Duquesne Light Company**  
**Summary of 2023 Transmission Plant Balances by Month**  
**Transmission BI-Carson 302 Forced Cooling**

A	CWIP to date	
	At December 31, 2022	5,702,416.00
B	Plant in Service to Date	
	At December 31, 2022	-

C1	CWIP without AFUDC	Monthly Actual	Cumulative
	December 31 2022	5,702,416	
	January	(8,158)	5,694,258
	February	30,643	5,724,901
	March	22,301	5,747,202
	April	13,892	5,761,094
	May	22,902	5,783,996
	June	607,674	6,391,670
	July	914,282	7,305,952
	August	951,638	8,257,590
	September	1,525,367	9,782,957
	October	1,166,580	10,949,537
	November	105,017	11,054,554
	December 31, 2023	(110,477)	10,944,077

C2	Plant in Service	Monthly Actual	Cumulative
	December 31, 2022	-	-
	January	-	0
	February	-	0
	March	-	0
	April	-	0
	May	-	0
	June	-	0
	July	-	0
	August	-	0
	September	-	0
	October	-	0
	November	-	0
	December 31, 2023	-	0

**Duquesne Light Company**  
**Cumulative Summary of 2023 "Other" Transmission Projects by Month**

	Beginning Balance	Capital Expenditures	Transfers To in service	Ending CWIP
CWIP December 31, 2022				5,702,416
January	5,702,416	(8,158)	0	5,694,258
February	5,694,258	30,643	0	5,724,901
March	5,724,901	22,301	0	5,747,202
April	5,747,202	13,892	0	5,761,094
May	5,761,094	22,902	0	5,783,996
June	5,783,996	607,674	0	6,391,670
July	6,391,670	914,282	0	7,305,952
August	7,305,952	951,638	0	8,257,590
September	8,257,590	1,525,367	0	9,782,957
October	9,782,957	1,166,580	0	10,949,537
November	10,949,537	105,017	0	11,054,554
December 31, 2023	11,054,554	(110,477)	0	10,944,077
Total		5,241,661	0	

	Beginning Balance	Transfers From CWIP	Retirements	Ending Plant In Service
Plant in service December 31, 2022				0
January	0	0	0	0
February	0	0	0	0
March	0	0	0	0
April	0	0	0	0
May	0	0	0	0
June	0	0	0	0
July	0	0	0	0
August	0	0	0	0
September	0	0	0	0
October	0	0	0	0
November	0	0	0	0
December 31, 2023	0	0	0	0
Total		0	0	

