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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).

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

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

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

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

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

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



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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](mailto:dogden@duqlight.com).

Respectfully Submitted,

A handwritten signature in blue ink, appearing to read "Michael Brechlin", is displayed within a rectangular grey box.

Michael Brechlin,  
Assistant General Counsel,  
Regulatory

Enclosures

# **APPENDIX 1**

## Formula Rate - Appendix A True-Up

Notes

FERC Form 1 Page # or Instruction

2024

Shaded cells are input cells

### Allocators

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	47,868,541
4	Total		(Line 2 - 3)	55,302,853
5			(Line 1 / Line 4)	19.0699%
<b>Plant Allocation Factors</b>				
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		(Line 6 - Line 7)	3,905,983,445
9	Transmission Gross Plant		(Line 21)	1,354,490,470
10	Gross Plant Allocator		(Line 9 / Line 6)	23.3713%
11	Transmission Net Plant		(Line 33)	914,955,315
12	Net Plant Allocator		(Line 11 / Line 8)	23.4245%

### Plant Calculations

<b>Plant In Service</b>				
13	Transmission Plant In Service	(Note B)	Attachment 5	1,197,710,204
14	New Transmission Plant Additions and Retirements only for Annual Estimate	(Note B)	Attachment 6	-
15	Total Transmission Plant In Service		(Line 13 + Line 14)	1,197,710,204
16	General & Intangible		Attachment 5	822,136,244
17	Common Plant (Electric Only)	(Note A)	Attachment 5	-
18	Total General & Common		(Line 16 + Line 17)	822,136,244
19	Wage & Salary Allocation Factor		(Line 5)	19.0699%
20	General & Common Plant Allocated to Transmission		(Line 18 * Line 19)	156,780,266
21	TOTAL Transmission-Related Plant In Service		(Line 15 + Line 20)	1,354,490,470
<b>Accumulated Depreciation</b>				
22	Transmission Accumulated Depreciation	(Note B)	Attachment 5	357,325,064
23	Accumulated Depreciation for Transmission Plant Additions Only for Estimate	(Note B)	Attachment 6	-
24	Total Transmission Accumulated Depreciation		(Line 22 + Line 23)	357,325,064
25	Accumulated General Depreciation		Attachment 5	184,702,315
26	Accumulated Intangible Depreciation		Attachment 5	246,397,191
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)	431,099,505
30	Wage & Salary Allocation Factor		(Line 5)	19.0699%
31	General & Common Allocated to Transmission		(Line 29 * Line 30)	82,210,090
32	TOTAL Transmission-Related Accumulated Depreciation		(Line 24 + Line 31)	439,535,155
33	TOTAL Transmission-Related Net Property, Plant & Equipment		(Line 21 - Line 32)	914,955,315

**Adjustment To Rate Base**

<b>Accumulated Deferred Income Taxes</b>			
34	ADIT net of FASB 106 and 109	(Note R) Enter Negative	Attachment 1, Col B, Line 9
35	<b>Accumulated Deferred Income Taxes Allocated To Transmission</b>		Line 34
			(178,075,606)
			(178,075,606)
<b>CWIP for Incentive Transmission Projects</b>			
36	CWIP Balance for Current Rate Year	(Note P)	Attachment 6
37	<b>Total CWIP for Incentive Transmission Projects</b>		
			2,860,981
			2,860,981
38	<b>Plant Held for Future Use</b>	(Note C)	Attachment 5
			-
<b>Transmission O&amp;M Reserves</b>			
39	<b>Total Balance Transmission Related Account 242 Reserves</b>	Enter Negative	Attachment 5
			(5,211,500)
<b>Prepayments</b>			
40	Prepayments	(Note A)	Attachment 5
41	<b>Total Prepayments Allocated to Transmission</b>		(Line 40)
			4,208,525
			4,208,525
<b>Materials and Supplies</b>			
42	Undistributed Stores Exp	(Note A)	Attachment 5
43	Wage & Salary Allocation Factor		(Line 5)
44	Total Transmission Allocated		(Line 42 * Line43)
45	Transmission Materials & Supplies		Attachment 5
46	<b>Total Materials &amp; Supplies Allocated to Transmission</b>		(Line 44 + Line45)
			991,022
			19.0699%
			188,987
			5,306,072
			5,495,059
<b>Cash Working Capital</b>			
47	Operation & Maintenance Expense		(Line 75)
48	1/8th Rule		x 1/8
49	<b>Total Cash Working Capital Allocated to Transmission</b>		(Line 47 * Line 48)
			39,563,350
			12.5000%
			4,945,419
50	<b>TOTAL Adjustment to Rate Base</b>		(Lines 35 + 37 + 39 + 41 + 46 + 49)
			(165,777,124)
51	<b>Rate Base</b>		(Line 33 + Line 50)
			749,178,192

**O&M**

<b>Transmission O&amp;M</b>			
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	<b>Transmission O&amp;M</b>	(Lines 52 - 53 + 54 + 55)	<b>12,774,963</b>
<b>Allocated General &amp; Common Expenses</b>			
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	<b>General &amp; Common Expenses</b>	(Lines 57 thru 58) - Sum (Lines 59 to 63)	130,903,751
65	Wage & Salary Allocation Factor	(Line 5)	19.0699%
66	<b>General &amp; Common Expenses Allocated to Transmission</b>	(Line 64 * Line 65)	<b>24,963,168</b>
<b>Directly Assigned A&amp;G</b>			
67	Regulatory Commission Exp Account 928	(Note G) Attachment 5	-
68	General Advertising Exp Account 930.1	(Note K) Attachment 5	-
69	Subtotal - Transmission Related	(Line 67 + Line 68)	-
70	Property Insurance Account 924	Line 60	7,791,938
71	General Advertising Exp Account 930.1	(Note F) Attachment 5	-
72	Total	(Line 70 + Line 71)	7,791,938
73	Net Plant Allocation Factor	(Line 12)	23.4245%
74	<b>A&amp;G Directly Assigned to Transmission</b>	(Line 72 * Line 73)	<b>1,825,219</b>
75	<b>Total Transmission O&amp;M</b>	(Lines 56 + 66 + 69 + 74)	<b>39,563,350</b>

**Depreciation & Amortization Expense**

<b>Depreciation &amp; Amortization Expense</b>			
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	-
78	<b>Total Transmission Depreciation and Amortization Expense</b>	(Line 76 + Line 76a + Line 77)	<b>31,930,449</b>
79	General Depreciation	Attachment 8, Col. (D)	30,169,617
80	Intangible Amortization	(Note A) p336.1.f	60,789,225
81	Total	(Line 79 + Line 80)	90,958,842
82	Wage & Salary Allocation Factor	(Line 5)	19.0699%
83	<b>General Depreciation Allocated to Transmission</b>	(Line 81 * Line 82)	<b>17,345,728</b>
84	Common Depreciation - Electric Only	(Note A) p336.11.b	-
85	Common Amortization - Electric Only	(Note A) p356 or p336.11d	-
86	Total	(Line 84 + Line 85)	-
87	Wage & Salary Allocation Factor	(Line 5)	19.0699%
88	<b>Common Depreciation - Electric Only Allocated to Transmission</b>	(Line 86 * Line 87)	-
89	<b>Total Transmission Depreciation &amp; Amortization</b>	(Lines 78 + 83 + 88)	<b>49,276,177</b>

**Taxes Other than Income**

90	Taxes Other than Income	Attachment 2	1,944,450
91	<b>Total Taxes Other than Income</b>	(Line 90)	<b>1,944,450</b>

### Return / Capitalization Calculations

<b>Long Term Interest</b>			
92	Long Term Interest	(Note Q) Attachment 5	69,848,692
93	Amortization of Debt Discount and Expense	p117.63.c	716,077
94	Amortization of Loss on Reacquired Debt	p117.64.c	1,435,265
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	8,064,336
98	<b>Total Long Term Debt Costs</b>	(Sum lines 92 to 94) - Line 95 - Line 96 + Line 97	80,064,370
99	<b>Preferred Dividends</b>	Enter Positive p118.29.c	-
<b>Common Stock</b>			
100	Proprietary Capital	p112.16.c	1,995,510,496
101	Less Accumulated Other Comprehensive Income Account 219	p112.15.c	799,240
102	Less Preferred Stock	(Line 110)	-
103	Less Account 216.1	p112.12.c	-
104	<b>Common Stock</b>	(Line 100 - (Sum Lines 101 to 103))	1,994,711,256
<b>Capitalization</b>			
105	Long Term Debt		
106	Bonds	Attachment 5	1,633,333,333
107	Less Loss on Reacquired Debt	p111.81.c	(10,086,275)
108	Plus Gain on Reacquired Debt	p113.61.c	-
109	<b>Total Long Term Debt</b>	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	<b>Total Capitalization</b>	(Sum Lines 109 to 111)	3,617,958,314
113	Debt %	(Line 109 / Line 112)	44.866%
114	Preferred %	(Line 110 / Line 112)	0.000%
115	Common %	(Note O) (Line 111 / Line 112)	55.134%
116	Debt Cost	(Line 98 / Line 109)	0.0493
117	Preferred Cost	(Line 99 / Line 110)	-
118	Common Cost	(Note J) 10.9% ROE + .5% RTO Adder	0.1140
119	Weighted Cost of Debt	(Line 113 * Line 116)	0.0221
120	Weighted Cost of Preferred	(Line 114 * Line 117)	-
121	Weighted Cost of Common	(Line 115 * Line 118)	0.0629
122	<b>Total Return ( R )</b>	(Sum Lines 119 to 121)	0.0850
123	<b>Investment Return = Rate Base * Rate of Return</b>	(Line 51 * Line 122)	63,666,686

### Composite Income Taxes

<b>Income Tax Rates</b>			
124	FIT=Federal Income Tax Rate	(Note I)	21.0000%
125	SIT=State Income Tax Rate or Composite		8.4900%
126	p (percent of federal income tax deductible for state purposes)	Per State Tax Code	0.0000%
127	$T = 1 - \{[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)\} =$		27.7071%
128	$T / (1 - T)$		38.3262%
<b>ITC Adjustment</b>			
129	Amortized Investment Tax Credit	(Note I) Enter Negative Attachment 1	-
130	$1 / (1 - T)$	1 / (1 - Line 127)	138.3262%
131	Net Plant Allocation Factor	(Line 12)	23.4245%
132	<b>ITC Adjustment Allocated to Transmission</b>	(Line 129 * (1 + Line 130) * Line 131)	-
<b>Other Income Tax Adjustments</b>			
132a	Other Income Tax Adjustments	(Note S) Attachment 5	(2,090,671)
133	<b>Income Tax Component = CIT = (T/1-T) * Investment Return * (1-(WCLTD/R)) =</b>	[Line 128 * Line 123 * (1 - (Line 119 / Line 122))]	18,046,870
134	<b>Total Income Taxes</b>	(Line 132 + Line 132a + Line 133)	15,956,199



**REVENUE REQUIREMENT**

<b>Summary</b>			
135	Net Property, Plant & Equipment	(Line 33)	914,955,315
136	Adjustment to Rate Base	(Line 50)	(165,777,124)
137	<b>Rate Base</b>	(Line 51)	<b>749,178,192</b>
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
<b>143</b>	<b>Gross Revenue Requirement</b>	<b>(Sum Lines 138 to 142)</b>	<b>170,406,861</b>
<b>Adjustment to Remove Revenue Requirements Associated with Excluded Transmission Facilities</b>			
144	Transmission Plant In Service	(Line 13)	1,197,710,204
145	Excluded Transmission Facilities	(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	<b>Adjusted Gross Revenue Requirement</b>	(Line 147 * Line 148)	<b>170,406,861</b>
150	Revenue Credits	Attachment 3	3,289,289
<b>151</b>	<b>Net Revenue Requirement</b>	<b>(Line 149 - Line 150)</b>	<b>167,117,572</b>
<b>Net Plant Carrying Charge</b>			
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%
<b>Net Plant Carrying Charge Calculation per 100 Basis Point increase in ROE</b>			
157	Gross Revenue Requirement Less Return and Taxes	(Line 143 - Line 141 - Line 142)	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	<b>Net Revenue Requirement</b>	(Line 151)	<b>167,117,572</b>
164	True-up amount	Attachment 6	-
165	Plus any increased ROE calculated on Attachment 7 other than PJM Sch. 12 projects	Attachment 7	2,819,155
166	Facility Credits under Section 30.9 of the PJM OATT	Attachment 5	-
167	<b>Net Zonal Revenue Requirement</b>	Sum (Lines 163 to 166)	<b>169,936,727</b>
<b>Network Zonal Service Rate</b>			
168	1 CP Peak	(Note L) Attachment 5	2,691.00
169	Rate (\$/MW-Year)	(Line 167 / Line 168)	63,150.03
<b>170</b>	<b>Network Service Rate (\$/MW/Year)</b>	<b>(Line 169)</b>	<b>63,150.03</b>

# Notes

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

END

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

2,686,102 <from Act 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 taxable income in different periods than they are included in rates, therefore if the item giving rise to the ADIT is not included in the formula, the associated ADIT amount shall be excluded.  
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	B End of Year Total	C Beg of Year Total	D End of Year for Est. Average for Final Total	E Gas, Prod Or Other Related	F Only Transmission Related	G Plant Related	H Labor Related	I Justification
NOTE: (Schedule Page 110 - 111 Line No. 82)								
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. Formerly referred to as FAS 109 Tax Gross-Up. Recorded in Account 254. Removed from rate base as a FASB 109 item below.
12 Excess ADIT regulatory liability - Transmission plant (from Attachment 9.2, Lines 4 and 6, Column H)	57,596,256	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 book/tax differences (prior to gross-up) with an offset to regulatory liability account 254. Specific allocation of excess ADIT between transmission and distribution determined by underlying functional records. General plant excess ADIT allocated to transmission using the wage and salary allocator. Transmission excess ADIT agreed to Attachment 9.2. Removed from rate base as a FASB 109 item below.
13 Tax gross-up on excess ADIT regulatory liability - Transmission plant	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 allocator. Removed from rate base as a FASB 109 item 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 book/tax differences not related to plant with an offset to regulatory liability account 254. Non-plant excess ADIT allocated to transmission using the wage and salary allocator. Transmission non-plant excess ADIT agreed to permanent worksheet Attachment 9.2. Removed from rate base as a FASB 109 item below.
19 Tax Gross-up on excess ADIT regulatory liability -- Transmission non-property-related	-	-	-	-	-			Gross-up for income tax due on non-plant transmission-related excess ADIT (Line 18). Corresponding amount recorded in Account 254. Removed from rate base as FASB 109 item below.
20 Deficient ADIT regulatory asset -- Transmission non-property-related (from Attachment 9.2, Lines 11 and 12, Columns H)	-	-	-	-	-			Remeasurement of deferred tax assets in account 190 (prior to tax gross-up) for income tax rate changes on transmission-related book/tax differences not related to plant with an offset to regulatory asset account 182.3. Non-plant deficient ADIT allocated to transmission using the wage and salary allocator. Transmission non-plant deficient ADIT agreed to Attachment 9.2. Removed from rate base as a FASB 109 item below.
21 Tax Gross-up on deficient ADIT regulatory liability -- Transmission non-property-related	-	-	-	-	-			Gross-up for income tax due on non-plant transmission-related excess ADIT (line 20). Corresponding amount recorded in account 182.3. Removed from rate base as FASB 109 item below.
22 Vacation Pay	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.

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.
28	Reserve for legacy issues	347,543	365,650	356,597	356,597				Book reserve related to environmental remediation for generation assets, tax deductible when paid
29	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
30	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 functions
31	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
34	Accrued Misc Reserves	4,541,837	4,227,581	4,384,709			4,384,709		Accrued miscellaneous items included in account 190.
35	Derivative Instruments	-	-	-	-				Unrecognized loss for derivative contracts. Loss recognized for tax when realized.
36	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.
37	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.
38	Operating Lease Right of Use (ROU)	-	3,961,820	1,980,910	1,980,910				Lease obligation recognized under ASC 842, not recognized for tax purposes until use of the leased property occurs.
39	Payroll Tax Deferral	-	-	-	-			-	Deferred payment of employer payroll tax expenses permitted by COVID legislation, tax deductible when paid.
40	Subtotal - p234 (Sum line 19 through line 39)	144,327,426	163,199,147	153,763,287	72,241,436	46,348,196	-	35,173,656	
41	Less FASB 109 Above if not separately removed	105,380,317	119,969,102	112,674,710	66,326,514	46,348,196	-	-	Includes amounts on Lines 10 – 21.
42	Less FASB 106 Above if not separately removed	4,395,430	4,819,632	4,607,531	-	-	-	4,607,531	Includes amount on Line 26.
43	Total = Line 40 - (Line 42 + Line 41)	34,551,679	38,410,413	36,481,046	5,914,922	-	-	30,566,125	

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

ADIT- 282

44	Accelerated Depreciation - Transmission	172,591,410	171,247,097	171,919,254		171,919,254			Differences between book and tax basis in transmission plant, including capitalization differences and differences between methods and lives used for accelerated tax depreciation and depreciation used for ratemaking purposes. Specific allocation between transmission and distribution determined by underlying functional records. General plant allocated between transmission and distribution using the wage and salary allocator. Remeasurement due to tax law changes (net of subsequent amortization) is reflected on Line 12.
45	Accelerated Depreciation - Distribution/Other	533,381,831	527,443,217	530,412,524	530,412,524				Differences between book and tax basis in distribution/other plant, including capitalization differences and differences between methods and lives used for accelerated tax depreciation and depreciation used for ratemaking purposes. Specific allocation between transmission and distribution determined by underlying functional records. General plant allocated between transmission and distribution using the wage and salary allocator. Remeasurement due to tax law changes (net of subsequent amortization) is reflected on Line 16.
46	Subtotal - p275	705,973,241	698,690,314	702,331,778	530,412,524	171,919,254	-	-	
47	Less FASB 109 Above if not separately removed	-	-	-	-	-	-	-	
48	Less FASB 106 Above if not separately removed	-	-	-	-	-	-	-	
49	Total = Line 46 - (Line 48 + Line 47)	705,973,241	698,690,314	702,331,778	530,412,524	171,919,254	-	-	

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

ADIT-283

50	Amortization 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	(59,222)	(58,864)	(59,043)	(59,043)				Difference in book versus tax basis in partnership investments.
52	Regulatory Assets	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.
53	Pension Regulatory Asset	59,700,249	56,109,741	57,904,995			57,904,995		Regulatory asset associated with adoption of FAS 158.
54	Compensated Absences	1,545,365	1,759,235	1,652,300			1,652,300		Current year vacation pay accrual
55	Other	-	-	-	-				
56	Operating Lease Right of Use (ROU)	-	3,961,820	1,980,910	1,980,910				Asset recognized under ASC 842, not recognized for tax purposes.
57		-	-	-	-				
58		-	-	-	-				
59	Subtotal - p277 (Form 1-F filer- see note 6, below)	65,357,288	66,817,490	66,087,389	3,843,993	-	2,686,102	59,557,295	
60	Less FASB 109 Above if not separately removed	-	-	-	-	-	-	-	
61	Less FASB 106 Above if not separately removed	-	-	-	-	-	-	-	
62	Total = Line 59 - (Line 61 + Line 60)	65,357,288	66,817,490	66,087,389	3,843,993	-	2,686,102	59,557,295	

ADITC-255

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

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

<b>Other Taxes</b>	<b>FERC Form No. 1 Page 263 Col (i)</b>	<b>Allocator</b>	<b>Allocated Amount</b>
<b>Plant Related</b>		<b>Gross Plant Allocator</b>	
1 PA Capital Stock Tax	line 15	-	
2 Real Estate	line 33	621,542	
3 PA PURTA	line 13	1,268,658	
4 <b>Total Plant Related -- Sum of line 1 through line 3</b>		1,890,200	23.3713% \$ 441,764
		<b>Wages &amp; Salary Allocator</b>	
5 Federal Unemployment	line 4	33,585	
6 FICA	line 5	7,469,951	
7 PA Unemployment	line 18	138,984	
8 City of Pittsburgh	line 34	237,381	
9 <b>Total Labor Related-- Sum of line 5 through line 8</b>		7,879,901	19.0699% \$ 1,502,686
<b>Other Excluded</b>		<b>All other</b>	
10 Highway Use	line 6	-	
11 Excise Tax on Coal	line 7	-	
12 PA Gross receipts Tax	line 14	65,109,654	
13 PA Corporate Loans	line 16	-	
14 PA Insurance Premiums	line 17	-	
15 PA Fuel Use	line 19	-	
16 PA Motor Carriers	line 20	-	
17 PA Other	line 21	669,900	
18 WV Franchise	line 26	-	
19 WV Income	line 27	-	
20 Gross Receipts	line 32	-	
21 <b>Total Excluded</b>		65,779,554	0.00%
22 <b>Total (line 4 + line 9 + line 21)</b>		75,549,655	\$ 1,944,450
23 Total 'Other' Taxes included on p.114.14c		75,549,655	
Difference (line 23-line 22) Note E		-	

Criteria for Allocation:

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

**Account 454 - Rent from Electric Property**

1 Rent from FERC Form No. 1 - Note 8		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	(159,681)
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 *Pacific Gas and Electric Company*, 90 FERC ¶ 61,314. Note: In order to use lines 15 - 20, the utility must track in separate subaccounts the revenues and costs associated with each secondary use (except for the cost of the associated income taxes).

Note 4 If the facilities associated with the revenues are not included in the formula, the revenue is shown here, but not included in the total above and explained in the Cost Support. For example, revenues associated with distribution facilities. In addition, revenues from Schedule 12 are not included in the total above to the extent they are credited under Schedule 12.

Note 5 Customer Choice - EGS Transmission represents revenues received from Electric Generation Suppliers providing energy to retail customers in Duquesne's zone. As a result, the load is in the divisor for the zonal revenue requirement.

Note 6 Other electric Revenues - includes revenues for various related electricity products/premium services such as surge protectors and appliance guards.

Note 7 SECA Credits - Other EGS - represents revenues received from Electric Generation Suppliers for transition transmission charges imposed by FERC.

