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May 15, 2025

### VIA ELECTRONIC FILING

Honorable Debbie-Anne Reese, 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 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 2024 (Appendix 1).
- A completed formula rate template providing the rate to become effective on June 1, 2024, that includes both the true-up in Appendix 1 and the estimated capital expenditures through December 31, 2025 (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).



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- Duquesne's April 2025 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." 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." Duquesne presently has one transmission project that is subject to CWIP incentive rate treatment. As required by Commission orders, Duquesne

<sup>&</sup>lt;sup>1</sup> Duquesne Light Co., 118 FERC ¶ 61,087 (2007) ("DLC Formula Rate Order").

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



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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 2024 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.

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

Respectfully Submitted,

Michael Brechlin, Assistant General Counsel,

Regulatory

**Enclosures** 

# **APPENDIX 1**

ormula Rate - Appendix A True-Up	Notes	FERC Form 1 Page # or Instruction	2024
naded cells are input cells			
ocators			
1 Transmission Wages Expense		p354.21.b	10,546,179
2 Total Wages Expense		p354.28.b	103,171,394
3 Less A&G Wages Expense		p354.27.b	47,868,54
4 Total		(Line 2 - 3)	55,302,85
5		(Line 1 / Line 4)	19.0699
Plant Allocation Factors			
6 Total Plant In Service	(Note B)	Attachment 5	5,795,536,308
7 Total Accumulated Depreciation	(Note A)	Attachment 5	1,889,552,862
8 Net Plant	(1401071)	(Line 6 - Line 7)	3,905,983,44
9 Transmission Gross Plant		(Line 21)	1,354,490,470
10 Gross Plant Allocator		(Line 9 / Line 6)	23.3713
Township Not Blood		(1:00)	044.055.045
11 Transmission Net Plant 12 Net Plant Allocator		(Line 33) (Line 11 / Line 8)	914,955,315 <b>23.4245</b> 9
Net Fall Pallocator		(Line 117 Line o)	20.4240
ant Calculations			
Plant In Service			
13 Transmission Plant In Service	(Note B)	Attachment 5	1,197,710,204
New Transmission Plant Additions and Retirements only for Annual Estimate	(Note B)	Attachment 6	-
5 Total Transmission Plant In Service		(Line 13 + Line 14)	1,197,710,20
6 General & Intangible		Attachment 5	822,136,24
17 Common Plant (Electric Only)	(Note A)	Attachment 5	-
8 Total General & Common		(Line 16 + Line 17)	822,136,24
19 Wage & Salary Allocation Factor		(Line 5)	19.06999
General & Common Plant Allocated to Transmission		(Line 18 * Line 19)	156,780,266
TOTAL Transmission-Related Plant In Service		(Line 15 + Line 20)	1,354,490,470
Accumulated Depreciation			
22 Transmission Accumulated Depreciation	(Note B)	Attachment 5	357,325,064
3 Accumulated Depreciation for Transmission Plant Additions Only for Estimate	(Note B)	Attachment 6	-
Total Transmission Accumulated Depreciation	(. toto D)	(Line 22 + Line 23)	357,325,06
25 Accumulated General Depreciation		Attachment 5	184,702,31
26 Accumulated Intangible Depreciation		Attachment 5	246,397,19
27 Accumulated Common Amortization - Electric		Attachment 5	= 15,561,16
28 Common Plant Accumulated Depreciation (Electric Only)		Attachment 5	_
29 Total Accumulated General, Intangible and Common Depreciation		(Sum Lines 25 to 28)	431,099,50
Wage & Salary Allocation Factor		(Line 5)	19.0699
General & Common Allocated to Transmission		(Line 3) (Line 29 * Line 30)	82,210,09
32 TOTAL Transmission-Related Accumulated Depreciation		(Line 24 + Line 31)	439,535,155
TOTAL Transmission-Related Net Property, Plant & Equipment		(Line 21 - Line 32)	914,955,315
33 TOTAL Transmission-Related Net Property, Plant & Equipment		(Line 21 - Line 32)	914,955,313

	Accumulated Deferred Income Taxes	(Note R)		
34	ADIT net of FASB 106 and 109		Attachment 1, Col B, Line 9	(178,075,60
35	Accumulated Deferred Income Taxes Allocated To Transmission		Line 34	(178,075,60
	CWIP for Incentive Transmission Projects			
36	CWIP Balance for Current Rate Year	(Note P)	Attachment 6	2,860,98
37	Total CWIP for Incentive Transmission Projects			2,860,98
38 I	Plant Held for Future Use	(Note C)	Attachment 5	-
	Transmission O&M Reserves			
39	Total Balance Transmission Related Account 242 Reserves	Enter Negative	Attachment 5	(5,211,50
ı	Prepayments			
40	Prepayments	(Note A)	Attachment 5	4,208,52
41	Total Prepayments Allocated to Transmission		(Line 40)	4,208,52
	Materials and Supplies			
42	Undistributed Stores Exp	(Note A)	Attachment 5	991,02
43	Wage & Salary Allocation Factor		(Line 5)	19.069
14	Total Transmission Allocated		(Line 42 * Line43)	188,98
45	Transmission Materials & Supplies		Attachment 5	5,306,07
46	Total Materials & Supplies Allocated to Transmission		(Line 44 + Line45)	5,495,05
	Cash Working Capital			
47	Operation & Maintenance Expense		(Line 75)	39,563,35
48	1/8th Rule		x 1/8	12.5000
49	Total Cash Working Capital Allocated to Transmission		(Line 47 * Line 48)	4,945,41
50	TOTAL Adjustment to Rate Base		(Lines 35 + 37 + 39 + 41 + 46 + 49)	(165,777,12
= 51 T	Rate Base		(Line 33 + Line 50)	749,178,19

M&C				
	Transmission O&M			
52	Transmission O&M		n221 112 h	12.774.06
53	Less Account 565		p321.112.b p321.96.b	12,774,96
54		(Ninta NI)	PJM Data	•
	Plus PJM Schedule 12 Charges billed to DLC and booked to Account 565	(Note N)		-
55 56	Plus Net Transmission Lease Payments  Transmission O&M	(Note A)	p200.4.c (Lines 52 - 53 + 54 + 55)	12,774,9
56	Transmission Oaw		(Lines 52 - 53 + 54 + 55)	12,774,9
	Allocated General & Common Expenses			
57	Common Plant O&M	(Note A)	p356	-
58	Total A&G		p323.197.b	140,013,4
59	Less PBOP Expense in Acct. 926 in Excess of Allowed Amount		Attachment 5	-
60	Less Property Insurance Account 924		p323.185.b	7,791,9
61	Less Regulatory Commission Expense Account 928	(Note E)	p323.189.b	742,1
62	Less General Advertising Expense Account 930.1	(11010 2)	p323.191.b	369,7
63	Less EPRI Dues	(Note D)	p352-353	205,8
64	General & Common Expenses	(Note D)	(Lines 57 thru 58) - Sum (Lines 59 to 63)	130,903,7
65 66	Wage & Salary Allocation Factor  General & Common Expenses Allocated to Transmission		(Line 5) (Line 64 * Line 65)	19.069 <b>24,963,1</b>
00	General & Common Expenses Anocated to Transmission		(Line 04 Line 05)	24,903,1
	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	December Income Account 004		Line CO	7 704 0
70	Property Insurance Account 924	(No. 15)	Line 60	7,791,9
71	General Advertising Exp Account 930.1	(Note F)	Attachment 5	
72	Total		(Line 70 + Line 71)	7,791,9
73	Net Plant Allocation Factor		(Line 12)	23.424
74	A&G Directly Assigned to Transmission		(Line 72 * Line 73)	1,825,2
75	Total Transmission O&M		(Lines 56 + 66 + 69 + 74)	39,563,35
Depre	ciation & Amortization Expense			
	Depreciation & Amortization Expense			
76	Transmission Depreciation Expense		Attachment 8, Col. (D)	31,930,4
76a	Amortization of Abandoned Plant Projects	(Note T)	Attachment 5	-
77	New plant Depreciation Expense only for Estimate	(Note B)	Attachment 6	-
78	Total Transmission Depreciation and Amortization Expense		(Line 76 + Line 76a + Line 77)	31,930,4
79	General Depreciation		Attachment 8, Col. (D)	30,169,6
		(1)		
80	Intangible Amortization	(Note A)	p336.1.f	60,789,2
81	Total		(Line 79 + Line 80)	90,958,8
82	Wage & Salary Allocation Factor		(Line 5)	19.069
83	General Depreciation Allocated to Transmission		(Line 81 * Line 82)	17,345,7
84	Common Depreciation - Electric Only	(Note A)	p336.11.b	
85	Common Amortization - Electric Only	(Note A)	p356 or p336.11d	
86	Total	(Note A)	(Line 84 + Line 85)	
87				40.000
	Wage & Salary Allocation Factor		(Line 5)	19.069
88	Common Depreciation - Electric Only Allocated to Transmission		(Line 86 * Line 87)	-
89	Total Transmission Depreciation & Amortization		(Lines 78 + 83 + 88)	49,276,1
axes	Other than Income			
90	Taxes Other than Income		Attachment 2	1,944,4
91	Total Taxes Other than Income		(Line 90)	1,944,4
91	. The same the same same		\ <del></del>	1,077,7

	/ Capitalization Calculations			
	Long Term Interest			
92	Long Term Interest	(Note Q)	Attachment 5	69.848.692
93	Amortization of Debt Discount and Expense	(Note Q)	p117.63.c	716,07
	Amortization of Descount and Expense  Amortization of Loss on Reacquired Debt		p117.64.c	
94				1,435,26
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	8,064,33
98	Total Long Term Debt Costs		(Sum lines 92 to 94) - Line 95 - Line 96 + Line 97	80,064,37
99	Preferred Dividends	Enter Positive	p118.29.c	-
	Common Stock			
100	Proprietary Capital		p112.16.c	1,995,510,49
101	Less Accumulated Other Comprehensive Income Account 219		p112.15.c	799,24
102	Less Preferred Stock		(Line 110)	-
103	Less Account 216.1		p112.12.c	
103	Common Stock		(Line 100 - (Sum Lines 101 to 103))	1,994,711,25
			(======================================	.,,
405	Capitalization			
105	Long Term Debt		Augustania	1 000 00
106	Bonds		Attachment 5	1,633,333,33
107	Less Loss on Reacquired Debt	Enter Negative	p111.81.c	(10,086,27
108	Plus Gain on Reacquired Debt		p113.61.c	-
109	Total Long Term Debt		Sum (Lines 105 to Line 108)	1,623,247,058
110	Preferred Stock		p112.3.c	-
111	Common Stock		(Line 104)	1,994,711,256
112	Total Capitalization		(Sum Lines 109 to 111)	3,617,958,31
	·		,	
113	Debt %		(Line 109 / Line 112)	44.866
114	Preferred %		(Line 110 / Line 112)	0.000
115	Common %	(Note O)	(Line 111 / Line 112)	55.1349
116	Debt Cost		(Line 98 / Line 109)	0.049
117	Preferred Cost		(Line 99 / Line 110)	0.043
		(1)	,	0.444
118	Common Cost	(Note J)	10.9% ROE + .5% RTO Adder	0.1140
119	Weighted Cost of Debt		(Line 113 * Line 116)	0.022
120	Weighted Cost of Preferred		(Line 114 * Line 117)	-
121	Weighted Cost of Common		(Line 115 * Line 118)	0.0629
	Total Return (R)		(Sum Lines 119 to 121)	0.085
123	Investment Return = Rate Base * Rate of Return		(Line 51 * Line 122)	63,666,686
			(Lance 122)	
omp	osite Income Taxes			
	Income Tax Rates			
124	FIT=Federal Income Tax Rate	(Note I)		21.0000
	SIT=State Income Tax Rate or Composite			8.4900
125			B 0 . T 0 .	0.0000
			Per State Tax Code	
126	p (percent of federal income tax deductible for state purposes)		Per State Tax Code	
125 126 127 128			Per State Tax Code	27.70719
126 127	p (percent of federal income tax deductible for state purposes) T =1 - {[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)} = T/ (1-T)		Per State Tax Code	27.7071
126 127 128	$\begin{array}{ll} p & (percent \ of \ federal \ income \ tax \ deductible \ for \ state \ purposes) \\ T & = 1 - \{[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)\} = \\ T / (1 - T) \\ \hline \end{tabular}$	(Note I)		27.7071
126 127 128 129	<pre>p (percent of federal income tax deductible for state purposes) T =1 - {[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)} = T/ (1-T)  ITC Adjustment Amortized Investment Tax Credit</pre>	(Note I) Enter Negative	Attachment 1	27.7071' 38.3262' -
126 127 128 129 130	p (percent of federal income tax deductible for state purposes)  T =1 - {[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)} =  T/ (1-T)  ITC Adjustment  Amortized Investment Tax Credit 1/(1-T)		Attachment 1 1 / (1 - Line 127)	27.7071' 38.3262' - 138.3262'
126 127 128 129 130 131	p (percent of federal income tax deductible for state purposes)  T =1 - {[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)} =  T/ (1-T)  ITC Adjustment  Amortized Investment Tax Credit 1/(1-T) Net Plant Allocation Factor		Attachment 1 1/(1 - Line 127) (Line 12)	27.7071 38.3262 - 138.3262 23.4245
126 127 128 129 130 131	p (percent of federal income tax deductible for state purposes)  T =1 - {[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)} =  T/ (1-T)  ITC Adjustment  Amortized Investment Tax Credit 1/(1-T)		Attachment 1 1 / (1 - Line 127)	27.7071 <sup>1</sup> 38.3262 <sup>1</sup> - 138.3262 <sup>1</sup>
126 127 128 129 130 131 132	p (percent of federal income tax deductible for state purposes)  T =1 - {[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)} =  T/ (1-T)  ITC Adjustment  Amortized Investment Tax Credit 1/(1-T) Net Plant Allocation Factor  ITC Adjustment Allocated to Transmission  Other Income Tax Adjustments	Enter Negative	Attachment 1 1 / (1 - Line 127) (Line 12) (Line 129 * (1 + Line 130) * Line 131)	27.7071' 38.3262' - 138.3262' 23.4245'
126 127	p (percent of federal income tax deductible for state purposes)  T =1 - {[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)} =  T/ (1-T)  ITC Adjustment  Amortized Investment Tax Credit 1/(1-T) Net Plant Allocation Factor  ITC Adjustment Allocated to Transmission		Attachment 1 1/(1 - Line 127) (Line 12)	27.70719 38.32629 - 138.32629 23.42459
126 127 128 129 130 131 132	p (percent of federal income tax deductible for state purposes)  T =1 - {[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)} =  T/ (1-T)  ITC Adjustment  Amortized Investment Tax Credit 1/(1-T) Net Plant Allocation Factor  ITC Adjustment Allocated to Transmission  Other Income Tax Adjustments	Enter Negative	Attachment 1 1 / (1 - Line 127) (Line 12) (Line 129 * (1 + Line 130) * Line 131)	27.70719 38.32629 - 138.32629 23.42459

REVENU	E REQUIREMENT			
Sı	ummary			
135	Net Property, Plant & Equipment		(Line 33)	914,955,315
136	Adjustment to Rate Base		(Line 50)	(165,777,124
137	Rate Base		(Line 51)	749,178,192
138	O&M		(Line 75)	39,563,350
139	Depreciation & Amortization		(Line 89)	49,276,177
140	Taxes Other than Income		(Line 91)	1,944,450
141	Investment Return		(Line 123)	63,666,686
142	Income Taxes		(Line 134)	15,956,199
143	Gross Revenue Requirement		(Sum Lines 138 to 142)	170,406,861
A	djustment to Remove Revenue Requirements Associated with Excluded Transmission Fac	ilities		
144	Transmission Plant In Service	J	(Line 13)	1,197,710,204
145	Excluded Transmission Facilities (N	Note M)	Attachment 5	-
146	Included Transmission Facilities		(Line 144 - Line 145)	1,197,710,204
147	Inclusion Ratio		(Line 146 / Line 144)	100.00%
148	Gross Revenue Requirement		(Line 143)	170.406.861
149	Adjusted Gross Revenue Requirement		(Line 147 * Line 148)	170,406,861
150	Revenue Credits		Attachment 3	3,289,289
151	Net Revenue Requirement		(Line 149 - Line 150)	167,117,572
	not notonial noquironon		(Line 140 Line 100)	107,117,072
No	et Plant Carrying Charge			
152	Gross Revenue Requirement		(Line 143)	170,406,861
153	Net Transmission Plant		(Line 13 - Line 22)	840,385,140
154	Net Plant Carrying Charge		(Line 152 / Line 153)	20.2772%
155	Net Plant Carrying Charge without Depreciation		(Line 152 - Line 76) / Line 153	16.4777%
156	Net Plant Carrying Charge without Depreciation, Return, nor Income Taxes		(Line 152 - Line 76 - Line 123 - Line 134) / Line 153	7.0032%
N	et Plant Carrying Charge Calculation per 100 Basis Point increase in ROE			
157	Gross Revenue Requirement Less Return and Taxes		(Line 143 - Line 141 - Line 142)	90,783,976
158	Increased Return and Taxes		Attachment 4	85,336,434
159	Net Revenue Requirement per 100 Basis Point increase in ROE		(Line 157 + Line 158)	176,120,410
160	Net Transmission Plant		(Line 13 - Line 22)	840,385,140
161	Net Plant Carrying Charge per 100 Basis Point increase in ROE		(Line 159 / Line 160)	20.9571%
162	Net Plant Carrying Charge per 100 Basis Point increase in ROE without Depreciation		(Line 159 - Line 76) / Line 160	17.1576%
163	Net Revenue Requirement		(Line 151)	167,117,572
164	True-up amount		Attachment 6	- ·
165	Plus any increased ROE calculated on Attachment 7 other than PJM Sch. 12 projects		Attachment 7	2,819,155
166	Facility Credits under Section 30.9 of the PJM OATT		Attachment 5	-
167	Net Zonal Revenue Requirement		Sum (Lines 163 to 166)	169,936,727
Ne	etwork Zonal Service Rate			
168	1 CP Peak (N	Note L)	Attachment 5	2,691.00
169	Rate (\$/MW-Year)		(Line 167 / Line 168)	63,150.03
170	Network Service Rate (\$/MW/Year)		(Line 169)	63,150.03
	· · · · · · · · · · · · · · · · · · ·		,	

#### Notes

- A Electric portion only.
- 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.
- 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.

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

А	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	1
Line #								
1 ADIT-190 (enter negative) - line 43	(34,551,679)	(38,410,413)	(36,481,046)	(5,914,922)		-	(30,566,125)	
2 ADIT- 282 line 49	705,973,241	698,690,314	702,331,778	530,412,524	171,919,254			
3 ADIT- 283 line 62	65,357,288	66,817,490	66,087,389	3,843,993		2,686,102	59,557,295	
4 Subtotal Sum (line 1 + line 2 + line 3)	736,778,850	727,097,391	731,938,121	528,341,595	171,919,254	2,686,102	28,991,171	-
5 Wages & Salary Allocator Appendix A line 5							19.0699%	
6 Gross Plant Allocator Appendix A line 10						23.3713%	6	
7 Transmission Allocator					100.00%			
8 All other				0.00%				
9 ADIT	178,075,606				171,919,254	627,776	5,528,577	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	= 11 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1

#### 2,686,102 <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:

  1. ADIT items related only to Non-Electric Operations (e.g., Gas, Water, Sewer) or Production are directly assigned to Column E.

  2. ADIT items related only to Transmission are directly assigned to Column F.

  3. ADIT items related to plant and not in Columns A & B are included in Column B.

  4. ADIT items related to labor and not in Column A & B are included in Column H.

  5. 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 associated ADIT amount shall be excluded.
- 6. 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.
  7. Any new ADIT items will be clearly marked and separated in each account from the settled items for review.

	A	В	С	D End of Year for Est. Average for	E	F	G	н	1
	NOTE: (Schedule Page 110 - 111 Line No. 82)	End of Year Total	Beg of Year Total	Final Total	Gas, Prod Or Other Related	Only Transmission Related	Plant Related	Labor Related	Justification
	ADIT-190								
10	Other regulatory assets/liabilities - Transmission plant	(22,564,440)	(23,171,949)	(22,868,195)		(22,868,195)			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	(10,689,162)	(9,634,735)	(10,161,948)		(10,161,948)			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. Formetly 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)	57,596,256	57,494,148	57,545,202		57,545,202			Remeasurement of deferred tax liabilities in account 282 for income tax rate changes on transmission plant-related bookins 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 tem below.
13	Tax gross-up on excess ADIT regulatory liability - Transmission plant	22,455,361	21,210,912	21,833,137		21,833,137			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	(103,684,331)	(98,858,969)	(101,271,650)	(101,271,650)				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	(41,816,441)	(41,607,980)	(41,712,210)	(41,712,210)				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	147,537,572	154,248,083	150.892.828	150.892.828				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 allocators. Removed from rate bases as a FASB 109 fem below.
17	Tax gross-up on excess ADIT regulatory liability - Distribution/other plant	56,545,501	60,289,592	58,417,547	58,417,547				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 bookhax differences or 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 FASE 198 tem 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 tem 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	574,601	638,545	606,573		_		606,573	Vacation pay earned and expensed for books, tax deduction when paid - employees in all functions
23	Reserve for Healthcare	402,281	403,541	402,911				402,911	Self Insurance reserve expanded for books, tax deduction when paid - employees in all functions
24	Reserve for Compensated Absences	1,545,366	1,759,235	1,652,301				1,652,301	Vacation pay accrued and expensed for books, tax deduction when paid - employees in all functions
25	Accrued Pensions	22,846,122	21,135,111	21,990,617				21,990,617	Book accrual for pension contributions
26	Other Post-Employment Benefits Costs - OPEB	4,395,430	4,819,632	4,607,531				4,607,531	FAS postretirement benefit liability. Formerly referred to as FAS 106.

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

								In
27 Reserve for Warwick Mine Liability	2,036,078	2,208,837	2,122,458	2,122,458				Costs expensed related to 2000 generation asset sale, tax deduction when paid. Formerly referred to as Warwick Mine Closing Costs.
	347,543	365,650	356,597	356,597				Book reserve related to environmental remediation for generation assets, tax deductible when paid
Reserve for legacy issues	347,543	365,650	356,597	356,597				
Bad Debt Reserve Amortization	2,771,232	3,127,294	2,949,263	2,949,263				Book expense for bad debts, tax deduction when fully written-off and all collection efforts abandoned relates to all functions
Accrued Sales and Use Tax	363,216	479,154	421,185	421,185				Book sales & use tax estimate accrued and expensed, tax deduction when paid - relates to all function
Provision for injuries and damages	762,685	805,957	784,321				784,321	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	955,440	533,947	744,694				744,694	Legal reserve expensed for books, tax deduction when paid - relates to all functions
Accrued Misc Reserves	4,541,837	4,227,581	4,384,709				4,384,709	Accrued miscellaneous items included in account 190.
Derivative Instruments	-	-						Unrecognized loss for derivative contracts. Loss recognized for tax when realized.
Deferred Credits	359,597	345,220	352,409	352,409				Revenue received on long term contracts, amortized over the life of the contract for books, but recognized as taxable upon receipt of cash.
Other	(2,954,319)	(1,581,479)	(2,267,899)	(2,267,899)				Includes tax related to transmission revenue to be refunded through future rates.
	(2,554,515)							Lease obligation recognized under ASC 842, not recognized for tax purposes until use of the leased
Operating Lease Right of Use (ROU)		3,961,820	1,980,910	1,980,910				property occurs.
99 Payroll Tax Deferral	-							Deferred payment of employer payroll tax expenses permitted by COVID legislation, tax deductible when paid.
Subtotal - p234 (Sum line 10 through line 39) Less FASB 109 Above if not separately removed	144,327,426 105,380,317	163,199,147 119,969,102	153,763,287 112,674,710	72,241,436 66,326,514	46,348,196 46,348,196	-	35,173,656	Includes amounts on Lines 10 – 21.
Less FASB 109 Above if not separately removed  Less FASB 106 Above if not separately removed	4,395,430	4,819,632	4,607,531	00,320,314	40,340,190		4,607,531	Includes amount on Line 26.
13 Total = Line 40 - (Line 42 + Line 41)	34,551,679	38,410,413	36,481,046	5,914,922			30,566,125	
A	В	С	D End of Year for	E	F	G	н	1
	End of Year	Beg of Year	Est. Average for Final	Gas, Prod	Only			
	Total	Total	Tillai	Or Other	Transmission	Plant	Labor	
	rotar	iotai		Related	Related	Related	Related	Justification
ADIT- 282								
								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 attentanking 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 (reld of subsequent amortization)
44 Accelerated Depreciation - Transmission	172,591,410	171,247,097	171,919,254		171,919,254			reflected on Line 12.  Differences between book and tax basis in distribution/other plant, including capitalization differences
IS Accelerated Depreciation - Distribution/Other	533,381.831	527.443.217	530.412.524	530.412.524				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 th wage and salary allocator. Remeasurement due to tax law changes (net of subsequent amortization) reflected on Line 16.
16 Subtotal - p275	705,973,241	698,690,314	702,331,778		171,919,254			TOTOGOGO OT EINO 10.
17 Less FASB 109 Above if not separately removed						-		
Less FASB 106 Above if not separately removed								
19 Total = Line 46 - (Line 48 + Line 47)	705,973,241	698,690,314	702,331,778	530,412,524	171,919,254			
A	В	С	D End of Year for Est. Average for	E	F	G	н	1
NOTE: Schedule Page No. 112 Line No. 64)	End of Year Total	Beg of Year Total	Final	Gas, Prod Or Other Related	Only Transmission Related	Plant Related	Labor Related	Justification
ADIT-283				Related	Kelatea	Related	Related	
Amoritization Loss on Reacquisition	2,518,578	2,853,625	2,686,102			2,686,102		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	2,310,370		(======================================	(59,043)				Difference in book versus tax basis in partnership investments.
	(59,222)	(58,864)	(59,043)					
52 Regulatory Assets	(59,222) 1,652,318	2,191,933	1,922,126	1,922,126			F7.004.00E	Asset due to rate regulated capitalization of incurred costs that would otherwise be charge to expense
22 Regulatory Assets 33 Pension Regulatory Asset	(59,222) 1,652,318 59,700,249	2,191,933 56,109,741	1,922,126 57,904,995	1,922,126				Regulatory asset associated with adoption of FAS 158.
22 Regulatory Assets 23 Pension Regulatory Asset 24 Compensated Absences	(59,222) 1,652,318	2,191,933	1,922,126	1,922,126				Asset due to rate regulated capitalization of incurred costs that would otherwise be charge to expense Regulatory asset associated with adoption of FAS 158. Current year vacation pay accrual
52 Regulatory Assets 3 Pension Regulatory Asset 4 Compensated Absences 5 Other 6 Operating Lease Right of Use (ROU)	(59,222) 1,652,318 59,700,249	2,191,933 56,109,741	1,922,126 57,904,995	1,922,126				Regulatory asset associated with adoption of FAS 158.
2 Regulatory Assets 3 Pension Regulatory Asset 4 Compensated Absences 5 Other 6 Operating Lease Right of Use (ROU) 77	(59,222) 1,652,318 59,700,249	2,191,933 56,109,741 1,759,235	1,922,126 57,904,995 1,652,300	1,922,126				Regulatory asset associated with adoption of FAS 158.  Current year vacation pay accrual
22 Regulatory Assets 32 Pension Regulatory Asset 44 Compensated Absences 55 Other 65 Oberaring Lease Right of Use (ROU) 77	(59,222) 1,652,318 59,700,249 1,545,365	2,191,933 56,109,741 1,759,235 - 3,961,820	1,922,126 57,904,995 1,652,300 - 1,980,910	1,922,126		2 606 400	1,652,300	Regulatory asset associated with adoption of FAS 158.  Current year vacation pay accrual
22 Regulatory Assets 32 Pension Regulatory Asset 44 Compensated Absences 55 Other 65 Operating Lease Right of Use (ROU) 77 88 89 90 Subtotal - p277 (Form 1-F filer: see note 6, below)	(59,222) 1,652,318 59,700,249	2,191,933 56,109,741 1,759,235	1,922,126 57,904,995 1,652,300	1,922,126	-	2,686,102		Regulatory asset associated with adoption of FAS 158.  Current year vacation pay accrual
22 Regulatory Assets 32 Pension Regulatory Asset 44 Compensated Absences 55 Other 65 Oberaring Lease Right of Use (ROU) 77	(59,222) 1,652,318 59,700,249 1,545,365	2,191,933 56,109,741 1,759,235 - 3,961,820	1,922,126 57,904,995 1,652,300 - 1,980,910	1,922,126	-	2,686,102	1,652,300	Current year vacation pay accrual
22 Regulatory Assets 32 Pension Regulatory Asset 44 Compensated Absences 50 50 60 Operating Lease Right of Use (ROU) 77 78 80 Subtotal - p277 (Form 1-F filer: see note 8, below) 90 Subtotal - p277 (Form 1-F filer: see note 8, below) 91 Less FASS 109 Above if not separately removed	(59,222) 1,652,318 59,700,249 1,545,365	2,191,933 56,109,741 1,759,235 - 3,961,820	1,922,126 57,904,995 1,652,300 - 1,980,910	1,922,126		2,686,102	1,652,300	Regulatory asset associated with adoption of FAS 158.  Current year vacation pay accrual  Asset recognized under ASC 842, not recognized for tax purposes.

#### ADITC-255

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

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

#### Duquesne Light Company Attachment H -17A Attachment 2 - Taxes Other Than Income Worksheet

Gross Plant Allocator
621,542 1,268,658 1,890,200 23.3713% \$ 441,764
Wages & Salary Allocator
33,585 7,469,951 138,984 237,381 7,879,901 19.0699% \$ 1,502,686
All other
65,109,654 

#### 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.

#### Duquesne Light Company Attachment H -17A Attachment 3 - Revenue Credit Workpaper

#### Account 454 - Rent from Electric Property

1 Rent from FERC Form No. 1 - Note 8 2 Rent from Electric Property - Transmission Related (Notes 3 & 8)		11,711,975 304,103
3		
4 Customer Choice - EGS Transmission	See Note 5	88,648,792
5 Other Electric Revenues	See Note 6	3,423,009
6 SECA Credits - Other EGS	See Note 7	-
7 Schedule 1A		751,421
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)		2,105,446
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	3,448,970
16 Less line 23	- line 23	(159,681)
17 Total Revenue Credits	line 15 + line 16	3,289,289
18 Revenues associated with lines 19 thru 23 are to be included in lines 1-14 and total of those revenues entered here		304,103
19 Income Taxes associated with revenues in line 18		84,258
20 One half margin (line 18 - line 19)/2		109,922
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.		34,500
22 Line 20 plus line 21		144,422
23 Line 18 less line 22		159,681
		,

- 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 <u>Pacific Gas and Electric Company</u>, 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.

### Duquesne Light Company Attachment H -17A Attachment 3 - Revenue Credit Workpaper

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

Account 454	Include	Exclude
Joint pole attachments - telephone	=	10,237,018
Joint pole attachments - cable	-	-
Joint tower attachments - transmission	304,103	-
Underground rentals	-	-
Microwave tower wireless rentals	-	-
Other rentals	-	-
Corporate headquarters sublease	-	-
Misc non-transmission services	-	-
Customer Commitment Services (Account 454.02 & 454.03)	-	1,474,957
Total	304,103	11,711,975
Account 456	Include	Exclude
Customer Choice - EGS transmission	-	88,648,792
Other electric revenues	-	3,423,009
SECA credits	-	-
Transmission Revenue - AES/APS (Accounts 456.1 & 456.11)	-	-
Transmission Revenue - Piney Fork	288,000	-
Transmission Revenue - Firm (Account 456.32)	2,105,446	-
Transmission Revenue - Non-Firm	-	-
XXXX		
Total	2,393,446	92,071,801

#### Duquesne Light Company Attachment H -17A Attachment 4 - Calculation of 100 Basis Point Increase in ROE

A 100 Basis Point increase in ROE and Income Taxes Line 12 + Line 23 85,336,434

B 100 Basis Point increase in ROE 1.00%

eturn	Calculation			
1	Rate Base		Appendix A, Line 51	749,178,192
2	Debt %	(Line 109 / Line 112)	Appendix A, Line 113	44.9%
3	Preferred %	(Line 110 / Line 112)	Appendix A, Line 114	0.0%
4	Common %	(Line 111 / Line 112)	Appendix A, Line 115	55.1%
5	Debt Cost	(Line 98 / Line 109)	Appendix A, Line 116	4.93%
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	0.0221
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	0.0684
11		(Sum Lines 119 to 121)	Sum Lines 8 to 10	0.0905
		(I line Ed + I line 400)	Line 11 * Line 1	67,797,176
12	oite Incomo Toyon	(Line 51 * Line 122)	Line 11 Line 1	67,797,176
ompo	site Income Taxes	(Line 51 ^ Line 122)		, ,
<b>ompo</b> :	FIT=Federal Income Tax Rate	(Line 51 ^ Line 122)	Appendix A, Line 124	21.00%
13 14	FIT=Federal Income Tax Rate SIT=State Income Tax Rate or Composite		Appendix A, Line 124 Appendix A, Line 125	21.00% 8.49%
13 14 15	FIT=Federal Income Tax Rate SIT=State Income Tax Rate or Composite p (percent of federal income tax deductible for sta		Appendix A, Line 124 Appendix A, Line 125 Appendix A, Line 126	21.00% 8.49% 0.00%
13 14	FIT=Federal Income Tax Rate SIT=State Income Tax Rate or Composite		Appendix A, Line 124 Appendix A, Line 125	21.00% 8.49%
13 14 15 16	FIT=Federal Income Tax Rate  SIT=State Income Tax Rate or Composite p (percent of federal income tax deductible for sta  T =1 - {[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)} =  T/ (1-T)		Appendix A, Line 124 Appendix A, Line 125 Appendix A, Line 126 Appendix A, Line 127	21.00% 8.49% 0.00% 27.71%
13 14 15 16	FIT=Federal Income Tax Rate SIT=State Income Tax Rate or Composite p (percent of federal income tax deductible for sta T =1 - {[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)} =		Appendix A, Line 124 Appendix A, Line 125 Appendix A, Line 126 Appendix A, Line 127	21.00% 8.49% 0.00% 27.71%
13 14 15 16 17	FIT=Federal Income Tax Rate  SIT=State Income Tax Rate or Composite p (percent of federal income tax deductible for sta T =1 - {[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)} = T/ (1-T)  ITC Adjustment	ate purposes)	Appendix A, Line 124 Appendix A, Line 125 Appendix A, Line 126 Appendix A, Line 127 Appendix A, Line 128	21.00% 8.49% 0.00% 27.71%
13 14 15 16 17	FIT=Federal Income Tax Rate  SIT=State Income Tax Rate or Composite p (percent of federal income tax deductible for sta T =1 - {[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)} = T/ (1-T)  ITC Adjustment Amortized Investment Tax Credit; enter negative	ate purposes) Attachment 1	Appendix A, Line 124 Appendix A, Line 125 Appendix A, Line 126 Appendix A, Line 127 Appendix A, Line 128  Appendix A, Line 129	21.00% 8.49% 0.00% 27.71% 38.33%
13 14 15 16 17	FIT=Federal Income Tax Rate  SIT=State Income Tax Rate or Composite p (percent of federal income tax deductible for sta T =1 - {[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)} = T/ (1-T)  ITC Adjustment Amortized Investment Tax Credit; enter negative 1/(1-T)	Attachment 1 1 / (1 - Line 127)	Appendix A, Line 124 Appendix A, Line 125 Appendix A, Line 126 Appendix A, Line 127 Appendix A, Line 128  Appendix A, Line 129 Appendix A, Line 130	21.00% 8.49% 0.00% 27.71% 38.33%
13 14 15 16 17 18 19 20	FIT=Federal Income Tax Rate  SIT=State Income Tax Rate or Composite p (percent of federal income tax deductible for sta T = 1 - {[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)} = T/ (1-T)  ITC Adjustment  Amortized Investment Tax Credit; enter negative 1/(1-T) Net Plant Allocation Factor	Attachment 1 1 / (1 - Line 127) (Line 12)	Appendix A, Line 124 Appendix A, Line 125 Appendix A, Line 126 Appendix A, Line 127 Appendix A, Line 128  Appendix A, Line 129 Appendix A, Line 130 Appendix A, Line 131	21.00% 8.49% 0.00% 27.71% 38.33%
13 14 15 16 17 18 19 20	FIT=Federal Income Tax Rate  SIT=State Income Tax Rate or Composite p (percent of federal income tax deductible for sta T =1 - {[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)} = T/ (1-T)  ITC Adjustment Amortized Investment Tax Credit; enter negative 1/(1-T) Net Plant Allocation Factor ITC Adjustment Allocated to Transmission	Attachment 1 1 / (1 - Line 127) (Line 12)	Appendix A, Line 124 Appendix A, Line 125 Appendix A, Line 126 Appendix A, Line 127 Appendix A, Line 128  Appendix A, Line 129 Appendix A, Line 130 Appendix A, Line 131	21.00% 8.49% 0.00% 27.71% 38.33%
13 14 15 16 17 18 19 20 21	FIT=Federal Income Tax Rate  SIT=State Income Tax Rate or Composite p (percent of federal income tax deductible for sta T =1 - {[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)} = T/ (1-T)  ITC Adjustment Amortized Investment Tax Credit; enter negative 1/(1-T) Net Plant Allocation Factor ITC Adjustment Allocated to Transmission  Other Income Tax Adjustments	Attachment 1 1 / (1 - Line 127) (Line 12) (Line 129 * (1 + Line 130) * Line 131)  Appendix A, (Note S)	Appendix A, Line 124 Appendix A, Line 125 Appendix A, Line 126 Appendix A, Line 127 Appendix A, Line 128  Appendix A, Line 129 Appendix A, Line 130 Appendix A, Line 131 Appendix A, Line 131	21.00% 8.49% 0.00% 27.71% 38.33% - 138.33% 23.4245%

#### Plant in Service Worksheet

		, Notes, Form 1 Page #s and Instructions				Details
	Calculation of Transmission Plant In Service	Source		Balance For True up Bal	nce for Estimate	
	December	p206.58.b	For 2023	1,166,234,926		
	January	Company Records	For 2024	1,166,647,180		
	February	Company Records	For 2024	1,179,256,552		
	March	Company Records	For 2024	1,194,892,877		
	April	Company Records	For 2024	1,199,629,669		
	May	Company Records				
			For 2024	1,199,614,136		
	June	Company Records	For 2024	1,201,805,368		
	July	Company Records	For 2024	1,203,751,025		
	August	Company Records	For 2024	1,204,714,703		
	September	Company Records	For 2024	1,206,466,042		
	October	Company Records	For 2024	1,206,883,377		
	November	Company Records	For 2024	1,209,924,183		
	December	p207.58.g	For 2024	1,230,412,615	1,230,412,615	
	Transmission Plant In Service	p201.00.g	1012024	1,197,710,204	1,230,412,615	
	Transmission Plant in Service			1,197,710,204	1,230,412,013	
	Calculation of Distribution Plant In Service	Source				
	December	p206.75.b	For 2023	3,709,851,941		
	January	Company Records	For 2024	3,718,045,568		
	February	Company Records	For 2024	3,727,492,674		
				3,727,492,074		
	March	Company Records	For 2024	3,740,229,173		
	April	Company Records	For 2024	3,748,177,690		
	May	Company Records	For 2024	3,761,897,553		
	June	Company Records	For 2024	3,772,285,031		
	July	Company Records	For 2024	3,776,122,782		
	August	Company Records	For 2024	3,794,956,712		
	September	Company Records	For 2024	3,800,074,199		
	October	Company Records	For 2024	3,814,782,905		
	November	Company Records	For 2024	3,836,775,792		
	December	p207.75.g	For 2024	3,883,276,154	3,883,276,154	
	Distribution Plant In Service			3,775,689,860	3,883,276,154	
	Calculation of Intangible Plant In Service	Source				
	December	p204.5.b	For 2023	429,897,522		
	December	p205.5.g	For 2024	322,182,840	322,182,840	
	Intangible Plant In Service			376,040,181	322,182,840	
	Calculation of General Plant In Service	Source				
	December	p206.99.b	For 2023	426,922,336		
		·				
	December	p207.99.g	For 2024	465,269,790	465,269,790	
	General Plant In Service			446,096,063	465,269,790	
	Calculation of Production Plant In Service	Source			.,,.,	
	Calculation of Production Plant In Service	Source	F., 0000			
	December	p204.46b	For 2023			
	December January	p204.46b Company Records	For 2024	-		
	December January February	p204.46b Company Records Company Records	For 2024 For 2024			
	December January	p204.46b Company Records	For 2024	-		
	December January February March	p204.46b Company Records Company Records Company Records	For 2024 For 2024 For 2024			
	December January February March April	p204.46b Company Records Company Records Company Records Company Records	For 2024 For 2024 For 2024 For 2024			
	December January February March April May	p204.46b Company Records Company Records Company Records Company Records Company Records Company Records	For 2024 For 2024 For 2024 For 2024 For 2024	: : :		
	December January February March Abril Mav June	p204.46b Company Records	For 2024 For 2024 For 2024 For 2024 For 2024 For 2024			
	December January February March Aoril Mav June July	p204.46b Company Records	For 2024 For 2024 For 2024 For 2024 For 2024 For 2024 For 2024	- - - - - -		
	December January February March April May June July August	p204.46b Company Records	For 2024 For 2024 For 2024 For 2024 For 2024 For 2024 For 2024	: : : :		
	December January February March April May June July August September	p204.46b Company Records	For 2024 For 2024 For 2024 For 2024 For 2024 For 2024 For 2024 For 2024 For 2024			
	December January February March April May June July August September October	p204.46b Company Records	For 2024 For 2024 For 2024 For 2024 For 2024 For 2024 For 2024 For 2024 For 2024 For 2024			
	December January February March April May June July August September	p204.46b Company Records	For 2024 For 2024 For 2024 For 2024 For 2024 For 2024 For 2024 For 2024 For 2024			
	December January February March April May June July August September October	p204.46b Company Records	For 2024 For 2024			
	December January February March April May June July August September October November	p204.46b Company Records	For 2024 For 2024 For 2024 For 2024 For 2024 For 2024 For 2024 For 2024 For 2024 For 2024			
	December January February March April May June July August September October November	p204.46b Company Records	For 2024 For 2024			
	December January February March April May June July Cottober November December December Production Plant in Service	p204.46b Company Records P205.46.9	For 2024 For 2024			
	December January March April May June July August September October November December Production Plant in Service  Calculation of Common Plant in Service	p204.46b Company Records P205.46.g	For 2024 For 2024			
	December January February March April May June July Cottober November December December Production Plant in Service	p204.46b Company Records P205.46.9	For 2024 For 2024			
	December January February March April May June July September October November December Production Plant in Service  Calculation of Common Plant in Service December (Electric Portion)	p204.46b Company Records P205.46.g	For 2024 For 2024		· · ·	
	December January February March April May June July August September October November December Production Plant in Service December (Electric Portion) December (Electric Portion) December (Electric Portion)	p204.46b Company Records P205.46.g	For 2024 For 2024			
7	December January February March April May June July September October November December Production Plant in Service  Calculation of Common Plant in Service December (Electric Portion)	p204.46b Company Records P205.46.g	For 2024 For 2024		· · ·	
7	December January February March April May June July August September October November December Production Plant in Service December (Electric Portion) December (Electric Portion) December (Electric Portion)	p204.46b Company Records P205.46.g	For 2024 For 2024		· · ·	

Accumulated Depreciation Worksheet

Accumulated	d Depreciation Worksheet				
	Attachment A Line #s, Descriptions, Notes, For	n 1 Page #s and Instructions			Details
	Calculation of Transmission Accumulated Depreciation	Source		Balance For True up	up Balance for Estimate
	December	Prior year p219	For 2023	343,172,391	1
	January	Company Records	For 2024	346,295,834	4
	February	Company Records	For 2024	348,414,960	
	March	Company Records	For 2024	350,497,947	
	April	Company Records	For 2024	352,221,044	
	May	Company Records	For 2024	354,302,989	
	June	Company Records	For 2024	356,978,866	6
	July	Company Records	For 2024	359,849,580	
	August	Company Records Company Records	For 2024 For 2024	361,805,648 365,120,792	
	September October	Company Records	For 2024	367,295,464	
	November	Company Records	For 2024	367,572,027	7.
	December	p219.25	For 2024	371,698,296	
22	Transmission Accumulated Depreciation	p2 10.20	1 01 2024	357,325,064	
22	Transmission Accumulated Depreciation			337,323,004	4 511,050,250
	Calculation of Distribution Accumulated Depreciation	Source			
	December	Prior year p219.26	For 2023	1,077,061,430	
	January	Company Records	For 2024	1,081,983,476	
	February	Company Records	For 2024	1,090,063,259	
	March	Company Records	For 2024	1,093,000,944	4
	April	Company Records	For 2024	1,094,417,028	8
	May	Company Records	For 2024	1,098,259,317	
	June	Company Records	For 2024	1,096,346,637	
	July	Company Records	For 2024	1,103,756,439	
	August September	Company Records	For 2024 For 2024	1,109,525,228	
	October	Company Records Company Records	For 2024 For 2024	1,111,458,040 1,115,224,962	
	November	Company Records	For 2024	1,112,365,464	4
	December	p219.26	For 2024	1,121,205,586	
	Distribution Accumulated Depreciation	p2 10.20	1 01 2024	1,101,128,293	
	Distribution resonantial sepression			1,101,120,200	1,121,200,000
	Calculation of Intangible Accumulated Depreciation	Source			
	December	Prior year p200.21.c	For 2023	286,956,620	
	December	p200.21c	For 2024	205,837,761	
26	Accumulated Intangible Depreciation	p200:210	10.2021	246,397,191	
	7.00 amalatoa mangibio boprobation			210,007,101	260,601,101
	Calculation of General Accumulated Depreciation	Source			
	December	Prior year p219	For 2023	179,315,662	2
	December	p219.28	For 2024	190,088,967	
25	Accumulated General Depreciation	F=		184,702,315	
-				,,	
	Calculation of Production Accumulated Depreciation	Source			
	December	Prior year p219	For 2022		
	January	Company Records	For 2024		
	February	Company Records	For 2024	-	
	March	Company Records	For 2024	-	
	April	Company Records	For 2024	•	
	May	Company Records	For 2024	-	
	June	Company Records	For 2024	-	
	July	Company Records Company Records	For 2024		
	August September	Company Records Company Records	For 2024 For 2024		
	October	Company Records	For 2024		
	November	Company Records	For 2024		
	December	p219.20 thru 219.24	For 2024		· ·
	Production Accumulated Depreciation	,		-	·
	Calculation of Common Accumulated Depreciation	Source			
	December (Electric Portion)	p356	For 2023	-	
	December (Electric Portion)	p356	For 2024		
28	Common Plant Accumulated Depreciation (Electric Only)	F-500	1012021		· · · · · · · · · · · · · · · · · · ·
-					
7	Total Accumulated Depreciation	Sum of averages above		1,889,552,862	2 1,888,830,610
	A Production of the Control of the C			, , ,	

Tlastela.	/ Man ala	-4-1- 04	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	205,837,761	205,837,761		
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	-	-		
Allocated General & Common Expenses					
55 Plus Net Transmission Lease Payments	p200.4.c	-	-		
57 Common Plant 0&M	p356	-	-		
Depreciation Expense					
80 Intangible Amortization	p336.1d&e	60,789,225	60,789,225		
84 Common Depreciation - Electric Only	p336.11.b	-	-		
85 Common Amortization - Electric Only	p356 or p336.11d	-			

#### Transmission / Non-transmission Cost Support

		uttachment 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		Expensed Lease in Form 1 Form 1 Amount CWIP In Form 1 Amount Amount	Details
Plant Allocation Factors			
6 Total Plant In Service	p207.104.g	5,901,141,399	
Plant In Service			
13 Transmission Plant In Service	p207.58.g	1,230,412,615	
17 Common Plant (Electric Only)	p356	- Control of the Cont	
Accumulated Depreciation			
22 Transmission Accumulated Depreciation	p219.25.c	371,698,296	

#### PBOPs Cost Support

Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions		Form 1 Amount	PBOBs	All other	Details
Allocated General & Common Expenses Account 926 (Prior Year) Account 926 (Current Year) Change in PBOP Expense	p323.187.b	12,921,478 18,851,492 5,930,014	974,647 1,178,912 204,265	11,946,831 Prior Year 17,672,580 Current Year 5,725,749	
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 (\$k/kW/mo)  2 Divide zonal rate at Appendix A, line 168 by 1000 and by 12 =  3 Multipy Transmission Net Revenue Requirement (Appendix A, line 165) by ratio of line 1 over line 2  4 Divide line 3 by the wage & salary allocator (Appendix A, line 5)  5 Subtract line 4 from the Change in PBOP expense shown above  6 Enter the result at line 5 on Appendix A, line 62 QNL_Y if it is positive; otherwise enter zero  19  19  19  10  10  10  10  10  10  10	0.05 5 1,614,600 8,466,762 This is the increase in PBOI (8,262,497)	expense permitted in the current year.			

#### EPRI Dues Cost Support

Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions		Form 1 Amount	EPRI Dues	Details
Allocated General & Common Expenses				
63 Less EPRI Dues	p352-353	205,839	205,839	

Regulatory Expense Related to Transmission Cost Support

Attachment A L	ine #s, Descriptions, Notes, Form 1 Page #s and Instructions		Form 1 Amount	Transmission Related	Non-transmission Related		Details	
Directly Assigned A&G 67 Regulatory Commission Exp Account 928	p323.18	39.b	742,183		742,183	FEF	C Annual Assessment	
Safety Related Advertising Cost Support								
	Line #s, Descriptions, Notes, Form 1 Page #s and Instructions		Form 1 Amount	Safety Related	Non-safety Related		Details	
Directly Assigned A&G								
68 General Advertising Exp Account 930.1	p323.19	91.b	369,758	-	369,758		None	
MultiState Workpaper								
	ine #s, Descriptions, Notes, Form 1 Page #s and Instructions		State 1	State 2	State 3	State 4	State 5	Details
Income Tax Rates			PA					
125 SIT=State Income Tax Rate or Composite			8.49%					
Education and Out Reach Cost Support			Form 1 Amount	Education & Outreach	Other		D. (c.)	
	ine #s, Descriptions, Notes, Form 1 Page #s and Instructions		Form 1 Amount	Education & Outreach	Other		Details	
Directly Assigned A&G 68 General Advertising Exp Account 930.1	p323.19	91.b	369,758	-	369,758		None	
Excluded Plant Cost Support								
	Line #s, Descriptions, Notes, Form 1 Page #s and Instructions		Excluded Transmission Facilities			Description of the Facilities		
Adjustment to Remove Revenue Requirements Associated with Ex 145 Excluded Transmission Facilities	cluded Transmission Facilities		0		Gene	ral Description of the Facilities		
Instructions:			Enter \$			None		
<ol> <li>Remove all investment below 69 kV facilities, including the inves which separate costs are charged and step-up generation subst</li> </ol>	tment allocated to distribution of a dual function substation, generator, interconnection and local and direct as ation included in transmission plant in service.	ssigned facilities for						

Or Enter \$

Transmission Related Account 242 Reserves

Attachment A Line #s, Descripti	ons, Notes, Form 1 Page #s and Instructions	Beg of year	End of Year	End of Year for Est. Average for Final	Allocation	Trans Ritd	Details
Transmission Related Account 242 Reserves (exclude current year environmental s	ite related reserves)		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	495,014	349,282	422,148			
	Accrued Payroll	2,236,841		1,118,421			
	Accrued Vacations	-					
	Accrued Compensated Absences	9,506,957	8,431,804	8,969,381			
	Accrued Legal Settlements	2,117,048	3,795,000	2,956,024			
	Incentive Compensation Accrual	-	•	•			
	Employee Benefits	14,703,107	13,021,866	13,862,487			
		29,058,967	25,597,952	27,328,460	19.07%	5,211,500	
Plant Related	Property Insurance	-					
		-	-		23.42%	-	
Other							
	Affordable Housing Recapture	-	•	-			
	Regulatory Commitment	-	•				
	Counterparty Collateral	4,653,468	4,720,468	4,686,968			
	Other	235,000	335,000	285,000			
		4,888,468	5,055,468	4,971,968	0.00%	•	
Total Transmission Related Reserves		33,947,435	30,653,420	32,300,428		5,211,500	

chment 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 Ritd	Details
40 Prepayments						To Line 45	
Labor Related	Prepaid Federal Highway Use Tax	-		-	19.070%	-	
	Prepaid Information Technology Hardware/Software Maint	14,112,850	12,748,725	13,430,788	19.070%	2,561,233	
	Workman's Compensation	-	-		19.070%	-	
	Director's & Officer's Liability	-		-	19.070%	-	
	Excess General Liability	-		-	19.070%	-	
	Misc	1,072,079	1,458,879	1,265,479	19.070%	241,325	
Other	PA PUC Assessments	1,302,139	1,687,412	1,494,776	0.000%		
Plant Related	Property insurance	5,709,819	6,294,448	6,002,134	23.424%	1,405,967	
		22,196,887	22,189,464	22,193,176		4,208,525	

#### Materials & Supplies

Attachmer	t A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions	S	Beg of year	End of Year	End of Year for Est. Average for Final
	Assigned to O&M	p227.6	1,224,886	757,158	991,022
	Stores Expense Undistributed	p227.16			-
42	Undistributed Stores Exp		1,224,886	757,158	991,022
45	Transmission Materials & Supplies	p227.8	4,995,602	5,616,542	5,306,072

#### 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
Net Revenue Requirement		
166 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
Network Zonal Service Rate			
168 1 CP Peak	p401.b	2,691	

#### Abandoned Transmission Projects Beaver Valley Deactivation Dravosburg-Elrama Beaver Valley Deactivation Dravosburg-Elrama Description & PJM Documentation Transmission Project **Expansion Project** Transmission Project Expansion Project w/o B3015.2 (DLCo Zone) w/o B3012.2 (DLCo Zone) B3015.2 (Other Zone) B3012.2 (Other Zone) Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions Total 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 76a p114.10.c (Acct. 407) c Transmission Amortization Expense (Line a / Line b) 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

Other in	Come Tax Adjustments				
	Attachment A Line #s, Descriptions, Note	es, Form No. 1 Page #s and Instructions		Total	
_	Amortization of Deficient or (Excess) Accumulated Deferred Income Taxes	Appendix A (Note S)	Attachment 9.1, Column E, Line 7	(2,090,671)	
132a	Toal Other Income Tax Adjustments			(2.090.671)	

#### Cost of Long Term Debt

		Attachment A Line #s, Descriptions, Notes, Fo	rm 1 Page #8 and instructions				
	Term Interest		·		Amount		
92	Long Term Interest		Total Column F below		69,848,692		
105	Long Term Debt		Total Column E below		1,633,333,333		
		A	В	С	D	F	F
		A	ь	C	D	=	r
						Weighted Outstanding	
Act	List all Bonds in Accounts 221 thru 224		Principle	Outstanding	Months Outstanding	(C*D/12)	Interest
22	4.97% 1st Mort Bond due 11/14/2043		160,000,000	160,000,000	12	160,000,000	7,952,000
22	4.76% 1st Mort Bond due 02/03/2042		200,000,000	200,000,000	12	200,000,000	9,520,000
22	5.02% 1st Mort Bond due 02/04/2044		45.000.000	45,000,000	12	45,000,000	2,259,000
	5.12% 1st Mort Bond due 02/04/2054		85,000,000	85,000,000	12	85,000,000	4,352,000
22	3.78% 1st Mort Bond due 03/02/2045		100,000,000	100,000,000	12	100,000,000	3,780,000
22	3.93% 1st Mort Bond due 03/02/2055		200,000,000	200,000,000	12	200,000,000	6,288,000
22	3.93% 1st Mort Bond due 07/15/2045		160,000,000	160,000,000	12	160,000,000	7,860,000
22	3.82% 1st Mort Bond due 10/03/2047		60,000,000	60,000,000	12	60,000,000	2,292,000
22	3.89% 1st Mort Bond due 02/01/2048		60,000,000	60,000,000	12	60,000,000	2,334,000
22	4.04% 1st Mort Bond due 02/01/2058		125,000,000	125,000,000	12	125,000,000	5,050,000
22	3.11% 1st Mort Bond due 05/05/2050		200,000,000	200,000,000	12	200,000,000	6,237,278
22	4.59% 1st Mort Bond due 08/03/2052		130,000,000	130,000,000	12	130,000,000	5,967,000
22	5.67% 1st Mort Bond due 03/12/2054		80,000,000	80,000,000	10	66,666,667	3,641,400
22	5.77% 1st Mort Bond due 03/12/2064		50,000,000	50,000,000	10	41,666,667	2,316,014
224	4						
224							
224							
224							
224	1						
224							
224	4						
224							
224							
224							
224							
224							
	Total					1,633,333,333	69,848,692
	Note: The amount outstanding for debt retire	ed during the year is the outstanding amount as of the	last month it was outstanding.				

