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May 16, 2022

**Via Electronic Filing**

Honorable Kimberly D. Bose 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 Bose:

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").

**I. 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 2021 (Appendix 1).
- A completed formula rate template providing the rate to become effective on June 1, 2022, that includes both the true-up in Appendix 1 and the estimated capital expenditures through December 31, 2022 (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 2022 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 recent FERC revision to its electronic filing format requirements which changed several page references (Appendix 5).

## II. INFORMATIONAL FILING

### a) 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>

### b) 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 two transmission projects that were subject to CWIP incentive rate treatment. Portions of the Beaver Valley Deactivation and the Dravosburg-Elrama Expansion projects are no longer in the PJM RTEP as baseline upgrades and have been cancelled per the September 23, 2021, PJM Notification of Designation of Construction Responsibility letter. As a result, Duquesne’s formula rate no longer reflects monthly incentive CWIP beyond the cancellation date. As required by Commission orders, Duquesne 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).

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

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

3 DLC Formula Rate Order at P 74.



Appendix 3 hereto contains a detailed accounting from Duquesne's records with references to source accounts from the Company's 2021 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.

**c) 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 recent FERC revision to its electronic filing format requirements which changed several page references.

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

Respectfully Submitted,

/s/Tishekia Williams  
Tishekia E. Williams  
Director, Regulatory Legal

Enclosure

cc: Certificate of Service (w/ encl.)



## CERTIFICATE OF SERVICE

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

Dated: May 16, 2022

/s/Tishekia Williams

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# APPENDIX 1

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

Notes

FERC Form 1 Page # or Instruction

2021

Shaded cells are input cells

**Allocators**

1	Transmission Wages Expense		p354.21.b	10,006,819
2	Total Wages Expense		p354.28.b	98,808,492
3	Less A&G Wages Expense		p354.27.b	47,489,572
4	Total		(Line 2 - 3)	51,318,920
5			(Line 1 / Line 4)	19.4993%
<b>Plant Allocation Factors</b>				
6	Total Plant In Service	(Note B)	Attachment 5	4,940,091,347
7	Total Accumulated Depreciation	(Note A)	Attachment 5	1,617,415,128
8	Net Plant		(Line 6 - Line 7)	3,322,676,219
9	Transmission Gross Plant		(Line 21)	1,164,865,294
10	<b>Gross Plant Allocator</b>		(Line 9 / Line 6)	23.5798%
11	Transmission Net Plant		(Line 33)	789,759,004
12	<b>Net Plant Allocator</b>		(Line 11 / Line 8)	23.7688%

**Plant Calculations**

<b>Plant In Service</b>				
13	Transmission Plant In Service	(Note B)	Attachment 5	1,016,726,898
14	New Transmission Plant Additions and Retirements only for Annual Estimate	(Note B)	Attachment 6, Cols H + J + K	-
15	<b>Total Transmission Plant In Service</b>		(Line 13 + Line 14)	1,016,726,898
16	General & Intangible		Attachment 5	759,712,202
17	Common Plant (Electric Only)	(Note A)	Attachment 5	-
18	Total General & Common		(Line 16 + Line 17)	759,712,202
19	Wage & Salary Allocation Factor		(Line 5)	19.4993%
20	<b>General &amp; Common Plant Allocated to Transmission</b>		(Line 18 * Line 19)	148,138,396
21	<b>TOTAL Transmission-Related Plant In Service</b>		(Line 15 + Line 20)	1,164,865,294
<b>Accumulated Depreciation</b>				
22	Transmission Accumulated Depreciation	(Note B)	Attachment 5	300,221,906
23	Accumulated Depreciation for Transmission Plant Additions Only for Estimate	(Note B)	Attachment 6, Col. O + Col. S + Col. W	-
24	<b>Total Transmission Accumulated Depreciation</b>		(Line 22 + Line 23)	300,221,906
25	Accumulated General Depreciation		Attachment 5	155,500,320
26	Accumulated Intangible Depreciation		Attachment 5	228,536,374
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)	384,036,694
30	Wage & Salary Allocation Factor		(Line 5)	19.4993%
31	<b>General &amp; Common Allocated to Transmission</b>		(Line 29 * Line 30)	74,884,383
32	<b>TOTAL Transmission-Related Accumulated Depreciation</b>		(Line 24 + Line 31)	375,106,290
33	<b>TOTAL Transmission-Related Net Property, Plant &amp; Equipment</b>		(Line 21 - Line 32)	789,759,004

**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	(162,725,131)
35	<b>Accumulated Deferred Income Taxes Allocated To Transmission</b>		Line 34	(162,725,131)
<b>CWIP for Incentive Transmission Projects</b>				
36	CWIP Balance for Current Rate Year	(Note P)	Attachment 6, Col I	8,082,415
37	<b>Total CWIP for Incentive Transmission Projects</b>			8,082,415
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	(5,938,486)
<b>Prepayments</b>				
40	Prepayments	(Note A)	Attachment 5	3,846,862
41	<b>Total Prepayments Allocated to Transmission</b>		(Line 40)	3,846,862
<b>Materials and Supplies</b>				
42	Undistributed Stores Exp	(Note A)	Attachment 5	961,699
43	Wage & Salary Allocation Factor		(Line 5)	19.4993%
44	Total Transmission Allocated		(Line 42 * Line43)	187,524
45	Transmission Materials & Supplies		Attachment 5	8,371,707
46	<b>Total Materials &amp; Supplies Allocated to Transmission</b>		(Line 44 + Line45)	8,559,231
<b>Cash Working Capital</b>				
47	Operation & Maintenance Expense		(Line 75)	38,033,615
48	1/8th Rule		x 1/8	12.5000%
49	<b>Total Cash Working Capital Allocated to Transmission</b>		(Line 47 * Line 48)	4,754,202
50	<b>TOTAL Adjustment to Rate Base</b>		(Lines 35 + 37 + 39 + 41 + 46 + 49)	(143,420,907)
51	<b>Rate Base</b>		(Line 33 + Line 50)	646,338,097

O&M			
<b>Transmission O&amp;M</b>			
52	Transmission O&M		12,870,934
53	Less Account 565	p321.112.b p321.96.b	-
54	Plus PJM Schedule 12 Charges billed to DLC and booked to Account 565	(Note N) PJM Data	-
55	Plus Net Transmission Lease Payments	(Note A) p200.4.c	-
56	<b>Transmission O&amp;M</b>	(Lines 52 - 53 + 54 + 55)	<b>12,870,934</b>
<b>Allocated General &amp; Common Expenses</b>			
57	Common Plant O&M	(Note A) p356	-
58	Total A&G	p323.197.b	128,747,915
59	Less PBOP Expense in Acct. 926 in Excess of Allowed Amount	Attachment 5	-
60	Less Property Insurance Account 924	p323.185.b	6,125,948
61	Less Regulatory Commission Expense Account 928	(Note E) p323.189.b	782,423
62	Less General Advertising Expense Account 930.1	p323.191.b	201,005
63	Less EPRI Dues	(Note D) p352-353	61,634
64	<b>General &amp; Common Expenses</b>	(Lines 57 thru 58) - Sum (Lines 59 to 63)	121,576,905
65	Wage & Salary Allocation Factor	(Line 5)	19.4993%
66	<b>General &amp; Common Expenses Allocated to Transmission</b>	(Line 64 * Line 65)	<b>23,706,619</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	6,125,948
71	General Advertising Exp Account 930.1	(Note F) Attachment 5	-
72	Total	(Line 70 + Line 71)	6,125,948
73	Net Plant Allocation Factor	(Line 12)	23.7688%
74	<b>A&amp;G Directly Assigned to Transmission</b>	(Line 72 * Line 73)	<b>1,456,062</b>
75	<b>Total Transmission O&amp;M</b>	(Lines 56 + 66 + 69 + 74)	<b>38,033,615</b>
Depreciation & Amortization Expense			
<b>Depreciation Expense</b>			
76	Transmission Depreciation Expense	Attachment 8, Col. (D)	27,075,094
77	New plant Depreciation Expense only for Estimate	(Note B) Attachment 6, Col. N + Col. R + Col. V	-
78	<b>Total Transmission Depreciation Expense</b>	(Line 76 + Line 77)	<b>27,075,094</b>
79	General Depreciation	Attachment 8, Col. (D)	24,678,250
80	Intangible Amortization	(Note A) p336.1.f	68,029,652
81	Total	(Line 79 + Line 80)	92,707,902
82	Wage & Salary Allocation Factor	(Line 5)	19.4993%
83	<b>General Depreciation Allocated to Transmission</b>	(Line 81 * Line 82)	<b>18,077,372</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)	19.4993%
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>45,152,466</b>
Taxes Other than Income			
90	Taxes Other than Income	Attachment 2	1,682,581
91	<b>Total Taxes Other than Income</b>	(Line 90)	<b>1,682,581</b>



**Return / Capitalization Calculations**

<b>Long Term Interest</b>				
92	Long Term Interest	(Note Q)	Attachment 5	57,907,826
93	Amortization of Debt Discount and Expense		p117.63.c	478,577
94	Amortization of Loss on Reacquired Debt		p117.64.c	2,027,613
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	781,779
98	<b>Total Long Term Debt Costs</b>		(Sum lines 92 to 94) - Line 95 - Line 96 + Line 97	61,195,795
99	<b>Preferred Dividends</b>	Enter Positive	p118.29.c	-
<b>Common Stock</b>				
100	Proprietary Capital		p112.16.c	1,616,015,630
101	Less Accumulated Other Comprehensive Income Account 219		p112.15.c	(1,283,277)
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))	1,617,298,907
<b>Capitalization</b>				
105	Long Term Debt			
106	Bonds		Attachment 5	1,395,000,000
107	Less Loss on Reacquired Debt	Enter Negative	p111.81.c	(15,200,779)
108	Plus Gain on Reacquired Debt		p113.61.c	-
109	<b>Total Long Term Debt</b>		Sum (Lines 105 to Line 108)	1,379,799,221
110	Preferred Stock		p112.3.c	
111	Common Stock		(Line 104)	1,617,298,907
112	<b>Total Capitalization</b>		(Sum Lines 109 to 111)	2,997,098,128
113	Debt %		(Line 109 / Line 112)	46.038%
114	Preferred %		(Line 110 / Line 112)	0.000%
115	Common %	(Note O)	(Line 111 / Line 112)	53.962%
116	Debt Cost		(Line 98 / Line 109)	0.0444
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)	0.0204
120	Weighted Cost of Preferred		(Line 114 * Line 117)	-
121	Weighted Cost of Common		(Line 115 * Line 118)	0.0615
122	<b>Total Return ( R )</b>		(Sum Lines 119 to 121)	<b>0.0819</b>
123	<b>Investment Return = Rate Base * Rate of Return</b>		(Line 51 * Line 122)	<b>52,957,849</b>
<b>Composite Income Taxes</b>				
<b>Income Tax Rates</b>				
124	FIT=Federal Income Tax Rate	(Note I)		21.0000%
125	SIT=State Income Tax Rate or Composite			9.9900%
126	p (percent of federal income tax deductible for state purposes)		Per State Tax Code	0.0000%
127	$T = 1 - \{[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)\} =$			28.8921%
128	$T / (1-T)$			40.6314%
<b>ITC Adjustment</b>				
129	Amortized Investment Tax Credit	(Note I)	Attachment 1	-
130	1/(1-T)	Enter Negative	1 / (1 - Line 127)	140.6314%
131	Net Plant Allocation Factor		(Line 12)	23.7688%
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	(3,450,460)
133	<b>Income Tax Component = CIT = (T/1-T) * Investment Return * (1-(WCLTD/R)) =</b>		[Line 128 * Line 123 * (1 - (Line 119 / Line 122))]	16,155,306
134	<b>Total Income Taxes</b>		(Line 132 + Line 132a + Line 133)	<b>12,704,846</b>

**REVENUE REQUIREMENT**

<b>Summary</b>			
135	Net Property, Plant & Equipment	(Line 33)	789,759,004
136	Adjustment to Rate Base	(Line 50)	(143,420,907)
137	<b>Rate Base</b>	(Line 51)	<b>646,338,097</b>
138	O&M	(Line 75)	38,033,615
139	Depreciation & Amortization	(Line 89)	45,152,466
140	Taxes Other than Income	(Line 91)	1,682,581
141	Investment Return	(Line 123)	52,957,849
142	Income Taxes	(Line 133)	12,704,846
<b>143</b>	<b>Gross Revenue Requirement</b>	<b>(Sum Lines 138 to 142)</b>	<b>150,531,357</b>
<b>Adjustment to Remove Revenue Requirements Associated with Excluded Transmission Facilities</b>			
144	Transmission Plant In Service	(Line 13)	1,016,726,898
145	Excluded Transmission Facilities	(Note M) Attachment 5	-
146	Included Transmission Facilities	(Line 144 - Line 145)	1,016,726,898
147	Inclusion Ratio	(Line 146 / Line 144)	100.00%
148	Gross Revenue Requirement	(Line 143)	150,531,357
149	<b>Adjusted Gross Revenue Requirement</b>	(Line 147 * Line 148)	<b>150,531,357</b>
150	<b>Revenue Credits</b>	Attachment 3	<b>2,695,593</b>
<b>151</b>	<b>Net Revenue Requirement</b>	<b>(Line 149 - Line 150)</b>	<b>147,835,765</b>
<b>Net Plant Carrying Charge</b>			
152	Gross Revenue Requirement	(Line 143)	150,531,357
153	Net Transmission Plant	(Line 13 - Line 22)	716,504,992
154	Net Plant Carrying Charge	(Line 152 / Line 153)	21.0091%
155	Net Plant Carrying Charge without Depreciation	(Line 152 - Line 76) / Line 153	17.2303%
156	Net Plant Carrying Charge without Depreciation, Return, nor Income Taxes	(Line 152 - Line 76 - Line 123 - Line 133) / Line 153	8.0660%
<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)	84,868,662
158	Increased Return and Taxes	Attachment 4	70,567,607
159	Net Revenue Requirement per 100 Basis Point increase in ROE	(Line 157 + Line 158)	155,436,270
160	Net Transmission Plant	(Line 13 - Line 22)	716,504,992
161	Net Plant Carrying Charge per 100 Basis Point increase in ROE	(Line 159 / Line 160)	21.6937%
162	Net Plant Carrying Charge per 100 Basis Point increase in ROE without Depreciation	(Line 159 - Line 76) / Line 160	17.9149%
163	<b>Net Revenue Requirement</b>	(Line 151)	<b>147,835,765</b>
164	True-up amount	Attachment 6	-
165	Plus any increased ROE calculated on Attachment 7 other than PJM Sch. 12 projects	Attachment 7	2,973,276
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>150,809,041</b>
<b>Network Zonal Service Rate</b>			
168	1 CP Peak	(Note L) Attachment 5	2,759.00
169	Rate (\$/MW-Year)	(Line 167 / Line 168)	54,660.76
<b>170</b>	<b>Network Service Rate (\$/MW/Year)</b>	<b>(Line 169)</b>	<b>54,660.76</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.

**END**

Line #	A	B End of Year Total	C Beg of Year Total	D Average	E Gas, Prod Or Other Related	F Only Transmission Related	G Plant Related	H Labor Related	I
1	ADIT-190 (enter negative) - line 43	(45,617,691)	(75,516,928)	(60,567,310)	(20,226,129)	-	-	(40,341,181)	
2	ADIT- 282 -- line 49	683,580,544	679,684,837	681,632,691	524,867,095	156,765,596			
3	ADIT- 283 -- line 62	73,366,980	98,936,614	86,151,597	16,194,519		4,525,090	65,431,989	
4	Subtotal -- Sum (line 1 + line 2 + line 3)	711,329,433	703,104,523	707,216,978	520,835,485	156,765,596	4,525,090	25,090,808	
5	Wages & Salary Allocator -- Appendix A line 5							19,499.93%	
6	Gross Plant Allocator -- Appendix A line 10						23.5798%		
7	Transmission Allocator								
8	All other				0.00%	100.00%			
9	ADIT	<b>162,725,131</b>			-	156,765,596	1,067,009	4,892,526	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	

4,525,090 <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.

ADIT-190	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
10	Other regulatory assets/liabilities - Transmission plant	(37,152,849)	(38,606,164)	(37,879,507)		(37,879,507)			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	(15,019,756)	(15,617,750)	(15,318,753)		(15,318,753)			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, Line 4, Columns F and H)	57,408,572	58,986,167	58,197,370		58,197,370			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	23,249,924	23,898,422	23,574,173		23,574,173			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	(144,422,273)	(136,478,442)	(140,450,358)	(140,450,358)				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	(58,680,720)	(55,453,035)	(57,066,878)	(57,066,878)				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	168,485,019	177,798,284	173,141,652	173,141,652				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	68,457,739	72,241,834	70,349,787	70,349,787				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, Line 5, Columns F and H)	-	2,783,979	1,391,990		1,391,990			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	-	1,131,168	565,584		565,584			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, Line 9, Columns F and H)	-	(1,908,025)	(954,013)		(954,013)			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	-	(775,256)	(387,628)		(387,628)			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	699,664	669,812	684,738				684,738	Vacation pay earned and expensed for books, tax deduction when paid - employees in all functions
23	Reserve for Healthcare	462,274	404,489	433,382				433,382	Self insurance reserve expanded for books, tax deduction when paid - employees in all functions
24	Reserve for Compensated Absences	1,758,986	1,720,495	1,739,741				1,739,741	Vacation pay accrued and expensed for books, tax deduction when paid - employees in all functions
25	Accrued Pensions	17,573,240	39,887,986	28,730,613				28,730,613	Book accrual for pension contributions
26	Other Post-Employment Benefits Costs - OPEB	7,683,422	8,412,445	8,047,934				8,047,934	FAS postretirement benefit liability. Formerly referred to as FAS 106.

27	Reserve for Warwick Mine Liability	3,087,160	3,512,537	3,299,849	3,299,849				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	493,247	472,566	482,907	482,907				Book reserve related to environmental remediation for generation assets, tax deductible when paid
29	Bad Debt Reserve Amortization	6,062,898	8,578,719	7,320,809	7,320,809				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	355,987	276,467	316,227	316,227				Book sales & use tax estimate accrued and expensed, tax deduction when paid - relates to all functions
31	Provision for injuries and damages	1,009,870	1,313,746	1,161,808			1,161,808		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	2,087,454	293,392	1,190,423			1,190,423		Legal reserve expensed for books, tax deduction when paid - relates to all functions
34	Accrued Misc Reserves	5,198,719	4,386,898	4,792,809			4,792,809		Accrued miscellaneous items included in account 190.
35	Derivative Instruments	-	-	-	-				Unrecognized loss for derivative contracts. Loss recognized for tax when realized.
36	Deferred Credits	374,481	351,084	362,783	362,783				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	(681,192)	4,373,275	1,846,042	1,846,042				Includes tax related to transmission revenue to be refunded through future rates.
38	Operating Lease Right of Use (ROU)	6,063,124	7,131,904	6,597,514	6,597,514				Lease obligation recognized under ASC 842, not recognized for tax purposes until use of the leased property occurs.
39	Payroll Tax Deferral	1,071,779	2,143,558	1,607,669			1,607,669		Deferred payment of employer payroll tax expenses permitted by COVID legislation, tax deductible when paid.
40	Subtotal - p234 (Sum line 10 through line 39)	115,626,769	171,930,555	143,778,662	66,200,332	29,189,216	-	48,389,115	
41	Less FASB 109 Above if not separately removed	62,325,656	88,001,182	75,163,419	45,974,203	29,189,216	-	-	Includes amounts on Lines 10 - 21.
42	Less FASB 106 Above if not separately removed	7,683,422	8,412,445	8,047,934	-	-	-	8,047,934	Includes amount on Line 26.
43	Total = Line 40 - (Line 42 + Line 41)	45,617,691	75,516,928	60,567,310	20,226,129	-	-	40,341,181	

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	161,797,854	151,733,338	156,765,596		156,765,596			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	521,782,690	527,951,499	524,867,095	524,867,095				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	683,580,544	679,684,837	681,632,691	524,867,095	156,765,596	-	-	
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)	683,580,544	679,684,837	681,632,691	524,867,095	156,765,596	-	-	

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	4,252,135	4,798,044	4,525,090		4,525,090			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	1,086,912	972,519	1,029,716	1,029,716				Difference in book versus tax basis in partnership investments.
52	Regulatory Assets	7,759,456	9,375,123	8,567,290	8,567,290				Asset due to rate regulated capitalization of incurred costs that would otherwise be charge to expense.
53	Pension Regulatory Asset	52,445,967	74,938,529	63,692,248			63,692,248		Regulatory asset associated with adoption of FAS 158.
54	Compensated Absences	1,758,986	1,720,495	1,739,741			1,739,741		Current year vacation pay accrual
55	Other	-	-	-	-				IRS Cycle Adjustments and Reserve for Obsolescence.
56	Operating Lease Right of Use (ROU)	6,063,124	7,131,904	6,597,514	6,597,514				Asset recognized under ASC 842, not recognized for tax purposes.
57		-	-	-	-				
58		-	-	-	-				
59	Subtotal - p277 (Form 1-F filer: see note 6, below)	73,366,580	98,936,614	86,151,597	16,194,519	-	4,525,090	65,431,989	
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)	73,366,580	98,936,614	86,151,597	16,194,519	-	4,525,090	65,431,989	

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	639,008	
3 PA PURTA	line 13	841,129	
<b>4 Total Plant Related -- Sum of line 1 through line 3</b>		<b>1,480,137</b>	<b>23.5798% \$ 349,014</b>
		<b>Wages &amp; Salary Allocator</b>	
5 Federal Unemployment	line 4	29,078	
6 FICA	line 5	6,589,754	
7 PA Unemployment	line 18	9,121	
8 City of Pittsburgh	line 34	211,107	
<b>9 Total Labor Related-- Sum of line 5 through line 8</b>		<b>6,839,060</b>	<b>19.4993% \$ 1,333,567</b>
<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	54,353,183	
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	59,414	
18 WV Franchise	line 26	-	
19 WV Income	line 27	-	
20 Gross Receipts	line 32	-	
<b>21 Total Excluded</b>		<b>54,412,597</b>	<b>0.00%</b>
<b>22 Total (line 4 + line 9 + line 21)</b>		<b>62,731,794</b>	<b>\$ 1,682,581</b>
23 Total 'Other' Taxes included on p.114.14c		<b>62,731,794</b>	
Difference (line 23-line 22) Note E		-	

Criteria for Allocation:

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

**Account 454 - Rent from Electric Property**

1 Rent from FERC Form No. 1 - Note 8		9,558,042
2 Rent from Electric Property - Transmission Related (Notes 3 & 8)		318,529
3		
4 Customer Choice - EGS Transmission	See Note 5	73,282,050
5 Other Electric Revenues	See Note 6	15,695,694
6 SECA Credits - Other EGS	See Note 7	-
7 Schedule 1A		724,715
8 Net revenues associated with Network Integration Transmission Service (NITS) for which the load is not included in the divisor (difference between NITS credits from PJM and PJM NITS charges paid by Transmission Owner) (Note 4)		1,521,480
9 PTP Serv revs for which the load is not included in the divisor received by TO		-
10 PJM Transitional Revenue Neutrality (Note 1)		-
11 PJM Transitional Market Expansion (Note 1)		-
12 Professional Services (Note 3)		-
13 Revenues from Directly Assigned Transmission Facility Charges (Note 2)		288,000
14 Rent or Attachment Fees associated with Transmission Facilities (Note 3)		-
15 Gross Revenue Credits	Sum Lines 7 to 14 + line 2	2,852,724
16 Less line 23	- line 23	(157,131)
17 Total Revenue Credits	line 15 + line 16	2,695,593
18 Revenues associated with lines 19 thru 23 are to be included in lines 1-14 and total of those revenues entered here		318,529
19 Income Taxes associated with revenues in line 18		92,030
20 One half margin (line 18 - line 19)/2		113,250
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.		48,148
22 Line 20 plus line 21		161,398
23 Line 18 less line 22		157,131

- 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	-	8,509,433
Joint pole attachments - cable	-	-
Joint tower attachments - transmission	318,529	-
Underground rentals	-	-
Microwave tower wireless rentals	-	-
Other rentals	-	-
Corporate headquarters sublease	-	-
Misc non-transmission services	-	-
Customer Commitment Services (Account 454.02 & 454.03)	-	1,048,609
<b>Total</b>	<b>318,529</b>	<b>9,558,042</b>
Account 456	Include	Exclude
Customer Choice - EGS transmission	-	73,282,050
Other electric revenues	-	15,695,694
SECA credits	-	-
Transmission Revenue - AES/APS (Accounts 456.1 & 456.11)	-	-
Transmission Revenue - Piney Fork	288,000	-
Transmission Revenue - Firm (Account 456.32)	1,521,480	-
Transmission Revenue - Non-Firm	-	-
xxxx		
xxxx		
xxxx		
xxxx		
<b>Total</b>	<b>1,809,480</b>	<b>88,977,743</b>



A	100 Basis Point increase in ROE and Income Taxes	Line 12 + Line 23	70,567,607
B	100 Basis Point increase in ROE		1.00%

**Return Calculation**

1	Rate Base	Appendix A, Line 51	646,338,097
2	Debt % (Line 109 / Line 112)	Appendix A, Line 113	46.0%
3	Preferred % (Line 110 / Line 112)	Appendix A, Line 114	0.0%
4	Common % (Line 111 / Line 112)	Appendix A, Line 115	54.0%
5	Debt Cost (Line 98 / Line 109)	Appendix A, Line 116	4.44%
6	Preferred Cost (Line 99 / Line 110)	Appendix A, Line 117	0.00%
7	Common Cost <span style="color: blue;">Appendix A % plus 100 Basis Pts</span>	Appendix A, Line 118 + 1%	12.40%
8	Weighted Cost of Debt (Line 113 * Line 116)	Appendix A, Line 119	0.0204
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	0.0669
11		Sum Lines 8 to 10	<b>0.0873</b>
12		Line 11 * Line 1	<b>56,445,629</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	9.99%
15	p (percent of federal income tax deductible for state purposes)	Appendix A, Line 126	0.00%
16	$T = 1 - \{[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)\} =$	Appendix A, Line 127	28.89%
17	$T / (1-T)$	Appendix A, Line 128	40.63%
<b>ITC Adjustment</b>			
18	Amortized Investment Tax Credit; enter negative	Attachment 1	-
19	$1/(1-T)$	1 / (1 - Line 127)	140.63%
20	Net Plant Allocation Factor	(Line 12)	23.7688%
21	<b>ITC Adjustment Allocated to Transmission</b>	(Line 129 * (1 + Line 130) * Line 131)	-
<b>Other Income Tax Adjustments</b>			
21a	Other Income Tax Adjustments	Appendix A, (Note S)	<b>(3,450,460)</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>17,572,438</b>
23	<b>Total Income Taxes</b>	<b>(Line 132 + Line 132a + Line 133)</b>	<b>14,121,978</b>

Plant in Service Worksheet

		Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions			Details	
		Source		Balance For True up	Balance for Estimate	
	<b>Calculation of Transmission Plant In Service</b>					
	December	p206.58.b	For 2020	996,230,126		
	January	Company Records	For 2021	996,117,325		
	February	Company Records	For 2021	997,198,068		
	March	Company Records	For 2021	998,450,242		
	April	Company Records	For 2021	998,375,127		
	May	Company Records	For 2021	999,982,428		
	June	Company Records	For 2021	1,029,907,037		
	July	Company Records	For 2021	1,031,313,526		
	August	Company Records	For 2021	1,031,779,015		
	September	Company Records	For 2021	1,031,321,390		
	October	Company Records	For 2021	1,032,733,522		
	November	Company Records	For 2021	1,033,809,497		
	December	p207.58.g	For 2021	1,040,232,373	1,040,232,373	
13	<b>Transmission Plant In Service</b>			1,016,726,898		1,040,232,373
	<b>Calculation of Distribution Plant In Service</b>					
	December	p206.75.b	For 2020	3,076,685,101		
	January	Company Records	For 2021	3,084,129,487		
	February	Company Records	For 2021	3,099,632,716		
	March	Company Records	For 2021	3,114,186,315		
	April	Company Records	For 2021	3,124,844,032		
	May	Company Records	For 2021	3,140,769,938		
	June	Company Records	For 2021	3,153,267,061		
	July	Company Records	For 2021	3,195,645,275		
	August	Company Records	For 2021	3,210,456,442		
	September	Company Records	For 2021	3,220,898,132		
	October	Company Records	For 2021	3,213,200,897		
	November	Company Records	For 2021	3,231,218,256		
	December	p207.75.g	For 2021	3,262,545,565	3,262,545,565	
	<b>Distribution Plant In Service</b>			3,163,652,247		3,262,545,565
	<b>Calculation of Intangible Plant In Service</b>					
	December	p204.5.b	For 2020	336,394,159		
	December	p205.5.g	For 2021	409,815,888	409,815,888	
16	<b>Intangible Plant In Service</b>			373,105,024		409,815,888
	<b>Calculation of General Plant In Service</b>					
	December	p206.99.b	For 2020	379,452,438		
	December	p207.99.g	For 2021	393,761,918	393,761,918	
16	<b>General Plant In Service</b>			386,607,178		393,761,918
	<b>Calculation of Production Plant In Service</b>					
	December	p204.46b	For 2020	-		
	January	Company Records	For 2021	-		
	February	Company Records	For 2021	-		
	March	Company Records	For 2021	-		
	April	Company Records	For 2021	-		
	May	Company Records	For 2021	-		
	June	Company Records	For 2021	-		
	July	Company Records	For 2021	-		
	August	Company Records	For 2021	-		
	September	Company Records	For 2021	-		
	October	Company Records	For 2021	-		
	November	Company Records	For 2021	-		
	December	p205.46.g	For 2021	-	-	
	<b>Production Plant In Service</b>			-		-
	<b>Calculation of Common Plant In Service</b>					
	December (Electric Portion)	p356	For 2020	-		
	December (Electric Portion)	p356	For 2021	-	-	
17	<b>Common Plant In Service</b>			-		-
6	<b>Total Plant In Service</b>	Sum of averages above		4,940,091,347		5,106,355,744

Accumulated Depreciation Worksheet

Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions				Balance For True up	Balance for Estimate	Details
	<b>Calculation of Transmission Accumulated Depreciation</b>	Source				
	December	Prior year p219	For 2020	293,970,540		
	January	Company Records	For 2021	294,756,357		
	February	Company Records	For 2021	295,899,688		
	March	Company Records	For 2021	297,479,446		
	April	Company Records	For 2021	298,370,122		
	May	Company Records	For 2021	299,080,603		
	June	Company Records	For 2021	301,227,805		
	July	Company Records	For 2021	302,976,210		
	August	Company Records	For 2021	304,055,774		
	September	Company Records	For 2021	305,277,060		
	October	Company Records	For 2021	302,959,381		
	November	Company Records	For 2021	302,940,663		
	December	p219.25	For 2021	303,891,135		
22	<b>Transmission Accumulated Depreciation</b>			300,221,906		303,891,135
	<b>Calculation of Distribution Accumulated Depreciation</b>	Source				
	December	Prior year p219.26	For 2020	906,612,443		
	January	Company Records	For 2021	911,673,875		
	February	Company Records	For 2021	916,791,184		
	March	Company Records	For 2021	922,347,407		
	April	Company Records	For 2021	927,956,151		
	May	Company Records	For 2021	933,888,133		
	June	Company Records	For 2021	937,165,478		
	July	Company Records	For 2021	941,249,457		
	August	Company Records	For 2021	946,544,984		
	September	Company Records	For 2021	951,933,944		
	October	Company Records	For 2021	940,144,304		
	November	Company Records	For 2021	945,054,564		
	December	p219.26	For 2021	949,672,944		
	<b>Distribution Accumulated Depreciation</b>			933,156,528		949,672,944
	<b>Calculation of Intangible Accumulated Depreciation</b>	Source				
	December	Prior year p200.21.c	For 2020	210,988,726		
	December	p200.21c	For 2021	246,084,021		
26	<b>Accumulated Intangible Depreciation</b>			228,536,374		246,084,021
	<b>Calculation of General Accumulated Depreciation</b>	Source				
	December	Prior year p219	For 2020	150,231,940		
	December	p219.28	For 2021	160,768,700		
25	<b>Accumulated General Depreciation</b>			155,500,320		160,768,700
	<b>Calculation of Production Accumulated Depreciation</b>	Source				
	December	Prior year p219	For 2020	-		
	January	Company Records	For 2021	-		
	February	Company Records	For 2021	-		
	March	Company Records	For 2021	-		
	April	Company Records	For 2021	-		
	May	Company Records	For 2021	-		
	June	Company Records	For 2021	-		
	July	Company Records	For 2021	-		
	August	Company Records	For 2021	-		
	September	Company Records	For 2021	-		
	October	Company Records	For 2021	-		
	November	Company Records	For 2021	-		
	December	p219.20 thru 219.24	For 2021	-		
	<b>Production Accumulated Depreciation</b>			-		-
	<b>Calculation of Common Accumulated Depreciation</b>	Source				
	December (Electric Portion)	p356	For 2020	-		
	December (Electric Portion)	p356	For 2021	-		
28	<b>Common Plant Accumulated Depreciation (Electric Only)</b>			-		-
7	<b>Total Accumulated Depreciation</b>	Sum of averages above		1,617,415,128		1,660,416,800

**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	246,084,021	246,084,021		
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	630,053	630,053		
<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	68,029,652	68,029,652		
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	5,106,355,744			
<b>Plant In Service</b>							
13	Transmission Plant In Service		p207.58.g	1,040,232,373			
17	Common Plant (Electric Only)		p356	-			
<b>Accumulated Depreciation</b>							
22	Transmission Accumulated Depreciation		p219.25.c	303,891,135			

**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)			14,905,456	2,350,542	12,554,914	Prior Year
	Account 926 (Current Year)		p323.187.b	13,809,980	1,932,857	11,877,123	Current Year
	Change in PBOP Expense			(1,095,476)	(417,685)	(677,791)	
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		1,655,400				
4	Divide line 3 by the wage & salary allocator (Appendix A, line 5)		8,489,545				
5	Subtract line 4 from the Change in PBOP expense shown above		(8,907,230)				
6	Enter the result at line 5 on Appendix A, line 62 <u>ONLY</u> if it is positive; otherwise enter zero						This is the increase in PBOP expense permitted in the current year.
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	61,634	61,634		

**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	782,423	-	782,423	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	201,005	-	201,005	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 9.99%					

