



Duquesne Light

Our Energy...Your Power

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May 14, 2008

VIA OVERNIGHT MAIL

The Honorable Kimberly D. Bose
Secretary
Federal Energy Regulatory Commission
888 First Street, N.E.
Washington, D.C. 20426

Re: Duquesne Light Company
Informational Filing of 2008 Formula Rate Update
Docket Nos. ER06-1549-000 and ER06-1549-001

Dear Secretary Bose:

Pursuant to the Commission's order dated February 6, 2007 ("February 6 Order"), in the captioned proceeding (118 FERC ¶ 61,087, at P 74), Duquesne Light Company ("Duquesne" or "Company") hereby submits for informational purposes an original and six copies of the annual update to recalculate its annual transmission revenue requirement pursuant to the formula rate accepted by the Commission for filing in that proceeding, along with a detailed accounting of transfers between construction work in progress ("CWIP") and Plant in Service accounts and other information described below.

I. Summary and Information Provided

Duquesne's tariff on file with the Commission requires Duquesne to recalculate its annual transmission revenue requirement on or before May 15 of each year, and provide notice of the new revenue requirement to its customers. In particular, the tariff specifies that:

On or before May 15 of each year, Duquesne shall recalculate its Annual Transmission Revenue Requirements, producing the "Annual Update" for the upcoming Rate Year, and post such Annual Update on PJM's Internet website via link to the Transmission Services page or a similar successor page.

FERC Electric Tariff, Sixth Revised Volume No. 1, Original Sheet No. 314H.19, Attachment H-17B, Section 1(b) (effective Dec. 1, 2006). The "Rate Year" referenced in the tariff begins on June 1 of each year and continues until May 31 of the following year.



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The annual update consists of the following documents included with this filing:

- A completed formula template providing the true-up calculation to reflect actual plant placed in service for 2007 (Appendix 1);
- A completed formula template providing the rate to become effective on June 1, 2008 that includes both the true-up in Appendix 1 and the estimated capital expenditures through December 31, 2008 (Appendix 2);
- A summary and detail of accounting transfers between CWIP and Plant in Service for incentive projects listed on Attachment 7 of the formula (Appendix 3);
- A calculation deriving the credit due customers for the difference between the October 9, 2007 Settlement Filing and Duquesne's May 15, 2007 True-Up filing back to December 1, 2006 (Appendix 4); and
- Duquesne's April 2008 FERC Form 730 filing providing information on projects exceeding \$20 million (Appendix 5).

II. Informational Filing

A. Annual Update.

The Commission's order accepting Duquesne's formula rate for filing "direct[ed] Duquesne to make an informational filing with the Commission when it recalculates its Annual Transmission Revenue Requirement. This information must include the information Duquesne is required to post on its web site regarding updates to its formula rate." 118 FERC ¶ 61,087, at P 74. Accordingly, Duquesne is submitting for filing for informational purposes the same 2008 Annual Update that it is transmitting to PJM Interconnection, L.L.C. for posting on its website as required by Duquesne's tariff, and that will be posted on Duquesne's website. The Annual Update consists of the calculations in the Appendices attached hereto. Thus, all interested persons will have ample notice of, and access to, the Annual Update. The protocols provide specific 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 rate is based. Duquesne also has made no changes in its Post-retirement Benefits Other Than Pension charges that exceed the threshold set forth in its tariff.¹

¹ FERC Electric Tariff, Sixth Revised Volume No. 1, Original Sheet No. 314H.20, Attachment H-17B, Section 1(g)(effective Dec. 1, 2006).



B. Settlement Agreement

Duquesne makes this filing based on the Settlement Agreement among the principle parties in the above-captioned proceedings. That Settlement Agreement resolved all matters in the proceedings. The Settlement was submitted to FERC on October 9, 2007 and was approved on May 9, 2008.² The true-ups include the reduced revenue requirement between the settlement methodology and the as-filed methodology and incorporate all the agreed upon modifications to the as-filed formula. Appendix 4 hereto provides a separate calculation for the additional credit due customers as a result of the Settlement. In the Company's May 15, 2007 True-Up filing, the Company calculated a credit based on the difference between the original September 29, 2006 filing for rates that became effective December 1, 2006, and the May 15, 2007 submittal. The difference of \$1.03 million was credited to customers through an adjustment to the rates that became effective June 1, 2007. The Company agreed to a final revenue requirement of \$53.965 million in the Settlement Agreement. In accordance with Section 2.6 of the Settlement Agreement, the Company is crediting the \$1.32 million additional difference still owed to customers for the six-month period from December 1, 2006 to June 1, 2007. This amount is included in the adjustment to rate in Attachment 6 (Estimate and Reconciliation Worksheet), Step 8 of the formula (in Appendix 1 hereto). The True-up Amount for the period June 1, 2007 through May 31, 2008 is an under-collection of \$6.9 million. This amount is reduced by the \$1.3 million still owed to customers, for a net under collection of \$5.6 million. This net true-up amount is included on line 164 of the formula included at Appendix 1.

C. Informational Report on CWIP Balances

The Commission required Duquesne to provide a detailed accounting of transfers of balances between CWIP and Plant in Service accounts for its incentive projects. 118 FERC ¶ 61,087 at P 74. The Settlement Agreement amended the Company's protocols to add accounting procedures for tracking CWIP for each incentive project (which are totaled by year in Attachment 7 of the formula). Appendix 3 hereto contains a detailed accounting from Duquesne's records with references to source accounts from the company's 2007 Form No. 1 filing. As provided in the protocols, each project is assigned a funding project number ("FPN"). The information provided at 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 of the formula. True-ups of estimated costs and actual costs are itemized as shown on Attachment 6 to the annual updates included at Appendices 1 and 2.

The Commission also directed Duquesne to provide an update to the status of the Duquesne Transmission Enhancement Plan ("DTEP") as part of its accounting of transfers between CWIP and Plant in Service balances. February 6 Order at P 74. Construction is progressing well. DTEP anticipated approximately \$184 million in capital expenditures between

² *Duquesne Light Company*, 123 FERC ¶ 61,139 (2008).



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2005 and 2010. Actual Plant in Service at the end of 2007 for DTEP was \$94.7 million. The anticipated capital outlay for DTEP in 2008 is \$33.6 million, and Duquesne anticipates that DTEP costs of \$9.1 million will be placed into service in 2008. Attached as Appendix 5 is FERC Form 730 providing further detail on the DTEP projects greater than \$20 million.

The Commission further directed Duquesne to submit details on how it is satisfying its hold harmless commitment in connection with the transaction that the Commission approved in *Duquesne Light Holdings, Inc.*, 117 FERC ¶ 61,326 n.35 (2006). A narrative explanation of proposed accounting entries and related journal entries was filed with the Commission on February 27, 2008 in Docket No. EC06-160. Duquesne has included no merger-related costs in the annual update filing and its rates. All merger-related costs have been recorded at Duquesne's parent company, Duquesne Light Holdings, Inc. Thus, Duquesne's customers are being held harmless from these costs.

Respectfully submitted,

Gary A. Jack

Attorney for
Duquesne Light Company

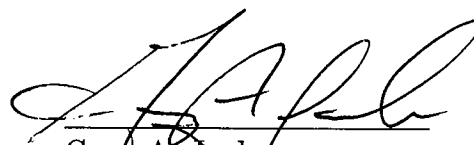
Enclosures

CC: Parties of Record

CERTIFICATE OF SERVICE

I hereby certify that I have this day served the foregoing filing by electronic mail upon each person designated on the official service lists compiled by the Secretary in these proceedings.

May 14, 2008

A handwritten signature in black ink, appearing to read 'G. Jack', written over a horizontal line.