#### Reconciliation details

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

S - 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

2 April Year 2 TO estimates 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.

	(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)
Dec	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-Elrama w/o B3012.2 PIS	Drovosburg-Elrama w/o B3012.2 Retirements	Dravosburg-Elram 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
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
 goes to line 36 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 (AY) = AW \* AX (AZ) (BA) = AF (BB) (BC) = BA \* BB (BD) (BE) = AG (BF) (BG) = BE \* BF (BH)

	(AVV) = AD	(AX)	(AY) = AW - AX	(AZ)	(BA) = AF	(BB)	(BC) = BA - BB	(BD)	(BE) = AG	(BF)	(BQ) = BF - BF	(BH)	(BI) = AI	(BJ)	(BK) = BI - BJ	(BL)	(BM) = AJ	(BN)	(BO) = BM - BN	(BP)	(BQ) = AL	(BK)	(BS) = BQ - BK	(BI)	(BU) = AN	(BV)	(BM) = BO - BA	(BX)	(BY) = AP
	Total Other Project PIS	Composite Trans Deprec Rate	Depreciation Expense	Accum Deprec	Total Project 2	X Composite Trans Deprec Rate	Depreciation Expense	Accum Deprec	Total Brady PIS	Composite Trans Deprec Rate	Depreciation Expense	Accum Deprec	Allegheny S5 PIS	5 Composite Trans Deprec Rate	Depreciation Expense	Accum Deprec	Beaver Valley PIS	Composite Trans Deprec Rate	Depreciation Expense	Accum Deprec	Dravosburg-Elrama 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%		-	-	0.229	6		-	0.22%			-	0.22%			-	0.22%			-	0.22%			-	0.22%			
Jan	0	0.22%	-	-	-	0.229	6 -	-	-	0.22%		-	-	0.22%			-	0.22%		-		0.22%	-	-	-	0.22%	-		
Feb	0	0.22%	-	-	-	0.229	6 -	-	-	0.22%	-	-	-	0.22%			-	0.22%	-	-		0.22%	-	-	-	0.22%	-		
Mar	0	0.22%	-	-	-	0.229	6 -	-	-	0.22%	-	-	-	0.22%			-	0.22%	-	-		0.22%	-	-	-	0.22%	-		
Apr	0	0.22%	-	-	-	0.229	6 -	-	-	0.22%	-	-	-	0.22%			-	0.22%	-	-		0.22%	-	-	-	0.22%	-		
May	0	0.22%	-	-	-	0.229	6 -	-	-	0.22%	-	-	-	0.22%			-	0.22%	-	-		0.22%	-	-	-	0.22%	-		
Jun	0	0.22%	-	-	-	0.229	6 -	-	-	0.22%	-	-	-	0.22%			-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-
Jul	0	0.22%	-	-	-	0.229	6 -	-	-	0.22%	-	-	-	0.22%			-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	
Aug	0	0.22%	-	-	-	0.229	6 -	-	-	0.22%	-	-	-	0.22%			-	0.22%	-	-		0.22%	-	-	-	0.22%	-		
Sep	0	0.22%	-	-	-	0.229		-	-	0.22%		-	-	0.22%			-	0.22%	-	-		0.22%	-	-	-	0.22%	-		
Oct	0	0.22%	-	-	-	0.229	6 -	-	-	0.22%	-	-	-	0.22%			-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-
Nov	0	0.22%	-	-	-	0.229	6 -	-	-	0.22%	-	-	-	0.22%			-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-
Dec	0	0.22%	-	-	-	0.229	6 -	-	-	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 CC Depreciation Expense = Col AY + Col BC + Col BC + Col BK + Col BC + Col BS + Col BW + Col CA + Col CF + Col CJ + Col CN goes to line 23 of the formula 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)
Accumulated	Balance																	
Other Project	Project X	Project X	Brady	Brady	Allegheny S5	Beaver Valley w/o B3015.2	Beaver Valley w/o B3015.2	Dravosburg- Elrama w/o B3012.2	Drovosburg- Elrama w/o B3012.2	B3012.2	B3012.2	B3015.2	B3015.2	B1969	Bl-Carson Cheswick	BI-Carson Cheswick	RI-Carson Cheswick	B2689.1/B2689.2
PIS	CWIP	PIS	PIS	CWIP	PIS	PIS	CWIP	PIS	CWIP	PIS	CWIP	PIS	CWIP	PIS	CWIP	PIS	Retirements	PIS
- 10	01111	1.0	1.10	01111		1.10	01111	110	01111		01111		01111	- 10	01111	1.0	Remember	1.0
	_																	
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-		-	-	-	-	-		-	•	•	•
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-		-	-	-	-	-		-	•	•	•
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-		-	-	-	-		-	-	-	-	-		-
	-	-	-	-	-	-	-		-	-	-	-	-		-	•	•	•
	-	-	-	-	-		-	-	-	-		-	-	-	-	-		-
	-	-	-	-	-		-	-	-	-		-	-	-	-	-		-
-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-		-
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		·	·	·	·									·		<u> </u>	·	<u> </u>
-	-	-		-	-	-	-	-	-	-	-	-	-	-	-	-		-

(BZ)	(CA) = BY * BZ	(CB)	(CD) = AR	(CE)	(CF) = CD * CE	(CG)	(CH) = AT BI-Carson	(CI)	(CJ) = CH * CI	(CK)	(CL) = AV	(CM)	(CN) = CL * CM	(CO)
Composite Trans	Depreciation	Accum	B1969	Composite Trans	Depreciation	Accum	Cheswick	Composite Tran	Depreciation	Accum	B2689.1/B2689.2	Composite Tra	a Depreciation	Accum
Deprec Rate	Expense	Deprec	PIS	Deprec Rate	Expense	Deprec	PIS	Deprec Rate	Expense	Deprec	PIS	Deprec Rate	Expense	Deprec
0.22%				0.22%		-	-	0.22%		-	-	0.22%	-	-
0.22%	-			0.22%			-	0.22%		-		0.22%	-	-
0.22%	-			0.22%		-	-	0.22%		-	-	0.22%	-	-
0.22%	-			0.22%		-	-	0.22%		-	-	0.22%	-	-
0.22%	-			0.22%		-	-	0.22%		-	-	0.22%	-	-
0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-
0.22%	-			0.22%		-	-	0.22%		-	-	0.22%	-	-
0.22%				0.22%	-	-	-	0.22%		-		0.22%		-
0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-
0.22%				0.22%	-	-	-	0.22%		-		0.22%		-
0.22%	-	-		0.22%		-	-	0.22%		-	-	0.22%	-	-
0.22%		-	-	0.22%	-	-	-	0.22%		-	-	0.22%		-
0.22%	-	-		0.22%		-	-	0.22%		-	-	0.22%	-	-
	-					-				-			-	-

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

May Year 2 Post results of Step 3 on PJM web site.

S. Must run Appendix A to get this number (with results of step 2)

June Year 2 Results of Step 3 go into effect.

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

Rev Reg 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)	(G)	(H)	(1)	(J)	(K)	(L)	(M)	(N)	(O)	(P)	(Q)	(R)	(S)	(T)	(U)	(V)	(W)	(X)	(Y)	(Z)	(AA)	(AB)	(AC)
Dec	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-Elrama w/o B3012.2 PIS	Drovosburg-Elrama w/o B3012.2 Retirements	Dravosburg-Elrama 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
Jan	413,073	-	-	-	-	-	-	-	-	-	-	-	-	(814)			-	-	-	-			-	-	1,447,855	-	-		-
Feb	12,622,740	(13,369)		-		-	-	-	-	-	-	-	-				-	-	-	-			-	-	299,409	-			
Mar	15,691,668	(55,341)		-		-	-	-	-	-	-	-	-	(1)			-	-	-	-			-	-	(12,128,911)	12,166,397			
Apr	3,589,583	(28,043)		-		-	-	-	-	-	44	-	-				-	-	-	-			-	-	40,539	834,308			
May	146,871	(162,404)		-		-	-	-	-	-	-	-	-	0			-	-	-	-			-	-	(602,969)	20,070			
Jun	2,259,494	(18,873)		-		-	-	-	-	-	-	-	-				-	-	-	-			-	-	-	20,803			
Jul	2,103,549	(157,892)		-		-	-	-	-	-	-	-	-				-	-	-	-			-	-	-	(63,196)			
Aug	963,678	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(1,823)	-	-	
Sep	1,752,912	(1,573)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0	-	-	
Oct	528,478	(111,142)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	12,599	-	-	
Nov	4,565,274	(1,524,468)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	3,659	-	-	
Dec	20,681,509	(193,081)		-		-	-	-	-	-	-	-	-				-	-	-	-			-	-	-	1,590			
Total	65,318,828	(2,266,187)	-	-		-	-	-	-	-	44	-	-	(815)			-	-	-	-	-		-	-	(10,944,077)	12,994,407	-	-	-

13 month avg of new plant additions = Col AD + Col AF + Col AG + Col AI + Col AJ + Col AL + Col AN + Col AP + Col AP + Col AT + Col AV 514,468,120

End of Year balance new plant additions = Col A + Col D + Col F + Col I + Col N + Col D + Col T + Col W + Col Z + Col AB 78,312,464

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

	(AW) = AD	(AX)	(AY) = AW * AX	(AZ)	(BA) = AF	(BB)	(BC) = BA * BB	(BD)	(BE) = AG	(BF)	(BG) = BE * BF (E	H)	(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	Composite Trans	Depreciation	Accum Deprec	Total Project >	Composite Trans	Depreciation	Accum	Total Brady	Composite Trans	Depreciation	Accum	Allegheny S5	Composite Trans	Depreciation	Accum	Beaver Valley	Composite Trans	Depreciation	Accum	Dravosburg-Elrama	Composite Trans	Depreciation	Accum	B3012.2	Composite Trans	Depreciation	Accum	B3015.2
	Project PIS	Deprec Rate	Expense		PIS	Deprec Rate	Expense	Deprec	PIS	Deprec Rate	Expense	Deprec	PIS	Deprec Rate	Expense	Deprec	w/o 3015.5 PIS	Deprec Rate	Expense	Deprec	w/o B3012.2 PIS	Deprec Rate	Expense	Deprec	PIS	Deprec Rate	Expense	Deprec	PIS
DEC	(	0.22%	-	-	262,950,645	0.22%	578,491	96,166,216	155,913,693	0.22%	343,010	41,066,344	3,158,242	0.22%	6,948	1,021,042	17,699,303	0.22%	38,938	1,562,006	8,815,517	0.22%	19,394	575,709		0.22%			5,338,712
Jan	413,073	0.22%	909	909	262,950,645	0.22%	578,491	96,744,708	155,913,693	0.22%		41,409,354	3,158,242	0.22%	6,948	1,027,990	17,699,303	0.22%	38,938	1,600,945	8,814,703	0.22%	19,392	595,101	-	0.22%			5,338,712
Feb	13,022,445	0.22%	28,649	29,558	262,950,645	0.22%	578,491	97,323,199	155,913,693	0.22%	343,010	41,752,364	3,158,242	0.22%	6,948	1,034,938	17,699,303	0.22%	38,938	1,639,883	8,814,703	0.22%	19,392	614,493		0.22%			5,338,712
Mar	28,658,771	0.22%	63,049	92,607			578,491	97,901,691	155,913,693	0.22%		42,095,374	3,158,242	0.22%	6,948	1,041,886	17,699,303	0.22%	38,938	1,678,822	8,814,702	0.22%	19,392	633,886	-	0.22%			5,338,712
Apr	32,220,311	0.22%	70,885	163,492	262,950,645	0.22%	578,491	98,480,182	155,913,693	0.22%	343,010	42,438,384	3,158,242	0.22%	6,948	1,048,835	17,699,348	0.22%	38,939	1,717,760	8,814,702	0.22%	19,392	653,278		0.22%			5,338,712
May	32,204,778	0.22%	70,851	234,343	262,950,645	0.22%	578,491	99,058,673	155,913,693	0.22%		42,781,394	3,158,242	0.22%	6,948	1,055,783	17,699,348	0.22%	38,939	1,756,699	8,814,702	0.22%		672,671	-	0.22%			5,338,712
Jun	34,445,398	0.22%	75,780	310,123	262,950,645	0.22%	578,491	99,637,165	155,913,693	0.22%	343,010	43,124,405	3,158,242	0.22%	6,948	1,062,731	17,699,348	0.22%	38,939	1,795,637	8,814,702	0.22%	19,392	692,063		0.22%			5,338,712
Jul	36,391,055	0.22%	80,060	390,183			578,491	100,215,656	155,913,693	0.22%		43,467,415	3,158,242	0.22%	6,948	1,069,679	17,699,348	0.22%	38,939	1,834,576	8,814,702	0.22%	19,392	711,455	-	0.22%			5,338,712
Aug	37,354,733	0.22%	82,180	472,363	262,950,645	0.22%	578,491	100,794,148	155,913,693	0.22%	343,010	43,810,425	3,158,242	0.22%	6,948	1,076,627	17,699,348	0.22%	38,939	1,873,514	8,814,702	0.22%	19,392	730,848		0.22%			5,338,712
Sep	39,106,073	0.22%	86,033	558,397			578,491	101,372,639	155,913,693	0.22%	343,010	44,153,435	3,158,242	0.22%	6,948	1,083,575	17,699,348	0.22%	38,939	1,912,453	8,814,702	0.22%	19,392	750,240	-	0.22%			5,338,712
Oct	39,523,408	0.22%	86,951	645,348	262,950,645	0.22%	578,491	101,951,130	155,913,693	0.22%	343,010	44,496,445	3,158,242	0.22%	6,948	1,090,523	17,699,348	0.22%	38,939	1,951,391	8,814,702	0.22%	19,392	769,632		0.22%			5,338,712
Nov	42,564,213	0.22%	93,641	738,989	262,950,645	0.22%	578,491	102,529,622	155,913,693	0.22%	343,010	44,839,455	3,158,242	0.22%	6,948	1,097,472	17,699,348	0.22%	38,939	1,990,330	8,814,702	0.22%	19,392	789,025	-	0.22%			5,338,712
Dec	63,052,641	0.22%	138,716	877,705	262,950,645	0.22%	578,491	103,108,113	155,913,693	0.22%	343,010	45,182,465	3,158,242	0.22%	6,948	1,104,420	17,699,348	0.22%	38,939	2,029,269	8,814,702	0.22%	19,392	808,417	-	0.22%			5,338,712
Total			877,705	347,232	262,950,645	5	6,941,897	99,637,165	155,913,693		4,116,121	43,124,405	3,158,242		83,378	1,062,731	17,699,334		467,262	1,795,637	8,814,765		232,708	692,063	-		-	-	5,338,712

(AD)	(AE)	(AF)	(AG)	(AH)	(AI)	(AJ)	(AK)	(AL)	(AM)	(AN)	(AO)	(AP)	(AQ)	(AR)	(AS)	(AT)	(AU)	(AV)
Accumulated Bal	ance																	
						Beaver Valley	Beaver Valley	Dravosburg- Elrama	Drovosburg- Elrama									
Other Project	Project X	Project X	Brady	Brady	Allegheny S5	w/o B3015.2	w/o B3015.2	w/o B3012.2	w/o B3012.2	B3012.2	B3012.2	B3015.2	B3015.2	B1969		BI-Carson Cheswick		B2689.1/B2689.2
PIS	CWIP	PIS	PIS	CWIP	PIS	PIS	CWIP	PIS	CWIP	PIS	CWIP	PIS	CWIP	PIS	CWIP	PIS	Retirements	PIS
	-	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
413,073	-	262,950,645	155,913,693	-	3,158,242	17,699,303	-	8,814,703		-		5,338,712	-	10,675,843	12,391,932		-	6,736,837
13,022,445	-	262,950,645	155,913,693	-	3,158,242	17,699,303	-	8,814,703	-	-	-	5,338,712	-	10,675,843	12,691,341	-	-	6,736,837
28,658,771	-	262,950,645	155,913,693	-	3,158,242	17,699,303	-	8,814,702	-	-	-	5,338,712	-	10,675,843	562,430	12,166,397	-	6,736,837
32,220,311	-	262,950,645	155,913,693	-	3,158,242	17,699,348	-	8,814,702		-		5,338,712	-	10,675,843	602,969	13,000,705	-	6,736,837
32,204,778	-	262,950,645	155,913,693	-	3,158,242	17,699,348	-	8,814,702	-	-		5,338,712	-	10,675,843	0	13,020,775		6,736,837
34,445,398	-	262,950,645	155,913,693	-	3,158,242	17,699,348	-	8,814,702	-	-		5,338,712	-	10,675,843	0	13,041,578		6,736,837
36,391,055	-	262,950,645	155,913,693	-	3,158,242	17,699,348	-	8,814,702	-	-	-	5,338,712	-	10,675,843	0	12,978,383	-	6,736,837
37,354,733	-	262,950,645	155,913,693	-	3,158,242	17,699,348	-	8,814,702	-	-		5,338,712	-	10,675,843	0	12,976,560		6,736,837
39,106,073	-	262,950,645	155,913,693	-	3,158,242	17,699,348	-	8,814,702	-	-	-	5,338,712	-	10,675,843	0	12,976,560		6,736,837
39,523,408	-	262,950,645	155,913,693	-	3,158,242	17,699,348	-	8,814,702	-	-	-	5,338,712	-	10,675,843	0	12,989,158		6,736,837
42,564,213	-	262,950,645	155,913,693	-	3,158,242	17,699,348	-	8,814,702	-	-	-	5,338,712	-	10,675,843	0	12,992,818		6,736,837
63,052,641	-	262,950,645	155,913,693		3,158,242	17,699,348	-	8,814,702	-	-		5,338,712	-	10,675,843	0	12,994,407		6,736,837
33,246,408		262,950,645	155.913.693		3,158,242	17,699,334	-	8.814.765		-		5.338,712		10.675.843	2.860.981	9.933.642		6.736.837

(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	Depreciation	Accum	B1969	Composite Trans	Depreciation	Accum	BI-Carson Cheswick	Composite Tran	Depreciation	Accum	B2689.1/B2689.2	Composite Tr	a Depreciation	Acc	um
Deprec Rate		Deprec	PIS	Deprec Rate	Expense	Deprec	PIS	Deprec Rate		Deprec	PIS	Deprec Rate		Dec	
	Expense								Expense	Deprec				Dep	
0.22%	11,745	512,684	10,675,843			2,782,125		0.22%	•	-	6,736,837	0.22%			726,231
0.22%	11,745	524,429	10,675,843	0.22%	23,487	2,805,612	-	0.22%	-	-	6,736,837	0.22%	14,821		741,052
0.22%		536,174			23,487	2,829,098		0.22%	-	-	6,736,837	0.22%	14,821		755,873
0.22%	11,745	547,919			23,487	2,852,585		0.22%	26,766	26,766	6,736,837	0.22%	14,821		770,694
0.22%	11,745	559,664	10,675,843	0.22%	23,487	2,876,072	13,000,705	0.22%	28,602	55,368	6,736,837	0.22%	14,821		785,515
0.22%	11,745	571,410	10,675,843	0.22%	23,487	2,899,559	13,020,775	0.22%	28,646	84,013	6,736,837	0.22%	14,821		800,336
0.22%	11,745	583,155	10,675,843	0.22%	23,487	2,923,046	13,041,578	0.22%	28,691	112,705	6,736,837	0.22%	14,821		815,157
0.22%	11,745	594,900	10,675,843	0.22%	23,487	2,946,533	12,978,383	0.22%	28,552	141,257	6,736,837	0.22%	14,821		829,978
0.22%	11,745	606,645	10,675,843	0.22%	23,487	2,970,020	12,976,560	0.22%	28,548	169,806	6,736,837	0.22%	14,821		844,799
0.22%	11,745	618,390	10,675,843	0.22%	23,487	2,993,506	12,976,560	0.22%	28,548	198,354	6,736,837	0.22%	14,821		859,620
0.22%	11,745	630,135	10,675,843	0.22%	23,487	3,016,993	12,989,158	0.22%	28,576	226,930	6,736,837	0.22%	14,821		874,441
0.22%	11,745	641,881	10,675,843	0.22%	23,487	3,040,480	12,992,818	0.22%	28,584	255,514	6,736,837	0.22%	14,821		889,262
0.22%	11,745	653,626	10,675,843	0.22%	23,487	3,063,967	12,994,407	0.22%	28,588	284,102	6,736,837	0.22%	14,821		904,084
	140,942	583,155	10,675,843		281,842	2,923,046	9,933,642		284,102	119,601	6,736,837		177,852		815,157

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

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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 \$ 169,396,727

Results of Step 3 | 166,212,156

Thue up inter 5 | 3,724,571 Note: for 1st year, divide this amit by 12 and multiply by the number of months the rate was in effect

1st year \$ 310,381 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

and place that number in the month that the rate went in effect in the interest calculation below

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 Sucharges
Interest 35.19s for 2nd quarter Current Yr

0.5300%

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	310,381	0.6300%	11.5	22,487	332,868
Jul	Year 1	310,381	0.6300%	10.5	20,532	330,913
Aug	Year 1	310,381	0.6300%	9.5	18,576	328,957
Sep	Year 1	310,381	0.6300%	8.5	16,621	327,002
Oct	Year 1	310,381	0.6300%	7.5	14,665	325,046
Nov	Year 1	310,381	0.6300%	6.5	12,710	323,091
Dec	Year 1	310,381	0.6300%	5.5	10,755	321,136
Jan	Year 2	310,381	0.6300%	4.5	8,799	319,180
Feb	Year 2	310,381	0.6300%	3.5	6,844	317,225
Mar	Year 2	310,381	0.6300%	2.5	4,888	315,269
Apr	Year 2	310,381	0.6300%	1.5	2,933	313,314
May	Year 2	310,381	0.6300%	0.5	978	311,359
Total		3,724,571				3,865,360
		Balance	Interest	Amort	Balance	
Jun	Year 2	3,865,360	0.6300%	335,456	3,554,256	
Jul	Year 2	3,554,256	0.6300%	335,456	3,241,192	
Aug	Year 2	3,241,192	0.6300%	335,456	2,926,156	
Sep	Year 2	2,926,156	0.6300%	335,456	2,609,135	
Oct	Year 2	2,609,135	0.6300%	335,456	2,290,117	
Nov	Year 2	2,290,117	0.6300%	335,456	1,969,089	
Dec	Year 2	1,969,089	0.6300%	335,456	1,646,038	
Jan	Year 3	1,646,038	0.6300%	335,456	1,320,953	
Feb	Year 3	1,320,953	0.6300%	335,456	993,819	
Mar	Year 3	993,819	0.6300%	335,456	664,624	
Apr	Year 3	664,624	0.6300%	335,456	333,356	
May	Year 3	333,356	0.6300%	335,456	(0)	
Total wi	th interest			4,025,469		

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

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)	(1	B)	(C)	(D)	(E)	(F)	(G)	(H)	(1)	(J)	(K)	(L)	(M)	(N)	(O)	(P)	(Q)	(R)	(S)	(T)	(U)	(V)	(W)	(X)	(Y)	(Z)	(AA)	(AB)	(AC)
Other I	er 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-Elrama w/o B3012.2 PIS	Drovosburg-Elrama 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
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13 month avg of new plant additions = Col AD + Col AF + Col AG + Col AI + Col AJ + Col AL + Col AN + Col AP + Col AP + Col AF + 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 goes to line 14 of the formula
 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	I (BP)	(BQ) = AL	(BR)	(BS) = BQ * BR	(BT)	(BU) = AN	(BV)	(BW) = BU * BV	(BX)	(BY) = AP
	Total Other	Composite Trans	Depreciation	Accum Deprec	Total Project	X Composite Trans	Depreciation	Accum	Total Brady	Composite Trans	Depreciation	Accum	Allegheny S5	Composite Trans	Depreciation	Accum	Beaver Valley	y Composite Trans	Depreciation	Accum	Dravosburg-Elrama	Composite Trans	Depreciation	Accum	B3012.2	Composite Trans	Depreciation	Accum	B3015.2
	Project PIS	Deprec Rate	Expense		PIS	Deprec Rate	Expense	Deprec	PIS	Deprec Rate	Expense	Deprec	PIS	Deprec Rate	Expense	Deprec	PIS	Deprec Rate	Expense	Deprec	PIS	Deprec Rate	Expense	Deprec	PIS	Deprec Rate	Expense	Deprec	PIS
DEC	0	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-		-	0.229	K -	-		0.22%	-	-		0.225	K -	-	
Jan	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%			-	0.229	K -	-		0.22%	-	-		0.225	K -	-	
Feb	-	0.22%	-		-	0.22%	-	-	-	0.22%	-	-	-	0.22%		-	-	0.229	V6 -	-		0.22%	-	-		0.225	% -		-
Mar	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%			-	0.229	K -	-		0.22%	-	-		0.225	K -	-	
Apr	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.229	% -	-	-	0.22%	-	-	-	0.229	% -	-	-
May	-	0.22%	-		-	0.22%	-	-	-	0.22%	-	-	-	0.22%		-	-	0.229	V6 -	-		0.22%	-	-		0.225	% -		-
Jun	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.229	% -	-	-	0.22%	-	-	-	0.229	% -	-	-
Jul	-	0.22%	-		-	0.22%	-	-	-	0.22%	-	-	-	0.22%		-	-	0.229	V6 -	-		0.22%	-	-		0.225	% -		-
Aug	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.229	% -	-	-	0.22%	-	-	-	0.229	% -	-	-
Sep	-	0.22%	-		-	0.22%	-	-	-	0.22%	-	-	-	0.22%		-	-	0.229	V6 -	-		0.22%	-	-		0.225	% -		-
Oct	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.229	% -	-	-	0.22%	-	-	-	0.229	% -	-	-
Nov	-	0.22%	-		-	0.22%	-	-	-	0.22%	-	-	-	0.22%		-	-	0.229	V6 -	-		0.22%	-	-		0.225	% -		
Dec	-	0.22%		-	-	0.22%		-	-	0.22%	-	-		0.22%			-	0.229	% -	-		0.22%	-	-		0.229	% -	-	
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 BC + Col BK + Col BO + Col BS + Col BW + Col CA + Col CF + Col CI + Col CN goes to line 23 of the formula
 goes to line 77 of the formula

10 Rev Req based on Year 2 data with estimated Cap Adds, Rets, 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 if (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.

(AD)	(AE)	(AF)	(AG)	(AH)	(AI)	(AJ)	(AK)	(AL)	(AM)	(AN)	(AO)	(AP)	(AQ)	(AR)	(AS)	(AT)	(AU)	(AV)
Accumulated Ba	lance																	
Other Project PIS	Project X CWIP	Project X PIS	Brady PIS	Brady CWIP	Allegheny S5 PIS	Beaver Valley w/o B3015.2 PIS	Beaver Valley w/o B3015.2 CWIP	Dravosburg- Elrama w/o B3012.2 PIS	Drovosburg- Elrama 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
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(BZ)	(CA) = BY * BZ	(CB)	(CD) = AR	(CE)	(CF) = CD * CE	(CG)	(CH) = AT BI-Carson	(CI)	(CJ) = CH * CI	(CK)	(CL) = AV	(CM)	(CN) = CL * CM	(CO)
Composite Trai	s Depreciation	Accum	B1969	Composite Trans	Depreciation	Accum	Cheswick	Composite Tran	n Depreciation	Accum	B2689.1/B2689.2	Composite Tra	Depreciation	Accum
Deprec Rate	Expense	Deprec	PIS	Deprec Rate	Expense	Deprec	PIS	Deprec Rate	Expense	Deprec	PIS	Deprec Rate	Expense	Deprec
0.22	% -	-		0.22%	-		-	0.22%	-	-		0.22%	-	
0.22		-		0.22%	-		-	0.22%		-		0.22%	-	-
0.22		-		0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-
0.22		-		0.22%	-		-	0.22%		-		0.22%	-	
0.22		-		0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-
0.22		-		0.22%	-		-	0.22%		-		0.22%	-	
0.22		-		0.22%	-	-	-	0.22%		-	-	0.22%	-	-
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0.22		-	-	0.22%		-	-	0.22%		-	-	0.22%	-	-
0.22		-		0.22%		-	-	0.22%	-	-	-	0.22%	-	-
0.22		-		0.22%		-	-	0.22%	-	-	-	0.22%	-	-
0.22		-		0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-
0.22	% -	-	-	0.22%		-	-	0.22%		-	-	0.22%	-	
	-	-			-	-			-	-			-	-

line #	Formula Line  165 Plus any increased ROE calculated on Attachment 7 other than PJM Sch. 12 projects  =Incentive - Revenue Credit for the corresponding rate year	2,819,155
	Fixed Charge Rate (FCR) if not a CIAC	
2	155 Net Plant Carrying Charge without Depreciation	16.4777%
3	162 Net Plant Carrying Charge per 100 Basis Point increase in ROE without Depreciation	17.1576%
4	Line B less Line A	0.6799%
5	156 Net Plant Carrying Charge without Depreciation, Return, nor Income Taxes	7.0032%

Beginning = 13 month avg Plant CWIP or Incentive Plant balance
Deprec = 13 month avg Accumulated Depreciation specific to Incentive Plant balances
Ending = Beginning - Deprec

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

Details 6 Schedule 7 Life 8 CIAC 9 Increased 10 FCR W bs 11 FCR W in 12 Investmer 13 Annual De	d ROE (Basis F lase ROE ncreased ROE			(Beginning + Endi luquesne Trans Enha		zation Expense (sper CWIP		d Plant) uquesne Trans Enhan	rement Project DIS								BIA .				44.010	
6 Schedule 7 Life 8 CIAC 9 Increased 10 FCR W bi 11 FCR W in 12 Investmen	d ROE (Basis F lase ROE ncreased ROE	Points)		luquesne Trans Enha	ancement Project (	CWIP	Di	uguesne Trans Enhan	coment Project PIS													
7 Life 8 CIAC 9 Increased 10 FCR W bi 11 FCR W in 12 Investmen	d ROE (Basis F lase ROE ncreased ROE	Points)	Yes							,		Brady	CWIP			Brady	PIS			Alleghen	y 55 PIS	
8 CIAC 9 Increased 10 FCR W bi 11 FCR W in 12 Investmen	ase ROE creased ROE	Points)					Yes				Yes				Yes				Yes			
9 Increased 10 FCR W bi 11 FCR W in 12 Investmen	ase ROE creased ROE	Pointe)					43								43				43			
10 FCR W bi 11 FCR W in 12 Investmen	ase ROE creased ROE		No 100				No 100				No 150				No 150				No 0			
11 FCR Win 12 Investmen	creased ROE	· onuj	16.478%				16.478%				16.478%				16.478%				16.478%			
12 Investmen			17.158%				17 158%				17.498%				17.498%				16.478%			
	ent .	-	11.100%				11.100.0	Estimate - Attachment	6 Sten 2 Column F	Total*	11.400.0	i			11.450.0	Estimate - Attachmen	t 6 Sten 2 Column	F Total*	10.410.0	Estimate - Attachmer	nt 6 Sten 2 Column	a I Total*
		xn					99.637.165	Estimate - Attachment							43.124.405	Estimate - Attachmen			1.062.731	Estimate - Attachmer		
14 Annual An	mortization Exp	xp.					20,000,1100		-,	.,					10/121/100		,		1,000,100			
15 13 month			-	Estimate - Attachmer	nt 6, Step 2, Colum	nn AE, Avg mos*	262,950,645	Estimate - Attachment	6, Step 2, Column A	AF Avg mos*	-	Estimate - Attachme	nt 6, Step 2, Colu	umn AH, Avg mos*	155,913,693	Estimate - Attachmen	t 6, Step 2, Column	AG Avg mos*	3,158,242	Estimate - Attachmer	nt 6, Step 2, Column	a Al, Avg mos*
										Revenue								Revenue				Revenue
						Revenue ((Beginning +				[(Beginning + Ending)/2* Line				Revenue I(Beginning +				[(Beginning + Ending)/2* Line				[(Beginning + Ending)/2* Line
16		Invest Yr	Beginning	Depreciation	Ending	Ending)/2* Line 11]	Beginning	Depreciation	Ending	11]	Reginning	Depreciation	Ending	Ending)/2* Line 11]	Beginning	Depreciation	Ending	11]	Reginning	Depreciation	Ending	11]
17 FCR W bi	ase ROE	2006	-	-	- Linuing		12.009.449	131.821	11.877.628	1,968,024	- Comming	-	Litting -		- Degining	-	-		- Jeginning	-		- 19
18 Wincreas		2006	-		-		12,009,449	131,821	11,877,628	2,049,225		-	-	-	-	-	-	-	-	-		-
19 FCR W bi		2007	-	-	-	-	50,485,747	776,718	49,709,030	8,254,913		-	-		-	-	-	-	-	-		-
20 W Increas		2007	-	-	-	-	50,485,747	776,718	49,709,030	8,595,512	-	-	-	-	-	-	-	-	-	-	-	-
21 FCR W bi		2008	-	-	-	-	96,868,230	1,396,151	95,472,079	15,846,660	-	-	-	-	-	-	-	-	-	-	-	-
22 W Increas 23 FCR W bi		2008 2009	-	-	-	-	96,868,230 115,267,202	1,396,151 4,954,232	95,472,079 110.312.970	16,500,495 18,585,248	-	-	-	-	-	-	-	-	-	-	-	-
24 Wingress		2009		-	-		115,267,202	4,954,232	110,312,970	19,352,077	-	-	-	•	-	-	-	-	-			-
25 FCR W bi		2010					195,470,338	8,478,483	186.991.855	31.510.548								-				
26 Wingress		2010					195,470,338	8,478,483	186.991.855	32.810.676												
27 FCR W bi		2011		-			230.878.255	13.522.528	217,355,727	36,929,397		-			24.663.027	245.995	24.417.032	4.043.640	1.942.824	16.719	1.926.105	318,756
28 Wincreas	sed ROE	2011	-				230.878.255	13.522.528	217.355,727	38.453.108					24.663.027	245,995	24.417.032	4.293.902	1.942.824	16.719	1.926.105	318.756
29 FCR W bi	ase ROE	2012	-	-	-		230,204,308	18,782,180	211,422,129	36,385,011	-	-	-	-	59,983,495	1,220,207	58,763,287	9,783,388	3,158,242	83,992	3,074,250	513,487
30 Wincreas		2012	-	-	-	-	230,204,308	18,782,180	211,422,129	37,886,259		-	-		59,983,495	1,220,207	58,763,287	10,388,884	3,158,242	83,992	3,074,250	513,487
31 FCR W bi		2013	-	-	-	-	250,007,863	24,198,376	225,809,487	39,201,954	-	-	-	-	86,857,916	3,021,138	83,836,778	14,063,307	3,158,242	156,000	3,002,242	507,554
32 W Increas		2013	-	-	-	-	250,007,863	24,198,376	225,809,487	40,819,430	-	-	-	-	86,857,916	3,021,138	83,836,778	14,933,687	3,158,242	156,000	3,002,242	507,554
33 FCR W bi		2014	-	-	-		262,865,544	30,309,925	232,555,619	40,817,086	-	-	-	-	92,325,264	5,176,295	87,148,968	14,786,642	3,158,242	230,048	2,928,194	501,453
34 W Increas 35 FCR W bi		2014 2015	-	-	-	-	262,865,544 262,942,890	30,309,925 37,160,176	232,555,619 225,782,714	42,501,203 40,265,448	-	-	-		92,325,264 92,576,763	5,176,295 7.582,470	87,148,968 84,994,293	15,701,789 14,629,842	3,158,242 3,158,242	230,048 312,333	2,928,194 2,845,909	501,453 494,674
36 Wingress		2015	-	-	-		262,942,890	37,160,176	225,782,714	41,926,804		-			92,576,763	7,582,470	84,994,293	15.535.284	3,158,242	312,333	2.845.909	494,674
37 FCR W bi		2016			- :		262,951,631	44.101.979	218.849.652	39,694,962			- :		127.551.725	10.344.497	117,207,228	20,165,362	3,158,242	395.710	2,762,532	487,805
38 Wincreas		2016	-				262,951,631	44.101.979	218.849.652	41.332.780					127.551.725	10.344.497	117,207,228	21,413,399	3.158.242	395,710	2.762.532	487.805
39 FCR W bi	ase ROE	2017	-				262,950,645	51.043.887	211.906.758	39,122,865					156,126,480	14.310.454	141.816.026	24.547.084	3,158,242	479.088	2.679.154	480,935
40 Wincreas	sed ROE	2017	-		-	-	262,950,645	51,043,887	211,906,758	40,737,078		-	-	-	156,126,480	14,310,454	141,816,026	26,066,306	3,158,242	479,088	2,679,154	480,935
41 FCR W bi		2018		-	-		262,950,645	57,985,783	204,964,862	38,550,932	-	-	-	-	155,913,693	18,427,676	137,486,017	24,172,809	3,158,242	562,465	2,595,777	474,066
42 W Increas		2018		-	-	-	262,950,645	57,985,783	204,964,862	40,141,547	-	-	-	-	155,913,693	18,427,676	137,486,017	25,668,867	3,158,242	562,465	2,595,777	474,066
43 FCR W bi		2019	· ·	-	-	-	262,950,645	64,927,681	198,022,964	37,978,998	-	-	-		155,913,693	22,543,797	133,369,896	23,833,687	3,158,242	645,843	2,512,399	467,197 467,197
44 Wincreas 45 FCR Wibi		2019 2020		-		-	262,950,645 262,950,645	64,927,681 71,869,578	198,022,964 191.081.067	39,546,015 37,407,065	-	-			155,913,693 155,913,693	22,543,797 26.659.918	133,369,896 129,253,774	25,308,757 23,494,566	3,158,242 3,158,242	645,843 729,221	2,512,399 2,429,021	467,197 460.327
46 Wingress		2020	1 :	- :	- 1		262,950,645 262,950,645	71,869,578	191,081,067	37,407,065		- :			155,913,693	26,659,918 26,659,918	129,253,774	23,494,566	3,158,242	729,221	2,429,021	460,327 460,327
47 FCR W bi		2021					262,950,645	78.811.474	184,139,171	36,835,131					155,913,693	30,776,040	125,137,653	23.155.444	3,158,242	812.598	2,345,644	453,458
48 Wincreas		2021			- 1		262,950,645	78.811.474	184.139.171	38.354.952					155,913,693	30,776,040	125,137,653	24.588.537	3,158,242	812,598	2,345,644	453,458
49 FCR W bi		2022	-				262,950,645	85,753,371	177,197,274	36,263,197					155,913,693	34,892,162	121,021,531	22,816,322	3,158,242	895,976	2,262,266	446,588
50 W Increas		2022	-	-			262,950,645	85,753,371	177,197,274	37,759,420	-	-			155,913,693	34,892,162	121,021,531	24,228,427	3,158,242	895,976	2,262,266	446,588
51 FCR W bi		2023		-	-		262,950,645	92,695,268	170,255,377	35,691,264	-	-	-	-	155,913,693	39,008,283	116,905,410	22,477,200	3,158,242	979,353	2,178,889	439,719
52 W Increas		2023	-	-	-	-	262,950,645	92,695,268	170,255,377	37,163,889		-			155,913,693	39,008,283	116,905,410	23,868,317	3,158,242	979,353	2,178,889	439,719
53 FCR W bi		2024	-	-	-	-	262,950,645	99,637,165	163,313,480	35,119,330	-	-	-	-	155,913,693	43,124,405	112,789,288	22,138,079	3,158,242	1,062,731	2,095,511	432,850
54 Wincreas		2024 2025	· ·	-	-	-	262,950,645	99,637,165	163,313,480	36,568,357	-	-	-		155,913,693	43,124,405	112,789,288	23,508,207	3,158,242	1,062,731	2,095,511	432,850
55 FCR W bit 56 W Increase		2025 2025		-					-	-	-	-				-	-	-	-			-
57 FCR W bi		2025					1															
58 Wincreas		2026			- 1					1						- :				- :	- :	- 1
59			l							-						-	-	-	-	-		-
60										-									-			

<sup>\*\*</sup>To rru-a-rus user manurals in Steps of of Altachment 6

\*\*For relaxandorsed plant, her 14 (annual amortization expense) will be sourced from Attachment 5 - Abandorsed Transmission Projects. Lines 10 & 11 (carrying charge) and her 15 (13 month average plant) will remain zero until the Commission accepts or approves the future recovery of unamortized Abandorsed Plant. The Company will be expuried to submit a Section 205 fling to recover these costs.

 Plus any increased ROE calculated on Attachment 7 other than PJM Sch. 12 projects
 \$ 2,819,155

 Fixed Charge Rear (FOR) in rot a Clot to the corresponding rate year
 16.8777%

 Fixed Charge Rear (FOR) in rot a Clot diston
 16.4777%

 Net Plant Charging Charge per 100 Basis Point increase in ROE without Depreciation
 17.1576%

 Line B less Line A
 0.8774%

 Net Plant Charging Charge without Depreciation, Return, nor Income Taxes
 7.0032%

Beginning = 13 month avg Plant CWIP or Incentive Plant balance Deprec = 13 month avg Accumulated Depreciation specific to Incentive Plant balances Ending = Beginning - Deprec Total = Sum of Revenue for Projects Incentive = Total for "W Increased ROE" row Revenue Credit = Total for "FCR W base ROE" row

Beaver	Valley Deactivation P	roject (w/o B3015.	2) CWIP	Beave	r Valley Deactivation	Project (w/o B301	5.2) PIS	Dr	avosburg-Elrama Pro	ject (w/o 3012.2)	CWIP	D	ravosburg-Elrama Pr	oject (w/o B3012.2	) PIS		Project B30	112.2 CWIP			Project B30	12.2 PIS	
Yes				Yes				Yes				Yes				Yes				Yes			
No				43 No				No				43 No				No				43 No			
0				0				0				0				0				0			
16.478%				16.478%				16.478%				16.478%				16.478%				16.478%			
16.478%				16.478%	Estimate - Attachmer			16.478%	-			16.478%	Estimate - Attachme			16.478%				16.478%	Estimate - Attachment		
					Estimate - Attachmer								Estimate - Attachme								Estimate - Attachment Estimate - Attachment		
				1,100,001	Louindic 74domino	it o, olop z, oodiiii	101,100					032,000	Countrie Audumn	into, otop 2, ooium	D1, 10ta						Louison / Habitition	. 0, Outp 2, Outsill	III DA, TOUR
-	Estimate - Attachment	6, Step 2, Column A	AK, Avg mos*	17,699,334	Estimate - Attachmer	nt 6, Step 2, Column			Estimate - Attachme	nt 6, Step 2, Colum		8,814,765	Estimate - Attachme	nt 6, Step 2, Colum		-	Estimate - Attachme	nt 6, Step 2, Column			Estimate - Attachment	t 6, Step 2, Colum	
							Revenue				Revenue				Revenue				Revenue				Rever
			Revenue ((Beginning +				((Beginning + Ending)/2* Line				[(Beginning + Ending)/2* Line				[(Beginning + Ending)/2* Line				((Beginning + Ending)/2* Line				[(Beginn Ending)/2
ainnina	Depreciation	Ending	Ending)/2* Line 11	Reginning	Depreciation	Ending	111	Beginning	Depreciation	Ending	111	Beginning	Depreciation	Ending	111	Reginning	Depreciation	Ending	111	Reginning	Depreciation	Ending	11
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21,555 2.754.574		21,555 2,754,574	3,552 453,891	-	-	-		2,004 1.188.866	-	2,004 1,188,866	330 195,898	12,738	-	12,738	2,099	-	-	-	-	-	-	-	
2,754,574		2,754,574	453,891					1,188,866		1,188,866	195,898	12,738		12,738	2,099								
14,957,741	-	14,957,741	2,464,697	9,118,313	78,324	9,039,989	1,496,038	5,098,625	-	5,098,625	840,138	175,748	1,510	174,238	28,835	-	-	-	-	-		-	
4,957,741	-	14,957,741	2,464,697	9,118,313 17.335,940	78,324	9,039,989	1,496,038	5,098,625	-	5,098,625	840,138 749.617	175,748 4.726.976	1,510	174,238 4,673,458		-	-	674.489		90.673	2.194	88.478	
2,857,080 2.857.080	- 1	2,857,080 2,857,080	470,782 470,782		399,260 399,260	16,936,681	2,823,675 2.823.675	4,549,276 4,549,276		4,549,276 4,549,276	749,617	4,726,976	53,518 53,518	4,673,458		674,489 674,489	- :	674,489	111,141 111,141	90,673	2,194 2,194	88,478 88,478	
-		-	,	17,624,200	861,487	16,762,713	2,833,092	.,				8,105,806	242,888	7,862,918				-	-	6,975	3,391	3,584	
-	-	-	-	17,624,200	861,487	16,762,713	2,833,092	-	-	-	-	8,105,806	242,888	7,862,918		-	-	-	-	6,975	3,391	3,584	1
-	-	-	-	17,699,791 17,699,791	1,328,374	16,371,417 16,371,417	2,807,081 2.807.081	-	-	-	-	8,476,409 8,476,409	462,177 462,177	8,014,233 8,014,233	1,358,642 1,358,642	-	-	-	-	-	-	-	
				17,699,791	1,795,637	15,903,697	2,768,509					8,814.765	692.063	8,122,702									
-	-			17,699,334	1,795,637	15,903,697	2,768,509	-	-		-	8,814,765	692,063	8,122,702	1,395,455	-	-	-	-	-	-	-	
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Plus any increased RDE cachalate on Atachment 7 other than PJM Sch. 12 projects increased in the project for the corresponding rate year Fixed Charge Rate (FCR) floor a CLAC.

Not Plant Carning Charge without Depreciation Net Plant Carning Charge per 100 Basis Point increase in ROE without Depreciation Let Plant Carning Charge per 100 Basis Point increase in ROE without Depreciation Let B less Line A.

\$ 2,819,155

16.4777% 17.1576% 0.6799%

Net Plant Carrying Charge without Depreciation, Return, nor Income Taxes

7.0032%

Beginning = 13 month avq Plant CWIP or Incentive Plant balance
Deprec = 13 month avq Accumulated Depreciation specific to Incentive Plant balances
Ending = Beginning - Deprec

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

	Project B301		Editori Experior (	specific for Aband		3015.2 PIS			De-1	B1969 PIS			BI Carson Chesy	ulak Brainet CWIID			BI Carson Chesw	dak Bralast BIS			Project B2689.1/I	22600 2 DIC	
Yes	Project B301	13.2 GWIP		Yes	Project B	3013.2 PIS		Yes	Project	(21 6061 G		Yes	DI Carson Chesy	VICK Project CWIP		Yes	DI Carson Chesw	nck Project PIS		Yes	Project B2689.1/I	02009.2 PIS	
100				43				43				100				43				43			
No				No				No				No				No				No			
0				0				0				0				0				0			
16.478%				16.478%				16.478%				16.478%				16.478%				16.478%			
16.478%	•			16.478%	Estimate - Attachmen	40 Ot- 0 O-1 T	Total	16.478%	Estimate - Attachme	-10 01 0 0-1	W Table	16.478%	il .			16.478%	Estimate - Attachmen		7 T-1-8	16.478%	Estimate - Attachmen		AD Total
				583.155				2,923,046	Estimate - Attachme								Estimate - Attachmen				Estimate - Attachmen		
				363,133	Losiniate - Audumnen	it 0, Siep 2, Column C	D, Iolai	2,323,040	Listiliate - Attaurille	nito, step 2, colum	r CG, rotal					115,001	Louinate - Attacimen	it o, Step 2, Column v	OR, Total	013,137	Countate - Attacilinen	to, Sep 2, Column	ICO, IOIAI
-	Estimate - Attachmen	it 6, Step 2, Colun	nn AQ, Avg mos*	5,338,712	Estimate - Attachmen	nt 6, Step 2, Column A	AP Avg mos*	10,675,843	Estimate - Attachme	nt 6, Step 2, Column	n AR Avg mos*	2,860,981	Estimate - Attachme	ent 6, Step 2, Column	AS, Avg mos*	9,933,642	Estimate - Attachmen	t 6, Step 2, Column A	AT Avg mos*	6,736,837	Estimate - Attachmen	t 6, Step 2, Column	AV Avg mos*
			Revenue												Revenue				Revenue				Revenue
			[(Beginning +				Revenue								[(Beginning+				((Beginning +				[(Beginning + Ending)/2* Line
			Ending)/2* Line				[(Beginning+				Revenue [(Beginning				Ending)/2* Line				Ending)/2* Line				Ending)/2* Line
Beginning	Depreciation	Ending	11]	Beginning	Depreciation	Ending	Ending)/2* Line 11]	Beginning	Depreciation	Ending	+ Ending)/2* Line 11]	Beginning	Depreciation	Ending	11]	Beginning	Depreciation	Ending	11]	Beginning	Depreciation	Ending	11]
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1 569		1.569	259	5,363,207	160,146	5,203,060	870,541	10,675,843	2,077,519	8.598.324	1,587,973	-	-	-		-	-	-		6,736,837	281,600	6,455,237	1,086,87
1,569		1,569	259	5.363.207	160,146	5,203,060	870,541	10,675,843	2,077,519	8,598,324	1,587,973									6,736,837	281,600	6,455,237	1,086,87
.,		-	-	5,339,563	301,269	5,038,294	855,018	10,675,843	2,359,361	8,316,482	1,564,752	537,400	-	537,400	88,551	-		-		6,736,837	459,452	6,277,385	1,072,22
-	-	-	-	5,339,563	301,269	5,038,294	855,018	10,675,843	2,359,361	8,316,482	1,564,752	537,400	-	537,400	88,551	-	-	-	-	6,736,837	459,452	6,277,385	1,072,22
-	-	-	-	5,338,712	442,213	4,896,499	843,265 843,265	10,675,843	2,641,204	8,034,640	1,541,532	7,623,093	-	7,623,093	1,256,113	-	-	-		6,736,837	637,305	6,099,532	1,057,57 1,057,57
-		-	-	5,338,712 5,338,712	442,213 583,155	4,896,499 4.755.557	843,265 831,653	10,675,843	2,641,204 2,923,046	8,034,640 7,752,797	1,541,532 1,518,311	7,623,093 2,860,981	-	7,623,093 2.860.981	1,256,113 471,425	9.933.642	119.601	9.814.040	1,626,985	6,736,837 6,736,837	637,305 815,157	6,099,532 5,921,680	1,057,57
				5,338,712	583,155	4,755,557	831,653	10,675,843	2,923,046	7,752,797	1,518,311	2,860,981		2,860,981	471,425	9,933,642	119,601	9,814,040	1,626,985	6,736,837	815,157	5,921,680	1,042,91
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Plus any increased RDE cachalate on Atachment 7 other than PJM Sch. 12 projects increased in the project for the corresponding rate year Fixed Charge Rate (FCR) floor a CLAC.

Not Plant Carning Charge without Depreciation Net Plant Carning Charge per 100 Basis Point increase in ROE without Depreciation Let Plant Carning Charge per 100 Basis Point increase in ROE without Depreciation Let B less Line A.