**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	201,005	-	201,005	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: <b>Example</b>	Or Enter \$	
A	Total investment in substation		
B	Identifiable investment in Transmission (provide workpapers)	1,000,000	
C	Identifiable investment in Distribution (provide workpapers)	500,000	
D	Amount to be excluded (A x (C / (B + C)))	400,000	
		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 Rtd	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	1,274,766	957,708	1,116,237			
	Accrued Payroll	2,413,861	2,074,759	2,244,310			
	Accrued Vacations	-	-	-			
	Accrued Compensated Absences	8,273,218	8,509,767	8,391,493			
	Accrued Legal Settlements	1,015,475	7,225,000	4,120,238			
	Incentive Compensation Accrual	-	-	-			
	Employee Benefits	13,073,199	16,092,048	14,582,624			
		26,050,519	34,859,282	30,454,901	19.50%	5,938,486	
Plant Related							
	Property Insurance	-	-	-	23.77%	-	
Other							
	Affordable Housing Recapture	-	-	-			
	Regulatory Commitment	-	-	-			
	Counterparty Collateral	4,618,820	11,931,795	8,275,308			
	Other	10,000	510,000	260,000			
		4,628,820	12,441,795	8,535,308	0.00%	-	
Total Transmission Related Reserves		30,679,339	47,301,077	38,990,208		5,938,486	

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 Rtd	Details
40 Prepayments							To Line 45
Labor Related							
	Prepaid Federal Highway Use Tax	-	-	-	19.499%	-	
	Prepaid Information Technology Hardware/Software Maint	12,657,775	13,100,778	12,879,277	19.499%	2,511,366	
	Workman's Compensation	-	-	-	19.499%	-	
	Director's & Officer's Liability	-	-	-	19.499%	-	
	Excess General Liability	-	-	-	19.499%	-	
	Misc	2,015,363	1,911,713	1,963,538	19.499%	382,876	
Other							
	PA PUC Assessments	1,529,985	1,589,732	1,559,859	0.000%	-	
Plant Related							
	Property insurance	3,781,314	4,234,417	4,007,866	23.769%	952,620	
		19,984,437	20,836,640	20,410,539		3,846,862	



**Exec Summary**

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

**Reconciliation details**

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

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

	(AU) = AC Total Other Project PIS	(AV) = AE Composite Trans Deprec Rate	(AW) = AU * AV Depreciation Expense	(AX) = AE Accum Deprec	(AY) = AE Total Project X PIS	(AZ) = AE Composite Trans Deprec Rate	(BA) = AY * AZ Depreciation Expense	(BB) = AE Accum Deprec	(BC) = AF Total Brady PIS	(BD) = AF Composite Trans Deprec Rate	(BE) = BC * BD (BF) Depreciation Expense	(BF) = AF Accum Deprec	(BG) = AH Allegheny S5 PIS	(BH) = AH Composite Trans Deprec Rate	(BI) = BG * BH Depreciation Expense	(BJ) = AH Accum Deprec	(BK) = AI Beaver Valley PIS	(BL) = AI Composite Trans Deprec Rate	(BM) = BK * BL (BN) Depreciation Expense	(BN) = AI Accum Deprec	(BO) = AK Dravosburg-Elrama PIS	(BP) = AK Composite Trans Deprec Rate	(BQ) = BO * BP Depreciation Expense	(BR) = AK Accum Deprec	(BS) = AM B3012.2 PIS	(BT) = AM Composite Trans Deprec Rate	(BU) = BS * BT Depreciation Expense	(BV) = AM Accum Deprec	
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 AX + Col BB + Col BF + Col BJ + Col BN + Col BR + Col BV + Col BZ + Col CD + Col CH - goes to line 23 of the formula  
 Depreciation Expense = Col AW + Col BA + Col BE + Col BI + Col BM + Col BQ + Col BU + Col BY + Col CC + Col CG - goes to line 77 of the formula







(AC)	(AD)	(AE)	(AF)	(AG)	(AH)	(AI)	(AJ)	(AK)	(AL)	(AM)	(AN)	(AO)	(AP)	(AQ)	(AR)	(AS)	(AT)	Total
Accumulated Balance																		
Other Project PIS	Project X CWIP	Project X PIS	Brady PIS	Brady CWIP	Allegheny SS PIS	Beaver Valley w/o B3015.2 PIS	Beaver Valley w/o B3015.2 CWIP	Dravosburg-Eirama w/o B3012.2 PIS	Dravosburg-Eirama w/o B3012.2 CWIP	B3012.2 PIS	B3012.2 CWIP	B3015.2 PIS	B3015.2 CWIP	B1969 PIS	N/A N/A	B2689.1/B2689.2 PIS	N/A N/A	
(179,505)	-	262,950,645	155,913,693	-	3,158,242	17,139,049	4,065,039	1,169,501	7,204,948	90,673	995,705	5,428,672	2,059	10,675,843	-	-	-	6,736,837
169,942	-	262,950,645	155,913,693	-	3,158,242	17,198,032	4,131,993	1,229,476	7,650,636	90,673	995,905	5,374,423	2,059	10,675,843	-	-	-	6,736,837
1,537,794	-	262,950,645	155,913,693	-	3,158,242	17,212,671	4,045,842	1,988,106	7,894,060	90,673	967,855	5,332,450	2,059	10,675,843	-	-	-	6,736,837
1,159,223	-	262,950,645	155,913,693	-	3,158,242	17,095,514	4,112,739	1,928,381	8,366,187	90,673	967,855	5,393,653	2,059	10,675,843	-	-	-	6,736,837
2,676,801	-	262,950,645	155,913,693	-	3,158,242	17,187,184	4,114,002	2,137,346	8,295,587	90,673	967,907	5,398,474	2,059	10,675,843	-	-	-	6,736,837
27,773,485	-	262,950,645	155,913,693	-	3,158,242	17,191,802	4,138,798	2,020,717	8,783,082	90,673	968,064	5,398,209	2,059	10,675,843	-	-	-	6,736,837
29,116,630	-	262,950,645	155,913,693	-	3,158,242	17,312,445	4,078,283	6,984,876	3,636,741	90,673	968,307	5,341,331	2,059	10,675,843	-	-	-	6,736,837
29,547,938	-	262,950,645	155,913,693	-	3,158,242	17,312,445	4,227,392	7,044,888	3,632,808	90,673	968,307	5,342,663	2,992	10,675,843	-	-	-	6,736,837
29,110,724	-	262,950,645	155,913,693	-	3,158,242	17,340,095	4,227,959	7,053,419	3,676,555	90,673	968,457	5,342,663	2,992	10,675,843	-	-	-	6,736,837
29,946,729	-	262,950,645	155,913,693	-	3,158,242	17,374,857	(0)	6,998,246	0	90,673	(0)	5,342,663	0	10,675,843	-	-	-	6,736,837
30,803,085	-	262,950,645	155,913,693	-	3,158,242	17,667,676	(0)	7,281,554	0	90,673	(0)	5,342,663	0	10,675,843	-	-	-	6,736,837
37,224,527	-	262,950,645	155,913,693	-	3,158,242	17,667,676	(0)	7,805,176	0	90,673	(0)	5,345,163	0	10,675,843	-	-	-	6,736,837
18,257,448	-	262,950,645	155,913,693	-	3,158,242	17,335,640	2,867,080	4,726,976	4,549,276	90,673	674,489	5,363,207	1,569	10,675,843	-	-	-	493,291,918

(BW) = AO	(BX)	(BY) = BW * BX	(BZ)	(CA) = AO	(CB)	(CC) = CA * CB	(CD)	(CE) = AS	(CF)	(CG) = CE * CF	(CH)
B3015.2 PIS	Composite Trans Deprec Rate	Depreciation Expense	Accum Deprec	B1969 PIS	Composite Trans Deprec Rate	Depreciation Expense	Accum Deprec	B2689.1/B2689.2 PIS	Composite Trans Deprec Rate	Depreciation Expense	Accum Deprec
5,428,672	0.22%	11,939	89,335	10,675,843	0.22%	23,487	1,936,598	6,736,837	0.22%	14,821	192,674
5,374,423	0.22%	11,824	101,159	10,675,843	0.22%	23,487	1,960,085	6,736,837	0.22%	14,821	207,495
5,332,450	0.22%	11,731	112,890	10,675,843	0.22%	23,487	1,983,572	6,736,837	0.22%	14,821	222,316
5,393,653	0.22%	11,866	124,756	10,675,843	0.22%	23,487	2,007,059	6,736,837	0.22%	14,821	237,137
5,396,474	0.22%	11,872	136,629	10,675,843	0.22%	23,487	2,030,545	6,736,837	0.22%	14,821	251,958
5,398,209	0.22%	11,876	148,505	10,675,843	0.22%	23,487	2,054,032	6,736,837	0.22%	14,821	266,779
5,341,331	0.22%	11,751	160,256	10,675,843	0.22%	23,487	2,077,519	6,736,837	0.22%	14,821	281,600
5,342,663	0.22%	11,754	172,009	10,675,843	0.22%	23,487	2,101,006	6,736,837	0.22%	14,821	296,421
5,342,663	0.22%	11,754	183,763	10,675,843	0.22%	23,487	2,124,493	6,736,837	0.22%	14,821	311,242
5,342,663	0.22%	11,754	195,517	10,675,843	0.22%	23,487	2,147,980	6,736,837	0.22%	14,821	326,063
5,342,663	0.22%	11,754	207,271	10,675,843	0.22%	23,487	2,171,466	6,736,837	0.22%	14,821	340,884
5,345,163	0.22%	11,759	219,030	10,675,843	0.22%	23,487	2,194,953	6,736,837	0.22%	14,821	355,705
5,342,663	0.22%	11,754	230,784	10,675,843	0.22%	23,487	2,218,440	6,736,837	0.22%	14,821	370,526
5,363,207		141,449	160,146	10,675,843		281,842	2,077,519	6,736,837		177,852	281,600

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	\$	150,809,041
Results of Step 3		140,966,384
True up w/o interest	\$	9,842,657
1st year	\$	820,221

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).

Month	Yr	1/12 of Step 7	Interest 35.19a	Months	Interest	Refunds Owed
			0.2700%			
			Interest 35.19a			
			for and 35.19 b			
			March Current Yr			
Jun	Year 1	820,221	0.2700%	11.5	25,468	845,689
Jul	Year 1	820,221	0.2700%	10.5	23,253	843,475
Aug	Year 1	820,221	0.2700%	9.5	21,039	841,260
Sep	Year 1	820,221	0.2700%	8.5	18,824	839,045
Oct	Year 1	820,221	0.2700%	7.5	16,609	836,831
Nov	Year 1	820,221	0.2700%	6.5	14,395	834,616
Dec	Year 1	820,221	0.2700%	5.5	12,180	832,402
Jan	Year 2	820,221	0.2700%	4.5	9,966	830,187
Feb	Year 2	820,221	0.2700%	3.5	7,751	827,973
Mar	Year 2	820,221	0.2700%	2.5	5,536	825,758
Apr	Year 2	820,221	0.2700%	1.5	3,322	823,543
May	Year 2	820,221	0.2700%	0.5	1,107	821,329
Total		9,842,657				10,002,108
		Balance	Interest	Amort	Balance	
Jun	Year 2	10,002,108	0.2700%	848,209	9,190,904	
Jul	Year 2	9,190,904	0.2700%	848,209	8,357,483	
Aug	Year 2	8,357,483	0.2700%	848,209	7,531,839	
Sep	Year 2	7,531,839	0.2700%	848,209	6,703,966	
Oct	Year 2	6,703,966	0.2700%	848,209	5,873,857	
Nov	Year 2	5,873,857	0.2700%	848,209	5,041,507	
Dec	Year 2	5,041,507	0.2700%	848,209	4,206,910	
Jan	Year 3	4,206,910	0.2700%	848,209	3,370,059	
Feb	Year 3	3,370,059	0.2700%	848,209	2,530,949	
Mar	Year 3	2,530,949	0.2700%	848,209	1,689,573	
Apr	Year 3	1,689,573	0.2700%	848,209	845,925	
May	Year 3	845,925	0.2700%	848,209	(0)	
Total with interest				10,178,513		

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

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

	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)	(O)	(P)	(Q)	(R)	(S)	(T)	(U)	(V)	(W)	(X)	(Y)	(Z)	(AA)	(AB)	
	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	N/A N/A	B2689.1/B2689.2 PIS	B2689.1/B2689.2 Retirements	N/A N/A	
Dec	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Jan	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Feb	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Mar	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Apr	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
May	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Jun	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Jul	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Aug	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sep	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Oct	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Nov	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dec	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

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

	(AU) = AC Total Other Project PIS	(AV) Composite Trans Deprec Rate	(AW) = AU * AV Depreciation Expense	(AX) Accum Deprec	(AY) = AE Total Project X PIS	(AZ) Composite Trans Deprec Rate	(BA) = AY * AZ Depreciation Expense	(BB) Accum Deprec	(BC) = AF Total Brady PIS	(BD) Composite Trans Deprec Rate	(BE) = BC * BD (BF) Depreciation Expense	(BF) Accum Deprec	(BG) = AH Allegheny S5 PIS	(BH) Composite Trans Deprec Rate	(BI) = BG * BH Depreciation Expense	(BJ) Accum Deprec	(BK) = AI Beaver Valley PIS	(BL) Composite Trans Deprec Rate	(BM) = BK * BL (BN) Depreciation Expense	(BN) Accum Deprec	(BO) = AK Dravosburg-Elrama PIS	(BP) Composite Trans Deprec Rate	(BQ) = BO * BP (BR) Depreciation Expense	(BR) Accum Deprec	(BS) = AM B3012.2 PIS	(BT) Composite Trans Deprec Rate	(BU) = BS * BT Depreciation Expense	(BV) Accum Deprec	
DEC	0	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%	-	-
Feb	-	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%	-	-
Apr	-	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%	-	-
Jun	-	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%	-	-
Aug	-	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%	-	-
Oct	-	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%	-	-
Dec	-	0.22%	-	-	-	0.22%	-	-	-	-	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	-	0.22%	-	-
Total	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

13 mo. Avg accumulated depreciation = Col AX + Col BB + Col BF + Col BJ + Col BN + Col BR + Col BV + Col BZ + Col CD + Col CH  
 Depreciation Expense = Col AW + Col BA + Col BE + Col BI + Col BM + Col BQ + Col BU + Col BY + Col CC + Col CG

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

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

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









line #	Formula Line
1	165
2	155
3	162
4	
5	156

Details		Project B3015.2 CWP				Project B3015.2 PIS				Project B1969 PIS				Project B2689.1/B2689.2 PIS							
6	Schedule 12	Yes				Yes				Yes				Yes							
7	Life	No				43				43				43							
8	CIAC	No				No				No				No							
9	Increased ROE (Basis Points)	0				0				0				0							
10	FCR W base ROE	17.230%				17.230%				17.230%				17.230%							
11	FCR W increased ROE	17.230%				17.230%				17.230%				17.230%							
12	Investment					(84,009) Estimate - Attachment 6, Step 2, Column T, Total*				-				-							
13	Annual Depreciation Exp					160,146 Estimate - Attachment 6, Step 2, Column BZ, Total*				2,077,519 Estimate - Attachment 6, Step 2, Column CD, Total*				281,600 Estimate - Attachment 6, Step 2, Column CH, Total*							
14	13 monthly Avg	1,569 Estimate - Attachment 6, Step 2, Column AP, Avg mo*				5,363,207 Estimate - Attachment 6, Step 2, Column AD, Avg mo*				10,675,843 Estimate - Attachment 6, Step 2, Column AD, Avg mo*				6,736,637 Estimate - Attachment 6, Step 2, Column AD, Avg mo*							
	Invest Yr	Beginning	Depreciation	Ending	Revenue [(Beginning + Ending)/2] * Line	Beginning	Depreciation	Ending	Revenue [(Beginning + Ending)/2] * Line	Beginning	Depreciation	Ending	Revenue [(Beginning + Ending)/2] * Line	Beginning	Depreciation	Ending	Revenue [(Beginning + Ending)/2] * Line	Total	Incentive	Rev Credit	
16	FCR W base ROE	2006	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	\$ 2,057,913		\$ 2,057,913	
17	W increased ROE	2006	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	\$ 2,139,673	\$ 2,139,673		
18	FCR W base ROE	2007	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	\$ 8,631,952		\$ 8,631,952	
19	W increased ROE	2007	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	\$ 8,974,899	\$ 8,974,899		
20	FCR W base ROE	2008	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	\$ 16,570,447		\$ 16,570,447	
21	W increased ROE	2008	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	\$ 17,228,790	\$ 17,228,790		
22	FCR W base ROE	2009	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	\$ 19,434,118		\$ 19,434,118	
23	W increased ROE	2009	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	\$ 20,206,235	\$ 20,206,235		
24	FCR W base ROE	2010	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	\$ 32,949,773		\$ 32,949,773	
25	W increased ROE	2010	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	\$ 34,258,866	\$ 34,258,866		
26	FCR W base ROE	2011	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	\$ 43,177,771		\$ 43,177,771	
27	W increased ROE	2011	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	\$ 44,963,975	\$ 44,963,975		
28	FCR W base ROE	2012	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	\$ 48,814,052		\$ 48,814,052	
29	W increased ROE	2012	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	\$ 50,935,323	\$ 50,935,323		
30	FCR W base ROE	2013	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	\$ 56,228,866		\$ 56,228,866	
31	W increased ROE	2013	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	\$ 58,733,867	\$ 58,733,867		
32	FCR W base ROE	2014	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	\$ 58,667,750		\$ 58,667,750	
33	W increased ROE	2014	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	\$ 61,284,938	\$ 61,284,938		
34	FCR W base ROE	2015	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	\$ 57,919,866		\$ 57,919,866	
35	W increased ROE	2015	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	\$ 60,504,364	\$ 60,504,364		
36	FCR W base ROE	2016	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	\$ 63,104,493		\$ 63,104,493	
37	W increased ROE	2016	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	\$ 66,010,247	\$ 66,010,247		
38	FCR W base ROE	2017	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	\$ 67,080,937		\$ 67,080,937	
39	W increased ROE	2017	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	\$ 70,235,979	\$ 70,235,979		
40	FCR W base ROE	2018	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	\$ 66,088,387		\$ 66,088,387	
41	W increased ROE	2018	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	\$ 69,196,344	\$ 69,196,344		
42	FCR W base ROE	2019	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	\$ 65,806,140		\$ 65,806,140	
43	W increased ROE	2019	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	\$ 68,869,204	\$ 68,869,204		
44	FCR W base ROE	2020	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	\$ 69,214,928		\$ 69,214,928	
45	W increased ROE	2020	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	\$ 72,233,098	\$ 72,233,098		
46	FCR W base ROE	2021	1,569	-	1,569	270	5,363,207	160,146	5,203,060	910,302	10,675,843	2,077,519	8,598,324	1,660,503	6,736,637	281,600	6,455,237	1,136,520	\$ 72,082,671		\$ 72,082,671
47	W increased ROE	2021	1,569	-	1,569	270	5,363,207	160,146	5,203,060	910,302	10,675,843	2,077,519	8,598,324	1,660,503	6,736,637	281,600	6,455,237	1,136,520	\$ 75,055,947	\$ 75,055,947	
48	FCR W base ROE	2022	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	\$ -		\$ -	
49	W increased ROE	2022	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -		
50	FCR W base ROE	2023	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	\$ -		\$ -	
51	W increased ROE	2023	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -		
52	FCR W base ROE	2024	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	\$ -		\$ -	
53	W increased ROE	2024	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -		
54	FCR W base ROE	2025	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	\$ -		\$ -	
55	W increased ROE	2025	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -		
56	FCR W base ROE	2026	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	\$ -		\$ -	
57	W increased ROE	2026	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -		
58	---	---	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	\$ -		\$ -	
59	---	---	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	\$ 75,055,947		\$ 72,082,671	

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

(A)	(B)	(C)	(D)
Account Number	Depreciation Plant Base	Depreciation Rate	Depreciation Expense
Transmission Plant			
352-Major Structures	11,411,513	3.01	343,487
352-Minor Structures	24,833,182	2.53	628,279
353	458,878,193	3.42	15,693,634
354	77,789,866	1.6	1,244,638
355	68,295,751	2.47	1,686,905
356	140,847,991	2.09	2,943,723
357	81,125,145	1.82	1,476,478
358	152,307,705	1.88	2,863,385
359	10,404,585	1.87	194,566
Subtotal	1,025,893,931		27,075,094
General Plant			
390	175,059,735	3.33	5,829,489
391	30,878,354	20	6,175,671
391.1	6,364,439	5	318,222
392	65,758,825	9.1	5,984,053
393	1,431,679	3.33	47,675
394	30,853,051	4	1,234,122
395	1,853,700	5	92,685
396	3,582,340	6.1	218,523
397	71,475,963	6.67	4,767,447
398	207,266	5	10,363
Subtotal	387,465,351		24,678,250

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

A	B	C	D	E
<u>Impacts on Total Income Taxes</u>	<u>Source</u>	<u>Deficient or (Excess) ADIT Amortization</u>	<u>Tax Gross-up Percentage</u>	<u>Impact on Income Tax Allowance</u>
1 TCJA 2017 Excess Deferred Income Taxes To Be Flowed Back To Transmission Customers	Attachment 9.2, Line 7	\$ (4,361,574)	x 140.63%	= \$ (6,133,741)
2 TCJA 2017 Deficient Deferred Income Taxes To Be Recovered From Transmission Customers	Attachment 9.2, Line 9	1,908,025	x 140.63%	2,683,281
3 [Reserved for future tax rate changes]			x	-
4 Total Adjustments to Tax Expense (without Tax Gross-up)		<u>\$ (2,453,550)</u>		
5 <b>Total Impact on Tax Expense (with Tax Gross-up)</b>				<u>\$ (3,450,460)</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.

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 for TCJA 2017 amortization for the test period:

Federal Income Tax Rate	21.00%
State Income Tax Rate or Composite	9.99%
Federal Income Tax Deductible for State Purposes	0.00%
T	28.89%
T / (1-T)	40.63%
<b>Tax Gross-up Percentage (1 / (1-T))</b>	<b>140.63%</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
Note A	Note B	Note C	Note D	Note E	Note F	Note G	Note H	
<b>1 ACCOUNT 254:</b>								
2 Protected Plant-related (Excess) ADIT	TCJA-2017	ARAM	\$ (62,306,926)	\$ 2,213,070	\$ (60,093,856)	\$ 1,432,455	\$ (58,661,401)	
3 Unprotected Plant-related Deficient / (Excess) ADIT	TCJA-2017	ARAM	874,047	233,642	1,107,689	145,140	1,252,829	
4 Total Plant-related (Excess) ADIT	TCJA-2017	ARAM	\$ (61,432,879)	\$ 2,446,712	\$ (58,986,167)	\$ 1,577,595	\$ (57,408,572)	Col. F to 1-ADIT, Line 12C, Col H to 1-ADIT, Line 12B
5 Unprotected Non-plant-related (Excess) ADIT	TCJA-2017	3 Years	(8,351,935)	5,567,956	(2,783,979)	2,783,979	0	Col. F to 1-ADIT, Line 18C, Col H to 1-ADIT, Line 18B
6 [Reserved for future changes]			-	-	-	-	-	
7 <b>Total (Excess) ADIT (Account 254)</b>	TCJA-2017		\$ (69,784,814)	\$ 8,014,668	\$ (61,770,146)	\$ 4,361,574	\$ (57,408,571)	
<b>8 ACCOUNT 182.3:</b>								
9 Unprotected Non-plant-related Deficient ADIT	TCJA-2017	3 Years	\$ 5,724,074	(\$ 3,816,049)	\$ 1,908,025	(\$ 1,908,025)	\$ 0	Col. F to 1-ADIT, Line 20C, Col H to 1-ADIT, Line 20B
10 [Reserved for future changes]			-	-	-	-	-	
11 <b>Total (Excess) ADIT (Account 182.3)</b>	TCJA-2017		\$ 5,724,074	\$ (3,816,049)	\$ 1,908,025	\$ (1,908,025)	\$ 0	
<b>12 Net Deficient / (Excess) Deferred Taxes</b>			<b>\$ (64,060,740)</b>	<b>\$ 4,198,619</b>	<b>\$ (59,862,121)</b>	<b>\$ 2,453,550</b>	<b>\$ (57,408,571)</b>	
			From Attach. 9.3			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. Amounts in Column D based on the re-measurements on Attachment 9.3 or similar attachments for other changes in tax law. For TCJA-2017, amounts in Column D Lines 2, 3, 5, and 9 agree with amounts in Attachment 9.3 Lines 3-G, 3-H, 15-J, and 15-I, 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. 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.

**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.

**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.

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

A	B	C	D	E	F	G	H	I	J
Temporary Difference	Account 190, 281, 282 or 283	Cumulative Temporary Difference at Enactment of TCJA (Pre-tax)	ADIT Balance before TCJA Remeasurement	ADIT Balance after TCJA Remeasurement	Deficient or (Excess) ADIT Due to TCJA ( F = D - E )	Protected Deficient or (Excess) ADIT (Portion of F)	Unprotected Deficient or (Excess) ADIT (Portion of F)	Deficient ADIT Recorded to Account 182.3 (prior to tax gross-up)	Excess ADIT Recorded to Account 254 (prior to tax gross-up)
Note A	Note B	Note C	Note D	Note E	Note F	Note G	Note H	Note I	Note J
<b>Plant-related Items</b>									
1 Federal Method/Life		(454,770,922)	(156,231,523)	(93,924,597)	(62,306,926)	(62,306,926)	-		
2 Basis / Other Differences		(309,128,254)	2,238,291	1,364,244	874,047	-	874,047		
<b>3 Total Plant-related Excess Deferred Taxes</b>	<b>282</b>	<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	
<b>15 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>
<b>16 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.

# APPENDIX 2

**Formula Rate - Appendix A Estimate**

Notes

FERC Form 1 Page # or Instruction

2021

Shaded cells are input cells

**Allocators**

1	Transmission Wages Expense		p354.21.b	10,006,819
2	Total Wages Expense		p354.28.b	98,808,492
3	Less A&G Wages Expense		p354.27.b	47,489,572
4	Total		(Line 2 - 3)	51,318,920
5			(Line 1 / Line 4)	19.4993%
<b>Plant Allocation Factors</b>				
6	Total Plant In Service	(Note B)	Attachment 5	5,106,355,744
7	Total Accumulated Depreciation	(Note A)	Attachment 5	1,660,416,800
8	Net Plant		(Line 6 - Line 7)	3,445,938,944
9	Transmission Gross Plant		(Line 21)	1,239,561,631
10	<b>Gross Plant Allocator</b>		(Line 9 / Line 6)	<b>24.2749%</b>
11	Transmission Net Plant		(Line 33)	855,829,343
12	<b>Net Plant Allocator</b>		(Line 11 / Line 8)	<b>24.8359%</b>

**Plant Calculations**

<b>Plant In Service</b>				
13	Transmission Plant In Service	(Note B)	Attachment 5	1,040,232,373
14	New Transmission Plant Additions and Retirements only for Annual Estimate	(Note B)	Attachment 6, Cols H + J + K	42,637,386
15	<b>Total Transmission Plant In Service</b>		(Line 13 + Line 14)	<b>1,082,869,759</b>
16	General & Intangible		Attachment 5	803,577,806
17	Common Plant (Electric Only)	(Note A)	Attachment 5	-
18	Total General & Common		(Line 16 + Line 17)	803,577,806
19	Wage & Salary Allocation Factor		(Line 5)	19.4993%
20	<b>General &amp; Common Plant Allocated to Transmission</b>		(Line 18 * Line 19)	<b>156,691,872</b>
21	<b>TOTAL Transmission-Related Plant In Service</b>		(Line 15 + Line 20)	<b>1,239,561,631</b>
<b>Accumulated Depreciation</b>				
22	Transmission Accumulated Depreciation	(Note B)	Attachment 5	303,891,135
23	Accumulated Depreciation for Transmission Plant Additions Only for Estimate	(Note B)	Attachment 6, Col. O + Col. S + Col. W	507,809
24	<b>Total Transmission Accumulated Depreciation</b>		(Line 22 + Line 23)	<b>304,398,944</b>
25	Accumulated General Depreciation		Attachment 5	160,768,700
26	Accumulated Intangible Depreciation		Attachment 5	246,084,021
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)	406,852,721
30	Wage & Salary Allocation Factor		(Line 5)	19.4993%
31	<b>General &amp; Common Allocated to Transmission</b>		(Line 29 * Line 30)	<b>79,333,344</b>
32	<b>TOTAL Transmission-Related Accumulated Depreciation</b>		(Line 24 + Line 31)	<b>383,732,288</b>
33	<b>TOTAL Transmission-Related Net Property, Plant &amp; Equipment</b>		(Line 21 - Line 32)	<b>855,829,343</b>

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
			(167,576,757)
			(167,576,757)
<b>CWIP for Incentive Transmission Projects</b>			
36	CWIP Balance for Current Rate Year	(Note P)	Attachment 6, Col I
37	<b>Total CWIP for Incentive Transmission Projects</b>		
			(0)
			(0)
<b>Plant Held for Future Use</b>			
38		(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
			(6,797,308)
<b>Prepayments</b>			
40	Prepayments	(Note A)	Attachment 5
41	<b>Total Prepayments Allocated to Transmission</b>		(Line 40)
			3,978,982
			3,978,982
<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)
			630,053
			19.4993%
			122,856
			7,465,407
			7,588,263
<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)
			38,098,986
			12.5000%
			4,762,373
50	<b>TOTAL Adjustment to Rate Base</b>		(Lines 35 + 37 + 39 + 41 + 46 + 49)
			(158,044,448)
51	<b>Rate Base</b>		(Line 33 + Line 50)
			697,784,895



O&M			
<b>Transmission O&amp;M</b>			
52	Transmission O&M		12,870,934
53	Less Account 565	p321.112.b p321.96.b	-
54	Plus PJM Schedule 12 Charges billed to DLC and booked to Account 565	(Note N) PJM Data	-
55	Plus Net Transmission Lease Payments	(Note A) p200.4.c	-
56	<b>Transmission O&amp;M</b>	(Lines 52 - 53 + 54 + 55)	<b>12,870,934</b>
<b>Allocated General &amp; Common Expenses</b>			
57	Common Plant O&M	(Note A) p356	-
58	Total A&G	p323.197.b	128,747,915
59	Less PBOP Expense in Acct. 926 in Excess of Allowed Amount	Attachment 5	-
60	Less Property Insurance Account 924	p323.185.b	6,125,948
61	Less Regulatory Commission Expense Account 928	(Note E) p323.189.b	782,423
62	Less General Advertising Expense Account 930.1	p323.191.b	201,005
63	Less EPRI Dues	(Note D) p352-353	61,634
64	<b>General &amp; Common Expenses</b>	(Lines 57 thru 58) - Sum (Lines 59 to 63)	121,576,905
65	Wage & Salary Allocation Factor	(Line 5)	19.4993%
66	<b>General &amp; Common Expenses Allocated to Transmission</b>	(Line 64 * Line 65)	<b>23,706,619</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	6,125,948
71	General Advertising Exp Account 930.1	(Note F) Attachment 5	-
72	Total	(Line 70 + Line 71)	6,125,948
73	Net Plant Allocation Factor	(Line 12)	24.8359%
74	<b>A&amp;G Directly Assigned to Transmission</b>	(Line 72 * Line 73)	<b>1,521,433</b>
75	<b>Total Transmission O&amp;M</b>	(Lines 56 + 66 + 69 + 74)	<b>38,098,986</b>
Depreciation & Amortization Expense			
<b>Depreciation Expense</b>			
76	Transmission Depreciation Expense	Attachment 8, Col. (D)	27,075,094
77	New plant Depreciation Expense only for Estimate	(Note B) Attachment 6, Col. N + Col. R + Col. V	1,219,429
78	<b>Total Transmission Depreciation Expense</b>	(Line 76 + Line 77)	<b>28,294,524</b>
79	General Depreciation	Attachment 8, Col. (D)	24,678,250
80	Intangible Amortization	(Note A) p336.1.f	68,029,652
81	Total	(Line 79 + Line 80)	92,707,902
82	Wage & Salary Allocation Factor	(Line 5)	19.4993%
83	<b>General Depreciation Allocated to Transmission</b>	(Line 81 * Line 82)	<b>18,077,372</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)	19.4993%
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>46,371,895</b>
Taxes Other than Income			
90	Taxes Other than Income	Attachment 2	1,692,869
91	<b>Total Taxes Other than Income</b>	(Line 90)	<b>1,692,869</b>

**Return / Capitalization Calculations**

<b>Long Term Interest</b>				
92	Long Term Interest	(Note Q)	Attachment 5	57,907,826
93	Amortization of Debt Discount and Expense		p117.63.c	478,577
94	Amortization of Loss on Reacquired Debt		p117.64.c	2,027,613
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	781,779
98	<b>Total Long Term Debt Costs</b>		(Sum lines 92 to 94) - Line 95 - Line 96 + Line 97	61,195,795
99	<b>Preferred Dividends</b>	Enter Positive	p118.29.c	-
<b>Common Stock</b>				
100	Proprietary Capital		p112.16.c	1,616,015,630
101	Less Accumulated Other Comprehensive Income Account 219		p112.15.c	(1,283,277)
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))	1,617,298,907
<b>Capitalization</b>				
105	Long Term Debt			
106	Bonds		Attachment 5	1,395,000,000
107	Less Loss on Reacquired Debt	Enter Negative	p111.81.c	(15,200,779)
108	Plus Gain on Reacquired Debt		p113.61.c	-
109	<b>Total Long Term Debt</b>		Sum (Lines 105 to Line 108)	1,379,799,221
110	Preferred Stock		p112.3.c	
111	Common Stock		(Line 104)	1,617,298,907
112	<b>Total Capitalization</b>		(Sum Lines 109 to 111)	2,997,098,128
113	Debt %		(Line 109 / Line 112)	46.038%
114	Preferred %		(Line 110 / Line 112)	0.000%
115	Common %	(Note O)	(Line 111 / Line 112)	53.962%
116	Debt Cost		(Line 98 / Line 109)	0.0444
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)	0.0204
120	Weighted Cost of Preferred		(Line 114 * Line 117)	-
121	Weighted Cost of Common		(Line 115 * Line 118)	0.0615
122	<b>Total Return ( R )</b>		(Sum Lines 119 to 121)	<b>0.0819</b>
123	<b>Investment Return = Rate Base * Rate of Return</b>		(Line 51 * Line 122)	<b>57,173,153</b>

**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			9.9900%
126	p (percent of federal income tax deductible for state purposes)		Per State Tax Code	0.0000%
127	$T = 1 - \{[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)\} =$			28.8921%
128	$T / (1-T)$			40.6314%
<b>ITC Adjustment</b>				
129	Amortized Investment Tax Credit	(Note I)	Attachment 1	-
130	$1 / (1-T)$	Enter Negative	1 / (1 - Line 127)	140.6314%
131	Net Plant Allocation Factor		(Line 12)	24.8359%
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	(3,450,460)
133	<b>Income Tax Component = CIT = (T/1-T) * Investment Return * (1-(WCLTD/R)) =</b>		[Line 128 * Line 123 * (1 - (Line 119 / Line 122))]	17,441,226
134	<b>Total Income Taxes</b>		(Line 132 + Line 132a + Line 133)	<b>13,990,766</b>

**REVENUE REQUIREMENT**

<b>Summary</b>			
135	Net Property, Plant & Equipment	(Line 33)	855,829,343
136	Adjustment to Rate Base	(Line 50)	(158,044,448)
137	<b>Rate Base</b>	(Line 51)	<b>697,784,895</b>
138	O&M	(Line 75)	38,098,986
139	Depreciation & Amortization	(Line 89)	46,371,895
140	Taxes Other than Income	(Line 91)	1,692,869
141	Investment Return	(Line 123)	57,173,153
142	Income Taxes	(Line 133)	13,990,766
<b>143</b>	<b>Gross Revenue Requirement</b>	<b>(Sum Lines 138 to 142)</b>	<b>157,327,669</b>
<b>Adjustment to Remove Revenue Requirements Associated with Excluded Transmission Facilities</b>			
144	Transmission Plant In Service	(Line 13)	1,040,232,373
145	Excluded Transmission Facilities	(Note M) Attachment 5	-
146	Included Transmission Facilities	(Line 144 - Line 145)	1,040,232,373
147	Inclusion Ratio	(Line 146 / Line 144)	100.00%
148	Gross Revenue Requirement	(Line 143)	157,327,669
149	<b>Adjusted Gross Revenue Requirement</b>	(Line 147 * Line 148)	<b>157,327,669</b>
150	<b>Revenue Credits</b>	Attachment 3	<b>2,695,593</b>
<b>151</b>	<b>Net Revenue Requirement</b>	<b>(Line 149 - Line 150)</b>	<b>154,632,077</b>
<b>Net Plant Carrying Charge</b>			
152	Gross Revenue Requirement	(Line 143)	157,327,669
153	Net Transmission Plant	(Line 13 - Line 22)	736,341,238
154	Net Plant Carrying Charge	(Line 152 / Line 153)	21.3661%
155	Net Plant Carrying Charge without Depreciation	(Line 152 - Line 76) / Line 153	17.6892%
156	Net Plant Carrying Charge without Depreciation, Return, nor Income Taxes	(Line 152 - Line 76 - Line 123 - Line 133) / Line 153	8.0246%
<b>Net Plant Carrying Charge Calculation per 100 Basis Point increase in ROE</b>			
157	Gross Revenue Requirement Less Return and Taxes	(Line 143 - Line 141 - Line 142)	86,163,750
158	Increased Return and Taxes	Attachment 4	76,459,249
159	Net Revenue Requirement per 100 Basis Point increase in ROE	(Line 157 + Line 158)	162,622,999
160	Net Transmission Plant	(Line 13 - Line 22)	736,341,238
161	Net Plant Carrying Charge per 100 Basis Point increase in ROE	(Line 159 / Line 160)	22.0853%
162	Net Plant Carrying Charge per 100 Basis Point increase in ROE without Depreciation	(Line 159 - Line 76) / Line 160	18.4083%
163	<b>Net Revenue Requirement</b>	(Line 151)	<b>154,632,077</b>
164	True-up amount	Attachment 6	10,178,513
165	Plus any increased ROE calculated on Attachment 7 other than PJM Sch. 12 projects	Attachment 7	3,076,307
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>167,886,897</b>
<b>Network Zonal Service Rate</b>			
168	1 CP Peak	(Note L) Attachment 5	2,759.00
169	Rate (\$/MW-Year)	(Line 167 / Line 168)	60,850.63
<b>170</b>	<b>Network Service Rate (\$/MW/Year)</b>	<b>(Line 169)</b>	<b>60,850.63</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.