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

Account 454	Include	Exclude
Joint pole attachments - telephone	-	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
<b>Total</b>	<b>304,103</b>	<b>11,711,975</b>
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		
xxxx		
xxxx		
xxxx		
<b>Total</b>	<b>2,393,446</b>	<b>92,071,801</b>

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%

#### Return 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
12		(Line 51 * Line 122)	Line 11 * Line 1	67,797,176

#### Composite Income Taxes

13	FIT=Federal Income Tax Rate		Appendix A, Line 124	21.00%	
14	SIT=State Income Tax Rate or Composite		Appendix A, Line 125	8.49%	
15	p (percent of federal income tax deductible for state purposes)		Appendix A, Line 126	0.00%	
16	$T = 1 - \{[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)\} =$		Appendix A, Line 127	27.71%	
17	$T / (1 - T)$		Appendix A, Line 128	38.33%	
<b>ITC Adjustment</b>					
18	Amortized Investment Tax Credit; enter negative	Attachment 1	Appendix A, Line 129	-	
19	$1 / (1 - T)$	$1 / (1 - \text{Line 127})$	Appendix A, Line 130	138.33%	
20	Net Plant Allocation Factor	(Line 12)	Appendix A, Line 131	23.4245%	
21	<b>ITC Adjustment Allocated to Transmission</b>		$(\text{Line 129} * (1 + \text{Line 130}) * \text{Line 131})$	Appendix A, Line 132	-
<b>Other Income Tax Adjustments</b>					
21a	Other Income Tax Adjustments	Appendix A, (Note S)	Appendix A, Line 132a	(2,090,671)	
22	<b>Income Tax Component = CIT=(T/1-T) * Investment Return * (1-(WCLTD/R)) =</b>		Line 17*Line 12*(1-(Line 8/Line 11))	19,629,928	
23	<b>Total Income Taxes</b>		<b>(Line 132 + Line 132a + Line 133)</b>	17,539,257	



Plant in Service Worksheet		Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions			Details	
		<b>Calculation of Transmission Plant In Service</b>	Source	<b>Balance For True up</b>	<b>Balance for Estimate</b>	
		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
13		<b>Transmission Plant In Service</b>			1,197,710,204	1,230,412,615
		<b>Calculation of Distribution Plant In Service</b>	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	
		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
		<b>Distribution Plant In Service</b>			3,775,689,860	3,883,276,154
		<b>Calculation of Intangible Plant In Service</b>	Source			
		December	p204.5.b	For 2023	429,897,522	
		December	p205.5.g	For 2024	322,182,840	322,182,840
16		<b>Intangible Plant In Service</b>			376,040,181	322,182,840
		<b>Calculation of General Plant In Service</b>	Source			
		December	p206.99.b	For 2023	426,922,336	
		December	p207.99.g	For 2024	465,269,790	465,269,790
16		<b>General Plant In Service</b>			446,096,063	465,269,790
		<b>Calculation of Production Plant In Service</b>	Source			
		December	p204.46b	For 2023	-	
		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	For 2024	-	
		August	Company Records	For 2024	-	
		September	Company Records	For 2024	-	
		October	Company Records	For 2024	-	
		November	Company Records	For 2024	-	
		December	p205.46.g	For 2024	-	-
		<b>Production Plant In Service</b>			-	-
		<b>Calculation of Common Plant In Service</b>	Source			
		December (Electric Portion)	p356	For 2023	-	
		December (Electric Portion)	p356	For 2024	-	-
17		<b>Common Plant In Service</b>			-	-
6		<b>Total Plant In Service</b>	Sum of averages above		5,795,536,308	5,901,141,399

Accumulated Depreciation Worksheet

Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions					Details
<b>Calculation of Transmission Accumulated Depreciation</b>					<b>Balance For True up</b>
December	Source				
	Prior year p219	For 2023	343,172,391		
January	Company Records	For 2024	346,295,834		
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		
July	Company Records	For 2024	359,849,580		
August	Company Records	For 2024	361,805,648		
September	Company Records	For 2024	365,120,792		
October	Company Records	For 2024	367,295,464		
November	Company Records	For 2024	367,572,027		
December	p219.25	For 2024	371,698,296		371,698,296
22	<b>Transmission Accumulated Depreciation</b>		357,325,064		371,698,296
<b>Calculation of Distribution Accumulated Depreciation</b>					
December	Source				
	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		
April	Company Records	For 2024	1,094,417,028		
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	Company Records	For 2024	1,109,525,228		
September	Company Records	For 2024	1,111,458,040		
October	Company Records	For 2024	1,115,224,962		
November	Company Records	For 2024	1,122,365,464		
December	p219.26	For 2024	1,121,205,586		1,121,205,586
	<b>Distribution Accumulated Depreciation</b>		1,101,128,293		1,121,205,586
<b>Calculation of Intangible Accumulated Depreciation</b>					
December	Source				
	Prior year p200.21.c	For 2023	286,956,620		
December	p200.21c	For 2024	205,837,761		205,837,761
26	<b>Accumulated Intangible Depreciation</b>		246,397,191		205,837,761
<b>Calculation of General Accumulated Depreciation</b>					
December	Source				
	Prior year p219	For 2023	179,315,662		
December	p219.28	For 2024	190,088,967		190,088,967
25	<b>Accumulated General Depreciation</b>		184,702,315		190,088,967
<b>Calculation of Production Accumulated Depreciation</b>					
December	Source				
	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	For 2024	-		
August	Company Records	For 2024	-		
September	Company Records	For 2024	-		
October	Company Records	For 2024	-		
November	Company Records	For 2024	-		
December	p219.20 thru 219.24	For 2024	-		-
	<b>Production Accumulated Depreciation</b>		-		-
<b>Calculation of Common Accumulated Depreciation</b>					
December (Electric Portion)	Source				
	p356	For 2023	-		
December (Electric Portion)	p356	For 2024	-		-
28	<b>Common Plant Accumulated Depreciation (Electric Only)</b>		-		-
7	<b>Total Accumulated Depreciation</b>	Sum of averages above	1,889,552,862		1,888,830,610

Electric / Non-electric Cost Support

Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions				Form 1 Amount	Electric Portion	Non-electric Portion	Details
<b>Plant Allocation Factors</b>							
26	Accumulated Intangible Depreciation	p200.21.c		205,837,761	205,837,761		
27	Accumulated Common Amortization - Electric	p356		-	-		
28	Common Plant Accumulated Depreciation (Electric Only)	p356		-	-		
<b>Plant In Service</b>							
17	Common Plant (Electric Only)	p356		-	-		
<b>Materials and Supplies</b>							
42	Undistributed Stores Exp	p227.6c & 15.c		-	-		
<b>Allocated General &amp; Common Expenses</b>							
55	Plus Net Transmission Lease Payments	p200.4.c		-	-		
57	Common Plant O&M	p356		-	-		
<b>Depreciation Expense</b>							
80	Intangible Amortization	p336.1d&e		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

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

CWIP & Expensed Lease Worksheet

Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions				Form 1 Amount	CWIP In Form 1 Amount	Expensed Lease in Form 1 Amount	Details
<b>Plant Allocation Factors</b>							
6	Total Plant In Service	p207.104.g		5,901,141,399			
<b>Plant In Service</b>							
13	Transmission Plant In Service	p207.58.g		1,230,412,615			
17	Common Plant (Electric Only)	p356		-			
<b>Accumulated Depreciation</b>							
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
<b>Allocated General &amp; Common Expenses</b>							
	Account 926 (Prior Year)			12,921,478	974,647	11,946,831	Prior Year
	Account 926 (Current Year)	p323.187.b		18,851,492	1,178,912	17,672,580	Current Year
	Change in PBOP Expense			5,930,014	204,265	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 (\$/kW/mo)	0.05					
2	Divide zonal rate at Appendix A, line 168 by 1000 and by 12 =	5					
3	Multiply Transmission Net Revenue Requirement (Appendix A, line 165) by ratio of line 1 over line 2	1,614,600					
4	Divide line 3 by the wage & salary allocator (Appendix A, line 5)	8,466,762					
5	Subtract line 4 from the Change in PBOP expense shown above	(8,262,497)					
6	Enter the result at line 5 on Appendix A, line 62 <u>ONLY</u> if it is positive; otherwise enter zero						
59	Less PBOP Expense in Acct. 926 in Excess of Allowed Amount	-					

EPRI Dues Cost Support

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

Regulatory Expense Related to Transmission Cost Support

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

Safety Related Advertising Cost Support

Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions		Form 1 Amount	Safety Related	Non-safety Related	Details
68	Directly Assigned A&G General Advertising Exp Account 930.1 p323.191.b	369,758	-	369,758	None

MultiState Workpaper

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

Education and Out Reach Cost Support

Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions		Form 1 Amount	Education & Outreach	Other	Details
68	Directly Assigned A&G General Advertising Exp Account 930.1 p323.191.b	369,758	-	369,758	None

Excluded Plant Cost Support

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

Transmission Related Account 242 Reserves

Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions			Beg of year	End of Year	End of Year for Est. Average for Final	Allocation	Trans Rltd	Details
39	Transmission Related Account 242 Reserves (exclude current year environmental site 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	

Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions			Beg of year	End of Year	End of Year for Est. Average for Final	Allocation	Trans Rltd	Details
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	

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

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

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	-	

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	

Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions				Beaver Valley Deactivation Transmission Project w/o B3015.2 (DLCo Zone)	Dravosburg-Elrama Expansion Project w/o B3012.2 (DLCo Zone)	Beaver Valley Deactivation Transmission Project B3015.2 (Other Zone)	Dravosburg-Elrama Expansion Project B3012.2 (Other Zone)	Total	Description & PJM Documentation
76a	a Beginning Balance of Unamortized Transmission Projects	Per FERC Order	p111.71.c (Acct. 182.2)	\$ -	\$ -	\$ -	\$ -	\$ -	
	b Years remaining in Amortization Period	Per FERC Order		-	-	-	-	-	
	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		

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	(2,090,671)
132a	Total Other Income Tax Adjustments			(2,090,671)

Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions						
	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	B	C	D	E	F	
				Weighted Outstanding (C*D/12)		
Act List all Bonds in Accounts 221 thru 224	Principle	Outstanding	Months Outstanding		Interest	
221 4.97% 1st Mort Bond due 11/14/2043	160,000,000	160,000,000	12	160,000,000	7,952,000	
221 4.76% 1st Mort Bond due 02/03/2042	200,000,000	200,000,000	12	200,000,000	9,520,000	
221 5.02% 1st Mort Bond due 02/04/2044	45,000,000	45,000,000	12	45,000,000	2,259,000	
221 5.12% 1st Mort Bond due 02/04/2054	85,000,000	85,000,000	12	85,000,000	4,352,000	
221 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	
221 3.89% 1st Mort Bond due 02/01/2048	60,000,000	60,000,000	12	60,000,000	2,334,000	
221 4.04% 1st Mort Bond due 02/01/2058	125,000,000	125,000,000	12	125,000,000	5,050,000	
221 3.11% 1st Mort Bond due 05/05/2050	200,000,000	200,000,000	12	200,000,000	6,237,278	
221 4.59% 1st Mort Bond due 08/03/2052	130,000,000	130,000,000	12	130,000,000	5,967,000	
221 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						
Total				1,633,333,333	69,848,692	
Note:	The amount outstanding for debt retired during the year is the outstanding amount as of the last month it was outstanding.					

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

1	April	Year 2	TO populate the formula with Year 1 data from FERC Form 1. Must run Appendix A to get this number (without any cap adds in line 21) of Appendix A																													
			\$	-	Rev Req based on Year 1 data																											
2	April	Year 2	TO estimate all transmission Cap Adds, Retirements, CWIP and associated depreciation for Year 2 based on Months expected to be in service and monthly CWIP balances in Year 2.																													
			(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)	(O)	(P)	(Q)	(R)	(S)	(T)	(U)	(V)	(W)	(X)	(Y)	(Z)	(AA)	(AB)	(AC)	
			Other Project PIS	Other Retirements	Project X CWIP	Project X PIS	Project X Retirements	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	Draosburg-Etama w/o B3012.2 PIS	Draosburg-Etama w/o B3012.2 Retirements	Draosburg-Etama w/o B3012.2 CWIP	B3012.2 PIS	B3012.2 Retirements	B3012.2 CWIP	B3015.2 PIS	B3015.2 Retirements	B3015.2 CWIP	B1969 PIS	B1969 Retirements	Bi-Carson Cheswick CWIP	Bi-Carson Cheswick PIS	Bi-Carson Cheswick Retirements	B2689.1/B2689.2 PIS	B2689.1/B2689.2 Retirements
	Dec		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	Jan		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	Feb		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	Mar		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	Apr		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	May		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	Jun		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	Jul		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	Aug		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	Sep		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	Oct		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	Nov		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	Dec		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	Total		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	13 month avg of new plant additions = Col AD + Col AF + Col AG + Col AI + Col AJ + Col AL + Col AN + Col AP + Col AR + Col AT + Col AV												- goes to line 14 of the formula																			
	13 month avg of current year changes to CWIP = Col AE + Col AH + Col AK + Col AM + Col AO + Col AQ + Col AS												- goes to line 36 of the formula																			
			(AW) = AD	(AX)	(AY) = AW * AX	(AZ)	(BA) = AF	(BB)	(BC) = BA * BB	(BD)	(BE) = AG	(BF)	(BG) = BE * BF	(BH)	(BI) = AI	(BJ)	(BK) = BI * BJ	(BL)	(BM) = AJ	(BN)	(BO) = BM * BN	(BP)	(BQ) = AL	(BR)	(BS) = BO * BR	(BT)	(BU) = AN	(BV)	(BW) = BU * BV	(BX)	(BY) = AP	
			Total Other Project PIS	Composite Trans Deprec Rate	Depreciation Expense	Accum Deprec	Total Project X PIS	Composite Trans Deprec Rate	Depreciation Expense	Accum Deprec	Total Brady PIS	Composite Trans Deprec Rate	Depreciation Expense	Accum Deprec	Allegheny S5 PIS	Composite Trans Deprec Rate	Depreciation Expense	Accum Deprec	Beaver Valley PIS	Composite Trans Deprec Rate	Depreciation Expense	Accum Deprec	Draosburg-Etama PIS	Composite Trans Deprec Rate	Depreciation Expense	Accum Deprec	B3012.2 PIS	Composite Trans Deprec Rate	Depreciation Expense	Accum Deprec	B3015.2 PIS	
	DEC		0	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	
	Jan		0	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-													

(CB) = 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	Depreciate	Depreciation	Accum	B1969	Composite Trans	Depreciate	Depreciation	Accum	B2689	Composite Trans	Depreciate	Depreciation	Accum	B2689	Composite Trans	Depreciate	Depreciation	Accum	B2689	Composite Trans	Depreciate	Depreciation	Accum	B2689	Composite Trans	Depreciate	Depreciation	Accum
Rate	Expense	Deprec	Deprec	PIS	Rate	Expense	Deprec	Deprec	PIS	Rate	Expense	Deprec	Deprec	PIS	Rate	Expense	Deprec	Deprec	PIS	Rate	Expense	Deprec	Deprec	PIS	Rate	Expense	Deprec	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%	-	-	-	-	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%	-	-	-	-	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%	-	-	-										



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

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

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

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

Rev Req based on Prior Year data Must run Appendix A to get this number (without any adjustments for cap adds) of Appendix A

Detail of actual Cap Adds, Retirements, CWIP, and associated depreciation for Year 2 based on Months expected to be in service and monthly CWIP balances in Year 2.

	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)	(O)	(P)	(Q)	(R)	(S)	(T)	(U)	(V)	(W)	(X)	(Y)	(Z)	(AA)	(AB)	(AC)	
	Other Project PIS	Other Retirements	Project X CWIP	Project X PIS	Project X Retirements	Brady PIS	Brady Retirements	Brady CWIP	Allegheny S5 PIS	Allegheny S5 Retirements	Beaver Valley w/o B3015.2 PIS	Beaver Valley w/o B3015.2 Retirements	Beaver Valley w/o B3015.2 CWIP	Dravosburg-Eirama w/o B3012.2 PIS	Dravosburg-Eirama w/o B3012.2 Retirements	Dravosburg-Eirama w/o B3012.2 CWIP	B3012.2 PIS	B3012.2 Retirements	B3012.2 CWIP	B3015.2 PIS	B3015.2 Retirements	B3015.2 CWIP	B1969 PIS	B1969 Retirements	Bl-Carson Cheswick CWIP	Bl-Carson Cheswick PIS	Bl-Carson Cheswick Retirements	B2689.1/B2689.2 PIS	B2689.1/B2689.2 Retirements	
Dec																														
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 AR + Col AT + Col AV 514,468,120  
End of Year balance new plant additions = Col A + Col D + Col F + Col I + Col K+ Col N + Col Q + 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	(BH)	(BI) = AI	(BJ)	(BK) = BI * BJ	(BL)	(BM) = AJ	(BN)	(BO) = BM * BN	(BP)	(BQ) = AL	(BR)	(BS) = BQ * BR	(BT)	(BU) = AN	(BV)	(BW) = BU * BV	(BX)	(BY) = AP	
	Total Other Project PIS	Composite Trans Deprec Rate	Depreciation Expense	Accum Deprec	Total Project X PIS	Composite Trans Deprec Rate	Depreciation Expense	Accum Deprec	Total Brady PIS	Composite Trans Deprec Rate	Depreciation Expense	Accum Deprec	Allegheny S5 PIS	Composite Trans Deprec Rate	Depreciation Expense	Accum Deprec	Beaver Valley w/o B3015.2 PIS	Composite Trans Deprec Rate	Depreciation Expense	Accum Deprec	Dravosburg-Eirama w/o B3012.2 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%	-	-	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%	343,010	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	97,323,159	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	1,638,883	8,814,703	0.22%	19,392	614,493	-	0.22%	-	-	-	5,338,712
Mar	28,658,771	0.22%	63,049	92,607	262,950,645	0.22%	578,491	97,901,691	155,913,693	0.22%	343,010	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%	343,010	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%	19,392	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	262,950,645	0.22%	578,491	100,215,656	155,913,693	0.22%	343,010	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	38,105,073	0.22%	86,033	558,397	262,950,645	0.22%	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		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 Balance																				
Other Project PIS	Project X CWIP	Project X PIS	Brady PIS	Brady CWIP	Allegheny SS PIS	Beaver Valley w/o B3015.2 PIS	Beaver Valley w/o B3015.2 CWIP	Dravosburg-Eirama w/o B3012.2 PIS	Drovsosburg-Eirama w/o B3012.2 CWIP	B3012.2 PIS	B3012.2 CWIP	B3015.2 PIS	B3015.2 CWIP	B1969 PIS	BI-Carson Cheswick CWIP	BI-Carson Cheswick PIS	BI-Carson Cheswick Retirements	B2689.1/B2699.2 PIS	Total	
		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	-	-	517,329,101	

(BZ)	(CA) = BY * BZ	(CB)	(CD) = AR	(CE)	(CF) = CD * CE	(CG)	(CH) = AT BI-Carson Cheswick PIS	(CI)	(CJ) = CH * CI	(CK)	(CL) = AV	(CM)	(CN) = CL * CM	(CO)
Composite Trans Deprec Rate	Depreciation Expense	Accum Deprec	B1969 PIS	Composite Trans Deprec Rate	Depreciation Expense	Accum Deprec	Composite Trans Deprec Rate	Depreciation Expense	Accum Deprec	B2689.1/B2699.2 PIS	Composite Trans Deprec Rate	Depreciation Expense	Accum Deprec	
0.22%	11,745	512,684	10,675,843	0.22%	23,487	2,782,125	-	0.22%	-	6,736,837	0.22%	14,821	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%	11,745	536,174	10,675,843	0.22%	23,487	2,829,098	-	0.22%	-	6,736,837	0.22%	14,821	755,873	
0.22%	11,745	547,919	10,675,843	0.22%	23,487	2,852,585	12,166,397	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	12,975,560	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%	29,588	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

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 \$ 168,936,727
			Results of Step 3 166,212,156
			True up w/o interest \$ 3,724,571
			1st year \$ 310,381
			Note: for 1st year, divide this amt by 12 and multiply by the number of months the rate was in effect
			Divide this number by the number of months the rate was in effect
			and place that number in the month that the rate went in effect in the interest calculation below

8	April	Year 3	Reconciliation - TO calculates interest and amortization associated with the true up calculated in Step 7 and applies that amount to line 164 of the formula (if the difference results in refund and a cash refund is made, then this step is not implemented).
			Interest on Amount of Refunds or Surcharges
			Interest 35.19a for 2nd quarter Current Yr
			0.63000%
			Interest 35.19a for and 35.19 b
			March Current Yr
			Months
			Interest
			Refunds Owed
			Month
			Yr
			1/12 of Step 7
			310,381
			0.63000%
			11.5
			22,487
			332,868
			310,381
			0.63000%
			10.5
			20,532
			330,913
			310,381
			0.63000%
			9.5
			18,576
			328,957
			310,381
			0.63000%
			8.5
			16,621
			327,002
			310,381
			0.63000%
			7.5
			14,665
			325,046
			310,381
			0.63000%
			6.5
			12,710
			323,091
			310,381
			0.63000%
			5.5
			10,755
			321,136
			310,381
			0.63000%
			4.5
			8,799
			319,180
			310,381
			0.63000%
			3.5
			6,844
			317,225
			310,381
			0.63000%
			2.5
			4,888
			315,269
			310,381
			0.63000%
			1.5
			2,933
			313,314
			310,381
			0.63000%
			0.5
			978
			311,359
			Total
			3,724,571
			0.63000%
			3,865,360
			Balance
			Interest
			Amort
			Balance
			3,865,360
			0.63000%
			335,456
			3,554,256
			3,554,256
			0.63000%
			335,456
			3,241,192
			0.63000%
			335,456
			2,926,156
			0.63000%
			335,456
			2,609,135
			0.63000%
			335,456
			2,280,117
			0.63000%
			335,456
			1,969,089
			0.63000%
			335,456
			1,646,038
			0.63000%
			335,456
			1,320,953
			0.63000%
			335,456
			993,819
			0.63000%
			335,456
			664,624
			0.63000%
			335,456
			333,356
			0.63000%
			(0)
			Total with 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
			4,025,469

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

	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)	(O)	(P)	(Q)	(R)	(S)	(T)	(U)	(V)	(W)	(X)	(Y)	(Z)	(AA)	(AB)	(AC)
	Other Project PIS	Other Retirements	Project X CWIP	Project X PIS	Project X Retirements	Brady PIS	Brady Retirements	Brady CWIP	Allegheny S5 PIS	Allegheny S5 Retirements	Beaver Valley w/o B3015.2 PIS	Beaver Valley w/o B3015.2 Retirements	Beaver Valley w/o B3015.2 CWIP	Dravosburg-Elrama w/o B3012.2 PIS	Dravosburg-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
Dec	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Jan	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Feb	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Mar	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Apr	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
May	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Jun	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Jul	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Aug	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sep	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Oct	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Nov	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dec	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
13 month avg of new plant additions = Col AD + Col AF + Col AG + Col AI + Col AJ + Col AL + Col AN + Col AP + Col AR + Col AT + Col AV								-	goes to line 14 of the formula																				
13 month avg of current year changes to CWIP = Col AE + Col AH + Col AK + Col AM + Col AO + Col AQ + Col AS								-	goes to line 36 of the formula																				

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

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

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

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

[illegible]

\*\* For abandoned plant, line 14 (annual amortization expense) will be sourced from Attachment 5 - Abandoned Transmission Projects. Lines 10 & 11 (carrying charge) and line 15 (13 month average 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 205 filing to recover these costs.

**Fixed Charge Rate (FCR) if not a CIAC**

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

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

[illegible]





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**

Net Plant Carrying Charge without Depreciation 16.4777%

Net Plant Carrying Charge per 100 Basis Point Increase in ROE without Depreciation 17.1576%

Line B less Line A 0.6799%

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

Revenues= FCR* (Beginning + Ending)/2 + Amortization Expense (specific for Abandoned Plant)													Beaver Valley Deactivation w/o 3015.2 Project Abandonment Costs													Dravosburg-Etamina Project w/o 3012.2 Abandonment Costs													B3015.2 Abandonment Costs													B3012.2 Abandonment Costs															
Yes													Yes													Yes													Yes													Yes															
No													No													No													No													No															
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Duquesne Light Company  
Attachment H 17A  
Attachment 8 - Depreciation Rates

Page 30 of 35

(A)	(B)	(C)	(D)
Account Number	Depreciation Plant Base	Depreciation Rate	Depreciation 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**

A	B	C	D	E
	Source	Deficient or (Excess) ADIT Amortization	Tax Gross-up Percentage	Impact on Income 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	-	x 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]			x	-
6 Total Adjustments to Tax Expense (without Tax Gross-up)		<u>\$ (1,511,407)</u>		
7 <b>Total Impact on Tax Expense (with Tax Gross-up)</b>				<u>\$ (2,090,671)</u> To Attach. 5

**Notes**

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

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

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

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

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

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

A	B	C	D	E	F	G	H	I
Category of Deficient or (Excess) Accumulated Deferred Income Taxes	Tax Law Change	Amortization Period	Deficient / (Excess) ADIT (Prior to Amortization and without Tax Gross-up)	Cumulative Excess / (Deficient) ADIT Amortization through the Beginning of the Test Year	Deficient / (Excess) ADIT (without Tax Gross-up) As of Beginning of Test Year	Amortization of Excess / (Deficient) ADIT during Test Year Debit / (Credit)	Deficient / (Excess) ADIT (without Tax Gross-up) As of End of Test Year	Reference
<u>Note A</u>	<u>Note B</u>	<u>Note C</u>	<u>Note D</u>	<u>Note E</u>	<u>Note F</u>	<u>Note G</u>	<u>Note H</u>	
<b>1 ACCOUNT 254:</b>								
2 Protected Plant-related (Excess) ADIT	TCJA-2017	ARAM	\$ (62,306,926)	\$5,955,680	\$ (56,351,246)	\$1,204,378	(\$5,146,868)	
3 Unprotected Plant-related Deficient / (Excess) ADIT	TCJA-2017	ARAM	874,047	851,359	1,725,406	37,989	1,763,395	
4 Total Plant-related (Excess) ADIT	TCJA-2017	ARAM	(61,432,879)	6,807,039	(54,625,840)	1,242,367	(53,383,473)	Col H included in 1-ADIT, Line 12, Col B
5 Unprotected Non-plant-related (Excess) ADIT	TCJA-2017	3 Years	(8,351,935)	8,351,935	0	-	0	Col H included in 1-ADIT, Line 18, Col B
6 Unprotected Plant-related State Deficient / (Excess) ADIT	PA 2022	ARAM	(4,488,369)	87,926	(4,400,442)	187,659	(4,212,783)	Col H included in 1-ADIT, Line 12, Col B
7 Unprotected Non-plant-related State (Excess) ADIT	PA 2022	1 year	(548,496)	362,684	(185,812)	185,812	-	Col H included in 1-ADIT, Line 18, Col B
8 [Reserved for future changes]			-	-	-	-	-	
9 <b>Total (Excess) ADIT (Account 254)</b>	TCJA-2017		\$ (74,821,679)	\$ 15,609,585	\$ (59,212,094)	\$ 1,615,838	\$ (57,596,256)	Note I
<b>10 ACCOUNT 182.3:</b>								
11 Unprotected Non-plant-related Deficient ADIT	TCJA-2017	3 Years	\$ 5,724,074	(\$5,724,074)	\$ 0	\$0	\$0	Col H included in 1-ADIT, Line 20, Col B
12 Unprotected Non-plant-related Deficient ADIT	PA 2022	1 year	309,955	(205,524)	104,431	(104,431)	-	Col H included in 1-ADIT, Line 20, Col B
13 [Reserved for future changes]			-	-	-	-	-	
14 <b>Total (Excess) ADIT (Account 182.3)</b>	TCJA-2017		\$ 6,034,029	\$ (5,929,598)	\$ 104,431	\$ (104,431)	\$ 0	Note I
<b>15 Net Deficient / (Excess) Deferred Taxes</b>			<b>\$ (68,787,650)</b>	<b>\$ 9,679,987</b>	<b>\$ (59,107,662)</b>	<b>\$ 1,511,407</b>	<b>\$ (57,596,256)</b>	
						To Attachment 9.1		