Net Plant Carrying Charge without Depreciation, Return, nor Income Taxes

Beginning = 13 month avg Plant CWIP or Incentive Plant balance Deprec = 13 month avg Accumulated Depreciation specific to Incentive Plant balances Ending = Beginning - Deprec

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

\$ 2,819,155 16.4777% 17.1576% 0.6799% 7.0032%

			ent Costs	Abandonn	B3012.2				Costs	2 Abandonment	B3015.2			Abandonment Cost	roject w/o 3012.2	Dravosburg-Elrama P		osts	ect Abandonment Co	on w/o 3015.2 Pro	aver Valley Deactivation	В
						Yes						Yes					Yes					Yes
																						-
						No						No					No					No
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		n Projects, Line c.	ned Transmissio	ent 5 Abando	stimate - Attachme		c.	ects, Line	nsmission Projec	5 Abandoned Tran	Estimate - Attachment		c.	mission Projects, Lin	Abandoned Trans	Estimate - Attachment 5		c.	mission Projects, Line	5 Abandoned Trans	Estimate - Attachment	-
		Revenue					Revenue						Revenue					Revenue				
		((Beginning +					((Beginning +						[(Beginning+					[(Beginning +				
		Ending)/2* Line 11					ding)/2* Line 11						Ending)/2* Line 11					Ending)/2* Line 11				
entive	Total	+ Amortization]	Amortization	Ending	Depreciation	Beginning	Amortization]	tion +	Amortizati	Ending	Depreciation	Beginning	+ Amortization]	Amortization	Ending	Depreciation	Beginning	+ Amortization]	Amortization	Ending	Depreciation	inning
\$	\$ 1,968,024	-	-	-	-		-	-		-		-	-	-	-	-	-	-	-	-	-	-
,049,225	\$ 2,049,225 \$ 8,254,913	-	-	-	-		-	-			-	-		-	-	-	-	-		-	•	
,595,512	\$ 8,595,512																					
\$	\$ 15,846,660			-		-	-	-						-	-		-	-	-	-		
,500,495	\$ 16,500,495	-		-			-	-			-	-	-	-	-		-	-	-	-		-
\$	\$ 18,585,248	-		-			-	-			-	-	-	-	-	-	-	-		-	-	-
,352,077		-	-	-	-		-	-			-	-	-	-	-	-	-	-	-	-	-	-
\$	\$ 31,510,548	-	-	-	-		-	-		-	-	-	-	-	-	-	-	-	-	-	-	-
,810,676 \$	\$ 32,810,676 \$ \$ 41,291,794	-	-	-	-		-	-		-		-	-	-	-	-	-	-	-	-	-	-
,065,765	\$ 43,065,765																					- 1
\$	\$ 46,681,886					- 1																- 1
,788,630	\$ 48,788,630 \$		-				-	-										-				
\$	\$ 53,772,815	-	-	-	-		-	-				-	-	-	-	-	-	-		-	-	-
,260,671	\$ 56,260,671	-	-	-	-		-	-		-		-	-	-	-		-	-	-	-		-
\$	\$ 56,105,181	-	-	-	-	-	-	-		-	-	-	-	-	-	-	-	-	-	-		-
,704,445 \$	\$ 58,704,445 \$ \$ 55,389,963	-	-	-	-		-	-		-		-	-	-	-	-	-	-	-	-	-	-
,956,762		-	-	-	-		-	-		-		-			-	-		-			-	-
,550,702	\$ 60,348,129					- 1																- 1
,233,984	\$ 63,233,984		-				-	-										-				
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,284,320	\$ 67,284,320	-	-	-	-		-	-		-		-	-	-	-		-	-	-	-		-
\$	\$ 63,201,689	-		-	-	-	-	-		-	-	-	-	-	-	-	-	-	-	-	-	-
,288,362	\$ 66,288,362	-		-	-	-	-	-		-	-	-	-	-	-	-	-	-	-	-	-	-
.973,857	\$ 62,931,771 \$ 65,973,857	-	- :	- 5		- 1		-			-	-	-	-	-	-	-			-		-
,913,031	\$ 66,191,665			- 1			-	-							-					-		
,189,165	\$ 69,189,165			-	-		-	-						-	-			-		-		-
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,887,061		-		-	-	-	-	-		-		-	-	-	-	-	-	-	-	-	-	-
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,164,585		000 700	000 700	-	-		2.993	2.993			-	-	0.404.000	0.464.400	-	-	-	3,996,930	2 000 000	-	-	-
,768,954	\$ 74,905,212 \$ 77,768,954		968,709 968,709	- 5		- 1	2,993 2,993	2,993 2,993			-	-	2,464,193 2,464,193	2,464,193 2,464,193	-	-	-	3,996,930 3,996,930	3,996,930 3,996,930	-		-
,700,934	\$ 67,345,515	300,709	300,709	- 1			2,000	-	2,1				2,404,183	2,404,193	-			3,000,030	3,350,930	-		
,164,670				- 1			-	-														-
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,164,670 \$																						

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

(A)	(B) Depreciation	(C) Depreciation	(D) Depreciation						
Account Number	Plant Base	Rate	Expense						
Transmission Plant									
352-Major Structures	13,775,461	3.01	414,641						
352-Minor Structures	25,240,931	2.53	638,596						
353	514,695,867	3.42	17,602,599						
354	80,167,282	1.6	1,282,677						
355	126,728,744	2.47	3,130,200						
356	172,296,660	2.09	3,601,000						
357	101,457,883	1.82	1,846,533						
358	162,179,296	1.88	3,048,971						
359	19,531,143	1.87	365,232						
Subtotal	1,216,073,267		31,930,449						
General Plant									
390	210,223,459	3.33	7,000,441						
391	44,188,182	20	8,837,636						
391.1	12,495,310	5	624,766						
392	82,464,871	9.1	7,504,303						
393	1,340,968	3.33	44,654						
394	37,125,872	4	1,485,035						
395	1,633,996	5	81,700						
396	3,654,069	6.1	222,898						
397	65,456,052	6.67	4,365,919						
398	45,299	5	2,265						
Subtotal	458,628,078		30,169,617						

To Attach. 5

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

Α В С D Ε Deficient or (Excess) Tax Gross-up Impact on Income Impacts on Total Income Taxes **ADIT Amortization** Source Percentage **Tax Allowance** 1 TCJA 2017 Excess Deferred Income Taxes To Be Flowed Back To Transmission Customers Attachment 9.2. Line 4 (1,242,367) x 138.33% (1,718,518)2 TCJA 2017 Deficient Deferred Income Taxes To Be Recovered From Transmission Customers Attachment 9.2, Line 11 Х 138.33% \$ 3 PA 2022 Excess Deferred Income Taxes To Be Flowed Back To Transmission Customers Attach 9.2, Lines 6+7 (373,471)138.33% \$ (516,608)4 PA 2022 Deficient Deferred Income Taxes To Be Recovered From Transmission Customers Attachment 9.2, Line 12 104,431 138.33% \$ 144,455 5 [Reserved for future tax rate changes] (1,511,407) 6 Total Adjustments to Tax Expense (without Tax Gross-up) 7 Total Impact on Tax Expense (with Tax Gross-up) (2,090,671)

#### 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%
	Т	27.71%
	T / (1-T)	38.33%
	Tax Gross-up Percentage (1 / (1-T))	138.33%
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	В	С	D	E	F	G	н	I
	Category of Deficient or (Excess) Accumulated Deferred Income Taxes	Tax Law Change	Amortization Period	Gross-up)	Cumulative Excess / (Deficient) ADIT Amortization through the Beginning of the Test Year	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
	Note A	Note B	Note C	Note D	Note E	Note F	Note G	Note H	
1 2 3 4 5 6	ACCOUNT 254: Protected Plant-related (Excess) ADIT Unprotected Plant-related Deficient / (Excess) ADIT Total Plant-related (Excess) ADIT Unprotected Non-plant-related (Excess) ADIT Unprotected Plant-related State Deficient / (Excess) ADIT	TCJA-2017 TCJA-2017 TCJA-2017 TCJA-2017 PA 2022 PA 2022	ARAM ARAM ARAM 3 Years ARAM	\$ (62,306,926) 874,047 (61,432,879) (8,351,935) (4,488,369)	\$5,955,680 <u>851,359</u> 6,807,039 8,351,935 <u>87,926</u>	1,725,406 (54,625,840) 0 (4,400,442)	\$1,204,378 37,989 1,242,367 - 187,659 185,812	0 (4,212,783)	Col H included in 1-ADIT, Line 12, Col B Col H included in 1-ADIT, Line 18, Col B Col H included in 1-ADIT, Line 12, Col B Col H included in 1-ADIT. Line 18, Col B
8	Unprotected Non-plant-related State (Excess) ADIT [Reserved for future changes]	FA 2022	1 year	(548,496)	362,684	(185,812)	105,012	•	Cort included in 1-ADIT, Line 16, Corb
	Total (Excess) ADIT (Account 254)	TCJA-2017		\$ (74,821,679)	\$ 15,609,585	\$ (59,212,094)	\$ 1,615,838	\$ (57,596,256)	Note I
10 11 12 13	ACCOUNT 182.3: Unprotected Non-plant-related Deficient ADIT Unprotected Non-plant-related Deficient ADIT [Reserved for future changes]	TCJA-2017 PA 2022	3 Years 1 year	\$ 5,724,074 309,955	(\$5,724,074) (205,524)	\$ 0 104,431	\$0 (104,431)	\$0 -	Col H included in 1-ADIT, Line 20, Col B Col H included in 1-ADIT, Line 20, Col B
14	Total (Excess) ADIT (Account 182.3)	TCJA-2017		\$ 6,034,029	\$ (5,929,598)	\$ 104,431	\$ (104,431)	\$ 0	Note I
15	Net Deficient / (Excess) Deferred Taxes			\$ (68,787,650)	\$ 9,679,987	\$ (59,107,662)	\$ 1,511,407 To Attachment 9.1	\$ (57,596,256)	

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

- 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		В	С	D	E	F	G	Н	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
	Plant-related Items									
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	Total Plant-related Excess Deferred Taxes	282	(368,982,865)	(25,959,412)	(23,003,177)	(2,956,235)	-	(2,956,235)		(2,956,235)
		•	(,,,	( -,, -, -, -, -, -, -, -, -, -, -, -	( -,, ,	( , , ,		( , , ,		( )
	Non-Plant Related Items:									
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	Non-Plant (Excess)		(45,909,486)	(3,623,222)	(3,260,538)	(362,684)	-	(362,684)		(362,684)
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	2 Liability - Comp Absences	190	1,301,179	\$102,690	92,411	10,279		10,279		
13	B 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	Non-Plant Deficient		26,015,892	2,053,199	1,847,675	205,524	-	205,524	205,524	
	Total Non-Plant Related Deficient or Excess									
16	Deferred Taxes	_	(19,893,594)	(1,570,023)	(1,412,863)	(157,160)	-	(157,160)	\$205,524	(\$362,684)
	Total Deficient and (Evenes) ADIT (pri t									
17	Total Deficient and (Excess) ADIT (prior to gross- up or amortization)	=	(388,876,459)	(27,529,435)	(24,416,040)	(3,113,395)	-	(3,113,395)	205,524	(3,318,919)

- 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.

#### Duquesne Light Company Attachment H -17A

#### Attachment 9.4 - State Remeasurement of Deficient or (Excess) Accumulated Deferred Income Taxes

	Α	В	С	D	E	F	G	н	1	J
	Temporary Difference <u>Note A</u>	Account 190, 281, 282 or 283 Note B	Cumulative Temporary Difference at Enactment of PA Rate Change (Pretax) Note C	ADIT Balance before PA Rate Change Remeasurement Note D	ADIT Balance after PA Rate Change Remeasurement Note E	Deficient or (Excess) ADIT ( F = D - E ) Note F	Protected Deficient or (Excess) ADIT (Portion of F) Note G	Unprotected Deficient or (Excess) ADIT (Portion of F) Note H	Deficient ADIT Recorded to Account 182.3 (prior to tax gross-up) Note I	Excess ADIT Recorded to Account 254 (prior to tax gross-up) Note J
	Plant-related Items									
1	Unprotected State M/L, basis and other differences		(385,785,529)	(27,216,426)	(25,684,293)	(\$1,532,133)		(1,532,133)		
	Total Plant-related Excess Deferred Taxes	282	(385,785,529)	(27,216,426)	(25,684,293)	(1,532,133)	-	(1,532,133)		(1,532,133)
		-								
	Non-Plant Related Items:									
3	3	283	(43,055,684)	(\$3,057,858)	(2,887,788)	(\$170,070)		(\$170,070)		
4		283	(1,349,945)	(\$95,874)	(90,542)	(5,332)		(5,332)		
5	Amort on Reacquired Debt	283	(2,635,448)	(\$187,172)	(176,762)	(10,410)		(10,410)		
6	Non-Plant (Excess)	_	(47,041,076)	(3,340,904)	(3,155,092)	(185,812)	-	(185,812)		(185,812)
7	Liability - Accrued Misc Reserves	190	3,344,619	\$237,538	224,327	13,211		13,211		
8	Liability - Healthcare	190	309,656	\$21,992	20,769	1,223		1,223		
9	Liability - Legal	190	409,723	\$29,099	27,481	1,618		1,618		
10	Liability - OPEB	190	3,698,334	\$262,659	248,051	14,608		14,608		
11	Liability - Injuries & Damages	190	618,449	\$43,923	41,480	2,443		2,443		
12	2 Liability - Comp Absences	190	1,349,945	\$95,874	90,542	5,332		5,332		
10	3 Liability - Accrued Vacation	190	489,986	\$34,799	32,864	1,935		1,935		
14	Liability - Pension	190	16,217,979	\$1,151,817	1,087,756	64,061		64,061		
15	Non-Plant Deficient	-	26,438,692	1,877,701	1,773,270	104,431	-	104,431	104,431	_
	Total Non-Plant Related Deficient or Excess	-				•				_
16	Deferred Taxes		(20,602,385)	(1,463,203)	(1,381,822)	(81,381)	-	(81,381)	\$104,431	(\$185,812)
	Total Deficient and (Excess) ADIT (prior to gross-									
17	up or amortization)		(406,387,914)	(28,679,629)	(27,066,115)	(1,613,514)	-	(1,613,514)	104,431	(1,717,945)

- 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 8.99 percent to 8.49 percent. The amounts reflect the provision-to-return true-up adjustments recorded during 2023 to account for differences between the estimates used in 2023 financial reporting and amounts reported on the 2023 federal income tax return filed in 2024. Plant-related transmission temporary differences specifically identified from underlying Company plant records. Non-plant related transmission temporary differences are allocated based on the final 2023 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, 2023, measured at the state income tax rate in effect until such date (8.99 percent).
- E. Amounts in Column E are the ADIT amounts for each temporary difference as of December 31, 2023, re-measured at the state income tax rate in effect after such date (8.49 percent).
- F. Amounts in Column F are the deficient or (excess) ADIT amounts for each temporary difference as of December 31, 2023, 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, 2023, are being refunded to customers in 2024 consistent with PA rate reduction from 8.99% to 8.49% in 2024. 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 9.4.2 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 9.4.2 are prior to tax gross-up.

# **APPENDIX 2**

	nula Rate - Appendix A Estimate	Notes	FERC Form 1 Page # or Instruction	2024
	d cells are input cells			
llocat	ors			
1	Transmission Wages Expense		p354.21.b	10,546,179
2	Total Wages Expense		p354.28.b	103,171,394
3	Less A&G Wages Expense		p354.27.b	47,868,54
4	Total		(Line 2 - 3)	55,302,853
5			(Line 1 / Line 4)	19.0699
	Plant Allocation Factors			
6	Total Plant In Service	(Note B)	Attachment 5	5,901,141,39
7	Total Accumulated Depreciation	(Note A)	Attachment 5	1,888,830,610
8	Net Plant		(Line 6 - Line 7)	4,012,310,789
9	Transmission Gross Plant		(Line 21)	1,428,397,96
10	Gross Plant Allocator		(Line 9 / Line 6)	24.2055%
11	Transmission Net Plant		(Line 33)	980,745,022
12	Net Plant Allocator		(Line 11 / Line 8)	24.4434
int C	Calculations			
13	Plant In Service Transmission Plant In Service	(Note B)	Attachment 5	1,230,412,61
14	New Transmission Plant Additions and Retirements only for Annual Estimate	(Note B)	Attachment 6	47,819,202
15	Total Transmission Plant In Service	(11010 2)	(Line 13 + Line 14)	1,278,231,817
16	General & Intangible		Attachment 5	787,452,630
17	Common Plant (Electric Only)	(Note A)	Attachment 5	-
8	Total General & Common	· · · · · · · · · · · · · · · · · · ·	(Line 16 + Line 17)	787,452,630
19	Wage & Salary Allocation Factor		(Line 5)	19.0699
20	General & Common Plant Allocated to Transmission		(Line 18 * Line 19)	150,166,148
21	TOTAL Transmission-Related Plant In Service		(Line 15 + Line 20)	1,428,397,964
	Accumulated Depreciation			
22	Transmission Accumulated Depreciation	(Note B)	Attachment 5	371,698,296
23	Accumulated Depreciation for Transmission Plant Additions Only for Estimate	(Note B)	Attachment 6	451,957
24	Total Transmission Accumulated Depreciation	. ,	(Line 22 + Line 23)	372,150,25
25	Accumulated General Depreciation		Attachment 5	190,088,96
26	Accumulated Intangible Depreciation		Attachment 5	205,837,76
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)	395,926,72
30	Wage & Salary Allocation Factor		(Line 5)	19.0699
31	General & Common Allocated to Transmission		(Line 29 * Line 30)	75,502,69
32	TOTAL Transmission-Related Accumulated Depreciation		(Line 24 + Line 31)	447,652,942
33	TOTAL Transmission-Related Net Property, Plant & Equipment	· · · · · · · · · · · · · · · · · · ·	(Line 21 - Line 32)	980,745,022
			\ <b> ~_/</b>	300,1-73,02

Adjusti	ment To Rate Base			
	Accumulated Deferred Income Taxes	(Note R)		
34	ADIT net of FASB 106 and 109	Enter Negative	Attachment 1, Col B, Line 9	(178,849,019)
35	Accumulated Deferred Income Taxes Allocated To Transmission		Line 34	(178,849,019)
	CWIP for Incentive Transmission Projects			
36	CWIP Balance for Current Rate Year	(Note P)	Attachment 6	0
37	Total CWIP for Incentive Transmission Projects			0
38	Plant Held for Future Use	(Note C)	Attachment 5	-
	Transmission O&M Reserves			
39	Total Balance Transmission Related Account 242 Reserves	Enter Negative	Attachment 5	(4,881,495)
	Prepayments			
40	Prepayments	(Note A)	Attachment 5	4,247,948
41	Total Prepayments Allocated to Transmission		(Line 40)	4,247,948
	Materials and Supplies			
42	Undistributed Stores Exp	(Note A)	Attachment 5	757,158
43	Wage & Salary Allocation Factor		(Line 5)	19.0699%
44	Total Transmission Allocated		(Line 42 * Line43)	144,389
45	Transmission Materials & Supplies		Attachment 5	5,616,542
46	Total Materials & Supplies Allocated to Transmission		(Line 44 + Line45)	5,760,931
	Cash Working Capital			
47	Operation & Maintenance Expense		(Line 75)	39,642,745
48	1/8th Rule		x 1/8	12.5000%
49	Total Cash Working Capital Allocated to Transmission		(Line 47 * Line 48)	4,955,343
50	TOTAL Adjustment to Rate Base		(Lines 35 + 37 + 39 + 41 + 46 + 49)	(168,766,292)
:	·		·	•
51	Rate Base		(Line 33 + Line 50)	811,978,730

O&M				
	Transmission O&M			
52	Transmission O&M		p321.112.b	12,774,963
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	Transmission O&M		(Lines 52 - 53 + 54 + 55)	12,774,963
	Allocated General & Common Expenses			
57	Common Plant O&M	(Note A)	p356	-
58	Total A&G		p323.197.b	140,013,469
59	Less PBOP Expense in Acct. 926 in Excess of Allowed Amount		Attachment 5	-
60	Less Property Insurance Account 924		p323.185.b	7,791,938
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	369,758
63	Less EPRI Dues	(Note D)	p352-353	205,839
64	General & Common Expenses		(Lines 57 thru 58) - Sum (Lines 59 to 63)	130,903,751
65	Wage & Salary Allocation Factor		(Line 5)	19.0699%
66	General & Common Expenses Allocated to Transmission		(Line 64 * Line 65)	24,963,168
	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	7,791,938
71	General Advertising Exp Account 930.1	(Note F)	Attachment 5	7,701,000
72	Total	(140101)	(Line 70 + Line 71)	7,791,938
73	Net Plant Allocation Factor		(Line 12)	24.4434%
74	A&G Directly Assigned to Transmission		(Line 72 * Line 73)	1,904,614
75	Total Transmission O&M		(Lines 56 + 66 + 69 + 74)	39,642,745
Depre	ciation & Amortization Expense			
	Depreciation & Amortization Expense			
76	Transmission Depreciation Expense		Attachment 8, Col. (D)	31,930,449
76a	Amortization of Abandoned Plant Projects	(Note T)	Attachment 5	
77	New plant Depreciation Expense only for Estimate	(Note B)	Attachment 6	1,367,629
78	Total Transmission Depreciation and Amortization Expense	, , ,	(Line 76 + Line 76a + Line 77)	33,298,078
79	General Depreciation		Attachment 8, Col. (D)	30,169,617
80	Intangible Amortization	(Note A)	p336.1.f	60,789,225
81	Total	(1101071)	(Line 79 + Line 80)	90,958,842
82	Wage & Salary Allocation Factor		(Line 5)	19.0699%
83	General Depreciation Allocated to Transmission		(Line 81 * Line 82)	17,345,728
84	Common Depreciation - Electric Only	(Note A)	p336.11.b	
85	Common Amortization - Electric Only	(Note A)	p356 or p336.11d	
86	Total	(Note 71)	(Line 84 + Line 85)	
87	Wage & Salary Allocation Factor		(Line 5)	19.0699%
88	Common Depreciation - Electric Only Allocated to Transmission		(Line 86 * Line 87)	-
	,		,	
89	Total Transmission Depreciation & Amortization		(Lines 78 + 83 + 88)	50,643,806
Taxes	Other than Income			
90	Taxes Other than Income		Attachment 2	1,960,218
91	Total Taxes Other than Income		(Line 90)	1,960,218

	n / Capitalization Calculations			
	Long Term Interest			
92	Long Term Interest	(Note Q)	Attachment 5	69,848,69
3	Amortization of Debt Discount and Expense		p117.63.c	716,0
4	Amortization of Loss on Reacquired Debt		p117.64.c	1,435,2
5	Less Amort of Gain on Reacquired on Debt-Credit		p117.65.c	-
96	Less Amort of Premium on Debt-Credit		p117.66.c	
7	Interest on Debt to Associated Companies		p117.67.c	8,064,3
8	Total Long Term Debt Costs		(Sum lines 92 to 94) - Line 95 - Line 96 + Line 97	80,064,3
99	Preferred Dividends	Enter Positive	p118.29.c	-
	Common Stock			
00	Proprietary Capital		p112.16.c	1,995,510,4
01	Less Accumulated Other Comprehensive Income Account 219		p112.15.c	799,2
02	Less Preferred Stock		(Line 110)	199,2
03	Less Account 216.1		p112.12.c	
04	Common Stock		(Line 100 - (Sum Lines 101 to 103))	1,994,711,2
	Capitalization			
05	Long Term Debt		August and E	
06	Bonds		Attachment 5	1,633,333,3
07	Less Loss on Reacquired Debt	Enter Negative		(10,086,2
80	Plus Gain on Reacquired Debt		p113.61.c	<u>-</u>
09	Total Long Term Debt		Sum (Lines 105 to Line 108)	1,623,247,0
10	Preferred Stock		p112.3.c	1,020,211,0
				4.004.744.0
11 12	Common Stock Total Capitalization		(Line 104) (Sum Lines 109 to 111)	1,994,711,2 3,617,958,3
	·		,	
13	Debt %		(Line 109 / Line 112)	44.86
14	Preferred %		(Line 110 / Line 112)	0.00
15	Common %	(Note O)	(Line 111 / Line 112)	55.13
16	Debt Cost		(Line 98 / Line 109)	0.04
17	Preferred Cost		(Line 99 / Line 110)	_
18	Common Cost	(Note J)	10.9% ROE + .5% RTO Adder	0.11
40	Weighted Coat of Data		(line 440 * Line 440)	0.00
19	Weighted Cost of Debt		(Line 113 * Line 116)	0.02
20	Weighted Cost of Preferred		(Line 114 * Line 117)	-
21	Weighted Cost of Common		(Line 115 * Line 118)	0.06
22	Total Return (R)		(Sum Lines 119 to 121)	0.08
23	Investment Return = Rate Base * Rate of Return		(Line 51 * Line 122)	69,003,6
mp	osite Income Taxes			
	Income Tax Rates			
24	FIT=Federal Income Tax Rate	(Note I)		21.000
25	SIT=State Income Tax Rate or Composite	(Note i)		7.990
			Des Chata Tau Cada	
26	p (percent of federal income tax deductible for state purposes)		Per State Tax Code	0.000
27	T =1 - {[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)} =			27.312
28	T/ (1-T)			37.574
		(Note I)		
	ITC Adjustment		Attachment 1	-
	ITC Adjustment Amortized Investment Tax Credit	Enter Negative		
29			1 / (1 - Line 127)	137.574
29 30	Amortized Investment Tax Credit 1/(1-T)		1 / (1 - Line 127)	
29 30 31	Amortized Investment Tax Credit			
29 30 31	Amortized Investment Tax Credit 1/(1-T) Net Plant Allocation Factor		1 / (1 - Line 127) (Line 12)	
29  30  31  32	Amortized Investment Tax Credit 1/(1-T) Net Plant Allocation Factor ITC Adjustment Allocated to Transmission		1 / (1 - Line 127) (Line 12)	137.574 24.443 - (2,079,3
129 130 131 132 32a	Amortized Investment Tax Credit 1/(1-T) Net Plant Allocation Factor ITC Adjustment Allocated to Transmission Other Income Tax Adjustments	Enter Negative	1 / (1 - Line 127) (Line 12) (Line 129 * (1 + Line 130) * Line 131)	24.443

REVEN	UE REQUIREMENT			
;	Summary			
135	Net Property, Plant & Equipment		(Line 33)	980,745,022
136	Adjustment to Rate Base		(Line 50)	(168,766,292
137	Rate Base		(Line 51)	811,978,73
138	O&M		(Line 75)	39,642,74
139	Depreciation & Amortization		(Line 89)	50,643,80
140	Taxes Other than Income		(Line 91)	1,960,21
141	Investment Return		(Line 123)	69,003,603
142	Income Taxes		(Line 134)	17,096,73
143	Gross Revenue Requirement		(Sum Lines 138 to 142)	178,347,103
	Adjustment to Remove Revenue Requirements Associated with Excluded Transmission Fac	rilities		
144	Transmission Plant In Service		(Line 13)	1,230,412,615
145		Note M)	Attachment 5	1,200,412,010
146	Included Transmission Facilities (N	vote ivi)	(Line 144 - Line 145)	1,230,412,615
147	Inclusion Ratio		(Line 144 - Line 145)	
			,	100.009
148	Gross Revenue Requirement		(Line 143)	178,347,103
149	Adjusted Gross Revenue Requirement		(Line 147 * Line 148)	178,347,103
150	Revenue Credits		Attachment 3	3,289,890
151	Net Revenue Requirement		(Line 149 - Line 150)	175,057,213
	Net Plant Carrying Charge			
152	Gross Revenue Requirement		(Line 143)	178,347,103
153	Net Transmission Plant		(Line 13 - Line 22)	858,714,319
154	Net Plant Carrying Charge		(Line 152 / Line 153)	20.76919
155	Net Plant Carrying Charge without Depreciation		(Line 152 - Line 76) / Line 153	17.0507
156	Net Plant Carrying Charge without Depreciation, Return, nor Income Taxes		(Line 152 - Line 76 - Line 123 - Line 134) / Line 153	7.02409
	Net Plant Carrying Charge Calculation per 100 Basis Point increase in ROE			
157	Gross Revenue Requirement Less Return and Taxes		(Line 143 - Line 141 - Line 142)	92,246,769
158	Increased Return and Taxes		Attachment 4	92,259,176
159	Net Revenue Requirement per 100 Basis Point increase in ROE		(Line 157 + Line 158)	184,505,944
160	Net Transmission Plant		(Line 13 - Line 22)	858,714,319
161	Net Plant Carrying Charge per 100 Basis Point increase in ROE		(Line 159 / Line 160)	21.48639
162	Net Plant Carrying Charge per 100 Basis Point increase in ROE without Depreciation		(Line 159 - Line 76) / Line 160	17.7679
163	Net Revenue Requirement		(Line 151)	175,057,213
164	True-up amount		Attachment 6	4,025,469
165	Plus any increased ROE calculated on Attachment 7 other than PJM Sch. 12 projects		Attachment 7	2,926,970
166	Facility Credits under Section 30.9 of the PJM OATT		Attachment 5	-
167	Net Zonal Revenue Requirement		Sum (Lines 163 to 166)	182,009,65
	Network Zonal Service Rate			
168		Note L)	Attachment 5	2,691.00
169	Rate (\$/MW-Year)		(Line 167 / Line 168)	67,636.44
170	Network Service Rate (\$/MW/Year)		(Line 169)	67,636.44

- A Electric portion only.
- 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.
- 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.

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

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	1
Line #								
1 ADIT-190 (enter negative) - line 43	(34,551,679)	(38,410,413)	(34,551,679)	(2,923,347)			(31,628,332)	
2 ADIT- 282 line 49	705,973,241	698,690,314	705,973,241	533,381,831	172,591,410			
3 ADIT- 283 line 62	65,357,288	66,817,490	65,357,288	1,593,096		2,518,578	61,245,614	
4 Subtotal Sum (line 1 + line 2 + line 3)	736,778,850	727,097,391	736,778,850	532,051,580	172,591,410	2,518,578	29,617,282	
5 Wages & Salary Allocator Appendix A line 5							19.0699%	
6 Gross Plant Allocator Appendix A line 10						24.2055%		
7 Transmission Allocator					100.00%			
8 All other				0.00%				
9 ADIT	178,849,019			-	172,591,410	609,633	5,647,975	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	

#### 2,518,578 <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:

  1. ADIT items related only to Non-Electric Operations (e.g., Gas, Water, Sewer) or Production are directly assigned to Column E.

  2. ADIT items related only to Transmission are directly assigned to Column F.

  3. ADIT items related to plant and not in Columns A & B are included in Column G.

  4. ADIT items related to labor and not in Columns A & B are included in Column H.

  5. Deferred income taxes arise when items are included in Locumn H.

  6. Deferred income taxes arise when items are included in Locumn H.

  7. All ADIT income taxes arise when items are included in Locumn H.

  8. All ADIT income taxes arise when items are included in Locumn H.

  8. All ADIT income taxes arise calcuded.

  8. All ADIT includes the ADIT items will be clearly marked and separated in each account from the settled items for review.

  7. Any new ADIT items will be clearly marked and separated in each account from the settled items for review.

	A	В	С	D End of Year for	E	F	G	н	ı
	NOTE: (Schedule Page 110 - 111 Line No. 82)	End of Year Total	Beg of Year Total	Est. Average for Final Total	Gas, Prod Or Other Related	Only Transmission Related	Plant Related	Labor Related	Justification
	ADIT-190								
10	Other regulatory assets/liabilities - Transmission plant	(22.564.440)	(23 171 949)	(22 564 440)		(22 564 440)			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.
	Tax gross-up on other regulatory assets/liabilities - Transmission plant	(10,689,162)	(9,634,735)	(10,689,162)		(10,689,162)			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 flem below.
12	Excess ADIT regulatory liability - Transmission plant (from Attachment 9.2, Lines 4 and 6, Column H)	57,596,256	57,494,148	57,596,256		57,596,256			Remeasurement of deferred tax liabilities in account 282 for income tax rate changes on transmission plant-related bookhax 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 8mm below.
13	Tax gross-up on excess ADIT regulatory liability - Transmission plant	22,455,361	21,210,912	22,455,361		22,455,361			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	(103,684,331)	(98,858,969)	(103,684,331)	(103,684,331)				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	(41,816,441)	(41,607,980)	(41,816,441)	(41,816,441)				Cross-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	147,537,572	154,248,083	147,537,572	147,537,572				Remeasurements of deferred tax liabilities in account 282 for income tax rate changes on distribution/other plant-related bookhax 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.
	Tax gross-up on excess ADIT regulatory liability - Distribution/other plant	56,545,501	60,289,592	56,545,501	56,545,501				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 booktax 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 difference not related to plant with an offset to regulatory asset account 162.3. 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	574,601	638,545	574,601				574,601	Vacation pay earned and expensed for books, tax deduction when paid - employees in all functions
23	Reserve for Healthcare	402,281	403,541	402,281				402,281	Self Insurance reserve expanded for books, tax deduction when paid - employees in all functions
24	Reserve for Compensated Absences	1,545,366	1,759,235	1,545,366				1,545,366	Vacation pay accrued and expensed for books, tax deduction when paid - employees in all functions
25	Accrued Pensions	22,846,122	21,135,111	22,846,122				22,846,122	Book accrual for pension contributions
26	Other Post-Employment Benefits Costs - OPEB	4,395,430	4,819,632	4,395,430				4,395,430	FAS postretirement benefit liability. Formerly referred to as FAS 106.

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

				1				In
27 Reserve for Warwick Mine Liability	2,036,078	2,208,837	2,036,078	2,036,078				Costs expensed related to 2000 generation asset sale, tax deduction when paid. Formerly referred to as Warwick Mine Closing Costs.
Reserve for legacy issues	347,543	365,650	347,543	347.543				Book reserve related to environmental remediation for generation assets, tax deductible when paid
Bad Debt Reserve Amortization	2,771,232	3,127,294	2,771,232	2,771,232				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	363,216	479,154	363,216	363,216				Book sales & use tax estimate accrued and expensed, tax deduction when paid - relates to all functions
Provision for injuries and damages	762,685	805,957	762,685				762.685	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	955,440	533,947	955,440				955,440	Legal reserve expensed for books, tax deduction when paid - relates to all functions
Accrued Misc Reserves	4,541,837	4,227,581	4,541,837				4,541,837	Accrued miscellaneous items included in account 190.
Derivative Instruments								Unrecognized loss for derivative contracts. Loss recognized for tax when realized.
Deferred Credits	359,597	345,220	359,597	359,597				Revenue received on long term contracts, amortized over the life of the contract for books, but recognized as taxable upon receipt of cash.
Other	(2,954,319)	(1,581,479)	(2,954,319)	(2,954,319)				Includes tax related to transmission revenue to be refunded through future rates.
88 Operating Lease Right of Use (ROU)		3,961,820						Lease obligation recognized under ASC 842, not recognized for tax purposes until use of the leased property occurs.
Payroll Tax Deferral								Deferred payment of employer payroll tax expenses permitted by COVID legislation, tax deductible when paid.
Subtotal - p234 (Sum line 10 through line 39)	144,327,426	163,199,147	144,327,426	61,505,649	46,798,015	-	36,023,762	
Less FASB 109 Above if not separately removed	105,380,317	119,969,102	105,380,317	58,582,302	46,798,015	-		Includes amounts on Lines 10 – 21.
Less FASB 106 Above if not separately removed	4,395,430	4,819,632	4,395,430	0.000.047	-	-	4,395,430	Includes amount on Line 26.
13 Total = Line 40 - (Line 42 + Line 41)	34,551,679	38,410,413	34,551,679	2,923,347	-	-	31,628,332	
A	В	С	D End of Year for Est. Average for	E	F	G	н	1
	End of Year Total	Beg of Year Total	Final	Gas, Prod Or Other Related	Only Transmission Related	Plant Related	Labor Related	Justification
ADIT- 282								
14 Accelerated Depreciation - Transmission	172,591,410	171,247,097	172,591,410		172,591,410			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 transmissions and distribution using the wage and salary allocator. Remeasurement due to tax law changes (net of subsequent amortization) is reflected on Line 12.
IS Accelerated Depreciation - Distribution/Other	533.381.831	527,443,217	533,381,831	533,381,831				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 use 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 allocatior. Remeasurement due to tax law changes (net of subsequent amortization) i reflected on Line 16.
16 Subtotal - p275	705,973,241	698,690,314	705,973,241	533,381,831	172,591,410	-	-	
17 Less FASB 109 Above if not separately removed 18 Less FASB 106 Above if not separately removed		-	-			-		
Total = Line 46 - (Line 48 + Line 47)	705,973,241	698,690,314	705,973,241	533,381,831	172,591,410	-	-	
A	В	С	D End of Year for	E	F	G	н	1
NOTE: Schedule Page No. 112 Line No. 64)	End of Year Total	Beg of Year Total	Est. Average for Final	Gas, Prod Or Other Related	Only Transmission Related	Plant Related	Labor Related	Justification
ADIT-283								The cost of bond redemption is deductible currently for tax purposes and is amortized over the life of
Amoritization Loss on Reacquisition	2,518,578	2,853,625	2,518,578			2,518,578		the new bond issue for book purposes - relates to all functions.
Partnership Investments	(59,222)	(58,864)	(59,222)	(59,222)				Difference in book versus tax basis in partnership investments.
52 Regulatory Assets 53 Pension Regulatory Asset	1,652,318 59,700,249	2,191,933 56,109,741	1,652,318 59,700,249	1,652,318			50 700 240	Asset due to rate regulated capitalization of incurred costs that would otherwise be charge to expense. Regulatory asset associated with adoption of FAS 158.
Fension Regulatory Asset Compensated Absences	1,545,365	1.759.235	1,545,365					Current year vacation pay accrual
Other Other	1,040,000	1,700,200	1,040,000	-			1,0-10,000	
66 Operating Lease Right of Use (ROU)		3,961,820		-				Asset recognized under ASC 842, not recognized for tax purposes.
58								
59 Subtotal - p277 (Form 1-F filer: see note 6, below)						0.540.570	61,245,614	
	65,357,288	66,817,490	65,357,288	1,593,096	- 1	2,518,578	61,245,614	
CO Less FASB 109 Above if not separately removed	65,357,288	66,817,490	65,357,288	1,593,096	-	2,518,578	61,245,614	
	65,357,288 - 65,357,288	66,817,490 - - 66,817,490	65,357,288	1,593,096	-	2,518,578	61,245,614	

#### ADITC-255

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

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

#### Duquesne Light Company Attachment H -17A Attachment 2 - Taxes Other Than Income Worksheet

Other Taxes	FERC Form Page 263 Col (i)	No. 1	Allocator	Allocated Amount
Plant Related		Gro	oss Plant Allo	cator
<ol> <li>PA Capital Stock Tax</li> <li>Real Estate</li> <li>PA PURTA</li> <li>Total Plant Related Sum of line 1 thro</li> </ol>	line 15 line 33 line 13 ough line 3	621,542 1,268,658 1,890,200	24.2055%	\$ 457,531
		Wage	s & Salary Al	locator
<ul> <li>5 Federal Unemployment</li> <li>6 FICA</li> <li>7 PA Unemployment</li> <li>8 City of Pittsburgh</li> <li>9 Total Labor Related Sum of line 5 thro</li> </ul>	line 4 line 5 line 18 line 34 ough line 8	33,585 7,469,951 138,984 237,381 7,879,901	19.0699%	\$ 1,502,686
Other Excluded			All other	
10 Highway Use 11 Excise Tax on Coal 12 PA Gross receipts Tax 13 PA Corporate Loans 14 PA Insurance Premiums 15 PA Fuel Use 16 PA Motor Carriers 17 PA Other 18 WV Franchise 19 WV Income 20 Gross Receipts 21 Total Excluded	line 6 line 7 line 14 line 16 line 17 line 19 line 20 line 21 line 26 line 32	65,109,654 - - - - - 669,900 - - - 65,779,554	0.00%	
22 <b>Total</b> (line 4 + line 9 + line 21		75,549,655		\$ 1,960,218
23 Total 'Other' Taxes included on p.114.14c  Difference (line 23-line 22) Note E		75,549,655		

#### 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.

#### Duquesne Light Company Attachment H -17A Attachment 3 - Revenue Credit Workpaper

#### Account 454 - Rent from Electric Property

1 Rent from FERC Form No. 1 - Note 8	11,711,975
2 Rent from Electric Property - Transmission Related (Notes 3 & 8)	304,103
3	
4 Customer Choice - EGS Transmission See Note 5	88,648,792
5 Other Electric Revenues See Note 6	3,423,009
6 SECA Credits - Other EGS See Note 7	-
7 Schedule 1A	751,421
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)	2,105,446
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 3,448,970
16 Less line 23 - line 23	(159,080)
17 Total Revenue Credits line 15 + line 16	3,289,890
18 Revenues associated with lines 19 thru 23 are to be included in lines 1-14 and total of those	
revenues entered here	304,103
19 Income Taxes associated with revenues in line 18	83,057
20 One half margin (line 18 - line 19)/2	110,523
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.	34,500
22 Line 20 plus line 21	145,023
23 Line 18 less line 22	159,080
20 Line 10 1000 iiile 22	.55,000

- 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.

### Duquesne Light Company Attachment H -17A Attachment 3 - Revenue Credit Workpaper

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

Account 454	Include	Exclude
Joint pole attachments - telephone	-	10,237,018
Joint pole attachments - cable	-	-
Joint tower attachments - transmission	304,103	-
Underground rentals	-	-
Microwave tower wireless rentals	-	-
Other rentals	-	-
Corporate headquarters sublease	-	-
Misc non-transmission services	-	-
Customer Commitment Services (Account 454.02 & 454.03)	-	1,474,957
Total	304,103	11,711,975
Account 456	Include	Exclude
Customer Choice - EGS transmission	-	88,648,792
Other electric revenues	-	3,423,009
SECA credits	-	-
Transmission Revenue - AES/APS (Accounts 456.1 & 456.11)	-	-
Transmission Revenue - Piney Fork	288,000	-
Transmission Revenue - Firm (Account 456.32)	2,105,446	-
Transmission Revenue - Non-Firm	-	-
XXXX		
Total	2,393,446	92,071,801

#### Duquesne Light Company Attachment H -17A Attachment 4 - Calculation of 100 Basis Point Increase in ROE

A 100 Basis Point increase in ROE and Income Taxes Line 12 + Line 23 92,259,176

B 100 Basis Point increase in ROE 1.00%

urn 1	Calculation Rate Base		Appendix A, Line 51	811,978,730
			,	
2	Debt %	(Line 109 / Line 112)	Appendix A, Line 113	44.9%
3	Preferred %	(Line 110 / Line 112)	Appendix A, Line 114	0.09
4	Common %	(Line 111 / Line 112)	Appendix A, Line 115	55.1%
5	Debt Cost	(Line 98 / Line 109)	Appendix A, Line 116	4.939
6	Preferred Cost	(Line 99 / Line 110)	Appendix A, Line 117	0.009
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	0.0221
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	0.0684
11		(Sum Lines 119 to 121)	Sum Lines 8 to 10	0.0905
12		(Line 51 * Line 122)	Line 11 * Line 1	73,480,336
	site Income Taxes	(Line of Line 122)	2.10 2.110 .	73,460,330
13 14 15 16	FIT=Federal Income Tax Rate SIT=State Income Tax Rate or Composite p (percent of federal income tax deductible for sta T =1 - {[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)} =		Appendix A, Line 124 Appendix A, Line 125 Appendix A, Line 126 Appendix A, Line 127	21.00° 7.99° 0.00° 27.31°
13 14 15	FIT=Federal Income Tax Rate SIT=State Income Tax Rate or Composite p (percent of federal income tax deductible for sta		Appendix A, Line 124 Appendix A, Line 125 Appendix A, Line 126	21.00% 7.99% 0.00% 27.31%
13 14 15 16 17	FIT=Federal Income Tax Rate  SIT=State Income Tax Rate or Composite p (percent of federal income tax deductible for sta T =1 - {[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)} = T/ (1-T)  ITC Adjustment	ite purposes)	Appendix A, Line 124 Appendix A, Line 125 Appendix A, Line 126 Appendix A, Line 127 Appendix A, Line 128	21.009 7.999 0.009 27.319
13 14 15 16 17	FIT=Federal Income Tax Rate  SIT=State Income Tax Rate or Composite p (percent of federal income tax deductible for sta T =1 - {[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)} = T/ (1-T)  ITC Adjustment Amortized Investment Tax Credit; enter negative	te purposes) Attachment 1	Appendix A, Line 124 Appendix A, Line 125 Appendix A, Line 126 Appendix A, Line 127 Appendix A, Line 128  Appendix A, Line 129	21.00% 7.999 0.00% 27.31% 37.57%
13 14 15 16 17	FIT=Federal Income Tax Rate  SIT=State Income Tax Rate or Composite p (percent of federal income tax deductible for sta T =1 - {[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)} = T/ (1-T)  ITC Adjustment Amortized Investment Tax Credit; enter negative 1/(1-T)	te purposes)  Attachment 1 1 / (1 - Line 127)	Appendix A, Line 124 Appendix A, Line 125 Appendix A, Line 126 Appendix A, Line 127 Appendix A, Line 128  Appendix A, Line 129 Appendix A, Line 130	21.00° 7.99° 0.00° 27.31° 37.57° -
13 14 15 16 17	FIT=Federal Income Tax Rate  SIT=State Income Tax Rate or Composite p (percent of federal income tax deductible for sta T =1 - {[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)} = T/ (1-T)  ITC Adjustment Amortized Investment Tax Credit; enter negative	Attachment 1 1 / (1 - Line 127) (Line 12)	Appendix A, Line 124 Appendix A, Line 125 Appendix A, Line 126 Appendix A, Line 127 Appendix A, Line 128  Appendix A, Line 129	21.009 7.999 0.009 27.319
13 14 15 16 17 18 19 20	FIT=Federal Income Tax Rate  SIT=State Income Tax Rate or Composite p (percent of federal income tax deductible for sta T =1 - {[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)} = T/ (1-T)  ITC Adjustment Amortized Investment Tax Credit; enter negative 1/(1-T) Net Plant Allocation Factor ITC Adjustment Allocated to Transmission	te purposes)  Attachment 1 1 / (1 - Line 127)	Appendix A, Line 124 Appendix A, Line 125 Appendix A, Line 126 Appendix A, Line 127 Appendix A, Line 128  Appendix A, Line 129 Appendix A, Line 130 Appendix A, Line 131	21.009 7.999 0.009 27.319 37.579
13 14 15 16 17 18 19 20 21	FIT=Federal Income Tax Rate  SIT=State Income Tax Rate or Composite p (percent of federal income tax deductible for sta T = 1 - {[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)} = T/ (1-T)  ITC Adjustment Amortized Investment Tax Credit; enter negative 1/(1-T) Net Plant Allocation Factor	Attachment 1 1 / (1 - Line 127) (Line 12)	Appendix A, Line 124 Appendix A, Line 125 Appendix A, Line 126 Appendix A, Line 127 Appendix A, Line 128  Appendix A, Line 129 Appendix A, Line 130 Appendix A, Line 131	21.00° 7.99° 0.00° 27.31° 37.57°  - 137.57° 24.4434°
13 14 15 16 17 18 19 20	FIT=Federal Income Tax Rate  SIT=State Income Tax Rate or Composite p (percent of federal income tax deductible for sta T =1 - {[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)} = T/ (1-T)  ITC Adjustment Amortized Investment Tax Credit; enter negative 1/(1-T) Net Plant Allocation Factor ITC Adjustment Allocated to Transmission  Other Income Tax Adjustments	Attachment 1 1 / (1 - Line 127) (Line 12) (Line 129 * (1 + Line 130) * Line 131)  Appendix A, (Note S)	Appendix A, Line 124 Appendix A, Line 125 Appendix A, Line 126 Appendix A, Line 127 Appendix A, Line 128  Appendix A, Line 129 Appendix A, Line 130 Appendix A, Line 131 Appendix A, Line 131	21.009 7.999 0.009 27.319 37.579

#### Plant in Service Worksheet

		, Notes, Form 1 Page #s and Instructions				Details
	Calculation of Transmission Plant In Service	Source		Balance For True up Bal	nce for Estimate	
	December	p206.58.b	For 2023	1,166,234,926		
	January	Company Records	For 2024	1,166,647,180		
	February	Company Records	For 2024	1,179,256,552		
	March	Company Records	For 2024	1,194,892,877		
	April	Company Records	For 2024	1,199,629,669		
	May	Company Records				
			For 2024	1,199,614,136		
	June	Company Records	For 2024	1,201,805,368		
	July	Company Records	For 2024	1,203,751,025		
	August	Company Records	For 2024	1,204,714,703		
	September	Company Records	For 2024	1,206,466,042		
	October	Company Records	For 2024	1,206,883,377		
	November	Company Records	For 2024	1,209,924,183		
	December	p207.58.g	For 2024	1,230,412,615	1,230,412,615	
	Transmission Plant In Service	p201.00.g	1 01 2024	1,197,710,204	1,230,412,615	
	Transmission Plant in Service			1,197,710,204	1,230,412,013	
	Calculation of Distribution Plant In Service	Source				
	December	p206.75.b	For 2023	3,709,851,941		
	January	Company Records	For 2024	3,718,045,568		
	February	Company Records	For 2024	3,727,492,674		
				3,727,492,074		
	March	Company Records	For 2024	3,740,229,173		
	April	Company Records	For 2024	3,748,177,690		
	May	Company Records	For 2024	3,761,897,553		
	June	Company Records	For 2024	3,772,285,031		
	July	Company Records	For 2024	3,776,122,782		
	August	Company Records	For 2024	3,794,956,712		
	September	Company Records	For 2024	3,800,074,199		
	October	Company Records	For 2024	3,814,782,905		
	November	Company Records	For 2024	3,836,775,792		
	December	p207.75.g	For 2024	3,883,276,154	3,883,276,154	
	Distribution Plant In Service			3,775,689,860	3,883,276,154	
	Calculation of Intangible Plant In Service	Source				
	December	p204.5.b	For 2023	429,897,522		
	December	p205.5.g	For 2024	322,182,840	322,182,840	
	Intangible Plant In Service			376,040,181	322,182,840	
	Calculation of General Plant In Service	Source				
	December	p206.99.b	For 2023	426,922,336		
		·				
	December	p207.99.g	For 2024	465,269,790	465,269,790	
	General Plant In Service			446,096,063	465,269,790	
	Calculation of Production Plant In Service	Source			.,,.,	
	Calculation of Production Plant In Service	Source	F., 0000			
	December	p204.46b	For 2023			
	December January	p204.46b Company Records	For 2024	-		
	December January February	p204.46b Company Records Company Records	For 2024 For 2024			
	December January	p204.46b Company Records	For 2024	-		
	December January February March	p204.46b Company Records Company Records Company Records	For 2024 For 2024 For 2024			
	December January February March April	p204.46b Company Records Company Records Company Records Company Records	For 2024 For 2024 For 2024 For 2024			
	December January February March April May	p204.46b Company Records Company Records Company Records Company Records Company Records Company Records	For 2024 For 2024 For 2024 For 2024 For 2024	: : :		
	December January February March Abril Mav June	p204.46b Company Records	For 2024 For 2024 For 2024 For 2024 For 2024 For 2024			
	December January February March Aoril Mav June July	p204.46b Company Records	For 2024 For 2024 For 2024 For 2024 For 2024 For 2024 For 2024	- - - - - -		
	December January February March April May June July August	p204.46b Company Records	For 2024 For 2024 For 2024 For 2024 For 2024 For 2024 For 2024	: : : :		
	December January February March April May June July August September	p204.46b Company Records	For 2024 For 2024 For 2024 For 2024 For 2024 For 2024 For 2024 For 2024 For 2024			
	December January February March April May June July August September October	p204.46b Company Records	For 2024 For 2024 For 2024 For 2024 For 2024 For 2024 For 2024 For 2024 For 2024 For 2024			
	December January February March April May June July August September	p204.46b Company Records	For 2024 For 2024 For 2024 For 2024 For 2024 For 2024 For 2024 For 2024 For 2024			
	December January February March April May June July August September October	p204.46b Company Records	For 2024 For 2024			
	December January February March April May June July August September October November	p204.46b Company Records	For 2024 For 2024 For 2024 For 2024 For 2024 For 2024 For 2024 For 2024 For 2024 For 2024			
	December January February March April May June July August September October November	p204.46b Company Records	For 2024 For 2024			
	December January February March April May June July Cottober November December December Production Plant in Service	p204.46b Company Records P205.46.9	For 2024 For 2024			
	December January March April May June July August September October November December Production Plant in Service  Calculation of Common Plant in Service	p204.46b Company Records P205.46.g	For 2024 For 2024			
	December January February March April May June July Cottober November December December Production Plant in Service	p204.46b Company Records P205.46.9	For 2024 For 2024			
	December January February March April May June July September October November December Production Plant in Service  Calculation of Common Plant in Service December (Electric Portion)	p204.46b Company Records P205.46.g	For 2024 For 2024		· · ·	
	December January February March April May June July August September October November December Production Plant in Service December (Electric Portion) December (Electric Portion) December (Electric Portion)	p204.46b Company Records P205.46.g	For 2024 For 2024			
7	December January February March April May June July September October November December Production Plant in Service  Calculation of Common Plant in Service December (Electric Portion)	p204.46b Company Records P205.46.g	For 2024 For 2024		· · ·	
7	December January February March April May June July August September October November December Production Plant in Service December (Electric Portion) December (Electric Portion) December (Electric Portion)	p204.46b Company Records P205.46.g	For 2024 For 2024		· · ·	

Accumulated Depreciation Worksheet

Accumulated	d Depreciation Worksheet				
	Attachment A Line #s, Descriptions, Notes, For	n 1 Page #s and Instructions			Details
	Calculation of Transmission Accumulated Depreciation	Source		Balance For True up	up Balance for Estimate
	December	Prior year p219	For 2023	343,172,391	1
	January	Company Records	For 2024	346,295,834	4
	February	Company Records	For 2024	348,414,960	
	March	Company Records	For 2024	350,497,947	
	April	Company Records	For 2024	352,221,044	
	May	Company Records	For 2024	354,302,989	
	June	Company Records	For 2024	356,978,866	6
	July	Company Records	For 2024	359,849,580	
	August	Company Records Company Records	For 2024 For 2024	361,805,648 365,120,792	
	September October	Company Records	For 2024	367,295,464	
	November	Company Records	For 2024	367,572,027	7.
	December	p219.25	For 2024	371,698,296	
22	Transmission Accumulated Depreciation	p2 10.20	1 01 2024	357,325,064	
22	Transmission Accumulated Depreciation			337,323,004	4 511,050,250
	Calculation of Distribution Accumulated Depreciation	Source			
	December	Prior year p219.26	For 2023	1,077,061,430	
	January	Company Records	For 2024	1,081,983,476	
	February	Company Records	For 2024	1,090,063,259	
	March	Company Records	For 2024	1,093,000,944	4
	April	Company Records	For 2024	1,094,417,028	8
	May	Company Records	For 2024	1,098,259,317	
	June	Company Records	For 2024	1,096,346,637	
	July	Company Records	For 2024	1,103,756,439	
	August September	Company Records	For 2024 For 2024	1,109,525,228	
	October	Company Records Company Records	For 2024 For 2024	1,111,458,040 1,115,224,962	
	November	Company Records	For 2024	1,112,365,464	4
	December	p219.26	For 2024	1,121,205,586	
	Distribution Accumulated Depreciation	p2 10.20	1 01 2024	1,101,128,293	
	Distribution resonantial sepression			1,101,120,200	1,121,200,000
	Calculation of Intangible Accumulated Depreciation	Source			
	December	Prior year p200.21.c	For 2023	286,956,620	
	December	p200.21c	For 2024	205,837,761	
26	Accumulated Intangible Depreciation	p200:210	10.2021	246,397,191	
	7.00 amalatoa mangibio boprobation			210,007,101	260,601,101
	Calculation of General Accumulated Depreciation	Source			
	December	Prior year p219	For 2023	179,315,662	2
	December	p219.28	For 2024	190,088,967	
25	Accumulated General Depreciation	F=		184,702,315	
-				,,	
	Calculation of Production Accumulated Depreciation	Source			
	December	Prior year p219	For 2022		
	January	Company Records	For 2024		
	February	Company Records	For 2024	-	
	March	Company Records	For 2024	-	
	April	Company Records	For 2024	•	
	May	Company Records	For 2024	-	
	June	Company Records	For 2024	-	
	July	Company Records Company Records	For 2024		
	August September	Company Records Company Records	For 2024 For 2024		
	October	Company Records	For 2024		
	November	Company Records	For 2024		
	December	p219.20 thru 219.24	For 2024		· ·
	Production Accumulated Depreciation	,		-	·
	Calculation of Common Accumulated Depreciation	Source			
	December (Electric Portion)	p356	For 2023	-	
	December (Electric Portion)	p356	For 2024		
28	Common Plant Accumulated Depreciation (Electric Only)	F 200	1012021		· · · · · · · · · · · · · · · · · · ·
-					
7	Total Accumulated Depreciation	Sum of averages above		1,889,552,862	2 1,888,830,610
	A Production of the Control of the C			, , ,	

Tlastela.	/ Man ala	-4-1- 04	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	205,837,761	205,837,761		
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	-	-		
Allocated General & Common Expenses					
55 Plus Net Transmission Lease Payments	p200.4.c	-	-		
57 Common Plant 0&M	p356	-	-		
Depreciation Expense					
80 Intangible Amortization	p336.1d&e	60,789,225	60,789,225		
84 Common Depreciation - Electric Only	p336.11.b	-	-		
85 Common Amortization - Electric Only	p356 or p336.11d	-			

#### Transmission / Non-transmission Cost Support

		uttachment 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		Expensed Lease in Form 1 Form 1 Amount CWIP In Form 1 Amount Amount	Details
Plant Allocation Factors			
6 Total Plant In Service	p207.104.g	5,901,141,399	
Plant In Service			
13 Transmission Plant In Service	p207.58.g	1,230,412,615	
17 Common Plant (Electric Only)	p356	- Control of the cont	
Accumulated Depreciation			
22 Transmission Accumulated Depreciation	p219.25.c	371,698,296	

#### PBOPs Cost Support

Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions		Form 1 Amount	PBOBs	All other	Details
Allocated General & Common Expenses Account 926 (Prior Year) Account 926 (Current Year) Change in PBOP Expense	p323.187.b	12,921,478 18,851,492 5,930,014	974,647 1,178,912 204,265	11,946,831 Prior Year 17,672,580 Current Year 5,725,749	
4 Divide line 3 by the wage & salary allocator (Appendix A, line 5)	0.05 6 ,614,600 ,466,762 This is the increase in PBOI 	expense permitted in the current year.			