Gary A. Jack
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Attachment 1

Formula Rate - Appendix A True-up	Notes	FERC Form 1 Page # or Instruction	2007
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Shaded cells are input cells

1	Transmission Wages Expense		p354.21.b	2,514,785
2	Total Wages Expense		p354.28.b	63,830,893
3	Less A&G Wages Expense		p354.27.b	36,710,332
4	Total		(Line 2 - 3)	27,120,561
5			(Line 1 / Line 4)	9.2726%

Plant Allocation Factors

6	Total Plant In Service	(Note B)	Attachment 5	2,355,073,339
7	Total Accumulated Depreciation	(Note A)	Attachment 5	766,015,590
8	Net Plant		(Line 6 - Line 7)	1,589,057,749
9	Transmission Gross Plant		(Line 21)	420,870,500
10	Gross Plant Allocator		(Line 9 / Line 6)	17.8708%
11	Transmission Net Plant		(Line 33)	284,875,838
12	Net Plant Allocator		(Line 11 / Line 8)	17.9273%

Plant In Service

13	Transmission Plant In Service	(Note B)	Attachment 5	396,436,342
14	New Transmission Plant Additions and Retirements only for Annual Estimate	(Note B)	Attachment 6, Cols F + H	
15	Total Transmission Plant In Service		(Line 13 + Line 14)	396,436,342
16	General & Intangible		Attachment 5	263,508,844
17	Common Plant (Electric Only)	(Note A)	Attachment 5	
18	Total General & Common		(Line 16 + Line 17)	263,508,844
19	Wage & Salary Allocation Factor		(Line 5)	9.2726%
20	General & Common Plant Allocated to Transmission		(Line 18 * Line 19)	24,434,159
21	TOTAL Transmission-Related Plant In Service		(Line 15 + Line 20)	420,870,500

Accumulated Depreciation

22	Transmission Accumulated Depreciation	(Note B)	Attachment 5	128,864,843
23	Accumulated Depreciation for Transmission Plant Additions Only for Estimate	(Note B)	Attachment 6, Col. L + Col. P	
24	Total Transmission Accumulated Depreciation		(Line 22 + Line 23)	128,864,843
25	Accumulated General Depreciation		Attachment 5	53,479,658
26	Accumulated Intangible Depreciation		Attachment 5	23,411,492
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)	76,891,150
30	Wage & Salary Allocation Factor		(Line 5)	9.2726%
31	General & Common Allocated to Transmission		(Line 29 * Line 30)	7,129,820
32	TOTAL Transmission-Related Accumulated Depreciation		(Line 24 + Line 31)	135,994,662
33	TOTAL Transmission-Related Net Property, Plant & Equipment		(Line 21 - Line 32)	284,875,838

Accumulated Deferred Income Taxes			
34	ADIT net of FASB 106 and 109	Enter Negative Attachment 1, Col B, Line 9	(34,667,676)
35	Accumulated Deferred Income Taxes Allocated To Transmission	Line 34	(34,667,676)
CWIP for Incentive Transmission Projects			
36	CWIP Balance for Current Rate Year	(Note P) Attachment 6, Col G	36,076,956
37	Total CWIP for Incentive Transmission Projects		36,076,956
38	Plant Held for Future Use	(Note C) Attachment 5	109,135
Transmission O&M Reserves			
39	Total Balance Transmission Related Account 242 Reserves	Enter Negative Attachment 5	(1,563,917)
Prepayments			
40	Prepayments	(Note A) Attachment 5	543,952
41	Total Prepayments Allocated to Transmission	(Line 40)	543,952
Materials and Supplies			
42	Undistributed Stores Exp	(Note A) Attachment 5	1,922,630
43	Wage & Salary Allocation Factor	(Line 5)	9.2726%
44	Total Transmission Allocated	(Line 42 * Line 43)	178,278
45	Transmission Materials & Supplies	Attachment 5	1,069,617
46	Total Materials & Supplies Allocated to Transmission	(Line 44 + Line 45)	1,247,895
Cash Working Capital			
47	Operation & Maintenance Expense	(Line 75)	17,514,265
48	1/8th Rule	x 1/8	12.5000%
49	Total Cash Working Capital Allocated to Transmission	(Line 47 * Line 48)	2,189,283
50	TOTAL Adjustment to Rate Base	(Lines 35 + 37 + 39 + 41 + 46 + 49)	3,935,627
51	Rate Base	(Line 33 + Line 50)	288,811,465

Transmission O&M			
52	Transmission O&M		7,392,135
53	Less Account 565	p321.112.b	
54	Plus PJM Schedule 12 Charges billed to DLC and booked to Account 565	p321.96.b (Note N) PJM Data	
55	Plus Net Transmission Lease Payments	(Note A) p200.4.c	
56	Transmission O&M	(Lines 52 - 53 + 54 + 55)	7,392,135
Allocated General & Common Expenses			
57	Common Plant O&M	(Note A) p356	
58	Total A&G	p323.197.b	110,891,942
59	Less PBOP Expense in Acct. 926 in Excess of Allowed Amount	Attachment 5	
60	Less Property Insurance Account 924	p323.185.b	5,467,018
61	Less Regulatory Commission Expense Account 928	(Note E) p323.189.b	5,552,557
62	Less General Advertising Expense Account 930.1	p323.191.b	1,280,544
63	Less EPRI Dues	(Note D) p352-353	
64	General & Common Expenses	(Lines 57 thru 58) - Sum (Lines 59 to 63)	98,591,823
65	Wage & Salary Allocation Factor	(Line 5)	9.2726%
66	General & Common Expenses Allocated to Transmission	(Line 64 * Line 65)	9,142,039
Directly Assigned A&G			
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	5,467,018
71	General Advertising Exp Account 930.1	(Note F) Attachment 5	
72	Total	(Line 70 + Line 71)	5,467,018
73	Net Plant Allocation Factor	(Line 12)	17.9273%
74	A&G Directly Assigned to Transmission	(Line 72 * Line 73)	980,091
75	Total Transmission O&M	(Lines 56 + 66 + 69 + 74)	17,514,265

Depreciation Expense			
76	Transmission Depreciation Expense	Attachment 8, Col. (D)	10,588,641
77	New plant Depreciation Expense only for Estimate	(Note B) Attachment 6, Col. K + Col. O	
78	Total Transmission Depreciation Expense	(Line 76 + Line 77)	10,588,641
79	General Depreciation	Attachment 8, Col. (D)	13,585,074
80	Intangible Amortization	(Note A) p336.1.f	2,760,551
81	Total	(Line 79 + Line 80)	16,345,625
82	Wage & Salary Allocation Factor	(Line 5)	9.2726%
83	General Depreciation Allocated to Transmission	(Line 81 * Line 82)	1,515,667
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)	9.2726%
88	Common Depreciation - Electric Only Allocated to Transmission	(Line 86 * Line 87)	-
89	Total Transmission Depreciation & Amortization	(Lines 78 + 83 + 88)	12,104,308

