

Attachment 6I – Duquesne Formula Rate Update Filing



**Aron Beatty**  
Counsel, Regulatory

800 N 3<sup>rd</sup> Street  
Harrisburg, PA

Tel: 412-393-6563  
abeatty@duqlight.com

May 15, 2024

**VIA ELECTRONIC FILING**

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

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

Dear Acting Secretary Debbie-Anne Reese:

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

**SUMMARY AND INFORMATION PROVIDED**

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

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



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

## **INFORMATIONAL FILING**

### **Annual Update**

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

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

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

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

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

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



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

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

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

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

Respectfully Submitted,

A handwritten signature in black ink, appearing to read "Aron J. Beatty", is written over a light gray circular background.

Aron Beatty  
Counsel, Regulatory

Enclosures

# **APPENDIX 1**

## Formula Rate - Appendix A True-Up

Notes

FERC Form 1 Page # or Instruction

2023

Shaded cells are input cells

### Allocators

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

### Plant Calculations

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

**Adjustment To Rate Base**

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

**O&M**

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

**Depreciation & Amortization Expense**

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

**Taxes Other than Income**

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



### Return / Capitalization Calculations

<b>Long Term Interest</b>			
92	Long Term Interest	(Note Q)	Attachment 5
93	Amortization of Debt Discount and Expense		p117.63.c
94	Amortization of Loss on Reacquired Debt		p117.64.c
95	Less Amort of Gain on Reacquired on Debt-Credit		p117.65.c
96	Less Amort of Premium on Debt-Credit		p117.66.c
97	Interest on Debt to Associated Companies		p117.67.c
98	<b>Total Long Term Debt Costs</b>		(Sum lines 92 to 94) - Line 95 - Line 96 + Line 97
99	<b>Preferred Dividends</b>	Enter Positive	p118.29.c
<b>Common Stock</b>			
100	Proprietary Capital		p112.16.c
101	Less Accumulated Other Comprehensive Income Account 219		p112.15.c
102	Less Preferred Stock		(Line 110)
103	Less Account 216.1		p112.12.c
104	<b>Common Stock</b>		(Line 100 - (Sum Lines 101 to 103))
<b>Capitalization</b>			
105	Long Term Debt		
106	Bonds		Attachment 5
107	Less Loss on Reacquired Debt	Enter Negative	p111.81.c
108	Plus Gain on Reacquired Debt		p113.61.c
109	<b>Total Long Term Debt</b>		Sum (Lines 105 to Line 108)
110	Preferred Stock		p112.3.c
111	Common Stock		(Line 104)
112	<b>Total Capitalization</b>		(Sum Lines 109 to 111)
113	Debt %		(Line 109 / Line 112)
114	Preferred %		(Line 110 / Line 112)
115	Common %	(Note O)	(Line 111 / Line 112)
116	Debt Cost		(Line 98 / Line 109)
117	Preferred Cost		(Line 99 / Line 110)
118	Common Cost	(Note J)	10.9% ROE + .5% RTO Adder
119	Weighted Cost of Debt		(Line 113 * Line 116)
120	Weighted Cost of Preferred		(Line 114 * Line 117)
121	Weighted Cost of Common		(Line 115 * Line 118)
122	<b>Total Return ( R )</b>		(Sum Lines 119 to 121)
123	<b>Investment Return = Rate Base * Rate of Return</b>		(Line 51 * Line 122)

### Composite Income Taxes

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

**REVENUE REQUIREMENT**

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

# Notes

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

END

A	B End of Year Total	C Beg of Year Total	D Average	E Gas, Prod Or Other Related	F Only Transmission Related	G Plant Related	H Labor Related	I
Line #								
1 ADIT-190 (enter negative) - line 43	(38,410,413)	(38,108,438)	(38,259,426)	(9,771,843)	-	-	(28,487,583)	
2 ADIT-282 -- line 49	698,690,314	692,466,845	695,578,580	527,261,191	168,317,389			
3 ADIT-283 -- line 62	66,817,490	67,310,020	67,063,755	8,983,714		3,051,407	55,928,635	
4 Subtotal -- Sum (line 1 + line 2 + line 3)	727,097,391	721,668,427	724,382,909	525,573,061	168,317,389	3,051,407	27,441,062	
5 Wages & Salary Allocator -- Appendix A line 5							19.3535%	
6 Gross Plant Allocator -- Appendix A line 10						23.2930%		
7 Transmission Allocator					100.00%			
8 All other				0.00%				
9 ADIT	174,338,963				168,317,389	710,764	5,310,810	Enter Column B as a negative on Appendix A, line 34. (Column B = Sum of Columns F through H)
			line 8 * line 4	line 7 * line 4	line 6 * line 4	line 5 * line 4		

3,051,407 <from Acct 283 below

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

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

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

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

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

ADIT- 282

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

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

ADIT-283

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

ADITC-255

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

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

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

Criteria for Allocation:

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

**Account 454 - Rent from Electric Property**

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

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

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

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

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

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

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

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

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

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



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

#### Return Calculation

1	Rate Base	Appendix A, Line 51	701,181,494
2	Debt %	(Line 109 / Line 112)	Appendix A, Line 113 45.7%
3	Preferred %	(Line 110 / Line 112)	Appendix A, Line 114 0.0%
4	Common %	(Line 111 / Line 112)	Appendix A, Line 115 54.3%
5	Debt Cost	(Line 98 / Line 109)	Appendix A, Line 116 4.77%
6	Preferred Cost	(Line 99 / Line 110)	Appendix A, Line 117 0.00%
7	Common Cost	Appendix A % plus 100 Basis Pts	Appendix A, Line 118 + 1% 12.40%
8	Weighted Cost of Debt	(Line 113 * Line 116)	Appendix A, Line 119 0.0218
9	Weighted Cost of Preferred	(Line 114 * Line 117)	Appendix A, Line 120 -
10	Weighted Cost of Common	(Line 115 * Line 118)	Line 4 * Line 7 0.0674
11		(Sum Lines 119 to 121)	Sum Lines 8 to 10 <b>0.0892</b>
12		<b>(Line 51 * Line 122)</b>	<b>Line 11 * Line 1 62,517,715</b>

#### Composite Income Taxes

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

Plant in Service Worksheet		Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions			Details	
	<b>Calculation of Transmission Plant In Service</b>	Source		<b>Balance For True up</b>	<b>Balance for Estimate</b>	
	December	p206.58.b	For 2022	1,102,624,428		
	January	Company Records	For 2023	1,104,230,889		
	February	Company Records	For 2023	1,105,604,625		
	March	Company Records	For 2023	1,106,297,377		
	April	Company Records	For 2023	1,104,614,314		
	May	Company Records	For 2023	1,119,556,491		
	June	Company Records	For 2023	1,116,390,964		
	July	Company Records	For 2023	1,119,848,892		
	August	Company Records	For 2023	1,122,282,730		
	September	Company Records	For 2023	1,125,676,152		
	October	Company Records	For 2023	1,130,051,234		
	November	Company Records	For 2023	1,137,246,967		
	December	p207.58.g	For 2023	1,166,234,923	1,166,234,923	
13	<b>Transmission Plant In Service</b>			1,120,204,768		1,166,234,923
	<b>Calculation of Distribution Plant In Service</b>	Source				
	December	p206.75.b	For 2022	3,434,001,208		
	January	Company Records	For 2023	3,438,170,213		
	February	Company Records	For 2023	3,466,942,874		
	March	Company Records	For 2023	3,479,419,051		
	April	Company Records	For 2023	3,496,495,964		
	May	Company Records	For 2023	3,503,326,597		
	June	Company Records	For 2023	3,523,977,968		
	July	Company Records	For 2023	3,549,937,921		
	August	Company Records	For 2023	3,593,363,023		
	September	Company Records	For 2023	3,609,669,308		
	October	Company Records	For 2023	3,642,917,179		
	November	Company Records	For 2023	3,680,387,805		
	December	p207.75.g	For 2023	3,709,851,941	3,709,851,941	
	<b>Distribution Plant In Service</b>			3,548,343,158		3,709,851,941
	<b>Calculation of Intangible Plant In Service</b>	Source				
	December	p204.5.b	For 2022	404,105,291		
	December	p205.5.g	For 2023	429,897,522	429,897,522	
16	<b>Intangible Plant In Service</b>			417,001,407		429,897,522
	<b>Calculation of General Plant In Service</b>	Source				
	December	p206.99.b	For 2022	402,236,770		
	December	p207.99.g	For 2023	426,922,336	426,922,336	
16	<b>General Plant In Service</b>			414,579,553		426,922,336
	<b>Calculation of Production Plant In Service</b>	Source				
	December	p204.46b	For 2022	-		
	January	Company Records	For 2023	-		
	February	Company Records	For 2023	-		
	March	Company Records	For 2023	-		
	April	Company Records	For 2023	-		
	May	Company Records	For 2023	-		
	June	Company Records	For 2023	-		
	July	Company Records	For 2023	-		
	August	Company Records	For 2023	-		
	September	Company Records	For 2023	-		
	October	Company Records	For 2023	-		
	November	Company Records	For 2023	-		
	December	p205.46.g	For 2023	-	-	
	<b>Production Plant In Service</b>			-		-
	<b>Calculation of Common Plant In Service</b>	Source				
	December (Electric Portion)	p356	For 2022	-		
	December (Electric Portion)	p356	For 2023	-	-	
17	<b>Common Plant In Service</b>			-		-
6	<b>Total Plant In Service</b>	Sum of averages above		5,500,128,886		5,732,906,722

Accumulated Depreciation Worksheet

Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions					Details
	<b>Calculation of Transmission Accumulated Depreciation</b>	Source		<b>Balance For True up</b>	<b>Balance for Estimate</b>
	December	Prior year p219		321,962,340	
	January	Company Records	For 2022	323,893,374	
	February	Company Records	For 2023	326,043,320	
	March	Company Records	For 2023	327,766,454	
	April	Company Records	For 2023	330,760,582	
	May	Company Records	For 2023	332,266,082	
	June	Company Records	For 2023	331,679,648	
	July	Company Records	For 2023	334,084,979	
	August	Company Records	For 2023	336,141,799	
	September	Company Records	For 2023	338,214,416	
	October	Company Records	For 2023	340,138,490	
	November	Company Records	For 2023	341,456,147	
	December	p219.25	For 2023	343,172,391	343,172,391
22	<b>Transmission Accumulated Depreciation</b>			332,904,617	343,172,391
	<b>Calculation of Distribution Accumulated Depreciation</b>	Source			
	December	Prior year p219.26	For 2022	1,010,875,039	
	January	Company Records	For 2023	1,013,725,869	
	February	Company Records	For 2023	1,019,194,699	
	March	Company Records	For 2023	1,024,062,735	
	April	Company Records	For 2023	1,030,263,818	
	May	Company Records	For 2023	1,035,388,781	
	June	Company Records	For 2023	1,041,545,612	
	July	Company Records	For 2023	1,045,867,863	
	August	Company Records	For 2023	1,052,290,832	
	September	Company Records	For 2023	1,058,363,239	
	October	Company Records	For 2023	1,063,524,193	
	November	Company Records	For 2023	1,070,637,663	
	December	p219.26	For 2023	1,077,061,430	1,077,061,430
	<b>Distribution Accumulated Depreciation</b>			1,041,752,444	1,077,061,430
	<b>Calculation of Intangible Accumulated Depreciation</b>	Source			
	December	Prior year p200.21.c	For 2022	280,681,159	
	December	p200.21c	For 2023	286,956,620	286,956,620
26	<b>Accumulated Intangible Depreciation</b>			283,818,890	286,956,620
	<b>Calculation of General Accumulated Depreciation</b>	Source			
	December	Prior year p219	For 2022	166,371,951	
	December	p219.28	For 2023	179,315,662	179,315,662
25	<b>Accumulated General Depreciation</b>			172,843,807	179,315,662
	<b>Calculation of Production Accumulated Depreciation</b>	Source			
	December	Prior year p219	For 2022	-	
	January	Company Records	For 2023	-	
	February	Company Records	For 2023	-	
	March	Company Records	For 2023	-	
	April	Company Records	For 2023	-	
	May	Company Records	For 2023	-	
	June	Company Records	For 2023	-	
	July	Company Records	For 2023	-	
	August	Company Records	For 2023	-	
	September	Company Records	For 2023	-	
	October	Company Records	For 2023	-	
	November	Company Records	For 2023	-	
	December	p219.20 thru 219.24	For 2023	-	-
	<b>Production Accumulated Depreciation</b>			-	-
	<b>Calculation of Common Accumulated Depreciation</b>	Source			
	December (Electric Portion)	p356	For 2022	-	
	December (Electric Portion)	p356	For 2023	-	-
28	<b>Common Plant Accumulated Depreciation (Electric Only)</b>			-	-
7	<b>Total Accumulated Depreciation</b>	Sum of averages above		1,831,319,757	1,886,506,102

**Electric / Non-electric Cost Support**

Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions				Form 1 Amount	Electric Portion	Non-electric Portion	Details
Plant Allocation Factors							
26	Accumulated Intangible Depreciation	p200.21.c		286,956,620	286,956,620		
27	Accumulated Common Amortization - Electric	p356		-	-		
28	Common Plant Accumulated Depreciation (Electric Only)	p356		-	-		
Plant In Service							
17	Common Plant (Electric Only)	p356		-	-		
Materials and Supplies							
42	Undistributed Stores Exp	p227.6c & 15.c		-	-		
Allocated General & Common Expenses							
55	Plus Net Transmission Lease Payments	p200.4.c		-	-		
57	Common Plant O&M	p356		-	-		
Depreciation Expense							
80	Intangible Amortization	p336.1d4e		57,125,221	57,125,221		
84	Common Depreciation - Electric Only	p336.11.b		-	-		
85	Common Amortization - Electric Only	p356 or p336.11d		-	-		

**Transmission / Non-transmission Cost Support**

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

**CWIP & Expensed Lease Worksheet**

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

**PBOPs Cost Support**

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

**EPRI Dues Cost Support**

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

Regulatory Expense Related to Transmission Cost Support

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

Safety Related Advertising Cost Support

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

MultiState Workpaper

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

Education and Out Reach Cost Support

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

Excluded Plant Cost Support

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

Transmission Related Account 242 Reserves

Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions		Beg of year	End of Year	End of Year for Est. Average for Final	Allocation	Trans Rltd	Details
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	545,214	495,014	520,114			
	Accrued Payroll	2,427,161	2,236,841	2,332,001			
	Accrued Vacations	-	-	-			
	Accrued Compensated Absences	8,768,974	9,506,957	9,137,966			
	Accrued Legal Settlements	875,000	2,117,048	1,496,024			
	Incentive Compensation Accrual	-	-	-			
	Employee Benefits	14,638,217	14,703,107	14,670,662			
		27,254,566	29,058,967	28,156,767	19.35%	5,449,326	
Plant Related	Property Insurance	-	-	-			
		-	-	-	23.44%	-	
Other	Affordable Housing Recapture	-	-	-			
	Regulatory Commitment	-	-	-			
	Counterparty Collateral	20,056,918	4,653,468	12,355,193			
	Other	530,000	235,000	382,500			
		20,586,918	4,888,468	12,737,693	0.00%	-	
Total Transmission Related Reserves		47,841,484	33,947,435	40,894,460		5,449,326	

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

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

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

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

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

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

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

[illegible]

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

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



[illegible]

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

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

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

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

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

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

	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)	(O)	(P)	(Q)	(R)	(S)	(T)	(U)	(V)	(W)	(X)	(Y)	(Z)	(AA)	(AB)	(AC)
	Other Project PIS	Other Retirements	Project X CWIP	Project X PIS	Project X Retirements	Brady PIS	Brady Retirements	Brady CWIP	Allegheny S5 PIS	Allegheny S5 Retirements	Beaver Valley w/o B3015.2 PIS	Beaver Valley w/o B3015.2 Retirements	Beaver Valley w/o B3015.2 CWIP	Dravosburg-Errama w/o B3012.2 PIS	Dravosburg-Errama w/o B3012.2 Retirements	Dravosburg-Errama w/o B3012.2 CWIP	B3012.2 PIS	B3012.2 Retirements	B3012.2 CWIP	B3015.2 PIS	B3015.2 Retirements	B3015.2 CWIP	B1969 PIS	B1969 Retirements	Bl-Carson Cheswick CWIP	Bl-Carson Cheswick PIS	Bl-Carson Cheswick Retirements	B2689.1/B2689.2 PIS	B2689.1/B2689.2 Retirements
Dec																													
Jan	1,642,816	(36,351)	-	-	-	-	-	-	-	-	-	-	-	0	-	-	-	-	-	-	-	-	-	-	-	-	(8,158)	-	-
Feb	1,372,772	(1,118)	-	-	-	-	-	-	-	-	(2)	-	-	2,083	-	-	-	-	-	-	-	-	-	-	-	-	30,643	-	-
Mar	735,355	(294,120)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	22,301	-	-
Apr	(1,673,732)	(9,330)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	13,892	-	-
May	15,012,845	(59,440)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	22,902	-	-
Jun	1,283,751	(2,451,278)	-	-	-	-	-	-	-	-	(1,434)	-	-	(7,794)	-	-	-	-	-	-	-	-	-	-	-	-	607,674	-	-
Jul	1,317,178	-	-	-	-	-	-	-	-	-	-	-	-	140,750	-	-	-	-	-	-	-	-	-	-	-	-	914,282	-	-
Aug	2,535,968	(95,045)	-	-	-	-	-	-	-	-	-	-	-	(7,085)	-	-	-	-	-	-	-	-	-	-	-	-	951,638	-	-
Sep	3,037,110	(34,202)	-	-	-	-	-	-	-	-	-	-	-	390,515	-	-	-	-	-	-	-	-	-	-	-	-	1,525,367	-	-
Oct	4,306,335	(21,253)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,166,580	-	-
Nov	7,512,970	(317,313)	-	-	-	-	-	-	-	-	76	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	105,017	-	-
Dec	29,280,740	(292,785)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(110,477)	-	-
Total	66,454,107	(3,612,235)	-	-	-	-	-	-	-	-	(1,360)	-	-	518,469	-	-	-	-	-	-	-	-	-	-	-	-	5,241,661	-	-

13 month avg of new plant additions = Col AD + Col AF + Col AG + Col AI + Col AJ + Col AL + Col AN + Col AP + Col AR + Col AT + Col AV 489,592,584  
End of Year balance new plant additions = Col A + Col D + Col F + Col I + Col K+ Col N + Col Q + Col T + Col W + Col Z + Col AB 66,971,216

13 month avg of current year changes to CWIP = Col AE + Col AH + Col AK + Col AM + Col AO + Col AQ + Col AS 7,623,093

	(AW) = AD	(AX)	(AY) = AW * AX	(AZ)	(BA) = AF	(BB)	(BC) = BA * BB	(BD)	(BE) = AG	(BF)	(BG) = BE * BF	(BH)	(BI) = AI	(BJ)	(BK) = BI * BJ	(BL)	(BM) = AJ	(BN)	(BO) = BM * BN	(BP)	(BQ) = AL	(BR)	(BS) = BQ * BR	(BT)	(BU) = AN	(BV)	(BW) = BU * BV	(BX)	(BY) = AP	
	Total Other Project PIS	Composite Trans Deprec Rate	Depreciation Expense	Accum Deprec	Total Project X PIS	Composite Trans Deprec Rate	Depreciation Expense	Accum Deprec	Total Brady PIS	Composite Trans Deprec Rate	Depreciation Expense	Accum Deprec	Allegheny S5 PIS	Composite Trans Deprec Rate	Depreciation Expense	Accum Deprec	Beaver Valley w/o 3015.5 PIS	Composite Trans Deprec Rate	Depreciation Expense	Accum Deprec	Dravosburg-Errama w/o B3012.2 PIS	Composite Trans Deprec Rate	Depreciation Expense	Accum Deprec	B3012.2 PIS	Composite Trans Deprec Rate	Depreciation Expense	Accum Deprec	B3015.2 PIS	
DEC	0	0.22%	-	-	262,950,645	0.22%	578,491	89,224,319	155,913,693	0.22%	343,010	36,950,222	3,158,242	0.22%	6,948	937,664	17,700,663	0.22%	38,941	1,094,734	8,297,048	0.22%	18,254	351,537	-	0.22%	-	-	-	5,338,712
Jan	1,606,466	0.22%	3,534	3,534	262,950,645	0.22%	578,491	89,802,811	155,913,693	0.22%	343,010	37,293,232	3,158,242	0.22%	6,948	944,613	17,700,663	0.22%	38,941	1,133,675	8,297,048	0.22%	18,254	369,791	-	0.22%	-	-	-	5,338,712
Feb	2,976,120	0.22%	6,552	10,086	262,950,645	0.22%	578,491	90,381,302	155,913,693	0.22%	343,010	37,636,243	3,158,242	0.22%	6,948	951,561	17,700,661	0.22%	38,941	1,172,617	8,296,131	0.22%	18,258	388,049	-	0.22%	-	-	-	5,338,712
Mar	3,419,355	0.22%	7,523	17,609	262,950,645	0.22%	578,491	90,959,794	155,913,693	0.22%	343,010	37,979,253	3,158,242	0.22%	6,948	958,509	17,700,661	0.22%	38,941	1,211,558	8,299,131	0.22%	18,258	406,307	-	0.22%	-	-	-	5,338,712
Apr	1,736,292	0.22%	3,820	21,429	262,950,645	0.22%	578,491	91,538,285	155,913,693	0.22%	343,010	38,322,263	3,158,242	0.22%	6,948	965,457	17,700,661	0.22%	38,941	1,250,499	8,299,131	0.22%	18,258	424,565	-	0.22%	-	-	-	5,338,712
May	16,689,697	0.22%	36,717	58,146	262,950,645	0.22%	578,491	92,116,776	155,913,693	0.22%	343,010	38,665,273	3,158,242	0.22%	6,948	972,405	17,699,227	0.22%	38,938	1,289,438	8,291,337	0.22%	18,241	442,806	-	0.22%	-	-	-	5,338,712
Jun	15,522,170	0.22%	34,149	92,295	262,950,645	0.22%	578,491	92,695,268	155,913,693	0.22%	343,010	39,008,283	3,158,242	0.22%	6,948	979,353	17,699,227	0.22%	38,938	1,328,376	8,291,337	0.22%	18,241	461,047	-	0.22%	-	-	-	5,338,712
Jul	16,839,348	0.22%	37,047	129,341	262,950,645	0.22%	578,491	93,273,759	155,913,693	0.22%	343,010	39,351,293	3,158,242	0.22%	6,948	986,301	17,699,227	0.22%	38,938	1,367,314	8,432,087	0.22%	18,551	479,597	-	0.22%	-	-	-	5,338,712
Aug	19,280,271	0.22%	42,417	171,758	262,950,645	0.22%	578,491	93,852,251	155,913,693	0.22%	343,010	39,694,303	3,158,242	0.22%	6,948	993,250	17,699,227	0.22%	38,938	1,406,253	8,425,002	0.22%	18,535	498,132	-	0.22%	-	-	-	5,338,712
Sep	22,293,179	0.22%	49,023	220,781	262,950,645	0.22%	578,491	94,430,742	155,913,693	0.22%	343,010	40,037,313	3,158,242	0.22%	6,948	1,000,198	17,699,227	0.22%	38,938	1,445,191	8,815,517	0.22%	19,394	517,526	-	0.22%	-	-	-	5,338,712
Oct	26,658,261	0.22%	58,648	279,429	262,950,645	0.22%	578,491	95,009,233	155,913,693	0.22%	343,010	40,380,324	3,158,242	0.22%	6,948	1,007,146	17,699,227	0.22%	38,938	1,484,129	8,815,517	0.22%	19,394	536,921	-	0.22%	-	-	-	5,338,712
Nov	33,853,918	0.22%	74,479	353,908	262,950,645	0.22%	578,491	95,587,725	155,913,693	0.22%	343,010	40,723,334	3,158,242	0.22%	6,948	1,014,094	17,699,303	0.22%	38,938	1,523,068	8,815,517	0.22%	19,394	556,315	-	0.22%	-	-	-	5,338,712
Dec	62,841,872	0.22%	139,252	492,160	262,950,645	0.22%	578,491	96,166,216	155,913,693	0.22%	343,010	41,066,344	3,158,242	0.22%	6,948	1,021,042	17,699,303	0.22%	38,938	1,562,006	8,815,517	0.22%	19,394	575,709	-	0.22%	-	-	-	5,338,712
Total			492,160	142,344	262,950,645		6,941,897	92,695,268	155,913,693		4,116,121	39,008,283	3,158,242		83,378	979,353	17,699,791		467,273	1,328,374	8,476,409		224,172	462,177	-		-	-	5,338,712	

(AD)	(AE)	(AF)	(AG)	(AH)	(AI)	(AJ)	(AK)	(AL)	(AM)	(AN)	(AO)	(AP)	(AQ)	(AR)	(AS)	(AT)	(AU)	(AV)		
Accumulated Balance																				
Other Project PIS	Project X CWIP	Project X PIS	Brady PIS	Brady CWIP	Allegheny SS PIS	Beaver Valley w/o B3015.2 PIS	Beaver Valley w/o B3015.2 CWIP	Dravosburg-Eirama w/o B3012.2 PIS	Drowsburg-Eirama w/o B3012.2 CWIP	B3012.2 PIS	B3012.2 CWIP	B3015.2 PIS	B3015.2 CWIP	B1969 PIS	Bi-Carson Cheswick CWIP	Bi-Carson Cheswick PIS	Bi-Carson Cheswick Retirements	B2689.1/B2689.2 PIS	Total	
		262,950,645	155,913,693	-	3,158,242	17,700,663	-	8,297,048	-	-	-	5,338,712	-	10,675,843	5,702,416	-	-	6,736,837		
1,606,466		262,950,645	155,913,693	-	3,158,242	17,700,663	-	8,297,048	-	-	-	5,338,712	-	10,675,843	5,694,258	-	-	6,736,837		
2,978,120		262,950,645	155,913,693	-	3,158,242	17,700,661	-	8,299,131	-	-	-	5,338,712	-	10,675,843	5,724,901	-	-	6,736,837		
3,419,355		262,950,645	155,913,693	-	3,158,242	17,700,661	-	8,299,131	-	-	-	5,338,712	-	10,675,843	5,747,202	-	-	6,736,837		
1,736,292		262,950,645	155,913,693	-	3,158,242	17,700,661	-	8,299,131	-	-	-	5,338,712	-	10,675,843	5,761,094	-	-	6,736,837		
16,689,697		262,950,645	155,913,693	-	3,158,242	17,699,227	-	8,291,337	-	-	-	5,338,712	-	10,675,843	5,783,996	-	-	6,736,837		
15,522,170		262,950,645	155,913,693	-	3,158,242	17,699,227	-	8,291,337	-	-	-	5,338,712	-	10,675,843	6,391,670	-	-	6,736,837		
16,839,348		262,950,645	155,913,693	-	3,158,242	17,699,227	-	8,432,087	-	-	-	5,338,712	-	10,675,843	7,305,952	-	-	6,736,837		
19,280,271		262,950,645	155,913,693	-	3,158,242	17,699,227	-	8,425,002	-	-	-	5,338,712	-	10,675,843	8,257,590	-	-	6,736,837		
22,283,179		262,950,645	155,913,693	-	3,158,242	17,699,227	-	8,815,517	-	-	-	5,338,712	-	10,675,843	9,782,957	-	-	6,736,837		
26,658,261		262,950,645	155,913,693	-	3,158,242	17,699,227	-	8,815,517	-	-	-	5,338,712	-	10,675,843	10,949,537	-	-	6,736,837		
33,853,918		262,950,645	155,913,693	-	3,158,242	17,699,303	-	8,815,517	-	-	-	5,338,712	-	10,675,843	11,054,554	-	-	6,736,837		
62,841,872		262,950,645	155,913,693	-	3,158,242	17,699,303	-	8,815,517	-	-	-	5,338,712	-	10,675,843	10,944,077	-	-	6,736,837		
16,642,413		262,950,645	155,913,693	-	3,158,242	17,699,791	-	8,476,409	-	-	-	5,338,712	-	10,675,843	7,623,093	-	-	6,736,837	497,215,677	

(BZ)	(CA) = BY * BZ	(CB)	(CD) = AR	(CE)	(CF) = CD * CE	(CG)	(CH) = AT BI-Carson	(CI)	(CJ) = CH * CI	(CK)	(CL) = AV	(CM)	(CN) = CL * CM	(CO)
Composite Trans Deprec Rate	Depreciation Expense	Accum Deprec	B1969 PIS	Composite Trans Deprec Rate	Depreciation Expense	Accum Deprec	Cheswick PIS	Composite Trans Deprec Rate	Depreciation Expense	Accum Deprec	B2689 PIS	Composite Trans Deprec Rate	Depreciation Expense	Accum Deprec
0.22%	11,745	371,742	10,675,843	0.22%	23,487	2,500,282	-	0.22%	6,736,837	0.22%	14,821	676,837	548,379	
0.22%	11,745	383,487	10,675,843	0.22%	23,487	2,523,769	-	0.22%	-	6,736,837	0.22%	14,821	563,200	
0.22%	11,745	395,232	10,675,843	0.22%	23,487	2,547,256	-	0.22%	-	6,736,837	0.22%	14,821	578,021	
0.22%	11,745	406,977	10,675,843	0.22%	23,487	2,570,743	-	0.22%	-	6,736,837	0.22%	14,821	592,842	
0.22%	11,745	418,722	10,675,843	0.22%	23,487	2,594,230	-	0.22%	-	6,736,837	0.22%	14,821	607,663	
0.22%	11,745	430,468	10,675,843	0.22%	23,487	2,617,717	-	0.22%	-	6,736,837	0.22%	14,821	622,484	
0.22%	11,745	442,213	10,675,843	0.22%	23,487	2,641,204	-	0.22%	-	6,736,837	0.22%	14,821	637,305	
0.22%	11,745	453,958	10,675,843	0.22%	23,487	2,664,690	-	0.22%	-	6,736,837	0.22%	14,821	652,126	
0.22%	11,745	465,703	10,675,843	0.22%	23,487	2,688,177	-	0.22%	-	6,736,837	0.22%	14,821	666,947	
0.22%	11,745	477,448	10,675,843	0.22%	23,487	2,711,664	-	0.22%	-	6,736,837	0.22%	14,821	681,768	
0.22%	11,745	489,193	10,675,843	0.22%	23,487	2,735,151	-	0.22%	-	6,736,837	0.22%	14,821	696,589	
0.22%	11,745	500,939	10,675,843	0.22%	23,487	2,758,638	-	0.22%	-	6,736,837	0.22%	14,821	711,410	
0.22%	11,745	512,684	10,675,843	0.22%	23,487	2,782,125	-	0.22%	-	6,736,837	0.22%	14,821	726,231	
	140,942	442,213	10,675,843		281,842	2,641,204			6,736,837		177,852	637,305		

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

8	April	Year 3	Reconciliation - TO calculates interest and amortization associated with the true up calculated in Step 7 and applies that amount to line 164 of the formula (if the difference results in refund and a cash refund is made, then this step is not implemented).
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Interest on Amount of Refunds or Surcharges						
Interest 35.19a for 2nd quarter Current Yr				0.7100%		
Month	Yr	1/12 of Step 7	Interest 35.19a for and 35.19 b	Months	Interest	Refunds Owed
Jun	Year 1	(366,482)	0.7100%	11.5	(29,923)	(396,405)
Jul	Year 1	(366,482)	0.7100%	10.5	(27,321)	(393,803)
Aug	Year 1	(366,482)	0.7100%	9.5	(24,719)	(391,201)
Sep	Year 1	(366,482)	0.7100%	8.5	(22,117)	(388,599)
Oct	Year 1	(366,482)	0.7100%	7.5	(19,515)	(385,997)
Nov	Year 1	(366,482)	0.7100%	6.5	(16,913)	(383,395)
Dec	Year 1	(366,482)	0.7100%	5.5	(14,311)	(380,793)
Jan	Year 2	(366,482)	0.7100%	4.5	(11,709)	(378,191)
Feb	Year 2	(366,482)	0.7100%	3.5	(9,107)	(375,589)
Mar	Year 2	(366,482)	0.7100%	2.5	(6,505)	(372,987)
Apr	Year 2	(366,482)	0.7100%	1.5	(3,903)	(370,385)
May	Year 2	(366,482)	0.7100%	0.5	(1,301)	(367,783)
Total		(4,397,785)				(4,585,131)
		Balance	Interest	Amort	Balance	
Jun	Year 2	(4,585,131)	0.7100%	(399,957)	(4,217,729)	
Jul	Year 2	(4,217,729)	0.7100%	(399,957)	(3,847,718)	
Aug	Year 2	(3,847,718)	0.7100%	(399,957)	(3,475,080)	
Sep	Year 2	(3,475,080)	0.7100%	(399,957)	(3,099,797)	
Oct	Year 2	(3,099,797)	0.7100%	(399,957)	(2,721,849)	
Nov	Year 2	(2,721,849)	0.7100%	(399,957)	(2,341,217)	
Dec	Year 2	(2,341,217)	0.7100%	(399,957)	(1,957,883)	
Jan	Year 3	(1,957,883)	0.7100%	(399,957)	(1,571,828)	
Feb	Year 3	(1,571,828)	0.7100%	(399,957)	(1,183,031)	
Mar	Year 3	(1,183,031)	0.7100%	(399,957)	(791,474)	
Apr	Year 3	(791,474)	0.7100%	(399,957)	(397,137)	
May	Year 3	(397,137)	0.7100%	(399,957)		
Total with interest				(4,799,479)		

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

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

	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)	(O)	(P)	(Q)	(R)	(S)	(T)	(U)	(V)	(W)	(X)	(Y)	(Z)	(AA)	(AB)	(AC)			
	Other Project PIS	Other Retirements	Project X CWIP	Project X PIS	Project X Retirements	Brady PIS	Brady Retirements	Brady CWIP	Allegheny S5 PIS	Allegheny S5 Retirements	Beaver Valley w/o B3015.2 PIS	Beaver Valley w/o B3015.2 Retirements	Beaver Valley w/o B3015.2 CWIP	Dravosburg-Elrama w/o B3012.2 PIS	Dravosburg-Elrama w/o B3012.2 Retirements	Dravosburg-Elrama w/o B3012.2 CWIP	B3012.2 PIS	B3012.2 Retirements	B3012.2 CWIP	B3015.2 PIS	B3015.2 Retirements	B3015.2 CWIP	B1969 PIS	B1969 Retirements	Bi-Carson Cheswick CWIP	Bi-Carson Cheswick PIS	Bi-Carson Cheswick Retirements	B2689.1/B2689.2 PIS	B2689.1/B2689.2 Retirements			
Dec	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
Jan	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
Feb	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
Mar	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
Apr	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
May	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
Jun	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
Jul	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
Aug	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
Sep	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
Oct	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
Nov	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
Dec	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
Total	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
13 month avg of new plant additions = Col AD + Col AF + Col AG + Col AI + Col AJ + Col AL + Col AN + Col AP + Col AR + Col AT + Col AV								-	goes to line 14 of the formula																							
13 month avg of current year changes to CWIP = Col AE + Col AH + Col AK + Col AM + Col AO + Col AQ + Col AS								-	goes to line 36 of the formula																							

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

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

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

11 May Year 3 Must run App A to get this # (with 13 mo. avg cap adds, CWIP, depreciation for Year 3 cap adds)

\$ - 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.

