Attachment 6I – Duquesne Formula Rate Update Filing



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

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

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

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

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

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



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,

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			
llocators			
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%
Plant Allocation Factors			
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)	23.29309
		,	
11 Transmission Net Plant		(Line 33)	859,860,034
12 Net Plant Allocator		(Line 11 / Line 8)	23.4370%
lant Calculations			
Plant In Service  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	1,120,204,700
15 Total Transmission Plant In Service	(Note B)	(Line 13 + Line 14)	1,120,204,768
Total Transmission Flant in Service		(Line 13 · Line 14)	1,120,204,700
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)	19.35359
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
Accumulated Depreciation			
22 Transmission Accumulated Depreciation	(Note D)	Attachment 5	222 004 047
22 Transmission Accumulated Depreciation 23 Accumulated Depreciation for Transmission Plant Additions Only for Estimate	(Note B) (Note B)	Attachment 5 Attachment 6	332,904,617
24 Total Transmission Accumulated Depreciation	(Note B)	(Line 22 + Line 23)	332,904,617
OF Assembled Consul Provide to		Attackers and 5	470.040.00
<ul> <li>25 Accumulated General Depreciation</li> <li>26 Accumulated Intangible Depreciation</li> </ul>		Attachment 5	172,843,807
		Attachment 5	283,818,890
27 Accumulated Common Amortization - Electric		Attachment 5	-
28 Common Plant Accumulated Depreciation (Electric Only)		Attachment 5	456,062,606
29 Total Accumulated General, Intangible and Common Depreciation		(Sum Lines 25 to 28)	456,662,696
30 Wage & Salary Allocation Factor 31 General & Common Allocated to Transmission		(Line 5) (Line 29 * Line 30)	19.35359 <b>88,380,30</b> 8
		,	, ,
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
		\	222,500,00

	Accumulated Deferred Income Taxes	(Note R)		
4	ADIT net of FASB 106 and 109		Attachment 1, Col B, Line 9	(174,338,96
5	Accumulated Deferred Income Taxes Allocated To Transmission		Line 34	(174,338,96
c	CWIP for Incentive Transmission Projects			
6	CWIP Balance for Current Rate Year	(Note P)	Attachment 6	7,623,09
7	Total CWIP for Incentive Transmission Projects			7,623,09
8 <b>F</b>	Plant Held for Future Use	(Note C)	Attachment 5	-
-	ransmission O&M Reserves			
9	Total Balance Transmission Related Account 242 Reserves	Enter Negative	Attachment 5	(5,449,326
	Prepayments			
0	Prepayments	(Note A)	Attachment 5	5,207,38
1	Total Prepayments Allocated to Transmission		(Line 40)	5,207,38
	Materials and Supplies			
2	Undistributed Stores Exp	(Note A)	Attachment 5	1,057,91
3	Wage & Salary Allocation Factor		(Line 5)	19.3535
4	Total Transmission Allocated		(Line 42 * Line43)	204,74
5	Transmission Materials & Supplies		Attachment 5	3,427,26
6	Total Materials & Supplies Allocated to Transmission		(Line 44 + Line45)	3,632,00
	Cash Working Capital			
7	Operation & Maintenance Expense		(Line 75)	37,178,12
8	1/8th Rule		x 1/8	12.5000
9	Total Cash Working Capital Allocated to Transmission		(Line 47 * Line 48)	4,647,26
0 <b>T</b>	OTAL Adjustment to Rate Base		(Lines 35 + 37 + 39 + 41 + 46 + 49)	(158,678,54
1 F	Rate Base		(Line 33 + Line 50)	701,181,494

O&M				
	Transmission O&M			
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 56	Plus Net Transmission Lease Payments Transmission O&M	(Note A)	p200.4.c (Lines 52 - 53 + 54 + 55)	11,770,945
50	Transmission O&M		(Lines 52 - 53 + 54 + 55)	11,770,945
	Allocated General & Common Expenses		050	
57	Common Plant O&M	(Note A)	p356	424 220 050
58 59	Total A&G Less PBOP Expense in Acct. 926 in Excess of Allowed Amount		p323.197.b Attachment 5	131,238,958
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	(11010 2)	p323.191.b	527,398
63	Less EPRI Dues	(Note D)	p352-353	168,677
64	General & Common Expenses		(Lines 57 thru 58) - Sum (Lines 59 to 63)	122,792,735
65	Wage & Salary Allocation Factor		(Line 5)	19.3535%
66	General & Common Expenses Allocated to Transmission		(Line 64 * Line 65)	23,764,717
	Directly Assigned A&G			
67	Regulatory Commission Exp Account 928	(Note G)	Attachment 5	-
68	General Advertising Exp Account 930.1	(Note K)	Attachment 5	-
69	Subtotal - Transmission Related	, ,	(Line 67 + Line 68)	
70	Property Insurance Account 924		Line 60	7,007,965
71	General Advertising Exp Account 930.1	(Note F)	Attachment 5	7,007,905
72	Total	(NOTE I)	(Line 70 + Line 71)	7,007,965
73	Net Plant Allocation Factor		(Line 12)	23.4370%
74	A&G Directly Assigned to Transmission		(Line 72 * Line 73)	1,642,459
75	Total Transmission O&M		(Lines 56 + 66 + 69 + 74)	37,178,121
Depre	ciation & Amortization Expense			
	Depreciation & Amortization Expense			
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	Total Transmission Depreciation and Amortization Expense		(Line 76 + Line 76a + Line 77)	37,487,065
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	General Depreciation Allocated to Transmission		(Line 81 * Line 82)	16,290,732
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	Common Depreciation - Electric Only Allocated to Transmission		(Line 86 * Line 87)	-
89	Total Transmission Depreciation & Amortization		(Lines 78 + 83 + 88)	53,777,798
55	- Tallocation Depression of Paris (Leation		(	33,111,130
Taxes	Other than Income			
90	Taxes Other than Income		Attachment 2	1,806,466
91	Total Taxes Other than Income		(Line 90)	1,806,466
	. The care the control of the control of the care the car		\ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \	

	n / Capitalization Calculations			
	Long Term Interest			
92	Long Term Interest	(Note Q)	Attachment 5	63.891.27
93	Amortization of Debt Discount and Expense	(Note Q)	p117.63.c	537,64
)4				
	Amortization of Loss on Reacquired Debt		p117.64.c	1,665,2
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	6,109,9
98	Total Long Term Debt Costs		(Sum lines 92 to 94) - Line 95 - Line 96 + Line 97	72,204,1
99	Preferred Dividends	Enter Positive	p118.29.c	-
	Common Stock			
00	Proprietary Capital		p112.16.c	1,801,821,1
01	Less Accumulated Other Comprehensive Income Account 219		p112.15.c	1,034,7
02	Less Preferred Stock		(Line 110)	1,001,1
103	Less Account 216.1		p112.12.c	
04	Common Stock		(Line 100 - (Sum Lines 101 to 103))	1,800,786,4
105	Capitalization			
105	Long Term Debt		A44	4 505 000 0
06	Bonds		Attachment 5	1,525,000,0
07	Less Loss on Reacquired Debt	Enter Negative		(11,521,5
80	Plus Gain on Reacquired Debt		p113.61.c	-
109	Total Long Term Debt		Sum (Lines 105 to Line 108)	1,513,478,4
10	Preferred Stock		p112.3.c	-
111	Common Stock		(Line 104)	1,800,786,4
112	Total Capitalization		(Sum Lines 109 to 111)	3,314,264,8
	·		,	
13	Debt %		(Line 109 / Line 112)	45.66
14	Preferred %		(Line 110 / Line 112)	0.00
15	Common %	(Note O)	(Line 111 / Line 112)	54.33
116	Debt Cost		(Line 98 / Line 109)	0.04
117	Preferred Cost		(Line 99 / Line 110)	0.04
			,	-
18	Common Cost	(Note J)	10.9% ROE + .5% RTO Adder	0.11
19	Weighted Cost of Debt		(Line 113 * Line 116)	0.02
20	Weighted Cost of Preferred		(Line 114 * Line 117)	-
21	Weighted Cost of Common		(Line 115 * Line 118)	0.06
22	Total Return (R)		(Sum Lines 119 to 121)	0.08
23	Investment Return = Rate Base * Rate of Return		(Line 51 * Line 122)	58,707,8
23	IIIVestilielit Retuili = Rate Base Rate Oi Retuili		(Line 31 Line 122)	30,707,00
omp	osite Income Taxes			
	Income Tax Rates			
24	FIT=Federal Income Tax Rate	(Note I)		21.000
	SIT=State Income Tax Rate or Composite	(110101)		8.990
25	p (percent of federal income tax deductible for state purposes)		Per State Tax Code	0.000
			rei State Tax Code	0.000
26				
26 27	T =1 - {[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)} =			
26 27				
26 27	T =1 - {[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)} =	(Note I)		
26 27 28	T =1 - {[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)} = T/ (1-T)  ITC Adjustment	, ,	Attachment 1	
26 27 28 29	T =1 - {[[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)} = T/ (1-T)  ITC Adjustment Amortized Investment Tax Credit	(Note I) Enter Negative		39.086
26 27 28 29 30	T =1 - {[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)} = T/ (1-T)  ITC Adjustment Amortized Investment Tax Credit 1/(1-T)	, ,	1 / (1 - Line 127)	39.086 - 139.086
26  27  28  29  30  31	T =1 - {[[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)} = T/ (1-T)  ITC Adjustment Amortized Investment Tax Credit 1/(1-T) Net Plant Allocation Factor	, ,		39.086 - 139.086 23.437
126 127 128 129 130 131	T =1 - {[[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)} = T/ (1-T)  ITC Adjustment Amortized Investment Tax Credit 1/(1-T) Net Plant Allocation Factor ITC Adjustment Allocated to Transmission	, ,	1 / (1 - Line 127) (Line 12)	39.086 - 139.086 23.437
125 126 127 128 129 130 131 132	T =1 - {[[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)} = T/ (1-T)  ITC Adjustment     Amortized Investment Tax Credit     1/(1-T)     Net Plant Allocation Factor     ITC Adjustment Allocated to Transmission  Other Income Tax Adjustments	Enter Negative	1 / (1 - Line 127) (Line 12) (Line 129 * (1 + Line 130) * Line 131)	39.086 - 139.086 23.437/
126 127 128 129 130 131	T =1 - {[[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)} = T/ (1-T)  ITC Adjustment     Amortized Investment Tax Credit     1/(1-T)     Net Plant Allocation Factor     ITC Adjustment Allocated to Transmission  Other Income Tax Adjustments	, ,	1 / (1 - Line 127) (Line 12)	28.102 39.086 - 139.086 23.437( - (2,297,2:
126 127 128 129 130 131 132	T =1 - {[[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)} = T/ (1-T)  ITC Adjustment     Amortized Investment Tax Credit     1/(1-T)     Net Plant Allocation Factor     ITC Adjustment Allocated to Transmission  Other Income Tax Adjustments	Enter Negative	1 / (1 - Line 127) (Line 12) (Line 129 * (1 + Line 130) * Line 131)	39.086 - 139.086 23.437/

REVENU	E REQUIREMENT			
S	ummary			
135	Net Property, Plant & Equipment		(Line 33)	859,860,034
136	Adjustment to Rate Base		(Line 50)	(158,678,540
137	Rate Base		(Line 51)	701,181,494
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
141 142	Investment Return Income Taxes		(Line 123)	58,707,886 14,678,671
142	income taxes		(Line 134)	14,078,071
143	Gross Revenue Requirement		(Sum Lines 138 to 142)	166,148,942
Δ	djustment to Remove Revenue Requirements Associated with Excluded Transmission Fac	rilitiae		
144	Transmission Plant In Service	Jiilies	(Line 13)	1,120,204,768
145	Excluded Transmission Facilities (N	Note M)	Attachment 5	_
146	Included Transmission Facilities	<u> </u>	(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	Adjusted Gross Revenue Requirement		(Line 147 * Line 148)	166,148,942
150	Revenue Credits		Attachment 3	2,515,118
151	Net Revenue Requirement		(Line 149 - Line 150)	163,633,824
				,
	et Plant Carrying Charge			
152	Gross Revenue Requirement		(Line 143)	166,148,942
153	Net Transmission Plant		(Line 13 - Line 22)	787,300,151
154 155	Net Plant Carrying Charge Net Plant Carrying Charge without Depreciation		(Line 152 / Line 153) (Line 152 - Line 76) / Line 153	21.1036% 17.2863%
156	Net Plant Carrying Charge without Depreciation, Return, nor Income Taxes		(Line 132 - Line 76) / Line 133 (Line 152 - Line 76 - Line 123 - Line 134) / Line 153	7.9650%
			,	
N	et Plant Carrying Charge Calculation per 100 Basis Point increase in ROE			
157	Gross Revenue Requirement Less Return and Taxes		(Line 143 - Line 141 - Line 142)	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
160 161	Net Transmission Plant  Net Plant Corning Charge per 100 Regio Beint increase in BOE		(Line 13 - Line 22)	787,300,151 21,7767%
162	Net Plant Carrying Charge per 100 Basis Point increase in ROE  Net Plant Carrying Charge per 100 Basis Point increase in ROE without Depreciation		(Line 159 / Line 160) (Line 159 - Line 76) / Line 160	17.9593%
400			, , , , , , , , , , , , , , , , , , ,	
163 164	Net Revenue Requirement True-up amount		(Line 151) Attachment 6	163,633,824
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	Net Zonal Revenue Requirement		Sum (Lines 163 to 166)	166,468,837
N	etwork Zonal Service Rate			
168	1 CP Peak	Note L)	Attachment 5	2,534.00
169	Rate (\$/MW-Year)	•	(Line 167 / Line 168)	65,694.10
170	Network Service Rate (\$/MW/Year)		(Line 169)	65,694.10
1.0			(2.110-100)	33,334.10

#### Notes

- A Electric portion only.
- Excludes leases that are expensed as O&M (rather than amortized). Includes new Transmission plant that is expected to be placed in service in the current calendar year. New Transmission plant expected to be placed in service in the current calendar year that is not included in the PJM Regional Transmission Expansion Plan (RTEP) must be separately detailed on Attachment 6. Lines 14, 23, and 77 refer to Attachment 6, Step 2 in the first year and Step 9 in all subsequent years; line 36 use Step 6 for True Up and Step 9 for Estimate). For the estimate, all rate base items will be calculated based on end of year data, except transmission plant additions, retirements and depreciation will be calculated based on 13 month averages. For the True-up, transmission and distribution plant and the associated depreciation reserve shall be calculated using the average of 13 monthly balances in Attachment 5 and all other rate base items, excluding Cash Working Capital, shall be calculated using beginning and end of year averages in Attachment 5 or Attachment 1. Include on line 36, the 13 monthly average CWIP balance on Attachment 6 for FERC authorized incentive transmission projects shown on Attachment 6.
- C Includes Transmission Portion Only. Only land held for future use that has an estimated in service date within the next ten years may be included.
- D Excludes All EPRI Annual Membership Dues.
- E Includes All Regulatory Commission Expenses.
- F Includes transmission system safety related advertising included in Account 930.1.
- G Includes Regulatory Commission Expenses directly related to transmission service, RTO filings, or transmission siting itemized in Form 1 at 351.h.
- H Reserved for future use.
- 1 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 filling to recover the cost of abandoned plant.

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

A	B End of Year	C Bea of Year	D Average	E Gas. Prod	F Only	G	н	T.
	Total	Total		Or Other Related	Transmission Related	Plant Related	Labor Related	
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	8,083,714	-	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	27,441,052	
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 column H.

  6. Deferred income taxes arise when items are included in calculated in taxely income 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 filling at FERC.

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

	A	В	С	D End of Year for	E	F	G	н	ı
	NOTE: (Schedule Page 110 - 111 Line No. 82)	End of Year Total	Beg of Year Total	Est. Average for Final Total	Gas, Prod Or Other	Only Transmission	Plant	Labor	
	ADIT-190				Related	Related	Related	Related	Justification
	ADI1-190								
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 FASE 109 tem 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 bookhax differences (prior to gross-up) with an offset to regulatory liability account 254. Specific allocation of excess ADIT between transmission and distribution determined by underlying functional records. General plant excess ADIT allocated to transmission using the wage and salary allocator. Transmission excess ADIT agreed to Attachment 9.2. Removed from rate base as a FASB 109 term 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 plan-feated book/tax differences (prior to gross-up) with an offset to regulatory liability account 254. Specific allocation of excess ADT between transmission and distribution determined by underlying functional records. General plant toxess ADIT allocated to distribution using the wage and salary allocator. Removed from rate base as a FASB 109 flem below.
	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 bookhax 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 tem below.
21	Tax Gross-up on deficient ADIT regulatory liability – Transmission non- property-related		_	-		_			Gross-up for income tax due on non-plant transmission-related excess ADIT (line 20). Corresponding amount recorded in account 182.3. Removed from rate base as FASB 109 item below.
22	Vacation Pay	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
	Accrued Pensions	21,135,111	19,372,188	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.

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

Security   19   200									
Basen to June 19,000   34,70	7 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.
Section Research Americation	•								
Section of the content of the cont	1 Tread ve for legacy issues	303,030	304,702	373,200	373,200				-
According   Application   Ap	9 Bad Debt Reserve Amortization	3,127,294	3,171,043	3,149,169	3,149,169				
Embatic National Technologies (Indicational Contents)	0 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
Specification of the Statements	1 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
Contract Internations   Cont	2 Affordable Housing Tax Recapture Bond	-	-	-					Accrued bond expense, tax deduction when paid
Content information	3 Legal Accrual	533,947	221,396	377,672				377,672	Legal reserve expensed for books, tax deduction when paid - relates to all functions
Contract Costine	4 Accrued Misc Reserves	4,227,581	4,243,091	4,235,336				4,235,336	Accrued miscellaneous items included in account 190.
6 Option Colorish	5 Derivative Instruments	_	-	-	_				Unrecognized loss for derivative contracts. Loss recognized for tax when realized.
Contract   Comparing   Lease Right of Use (FOLI)   3.561.500   4.623.728   4.292.473   4	6 Deferred Credits	345,220	332,171	338,696	338,696				
Contract   Comparing   Lease Right of Use (FOLI)   3.561.500   4.623.728   4.292.473   4	7 Other	(1.581.479)	(922 721)	(1 252 100)	(1 252 100)				Includes tax related to transmission revenue to be refunded through future rates
Operating Law Right of Use (RIOL)		(1,001,110)	(==,:=:)	(1,202,1107)	(1,202,100)				
Equation 12	8 Operating Lease Right of Use (ROU)	3,961,820	4,623,126	4,292,473	4,292,473				property occurs.
Issue FIXE 99 Above Test capacitally removed   119,950,100   134,90,240   127,116,270   15,00,100	9 Payroll Tax Deferral	_	-	-					
Issue FIXE 99 Above Test capacitally removed   119,950,100   134,90,240   127,116,270   15,00,100									
Issue FIXE 99 Above Test capacitally removed   119,950,100   134,90,240   127,116,270   15,00,100	0 Subtotal - p234 (Sum line 10 through line 39)	163,199,147	177,762,715	170,480,931	91,403,755		-	33,525,413	
Secretaries					81,631,912	45,551,764	-	-	Includes amounts on Lines 10 – 21.
B					-	-	-		
End of Year Probable Total Tot	3 Total = Line 40 - (Line 42 + Line 41)	38,410,413	38,108,438	38,259,426	9,771,843	-	-	28,487,583	
## Part	A	В	С	End of Year for	E	F	G	н	1
ADIT-282  A Cocclerated Depreciation - Transmission  171,247,097 165,387,881 168,317,399 171,247,097 165,387,881 168,317,399 1		End of Year	Reg of Year		Gas Prod	Only			
A Accelerated Depreciation - Transmission  171,247,097 165,387,681 168,317,389 168,317,317,317,317,317,317,317,317,317,317							Plant	Labor	
Accelerated Depreciation - Transmission  171 247,097 165,387,681 168,317,389 168,317,317,317,317,317,317,317,317,317,317							Related		Justification
A coderated Depreciation - Transmission  171,247,097 165,387,681 166,317,389  168,317,389  168,317,389  168,317,389  168,317,389  168,317,389  168,317,389  168,317,389  168,317,389  168,317,389  168,317,389  168,317,389  171,247,097  185,387,681 166,317,389  188,31	ADIT- 282								
Differences between book and fax basis in distribution/other plant, including capitalization differences between methods and fax basis in distribution/other plant, including capitalization differences between methods and fax basis in distribution/other and differences between methods and fax basis in distribution/other and differences between methods and fax basis in distribution/other and differences between methods and fax basis in distribution/other and differences between methods and fax basis in distribution/other and differences between transmission and distribution using the wage and salary allocator. Remeasurement due to fax law changes (net of subsequent amortization) reflected on line 16.    Septimber 10									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
A B C C D End of Year Total To	4 Accelerated Depreciation - Transmission	171,247,097	165,387,681	168,317,389		168,317,389			
6 Substola-p275	5 Accelerated Depreciation - Distribution/Other	527,443,217	527,079,164	527,261,191	527,261,191				and differences between methods and lives used for accelerated tax depreciation and depreciation use for ratemaking purposes. Specific allocation between transmission and distribution determined by underlying functional records. General plant allocated between transmission and distribution using the wage and salary allocator. Remeasurement due to tax law changes (net of subsequent amortization) ji
Second Compensated   10   10   10   10   10   10   10   1	6 Subtotal - p275	698,690,314	692,466,845	695,578,580	527,261,191	168,317,389			
State   Companies   Companie		-	-	-			-		
A B C End of Year to Fest. Average for Final Total Tot		609 600 314	600 466 84E	60E E70 E00	E27 201 101	160 217 200			
NOTE: Schedule Page No. 112 Line No. 64)  **Part of Year Total Tot	9 TOTAL = EILE 40 - (EILE 46 + EILE 47)	090,090,314	092,400,043	090,070,000	327,201,191	100,317,309			
NOTE: Schedule Page No. 112 Line No. 54)   End of Year Total	A								
ADT-283  ADT-283  ADT-283  ADT-285  ADT		В	С	End of Year for	E	F	G	н	ı
O Amortization Loss on Reacquisition 283 8,262 3,249,189 3,051,407 4,000 the new bond issue for book purposes - relates to all functions. 1 (58,864) 1,022,201 481,669 451,669 451,669 5,000 the new bond issue for book purposes - relates to all functions. 1 (58,864) 1,022,201 481,669 451,669 5,000 the new bond issue for book purposes - relates to all functions. 1 (58,864) 1,022,201 481,669 5,000 the new bond issue for book purposes - relates to all functions. 1 (58,864) 1,000 the new bond issue for book purposes - relates to all functions. 1 (58,864) 1,000 the new bond issue for book purposes - relates to all functions. 1 (58,864) 1,000 the new bond issue for book purposes - relates to all functions. 1 (58,864) 1,000 the new bond issue for book purposes - relates to all functions. 1 (58,864) 1,000 the new bond issue for book purposes - relates to all functions. 1 (58,864) 1,000 the new bond issue for book purposes - relates to all functions. 1 (58,864) 1,000 the new bond issue for book purposes - relates to all functions. 1 (58,864) 1,000 the new bond issue for book purpose - relates to all functions. 1 (58,864) 1,000 the new bond issue for book purpose - relates to all functions. 1 (58,864) 1,000 the new bond issue for book purpose - relates to all functions. 1 (58,864) 1,000 the new bond issue for book purpose - relates to all functions. 1 (58,864) 1,000 the new bond issue for book purpose in book versue to all state basin particles to all functions. 1 (58,864) 1,000 the new bond issue for book purpose - relates to all functions. 1 (58,864) 1,000 the new bond issue for book purpose - relates to all functions. 1 (58,864) 1,000 the new bond is to be purpose to be visually as the new bond issue for book value to the new bond is to be purpose to be visually as the new bond is to be purpose to be visually as the new bond is to be purpose to be visually as the new bond is to be purpose to be visually as the new bond is to be purpose to be visually as the new bond is to be purpose to be visually as the new bond is tob	NOTE: Schedule Page No. 112 Line No. 64)	End of Year	Beg of Year	End of Year for Est. Average for	Gas, Prod Or Other	Only Transmission	Plant	Labor	
Partnership Investments   (58,864)   1,022,201   481,669   Difference in book viewsus tax basis in partnership investments.   2,191,933   44,271,21   3,309,573   Asset to the real regulatory Asset to the rate regulatory asset associated with adoption of FAS 158.   Current year vacadion pay accrual   Compensated Absences   1,759,235   1,637,115   1,698,175		End of Year	Beg of Year	End of Year for Est. Average for	Gas, Prod Or Other	Only Transmission	Plant	Labor	Justification
2 Regulatory Assets 2,191,933 4,427,212 3,309,573 Asset to the regulated capitalization of incurred costs that would otherwise be charge to expense 5,009,741 52,351,718 54,230,460 54,230,460 Sequence with adoption of FAS 158.  4 Comparised Absences 1,759,235 1,637,115 1,999,175 1,999,1	ADIT-283	End of Year Total	Beg of Year Total	End of Year for Est. Average for Final	Gas, Prod Or Other	Only Transmission	Plant Related	Labor	Justification    The cost of bond redemption is deductible currently for tax purposes and is amortized over the life of
Pension Regulatory Asset   56,109,741   52,351,178   54,230,460   54,230,460   Regulatory asset associated with adoption of FAS 158.	ADIT-283  Amortization Loss on Reacquisition	End of Year Total 2,853,625	Beg of Year Total	End of Year for Est. Average for Final	Gas, Prod Or Other Related	Only Transmission	Plant Related	Labor Related	Justification  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.
4 Compensated Absences 1,759,235 1,637,115 1,698,175 Current year vacacilon pay accrual 5 (Dirent Compensated Absences 1,759,235 1,637,115 1,698,175 Current year vacacilon pay accrual 5 (Dirent Compensated Absences Right of Use (ROU) 3,961,820 4,623,125 4,292,473 Asset recognized under ASC 942, not recognized for tax purposes.    Second Compensated Absences Right of Use (ROU) 5,928,635 Current year vacacilon pay accrual 5 (Dirent Compensated Absences Right of Use (ROU) 5,928,635 Current year vacacilon pay accrual 5 (Dirent Compensated Absences Right of Use (ROU) 5,928,635 Current year vacacilon pay accrual 5 (Dirent Compensated Absences Right of Use (ROU) 5,928,635 Current year vacacilon pay accrual 5 (Dirent Compensated Absences Right of Use (ROU) 5,928,635 Current year vacacilon pay accrual 5 (Dirent Compensated Absences Right of Use (ROU) 5,928,635 Current year vacacilon pay accrual 5 (Dirent Compensated Absences Right of Use (ROU) 5,928,635 Current year vacacilon pay accrual 5 (Dirent Year Year Vacacilon pay accrual 5 (Dirent Year Year Year Vacacilon pay accrual 5 (Dirent Year Year Year Year Year Year Year Year	ADIT-283  0 Amortization Loss on Reacquisition 1 Partnership investments	End of Year Total 2,853,625 (58,864)	Beg of Year Total 3,249,189 1,022,201	End of Year for Est. Average for Final 3,051,407 481,669	Gas, Prod Or Other Related	Only Transmission	Plant Related	Labor Related	Justification  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.  Difference in book versus tax basis in partnership investments.
6 Operating Lease Right of Use (ROU) 3,981,820 4,823,125 4,292,473 Asset recognized under ASC 842, not recognized for tax purposes.  8 Ostational - p277 (Form 1-F filer: see note 6, below) 66,817,400 67,310,020 67,063,755 8,063,714 - 3,051,407 55,928,635 (Less FASE 109 Above if not separately removed 1 - 1 (Less FASE 109 Above if not separately rem	ADIT-283  O Amortization Loss on Reacquisition Partnership Investments Regulatory Assets Pension Regulatory Assets	2,853,625 (58,864) 2,191,933 56,109,741	3,249,189 1,022,201 4,427,212 52,351,178	End of Year for Est. Average for Final 3,051,407 481,669 3,309,573 54,230,460	Gas, Prod Or Other Related	Only Transmission	Plant Related	Labor Related	Justification  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.  Difference in book versus tax basis in partnership investments.  Asset due to rate regulated capitalization of incurred costs that would otherwise be charge to expense. Regulatory asset associated with adoption of FAS 152 or
7 8 8 9 9 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	ADIT-283  O Amoritization Loss on Reacquisition 1 Partnership Investments 1 Regulatory Assets 3 Pension Regulatory Asset 4 Compensated Absences	2,853,625 (58,864) 2,191,933 56,109,741	3,249,189 1,022,201 4,427,212 52,351,178	End of Year for Est. Average for Final 3,051,407 481,669 3,309,573 54,230,460	Gas, Prod Or Other Related	Only Transmission	Plant Related	Labor Related	Justification  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.  Difference in book versus tax basis in partnership investments.  Asset due to rate regulated capitalization of incurred costs that would otherwise be charge to expense. Regulatory asset associated with adoption of FAS 150.
S   Subtolal - 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   (Less FASE 109 Above if not sparately removed   1   (Less FASE 109 Above if not sparately re	ADIT-283  O Amortization Loss on Reacquisition Partnership Investments 2 Requisitory Assets 3 Pension Requisitory Asset 4 Compensated Absences 5 Other	End of Year Total  2,853,625 (58,864) 2,191,933 56,109,741 1,759,235	3,249,189 1,022,201 4,427,212 52,351,178 1,637,115	End of Year for Est. Average for Final  3,051,407  481,669 3,309,573 54,230,460 1,698,175	Gas, Prod Or Other Related 481,669 3,309,573	Only Transmission	Plant Related	Labor Related	Justification  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.  Difference in book versus tax basis in partnership investments. Asset due to rate regulated capitalization of incurred costs that would otherwise be charge to expense. Regulatory asset associated with adoption of FAS 158.  Current year vacation pay accrual
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 0 Less FASE 109 Above if not separately removed	ADIT-283  O Amoritization Loss on Reacquisition 1 Partnership Investments 1 Regulatory Assets 3 Pension Regulatory Asset 4 Compensated Absences 5 Other 6 Operating Lease Right of Use (ROU)	End of Year Total  2,853,625 (58,864) 2,191,933 56,109,741 1,759,235	3,249,189 1,022,201 4,427,212 52,351,178 1,637,115 - 4,623,125	End of Year for Est. Average for Final  3,051,407  481,669 3,309,573 54,230,460 1,698,175	Gas, Prod Or Other Related 481,669 3,309,573	Only Transmission	Plant Related	Labor Related	Justification  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.  Difference in book versus tax basis in partnership investments. Asset due to rate regulated capitalization of incurred costs that would otherwise be charge to expense. Regulatory asset associated with adoption of FAS 158.  Current year vacation pay accrual
Less FAS8 109 Above if not sparately removed   -	ADIT-283  O Amortization Loss on Reacquisition Partnership Investments Regulatory Assets Regulatory Assets Pension Regulatory Asset Compensated Absences Other Operating Lease Right of Use (ROU)	End of Year Total  2,853,625 (58,864) 2,191,933 56,109,741 1,759,235	3,249,189 1,022,201 4,427,212 52,351,178 1,637,115 - 4,623,125	End of Year for Est. Average for Final  3,051,407  481,669 3,309,573 54,230,460 1,698,175	Gas, Prod Or Other Related 481,669 3,309,573	Only Transmission	Plant Related	Labor Related	Justification  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.  Difference in book versus tax basis in partnership investments. Asset due to rate regulated capitalization of incurred costs that would otherwise be charge to expense. Regulatory asset associated with adoption of FAS 158.  Current year vacation pay accrual
	ADIT-283  O Amortization Loss on Reacquisition Partnership Investments Regulatory Assets 3 Pension Regulatory Assets 4 Compensated Absences 5 Other 6 Operating Lease Right of Use (ROU) 7	2.853.625 (58.864) 2.191,933 56.109.741 1,759.235	Beg of Year Total 3,249,189 1,022,201 4,427,212 52,351,715 1,637,115	End of Year for Est. Average for Final 3,051,407 481,669 3,309,573 54,230,460 1,698,175 -4,292,473	Gas, Prod Or Other Related 481,669 3,309,573 4,292,473	Only Transmission Related	Plant Related	Labor Related 54,230,460 1,698,175	Justification  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.  Difference in book versus tax basis in partnership investments. Asset due to rate regulated capitalization of incurred costs that would otherwise be charge to expense. Regulatory asset associated with adoption of FAS 158.  Current year vacation pay accrual
2 [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	ADIT-283  O Amoritization Loss on Reacquisition Partnership Investments Regulatory Assets Services Regulatory Assets Occuprented Absences 5 Other G Operating Lease Right of Use (ROU)  7 8 9 Subtotal - p277 (Form 1-F filer: see note 6, below) Uses FASS 109 Above if not sparately removed	2.853.625 (58.864) 2.191,933 56.109.741 1,759.235	Beg of Year Total 3,249,189 1,022,201 4,427,212 52,351,715 1,637,115	End of Year for Est. Average for Final 3,051,407 481,669 3,309,573 54,230,460 1,698,175 -4,292,473	Gas, Prod Or Other Related 481,669 3,309,573 4,292,473	Only Transmission Related	Plant Related	Labor Related 54,230,460 1,698,175	Justification  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.  Difference in book versus tax basis in partnership investments. Asset due to rate regulated capitalization of incurred costs that would otherwise be charge to expense. Regulatory asset associated with adoption of FAS 158.  Current year vacation pay accrual
	ADIT-283  O Amortization Loss on Reacquisition 1 Partnership Investments 2 Requisitory Assets 3 Pension Requisitory Asset 4 Compensated Absences 5 Other 6 Operating Lease Right of Use (ROU) 7 8 9 Judiolal-p277 (Form 1-F filer: see note 6, below) 1 Less FASS 109 Above I'nd separately removed 1 Less FASS 109 Above I'nd separately removed	End of Year Total  2,853,625 (58,864) 2,191,933 56,109,741 1,759,235 3,961,820	3,249,189 1,022,201 4,427,212 52,351,178 1,637,115 67,310,020	End of Year for Est. Average for Final  3.051.407 481.669 3.309.673 54.203.060 1.698.175 4.292.473	Gas, Prod Or Other Related 481.669 3,309,573 4,292,473	Only Transmission Related	Plant Related 3,051,407	Labor Related 54,230,460 1,698,175	Justification  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.  Difference in book versus tax basis in partnership investments. Asset due to rate regulated capitalization of mourred costs that would otherwise be charge to expense. Regulatory asset associated with adoption of FAS 158.  Current year vacation pay accrual

#### ADITC-255

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

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

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

Other Taxes	FERC Form No Page 263 Col (i)	o. 1	Allocator	Allocated Amount	
Plant Related		G	Gross Plant	Allocator	
1 PA Capital Stock Tax	line 15	-			
2 Real Estate	line 33	659,361		659,36	
3 PA PURTA	line 13	1,224,713	00.00000/	1,224,713	3
4 Total Plant Related Sum of line 1 through	line 3	1,884,074	23.2930%	\$ 438,857	
		Waq	ges & Salary	/ Allocator	
5 Federal Unemployment	line 4	33,716		33.716	6
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		204,59	
9 Total Labor Related Sum of line 5 through	line 8	7,066,458	19.3535%	\$ 1,367,608	
Other Excluded			All other		
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	8
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	2
18 WV Franchise	line 26	-			
19 WV Income	line 27	-			
20 Gross Receipts	line 32	-			
21 Total Excluded		62,705,676	0.00%		
22 Total (line 4 + line 9 + line 21		71,656,208		\$ 1,806,466	
23 Total 'Other' Taxes included on p.114.14c	_	71,656,208		71,656,208	8

### Criteria for Allocation:

Difference (line 23-line 22) Note E

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

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

#### Account 454 - Rent from Electric Property

1 Rent from FERC Form No. 1 - Note 8 2 Rent from Electric Property - Transmission Related (Notes 3 & 8)		10,681,542 294,428
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)		-
<ul><li>13 Revenues from Directly Assigned Transmission Facility Charges (Note 2)</li><li>14 Rent or Attachment Fees associated with Transmission Facilities (Note 3)</li></ul>		288,000
14 Rent of Attachment Fees associated with Halismission 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		294,428
revenues entered here		·
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.