**END**

Line #	A	B End of Year Total	C Beg of Year Total	D Average	E Gas, Prod Or Other Related	F Only Transmission Related	G Plant Related	H Labor Related	I
1	ADIT-190 (enter negative) - line 43	(45,617,691)	(75,516,928)	(45,617,691)	(15,755,705)	-	-	(29,861,986)	
2	ADIT- 282 -- line 49	683,580,544	679,684,837	683,580,544	521,782,690	161,797,854	-	-	
3	ADIT- 283 -- line 62	73,366,580	98,936,614	73,366,580	14,909,492	-	4,252,135	54,204,963	
4	Subtotal -- Sum (line 1 + line 2 + line 3)	711,329,433	703,104,523	711,329,433	520,936,477	161,797,854	4,252,135	24,342,967	
5	Wages & Salary Allocator -- Appendix A line 5							19,499,93%	
6	Gross Plant Allocator -- Appendix A line 10						24,2749%		
7	Transmission Allocator					100.00%			
8	All other				0.00%				
9	ADIT	167,576,757				161,797,854	1,032,201	4,746,703	Enter Column B as a negative on Appendix A, line 34. (Column B = Sum of Columns F through H)

4,252,135 <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.

ADIT-190	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
10	Other regulatory assets/liabilities - Transmission plant	(37,152,849)	(38,606,164)	(37,152,849)		(37,152,849)			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	(15,019,756)	(15,617,750)	(15,019,756)		(15,019,756)			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, Line 4, Columns F and H)	57,408,572	58,986,167	57,408,572		57,408,572			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	23,249,924	23,898,422	23,249,924		23,249,924			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	(144,422,273)	(136,478,442)	(144,422,273)	(144,422,273)				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	(58,680,720)	(55,453,035)	(58,680,720)	(58,680,720)				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	168,485,019	177,798,284	168,485,019	168,485,019				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	68,457,739	72,241,834	68,457,739	68,457,739				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, Line 5, Columns F and H)	-	2,783,979	-	-	-			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	-	1,131,168	-	-	-			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, Line 9, Columns F and H)	-	(1,908,025)	-	-	-			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	-	(775,256)	-	-	-			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	699,664	669,812	699,664				699,664	Vacation pay earned and expensed for books, tax deduction when paid - employees in all functions
23	Reserve for Healthcare	462,274	404,489	462,274				462,274	Self insurance reserve expanded for books, tax deduction when paid - employees in all functions
24	Reserve for Compensated Absences	1,758,986	1,720,495	1,758,986				1,758,986	Vacation pay accrued and expensed for books, tax deduction when paid - employees in all functions
25	Accrued Pensions	17,573,240	39,887,986	17,573,240				17,573,240	Book accrual for pension contributions
26	Other Post-Employment Benefits Costs - OPEB	7,683,422	8,412,445	7,683,422				7,683,422	FAS postretirement benefit liability. Formerly referred to as FAS 106.

27	Reserve for Warwick Mine Liability	3,087,160	3,512,537	3,087,160	3,087,160				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	493,247	472,566	493,247	493,247				Book reserve related to environmental remediation for generation assets, tax deductible when paid
29	Bad Debt Reserve Amortization	6,062,898	8,578,719	6,062,898	6,062,898				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	355,987	276,467	355,987	355,987				Book sales & use tax estimate accrued and expensed, tax deduction when paid - relates to all functions
31	Provision for injuries and damages	1,009,870	1,313,746	1,009,870			1,009,870		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	2,087,454	293,392	2,087,454			2,087,454		Legal reserve expensed for books, tax deduction when paid - relates to all functions
34	Accrued Misc Reserves	5,198,719	4,386,898	5,198,719			5,198,719		Accrued miscellaneous items included in account 190.
35	Derivative Instruments	-	-	-	-				Unrecognized loss for derivative contracts. Loss recognized for tax when realized.
36	Deferred Credits	374,481	351,084	374,481	374,481				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	(681,192)	4,373,275	(681,192)	(681,192)				Includes tax related to transmission revenue to be refunded through future rates.
38	Operating Lease Right of Use (ROU)	6,063,124	7,131,904	6,063,124	6,063,124				Lease obligation recognized under ASC 842, not recognized for tax purposes until use of the leased property occurs.
39	Payroll Tax Deferral	1,071,779	2,143,558	1,071,779				1,071,779	Deferred payment of employer payroll tax expenses permitted by COVID legislation, tax deductible when paid.
40	Subtotal - p234 (Sum line 10 through line 39)	115,626,769	171,930,555	115,626,769	49,595,470	28,485,891	-	37,545,408	
41	Less FASB 109 Above if not separately removed	62,325,656	88,001,182	62,325,656	33,836,765	28,485,891	-	-	Includes amounts on Lines 10 - 21.
42	Less FASB 106 Above if not separately removed	7,683,422	8,412,445	7,683,422	-	-	-	7,683,422	Includes amount on Line 26.
43	Total = Line 40 - (Line 42 + Line 41)	45,617,691	75,516,928	45,617,691	15,758,705	-	-	29,861,986	

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	161,797,854	151,733,338	161,797,854		161,797,854			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	521,782,690	527,951,499	521,782,690	521,782,690				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	683,580,544	679,684,837	683,580,544	521,782,690	161,797,854	-	-	
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)	683,580,544	679,684,837	683,580,544	521,782,690	161,797,854	-	-	

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	4,252,135	4,798,044	4,252,135			4,252,135		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	1,086,912	972,519	1,086,912	1,086,912				Difference in book versus tax basis in partnership investments.
52	Regulatory Assets	7,759,456	9,375,123	7,759,456	7,759,456				Asset due to rate regulated capitalization of incurred costs that would otherwise be charge to expense.
53	Pension Regulatory Asset	52,445,967	74,938,529	52,445,967				52,445,967	Regulatory asset associated with adoption of FAS 158.
54	Compensated Absences	1,758,986	1,720,495	1,758,986				1,758,986	Current year vacation pay accrual
55	Other	-	-	-	-				IRS Cycle Adjustments and Reserve for Obsolescence.
56	Operating Lease Right of Use (ROU)	6,063,124	7,131,904	6,063,124	6,063,124				Asset recognized under ASC 842, not recognized for tax purposes.
57		-	-	-	-				
58		-	-	-	-				
59	Subtotal - p277 (Form 1-F filer: see note 6, below)	73,366,580	98,936,614	73,366,580	14,909,492	-	4,252,135	54,204,953	
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)	73,366,580	98,936,614	73,366,580	14,909,492	-	4,252,135	54,204,953	

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	639,008	
3 PA PURTA	line 13	841,129	
<b>4 Total Plant Related -- Sum of line 1 through line 3</b>		<b>1,480,137</b>	<b>24.2749%    \$    359,301</b>
		<b>Wages &amp; Salary Allocator</b>	
5 Federal Unemployment	line 4	29,078	
6 FICA	line 5	6,589,754	
7 PA Unemployment	line 18	9,121	
8 City of Pittsburgh	line 34	211,107	
<b>9 Total Labor Related-- Sum of line 5 through line 8</b>		<b>6,839,060</b>	<b>19.4993%    \$    1,333,567</b>
<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	54,353,183	
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	59,414	
18 WV Franchise	line 26	-	
19 WV Income	line 27	-	
20 Gross Receipts	line 32	-	
<b>21 Total Excluded</b>		<b>54,412,597</b>	<b>0.00%</b>
<b>22 Total (line 4 + line 9 + line 21)</b>		<b>62,731,794</b>	<b>\$    1,692,869</b>
<b>23 Total 'Other' Taxes included on p.114.14c</b>		<b>62,731,794</b>	
Difference (line 23-line 22) Note E		-	

Criteria for Allocation:

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

**Account 454 - Rent from Electric Property**

1 Rent from FERC Form No. 1 - Note 8		9,558,042
2 Rent from Electric Property - Transmission Related (Notes 3 & 8)		318,529
3		
4 Customer Choice - EGS Transmission	See Note 5	73,282,050
5 Other Electric Revenues	See Note 6	15,695,694
6 SECA Credits - Other EGS	See Note 7	-
7 Schedule 1A		724,715
8 Net revenues associated with Network Integration Transmission Service (NITS) for which the load is not included in the divisor (difference between NITS credits from PJM and PJM NITS charges paid by Transmission Owner) (Note 4)		1,521,480
9 PTP Serv revs for which the load is not included in the divisor received by TO		-
10 PJM Transitional Revenue Neutrality (Note 1)		-
11 PJM Transitional Market Expansion (Note 1)		-
12 Professional Services (Note 3)		-
13 Revenues from Directly Assigned Transmission Facility Charges (Note 2)		288,000
14 Rent or Attachment Fees associated with Transmission Facilities (Note 3)		-
15 Gross Revenue Credits	Sum Lines 7 to 14 + line 2	2,852,724
16 Less line 23	- line 23	(157,131)
17 Total Revenue Credits	line 15 + line 16	2,695,593
18 Revenues associated with lines 19 thru 23 are to be included in lines 1-14 and total of those revenues entered here		318,529
19 Income Taxes associated with revenues in line 18		92,030
20 One half margin (line 18 - line 19)/2		113,250
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.		48,148
22 Line 20 plus line 21		161,398
23 Line 18 less line 22		157,131

- 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	-	8,509,433
Joint pole attachments - cable	-	-
Joint tower attachments - transmission	318,529	-
Underground rentals	-	-
Microwave tower wireless rentals	-	-
Other rentals	-	-
Corporate headquarters sublease	-	-
Misc non-transmission services	-	-
Customer Commitment Services (Account 454.02 & 454.03)	-	1,048,609
<b>Total</b>	<b>318,529</b>	<b>9,558,042</b>
Account 456	Include	Exclude
Customer Choice - EGS transmission	-	73,282,050
Other electric revenues	-	15,695,694
SECA credits	-	-
Transmission Revenue - AES/APS (Accounts 456.1 & 456.11)	-	-
Transmission Revenue - Piney Fork	288,000	-
Transmission Revenue - Firm (Account 456.32)	1,521,480	-
Transmission Revenue - Non-Firm	-	-
xxxx		
xxxx		
xxxx		
xxxx		
<b>Total</b>	<b>1,809,480</b>	<b>88,977,743</b>

A	100 Basis Point increase in ROE and Income Taxes	Line 12 + Line 23	76,459,249
B	100 Basis Point increase in ROE		1.00%

**Return Calculation**

1	Rate Base	Appendix A, Line 51	697,784,895
2	Debt %	(Line 109 / Line 112)	46.0%
3	Preferred %	(Line 110 / Line 112)	0.0%
4	Common %	(Line 111 / Line 112)	54.0%
5	Debt Cost	(Line 98 / Line 109)	4.44%
6	Preferred Cost	(Line 99 / Line 110)	0.00%
7	Common Cost	Appendix A % plus 100 Basis Pts	12.40%
8	Weighted Cost of Debt	(Line 113 * Line 116)	0.0204
9	Weighted Cost of Preferred	(Line 114 * Line 117)	-
10	Weighted Cost of Common	(Line 115 * Line 118)	0.0669
11		(Sum Lines 119 to 121)	<b>0.0873</b>
12		(Line 51 * Line 122)	<b>60,938,551</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	9.99%
15	p (percent of federal income tax deductible for state purposes)	Appendix A, Line 126	0.00%
16	$T = 1 - \{[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)\} =$	Appendix A, Line 127	28.89%
17	$T / (1-T)$	Appendix A, Line 128	40.63%
<b>ITC Adjustment</b>			
18	Amortized Investment Tax Credit; enter negative	Attachment 1	-
19	$1/(1-T)$	1 / (1 - Line 127)	140.63%
20	Net Plant Allocation Factor	(Line 12)	24.8359%
21	<b>ITC Adjustment Allocated to Transmission</b>	(Line 129 * (1 + Line 130) * Line 131)	-
<b>Other Income Tax Adjustments</b>			
21a	Other Income Tax Adjustments	Appendix A, (Note S)	<b>(3,450,460)</b>
22	<b>Income Tax Component = CIT=(T/1-T) * Investment Return * (1-(WCLTD/R)) =</b>	Line 17*Line 12*(1-(Line 8/Line 11))	<b>18,971,158</b>
23	<b>Total Income Taxes</b>	<b>(Line 132 + Line 132a + Line 133)</b>	<b>15,520,698</b>

Plant in Service Worksheet

Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions					Details	
Calculation of Transmission Plant In Service			Source	Balance For True up	Balance for Estimate	
	December		p206.58.b	For 2020	996,230,126	
	January		Company Records	For 2021	996,117,325	
	February		Company Records	For 2021	997,198,068	
	March		Company Records	For 2021	998,450,242	
	April		Company Records	For 2021	998,375,127	
	May		Company Records	For 2021	999,982,428	
	June		Company Records	For 2021	1,029,907,037	
	July		Company Records	For 2021	1,031,313,526	
	August		Company Records	For 2021	1,031,779,015	
	September		Company Records	For 2021	1,031,321,390	
	October		Company Records	For 2021	1,032,733,522	
	November		Company Records	For 2021	1,033,809,497	
	December		p207.58.g	For 2021	1,040,232,373	1,040,232,373
13	<b>Transmission Plant In Service</b>				1,016,726,898	1,040,232,373
<b>Calculation of Distribution Plant In Service</b>			Source			
	December		p206.75.b	For 2020	3,076,685,101	
	January		Company Records	For 2021	3,084,129,487	
	February		Company Records	For 2021	3,099,632,716	
	March		Company Records	For 2021	3,114,186,315	
	April		Company Records	For 2021	3,124,844,032	
	May		Company Records	For 2021	3,140,769,938	
	June		Company Records	For 2021	3,153,267,061	
	July		Company Records	For 2021	3,195,645,275	
	August		Company Records	For 2021	3,210,456,442	
	September		Company Records	For 2021	3,220,898,132	
	October		Company Records	For 2021	3,213,200,897	
	November		Company Records	For 2021	3,231,218,256	
	December		p207.75.g	For 2021	3,262,545,565	3,262,545,565
	<b>Distribution Plant In Service</b>				3,163,652,247	3,262,545,565
<b>Calculation of Intangible Plant In Service</b>			Source			
	December		p204.5.b	For 2020	336,394,159	
	December		p205.5.g	For 2021	409,815,888	409,815,888
16	<b>Intangible Plant In Service</b>				373,105,024	409,815,888
<b>Calculation of General Plant In Service</b>			Source			
	December		p206.99.b	For 2020	379,452,438	
	December		p207.99.g	For 2021	393,761,918	393,761,918
16	<b>General Plant In Service</b>				386,607,178	393,761,918
<b>Calculation of Production Plant In Service</b>			Source			
	December		p204.46b	For 2020	-	
	January		Company Records	For 2021	-	
	February		Company Records	For 2021	-	
	March		Company Records	For 2021	-	
	April		Company Records	For 2021	-	
	May		Company Records	For 2021	-	
	June		Company Records	For 2021	-	
	July		Company Records	For 2021	-	
	August		Company Records	For 2021	-	
	September		Company Records	For 2021	-	
	October		Company Records	For 2021	-	
	November		Company Records	For 2021	-	
	December		p205.46.g	For 2021	-	-
	<b>Production Plant In Service</b>				-	-
<b>Calculation of Common Plant In Service</b>			Source			
	December (Electric Portion)		p356	For 2020	-	
	December (Electric Portion)		p356	For 2021	-	-
17	<b>Common Plant In Service</b>				-	-
6	<b>Total Plant In Service</b>			Sum of averages above	4,940,091,347	5,106,355,744

Accumulated Depreciation Worksheet

Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions				Details	
			Balance For True up	Balance for Estimate	
	<b>Calculation of Transmission Accumulated Depreciation</b>	Source			
	December	Prior year p219	For 2020	293,970,540	
	January	Company Records	For 2021	294,756,357	
	February	Company Records	For 2021	295,899,688	
	March	Company Records	For 2021	297,479,446	
	April	Company Records	For 2021	298,370,122	
	May	Company Records	For 2021	299,080,603	
	June	Company Records	For 2021	301,227,805	
	July	Company Records	For 2021	302,976,210	
	August	Company Records	For 2021	304,055,774	
	September	Company Records	For 2021	305,277,060	
	October	Company Records	For 2021	302,959,381	
	November	Company Records	For 2021	302,940,663	
	December	p219.25	For 2021	303,891,135	303,891,135
22	<b>Transmission Accumulated Depreciation</b>			300,221,906	303,891,135
	<b>Calculation of Distribution Accumulated Depreciation</b>	Source			
	December	Prior year p219.26	For 2020	906,612,443	
	January	Company Records	For 2021	911,673,875	
	February	Company Records	For 2021	916,791,184	
	March	Company Records	For 2021	922,347,407	
	April	Company Records	For 2021	927,956,151	
	May	Company Records	For 2021	933,888,133	
	June	Company Records	For 2021	937,165,478	
	July	Company Records	For 2021	941,249,457	
	August	Company Records	For 2021	946,544,984	
	September	Company Records	For 2021	951,933,944	
	October	Company Records	For 2021	940,144,304	
	November	Company Records	For 2021	945,054,564	
	December	p219.26	For 2021	949,672,944	949,672,944
	<b>Distribution Accumulated Depreciation</b>			933,156,528	949,672,944
	<b>Calculation of Intangible Accumulated Depreciation</b>	Source			
	December	Prior year p200.21.c	For 2020	210,988,726	
	December	p200.21c	For 2021	246,084,021	246,084,021
26	<b>Accumulated Intangible Depreciation</b>			228,536,374	246,084,021
	<b>Calculation of General Accumulated Depreciation</b>	Source			
	December	Prior year p219	For 2020	150,231,940	
	December	p219.28	For 2021	160,768,700	160,768,700
25	<b>Accumulated General Depreciation</b>			155,500,320	160,768,700
	<b>Calculation of Production Accumulated Depreciation</b>	Source			
	December	Prior year p219	For 2020	-	
	January	Company Records	For 2021	-	
	February	Company Records	For 2021	-	
	March	Company Records	For 2021	-	
	April	Company Records	For 2021	-	
	May	Company Records	For 2021	-	
	June	Company Records	For 2021	-	
	July	Company Records	For 2021	-	
	August	Company Records	For 2021	-	
	September	Company Records	For 2021	-	
	October	Company Records	For 2021	-	
	November	Company Records	For 2021	-	
	December	p219.20 thru 219.24	For 2021	-	-
	<b>Production Accumulated Depreciation</b>			-	-
	<b>Calculation of Common Accumulated Depreciation</b>	Source			
	December (Electric Portion)	p356	For 2020	-	
	December (Electric Portion)	p356	For 2021	-	-
28	<b>Common Plant Accumulated Depreciation (Electric Only)</b>			-	-
7	<b>Total Accumulated Depreciation</b>	Sum of averages above		1,617,415,128	1,660,416,800

**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	246,084,021	246,084,021		
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	630,053	630,053		
<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	68,029,652	68,029,652		
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	5,106,355,744			
<b>Plant In Service</b>							
13	Transmission Plant In Service		p207.58.g	1,040,232,373			
17	Common Plant (Electric Only)		p356	-			
<b>Accumulated Depreciation</b>							
22	Transmission Accumulated Depreciation		p219.25.c	303,891,135			

**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)			14,905,456	2,350,542	12,554,914	Prior Year
	Account 926 (Current Year)		p323.187.b	13,809,980	1,932,857	11,877,123	Current Year
	Change in PBOP Expense			(1,095,476)	(417,685)	(677,791)	
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		1,655,400				
4	Divide line 3 by the wage & salary allocator (Appendix A, line 5)		8,489,545				
5	Subtract line 4 from the Change in PBOP expense shown above		(8,907,230)				
6	Enter the result at line 5 on Appendix A, line 62 <u>ONLY</u> if it is positive; otherwise enter zero						This is the increase in PBOP expense permitted in the current year.
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	61,634	61,634		

**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	782,423	-	782,423	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	201,005	-	201,005	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 9.99%					

**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	201,005	-	201,005	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 \$	
	<b>Example</b>		
	A Total investment in substation	1,000,000	
	B Identifiable investment in Transmission (provide workpapers)	500,000	
	C Identifiable investment in Distribution (provide workpapers)	400,000	
	D Amount to be excluded (A x (C / (B + C)))	444,444	

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 Rtd	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	1,274,766	957,708	957,708			
	Accrued Payroll	2,413,861	2,074,759	2,074,759			
	Accrued Vacations	-	-	-			
	Accrued Compensated Absences	8,273,218	8,509,767	8,509,767			
	Accrued Legal Settlements	1,015,475	7,225,000	7,225,000			
	Incentive Compensation Accrual	-	-	-			
	Employee Benefits	13,073,199	16,092,048	16,092,048			
		26,050,519	34,859,282	34,859,282	19.50%	6,797,308	
Plant Related	Property Insurance	-	-	-			
		-	-	-	24.84%	-	
Other	Affordable Housing Recapture	-	-	-			
	Regulatory Commitment	-	-	-			
	Counterparty Collateral	4,618,820	11,931,795	11,931,795			
	Other	10,000	510,000	510,000			
		4,628,820	12,441,795	12,441,795	0.00%	-	
Total Transmission Related Reserves		30,679,339	47,301,077	47,301,077		6,797,308	

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 Rtd	Details
40 Prepayments						To Line 45	
Labor Related	Prepaid Federal Highway Use Tax	-	-	-	19.499%	-	
	Prepaid Information Technology Hardware/Software Maint	12,657,775	13,100,778	13,100,778	19.499%	2,554,557	
	Workman's Compensation	-	-	-	19.499%	-	
	Director's & Officer's Liability	-	-	-	19.499%	-	
	Excess General Liability	-	-	-	19.499%	-	
	Misc	2,015,363	1,911,713	1,911,713	19.499%	372,770	
Other	PA PUC Assessments	1,529,985	1,589,732	1,589,732	0.000%	-	
Plant Related	Property insurance	3,781,314	4,234,417	4,234,417	24.836%	1,051,655	
		19,984,437	20,836,640	20,836,640		3,978,982	

**Materials & Supplies**

Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions			Beg of year	End of Year	End of Year for Est. Average for Final
	Assigned to O&M	p227.6	1,293,344	630,053	630,053
	Stores Expense Undistributed	p227.16	-	-	-
42	Undistributed Stores Exp		1,293,344	630,053	630,053
45	Transmission Materials & Supplies	p227.8	9,278,007	7,465,407	7,465,407

**Adjustments to Transmission O&M**

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

**Facility Credits under Section 30.9 of the PJM OATT**

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

**PJM Load Cost Support**

Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions		1 CP Peak	Description & PJM Documentation
168	1 CP Peak	2,759	

**Other Income Tax Adjustments**

Attachment A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions			Total
	Amortization of Deficient or (Excess) Accumulated Deferred Income Taxes	Appendix A (Note S)	(3,450,460)
132a	Total Other Income Tax Adjustments		(3,450,460)

**Cost of Long Term Debt**

Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions					
92	Long Term Interest		Total Column F below	Amount	
105	Long Term Debt		Total Column E below	57,907,826	
				1,395,000,000	
	A	B	C	D	E
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
221	4.76% 1st Mort Bond due 02/03/2042	200,000,000	200,000,000	12	200,000,000
221	5.02% 1st Mort Bond due 02/04/2044	45,000,000	45,000,000	12	45,000,000
221	5.12% 1st Mort Bond due 02/04/2054	85,000,000	85,000,000	12	85,000,000
221	3.78% 1st Mort Bond due 03/02/2045	100,000,000	100,000,000	12	100,000,000
221	3.93% 1st Mort Bond due 03/02/2055	200,000,000	200,000,000	12	200,000,000
221	3.93% 1st Mort Bond due 07/15/2045	160,000,000	160,000,000	12	160,000,000
221	3.82% 1st Mort Bond due 10/03/2047	60,000,000	60,000,000	12	60,000,000
221	3.89% 1st Mort Bond due 02/01/2048	60,000,000	60,000,000	12	60,000,000
221	4.04% 1st Mort Bond due 02/01/2058	125,000,000	125,000,000	12	125,000,000
221	3.11% 1st Mort Bond due 05/05/2050	200,000,000	200,000,000	12	200,000,000
224					
224					
224					
224					
224					
224					
224					
224					
224					
224					
224					
224					
224					
224					
224					
224					
224					
	Total				1,395,000,000
	Note: The amount outstanding for debt retired during the year is the outstanding amount as of the last month it was outstanding.				57,907,826



**Exec Summary**

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

**Reconciliation details**

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

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

	(AU) = AC Total Other Project PIS	(AV) = AE Composite Trans Deprec Rate	(AW) = AU * AV Depreciation Expense	(AX) = AE Accum Deprec	(AY) = AE Total Project X PIS	(AZ) = AE Composite Trans Deprec Rate	(BA) = AY * AZ Depreciation Expense	(BB) = AE Accum Deprec	(BC) = AF Total Brady PIS	(BD) = AF Composite Trans Deprec Rate	(BE) = BC * BD (BF) Depreciation Expense	(BF) = AF Accum Deprec	(BG) = AH Allegheny S5 PIS	(BH) = AH Composite Trans Deprec Rate	(BI) = BG * BH Depreciation Expense	(BJ) = AH Accum Deprec	(BK) = AI Beaver Valley PIS	(BL) = AI Composite Trans Deprec Rate	(BM) = BK * BL (BN) Depreciation Expense	(BN) = AI Accum Deprec	(BO) = AK Dravosburg-Elrama PIS	(BP) = AK Composite Trans Deprec Rate	(BQ) = BO * BP Depreciation Expense	(BR) = AK Accum Deprec	(BS) = AM B3012.2 PIS	(BT) = AM Composite Trans Deprec Rate	(BU) = BS * BT Depreciation Expense	(BV) = AM Accum Deprec	
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 AX + Col BB + Col BF + Col BJ + Col BN + Col BR + Col BV + Col BZ + Col CD + Col CH - goes to line 23 of the formula  
 Depreciation Expense = Col AW + Col BA + Col BE + Col BI + Col BM + Col BQ + Col BU + Col BY + Col CC + Col CG - goes to line 77 of the formula





(AC)	(AD)	(AE)	(AF)	(AG)	(AH)	(AI)	(AJ)	(AK)	(AL)	(AM)	(AN)	(AO)	(AP)	(AQ)	(AR)	(AS)	(AT)	Total
Accumulated Balance																		
Other Project PIS	Project X CWIP	Project X PIS	Brady PIS	Brady CWIP	Allegheny SS PIS	Beaver Valley w/o B3015.2 PIS	Beaver Valley w/o B3015.2 CWIP	Dravosburg-Eirama w/o B3012.2 PIS	Dravosburg-Eirama w/o B3012.2 CWIP	B3012.2 PIS	B3012.2 CWIP	B3015.2 PIS	B3015.2 CWIP	B1969 PIS	N/A N/A	B2689.1/B2689.2 PIS	N/A N/A	
(179,505)	-	262,950,645	155,913,693	-	3,158,242	17,139,049	4,065,039	1,169,501	7,204,948	90,673	995,705	5,428,672	2,059	10,675,843	-	-	-	6,736,837
169,942	-	262,950,645	155,913,693	-	3,158,242	17,198,032	4,131,993	1,229,476	7,650,636	90,673	995,905	5,374,423	2,059	10,675,843	-	-	-	6,736,837
1,537,794	-	262,950,645	155,913,693	-	3,158,242	17,212,671	4,045,842	1,988,106	7,894,060	90,673	967,855	5,332,450	2,059	10,675,843	-	-	-	6,736,837
1,159,223	-	262,950,645	155,913,693	-	3,158,242	17,095,514	4,112,739	1,928,381	8,366,187	90,673	967,855	5,393,653	2,059	10,675,843	-	-	-	6,736,837
2,676,801	-	262,950,645	155,913,693	-	3,158,242	17,187,184	4,114,002	2,137,346	8,295,587	90,673	967,907	5,398,474	2,059	10,675,843	-	-	-	6,736,837
27,773,485	-	262,950,645	155,913,693	-	3,158,242	17,191,802	4,138,798	2,020,717	8,783,082	90,673	968,064	5,398,209	2,059	10,675,843	-	-	-	6,736,837
29,116,630	-	262,950,645	155,913,693	-	3,158,242	17,312,445	4,078,283	6,984,876	3,636,741	90,673	968,307	5,341,331	2,059	10,675,843	-	-	-	6,736,837
29,547,938	-	262,950,645	155,913,693	-	3,158,242	17,312,445	4,227,392	7,044,888	3,632,808	90,673	968,307	5,342,663	2,992	10,675,843	-	-	-	6,736,837
29,110,724	-	262,950,645	155,913,693	-	3,158,242	17,340,095	4,227,959	7,053,419	3,676,555	90,673	968,457	5,342,663	2,992	10,675,843	-	-	-	6,736,837
29,946,729	-	262,950,645	155,913,693	-	3,158,242	17,374,857	(0)	6,998,246	0	90,673	(0)	5,342,663	0	10,675,843	-	-	-	6,736,837
30,803,085	-	262,950,645	155,913,693	-	3,158,242	17,667,676	(0)	7,281,554	0	90,673	(0)	5,342,663	0	10,675,843	-	-	-	6,736,837
37,224,527	-	262,950,645	155,913,693	-	3,158,242	17,667,676	(0)	7,805,176	0	90,673	(0)	5,345,163	0	10,675,843	-	-	-	6,736,837
18,257,448	-	262,950,645	155,913,693	-	3,158,242	17,335,640	2,867,080	4,726,976	4,549,276	90,673	674,489	5,363,207	1,569	10,675,843	-	-	-	493,291,918

(BW) = AO	(BX)	(BY) = BW * BX	(BZ)	(CA) = AO	(CB)	(CC) = CA * CB	(CD)	(CE) = AS	(CF)	(CG) = CE * CF	(CH)
B3015.2 PIS	Composite Trans Deprec Rate	Depreciation Expense	Accum Deprec	B1969 PIS	Composite Trans Deprec Rate	Depreciation Expense	Accum Deprec	B2689.1/B2689.2 PIS	Composite Trans Deprec Rate	Depreciation Expense	Accum Deprec
5,428,672	0.22%	11,939	89,335	10,675,843	0.22%	23,487	1,936,598	6,736,837	0.22%	14,821	192,674
5,374,423	0.22%	11,824	101,159	10,675,843	0.22%	23,487	1,960,085	6,736,837	0.22%	14,821	207,495
5,332,450	0.22%	11,731	112,890	10,675,843	0.22%	23,487	1,983,572	6,736,837	0.22%	14,821	222,316
5,393,653	0.22%	11,866	124,756	10,675,843	0.22%	23,487	2,007,059	6,736,837	0.22%	14,821	237,137
5,396,474	0.22%	11,872	136,629	10,675,843	0.22%	23,487	2,030,545	6,736,837	0.22%	14,821	251,958
5,398,209	0.22%	11,876	148,505	10,675,843	0.22%	23,487	2,054,032	6,736,837	0.22%	14,821	266,779
5,341,331	0.22%	11,751	160,256	10,675,843	0.22%	23,487	2,077,519	6,736,837	0.22%	14,821	281,600
5,342,663	0.22%	11,754	172,009	10,675,843	0.22%	23,487	2,101,006	6,736,837	0.22%	14,821	296,421
5,342,663	0.22%	11,754	183,763	10,675,843	0.22%	23,487	2,124,493	6,736,837	0.22%	14,821	311,242
5,342,663	0.22%	11,754	195,517	10,675,843	0.22%	23,487	2,147,980	6,736,837	0.22%	14,821	326,063
5,342,663	0.22%	11,754	207,271	10,675,843	0.22%	23,487	2,171,466	6,736,837	0.22%	14,821	340,884
5,345,163	0.22%	11,759	219,030	10,675,843	0.22%	23,487	2,194,953	6,736,837	0.22%	14,821	355,705
5,342,663	0.22%	11,754	230,784	10,675,843	0.22%	23,487	2,218,440	6,736,837	0.22%	14,821	370,526
5,363,207		141,449	160,146	10,675,843		281,842	2,077,519	6,736,837		177,852	281,600

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	\$	150,809,041
Results of Step 3		140,966,384
True up w/o interest	\$	9,842,657
1st year	\$	820,221

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).