\$ -

[illegible]

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

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

Net Plant Carrying Charge without Depreciation, Return, nor Income Taxes	7.9650%
--	---------

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

Revenue* FCR* (Beginning + Ending)/2 + Amortization Expense (specific for Abandoned Plant)					Beaver Valley Deactivation Project (w/o B3015.2) CWP					Beaver Valley Deactivation Project (w/o B3015.2) PS					Dravosburg Etirama Project (w/o 3012.2) CWP					Dravosburg Etirama Project (w/o B3012.2) PS					Project B3012.2 CWP					Project B3012.2 PS									
Yes					Yes					Yes					Yes					Yes					Yes					Yes					Yes				
No					No					No					No					No					No					No					No				
0					0					0					0					0					0					0					0				
17.286%					17.286%					17.286%					17.286%					17.286%					17.286%					17.286%					17.286%				
17.286%					17.286%					17.286%					17.286%					17.286%					17.286%					17.286%					17.286%				
(1,360)					(1,360)					(1,360)					(1,360)					(1,360)					(1,360)					(1,360)					(1,360)				
Estimate - Attachment 6, Step 2, Column K, Total*					Estimate - Attachment 6, Step 2, Column K, Total*					Estimate - Attachment 6, Step 2, Column K, Total*					Estimate - Attachment 6, Step 2, Column K, Total*					Estimate - Attachment 6, Step 2, Column K, Total*					Estimate - Attachment 6, Step 2, Column K, Total*					Estimate - Attachment 6, Step 2, Column K, Total*									
1,328,374					1,328,374					1,328,374					1,328,374					1,328,374					1,328,374					1,328,374					1,328,374				
Estimate - Attachment 6, Step 2, Column BP, Total*					Estimate - Attachment 6, Step 2, Column BP, Total*					Estimate - Attachment 6, Step 2, Column BP, Total*					Estimate - Attachment 6, Step 2, Column BP, Total*					Estimate - Attachment 6, Step 2, Column BP, Total*					Estimate - Attachment 6, Step 2, Column BP, Total*					Estimate - Attachment 6, Step 2, Column BP, Total*									
-					-					-					-					-					-					-					-				
Estimate - Attachment 6, Step 2, Column AK, Avg mos*					Estimate - Attachment 6, Step 2, Column AK, Avg mos*					Estimate - Attachment 6, Step 2, Column AK, Avg mos*					Estimate - Attachment 6, Step 2, Column AK, Avg mos*					Estimate - Attachment 6, Step 2, Column AK, Avg mos*					Estimate - Attachment 6, Step 2, Column AK, Avg mos*					Estimate - Attachment 6, Step 2, Column AK, Avg mos*									
17,699,791					17,699,791					17,699,791					17,699,791					17,699,791					17,699,791					17,699,791					17,699,791				
Revenue [(Beginning + Ending)/2* Line 11]					Revenue [(Beginning + Ending)/2* Line 11]					Revenue [(Beginning + Ending)/2* Line 11]					Revenue [(Beginning + Ending)/2* Line 11]					Revenue [(Beginning + Ending)/2* Line 11]					Revenue [(Beginning + Ending)/2* Line 11]					Revenue [(Beginning + Ending)/2* Line 11]									
Beginning	Depreciation	Ending			Beginning	Depreciation	Ending			Beginning	Depreciation	Ending			Beginning	Depreciation	Ending			Beginning	Depreciation	Ending			Beginning	Depreciation	Ending												
21,555	-	21,555	3,726	-	21,555	-	21,555	3,726	-	2,004	-	2,004	346	-	12,738	-	12,738	2,202	-	674,489	-	674,489	116,594	-	90,673	2,194	88,478	15,484	-										
21,555	-	21,555	3,726	-	21,555	-	21,555	3,726	-	2,004	-	2,004	346	-	12,738	-	12,738	2,202	-	674,489	-	674,489	116,594	-	90,673	2,194	88,478	15,484	-										
2,754,574	-	2,754,574	476,163	-	2,754,574	-	2,754,574	476,163	-	1,188,866	-	1,188,866	205,510	-	12,738	-	12,738	2,202	-	-	-	-	-	-	-	-	-	-	-										
2,754,574	-	2,754,574	476,163	-	2,754,574	-	2,754,574	476,163	-	1,188,866	-	1,188,866	205,510	-	12,738	-	12,738	2,202	-	-	-	-	-	-	-	-	-	-	-										
14,957,741	-	14,957,741	2,585,633	-	14,957,741	-	14,957,741	2,585,633	-	5,098,625	-	5,098,625	881,361	-	175,748	1,510	174,238	30,250	-	-	-	-	-	-	-	-	-	-	-										
14,957,741	-	14,957,741	2,585,633	-	14,957,741	-	14,957,741	2,585,633	-	5,098,625	-	5,098,625	881,361	-	175,748	1,510	174,238	30,250	-	-	-	-	-	-	-	-	-	-	-										
2,857,080	-	2,857,080	493,882	-	2,857,080	-	2,857,080	493,882	-	4,549,276	-	4,549,276	786,399	-	4,726,976	53,518	4,673,458	812,491	-	674,489	-	674,489	116,594	-	90,673	2,194	88,478	15,484	-										
2,857,080	-	2,857,080	493,882	-	2,857,080	-	2,857,080	493,882	-	4,549,276	-	4,549,276	786,399	-	4,726,976	53,518	4,673,458	812,491	-	674,489	-	674,489	116,594	-	90,673	2,194	88,478	15,484	-										
															8,105,806	242,888	7,862,918	1,380,197	-					6,975	3,391	3,584	913												
															8,105,806	242,888	7,862,918	1,380,197	-					6,975	3,391	3,584	913												
															8,476,409	462,177	8,014,233	1,425,307	-																				
															8,476,409	462,177	8,014,233	1,425,307	-																				



Plus any increased ROE calculated on Attachment 7 other than PJM Sch. 12 projects	\$ 2,835,014
Incentive - Revenue Credit for the corresponding rate year	
<b>Fixed Charge Rate (FCR) if not a CIAC</b>	
Net Plant Carrying Charge without Depreciation	17.2863%
Net Plant Carrying Charge per 100 Basis Point Increase in ROE without Depreciation	17.9503%
Line B less Line A	0.6731%
Net Plant Carrying Charge without Depreciation, Return, nor Income Taxes	7.9650%

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

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

Revenue= FCR* (Beginning + Ending)/2 + Amortization Expense (specific for Abandoned Plant)					Project B3015.2 CWIP					Project B3015.2 PIS					Project B1969 PIS					BI Carson Cheswick Project CWIP					BI Carson Cheswick Project PIS					Project B2489.1/B2489.2 PIS				
Yes					Yes					Yes					Yes					Yes					Yes					Yes				
No					43					43					No					No					No					43				
0					0					0					0					0					0					0				
17.286%					17.286%					17.286%					17.286%					17.286%					17.286%					17.286%				
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					-					-					-					-					-					-				
					442,213					442,213					2,641,204										637,305					637,305				
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Net Plant Carrying Charge without Depreciation, Return, nor Income Taxes	7.9650%
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Total = Sum of Revenue for Projects  
Incentive = Total for "W Increased ROE" row  
Revenue Credit = Total for "FCR W base ROE" row

[illegible]

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

Page 30 of 34

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

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

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

**Notes**

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

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

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

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

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

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

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

**Notes**

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

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

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

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

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

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

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

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

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

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

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

**Notes**

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

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

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

**Notes**

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

## **APPENDIX 2**



## Formula Rate - Appendix A Estimate

Notes

FERC Form 1 Page # or Instruction

2023

Shaded cells are input cells

### Allocators

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

### Plant Calculations

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

**Adjustment To Rate Base**

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

**O&M**

<b>Transmission O&amp;M</b>			
52	Transmission O&M	p321.112.b	11,770,945
53	Less Account 565	p321.96.b	-
54	Plus PJM Schedule 12 Charges billed to DLC and booked to Account 565	(Note N) PJM Data	-
55	Plus Net Transmission Lease Payments	(Note A) p200.4.c	-
56	<b>Transmission O&amp;M</b>	(Lines 52 - 53 + 54 + 55)	<b>11,770,945</b>
<b>Allocated General &amp; Common Expenses</b>			
57	Common Plant O&M	(Note A) p356	-
58	Total A&G	p323.197.b	131,238,958
59	Less PBOP Expense in Acct. 926 in Excess of Allowed Amount	Attachment 5	-
60	Less Property Insurance Account 924	p323.185.b	7,007,965
61	Less Regulatory Commission Expense Account 928	(Note E) p323.189.b	742,183
62	Less General Advertising Expense Account 930.1	p323.191.b	527,398
63	Less EPRI Dues	(Note D) p352-353	168,677
64	<b>General &amp; Common Expenses</b>	(Lines 57 thru 58) - Sum (Lines 59 to 63)	122,792,735
65	Wage & Salary Allocation Factor	(Line 5)	19.3535%
66	<b>General &amp; Common Expenses Allocated to Transmission</b>	(Line 64 * Line 65)	<b>23,764,717</b>
<b>Directly Assigned A&amp;G</b>			
67	Regulatory Commission Exp Account 928	(Note G) Attachment 5	-
68	General Advertising Exp Account 930.1	(Note K) Attachment 5	-
69	Subtotal - Transmission Related	(Line 67 + Line 68)	-
70	Property Insurance Account 924	Line 60	7,007,965
71	General Advertising Exp Account 930.1	(Note F) Attachment 5	-
72	Total	(Line 70 + Line 71)	7,007,965
73	Net Plant Allocation Factor	(Line 12)	24.1262%
74	<b>A&amp;G Directly Assigned to Transmission</b>	(Line 72 * Line 73)	<b>1,690,757</b>
75	<b>Total Transmission O&amp;M</b>	(Lines 56 + 66 + 69 + 74)	<b>37,226,419</b>

**Depreciation & Amortization Expense**

<b>Depreciation &amp; Amortization Expense</b>			
76	Transmission Depreciation Expense	Attachment 8, Col. (D)	30,054,240
76a	Amortization of Abandoned Plant Projects	(Note T) Attachment 5	-
77	New plant Depreciation Expense only for Estimate	(Note B) Attachment 6	849,226
78	<b>Total Transmission Depreciation and Amortization Expense</b>	(Line 76 + Line 76a + Line 77)	<b>30,903,467</b>
79	General Depreciation	Attachment 8, Col. (D)	27,049,297
80	Intangible Amortization	(Note A) p336.1.f	57,125,221
81	Total	(Line 79 + Line 80)	84,174,518
82	Wage & Salary Allocation Factor	(Line 5)	19.3535%
83	<b>General Depreciation Allocated to Transmission</b>	(Line 81 * Line 82)	<b>16,290,732</b>
84	Common Depreciation - Electric Only	(Note A) p336.11.b	-
85	Common Amortization - Electric Only	(Note A) p356 or p336.11d	-
86	Total	(Line 84 + Line 85)	-
87	Wage & Salary Allocation Factor	(Line 5)	19.3535%
88	<b>Common Depreciation - Electric Only Allocated to Transmission</b>	(Line 86 * Line 87)	-
89	<b>Total Transmission Depreciation &amp; Amortization</b>	(Lines 78 + 83 + 88)	<b>47,194,199</b>

**Taxes Other than Income**

90	Taxes Other than Income	Attachment 2	1,815,138
91	<b>Total Taxes Other than Income</b>	(Line 90)	<b>1,815,138</b>

### Return / Capitalization Calculations

<b>Long Term Interest</b>			
92	Long Term Interest	(Note Q)	Attachment 5
93	Amortization of Debt Discount and Expense		p117.63.c
94	Amortization of Loss on Reacquired Debt		p117.64.c
95	Less Amort of Gain on Reacquired on Debt-Credit		p117.65.c
96	Less Amort of Premium on Debt-Credit		p117.66.c
97	Interest on Debt to Associated Companies		p117.67.c
98	<b>Total Long Term Debt Costs</b>		(Sum lines 92 to 94) - Line 95 - Line 96 + Line 97
99	<b>Preferred Dividends</b>	Enter Positive	p118.29.c
<b>Common Stock</b>			
100	Proprietary Capital		p112.16.c
101	Less Accumulated Other Comprehensive Income Account 219		p112.15.c
102	Less Preferred Stock		(Line 110)
103	Less Account 216.1		p112.12.c
104	<b>Common Stock</b>		(Line 100 - (Sum Lines 101 to 103))
<b>Capitalization</b>			
105	Long Term Debt		
106	Bonds		Attachment 5
107	Less Loss on Reacquired Debt	Enter Negative	p111.81.c
108	Plus Gain on Reacquired Debt		p113.61.c
109	<b>Total Long Term Debt</b>		Sum (Lines 105 to Line 108)
110	Preferred Stock		p112.3.c
111	Common Stock		(Line 104)
112	<b>Total Capitalization</b>		(Sum Lines 109 to 111)
113	Debt %		(Line 109 / Line 112)
114	Preferred %		(Line 110 / Line 112)
115	Common %	(Note O)	(Line 111 / Line 112)
116	Debt Cost		(Line 98 / Line 109)
117	Preferred Cost		(Line 99 / Line 110)
118	Common Cost	(Note J)	10.9% ROE + .5% RTO Adder
119	Weighted Cost of Debt		(Line 113 * Line 116)
120	Weighted Cost of Preferred		(Line 114 * Line 117)
121	Weighted Cost of Common		(Line 115 * Line 118)
122	<b>Total Return ( R )</b>		(Sum Lines 119 to 121)
123	<b>Investment Return = Rate Base * Rate of Return</b>		(Line 51 * Line 122)

### Composite Income Taxes

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

**REVENUE REQUIREMENT**

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

# Notes

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

END

A	B End of Year Total	C Beg of Year Total	D Average	E Gas, Prod Or Other Related	F Only Transmission Related	G Plant Related	H Labor Related	I
Line #								
1 ADIT-190 (enter negative) - line 43	(38,410,413)	(38,108,438)	(38,410,413)	(8,906,496)	-	-	(29,503,917)	
2 ADIT-282 -- line 49	698,690,314	692,466,845	698,690,314	527,443,217	171,247,097	-		
3 ADIT-283 -- line 62	66,817,490	67,310,020	66,817,490	6,094,889		2,853,625	57,868,976	
4 Subtotal -- Sum (line 1 + line 2 + line 3)	727,097,391	721,668,427	727,097,391	524,631,610	171,247,097	2,853,625	28,365,059	
5 Wages & Salary Allocator -- Appendix A line 5						23.7533%	19.3535%	
6 Gross Plant Allocator -- Appendix A line 10								
7 Transmission Allocator					100.00%			
8 All other				0.00%				
9 ADIT	177,414,564				171,247,097	677,829	5,489,637	Enter Column B as a negative on Appendix A, line 34. (Column B = Sum of Columns F through H)
				line 8 * line 4	line 7 * line 4	line 6 * line 4	line 5 * line 4	

2,853,625 <from Act 283 below

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

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

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

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

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

ADIT- 282

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

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

ADIT-283

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

ADITC-255

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

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



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

Criteria for Allocation:

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

**Account 454 - Rent from Electric Property**

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

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

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

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

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

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

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

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

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

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

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

#### Return Calculation

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

#### Composite Income Taxes

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

Plant in Service Worksheet		Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions			Details	
	<b>Calculation of Transmission Plant In Service</b>	Source		<b>Balance For True up</b>	<b>Balance for Estimate</b>	
	December	p206.58.b	For 2022	1,102,624,428		
	January	Company Records	For 2023	1,104,230,889		
	February	Company Records	For 2023	1,105,604,625		
	March	Company Records	For 2023	1,106,297,377		
	April	Company Records	For 2023	1,104,614,314		
	May	Company Records	For 2023	1,119,556,491		
	June	Company Records	For 2023	1,116,390,964		
	July	Company Records	For 2023	1,119,848,892		
	August	Company Records	For 2023	1,122,282,730		
	September	Company Records	For 2023	1,125,676,152		
	October	Company Records	For 2023	1,130,051,234		
	November	Company Records	For 2023	1,137,246,967		
	December	p207.58.g	For 2023	1,166,234,923	1,166,234,923	
13	<b>Transmission Plant In Service</b>			1,120,204,768		1,166,234,923
	<b>Calculation of Distribution Plant In Service</b>	Source				
	December	p206.75.b	For 2022	3,434,001,208		
	January	Company Records	For 2023	3,438,170,213		
	February	Company Records	For 2023	3,466,942,874		
	March	Company Records	For 2023	3,479,419,051		
	April	Company Records	For 2023	3,496,495,964		
	May	Company Records	For 2023	3,503,326,597		
	June	Company Records	For 2023	3,523,977,968		
	July	Company Records	For 2023	3,549,937,921		
	August	Company Records	For 2023	3,593,363,023		
	September	Company Records	For 2023	3,609,669,308		
	October	Company Records	For 2023	3,642,917,179		
	November	Company Records	For 2023	3,680,387,805		
	December	p207.75.g	For 2023	3,709,851,941	3,709,851,941	
	<b>Distribution Plant In Service</b>			3,548,343,158		3,709,851,941
	<b>Calculation of Intangible Plant In Service</b>	Source				
	December	p204.5.b	For 2022	404,105,291		
	December	p205.5.g	For 2023	429,897,522	429,897,522	
16	<b>Intangible Plant In Service</b>			417,001,407		429,897,522
	<b>Calculation of General Plant In Service</b>	Source				
	December	p206.99.b	For 2022	402,236,770		
	December	p207.99.g	For 2023	426,922,336	426,922,336	
16	<b>General Plant In Service</b>			414,579,553		426,922,336
	<b>Calculation of Production Plant In Service</b>	Source				
	December	p204.46b	For 2022	-		
	January	Company Records	For 2023	-		
	February	Company Records	For 2023	-		
	March	Company Records	For 2023	-		
	April	Company Records	For 2023	-		
	May	Company Records	For 2023	-		
	June	Company Records	For 2023	-		
	July	Company Records	For 2023	-		
	August	Company Records	For 2023	-		
	September	Company Records	For 2023	-		
	October	Company Records	For 2023	-		
	November	Company Records	For 2023	-		
	December	p205.46.g	For 2023	-	-	
	<b>Production Plant In Service</b>			-		-
	<b>Calculation of Common Plant In Service</b>	Source				
	December (Electric Portion)	p356	For 2022	-		
	December (Electric Portion)	p356	For 2023	-	-	
17	<b>Common Plant In Service</b>			-		-
6	<b>Total Plant In Service</b>	Sum of averages above		5,500,128,886		5,732,906,722

Accumulated Depreciation Worksheet

Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions						Details
<b>Calculation of Transmission Accumulated Depreciation</b>		Source		<b>Balance For True up</b>		<b>Balance for Estimate</b>
December	Prior year p219		For 2022	321,962,340		
January	Company Records		For 2023	323,893,374		
February	Company Records		For 2023	326,043,320		
March	Company Records		For 2023	327,766,454		
April	Company Records		For 2023	330,760,582		
May	Company Records		For 2023	332,266,082		
June	Company Records		For 2023	331,679,648		
July	Company Records		For 2023	334,084,979		
August	Company Records		For 2023	336,141,799		
September	Company Records		For 2023	338,214,416		
October	Company Records		For 2023	340,138,490		
November	Company Records		For 2023	341,456,147		
December	p219.25		For 2023	343,172,391		343,172,391
22	<b>Transmission Accumulated Depreciation</b>			332,904,617		343,172,391
<b>Calculation of Distribution Accumulated Depreciation</b>		Source				
December	Prior year p219.26		For 2022	1,010,875,039		
January	Company Records		For 2023	1,013,725,869		
February	Company Records		For 2023	1,019,194,699		
March	Company Records		For 2023	1,024,062,735		
April	Company Records		For 2023	1,030,263,818		
May	Company Records		For 2023	1,035,388,781		
June	Company Records		For 2023	1,041,545,612		
July	Company Records		For 2023	1,045,867,863		
August	Company Records		For 2023	1,052,290,832		
September	Company Records		For 2023	1,058,363,239		
October	Company Records		For 2023	1,063,524,193		
November	Company Records		For 2023	1,070,637,663		
December	p219.26		For 2023	1,077,061,430		1,077,061,430
	<b>Distribution Accumulated Depreciation</b>			1,041,752,444		1,077,061,430
<b>Calculation of Intangible Accumulated Depreciation</b>		Source				
December	Prior year p200.21.c		For 2022	280,681,159		
December	p200.21c		For 2023	286,956,620		286,956,620
26	<b>Accumulated Intangible Depreciation</b>			283,818,890		286,956,620
<b>Calculation of General Accumulated Depreciation</b>		Source				
December	Prior year p219		For 2022	166,371,951		
December	p219.28		For 2023	179,315,662		179,315,662
25	<b>Accumulated General Depreciation</b>			172,843,807		179,315,662
<b>Calculation of Production Accumulated Depreciation</b>		Source				
December	Prior year p219		For 2022	-		
January	Company Records		For 2023	-		
February	Company Records		For 2023	-		
March	Company Records		For 2023	-		
April	Company Records		For 2023	-		
May	Company Records		For 2023	-		
June	Company Records		For 2023	-		
July	Company Records		For 2023	-		
August	Company Records		For 2023	-		
September	Company Records		For 2023	-		
October	Company Records		For 2023	-		
November	Company Records		For 2023	-		
December	p219.20 thru 219.24		For 2023	-		-
	<b>Production Accumulated Depreciation</b>			-		-
<b>Calculation of Common Accumulated Depreciation</b>		Source				
December (Electric Portion)	p356		For 2022	-		-
December (Electric Portion)	p356		For 2023	-		-
28	<b>Common Plant Accumulated Depreciation (Electric Only)</b>			-		-
7	<b>Total Accumulated Depreciation</b>	Sum of averages above		1,831,319,757		1,886,506,102

**Electric / Non-electric Cost Support**

Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions				Form 1 Amount	Electric Portion	Non-electric Portion	Details
Plant Allocation Factors							
26	Accumulated Intangible Depreciation	p200.21.c		286,956,620	286,956,620		
27	Accumulated Common Amortization - Electric	p356		-	-		
28	Common Plant Accumulated Depreciation (Electric Only)	p356		-	-		
Plant In Service							
17	Common Plant (Electric Only)	p356		-	-		
Materials and Supplies							
42	Undistributed Stores Exp	p227.6c & 15.c		-	-		
Allocated General & Common Expenses							
55	Plus Net Transmission Lease Payments	p200.4.c		-	-		
57	Common Plant O&M	p356		-	-		
Depreciation Expense							
80	Intangible Amortization	p336.1d4e		57,125,221	57,125,221		
84	Common Depreciation - Electric Only	p336.11.b		-	-		
85	Common Amortization - Electric Only	p356 or p336.11d		-	-		

**Transmission / Non-transmission Cost Support**

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

**CWIP & Expensed Lease Worksheet**

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

**PBOPs Cost Support**

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

**EPRI Dues Cost Support**

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

Regulatory Expense Related to Transmission Cost Support

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

Safety Related Advertising Cost Support

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

MultiState Workpaper

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

Education and Out Reach Cost Support

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

Excluded Plant Cost Support

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



Transmission Related Account 242 Reserves

Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions		Beg of year	End of Year	End of Year for Est. Average for Final	Allocation	Trans Rltd	Details
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	545,214	495,014	495,014			
	Accrued Payroll	2,427,161	2,236,841	2,236,841			
	Accrued Vacations	-	-	-			
	Accrued Compensated Absences	8,768,974	9,506,957	9,506,957			
	Accrued Legal Settlements	875,000	2,117,048	2,117,048			
	Incentive Compensation Accrual	-	-	-			
	Employee Benefits	14,638,217	14,703,107	14,703,107			
		27,254,566	29,058,967	29,058,967	19.35%	5,623,933	
Plant Related	Property Insurance	-	-	-			
		-	-	-	24.13%	-	
Other	Affordable Housing Recapture	-	-	-			
	Regulatory Commitment	-	-	-			
	Counterparty Collateral	20,056,918	4,653,468	4,653,468			
	Other	530,000	235,000	235,000			
		20,586,918	4,888,468	4,888,468	0.00%	-	
Total Transmission Related Reserves		47,841,484	33,947,435	33,947,435		5,623,933	

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

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

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

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

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

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

Attachment A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions			Total
Amortization of Deficient or (Excess) Accumulated Deferred Income Taxes	Appendix A (Note S)	Attachment 9.1, Column E, Line 7	(2,284,679)
132a Total Other Income Tax Adjustments			(2,284,679)

[illegible]