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

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

Account 454	Include	Exclude
Joint pole attachments - telephone	-	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		
Total	1,627,331	88,590,255

16,167,785

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

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

В	100 Basis Point increase in ROE			1.00%
	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	0.0892
12		(Line 51 * Line 122)	Line 11 * Line 1	62,517,715
Compo	site 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 sta	ite 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%
	ITC Adjustment			
18	Amortized Investment Tax Credit; enter negative	Attachment 1	Appendix A, Line 129	-
19	1/(1-T)	1 / (1 - Line 127)	Appendix A, Line 130	139.09%
20	Net Plant Allocation Factor	(Line 12)	Appendix A, Line 131	23.4370%
21	ITC Adjustment Allocated to Transmission	(Line 129 * (1 + Line 130) * Line 131)	Appendix A, Line 132	-
	Other Income Tax Adjustments			
21a	Other Income Tax Adjustments	Appendix A, (Note S)	Appendix A, Line 132a	(2,297,231)
22	Income Tax Component = CIT=(T/1-T) * Investment	t Return * (1-(WCLTD/R)) =	Line 17*Line 12*(1-(Line 8/Line 11))	18,465,016

23

Total Income Taxes

(Line 132 + Line 132a + Line 133)

Duquesne Light Company Page 13 of 34

#### Plant in Service Worksheet Calculation of Transmission Plant In Service Source Balance For True up Balance for Estimate For 2022 For 2023 p206.58.b 1 102 624 428 December 1,104,230,889 January February March April May June July August Company Records Company Records Company Records For 2023 For 2023 1,105,604,625 1,106,297,377 Company Records Company Records For 2023 For 2023 For 2023 For 2023 For 2023 1,104,614,314 1,119,558,491 1,118,390,964 Company Records Company Records Company Records 1,119,848,892 1,122,282,730 September October Company Records Company Records For 2023 For 2023 1,125,676,152 1,130,051,234 November Company Records For 2023 1,137,246,967 p207.58.g For 2023 1,166,234,923 1,166,234,923 December 13 Transmission Plant In Service 1,120,204,768 1,166,234,923 Calculation of Distribution Plant In Service Source p206.75.b Company Records For 2022 For 2023 For 2023 For 2023 3,434,001,208 3,438,170,213 December January February March Company Records Company Records 3,466,942,874 3,479,419,051 April May June July August September October November 3,496,495,964 3,503,326,597 3,523,977,968 Company Records Company Records For 2023 Company Records Company Records Company Records 3,549,937,921 3,593,363,023 Company Records 3,609,669,308 Company Records Company Records 3,642,917,179 3,680,387,805 December p207.75.g For 2023 3,709,851,941 3,709,851,941 Distribution Plant In Service 3,548,343,158 3,709,851,941 Calculation of Intangible Plant In Service Source p204.5.b For 2022 404,105,291 December December Intangible Plant In Service p205.5.g 429,897,522 417,001,407 429,897,522 429,897,522 For 2023 Calculation of General Plant In Service Source p206.99.b For 2022 402,236,770 December 426,922,336 414,579,553 December General Plant In Service p207.99.g For 2023 426,922,336 16 426,922,336 Source p204.46b Calculation of Production Plant In Service December January February March For 2022 For 2023 Company Records Company Records Company Records For 2023 For 2023 April May June July August September Company Records Company Records Company Records For 2023 For 2023 For 2023 For 2023 Company Records Company Records Company Records For 2023 October Company Records For 2023 November Company Records For 2023 p205.46.g December For 2023 Production Plant In Service Calculation of Common Plant In Service Source p356 For 2022 December (Electric Portion) December (Electric Portion) Common Plant In Service p356 For 2023 Total Plant In Service Sum of averages above 5,500,128,886 5,732,906,722

#### Accumulated Depreciation Worksheet

Accumulated	d Depreciation Worksheet				
	Attachment A Line #s, Descriptions, Notes, Form	*			Details
	Calculation of Transmission Accumulated Depreciation	Source			p Balance for Estimate
	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 Company Records	For 2023 For 2023	327,766,454 330,760,582	
	April May	Company Records	For 2023	330,760,562	
	June	Company Records	For 2023	331,879,648	
	July	Company Records	For 2023	334,064,979	
	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	
22	Transmission Accumulated Depreciation			332,904,617	7 343,172,391
		_			
	Calculation of Distribution Accumulated Depreciation	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 May	Company Records Company Records	For 2023 For 2023	1,030,263,818 1,035,368,781	
	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	
	Distribution Accumulated Depreciation			1,041,752,444	1,077,061,430
		_			
	Calculation of Intangible Accumulated Depreciation	Source			
	December	Prior year p200.21.c	For 2022	280,681,159	
	December	p200.21c	For 2023	286,956,620	
26	Accumulated Intangible Depreciation			283,818,890	286,956,620
	Calculation of General Accumulated Depreciation	Source			
	December	Prior year p219	For 2022	166,371,951	
	December	p219.28	For 2023	179,315,662	2 179,315,662
25	Accumulated General Depreciation			172,843,807	7 179,315,662
	Coloulation of Production Assumulated Depresention	Course			
	Calculation of Production Accumulated Depreciation	Source	E 0000		
	December	Prior year p219	For 2022	-	
	January	Company Records Company Records	For 2023 For 2023	-	
	February March	Company Records 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	-	· · · · · · · · · · · · · · · · · · ·
	Production Accumulated Depreciation			-	
	Calculation of Common Assumulated Dayresistian	Source			
	Calculation of Common Accumulated Depreciation	p356	E 0000		
	December (Electric Portion)		For 2022	-	
	December (Electric Portion)	p356	For 2023	-	<u> </u>
28	Common Plant Accumulated Depreciation (Electric Only)			-	
7	Total Accumulated Devraciation	Cum of ourrages about		1,831,319,757	7 1.886,506,102
	Total Accumulated Depreciation	Sum of averages above		1,031,319,757	1,000,000,102

Flectric / Non-electric Cost Support

section Non-electric Cost Support		Form 1 Amount	Electric Portion	Non-electric Portion	Details
Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions		Form I 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	p336.1d&e	57,125,221	57,125,221		
34 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	E End of Year	and 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

	Expensed Lease in Form 1
Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions	Form 1 Amount CWIP In Form 1 Amount 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) Account 926 (Carrent Year) Change in PBOP Expense	p323.187.b	18,274,121 12,921,478 (5,352,643)	1,888,149 974,647 (913,502)	16,385,972 11,946,831 (4,439,141)	
Calculation of allowed increase in PBOP expense recorded in Acct. 926 (increase not to cause more than \$.05kW/Mo in zonal rate):  1. Allowed Change in Rate (5kW/mo)  2. Divide zonal rate a Appendix A, line 168 by 1000 and by 12 =  3. Multiply Transmission Net Revenue Requirement (Appendix A, line 165) by ratio of line 1 over line 2.  4. Divide line 3 by the wage & salary allocator (Appendix A, line 5)  5. Subtract line 4 from the Change in PBOP expense shown above  6. Enter the result at line 5 on Appendix A, line 62 QNLY if it is positive; otherwise enter zero  Less PBOP Expense in Acct. 926 in Excess of Allowed Amount	0.05 5 1,520,400 7,855,935 This is the increase in PBOF (8,769,437)	expense permitted in the current year.			

EPRI Dues Cost Support

EFRI 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
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 & Line & Descriptions Notes Form 1 Page &s and instructions

Form 1 Amount

Attachment A Line #5, Descriptions, Notes, 1 offir 11 age #5 and instructions		Tomi Pamount our	ory monarcu	outery restauce	Details
Directly Assigned A&G					
68 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 E	Education & Outreach	Other	Details
Directly Assigned A&G					
68 General Advertising Exp Account 930.1	p323.191.b	527,398	-	527,398	None

Excluded Plant Cost Support

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

#### Transmission Related Account 242 Reserves

			_				
Attachment A Line #s. Des	criptions, Notes, Form 1 Page #s and Instructions	Beg of year	End of Year	d of Year for Est. Average for Final	Allocation	Trans Ritd	Details
Transmission Related Account 242 Reserves (exclude current year environment			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	

				d of Year for Est. Average			
Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions		Beg of year	End of Year	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	
Other	PA PUC Assessments	1,512,114	1,302,139	1,407,127	0.000%	-	
Plant Related	Property insurance	4,514,394	5,709,819	5,112,107	23.437%	1,198,126	
		32,273,396	22,196,887	27,235,142		5,207,384	

Materials & Supplies

			End	of Year for Est. Average
Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions	<b>S</b>	Beg of year	End of Year	for Final
Assigned to O&M	p227.6	890,943	1,224,886	1,057,915
Stores Expense Undistributed	p227.16	-	-	-
42 Undistributed Stores Exp		890,943	1,224,886	1,057,915
45 Transmission Materials & Supplies	p227.8	1,858,924	4.995.602	3,427,263
45 Fransmission Materials & Supplies	p227.8	1,808,924	4,995,002	0,427,200

Adjustments to Transmission O&M

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

Facility Credits under Section 30.9 of the PJM OATT

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

PJM Load Cost Support

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

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

Other Income Tax Adjustments

	Attachment A Line #s, Descriptions, Not	es, Form No. 1 Page #s and Instructions		Total
_	Amortization of Deficient or (Excess) Accumulated Deferred Income Taxes	Appendix A (Note S)	Attachment 9.1, Column E, Line 7	(2,297,231)
132a	Toal Other Income Tax Adjustments			(2,297,231)

Cost of Long Term Debt

Cost of Long	Term Debt						
		Attachment A Line #s, Descriptions,	Notes, Form 1 Page #s and Instructions				
92 105	Term Interest Long Term Interest Long Term Debt		Total Column F below Total Column E below		Amount 63,891,276 1,525,000,000		
		A	В	С	D	E	F
Act	List all Bonds in Accounts 221 thru 224		Principle	Outstanding	Months Outstanding	Weighted Outstanding (C*D/12)	Interest
22	1 4.97% 1st Mort Bond due 11/14/2043		160,000,000	160,000,000	12	160,000,000	7,954,155
22	1 4.76% 1st Mort Bond due 02/03/2042		200,000,000	200,000,000	12	200,000,000	9,522,572
22	1 5.02% 1st Mort Bond due 02/04/2044		45,000,000	45,000,000	12	45,000,000	2,259,611
22	1 5.12% 1st Mort Bond due 02/04/2054		85,000,000	85,000,000	12	85,000,000	4,353,181
22	1 3.78% 1st Mort Bond due 03/02/2045		100,000,000	100,000,000	12	100,000,000	3,781,023
22	1 3.93% 1st Mort Bond due 03/02/2055		200,000,000	200,000,000	12	200,000,000	7,862,127
22	1 3.93% 1st Mort Bond due 07/15/2045		160,000,000	160,000,000	12	160,000,000	6,289,701
22	1 3.82% 1st Mort Bond due 10/03/2047		60,000,000	60,000,000	12	60,000,000	2,292,620
22	1 3.89% 1st Mort Bond due 02/01/2048		60,000,000	60,000,000	12	60,000,000	2,334,631
22	1 4.04% 1st Mort Bond due 02/01/2058		125,000,000	125,000,000	12	125,000,000	5,051,362
22	1 3.11% 1st Mort Bond due 05/05/2050		200,000,000	200,000,000	12	200,000,000	6,221,679
22	1 4.59% 1st Mort Bond due 08/03/2052		130,000,000	130,000,000	12	130,000,000	5,968,614
224	4						
224	4						
224	4						
224	4						
224	4						
224	4						
224	4						
224	4						
224							
224	4						
224	4						
224	4						
	Total					1,525,000,000	63,891,276
	Note: The amount outstanding for debt retire	d during the year is the outstanding amount a	s of the last month it was outstanding.				

Exec Summary

Step

Mort

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

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

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

April Year 2 TO estimates all transmission Cap Adds, Retirements, CVIVP and associated depreciation for Year 2 based on Months expected to be in service and monthly CWIP balances in Year 2.

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

April Year 3 Reconciliation - TO calculates the true up amount by subtracting the results of Step 6 by Step 3.

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).

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).

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.

Year 3 Results of Step 9 points effect for the Rate Year 2.

#### Reconciliation details

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

Sev Rev Req based on Year 1 data Must run Appendix A to get this number (without any cap adds in line 21) of Appendix A

2 April Year 2 TO estimates all transmission Cap Adds, Retirements, CWIP and associated depreciation for Year 2 based on Months expected to be in service and monthly CWIP balances in Year 2.

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)	(O)	(P)	(Q)	(R)	(S)	(T)	(U)	(V)	(W)	(X)	(Y)	(Z)	(AA)	(AB)	(AC)
Other Project	ct Other Retirements	Project X CWIP	Project X PIS	Project X Retirements	Brady PIS	Brady Retirements	Brady CWIP	Allegheny S5 PIS	Allegheny S5 Retirements	Beaver Valley w/o B3015.2 PIS	Beaver Valley w/o B3015.2 Retirements	Beaver Valley w/o B3015.2 CWIP	Dravosburg-Elrama w/o B3012.2 PIS	Drovosburg-Elrama w/o B3012.2 Retirements	Dravosburg-Elrama w/o B3012.2 CWIP	B3012.2 PIS	B3012.2 Retirements	B3012.2 CWIP	B3015.2 PIS	B3015.2 Retirements	B3015.2 CWIP	B1969 PIS	B1969 Retirements	BI-Carson Cheswick CWIP	BI-Carson Cheswick PIS	BI-Carson Cheswick Retirements	B2689.1/B2689.2 PIS	B2689.1/B26 Retiremen
-	-			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
-				-	-	-	-	-	-	-	-	-		-	-	-	-	-	-		-		-			-		
-	-			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
-	-			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
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13 month avg of new plant additions = Col AD + Col AF + Col AG + Col AI + Col AJ + Col AL + Col AN + Col AP + Col AR + Col AT + Col AV goes to line 14 of the formula
 goes to line 36 of the formula 13 month avg of current year changes to CWIP = Col AE + Col AH + Col AK + Col AM + Col AO + Col AQ + Col AS (AY) = AW \* AX (AZ) (BA) = AF (BB) (BC) = BA \* BB (BD) (BE) = AG (BF) (BG) = BE \* BF (BH)

	(AVV) = AD	(AX)	(AY) = AW - AX	(AZ)	(BA) = AF	(BB)	(BC) = BA - BB	(BD)	(BE) = AG	(BF)	(BR) = BF - BF	(BH)	(BI) = AI	(BJ)	(BK) = BI - BJ	(BL)	(BM) = AJ	(BN)	(BO) = BM - BN	(BP)	(BQ) = AL (BR)	(B)	(s) = BQ · BR (i	31)	(BU) = AN	(BV)	(BM) = BO - BA (	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	5 Composite Trans Deprec Rate	Depreciation Expense	Accum Deprec	Beaver Valley PIS	y Composite Trans Deprec Rate	Depreciation Expense	Accum Deprec	Dravosburg-Elrama Compo PIS Dep	osite Trans	Depreciation Expense	Accum Deprec	B3012.2 PIS	Composite Trans Deprec Rate	Depreciation Expense	Accum Deprec	B3015.2 PIS
DEC	0	0.22%		-	-	0.229	6		-	0.22%			-	0.22%	6		-	0.22%				0.22%			-	0.22%			-
Jan	0	0.22%	-	-	-	0.229	6 -	-	-	0.22%	-	-	-	0.22%	6 -		-	0.22%		-	-	0.22%	-	-	-	0.22%	-	-	-
Feb	0	0.22%	-	-	-	0.229	6 -	-	-	0.22%	-	-	-	0.22%	6 -		-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-
Mar	0	0.22%		-	-	0.229		-	-	0.22%		-	-	0.22%			-	0.22%	-	-	-	0.22%	-	-	-	0.22%		-	-
Apr	0	0.22%		-	-	0.229	6 -	-	-	0.22%	-	-	-	0.22%		-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%		-	-
May	0	0.22%		-	-	0.229		-	-	0.22%		-	-	0.22%		-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%		-	-
Jun	0	0.22%	-	-	-	0.229		-	-	0.22%	-	-	-	0.22%		-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%		-	-
Jul	0	0.22%	-	-	-	0.229	6 -	-	-	0.22%	-	-	-	0.22%	6 -		-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-
Aug	0	0.22%	-	-	-	0.229	6 -	-	-	0.22%	-	-	-	0.22%	6 -	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-
Sep	0	0.22%	-	-	-	0.229		-	-	0.22%		-	-	0.22%	6 -	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%		-	-
Oct	0	0.22%	-	-	-	0.229	6 -	-	-	0.22%	-	-	-	0.22%		-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-
Nov	0	0.22%	-	-	-	0.229	6 -	-	-	0.22%	-	-	-	0.22%	6 -	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-
Dec	0	0.22%		-		0.229	6 -	-	-	0.22%	-			0.22%	6 -		-	0.22%		-	-	0.22%	-		-	0.22%			
Total			_	_			_	-			-	-			_	_			_				_	_			-	_	

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

(45)	(45)	(4.5)	(4.0)	(410	(40)	44.0	(110)	(41)		(***)	(4.0)	(4.5)	(10)	(45)	(40)	(47)	(410)	(4) 0
Accumulated	(AE)	(AF)	(AG)	(AH)	(AI)	(AJ)	(AK)	(AL)	(AM)	(AN)	(AU)	(AP)	(AQ)	(AK)	(AS)	(A1)	(AU)	(AV)
Other Project		Project X PIS	Brady PIS	Brady CWIP	Allegheny S5 PIS	Beaver Valley w/o B3015.2 PIS	Beaver Valley w/o B3015.2 CWIP	Dravosburg- Elrama w/o B3012.2 PIS	Drovosburg- Elrama w/o B3012.2 CWIP	B3012.2 PIS	B3012.2 CWIP	B3015.2 PIS	B3015.2 CWIP	B1969 PIS	BI-Carson Cheswick CWIP	BI-Carson Cheswick PIS	BI-Carson Cheswick Retirements	B2689.1/B2689.2 PIS
-	-	-	-	-	-		-		-		-			-			-	-
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
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(BZ)	(CA) = BY * BZ	(CB)	(CD) = AR	(CE)	(CF) = CD * CE	(CG)	(CH) = AT BI-Carson	(CI)	(CJ) = CH * CI	(CK)	(CL) = AV	(CM)	(CN) = CL * CM	(CO)
Composite Trans	Depreciation	Accum	B1969	Composite Trans	Depreciation	Accum	Cheswick	Composite Tran	Depreciation	Accum	B2689.1/B2689.2	Composite Tra	Depreciation	Accum
Deprec Rate	Expense	Deprec	PIS	Deprec Rate	Expense	Deprec	PIS	Deprec Rate	Expense	Deprec	PIS	Deprec Rate	Expense	Deprec
0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-		0.22%		-
0.22%	-	-	-	0.22%	-	-	-	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%	-	-
	-	-			-					-			-	-

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

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

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

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

June Year 2 Results of Step 3 go into effect.

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

Rev 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.

(C) (D) (E) (F) (G) (H) (I)

Dec	Other Project PIS	Other Retirements	Project X CWIP	Project X PIS	Project X Retirements	Brady PIS	Brady Retirements	Brady CWIP	Allegheny S5 PIS	Allegheny S5 Retirements	Beaver Valley w/o B3015.2 PIS	Beaver Valley w/o B3015.2 Retirements	Beaver Valley w/o B3015.2 CWIP	Dravosburg-Elrama w/o B3012.2 PIS	Drovosburg-Elrama w/o B3012.2 Retirements	Dravosburg-Eirama w/o B3012.2 CWIP	B3012.2 PIS	B3012.2 Retirements	B3012.2 CWIP	B3015.2 PIS	B3015.2 Retirements	B3015.2 CWIP	B1969 PIS	B1969 Retirements	BI-Carson Cheswick BI-C CWIP	Carson Cheswick PIS	BI-Carson Cheswick Retirements	B2689.1/B2689.2 PIS	B2689.1/B2689.2 Retirements
Jan	1,642,816	(36,351)		-	-	-	-	-	-		-	-	-	0	-	-	-	-	-	-	-	-	-	-	(8,158)	4	-	- 1	-
Feb	1,372,772	(1,118)	-	-	-	-	-	-	-	-	(2)	-	-	2,083	-	-	-	-	-	-	-	-	-	-	30,643	-	-	- 1	-
Mar	735,355	(294,120)		-	-	-	-	-	-		-	-	-		-	-	-	-	-	-	-	-	-	-	22,301	4	-	- 1	-
Apr	(1,673,732)	(9,330)			-	-	-	-					-			-				-	-	-		-	13,892				-
May	15,012,845	(59,440)			-	-	-	-			(1,434)		-	(7,794)		-				-	-	-		-	22,902				-
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			- 1	-
Sep	3,037,110	(34,202)			-	-	-	-					-	390,515		-				-	-	-		-	1,525,367			- 1	-
Oct	4,396,335	(21,253)			-	-	-	-					-			-				-	-	-		-	1,166,580				-
Nov	7,512,970	(317,313)			-	-	-	-			76		-			-				-	-	-		-	105,017				-
Dec	29,280,740	(292,785)			-	-	-	-					-			-				-	-	-		-	(110,477)			- 1	-
Total	66,454,107	(3,612,235)	-	-		-	-	-	-	-	(1,360)	-	-	518,469	-	-	-	-	-	-	-	-	-	-	5,241,661	-			

(K) (L)

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 N + Col D + Col T + Col W + Col Z + Col AB 68,971,216

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 (I	BH)	(BI) = AI	(BJ)	(BK) = BI * BJ	(BL)	(BM) = AJ	(BN)	(BO) = BM * BN	(BP)	(BQ) = AL	(BR)	(BS) = BQ * BR (	BT)	(BU) = AN	(BV)	(BW) = BU * BV	(BX)	(BY) = AP
	Total Other	Composite Trans	Depreciation	Accum Deprec	Total Project X	Composite Trans	Depreciation	Accum	Total Brady	Composite Trans	Depreciation	Accum	Allegheny S5	Composite Trans	Depreciation	Accum	Beaver Valley	Composite Trans	Depreciation	Accum	Dravosburg-Elrama	Composite Trans	Depreciation	Accum	B3012.2	Composite Trans	Depreciation	Accum	B3015.2
	Project PIS	Deprec Rate	Expense		PIS	Deprec Rate	Expense	Deprec	PIS	Deprec Rate	Expense	Deprec	PIS	Deprec Rate	Expense	Deprec	w/o 3015.5 Pl	S Deprec Rate	Expense	Deprec	w/o B3012.2 PIS	Deprec Rate	Expense	Deprec	PIS	Deprec Rate	Expense	Deprec	PIS
DEC		0.22%	-	-	262,950,645	0.229	578,491	89,224,319	155,913,693	0.22%	343,010	36,950,222	3,158,242	0.22%	6,94	8 937,66	4 17,700,663	0.22%	38,941	1,094,734	8,297,048	0.22%	18,254	351,537	-	0.229	-		5,338,712
Jan	1,606,466	0.22%	3,534	3,534	262,950,645	0.229	578,491	89,802,811	155,913,693	0.22%	343,010	37,293,232	3,158,242	0.229	6,94	8 944,61	3 17,700,663	0.22%	38,941	1,133,675	8,297,048	0.22%	18,254	369,791	-	0.229	-		5,338,712
Feb	2,978,120	0.22%	6,552	10,086	262,950,645	0.229	578,491	90,381,302	155,913,693	0.22%	343,010	37,636,243	3,158,242	0.22%	6.94	8 951,56	17,700,661	0.22%	38,941	1,172,617	8,299,131	0.22%	18,258	388,049	-	0.229	-		5,338,712
Mar	3.419.355	0.22%	7.523	17.609	262.950.645	0.229	578.491	90.959.794	155.913.693	0.22%	343.010	37.979.253	3.158.242	0.22%	6.94	8 958.50	9 17,700,661	0.22%	38.941	1.211.558	8.299.131	0.22%	18.258	406.307		0.229			5.338.712
Apr	1,736,292	0.22%	3,820	21,429	262,950,645	0.229	578,491	91,538,285	155,913,693	0.22%	343,010	38,322,263	3,158,242	0.22%	6.94	8 965,45	7 17,700,661	0.22%	38,941	1,250,499	8,299,131	0.22%	18,258	424,565	-	0.229	-		5,338,712
May	16,689,697	0.22%	36,717	58,146	262,950,645	0.229	578,491	92,116,776	155,913,693	0.22%	343,010	38,665,273	3,158,242	0.229	6,94	8 972,40	17,699,227	0.22%	38,938	1,289,438	8,291,337	0.22%	18,241	442,806	-	0.229			5,338,712
Jun	15,522,170	0.22%	34,149	92,295	262,950,645	0.229	578,491	92,695,268	155,913,693	0.22%	343,010	39,008,283	3,158,242	0.22%	6.94	8 979,35	3 17,699,227	0.22%	38,938	1,328,376	8,291,337	0.22%	18,241	461,047	-	0.229	-		5,338,712
Jul	16.839.348	0.22%	37.047	129.341	262.950.645	0.229	578.491	93.273.759	155.913.693	0.22%	343.010	39.351.293	3.158.242	0.22%	6.94	8 986.30	17.699.227	0.22%	38.938	1.367.314	8.432.087	0.22%	18.551	479.597		0.229			5.338.712
Aug	19,280,271	0.22%	42,417	171,758	262,950,645	0.229	578,491	93,852,251	155,913,693	0.22%	343,010	39,694,303	3,158,242	0.229	6,94	8 993,25	0 17,699,227	0.22%	38,938	1,406,253	8,425,002	0.22%	18,535	498,132	-	0.229			5,338,712
Sep	22.283.179	0.22%	49.023	220,781	262.950.645	0.229	578.491	94.430.742	155.913.693	0.22%	343.010	40.037.313	3.158.242	0.22%	6.94	8 1,000.19	8 17.699.227	0.22%	38.938	1.445.191	8.815.517	0.22%	19.394	517.526		0.229			5.338.712
Oct	26,658,261	0.22%	58,648	279,429	262,950,645	0.229	578,491	95,009,233	155,913,693	0.22%	343,010	40,380,324	3,158,242	0.22%	6.94	8 1,007,14	6 17,699,227	0.22%	38,938	1,484,129	8,815,517	0.22%	19,394	536,921	-	0.229	-		5,338,712
Nov	33,853,918	0.22%	74,479	353,908	262,950,645	0.229	578,491	95,587,725	155,913,693	0.22%	343,010	40,723,334	3,158,242	0.229	6,94	8 1,014,09	17,699,303	0.22%	38,938	1,523,068	8,815,517	0.22%	19,394	556,315	-	0.229			5,338,712
Dec	62,841,872	0.22%	138,252	492,160	262,950,645	0.229	578,491	96,166,216	155,913,693	0.22%	343,010	41,066,344	3,158,242	0.229	6,94	8 1,021,04	2 17,699,303	0.22%	38,938	1,562,006	8,815,517	0.22%	19,394	575,709	-	0.229			5,338,712
7 ( )			100 100	110.011	000 050 045		0.044.007	00 005 000	455.040.000		1 110 101	00 000 000	0.450.040		00.07	0.70.00	0 47.000.704		107.070	1.000.071	0.470.400		004.470	100 177					5 000 740

(AD)	(AE)	(AF)	(AG)	(AH)	(AI)	(AJ)	(AK)	(AL)	(AM)	(AN)	(AO)	(AP)	(AQ)	(AR)	(AS)	(AT)	(AU)	(AV)	
Accumulated Bal	ance																		-
						Beaver Valley	Beaver Valley	Dravosburg- Elrama	Drovosburg- Elrama										
Other Project	Project X	Project X	Brady	Brady	Allegheny S5	w/o B3015.2	w/o B3015.2	w/o B3012.2	w/o B3012.2	B3012.2	B3012.2	B3015.2	B3015.2	B1969		BI-Carson Cheswick		B2689.1/B2689.2	Total
PIS	CWIP	PIS	PIS	CWIP	PIS	PIS	CWIP	PIS	CWIP	PIS	CWIP	PIS	CWIP	PIS	CWIP	PIS	Retirements	PIS	1
	-	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	
18,642,413	-	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	497,2

	(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	Depreciation	Accum	B1969	Composite Trans	Depreciation	Accum	Cheswick	Composite Tran	Depreciation	Accum	B2689.1/B2689.2	Composite Tra	a Depreciation	Accum
	Deprec Rate	Expense	Deprec	PIS	Deprec Rate	Expense	Deprec	PIS	Deprec Rate	Expense	Deprec	PIS	Deprec Rate	Expense	Deprec
	0.22%	11,745	371,742	10,675,843	0.22%	23,487	2,500,282	-	0.22%	-	-	6,736,837	0.22%	14,821	548,379
	0.22%		383,487	10,675,843	0.22%	23,487	2,523,769	-	0.22%		-	6,736,837	0.22%		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%		406,977		0.22%		2,570,743	-	0.22%		-	6,736,837	0.22%		592,842
	0.22%		418,722		0.22%		2,594,230	-	0.22%		-	6,736,837	0.22%		607,663
	0.22%		430,468	10,675,843	0.22%	23,487	2,617,717	-	0.22%		-	6,736,837	0.22%		622,484
	0.22%		442,213		0.22%		2,641,204	-	0.22%		-	6,736,837	0.22%		637,305
	0.22%	11,745	453,958		0.22%	23,487	2,664,690	-	0.22%		-	6,736,837	0.22%		652,126
	0.22%				0.22%		2,688,177	-	0.22%		-	6,736,837	0.22%		666,947
	0.22%		477,448	10,675,843	0.22%	23,487	2,711,664	-	0.22%		-	6,736,837	0.22%		681,768
	0.22%				0.22%		2,735,151	-	0.22%		-	6,736,837	0.22%		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%		711,410
_	0.22%			10,675,843	0.22%		2,782,125	-	0.22%		-	6,736,837	0.22%		726,231
		140,942	442,213	10,675,843		281,842	2,641,204			-	-	6,736,837		177,852	637,305

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

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7 April Year 3

Reconciliation - TO calculates the true up amount by subtracting the results of Step 6 by Step 3.

Results of Step 6 \$ 166,468.837

Results of Step 3 170,866.823

The up w/o inter 5 (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

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).

Intere	st 35.19a for 2nd a	uarter Current Yr

	Interest on Amount of Refunds or Su	charges				
	Interest 35.19a for 2nd quarter Curre	nt Yr	0.7100%			
			Interest 35.19a			
Month	Yr	1/12 of Step 7	for and 35.19 b		Interest	Refunds Owed
			March Current Yr	Months		
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 w	ith interest			(4,799,479)		

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

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

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.

(4	i)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)	(O)	(P)	(Q)	(R)	(S)	(T)	(U)	(V)	(W)	(X)	(Y)	(Z)	(AA)	(AB)	(AC)
Dec	Other Project PIS	Other Retirements	Project X CWIP	Project X PIS	Project X Retirements	Brady PIS	Brady Retirements	Brady CWIP	Allegheny S5 PIS	Allegheny S5 Retirements	Beaver Valley w/o B3015.2 PIS	Beaver Valley w/o B3015.2 Retirements	Beaver Valley w/o B3015.2 CWIP	Dravosburg-Eirama w/o B3012.2 PIS	Drovosburg-Elrama w/o B3012.2 Retirements	a 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 Cheswic PIS	BI-Carson k Cheswick Retirements	B2689.1/B2689.2 PIS	B2689.1/B2689.2 Retirements
Jan	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-	-	-	-	-	-	-	-	-
Feb	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-	-	-	-	-	-	-	-	-
Mar	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-	-	-	-	-	-	-	-	-
Apr	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
May	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-	-	-	-	-	-	-	-	-
Jun	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-	-	-	-	-	-	-	-	-
Jul	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-	-	-	-	-	-	-	-	-
Aug	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-	-	-	-	-	-	-	-	
Sep	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-	-	-	-	-	-	-	-	
Oct	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-	-	-	-	-	-	-	-	
Nov	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-	-	-	-	-	-	-	-	
Dec	-	-	-	-	-	-		-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-	-	-	-
Total	-	-	-	-		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

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

	(AW) = AD	(AX)	(AY) = AW * AX	(AZ)	(BA) = AF	(BB)	(BC) = BA * BB	(BD)	(BE) = AG	(BF)	(BG) = BE * BF	(BH)	(BI) = AI	(BJ)	(BK) = BI * BJ	(BL)	(BM) = AJ	(BN)	(BO) = BM * BN	(BP)	(BQ) = AL	(BR)	(BS) = BQ * BR	(BT)	(BU) = AN	(BV)	(BW) = BU * BV	(BX)	(BY) = AP
	Total Other	Composite Trans	Depreciation	Accum Deprec	Total Project )	X Composite Trans	Depreciation	Accum	Total Brady	Composite Trans	Depreciation	Accum	Allegheny S5	Composite Trans	Depreciation	Accum	Beaver Valle	y Composite Trans	Depreciation	Accum	Dravosburg-Elram	a Composite Trans	Depreciation	Accum	B3012.2	Composite Trans	Depreciation	Accum	B3015.2
	Project PIS	Deprec Rate	Expense		PIS	Deprec Rate	Expense	Deprec	PIS	Deprec Rate	Expense	Deprec	PIS	Deprec Rate	Expense	Deprec	PIS	Deprec Rate	Expense	Deprec	PIS	Deprec Rate	Expense	Deprec	PIS	Deprec Rate	Expense	Deprec	PIS
DEC	0	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-		-	0.229		-	-	0.22%	-	-	-	0.229	% -		-
Jan	-	0.22%	-	-	-	0.22%		-	-	0.22%	-	-	-	0.22%	-		-	0.229	% -	-		0.22%	-	-	-	0.229	% -	-	-
Feb	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-		-	0.229	% -	-	-	0.22%	-	-	-	0.229	% -		-
Mar	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-		-	0.229	% -	-		0.22%	-	-	-	0.229	% -	-	-
Apr	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-		-	0.229	% -	-	-	0.22%	-	-	-	0.229	% -		-
May	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-		-	0.229	% -	-		0.22%	-	-	-	0.229	% -	-	-
Jun	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-		-	0.229	% -	-	-	0.22%	-	-	-	0.229	% -		-
Jul	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-		-	0.229	% -	-		0.22%	-	-	-	0.229	% -	-	-
Aug	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-		-	0.229	% -	-		0.22%	-	-	-	0.229	% -	-	-
Sep	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-		-	0.229	16 -	-	-	0.22%	-	-	-	0.229	% -	-	-
Oct	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-		-	0.229	% -	-		0.22%	-	-	-	0.229	% -	-	-
Nov	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-		-	0.229	% -	-		0.22%	-	-	-	0.229	% -	-	-
Dec	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-		-	0.229	% -	-		0.22%	-	-	-	0.229	% -	-	-

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

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

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

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

Post results of Step 3 on PJM web site.

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

(AD)	(AE)	(AF)	(AG)	(AH)	(AI)	(AJ)	(AK)	(AL)	(AM)	(AN)	(AO)	(AP)	(AQ)	(AR)	(AS)	(AT)	(AU)	(AV)
Accumulated	Balance																	
Other Project	et Project X	Project X PIS	Brady PIS	Brady CWIP	Allegheny S5 PIS	Beaver Valley w/o B3015.2 PIS	Beaver Valley w/o B3015.2 CWIP	Dravosburg- Elrama w/o B3012.2 PIS	Drovosburg- Elrama w/o B3012.2 CWIP	B3012.2 PIS	B3012.2 CWIP	B3015.2 PIS	B3015.2 CWIP	B1969 PIS	BI-Carson Cheswick CWIP	BI-Carson Cheswick PIS	BI-Carson Cheswick Retirements	B2689.1/B2689.2 PIS
-	-	-	-	-	-	-			-	-	-	-		-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
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	-	-	-	-		-	-		-	-	-	-	-	-	-	-	-	-
-																		

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

line#	Formula Line 165 Plus any increased ROE calculated on Attachment 7 other than PJM Sch. 12 projects \$ 2 incentive - Revenue Credit for the corresponding rate year	2,835,014
	Fixed Charge Rate (FCR) if not a CIAC	
2	155 Net Plant Carrying Charge without Depreciation	17.2863%
3	162 Net Plant Carrying Charge per 100 Basis Point increase in ROE without Depreciation	17.9593%
4	Line B less Line A	0.6731%
5	156 Net Plant Carrying Charge without Depreciation, Return, nor Income Taxes	7.9650%

Beginning = 13 month awg Plant CWIP or Incentive Plant balance
Deprec = 13 month awg Accumulated Depreciation specific to Incentive Plant balances
Ending = Beginning - Deprec
Amortization = Annual Amortization Expense (specific for Abandoned Plant).