90	Taxes Other than Income	Attachment 2	1,109,567
91	Total Taxes Other than Income	(Line 90)	1,109,567

Long Term Interest			
92	Long Term Interest	(Note Q) Attachment 5	28,499,656
93	Amortization of Debt Discount and Expense	p117.63.c	806,685
94	Amortization of Loss on Reacquired Debt	p117.64.c	2,668,204
95	Less Amort of Gain on Reacquired on Debt-Credit	p117.65.c	-
96	Less Amort of Premium on Debt-Credit	p117.66.c	119,668
97	Interest on Debt to Associated Companies	p117.67.c	-
98	Total Long Term Debt Costs	(Sum lines 92 to 94) - Line 95 - Line 96 + Line 97	31,854,877
99	Preferred Dividends	Enter Positive p118.29.c	6,925,525
Common Stock			
100	Proprietary Capital	p112.16.c	819,100,281
101	Less Accumulated Other Comprehensive Income Account 219	p112.15.c	(7,549,133)
102	Less Preferred Stock	(Line 110)	107,935,500
103	Less Account 216.1	p112.12.c	(15,838,650)
104	Common Stock	(Line 100 - (Sum Lines 101 to 103))	734,552,564
Capitalization			
105	Long Term Debt		
106	Bonds	Attachment 5	447,175,000
107	Less Loss on Reacquired Debt	Enter Negative p111.81.c	(44,917,809)
108	Plus Gain on Reacquired Debt	p113.61.c	259,091
109	Total Long Term Debt	Sum (Lines 105 to Line 108)	402,516,282
110	Preferred Stock	p112.3.c	107,935,500
111	Common Stock	(Line 104)	734,552,564
112	Total Capitalization	(Sum Lines 109 to 111)	1,245,004,346
113	Debt %	(Line 109 / Line 112)	32.3305%
114	Preferred %	(Line 110 / Line 112)	8.6695%
115	Common %	(Note O) (Line 111 / Line 112)	59.0000%
116	Debt Cost	(Line 92 / Line 109)	0.0791
117	Preferred Cost	(Line 99 / Line 110)	0.0642
118	Common Cost	(Note J) 10.9% ROE + .5% RTO Adder	0.1140
119	Weighted Cost of Debt	(Line 113 * Line 116)	0.0256
120	Weighted Cost of Preferred	(Line 114 * Line 117)	0.0056
121	Weighted Cost of Common	(Line 115 * Line 118)	0.0673
122	Total Return (R)	(Sum Lines 119 to 121)	0.0984
123	Investment Return = Rate Base * Rate of Return	(Line 51 * Line 122)	28,421,592
Income Tax Rates			
124	FIT=Federal Income Tax Rate	(Note I)	35.0000%
125	SIT=State Income Tax Rate or Composite		9.9900%
126	p (percent of federal income tax deductible for state purposes)	Per State Tax Code	0.0000%
127	$T = 1 - \{[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)\} =$		41.4935%
128	$T / (1-T)$		70.9212%
ITC Adjustment			
129	Amortized Investment Tax Credit	(Note I) Enter Negative Attachment 1	(1,454,891)
130	$1/(1-T)$	1 / (1 - Line 127)	170.9212%
131	Net Plant Allocation Factor	(Line 12)	17.9273%
132	ITC Adjustment Allocated to Transmission	(Line 129 * (1 + Line 130) * Line 131)	(706,626)
133	Income Tax Component = CIT = (T/1-T) * Investment Return * (1-(WCLTD/R)) =	[Line 128 * Line 123 * (1 - (Line 119 / Line 122))]	14,916,154
134	Total Income Taxes	(Line 132 + Line 133)	14,209,529

Summary			
135	Net Property, Plant & Equipment	(Line 33)	284,875,838
136	Adjustment to Rate Base	(Line 50)	3,935,627
137	Rate Base	(Line 51)	288,811,465
138	O&M	(Line 75)	17,514,265
139	Depreciation & Amortization	(Line 89)	12,104,808
140	Taxes Other than Income	(Line 91)	1,109,567
141	Investment Return	(Line 123)	28,421,592
142	Income Taxes	(Line 134)	14,209,529
143	Gross Revenue Requirement	(Sum Lines 138 to 142)	73,359,261
Adjustment to Remove Revenue Requirements Associated with Excluded Transmission Facilities			
144	Transmission Plant In Service	(Line 13)	396,436,342
145	Excluded Transmission Facilities	(Note M) Attachment 5	
146	Included Transmission Facilities	(Line 144 - Line 145)	396,436,342
147	Inclusion Ratio	(Line 146 / Line 144)	100.00%
148	Gross Revenue Requirement	(Line 143)	73,359,261
149	Adjusted Gross Revenue Requirement	(Line 147 * Line 148)	73,359,261
150	Revenue Credits	Attachment 3	5,394,672
151	Net Revenue Requirement	(Line 151)	67,964,589
Net Plant Carrying Charge			
152	Gross Revenue Requirement	(Line 143)	73,359,261
153	Net Transmission Plant	(Line 13 - Line 22)	267,571,499
154	Net Plant Carrying Charge	(Line 152 / Line 153)	27.4167%
155	Net Plant Carrying Charge without Depreciation	(Line 152 - Line 76) / Line 153	23.4594%
156	Net Plant Carrying Charge without Depreciation, Return, nor Income Taxes	(Line 152 - Line 76 - Line 123 - Line 134) / Line 153	7.5268%
Net Plant Carrying Charge Calculation per 100 Basis Point increase in ROE			
157	Gross Revenue Requirement Less Return and Taxes	(Line 151 - Line 141 - Line 142)	30,728,140
158	Increased Return and Taxes	Attachment 4	45,543,597
159	Net Revenue Requirement per 100 Basis Point increase in ROE	(Line 157 + Line 158)	76,271,737
160	Net Transmission Plant	(Line 13 - Line 22)	267,571,499
161	Net Plant Carrying Charge per 100 Basis Point increase in ROE	(Line 159 / Line 160)	28.5052%
162	Net Plant Carrying Charge per 100 Basis Point increase in ROE without Depreciation	(Line 158 - Line 76) / Line 160	24.5479%
163	Net Revenue Requirement	(Line 151)	67,964,589
164	True-up amount	Attachment 6	
165	Plus any increased ROE calculated on Attachment 7 other than PJM Sch. 12 projects	Attachment 7	937,991
166	Facility Credits under Section 30.9 of the PJM OATT	Attachment 5	
167	Net Zonal Revenue Requirement	Sum (Lines 163 to 166)	68,902,579
Network Zonal Service Rate			
168	1 CP Peak	(Note L) Attachment 5	2,890.40
169	Rate (\$/MW-Year)	(Line 167 / Line 168)	23,838.42
170	Network Service Rate (\$/MW/Year)	(Line 169)	23,838.42

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.

Duquesne Light Company
Attachment H - 17A
Attachment 1 - Accumulated Deferred Income Taxes (ADIT) Worksheet Tax Detail

35	Less FASB 109 Above if not separately removed	A	B	C	D	E	F	G	H	G
36	Less FASB 106 Above if not separately removed	23,219,333	24,140,254	23,679,794	32,041,739	2,544,705			23,679,794	
37	Total = Line line 34 - (Line 36 + line 35)	72,038,809	72,730,705	72,384,758					37,798,254	

ADIT-282

38	Accelerated Depreciation	A	B	C	D	E	F	G	H	G
39	Subtotal - p275	182,299,574	157,703,338	170,001,456					170,001,456	
40	Less FASB 106 Above if not separately removed	182,299,574	157,703,338	170,001,456						
41	Less FASB 108 Above if not separately removed									
42	Total = Line line 39 - (Line 41 + line 40)	182,299,574	157,703,338	170,001,456					170,001,456	

39	Property Depreciation	A	B	C	D	E	F	G	H	G
43	Property Depreciation	121,125,454	140,808,693	131,017,029					131,017,029	
44	Amort Loss on Reacquisition	17,634,890	18,142,053	17,886,473					17,886,473	
45	FAS 109 tax gross-up	94,250,700	93,215,632	93,733,266					93,733,266	
46	Partnership investments	1,346,928	1,277,661	1,312,295						
47	Regulatory Assets	4,435,126	4,656,033	4,545,580						
48	State Income Taxes	2,776,324	3,236,568	3,006,446						
49	Pension Regulatory asset	23,556,214	18,160,942	20,858,528					3,006,446	
50	Prepaid Pension cost	15,998,057	28,102,441	22,050,249					22,050,249	
51	FIN 48 Tax Reserves	5,974,467		2,987,234					2,987,234	
52	Other	1,387,920	32,055	709,988						
53	Subtotal - p277 (Form 1-F filer, see note 8, below)	289,436,080	307,732,090	298,109,958					248,632,447	
54	Less FASB 109 Above if not separately removed	215,376,154	234,124,435	224,750,295					224,750,295	
55	Less FASB 106 Above if not separately removed									
56	Total = Line line 53 - (Line 55 + line 54)	73,109,926	73,607,655	73,358,791					23,882,152	