Exec Summary

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

Reconciliation details

1	April	Year 2	TO populates the formula with Year 1 data from FERC Form 1. \$ - - - - - Rev Req based on Year 1 data	Must run Appendix A to get this number (without any cap adds in line 21) of Appendix A																															
2	April	Year 2	TO estimates all transmission Cap Adds, Retirements, CWIP and associated depreciation for Year 2 based on Months expected to be in service and monthly CWIP balances in Year 2.	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)	(O)	(P)	(Q)	(R)	(S)	(T)	(U)	(V)	(W)	(X)	(Y)	(Z)	(AA)	(AB)	(AC)			
				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-Erama w/o B3012.2 PIS	Drovoosburg-Erama w/o B3012.2 Retirements	Dravosburg-Erama w/o B3012.2 CWIP	B3012.2 PIS	B3012.2 Retirements	B3012.2 CWIP	B3015.2 PIS	B3015.2 Retirements	B3015.2 CWIP	B1969 PIS	B1969 Retirements	Bi-Carson Cheswick CWIP	Bi-Carson Cheswick PIS	Bi-Carson Cheswick Retirements	B2689.1/B2689.2 PIS	B2689.1/B2689.2 Retirements			
	Dec			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
	Jan			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
	Feb			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
	Mar			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
	Apr			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
	May			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
	Jun			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
	Jul			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
	Aug			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
	Sep			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
	Oct			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
	Nov			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
	Dec			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
	Total			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
13 month avg of new plant additions = Col AD + Col AF + Col AG + Col AI + Col AJ + Col AL + Col AN + Col AP + Col AR + Col AT + Col AV																																		-	goes to line 14 of the formula
13 month avg of current year changes to CWIP = Col AE + Col AH + Col AK + Col AM + Col AO + Col AQ + Col AS																																		-	goes to line 36 of the formula
				(AW) = AD	(AX)	(AY) = AW * AX	(AZ)	(BA) = AF	(BB)	(BC) = BA * BB	(BD)	(BE) = AG	(BF)	(BG) = BE * BF	(BH)	(BI) = AI	(BJ)	(BK) = BI * BJ	(BL)	(BM) = AJ	(BN)	(BO) = BM * BN	(BP)	(BQ) = AL	(BR)	(BS) = BQ * BR	(BT)	(BU) = AN	(BV)	(BW) = BU * BV	(BX)	(BY) = AP			
				Total Other Project PIS	Composite Trans Deprec Rate	Depreciation Expense	Accum Deprec	Total Project X PIS	Composite Trans Deprec Rate	Depreciation Expense	Accum Deprec	Total Brady PIS	Composite Trans Deprec Rate	Depreciation Expense	Accum Deprec	Allegheny S5 PIS	Composite Trans Deprec Rate	Depreciation Expense	Accum Deprec	Beaver Valley PIS	Composite Trans Deprec Rate	Depreciation Expense	Accum Deprec	Dravosburg-Erama PIS	Composite Trans Deprec Rate	Depreciation Expense	Accum Deprec	B3012.2 PIS	Composite Trans Deprec Rate	Depreciation Expense	Accum Deprec	B3015.2 PIS			
	DEC			0	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	-	0.22%	-	-	-		
	Jan			0	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	-	0.22%	-	-	-		
	Feb			0	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	-	0.22%	-	-	-		
	Mar			0	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	-	0.22%	-	-	-		
	Apr			0	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	-	0.22%	-	-	-		
	May			0	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	-	0.22%	-	-	-		
	Jun			0	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	-	0.22%	-	-	-		
	Jul			0	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	-	0.22%	-	-	-		
	Aug			0	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	-	0.22%	-	-	-		
	Sep			0	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	-	0.22%	-	-	-		
	Oct			0	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	-	0.22%	-	-	-		
	Nov			0	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	-	0.22%	-	-	-		
	Dec			0	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	-	0.22%	-	-	-		
	Total			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
13 mo. Avg accumulated depreciation = Col AZ + Col BD + Col BH + Col BL + Col BP + Col BT + Col BX + Col CB + Col CG + Col CK + Col CO																																		-	goes to line 23 of the formula
Depreciation Expense = Col AY + Col BC + Col BG + Col BK + Col BO + Col BS + Col BW + Col CA + Col CF + Col CJ + Col CN																																		-	goes to line 77 of the formula

(BZ)		(CA) = BY * BZ		(CB)		(CD) = AR		(CE)		(CF) = CD * CE		(CG)		(CH) = AT		(CI)		(CJ) = CH * CI		(CK)		(CL) = AV		(CM)		(CN) = CL * CM		(CO)	
Composite Trans Deprec Rate	Depreciation Expense			Accum Deprec		B1969 PIS		Composite Trans Deprec Rate	Depreciation Expense			Accum Deprec		Bi-Carson Chevrolet PIS		Composite Trans Deprec Rate	Depreciation Expense			Accum Deprec		B2689 1/8/2689.2 PIS		Composite Trans Deprec Rate	Depreciation Expense			Accum Deprec	
0.22%	-			-		-		0.22%	-			-		-		0.22%	-			-		-		0.22%	-			-	
0.22%	-			-		-		0.22%	-			-		-		0.22%	-			-		-		0.22%	-			-	
0.22%	-			-		-		0.22%	-			-		-		0.22%	-			-		-		0.22%	-			-	
0.22%	-			-		-		0.22%	-			-		-		0.22%	-			-		-		0.22%	-			-	
0.22%	-			-		-		0.22%	-			-		-		0.22%	-			-		-		0.22%	-			-	
0.22%	-			-		-		0.22%	-			-		-		0.22%	-			-		-		0.22%	-			-	
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0.22%	-			-		-		0.22%	-			-		-		0.22%	-			-		-		0.22%	-			-	
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0.22%	-			-		-		0.22%	-			-		-		0.22%	-			-		-		0.22%	-			-	
0.22%	-			-		-		0.22%	-			-		-		0.22%	-			-		-		0.22%	-			-	
0.22%	-			-		-		0.22%	-			-		-		0.22%	-			-		-		0.22%	-			-	
0.22%	-			-		-		0.22%	-			-		-		0.22%	-			-		-		0.22%	-			-	
0.22%	-			-		-		0.22%	-			-		-		0.22%	-			-		-		0.22%	-			-	
0.22%	-			-		-		0.22%	-			-		-		0.22%	-			-		-		0.22%	-			-	
0.22%	-			-		-		0.22%	-			-		-		0.22%	-			-		-		0.22%	-			-	
0.22%	-			-		-		0.22%	-			-		-		0.22%	-			-		-		0.22%	-			-	
0.22%	-			-		-		0.22%	-			-		-		0.22%	-			-		-		0.22%	-			-	
0.22%	-			-		-		0.22%	-			-		-		0.22%	-			-		-		0.22%	-			-	
0.22%	-																												

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

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

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

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

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

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

	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)	(O)	(P)	(Q)	(R)	(S)	(T)	(U)	(V)	(W)	(X)	(Y)	(Z)	(AA)	(AB)	(AC)
	Other Project PIS	Other Retirements	Project X CWIP	Project X PIS	Project X Retirements	Brady PIS	Brady Retirements	Brady CWIP	Allegheny S5 PIS	Allegheny S5 Retirements	Beaver Valley w/o B3015.2 PIS	Beaver Valley w/o B3015.2 Retirements	Beaver Valley w/o B3015.2 CWIP	Dravosburg-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	Bl-Carson Cheswick CWIP	Bl-Carson Cheswick PIS	Bl-Carson Cheswick Retirements	B2689.1/B2689.2 PIS	B2689.1/B2689.2 Retirements
Dec																													
Jan	1,642,816	(36,351)	-	-	-	-	-	-	-	-	-	-	-	0	-	-	-	-	-	-	-	-	-	-	-	-	(8,158)	-	-
Feb	1,372,772	(1,118)	-	-	-	-	-	-	-	-	(2)	-	-	2,083	-	-	-	-	-	-	-	-	-	-	-	-	-	30,643	-
Mar	735,355	(294,120)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	22,301	-	
Apr	(1,673,732)	(9,330)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	13,892	-	
May	15,012,845	(59,440)	-	-	-	-	-	-	-	-	(1,434)	-	-	(7,794)	-	-	-	-	-	-	-	-	-	-	-	-	22,602	-	
Jun	1,283,751	(2,451,278)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	607,674	-	
Jul	1,317,178	-	-	-	-	-	-	-	-	-	-	-	-	140,750	-	-	-	-	-	-	-	-	-	-	-	-	914,282	-	
Aug	2,535,968	(95,045)	-	-	-	-	-	-	-	-	-	-	-	(7,085)	-	-	-	-	-	-	-	-	-	-	-	-	951,638	-	
Sep	3,037,110	(34,202)	-	-	-	-	-	-	-	-	-	-	-	390,515	-	-	-	-	-	-	-	-	-	-	-	-	1,525,367	-	
Oct	4,306,335	(21,253)	-	-	-	-	-	-	-	-	-	-	76	-	-	-	-	-	-	-	-	-	-	-	-	-	1,166,580	-	
Nov	7,512,970	(317,313)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	105,017	-	
Dec	29,280,740	(292,785)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(110,477)	-	
Total	66,454,107	(3,612,235)	-	-	-	-	-	-	-	-	(1,360)	-	-	518,469	-	-	-	-	-	-	-	-	-	-	-	5,241,661	-	-	-

13 month avg of new plant additions = Col AD + Col AF + Col AG + Col AI + Col AJ + Col AL + Col AN + Col AP + Col AR + Col AT + Col AV 489,592,584  
End of Year balance new plant additions = Col A + Col D + Col F + Col I + Col K+ Col N + Col Q + Col T + Col W + Col Z + Col AB 66,971,216

13 month avg of current year changes to CWIP = Col AE + Col AH + Col AK + Col AM + Col AO + Col AQ + Col AS 7,623,093

	(AW) = AD	(AX)	(AY) = AW * AX	(AZ)	(BA) = AF	(BB)	(BC) = BA * BB	(BD)	(BE) = AG	(BF)	(BG) = BE * BF	(BH)	(BI) = AI	(BJ)	(BK) = BI * BJ	(BL)	(BM) = AJ	(BN)	(BO) = BM * BN	(BP)	(BQ) = AL	(BR)	(BS) = BQ * BR	(BT)	(BU) = AN	(BV)	(BW) = BU * BV	(BX)	(BY) = AP	
	Total Other Project PIS	Composite Trans Deprec Rate	Depreciation Expense	Accum Deprec	Total Project X PIS	Composite Trans Deprec Rate	Depreciation Expense	Accum Deprec	Total Brady PIS	Composite Trans Deprec Rate	Depreciation Expense	Accum Deprec	Allegheny S5 PIS	Composite Trans Deprec Rate	Depreciation Expense	Accum Deprec	Beaver Valley w/o 3015.5 PIS	Composite Trans Deprec Rate	Depreciation Expense	Accum Deprec	Dravosburg-Errama w/o B3012.2 PIS	Composite Trans Deprec Rate	Depreciation Expense	Accum Deprec	B3012.2 PIS	Composite Trans Deprec Rate	Depreciation Expense	Accum Deprec	B3015.2 PIS	
DEC	0	0.22%	-	-	262,950,645	0.22%	578,491	89,224,319	155,913,693	0.22%	343,010	36,950,222	3,158,242	0.22%	6,948	937,664	17,700,663	0.22%	38,941	1,094,734	8,297,048	0.22%	18,254	351,537	-	0.22%	-	-	-	5,338,712
Jan	1,606,466	0.22%	3,534	3,534	262,950,645	0.22%	578,491	89,802,811	155,913,693	0.22%	343,010	37,293,232	3,158,242	0.22%	6,948	944,613	17,700,663	0.22%	38,941	1,133,675	8,297,048	0.22%	18,254	369,791	-	0.22%	-	-	-	5,338,712
Feb	2,976,120	0.22%	6,552	10,086	262,950,645	0.22%	578,491	90,381,302	155,913,693	0.22%	343,010	37,636,243	3,158,242	0.22%	6,948	951,561	17,700,661	0.22%	38,941	1,172,617	8,296,131	0.22%	18,258	388,049	-	0.22%	-	-	-	5,338,712
Mar	3,419,355	0.22%	7,523	17,609	262,950,645	0.22%	578,491	90,959,794	155,913,693	0.22%	343,010	37,979,253	3,158,242	0.22%	6,948	958,509	17,700,661	0.22%	38,941	1,211,558	8,299,131	0.22%	18,258	406,307	-	0.22%	-	-	-	5,338,712
Apr	1,736,292	0.22%	3,820	21,429	262,950,645	0.22%	578,491	91,538,285	155,913,693	0.22%	343,010	38,322,263	3,158,242	0.22%	6,948	965,457	17,700,661	0.22%	38,941	1,250,499	8,299,131	0.22%	18,258	424,565	-	0.22%	-	-	-	5,338,712
May	16,689,697	0.22%	36,717	58,146	262,950,645	0.22%	578,491	92,116,776	155,913,693	0.22%	343,010	38,665,273	3,158,242	0.22%	6,948	972,405	17,699,227	0.22%	38,938	1,289,438	8,291,337	0.22%	18,241	442,806	-	0.22%	-	-	-	5,338,712
Jun	15,522,170	0.22%	34,149	92,295	262,950,645	0.22%	578,491	92,695,268	155,913,693	0.22%	343,010	39,008,283	3,158,242	0.22%	6,948	979,353	17,699,227	0.22%	38,938	1,328,376	8,291,337	0.22%	18,241	461,047	-	0.22%	-	-	-	5,338,712
Jul	16,839,348	0.22%	37,047	129,341	262,950,645	0.22%	578,491	93,273,759	155,913,693	0.22%	343,010	39,351,293	3,158,242	0.22%	6,948	986,301	17,699,227	0.22%	38,938	1,367,314	8,432,087	0.22%	18,551	479,597	-	0.22%	-	-	-	5,338,712
Aug	19,280,271	0.22%	42,417	171,758	262,950,645	0.22%	578,491	93,852,251	155,913,693	0.22%	343,010	39,694,303	3,158,242	0.22%	6,948	993,250	17,699,227	0.22%	38,938	1,406,253	8,425,002	0.22%	18,535	498,132	-	0.22%	-	-	-	5,338,712
Sep	22,293,179	0.22%	49,023	220,781	262,950,645	0.22%	578,491	94,430,742	155,913,693	0.22%	343,010	40,037,313	3,158,242	0.22%	6,948	1,000,198	17,699,227	0.22%	38,938	1,445,191	8,815,517	0.22%	19,394	517,526	-	0.22%	-	-	-	5,338,712
Oct	26,658,261	0.22%	58,648	279,429	262,950,645	0.22%	578,491	95,009,233	155,913,693	0.22%	343,010	40,380,324	3,158,242	0.22%	6,948	1,007,146	17,699,227	0.22%	38,938	1,484,129	8,815,517	0.22%	19,394	536,921	-	0.22%	-	-	-	5,338,712
Nov	33,853,918	0.22%	74,479	353,908	262,950,645	0.22%	578,491	95,587,725	155,913,693	0.22%	343,010	40,723,334	3,158,242	0.22%	6,948	1,014,094	17,699,303	0.22%	38,938	1,523,068	8,815,517	0.22%	19,394	556,315	-	0.22%	-	-	-	5,338,712
Dec	62,841,872	0.22%	139,252	492,160	262,950,645	0.22%	578,491	96,165,216	155,913,693	0.22%	343,010	41,060,344	3,158,242	0.22%	6,948	1,021,042	17,699,303	0.22%	38,938	1,562,006	8,815,517	0.22%	19,394	575,709	-	0.22%	-	-	-	5,338,712
Total			492,160	142,344	262,950,645		6,941,897	92,695,268	155,913,693		4,116,121	39,008,283	3,158,242		83,378	979,353	17,699,791		467,273	1,328,374	8,476,409		224,172	462,177	-		-	-	5,338,712	

(AD)	(AE)	(AF)	(AG)	(AH)	(AI)	(AJ)	(AK)	(AL)	(AM)	(AN)	(AO)	(AP)	(AQ)	(AR)	(AS)	(AT)	(AU)	(AV)		
Accumulated Balance																				
Other Project PIS	Project X CWIP	Project X PIS	Brady PIS	Brady CWIP	Allegheny SS PIS	Beaver Valley w/o B3015.2 PIS	Beaver Valley w/o B3015.2 CWIP	Dravosburg-Eirama w/o B3012.2 PIS	Drovsosburg-Eirama w/o B3012.2 CWIP	B3012.2 PIS	B3012.2 CWIP	B3015.2 PIS	B3015.2 CWIP	B1969 PIS	Bi-Carson Cheswick CWIP	Bi-Carson Cheswick PIS	Bi-Carson Cheswick Retirements	B2689.1/B2689.2 PIS	Total	
		262,950,645	155,913,693	-	3,158,242	17,700,663	-	8,297,048	-	-	-	5,338,712	-	10,675,843	5,702,416	-	-	-	6,736,837	
1,606,466		262,950,645	155,913,693	-	3,158,242	17,700,663	-	8,297,048	-	-	-	5,338,712	-	10,675,843	5,694,258	-	-	-	6,736,837	
2,978,120		262,950,645	155,913,693	-	3,158,242	17,700,661	-	8,299,131	-	-	-	5,338,712	-	10,675,843	5,724,901	-	-	-	6,736,837	
3,419,355		262,950,645	155,913,693	-	3,158,242	17,700,661	-	8,299,131	-	-	-	5,338,712	-	10,675,843	5,747,202	-	-	-	6,736,837	
1,736,292		262,950,645	155,913,693	-	3,158,242	17,700,661	-	8,299,131	-	-	-	5,338,712	-	10,675,843	5,761,094	-	-	-	6,736,837	
16,689,697		262,950,645	155,913,693	-	3,158,242	17,699,227	-	8,291,337	-	-	-	5,338,712	-	10,675,843	5,793,996	-	-	-	6,736,837	
15,522,170		262,950,645	155,913,693	-	3,158,242	17,699,227	-	8,291,337	-	-	-	5,338,712	-	10,675,843	6,391,670	-	-	-	6,736,837	
16,839,348		262,950,645	155,913,693	-	3,158,242	17,699,227	-	8,432,087	-	-	-	5,338,712	-	10,675,843	7,305,952	-	-	-	6,736,837	
19,280,271		262,950,645	155,913,693	-	3,158,242	17,699,227	-	8,425,002	-	-	-	5,338,712	-	10,675,843	8,257,590	-	-	-	6,736,837	
22,283,179		262,950,645	155,913,693	-	3,158,242	17,699,227	-	8,815,517	-	-	-	5,338,712	-	10,675,843	9,782,957	-	-	-	6,736,837	
26,658,261		262,950,645	155,913,693	-	3,158,242	17,699,227	-	8,815,517	-	-	-	5,338,712	-	10,675,843	10,949,537	-	-	-	6,736,837	
33,853,918		262,950,645	155,913,693	-	3,158,242	17,699,303	-	8,815,517	-	-	-	5,338,712	-	10,675,843	11,054,554	-	-	-	6,736,837	
62,841,872		262,950,645	155,913,693	-	3,158,242	17,699,303	-	8,815,517	-	-	-	5,338,712	-	10,675,843	10,944,077	-	-	-	6,736,837	
16,642,413		262,950,645	155,913,693	-	3,158,242	17,699,791	-	8,476,409	-	-	-	5,338,712	-	10,675,843	7,623,093	-	-	-	6,736,837	497,215,677

(BZ)	(CA) = BY * BZ	(CB)	(CD) = AR	(CE)	(CF) = CD * CE	(CG)	(CH) = AT BI-Carson	(CI)	(CJ) = CH * CI	(CK)	(CL) = AV	(CM)	(CN) = CL * CM	(CO)
Composite Trans Deprec Rate	Depreciation Expense	Accum Deprec	B1969 PIS	Composite Trans Deprec Rate	Depreciation Expense	Accum Deprec	Cheswick PIS	Composite Trans Deprec Rate	Depreciation Expense	Accum Deprec	B2689 PIS	Composite Trans Deprec Rate	Depreciation Expense	Accum Deprec
0.22%	11,745	371,742	10,675,843	0.22%	23,487	2,500,282	-	0.22%	6,736,837	0.22%	14,821	676,837	548,379	
0.22%	11,745	383,487	10,675,843	0.22%	23,487	2,523,769	-	0.22%	-	6,736,837	0.22%	14,821	563,200	
0.22%	11,745	395,232	10,675,843	0.22%	23,487	2,547,256	-	0.22%	-	6,736,837	0.22%	14,821	578,021	
0.22%	11,745	406,977	10,675,843	0.22%	23,487	2,570,743	-	0.22%	-	6,736,837	0.22%	14,821	592,842	
0.22%	11,745	418,722	10,675,843	0.22%	23,487	2,594,230	-	0.22%	-	6,736,837	0.22%	14,821	607,663	
0.22%	11,745	430,468	10,675,843	0.22%	23,487	2,617,717	-	0.22%	-	6,736,837	0.22%	14,821	622,484	
0.22%	11,745	442,213	10,675,843	0.22%	23,487	2,641,204	-	0.22%	-	6,736,837	0.22%	14,821	637,305	
0.22%	11,745	453,958	10,675,843	0.22%	23,487	2,664,690	-	0.22%	-	6,736,837	0.22%	14,821	652,126	
0.22%	11,745	465,703	10,675,843	0.22%	23,487	2,688,177	-	0.22%	-	6,736,837	0.22%	14,821	666,947	
0.22%	11,745	477,448	10,675,843	0.22%	23,487	2,711,664	-	0.22%	-	6,736,837	0.22%	14,821	681,768	
0.22%	11,745	489,193	10,675,843	0.22%	23,487	2,735,151	-	0.22%	-	6,736,837	0.22%	14,821	696,589	
0.22%	11,745	500,939	10,675,843	0.22%	23,487	2,758,638	-	0.22%	-	6,736,837	0.22%	14,821	711,410	
0.22%	11,745	512,684	10,675,843	0.22%	23,487	2,782,125	-	0.22%	-	6,736,837	0.22%	14,821	726,231	
	140,942	442,213	10,675,843		281,842	2,641,204			6,736,837		177,852	637,305		

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

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

Interest on Amount of Refunds or Surcharges						
Interest 35.19a for 2nd quarter Current Yr				0.7100%		
Month	Yr	1/12 of Step 7	Interest 35.19a for and 35.19 b	Months	Interest	Refunds Owed
Jun	Year 1	(366,482)	0.7100%	11.5	(29,923)	(396,405)
Jul	Year 1	(366,482)	0.7100%	10.5	(27,321)	(393,803)
Aug	Year 1	(366,482)	0.7100%	9.5	(24,719)	(391,201)
Sep	Year 1	(366,482)	0.7100%	8.5	(22,117)	(388,599)
Oct	Year 1	(366,482)	0.7100%	7.5	(19,515)	(385,997)
Nov	Year 1	(366,482)	0.7100%	6.5	(16,913)	(383,395)
Dec	Year 1	(366,482)	0.7100%	5.5	(14,311)	(380,793)
Jan	Year 2	(366,482)	0.7100%	4.5	(11,709)	(378,191)
Feb	Year 2	(366,482)	0.7100%	3.5	(9,107)	(375,589)
Mar	Year 2	(366,482)	0.7100%	2.5	(6,505)	(372,987)
Apr	Year 2	(366,482)	0.7100%	1.5	(3,903)	(370,385)
May	Year 2	(366,482)	0.7100%	0.5	(1,301)	(367,783)
Total		(4,397,785)				(4,585,131)
		Balance	Interest	Amort	Balance	
Jun	Year 2	(4,585,131)	0.7100%	(399,957)	(4,217,729)	
Jul	Year 2	(4,217,729)	0.7100%	(399,957)	(3,847,718)	
Aug	Year 2	(3,847,718)	0.7100%	(399,957)	(3,475,080)	
Sep	Year 2	(3,475,080)	0.7100%	(399,957)	(3,099,797)	
Oct	Year 2	(3,099,797)	0.7100%	(399,957)	(2,721,849)	
Nov	Year 2	(2,721,849)	0.7100%	(399,957)	(2,341,217)	
Dec	Year 2	(2,341,217)	0.7100%	(399,957)	(1,957,883)	
Jan	Year 3	(1,957,883)	0.7100%	(399,957)	(1,571,828)	
Feb	Year 3	(1,571,828)	0.7100%	(399,957)	(1,183,031)	
Mar	Year 3	(1,183,031)	0.7100%	(399,957)	(791,474)	
Apr	Year 3	(791,474)	0.7100%	(399,957)	(397,137)	
May	Year 3	(397,137)	0.7100%	(399,957)		
Total with interest				(4,799,479)		

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

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

	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)	(O)	(P)	(Q)	(R)	(S)	(T)	(U)	(V)	(W)	(X)	(Y)	(Z)	(AA)	(AB)	(AC)	
	Other Project PIS	Other Retirements	Project X CWIP	Project X PIS	Project X Retirements	Brady PIS	Brady Retirements	Brady CWIP	Allegheny S5 PIS	Allegheny S5 Retirements	Beaver Valley w/o B3015.2 PIS	Beaver Valley w/o B3015.2 Retirements	Beaver Valley w/o B3015.2 CWIP	Dravosburg-Elrama w/o B3012.2 PIS	Dravosburg-Elrama w/o B3012.2 Retirements	Dravosburg-Elrama w/o B3012.2 CWIP	B3012.2 PIS	B3012.2 Retirements	B3012.2 CWIP	B3015.2 PIS	B3015.2 Retirements	B3015.2 CWIP	B1969 PIS	B1969 Retirements	Bi-Carson Cheswick CWIP	Bi-Carson Cheswick PIS	Bi-Carson Cheswick Retirements	B2689.1/B2689.2 PIS	B2689.1/B2689.2 Retirements	
Dec																														
Jan	399,637	-	-	-	-	-	-	-	-	-	-	-	-	(814)	-	-	-	-	-	-	-	-	-	-	-	1,447,855	-	-	-	-
Feb	12,623,056	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	290,409	-	-	-	-
Mar	3,533,688	-	-	-	-	-	-	-	-	-	-	-	-	(1)	-	-	-	-	-	-	-	-	-	-	-	(12,128,911)	12,166,397	-	-	-
Apr	2,786,104	-	-	-	-	-	-	-	-	-	44	-	-	-	-	-	-	-	-	-	-	-	-	-	-	40,539	834,308	-	-	-
May	2,489,194	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(602,969)	602,970	-	-	-
Jun	305,263	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Jul	1,209,916	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Aug	89,194	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sep	305,263	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Oct	1,693,539	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Nov	2,211,737	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dec	7,482,842	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total	35,129,434	-	-	-	-	-	-	-	-	-	44	-	-	(815)	-	-	-	-	-	-	-	-	-	-	-	(10,944,077)	13,603,674	-	-	-

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

29,693,234 goes to line 14 of the formula

2,860,981 goes to line 36 of the formula

	(AW) = AD	(AX)	(AY) = AW * AX	(AZ)	(BA) = AF	(BB)	(BC) = BA * BB	(BD)	(BE) = AG	(BF)	(BG) = BE * BF	(BH)	(BI) = AI	(BJ)	(BK) = BI * BJ	(BL)	(BM) = AJ	(BN)	(BO) = BM * BN	(BP)	(BQ) = AL	(BR)	(BS) = BQ * BR	(BT)	(BU) = AN	(BV)	(BW) = BU * BV	(BX)	(BY) = AP	
	Total Other Project PIS	Composite Trans Deprec Rate	Depreciation Expense	Accum Deprec	Total Project X PIS	Composite Trans Deprec Rate	Depreciation Expense	Accum Deprec	Total Brady PIS	Composite Trans Deprec Rate	Depreciation Expense	Accum Deprec	Allegheny S5 PIS	Composite Trans Deprec Rate	Depreciation Expense	Accum Deprec	Beaver Valley PIS	Composite Trans Deprec Rate	Depreciation Expense	Accum Deprec	Dravosburg-Etrama PIS	Composite Trans Deprec Rate	Depreciation Expense	Accum Deprec	B3012.2 PIS	Composite Trans Deprec Rate	Depreciation Expense	Accum Deprec	B3015.2 PIS	
DEC	0	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	-
Jan	399,637	0.22%	879	879	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	(814)	0.22%	(2)	(2)	-	0.22%	-	-	-
Feb	13,022,693	0.22%	28,650	29,529	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	(814)	0.22%	(2)	(4)	-	0.22%	-	-	-
Mar	16,556,382	0.22%	36,424	65,953	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	(815)	0.22%	(2)	(5)	-	0.22%	-	-	-
Apr	19,342,486	0.22%	42,553	108,507	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	(815)	0.22%	(2)	(7)	-	0.22%	-	-	-
May	21,831,680	0.22%	48,030	156,536	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	44	0.22%	0	0	0	(815)	0.22%	(2)	(9)	-	0.22%	-	-	-
Jun	22,136,942	0.22%	48,701	205,238	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	44	0.22%	0	0	0	(815)	0.22%	(2)	(11)	-	0.22%	-	-	-
Jul	23,346,858	0.22%	51,363	256,601	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	44	0.22%	0	0	0	(815)	0.22%	(2)	(13)	-	0.22%	-	-	-
Aug	23,436,052	0.22%	51,559	308,160	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	44	0.22%	0	0	0	(815)	0.22%	(2)	(14)	-	0.22%	-	-	-
Sep	23,741,315	0.22%	52,231	360,391	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	44	0.22%	0	1	1	(815)	0.22%	(2)	(16)	-	0.22%	-	-	-
Oct	25,434,855	0.22%	55,957	416,348	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	44	0.22%	0	1	1	(815)	0.22%	(2)	(18)	-	0.22%	-	-	-
Nov	27,646,502	0.22%	60,823	477,170	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	44	0.22%	0	1	1	(815)	0.22%	(2)	(20)	-	0.22%	-	-	-
Dec	35,129,434	0.22%	77,285	554,455	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	44	0.22%	0	1	1	(815)	0.22%	(2)	(22)	-	0.22%	-	-	-
Total			554,455	226,136			-	-			-	-			-	-	31		1	0		(753)		(22)	(11)			-	-	-

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

349,394 goes to line 23 of the formula

849,226 goes to line 77 of the formula

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

11 Must run App A to get this # (with 13 mo. avg cap adds, CWIP, depreciation for Year 3 cap adds)

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

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

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

\$ 161,412,677



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

(BZ)	(CA) = BY * BZ	(CB)	(CD) = AR	(CE)	(CF) = CD * CE	(CG)	(CH) = AT Bl-Carson	(CI)	(CJ) = CH * CI	(CK)	(CL) = AV	(CM)	(CN) = CL * CM	(CO)
Composite Trans Deprec Rate	Depreciation Expense	Accum Deprec	B1969 PIS	Composite Trans Deprec Rate	Depreciation Expense	Accum Deprec	Cheswick PIS	Composite Tran Deprec Rate	Depreciation Expense	Accum Deprec	B2689.1/B2689.2 PIS	Composite Tra Deprec Rate	Depreciation Expense	Accum Deprec
0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-
0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-
0.22%	-	-	-	0.22%	-	-	12,166,397	0.22%	26,766	26,766	-	0.22%	-	-
0.22%	-	-	-	0.22%	-	-	13,000,705	0.22%	28,902	55,388	-	0.22%	-	-
0.22%	-	-	-	0.22%	-	-	13,603,674	0.22%	29,928	85,296	-	0.22%	-	-
0.22%	-	-	-	0.22%	-	-	13,603,674	0.22%	29,928	115,224	-	0.22%	-	-
0.22%	-	-	-	0.22%	-	-	13,603,674	0.22%	29,928	145,152	-	0.22%	-	-
0.22%	-	-	-	0.22%	-	-	13,603,674	0.22%	29,928	175,080	-	0.22%	-	-
0.22%	-	-	-	0.22%	-	-	13,603,674	0.22%	29,928	205,008	-	0.22%	-	-
0.22%	-	-	-	0.22%	-	-	13,603,674	0.22%	29,928	234,936	-	0.22%	-	-
0.22%	-	-	-	0.22%	-	-	13,603,674	0.22%	29,928	264,864	-	0.22%	-	-
0.22%	-	-	-	0.22%	-	-	13,603,674	0.22%	29,928	294,792	-	0.22%	-	-
	-	-			-	-			294,792	123,268			-	-

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

Fixed Charge Ratio (FCR) if not a CIAC	
Net Plant Carrying Charge without Depreciation	16.4979%
Net Plant Carrying Charge per 100 Basis Point Increase in ROE without Depreciation	17.1938%
Line B less Line A	0.6958%
Net Plant Carrying Charge without Depreciation, Return, nor Income Taxes	6.8259%

$$\text{Revenue} = \text{FCR} * (\text{Beginning} + \text{Ending}) / 2 + \text{Amortization Expense (specific for Abandoned Plant)}$$
[illegible]