#### EPRI Dues Cost Support

	Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions	Form 1 Amount	EPRI Dues	Details Details
Allocated General & Common Expenses				
63 Less EPRI Dues	p352-353	205,839	205,839	

Regulatory Expense Related to Transmission Cost Support

egulatory Expense Related to Transmission Cost Suppo	Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions		Form 1 Amount	Transmission Related	Non-transmission Related	Details	
Directly Assigned A&G							
<ul> <li>Regulatory Commission Exp Account 928</li> </ul>		p323.189.b	742,183		742,183	FERC Annual Assess	ment
fety 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	
Directly Assigned A&G							
68 General Advertising Exp Account 930.1		p323.191.b	369,758	-	369,758	None	
ItiState Workpaper							
	Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions		State 1	State 2	State 3	State 4 State 5	Details
Income Tax Rates							
			PA				
25 SIT=State Income Tax Rate or Composite			7.99%				
cation and Out Reach Cost Support	Attachment A Line #s. Descriptions. Notes. Form 1 Page #s and Instructions		Form 1 Amount	Education & Outreach	Other	D. C. T.	
Discoults Assissand AND	Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and instructions		Form 1 Amount	Education & Outreach	Other	Details	
Directly Assigned A&G  8 General Advertising Exp Account 930.1		p323.191.b	369.758		369.758	None	
6 General Advertising Exp Account 950.1		p323.191.0	369,756		309,756	None	
cluded Plant Cost Support							
cidded Flant Cost Support			Excluded Transmission				
	Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions		Facilities		De	escription of the Facilities	
Adjustment to Remove Revenue Requirements As					50	bookpater of the Facilities	
45 Excluded Transmission Facilities			0		General	I Description of the Facilities	
			-				
Instructions:			Enter \$			None	
<ol> <li>Remove all investment below 69 kV facilities.</li> </ol>	including the investment allocated to distribution of a dual function substation, generator, interconnection and loc	cal and direct assigned facilities for					
	o generation substation included in transmission plant in service.						
,							
	9kV in a substation with investment of 69 kV and higher as well as below 69 kV,		Or				
the following formula will be used:	Example		Enter \$				
A Total investment in substation	1,000,000						
B Identifiable investment in Transmission (provid	le workpapers) 500,000						
C Identifiable investment in Distribution (provide							
D Amount to be excluded (A x (C / (B + C)))	444,444						
						Add more lines if nece	ssary

Transmission Related Account 242 Reserves

				End of Year for Est.			
	ons, Notes, Form 1 Page #s and Instructions	Beg of year	End of Year	Average for Final	Allocation	Trans RItd Details	
Transmission Related Account 242 Reserves (exclude current year environmental s	ite related reserves)		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	495,014	349,282	349,282			
	Accrued Payroll	2,236,841					
	Accrued Vacations	-					
	Accrued Compensated Absences	9,506,957	8,431,804	8,431,804			
	Accrued Legal Settlements	2,117,048	3,795,000	3,795,000			
	Incentive Compensation Accrual	-					
	Employee Benefits	14,703,107	13,021,866	13,021,866			
		29,058,967	25,597,952	25,597,952	19.07%	4,881,495	
Plant Related	Property Insurance						
		-			24.44%	-	
Other							
	Affordable Housing Recapture	-		-			
	Regulatory Commitment	-	•				
	Counterparty Collateral	4,653,468	4,720,468	4,720,468			
	Other	235,000	335,000	335,000			
		4,888,468	5,055,468	5,055,468	0.00%	•	
Total Transmission Related Reserves		33,947,435	30,653,420	30,653,420		4,881,495	

				End of Year for Est.			
Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions		Beg of year	End of Year	Average for Final	Allocation	Trans Rltd	Details
40 Prepayments						To Line 45	
Labor Related	Prepaid Federal Highway Use Tax	-		-	19.070%	-	
	Prepaid Information Technology Hardware/Software Maint	14,112,850	12,748,725	12,748,725	19.070%	2,431,165	
	Workman's Compensation	-			19.070%	-	
	Director's & Officer's Liability	-	-	-	19.070%	-	
	Excess General Liability	-			19.070%	-	
	Misc	1,072,079	1,458,879	1,458,879	19.070%	278,206	
Other	PA PUC Assessments	1,302,139	1,687,412	1,687,412	0.000%	-	
Plant Related	Property insurance	5,709,819	6,294,448	6,294,448	24.443%	1,538,577	
		22,196,887	22,189,464	22,189,464		4,247,948	

#### Materials & Supplies

Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and I	Instructions	Beg of year	End	d of Year	End of Year for Est.  Average for Final
Assigned to O&M	p227.6	1,22	,886	757,158	757,158
Stores Expense Undistributed	p227.16		-		
42 Undistributed Stores Exp		1,22	,886	757,158	757,158
45 Transmission Materials & Supplies	p227.8	4,99	,602	5,616,542	5,616,542

#### Adjustments to Transmission O&M

ļ		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
Net Revenue Requirement		
166 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
Network Zonal Service Rate			
168 1 CP Peak	p401.b	2,691	

#### Abandoned Transmission Projects Beaver Valley Deactivation Dravosburg-Elrama Beaver Valley Deactivation Dravosburg-Elrama Description & PJM Documentation Transmission Project **Expansion Project** Transmission Project Expansion Project w/o B3015.2 (DLCo Zone) w/o B3012.2 (DLCo Zone) B3015.2 (Other Zone) B3012.2 (Other Zone) Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions Total 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 76a 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	
	Amortization of Deficient or (Excess) Accumulated Deferred Income Taxes	Appendix A (Note S)	Attachment 9.1, Column E, Line 7	(2,079,310)	
132a	Toal Other Income Tax Adjustments	·		(2,079,310)	

#### Cost of Long Term Debt

Long	Term Interest				Amount		
92	Long Term Interest		Total Column F below		69,848,692		
105	Long Term Debt		Total Column E below		1,633,333,333		
						_	_
		A	В	С	D	E	F
						Mainhard Ordanadina	
Act	List all Bonds in Accounts 221 thru 224		Principle	Outstanding	Months Outstanding	Weighted Outstanding (C*D/12)	Interest
	4.97% 1st Mort Bond due 11/14/2043		160,000,000	160,000,000	12	160,000,000	7,952,000
	4.76% 1st Mort Bond due 02/03/2042		200,000,000	200,000,000	12	200,000,000	9,520,000
	5.02% 1st Mort Bond due 02/04/2044		45,000,000	45,000,000	12	45,000,000	2,259,000
	5.12% 1st Mort Bond due 02/04/2054		85,000,000	85,000,000	12	85,000,000	4,352,000
	3.78% 1st Mort Bond due 03/02/2045		100,000,000	100,000,000	12	100,000,000	3,780,000
221	3.93% 1st Mort Bond due 03/02/2055		200,000,000	200,000,000	12	200,000,000	6,288,000
221	3.93% 1st Mort Bond due 07/15/2045		160,000,000	160,000,000	12	160,000,000	7,860,000
221	3.82% 1st Mort Bond due 10/03/2047		60,000,000	60,000,000	12	60,000,000	2,292,000
	3.89% 1st Mort Bond due 02/01/2048		60,000,000	60,000,000	12	60,000,000	2,334,000
	4.04% 1st Mort Bond due 02/01/2058		125,000,000	125,000,000	12	125,000,000	5,050,000
	3.11% 1st Mort Bond due 05/05/2050		200,000,000	200,000,000	12	200,000,000	6,237,278
	4.59% 1st Mort Bond due 08/03/2052		130,000,000	130,000,000	12	130,000,000	5,967,000
	5.67% 1st Mort Bond due 03/12/2054		80,000,000	80,000,000	10	66,666,667	3,641,400
221	5.77% 1st Mort Bond due 03/12/2064		50,000,000	50,000,000	10	41,666,667	2,316,014
224							
224							
224							
224							
224							
224							
224 224							
224							
224							
224							
224							
224	Total					1,633,333,333	69,848,692
		during the year is the outstanding amount as of the last	t month it was outstanding.			.,230,000,000	00,010,002
		,					

#### Reconciliation details

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

Sev 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

2 April Year 2 TO estimates 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.

	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(1)	(J)	(K)	(L)	(M)	(N)	(O)	(P)	(Q)	(R)	(S)	(T)	(U)	(V)	(W)	(X)	(Y)	(Z)	(AA)	(AB)	(AC)
Dec	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-Elrama w/o B3012.2 PIS	Drovosburg-Elrama w/o B3012.2 Retirements	Dravosburg-Elram 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
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
 goes to line 36 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 (AY) = AW \* AX (AZ) (BA) = AF (BB) (BC) = BA \* BB (BD) (BE) = AG (BF) (BG) = BE \* BF (BH)

	(AVV) = AD	(AX)	(AY) = AW - AX	(AZ)	(BA) = AF	(BB)	(BC) = BA - BB	(BD)	(BE) = AG	(BF)	(BQ) = BF - BF	(BH)	(BI) = AI	(BJ)	(BK) = BI - BJ	(BL)	(BM) = AJ	(BN)	(BO) = BM - BN	(BP)	(BQ) = AL	(BK)	(BS) = BQ - BK	(BI)	(BU) = AN	(BV)	(BM) = BO - BA	(BX)	(BY) = AP
	Total Other Project PIS	Composite Trans Deprec Rate	Depreciation Expense	Accum Deprec	Total Project 2	X Composite Trans Deprec Rate	Depreciation Expense	Accum Deprec	Total Brady PIS	Composite Trans Deprec Rate	Depreciation Expense	Accum Deprec	Allegheny S5 PIS	5 Composite Trans Deprec Rate	Depreciation Expense	Accum Deprec	Beaver Valley PIS	Composite Trans Deprec Rate	Depreciation Expense	Accum Deprec	Dravosburg-Elrama 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%		-	-	0.229	6		-	0.22%			-	0.22%			-	0.22%			-	0.22%			-	0.22%			
Jan	0	0.22%	-	-	-	0.229	6 -	-	-	0.22%		-	-	0.22%			-	0.22%		-		0.22%	-	-	-	0.22%	-		
Feb	0	0.22%	-	-	-	0.229	6 -	-	-	0.22%	-	-	-	0.22%			-	0.22%	-	-		0.22%	-	-	-	0.22%	-		
Mar	0	0.22%	-	-	-	0.229	6 -	-	-	0.22%	-	-	-	0.22%			-	0.22%	-	-		0.22%	-	-	-	0.22%	-		
Apr	0	0.22%	-	-	-	0.229	6 -	-	-	0.22%	-	-	-	0.22%			-	0.22%	-	-		0.22%	-	-	-	0.22%	-		
May	0	0.22%	-	-	-	0.229	6 -	-	-	0.22%	-	-	-	0.22%			-	0.22%	-	-		0.22%	-	-	-	0.22%	-		
Jun	0	0.22%	-	-	-	0.229	6 -	-	-	0.22%	-	-	-	0.22%			-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-
Jul	0	0.22%	-	-	-	0.229	6 -	-	-	0.22%	-	-	-	0.22%			-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	
Aug	0	0.22%	-	-	-	0.229	6 -	-	-	0.22%	-	-	-	0.22%			-	0.22%	-	-		0.22%	-	-	-	0.22%	-		
Sep	0	0.22%	-	-	-	0.229		-	-	0.22%		-	-	0.22%			-	0.22%	-	-		0.22%	-	-	-	0.22%	-		
Oct	0	0.22%	-	-	-	0.229	6 -	-	-	0.22%	-	-	-	0.22%			-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-
Nov	0	0.22%	-	-	-	0.229	6 -	-	-	0.22%	-	-	-	0.22%			-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-
Dec	0	0.22%	-	-	-	0.229	6 -	-	-	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 CC Depreciation Expense = Col AY + Col BC + Col BC + Col BK + Col BC + Col BS + Col BW + Col CA + Col CF + Col CJ + Col CN goes to line 23 of the formula 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)
Accumulated	Balance																	
Other Project	Project X	Project X	Brady	Brady	Allegheny S5	Beaver Valley w/o B3015.2	Beaver Valley w/o B3015.2	Dravosburg- Elrama w/o B3012.2	Drovosburg- Elrama w/o B3012.2	B3012.2	B3012.2	B3015.2	B3015.2	B1969	Bl-Carson Cheswick	BI-Carson Cheswick	RI-Carson Cheswick	B2689.1/B2689.2
PIS	CWIP	PIS	PIS	CWIP	PIS	PIS	CWIP	PIS	CWIP	PIS	CWIP	PIS	CWIP	PIS	CWIP	PIS	Retirements	PIS
- 10	01111	1.0	1.10	01111		1.10	01111	110	01111		01111		01111	- 10	01111	1.0	Remember	1.0
	_																	
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
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(BZ)	(CA) = BY * BZ	(CB)	(CD) = AR	(CE)	(CF) = CD * CE	(CG)	(CH) = AT BI-Carson	(CI)	(CJ) = CH * CI	(CK)	(CL) = AV	(CM)	(CN) = CL * CM	(CO)
Composite Trans	Depreciation	Accum	B1969	Composite Trans	Depreciation	Accum	Cheswick	Composite Tran	Depreciation	Accum	B2689.1/B2689.2	Composite Tra	a Depreciation	Accum
Deprec Rate	Expense	Deprec	PIS	Deprec Rate	Expense	Deprec	PIS	Deprec Rate	Expense	Deprec	PIS	Deprec Rate	Expense	Deprec
0.22%		-		0.22%		-	-	0.22%		-	-	0.22%	-	-
0.22%	-			0.22%			-	0.22%		-		0.22%	-	-
0.22%	-	-		0.22%		-	-	0.22%		-	-	0.22%	-	-
0.22%	-	-		0.22%		-	-	0.22%		-	-	0.22%	-	-
0.22%	-	-		0.22%		-	-	0.22%		-	-	0.22%	-	-
0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-
0.22%	-	-		0.22%		-	-	0.22%		-	-	0.22%	-	-
0.22%				0.22%	-	-	-	0.22%		-		0.22%	-	-
0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-
0.22%				0.22%	-	-	-	0.22%		-		0.22%	-	-
0.22%	-	-		0.22%		-	-	0.22%		-	-	0.22%	-	-
0.22%		-	-	0.22%	-	-	-	0.22%		-	-	0.22%		-
0.22%	-	-		0.22%		-	-	0.22%		-	-	0.22%	-	-
	-									-			-	-

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

May Year 2 Post results of Step 3 on PJM web site.

S. Must run Appendix A to get this number (with results of step 2)

June Year 2 Results of Step 3 go into effect.

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

Rev Reg 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)	(G)	(H)	(1)	(J)	(K)	(L)	(M)	(N)	(O)	(P)	(Q)	(R)	(S)	(T)	(U)	(V)	(W)	(X)	(Y)	(Z)	(AA)	(AB)	(AC)
Dec	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-Elrama w/o B3012.2 PIS	Drovosburg-Elrama w/o B3012.2 Retirements	Dravosburg-Elrama 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
Jan	413,073	-	-	-	-	-	-	-	-	-	-	-	-	(814)	-		-	-	-	-			-	-	1,447,855	-	-		-
Feb	12,622,740	(13,369)		-		-	-	-	-	-	-	-	-				-	-	-	-			-	-	299,409	-			
Mar	15,691,668	(55,341)		-		-	-	-	-	-	-	-	-	(1)			-	-	-	-			-	-	(12,128,911)	12,166,397			
Apr	3,589,583	(28,043)		-		-	-	-	-	-	44	-	-				-	-	-	-			-	-	40,539	834,308			
May	146,871	(162,404)		-		-	-	-	-	-	-	-	-	0			-	-	-	-			-	-	(602,969)	20,070			
Jun	2,259,494	(18,873)		-		-	-	-	-	-	-	-	-				-	-	-	-			-	-	-	20,803			
Jul	2,103,549	(157,892)		-		-	-	-	-	-	-	-	-				-	-	-	-			-	-	-	(63,196)			
Aug	963,678	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(1,823)	-	-	
Sep	1,752,912	(1,573)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0	-	-	
Oct	528,478	(111,142)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	12,599	-	-	
Nov	4,565,274	(1,524,468)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	3,659	-	-	
Dec	20,681,509	(193,081)		-		-	-	-	-	-	-	-	-				-	-	-	-			-	-	-	1,590			
Total	65,318,828	(2,266,187)	-	-		-	-	-	-	-	44	-	-	(815)			-	-	-	-	-		-	-	(10,944,077)	12,994,407	-	-	-

13 month avg of new plant additions = Col AD + Col AF + Col AG + Col AI + Col AJ + Col AL + Col AN + Col AP + Col AP + Col AT + Col AV 514,468,120

End of Year balance new plant additions = Col A + Col D + Col F + Col I + Col N + Col D + Col T + Col W + Col Z + Col AB 78,312,464

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

	(AW) = AD	(AX)	(AY) = AW * AX	(AZ)	(BA) = AF	(BB)	(BC) = BA * BB	(BD)	(BE) = AG	(BF)	(BG) = BE * BF (E	H)	(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	Composite Trans	Depreciation	Accum Deprec	Total Project >	Composite Trans	Depreciation	Accum	Total Brady	Composite Trans	Depreciation	Accum	Allegheny S5	Composite Trans	Depreciation	Accum	Beaver Valley	Composite Trans	Depreciation	Accum	Dravosburg-Elrama	Composite Trans	Depreciation	Accum	B3012.2	Composite Trans	Depreciation	Accum	B3015.2
	Project PIS	Deprec Rate	Expense		PIS	Deprec Rate	Expense	Deprec	PIS	Deprec Rate	Expense	Deprec	PIS	Deprec Rate	Expense	Deprec	w/o 3015.5 PIS	Deprec Rate	Expense	Deprec	w/o B3012.2 PIS	Deprec Rate	Expense	Deprec	PIS	Deprec Rate	Expense	Deprec	PIS
DEC	(	0.22%	-	-	262,950,645	0.22%	578,491	96,166,216	155,913,693	0.22%	343,010	41,066,344	3,158,242	0.22%	6,948	1,021,042	17,699,303	0.22%	38,938	1,562,006	8,815,517	0.22%	19,394	575,709	-	0.22%			5,338,712
Jan	413,073	0.22%	909	909	262,950,645	0.22%	578,491	96,744,708	155,913,693	0.22%		41,409,354	3,158,242	0.22%	6,948	1,027,990	17,699,303	0.22%	38,938	1,600,945	8,814,703	0.22%	19,392	595,101	-	0.22%			5,338,712
Feb	13,022,445	0.22%	28,649	29,558	262,950,645	0.22%	578,491	97,323,199	155,913,693	0.22%	343,010	41,752,364	3,158,242	0.22%	6,948	1,034,938	17,699,303	0.22%	38,938	1,639,883	8,814,703	0.22%	19,392	614,493	-	0.22%			5,338,712
Mar	28,658,771	0.22%	63,049	92,607			578,491	97,901,691	155,913,693	0.22%		42,095,374	3,158,242	0.22%	6,948	1,041,886	17,699,303	0.22%	38,938	1,678,822	8,814,702	0.22%	19,392	633,886	-	0.22%			5,338,712
Apr	32,220,311	0.22%	70,885	163,492	262,950,645	0.22%	578,491	98,480,182	155,913,693	0.22%	343,010	42,438,384	3,158,242	0.22%	6,948	1,048,835	17,699,348	0.22%	38,939	1,717,760	8,814,702	0.22%	19,392	653,278	-	0.22%			5,338,712
May	32,204,778	0.22%	70,851	234,343	262,950,645	0.22%	578,491	99,058,673	155,913,693	0.22%		42,781,394	3,158,242	0.22%	6,948	1,055,783	17,699,348	0.22%	38,939	1,756,699	8,814,702	0.22%		672,671	-	0.22%			5,338,712
Jun	34,445,398	0.22%	75,780	310,123	262,950,645	0.22%	578,491	99,637,165	155,913,693	0.22%	343,010	43,124,405	3,158,242	0.22%	6,948	1,062,731	17,699,348	0.22%	38,939	1,795,637	8,814,702	0.22%	19,392	692,063	-	0.22%			5,338,712
Jul	36,391,055	0.22%	80,060	390,183			578,491	100,215,656	155,913,693	0.22%		43,467,415	3,158,242	0.22%	6,948	1,069,679	17,699,348	0.22%	38,939	1,834,576	8,814,702	0.22%	19,392	711,455	-	0.22%			5,338,712
Aug	37,354,733	0.22%	82,180	472,363	262,950,645	0.22%	578,491	100,794,148	155,913,693	0.22%	343,010	43,810,425	3,158,242	0.22%	6,948	1,076,627	17,699,348	0.22%	38,939	1,873,514	8,814,702	0.22%	19,392	730,848	-	0.22%			5,338,712
Sep	39,106,073	0.22%	86,033	558,397			578,491	101,372,639	155,913,693	0.22%	343,010	44,153,435	3,158,242	0.22%	6,948	1,083,575	17,699,348	0.22%	38,939	1,912,453	8,814,702	0.22%	19,392	750,240	-	0.22%			5,338,712
Oct	39,523,408	0.22%	86,951	645,348	262,950,645	0.22%	578,491	101,951,130	155,913,693	0.22%	343,010	44,496,445	3,158,242	0.22%	6,948	1,090,523	17,699,348	0.22%	38,939	1,951,391	8,814,702	0.22%	19,392	769,632	-	0.22%			5,338,712
Nov	42,564,213	0.22%	93,641	738,989	262,950,645	0.22%	578,491	102,529,622	155,913,693	0.22%	343,010	44,839,455	3,158,242	0.22%	6,948	1,097,472	17,699,348	0.22%	38,939	1,990,330	8,814,702	0.22%	19,392	789,025	-	0.22%			5,338,712
Dec	63,052,641	0.22%	138,716	877,705	262,950,645	0.22%	578,491	103,108,113	155,913,693	0.22%	343,010	45,182,465	3,158,242	0.22%	6,948	1,104,420	17,699,348	0.22%	38,939	2,029,269	8,814,702	0.22%	19,392	808,417	-	0.22%			5,338,712
Total			877,705	347,232	262,950,645	5	6,941,897	99,637,165	155,913,693		4,116,121	43,124,405	3,158,242		83,378	1,062,731	17,699,334		467,262	1,795,637	8,814,765		232,708	692,063	-		-	-	5,338,712

(AD)	(AE)	(AF)	(AG)	(AH)	(AI)	(AJ)	(AK)	(AL)	(AM)	(AN)	(AO)	(AP)	(AQ)	(AR)	(AS)	(AT)	(AU)	(AV)
Accumulated Bal	ance																	
						Beaver Valley	Beaver Valley	Dravosburg- Elrama	Drovosburg- Elrama									
Other Project	Project X	Project X	Brady	Brady	Allegheny S5	w/o B3015.2	w/o B3015.2	w/o B3012.2	w/o B3012.2	B3012.2	B3012.2	B3015.2	B3015.2	B1969		BI-Carson Cheswick		B2689.1/B2689.2
PIS	CWIP	PIS	PIS	CWIP	PIS	PIS	CWIP	PIS	CWIP	PIS	CWIP	PIS	CWIP	PIS	CWIP	PIS	Retirements	PIS
	-	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
413,073	-	262,950,645	155,913,693	-	3,158,242	17,699,303	-	8,814,703		-		5,338,712	-	10,675,843	12,391,932		-	6,736,837
13,022,445	-	262,950,645	155,913,693	-	3,158,242	17,699,303	-	8,814,703	-	-	-	5,338,712	-	10,675,843	12,691,341	-	-	6,736,837
28,658,771	-	262,950,645	155,913,693	-	3,158,242	17,699,303	-	8,814,702	-	-	-	5,338,712	-	10,675,843	562,430	12,166,397	-	6,736,837
32,220,311	-	262,950,645	155,913,693	-	3,158,242	17,699,348	-	8,814,702		-		5,338,712	-	10,675,843	602,969	13,000,705	-	6,736,837
32,204,778	-	262,950,645	155,913,693	-	3,158,242	17,699,348	-	8,814,702		-		5,338,712	-	10,675,843	0	13,020,775		6,736,837
34,445,398	-	262,950,645	155,913,693	-	3,158,242	17,699,348	-	8,814,702		-		5,338,712	-	10,675,843	0	13,041,578		6,736,837
36,391,055	-	262,950,645	155,913,693	-	3,158,242	17,699,348	-	8,814,702	-	-	-	5,338,712	-	10,675,843	0	12,978,383	-	6,736,837
37,354,733	-	262,950,645	155,913,693	-	3,158,242	17,699,348	-	8,814,702		-		5,338,712	-	10,675,843	0	12,976,560		6,736,837
39,106,073	-	262,950,645	155,913,693	-	3,158,242	17,699,348	-	8,814,702	-	-	-	5,338,712	-	10,675,843	0	12,976,560		6,736,837
39,523,408	-	262,950,645	155,913,693	-	3,158,242	17,699,348	-	8,814,702	-	-	-	5,338,712	-	10,675,843	0	12,989,158		6,736,837
42,564,213	-	262,950,645	155,913,693	-	3,158,242	17,699,348	-	8,814,702	-	-	-	5,338,712	-	10,675,843	0	12,992,818		6,736,837
63,052,641	-	262,950,645	155,913,693		3,158,242	17,699,348	-	8,814,702	-	-		5,338,712	-	10,675,843	0	12,994,407		6,736,837
33,246,408		262,950,645	155.913.693		3,158,242	17,699,334	-	8.814.765		-		5.338,712		10.675.843	2.860.981	9.933.642		6.736.837

(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	Depreciation	Accum	B1969	Composite Trans	Depreciation	Accum	BI-Carson Cheswick	Composite Tran	Depreciation	Accum	B2689.1/B2689.2	Composite Tr	a Depreciation	Acc	um
Deprec Rate		Deprec	PIS	Deprec Rate	Expense	Deprec	PIS	Deprec Rate		Deprec	PIS	Deprec Rate		Dec	
	Expense								Expense	Deprec				Dep	
0.22%	11,745	512,684	10,675,843			2,782,125		0.22%	•	-	6,736,837	0.22%			726,231
0.22%	11,745	524,429	10,675,843	0.22%	23,487	2,805,612	-	0.22%	-	-	6,736,837	0.22%	14,821		741,052
0.22%		536,174			23,487	2,829,098		0.22%	-	-	6,736,837	0.22%	14,821		755,873
0.22%	11,745	547,919			23,487	2,852,585		0.22%	26,766	26,766	6,736,837	0.22%	14,821		770,694
0.22%	11,745	559,664	10,675,843	0.22%	23,487	2,876,072	13,000,705	0.22%	28,602	55,368	6,736,837	0.22%	14,821		785,515
0.22%	11,745	571,410	10,675,843	0.22%	23,487	2,899,559	13,020,775	0.22%	28,646	84,013	6,736,837	0.22%	14,821		800,336
0.22%	11,745	583,155	10,675,843	0.22%	23,487	2,923,046	13,041,578	0.22%	28,691	112,705	6,736,837	0.22%	14,821		815,157
0.22%	11,745	594,900	10,675,843	0.22%	23,487	2,946,533	12,978,383	0.22%	28,552	141,257	6,736,837	0.22%	14,821		829,978
0.22%	11,745	606,645	10,675,843	0.22%	23,487	2,970,020	12,976,560	0.22%	28,548	169,806	6,736,837	0.22%	14,821		844,799
0.22%	11,745	618,390	10,675,843	0.22%	23,487	2,993,506	12,976,560	0.22%	28,548	198,354	6,736,837	0.22%	14,821		859,620
0.22%	11,745	630,135	10,675,843	0.22%	23,487	3,016,993	12,989,158	0.22%	28,576	226,930	6,736,837	0.22%	14,821		874,441
0.22%	11,745	641,881	10,675,843	0.22%	23,487	3,040,480	12,992,818	0.22%	28,584	255,514	6,736,837	0.22%	14,821		889,262
0.22%	11,745	653,626	10,675,843	0.22%	23,487	3,063,967	12,994,407	0.22%	28,588	284,102	6,736,837	0.22%	14,821		904,084
	140,942	583,155	10,675,843		281,842	2,923,046	9,933,642		284,102	119,601	6,736,837		177,852		815,157

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

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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 \$ 169,396,727

Results of Step 3 | 166,212,156

Thue up inter 5 | 3,724,571 Note: for 1st year, divide this amit by 12 and multiply by the number of months the rate was in effect

1st year \$ 310,381 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

and place that number in the month that the rate went in effect in the interest calculation below

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 Sucharges
Interest 35.19s for 2nd quarter Current Yr

0.5300%

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	310,381	0.6300%	11.5	22,487	332,868
Jul	Year 1	310,381	0.6300%	10.5	20,532	330,913
Aug	Year 1	310,381	0.6300%	9.5	18,576	328,957
Sep	Year 1	310,381	0.6300%	8.5	16,621	327,002
Oct	Year 1	310,381	0.6300%	7.5	14,665	325,046
Nov	Year 1	310,381	0.6300%	6.5	12,710	323,091
Dec	Year 1	310,381	0.6300%	5.5	10,755	321,136
Jan	Year 2	310,381	0.6300%	4.5	8,799	319,180
Feb	Year 2	310,381	0.6300%	3.5	6,844	317,225
Mar	Year 2	310,381	0.6300%	2.5	4,888	315,269
Apr	Year 2	310,381	0.6300%	1.5	2,933	313,314
May	Year 2	310,381	0.6300%	0.5	978	311,359
Total		3,724,571				3,865,360
		Balance	Interest	Amort	Balance	
Jun	Year 2	3,865,360	0.6300%	335,456	3,554,256	
Jul	Year 2	3,554,256	0.6300%	335,456	3,241,192	
Aug	Year 2	3,241,192	0.6300%	335,456	2,926,156	
Sep	Year 2	2,926,156	0.6300%	335,456	2,609,135	
Oct	Year 2	2,609,135	0.6300%	335,456	2,290,117	
Nov	Year 2	2,290,117	0.6300%	335,456	1,969,089	
Dec	Year 2	1,969,089	0.6300%	335,456	1,646,038	
Jan	Year 3	1,646,038	0.6300%	335,456	1,320,953	
Feb	Year 3	1,320,953	0.6300%	335,456	993,819	
Mar	Year 3	993,819	0.6300%	335,456	664,624	
Apr	Year 3	664,624	0.6300%	335,456	333,356	
May	Year 3	333,356	0.6300%	335,456	(0)	
Total wi	th interest			4,025,469		

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

### 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)
Othe	r 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-Elrama w/o B3012.2 PIS	Drovosburg-Elram w/o B3012.2 Retirements	a 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.: Retirements
	1,681,437	-	-	-	-				-	-	-			(0	) -		-	-								1,207			
eb	945,328	-	-	-	-		-		-		-	-	-				-	-	-	-			-		-				- 1
Vlar	6,821,459	-	-	-	-		-		-		-	-	-	0			-	-	-	-			-		-	629			-
Apr	6,179,609	-	-	-	-		-		-		-	-	-				-	-	-	-			-		-	66,653	-		
May 3	9,721,196	-	-	-	-		-		-		-	-	-				-	-	-	-			-		-				
Jun	6,735,267	-	-	-	-		-		-		-	-	-				-	-	-	-			-		-				-
	1,901,165	-	-	-	-		-		-		-	-	-				-	-	-	-			-		-				-
Aug	2,412,842			-					-		-						-												
	1,976,628	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-	-		
Oct	1,895,566	-	-	-	-		-	-	-	-	-	-	-	-	-		-	-	-	-	-		-	-	-	-	-		- 1
Nov 3	0,270,725	-	-	-	-		-		-		-	-	-				-	-	-	-			-		-				- 1
Dec	4,099,765	-	-	-	-		-		-		-	-	-				-	-	-	-			-		-				
Total 10	4.640.985													-		-									-	68,489		-	

13 month avg of new plant additions = Col AD + Col AF + Col AG + Col AI + Col AI + Col AI + Col AN + Col AP + Col AR + Col AR + Col AT + Col AV 47.819.202 goes to line 14 of the formula 13 month avg of current year changes to CWIP = Col AE + Col AH + Col AK + Col AK + Col AO + Col AQ + Col AS 0 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	Composite Trans	Depreciation	Accum Deprec	Total Project	X Composite Trans	Depreciation	Accum	Total Brady	Composite Trans	Depreciation	Accum	Allegheny S5	Composite Trans	Depreciation	Accum	Beaver Valle	y Composite Trans	Depreciation	Accum	Dravosburg-Elrama	Composite Trans	Depreciation	Accum	B3012.2	Composite Trans	Depreciation	Accum	B3015.2
	Project PIS	Deprec Rate	Expense		PIS	Deprec Rate	Expense	Deprec	PIS	Deprec Rate	Expense	Deprec	PIS	Deprec Rate	Expense	Deprec	PIS	Deprec Rate	Expense	Deprec	PIS	Deprec Rate	Expense	Deprec	PIS	Deprec Rate	Expense	Deprec	PIS
DEC	0	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-		-	0.229	-	-		0.22%	-	-	-	0.22%	-		
Jan	1,681,437				-	0.22%		-	-	0.22%		-	-	0.22%			-	0.229	-	-	(0)	0.22%	(0)	(0)	-	0.22%	-		
Feb	2,626,764	0.22%	5,779	9,478	-	0.22%		-	-	0.22%	-	-	-	0.22%			-	0.229	-	-	(0)	0.22%	(0)	(0)	-	0.22%			
Mar	9,448,223	0.22%			-	0.22%		-	-	0.22%	-	-	-	0.22%			-	0.229	-	-		0.22%	-	(0)	-	0.22%	-		
Apr	15,627,832	0.22%	34,381	64,645	-	0.22%		-	-	0.22%	-	-	-	0.22%			-	0.229	-	-		0.22%	-	(0)	-	0.22%			
May	55,349,028				-	0.22%		-	-	0.22%	-	-	-	0.22%			-	0.229	-	-		0.22%	-	(0)	-	0.22%	-		
Jun	62,084,295	0.22%	136,585	322,999	-	0.22%		-	-	0.22%	-	-	-	0.22%			-	0.229	-	-		0.22%	-	(0)	-	0.22%			
Jul	63,985,459	0.22%	140,768	463,767	-	0.22%		-	-	0.22%	-	-	-	0.22%	-	-	-	0.229	-	-	-	0.22%	-	(0)	-	0.22%	-	-	-
Aug	66,398,302	0.22%	146,076	609,843	-	0.22%		-	-	0.22%	-	-	-	0.22%			-	0.229	-	-		0.22%	-	(0)	-	0.22%	-		
Sep	68,374,929	0.22%	150,425	760,268	-	0.22%		-	-	0.22%	-	-	-	0.22%	-	-	-	0.229	-	-	-	0.22%	-	(0)	-	0.22%	-	-	-
Oct	70,270,495	0.22%	154,595	914,863	-	0.22%		-	-	0.22%	-	-	-	0.22%			-	0.229	-	-		0.22%	-	(0)	-	0.22%	-		
Nov	100,541,220	0.22%	221,191	1,136,054	-	0.22%		-	-	0.22%	-	-	-	0.22%	-	-	-	0.229		-	-	0.22%	-	(0)	-	0.22%	-	-	-
Dec	104,640,985	0.22%	230,210	1,366,264	-	0.22%		-	-	0.22%	-	-	-	0.22%			-	0.229	-	-		0.22%	-	(0)	-	0.22%	-		
Total			1,366,264	451,427				-			-	-				-	-		-	-	(0)		(0)	(0)				-	

13 mo. Avg accumulated depreciation = Col AZ + Col BD + Col BH + Col BL + Col BP + Col BT + Col BX + Col CB + Col CB + Col CK + Col CC + Col CK + Col CD + Col CA + Col CB + C

10 Rev Req based on Year 2 data with estimated Cap Adds, Rets, 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 if (with 13 mo, avq cap adds, CWIIP, depreciation for Year 3 cap adds)

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

\$ 182,009,652 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. \$ 182,009,652

## Duquesne Light Company Attachment 4-107Ain and 4-107Ain a

ccumulated Bala	ance																		
Other Project PIS	Project X CWIP	Project X PIS	Brady PIS	Brady CWIP	Allegheny S5 PIS	Beaver Valley w/o B3015.2 PIS	Beaver Valley w/o B3015.2 CWIP	Dravosburg- Elrama w/o B3012.2 PIS	Drovosburg- Elrama 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 T	Total
-	-	-	-	-		-	-	-	-	-	-	-	-		0			-	
1,681,437	-	-	-	-	-	-	-	(0)	-	-	-	-	-	-	0	1,207	-	-	
2,626,764	-	-	-	-	-	-	-	(0)	-	-	-	-	-	-	0	1,207	•	•	
9,448,223	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0	1,836	-	-	
15,627,832	-	-					-	-		-		-	-		0	68,489			
55,349,028	-	-					-	-		-		-	-		0	68,489			
62,084,295	-		-	-		-	-	-	-	-		-	-	-	0	68,489			
63,985,459	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0	68,489	-	-	
66,398,302	-		-	-		-	-	-	-	-		-	-	-	0	68,489			
68,374,929	-		-	-		-	-	-	-	-		-	-	-	0	68,489			
70,270,495	-		-	-		-	-	-	-	-		-	-	-	0	68,489			
100,541,220	-	-		-	-	-	-	-	-	-		-	-	-	0	68,489		-	
104,640,985	-	-		-	-	-	-	-	-	-		-	-	-	0	68,489		-	
47,771,459								(0)							0	47,743			47,819,202

(BZ)	(CA) = BY * BZ	(CB)	(CD) = AR	(CE)	(CF) = CD * CE	(CG)	(CH) = AT BI-Carson	(CI)	(CJ) = CH * CI	(CK)	(CL) = AV	(CM)	(CN) = CL * CM	(CO)
Composite Trans	Depreciation	Accum	B1969	Composite Trans	Depreciation	Accum	Cheswick	Composite Tran	Depreciation	Accum	B2689.1/B2689.2	Composite Tra	Depreciation	Accum
Deprec Rate	Expense	Deprec	PIS	Deprec Rate	Expense	Deprec	PIS	Deprec Rate	Expense	Deprec	PIS	Deprec Rate	Expense	Deprec
0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-
0.22%	-	-	-	0.22%	-	-	1,207	0.22%	3	3	-	0.22%	-	-
0.22%	-	-	-	0.22%	-	-	1,207	0.22%	3	5		0.22%	-	-
0.22%	-	-	-	0.22%	-	-	1,836	0.22%	4	9	-	0.22%	-	-
0.22%	-	-		0.22%	-	-	68,489	0.22%	151			0.22%	-	-
0.22%	-	-		0.22%	-	-	68,489	0.22%	151			0.22%	-	-
0.22%	-	-	-	0.22%	-	-	68,489	0.22%	151		-	0.22%	-	-
0.22%	-	-		0.22%	-	-	68,489	0.22%	151			0.22%	-	-
0.22%	-	-	-	0.22%	-	-	68,489	0.22%	151			0.22%	-	-
0.22%	-	-	-	0.22%	-	-	68,489	0.22%	151		-	0.22%	-	-
0.22%	-	-	-	0.22%	-	-	68,489	0.22%	151		-	0.22%	-	-
0.22%	-	-	-	0.22%	-	-	68,489	0.22%	151		-	0.22%	-	-
0.22%				0.22%	•		68,489	0.22%	151			0.22%		
	-	-			-	-			1,365	529			-	-

line #	Formula Line 165 Plus any increased ROE calculated on Attachment 7 other than PJM Sch. 12 projects Incentive - Revenue Credit for the corresponding rate year	2,926,970
	Fixed Charge Rate (FCR) if not a CIAC	
2	155 Net Plant Carrying Charge without Depreciation	17.0507%
3	162 Net Plant Carrying Charge per 100 Basis Point increase in ROE without Depreciation	17.7679%
4	Line B less Line A	0.7172%
5	156 Net Plant Carrying Charge without Depreciation, Return, nor Income Taxes	7.0240%

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).

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

					cific for Abandoned																
					ation Expense (spe																
Details			luquesne Trans Enhar	ncement Project	CWIP		uquesne Trans Enhai	ncement Project Pl	S		Brady	CWIP			Brady	PIS			Allegheny	S5 PIS	
6 Schedule 12		Yes				Yes				Yes				Yes				Yes			
7 Life						43								43				43			
8 CIAC 9 Increased ROE (Basis	Delete)	No 100				No 100				No 150				No 150				No 0			
10 FCR W base ROE	Pons)	17.051%				17.051%				17.051%				17.051%				17.051%			
11 FCR Wingreased ROE		17.768%				17.768%				18.127%				18.127%				17.051%			
12 Investment	-	17.7003				17.70076	Estimate - Attachmen	t 6 Ston 2 Column	D. Totoř	10.127 /0				10.127 /6	Estimate - Attachmen	t C Stop 2 Column	E Total*	17.03176	Estimate - Attachmen	6 Stop 2 Column	I Total*
13 Annual Depreciation E:	en.					106.579.062	Estimate - Attachmen							47.240.526	Estimate - Attachmen			1.146.108	Estimate - Attachmen		
14 Annual Amortization Ex						100,379,002	Lauriage - Attacrimen	it 0, Step 2, Column	DD, TOBI					47,240,320	Louinate - Attacilitett	t o, Step 2, Column	Dri, rotal	1,140,100	Lottiliate - Atlactililet	to, step 2, Column	JL, IOIAI
15 13 monthly Ava			Estimate - Attachmen	nt 6 Sten 2 Colum	nn AF Avn mos*	262,950,645	Estimate - Attachmen	t 6 Sten 2 Column	AF Ava mos*		Estimate - Attachmer	it 6 Sten 2 Colur	mn AH Avn mos*	155,913,694	Estimate - Attachmen	t 6 Sten 2 Column	AG Ava mos*	3.158.242	Estimate - Attachmen	16 Sten 2 Column	Al Ava mos*
									Revenue								Revenue				Revenue
					Revenue				[(Beginning+				Revenue				((Beginning +				((Beginning +
					[(Beginning +				Ending)/2* Line				((Beginning +				Ending)/2* Line				Ending)/2* Line
16	Invest Yr	Beginning	Depreciation	Ending	Ending)/2* Line 11]	Beginning	Depreciation	Ending	11]	Beginning	Depreciation	Ending	Ending)/2* Line 11]	Beginning	Depreciation	Ending	11]	Beginning	Depreciation	Ending	11]
17 FCR W base ROE	2006					12,009,449	131,821	11,877,628	2,036,455												
18 W Increased ROE	2006	-	-	-		12,009,449	131,821	11,877,628	2,122,116			-		-		-	-	-		-	-
19 FCR W base ROE	2007	-	-	-	-	50,485,747	776,718	49,709,030	8,541,947	-	-	-	-	-	-	-	-	-	-	-	-
20 W Increased ROE	2007	-	-	-	-	50,485,747	776,718	49,709,030	8,901,254	-	-	-			-	-	-	-		-	-
21 FCR W base ROE	2008	-	-	-	-	96,868,230	1,396,151	95,472,079	16,397,668	-	-	-			-	-	-	-	-	-	-
22 W Increased ROE	2008	-	-	-	-	96,868,230	1,396,151	95,472,079	17,087,416	-	-	-	-	-	-	-	-	-	-	-	-
23 FCR W base ROE	2009 2009		-	-	-	115,267,202 115,267,202	4,954,232	110,312,970	19,231,480	-	-	-	-		-	-	-	-	-	-	-
24 Wincreased ROE	2009 2010	-		-			4,954,232	110,312,970	20,040,429	-	-	-		-	-	-		-		-	-
25 FCR W base ROE	2010	-	-	-	-	195,470,338	8,478,483	186,991,855	32,606,208			-	- :	-	-	-	-	-			-
26 W Increased ROE 27 FCR W base ROE	2010	· ·	-	-		195,470,338 230,878,255	8,478,483 13.522,528	186,991,855 217.355,727	33,977,749 38,213,477	-	-	-		24.663.027	245.995	24.417.032	4,184,243	1.942.824	16.719	1.926.105	329,839
28 Wingressed ROE	2011	1	-	-		230,878,255	13.522.528	217,355,727	39.820.881		-	-		24,663,027	245,995	24,417,032	4.448.250	1,942,824	16,719	1,926,105	329,839
29 FCR W base ROE	2012	1				230,204,308	18,782,180	211,422,129	37.650.161					59.983.495	1,220,207	58,763,287	10,123,569	3.158.242	83.992	3,074,250	531,341
30 Wincreased ROE	2012					230,204,308	18.782.180	211,422,129	39.233.870					59,983,495	1,220,207	58.763.287	10,762,322	3.158.242	83.992	3.074.250	531,341
31 FCR W base ROE	2013					250,007,863	24.198.376	225.809.487	40.565,053					86,857,916	3.021.138	83,836,778	14.552.305	3.158.242	156.000	3,002,242	525,202
32 W Increased ROE	2013					250,007,863	24,198,376	225.809.487	42,271,374					86,857,916	3.021.138	83,836,778	15,470,493	3,158,242	156,000	3,002,242	525,202
33 FCR W base ROE	2014	-		-		262,865,544	30,309,925	232,555,619	42,236,345	-	-	-		92,325,264	5,176,295	87,148,968	15,300,791	3,158,242	230,048	2,928,194	518,889
34 W Increased ROE	2014	-		-		262,865,544	30,309,925	232,555,619	44,012,967	-	-	-		92,325,264	5,176,295	87,148,968	16,266,205	3,158,242	230,048	2,928,194	518,889
35 FCR W base ROE	2015	-	-	-		262,942,890	37,160,176	225,782,714	41,665,526			-		92,576,763	7,582,470	84,994,293	15,138,539	3,158,242	312,333	2,845,909	511,874
36 W Increased ROE	2015	-	-	-	-	262,942,890	37,160,176	225,782,714	43,418,137	-	-	-	-	92,576,763	7,582,470	84,994,293	16,093,716	3,158,242	312,333	2,845,909	511,874
37 FCR W base ROE	2016	-	-	-	-	262,951,631	44,101,979	218,849,652	41,075,204	-	-	-		127,551,725	10,344,497	117,207,228	20,866,536	3,158,242	395,710	2,762,532	504,766
38 W Increased ROE	2016	-	-	-	-	262,951,631	44,101,979	218,849,652	42,802,983		-	-		127,551,725	10,344,497	117,207,228	22,183,125	3,158,242	395,710	2,762,532	504,766
39 FCR W base ROE	2017	-	-	-	-	262,950,645	51,043,887	211,906,758	40,483,215		-	-		156,126,480	14,310,454	141,816,026	25,400,616	3,158,242	479,088	2,679,154	497,658
40 W Increased ROE	2017	-	-	-	-	262,950,645	51,043,887	211,906,758	42,186,093	-	-	-		156,126,480	14,310,454	141,816,026	27,003,286	3,158,242	479,088	2,679,154	497,658
41 FCR W base ROE	2018	-	-	-	-	262,950,645	57,985,783	204,964,862	39,891,394	-	-	-	-	155,913,693	18,427,676	137,486,017	25,013,327	3,158,242	562,465	2,595,777	490,550
42 W Increased ROE	2018		-	-	-	262,950,645	57,985,783	204,964,862	41,569,378	-	-	-	-	155,913,693	18,427,676	137,486,017	26,591,560	3,158,242	562,465	2,595,777	490,550
43 FCR W base ROE 44 W Increased ROE	2019 2019	· ·	-	-		262,950,645 262,950,645	64,927,681 64,927,681	198,022,964 198,022,964	39,299,574 40,952,663	-	-	-	-	155,913,693 155,913,693	22,543,797 22,543,797	133,369,896 133,369,896	24,662,413 26,218,506	3,158,242 3,158,242	645,843 645.843	2,512,399 2,512,399	483,442 483,442
45 FCR W base ROE	2019	1	-	-		262,950,645	71.869.578	191,081,067	38.707.753	-		-		155,913,693	26,659,918	129,253,774	24,311,500	3,158,242	729,221	2,429,021	476,333
46 Wincressed ROE	2020		-	-		262,950,645	71,869,578	191,081,067	40.335.949		-			155,913,693	26,659,918	129,253,774	25.845.451	3,158,242	729,221	2,429,021	476,333
47 FCR W base ROE	2021	1				262,950,645	78.811.474	184,139,171	38.115.933					155,913,693	30.776.040	125,137,653	23,960,587	3,158,242	812.598	2.345.644	469.225
48 W Increased ROE	2021		-	-		262,950,645	78,811,474	184,139,171	39,719,234			-		155,913,693	30,776,040	125,137,653	25,472,397	3,158,242	812.598	2,345,644	469,225
49 FCR W base ROE	2022		-	-	-	262,950,645	85,753,371	177,197,274	37,524,113			-		155,913,693	34,892,162	121,021,531	23,609,673	3,158,242	895,976	2,262,266	462,117
50 W Increased ROE	2022	-	-	-	-	262,950,645	85,753,371	177,197,274	39,102,519	-	-	-	-	155,913,693	34,892,162	121,021,531	25,099,342	3,158,242	895,976	2,262,266	462,117
51 FCR W base ROE	2023	-	-	-	-	262,950,645	92,695,268	170,255,377	36,932,292	-	-	-	-	155,913,693	39,008,283	116,905,410	23,258,760	3,158,242	979,353	2,178,889	455,009
52 W Increased ROE	2023	-	-	-	-	262,950,645	92,695,268	170,255,377	38,485,805	-	-	-	-	155,913,693	39,008,283	116,905,410	24,726,288	3,158,242	979,353	2,178,889	455,009
53 FCR W base ROE	2024	-	-	-	-	262,950,645	99,637,165	163,313,480	36,340,472	-	-	-	-	155,913,693	43,124,405	112,789,288	22,907,846	3,158,242	1,062,731	2,095,511	447,900
54 W Increased ROE	2024	-	-	-	-	262,950,645	99,637,165	163,313,480	37,869,090	-	-	-		155,913,693	43,124,405	112,789,288	24,353,233	3,158,242	1,062,731	2,095,511	447,900
55 FCR W base ROE	2025		-	-	-	262,950,645	106,579,062	156,371,583	35,748,651	-	-	-		155,913,694	47,240,526	108,673,168	22,556,933	3,158,242	1,146,108	2,012,134	440,792
56 W Increased ROE	2025	l -	-	-	-	262,950,645	106,579,062	156,371,583	37,252,376	-	-	-	-	155,913,694	47,240,526	108,673,168	23,980,179	3,158,242	1,146,108	2,012,134	440,792
57 FCR W base ROE	2026	-	-	-	-	-	-	-	-	-	-	-			-	-	-	-	-	-	-
58 W Increased ROE	2026		-	-	-	-				-	-	-	-		-		-	-		-	-
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<sup>\*\*</sup>To Trans-usus amounts in Deep 6 of Albachment 6
\*\*For rabandoned plant, her 14 (annual amortization expense) will be sourced from Albachment 5 - Abandoned Transmission Projects. Lines 10 & 11 (carrying charge) and her 15 (13 month average plant) 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 225 filing to recover these costs.

 Plus any increased ROE calculated on Attachment 7 other than PJM Sch. 12 projects
 \$ 2,926,970

 Fixed Charge Rear (FOR) in rost 2 control of the corresponding rate year
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 Fixed Charge Rear (FOR) in rost 2 control of the Cont

Beginning = 13 month avg Plant CWIP or Incentive Plant balance Deprec = 13 month avg Accumulated Depreciation specific to Incentive Plant balances Ending = Beginning - Deprec Total = Sum of Revenue for Projects Incentive = Total for "W Increased ROE" row Revenue Credit = Total for "FCR W base ROE" row

	r Valley Deactivation P	roject (w/o B3015.	.2) CWIP		r Valley Deactivation	Project (w/o B301	5.2) PIS		avosburg-Elrama Pro	ject (w/o 3012.2) (	CWIP		avosburg-Elrama Pro	oject (w/o B3012.2	) PIS		Project B30	112.2 CWIP			Project B3	012.2 PIS	
Yes No 0 17.051%				Yes 43 No 0 17.051%				Yes No 0 17.051%				Yes 43 No 0 17.051%				Yes No 0 17.051%				Yes 43 No 0 17.051%			
17.051%				17.051%				17.051%				17.051%				17.051%				17.051%			
				-	Estimate - Attachmer							-	Estimate - Attachme								Estimate - Attachme		
				2,262,900	Estimate - Attachmer	it 6, Step 2, Column	n BP, Total*					928,162	Estimate - Attachme	int 6, Step 2, Colum	n BT, Total*					_	Estimate - Attachme	nt 6, Step 2, Colur	mn BX, Total
-	Estimate - Attachment	6, Step 2, Column A	AK, Avg mos*	17,699,348	Estimate - Attachmer	it 6, Step 2, Column			Estimate - Attachme	nt 6, Step 2, Colum		8,814,702	Estimate - Attachme	nt 6, Step 2, Colum		-	Estimate - Attachme	nt 6, Step 2, Colum		-	Estimate - Attachme	nt 6, Step 2, Colur	
dente.	Description	Ending	Revenue [(Beginning + Ending)/2* Line 11	l Reginning	December	Endina	Revenue [(Beginning + Ending)/2* Line 11]	Reginning	Daniel de la constante de la c	Ending	Revenue [(Beginning + Ending)/2* Line 11]	Reginning	Depreciation	Endina	Revenue [(Beginning + Ending)/2* Line 11]	Barbarbar	Depreciation	Ending	Revenue [(Beginning + Ending)/2* Line	Parlantas	Danasalatina	Endina	Rev [(Begi Ending 1
inning -	Depreciation -	Ending -	Enaing)/2" Line 11	Beginning -	Depreciation -	Ending -	111	Beginning	Depreciation -	Ending -	""]	Beginning	Depreciation -	Ending -	"1	Beginning -	Depreciation -	Ending .	"" .	Beginning	Depreciation -	Ending -	'
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754,574	-	2,754,574	469,674	-	-	-	-	1,188,866	-	1,188,866	202,710	12,738	-	12,738	2,172	-	-		-	-	-		
,957,741 ,957,741	-	14,957,741 14,957,741	2,550,397 2,550,397	9,118,313 9,118,313	78,324 78,324	9,039,989	1,548,057 1,548,057	5,098,625 5,098,625	-	5,098,625 5,098,625	869,350 869,350	175,748 175,748	1,510 1,510	174,238 174,238	29,837 29,837	-			-	-	-		
857,080	-	2,857,080	487,152	17,335,940	399,260	16,936,681 16,936,681	2,921,858	4,549,276 4,549,276	-	4,549,276	775,683	4,726,976	53,518	4,673,458	801,419	674,489		674,489	115,005 115,005	90,673 90.673	2,194	88,471	8
357,080	- :	2,857,080	487,152	17,624,200	399,260 861,487	16,762,713	2,921,858 2,931,602	4,549,276		4,549,276	775,683	4,726,976 8,105,806	53,518 242,888	4,673,458 7,862,918	801,419 1,361,388	674,489		674,489	115,005	6,975	2,194 3,391	88,470 3,58	
-	-	-	-	17,624,200 17,699,791	861,487 1,328,374	16,762,713	2,931,602 2,904,687	-	-	-		8,105,806 8,476,409	242,888	7,862,918	1,361,388 1,405,884	-			-	6,975	3,391	3,58	4
- 1	-		-	17,699,791 17,699,791	1,328,374	16,371,417 16,371,417	2,904,687					8,476,409 8,476,409	462,177 462,177	8,014,233 8,014,233	1,405,884								
-	-			17,699,334 17,699,334	1,795,637 1,795,637	15,903,697 15,903,697	2,864,773 2,864,773	-		-		8,814,765 8,814,765	692,063 692,063	8,122,702 8,122,702	1,443,977 1,443,977	-			-	-	-	-	
	-			17,699,348	2,262,900	15,436,448	2,824,940					8,814,702	928,162	7,886,540	1,423,838								
-	-		-	17,699,348	2,262,900	15,436,448	2,824,940	-		-		8,814,702	928,162	7,886,540	1,423,838	-			-	-	-	-	
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Plus any increased RDE cachalate on Atachment 7 other than PJM Sch. 12 projects increased in the project for the corresponding rate year Fixed Charge Rate (FCR) floor a CLAC.