ADIT-283

43	Property Depreciation	A	B	C	D	E	F	G	H	G
43	Property Depreciation	121,125,454	140,808,693	131,017,029					131,017,029	
44	Amort Loss on Reacquisition	17,634,890	18,142,053	17,886,473					17,886,473	
45	FAS 109 tax gross-up	94,250,700	93,215,632	93,733,266					93,733,266	
46	Partnership investments	1,346,928	1,277,661	1,312,295						
47	Regulatory Assets	4,435,126	4,656,033	4,545,580						
48	State Income Taxes	2,776,324	3,236,568	3,006,446						
49	Pension Regulatory asset	23,556,214	18,160,942	20,858,528					3,006,446	
50	Prepaid Pension cost	15,998,057	28,102,441	22,050,249					22,050,249	
51	FIN 48 Tax Reserves	5,974,467		2,987,234					2,987,234	
52	Other	1,387,920	32,055	709,988						
53	Subtotal - p277 (Form 1-F filer, see note 8, below)	289,436,080	307,732,090	298,109,958					248,632,447	
54	Less FASB 109 Above if not separately removed	215,376,154	234,124,435	224,750,295					224,750,295	
55	Less FASB 106 Above if not separately removed									
56	Total = Line line 53 - (Line 55 + line 54)	73,109,926	73,607,655	73,358,791					23,882,152	

ADITC-255

Item	Amortization
Amortization	
Amortization to line 129 of Appendix A	1,454,891
Total	1,454,891
Total Form No. 1 (p 266 & 267)	1,454,891
Difference /1	-

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

Other Taxes	FERC Form No. 1 Page 263 Col (i)	Allocator	Allocated Amount
		Gross Plant Allocator	
Plant Related			
1 PA Capital Stock Tax	line 15	2,635,777	
2 Real Estate	line 33	208,344	
3 PA PURTA	line 13	907,350	
4 Total Plant Related -- Sum of line 1 through line 3		3,751,471	17.8708% \$ 670,418

Wages & Salary Allocator

5 Federal Unemployment	line 4	38,765	
6 FICA	line 5	4,250,790	
7 PA Unemployment	line 18	141,181	
8 City of Pittsburgh	line 34	305,242	
9 Total Labor Related-- Sum of line 5 through line 8		4,735,978	9.2726% \$ 439,149

Other Excluded

All other

10 Highway Use	line 6	-	
11 Excise Tax on Coal	line 7	-	
12 PA Gross receipts Tax	line 14	49,814,672	
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	(933,163)	
18 WV Franchise	line 26	-	
19 WV Income	line 27	-	
20 Gross Receipts	line 32	-	
21 Total Excluded		48,881,509	0.00%
22 Total (line 4 + line 9 + line 21)		57,368,958	\$ 1,109,567
23 Total 'Other' Taxes included on p.114.14c		57,368,958	
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		9,749,481
2 Rent from Electric Property - Transmission Related (Notes 3 & 8)		379,350
3		
4 Customer Choice - EGS Transmission	See Note 5	32,416,719
5 Other Electric Revenues	See Note 6	401,588
6 SECA Credits - Other EGS	See Note 7	113,213
7 Schedule 1A		798,227
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)		1,648,263
6 PTP Serv revs for which the load is not included in the divisor received by TO		2,549,210
7 PJM Transitional Revenue Neutrality (Note 1)		-
8 PJM Transitional Market Expansion (Note 1)		-
9 Professional Services (Note 3)		-
10 Revenues from Directly Assigned Transmission Facility Charges (Note 2)		288,000
11 Rent or Attachment Fees associated with Transmission Facilities (Note 3)		-
12 Gross Revenue Credits	Sum Lines 7 to 11 + line 3	5,663,050
13 Less line 20	- line 20	(268,378)
14 Total Revenue Credits	line 12 + line 13	5,394,672
15 Revenues associated with lines 15 thru 20 are to be included in lines 1-10 and total of those revenues entered here		379,350
16 Income Taxes associated with revenues in line 15		157,406
17 One half margin (line 15 - line 16)/2		110,972
18 All expenses (other than income taxes) associated with revenues in line 15 that are included in FERC accounts recovered through the formula times the allocator used to functionalize the amounts in the FERC account to the transmission service at issue.		-
19 Line 17 plus line 18		110,972
20 Line 15 less line 19		268,378

- 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

Account 454	Include	Exclude
Joint pole attachments - telephone	-	3,534,399
Joint pole attachments - cable	-	1,767,848
Underground rentals	-	-
Transmission tower wireless rentals	379,350	-
Other rentals	-	3,070,596
Corporate headquarters sublease	-	126,845
Misc non-transmission rentals	-	89,834
Customer commitment services	-	1,159,959
Total	379,350	9,749,481
Account 456	Include	Exclude
Customer Choice - EGS transmission	-	32,416,719
Other electric revenues	-	401,588
SECA credits	-	113,213
Transmission Revenue - AES/APS	2,549,210	-
Transmission Revenue - Piney Fork	288,000	-
Transmission Revenue - Firm	1,338,346	-
Transmission Revenue - Non-Firm	309,917	-
xxxx		
xxxx		
xxxx		
xxxx		
xxxx		
xxxx		
xxxx		
Total	4,485,473	32,931,520

A	100 Basis Point increase in ROE and Income Taxes	Line 12 + Line 23	45,543,597
B	100 Basis Point increase in ROE		1.00%

1	Rate Base	Appendix A, Line 51	288,811,465
2	Debt %	(Line 109 / Line 112)	32.3%
3	Preferred %	(Line 110 / Line 112)	8.7%
4	Common %	(Line 111 / Line 112)	59.0%
5	Debt Cost	(Line 92 / Line 109)	7.91%
6	Preferred Cost	(Line 99 / Line 110)	6.42%
7	Common Cost	Appendix A % plus 100 Basis Pts	12.40%
8	Weighted Cost of Debt	(Line 113 * Line 116)	0.0256
9	Weighted Cost of Preferred	(Line 114 * Line 117)	0.0056
10	Weighted Cost of Common	(Line 115 * Line 118)	0.0732
11		(Sum Lines 119 to 121)	0.1043
12		(Line 51 * Line 122)	30,125,580

13	FIT=Federal Income Tax Rate	Appendix A, Line 124	35.00%
14	SIT=State Income Tax Rate or Composite	Appendix A, Line 125	9.99%
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	41.49%
17	$T / (1-T)$	Appendix A, Line 128	70.92%
	ITC Adjustment		
18	Amortized Investment Tax Credit; enter negative	Attachment 1	
19	$1/(1-T)$	$1 / (1 - \text{Line } 127)$	(1,454,891)
20	Net Plant Allocation Factor	(Line 12)	170.92%
21	ITC Adjustment Allocated to Transmission	(Line 129 * (1 + Line 130) * Line 131)	(706,626)
22	Income Tax Component = $CIT=(T/1-T) * \text{Investment Return} * (1-(WCLTD/R)) =$	Line 17*Line 12*(1-(Line 8/Line 11))	16,124,642
23	Total Income Taxes	(Line 132 + Line 133)	15,418,017