\$ 2,885,373

Net Plant Carrying Charge without Depreciation	16.4979%
Net Plant Carrying Charge per 100 Basis Point Increase in ROE without Depreciation	17.1938%
Line B less Line A	0.6958%

Net Plant Carrying Charge without Depreciation, Return, nor Income Taxes	6.8259%
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Total = Sum of Revenue for Projects

Incentive = Total for "W Increased ROE" row

Revenue Credit = Total for "FCR W base ROE" row

[illegible]

Plus any increased ROE calculated on Attachment 7 other than PJM Sch. 12 projects  
Incentive - Revenue Credit for the corresponding rate year \$ 2,865,373

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

Net Plant Carrying Charge without Depreciation 16.4979%

Net Plant Carrying Charge per 100 Basis Point Increase in ROE without Depreciation 17.1938%

Line B less Line A 0.6958%

Net Plant Carrying Charge without Depreciation, Return, nor Income Taxes 6.8259%

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

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

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

Page 30 of 34

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

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

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

**Notes**

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

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

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

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

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

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

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

**Notes**

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

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

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

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

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

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

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

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

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



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

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

**Notes**

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

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

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

**Notes**

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

## **APPENDIX 3**

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

A RTEP CWIP to date  
At December 31, 2022 0

B RTEP Plant in Service to Date  
At December 31, 2022 262,950,643

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

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

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

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

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

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

haven't touched at all 3.29.24

Duquesne Light Company

Duquesne Transmission Expansion Projects DTEP

		(A)	(B)	(C1)												Total CWIP
FPN	Project	12/31/2022 Project To Date CWIP	31-Dec-23 Project To Date PIS	RTEP CWIP 2023												
Eastern Area Development Project				January	February	March	April	May	June	July	August	September	October	November	December	
05-1001	Arsenal	-	73,075,167	-	-	-	-	-	-	-	-	-	-	-	-	0
08-1000	Forced Cooling (Arsenal)	-	20,423,226	-	-	-	-	-	-	-	-	-	-	-	-	0
08-1002	Highland	-	56,570,584	-	-	-	-	-	-	-	-	-	-	-	-	0
08-1003	Logans Ferry	-	42,399,170	-	-	-	-	-	-	-	-	-	-	-	-	0
05-1004	Collier	-	1,876,970	-	-	-	-	-	-	-	-	-	-	-	-	0
05-1005	Brunot Island	-	19,984,825	-	-	-	-	-	-	-	-	-	-	-	-	0
08-1008	Wilmerding	-	2,025,231	-	-	-	-	-	-	-	-	-	-	-	-	0
08-1009	Pine Creek	-	5,610,124	-	-	-	-	-	-	-	-	-	-	-	-	0
08-1010	North	-	2,983,421	-	-	-	-	-	-	-	-	-	-	-	-	0
05-1011	Dravosburg	-	499,995	-	-	-	-	-	-	-	-	-	-	-	-	0
Total Eastern Area Development		-	225,448,713	-	-	-	-	-	-	-	-	-	-	-	-	0
Western Area Development																
05-1013	Hopewell	-	7,903,927	-	-	-	-	-	-	-	-	-	-	-	-	0
08-1014	Valley	-	4,028,685	-	-	-	-	-	-	-	-	-	-	-	-	0
08-1016	Ambridge	-	0	-	-	-	-	-	-	-	-	-	-	-	-	0
08-1017	Crescent	-	3,352,791	-	-	-	-	-	-	-	-	-	-	-	-	0
08-1018	Koppel Steel	-	1,018,620	-	-	-	-	-	-	-	-	-	-	-	-	0
08-1023	Legionville	-	6,360,449	-	-	-	-	-	-	-	-	-	-	-	-	0
08-1022	Sewickley	-	7,728,181	-	-	-	-	-	-	-	-	-	-	-	-	0
Total Western Area Development		-	30,392,654	-	-	-	-	-	-	-	-	-	-	-	-	0
Other DTEP Projects																
05-1006	Elrama	-	1,306,023	-	-	-	-	-	-	-	-	-	-	-	-	0
06-0026	Z-82 reconductor	-	5,803,253	-	-	-	-	-	-	-	-	-	-	-	-	0
08-1824	Plum Rem from DTEP	-	0	-	-	-	-	-	-	-	-	-	-	-	-	0
Total Other DTEP Projects		-	7,109,277	-	-	-	-	-	-	-	-	-	-	-	-	0
New In 2010																
10-0017	Eliminate Phillips SS	-	0	-	-	-	-	-	-	-	-	-	-	-	-	0
Grand Total All DTEP Projects		-	262,950,643	-	-	-	-	-	-	-	-	-	-	-	-	0
Cumulative Balances by Month																0
			262,950,643													

haven't touched at all 3.29.24

Duquesne Light Company

Duquesne Transmission Expansion Projects DTEF

(C2)																	
RTEP 2023 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	Cotrol	Variance
Eastern Area Development Project																	
05-1001	Arsenal	0	0	0	0	0	0	0	0	0	0	0	0	73,075,167	73,075,167	73,075,167	0
08-1000	Forced Cooling (Arsenal)	0	0	0	0	0	0	0	0	0	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
Total Eastern Area Development		0	0	0	0	0	0	0	0	0	0	0	0	225,448,713	225,448,713	225,448,713	0
Western Area Development																	
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
Total Western Area Development		0	0	0	0	0	0	0	0	0	0	0	0	30,392,654	30,392,654	30,392,654	(0)
Other DTEP Projects																	
05-1006	Elrama	0	0	0	0	0	0	0	0	0	0	0	0	1,306,023	1,306,023	1,306,023	0
06-0026	Z-82 reconductor	0	0	0	0	0	0	0	0	0	0	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
Total Other DTEP Projects		0	0	0	0	0	0	0	0	0	0	0	0	7,109,277	7,109,277	7,109,277	0
New In 2010																	
10-0017	Eliminate Phillips SS	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Grand Total All DTEP Projects		0	0	0	0	0	0	0	0	0	0	0	0	262,950,643	262,950,643	262,950,643	(0)
Cumulative Balances by Month		262,950,643	262,950,643	262,950,643	262,950,643	262,950,643	262,950,643	262,950,643	262,950,643	262,950,643	262,950,643	262,950,643	262,950,643	262,950,643	262,950,643		

DUQUESNE LIGHT COMPANY  
FUNDING PROJECT NUMBER 05-1001 ARSENAL

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



DUQUESNE LIGHT COMPANY  
FUNDING PROJECT NUMBER 05-1001 ARSENAL

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

DUQUESNE LIGHT COMPANY  
FUNDING PROJECT NUMBER 05-1001 ARSENAL

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

DUQUESNE LIGHT COMPANY  
FUNDING PROJECT NUMBER 05-1001 ARSENAL

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

DUQUESNE LIGHT COMPANY  
FUNDING PROJECT NUMBER 05-1001 ARSENAL

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

**Closed Posted/Cancelled**

Page 10 of 58

08-1000

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

08-1000

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

FPN 08-1000 HPFFMDAC& forced cooling

Control  
Variance



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>														
31-Dec-22	18,056,234	2,853	4,648	18,048,733	18,056,234													18,056,234
January	0			0		0												0
February	0			0			0											0
March	0			0				0										0
April	0			0					0									0
May	0			0						0								0
June	0			0							0							0
July	0			0								0						0
August	0			0									0					0
September	0			0										0				0
October	0			0											0			0
November	0			0												0		0
December	0			0													0	0
Final	18,056,234	2,853	4,648	18,048,733														
				18,048,733														
<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>														
31-Dec-22	32,337,816	2,508	4,087	32,331,221	32,337,816													32,337,816
January	0			0		0												0
February	0			0			0											0
March	0			0				0										0
April	0			0					0									0
May	0			0						0								0
June	0			0							0							0
July	0			0								0						0
August	0			0									0					0
September	0			0										0				0
October	0			0											0			0
November	0			0												0		0
December	0			0													0	0
Verified april 2014	32,337,816	2,508	4,087	32,331,221														
<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>														
31-Dec-22	4,085,094	42	53	4,084,999	4,085,094													4,085,094
January	0			0		0												0
February	0			0			0											0
March	0			0				0										0
April	0			0					0									0
May	0			0						0								0
June	0			0							0							0
July	0			0								0						0
August	0			0									0					0
September	0			0										0				0
October	0			0											0			0
November	0			0												0		0
December	0			0													0	0
Final	4,085,094	42	53	4,084,999														

DUQUESNE LIGHT COMPANY  
FUNDING PROJECT NUMBER 08-1002 HIGHLAND

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

DUQUESNE LIGHT COMPANY  
FUNDING PROJECT NUMBER 08-1002 HIGHLAND

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

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

Closed posted  
In service

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

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

Closed posted  
In service

Closed Posted/cancelled					December Bal Inc AFUDC	January	February	March	April	May	June	July	August	September	October	November	December	Total
<b>S6991 Cancelled</b>	<b>Logans Ferry S/S - 138 KV Line Pos</b>																	
December 31, 2021		-	-	-	-	0												0
January						0												0
February							0											0
March								0										0
April									0									0
May										0								0
June											0							0
July												0						0
August													0					0
September														0				0
October															0			0
November																0		0
December																	0	0
<b>Final</b>		-	-	-	-													
<b>S6992 Cancelled</b>	<b>Logans Ferry S/S - 138 KV Line Pos</b>																	
December 31, 2021		-	-	-	-	0												0
January						0												0
February							0											0
March								0										0
April									0									0
May										0								0
June											0							0
July												0						0
August													0					0
September														0				0
October															0			0
November																0		0
December																	0	0
<b>Final</b>		-	-	-	-													
<b>S6993</b>	<b>Chester West S/S - 138 KV Line Pos</b>																	
December 31, 2021	8,399,316.56	-	-	8,399,316.56	8,399,317													8,399,317
January						0												0
February							0											0
March								0										0
April									0									0
May										0								0
June											0							0
July												0						0
August													0					0
September														0				0
October															0			0
November																0		0
December																	0	0
<b>Final</b>	8,399,316.56	-	-	8,399,316.56														
<b>S6995 Cancelled</b>	<b>Logans Ferry 138kv Tie Bkr Pos</b>																	
December 31, 2021	-			-	0													0
January						0												0
February							0											0
March								0										0
April									0									0
May										0								0
June											0							0
July												0						0
August													0					0
September														0				0
October															0			0
November																0		0
December																	0	0
<b>FINAL</b>		-	-	-														
<b>S6994</b>	<b>Logans Ferry Transmission Line Work</b>																	
December 31, 2021	1,784,951.00	1,027.21	3,244.38	1,780,679.41	1,780,679													1,780,679
January						0												0
February							0											0
March								0										0
April									0									0
May										0								0
June											0							0
July												0						0
August													0					0
September														0				0
October															0			0
November																0		0
December																	0	0
<b>Final</b>	1,784,951.00	1,027.21	3,244.38	1,780,679.41														

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 Z50 from L0684</b>																	
December 31, 2021	362,364.00	-	-	362,364.00	362,364													
January				-														
February				-														
March *xfer to COR unitization				-				0										
April				-														
May				-														
June				-							0							
July				-								0						
August				-									0					
September				-										0				
October				-														
November				-														
December				-														
<b>Final</b>	362,364.00	-	-	362,364.00														
<b>L0730</b>	<b>Trf Z51 from L0684</b>																	
December 31, 2021	338,487.00	-	-	338,487.00	338,487													
January				-														
February				-														
March *xfer to COR unitization				-				0										
April 98951.to cor in april				-														
May				-														
June				-							0							
July				-								0						
August				-									0					
September				-										0				
October				-														
November				-														
December				-														
<b>Final</b>	338,487.00	-	-	338,487.00														
<b>L0731</b>	<b>Trf Z52 from L0684</b>																	
December 31, 2021	899,335.00	-	-	899,335.00	899,335													
January				-														
February				-														
March *xfer to COR unitization				-				0										
April 121351 to cor in april				-														
May				-														
June				-							0							
July				-								0						
August				-									0					
September				-										0				
October				-												0		
November				-														
December				-														
<b>Final</b>	899,335.00	-	-	899,335.00														
<b>L0732</b>	<b>Trf Z53 from L0684</b>																	
December 31, 2021	497,068.00	-	-	497,068.00	497,068													
January				-														
February				-														
March				-				0										
April				-														
May				-														
June				-							0							
July				-								0						
August				-									0					
September				-										0				
October				-														
November				-														
December				-														
<b>Final</b>	497,068.00	-	-	497,068.00														
<b>L0733</b>	<b>Trf Z54 from L0684</b>																	
December 31, 2021	763,326.00			763,326.00	763,326													
January				-		0												
February				-			0											
March				-				0										
April				-					0									
May				-														
June				-							0							
July				-								0						
August				-									0					
September				-										0				
October				-														
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				December Bal Inc AFUDC	January	February	March	April	May	June	July	August	September	October	November	December	Total
Charges	AFUDC Debt	AFUDC Equity	Net CWIP														
<b>L0734 Trf Z58 from L0684</b>																	
December 31, 2021	198,034.00		198,034.00	198,034													
January			-														
February			-														
March			-														
April			-														
May			-														
June			-							0							
July			-								0						
August			-									0					
September			-										0				
October			-														
November			-														
December			-														
Final	198,034.00	-	-	198,034.00													
<b>L0735 Trf Z152 from L0684</b>																	
December 31, 2021	702,226.00	-	-	702,226.00	702,226												
January			-		0												
February			-			0											
March from COR to adds unitization			-				0										
April 82098 from cor to adds			-					0									
May			-														
June			-							0							
July			-								0						
August			-									0					
September			-										0				
October			-											0			
November			-												0		
December			-													0	
Final	702,226.00	-	-	702,226.00													
<b>L0736 Retire Colfax Highland</b>																	
December 31, 2021	Removal Only																
January			-														
February			-														
March			-														
April			-														
May			-														
June			-														
July			-														
August			-														
September			-														
October			-														
November			-														
December			-														
Final Total																	
<b>S1545 Ckt Z55 Rep Protection Cheswick SS</b>																	
December 31, 2021	55,734.31	-	-	55,734.31	55,734												55,734
January			-		0												0
February			-			0											0
March			-				0										0
April			-					0									0
May			-						0								0
June			-							0							0
July			-								0						0
August			-									0					0
September			-										0				0
October			-											0			0
November			-												0		0
December			-													0	0
Final	55,734.31	-	-	55,734.31													
<b>S1714 Cheswick Sub Install Relay protection</b>																	
December 31, 2021	7,854.24	-	-	7,854.24	7,854												7,854
January			-		0												0
February			-			0											0
March			-				0										0
April			-					0									0
May			-						0								0
June			-							0							0
July			-								0						0
August			-									0					0
September			-										0				0
October			-											0			0
November			-												0		0
December			-													0	0
Final	7,854.24	-	-	7,854.24													

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

Closed posted  
In service

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



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

Closed posted  
In service

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

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

Closed posted  
in service

Closed Posted/cancelled				December Bal Inc AFUDC	January	February	March	April	May	June	July	August	September	October	November	December	Total
Total all work orders	Charges	AFUDC Debt	AFUDC Equity	Net CWIP													
	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
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	0
AFUDC reversal April 2008		Total In service 2008		42,399,170	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	42,399,170
																	Control Variance
																	42,399,170 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 2021	667,550	0	0	667,550	667,550													667,550
January	0			0		0												0
February	0			0			0											0
March	0			0				0										0
April	0			0					0									0
May	0			0						0								0
June	0			0							0							0
July	0			0								0						0
August	0			0									0					0
September	0			0										0				0
October	0			0											0			0
November	0			0												0		0
December	0	0		0													0	0
Final	667,550	0	0	667,550														
<b>L0718 Reconfigure 304 line to 301</b>																		
December 2021	882,284	0	0	882,284	882,284													882,284
January				0		0												0
February				0			0											0
March				0				0										0
April				0					0									0
May				0						0								0
June				0							0							0
July				0								0						0
August				0									0					0
September				0										0				0
October				0											0			0
November				0												0		0
December		0		0													0	0
Final	882,284	0	0	882,284														
<b>S1572 Crescent SS Repl Prot Relay</b>																		
December 2021	327,136	0	0	327,136	327,136													327,136
January				0		0												0
February				0			0											0
March				0				0										0
April				0					0									0
May				0						0								0
June				0							0							0
July				0								0						0
August				0									0					0
September				0										0				0
October				0											0			0
November				0												0		0
December		0		0													0	0
Final	327,136	0	0	327,136														

DUQUESNE LIGHT COMPANY  
FUNDING PROJECT NUMBER 05-1004 COLLIER

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

DUQUESNE LIGHT COMPANY  
FUNDING PROJECT NUMBER 05-1005 BRUNO ISLAND

						December CWIP Inc AFUDC	January	February	March	April	May	June	July	August	September	October	November	December	Total
<b>L0566</b>	<b>Brunot Island SS - Convert Z67</b>																		
	Total	AFUDC Debt	AFUDC Equity	Net CWIP															
	December 31, 2021	847,555	0.00	0.00	847,555.00	847,555													847,555
January					0.00		0												0
February					0.00			0											0
March					0.00				0										0
April					0.00					0									0
May					0.00						0								0
June					0.00							0							0
July					0.00								0						0
August					0.00									0					0
September					0.00										0				0
October					0.00											0			0
November					0.00												0		0
December					0.00													0	0
Final		847,555	0.00	0.00	847,555.00														
<b>S0997</b>	<b>Brunot Island SS-Inst Control House</b>																		
	December 31, 2021	1,118,585	0.00	0.00	1,118,584.78	1,118,585													
January					0.00		0												0
February					0.00			0											0
March					0.00				0										0
April					0.00					0									0
May					0.00						0								0
June					0.00							0							0
July					0.00								0						0
August					0.00									0					0
September					0.00										0				0
October					0.00											0			0
November					0.00												0		0
December					0.00													0	0
Final		1,118,585	0.00	0.00	1,118,584.78														
<b>S0998</b>	<b>Brunot Island SS - Inst 345 KV Line</b>																		
	December 31, 2021	18,018,685	0.00	0.00	18,018,685.17	18,018,685													
January					0.00		0												0
February					0.00			0											0
March					0.00				0										0
April					0.00					0									0
May					0.00						0								0
June					0.00							0							0
July					0.00								0						0
August		0			0.00									0					0
September		0			0.00										0				0
October		0			0.00											0			0
November		0			0.00												0		0
December		0			0.00													0	0
Final		18,018,685	0.00	0.00	18,018,685.17														
<b>S0999 Cancelled</b>	<b>Brunot Island SS-Install 345KV Line</b>																		
	December 31, 2021	0	0.00	0.00	0.00	0													
January					0.00														0
February					0.00														0
March					0.00														0
April					0.00														0
May					0.00														0
June					0.00														0
July					0.00														0
August					0.00														0
September					0.00														0
October					0.00														0
November					0.00														0
December					0.00														0
Final		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
<b>S1000 Cancelled</b>	<b>Brunot Island SS-Install 345KV Line</b>																	
December 31, 2021				0.00	0													
January																		
February																		
March																		
April																		
May																		
June																		
July																		
August																		
September																		
October				0.00											0			
November				0.00												0		
December																		
<b>Final</b>	<b>0</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>														
<b>S1001 Cancelled</b>	<b>Brunot Island SS-Install 345KV Line</b>																	
December 31, 2021	0			0.00	0													
January				0.00														
February				0.00														
March				0.00														
April				0.00														
May				0.00														
June				0.00														
July				0.00														
August				0.00														
September				0.00														
October				0.00														
November	0			0.00												0		
December																		
<b>Final</b>	<b>0</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>														
<b>S1002 Cancelled</b>	<b>Brunot Island SS - Install Breaker</b>																	
December 31, 2021	0			0.00	0													
January				0.00														
February				0.00														
March				0.00														
April				0.00														
May				0.00														
June				0.00														
July				0.00														
August				0.00														
September				0.00														
October				0.00														
November				0.00												0		
December				0.00														
<b>Final</b>	<b>0</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>														
<b>S2053</b>	<b>Arsenal SS 304 &amp; 305 Conversions(w Collier &amp; BI)</b>																	
December 31, 2021	0	0.00	0.00	0.00	0													0
January	0			0.00		0												0
February	0			0.00			0											0
March	0			0.00				0										0
April	0			0.00					0									0
May	0			0.00						0								0
June	0			0.00							0							0
July	0			0.00								0						0
August	0			0.00									0					0
September	0			0.00										0				0
October	0			0.00											0			0
November	0			0.00												0		0
December	0			0.00													0	0
<b>Cancelled</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
	Total	AFUDC Debt	AFUDC Equity	Net CWIP														
Total all work orders	19,984,825	0.00	0.00	19,984,824.95	#													
Allowable Dec 2005 AFUDC		0.00	0.00	0.00														
Total allowable basis				19,984,824.95														
Monthly CWIP Net of AFUDC																		
					0													0
				January														0
				February														0
				March														0
				April														0
				May														0
				June														0
				July														0
				August														0
				September														0
				October														0
				November														0
				December														0
				total Cwip	0	0	0	0	0	0	0	0	0	0	0	0	0	0
In service																		
					19,984,825													19,984,825
				January		0												0
				February			0											0
				March				0										0
				April					0									0
				May						0								0
				June							0							0
				July								0						0
				August									0					0
				September										0				0
				October											0			0
				November												0		0
				December													0	0
				Total In Service	19,984,825	0	0	0	0	0	0	0	0	0	0	0	0	19,984,825
				Grans total FPN	19,984,825	0	0	0	0	0	0	0	0	0	0	0	0	19,984,825
																	Control	19,984,825
																	Variance	0

DUQUESNE LIGHT COMPANY  
FUNDING PROJECT NUMBER 08-1008 WILMERDING

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



[illegible]

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

Work Order Closed Posted

Page 32 of 58

DUQUESNE LIGHT COMPANY  
FUNDING PROJECT NUMBER 08-1009 PINE CREEK

Work Order Closed Posted

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

DUQUESNE LIGHT COMPANY  
FUNDING PROJECT NUMBER 08-1010 NORTH

Work Order Closed/Posted

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

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

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

DUQUESNE LIGHT COMPANY  
FUNDING PROJECT NUMBER 05-1011 DRAVOSBURG

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

DUQUESNE LIGHT COMPANY  
FUNDING PROJECT NUMBER 05-1011 DRAVOSBURG

Work order Closed Posted

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



## FPN 05-1013

Page 38 of 58

DUQUESNE LIGHT COMPANY  
FUNDING PROJECT NUMBER 08-1014 VALLEY

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

DUQUESNE LIGHT COMPANY  
FUNDING PROJECT NUMBER 08-1014 VALLEY

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

DUQUESNE LIGHT COMPANY  
FUNDING PROJECT NUMBER 08-1016 AMBRIDGE

In service

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

DUQUESNE LIGHT COMPANY  
FUNDING PROJECT NUMBER 08-1016 AMBRIDGE

In service

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

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

FPN 08-1018  
S1741

[illegible]



DUQUESNE LIGHT COMPANY  
FUNDING PROJECT NUMBER 08-1022 SEWICKELY

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

DUQUESNE LIGHT COMPANY  
FUNDING PROJECT NUMBER 08-1022 SEWICKELY

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

DUQUESNE LIGHT COMPANY  
FUNDING PROJECT NUMBER 08-1022 SEWICKELY

				December (Dec Ytd ) Inc AFUDC	January	February	March	Net of AFUDC		May	June	July	August	September	October	November	December	Total
Total	AFUDC Debt	AFUDC Equity	Net CWIP					April										
Total	AFUDC Debt	AFUDC Equity	Net CWIP															
Total all work orders	7,729,955	549	1,581	7,727,826														
Allowable Dec 2005 AFUDC		136	220	356														
Total allowable basis		Control		7,728,181														
FPN 08-1022				December CWIP including AFUDC														0
				Monthly CWIP Net of AFUDC														0
				January		0												0
				February			0											0
				March				0										0
				April														0
				May														0
				June														0
				July														0
				August														0
				September														0
				October														0
				November														0
				December														0
FPN 08-1022 Total					0	0	0	0	0	0	0	0	0	0	0	0	0	0
				December Inservice including AFUDC	7,728,181													7,728,181
				Monthly Inservice														0
				January		0												0
				February			0											0
				March				0										0
				April					0									0
				May						0								0
				June							0							0
				July								0						0
				August									0					0
				September														0
				October														0
				November												0		0
				December													0	0
FPN 08-1022 Total					7,728,181	0	0	0	0	0	0	0	0	0	0	0	0	7,728,181
					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 2021 balance	4325447	0	0	4,325,447	4,325,447													4,325,447
January				0		0												0
February				0			0											0
March				0				0										0
April				0					0									0
May				0						0								0
June				0							0							0
July				0								0						0
August				0									0					0
September				0										0				0
October				0											0			0
November				0												0		0
December				0													0	0
Final	4,325,447	0	0	4,325,447														
<b>L0693 WAR Re-arrange Transmission lines jan2010 in service</b>																		
December 2021 balance	1226795	0	0	1,226,795	1,226,795													1,226,795
January				0		0												0
February				0			0											0
March				0				0										0
April	0			0					0									0
May	0			0						0								0
June	0			0							0							0
July	0			0								0						0
August	0			0									0					0
September	0			0										0				0
October	0			0											0			0
November	0			0												0		0
December	0			0													0	0
Final	1,226,795	0	0	1,226,795														
<b>S1772 Valley SS install Z84 Line Position</b>																		
December 2021 balance	808207.41	0	0	808,207	808,207													808,207
January				0		0												0
February				0			0											0
March				0				0										0
April				0					0									0
May				0						0								0
June				0							0							0
July				0								0						0
August				0									0					0
September				0										0				0
October				0											0			0
November				0												0		0
December				0													0	0
Final	808,207	0	0	808,207														

DUQUESNE LIGHT COMPANY  
FUNDING PROJECT NUMBER 08-1023 LEGIONVILLE

In Service

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

DUQUESNE LIGHT COMPANY  
FUNDING PROJECT NUMBER 08-1024 PLUM

NOTE PROJECT POSTPONED CREDIT, DTEP IN DECEMBER 2011

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

DUQUESNE LIGHT COMPANY  
FUNDING PROJECT NUMBER 08-1024 PLUM

NOTE PROJECT POSTPONED CREDIT, DTEP IN DECEMBER 2011

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

DUQUESNE LIGHT COMPANY  
FUNDING PROJECT NUMBER 05-1006 ELRAMA

Closed Posted																		
	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
S1003	Elrama - Replace Auto Tfr and Install Breaker																	
December 2021 balance	1,306,023	0	0	1,306,023	1,306,023													1,306,023
January				0		0												0
February				0			0											0
March				0				0										0
April				0					0									0
May				0						0								0
June				0							0							0
July				0								0						0
August				0									0					0
September				0										0				0
October				0											0			0
November				0												0		0
December				0													0	0
Final	1,306,023	0	0	1,306,023														
	Total	AFUDC Debt	AFUDC Equity	Net CWIP														
Total all work orders	1,306,023	0	0	1,306,023														
Allowable Dec 2005 AFUDC		0	0	0														
Total allowable basis		Control		1,306,023														
FPN 05-1006	December CWIP including AFUDC																	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
				December													0	0
				Total Cwip	0	0	0	0	0	0	0	0	0	0	0	0	0	0
					1,306,023													1,306,023
				January														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
				Total In service	0	0	0	0	0	0	0	0	0	0	0	0	0	1,306,023
				FPN 05-1006 Total	0	0	0	0	0	0	0	0	0	0	0	0	0	1,306,023
																	Control	1,306,023
																		0



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

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

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

	AFUDC			Net	December (Dec Ytd) Inc AFUDC	Net of AFUDC												Total
	Total	Debt	Equity	CWIP		January	February	March	April	May	June	July	August	September	October	November	December	
Total all work orders	5,803,253.05	-	-	5,803,253.05														
Allowable Dec 2005 AFUDC	-	-	-	-														
Total allowable basis				Control	5,803,253.05													
FPN 06-0026				December CWIP including AFUDC	-													0
				Monthly CWIP Net of AFUDC														0
				January		0												0
				February			0											0
				March				0										0
				April					0									0
				May						0								0
				June							0							0
				July								0						0
				August									0					0
				September										0				0
				October											0			0
				November												0		0
				December													0	0
				Cwip total	-	0	0	0	0	0	0	0	0	0	0	0	0	0
				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		May	June	July	August	September	October	November	December	Total
										April										
S2125 Phillips SS Eliminate Transmission																				
December 31, 2021		-1	0	0	0	0														0
January					0	0	0													0
February					0	0														0
March					0	0														0
April					0	0														0
May					0	0														0
June					0	0														0
July					0	0														0
August					0	0														0
September					0	0														0
October					0	0														0
November					0	0														0
December					0	0														0
Final		-1	0	0	0															
S2228 Phillips SS Eliminate Transmission																				
Dec-21		0	0	0	0	0														0
January		0			0	0	0													0
February		0			0	0														0
March		0			0	0		0												0
April		0			0	0			0											0
May Unitized to COR					0	0				0										0
June					0	0					0									0
July					0	0								0						0
August					0	0									0					0
September					0	0										0				0
October					0	0											0			0
November					0	0												0		0
December					0	0												0	0	0
Final		0	0	0	0															

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

	AFUDC		AFUDC	Net	December (Dec Ytd) Inc AFUDC	January	February	March	Net of AFUDC				June	July	August	September	October	November	December	Total
	Debt	Equity	CWIP	April					May											
Total all work orders	Total																			
Allowable Dec 2005 AFUDC		-1	0	0																
Total allowable basis			0.00	0.00																
			Control																	
FPN 10-0017					0															0
			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
			Cwip total		0	0	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	0	0
			Total FPN		0	0	0	0	0	0	0	0	0	0	0	0	0	Control	0	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			June	July	August	September	October	November	December	Total
	-1	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
	-1	0	0	0															
					0														
January	0	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</b>	<b>-1</b>	<b>0</b>	<b>0</b>	<b>0</b>															
Total all work orders	-1	0	0	0															0
Allowable Dec 2005 AFUDC		0.00	0.00																0
Total allowable basis																			0
FPN 05-1023					0														0
December 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
Cwip total					0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
					0														0
January						0													0
February							0												0
March								0											0
April									0										0
May										0									0
June											0								0
July												0							0
August													0						0
September														0					0
October															0				0
November																0			0
December																	0		0
In service total					0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
					0														0
Total FPN					0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
																			0
																			0