**DUQUESNE LIGHT COMPANY**  
**21-0041 Transmission BI-Carson 302 Forced Cooling**  
**Project Manager: Stephen Dubrey**

	2023 Spend												2023 YTD Spend	Total Project 2023		
	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec				
<b>915309 : Install Forced Cooling Equipment at BI</b>																
CWIP Balance w AFUDC	4,060	6,548	6,129	8,238	13,035	38,803	(1,393,950)	(501,495)	(325,128)	246,342	(96)	0	0	(1,897,516)	(96)	
AFUDC 90, 91	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Inservice																
<b>915310 : Install Forced Cooling Equipment at Watson</b>																
CWIP Balance w AFUDC	(4,504)	8,231	3,619	213	1,981	3,662	(1,549,339)	(199,062)	0	10,634	(11)	0	0	(1,724,577)	(63)	
AFUDC 90, 91	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Inservice																
<b>915311 : Install Forced Cooling Equipment at Tecumseh</b>																
CWIP Balance w AFUDC	(4,391)	6,838	7,602	2,176	4,368	3,021	(1,860,331)	(43,899)	1,868	0	(2)	0	0	(1,882,753)	50	
AFUDC 90, 91	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Inservice																
<b>915312 : Install crossover cabinet and any other pipe work</b>																
CWIP Balance w AFUDC	(3,323)	9,026	4,952	3,265	3,519	562,190	76,602	(72,465)	44,481	43,637	40,497	7,769	0	720,149	917,829	
AFUDC 90, 91	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Inservice																
<b>997554 : Install Forced Cooling Equipment at BI</b>																
CWIP Balance w AFUDC	0	0	0	0	0	0	1,997,353	1,107,681	1,404,666	331,165	(124,385)	(54,086)	0	4,662,394	4,662,394	
AFUDC 90, 91	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Inservice																
<b>997555 : Install Forced Cooling Equipment at Watson</b>																
CWIP Balance w AFUDC	0	0	0	0	0	0	1,751,868	313,925	(89,965)	71,590	76,064	22,506	0	2,145,987	2,145,987	
AFUDC 90, 91	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Inservice																
<b>997556 : Install Forced Cooling Equipment at Tecumseh</b>																
CWIP Balance w AFUDC	0	0	0	0	0	0	1,908,260	384,219	537,033	518,898	171,811	(27,635)	0	3,492,587	3,492,587	
AFUDC 90, 91	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Inservice																
<b>Total 21-0041 Transmission BI-Carson Forced Cooling Project</b>																
2022 CWIP Balance w AFUDC	(8,159)	30,643	22,302	13,892	22,902	607,675	930,462	988,902	1,572,954	1,222,266	163,878	(51,446)	0	5,516,271	11,218,688	
AFUDC 90, 91	-	-	-	-	-	-	16,180	37,264	47,587	55,686	58,861	59,031	0	274,609	274,609	
2022 CWIP Balance wo AFUDC	(8,159)	30,643	22,302	13,892	22,902	607,675	914,282	951,638	1,525,367	1,166,580	105,017	(110,477)	0	5,241,662	10,944,079	
2022 Inservice																

**DUQUESNE LIGHT COMPANY**  
**21-0041 Transmission BI-Carson 302 Forced Cooling**  
**Project Manager: Stephen Dubrey**

	2023 Inservice												2023 YTD Inservice	Total Project Inservice		
	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec				
<b>915309 : Install Forced Cooling Equipment at BI</b>																
CWIP Balance w AFUDC																
AFUDC 90, 91																
Inservice	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
<b>915310 : Install Forced Cooling Equipment at Watson</b>																
CWIP Balance w AFUDC																
AFUDC 90, 91																
Inservice	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
<b>915311 : Install Forced Cooling Equipment at Tecumseh</b>																
CWIP Balance w AFUDC																
AFUDC 90, 91																
Inservice	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
<b>915312 : Install crossover cabinet and any other pipe work</b>																
CWIP Balance w AFUDC																
AFUDC 90, 91																
Inservice	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
<b>997554 : Install Forced Cooling Equipment at BI</b>																
CWIP Balance w AFUDC																
AFUDC 90, 91																
Inservice	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
<b>997555 : Install Forced Cooling Equipment at Watson</b>																
CWIP Balance w AFUDC																
AFUDC 90, 91																
Inservice	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
<b>997556 : Install Forced Cooling Equipment at Tecumseh</b>																
CWIP Balance w AFUDC																
AFUDC 90, 91																
Inservice	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
<b>Total 21-0041 Transmission BI-Carson Forced Cooling Proje</b>																
2022 CWIP Balance w AFUDC																
AFUDC 90, 91																
2022 CWIP Balance wo AFUDC																
2022 Inservice	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

# APPENDIX 4



C. James Davis, Jr.  
Director, Rates, Energy Procurement  
and Federal/RTO Affairs  
Jdavis4@duqlight.com



April 18, 2024

**VIA ELECTRONIC FILING**

The Honorable Debbie-Anne Reese, Secretary  
Federal Energy Regulatory Commission  
888 First Street, N.E.  
Washington, DC 20426

Re: FERC Form 730 - Annual Report of Transmission  
Investment Activity for Duquesne Light Company

Dear Ms. Reese:

In accordance with the Federal Energy Regulatory Commission's regulations at 18 CFR 35.35, Duquesne Light Company hereby submits for filing with the Commission Form 730, Report of Transmission Investment Activity.

If you have any questions regarding the information provided, please contact me.

Sincerely,

A handwritten signature in blue ink, appearing to read "C. James Davis, Jr.", is positioned below the word "Sincerely,".