**Notes**

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

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

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

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

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

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

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

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

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

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

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

**Notes**

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

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

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

**Notes**

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

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

A	B	C	D	E	F	G	H	I	J
Temporary Difference	Account 190, 281, 282 or 283	Cumulative Temporary Difference at Enactment of PA Rate Change (Pre-tax)	ADIT Balance before PA Rate Change Remeasurement	ADIT Balance after PA Rate Change Remeasurement	Deficient or (Excess) ADIT (F = D - E)	Protected Deficient or (Excess) ADIT (Portion of F)	Unprotected Deficient or (Excess) ADIT (Portion of F)	Deficient ADIT Recorded to Account 182.3 (prior to tax gross-up)	Excess ADIT Recorded to Account 254 (prior to tax gross-up)
Note A	Note B	Note C	Note D	Note E	Note F	Note G	Note H	Note I	Note J
<b>Plant-related Items</b>									
1 Unprotected State M/L, basis and other differences		(385,785,529)	(27,216,426)	(25,684,293)	(\$1,532,133)		(1,532,133)		
2 <b>Total Plant-related Excess Deferred Taxes</b>	282	<b>(385,785,529)</b>	<b>(27,216,426)</b>	<b>(25,684,293)</b>	<b>(1,532,133)</b>	-	<b>(1,532,133)</b>		<b>(1,532,133)</b>
<b>Non-Plant Related Items:</b>									
3 Reg Asset - Pension	283	(43,055,684)	(\$3,057,858)	(2,887,788)	(\$170,070)		(\$170,070)		
4 Reg Asset - Comp Absences	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 <b>Non-Plant (Excess)</b>		<b>(47,041,076)</b>	<b>(3,340,904)</b>	<b>(3,155,092)</b>	<b>(185,812)</b>	-	<b>(185,812)</b>		<b>(185,812)</b>
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 Liability - Comp Absences	190	1,349,945	\$95,874	90,542	5,332		5,332		
13 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 <b>Non-Plant Deficient</b>		<b>26,438,692</b>	<b>1,877,701</b>	<b>1,773,270</b>	<b>104,431</b>	-	<b>104,431</b>	<b>104,431</b>	
16 <b>Total Non-Plant Related Deficient or Excess</b>		<b>(20,602,385)</b>	<b>(1,463,203)</b>	<b>(1,381,822)</b>	<b>(81,381)</b>	-	<b>(81,381)</b>	<b>\$104,431</b>	<b>(\$185,812)</b>
17 <b>Total Deficient and (Excess) ADIT (prior to gross-up or amortization)</b>		<b>(406,387,914)</b>	<b>(28,679,629)</b>	<b>(27,066,115)</b>	<b>(1,613,514)</b>	-	<b>(1,613,514)</b>	<b>104,431</b>	<b>(1,717,945)</b>

**Notes**

- A.** Lists the transmission-related temporary differences as of the 2022 remeasurement date for the Pennsylvania tax rate reductions enacted in 2022.
- B.** Indicates the deferred tax assets or liabilities (ADIT) account for each temporary difference. Note that the state related plant-related temporary difference related to state method and life depreciation differences and other basis differences are all unprotected and recorded as a single ADIT amount in account 282.
- C.** Amounts in Columns C-J are the transmission-related cumulative temporary differences between amounts reported for regulatory reporting purposes and amounts reported for tax reporting purposes as of the December 31, 2022, the effective date of the PA income tax rate decrease from 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**



## Formula Rate - Appendix A Estimate

Notes

FERC Form 1 Page # or Instruction

2024

Shaded cells are input cells

### Allocators

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	47,868,541
4	Total		(Line 2 - 3)	55,302,853
5			(Line 1 / Line 4)	19.0699%
<b>Plant Allocation Factors</b>				
6	Total Plant In Service	(Note B)	Attachment 5	5,901,141,399
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)	1,428,397,964
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%

### Plant Calculations

<b>Plant In Service</b>				
13	Transmission Plant In Service	(Note B)	Attachment 5	1,230,412,615
14	New Transmission Plant Additions and Retirements only for Annual Estimate	(Note B)	Attachment 6	47,819,202
15	Total Transmission Plant In Service		(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	-
18	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
<b>Accumulated Depreciation</b>				
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)	372,150,253
25	Accumulated General Depreciation		Attachment 5	190,088,967
26	Accumulated Intangible Depreciation		Attachment 5	205,837,761
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)	395,926,728
30	Wage & Salary Allocation Factor		(Line 5)	19.0699%
31	General & Common Allocated to Transmission		(Line 29 * Line 30)	75,502,690
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

**Adjustment To Rate Base**

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

**O&M**

<b>Transmission O&amp;M</b>			
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	<b>Transmission O&amp;M</b>	(Lines 52 - 53 + 54 + 55)	<b>12,774,963</b>
<b>Allocated General &amp; Common Expenses</b>			
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	<b>General &amp; Common Expenses</b>	(Lines 57 thru 58) - Sum (Lines 59 to 63)	130,903,751
65	Wage & Salary Allocation Factor	(Line 5)	19.0699%
66	<b>General &amp; Common Expenses Allocated to Transmission</b>	(Line 64 * Line 65)	<b>24,963,168</b>
<b>Directly Assigned A&amp;G</b>			
67	Regulatory Commission Exp Account 928	(Note G) Attachment 5	-
68	General Advertising Exp Account 930.1	(Note K) Attachment 5	-
69	Subtotal - Transmission Related	(Line 67 + Line 68)	-
70	Property Insurance Account 924	Line 60	7,791,938
71	General Advertising Exp Account 930.1	(Note F) Attachment 5	-
72	Total	(Line 70 + Line 71)	7,791,938
73	Net Plant Allocation Factor	(Line 12)	24.4434%
74	<b>A&amp;G Directly Assigned to Transmission</b>	(Line 72 * Line 73)	<b>1,904,614</b>
75	<b>Total Transmission O&amp;M</b>	(Lines 56 + 66 + 69 + 74)	<b>39,642,745</b>

**Depreciation & Amortization Expense**

<b>Depreciation &amp; Amortization Expense</b>			
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	<b>Total Transmission Depreciation and Amortization Expense</b>	(Line 76 + Line 76a + Line 77)	<b>33,298,078</b>
79	General Depreciation	Attachment 8, Col. (D)	30,169,617
80	Intangible Amortization	(Note A) p336.1.f	60,789,225
81	Total	(Line 79 + Line 80)	90,958,842
82	Wage & Salary Allocation Factor	(Line 5)	19.0699%
83	<b>General Depreciation Allocated to Transmission</b>	(Line 81 * Line 82)	<b>17,345,728</b>
84	Common Depreciation - Electric Only	(Note A) p336.11.b	-
85	Common Amortization - Electric Only	(Note A) p356 or p336.11d	-
86	Total	(Line 84 + Line 85)	-
87	Wage & Salary Allocation Factor	(Line 5)	19.0699%
88	<b>Common Depreciation - Electric Only Allocated to Transmission</b>	(Line 86 * Line 87)	-
89	<b>Total Transmission Depreciation &amp; Amortization</b>	(Lines 78 + 83 + 88)	<b>50,643,806</b>

**Taxes Other than Income**

90	Taxes Other than Income	Attachment 2	1,960,218
91	<b>Total Taxes Other than Income</b>	(Line 90)	<b>1,960,218</b>

### Return / Capitalization Calculations

<b>Long Term Interest</b>			
92	Long Term Interest	(Note Q)	Attachment 5
93	Amortization of Debt Discount and Expense		p117.63.c
94	Amortization of Loss on Reacquired Debt		p117.64.c
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
98	<b>Total Long Term Debt Costs</b>		(Sum lines 92 to 94) - Line 95 - Line 96 + Line 97
99	<b>Preferred Dividends</b>	Enter Positive	p118.29.c
<b>Common Stock</b>			
100	Proprietary Capital		p112.16.c
101	Less Accumulated Other Comprehensive Income Account 219		p112.15.c
102	Less Preferred Stock		(Line 110)
103	Less Account 216.1		p112.12.c
104	<b>Common Stock</b>		(Line 100 - (Sum Lines 101 to 103))
<b>Capitalization</b>			
105	Long Term Debt		
106	Bonds		Attachment 5
107	Less Loss on Reacquired Debt	Enter Negative	p111.81.c
108	Plus Gain on Reacquired Debt		p113.61.c
109	<b>Total Long Term Debt</b>		Sum (Lines 105 to Line 108)
110	Preferred Stock		p112.3.c
111	Common Stock		(Line 104)
112	<b>Total Capitalization</b>		(Sum Lines 109 to 111)
113	Debt %		(Line 109 / Line 112)
114	Preferred %		(Line 110 / Line 112)
115	Common %	(Note O)	(Line 111 / Line 112)
116	Debt Cost		(Line 98 / Line 109)
117	Preferred Cost		(Line 99 / Line 110)
118	Common Cost	(Note J)	10.9% ROE + .5% RTO Adder
119	Weighted Cost of Debt		(Line 113 * Line 116)
120	Weighted Cost of Preferred		(Line 114 * Line 117)
121	Weighted Cost of Common		(Line 115 * Line 118)
122	<b>Total Return ( R )</b>		(Sum Lines 119 to 121)
123	<b>Investment Return = Rate Base * Rate of Return</b>		(Line 51 * Line 122)

### Composite Income Taxes

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

**REVENUE REQUIREMENT**

<b>Summary</b>			
135	Net Property, Plant & Equipment	(Line 33)	980,745,022
136	Adjustment to Rate Base	(Line 50)	(168,766,292)
137	<b>Rate Base</b>	(Line 51)	<b>811,978,730</b>
138	O&M	(Line 75)	39,642,745
139	Depreciation & Amortization	(Line 89)	50,643,806
140	Taxes Other than Income	(Line 91)	1,960,218
141	Investment Return	(Line 123)	69,003,603
142	Income Taxes	(Line 134)	17,096,731
<b>143</b>	<b>Gross Revenue Requirement</b>	<b>(Sum Lines 138 to 142)</b>	<b>178,347,103</b>
<b>Adjustment to Remove Revenue Requirements Associated with Excluded Transmission Facilities</b>			
144	Transmission Plant In Service	(Line 13)	1,230,412,615
145	Excluded Transmission Facilities	(Note M) Attachment 5	-
146	Included Transmission Facilities	(Line 144 - Line 145)	1,230,412,615
147	Inclusion Ratio	(Line 146 / Line 144)	100.00%
148	Gross Revenue Requirement	(Line 143)	178,347,103
149	<b>Adjusted Gross Revenue Requirement</b>	(Line 147 * Line 148)	<b>178,347,103</b>
150	Revenue Credits	Attachment 3	3,289,890
<b>151</b>	<b>Net Revenue Requirement</b>	<b>(Line 149 - Line 150)</b>	<b>175,057,213</b>
<b>Net Plant Carrying Charge</b>			
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)	20.7691%
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	7.0240%
<b>Net Plant Carrying Charge Calculation per 100 Basis Point increase in ROE</b>			
157	Gross Revenue Requirement Less Return and Taxes	(Line 143 - Line 141 - Line 142)	92,246,769
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)	21.4863%
162	Net Plant Carrying Charge per 100 Basis Point increase in ROE without Depreciation	(Line 159 - Line 76) / Line 160	17.7679%
163	<b>Net Revenue Requirement</b>	(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	<b>Net Zonal Revenue Requirement</b>	Sum (Lines 163 to 166)	<b>182,009,652</b>
<b>Network Zonal Service Rate</b>			
168	1 CP Peak	(Note L) Attachment 5	2,691.00
169	Rate (\$/MW-Year)	(Line 167 / Line 168)	67,636.44
<b>170</b>	<b>Network Service Rate (\$/MW/Year)</b>	<b>(Line 169)</b>	<b>67,636.44</b>

# Notes

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

END

A	B End of Year Total	C Beg of Year Total	D Average	E Gas, Prod Or Other Related	F Only Transmission Related	G Plant Related	H Labor Related	I
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	-	61,245,614	
3 ADIT-283 -- line 62	65,357,288	66,817,490	65,357,288	1,593,096	-	2,518,578	-	
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	609,833	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 taxable income in different periods than they are included in rates, therefore if the item giving rise to the ADIT is not included in the formula, the associated ADIT amount shall be excluded.  
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	B End of Year Total	C Beg of Year Total	D End of Year for Est. Average for Final Total	E Gas, Prod Or Other Related	F Only Transmission Related	G Plant Related	H Labor Related	I Justification
NOTE: (Schedule Page 110 - 111 Line No. 82)								
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.
11 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 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	57,596,256		57,596,256			Remeasurement of deferred tax liabilities in account 282 for income tax rate changes on transmission plant-related book/tax differences (prior to gross-up) with an offset to regulatory liability account 254. Specific allocation of excess ADIT between transmission and distribution determined by underlying functional records. General plant excess ADIT allocated to transmission using the wage and salary allocator. Transmission excess ADIT agreed to Attachment 9.2. Removed from rate base as a FASB 109 item below.
13 Tax gross-up on excess ADIT regulatory liability - Transmission plant	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)				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	147,537,572	147,537,572				Remeasurements of deferred tax liabilities in account 282 for income tax rate changes on distribution/other plant-related book/tax differences (prior to gross-up) with an offset to regulatory liability account 254. Specific allocation of excess ADIT between transmission and distribution determined by underlying functional records. General plant excess ADIT allocated to distribution using the wage and salary allocator. Removed from rate base as a FASB 109 item below.
17 Tax gross-up on excess ADIT regulatory liability - Distribution/other plant	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 book/tax differences not related to plant with an offset to regulatory liability account 254. Non-plant excess ADIT allocated to transmission using the wage and salary allocator. Transmission non-plant excess ADIT agreed to permanent worksheet Attachment 9.2. Removed from rate base as a FASB 109 item below.
19 Tax Gross-up on excess ADIT regulatory liability -- Transmission non-property-related	-	-	-	-	-			Gross-up for income tax due on non-plant transmission-related excess ADIT (Line 18). Corresponding amount recorded in Account 254. Removed from rate base as FASB 109 item below.
20 Deficient ADIT regulatory asset -- Transmission non-property-related (from Attachment 9.2, Lines 11 and 12, Columns H)	-	-	-	-	-			Remeasurement of deferred tax assets in account 190 (prior to tax gross-up) for income tax rate changes on transmission-related book/tax differences not related to plant with an offset to regulatory asset account 182.3. Non-plant deficient ADIT allocated to transmission using the wage and salary allocator. Transmission non-plant deficient ADIT agreed to Attachment 9.2. Removed from rate base as a FASB 109 item below.
21 Tax Gross-up on deficient ADIT regulatory liability -- Transmission non-property-related	-	-	-	-	-			Gross-up for income tax due on non-plant transmission-related excess ADIT (line 20). Corresponding amount recorded in account 182.3. Removed from rate base as FASB 109 item below.
22 Vacation Pay	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.

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.
28	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
29	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
31	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
34	Accrued Misc Reserves	4,541,837	4,227,581	4,541,837			4,541,837		Accrued miscellaneous items included in account 190.
35	Derivative Instruments	-	-	-	-				Unrecognized loss for derivative contracts. Loss recognized for tax when realized.
36	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.
37	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.
38	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.
39	Payroll Tax Deferral	-	-	-	-			-	Deferred payment of employer payroll tax expenses permitted by COVID legislation, tax deductible when paid.
40	Subtotal - p234 (Sum line 19 through line 39)	144,327,426	163,199,147	144,327,426	61,505,649	46,798,015	-	36,023,762	
41	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.
42	Less FASB 106 Above if not separately removed	4,395,430	4,819,632	4,395,430	-	-	-	4,395,430	Includes amount on Line 26.
43	Total = Line 40 - (Line 42 + Line 41)	34,551,679	38,410,413	34,551,679	2,923,347	-	-	31,628,332	

A	B	C	D	E	F	G	H	I
	End of Year Total	Beg of Year Total	End of Year for Est. Average for Final	Gas, Prod Or Other Related	Only Transmission Related	Plant Related	Labor Related	Justification
ADIT- 282								
44	Accelerated Depreciation - Transmission	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 transmission and distribution using the wage and salary allocator. Remeasurement due to tax law changes (net of subsequent amortization) is reflected on Line 12.
45	Accelerated Depreciation - Distribution/Other	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 used for ratemaking purposes. Specific allocation between transmission and distribution determined by underlying functional records. General plant allocated between transmission and distribution using the wage and salary allocator. Remeasurement due to tax law changes (net of subsequent amortization) is reflected on Line 16.
46	Subtotal - p275	705,973,241	698,690,314	705,973,241	533,381,831	172,591,410	-	-
47	Less FASB 109 Above if not separately removed	-	-	-	-	-	-	-
48	Less FASB 106 Above if not separately removed	-	-	-	-	-	-	-
49	Total = Line 46 - (Line 48 + Line 47)	705,973,241	698,690,314	705,973,241	533,381,831	172,591,410	-	-
A	B	C	D	E	F	G	H	I
	End of Year Total	Beg of Year Total	End of Year for Est. Average for Final	Gas, Prod Or Other Related	Only Transmission Related	Plant Related	Labor Related	Justification
NOTE: Schedule Page No. 112 Line No. 64)								

ADIT-283								
50	Amortization Loss on Reacquisition	2,518,578	2,853,625	2,518,578			2,518,578	The cost of bond redemption is deductible currently for tax purposes and is amortized over the life of the new bond issue for book purposes - relates to all functions.
51	Partnership Investments	(59,222)	(58,864)	(59,222)	(59,222)			Difference in book versus tax basis in partnership investments.
52	Regulatory Assets	1,652,318	2,191,933	1,652,318	1,652,318			Asset due to rate regulated capitalization of incurred costs that would otherwise be charge to expense.
53	Pension Regulatory Asset	59,700,249	56,109,741	59,700,249			59,700,249	Regulatory asset associated with adoption of FAS 158.
54	Compensated Absences	1,545,365	1,759,235	1,545,365			1,545,365	Current year vacation pay accrual
55	Other	-	-	-	-			
56	Operating Lease Right of Use (ROU)	-	3,961,820	-	-			Asset recognized under ASC 842, not recognized for tax purposes.
57		-	-	-	-			
58		-	-	-	-			
59	Subtotal - p277 (Form 1-F filer- see note 6, below)	65,357,288	66,817,490	65,357,288	1,593,096	-	2,518,578	61,245,614
60	Less FASB 109 Above if not separately removed	-	-	-	-	-	-	-
61	Less FASB 106 Above if not separately removed	-	-	-	-	-	-	-
62	Total = Line 59 - (Line 61 + Line 60)	65,357,288	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	-

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



<b>Other Taxes</b>		<b>FERC Form No. 1 Page 263 Col (i)</b>		<b>Allocator</b>	<b>Allocated Amount</b>
<b>Plant Related</b>		<b>Gross Plant Allocator</b>			
1 PA Capital Stock Tax	line 15	-			
2 Real Estate	line 33	621,542			
3 PA PURTA	line 13	1,268,658			
4 <b>Total Plant Related -- Sum of line 1 through line 3</b>		1,890,200	24.2055%	\$	457,531
		<b>Wages &amp; Salary Allocator</b>			
5 Federal Unemployment	line 4	33,585			
6 FICA	line 5	7,469,951			
7 PA Unemployment	line 18	138,984			
8 City of Pittsburgh	line 34	237,381			
9 <b>Total Labor Related-- Sum of line 5 through line 8</b>		7,879,901	19.0699%	\$	1,502,686
<b>Other Excluded</b>		<b>All other</b>			
10 Highway Use	line 6	-			
11 Excise Tax on Coal	line 7	-			
12 PA Gross receipts Tax	line 14	65,109,654			
13 PA Corporate Loans	line 16	-			
14 PA Insurance Premiums	line 17	-			
15 PA Fuel Use	line 19	-			
16 PA Motor Carriers	line 20	-			
17 PA Other	line 21	669,900			
18 WV Franchise	line 26	-			
19 WV Income	line 27	-			
20 Gross Receipts	line 32	-			
21 <b>Total Excluded</b>		65,779,554	0.00%		
22 <b>Total (line 4 + line 9 + line 21)</b>		75,549,655		\$	1,960,218
23 Total 'Other' Taxes included on p.114.14c		75,549,655			
Difference (line 23-line 22) Note E		-			

Criteria for Allocation:

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

**Account 454 - Rent from Electric Property**

1 Rent from FERC Form No. 1 - Note 8		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

Note 1 All revenues related to transmission that are received as a transmission owner (i.e., not received as a LSE), for which the cost of the service is recovered under this formula, except as specifically provided for elsewhere in this attachment or elsewhere in the formula will be included as a revenue credit or included in the peak on line 168 of Appendix A.

Note 2 If the costs associated with the Directly Assigned Transmission Facility Charges are included in the rates, the associated revenues are included in the rates. If the costs associated with the Directly Assigned Transmission Facility Charges are not included in the rates, the associated revenues are not included in the rates.

Note 3 Ratemaking treatment for the following specified secondary uses of transmission assets: (1) right-of-way leases and leases for space on transmission facilities for telecommunications; (2) transmission tower licenses for wireless antennas; (3) right-of-way property leases for farming, grazing or nurseries; (4) licenses of intellectual property (including a portable oil degasification process and scheduling software); and (5) transmission maintenance and consulting services (including energized circuit maintenance, high-voltage substation maintenance, safety training, transformer oil testing, and circuit breaker testing) to other utilities and large customers (collectively, products). DLC will retain 50% of net revenues consistent with *Pacific Gas and Electric Company*, 90 FERC ¶ 61,314. Note: In order to use lines 15 - 20, the utility must track in separate subaccounts the revenues and costs associated with each secondary use (except for the cost of the associated income taxes).

Note 4 If the facilities associated with the revenues are not included in the formula, the revenue is shown here, but not included in the total above and explained in the Cost Support. For example, revenues associated with distribution facilities. In addition, revenues from Schedule 12 are not included in the total above to the extent they are credited under Schedule 12.

Note 5 Customer Choice - EGS Transmission represents revenues received from Electric Generation Suppliers providing energy to retail customers in Duquesne's zone. As a result, the load is in the divisor for the zonal revenue requirement.

Note 6 Other electric Revenues - includes revenues for various related electricity products/premium services such as surge protectors and appliance guards.

Note 7 SECA Credits - Other EGS - represents revenues received from Electric Generation Suppliers for transition transmission charges imposed by FERC.

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

	Include	Exclude
Account 454		
Joint pole attachments - telephone	-	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		
xxxx		
xxxx		
xxxx		
Total	2,393,446	92,071,801

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%

#### Return Calculation

1	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	0.0%
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	<b>0.0905</b>
12		<b>(Line 51 * Line 122)</b>	Line 11 * Line 1	<b>73,480,336</b>

#### Composite Income Taxes

13	FIT=Federal Income Tax Rate		Appendix A, Line 124	21.00%
14	SIT=State Income Tax Rate or Composite		Appendix A, Line 125	7.99%
15	p (percent of federal income tax deductible for state purposes)		Appendix A, Line 126	0.00%
16	$T = 1 - \{[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)\} =$		Appendix A, Line 127	27.31%
17	$T / (1 - T)$		Appendix A, Line 128	37.57%
<b>ITC Adjustment</b>				
18	Amortized Investment Tax Credit; enter negative	Attachment 1	Appendix A, Line 129	-
19	$1 / (1 - T)$	$1 / (1 - \text{Line 127})$	Appendix A, Line 130	137.57%
20	Net Plant Allocation Factor	(Line 12)	Appendix A, Line 131	24.4434%
21	<b>ITC Adjustment Allocated to Transmission</b>	$(\text{Line 129} * (1 + \text{Line 130}) * \text{Line 131})$	Appendix A, Line 132	-
<b>Other Income Tax Adjustments</b>				
21a	Other Income Tax Adjustments	Appendix A, (Note S)	Appendix A, Line 132a	<b>(2,079,310)</b>
22	<b>Income Tax Component = CIT=(T/1-T) * Investment Return * (1-(WCLTD/R)) =</b>		Line 17*Line 12*(1-(Line 8/Line 11))	<b>20,858,150</b>
23	<b>Total Income Taxes</b>		<b>(Line 132 + Line 132a + Line 133)</b>	<b>18,778,840</b>

Plant in Service Worksheet		Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions			Details	
		<b>Calculation of Transmission Plant In Service</b>	Source	<b>Balance For True up</b>	<b>Balance for Estimate</b>	
		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
13		<b>Transmission Plant In Service</b>			1,197,710,204	1,230,412,615
		<b>Calculation of Distribution Plant In Service</b>	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	
		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
		<b>Distribution Plant In Service</b>			3,775,689,860	3,883,276,154
		<b>Calculation of Intangible Plant In Service</b>	Source			
		December	p204.5.b	For 2023	429,897,522	
		December	p205.5.g	For 2024	322,182,840	322,182,840
16		<b>Intangible Plant In Service</b>			376,040,181	322,182,840
		<b>Calculation of General Plant In Service</b>	Source			
		December	p206.99.b	For 2023	426,922,336	
		December	p207.99.g	For 2024	465,269,790	465,269,790
16		<b>General Plant In Service</b>			446,096,063	465,269,790
		<b>Calculation of Production Plant In Service</b>	Source			
		December	p204.46b	For 2023	-	
		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	For 2024	-	
		August	Company Records	For 2024	-	
		September	Company Records	For 2024	-	
		October	Company Records	For 2024	-	
		November	Company Records	For 2024	-	
		December	p205.46.g	For 2024	-	-
		<b>Production Plant In Service</b>			-	-
		<b>Calculation of Common Plant In Service</b>	Source			
		December (Electric Portion)	p356	For 2023	-	
		December (Electric Portion)	p356	For 2024	-	-
17		<b>Common Plant In Service</b>			-	-
6		<b>Total Plant In Service</b>	Sum of averages above		5,795,536,308	5,901,141,399