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

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

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

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

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

**Duquesne Light Company**

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

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

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

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



Project Complete		(C2)													Total CWIP & In Service	Control	Variance
EPN	Project	RTEP 2023 Placed in service															
		January	February	March	April	May	June	July	August	September	October	November	December	Total In Service To Date			
Brady Alternative Phase 1		-	-	-	-	-	-	-	-	-	-	-	-	24,942,135.85	24,942,135.85	-	
10-0013	Trans Capacity FORBES	-	-	-	-	-	-	-	-	-	-	-	-	24,942,135.85	24,942,135.85	-	
10-0015	Trans Capacity HPFF PIPE CABLE SYS	-	-	-	-	-	-	-	-	-	-	-	-	45,938,204.19	45,938,204.19	-	
Brady Alternative Phase 2		-	-	-	-	-	-	-	-	-	-	-	-	19,395,282.97	19,395,282.97	-	
10-0034	Brady Alternative 2A	-	-	-	-	-	-	-	-	-	-	-	-	19,395,282.97	19,395,282.97	-	
11-0014	Brady alternative 2B	-	-	-	-	-	-	-	-	-	-	-	-	65,638,069.61	65,638,069.56	-	
Total		-	-	-	-	-	-	-	-	-	-	-	-	155,913,692.62	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		Additions only (no RWIP included)			December Balance WO AFUDC
Closed Posted/cancelled		Charges	AFUDC Debt	AFUDC Equity	Net CWIP
<b>L0821 Construct Carson-Forbes Line</b>					
December 31, 2021	8,709,397.25	0.77	0.48	8,709,396	8,709,396
January				-	
February				0	
March				0	
April				0	
May				0	
June				0	
July				0	
August				0	
September				0	
October				0	
November				0	
December				0	
Total	8,709,397	1	0	8,709,396	
<b>L0822 Construct Forbes-Oakland Z48 line</b>					
December 31, 2021	8,758,104	0	0	8,758,104	8,758,104
January				0	
February				0	
March				0	
April				0	
May				0	
June				0	
July				0	
August				0	
September				0	
October				0	
November				0	
December				0	
Total	8,758,104	0	0	8,758,104	
<b>L0823 Construct Brunot Island -Forbes Z46</b>					
December 31, 2021	19,663,451	0	0	19,663,451	19,663,451
January				0	
February				0	
March				0	
April				0	
May				0	
June				0	
July				0	
August				0	
September				0	
October				0	
November				0	
December				0	
total	19,663,451	0	0	19,663,451	
<b>S2069 BI SS P1 New Breakers ckt no. 66201</b>					
December 31, 2021	(1)	0	0	(1)	(1)
January				0	
February				0	
March				0	
April				0	
May				0	
June				0	
July				0	
August				0	
September				0	
October				0	
November				0	
December				0	
total	(1)	0	0	(1)	
<b>S2070 BI Forbes ckt no. 66201 -P4</b>					
December 31, 2021	0	0	0	0	0
January				0	
February				0	
March				0	
April				0	
May				0	
June				0	
July				0	
August				0	
September				0	
October				0	
November				0	
December				0	
Total	0	0	0	0	

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	8,709,396
0	0	0	0	0	0	0	0	0	0	0	0	8,758,104
0	0	0	0	0	0	0	0	0	0	0	0	19,663,451
0	0	0	0	0	0	0	0	0	0	0	0	(1)
0	0	0	0	0	0	0	0	0	0	0	0	0

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

Dec 1998

Closed Posted/cancelled																				
		Charges	AFUDC Debt	AFUDC Equity	Net CWIP	December Balance WO AFUDC	January	February	March	April	May	June	July	August	September	October	November	December	Total	
S2115		Oakland SS Upgrade Bkr & protection																		
December 31, 2021		1,589,480	0	0	1,589,480	1,589,480													1,589,480	
January					0		0													
February					0		0													
March					0				0											
April					0					0										
May					0						0									
June					0							0								
July					0								0							
August					0									0						
September					0										0					
October					0											0				
November					0												0			
December					0													0		
Final		1,589,480	0	0	1,589,480															
S2116		J&L Southside SS Elim 69kv & up HPFF																		
December 31, 2021		1,839,368.18	(0.11)	(0.15)	1,839,368.44	1,839,368													1,839,368	
January					0		0													
February					0		0													
March					0				0											
April					0					0										
May					0						0									
June					0							0								
July					0								0							
August					0									0						
September					0										0					
October					0											0				
November					0												0			
December					0													0		
Total		1,839,368	(0)	(0)	1,839,368															
S2119		Carson SS - Upgrade Z86 protection																		
December 31, 2021		868,517	0	0	868,517	868,517													868,517	
January					0		0													
February					0		0													
March					0				0											
April					0					0										
May					0						0									
June					0							0								
July					0								0							
August					0									0						
September					0										0					
October					0											0				
November					0												0			
December					0													0		
Final		868,517	0	0	868,517															
S2205		BI SS Install Upgrade BI-Forbes Z46																		
December 31, 2021		3,772,924	0	0	3,772,924	3,772,924													3,772,924	
January					0		0													
February					0		0													
March					0				0											
April					0					0										
May					0						0									
June					0							0								
July					0								0							
August					0									0						
September					0										0					
October					0											0				
November					0												0			
December					0													0		
Final		3,772,924	0	0	3,772,924															
S2207		Forbes SS Upgrade Oil house equipment																		
December 31, 2021		670,364	111	365	669,888	669,888													669,888	
January					0		0												0	
February					0		0												0	
March					0				0										0	
April					0					0									0	
May					0						0								0	
June					0							0							0	
July					0								0						0	
August					0									0					0	
September					0										0				0	
October					0											0			0	
November					0												0		0	
December					0													0	0	
Final		670,364	111	365	669,888															

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

December

Page 7 of 19

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

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

Additions only (no RWIP included)

Closed posted  
 In service

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

**DUQUESNE LIGHT COMPANY  
FUNDING PROJECT NUMBER 10-0013**

Final

	Total	AFUDC Debt	AFUDC Equity	In service	December Cwip WO AFUDC	January	February	March	April	May	Net of AFUDC						Total
						June	July	August	September	October	November	December					
S2071	Forbes SS Upgrade AIS to GIS																
December 2021 balance	24,942,134	0	0	24,942,134	24,942,134								24,942,134.33				
January				0		-							-				
February				0			-						-				
March				0				-					-				
April				0					-				-				
May				0						-			-				
June				0			-						-				
July				0				-					-				
August				0									-				
September				0				-					-				
October				0								-	-				
November				0							-		-				
December				0								-	-				
Final	24,942,134	0	Report total	24,942,134													
	0		G L total	24,942,308													
				(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

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

**FUNDING PROJECT NUMBER 10-0034**

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



DUQUESNE LIGHT COMPANY  
FUNDING PROJECT NUMBER 10-0034

[illegible]

DUQUESNE LIGHT COMPANY  
FUNDING PROJECT NUMBER 10-0034

Code
Final
In service

	Total	AFUDC Debt	AFUDC Equity	Final in service	December Cwip WO AFUDC	January	February	March	April	May	Net of AFUDC		June	July	August	September	October	November	December	Total
S2345 Dravosburg SS Upgrade Z71 Protection																				
December 31, 2021	0	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							
September					0										0					
October					0												0			
November					0													0		
December					0														0	
Verified November 31, 2012	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 2021 Balance					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															

DUQUESNE LIGHT COMPANY  
FUNDING PROJECT NUMBER 10-0034

FUNDING PROJECT NUMBER 10-0034

Code

Final

In service

December

Cwip

WO AFUDC

Net of AFUDC

January

February

March

April

May

June

July

August

September

October

November

December

Total

Total

AFUDC Debt

AFUDC Equity

Net CWIP

Total

AFUDC Debt

AFUDC Equity

Net CWIP

Total all work orders

19,398,280

(2)

(2)

19,398,283

19,398,280

0

0

19,398,283

December 31, 2022 CWIP

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

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

Additions only (no RWIP included)

Closed posted  
In service

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

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

Additions only (no RWIP included)

Closed posted  
In service

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

DUQUESNE LIGHT COMPANY  
FUNDING PROJECT NUMBER 11-0014

In service  
Closed Posted/cancelled

Additions only (no RWIP included)

Closed posted  
In service

	Charges	AFUDC Debt	AFUDC Equity	Net CWIP	December Balance WO AFUDC	January	February	March	April	May	June	July	August	September	October	November	December	Total
<b>L0962 Reconfigure Arsenal-Carson 307 OH In Service June 15, 2018</b>																		
December 31, 2021	46,429	0	0	46,429	46,429													0
January	0			0		0												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)			(0)
October				0												0		0
November				0													0	0
December				0													0	0
<b>69</b>	<b>46,429</b>	<b>0</b>	<b>0</b>	<b>46,429</b>														
<b>L16242 - BI - PMH Switchgear and Ductbank Repointed to FPN 13-0024 (Aug. 2018)</b>																		
December 31, 2021	(0)	0	(0)	(0)	(0)													0
January				0		0												0
February				0			0											0
March				0				0										0
April				0					0									0
May				0						0								0
June				0							0							0
July				0								0						0
August				0									0					0
September				0										0				0
October				0											0			0
November				0												0		0
December				0													0	0
	(0)	0	(0)	(0)														
<b>S3215 Carson SS-Install Access Road Removed to be repointed in APRIL 2018</b>																		
December 31, 2021	0	0	0	0	0													0
January				0		0												0
February				0			0											0
March				0				0										0
April				0					0									0
May				0						0								0
June				0							0							0
July				0								0						0
August				0									0					0
September				0										0				0
October				0											0			0
November				0												0		0
December				0													0	0
	0	0	0	0														
<b>S3309 Tecumseh SS - Station Security Removed to be repointed in APRIL 2018</b>																		
December 31, 2021				0	0													0
January				0		0												0
February				0			0											0
March				0				0										0
April				0					0									0
May				0						0								0
June				0							0							0
July				0								0						0
August				0									0					0
September				0										0				0
October				0											0			0
November				0												0		0
December				0													0	0
	0	0	0	0														

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

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

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



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

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

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

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

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

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

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

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

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

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

DUQUESNE LIGHT COMPANY  
18-0037 BV Deactivation Transmission Project

	Total Project 2022	2023 Spend												2023 YTD Spend	Total Project 2023
		Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec		
<b>S3796 : W. Mifflin SS-USS Irwin Works Z-94</b>															
CWIP Balance w AFUDC	4,299	0	(1)						0					(1)	4,042
AFUDC Debt	0													0	0
AFUDC Equity	0													0	0
Open														0	
<b>S3797: Wilson Substation-Elrama Z-11</b>															
CWIP Balance w AFUDC	246													0	246
AFUDC Debt	0													0	0
AFUDC Equity	0													0	0
Open														0	
<b>S3798: Wilson Substation-Elrama Z-17</b>															
CWIP Balance w AFUDC	0													0	0
AFUDC Debt	0													0	0
AFUDC Equity	0													0	0
Open														0	
<b>766433: Elrama - Wilson Z-17 Reconductor (L</b>															
CWIP Balance w AFUDC	124,777	0												0	117,414
AFUDC Debt	(0)													0	(0)
AFUDC Equity	0													0	0
Transfer to L1411														0	
<b>766437: Dravosburg-Elrama Z-75 Reconductor</b>															
CWIP Balance w AFUDC	(30,412)													0	(30,412)
AFUDC Debt	0													0	0
AFUDC Equity	0													0	0
Inservice 6/2020 Completed														0	
<b>767731: Dravosburg SS-Elrama Z75 Breaker</b>															
CWIP Balance w AFUDC	(0)													0	(0)
AFUDC Debt	0													0	0
AFUDC Equity	0													0	0
Cancelled														0	
<b>767734: Dravosburg SS-Elwyn Z70 Breaker</b>															
CWIP Balance w AFUDC	814,732													0	814,732
AFUDC Debt	0													0	0
AFUDC Equity	0													0	0
Inservice 4/2021 CP 9/2021														0	
<b>767743: West Mifflin SS USS Irvin Works Z-</b>															
CWIP Balance w AFUDC	546,275								(0)			85		85	683,677
AFUDC Debt	0													0	0
AFUDC Equity	0													0	0
Inservice 10/2021														0	
<b>767820: Elrama - Wilson Z11 Reconductor (L</b>															
CWIP Balance w AFUDC	(3,061)													0	(10,034)
AFUDC Debt	0													0	0
AFUDC Equity	0													0	0
Transfer to L1410														0	
<b>767822: Elrama-Wilson Z-17</b>															
CWIP Balance w AFUDC	5,657													0	5,533
AFUDC Debt	0													0	0
AFUDC Equity	0													0	0
Inservice 8/2020														0	
<b>767828: Elrama-DEEP T-Punchlist-Z-11</b>															
CWIP Balance w AFUDC	69,799													0	110,147
AFUDC Debt	0													0	0
AFUDC Equity	0													0	0
Inservice 10/2020														0	
<b>767837: Elrama SS-New SS Elrama</b>															
CWIP Balance w AFUDC	0													0	0
AFUDC Debt	0													0	0
AFUDC Equity	0													0	0
Inservice 8/2020 CP														0	

DUQUESNE LIGHT COMPANY  
18-0037 BV Deactivation Transmission Project

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

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

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

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

	2023 Inservice												2023 YTD Inservice	Total Project Inservice 2023
Total Project Inservice 2022	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														
AFUDC Debt														
AFUDC Equity														
Open	1												0	1
<b>S3797: Wilson Substation-Elrama Z-11</b>														
CWIP Balance w AFUDC														
AFUDC Debt														
AFUDC Equity														
Open	0												0	0
<b>S3798: Wilson Substation-Elrama Z-17</b>														
CWIP Balance w AFUDC														
AFUDC Debt														
AFUDC Equity														
Open	0												0	0
<b>766433: Elrama - Wilson Z-17 Reconductor (L</b>														
CWIP Balance w AFUDC														
AFUDC Debt														
AFUDC Equity														
Transfer to L1411	(0)												0	(0)
<b>766437: Dravosburg-Elrama Z-75 Reconductor</b>														
CWIP Balance w AFUDC														
AFUDC Debt														
AFUDC Equity														
Inservice 6/2020 Completed	0												0	0
<b>767731: Dravosburg SS-Elrama Z75 Breaker</b>														
CWIP Balance w AFUDC														
AFUDC Debt														
AFUDC Equity														
Cancelled	0												0	0
<b>767734: Dravosburg SS-Elwyn Z70 Breaker</b>														
CWIP Balance w AFUDC														
AFUDC Debt														
AFUDC Equity														
Inservice 4/2021 CP 9/2021	814,732												0	814,732
<b>767743: West Mifflin SS USS Irvin Works Z-</b>														
CWIP Balance w AFUDC														
AFUDC Debt														
AFUDC Equity														
Inservice 10/2021	525,486								(0)			76	76	525,562
<b>767820: Elrama - Wilson Z11 Reconductor (L</b>														
CWIP Balance w AFUDC														
AFUDC Debt														
AFUDC Equity														
Transfer to L1410	(0)												0	(0)
<b>767822: Elrama-Wilson Z-17</b>														
CWIP Balance w AFUDC														
AFUDC Debt														
AFUDC Equity														
Inservice 8/2020	5,657												0	5,657
<b>767828: Elrama-DEEP T-Punchlist-Z-11</b>														
CWIP Balance w AFUDC														
AFUDC Debt														
AFUDC Equity														
Inservice 10/2020	58,373												0	58,373
<b>767837: Elrama SS-New SS Elrama</b>														
CWIP Balance w AFUDC														
AFUDC Debt														
AFUDC Equity														
Inservice 8/2020 CP	0												0	0

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

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



**Duquesne Light Company**

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

**Summary of 2023 Transmission Plant Balances by Month**

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

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

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

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

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

**Duquesne Light Company**

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

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

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

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

		2023 Spend													
	Total 2022 Spend	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total 2023 Spend	Total Project Spend
L1414 : Dravosburg-West Mifflin 2-73-Recond															
CWIP Balance w AFUDC	0													0	0
CWIP December 31, 2022	0													0	0
AFUDC Equity	0													0	0
Open	0													0	0
L1434 : Ettrera Trm Line-Draw -Wilson 2-72														0	0
CWIP Balance w AFUDC	(5,835)													0	(5,835)
AFUDC Debt	0													0	0
AFUDC Equity	0													0	(0)
Open	0													0	0
L1448 : USS Clair-Piney Fork 216-Line Wor														0	0
December 31, 2023	0													0	(0)
AFUDC Debt	0													0	0
AFUDC Equity	0													0	(0)
Open	0													0	0
Plant in service December 31, 2022	0													0	0
CWIP Balance w AFUDC	(0)													0	0
AFUDC Debt														0	0
AFUDC Equity														(0)	0
Open														0	0
S3972 : West Mifflin 55-Extab. 2-13 Bkr #84														0	0
CWIP Balance w AFUDC	11,306		(571)											(571)	243,311
AFUDC Debt														0	0
AFUDC Equity														0	0
Inservice 12/2020														0	0
December 31, 2023														0	0
CWIP Balance w AFUDC	(153,388)		(119,316)						58,243					(61,073)	142,985
AFUDC Debt														0	0
AFUDC Equity														0	0
Open														0	0
S3974 : West Mifflin 55-Ext.TieBkr 1&Protec														0	0
CWIP Balance w AFUDC	(13,946)		9,164						(7,085)					2,079	13,946
AFUDC Debt														0	0
AFUDC Equity														0	0
Open														0	0
S3975: West Mifflin 55-Ext. TieBkr 2&Protec														0	0
CWIP Balance w AFUDC														0	0
AFUDC Debt														0	0
AFUDC Equity														0	0
Open														0	0
S3976 : Wilson 55-Ext Bus Tie Bkr1 & Prot														0	0
CWIP Balance w AFUDC														0	0
AFUDC Debt														0	0
AFUDC Equity														0	0
Open														0	0

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

		2023 Spend													
	Total 2022 Spend	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total 2023 Spend	Total Project Spend
S3978 : Dravosburg SS-Upd Wilson 272 Prot															0
CWIP Balance w AFUDC															0
AFUDC Debt															0
AFUDC Equity															0
Open															0
S3979 : Dravosburg SS-Upd Wilson 273 Prot															0
CWIP Balance w AFUDC														110,623	
AFUDC Debt															0
AFUDC Equity															0
Inservice 12/2020															0
S3980:: Dravosburg SS-Upd West Mifflin 279 Prot															0
CWIP Balance w AFUDC	(173,907)													0	140,705
AFUDC Debt															0
AFUDC Equity															0
In service 2/2021															0
S3981:: Dravosburg SS-Upd West Mifflin 279 Prot															0
CWIP Balance w AFUDC	(89,409)								(91,581)					(91,581)	81,586
AFUDC Debt															0
AFUDC Equity															0
Open															0
S3982 : West Mifflin SS-Upp Dravosburg 2-73															0
CWIP Balance w AFUDC	32,572		(31,063)											(31,063)	145,434
AFUDC Debt															0
AFUDC Equity															0
Inservice 12/2020															0
S3983 : West Mifflin SS-Upp Dravosburg 2-74															0
CWIP Balance w AFUDC	(45,779)		82,796											82,796	356,980
AFUDC Debt															0
AFUDC Equity															0
Inservice 12/2020															0
S3984 : Wilson SS Upgrade West Mifflin 2-13 Protec															0
CWIP Balance w AFUDC	36,112		0			(970)								(970)	(970)
AFUDC Debt															0
AFUDC Equity															0
Open															0
S3985 : Wilson SS Upgrade West Mifflin 2-14 Protec															0
CWIP Balance w AFUDC															0
AFUDC Debt															0
AFUDC Equity															0
Open															0
S3986 : USSX Clairton CST Upgr 2-16 Protec															0
CWIP Balance w AFUDC															0
AFUDC Debt															0
AFUDC Equity															0
Open															0
S4053 : Dravosburg SS 2-87 Breaker CT's															0
CWIP Balance w AFUDC															0
AFUDC Debt															0
AFUDC Equity															0
Transfer to 767742															0

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

	Total 2022 Spend	2023 Spend												Total 2023 Spend	Total Project Spend
		Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec		
767737: Dravosburg SS-West Mifflin 2-73															0
CWIP Balance w AFUDC	(1)													0	115,675
AFUDC Debt														0	0
AFUDC Equity														0	0
Inservice 12/2020														0	0
767739: Dravosburg SS-West Mifflin 274														0	0
CWIP Balance w AFUDC	173,875													0	51,418
AFUDC Debt														0	0
AFUDC Equity														0	0
Inservice 2/2021														0	0
767740 : Dravosburg SS-#1,#2,#3,#4 138														0	0
CWIP Balance w AFUDC	83,750								91,581					91,581	614,302
AFUDC Debt														0	0
AFUDC Equity														0	0
Inservice 11/2021														0	0
767742 : Dravosbur -287 Breaker CT's														0	0
CWIP Balance w AFUDC														0	185,482
AFUDC Debt														0	0
AFUDC Equity														0	0
Inservice 10/2019 CP														0	0
767746: West Mifflin SS-Wilson 2-13														0	0
CWIP Balance w AFUDC	9,278													(889)	446,428
AFUDC Debt														0	0
AFUDC Equity														0	0
Inservice 12/2020														0	0
767748: West Mifflin SS-Wilson 2-14														0	0
CWIP Balance w AFUDC	230,238													2,830	288,208
AFUDC Debt														0	0
AFUDC Equity														0	0
Inservice 10/2021														0	0
767749: West Mifflin SS Install #3														0	0
CWIP Balance w AFUDC														(9)	0
AFUDC Debt														0	0
AFUDC Equity														0	0
Cancelled transferred to 767749														0	0
767750: West Mifflin SS-Dravosburg 2-73														0	0
CWIP Balance w AFUDC														0	72,533
AFUDC Debt														0	0
AFUDC Equity														0	0
Inservice 12/2020														0	0
767751: West Mifflin SS Dravosburg Breaker														0	0
CWIP Balance w AFUDC	2,042									1,049				1,049	234,265
AFUDC Debt														0	0
AFUDC Equity														0	0
Inservice 2/2021														0	0
767756: West Mifflin SS-Establish #3 bus														0	0
CWIP Balance w AFUDC	11,899													(2)	5,107
AFUDC Debt														0	254,471
AFUDC Equity														0	0
Open														0	0
767838: Etrama SS-New SS DEEP														0	0
CWIP Balance w AFUDC														(9)	0
AFUDC Debt														0	0
AFUDC Equity														0	0
Cancelled transferred to 794186														0	0

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

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

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

	2022 YTD	2023 Inservice												2023 YTD Inservice	Total Project Inservice
	Inservice	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec		
S3978 : Dravosburg SS-Upd Wilson 272 Prot															
CWIP Balance w AFUDC															
AFUDC Debt															
AFUDC Equity															
Open	0													0	0
S3979 : Dravosburg SS-Upd Wilson 273 Prot															
CWIP Balance w AFUDC															
AFUDC Debt															
AFUDC Equity															
Inservice 12/2020	(0)													0	111,696
S3980:: Dravosburg SS-Upd West Mifflin 279 Prot															
CWIP Balance w AFUDC															
AFUDC Debt															
AFUDC Equity															
In service 2/2021	(140,705)													0	0
S3981:: Dravosburg SS-Upd West Mifflin 279 Prot															
CWIP Balance w AFUDC															
AFUDC Debt															
AFUDC Equity															
Open	91,581								(91,581)					(91,581)	0
S3982 : West Mifflin SS-Upg Dravosburg 2-73															
CWIP Balance w AFUDC															
AFUDC Debt															
AFUDC Equity															
Inservice 12/2020	10,794		(31,063)											(31,063)	156,228
S3983 : West Mifflin SS-Upg Dravosburg 2-74															
CWIP Balance w AFUDC															
AFUDC Debt															
AFUDC Equity															
Inservice 12/2020	(45,779)		82,796			(970)								81,826	310,231
S3984 : Wilson SS Upgrade West Mifflin 2-13 Protec															
CWIP Balance w AFUDC															
AFUDC Debt															
AFUDC Equity															
Open	36,112													0	36,112
S3985 : Wilson SS Upgrade West Mifflin 2-14 Protec															
CWIP Balance w AFUDC															
AFUDC Debt															
AFUDC Equity															
Open	0													0	0
S3986 : USSX Clairton CST Upgr 2-16 Protec															
CWIP Balance w AFUDC															
AFUDC Debt															
AFUDC Equity															
Open	0													0	0
S4053 : Dravosburg SS 2-87 Breaker CT's															
CWIP Balance w AFUDC															
AFUDC Debt															
AFUDC Equity															
Transfer to 767742	0													0	0



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

	2022 YTD Inservice	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	2023 YTD Inservice	Total Project Inservice
767737: Dravosburg SS-West Mifflin 2-73 CWIP Balance w AFUDC AFUDC Debt AFUDC Equity Inservice 12/2020	(1)													0	115,674
767739: Dravosburg SS-West Mifflin 274 CWIP Balance w AFUDC AFUDC Debt AFUDC Equity Inservice 2/2021	140,676													0	192,095
767740 : Dravosburg SS-#1,#2,#3,#4 138 CWIP Balance w AFUDC AFUDC Debt AFUDC Equity Inservice 11/2021	75,907								91,581					91,581	690,209
767742 : Dravosbur -287 Breaker CT's CWIP Balance w AFUDC AFUDC Debt AFUDC Equity Inservice 10/2019 CP	0													0	55,576
767746: West Mifflin SS-Wilson 2-13 CWIP Balance w AFUDC AFUDC Debt AFUDC Equity Inservice 12/2020	9,293					(889)								(889)	455,721
767748: West Mifflin SS-Wilson 2-14 CWIP Balance w AFUDC AFUDC Debt AFUDC Equity Inservice 10/2021	215,854		61,073						(58,243)					2,830	504,063
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 2-73 CWIP Balance w AFUDC AFUDC Debt AFUDC Equity Inservice 12/2020	0													0	72,533
767751: West Mifflin SS Dravosburg Breaker CWIP Balance w AFUDC AFUDC Debt AFUDC Equity Inservice 2/2021	2,042									1,049				1,049	236,307
767756: West Mifflin SS-Establish #3 bus CWIP Balance w AFUDC AFUDC Debt AFUDC Equity Open	0									266,354				266,354	266,354
767838: Erama SS-New SS DEEP CWIP Balance w AFUDC AFUDC Debt AFUDC Equity Cancelled transferred to 794186	0													0	0

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

	2022 YTD	2023 Inservice												2023 YTD Inservice	Total Project Inservice
	Inservice	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec		
794186: Eirama SS New SS DEEP															
CWIP Balance w AFUDC															
AFUDC Debt															
AFUDC Equity															
Inservice 8/2020	(90,673)													0	0
875836: Dravosburg Z73															
CWIP Balance w AFUDC															
AFUDC Debt															
AFUDC Equity															
Open	0							67,600						67,600	67,600
875837: Dravosburg Z74															
CWIP Balance w AFUDC															
AFUDC Debt															
AFUDC Equity															
Open	0							73,150						73,150	73,150
893666: Planning Transmission Capital															
CWIP Balance w AFUDC															
AFUDC Debt															
AFUDC Equity															
Open	0									123,112				123,112	123,112
2018 CWIP Balance w AFUDC															
AFUDC Debt															
AFUDC Equity															
2018 CWIP Balance wo AFUDC															
2018 Inservice															
2019 CWIP Balance w AFUDC															
AFUDC Debt															
AFUDC Equity															
2019 CWIP Balance wo AFUDC															
2019 Inservice															
2020 CWIP Balance w AFUDC															
AFUDC Debt															
AFUDC Equity															
2020 CWIP Balance wo AFUDC															
2020 Inservice															
2021 CWIP Balance w AFUDC															
AFUDC Debt															
AFUDC Equity															
2021 CWIP Balance wo AFUDC															
2021 Inservice															
Total 19-0037 Dravosburg-Eirama Expansion Project															
2022 CWIP Balance w AFUDC															
AFUDC Debt															
AFUDC Equity															
2022 CWIP Balance wo AFUDC															
2022 Inservice	397,182	0	2,083	0	0	(7,794)	0	140,750	(7,085)	390,515	0	0	0	518,469	3,737,122
Carve Out: PJM Project 83912.2 (WO's 794186, 83970)															
2022 CWIP Balance w AFUDC															
AFUDC Debt															
AFUDC Equity															
2022 CWIP Balance wo AFUDC															
2022 Inservice	(90,673)	0	0	0	0	0	0	0	0	0	0	0	0	0	(0)

**DUQUESNE LIGHT COMPANY**

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

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

**DUQUESNE LIGHT COMPANY**

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

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

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

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

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

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

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

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

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

**DUQUESNE LIGHT COMPANY**

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

**Project Manager: Stephen Dubrey**

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

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

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



## **APPENDIX 4**

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



April 18, 2024

**VIA ELECTRONIC FILING**

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

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

Dear Ms. Reese:

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

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

Sincerely,

A handwritten signature in blue ink, appearing to read "C. James Davis, Jr.", with a stylized flourish at the end.