C. James Davis, Jr.

Enclosure

**Appendix A**

**FERC-730, Report of Transmission Investment Activity**  
**Company Name: Duquesne Light Company**

**Table 1: Actual and Projected Electric Transmission Capital Spending**

	Actual at December 31	Projected Investment (Incremental Investment by Year for Each of the Succeeding Five Calendar Years)				
	2023	2024	2025	2026	2027	2028
Capital Spending On Electric Transmission Facilities (\$ Thousands) (1)	\$66,730	\$81,420	\$88,004	\$70,805	\$69,890	\$49,000

Instructions for completing “Table 1: Actual and Projected Electric Transmission Capital Spending”:

(1) Transmission facilities are defined to be transmission assets as specified in the Uniform System of Accounts in account numbers 350 through 359 (*see*, 18 C.F.R. Part 101, *Uniform System of Accounts Prescribed for Public Utilities and Licensees Subject to the Provisions of the Federal Power Act*, for account definitions). The Transmission Plant accounts include: Accounts 350 (Land and Land Rights), 351 (Energy Storage Equipment- Transmission), 352 (Structures and Improvements), 353 (Station Equipment), 354 (Towers and Fixtures), 355 (Poles and Fixtures), 356 (Overhead Conductors and Devices), 357 (Underground Conduit), 358 (Underground Conductors and Devices), and 359 (Roads and Trails).

**Table 2: Project Detail (1)**

Project Description (2)	Project Type (3)	Expected Project Completion Date (month/year)	Completion Status (4)	Is Project On Schedule? (Y/N)	If Project Not On Schedule, Indicate Reasons For Delay (5)
<b><u>BI Crescent Corridor Rebuild</u></b> Upgrade existing 138 kV corridor	Upgrade of Existing	5/2027	Under Construction	Y	
<b><u>East End Substation Conversion</u></b> Building a new 138 kV substation	New Build	06/2028	Pre-Engineering	Y	
<b><u>Ridge Substation</u></b> Loop existing 138 kV line and construct a new 138 kV substation	New Build	4/2034	Pre-Engineering	Y	
<b><u>Watson Substation</u></b> Building a new 138 kV substation	New Build	5/2025	Under Construction	Y	
<b><u>BI-Carson Forced Cooling</u></b> Implementation of a forced cooling system to increase normal ratings of 345 kV	Upgrade of Existing	03/2024	Under Construction	Y	

To file this form, respondents should follow the instructions for eFiling available at <https://www.ferc.gov/docs-filing/efiling.asp>

<b><u>Mon-Fayette Expressway</u></b> Relocate existing electric facilities for new highway expansion	Refurbishment/Replacement	02/2023	Complete	Y	
<b><u>West Deer SS</u></b> Build new 138 kV line and construct new substation	New Build	07/2033	Pre-Engineering	Y	
<b><u>Cheswick-Plum Reconfiguration</u></b> Modifications from PJM 2022 RTEP process for reliability	Upgrade of existing	12/2024	Pre-Engineering	Y	

Instructions for completing “Table 2: Project Detail”:

- (1) Respondents must list all projects included in Table 1 above, Actual and Projected Electric Transmission Capital Spending, excluding those projects with projected costs less than \$20 million. Respondents should add as many additional rows as are necessary to list all relevant projects.
- (2) Respondents should include voltage level in the Project Description column.
- (3) Respondents should select between the following Project Types to complete the Project Type column: New Build, Upgrade of Existing, Refurbishment/Replacement, or Generator Direct Connection.
- (4) Respondents should select between the following designations to complete the Completion Status column: Complete, Under Construction, Pre-Engineering, Planned, Proposed, and Conceptual.
- (5) Respondents should select between the following delay designations to complete the Reasons for Delay column: Siting, Permitting, Construction, Delayed Completion of New Generator, or Other (specify).