Month	Yr	1/12 of Step 7	Interest 35.19a	Months	Interest	Refunds Owed
			0.2700%			
			Interest 35.19a			
			for and 35.19 b			
			March Current Yr			
Jun	Year 1	820,221	0.2700%	11.5	25,468	845,689
Jul	Year 1	820,221	0.2700%	10.5	23,253	843,475
Aug	Year 1	820,221	0.2700%	9.5	21,039	841,260
Sep	Year 1	820,221	0.2700%	8.5	18,824	839,045
Oct	Year 1	820,221	0.2700%	7.5	16,609	836,831
Nov	Year 1	820,221	0.2700%	6.5	14,395	834,616
Dec	Year 1	820,221	0.2700%	5.5	12,180	832,402
Jan	Year 2	820,221	0.2700%	4.5	9,966	830,187
Feb	Year 2	820,221	0.2700%	3.5	7,751	827,973
Mar	Year 2	820,221	0.2700%	2.5	5,536	825,758
Apr	Year 2	820,221	0.2700%	1.5	3,322	823,543
May	Year 2	820,221	0.2700%	0.5	1,107	821,329
Total		9,842,657				10,002,108
		Balance	Interest	Amort	Balance	
Jun	Year 2	10,002,108	0.2700%	848,209	9,190,904	
Jul	Year 2	9,190,904	0.2700%	848,209	8,357,483	
Aug	Year 2	8,357,483	0.2700%	848,209	7,531,839	
Sep	Year 2	7,531,839	0.2700%	848,209	6,703,966	
Oct	Year 2	6,703,966	0.2700%	848,209	5,873,857	
Nov	Year 2	5,873,857	0.2700%	848,209	5,041,507	
Dec	Year 2	5,041,507	0.2700%	848,209	4,206,910	
Jan	Year 3	4,206,910	0.2700%	848,209	3,370,059	
Feb	Year 3	3,370,059	0.2700%	848,209	2,530,949	
Mar	Year 3	2,530,949	0.2700%	848,209	1,689,573	
Apr	Year 3	1,689,573	0.2700%	848,209	845,925	
May	Year 3	845,925	0.2700%	848,209	(0)	
Total with interest				10,178,513		

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

10,178,513

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.

Table with columns (A) through (AB) representing various project categories and months (Dec, Jan, Feb, Mar, Apr, May, Jun, Jul, Aug, Sep, Oct, Nov, Dec, Total). Rows include 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, N/A, B2689.1/B2689.2 PIS, B2689.1/B2689.2 Retirements, N/A.

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

Table with columns (AU) through (BV) representing various metrics like (AU)=AC, (AV)=AE, (AW)=AU\*AV, (AX)=AE, (AY)=AE, (AZ)=AE, (BA)=AY\*AZ, (BB)=AE, (BC)=AF, (BD)=AE, (BE)=BC\*BD, (BF)=AE, (BG)=AH, (BH)=AE, (BI)=BG\*BH, (BJ)=AE, (BK)=AI, (BL)=AE, (BM)=BK\*BL, (BN)=AE, (BO)=AK, (BP)=AE, (BQ)=BO\*BP, (BR)=AE, (BS)=AM, (BT)=AE, (BU)=BS\*BT, (BV)=AE.

13 mo. Avg accumulated depreciation = Col AX + Col BB + Col BF + Col BJ + Col BN + Col BR + Col BV + Col BZ + Col CD + Col CH
Depreciation Expense = Col AW + Col BA + Col BE + Col BI + Col BM + Col BQ + Col BU + Col BY + Col CC + Col CG

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

Must run App A to get this # 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.
\$ 167,886,897 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.
\$ 167,886,897



line #	Formula Line	
1	165 Plus any increased ROE calculated on Attachment 7 other than PJM Sch. 12 projects	\$ 3,076,307
Fixed Charge Rate (FCR) if not a CIAC		
2	155 Net Plant Carrying Charge without Depreciation	17.6892%
3	162 Net Plant Carrying Charge per 100 Basis Point Increase in ROE without Depreciation	18.4035%
4	Line B less Line A	0.7191%
5	156 Net Plant Carrying Charge without Depreciation, Return, nor Income Taxes	8.0246%

Beginning = 13 month Plant CWIP or Incentive Plant balance  
 Deprec = 13 month avg Accumulated Depreciation  
 Ending = Beginning - Deprec  
 Revenue = FCR \* Ending + Ending  
 Total = Sum of Revenue for Project CWIP and DTEP  
 Incentive = Total for "W Increased ROE" row  
 Revenue Credit = Total for "FCR W base ROE" row

Details	Duquesne Trans Enhancement Project CWIP					Duquesne Trans Enhancement Project PS					Brady CWP					Brady PIS					Allegheny S5 PIS									
	Yes					Yes					Yes					Yes					Yes									
6 Schedule 12	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No
7 CIAC	17.689%					17.689%					17.689%					17.689%					17.689%									
8 Increased ROE (Basis Points)	100					100					150					150					150									
9 FCR W base ROE	17.689%					17.689%					17.689%					17.689%					17.689%									
10 FCR W increased ROE	18.408%					18.408%					18.768%					18.768%					18.768%									
11 Annual Depreciation Exp	-					Estimate - Attachment 6, Step 2, Column D, Total*					-					Estimate - Attachment 6, Step 2, Column F, Total*					-									
12 Monthly Avg	-					85,753,371					-					34,892,162					885,976									
13 Revenue	-					262,950,644					-					155,913,694					3,158,242									
14 Revenue	-					Estimate - Attachment 6, Step 2, Column AG, Avg, most*					-					Estimate - Attachment 6, Step 2, Column AF, Avg, most*					-									
15 Invest Yr	Beginning					Beginning					Beginning					Beginning					Beginning									
16 FCR W base ROE	-					-					-					-					-									
17 W increased ROE	-					-					-					-					-									
18 FCR W base ROE	-					-					-					-					-									
19 W increased ROE	-					-					-					-					-									
20 FCR W base ROE	-					-					-					-					-									
21 W increased ROE	-					-					-					-					-									
22 FCR W base ROE	-					-					-					-					-									
23 W increased ROE	-					-					-					-					-									
24 FCR W base ROE	-					-					-					-					-									
25 W increased ROE	-					-					-					-					-									
26 FCR W base ROE	-					-					-					-					-									
27 W increased ROE	-					-					-					-					-									
28 FCR W base ROE	-					-					-					-					-									
29 W increased ROE	-					-					-					-					-									
30 FCR W base ROE	-					-					-					-					-									
31 W increased ROE	-					-					-					-					-									
32 FCR W base ROE	-					-					-					-					-									
33 W increased ROE	-					-					-					-					-									
34 FCR W base ROE	-					-					-					-					-									
35 W increased ROE	-					-					-					-					-									
36 FCR W base ROE	-					-					-					-					-									
37 W increased ROE	-					-					-					-					-									
38 FCR W base ROE	-					-					-					-					-									
39 W increased ROE	-					-					-					-					-									
40 FCR W base ROE	-					-					-					-					-									
41 W increased ROE	-					-					-					-					-									
42 FCR W base ROE	-					-					-					-					-									
43 W increased ROE	-					-					-					-					-									
44 FCR W base ROE	-					-					-					-					-									
45 W increased ROE	-					-					-					-					-									
46 FCR W base ROE	-					-					-					-					-									
47 W increased ROE	-					-					-					-					-									
48 FCR W base ROE	-					-					-					-					-									
49 W increased ROE	-					-					-					-					-									
50 FCR W base ROE	-					-					-					-					-									
51 W increased ROE	-					-					-					-					-									
52 FCR W base ROE	-					-					-					-					-									
53 W increased ROE	-					-					-					-					-									
54 FCR W base ROE	-					-					-					-					-									
55 W increased ROE	-					-					-					-					-									
56 FCR W base ROE	-					-					-					-					-									
57 W increased ROE	-					-					-					-					-									
58	-					-					-					-					-									
59	-					-					-					-					-									





line #	Formula Line
1	165
2	155
3	162
4	
5	156

Details		Project B3015.2 CWP				Project B3015.2 PIS				Project B1969 PIS				Project B2689.1/6269.2 PIS					
6	Schedule 12	Yes				Yes				Yes				Yes					
7	Life	No				43				43				43					
8	CIAC	No				No				No				No					
9	Increased ROE (Basis Points)	0				0				0				0					
10	FCR W base ROE	17.689%				17.689%				17.689%				17.689%					
11	FCR W increased ROE	17.689%				17.689%				17.689%				17.689%					
12	Investment					-				-				-					
13	Annual Depreciation Exp					301,307				2,359,361				459,452					
14	13 monthly Avg	0				5,342,663				10,675,843				6,736,637					
		Estimate - Attachment 6, Step 2, Column AP, Avg mo*				Estimate - Attachment 6, Step 2, Column T, Total*				Estimate - Attachment 6, Step 2, Column W, Total*				Estimate - Attachment 6, Step 2, Column Z, Total*					
		Estimate - Attachment 6, Step 2, Column AP, Avg mo*				Estimate - Attachment 6, Step 2, Column BZ, Total*				Estimate - Attachment 6, Step 2, Column CD, Total*				Estimate - Attachment 6, Step 2, Column CH, Total*					
		Estimate - Attachment 6, Step 2, Column AP, Avg mo*				Estimate - Attachment 6, Step 2, Column AD, Avg mo*				Estimate - Attachment 6, Step 2, Column AD, Avg mo*				Estimate - Attachment 6, Step 2, Column AD, Avg mo*					
15	Invest Yr																		
16	FCR W base ROE	2006																\$ 2,112,712	\$ -
17	W increased ROE	2006																\$ 2,198,602	\$ 2,198,602
18	FCR W base ROE	2007																\$ 8,861,807	\$ 8,861,807
19	W increased ROE	2007																\$ 9,222,078	\$ 9,222,078
20	FCR W base ROE	2008																\$ 17,011,692	\$ 17,011,692
21	W increased ROE	2008																\$ 17,703,291	\$ 17,703,291
22	FCR W base ROE	2009																\$ 19,951,618	\$ 19,951,618
23	W increased ROE	2009																\$ 20,762,737	\$ 20,762,737
24	FCR W base ROE	2010																\$ 33,827,173	\$ 33,827,173
25	W increased ROE	2010																\$ 35,202,394	\$ 35,202,394
26	FCR W base ROE	2011																\$ 44,327,527	\$ 44,327,527
27	W increased ROE	2011																\$ 46,203,960	\$ 46,203,960
28	FCR W base ROE	2012																\$ 50,113,894	\$ 50,113,894
29	W increased ROE	2012																\$ 52,342,319	\$ 52,342,319
30	FCR W base ROE	2013																\$ 57,726,142	\$ 57,726,142
31	W increased ROE	2013																\$ 60,357,691	\$ 60,357,691
32	FCR W base ROE	2014																\$ 60,229,981	\$ 60,229,981
33	W increased ROE	2014																\$ 62,979,373	\$ 62,979,373
34	FCR W base ROE	2015																\$ 59,462,181	\$ 59,462,181
35	W increased ROE	2015																\$ 62,177,233	\$ 62,177,233
36	FCR W base ROE	2016																\$ 64,784,867	\$ 64,784,867
37	W increased ROE	2016																\$ 67,637,402	\$ 67,637,402
38	FCR W base ROE	2017																\$ 68,867,197	\$ 68,867,197
39	W increased ROE	2017																\$ 72,181,613	\$ 72,181,613
40	FCR W base ROE	2018																\$ 67,848,217	\$ 67,848,217
41	W increased ROE	2018																\$ 71,113,170	\$ 71,113,170
42	FCR W base ROE	2019																\$ 67,558,455	\$ 67,558,455
43	W increased ROE	2019																\$ 70,776,246	\$ 70,776,246
44	FCR W base ROE	2020																\$ 71,058,013	\$ 71,058,013
45	W increased ROE	2020																\$ 74,228,643	\$ 74,228,643
46	FCR W base ROE	2021	1,569			5,363,207	160,146	5,203,060	934,542	10,675,843	2,077,519	8,598,324	1,704,719	6,736,637	281,600	6,455,237	1,166,784	\$ 74,002,120	\$ 74,002,120
47	W increased ROE	2021	1,569			5,363,207	160,146	5,203,060	934,542	10,675,843	2,077,519	8,598,324	1,704,719	6,736,637	281,600	6,455,237	1,166,784	\$ 77,125,588	\$ 77,125,588
48	FCR W base ROE	2022	0		0	5,342,663	301,307	5,041,356	918,423	10,675,843	2,359,361	8,316,482	1,679,791	6,736,637	459,452	6,277,385	1,151,063	\$ 72,031,416	\$ 72,031,416
49	W increased ROE	2022	0		0	5,342,663	301,307	5,041,356	918,423	10,675,843	2,359,361	8,316,482	1,679,791	6,736,637	459,452	6,277,385	1,151,063	\$ 75,107,723	\$ 75,107,723
50	FCR W base ROE	2023																\$ -	\$ -
51	W increased ROE	2023																\$ -	\$ -
52	FCR W base ROE	2024																\$ -	\$ -
53	W increased ROE	2024																\$ -	\$ -
54	FCR W base ROE	2025																\$ -	\$ -
55	W increased ROE	2025																\$ -	\$ -
56	FCR W base ROE	2026																\$ -	\$ -
57	W increased ROE	2026																\$ -	\$ -
58																		\$ -	\$ -
59																		\$ 75,107,723	\$ 72,031,416

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

(A)	(B)	(C)	(D)
Account Number	Depreciation Plant Base	Depreciation Rate	Depreciation Expense
Transmission Plant			
352-Major Structures	11,411,513	3.01	343,487
352-Minor Structures	24,833,182	2.53	628,279
353	458,878,193	3.42	15,693,634
354	77,789,866	1.6	1,244,638
355	68,295,751	2.47	1,686,905
356	140,847,991	2.09	2,943,723
357	81,125,145	1.82	1,476,478
358	152,307,705	1.88	2,863,385
359	10,404,585	1.87	194,566
Subtotal	1,025,893,931		27,075,094
General Plant			
390	175,059,735	3.33	5,829,489
391	30,878,354	20	6,175,671
391.1	6,364,439	5	318,222
392	65,758,825	9.1	5,984,053
393	1,431,679	3.33	47,675
394	30,853,051	4	1,234,122
395	1,853,700	5	92,685
396	3,582,340	6.1	218,523
397	71,475,963	6.67	4,767,447
398	207,266	5	10,363
Subtotal	387,465,351		24,678,250

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

A	B	C	D	E
<u>Impacts on Total Income Taxes</u>	<u>Source</u>	<u>Deficient or (Excess) ADIT Amortization</u>	<u>Tax Gross-up Percentage</u>	<u>Impact on Income Tax Allowance</u>
1 TCJA 2017 Excess Deferred Income Taxes To Be Flowed Back To Transmission Customers	Attachment 9.2, Line 7	\$ (4,361,574)	x 140.63%	= \$ (6,133,741)
2 TCJA 2017 Deficient Deferred Income Taxes To Be Recovered From Transmission Customers	Attachment 9.2, Line 9	1,908,025	x 140.63%	2,683,281
3 [Reserved for future tax rate changes]			x	-
4 Total Adjustments to Tax Expense (without Tax Gross-up)		<u>\$ (2,453,550)</u>		
5 <b>Total Impact on Tax Expense (with Tax Gross-up)</b>				<u>\$ (3,450,460)</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.

**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 for TCJA 2017 amortization for the test period:

Federal Income Tax Rate	21.00%
State Income Tax Rate or Composite	9.99%
Federal Income Tax Deductible for State Purposes	0.00%
T	28.89%
T / (1-T)	40.63%
<b>Tax Gross-up Percentage (1 / (1-T))</b>	<b>140.63%</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
Note A	Note B	Note C	Note D	Note E	Note F	Note G	Note H	
<b>1 ACCOUNT 254:</b>								
2 Protected Plant-related (Excess) ADIT	TCJA-2017	ARAM	\$ (62,306,926)	\$ 2,213,070	\$ (60,093,856)	\$ 1,432,455	\$ (58,661,401)	
3 Unprotected Plant-related Deficient / (Excess) ADIT	TCJA-2017	ARAM	874,047	233,642	1,107,689	145,140	1,252,829	
4 Total Plant-related (Excess) ADIT	TCJA-2017	ARAM	\$ (61,432,879)	\$ 2,446,712	\$ (58,986,167)	\$ 1,577,595	\$ (57,408,572)	Col. F to 1-ADIT, Line 12C, Col H to 1-ADIT, Line 12B
5 Unprotected Non-plant-related (Excess) ADIT	TCJA-2017	3 Years	(8,351,935)	5,567,956	(2,783,979)	2,783,979	0	Col. F to 1-ADIT, Line 18C, Col H to 1-ADIT, Line 18B
6 [Reserved for future changes]			-	-	-	-	-	
7 <b>Total (Excess) ADIT (Account 254)</b>	TCJA-2017		\$ (69,784,814)	\$ 8,014,668	\$ (61,770,146)	\$ 4,361,574	\$ (57,408,571)	
<b>8 ACCOUNT 182.3:</b>								
9 Unprotected Non-plant-related Deficient ADIT	TCJA-2017	3 Years	\$ 5,724,074	(\$ 3,816,049)	\$ 1,908,025	(\$ 1,908,025)	\$ 0	Col. F to 1-ADIT, Line 20C, Col H to 1-ADIT, Line 20B
10 [Reserved for future changes]			-	-	-	-	-	
11 <b>Total (Excess) ADIT (Account 182.3)</b>	TCJA-2017		\$ 5,724,074	\$ (3,816,049)	\$ 1,908,025	\$ (1,908,025)	\$ 0	
<b>12 Net Deficient / (Excess) Deferred Taxes</b>			<b>\$ (64,060,740)</b>	<b>\$ 4,198,619</b>	<b>\$ (59,862,121)</b>	<b>\$ 2,453,550</b>	<b>\$ (57,408,571)</b>	
			From Attach. 9.3			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. Amounts in Column D based on the re-measurements on Attachment 9.3 or similar attachments for other changes in tax law. For TCJA-2017, amounts in Column D Lines 2, 3, 5, and 9 agree with amounts in Attachment 9.3 Lines 3-G, 3-H, 15-J, and 15-I, 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. 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.

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.

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.

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

A	B	C	D	E	F	G	H	I	J
Temporary Difference	Account 190, 281, 282 or 283	Cumulative Temporary Difference at Enactment of TCJA (Pre-tax)	ADIT Balance before TCJA Remeasurement	ADIT Balance after TCJA Remeasurement	Deficient or (Excess) ADIT Due to TCJA ( F = D - E )	Protected Deficient or (Excess) ADIT (Portion of F)	Unprotected Deficient or (Excess) ADIT (Portion of F)	Deficient ADIT Recorded to Account 182.3 (prior to tax gross-up)	Excess ADIT Recorded to Account 254 (prior to tax gross-up)
<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 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		
<b>3 Total Plant-related Excess Deferred Taxes</b>	<b>282</b>	<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	
<b>15 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>
<b>16 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.

# APPENDIX 3

Duquesne Light Company  
 Summary of 2021 RTEP and Non-RTEP Transmission Plant Balances by Month

A	RTEP CWIP to date	
	At December 31, 2020	0
B	RTEP Plant in Service to Date	
	At December 31, 2020	262,950,643

C1	RTEP CWIP without AFUDC	Monthly Actual	Cumulative
	December 31 2020	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, 2021	0	0

C2	RTEP Plant in Service	Monthly Actual	Cumulative
	December 31, 2020	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, 2021	0	262,950,643

C3	Other Transmission to be placed in service 2021	(a)	(b)	(a)-(b)= (c)	Sub total Other	Brady	Beaver Valley	Dravosburg - Elrama	PJM Project	PJM Project	All
		<u>All Trans Cum</u>	<u>DTEP Cum</u>	<u>Other Trans Cum</u>	<u>Monthly</u>	<u>Alter.</u>	<u>w/o B3015.2</u>	<u>w/o B3012.2</u>	<u>b3015.2</u>	<u>b3012.2</u>	<u>other Trans</u>
	January	273,274.01	-	273,274.01	273,274.01	-	58,983	59,975	(52,250)	-	206,566.23
	February	1,354,016.84	-	1,354,016.84	1,080,742.83	-	14,639	758,630	(41,973)	-	349,447.15
	March	2,782,918.75	-	2,782,918.75	1,428,901.91	-	(117,157)	(59,725)	61,203	-	1,544,580.21
	April	2,799,188.66	-	2,799,188.66	16,269.91	-	91,671	208,965	2,822	-	(287,186.72)
	May	4,439,375.57	-	4,439,375.57	1,640,186.91	-	4,618	(116,629)	1,734	-	1,750,463.96
	June	34,363,984.05	-	34,363,984.05	29,924,608.48	-	120,643	4,964,160	(56,878)	-	24,896,683.68
	July	35,824,648.91	-	35,824,648.91	1,460,664.86	-	-	60,012	1,332	-	1,399,321.05
	August	36,375,288.74	-	36,375,288.74	550,639.83	-	27,650	8,531	-	-	514,459.05
	September	36,541,090.74	-	36,541,090.74	165,802.00	-	34,763	(55,173)	-	-	186,212.42
	October	40,082,795.76	-	40,082,795.76	3,541,705.02	-	292,819	283,308	-	-	2,965,578.42
	November	42,436,423.87	-	42,436,423.87	2,353,628.11	-	-	523,621	2,500	-	1,827,506.78
	December	49,428,953.59	-	49,428,953.59	6,992,529.72	-	106	3,823	(2,500)	-	6,991,100.82
	control----->	-	-	286,701,959.49	49,428,953.59	-	528,732.02	6,639,497.88	(84,009.36)	-	42,344,733.05



**Duquesne Light Company**  
**Cumulative Summary of 2021 RTEP Transmission Projects by Month**

RTEP Projects	Beginning Balance	Capital Expenditures	Transfers To in service	Ending CWIP
CWIP December 31, 2020				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, 2021	0	0	0	0
Total		0	0	

	Beginning Balance	Transfers From CWIP	Retirements	Ending Plant In Service
Plant in Service December 31, 2020				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, 2021	0	0	0	0
Total		0	0	

Duquesne Light Company

Duquesne Transmission Expansion Projects DTEP

FPN	Project	(A) 12/31/2020 Project To Date CWIP	(B) 31-Dec-20 Project To Date PIS	(C1) RTEP CWIP 2021												Total CWIP
				January	February	March	April	May	June	July	August	September	October	November	December	
<b>Eastern Area Development Project</b>																
05-1001	Arsenal	-	73,075,167	-	-	-	-	-	-	-	-	-	-	-	-	0
08-1000	Forced Cooling (Arsenal)	-	20,423,226	-	-	-	-	-	-	-	-	-	-	-	-	0
08-1002	Highland	-	56,570,584	-	-	-	-	-	-	-	-	-	-	-	-	0
08-1003	Logans Ferry	-	42,399,170	-	-	-	-	-	-	-	-	-	-	-	-	0
05-1004	Collier	-	1,876,970	-	-	-	-	-	-	-	-	-	-	-	-	0
05-1005	Brunot Island	-	19,984,825	-	-	-	-	-	-	-	-	-	-	-	-	0
08-1008	Wilmerding	-	2,025,231	-	-	-	-	-	-	-	-	-	-	-	-	0
08-1009	Pine Creek	-	5,610,124	-	-	-	-	-	-	-	-	-	-	-	-	0
08-1010	North	-	2,983,421	-	-	-	-	-	-	-	-	-	-	-	-	0
05-1011	Dravosburg	-	499,995	-	-	-	-	-	-	-	-	-	-	-	-	0
<b>Total Eastern Area Development</b>		-	225,448,713	-	-	-	-	-	-	-	-	-	-	-	-	0
<b>Western Area Development</b>																
05-1013	Hopewell	-	7,903,927	-	-	-	-	-	-	-	-	-	-	-	-	0
08-1014	Valley	-	4,028,685	-	-	-	-	-	-	-	-	-	-	-	-	0
08-1016	Ambridge	-	0	-	-	-	-	-	-	-	-	-	-	-	-	0
08-1017	Crescent	-	3,352,791	-	-	-	-	-	-	-	-	-	-	-	-	0
08-1018	Koppel Steel	-	1,018,620	-	-	-	-	-	-	-	-	-	-	-	-	0
08-1023	Legionville	-	6,360,449	-	-	-	-	-	-	-	-	-	-	-	-	0
08-1022	Sewickley	-	7,728,181	-	-	-	-	-	-	-	-	-	-	-	-	0
<b>Total Western Area Development</b>		-	30,392,654	-	-	-	-	-	-	-	-	-	-	-	-	0
<b>Other DTEP Projects</b>																
05-1006	Eirama	-	1,306,023	-	-	-	-	-	-	-	-	-	-	-	-	0
06-0026	Z-82 reconductor	-	5,803,253	-	-	-	-	-	-	-	-	-	-	-	-	0
08-1024	Plum Rem from DTEP	-	0	-	-	-	-	-	-	-	-	-	-	-	-	0
<b>Total Other DTEP Projects</b>		-	7,109,277	-	-	-	-	-	-	-	-	-	-	-	-	0
<b>New In 2010</b>																
10-0017	Eliminate Phillips SS	-	0	-	-	-	-	-	-	-	-	-	-	-	-	0
<b>Grand Total All DTEP Projects</b>		-	262,950,643	-	-	-	-	-	-	-	-	-	-	-	-	0
<b>Cumulative Balances by Month</b>		-		-	-	-	-	-	-	-	-	-	-	-	-	0
			262,950,643													

Duquesne Light Company

Duquesne Transmission Expansion Projects DTEP

		(C2) RTEP 2021 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
<b>Eastern Area Development Project</b>																	
05-1001	Arsenal	0	0	0	0	0	0	0	0	0	0	0	0	73,075,167	73,075,167	73,075,167	0
08-1000	Forced Cooling (Arsenal)	0	0	0	0	0	0	0	0	0	0	0	0	20,423,226	20,423,226	20,423,226	0
08-1002	Highland	0	0	0	0	0	0	0	0	0	0	0	0	56,570,584	56,570,584	56,570,584	0
08-1003	Logans Ferry	0	0	0	0	0	0	0	0	0	0	0	0	42,399,170	42,399,170	42,399,170	0
05-1004	Collier	0	0	0	0	0	0	0	0	0	0	0	0	1,876,970	1,876,970	1,876,970	0
05-1005	Brunot Island	0	0	0	0	0	0	0	0	0	0	0	0	19,984,825	19,984,825	19,984,825	0
08-1008	Wilmerding	0	0	0	0	0	0	0	0	0	0	0	0	2,025,231	2,025,231	2,025,231	0
08-1009	Pine Creek	0	0	0	0	0	0	0	0	0	0	0	0	5,610,124	5,610,124	5,610,124	0
08-1010	North	0	0	0	0	0	0	0	0	0	0	0	0	2,983,421	2,983,421	2,983,421	0
05-1011	Dravosburg	0	0	0	0	0	0	0	0	0	0	0	0	499,995	499,995	499,995	0
<b>Total Eastern Area Development</b>		0	0	0	0	0	0	0	0	0	0	0	0	225,448,713	225,448,713	225,448,713	0
<b>Western Area Development</b>																	
05-1013	Hopewell	0	0	0	0	0	0	0	0	0	0	0	0	7,903,927	7,903,927	7,903,927	0
08-1014	Valley	0	0	0	0	0	0	0	0	0	0	0	0	4,028,685	4,028,685	4,028,685	0
08-1016	Ambridge	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
08-1017	Crescent	0	0	0	0	0	0	0	0	0	0	0	0	3,352,791	3,352,791	3,352,791	(0)
08-1018	Koppel Steel	0	0	0	0	0	0	0	0	0	0	0	0	1,018,620	1,018,620	1,018,620	0
08-1023	Legionville	0	0	0	0	0	0	0	0	0	0	0	0	6,360,449	6,360,449	6,360,449	0
08-1022	Sewickley	0	0	0	0	0	0	0	0	0	0	0	0	7,728,181	7,728,181	7,728,181	0
<b>Total Western Area Development</b>		0	0	0	0	0	0	0	0	0	0	0	0	30,392,654	30,392,654	30,392,654	(0)
<b>Other DTEP Projects</b>																	
05-1006	Eirama	0	0	0	0	0	0	0	0	0	0	0	0	1,306,023	1,306,023	1,306,023	0
08-0026	Z-82 reconductor	0	0	0	0	0	0	0	0	0	0	0	0	5,803,253	5,803,253	5,803,253	0
08-1024	Plum Rem from DTEP	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>Total Other DTEP Projects</b>		0	0	0	0	0	0	0	0	0	0	0	0	7,109,277	7,109,277	7,109,277	0
<b>New In 2010</b>																	
10-0017	Eliminate Phillips SS	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>Grand Total All DTEP Projects</b>		0	0	0	0	0	0	0	0	0	0	0	0	262,950,643	262,950,643	262,950,643	(0)
<b>Cumulative Balances by Month</b>		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		

DUQUESNE LIGHT COMPANY  
FUNDING PROJECT NUMBER 05-1001 ARSENAL

Closed Posted/Cancelled	Total	AFUDC Debt	AFUDC Equity	In service Net CWIP	December CWIP Inc AFUDC	Net of AFUDC												Total	
						January	February	March	April	May	June	July	August	September	October	November	December		
<b>L0562</b>	<b>Arsenal S/S - 138 KV Line</b>																		
December 31, 2020 Balance	22,340,052.00	2,214.00	3,607	22,334,231	22,340,052														22,340,052
January				0		0													0
February				0			0												0
March				0				0											0
April				0					0										0
May				0						0									0
June				0							0								0
July				0								0							0
August				0									0						0
September				0										0					0
October				0											0				0
November				0												0			0
December				0													0		0
Final	22,340,052.00	2,214.00	3,607	22,334,231															22,340,052
<b>L0563</b>	<b>Arsenal S/S - 345 KV Line</b>																		
December 31, 2020 Balance	23,126,310.00	2,204.00	3,591	23,120,515	23,126,310														23,126,310
January				0		0													0
February				0			0												0
March				0				0											0
April				0					0										0
May				0						0									0
June				0							0								0
July				0								0							0
August				0									0						0
September				0										0					0
October				0											0				0
November				0												0			0
December	0.00			0													0		0
Final	23,126,310.00	2,204.00	3,591	23,120,515															23,126,310
<b>S0980</b>	<b>Arsenal S/S - 345KV Switchgear</b>																		
December 31, 2020 Balance	10,475,001.00	13,140.00	21,411	10,440,450	10,475,001														10,475,001
January				0		0													0
February				0			0												0
March				0				0											0
April				0					0										0
May				0						0									0
June				0							0								0
July				0								0							0
August				0									0						0
September				0										0					0
October				0											0				0
November				0												0			0
December				0													0		0
Final	10,475,001.00	13,140.00	21,411	10,440,450															10,475,001
<b>S0981</b>	<b>Arsenal S/S-345/138KV Autotransformer</b>																		
December 31, 2020 Balance	3,115,622.55	563.00	918	3,114,142	3,115,623														3,115,623
January				0		0													0
February				0			0												0
March				0				0											0
April				0					0										0
May				0						0									0
June				0							0								0
July				0								0							0
August	0.00			0									0						0
September				0										0					0
October				0											0				0
November				0												0			0
December				0													0		0
Final	3,115,622.55	563.00	918	3,114,142															3,115,623

DUQUESNE LIGHT COMPANY  
 FUNDING PROJECT NUMBER 05-1001 ARSENAL

Closed Posted/Cancelled	Total	AFUDC Debt	AFUDC Equity	In service Net CWIP	December CWIP Inc AFUDC	Net of AFUDC												Total	
						January	February	March	April	May	June	July	August	September	October	November	December		
<b>S1373</b>	<b>CARSON SS REP P &amp; S LINE PROT</b>																		
December 31, 2020 Balance	246,395.99	0.00	0	246,396	246,396														246,396
January				0		0													0
February				0			0												0
March				0				0											0
April				0					0										0
May				0						0									0
June				0							0								0
July				0								0							0
August				0									0						0
September				0										0					0
October				0											0				0
November				0												0			0
December				0													0		0
Final	246,395.99	0.00	0	246,396															246,396
<b>S0979</b>	<b>Arsenal S/S - 138 KV Ring</b>																		
December 31, 2020 Balance	10,405,106.70	24,119.00	39,301	10,341,687	10,405,107														10,405,107
January				0		0													0
February				0			0												0
March				0				0											0
April				0					0										0
May				0						0									0
June				0							0								0
July				0								0							0
August				0									0						0
September				0										0					0
October				0											0				0
November				0												0			0
December				0													0		0
Final	10,405,106.70	24,119.00	39,301	10,341,687															10,405,107
<b>S1372 Closed/Posted</b>	<b>OAKLAND SS REP PRIM &amp; SEC LINE PROT</b>																		
December 31, 2020 Balance	108,912.99	0.00	0	108,913	108,913														108,913
January				0															0
February				0															0
March				0				0											0
April				0															0
May				0															0
June				0															0
July				0															0
August				0															0
September				0															0
October				0															0
November				0															0
December				0															0
Final	108,912.99	0.00	0	108,913															108,913