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

Content   Total Engineery   Content   Total Engineery   Content   Total Engineery   Content   Total Engineery   Content   Co					Expense (specific for																	
Control   Cont						Expense (spec																
Part				uquesne Trans Enhar	ncement Project CWIP			quesne Trans Enhar	cement Project PIS	,		Brady	CWIP			Brady	PIS			Allegher	ry S5 PIS	
Company   Comp			Yes								Yes											
Second Column   190																						
17-200  Color Parameter   17-200  Color Pa		(Delete)																				
1   Column   1		Pulls)																				
Common   C		c																				
Second Registration   Property Second Registration   Propert		_	17.73770					Ectimate Attachment	4 Ston 2 Column F	Total C	10.27070				10.27070	Ertimato Attachmon	t 4 Ston 2 Column	E Total*	17.20036	Estimato Attachmo	ont 4 Ston 2 Colum	on I. Total
A Process   Company   Co		iun.													20,000,202				070.252			
1							72,073,200	Latinus Phasannen	o, ocp z, commit	ib, roiai					37,000,203	Estantial Pataconnect	to, orcp z, commin	LIT, TOILI	777,333	LJHINGC PRINCING	in o, step z, count	i DL, Total
Revenue   Reve				Estimate - Attachmen	nt 6 Sten 2 Column AF A	kun mos*	262 950 645	Estimate - Attachmen	6 Sten 2 Column A	F Avamos*		Estimate - Attachmen	t 6 Sten 2 Colu	imn AH Avrimos*	155 913 693	Estimate - Attachmen	t 6 Sten 2 Column	AG Ava mos*	3 158 242	Estimate - Attachme	ent 6 Sten 2 Colum	in Al Ava mos*
Part							202,100,000								,				0,100,010			
Part						Povonuo								Povonuo								
Perf   Perf   Regimen					1																	
17   C. V. Warman C. C. 200   11,270   11,17   11,17   20   24,497   20   20   20   20   20   20   20   2	16	Invest Yr	Beginning	Depreciation			Beginning	Depreciation			Beginning	Depreciation	Ending		Beginning	Depreciation	Ending		Beginning	Depreciation	Endina	
1 1	17 FCR W base ROE																					
20 Normal ROE 2007	18 W Increased ROE	2006	-			-	12,009,449	131,821			-				-			-				-
2 1 CR Was ROE 200	19 FCR W base ROE					-	50,485,747	776,718	49,709,030	8,659,962	-				-		-		-	-	-	
2 20 Normal ROE 200 139-150 94-172 95 94-172 9			-	-	-	-					-	-			-	-	-	-	-	-	-	-
2   S. P. W. Revision GC   2009   113-23   200   14-24   201-13-1700   14-24   10-13-1700   14-24   13-25   13-24   13-25   13-24   13-25   13-24   13-					-						-			-	-	-	-	-	-	-	-	
2 W PROMERS CE 2009			-	-	-						-	-			-	-	-		-	-	-	-
2   FCR Winner ROE   2010   196,791,333   8,488,481   186,991,855   31,056,967   22,077,755,777   30,141,125   24,079,577   30,141,125   34,079,577   34,079,577															-							
Vol.			-												-				-			
2   Yeb Review (Processed Co. 2011   2,000/RB255   13,527.528   27,155.727   30,741.62   24,645.007   24,549.65   24,445.007   24,549.65   24,445.007   24,549.65   24,445.007   24,549.65   24,445.007   24,549.65   24,445.007   24,549.65   24,445.007   24,545.007			-	-		-					-	-		-	-		-	-		-	-	-
28 Processed ROE 2011 2200 At 18,000 11,000 12,000 134			-								-	-			24 442 027	245 005	24 417 022	4 242 052	1 042 924	14 710	1 024 105	224 204
28 FCR Whee ROC 2012 202043/80 18,781,781 20 214,721,79 37,655,527 39,783,787 10,284,55 31,782,24 83,992 30,74,250 538,650 31 FCR Whee ROC 2013 202043/80 18,782,183,782 22,809,887 11,751,797 86,555,770 10,281,782,782 11,751,797 11,751,751,797 11,751,797 11,751,797 11,751,797 11,751,751,797 11,751,751,797 11,751,751,797 11,751,751,797 11,751,751,797 11,751,751,797 11,751,751,751,751,751,751,751,751,751,7																						
10   Parametric Color   120,004,108   18/17,10   19/15,10   19/1																						
22 Winnersed RCE 2013 255007 863 24,194,207 275,555.97 42,194,807 10,211.38 81,88,778 15,510.08 13,194,22 23,006 202,194 22,255,554 430,309,705 22,255,519 44,487,107 22,255,544 13,194,207 23,255,544 13,194,207 23,255,544 13,194,207 23,255,544 13,194,207 23,255,544 13,194,207 23,255,544 13,194,207 23,255,544 13,194,207 23,255,544 13,194,207 23,255,544 13,194,207 23,255,544 13,194,207 23,255,544 13,194,207 23,255,544 13,194,207 23,255,544 13,194,207 23,255,544 13,194,207 23,255,544 13,194,207 23,255,544 13,194,207 23,255,544 13,194,207 23,255,544 13,194,207 23,255,544 13,194,207 23,255,544 14,194,207 23,255,544 14,194,207 23,255,544 14,194,207 23,255,544 14,194,207 23,255,254			-																			
33 FCR Whene ROE 2014 22365.544 30,399.75 22355.519 44,8170.2 90.55.61 51,146.95 81,14			-			-																
34 Merzende RCE 2015 2214 32265.44 32.09.08 22355.540 44.87102 92.355.540 51.04.08 5			-	-		-					-	-			86,857,916					156,000		
55 (P.W. Have ROCE 2015   22,574,289 37,161,76 22,572,714   42,211,74   42,211	33 FCR W base ROE		-	-	-	-	262,865,544			42,819,880	-	-	-	-	92,325,264		87,148,968		3,158,242	230,048		
Second Column   1,500   1,50			-	-		-					-	-										
37 FCM base ROE 2016 22056 1 24,517.5 10,344.67 11720/228 21154.07 218,946.52 317.00 228,257.5 13,144.07 218,247.5 13,144.07 218,247.5			-	-	-						-	-	-									
Second Column   17551725   10,344.67   1170728   22,975,165   13,04.67   170728   22,975,165   13,04.67   170728   22,975,165   13,04.67   170728   22,975,165   13,04.67   170728   22,975,165   13,04.67   170728   22,975,165   13,04.67   170728   22,975,165   13,04.67   170728			-			-								-								
15,175,669			-			-																
40 Wheread RCE 2017 - 22,596,645 57,985,787 136,788 271,965,788 22,596,788 271,965,788 271			-	-		-					-	-		-								
48 FCW bases ROE 2018 22:595.45 57.98.78 20 464.682 0.042.31 15.913.69 11.07.16 13.48.017 25.53.99 3.152.42 552.46 2.98.77 471.2			-								-	-										
42 Wheread RCE 2019																						
43 FCR Water ROE 2019 22:593.645 64272.81 198.022.94 39.845.34 198.022.94 49.1274 133.369.86 25.03.14 22.543.79 133.369.86 25.03.14 24.542.24 54.54.20 19.54.20 19.54.24 54.54.20 19.54.24 54.54.20 19.54.24 54.54.20 19.54.20 19.54.24 54.54.20 19.54																						
44 Whereased RCE 2019 22593.645 64.728.787 13.96.787 13.96.986 26.64.34 28.728.787 13.96.986 26.						-																
46 Whereased RCE 2000 - 22/59/36/5 71/36/7 19/16/16/16 40/70-072 15/59/36/9 12/25/37/4 26/86/86 3 13/5/22 77/22/1 26/86/86 47/5/7 12/86/86 20/7 26/59/86 78/36/7 12/86	44 W Increased ROE	2019	-	-		-					-	-								645,843		
47 FCW base ROE 2021 - 22/596.45 78.311.47 184.19.171 38.64.540 115.971 38.67.540 115.971.69 30,776.00 12/5.317.68.3 24.79.64.2 115.98 23.45.64 475.708 475.70						-					-											
48 Wreezed ROE 2021 - 22,579,045 78,111, 18,119,171 40,17,114 115,771 30,775,000 12,117,633 25,770,010 12,117,					-						-			-								
48 FCR Vance ROE 2022 - 22.595,045 87,53.31 177,79/274 38,042-54 15,591.699 34,892,162 121,071,531 23,938,083 31,982,12 898,796 28,22,256 488,591 15,591.699 39,000,283 118,902,100 203 22.599,045 92,692,566 170,255,317 37,442,566 185,913,693 39,000,283 118,902,100 24,992,583 2178,889 461,296 56 170,296,100 24,992,580 170					-						-			-								
50 M brazead ROE 2022 - 22,595,045 85,733,71 177,97274 95,223,756 185,971,899 31,802,142 12,107,1531 25,333,002 31,82,42 985,716 24,2256 448,507 155,971,899 39,002,002 31,802,149 39,002,002 31,802,1				-	-	-					-	-	-	-								
51 FCR Waree ROE 2023				-	-	-					-											
52 Wheread ROE 2023 - 282/950,45 92,695.28 170,255.377 38,900.398 155,913,693 39,008,283 116,905,410 24,957,263 3,188,242 979,353 2,178,889 461,295 461,295 479,253 2,178,889 461,295 479,253 2,178,889 461,295 479,253 2,178,889 461,295 479,253 2,178,889 461,295 479,253 2,178,889 461,295 479,253 2,178,889 461,295 479,253 2,178,889 461,295 479,253 2,178,889 461,295 479,253 2,178,889 461,295 479,253 2,178,889 461,295 479,253 2,178,889 461,295 479,253 2,178,889 461,295 479,253 2,178,889 461,295 479,253 2,178,889 461,295 479,253 2,178,889 461,295 479,253 2,178,889 461,295 479,253 2,178,899 461,295 479,235 2,178,899 461,295 479,235 2,178,899 461,295 479,235 2,178,899 461,295 479,235 2,178,899 461,295 479,235 2,178,899 461,295 479,235 2,178,899 461,295 479,235 2,178,899 461,295 479,235 2,178,899 461,295 479,235 2,178,899 461,295 479,235 2,178,899 461,295 479,235 2,178,899 461,295 479,235 2,178,899 461,295 479,235 2,178,899 461,295 479,235 2,178,899 461,295 479,235 2,178,899 461,295 479,235 2,178,899 479,235 2,178,899 479,235 2,178,899 479,235 2,178,899 479,235 2,178,899 479,235 2,178,899 479,235 2,178,899 479,235 2,178,899 479,235 2,178,899 479,235 2,178,899 479,235 2,178,899 479,235 2,178,899 479,235 2,178,899 479,235 2,178,899 479,235 2,178,899 479,235 2,178,899 479,235 2,178,899 479,235 2,178,899 479,235 2,178,235 2,178,235 2,178,235 2,178,235 2,178,235 2,178,235 2,178,235 2,178,235 2,178,235 2,178,235 2,178,235 2,178,235 2,178,235 2,178,235 2,178,235 2,178,235 2,178,235 2,178,235						-																
53 FCR Wanne ROE 2024  54 Wanne ROE 2025  55 FCR Wanne ROE 2025  56 Wanne ROE 2025  57 FCR Wanne ROE 2026  58 Wanne ROE 2026  58 Wanne ROE 2026  59 Wanne ROE 2026  50 Wanne ROE 2026  5			1											•								
54 W Increased ROE 2024 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5						-	202,930,043	72,093,200	110,233,311	30,700,398					133,913,093	37,000,203	110,705,410	24,957,203	3,130,242	979,333	2,170,009	401,295
55 CR W base ROE 2005 56 W browned ROE 2005 57 (CR W base ROE 2006 58 W browned ROE 2006 59 W browned ROE 2006 50 W browned ROE 2006																						
56 W Increased RCE 2025															_							
57 FCPW bases ROE 2026 58 Whoreased ROE 2026 50 =						-									-							
58 Winzend RDE 2005		2026	-			-	-	-		-	-				-			-				-
		2026	ĺ			-			-		-				-		-		-	-	-	
	59							-		-	-				-	-	-	-	-			-
	60									-												-

<sup>\*\*\*</sup> For Trus-quisses and Trus Sheps of all Allachment 6

\*\*\* For Trus-quisses and the Sheps of all Allachment 6

\*\*\* For alaxnationed plant, Ine 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.

 Plus any increased ROE calculated on Attachment 7 other than PJM Sch. 12 protects
 \$ 2,835.014

 \*\*Increatives - Revenue Credit for the corresponding rate year
 \*\*\*\*

 Fixed Charge Rev (FOR) in rat of Logistics
 \*\*\*

 Act Plant Care (FOR) in rat 2 collisation
 17 2863%

 Net Plant Carrying Charge per 100 Basis Point Increase in ROE without Depreciation
 17 3893%

 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

Beave	er Valley Deactivation P		ion Expense (specifi 5.2) CWIP		Valley Deactivation F	Project (w/o B301	15.2) PIS	Dr	avosburg-Elrama Pro	ject (w/o 3012.2) (	CWIP	Di	avosburg-Elrama Proj	ect (w/o B3012.2	) PIS		Project B3	012.2 CWIP			Project B30	012.2 PIS	
Yes No	,	-,(	,	Yes 43 No	,		,	Yes No	,	,(,		Yes 43 No	g <i>,</i>	, (	,	Yes No	,			Yes 43 No	,		
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%			
				(1,360)	Estimate - Attachment Estimate - Attachment							518,469	Estimate - Attachmen Estimate - Attachmen								Estimate - Attachment Estimate - Attachment		
	Estimate - Attachment	Sten 2 Column	AK Avn mos*		Estimate - Attachment				Estimate - Attachme	nt 6 Sten 2 Colum	n AM Avn mos*		Estimate - Attachmen				Estimate - Attachme	ent 6 Sten 2 Column	n AO Avarmos*		Estimate - Attachment		
			Revenue ((Beginning +				Revenue ((Beginning + Ending)/2* Line				Revenue ((Beginning + Ending)/2* Line				Revenue [(Beginning + Ending)/2* Line				Revenue ((Beginning + Ending)/2* Line				Revenu ((Beginnin Ending)/2* I
Beginning	Depreciation	Ending	Ending)/2" Line 11)	Beginning	Depreciation	Ending	11]	Beginning	Depreciation	Ending	11]	Beginning	Depreciation	Ending	11]	Beginning	Depreciation	Ending	11]	Beginning	Depreciation	Ending	11]
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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 14,957,741		9,118,313	78,324	9,039,989	1,569,445	1,188,866 5,098,625		1,188,866 5,098,625	205,510 881,361	12,738 175,748	1,510	12,738 174,238		-							
14,957,741 2,857,080	-	14,957,741 2,857,080		9,118,313 17,335,940	78,324 399,260	9,039,989	1,569,445 2,962,226	5,098,625 4,549,276		5,098,625 4,549,276	881,361 786,399	175,748 4,726,976	1,510 53,518	174,238 4,673,458		674.489		674,489	116,594	90,673	2.194	88,478	15
2,857,080		2,857,080	93,882	17,335,940	399,260	16,936,681	2,962,226	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
-	-			17,624,200 17,624,200	861,487 861,487	16,762,713 16,762,713	2,972,104 2,972,104					8,105,806 8,105,806	242,888 242,888	7,862,918 7,862,918	1,380,197					6,975 6,975	3,391 3,391	3,584 3,584	
-				17,699,791 17,699,791	1,328,374 1,328,374	16,371,417 16,371,417	2,944,818 2,944,818	-				8,476,409 8,476,409	462,177 462,177	8,014,233 8,014,233	1,425,307	-							
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Plus any increased RDE cachalate on Attachment 7 other than PJM Sch. 12 projects increased in the projects for the corresponding rate year Fixed Charge Rate (FCR) in rota CLIAC Cliff for the corresponding rate year Net Plant Carning Charge without Depreciation Net Plant Carning Charge per of 100 Basis Point increase in RDE without Depreciation Let B lass Line A.

17.2863% 17.9593% 0.6731%

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

7.9650%

\$ 2,835,014

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 + End		zation Expense (s	pecific for Abando																			
16	Project B30	15.2 CWIP			Project B	3015.2 PIS			Project	B1969 PIS			BI Carson Chesy	wick Project CWIP			BI Carson Ches	swick Project PIS			Project B2689.1	/B2689.2 PIS	
Yes				Yes 43				Yes 43				Yes				Yes 43				Yes 43			
No				No				No				No				No				No			
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				442,213	Estimate - Attachmer				Estimate - Attachmen							-	Estimate - Attachme			637,305	Estimate - Attachmer		
	Estimate - Attachmer	nt 6, Step 2, Colun		5,338,712	Estimate - Attachmer	nt 6, Step 2, Column A	AP Avg mos*	10,675,843	Estimate - Attachmer	nt 6, Step 2, Colum	n AR Avg mos"	7,623,093	Estimate - Attachme	ent 6, Step 2, Columi	n AS, Avg mos* Revenue	<u> </u>	Estimate - Attachme	ent 6, Step 2, Colu		6,736,837	Estimate - Attachmer	it 6, Step 2, Colum	
			Revenue ((Beginning +				Revenue								((Beginning +				Revenue [(Beginning +				Revenue ((Beginning +
			Ending)/2* Line				((Beginning +				Revenue [(Beginning				Ending)/2* Line				Ending)/2* Line				Ending)/2* Line
Beginning	Depreciation	Ending	11]	Beginning	Depreciation	Ending	Ending)/2* Line 11]	Beginning	Depreciation	Ending	+ Ending)/2* Line 11]	Beginning	Depreciation	Ending	11]	Beginning	Depreciation	Ending	11]	Beginning	Depreciation	Ending	11)
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1,569		1,569		5,363,207	160,146	5,203,060	913,256	10,675,843	2,077,519	8,598,324	1,665,891	-	-	-	-	-	-	-		6,736,837	281,600	6,455,237	1,140,208
-	-		-	5,339,563	301,269	5,038,294	896,971	10,675,843	2,359,361	8,316,482	1,641,531	537,400		537,400		-	-	-	-	6,736,837	459,452	6,277,385	1,124,836
1				5,339,563 5,338,712	301,269 442,213	5,038,294 4,896,499	896,971 884,642	10,675,843 10,675,843	2,359,361 2,641,204	8,316,482 8,034,640	1,641,531 1,617,171	537,400 7,623,093		537,400 7,623,093	92,896 1,317,747					6,736,837 6,736,837	459,452 637,305	6,277,385 6,099,532	
				5,338,712	442,213	4,896,499	884,642	10,675,843	2,641,204	8,034,640	1,617,171	7,623,093		7,623,093	1,317,747					6,736,837	637,305	6,099,532	
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17.2853% be in ROE without Depreciation 17.9593% 0.6731%

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

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

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

\$ 2,835,014

7.9650%

Be	aver Valley Deactivation	on w/o 3015.2 Pro	ect Abandonment C	ecific for Abandoni Costs		Dravosburg-Elrama P	roject w/o 3012.2	Abandonment Cost	s		B3015.2	2 Abandonment	Costs			B3012.2	Abandonm	ent Costs				
Yes					Yes	_				Yes					Yes							
No -															No							
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3,996,930	Estimate - Attachment 5	5 Abandoned Tran	smission Projects, Lin	e c.	2,464,193	Estimate - Attachment !	Abandoned Trans	smission Projects, Lin	9 C	2,993	Estimate - Attachment	5 Abandoned Trai	ismission Projects, L	ine c.	968,709	Estimate - Attachme	ent 5 Abando	ned Transmission P	rojects, Line c.			
				Revenue					Revenue					Revenue					Revenue			
				((Beginning +					((Beginning +					(Beginning +					(Beginning +			
				Ending)/2* Line 11					Ending)/2* Line 11					Ending)/2* Line 11				Enc	ling)/2" Line 11			
eginning	Depreciation	Ending	Amortization	+ Amortization)	Beginning	Depreciation	Ending	Amortization	+ Amortization)	Beginning	Depreciation	Ending	Amortization	+ Amortization)	Beginning	Depreciation	Ending		Amortization)	Total	Incentive	Rev (
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				-	-				-						-					\$ 8,659,962		\$ 8,6
				-	-										-					\$ 8,997,143 \$ 16,624,217	\$ 8,997,143	\$ 16,6
																				\$ 17,271,492	\$ 17,271,492	
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				-	-										-				-	\$ 43,317,880 \$ 45,074,056	\$ 45.074.056	\$ 43
																				\$ 48,972,450	\$ 45,074,056	\$ 48
				_	_															\$ 51,058,060	\$ 51,058,060	
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																				\$ 63,309,263	3 00,040,001	\$ 63
															-					\$ 66,166,167	\$ 66,166,167	
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				-	-															\$ 69,358,548 \$ 66,019,677	\$ 69,358,548	\$ 66
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- 1	-	-	3,996,930	3.996.930	-	-	-	2,464,193	2.464.193	-	-		2.993	2.993	l :			968.709		\$ 73,435,508	\$ 73,435,508	\$ 78
			3,996,930					2,464,193	2,464,193				2,993	2,993				968,709	968,709	\$ 81,050,929	\$ 81,050,929	0 /0
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																					+,000,727	- 10,

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

(A)	(B) Depreciation	(C) Depreciation	(D) Depreciation
Account Number	Plant Base	Rate	Expense
Transmission Plant			
352-Major Structures	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
Canaral Dlant			
General Plant	400 500 004	2.22	6 444 045
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	В	С			D			E
			Deficient or (	Excess)		Tax Gross-up		Impa	ct on Income
	Impacts on Total Income Taxes	Source	ADIT Amorti	zation		Percentage		Tax	Allowance
1	TCJA 2017 Excess Deferred Income Taxes To Be Flowed Back To Transmission Customers	Attachment 9.2, Line 4	\$ (1,	406,574)	Х	139.09%	= '	\$	(1,956,350)
2	TCJA 2017 Deficient Deferred Income Taxes To Be Recovered From Transmission Customers	Attachment 9.2, Line 11		-	х	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]				х				-
6	Total Adjustments to Tax Expense (without Tax Gross-up)		\$ (1,	651,661)					
7	Total Impact on Tax Expense (with Tax Gross-up)							\$	(2,297,231)
								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%
	Tax Gross-up Percentage (1 / (1-T))	139.09%
4 - [Reserved for future tax rate changes]		

#### Attachment 9.2 - Unamortized Deficient or (Excess) Accumulated Deferred Income Taxes

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

- 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 impacts 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.

#### Attachment 9.3 - TCJA Remeasurement of Deficient or (Excess) Accumulated Deferred Income Taxes as of December 31, 2017

	A	В	С	D	E	F	G	Н	1	J
	Temporary Difference Note A	Account 190, 281, 282 or 283 Note B	Cumulative Temporary Difference at Enactment of TCJA (Pre-tax) Note C	ADIT Balance before TCJA Remeasurement Note D	ADIT Balance after TCJA Remeasurement Note E	Deficient or (Excess) ADIT Due to TCJA (F = D - E) Note F	Protected Deficient or (Excess) ADIT (Portion of F) Note G	Unprotected Deficient or (Excess) ADIT (Portion of F) Note H	Deficient ADIT Recorded to Account 182.3 (prior to tax gross-up) Note I	Excess ADIT Recorded to Account 254 (prior to tax gross-up) Note J
	Plant-related Items									
1	Federal Method/Life		(454,770,922)	(156,231,523)	(93,924,597)	(62,306,926)	(62,306,926)	1		
2	Basis / Other Differences		(309.128.254)	2.238.291	1.364.244	874.047	(02,300,920)	874.047		
_	Total Plant-related Excess Deferred Taxes	282	(763,899,177)	(153,993,232)	(92,560,353)	(61,432,879)	(62,306,926)	874,047		(61,432,879)
	Non-Plant Related Items:									
4	Reg Asset - Pension	283	(\$60.046.793)	(\$18,916,841)	(\$11.350.105)	(\$7,566,736)		(\$7,566,736)		(\$7,566,736)
	Reg Asset - Perision Reg Asset - Comp Absences	283	(772.178)	(243,263)	(\$11,350,105)	(97,305)		(97,305)		(97,305)
	Amort on Reacquired Debt	283	(5.458.870)	(1,719,735)	(1.031.841)	(687,894)		(687,894)		(687,894)
	Liability - Accrued Misc Reserves	190	2,917,638	919,158	551,495	367,663		367,663	367,663	(007,034)
	Liability - Healthcare	190	481.682	151,747	91,048	60,699		60,699	60,699	
	Liability - Legal	190	357.489	112.622	67.573	45,049		45,049	45,049	
	Liability - OPEB	190	6.157.455	1,939,814	1,163,888	775,926		775,926	775,926	
	Liability - Injuries & Damages	190	930,444	293,122	175,873	117,249		117,249	117,249	
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 Total Non-Plant Related Deficient or	190	33,592,946	10,582,954	6,349,772	4,233,182		4,233,182	4,233,182	
15	Excess Deferred Taxes		(\$20,853,739)	(\$6,569,656)	(\$3,941,795)	(\$2,627,861)	\$0	(\$2,627,861)	\$5,724,074	(\$8,351,935)
	Total Deficient and (Excess) ADIT (prior to									
16	gross-up or amortization)		(784,752,916)	(160,562,888)	(96,502,148)	(64,060,740)	(62,306,926)	(1,753,814)	5,724,074	(69,784,814)
						1	Col. G + Col. H =	(\$64,060,740)	Col. I + Col. J =	(\$64,060,740)

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

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

	Α	В	С	D	E	F	G	н	ı	J
	Temporary Difference	Account 190, 281, 282 or 283 Note B	Cumulative Temporary Difference at Enactment of PA Rate Change (Pre- tax) Note C	ADIT Balance before PA Rate Change Remeasurement Note D	ADIT Balance after PA Rate Change Remeasurement Note E	Deficient or (Excess) ADIT (F = D - E) Note F	Protected Deficient or (Excess) ADIT (Portion of F) Note G	Unprotected Deficient or (Excess) ADIT (Portion of F) Note H	Deficient ADIT Recorded to Account 182.3 (prior to tax gross-up) Note I	Excess ADIT Recorded to Account 254 (prior to tax gross-up) Note J
	Note A	Note B	Note C	Note D	Note	Note F	Note G	Note H	Note I	Note 3
	Plant-related Items									
1	Unprotected State M/L, basis and other differences		(368,982,865)	(25,959,412)	(23,003,177)	(\$2,956,235)		(2,956,235)		
2	Total Plant-related Excess Deferred Taxes	282	(368,982,865)	(25,959,412)	(23,003,177)	(2,956,235)	-	(2,956,235)		(2,956,235)
	Non-Plant Related Items:									
_		000	(44 550 450)	(00.070.447)	(0.054.447)	(6000 070)		(#200 070)		
	Reg Asset - Pension	283	(41,553,156)	(\$3,279,417)	(2,951,147)	(\$328,270)		(\$328,270)		
	Reg Asset - Comp Absences	283	(1,301,179)	(\$102,690)	(92,411)	(10,279)		(10,279)		
	Amort on Reacquired Debt	283	(3,055,150)	(\$241,115)	(216,980)	(24,135)		(24,135)		(222.22.1)
	Non-Plant (Excess)	-	(45,909,486)	(3,623,222)	(3,260,538)	(362,684)	-	(362,684)		(362,684)
	Liability - Accrued Misc Reserves	190	3,432,240	\$270,876	243,761	27,115		27,115		
	Liability - Healthcare	190	482,650	\$38,091	34,278	3,813		3,813		
	Liability - Legal	190	175,966	\$13,887	12,497	1,390		1,390		
	Liability - OPEB	190	4,177,496	\$329,692	296,690	33,002		33,002		
	Liability - Injuries & Damages	190	642,636	\$50,717	45,641	5,076		5,076		
	Liability - Comp Absences	190	1,301,179	\$102,690	92,411	10,279		10,279		
	Liability - Accrued Vacation	190	462,296	\$36,485	32,833	3,652		3,652		
	Liability - Pension	190	15,341,428	\$1,210,761	1,089,564	121,197		121,197		
15	Non-Plant Deficient	_	26,015,892	2,053,199	1,847,675	205,524	-	205,524	205,524	
	Total Non-Plant Related Deficient or Excess									
16	Deferred Taxes	_	(19,893,594)	(1,570,023)	(1,412,863)	(157,160)	-	(157,160)	\$205,524	(\$362,684)
	Total Deficient and (Excess) ADIT (prior to gross-									
17	up or amortization)	=	(388,876,459)	(27,529,435)	(24,416,040)	(3,113,395)	-	(3,113,395)	205,524	(3,318,919)

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

# **APPENDIX 2**

Formula Rate - Appendix A Estimate	Notes	FERC Form 1 Page # or Instruction	2023
haded cells are input cells			
locators			
1 Transmission Wages Expense		p354.21.b	10,000,12
3			.,,
2 Total Wages Expense		p354.28.b	97,573,85
3 Less A&G Wages Expense		p354.27.b	45,903,05
4 Total		(Line 2 - 3)	51,670,80
5		(Line 1 / Line 4)	19.3535
Plant Allocation Factors			
6 Total Plant In Service	(Note B)	Attachment 5	5,732,906,72
7 Total Accumulated Depreciation	(Note A)	Attachment 5	1,886,506,10
8 Net Plant	· /	(Line 6 - Line 7)	3,846,400,62
9 Transmission Gross Plant		(Line 24)	4 204 752 00
9 Transmission Gross Plant 10 Gross Plant Allocator		(Line 21) (Line 9 / Line 6)	1,361,752,964 <b>23.7533</b> <sup>1</sup>
10 Gloss Flant Allocator		(Lilie 97 Lilie 0)	23.7533
11 Transmission Net Plant		(Line 33)	927,991,078
12 Net Plant Allocator		(Line 11 / Line 8)	24.1262
ant Calculations			
Plant In Service			
13 Transmission Plant In Service	(Note B)	Attachment 5	1,166,234,92
14 New Transmission Plant Additions and Retirements only for Annual Estim	,	Attachment 6	29,693,23
15 Total Transmission Plant In Service	, ,	(Line 13 + Line 14)	1,195,928,157
16 General & Intangible		Attachment 5	856,819,85
17 Common Plant (Electric Only)	(Note A)	Attachment 5	830,619,63
18 Total General & Common	(Note A)	(Line 16 + Line 17)	856,819,85
19 Wage & Salary Allocation Factor		(Line 5)	19.3535
20 General & Common Plant Allocated to Transmission		(Line 18 * Line 19)	165,824,80
		· · · · · · · · · · · · · · · · · · ·	
21 TOTAL Transmission-Related Plant In Service		(Line 15 + Line 20)	1,361,752,96
Accumulated Depreciation			
22 Transmission Accumulated Depreciation	(Note B)	Attachment 5	343,172,39
23 Accumulated Depreciation for Transmission Plant Additions Only for Esti		Attachment 6	349,39
Total Transmission Accumulated Depreciation	(**************************************	(Line 22 + Line 23)	343,521,78
25 Accumulated General Depreciation		Attachment 5	179,315,66
26 Accumulated Intangible Depreciation		Attachment 5	286,956,62
27 Accumulated Common Amortization - Electric		Attachment 5	200,000,02
28 Common Plant Accumulated Depreciation (Electric Only)		Attachment 5	
29 Total Accumulated General, Intangible and Common Depreciation		(Sum Lines 25 to 28)	466,272,28
30 Wage & Salary Allocation Factor		(Line 5)	19.3535
31 General & Common Allocated to Transmission		(Line 29 * Line 30)	90,240,10
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
33 TOTAL Transinission-Related Net Property, Plant & Equipment		(Line 21 - Line 32)	921,991,07

Accumulated Deferred Income Taxes	(Note R)	
ADIT net of FASB 106 and 109	Enter Negative Attachment 1, Col B, Line 9	(177,414,564
Accumulated Deferred Income Taxes Allocated To Transmiss	sion Line 34	(177,414,564
CWIP for Incentive Transmission Projects		
CWIP Balance for Current Rate Year	(Note P) Attachment 6	2,860,98
Total CWIP for Incentive Transmission Projects		2,860,98
88 Plant Held for Future Use	(Note C) Attachment 5	-
Transmission O&M Reserves		
Total Balance Transmission Related Account 242 Reserves	Enter Negative Attachment 5	(5,623,933
Prepayments		
Prepayments	(Note A) Attachment 5	4,316,382
Total Prepayments Allocated to Transmission	(Line 40)	4,316,382
Materials and Supplies		
12 Undistributed Stores Exp	(Note A) Attachment 5	1,224,88
Wage & Salary Allocation Factor	(Line 5)	19.3535
Total Transmission Allocated	(Line 42 * Line43)	237,05
Transmission Materials & Supplies	Attachment 5	4,995,60
Total Materials & Supplies Allocated to Transmission	(Line 44 + Line45)	5,232,66
Cash Working Capital		
17 Operation & Maintenance Expense	(Line 75)	37,226,419
18 1/8th Rule	x 1/8	12.5000
Total Cash Working Capital Allocated to Transmission	(Line 47 * Line 48)	4,653,30
TOTAL Adjustment to Rate Base	(Lines 35 + 37 + 39 + 41 + 46 + 49)	(165,975,172
	(1. 22.11.52)	
Rate Base	(Line 33 + Line 50)	762,015,9