Paperwork Reduction Act of 1995 (PRA) Statement: The PRA (44 U.S.C. 3501 et seq.) requires us to inform you the information collected in the FERC-730 is necessary for the Commission to evaluate its incentive rates policies, and to demonstrate the effectiveness of these policies. Further, the FERC-730 filing requirement allows the Commission to track the progress of electric transmission projects granted incentive-based rates,

To file this form, respondents should follow the instructions for eFiling available at <https://www.ferc.gov/docs-filing/efiling.asp>

**OMB Control Number:** 1902-0239

**Expiration Date:** 06/30/20XX

**Annual Due Date:** April 18

providing an accurate assessment of the state of the industry with respect to transmission investment, and ensuring that incentive rates are effective in encouraging the development of appropriate transmission infrastructure. Responses are mandatory. An agency may not conduct or sponsor, and a person is not required to respond to a collection of information unless it displays a currently valid OMB Control Number.

To file this form, respondents should follow the instructions for eFiling available at  
<https://www.ferc.gov/docs-filing/efiling.asp>

**OMB Control Number:** 1902-0239  
**Expiration Date:** 06/30/20XX  
**Annual Due Date:** April 18

Public reporting burden for reviewing the instructions, completing, and filling out this form is estimated to be 30 hours per response. This form has been assigned OMB Control Number 1902-0239. Send comments regarding the burden estimate or any other aspect of this form to [DataClearance@FERC.gov](mailto:DataClearance@FERC.gov), or to the Office of the Executive Director, Information Clearance Officer, Federal Energy Regulatory Commission, 888 First St. NE, Washington, DC 20426.

To file this form, respondents should follow the instructions for eFiling available at <https://www.ferc.gov/docs-filing/efiling.asp>