Plant In Service Worksheet		Attachment A Line #, Description, Notes, Form #, Page #, and Instructions		Balance For True up	Balance for Estimate
Calculation of Transmission Plant In Service		Source			
13	<p>Calculation of Transmission Plant In Service</p> <p>December 371,959,371</p> <p>January Company Records 372,477,763</p> <p>February Company Records 383,013,903</p> <p>March 384,190,022</p> <p>April Company Records 385,341,816</p> <p>May Company Records 385,164,898</p> <p>June Company Records 385,527,946</p> <p>July Company Records 384,826,235</p> <p>August Company Records 404,794,869</p> <p>September Company Records 406,645,692</p> <p>October Company Records 406,575,613</p> <p>November Company Records 440,806,094</p> <p>December 442,348,220</p> <p>Transmission Plant In Service 396,436,342</p>	<p>For 2006</p> <p>For 2007</p> <p>For 2007</p> <p>For 2007</p> <p>For 2007</p> <p>For 2007</p> <p>For 2007</p> <p>For 2007</p> <p>For 2007</p> <p>For 2007</p> <p>For 2007</p> <p>For 2007</p> <p>For 2007</p> <p>For 2007</p> <p>For 2007</p> <p>For 2007</p> <p>For 2007</p> <p>For 2007</p> <p>For 2007</p>	<p>1,678,825,367</p> <p>1,676,480,829</p> <p>1,678,863,825</p> <p>1,660,787,272</p> <p>1,668,398,616</p> <p>1,690,452,832</p> <p>1,692,696,638</p> <p>1,698,128,184</p> <p>1,703,071,991</p> <p>1,708,155,066</p> <p>1,710,345,716</p> <p>1,714,418,666</p> <p>1,717,038,999</p> <p>1,695,128,154</p>	<p>442,348,220</p> <p>442,348,220</p>	
16	<p>Calculation of Distribution Plant In Service</p> <p>December 29,305,678</p> <p>January Company Records 21,761,526</p> <p>February Company Records 25,533,602</p> <p>March Company Records</p> <p>April Company Records</p> <p>May Company Records</p> <p>June Company Records</p> <p>July Company Records</p> <p>August Company Records</p> <p>September Company Records</p> <p>October Company Records</p> <p>November Company Records</p> <p>December 238,695,095</p> <p>Distribution Plant In Service 237,255,388</p>	<p>For 2006</p> <p>For 2007</p> <p>For 2007</p> <p>For 2007</p> <p>For 2007</p> <p>For 2007</p> <p>For 2007</p> <p>For 2007</p> <p>For 2007</p> <p>For 2007</p> <p>For 2007</p> <p>For 2007</p> <p>For 2007</p> <p>For 2007</p> <p>For 2007</p> <p>For 2007</p> <p>For 2007</p> <p>For 2007</p>	<p>29,305,678</p> <p>21,761,526</p> <p>25,533,602</p> <p>238,695,095</p> <p>237,255,388</p> <p>237,975,242</p>	<p>21,761,526</p> <p>21,761,526</p>	
16	<p>Calculation of General Plant In Service</p> <p>December 237,255,388</p> <p>January Company Records 237,975,242</p> <p>February Company Records</p> <p>March Company Records</p> <p>April Company Records</p> <p>May Company Records</p> <p>June Company Records</p> <p>July Company Records</p> <p>August Company Records</p> <p>September Company Records</p> <p>October Company Records</p> <p>November Company Records</p> <p>December 237,255,388</p> <p>General Plant In Service 237,975,242</p>	<p>For 2006</p> <p>For 2007</p> <p>For 2007</p> <p>For 2007</p> <p>For 2007</p> <p>For 2007</p> <p>For 2007</p> <p>For 2007</p> <p>For 2007</p> <p>For 2007</p> <p>For 2007</p> <p>For 2007</p> <p>For 2007</p> <p>For 2007</p> <p>For 2007</p> <p>For 2007</p> <p>For 2007</p> <p>For 2007</p>	<p>238,695,095</p> <p>237,255,388</p> <p>237,975,242</p>	<p>237,255,388</p> <p>237,255,388</p>	
17	<p>Calculation of Production Plant In Service</p> <p>December 2,418,405,133</p> <p>January Company Records</p> <p>February Company Records</p> <p>March Company Records</p> <p>April Company Records</p> <p>May Company Records</p> <p>June Company Records</p> <p>July Company Records</p> <p>August Company Records</p> <p>September Company Records</p> <p>October Company Records</p> <p>November Company Records</p> <p>December 2,418,405,133</p> <p>Production Plant In Service 2,418,405,133</p>	<p>For 2006</p> <p>For 2007</p> <p>For 2007</p> <p>For 2007</p> <p>For 2007</p> <p>For 2007</p> <p>For 2007</p> <p>For 2007</p> <p>For 2007</p> <p>For 2007</p> <p>For 2007</p> <p>For 2007</p> <p>For 2007</p> <p>For 2007</p> <p>For 2007</p> <p>For 2007</p> <p>For 2007</p> <p>For 2007</p>	<p>2,418,405,133</p>	<p>2,418,405,133</p>	
6	<p>Calculation of Common Plant In Service</p> <p>December (Electric Portion) 2,418,405,133</p> <p>December (Electric Portion) 2,418,405,133</p> <p>Common Plant In Service 2,418,405,133</p> <p>Total Plant In Service 2,418,405,133</p>	<p>For 2006</p> <p>For 2007</p> <p>Sum of averages above</p>	<p>2,418,405,133</p> <p>2,418,405,133</p> <p>2,418,405,133</p> <p>2,418,405,133</p>	<p>2,418,405,133</p> <p>2,418,405,133</p>	

Accumulated Depreciation Worksheet		Attachment A Line #s, Descriptions, Notes, Form #, Page #s and Instructions		Balance For True up	Balance for Estimate
Calculation of Transmission Accumulated Depreciation		Source			
December		Prior year p219		126,020,495	
January		Company Records		126,773,437	
February		Company Records		126,842,047	
March		Company Records		127,452,011	
April		Company Records		128,198,230	
May		Company Records		127,533,103	
June		Company Records		128,210,772	
July		Company Records		128,944,947	
August		Company Records		129,763,170	
September		Company Records		130,154,372	
October		Company Records		130,861,797	
November		Company Records		131,794,822	
December		p219,25		132,683,752	132,683,752
Transmission Accumulated Depreciation				128,864,843	132,683,752
Calculation of Distribution Accumulated Depreciation		Source			
December		Prior year p219,26		551,549,201	
January		Company Records		546,343,348	
February		Company Records		548,790,234	
March		Company Records		552,513,736	
April		Company Records		554,465,998	
May		Company Records		559,135,982	
June		Company Records		561,407,157	
July		Company Records		563,677,005	
August		Company Records		566,434,841	
September		Company Records		566,538,401	
October		Company Records		568,596,125	
November		Company Records		570,408,853	
December		p219,26		573,513,291	573,513,291
Distribution Accumulated Depreciation				560,259,598	573,513,291
Calculation of Intangible Accumulated Depreciation		Source			
December		Prior year p200,21.c		24,998,119	
December		p200,21c		21,824,865	21,824,865
Accumulated Intangible Depreciation				23,411,492	21,824,865
Calculation of General Accumulated Depreciation		Source			
December		Prior year p219		49,882,448	
December		p219,28		57,076,867	57,076,867
Accumulated General Depreciation				53,479,658	57,076,867
Calculation of Production Accumulated Depreciation		Source			
December		Prior year p219			
January		Company Records			
February		Company Records			
March		Company Records			
April		Company Records			
May		Company Records			
June		Company Records			
July		Company Records			
August		Company Records			
September		Company Records			
October		Company Records			
November		Company Records			
December		p219,20 thru 219,24			
Production Accumulated Depreciation					
Calculation of Common Accumulated Depreciation		Source			
December (Electric Portion)		p356			
December (Electric Portion)		p356			
Common Plant Accumulated Depreciation (Electric Only)					
Total Accumulated Depreciation			Sum of averages above	766,015,590	765,098,776