O&M				
-	Transmission O&M			
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	Transmission O&M		(Lines 52 - 53 + 54 + 55)	11,770,945
	Allocated General & Common Expenses			
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	General & Common Expenses	(11010 2)	(Lines 57 thru 58) - Sum (Lines 59 to 63)	122,792,735
65	Wage & Salary Allocation Factor		(Line 5)	19.3535%
66	General & Common Expenses Allocated to Transmission		(Line 64 * Line 65)	23,764,717
	Directly Accions 1400			
67	Directly Assigned A&G Regulatory Commission Exp Account 928	(Note G)	Attachment 5	
				-
68 69	General Advertising Exp Account 930.1 Subtotal - Transmission Related	(Note K)	Attachment 5 (Line 67 + Line 68)	-
09	Subtotal - Harismission 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	A&G Directly Assigned to Transmission		(Line 72 * Line 73)	1,690,757
75	Total Transmission O&M		(Lines 56 + 66 + 69 + 74)	37,226,419
Depreci	iation & Amortization Expense			
	Depreciation & Amortization Expense			
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	Total Transmission Depreciation and Amortization Expense		(Line 76 + Line 76a + Line 77)	30,903,467
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)	
	Wage & Salary Allocation Factor		,	84,174,518
82 83	Wage & Salary Allocation Factor General Depreciation Allocated to Transmission		(Line 79 + Line 80) (Line 5) (Line 81 * Line 82)	84,174,518
82 83	General Depreciation Allocated to Transmission	(Note A)	(Line 5) (Line 81 * Line 82)	84,174,518 19.3535%
82 83 84	General Depreciation Allocated to Transmission  Common Depreciation - Electric Only	(Note A)	(Line 5) (Line 81 * Line 82) p336.11.b	84,174,518 19.3535%
82 83 84 85	General Depreciation Allocated to Transmission  Common Depreciation - Electric Only Common Amortization - Electric Only	(Note A) (Note A)	(Line 5) (Line 81 * Line 82) p336.11.b p356 or p336.11d	84,174,518 19.3535%
82 83 84 85 86	General Depreciation Allocated to Transmission  Common Depreciation - Electric Only Common Amortization - Electric Only Total		(Line 5) (Line 81 * Line 82) p336.11.b p356 or p336.11d (Line 84 + Line 85)	84,174,518 19.3535% 16,290,732
82 83 84 85	General Depreciation Allocated to Transmission  Common Depreciation - Electric Only Common Amortization - Electric Only		(Line 5) (Line 81 * Line 82) p336.11.b p356 or p336.11d	84,174,518 19.3535% 16,290,732
82 83 84 85 86 87	General Depreciation Allocated to Transmission  Common Depreciation - Electric Only Common Amortization - Electric Only Total Wage & Salary Allocation Factor		(Line 5) (Line 81 * Line 82) p336.11.b p356 or p336.11d (Line 84 + Line 85) (Line 5)	84,174,518 19.3535%
82 83 84 85 86 87 88	General Depreciation Allocated to Transmission  Common Depreciation - Electric Only Common Amortization - Electric Only Total Wage & Salary Allocation Factor		(Line 5) (Line 81 * Line 82) p336.11.b p356 or p336.11d (Line 84 + Line 85) (Line 5)	84,174,518 19.3535% 16,290,732
82 83 84 85 86 87 88	General Depreciation Allocated to Transmission  Common Depreciation - Electric Only Common Amortization - Electric Only Total Wage & Salary Allocation Factor  Common Depreciation - Electric Only Allocated to Transmission		(Line 5) (Line 81 * Line 82)  p336.11.b p356 or p336.11d (Line 84 + Line 85) (Line 5) (Line 86 * Line 87)	84,174,518 19.3535% 16,290,732
82 83 84 85 86 87 88	General Depreciation Allocated to Transmission  Common Depreciation - Electric Only Common Amortization - Electric Only Total Wage & Salary Allocation Factor Common Depreciation - Electric Only Allocated to Transmission  Total Transmission Depreciation & Amortization		(Line 5) (Line 81 * Line 82) p336.11.b p356 or p336.11d (Line 84 + Line 85) (Line 5) (Line 86 * Line 87)  (Lines 78 + 83 + 88)	84,174,518 19,3535% 16,290,732 - - - - - - - - - - - - - - - - - - -
82 83 84 85 86 87 88 89 = Taxes 0	General Depreciation Allocated to Transmission  Common Depreciation - Electric Only Common Amortization - Electric Only Total Wage & Salary Allocation Factor Common Depreciation - Electric Only Allocated to Transmission		(Line 5) (Line 81 * Line 82)  p336.11.b p356 or p336.11d (Line 84 + Line 85) (Line 5) (Line 86 * Line 87)	84,174,518 19.3535% 16,290,732

	n / Capitalization Calculations			
	Long Term Interest			
92	Long Term Interest	(Note Q)	Attachment 5	63,891,2
93	Amortization of Debt Discount and Expense		p117.63.c	537,6
94	Amortization of Loss on Reacquired Debt		p117.64.c	1,665,2
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	6,109,9
98	Total Long Term Debt Costs		(Sum lines 92 to 94) - Line 95 - Line 96 + Line 97	72,204,1
99	Preferred Dividends	Enter Positive	p118 29 c	-
,,,	Common Stock	Zinoi i soluro	p.110.2010	
00			-110.10 -	4 004 004 4
00	Proprietary Capital		p112.16.c	1,801,821,1
01	Less Accumulated Other Comprehensive Income Account 219		p112.15.c	1,034,7
102	Less Preferred Stock		(Line 110)	
103	Less Account 216.1		p112.12.c	-
04	Common Stock		(Line 100 - (Sum Lines 101 to 103))	1,800,786,4
	Capitalization			
105	Long Term Debt		A44 - 1	4 505 000 0
106	Bonds		Attachment 5	1,525,000,0
107	Less Loss on Reacquired Debt	Enter Negative		(11,521,5
108	Plus Gain on Reacquired Debt		p113.61.c	
109	Total Long Term Debt		Sum (Lines 105 to Line 108)	1,513,478,4
110	Preferred Stock		p112.3.c	
111	Common Stock		(Line 104)	1,800,786,4
112	Total Capitalization		(Sum Lines 109 to 111)	3,314,264,8
13	Debt %		(Line 109 / Line 112)	45.66
114	Preferred %		(Line 110 / Line 112)	0.00
		(11:4:0)		
115	Common %	(Note O)	(Line 111 / Line 112)	54.33
116	Debt Cost		(Line 98 / Line 109)	0.04
17	Preferred Cost		(Line 99 / Line 110)	-
18	Common Cost	(Note J)	10.9% ROE + .5% RTO Adder	0.11
19	Weighted Cost of Debt		(Line 113 * Line 116)	0.02
120	Weighted Cost of Preferred		(Line 114 * Line 117)	-
121	Weighted Cost of Common		(Line 115 * Line 118)	0.06
22	Total Return (R)		(Sum Lines 119 to 121)	0.08
123	Investment Return = Rate Base * Rate of Return		(Line 51 * Line 122)	63,801,3
			·	
omp	osite Income Taxes			
124	Income Tax Rates FIT=Federal Income Tax Rate	(Note I)		21.000
		(Note I)		
25	SIT=State Income Tax Rate or Composite			8.490
	p (percent of federal income tax deductible for state purposes)		Per State Tax Code	0.000
	T =1 ([(1 QIT\*/1 CIT\]//1 QIT * CIT * n\] =			27.707
27	T =1 - {[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)} =			20.220
27	T/(1-T)			38.320
127 128	T/ (1-T)  ITC Adjustment	(Note I)		38.320
127 128	T/ (1-T)		Attachment 1	36.320
27 28 29	T/ (1-T)  ITC Adjustment  Amortized Investment Tax Credit	(Note I) Enter Negative		
27 28 29 30	T/ (1-T)  ITC Adjustment  Amortized Investment Tax Credit 1/(1-T)		1 / (1 - Line 127)	138.326
127 128 129 130 131	T/ (1-T)  ITC Adjustment  Amortized Investment Tax Credit			138.326
127 128 129 130 131	T/ (1-T)  ITC Adjustment Amortized Investment Tax Credit 1/(1-T) Net Plant Allocation Factor ITC Adjustment Allocated to Transmission		1 / (1 - Line 127) (Line 12)	138.326
127 128 129 130 131 132	T/ (1-T)  ITC Adjustment  Amortized Investment Tax Credit 1/(1-T)  Net Plant Allocation Factor		1 / (1 - Line 127) (Line 12)	138.326 24.126
126 127 128 129 130 131 132	T/ (1-T)  ITC Adjustment     Amortized Investment Tax Credit     1/(1-T)     Net Plant Allocation Factor     ITC Adjustment Allocated to Transmission  Other Income Tax Adjustments	Enter Negative	1 / (1 - Line 127) (Line 12) (Line 129 * (1 + Line 130) * Line 131)	38.326 138.326 24.126 (2.284.6

REVENU	JE REQUIREMENT			
s	Summary			
135	Net Property, Plant & Equipment		(Line 33)	927,991,078
136	Adjustment to Rate Base		(Line 50)	(165,975,172
137	Rate Base		(Line 51)	762,015,906
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
143	Gross Revenue Requirement		(Sum Lines 138 to 142)	165,842,482
Δ	Adjustment to Remove Revenue Requirements Associated with Excluded Transmission Fac	rilities		
144	Transmission Plant In Service	Cilities	(Line 13)	1,166,234,923
145		Note M)	Attachment 5	1,100,234,323
145	Included Transmission Facilities (P	vote ivi)	(Line 144 - Line 145)	1,166,234,923
	Inclusion Ratio		,	
147			(Line 146 / Line 144)	100.00%
148	Gross Revenue Requirement		(Line 143)	165,842,482
149	Adjusted Gross Revenue Requirement		(Line 147 * Line 148)	165,842,482
150	Revenue Credits		Attachment 3	2,515,699
151	Net Revenue Requirement		(Line 149 - Line 150)	163,326,783
N	let Plant Carrying Charge			
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%
N	let Plant Carrying Charge Calculation per 100 Basis Point increase in ROE			
157	Gross Revenue Requirement Less Return and Taxes		(Line 143 - Line 141 - Line 142)	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	Net Revenue Requirement		(Line 151)	163,326,783
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	Net Zonal Revenue Requirement		Sum (Lines 163 to 166)	161,412,677
N	letwork Zonal Service Rate			
168		Note L)	Attachment 5	2,534.00
169	Rate (\$/MW-Year)		(Line 167 / Line 168)	63,698.77
170	Network Service Rate (\$/MW/Year)		(Line 169)	63,698.77

#### Notes

- A Electric portion only.
- Excludes leases that are expensed as O&M (rather than amortized). Includes new Transmission plant that is expected to be placed in service in the current calendar year. New Transmission plant expected to be placed in service in the current calendar year that is not included in the PJM Regional Transmission Expansion Plan (RTEP) must be separately detailed on Attachment 6. Lines 14, 23, and 77 refer to Attachment 6, Step 2 in the first year and Step 9 in all subsequent years; line 36 use Step 6 for True Up and Step 9 for Estimate). For the estimate, all rate base items will be calculated based on end of year data, except transmission plant additions, retirements and depreciation will be calculated based on 13 month averages. For the True-up, transmission and distribution plant and the associated depreciation reserve shall be calculated using the average of 13 monthly balances in Attachment 5 and all other rate base items, excluding Cash Working Capital, shall be calculated using beginning and end of year averages in Attachment 5 or Attachment 1. Include on line 36, the 13 monthly average CWIP balance on Attachment 6 for FERC authorized incentive transmission projects shown on Attachment 6.
- C Includes Transmission Portion Only. Only land held for future use that has an estimated in service date within the next ten years may be included.
- D Excludes All EPRI Annual Membership Dues.
- E Includes All Regulatory Commission Expenses.
- F Includes transmission system safety related advertising included in Account 930.1.
- G Includes Regulatory Commission Expenses directly related to transmission service, RTO filings, or transmission siting itemized in Form 1 at 351.h.
- H Reserved for future use.
- 1 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 filling to recover the cost of abandoned plant.

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

A	B End of Year Total	C Beg of Year Total	D Average	E Gas, Prod Or Other Related	F Only Transmission Related	G Plant Related	H Labor Related	1
Line #								
1 ADIT-190 (enter negative) - line 43	(38,410,413)	(38,108,438)	(38,410,413)	(8,906,496)		_	(29,503,917)	
							(29,303,917)	
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							19.3535%	
6 Gross Plant Allocator Appendix A line 10						23.7533%		
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 Acct 283 below

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

- Instructions for Account 190, 282 and 283:

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

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

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

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

  5. Deferred income taxes arise when items are included in taxable income in different periods than they are included in rates, therefore if the item giving rise to the ADIT is not included in the associated ADIT amount shall be excluded.
- 6. All ADIT line items and allocations will be supported by the settlement in Docket No. ER06-1549 and no change in allocation will be allowed absent a filing at FERC.
  7. Any new ADIT items will be clearly marked and separated in each account from the settled items for review.

	A	В	С	D End of Year for Est. Average for	E	F	G	н	1
	NOTE: (Schedule Page 110 - 111 Line No. 82)	End of Year Total	Beg of Year Total	Final Total	Gas, Prod Or Other Related	Only Transmission Related	Plant Related	Labor Related	Justification
	ADIT-190								
10	Other regulatory assets/liabilities - Transmission plant	(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. Formetly referred to as FAS 109 Tax Gross-Up. Recorded in Account 254. Removed from rate base as a FASB 109 litem 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 bookins differences (prior to gross-up) with an offset to regulatory liability account 254. Specific allocation of excess ADIT between transmission and distribution determined by underlying functional records. General plant excess ADIT allocated to transmission using the wage and salary allocator. Transmission excess ADIT agreed to Attachment 9.2. Removed from rate base as a FASB 109 tem below.
13	Tax gross-up on excess ADIT regulatory liability - Transmission plant	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)				Cross-up for income tax due on distribution/other-related tax-related net regulatory assets/liabilities other than excess ADIT (Line 14). Formerly referred to as FAS 109 Tax Gross-Up. Recorded in Account 254. Removed from rate base as FASB 109 Item below.
16	Excess ADIT regulatory liability - Distribution/other plant	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 booklax differences (prior to gross-up) with an offset to regulatory liability account 254. Specific allocation of excess ADIT between transmission and distribution determined by underlying functional records. General plant excess ADIT allocated to distribution using the wage and salary allocators. Removed from rate bases as a FASB 109 litem below.
	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 FASE 199 ftem 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 allocatior. Transmission non-plant deficient ADIT agreed to Attachment 9.2. Removed from rate base as a FASB 109 lem 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
	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.

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

								Costs expensed related to 2000 generation asset sale, tax deduction when paid. Formerly referred to
27 Reserve for Warwick Mine Liability	2,208,837	2,408,120	2,208,837	2,208,837				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
								Book expense for bad debts, tax deduction when fully written-off and all collection efforts abandoned -
29 Bad Debt Reserve Amortization	3,127,294	3,171,043	3,127,294	3,127,294				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	000,937	000,000	003,937				000,907	Accrued bond expense, tax deduction when paid
32 Alfordable Housing Tax Recapture Borld	-	-	-	-				Accided 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.
33 Derivative institutions	-	-	-	-				
								Revenue received on long term contracts, amortized over the life of the contract for books, but
36 Deferred Credits	345,220	332,171	345,220	345,220				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.
								Lease obligation recognized under ASC 842, not recognized for tax purposes until use of the leased
38 Operating Lease Right of Use (ROU)	3,961,820	4,623,126	3,961,820	3,961,820				property occurs.
								Deferred payment of employer payroll tax expenses permitted by COVID legislation, tax deductible
39 Payroll Tax Deferral			-					when paid.
		'		•		•		
40 Subtotal - p234 (Sum line 10 through line 39) 41 Less FASB 109 Above if not separately removed	163,199,147	177,762,715 134,398,249	163,199,147 119,969,102	82,977,222 74.070,726	45,898,376 45,898,376	-	34,323,549	Includes amounts on Lines 10 – 21.
41 Less FASB 109 Above if not separately removed 42 Less FASB 106 Above if not separately removed	119,969,102 4,819,632	5,256,028	119,969,102 4,819,632	74,070,726	45,898,376	-	4.819.632	Includes amounts on Lines 10 – 21. 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	Includes diriodit on Lare 20.
10tal - Line 40 - (Line 42 + Line 41)	30,410,413	30,100,430	30,410,413	0,000,400	- 1		20,000,011	
A	В	С	D	E	F	G	н	I
			End of Year for					
			Est. Average for					
	End of Year	Beg of Year	Final	Gas, Prod	Only			
	Total	Total		Or Other	Transmission	Plant	Labor	
				Related	Related	Related	Related	Justification
ADIT- 282								
								Differences between book and tax basis in transmission plant, including capitalization differences and
								differences between methods and lives used for accelerated tax depreciation and depreciation used for
								differences between methods and lives used for accelerated tax depreciation and depreciation used for ratemaking purposes. Specific allocation between transmission and distribution determined by
								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
44 Accelerated Degreeisling Transmission	171 247 097	165 387 681	171 247 097		171 247 097			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
44 Accelerated Depreciation - Transmission	171,247,097	165,387,681	171,247,097		171,247,097			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.
44 Accelerated Depreciation - Transmission	171,247,097	165,387,681	171,247,097		171,247,097			differences between methods and lives used for accelerated tax depreciation and depreciation used for retenensing purposes. Specific alcotation 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 lax vchanges (not disubsequent amortization) is reflected on Line 12. Differences between book and tax basis in distribution/other plant, including capitalization differences
44 Accelerated Depreciation - Transmission	171,247,097	165,387,681	171,247,097		171,247,097			differences between methods and lives used for accelerated tax depreciation and depreciation used for reternating purposes. Specifica elaction between transmission and distribution determined by underlying functional records. General plant allocated between transmission and distribution using the wage and salary affloads. Remeasurement due to tax law changes (net of subsequent amortization) is reflected on Line 12.  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
44 Accelerated Depreciation - Transmission	171,247,097	165,387,681	171,247,097		171,247,097			differences between methods and lives used for accelerated tax depreciation and depreciation used for retenensing purposes. Specific alcotation 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 lax vchanges (not disubsequent amortization) is reflected on Line 12. Differences between book and tax basis in distribution/other plant, including capitalization differences
					171,247,097			differences between methods and lives used for accelerated tax depreciation and depreciation used for ratemaking purposes. Specifica faciation 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 lax orhanges (net of subsequent amortization) is reflected on Line 12. 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 upposes. 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 lax verhanges (net of subsequent amortization) is
45 Accelerated Depreciation - Distribution/Other	527,443,217	527,079,164	527,443,217	527,443,217				differences between methods and lives used for accelerated tax depreciation and depreciation used for reterensing purposes. Specifica laciation 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. 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
45 Accelerated Depreciation - Distribution/Other 46 Subtotal - p275				527.443.217 527.443.217	171,247,097 171,247,097	-	-	differences between methods and lives used for accelerated tax depreciation and depreciation used for ratemaking purposes. Specifical action between transmission and distribution determined you underlying functional records. General plant allocated between transmission and distribution using the wage and salary allocator. Remeasurement due to tax lax orbanges (net of subsequent amortization) is reflected on Line 12. 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 lax wchanges (net of subsequent mantization) is
45 Accelerated Depreciation - Distribution/Other 46 Sublotal - p275 77 Less FASS 199 Above If not separately removed	527,443,217	527,079,164	527,443,217				·	differences between methods and lives used for accelerated tax depreciation and depreciation used for ratemaking purposes. Specifical action between transmission and distribution determined you underlying functional records. General plant allocated between transmission and distribution using the wage and salary allocator. Remeasurement due to tax lax orbanges (net of subsequent amortization) is reflected on Line 12. 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 lax wchanges (net of subsequent mantization) is
45 Accelerated Depreciation - Distribution/Other 46 Subtotal - p275 47 Less FASB 109 Above if not separately removed 48 Less FASB 109 Above if not separately removed	527,443,217 698,690,314	527,079,164 692,466,845 -	527,443,217 698,690,314	527,443,217	171,247,097	-		differences between methods and lives used for accelerated tax depreciation and depreciation used for ratemaking purposes. Specifica faciation 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 lax orhanges (net of subsequent amortization) is reflected on Line 12. 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 upposes. 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 lax verhanges (net of subsequent amortization) is
45 Accelerated Depreciation - Distribution/Other 46 Sublotal - p275 77 Less FASS 199 Above If not separately removed	527,443,217	527,079,164	527,443,217					differences between methods and lives used for accelerated tax depreciation and depreciation used for ratemaking purposes. Specifica faciation 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 lax orhanges (net of subsequent amortization) is reflected on Line 12. 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 upposes. 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 lax verhanges (net of subsequent amortization) is
45 Accelerated Depreciation - Distribution/Other 46 Subtotal - p275 47 Less FASS 109 Above if not separately removed 48 Less FASS 109 Above and separately removed 49 Total - Line 46 - (Line 48 + Line 47)	527,443,217 698,690,314	527,079,164 692,466,845 -	527,443,217 698,690,314	527,443,217 527,443,217	171,247,097	-	÷	differences between methods and lives used for accelerated tax depreciation and depreciation used for ratemaking purposes. Specifica faciation 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 lax orhanges (net of subsequent amortization) is reflected on Line 12. 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 upposes. 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 lax verhanges (net of subsequent amortization) is
45 Accelerated Depreciation - Distribution/Other 46 Subtotal - p275 47 Less FASB 109 Above if not separately removed 48 Less FASB 109 Above if not separately removed	527,443,217 698,690,314 - 698,690,314	527,079,164 692,466,845 - 692,466,845	527,443,217 698,690,314 - - - - - - - - - - - - - - - - - - -	527,443,217	171,247,097	-		differences between methods and lives used for accelerated tax depreciation and depreciation used for ratemaking purposes. Specifica faciation 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 lax vchanges (net of subsequent amortization) is reflected on Line 12. 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.
45 Accelerated Depreciation - Distribution/Other 46 Sublotal - p27  1 Less FASS 109 Above if not separately removed 48 Less FASS 106 Above if not separately removed 7 Total = Line 46 - (Line 48 + Line 47)	527,443,217 698,690,314 698,690,314 B	527,079,164 692,466,845 	527,443,217 698,690,314 	527,443,217 527,443,217 E	171,247,097 171,247,097 F	-	÷	differences between methods and lives used for accelerated tax depreciation and depreciation used for ratemaking purposes. Specifica faciation 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 lax vchanges (net of subsequent amortization) is reflected on Line 12. 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.
45 Accelerated Depreciation - Distribution/Other 46 Subtotal - p275 47 Less FASS 109 Above if not separately removed 48 Less FASS 109 Above and separately removed 49 Total - Line 46 - (Line 48 + Line 47)	527,443,217 698,690,314 - 698,690,314 B	527,079,164 692,466,845 - 692,466,845 C	527,443,217 698,690,314 - - - - - - - - - - - - - - - - - - -	527,443,217 527,443,217 E Gas, Prod	171,247,097 171,247,097 F Only	- G	Н	differences between methods and lives used for accelerated tax depreciation and depreciation used for ratemaking purposes. Specifica faciation 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 lax vchanges (net of subsequent amortization) is reflected on Line 12. 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.
45 Accelerated Depreciation - Distribution/Other 46 Sublotal - p27  1 Less FASS 109 Above if not separately removed 48 Less FASS 106 Above if not separately removed 7 Total = Line 46 - (Line 48 + Line 47)	527,443,217 698,690,314 698,690,314 B	527,079,164 692,466,845 	527,443,217 698,690,314 	527,443,217 527,443,217 E Gas, Prod Or Other	171,247,097  171,247,097  F  Only Transmission	- G Plant	- H <i>Labor</i>	differences between methods and lives used for accelerated tax depreciation and depreciation used for retemaking purposes. Specific alcotation between transmission and distribution determined by underlying functional records. General plant allocated between transmission and distribution using making and salary allocater. Remeasurement due to tax lax vchanges (not disubsequent amortization) is reflected on Line 12.  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 allocater. Remeasurement due to tax law changes (net of subsequent amortization) is reflected on Line 16.
45 Accelerated Depreciation - Distribution/Other 46 Subtotal: p275 47 Lass RASB 109 Above if not separately removed 48 Lass RASB 106 Above if not separately removed 49 ITotal - Line 46 - (Line 46 + Line 47)  A  NOTE: Schedule Page No. 112 Line No. 64)	527,443,217 698,690,314 - 698,690,314 B	527,079,164 692,466,845 - 692,466,845 C	527,443,217 698,690,314 	527,443,217 527,443,217 E Gas, Prod	171,247,097 171,247,097 F Only	- G	Н	differences between methods and lives used for accelerated tax depreciation and depreciation used for ratemaking purposes. Specifica faciation 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 lax vchanges (net of subsequent amortization) is reflected on Line 12. 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.
45 Accelerated Depreciation - Distribution/Other 46 Sublotal - p27  1 Less FASS 109 Above if not separately removed 48 Less FASS 106 Above if not separately removed 7 Total = Line 46 - (Line 48 + Line 47)	527,443,217 698,690,314 - 698,690,314 B	527,079,164 692,466,845 - 692,466,845 C	527,443,217 698,690,314 	527,443,217 527,443,217 E Gas, Prod Or Other	171,247,097  171,247,097  F  Only Transmission	- G Plant	- H <i>Labor</i>	differences between methods and lives used for accelerated tax depreciation and depreciation used for retemenking purposes. Specific alcitacion between transmission and distribution determined by underlying functional records. General plant allocated between transmission and distribution using making and salary allocater. Remeasurement due to tax lax vehanges (not of subsequent amortization) is reflected on Line 12.  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.
45 Accelerated Depreciation - Distribution/Other 46 Subtotal - p275 47 Lass FASB 109 Above if not separately removed 48 Less FASB 106 Above if not separately removed 49 Total - Line 46 - (Line 49 + Line 47)  A  NOTE: Schedule Page No. 112 Line No. 64)	527.443.217 698.690,314 698.690,314 B End of Year Total	527,079,164 692,466,845 - 692,466,845 C Beg of Year Total	527.443.217 696.690,314 	527,443,217 527,443,217 E Gas, Prod Or Other	171,247,097  171,247,097  F  Only Transmission	- G Plant Related	- H <i>Labor</i>	differences between methods and lives used for accelerated tax depreciation and depreciation used for retemenking purposes. Specifica faciation 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 lave changes (net of subsequent amortization) is reflected on Line 12. 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 destination 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.
45 Accelerated Depreciation - Distribution/Other 46 Sublotal - 277 47 Less FASS 109 Above if not separately removed 48 Less FASS 106 Above if not separately removed 49 Total = Line 46 - (Line 48 + Line 47)  A NOTE: Schedule Page No. 112 Line No. 64)  ADIT-283 50 Amortization Loss on Reacquisition	527,443,217 698,690,314 698,690,314 B End of Year Total	527,079,164 692,466,845 692,466,845 C Beg of Year Total	527,443,217 698,690,314 698,690,314 Dend of Year for Est. Average for Final	527,443,217 527,443,217 E Gas, Prod Or Other Related	171,247,097  171,247,097  F  Only Transmission	- G Plant	- H <i>Labor</i>	differences between methods and lives used for accelerated tax depreciation and depreciation used for retemaking purposes. Specific alcotation between transmission and distribution determined by underlying functional records. General plant allocated between transmission and distribution using two age and salary allocater. Remeasurement due to tax lax vachanges (not disubsequent amortization) is reflected on Line 12.  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 allocater. Remeasurement due to tax law changes (net of subsequent amortization) is reflected on Line 16.  I sustitication  I to cost of bond redemption is deducible currently for tax purposes and is amortized over the life of the new bond issue for book purposes - relates to all functions.
45 Accelerated Depreciation - Distribution/Other 46 Subtotal: p275 47 Lass FASB 109 Above if not separately removed 48 Less FASB 106 Above if not separately removed 48 Irotal - Line 46 - (Line 46 + Line 47)  A NOTE: Schedule Page No. 112 Line No. 64)  ADIT-283 50 Amortization Loss on Reacquisition 51 Partnership investments	527.443.217 698.690,314 698.690,314 B End of Year Total	527,079,164 692,466,845 - 692,466,845 C Beg of Year Total	527.443.217 696.690,314 	527,443,217 527,443,217 E Gas, Prod Or Other	171,247,097  171,247,097  F  Only Transmission	- G Plant Related	- H <i>Labor</i>	differences between methods and lives used for accelerated tax depreciation and depreciation used for retemenking purposes. Specific alcotation between transmission and distribution determined by underlying functional records. General plant allocated between transmission and distribution using the wage and salary allocater. Remeasurement due to tax law changes (net of subsequent amortization) is reflected on Line 12.  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.  It
Accelerated Depreciation - Distribution/Other  45 Subtotal: p275  47 Less FASS 109 Above if not separately removed  48 Less FASS 106 Above if not separately removed  49 Total - Line 46 - (Line 48 + Line 47)  A  NOTE: Schedule Page No. 112 Line No. 64)  ADIT-283  50 Amontization Loss on Reacquisition  1 Partnership Investments  52 Regulatory Assets  53 Pension Regulatory Asset	527,443,217 698,590,314 698,690,314 B End of Year Total 2,853,625 (58,864) 2,191,933 56,109,133	527,079,164 692,466,845 692,466,845 C Beg of Year Total 3,249,189 1,022,201 4,427,212 5,235,17,212	527,443,217 698,690,314 698,690,314 D End of Year for Est. Average for Final 2,853,625 (58,864) 2,191,933 56,109,741	527,443,217  E  Gas, Prod Or Other Related  (58,864)	171,247,097  171,247,097  F  Only Transmission	- G Plant Related	H Labor Related	differences between methods and lives used for accelerated tax depreciation and depreciation used for retemenking purposes. Specific alcotation between transmission and distribution determined by underlying functional records. General plant allocated between transmission and distribution using the wage and salary allocater. Remeasurement due to tax lax or hanges (net of subsequent amortization) is reflected on Line 12.  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.  I Justification  The cost of bond redemption is deductible currently for lax purposes and is amortized over the life of the new bond issue for book purposes - relates to all functions.  Difference in book cursus tax basis in partnership investments. Asset due to rate regulated capitalization of incurred costs that would otherwise be charge to expense. Regulatory asset associated with adoption or FAS 152.
45 Accelerated Depreciation - Distribution/Other 46 Sublotal - p275 47 Less FAS 19 Above if not separately removed 48 Less FASS 106 Above if not separately removed 49 Total = Line 46 - (Line 48 + Line 47)  A NOTE: Schedule Page No. 112 Line No. 64)  ADIT-283 50 Amortization Loss on Reacquisition 51 Partnership Investments 52 Regulatory Assets 53 Pension Regulatory Asset 54 Compension Regulatory Asset 55 Compension Regulatory Asset	527,443,217 698,690,314 698,690,314 B End of Year Total	527,079,164 692,466,845 C Beg of Year Total 3,249,189 1,022,201 4,427,212	527,443,217 698,690,314 	527,443,217  E  Gas, Prod Or Other Related  (58,864)	171,247,097  171,247,097  F  Only Transmission	- G Plant Related	H Labor Related	differences between methods and lives used for accelerated tax depreciation and depreciation used for retemaking purposes. Specific alcitation between transmission and distribution determined by underlying functional records. General plant allocated between transmission and distribution using the wage and salary allocater. Remeasurement due to tax lax vachanges (not of subsequent anotization) is reflected on Line 12.  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 allocater. Remeasurement due to tax law changes (net of subsequent amortization) is reflected on Line 16.  It substitutions to the contraction of the contra
Accelerated Depreciation - Distribution/Other  45 Subtotal - 275  47 Less FASS 109 Above if not separately removed  48 Less FASS 109 Above if not separately removed  49 Total - Line 46 - (Line 48 + Line 47)  A  NOTE: Schedule Page No. 112 Line No. 64)  ADIT-283  50 Amontization Loss on Reacquisition  51 Particesting Investments  52 Persion Regulatory Asset  54 Compensated Absences  55 Other	527,443,217 698,690,314 698,690,314 B End of Year Total 2,853,625 (55,864) 2,191,933 56,109,741 1,759,235	527,079,164 692,466,845 692,466,845 C Beg of Year Total 3,249,189 1,022,201 4,427,212 5,2351,178 1,637,116	527,443,217 698,690,314 098,690,314 D End of Year for Est. Average for Final 2,853,825 (58,864) 2,191,933 5,109,741 1,759,235	527,443,217 E Gas, Prod Or Other Related (58,864) 2,191,933	171,247,097  171,247,097  F  Only Transmission	- G Plant Related	H Labor Related	differences between methods and lives used for accelerated tax depreciation and depreciation used for retemenking purposes. Specifica faciation between transmission and distribution determined by underlying functional records. General plant allocated between transmission and distribution using the wage and salary allocater. Remeasurement due to tax lax or hanges (net of subsequent amortization) is reflected on Line 12.  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.  I sustification  The cost of bond redemption is deducible currently for tax purposes and is amortized over the life of the new bond issue for book purposes - relates to all functions.  Difference in book versus tax basis in partnership investments.  Asset due to rate regulated capitalization of incurred costs that would otherwise be charge to expense. Regulatory asset associated with adoption of FAS 158.  Current year vacation pay accrual
45 Accelerated Depreciation - Distribution/Other 46 Sublotal - 277 47 Less FASS 109 Above if not separately removed 48 Less FASS 108 Above if not separately removed 49 Total = Line 46 - (Line 48 + Line 47)  A NOTE: Schedule Page No. 112 Line No. 64)  ADIT-283  50 Amortization Loss on Reacquisition 51 Partnership Investments 52 Regulatory Assets 53 Pension Regulatory Asset 54 Compensated Absences 55 Other 6 Operating Lesse Right of Use (ROU)	527,443,217 698,590,314 698,690,314 B End of Year Total 2,853,625 (58,864) 2,191,933 56,109,133	527,079,164 692,466,845 692,466,845 C Beg of Year Total 3,249,189 1,022,201 4,427,212 5,235,17,212	527,443,217 698,690,314 698,690,314 D End of Year for Est. Average for Final 2,853,625 (58,864) 2,191,933 56,109,741	527,443,217  E  Gas, Prod Or Other Related  (58,864)	171,247,097  171,247,097  F  Only Transmission	- G Plant Related	H Labor Related	differences between methods and lives used for accelerated tax depreciation and depreciation used for retemenking purposes. Specific alcotation between transmission and distribution determined by underlying functional records. General plant allocated between transmission and distribution using the wage and salary allocater. Remeasurement due to tax lax or hanges (net of subsequent amortization) is reflected on Line 12.  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.  I Justification  The cost of bond redemption is deductible currently for lax purposes and is amortized over the life of the new bond issue for book purposes - relates to all functions.  Difference in book cursus tax basis in partnership investments. Asset due to rate regulated capitalization of incurred costs that would otherwise be charge to expense. Regulatory asset associated with adoption or FAS 152.
Accelerated Depreciation - Distribution/Other  45 Subtotal - 275  46 Subtotal - 275  47 Less FASS 106 Above if not separately removed  48 Less FASS 106 Above if not separately removed  49 Total - Line 46 - (Line 48 + Line 47)  A  NOTE: Schedule Page No. 112 Line No. 64)  ADIT-283  50 Amontization Loss on Reacquisition  51 Particus hip Investments  52 Particus Pagularry Asset  53 Pension Regularry Asset  54 Compensated Absences  55 Other  56 Operating Lesse Right of Use (ROU)  57	527,443,217 698,690,314 698,690,314 B End of Year Total 2,853,625 (55,864) 2,191,933 56,109,741 1,759,235	527,079,164 692,466,845 692,466,845 C Beg of Year Total 3,249,189 1,022,201 4,427,212 5,2351,178 1,637,116	527,443,217 698,690,314 098,690,314 D End of Year for Est. Average for Final 2,853,825 (58,864) 2,191,933 5,109,741 1,759,235	527,443,217 E Gas, Prod Or Other Related (58,864) 2,191,933	171,247,097  171,247,097  F  Only Transmission	- G Plant Related	H Labor Related	differences between methods and lives used for accelerated tax depreciation and depreciation used for retemenking purposes. Specifica faciation between transmission and distribution determined by underlying functional records. General plant allocated between transmission and distribution using the wage and salary allocater. Remeasurement due to tax lax or hanges (net of subsequent amortization) is reflected on Line 12.  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.  I sustification  The cost of bond redemption is deducible currently for tax purposes and is amortized over the life of the new bond issue for book purposes - relates to all functions.  Difference in book versus tax basis in partnership investments.  Asset due to rate regulated capitalization of incurred costs that would otherwise be charge to expense. Regulatory asset associated with adoption of FAS 158.  Current year vacation pay accrual
45 Accelerated Depreciation - Distribution/Other 46 Sublotal - p275 47 Less FAS 197 Above if not separately removed 48 Less FASS 106 Above if not separately removed 49 Total = Line 46 - (Line 48 + Line 47)  A NOTE: Schedule Page No. 112 Line No. 64)  ADIT-283 50 Amortization Loss on Reacquisition 51 Partnership Investments 52 Regulatory Assets 53 Pension Regulatory Asset 54 Compensated Assences 55 Other 6 Operating Lesse Right of Use (ROU). 57	527,443,217 696,690,314 696,690,314 B End of Year Total 2,853,625 (56,864) 2,191,333 56,109,741 1,759,235	527,079.164 692,466,845 692,466,845 C C Beg of Year Total 3,249,189 1,022,201 1,022,201 52,351,178 1,537,115 4,623,125	527,443,217 698,690,314 D End of Year for Est. Average for Final  2,853,625 (55,864) 2,191,933 56,109,741 1,759,235	527,443,217 E Gas, Prod Or Other Related (58,864) 2,191,933	171,247,097  171,247,097  F  Only Transmission	G Plant Related 2,853,625	Labor Related 56,109,741 1,759,235	differences between methods and lives used for accelerated tax depreciation and depreciation used for retemenking purposes. Specifica faciation between transmission and distribution determined by underlying functional records. General plant allocated between transmission and distribution using the wage and salary allocater. Remeasurement due to tax lax or hanges (net of subsequent amortization) is reflected on Line 12.  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.  I sustification  The cost of bond redemption is deducible currently for tax purposes and is amortized over the life of the new bond issue for book purposes - relates to all functions.  Difference in book versus tax basis in partnership investments.  Asset due to rate regulated capitalization of incurred costs that would otherwise be charge to expense. Regulatory asset associated with adoption of FAS 158.  Current year vacation pay accrual
Accelerated Depreciation - Distribution/Other  45 Subtotal - 277  T Less FASS 109 Above if not separately removed  48 Less FASS 109 Above if not separately removed  49 Total - Line 46 - (Line 48 + Line 47)  A NOTE: Schedule Page No. 112 Line No. 64)  ADIT-283  50 Amontization Loss on Reacquisition 51 Partnership Investments 52 Regulatory Assets 53 Persion Regulatory Assets 54 Regulatory Assets 55 Communication Control of the Control of t	527,443,217 698,690,314 698,690,314 B End of Year Total 2,853,625 (55,864) 2,191,933 56,109,741 1,759,235	527,079,164 692,466,845 692,466,845 C Beg of Year Total 3,249,189 1,022,201 4,427,212 5,2351,178 1,637,116	527,443,217 698,690,314 098,690,314 D End of Year for Est. Average for Final 2,853,825 (58,864) 2,191,933 5,109,741 1,759,235	527,443,217 E Gas, Prod Or Other Related (58,864) 2,191,933	171,247,097 171,247,097 F Only Transmission Related	- G Plant Related	H Labor Related	differences between methods and lives used for accelerated tax depreciation and depreciation used for retemenking purposes. Specifica faciation between transmission and distribution determined by underlying functional records. General plant allocated between transmission and distribution using the wage and salary allocater. Remeasurement due to tax lax or hanges (net of subsequent amortization) is reflected on Line 12.  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.  I sustification  The cost of bond redemption is deducible currently for tax purposes and is amortized over the life of the new bond issue for book purposes - relates to all functions.  Difference in book versus tax basis in partnership investments.  Asset due to rate regulated capitalization of incurred costs that would otherwise be charge to expense. Regulatory asset associated with adoption of FAS 158.  Current year vacation pay accrual
45 Accelerated Depreciation - Distribution/Other 46 Sublotal - p275 47 Less FAS 197 Above if not separately removed 48 Less FASS 106 Above if not separately removed 49 Total = Line 46 - (Line 48 + Line 47)  A NOTE: Schedule Page No. 112 Line No. 64)  ADIT-283 50 Amortization Loss on Reacquisition 51 Partnership Investments 52 Regulatory Assets 53 Pension Regulatory Asset 54 Compensated Assences 55 Other 6 Operating Lesse Right of Use (ROU). 57	527,443,217 696,690,314 696,690,314 B End of Year Total 2,853,625 (56,864) 2,191,333 56,109,741 1,759,235	527,079.164 692,466,845 692,466,845 C C Beg of Year Total 3,249,189 1,022,201 1,022,201 52,351,178 1,537,115 4,623,125	527,443,217 698,690,314 D End of Year for Est. Average for Final  2,853,625 (55,864) 2,191,933 56,109,741 1,759,235	527,443,217 E Gas, Prod Or Other Related (58,864) 2,191,933	171,247,097 171,247,097 F Only Transmission Related	G Plant Related 2,853,625	Labor Related 56,109,741 1,759,235	differences between methods and lives used for accelerated tax depreciation and depreciation used for retemenking purposes. Specifica faciation between transmission and distribution determined by underlying functional records. General plant allocated between transmission and distribution using the wage and salary allocater. Remeasurement due to tax lax orbanges (net of subsequent amortization) is reflected on Line 12.  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 accidation 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.  I sustification  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.  Difference in box (versus tax basis in partnership investments. Asset due to rate regulated capitalization of incurred costs that would otherwise be charge to expense. Regulatory asset associated with adoption of FAS 155.  Current year vacation pay accrual
45 Accelerated Depreciation - Distribution/Other 46 Sublotal - p27   17 Less FAS 197   Available - Distribution - Distribution/Other 48 Less FASB 106 Above If not separately removed 49   Total - Line 46 - (Line 48 + Line 47)  A   NOTE: Schedule Page No. 112 Line No. 64)  ADIT-283  50	527,443,217 696,690,314 696,690,314 B End of Year Total 2,853,625 (56,864) 2,191,333 56,109,741 1,759,235	527,079.164 692,466,845 692,466,845 C C Beg of Year Total 3,249,189 1,022,201 1,022,201 52,351,178 1,537,115 4,623,125	527,443,217 698,690,314 D End of Year for Est. Average for Final  2,853,625 (55,864) 2,191,933 56,109,741 1,759,235	527,443,217 E Gas, Prod Or Other Related (58,864) 2,191,933	171,247,097 171,247,097 F Only Transmission Related	G Plant Related 2,853,625	Labor Related 56,109,741 1,759,235	differences between methods and lives used for accelerated tax depreciation and depreciation used for retemenking purposes. Specifica faciation between transmission and distribution determined by underlying functional records. General plant allocated between transmission and distribution using the wage and salary allocater. Remeasurement due to tax lax orbanges (net of subsequent amortization) is reflected on Line 12.  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 accidation 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.  I sustification  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.  Difference in box (versus tax basis in partnership investments. Asset due to rate regulated capitalization of incurred costs that would otherwise be charge to expense. Regulatory asset associated with adoption of FAS 155.  Current year vacation pay accrual