Accumulated Depreciation Worksheet

Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions					Details
<b>Calculation of Transmission Accumulated Depreciation</b>					<b>Balance For True up</b>
December	Source				
	Prior year p219	For 2023	343,172,391		
January	Company Records	For 2024	346,295,834		
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		
July	Company Records	For 2024	359,849,580		
August	Company Records	For 2024	361,805,648		
September	Company Records	For 2024	365,120,792		
October	Company Records	For 2024	367,295,464		
November	Company Records	For 2024	367,572,027		
December	p219.25	For 2024	371,698,296		371,698,296
22	<b>Transmission Accumulated Depreciation</b>		357,325,064		371,698,296
<b>Calculation of Distribution Accumulated Depreciation</b>					
December	Source				
	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		
April	Company Records	For 2024	1,094,417,028		
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	Company Records	For 2024	1,109,525,228		
September	Company Records	For 2024	1,111,458,040		
October	Company Records	For 2024	1,115,224,962		
November	Company Records	For 2024	1,122,365,464		
December	p219.26	For 2024	1,121,205,586		1,121,205,586
	<b>Distribution Accumulated Depreciation</b>		1,101,128,293		1,121,205,586
<b>Calculation of Intangible Accumulated Depreciation</b>					
December	Source				
	Prior year p200.21.c	For 2023	286,956,620		
December	p200.21c	For 2024	205,837,761		205,837,761
26	<b>Accumulated Intangible Depreciation</b>		246,397,191		205,837,761
<b>Calculation of General Accumulated Depreciation</b>					
December	Source				
	Prior year p219	For 2023	179,315,662		
December	p219.28	For 2024	190,088,967		190,088,967
25	<b>Accumulated General Depreciation</b>		184,702,315		190,088,967
<b>Calculation of Production Accumulated Depreciation</b>					
December	Source				
	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	For 2024	-		
August	Company Records	For 2024	-		
September	Company Records	For 2024	-		
October	Company Records	For 2024	-		
November	Company Records	For 2024	-		
December	p219.20 thru 219.24	For 2024	-		-
	<b>Production Accumulated Depreciation</b>		-		-
<b>Calculation of Common Accumulated Depreciation</b>					
December (Electric Portion)	Source				
	p356	For 2023	-		
December (Electric Portion)	p356	For 2024	-		-
28	<b>Common Plant Accumulated Depreciation (Electric Only)</b>		-		-
7	<b>Total Accumulated Depreciation</b>	Sum of averages above	1,889,552,862		1,888,830,610

Electric / Non-electric Cost Support

Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions				Form 1 Amount	Electric Portion	Non-electric Portion	Details
<b>Plant Allocation Factors</b>							
26	Accumulated Intangible Depreciation	p200.21.c		205,837,761	205,837,761		
27	Accumulated Common Amortization - Electric	p356		-	-		
28	Common Plant Accumulated Depreciation (Electric Only)	p356		-	-		
<b>Plant In Service</b>							
17	Common Plant (Electric Only)	p356		-	-		
<b>Materials and Supplies</b>							
42	Undistributed Stores Exp	p227.6c & 15.c		-	-		
<b>Allocated General &amp; Common Expenses</b>							
55	Plus Net Transmission Lease Payments	p200.4.c		-	-		
57	Common Plant O&M	p356		-	-		
<b>Depreciation Expense</b>							
80	Intangible Amortization	p336.1d&e		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

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

CWIP & Expensed Lease Worksheet

Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions				Form 1 Amount	CWIP In Form 1 Amount	Expensed Lease in Form 1 Amount	Details
<b>Plant Allocation Factors</b>							
6	Total Plant In Service	p207.104.g		5,901,141,399			
<b>Plant In Service</b>							
13	Transmission Plant In Service	p207.58.g		1,230,412,615			
17	Common Plant (Electric Only)	p356		-			
<b>Accumulated Depreciation</b>							
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
<b>Allocated General &amp; Common Expenses</b>							
	Account 926 (Prior Year)			12,921,478	974,647	11,946,831	Prior Year
	Account 926 (Current Year)	p323.187.b		18,851,492	1,178,912	17,672,580	Current Year
	Change in PBOP Expense			5,930,014	204,265	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 (\$/kW/mo)	0.05					
2	Divide zonal rate at Appendix A, line 168 by 1000 and by 12 =	6					
3	Multiply Transmission Net Revenue Requirement (Appendix A, line 165) by ratio of line 1 over line 2	1,614,600					
4	Divide line 3 by the wage & salary allocator (Appendix A, line 5)	8,466,762					
5	Subtract line 4 from the Change in PBOP expense shown above	(8,262,497)					
6	Enter the result at line 5 on Appendix A, line 62 <u>ONLY</u> if it is positive; otherwise enter zero						
59	Less PBOP Expense in Acct. 926 in Excess of Allowed Amount	-					

EPRI Dues Cost Support

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

Regulatory Expense Related to Transmission Cost Support

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

Safety Related Advertising Cost Support

Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions		Form 1 Amount	Safety Related	Non-safety Related	Details
68	Directly Assigned A&G General Advertising Exp Account 930.1 p323.191.b	369,758	-	369,758	None

MultiState Workpaper

Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions		State 1	State 2	State 3	State 4	State 5	Details
125	Income Tax Rates SIT=State Income Tax Rate or Composite	PA 7.99%					

Education and Out Reach Cost Support

Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions		Form 1 Amount	Education & Outreach	Other	Details
68	Directly Assigned A&G General Advertising Exp Account 930.1 p323.191.b	369,758	-	369,758	None

Excluded Plant Cost Support

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



Transmission Related Account 242 Reserves

Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions			Beg of year	End of Year	End of Year for Est. Average for Final	Allocation	Trans Rltd	Details
39	Transmission Related Account 242 Reserves (exclude current year environmental site 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	

Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions			Beg of year	End of Year	End of Year for Est. Average for Final	Allocation	Trans Rltd	Details
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	

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

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

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	-	

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	

Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions				Beaver Valley Deactivation Transmission Project w/o B3015.2 (DLCo Zone)	Dravosburg-Elrama Expansion Project w/o B3012.2 (DLCo Zone)	Beaver Valley Deactivation Transmission Project B3015.2 (Other Zone)	Dravosburg-Elrama Expansion Project B3012.2 (Other Zone)	Total	Description & PJM Documentation
76a	a Beginning Balance of Unamortized Transmission Projects	Per FERC Order	p111.71.c (Acct. 182.2)	\$ -	\$ -	\$ -	\$ -	\$ -	
	b Years remaining in Amortization Period	Per FERC Order		-	-	-	-	-	
	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		

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	Total Other Income Tax Adjustments		(2,079,310)

Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions						
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	B	C	D	E	F	
Act	List all Bonds in Accounts 221 thru 224	Principle	Outstanding	Months Outstanding	Weighted Outstanding (C*D/12)	Interest
221	4.97% 1st Mort Bond due 11/14/2043	160,000,000	160,000,000	12	160,000,000	7,952,000
221	4.76% 1st Mort Bond due 02/03/2042	200,000,000	200,000,000	12	200,000,000	9,520,000
221	5.02% 1st Mort Bond due 02/04/2044	45,000,000	45,000,000	12	45,000,000	2,259,000
221	5.12% 1st Mort Bond due 02/04/2054	85,000,000	85,000,000	12	85,000,000	4,352,000
221	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
221	3.89% 1st Mort Bond due 02/01/2048	60,000,000	60,000,000	12	60,000,000	2,334,000
221	4.04% 1st Mort Bond due 02/01/2058	125,000,000	125,000,000	12	125,000,000	5,050,000
221	3.11% 1st Mort Bond due 05/05/2050	200,000,000	200,000,000	12	200,000,000	6,237,278
221	4.59% 1st Mort Bond due 08/03/2052	130,000,000	130,000,000	12	130,000,000	5,967,000
221	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						
Total					1,633,333.333	69,848,692
Note:	The amount outstanding for debt retired during the year is the outstanding amount as of the last month it was outstanding.					

Exec Summary

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

Reconciliation details

1	April	Year 2	TO populates the formula with Year 1 data from FERC Form 1. \$ - - - - - Rev Req based on Year 1 data	Must run Appendix A to get this number (without any cap adds in line 21) of Appendix A
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2	April	Year 2	TO 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.
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	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)	(O)	(P)	(Q)	(R)	(S)	(T)	(U)	(V)	(W)	(X)	(Y)	(Z)	(AA)	(AB)	(AC)
	Other Project PIS	Other Retirements	Project X CWIP	Project X PIS	Project X Retirements	Brady PIS	Brady Retirements	Brady CWIP	Allegheny S5 PIS	Allegheny S5 Retirements	Beaver Valley w/o B3015.2 PIS	Beaver Valley w/o B3015.2 Retirements	Beaver Valley w/o B3015.2 CWIP	Dravosburg-Elrama w/o B3012.2 PIS	Dravosburg-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
Dec	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Jan	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Feb	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Mar	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Apr	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
May	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Jun	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Jul	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Aug	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sep	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Oct	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Nov	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dec	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

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

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

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

[illegible]

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

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

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

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

Rev Req based on Prior Year data Must run Appendix A to get this number (without any adjustments for cap adds) of Appendix A

Detail of actual Cap Adds, Retirements, CWIP, and associated depreciation for Year 2 based on Months expected to be in service and monthly CWIP balances in Year 2.

	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)	(O)	(P)	(Q)	(R)	(S)	(T)	(U)	(V)	(W)	(X)	(Y)	(Z)	(AA)	(AB)	(AC)	
	Other Project PIS	Other Retirements	Project X CWIP	Project X PIS	Project X Retirements	Brady PIS	Brady Retirements	Brady CWIP	Allegheny S5 PIS	Allegheny S5 Retirements	Beaver Valley w/o B3015.2 PIS	Beaver Valley w/o B3015.2 Retirements	Beaver Valley w/o B3015.2 CWIP	Dravosburg-Eirama w/o B3012.2 PIS	Dravosburg-Eirama w/o B3012.2 Retirements	Dravosburg-Eirama w/o B3012.2 CWIP	B3012.2 PIS	B3012.2 Retirements	B3012.2 CWIP	B3015.2 PIS	B3015.2 Retirements	B3015.2 CWIP	B1969 PIS	B1969 Retirements	Bl-Carson Cheswick CWIP	Bl-Carson Cheswick PIS	Bl-Carson Cheswick Retirements	B2689.1/B2689.2 PIS	B2689.1/B2689.2 Retirements	
Dec																														
Jan	413,073	-	-	-	-	-	-	-	-	-	-	-	-	(814)	-	-	-	-	-	-	-	-	-	-	1,447,855	-	-	-	-	
Feb	12,622,740	(13,369)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	290,409	-	-	-	-	
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 AR + Col AT + Col AV 514,468,120  
End of Year balance new plant additions = Col A + Col D + Col F + Col I + Col K+ Col N + Col Q + 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	(BH)	(BI) = AI	(BJ)	(BK) = BI * BJ	(BL)	(BM) = AJ	(BN)	(BO) = BM * BN	(BP)	(BQ) = AL	(BR)	(BS) = BQ * BR	(BT)	(BU) = AN	(BV)	(BW) = BU * BV	(BX)	(BY) = AP	
	Total Other Project PIS	Composite Trans Deprec Rate	Depreciation Expense	Accum Deprec	Total Project X PIS	Composite Trans Deprec Rate	Depreciation Expense	Accum Deprec	Total Brady PIS	Composite Trans Deprec Rate	Depreciation Expense	Accum Deprec	Allegheny S5 PIS	Composite Trans Deprec Rate	Depreciation Expense	Accum Deprec	Beaver Valley w/o B3015.2 PIS	Composite Trans Deprec Rate	Depreciation Expense	Accum Deprec	Dravosburg-Eirama w/o B3012.2 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%	-	-	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%	343,010	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	97,323,159	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	1,638,883	8,814,703	0.22%	19,392	614,493	-	0.22%	-	-	-	5,338,712
Mar	28,658,771	0.22%	63,049	92,607	262,950,645	0.22%	578,491	97,901,691	155,913,693	0.22%	343,010	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%	343,010	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%	19,392	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	262,950,645	0.22%	578,491	100,215,656	155,913,693	0.22%	343,010	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	38,105,073	0.22%	86,033	558,397	262,950,645	0.22%	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		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 Balance																				
Other Project PIS	Project X CWIP	Project X PIS	Brady PIS	Brady CWIP	Allegheny SS PIS	Beaver Valley w/o B3015.2 PIS	Beaver Valley w/o B3015.2 CWIP	Dravosburg-Eirama w/o B3012.2 PIS	Drovsosburg-Eirama w/o B3012.2 CWIP	B3012.2 PIS	B3012.2 CWIP	B3015.2 PIS	B3015.2 CWIP	B1969 PIS	BI-Carson Cheswick CWIP	BI-Carson Cheswick PIS	BI-Carson Cheswick Retirements	B2689.1/B2699.2 PIS	Total	
		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	-	-	517,329,101	

(BZ)	(CA) = BY * BZ	(CB)	(CD) = AR	(CE)	(CF) = CD * CE	(CG)	(CH) = AT BI-Carson Cheswick PIS	(CI)	(CJ) = CH * CI	(CK)	(CL) = AV	(CM)	(CN) = CL * CM	(CO)
Composite Trans Deprec Rate	Depreciation Expense	Accum Deprec	B1969 PIS	Composite Trans Deprec Rate	Depreciation Expense	Accum Deprec	Composite Trans Deprec Rate	Depreciation Expense	Accum Deprec	B2689.1/B2699.2 PIS	Composite Trans Deprec Rate	Depreciation Expense	Accum Deprec	
0.22%	11,745	512,684	10,675,843	0.22%	23,487	2,782,125	-	0.22%	-	6,736,837	0.22%	14,821	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%	11,745	536,174	10,675,843	0.22%	23,487	2,829,098	-	0.22%	-	6,736,837	0.22%	14,821	755,873	
0.22%	11,745	547,919	10,675,843	0.22%	23,487	2,852,585	12,166,397	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	12,975,560	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%	29,588	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

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 \$ 168,936,727
			Results of Step 3 166,212,156
			True up w/o interest \$ 3,724,571
			1st year \$ 310,381
			Note: for 1st year, divide this amt by 12 and multiply by the number of months the rate was in effect
			Divide this number by the number of months the rate was in effect
			and place that number in the month that the rate went in effect in the interest calculation below

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

Interest on Amount of Refunds or Surcharges							0.63000%	
Interest 35.19a for 2nd quarter Current Yr							Interest 35.19a for and 35.19 b	
Month	Yr	1/12 of Step 7	March Current Yr	Months	Interest	Refunds Owed		
Jun	Year 1	310,381	0.63000%	11.5	22,487	332,868		
Jul	Year 1	310,381	0.63000%	10.5	20,532	330,913		
Aug	Year 1	310,381	0.63000%	9.5	18,576	328,957		
Sep	Year 1	310,381	0.63000%	8.5	16,621	327,002		
Oct	Year 1	310,381	0.63000%	7.5	14,665	325,046		
Nov	Year 1	310,381	0.63000%	6.5	12,710	323,091		
Dec	Year 1	310,381	0.63000%	5.5	10,755	321,136		
Jan	Year 2	310,381	0.63000%	4.5	8,799	319,180		
Feb	Year 2	310,381	0.63000%	3.5	6,844	317,225		
Mar	Year 2	310,381	0.63000%	2.5	4,888	315,269		
Apr	Year 2	310,381	0.63000%	1.5	2,933	313,314		
May	Year 2	310,381	0.63000%	0.5	978	311,359		
Total		3,724,571				3,865,360		
		Balance	Interest	Amort	Balance			
Jun	Year 2	3,865,360	0.63000%	335,456	3,554,256			
Jul	Year 2	3,554,256	0.63000%	335,456	3,241,192			
Aug	Year 2	3,241,192	0.63000%	335,456	2,926,156			
Sep	Year 2	2,926,156	0.63000%	335,456	2,609,135			
Oct	Year 2	2,609,135	0.63000%	335,456	2,290,117			
Nov	Year 2	2,290,117	0.63000%	335,456	1,969,089			
Dec	Year 2	1,969,089	0.63000%	335,456	1,646,038			
Jan	Year 3	1,646,038	0.63000%	335,456	1,320,953			
Feb	Year 3	1,320,953	0.63000%	335,456	993,819			
Mar	Year 3	993,819	0.63000%	335,456	664,624			
Apr	Year 3	664,624	0.63000%	335,456	333,356			
May	Year 3	333,356	0.63000%	335,456	(0)			
Total with interest				4,025,469				

The difference between the Reconciliation in Step 6 and the forecast in Prior Year with interest 4,025,469  
Place result in line 164 of the formula for Year 2 rate

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

	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)	(O)	(P)	(Q)	(R)	(S)	(T)	(U)	(V)	(W)	(X)	(Y)	(Z)	(AA)	(AB)	(AC)
	Other Project PIS	Other Retirements	Project X CWIP	Project X PIS	Project X Retirements	Brady PIS	Brady Retirements	Brady CWIP	Allegheny S5 PIS	Allegheny S5 Retirements	Beaver Valley w/o B3015.2 PIS	Beaver Valley w/o B3015.2 Retirements	Beaver Valley w/o B3015.2 CWIP	Dravosburg-Elrama w/o B3012.2 PIS	Dravosburg-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
Dec																													
Jan	1,681,437	-	-	-	-	-	-	-	-	-	-	-	-	(0)	-	-	-	-	-	-	-	-	-	-	-	-	1,207	-	-
Feb	945,328	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Mar	6,821,459	-	-	-	-	-	-	-	-	-	-	-	-	0	-	-	-	-	-	-	-	-	-	-	-	629	-	-	
Apr	6,179,609	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	66,653	-	-	
May	39,721,196	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Jun	6,735,267	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Jul	1,901,165	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Aug	2,412,842	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sep	1,976,628	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Oct	1,895,566	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Nov	30,270,725	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dec	4,099,765	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total	104,640,985	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	68,489	-	-
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							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 AM + 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 Project PIS	Composite Trans Deprec Rate	Depreciation Expense	Accum Deprec	Total Project X PIS	Composite Trans Deprec Rate	Depreciation Expense	Accum Deprec	Total Brady PIS	Composite Trans Deprec Rate	Depreciation Expense	Accum Deprec	Allegheny S5 PIS	Composite Trans Deprec Rate	Depreciation Expense	Accum Deprec	Beaver Valley PIS	Composite Trans Deprec Rate	Depreciation Expense	Accum Deprec	Dravosburg-Etrama PIS	Composite Trans Deprec Rate	Depreciation Expense	Accum Deprec	B3012.2 PIS	Composite Trans Deprec Rate	Depreciation Expense	Accum Deprec	B3015.2 PIS	
DEC	0	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	(0)	0.22%	-	0.22%	-	-
Jan	1,681,437	0.22%	3,699	3,699	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	(0)	0.22%	-	0.22%	-	-
Feb	2,626,764	0.22%	5,779	9,478	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	(0)	0.22%	-	0.22%	-	-
Mar	9,449,223	0.22%	20,786	30,264	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	(0)	0.22%	-	0.22%	-	-
Apr	16,627,832	0.22%	34,381	64,645	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	(0)	0.22%	-	0.22%	-	-
May	55,349,028	0.22%	121,768	186,413	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	(0)	0.22%	-	0.22%	-	-
Jun	62,084,295	0.22%	136,585	322,999	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	(0)	0.22%	-	0.22%	-	-
Jul	63,985,459	0.22%	140,768	463,767	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	(0)	0.22%	-	0.22%	-	-
Aug	66,398,302	0.22%	146,076	609,843	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	(0)	0.22%	-	0.22%	-	-
Sep	68,374,929	0.22%	150,425	760,268	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	(0)	0.22%	-	0.22%	-	-
Oct	70,270,496	0.22%	154,595	914,863	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	(0)	0.22%	-	0.22%	-	-
Nov	100,541,220	0.22%	221,191	1,136,054	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	(0)	0.22%	-	0.22%	-	-
Dec	104,640,985	0.22%	230,210	1,366,264	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	(0)	0.22%	-	0.22%	-	-
Total			1,366,264	451,427			-	-			-	-			-	-			-	-			-	(0)			-	-		-

13 mo. Avg accumulated depreciation = Col AZ + Col BD + Col BH + Col BL + Col BP + Col BT + Col CB + Col CG + Col CK + Col CO  
Depreciation Expense = Col AY + Col BC + Col BG + Col BK + Col BO + Col BS + Col BW + Col CA + Col CF + Col CJ + Col CN  
451,957 goes to line 23 of the formula  
1,367,629 goes to line 77 of the formula

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

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



(AD)	(AE)	(AF)	(AG)	(AH)	(AI)	(AJ)	(AK)	(AL)	(AM)	(AN)	(AO)	(AP)	(AQ)	(AR)	(AS)	(AT)	(AU)	(AV)	
Accumulated Balance																			
Other Project PIS	Project X CWIP	Project X PIS	Brady PIS	Brady CWIP	Allegheny SS PIS	Beaver Valley w/o B3015.2 PIS	Beaver Valley w/o B3015.2 CWIP	Dravosburg-Eirana w/o B3012.2 PIS	Drovoisburg-Eirana w/o B3012.2 CWIP	B3012.2 PIS	B3012.2 CWIP	B3015.2 PIS	B3015.2 CWIP	B1969 PIS	Bl-Carson Cheswick CWIP	Bl-Carson Cheswick PIS	Bl-Carson Cheswick Retirements	B2689.1/B2689.2 PIS	Total
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0	-	-	-	
1,881,437	-	-	-	-	-	-	-	(0)	-	-	-	-	-	-	0	-	-	-	
2,626,764	-	-	-	-	-	-	-	(0)	-	-	-	-	-	-	0	1,207	-	-	
9,448,223	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0	1,207	-	-	
15,627,832	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0	1,836	-	-	
55,349,028	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0	68,489	-	-	
62,084,295	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0	68,489	-	-	
63,985,459	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0	68,489	-	-	
66,396,302	-	-	-	-	-	-	-	-	-	-	-	-	-	-	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 Bl-Carson	(CI)	(CJ) = CH * CI	(CK)	(CL) = AV	(CM)	(CN) = CL * CM	(CO)
Composite Trans Deprec Rate	Depreciation Expense	Accum Deprec	B1969 PIS	Composite Trans Deprec Rate	Depreciation Expense	Accum Deprec	Cheswick PIS	Composite Tran Deprec Rate	Depreciation Expense	Accum Deprec	B2689.1/B2689.2 PIS	Composite Tra Deprec Rate	Depreciation Expense	Accum Deprec
0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-
0.22%	-	-	-	0.22%	-	-	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	160	-	0.22%	-	-
0.22%	-	-	-	0.22%	-	-	68,489	0.22%	151	311	-	0.22%	-	-
0.22%	-	-	-	0.22%	-	-	68,489	0.22%	151	461	-	0.22%	-	-
0.22%	-	-	-	0.22%	-	-	68,489	0.22%	151	612	-	0.22%	-	-
0.22%	-	-	-	0.22%	-	-	68,489	0.22%	151	763	-	0.22%	-	-
0.22%	-	-	-	0.22%	-	-	68,489	0.22%	151	913	-	0.22%	-	-
0.22%	-	-	-	0.22%	-	-	68,489	0.22%	151	1,064	-	0.22%	-	-
0.22%	-	-	-	0.22%	-	-	68,489	0.22%	151	1,215	-	0.22%	-	-
0.22%	-	-	-	0.22%	-	-	68,489	0.22%	151	1,365	-	0.22%	-	-
	-	-			-	-			1,365	529			-	-

\*\* For abandoned plant, line 14 (annual amortization expense) will be sourced from Attachment 5 - Abandoned Transmission Projects. Lines 10 & 11 (carrying charge) and line 15 (13 month average 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 205 filing to recover these costs.