Not Plant Carning Charge without Depreciation Net Plant Carning Charge per 100 Basis Point increase in ROE without Depreciation Let Plant Carning Charge per 100 Basis Point increase in ROE without Depreciation Let B lass Line A. 17.0507% 17.7679% 0.7172%

Net Plant Carrying Charge without Depreciation, Return, nor Income Taxes

\$ 2,926,970

7.0240%

Deprec = 13 mg Ending = Begins	(Beginning + End Project B30	ed Depreciati	tive Plant balance ion specific to Incent rtization Expense (sp		oned Plant) Project B:	3015.2 PIS	Total = Sum of Rev Incentive = Total fo Revenue Credit = 1	r "W Increased R	OE" row pase ROE" row Project	B1969 PIS		Yes No 0 17.051% 17.051%		rick Project CWIP		Yes 43 No 0 17.051% 17.051%				Yes 43 No 0 17.051% 17.051%			
				724,097	Estimate - Attachmen Estimate - Attachmen			3,204,888	Estimate - Attachmer Estimate - Attachmer								Estimate - Attachmen Estimate - Attachmen			993,010	Estimate - Attachmer Estimate - Attachmer		
	Estimate - Attachmer	nt 6, Step 2, Colu	umn AQ, Avg mos* Revenue	5,338,712	Estimate - Attachmen	t 6, Step 2, Colum	n AP Avg mos*	10,675,843	Estimate - Attachmer	t 6, Step 2, Colum	n AR Avg mos*	0	Estimate - Attachme	ent 6, Step 2, Colum	n AS, Avg mos* Revenue	13,042,150	Estimate - Attachmen	nt 6, Step 2, Column	AT Avg mos* Revenue	6,736,837	Estimate - Attachmen	it 6, Step 2, Column	AV Avg mos*
Reginning	Depreciation	Ending	[(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	Endina	[(Beginning + Ending)/2* Line 11]	Reginning	Depreciation	Endina	[(Beginning + Ending)/2* Line 11]	Reginning	Depreciation	Ending	[(Beginning + Ending)/2* Line 11]
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1.569	-	1,56	- 59 268	5,363,207	160,146	5,203,060	900,810	10,675,843	2,077,519	8,598,324	1.643.189	-	-	-		-		-		6,736,837	281,600	6,455,237	1,124,669
1,569	-	1,56	59 268	5,363,207 5,339,563	160,146 301,269	5,203,060 5,038,294	900,810 884,748	10,675,843 10,675,843	2,077,519 2,359,361	8,598,324 8,316,482	1,643,189	537.400	-	537.400	91.630			-	-	6,736,837 6,736,837	281,600 459,452	6,455,237 6,277,385	1,124,669 1,109,507
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	-		-	5,338,712 5,338,712	583,155 724,097	4,755,557 4,614,615	860,571 848,555	10,675,843 10,675,843	2,923,046 3,204,888	7,752,797 7,470,955	1,547,076	2,860,981	-	2,860,981	487,817 0	9,933,642 13,042,150	119,601 456,158	9,814,040 12,585,992	1,683,557 2,184,887	6,736,837 6,736,837		5,921,680 5,743,827	1,079,182 1,064,019
-	-			5,338,712	724,097	4,614,615	848,555	10,675,843	3,204,888	7,470,955	1,547,076		-	- 0	. 0	13,042,150	456,158	12,585,992	2,184,887	6,736,837	993,010	5,743,827	1,064,019
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Plus any increased ROE calculated on Attachment 7 other than P.M. Sch. 12 projects for Control Control

\$ 2,926,970 17.0507% 17.7679% 0.7172%

Net Plant Carrying Charge without Depreciation, Return, nor Income Taxes

7.0240%

Beginning = 13 month avg Plant CWIP or Incentive Plant balance
Deprec = 13 month avg Accumulated Depreciation specific to Incentive Plant balances
Ending = Peoplesian Dependent

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

iding = Beginn	ing - Deprec						Revenue Credit	t = Total for 'FCR	R W base ROE" row	,												
	(Beginning + Endir				ed Plant)																	
	aver Valley Deactivation	on w/o 3015.2 Pro	ject Abandonment (	Costs		Dravosburg-Elrama P	Project w/o 3012.2	Abandonment Cos	its		B3015.2	2 Abandonment	Costs			B3012.2	Abandonm	nent Costs				
Yes					Yes					Yes					Yes						ı	
No					No					No					No						ı	
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_	Estimate - Attachment :	5 Abandoned Tran	smission Projects I in	ie c	-	Estimate - Attachment 5	5 Abandoned Trans	smission Projects 1 in	ne c		Estimate - Attachment	5 Abandoned Trai	smission Projects I	line c		Estimate - Attachme	ent 5 Abando	nned Transmissi	ion Projects Line c			
	Edunate Paparinent	o realisonos man	amoson i rojecta, cin			Communic Proportion	o real addice man	umanon ri rojecta, ca			Edinal Placinicit	o received true	omioni rojecio, i	Line c.		Lamber 7 Machine		onco manamos	on riopous, cine c.		ı	
				Revenue					Revenue					Revenue					Revenue			
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				Ending)/2* Line 11					Ending)/2* Line 11					Ending)/2* Line 1	1				Ending)/2* Line 11			
Beginning	Depreciation	Ending	Amortization	+ Amortization]	Beginning	Depreciation	Ending	Amortization	+ Amortization]	Beginning	Depreciation	Ending	Amortization	+ Amortization]	Beginning	Depreciation	Ending	Amortization	+ Amortization]	Total \$ 2,036,455	Incentive	Rev 0
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-	-	-	3,996,930		-	-	-	2,464,193	3 2,464,193	-	-	-	2,993	2,993	-	-	-	968,709		\$ 77,251,309		\$ 77,
-	-	-	3,996,930	3,996,930	-	-	-	2,464,193		-			2,993		-	-	-	968,709	968,709	\$ 80,272,349	\$ 80,272,349	
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### Duquesne Light Company Attachment H 17A Attachment 8 - Depreciation Rates

(A)	(B) Depreciation	(C) Depreciation	(D) Depreciation
Account Number	Plant Base	Rate	Expense
Transmission Plant			
352-Major Structures	13,775,461	3.01	414,641
352-Minor Structures	25,240,931	2.53	638,596
353	514,695,867	3.42	17,602,599
354	80,167,282	1.6	1,282,677
355	126,728,744	2.47	3,130,200
356	172,296,660	2.09	3,601,000
357	101,457,883	1.82	1,846,533
358	162,179,296	1.88	3,048,971
359	19,531,143	1.87	365,232
Subtotal	1,216,073,267		31,930,449
General Plant			
390	210,223,459	3.33	7,000,441
391	44,188,182	20	8,837,636
391.1	12,495,310	5	624,766
392	82,464,871	9.1	7,504,303
393	1,340,968	3.33	44,654
394	37,125,872	4	1,485,035
395	1,633,996	5	81,700
396	3,654,069	6.1	222,898
397	65,456,052	6.67	4,365,919
398	45,299	5	2,265
Subtotal	458,628,078		30,169,617

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

	Α	В	С		D			E
	Impacts on Total Income Taxes	Source	Deficient or (Excess ADIT Amortization	)	Tax Gross-up Percentage			act on Income x Allowance
1	TCJA 2017 Excess Deferred Income Taxes To Be Flowed Back To Transmission Customers	Attachment 9.2, Line 4	\$ (1,242,367	) x	137.57%	=	\$	(1,709,179)
2	TCJA 2017 Deficient Deferred Income Taxes To Be Recovered From Transmission Customers	Attachment 9.2, Line 11	-	х	137.57%		\$	-
3	PA 2022 Excess Deferred Income Taxes To Be Flowed Back To Transmission Customers	Attach 9.2, Lines 6+7	(373,471	)	137.57%		\$	(513,801)
4	PA 2022 Deficient Deferred Income Taxes To Be Recovered From Transmission Customers	Attachment 9.2, Line 12	104,431		137.57%		\$	143,670
5	[Reserved for future tax rate changes]			х				-
6	Total Adjustments to Tax Expense (without Tax Gross-up)		\$ (1,511,407	<u>')</u>				
7	Total Impact on Tax Expense (with Tax Gross-up)			=			\$ T	(2,079,310) To Attach. 5

- 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	7.99%
	Federal Income Tax Deductible for State Purposes	0.00%
	Т	27.31%
	T / (1-T)	37.57%
	Tax Gross-up Percentage (1 / (1-T))	137.57%
4 - [Reserved for future tax rate changes]		

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

	Α	В	С		D	E		F		G		Н	I
	Category of Deficient or (Excess) Accumulated Deferred Income Taxes	Tax Law Change	Amortization Period	(E A and	(Prior to mortization	Cumulative Excess / Deficient) ADIT Amortization through the deginning of the Test Year	(Ex (w (As	Deficient / xcess) ADIT vithout Tax Gross-up) of Beginning f Test Year	E (Defice during	rtization of excess / cient) ADIT g Test Year it / (Credit)	(Exces (with Gros	cient / s) ADIT out Tax s-up) End of Year	Reference
	Note A	Note B	Note C		Note D	Note E		Note F		Note G	No	te H	
2 3 4 5 6 7 8	ACCOUNT 254:  Protected Plant-related (Excess) ADIT Unprotected Plant-related Deficient / (Excess) ADIT Total Plant-related (Excess) ADIT Unprotected Non-plant-related (Excess) ADIT Unprotected Plant-related State Deficient / (Excess) ADIT Unprotected Non-plant-related State (Excess) ADIT (Reserved for future changes) Total (Excess) ADIT (Account 254)	TCJA-2017 TCJA-2017 TCJA-2017 TCJA-2017 TCJA-2017 PA 2022 PA 2022	ARAM ARAM ARAM 3 Years ARAM 1 year	\$	(62,306,926) 874,047 (61,432,879) (8,351,935) (4,488,369) (548,496) (74,821,679)	\$5,955,680 851,359 6,807,039 8,351,935 87,926 362,684 15,609,585	\$	(56,351,246) 1,725,406 (54,625,840) 0 (4,400,442) (185,812) - (59,212,094)		\$1,204,378 37,989 1,242,367 - 187,659 185,812 - 1,615,838	<u>1</u> (53	0 ,212,783)	Col H included in 1-ADIT, Line 12, Col B Col H included in 1-ADIT, Line 18, Col B Col H included in 1-ADIT, Line 12, Col B Col H included in 1-ADIT, Line 18, Col B Note I
10 <b>A</b>	ACCOUNT 182.3:												
11 12 13	Unprotected Non-plant-related Deficient ADIT Unprotected Non-plant-related Deficient ADIT [Reserved for future changes]	TCJA-2017 PA 2022	3 Years 1 year	\$	5,724,074 309,955 -	(\$5,724,074) (205,524)	\$	0 104,431 -		\$0 (104,431) -			Col H included in 1-ADIT, Line 20, Col B Col H included in 1-ADIT, Line 20, Col B
14 <b>T</b>	Total (Excess) ADIT (Account 182.3)	TCJA-2017		\$	6,034,029	(5,929,598)	\$	104,431	\$	(104,431)	\$	0	Note I
15 <b>N</b>	Net Deficient / (Excess) Deferred Taxes			\$	(68,787,650)	9,679,987	\$	(59,107,662)		1,511,407	\$ (57	,596,256)	

- 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 (RAMI) 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

Α		В	С	D	E	F	G	н	I	J
	Temporary Difference	Account 190, 281, 282 or 283 Note B	Cumulative Temporary Difference at Enactment of TCJA (Pre-tax) Note C	ADIT Balance before TCJA Remeasurement Note D	ADIT Balance after TCJA Remeasurement Note E	Deficient or (Excess) ADIT Due to TCJA (F = D - E) Note F	Protected Deficient or (Excess) ADIT (Portion of F) Note G	Unprotected Deficient or (Excess) ADIT (Portion of F) Note H	Deficient ADIT Recorded to Account 182.3 (prior to tax gross-up)	Excess ADIT Recorded to Account 254 (prior to tax gross-up) Note J
	Note A	Note B	Note C	Note D	Note E	Note F	Note G	Note n	Note	Note 3
1	Plant-related Items Federal Method/Life		(454,770,922)	(156,231,523)	(93,924,597)	(62,306,926)	(62,306,926)	- 1		
2	Basis / Other Differences		(309,128,254)	2,238,291	1,364,244	874,047		874,047		
3	Total Plant-related Excess Deferred Taxes	282	(763,899,177)	(153,993,232)	(92,560,353)	(61,432,879)	(62,306,926)	874,047		(61,432,879)
	Non-Plant Related Items:									
4	Reg Asset - Pension	283	(\$60,046,793)	(\$18,916,841)	(\$11,350,105)	(\$7,566,736)		(\$7,566,736)		(\$7,566,736)
	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)
	Liability - Accrued Misc Reserves	190	2,917,638	919,158	551,495	367,663		367,663	367,663	
	Liability - Healthcare	190	481,682	151,747	91,048	60,699		60,699	60,699	
	Liability - Legal	190	357,489	112,622	67,573	45,049		45,049	45,049	
	Liability - OPEB	190	6,157,455	1,939,814	1,163,888	775,926		775,926	775,926	
	Liability - Injuries & Damages	190	930,444	293,122	175,873	117,249		117,249	117,249	
	Liability - Comp Absences	190	772,178	243,263	145,958	97,305		97,305	97,305	
	Liability - Accrued Vacation	190	214,270	67,503	40,502	27,001		27,001	27,001	
14	Liability - Pension Total Non-Plant Related Deficient or	190	33,592,946	10,582,954	6,349,772	4,233,182		4,233,182	4,233,182	
15	Excess Deferred Taxes		(\$20,853,739)	(\$6,569,656)	(\$3,941,795)	(\$2,627,861)	\$0	(\$2,627,861)	\$5,724,074	(\$8,351,935)
	Total Deficient and (Excess) ADIT (prior to									
16	gross-up or amortization)		(784,752,916)	(160,562,888)	(96,502,148)	(64,060,740)	(62,306,926)	(1,753,814)	5,724,074	(69,784,814)
							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		В	С	D	E	F	G	Н	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
	Plant-related Items									
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	Total Plant-related Excess Deferred Taxes	282	(368,982,865)	(25,959,412)	(23,003,177)	(2,956,235)	-	(2,956,235)		(2,956,235)
		•	(,,,	( -,, -, -, -, -, -, -, -, -, -, -, -	( -,, ,	( , , ,		( , , ,		( )
	Non-Plant Related Items:									
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	Non-Plant (Excess)		(45,909,486)	(3,623,222)	(3,260,538)	(362,684)	-	(362,684)		(362,684)
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	2 Liability - Comp Absences	190	1,301,179	\$102,690	92,411	10,279		10,279		
13	B 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	Non-Plant Deficient		26,015,892	2,053,199	1,847,675	205,524	-	205,524	205,524	
Total Non-Plant Related Deficient or Excess										
16	Deferred Taxes	_	(19,893,594)	(1,570,023)	(1,412,863)	(157,160)	-	(157,160)	\$205,524	(\$362,684)
	Total Deficient and (Evenes) ADIT (pri t									
17	Total Deficient and (Excess) ADIT (prior to gross- up or amortization)	=	(388,876,459)	(27,529,435)	(24,416,040)	(3,113,395)	-	(3,113,395)	205,524	(3,318,919)

### 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 Columns 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.

### Duquesne Light Company Attachment H -17A

### Attachment 9.4 - State Remeasurement of Deficient or (Excess) Accumulated Deferred Income Taxes

	Α	В	С	D	E	F	G	н	1	J
	Temporary Difference <u>Note A</u>	Account 190, 281, 282 or 283 Note B	Cumulative Temporary Difference at Enactment of PA Rate Change (Pretax) Note C	ADIT Balance before PA Rate Change Remeasurement Note D	ADIT Balance after PA Rate Change Remeasurement Note E	Deficient or (Excess) ADIT ( F = D - E ) Note F	Protected Deficient or (Excess) ADIT (Portion of F) Note G	Unprotected Deficient or (Excess) ADIT (Portion of F) Note H	Deficient ADIT Recorded to Account 182.3 (prior to tax gross-up) Note I	Excess ADIT Recorded to Account 254 (prior to tax gross-up) Note J
	Plant-related Items									
1	Unprotected State M/L, basis and other differences		(385,785,529)	(27,216,426)	(25,684,293)	(\$1,532,133)		(1,532,133)		
	Total Plant-related Excess Deferred Taxes	282	(385,785,529)	(27,216,426)	(25,684,293)	(1,532,133)	-	(1,532,133)		(1,532,133)
		-								
	Non-Plant Related Items:									
3	3	283	(43,055,684)	(\$3,057,858)	(2,887,788)	(\$170,070)		(\$170,070)		
4		283	(1,349,945)	(\$95,874)	(90,542)	(5,332)		(5,332)		
5	Amort on Reacquired Debt	283	(2,635,448)	(\$187,172)	(176,762)	(10,410)		(10,410)		
6	Non-Plant (Excess)	_	(47,041,076)	(3,340,904)	(3,155,092)	(185,812)	-	(185,812)		(185,812)
7	Liability - Accrued Misc Reserves	190	3,344,619	\$237,538	224,327	13,211		13,211		
8	Liability - Healthcare	190	309,656	\$21,992	20,769	1,223		1,223		
9	Liability - Legal	190	409,723	\$29,099	27,481	1,618		1,618		
10	Liability - OPEB	190	3,698,334	\$262,659	248,051	14,608		14,608		
11	Liability - Injuries & Damages	190	618,449	\$43,923	41,480	2,443		2,443		
12	2 Liability - Comp Absences	190	1,349,945	\$95,874	90,542	5,332		5,332		
10	3 Liability - Accrued Vacation	190	489,986	\$34,799	32,864	1,935		1,935		
14	Liability - Pension	190	16,217,979	\$1,151,817	1,087,756	64,061		64,061		
15	Non-Plant Deficient	-	26,438,692	1,877,701	1,773,270	104,431	-	104,431	104,431	_
	Total Non-Plant Related Deficient or Excess	-				•				_
16	Deferred Taxes		(20,602,385)	(1,463,203)	(1,381,822)	(81,381)	-	(81,381)	\$104,431	(\$185,812)
	Total Deficient and (Excess) ADIT (prior to gross-									
17	up or amortization)		(406,387,914)	(28,679,629)	(27,066,115)	(1,613,514)	-	(1,613,514)	104,431	(1,717,945)

### 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 8.99 percent to 8.49 percent. The amounts reflect the provision-to-return true-up adjustments recorded during 2023 to account for differences between the estimates used in 2023 financial reporting and amounts reported on the 2023 federal income tax return filed in 2024. Plant-related transmission temporary differences specifically identified from underlying Company plant records. Non-plant related transmission temporary differences are allocated based on the final 2023 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, 2023, measured at the state income tax rate in effect until such date (8.99 percent).
- E. Amounts in Column E are the ADIT amounts for each temporary difference as of December 31, 2023, re-measured at the state income tax rate in effect after such date (8.49 percent).
- F. Amounts in Column F are the deficient or (excess) ADIT amounts for each temporary difference as of December 31, 2023, 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, 2023, are being refunded to customers in 2024 consistent with PA rate reduction from 8.99% to 8.49% in 2024. 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 9.4.2 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 9.4.2 are prior to tax gross-up.

# **APPENDIX 3**

### **Duquesne Light Company** Summary of 2024 RTEP and Non-RTEP Transmission Plant Balances by Month

A RTEP CWIP to date

0 At December 31, 2023

B RTEP Plant in Service to Date

At December 31, 2023 262,950,643

C1	RTEP CWIP without AFUDC	Monthly Actual	Cumulative
	December 31 2023	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, 2024	0	0

C2 RTEP Plant in Service	Monthly Actual	Cumulative
December 31, 2023	262,950,643	262,950,643
January February	0	262,950,643 262,950,643
March		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, 2024	0	262,950,643

262,950,643

C3 Other Transmission to be placed in service 2024

	(a)	(b)	(a)-(b)=(c)	Sub total Other	Brady	BI Carson	Beaver Valley	Dravosburg - Elrama	PJM Project	PJM Project	All
	All Trans Cum	DTEP Cum	Other Trans Cum	<u>Monthly</u>	Alter.	Cheswick	w/o B3015.2	w/o B3012.2	b3015.2	b3012.2	other Trans
January	412,258.58	-	412,258.58	412,258.58	-	-	-	(814)	-	-	413,072.97
February	13,034,998.93	-	13,034,998.93	12,622,740.35	-	-	-	-	-	-	12,622,740.35
March	28,726,665.57	-	28,726,665.57	15,691,666.64	-	-	-	(1)	-	-	15,691,667.63
April	32,316,293.08	-	32,316,293.08	3,589,627.51	-	-	44	-	-	-	3,589,583.15
May	32,463,163.69	-	32,463,163.69	146,870.61	-	-	-	0	-	-	146,870.57
June	34,722,657.20	-	34,722,657.20	2,259,493.51	-	-	-	-	-	-	2,259,493.51
July	36,826,206.09	-	36,826,206.09	2,103,548.89	-	-	-	-	-	-	2,103,548.89
August	37,789,884.05	-	37,789,884.05	963,677.96	-	-	-	-	-	-	963,677.96
September	39,542,796.48	-	39,542,796.48	1,752,912.43	-	-	-	-	-	-	1,752,912.43
October	40,071,274.09	-	40,071,274.09	528,477.61	-	-	-	-	-	-	528,477.61
November	44,636,547.68	-	44,636,547.68	4,565,273.59	-	-	-	-	-	-	4,565,273.59
December	65,318,056.99	=	65,318,056.99	20,681,509.31		=	-	÷	-	=	20,681,509.31
	control>	-	405,860,802.43	65,318,056.99	-	-	44.36	(815.34)	-	-	65,318,827.97

## 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	

### Duquesne Light Company

Duquesne Transmission Expansion Projects DTEP

	(B) 31-Dec-24															
FPN Project	Project							RTEP CWIP 2024								
	To Date														Total	
Eastern Area Development Project	PIS	January	February	March	April	May	June	July	August	September	October	November	December		CWIP	
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	
Total Eastern Area Development	225,448,713	-				٠		٠	-						0	
Western Area Development																
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	
Total Western Area Development	30,392,654	-				٠		٠	-						0	
Other DTEP Projects		1							1			1			1 .1	
05-1006 Elrama	1,306,023	-	-	-	-	-	-	-	-	-	-	-	-		0	
06-0026 Z-82 reconductor	5,803,253	-	-	-	-	-	-	-	-	-	-	-	-		0	
08-1024 Plum Rem from DTEP	0	-	-	-	-	-	-	-	-	-	-	-	-		0	
Total Other DTEP Projects	7,109,277	-	-	-	-	-	-	-	-	-	-	-	-		0	
New In 2010																
10-0017 Eliminate Phillips SS	0		-	-		-	-	-	-	-	-	-			0	
10-0017 Ellillillate Fillillips 33	0					-		-	· · ·		· · · · ·	· · ·	· ·		٥	
Grand Total All DTEP Projects	262,950,643	-	-	-	-	-	-	-	-		-	-		0	0	
Cumulative Balances by Month		-	-	-	-	-	-	-	-	-	-	-	-		0	
													1			
	000 050 040															

262,950,643

### Duquesne Light Company

Duquesne Transmission Expansion Projects DTEP

	(C2) RTEP 2024 Placed in service														
FPN Project													Total	Total	
													In Service	CWIP &	
Eastern Area Development Project	January	February	March	April	May	June	July	August	September	October	November	December	To Date	In Service	Cotrol
05-1001 Arsenal	0	0	0	0	0	0	0	0	0	0	0	0	73,075,167	73,075,167	73,075,16
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
08-1002 Highland	0	0	0	0	0	0	0	0	0	0	0	0	56,570,584	56,570,584	56,570,584
08-1003 Logans Ferry	0	0	0	0	0	0	0	0	0	0	0	0	42,399,170	42,399,170	42,399,17
05-1004 Collier	0	0	0	0	0	0	0	0	0	0	0	0	1,876,970	1,876,970	1,876,97
05-1005 Brunot Island	0	0	0	0	0	0	0	0	0	0	0	0	19,984,825	19,984,825	19,984,82
08-1008 Wilmerding	0	0	0	0	0	0	0	0	0	0	0	0	2,025,231	2,025,231	2,025,23
08-1009 Pine Creek	0	0	0	0	0	0	0	0	0	0	0	0	5,610,124	5,610,124	5,610,12
08-1010 North	0	0	0	0	0	0	0	0	0	0	0	0	2,983,421	2,983,421	2,983,42
05-1011 Dravosburg	0	0	0	0	0	0	0	0	0	0	0	0	499,995	499,995	499,99
Total Eastern Area Development	0	0	0	0	0	0	0	0	0	0	0	0	225,448,713	225,448,713	225,448,71
													0	0	
Western Area Development													0	0	
05-1013 Hopewell	0	0	0	0	0	0	0	0	0	0	0	0	7,903,927	7,903,927	7,903,92
08-1014 Valley	0	0	0	0	0	0	0	0	0	0	0	0	4,028,685	4,028,685	4,028,68
08-1016 Ambridge	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	3,352,79
08-1018 Koppel Steel	0	0	0	0	0	0	0	0	0	0	0	0	1,018,620	1,018,620	1,018,62
08-1023 Legionville	0	0	0	0	0	0	0	0	0	0	0	0	6,360,449	6,360,449	6,360,44
08-1022 Sewickley	0	0	0	0	0	0	0	0	0	0	0	0	7,728,181	7,728,181	7,728,18
Total Western Area Development	0	0	0	0	0	0	0	0	0	0	0	0	30,392,654	30,392,654	30,392,65
													0	0	
Other DTEP Projects													0	0	
05-1006 Elrama	0	0	0	0	0	0	0	0	0	0	0	0	1,306,023	1,306,023	1,306,02
06-0026 Z-82 reconductor	0	0	0	0	0	0	0	0	0	0	0	0	5,803,253	5,803,253	5,803,25
08-1024 Plum Rem from DTEP	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Total Other DTEP Projects	0	0	0	0	0	0	0	0	0	0	0	0	7,109,277	7,109,277	7,109,27
New In 2010															4 1
10-0017 Eliminate Phillips SS	0	0	0	0	0	0	0	0	0	0	0	0	0	0	4 1 '
Grand Total All DTEP Projects	0	0	0	0	0	0	0	0	0	0	0	0.1	262.950.643	262.950.643	262,950,64
Cumulative Balances by Month	262.950.643	262.950.643	262.950.643	262.950.643	262.950.643	262.950.643	262.950.643	262,950,643	262.950.643	262.950.643	262.950.643	262.950.643	262,950,643	262,950,643	202,930,04
Cumulative Datances by Worth	202,930,043	202,950,043	202,930,043	202,930,043	202,950,043	202,930,043	202,950,043	202,900,043	202,950,043	202,950,043	202,930,043	202,350,043	202,350,043	202,950,043	I
						l			l			l.			J L

Cotrol	Variance
73,075,167	0
20,423,226	0
56,570,584	0
42,399,170	0
1,876,970	0
19,984,825	0
2,025,231	0
5,610,124	0
2,983,421	0
499,995	0
225,448,713	0
7,903,927	0
4,028,685	0
0	0
3,352,791	(0)
1.018.620	0
6,360,449	0
7,728,181	ō
30.392.654	(0)
00,002,001	(0)
1,306,023	0
5.803.253	ő
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7,109,277	0
7,100,277	-
0	0
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262,950,643	(0)
	(0)
	-

Closed Posted/Cancelled	<u>Total</u>	AFUDC Debt	AFUDC Equity	In service  Net CWIP	December CWIP Inc AFUDC	January	February	March	<u>April</u>	<u>May</u>	Net o	of AFUDC July	August	September	October	November De	ecember	Total	
December 31, 2022 Balance 22,3 January February March April March June July August	al S/S - 138 KV L 340,052.00	ine 2,214.00	3,607	7 22,334,231 0 0 0 0 0 0 0		0	0	0	0	0	0	0	0					22,340,052 0 0 0 0 0 0	
September October November December Final  22,3  L0563  Arsena	340,052.00 al S/S - 345 KV L			0 0 0 0 0 7 22,334,231									Ū	0	0	0	0	0	22,340,052
December 31, 2022 Balance 23,1 January February March Mary June June June September October	126,310.00	2,204.00	3,591	23,120,515 0 0 0 0 0 0 0 0		0	0	0	0	0	0	0	0	0	0			23,126,310 0 0 0 0 0 0 0 0	
November	0.00 126,310.00 al S/S - 345KV S			0 0 1 23,120,515												0	0	0	23,126,310
December 31, 2022 Balance 10.4 January February March April May June July August September	475,001.00	13,140.00	21,411	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	0	0				10,475,001 0 0 0 0 0 0 0 0	
	475,001.00	13,140.00  / Autotransformer	21,411	0 0 0 1 10,440,450											0	0	0	0 0 0	10,475,001
December 31, 2022 Balance 3,1 January February March April May June July		563.00	918	3 3,114,142 0 0 0 0 0 0		0	0	0	0	0	0	0						3,115,623 0 0 0 0 0 0	
August September October November December	0.00	563.00	918	0 0 0 0 0 0 0 3,114,142									0	0	0	0	0	0 0 0 0	3,115,623

d Posted/Cancelled				In service	December	1											
		AFUDC	AFUDC		CWIP						f AFUDC					_	
	Total	Debt	Equity	Net CWIP	Inc AFUDC	January February	March	April	May	June	July	August	September	October	November	December	
ber 31, 2022 Balance	246,395.99	S LINE PROT 0.00	,	246,396	246 200												
ober 31, 2022 Balance	246,395.99	0.00	,	246,396	246,396	0											
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Final	246,395.99	0.00	(	246,396												0	
Δ	rsenal S/S - 138 KV	Ring															
Aleber 31, 2022 Balance		24,119.00	39,301	10,341,687	10,405,107												10.
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Final	10,405,106.70	24,119.00	39,301	10,341,687													
sed/Posted O.	AVI AND SE DED D	RIM & SEC LINE PRO	NT.														
er 31, 2022 Balance	108,912.99	0.00		108,913	108 913												
31, 2022 Dalarice	100,512.55	0.00	,	0 00,915	010,010												
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d Posted/Cancelled				In service
		AFUDC	AFUDC	
	Total	Debt	Equity	Net CWIP
30	04 loop @ ARSENAI			
eber 31, 2022 Balance		153.00	25	3 2,012,33
y Salance	2,012,837.83	153.00	35	3 2,012,33
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Final	2,012,837.83	153.00	35	3 2,012,33
1 11101	2,012,007.00	100.00	00	2,012,00
С	KT 304 PROT CHAN	IGES @ COLLIER		
eber 31, 2022 Balance	206,286.69	4.00	1	0 206,27
ber				
er				
_				
Final	206,286.69	4.00	1	0 206,27
	KT 304 PROT CHAN	ICES @ B I SS		
cieber 31, 2022 Balance	132,812.82	4.00		0 132,79
y St. 2022 Balance	132,012.02	4.00	,	0 132,79
ry				
r				

Closed Posted/Cancelled				In service
	Total	AFUDC <u>Debt</u>	AFUDC Equity	Net CWIP
Col 22 Balance	lier SS Z67 Prote 0.00	oction Changes 0.00		0 (
ruary ch I				
y ne				
ily				
August September				
October November				
December	0.00	0.00		0 (
				_
S1745 (now FPN 08-1000) ARS Decemeber 31, 2022 Balance	0.00	0.00	PN 08-1000	0 (
January February				
March April				
May June				
July August				
September October				
November December				
Final	0.00	0.00		0
S1747 (now FPN 08-1000) ARS				
Decemeber 31, 2022 Balance January	0.00	0.00		0
February March				
April May				
June July				
August September				
October November				
December Final	0.00	0.00		0 0

Closed Posted/Cancelled				In service	December														
		AFUDC	AFUDC		CWIP							Net o	of AFUDC						
	Total	Debt	Equity	Net CWIP	Inc AFUDC	Jan	uary Februar	/ March	1 4	April	May	June	July	August	Septembe	er October	November	December	Total
S1748(now FPN 08-1000) BI	SS Upgrade Pump	ping Plant HPFFFo	rced Cooling																
Decemeber 31, 2022 Balance	0.00	0.00		0 (		0													0
January				(			0												0
February				Ċ				0											0
March									0										0
April				·					•	0									0
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May											0	_							
June				(								0							0
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September				(												0			0
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November				(														)	0
December																		0	0
Final	0.00	0.00		0 (														-	-
i iilai	0.00	0.00			·														
S1927 Correction for S0981 Au																			
Decemeber 31, 2022 Balance	906,398.50	0.00	3	36 906,363		6,363													
January				(															
February				(															
March				(															
April																			
May																			
June																			
July																			
August																			
September																			
October																			
November																			
December Final	906,398.50	0.00	36	906,363	_														
FIIIdi	300,330.30	0.00	30	900,303															
L0808 Clean uo journal 5135																			
Decemeber 31, 2022 Balance	0.00	0.00		0 (															
January	0.00	0.00																	
February				Ċ															
March				Ċ															
April																			
May																			
June																			
July																			
August September																			
October																			
November																			
December																			
(Verified June 09 ) Total	0.00	0.00	0	0	-														
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Closed Posted/Cancelled AFUDC AFUDC  Total Debt Equity Net CWIP	December CWIP Inc AFUDC	January	February	March	<u>April</u>	May	Net o	of AFUDC July	August	September	October	November	December	<u>Total</u>	
Total all work orders         Total x075,737.07         42,401.00         69,237         72,964.099           Allowable Dec 2005 AFUDC         42,240.00         68,828         111,068           Total all work orders         73,075,167         73,075,167															
FPN 05-1001 December T.T.D. CWIP including AFUDC Monthly CWIP Net of AFUDC January February March April May June July August September October November December December	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 0 0	
Total CWIP	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Additions 2011 (In Service)  January February March April May June July August September October November	73.075,167		0	0	0	0	0	0	0	0	0	0	0	73,075,167 0 0 0 0 0 0 0 0 0 0 0	
Total In Service	73,075,167		0	0	0	0	0	0	0	0	0	0	0	73,075,167	0
FPN 05-1001 Total	73,075,167	0	0	0	0	0	0	0	0	0	0	0	Control Variance	73,075,167 73,075,167 0	

				December Cwip						Net	of AFUDC							
Total	Afudc Debt	Afudc Equity	Net Cwip	Inc AFUDC	<u>January</u>	February	March	<u>April</u>	May	<u>June</u>	<u>July</u>	<u>Au</u>	<u>igust</u>	September	October	November	December	Total
undant station	service																	
		0 0	200.976	200.976														
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149,899	(	0 0	149,899															
	10	1 334	149,434	149,434														
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U		1 334	149,434														·	1
•	200,976 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	### Audion service  200,976  0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	200,976 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	Audition service	Total	Total	Total	Total   Afudc Debt   Afudc Equity   Net Cwip   Inc AFUDC   January   February   March	Total	Total	Total	Total   Afudo Debt   Afudo Equity   Net Cwip   Inc AFUDO   January   February   March   April   April   March   April   March   April   March   April   April   March   April   March   April   April	Total Aludo Debt Aludo Equity Net Cwip  Total Aludo Debt Aludo Equity Net Cwip  200,976 0 0 0 200,976  200,976 0 0 0 0 200,976  200,976 0 0 0 0 0 200,976  200,976 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	Total   Alude Debt   Alude Equity   Net Cwip   Inc AFUDC   January   February   March   April   May   June   July   August   August   April   May   June   July   August   August   August   April   May   June   July   August   August	Total   Made Debt   Made Equity   Net Cuty   Property   Property	Total   Midd Delt   Ande Equity   Net Course   Net Follow   Net Foll	Note   Note	March   Marc

08-1000					December Cwip						Net of A	FUDC							
FPN 08-1000 HPFFMDAC& forced cooling	Total	Afudc Debt	Afudc Equity	Net Cwip	Inc AFUDC	January	February	March	<u>April</u>	<u>May</u>	<u>June</u>	<u>July</u>	Aug	gust	September	October	November	December	Total
S1745	ARSENAL SS-N	MDACS																	
Decemeber 31, 2022 Balance	2,600,972		0	2,600,972	2,600,972														2,600,972
January	0			0		C													0
February	0			0			0												0
March	0			0				0											0
April	0			0					0										0
May	0			0						0									
June	0			0							0								
July	0			0									0						
August	0			0	ĺ									0	)				
September	0			0											0				
October	0			0											ŭ	0	,		
November	0			0												· ·	0		
December	0			0													Ü	0	,
Final	2,600,972		0	2,600,972														Ü	
S1747	ARSENAL SS-H	IPFF Forced C	oolong System																
Decemeber 31, 2022 Balance	17,258,647			17,220,295	17,220,295														17,220,295
January	17,200,047	0,550	25,417	0	17,220,230	(													17,220,230
February				0			0												
March				0			U	0											0
				ŭ				U	0										0
April				0					U										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
Verified Jan 31, 2015	17,258,647	8,935.00	29,417.00	17,220,295															
	BI SS Upgrade																		
Decemeber 31, 2022 Balance	97,036		0		97,036														97,036
January	0			0		C													0
February	0			0			0												0
March	0		0					0											0
April	0	1		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	م ا
																		U	

08-1000					December Cwip							Net of	AFUDC						
FPN 08-1000 HPFFMDAC& forced cooling	Total	Afudc Debt	Afudc Equity	Net Cwip	Inc AFUDC	<u>January</u>	February	March	<u>Ap</u>	<u>oril</u>	May	June	July	August	Septem	ber Octobe	<u>Novembe</u>	er <u>December</u>	Total
A2145 MDACS & Forced Communications	4.005		- 00	4.044	4.044														
Decemeber 31, 2022 Balance January	4,665 0		5 36	4,614 0	4,614														
February	0			0				n											
March	0			0					0										
April	0			0					Ü	0									
May	0	ı		0							0								
June	0	,		0															
July	0			0															
August	0			0															
September	0			0															
October	0			0															
November	0			0															
December	0			0															
Final	4,665	15	5 36	4,614															
_	Total		Afudc Equity																
Total all work orders	20,462,064				0 0	0 (	) (	0											
Allowable Dec 2005 AFUDC Total allowable basis	20,462,064	9,051		0 <u>0</u> 20,423,226															
Total allowable basis	20,402,004	3,001	25,707	20,420,220															
FPN 05-1001		December P.T	Γ.D. CWIP includ	ling AFUDC	0														
		Monthly Cwip r	net of AFUDC		-														d
				January															
				February March				0	0										
				April					Ü	0									
				May							0								C
				June								0							
				July August										0					
				September															i
				October															(
				November															
			Total CWIP	December	- 0	(	) (	0	0	0	0	0		0	0	0	0	0 0	
					-														1
				January	20,423,226	(	n												20,423,226
				February		,		0											
				March					0										d
				April						0									C
				May June							0	0							
				July								U		0					
				August	l										0				0
				September	l											0			
				October November	l												0	0	
				December														<u> </u>	) .
			Total In Servic	е	20,423,226	(	) (	0	0	0	0	0		0	0	0	0	0 0	20,423,226
					00 400 000			n	^						^		^		00 400 000
			FPN 05-1001		20,423,226	(	0 (	0	0	0	0	0		0	0	0	0 Control	0 0	20,423,226.03

### DUQUESNE LIGHT COMPANY FUNDING PROJECT NUMBER 08-1002 HIGHLAND

			Charges	AFUDC <u>Debt</u>	AFUDC Equity	Net CWIP	December inc allow 2005 afudc	<u>January</u>	<u>February</u>	March	<u>April</u>	<u>May</u>	<u>June</u>	<u>July</u>	August	September	October	November	December	<u>Total</u>
L0564				69/138 KV Line																
		31-Dec-22		2,853	4,648		18,056,234													18,056,234
January February			0			0		0	0											0
March			0			0			U	0										0
April			0			0				Ū	0									ő
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	Elm al		40.050.004	0.050	4.040	0													0	0
	Final		18,056,234	2,853	4,648	18,048,733 18,048,733														
						10,040,733														
L0565			Highland S/S -	- 69/345 KV Line																
			_	AFUDC	AFUDC	•														
			Charges	Debt	Equity	Net CWIP														
		31-Dec-22	32,337,816	2,508	4,087		32,337,816													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							0
June July			0			0							U	0						0
August			0			0								U	0					0
September			0			0									Ü	0				0
October			Ö			ō										-	0			0
November			0			0												0		0
December						0													0	0
Veri	fied april 2	2014	32,337,816	2,508	4,087	32,331,221														
S0982			Highland S/S -	Conversion to 13	8 KV	1														
				AFUDC	AFUDC	•														
			Charges	Debt	Equity	Net CWIP														
		31-Dec-22	4,085,094	42	53	4,084,999	4,085,094													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
August						0									0					0
September October						0										0	0			0
November						0											U	0		0
December						0												0	0	0
2000201	Final		4,085,094	42	53														· ·	

### DUQUESNE LIGHT COMPANY FUNDING PROJECT NUMBER 08-1002 HIGHLAND

S0983			Charges	AFUDC <u>Debt</u> Conversion	AFUD( Equity to 138 KV		Net CWIP	December inc allow 2005 afudc	<u>January</u>	<u>February</u>	<u>March</u>	<u>April</u>	<u>May</u>	June	July	August	<u>September</u>	October	November	December	<u>Total</u>
January February March April May June July August September October November		31-Dec-22	Charges	AFUDC <u>Debt</u>	AFUDO <u>Equit</u> 4		Net CWIP 1,400,197 0 0 0 0 0 0 0 0 0 0	1,400,207	0	0	0	0	0	0	0	0	0	0	0		1,400,207 0 0 0 0 0 0 0 0 0 0 0
December	Final		1,400,207		4	6	1,400,197													0	0
January February March April May June July August September October November December	Final	31-Dec-22	Charges 303,582 0 0 0 0 0 0 0 303,582	AFUDC Debt	dotorized Switch AFUDO Equity 0	)	Net CWIP 303,582 0 0 0 0 0 0 0 0 0 0 0 0	303,582	0	0	0	0	0	0	0	0	0	0	0	0	
January February March April May June July August September October November December	Final	31-Dec-22	Charges 21,830 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	AFUDC Debt			Net CWIP 21,830 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	21,830	0	0	0	0	0	0	0	0	0	0	0	0	

### DUQUESNE LIGHT COMPANY FUNDING PROJECT NUMBER 08-1002 HIGHLAND

S2052	Charges Arsenal SS 30	AFUDC Debt	AFUDC Equity @ logans Ferry)	Net CWIP	December inc allow 2005 afudc	<u>January</u>	February	March	<u>April</u>	<u>May</u>	<u>June</u>	<u>July</u>	August	September	October	November	<u>December</u>	Ī	<u>otal</u>
January February March April May June July August September October November December		o 0	© logans Ferry)	0 0 0 0 0 0 0 0	365,822	0	0	0	0	0	0	0	0	0	0	0	O		365,822 0 0 0 0 0 0 0 0 0 0 0
Total all work orders Allowable Dec 2005 AFUDC Total allowable basis FPN 05-1002		5,407 5,407 5,407 December TTD CV Monthly CWIP Net		14,201 56,570,584	0														0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0
		December TTD CV	FPN 05-1002 Total		0 56,570,584	0	0	0	0	0	0	0	0	0	0	0	0	56,	570,584 0 0 0 0 0 0 0 0 0 0
		-	Total In Service	Total	56,570,584 56,570,584	0	0	0	0	0	0	0	0	0	0	0	0 Control Variance	56,	570,584 570,584 0

sed 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
84 L ember 31, 2021	ogans Ferry - 345K 8,394,122.29	V Bus		8,394,122.29	8,394,122					_		_						8,394,122
ry	0,394,122.29	-	-	6,394,122.29	0,394,122	0												0,394,122
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ember																	0	0
Final	8,394,122.29	-	-	8,394,122.29														
5 0	heswick AT SS - R	emove Trans																
mber 31, 2021	1,852,640.46	-	-	1,852,640.46	1,852,640													1,852,640
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ember				-												0		0
ember		-															0	0
Final	1,852,640.46	-	-	1,852,640.46														
6 L	ogans Ferry - Insta	I 345KV Auto																
ember 31, 2021	15,934,585.61	-	-	15,934,585.61	15,934,586													15,934,586
ary Jary						0	0											0
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ember																	0	ō
Final	15,934,585.61	-	-	15,934,585.61														
88 L	ogans Ferrry - 138	KV Line Pos																
ember 31, 2021	818,920.27	-	-	818,920.27	818,920		_											818,920
ry ary						0	0											0
aiy I							U	0										0
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ember		-														·	0	ő
Final	818,920.27	-	-	818,920.27														
0 cancelled L	ongs Ferry S/S - 13	8 KV Line Pos C	ancelled															
nber 31, 2021	-			-	0													0
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sed Posted/cancelled		(eliminate colfax)			In service  December													
sou i osteu/caricericu	Charges	AFUDC Debt	AFUDC Equity	Net CWIP	Bal Inc AFUDC	January	February	March	<u>April</u>	May	June	July	August	September	October	November	December	Total
91 Cancelled ember 31, 2021	Logans Ferry S/S -	· 138 KV Line Pos			0													(
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Final	-	-															· ·	,
2 Cancelled	Logans Ferry S/S	120 KV Line Box															-	
mber 31, 2021	Logans Perry 5/5 -	- 136 KV LINE POS	-	-	0													(
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Final	-	-	-	-													-	
13	Cheswick West S/S	S - 138 KV Line Po	)S															
mber 31, 2021	8,399,316.56	-		8,399,316.56	8,399,317													8,399,317
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nber Final	8,399,316.56	-		8,399,316.56													0	(
		-		6,399,316.56														
ember 31, 2021	Logans Ferry 138k	v Tie Bkr Pos			0													(
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	Logans Ferry Tran	smission Line Wo	rk														F	
er 31, 2021	1,784,951.00	1,027.21	3,244.38	1,780,679.41	1,780,679	0												1,780,679
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Final	1,784,951.00	1,027.21	3,244.38	1,780,679.41														

sed Posted/cancelled		AFUDC	AFUDC		December Bal														
29	Charges Trf Z50 from L0684	<u>Debt</u>	Equity	Net CWIP	Inc AFUDC	January	February	March	<u>April</u>	May	<u>June</u>	July	Augu	ust Septer	mber	October	Novembe	<u>December</u>	Total
cember 31, 2021	362,364.00	-	-	362,364.00	362,364														
uary ruary				-															
rch *xfer to COR unitization				-				0											
ril				-															
av ne				-							0								
ly				-							o o	0							
gust				-										0					
eptember etober				-											0				
ovember				-															
ecember	362,364.00			362,364.00															
Final	362,364.00	-	-	302,304.00															
	Trf Z51 from L0684																		
ecember 31, 2021	338,487.00	-	-	338,487.00	338,487														
anuary ebruary				-															
arch *xfer to COR unitization				-				0											
oril 98951.to cor in april																			
lay une											0								
ily				-								0							
ugust eptember														0	0				
eptember ctober															U				
lovember				-															
ecember Final	338,487.00			338,487.00															
		_		330,407.00															
731	Trf Z52 from L0684			899,335.00	200 005														
ecember 31, 2021 nuary	899,335.00	-	-	899,335.00	899,335														
ebruary				-															
arch *xfer to COR unitization								0											
oril 121351 to cor in april ay																			
ine				-							0								
lly ugust				-								0		0					
eptember				-										0	0				
ctober				-													0		
ovember ecember				-															
Final	899,335.00	-	-	899,335.00															
7700	Trf Z53 from L0684																		
0732 ecember 31, 2021	497,068.00		-	497,068.00	497,068														
inuary	,			-	,														
ebruary arch				-				0											
arch oril								U											
ay				-															
ne ly											0	0							
igust												U		0					
eptember				-											0				
ctober																			
ecember				-															
Final	497,068.00		-	497,068.00															
0733	Trf Z54 from L0684																		
ecember 31, 2021	763,326.00			763,326.00	763,326														
nuary Bruary						0	0												
ırch				-			0	0											
ril				-					0										
у											0								
ne ly					1						U	0							
gust				-	1									0					
ptember tober				-											0				
ovember																			
ecember	763,326.00			-	1														l

DUQUESNE LIGHT COMPANY FUNDING PROJECT NUMBER 08-100:	3 LOGANS FERRY(e	liminate colfax)			Closed posted In service													
Closed Posted/cancelled	Charges	AFUDC <u>Debt</u>	AFUDC Equity	Net CWIP	December Bal Inc AFUDC	January	February	March	<u>April</u>	May	June	July	August	September	October	November	December	Total
L0734 December 31, 2021	198,034.00			198,034.00	198,034													
January				-														
February March				-														
April				-														
May				-														
June July											0		0					
August				-														
September October				-										0				
November																		
December				-														
Final	198,034.00	•		198,034.00														
L0735 December 31, 2021	Trf Z152 from L0684 702,226.00		-	702,226.00	702,226													
January				-		0	0											
February March from COR to adds unitization							U	0										
April 82098 from cor to adds				-					0									
May June				-							0							
July				-							Ü		0					
August				-									(	)				
September October				-										0		0		
November																0		
December Final	702,226.00			702,226.00													0	
L0736	Retire Colfax Highla	nd																
December 31, 2021	Removal Only																	
January February																		
March																		
April																		
May June																		
July																		
August																		
September October																		
November																		
December																		
Final Total																		
S1545 December 31, 2021	Ckt Z55 Rep Protect 55,734.31	ion Cheswick SS		55,734.31	55.734													55,734
January	,			-		0												0
February March				-			0	0										0
April								Ü	0									0
May				-						0								0
June July				-							0		0					0
August													Ŭ (	)				0
September				-										0		_		0
October November				:												0 0		0
December																	0	ő
Final	55,734.31	-	-	55,734.31														
<b>S1714</b> December 31, 2021	Cheswick Sub Instal 7,854.24	I Relay protectio	n .	7,854.24	7 854													7,854
January	7,004.24	-		7,004.24	7,034	0												0
February				-			0	_										0
March April				-				0	0									0
May				-					Ü	0								0
June				- :							0		0					0
July August				-									0	)				0
				-									,	0				0
September					1											0		0
September October				-												U		ı v
September October November				-												0	n	0
September October	7,854.24															0	0	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	<u>April</u>	<u>May</u>	<u>June</u>	July	August	September	October	November	December	Total
S1731 E	BI SS Auto Transfe	ormer Capital Spa								_								
December 31, 2021 January	-	-	-	-	0	0												0
February				-		-	0											0
March				-				0										0
April May				-					0	0								0
June										U	0							0
July				-								0						0
August September				-									0					0
October														0	c	)		0
November				-												0		ō
December Repointed to non DTEP FPN	-	-	-	-													0	0
S1732 (	Cheswick Wyd SS	- Capital Spare Au	to (no Longer D	TEP)														
December 31, 2021	-	-	-	-	0													0
January February						0	0											0
March				:			U	0										0
April				-				-	0									0
May				-						0								0
June July				-							0	0						0
August												0	0					ō
September				-										0				0
October															C	)		0
November December																0	0	0
Repointed to non DTEP FPN	-		-	-													Ü	
\$1737 I	Ilinois SS upgrade	Z57		200 404 66	200.402													200 402
December 31, 2021 January	300,101.66	-	-	300,101.66	300,102	0												300,102 0
February				-		· ·	0											ő
March				-				0										0
April May				-					0	0								0
June										U	0							0
July				-								0						0
August				-									0	_				0
September October				-										0	C	,		0
November				-												0		ő
December				-													0	0
Final	300,101.66	-	-	300,101.66														
A1624 F December 31, 2021	Purchase Property 40,718.00	/ - Allegheny Land -	Trust - 629-B-1	40,718.00	40,718													40,718
January				-		0												0
February				-			0	0										0
March April				-				0	0									0
May									3	0								0
June				-							0							0
July August				-								0	0					0
September				- :									U	0				0
October				-										ŭ	C	)		0
November				-												0		0
December final	40,718.00			40,718.00													0	0
S1783 (	Colfax SS Eliminat	te Substation																
December 31, 2021	-	-	-	-	0													0
January				-		0												0
February March				-			0	0										0
April								0	0									0
May				-						0								0
June				-							0							0
July August												0	0					0
September													·	0				ő
October				-											C	)		0
November December				-												0	0	0
Final		-	-	<del></del>													U	U

	Charges	AFUDC Debt	AFUDC Equity	Net CWIP	December Bal Inc AFUDC	January	February	March	<u>April</u>	May	June	July	August	September	October	Novembe	<u>December</u>	Total
50 repointed to 08-1024 P	lum SS Upgrade Z5	4 protection equ	uipt 40.00		-													0
cember 31, 2021 uary	16.73	6.04	10.69	-	-	0												0
ruary				-		· ·	0											ŏ
ch .								0										0
				-					0									ō
				-						0								0
•				-							0							0
				-								0						0
ust				-									0					0
ember				-										0				0
ober .				-											(	) _		0
ember				-												C		0
ember Final	16.73	6.04	10.69														0	· ·
ıs v	orth CC ungrado 7	E protection																
ember 31, 2021	51,324.11	-	-	51,324.11	51,324													51,324
ary				-		0												0
ruary				-			0											0
ch				-				0										0
									0	•								0
<i>(</i>										0								0
ne .				-	1						0	•						0
y aust				-								0	0					0
gust ptember													U	0				0
tober				- :										0	(	)		0
vember				-											,	Ć	,	0
cember																	0	ō
Verified June 2011	51,324.11	-	-	51,324.11														
047 U	niversal SS-Upgrad	e Z152 equip																
cember 31, 2021	741,599.00	-	-	741,599.00	741,599													741,599
uary				-		0												0
ruary				-			0	_										0
ch				-				0										0
i				-					0	0								0
/ e										U	0							0
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ust				- :								U	0					0
tember													·	0				ő
ober				-										Ü	(	)		ő
vember															,	Č	)	ŏ
cember																	0	0
Final	741,599.00	-	-	741,599.00														
148 D	ravosburg SS-Upg	ade Z78 equip																
cember 31, 2021	260,734.11	-	-	260,734.11	260,734													260,734
uary			_	-		0												0
ruary								_										0
ch								0										0
				-					0	0								0
•										U	0							0
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ust				-	1							3	0					ő
tember				-									·	0				ő
ber				-											(	)		0
ember				-												C	)	0
ember				-													0	0
Final	260,734.11	-	-	260,734.11														
Ż A	rsenal SS 308 Line	terminal ( @ log	ans Ferry)															
ember 31, 2021	-	-	-	-	0													0
uary				-		0												0
ruary				-			0	-										0
ch				-				0	-									0
				-					0									0
				-						0	0							0
rangint to 08 1002											U	0						0
ust												U	0					0
tember													U	0				0
ober				- :										3	(	)		0
ember				- :											,	, c	,	0
ember				-													0	ő
Repointed to Non DTEP FPN	-	-	-	-													٦	-
					1													