#### ADITC-255

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

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

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

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

## Criteria for Allocation:

Difference (line 23-line 22) Note E

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

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

## Account 454 - Rent from Electric Property

<ul><li>1 Rent from FERC Form No. 1 - Note 8</li><li>2 Rent from Electric Property - Transmission</li></ul>	n Related (Notes 3 & 8)		10,681,542 294,428
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	AUTC for the state of		729,607
~	tegration Transmission Service (NITS) for which the lice between NITS credits from PJM and PJM NITS		
charges paid by Transmission Owner) (No			1,339,331
9 PTP Serv revs for which the load is not in			1,337,331
10 PJM Transitional Revenue Neutrality (Not	,		-
11 PJM Transitional Market Expansion (Note	-		_
12 Professional Services (Note 3)	,		-
13 Revenues from Directly Assigned Transm	ission 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
10 December 2011	2 t- b- b-b-d-d b-b 1 14 1 th		
revenues associated with lines 19 thru 23	3 are to be included in lines 1-14 and total of those		294,428
19 Income Taxes associated with revenues in	n line 18		81,577
20 One half margin (line 18 - line 19)/2	Time 10		106,425
,	ssociated with revenues in line 18 that are included		100,120
, ,	formula times the allocator used to functionalize the		
21 amounts in the FERC account to the trans			52,336
22 Line 20 plus line 21			158,761
23 Line 18 less line 22			135,667
20 Emo 10 1033 milo 22			.55,007

- Note 1 All revenues related to transmission that are received as a transmission owner (i.e., not received as a LSE), for which the cost of the service is recovered under this formula, except as specifically provided for elsewhere in this attachment or elsewhere in the formula will be included as a revenue credit or included in the peak on line 168 of Appendix A.
- Note 2 If the costs associated with the Directly Assigned Transmission Facility Charges are included in the rates, the associated revenues are included in the rates. If the costs associated with the Directly Assigned Transmission Facility Charges are not included in the rates, the associated revenues are not included in the rates.
- Note 3 Ratemaking treatment for the following specified secondary uses of transmission assets: (1) right-of-way leases and leases for space on transmission facilities for telecommunications; (2) transmission tower licenses for wireless antennas; (3) right-of-way property leases for farming, grazing or nurseries; (4) licenses of intellectual property (including a portable oil degasification process and scheduling software); and (5) transmission maintenance and consulting services (including energized circuit maintenance, high-voltage substation maintenance, safety training, transformer oil testing, and circuit breaker testing) to other utilities and large customers (collectively, products). DLC will retain 50% of net revenues consistent with *Pacific Gas and Electric Company*, 90 FERC ¶ 61,314. Note: In order to use lines 15 20, the utility must track in separate subaccounts the revenues and costs associated with each secondary use (except for the cost of the associated income taxes).
- Note 4 If the facilities associated with the revenues are not included in the formula, the revenue is shown here, but not included in the total above and explained in the Cost Support. For example, revenues associated with distribution facilities. In addition, revenues from Schedule 12 are not included in the total above to the extent they are credited under Schedule 12.
- Note 5 Customer Choice EGS Transmission represents revenues received from Electric Generation Suppliers providing energy to retail customers in Duquesne's zone. As a result, the load is in the divisor for the zonal revenue requirement.
- Note 6 Other electric Revenues includes revenues for various related electricity products/premium services such as surge protectors and appliance guards.
- Note 7 SECA Credits Other EGS represents revenues received from Electric Generation Suppliers for transition transmission charges imposed by FERC.

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

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

Account 454	Include	Exclude
Joint pole attachments - telephone	-	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		
Total	1,627,331	88,590,255

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

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

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	0.0892
12	-	(Line 51 * Line 122)	Line 11 * Line 1	67,941,743
13 14 15 16 17	FIT=Federal Income Tax Rate SIT=State Income Tax Rate or Composite p (percent of federal income tax deductible for sta T = 1 - {[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)} = T/ (1-T)	ate purposes)	Appendix A, Line 124 Appendix A, Line 125 Appendix A, Line 126 Appendix A, Line 127 Appendix A, Line 128	21.00% 8.49% 0.00% 27.71% 38.33%
	ITC Adjustment			
18	Amortized Investment Tax Credit; enter negative	Attachment 1	Appendix A, Line 129	_
19	1/(1-T)	1 / (1 - Line 127)	Appendix A, Line 130	138.33%
20	Net Plant Allocation Factor	(Line 12)	Appendix A, Line 131	24.1262%
21	ITC Adjustment Allocated to Transmission	(Line 129 * (1 + Line 130) * Line 131)	Appendix A, Line 132	
	Other Income Tax Adjustments			
21a	Other Income Tax Adjustments	Appendix A, (Note S)	Appendix A, Line 132a	(2,284,679)
22	Income Tax Component = CIT=(T/1-T) * Investment	t Return * (1-(WCLTD/R)) =	Line 17*Line 12*(1-(Line 8/Line 11))	19,676,876
23	Total Income Taxes		(Line 132 + Line 132a + Line 133)	17,392,197

Duquesne Light Company Page 13 of 34

#### Plant in Service Worksheet Calculation of Transmission Plant In Service Source Balance For True up Balance for Estimate For 2022 For 2023 p206.58.b 1 102 624 428 December 1,104,230,889 January February March April May June July August Company Records Company Records Company Records For 2023 For 2023 1,105,604,625 1,106,297,377 Company Records Company Records For 2023 For 2023 For 2023 For 2023 For 2023 1,104,614,314 1,119,558,491 Company Records Company Records Company Records 1,119,848,892 1,122,282,730 September October Company Records Company Records For 2023 For 2023 1,125,676,152 1,130,051,234 November Company Records For 2023 1,137,246,967 p207.58.g For 2023 1,166,234,923 1,166,234,923 December 13 Transmission Plant In Service 1,120,204,768 1,166,234,923 Calculation of Distribution Plant In Service Source p206.75.b Company Records For 2022 For 2023 For 2023 For 2023 3,434,001,208 3,438,170,213 December January February March Company Records Company Records 3,466,942,874 3,479,419,051 April May June July August September October November 3,496,495,964 3,503,326,597 3,523,977,968 Company Records Company Records For 2023 Company Records Company Records Company Records 3,549,937,921 3,593,363,023 Company Records 3,609,669,308 Company Records Company Records 3,642,917,179 3,680,387,805 December p207.75.g For 2023 3,709,851,941 3,709,851,941 Distribution Plant In Service 3,548,343,158 3,709,851,941 Calculation of Intangible Plant In Service Source p204.5.b For 2022 404,105,291 December December Intangible Plant In Service p205.5.g 429,897,522 417,001,407 429,897,522 429,897,522 For 2023 Calculation of General Plant In Service Source p206.99.b For 2022 402,236,770 December 426,922,336 414,579,553 December General Plant In Service p207.99.g For 2023 426,922,336 16 426,922,336 Source p204.46b Calculation of Production Plant In Service December January February March For 2022 For 2023 Company Records Company Records Company Records For 2023 For 2023 April May June July August September Company Records Company Records Company Records For 2023 For 2023 For 2023 For 2023 Company Records Company Records Company Records For 2023 October Company Records For 2023 November Company Records For 2023 p205.46.g December For 2023 Production Plant In Service Calculation of Common Plant In Service Source p356 For 2022 December (Electric Portion) December (Electric Portion) Common Plant In Service p356 For 2023 Total Plant In Service Sum of averages above 5,500,128,886 5,732,906,722

#### Accumulated Depreciation Worksheet

Accumulated	d Depreciation Worksheet				
	Attachment A Line #s, Descriptions, Notes, Form	*			Details
	Calculation of Transmission Accumulated Depreciation	Source			p Balance for Estimate
	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 Company Records	For 2023 For 2023	327,766,454 330,760,582	
	April May	Company Records	For 2023	330,760,562	
	June	Company Records	For 2023	331,879,648	
	July	Company Records	For 2023	334,064,979	
	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	
22	Transmission Accumulated Depreciation			332,904,617	7 343,172,391
		_			
	Calculation of Distribution Accumulated Depreciation	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 May	Company Records Company Records	For 2023 For 2023	1,030,263,818 1,035,368,781	
	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	
	Distribution Accumulated Depreciation			1,041,752,444	1,077,061,430
		_			
	Calculation of Intangible Accumulated Depreciation	Source			
	December	Prior year p200.21.c	For 2022	280,681,159	
	December	p200.21c	For 2023	286,956,620	
26	Accumulated Intangible Depreciation			283,818,890	286,956,620
	Calculation of General Accumulated Depreciation	Source			
	December	Prior year p219	For 2022	166,371,951	
	December	p219.28	For 2023	179,315,662	2 179,315,662
25	Accumulated General Depreciation			172,843,807	7 179,315,662
	Coloulation of Production Assumulated Depresention	Course			
	Calculation of Production Accumulated Depreciation	Source	E 0000		
	December	Prior year p219	For 2022	-	
	January	Company Records Company Records	For 2023 For 2023	-	
	February March	Company Records 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	-	· · · · · · · · · · · · · · · · · · ·
	Production Accumulated Depreciation			-	
	Calculation of Common Assumulated Dayresistian	Source			
	Calculation of Common Accumulated Depreciation	p356	E 0000		
	December (Electric Portion)		For 2022	-	
	December (Electric Portion)	p356	For 2023	-	<u> </u>
28	Common Plant Accumulated Depreciation (Electric Only)			-	
7	Total Accumulated Devraciation	Cum of ourrages about		1,831,319,757	7 1.886,506,102
	Total Accumulated Depreciation	Sum of averages above		1,031,319,757	1,000,000,102

Flectric / Non-electric Cost Support

section Non-electric Cost Support		Form 1 Amount	Electric Portion	Non-electric Portion	Details
Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions		Form I 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	p336.1d&e	57,125,221	57,125,221		
34 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	E End of Year	and 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

	Expensed Lease in Form 1
Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions	Form 1 Amount CWIP In Form 1 Amount 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) Account 926 (Carrent Year) Change in PBOP Expense	p323.187.b	18,274,121 12,921,478 (5,352,643)	1,888,149 974,647 (913,502)	16,385,972 11,946,831 (4,439,141)	
Calculation of allowed increase in PBOP expense recorded in Acct. 926 (increase not to cause more than \$.05kW/Mo in zonal rate):  1. Allowed Change in Rate (5kW/mo)  2. Divide zonal rate a Appendix A, line 168 by 1000 and by 12 =  3. Multiply Transmission Net Revenue Requirement (Appendix A, line 165) by ratio of line 1 over line 2.  4. Divide line 3 by the wage & salary allocator (Appendix A, line 5)  5. Subtract line 4 from the Change in PBOP expense shown above  6. Enter the result at line 5 on Appendix A, line 62 QNLY if it is positive; otherwise enter zero  Less PBOP Expense in Acct. 926 in Excess of Allowed Amount	0.05 5 1,520,400 7,855,935 This is the increase in PBOF (8,769,437)	expense permitted in the current year.			

EPRI Dues Cost Support

EFRI 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

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

Safety Related Advertising Cost Support

Birecuy Assigned 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
Directly Assigned A&G				
68 General Advertising Exp Account 930.1 p323.191.b	527,398	-	527,398	None

Excluded Plant Cost Support

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

#### Transmission Related Account 242 Reserves

Attachment A Line #s, Descrip	ions, Notes, Form 1 Page #s and Instructions	Beg of year	End of Year	d of Year for Est. Average for Final	Allocation	Trans Ritd	Details
Transmission Related Account 242 Reserves (exclude current year environmental s	ite related reserves)		Enter \$			Amount	
Directly Assignable to Transmission							
	Legal Accrual	-	-	-			
	Accrued FERC Assessment	_		-			
		-	-	-	100%	-	
Labor Related, General plant related or Common Plant related							
	Workmen's Compensation Liability	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	

				nd of Year for Est. Average			
Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions		Beg of year	End of Year	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	
Other	PA PUC Assessments	1,512,114	1,302,139	1,302,139	0.000%	-	
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	

#### Materials & Supplies

					of Year for Est. Average
Attachment	A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions		Beg of year	End of Year	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
					4.005.000
45	Transmission Materials & Supplies	p227.8	1,858,924	4,995,602	4,995,602

#### Adjustments to Transmission O&M

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

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

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

#### PJM Load Cost Support

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

#### Abandoned Transmission Projects

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

#### Other Income Tax Adjustments

	Attachment A Line #s, Descriptions, Not	es, Form No. 1 Page #s and Instructions		Total	
	Amortization of Deficient or (Excess) Accumulated Deferred Income Taxes	Appendix A (Note S)	Attachment 9.1, Column E, Line 7	(2,284,679)	
132a	Toal Other Income Tax Adjustments			(2,284,679)	

#### Cost of Long Term Debt

Cost of Long	, 10.111 BOD	Attachment A Line #s, Descriptions	, Notes, Form 1 Page #s and Instructions				
92 105	Term Interest Long Term Interest Long Term Debt		Total Column F below Total Column E below		Amount 63,891,276 1,525,000,000		
		A	В	С	D	E	F
Act	List all Bonds in Accounts 221 thru 224		Principle	Outstanding	Months Outstanding	Weighted Outstanding (C*D/12)	Interest
22	1 4.97% 1st Mort Bond due 11/14/2043		160,000,000	160,000,000	12	160,000,000	7,954,155
22	1 4.76% 1st Mort Bond due 02/03/2042		200,000,000	200,000,000	12	200,000,000	9,522,572
22	1 5.02% 1st Mort Bond due 02/04/2044		45,000,000	45,000,000	12	45,000,000	2,259,611
22	1 5.12% 1st Mort Bond due 02/04/2054		85,000,000	85,000,000	12	85,000,000	4,353,181
22	1 3.78% 1st Mort Bond due 03/02/2045		100,000,000	100,000,000	12	100,000,000	3,781,023
22	1 3.93% 1st Mort Bond due 03/02/2055		200,000,000	200,000,000	12	200,000,000	7,862,127
22	1 3.93% 1st Mort Bond due 07/15/2045		160,000,000	160,000,000	12	160,000,000	6,289,701
22	1 3.82% 1st Mort Bond due 10/03/2047		60,000,000	60,000,000	12	60,000,000	2,292,620
22	1 3.89% 1st Mort Bond due 02/01/2048		60,000,000	60,000,000	12	60,000,000	2,334,631
22	1 4.04% 1st Mort Bond due 02/01/2058		125,000,000	125,000,000	12	125,000,000	5,051,362
22	1 3.11% 1st Mort Bond due 05/05/2050		200,000,000	200,000,000	12	200,000,000	6,221,679
22	1 4.59% 1st Mort Bond due 08/03/2052		130,000,000	130,000,000	12	130,000,000	5,968,614
22	4						
22	4						
22	4						
22	4						
22	4						
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22	4						
22	4						
22	4						
22							
	Total Note: The amount outstanding for debt retired	during the year is the outstanding amount	se of the last month it was outstanding			1,525,000,000	63,891,276
	rvute. The amount outstanding for debt retired	uuring me year is the outstanding amount	as or the last month it was outstanding.				

Exec Summary

Step

Mort

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

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

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

April Year 2 TO estimates all transmission Cap Adds, Retirements, CVIVP and associated depreciation for Year 2 based on Months expected to be in service and monthly CWIP balances in Year 2.

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

April Year 3 Reconciliation - TO calculates the true up amount by subtracting the results of Step 6 by Step 3.

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).

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).

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.

Year 3 Results of Step 9 points effect for the Rate Year 2.

#### Reconciliation details

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

Sev Rev Req based on Year 1 data Must run Appendix A to get this number (without any cap adds in line 21) of Appendix A

2 April Year 2 TO estimates all transmission Cap Adds, Retirements, CWIP and associated depreciation for Year 2 based on Months expected to be in service and monthly CWIP balances in Year 2.

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)	(O)	(P)	(Q)	(R)	(S)	(T)	(U)	(V)	(W)	(X)	(Y)	(Z)	(AA)	(AB)	(AC)
Other Project	ct Other Retirements	Project X CWIP	Project X PIS	Project X Retirements	Brady PIS	Brady Retirements	Brady CWIP	Allegheny S5 PIS	Allegheny S5 Retirements	Beaver Valley w/o B3015.2 PIS	Beaver Valley w/o B3015.2 Retirements	Beaver Valley w/o B3015.2 CWIP	Dravosburg-Elrama w/o B3012.2 PIS	Drovosburg-Elrama w/o B3012.2 Retirements	Dravosburg-Elrama w/o B3012.2 CWIP	B3012.2 PIS	B3012.2 Retirements	B3012.2 CWIP	B3015.2 PIS	B3015.2 Retirements	B3015.2 CWIP	B1969 PIS	B1969 Retirements	BI-Carson Cheswick CWIP	BI-Carson Cheswick PIS	BI-Carson Cheswick Retirements	B2689.1/B2689.2 PIS	B2689.1/B26 Retiremen
-	-			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
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13 month avg of new plant additions = Col AD + Col AF + Col AG + Col AI + Col AJ + Col AL + Col AN + Col AP + Col AR + Col AT + Col AV goes to line 14 of the formula
 goes to line 36 of the formula 13 month avg of current year changes to CWIP = Col AE + Col AH + Col AK + Col AM + Col AO + Col AQ + Col AS (AY) = AW \* AX (AZ) (BA) = AF (BB) (BC) = BA \* BB (BD) (BE) = AG (BF) (BG) = BE \* BF (BH)

	(AVV) = AD	(AX)	(AY) = AW - AX	(AZ)	(BA) = AF	(BB)	(BC) = BA - BB	(BD)	(BE) = AG	(BF)	(BR) = BF - BF	(BH)	(BI) = AI	(BJ)	(BK) = BI - BJ	(BL)	(BM) = AJ	(BN)	(BO) = BM - BN	(BP)	(BQ) = AL (BR)	(B)	(s) = BQ · BR (i	31)	(BU) = AN	(BV)	(BM) = BO - BA (	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	5 Composite Trans Deprec Rate	Depreciation Expense	Accum Deprec	Beaver Valley PIS	y Composite Trans Deprec Rate	Depreciation Expense	Accum Deprec	Dravosburg-Elrama Compo PIS Dep	osite Trans	Depreciation Expense	Accum Deprec	B3012.2 PIS	Composite Trans Deprec Rate	Depreciation Expense	Accum Deprec	B3015.2 PIS
DEC	0	0.22%		-	-	0.229	6		-	0.22%			-	0.22%	6		-	0.22%				0.22%			-	0.22%			-
Jan	0	0.22%	-	-	-	0.229	6 -	-	-	0.22%	-	-	-	0.22%	6 -		-	0.22%		-	-	0.22%	-	-	-	0.22%	-	-	-
Feb	0	0.22%	-	-	-	0.229	6 -	-	-	0.22%	-	-	-	0.22%	6 -		-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-
Mar	0	0.22%		-	-	0.229		-	-	0.22%		-	-	0.22%			-	0.22%	-	-	-	0.22%	-	-	-	0.22%		-	-
Apr	0	0.22%		-	-	0.229	6 -	-	-	0.22%	-	-	-	0.22%		-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%		-	-
May	0	0.22%		-	-	0.229		-	-	0.22%		-	-	0.22%		-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%		-	-
Jun	0	0.22%	-	-	-	0.229		-	-	0.22%	-	-	-	0.22%		-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%		-	-
Jul	0	0.22%	-	-	-	0.229	6 -	-	-	0.22%	-	-	-	0.22%	6 -		-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-
Aug	0	0.22%	-	-	-	0.229	6 -	-	-	0.22%	-	-	-	0.22%	6 -	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-
Sep	0	0.22%	-	-	-	0.229		-	-	0.22%		-	-	0.22%	6 -	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%		-	-
Oct	0	0.22%	-	-	-	0.229	6 -	-	-	0.22%	-	-	-	0.22%		-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-
Nov	0	0.22%	-	-	-	0.229	6 -	-	-	0.22%	-	-	-	0.22%	6 -	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-
Dec	0	0.22%		-		0.229	6 -	-	-	0.22%	-			0.22%	6 -		-	0.22%		-	-	0.22%			-	0.22%			
Total			_	_			_	-			-	-			_	_			_				_	_			-	_	

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

(45)	(45)	(4.5)	(4.0)	(410	(40)	44.0	(110)	(41)		(***)	(4.0)	(4.5)	(10)	(45)	(40)	(47)	(410)	(4) 0
Accumulated	(AE)	(AF)	(AG)	(AH)	(AI)	(AJ)	(AK)	(AL)	(AM)	(AN)	(AU)	(AP)	(AQ)	(AK)	(AS)	(A1)	(AU)	(AV)
Other Project		Project X PIS	Brady PIS	Brady CWIP	Allegheny S5 PIS	Beaver Valley w/o B3015.2 PIS	Beaver Valley w/o B3015.2 CWIP	Dravosburg- Elrama w/o B3012.2 PIS	Drovosburg- Elrama w/o B3012.2 CWIP	B3012.2 PIS	B3012.2 CWIP	B3015.2 PIS	B3015.2 CWIP	B1969 PIS	BI-Carson Cheswick CWIP	BI-Carson Cheswick PIS	BI-Carson Cheswick Retirements	B2689.1/B2689.2 PIS
-	-	-	-	-	-		-		-		-			-			-	-
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
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(BZ)	(CA) = BY * BZ	(CB)	(CD) = AR	(CE)	(CF) = CD * CE	(CG)	(CH) = AT BI-Carson	(CI)	(CJ) = CH * CI	(CK)	(CL) = AV	(CM)	(CN) = CL * CM	(CO)
Composite Trans	Depreciation	Accum	B1969	Composite Trans	Depreciation	Accum	Cheswick	Composite Tran	Depreciation	Accum	B2689.1/B2689.2	Composite Tra	Depreciation	Accum
Deprec Rate	Expense	Deprec	PIS	Deprec Rate	Expense	Deprec	PIS	Deprec Rate	Expense	Deprec	PIS	Deprec Rate	Expense	Deprec
0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-		0.22%		-
0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%		-
0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-		0.22%	-	-
0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-		0.22%	-	-
0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-		0.22%	-	-
0.22%	-	-	-	0.22%	-		-	0.22%	-	-		0.22%	-	
0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-		0.22%	-	-
0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	
0.22%	-	-	-	0.22%	-		-	0.22%	-	-		0.22%	-	
0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	
0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-		0.22%	-	-
0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	
0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-		0.22%	-	-
	-	-			-					-			-	-

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

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

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

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

June Year 2 Results of Step 3 go into effect.

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

Rev 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.

(C) (D) (E) (F) (G) (H) (I)

Dec	Other Project PIS	Other Retirements	Project X CWIP	Project X PIS	Project X Retirements	Brady PIS	Brady Retirements	Brady CWIP	Allegheny S5 PIS	Allegheny S5 Retirements	Beaver Valley w/o B3015.2 PIS	Beaver Valley w/o B3015.2 Retirements	Beaver Valley w/o B3015.2 CWIP	Dravosburg-Elrama w/o B3012.2 PIS	Drovosburg-Elrama w/o B3012.2 Retirements	Dravosburg-Eirama w/o B3012.2 CWIP	B3012.2 PIS	B3012.2 Retirements	B3012.2 CWIP	B3015.2 PIS	B3015.2 Retirements	B3015.2 CWIP	B1969 PIS	B1969 Retirements	BI-Carson Cheswick BI-C CWIP	Carson Cheswick PIS	BI-Carson Cheswick Retirements	B2689.1/B2689.2 PIS	B2689.1/B2689.2 Retirements
Jan	1,642,816	(36,351)		-	-	-	-	-	-		-	-	-	0	-	-	-	-	-	-	-	-	-	-	(8,158)	4	-	- 1	-
Feb	1,372,772	(1,118)	-	-	-	-	-	-	-	-	(2)	-	-	2,083	-	-	-	-	-	-	-	-	-	-	30,643	-	-	- 1	-
Mar	735,355	(294,120)		-	-	-	-	-	-		-	-	-		-	-	-	-	-	-	-	-	-	-	22,301	4	-	- 1	-
Apr	(1,673,732)	(9,330)			-	-	-	-					-			-				-	-	-		-	13,892				-
May	15,012,845	(59,440)			-	-	-	-			(1,434)		-	(7,794)		-				-	-	-		-	22,902				-
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			- 1	
Sep	3,037,110	(34,202)			-	-	-	-					-	390,515		-				-	-	-		-	1,525,367			- 1	-
Oct	4,396,335	(21,253)			-	-	-	-					-			-				-	-	-		-	1,166,580				
Nov	7,512,970	(317,313)			-	-	-	-			76		-			-				-	-	-		-	105,017				
Dec	29,280,740	(292,785)			-	-	-	-					-			-				-	-	-		-	(110,477)			- 1	
Total	66,454,107	(3,612,235)	-	-		-	-	-	-	-	(1,360)		-	518,469	-	-	-	-	-	-	-	-	-	-	5,241,661	-			

(K) (L)

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 N + Col D + Col T + Col W + Col Z + Col AB 68,971,216

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 (I	BH)	(BI) = AI	(BJ)	(BK) = BI * BJ	(BL)	(BM) = AJ	(BN)	(BO) = BM * BN	(BP)	(BQ) = AL	(BR)	(BS) = BQ * BR (	BT)	(BU) = AN	(BV)	(BW) = BU * BV	(BX)	(BY) = AP
	Total Other	Composite Trans	Depreciation	Accum Deprec	Total Project X	Composite Trans	Depreciation	Accum	Total Brady	Composite Trans	Depreciation	Accum	Allegheny S5	Composite Trans	Depreciation	Accum	Beaver Valley	Composite Trans	Depreciation	Accum	Dravosburg-Elrama	Composite Trans	Depreciation	Accum	B3012.2	Composite Trans	Depreciation	Accum	B3015.2
	Project PIS	Deprec Rate	Expense		PIS	Deprec Rate	Expense	Deprec	PIS	Deprec Rate	Expense	Deprec	PIS	Deprec Rate	Expense	Deprec	w/o 3015.5 Pl	S Deprec Rate	Expense	Deprec	w/o B3012.2 PIS	Deprec Rate	Expense	Deprec	PIS	Deprec Rate	Expense	Deprec	PIS
DEC		0.22%	-	-	262,950,645	0.229	578,491	89,224,319	155,913,693	0.22%	343,010	36,950,222	3,158,242	0.22%	6,94	8 937,66	4 17,700,663	0.22%	38,941	1,094,734	8,297,048	0.22%	18,254	351,537	-	0.229	-		5,338,712
Jan	1,606,466	0.22%	3,534	3,534	262,950,645	0.229	578,491	89,802,811	155,913,693	0.22%	343,010	37,293,232	3,158,242	0.229	6,94	8 944,61	3 17,700,663	0.22%	38,941	1,133,675	8,297,048	0.22%	18,254	369,791	-	0.229	-		5,338,712
Feb	2,978,120	0.22%	6,552	10,086	262,950,645	0.229	578,491	90,381,302	155,913,693	0.22%	343,010	37,636,243	3,158,242	0.22%	6.94	8 951,56	17,700,661	0.22%	38,941	1,172,617	8,299,131	0.22%	18,258	388,049	-	0.229	-		5,338,712
Mar	3.419.355	0.22%	7.523	17.609	262.950.645	0.229	578.491	90.959.794	155.913.693	0.22%	343.010	37.979.253	3.158.242	0.22%	6.94	8 958.50	9 17,700,661	0.22%	38.941	1.211.558	8.299.131	0.22%	18.258	406.307		0.229			5.338.712
Apr	1,736,292	0.22%	3,820	21,429	262,950,645	0.229	578,491	91,538,285	155,913,693	0.22%	343,010	38,322,263	3,158,242	0.22%	6.94	8 965,45	7 17,700,661	0.22%	38,941	1,250,499	8,299,131	0.22%	18,258	424,565	-	0.229	-		5,338,712
May	16,689,697	0.22%	36,717	58,146	262,950,645	0.229	578,491	92,116,776	155,913,693	0.22%	343,010	38,665,273	3,158,242	0.229	6,94	8 972,40	17,699,227	0.22%	38,938	1,289,438	8,291,337	0.22%	18,241	442,806	-	0.229			5,338,712
Jun	15,522,170	0.22%	34,149	92,295	262,950,645	0.229	578,491	92,695,268	155,913,693	0.22%	343,010	39,008,283	3,158,242	0.22%	6.94	8 979,35	3 17,699,227	0.22%	38,938	1,328,376	8,291,337	0.22%	18,241	461,047	-	0.229	-		5,338,712
Jul	16.839.348	0.22%	37.047	129.341	262.950.645	0.229	578.491	93.273.759	155.913.693	0.22%	343.010	39.351.293	3.158.242	0.22%	6.94	8 986.30	17.699.227	0.22%	38.938	1.367.314	8.432.087	0.22%	18.551	479.597		0.229			5.338.712
Aug	19,280,271	0.22%	42,417	171,758	262,950,645	0.229	578,491	93,852,251	155,913,693	0.22%	343,010	39,694,303	3,158,242	0.229	6,94	8 993,25	0 17,699,227	0.22%	38,938	1,406,253	8,425,002	0.22%	18,535	498,132	-	0.229			5,338,712
Sep	22.283.179	0.22%	49.023	220,781	262.950.645	0.229	578.491	94.430.742	155.913.693	0.22%	343.010	40.037.313	3.158.242	0.22%	6.94	8 1,000.19	8 17.699.227	0.22%	38.938	1.445.191	8.815.517	0.22%	19.394	517.526		0.229			5.338.712
Oct	26,658,261	0.22%	58,648	279,429	262,950,645	0.229	578,491	95,009,233	155,913,693	0.22%	343,010	40,380,324	3,158,242	0.22%	6.94	8 1,007,14	6 17,699,227	0.22%	38,938	1,484,129	8,815,517	0.22%	19,394	536,921	-	0.229	-		5,338,712
Nov	33,853,918	0.22%	74,479	353,908	262,950,645	0.229	578,491	95,587,725	155,913,693	0.22%	343,010	40,723,334	3,158,242	0.229	6,94	8 1,014,09	17,699,303	0.22%	38,938	1,523,068	8,815,517	0.22%	19,394	556,315	-	0.229			5,338,712
Dec	62,841,872	0.22%	138,252	492,160	262,950,645	0.229	578,491	96,166,216	155,913,693	0.22%	343,010	41,066,344	3,158,242	0.229	6,94	8 1,021,04	2 17,699,303	0.22%	38,938	1,562,006	8,815,517	0.22%	19,394	575,709	-	0.229			5,338,712
7 ( )			100 100	110.011	000 050 045		0.044.007	00 005 000	455.040.000		1 110 101	00 000 000	0.450.040		00.07	0.70.00	0 47.000.704		107.070	1.000.071	0.470.400		004.470	100 177					5 000 740

(AD)	(AE)	(AF)	(AG)	(AH)	(AI)	(AJ)	(AK)	(AL)	(AM)	(AN)	(AO)	(AP)	(AQ)	(AR)	(AS)	(AT)	(AU)	(AV)	
Accumulated Bal	ance																		-
						Beaver Valley	Beaver Valley	Dravosburg- Elrama	Drovosburg- Elrama										
Other Project	Project X	Project X	Brady	Brady	Allegheny S5	w/o B3015.2	w/o B3015.2	w/o B3012.2	w/o B3012.2	B3012.2	B3012.2	B3015.2	B3015.2	B1969		BI-Carson Cheswick		B2689.1/B2689.2	Total
PIS	CWIP	PIS	PIS	CWIP	PIS	PIS	CWIP	PIS	CWIP	PIS	CWIP	PIS	CWIP	PIS	CWIP	PIS	Retirements	PIS	1
	-	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	
18,642,413	-	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	497,2

	(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	Depreciation	Accum	B1969	Composite Trans	Depreciation	Accum	Cheswick	Composite Tran	Depreciation	Accum	B2689.1/B2689.2	Composite Tra	a Depreciation	Accum
	Deprec Rate	Expense	Deprec	PIS	Deprec Rate	Expense	Deprec	PIS	Deprec Rate	Expense	Deprec	PIS	Deprec Rate	Expense	Deprec
	0.22%	11,745	371,742	10,675,843	0.22%	23,487	2,500,282	-	0.22%	-	-	6,736,837	0.22%	14,821	548,379
	0.22%		383,487	10,675,843	0.22%	23,487	2,523,769	-	0.22%		-	6,736,837	0.22%		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%		406,977		0.22%		2,570,743	-	0.22%		-	6,736,837	0.22%		592,842
	0.22%		418,722		0.22%		2,594,230	-	0.22%		-	6,736,837	0.22%		607,663
	0.22%		430,468	10,675,843	0.22%	23,487	2,617,717	-	0.22%		-	6,736,837	0.22%		622,484
	0.22%		442,213		0.22%		2,641,204	-	0.22%		-	6,736,837	0.22%		637,305
	0.22%	11,745	453,958		0.22%	23,487	2,664,690	-	0.22%		-	6,736,837	0.22%		652,126
	0.22%				0.22%		2,688,177	-	0.22%		-	6,736,837	0.22%		666,947
	0.22%		477,448	10,675,843	0.22%	23,487	2,711,664	-	0.22%		-	6,736,837	0.22%		681,768
	0.22%				0.22%		2,735,151	-	0.22%		-	6,736,837	0.22%		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%		711,410
_	0.22%			10,675,843	0.22%		2,782,125	-	0.22%		-	6,736,837	0.22%		726,231
		140,942	442,213	10,675,843		281,842	2,641,204			-	-	6,736,837		177,852	637,305

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

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7 April Year 3

Reconciliation - TO calculates the true up amount by subtracting the results of Step 6 by Step 3.

Results of Step 6 \$ 166,468.837

Results of Step 3 170,866.823

The up w/o inter 5 (4,397.785) Note: for 1st year, divide this amit 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

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).