DUQUESNE LIGHT COMPANY  
 FUNDING PROJECT NUMBER 05-1001 ARSENAL

Closed Posted/Cancelled	Total	AFUDC Debt	AFUDC Equity	In service Net CWIP	December CWIP Inc AFUDC	Net of AFUDC												Total
						January	February	March	April	May	June	July	August	September	October	November	December	
<b>L0647</b>	<b>304 loop @ ARSENAL SS</b>																	
Decemeber 31, 2020 Balance	2,012,837.83	153.00	353	2,012,332	2,012,332													2,012,332
January				0		0												0
February				0			0											0
March				0				0										0
April				0					0									0
May				0						0								0
June				0							0							0
July				0								0						0
August				0									0					0
September				0										0				0
October				0											0			0
November				0												0		0
December				0													0	0
Final	2,012,837.83	153.00	353	2,012,332														2,012,332
<b>S1520</b>	<b>CKT 304 PROT CHANGES @ COLLIER</b>																	
Decemeber 31, 2020 Balance	206,286.69	4.00	10	206,273	206,273													206,273
January				0		0												0
February				0			0											0
March				0				0										0
April				0					0									0
May				0						0								0
June				0							0							0
July				0								0						0
August				0									0					0
September				0										0				0
October				0											0			0
November				0												0		0
December				0													0	0
Final	206,286.69	4.00	10	206,273														206,273
<b>S1521</b>	<b>CKT 304 PROT CHANGES @ B I S S</b>																	
Decemeber 31, 2020 Balance	132,812.82	4.00	10	132,799	132,799													132,799
January				0		0												0
February				0			0											0
March				0				0										0
April				0					0									0
May				0						0								0
June				0							0							0
July				0								0						0
August				0									0					0
September				0										0				0
October				0											0			0
November				0												0		0
December				0													0	0
Final	132,812.82	4.00	10	132,799														132,799

DUQUESNE LIGHT COMPANY  
 FUNDING PROJECT NUMBER 05-1001 ARSENAL

	Total	AFUDC Debt	AFUDC Equity	In service Net CWIP	December CWIP Inc AFUDC	Net of AFUDC												Total	
						January	February	March	April	May	June	July	August	September	October	November	December		
<b>S1556 Collier SS Z67 Protection Changes</b>																			
December 31, 2020 Balance	0.00	0.00	0	0	0														0
January				0		0													0
February				0			0												0
March				0				0											0
April				0					0										0
May				0						0									0
June				0							0								0
July				0								0							0
August				0									0						0
September				0										0					0
October				0											0				0
November				0												0			0
December				0													0		0
Final	0.00	0.00	0	0															0
<b>S1745 (now FPN 08-1000) ARSENAL SS-MDACS Transferred to FPN 08-1000</b>																			
December 31, 2020 Balance	0.00	0.00	0	0	0														0
January				0		0													0
February				0			0												0
March				0				0											0
April				0					0										0
May				0						0									0
June				0							0								0
July				0								0							0
August				0									0						0
September				0										0					0
October				0											0				0
November				0												0			0
December				0													0		0
Final	0.00	0.00	0	0															0
<b>S1747 (now FPN 08-1000) ARSENAL SS-HPFF Forced Coolong System</b>																			
December 31, 2020 Balance	0.00	0.00	0	0	0														0
January				0		0													0
February				0			0												0
March				0				0											0
April				0					0										0
May				0						0									0
June				0							0								0
July				0								0							0
August				0									0						0
September				0										0					0
October				0											0				0
November				0												0			0
December				0													0		0
Final	0.00	0.00	0	0															0

DUQUESNE LIGHT COMPANY  
 FUNDING PROJECT NUMBER 05-1001 ARSENAL

**Closed Posted/Cancelled**

	Total	AFUDC Debt	AFUDC Equity	In service Net CWIP	December CWIP Inc AFUDC
<b>S1748(now FPN 08-1000) BI SS Upgrade Pumping Plant HPFFForced Cooling</b>					
Decemeber 31, 2020 Balance	0.00	0.00		0	0
January				0	
February				0	
March				0	
April				0	
May				0	
June				0	
July				0	
August				0	
September				0	
October				0	
November				0	
December				0	
Final	0.00	0.00	0	0	
<b>S1927 Correction for S0981 Auto Transformer</b>					
Decemeber 31, 2020 Balance	906,398.50	0.00	36	906,363	906,363
January				0	
February				0	
March				0	
April					
May					
June					
July					
August					
September					
October					
November					
December					
Final	906,398.50	0.00	36	906,363	
<b>L0808 Clean up journal 5135</b>					
Decemeber 31, 2020 Balance	0.00	0.00	0	0	
January				0	
February				0	
March				0	
April					
May					
June					
July					
August					
September					
October					
November					
December					
(Verified June 09 ) Total	0.00	0.00	0	0	

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



DUQUESNE LIGHT COMPANY  
 FUNDING PROJECT NUMBER 05-1001 ARSENAL

Closed Posted/Cancelled

	Total	AFUDC Debt	AFUDC Equity	In service Net CWIP	December CWIP Inc AFUDC	Net of AFUDC												Total		
						January	February	March	April	May	June	July	August	September	October	November	December			
Total all work orders	73,075,737.07	42,401.00	69,237	72,964,099																
Allowable Dec 2005 AFUDC		42,240.00	68,828	111,068																
Total allowable basis				73,075,167																
FPN 05-1001		December T.T.D. CWIP including AFUDC Monthly CWIP Net of AFUDC			0															0
				January		0														0
				February			0													0
				March				0												0
				April					0											0
				May						0										0
				June							0									0
				July								0								0
				August									0							0
				September										0						0
				October											0					0
				November												0				0
				December													0			0
		Total CWIP			0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
				January	73,075,167															73,075,167
		Additions 2011 (In Service)		February			0													0
				March				0												0
				April					0											0
				May						0										0
				June							0									0
				July								0								0
				August									0							0
				September										0						0
				October											0					0
				November												0				0
				December													0			0
		Total In Service			73,075,167	0	0	0	0	0	0	0	0	0	0	0	0	0	0	73,075,167
		FPN 05-1001 Total			73,075,167	0	0	0	0	0	0	0	0	0	0	0	0	0	0	73,075,167
																		Control Variance		0

08-1000

FPN 08-1000 HPFFMDAC& forced cooling	Total	Afunc Debt	Afunc Equity	Net Cwip	December	Net of AFUDC												Total		
					Inc AFUDC	January	February	March	April	May	June	July	August	September	October	November	December			
<b>331144 Arsenal SS provide forced cooling redundant station service</b>																				
Decemeber 31, 2020 Balance	200,976	0	0	200,976	200,976															
January	0			0		0														
February	0			0			0													
March	0			0				0												
April	0			0					0											
May	0			0						0										
June	0			0							0									
July	0			0								0								
August	0			0									0							
September	0			0										0						
October	0			0											0					
November	0			0												0				
December	0			0													0			
<b>Final</b>	<b>200,976</b>	<b>0</b>	<b>0</b>	<b>200,976</b>																
<b>331145 BI SS provide forced cooling redundant station service</b>																				
Decemeber 31, 2020 Balance	149,899	0	0	149,899	149,899															
January	0			0		0														
February	0			0			0													
March	0			0				0												
April	0			0					0											
May	0			0						0										
June	0			0							0									
July	0			0								0								
August	0			0									0							
September	0			0										0						
October	0			0											0					
November	0			0												0				
December	0			0													0			
<b>Final</b>	<b>149,899</b>	<b>0</b>	<b>0</b>	<b>149,899</b>																
<b>S2117 BI forced cooling Mid run Land Purchase</b>																				
Decemeber 31, 2020 Balance	149,869	101	334	149,434	149,434															
January	0			0		0														
February	0			0			0													
March	0			0				0												
April	0			0					0											
May	0			0						0										
June	0			0							0									
July	0			0								0								
August	0			0									0							
September	0			0										0						
October	0			0											0					
November	0			0												0				
December	0			0													0			
<b>Final</b>	<b>149,869</b>	<b>101</b>	<b>334</b>	<b>149,434</b>																

08-1000

FPN 08-1000 HPFFMDAC& forced cooling	Total	Afunc Debt	Afunc Equity	Net Cwip	December	Net of AFUDC												Total
					Inc AFUDC	January	February	March	April	May	June	July	August	September	October	November	December	
<b>S1745 ARSENAL SS-MDACS</b>																		
Decemeber 31, 2020 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	
<b>Final</b>	<b>2,600,972</b>	<b>0</b>	<b>0</b>	<b>2,600,972</b>													<b>0</b>	
<b>S1747 ARSENAL SS-HPFF Forced Coolong System</b>																		
Decemeber 31, 2020 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	
<b>Verified Jan 31, 2015</b>	<b>17,258,647</b>	<b>8,935.00</b>	<b>29,417.00</b>	<b>17,220,295</b>													<b>0</b>	
<b>S1748 BI SS Upgrade Pumping Plant HPFFForced Cooling</b>																		
Decemeber 31, 2020 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	
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	
<b>Final</b>	<b>97,036</b>	<b>0</b>	<b>0</b>	<b>97,036</b>													<b>0</b>	

08-1000

FPN 08-1000 HPFFMDAC& forced cooling	Total	Afunc Debt	Afunc Equity	Net Cwip	December	Net of AFUDC												Total	
					Cwip	Inc AFUDC	January	February	March	April	May	June	July	August	September	October	November		December
<b>A2145 MDACS &amp; Forced Communications</b>																			
December 31, 2020 Balance	4,665	15	36	4,614	4,614														
January	0			0															
February	0			0			0												
March	0			0				0											
April	0			0					0										
May	0			0						0									
June	0			0							0								
July	0			0								0							
August	0			0									0						
September	0			0										0					
October	0			0											0				
November	0			0												0			
December	0			0													0		
<b>Final</b>	<b>4,665</b>	<b>15</b>	<b>36</b>	<b>4,614</b>															
<b>Total</b>	<b>20,462,064</b>	<b>9,051</b>	<b>29,787</b>	<b>20,423,226</b>															
Total all work orders	20,462,064	9,051	29,787	20,423,226	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Allowable Dec 2005 AFUDC		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total allowable basis	20,462,064	9,051	29,787	20,423,226															
FPN 05-1001					0														0
December P.T.D. CWIP including AFUDC					0														0
Monthly Cwip net of AFUDC																			0
January																			0
February							0												0
March								0											0
April									0										0
May										0									0
June											0								0
July												0							0
August													0						0
September														0					0
October															0				0
November																0			0
December																	0		0
Total CWIP					0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
					20,423,226														20,423,226
January							0												0
February								0											0
March									0										0
April										0									0
May											0								0
June												0							0
July													0						0
August														0					0
September															0				0
October																0			0
November																	0		0
December																		0	0
Total In Service					20,423,226	0	0	0	0	0	0	0	0	0	0	0	0	0	20,423,226
FPN 05-1001 Total					20,423,226	0	0	0	0	0	0	0	0	0	0	0	0	0	20,423,226
																			Control Variance
																			20,423,226.03
																			0

DUQUESNE LIGHT COMPANY  
 FUNDING PROJECT NUMBER 08-1002 HIGHLAND

					December inc allow 2005 afudc	January	February	March	April	May	June	July	August	September	October	November	December	Total	
<b>L0564 Highland S/S - 69/138 KV Line</b>																			
	<u>Charges</u>	<u>AFUDC Debt</u>	<u>AFUDC Equity</u>	<u>Net CWIP</u>															
<b>31-Dec-20</b>	18,056,234	2,853	4,648	18,048,733	<b>18,056,234</b>														18,056,234
January	0			0		0													0
February	0			0			0												0
March	0			0				0											0
April	0			0					0										0
May	0			0						0									0
June	0			0							0								0
July	0			0								0							0
August	0			0									0						0
September	0			0										0					0
October	0			0											0				0
November	0			0												0			0
December	0			0													0		0
<b>Final</b>	18,056,234	2,853	4,648	18,048,733															18,048,733
<b>L0565 Highland S/S - 69/345 KV Line</b>																			
	<u>Charges</u>	<u>AFUDC Debt</u>	<u>AFUDC Equity</u>	<u>Net CWIP</u>															
<b>31-Dec-20</b>	32,337,816	2,508	4,087	32,331,221	<b>32,337,816</b>														32,337,816
January	0			0		0													0
February	0			0			0												0
March	0			0				0											0
April	0			0					0										0
May	0			0						0									0
June	0			0							0								0
July	0			0								0							0
August	0			0									0						0
September	0			0										0					0
October	0			0											0				0
November	0			0												0			0
December	0			0													0		0
<b>Verified april 2014</b>	32,337,816	2,508	4,087	32,331,221															32,331,221
<b>S0982 Highland S/S - Conversion to 138 KV</b>																			
	<u>Charges</u>	<u>AFUDC Debt</u>	<u>AFUDC Equity</u>	<u>Net CWIP</u>															
<b>31-Dec-20</b>	4,085,094	42	53	4,084,999	<b>4,085,094</b>														4,085,094
January	0			0		0													0
February	0			0			0												0
March	0			0				0											0
April	0			0					0										0
May	0			0						0									0
June	0			0							0								0
July	0			0								0							0
August	0			0									0						0
September	0			0										0					0
October	0			0											0				0
November	0			0												0			0
December	0			0													0		0
<b>Final</b>	4,085,094	42	53	4,084,999															4,084,999

DUQUESNE LIGHT COMPANY  
 FUNDING PROJECT NUMBER 08-1002 HIGHLAND

					December inc allow 2005 afudc	January	February	March	April	May	June	July	August	September	October	November	December	Total	
<b>S0983 Highland S/S - Conversion to 138 KV</b>																			
	<u>Charges</u>	<u>AFUDC Debt</u>	<u>AFUDC Equity</u>	<u>Net CWIP</u>															
	31-Dec-20	1,400,207	4	6	1,400,197	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
<b>Final</b>	1,400,207	4	6	1,400,197															1,400,207
<b>S2047 Highland S/S Install 345kv Motorized Switch</b>																			
	<u>Charges</u>	<u>AFUDC Debt</u>	<u>AFUDC Equity</u>	<u>Net CWIP</u>															
	31-Dec-20	303,582	0	0	303,582	303,582													
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>	303,582	0	0	303,582															303,582
<b>S2048 Highland S/S Increase 138kv Capacity</b>																			
	<u>Charges</u>	<u>AFUDC Debt</u>	<u>AFUDC Equity</u>	<u>Net CWIP</u>															
	31-Dec-20	21,830	0	0	21,830	21,830													
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>	21,830	0	0	21,830															21,830

DUQUESNE LIGHT COMPANY  
 FUNDING PROJECT NUMBER 08-1002 HIGHLAND

S2052	Charges	AFUDC		Net CWIP	December inc allow 2005 afudc	January	February	March	April	May	June	July	August	September	October	November	December	Total
		Debt	Equity															
	<b>Arsenal SS 308 Line terminal (@ logans Ferry)</b>																	
	31-Dec-20	365,822	0	0	365,822	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
<b>Final</b>		365,822	0	0	365,822													0
<b>Total</b>		<b>56,570,584</b>	<b>5,407</b>	<b>8,794</b>	<b>56,556,383</b>													
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													
						January	0											0
						February		0										0
						March			0									0
						April				0								0
						May					0							0
						June						0						0
						July							0					0
						August								0				0
						September									0			0
						October										0		0
						November											0	0
						December											0	0
	Total In Service				56,570,584	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total				56,570,584	0	0	0	0	0	0	0	0	0	0	0	0	0
																		Control Variance
																		56,570,584
																		0







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

Closed posted  
 In service

Closed Posted/cancelled

	Charges	AFUDC Debt	AFUDC Equity	Net CWIP	December Bal Inc AFUDC	January	February	March	April	May	June	July	August	September	October	November	December	Total
<b>L0729</b>	<b>Trf Z59 from L0684</b>																	
December 31, 2020	362,364.00	-	-	362,364.00	362,364													
January																		
February																		
March *xfer to COR unitization								0										
April																		
May																		
June											0							
July												0						
August													0					
September														0				
October															0			
November																		
December																		
<b>Final</b>	362,364.00	-	-	362,364.00														
<b>L0730</b>	<b>Trf Z51 from L0684</b>																	
December 31, 2020	338,487.00	-	-	338,487.00	338,487													
January																		
February																		
March *xfer to COR unitization								0										
April 98951.to cor in april																		
May																		
June											0							
July												0						
August													0					
September														0				
October															0			
November																		
December																		
<b>Final</b>	338,487.00	-	-	338,487.00														
<b>L0731</b>	<b>Trf Z52 from L0684</b>																	
December 31, 2020	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																0		
December																		
<b>Final</b>	899,335.00	-	-	899,335.00														
<b>L0732</b>	<b>Trf Z53 from L0684</b>																	
December 31, 2020	497,068.00	-	-	497,068.00	497,068													
January																		
February																		
March								0										
April																		
May																		
June											0							
July												0						
August													0					
September														0				
October															0			
November																		
December																		
<b>Final</b>	497,068.00	-	-	497,068.00														
<b>L0733</b>	<b>Trf Z54 from L0684</b>																	
December 31, 2020	763,326.00			763,326.00	763,326													
January						0												
February							0											
March								0										
April									0									
May																		
June											0							
July												0						
August													0					
September														0				
October															0			
November																		
December																		
<b>Final</b>	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		Charges	AFUDC Debt	AFUDC Equity	Net CWIP	December Bal Inc AFUDC	January	February	March	April	May	June	July	August	September	October	November	December	Total
<b>L0734</b>		<b>Trf Z58 from L0684</b>																	
December 31, 2020		198,034.00			198,034.00	198,034													
January																			
February																			
March																			
April																			
May																			
June												0							
July													0						
August														0					
September															0				
October																0			
November																	0		
December																		0	
<b>Final</b>		198,034.00			198,034.00														
<b>L0735</b>		<b>Trf Z152 from L0684</b>																	
December 31, 2020		702,226.00			702,226.00	702,226													
January							0												
February								0											
March									0										
April										0									
May											0								
June												0							
July													0						
August														0					
September															0				
October																0			
November																	0		
December																		0	
<b>Final</b>		702,226.00			702,226.00														
<b>L0736</b>		<b>Retire Colfax Highland</b>																	
December 31, 2020																			
January																			
February																			
March																			
April																			
May																			
June																			
July																			
August																			
September																			
October																			
November																			
December																			
<b>Final Total</b>																			
<b>S1545</b>		<b>Ckt Z55 Rep Protection Cheswick SS</b>																	
December 31, 2020		55,734.31			55,734.31	55,734													
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>		55,734.31			55,734.31														
<b>S1714</b>		<b>Cheswick Sub Install Relay protection</b>																	
December 31, 2020		7,854.24			7,854.24	7,854													
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>		7,854.24			7,854.24														

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

Closed posted  
 In service

Closed Posted/cancelled					December	January	February	March	April	May	June	July	August	September	October	November	December	Total
Charges	AFUDC Debt	AFUDC Equity	Net CWIP	December Bal Inc AFUDC														
<b>S1731 BI SS Auto Transformer Capital Spare (no longer DTEP)</b>																		
December 31, 2020	-	-	-	0														0
January	-	-	-	-		0												0
February	-	-	-	-			0											0
March	-	-	-	-				0										0
April	-	-	-	-					0									0
May	-	-	-	-						0								0
June	-	-	-	-							0							0
July	-	-	-	-								0						0
August	-	-	-	-									0					0
September	-	-	-	-										0				0
October	-	-	-	-											0			0
November	-	-	-	-												0		0
December	-	-	-	-													0	0
<b>Repointed to non DTEP FPN</b>																		
<b>S1732 Cheswick Wvd SS- Capital Spare Auto (no Longer DTEP)</b>																		
December 31, 2020	-	-	-	0														0
January	-	-	-	-		0												0
February	-	-	-	-			0											0
March	-	-	-	-				0										0
April	-	-	-	-					0									0
May	-	-	-	-						0								0
June	-	-	-	-							0							0
July	-	-	-	-								0						0
August	-	-	-	-									0					0
September	-	-	-	-										0				0
October	-	-	-	-											0			0
November	-	-	-	-												0		0
December	-	-	-	-													0	0
<b>Repointed to non DTEP FPN</b>																		
<b>S1737 Illinois SS upgrade Z57</b>																		
December 31, 2020	300,101.66	-	-	300,101.66	300,102													300,102
January	-	-	-	-		0												0
February	-	-	-	-			0											0
March	-	-	-	-				0										0
April	-	-	-	-					0									0
May	-	-	-	-						0								0
June	-	-	-	-							0							0
July	-	-	-	-								0						0
August	-	-	-	-									0					0
September	-	-	-	-										0				0
October	-	-	-	-											0			0
November	-	-	-	-												0		0
December	-	-	-	-													0	0
<b>Final</b>																		
<b>A1624 Purchase Property - Allegheny Land Trust - 629-B-100</b>																		
December 31, 2020	40,718.00	-	-	40,718.00	40,718													40,718
January	-	-	-	-		0												0
February	-	-	-	-			0											0
March	-	-	-	-				0										0
April	-	-	-	-					0									0
May	-	-	-	-						0								0
June	-	-	-	-							0							0
July	-	-	-	-								0						0
August	-	-	-	-									0					0
September	-	-	-	-										0				0
October	-	-	-	-											0			0
November	-	-	-	-												0		0
December	-	-	-	-													0	0
<b>final</b>																		
<b>S1793 Colfax SS Eliminate Substation</b>																		
December 31, 2020	-	-	-	-	0													0
January	-	-	-	-		0												0
February	-	-	-	-			0											0
March	-	-	-	-				0										0
April	-	-	-	-					0									0
May	-	-	-	-						0								0
June	-	-	-	-							0							0
July	-	-	-	-								0						0
August	-	-	-	-									0					0
September	-	-	-	-										0				0
October	-	-	-	-											0			0
November	-	-	-	-												0		0
December	-	-	-	-													0	0
<b>Final</b>																		

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

Closed posted  
 In service

Closed Posted/cancelled

Charges	AFUDC Debt	AFUDC Equity	Net CWIP	December Bal Inc AFUDC	January	February	March	April	May	June	July	August	September	October	November	December	Total	
<b>S1759 repointed to 08-1024 Plum SS Upgrade Z54 protection equip</b>																		
December 31, 2020	16.73	6.04	10.69	-													0	
January					0												0	
February						0											0	
March							0										0	
April								0									0	
May									0								0	
June										0							0	
July											0						0	
August												0					0	
September													0				0	
October														0			0	
November															0		0	
December																0	0	
<b>Final</b>	16.73	6.04	10.69														0	
<b>S1805 North SS upgrade Z55 protection</b>																		
December 31, 2020	51,324.11	-	-	51,324.11	51,324												51,324	
January					0												0	
February						0											0	
March							0										0	
April								0									0	
May									0								0	
June										0							0	
July											0						0	
August												0					0	
September													0				0	
October														0			0	
November															0		0	
December																0	0	
<b>Verified June 2011</b>	51,324.11	-	-	51,324.11													0	
<b>S1947 Universal SS-Upgrade Z152 equip</b>																		
December 31, 2020	741,599.00	-	-	741,599.00	741,599												741,599	
January					0												0	
February						0											0	
March							0										0	
April								0									0	
May									0								0	
June										0							0	
July											0						0	
August												0					0	
September													0				0	
October														0			0	
November															0		0	
December																0	0	
<b>Final</b>	741,599.00	-	-	741,599.00													0	
<b>S1948 Dravosburg SS-Upgrade Z78 equip</b>																		
December 31, 2020	260,734.11	-	-	260,734.11	260,734												260,734	
January					0												0	
February																	0	
March							0										0	
April								0									0	
May									0								0	
June										0							0	
July											0						0	
August												0					0	
September													0				0	
October														0			0	
November															0		0	
December																0	0	
<b>Final</b>	260,734.11	-	-	260,734.11													0	
<b>S2052 Arsenal SS 308 Line terminal ( @ logans Ferry)</b>																		
December 31, 2020	-	-	-	-	0												0	
January						0											0	
February							0										0	
March								0									0	
April									0								0	
May										0							0	
June											0						0	
July												0					0	
August													0				0	
September														0			0	
October															0		0	
November																0	0	
December																0	0	
<b>Repointed to Non DTEP FPN</b>	-	-	-	-													0	

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

Closed posted  
 In service

Closed Posted/cancelled

	Charges	AFUDC Debt	AFUDC Equity	Net CWIP	December Bal Inc AFUDC	January	February	March	April	May	June	July	August	September	October	November	December	Total	
	<b>Total</b>	<b>AFUDC Debt</b>	<b>AFUDC Equity</b>	<b>Net CWIP</b>															
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															
FPN 05-1003			December TTD CWIP including AFUDC		0														0
			Monthly CWIP Net of AFUDC																0
	1,051,885.00		January			0													0
	1,051,885.00		February				0												0
			March					0											0
			April						0										0
			May							0									0
			June								0								0
			July									0							0
			August										0						0
			September											0					0
			October												0				0
			November													0			0
			December														0		0
			FPN 05-1002 Total		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
			Dec 31, 2010 in service balance		42,399,170		0												0
			January				0												0
			February					0											0
			March						0										0
			April							0									0
			May								0								0
			June									0							0
			July										0						0
			August											0					0
			September												0				0
			October													0			0
			November														0		0
			December																0
			Total In service 2008		42,399,170	0	0	0	0	0	0	0	0	0	0	0	0	0	42,399,170
			Total FPN		42,399,170	0	0	0	0	0	0	0	0	0	0	0	0	0	42,399,170
			Control Variance																0

DUQUESNE LIGHT COMPANY  
 FUNDING PROJECT NUMBER 05-1004 COLLIER

	Charges	AFUDC Debt	AFUDC Equity	Net CWIP	December CWIP Inc AFUDC	January	February	March	April	May	June	July	August	September	October	November	December	Total	
<b>S0996 Collier S/S - Reconf 304 Line</b>																			
December 2020	667,550	0	0	667,550	667,550														667,550
January	0			0		0													0
February	0			0			0												0
March	0			0				0											0
April	0			0					0										0
May	0			0						0									0
June	0			0							0								0
July	0			0								0							0
August	0			0									0						0
September	0			0										0					0
October	0			0											0				0
November	0			0												0			0
December	0	0		0													0		0
<b>Final</b>	<b>667,550</b>	<b>0</b>	<b>0</b>	<b>667,550</b>															
<b>L0718 Reconfigure 304 line to 301</b>																			
December 2020	882,284	0	0	882,284	882,284														882,284
January				0		0													0
February				0			0												0
March				0				0											0
April				0					0										0
May				0						0									0
June				0							0								0
July				0								0							0
August				0									0						0
September				0										0					0
October				0											0				0
November				0												0			0
December		0		0													0		0
<b>Final</b>	<b>882,284</b>	<b>0</b>	<b>0</b>	<b>882,284</b>															
<b>S1572 Crescent SS Repl Prot Relay</b>																			
December 2020	327,136	0	0	327,136	327,136														327,136
January				0		0													0
February				0			0												0
March				0				0											0
April				0					0										0
May				0						0									0
June				0							0								0
July				0								0							0
August				0									0						0
September				0										0					0
October				0											0				0
November				0												0			0
December		0		0													0		0
<b>Final</b>	<b>327,136</b>	<b>0</b>	<b>0</b>	<b>327,136</b>															

DUQUESNE LIGHT COMPANY  
 FUNDING PROJECT NUMBER 05-1004 COLLIER

Charges	AFUDC Debt	AFUDC Equity	Net CWIP	December	January	February	March	April	May	June	July	August	September	October	November	December	Total
				CWIP Inc AFUDC													
<b>Total</b>	<b>AFUDC Debt</b>	<b>AFUDC Equity</b>	<b>Net CWIP</b>														
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																	
			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		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

	Total	AFUDC Debt	AFUDC Equity	Net CWIP	December CWIP Inc AFUDC	January	February	March	April	May	June	July	August	September	October	November	December	Total
<b>L0566</b>	<b>Brunot Island SS - Convert Z67</b>																	
December 31, 2020	847,555	0.00	0.00	847,555.00	847,555													847,555
January				0.00		0												0
February				0.00			0											0
March				0.00				0										0
April				0.00					0									0
May				0.00						0								0
June				0.00							0							0
July				0.00								0						0
August				0.00									0					0
September				0.00										0				0
October				0.00											0			0
November				0.00												0		0
December				0.00													0	0
<b>Final</b>	<b>847,555</b>	<b>0.00</b>	<b>0.00</b>	<b>847,555.00</b>														
<b>S0997</b>	<b>Brunot Island SS-Inst Control House</b>																	
December 31, 2020	1,118,585	0.00	0.00	1,118,584.78	1,118,585													1,118,585
January				0.00		0												0
February				0.00			0											0
March				0.00				0										0
April				0.00					0									0
May				0.00						0								0
June				0.00							0							0
July				0.00								0						0
August				0.00									0					0
September				0.00										0				0
October				0.00											0			0
November				0.00												0		0
December				0.00													0	0
<b>Final</b>	<b>1,118,585</b>	<b>0.00</b>	<b>0.00</b>	<b>1,118,584.78</b>														
<b>S0998</b>	<b>Brunot Island SS - Inst 345 KV Line</b>																	
December 31, 2020	18,018,685	0.00	0.00	18,018,685.17	18,018,685													18,018,685
January				0.00		0												0
February				0.00			0											0
March				0.00				0										0
April				0.00					0									0
May				0.00						0								0
June				0.00							0							0
July				0.00								0						0
August		0		0.00									0					0
September		0		0.00										0				0
October		0		0.00											0			0
November		0		0.00												0		0
December		0		0.00													0	0
<b>Final</b>	<b>18,018,685</b>	<b>0.00</b>	<b>0.00</b>	<b>18,018,685.17</b>														
<b>S0999 Cancelled</b>	<b>Brunot Island SS-Install 345KV Line</b>																	
December 31, 2020	0	0.00	0.00	0.00	0													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	0
<b>Final</b>	<b>0</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>														

DUQUESNE LIGHT COMPANY  
 FUNDING PROJECT NUMBER 05-1005 BRUNO ISLAND

	Total	AFUDC Debt	AFUDC Equity	Net CWIP	December CWIP Inc AFUDC	January	February	March	April	May	June	July	August	September	October	November	December	Total	
<b>S1000 Cancelled Brunot Island SS-Install 345KV Line</b>																			
December 31, 2020				0.00	0														
January																			
February																			
March																			
April																			
May																			
June																			
July																			
August																			
September																			
October				0.00											0				
November				0.00												0			
December																			
<b>Final</b>		0	0.00	0.00	0.00														
<b>S1001 Cancelled Brunot Island SS-Install 345KV Line</b>																			
December 31, 2020		0		0.00	0														
January				0.00															
February				0.00															
March				0.00															
April				0.00															
May				0.00															
June				0.00															
July				0.00															
August				0.00															
September				0.00															
October				0.00															
November				0.00															
December				0.00															
<b>Final</b>		0	0.00	0.00	0.00														
<b>S1002 Cancelled Brunot Island SS - Install Breaker</b>																			
December 31, 2020		0		0.00	0														
January				0.00															
February				0.00															
March				0.00															
April				0.00															
May				0.00															
June				0.00															
July				0.00															
August				0.00															
September				0.00															
October				0.00															
November				0.00															
December				0.00															
<b>Final</b>		0	0.00	0.00	0.00														
<b>S2053 Arsenal SS 304 &amp; 305 Conversions(w Collier &amp; BI)</b>																			
December 31, 2020		0	0.00	0.00	0														
January		0		0.00		0													
February		0		0.00			0												
March		0		0.00				0											
April		0		0.00					0										
May		0		0.00						0									
June		0		0.00							0								
July		0		0.00								0							
August		0		0.00									0						
September		0		0.00										0					
October		0		0.00											0				
November		0		0.00												0			
December		0		0.00													0		
<b>Cancelled</b>		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
																		0
																		0
																		0
																		0
																		0
																		0
																		0
																		0
																		0
					0	0	0	0	0	0	0	0	0	0	0	0	0	0
In service																		
					19,984,825													19,984,825
						0												0
							0											0
								0										0
									0									0
										0								0
											0							0
												0						0
													0					0
														0				0
															0			0
					19,984,825	0	0	0	0	0	0	0	0	0	0	0	0	19,984,825
					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

		AFUDC	AFUDC	Net CWIP	December	January	February	March	April	May	June	July	August	September	October	November	December	Total
		Debt	Equity		Inc AFUDC													
<b>In service</b>																		
<b>Closed Posted</b>																		
<b>S1011</b>		<b>Wilmerding SS - Convert to 138 KV</b>																
December 31, 2020	Total	1,630,823	68.00	111.00	1,630,644	1,630,823												1,630,823
January							0											0
February							0											0
March								0										0
April									0									0
May										0								0
June											0							0
July												0						0
August													0					0
September														0				0
October															0			0
November																0		0
December																	0	0
<b>Final</b>		1,630,823	68	111	1,630,644													
<b>S1443</b>		<b>REPLACE PROT RELAYS Z-76 DRAVOSBURG</b>																
December 31, 2020	Total	109,772	0.00	0.00	109,772	109,772												109,772
January		0			0		0											0
February		0			0		0											0
March		0			0			0										0
April		0			0				0									0
May		0			0					0								0
June		0			0						0							0
July		0			0							0						0
August		0			0								0					0
September		0			0									0				0
October		0			0										0			0
November		0			0											0		0
December		0			0												0	0
<b>Final</b>		109,772	0	0	109,772													
<b>S1691</b>		<b>REPLACE RELAY PROTECTION @ CHESWICK</b>																
December 31, 2020	Total	74,345	-787.31	-1,605.27	76,737	76,737												76,737
January		0			0		0											0
February		0			0		0											0
March		0			0			0										0
April		0			0				0									0
May		0			0					0								0
June		0			0						0							0
July		0			0							0						0
August		0			0								0					0
September		0			0									0				0
October		0			0										0			0
November		0			0											0		0
December		0			0												0	0
<b>Final</b>		74,345	-787	-1,605	76,737													