**Fixed Charge Rate (FCR) if not a CIAC**

Net Plant Carrying Charge without Depreciation, Return, nor Income Taxes	7.0240%
--	---------

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

[illegible]



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**  
Net Plant Carrying Charge without Depreciation 17.0507%  
Net Plant Carrying Charge per 100 Basis Point Increase in ROE without Depreciation 17.7679%  
Line B less Line A 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 = Beginning - Deprec

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

Revenues= FCR* (Beginning + Ending)/2 + Amortization Expense (specific for Abandoned Plant)					Beaver Valley Deactivation w/o 3015.2 Project Abandonment Costs					Dravosburg-Erama Project w/o 3012.2 Abandonment Costs					B3015.2 Abandonment Costs					B3012.2 Abandonment Costs							
Yes					Yes					Yes					Yes					Yes							
No					No					No					No					No							
0					0					0					0					0							
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Duquesne Light Company  
Attachment H 17A  
Attachment 8 - Depreciation Rates

Page 30 of 35

(A)	(B)	(C)	(D)
Account Number	Depreciation Plant Base	Depreciation Rate	Depreciation 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**

A	B	C	D	E
	Source	Deficient or (Excess) ADIT Amortization	Tax Gross-up Percentage	Impact on Income 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 137.57%	= \$ (1,709,179)
2 TCJA 2017 Deficient Deferred Income Taxes To Be Recovered From Transmission Customers	Attachment 9.2, Line 11	-	x 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]			x	-
6 Total Adjustments to Tax Expense (without Tax Gross-up)		<u>\$ (1,511,407)</u>		
7 <b>Total Impact on Tax Expense (with Tax Gross-up)</b>				<u>\$ (2,079,310)</u> To Attach. 5

**Notes**

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

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

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

Federal Income Tax Rate	21.00%
State Income Tax Rate or Composite	7.99%
Federal Income Tax Deductible for State Purposes	0.00%
T	27.31%
T / (1-T)	37.57%
<b>Tax Gross-up Percentage (1 / (1-T))</b>	<b>137.57%</b>

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

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

A	B	C	D	E	F	G	H	I
Category of Deficient or (Excess) Accumulated Deferred Income Taxes	Tax Law Change	Amortization Period	Deficient / (Excess) ADIT (Prior to Amortization and without Tax Gross-up)	Cumulative Excess / (Deficient) ADIT Amortization through the Beginning of the Test Year	Deficient / (Excess) ADIT (without Tax Gross-up) As of Beginning of Test Year	Amortization of Excess / (Deficient) ADIT during Test Year Debit / (Credit)	Deficient / (Excess) ADIT (without Tax Gross-up) As of End of Test Year	Reference
<u>Note A</u>	<u>Note B</u>	<u>Note C</u>	<u>Note D</u>	<u>Note E</u>	<u>Note F</u>	<u>Note G</u>	<u>Note H</u>	
<b>1 ACCOUNT 254:</b>								
2 Protected Plant-related (Excess) ADIT	TCJA-2017	ARAM	\$ (62,306,926)	\$5,955,680	\$ (56,351,246)	\$1,204,378	(\$5,146,868)	
3 Unprotected Plant-related Deficient / (Excess) ADIT	TCJA-2017	ARAM	874,047	851,359	1,725,406	37,989	1,763,395	
4 Total Plant-related (Excess) ADIT	TCJA-2017	ARAM	(61,432,879)	6,807,039	(54,625,840)	1,242,367	(53,383,473)	Col H included in 1-ADIT, Line 12, Col B
5 Unprotected Non-plant-related (Excess) ADIT	TCJA-2017	3 Years	(8,351,935)	8,351,935	0	-	0	Col H included in 1-ADIT, Line 18, Col B
6 Unprotected Plant-related State Deficient / (Excess) ADIT	PA 2022	ARAM	(4,488,369)	87,926	(4,400,442)	187,659	(4,212,783)	Col H included in 1-ADIT, Line 12, Col B
7 Unprotected Non-plant-related State (Excess) ADIT	PA 2022	1 year	(548,496)	362,684	(185,812)	185,812	-	Col H included in 1-ADIT, Line 18, Col B
8 [Reserved for future changes]			-	-	-	-	-	
9 <b>Total (Excess) ADIT (Account 254)</b>	TCJA-2017		\$ (74,821,679)	\$ 15,609,585	\$ (59,212,094)	\$ 1,615,838	\$ (57,596,256)	Note I
<b>10 ACCOUNT 182.3:</b>								
11 Unprotected Non-plant-related Deficient ADIT	TCJA-2017	3 Years	\$ 5,724,074	(\$5,724,074)	\$ 0	\$0	\$0	Col H included in 1-ADIT, Line 20, Col B
12 Unprotected Non-plant-related Deficient ADIT	PA 2022	1 year	309,955	(205,524)	104,431	(104,431)	-	Col H included in 1-ADIT, Line 20, Col B
13 [Reserved for future changes]			-	-	-	-	-	
14 <b>Total (Excess) ADIT (Account 182.3)</b>	TCJA-2017		\$ 6,034,029	\$ (5,929,598)	\$ 104,431	\$ (104,431)	\$ 0	Note I
<b>15 Net Deficient / (Excess) Deferred Taxes</b>			<b>\$ (68,787,650)</b>	<b>\$ 9,679,987</b>	<b>\$ (59,107,662)</b>	<b>\$ 1,511,407</b>	<b>\$ (57,596,256)</b>	
						To Attachment 9.1		

**Notes**

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

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

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

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

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

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

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

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

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



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

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

**Notes**

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

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

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

**Notes**

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

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

A	B	C	D	E	F	G	H	I	J
Temporary Difference	Account 190, 281, 282 or 283	Cumulative Temporary Difference at Enactment of PA Rate Change (Pre-tax)	ADIT Balance before PA Rate Change Remeasurement	ADIT Balance after PA Rate Change Remeasurement	Deficient or (Excess) ADIT (F = D - E)	Protected Deficient or (Excess) ADIT (Portion of F)	Unprotected Deficient or (Excess) ADIT (Portion of F)	Deficient ADIT Recorded to Account 182.3 (prior to tax gross-up)	Excess ADIT Recorded to Account 254 (prior to tax gross-up)
Note A	Note B	Note C	Note D	Note E	Note F	Note G	Note H	Note I	Note J
<b>Plant-related Items</b>									
1 Unprotected State M/L, basis and other differences		(385,785,529)	(27,216,426)	(25,684,293)	(\$1,532,133)		(1,532,133)		
2 <b>Total Plant-related Excess Deferred Taxes</b>	282	<b>(385,785,529)</b>	<b>(27,216,426)</b>	<b>(25,684,293)</b>	<b>(1,532,133)</b>	-	<b>(1,532,133)</b>		<b>(1,532,133)</b>
<b>Non-Plant Related Items:</b>									
3 Reg Asset - Pension	283	(43,055,684)	(\$3,057,858)	(2,887,788)	(\$170,070)		(\$170,070)		
4 Reg Asset - Comp Absences	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 <b>Non-Plant (Excess)</b>		<b>(47,041,076)</b>	<b>(3,340,904)</b>	<b>(3,155,092)</b>	<b>(185,812)</b>	-	<b>(185,812)</b>		<b>(185,812)</b>
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 Liability - Comp Absences	190	1,349,945	\$95,874	90,542	5,332		5,332		
13 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 <b>Non-Plant Deficient</b>		<b>26,438,692</b>	<b>1,877,701</b>	<b>1,773,270</b>	<b>104,431</b>	-	<b>104,431</b>	<b>104,431</b>	
16 <b>Total Non-Plant Related Deficient or Excess</b>		<b>(20,602,385)</b>	<b>(1,463,203)</b>	<b>(1,381,822)</b>	<b>(81,381)</b>	-	<b>(81,381)</b>	<b>\$104,431</b>	<b>(\$185,812)</b>
17 <b>Total Deficient and (Excess) ADIT (prior to gross-up or amortization)</b>		<b>(406,387,914)</b>	<b>(28,679,629)</b>	<b>(27,066,115)</b>	<b>(1,613,514)</b>	-	<b>(1,613,514)</b>	<b>104,431</b>	<b>(1,717,945)</b>

**Notes**

- A.** Lists the transmission-related temporary differences as of the 2022 remeasurement date for the Pennsylvania tax rate reductions enacted in 2022.
- B.** Indicates the deferred tax assets or liabilities (ADIT) account for each temporary difference. Note that the state related plant-related temporary difference related to state method and life depreciation differences and other basis differences are all unprotected and recorded as a single ADIT amount in account 282.
- C.** Amounts in Columns C-J are the transmission-related cumulative temporary differences between amounts reported for regulatory reporting purposes and amounts reported for tax reporting purposes as of the December 31, 2022, the effective date of the PA income tax rate decrease from 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	
At	December 31, 2023	0
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	0	262,950,643	
February	0	262,950,643	
March	0	262,950,643	
April	0	262,950,643	
May	0	262,950,643	
June	0	262,950,643	
July	0	262,950,643	
August	0	262,950,643	
September	0	262,950,643	
October	0	262,950,643	
November	0	262,950,643	
December 31, 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	Monthly	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)	(C1)												Total CWIP	
		31-Dec-24 Project To Date	RTEP CWIP 2024													
FPN	Project	PIS	January	February	March	April	May	June	July	August	September	October	November	December		
Eastern Area Development Project																
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	-	-	-	-	-	-	-	-	-	-	-	-	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	-	-	-	-	-	-	-	-	-	-	-	-	0	
Other DTEP Projects																
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	
Grand Total All DTEP Projects																
		262,950,643	-	-	-	-	-	-	-	-	-	-	-	-	0	
Cumulative Balances by Month			-	-	-	-	-	-	-	-	-	-	-	-	0	
		262,950,643														

Duquesne Light Company

Duquesne Transmission Expansion Projects DTEP

		(C2)															
		RTEP 2024 Placed in service															
FPN	Project	January	February	March	April	May	June	July	August	September	October	November	December	Total In Service To Date	Total CWIP & In Service	Control	Variance
Eastern Area Development Project																	
05-1001	Arsenal	0	0	0	0	0	0	0	0	0	0	0	0	73,075,167	73,075,167	73,075,167	0
08-1000	Forced Cooling (Arsenal)				0	0	0	0	0	0	0	0	0	20,423,226	20,423,226	20,423,226	0
08-1002	Highland			0	0	0	0	0	0	0	0	0	0	56,570,584	56,570,584	56,570,584	0
08-1003	Logans Ferry			0	0	0	0	0	0	0	0	0	0	42,399,170	42,399,170	42,399,170	0
05-1004	Collier			0	0	0	0	0	0	0	0	0	0	1,876,970	1,876,970	1,876,970	0
05-1005	Brunot Island			0	0	0	0	0	0	0	0	0	0	19,984,825	19,984,825	19,984,825	0
08-1008	Wilmerding			0	0	0	0	0	0	0	0	0	0	2,025,231	2,025,231	2,025,231	0
08-1009	Pine Creek			0	0	0	0	0	0	0	0	0	0	5,610,124	5,610,124	5,610,124	0
08-1010	North			0	0	0	0	0	0	0	0	0	0	2,983,421	2,983,421	2,983,421	0
05-1011	Dravosburg			0	0	0	0	0	0	0	0	0	0	499,995	499,995	499,995	0
Total Eastern Area Development		0	0	0	0	0	0	0	0	0	0	0	0	225,448,713	225,448,713	225,448,713	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	7,903,927	0
08-1014	Valley			0	0	0	0	0	0	0	0	0	0	4,028,685	4,028,685	4,028,685	0
08-1016	Ambridge			0	0	0	0	0	0	0	0	0	0	0	0	0	0
08-1017	Crescent			0	0	0	0	0	0	0	0	0	0	3,352,791	3,352,791	3,352,791	(0)
08-1018	Koppel Steel			0	0	0	0	0	0	0	0	0	0	1,018,620	1,018,620	1,018,620	0
08-1023	Legionville			0	0	0	0	0	0	0	0	0	0	6,360,449	6,360,449	6,360,449	0
08-1022	Sewickley			0	0	0	0	0	0	0	0	0	0	7,728,181	7,728,181	7,728,181	0
Total Western Area Development		0	0	0	0	0	0	0	0	0	0	0	0	30,392,654	30,392,654	30,392,654	(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	1,306,023	0
06-0026	Z-82 reconductor			0	0	0	0	0	0	0	0	0	0	5,803,253	5,803,253	5,803,253	0
08-1024	Plum from 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	7,109,277	7,109,277	7,109,277	0
New In 2010																	
10-0017	Eliminate Phillips SS	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Grand Total All DTEP Projects		0	0	0	0	0	0	0	0	0	0	0	0	262,950,643	262,950,643	262,950,643	(0)
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		

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
0	0
0	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	0
30,392,654	(0)
0	0
0	0
1,306,023	0
5,803,253	0
0	0
7,109,277	0
0	0
262,950,643	(0)



**Closed Posted/Cancelled**

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DUQUESNE LIGHT COMPANY  
FUNDING PROJECT NUMBER 05-1001 ARSENAL

Closed/Posted/Cancelled					In service		
	Total	AFUDC Debt	AFUDC Equity	Net CWIP		December CWIP Inc AFUDC	
<b>S1373</b>	<b>CARSON SS REP P &amp; S LINE PROT</b>						
December 31, 2022 Balance	246,395.99	0.00	0	246,396			
January				0			
February				0			
March				0			
April				0			
May				0			
June				0			
July				0			
August				0			
September				0			
October				0			
November				0			
December				0			
Final	246,395.99	0.00	0	246,396			
<b>S0975</b>	<b>Arsenal S/S - 138 KV Ring</b>						
December 31, 2022 Balance	10,405,106.70	24,119.00	39,301	10,341,687			
January				0			
February				0			
March				0			
April				0			
May				0			
June				0			
July				0			
August				0			
September				0			
October				0			
November				0			
December				0			
Final	10,405,106.70	24,119.00	39,301	10,341,687			
<b>S1372 Closed/Posted</b>	<b>OAKLAND SS REP PRIM &amp; SEC LINE PROT</b>						
December 31, 2022 Balance	108,912.99	0.00	0	108,913			
January				0			
February				0			
March				0			
April				0			
May				0			
June				0			
July				0			
August				0			
September				0			
October				0			
November				0			
December				0			
Final	108,912.99	0.00	0	108,913			

Net of AFUDC													Total	
January	February	March	April	May	June	July	August	September	October	November	December			
													246,396	
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	246,396
													0	
													10,405,107	
0													0	
	0												0	
		0											0	
			0										0	
				0									0	
					0								0	
						0							0	
							0						0	
								0					0	
									0				0	
										0			0	
											0		0	10,405,107
												0	0	
													108,913	
													0	
													0	
													0	
													0	
													0	
													0	
													0	
													0	108,913
													0	

**Closed Posted/Cancelled**

Closed Posted/Cancelled				In service	
	Total	AFUDC Debt	AFUDC Equity	Net CWIP	December CWIP Inc AFUDC
<b>3047</b>	<b>304 loop @ ARSENAL SS</b>				
December 31, 2022 Balance	2,012,837.83	153.00	353	2,012,332	2,012,332
January				0	
February				0	
March				0	
April				0	
May				0	
June				0	
July				0	
August				0	
September				0	
October				0	
November				0	
December				0	
Final	2,012,837.83	153.00	353	2,012,332	
<b>S1520</b>	<b>CKT 304 PROT CHANGES @ COLLIER</b>				
December 31, 2022 Balance	206,286.69	4.00	10	206,273	206,273
January				0	
February				0	
March				0	
April				0	
May				0	
June				0	
July				0	
August				0	
September				0	
October				0	
November				0	
December				0	
Final	206,286.69	4.00	10	206,273	
<b>S1521</b>	<b>CKT 304 PROT CHANGES @ B I SS</b>				
December 31, 2022 Balance	132,812.82	4.00	10	132,799	132,799
January				0	
February				0	
March				0	
April				0	
May				0	
June				0	
July				0	
August				0	
September				0	
October				0	
November				0	
December				0	
Final	132,812.82	4.00	10	132,799	

[illegible]

**Closed Posted/Cancelled**

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DUQUESNE LIGHT COMPANY  
FUNDING PROJECT NUMBER 05-1001 ARSENAL

Closed Posted/Cancelled					In service	December	Net of AFUDC																			
					Total	AFUDC	Debt	AFUDC	Equity	Net CWIP	December	CWIP	Inc AFUDC	January	February	March	April	May	June	July	August	September	October	November	December	Total
S1748(now FPN 08-1000) BI SS Upgrade Pumping Plant HPFFForced Cooling																										
December 31, 2022 Balance					0.00	0.00		0		0		0		0												0
January														0											0	
February															0										0	
March																0									0	
April																	0								0	
May																		0							0	
June																			0						0	
July																				0					0	
August																					0				0	
September																						0			0	
October																							0		0	
November																								0	0	
December																								0	0	
Final					0.00	0.00		0		0														0	0	
S1927 Correction for 50981 Auto Transformer																										
December 31, 2022 Balance					906,398.50	0.00		36		906,363		906,363														
January																										
February																										
March																										
April																										
May																										
June																										
July																										
August																										
September																										
October																										
November																										
December																										
Final					906,398.50	0.00		36		906,363																
L0808 Clean up journal 5135																										
December 31, 2022 Balance					0.00	0.00		0		0		0														
January																										
February																										
March																										
April																										
May																										
June																										
July																										
August																										
September																										
October																										
November																										
December																										
(Verified June 09 ) Total					0.00	0.00		0		0																

**Closed Posted/Cancelled**

Control	73,075,167
Variance	0

08-1000

08-1000					December Cwip	Net of AFUDC																
FPN 08-1000 HPFFMDAC& forced cooling					Total	Afudc Debt	Afudc Equity	Net Cwip	Inc AFUDC	January	February	March	April	May	June	July	August	September	October	November	December	Total
331144 Arsenal SS provide forced cooling redundant station service																						
Decemeber 31, 2022 Balance					200,976	0	0	200,976	200,976													
January					0			0		0												0
February					0			0			0											0
March					0			0				0										0
April					0			0				0										0
May					0			0				0										0
June					0			0				0										0
July					0			0					0									0
August					0			0					0									0
September					0			0						0								0
October					0			0								0						0
November					0			0										0				0
December					0			0												0		0
Final					200,976	0	0	200,976														
331145 BISS provide forced cooling redundant station service																						
Decemeber 31, 2022 Balance					149,899	0	0	149,899	149,899													
January					0			0		0												0
February					0			0			0											0
March					0			0			0											0
April					0			0				0										0
May					0			0				0										0
June					0			0				0										0
July					0			0					0									0
August					0			0					0									0
September					0			0						0								0
October					0			0								0						0
November					0			0										0				0
December					0			0											0			0
Final					149,899	0	0	149,899														
32117 BI forced cooling Mid run Land Purchase																						
Decemeber 31, 2022 Balance					149,869	101	334	149,434	149,434													
January					0			0		0												0
February					0			0			0											0
March					0			0			0											0
April					0			0				0										0
May					0			0				0										0
June					0			0				0										0
July					0			0					0									0
August					0			0					0									0
September					0			0						0								0
October					0			0								0						0
November					0			0										0				0
December					0			0											0			0
Final					149,869	101	334	149,434														

08-1000

					December Cwip	Net of AFUDC												
FPN 08-1000 HPFFMDAC& forced cooling	Total	Afudc Debt	Afudc Equity	Net Cwip	Inc AFUDC	January	February	March	April	May	June	July	August	September	October	November	December	Total
<b>\$1745 ARSENAL SS-MDACS</b>																		
Decemeber 31, 2022 Balance	2,600,972	0	0	2,600,972	2,600,972													2,600,972
January	0			0		0												0
February	0			0			0											0
March	0			0				0										0
April	0			0					0									0
May	0			0						0								0
June	0			0							0							0
July	0			0								0						0
August	0			0									0					0
September	0			0										0				0
October	0			0											0			0
November	0			0												0		0
December	0			0													0	0
<b>Final</b>	<b>2,600,972</b>	<b>0</b>	<b>0</b>	<b>2,600,972</b>														
<b>\$1747 ARSENAL SS-HPFF Forced Coolong System</b>																		
Decemeber 31, 2022 Balance	17,258,647	8,935	29,417	17,220,295	17,220,295													17,220,295
January	0			0		0												0
February	0			0			0											0
March	0			0				0										0
April	0			0					0									0
May	0			0						0								0
June	0			0							0							0
July	0			0								0						0
August	0			0									0					0
September	0			0										0				0
October	0			0											0			0
November	0			0												0		0
December	0			0													0	0
<b>Verified Jan 31, 2015</b>	<b>17,258,647</b>	<b>8,935.00</b>	<b>29,417.00</b>	<b>17,220,295</b>														
<b>\$1748 BI SS Upgrade Pumping Plant HPFFForced Cooling</b>																		
Decemeber 31, 2022 Balance	97,036	0	0	97,036	97,036													97,036
January	0			0		0												0
February	0			0			0											0
March	0	0	0	0				0										0
April	0			0					0									0
May	0			0						0								0
June	0			0							0							0
July	0			0								0						0
August	0			0									0					0
September	0			0										0				0
October	0			0											0			0
November	0			0												0		0
December	0			0													0	0
<b>Final</b>	<b>97,036</b>	<b>0</b>	<b>0</b>	<b>97,036</b>														



FPN 08-1000 HPFFMDAC& forced cooling

Control	20,423,226
Variance	20,423,226.03

DUQUESNE LIGHT COMPANY  
FUNDING PROJECT NUMBER 08-1002 HIGHLAND

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

DUQUESNE LIGHT COMPANY  
FUNDING PROJECT NUMBER 08-1002 HIGHLAND

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

DUQUESNE LIGHT COMPANY  
FUNDING PROJECT NUMBER 08-1002 HIGHLAND

	Charges	AFUDC Debt	AFUDC Equity	Net CWIP	December inc allow 2005 afudc	January	February	March	April	May	June	July	August	September	October	November	December	Total
S2052	Arsenal SS 308 Line terminal ( @ logans Ferry)																	365,822
31-Dec-22	365,822	0	0	365,822	365,822													
January	0			0		0												0
February	0			0			0											0
March	0			0				0										0
April	0			0					0									0
May	0			0						0								0
June	0			0							0							0
July				0								0						0
August				0									0					0
September				0										0				0
October				0											0			0
November				0												0		0
December				0													0	0
Final	365,822	0	0	365,822														
Total				Net CWIP														
Total all work orders	56,570,584	5,407	8,794	56,556,383														
Allowable Dec 2005 AFUDC		5,407	8,794	14,201														
Total allowable basis				56,570,584														
FPN 05-1002	December TTD CWIP including AFUDC				0													0
	Monthly CWIP Net of AFUDC																	
				January														0
				February														0
				March														0
				April														0
				May														0
				June														0
				July														0
				August														0
				September														0
				October														0
				November														0
				December														0
FPN 05-1002 Total					0	0	0	0	0	0	0	0	0	0	0	0	0	0
December TTD CWIP including AFUDC					56,570,584													56,570,584
				January		0												0
				February			0											0
				March				0										0
				April					0									0
				May						0								0
				June							0							0
				July								0						0
				August									0					0
				September										0				0
				October											0			0
				November												0		0
				December													0	0
Total In Service					56,570,584	0	0	0	0	0	0	0	0	0	0	0	0	56,570,584
Total					56,570,584	0	0	0	0	0	0	0	0	0	0			56,570,584
																		Control
																		Variance
																		0

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

Closed posted  
In service

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

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

Closed posted  
In service

Closed Posted/cancelled					December Bal Inc AFUDC	January	February	March	April	May	June	July	August	September	October	November	December	Total
Charges	AFUDC Debt	AFUDC Equity	Net CWIP															
S0991 Cancelled Logans Ferry S/S - 138 KV Line Pos					0													0
December 31, 2021	-	-	-	-	0													0
January	-	-	-	-		0												0
February	-	-	-	-			0											0
March	-	-	-	-				0										0
April	-	-	-	-					0									0
May	-	-	-	-						0								0
June	-	-	-	-							0							0
July	-	-	-	-								0						0
August	-	-	-	-									0					0
September	-	-	-	-										0				0
October	-	-	-	-											0			0
November	-	-	-	-												0		0
December	-	-	-	-													0	0
Final	-	-	-	-														
S0992 Cancelled Logans Ferry S/S - 138 KV Line Pos					0													0
December 31, 2021	-	-	-	-	0													0
January	-	-	-	-		0												0
February	-	-	-	-			0											0
March	-	-	-	-				0										0
April	-	-	-	-					0									0
May	-	-	-	-						0								0
June	-	-	-	-							0							0
July	-	-	-	-								0						0
August	-	-	-	-									0					0
September	-	-	-	-										0				0
October	-	-	-	-											0			0
November	-	-	-	-												0		0
December	-	-	-	-													0	0
Final	-	-	-	-														
S0993 Cheswick West S/S - 138 KV Line Pos					8,399,317													8,399,317
December 31, 2021	8,399,316.56	-	-	8,399,316.56														
January	-	-	-	-		0												0
February	-	-	-	-			0											0
March	-	-	-	-				0										0
April	-	-	-	-					0									0
May	-	-	-	-						0								0
June	-	-	-	-							0							0
July	-	-	-	-								0						0
August	-	-	-	-									0					0
September	-	-	-	-										0				0
October	-	-	-	-											0			0
November	-	-	-	-												0		0
December	-	-	-	-													0	0
Final	8,399,316.56	-	-	8,399,316.56														
S0995 Cancelled Logans Ferry 138kv Tie Bkr Pos					0													0
December 31, 2021	-	-	-	-	0													0
January	-	-	-	-		0												0
February	-	-	-	-			0											0
March	-	-	-	-				0										0
April	-	-	-	-					0									0
May	-	-	-	-						0								0
June	-	-	-	-							0							0
July	-	-	-	-								0						0
August	-	-	-	-									0					0
September	-	-	-	-										0				0
October	-	-	-	-											0			0
November	-	-	-	-												0		0
December	-	-	-	-													0	0
FINAL	-	-	-	-														
L0684 Logans Ferry Transmission Line Work					1,780,679													1,780,679
December 31, 2021	1,784,951.00	1,027.21	3,244.38	1,780,679.41														
January	-	-	-	-		0												0
February	-	-	-	-			0											0
March	-	-	-	-				0										0
April	-	-	-	-					0									0
May	-	-	-	-						0								0
June	-	-	-	-							0							0
July	-	-	-	-								0						0
August	-	-	-	-									0					0
September	-	-	-	-										0				0
October	-	-	-	-											0			0
November	-	-	-	-												0		0
December	-	-	-	-													0	0
Final	1,784,951.00	1,027.21	3,244.38	1,780,679.41														

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

Closed posted  
in service

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

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

Closed posted  
In service

Closed Posted/cancelled				December Bal Inc AFUDC	January	February	March	April	May	June	July	August	September	October	November	December	Total
Charges	AFUDC Debt	AFUDC Equity	Net C/WIP														
<b>L0734 Trf Z58 from L0684</b>																	
December 31, 2021	198,034.00		198,034.00	198,034													
January			-														
February			-														
March			-														
April			-														
May			-														
June			-							0							
July			-								0						
August			-									0					
September			-										0				
October			-											0			
November			-														
December			-														
Final	198,034.00	-	-	198,034.00													
<b>L0735 Trf Z152 from L0684</b>																	
December 31, 2021	702,226.00	-	-	702,226.00	702,226												
January			-		0												
February			-			0											
March from COR to adds unitization			-				0										
April 82098 from cor to adds			-					0									
May			-														
June			-							0							
July			-								0						
August			-									0					
September			-										0				
October			-											0			
November			-												0		
December			-													0	
Final	702,226.00	-	-	702,226.00													
<b>L0736 Retire Colfax Highland</b>																	
December 31, 2021	Removal Only																
January			-														
February			-														
March			-														
April			-														
May			-														
June			-														
July			-														
August			-														
September			-														
October			-														
November			-														
December			-														
Final Total																	
<b>S1545 Ckt Z55 Rep Protection Cheswick SS</b>																	
December 31, 2021	55,734.31	-	-	55,734.31	55,734												
January			-		0												55,734
February			-			0											0
March			-				0										0
April			-					0									0
May			-						0								0
June			-							0							0
July			-								0						0
August			-									0					0
September			-										0				0
October			-											0			0
November			-												0		0
December			-													0	0
Final	55,734.31	-	-	55,734.31													
<b>S1714 Cheswick Sub Install Relay protection</b>																	
December 31, 2021	7,854.24	-	-	7,854.24	7,854												
January			-		0												7,854
February			-			0											0
March			-				0										0
April			-					0									0
May			-						0								0
June			-							0							0
July			-								0						0
August			-									0					0
September			-										0				0
October			-											0			0
November			-												0		0
December			-													0	0
Final	7,854.24	-	-	7,854.24													