C. James Davis, Jr.

Enclosure

## Appendix A

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

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

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

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

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

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

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

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

Instructions for completing “Table 2: Project Detail”:

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

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

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

**OMB Control Number:** 1902-0239

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

**Annual Due Date:** April 18

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

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

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

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

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

## **APPENDIX 5**



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

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

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

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

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

Attachment 6J – Transource Pennsylvania LLC Formula Rate Update Filing

Formula Rate - Non-Levelized

Rate Formula Template - Attachment H-29A  
Utilizing FERC Form 1 Data  
Transource Pennsylvania, LLC

For the 12 months ended 12/31/2024

Line No.	(1)	(2)	(3)	(4)	(5)
		Source			Allocated Amount
1	GROSS REVENUE REQUIREMENT, without incentives	(page 3, line 49)			\$ 10,192,167
	REVENUE CREDITS	(Note A)	Total	Allocator	
2	Account No. 454	(page 4, line 20)	-	TP 1.0000	-
3	Accounts 456.0 and 456.1	(page 4, line 21)	-	TP 1.0000	-
4	Revenues from Grandfathered Interzonal Transactions	(Note B)	-	TP 1.0000	-
5	Revenues from service provided by the ISO at a discount		-	TP 1.0000	-
6	TOTAL REVENUE CREDITS	(Sum of Lines 2 through 5)	-		-
7	Prior Period Adjustments	Attachment 11	-	DA 1.0000	-
8	True-up Adjustment with Interest	Attachment 3, line 9, Col. G+H	(1,878,382)	DA 1.0000	(1,878,382)
9	Facility Credits under Section 30.9 of the PJM OATT	Attachment 13	-	DA 1.0000	-
10	NET ANNUAL TRANSMISSION REVENUE REQUIREMENT	( Line 1 less line 6 plus lines 7,8, and 9			\$ 8,313,784

Formula Rate - Non-Levelized

Rate Formula Template - Attachment H-29A  
Utilizing FERC Form 1 Data  
Transource Pennsylvania, LLC

For the 12 months ended 12/31/2024

(1)		(2)	(3)		(4)	(5)
Line No.	RATE BASE: (Note R)	Source	Company Total		Allocator	Transmission (Col 3 times Col 4)
	GROSS PLANT IN SERVICE	Note C				
1	Production	205.46.g for end of year, records for other months	-	NA	-	-
2	Transmission	Attachment 4, Line 14, Col. (b)	-	TP	1.0000	-
3	Distribution	207.75.g for end of year, records for other months	-	NA	-	-
4	General & Intangible	Attachment 4, Line 14, Col. (c)	927,590	W/S	1.0000	927,590
5	TOTAL GROSS PLANT	(Sum of Lines 1 through 4)	927,590	GP=	1.0000	927,590
6	ACCUMULATED DEPRECIATION	Note C				
7	Production	219.20-24.c for end of year, records for other months	-	NA	-	-
8	Transmission	Attachment 4, Line 14, Col. (h)	-	TP	1.0000	-
9	Distribution	219.26.c for end of year, records for other months	-	NA	-	-
10	General & Intangible	Attachment 4, Line 14, Col. (i)	439,970	W/S	1.0000	439,970
11	TOTAL ACCUM. DEPRECIATION	(Sum of Lines 7 through 10)	439,970			439,970
12	NET PLANT IN SERVICE					
13	Production	(line 1 - line 7)	-			-
14	Transmission	(line 2 - line 8)	-			-
15	Distribution	(line 3 - line 9)	-			-
16	General & Intangible	(line 4 - line 10)	487,621			487,621
17	TOTAL NET PLANT	( Sum of line 5 - line 11)	487,621	NP=	1.0000	487,621
18	ADJUSTMENTS TO RATE BASE					
19	Account No. 281 (enter negative)	Attachment 4, Line 28, Col. (d) (Note D)	-	NA	zero	-
20	Account No. 282 (enter negative)	Attachment 4, Line 28, Col. (e) (Note D)	(37,697)	NP	1.0000	(37,697)
21	Account No. 283 (enter negative)	Attachment 4, Line 28, Col. (f) (Note D)	(2,885)	NP	1.0000	(2,885)
22	Account No. 190	Attachment 4, Line 28, Col. (g) (Note D)	881,608	NP	1.0000	881,608
23	Account No. 255 (enter negative)	Attachment 4, Line 28, Col. (h) (Note D)	-	NP	1.0000	-
24	Unfunded Reserves (enter negative)	Attachment 4, Line 43, Col. (h)	-	DA	1.0000	-
25	CWIP	Attachment 4, Line 14, Col. (d) (Note W)	92,101,685	DA	1.0000	92,101,685
26	Unamortized Regulatory Asset	Attachment 4, Line 28, Col. (b) (Note E)	-	DA	1.0000	-
27	Unamortized Abandoned Plant	Attachment 4, Line 28, Col. (c) (Note F)	-	DA	1.0000	-
28	TOTAL ADJUSTMENTS	( Sum of line 19 - line 27)	92,942,711			92,942,711
29	LAND HELD FOR FUTURE USE	Attachment 4, Line 14, Col. (e) (Note G)	-	TP	1.0000	-
30	WORKING CAPITAL	Note H				
31	Cash Working Capital	1/8*(Page 3, Line 17 minus Page 3, Line 14)	58,929			58,929
32	Materials & Supplies	Attachment 4, Line 14, Col. (f)	-	TP	1.0000	-
33	Prepayments (Account 165)	Attachment 4, Line 14, Col. (g)	56,396	GP	1.0000	56,396
34	TOTAL WORKING CAPITAL	( Sum of line 31 - line 33)	115,325			115,325
35	RATE BASE	( Sum of line 17, 28, 29, 34)	93,545,656			93,545,656

Formula Rate - Non-Levelized

Rate Formula Template - Attachment H-29A  
Utilizing FERC Form 1 Data  
Transource Pennsylvania, LLC

For the 12 months ended 12/31/2024

Line No.	(1)	(2)	(3)		(4)	(5)
	Source	Company Total	Allocator		Transmission (Col 3 times Col 4)	
O&M						
1	Transmission	321.112.b	186,410	TP	1.0000	186,410
2	Less Account 566 (Misc Trans Expense)	321.97.b	53,901	TP	1.0000	53,901
3	Less Account 565	321.96.b	-	TP	1.0000	-
4	A&G	323.197.b	290,041	W/S	1.0000	290,041
5	Less FERC Annual Fees	350.h (Note I)	-	W/S	1.0000	-
6	Less EPRI Dues	Note J	-	W/S	1.0000	-
7	Less Reg. Commission Expense Account 928	Note J	140	W/S	1.0000	140
8	Less: Non-safety Advertising account 930.1	Note J	2	W/S	1.0000	2
9	Less Actual PBOP Expense in Year	Attachment 7, Line 10, Col. (c)	-	W/S	1.0000	-
10	Plus Transmission Related Reg. Comm. Exp.	Note K	-	TP	1.0000	-
11	Plus PBOP Expense Allowed Amount	Attachment 7, Line 8, Col. (c)	(4,878)	W/S	1.0000	(4,878)
12	Plus Transmission Lease Payments in Acct 565	Note V	-	DA	1.0000	-
13	Account 566					
14	Amortization of Regulatory Asset	Note E	-	DA	1.0000	-
15	Misc. Transmission Expense (less amort. of regulatory asset)	321.97b less line 14	53,901	TP	1.0000	53,901
16	Total Account 566	( Sum of line 14 - line 15)" Ties to 321.97l	53,901			53,901
17	TOTAL O&M	(Sum of Lines 1, 4, 10, 11, 12, 16 less Lines 2, 3, 5-9)	471,430			471,430
18	DEPRECIATION EXPENSE	Note C				
19	Transmission	336.7.b&d	-	TP	1.0000	-
20	General & Intangible	336.10.b&d, 336.1.b&d	167,915	W/S	1.0000	167,915
21	Amortization of Abandoned Plan	Note F	-	DA	1.0000	-
22	TOTAL DEPRECIATION	( Sum of line 19 - line 21)	167,915			167,915
23	TAXES OTHER THAN INCOME TAXES (Note M)					
24	LABOR RELATED					
25	Payroll	263.i	-	W/S	1.0000	-
26	Highway and vehicle	263.i	-	W/S	1.0000	-
27	PLANT RELATED					
28	Property	263.i	-	GP	1.0000	-
29	Gross Receipts	263.i	-	NA	zero	-
30	Other	263.i	-	GP	1.0000	-
31	Payments in lieu of taxes	263.i	-	GP	1.0000	-
32	TOTAL OTHER TAXES	( Sum of line 25 - line 31)	-			-
33	INCOME TAXES (Note N)	Note N				
34	T=1 - {[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)} * (1-TEP)		27.71%			
35	CIT=(T/1-T) * (1-(WCLTD/R))=	WCLTD = Page 4, Line 15, R = Page 4, Line 18	23.03%			
36	FIT & SIT & P					
37						
38	1 / (1 - T) = (from line 34)	1 / (1 - T), T from Line 34	138.33%			
39	Amortized Investment Tax Credit	266.8f (enter negative)	-			
40	Excess / (Deficit) Deferred Income Taxes	Company Books and Records - Note O	-			
41	Tax Effect of Permanent Differences	Company Books and Records - Note O	-			
42	Income Tax Calculation	(Line 35 times Line 48)	1,788,176	NA		1,788,176
43	ITC adjustment	(Line 38 times Line 39)	-	NP	1.00000	-
44	Excess / (Deficit) Deferred Income Tax Adjustment	(Line 38 times Line 40)	-	NP	1.00000	-
45	Permanent Differences Tax Adjustmen	(Line 38 times Line 41)	-	NP	1.00000	-
46	Total Income Taxes	( Sum of line 42 - line 45)	1,788,176			1,788,176
47	RETURN					
48	Rate Base times Return	(Page 2, line 35 times Page 4, Line 18)	7,764,645	NA		7,764,645
49	GROSS REVENUE REQUIREMENT	( Sum of line 17,22, 32, 46, 48)	10,192,167			10,192,167

Formula Rate - Non-Levelized

Rate Formula Template - Attachment H-29A  
Utilizing FERC Form 1 Data  
Transource Pennsylvania, LLC

For the 12 months ended 12/31/2024

(1)

(2)

(3)

(4)

(5)

**SUPPORTING CALCULATIONS AND NOTES**

Line No.	TRANSMISSION PLANT INCLUDED IN ISO RATES				
1	Total Transmission plant	(Page 2, Line 2, Column 3)			-
2	Less Transmission plant excluded from ISO rates	(Note P)			-
3	Less Transmission plant included in OATT Ancillary Service rate	(Note S)			-
4	Transmission plant included in ISO rates	(Line 1 minus Lines 2 & 3)			-
5	Percentage of Transmission plant included in ISO Rates	(Line 4 divided by Line 1) (If line 1 is zero, enter 1)		TP=	1.0000
6	WAGES & SALARY ALLOCATOR (W&S)				
		Form 1 Reference	\$	TP	
7	Production	354.20.b	-	-	
8	Transmission	354.21.b	-	1.0000	
9	Distribution	354.23.b	-	-	
10	Other	354.24,25,26.b	-	-	
11	Total (W& S Allocator is 1 if lines 7-10 are zero)	( Sum of line 7 - line 10)	-		
12	RETURN (R)				
13					\$
14			\$	%	
15	Long Term Debt	Attachment 5, (Notes Q & R)	49,500,000	52.0%	
16	Preferred Stock (112.3.c)	Attachment 5, (Notes Q & R)	-	0.0%	
17	Common Stock	Attachment 5, (Notes Q, R, and T)	45,614,819	48.0%	
18	Total	( Sum of line 15 - line 17)	95,114,819		
19	REVENUE CREDITS				
20	ACCOUNT 454 (RENT FROM ELECTRIC PROPERTY)	Attachment 12, line 8 (Note U)			-
21	ACCOUNTS 456.0 AND 456.1 (OTHER ELECTRIC REVENUES)	Attachment 12, line 21 (Note A)			-

Allocation	
-	
-	
-	
-	W&S Allocator
-	(\$ / Allocation)
-	= 1.00000 WS
	\$
Cost	Weighted
6.37%	3.31%
0.00%	0.00%
10.40%	4.99%
	8.30%

Formula Rate - Non-Levelized

Rate Formula Template - Attachment H-29A  
Utilizing FERC Form 1 Data  
Transource Pennsylvania, LLC

For the 12 months ended 12/31/2024

General Note: References to pages in this formula rate template are indicated as: (page#, line#, col.#)  
References to data from FERC Form 1 are indicated as: #.y.x (page, line, column)

A	The revenues credited on page 1 lines 2-6 shall include revenues related to the Transmission Owner's integrated transmission facilities, including revenues for any load which is not included in the divisor used to derive the annual rate. They do not include revenues associated with FERC annual charges, gross receipts taxes, or facilities not included in this template (e.g., direct assignment facilities and GSUs) which are not recovered under this Rate Formula Template.		
B	Company will not have any grandfathered agreements. Therefore, this line shall remain zero.		
C	Plant In Service, Accumulated Depreciation, and Depreciation Expenses shall exclude Asset Retirement Obligation amounts.		
D	Balances in Accounts 190, 281, 282 and 283 classified in the FERC Form 1 as Electric-related, as adjusted by any amounts in contra accounts identified as regulatory assets or liabilities related to FASB 106 or 109. Excludes ARO-related items. Balance of Account 255 will be reduced by prior flow throughs and excluded if the utility chooses to utilize amortization of tax credits against taxable income. Account 281 is not allocated to Transmission. For rate projections, the ADIT calculation will include a proration of accelerated tax depreciation-related deferred taxes in accordance with Section 1.167(l)-1(h)(6)(ii) of the IRS regulations.		
E	Recovery of Regulatory Asset permitted only for pre-commercial and formation expenses as authorized by the Commission. Recovery of any other regulatory assets requires authorization from the Commission. A carrying charge equal to the AFUDC rate will be applied to the Regulatory Asset prior to the rate year when costs are first recovered.		
F	Unamortized Abandoned Plant and Amortization of Abandoned Plant will be zero until the Commission accepts or approves recovery of the cost of Abandoned Plant. Utility must submit a Section 205 filing to recover the cost of abandoned plant.		
G	Identified in FERC Form 1, or Company records if not so indicated on the FERC Form 1, as being transmission related.		
H	Cash Working Capital assigned to transmission is one-eighth of O&M allocated to transmission at page 3, line 15, column 5 minus amortization of Regulatory Asset at page 3, line 12, column 5. Prepayments are the electric related prepayments booked to Account No. 165 and reported on page 111, line 57 in the Form 1.		
I	The FERC's annual charges for the year assessed the Transmission Owner for service under this tariff. To the extent the charges are separately identified on the FERC Form 1 page 350, column I, the line number will be added to the source in Column 2 for reference. Line item references can change from year to year. Items not specifically identified on the FERC Form 1 page 350 will be obtained from Company books and records.		
J	Page 3, Line 6 - Subtract all EPRI Annual Membership Dues recorded in any O&M or A&G account listed in Form 1 at 353.f, all Regulatory Commission Expenses in account 928 itemized at 351.h, and non-safety related advertising included in Account 930.1.		
K	Page 3, Line 8-Add back Regulatory Commission Expenses directly related to transmission service, ISO filings, or transmission siting itemized at 351.h.		
M	Includes only FICA, unemployment, highway, property, and other assessments charged in the current year. Taxes related to income, franchise taxes, and sales and use taxes are excluded. Gross receipts taxes are not included in transmission revenue requirement in the Rate Formula Template, since they are recovered elsewhere. To the extent individual types of taxes are separately identified on the FERC Form 1 page 263, column I, the line number will be added to the source in Column 2 for reference. Line item references can change from year to year. Items not specifically identified on the FERC Form 1 page 263 will be obtained from Company books and records.		
N	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" and TEP = "the tax exempt ownership interest". If the utility is taxed in more than one state it must attach a work paper showing the name of each state and how the blended or composite SIT was developed. Furthermore, a utility that elected to utilize 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/I-T) (page 3, line 26). Excess Deferred Income Taxes reduce income tax expense by the amount of the expense multiplied by (T/I-T).		
	Inputs Required:	FIT=	21.00% (Federal Income Tax Rate)
		SIT=	8.49% (State Income Tax Rate or Composite SIT)
		p =	0.0% (percent of federal income tax deductible for state purposes)
		TEP =	0.0% (percent of the tax exempt ownership)
O	Excess / (Deficit) Deferred Income Taxes will be amortized over the average remaining life of the assets to which it relates, unless the Commission requires a different amortization period. The Tax Effect of Permanent Differences captures the differences in the income taxes due under the Federal and State calculations and the income taxes calculated in Attachment H-29A that are not the result of a timing difference, including but not limited to depreciation related to capitalized AFUDC equity and meals and entertainment deductions.		
P	Removes transmission plant determined by Commission order to be state-jurisdictional according to the seven-factor test (until Form 1 balances are adjusted to reflect application of seven-factor test).		
Q	The cost of debt will be determined based on the financing in place during each stage of project development. Before debt is obtained, a proxy interest rate which will be supported in the original Section 205 filing will be used. This rate is provided on Attachment 8 line 36. If construction debt (wherein principal is drawn down over time) is issued, the rate plus an amortization of fees projected to be incurred on the construction debt during the rate year will be the cost of debt. This construction debt rate (inclusive of fees) will be reset and trued-up every year using the method on Attachment 9 for multi-year construction projects. Once non-construction debt is obtained, the actual interest rate and fees on the debt in place at the end of the year such non-construction debt is obtained will become the cost of debt. In the first full year after non-construction debt is obtained, the cost of debt will be the actual cost of debt determined using the method Attachment 5.		
	A hypothetical capital structure of 60% equity and 40% debt will be used until the first transmission asset is placed in service, or until otherwise authorized by the Commission, subject to any project-specific limitations reflected on Attachment 1, Project Revenue Requirement Worksheet.		
R	Calculate rate base using 13 month average balance, except ADIT which is calculated based on the average of the beginning of the year and the end of the year balances.		
S	Removes dollar amount of transmission plant to be included in the development of OATT ancillary services rates and generation step-up facilities, which are deemed to be included in OATT ancillary services. For these purposes, generation step-up facilities are those facilities at a generator substation on which there is no through-flow when the generator is shut down.		
T	ROE will be supported in the original Section 205 filing and no change in ROE may be made absent a filing with FERC.		
U	Includes only income related to transmission facilities, such as pole attachments, rentals and special use from general ledger.		
V	Add back any lease expense of transmission assets used to provide service under this tariff included in account 565. Amount to be obtained from company books and records.		
W	Recovery of CWIP in rate base must be approved by FERC. Attachment 4 provides a reconciliation of the Company's total CWIP to the CWIP allowed in rate base. The annual report filed pursuant to the Protocols will include for each project under construction (i) the CWIP balance eligible for inclusion in rate base; (ii) the CWIP balance ineligible for inclusion in rate base; and (iii) a demonstration that AFUDC is only applied to the CWIP balance that is not included in rate base. The annual report will also describe the reconciliation prepared on Attachment 4.		



Attachment 1  
Project Revenue Requirement Worksheet  
Transource Pennsylvania, LLC

Page 1 of 3

To be completed in conjunction with Attachment H-29A.

Line No.	(1)	(2) Attachment H-29A Page, Line, Col.	(3) Transmission	(4) Allocator
1	Gross Transmission Plant plus CWIP	Attach H-29A, p 2, line 2 col 5 plus line 25 col 5 (Note A)	92,101,685	
2	Net Transmission Plant plus CWIP and Abandoned Plant	Attach H-29A, p 2, line 14 col 5 plus line 25 & 27 col 5 (Note B)	92,101,685	
	O&M EXPENSE			
3	Total O&M Allocated to Transmission	Attach H-29A, p 3, line 17 col. 5, less line 14 col. 5	471,430	
4	Annual Allocation Factor for O&M	(line 3 divided by line 1 col 3)	0.51%	0.51%
	GENERAL AND INTANGIBLE (G & I) DEPRECIATION EXPENSE			
5	Total G & I Depreciation Expense	Attach H-29A, p 3, line 20, col 5 (Note C)	167,915	
6	Annual Allocation Factor for G & I Depreciation Expense	(line 5 divided by line 1 col 3)	0.18%	0.18%
	TAXES OTHER THAN INCOME TAXES			
7	Total Other Taxes	Attach H-29A, p 3, line 32 col 5	-	
8	Annual Allocation Factor for Other Taxes	(line 7 divided by line 1 col 3)	0.00%	0.00%
9	Less Revenue Credits	Attach H-29A, p 1, line 6 col 5	-	
10	Annual Allocation Factor for Revenue Credits	(line 9 divided by line 1 col 3)	0.00%	0.00%
11	<b>Annual Allocation Factor for Expense</b>	<b>Sum of line 4, 6, 8, and 10</b>		<b>0.69%</b>
	INCOME TAXES			
12	Total Income Taxes	Attach H-29A, p 3, line 46 col 5	1,788,176	
13	Annual Allocation Factor for Income Taxes	(line 12 divided by line 2 col 3)	1.94%	1.94%
	RETURN			
14	Return on Rate Base	Attach H-29A, p 3, line 48 col 5	7,764,645	
15	Annual Allocation Factor for Return on Rate Base	(line 14 divided by line 2 col 3)	8.43%	8.43%
16	<b>Annual Allocation Factor for Return</b>	<b>Sum of line 13 and 15</b>	<b>10.37%</b>	<b>10.37%</b>

Attachment 1  
Project Revenue Requirement Worksheet  
Transource Pennsylvania, LLC

This worksheet is used to compute project specific revenue requirements for any projects for which such calculation is required by PJM. This will generally include projects with specific incentives or competitive concessions, or projects with regional cost allocation in PJM. Projects will be listed as either Schedule 12, Zonal, or other category defined by PJM. Other projects which comprise the remaining revenue requirement on Attachment H-29A will not be entered on this schedule.

Any hypothetical amounts or project names in a filed template will be removed and replaced with actual amounts in the first year actual values are available without the need for a section 205 filing to modify the template.

(1)			(2)		(3)	(4)	(5)	(6)	(7)	(8)
Line No.	Project Name	PJM Category	RTEP Project Number Or Other Identifier	Project Gross Plant	Annual Allocation Factor for Expense	Annual Expense Charge	Project Net Plant	Annual Allocation Factor for Return	Annual Return Charge	
(Note D) (Page 1 line 11)						(Col. 3 * Col. 4)	(Note E) (Page 1 line 16)	(Col. 6 * Col. 7)		
1a	PJM Market Efficiency Schedule 12		b2743.5, b2743.1, b2752.5, b2752.1	87,101,685	0.007	604,637	\$ 87,101,685	0.104	9,034,219	
1b				-	0.007	-	\$ -	0.104	-	
2	Total Schedule 12			87,101,685		604,637	\$ 87,101,685		9,034,219	
3a	North Delta Project	Schedule 12	b3737.47	5,000,000	0.007	34,709	\$ 5,000,000	0.104	518,602	
3b				-	0.007	-	\$ -	0.104	-	
4	Total Zonal			5,000,000		34,709	\$ 5,000,000		518,602	
5	Other									
6	Annual Totals			92,101,685		639,346	92,101,685		9,552,821	
							Should equal cwip balance			

## Notes

- A Gross Transmission Plant is that identified on page 2 line 2 of Attachment H-29A inclusive of any CWIP included in rate base when authorized by FERC order.
- B Net Plant is that identified on page 2 line 14 of Attachment H-29A inclusive of any CWIP or unamortized Abandoned Plant included in rate base when authorized by FERC order less any prefunded AFUDC, if applicable.
- C General and Intangible Depreciation and Amortization Expense includes all expense not directly associated with a project, which is entered on page 3, column 9.
- D Project Gross Plant is the total capital investment including CWIP for the project calculated from Company books and records in the same method as the gross plant value in line 1. This value includes subsequent capital investments required to maintain the facilities to their original capabilities.
- E Project Net Plant is the Project Gross Plant Identified in Column 3 less the associated Accumulated Depreciation plus CWIP in rate base, if applicable and Unamortized Abandoned Plant, if applicable.
- F Project Depreciation Expense is the actual value booked for the project (excluding General and Intangible depreciation) at Attachment H-29A, page 3, line 19, plus amortization of Abandoned Plant at Attachment H-29A, page 3, line 21, if applicable.
- G Requires approval by FERC of incentive return applicable to the specified project(s).
- H The Competitive Concession is a reduction in the revenue requirement, if any, that the Company agreed to, for instance, in the process of being selected to build facilities as the result of a competitive process and equals the amount by which the annual revenue requirement is reduced from the ceiling rate. The Competitive Concession column will also be used to reflect any reduction in the revenue requirement resulting from the following provisions of the Settlement filed in Docket No. ER17-419, after such Settlement becomes effective by its terms: (i) the requirement that the Company cap the equity component of the capital structure for the competitive elements of a project in Pennsylvania and Maryland known as PJM Market Efficiency Project 9A ("Project 9A") at 50% beginning on the earlier of (a) Project 9A's in-service date, (b) the date non-construction debt (i.e., permanent financing) is put in place, or (c) June 1, 2020; and (ii) the requirement that the Company forgo any ROE incentives (including the 50 basis point RTO participation adder) for any Project 9A costs that exceed \$210 million on the date the project is placed into service. A workpaper will be prepared supporting the amount of any applicable concession or other revenue requirement reduction reflected in this column.
- I True-Up Adjustment is calculated on the Project True-up Schedule for the relevant true-up year.

Attachment 1  
Project Revenue Requirement Worksheet  
Transource Pennsylvania, LLC

	(9)	(10)	(11)	(12)	(12a)	(13)	(14)	(15)	(16)
Line No.	Project Depreciation/Amortization Expense	Annual Revenue Requirement	Incentive Return in Basis Points	Incentive Return	Ceiling Rate	Competitive Concession	Total Annual Revenue Requirement	True-Up Adjustment	Net Revenue Requirement
	(Note F)	(Sum Col. 5, 8 & 9)	(Note G)	(Attachment 2, Line 28 Incentive Return * Col. 6)	(Sum Col. 10 & 12)	(Note H)	(Sum Col. 10 & 12 Less Col. 13)	(Note I)	Sum Col. 14 & 15
1a	-	9,638,856	-	-	9,638,856	-	9,638,856	(1,878,382)	7,760,474
1b	-	-	-	-	-	-	-	-	-
2	-	9,638,856	-	-	9,638,856	-	9,638,856	(1,878,382)	7,760,474
3a	-	553,311	-	-	553,311	-	553,311	-	553,311
3b	-	-	-	-	-	-	-	-	-
4	-	553,311	-	-	553,311	-	553,311	-	553,311
5	-	-	-	-	-	-	-	-	-
6	-	10,192,167	-	-	10,192,167	-	10,192,167	(1,878,382)	8,313,784

## Notes

- A Gross Transmission Plant is that identified on page 2 line 2 of Attachment H-29A inclusive of any CWIP included in rate base when authorized by FERC order.
- B Net Plant is that identified on page 2 line 14 of Attachment H-29A inclusive of any CWIP or unamortized Abandoned Plant included in rate base when authorized by FERC order less any prefunded AFUDC, if applicable.
- C General and Intangible Depreciation and Amortization Expense includes all expense not directly associated with a project, which is entered on page 3, column 9.
- D Project Gross Plant is the total capital investment including CWIP for the project calculated from Company books and records in the same method as the gross plant value in line 1. This value includes subsequent capital investments required to maintain the facilities to their original capabilities.
- E Project Net Plant is the Project Gross Plant Identified in Column 3 less the associated Accumulated Depreciation plus CWIP in rate base, if applicable and Unamortized Abandoned Plant, if applicable.
- F Project Depreciation Expense is the actual value booked for the project (excluding General and Intangible depreciation) at Attachment H-29A, page 3, line 19, plus amortization of Abandoned Plant at Attachment H-29A, page 3, line 21, if applicable.
- G Requires approval by FERC of incentive return applicable to the specified project(s).
- H The Competitive Concession is a reduction in the revenue requirement, if any, that the Company agreed to, for instance, in the process of being selected to build facilities as the result of a competitive process and equals the amount by which the annual revenue requirement is reduced from the ceiling rate. The Competitive Concession column will also be used to reflect any reduction in the revenue requirement resulting from the following provisions of the Settlement filed in Docket No. ER17-419, after such Settlement becomes effective by its terms: (i) the requirement that the Company cap the equity component of the capital structure for the competitive elements of a project in Pennsylvania and Maryland known as PJM Market Efficiency Project 9A ("Project 9A") at 50% beginning on the earlier of (a) Project 9A's in-service date, (b) the date non-construction debt (i.e., permanent financing) is put in place, or (c) June 1, 2020; and (ii) the requirement that the Company forgo any ROE incentives (including the 50 basis point RTO participation adder) for any Project 9A costs that exceed \$210 million on the date the project is placed into service. A workman will be
- I True-Up Adjustment is calculated on the Project True-up Schedule for the relevant true-up year.

Attachment 2  
Incentive ROE  
Transource Pennsylvania, LLC

1 Rate Base		Attachment H-29A, page 2, line 35, Col.5				93,545,656	
2	100 Basis Point Incentive Return						
						\$	
						Cost	
						Weighted	
3	Long Term Debt	(Notes Q & R from Attachment H-29A)					
4	Preferred Stock	(Notes Q & R from Attachment H-29A)					
5	Common Stock	(Notes Q, R, & T from Attachment H-29A)					
6	Total (sum lines 3-5)						
7	100 Basis Point Incentive Return multiplied by Rate Base (line 1 * line 6)						
8	INCOME TAXES						
9	T=1 - {[ (1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)} = * (1-TEP)						
10	CIT=(T/1-T) * (1-(WCLTD/R))=						
11	WCLTD = Line 3						
12	and FIT, SIT & p are as given in Attachment H-29A footnote N.						
13	1 / (1 - T) = (from line 9)						
14	Amortized Investment Tax Credit (266.8f) (enter negative)						
15	Excess Deferred Income Taxes (enter negative)						
16	Tax Effect of Permanent Differences (Note B)						
17	Income Tax Calculation = line 7 * line 10						
18	ITC adjustment (line 13 * line 14)						
19	Excess Deferred Income Tax Adjustment (line 13 * line 15)						
20	Permanent Differences Tax Adjustment (line 13 * 16)						
21	Total Income Taxes (sum lines 17 - 20)						
22	Return and Income Taxes with 100 basis point increase in ROE						
23	Return (Attach. H-29A, page 3 line 48 col 5)						
24	Income Tax (Attach. H-29A, page 3 line 46 col 5)						
25	Return and Income Taxes without 100 basis point increase in ROE						
26	Incremental Return and Income Taxes for 100 basis point increase in ROE						
27	Rate Base (line 1)						
28	Incremental Return and Income Taxes for 100 basis point increase in ROE divided by Rate Base						

Notes:

- |   |   |
|---|---|
| A | Line 5 includes a 100 basis point increase in ROE that is used only to determine the increase in return and income taxes associated with a 100 basis point increase in ROE. Any ROE actual incentive must be approved by the Commission. For example, if the Commission were to grant a 150 basis point ROE incentive, the increase in return and taxes for a 100 basis point increase in ROE would be multiplied by 1.5 on Attachment 1 column 12. |
| B | The Tax Effect of Permanent Differences captures the differences in the income taxes due under the Federal and State calculations and the income taxes calculated in Attachment H-29A that are not the result of a timing difference.   |
| C | Pursuant to the Commission-approved settlement in Docket No. ER17-419, the Company has agreed not to seek a risk-based incentive ROE for the competitive elements of a project in Pennsylvania and Maryland known as PJM Market Efficiency Project 9A. Therefore, Attachment 2 shall not be used for PJM Market Efficiency Project 9A.  |

Attachment 3  
Formula Rate True-Up  
Transource Pennsylvania, LLC

This Attachment 3 is used to calculate the annual formula rate true-up. Any projects for which the RTO requires a true-up on an individual project basis, as shown on Attachment 1, will be computed separately. The remainder of the revenue requirement will also be trued up. The utility will individually enter the projected true-up year revenue requirements in Column C. A percentage of total will be calculated in Column D. Actual revenue received during the true-up year is entered into Column E, line 2 and allocated using the Column D percentage. The utility will prepare this formula rate template with the actual inputs for the true-up year, with the resulting revenue requirement for each line being separately entered in Column F. In Col. G, Col. F is subtracted from Col. E to calculate the true-up adjustment. Interest on the true-up is computed in Column H. Any adjustments to prior period true-ups are entered in Col. I. Col. J computes the total true-up as the sum of Cols. G, H and I.

Any hypothetical amounts or project names in a filed template will be removed and replaced with actual amounts in the first year actual values are available without the need for a section 205 filing to modify the template.