DUQUESNE LIGHT COMPANY  
 FUNDING PROJECT NUMBER 08-1008 WILMERDING

In service					December													Total
Closed Posted	Total	AFUDC Debt	AFUDC Equity	Net CWIP	Inc AFUDC	January	February	March	April	May	June	July	August	September	October	November	December	Total
S1768 Wilmerding SS Rearrange Z50 and Z51	207,899	0.00	0.00	207,899	207,899													
December 31, 2020	207,899	0.00	0.00	207,899	207,899													
January	0			0		0												0
February	0			0			0											0
March	0			0				0										0
April	0			0					0									0
May	0			0						0								0
June	0			0							0							0
July	0			0								0						0
August	0			0									0					0
September	0			0										0				0
October	0			0											0			0
November	0			0												0		0
December	0			0													0	0
	207,899	0.00	0.00	207,899														
<b>Total all work orders</b>	<b>2,022,838</b>	<b>-719</b>	<b>-1,494</b>	<b>2,025,052</b>														
<b>Total allowable basis</b>		<b>68</b>	<b>111</b>	<b>2,025,231</b>														
December TTD CWIP inc AFUDC					0													0
Monthly CWIP Net of AFUDC																		
January						0												0
February							0											0
March								0										0
April									0									0
May										0								0
June											0							0
July												0						0
August													0					0
September														0				0
October															0			0
November																0		0
December																	0	0
Total CWIP					0													0
January					2,025,231	0												2,025,231
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
					2,025,231	0	0	0	0	0	0	0	0	0	0	0	0	2,025,231
Total					2,025,231	0	0	0	0	0	0	0	0	0	0	0	0	2,025,231
																		Control Variance
																		0

DUQUESNE LIGHT COMPANY  
 FUNDING PROJECT NUMBER 08-1009 PINE CREEK

Work Order Closed Posted

					December													Total
					CWIP													
					Inc AFUDC	January	February	March	April	May	June	July	August	September	October	November	December	
		AFUDC	AFUDC	In Service														
	Total	Debt	Equity	Net CWIP														
<b>S1012</b>	<b>Pine Creek SS - Convert Bus &amp; Line</b>																	
31-Dec-20	1,608,009	2,424	3,951	1,601,634														0
January				0		0												0
February				0			0											0
March				0				0										0
April				0					0									0
May				0					0									0
June				0						0								0
July				0							0							0
August				0								0						0
September				0									0					0
October				0										0				0
November				0											0			0
December				0														0
Final	1,608,009	2,424	3,951	1,601,634														0
<b>S1013</b>	<b>Pine Creek SS - Convert Bus &amp; Line</b>																	
31-Dec-20	1,111,813	204	1,875	1,109,734														0
January				0		0												0
February				0			0											0
March				0				0										0
April				0					0									0
May				0					0									0
June				0						0								0
July				0							0							0
August				0								0						0
September				0									0					0
October				0										0				0
November				0											0			0
December				0														0
Final	1,111,813	204	1,875	1,109,734														0
<b>S1014</b>	<b>Pine Creek SS - Convert Bus &amp; Line</b>																	
31-Dec-20	1,064,241	727	1,185	1,062,329														0
January				0		0												0
February				0			0											0
March				0				0										0
April				0					0									0
May				0					0									0
June				0						0								0
July				0							0							0
August				0								0						0
September				0									0					0
October				0										0				0
November				0											0			0
December				0												0		0
Final	1,064,241	727	1,185	1,062,329														0

DUQUESNE LIGHT COMPANY  
 FUNDING PROJECT NUMBER 08-1009 PINE CREEK

Work Order Closed Posted

				In Service	December CWIP Inc AFUDC	January	February	March	April	May	June	July	August	September	October	November	December	Total	
				Net CWIP															
				AFUDC Debt	AFUDC Equity														
				Total	Net CWIP														
<b>S1015</b>																			
	31-Dec-20	935,881	502	819	934,560														0
	January				0		0												0
	February				0		0												0
	March				0			0											0
	April				0				0										0
	May				0					0									0
	June				0						0								0
	July				0							0							0
	August				0								0						0
	September				0									0					0
	October				0										0				0
	November				0											0			0
	December				0												0		0
	Final	935,881	502	819	934,560														0
<b>S1016</b>																			
	31-Dec-20	890,180	532	867	888,781														0
	January				0		0												0
	February				0		0												0
	March				0			0											0
	April				0				0										0
	May				0					0									0
	June				0						0								0
	July				0							0							0
	August				0								0						0
	September				0									0					0
	October				0										0				0
	November				0											0			0
	December				0												0		0
	Final	890,180	532	867	888,781														0

DUQUESNE LIGHT COMPANY  
 FUNDING PROJECT NUMBER 08-1009 PINE CREEK

Work Order Closed Posted

	Total	AFUDC Debt	AFUDC Equity	In Service Net CWIP	December CWIP Inc AFUDC	January	February	March	April	May	June	July	August	September	October	November	December	Total	
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	
			<b>Total CWIP</b>		0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Beginning plant in service					5,610,124													5,610,124	
			January			0												0	
			February				0											0	
			March					0										0	
			April						0									0	
			May							0								0	
			June								0							0	
			July									0						0	
			August										0					0	
			September											0				0	
			October												0			0	
			November													0		0	
			December														0	0	
			<b>Total In Service</b>		5,610,124	0	0	0	0	0	0	0	0	0	0	0	0	5,610,124	
FPN 08-1009 Total					5,610,124	0	0	0	0	0	0	0	0	0	0	0	0	0	5,610,124
																	Control Variance	0	



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

**Work Order Closed/Posted**

In Service

	Charges	AFUDC Debt	AFUDC Equity	Net CWIP	December Plant in Service Bal.	Net of AFUDC												Total
						January	February	March	April	May	June	July	August	September	October	November	December	
<b>S1017</b>	<b>North SS - Convert 69KV Line</b>																	
Dec-20	1,605,655	1,740	2,835	1,601,079	1,605,655													1,605,655
January	0			0		0												0
February	0			0			0											0
March	0			0				0										0
April				0					0									0
May				0					0									0
June				0						0								0
July				0							0							0
August				0								0						0
September				0									0					0
October				0										0				0
November				0											0			0
December				0													0	0
Final	1,605,655	1,740	2,835	1,601,079														0
<b>S1018</b>	<b>North SS - Convert 69KV Line</b>																	
Dec-20	726,555	854	1,390	724,310	726,555													726,555
January				0		0												0
February				0			0											0
March				0				0										0
April				0					0									0
May				0					0									0
June				0						0								0
July				0							0							0
August				0								0						0
September				0									0					0
October				0										0				0
November				0											0			0
December				0													0	0
Final	726,555	854	1,390	724,310														0
<b>S1020</b>	<b>North SS - Install 138KV Line Pos.</b>																	
Dec-20	651,212	28	45	651,139	651,212													651,212
January				0		0												0
February				0			0											0
March				0				0										0
April				0					0									0
May				0						0								0
June				0							0							0
July				0								0						0
August				0									0					0
September				0										0				0
October				0											0			0
November				0												0		0
December				0													0	0
Final	651,212	28	45	651,139														0

DUQUESNE LIGHT COMPANY  
 FUNDING PROJECT NUMBER 08-1010 NORTH

Work Order Closed/Posted

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

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

**Work order Closed Posted**

					December Plant in Service	January	February	March	Net of AFUDC April	May	June	July	August	September	October	November	December	Total
	Charges	AFUDC Debt	AFUDC Equity	Net CWIP														
<b>S1029</b>	<b>Dravosburg SS - Convert Line &amp; Bus</b>																	
31-Dec-20	229,511	0	0	229,511	229,511													229,511
January				0		0												0
February				0			0											0
March				0				0										0
April				0					0									0
May				0					0									0
June				0						0								0
July				0							0							0
August				0								0						0
September				0									0					0
October				0										0				0
November				0											0			0
December				0													0	0
Final	229,511	0	0	229,511														0
<b>S1048</b>	<b>Dravosburg SS-Replace 69KV Breaker</b>																	
31-Dec-20	270,484	2,470	4,025	263,988	270,484													270,484
January				0		0												0
February				0			0											0
March				0				0										0
April				0					0									0
May				0					0									0
June				0						0								0
July				0							0							0
August				0								0						0
September				0									0					0
October				0										0				0
November				0											0			0
December				0													0	0
Final	270,484	2,470	4,025	263,988														0

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

**Work order Closed Posted**

Charges	AFUDC	AFUDC	Net	December Plant in Service	January	February	March	Net of AFUDC		May	June	July	August	September	October	November	December	Total
	Debt	Equity	CWIP					April	December									
Total	AFUDC Debt	AFUDC Equity	Net CWIP															
Total all work orders	499,995	2,470	4,025	493,499														
Allowable Dec 2005 AFUDC		2,470	4,025	6,495														
Total allowable basis				499,995														
FPN 05-1011		December CWIP including AFUDC Monthly Cwip net of AFUDC																
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	0	0	0
				499,995	December Plant in service bal													
					January													
					February	0												
					March		0											
					April			0										
					May				0									
					June					0								
					July						0							
					August							0						
					September								0					
					October									0				
					November										0			
					December											0		
				499,995	Total In Service	0	0	0	0	0	0	0	0	0	0	0	0	499,995
				499,995	FPN 05-1011 Total	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

	Total	Debt	Equity	Net CWIP	December Cwip in service	January	February	March	April	May	June	July	August	September	October	November	December	Total	
<b>L0659</b>	<b>Convert 66145 to Z26 Rearrange Z23</b>																		
December 31, 2020	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		
<b>Final</b>	523,662	-35.65	-81.87	523,780															

	Total	Debt	Equity	Net CWIP	December Cwip in service	January	February	March	April	May	June	July	August	September	October	November	December	Total	
<b>S1764</b>	<b>Hopewell SS Convert 69 to 138 kv</b>																		
December 31, 2020	7,397,968	4,257.35	13,446.24	7,380,264	7,380,264														
January	0			0		0													
February	0			0			0												
March	0			0				0											
April	0			0					0										
May	0			0						0									
June	0			0							0								
July	0			0								0							
August	0			0									0						
September	0			0										0					
October	0			0											0				
November	0			0												0			
December	0			0													0		
<b>Final</b>	7,397,968	4,257.35	13,446.24	7,380,264															

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

FPN 05-1013	December CWIP including AFUDC	Monthly Cwip net of AFUDC	January	February	March	April	May	June	July	August	September	October	November	December	Total
December CWIP including AFUDC															0.00
Monthly Cwip net of AFUDC															0.00
January			0.00												0.00
February				0.00											0.00
March					0.00										0.00
April						0.00									0.00
May							0.00								0.00
June								0.00							0.00
July									0.00						0.00
August										0.00					0.00
September											0.00				0.00
October												0.00			0.00
November													0.00		0.00
December														0.00	0.00
Total CWIP			0	0	0	0	0	0	0	0	0	0	0	0	0.00

In service	December	January	February	March	April	May	June	July	August	September	October	November	December	Total
December	7,903,927													7,903,927.00
January		0												0.00
February			0											0.00
March				0										0.00
April					0									0.00
May						0								0.00
June							0							0.00
July								0						0.00
August									0					0.00
September										0				0.00
October											0			0.00
November												0		0.00
December													0	0.00
Total in service	7,903,927	0	0	0	0	0	0	0	0	0	0	0	0	7,903,926.82

FPN 05-1013 Total	7,903,927	0	0	0	0	0	0	0	0	0	0	0	0	0	Control	7,903,926.82	Variance	0.00
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DUQUESNE LIGHT COMPANY  
 FUNDING PROJECT NUMBER 08-1014 VALLEY

work order closed Posted

	Total	AFUDC Debt	AFUDC Equity	In-Service Net CWIP	December (Dec Ytd) Inc AFUDC	Net of AFUDC												Total	
						January	February	March	April	May	June	July	August	September	October	November	December		
<b>S1034</b>	<b>Valley SS - Convert to 138 KV</b>																		
December 31, 2020	4,008,990	1,126	1,835	4,006,029	4,008,990														4,008,990
January	0			0		0													0
February	0			0			0												0
March	0			0				0											0
April	0			0					0										0
May	0			0						0									0
June				0							0								0
July				0								0							0
August				0									0						0
September				0										0					0
October				0											0				0
November				0												0			0
December				0														0	0
Final	4,008,990	1,126	1,835	4,006,029															0
<b>S1581</b>	<b>Hopewell SS Upgrade Ckt 66141 Prot</b>																		
December 31, 2020					19,695														0
January	20,164	139	329	19,695	19,695														19,695
February	0			0			0												0
March	0			0				0											0
April				0					0										0
May				0						0									0
June				0							0								0
July				0								0							0
August				0									0						0
September				0										0					0
October				0											0				0
November				0												0			0
December				0															0
Total				0															0
Final	20,164	139	329	19,695															0
<b>S1919 to be repointed to newnon DTEP fpr Cheswick SS Inst Z-84 138kv line position</b>																			
December 31, 2020		0	0	0	0														0
January				0		0													0
February				0			0												0
March				0															0
April				0															0
May				0															0
June				0															0
July				0															0
August				0															0
September				0															0
October				0															0
November				0															0
December				0															0
Final	0	0	0	0															0

DUQUESNE LIGHT COMPANY  
 FUNDING PROJECT NUMBER 08-1014 VALLEY

work order closed Posted

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

	Total	AFUDC Debt	AFUDC Equity	Net CWIP	December (Dec Ytd) Inc AFUDC	Net of AFUDC												Total	
						January	February	March	April	May	June	July	August	September	October	November	December		
<b>S1249 Ambridge SS Convert to 138 kV</b>																			
December 31, 2020	0	0		0	0														0
January	0			0		0													0
February	0			0			0												0
March	0			0				0											0
April	0			0					0										0
May	0			0						0									0
June	0			0							0								0
July	0			0								0							0
August	0			0									0						0
September	0			0										0					0
October	0			0											0				0
November	0			0												0			0
December	0			0													0		0
<b>final</b>	<b>0</b>	<b>0</b>		<b>0</b>															<b>0</b>
<b>L0769 Ambridge SS Eliminate transmission</b>																			
December 31, 2020	0	0		0	0														0
January	0			0		0													0
February	0			0			0												0
March	0			0				0											0
April	0		0	0					0										0
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>0</b>	<b>0</b>		<b>0</b>															<b>0</b>



DUQUESNE LIGHT COMPANY  
 FUNDING PROJECT NUMBER 08-1016 AMBRIDGE

In service

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

DUQUESNE LIGHT COMPANY  
 FUNDING PROJECT NUMBER 08-1017 CRESCENT

					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		
<b>S1037 Crescent - Extend 138kV Buses</b>																				
December 31, 2020	Total	2,911,490	AFUDC Debt	426.78	AFUDC Equity	695.28	Net CWIP	2,910,368										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		
October																		0		
November																		0		
December																		0		
<b>Final</b>		2,911,490	427	695	2,910,368														0	0
<b>L0648 Crescent Phillips Transm Line work (sb be cancelled?)</b>																				
December 31, 2020		0	0.00	0.00	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		
<b>Verified December 31, 2011</b>		0	0	0	0														0	0
<b>S1765 Crescent - Convert Z23 to Z25 and Z22</b>																				
December 31, 2020		441,371	0.00	0.00	441,371	441,371												441,371		
January		0																0		
February																		0		
March																		0		
April																		0		
May																		0		
June		0																0		
July		0																0		
August		0																0		
September		0																0		
October		0																0		
November		0																0		
December		0																0		
<b>Final</b>		441,371	0.00	0.00	441,371														0	0

DUQUESNE LIGHT COMPANY  
 FUNDING PROJECT NUMBER 08-1017 CRESCENT

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



DUQUESNE LIGHT COMPANY  
 FUNDING PROJECT NUMBER 08-1022 SEWICKELY

	Total	AFUDC Debt	AFUDC Equity	Net CWIP	December (Dec Ytd ) Inc AFUDC	Net of AFUDC												Total
						January	February	March	April	May	June	July	August	September	October	November	December	
<b>L0620 Z43 Loop to Sewickley SS</b>																		
December 31, 2020	3,106,301	136	220	3,105,945	3,106,301													3,106,301
January				0		0												0
February				0			0											0
March				0				0										0
April				0					0									0
May				0						0								0
June				0							0							0
July				0								0						0
August				0									0					0
September				0										0				0
October				0											0			0
November				0												0		0
December				0													0	0
<b>Final</b>	<b>3,106,301</b>	<b>136</b>	<b>220</b>	<b>3,105,945</b>														
<b>L0764 Land purchase for Z43 loop to Sewickley SS</b>																		
December 31, 2020	204,161	413	1,361	202,387	202,387													202,387
January				0		0												0
February				0			0											0
March	0			0				0										0
April	0			0					0									0
May	0			0						0								0
June	0			0							0							0
July	0			0								0						0
August	0			0									0					0
September	0			0										0				0
October	0			0											0			0
November	0			0												0		0
December	0			0													0	0
<b>Final</b>	<b>204,161</b>	<b>413</b>	<b>1,361</b>	<b>202,387</b>														
<b>S1247 Sewickley SS Convert to 138 kV</b>																		
December 31, 2020	3,279,447	0	0	3,279,447	3,279,447													3,279,447
January	0			0		0												0
February				0			0											0
March				0				0										0
April				0					0									0
May	0			0						0								0
June				0							0							0
July				0								0						0
August				0									0					0
September				0										0				0
October				0											0			0
November				0												0		0
December				0													0	0
<b>Final</b>	<b>3,279,447</b>	<b>0</b>	<b>0</b>	<b>3,279,447</b>														

DUQUESNE LIGHT COMPANY  
 FUNDING PROJECT NUMBER 08-1022 SEWICKELY

	Total	AFUDC Debt	AFUDC Equity	Net CWIP	December (Dec Ytd ) Inc AFUDC	Net of AFUDC												Total
						January	February	March	April	May	June	July	August	September	October	November	December	
<b>S1769 Neville SS Upgrade Z43 Protection</b>																		
December 31, 2020	504,382	0	0	504,382	504,382													504,382
January				0		0												0
February				0			0											0
March				0				0										0
April				0					0									0
May				0						0								0
June				0							0							0
July				0								0						0
August				0									0					0
September				0										0				0
October				0											0			0
November				0												0		0
December				0													0	0
<b>Final</b>	<b>504,382</b>	<b>0</b>	<b>0</b>	<b>504,382</b>														
<b>S1770 B.I. SS Upgrade Z43 Protection</b>																		
December 31, 2020	327,020	0	0	327,020	327,020													327,020
January				0		0												0
February				0			0											0
March				0				0										0
April				0					0									0
May				0						0								0
June				0							0							0
July				0								0						0
August				0									0					0
September				0										0				0
October				0											0			0
November				0												0		0
December				0													0	0
<b>Final</b>	<b>327,020</b>	<b>0</b>	<b>0</b>	<b>327,020</b>														
<b>S1771 Crescent SS Upgrade Z43 protection</b>																		
December 31, 2020	308,644	0	0	308,644	308,644													308,644
January				0		0												0
February				0			0											0
March				0				0										0
April				0					0									0
May				0						0								0
June				0							0							0
July				0								0						0
August				0									0					0
September				0										0				0
October				0											0			0
November				0												0		0
December				0													0	0
<b>Final</b>	<b>308,644</b>	<b>0</b>	<b>0</b>	<b>308,644</b>														

DUQUESNE LIGHT COMPANY  
 FUNDING PROJECT NUMBER 08-1022 SEWICKELY

	Total	AFUDC		Net CWIP	December (Dec Ytd ) Inc AFUDC	Net of AFUDC												Total
		Debt	Equity			January	February	March	April	May	June	July	August	September	October	November	December	
Total all work orders	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	February	March	April	May	June	July	August	September	October	November	December					0
		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		FPN 08-1022 Total			0	0	0	0	0	0	0	0	0	0	0	0	0	0
		December Inservice including AFUDC			7,728,181													7,728,181
		Monthly Inservice																0
		January	February	March	April	May	June	July	August	September	October	November	December					0
		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		FPN 08-1022 Total			7,728,181	0	0	0	0	0	0	0	0	0	0	0	0	7,728,181
		Control																7,728,181

DUQUESNE LIGHT COMPANY  
 FUNDING PROJECT NUMBER 08-1023 LEGIONVILLE

In Service

	Total	AFUDC Debt	AFUDC Equity	Net CWIP	December (Dec Ytd Inc AFUDC)	January	February	March	Net of AFUDC April	May	June	July	August	September	October	November	December	Total	
<b>S1244 Legionville SS Expand 138kV Station</b>																			
December 2020 balance	4325447	0	0	4,325,447	4,325,447		0												4,325,447
January				0		0													0
February				0			0												0
March				0				0											0
April				0					0										0
May				0						0									0
June				0							0								0
July				0								0							0
August				0									0						0
September				0										0					0
October				0											0				0
November				0												0			0
December				0													0		0
<b>Final</b>	<b>4,325,447</b>	<b>0</b>	<b>0</b>	<b>4,325,447</b>															
<b>L0693 WAR Re-arrange Transmission line: jan2010 in service</b>																			
December 2020 balance	1226795	0	0	1,226,795	1,226,795		0												1,226,795
January				0		0													0
February				0			0												0
March				0				0											0
April	0			0					0										0
May	0			0						0									0
June	0			0							0								0
July	0			0								0							0
August	0			0									0						0
September	0			0										0					0
October	0			0											0				0
November	0			0												0			0
December	0			0													0		0
<b>Final</b>	<b>1,226,795</b>	<b>0</b>	<b>0</b>	<b>1,226,795</b>															
<b>S1772 Valley SS install Z84 Line Position</b>																			
December 2020 balance	808207.41	0	0	808,207	808,207		0												808,207
January				0		0													0
February				0			0												0
March				0				0											0
April				0					0										0
May				0						0									0
June				0							0								0
July				0								0							0
August				0									0						0
September				0										0					0
October				0											0				0
November				0												0			0
December				0													0		0
<b>Final</b>	<b>808,207</b>	<b>0</b>	<b>0</b>	<b>808,207</b>															



DUQUESNE LIGHT COMPANY  
 FUNDING PROJECT NUMBER 08-1023 LEGIONVILLE

In Service

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

DUQUESNE LIGHT COMPANY  
 FUNDING PROJECT NUMBER 08-1024 PLUM

NOTE PROJECT POSTPONED CREDIT, DTEP IN DECEMBER 2011

Close Posted

	Total	AFUDC Debt	AFUDC Equity	Net CWIP	December (Dec Ytd) Inc AFUDC	January	February	March	Net of AFUDC		June	July	August	September	October	November	December	Total	
									April	May									
<b>S1736 Universal SS-Inst 138KV Line Positi</b>																			
December 2020 balance	0	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>Final</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>															
<b>L0622 Plum SS Install 138kv line</b>																			
December 2020 balance	879,167	0.00	0.00	879,167	879,167													879,167	879,167
January	0			0		0												0	0
February	0			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>879,167</b>	<b>0.00</b>	<b>0.00</b>	<b>879,167</b>															
<b>S1804 Plum SS Install Z154 Line Position</b>																			
December 2020 balance	628,410	0.00	0.00	628,410	628,410													628,410	628,410
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>628,410</b>	<b>0.00</b>	<b>0.00</b>	<b>628,410</b>															

**DUQUESNE LIGHT COMPANY**  
**FUNDING PROJECT NUMBER 08-1024 PLUM**

**NOTE PROJECT POSTPONED CREDIT, DTEP IN DECEMBER 2011**

Close Posted

	Total	AFUDC Debt	AFUDC Equity	Net CWIP	December (Dec Ytd) Inc AFUDC	January	February	March	Net of AFUDC		June	July	August	September	October	November	December	Total
						April	May											
<b>S1950 Universal SS rpace breaker 80&amp;85</b>																		
December 2020 balance	2,546,151	0.00	0.00	2,546,151	2,546,151													2,546,151
January				0		0												0
February				0			0											0
March				0				0										0
April				0					0									0
May				0						0								0
June				0							0							0
July				0								0						0
August				0									0					0
September				0										0				0
October				0											0			0
November				0												0		0
December				0													0	0
<b>Final</b>	<b>2,546,151</b>	<b>0.00</b>	<b>0.00</b>	<b>2,546,151</b>														

	Total	Afudc	Deb.fudc	Equi	Net Cwip
Total all work orders	4,053,728	0	0	0	4,053,728
Allowable Dec 2005 AFUDC		0.00	0.00	0.00	0
Total allowable basis				Control	4,053,728

FPN 05-1024	December CWIP including AFUDC Monthly CWIP Net of AFUDC	4,053,728	January	February	March	April	May	June	July	August	September	October	November	December	Total
			0	0	0	0	0	0	0	0	0	0	0	0	
			0	0	0	0	0	0	0	0	0	0	0	0	0
				0											0
					0										0
						0									0
							0								0
								0							0
									0						0
										0					0
											0				0
												0			0
													0		0
<b>FPN 05-1023 Total</b>		<b>4,053,728</b>	0	0	0	0	0	0	0	0	0	0	0	0	<b>4,053,728</b>

	January	February	March	April	May	June	July	August	September	October	November	December	Total
0	0	0	0	0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>Total in Service</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total FPN</b>	<b>4,053,728</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>4,053,728</b>

Control Variance **4,053,728**  
 0



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

	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>L0686</b>	<b>Reconductor Phillips Valley Z82 Phase 1</b>																		
December 31, 2020	2,844,817.05	-	-	2,844,817.05	2,844,817.05														2,844,817
January				-		0													0
February				-			0												0
March				-				0											0
April				-					0										0
May				-						0									0
June				-							0								0
July				-								0							0
August				-									0						0
September				-										0					0
October				-											0				0
November				-												0			0
December				-													0		0
<b>Final</b>	<b>2,844,817.05</b>	<b>-</b>	<b>-</b>	<b>2,844,817.05</b>															
<b>L0714</b>	<b>Reconductor Phillips Valley Z82 Phase 2</b>																		
December 2020 balance	2,958,436.00	-	-	2,958,436.00	2,958,436.00														2,958,436
January				-		0													0
February				-			0												0
March				-				0											0
April				-					0										0
May				-						0									0
June				-							0								0
July				-								0							0
August				-									0						0
September				-										0					0
October				-											0				0
November				-												0			0
December				-													0		0
<b>Final</b>	<b>2,958,436.00</b>	<b>-</b>	<b>-</b>	<b>2,958,436.00</b>															

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

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

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

	Total	AFUDC Debt	AFUDC Equity	Net CWIP	December (Dec Ytd) Inc AFUDC	January	February	March	Net of AFUDC April	May	June	July	August	September	October	November	December	Total	
<b>S2125 Phillips SS Eliminate Transmission</b>																			
December 31, 2020	-1	0	0	0	0														0
January				0		0													0
February				0															0
March				0															0
April				0															0
May				0															0
June				0															0
July				0															0
August				0															0
September				0															0
October				0															0
November				0															0
December				0															0
<b>Final</b>	-1	0	0	0															0
<b>S2228 Phillips SS Eliminate Transmission</b>																			
Dec-20	0	0	0	0	0														0
January				0		0													0
February				0			0												0
March				0				0											0
April				0					0										0
May Unitized to COR				0						0									0
June				0							0								0
July				0								0							0
August				0									0						0
September				0										0					0
October				0											0				0
November				0												0			0
December				0													0		0
<b>Final</b>	0	0	0	0													0		0

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

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



DUQUESNE LIGHT COMPANY  
 FUNDING PROJECT NUMBER 11-0014

	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
	-1	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
	-1	0	0	0														0
January	0	0	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
	0	0	0	0														0
<b>Total all work orders</b>	<b>-1</b>	<b>0</b>	<b>0</b>	<b>0</b>														<b>0</b>
Allowable Dec 2005 AFUDC		0.00	0.00	0														0
Total allowable basis																		0
FPN 05-1023					0													0
December 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
Cwip total					0	0	0	0	0	0	0	0	0	0	0	0	0	0
January					0	0												0
February							0											0
March								0										0
April									0									0
May										0								0
June											0							0
July												0						0
August													0					0
September														0				0
October															0			0
November																0		0
December																	0	0
In service total					0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total FPN					0	0	0	0	0	0	0	0	0	0	0	0	0	0
																	Control	0

**Duquesne Light Company**  
**Summary of 2021 Brady Alternative Transmission Plant Balances by Month**

A CWIP to date  
 At December 31, 2020 (0)

B Plant in Service to Date  
 At December 31, 2020 155,913,693

C1 CWIP without AFUDC	Monthly Actual	Cumulative
December 31 2020	(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, 2021	0	(0)

C2 Plant in Service	Monthly Actual	Cumulative
December 31 2020	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, 2021	0	155,913,693

**Duquesne Light Company**  
**Cumulative Summary of 2021 "Other" Transmission Projects by Month**

	Beginning Balance	Capital Expenditures	Transfers To in service	Ending CWIP
CWIP December 31, 2020				(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, 2021	(0)	0	0	(0)
Total		0	0	

	Beginning Balance	Transfers From CWIP	Retirements	Ending Plant In Service
Plant in service December 31, 2020				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, 2021	155,913,693	0	0	155,913,693
Total		0	0	

Duquesne Light Company

Project Complete		(A) 31-Dec-21 Project To Date CWIP	(B) 31-Dec-21 Project To Date PIS	(C1) RTEP CWIP 2021												Total CWIP
EPN	Project			January	February	March	April	May	June	July	August	September	October	November	December	
<b>Brady Alternative Phase 1</b>																
10-0013	Trans Capacity FORBES	-	24,942,135.85	-	-	-	-	-	-	-	-	-	-	-	-	-
10-0015	Trans Capacity HPFF PIPE CABLE SYS	-	45,938,204.19	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Brady Alternative Phase 2</b>																
10-0034	Brady Alternative 2A	-	19,395,282.97	-	-	-	-	-	-	-	-	-	-	-	-	-
11-0014	Brady alternative 2B	(0)	65,638,069.61	-	-	-	-	-	-	-	-	-	-	-	-	(0)
Total		(0)	155,913,692.62	-	-	-	-	-	-	-	-	-	-	-	-	(0)
Cumulative total				(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)

Duquesne Light Company

Project Complete		(C2) RTEP 2021 Placed in service												Total In Service To Date	Total CWIP & In Service	Control	Variance	
EPN	Project	January	February	March	April	May	June	July	August	September	October	November	December					
Brady Alternative Phase 1																		
10-0013	Trans Capacity FORBES	-	-	-	-	-	-	-	-	-	-	-	-	-	24,942,135.85	24,942,135.85	24,942,135.85	-
10-0015	Trans Capacity 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
<b>S2115 Oakland SS Upgrade Bkr &amp; protection</b>																		
December 31, 2020	1,589,480	0	0	1,589,480	1,589,480													1,589,480
January				0		0												
February				0			0											
March				0				0										
April				0					0									
May				0						0								
June				0							0							
July				0								0						
August				0									0					
September				0										0				
October				0											0			
November				0												0		
December				0													0	
<b>Final</b>	1,589,480	0	0	1,589,480														1,589,480
<b>S2116 J&amp;L Southside SS Elim 69kv &amp; up HPPF</b>																		
December 31, 2020	1,839,368.18	(0.11)	(0.15)	1,839,368.44	1,839,368													1,839,368
January				0		0												
February				0			0											
March				0				0										
April				0					0									
May				0						0								
June				0							0							
July				0								0						
August				0									0					
September				0										0				
October				0											0			
November				0												0		
December				0													0	
<b>Total</b>	1,839,368	(0)	(0)	1,839,368														1,839,368
<b>S2119 Carson SS - Upgrade Z85 protection</b>																		
December 31, 2020	868,517	0	0	868,517	868,517													868,517
January				0		0												
February				0			0											
March				0				0										
April				0					0									
May				0						0								
June				0							0							
July				0								0						
August				0									0					
September				0										0				
October				0											0			
November				0												0		
December				0													0	
<b>Final</b>	868,517	0	0	868,517														868,517
<b>S2265 BI SS Install Upgrade BI-Forbes Z46</b>																		
December 31, 2020	3,772,924	0	0	3,772,924	3,772,924													3,772,924
January				0		0												
February				0			0											
March				0				0										
April				0					0									
May				0						0								
June				0							0							
July				0								0						
August				0									0					
September				0										0				
October				0											0			
November				0												0		
December				0													0	
<b>Final</b>	3,772,924	0	0	3,772,924														3,772,924
<b>S2267 Forbes SS Upgrade Oil house equipment</b>																		
December 31, 2020	670,364	111	365	669,888	669,888													669,888
January				0		0												
February				0			0											
March				0				0										
April				0					0									
May				0						0								
June				0							0							
July				0								0						
August				0									0					
September				0										0				
October				0											0			
November				0												0		
December				0													0	
<b>Final</b>	670,364	111	365	669,888														669,888

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

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

Additions only (no RWIP included)

Closed posted  
In service

	Charges	Additions only (no RWIP included)			December Balance WO AFUDC	Closed posted In service												Total
		AFUDC Debt	AFUDC Equity	Net CWIP		January	February	March	April	May	June	July	August	September	October	November	December	
<b>360549 BI Power Station Install oil plant service</b>																		
December 31, 2020	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 repointed to 10-0014					0		0											
December					0		0											
<b>Final</b>	0	(0)	0	(0)	(0)											0		
<b>S2591 B. I. SS upgrade Station T equip. Date as complete in June did not move from cwip</b>																		
December 31, 2020	2,976	0	1	2,975	2,975													
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>	2,976	0	1	2,975	2,975											0		
<b>S2592 Carson SS upgrade Station T equipment</b>																		
December 31, 2020	64,102	(0)	0	64,102	64,102													
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>	64,102	(0)	0	64,102	64,102											0		
<b>L0912 Z-86 added UG cable and Splice</b>																		
December 31, 2020	-	-	-	0	0													
January					0													
February					0													
March					0													
April					0													
May					0													
June					0													
July					0													
August					0													
September					0													
October					0													
November					0													
December					0													
<b>Total</b>	0	0	0	0	0											0		



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

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

Additions only (no RWIP included)

Closed posted  
In service

Charges	AFUDC Debt	AFUDC Equity	Net CWIP	December Balance WO AFUDC	January	February	March	April	May	June	July	August	September	October	November	December	Total
381496 32 Sarah St Southside (hold off repointed in error???)																	
December 31, 2020	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 repointed to 10-0014				0											0		
December				0													
<b>Placeholder for new work order</b>																	
December 31, 2020				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													
<b>Total</b>	<b>45,938,683</b>	<b>112</b>	<b>367</b>	<b>45,938,204</b>													
Total all work orders																	
Allowable Dec 2005 AFUDC																	
Total allowable basis																	
<b>December 31, 2020 CWIP</b>																	
				0													
January																	
February																	
March																	
April																	
May																	
June										0							
July											0						
August												0					
September													0				
October														0			
November															0		
December																0	
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Dec 31, 2020 in service balance</b>																	
				45,938,204													
January						0											
February							0										
March								0									
April									0								
May										0							
June											0						
July												0					
August													0				
September														0			
October															0		
November																0	
December																	0
<b>Total In service</b>	<b>45,938,204</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>45,938,204</b>
<b>Total FPN</b>	<b>45,938,204</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>45,938,204</b>
																	Control Variance
																	0