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

Closed posted  
In service

Closed Posted/cancelled					December Bal Inc AFUDC	January	February	March	April	May	June	July	August	September	October	November	December	Total
Charges	AFUDC Debt	AFUDC Equity	Net CWIP															
<b>S1731 BI SS Auto Transformer Capital Spare (no longer DTEP)</b>																		
December 31, 2021	-	-	-	-	0													0
January	-	-	-	-		0												0
February	-	-	-	-			0											0
March	-	-	-	-				0										0
April	-	-	-	-					0									0
May	-	-	-	-						0								0
June	-	-	-	-							0							0
July	-	-	-	-								0						0
August	-	-	-	-									0					0
September	-	-	-	-										0				0
October	-	-	-	-											0			0
November	-	-	-	-												0		0
December	-	-	-	-													0	0
Repointed to non DTEP FPN	-	-	-	-														
<b>S1732 Cheswick Wyd SS- Capital Spare Auto (no Longer DTEP)</b>																		
December 31, 2021	-	-	-	-	0													0
January	-	-	-	-		0												0
February	-	-	-	-			0											0
March	-	-	-	-				0										0
April	-	-	-	-					0									0
May	-	-	-	-						0								0
June	-	-	-	-							0							0
July	-	-	-	-								0						0
August	-	-	-	-									0					0
September	-	-	-	-										0				0
October	-	-	-	-											0			0
November	-	-	-	-												0		0
December	-	-	-	-													0	0
Repointed to non DTEP FPN	-	-	-	-														
<b>S1737 Illinois SS upgrade Z57</b>																		
December 31, 2021	300,101.66	-	-	300,101.66	300,102													300,102
January	-	-	-	-		0												0
February	-	-	-	-			0											0
March	-	-	-	-				0										0
April	-	-	-	-					0									0
May	-	-	-	-						0								0
June	-	-	-	-							0							0
July	-	-	-	-								0						0
August	-	-	-	-									0					0
September	-	-	-	-										0				0
October	-	-	-	-											0			0
November	-	-	-	-												0		0
December	-	-	-	-													0	0
Final	300,101.66	-	-	300,101.66														
<b>A1624 Purchase Property - Allegheny Land Trust - 629-B-100</b>																		
December 31, 2021	40,718.00	-	-	40,718.00	40,718													40,718
January	-	-	-	-		0												0
February	-	-	-	-			0											0
March	-	-	-	-				0										0
April	-	-	-	-					0									0
May	-	-	-	-						0								0
June	-	-	-	-							0							0
July	-	-	-	-								0						0
August	-	-	-	-									0					0
September	-	-	-	-										0				0
October	-	-	-	-											0			0
November	-	-	-	-												0		0
December	-	-	-	-													0	0
final	40,718.00	-	-	40,718.00														
<b>S1783 Colfax SS Eliminate Substation</b>																		
December 31, 2021	-	-	-	-	0													0
January	-	-	-	-		0												0
February	-	-	-	-			0											0
March	-	-	-	-				0										0
April	-	-	-	-					0									0
May	-	-	-	-						0								0
June	-	-	-	-							0							0
July	-	-	-	-								0						0
August	-	-	-	-									0					0
September	-	-	-	-										0				0
October	-	-	-	-											0			0
November	-	-	-	-												0		0
December	-	-	-	-													0	0
Final	-	-	-	-														

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

Closed posted  
In service

Closed Posted/cancelled					December Bal Inc AFUDC	January	February	March	April	May	June	July	August	September	October	November	December	Total
Charges	AFUDC Debt	AFUDC Equity	Net CWIP															
S1750 repointed to 08-1024 Plum SS Upgrade Z54 protection equip																		
December 31, 2021	16.73	6.04	10.69	-	-													0
January				-		0												0
February				-			0											0
March				-				0										0
April				-					0									0
May				-						0								0
June				-							0							0
July				-								0						0
August				-									0					0
September				-										0				0
October				-											0			0
November				-												0		0
December				-													0	0
Final	16.73	6.04	10.69	-														
S1895 North SS upgrade Z55 protection																		
December 31, 2021	51,324.11	-	-	51,324.11	51,324													51,324
January				-		0												0
February				-			0											0
March				-				0										0
April				-					0									0
May				-						0								0
June				-							0							0
July				-								0						0
August				-									0					0
September				-										0				0
October				-											0			0
November				-												0		0
December				-													0	0
Verified June 2011	51,324.11	-	-	51,324.11														
S1947 Universal SS-Upgrade Z152 equip																		
December 31, 2021	741,599.00	-	-	741,599.00	741,599													741,599
January				-		0												0
February				-			0											0
March				-				0										0
April				-					0									0
May				-						0								0
June				-							0							0
July				-								0						0
August				-									0					0
September				-										0				0
October				-											0			0
November				-												0		0
December				-													0	0
Final	741,599.00	-	-	741,599.00														
S1948 Dravosburg SS-Upgrade Z78 equip																		
December 31, 2021	260,734.11	-	-	260,734.11	260,734													260,734
January				-		0												0
February				-														0
March				-				0										0
April				-					0									0
May				-						0								0
June				-							0							0
July				-								0						0
August				-									0					0
September				-										0				0
October				-											0			0
November				-												0		0
December				-													0	0
Final	260,734.11	-	-	260,734.11														
S2052 Arsenal SS 308 Line terminal ( @ Logans Ferry)																		
December 31, 2021	-	-	-	-	0													0
January				-		0												0
February				-			0											0
March				-				0										0
April				-					0									0
May				-						0								0
June				-							0							0
July				-								0						0
August				-									0					0
September				-										0				0
October				-											0			0
November				-												0		0
December				-													0	0
Repointed to Non DTEP FPN	-	-	-	-														

**Closed Posted/cancelled**

December

	Charges	Debt	Equity	Net CWIP
	Total	AFUDC Debt	AFUDC Equity	Net CWIP
Total all work orders	42,403,458.35	1,033.25	3,255.07	42,399,170.03
Allowable Dec 2005 AFUDC		-	-	-
Total allowable basis				42,399,170.03

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DUQUESNE LIGHT COMPANY  
FUNDING PROJECT NUMBER 05-1004 COLLIER

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

DUQUESNE LIGHT COMPANY  
FUNDING PROJECT NUMBER 05-1004 COLLIER

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

DUQUESNE LIGHT COMPANY  
FUNDING PROJECT NUMBER 05-1005 BRUNO ISLAND

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

DUQUESNE LIGHT COMPANY  
FUNDING PROJECT NUMBER 05-1005 BRUNO ISLAND

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

DUQUESNE LIGHT COMPANY  
FUNDING PROJECT NUMBER 05-1005 BRUNO ISLAND

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



DUQUESNE LIGHT COMPANY  
FUNDING PROJECT NUMBER 08-1008 WILMERDING

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

[illegible]

**FUNDING PROJECT NUMBER 08-1009 PINE CREEK**

In Service

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**FUNDING PROJECT NUMBER 08-1009 PINE CREEK**

Work Order Closed Posted

[illegible]

DUQUESNE LIGHT COMPANY  
FUNDING PROJECT NUMBER 08-1009 PINE CREEK

Work Order Closed Posted

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

DUQUESNE LIGHT COMPANY  
FUNDING PROJECT NUMBER 08-1010 NORTH

Work Order Closed/Posted

Work Order Closed/Posted					In Service															
					December Plant in Service Bal.	January	February	March	April	May	June	July	August	September	October	November	December	Total		
						Net of AFUDC														

DUQUESNE LIGHT COMPANY  
FUNDING PROJECT NUMBER 08-1010 NORTH  
Work Order Closed/Posted

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

DUQUESNE LIGHT COMPANY  
FUNDING PROJECT NUMBER 05-1011 DRAVOSBURG

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



DUQUESNE LIGHT COMPANY  
FUNDING PROJECT NUMBER 05-1011 DRAVOSBURG

Work order Closed Posted

				December Plant in Service	Net of AFUDC												Total	
Charges	AFUDC Debt	AFUDC Equity	Net CWIP	January	February	March	April	May	June	July	August	September	October	November	December			
Total	AFUDC Debt	AFUDC Equity	Net CWIP															
Total all work orders	499,995	2,470	4,025															
Allowable Dec 2005 AFUDC		2,470	4,025															
Total allowable basis			499,995															
FPN 05-1011																		
December CWIP including AFUDC																		
Monthly Cwip net of AFUDC																		
0				January														
				February		0												
				March			0											
				April				0										
				May					0									
				June						0								
				July							0							
				August								0						
				September									0					
				October										0				
				November											0			
				December												0		
				total CWIP	0	0	0	0	0	0	0	0	0	0	0	0		
December Plant in service bal				499,995														
				January		0												
				February			0											
				March				0										
				April					0									
				May						0								
				June							0							
				July								0						
				August									0					
				September										0				
				October											0			
				November												0		
				December													0	
Total In Service				499,995	0	0	0	0	0	0	0	0	0	0	0	0	0	499,995
FPN 05-1011 Total				499,995	0	0	0	0	0	0	0	0	0	0	0	0	0	499,995
																	Control Variance	0

DUQUESNE LIGHT COMPANY  
FUNDING PROJECT NUMBER 05-1013 HOPEWELL

FPN 05-1013					December Cwip	Net of AFUDC												
					in service	January	February	March	April	May	June	July	August	September	October	November	December	Total
L0689	Convert 66145 to 225 Rearrange 223				523,662													
	December 31, 2021	523,662	-35.65	-81.87	523,780	523,662												
January		0			0	0												
February		0			0		0											
March		0			0			0										
April		0			0				0									
May		0			0					0								
June		0			0						0							
July		0			0							0						
August		0			0								0					
September		0			0									0				
October		0			0										0			
November		0			0											0		
December		0			0												0	
Final		523,662	-35.65	-81.87	523,780													
S1764	Hopewell SS Convert 69 to 138 kv				7,380,264	7,380,264												
	December 31, 2021	7,397,968	4,257.35	13,446.24	7,380,264													
January					0	0												
February					0		0											
March					0			0										
April					0				0									
May					0					0								
June					0						0							
July					0							0						
August					0								0					
September					0									0				
October					0										0			
November					0											0		
December					0												0	
Final		7,397,968	4,257.35	13,446.24	7,380,264													

work order closed Posted

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DUQUESNE LIGHT COMPANY  
FUNDING PROJECT NUMBER 08-1014 VALLEY

work order closed Posted

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

DUQUESNE LIGHT COMPANY  
FUNDING PROJECT NUMBER 08-1016 AMBRIDGE

In service

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

DUQUESNE LIGHT COMPANY  
FUNDING PROJECT NUMBER 08-1016 AMBRIDGE

In service

				December (Dec Ytd) Inc AFUDC	January	February	March	Net of AFUDC		April	May	June	July	August	September	October	November	December	Total	
Total	AFUDC Debt	AFUDC Equity	Net CWIP																	
Total all work orders	0	0	0	0																
Allowable Dec 2005 AFUDC		0	0	0																
Total allowable basis				0																
FPN 08-1016																				
December CWIP including AFUDC																				0
Monthly CWIP Net of AFUDC																				0
																				0
																				0
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DUQUESNE LIGHT COMPANY  
FUNDING PROJECT NUMBER 08-1017 CRESCENT

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

DUQUESNE LIGHT COMPANY  
FUNDING PROJECT NUMBER 08-1017 CRESCENT

				Closed/ posted																
				In-Service	December (Dec Ytd )	January	February	March	Net of AFUDC		May	June	July	August	September	October	November	December	Total	
				Net CWIP	Inc AFUDC					April										
				AFUDC Equity																
				Debt																
				AFUDC Debt																
				Total																
				Total																
Total all work orders					3,352,861	400	652													
Allowable Dec 2005 AFUDC						400	652													
Total allowable basis																				
					</															



FPN 08-1018  
S1741

[illegible]

DUQUESNE LIGHT COMPANY  
FUNDING PROJECT NUMBER 08-1022 SEWICKELY

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

DUQUESNE LIGHT COMPANY  
FUNDING PROJECT NUMBER 08-1022 SEWICKELY

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

DUQUESNE LIGHT COMPANY  
FUNDING PROJECT NUMBER 08-1022 SEWICKELY

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

In Service

	Total	AFUDC Debt	AFUDC Equity	Net CWIP	December (Dec Ytd Inc AFUDC	January	February	March	Net of AFUDC April	May	June	July	August	September	October	November	December	Total
S1244 Legionville SS Expand 138kV Station																		
December 2021 balance	4325447	0	0	4,325,447	4,325,447		0											4,325,447
January				0														0
February				0			0											0
March				0				0										0
April				0					0									0
May				0						0								0
June				0							0							0
July				0								0						0
August				0									0					0
September				0										0				0
October				0											0			0
November				0												0		0
December				0													0	0
Final	4,325,447	0	0	4,325,447														
L0693 WAR Re-arrange Transmission lines Jan2010 in service																		
December 2021 balance	1226795	0	0	1,226,795	1,226,795		0											1,226,795
January				0														0
February				0			0											0
March				0				0										0
April	0			0					0									0
May	0			0						0								0
June	0			0							0							0
July	0			0								0						0
August	0			0									0					0
September	0			0										0				0
October	0			0											0			0
November	0			0												0		0
December	0			0													0	0
Final	1,226,795	0	0	1,226,795														
S1772 Valley SS Install Z84 Line Position																		
December 2021 balance	808207.41	0	0	808,207	808,207		0											808,207
January				0														0
February				0			0											0
March				0				0										0
April				0					0									0
May				0						0								0
June				0							0							0
July				0								0						0
August				0									0					0
September				0										0				0
October				0											0			0
November				0												0		0
December				0													0	0
Final	808,207	0	0	808,207														

## In Service

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DUQUESNE LIGHT COMPANY  
FUNDING PROJECT NUMBER 08-1024 PLUM

NOTE PROJECT POSTPONED CREDIT, DTEP IN DECEMBER 2011

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

DUQUESNE LIGHT COMPANY  
FUNDING PROJECT NUMBER 08-1024 PLUM

NOTE PROJECT POSTPONED CREDIT, DTEP IN DECEMBER 2011

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



[illegible]

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

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

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

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

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

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

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

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

DUQUESNE LIGHT COMPANY  
FUNDING PROJECT NUMBER 11-0014

[illegible]

**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

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

**Duquesne Light Company**

**Cumulative Summary of 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	



DUQUESNE LIGHT COMPANY  
18-0037 BV Deactivation Transmission Project

	2024 Spend														
	Total Project 2023	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	2024 YTD Spend	Total Project 2024
<b>L1410 : Elrama-Wilson Z-11-Rearr. and Estab</b>															
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
														0	0
<b>L1411 : Elrama-Wilson Z-17-Recon &amp; Estab</b>															
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
														0	0
<b>L1412 : Dravosburg-Elrama Z-75-Rec.&amp;Estab</b>															
CWIP Balance w AFUDC	8,949,267													0	8,949,267
AFUDC Debt	0													0	0
AFUDC Equity	0													0	0
Inservice 12/2020 Completed														0	0
														0	0
<b>L1413 : Dravosburg-West Mifflin Z-73-Recond</b>															
CWIP Balance w AFUDC	48,209													0	48,209
AFUDC Debt	0													0	0
AFUDC Equity	0													0	0
Open														0	0
														0	0
<b>L1415 : Elrama-Mitchell Z-111-Rec.&amp;Establis</b>															
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	0
<b>53786 : Elrama SS-New Substation</b>															
CWIP Balance w AFUDC	110,860													0	110,860
AFUDC Debt	0													0	0
AFUDC Equity	0													0	0
Open														0	0
														0	0
<b>53787 : Elrama SS-Establish Wilson Z-11</b>															
CWIP Balance w AFUDC	0													0	0
AFUDC Debt	0													0	0
AFUDC Equity	0													0	0
Open														0	0
														0	0
<b>53789 : Elrama SS-Establish Wilson Z-17</b>															
CWIP Balance w AFUDC	933													0	933
AFUDC Debt	0													0	0
AFUDC Equity	0													0	0
Open														0	0
														0	0
<b>53792 : Elrama SS-Est.Rte 51 Z-12 (AP Tie)</b>															
CWIP Balance w AFUDC	0													0	0
AFUDC Debt	0													0	0
AFUDC Equity	0													0	0
Open														0	0
														0	0
<b>53794 : Dravosburg SS-Establish Elrama Z-75</b>															
CWIP Balance w AFUDC	92,483													0	92,483
AFUDC Debt	0													0	0
AFUDC Equity	0													0	0
Open														0	0
														0	0
<b>53795 : Dravosburg SS-Upgrade Elwyn Z-70</b>															
CWIP Balance w AFUDC	25,156													0	25,156
AFUDC Debt	0													0	0
AFUDC Equity	0													0	0
Transfer to 767734														0	0

DUQUESNE LIGHT COMPANY  
18-0037 BV Deactivation Transmission Project

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

DUQUESNE LIGHT COMPANY  
18-0037 BV Deactivation Transmission Project

	2024 Spend															
	Total Project 2023	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	2024 YTD Spend	Total Project 2024	
<b>779340: Dravosburg-Wilson Z-13, Z-73</b>															0	
CWIP Balance w AFUDC	0													0	0	
AFUDC Debt	0													0	0	
AFUDC Equity	0													0	0	
Cancelled														0	0	
															0	
<b>788594: Dravosburg SS-Logans Ferry Z78</b>															0	
CWIP Balance w AFUDC	571,200													0	571,200	
AFUDC Debt	0													0	0	
AFUDC Equity	0													0	0	
Inservice 12/2020														0	0	
															0	
<b>800288: Settings Changes, Z-70 Brkr Replace</b>															0	
CWIP Balance w AFUDC	0													0	0	
AFUDC Debt	0													0	0	
AFUDC Equity	0													0	0	
transfer to 767734														0	0	
															0	
2018 CWIP Balance w AFUDC	178,133														0	
AFUDC Debt	361														0	
AFUDC Equity	704														0	
2018 CWIP Balance wo AFUDC	177,068														0	
2018 Inservice	-														0	
															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	
															0	
2020 CWIP Balance w AFUDC	15,951,024														0	
AFUDC Debt	(723)														0	
AFUDC Equity	(1,406)														0	
2020 CWIP Balance wo AFUDC	15,953,153														0	
2020 Inservice	22,565,722														0	
															0	
2021 CWIP Balance w AFUDC	22,978,369														0	
AFUDC Debt	(3)														0	
AFUDC Equity	0														0	
2021 CWIP Balance wo AFUDC	22,978,372														0	
2021 Inservice	0														0	
															0	
2022 CWIP Balance w AFUDC	24,865,217													0	24,865,217	
AFUDC Debt	(3)													0	(3)	
AFUDC Equity	0													0	0	
2022 CWIP Balance wo AFUDC	24,865,220													0	24,865,220	
2022 Inservice																
<b>Total Beaver Valley Deactivation Transmission Project</b>																
2023 CWIP Balance w AFUDC	(2,701)	0	0	0	0	0	0	0	0	0	0	0	0	0	(2,701)	
AFUDC Debt	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
AFUDC Equity	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
2023 CWIP Balance wo AFUDC	(2,701)	0	0	0	0	0	0	0	0	0	0	0	0	0	(2,701)	
2023 Inservice																
<b>Carve Out: PJM Project B3015.2 (WO's 766433, 767822, L1411, S3789)</b>																
2022 CWIP Balance w AFUDC	1,056,276	0	0	0	0	0	0	0	0	0	0	0	0	0	1,056,276	
AFUDC Debt	(19)	0	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	0	(38)	
2022 CWIP Balance wo AFUDC	1,056,333	0	0	0	0	0	0	0	0	0	0	0	0	0	1,056,333	
2022 Inservice																

DUQUESNE LIGHT COMPANY  
18-0037 BV Deactivation Transmission Project

	2024 Inservice												2024 YTD Inservice	Total Project Inservice 2024
	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec		
<b>L1410 : Erama-Wilson Z-11-Rearr. and Estab</b> CWIP Balance w AFUDC AFUDC Debt AFUDC Equity Inservice 6/2020 CP 10/2021													0	6,571,421
<b>L1411 : Erama-Wilson Z-17-Recon &amp; Estab</b> CWIP Balance w AFUDC AFUDC Debt AFUDC Equity Inservice 6/2020 Transfer from 766433													0	5,333,055
<b>L1412 : Dravosburg-Erama Z-75-Rec.&amp;Estab</b> CWIP Balance w AFUDC AFUDC Debt AFUDC Equity Inservice 12/2020 Completed													0	8,798,644
<b>L1413 : Dravosburg-West Mifflin Z-73-Recond</b> CWIP Balance w AFUDC AFUDC Debt AFUDC Equity Open													0	0
<b>L1415 : Erama-Mitchell Z-111-Rec.&amp;Establis</b> CWIP Balance w AFUDC AFUDC Debt AFUDC Equity Inservice 6/2020 Completed													0	428,647
<b>53786 : Erama SS-New Substation</b> CWIP Balance w AFUDC AFUDC Debt AFUDC Equity Open													0	(1)
<b>53787 : Erama SS-Establish Wilson Z-11</b> CWIP Balance w AFUDC AFUDC Debt AFUDC Equity Open													0	0
<b>53789 : Erama SS-Establish Wilson Z-17</b> CWIP Balance w AFUDC AFUDC Debt AFUDC Equity Open													0	0
<b>53792 : Erama SS-Est.Rte 51 Z-12 (AP Tie)</b> CWIP Balance w AFUDC AFUDC Debt AFUDC Equity Open													0	0
<b>53794 : Dravosburg SS-Establish Erama Z-75</b> CWIP Balance w AFUDC AFUDC Debt AFUDC Equity Open													44	0
<b>53795 : Dravosburg SS-Upgrade Elwyn Z-70</b> CWIP Balance w AFUDC AFUDC Debt AFUDC Equity Transfer to 767734													0	0

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

	2024 Inservice												2024 YTD Inservice	Total Project Inservice 2024
	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec		
<b>53796 : W. Mifflin SS-USS Irwin Works Z-94</b>														
CWIP Balance w AFUDC														
AFUDC Debt														
AFUDC Equity														
Open													0	1
<b>S3797: Wilson Substation-Elrama Z-11</b>														
CWIP Balance w AFUDC														
AFUDC Debt														
AFUDC Equity													0	0
Open														
<b>S3798: Wilson Substation-Elrama Z-17</b>														
CWIP Balance w AFUDC														
AFUDC Debt														
AFUDC Equity													0	0
Open														
<b>766433: Elrama - Wilson Z-17 Reconductor (L</b>														
CWIP Balance w AFUDC														
AFUDC Debt														
AFUDC Equity													0	(0)
Transfer to L1411														
<b>766437: Dravosburg-Elrama Z-75 Reconductor</b>														
CWIP Balance w AFUDC														
AFUDC Debt														
AFUDC Equity													0	0
Inservice 8/2020 Completed														
<b>767731: Dravosburg SS-Elrama Z75 Breaker</b>														
CWIP Balance w AFUDC														
AFUDC Debt														
AFUDC Equity													0	0
Cancelled														
<b>767734: Dravosburg SS-Elwyn Z70 Breaker</b>														
CWIP Balance w AFUDC														
AFUDC Debt														
AFUDC Equity													0	814,732
Inservice 4/2021 CP 9/2021														
<b>767743: West Mifflin SS USS Irvin Works Z-</b>														
CWIP Balance w AFUDC														
AFUDC Debt														
AFUDC Equity													0	525,562
Inservice 10/2021														
<b>767820: Elrama - Wilson Z11 Reconductor (L</b>														
CWIP Balance w AFUDC														
AFUDC Debt														
AFUDC Equity													0	(0)
Transfer to L1410														
<b>767822: Elrama-Wilson Z-17</b>														
CWIP Balance w AFUDC														
AFUDC Debt														
AFUDC Equity													0	5,657
Inservice 8/2020														
<b>767828: Elrama-DEEP T-Punchlist-Z-11</b>														
CWIP Balance w AFUDC														
AFUDC Debt														
AFUDC Equity													0	58,373
Inservice 10/2020														
<b>767837: Elrama SS-New SS Elrama</b>														
CWIP Balance w AFUDC														
AFUDC Debt														
AFUDC Equity													0	0
Inservice 8/2020 CP														

DUQUESNE LIGHT COMPANY  
18-0037 BV Deactivation Transmission Project

	2024 Inservice												2024 YTD Inservice	Total Project Inservice 2024
	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec		
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 Inservice														
2021 CWIP Balance w AFUDC														
AFUDC Debt														
AFUDC Equity														
2021 CWIP Balance wo AFUDC														
2021 Inservice														
2022 CWIP Balance w AFUDC														
AFUDC Debt														
AFUDC Equity														
2022 CWIP Balance wo AFUDC														
2022 Inservice													44	23,038,059
Total Beaver Valley Deactivation Transmission Proj														
2023 CWIP Balance w AFUDC														
AFUDC Debt														
AFUDC Equity														
2023 CWIP Balance wo AFUDC														
2023 Inservice		0	0	0	0	44	0	0	0	0	0	0	0	44
														23,038,059
Carve Out: PJM Project B3015.2 (WO's 766433, 767822, L1-														
2022 CWIP Balance w AFUDC														
AFUDC Debt														
AFUDC Equity														
2022 CWIP Balance wo AFUDC														
2022 Inservice		0	0	0	0	0	0	0	0	0	0	0	0	5,338,712