DUQUESNE LIGHT COMPANY FUNDING PROJECT NUMBER 08-10	03 LOGANS FERRY(eliminate colfax)		Closed posted In service														
Closed Posted/cancelled  Total all work orders Allowable Dec 2005 AFUDC	Charges         AFUDC Debt Potal         AFUDC Equit           Total         AFUDC Debt AFUDC AFUDC Equit         AFUDC Set AFUDC Equit           42,403,458.35         1,033.25         3,2	ty Net CWIP Equity Net CWIP 55.07 42,399,170.03	December Bal Inc AFUDC	January	<u>February</u>	<u>March</u>	<u>April</u>	<u>May</u>	<u>June</u>	July	August	September	October	November	December	Total	
Total allowable basis FPN 05-1003	December TTD CWIP inclu Monthly CWIP Net of AFUE		0	0												0 0 0	
	1,051,885.00 1,051,885.00	February March April May June		Ü	0	0	0	0	0							0 0 0 0	
		July August September October November December								0	0	0	O	0	0	0 0 0 0 0	
	FPN 05-1  Dec 31, 2010 in service ba		42,399,170	0	0	0	0	0	0	0	0	0	0	0	0	0	0
AFUDC reversal April 2008	Dec 31, 2010 in Service ba	January February March April May June July August September October November	42,399,170	0	0	0	0	0		0				0		0 0 0 0 0 0 0	
Al ODO TOTOTSAI April 2000	Total In s	December ervice 2008	42,399,170	0	0	0	0	0	0	0	0	0	0		0	0 42,399,170	42,399,170
		Total FPN	42,399,170	0	0	0	0	0	0	0	0	0	0		0 Control	42,399,170 42,399,170	42,399,170

### DUQUESNE LIGHT COMPANY FUNDING PROJECT NUMBER 05-1004 COLLIER

	<u>Charges</u>	AFUDC <u>Debt</u>	AFUDC Equity	Net CWIP	December CWIP Inc AFUDC	<u>January</u>	<u>February</u>	<u>March</u>	<u>April</u>	<u>May</u>	<u>June</u>	<u>July</u>	August	September	October	November	December	<u>Total</u>
S0996	Collier S/S - R	econf 304 Line				-	· · · · · · · · · · · · · · · · · · ·											
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									0
April May	0			0					U	0								0
June	0			0						U	0							1
July	0			0							Ü	0						ŏ
August	0			0								·		0				ő
September	0			0										0				0
October	0			0											0	)		0
November	0			0												0		0
December	0	0		0													0	0
Final	667,550	0		0 667,550														
L0718	Reconfigure 3	304 line to 301																
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 December		0		0												0	,	,
Final	882,284	0		0 882,284													U	٥
Filidi	002,204	U		0 002,204														
S1572		Repl Prot Relay																
December 2021	327,136	0		0 327,136	327,136													327,136
January				0		0												0
February March				0			0	0										0
April				0				U	0									0
May				0					U	0								0
June				0						U	0							0
July				0							Ū	0						0
August				0								Ü		0				0
September				0										0				0
October				0										-	0			0
November				0	1											0		l ő
December		0		0	1												0	اه ار
Final	327,136	0		0 327,136	1													1
					1													1

### DUQUESNE LIGHT COMPANY FUNDING PROJECT NUMBER 05-1004 COLLIER

Total all work orders Allowable Dec 2005 AFUDC Total allowable basis	<u>Charges</u> <u>Total</u> 1,876,970	AFUDC Debt  AFUDC Debt  0 0	AFUDC Equity AFUDC Equity	Net CWIP  Net CWIP  1,876,970  1,876,970	December CWIP Inc AFUDC	<u>January</u>	February	<u>March</u>	<u>April</u>	<u>May</u>	June	July	<u>August</u>	September	October	November	<u>December</u>	<u>Total</u>
		December TTD CW Monthly CWIP Net o		January February March April May June July August September October November December	0	0	0	0	0	0	0	0	(	0		0	0	000000000000000000000000000000000000000
			total In service	January February March April May June July August September October November December	1,876,970	0			0	0	0	0	(	0	0			1,876,970 0 0 0 0 0 0 0 0 0 0 0
			Grand total		1,876,970	0	0	0	0	0	0	0	(	0	C		0 control	1,876,970 1,876,970

### DUQUESNE LIGHT COMPANY FUNDING PROJECT NUMBER 05-1005 BRUNO ISLAND

L0566	Bri	Total unot Island SS - Co	AFUDC Debt	AFUDC <u>Equity</u>	Net CWIP	December CWIP Inc AFUDC	<u>January</u>	February	<u>March</u>	<u>April</u>	<u>May</u>	<u>June</u>	<u>July</u>	August	September	October	November	December	<u>Total</u>
January February March April May June July August September October November December	December 31, 2021	847,555 847,555	0.00	0.00	847,555.00 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 0.00 0.00	847,555	0	0	0	0	0	0	0		0 0	0	0	0	847,555 0 0 0 0 0 0 0 0 0 0 0 0
January February March April May June July August September October November December	December 31, 2021	1,118,585	0.00	0.00	1,118,584.78 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 1,118,584.78	1,118,585	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 0 0 0 0 0 0
January February March April May	Bro December 31, 2021	unot Island SS - Ins 18,018,685	st 345 KV Line 0.00	0.00	18,018,685.17 0.00 0.00 0.00 0.00	18,018,685	0	0	0	0									18,018,685 0 0 0 0
June July August September October November December		0 0 0 0 0 18,018,685	0.00	0.00	0.00 0.00 0.00 0.00 0.00 0.00 0.00 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 0 0 0 0

### DUQUESNE LIGHT COMPANY FUNDING PROJECT NUMBER 05-1005 BRUNO ISLAND

S1000 Cancell	Per	<u>Total</u>	AFUDC <u>Debt</u> nstall 345KV Line	AFUDC <u>Equity</u>	Net CWIP	December CWIP Inc AFUDC	<u>January</u>	<u>February</u>	<u>March</u>	<u>April</u>	<u>May</u>	<u>June</u>	<u>July</u>	<u>August</u>	September	October	November	December	<u>Total</u>	٦
5 1000 Caricer	December 31, 2021	anot island 55-li	iistaii 545KV Liile		0.00	0														
January																				
February March																				
April																				
May																				
June July																				
August																				
September																				
October					0.00											0				
November December					0.00												0			
	Final	0	0.00	0.00	0.00															
S1001 Cancel			nstall 345KV Line																	
January	December 31, 2021	0			0.00 0.00	0														
February					0.00															
March					0.00															
April					0.00															
May June					0.00 0.00															
July					0.00															
August					0.00															
September October					0.00 0.00															
November		0			0.00												0			
December																				
	Final	0		0.00	0.00															
S1002 Cancel	December 31, 2021	unot Island SS -	Install Breaker		0.00	0														
January	December 31, 2021	U			0.00	U														
February					0.00															
March April					0.00															
Aprii May					0.00															
June					0.00															
July					0.00															
August September					0.00 0.00															
October					0.00															
November					0.00												0			
December	Final	0	0.00	0.00	0.00															
00050					0.00															
S2053	December 31, 2021	senal SS 304 & 3 0	0.00	ollier& BI) 0.00	0.00	0													0	
January		0			0.00		0												0	
February March		0			0.00 0.00			0	0										0	
April		0			0.00				U	0										
May		0			0.00					· ·	0								0	)
June		0			0.00							0								)
July		0			0.00								0		0					)
August September		0			0.00 0.00										0 0					
October		0			0.00										· ·	0			0	
November		0			0.00												0		0	
December	Cancelled	0	0.00	0.00	0.00													0	0	)
	ounomou –																			

### DUQUESNE LIGHT COMPANY FUNDING PROJECT NUMBER 05-1005 BRUNO ISLAND

Total all work orders Allowable Dec 2005 AFUDC Total allowable basis	<u>Total</u> <b>Total</b> 19,984,825	AFUDC Debt AFUDC Debt 0.00 0.00	AFUDC Equity AFUDC Equity 0.00 0.00		December CWIP Inc AFUDC	<u>January</u>	<u>February</u>	<u>March</u>	<u>April</u>	<u>May</u>	<u>June</u>	<u>J</u>	лly	<u>August</u>	<u>September</u>	October	November	<u>December</u>	<u>Total</u>	ļ
	,	Monthly CWIP Net o		January Febraury March April May June July August September October November December total Cwip	0	0	0	c	0	0		0	0	0	0	0	0	0	000000000000000000000000000000000000000	
		h		January Febraury March April May June July August September October November December Total In Service	19,984,825	0	0	c	0	0		0	0	0	0	0	0	0 0	19,984,825 0 0 0 0 0 0 0 0 0 0 0 0 0 0	
				Grans total FPN	19,984,825	0	0	C	0	0		0	0	0	0	0	0	0 Control Variance	19,984,825 19,984,825 0	I

### DUQUESNE LIGHT COMPANY FUNDING PROJECT NUMBER 08-1008 WILMERDING

In service Closed Post		<u>Total</u>	AFUDC <u>Debt</u>	AFUDC Equity	Net CWIP	December CWIP Inc AFUDC	<u>January</u>	<u>February</u>	<u>March</u>	<u>April</u>	<u>May</u>	<u>June</u>	<u>July</u>	<u>August</u>	September	<u>October</u>	November	December	<u>Total</u>
January February March April May June July August September October	December 31, 2021		68.00	111.00	1,630,644 0 0 0 0 0 0 0 0	1,630,823	0	0	0	0	0	0	0	0	0	0			1,630,823 0 0 0 0 0 0 0 0 0 0
November December	Final	1,630,823	68	111	0 0 1,630,644												0	0	0
January February March April May June July August September October November December	December 31, 2021	109,772 0 0 0 0 0 0 0 0	RELAYS Z-76 DRAV 0.00	OSBURG 0.00	109,772 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	109,772	0	0	0	0	0	0	0	0	0	0	0	0	109,772 0 0 0 0 0 0 0 0 0 0 0
January February March April May June July August September October November December	December 31, 2021	74,345 74,345	-787	-1,605.27 -1,605.27	76,737 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	76,737	0	0	0	0	o	0	0	0	0	0	0	0	76,737 0 0 0 0 0 0 0 0 0 0 0 0

### DUQUESNE LIGHT COMPANY FUNDING PROJECT NUMBER 08-1008 WILMERDING

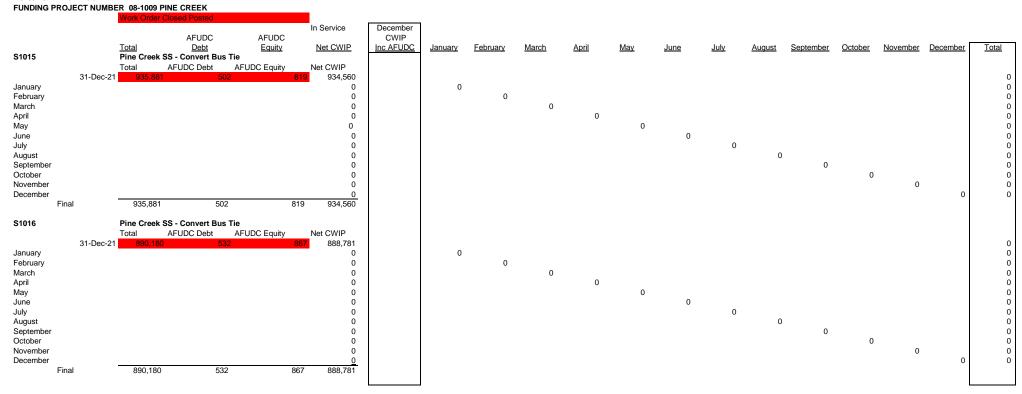
In service Closed Posted  Total S1768 Wilmerding SS Rearrange Z50 and Z51	<u>Debt</u> <u>E</u>	FUDC quity Net CWIP	December CWIP Inc AFUDC	<u>January</u>	<u>February</u>	<u>March</u>	<u>April</u>	<u>May</u>	<u>June</u>	<u>July</u>	<u>August</u>	September	October	November	December	<u>Total</u>
December 31, 2021   207,899	0.00  AFUDC Debt AFUD  -719 68	0.00 207,899 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	207,899	0	0	0	°I	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 0 0
С	December TTD CWIP inc AF	TUDC	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 0 0 0 0 0 0 0
	Total CW	January February March April May June July August September October November December	2,025,231	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 0 0 0
		Total	2,025,231	0	0	0	0	0	0	0	0		0	0	0 Control Variance	2,025,231 2,025,231 0

### **DUQUESNE LIGHT COMPANY**

FUNDING PROJECT NUMBER 08-1009 PINE CREEK In Service December **AFUDC** AFUDC **CWIP** Inc AFUDC <u>Total</u> <u>Debt</u>

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

### DUQUESNE LIGHT COMPANY



#### DUQUESNE LIGHT COMPANY

FONDING FROSECT NOMB	Work Order C																		
Total all work orders Allowable Dec 2005 AFUDC Total allowable basis	Total  Total  5,610,124	AFUDC <u>Debt</u> <b>AFUDC Debt</b> 4,389 4,389	AFUDC Equity AFUDC Equity 8,697 8,697		December CWIP Inc AFUDC	<u>January</u>	February	<u>March</u>	<u>April</u>	<u>May</u>	<u>June</u>	<u>July</u>	<u>August</u>	<u>September</u>	October	November	<u>December</u>	<u>Total</u>	
		December CWIP in Monthly CWIP Net (		January February March April May June July August September October November December	0	0	0	0	0	0	0	0	0	0	0	0	0	0 0 0 0 0 0 0 0 0	
	Beginning plan	nt in service	Total CWIP	January February March April May June July August September October November December	5,610,124	0	0	0	0	0	0	0	0	0	0	0	0	5,610,124 0 0 0 0 0 0 0 0 0 0 0 0	
			FPN 08-1009 Total		5,610,124 5,610,124	0	0	0	0	0	0	0	0		0	0	-	5,610,124 5,610,124 5,610,124 0	

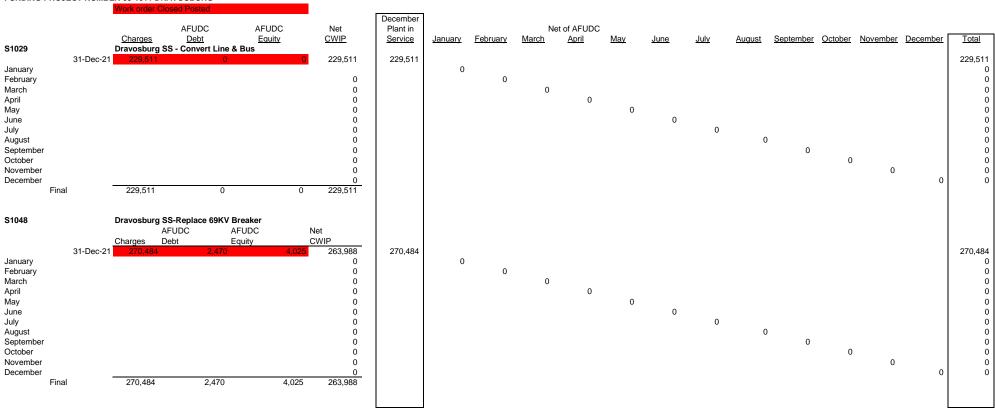
#### DUQUESNE LIGHT COMPANY FUNDING PROJECT NUMBER 08-1010 NORTH

ork Order	Closed/I	Posted		. = = .		In Service	December													
017		Dec-21	Charges North SS - Conv	AFUDC Debt ert 69KV Line 1.740	AFUDC Equity	Net CWIP 1.601.079	Plant in Service Bal.	January	February	March	et of AFUDC April	May	<u>June</u>	<u>July</u>	August	September	October	November	December	<u>Total</u>
nuary ebruary arch oril ay ne ly gust eptember		Dec-21	0 0	1,740	2,033	0 0 0 0 0 0 0	1,003,033	0	0	0	0	0	0	0	0	0				1,003,0
tober vember cember	Final	_	1,605,655	1,740	2,835	0 0 0 1,601,079											0	0	0	
nuary bruary arch vril ay ne ly gust ptember		Dec-21	North SS - Conv Charges 726,555	ert 69KV Line AFUDC Debt 854	AFUDC Equity 1,390	Net CWIP 724,310 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	726,555	0	0	0	0	0	0	0	0	0				726,5
tober vember cember	Final	-	726,555 North <b>SS - Insta</b>	854 Il 138KV Line Pos.		0 0 0 724,310											0	0	0	
nuary oruary rch ril		Dec-21	Charges 651,212	AFUDC Debt 28	AFUDC Equity 45	Net CWIP 651,139 0 0 0	651,212	0	0	0	0									651,2
ust tember ober rember						0 0 0 0 0 0					Ü	0	0	0	0	0	0	0	0	
	Final	-	651,212	28	45	651,139													ŭ	

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

Work Order Closed/Posted	ic oo foro no			In Service	December													
Total all work orders	Charges Total 2,983,421	AFUDC Debt AFUDC Debt 2,622	AFUDC Equity AFUDC Equity 4,271	Net CWIP Net CWIP 2,976,528	Plant in Service Bal.	<u>January</u>	February	Ne <u>March</u>	et of AFUDC April	May	<u>June</u>	July	August	September	October	November	December	<u>Total</u>
Allowable Dec 2005 AFUDC	2,303,421	2,622	4,271															
Total allowable basis				2,983,421														
FPN 05-1010		December CWIP in Monthly CWIP Net		January														0 0 0
	0			February March														0
				April														0
				May														0
				June July														0
				August														0
				September October														0
				November														0
			T O. M. ID	December			•			•	•							0
			Total CWIP		0	0	0	0	0	0	0	C	0	0	0	0	0	0
		December Plant In	Service		2,983,421													2,983,421
				January February		0	0											0
				March			U	0										0
				April					0									0
				May June						0	0							0
				July							ŭ	O	)					0
				August									0	0				0
				September October										0	0			0
				November												0		0
			Total In Service	December	2,983,421	0	0	0	0	0	0	C	) 0	0	0	0	0	2,983,421
			TOTAL III DELVICE			U		U	U	J	J	U	, 0	U			U	
			FPN 05-1010 Tota		2,983,421	0	0	0	0	0	0	C	0	0	0	0	0 Control Variance	2,983,421 2,983,421 0

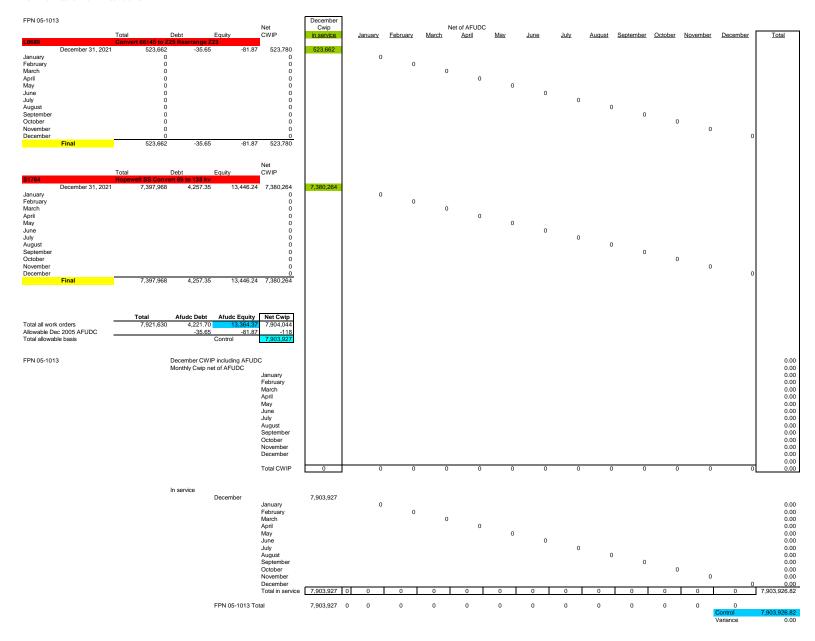
#### DUQUESNE LIGHT COMPANY FUNDING PROJECT NUMBER 05-1011 DRAVOSBURG



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

		Closed Posted		l														
Total all work orders Allowable Dec 2005 AFUDC Total allowable basis	Charges Total 499,995	AFUDC <u>Debt</u> <b>AFUDC Debt</b> 2,470 2,470	AFUDC Equity AFUDC Equity 4,025 4,025	Net <u>CWIP</u> <b>Net CWIP</b> 493,499 6,495 499,995	December Plant in <u>Service</u>	<u>January</u>	<u>February</u>	N <u>March</u>	let of AFUDC <u>April</u>	<u>May</u>	<u>June</u>	<u>July</u>	<u>August</u>	September	October	November	<u>December</u>	<u>Total</u>
FPN 05-1011		December CWIP in Monthly Cwip net of	f AFUŌC	January February March April May June July August September October November December			0	0	0	0	0	0	C	0	0	0		
		December Plant in s	service bal	January February March April May June July August September October November December	499,995	0	0	0	0	0	0	0	c	0	0	0	0	499,995
			FPN 05-1011 Total		499,995	0	0	0	0	0	0	0	C		0	0	0   Control Variance	

#### DUQUESNE LIGHT COMPANY FUNDING PROJECT NUMBER 05-1013 HOPEWELL



DUQUESNE LIGHT COMPANY FUNDING PROJECT NUMBER 08-1014 VALLEY

FUNDING P	ROJECI NUMBER 08	-1014 VALLEY work order close	d Posted																
S1034		<u>Total</u>	AFUDC Debt	AFUDC <u>Equity</u>	n-Service Net CWIP	December (Dec Ytd) Inc AFUDC	January	<u>February</u>	March	Net of AFUDC <u>April</u>	<u>May</u>	<u>June</u>	<u>July</u>	August	September	October	November	December	<u>Total</u>
January February March April May June July August September October November December	December 31, 2021	4,008,990 0 0 0 0 0	1,126	1,835	4,006,029 0 0 0 0 0 0 0 0 0 0	4,008,990	0	0		0	0	0	0	0	0	0	0	0	4,008,990 0 0 0 0 0 0 0 0 0 0
S1581	Final	4,008,990	1,126 ograde Ckt 66141 Pr	1,835	4,006,029														
January February March April May June July August September October November December Total	December 31, 2021	20,164 0 0	139	329	19,695 0 0 0 0 0 0 0 0 0 0	19,695		0	(	0	0	0	0						0 19,695 0 0 0 0 0 0 0 0 0
January February March April May June July August September October November December	Final  Repointed to newnon December 31, 2021	20,164  DTEP fpn Cl	139 neswick SS Inst Z-84 0	329 138kv line pos <mark>i</mark> ti 0	19,695 ion 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0	0	0										0	

# DUQUESNE LIGHT COMPANY FUNDING PROJECT NUMBER 08-1014 VALLEY

TONDING FROME TO NOMBER OF	work order clos	sed Posted		l															
Total all work orders Allowable Dec 2005 AFUDC Total allowable basis	Total Total 4,029,154	AFUDC <u>Debt</u> <b>AFUDC Debt</b> 1,265 1,126	AFUDC <u>Equity</u> <b>AFUDC Equity</b> 2,164 1,835	In-Service Net CWIP Net CWIP 4,025,724 2,961 4,028,685	December (Dec Ytd) Inc AFUDC	January	February	<u>March</u>	Net of AFU <u>April</u>		<u>May</u>	<u>June</u>	July	<u>August</u>	<u>September</u>	October	<u>November</u>	<u>December</u>	<u>Total</u>
FPN 05-1014		December CWIP inc Monthly CWIP Net o	f AFŪDC	January February March April May June July August September October November December	0	0	0			0	0	0	0	0		0	0	0	0 0 0 0 0 0 0 0 0 0
	1	In Service Additions		January February March April May June July August September October November December	4,028,685	0	0		0	0	0	0	0	0	0	0	0	0	4,028,685 0 0 0 0 0 0 0 0 0 0 0
		Total Plant In Service	е		4,028,685	0	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 Control Variance	4,028,685 4,028,685 0

## DUQUESNE LIGHT COMPANY

FUNDING PROJECT NUMBER 08-1016 AMBRIDGE	

In service

S1249		Total Ambridge S	AFUDC Debt S Convert to 138 kV	AFUDC <u>Equity</u>	Net <u>CWIP</u>	December (Dec Ytd) Inc AFUDC		<u>February</u>	<u>March</u>	Net of AFUDC <u>April</u>	<u>May</u>	<u>June</u>	<u>July</u>	August	September	October	November	<u>December</u>	<u>Total</u>
	December 31, 2021	0	0		0 0	0												ŀ	0
January		0			0		0											ŀ	0
February		0			0			0										ŀ	0
March		0			0				0	•								ŀ	0
April		0			0					0	0							ŀ	0
May		0			0						0	0						ŀ	0
June July		0			0							U	0					ŀ	0
August		0			0								U					ŀ	0
September		0			0									·	,			ŀ	0
October		0			0										U	0		ŀ	0
November		0			0											U	0	ŀ	١
December		0			0												0	0	0
Boombon	final	0	0		0 0													ĭ	ĭ
																		ŀ	1
			AFUDC	AFUDC	Net														
		Total	<u>Debt</u>	<u>Equity</u>	<u>CWIP</u>													ŀ	1
L0769		Ambridge S	S Eliminate transmis															ŀ	1
1	December 31, 2021	0	0		0 0	0												ŀ	l
January		0			0		0	0										ŀ	l
February March		0			0			U	0									ŀ	1
April		0	0		0 0				U	0								ŀ	l
May		0	U		0 0					U	0							ŀ	1
June		0			0						U	0						ŀ	i l
July		0			0							O	0					ŀ	i l
August		0			0								O		1			ŀ	í l
September		0			0	1	1											ŀ	i
October		0			0	1	1								0	0		ŀ	i
November		0			0											ŭ	0	ļ	1
December		Ö			0												· ·	0	i
	final	0	0		0 0													ŭ,	1

#### DUQUESNE LIGHT COMPANY FUNDING PROJECT NUMBER 08-1016 AMBRIDGE In service December (Dec Ytd) Inc AFUDC AFUDC AFUDC Net Net of AFUDC Total Debt CWIP January September October November December Equity February April May June August Total AFUDC Debt AFUDC Equity Net CWIP Total Total all work orders Allowable Dec 2005 AFUDC 0 Total allowable basis FPN 08-1016 December CWIP including AFUDC Monthly CWIP Net of AFUDC 0 0 0 0 0 0 0 0 0 0 January February March April May June July August September October November December FPN 08-1016 Total 0 0 January February In service 0 0 0 0 0 0 0 0 March 0 April 0 May June July 0 August September October November 0 December In Service Total 0 0 Grand Total 0 0 0 0 0 0 0 0 0 0 Control

Variance

0

## DUQUESNE LIGHT COMPANY FUNDING PROJECT NUMBER 08-1017 CRESCENT

		<u>Total</u>	AFUDC <u>Debt</u>	AFUDC Equity	n-Service Net CWIP	December (Dec Ytd) Inc AFUDC	January	<u>February</u>	March	Net of AFUDC April	<u>May</u>	<u>June</u>	<u>July</u>	<u>August</u>	September	October	November	n <u>December</u>	Total
S1037		Crescent - Exter	nd 138kV Buses					•											
January February March April May June July August September	December 31, 2021	2,911,490 0 0 0 0 0 0 0 0	426.78	695.28	2,910,368 0 0 0 0 0 0 0 0	2,911,420	0	0		0	0	0	0	C	0 0				2,911,420 0 0 0 0 0 0 0 0 0 0
October					0											0	0		0
November December					0												0	0	0
	Final	2,911,490	427	695	2,910,368														
L0648		Crescent Phillip	s Transm Line work	(sb be cancelled?)															
	December 31, 2021	0	0.00	0.00	0	0													0
January February		0			0		0												0
March		0			0			0		0									0
April		0			0					0									0
May June		0			0						0	0							0
July		0			0							U	0						0
August		0			0									C					0
September October		<b>0</b>			0										0	0			0
November		0			0											0	0	į	0
December		0			0													0	
Verified	December 31, 2011	0	0	0	0														
S1765			ert Z23 to Z25 and Z																
January	December 31, 2021	441,371 0	0.00	0.00	441,371 0	441,371	0												441,371 0
February		U			0			0											0
March					0					0									0
April May					0					0	0								0
June		0			0						U	0							0
July		0			0								0						0
August September		0			0									C	0				0
October		Ö			0										ŭ	0			0
November		0			0												0		0
December	Final	441,371	0.00	0.00	441,371													0	
		,	2.00	2.00	,		]												
						ļ	I												I

## DUQUESNE LIGHT COMPANY FUNDING PROJECT NUMBER 08-1017 CRESCENT

Total all work orders Allowable Dec 2005 AFUDC Total allowable basis	Total Total 3,352,861	AFUDC <u>Debt</u> <b>AFUDC Debt</b> 400 400	AFUDC Equity AFUDC Equity 652 652		December (Dec Ytd ) Inc AFUDC	<u>January</u>	<u>February</u>	<u>March</u>	Net of AFUDC <u>April</u>	<u>May</u>	<u>June</u>	<u>July</u>	<u>August</u>	<u>September</u>	October	November	<u>December</u>	<u>Total</u>
FPN 08-1017		December CWIP incl Monthly CWIP Net of		January February March April May June July August September October November December		0	0											0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0
			Total CWIP	December	0	0	0	C	0	0	0	0	0	0	0	0	0	0
		In Service additions	Tatal la gaziña	December January February March April May June July August September October November December	3,352,791	0	0	c	0	0	0	0	0	0	0	0	0	3,352,791 0 0 0 0 0 0 0 0 0 0
			Total In service		3,352,791	0	0	C		0		0	0		0		0	3,352,791
			FPN total		3,352,791	0	0	C	0	0	0	0	0	0	0		0 Control Variance	3,352,791 3,352,791 0

PPN 08-1018 S1741  December 31. January February March April May June July August September October November December	Total 2021 1,018,62	AFUDC Debt	AFUDC				<u>Febru</u>	O 0	Net <u>March</u> 0	of AFUDC <u>April</u> 0	<u>May</u> 0	<u>June</u>	<u>بار</u>	uly O	<u>August</u>	<u>Sept</u>	0	r <u>Nov</u>	ember Decer	mber 0	Total
Final	1,018,62	20	0	0 1,018,620																	
Totals Dec AFUDC	1,018,62		0	0 1,018,620 0 0 1,018,620																	
FPN 08-1018			oer CWIP ii	ncluding AFUDC of AFUDC January February March April May June July August September October November December				0	0												0 0 0 0 0 0 0
			CWIP	Total	0 0	)	0	0	0	0	0		0	0	0		0	0	0	0	0
			per In service	January February March April May June July August September October November December	1,018,620		0	0	0	0	0		0	0	0			0	0	0	1,018,620 0 0 0 0 0 0 0 0 0 0
			In servi	ce total	1,018,620		0	0	0	0	0		0	0	0		0	0	0	0	1,018,620
				Total FPN	1,018,620 0	)	0	0	0	0	0		0	0	0		0	0	0 Contr	0	1,018,620 1,018,620

## DUQUESNE LIGHT COMPANY FUNDING PROJECT NUMBER 08-1022 SEWICKELY

L0620		<u>Total</u> 243 Loop to Sewi		AFUDC Equity	Net CWIP	December (Dec Ytd ) Inc AFUDC	<u>January</u>	February	March	Net of AFUDC <u>April</u>	<u>May</u>	<u>June</u>	<u>July</u>	<u>August</u>	September	October	November	<u>December</u>	<u>Total</u>
January February March April May June July August September October November December	December 31, 2021		136	220	3,105,945 0 0 0 0 0 0 0 0 0 0	3,106,301	0	0		0	0	0	0	(	0	0	0	0	3,106,301 0 0 0 0 0 0 0 0 0 0 0
L0764  January February March April May June July August September October November December	Final  December 31, 2021  Final	3,106,301  and purchase for 204,161  0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	136  r Z43 loop to Sewick 413	220  dey SS  1,361	3,105,945  202,387 0 0 0 0 0 0 0 0 0 202,387	202,387	0	0		0 0	0	0	0	(	0	0	0	0	202,387 0 0 0 0 0 0 0 0 0 0 0 0
January February March April May June July August September October November December	December 31, 2021	3,279,447 0 3,279,447	0 0	0	3,279,447 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	3,279,447	0	0		0 0	0	0	0	(	0	0	0	0	3,279,447 0 0 0 0 0 0 0 0 0 0 0

## DUQUESNE LIGHT COMPANY FUNDING PROJECT NUMBER 08-1022 SEWICKELY

	<u>Total</u>	AFUDC <u>Debt</u>	AFUDC <u>Equity</u>	Net CWIP	December (Dec Ytd ) Inc AFUDC	January	<u>February</u>	March	Net of AFUDC April	: <u>May</u>	<u>June</u>	<u>July</u>	<u>August</u>	September	October	November	December	<u>Total</u>
January February March April May June July August September October November	otal De <mark>eville SS Upgrad</mark> 504,382	obt E de <b>Z43 Protection</b> O		Net CWIP 0 504,382 0 0 0 0 0 0 0 0 0	504,382	0	0		0	0	0	0	(	) 0	0	0		504,382 0 0 0 0 0 0 0 0 0
S1770  January February March April May June July August September October November December	504,382  otal De d. SS Upgrade Z 327,020 0 0 0 0 0 0		Equity	0 504,382  Net CWIP  0 327,020  0 0  0 0  0 0  0 0  0 0  0 0  0 0	327,020	0	0		0 0	0	0	0	(	0	0	0	0	327,020 0 0 0 0 0 0 0 0 0
S1774  January February March April May June July August September October November December	otal De rescent SS Upgr 308,644	obt E rade Z43 protection 0		Net CWIP  0 308,644  0 0  0 0  0 0  0 0  0 0  0 0  0 0	308,644	0	0		0 0	0	0	0	(	0	0	0	0	308,644 0 0 0 0 0 0 0 0 0 0 0 0

## DUQUESNE LIGHT COMPANY FUNDING PROJECT NUMBER 08-1022 SEWICKELY

Total all work orders Allowable Dec 2005 AFUDC Total allowable basis	AFUDC   Debt   Total   AFUDC Debt   AFUDC Debt   7,729,955   5,729,955   7,7	AFUDC <u>Equity</u> <b>AFUDC Equity 49</b> 1,58'  36 220  Control	Net <u>CWIP</u> Net CWIP 1 7,727,826 2 356 7,728,181	December (Dec Ytd) Inc AFUDC	<u>January</u>	<u>February</u>	<u>March</u>	Net of AFUDO <u>April</u>	: <u>May</u>	<u>June</u>	July	<u>August</u>	September	October	November	<u>December</u>	<u>Total</u>
FPN 08-1022	December CWIF Monthly CWIP N	Pincluding AFUDC let of AFUDC	January February		0	0											0 0 0
			March April May June July August September October November December					0									0 0 0 0 0 0 0
	Documber Incor	FPN 08-1022 Total vice including AFUDC		7,728,181	0	0		0 0	0	0	0	(	0	(	0	0	7,728,181
	Monthly Inservice		January February March April May June July August September October November	7,720,101	0	0		0 0	0	0	0				0	0	7,726,181 0 0 0 0 0 0 0 0 0 0
			Doodnibei	7,728,181	0	0		0 0	0	0	0	(	0 0	(	0	ū	7,728,181
		FPN 08-1022 Total		7,728,181	0	0		0 0	0	0	0	(	0 0	(		Control	7,728,181 7,728,181

DUQUESNE LIGHT COMPANY FUNDING PROJECT NUMBER 08-1023 LEGIONVILLE

In Service

S1244	Total  Legionville SS Expa	AFUDC Debt	AFUDC <u>Equity</u>	Net CWIP	December (Dec Ytd Inc AFUDC	<u>January</u>	<u>February</u>	March	Net of AFUD	C <u>May</u>	2	<u>June</u>	<u>July</u>	August	September	<u>October</u>	November	December	<u>Total</u>
December 2021 balance	4325447	0	(	0 4,325,447	4,325,447														4,325,447
January	1020111	· ·	`	0	1,020,111	0													0
February				0			0												ō
March				0					0										0
April				0					0										ō
May				0							0								0
June				0								0							0
July				0									0						0
August				0										(	)				0
September				0											0				0
October				0												0	1		0
November				0													0		0
December				0														0	ō
Final	4,325,447	0	(	0 4,325,447															
L0693	WAR Re-arrange Tr	ansmission lines	an2010 in service																
December 2021 balance	1226795	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
September	0			0											0				0
October	0			0												0			0
November	0			0													0		0
December	0			0														0	0
Final	1,226,795	0	(	1,226,795															
S1772 December 2021 balance	Valley SS install Z84 808207.41	4 Line Position		0 808,207	808,207														808,207
January	000207.41	U	,	0 000,207	000,207	0													000,207
February				0		U	0												0
March				0			U		0										0
April				0					0										0
May				0					U		0								0
June				0							U	0							0
				0								U	0						0
July				0	1								0		,				0
August September				0	1									(	0				0
September October				0	1										0	^			0
November				0	1											0	0		0
					1												0		0
December Final	000 207	^		0 000 207														Ü	0
Finai	808,207	0	(	0 808,207	I														

## DUQUESNE LIGHT COMPANY FUNDING PROJECT NUMBER 08-1023 LEGIONVILLE

In Service

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

Variance

# DUQUESNE LIGHT COMPANY FUNDING PROJECT NUMBER 08-1024 PLUM

Close Posted	<u>Total</u> Universal SS-I	AFUDO <u>Debt</u> 1st 138KV	<u>Equity</u>	Net <u>CWIP</u>	December (Dec Ytd) Inc AFUDC	<u>January</u>	<u>February</u>	March	Net of AFUDC <u>April</u>	May	<u>June</u>	July	<u>August</u>	September	October	November	<u>December</u>	<u>Total</u>
December 2021 balance	1	)	0	0	0													0
anuary				0		0												0
ebruary				0			0		_									0
March				0				(	•									0
pril				0					0									0
May				0						0								0
une				0							0	•						0
uly				0								0	,					0
august				0									(	0				0
September October				0										U	0			0
lovember				0											U	0		
December		)	0	0												U	0	
Final			0 0	0													U	0
L0622	Plum SS Instal	l 138kv line																
December 2021 balance	879,16			879,167	879,167													879,167
anuary		0	0.00	0/0,10/	0/0,10/	0												0/0,10/
ebruary		0		0			0											0
March		•		0			· ·		0									0
pril				0					0									0
May				0					-	0								0
une				0							0							0
uly				0								0						0
august				0										0				0
September				0										0				0
October				0											(	)		0
lovember				0												0		0
December				0													0	0
	879,16	7 0.0	0.00	879,167														
\$1804 December 2021 balance	Plum SS Instal 628,41			628,410	628,410													628,410
anuary	020,	0 0.0	0.00	0	020,110	0												020,110
ebruary				0		ŭ	0											0
March				0			· ·		0									0
pril				0					0									0
May				0	1				ŭ	0								0
une				0	1					·	0							0
uly				0	1							0						0
august				0	1									0				0
September				0	1									0				0
October				0	1										(	)		0
lovember				0	1											0		0
December				0	1												0	0

# DUQUESNE LIGHT COMPANY FUNDING PROJECT NUMBER 08-1024 PLUM

NOTE PROJECT POSTPONED CREDIT,	DTEP IN DECEM	MBER 2011				1													
Close Posted	<u>Total</u>	AFUDC <u>Debt</u>	AFUDC <u>Equity</u>	Net <u>CWIP</u>	December (Dec Ytd) Inc AFUDC	<u>January</u>	<u>February</u>	<u>March</u>	Net of AF April		<u>May</u>	<u>June</u>	<u>July</u>	<u>August</u>	September	October	November	<u>December</u>	<u>Total</u>
S1950 December 2021 balance January February March April May June July August September October November December Final	2,546,151 2,546,151	0.00		2,546,151 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	o	0	C	2,546,151 0 0 0 0 0 0 0 0 0 0 0 0
Total all work orders Allowable Dec 2005 AFUDC Total allowable basis FPN 05-1024	<b>Total</b> 4,053,728	0 0.00 December Monthly CV	Control  CWIP includi  VIP Net of AF  A  A  S  C  C  A	UDC anuary ebruary larch pril lay une uly ugust eptember lotober lovember	4,053,728	0	0		0	0	0	0	0	C	0	0	0	0 0	
			F N A J J A S C N	anuary ebruary farch pril tay une uly ugust eptember ctober tovember cecember	0	0	0		0	0	0	0	0	o	0	0	0	0	0 0 0 0 0 0 0 0 0
			Т	otal FPN	4,053,728	0	0		0	0	0	0	0	O	0	0		0 Control Variance	

## DUQUESNE LIGHT COMPANY FUNDING PROJECT NUMBER 05-1006 ELRAMA

Closed Posted		AFUDC <u>Debt</u> Auto Tfmr and Insta		Net <u>CWIP</u>	December (Dec Ytd Inc AFUDC	<u>January</u>	<u>February</u>	<u>March</u>	Net of AFUDC <u>April</u>	<u>May</u>	<u>June</u>	<u>July</u>	<u>August</u>	September	October	November	<u>December</u>	<u>Total</u>
December 2021 balance January February March April May June July August September October November December Final	1,306,023	0  AFUDC Debt	AFUDC Equity	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	1,306,023	0	0	(	0	0	0	0	o	0	0	0	0	1,306,023 0 0 0 0 0 0 0 0 0 0 0 0
Total all work orders Allowable Dec 2005 AFUDC Total allowable basis	1,306,023	0 0 Co	ontrol (	.,,														
FPN 05-1006	E N	December CWIP includ flonthly CWIP Net of A	ing AFUDC FUDC otal Cwip	January February March April May June July August September October December		0	0	(	)									0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0
			nai Owip		0	0	0	(	0	0	0	0	0	0	0	0	0	
				January February March April May June July August September October November December	1,306,023			C	0	0	0	0	0	0	0			1,306,023 0 0 0 0 0 0 0 0 0 0 0
			otal In service		0	0	0	(		0	0	0	0		0		0	1,306,023
		FF	PN 05-1006 Total		0	0	0	(	0	0	0	0	0	0	0			1,306,023 1,306,023
																		0

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

L0686		Total Reconductor Pi	AFUDC Debt	AFUDC Equity	Net <u>CWIP</u>	December (Dec Ytd) Inc AFUDC	<u>January</u>	February	March	Net of AFUDC April	<u>May</u>	<u>June</u>	<u>July</u>	August	September	October	November	December	<u>Total</u>
20000	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
April		-			-					0									0
May		-			-						0								0
June		-			-							0							0
July		-			-								C	)					0
August		-			-										U				0
September October		-			-										0				0
November					-												,		0
December		_			-												U	0	0
December	Final	2,844,817.05		_	2,844,817.05													U	U
	i iiidi	2,044,017.00			2,044,017.00														
L0714		Reconductor Ph	hillips Valley	Z82 Phase 2	2														
December 202	1 balance	2,958,436.00	-	-	2,958,436.00	2,958,436.00													2,958,436
January					-		0	ı											0
February					-			0											0
March					-				(	)									0
April					-					0									0
May					-						0								0
June					-							0	_						0
July					-								C	)					0
August					-										0				0
September October					-										0	,			0
November					-											(	,		0
December					-												U	0	0
December	Final	2,958,436.00		_	2,958,436.00													U	١
	i iiui	2,555,450.00	-	_	2,000,400.00														
						Į į	ı												ı l

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

Total all work orders Allowable Dec 2005 AFUDC Total allowable basis	AFUDC   AFUDC	Net <u>CWIP</u> ty Net Cwip  5,803,253.05  -  5,803,253.05	December (Dec Ytd) Inc AFUDC	January	<u>February</u>	<u>March</u>	Net of AFUE <u>April</u>	C <u>May</u>	<u>Ju</u>	<u>une</u>	<u>July</u>	August	September	October	November	<u>December</u>	<u>Total</u>
FPN 06-0026	December CWIP include Monthly CWIP Net of A		-	0	0	(		)	0								000000000000000000000000000000000000000
	Cwip total		-	0	0	(	) (	)	0	0	0	(	0 0	0	0	C	0
	In service t	January February March April May June July August September October November December	5,803,253.05 5,803,253.05	0	0	(	) (		0	0	0	(	0 0	0	0		5,803,253 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0
	Total FPN		5,803,253.05	0	0	(	) (	)	0	0	0	(	0 0	0		Control	5,803,253 5,803,253

#### DUQUESNE LIGHT COMPANY FUNDING PROJECT NUMBER 10-0017

Eliminate Phillips SS

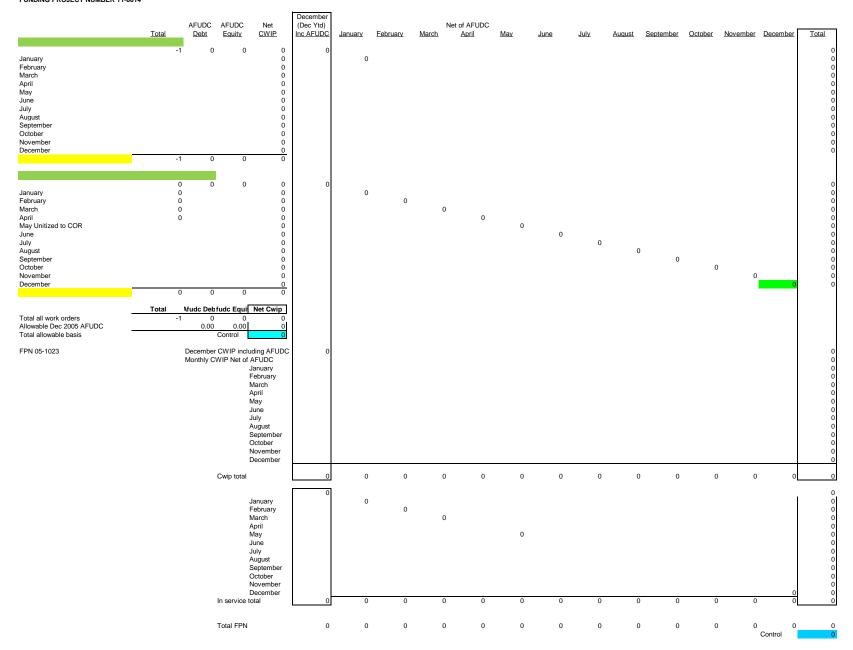
Eliminate Phillip	ps 33	<u>Total</u>		FUDC <u>Debt</u>	AFUDC Equity	Net CWIP	December (Dec Ytd) Inc AFUDC	January	<u>February</u>	March	Net of AFUDC	<u>May</u>	<u>June</u>	<u>July</u>	August	September	October	November	December	<u>Total</u>
S2125 Phillips	SS Eliminate Transmi	ssion				·														
	December 31, 2021		-1	0	0	0	0													0
January						0		0												0
February						0														0
March						0														0
April 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		-1	0	0	0														
		_																		
S2228 Phillips	SS Eliminate Transmi	ssion	_																	
lanuani	Dec-21		0	0	0	0	0	0												0
January February			0			0		0	0											0
March			0			0			0		0									0
April			0			0					0									0
May Unitized to	COR		J			0					· ·	0								0
June						0							0							0
July						0								0						0
August						0									(	)				0
September						0										0				0
October						0											0			0
November						0												0		0
December	_					0													0	0
	Final		0	0	0	0														

#### DUQUESNE LIGHT COMPANY FUNDING PROJECT NUMBER 10-0017

Eliminate Phillips SS

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

#### DUQUESNE LIGHT COMPANY FUNDING PROJECT NUMBER 11-0014



# Duquesne Light Company Summary of 2024 Transmission Plant Balances by Month Beaver Valley Deactivation Transmission Project

A CWIP to date

At December 31, 2023 7,270

B Plant in Service to Date

At December 31, 2023 23,038,016

C1	CWIP without AFUDC (1)	Monthly Actual	Cumulative
	December 31 2023	7,270	
	January	-	7,270
	February	-	7,270
	March	-	7,270
	April	(44)	7,225
	May	-	7,226
	June	-	7,226
	July	-	7,226
	August	-	7,226
	September	-	7,226
	October	-	7,226
	November	-	7,226
	December 31, 2024	-	7,226

C2	Plant in Service (1)	Monthly Actual	Cumulative
	December 31, 2023	23,038,016	23,038,016
	January	0	23,038,016
	February	0	23,038,016
	March	0	23,038,016
	April	44	23,038,060
	May	0	23,038,060
	June	0	23,038,060
	July	0	23,038,060
	August	0	23,038,060
	September	0	23,038,060
	October	0	23,038,060
	November	0	23,038,060
	December 31, 2024	0	23,038,060

<sup>(1)</sup> 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 2024 "Other" Transmission Projects by Month

	Beginning Balance	Capital Expenditures	Transfers To in service	Ending CWIP
CWIP December 31, 2023		•		7,270
January	7,270	-	0	7,270
February	7,270	-	0	7,270
March	7,270	-	0	7,270
April	7,270	-	44	7,225
May	7,225	-	0	7,225
June	7,225	-	0	7,225
July	7,225	-	0	7,225
August	7,225	-	-	7,225
September	7,225	-	-	7,225
October	7,225	-	0	7,225
November	7,225	-	0	7,225
December 31, 2024	7,225	-	0	7,225
Total		0	44	

	Beginning Balance	Transfers From CWIP	Retirements	Ending Plant In Service
Plant in service December 31, 2023				23,038,016
January	23,038,016	0	0	23,038,016
February	23,038,016	0	0	23,038,016
March	23,038,016	0	0	23,038,016
April	23,038,016	44	0	23,038,060
May	23,038,060	0	0	23,038,060
June	23,038,060	0	0	23,038,060
July	23,038,060	0	0	23,038,060
August	23,038,060	0	0	23,038,060
September	23,038,060	0	0	23,038,060
October	23,038,060	0	0	23,038,060
November	23,038,060	0	0	23,038,060
December 31, 2024	23,038,060	0	0	23,038,060
Total		44	0	

18-0037 BV Deactivation Transmission Project	[						:	2024 Spend							]
	Total Project													2024 YTD	Total Booless
	2023	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Spend	Total Project 2024
L1410 : Elrama-Wilson Z-11-Rearr. and Estab CWIP Balance w AFUDC	6,622,713													0	6,622,713
AFUDC Debt	(3)													0	(3)
AFUDC Equity	0													0	0
Inservice 6/2020 CP 10/2021														0	0
L1411 : Elrama-Wilson Z-17-Recon & Estab															0
CWIP Balance w AFUDC	6,273,122													0	6,273,122
AFUDC Debt	0													0	0
AFUDC Equity	0													0	0
Inservice 6/2020 Transfer from 766433														0	0
L1412 : Dravosburg-Elrama Z-75-Rec.&Estab															0
CWIP Balance w AFUDC	8,949,267													0	8,949,267
AFUDC Debt	0													0	0
AFUDC Equity Inservice 12/2020 Completed	0													0	0
Inservice 12/2020 Completed														U	0
L1413: Dravosburg-West Mifflin Z-73-Recond															0
CWIP Balance w AFUDC	48,209													0	48,209
AFUDC Debt AFUDC Equity	0													0	0
Open	o o													0	0
															0
L1415 : Elrama-Mitchell Z-111-Rec.&Establis															0
CWIP Balance w AFUDC	475,928													0	475,928
AFUDC Debt	0													0	0
AFUDC Equity	0													0	0
Inservice 6/2020 Completed														0	0
															0
S3786 : Elrama SS-New Substation															0
CWIP Balance w AFUDC AFUDC Debt	110,860													0	110,860 0
AFUDC Equity	0													0	0
Open	· ·													0	0
															0
S3787 : Elrama SS-Establish Wilson Z-11 CWIP Balance w AFUDC	0													0	0
AFUDC Debt	0													0	0
AFUDC Equity	0													0	0
Open														0	0
S3789 : Elrama SS-Establish Wilson Z-17															0
CWIP Balance w AFUDC	933													0	933
AFUDC Debt	0													0	0
AFUDC Equity	0													0	0
Open														0	0
S3792 : Elrama SS-Est.Rte 51 Z-12 (AP Tie)															0
CWIP Balance w AFUDC	0													0	0
AFUDC Debt AFUDC Equity	0													0	0
Open	U													0	0
															0
S3794 : Dravosburg SS-Establish Elrama Z-75 CWIP Balance w AFUDC	92,483													0	0 92,483
AFUDC Debt	92,463													0	92,463
AFUDC Equity	0													0	0
Open														0	0
S3795 : Dravosburg SS-Upgrade Elwyn Z-70															0
CWIP Balance w AFUDC	25,156													0	25,156
AFUDC Debt	0													0	0
AFUDC Equity Transfer to 767734	0													0	0
Hallold to 101134														U	0
															-

18-0037 BV Deactivation Transmission Project							:	2024 Spend							
	Total Project													2024 YTD	Total Project
	2023	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Spend	2024
S3796 : W. Mifflin SS-USS Irwin Works Z-94															0
CWIP Balance w AFUDC AFUDC Debt	4,042 0													0	4,042 0
AFUDC Equity	0													0	0
Open	·													0	0
															0
S3797: Wison Substation-Elrama Z-11															0
CWIP Balance w AFUDC AFUDC Debt	246 0													0	246 0
AFUDC Equity	0													0	0
Open	•													0	0
															0
S3798: Wison Substation-Elrama Z-17 CWIP Balance w AFUDC	0													0	0
AFUDC Debt	0													0	0
AFUDC Equity	0													0	0
Open														0	0
766433: Elrama - Wilson Z-17 Reconductor (L															0
CWIP Balance w AFUDC	117,414													0	117,414
AFUDC Debt	(0)													0	(0)
AFUDC Equity	0													0	0
Transfer to L1411														0	0
766437: Dravosburg-Elrama Z-75 Reconductor															0
CWIP Balance w AFUDC	(30,412)													0	(30,412)
AFUDC Debt	0													0	0
AFUDC Equity Inservice 6/2020 Completed	0													0	0
modified of 2020 Completed														Ü	0
767731: Dravosburg SS-Elrama Z75 Breaker															0
CWIP Balance w AFUDC	(0)													0	(0)
AFUDC Debt AFUDC Equity	0													0	0
Cancelled	U													0	0
															0
767734: Dravosburg SS-Elwyn Z70 Breaker															0
CWIP Balance w AFUDC AFUDC Debt	814,732 0													0	814,732 0
AFUDC Equity	0													0	0
Inservice 4/2021 CP 9/2021														0	0
767743: West Mifflin SS USS Irvin Works Z-															0
CWIP Balance w AFUDC	683,677													0	683,677
AFUDC Debt	0													0	0
AFUDC Equity	0													0	0
Inservice 10/2021														0	0
767820: Elrama - Wilson Z11 Reconductor (L															0
CWIP Balance w AFUDC	(10,034)													0	(10,034)
AFUDC Debt	0													0	0
AFUDC Equity Transfer to L1410	0													0	0
Halister to E1410														U	0
767822: Elrama-Wilson Z-17															0
CWIP Balance w AFUDC	5,533													0	5,533
AFUDC Debt AFUDC Equity	0													0	0
Inservice 8/2020	· ·													0	0
															0
767828: Elrama-DEEP T-Punchlist-Z-11 CWIP Balance w AFUDC	110,147													0	0 110,147
AFUDC Debt	110,147													0	110,147
AFUDC Equity	0													0	0
Inservice 10/2020														0	0
767837: Eirama SS-New SS Eirama															0
CWIP Balance w AFUDC	0													0	0
AFUDC Debt	0													0	0
AFUDC Equity	0													0	0
Inservice 8/2020 CP														0	0