Details

22

26

25

28

7

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
Plant Allocation Factors						
26	Accumulated Intangible Depreciation	p200.21.c	21,824,865	21,824,865		
27	Accumulated Common Amortization - Electric	p356				
28	Common Plant Accumulated Depreciation (Electric Only)	p356				
Plant In Service						
17	Common Plant (Electric Only)	p356				
Materials and Supplies						
42	Undistributed Stores Exp	p227.6c & 15.c	2,110,336	2,110,336		
Allocated General & Common Expenses						
55	Plus Net Transmission Lease Payments	p200.4.c				
57	Common Plant O&M	p356				
Depreciation Expense						
80	Intangible Amortization	p336.1d&e	2,760,551	2,760,551		
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	109,135	109,135	109,135	
Total						
Non-transmission Related			109,135	109,135	109,135	
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
Plant Allocation Factors						
6	Total Plant In Service	p207.104.g	2,418,405,133			
Plant In Service						
13	Transmission Plant In Service	p207.56.g	442,346,220			
17	Common Plant (Electric Only)	p356				
Accumulated Depreciation						
22	Transmission Accumulated Depreciation	p219.25.c	132,683,752			

PBOPs Cost Support		Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions	Form 1 Amount	PBOPs	All other	Details
Allocated General & Common Expenses						
Account 926 (Prior Year)			11,293,363	3,213,682	8,079,701	Prior Year
Account 926 (Current Year)			31,719,047	4,035,401	27,683,646	Current Year
Change in PBOP Expense			20,425,664	821,719	19,603,945	
<p>Calculation of allowed increase in PBOP expense recorded in Acct. 926 (increase not to cause more than \$.05/kW/Me in zonal rate):</p> <p>1 Allowed Change in Rate (\$/kW/Me) 0.05</p> <p>2 Divide zonal rate at Appendix A, line 168 by 1000 and by 12 = 2</p> <p>3 Multiply Transmission Net Revenue Requirement (Appendix A, line 165) by ratio of line 1 over line 2 1,734,240</p> <p>4 Divide line 3 by the wage & salary allocator (Appendix A, line 5) 18,702,816</p> <p>5 Subtract line 4 from the Change in PBOP expense shown above (17,881,097)</p> <p>6 Enter the result at line 5 on Appendix A, line 62 ONLY if it is positive, otherwise enter zero</p>						
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
63	Allocated General & Common Expenses	p352-353			
Less EPRI Dues					

Regulatory Expense Related to Transmission Cost Support		Form 1 Amount	Transmission Related	Non-Transmission Related	Details
67	<p>Directly Assigned A&G Regulatory Commission Exp Account 928</p> <p>Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions</p> <p>p323.189.b</p>	5,552,557			FERC Annual Assessment
Safety Related Advertising Cost Support					
68	<p>Directly Assigned A&G General Advertising Exp Account 930.1</p> <p>Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions</p> <p>p323.191.b</p>	1,280,544		1,280,544	None
MultiState Workpaper					
125	<p>Income Tax Rates</p> <p>SIT=State Income Tax Rate or Composite</p>	PA 9.99%			State 1 State 2 State 3 State 4 State 5 Details
Education and Out Reach Cost Support					
68	<p>Directly Assigned A&G General Advertising Exp Account 930.1</p> <p>Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions</p> <p>p323.191.b</p>	1,280,544	Education & Outreach	Other	1,280,544 None
Excluded Plant Cost Support					
145	<p>Adjustment to Remove Revenue Requirements Associated with Excluded Transmission Facilities</p> <p>Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions</p> <p>Excluded Transmission Facilities</p> <p>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. 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: A Total investment in substation B Identifiable investment in Transmission (provide workpapers) C Identifiable investment in Distribution (provide workpapers) D Amount to be excluded (A x (C / (B + C)))</p> <p>Example 1,000,000 500,000 400,000 444,444</p>	0	General Description of the Facilities	None	None

Add more lines if necessary

Transmission Related Account 242 Reserves

Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions		End of Year for Est. Average for Final	Allocation	Trans Rf'd	Details
39 Transmission Related Account 242 Reserves (exclude current year environmental site related reserves)		Enter \$	100%	Amount	
Directly Assignable to Transmission					
Accrued FERC Assessment					
Labor Related, General plant related or Common Plant related					
	Prior Years Severance Expenses	2,008,025			
	Workmen's Compensation Liability	1,708,290		1,004,013	
	Accrued Payroll	2,271,215		1,989,753	
	Accrued Vacations	2,069,854		2,143,623	
	Accrued Legal Settlements	350,143		175,072	
	Employee Benefits	2,712,500		2,866,750	
	Misc	11,130,035		7,909,000	
		1,553,539		777,770	
		19,176,218		16,865,978	1,563,917
Other					
	Incentive Compensation Accrual	7,937,022		3,968,511	
	Low Income Smart Comfort Assistance				
	Accrued Compensated Absences	8,381,343		7,856,157	
	Affordable Housing Recapture	364,103		182,052	
	Pension Gross-up to match 2005 actuary				
		8,381,343		12,006,719	0.00%
		27,557,561		28,872,697	1,563,917
Total Transmission Related Reserves					

Prepayments

Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions		End of Year for Est. Average for Final	Allocation	Trans.Rf'd	Details
40 Prepayments				To Line 45	
Labor Related					
Prepaid Federal highway Use Tax					
	Infrastructure Improvement Program Project Insurance	4,827		2,520	234
	Workman's Compensation	612,657		547,870	50,802
	Director's & Officer's Liability				
	Excess General Liability				
	Misc	4,361,112		3,896,744	180,865
				553,314	246,393
	PA PUC Assessment	600,889		606,160	
	PA GRT	192,544		96,272	
	Property insurance	382,774		367,362	65,858
		6,154,803		6,236,731	543,952
Total Prepayments					

Materials & Supplies		Beg of year	End of Year	End of Year for
Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and instructions			Est. Average for	Final
	Assigned to O&M	1,734,923	2,110,336	1,922,630
	Stores Expense Undistributed	0	0	0
42	Undistributed Stores Exp	1,734,923	2,110,336	1,922,630
45	Transmission Materials & Supplies	823,244	1,315,989	1,069,617

Adjustments to Transmission O&M		Total	Allocation	Related
55	Plus Net Transmission Lease Payments			

Facility Credits under Section 30.9 of the PJM OATT		Amount	Description & PJM Documentation
166	Net Revenue Requirement Facility Credits under Section 30.9 of the PJM OATT		

PJM Load Cost Support		1 CP Peak	Description & PJM Documentation
168	Network Zonal Service Rate 1 CP Peak	2,890.4	

Cost of Long Term Debt		Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions					
		Amount	Months Outstanding		Weighted	Interest	
			Outstanding	Outstanding	(C*D/12)		
92	Long Term Interest	28,499,656					
105	Long Term Debt	447,175,000					
Total Column F below		475,674,656					
Total Column E below		447,175,000					
A	Act List all Bonds in Accounts 221 thru 224		Principle	Outstanding	Months Outstanding	Interest	
221	6.450% Series due 02/27/08		40,000,000.00	40,000,000.00	4	1,247,000.00	
221	6.70% 1st Mort Bond due 4/15/12		200,000,000.00	200,000,000.00	12	13,400,000.00	
221	6.70% 1st Mort Public Notes D due 4/30/32		100,000,000.00	100,000,000.00	3	2,233,333.00	
221	5.70% 1st Mort Bond due 5/15/14		200,000,000.00	200,000,000.00	4	5,510,000.00	
224	Allegheny County Industrial Development						
224	1998 Series A due 2013 Variable Interest Rates		50,000,000.00	50,000,000.00	12	2,175,000.00	
224	1998 Series B due 2011 Variable Interest Rates		47,925,000.00	47,925,000.00	12	1,940,963.00	
224	Beaver County Industrial Development						
224	1998 Series B due 2020 Variable Interest Rates		13,700,000.00			172.00	
224	1998 Series C due 2033 Variable Interest Rates		18,000,000.00			227.00	
224	1999 Series D due 2029 Variable Interest Rates		44,250,000.00	44,250,000.00	12	1,989,866.00	
224	1999 Series A due 2031 Variable Interest Rates		25,000,000.00			315.00	
224	1999 Series E due 2031 Variable Interest Rates		75,500,000.00			951.00	
224	Authorities Pollution Control Revenue Bonds						
224	1998 Series A due 2031 Variable Interest Rates		71,000,000.00			894.00	
224	1998 Series B due 2031 Variable Interest Rates		13,500,000.00			170.00	
224	1999 Series B due 2027 Variable Interest Rates		20,500,000.00			288.00	
224	1999 Series C due 2031 Variable Interest Rates		33,955,000.00			428.00	
224	1999 Series B due 2027 Variable Interest Rates		4,655,000.00			59.00	
xx	xxxxxx						
	Total	447,175,000				28,499,656	