**Duquesne Light Company**

**Summary of 2024 Transmission Plant Balances by Month**

**Transmission BI-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 Plant in Service	Monthly Actual	Cumulative
December 31, 2023	-	-
January	-	0
February	-	0
March	12,166,397	12,166,397
April	834,308	13,000,705
May	20,070	13,020,775
June	20,803	13,041,578
July	(63,196)	12,978,383
August	(1,823)	12,976,560
September	0	12,976,560
October	12,599	12,989,158
November	3,659	12,992,818
December 31, 2024	1,590	12,994,407

(1) 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				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 Balance	Transfers From CWIP	Retirements	Ending 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	0	13,000,705
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)	0	12,978,383
August	12,978,383	(1,823)	0	12,976,560
September	12,976,560	0	0	12,976,560
October	12,976,560	12,599	0	12,989,158
November	12,989,158	3,659	0	12,992,818
December 31, 2024	12,992,818	1,590	0	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												2024 YTD Spend	Total Project 2024
	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec		
<b>915309 : Install Forced Cooling Equipment at BI</b>														
CWIP Balance w AFUDC		96											96	0
AFUDC 90, 91													0	0
Inservice													0	0
													0	0
													0	0
<b>915310 : Install Forced Cooling Equipment at Watson</b>														
CWIP Balance w AFUDC		11											11	(52)
AFUDC 90, 91													0	0
Inservice													0	0
													0	0
													0	0
<b>915311 : Install Forced Cooling Equipment at Tecumseh</b>														
CWIP Balance w AFUDC		2											2	52
AFUDC 90, 91													0	0
Inservice													0	0
													0	0
													0	0
<b>915312 : Install crossover cabinet and any other pipe work</b>														
CWIP Balance w AFUDC	35,297	8,207	(30,976)	42,214	0	0	0	0	0	0	0	0	54,741	972,570
AFUDC 90, 91													0	0
Inservice														
<b>997554 : Install Forced Cooling Equipment at BI</b>														
CWIP Balance w AFUDC	376,276	177,652	39,798	454,862	6,593	16,023	(64,328)	(1,835)	0	1,504	1,514	47	1,008,105	5,670,500
AFUDC 90, 91	28,430	30,012	15,380										73,822	73,822
Inservice														
<b>997555 : Install Forced Cooling Equipment at Watson</b>														
CWIP Balance w AFUDC	861,430	33,918	21,099	210,693	695	1,564	1,303						1,130,701	3,276,687
AFUDC 90, 91	15,089	17,796	8,989										41,873	41,873
Inservice														
<b>997556 : Install Forced Cooling Equipment at Tecumseh</b>														
CWIP Balance w AFUDC	235,878	142,088	43,356	167,078	16,254	3,373	(24)	0	0	5,792	2,541	1,721	618,056	4,110,642
AFUDC 90, 91	21,160	22,186	11,410										54,755	54,755
Inservice														
<b>1031368: Support work on Forbes MDAC firewall in support of Forbes - Watson MDAC interconnection</b>														
CWIP Balance w AFUDC	1,775	1,287	17	17	17	18	18						3,150	3,150
AFUDC 90, 91	3	12	17	17	17	18	18						102	102
Inservice														
<b>1033163: Support work on MidPointMDAC firewall in support of MidPoint - Allegheny Center MDAC interconnection</b>														
CWIP Balance w AFUDC	1,775	437	12	13	13	13	13						2,275	2,275
AFUDC 90, 91	3	11	12	13	13	13	13						77	77
Inservice														
<b>1035282: Alarm wiring at Arsenal for 302 Cooling Project</b>														
CWIP Balance w AFUDC		5,847	35	35	35	35	35						6,022	6,022
AFUDC 90, 91		10	35	35	35	35	35						185	185
Inservice													0	0
<b>Total 21-0041 Transmission BI-Carson Forced Cooling Project</b>														
2024 CWIP Balance w AFUDC	1,512,540	369,435	73,341	874,911	23,607	21,026	(62,984)	(1,835)	0	7,296	4,054	1,768	2,823,159	14,041,847
AFUDC 90, 91	64,685	70,026	35,842	65	65	65	66	0	0	0	0	0	170,814	170,880
2024 CWIP Balance wo AFUDC	11,210,463	11,241,106	11,263,408	11,277,299	11,300,201	11,907,877	12,838,273	13,827,175	15,400,129	16,622,395	16,786,273	16,734,827	2,652,345	13,870,966
2024 Inservice														

**DUQUESNE LIGHT COMPANY**

**21-0041 Transmission BI-Carson 302 Forced Cooling**

**Project Manager: Stephen Dubrey**

Project Manager: Stephen Dubrey	2024 Inservice												2024 YTD	Total Project	
	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Inservice		Inservice
<b>915309 : Install Forced Cooling Equipment at BI</b>															
CWIP Balance w AFUDC															
AFUDC 90, 91															
Inservice															
0															
0															
<b>915310 : Install Forced Cooling Equipment at Watson</b>															
CWIP Balance w AFUDC															
AFUDC 90, 91															
Inservice															
0															
0															
<b>915311 : Install Forced Cooling Equipment at Tecumseh</b>															
CWIP Balance w AFUDC															
AFUDC 90, 91															
Inservice															
0															
0															
<b>915312 : Install crossover cabinet and any other pipe work</b>															
CWIP Balance w AFUDC															
AFUDC 90, 91															
Inservice															
0															
0															
<b>997554 : Install Forced Cooling Equipment at BI</b>															
CWIP Balance w AFUDC															
AFUDC 90, 91															
Inservice															
5,226,528															
453,799															
6,827															
16,023															
(64,343)															
(1,823)															
0															
1,366															
1,375															
43															
5,639,795															
5,639,795															
<b>997555 : Install Forced Cooling Equipment at Watson</b>															
CWIP Balance w AFUDC															
AFUDC 90, 91															
Inservice															
3,053,946															
212,082															
(1,053)															
1,407															
1,171															
3,267,553															
3,267,553															
<b>997556 : Install Forced Cooling Equipment at Tecumseh</b>															
CWIP Balance w AFUDC															
AFUDC 90, 91															
Inservice															
3,885,923															
168,428															
14,296															
3,373															
(24)															
0															
0															
5,210															
2,284															
1,547															
4,081,036															
4,081,036															
<b>1031368: Support work on Forbes MDAC firewall in support of</b>															
CWIP Balance w AFUDC															
AFUDC 90, 91															
Inservice															
1033163: Support work on MidPointMDAC firewall in support of															
CWIP Balance w AFUDC															
AFUDC 90, 91															
Inservice															
1035282: Alarm wiring at Arsenal for 302 Cooling Project															
CWIP Balance w AFUDC															
AFUDC 90, 91															
Inservice															
6,022															
6,022															
6,022															
<b>Total 21-0041 Transmission BI-Carson Forced Cooling Proje</b>															
2024 CWIP Balance w AFUDC															
AFUDC 90, 91															
2024 CWIP Balance wo AFUDC															
2024 Inservice															
0															
0															
12,166,397															
834,308															
20,070															
20,803															
(63,196)															
(1,823)															
0															
12,599															
3,659															
1,590															
12,994,407															
12,994,407															

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

A CWIP to date  
 At December 31, 2023 (0)

B Plant in Service to Date  
 At December 31, 2023 155,913,693

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)

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 Balance	Capital Expenditures	Transfers To in service	Ending 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	

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

Project Complete		(C2)												Total In Service To Date	Total CWIP & In Service	Control	Variance
FPN	Project	RTEP 2024 Placed in service															
Brady Alternative Phase 1		January	February	March	April	May	June	July	August	September	October	November	December				
10-0013	Trans Capacity FORBES	-	-	-	-	-	-	-	-	-	-	-	-	24,942,135.85	24,942,135.85	24,942,135.85	-
10-0015	Trans Capacity HPFF PIPE CABLE SYS	-	-	-	-	-	-	-	-	-	-	-	-	45,938,204.19	45,938,204.19	45,938,204.19	-
Brady Alternative Phase 2																	
10-0034	Brady Alternative 2A	-	-	-	-	-	-	-	-	-	-	-	-	19,395,282.97	19,395,282.97	19,395,282.97	
11-0014	Brady alternative 2B	-	-	-	-	-	-	-	-	-	-	-	-	65,638,069.61	65,638,069.56	65,638,069.56	
Total		-	-	-	-	-	-	-	-	-	-	-	-	155,913,692.62	155,913,692.57	155,913,692.57	-
Cumulative total		155,913,692.62	155,913,692.62	155,913,692.62	155,913,692.62	155,913,692.62	155,913,692.62	155,913,692.62	155,913,692.62	155,913,692.62	155,913,692.62	155,913,692.62	155,913,692.62	155,913,692.62	-	155,913,692.57	

DUQUESNE LIGHT COMPANY  
FUNDING PROJECT NUMBER 10-0015

In service  
Closed Posted/cancelled

Additions only (no RWIP included)

Closed posted  
In service

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

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

December

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DUQUESNE LIGHT COMPANY  
FUNDING PROJECT NUMBER 10-0015  
In service  
Closed Posted/cancelled

Additions only (no RWIP included)				Closed posted In service														
	AFUDC	AFUDC		December														
Charges	Debt	Equity	Net CWIP	Balance WO AFUDC	January	February	March	April	May	June	July	August	September	October	November	December	Total	

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

December Balance WO AFUDC	
---------------------------------	--

AFUDC	AFUDC	
<u>Debt</u>	<u>Equity</u>	<u>Net CWIP</u>

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DUQUESNE LIGHT COMPANY  
FUNDING PROJECT NUMBER 10-0015  
In service  
Closed Posted/cancelled

Additions only (no RWIP included)

Closed posted  
In service

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

45,938,204.19

DUQUESNE LIGHT COMPANY  
FUNDING PROJECT NUMBER 10-0015  
In service  
Closed Posted/cancelled

Additions only (no RWIP included)

Closed posted  
In service

December  
Balance  
WO AFUDC

Charges	AFUDC Debt	AFUDC Equity	Net CWIP	January	February	March	April	May	June	July	August	September	October	November	December	Total
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AFUDC reversal thru August

0

\\wfs\corp01\ratesdept\Rate Manager\TRANSMISSION FORMULA FERC\Formula 2025\Workpapers\Att 6 Plant - Estimates and Reconciliation\2024 Brady Alternative Transmission - Ops.xls\10-0015

DUQUESNE LIGHT COMPANY  
FUNDING PROJECT NUMBER 10-0013

Code

Final

In service

December

**Cwip**

WO AFUDC

Net of AFUDC

JuneJulyAugustSeptemberOctoberNovemberDecemberTotal

s2071		Forbes SS Upgrade AIS to GIS			
December 2021 balance	24,942,134	0	0	24,942,134	24,942,134
January				0	
February				0	
March				0	
April				0	
May				0	
June				0	
July				0	
August				0	
September				0	
October				0	
November				0	
December				0	
<b>Final</b>	24,942,134	0	Report total	24,942,134	
	0		G L total	<b>24,942,308</b>	
				(174)	

Place holder for future work		0
January		0
February		0
March		0
April		0
May		0
June		0
July		0
August		0
September		0
October		0
November		0
December		0
(Verified) Total	0 0 0	0

Place holder for future work		0
January	0	
February	0	
March	0	
April	0	
May	0	
June	0	
July	0	
August	0	
September	0	
October	0	
November	0	
December	0	
(Verified Sept) Total	0	0

Place holder for future work		0
January	0	
February	0	
March	0	
April	0	
May	0	
June	0	
July	0	
August	0	
September	0	
October	0	
November	0	
December	0	
(Verified) Total	0                  0                  0                  0	

[illegible]

DUQUESNE LIGHT COMPANY  
FUNDING PROJECT NUMBER 10-0013

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

DUQUESNE LIGHT COMPANY  
FUNDING PROJECT NUMBER 10-0034

UNDING PROJECT NUMBER 10-0034						Code	Net of AFUDC												Total	
	Total	AFUDC Debt	AFUDC Equity	Net CWIP	Final In service	December Cwip WO AFUDC	January	February	March	April	May	June	July	August	September	October	November	December		
382792 relocate Guy Pole in Southside SS																				0
December 31, 2021	0	0	0	0	0	0	0													0
January					0		0													
February					0			0												
March					0				0											
April					0					0										
May					0						0									
June					0							0								
July					0								0							
August					0									0						
September					0										0					
October					0											0				
November					0												0			
December					0													0		
total	0	0	0	0	0															
L0839 Relocate Z-86 (under Parkway)																				615,266
December 31, 2021	615,265	(0)	(1)	615,266	615,266		0													615,266
January					0		0													
February					0			0												
March					0				0											
April					0					0										
May					0						0									
June					0							0								
July					0								0							
August					0									0						
September					0										0					
October					0											0				
November					0												0			
December					0													0		
total	615,265	(0)	(1)	615,266																
L0840 Relocate z-48 Underground																				2,021,494
December 31, 2021	2,021,493	(0)	(0)	2,021,494	2,021,494		0													2,021,494
January					0															0
February					0			0												0
March					0				0											0
April					0					0										0
May					0						0									0
June					0							0								0
July					0								0							0
August					0									0						0
September					0										0					0
October					0											0				0
November					0												0			0
December					0													0		0
total	2,021,493	(0)	(0)	2,021,494																
L0841 Construct Oakland Z-47																				9,653,116
December 31, 2021	9,653,116	0	(0)	9,653,116	9,653,116		0													9,653,116
January					0															0
February					0			0												0
March					1,560				1,560											1,560
April					0					0										0
May					0						0									0
June					0							0								0
July					0								0							0
August					0									0						0
September					0										0					0
October					0											0				0
November					0												0			0
December					0													0		0
total	9,654,677	0	(0)	9,654,677																

DUQUESNE LIGHT COMPANY  
FUNDING PROJECT NUMBER 10-0034

[illegible]



DUQUESNE LIGHT COMPANY  
FUNDING PROJECT NUMBER 10-0034

		Code																		
Total	AFUDC Debt	AFUDC Equity	Net CWIP  (4,661)	Final																
				In service	December Cwip WO AFUDC	January	February	March	April	May	Net of AFUDC		June	July	August	September	October	November	December	Total

DUQUESNE LIGHT COMPANY  
FUNDING PROJECT NUMBER 10-0034

FUNDING PROJECT NUMBER 10-0034					Code														
	Total	AFUDC Debt	AFUDC Equity	Net CWIP	Final In service	December Cwip WO AFUDC	January	February	March	April	May	June	July	August	September	October	November	December	Total
S2345 Dravosburg SS Upgrade Z71 Protection																			
December 31, 2021						0													
January					0		0												
February					0			0											
March					0				0										
April					0					0									
May					0						0								
June					0							0							
July					0								0						
August					0									0					
September					0										0				
October					0											0			
November					0												0		
December					0													0	
Verified November 31, 2012						0													
January					0		0												
February					0			0											
March					0				0										
April					0					0									
May					0						0								
June					0							0							
July					0								0						
August					0									0					
September					0										0				
October					0											0			
November					0												0		
December					0													0	
(Verified) Total						0													
January					0	0	0												
February					0			0											
March					0				0										
April					0					0									
May					0						0								
June					0							0							
July					0								0						
August					0									0					
September					0										0				
October					0											0			
November					0												0		
December					0													0	
(Verified) Total						0													
December 2021 Balance					0	0	0												
January					0		0												
February					0			0											
March					0				0										
April					0					0									
May					0						0								
June					0							0							
July					0								0						
August					0									0					
September					0										0				
October					0											0			
November					0												0		
December					0													0	
(Verified) Total						0													

DUQUESNE LIGHT COMPANY  
FUNDING PROJECT NUMBER 10-0034

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

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

Additions only (no RWIP included)

Closed posted  
In service

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

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

Additions only (no RWIP included)

Closed posted  
In service

	Charges	AFUDC Debt	AFUDC Equity	Net CWIP	December Balance WO AFUDC	January	February	March	April	May	June	July	August	September	October	November	December	Total
<b>L0861 Reconfigure Z88 In Service June 15, 2018</b>																		
December 31, 2021	1,479,595	0	0	1,479,595	1,479,595													1,479,595
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
October				0											0			0
November				0												0		0
December				0													0	0
<b>Total</b>	<b>1,479,595</b>	<b>0</b>	<b>0</b>	<b>1,479,595</b>														
<b>L0883 Construct BI-Carson 302 OVHD In Service June 15, 2018</b>																		
December 31, 2021	149,065	0	0	149,065	149,065													149,065
January	0			0		0												0
February	0			0			0											0
March	0			0				0										0
April	0			0					0									0
May	0			0						0								0
June	0			0							0							0
July	0			0								0						0
August	0			0									0					0
September	0			0										0				0
October				0											0			0
November				0												0		0
December				0													0	0
<b>Total</b>	<b>149,065</b>	<b>0</b>	<b>0</b>	<b>149,065</b>														
<b>L0937 Recon Z-71 In Service May 2018</b>																		
December 31, 2021	2,113,455	0	0	2,113,455	2,113,455													2,113,455
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
October				0											0			0
November				0												0		0
December				0													0	0
<b>Total</b>	<b>2,113,455</b>	<b>0</b>	<b>0</b>	<b>2,113,455</b>														
<b>S2411 BI SS install 345kv Breaker #334 In Service June 15, 2018</b>																		
December 31, 2021	1,418,307	0	0	1,418,307	1,418,307													1,418,307
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
October				0											0			0
November				0												0		0
December				0													0	0
<b>Total</b>	<b>1,418,307</b>	<b>0</b>	<b>0</b>	<b>1,418,307</b>														
<b>S2412 Tecumsa Pump upgrade equipt In Service September 28, 2018</b>																		
December 31, 2021	1,009,804	0	0	1,009,804	1,009,804													1,009,804
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
October				0											0			0
November				0												0		0
December				0													0	0
<b>Total</b>	<b>1,009,804</b>	<b>0</b>	<b>0</b>	<b>1,009,804</b>														

DUQUESNE LIGHT COMPANY  
FUNDING PROJECT NUMBER 11-0014

In service  
Closed Posted/cancelled

Additions only (no RWIP included)

Closed posted  
In service

	Charges	AFUDC Debt	AFUDC Equity	Net CWIP	December Balance WO AFUDC	January	February	March	April	May	June	July	August	September	October	November	December	Total
<b>\$2413 CarsonSS upgrade Equipment In Service June 15, 2018</b>																		
December 31, 2021	6,772,587	0	0	6,772,587	6,772,587													6,772,587
January	0			0		0												0
February	0			0			0											0
March	0			0				0										0
April	0			0					0									0
May	0			0						0								0
June	0			0							0							0
July	0			0								0						0
August	0			0									0					0
September	0			0										0				0
October	0			0											0			0
November	0			0												0		0
December	0			0													0	0
<b>Total</b>	<b>6,772,587</b>	<b>0</b>	<b>0</b>	<b>6,772,587</b>														
<b>\$2415 Arsenal SS Upgrade Ckt 307 equipment In Service Apr 2015</b>																		
December 31, 2021	157,274	0	0	157,274	157,274													157,274
January	0			0		0												0
February	0			0			0											0
March	0			0				0										0
April	0			0					0									0
May	0			0						0								0
June	0			0							0							0
July	0			0								0						0
August	0			0									0					0
September	0			0										0				0
October	0			0											0			0
November	0			0												0		0
December	0			0													0	0
<b>Total</b>	<b>157,274</b>	<b>0</b>	<b>0</b>	<b>157,274</b>														
<b>\$2416 Dravosburg Swyd upgrade Z71 In Service Apr 2015</b>																		
December 31, 2021	352,001	0	0	352,001	352,001													352,001
January	0			0		0												0
February	0			0			0											0
March	0			0				0										0
April	0			0					0									0
May	0			0						0								0
June	0			0							0							0
July	0			0								0						0
August	0			0									0					0
September	0			0										0				0
October	0			0											0			0
November	0			0												0		0
December	0			0													0	0
<b>Total</b>	<b>352,001</b>	<b>0</b>	<b>0</b>	<b>352,001</b>														
<b>\$2417 Bettis SS Upgrade Z-88 protection In Service Apr 2015</b>																		
December 31, 2021	32,072	0	0	32,072	32,072													0
January	0			0		0												0
February	0			0			0											0
March	0			0				0										0
April	0			0					0									0
May	0			0						0								0
June	0			0							0							0
July	0			0								0						0
August	0			0									0					0
September	0			0										0				0
October	0			0											0			0
November	0			0												0		0
December	0			0													0	0
<b>Total</b>	<b>32,072</b>	<b>0</b>	<b>0</b>	<b>32,072</b>														
<b>L0879 Construct BI-Carson 302 UG phase 2 CANCELLED</b>																		
December 31, 2021	0	0	0	0	0													0
January	0			0		0												0
February	0			0			0											0
March	0			0				0										0
April	0			0					0									0
May	0			0						0								0
June	0			0							0							0
July	0			0								0						0
August	0			0									0					0
September	0			0										0				0
October	0			0											0			0
November	0			0												0		0
December	0			0													0	0
<b>Cancelled</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>														

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

Additions only (no RWIP included)

Closed posted  
In service

	Charges	AFUDC Debt	AFUDC Equity	Net CWIP	December Balance WO AFUDC	January	February	March	April	May	June	July	August	September	October	November	December	Total
<b>L0962 Reconfigure Arsenal-Carson 307 OH In Service June 15, 2018</b>																		
December 31, 2021	46,429	0	0	46,429	46,429													0
January	0			0		0												46,429
February	0			0			0											0
March	0			0				0										0
April	0			0					0									0
May	0			0						0								0
June	0			0							0							0
July	0			0								0						0
August	0			0									0					0
September	(0)			(0)										0				(0)
October				0											0			0
November				0												0		0
December				0													0	0
69	46,429	0	0	46,429														
<b>X16242 - BI - PMH Switchgear and Ductbank Reported to FPN 13-0024 (Aug. 2018)</b>																		
December 31, 2021	(0)	0	(0)	(0)	(0)													0
January				0		0												0
February				0			0											0
March				0				0										0
April				0					0									0
May				0						0								0
June				0							0							0
July				0								0						0
August				0									0					0
September				0										0				0
October				0											0			0
November				0												0		0
December				0													0	0
	(0)	0	(0)	(0)														
<b>S3215 Carson SS-Install Access Road Removed to be repointed in APRIL 2018</b>																		
December 31, 2021	0	0	0	0	0													0
January				0		0												0
February				0			0											0
March				0				0										0
April				0					0									0
May				0						0								0
June				0							0							0
July				0								0						0
August				0									0					0
September				0										0				0
October				0											0			0
November				0												0		0
December				0													0	0
	0	0	0	0														
<b>S3309 Tecumseh SS - Station Security Removed to be repointed in APRIL 2018</b>																		
December 31, 2021				0	0													0
January				0		0												0
February				0			0											0
March				0				0										0
April				0					0									0
May				0						0								0
June				0							0							0
July				0								0						0
August				0									0					0
September				0										0				0
October				0											0			0
November				0												0		0
December				0													0	0
	0	0	0	0														

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

Additions only (no RWIP included)				Closed posted In service														
Charges	AFUDC Debt	AFUDC Equity	Net CWIP	December Balance WO AFUDC	January	February	March	April	May	June	July	August	September	October	November	December	Total	
Placeholder for new work order																		
December 31, 2021			0	0														
January			0															
February			0															
March			0															
April			0															
May			0															
June			0															
July			0															
August			0															
September			0															
October			0															
November			0															
December			0															
	0	0	0	0														
Placeholder for new work order																		
December 31, 2021			(20,982)	0														
January			0															
February			0															
March			0															
April			0															
May			0															
June			0															
July			0															
August			0															
September			0															
October			0															
November			0															
December			0															
	0	0	0	(20,982)														
<b>Total</b>	<b>AFUDC Debt</b>	<b>AFUDC Equity</b>	<b>Net CWIP</b>															
Total all work orders	65,659,053	0	1	65,638,070														
Allowable Dec 2005 AFUDC				0														
Total allowable basis				65,638,070														
					(0)													(0)
					January													0
					February													0
					March													0
					April													0
					May													0
					June													0
					July													0
					August													0
					September													0
					October													0
					November													0
					December													0
					Total													(0)
<b>Dec 31 in service balance</b>				65,638,070														65,638,070
					January													0
					February													0
					March													0
					April													0
					May													0
					June													0
					July													0
					August													0
					September													0
					October													0
					November													0
					December													0
					Total In service 2022													65,638,070
					65,638,070	0	0	0	0	0	0	0	0	0	0	0		65,638,070
					Total FPN	65,638,070	0	0	0	0	0	0	0	0	0	0		65,638,070
																	Control Variance	(0)

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



**Duquesne Light Company**

**Cumulative Summary of 2024 "Other" Transmission Projects by Month**

**Summary of 2024 Transmission Plant Balances by Month**

A CWIP to date

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	Cumulative
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)

C2 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

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

**Duquesne Light Company**

**Cumulative Summary of 2024 "Other" Transmission Projects by Month**

	Beginning Balance	Capital Expenditures	Transfers To in service	Ending 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 Balance	Transfers From CWIP	Retirements	Ending 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 Projects by Month