Line:				Projected True-Up Year Revenue Requirement Calculation		True-Up Year Revenue Received <sup>1</sup>	Actual True-Up Year Revenue Req.	Annual True-Up Calculation			
1	True-Up Year										
2	2022					\$ 9,087,597					
	A		B	C	D	E	F	G	H	I	J
	Project Name	PJM Category	Project # Or Other Identifier	Net Revenue Requirement <sup>2</sup>	% of Total Revenue Requirement	Allocation of Revenue Received (E, Line 2) x (D)	True-Up Net Revenue Requirement <sup>3</sup>	Net Under/(Over) Collection (F)-(E)	True-Up Interest Income (Expense) <sup>4</sup>	Prior Period Adjustment with Interest <sup>5</sup>	Total True-Up (G) + (H) + (I)
3	Remaining Attachment H-29A			-	0.0%	-	-	-	-		-
4a	PJM Market Efficiency Project 9A	Schedule 12	b2743.5, b2743.1, b2752.5, b2752.1	7,129,435	100.0%	9,087,597	7,396,367	(1,691,230)	(187,153)	-	(1,878,382)
4b				-	0.0%	-	-	-	-	-	-
5	Total Schedule 12			7,129,435		9,087,597	7,396,367	(1,691,230)	(187,153)	-	(1,878,382)
6a		Zonal		-	0.0%	-	-	-	-	-	-
6b				-	0.0%	-	-	-	-	-	-
7	Total Zonal			-		-	-	-	-	-	-
8	Other										
9	Total Annual Revenue Requirements			7,129,435	100.0%	9,087,597	7,396,367	(1,691,230)	(187,153)	-	(1,878,382)
10								Total Interest on True-Up - Attachment 6 (187,153)			

**Prior Period Adjustment**

	A		B
	Prior Period Adjustment (Note 5)	Source	Adjustment Amount
11	Equity portion of cap structure should have been capped at 50% beginning June 2020	Attachment 11	-

**Notes:**

- 1) The revenue received is the total amount of revenue distributed to company in the year as shown on pages 328-330 of the Form No 1. The Revenue Received is input on line 2, Col. E.
- 2) From the Attachment 1, Page 3 of 3, line 1 or 3, col. 16 from the template in which the true-up year revenue requirement was initially projected.
- 3) From True-Up revenue requirement template Attachment 1, page 3 of 3, line 1 or 3, col. 14.
- 4) Interest due on the true up is calculated for the 24 month period from the start of the true-up year until the end of the year following the true-up year when the true up will be included in rates. Total True up Interest calculated on Attachment 6 and allocated to projects based on the percentage in Column D.
- 5) Corrections to true-ups for previous rate years including interest will be computed on Attachment 11 and entered on the appropriate line 3-8 above.

Line No	Month (a)	Gross Plant In Service		CWIP	LHFFU	Working Capital		Accumulated Depreciation	
		Transmission (b)	General & Intangible (c)	CWIP in Rate Base (d)	Held for Future Use (e)	Materials & Supplies (f)	Prepayments (g)	Transmission (h)	General & Intangible (i)
	(Note A)	207.58.g for end of year, records for other months	205.5.g & 207.99.g for end of year, records for other months	Note B - page 2, column C	214.c for end of year, records for other months	227.8.c & 227.16.c for end of year, records for other months	Note J - 111.57.c for end of year, records for other months	219.25.c for end of year, records for other months	219.28.c & 200.21.c for end of year, records for other months
1	December Prior Year	-	859,199	91,012,096	-	-	56,396	-	356,830
2	January	-	873,148	91,104,532	-	-	56,396	-	369,972
3	February	-	885,539	91,205,693	-	-	56,396	-	383,345
4	March	-	895,916	91,331,118	-	-	56,396	-	396,925
5	April	-	906,422	91,444,744	-	-	56,396	-	410,678
6	May	-	917,023	91,558,292	-	-	56,396	-	424,607
7	June	-	927,762	91,687,151	-	-	56,396	-	438,712
8	July	-	938,513	91,786,749	-	-	56,396	-	452,995
9	August	-	949,379	91,996,593	-	-	56,396	-	467,459
10	September	-	960,293	92,188,194	-	-	56,396	-	482,103
11	October	-	971,086	92,255,375	-	-	56,396	-	496,929
12	November	-	981,760	92,330,569	-	-	56,396	-	511,935
13	December	-	992,636	97,420,795	-	-	56,396	-	527,119
14	Average of the 13 Monthly Balances	-	927,590	92,101,685	-	-	56,396	-	439,970

Adjustments to Rate Base

Line No	Month (a)	Unamortized Regulatory Asset (b)	Unamortized Abandoned Plant (c)	Account No. 281 Accumulated Deferred Income Taxes (Note E) (d)	Account No. 282 Accumulated Deferred Income Taxes (Note E) (e)	Account No. 283 Accumulated Deferred Income Taxes (Note E) (f)	Account No. 190 Accumulated Deferred Income Taxes (Note E) (g)	Account No. 255 Accumulated Deferred Investment Credit (h)
		Note C	Note D	Att. 4a & Att. 4b	Att. 4a & Att. 4b	Att. 4a & Att. 4b	Att. 4a & Att. 4b	Consistent with 266.8.b & 267.8.h
15	December Prior Year	-	-	-	-	-	-	-
16	January	-	-	-	-	-	-	-
17	February	-	-	-	-	-	-	-
18	March	-	-	-	-	-	-	-
19	April	-	-	-	-	-	-	-
20	May	-	-	-	-	-	-	-
21	June	-	-	-	-	-	-	-
22	July	-	-	-	-	-	-	-
23	August	-	-	-	-	-	-	-
24	September	-	-	-	-	-	-	-
25	October	-	-	-	-	-	-	-
26	November	-	-	-	-	-	-	-
27	December	-	-	-	-	-	-	-
28	Average of the 13 Monthly Balances	-	-	-	37,697	2,885	881,608	-

Reconciliation of CWIP in Rate Base to FERC Form 1 - Note B

		Total CWIP (a)	Less: CWIP Excluded from Rate Base (b)	Less: AFUDC Excluded from Rate Base (c)	CWIP Allowed in Rate Base ( d )= ( a ) - ( b ) - ( c )
		216.b for end of year, records for other months	Company records	Company records	
29	December Prior Year	91,012,096	-	-	91,012,096
30	January	91,104,532	-	-	91,104,532
31	February	91,205,693	-	-	91,205,693
32	March	91,331,118	-	-	91,331,118
33	April	91,444,744	-	-	91,444,744
34	May	91,558,292	-	-	91,558,292
35	June	91,687,151	-	-	91,687,151
36	July	91,786,749	-	-	91,786,749
37	August	91,996,593	-	-	91,996,593
38	September	92,188,194	-	-	92,188,194
39	October	92,255,375	-	-	92,255,375
40	November	92,330,569	-	-	92,330,569
41	December	97,420,795	-	-	97,420,795
		92,101,685	-	-	92,101,685

Unfunded Reserves (Notes A and F through H)

		(a)	(b)	(b.i)	(b.ii)	(c)	(d)	(e)	(f)	(g)	(h)
				FERC balance sheet account where reserves are recorded	FERC income statement account where reserves are recorded	Amount	Enter 1 if NOT in a trust or reserved account, enter zero (0) if included in a trust or reserved account	Enter 1 if the accrual account is included in the formula rate, enter (0) if the accrual account is NOT included in the formula rate	Enter the percentage paid for by customers less the percent associated with an offsetting liability on the balance sheet (Note H)	Allocation (Plant or Labor Allocator)	Amount Allocated, col. c x col. d x col. e x col. f x col. g
42a	List of all reserves:	Reserve 1	-	-	-	-	-	-	-	-	-
42b		Reserve 2	-	-	-	-	-	-	-	-	-
43		Total	-	-	-	-	-	-	-	-	-

Notes:

- A Calculate using 13 month average balance, except ADIT which is calculated as described in Note E.
- B Recovery of CWIP in rate base must be approved by FERC. Lines 29-41 of page 2 provide a reconciliation of the Company's total CWIP to the CWIP allowed in rate base. The annual report filed pursuant to the Protocols will include for each project under construction (i) the CWIP balance eligible for inclusion in rate base; (ii) the CWIP balance ineligible for inclusion in rate base; and (iii) a demonstration that AFUDC is only applied to the CWIP balance that is not included in rate base. The annual report will also describe the reconciliation prepared on this Attachment.
- C Recovery of a Regulatory Asset is permitted only for pre-commercial and formation expenses, and is subject to FERC approval before the amortization of the Regulatory Asset can be included in rates. Recovery of any other regulatory assets requires authorization from the Commission.
- D Recovery of abandoned plant is limited to any abandoned plant recovery authorized by FERC.
- E ADIT is computed using the average of the beginning of the year and the end of the year balances. Attachments 4a and 4b are used to populate the beginning and ending ADIT balances on lines 15 and 27 above. ADIT calculations will be prorated to the extent required by Section 1.167(l)-1(h)(6)(ii) of the IRS regulations. Rate Projections will use Attachment 4c to calculate the proration adjustment.
- F The Formula Rate shall include a credit to rate base for all unfunded reserves (funds collected from customers that (1) have not been set aside in a trust, escrow or restricted account; (2) whose balance are collected from customers through cost accruals to accounts that are recovered under the Formula Rate; and (3) exclude the portion of any balance offset by a balance sheet account (see Note H)). Each unfunded reserve will be included on lines 42 above. The allocator in Col. (g) will be the same allocator used in the formula for the cost accruals to the account that is recovered under the Formula Rate. Since reserves can be created by creating an offsetting balance sheet account, rather than through cost accruals, the amount to be deducted from rate base should exclude the portion offset by another balance sheet account.
- G Not all unfunded reserves are created only from contributions from customers. Many are created by creating an offsetting liability in whole or in part. Column (f) ensures only the portion of the unfunded reserve contributed by the customer (and not created by an offsetting liability) is a reduction to rate base.
- H The inputs in Column (f) are the percentage of the unfunded reserve that was created by an offsetting liability. The percentage shown in Column (f) is then equal to the percentage that customers have contributed to the unfunded reserve.
- I Balance of Account 255 will be reduced by prior flow throughs and excluded if the utility chooses to utilize amortization of tax credits against taxable income.
- J Overpayments of Income Taxes shall be excluded from Prepayments if the overpayments are not used to reduce future tax liability.

**Worksheet 4a - ADIT Average Balances**  
**Transource Pennsylvania, LLC**  
**For the 12 months ended 12/31/2022**

Page 1 of 2

**I. Account 281 - ADIT - Accelerated Amortization Property**

Line No.	(A) <u>Identification</u>	(B) Relevant Year Avg. Balance <u>Worksheet 4b</u>	(C) 100% Non-Transmission <u>Related</u>	(D) 100% Related to Facilities <u>Excluded</u>	(E) 100% Transmission <u>Related</u>	(F) Plant <u>Related</u>	(G) Labor <u>Related</u>	(H) Total Included in Ratebase <u>(E)+(F)+(G)</u>	(I) <u>Description / Justification</u>
1									
2	Net Total Property and Accumulated Depreciation	0	0	0	0	0	0		Accumulated deferred income taxes-Accelerated amortization property.
3	Other	0	0	0	0	0	0		
4		0	0	0	0	0	0		
5		0	0	0	0	0	0		
6		0	0	0	0	0	0		
7		0	0	0	0	0	0		
8		0	0	0	0	0	0		
9		0	0	0	0	0	0		
10		0	0	0	0	0	0		
11		0	0	0	0	0	0		
12		0	0	0	0	0	0		
13		0	0	0	0	0	0		
14		0	0	0	0	0	0		
15		0	0	0	0	0	0		
16		0	0	0	0	0	0		
17		0	0	0	0	0	0		
18		0	0	0	0	0	0		
19		0	0	0	0	0	0		
20		0	0	0	0	0	0		
21		0	0	0	0	0	0		
22		0	0	0	0	0	0		
23									
24	Subtotal - Form 1, Avg. (272.17.b & 273.17.k)	0	0	0	0	0	0		
25	Less FASB 109 Above if not separately removed	0	0	0	0	0	0		
26	Less FASB 106 and Other Excludable Items Above if not separately removed	0	0	0	0	0	0		
27	Less Proration Adjustment (from Worksheet 4c)	0	0	0	0	0	0		
28	Total Company (In 24 - In 25 - In 26 + In 27)	0	0	0	0	0	0		
29	Transmission Allocator [ GP or W/S ]		0.0000%	0.0000%	100.0000%	100.0000%	100.0000%		
30	Total Transmission (In 28 * In 29)		0	0	0	0	0	0	

**II. Account 282 - ADIT - Other Property**

Line No.	(A) <u>Identification</u>	(B) Relevant Year Avg. Balance <u>Worksheet 4b</u>	(C) 100% Non-Transmission <u>Related</u>	(D) 100% Related to Facilities <u>Excluded</u>	(E) 100% Transmission <u>Related</u>	(F) Plant <u>Related</u>	(G) Labor <u>Related</u>	(H) Total Included in Ratebase <u>(E)+(F)+(G)</u>	(I) <u>Description / Justification</u>
31	230A NORMALIZED BK VS TAX DEPR	5,519	0	0	0	5,519	0	5,519	Related to Depreciation Timing Differences
32	280A EXCESS TX VS S/L BK DEPR	-	0	0	0	-	0	-	Related to Capitalized Plant Timing Differences
33	910K REMOVAL COSTS	1	0	0	0	1	0	1	Related to removal costs which are deductible for tax at the point the costs are incurred
34	712K CAPITALIZED SOFTWARE COST-BOOK	59,905	0	0	0	59,905	0	59,905	Related to Capitalized Software Timing Differences
35	712L CAPITALIZED SOFTWARE COST-BOOKS	(28,575)	0	0	0	(28,575)	0	(28,575)	Related to Capitalized Software Timing Differences
36	310A AOFUDC	0	0	0	0	-	0	-	Related to timing difference on AFUDC Equity
37	380J INT EXP CAPITALIZED FOR TAX	(92)	0	0	0	(92)	0	(92)	Related to Capitalized Interest Timing Differences
38	960F-XS Excess ADFIT 282.1 - Protected	938	0	0	0	938	0	938	Related to Excess ADIT on Plant Timing Differences
39	960F-XS Excess ADFIT 282.4 - Protected	(938)	0	0	0	(938)	0	(938)	Related to Excess ADIT on Plant Timing Differences
40	960F-XS Excess ADFIT 282.4 - Unprotected	0	0	0	0	0	0	0	Related to Excess ADIT on Non-Plant Timing Differences
41									
42									
43									
44									
45									
46									
47									
48									
49									
50									
51									
52									
53	Subtotal - Form 1, Avg. (274.9.b & 275.9.k)	36,759	0	0	0	36,759	0		
54	Less FASB 109 Above if not separately removed	(938)	0	0	0	(938)	0		Lines 38 & 39 above
55	Less FASB 106 and Other Excludable Items Above if not separately removed	0	0	0	0	0	0		AFUDC Equity is not a component of rate base
56	Less Proration Adjustment (from Worksheet 4c)	0	0	0	0	0	0		
57	Total Company (In 53 - In 54 - In 55 + In 56)	37,697	0	0	0	37,697	0		
58	Transmission Allocator [ GP or W/S ]		0.0000%	0.0000%	100.0000%	100.0000%	100.0000%		
59	Total Transmission (In 57 * In 58)		0	0	0	37,697	0	37,697	



## III. Account 283 - ADIT - Other

Line No.	(A) Identification	(B) Relevant Year Avg. Balance Worksheet 4b	(C) 100% Non-Transmission Related	(D) 100% Related to Facilities Excluded	(E) 100% Transmission Related	(F) Plant Related	(G) Labor Related	(H) Total Included in Ratebase (E)+(F)+(G)	(I) Description / Justification
60	671S REG ASSET-PRE CONSTRUCTION COSTS	(13,845)	0	0	(13,845)	0	0	(13,845)	Related to Reg Asset which is included in rate base
61	911Q-DSIT DSIT ENTRY - NORMALIZED	5,354	0	0	5,354	0	0	5,354	Deferred State Income Taxes on Utility Operations
62	014C-PA NOL-STATE C/F-DEF TAX ASSET L/T PA	11,376	0	0	11,376	0	0	11,376	Related to OK Excess ADSIT on Deferred State Income Taxes on Utility Operations
63	960F-XS EXCESS ADFIT 283 - UNPROTECTED - 283.1	0	0	0	0	0	0	0	Related to Excess ADIT on Non-Plant Timing Differences
64	960F-XS EXCESS ADFIT 283 - UNPROTECTED - 283.4	0	0	0	0	0	0	0	Related to Excess ADIT on Non-Plant Timing Differences
65	911Q-XS EXCESS DSIT - UNPROTECTED PA	0	0	0	0	0	0	0	Related to OK Excess ADSIT on Deferred State Income Taxes on Utility Operations
66	911Q-XS EXCESS DSIT - UNPROTECTED PA	0	0	0	0	0	0	0	Related to OK Excess ADSIT on Deferred State Income Taxes on Utility Operations
67									
68									
69									
70									
71									
72									
73									
74									
75									
76									
77									
78									
79									
80									
81									
82									
83									
84									
85	Subtotal - Form 1, Avg. (276.19.b & 277.19.k)	2,885	0	0	2,885	0	0		
86	Less FASB 109 Above if not separately removed	0	0	0	0	0	0		Lines 63 & 65 Above
87	Less FASB 106 and Other Excludable Items Above if not separately removed	0	0	0	0	0	0		
88	Less Proration Adjustment (from Worksheet 4c)	0	0	0	0	0	0		
89	Total Company (In 85 - In 86 - In 87 + In 88)	2,885	0	0	2,885	0	0		
90	Transmission Allocator [ GP or W/S ]		0.0000%	0.0000%	100.0000%	100.0000%	100.0000%		
91	Total Transmission (In 89 * In 90)		0	0	2,885	0	0	2,885	

## IV. Account 190 - ADIT

Line No.	(A) Identification	(B) Relevant Year Avg. Balance Worksheet 4b	(C) 100% Non-Transmission Related	(D) 100% Related to Facilities Excluded	(E) 100% Transmission Related	(F) Plant Related	(G) Labor Related	(H) Total Included in Ratebase (E)+(F)+(G)	(I) Description / Justification
92	520A PROVS POSS REV REFDS-A/L	890,022	0	0	0	0	890,022	890,022	Revenue Refund Timing Differences
93	601E INSURANCE PREMIUMS ACCRUED	(6,138)	0	0	(6,138)	0	0	(6,138)	Book Accrual Timing Differences
94	612Y ACCRD COMPANYWIDE INCENTV PLAN	(3,713)	0	0	(3,713)	0	0	(3,713)	Book Accrual Timing Differences
95	911Q-DSIT DSIT ENTRY - NORMALIZED	1,124	0	0	1,124	0	1,124	2,249	Electric operations DSIT
96	960Z NOL - DEFERRED TAX ASSET RECLASS	0	0	0	0	0	0	0	Federal Net Operating Loss Carryforward
97	014C-PA NOL-STATE C/F-DEF TAX ASSET-L/T - PA	0	0	0	0	0	0	0	PA Net Operating Loss Carryforward
98	960F-XS EXCESS ADFIT 282 - PROTECTED - 282.4	312	0	0		312	0	312	Related to Excess ADIT on Plant Timing Differences
99	960F-XS EXCESS ADFIT 283 - UNPROTECTED - 283.4	0	0	0		0	0	0	Related to Excess ADIT on Non-Plant Timing Differences
100									
101									
102									
103									
104									
105									
106									
107									
108									
109									
110									
111									
112									
113									
114									
115									
116	Subtotal - Form 1, Avg. (234.17.b & 234.17.c)	881,608	0	0	(8,726)	312	891,147		
117	Less FASB 109 Above if not separately removed	0	0	0	0	0	0		Lines 100 - 102 Above
118	Less FASB 106 and Other Excludable Items Above if not separately removed	0	0	0	0	0	0		
119	Less Proration Adjustment (from Worksheet 4c)	0	0	0	0	0	0		
120	Total Company (In 116 - In 117 - In 118 + In 119)	881,608	0	0	(8,726)	312	891,147		
121	Transmission Allocator [ GP or W/S ]		0.0000%	0.0000%	100.0000%	100.0000%	100.0000%		
122	Total Transmission (In 120 * In 121)		0	0	(8,726)	312	891,147	882,733	

**Worksheet 4b - Beginning & Ending Balances**  
**Transource Pennsylvania, LLC**  
**For the 12 months ended 12/31/2024**

Page 1 of 2

Line No.	Beginning Balance 2024	Dr. (Cr.)	Ending Balance 2024	AVG Bal to Worksheet 4a
1	<u><b>Acct 281</b></u>	(a)	(b)	
2				
3				
4	Form 1 p. 272.17.b <u>0</u>		Form 1 p. 273.17.k <u>0</u>	<u>0</u>
5	<u><b>Acct 282</b></u>			
6	230A NORMALIZED BK VS TAX DEPR 9,780		230A NORMALIZED BK VS TAX DEPR 1,258	5,519
7	280A EXCESS TX VS S/L BK DEPR 0		280A EXCESS TX VS S/L BK DEPR (15,106)	(7,553)
8	910K REMOVAL COSTS (14)		910K REMOVAL COSTS 17	1
9	712K CAPITALIZED SOFTWARE COST-BOOK 59,905		712K CAPITALIZED SOFTWARE COST-BOOK 59,905	59,905
10	712L CAPITALIZED SOFTWARE COST-BOOKS (28,575)		712L CAPITALIZED SOFTWARE COST-BOOKS (28,575)	(28,575)
11	310A AOFUDC 0		310A AOFUDC 0	0
12	380J INT EXP CAPITALIZED FOR TAX 0		380J INT EXP CAPITALIZED FOR TAX (183)	(92)
13	960F-XS EXCESS ADFIT 282 - PROTECTED. - 282.1 938		960F-XS EXCESS ADFIT 282 - PROTECTED. - 282.1 938	938
14	960F-XS EXCESS ADFIT 282 - PROTECTED. - 282.4 (938)		960F-XS EXCESS ADFIT 282 - PROTECTED. - 282.4 (938)	(938)
15	960F-XS Exess ADFIT 282.4 - Unprotected 0		960F-XS Exess ADFIT 282.4 - Unprotected 0	0
16	Form 1 p. 274.9.b <u>41,097</u>		Form 1 p. 275.9.k <u>17,316</u>	<u>29,206</u>
17	<u><b>Acct 283</b></u>			
18	671S REG ASSET-PRE CONSTRUCTION COSTS (13,845)		671S REG ASSET-PRE CONSTRUCTION COSTS (13,845)	(13,845)
19	911Q-DSIT DSIT ENTRY - NORMALIZED 10,161		911Q-DSIT DSIT ENTRY - NORMALIZED 547	5,354
20	014C-PA NOL-STATE C/F-DEF TAX ASSET L/T PA 11,376		014C-PA NOL-STATE C/F-DEF TAX ASSET L/T PA 11,376	11,376
21	960F-XS EXCESS ADFIT 283 - UNPROTECTED. - 283.1 0		960F-XS EXCESS ADFIT 283 - UNPROTECTED. - 283.1 0	0
22	960F-XS EXCESS ADFIT 283 - UNPROTECTED. - 283.4 0		960F-XS EXCESS ADFIT 283 - UNPROTECTED. - 283.4 0	0
23				
24				
25				
26				
27				
28				
29				
30				
31				
32				
33				
34				
35				
36				
37				
38	Form 1 p. 276.19.b <u>7,692</u>		Form 1 p. 277.19.k <u>(1,922)</u>	<u>2,885</u>
39	<u><b>Acct 190</b></u>			
40	520A PROVS POSS REV REFDS-A/L 890,022		520A PROVS POSS REV REFDS-A/L 890,022	890,022
41	601E INSURANCE PREMIUMS ACCRUED (6,138)		601E INSURANCE PREMIUMS ACCRUED (6,138)	(6,138)
42	612Y ACCRD COMPANYWIDE INCENTV PLAN (3,713)		612Y ACCRD COMPANYWIDE INCENTV PLAN (3,713)	(3,713)
43	911Q-DSIT DSIT ENTRY - NORMALIZED 2,134		911Q-DSIT DSIT ENTRY - NORMALIZED 115	1,124
44	960Z NOL - DEFERRED TAX ASSET RECLASS 0		960Z NOL - DEFERRED TAX ASSET RECLASS 0	0
45	014C-PA NOL-STATE C/F-DEF TAX ASSET-L/T - PA 0		014C-PA NOL-STATE C/F-DEF TAX ASSET-L/T - PA 0	0
46	960F-XS EXCESS ADFIT 282 - PROTECTED. - 282.4 312		960F-XS EXCESS ADFIT 282 - PROTECTED. - 282.4 312	312
47	960F-XS EXCESS ADFIT 283 - UNPROTECTED - 283.4 0		960F-XS EXCESS ADFIT 283 - UNPROTECTED - 283.4 0	0
48				
49				
50				
51				
52				
53				
54	Form 1 p. 234.18.b <u>882,618</u>		Form 1 p. 234.18.c <u>880,599</u>	<u>881,608</u>

Line No.		2024	Dr. (Cr.)	2024	AVG Bal to Worksheet 4a
55		<b>Acct 254</b>			
56	960F-XS EXCESS ADFIT 282 - PROTECTED. - 282.4	938		960F-XS EXCESS ADFIT 282 - PROTECTED. - 282.4	938
57	960F-XS EXCESS ADFIT 283 - UNPROTECTED. - 283.4	0		960F-XS EXCESS ADFIT 283 - UNPROTECTED. - 283.4	0
58	960F-XS EXCESS ADFIT 282 - PROTECTED. - 282.4 - GROSS UP	312		960F-XS EXCESS ADFIT 282 - PROTECTED. - 282.4 - GROSS UP	312
59	960F-XS EXCESS ADFIT 283 - UNPROTECTED. - 283.4 - GROSS UP	0		960F-XS EXCESS ADFIT 283 - UNPROTECTED. - 283.4 - GROSS UP	0
60	960F-XS EXCESS DSIT - UNPROTECTED PA - 283.4	0		960F-XS EXCESS DSIT - UNPROTECTED PA - 283.4	0
61	960F-XS EXCESS DSIT - UNPROTECTED PA - GROSS UP	0		960F-XS EXCESS DSIT - UNPROTECTED PA - GROSS UP	0
62					
63					
64					
65					
66					
67					
68					
69					
70					
71					
72					
73					
74	Total Acct 254 Grossed Up - Form 1, p. 278.b	<u>1,250</u>		Total Acct 254 Grossed Up - Form 1, p. 278.f	<u>1,250</u>
75					
75	<b>Acct 182.3</b>				
76					
77					
78					
79					
80					
81					
82					
83					
84					
85					
86					
87					
88					
89					
90					
91		<u>0</u>		<u>0</u>	<u>0</u>
92	Acct 182.3 Gross Up	<u>0</u>		Acct 182.3 Gross Up	<u>0</u>
93	Total Acct 182.3 Grossed Up - Form 1, p. 232.b	<u>0</u>		Total Acct 182.3 Grossed Up - Form 1, p. 232.f	<u>0</u>

Note 1: Excess or deficient ADIT balances resulting from corporate income tax rate changes, including future federal, state, and local tax rate changes, are to be recorded to Accounts 254 or 182.3, respectively.

**Worksheet 4c - ADIT Proration Adjustment**  
**Transource Pennsylvania, LLC**  
**For the 12 months ended 12/31/2024**

Page 1 of 2

**Account 282**

Line  
No.

2	Days in Period					Averaging with Proration		
	A	B	C	D	E	F	G	H
	Month	Days in the Month	Number of Days Remaining in Year After Month's Accrual of Deferred Taxes	Total Days in Future Portion of Test Period	Proration Amount (C / D)	Projected Monthly Activity	Prorated Projected Monthly Activity (E x F)	Prorated Projected Balance (Cumulative Sum of G)
3								
4	Average Balance of Prorated Items							-
5	January	31	335	365	91.78%	-	-	-
6	February	28	307	365	84.11%	-	-	-
7	March	31	276	365	75.62%	-	-	-
8	April	30	246	365	67.40%	-	-	-
9	May	31	215	365	58.90%	-	-	-
10	June	30	185	365	50.68%	-	-	-
11	July	31	154	365	42.19%	-	-	-
12	August	31	123	365	33.70%	-	-	-
13	September	30	93	365	25.48%	-	-	-
14	October	31	62	365	16.99%	-	-	-
15	November	30	32	365	8.77%	-	-	-
16	December	31	1	365	0.27%	-	-	-
17	Total	365	2,029	4,380		-	-	

19	Ending Balance of Prorated items	(Line 17, & Col H)	-
20	Non-prorated Average Balance		-
21	Proration Adjustment	(Line 19 minus Line 20)	-

**Account 283**

Line  
No.