18-0037 BV Deactivation Transmission Project								2	024 Spend							]
	Total	Project													2024 YTD	Total Project
			Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Spend	<b>2024</b> 0
779340: Dravosburg-Wilson Z-13, Z-73																0
CWIP Balance w AFUDC		0													0	0
AFUDC Debt AFUDC Equity		0													0	0
Cancelled		U													0	0
																0
788594: Dravosburg SS-Logans Ferry Z78 CWIP Balance w AFUDC		571,200													0	0 571,200
AFUDC Debt		0													0	0
AFUDC Equity		0													0	0
Inservice 12/2020															0	0
800288: Settings Changes, Z-70 Brkr Replace																0
CWIP Balance w AFUDC		0													0	0
AFUDC Debt		0													0	0
AFUDC Equity transfer to 767734		0													0	0
transfer to 707734															Ü	0
2018 CWIP Balance w AFUDC	178,133															0
AFUDC Debt AFUDC Equity	361 704															0
2018 CWIP Balance wo AFUDC	177,068															0
2018 Inservice	-															0
2019 CWIP Balance w AFUDC	10,503,669															0
AFUDC Debt	361															0
AFUDC Equity	703															0
2019 CWIP Balance wo AFUDC	10,502,605															0
2019 Inservice	-															0
2020 CWIP Balance w AFUDC	15,951,024															0
AFUDC Debt	(723)															0
AFUDC Equity 2020 CWIP Balance wo AFUDC	(1,406) 15,953,153															0
2020 Inservice	22,565,722															0
																0
2021 CWIP Balance w AFUDC AFUDC Debt	22,978,369															0
AFUDC Debt AFUDC Equity	(3)															0
2021 CWIP Balance wo AFUDC	22,978,372															0
2021 Inservice	0															0
2022 CWIP Balance w AFUDC	24	865,217													0	0 24,865,217
AFUDC Debt	2-1,	(3)													0	(3)
AFUDC Equity		0													0	0
2022 CWIP Balance wo AFUDC 2022 Inservice	24,	865,220													0	24,865,220
2022 IIISel VICE																
Total Beaver Valley Deactivation Transmission Proje	ct															
2023 CWIP Balance w AFUDC AFUDC Debt		(2,701)	0	0	0	0	0	0	0	0	0	0	0	0		(2,701)
AFUDC Debt AFUDC Equity		0	0	0	0	0	0	0	0	0	0	0	0	0		
2023 CWIP Balance wo AFUDC		(2,701)	0	0	0	0	0	0	0	0	0	0	0	0		(2,701)
2023 Inservice																
Carve Out: PJM Project B3015.2 (WO's 766433, 767822, L14 2022 CWIP Balance w AFUDC		056,276	0	0	0	0	0	0	0	0	0	0	0	0	0	1,056,276
AFUDC Debt	1,	(19)	0	0	0	0	0	0	0	0	0	0	0	0		(19)
AFUDC Equity		(38)	0	0	0	0	0	0	0	0	0	0	0	0		(38)
2022 CWIP Balance wo AFUDC 2022 Inservice	1,	056,333	0	0	0	0	0	0	0	0	0	0	0	0	0	1,056,333
ZOZZ III ISBN MOB																

							ZUZ4 IIISEI VIC	e						_	
	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	2024 YTD Inservice	1	Total Project Inservice 2024
L1410 : Elrama-Wilson Z-11-Rearr. and Estab CWIP Balance w AFUDC AFUDC Debt AFUDC Equily Inservice 6/2020 CP 10/2021														0	6,571,421
L1411 : Elrama-Wilson Z-17-Recon & Estab CWIP Balance w AFUDC AFUDC Debt AFUDC Equity Inservice 6/2020 Transfer from 766433														0	5,333,055
L1412 : Dravosburg-Elrama Z-75-Rec.&Estab CWIP Balance w AFUDC AFUDC Debt AFUDC Equity															
Inservice 12/2020 Completed  L1413: Dravosburg-West Mifflin Z-73-Recond CWIP Balance w AFUDC AFUDC Debt AFUDC Equity														0	8,798,644
Open  L1415 : Elrama-Mitchell Z-111-Rec.&Establis														0	0
CWIP Balance w AFUDC AFUDC Debt AFUDC Equity Inservice 6/2020 Completed														0	428,647
S3786 : Elrama SS-New Substation CWIP Balance w AFUDC AFUDC Debt AFUDC Equity Open														0	(1)
\$3787 : Elrama SS-Establish Wilson Z-11 CWIP Balance w AFUDC AFUDC Debt AFUDC Equity Open														0	0
S3789 : Elrama SS-Establish Wilson Z-17 CWIP Balance w AFUDC AFUDC Debt AFUDC Equity Open														0	0
S3792 : Elrama SS-Est.Rte 51 2-12 (AP Tie) CWIP Balance w AFUDC AFUDC Debt AFUDC Equily Open														0	0
\$3794 : Dravosburg \$\$-Establish Elrama Z-75 CWIP Balance w AFUDC AFUDC Debt AFUDC Equity															
Open S3795: Dravosburg SS-Upgrade Elwyn Z-70 CWIP Balance w AFUDC AFUDC Debt					•	14								44	0
AFUDC Equity Transfer to 767734														0	0

2024 Inservice

18-0037 BV Deactivation Transmission Project							2024 Inserv	rice						
	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	2024 YTD Inservice	Total Project Inservice 2024
S3796 : W. Mifflin SS-USS Irwin Works 2-94 CWIP Balance w AFUDC AFUDC Debt AFUDC Equity Open	Jan	reu	mai	Арі	may	Jun	Jul	Aug	эер	OC.	NOV	Dec	inservice	
\$3797: Wison Substation-Eirama Z-11 CWIP Balance w AFUDC AFUDC Debt AFUDC Equity Open													c	0
S3798: Wison Substation-Etrama Z-17 CWIP Balance w AFUDC AFUDC Debt AFUDC Equity Open													c	0
766433: Eirama - Wilson Z-17 Reconductor (L CWIP Balance w AFUDC AFUDC Debt AFUDC Equity Transfer to L1411													c	(0)
766437: Dravosburg-Eirama Z-75 Reconductor CWIP Balance w AFUDC AFUDC Debt AFUDC Equity Inservice 6/2020 Completed													C	0
767731: Dravosburg SS-Elrama Z75 Breaker CWIP Balance w AFUDC AFUDC Debt AFUDC Equity Cancelled													C	0
767734: Dravosburg SS-Elwyn Z70 Breaker CWIP Balance w AFUDC AFUDC Debt AFUDC Equity Inservice 4/2021 CP 9/2021													C	814,732
767743: West Mifflin SS USS Irvin Works Z- CWIP Balance w AFUDC AFUDC Debt AFUDC Equity Inservice 10/2021													C	525,562
767820: Eirama - Wilson Z11 Reconductor (L CWIP Balance w AFUDC AFUDC Debt AFUDC Equity Transfer to L1410													c	
767822: Elrama-Wilson Z-17 CWIP Balance w AFUDC AFUDC Debt AFUDC Equity Inservice 8/2020													C	
767828: Elrama-DEEP T-Punchlist-Z-11 CWIP Balance w AFUDC AFUDC Debt AFUDC Equity														
Inservice 10/2020  767837: Elrama SS-New SS Elrama  CWIP Balance w AFUDC  AFUDC Debt													C	58,373
AFUDC Septi AFUDC Equity Inservice 8/2020 CP													C	0

							2024 11	ISEI VICE						
	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	2024 YTD Inservice	Total Project Inservice 2024
779340: Dravosburg-Wilson Z-13, Z-73 CWIP Balance w AFUDC AFUDC Debt AFUDC Equity Cancelled														0 0
788594: Dravosburg SS-Logans Ferry Z78 CWIP Balance w AFUDC AFUDC Debt AFUDC Equity Inservice 12/2020														0 501,967
800288: Settings Changes, Z-70 Brkr Replace CWIP Balance w AFUDC AFUDC Debt AFUDC Equity transfer to 767734														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 Unservice														
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														44 23,038,059
Total Beaver Valley Deactivation Transmission Proj 2023 CWIP Balance w AFUDC AFUDC Debt AFUDC Equily 2023 CWIP Balance wo AFUDC														
2023 Inservice  Carve Out: PJM Project B3015.2 (WO's 766433, 767822, L1 2022 CWIP Balance w AFUDC		0	0	0	0	44	0	0	0	0	0	0	0	44 23,038,059
2022 CWIP Balance w AF-UDC AF-UDC Debt AF-UDC Equity 2022 CWIP Balance wo AF-UDC 2022 Inservice		0	0	0	0	0	0	0	0	0	0	0	0	0 5,338,712

2024 Inservice

# Duquesne Light Company Summary of 2024 Transmission Plant Balances by Month Transmission Bl-Carson 302 Forced Cooling

A CWIP to date

At December 31, 2023 10,944,077.00

B Plant in Service to Date

At December 31, 2023

C1	CWIP without AFUDC	Monthly Actual	Cumulative
	December 31 2023	10,944,077	
	January	1,447,855	12,391,932
	February	299,409	12,691,341
	March	(12,128,898)	562,443
	April	40,539	602,981
	May	3,471	606,453
	June	157	606,610
	July	146	606,756
	August	(12)	606,744
	September	=	606,744
	October	(5,303)	601,441
	November	395	601,836
	December 31, 2024	178	602,014

C2 F	Plant in Service	Monthly Actual	Cumulative
г	December 31, 2023	_	_
	January	-	0
	February	-	0
Λ	March	12,166,397	12,166,397
A	April	834,308	13,000,705
N	May	20,070	13,020,775
J	lune	20,803	13,041,578
J	luly	(63,196)	12,978,383
A	August	(1,823)	12,976,560
S	September	0	12,976,560
C	October	12,599	12,989,158
١	November	3,659	12,992,818
	December 31, 2024	1,590	12,994,407

<sup>(1)</sup> Consistent with The Company's FERC Form 730 filing, BI-Carson 302 Forced Cooling project finalized in March 2024. 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 completion date.

# Duquesne Light Company Cumulative Summary of 2024 "Other" Transmission Projects by Month

	Beginning Balance	Capital Expenditures	Transfers To in service	Ending CWIP
CWIP December 31, 2023	Dalance	Experiditures	TO III Service	10,944,077
January	10,944,077	1,447,855	0	12,391,932
February	12,391,932	299,409	0	12,691,341
March	12,691,341	37,498	12,166,397	562,443
April	562,443	874,847	834,308	602,981
May	602,981	23,542	20,070	606,453
June	606,453	20,960	20,803	606,610
July	606,610	(63,050)	(63,196)	606,756
August	606,756	(1,835)	(1,823)	606,744
September	606,744	0	0	606,744
October	606,744	7,296	12,599	601,441
November	601,441	4,054	3,659	601,836
December 31, 2024	601,836	1,768	1,590	602,014
Total		2,652,345	12,994,407	

Beginning Transfers Ending Balance From CWIP Retirements Plant In Service Plant in service December 31, 2023 0 January 0 0 0 0 February 0 0 0 0 March 0 12,166,397 0 12,166,397 April 12,166,397 834,308 13,000,705 0 May 13,000,705 20,070 0 13,020,775 June 13,020,775 20,803 0 13,041,578 July 13,041,578 (63,196)12,978,383 0 August 12,978,383 (1,823)12,976,560 0 September 12,976,560 0 0 12,976,560 12,976,560 12,599 12,989,158 October 0 12,989,158 3,659 12,992,818 November 0 December 31, 2024 1,590 0 12,992,818 12,994,407 Total 12,994,407 0

DUQUESNE LIGHT COMPANY

21-0041 Transmission BI-Carson 302 Forced Cooling Project Manager: Stephen Dubrey							2024 Spend							:
Troject Manager. Stephen Dubrey	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	2024 YTD Spend	Total Project 2024
915309 : Install Forced Cooling Equipment at BI CWIP Balance w AFUDC AFUDC 90, 91 Inservice	96	ren	wai	Αμι	may	Juli	Jui	Aug	Зер	ou	NOV	Dec	96 0 0	0 0 0
915310 : Install Forced Cooling Equipment at Watson CWIP Balance w AFUDC AFUDC 90, 91 Inservice	11												0 11 0 0	0 (52) 0 0
915311: Install Forced Cooling Equipment at Tecumseh CWIP Balance w AFUDC AFUDC 90, 91 Inservice	2												0 2 0 0	0 52 0 0
915312 : Install crossover cabinet and any other pipe work CWIP Balance w AFUDC AFUDC 90, 91 Inservice	35,297	8,207	(30,976)	42,214	0	0	0	0	0	0	0	0	0 54,741 0	972,570 0
997554 : Install Forced Cooling Equipment at BI CWIP Balance w AFUDC AFUDC 90, 91 Inservice	376,276 28,430	177,652 30,012	39,798 15,380	454,862	6,593	16,023	(64,328)	(1,835)	0	1,504	1,514	47	1,008,105 73,822	5,670,500 73,822
997555 : Install Forced Cooling Equipment at Watson CWIP Balance w AFUDC AFUDC 90, 91 Inservice	861,430 15,089	33,918 17,796	21,099 8,989	210,693	695	1,564	1,303						1,130,701 41,873	3,276,687 41,873
997556 : Install Forced Cooling Equipment at Tecumseh CWIP Balance w AFUDC AFUDC 90, 91 Inservice	235,878 21,160	142,088 22,186	43,356 11,410	167,078	16,254	3,373	(24)	0	0	5,792	2,541	1,721	618,056 54,755	4,110,642 54,755
1031368: Support work on Forbes MDAC firewall in support of CWIP Balance w AFUDC AFUDC 90, 91 Inservice	Forbes - Watso 1,775 3	n MDAC interco 1,287 12	nnection 17 17	17 17	17 17	18 18	18 18						3,150 102	3,150 102
1033163: Support work on MidPointMDAC firewall in support o CWIP Balance w AFUDC AFUDC 90, 91 Inservice	of MidPoint - Alle 1,775 3	egheny Center M 437 11	IDAC interconne 12 12	13 13	13 13	13 13	13 13						2,275 77	2,275 77
1035282: Alarm wiring at Arsenal for 302 Cooling Project CWIP Balance w AFUDC AFUDC 90, 91 Inservice		5,847 10	35 35	35 35	35 35	35 35	35 35						6,022 185 0	6,022 185 0
Total 21-0041 Transmission BI-Carson Forced Cooling Project 2024 CWIP Balance w AFUDC AFUDC 9.9 1 2024 CWIP Balance wo AFUDC 2024 Inservice	1,512,540 64,685 11,210,463	369,435 70,026 11,241,106	73,341 35,842 11,263,408	874,911 65 11,277,299	23,607 65 11,300,201	21,026 65 11,907,877	(62,984) 66 12,838,273	(1,835) 0 13,827,175	0 0 15,400,129	7,296 0 16,622,395	4,054 0 16,786,273	1,768 0 16,734,827	2,823,159 170,814 2,652,345	14,041,847 170,880 13,870,966

## DUQUESNE LIGHT COMPANY 21-0041 Transmission BI-Carson 302 Forced Cooling

Project Manager: Stephen Dubrey								2024 1	nservice									
. Tojost manager. Gtophon Dabley	Jan	Feb	Mar		Apr	May	Jui		Jul	Aug	a Se	n (	Oct	Nov	Dec		24 YTD ervice	Total Project Inservice
915309 : Install Forced Cooling Equipment at BI CWIP Balance w AFUDC	ou				747	y	ou.		ou.	7102	,	,	,,,		200			mod vice
AFUDC 90, 91 Inservice																	0	0
915310 : Install Forced Cooling Equipment at Watson CWIP Balance w AFUDC AFUDC 90, 91																		
Inservice																	0	0
915311 : Install Forced Cooling Equipment at Tecumseh CWIP Balance w AFUDC AFUDC 90, 91																		
Inservice																	0	0
915312 : Install crossover cabinet and any other pipe work CWIP Balance w AFUDC AFUDC 90, 91																		
Inservice																	0	0
997554 : Install Forced Cooling Equipment at BI CWIP Balance w AFUDC AFUDC 90, 91																		
Inservice				5,226,528	453,799	9	6,827	16,023	(64,3	43)	(1,823)	0	1,366	1,3	75	43	5,639,795	5,639,795
997555 : Install Forced Cooling Equipment at Watson CWIP Balance w AFUDC AFUDC 90, 91																		
Inservice				3,053,946	212,082	2 (	1,053)	1,407	1,1	71							3,267,553	3,267,553
997556: Install Forced Cooling Equipment at Tecumseh CWIP Balance w AFUDC AFUDC 90, 91																		
Inservice				3,885,923	168,428	3 1	4,296	3,373	(	24)	0	0	5,210	2,2	84	1,547	4,081,036	4,081,036
1031368: Support work on Forbes MDAC firewall in support CWIP Balance w AFUDC AFUDC 90, 91 Inservice	(																	
1033163: Support work on MidPointMDAC firewall in support CWIP Balance w AFUDC AFUDC 90, 91	t																	
Inservice																		
1035282: Alarm wiring at Arsenal for 302 Cooling Project CWIP Balance w AFUDC AFUDC 90, 91 Inservice													6,022				6,022	6,022
Total 21-0041 Transmission BI-Carson Forced Cooling Proje 2024 CWIP Balance w AFUDC AFUDC 90, 91	•																	
2024 CWIP Balance wo AFUDC 2024 Inservice	0	0		12,166,397	834,308	3 2	0,070	20,803	(63,1	96)	(1,823)	0	12,599	3,6	59	1,590	12,994,407	12,994,407

## Duquesne Light Company Summary of 2024 Brady Alternative Transmission Plant Balances by Month

Α	CWIP to date At December 31, 2023	(0)
В	Plant in Service to Date	

At December 31, 2023

C1	CWIP without AFUDC	Monthly Actual	Cumulative
	December 31 2023	(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, 2024	0	(0)

155,913,693

C2	Plant in Service	Monthly Actual	Cumulative
	December 31 2023	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, 2024	0	155,913,693

## Duquesne Light Company Cumulative Summary of 2024 "Other" Transmission Projects by Month

	Beginning	Capital	Transfers	Ending
	Balance	Expenditures	To in service	CWIP
CWIP December 31, 2023				(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, 2024	(0)	0	0	(0)
Total		0	0	

	Beginning Balance	Transfers From CWIP	Retirements	Ending Plant In Service
Plant in service December 31, 2023				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, 2024	155,913,693	0	0	155,913,693
Total	_	0	0	

### Duquesne Light Company

Project Complete	(A) 31-Dec-22	(B) 31-Dec-22						F	(C1) TEP CWIP 2024						
FPN Project  Brady Alternative Phase 1	Project To Date CWIP	Project To Date PIS	January	February	March	April	May	June	July	August	September	October	November	December	Total CWIP
10-0013 Trans Capacity FORBES	-	24,942,135.85	-		-	-	-								-
10-0015 Trans Capacity HPFF PIPE CABLE SYS Brady Alternative Phase 2	-	45,938,204.19				-	-					-	-		-
10-0034 Brady Alternative 2A	-	19,395,282.97		-						-					
11-0014 Brady alternative 2B	(0	65,638,069.61													(0)
Total Cumulative total	(0	155,913,692.62	- (0)	- (0)	- (0)	- (0)	- (0)	- (0)	- (0)	- (0)	- (0)	- (0)	- (0)	- (0)	(0)

### Duquesne Light Company

Project (	Complete																
								(C2) P 2024 Placed in ser									
FPN	Project													Total	Total		
														In Service	CWIP &		
Brady All	ternative Phase 1	January	February	March	April	May	June	July	August	September	October	November	December	To Date	In Service	Control	Variance
10-0013	Trans Capacity FORBES													24,942,135.85	24,942,135.85	24,942,135.85	
.0 00.0	Trans supusity i strace													24,042,100.00	24,042,100.00	24,042,100.00	
10-0015	Trans Capacity HPFF PIPE CABLE SYS	-				-			-					45,938,204.19	45,938,204.19	45,938,204.19	
Brady All	ternative 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

Closed posted In service

FUNDING PROJECT NUMBER 10-0	015				In service													
In service		Additions on	y (no RWIP inc	luded)														
Closed Posted/cancelled					December													
	Characa	AFUDC	AFUDC	Not CWID	Balance WO AFUDC	lanuani	Cohruser	Moreh	Ameil	Mau	luna	lulu	August	Cantombox	Ostobor	Navambar	Dagambar [	Total
L0821	Charges Construct Cars	Debt	<u>Equity</u>	Net CWIP	WO AFUDC	January	February	March	<u>April</u>	May	<u>June</u>	<u>July</u>	August	September	October	November	December	<u>i otai</u>
December 31, 2021	8,709,397.25			8,709,396	8,709,396													8,709,396
January	0,:00,00:120	-		-	0,:00,000	0												2,: 22,222
February				0			0											
March				0				0										
April				0					0									
May				0						0	0							
June July				0							U	0						
August				0								Ü	0					
September				0										0				
October				0											0			
November				0												0		
December				0													0	
Total	8,709,397		1 0	8,709,396														
L0822	0	0 - 1 1 7	40 !!															
December 31, 2021	Construct Forb	es-Oakland Z		8,758,104	8,758,104													8,758,104
January	8,758,104		J U	8,758,104	8,758,104	0												8,758,104
February				0		0	0											
March				ō			-	0										
April				0					0									
May				0						0								
June				0							0	_						
July				0								0						
August September				0									0	0				
October				0										U	0			
November				ő											Ü	0		
December				0													0	
Total	8,758,104		0	8,758,104														
L0823	Construct Brur 19,663,451		bes 246	19,663,451	19,663,451													19,663,451
December 31, 2021 January	19,663,451		J U	19,663,451	19,663,451	0												19,663,451
February				0		0	0											
March				ő			Ü	0										
April				0					0									
May				0						0								
June				0							0							
July				0								0						
August September				0									0	0				
October				0										U	0			
November				o o											· ·	0		
December				ō													0	
total	19,663,451		0	19,663,451														
																	l.	
S2069	BI SS P1 New I			(4)	(4)													(4)
December 31, 2021 January	(1	) '	0		(1)	0												(1)
February				0		U	0											
March				0			•	0										
April				ō					0									
May				0						0								
June				0							0							
July				0								0						
August				0									0					
September October				0										0	0			
November				0											U	0		
December				ő												Ü	0	
total	(1	)	0															
S2070	BI Forbes ckt r				_													
December 31, 2021	0	)	0		0													0
January February				0		0	0											
March				0			U	0										
April				0				· ·	0									
May				ō						0								
June				0							0							
July				0								0						
August				0									0	_				
September				0										0	_			
October				0											0	0		
November December				0												0	0	
Total	0	) (	0 0														· ·	

Closed posted In service

In service	Additions only (no RWIP included)			III Service	-														
Closed Posted/cancelled		AFUDC	AFUDC		December Balance														_
	Charges	<u>Debt</u>	<u>Equity</u>	Net CWIP	WO AFUDC	January	February	March	<u>April</u>	May	<u>June</u>	July	August	September	October	November	December	Total	
December 31, 2021	Oakland SS Upg 1,589,480	rade Bkr & pro			1,589,480													1,589,480	
January February				0		0	0												
March				0			U	0											
April				0				-	0										
May June				0						0									
June July				0							0	0							
August				ő								Ü	0						
September				0										0					
October November				0											0	0			
December				ő												· ·	0		
Final	1,589,480	0	0	1,589,480															
S2116	J&L Southside S	S Flim 69kv &	un HPFF		Î														4
December 31, 2021	1,839,368.18			1,839,368.44	1,839,368													1,839,368	
January				0		0													
February March				0			0	0											
April				0				· ·	0										
May				0						0									
June July				0							0	0							
August				0								0	0						
September				0										0					
October November				0											0	0			
December				0												· ·	0		
Total	1,839,368	(0)	(0)	1,839,368															
S2119	Carson SS - Upg	rade Z86 prote	ection																
December 31, 2021	868,517	0	0	868,517	868,517													868,517	
January February				0		0	0												
March				0			Ü	0											
April				0					0										
May June				0						0	0								
July				0							Ü	0							
August				0									0						
September October				0										0	0				
November				ő											·	0			
December				0													0		
Final	868,517	0	0	868,517															
S2265	BI SS Install Upg	grade BI-Forbe	s Z46																
December 31, 2021 January	3,772,924	0	0	3,772,924	3,772,924	0												3,772,924	
February				0		_	0												
March				0				0	0										
April May				0					U	0									
June				0							0								
July				0								0	0						
August September				0									U	0					
October				0											0				
November December				0												0	0		
Final	3,772,924	0	0														U		
20057	Faches 80 Hay	a da O'll hassas																	4
December 31, 2021	670,364	ade On House 111	365	669,888	669,888													669,888	
January				0		0												0	
February March				0			0	0										0	
April				0				U	0									0	
May				0						0								0	
June July				0							0	0						0	
August				0								U	0					0	
September				0		1								0				0	
October November				0											0	0		0	
December				0												U	0	0	
Final	670,364	111	365	669,888	1	I												1	ı

Closed posted In service

Additions only (no RWIP included)

 AFUDC
 AFUDC

 Charges
 Debt
 Equity
 Net CWIP

December Balance WO AFUDC

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

DUQUESNE LIGHT COMPANY Closed posted FUNDING PROJECT NUMBER 10-0015 In service Additions only (no RWIP included) December AFUDC AFUDC Ralance Net CWIP WO AFUDC Total Charges Debt January February May October November December Equity March April June July August September January February 0 0 March April May June July August 0 September October November repointed to 10-0014 S2591 B. I. SS upgrade Station T equip. Date as complete in June did not move from cwip December 31, January February March April May June July August September October November December S2592 Carson SS upgrade Station T equipment January February March May June July August 0 September October November December 64,102 L0912 Z-86 added UG cable and Splice December 31, 202 January February March April May June July August 0 0 September October November

December

DUQUESNE LIGHT COMPANY FUNDING PROJECT NUMBER 10-0015 In service		Additions on	ıly (no RWIP ir	ncluded)	Closed posted In service	-												
Closed Posted/cancelled	Charges	AFUDC Debt	AFUDC Equity	Net CWIP	December Balance WO AFUDC	<u>January</u>	February	<u>March</u>	<u>April</u>	May	<u>June</u>	July	<u>August</u>	September	October	November	December	<u>Total</u>
381496 32 Sarah St Southside (hold off re December 31, 2021	epointed in error		0	0 0	0													
January				0		(	0											
February March				0			(	0										
April				0				U	0									
May				0														
June July				0							0	0						
August				0								0	0					
September				0										0				
October November repointed to 10-0014				0												0		
December				0												Ü		
	0		0	0 0														
Placeholder for new work order																		
December 31, 2021				0	0													
January	0			0														
February March	0			0														
April	0			0														
May	0			0														
June July	0			0							0	0						
August	0			0								Ü	0					
September	0			0										0				
October November	0			0														
December	0			0														
_	0		0	0 0														
Total all work orders Allowable Dec 2005 AFUDC Total allowable basis	<b>Total</b> 45,938,683	11.		January February March April May June July August September October November	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	December	0	(	) (	0	0	0	0	0	0	0	(	0 0	0	0
		Dec 24 202	2 in service b	alance	45,938,204													45,938,204
		Dec 31, 202	∡ III Service b	January	45,938,204	(	0											45,938,204
				February		Ì	(											0
				March April				0	0									0
				May					U	0								0
				June							0							0
				July August								0	0					0
				August September									U	0				0
				October											(	0		0
				November												0		0
			Total In ser	December vice	45,938,204	(	) (	0	0	0	0	0	0	0	(	0 0	0	45,938,204
						•											[]	
				Total FPN	45,938,204	(	) (	0	0	0	0	0	0	0	(	0 0	0 Control	45,938,204 45,938,204
																	Variance	43,936,204

45,938,204.19

DUQUESNE LIGHT COMPANY FUNDING PROJECT NUMBER 10-0015 In service

AFUDC reversal thu August

Closed posted In service

Additions only (no RWIP included)

 AFUDC
 AFUDC

 Charges
 Debt
 Equity
 Net CWIP

December Balance WO AFUDC

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

DUQUESNE LIGHT COMPANY FUNDING PROJECT NUMBER 1	0-0013			Code Final														
	<u>Total</u>	AFUDC <u>Debt</u>	AFUDC Equity	In service  Net CWIP	December Cwip <u>WO AFUDC</u>	<u>January</u>	February	<u>March</u>	<u>April</u>	<u>May</u>	Net of AFUE	July	August	September	October	November	December	<u>Total</u>
S2071 December 2021 balance January February March April May June July August September October November December Final	Forbes SS Upgrade A 24,942,134 24,942,134 0		0 Report total G L total	0 24,942,134 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 24,942,134 24,942,388	24,942,134	-		-	-		-		-	-		-		24,942,134.33
Place holder for future work January February March April May June July August September October November December (Verified) Total	0		0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0	-		-	-	·	·	-	-		-	-	-	
Place holder for future work January February March April May June July August September October November December (Verified Sept) Total	0		0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0	-		-	-	·	-	-	-		-	-		
Place holder for future work January February March April May June July August September October November December (Verifled) Total	0		0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0	-	·		-		-	-	-		-	-	-	

DUQUESNE LIGHT COMPANY FUNDING PROJECT NUMBER 10-00	13	AFUDC	AFUDC	Code Final In service	December Cwip						Net of AFUI	DC						
	Total	<u>Debt</u>	<u>Equity</u>	Net CWIP	WO AFUDC	<u>January</u>	February	March	<u>April</u>	May	<u>June</u>	<u>July</u>	August	September	October	November	<u>December</u>	<u>Total</u>
Total all work orders Allowable Dec 2005 AFUDC Total allowable basis	<b>Total</b> 24,942,134	AFUDC Debt 0 0		Net CWIP 0 24,942,134 0 0 24,942,134														
FPN 10-0013 Feb 2011 Variance	\$17,328,982.05 7.613.152	December T.T.D. C Monthly CWIP Net	WIP including AFUD of AFUDC	OC	0													-
vananoo	7,010,102	monany ovviii vioc	0.711 0.50	January February	0													-
				March April														
				May June														
				July August September								-						
				October November														
			Total CWIP	December	0	-	-	=	-	-	-	-	-	-	-	-	-	-
					24,942,136													24,942,135.85
				January February		-	-											-
				March April May				=	-	_								
				June July						-	-	_						-
				August September									-	-				-
				October November											-	=		
			2022 Total In Servi	December ce	24,942,136	-	-	-	-	-	=	-	-	-	-	-	-	24,942,135.85
			FPN 10-0013 Total		24,942,136	-	-	-	-	-	-	-	-	-	-	-	-	24,942,135.85
																	Control Variance	24,942,136

\\wfscorp01\ratesdept\Rate Manager\TRANSMISSION FORMULA FERC\Formula 2025\Workpapers\Att 6 Plant - Estimates and Reconciliation\\2024 Brady Alternative Transmission - Ops.xls\\10-0013

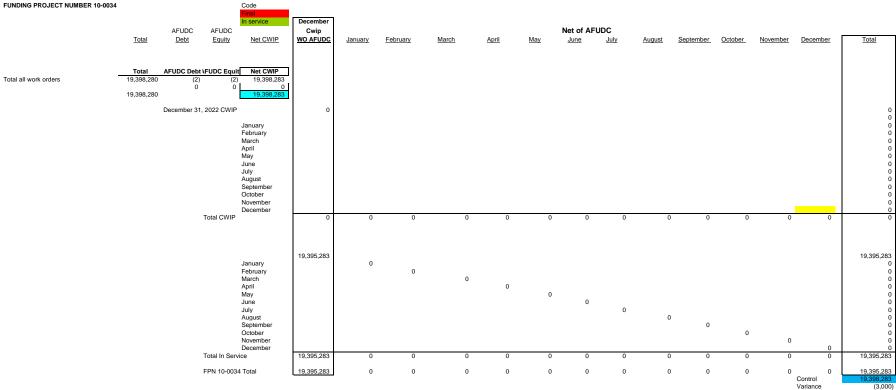
JQUESNE LIG JNDING PROJ	HT COMPANY ECT NUMBER 10-0034				Code															
	2011101112211100001				Final															
			AFUDC	AFUDC	In service	December Cwip						1	Net of AFI	JDC						
		Total	Debt	Equity	Net CWIP	WO AFUDC	January	February	March	<u>April</u>	Ma	Y	<u>June</u>	<u>July</u>	August	September	October	November	December	Total
2792 relocate	Guy Pole in Southside S December 31, 2021	is o	0	0	0	0														
nuary	December 51, 2021	U	0	·	0		0													
oruary					0			0												
arch					0					0										
ril					0						)									
y ie					0							0	0							
e '					0								U	0						
ust					0									· ·		0				
tember					0											0				
ober					0												0			
ember					0													0		
ember					0														0	
	total	0	0	0	0															
9 Relocate	Z-86 (under Parkway)	045.00-			045.5	045.053														
iary	December 31, 2021	615,265	(0)	(1)	615,266	615,266	0													615,
uary					0		U	0												
h:h					0			U		0										
					0						)									
					0							0								
					0								0							
					0									0		_				
st					0											0				
mber er					0											0	0			
mber					0												0	0		
ember					0													_	0	
	total	615,265	(0)	(1)	615,266															
0 Relocate	z-48 Underground																			
	December 31, 2021	2,021,493	(0)	(0)		2,021,494														2,021,
iary uary					0		0	0												
h h					0			U		0										
					0						)									
					0							0								
					0								0							
					0									0						1
ıst					0											0				
ember ber					0											0	0			1
ei nber					0												U	0		1
nber					0													Ü	0	1
	total	2,021,493	(0)	(0)															_	
Construc	t Oakland Z-47																			
	December 31, 2021	9,653,116	0	(0)		9,653,116														9,65
ry		0			0		0	_												1
ary		0 1,560			0 1,560			0	1,5	60										
1		1,500			1,560				1,5		)									
					0						•	0								1
					0							-	0							
					0									0						1
st					0											0				1
ember					0											0				1
					0												0			1
ber					0													0		1
ber mber					^	1													^	
bber ember ember	total	9,654,677	0	(0)	9,654,677	J I													0	

QUESNE LIGHT COMPANY NDING PROJECT NUMBER 10-0034				Code														
		AFUDC	AFUDC	In service	December Cwip						Net of AFU							
	Total	Debt	Equity	Net CWIP	WO AFUDC	<u>January</u>	February	March	<u>April</u>	May	<u>June</u>	July	August	September	October	November	December	Tot
_0853 Reconductor Z86 (overhd)	4 474 407	(0)	(0)	4 474 400	4 474 400													
December 31, 2021 uary	1,471,107	(0)	(0)	1,471,108 0	1,471,108	0												
ruary				0			0											
ch I				0				0	0									
" /				0					Ü	0								
e				0							0							
, 				0								0		0				
ust tember				0									'	0				
ober				0											0			
ember				0												0		
total	1,471,107	(0)	(0)	1,471,108													0	
ioia.	1,171,101	(0)	(0)	.,,														
40 Construct Carson Oakland Z-47																		
December 31, 2021	1,511,045 0	(1)	(0)	1,511,046 0	1,511,046	0												
ruary	0			0		U	0											
ch	0			0			· ·	0										
1 '	0			0					0	0								
e	0			0						U	0							
	0			Ō							-	0						1
ust	0			0										0				
otember ober	0			0										0	0			
rember				0												0		
ember		(4)	(0)	0													0	
total	1,511,045	(1)	(0)	1,511,046 <b>1,515,414</b>	-													
41 J&L SouthsideSS Upgrade z-47 & 2	Z86			(4,368)														
December 31, 2021		1	(0)	1,455,535	1,455,535													
uary ruary				0		0	0											
rch				0			U	0										
il				Ö				Ü	0									
/				0						0								
e /				0							0	0						
just				Ō								Ü		0				
tember				0										0				
ober vember				0											0	0		
cember				0												U	0	
total	1,455,535	1	(0)	1,455,535														
43 Carson SS upgrade Z47 and Z71  December 31, 2021	2,664,496	(0)	(0)	2,664,497	2,664,497													
uary	.,,	(3)	(0)	0	_,_,,,,,,,,,	0												
ruary				0			0	_										1
ch I				0				0	0									
1				0					v	0								
e				0							0	_						
ust				0								0		0				
tember				0										0				
ober				0										Ü	0			
vember				0												0	0	
ember total	2,664,496	(0)	(0)	2,664,497	1 1												0	
	,,	(3)	(0)		1 1													1
14 Forbes SS Upgrade Z86 cancelled	4.004		_															
December 31, 2021	4,661	0	0	4,661 0	4,661	0												
ruary				0		U	0											
ch				0				0										
1				0					0	_								
/ e				0						0	0							1
=				0							U	0						1
ust				0										0				
ember				0										0	0			
															0	0		
ober rember																		
ober ember ember Cancelled	4,661			0 0 4,661												o o	0	

Code

			i iliai														
			In service	December													
	AFUDC	AFUDC		Cwip						Net of AF	UDC						
Total	Debt	Equity	Net CWIP	WO AFUDC	<u>January</u>	February	<u>March</u>	<u>April</u>	May	<u>June</u>	July	August	September	October	November	December	<u>Total</u>
			(4,661)														

DUQUESNE LIGHT COMPANY FUNDING PROJECT NUMBER 10-0034	<u>Total</u>	AFUDC <u>Debt</u>	AFUDC Equity	Code Final In service Net CWIP	December Cwip WO AFUDC	<u>January</u>	<u>February</u>	<u>March</u>	<u>April</u>	<u>May</u>	Net of AFUDC  June July	<u>August</u>	<u>September</u>	October	November	<u>December</u>	<u>Total</u>
S2345 Dravosburg SS Upgrade Z71 Prote December 31, 2021 January February March April May June July August September October November December Verified November 31, 2012	0	0	0	0 0 0 0 0 0 0 0 0 0 0	0	0	0	0	0	0	o	0	0 0	0	0	0	
January February March April May June July August September October November December (Verified) Total	0	0	0	0 0 0 0 0 0 0 0		0	0	0	0	0	O	0	0 0	0	0	0	
January February March April May June July August September October November December (Verified) 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	
December 2021 Balance January February March April May June July August September October November December (Verified) 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	0	0	0	0	0 0	0	0	0	



Closed posted In service

FUNDING PROJECT NUMBER 11-0014		Additions only (no	DWID include	d)	In service													
Closed Posted/cancelled		AFUDC	AFUDC		December Balance													
	Charges		Equity	Net CWIP	WO AFUDC	January	February	March	<u>April</u>	May	<u>June</u>	<u>July</u>	August	September	October	November	December	Total
L0855 Construct BI-Carson 302 UG Phase 1 December 31, 2021	2,071,714	4 0	0	2,071,714	2,071,714													2,071,714
January		0	Ū	0	2,011,711	0												0
February		0		0			0											0
March		0		0				0										0
April May		0		0					0	0								0
June		0		0						U	0							0
July		0		0							· ·	0						0
August		0		0									0					0
September				0										0				0
October				0											0			0
November				0												0	0	0
December Total	2,071,71	4 0	0														0	U
L0857 Construct BI-Carson 302 UG Phase 2		In Service June 1	15, 2018															
December 31, 2021	10,604,69	5 0	1	10,604,694	10,604,694	_												10,604,694
January		0		0		0	0											0
February March		0		0			U	0										0
April		0		0				Ü	0									0
May		0		0					,	0								0
June		0		0							0							0
July		0		0								0	_					0
August September	(	0		0									0	0				0
October				0										U	0			0
November				ő											·	0		ŏ
December				0													0	0
Total	10,604,69	5 0	1	10,604,694														
L0858 Construct BI-Carson 302 UG Phase 3 December 31, 2021	5,303,603	In Service June 1	15, 2018 (0)	5,303,603	5,303,603													5,303,603
January		0	(0)	0,303,003	5,303,003	0												0,303,003
February		0		ō		_	0											0
March		0		0				0										0
April		0		0					0									0
May June		0		0						0	0							0
July		0		0							· ·	0						0
August		0		ő								ŭ	0					ŏ
September				0										0				0
October				0											0			0
November				0												0	0	0
December Total	5,303,603	3 0	(0)		:												U	U
L0859 Construct BI-Carson 302 UG Phase 4		In Service Nov 20				I												
December 31, 2021	1,610,38		0	1,610,380	1,610,380													1,610,380
January	(	0		0		0												0
February		0		0			0											0
March		0		0				0										0
April May		0		0					0	0								0
June		0		0						U	0							0
July		0		0								0						0
August		0		0									0					0
September				0										0	_			0
October November				0											0	0		0
December		0		0												U	0	0
Total	1,610,38		0	1,610,380													-	
L0860 Construct BI-Carson 302 UG Phase 5		In Service June 1		<u> </u>														
December 31, 2021	32,538,07	3 0	0	32,538,073	32,538,073													32,538,073
January		0		0		0												0
February March		0		0			0	0										0
April		0		0				3	0									0
May		0		0						0								0
June		0		0							0							0
July		0		0								0	_					0
August September		0		0									0	0				0
October				0										U	0			0
November				0											0	0		0
December				0													0	0
Total	32,538,07	3 0	0	32,538,073		l												

Closed posted In service

FUNDING PROJECT NUMBER 11-0014	
In service	Additions only (no RWIP included)

Registroom   Part	In service		Additions only (n	no RWIP includ	led)	December	1												
Content   Cont	Closed Posted/califerred	Charges			Net CWIP	Balance	<u>January</u>	February	<u>March</u>	April	May	<u>June</u>	<u>July</u>	August	September	October	November	December	<u>Total</u>
June	L0861 Reconfigure Z88			15, 2018															
March			0	C		1,479,595													1,479,595
March							0												0
AND THE STATE OF T	February							0											0
May 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0									U	0									0
Judie	April									U									0
July 1		-									0								-
Agent	June	-										U							0
Somewine	July												0						0
Charles		U												U	0				0
Mary															U				
Property   1,75,756   0   1,12,756   0   1,12,756   0   1,12,756   0   1,12,756   0   1,12,756   0   1,12,756   0   1,12,756   0   1,12,756   0   1,12,756   0   1,12,756   0   1,12,756   0   0   0   0   0   0   0   0   0																0			0
March   Marc																	·		
Secondary   140,000   0   140,000		1,479,595	0	C														U	0
Secondary   140,000   0   140,000	L0883 Construct BI-Carson 302 OVHD		In Service June	15, 2018		1													
Section		149,065			149,065	149,065													149,065
Part	January						0												0
March Nav		0			0			0											0
May 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	March	0							0										0
May 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	April	0								0									0
June 1	May	0									0								0
July 1	June											0							0
Springshort   Control   Co	July	0											0						0
Springshort   Control   Co	August													0					0
November   0   0   140,905   0   0   140,905   0   0   140,905   0   0   140,905   0   0   140,905   0   0   140,905   0   0   140,905   0   0   140,905   0   0   140,905   0   0   140,905   0   0   140,905   0   0   140,905   0   0   140,905   0   0   0   140,905   0   0   0   140,905   0   0   0   140,905   0   0   0   140,905   0   0   0   0   0   0   0   0   0	September	0			0										0				0
November   0   0   140,905   0   0   140,905   0   0   140,905   0   0   140,905   0   0   140,905   0   0   140,905   0   0   140,905   0   0   140,905   0   0   140,905   0   0   140,905   0   0   140,905   0   0   140,905   0   0   140,905   0   0   0   140,905   0   0   0   140,905   0   0   0   140,905   0   0   0   140,905   0   0   0   0   0   0   0   0   0																0			0
Mary 1																	C		0
Description	December																	0	0
December   1,1207	Total	149,065	0	C	149,065														
December   1,1207																			
James																			
February 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	December 31, 2021	2,113,455	0	C		2,113,455													2,113,455
March   0							0												0
April 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	February							0											0
May									0										0
June   0   0   0   0   0   0   0   0   0	April									U	0								0
August 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0											0								0
August 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	June											U							-
September													U						0
October   0   0   0   0   0   0   0   0   0	August	U												U	0				0
November Total 2,113,455 0 0 2,113,485    Total   1,418,307   0 0 1,418,307   0 0 0 1,418,307   0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0															U	0			0
Total																U			0
Total																	·		0
December 31, 2021	Total	2,113,455	0	C														U	Ü
December 31, 12021	S2411 BI SS install 345ky Breaker #334	In S	ervice June 15. 2	2018															
January 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0		1,418,307			1,418,307	1,418,307													1,418,307
February   0							0												0
April 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0								0											0
April 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0		0							0										0
May										0									0
July 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	May	0			0						0								0
July 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0		0										0							0
August 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	July	0			0								0						0
September	August	0			0									0					0
October November 0 0 0 November 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	September				0										0				0
December	October				0											0			0
S2412 Tecumsa Pump upgrade equipt   In Service September 28, 2018																	C	)	0
S2412 Tecumsa Pump upgrade equipt		1 // 18 207	0	,														0	0
December 31, 2021   1,009,804   0   0   1,009,804		1,410,307					1												
January		1 000 804			1 000 804	1 000 804													1,009,804
February 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0			U			1,003,004	0												1,005,804
March 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	February							0											0
April 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0		-						U	0										0
May 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0		-							Ü	0									0
June         0         0         0         0         July         0         0         0         0         August         0 <t< td=""><td></td><td>-</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>0</td><td>0</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>0</td></t<>		-								0	0								0
July         0	June	-			0						3	0							0
August 0 0 0 September 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0												3	0						0
September         0           October         0           November         0           December         0													U	0					0
October 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0		· ·												· ·					0
November         0           December         0           0         0	October														0	n			0
December 0 0																		)	0
																			0
		1,009.804	0	0														· ·	٥
		,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	,		, ,														

Cancelled

Closed posted

FUNDING PROJECT NUMBER 11-0014 In service Additions only (no RWIP included) December AFUDC AFUDC Balance Charges Equity Net CWIP WO AFUDC May September October November December Total Debt January February June July March April August S2413 CarsonSS upgrade Equipment In Service June 15, 2018 December 31, 2021 6,772,587 6.772.587 6,772,587 6,772,587 January February 0 March April 0 May 0 0 June 0 July Ω 0 0 August 0 September October November 0 December 6,772,587 6.772.587 S2415 Arsenal SS Upgrade Ckt 307 equipment 157,274 157,274 157,274 157,274 January 0 February 0 March April May June 0 July 0 August September 0 October November December 157,274 0 0 157,274 S2416 Dravosburg Swyd upgrade Z71 In Service Apr 2015 December 31, 2021 352,001 352,001 352,001 352,001 January February 0 March Λ April May June July 0 August 0 0 September October 0 November December 352,001 352,001 S2417 Bettis SS Upgrade Z-88 protection December 31, 2021 32,072 32,072 32,072 32,072 January February March 0 0 April May 0 0 June 0 July August 0 0 September 0 October 0 November December 32,072 December 31, 2021 0 January 0 February March April May June 0 0 0 July August September October 0 0 November December

DUQUESNE LIGHT COMPANY
ELINDING DDO JECT NUMBER 44

Closed posted In service

FUNDING PROJECT NUMBER 11-0014	
In service	

Additions only (no RWIP included)

Closed Posted/cancelled		Additions only (i		su)	December													
	Charges	AFUDC <u>Debt</u>	AFUDC Equity	Net CWIP	Balance WO AFUDC	January	February	March	April	May	June	<u>July</u>	August	September	October	November	December	Total
L0962 Reconfigure Arsenal-Carson 307 OH		rvice June 15, 2																0
December 31, 2021	46,429	0	0		46,429													46,429
January February	0			0		0	0											0
March	0			0			-	0										0
April May	0			0					0	0								0
June	0			0						U	0							0
July	0			0								0						0
August September	0 (0)			0 (0)									0	(0)				0 (0)
October	(-/			0										(-/	0			0
November December				0												0	0	0
	46,429	0	0														ŭ	
69																		
416242 - BI - PMH Switchgear and Ductbank		Repointed to FP	'N 13-0024 (Aug															
December 31, 2021	(0)	0	(0	(0)	(0)	0												
January February				0		U	0											
March				0				0										
April May				0					0	0								
June				0							0							
July August				0								0	0					
September				0									·	0				
October November				0											0	0		
December				0												0	0	
	(0)	0	(0	) (0)														
S3215 Carson SS-Install Access Road December 31, 2021	Removed to be	repointed in AP 0	RIL 2018 0	0	0													0
January	·		· ·	0		0												0
February March				0			0	0										0
April				0				U	0									0
May				0						0								0
June July				0							0	0						0
August				0									0					0
September October				0										0	0			0
November				0											-	0		0
December	0	0	0	0													0	
	· ·		·	· ·														
S3309 Tecumseh SS - Station Security	Removed to be	renginted in AP	RII 2018															0
December 31, 2021	rtomovod to be	ropolitica il 7 ti	1112 2010	0	0													0
January February				0		0	0											0
March				0			U	0										0
April				0					0									0
May June				0						0	0							0
July				0							•	0	_					0
August September				0									0	0				0
October				0										· ·	0			0
November December				0												0	0	0
Secomber	0	0	0														J	

DUQUESNE LIGHT COMPANY Closed posted FUNDING PROJECT NUMBER 11-0014 In service Additions only (no RWIP included) December AFUDC AFUDC Balance Charges Debt Equity Net CWIP WO AFUDC January February March May June July September October November December Total April August Placeholder for new work order December 31, 2021 0 0 0 January February March 0 0 0 0 0 April May June July August September October 0 0 November December Placeholder for new work order December 31, 2021 (20,982) January February March April May 0 0 0 June July August September October 0 November 0 December (20,982) AFUDC Debt AFUDC Equity Net CWIP Total Total all work orders 65,638,070 Allowable Dec 2005 AFUDC Total allowable basis (0) January February March April May June July August September October November December Total Dec 31 in service balance 65,638,070 65,638,070 January February \*Update formula to include any new projects "in service" March April May June July August September October November December Total In service 2022 65,638,070 65,638,070 0 Total FPN 65,638,070 0 0 0 0 0 0 65,638,070 Control 65,638,070

(0)

Variance

# Duquesne Light Company Cumulative Summary of 2024 "Other" Transmission Projects by Month Summary of 2024 Transmission Plant Balances by Month

A CWIP to date

C2

CWIP Dr At December 31, 2023 (1,640)

B Plant in Service to Date

At December 31, 2023 8,815,518

C1	CWIP without AFUDC (1)	Monthly Actual Cu	ımulative
	December 31 2023	(1,640)	
	January	2	(1,638)
	February	0	(1,638)
	March	(0)	(1,638)
	April	0	(1,638)
	May	(0)	(1,638)
	June	0	(1,638)
	July	0	(1,638)
	August	0	(1,638)
	September	0	(1,638)
	October	0	(1,638)
	November	0	(1,638)
	December 31, 2024	0	(1,638)

Plant in Service (1)	Monthly Actual	Cumulative
December 31, 2023	8,815,518	
January	(814)	8,814,704
February	0	8,814,704
March	(1)	8,814,703
April	0	8,814,703
May	0	8,814,703
June	0	8,814,703
July	0	8,814,703
August	0	8,814,703
September	0	8,814,703
October	0	8,814,703
November	0	8,814,703
December 31, 2024	0	8,814,703
		J.