Intere	st 35.19a for 2nd a	uarter Current Yr

	Interest on Amount of Refunds or Su	charges				
	Interest 35.19a for 2nd quarter Curre	nt Yr	0.7100%			
			Interest 35.19a			
Month	Yr	1/12 of Step 7	for and 35.19 b		Interest	Refunds Owed
			March Current Yr	Months		
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 w	ith interest			(4,799,479)		

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

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

	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)	(0)	(P)	(Q)	(R)	(S)	(T)	(U)	(V)	(W)	(X)	(Y) (Z	.)	(AA)	(AB)	(AC)
Dec	Other Project PIS	Other Retirements	Project X CWIP	Project X PIS	Project X Retirements	Brady PIS	Brady Retirements	Brady CWIP	Allegheny S5 PIS	Allegheny S5 Retirements	Beaver Valley w/o B3015.2 PIS	Beaver Valley w/o B3015.2 Retirements	Beaver Valley w/o B3015.2 CWIP	Dravosburg-Eirama w/o B3012.2 PIS	Drovosburg-Elrama w/o B3012.2 Retirements	Dravosburg-Elrama w/o B3012.2 CWIP	B3012.2 PIS	B3012.2 Retirements	B3012.2 CWIP	B3015.2 PIS	B3015.2 Retirements	B3015.2 CWIP	B1969 PIS	B1969 Retirements	BI-Carson Cheswick E CWIP	BI-Carson Cheswick PIS	BI-Carson Cheswick Retirements	B2689.1/B2689.2 PIS	B2689.1/B2689.2 Retirements
Jan	399,637	-	-	-	-	-	-	-	-	-	-	-	-	(814)	-	-	-	-	-	-	-	-	-	-	1,447,855	-	-	-	-
Feb	12,623,056	-	-	-	-	-	-	-	-	-	-	-	-		-		-	-	-	-	-	-	-	-	299,409	-	-		-
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 AI + Col AI + Col AN + Col AP + Col AR + Col AT + Col AC + Col AB + Col AT + Col AC + Col AD + C

	(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 (I	BT)	(BU) = AN	(BV)	(BW) = BU * BV (	BX)	(BY) = AP
	Total Other	Composite Trans	Depreciation	Accum Deprec	Total Project	X Composite Trans	Depreciation	Accum	Total Brady	Composite Trans	Depreciation	Accum	Allegheny S5	Composite Trans	Depreciation	Accum	Beaver Valley	Composite Trans	Depreciation	Accum	Dravosburg-Elrama	Composite Trans	Depreciation	Accum	B3012.2	Composite Trans	Depreciation	Accum	B3015.2
	Project PIS	Deprec Rate	Expense		PIS	Deprec Rate	Expense	Deprec	PIS	Deprec Rate	Expense	Deprec	PIS	Deprec Rate	Expense	Deprec	PIS	Deprec Rate	Expense	Deprec	PIS	Deprec Rate	Expense	Deprec	PIS	Deprec Rate	Expense	Deprec	PIS
DEC	0	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	6 -	-		0.22%	-	-	-	0.22%	-		-
Jan	399,637	0.22%	879	879	-	0.22%	-	-	-	0.22%	-	-	-	0.22%			-	0.22%	6 -	-	(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%	6 -	-	(814)	0.22%	(2)	(4)	-	0.22%	-		-
Mar	16,556,382	0.22%	36,424		-	0.22%	-	-	-	0.22%	-	-	-	0.22%			-	0.22%	6 -	-	(815	0.22%	(2)	(5)	-	0.22%	-	-	-
Apr	19,342,486	0.22%	42,553	108,507	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	44	0.22%	6 0	0	(815	0.22%	(2)	(7)	-	0.22%	-		-
May	21,831,680		48,030		-	0.22%	-	-	-	0.22%	-	-	-	0.22%			44	0.22%		0	(815		(2)	(9)	-	0.22%	-	-	-
Jun	22,136,942	0.22%	48,701	205,238	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	44	0.22%	6 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%	6 0	0	(815		(2)	(13)	-	0.22%	-	-	-
Aug	23,436,052	0.22%	51,559	308,160	-	0.22%	-	-	-	0.22%	-	-	-	0.22%			44	0.22%	6 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%	6 0	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%	6 0	1	(815	0.22%	(2)	(18)	-	0.22%	-		-
Nov	27,646,592	0.22%	60,823	477,170	-	0.22%	-	-	-	0.22%	-	-	-	0.22%			44	0.22%	6 0	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%	6 0	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 CB + Col CK + Col CO 349,394 qoes to line 23 of the formula Depreciation Expense = Col AY + Col BC + Col

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

Must run App A to get this if (with 13 mo. avq cap adds, CWIIP, depreciation for Year 3 cap adds)

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

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

12 June Year 3 Results of Step 9 go into effect for the Rate Year 2. \$ 161,412,677

# Duquesne Light Company Altachment 1 = Standard H-177A Altachment 1 = Standard and R-07A Altachment 1 = Standard and R-07A Altachment 2 = Standard and R-07A Altachment 3 = Standard and R-07A Altachment 5 = Standard Altachment 5 = Standard Altachment 6 = Standard Altach

AD)	(AE)	(AF)	(AG)	(AH)	(AI)	(AJ)	(AK)	(AL)	(AM)	(AN)	(AO)	(AP)	(AQ)	(AR)	(AS)	(AT)	(AU)	(AV)	_
ccumulated Bala	ance			1			,					,			,				-
						Beaver Valley	Beaver Valley	Dravosburg- Elrama	Drovosburg- Elrama										
Other Project	Project X	Project X	Brady	Brady	Allegheny S5	w/o B3015.2	w/o B3015.2	w/o B3012.2	w/o B3012.2	B3012.2	B3012.2	B3015.2	B3015.2	B1969	BI-Carson Cheswick	BI-Carson Cheswick	BI-Carson Cheswick	B2689.1/B2689.2	Tota
PIS	CWIP	PIS	PIS	CWIP	PIS	PIS	CWIP	PIS	CWIP	PIS	CWIP	PIS	CWIP	PIS	CWIP	PIS	Retirements	PIS	
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	10,944,077	-	-	-	í
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		-	

(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 Tran	s Depreciation	Accum	B1969	Composite Trans	Depreciation	Accum	Cheswick	Composite Tran	Depreciation	Accum	B2689.1/B2689.2	Composite Tra	Depreciation	Accum
Deprec Rate	Expense	Deprec	PIS	Deprec Rate	Expense	Deprec	PIS	Deprec Rate	Expense	Deprec	PIS	Deprec Rate	Expense	Deprec
0.229	- 16	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-
0.229		-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-
0.229	% -			0.22%	-	-	-	0.22%		-	-	0.22%	-	-
0.229		-	-	0.22%	-	-	12,166,397	0.22%	26,766	26,766	-	0.22%	-	-
0.229	% -			0.22%	-	-	13,000,705	0.22%	28,602	55,368	-	0.22%	-	-
0.229		-	-	0.22%	-	-	13,603,674	0.22%	29,928	85,296	-	0.22%	-	-
0.229	% -			0.22%	-	-	13,603,674	0.22%	29,928	115,224	-	0.22%	-	-
0.229		-	-	0.22%	-	-	13,603,674	0.22%	29,928	145,152	-	0.22%	-	-
0.229	% -			0.22%	-	-	13,603,674	0.22%	29,928	175,080	-	0.22%	-	-
0.229		-	-	0.22%	-	-	13,603,674	0.22%	29,928	205,008	-	0.22%	-	-
0.229	% -			0.22%	-	-	13,603,674	0.22%	29,928	234,936	-	0.22%	-	-
0.229		-	-	0.22%	-	-	13,603,674	0.22%	29,928	264,864	-	0.22%	-	-
0.229	- 16	-	-	0.22%	-	-	13,603,674	0.22%	29,928	294,792	-	0.22%	-	-
	-	-			-				294,792	123,268			-	-

line#	Formula Line 165 Plus any increased ROE calculated on Attachment 7 other than PJM Sch. 12 projects \$ 2,8 =Incentive - Revenue Credit for the corresponding rate year	885,373
	Fixed Charge Rate (FCR) if not a CIAC	
2	155 Net Plant Carrying Charge without Depreciation 16	6.4979%
3	162 Net Plant Carrying Charge per 100 Basis Point increase in ROE without Depreciation 17	7.1938%
4	Line B less Line A 0	0.6958%
5	156 Net Plant Carrying Charge without Depreciation, Return, nor Income Taxes 6	6.8259%

Beginning = 13 month awg Plant CWIP or Incentive Plant balance
Deprec = 13 month awg Accumulated Depreciation specific to Incentive Plant balances
Ending = Beginning - Deprec
Amortization = Annual Amortization Expense (specific for Abandoned Plant).

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

					ific for Abandoned		1.00														
Details			(Beginning + Endir uquesne Trans Enhan		ation Expense (spe			Dealest NO			Des d	CHIID			Dead.	DIC			Allenber	er nie	
6 Schedule 12		Yes	uquesne rrans Enhan	icemeni Project (	wir	Yes	uquesne Trans Enhai	ncement Project PIS	•	Yes	Brady	CWIP		Yes	Brady	ns		Yes	Allegheny	130 PIS	
7 Life		TES				43				res				43				43			
8 CIAC		No				No				No				No.				No			
9 Increased ROE (Basis	Points)	100				100				150				150				0			
10 FCR W base ROE		16.498%				16.498%				16.498%				16.498%				16.498%			
11 FCR Wingreased ROI	1	17.194%				17.194%				17.542%				17.542%				16.498%			
12 Investment			Ì			-	Estimate - Attachmen	it 6, Step 2, Column E	), Total*					-	Estimate - Attachmen	t 6, Step 2, Column	F, Total*	-	Estimate - Attachmen	t 6, Step 2, Column	. I, Total*
13 Annual Depreciation E						99,637,165	Estimate - Attachmen	it 6, Step 2, Column E	BD, Total*					43,124,405	Estimate - Attachmen	t 6, Step 2, Column	BH, Total*	1,062,731	Estimate - Attachmen	t 6, Step 2, Column	BL, Total*
14 Annual Amortization E.	φ.																				
15 13 monthly Avg			Estimate - Attachmen	t 6, Step 2, Colum	n AE, Avg mos*	262,950,644	Estimate - Attachmen	it 6, Step 2, Column A			Estimate - Attachmer	nt 6, Step 2, Colur	nn AH, Avg mos*	155,913,694	Estimate - Attachmen	t 6, Step 2, Column		3,158,242	Estimate - Attachmen	t 6, Step 2, Column	Al, Avg mos*
									Revenue								Revenue				Revenue
					Revenue				[(Beginning+				Revenue				[(Beginning +				((Beginning +
					[(Beginning +				Ending)/2* Line				[(Beginning +				Ending)/2* Line				Ending)/2* Line
16	Invest Yr	Beginning	Depreciation	Ending	Ending)/2* Line 11]	Beginning	Depreciation	Ending	11]	Beginning	Depreciation	Ending	Ending)/2" Line 11]	Beginning	Depreciation	Ending	11]	Beginning	Depreciation	Ending	11]
17 FCR W base ROE 18 W Increased ROE	2006 2006	-			-	12,009,449 12,009,449	131,821 131,821	11,877,628 11,877,628	1,970,436 2,053,544								-	-			-
19 FCR W base ROE	2006			-		50.485.747	776.718	49,709,030	8.265.030	-	-						-				
20 W Increased ROE	2007					50,485,747	776,718	49,709,030	8,613,628												-
21 FCR W base ROE	2007					96.868.230	1,396,151	95,472,079	15.866.080								-				
22 W Increased ROE	2008					96.868.230	1.396.151	95.472.079	16.535.272								-				_
23 FCR W base ROE	2009	-		-		115,267,202	4,954,232	110,312,970	18,608,024	-		-				-	-				
24 W Increased ROE	2009	-				115,267,202	4,954,232	110,312,970	19,392,865	-		-				-	-	-			
25 FCR W base ROE	2010	-	-	-		195,470,338	8,478,483	186,991,855	31,549,164	-	-	-		-		-	-	-	-	-	-
26 W Increased ROE	2010	-	-	-		195,470,338	8,478,483	186,991,855	32,879,830	-	-	-		-		-	-	-	-	-	-
27 FCR W base ROE	2011	-		-	-	230,878,255	13,522,528	217,355,727	36,974,654	-	-	-		24,663,027	245,995	24,417,032	4,048,596	1,942,824	16,719	1,926,105	319,147
28 W Increased ROE	2011	-		-	-	230,878,255	13,522,528	217,355,727	38,534,154	-	-	-		24,663,027	245,995	24,417,032	4,304,735	1,942,824	16,719	1,926,105	319,147
29 FCR W base ROE	2012	-			-	230,204,308	18,782,180	211,422,129	36,429,600					59,983,495	1,220,207	58,763,287	9,795,378	3,158,242	83,992	3,074,250	514,116
30 W Increased ROE 31 FCR W base ROE	2012 2013				-	230,204,308 250,007,863	18,782,180 24,198,376	211,422,129 225.809.487	37,966,111					59,983,495 86,857,916	1,220,207 3.021.138	58,763,287 83,836,778	10,415,095 14.080.542	3,158,242 3,158,242	83,992 156,000	3,074,250	514,116 508.176
31 FCR W base ROE 32 W Increased ROE	2013	-	-	-	-	250,007,863 250,007,863	24,198,376	225,809,487	39,249,996 40,905,464	-	-	-		86,857,916	3,021,138	83,836,778	14,080,542	3,158,242	156,000	3,002,242	508,176
33 FCR W base ROE	2013			-		262.865.544	30.309.925	232.555.619	40,905,464	-	-			92.325.264	5,176,295	87.148.968	14,971,365	3,158,242	230.048	2.928.194	502,068
34 Wingreased ROE	2014					262,865,544	30,309,925	232,555,619	42,590,781					92,325,264	5.176.295	87,148,968	15.741.405	3,158,242	230,048	2,928,194	502,068
35 FCR W base ROE	2014					262,942,890	37,160,176	225,782,714	40.314.793					92,576,763	7.582.470	84,994,293	14,647,770	3,158,242	312,333	2,845,909	495,280
36 W Increased ROE	2015					262,942,890	37,160,176	225,782,714	42,015,171					92,576,763	7.582.470	84,994,293	15,574,480	3,158,242	312,333	2,845,909	495,280
37 FCR W base ROE	2016	-				262,951,631	44,101,979	218,849,652	39,743,608	-		-		127,551,725	10,344,497	117,207,228	20,190,075	3,158,242	395,710	2,762,532	488,402
38 W Increased ROE	2016	-	-	-		262,951,631	44,101,979	218,849,652	41,419,895	-	-	-		127,551,725	10,344,497	117,207,228	21,467,426	3,158,242	395,710	2,762,532	488,402
39 FCR W base ROE	2017	-				262,950,645	51,043,887	211,906,758	39,170,810	-	-			156,126,480	14,310,454	141,816,026	24,577,166	3,158,242	479,088	2,679,154	481,525
40 W Increased ROE	2017	-	-	-		262,950,645	51,043,887	211,906,758	40,822,938	-	-	-		156,126,480	14,310,454	141,816,026	26,132,073	3,158,242	479,088	2,679,154	481,525
41 FCR W base ROE	2018	-		-	-	262,950,645	57,985,783	204,964,862	38,598,175	-	-	-		155,913,693	18,427,676	137,486,017	24,202,432	3,158,242	562,465	2,595,777	474,647
42 W Increased ROE	2018			-	-	262,950,645	57,985,783	204,964,862	40,226,151	-				155,913,693	18,427,676	137,486,017	25,733,631	3,158,242	562,465	2,595,777	474,647
43 FCR W base ROE	2019				-	262,950,645	64,927,681	198,022,964	38,025,541					155,913,693	22,543,797 22.543.797	133,369,896	23,862,895	3,158,242	645,843	2,512,399 2.512,399	467,769 467,769
44 W Increased ROE 45 FCR W base ROE	2019 2020	· ·				262,950,645 262,950,645	64,927,681 71.869.578	198,022,964 191.081.067	39,629,364 37.452.906				-	155,913,693 155,913,693	26,659,918	133,369,896 129,253,774	25,372,612 23.523.358	3,158,242 3,158,242	645,843 729,221	2,512,399	467,769
45 FCR W base ROE 46 W Increased ROE	2020	1 :			-	262,950,645	71,869,578	191,081,067	37,452,906	1				155,913,693	26,659,918	129,253,774	25,523,358	3,158,242	729,221	2,429,021	460,891
47 FCR W base ROE	2020			-		262,950,645	78.811.474	184.139.171	36.880.272					155,913,693	30.776.040	125,137,653	23,183,821	3,158,242	812.598	2,345,644	454.013
48 W Increased ROE	2021					262,950,645	78.811.474	184.139.171	38.435.791					155,913,693	30,776,040	125,137,653	24,650,575	3,158,242	812,598	2.345.644	454,013
49 FCR W base ROE	2022					262,950,645	85,753,371	177,197,274	36,307,637					155,913,693	34,892,162	121,021,531	22,844,283	3,158,242	895,976	2,262,266	447,136
50 W Increased ROE	2022	-	-	-	-	262,950,645	85,753,371	177,197,274	37,839,004	-	-		-	155,913,693	34,892,162	121,021,531	24,289,557	3,158,242	895,976	2,262,266	447,136
51 FCR W base ROE	2023		-	-		262,950,645	92,695,268	170,255,377	35,735,003	-	-	-		155,913,693	39,008,283	116,905,410	22,504,746	3,158,242	979,353	2,178,889	440,258
52 W Increased ROE	2023		-	-	-	262,950,645	92,695,268	170,255,377	37,242,217	-	-		-	155,913,693	39,008,283	116,905,410	23,928,538	3,158,242	979,353	2,178,889	440,258
53 FCR W base ROE	2024	-		-	-	262,950,644	99,637,165	163,313,479	35,162,368	-				155,913,694	43,124,405	112,789,289	22,165,209	3,158,242	1,062,731	2,095,511	433,380
54 W Increased ROE	2024	-	-	-	-	262,950,644	99,637,165	163,313,479	36,645,430	-	-		-	155,913,694	43,124,405	112,789,289	23,567,520	3,158,242	1,062,731	2,095,511	433,380
55 FCR W base ROE	2025		-	-	-		-	-	-	-	-		-	-	-	-	-	-	-	-	-
56 Wincreased ROE	2025				-				-								-	-			
57 FCR W base ROE 58 W Increased ROE	2026 2026	· ·							-								-				
50 W HILL CASES KUE	2020	ĺ														-	-			-	-
60		l												1							
* For True up ure am			****	*****	****																

<sup>\*\*\*</sup> For Trus-quisses and Trus Sheps of all Allachment 6

\*\*For Trus-quisses and Trus (amust annot fixed by a Machiner 16

\*\*For alaxnationed plant, line 14 (annual amortization expense) will be sourced from Attachment 5 - Abandoned Trus making to required by submit a Section 205 filing to recover these costs.

 Plus any increased ROE calculated on Attachment 7 other than PJM Sch. 12 protects
 \$ 2,885.373

 \*\*Increatives - Revenue Credit for the corresponding rate year
 \*\*\*\*

 Fixed Charge Rev (FOR) in rat of Logistics
 16.4079%

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

 In B Biss Line A
 0.6989%

 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

Ending = Beginni							Revenue Credit :	= Total for "FCR \	N base ROE" row														
	Beginning + Ending r Valley Deactivation P				Plant) r Valley Deactivation	Project (w/o B301	5.2) PIS	Dra	avosburg-Elrama Pro	oject (w/o 3012.2) (	CWIP	Dr	ravosburg-Elrama Pr	oject (w/o B3012.2)	) PIS	ı	Project B3	012.2 CWIP		l	Project B3	112.2 PIS	
Yes No 0 16.498% 16.498%					Estimate - Attachmer Estimate - Attachmer			Yes No 0 16.498% 16.498%				Yes 43 No 0 16.498% 16.498% (815)	Estimate - Attachme Estimate - Attachme	ent 6, Step 2, Columi	n N, Total'	Yes No 0 16.498% 16.498%				Yes 43 No 0 16.498% 16.498%	Estimate - Attachmer Estimate - Attachmer		
-	Estimate - Attachment	6, Step 2, Column	AK, Avg mos*	17,699,303	Estimate - Attachmer	nt 6, Step 2, Column			Estimate - Attachme	nt 6, Step 2, Colum		8,814,765	Estimate - Attachme	ent 6, Step 2, Columi		-	Estimate - Attachme	ent 6, Step 2, Column		-	Estimate - Attachmer	t 6, Step 2, Column	
			Revenue [(Beginning +				Revenue ((Beginning + Ending)/2* Line				Revenue [(Beginning + Ending)/2* Line				Revenue [(Beginning + Ending)/2* Line				Revenue [(Beginning + Ending)/2* Line				Revenue [(Beginning + Ending)/2* Line
Beginning	Depreciation	Ending	Ending)/2* Line 11]	Beginning	Depreciation	Ending .	11]	Beginning	Depreciation	Ending	11]	Beginning	Depreciation	Ending .	11]	Beginning	Depreciation	Ending	11]	Beginning	Depreciation	Ending	11]
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21,555 2,754,574		21,555 2,754,574	454,448			-	-	2,004 1,188,866		2,004 1,188,866	196,138	12,738		12,738		-				-			-
2,754,574 14,957,741		2,754,574 14,957,741	2,467,717	9,118,313	78,324	9,039,989	1,497,871	1,188,866 5,098,625		1,188,866 5,098,625	196,138 841,167	12,738 175,748	1,510	12,738 174,238	28,870	-				-			- :
14,957,741 2,857,080		14,957,741 2,857,080		9,118,313 17,335,940	78,324 399,260	9,039,989 16,936,681	1,497,871 2,827,136	5,098,625 4,549,276		5,098,625 4,549,276		175,748 4,726,976	1,510 53,518	174,238 4,673,458	28,870 775,438	674,489		674,489		90,673	2,194	88,478	14,77
2,857,080		2,857,080	471,359	17,335,940 17,624,200	399,260 861,487	16,936,681 16,762,713	2,827,136 2,836,564	4,549,276		4,549,276	750,536	4,726,976 8,105,806	53,518 242,888	4,673,458 7,862,918	1,317,254	674,489		674,489	111,277	90,673 6,975	2,194 3,391	88,478 3,584	14,77
		-		17,624,200 17,699,791	861,487 1,328,374	16,762,713 16,371,417	2,836,564 2,810,521			-		8,105,806 8,476,409	242,888 462,177	7,862,918 8,014,233	1,317,254 1,360,307	-				6,975	3,391	3,584	87
-	-	-	-	17,699,791 17.699,303	1,328,374 1,795,637	16,371,417 15.903.666	2,810,521 2,771,896			÷		8,476,409 8,814,765	462,177 692,063	8,014,233 8,122,702	1,360,307	-	-			-	-	-	-
-				17,699,303	1,795,637	15,903,666	2,771,896	-	-	-		8,814,765	692,063	8,122,702	1,397,165	-				-	-		-
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Plus any increased RDE cachalate on Attachment 7 other than PJM Sch. 12 projects increased in the projects for the corresponding rate year Fixed Charge Rate (FCR) in rota CLAC.

RV Plant Carrying Charge without Depreciation
Net Plant Carrying Charge per 100 Basis Point increase in RDE without Depreciation
Let Buss Line A. \$ 2,885,373

16.4979% 17.1938% 0.6958% 6.8259% Net Plant Carrying Charge without Depreciation, Return, nor Income Taxes

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

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

ondo- i or	Devices Date	argyz · ranora	zauoii Expense (a	specific for Abando		2015 2 DIC			Dealest	D10/0 DIC			DI Como Cham	olal Dealers CMID			DI Cassas Channel	let Desires DIC			Declara D2/00 1/	22/00 2 DIC	
Yes	Project B301	15.2 CWIP		Yes 43	Project B	3015.2 PIS		Yes 43	Project	B1969 PIS		Yes	BI Carson Chesv	NICK Project CWIP		Yes 43	BI Carson Cheswi	ICK Project PIS		Yes 43	Project B2689.1/E	52689.2 PIS	
No 0				No O				No 0				No 0				No 0				No			
16.498%				16.498%				16.498%				16.498%				16.498%				16.498%			
16.498%	-			16.498%				16.498%				16.498%				16.498%				16.498%			
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	Estimate - Attachmen	nt 6, Step 2, Colun		5,338,712	Estimate - Attachmen	nt 6, Step 2, Column Al	P Avg mos*	10,675,843	Estimate - Attachmer	nt 6, Step 2, Column	AR Avg mos*	2,860,981	Estimate - Attachme	ent 6, Step 2, Column		10,307,422	Estimate - Attachment	t 6, Step 2, Column		6,736,837	Estimate - Attachment	6, Step 2, Column	
			Revenue ((Beginning +				Revenue								Revenue ((Beginning +				Revenue ((Beginning +				Revenue (/Poolpolog
			Ending)/2* Line				((Beginning +				Revenue [(Beginning				Ending)/2* Line				Ending)/2* Line				((Beginning - Ending)/2* Lir
Beginning	Depreciation	Ending	11]	Beginning	Depreciation	Ending E	inding)/2" Line 11]	Beginning	Depreciation	Ending	+ Ending)/2* Line 11]	Beginning	Depreciation	Ending	11]	Beginning	Depreciation	Ending	11]	Beginning	Depreciation	Ending	11]
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1.569		1.569	259	5,363,207	160,146	5,203,060	871,607	10,675,843	2,077,519	8,598,324	1,589,919	-			-					6,736,837	281,600	6,455,237	1,088,2
1,569	-	1,569	259	5,363,207	160,146	5,203,060	871,607	10,675,843	2,077,519	8,598,324	1,589,919	-	-			-	-		-	6,736,837	281,600	6,455,237	1,088,2
-			-	5,339,563 5,339,563	301,269 301,269	5,038,294 5,038,294	856,066 856,066	10,675,843 10,675,843	2,359,361 2,359,361	8,316,482 8,316,482	1,566,670 1,566,670	537,400 537,400		537,400 537,400	88,660 88,660					6,736,837 6,736,837	459,452 459,452	6,277,385 6,277,385	1,073,5
-	-		-	5,338,712	442,213	4,896,499	844,299	10,675,843	2,641,204	8,034,640	1,543,421	7,623,093	-	7,623,093	1,257,652		-		-	6,736,837	637,305	6,099,532	1,058,8
-	-	-	-	5,338,712	442,213	4,896,499	844,299	10,675,843	2,641,204	8,034,640	1,543,421	7,623,093	-	7,623,093	1,257,652	10 207 422	122 2/0	10 10 4 15 4	1 (00 242	6,736,837	637,305	6,099,532	1,058,0
				5,338,712 5,338,712	583,155 583,155	4,755,557 4,755,557	832,672 832,672	10,675,843 10,675,843	2,923,046 2,923,046	7,752,797 7,752,797	1,520,172 1,520,172	2,860,981 2,860,981		2,860,981 2,860,981	472,002 472,002	10,307,422 10,307,422	123,268 123,268	10,184,154 10,184,154	1,690,342 1,690,342	6,736,837 6,736,837	815,157 815,157	5,921,680 5,921,680	1,044,1
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Net Plant Carrying Charge without Depreciation, Return, nor Income Taxes

\$ 2,885,373 16.4979% 17.1938% 0.6958% 6.8259%

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

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

Re	eaver Valley Deactivation	on w/o 3015,2 Pro	lect Abandonment	Costs		Dravosburg-Elrama I	Project w/o 3012 2	Abandonment Cos	ts		B3015	2 Abandonment	Costs			B3012 2	2 Abandonm	ent Costs				
Yes No	,,		,		Yes No		,		-	Yes No					Yes No							
0	_				0 -	_				0 : :					0							
-	Estimate - Attachment	5 Abandoned Tran	smission Projects, Lir	ie c.	-	Estimate - Attachment	5 Abandoned Trans	smission Projects, Lin	ie c.	-	Estimate - Attachment	5 Abandoned Trai	ısmission Projects, Li	ine c.	-	Estimate - Attachme	ent 5 Abando	ned Transmission Pro	eds, Line c.			
				Revenue					Revenue					Revenue					Revenue			
				[(Beginning + Ending)/2* Line 11					[(Beginning + Ending)/2* Line 11					[(Beginning + Ending)/2* Line 11	I			Endir	eginning + ig)/2° Line 11			
ginning	Depreciation	Ending	Amortization	+ Amortization]	Beginning	Depreciation	Ending	Amortization	+ Amortization]	Beginning	Depreciation	Ending	Amortization	+ Amortization)	Beginning	Depreciation	Ending	Amortization + A	nortization)	Total 1,970,436	Incentive	Rev   \$ 1,9
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-																			. s		9 2,000,044	\$ 8,3
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															1				. 5	16,535,272 18,608,024	\$ 16,535,272	\$ 18,
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															-					32,879,830 41,342,396	\$ 32,879,830	S 41
									-											43,158,036	\$ 43,158,036	
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				-					-						-					53,838,713 56,385,005	\$ 56,385,005	\$ 53
				-																56,173,937	\$ 30,303,000	\$ 56
	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-	-		58,834,253	\$ 58,834,253	
-		-	-	-	-	-	-	-		-		-	-	-	-	-		-		55,457,843		\$ 55
			-	-			-		-	-				-		-				58,084,932 60,422,085	\$ 58,084,932	\$ 60
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				-					-						1 :				. 5	63,279,141 66,438,316	\$ 66,438,316	\$ 63
				-						-						-	-		. s	63,008,892	. 30,430,310	\$ 63
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			-			-		-			-			-	1	-		-		69,018,624	\$ 09,340,689	\$ 69
-			-	-				-	-								-			72,040,898	\$ 72,040,898	
-	-	-	-	-		-	-	-	-	-	-	-	-	-	-	-	-	-		67,338,678		\$ 67
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			3,996,930 3,996,930	3,996,930				2,464,193 2,464,193					2,993 2,993	2,993 2,993				968,709 968,709		74,987,899 77,918,905	\$ 77,918,905	\$ 74
-			3,770,730	3,770,730		-	-	2,404,17.	2,404,773	-			-	-				-	- 5	67,489,404		\$ 67
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# Duquesne Light Company Attachment H 17A Attachment 8 - Depreciation Rates

(A)	(B) Depreciation	(C) Depreciation	(D) Depreciation
Account Number	Plant Base	Rate	Expense
Transmission Plant			
352-Major Structures	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

## Attachment 9.1 - Amortization of Deficient or (Excess) Accumulated Deferred Income Taxes

	A	В	С		D			E
			Deficient or (Excess)		Tax Gross-up		Impa	ct on Income
	Impacts on Total Income Taxes	Source	ADIT Amortization		Percentage		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	-	х	138.33%		\$	-
3	PA 2022 Excess Deferred Income Taxes To Be Flowed Back To Transmission Customers	Attach 9.2, Lines 6+7	(450,610)	)	138.33%		\$	(623,312)
4	PA 2022 Deficient Deferred Income Taxes To Be Recovered From Transmission Customers	Attachment 9.2, Line 12	205,524		138.33%		\$	284,293
5	[Reserved for future tax rate changes]			Х				-
6	Total Adjustments to Tax Expense (without Tax Gross-up)		\$ (1,651,661)	)				
				_				
7	Total Impact on Tax Expense (with Tax Gross-up)						\$	(2,284,679)
							T	o Attach. 5

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

  The total for Column E is reported on Attachment 5.
- 2 Attachment 9.1 reflects the amortization of both (excess) and deficient deferred income taxes. A negative amount in column E reflects a net refund of (excess) deferred income taxes. A positive amount in Column E reflects a net collection of deficient deferred income taxes.

3 - Tax gross-up calculation:		
	Federal Income Tax Rate	21.00%
	State Income Tax Rate or Composite	8.49%
	Federal Income Tax Deductible for State Purposes	0.00%
	Т	27.71%
	T / (1-T)	38.33%
	Tax Gross-up Percentage (1 / (1-T))	138.33%
4 - [Reserved for future tax rate changes]		

#### Attachment 9.2 - Unamortized Deficient or (Excess) Accumulated Deferred Income Taxes

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

- 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 impacts of the 2023 PA rate reduction is reflected on Attachment 9.4.1. The impacts of future changes in federal, state or local income tax rates, if any, will result in additional attachments to support the computation of future deficient or (excess) ADIT amounts impacting customer rates.
- C. Amortization related to TCJA amounts described as 3 Years is computed ratably. Amortization over the ARAM occurs over the remaining depreciable lives of the associated property. The amortization period related to the initial remeasurement related to the PA 2022 tax law change is one year. Amortization of each subsequent remeasurement during the phase-down in the PA statute will also occur over one year periods.
- D. Amounts in Column D are the deficient or (excess) ADIT for category of temporary differences as of the applicable remeasurement date, prior to any amortization (i.e., refund or recovery), before tax gross-up to the revenue requirement and reflecting subsequent provision-to-return true-up adjustments, amended returns and audit adjustments. The applicable remeasurement date for TCJA-2017 was December 31, 2017, and amounts were recorded during 2018 to account for differences between the estimates used in 2017 financial reporting and amounts reported on the 2017 federal income tax return filed in 2018. The TCJA amounts are computed on Attachment 9.3. The applicable remeasurement date for PA 2022 was in 2022. Revisions to this estimated remeasurement will occur during each year for which the tax rate will annually decrease. The PA 2022 amounts for the initial remeasurement are computed on Attachment 9.4.1. Separate worksheets will be used for the remeasurement for each subsequent effective date of a new tax rate.
- E. Positive amounts are the cumulative refund of excess ADIT prior to the test period (before gross-up to the revenue requirement). Negative amounts are the cumulative recovery of deficient ADIT prior to the test period (before gross-up to the revenue requirement).
- F. Amounts in Column F are the deficient or (excess) ADIT for category of temporary differences as of the beginning of the test period, adjusted for cumulative (refunds) or recoveries before such date and before gross-up to the revenue requirement. The impact of these amounts on rate base is reflected on Attachment 1 ADIT.
- G. Positive amounts are the annual refund of excess ADIT during the test period (before gross-up to the revenue requirement). These amounts reduce Account 254 and are credited to Account 411.1. Negative amounts are the annual recovery of deficient ADIT during the test period (before gross-up to the revenue requirement). These amounts reduce Account 182.3 and are debited to Account 410.1. The impact of these amounts on the income tax allowance, including tax gross-up, is computed on Attachment 9.1 Amortization of Deficient or (Excess) ADIT.
- H. Amounts in Column H are the deficient or (excess) ADIT for category of temporary differences as of the end of the test period, adjusted for cumulative (refunds) or recoveries before such date and before gross-up to the revenue requirement. The impact of these amounts on rate base is reflected on Attachment 1 ADIT.
- I. References to "TCJA 2017" in Column B, rows 9 and 14 (subtotal amounts) should be ignored. The applicable tax law changes are referenced appropriately in the detail lines of the table.