DUQUESNE LIGHT COMPANY  
 FUNDING PROJECT NUMBER 10-0013

	Total	AFUDC Debt	AFUDC Equity	Code	Net CWIP	December Cwip WO AFUDC	Net of AFUDC												Total
				Final In service			January	February	March	April	May	June	July	August	September	October	November	December	
<b>S2071</b>	<b>Forbes SS Upgrade AIS to GIS</b>																		
December 2020 balance	24,942,134	0	0		24,942,134	24,942,134													24,942,134.33
January					0		-												-
February					0			-											-
March					0				-										-
April					0					-									-
May					0						-								-
June					0							-							-
July					0								-						-
August					0									-					-
September					0										-				-
October					0											-			-
November					0												-		-
December					0													-	-
<b>Final</b>	24,942,134	0	0	Report total	24,942,134														
	0			G.L. total	<b>24,942,308</b>														
					(174)														
Place holder for future work						0													-
January					0		-												-
February					0			-											-
March					0				-										-
April					0					-									-
May					0						-								-
June					0							-							-
July					0								-						-
August					0									-					-
September					0										-				-
October					0											-			-
November					0												-		-
December					0													-	-
(Verified) Total	0	0	0		0														
Place holder for future work						0													-
January					0		-												-
February					0			-											-
March					0				-										-
April					0					-									-
May					0						-								-
June					0							-							-
July					0								-						-
August					0									-					-
September					0										-				-
October					0											-			-
November					0												-		-
December					0													-	-
(Verified Sept) Total	0	0	0		0														
Place holder for future work						0													-
January					0		-												-
February					0			-											-
March					0				-										-
April					0					-									-
May					0						-								-
June					0							-							-
July					0								-						-
August					0									-					-
September					0										-				-
October					0											-			-
November					0												-		-
December					0													-	-
(Verified) Total	0	0	0		0														

DUQUESNE LIGHT COMPANY  
 FUNDING PROJECT NUMBER 10-0013

	Total	AFUDC Debt	AFUDC Equity	Net CWIP	Code Final In service	December Cwip WO AFUDC	Net of AFUDC												Total
							January	February	March	April	May	June	July	August	September	October	November	December	
Total all work orders	24,942,134	0	0	24,942,134															
Allowable Dec 2005 AFUDC		0	0	0															
Total allowable basis				24,942,134															
FPN 10-0013 Feb 2011 Variance	\$17,328,982.05	December T.T.D. CWIP including AFUDC				0												-	
	7,613,152	Monthly CWIP Net of AFUDC				0												-	
					January													-	
					February													-	
					March													-	
					April													-	
					May													-	
					June													-	
					July													-	
					August													-	
					September													-	
					October													-	
					November													-	
					December													-	
				Total CWIP		0	-	-	-	-	-	-	-	-	-	-	-	-	
						24,942,136												24,942,135.85	
					January		-											-	
					February			-										-	
					March				-									-	
					April					-								-	
					May						-							-	
					June							-						-	
					July								-					-	
					August									-				-	
					September										-			-	
					October											-		-	
					November												-	-	
					December													-	
				2020 Total In Service		24,942,136	-	-	-	-	-	-	-	-	-	-	-	24,942,135.85	
				FPN 10-0013 Total		24,942,136	-	-	-	-	-	-	-	-	-	-	-	24,942,135.85	
																		Control Variance	
																		24,942,136	
																		-	

**DUQUESNE LIGHT COMPANY**  
**FUNDING PROJECT NUMBER 10-0034**

	Total	AFUDC Debt	AFUDC Equity	Code Final In service Net CWIP	December Cwip WO AFUDC	Net of AFUDC												Total
						January	February	March	April	May	June	July	August	September	October	November	December	
<b>382792 relocate Guy Pole in Southside SS</b>																		
December 31, 2020	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	
<b>total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>													<b>0</b>
<b>L0839 Relocate Z-86 (under Parkway)</b>																		
December 31, 2020	615,265	(0)	(1)	615,266	615,266													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	
<b>total</b>	<b>615,265</b>	<b>(0)</b>	<b>(1)</b>	<b>615,266</b>	<b>615,266</b>													<b>615,266</b>
<b>L0840 Relocate z-48 Underground</b>																		
December 31, 2020	2,020,493	(0)	(0)	2,020,494	2,020,494													2,020,494
January					0		0											
February					0		0											
March					0			0										
April					0				0									
May					0					0								
June					0						0							
July					0							0						
August					0								0					
September					0									0				
October					0										0			
November					0											0		
December					0												0	
<b>total</b>	<b>2,020,493</b>	<b>(0)</b>	<b>(0)</b>	<b>2,020,494</b>	<b>2,020,494</b>													<b>2,020,494</b>
<b>L0841 Construct Oakland Z-47</b>																		
December 31, 2020	9,653,116	0	(0)	9,653,116	9,653,116													9,653,116
January					0		0											
February					0		0											
March					1,560			1,560										1,560
April					0				0									
May					0					0								
June					0						0							
July					0							0						
August					0								0					
September					0									0				
October					0										0			
November					0											0		
December					0												0	
<b>total</b>	<b>9,654,677</b>	<b>0</b>	<b>(0)</b>	<b>9,654,677</b>	<b>9,654,677</b>													<b>9,654,677</b>

DUQUESNE LIGHT COMPANY  
 FUNDING PROJECT NUMBER 10-0034

Code	AFUDC	AFUDC	Net CWIP	December	Net of AFUDC													
					Final In service	WO AFUDC	January	February	March	April	May	June	July	August	September	October	November	December
Total	Debt	Equity																
<b>L0853 Reconnector Z86 (overhd)</b>																		
December 31, 2020	1,471,107	(0)	(0)	1,471,108	1,471,108													
January				0		0												
February				0			0											
March				0				0										
April				0					0									
May				0						0								
June				0							0							
July				0								0						
August				0									0					
September				0										0				
October				0											0			
November				0												0		
December				0													0	
<b>total</b>	1,471,107	(0)	(0)	1,471,108														
<b>S2340 Construct Carson Oakland Z47</b>																		
December 31, 2020	1,511,045	(1)	(0)	1,511,046	1,511,046													
January				0		0												
February				0			0											
March				0				0										
April				0					0									
May				0						0								
June				0							0							
July				0								0						
August				0									0					
September				0										0				
October				0											0			
November				0												0		
December				0													0	
<b>total</b>	1,511,045	(1)	(0)	1,511,046														
				<b>1,515,414</b>														
				<b>(4,368)</b>														
<b>S2341 J&amp;L SouthsideSS Upgrade z-47 &amp; Z86</b>																		
December 31, 2020	1,455,535	1	(0)	1,455,535	1,455,535													
January				0		0												
February				0			0											
March				0				0										
April				0					0									
May				0						0								
June				0							0							
July				0								0						
August				0									0					
September				0										0				
October				0											0			
November				0												0		
December				0													0	
<b>total</b>	1,455,535	1	(0)	1,455,535														
<b>S2343 Carson SS upgrade Z47 and Z71</b>																		
December 31, 2020	2,664,496	(0)	(0)	2,664,497	2,664,497													
January				0		0												
February				0			0											
March				0				0										
April				0					0									
May				0						0								
June				0							0							
July				0								0						
August				0									0					
September				0										0				
October				0											0			
November				0												0		
December				0													0	
<b>total</b>	2,664,496	(0)	(0)	2,664,497														
<b>S2344 Forbes SS Upgrade Z86 cancelled</b>																		
December 31, 2020	4,661	0	0	4,661	4,661													
January				0		0												
February				0			0											
March				0				0										
April				0					0									
May				0						0								
June				0							0							
July				0								0						
August				0									0					
September				0										0				
October				0											0			
November				0												0		
December				0													0	
<b>Cancelled</b>	4,661	0	0	4,661														
				<b>(4,661)</b>														

DUQUESNE LIGHT COMPANY  
 FUNDING PROJECT NUMBER 10-0034

	Total	AFUDC Debt	AFUDC Equity	Code	December Cwip WO AFUDC	Net of AFUDC												Total
				Final In service		January	February	March	April	May	June	July	August	September	October	November	December	
<b>S2345 Dravosburg SS Upgrade Z71 Protection</b>																		
December 31, 2020	0	0	0		0													
January					0													
February					0		0											
March					0			0										
April					0				0									
May					0					0								
June					0						0							
July					0							0						
August					0								0					
September					0									0				
October					0										0			
November					0											0		
December					0												0	
<b>Verified November 31, 2012</b>	0	0	0		0													0
January					0													
February					0		0											
March					0			0										
April					0				0									
May					0					0								
June					0						0							
July					0							0						
August		0			0								0					
September					0									0				
October					0										0			
November					0											0		
December					0												0	
(Verified) Total	0	0	0		0													0
January					0													
February					0		0											
March					0			0										
April					0				0									
May					0					0								
June					0						0							
July					0							0						
August		0			0								0					
September					0									0				
October					0										0			
November					0											0		
December					0												0	
(Verified) Total	0	0	0		0													0
December 2020 Balance					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									0				
September					0										0			
October					0											0		
November					0												0	
December					0													0
(Verified) Total	0	0	0		0													0

DUQUESNE LIGHT COMPANY  
FUNDING PROJECT NUMBER 10-0034

	Code				December Cwip WO AFUDC	Net of AFUDC												Total	
		AFUDC Total	AFUDC Debt	AFUDC Equity		Net CWIP	January	February	March	April	May	June	July	August	September	October	November		December
Total all work orders		19,397,280	(2)	(2)	19,397,283														
		19,397,280	0	0	19,397,283														
December 31, 2020 CWIP					0														0
January																			0
February																			0
March																			0
April																			0
May																			0
June																			0
July																			0
August																			0
September																			0
October																			0
November																			0
December																			0
Total CWIP					0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
January					19,395,283														19,395,283
February						0													0
March							0												0
April								0											0
May									0										0
June										0									0
July											0								0
August												0							0
September													0						0
October														0					0
November															0				0
December																0			0
Total In Service					19,395,283	0	0	0	0	0	0	0	0	0	0	0	0	0	19,395,283
FPN 10-0034 Total					19,395,283	0	0	0	0	0	0	0	0	0	0	0	0	0	19,395,283
																		Control Variance	19,397,283 (2,000)









**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>LD962 Reconfigure Arsenal-Carson 307 OH</b>	<b>In Service June 15, 2018</b>																	0
December 31, 2020	46,429	0	0	46,429	46,429													46,429
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>69</b>	<b>46,429</b>	<b>0</b>	<b>0</b>	<b>46,429</b>														
<b>116242 - BI - PMH Switchgear and Ductbank</b>	<b>Repointed to FPN 13-0024 (Aug. 2018)</b>																	0
December 31, 2020	(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
	(0)	0	(0)	(0)														(0)
<b>S3215 Carson SS-Install Access Road</b>	<b>Removed to be repointed in APRIL 2018</b>																	0
December 31, 2020	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
	0	0	0	0														0
<b>S3309 Tecumseh SS - Station Security</b>	<b>Removed to be repointed in APRIL 2018</b>																	0
December 31, 2020	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

**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, 2020			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, 2020			(20,982)	0														
January			0															
February			0															
March			0															
April			0															
May			0															
June			0															
July			0															
August			0															
September			0															
October			0															
November			0															
December			0															
	0	0	0	(20,982)														
<b>Total</b>	<b>AFUDC Debt</b>	<b>AFUDC Equity</b>	<b>Net CWIP</b>															
65,659,053	0		65,638,070															
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)	0	0	0	0	0	0	0	0	0	0	0	(0)
					<b>Dec 31 in service balance</b>	65,638,070												65,638,070
					January													0
					February													0
					March													0
					April													0
					May													0
					June													0
					July													0
					August													0
					September													0
					October													0
					November													0
					December													0
					Total In service 2020	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	0	65,638,070
																		Control Variance
																		(0)

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

**Duquesne Light Company**  
**Summary of 2021 Transmission Plant Balances by Month**  
**Beaver Valley Deactivation Transmission Project**  
**Project Manager: Ben Dwulit**

A	CWIP to date	
	At December 31, 2020	4,067,098.23
B	Plant in Service to Date	
	At December 31, 2020	22,565,721.56

C1	CWIP without AFUDC	Monthly Actual	Cumulative
	December 31 2020	4,067,098.23	
	January	66,953.85	4,134,052
	February	(86,150.82)	4,047,901
	March	66,896.38	4,114,803
	April	1,262.94	4,116,066
	May	24,796.32	4,140,863
	June	(60,514.53)	4,080,348
	July	150,042.26	4,230,390
	August	567.08	4,230,957
	September (1)	37,625.31	4,268,583
	October	(247,322.96)	4,021,260
	November	286.00	4,021,546
	December 31, 2021	(4,053,621.06)	(32,075)

C2	Plant in Service	Monthly Actual	Cumulative
	December 31, 2020	22,565,721.56	22,565,722
	January	6,732.89	22,572,454
	February	(27,334.30)	22,545,120
	March	(55,953.62)	22,489,167
	April	94,492.02	22,583,659
	May	6,352.24	22,590,011
	June	63,765.05	22,653,776
	July	1,332.00	22,655,108
	August	27,649.84	22,682,758
	September	34,762.50	22,717,520
	October	292,818.51	23,010,339
	November	2,500.00	23,012,839
	December 31, 2021	(2,394.47)	23,010,444
		23,010,444.22	

(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 2021 "Other" Transmission Projects by Month**

	Beginning Balance	Capital Expenditures	Transfers To in service	Ending CWIP
CWIP December 31, 2020				4,067,098
January	4,067,098	73,687	6,733	4,134,052
February	4,134,052	(113,485)	(27,334)	4,047,901
March	4,047,901	10,943	(55,954)	4,114,798
April	4,114,798	95,755	94,492	4,116,061
May	4,116,061	31,149	6,352	4,140,857
June	4,140,857	3,250.52	63,765	4,080,342
July	4,080,342	151,374	1,332	4,230,385
August	4,230,385	28,217	27,650	4,230,952
September	4,230,952	72,388	34,763	4,268,577
October	4,268,577	45,496	292,819	4,021,254
November	4,021,254	2,786.00	2,500	4,021,540
December 31, 2021	4,021,540	(4,056,016)	(2,394)	(32,081)
Total		(3,654,457)	444,723	

	Beginning Balance	Transfers From CWIP	Retirements	Ending Plant In Service
Plant in service December 31, 2020				22,565,722
January	22,565,722	6,733	0	22,572,454
February	22,572,454	(27,334)	0	22,545,120
March	22,545,120	(55,954)	0	22,489,167
April	22,489,167	94,492	0	22,583,659
May	22,583,659	6,352	0	22,590,011
June	22,590,011	63,765	0	22,653,776
July	22,653,776	1,332	0	22,655,108
August	22,655,108	27,650	0	22,682,758
September	22,682,758	34,763	0	22,717,520
October	22,717,520	292,819	0	23,010,339
November	23,010,339	2,500	0	23,012,839
December 31, 2021	23,012,839	(2,394)	0	23,010,444
Total		444,723	0	

**DUQUESNE LIGHT COMPANY**  
**18-0037 BV Deactivation Transmission Project**  
**Project Manager: Ben Dwulit**

	2020 YTD Spend	2021 Spend												2021 YTD Spend	Total Project 2021					
		Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec							
<b>L1410 : Elrama-Wilson Z-11-Rearr. and Estab</b>																				
CWIP Balance w AFUDC	5,662,778	(5,778)															522,427	6,571,421		
AFUDC Debt	(4)																	(2)		
AFUDC Equity	(4)																	0		
Inservice 6/2020 CP 10/2021	0												0					0		
<b>L1411 : Elrama-Wilson Z-17-Recon &amp; Estab</b>																				
CWIP Balance w AFUDC	768,983	2,420																901,184	5,335,696	
AFUDC Debt	(20)																	0		
AFUDC Equity	(39)																	0		
Inservice 6/2020 Transfer from 766433	0		(41,973)	2,781	2,822	1,575	1,590	1,332					0					0		
<b>L1412 : Dravosburg-Elrama Z-75-Rec.&amp;Estab</b>																				
CWIP Balance w AFUDC	4,501,807	(415)															106	(309)	7,696,854	
AFUDC Debt	(145)																	0	0	
AFUDC Equity	(284)																	0	0	
Inservice 12/2020 Completed	0				91,620					27,447								0	0	
<b>L1413 : Dravosburg-West Mifflin Z-73-Recond</b>																				
CWIP Balance w AFUDC	42,892																	(398,219)	(398,219)	0
AFUDC Debt	(26)																	0	0	
AFUDC Equity	(51)																	0	0	
Open	0																	0	0	
<b>L1415 : Elrama-Mitchell Z-111-Rec.&amp;Establis</b>																				
CWIP Balance w AFUDC	68,853																	0	428,648	
AFUDC Debt	(41)																	0	0	
AFUDC Equity	(80)																	0	0	
Inservice 6/2020 Completed	0																	0	0	
<b>S3786 : Elrama SS-New Substation</b>																				
CWIP Balance w AFUDC	1,386,198		(84,009)	153		14,072	4,707	5,512	395	104	524	286						(2,955,807)	(3,014,063)	(0)
AFUDC Debt	(467)																	0	0	
AFUDC Equity	(911)																	0	0	
Open	0																	0	0	
<b>S3787 : Elrama SS-Establish Wilson Z-11</b>																				
CWIP Balance w AFUDC	213																	(576)	(576)	0
AFUDC Debt	(2)																	0	0	
AFUDC Equity	(4)																	0	0	
Open	0																	0	0	
<b>S3789 : Elrama SS-Establish Wilson Z-17</b>																				
CWIP Balance w AFUDC	495							933										(2,992)	(2,058)	0
AFUDC Debt	0																	0	0	
AFUDC Equity	0																	0	0	
Open	0																	0	0	
<b>S3792 : Elrama SS-Est.Rte 51 Z-12 (AP Tie)</b>																				
CWIP Balance w AFUDC	53																	(1,226)	(1,226)	0
AFUDC Debt	(0)																	0	0	
AFUDC Equity	(0)																	0	0	
Open	0																	0	0	
<b>S3794 : Dravosburg SS-Establish Elrama Z-75</b>																				
CWIP Balance w AFUDC	221,011			59,102	1,117			(55,742)	8,959		2,214							(434,705)	(419,055)	(44)
AFUDC Debt	(18)																	0	0	
AFUDC Equity	(34)																	0	0	
Open	0																	0	0	
<b>S3795 : Dravosburg SS-Upgrade Elwyn Z-70</b>																				
CWIP Balance w AFUDC	212,318			(58,273)															(58,273)	0
AFUDC Debt	0																	0	0	
AFUDC Equity	2																	0	0	
Transfer to 767734	0							59,970										(399,417)	0	

**DUQUESNE LIGHT COMPANY**  
**18-0037 BV Deactivation Transmission Project**  
**Project Manager: Ben Dwulit**

	2020 YTD	2021 Spend												2021 YTD Spend	Total Project 2021		
	Spend	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec				
<b>S3796 - W. Mifflin SS-USS Irwin Works Z-94</b>																	
CWIP Balance w AFUDC	5,034					10,724	(10,826)			8,208	40,058			2,487	50,651	227,325	
AFUDC Debt	(0)															0	
AFUDC Equity	(0)															0	
Open	0															0	
<b>S3797: Wilson Substation-Elrama Z-11</b>																	
CWIP Balance w AFUDC	0													(2,295)	(2,295)	0	
AFUDC Debt	0															0	
AFUDC Equity	0															0	
Open	0															0	
<b>S3798: Wilson Substation-Elrama Z-17</b>																	
CWIP Balance w AFUDC	201													(932)	(932)	0	
AFUDC Debt	0															0	
AFUDC Equity	0															0	
Open	0															0	
<b>766433: Elrama - Wilson Z-17 Reconductor (L)</b>																	
CWIP Balance w AFUDC	341,763	(54,670)													(953,434)	1,310	
AFUDC Debt	0														0	(0)	
AFUDC Equity	0														0	0	
Transfer to L1411	0			58,422			(60,672)										
<b>766437: Dravosburg-Elrama Z-75 Reconductor</b>																	
CWIP Balance w AFUDC	1,103,077														0	1,103,077	
AFUDC Debt	0															0	
AFUDC Equity	0															0	
Inservice 6/2020 Completed	0																
<b>767731: Dravosburg SS-Elrama Z75 Breaker</b>																	
CWIP Balance w AFUDC	(168)														0	(0)	
AFUDC Debt	0															0	
AFUDC Equity	0															0	
Cancelled	0																
<b>767734: Dravosburg SS-Elwyn Z70 Breaker</b>																	
CWIP Balance w AFUDC	411,675														0	814,736	
AFUDC Debt	0															0	
AFUDC Equity	0															0	
Inservice 4/2021 CP 9/2021										403,061							
<b>767743: West Mifflin SS USS Irvin Works Z-</b>																	
CWIP Balance w AFUDC	52,049	53,770	11,042	7,642	146	1,346	134,638	172	27,100	2,504					238,359	290,409	
AFUDC Debt	0															0	
AFUDC Equity	0															0	
Inservice 10/2021																	
<b>767820: Elrama - Wilson Z11 Reconductor (L)</b>																	
CWIP Balance w AFUDC	522,641	1,767													(528,205)	(0)	
AFUDC Debt	0															0	
AFUDC Equity	0															0	
Transfer to L1410	0		1,455														
<b>767822: Elrama-Wilson Z-17</b>																	
CWIP Balance w AFUDC	3,294														0	5,657	
AFUDC Debt	0															0	
AFUDC Equity	0															0	
Inservice 8/2020	0				159	2,205											
<b>767828: Elrama-DEEP T-Punchlist-Z-11</b>																	
CWIP Balance w AFUDC	54,921	675													1,558	2,234	58,373
AFUDC Debt	0															0	
AFUDC Equity	0															0	
Inservice 10/2020	0				19	996	203		203		0						
<b>767837: Elrama SS-New SS Elrama</b>																	
CWIP Balance w AFUDC	259,355														(259,355)	(259,355)	0
AFUDC Debt	0															0	
AFUDC Equity	0															0	
Inservice 8/2020 CP	0																



**DUQUESNE LIGHT COMPANY**  
**18-0037 BV Deactivation Transmission Project**  
**Project Manager: Ben Dwulit**

	2020 YTD Spend	2021 Spend												2021 YTD Spend	Total Project 2021				
		Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec						
<b>779340: Dravosburg-Wilson Z-13, Z-73</b>																			
CWIP Balance w AFUDC	0																0	0	
AFUDC Debt	0																	0	
AFUDC Equity	0																	0	
Cancelled	0																	0	
<b>788594: Dravosburg SS-Logans Ferry Z78</b>																			
CWIP Balance w AFUDC	327,935	75,917		(58,884)										852			116,973	444,907	
AFUDC Debt	0																	0	
AFUDC Equity	0																	0	
Inservice 12/2020	0				32	3,622	60,672			34,763				0				0	
<b>800288: Settings Changes, Z-70 Brkr Replace</b>																			
CWIP Balance w AFUDC	3,644																	0	0
AFUDC Debt	0																	0	
AFUDC Equity	0																	0	
transfer to 767734	0									(3,644)								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	15,951,024																		
AFUDC Debt	(723)																		
AFUDC Equity	(1,406)																		
2020 CWIP Balance wo AFUDC	15,953,153																		
2020 Inservice																			
<b>Total Beaver Valley Deactivation Transmission Project</b>																			
2021 CWIP Balance w AFUDC		73,687	(113,485)	10,943	95,755	31,149	3,251	151,374	28,217	72,388	45,496	2,786	(4,056.016)				(3,654.457)	22,978,369	
AFUDC Debt		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(2)	
AFUDC Equity		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
2021 CWIP Balance wo AFUDC		73,687	(113,485)	10,943	95,755	31,149	3,251	151,374	28,217	72,388	45,496	2,786	(4,056.016)				(3,654.457)	22,978,371	
2021 Inservice																			
<b>Carve Out: PJM Project B3015.2 (WO's 766433, 767822, L1411, S3789)</b>																			
2021 CWIP Balance w AFUDC	1,114,535	(52,250)	0	0	0	0	0	933	0	0	0	2,500	(5,492)				(54,308)	1,060,227	
AFUDC Debt	(19)	0	0	0	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	0	0	0	(38)	
2021 CWIP Balance wo AFUDC	1,114,592	(52,250)	0	0	0	0	0	933	0	0	0	2,500	(5,492)				(54,308)	1,060,284	
2021 Inservice																			

**DUQUESNE LIGHT COMPANY**  
**18-0037 BV Deactivation Transmission Project**  
**Project Manager: Ben Dwulit**

	2021 Inservice												2021 YTD Inservice	Total Project Inservice			
	2020 Total Inservice	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov			Dec		
<b>L1410 : Elrama-Wilson Z-11-Rearr. and Estab</b>																	
CWIP Balance w AFUDC																	
AFUDC Debt																	
AFUDC Equity																	
Inservice 6/2020 CP 10/2021	6,048,994		(5,778)									528,205	0		522,427	6,571,421	
<b>L1411 : Elrama-Wilson Z-17-Recon &amp; Estab</b>																	
CWIP Balance w AFUDC													0				
AFUDC Debt																	
AFUDC Equity																	
Inservice 6/2020 Transfer from 766433	4,466,385	2,420	(41,973)	2,781	2,822	1,575	1,590	1,332				898,764	2,500	(2,500)	869,311	5,335,696	
<b>L1412 : Dravosburg-Elrama Z-75-Rec.&amp;Estab</b>																	
CWIP Balance w AFUDC																	
AFUDC Debt																	
AFUDC Equity																	
Inservice 12/2020 Completed	7,578,096		(415)		91,620				27,447				0	106	118,758	7,696,854	
<b>L1413 : Dravosburg-West Mifflin Z-73-Recond</b>																	
CWIP Balance w AFUDC																	
AFUDC Debt																	
AFUDC Equity																	
Open	0														0	0	
<b>L1415 : Elrama-Mitchell Z-111-Rec.&amp;Establis</b>																	
CWIP Balance w AFUDC																	
AFUDC Debt																	
AFUDC Equity																	
Inservice 6/2020 Completed	428,648														0	428,648	
<b>S3786 : Elrama SS-New Substation</b>																	
CWIP Balance w AFUDC												0					
AFUDC Debt																	
AFUDC Equity																	
Open	0														0	0	
<b>S3787 : Elrama SS-Establish Wilson Z-11</b>																	
CWIP Balance w AFUDC																	
AFUDC Debt																	
AFUDC Equity																	
Open	0														0	0	
<b>S3789 : Elrama SS-Establish Wilson Z-17</b>																	
CWIP Balance w AFUDC																	
AFUDC Debt																	
AFUDC Equity																	
Open	0														0	0	
<b>S3792 : Elrama SS-Est.Rte 51 Z-12 (AP Tie)</b>																	
CWIP Balance w AFUDC																	
AFUDC Debt																	
AFUDC Equity																	
Open	0														0	0	
<b>S3794 : Dravosburg SS-Establish Elrama Z-75</b>																	
CWIP Balance w AFUDC																	
AFUDC Debt																	
AFUDC Equity																	
Open	0														0	0	
<b>S3795 : Dravosburg SS-Upgrade Elwyn Z-70</b>																	
CWIP Balance w AFUDC																	
AFUDC Debt																	
AFUDC Equity																	
Transfer to 767734	397,719			(58,273)			59,970			(399,417)					(397,719)	0	

**DUQUESNE LIGHT COMPANY**  
**18-0037 BV Deactivation Transmission Project**  
**Project Manager: Ben Dwulit**

	2021 Inservice												2021 YTD Inservice	Total Project Inservice		
	2020 Total Inservice	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov			Dec	
<b>S3796 - W. Mifflin SS-USS Irwin Works Z-94</b>																
CWIP Balance w AFUDC	0															
AFUDC Debt																
AFUDC Equity																
Open	0														0	0
<b>S3797: Wilson Substation-Elrama Z-11</b>																
CWIP Balance w AFUDC																
AFUDC Debt																
AFUDC Equity																
Open	0														0	0
<b>S3798: Wilson Substation-Elrama Z-17</b>																
CWIP Balance w AFUDC																
AFUDC Debt																
AFUDC Equity																
Open	0														0	0
<b>766433: Elrama - Wilson Z-17 Reconductor (L</b>																
CWIP Balance w AFUDC	0															
AFUDC Debt																
AFUDC Equity																
Transfer to L1411	956,994	(54,670)		58,422				(60,672)				(898,764)			(955,684)	1,310
<b>766437: Dravosburg-Elrama Z-75 Reconductor</b>																
CWIP Balance w AFUDC																
AFUDC Debt																
AFUDC Equity																
Inservice 6/2020 Completed	1,103,077														0	1,103,077
<b>767731: Dravosburg SS-Elrama Z75 Breaker</b>																
CWIP Balance w AFUDC																
AFUDC Debt																
AFUDC Equity																
Cancelled	0														0	0
<b>767734: Dravosburg SS-Elwyn Z70 Breaker</b>																
CWIP Balance w AFUDC																
AFUDC Debt																
AFUDC Equity																
Inservice 4/2021 CP 9/2021	411,675									403,061	0				403,061	814,736
<b>767743: West Mifflin SS USS Irvin Works Z-</b>																
CWIP Balance w AFUDC																
AFUDC Debt																
AFUDC Equity																
Inservice 10/2021										0	290,409				290,409	290,409
<b>767820: Elrama - Wilson Z11 Reconductor (L</b>																
CWIP Balance w AFUDC																
AFUDC Debt																
AFUDC Equity																
Transfer to L1410	524,984	1,767	1,455									(528,205)			(524,984)	(0)
<b>767822: Elrama-Wilson Z-17</b>																
CWIP Balance w AFUDC																
AFUDC Debt																
AFUDC Equity																
Inservice 8/2020	3,294					159	2,205								2,364	5,657
<b>767828: Elrama-DEEP T-Punchlist-Z-11</b>																
CWIP Balance w AFUDC																
AFUDC Debt																
AFUDC Equity																
Inservice 10/2020	54,921	675				19	996		203		1,558				3,452	58,373
<b>767837: Elrama SS-New SS Elrama</b>																
CWIP Balance w AFUDC																
AFUDC Debt																
AFUDC Equity																
Inservice 8/2020 CP	259,355														0	259,355

**DUQUESNE LIGHT COMPANY**  
**18-0037 BV Deactivation Transmission Project**  
**Project Manager: Ben Dwulit**

	2020 Total Inservice	2021 Inservice												2021 YTD Inservice	Total Project Inservice		
		Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec				
<b>779340: Dravosburg-Wilson Z-13, Z-73</b>																	
CWIP Balance w AFUDC																	
AFUDC Debt																	
AFUDC Equity																	
Cancelled	0															0	0
<b>788594: Dravosburg SS-Logans Ferry Z78</b>																	
CWIP Balance w AFUDC																	
AFUDC Debt																	
AFUDC Equity																	
Inservice 12/2020	327,935	62,733	13,184	(58,884)	32	3,622	60,672				34,763	852				116,973	444,907
<b>800288: Settings Changes, Z-70 Brkr Replace</b>																	
CWIP Balance w AFUDC																	
AFUDC Debt																	
AFUDC Equity																	
transfer to 767734	3,644										(3,644)					(3,644)	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	22,565,722																
	<small>2020 Inservice</small>																
<b>Total Beaver Valley Deactivation Transmission Proj</b>																	
2021 CWIP Balance w AFUDC																	
AFUDC Debt																	
AFUDC Equity																	
2021 CWIP Balance wo AFUDC																	
2021 Inservice		6,733	(27,334)	(55,954)	94,492	6,352	63,765	1,332	27,650	34,763	292,819	2,500	(2,394)	444,723	23,010,444		
														<small>2021 ytd Inservice</small>			
<b>Carve Out: PJM Project B3015.2 (WO's 766433, 767822, L</b>																	
2021 CWIP Balance w AFUDC																	
AFUDC Debt																	
AFUDC Equity																	
2021 CWIP Balance wo AFUDC																	
2021 Inservice	5,426,672	(52,250)	(41,973)	61,203	2,822	1,734	(56,878)	1,332	0	0	0	2,500	(2,500)	(84,009)	5,342,663		

**Duquesne Light Company**  
**Dravosburg-Elrama Expansion Project**  
**Summary of 2021 Transmission Plant Balances by Month**  
**Project Manager: Ben Dwulit/Peter Francis**

A	CWIP to date	
	At December 31, 2020	8,200,653
B	Plant in Service to Date	
	At December 31, 2020	1,260,174

C1	CWIP without AFUDC	spend	Cumulative
		Monthly Actual	
	December 31 2020	8,200,652.60	
	January	445,889	8,646,541
	February	215,374	8,861,915
	March	472,108	9,334,023
	April	(70,529)	9,263,494
	May	487,653	9,751,146
	June	(5,146,098)	4,605,049
	July	(3,933)	4,601,116
	August	43,896	4,645,012
	September (1)	232,422	4,877,434
	October	(189,907)	4,687,527
	November	(408,725)	4,278,802
	December 31, 2021	(3,551,407)	727,395

C2	Plant in Service	Monthly Actual	Cumulative
		Monthly Actual	
	December 31, 2020	1,260,174	
	January	59,975	1,320,149
	February	758,630	2,078,779
	March	(59,725)	2,019,054
	April	208,965	2,228,018
	May	(116,629)	2,111,389
	June	4,964,160	7,075,549
	July	60,012	7,135,561
	August	8,531	7,144,092
	September	(55,173)	7,088,919
	October	283,308	7,372,227
	November	523,621	7,895,848
	December 31, 2021	3,823	7,899,672

(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 2021 "Other" Transmission Projects by Month**

	Beginning Balance	Capital Expenditures	Transfers To in service	Ending CWIP
CWIP December 31, 2020				8,200,653
January	8,200,653	505,864	59,975	8,646,541
February	8,646,541	974,004	758,630	8,861,915
March	8,861,915	412,383	(59,725)	9,334,023
April	9,334,023	138,435	208,965	9,263,494
May	9,263,494	371,023	(116,629)	9,751,146
June	9,751,146	(181,938)	4,964,160	4,605,049
July	4,605,049	56,079	60,012	4,601,116
August	4,601,116	52,427	8,531	4,645,012
September	4,645,012	177,249	(55,173)	4,877,434
October	4,877,434	93,401	283,308	4,687,527
November	4,687,527	114,897	523,621	4,278,802
December 31, 2021	4,278,802	(3,547,584)	3,823	727,395
Total		(833,760)	6,639,498	