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

Duquesne Light Company
Attachment H-17A
Attachment 6 - Estimate and Reconciliation Worksheet

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 calculates the true up amount by subtracting the results of Step 6 by Step 3.
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).
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

Step	Month	Year	Formula	(F)	(G)	(H)																																																																																																																																
1	April	Year 2	TO populate the formula with Year 1 data from FERC Form 1. \$ Rev Req based on Year 1 data																																																																																																																																			
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.																																																																																																																																			
<table border="1"> <thead> <tr> <th>(A)</th> <th>(B)</th> <th>(C)</th> <th>(D)</th> <th>(E)</th> <th>(F)</th> <th>(G)</th> <th>(H)</th> </tr> <tr> <th>Other Project PIS</th> <th>other retirements</th> <th>Project X CWIP</th> <th>Project X PIS</th> <th>Project X PIS retirements</th> <th>Accumulated Balance</th> <th>Project X CWIP</th> <th>Project X PIS</th> </tr> </thead> <tbody> <tr> <td>Dec</td> <td></td> <td></td> <td></td> <td></td> <td>0</td> <td></td> <td></td> </tr> <tr> <td>Jan</td> <td></td> <td></td> <td></td> <td></td> <td>0</td> <td></td> <td></td> </tr> <tr> <td>Feb</td> <td></td> <td></td> <td></td> <td></td> <td>0</td> <td></td> <td></td> </tr> <tr> <td>Mar</td> <td></td> <td></td> <td></td> <td></td> <td>0</td> <td></td> <td></td> </tr> <tr> <td>Apr</td> <td></td> <td></td> <td></td> <td></td> <td>0</td> <td></td> <td></td> </tr> <tr> <td>May</td> <td></td> <td></td> <td></td> <td></td> <td>0</td> <td></td> <td></td> </tr> <tr> <td>Jun</td> <td></td> <td></td> <td></td> <td></td> <td>0</td> <td></td> <td></td> </tr> <tr> <td>Jul</td> <td></td> <td></td> <td></td> <td></td> <td>0</td> <td></td> <td></td> </tr> <tr> <td>Aug</td> <td></td> <td></td> <td></td> <td></td> <td>0</td> <td></td> <td></td> </tr> <tr> <td>Sep</td> <td></td> <td></td> <td></td> <td></td> <td>0</td> <td></td> <td></td> </tr> <tr> <td>Oct</td> <td></td> <td></td> <td></td> <td></td> <td>0</td> <td></td> <td></td> </tr> <tr> <td>Nov</td> <td></td> <td></td> <td></td> <td></td> <td>0</td> <td></td> <td></td> </tr> <tr> <td>Dec</td> <td></td> <td></td> <td></td> <td></td> <td>0</td> <td></td> <td></td> </tr> <tr> <td>Total</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> </tbody> </table>							(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	Other Project PIS	other retirements	Project X CWIP	Project X PIS	Project X PIS retirements	Accumulated Balance	Project X CWIP	Project X PIS	Dec					0			Jan					0			Feb					0			Mar					0			Apr					0			May					0			Jun					0			Jul					0			Aug					0			Sep					0			Oct					0			Nov					0			Dec					0			Total							
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)																																																																																																																															
Other Project PIS	other retirements	Project X CWIP	Project X PIS	Project X PIS retirements	Accumulated Balance	Project X CWIP	Project X PIS																																																																																																																															
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Total																																																																																																																																						

13 month avg of new plant additions = Col F + Col H
13 month avg of current year changes to CWIP = Col G

goes to line 14 of the formula
goes to line 36 of the formula

Duquesne Light Company
Attachment H-17A
Attachment 6 - Estimate and Reconciliation Worksheet

	(I) = F	(J)	(K) = I * J	(L)	(M) = H	(N)	(O) = L * M	(P)
	Total Other Project PIS	Composite Trans Deprec Rate	Depreciation Expense	Accum Deprec	Total Project X PIS	Composite Trans Deprec Rate	Depreciation Expense	Accum Deprec
DEC	0	0.19%	-	-	-	0.19%	-	-
Jan	0	0.19%	-	-	-	0.19%	-	-
Feb	0	0.19%	-	-	-	0.19%	-	-
Mar	0	0.19%	-	-	-	0.19%	-	-
Apr	0	0.19%	-	-	-	0.19%	-	-
May	0	0.19%	-	-	-	0.19%	-	-
Jun	0	0.19%	-	-	-	0.19%	-	-
Jul	0	0.19%	-	-	-	0.19%	-	-
Aug	0	0.19%	-	-	-	0.19%	-	-
Sep	0	0.19%	-	-	-	0.19%	-	-
Oct	0	0.19%	-	-	-	0.19%	-	-
Nov	0	0.19%	-	-	-	0.19%	-	-
Dec	0	0.19%	-	-	-	0.19%	-	-
Total								

13 mo. Avg accumulated depreciation = Col L + Col P;
Depreciation Expense = Col K + Col O

3 April Year 2 TO adds 13 month average Cap Adds and retirements (line 14), CWIP (line 36) and associated depreciation (lines 23 and 77) to the Formula.
Input to Formula Line 21

4 May Year 2 Post results of Step 3 on PJM web site.
Must run Appendix A to get this number (with results of step 2)

5 June Year 2 Results of Step 3 go into effect.

6 April Year 3 TO populates the formula with Year 2 data from FERC Form 1.

\$ 67,964,589 Rev Req based on Prior Year data Must run Appendix A to get this number (without any adjustments for cap adds) of Appendix A
Detail of actual 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.

	(A)	(B)	(C)	(D)	(E)	(F)		(H)
						Accumulated Balance	Project X PIS	
Dec	169,589	other retirements	5,210,738	500,050	Project X PIS retirements	Project X CWIP	Project X PIS	Total
Jan	148,894		(7,377,658)	10,969,610		44,615,245	26,201,414	26,201,414
Feb	272,737		2,296,051	903,382		37,237,587	37,171,024	37,171,024
Mar	897,934		2,050,424	292,169		39,533,639	38,074,406	38,074,406
Apr	962,204		4,069,964	171,047		41,594,063	38,366,575	38,366,575
May	26,201		4,497,827	505,684		45,664,027	39,043,306	38,537,623
Jun	(903,289)		2,078,927	275,082		50,161,854	52,240,781	39,318,388
Jul	(166,204)		(18,738,148)	20,043,844		59,362,232	35,217,946	60,889,689
Aug	526,637		1,715,313	1,527,466		34,217,324	7,341,989	93,891,591
Sep	(4,036,032)		(1,000,622)	4,124,324		8,268,829	3,951,964	94,737,949
Oct	5,355,525		(26,875,336)	28,877,569		36,076,956	50,485,350	88,022,742
Nov	695,769		926,841	846,358				
Dec	3,951,964		(31,135,678)	69,036,625				
Total								

13 month avg of new plant additions = Col F + Col H
End of Year balance new plant additions Col A + Col C

13 month avg of current year changes to CWIP = Col G

Duquesne Light Company
Attachment H - 17A
Attachment 6 - Estimate and Reconciliation Worksheet