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

#### Attachment 9.3 - TCJA Remeasurement of Deficient or (Excess) Accumulated Deferred Income Taxes as of December 31, 2017

	A	В	С	D	E	F	G	Н	1	J
	Temporary Difference Note A	Account 190, 281, 282 or 283 Note B	Cumulative Temporary Difference at Enactment of TCJA (Pre-tax) Note C	ADIT Balance before TCJA Remeasurement Note D	ADIT Balance after TCJA Remeasurement Note E	Deficient or (Excess) ADIT Due to TCJA (F = D - E) Note F	Protected Deficient or (Excess) ADIT (Portion of F) Note G	Unprotected Deficient or (Excess) ADIT (Portion of F) Note H	Deficient ADIT Recorded to Account 182.3 (prior to tax gross-up) Note I	Excess ADIT Recorded to Account 254 (prior to tax gross-up) Note J
	Plant-related Items									
1	Federal Method/Life		(454,770,922)	(156,231,523)	(93,924,597)	(62,306,926)	(62,306,926)	1		
2	Basis / Other Differences		(309.128.254)	2.238.291	1.364.244	874.047	(02,300,920)	874.047		
_	Total Plant-related Excess Deferred Taxes	282	(763,899,177)	(153,993,232)	(92,560,353)	(61,432,879)	(62,306,926)	874,047		(61,432,879)
	Non-Plant Related Items:									
4	Reg Asset - Pension	283	(\$60.046.793)	(\$18,916,841)	(\$11.350.105)	(\$7,566,736)		(\$7,566,736)		(\$7,566,736)
	Reg Asset - Perision Reg Asset - Comp Absences	283	(772.178)	(243,263)	(\$11,350,105)	(97,305)		(97,305)		(97,305)
	Amort on Reacquired Debt	283	(5.458.870)	(1,719,735)	(1.031.841)	(687,894)		(687,894)		(687,894)
	Liability - Accrued Misc Reserves	190	2,917,638	919,158	551,495	367,663		367,663	367,663	(007,034)
	Liability - Healthcare	190	481.682	151,747	91,048	60,699		60,699	60,699	
	Liability - Legal	190	357.489	112.622	67.573	45,049		45,049	45,049	
	Liability - OPEB	190	6.157.455	1,939,814	1,163,888	775,926		775,926	775,926	
	Liability - Injuries & Damages	190	930,444	293,122	175,873	117,249		117,249	117,249	
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 Total Non-Plant Related Deficient or	190	33,592,946	10,582,954	6,349,772	4,233,182		4,233,182	4,233,182	
15	Excess Deferred Taxes		(\$20,853,739)	(\$6,569,656)	(\$3,941,795)	(\$2,627,861)	\$0	(\$2,627,861)	\$5,724,074	(\$8,351,935)
	Total Deficient and (Excess) ADIT (prior to									
16	gross-up or amortization)		(784,752,916)	(160,562,888)	(96,502,148)	(64,060,740)	(62,306,926)	(1,753,814)	5,724,074	(69,784,814)
						1	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

	Α	В	С	D	E	F	G	н	ı	J
	Temporary Difference	Account 190, 281, 282 or 283 Note B	Cumulative Temporary Difference at Enactment of PA Rate Change (Pre- tax) Note C	ADIT Balance before PA Rate Change Remeasurement Note D	ADIT Balance after PA Rate Change Remeasurement Note E	Deficient or (Excess) ADIT (F = D - E) Note F	Protected Deficient or (Excess) ADIT (Portion of F) Note G	Unprotected Deficient or (Excess) ADIT (Portion of F) Note H	Deficient ADIT Recorded to Account 182.3 (prior to tax gross-up) Note I	Excess ADIT Recorded to Account 254 (prior to tax gross-up) Note J
	Note A	Note B	Note C	Note D	Note	Note F	Note G	Note H	Note I	Note 3
	Plant-related Items									
1	Unprotected State M/L, basis and other differences		(368,982,865)	(25,959,412)	(23,003,177)	(\$2,956,235)		(2,956,235)		
2	Total Plant-related Excess Deferred Taxes	282	(368,982,865)	(25,959,412)	(23,003,177)	(2,956,235)	-	(2,956,235)		(2,956,235)
	Non-Plant Related Items:									
_		000	(44 550 450)	(00.070.447)	(0.054.447)	(6000 070)		(#200 070)		
	Reg Asset - Pension	283	(41,553,156)	(\$3,279,417)	(2,951,147)	(\$328,270)		(\$328,270)		
	Reg Asset - Comp Absences	283	(1,301,179)	(\$102,690)	(92,411)	(10,279)		(10,279)		
	Amort on Reacquired Debt	283	(3,055,150)	(\$241,115)	(216,980)	(24,135)		(24,135)		(222.22.1)
	Non-Plant (Excess)	-	(45,909,486)	(3,623,222)	(3,260,538)	(362,684)	-	(362,684)		(362,684)
	Liability - Accrued Misc Reserves	190	3,432,240	\$270,876	243,761	27,115		27,115		
	Liability - Healthcare	190	482,650	\$38,091	34,278	3,813		3,813		
	Liability - Legal	190	175,966	\$13,887	12,497	1,390		1,390		
	Liability - OPEB	190	4,177,496	\$329,692	296,690	33,002		33,002		
	Liability - Injuries & Damages	190	642,636	\$50,717	45,641	5,076		5,076		
	Liability - Comp Absences	190	1,301,179	\$102,690	92,411	10,279		10,279		
	Liability - Accrued Vacation	190	462,296	\$36,485	32,833	3,652		3,652		
	Liability - Pension	190	15,341,428	\$1,210,761	1,089,564	121,197		121,197		
15	Non-Plant Deficient	_	26,015,892	2,053,199	1,847,675	205,524	-	205,524	205,524	
	Total Non-Plant Related Deficient or Excess									
16	Deferred Taxes	_	(19,893,594)	(1,570,023)	(1,412,863)	(157,160)	-	(157,160)	\$205,524	(\$362,684)
	Total Deficient and (Excess) ADIT (prior to gross-									
17	up or amortization)	=	(388,876,459)	(27,529,435)	(24,416,040)	(3,113,395)	-	(3,113,395)	205,524	(3,318,919)

### Notes

- A. Lists the transmission-related temporary differences as of the 2022 remeasurement date for the Pennsylvania tax rate reductions enacted in 2022.
- B. Indicates the deferred tax assets or liabilities (ADIT) account for each temporary difference. Note that the state related plant-related temporary difference related to state method and life depreciation differences and other basis differences are all unprotected and recorded as a single ADIT amount in account 282.
- C. Amounts in Columns C-J are the transmission-related cumulative temporary differences between amounts reported for regulatory reporting purposes and amounts reported for tax reporting purposes as of the December 31, 2022, the effective date of the PA income tax rate decrease from 9.99 percent to 8.99 percent. The amounts reflect the provision-to-return true-up adjustments recorded during 2023 to account for differences between the estimates used in 2022 financial reporting and amounts reported on the 2023 federal income tax return filed in 2023. Plant-related transmission temporary differences specifically identified from underlying Company plant records. Non-plant related transmission temporary differences are allocated based on the final 2022 applicable wage and salary allocator or gross plant allocator.
- D. Amounts in Column D are the deferred tax assets or liabilities (ADIT) for each temporary difference as of December 31, 2022, measured at the state income tax rate in effect until such date (9.99 percent).
- E. Amounts in Column E are the ADIT amounts for each temporary difference as of December 31, 2022, re-measured at the state income tax rate in effect after such date (8.99 percent).
- F. Amounts in Column F are the deficient or (excess) ADIT amounts for each temporary difference as of December 31, 2022, prior to gross-up to the revenue requirement. The deficient or (excess) ADIT amounts (prior to gross-up) attributable to Accounts 190, 281, 282 and 283 were recorded as a net debit to Account 190 and resulted in amounts recorded in Account 182.3 or Account 254 (as indicated in Columns I and J). The amount of ADIT affecting rate base reflects the remeasurements as the deficient ADIT is recovered or the (excess) ADIT is refunded (detailed on Attachment 1 ADIT). The amounts in 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	(	)
	February	0	(	)
	March	0	(	)
	April	0	(	)
	May	0	(	)
	June	0	(	)
	July	0	(	)
	August	0	(	)
	September	0	(	)
	October	0	(	)
	November	0	(	)
	December 31, 2023	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

262,950,643

C3 Other Transmission to be placed in service 2023

	(a)	(b)	(a)-(b)= (c)	Sub total Other	Brady	Bl Carson	Beaver Valley	Dravosburg - Elrama	PJM Project	PJM Project	All
	All Trans Cum	DTEP Cum	Other Trans Cum	<u>Monthly</u>	Alter.	Cheswick	w/o B3015.2	w/o B3012.2	b3015.2	b3012.2	other Trans
January	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
DI 41 0 1 D 1 04 0000 =	Dalance	FIOIII CWIF	Remements	
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) 12/31/2022	(B) 31-Dec-23	(C1) -23 RTEP CWIP 2023												
FPN Project	Project	Project						K	IEP CWIP 20.	23					
FFIN FIOJECE	To Date	To Date													Total
Eastern Area Development Project	CWIP	PIS	January	February	March	April	Mav	June	July	August	September	October	November	December	CWIP
05-1001 Arsenal	- CWIF	73,075,167	January	rebluary	iviai cii	Apili -	iviay -	Julie	July -	August -	September -	October	- INOVERTIDE	December	OWIF
08-1000 Forced Cooling (Arsenal)		20,423,226	_	_							_			_	آ ا
08-1002 Highland	_	56,570,584	_	_	_	_	_			_	_	_	_	_	l l ő
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	_	-	-	-	-	-	-	_	-	_	-	-	l l o
08-1009 Pine Creek	-	5,610,124	-	-	-	-	-	-	-	-	-	-	-	-	l
08-1010 North	- 1	2,983,421	-	-	-	- 1	-	-	-	-	-	-	-	_	
05-1011 Dravosburg	-	499,995	-	-	-	-	-	-	-	-	-	-	-	-	o
Total Eastern Area Development	-	225,448,713		-		-	-	-	-		-	-	-	-	0
Western Area Development															
05-1013 Hopewell	-	7,903,927	-	-	-	-	-	-	-	-	-	-	-	-	0
08-1014 Valley	-	4,028,685	-	-	-	-	-	-	-	-	-	-	-	-	0
08-1016 Ambridge	-	0	-	-	-	-	-	-	-	-	-	-	-	-	0
08-1017 Crescent	-	3,352,791	-	-	-	-	-	-	-	-	-	-	-	-	0
08-1018 Koppel Steel	-	1,018,620	-	-	-	-	-	-	-	-	-	-	-	-	0
08-1023 Legionville	-	6,360,449	-	-	-	-	-	-	-	-	-	-	-	-	0
08-1022 Sewickley	-	7,728,181	-	-	-	-	-	-	-	-	-	-	-	-	0
Total Western Area Development	-	30,392,654	-	-	-	-	-	-	-	-	-	-	-	-	0
Other DTEP Projects															
05-1006 Elrama	-	1,306,023	-	-	-	-	-	-	-	-	-	-	-	-	0
06-0026 Z-82 reconductor	-	5,803,253	-	-	-	-	-	-	-	-	-	-	-	-	0
08-1024 Plum Rem from DTEP	-	0	-	-	-	-	-	-	-	-	-	-	-	-	0
Total Other DTEP Projects	-	7,109,277	-	-	-	-	-	-	-	-	-	-	-	-	0
New In 2010											1				
											1				11 ^
10-0017 Eliminate Phillips SS	-	0	-		-	-	-	-		-	-	-	-	-	·   · ·
Grand Total All DTEP Projects	_	262.950.643	-				-								H .
Cumulative Balances by Month	-	202,900,043	-	<del>-</del>	-	- :	-	- :	-	-	-	-	-	-	0
Cumulative Dalances by Month			-		-	-	-	-	-	-	_			-	l — "
L	L	262 950 643													l

262,950,643

# haven't touched at all 3.29.24

### **Duquesne Light Company**

Duquesne Transmission Expansion Projects DTEF

FPN Project													Total In Service		Total CWIP &		
Eastern Area Development Project	January	February	March	April	Mav	June	July	August	September	October	November	December	To Date		In Service	Cotrol	Variance
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		0											7 000 007		7.903.927	7 000 007	
05-1013 Hopewell	0	0	0	0	0	0	0	0	0	0	0	0	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 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)
08-1017 Crescent 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
08-1023 Legionville 08-1022 Sewicklev	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)
	_	-	-		-	-	-	-	-	-	-	-			**,***,***		1-7
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
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				-												1	
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		ļ

Closed Posted/Cancelled	<u>Total</u>	AFUDC <u>Debt</u>	AFUDC Equity	In service  Net CWIP	December CWIP Inc AFUDC	January	<u>February</u>	March	<u>April</u>	<u>May</u>	Net of A	AFUDC July	August	September	October	November	<u>December</u>	<u>Total</u>	
L0552 December 31, 2022 Balance January February March April May June July August September October November December Final	Arsenal S/S - 138 KV I 22,340,052.00 22,340,052.00	2,214.00 2,214.00		7 22,334,231 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	22,340,052	0	0	0	0	0	0	0	0	0	0	0	0	22,340,052 0 0 0 0 0 0 0 0 0 0 0	22,340,052
L0563 December 31, 2022 Balance January February March April May June July August September October November December Final	Arsenal S/S - 345 KV I 23,126,310.00 0.00 23,126,310.00	2,204.00 2,204.00		23,120,515 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	23,126,310	0	0	0	0	0	0	0	0	0	0	0	0	23,126,310 0 0 0 0 0 0 0 0 0 0 0	23,126,310
Soeso Decemeber 31, 2022 Balance January February March April May June July August September October November December Final	Arsenal S/S - 345KV S 10,475,001.00	Switchgear 13,140.00		1 10,440,450 0 0 0 0 0 0 0 0 0 0 0 0 0 0 1 10,440,450	10.475.001	0	0	0	0	0	0	0	0	0	0	0	0	10,475,001 0 0 0 0 0 0 0 0 0 0 0 0	10,475,001
December 31, 2022 Balance January February March April May June July August September October November December Final	Arsenal S/S-345/138K 3,115,622.55 0.00 3,115,622.55	V Autotransformer 563.00	918	3 3,114,142 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 3 3,114,142	3,115,623	0	0	0	0	0	0	0	0	0	0	0	0	3,115,623 0 0 0 0 0 0 0 0 0 0 0	3,115,623

Closed Posted/Cancelled	<u>Total</u>	AFUDC <u>Debt</u>	AFUDC Equity	In service  Net CWIP	December CWIP Inc AFUDC	<u>January</u>	<u>February</u>	<u>March</u>	<u>April</u>	<u>May</u>	<b>Net of</b> A	AFUDC July	<u>August</u>	September	October	November	<u>December</u>	<u>Total</u>	
December 31, 2022 Balance January February March April May June July August September October November December	ARSON SS REP P & 246,395.99	0.00	0	0 0 0 0 0 0 0 0 0	246,396	0	0	0	0	0	0	0	C	0	0	0	0	246,396 0 0 0 0 0 0 0 0 0 0	246,396
Final  S0979 December 31, 2022 Balance January February March April May June July August September October November December	246,395.99  senal S/S - 138 KV   10,405,106.70	0.00  Ring 24,119.00		246,396 10,341,687 0 0 0 0 0 0 0 0 0 0 0 0 0	10,405,107	0	0	0	0	0	0	0	c	0 0	0	0	0	10,405,107 0 0 0 0 0 0 0 0 0 0	10,405,107
		24,119.00  RIM & SEC LINE PRO  0.00		108,913 0 0 0 0 0 0 0 0 0 0	108,913			0										108,913 0 0 0 0 0 0 0 0 0	108,913

Closed Posted/Cancelled	<u>Total</u>	AFUDC <u>Debt</u>	AFUDC Equity	In service  Net CWIP	December CWIP Inc AFUDC	<u>January</u>	<u>February</u>	<u>March</u>	<u>April</u>	<u>May</u>	Net of A	AFUDC July	<u>August</u>	September	October	November	<u>December</u>	<u>Total</u>	
Decemeber 31, 2022 Balance January February March April	<b>04 loop @ ARSENA</b> l 2,012,837.83	L SS 153.00	353	0 0 0	2,012,332	0	0	0	0									2,012,332 0 0 0 0	
May June July August September October November				0 0 0 0 0						0	0	0	C	0	0	0		0 0 0 0 0	
December Final	2,012,837.83	153.00	353	0 3 2,012,332													0	0	2,012,332
S1520 C December 31, 2022 Balance January February March April May June July August September October	KT 304 PROT CHAN 206,286.69	NGES @ COLLIER 4.00	10	206,273 0 0 0 0 0 0 0 0 0	206,273	0	0	0	0	0	0	0	C	0	0			206,273 0 0 0 0 0 0 0	
November December Final	206,286.69	4.00	10	0 0												0	0	0	206,273
S1521 CC Decemeber 31, 2022 Balance January February March April May June July August September October	KT 304 PROT CHAN 132,812.82	NGES @ B I SS 4.00	10	0 132,799 0 0 0 0 0 0 0 0 0 0 0 0	132,799	0	0	0	0	0	0	0	C	0	0			132,799 0 0 0 0 0 0 0 0	
November December Final	132,812.82	4.00	10	0											Ü	0	0	0	132,799

Closed Posted/Cancelled	<u>Total</u>	AFUDC <u>Debt</u>	AFUDC Equity	In service  Net CWIP	December CWIP Inc AFUDC	<u>January</u>	<u>February</u>	<u>March</u>	<u>April</u>	<u>May</u>	Net of June	AFUDC July	<u>August</u>	September	October	November	<u>December</u>	<u>Total</u>
Decemeber 31, 2022 Balance January February March April May June July August September October November December	ollier SS Z67 Prote 0.00	0.00		0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0		0	0	0	0	0	0	0	,	0	0	0	0	0 0 0 0 0 0 0 0 0
Final  S1745 (now FPN 08-1000) AF Decemeber 31, 2022 Balance January February March April May June July August September October November December Final	0.00  RSENAL SS-MDAC 0.00	0.00 S Transferred to FF 0.00 0.00	'N 08-1000	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0	0	0	0	0	0	0	0	,	0 0	0	0	0	0 0 0 0 0 0 0 0
S1747 (now FPN 08-1000)  Decemeber 31, 2022 Balance January February March April May June July August September October November December	0.00 0.00	Forced Coolong Sy 0.00		0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0		0	0	0	0	0	0	0		0 0	0	0	0	0 0 0 0 0 0 0 0 0

Closed Posted/Cancelled		AFUDO	AFUDO	In service	December						Not of	AFUDC						
	<u>Total</u>	AFUDC <u>Debt</u>	AFUDC Equity	Net CWIP	CWIP Inc AFUDC	January	February	March	<u>April</u>	May	June June	July	August	September	October	November	December	<u>Total</u>
S1748(now FPN 08-1000) BI		ing Plant HPFFFord														-		
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							ŭ	0						0
August				0								· ·	(	)				0
September				0									,	0				0
October				0										U	0			0
November				0											· ·	0		0
December				0												U	0	0
	0.00	0.00		0 0													U	"
Final	0.00	0.00		0 0														
S1927 Correction for S0981 Au																		
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 uo journal 5135																		
Decemeber 31, 2022 Balance	0.00	0.00		0 0														
January	0.00	0.00		0														
February				0														
March				0														
April																		
May																		
June																		
July																		
August September																		
October																		
November																		
December																		1 1
(Verified June 09 ) Total	0.00	0.00	0	0														1 1
•																		1 1
																		1 1
																		1 1
					1	l												1 1

Closed Posted/Cancelled	<u>Total</u>	AFUDC <u>Debt</u>	AFUDC <u>Equity</u>	In service  Net CWIP	December CWIP Inc AFUDC	<u>January</u>	<u>February</u>	<u>March</u>	<u>April</u>	<u>May</u>	Net of	f <b>AFUDC</b> July	<u>August</u>	September	<u>October</u>	November	<u>December</u>	<u>Total</u>	
Total all work orders Allowable Dec 2005 AFUDC Total allowable basis	Total 73,075,737.07	<b>AFUDC Debt</b> 42,401.00 42,240.00	AFUDC Equity 69,23 68,82	7 72,964,099															
FPN 05-1001		December T.T.D. CV Monthly CWIP Net o		January February March April May June July August September October November December	0	0	0	0	0	0	0	0						000000000000000000000000000000000000000	
			Total CWIP	December	0	0	0	0	0	0	0	0	C	0	0	0	0	0	0
		Additions 2011 (In St	ervice)	January February March April May June July August September October November December	73,075,167		0	0	0	0	0	0	C	0	0	0	0	73,075,167 0 0 0 0 0 0 0 0 0 0	
			Total In Service	Dood.ii.bo.	73,075,167	0	0	0	0	0	0	0	C	0	0	0		73,075,167	0
			FPN 05-1001 Total		73,075,167	0	0	0	0	0	0	0	C	0	0	0	0 Control Variance	73,075,167 73,075,167 0	

					Cwip							Net of	AFUDC								
PN 08-1000 HPFFMDAC& forced cooling	Total	Afudc Debt	Afudc Equity	Net Cwip	Inc AFUDC	<u>January</u>	February	March	<u>Apri</u>		May	June	July	Augu	ıst S	September	October	Novemb	<u>Decemb</u>	er	Total
1144 Arsenal SS provide forced cooling red	dundant station	service																			
ecemeber 31, 2022 Balance	200,976	0	0		200,976																
January	0			0		C	)														
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 Final	200,976	0	0																	U	
1145 BI SS provide forced cooling redunda ecemeber 31, 2022 Balance				440.000	440.000																
	149,899 0	0	0	149,899 0	149,899	C															
January February	0			0			,	n													
March	0			0			,		0												
April	0			0					U	0											
May	0			0						U	0										
June	0			0							U	0									
July	0			0								U		0							
August	0			0										U	0						
September	0			0											Ü	0					
October	0			0												·		0			
November	0			0														-	0		
December	0			0															-	0	
Final	149,899	0	0	149,899																	
2117 BI forced cooling Mid run Land Purchas	se		l																		
cemeber 31, 2022 Balance	149,869		334		149,434																
January	0			0		C															
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	0	
December Final	149,869		334	149,434																U	

8-1000					December Cwip						Net of A	VELIDO						
PN 08-1000 HPFFMDAC& forced cooling	Total	Afudc Debt	Afudc Equity	Net Cwip	Inc AFUDC	January	February	March	<u>April</u>	May	June June	July	Augus	t September	octobe Octobe	November November	<u>December</u>	<u>Total</u>
1745	ARSENAL SS-M	DACS																
ecemeber 31, 2022 Balance	2,600,972	0	0	2,600,972	2,600,972													2,600,972
anuary	0			0		0												(
ebruary	0			0			0											
arch	0			0				0										
oril	0			0					0									
ay	0			0					-	0								
ne	0			0						-	0							1 7
у	0			0							Ü		0					
	0			0									U	0				
gust	0			0										U	•			
ptember	0			0											0			
ctober	0			0												0		
ovember	0			0													0	
ecember	0			0	•												0	· C
Final	2,600,972	0	0	2,600,972														
747	ARSENAL SS-H	PFF Forced Cod	olong System															
ecemeber 31, 2022 Balance	17,258,647	8,935	29,417	17,220,295	17,220,295													17,220,295
nuary				0		0												(
bruary				0			0											
arch				0				0										
oril				0					0									
ay				0						0								
ine				0						·	0							1 7
lly				0							ŭ		0					
ugust				0									0	0				
eptember				0										U	0			
				0											U	0		
ctober				•													•	
ovember				0													0	
Verified Jan 31, 2015	17,258,647	8,935.00	20 417 00	17,220,295	-												0	1
Vermed dan 31, 2013	17,200,047	0,000.00	25,417.00	17,220,230														
748 cemeber 31, 2022 Balance	BI SS Upgrade F 97,036	Pumping Plant H 0	IPFFForced C		97,036													97,036
	97,030	U	U	0.030		0												91,030
nuary						U												
bruary	0			0			0											
arch	0	0	0					0										1
ril	0			0					0									
ay	0			0						0								
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ctober	0			0												0		1
ovember	0			0													0	
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ecember																		

Test   Mark	08-1000					December Cwip							Net of	f AFUDC						
Personal Process   15   36   4,814   4,814   7,000		Total	Afudc Debt Af	fudc Equity	Net Cwip	Inc AFUDC	January	Februar	Y	March	<u>April</u>	May			Augus	September	October	November	December	Total
Ferrorsys		4,665	15	36	4,614	4,614														
Agrid	January	0																		
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Agest 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	June	0																		
September	July	0			0															
Controller	August	0			0															
November   0	September	0			0															
Final	October	0			0															
Final   4,85   15   36   4,54   4   4   4   4   4   4   4   4   4	November	0			0															
Total all work profers: 20.4962,094 9,051 20.787 20.423.226 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	December	0	ı		0															
Total all work cortion   20,482,064   9,051   27,787   20,423,226   0 0 0 0 0   0   0   0   0   0   0	Final	4,665	15	36	4,614															
Allowable Date 2006 AFUIDC	Total all work orders								0											
Total efforcember P-TD. CWIP including AFUDC		20,462,064		29,787		0	1 (	)	U											
Monthly Cwip net of AFUDC  January February Net		20,462,064		29,787																
Monthly Cwip net of AFUDC  January February Net	EPN 05-1001		December P.T.D. (	CWIP including	AFUDC	0														0
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January   February   O																				
January   February   O																				
January   February   O						20 423 226														20 423 226
February				.la	anuary	20,423,220	(	)												20,423,220
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June July August O  September O Cotober November December Total In Service PPN 05-1001 Total O  July O  O  O  O  O  O  O  O  O  O  O  O  O											0									0
July     0       August     0       September     0       October     0       November     0       December     0       Total In Service     20,423,226       FPN 05-1001 Total     20,423,226       O     0       O												0								0
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December         0         0           Total In Service         20,423,226         0         <				Od	ctober															0
Total in Service         20,423,226         0 <td></td> <td>(</td> <td></td> <td>0</td>																		(		0
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Control 20,423,226.03			FP	tai in Service 'N 05-1001 Tota	al	20,423,226		)	0	0			0		0	0				20,423,226
						20, 120,220	`		Ū	3	Ū	•	·		-	-	- '	Control	- 0	
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# DUQUESNE LIGHT COMPANY FUNDING PROJECT NUMBER 08-1002 HIGHLAND

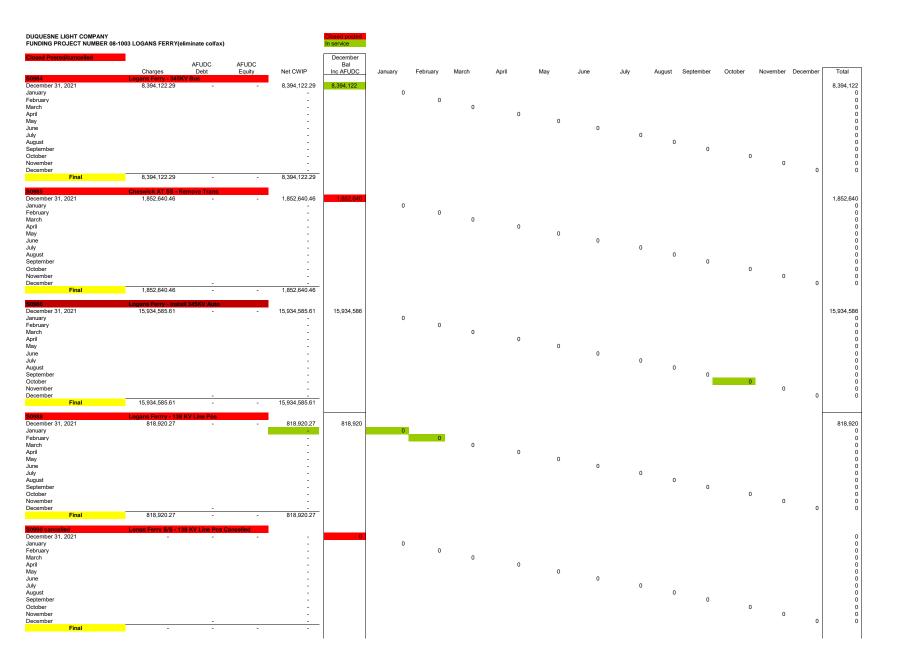
L0564		<u>Charges</u> Highland S/S -	AFUDC <u>Debt</u> - 69/138 KV Line	AFUDC <u>Equity</u>	Net CWIP	December inc allow 2005 afudc	<u>January</u>	February	<u>March</u>	<u>April</u>	<u>May</u>	<u>June</u>	<u>July</u>	<u>August</u>	September	<u>October</u>	November	December	<u>Total</u>
January February March April May June July August September October November December	31-Dec-22	18,056,234 0 0 0 0 0	2,853	4,648	18,048,733 0 0 0 0 0 0 0 0 0 0	18,056,234	0	0	0	0	0	0	0	0	0	0	0	0	18,056,234 0 0 0 0 0 0 0 0 0 0
	Final	18,056,234	2,853	4,648	18,048,733 18,048,733														
January February March April May June July August September October November December Verifie	31-Dec-22	Charges 32,337,816 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	- 69/345 KV Line AFUDC Debt 2,508	AFUDC Equity 4,087	0 0 0 0 0 0 0 0	32,337,816	0	0	0	0	0	0	0	0	0	0	0	0	32,337,816 0 0 0 0 0 0 0 0 0 0 0
January February March April May June July August September October November December	31-Dec-22	Charges 4,085,094 0 0 0 0 0 0 0 4,085,094	- Conversion to 13 AFUDC Debt 42	AFUDC Equity 53	0 0 0 0 0 0 0 0	4,085,094	0	0	0	0	0	0	0	0	0	0	0	0	4,085,094 0 0 0 0 0 0 0 0 0 0 0

# DUQUESNE LIGHT COMPANY FUNDING PROJECT NUMBER 08-1002 HIGHLAND

Danna			Charges	AFUDC <u>Debt</u>	AFUI Equi		Net CWIP	December inc allow 2005 afudc	<u>January</u>	February	<u>March</u>	<u>April</u>	<u>May</u>	<u>June</u>	<u>July</u>	August	September	<u>October</u>	November	December	<u>Total</u>
January February March April May June July August September October November	3	31-Dec-22	Charges 1,400,207 0 0 0 0 0 0 0 0 0 0 0 0	AFUDC <u>Debt</u>	AFUI Equi		Net CWIP 1,400,197 0 0 0 0 0 0 0 0 0 0	1,400,207	0	0	0	0	0	0	0	0	0	0	0	0	1,400,207 0 0 0 0 0 0 0 0 0 0
Describer	Final		1,400,207		4	6	1,400,197													Ü	
January February March April May June July August September October November December	Final	H 31-Dec-22	Charges 303,582 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	AFUDC <u>Debt</u>	fotorized Swit AFUI Equi 0	OC	Net CWIP 303,582 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	303,582	0	0	0	0	0	0	0	0	0	0	0	0	
January February March April May June July August September October November December	Final	H 31-Dec-22	Charges 21,830 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	AFUDC <u>Debt</u>	v Gapacity AFUI Equi 0		Net CWIP 21,830 0 0 0 0 0 0 0 0 0 0 0 0 0 0 21,830	21.830	0	0	0	0	0	0	0	0	0	0	0	0	

# DUQUESNE LIGHT COMPANY FUNDING PROJECT NUMBER 08-1002 HIGHLAND

	<u>Charges</u>	AFUDC <u>Debt</u>	AFUDC <u>Equity</u>	Net CWIP	December inc allow 2005 afudc	<u>January</u>	February	March	<u>April</u>	<u>May</u>	June	<u>July</u>	<u>August</u>	September	<u>October</u>	November	December	<u>Total</u>
January February March April May June July August September October November December Final	Arsenal SS 30 2 365,822 0 0 0 0 0 0 0 0	8 Line terminal (1	@ logans Ferry) 0	365,822 0 0 0 0 0 0 0 0 0	365,822	0	0	0	0	0	0	0	0	0	0	0	0	365,822 0 0 0 0 0 0 0 0 0 0 0
Total all work orders Allowable Dec 2005 AFUDC Total allowable basis FPN 05-1002		AFUDC Debt 5,407 5,407 5,407 December TTD CV Monthly CWIP Net	AFUDC Equity 8,794 8,794 WIP including AFUE of AFUDC	56,556,383 14,201 56,570,584	0													0 0 0 0 0 0 0 0
			FPN 05-1002 Total		0 56,570,584	0		0	0	0	0	0	0		0	0	0	0 56,570,584 0 0 0 0 0 0 0 0 0
		-	Total In Service	Total	56,570,584 56,570,584	0		0	0	0	0	0	0		0		0 Control Variance	



ed Posted/cancelled	Charges	AFUDC	AFUDC	Net CWIP	December Bal Inc AFUDC	lanuan:	Echnion:	March	April	May	luno	luk	Augu-+	Contomb	October	Novomber	r Docomb	Total
Cancelled	Logans Ferry S/S - 1	Debt 38 KV Line Pos	Equity	NEL CAMP	INC APUDC	January	February	March	April	May	June	July	August	September	October	inovember	r December	Total
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2 Cancelled	Logans Ferry S/S - 1	38 KV Line Pos																
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03	Cheswick West S/S -	138 KV Line Pos																
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84	Logans Ferry Transp	nission Line Worl																
mber 31, 2021	1,784,951.00	1,027.21	3,244.38	1,780,679.41	1,780,679													1,780,679
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mber		1,027.21															0	0
Final	1,784,951.00		3,244.38	1,780,679.41														

Posted/cancelled					December													
	Charges	AFUDC Debt	AFUDC Equity	Net CWIP	Bal Inc AFUDC	January	February	March	April	May	June	July	August	September	October	November	December	Total
ember 31, 2021	362,364.00	_		362,364.00	362,364													
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mber																		
mber				-														
Final	362,364.00		-	362,364.00														
0 mber 31, 2021	7rf Z51 from L0684 338,487.00			338,487.00	338,487													
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uary				-				•										
h *xfer to COR unitization 98951.to cor in april				-	1			0										
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ıst												U	0					
ember				-										0				
ber ember				-														
ember																		
Final	338,487.00	-		338,487.00														
1 1	rf Z52 from L0684			000 005 00	200 205													
mber 31, 2021 ary	899,335.00	-	-	899,335.00	899,335													
uary				-														
h *xfer to COR unitization 121351 to cor in april				-				0										
121351 to cor in april																		
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st ember				-									U	0				
ber				-										-		0		
ember ember				-														
Final	899,335.00	-		899,335.00														
2 1	rf 753 from L0684																	
mber 31, 2021	497,068.00	-	-	497,068.00	497,068													
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ember	407.000.55			- 407.000.00	1													
Final	497,068.00		-	497,068.00														
3 ember 31, 2021	763,326.00			763,326.00	763 326													
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Final	763,326.00	-	-	763,326.00														

osed Posted/cancelled		AFUDC	AFUDC		December Bal													
734	Charges Trf Z58 from L0684	Debt	Equity	Net CWIP	Inc AFUDC	January	February	March	April	May	June	July	August	September	October	Novem	oer December	Total
ecember 31, 2021	198,034.00			198,034.00	198,034													
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ember Final	198,034.00			198,034.00														
Finai	198,034.00	-	-	198,034.00														
35	Trf Z152 from L0684																	
ember 31, 2021	702,226.00	-	-	702,226.00	702,226	_												
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tember ober														0		0		
ember																U	0	
ember																	0	
Final	702,226.00	-	-	702,226.00														
66	Retire Colfax Highla	nd																
ember 31, 2021	Removal Only																	
uary ruary																		
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y ie																		
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cember																		
Final Total																		
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losed Posted/cancelled		AFUDC	AFUDC		December Bal													
	Charges	Debt	Equity	Net CWIP	Inc AFUDC	January	February	March	April	May	June	July	August	September	October	November	December	Total
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cember 31, 2021	300,101.66		-	300,101.66	300.102													300,102
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624 Pi	unchase December	Alleghamid	d Trust - 629-B-1	00	· <del>  </del>												-	
	urchase Property				40,718													40.740
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ember				-												0		0
ember				-	1	1											0	0

	Charges	AFUDC Debt	AFUDC Equity	Net CWIP	Bal Inc AFUDC	January	February	March	April	May	June	July	August	September	October	November	r December	Tot
ISO repointed to 08-1024  Jenber 31, 2021  Jenuary  Jenua	Plum SS Upgrade Z 16.73	54 protection equ 6.04	10.69	:	-	0	0	0	0	0	0							
/ just otember ober vember sember <b>Final</b>	- 16.73	6.04	10.69	: : : : :									0 (	0	(	0 0	0	
pember 31, 2021 uary vruary rch ii	North SS upgrade Z 51,324.11	55 protection -	-	51,324.11 - - - - -	51,324	0	0	0	0	0								5
e / r gust stember ober vember -ember <b>Verified June 2011</b>	51,324.11			- - - - - - 51,324.11							0		0 (	0	(	0 0	0	
M7  Dember 31, 2021  uary  rulary  rch  il	<mark>Universal SS-Upgra</mark> 741,599.00	le Z152 equip	·	741,599.00 - - - - -	741,599	0	0	0	0	0								74
e ust tember ober rember ember Final	741,599.00			- - - - - - 741,599.00							0		0 (	0	(	0 0	0	
48 rember 31, 2021 uary ruary ch	<b>Dravosburg SS-Upg</b> 260,734.11	rade Z78 equip - -	•	260,734.11	260,734	0		0	0									2
ust tember ober ember ember				:					Č	0	0		0 (	0	(	0 0	, ,	
Final  52  Jember 31, 2021  uary  ruary	260,734.11 Arsenal SS 308 Line	e terminal ( @ logi	ans Ferry) -	260,734.11	0	0	0										ŭ	
today ch  p  record to 08-1002 ust tember ober							J	0	0	0	0		0	0	,	0		
vember cember Repointed to Non DTEP FPN	-		-												(	0	0	

DUQUESNE LIGHT COMPANY FUNDING PROJECT NUMBER 08-1	003 LOGANS FERRY(6	eliminate colfax)			Closed posted In service															
Closed Posted/cancelled  Total all work orders  Allowable Dec 2005 AFUDC  Total allowable basis	Charges 42,403,458.35	AFUDC Debt 1,033.25	AFUDC Equity 3,255.07	Net CWIP 42,399,170.03 - 42,399,170.03	December Bal Inc AFUDC	January	February	March	April	Мау	June	e	July	August	September	October	November	December	Total	
FPN 05-1003		December TTD C Monthly CWIP Ne	et of AFUDC	January February March April May June July August September October November December	0	c	0	0		0	0	0	0	0	0	,	0 0	0	0 0 0 0 0 0 0 0 0	
		Dec 31, 2010 in s	FPN 05-1002 To	January February March April May June July Auqust September	0 42,399,170	c		0		0	0	0	0	0	0	,	0 0	0	0 0 0 0 0 0	
AFUDC reversal April 2008			Total In service	October November December 2008 Total FPN	42,399,170 42,399,170	C		_			0	0	0	0	_		0 0	0	0 0 0 42,399,170 42,399,170 42,399,170 0	42,399,170 42,399,170