<sup>(1)</sup> 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 2024 "Other" Transmission Projects by Month

	Beginning	Capital	Transfers	Ending
	Balance	Expenditures	To in service	CWIP
CWIP December 31, 2023				(1,640)
January	(1,640)	(812)	(814)	(1,638)
February	(1,638)	0	0	(1,638)
March	(1,638)	(1)	(1)	(1,638)
April	(1,638)	0	0	(1,638)
May	(1,638)	0	0	(1,638)
June	(1,638)	0	0	(1,638)
July	(1,638)	0	0	(1,638)
August	(1,638)	0	0	(1,638)
September	(1,638)	0	0	(1,638)
October	(1,638)	0	0	(1,638)
November	(1,638)	0	0	(1,638)
December 31, 2024	(1,638)	0	0	(1,638)
Total		(813)	(815)	

	Beginning	Transfers		Ending
	Balance	From CWIP	Retirements	Plant In Service
Plant in service December 31, 2023				8,815,518
January	8,815,518	(814)	0	8,814,704
February	8,814,704	0	0	8,814,704
March	8,814,704	(1)	0	8,814,703
April	8,814,703	0	0	8,814,703
May	8,814,703	0	0	8,814,703
June	8,814,703	0	0	8,814,703
July	8,814,703	0	0	8,814,703
August	8,814,703	0	0	8,814,703
September	8,814,703	0	0	8,814,703
October	8,814,703	0	0	8,814,703
November	8,814,703	0	0	8,814,703
December 31, 2024	8,814,703	0	0	8,814,703
Total		(815)	0	

DUQUESNE LIGHT COMPANY Cumulative Summary of 2023 "Other" Transmission	on Projects by Month														
Project Manager: Ben Dwulit							2024 Spend								
L1414: Dravosburg-West Mifflin Z-73-Recond CWIP Balance w AFUDC CWIP December 31, 2022 AFUDC Equity Open	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total 2024 Spend	Total Project Spend  0 0 0 0 0	Jan
L1434 : Elrama Trm.Line-DravWilson Z-72 CWIP Balance w AFUDC AFUDC Debt AFUDC Equity Open													000000000000000000000000000000000000000	0 0 (5,935) 0 (0)	
L1448 : USS Clairt-Piney Fork Z16-Line Wor December 31 , 2023 AFUDC Debit AFUDC Equity Open														0 0 (0) 0	
Plant in service December 31, 2022 CWIP Balance w AFUDC AFUDC Debt AFUDC Equity Open														0 0 0 0 (0)	
S3972 : West Mifflin SS-EstabZ-13 Bkr.#84 CWIP Balance w AFUDC AFUDC Debi AFUDC Equity Inservice 12/2020														0 243,311 0 0	
December 31, 2023 CWIP Balance w AFUDC AFUDC Debt AFUDC Equity Open													C C C C	0 0 142,986 0 0	
S3974 : West Mifflin SS-Est.Tie8kr 1&Protec CWIP Balance w AFUDC AFUDC Debt AFUDC Equity Open													0 0 0 0	0 0 13,946 0 0	
S3975: West Mifflin SS-Est.TieBkr 2&Protec CWIP Balance w AFUDC AFUDC Debt AFUDC Equity Open													0 0 0 0 0	0 0 0	
S3976: Wilson SS-Est Bus Tie Bkr1 & Prot CWIP Balance w AFUDC AFUDC Debt AFUDC Equity Open													0 0 0 0 0	0 0 0 0 0 0 0 0	
S3978 : Dravosburg SS-Upd Wilson Z72 Prot CWIP Balance w AFUDC AFUDC Debt AFUDC Equity Open													0 0 0 0	0 0 0	
S3979 : Drawosburg SS-Upd Wilson 273 Prot CWIP Balance w AFUDC AFUDC Debt AFUDC Equity Inservice 12/2020													0 0 0 0	0 0 110,623 0 0	
S3980:: Dravosburg SS-Upd West Mifflin 279 Prot CWIP Balance w AFUDC AFUDC Debt AFUDC Equity In service 2/2021													C C C C	0 0 140,705 0 0	
S3981:: Dravosburg SS-Upd West Mifflin 279 Prot CWIP Balance w AFUDC AFUDC Debt AFUDC Equity Open													C C C C	0 81,566 0	
S3982 : West Mifflin St-Upg Dravosburg Z-73 CWIP Balance w AFUDC AFUDC Debt AFUDC Equity Inservice 12/2020													C C C C	0 0 145,434 0 0	
S3983 : West Mifflin SS-Upg Dravosburg Z-74 CWIP Balance w AFUDC AFUDC Debt AFUDC Equity Inservice 1/2/2020													0 0 0 0 0	0 0 356,980 0 0	
S3984 : Wilson SS Upgrade West Mifflin Z-13 Protec CWIP Balance w AFUDC AFUDC Debt AFUDC Equity Open													C C C C	0 (970) 0 0	
Inservice  \$3985: Wilson SS Upgrade West Mifflin Z-14 Protec CWIP Balance w AFUDC AFUDC Debt AFUDC Equity														0 0 0	
Open Open													Ċ		

cumulative Summary of 2023 "Other" Transmission Project Manager: Ben Dwulit							2024 Spend								
	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total 2024 Spend	Total Project Spend	Jan
3986 : USSX Clairton CST Upgr Z-16 Protec WIP Balance w AFUDC FUDC Debt FUDC Bequity Ipen													0 0 0 0	0	
. WIP Balance w AFUDC FUDC Debt FUDC Equity ransler to 757742													0 0 0 0	0 0 0	
67737: Dravosburg SS-West Mifflin Z-73 WIP Balance w AFUDC FUDC Debt FUDC Equity													0 0 0 0	0 0 115,675 0	
nservice 12/2020 67739: Dravosburg SS-West Mifflin Z74 WIP Balance w AFUDC FUDC Equity FUDC Equity	2												0 0 2 0	0 0 0 51,420	
nservice 2/2021 667740 : Dravosbursburg SS-#1,#2,#3,#4 138 WIP Balance w AFUDC	(814)		(1)										(815 0 0		
FUDC Debt FUDC Equity service 11/2021													0	0 0	
67742 : Dravosbur - 287 Breaker CT's WIP Balance w AFUDC FUDC Debt FUDC Equity service 10(2019 CP													0 0	0 186,482 0 0	
67746: West Milfin SS-Wilson Z-13 WIP Balance w AFUDC FUDC Debt FUDC Equity service 12/2020													0 0 0	0 0 446,428 0 0	
67748: West Mifflin SS-Wilson Z-14 WIP Balance w AFUDC FUDC Debt FUDC Equity service 10/2021													0	288,208 0 0	
67749: West Mifflin SS Install #3 WIP Balance w AFUDC FUDC Debt FUDC Equity													0 0 0 0	0 0 (0) 0	
ancelled trasnsferred to 767749 67750: West Mifflin SS-Dravosburg Z-73 WIP Balance w AFUDC FUDC Equity FUDC Equity													0 0 0 0	0 0 72,533 0	
sservice 12/2020 67751: West Mifflin SS Dravosburg Breaker WIP Balance w AFUDC FUDC Debt FUDC Equity													0 0 0 0	0 0 0 234,265 0	
nservice 2/2021 67756: West Mifflin SS-Establish #3 bus MUP Balance w AFUDC FUDC Debt FUDC Equity													0 0 0 0	0 0 0 254,471 0	(
pen 67838: Elrama SS-New SS DEEP WIP Balance w AFUDC FUDC Debt FUDC Equity													0	0 0 0 (0)	
ancelled transferred to 794186 94186: Elrama SS New SS DEEP WIP Balance w AFUDC FUDC Debt FUDC Equity													0 0 0 0	0 0 0 0 0 0	
service 8/2020 75836: Dravosburg Z73 WIP Balance w AFUDC FUDC Debt FUDC Equity													0 0 0 0	0 0 0 56,748 0	
ipen 75837: Dravosburg Z74 WIP Balance w AFUDC FUDC Debt FUDC Equity													0 0 0 0	73,150 0	
pen 93666: Planning Transmission Capital WIP Balance w AFUDC FUDC Debt													0	0 0 0 0 49,734	

DUQUESNE LIGHT COMPANY Cumulative Summary of 2023 "Other" Transmission F	Projects by Month														
Project Manager: Ben Dwulit	Tojects by mortal						2024 Spend								
2018 CWIP Balance w AFUDC AFUDC Debt AFUDC Equity 2018 CWIP Balance wo AFUDC	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total 2024 Spend 0 0 0 0	Total Project Spend 0 0 0 0	Jan
2018 Inservice 2019 CWIP Balance w AFUDC AFUDC Debt AFUDC Equity 2019 CWIP Balance wo AFUDC 2019 Inservice													0 0 0 0	0	
2020 CWIP Balance w AFUDC AFUDC Debt AFUDC Equity 2020 CWIP Balance wo AFUDC 2020 Inservice													0 0 0 0	0 0 0	
2021 CWIP Balance w AFUDC AFUDC Debt AFUDC Equity 2021 CWIP Balance wo AFUDC 2021 Inservice													0	0	
Total 19-0037 Dravosburg-Eirama Expansion Project 2024 CWIP Balance w AFUDC AFUDC Debt AFUDC Equity 2024 CWIP Balance wo AFUDC 2024 Inservice	(814)	0	(1)										0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 3,672,059 0 0 3,672,059 ) (815)	(814)
Carve Out: PJM Project 836122 (WO's 784186, \$3970) 2024 CWIP Balance w AFUDC AFUDC Debt AFUDC Equify 2024 CWIP Balance wo AFUDC 2024 Inservice													0 0 0 0 0 0	0 0 0 0 0 (0) (0)	

DUQUESNE LIGHT COMPANY Cumulative Summary of 2023 "Other" Transmission Project Manager: Ben Dwulit												_	
Project Manager: Ben Dwullt  L1414: Dravosburg-West Mifflin 2-73-Recond CWIP Polasmice w AFUDC CWIP December 31, 2022 AFUDC Equity Open	Feb	Mar	Apr	May	2024 ir Jun	service Jul	Aug	Sep	Oct	Nov	Dec	2024 YTD Inservice	Total Project Inservice
L1434 : Elrama Trm.Line-DravWilson Z-72 CWIP Balance w AFUDC AFUDC Debt AFUDC Equity Open												0	(5,935)
L1448: USS Clairt-Piney Fork Z16-Line Wor December 31, 2023 AFUDIC Debt AFUDIC Equity Open												0	0
Plant in service December 31, 2022 CWIP Balance w AFUDC AFUDC Debt AFUDC Equity Open												0	(0)
S3972: West Mifflin SS-Estab.Z-13 Bkr.#84 CWIP Balance w AFUDC AFUDC Debt AFUDC Equity Inservice 12/2020												0	276,395
December 31, 2023 CWIP Balance w AFUDC AFUDC Debt AFUDC Equity Open												0	0
S3974 : West Mifflin SS-Est.Tießkr 1&Protec CWIP Balance w AFUDC AFUDC Debt AFUDC Equity Open												0	0
S3975: West Mifflin SS-Est.Tie8kr 2&Protec CWIP Balance w AFUDC AFUDC Debt AFUDC Equity Open												0	0
S3976 : Wilson SS-Est Bus Tie Bkr1 & Prot CWIP Balance w AFUDC AFUDC Debt AFUDC Equity Open												0	0
S3978 : Dravosburg SS-Upd Wilson Z72 Prot CWIP Balance w AFUDC AFUDC Debt AFUDC Equity Open												0	0
S3979 : Dravosburg SS-Upd Wilson Z73 Prot CWIP Balance w AFUDC AFUDC Debt AFUDC Equity Inservice 12/2020												0	111,696
S3980:: Dravosburg SS-Upd West Mifflin Z79 Prot CWIP Balance w AFUDC AFUDC Debt AFUDC Equity In service 2/2021												0	0
S3981:: Dravosburg SS-Upd West Mifflin Z79 Prot CWIP Balance w AFUDC AFUDC Debt AFUDC Equity Open												0	0
S3982 : West Mifflin SS-Upg Dravosburg Z-73 CWIP Balance w AFUDC AFUDC Debt AFUDC Equity Inservice 12/2020												0	156,228
S3983 : West Mifflin SS-Upg Dravosburg Z-74 CWIP Balance w AFUDC AFUDC Debt AFUDC EQuity Inservice 12/2020												0	310,231
S3984: Wilson SS Upgrade West Mifflin Z-13 Protec CWIP Balance w AFUDC AFUDC Debt AFUDC Equity Open Inservice		(35,142)										0 (35,142)	36,112 (35,142)
S3985 : Wilson SS Upgrade West Mifflin Z-14 Protec CWIP Balance w AFUDC AFUDC Debt AFUDC Equity Open		(*************************************										0	0

Cumulative Summary of 2023 "Other" Transmissior Project Manager: Ben Dwulit	F				2024	Inservice						1	
	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	2024 YTD Inservice	Total Project Inservice
S3986 : USSX Clairton CST Upgr Z-16 Protec CWIP Balance w AFUDC AFUDC Debt AFUDC Equity Open												0	0
S4053 : Dravosburg SS Z-87 Breaker CT's CWIP Balance w AFUDC AFUDC Debt AFUDC Equity Transfer to 767742												0	0
767737: Dravosburg SS-West Mifflin Z-73 CWIP Balance w AFUDC AFUDC Debt AFUDC Equity Inservice 12/2020												0	115,674
767739: Dravosburg SS-West Mifflin Z74 CWIP Balance w AFUDC AFUDC Debt AFUDC Equity Inservice 2/2021												0	192,095
767740: Dravosbursburg SS-#1,#2,#3,#4 138 CWIP Balance w AFUDC AFUDC Debt AFUDC Equity Inservice 11/2021	٦											0	690,209
767742 : Dravosbur - Z87 Breaker CT's CWIP Balance w AFUDC AFUDC Debt AFUDC Equity Inservice 10/2019 CP	_											0	55,576
767746: West Miffin SS-Wilson Z-13 CWIP Balance w AFUDC AFUDC Debt AFUDC Equity													
Inservice 12/2020 767748: West Mifflin SS-Wilson Z-14 CWIP Balance w AFUDC AFUDC Debt AFUDC Equity												0	455,721
Inservice 10/2021 767749: West Mifflin SS Install #3 CWIP Balance w AFUDC AFUDC Debt												0	504,063
AFUDC Equity Cancelled trasnsferred to 767749  767750: West Mifflin SS-Dravosburg Z-73  CWIP Balance w AFUDC												0	0
AFUDC Debt AFUDC Equity Inservice 12/2020 767751: West Mifflin SS Dravosburg Breaker												0	72,533
CWIP Balance w AFUDC AFUDC Debt AFUDC Equity Inservice 2/2021	0	35,142										34,330	270,638
767756: West Mifflin SS-Establish #3 bus CWIP Balance w AFUDC AFUDC Debt AFUDC Equity Open		(1)										(3)	266,351
767838: Elrama SS-New SS DEEP CWIP Balance w AFUDC AFUDC Debt AFUDC Equity Cancelled transferred to 794186												0	0
794186: Eirama SS New SS DEEP CWIP Balance w AFUDC AFUDC Debt AFUDC Equity Inservice 8/2020												0	0
875836: Dravosburg Z73 CWIP Balance w AFUDC AFUDC Debt AFUDC Equity Open												0	67,600
875837: Dravosburg Z74 CWIP Balance w AFUDC AFUDC Debt AFUDC Equity												0	
Open 853666: Planning Transmission Capital CWIP Balance w AFUDC AFUDC Debt AFUDC Equity												0	73,150
Open												0	123,112

DUQUESNE LIGHT COMPANY Cumulative Summary of 2023 "Other" Transmission F													
Project Manager: Ben Dwulit					2024 Ir	nservice							
2018 CWIP Balance w AFUDC AFUDC Debt AFUDC Equity 2018 CWIP Balance wo AFUDC 2018 Inservice	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	2024 YTD Inservice	Total Project 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													
Total 19-0037 Drawosburg-Eirama Expansion Project 2024 CWIP Balance w AFUDC AFUDC Debt AFUDC Equity 2024 CWIP Balance wo AFUDC 2024 Inservice	0	(1	I) o	0	0	0	0	0	0	0	0	(815)	3,736,307
Carve Out: PJM Project B3012.2 (WO's 784166, \$3970) 2024 CWIP Balance w AFUDC AFUDC Debt AFUDC Equity 2024 CWIP Balance wo AFUDC 2024 Inservice												0	(0)

umulative Summary of 2023 "Other" Transmission Projects I						2024 S	pend					
	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
67 : Oakland-Pant.Hollow-Reconductor												
IP Balance w AFUDC												
VIP December 31, 2022												
FUDC Equity												
service												
service												
1783: Oakland SS-Riazzi Re-Conducto												
/IP Balance w AFUDC												
UDC Debt												
UDC Equity												
service												
ervice												
ember 31, 2023												
FUDC Debt												
UDC Equity												
ervice												
nt in service December 31, 2022												
UDC Debt												
UDC Equity												
18 CWIP Balance wo AFUDC												
8 Inservice												
9 CWIP Balance w AFUDC												
UDC Debt												
UDC Equity												
19 CWIP Balance wo AFUDC												
19 Inservice												
19 IIISelvice												
cember 31, 2023												
FUDC Debt												
UDC Equity												
20 CWIP Balance wo AFUDC												
20 Inservice												
20 inservice												
21 CWIP Balance w AFUDC												
JDC Debt												
JDC Equity												
11 CWIP Balance wo AFUDC												
1 Inservice												
2 CWIP Balance w AFUDC												
JDC Debt	-											
UDC Equity	-											
22 CWIP Balance wo AFUDC			-			-		-				

Cumulative Summary of 2023 "Other" Transmission Projects by I

Cumulative Summary of 2023 "Other" Transmission Projects	y i		2024 In-Service							٦						
	Total 2024 Spend	Project Total Spend	Jan	Feb	Mar	Apr	May		Jul	Aug	Sep	Oct	Nov	Dec	Total 2024 Inservice	Total Project Inservice
L1467 : Oakland-Pant.Hollow-Reconductor						•**	-,									
CWIP Balance w AFUDC		(7,818,169)														
CWIP December 31, 2022		(1,640)														
AFUDC Equity		0														
nservice																_
771783: Oakland SS-Riazzi Re-Conducto																
CWIP Balance w AFUDC		11,597,259														
AFUDC Debt		11,007,200														
AFUDC Equity																
nservice																5,078,39
ISOLVICO																3,078,33.
TBD		-														
December 31, 2023		-														
AFUDC Debt		•														-
FUDC Debt FUDC Equity																-
		-														-
nservice		-														-
		-														-
Plant in service December 31, 2022		-														-
AFUDC Debt		-														-
FUDC Equity		-														-
018 CWIP Balance wo AFUDC		-														-
018 Inservice		-														
		-														
2019 CWIP Balance w AFUDC		22,636														
FUDC Debt		(1,640)														-
FUDC Equity		0														-
019 CWIP Balance wo AFUDC		24,276														
2019 Inservice																
lecember 31, 2023		3,755,119														
FUDC Debt																
AFUDC Equity																
2020 CWIP Balance wo AFUDC																
2020 Inservice																
021 CWIP Balance w AFUDC																
FUDC Debt																
FUDC Equity		-														
021 CWIP Balance wo AFUDC		-														
021 CWIP Balance wo APODC 021 Inservice		-														-
UZ I IIISBI VICE		•														-
		•														-
																-
022 CWIP Balance w AFUDC		3,779,091														-
FUDC Debt		(1,640)														-
FUDC Equity		0														-
2022 CWIP Balance wo AFUDC		3,777,451														

# **APPENDIX 4**

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



April 18, 2025

## VIA ELECTRONIC FILING

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

Re: FERCForm 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,

C. James Davis, Jr.

Enclosure

## Appendix A

FERC-730, Report of Transmission Investment Activity Company Name: <u>Duquesne Light Company</u>

Table 1: Actual and Projected Electric Transmission Capital Spending

	Actual at	Projected Investment (Incremental Investment by						
	December	Year for Each of the Succeeding Five Calendar						
	31	Years)						
	2024	2025	2026	2027	2028	2029		
Capital Spending on Electric Transmission Facilities	\$87,078	\$73,281	\$52,232	\$39,686	\$46,892	\$45,325		
(\$ Thousands) (1)								

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 (<u>see</u>, 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)** 

Table 2: Project	Detail (1)				
Project	Project Type	Expected	Completion	Is Project	If Project Not
Description	(3)	Project	Status (4)	on	on Schedule,
(2)		Completion		Schedule?	Indicate
		Date		(Y/N)	Reasons For
		(month/year)			Delay (5)
	New Build	07/2033	Pre-	Y	
Build new 138			Engineering		
kV line and					
construct new					
substation					
	New Build	09/2034	Pre-	Y	
<b>Substation</b>			Engineering		
Conversion					
Building a new					
138 kV					
substation					
Ridge _	New Build	12/2032	Pre-	Y	
Substation			Engineering		
Loop existing 138					
kV line and					
construct a new					
138 kV substation.					
	N. D. '11	00/2025	T T 1	<b>X</b> 7	
Watson	New Build	08/2025	Under	Y	
Substation Building a new			Construction		
138 kV					
substation					
BI Crescent	Upgrade of	06/2027	Under	Y	
Corridor D. L. 111	Existing		Construction		
Rebuild					
Upgrade existing 138 kV corridor					
130 KV COITIGOT					

				naai Bac Bat	
BI-Carson	10	03/2024	Complete	Y	
Forced Cooling	Existing				
Implementation					
of a forced					
cooling system to					
increase normal					
ratings of 345 kV					
Cheswick-Plum	Upgrade of	03/2025	Under	Y	
Reconfiguration	existing		Construction		
Modifications					
from PJM 2022					
RTEP process for					
reliability on 138					
kV circuits					

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, 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.

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 <a href="DataClearance@FERC.gov">DataClearance@FERC.gov</a>, or to the Office of the Executive Director, Information Clearance Officer, Federal Energy Regulatory Commission, 888 First St. NE, Washington, DC 20426.

## **APPENDIX 5**

# Appendix 5 Duquesne Light Company Formula Reference Changes

Tab:						
	Line #/Description	<u>Description</u> :	<u>Cell</u> :	Current Instruction/ Reference	Correct Instruction/ Reference	Reason For Change:
Appendix A	1	Transmission Wages Expense	E6		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 Appendix A	53 55	Less Account 565 Plus Net Transmission Lease Payments	E98 E100	p321.96.b p200.4.c	p320-323.96.b p200-201.4.c	Footnote A Footnote A
Appendix A	58	Total A&G	E105	p323.197.b	p320-323.197.b	Footnote A 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		p114-117.63.c	Footnote A
Appendix A	94	Amortization of Loss on Reacquired Debt	E162		p114-117.64.c	Footnote A
Appendix A	95	Less Amort of Gain on Reacquired on Debt-Credit	E163		p114-117.65.c	Footnote A
Appendix A	96	Less Amort of Premium on Debt-Credit	E164		p114-117.66.c	Footnote A
Appendix A	97	Interest on Debt to Associated Companies	E165		p114-117.67.c	Footnote A
Appendix A	99	Preferred Dividends	E168		p118-119.29.c	Footnote A
Appendix A Appendix A	100 101	Proprietary Capital Less Accumulated Other Comprehensive Income Account 219	E171 E172		p112-113.16.c p112-113.15.c	Footnote A
Appendix A	101	Less Account 216.1	E172 E174		p112-113.15.c p112-113.12.c	Footnote A Footnote A
Appendix A	103	Less Loss on Reacquired Debt	E174 E180		p110-111.81.c	Footnote A
Appendix A	107	Plus Gain on Reacquired Debt	E181		p112-113.61.c	Footnote A Footnote A
Appendix A	110	Preferred Stock			p112-113.3.c	Footnote A
Appendix A	Not Applicable	Note G	C287		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 -	Footnote A
1 - ADIT	Not Applicable	Under the ADITC-255 Section	B117	No. 64) Total Form No. 1 (p 266 & 267)	113 Line No. 64) Total Form No. 1 (p 266-267)	Footnote A
2 - Other Tax	Other Taxes	Page 263	D2	p263	p262-263	2022 - 2024 FFI 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	262-263.1	Line 15 is not utilized in 2022 - 2024 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 (l) on Line 11
2 - Other Tax	Line 3	PA PURTA	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	262-263.1	Information previously found in Column (i) on Line 4 is now found in Column (l) on Line 2
2 - Other Tax	Line 6		D17	p263.i	262-263.I	Information previously found in Column (i) on Line 5 is now found in Column (I) on Line 3
		FICA	D17			
2 - Other Tax	Line 7	FICA PA Unemployment	D17	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 7 Line 8	PA Unemployment City of Pittsburgh	D18 D19	p263.i	262-263.I	Information previously found in Column (i) on Line 18 is now found in Column (i) on Line 8 Information previously found in Column (i) on Line 34 is now found in Column (i) on Line 12
2 - Other Tax 2 - Other Tax	Line 7 Line 8 Line 10	PA Unemployment City of Pittsburgh Highway Use	D18 D19 D25	p263.i p263.i	262-263.I 262-263.I	Information previously found in Column (I) on Line 18 is now found in Column (I) on Line 8 information previously found in Column (I) on Line 34 is now found in Column (I) on Line 12 Line 6 is not utilized in 2022 - 2024 FF1
2 - Other Tax 2 - Other Tax 2 - Other Tax	Line 7 Line 8 Line 10 Line 11	PA Unemployment City of Pittsburgh Highway Use Excise Tax on Coal	D18 D19 D25 D26	p263.i p263.i p263.i	262-263.l 262-263.l 262-263.l	Information previously found in Column (i) on Line 18 is now found in Column (i) on Line 8 Information previously found in Column (i) on Line 34 is now found in Column (i) on Line 12 Line 6 is not utilized in 2022 - 2024 FF1 Line 7 is not utilized in 2022 - 2024 FF1
2 - Other Tax 2 - Other Tax 2 - Other Tax 2 - Other Tax	Line 7 Line 8 Line 10 Line 11 Line 11	PA Unemployment City of Pittsburgh Highway Use Excise Tax on Coal PA Gross receipts Tax	D18 D19 D25 D26 D27	p263.i p263.i p263.i p263.i	262-263.l 262-263.l 262-263.l 262-263.l	Information previously found in Column (i) on Line 18 is now found in Column (i) on Line 8 Information previously found in Column (i) on Line 34 is now found in Column (i) on Line 12 Line 6 is not utilized in 2022 - 2024 FF1 Line 7 is not utilized in 2022 - 2024 FF1 Information previously found in Column (i) on Line 14 is now found in Column (i) on Line 7
2 - Other Tax 2 - Other Tax 2 - Other Tax 2 - Other Tax 2 - Other Tax	Line 7 Line 8 Line 10 Line 11 Line 12 Line 13	PA Unemployment City of Pittsburgh Highway Use Excise Tax on Coal PA Gross receipts Tax PA Corporate Loans	D18 D19 D25 D26 D27 D28	p263.i p263.i p263.i p263.i p263.i	262-263.l 262-263.l 262-263.l 262-263.l 262-263.l	Information previously found in Column (I) on Line 18 is now found in Column (I) on Line 8 Information previously found in Column (I) on Line 34 is now found in Column (I) on Line 12 Line 6 is not utilized in 2022 - 2024 FF1 Line 7 is not utilized in 2022 - 2024 FF1 Information previously found in Column (I) on Line 14 is now found in Column (I) on Line 7 Line 16 is not utilized in 2022 - 2024 FF1
2 - Other Tax	Line 7 Line 8 Line 10 Line 11 Line 12 Line 13 Line 14	PA Unemployment City of Pittsburgh Highway Use Excise Tax on Coal PA Gross receipts Tax PA Corporate Loans PA Insurance Premiums	D18 D19 D25 D26 D27 D28 D29	p263.i p263.i p263.i p263.i p263.i p263.i	262-263.1 262-263.1 262-263.1 262-263.1 262-263.1 262-263.1	Information previously found in Column (i) on Line 18 is now found in Column (i) on Line 8 Information previously found in Column (i) on Line 34 is now found in Column (i) on Line 12 Line 6 is not utilized in 2022 - 2024 FF1 Line 7 is not utilized in 2022 - 2024 FF1 Line 7 is not utilized in 2022 - 2024 FF1 Line 8 is not utilized in 2022 - 2024 FF1 Line 16 is not utilized in 2022 - 2024 FF1 Line 17 is not utilized in 2022 - 2024 FF1 Line 17 is not utilized in 2022 - 2024 FF1
2 - Other Tax 2 - Other Tax	Line 7 Line 8 Line 10 Line 11 Line 12 Line 13 Line 14 Line 15	PA Unemployment City of Pittsburgh Highway Use Excise Tax on Coal PA Gross receipts Tax PA Corporate Loans PA Insurance Premiums PA Fuel Use	D18 D19 D25 D26 D27 D28 D29 D30	p263.i p263.i p263.i p263.i p263.i p263.i p263.i	262-263.I 262-263.I 262-263.I 262-263.I 262-263.I 262-263.I 262-263.I	Information previously found in Column (i) on Line 18 is now found in Column (i) on Line 8 Information previously found in Column (i) on Line 34 is now found in Column (i) on Line 12 Line 6 is not utilized in 2022 - 2024 FF1 Line 7 is not utilized in 2022 - 2024 FF1 Information previously found in Column (i) on Line 14 is now found in Column (i) on Line 7 Line 16 is not utilized in 2022 - 2024 FF1 Line 17 is not utilized in 2022 - 2024 FF1 Line 19 is not utilized in 2022 - 2024 FF1 Line 19 is not utilized in 2022 - 2024 FF1
2 - Other Tax	Line 7 Line 8 Line 10 Line 11 Line 12 Line 13 Line 14 Line 15 Line 16	PA Unemployment City of Pittsburgh Highway Use Excise Tax on Coal PA Gross receipts Tax PA Corporate Loans PA Insurance Premiums PA Fuel Use PA Motor Carriers	D18 D19 D25 D26 D27 D28 D29 D30 D31	p263.i p263.i p263.i p263.i p263.i p263.i p263.i p263.i p263.i	262-263.1 262-263.1 262-263.1 262-263.1 262-263.1 262-263.1 262-263.1 262-263.1	Information previously found in Column (i) on Line 18 is now found in Column (i) on Line 8 Information previously found in Column (i) on Line 34 is now found in Column (i) on Line 12 Line 6 is not utilized in 2022 - 2024 FF1 Line 7 is not utilized in 2022 - 2024 FF1 Information previously found in Column (i) on Line 14 is now found in Column (i) on Line 7 Line 16 is not utilized in 2022 - 2024 FF1 Line 17 is not utilized in 2022 - 2024 FF1 Line 19 is not utilized in 2022 - 2024 FF1 Line 19 is not utilized in 2022 - 2024 FF1 Line 20 is not utilized in 2022 - 2024 FF1 Line 20 is not utilized in 2022 - 2024 FF1
2 - Other Tax	Line 7 Line 8 Line 10 Line 11 Line 12 Line 13 Line 14 Line 15 Line 16 Line 17	PA Unemployment City of Pittsburgh Highway Use Excise Tax on Coal PA Gross receipts Tax PA Corporate Loans PA Insurance Premiums PA Fuel Use PA Motor Carriers PA Other	D18 D19 D25 D26 D27 D28 D29 D30 D31	p263.i p263.i p263.i p263.i p263.i p263.i p263.i p263.i p263.i	262-263.1 262-263.1 262-263.1 262-263.1 262-263.1 262-263.1 262-263.1 262-263.1 262-263.1 262-263.1	Information previously found in Column (i) on Line 18 is now found in Column (i) on Line 8 Information previously found in Column (i) on Line 34 is now found in Column (i) on Line 12 Line 6 is not utilized in 2022 - 2024 FF1 Line 7 is not utilized in 2022 - 2024 FF1 (Line 16 is not utilized in 2022 - 2024 FF1 (Line 16 is not utilized in 2022 - 2024 FF1 (Line 17 is not utilized in 2022 - 2024 FF1 (Line 17 is not utilized in 2022 - 2024 FF1 (Line 19 is not utilized in 2022 - 2024 FF1 (Line 20 is not uti
2 - Other Tax	Line 7 Line 8 Line 10 Line 11 Line 12 Line 13 Line 14 Line 15 Line 16 Line 17 Line 18	PA Unemployment City of Pittsburgh Highway Use Excise Tax on Coal PA Gross receipts Tax PA Corporate Loans PA Insurance Premiums PA Fuel Use PA Motor Carriers	D18 D19 D25 D26 D27 D28 D29 D30 D31 D31 D32 D33	p263.i p263.i p263.i p263.i p263.i p263.i p263.i p263.i p263.i	262-263.1 262-263.1 262-263.1 262-263.1 262-263.1 262-263.1 262-263.1 262-263.1	Information previously found in Column (i) on Line 18 is now found in Column (i) on Line 8 Information previously found in Column (i) on Line 34 is now found in Column (i) on Line 12 Line 6 is not utilized in 2022 - 2024 FF1 Line 7 is not utilized in 2022 - 2024 FF1 Line 7 is not utilized in 2022 - 2024 FF1 Line 16 is not utilized in 2022 - 2024 FF1 Line 17 is not utilized in 2022 - 2024 FF1 Line 18 is not utilized in 2022 - 2024 FF1 Line 19 is not utilized in 2022 - 2024 FF1 Line 19 is not utilized in 2022 - 2024 FF1 Line 20 is not utilized in 2022 - 2024 FF1 Line 20 is not utilized in 2022 - 2024 FF1 Line 20 is not utilized in 2022 - 2024 FF1 Line 20 is not utilized in 2022 - 2024 FF1 Line 20 is not utilized in 2022 - 2024 FF1 Line 26 is not utilized in 2022 - 2024 FF1 Line 26 is not utilized in 2022 - 2024 FF1 Line 26 is not utilized in 2022 - 2024 FF1 Line 26 is not utilized in 2022 - 2024 FF1
2 - Other Tax	Line 7 Line 8 Line 10 Line 11 Line 12 Line 13 Line 14 Line 15 Line 16 Line 17	PA Unemployment City of Pittsburgh Highway Use Excise Tax on Coal PA Gross receipts Tax PA Corporate Loans PA Insurance Premiums PA Fuel Use PA Motor Carriers PA Other WV Franchise	D18 D19 D25 D26 D27 D28 D29 D30 D31	p.263.i	262-263.1 262-263.1 262-263.1 262-263.1 262-263.1 262-263.1 262-263.1 262-263.1 262-263.1 262-263.1 262-263.1	Information previously found in Column (i) on Line 18 is now found in Column (i) on Line 8 Information previously found in Column (i) on Line 34 is now found in Column (i) on Line 12 Line 6 is not utilized in 2022 - 2024 FF1 Line 7 is not utilized in 2022 - 2024 FF1 Information previously found in Column (i) on Line 14 is now found in Column (i) on Line 7 Line 16 is not utilized in 2022 - 2024 FF1 Line 17 is not utilized in 2022 - 2024 FF1 Line 19 is not utilized in 2022 - 2024 FF1 Line 20 is not utilized in 2022 - 2024 FF1 Line 20 is not utilized in 2022 - 2024 FF1 Line 20 is not utilized in 2022 - 2024 FF1 Line 20 is not utilized in 2022 - 2024 FF1 Line 20 is not utilized in 2022 - 2024 FF1 Line 20 is not utilized in 2022 - 2024 FF1 Line 26 is not utilized in 2022 - 2024 FF1 Line 27 is not utilized in 2022 - 2024 FF1 Line 27 is not utilized in 2022 - 2024 FF1 Line 27 is not utilized in 2022 - 2024 FF1 Line 27 is not utilized in 2022 - 2024 FF1 Line 27 is not utilized in 2022 - 2024 FF1
2 - Other Tax 3 - Other Tax 4 - Other Tax 5 - Other Tax 5 - Other Tax 6 - Other Tax 7 - Other Tax 8 - Other Tax	Line 7 Line 8 Line 10 Line 11 Line 11 Line 12 Line 13 Line 14 Line 15 Line 16 Line 17 Line 18 Line 18 Line 19	PA Unemployment City of Pittsburgh Highway Use Excise Tax on Coal PA Gross receipts Tax PA Corporate Loans PA Insurance Premiums PA Fuel Use PA Motor Carriers PA Other WV Franchise WV Franchise Gross Receipts	D18 D19 D25 D26 D27 D28 D29 D30 D31 D32 D33 D34	p.263.i	262-263.1 262-263.1 262-263.1 262-263.1 262-263.1 262-263.1 262-263.1 262-263.1 262-263.1 262-263.1 262-263.1 262-263.1 262-263.1	Information previously found in Column (i) on Line 18 is now found in Column (i) on Line 8 Information previously found in Column (i) on Line 34 is now found in Column (i) on Line 12 Line 6 is not utilized in 2022 - 2024 FF1 Line 7 is not utilized in 2022 - 2024 FF1 Line 7 is not utilized in 2022 - 2024 FF1 Line 16 is not utilized in 2022 - 2024 FF1 Line 16 is not utilized in 2022 - 2024 FF1 Line 17 is not utilized in 2022 - 2024 FF1 Line 19 is not utilized in 2022 - 2024 FF1 Line 20 is not utilized in 2022 - 2024 FF1 Line 20 is not utilized in 2022 - 2024 FF1 Line 20 is not utilized in 2022 - 2024 FF1 Line 20 is not utilized in 2022 - 2024 FF1 Line 27 is not utilized in 2022 - 2024 FF1 Line 27 is not utilized in 2022 - 2024 FF1 Line 27 is not utilized in 2022 - 2024 FF1 Line 27 is not utilized in 2022 - 2024 FF1 Line 32 is not utilized in 2022 - 2024 FF1 Line 32 is not utilized in 2022 - 2024 FF1 Line 32 is not utilized in 2022 - 2024 FF1
2 - Other Tax	Line 7 Line 8 Line 10 Line 11 Line 12 Line 13 Line 14 Line 15 Line 16 Line 17 Line 18 Line 19 Line 20 Line 23	PA Unemployment City of Pittsburgh Highway Use Excise Tax on Coal PA Gross receipts Tax PA Corporate Loans PA Insurance Premiums PA Insurance Premiums PA Fuel Use PA Motor Carriers PA Other WV Franchise WV Income Gross Receipts Total 'Other' Taxes included on p.114.14c	D18 D19 D25 D26 D27 D28 D29 D30 D31 D31 D32 D33 D34 D35 C41	p.263.i	262-263.1 262-263.1 262-263.1 262-263.1 262-263.1 262-263.1 262-263.1 262-263.1 262-263.1 262-263.1 262-263.1	Information previously found in Column (i) on Line 18 is now found in Column (i) on Line 8 Information previously found in Column (i) on Line 34 is now found in Column (i) on Line 12 Line 6 is not utilized in 2022 - 2024 FF1 Line 7 is not utilized in 2022 - 2024 FF1 Information previously found in Column (i) on Line 14 is now found in Column (i) on Line 7 Line 16 is not utilized in 2022 - 2024 FF1 Line 17 is not utilized in 2022 - 2024 FF1 Line 19 is not utilized in 2022 - 2024 FF1 Line 20 is not utilized in 2022 - 2024 FF1 Line 20 is not utilized in 2022 - 2024 FF1 Line 20 is not utilized in 2022 - 2024 FF1 Line 20 is not utilized in 2022 - 2024 FF1 Line 20 is not utilized in 2022 - 2024 FF1 Line 20 is not utilized in 2022 - 2024 FF1 Line 26 is not utilized in 2022 - 2024 FF1 Line 27 is not utilized in 2022 - 2024 FF1 Line 27 is not utilized in 2022 - 2024 FF1 Line 27 is not utilized in 2022 - 2024 FF1 Line 27 is not utilized in 2022 - 2024 FF1 Line 27 is not utilized in 2022 - 2024 FF1
2 - Other Tax 3 - Other Tax 4 - Other Tax 5 - Other Tax 5 - Other Tax 6 - Other Tax 7 - Other Tax 7 - Other Tax	Line 7 Line 8 Line 10 Line 11 Line 12 Line 13 Line 14 Line 15 Line 16 Line 17 Line 18 Line 19 Line 20 Line 23	PA Unemployment City of Pittsburgh Highway Use Excise Tax on Coal PA Gross receipts Tax PA Corporate Loans PA Insurance Premiums PA Fuel Use PA Motor Carriers PA Other WV Franchise WV Franchise Gross Receipts	D18 D19 D25 D26 D27 D28 D29 D30 D31 D32 D33 D34 D35	p.263.i	262-263.1 262-263.1 262-263.1 262-263.1 262-263.1 262-263.1 262-263.1 262-263.1 262-263.1 262-263.1 262-263.1 262-263.1 262-263.1 262-263.1 262-263.1 262-263.1	Information previously found in Column (i) on Line 18 is now found in Column (i) on Line 8 Information previously found in Column (i) on Line 34 is now found in Column (i) on Line 12 Line 6 is not utilized in 2022 - 2024 FF1 Line 7 is not utilized in 2022 - 2024 FF1 Line 7 is not utilized in 2022 - 2024 FF1 Line 16 is not utilized in 2022 - 2024 FF1 Line 16 is not utilized in 2022 - 2024 FF1 Line 19 is not utilized in 2022 - 2024 FF1 Line 19 is not utilized in 2022 - 2024 FF1 Line 19 is not utilized in 2022 - 2024 FF1 Line 20 is not utilized in 2022 - 2024 FF1 Line 20 is not utilized in 2022 - 2024 FF1 Line 26 is not utilized in 2022 - 2024 FF1 Line 26 is not utilized in 2022 - 2024 FF1 Line 27 is not utilized in 2022 - 2024 FF1 Line 26 is not utilized in 2022 - 2024 FF1 Line 26 is not utilized in 2022 - 2024 FF1 Line 27 is not utilized in 2022 - 2024 FF1 Line 28 is not utilized in 2022 - 2024 FF1 Line 32 is not utilized in 2022 - 2024 FF1 Line 32 is not utilized in 2022 - 2024 FF1 Line 32 is not utilized in 2022 - 2024 FF1 Line 32 is not utilized in 2022 - 2024 FF1 Line 32 is not utilized in 2022 - 2024 FF1 Line 32 is not utilized in 2022 - 2024 FF1 Line 32 is not utilized in 2022 - 2024 FF1 Line 32 is not utilized in 2022 - 2024 FF1 Line 32 is not utilized in 2022 - 2024 FF1
2 - Other Tax 3 - Other Tax 4 - Other Tax 5 - Cost Support	Line 7 Line 8 Line 10 Line 11 Line 12 Line 13 Line 14 Line 15 Line 16 Line 17 Line 18 Line 19 Line 20 Line 23	PA Unemployment City of Pittsburgh Highway Use Excise Tax on Coal PA Gross receipts Tax PA Corporate Loans PA Insurance Premiums PA Insurance Premiums PA Fuel Use PA Motor Carriers PA Other WV Franchise WV Income Gross Receipts Total 'Other' Taxes included on p.114.14c	D18 D19 D25 D26 D27 D28 D29 D30 D31 D32 D33 D34 D34 D35 C41 D4 and D16; D20 and D32; D36 and D37; D41 and D D3;	p.263.i	262-263.1 262-263.1 262-263.1 262-263.1 262-263.1 262-263.1 262-263.1 262-263.1 262-263.1 262-263.1 262-263.1 262-263.1 262-263.1 262-263.1 262-263.1 262-263.1	Information previously found in Column (i) on Line 18 is now found in Column (i) on Line 8 Information previously found in Column (i) on Line 34 is now found in Column (i) on Line 12 Line 6 is not utilized in 2022 - 2024 FF1 Line 7 is not utilized in 2022 - 2024 FF1 Line 7 is not utilized in 2022 - 2024 FF1 Line 16 is not utilized in 2022 - 2024 FF1 Line 16 is not utilized in 2022 - 2024 FF1 Line 19 is not utilized in 2022 - 2024 FF1 Line 19 is not utilized in 2022 - 2024 FF1 Line 19 is not utilized in 2022 - 2024 FF1 Line 20 is not utilized in 2022 - 2024 FF1 Line 20 is not utilized in 2022 - 2024 FF1 Line 26 is not utilized in 2022 - 2024 FF1 Line 26 is not utilized in 2022 - 2024 FF1 Line 27 is not utilized in 2022 - 2024 FF1 Line 26 is not utilized in 2022 - 2024 FF1 Line 26 is not utilized in 2022 - 2024 FF1 Line 27 is not utilized in 2022 - 2024 FF1 Line 28 is not utilized in 2022 - 2024 FF1 Line 32 is not utilized in 2022 - 2024 FF1 Line 32 is not utilized in 2022 - 2024 FF1 Line 32 is not utilized in 2022 - 2024 FF1 Line 32 is not utilized in 2022 - 2024 FF1 Line 32 is not utilized in 2022 - 2024 FF1 Line 32 is not utilized in 2022 - 2024 FF1 Line 32 is not utilized in 2022 - 2024 FF1 Line 32 is not utilized in 2022 - 2024 FF1 Line 32 is not utilized in 2022 - 2024 FF1
2 - Other Tax 5 - Cost Support	Line 7 Line 8 Line 10 Line 11 Line 11 Line 12 Line 13 Line 14 Line 15 Line 14 Line 15 Line 16 Line 17 Line 18 Line 19 Line 20 Line 23 Plant in Service Worksheet - Form 1 Page #s Accumulated Depreciation Worksheet -	PA Unemployment City of Pittsburgh Highway Use Excise Tax on Coal PA Gross receipts Tax PA Corporate Loans PA Insurance Premiums PA Huel Use PA Motor Carriers PA Other WV Franchise WV Income Gross Receipts Total 'Other' Taxes included on p.114.14c "Source" Information for Prior Year and Current Year	D18 D19 D25 D26 D26 D27 D28 D29 D30 D31 D31 D32 D33 D34 D35 D4 D35 D4 and D16; D20 and D32; D36 and D37; D41 and D 42;	p263.i	262-263.1 262-263.1 262-263.1 262-263.1 262-263.1 262-263.1 262-263.1 262-263.1 262-263.1 262-263.1 262-263.1 262-263.1 262-263.1 262-263.1 262-263.1 262-263.1	Information previously found in Column (I) on Line 18 is now found in Column (I) on Line 8 information previously found in Column (I) on Line 34 is now found in Column (I) on Line 12 Line 6 is not utilized in 2022 - 2024 FF1 Line 7 is not utilized in 2022 - 2024 FF1 Information previously found in Column (I) on Line 14 is now found in Column (I) on Line 7 Line 16 is not utilized in 2022 - 2024 FF1 Line 17 is not utilized in 2022 - 2024 FF1 Line 17 is not utilized in 2022 - 2024 FF1 Line 19 is not utilized in 2022 - 2024 FF1 Line 20 is not utilized in 2022 - 2024 FF1 Line 20 is not utilized in 2022 - 2024 FF1 Line 20 is not utilized in 2022 - 2024 FF1 Line 27 is not utilized in 2022 - 2024 FF1 Line 26 is not utilized in 2022 - 2024 FF1 Line 27 is not utilized in 2022 - 2024 FF1 Line 27 is not utilized in 2022 - 2024 FF1 Line 27 is not utilized in 2022 - 2024 FF1 Line 27 is not utilized in 2022 - 2024 FF1 FF1 Contote A
2 - Other Tax 5 - Cost Support 5 - Cost Support 5 - Cost Support 5 - Cost Support	Line 7 Line 8 Line 10 Line 11 Line 11 Line 12 Line 13 Line 14 Line 15 Line 16 Line 17 Line 18 Line 19 Line 20 Line 20 Line 23 Plant in Service Worksheet - Form 1 Page #s	PA Unemployment City of Pittsburgh Highway Use Excise Tax on Coal PA Gross receipts Tax PA Corporate Loans PA Insurance Premiums PA Fuel Use PA Motor Carriers PA Other WV Franchise WV Franchise WV Income Gross Receipts Total 'Other' Taxes included on p.114.14c "Source" Information for Prior Year and Current Year "Source" Information for Prior Year and Current Year	D18 D19 D25 D26 D26 D27 D28 D29 D30 D31 D31 D32 D33 D34 D35 C41 D4 and D16; D20 and D32; D36 and D37; D41 and D 42; D 46 and D 58 D104 and D105	p263.i	262-263.1 262-263.1	Information previously found in Column (i) on Line 18 is now found in Column (i) on Line 8 information previously found in Column (i) on Line 34 is now found in Column (i) on Line 12 Line 6 is not utilized in 2022 - 2024 FF1 Line 7 is not utilized in 2022 - 2024 FF1 Information previously found in Column (i) on Line 14 is now found in Column (i) on Line 7 Line 16 is not utilized in 2022 - 2024 FF1 Line 17 is not utilized in 2022 - 2024 FF1 Line 17 is not utilized in 2022 - 2024 FF1 Line 19 is not utilized in 2022 - 2024 FF1 Line 19 is not utilized in 2022 - 2024 FF1 Line 91 is not utilized in 2022 - 2024 FF1 Line 92 is not utilized in 2022 - 2024 FF1 Line 20 is not utilized in 2022 - 2024 FF1 Line 26 is not utilized in 2022 - 2024 FF1 Line 26 is not utilized in 2022 - 2024 FF1 Line 25 is not utilized in 2022 - 2024 FF1 Line 25 is not utilized in 2022 - 2024 FF1 Line 32 is not utilized in 2022 - 2024 FF1 FF1 Contonte A Footnote A  Footnote A  Footnote A  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 (Assigned to - Operations and Maintenance).
2 - Other Tax 5 - Cost Support 5 - Cost Support 5 - Cost Support 5 - Cost Support	Line 7 Line 8 Line 10 Line 11 Line 11 Line 12 Line 13 Line 14 Line 15 Line 16 Line 17 Line 18 Line 19 Line 20 Line 20 Line 23 Plant in Service Worksheet - Form 1 Page #s  Accumulated Depreciation Worksheet - Form 1 Page #s  Electric /Non-electric Cost Support  Electric /Non-electric Cost Support	PA Unemployment City of Pittsburgh Highway Use Excise Tax on Coal PA Gross receipts Tax PA Corporate Loans PA Insurance Premiums PA Fuel Use PA Motor Carriers PA Other WV Franchise WV Income Gross Receipts Total 'Other' Taxes included on p.114.14c "Source" Information for Prior Year and Current Year "Source" Information for Prior Year and Current Year Accumulated Intangible Depreciation Undistributed Stores Exp Net Transmission Lease Payments	D18 D19 D25 D26 D26 D27 D28 D29 D30 D31 D31 D32 D33 D34 D35 C41 D4 and D16; D20 and D32; D36 and D37; D41 and D 42; D46 and D 58 D104 and D105 F139 F145	p265.1 p263.1 p210.2 p204.p206; p206; p207	262-263.1 262-26	Information previously found in Column (I) on Line 18 is now found in Column (I) on Line 8 Information previously found in Column (I) on Line 34 is now found in Column (I) on Line 12 Line 6 is not utilized in 2022 - 2024 FF1 Information previously found in Column (I) on Line 14 is now found in Column (I) on Line 7 Line 16 is not utilized in 2022 - 2024 FF1 Line 17 is not utilized in 2022 - 2024 FF1 Line 19 is not utilized in 2022 - 2024 FF1 Line 19 is not utilized in 2022 - 2024 FF1 Line 20 is not utilized in 2022 - 2024 FF1 Line 20 is not utilized in 2022 - 2024 FF1 Line 20 is not utilized in 2022 - 2024 FF1 Line 21 is not utilized in 2022 - 2024 FF1 Line 27 is not utilized in 2022 - 2024 FF1 Line 27 is not utilized in 2022 - 2024 FF1 Line 27 is not utilized in 2022 - 2024 FF1 Line 28 is not utilized in 2022 - 2024 FF1 Line 32 is not utilized in 2022 - 2024 FF1 Footnote A Footnote A  Footnote A  Footnote A  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 (Assigned to - Operations and Maintenance). Footnote A
2 - Other Tax 3 - Other Tax 5 - Cost Support	Line 7 Line 8 Line 10 Line 11 Line 12 Line 13 Line 13 Line 14 Line 15 Line 16 Line 17 Line 16 Line 17 Line 18 Line 19 Line 20 Line 23 Plant in Service Worksheet - Form 1 Page #s Electric /Non-electric Cost Support Electric /Non-electric Cost Support Electric /Non-electric Cost Support	PA Unemployment City of Pittsburgh Highway Use Excise Tax on Coal PA Gross receipts Tax PA Corporate Loans PA Insurance Premiums PA Fuel Use PA Motor Carriers PA Other Carriers PA Other WV Franchise WV Income Gross Receipts Total 'Other' Taxes included on p.114.14c "Source" Information for Prior Year and Current Year "Source" Information for Prior Year and Current Vear Accumulated Intangible Depreciation Undistributed Stores Exp Net Transmission Lease Payments Intangible Amortization	D18 D19 D25 D26 D27 D28 D29 D30 D31 D31 D32 D33 D34 D34 D35 C41 D4 and D16; D20 and D32; D46 and D58 D104 and D105 F139 F145 F147 F150	p265.1 p263.1 p27.65.1 p200.21.c p200.21.c p200.21.c	262-263.1 262-26	Information previously found in Column (i) on Line 18 is now found in Column (i) on Line 8 information previously found in Column (i) on Line 34 is now found in Column (i) on Line 12 Line 6 is not utilized in 2022 - 2024 FF1 Line 7 is not utilized in 2022 - 2024 FF1 Line 7 is not utilized in 2022 - 2024 FF1 Line 16 is not utilized in 2022 - 2024 FF1 Line 17 is not utilized in 2022 - 2024 FF1 Line 18 is not utilized in 2022 - 2024 FF1 Line 19 is not utilized in 2022 - 2024 FF1 Line 19 is not utilized in 2022 - 2024 FF1 Line 19 is not utilized in 2022 - 2024 FF1 Line 19 is not utilized in 2022 - 2024 FF1 Line 19 is not utilized in 2022 - 2024 FF1 Line 20 is not utilized in 2022 - 2024 FF1 Line 20 is not utilized in 2022 - 2024 FF1 Line 27 is not utilized in 2022 - 2024 FF1 Line 27 is not utilized in 2022 - 2024 FF1 Line 27 is not utilized in 2022 - 2024 FF1 Line 32 is not ut
2 - Other Tax 5 - Cost Support 6 - Cost Support 7 - Cost Support 7 - Cost Support 7 - Cost Support 8 - Cost Support 9 - Cost Support	Line 7 Line 8 Line 10 Line 11 Line 11 Line 12 Line 13 Line 14 Line 15 Line 16 Line 17 Line 18 Line 19 Line 19 Line 20 Line 20 Line 23 Plant in Service Worksheet - Form 1 Page #s Electric /Non-electric Cost Support	PA Unemployment City of Pittsburgh Highway Use Excise Tax on Coal PA Gross receipts Tax PA Corporate Loans PA Insurance Premiums PA Hoel Use PA Motor Carriers PA Other WV Franchise WV Income Gross Receipts Total 'Other' Taxes included on p.114.14c "Source" Information for Prior Year and Current Year "Source" Information for Prior Year and Current Year Accumulated Intangible Depreciation Undistributed Stores Exp Net Transmission Lease Payments Intangible Amortization Loanmon Depreciation - Electric Only	D18 D19 D25 D26 D26 D27 D28 D29 D30 D31 D31 D32 D33 D34 D35 C41 D4 and D16; D20 and D32; D36 and D37; D41 and D 42; D 44 and D16 F139 F145 F147 F150 F151	p263.i p273.i p200.21.c p200.21.c	262-263.1 262-26	Information previously found in Column (I) on Line 18 is now found in Column (I) on Line 8 information previously found in Column (I) on Line 34 is now found in Column (I) on Line 12 Line 6 is not utilized in 2022 - 2024 FF1 Line 7 is not utilized in 2022 - 2024 FF1 Information previously found in Column (I) on Line 14 is now found in Column (I) on Line 7 Line 16 is not utilized in 2022 - 2024 FF1 Line 17 is not utilized in 2022 - 2024 FF1 Line 17 is not utilized in 2022 - 2024 FF1 Line 17 is not utilized in 2022 - 2024 FF1 Line 19 is not utilized in 2022 - 2024 FF1 Line 19 is not utilized in 2022 - 2024 FF1 Line 20 is not utilized in 2022 - 2024 FF1 Line 20 is not utilized in 2022 - 2024 FF1 Line 27 is not utilized in 2022 - 2024 FF1 Line 27 is not utilized in 2022 - 2024 FF1 Line 27 is not utilized in 2022 - 2024 FF1 Line 27 is not utilized in 2022 - 2024 FF1 Line 27 is not utilized in 2022 - 2024 FF1 FF Contonte A Footnote A  Footnote A  Footnote A  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 (Assigned to - Operations and Maintenance). Footnote A
2 - Other Tax 5 - Cost Support 6 - Cost Support 7 - Cost Support 7 - Cost Support 7 - Cost Support 7 - Cost Support 8 - Cost Support 9 - Cost Support	Line 7 Line 8 Line 10 Line 11 Line 12 Line 13 Line 13 Line 14 Line 15 Line 16 Line 17 Line 16 Line 17 Line 18 Line 19 Line 20 Line 23 Plant in Service Worksheet - Form 1 Page #s Electric /Non-electric Cost Support Electric /Non-electric Cost Support Electric /Non-electric Cost Support	PA Unemployment City of Pittsburgh Highway Use Excise Tax on Coal PA Gross receipts Tax PA Corporate Loans PA Insurance Premiums PA Fuel Use PA Motor Carriers PA Other Carriers PA Other WV Franchise WV Income Gross Receipts Total 'Other' Taxes included on p.114.14c "Source" Information for Prior Year and Current Year "Source" Information for Prior Year and Current Vear Accumulated Intangible Depreciation Undistributed Stores Exp Net Transmission Lease Payments Intangible Amortization	D18 D19 D25 D26 D27 D28 D29 D30 D31 D31 D32 D33 D34 D34 D35 C41 D4 and D16; D20 and D32; D46 and D58 D104 and D105 F139 F145 F147 F150	p.263.i p.276.i p.276.c p.200.21.c p.200.21.c p.200.21.c p.200.21.c p.200.21.c p.200.21.c	262-263.1 262-26	Information previously found in Column (i) on Line 18 is now found in Column (i) on Line 8 information previously found in Column (i) on Line 34 is now found in Column (i) on Line 12 Line 6 is not utilized in 2022 - 2024 FF1 Line 7 is not utilized in 2022 - 2024 FF1 Line 7 is not utilized in 2022 - 2024 FF1 Line 16 is not utilized in 2022 - 2024 FF1 Line 17 is not utilized in 2022 - 2024 FF1 Line 18 is not utilized in 2022 - 2024 FF1 Line 19 is not utilized in 2022 - 2024 FF1 Line 19 is not utilized in 2022 - 2024 FF1 Line 19 is not utilized in 2022 - 2024 FF1 Line 19 is not utilized in 2022 - 2024 FF1 Line 19 is not utilized in 2022 - 2024 FF1 Line 20 is not utilized in 2022 - 2024 FF1 Line 20 is not utilized in 2022 - 2024 FF1 Line 27 is not utilized in 2022 - 2024 FF1 Line 27 is not utilized in 2022 - 2024 FF1 Line 27 is not utilized in 2022 - 2024 FF1 Line 32 is not ut

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# Appendix 5 Duquesne Light Company Formula Reference Changes

Tab:	Line #/Description	Description:	Cell:	Current Instruction/	Correct Instruction/	Reason For Change:
				Reference	Reference	
5 - Cost Support	CWIP & Expensed Lease Worksheet	Transmission Plant In Service	F165	p207.58.g	p204-207.58.g	Footnote A
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 (Assigned to - Operations and Maintenance).
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

<sup>[</sup>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.