# APPENDIX 5

**Appendix 5**  
**Duquesne Light Company**  
**Formula Reference Changes**

Tab:	Line #/Description	Description:	Cell:	Current Instruction/ Reference	Correct Instruction/ Reference	Reason For Change:
Appendix A	1	Transmission Wages Expense	E6	p354.21.b	p354-355.21.b	Footnote A
Appendix A	2	Total Wages Expense	E8	p354.28.b	p354-355.28.b	Footnote A
Appendix A	3	Less A&G Wages Expense	E9	p354.27.b	p354-355.27.b	Footnote A
Appendix A	52	Transmission O&M	E97	p321.112.b	p320-323.112.b	Footnote A
Appendix A	53	Less Account 565	E98	p321.96.b	p320-323.96.b	Footnote A
Appendix A	55	Plus Net Transmission Lease Payments	E100	p200.4.c	p200-201.4.c	Footnote A
Appendix A	58	Total A&G	E105	p323.197.b	p320-323.197.b	Footnote A
Appendix A	60	Less Property Insurance Account 924	E107	p323.185.b	p320-323.185.b	Footnote A
Appendix A	61	Less Regulatory Commission Expense Account 928	E108	p323.189.b	p320-323.189.b	Footnote A
Appendix A	62	Less General Advertising Expense Account 930.1	E109	p323.191.b	p320-323.191.b	Footnote A
Appendix A	80	Intangible Amortization	E137	p336.1.f	p336-337.1.f	Footnote A
Appendix A	84	Common Depreciation - Electric Only	E142	p336.11.b	p336-337.11.b	Footnote A
Appendix A	85	Common Amortization - Electric Only	E143	p356 or p336.11.d	p356 or p336-337.11.d	Footnote A
Appendix A	93	Amortization of Debt Discount and Expense	E161	p117.63.c	p114-117.63.c	Footnote A
Appendix A	94	Amortization of Loss on Reacquired Debt	E162	p117.64.c	p114-117.64.c	Footnote A
Appendix A	95	Less Amort of Gain on Reacquired on Debt-Credit	E163	p117.65.c	p114-117.65.c	Footnote A
Appendix A	96	Less Amort of Premium on Debt-Credit	E164	p117.66.c	p114-117.66.c	Footnote A
Appendix A	97	Interest on Debt to Associated Companies	E165	p117.67.c	p114-117.67.c	Footnote A
Appendix A	99	Preferred Dividends	E168	p118.29.c	p118-119.29.c	Footnote A
Appendix A	100	Proprietary Capital	E171	p112.16.c	p112-113.16.c	Footnote A
Appendix A	101	Less Accumulated Other Comprehensive Income Account 219	E172	p112.15.c	p112-113.15.c	Footnote A
Appendix A	103	Less Account 216.1	E174	p112.12.c	p112-113.12.c	Footnote A
Appendix A	107	Less Loss on Reacquired Debt	E180	p111.81.c	p110-111.81.c	Footnote A
Appendix A	108	Plus Gain on Reacquired Debt	E181	p113.61.c	p112-113.61.c	Footnote A
Appendix A	110	Preferred Stock	E183	p112.3.c	p112-113.3.c	Footnote A
Appendix A	Not Applicable	Note G	C287	351.h	350-351.h	Footnote A
Appendix A	Not Applicable	Note I	C289	266.8.f	266-267.8.f	Footnote A
Appendix A	Not Applicable	Note Q	C303	257	256-257	Footnote A
1 - ADIT	46	Subtotal - p275	B83	p275	p274-275	Footnote A
1 - ADIT	59	Subtotal - p277 (Form 1-F filer: see note 6, below)	B102	p277	p276-277	Footnote A
1 - ADIT	Not Applicable	"Note" reference for ADIT-283 Section	B89	NOTE: (Schedule Page 112 Line No. 64)	NOTE: (Schedule Page 112 - 113 Line No. 64)	Footnote A
1 - ADIT	Not Applicable	Under the ADITC-255 Section	B117	Total Form No. 1 (p 266 & 267)	Total Form No. 1 (p 266-267)	Footnote A
2 - Other Tax	Other Taxes	Page 263	D2	p263	p262-263	2022 FF1 Pages No. 262-263 Column (I) Electric (Account 408.1, 409.1). In the 2022 FERC Form 1, on Pages No. 262-263, three (3) Columns were added in 2021 (Column (b) - Type of Tax, Column (c) - State, and Column (d) - Tax Year, pushing the information usually obtained from Column (I) to Column (I)).
2 - Other Tax	Line 1	PA Capital Stock Tax	D8	p263.i	262-263.i	Line 15 is not utilized in 2022 FF1
2 - Other Tax	Line 2	Real Estate	D9	p263.i	262-263.i	Information previously found in Column (I) on Line 33 is now found in Column (I) on Line 11
2 - Other Tax	Line 3	PA PIRTA	D10	p263.i	262-263.i	Information previously found in Column (I) on Line 13 is now found in Column (I) on Line 6
2 - Other Tax	Line 5	Federal Unemployment	D16	p263.i	262-263.i	Information previously found in Column (I) on Line 4 is now found in Column (I) on Line 2
2 - Other Tax	Line 6	FICA	D17	p263.i	262-263.i	Information previously found in Column (I) on Line 5 is now found in Column (I) on Line 3
2 - Other Tax	Line 7	PA Unemployment	D18	p263.i	262-263.i	Information previously found in Column (I) on Line 18 is now found in Column (I) on Line 8
2 - Other Tax	Line 8	City of Pittsburgh	D19	p263.i	262-263.i	Information previously found in Column (I) on Line 34 is now found in Column (I) on Line 12
2 - Other Tax	Line 10	Highway Use	D25	p263.i	262-263.i	Line 6 is not utilized in 2022 FF1
2 - Other Tax	Line 11	Excise Tax on Coal	D26	p263.i	262-263.i	Line 7 is not utilized in 2022 FF1
2 - Other Tax	Line 12	PA Gross receipts Tax	D27	p263.i	262-263.i	Information previously found in Column (I) on Line 14 is now found in Column (I) on Line 7
2 - Other Tax	Line 13	PA Corporate Loans	D28	p263.i	262-263.i	Line 16 is not utilized in 2022 FF1
2 - Other Tax	Line 14	PA Insurance Premiums	D29	p263.i	262-263.i	Line 17 is not utilized in 2022 FF1
2 - Other Tax	Line 15	PA Fuel Use	D30	p263.i	262-263.i	Line 19 is not utilized in 2022 FF1
2 - Other Tax	Line 16	PA Motor Carriers	D31	p263.i	262-263.i	Line 20 is not utilized in 2022 FF1
2 - Other Tax	Line 17	PA Other	D32	p263.i	262-263.i	Information previously found in Column (I) on Line 21 is now found in Column (I) on Line 9
2 - Other Tax	Line 18	WV Franchise	D33	p263.i	262-263.i	Line 26 is not utilized in 2022 FF1
2 - Other Tax	Line 19	WV Income	D34	p263.i	262-263.i	Line 27 is not utilized in 2022 FF1
2 - Other Tax	Line 20	Gross Receipts	D35	p263.i	262-263.i	Line 32 is not utilized in 2022 FF1
2 - Other Tax	Line 23	Total Other Taxes included on p.114.14c	C41	p.114.14c	p.114-117.14c	Footnote A
5 - Cost Support	Plant in Service Worksheet - Form 1 Page #s	"Source" Information for Prior Year and Current Year	D4 and D16; D20 and D32; D36 and D37; D41 and D 42; D 46 and D 58	p204; p205; p206; p207	p204-207	Footnote A
5 - Cost Support	Accumulated Depreciation Worksheet - Form 1 Page #s	"Source" Information for Prior Year and Current Year	D104 and D105	p200.21.c	p200-201.21.c	Footnote A
5 - Cost Support	Electric /Non-electric Cost Support	Accumulated Intangible Depreciation	F139	p200.21.c	p200-201.21.c	Footnote A
5 - Cost Support	Electric /Non-electric Cost Support	Undistributed Stores Exp	F145	p227.6c & 15.c	p227 Footnote Data	On Page No. 227, Line No. 6 is no longer utilized in the FERC Form 1. As an alternative, a Footnote for Line No. 11 was added referencing the amount that used to be reflected on Line No. 6 ( <b>Assigned to - Operations and Maintenance</b> ).
5 - Cost Support	Electric /Non-electric Cost Support	Net Transmission Lease Payments	F147	p200.4.c	p200-201.4.c	Footnote A
5 - Cost Support	Electric /Non-electric Cost Support	Intangible Amortization	F150	p336.1d&e	p336-337.1d&e	Footnote A
5 - Cost Support	Electric /Non-electric Cost Support	Common Depreciation - Electric Only	F151	p336.11.b	p336-337.11.b	Footnote A
5 - Cost Support	Electric /Non-electric Cost Support	Common Amortization - Electric Only	F152	p356 or p336.11d	p356 or p336-337.11d	Footnote A
5 - Cost Support	CWIP & Expensed Lease Worksheet	Total Plant In Service	F163	p207.104.g	p204-207.104.g	Footnote A
5 - Cost Support	CWIP & Expensed Lease Worksheet	Transmission Plant In Service	F165	p207.58.g	p204-207.58.g	Footnote A