23	Days in Period					Averaging with Proration		
	A	B	C	D	E	F	G	H
	Month	Days in the Month	Number of Days Remaining in Year After Month's Accrual of Deferred Taxes	Total Days in Future Portion of Test Period	Proration Amount (C / D)	Projected Monthly Activity	Prorated Projected Monthly Activity (E x F)	Prorated Projected Balance (Cumulative Sum of G)
24								
25	December 31st balance Prorated Items							-
26	January	31	335	365	91.78%	-	-	-
27	February	28	307	365	84.11%	-	-	-
28	March	31	276	365	75.62%	-	-	-
29	April	30	246	365	67.40%	-	-	-
30	May	31	215	365	58.90%	-	-	-
31	June	30	185	365	50.68%	-	-	-
32	July	31	154	365	42.19%	-	-	-
33	August	31	123	365	33.70%	-	-	-
34	September	30	93	365	25.48%	-	-	-
35	October	31	62	365	16.99%	-	-	-
36	November	30	32	365	8.77%	-	-	-
37	December	31	1	365	0.27%	-	-	-
38	Total	365	2,029	4,380		-	-	

40	Ending Balance of Prorated items	(Line 38, & Col H)	-
41	Non-prorated Average Balance		-
42	Proration Adjustment	(Line 40 minus Line 41)	-

**Account 190**Line  
No.

43	Days in Period					Averaging with Proration		
	A	B	C	D	E	F	G	H
44	Month	Days in the Month	Number of Days Remaining in Year After Month's Accrual of Deferred Taxes	Total Days in Future Portion of Test Period	Proration Amount (C / D)	Projected Monthly Activity	Prorated Projected Monthly Activity (E x F)	Prorated Projected Balance (Cumulative Sum of G)
45								
46								
47	December 31st balance Prorated Items							
48	January	31	335	365	91.78%		-	-
49	February	28	307	365	84.11%		-	-
50	March	31	276	365	75.62%		-	-
51	April	30	246	365	67.40%		-	-
52	May	31	215	365	58.90%		-	-
53	June	30	185	365	50.68%		-	-
54	July	31	154	365	42.19%		-	-
55	August	31	123	365	33.70%		-	-
56	September	30	93	365	25.48%		-	-
57	October	31	62	365	16.99%		-	-
58	November	30	32	365	8.77%		-	-
59	December	31	1	365	0.27%		-	-
60	Total	365	2,029	4,380		-	-	

61	Ending Balance of Prorated items	(Line 59, & Col H)	-
62	Non-prorated Average Balance		
63	Proration Adjustment	(Line 61 minus Line 62)	-

**Account 281**Line  
No.

64	Days in Period					Averaging with Proration		
	A	B	C	D	E	F	G	H
65	Month	Days in the Month	Number of Days Remaining in Year After Month's Accrual of Deferred Taxes	Total Days in Future Portion of Test Period	Proration Amount (C / D)	Projected Monthly Activity	Prorated Projected Monthly Activity (E x F)	Prorated Projected Balance (Cumulative Sum of G)
66								
67								
68	December 31st balance Prorated Items							
69	January	31	335	365	91.78%		0	0
70	February	28	307	365	84.11%		0	0
71	March	31	276	365	75.62%		0	0
72	April	30	246	365	67.40%		0	0
73	May	31	215	365	58.90%		0	0
74	June	30	185	365	50.68%		0	0
75	July	31	154	365	42.19%		0	0
76	August	31	123	365	33.70%		0	0
77	September	30	93	365	25.48%		0	0
78	October	31	62	365	16.99%		0	0
79	November	30	32	365	8.77%		0	0
80	December	31	1	365	0.27%		0	0
81	Total	365	2,029	4,380		0	0	

82	Ending Balance of Prorated items	(Line 80, & Col H)	0
83	Non-prorated Average Balance		
84	Proration Adjustment	(Line 82 minus Line 83)	0

**Worksheet 4d - (Excess)/Deficient ADIT Amortization (Note 1)**  
**Transource Pennsylvania, LLC**  
**For the 12 months ended 12/31/2022**

Page 1 of 2

**Protected - (Excess) / Deficient ADIT Amortization (Note 2)**

Line No.	(a) <u>Identification</u>	(b) <u>Total (Note 1)</u>	(c) 100% <u>Non-Transmission Related</u>	(d) 100% <u>Related to Facilities Excluded</u>	(e) 100% <u>Transmission Related</u>	(f) <u>Plant Related</u>	(g) <u>Labor Related</u>	(h) <u>Total Included in Income Tax Expense (e)+(f)+(g)</u>	(i) <u>Amortization Account 410.1 / 411.1 (Note 1)</u>	(j) <u>Remaining Amortization Period (Note 2)</u>
1		-				-		-		
2								0		
3								0		
4								0		
5								0		
6										
7										
8										
9										
10										
11										
12	<b>Subtotal</b>	-	-	-		-	-			
13	<b>Transmission Allocator [GP or W/S]</b>		0.0000%	0.0000%	100.0000%	100.0000%	100.0000%			
14	<b>Total (In 12 * In 13)</b>		0	0		0	0	0		

**Unprotected - (Excess) / Deficient ADIT Amortization (Note 3)**

Line No.	(a) <u>Identification</u>	(b) <u>Total (Note 1)</u>	(c) 100% <u>Non-Transmission Related</u>	(d) 100% <u>Related to Facilities Excluded</u>	(e) 100% <u>Transmission Related</u>	(f) <u>Plant Related</u>	(g) <u>Labor Related</u>	(h) <u>Total Included in Income Tax Expense (e)+(f)+(g)</u>	(i) <u>Amortization Account 410.1 / 411.1 (Note 1)</u>	(j) <u>Remaining Amortization Period (Note 3)</u>
15	2017 TCJA Deficient ADIT - Regulatory Tax Asset	0			0			0		
16	(excludes Gross-up Adjustment)									
17	2022 PA Excess ADIT - Regulatory Tax Liability	0			0			0		
18	(excludes Gross-up Adjustment)							0		
19								0		
20								0		
21								0		
22								0		
23								0		
24										
25										
26										
27										
28										
29										
30										
31										
32										
33										
34										
35										
36										
37										
38										
39										
40										
41										
42										
43										
44	<b>Subtotal</b>	0	0	0		0	0			
45	<b>Transmission Allocator [GP or W/S]</b>		0.0000%	0.0000%	100.0000%	100.0000%	100.0000%			
46	<b>Total (In 44 * In 45)</b>		0	0		0	0	0		

Worksheet 4d - (Excess) / Deficient Deferred Taxes - Calculated End of Year Balance

		Beg year 0					Initial remeasure	update for new tax remeasurements		
		(a)	(b)	(c)	(d)	(e)	(f)	(g)		
Line No.	Total Company Regulatory Asset/Liability Balances	Beginning of Year Balances Worksheet 4b	Return to Provision Adjustment	Other Adjustments	Current Year EDIT Amortization	End of Year Balance	Notes			
47	Protected Plant (Acct 254), before Gross-up (2017 TCJA Rate Change)	938	-		-	938	The amortization of TCJA-related Excess and Deficient Protected ADIT Balances starts January 1,2018			
48	Protected Plant (Acct 254), Gross-up Adjustment	312	-	-	-	312	Other Adjustments related to change in gross up rate			
49										
50										
51	Unprotected, before Gross-up (2017 TCJA Rate Change)	-	0	0	0	-	The amortization of TCJA-related Excess and Deficient Unprotected ADIT balances starts January 1, 2023.			
52	Unprotected, Gross-up Adj	0	0	-	0	-	Other Adjustments related to change in gross up rate			
53	Unprotected State, before Gross-up (2022 PA Rate Change)	0	0				The amortization of PA-related Excess and Deficient Unprotected ADIT balances			
54	Unprotected State, Gross-up Adj	0	0			-	Other Adjustments related to change in gross up rate			
55	Total Regulatory Asset/Liability (sum Ins 47 and 54)	1,250	-	-	0	1,250				

Note 1: Worksheet 4d presents total company amortization for excess / deficient ADIT amounts. The amortization of the excess and deficient ADIT is recorded to accounts 411.1 and 410.1 respectively.

Note 2: The amortization of Tax Cuts and Jobs Act ("TCJA") related Excess and Deficient Protected ADIT balances starts January 1, 2018 over the remaining life of Transource Pennsylvania LLC's assets consistent the "Average Rate Assumption Method" (ARAM).

Note 3: This amortization of TCJA-related Excess and Deficient Unprotected ADIT balances starts January 1, 2020 using an amortization period of one (1) year. Unprotected amortization is not generally booked or tracked by item. Excess and deficient unprotected amortization primarily relates to the following deferred tax items: Federal & State NOL Carryovers and Regulatory Assets & Liabilities.

Note 4: Further explanatory notes may be provided for future tax rate changes


**Worksheet 4e - Tax Remeasurement**  
**Transource Pennsylvania, LLC**  
**For the 12 months ended 12/31/2024**

Reason for Tax Remeasurement: **Pennsylvania Rate Change & DSIT Trueup**

Line No.	(a) <u>Utility Account</u>	(b) <u>Source</u>	(c) <u>Pre-remeasurement Balance</u>	(d) <u>Remeasurement Percentage</u>	(e) <u>Remeasurement Amount</u> <u>(e)=(c)*(d)</u>	(f) <u>190/283 Reclass</u> <u>(NOTE 2)</u>	(g) <u>Total</u> <u>(Excess)/Deficiency</u> <u>(g)=(e)+(f)</u>	(h) <u>Post-remeasurement Balance</u> <u>(h)=(c)+(f)</u>
1	<b>Account 190</b>							
2	Pre-remeasurement Electric Utility Balance	234.8.b	880,599					
3	Less Deferred SIT	Company Records	0					
4	Federal ADIT Excluded from Remeasurement	Line 2	(880,599)					
5	Deferred SIT to be Remeasured	Line 3	0					
6	190.1	Total including adjustments	0	0.00%	0	0	0	0
7	<b>Account 281</b>							
8	Pre-remeasurement Electric Utility Balance	272.8.b	0					
9	Less Deferred SIT	Company Records	0					
10			0					
11			0					
12	282.1 (Enter Negative)	Total including adjustments	0	0.00%	0	0	0	0
13	<b>Account 282</b>							
14	Pre-remeasurement Electric Utility Balance	274.5.b	17,316					
15	Less Deferred SIT	Company Records	0					
16	Federal ADIT Excluded from Remeasurement	Line 14	(17,316)					
17	Deferred SIT to be Remeasured	Line 15	0					
18	282.1 (Enter Negative)	Total including adjustments	0	0.00%	0	0	0	0
19	<b>Account 283</b>							
20	Pre-remeasurement Electric Utility Balance	276.9.b	(1,922)					
21	Less Deferred SIT	Company Records	547					
22	Federal ADIT Excluded from Remeasurement	Line 20	2,469					
23	ADSIT Adjustment to Calculate Remeasurement	Company Records	547					
24	283.1 (Enter Negative)	Total including adjustments	(547)	0.00%	-	0	-	(547)
25	Total		(547)		-	0	-	(547)

Note 1: This sheet only to be used in years which have a change in corporate income tax rates.

Note 2: As part of the remeasurement calculation, the remeasurement ADIT balances in account 1901001 were reclassified to account 2831001 to group nonproperty utility deferrals together as one timing difference.

Note 3: Use blank rows in each account for any additional adjustments needed prior to remeasurement.



Attachment 5  
Return on Rate Base Worksheet  
Transource Pennsylvania, LLC

RETURN ON RATE BASE (R)

			\$			
1	Long Term Debt Interest (117, sum of 62.c - 67.c) Note D		2,915,678			
2	Preferred Dividends (118.29c) (positive number)		-			
3	Proprietary Capital (Line 25 ( c))		45,614,819			
4	Less Preferred Stock (line 25 (b))		-			
5	Less Account 216.1 Undistributed Subsidiary Earnings (Line 25(d))		-			
6	Less Account 219 Accum. Other Comprehensive Income (Line 25(e))		-			
7	Common Stock (Sum of Lines 3 through 6)		45,614,819			
			\$	%	Cost	Weighted
8	Long Term Debt	Line 25 (a), Note A and Attachment H-29A Note Q	49,500,000	52.04%	6.37%	3.31% =WCLTD
9	Preferred Stock	Line 25 (b), Note B and Attachment H-29A Note Q	-	0.00%	0.00%	0.00%
10	Common Stock	Line 7, Note C and Attachment H-29A Notes Q and T	45,614,819	47.96%	10.40%	4.99%
11	Total	(Sum of Lines 8 through 10)	95,114,819			8.30% =R

		(a)	(b)	(c)	(d)	(e)
		Long Term Debt	Preferred Stock	Proprietary Capital	Undistributed Sub	Accum Other
		(112.18-21.c)	(112.3.c)	(112.16.c)	Earnings 216.1	Comp. Income 219
		(112.18-21.c)	(112.3.c)	(112.16.c)	(112.12.c)	(112.15.c)
12	Monthly Balances for Capital Structure					
12	December (prior year)	49,500,000	-	43,265,421	-	-
13	January	49,500,000	-	43,649,101	-	-
14	February	49,500,000	-	44,033,931	-	-
15	March	49,500,000	-	44,420,500	-	-
16	April	49,500,000	-	44,812,123	-	-
17	May	49,500,000	-	45,204,302	-	-
18	June	49,500,000	-	45,597,004	-	-
19	July	49,500,000	-	45,995,974	-	-
20	August	49,500,000	-	46,396,072	-	-
21	September	49,500,000	-	46,796,479	-	-
22	October	49,500,000	-	47,201,977	-	-
23	November	49,500,000	-	47,608,758	-	-
24	December	49,500,000	-	48,011,008	-	-
25	13 Month Average	49,500,000	-	45,614,819	-	-

Notes

- A Long Term debt balance will reflect the 13 month average of the balances, of which the 1st and 13th are found on page 112 lines 18.c to 21.c in the Form No. 1, the cost is calculated by dividing line 1 by the Long Term Debt balance on line 8.
- B Preferred Stock balance will reflect the 13 month average of the balances, of which the 1st and 13th are found on page 112 line 3.c in the Form No. 1
- C Common Stock balance will reflect the 13 month average of the balances, of which the 1st and 13th are found on Form 1 page 112 line 16.c less lines 3.c , 12.c, and 15.c
- D Long Term debt interest is the sum of Form 1 page 117 lines 62-67.c, with 65-66.c entered as negative numbers. If the Company has any short term debt with associated companies, the interest on that short term debt recorded in Account 430 will be excluded. The portion of interest in Account 430 related to any long term debt to associated companies will be included.

Attachment 6  
Interest on True-Up  
Transource Pennsylvania, LLC

2022		2022		Over (Under) Recovery
Projected Revenue Requirement (Note A)		Actual Net Revenue Requirement (Note B)		
\$9,087,597	Less	\$7,396,367	Equals	\$1,691,230

Note A - Projected ATRR for the true-up year from Page 1, Line 1 of Projection Attachment H-29A minus Line 6 of Projection Attachment H-29A.  
Note B - Actual Net ATRR for the true-up year from Page 1, Line 10 of True-Up Attachment H-29A.

Interest Rate on Amount of Refunds or Surcharges	Over (Under) Recovery Plus Interest	Monthly Interest Rate on Attachment 6a	Months	Calculated Interest	Amortization	Surcharge (Refund) Owed
		0.427%				
An over or under collection will be recovered prorata over year collected, held for one year and returned prorata over next year						
<b>Calculation of Interest</b>						
				<b>Monthly</b>		
January	Year 2022	140,935.81	0.427%	12	(7,222.96)	(148,158.77)
February	Year 2022	140,935.81	0.427%	11	(6,621.05)	(147,556.85)
March	Year 2022	140,935.81	0.427%	10	(6,019.13)	(146,954.94)
April	Year 2022	140,935.81	0.427%	9	(5,417.22)	(146,353.03)
May	Year 2022	140,935.81	0.427%	8	(4,815.31)	(145,751.11)
June	Year 2022	140,935.81	0.427%	7	(4,213.39)	(145,149.20)
July	Year 2022	140,935.81	0.427%	6	(3,611.48)	(144,547.29)
August	Year 2022	140,935.81	0.427%	5	(3,009.57)	(143,945.37)
September	Year 2022	140,935.81	0.427%	4	(2,407.65)	(143,343.46)
October	Year 2022	140,935.81	0.427%	3	(1,805.74)	(142,741.55)
November	Year 2022	140,935.81	0.427%	2	(1,203.83)	(142,139.63)
December	Year 2022	140,935.81	0.427%	1	(601.91)	(141,537.72)
					(46,949.24)	(1,738,178.93)
<b>Annual</b>						
January through December	Year 2023	(1,738,178.93)	0.427%	12	(89,082)	(1,827,261)
<b>Over (Under) Recovery Plus Interest Amortized and Recovered Over 12 Months</b>						
				<b>Monthly</b>		
January	Year 2024	1,827,260.60	0.427%		(7,803.93)	156,531.87
February	Year 2024	1,678,532.66	0.427%		(7,168.73)	156,531.87
March	Year 2024	1,529,169.52	0.427%		(6,530.83)	156,531.87
April	Year 2024	1,379,168.48	0.427%		(5,890.20)	156,531.87
May	Year 2024	1,228,526.81	0.427%		(5,246.83)	156,531.87
June	Year 2024	1,077,241.78	0.427%		(4,600.72)	156,531.87
July	Year 2024	925,310.63	0.427%		(3,951.85)	156,531.87
August	Year 2024	772,730.61	0.427%		(3,300.20)	156,531.87
September	Year 2024	619,498.94	0.427%		(2,645.78)	156,531.87
October	Year 2024	465,612.85	0.427%		(1,988.55)	156,531.87
November	Year 2024	311,069.53	0.427%		(1,328.53)	156,531.87
December	Year 2024	155,866.19	0.427%		(665.68)	156,531.87
					(51,121.83)	0.00
Total Amount of True-Up Adjustment					\$	(1,878,382)
Less Over (Under) Recovery					\$	1,691,230
Total Interest					\$	(187,153)

Attachment 6a  
True-Up Interest Rate Calculation  
Transource Pennsylvania, LLC

This Attachment is used to compute the interest rate to be applied to each year's revenue requirement true-up.

Applicable FERC Interest Rate (Note A):		
1	Rate Year January	3.25%
2	Rate Year February	3.25%
3	Rate Year March	3.25%
4	Rate Year April	3.25%
5	Rate Year May	3.25%
6	Rate Year June	3.25%
7	Rate Year July	3.60%
8	Rate Year August	3.60%
9	Rate Year September	3.60%
10	Rate Year October	4.91%
11	Rate Year November	4.91%
12	Rate Year December	4.91%
13	Rate Year Plus 1 January	6.31%
14	Rate Year Plus 1 February	6.31%
15	Rate Year Plus 1 March	6.31%
16	Rate Year Plus 1 April	7.50%
17	Rate Year Plus 1 May	7.50%
18	Rate Year Plus 1 June	7.50%
19	Rate Year Plus 1 July	8.02%
20	Rate Year Plus 1 August	8.02%
21	Average rate	5.13%
22	Monthly Average rate	0.43%

Note A - Lines 1-20 are the FERC interest rates under section 35.19a of the regulations for the period shown. Line 21 is the average of lines 1-20.

Attachment 7  
Post-Employment Benefits Other than Pensions (PBOP)  
Transource Pennsylvania, LLC

**Calculation of PBOP Expenses**

Line No.			AEP	KCP&L	Total
			(a)	(b)	(c) = (a+b)
			Year Ended December 31, 2015	Year Ended December 31, 2015	
1					
2	Total PBOP expenses, corporate parent companies	Note A	-\$92,333,868	\$8,386,137	
3	Amount relating to retired personnel	Note A	-\$46,186,984	\$3,469,667	
4	Amount allocated on Labor	Line 2 less line 3	-\$46,146,884	\$4,916,470	
5	Labor dollars	Note B	\$1,573,181,281	\$191,733,310	
6	Cost per labor dollar	Line 4 divided by line 5	-\$0.029	\$0.026	
7	Labor (labor not capitalized) current year	Note C	166,300	-	
8	PBOP Expense Allowed for current year	Line 6 times line 7	(4,878)	-	(4,878)
9					
10	Actual PBOP in Company's O&M and A&G expense accounts in Form No. 1				-

**Notes**

- A Amounts on lines 2-3 reflect data from the 2015 actuarial reports for AEP and KCP&L. These values cannot change absent approval or acceptance by FERC in a separate proceeding.
- B Amounts on line 5 reflect the actual AEP and KCP&L straight-time labor, including both capitalized and expensed labor, loaded for non-productive load. KCP&L's labor is \$243,676,962, as provided on the 2015 FERC Form 1 on page 354.96.d, less \$51,943,652 of labor dollars associated with the Wolf Creek Nuclear Facility.
- C The labor in line 7 is the total labor excluding capitalized labor charged by an AEP affiliate or KCP&L affiliate to the Company in the year.

Attachment 8  
Cost of Debt Prior to Issuing Non-Construction Financing  
Transource Pennsylvania, LLC

This Attachment 8 is to be utilized to determine the cost of debt prior to issuing non-construction financing. Once non-construction financing is issued the cost of debt shall be determined using the methodology described in Note Q on Attachment H-29A.

If construction debt has not or will not be issued when construction starts, a proxy interest rate will be used for the cost of debt, which will be supported in the initial section 205 filing. The proxy interest rate will be entered on line 36 of this attachment.

If construction financing has been obtained, the cost of debt prior to the issuance of non-construction financing shall be based on the terms of the construction financing and determined below. Up-front fees including origination will be amortized and included in the cost of debt.

If construction financing is obtained, all rates, fees and monthly debt balances will be subject to true up pursuant to Attachment 9.

Any hypothetical amounts in a filed template will be removed and replaced with actual amounts in the first year actual construction loans are borrowed or projected to be borrowed without the need for a section 205 filing to modify the template.

Line  
No

1	Interest rate on Construction Debt for Rate Year - Line 19 (g)	6.18%
2	Rate Year Debt Fee expense - Line 35 ( e )	0.19%
3	<b>Total Cost of Debt</b>	<b>6.37%</b>

**Interest Rate Information**

4	Commitment Fee Rate (%)	0.08%
5	Projected Average Drawn Rate for Rate Year (%) - Note A	5.55%

Month During Rate Year		Total Loan Amount (\$000)	Principal Drawn (\$000)	Unutilized Loan Balance (\$000)	Commitment Fee (\$000)	Interest Expense (\$000)	Effective Annual Interest Rate (%)
(a)		(b)	(c)	(d)	(e)	(f)	(g)
6	December Prior Year	154,170	49,500	104,670	6.54	229	
7	January	154,170	49,500	104,670	6.54	229	
8	February	154,170	49,500	104,670	6.54	229	
9	March	154,170	49,500	104,670	6.54	229	
10	April	154,170	49,500	104,670	6.54	229	
11	May	154,170	49,500	104,670	6.54	229	
12	June	154,170	49,500	104,670	6.54	229	
13	July	154,170	49,500	104,670	6.54	229	
14	August	154,170	49,500	104,670	6.54	229	
15	September	154,170	49,500	104,670	6.54	229	
16	October	154,170	49,500	104,670	6.54	229	
17	November	154,170	49,500	104,670	6.54	229	
18	December	154,170	49,500	104,670	6.54	229	
19	Average of the 13 Monthly Balances		49,500		85.04	2,974	6.18%

Example Fee Calculation - All amounts represent actual rate year expenses.

	(a)	(b)	(c)	(d)	(e)	(f)	(g)
		Gross Fee Amount (\$000)	Year Fee Incurred	Fee Amortization period (years)	Rate Year Amortized Fee Amount, col. b / col. d	Prior Years Accumulated Fee Amortization	Unamortized Balance - End of Rate Year
<b>Origination Fees</b>	Rates/Fees						
20	Underwriting Discount			1	-	0	-
21	Arrangement Fee	77	2022	3	26	0	51
22	Upfront Fee	154	2022	3	51	0	103
23	Rating Agency Fee			1	-	0	-
24	Legal Fees			1	-	0	-
25	Other			1	-	0	-
26	Total Issuance Expense / Origination Fees	231			77	-	154
27							
28	<b>Annual Fees</b>						
29	Annual Rating Agency Fee		2023	N/A	-	N/A	N/A
30	Annual Bank Agency Fee	15	2023	N/A	15	N/A	N/A
31	Utilization Fee		2023	N/A	-	N/A	N/A
32	Other Fees			N/A	-	N/A	N/A
33	Total Fees	246			92	-	154
34	13 Month Average Debt balance - Line 19 ( c )				49,500		
35	Rate Year cost of fees				0.19%		
36	Proxy interest rate. Used prior to issuance of construction financing and supported in initial section 205 filing.		2.98%				

**Notes**

A Projected rate will be Average LIBOR for rate year + spread. LIBOR will be updated based on information in the Wall Street Journal as of the 15th day of the month prior to population of this template.

LIBOR	4.67%
Spread	0.88%
Total	5.55%

Attachment 9  
True-up - Construction Financing Cost of Debt  
Transource Pennsylvania, LLC

This Attachment 9 is to be utilized only in the event construction financing has been obtained to compute the actual cost of debt to be included in the return on rate base calculation for the true-up each year prior to the issuance of non-construction financing. Once non-construction financing has been obtained the cost of debt shall be determined using the methodology described in Note Q on Attachment H-29A.

One time up-front debt fees, including origination fees will be amortized and included in the cost of debt.

Any hypothetical amounts in a filed template will be removed and replaced with actual amounts in the first year actual construction loans are borrowed or projected to be borrowed without the need for a section 205 filing to modify the template.

Line  
No.

\$	
	-
	-
	-

1 Long Term Interest and Fees (117, sum of 62.c through 67.c) - Note A

2 Line of Credit Fees (68.c)

3 Total Interest and Fees

13 Month Average Long-Term Debt - Note B

Month During Rate Year		Long Term Debt
(a)		(d)
4	December Prior Year	-
5	January	-
6	February	-
7	March	-
8	April	-
9	May	-
10	June	-
11	July	-
12	August	-
13	September	-
14	October	-
15	November	-
16	December	-
17	Average of the 13 Monthly Balances	-

18 True-Up Cost of Debt (Line 3 / Line 17) #DIV/0!

Notes

- A Long Term debt interest is the sum of Form 1 page 117 lines 62-67.c, with 65-66.c entered as negative numbers. If the Company has any short term debt with associated companies, the interest on that short term debt recorded in Account 430 will be excluded. The portion of interest in Account 430 related to any long term debt to associated companies will be included.
- B Long Term debt balance will reflect the 13 month average of the balances, of which the 1st and 13th are found on page 112 lines 18.c to 21.c in the Form No. 1, the cost is calculated by dividing line 3 by the Long Term Debt balance on line 17.

Attachment 10  
Depreciation Rates  
Transource Pennsylvania, LLC

**INITIAL PROPOSED TRANSMISSION AND GENERAL PLANT DEPRECIATION RATES  
CALCULATED FROM APPALACHIAN POWER COMPANY (WEST VIRGINIA) MORTALITY CHARACTERISTICS  
FROM CASE NO. 14-1151-E-D (NOTE A)**

		Average Service Life (Years)	Iowa Curve	Salvage Factor	Cost of Removal Factor	Net Salvage Factor	Calculated Initial Annual Depreciation Rates (Note B)
<b><u>TRANSMISSION PLANT</u></b>							
351.0	Energy Storage Equipment	15	SQ	5%	5%	0%	6.67%
352.0	Structures & Improvements	62	R4.0	5%	15%	-10%	1.77%
353.0	Station Equipment	45	R1.5	28%	13%	15%	1.89%
354.0	Towers & Fixtures	68	R3.0	25%	35%	-10%	1.62%
355.0	Poles & Fixtures	42	R0.5	5%	20%	-15%	2.74%
356.0	OH Cond. & Devices	64	R3.0	30%	18%	12%	1.38%
357.0	Underground Conduit	50	R2.0	0%	0%	0%	2.00%
358.0	Underground Conductor and Devices	20	L4.0	0%	0%	0%	5.00%
<b><u>GENERAL PLANT</u></b>							
390.0	Structures & Improvements	42	SQ	36%	11%	25%	1.79%
391.0	Office Furniture & Equipment	30	SQ	0%	0%	0%	3.33%
392.0	Transportation Equipment	27	SQ	0%	0%	0%	3.70%
393.0	Stores Equipment	55	SQ	0%	0%	0%	1.82%
394.0	Tools Shop & Garage Equipment	43	SQ	0%	10%	-10%	2.56%
395.0	Laboratory Equipment	37	SQ	0%	0%	0%	2.70%
396.0	Power Operated Equipment	25	SQ	0%	0%	0%	4.00%
397.0	Communication Equipment	24	SQ	0%	1%	-1%	4.21%
398.0	Miscellaneous Equipment	35	SQ	0%	0%	0%	2.86%
<b><u>INTANGIBLE PLANT</u></b>							
303	Miscellaneous Intangible Plant	5					20.00%

Notes

- A The proposed transmission and general plant depreciation rates were determined using the same depreciation study utilized by Appalachian Power Company to develop transmission and general plant depreciation rates that were approved by the Public Service Commission of West Virginia in their order in Case Nos. 14-1152-E-42T and 14-1151-E-D on May 26, 2015.
- B These depreciation rates will not be changed absent a FERC order.

Attachment 11  
Prior Period Adjustments or Corrections  
Transource Pennsylvania, LLC

Line No.	Description	Source	(a) Revenue Impact of Correction	(b) Calendar Year
				2022 Revenue Requirement
1	Filing Name and Date			Rate Formula Template - Attachment H-29A Filed 6/30/2022
2	Original Revenue Requirement			-
3				
4	Equity cap structure correction beginning June 2020			-
5	Description of Correction 2			
6				
7	Total Corrections	Line 4 + 5		-
8				
9	Corrected Revenue Requirement	line 2 + 7		-
10				
11				
12	Total Corrections	Line 7		-
13				
14	Average Monthly FERC Refund Rate	Note A		0.00%
15	Number of Months of Interest	Note B		-
16	Interest on Correction	Line 12 x 14 x 15		-
17				
18	Total Annual Refunds Due to Customers	Line 12+16		-

Notes:

- A The interest rate on corrections will be the average monthly FERC interest rate for the period from the beginning of the year being corrected through the most recent month available at the time the correction is computed and included in an annual filing.
- B The number of months interest due on the correction will be the number of months from the beginning of the year being corrected through June of the year in which the correction will be reflected in rates. In this manner the interest computed will reflect all years prior to when the correction is reflected in rates plus interest on the average unrefunded balance of the correction during the year the correction is reflected in rates.



Attachment 12  
Revenue Credit Detail  
Transource Pennsylvania, LLC

Line No.	(Note 1)		(a) Company Total	(b) Less: Non Transmission	(c ) = (a)- (b) Transmission- related
1	<b>Account 454 - Rent from Electric Property</b>	Source			
2	Joint pole attachments - telephone	Company books	-	-	-
3	Joint pole attachments - cable	Company books	-	-	-
4	Underground rentals	Company books	-	-	-
5	Transmission tower wireless rentals	Company books	-	-	-
6	Other rentals	Company books	-	-	-
7	Other rentals	Company books	-	-	-
8	<b>Account 454 Revenue Credit</b>	Form 1 300.19.b	-	-	-
	<b>Account 456.0 Other Operating Revenues</b>				
9	Other	Company books	-	-	-
10	Other	Company books	-	-	-
11	<b>Account 456.0 Revenue Credit</b>	Form 1 300.21.b	-	-	-
	<b>Account 456.1 Revenues from Transmission of Electricity for Others</b>				
12	PJM NITS	Company books	-	-	-
13	PJM Point to Point	Company books	-	-	-
14	Over/Under recovery deferral	Company books	-	-	-
15	Other PJM revenues	Company books	10,192,167	-	10,192,167
16	Other	Company books	-	-	-
17	Total Per Books	Form 1 330.n	10,192,167	-	10,192,167
18	Less: revenues received pursuant to this Formula Rate	Company books	10,192,167		10,192,167
19	Less: Over/Under recovery deferral	Company books			-
20	<b>Account 456.1 Revenue Credit</b>	(Line 17 - line 18 - line 19)	-	-	-
21	<b>Total 456.0 and 456.1 Revenue Credits</b>	(Line 11 + line 20)	-	-	-

Note 1 All 454, 456.0 and 456.1 revenues will be detailed from Company books and records or FERC Form 1, and additional rows added if necessary. Non-transmission related amounts will be deducted to determine transmission-related amounts. Revenues that are not derived from PJM rates which are based on this transmission formula rate will be included as a revenue credit.

Attachment 13  
Facility Credits under Section 30.9 of the PJM OATT  
Transource Pennsylvania, LLC

Line No.	Source	Amount
1	Facility Credits under Section 30.9 of the PJM OATT	-

Note: Under Section 30.9 of the PJM OATT, a network customer that owns existing transmission facilities that are integrated with the Transmission Provider's Transmission System may be eligible to receive consideration either through a billing credit or some other mechanism. Calculation of any credit under this subsection, pursuant to an approval by FERC for inclusion in this formula rate for collection on behalf of the network customer, shall be addressed in either the Network Customer's Service Agreement or any other agreement between the Parties.