	Beginning Balance	Transfers From CWIP	Retirements	Ending Plant In Service
Plant in service December 31, 2020				1,260,174
January	1,260,174	59,975	0	1,320,149
February	1,320,149	758,630	0	2,078,779
March	2,078,779	(59,725)	0	2,019,054
April	2,019,054	208,965	0	2,228,018
May	2,228,018	(116,629)	0	2,111,389
June	2,111,389	4,964,160	0	7,075,549
July	7,075,549	60,012	0	7,135,561
August	7,135,561	8,531	0	7,144,092
September	7,144,092	(55,173)	0	7,088,919
October	7,088,919	283,308	0	7,372,227
November	7,372,227	523,621	0	7,895,848
December 31, 2021	7,895,848	3,823	0	7,899,672
Total		6,639,498	0	

**DUQUESNE LIGHT COMPANY**  
**19-0037 Dravosburg Elrama Expansion Project**  
**Project Manager: Ben Dwulit**

	Total 2020 YTD Spend	2021 Spend												Total 2021 Spend	Total Project Spend		
		Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec				
L1414 : Dravosburg-West Mifflin Z-73-Recond																	
CWIP Balance w AFUDC	25,368	840	816	824	836			888						(445,958)	(441,754)		0
AFUDC Debt	(13)																0
AFUDC Equity	(26)																0
Open																	0
L1434 : Elrama Trm.Line-Draw.-Wilson Z-72																	
CWIP Balance w AFUDC	952													(409,520)	(409,520)		0
AFUDC Debt	(13)																0
AFUDC Equity	(24)																0
Open																	0
L1448 : USS Clairt-Piney Fork Z16-Line Wor																	
CWIP Balance w AFUDC	436,135	(415)												(818,600)	(819,015)		0
AFUDC Debt	0																0
AFUDC Equity	0																(0)
Open																	0
S3970 : Elrama SS-New SS(DEEP)-SR51 Tie Ln																	
CWIP Balance w AFUDC	489,966	201	(28,050)		51	157	243		149	101	151			(968,709)	(995,704)		0
AFUDC Debt	0																0
AFUDC Equity	0																(0)
Open																	0
S3972 : West Mifflin SS-Estab..Z-13 Bkr.#84																	
CWIP Balance w AFUDC	91,214	0		(64,169)											(64,169)	243,882	0
AFUDC Debt	0															0	0
AFUDC Equity	0															0	0
Inservice 12/2020		49,633	58,383			6,434	995								115,445		0
S3973 : West Mifflin SS-Estab..Z-13 Bkr.#85																	
CWIP Balance w AFUDC	54,913	0		58,273		6,434	(67,116)			11,777				40,460	49,829	204,058	0
AFUDC Debt	0															0	0
AFUDC Equity	0															0	0
Open																	0
S3974 : West Mifflin SS-Est.TieBkr 1&Protec																	
CWIP Balance w AFUDC	93,189	26,242	669				2,435	13,376	23,037	21,931	18,521	41,881		(358,659)	(210,568)	11,867	0
AFUDC Debt	(0)															0	0
AFUDC Equity	(0)															0	0
Open																	0
S3975: West Mifflin SS-Est.TieBkr 2&Protec																	
CWIP Balance w AFUDC	38,833	0												(40,406)	(40,406)		0
AFUDC Debt	0																0
AFUDC Equity	0																0
Open																	0
S3976 : Wilson SS-Est Bus Tie Bkr1 & Prot																	
CWIP Balance w AFUDC	6,611	0												(518,128)	(518,128)		0
AFUDC Debt	0																0
AFUDC Equity	0																0
Open																	0

**DUQUESNE LIGHT COMPANY**  
**19-0037 Dravosburg Elrama Expansion Project**  
**Project Manager: Ben Dwulit**

	Total 2020 YTD Spend	2021 Spend												Total 2021 Spend	Total Project Spend		
		Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec				
S3978 : Dravosburg SS-Upd Wilson Z72 Prot																	
CWIP Balance w AFUDC	911	0												(27,789)	(27,789)		0
AFUDC Debt	0																0
AFUDC Equity	0																0
Open																	
S3979 : Dravosburg SS-Upd Wilson Z73 Prot																	
CWIP Balance w AFUDC	117,732	0													0		110,623
AFUDC Debt	0																0
AFUDC Equity	0																0
Inservice 12/2020		(2,234)	1,073	(998)		(31,683)									(33,841)		
S3980:: Dravosburg SS-Upd West Mifflin Z79 Prot																	
CWIP Balance w AFUDC	59,351	82,788													82,788		140,705
AFUDC Debt	0																0
AFUDC Equity	0																0
In service 2/2021			34,273	(2,513)	1,055	(64,477)									(31,662)		
S3981:: Dravosburg SS-Upd West Mifflin Z79 Prot																	
CWIP Balance w AFUDC	24,687	0	179	75		96,160	922							0	97,336		173,147
AFUDC Debt	0																0
AFUDC Equity	0																0
Open																	
S3982 : West Mifflin SS-Upg Dravosburg Z-73																	
CWIP Balance w AFUDC	58,986	0													0		176,497
AFUDC Debt	0																0
AFUDC Equity	0																0
Inservice 12/2020			36,012	8,998	6,088	6,434	(39,747)								17,785		
S3983 : West Mifflin SS-Upg Dravosburg Z-74																	
CWIP Balance w AFUDC	7,882	28,637													28,637		274,184
AFUDC Debt	0																0
AFUDC Equity	0																0
Inservice 12/2020			218	487		6,434	83,076								90,215		
S3984 : Wilson SS Upgrade West Mifflin Z-13 Protec																	
CWIP Balance w AFUDC	0	0							35,277					(35,573)	(296)		0
AFUDC Debt	0																0
AFUDC Equity	0																0
Open																	
S3985 : Wilson SS Upgrade West Mifflin Z-14 Protec																	
CWIP Balance w AFUDC	0	0												(199)	(199)		0
AFUDC Debt	0																0
AFUDC Equity	0																0
Open																	
S3986 : USSX Clairton CST Upgr Z-16 Protec																	
CWIP Balance w AFUDC	150	0												(150)	(150)		0
AFUDC Debt	0																0
AFUDC Equity	0																0
Open																	
S4053 : Dravosburg SS Z-87 Breaker CT's																	
CWIP Balance w AFUDC	0	0													0		0
AFUDC Debt	0																0
AFUDC Equity	0																0
Transfer fo 767742																	



**DUQUESNE LIGHT COMPANY**  
**19-0037 Dravosburg Elrama Expansion Project**  
**Project Manager: Ben Dwulit**

	Total 2020 YTD Spend	2021 Spend												Total 2021 Spend	Total Project Spend	
		Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec			
767737: Dravosburg SS-West Mifflin Z-73																
CWIP Balance w AFUDC	122,066	0	33,670							0					33,670	115,675
AFUDC Debt	0															0
AFUDC Equity	0															0
Inservice 12/2020			25,425	(34,029)	15,197	(45,733)	(1,031)			110					(40,061)	
767739: Dravosburg SS-West Mifflin Z74																
CWIP Balance w AFUDC	19,786	2,848													2,848	51,418
AFUDC Debt																
AFUDC Equity																
Inservice 2/2021			19,498	2,812	6,113						306	55			28,784	
767740 : Dravosburg SS-#1,#2,#3,#4 138																
CWIP Balance w AFUDC	128,805	32,617		53,705	82,475	131,411	44,577	1,079	14,576	54	2,484	30,938			393,916	522,721
AFUDC Debt	0															0
AFUDC Equity	0															0
Inservice 11/2021																
767742 : Dravosburg -287 Breaker CT's																
CWIP Balance w AFUDC	0	0				131,411				0					131,411	186,482
AFUDC Debt	0															0
AFUDC Equity	0															0
Inservice 10/2019 CP	505			55,071						0					55,071	
767746: West Mifflin SS-Wilson Z-13																
CWIP Balance w AFUDC	427,761	0	505												505	447,317
AFUDC Debt	0															0
AFUDC Equity	0															0
Inservice 12/2020				662			18,390								19,051	
767748: West Mifflin SS-Wilson Z-14																
CWIP Balance w AFUDC	45,757	28,318	16,353	12,444			(14,792)	35,827	1,119	150,871	7,106	775			238,020	285,379
AFUDC Debt	0															0
AFUDC Equity	0															0
Inservice 10/2021													1,602		1,602	
767749: West Mifflin SS Install #3																
CWIP Balance w AFUDC	(0)	0													0	(0)
AFUDC Debt	0															0
AFUDC Equity	0															0
Cancelled transferred to 767749																
767750: West Mifflin SS-Dravosburg Z-73																
CWIP Balance w AFUDC	68,317	0										35			35	72,533
AFUDC Debt	0															0
AFUDC Equity	0															0
Inservice 12/2020				1,077	3,008	97									4,181	
767751: West Mifflin SS Dravosburg Breaker																
CWIP Balance w AFUDC	149,376	32,108											36		32,143	233,216
AFUDC Debt	0															0
AFUDC Equity	0															0
Inservice 2/2021			22,790	5,781	15,412			608	4,884				2,221		51,697	
767756: West Mifflin SS-Establish #3 bus																
CWIP Balance w AFUDC	129,141	3,182	10,391	11,142	186	860	267	1,081	5,015	28,510	52,744	7,441	(596)		120,222	249,363
AFUDC Debt	0															0
AFUDC Equity	0															0
Open																
767838: Elrama SS-New SS DEEP																
CWIP Balance w AFUDC	(347,259)														0	(0)
AFUDC Debt	0															0
AFUDC Equity	0															0
Cancelled transferred to 794186																

**DUQUESNE LIGHT COMPANY**  
**19-0037 Dravosburg Elrama Expansion Project**  
**Project Manager: Ben Dwulit**

	Total 2020 YTD Spend	2021 Spend												Total 2021 Spend	Total Project Spend	
		Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec			
794186: Elrama SS New SS DEEP																
CWIP Balance w AFUDC	90,673												(90,673)	(90,673)	0	
AFUDC Debt	0													0	0	
AFUDC Equity	0													0	0	
Inservice 8/2020														0		
875836: Dravosburg Z73																
CWIP Balance w AFUDC								151	4,849	8,313	3,098	40,338	56,748	56,748		
AFUDC Debt							0	(0)								
AFUDC Equity							0	(0)								
Open																
875837: Dravosburg Z74																
CWIP Balance w AFUDC								151	3,065	2,497	3,777	30,638	33,022	73,150	73,150	
AFUDC Debt							0	(0)								
AFUDC Equity																
Open																
893666: Planning Transmission Capital																
CWIP Balance w AFUDC													49,734	49,734	49,734	
AFUDC Debt																
AFUDC Equity																
Open																
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	2,172,141															
AFUDC Debt	(25)															
AFUDC Equity	(50)															
2020 CWIP Balance wo AFUDC	2,172,217															
2020 Inservice	1,205,103															
<b>Total 19-0037 Dravosburg-Elrama Expansion Project</b>																
2021 CWIP Balance w AFUDC		237,366	206,778	72,295	83,549	366,434	(33,464)	52,402	48,780	176,956	93,401	114,897	(3,547,584)	(2,128,190)	3,678,699	
AFUDC Debt		0	0	0	0	0	0	151	0	0	0	0	0	151	0	
AFUDC Equity		0	0	0	0	0	0	0	0	0	0	0	0	0	(0)	
2021 CWIP Balance wo AFUDC		237,366	206,778	72,295	83,549	366,434	(33,464)	52,250	48,780	176,956	93,401	114,897	(3,547,584)	(2,128,341)	3,678,699	
2021 Inservice																
<b>Carve Out: PJM Project B3012.2 (WO's 794186, S3970)</b>																
2021 CWIP Balance w AFUDC	580,639	201	(28,050)	0	51	157	243	0	149	101	151	0	(1,059,381)	(1,086,377)	0	
AFUDC Debt	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
AFUDC Equity	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(0)	
2021 CWIP Balance wo AFUDC	580,638	201	(28,050)	0	51	157	243	0	149	101	151	0	(1,059,381)	(1,086,377)	(0)	
2021 Inservice																

**DUQUESNE LIGHT COMPANY**  
**19-0037 Dravosburg Elrama Expansion Project**  
**Project Manager: Ben Dwulit**

	2021 Inservice												2021 YTD Inservice	Total Project Inservice	
	2020 YTD Inservice	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov			Dec
L1414 : Dravosburg-West Mifflin Z-73-Recond CWIP Balance w AFUDC AFUDC Debt AFUDC Equity Open	0													0	0
L1434 : Elrama Trm.Line-Draw.-Wilson Z-72 CWIP Balance w AFUDC AFUDC Debt AFUDC Equity Open	0													0	0
L1448 : USS Clairt-Piney Fork Z16-Line Wor CWIP Balance w AFUDC AFUDC Debt AFUDC Equity Open	0													0	0
S3970 : Elrama SS-New SS(DEEP)-SR51 Tie Ln CWIP Balance w AFUDC AFUDC Debt AFUDC Equity Open	0													0	0
S3972 : West Mifflin SS-Estab..Z-13 Bkr.#84 CWIP Balance w AFUDC AFUDC Debt AFUDC Equity Inservice 12/2020	192,606	49,633	58,383	(64,169)		6,434	995							51,276	243,882
S3973 : West Mifflin SS-Estab..Z-13 Bkr.#85 CWIP Balance w AFUDC AFUDC Debt AFUDC Equity Open	0													0	0
S3974 : West Mifflin SS-Est.TieBkr 1&Protec CWIP Balance w AFUDC AFUDC Debt AFUDC Equity Open	0													0	0
S3975: West Mifflin SS-Est.TieBkr 2&Protec CWIP Balance w AFUDC AFUDC Debt AFUDC Equity Open	0													0	0
S3976 : Wilson SS-Est Bus Tie Bkr1 & Prot CWIP Balance w AFUDC AFUDC Debt AFUDC Equity Open	0													0	0

**DUQUESNE LIGHT COMPANY**  
**19-0037 Dravosburg Elrama Expansion Project**  
**Project Manager: Ben Dwulit**

	2021 Inservice												2021 YTD Inservice	Total Project Inservice	
	2020 YTD Inservice	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov			Dec
S3978 : Dravosburg SS-Upd Wilson Z72 Prot CWIP Balance w AFUDC AFUDC Debt AFUDC Equity Open	0													0	0
S3979 : Dravosburg SS-Upd Wilson Z73 Prot CWIP Balance w AFUDC AFUDC Debt AFUDC Equity Inservice 12/2020	144,464	(2,234)	1,073	75		(31,683)								(32,768)	111,696
S3980:: Dravosburg SS-Upd West Mifflin Z79 Prot CWIP Balance w AFUDC AFUDC Debt AFUDC Equity In service 2/2021	0		206,640	(2,513)	1,055	(64,477)								140,705	140,705
S3981:: Dravosburg SS-Upd West Mifflin Z79 Prot CWIP Balance w AFUDC AFUDC Debt AFUDC Equity Open	0													0	0
S3982 : West Mifflin SS-Upg Dravosburg Z-73 CWIP Balance w AFUDC AFUDC Debt AFUDC Equity Inservice 12/2020	158,712	11,505	36,012	(2,508)	6,088	6,434	(39,747)							17,785	176,497
S3983 : West Mifflin SS-Upg Dravosburg Z-74 CWIP Balance w AFUDC AFUDC Debt AFUDC Equity Inservice 12/2020	0		184,187	487		6,434	83,076							274,184	274,184
S3984 : Wilson SS Upgrade West Mifflin Z-13 Protec CWIP Balance w AFUDC AFUDC Debt AFUDC Equity Open	0													0	0
S3985 : Wilson SS Upgrade West Mifflin Z-14 Protec CWIP Balance w AFUDC AFUDC Debt AFUDC Equity Open	0													0	0
S3986 : USSX Clairton CST Upgr Z-16 Protec CWIP Balance w AFUDC AFUDC Debt AFUDC Equity Open	0													0	0
S4053 : Dravosburg SS Z-87 Breaker CT's CWIP Balance w AFUDC AFUDC Debt AFUDC Equity Transfer fo 767742	0													0	0

**DUQUESNE LIGHT COMPANY**  
**19-0037 Dravosburg Elrama Expansion Project**  
**Project Manager: Ben Dwulit**

	2021 Inservice												2021 YTD Inservice	Total Project Inservice	
	2020 YTD Inservice	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov			Dec
767737: Dravosburg SS-West Mifflin Z-73 CWIP Balance w AFUDC AFUDC Debt AFUDC Equity Inservice 12/2020	122,066	409	25,425	(768)	15,197	(45,733)	(1,031)			110				(6,391)	115,675
767739: Dravosburg SS-West Mifflin Z74 CWIP Balance w AFUDC AFUDC Debt AFUDC Equity Inservice 2/2021	0		42,132	2,812	6,113						306	55		51,418	51,418
767740 : Dravosburg SS-#1,#2,#3,#4 138 CWIP Balance w AFUDC AFUDC Debt AFUDC Equity Inservice 11/2021	0											522,721		522,721	522,721
767742 : Dravosburg -287 Breaker CT's CWIP Balance w AFUDC AFUDC Debt AFUDC Equity Inservice 10/2019 CP	56,081									(55,576)				(55,576)	55,576
767746: West Mifflin SS-Wilson Z-13 CWIP Balance w AFUDC AFUDC Debt AFUDC Equity Inservice 12/2020	427,761	662	505				18,390							19,556	447,317
767748: West Mifflin SS-Wilson Z-14 CWIP Balance w AFUDC AFUDC Debt AFUDC Equity Inservice 10/2021	0										283,002	775	1,602	285,379	285,379
767749: West Mifflin SS Install #3 CWIP Balance w AFUDC AFUDC Debt AFUDC Equity Cancelled transferred to 767749	0													0	0
767750: West Mifflin SS-Dravosburg Z-73 CWIP Balance w AFUDC AFUDC Debt AFUDC Equity Inservice 12/2020	68,317			1,077	3,008	97						35		4,217	72,533
767751: West Mifflin SS Dravosburg Breaker CWIP Balance w AFUDC AFUDC Debt AFUDC Equity Inservice 2/2021	0		204,274	5,781	15,412			608	4,884			36	2,221	233,216	233,216
767756: West Mifflin SS-Establish #3 bus CWIP Balance w AFUDC AFUDC Debt AFUDC Equity Open	0													0	0
767838: Elrama SS-New SS DEEP CWIP Balance w AFUDC AFUDC Debt AFUDC Equity Cancelled transferred to 794186	0													0	0

**DUQUESNE LIGHT COMPANY**  
**19-0037 Dravosburg Elrama Expansion Project**  
**Project Manager: Ben Dwulit**

	2021 Inservice												2021 YTD Inservice	Total Project Inservice			
	2020 YTD Inservice	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov			Dec		
794186: Elrama SS New SS DEEP																	
CWIP Balance w AFUDC																	
AFUDC Debt																	
AFUDC Equity																	
Inservice 8/2020	90,673															0	90,673
875836: Dravosburg Z73																	
CWIP Balance w AFUDC																	
AFUDC Debt																	
AFUDC Equity																	
Open																0	0
875837: Dravosburg Z74																	
CWIP Balance w AFUDC																	
AFUDC Debt																	
AFUDC Equity																	
Open																0	0
893666: Planning Transmission Capital																	
CWIP Balance w AFUDC																	
AFUDC Debt																	
AFUDC Equity																	
Open																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	1,260,679																
<b>Total 19-0037 Dravosburg-Elrama Expansion Project</b>																	
2021 CWIP Balance w AFUDC																	
AFUDC Debt																	
AFUDC Equity																	
2021 CWIP Balance wo AFUDC																	
2021 Inservice		59,975	758,630	(59,725)	46,873	(122,493)	61,683	608	4,884	(55,466)	283,308	523,621	3,823	1,505,722	2,821,472		
<b>Carve Out: PJM Project B3012.2 (WO's 794186, S3970)</b>																	
2021 CWIP Balance w AFUDC																	
AFUDC Debt																	
AFUDC Equity																	
2021 CWIP Balance wo AFUDC																	
2021 Inservice	90,673	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	90,673

**DUQUESNE LIGHT COMPANY**  
**19-0044 Oakland Z-42 Conductor**  
**Project Manager: Peter Francis**

	Total 2020 Spend	2021 Spend												Total 2021 Spend	Project Total		
		Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec				
<b>L1467 : Oakland-Pant.Hollow-Reconductor</b>																	
CWIP Balance w AFUDC	3,691,349	236,502	762,596	291,968	41,310	4,590	(148,474)									1,188,491	4,902,476.84
AFUDC Debt	-																
AFUDC Equity	-																
Inservice	-																
<b>771783: Oakland SS-Riazzi Re-Conducto</b>																	
CWIP Balance w AFUDC	63,769	31,995	4,630	48,120												84,745	175,723.17
AFUDC Debt	-																
AFUDC Equity	-																
Inservice	-				13,576	5,864		3,828	3,647	293						27,208	
<b>TBD</b>																	
CWIP Balance w AFUDC																	
AFUDC Debt																	
AFUDC Equity																	
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	3,755,119																5,078,200
AFUDC Debt																	-
AFUDC Equity																	-
2020 CWIP Balance wo AFUDC																	5,078,200
2020 Inservice																	
2021 CWIP Balance w AFUDC		268,498	767,226	340,088	54,886	4,590	(148,474)	3,828	3,647	293	-	-	-			1,294,581	
AFUDC Debt		-	-	-	-	-	-	-	-	-	-	-	-			-	
AFUDC Equity		-	-	-	-	-	-	-	-	-	-	-	-			-	
2021 CWIP Balance wo AFUDC		268,498	767,226	340,088	54,886	4,590	(148,474)	3,828	3,647	293	-	-	-			1,294,581	
2021 Inservice																	

**DUQUESNE LIGHT COMPANY**  
**19-0044 Oakland Z-42 Conductor**  
**Project Manager: Peter Francis**

	Total 2020	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	2021
	Inservice													Inservice
<b>L1467 : Oakland-Pant.Hollow-Reconductor</b>														
CWIP Balance w AFUDC														
AFUDC Debt														
AFUDC Equity														
Inservice							4,902,476.84							4,902,476.84
<b>771783: Oakland SS-Riazzi Re-Conductor</b>														
CWIP Balance w AFUDC														
AFUDC Debt														
AFUDC Equity					162,091.26	5,863.62		3,828.33	3,646.94	293.02				175,723.17
Inservice														
<b>TBD</b>														
CWIP Balance w AFUDC														
AFUDC Debt														
AFUDC Equity														
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	0													
2021 CWIP Balance w AFUDC														
AFUDC Debt														
AFUDC Equity														
2021 CWIP Balance wo AFUDC														
2021 Inservice		0	0	0	162,091.26	5,863.62	4,902,476.84	3,828.33	3,646.94	293.02	0	0	0	5,078,200.01



# APPENDIX 4

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



April 18, 2022

**VIA ELECTRONIC FILING**

The Honorable Kimberly D. Bose, 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. Bose:

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 above the printed name.

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)				
	2021	2022	2023	2024	2025	2026
Capital Spending On Electric Transmission Facilities (\$ Thousands) (1)	\$50,207	\$63,043	\$84,534	\$78,458	\$54,301	\$20,923

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

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

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

Project Description (2)	Project Type (3)	Expected Project Completion Date (month/year)	Completion Status (4)	Is Project On Schedule? (Y/N)	If Project Not On Schedule, Indicate Reasons For Delay (5)
<b><u>BI Crescent Corridor Rebuild</u></b> Upgrade existing 138 kV corridor	Upgrade of Existing	06/2026	Under Construction	Y	
<b><u>Beaver Valley Deactivation Transmission Project</u></b> Establishment of new Elrama substation & various upgrades of existing 138 kV circuits	New Build Upgrade of Existing	10/2021	Complete	Y	Other: Portions of the 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.
<b><u>Dravosburg Elrama Expansion Project</u></b> Expansion of 138 kV substations & various upgrades of 138 kV circuits	Upgrade of Existing	02/2022	Complete	Y	Other: Portions of the 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.

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

<b><u>West Deer SS</u></b> Build new 138 kV line and construct new substation	New Build	12/2028	Pre-Engineering	Y	
<b><u>Universal-Plum 138 kV Transmission Line</u></b> Expansion of existing 138 kV substation and build new 138 kV line	New Build	02/2022	Complete	Y	
<b><u>Riazz SS</u></b> Build new 138 kV – 23 kV bulk substation	New Build	06/2021	Complete	Y	
<b><u>Mon-Fayette Expressway</u></b> Relocate existing electric facilities for new highway expansion	Refurbishment/Replacement	09/2023	Under Construction	Y	
<b><u>Watson Substation</u></b> Build new 138 kV line and construct new substation	New Build	04/2026	Pre-Engineering	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	05/2024	Pre-Engineering	Y	

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

Instructions for completing “Table 2: Project Detail”:

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

Paperwork Reduction Act of 1995 (PRA) Statement: The PRA (44 U.S.C. 3501 et seq.) requires us to inform you the information collected in the FERC-730 is necessary for the Commission to evaluate its incentive rates policies, and to demonstrate the effectiveness of these policies. Further, the FERC-730 filing requirement allows the Commission to track the progress of electric transmission projects granted incentive-based rates, providing an accurate assessment of the state of the industry with respect to transmission investment, and ensuring that incentive rates are effective in encouraging the development of appropriate transmission infrastructure. Responses are mandatory. An agency may not conduct or sponsor, and a person is not required to respond to a collection of information unless it displays a currently valid OMB Control Number.

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

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

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

# APPENDIX 5



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

Tab:	Line #/Description	Description:	Cell:	Current Instruction/ Reference	Correct Instruction/ Reference	Reason For Change:
Appendix A	1	Transmission Wages Expense	E6	p354.21.b	p354-355.21.b	Footnote A
Appendix A	2	Total Wages Expense	E8	p354.28.b	p354-355.28.b	Footnote A
Appendix A	3	Less A&G Wages Expense	E9	p354.27.b	p354-355.27.b	Footnote A
Appendix A	52	Transmission O&M	E97	p321.112.b	p320-323.112.b	Footnote A
Appendix A	53	Less Account 565	E98	p321.96.b	p320-323.96.b	Footnote A
Appendix A	55	Plus Net Transmission Lease Payments	E100	p200.4.c	p200-201.4.c	Footnote A
Appendix A	58	Total A&G	E105	p323.197.b	p320-323.197.b	Footnote A
Appendix A	60	Less Property Insurance Account 924	E107	p323.185.b	p320-323.185.b	Footnote A
Appendix A	61	Less Regulatory Commission Expense Account 928	E108	p323.189.b	p320-323.189.b	Footnote A
Appendix A	62	Less General Advertising Expense Account 930.1	E109	p323.191.b	p320-323.191.b	Footnote A
Appendix A	80	Intangible Amortization	E136	p336.1.f	p336-337.1.f	Footnote A
Appendix A	84	Common Depreciation - Electric Only	E141	p336.11.b	p336-337.11.b	Footnote A
Appendix A	85	Common Amortization - Electric Only	E142	p356 or p336.11.d	p356 or p336-337.11.d	Footnote A
Appendix A	93	Amortization of Debt Discount and Expense	E160	p117.63.c	p114-117.63.c	Footnote A
Appendix A	94	Amortization of Loss on Reacquired Debt	E161	p117.64.c	p114-117.64.c	Footnote A
Appendix A	95	Less Amort of Gain on Reacquired on Debt-Credit	E162	p117.65.c	p114-117.65.c	Footnote A
Appendix A	96	Less Amort of Premium on Debt-Credit	E163	p117.66.c	p114-117.66.c	Footnote A
Appendix A	97	Interest on Debt to Associated Companies	E164	p117.67.c	p114-117.67.c	Footnote A
Appendix A	99	Preferred Dividends	E167	p118.29.c	p118-119.29.c	Footnote A
Appendix A	100	Proprietary Capital	E170	p112.16.c	p112-113.16.c	Footnote A
Appendix A	101	Less Accumulated Other Comprehensive	E171	p112.15.c	p112-113.15.c	Footnote A
Appendix A	103	Less Account 216.1	E173	p112.12.c	p112-113.12.c	Footnote A
Appendix A	107	Less Loss on Reacquired Debt	E179	p111.81.c	p110-111.81.c	Footnote A
Appendix A	108	Plus Gain on Reacquired Debt	E180	p113.61.c	p112-113.61.c	Footnote A
Appendix A	110	Preferred Stock	E182	p112.3.c	p112-113.3.c	Footnote A
Appendix A	Not Applicable	Note G	C286	351.h	350-351.h	Footnote A
Appendix A	Not Applicable	Note I	C288	266.8.f	266-267.8.f	Footnote A
Appendix A	Not Applicable	Note Q	C302	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. 82)	NOTE: (Schedule Page 112 - 113 Line No. 82)	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	2021 FF1 Pages No. 262-263 Column (I) Electric (Account 408.1, 409.1). In the 2021 FERC Form 1, on Pages No. 262-263, three (3) new Columns were added (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 2021 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 2021 FF1
2 - Other Tax	Line 11	Excise Tax on Coal	D26	p263.i	262-263.i	Line 7 is not utilized in 2021 FF1
2 - Other Tax	Line 12	PA Gross receipts Tax	D278	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 2021 FF1
2 - Other Tax	Line 14	PA Insurance Premiums	D29	p263.i	262-263.i	Line 17 is not utilized in 2021 FF1
2 - Other Tax	Line 15	PA Fuel Use	D30	p263.i	262-263.i	Line 19 is not utilized in 2021 FF1
2 - Other Tax	Line 16	PA Motor Carriers	D31	p263.i	262-263.i	Line 20 is not utilized in 2021 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 2021 FF2
2 - Other Tax	Line 19	WV Income	D34	p263.i	262-263.i	Line 27 is not utilized in 2021 FF3
2 - Other Tax	Line 20	Gross Receipts	D35	p263.i	262-263.i	Line 32 is not utilized in 2021 FF4
2 - Other Tax	Line 23	Total 'Other' Taxes included on p.114.14c	D41	p.114.14c	p.114-117.14c	Footnote A
5 - Cost Support	Plant in Service Worksheet - Form 1 Page #s	"Source" Information for Prior Year and Current Year	D4 and D16; D20 and D32; D36 and D37; D41 and D 42; D 46 and D 58	p204; p205; p206; p207	p204-207	Footnote A
5 - Cost Support	Accumulated Depreciation Worksheet - Form 1 Page #s	"Source" Information for Prior Year and Current Year	D104 and D105	p200.21.c	p200-201.21.c	Footnote A

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

<b>Tab:</b>	<b>Line #/Description</b>	<b>Description:</b>	<b>Cell:</b>	<b>Current Instruction/ Reference</b>	<b>Correct Instruction/ Reference</b>	<b>Reason For Change:</b>																				
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	<p>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>).</p> <table border="1"> <thead> <tr> <th colspan="4">Schedule 227 Line No.: 11 Column: c</th> </tr> <tr> <th>Other Details:</th> <th></th> <th>Column c:</th> <th>Column b:</th> </tr> </thead> <tbody> <tr> <td>General</td> <td>\$</td> <td>3,040,410 \$</td> <td>2,450,550</td> </tr> <tr> <td>Operations and Maintenance</td> <td></td> <td>630,053</td> <td>1,293,344</td> </tr> <tr> <td><b>Total</b></td> <td><b>\$</b></td> <td><b>4,470,471 \$</b></td> <td><b>3,743,902</b></td> </tr> </tbody> </table>	Schedule 227 Line No.: 11 Column: c				Other Details:		Column c:	Column b:	General	\$	3,040,410 \$	2,450,550	Operations and Maintenance		630,053	1,293,344	<b>Total</b>	<b>\$</b>	<b>4,470,471 \$</b>	<b>3,743,902</b>
Schedule 227 Line No.: 11 Column: c																										
Other Details:		Column c:	Column b:																							
General	\$	3,040,410 \$	2,450,550																							
Operations and Maintenance		630,053	1,293,344																							
<b>Total</b>	<b>\$</b>	<b>4,470,471 \$</b>	<b>3,743,902</b>																							
5 - Cost Support	Electric /Non-electric Cost Support	Net Transmission Lease Payments	F147	p200.4.c	p200-201.4.c	Footnote A																				
5 - Cost Support	Electric /Non-electric Cost Support	Intangible Amortization	F150	p336.1d&e	p336-337.1d&e	Footnote A																				
5 - Cost Support	Electric /Non-electric Cost Support	Common Depreciation - Electric Only	F151	p336.11.b	p336-337.11.b	Footnote A																				
5 - Cost Support	Electric /Non-electric Cost Support	Common Amortization - Electric Only	F152	p356 or p336.11d	p356 or p336-337.11d	Footnote A																				
5 - Cost Support	CWIP & Expensed Lease Worksheet	Total Plant In Service	F163	p207.104.g	p204-207.104.g	Footnote A																				
5 - Cost Support	CWIP & Expensed Lease Worksheet	Transmission Plant In Service	F165	p207.58.g	p204207.58.g	Footnote A																				
5 - Cost Support	PBOPs Cost Support	Account 926 (Prior Year)	F173	p323.187.c	p320-323.187.c	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	<p>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>).</p> <table border="1"> <thead> <tr> <th colspan="4">Schedule 227 Line No.: 11 Column: c</th> </tr> <tr> <th>Other Details:</th> <th></th> <th>Column c:</th> <th>Column b:</th> </tr> </thead> <tbody> <tr> <td>General</td> <td>\$</td> <td>3,040,410 \$</td> <td>2,450,550</td> </tr> <tr> <td>Operations and Maintenance</td> <td></td> <td>630,053</td> <td>1,293,344</td> </tr> <tr> <td><b>Total</b></td> <td><b>\$</b></td> <td><b>4,470,471 \$</b></td> <td><b>3,743,902</b></td> </tr> </tbody> </table>	Schedule 227 Line No.: 11 Column: c				Other Details:		Column c:	Column b:	General	\$	3,040,410 \$	2,450,550	Operations and Maintenance		630,053	1,293,344	<b>Total</b>	<b>\$</b>	<b>4,470,471 \$</b>	<b>3,743,902</b>
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<b>Total</b>	<b>\$</b>	<b>4,470,471 \$</b>	<b>3,743,902</b>																							

[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.