**Appendix 5  
Duquesne Light Company  
Formula Reference Changes**

Tab:	Line #/Description	Description:	Cell:	Current Instruction/ Reference	Correct Instruction/ Reference	Reason For Change:
5 - Cost Support	PBOPs Cost Support	Account 926 (Current Year)	F174	p323.187.b	p320-323.187.b	Footnote A
5 - Cost Support	Regulatory Expense Related to Transmission Cost Support	Regulatory Commission Exp Account 928	F197	p323.189.b	p320-323.189.b	Footnote A
5 - Cost Support	Safety Related Advertising Cost Support	General Advertising Exp Account 930.1	F202	p323.191.b	p320-323.191.b	Footnote A
5 - Cost Support	Materials & Supplies	Assigned to O&M	D278	p227.6	p227 Footnote Data	On Page No. 227, Line No. 6 is no longer utilized in the FERC Form 1. As an alternative, a Footnote for Line No. 11 was added referencing the amount that used to be reflected on Line No. 6 ( <b>Assigned to - Operations and Maintenance</b> ).
5 - Cost Support	Abandoned Transmission Projects	Beginning Balance of Unamortized Transmission Projects	F302	p111.71.c	p110-111.71.c	Footnote A
5 - Cost Support	Abandoned Transmission Projects	Transmission Amortization Expense	F304	p114.10.c	p114-117.10.c	Footnote A

[A] Changes have been identified to formula references to the FERC Form 1 stemming from a recent FERC revision to its electronic filing format requirements which changed several page references.