	(I) = F	(J)	(K) = I * J	(L)	(M) = H	(N)	(O) = L * M	(P)
	Total Other Project PIS	Composite Trans Deprec Rate	Depreciation Expense	Accum Deprec	Total Project X	Composite Trans Deprec Rate	Depreciation Expense	
DEC	0	0.19%	-	-	25,701,324	0.19%	48,833	296,633
Jan	169,589	0.19%	322	322	26,201,414	0.19%	49,783	346,416
Feb	318,484	0.19%	605	927	37,171,024	0.19%	70,625	417,041
Mar	591,221	0.19%	1,123	2,051	38,074,406	0.19%	72,341	489,392
Apr	1,489,154	0.19%	2,829	4,880	38,366,575	0.19%	72,896	562,278
May	2,451,358	0.19%	4,658	9,538	38,537,623	0.19%	73,221	635,500
Jun	2,477,559	0.19%	4,707	14,245	39,043,306	0.19%	74,182	709,682
Jul	1,574,270	0.19%	2,991	17,236	39,318,388	0.19%	74,705	784,387
Aug	1,408,066	0.19%	2,675	19,911	59,362,232	0.19%	112,788	897,175
Sep	1,936,703	0.19%	3,680	23,591	60,889,699	0.19%	115,690	1,012,866
Oct	-2,099,329	0.19%	(3,989)	19,602	65,014,022	0.19%	123,527	1,136,393
Nov	3,256,196	0.19%	6,187	25,789	93,891,591	0.19%	178,394	1,314,787
Dec	3,951,964	0.19%	7,509	33,298	94,737,949	0.19%	180,002	1,494,789
Total			33,298	13,184			1,198,156	776,718

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	\$ 68,902,579
Results of Step 3	\$ 62,433,732
True up w/o interest	\$ 6,468,847
1st year	\$ 539,071

Note: for 1st year, divide this amt 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

Duquesne Light Company
Attachment H - 17A
Attachment 6 - Estimate and Reconciliation Worksheet

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).

Month	Yr	1/12 of Step 7	Interest 35.19a for and 35.19 b March Current Yr	Months	Interest	Refunds Owed
Jun	Year 1	539,071	0.5600%	11.5	34,716	573,787
Jul	Year 1	539,071	0.5600%	10.5	31,697	570,768
Aug	Year 1	539,071	0.5600%	9.5	28,679	567,749
Sep	Year 1	539,071	0.5600%	8.5	25,660	564,730
Oct	Year 1	539,071	0.5600%	7.5	22,641	561,712
Nov	Year 1	539,071	0.5600%	6.5	19,622	558,693
Dec	Year 1	539,071	0.5600%	5.5	16,603	555,674
Jan	Year 2	539,071	0.5600%	4.5	13,585	552,655
Feb	Year 2	539,071	0.5600%	3.5	10,566	549,636
Mar	Year 2	539,071	0.5600%	2.5	7,547	546,618
Apr	Year 2	539,071	0.5600%	1.5	4,528	543,599
May	Year 2	539,071	0.5600%	0.5	1,509	540,580
Total		6,468,847				6,686,200

Month	Yr	Balance	Amort	Interest	Balance
Jun	Year 2	6,686,200	577,672	0.5600%	6,145,971
Jul	Year 2	6,145,971	577,672	0.5600%	5,602,716
Aug	Year 2	5,602,716	577,672	0.5600%	5,056,418
Sep	Year 2	5,056,418	577,672	0.5600%	4,507,062
Oct	Year 2	4,507,062	577,672	0.5600%	3,954,629
Nov	Year 2	3,954,629	577,672	0.5600%	3,399,102
Dec	Year 2	3,399,102	577,672	0.5600%	2,840,465
Jan	Year 3	2,840,465	577,672	0.5600%	2,278,699
Feb	Year 3	2,278,699	577,672	0.5600%	1,713,787
Mar	Year 3	1,713,787	577,672	0.5600%	1,145,712
Apr	Year 3	1,145,712	577,672	0.5600%	574,456
May	Year 3	574,456	577,672	0.5600%	0
Total with interest			6,932,070		

The difference between the Reconciliation in Step 6 and the forecast in Prior Year with interest
Place result in line 164 of the formula for Year 2 rate

5,611,309

Duquesne Light Company
Attachment H -17A
Attachment 6 - Estimate and Reconciliation Worksheet

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) Other Project PIS	(B) other retirements	(C) Project X CWIP	(D) Project X PIS	(E) Project X PIS retirements	(F) Accumulated Balance Other Project PIS	(G) Project X CWIP	(H) Project X PIS	Total
Dec											
Jan											
Feb											
Mar											
Apr											
May											
Jun											
Jul											
Aug											
Sep											
Oct											
Nov											
Dec											
Total											

DEC	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
(I)=F Total Other Project PIS 0													
(J) Composite Trans Deprec Rate	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%
(K)=I*J Depreciation Expense													
(L) Accum Deprec													
(M)=H Total Project X PIS													
(N) Composite Trans Deprec Rate	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%
(O)=L*M Depreciation Expense													
(P) Total													
13 month avg of new plant additions = Col F + Col H													
13 month avg of current year changes to CWIP = Col G													
goes to line 14 of the formula													
goes to line 36 of the formula													
13 mo. Avg accumulated depreciation = Col L + Col P:													
Depreciation Expense = Col K + Col O													
goes to line 23 of the formula													
goes to line 77 of the formula													

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. 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.
\$

Duquesne Light Company
Attachment H -17A
Attachment 7 - Transmission Enhancement Charge Worksheet

44	FCR W base ROE	2020	-	-	-	-	-	-	-	\$	-	-	\$
45	W Increased ROE	2020	-	-	-	-	-	-	-	\$	-	-	\$
46	FCR W base ROE	2021	-	-	-	-	-	-	-	\$	-	-	\$
47	W Increased ROE	2021	-	-	-	-	-	-	-	\$	-	-	\$
48	FCR W base ROE	2022	-	-	-	-	-	-	-	\$	-	-	\$
49	W Increased ROE	2022	-	-	-	-	-	-	-	\$	-	-	\$
50	FCR W base ROE	2023	-	-	-	-	-	-	-	\$	-	-	\$
51	W Increased ROE	2023	-	-	-	-	-	-	-	\$	-	-	\$
52	FCR W base ROE	2024	-	-	-	-	-	-	-	\$	-	-	\$
53	W Increased ROE	2024	-	-	-	-	-	-	-	\$	-	-	\$
54	FCR W base ROE	2025	-	-	-	-	-	-	-	\$	-	-	\$
55	W Increased ROE	2025	-	-	-	-	-	-	-	\$	-	-	\$
56		.....	.....	.....	.....	.....	.....	.....	.....	\$	21,930,584	.....	\$
57		.....	.....	.....	.....	.....	.....	.....	.....	\$	20,992,593	.....	\$

* For True-up use amounts in Step 6 of Attachment 6

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	4,072,352	3.66	149,048
352-Minor Structures	3,570,948	2.63	93,916
353	199,484,156	3.02	6,024,422
354	63,671,778	2.23	1,419,881
355	10,150,799	2.15	218,242
356	45,969,336	1.84	845,836
357	69,052,543	1.95	1,346,525
358	35,297,357	1.39	490,633
359	4,354	3.19	139
Subtotal	431,273,623		10,588,641
General Plant			
390	96,231,529	3.67	3,531,697
391	4,519,795	20	903,959
391.1	9,061,580	5	453,079
392	45,418,439	9.1	4,133,078
393	2,818,099	3.33	93,843
394	12,213,034	4	488,521
395	4,658,937	5	232,947
396	1,083,230	6.1	66,077
397	54,815,295	6.67	3,656,180
398	513,848	5	25,692
Subtotal	231,333,785		13,585,074

Attachment 2