Project Manager: Ben Devault

	2024 Spend														
	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total 2024 Spend	Total Project Spend	Jan
L1414 : Dravosburg-West Mifflin Z-73-Recond													0	0	
CWIP Balance w AFUDC													0	0	
CWIP December 31, 2022													0	0	
AFUDC Equity													0	0	
Open													0	0	
L1434 : Elrama Trm.Line-Draw-Wilson Z-72													0	0	
CWIP Balance w AFUDC													0	0	
AFUDC Debt													0	(5,936)	
AFUDC Equity													0	(0)	
Open													0	0	
L1448 : USS Clair-Piney Fork Z16-Line Wor													0	0	
December 31, 2023													0	0	
AFUDC Debt													0	0	
AFUDC Equity													0	(0)	
Open													0	0	
Plant in service December 31, 2022													0	0	
CWIP Balance w AFUDC													0	0	
AFUDC Debt													0	0	
AFUDC Equity													0	(0)	
Open													0	0	
S3972 : West Mifflin SS-Estab. Z-13 Bkr.#84													0	0	
CWIP Balance w AFUDC													0	243,311	
AFUDC Debt													0	0	
AFUDC Equity													0	0	
Inservice 12/2020													0	0	
December 31, 2023													0	0	
CWIP Balance w AFUDC													0	142,986	
AFUDC Debt													0	0	
AFUDC Equity													0	0	
Open													0	0	
S3974 : West Mifflin SS-Est.TieBkr 1&Protec													0	0	
CWIP Balance w AFUDC													0	13,946	
AFUDC Debt													0	0	
AFUDC Equity													0	0	
Open													0	0	
S3975: West Mifflin SS-Est.TieBkr 2&Protec													0	0	
CWIP Balance w AFUDC													0	0	
AFUDC Debt													0	0	
AFUDC Equity													0	0	
Open													0	0	
S3976 : Wilson SS-Est Bus Tie Bkr1 & Prot													0	0	
CWIP Balance w AFUDC													0	0	
AFUDC Debt													0	0	
AFUDC Equity													0	0	
Open													0	0	
S3978 : Dravosburg SS-Upd Wilson Z72 Prot													0	0	
CWIP Balance w AFUDC													0	0	
AFUDC Debt													0	0	
AFUDC Equity													0	0	
Open													0	0	
S3979 : Dravosburg SS-Upd Wilson Z73 Prot													0	0	
CWIP Balance w AFUDC													0	110,623	
AFUDC Debt													0	0	
AFUDC Equity													0	0	
Inservice 12/2020													0	0	
S3980:: Dravosburg SS-Upd West Mifflin Z79 Prot													0	0	
CWIP Balance w AFUDC													0	140,706	
AFUDC Debt													0	0	
AFUDC Equity													0	0	
In service 2/2021													0	0	
S3981:: Dravosburg SS-Upd West Mifflin Z79 Prot													0	0	
CWIP Balance w AFUDC													0	81,566	
AFUDC Debt													0	0	
AFUDC Equity													0	0	
Open													0	0	
S3982 : West Mifflin SS-Upg Dravosburg Z-73													0	0	
CWIP Balance w AFUDC													0	145,434	
AFUDC Debt													0	0	
AFUDC Equity													0	0	
Inservice 12/2020													0	0	
S3983 : West Mifflin SS-Upg Dravosburg Z-74													0	0	
CWIP Balance w AFUDC													0	356,980	
AFUDC Debt													0	0	
AFUDC Equity													0	0	
Inservice 12/2020													0	0	
S3984 : Wilson SS Upgrade West Mifflin Z-13 Protec													0	0	
CWIP Balance w AFUDC													0	(970)	
AFUDC Debt													0	0	
AFUDC Equity													0	0	
Open													0	0	
Inservice													0	0	
S3985 : Wilson SS Upgrade West Mifflin Z-14 Protec													0	0	
CWIP Balance w AFUDC													0	0	
AFUDC Debt													0	0	
AFUDC Equity													0	0	
Open													0	0	

DUQUESNE LIGHT COMPANY

Cumulative Summary of 2023 "Other" Transmission Projects by Month

Project Manager: Ben Deville

	2024 Spend												Total 2024 Spend	Total Project Spend	Jan
	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec			
53986 : USX Clairton CST Upgr Z-16 Protec													0	0	
CWIP Balance w AFUDC													0	0	
AFUDC Debt													0	0	
AFUDC Equity													0	0	
Open													0	0	
54053 : Dravosburg SS Z-87 Breaker CT's													0	0	
CWIP Balance w AFUDC													0	0	
AFUDC Debt													0	0	
AFUDC Equity													0	0	
Transfer to 767742													0	0	
767737: Dravosburg SS-West Mifflin Z-73													0	0	
CWIP Balance w AFUDC													0	115,675	
AFUDC Debt													0	0	
AFUDC Equity													0	0	
Inservice 12/2020													0	0	
767739: Dravosburg SS-West Mifflin Z74													0	0	
CWIP Balance w AFUDC	2												2	51,420	
AFUDC Debt													0	0	
AFUDC Equity													0	0	
Inservice 2/2021	(814)		(1)										(815)	(815)	
767740 : Dravosburg SS-#1L,#2,#3,#4 138													0	0	
CWIP Balance w AFUDC													0	614,302	
AFUDC Debt													0	0	
AFUDC Equity													0	0	
Inservice 11/2021													0	0	
767742 : Dravosbur -Z87 Breaker CT's													0	0	
CWIP Balance w AFUDC													0	186,482	
AFUDC Debt													0	0	
AFUDC Equity													0	0	
Inservice 10/2019 CP													0	0	
767746: West Mifflin SS-Wilson Z-13													0	0	
CWIP Balance w AFUDC													0	446,428	
AFUDC Debt													0	0	
AFUDC Equity													0	0	
Inservice 12/2020													0	0	
767748: West Mifflin SS-Wilson Z-14													0	0	
CWIP Balance w AFUDC													0	288,208	
AFUDC Debt													0	0	
AFUDC Equity													0	0	
Inservice 10/2021													0	0	
767749: West Mifflin SS Install #3													0	0	
CWIP Balance w AFUDC													0	(9)	
AFUDC Debt													0	0	
AFUDC Equity													0	0	
Cancelled transferred to 767749													0	0	
767750: West Mifflin SS-Dravosburg Z-73													0	0	
CWIP Balance w AFUDC													0	72,533	
AFUDC Debt													0	0	
AFUDC Equity													0	0	
Inservice 12/2020													0	0	
767751: West Mifflin SS Dravosburg Breaker													0	0	
CWIP Balance w AFUDC													0	234,265	
AFUDC Debt													0	0	
AFUDC Equity													0	0	
Inservice 2/2021													0	0	(812)
767756: West Mifflin SS-Establish #3 bus													0	0	
CWIP Balance w AFUDC													0	254,471	
AFUDC Debt													0	0	
AFUDC Equity													0	0	
Open													0	0	(2)
767838: Etrama SS-New SS DEEP													0	0	
CWIP Balance w AFUDC													0	(0)	
AFUDC Debt													0	0	
AFUDC Equity													0	0	
Cancelled transferred to 794186													0	0	
794186: Etrama SS New SS DEEP													0	0	
CWIP Balance w AFUDC													0	0	
AFUDC Debt													0	0	
AFUDC Equity													0	0	
Inservice 8/2020													0	0	
875836: Dravosburg Z73													0	0	
CWIP Balance w AFUDC													0	56,748	
AFUDC Debt													0	0	
AFUDC Equity													0	0	
Open													0	0	
875837: Dravosburg Z74													0	0	
CWIP Balance w AFUDC													0	73,150	
AFUDC Debt													0	0	
AFUDC Equity													0	0	
Open													0	0	
893666: Planning Transmission Capital													0	0	
CWIP Balance w AFUDC													0	49,734	
AFUDC Debt													0	0	
AFUDC Equity													0	0	
Open													0	0	

Cumulative Summary of 2023 "Other" Transmission  
Project Manager: Ben Dwulit

**Total 19-0037 Dravosburg-Elrama Expansion Project**

**Carve Out: PJM Project B3012.2 (WO's 794186, S3970)**

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

Project Manager: Ben Dwulit	2024 Inservice												2024 YTD Inservice	Total Project Inservice
	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec			
L1414 : Dravosburg-West Mifflin Z-73-Recond														
CWIP Balance w AFUDC														
CWIP December 31, 2022														
AFUDC Equity														
Open													0	0
L1434 : Elrama Trm.Line-Draw-Wilson Z-72														
CWIP Balance w AFUDC														
AFUDC Debt														
AFUDC Equity														
Open													0	(5,935)
L1448 : USS Clair-Piney Fork Z16-Line Wor														
December 31, 2023														
AFUDC Debt														
AFUDC 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.TieBkr 1&Protec														
CWIP Balance w AFUDC														
AFUDC Debt														
AFUDC Equity														
Open													0	0
S3975: West Mifflin SS-Est.TieBkr 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													0	36,112
Inservice			(35,142)										(35,142)	(35,142)
S3985 : Wilson SS Upgrade West Mifflin Z-14 Protec														
CWIP Balance w AFUDC														
AFUDC Debt														
AFUDC Equity														
Open													0	

Project Manager: Ben Dwilitt	2024 Inservice												2024 YTD Inservice	Total Project Inservice
	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec			
53986 : USSX Clairton CST Upgr Z-16 Protec														
CWIP Balance w AFUDC														
AFUDC Debt														
AFUDC Equity														
Open													0	0
54053 : 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 : Dravosburg SS-#1,#2,#3,#4 138														
CWIP Balance w AFUDC														
AFUDC Debt														
AFUDC Equity														
Inservice 11/2021													0	690,209
767742 : Dravosbur -287 Breaker CT's														
CWIP Balance w AFUDC														
AFUDC Debt														
AFUDC Equity														
Inservice 10/2019 CP													0	55,576
767746: West Mifflin SS-Wilson Z-13														
CWIP Balance w AFUDC														
AFUDC Debt														
AFUDC Equity														
Inservice 12/2020													0	455,721
767748: West Mifflin SS-Wilson Z-14														
CWIP Balance w AFUDC														
AFUDC Debt														
AFUDC Equity														
Inservice 10/2021													0	504,063
767749: West Mifflin SS Install #3														
CWIP Balance w AFUDC														
AFUDC Debt														
AFUDC Equity														
Cancelled transferred to 767749													0	0
767750: West Mifflin SS-Dravosburg Z-73														
CWIP Balance w AFUDC														
AFUDC Debt														
AFUDC Equity														
Inservice 12/2020													0	72,533
767751: West Mifflin SS Dravosburg Breaker														
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: Eirama 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														
Open													0	73,150
893666: Planning Transmission Capital														
CWIP Balance w AFUDC														
AFUDC Debt														
AFUDC Equity														
Open													0	123,112

DUQUESNE LIGHT COMPANY													
Cumulative Summary of 2023 "Other" Transmission F													
Project Manager: Ben Devull													
	2024 Inservice												
	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	2024 YTD Inservice	Total Project Inservice
2018 CWIP Balance w AFUDC													
AFUDC Debt													
AFUDC Equity													
2018 CWIP Balance wo AFUDC													
2018 Inservice													
2019 CWIP Balance w AFUDC													
AFUDC Debt													
AFUDC Equity													
2019 CWIP Balance wo AFUDC													
2019 Inservice													
2020 CWIP Balance w AFUDC													
AFUDC Debt													
AFUDC Equity													
2020 CWIP Balance wo AFUDC													
2020 Inservice													
2021 CWIP Balance w AFUDC													
AFUDC Debt													
AFUDC Equity													
2021 CWIP Balance wo AFUDC													
2021 Inservice													
Total 19-0037 Dravosburg-Ettrara Expansion Project													
2024 CWIP Balance w AFUDC													
AFUDC Debt													
AFUDC Equity													
2024 CWIP Balance wo AFUDC													
2024 Inservice	0	(1)	0	0	0	0	0	0	0	0	0	(815)	3,736,307
Curve Out: PJM Project S3912.2 (WO's 794196, S3970)													
2024 CWIP Balance w AFUDC													
AFUDC Debt													
AFUDC Equity													
2024 CWIP Balance wo AFUDC													
2024 Inservice												0	(9)



DUQUESNE LIGHT COMPANY

Cumulative Summary of 2023 "Other" Transmission Projects by Month

	2024 Spend											
	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
L1467 : Oakland-Pant.Hollow-Reconductor												
CWIP Balance w AFUDC												
CWIP December 31, 2022												
AFUDC Equity												
Inservice												
771783: Oakland S5-Riazzi Re-Conductor												
CWIP Balance w AFUDC												
AFUDC Debt												
AFUDC Equity												
Inservice												
TBD												
December 31, 2023												
AFUDC Debt												
AFUDC Equity												
Inservice												
Plant in service December 31, 2022												
AFUDC Debt												
AFUDC Equity												
2018 CWIP Balance wo AFUDC												
2018 Inservice												
2019 CWIP Balance w AFUDC												
AFUDC Debt												
AFUDC Equity												
2019 CWIP Balance wo AFUDC												
2019 Inservice												
December 31, 2023												
AFUDC Debt												
AFUDC Equity												
2020 CWIP Balance wo AFUDC												
2020 Inservice												
2021 CWIP Balance w AFUDC												
AFUDC Debt												
AFUDC Equity												
2021 CWIP Balance wo AFUDC												
2021 Inservice												
2022 CWIP Balance w AFUDC	-	-	-	-	-	-	-	-	-	-	-	-
AFUDC Debt	-	-	-	-	-	-	-	-	-	-	-	-
AFUDC Equity	-	-	-	-	-	-	-	-	-	-	-	-
2022 CWIP Balance wo AFUDC	-	-	-	-	-	-	-	-	-	-	-	-
2022 Inservice												

**DUQUESNE LIGHT COMPANY**

**Cumulative Summary of 2023 "Other" Transmission Projects by 1**

	Total 2024 Spend	Project Total Spend	2024 In-Service												Total 2024 Inservice	Total Project Inservice
			Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec		
<b>L1467 : Oakland-Pant.Hollow-Reconductor</b>																
CWIP Balance w AFUDC	-	(7,818,169)														
CWIP December 31, 2022		(1,640)														
AFUDC Equity		0														
Inservice		-													-	-
		-														
		-														
<b>771783: Oakland S5-Riazzl Re-Conducto</b>																
CWIP Balance w AFUDC	-	11,597,259														
AFUDC Debt		-														
AFUDC Equity		-														
Inservice	-	-													-	5,078,395
		-														
<b>TBD</b>																
December 31, 2023		-														-
AFUDC Debt		-														-
AFUDC Equity		-														-
Inservice		-														-
		-														-
Plant in service December 31, 2022		-														-
AFUDC Debt		-														-
AFUDC Equity		-														-
2018 CWIP Balance wo AFUDC		-														-
2018 Inservice		-														-
		-														-
2019 CWIP Balance w AFUDC		22,636														-
AFUDC Debt		(1,640)														-
AFUDC Equity		0														-
2019 CWIP Balance wo AFUDC		24,276														-
2019 Inservice		-														-
		-														-
December 31, 2023		3,755,119														-
AFUDC Debt		-														-
AFUDC Equity		-														-
2020 CWIP Balance wo AFUDC		-														-
2020 Inservice		-														-
		-														-
		-														-
2021 CWIP Balance w AFUDC		-														-
AFUDC Debt		-														-
AFUDC Equity		-														-
2021 CWIP Balance wo AFUDC		-														-
2021 Inservice		-														-
		-														-
		-														-
2022 CWIP Balance w AFUDC	-	3,779,091														-
AFUDC Debt	-	(1,640)														-
AFUDC Equity	-	0														-
2022 CWIP Balance wo AFUDC	-	3,777,451														-
2022 Inservice		-	-	-	-	-	-	-	-	-	-	-	-	-	-	5,078,395

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

Dear Ms. Reese:

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

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

Sincerely,

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

C. James Davis, Jr.

Enclosure

## Appendix A

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

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

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

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

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

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

Project Description (2)	Project Type (3)	Expected Project Completion Date (month/year)	Completion Status (4)	Is Project on Schedule? (Y/N)	If Project Not on Schedule, Indicate Reasons For Delay (5)
<b><u>West Deer SS</u></b> Build new 138 kV line and construct new substation	New Build	07/2033	Pre-Engineering	Y	
<b><u>East End Substation Conversion</u></b> Building a new 138 kV substation	New Build	09/2034	Pre-Engineering	Y	
<b><u>Ridge Substation</u></b> Loop existing 138 kV line and construct a new 138 kV substation.	New Build	12/2032	Pre-Engineering	Y	
<b><u>Watson Substation</u></b> Building a new 138 kV substation	New Build	08/2025	Under Construction	Y	
<b><u>BI Crescent Corridor Rebuild</u></b> Upgrade existing 138 kV corridor	Upgrade of Existing	06/2027	Under Construction	Y	

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

Instructions for completing “Table 2: Project Detail”:

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

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

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

**OMB Control Number:** 1902-0239

**Expiration Date:** 08/31/2026

**Annual Due Date:** April 18

agency may not conduct or sponsor, and a person is not required to respond to a collection of information unless it displays a currently valid OMB Control Number.

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



**OMB Control Number:** 1902-0239  
**Expiration Date:** 08/31/2026  
**Annual Due Date:** April 18

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

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

## **APPENDIX 5**

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

Tab:	Line #/Description	Description:	Cell:	Current Instruction/ Reference	Correct Instruction/ Reference	Reason For Change:
Appendix A	1	Transmission Wages Expense	E6	p354.21.b	p354-355.21.b	Footnote A
Appendix A	2	Total Wages Expense	E8	p354.28.b	p354-355.28.b	Footnote A
Appendix A	3	Less A&G Wages Expense	E9	p354.27.b	p354-355.27.b	Footnote A
Appendix A	52	Transmission O&M	E97	p321.112.b	p320-323.112.b	Footnote A
Appendix A	53	Less Account 565	E98	p321.96.b	p320-323.96.b	Footnote A
Appendix A	55	Plus Net Transmission Lease Payments	E100	p200.4.c	p200-201.4.c	Footnote A
Appendix A	58	Total A&G	E105	p323.197.b	p320-323.197.b	Footnote A
Appendix A	60	Less Property Insurance Account 924	E107	p323.185.b	p320-323.185.b	Footnote A
Appendix A	61	Less Regulatory Commission Expense Account 928	E108	p323.189.b	p320-323.189.b	Footnote A
Appendix A	62	Less General Advertising Expense Account 930.1	E109	p323.191.b	p320-323.191.b	Footnote A
Appendix A	80	Intangible Amortization	E137	p336.1.f	p336-337.1.f	Footnote A
Appendix A	84	Common Depreciation - Electric Only	E142	p336.11.b	p336-337.11.b	Footnote A
Appendix A	85	Common Amortization - Electric Only	E143	p356 or p336.11.d	p356 or p336-337.11.d	Footnote A
Appendix A	93	Amortization of Debt Discount and Expense	E161	p117.63.c	p114-117.63.c	Footnote A
Appendix A	94	Amortization of Loss on Reacquired Debt	E162	p117.64.c	p114-117.64.c	Footnote A
Appendix A	95	Less Amort of Gain on Reacquired on Debt-Credit	E163	p117.65.c	p114-117.65.c	Footnote A
Appendix A	96	Less Amort of Premium on Debt-Credit	E164	p117.66.c	p114-117.66.c	Footnote A
Appendix A	97	Interest on Debt to Associated Companies	E165	p117.67.c	p114-117.67.c	Footnote A
Appendix A	99	Preferred Dividends	E168	p118.29.c	p118-119.29.c	Footnote A
Appendix A	100	Proprietary Capital	E171	p112.16.c	p112-113.16.c	Footnote A
Appendix A	101	Less Accumulated Other Comprehensive Income Account 219	E172	p112.15.c	p112-113.15.c	Footnote A
Appendix A	103	Less Account 216.1	E174	p112.12.c	p112-113.12.c	Footnote A
Appendix A	107	Less Loss on Reacquired Debt	E180	p111.81.c	p110-111.81.c	Footnote A
Appendix A	108	Plus Gain on Reacquired Debt	E181	p113.61.c	p112-113.61.c	Footnote A
Appendix A	110	Preferred Stock	E183	p112.3.c	p112-113.3.c	Footnote A
Appendix A	Not Applicable	Note G	C287	351.h	350-351.h	Footnote A
Appendix A	Not Applicable	Note I	C289	266.8.f	266-267.8.f	Footnote A
Appendix A	Not Applicable	Note Q	C303	257	256-257	Footnote A
1 - ADIT	46	Subtotal - p275	B83	p275	p274-275	Footnote A
1 - ADIT	59	Subtotal - p277 (Form 1-F filer: see note 6, below)	B102	p277	p276-277	Footnote A
1 - ADIT	Not Applicable	"Note" reference for ADIT-283 Section	B89	NOTE: (Schedule Page 112 Line No. 64)	NOTE: (Schedule Page 112 - 113 Line No. 64)	Footnote A
1 - ADIT	Not Applicable	Under the ADITC-255 Section	B117	Total Form No. 1 (p 266 & 267)	Total Form No. 1 (p 266-267)	Footnote A
2 - Other Tax	Other Taxes	Page 263	D2	p263	p262-263	2022 - 2024 FF1 Pages No. 262-263 Column (I) Electric (Account 408.1, 409.1). In the 2022 FERC Form 1, on Pages No. 262-263, three (3) Columns were added in 2021 (Column (b) - Type of Tax, Column (c) - State, and Column (d) - Tax Year, pushing the information usually obtained from Column (I) to Column (I).
2 - Other Tax	Line 1	PA Capital Stock Tax	D8	p263.i	262-263.i	Line 15 is not utilized in 2022 - 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 (I) 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.i	Information previously found in Column (I) on Line 4 is now found in Column (I) on Line 2
2 - Other Tax	Line 6	FICA	D17	p263.i	262-263.i	Information previously found in Column (I) on Line 5 is now found in Column (I) on Line 3
2 - Other Tax	Line 7	PA Unemployment	D18	p263.i	262-263.i	Information previously found in Column (I) on Line 18 is now found in Column (I) on Line 8
2 - Other Tax	Line 8	City of Pittsburgh	D19	p263.i	262-263.i	Information previously found in Column (I) on Line 34 is now found in Column (I) on Line 12
2 - Other Tax	Line 10	Highway Use	D25	p263.i	262-263.i	Line 6 is not utilized in 2022 - 2024 FF1
2 - Other Tax	Line 11	Excise Tax on Coal	D26	p263.i	262-263.i	Line 7 is not utilized in 2022 - 2024 FF1
2 - Other Tax	Line 12	PA Gross receipts Tax	D27	p263.i	262-263.i	Information previously found in Column (I) on Line 14 is now found in Column (I) on Line 7
2 - Other Tax	Line 13	PA Corporate Loans	D28	p263.i	262-263.i	Line 16 is not utilized in 2022 - 2024 FF1
2 - Other Tax	Line 14	PA Insurance Premiums	D29	p263.i	262-263.i	Line 17 is not utilized in 2022 - 2024 FF1
2 - Other Tax	Line 15	PA Fuel Use	D30	p263.i	262-263.i	Line 19 is not utilized in 2022 - 2024 FF1
2 - Other Tax	Line 16	PA Motor Carriers	D31	p263.i	262-263.i	Line 20 is not utilized in 2022 - 2024 FF1
2 - Other Tax	Line 17	PA Other	D32	p263.i	262-263.i	Information previously found in Column (I) on Line 21 is now found in Column (I) on Line 9
2 - Other Tax	Line 18	WV Franchise	D33	p263.i	262-263.i	Line 26 is not utilized in 2022 - 2024 FF1
2 - Other Tax	Line 19	WV Income	D34	p263.i	262-263.i	Line 27 is not utilized in 2022 - 2024 FF1
2 - Other Tax	Line 20	Gross Receipts	D35	p263.i	262-263.i	Line 32 is not utilized in 2022 - 2024 FF1
2 - Other Tax	Line 23	Total "Other" Taxes included on p.114.14c	C41	p.114.14c	p.114-117.14c	Footnote A
5 - Cost Support	Plant in Service Worksheet - Form 1 Page #5	"Source" Information for Prior Year and Current Year	D4 and D16; D20 and D32; D36 and D37; D41 and D 42; D 46 and D 58	p204; p205; p206; p207	p204-207	Footnote A
5 - Cost Support	Accumulated Depreciation Worksheet - Form 1 Page #5	"Source" Information for Prior Year and Current Year	D104 and D105	p200.21.c	p200-201.21.c	Footnote A
5 - Cost Support	Electric /Non-electric Cost Support	Accumulated Intangible Depreciation	F139	p200.21.c	p200-201.21.c	Footnote A
5 - Cost Support	Electric /Non-electric Cost Support	Undistributed Stores Exp	F145	p227.6c & 15.c	p227 Footnote Data	On Page No. 227, Line No. 6 is no longer utilized in the FERC Form 1. As an alternative, a Footnote for Line No. 11 was added referencing the amount that used to be reflected on Line No. 6 ( <b>Assigned to - Operations and Maintenance</b> ).
5 - Cost Support	Electric /Non-electric Cost Support	Net Transmission Lease Payments	F147	p200.4.c	p200-201.4.c	Footnote A
5 - Cost Support	Electric /Non-electric Cost Support	Intangible Amortization	F150	p336.1d&e	p336-337.1d&e	Footnote A
5 - Cost Support	Electric /Non-electric Cost Support	Common Depreciation - Electric Only	F151	p336.11.b	p336-337.11.b	Footnote A
5 - Cost Support	Electric /Non-electric Cost Support	Common Amortization - Electric Only	F152	p356 or p336.11d	p356 or p336-337.11d	Footnote A
5 - Cost Support	CWIP & Expensed Lease Worksheet	Total Plant in Service	F163	p207.104.g	p204-207.104.g	Footnote A

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

Tab:	Line #/Description	Description:	Cell:	Current Instruction/ Reference	Correct Instruction/ Reference	Reason For Change:
5 - Cost Support	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 ( <b>Assigned to - Operations and Maintenance</b> ).
5 - Cost Support	Abandoned Transmission Projects	Beginning Balance of Unamortized Transmission Projects	F302	p111.71.c	p110-111.71.c	Footnote A
5 - Cost Support	Abandoned Transmission Projects	Transmission Amortization Expense	F304	p114.10.c	p114-117.10.c	Footnote A

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