# DUQUESNE LIGHT COMPANY FUNDING PROJECT NUMBER 05-1004 COLLIER

		Charges	AFUDC <u>Debt</u>		UDC quity	Net CWIP	December CWIP Inc AFUDC	January	February	<u>Mar</u>	<u>ch</u>	<u>April</u>	May	June	<u>July</u>	August	September	October	November	December	<u>Total</u>
S0996		Collier S/S - R				0.07.550	007.550														007.550
December 2021		667,550 0		0		0 667,550 0	667,550	0													667,550
January February		0				0		0		0											0
March		0				0				U	0										0
April		0				0					U	0									١
May		0				0						U	0								١
June		0				0							U	0							0
July		0				0								U	C						0
August		0				0									·		0				0
September		0				0											0				0
October		0				0											U	0			٥
November		0				0												·	, c	1	0
December		0		0		0														, _	0
	Final	667,550		0		0 667,550														Ü	٥
	L0718	Reconfigure 3		Ů		0 007,330															
December 2021		882,284		0		0 882,284	882,284														882,284
January		002,201		· ·		0	002,20	0	)												0
February						0		_		0											0
March						0				•	0										ا م
April						ő					•	0									ő
May						0						Ü	0								ا م
June						ő							·	0							ő
July						0								ŭ	0						ا م
August						0											0				ا م
September						ő											0				ŏ
October						0											ŭ	C	1		ا م
November						0													ď	1	0
December				0		0															0
	Final	882,284		0		0 882,284														·	Ĭ
						0 002,204															
	S1572	Crescent SS F																			
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									C						0
August						0											0				0
September						0		l									0	_			0
October						0												C			0
November				_		0		l											C		0
December				0		0	1	l												0	0
	Final	327,136		0		0 327,136	1	l													

# DUQUESNE LIGHT COMPANY FUNDING PROJECT NUMBER 05-1004 COLLIER

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

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

	_	<u>Total</u>	AFUDC <u>Debt</u>	AFUDC Equity	Net CWIP	December CWIP Inc AFUDC	January	February	<u>March</u>	<u>April</u>	<u>May</u>	<u>June</u>	<u>July</u>	<u>August</u>	September	October	November	December	<u>Total</u>
January February March April May June July August September October November December	December 31, 2021	847,555	0.00 0.00	0.00	847,555.00 0.00 0.00 0.00 0.00 0.00 0.00 0.	847,555	0	0	0	0	0	0	0		0 0	0	0	0	847,555 0 0 0 0 0 0 0 0 0 0
January February March April May June July August September October November December	December 31, 2021	1,118,585	Control House 0.00	0.00	1,118,584.78 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0	1,118,585	0	0	0	0	0	0	0		0 0	0	0	0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0
January February March April May June July August September October November December	December 31, 2021	0 0 0 0 18,018,685	0.00 0.00	0.00	18,018,685.17 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 18,018,685.17	18,018,685	0	0	0	0	0	0	0		0 0	0	0	0	18,018,685 0 0 0 0 0 0 0 0 0 0 0
January February March April May June July August September October November December	December 31, 2021	o 0	0.00 0.00	0.00	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0											0		

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

24000		<u>Total</u>	AFUDC <u>Debt</u>	AFUDC <u>Equity</u>	Net CWIP	December CWIP Inc AFUDC	January	<u>February</u>	<u>March</u>	<u>April</u>	<u>May</u>	<u>June</u>	<u>July</u>	<u>August</u>	September	October	November	<u>December</u>	<u>Total</u>
S1000 Cance	December 31, 2021	unot Island SS-Ins	tali 345KV Line		0.00	0													
January February																			
March April																			
May																			
June July																			
August																			
September October					0.00											0			
November December					0.00												0		
	Final	0	0.00	0.00	0.00														
S1001 Cance		unot Island SS-Ins	tall 345KV Line																
January	December 31, 2021	0			0.00 0.00	0													
February					0.00														
March April					0.00 0.00														
May June					0.00 0.00														
July					0.00														
August September					0.00 0.00														
October		0			0.00 0.00												0		
November December																	U		
	Final	0	0.00	0.00	0.00														
S1002 Cance	December 31, 2021	unot Island SS - In	stall Breaker																
		0			0.00	0													
January	2000111201 01, 2021	0			0.00 0.00	0													
February March	2000111201 01, 2021	0			0.00 0.00 0.00	0													
February March April	200011201 01, 2021	0			0.00 0.00 0.00 0.00	0													
February March April May June	3000.m2d. 01, 2021	0			0.00 0.00 0.00 0.00 0.00 0.00	0													
February March April May June July	500,115,101	0			0.00 0.00 0.00 0.00 0.00	0													
February March April May June July August September	500,115,101	0			0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0													
February March April May June July August	500,115,101	0			0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0											0		
February March April May June July August September October	_		0.00	0.00	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0											0		
February March April May June July August September October November	Final	0	0.00	0.00	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0											0		
February March April May June July August September October November December	Final	0 senal SS 304 & 30		0.00 ollier& BI) 0.00	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0											0		0
February March April May June July August September October November December	Final Ar:	0 senal SS 304 & 30 0	5 Conversions(w C	ollier& BI)	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0		0	0									0		0
February March April May June July August September October November December  \$2053  January February March	Final Ar:	0 senal SS 304 <u>8.30</u> 0 0 0	5 Conversions(w C	ollier& BI)	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0		0	0	0								0		0 0 0
February March April May June July August September October November December	Final Ar:	0 senal SS 304 <u>&amp; 30</u> 0 0	5 Conversions(w C	ollier& BI)	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0		0	0	0	0	0						0		0 0 0 0
February March April May June July August September October November December  \$2053  January February March April May June	Final Ar:	0 senal SS 304 & 30 0 0 0 0 0	5 Conversions(w C	ollier& BI)	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0		0	0	0	0	0	0					0		0 0 0 0 0
February March April May June July August September October November December  S2053  January February March April May June July August	Final Ar:	0 senal SS 304 & 30 0 0 0 0 0	5 Conversions(w C	ollier& BI)	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0		0	0	0	0	0	0	0		0		0		0 0 0 0 0 0
February March April May June July August September October November December  \$2053  January February March April May June July August September	Final Ar:	0 senal SS 304 & 30 0 0 0 0 0 0	5 Conversions(w C	ollier& BI)	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0		0	0	0	0	0	0	0		0 0	0			0 0 0 0 0 0
February March April May June July August September October November December  S2053  January February March April May June July August September October November	Final Ar:	senal SS 304 & 30 0 0 0 0 0 0 0 0	5 Conversions(w C	ollier& BI)	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0		0	0	0	0	0	0	0		0 0	0			0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0
February March April May June July August September October November December  S2053  January February March April May June July August September October	Final Ar:	0 senai SS 304 & 30 0 0 0 0 0 0 0	5 Conversions(w C	ollier& BI)	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0		0	0	0	0	0	0	0		) 0	0			0 0 0 0 0 0
February March April May June July August September October November December  S2053  January February March April May June July August September October November	Final Ari December 31, 2021	0 senal SS 304 & 30 0 0 0 0 0 0 0 0 0 0	5 Conversions(w C	ollier& BI) 0.00	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0		0	0	0	0	0	0	0		0	0			0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0

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

Total all work orders Allowable Dec 2005 AFUDC Total allowable basis	Total Debt Total AFUDC Debt AFUDC Debt 19,984,825 0.00 0.00		December CWIP Inc AFUDC	January	<u>February</u>	<u>March</u>	<u>April</u>	<u>May</u>	<u>June</u>	<u>July</u>	<u>August</u>	September	October	<u>Novembe</u>	r <u>December</u>	<u>Total</u>
	Monthly CWIP Net	January Febraury March April May June July August September October November December total Cwip	0		0	0	0	0	0	0		0 0	C	) (	) 0	0 0 0 0 0 0 0 0 0 0 0 0 0
		In service  January Febraury March April May June July August September October November December Total In Service Grans total FPN	19,984,825 19,984,825 19,984,825	0 0	0	0 0	0 0	0 0	0 0	0 0		0 0	(	) (	0	.,,.

# DUQUESNE LIGHT COMPANY FUNDING PROJECT NUMBER 08-1008 WILMERDING

In service Closed Post \$1011		Total Wilmerding SS - 0	AFUDC <u>Debt</u> Convert to 138 KV	AFUDC <u>Equity</u>	Net CWIP	December CWIP Inc AFUDC	<u>January</u>	<u>February</u>	<u>March</u>	<u>April</u>	<u>May</u>	<u>June</u>	<u>July</u>	<u>August</u>	September	October	November	<u>December</u>	<u>Total</u>
January February March April May June July August September October November December	December 31, 2021		68.00 68.00	111.00	1,630,644 0 0 0 0 0 0 0 0 0 0 0 0 0 0	1,630,823	0	0	0	0	0	0	0	0	0	0	0	0	1,630,823 0 0 0 0 0 0 0 0 0 0 0 0
S1443  January February March April May June July August September October November December	December 31, 2021	109,772 109,772 0 0 0 0 0 0 0 0	RELAYS Z-76 DRAV 0.00	OSBURG 0.00	109,772 0 0 0 0 0 0 0 0 0 0 0 0 0 0	109,772	0	0	0	0	0	0	0	0	0	0	0	0	109,772 0 0 0 0 0 0 0 0 0 0 0 0
January February March April May June July August September October November December	December 31, 2021	74,345	Y PROTECTION @ C -787.31	-1,605.27	76,737 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	76,737	0	0	0	0	0	0	0	0	0	0	0	0	76,737 0 0 0 0 0 0 0 0 0 0 0

# DUQUESNE LIGHT COMPANY FUNDING PROJECT NUMBER 08-1008 WILMERDING

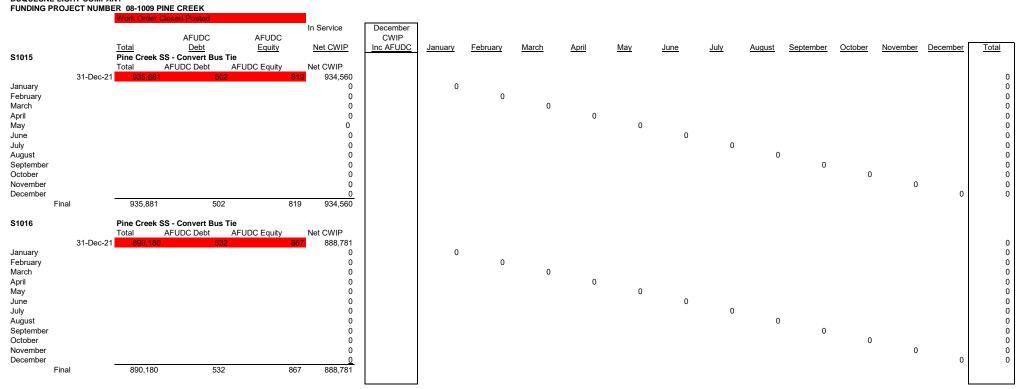
In service Closed Posted	<u>Total</u>	AFUDC <u>Debt</u>	AFUDC <u>Equity</u>	Net CWIP	December CWIP Inc AFUDC	<u>January</u>	<u>February</u>	<u>March</u>	<u>April</u>	<u>May</u>	<u>June</u>	<u>July</u>	<u>August</u>	<u>September</u>	<u>October</u>	November	<u>December</u>	<u>Total</u>
S1768 Wilmerding SS Rearrange																		
December 31, 2021	207,899	0.00	0.	00 207,899	207,899	_												_
January	0			0		0												0
February March	0			0			0	0										0
April	U			0				U	0									0
May	0			0					U	0								0
June	Ö			Ö							0							0
July	0			0								0						0
August	0			0									0					0
September	0			0										0				0
October	0			0											0			0
November	0			0												0		0
December	0			0													0	0
	207,899	0.00	0.	00 207,899														1
																		1
	Total	AFUDC Debt	AFUDC Equity	Net CWIP														1
Total all work orders	2,022,838	-719	-1,4															1
Total all work orders	2,022,030	68		11 179														1
Total allowable basis			<u></u>	2,025,231														1
																		1
	[	December TTD CWI	IP inc AFUDC		0													0
																		0
	N	Monthly CWIP Net o	of AFUDC			_												0
				January		0												0
				February March			0	0										0
				April				U	0									0
				May					U	0								0
				June						Ü	0							ő
				July								0						0
				August									0					0
				September										0				0
				October											0			0
				November												0	_	0
			T. A. LOWID	December													0	0
			Total CWIP		0	0	0	0	0	0	0	0	0	0	0	0	0	0
					2,025,231													2,025,231
				January	2,023,231	0												2,025,251
				February		ŭ	0											o o
				March				0										0
				April					0									0
				May						0								0
				June							0							0
				July								0						0
				August									0					0
				September											•			0
				October November											0	0		0
				December												U	0	0
				Doorning	2,025,231	0	0	0	0	0	0	0	0	0	0	0		
				Total	2,025,231	0	0	0	0	0	0	0	0	0	0	0	0	2,025,231
					_,,,	·	ŭ	·	·	· ·	-	·	·	ŭ	·		Control	2,025,231
																	Variance	0

# DUQUESNE LIGHT COMPANY

FUNDING PROJECT NUMBE	R	08-	100	9 P	INE	CREE	Κ	
		-						-

		Work Order Close	ed Posted				-												
		Total		AFUDC	In Service	December CWIP		F.h	Manush	A!!		lion a	L.L.		0	O atalaan	Marranton	Б	Total
S1012		Total Pine Creek SS -	Debt - Convert Bus & Line	<u>Equity</u>	Net CWIP	Inc AFUDC	<u>January</u>	<u>February</u>	<u>March</u>	<u>April</u>	<u>May</u>	<u>June</u>	<u>July</u>	August	September	October	November	<u>December</u>	<u>Total</u>
January February March April May June July August September October November December		1,608,009	2,424	3,951	1,601,634 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0		0	0	0	0	0	0	0	0	0				0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0
	31-Dec-21	Total AFU 1,111,813	204	1,875	Net CWIP 1,109,734 0 0 0 0 0 0 0 0 0 0 1,109,734		0	0	0	0	0	0	0	0	0				0 0 0 0 0 0 0 0 0
January February March April May June July August September October November December	31-Dec-21	Total AFL	Convert Bus & Line UDC Debt AFUD 727 727		Net CWIP  1,062,329  0  0  0  0  0  0  0  0  1,062,329		0	0	0	0	0	0	0	0	0	0	0	0	0 0 0 0 0 0 0 0 0

# DUQUESNE LIGHT COMPANY



DUQUESNE LIGHT COMPANY FUNDING PROJECT NUMBER 08-1009 PINE CREEK

FUNDING PROJECT NUMB	Work Order C																	
	<u>Total</u>	AFUDC <u>Debt</u>	AFUDC Equity	In Service Net CWIP	December CWIP Inc AFUDC	<u>January</u>	<u>February</u>	<u>March</u>	<u>April</u>	<u>May</u>	<u>June</u>	<u>July</u>	<u>August</u>	September	<u>October</u>	November	<u>December</u>	<u>Total</u>
Total all work orders Allowable Dec 2005 AFUDC Total allowable basis	Total 5,610,124	4,389 4,389 4,389	8,697 8,697	Net CWIP 5,597,038 13,086 5,610,124														
		December CWIP in Monthly CWIP Net		January February March	0	0	0	0										0 0 0 0
				April May June July August September					0	0	0	0	0	0				0 0 0 0 0
			Total CWIP	October November December	0	0	0	0	0	0	0	0	0	0	0	0	0	0 0 0
	Beginning pla	nt in service		January February March April May	5,610,124	0	0	0	0	0								5,610,124 0 0 0 0 0
				June July August September October November December							0	0	0	0	0	0	0	0 0 0 0 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 Control Variance	5,610,124 5,610,124 0

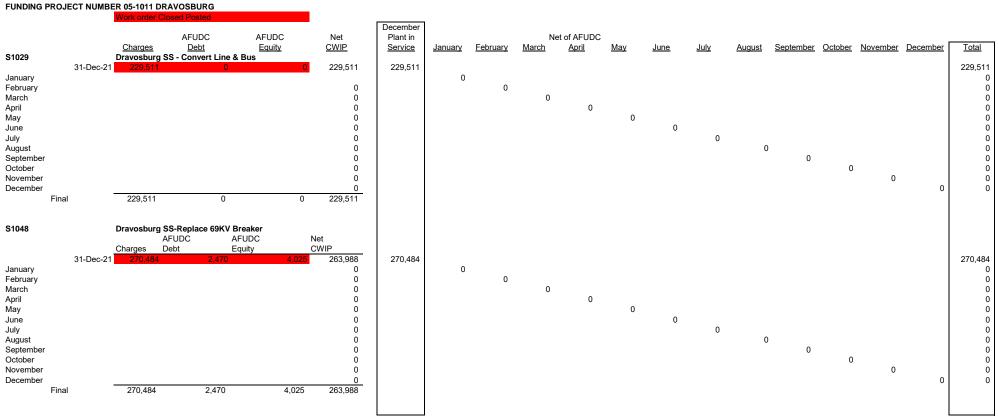
### DUQUESNE LIGHT COMPANY FUNDING PROJECT NUMBER 08-1010 NORTH

Coluel C	Jiosed/I	Posted				In Service	December													
_		_	<u>Charges</u>	AFUDC <u>Debt</u>	AFUDC <u>Equity</u>	Net CWIP	Plant in Service Bal.	<u>January</u>	<u>February</u>	Ne <u>March</u>	et of AFUDC <u>April</u>	<u>May</u>	<u>June</u>	<u>July</u>	August	September	October	November	December	Tota
I <b>7</b> ary		Dec-21	1,605,655 0	vert 69KV Line 1,740	2,835	1,601,079	1,605,655	0												1,605,6
uary :h			0			0 0			0	0										
						0					0	0								
st						0 0 0							0	0	0					
ember oer						0									Ü	0	0			
mber mber		_				0												0	0	
F	Final		1,605,655	1,740	2,835	1,601,079														
		Ŋ	Charges	AFUDC Debt	AFUDC Equity	Net CWIP														
у		Dec-21	726,555	854	1,390	724,310 0	726,555	0												72
ary						0			0	0										
						0 0 0					0	0	0							
t						0							Ů	0	0					
mber er						0 0										0	0			
nber nber	<b>-</b>	_	726,555	854	4 200	0 0												0	0	
,	Final			oo4 III 138KV Line Pos.	1,390	724,310														
			Charges	AFUDC Debt	AFUDC Equity	Net CWIP														
ry		Dec-21	651,212	28	45	651,139 0	651,212	0												65
ary						0 0 0			0	0	0									
						0					0	0	0							
st						0								0	0					
mber er						0 0										0	0			
nber nber	F: .	_	054.040	00		0 0												0	0	
F	Final		651,212	28	45	651,139														

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

Work Order Closed/Posted	K 00-1010 NO	и		In Service		Ī												
Total all work orders Allowable Dec 2005 AFUDC Total allowable basis	Charges Total 2,983,421	AFUDC <u>Debt</u> <b>AFUDC Debt</b> 2,622 2,622	AFUDC Equity AFUDC Equity 4,271 4,271		December Plant in Service Bal.	<u>January</u>	<u>February</u>	Net <u>March</u>	t of AFUDC <u>April</u>	<u>May</u>	<u>June</u>	<u>July</u>	<u>August</u>	<u>September</u>	October	November	<u>December</u>	<u>Total</u>
FPN 05-1010		December CWIP in Monthly CWIP Net	of AFÜDC	January February March April May June July August September October November December														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 Plant In	Service	January February March April May June July August September October November	2,983,421	0	0	0	0	0	0	0	0	0	0	0		2,983,421 0 0 0 0 0 0 0 0 0 0
			Total In Service	December	2,983,421	0	0	0	0	0	0	0	0	0	0	0	0	2,983,421
			FPN 05-1010 Tota	I	2,983,421	0	0	0	0	0	0	0	0	0	0	0	0 Control Variance	2,983,421 2,983,421 0

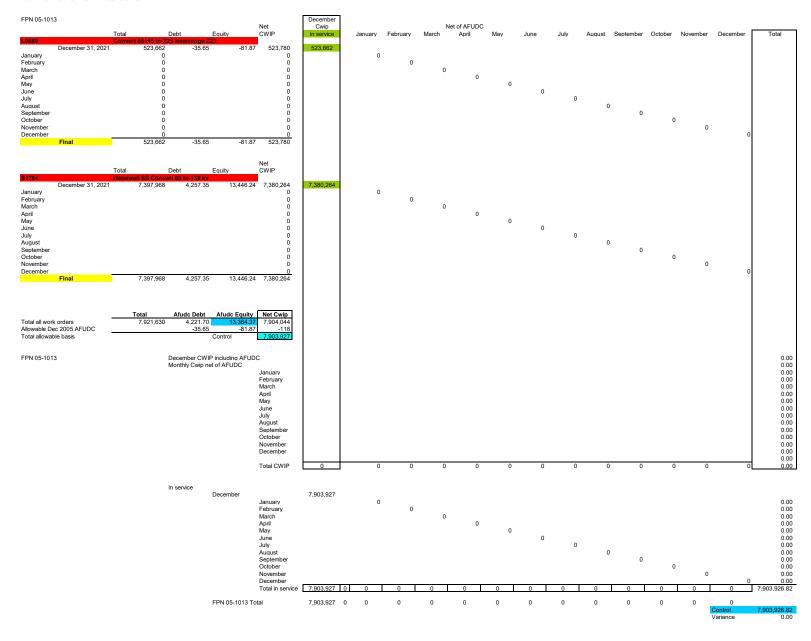
## DUQUESNE LIGHT COMPANY



# DUQUESNE LIGHT COMPANY FUNDING PROJECT NUMBER 05-1011 DRAVOSBURG

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

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



DUQUESNE LIGHT COMPANY FUNDING PROJECT NUMBER 08-1014 VALLEY

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

DUQUESNE LIGHT COMPANY
FUNDING PROJECT NUMBER 08-1014 VALLEY

FUNDING PROJECT NUMBER (				_														
Total all work orders Allowable Dec 2005 AFUDC Total allowable basis	Total Total 4,029,154	AFUDC Debt AFUDC Debt 1,265 1,126	AFUDC Equity AFUDC Equity 2,164 1,835	In-Service	December (Dec Ytd) Inc AFUDC	<u>January</u>	<u>February</u>	<u>March</u>	Net of AFUDC <u>April</u>	<u>May</u>	<u>June</u>	July	<u>August</u>	September	<u>October</u>	<u>November</u>	<u>December</u>	<u>Total</u>
FPN 05-1014		December CWIP in Monthly CWIP Net o		January February March April May June July August September October November December	0	0	0		0	0	0	0	0				0	0 0 0 0 0 0 0 0 0
		Total CWIP			0	0	0		0 0	0	0	0	0	0	0	0	0	0
		In Service Additions		January February March April May June July August September October November December	4,028,685	0	0		0 0	0	0	0	0	0	0	0	0	4,028,685 0 0 0 0 0 0 0 0 0 0 0 0
		Total Plant In Service			4,028,685	0	0		0 0	0	0	0	0		0		0	
			FPN 08-1014 Total		4,028,685	0	0		0 0	0	0	0	0	0	0		0 Control Variance	4,028,685 4,028,685 0

# DUQUESNE LIGHT COMPANY

DOGOLONE LIGHT COM ANT	
FUNDING PROJECT NUMBER 08-1016 AMBRIDGE	In service

		<u>Total</u>	AFUDC <u>Debt</u>	AFUDC <u>Equity</u>	Net <u>CWIP</u>	Decemb (Dec Yto Inc AFUI	)	<u>February</u>	<u>March</u>	Net of AFUDC April	<u>May</u>	<u>June</u>	<u>July</u>	<u>August</u>	September	October	November	December	<u>Total</u>
S1249		Ambridge S	Convert to 138 kV																
	December 31, 2021	0	0		0 (	)	0												0
January		0			(	)		)											0
February		0			(	)		0											0
March		0			(	)			C										0
April		0			(	)				0									0
May		0			(	)					0								0
June		0			(	)						0							0
July		0			(	)							0						0
August		0			(	)								C	)				0
September		0			(	)									0				0
October		0			(	)										0			0
November		0			(	)											0		0
December	. <u>-</u>	0			(	)												0	0
	final	0	0		0 (	)													
		<u>Total</u>	AFUDC <u>Debt</u>	AFUDC Equity	Net <u>CWIP</u>														
L0769		Ambridge C	S Eliminate transmis	Equity	CWIP														
L0709	December 31, 2021	0		551011	0 (	)	0												
January		0			(	)		)											
February		0			(	)		0											
March		0			(	)			C										
April		0	0		0 (	)				0									
May		0			. (	)					0								
June		0			(	)						0							
July		0			(	)						-	0						
August		Ō			Ċ	)							-	C	)				
September		0			(	)									0				
October		0			(										-	0			
November		0			Č											ŭ	0		
Docombor		,			,	.	1										•	0	

DUQUESNE LIGHT COMPANY FUNDING PROJECT NUMBER 08	-1016 AMBRIDGE	≣		In service														
	<u>Total</u>	AFUDC <u>Debt</u>	AFUDC <u>Equity</u>	Net <u>CWIP</u>	December (Dec Ytd) Inc AFUDC	<u>January</u>	<u>February</u>	March	Net of AFUDC <u>April</u>	<u>May</u>	<u>June</u>	<u>July</u>	<u>August</u>	September	October	November	December	<u>Total</u>
Total all work orders Allowable Dec 2005 AFUDC Total allowable basis	Total AF	O 0	AFUDC Equity															
FPN 08-1016		mber CWIP incli		January February March April May June July August September October November December														0 0 0 0 0 0 0 0 0 0
	In ser	vice	PN 08-1016 Total	January February March April May June July August September October November December	0	0		(	0	0	0	0	0		0		0	0 0 0 0 0 0 0 0
			Service Total		0	0	0		0 0	0	0	0			0	0	0 Control Variance	0 0 0

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

		Total	AFUDC Debt	AFUDC Equity	n-Service Net CWIP	December (Dec Ytd ) Inc AFUDC	January	February	March	Net of AFUDC April	May	<u>June</u>	July	August	September	October	November	December	, <u> </u>
1037	December 31, 2021		1d 138kV Buses 426.78	695.28	2,910,368	2,911,420				<del></del>									2
nuary ebruary		0			0		0	0											
rch		0			0			Ů		0									
il V		0			0 0					0	0								
е		0			0						U	0							
′ .		0			0								0						
gust ptember		U			0									0	0				
tober					0											0			
vember cember					0												0	0	
cerriber	Final	2,911,490	427	695	2,910,368													O	
48			s Transm Line work																
iuary	December 31, 2021	0	0.00	0.00	0	0	0												
bruary		ŏ			0		0	0											
rch		0			0					0									
il y		0			0 0					0	0								
ne		ŏ			ő						Ū	0							
У .		0			0								0						
gust ptember		0			0									0	0				
tober		0			0										· ·	0			
vember		0			0												0		
ecember Verified D	December 31, 2011	0	0	0	0													0	
65		Crescent - Conv	ert Z23 to Z25 and Z	22															<u> </u>
	December 31, 2021	441,371	0.00	0.00	441,371	441,371	•												
nuary oruary		0			0 0		0	0											
rch					0					0									
ril					0 0					0	0								
iy ne		0			0						U	0							
y		0			0								0						
gust		0			0									0					
otember ober		0			0										0	0			
vember		0			0											·	0		
cember	F	0	0.00	2.22	0													0	
	Final	441,371	0.00	0.00	441,371		i												1

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

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

FPN 08-1018 <b>S1741</b> December 31,	Koppel Stee  Total 2021 1,018,620	AFUDC Debt	AFUDC Equity		December (Dec Ytd Inc AFUDC 1,018,620	<u>January</u>	<u>February</u>	Marc		of AFUDC <u>April</u>	<u>May</u>	<u>June</u>	<u>2</u>	<u>July</u>	<u>August</u>	Sept	Octobe	er <u>Nov</u>	vember De	ecember	<u>Total</u>
January February March April May June July August September October November December	4.040.000			0 0 0 0 0 0 0 0		,	0 0		0	0	0		0	0	0		0	0	0	0	
Final	1,018,620			0 1,018,620																	
Totals Dec AFUDC	1,018,620			0 1,018,620 0 0 1,018,620																	
FPN 08-1018			er CWIP inc Cwip net of	luding AFUDC AFUDC January February March April May June July August September October November December			0		0												0 0 0 0 0 0 0 0
			CWIP	Total	0	0	0 0		0	0	0		0	0	0		0	0	0	0	0
			er In service In service	January February March April May June July August September October November December	1,018,620		0 0		0	0	0		0	0	0		0	0	0	0	1,018,620 0 0 0 0 0 0 0 0 0 0 0
			In service	e total	1,018,620		0 0		0	0	0		0	0	0		0	0	0	0	1,018,620
				Total FPN	1,018,620	0	0 0		0	0	0		0	0	0		0	0	0 Co	0 intro	1,018,620 1,018,620

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

L0620		Total 43 Loop to Sewi		AFUDC Equity	Net <u>CWIP</u>	December (Dec Ytd ) Inc AFUDC	<u>January</u>	<u>February</u>	<u>March</u>	Net of AFUDC <u>April</u>	<u>May</u>	<u>June</u>	<u>July</u>	<u>August</u>	September	<u>October</u>	November	December	<u>Total</u>
January February March April May June July August September October November December	December 31, 2021	3,106,301	136	220	3,105,945 0 0 0 0 0 0 0 0 0 0	3,106,301	0	0		0	0	0	0	(	) 0	0	0	0	3,106,301 0 0 0 0 0 0 0 0 0 0 0
L0764  January February March April May June July August September October November	Final  December 31, 2021	3,106,301  and purchase for 204,161  0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	136 r <b>Z43 loop to Sewici</b> 413	220 (dey SS 1,361	3,105,945 202,387 0 0 0 0 0 0 0 0	202,387	0	0		0 0	0	0	0	(	) 0	0	0		202,387 0 0 0 0 0 0 0 0 0 0
S1247  January February March April May June July August September October November December	Final  December 31, 2021  Final	0 204,161 Sewickley SS Cor 3,279,447 0	413  avert to 138 kV  0	0	3,279,447 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	3,279,447	0	0		0 0	0	0	0	,	0	0	0	0	3,279,447 0 0 0 0 0 0 0 0 0 0 0

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

	<u>Total</u>		AFUDC Net Equity CWIP	December (Dec Ytd ) Inc AFUDC	<u>January</u>	February	<u>March</u>	Net of AFUDC <u>April</u>	<u>May</u>	<u>June</u>	<u>July</u>	<u>August</u>	September	<u>October</u>	November	<u>December</u>	<u>Total</u>
December 31, 202 January February March April May June July August September October	Total De Neville SS Upgrad 21 504,382		Net CWIP  0 504,382 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	504,382	0	0	C	0	0	0	0	(	0	0			504,382 0 0 0 0 0 0 0 0
November December  Final  S1770  December 31, 202  January February March April May June July August	504,382  Total Dei  B.I. SS Upgrade Z  1 327,020  0 0 0 0 0 0 0		0 0 504,382 Net CWIP 0 327,020 0 0 0 0	327,020	0	0	(	0	0	0	0	·		·	0	0	327,020 0 0 0 0 0 0
September October November December Final  S1771 December 31, 202 January February March April May June July August September October November December Final		0 bt Equity ade Z43 protection 0	0 0 0 0 0 327,020 Net CWIP 0 308,644 0 0 0 0 0 0 0 0 0 0	308,644	0	0	C	0	0	0	0	(	0	0	0	0	308,644 0 0 0 0 0 0 0 0 0 0

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

Total all work orders Allowable Dec 2005 AFUDC Total allowable basis	AFUDC		December (Dec Ytd ) Inc AFUDC	<u>January</u>	<u>February</u>	<u>March</u>	Net of AFUDO <u>April</u>	: <u>May</u>	<u>June</u>	<u>July</u>	<u>August</u>	September	<u>October</u>	November	December	<u>Total</u>
FPN 08-1022	December CWIP including AFUDC Monthly CWIP Net of AFUDC															0
		January February March April May June July August September October November December		0	0		0									0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0
	FPN 08-1022 Total	ı	0	0	0		0 0	0	0	0	(	0 0	0	0	0	0
	December Inservice including AFUDC Monthly Inservice	January February March April May June July August September October November December	7,728,181	0	0		0 0	0	0	0		0 0	0	0	0 0	7,728,181 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0
	FPN 08-1022 Tota	1	7,728,181	0	0		0 0	0	0	0	(	0 0	0		Control	7,728,181 7,728,181

DUQUESNE LIGHT COMPANY	
FUNDING PROJECT NUMBER 08-1023 LEGIONVILLE	

In Service FUNDING PROJECT NUMBER 08-1023 LEGIONV

S1244	Total Legionville SS Exp	AFUDC  Debt  220d 138kV Station	AFUDC <u>Equity</u>	Net CWIP	December (Dec Ytd Inc AFUDC	<u>January</u>	<u>February</u>	March	Net of AFUDC April	<u>May</u>	<u>June</u>	July	August	September	October	November	December	<u>Total</u>
December 2021 balance	4325447	0	0		4,325,447													4,325,447
January February				0		0	0											0
March				0			U		0									0
April				0					0									0
May				0					· ·	0								o o
June				0							0							0
July				0								0						0
August				0										)				0
September				0										0				0
October				0											0	)		0
November				0												0	)	0
December				0													0	0
Final	4,325,447	0	0	4,325,447														
L0693		ransmission lines ja																
December 2021 balance	1226795	0	0		1,226,795													1,226,795
January February				0		0	0											0
March				0			U		0									0
April	0			0					0									0
May	0			0					U	0								0
June	0			0						O	0							0
July	0			ő							Ü	0						0
August	0			0								ŭ		0				0
September	0			0										0				0
October	0			0										ŭ	0	)		o o
November	0			0												0	)	0
December	0			0													0	0
Final	1,226,795	0	0	1,226,795														
S1772 December 2021 balance	Valley SS install Z8 808207.41	34 Line Position 0	0	808,207	808,207													808,207
January				0		o c	)											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
September				0										0				0
October				0											0			0
November				0		l										0	)	0
December	200.00=	_		0													0	0
Final	808,207	0	0	808,207														
					I	l												

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

In Service
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Total all work orders Allowable Dec 2005 AFUDC Total allowable basis	<u>Total</u> <b>Total</b> 6,360,449	AFUDC Debt  AFUDC Debt  0 0	AFUDC Equity  AFUDC Equity  Control	Net <u>CWIP</u> Net CWIP  0 6,360,449 0 0 6,360,449	December (Dec Ytd Inc AFUDC	<u>January</u>	February	<u>March</u>	Net of AFUDC <u>April</u>	<u>May</u>	<u>June</u>	July	<u>August</u>	September	October	November	<u>December</u>	<u>Total</u>
FPN 08-1023		December CWIP int Monthly CWIP Net o		January February March April May June July August September October November December	0	0											0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0
			total Cwip In Service	January February March April May June July August September October November December	6,360,449	0			0 0	0	0	0	(		C		0	0 6,360,449 0 0 0 0 0 0 0 0 0 0
			total in service		6,360,449	0			0 0	0	0	0		0 0	C		0	0,000,440
			FPN 08-1023 Total		0	0	0		0 0	0	0	0	(	0 0	C	0	0 Control	6,360,449 6,360,449

Variance

#### DUQUESNE LIGHT COMPANY

PROJECT.		

se Posted		AELIDO	AFLIDO	Not	December (Dec Ytd)				Net of AFUDC									
	<u>Total</u>	AFUDC <u>Debt</u>	AFUDC Equity	Net CWIP	Inc AFUDC	January	February	March	April	May	June	July	August	September	October	November	December	Total
736	Universal SS-In:	st 138KV Li																
cember 2021 balance	0	0	0	0	0													
nuary				0		0												
oruary				0			0											
rch				0				(	0									
fil				0					0									
y				0						0								
ne				0							0							
У				0								0						
gust				0									0	)				
otember				0										0				
tober				0											0			
vember				0												0		
cember	0	0	0	0													0	
Final	0	0	0	0														
L0622	Plum SS Install	138kv line																
cember 2021 balance	879,167		0.00	879,167	879,167													879,
uary	C			0		0												
ruary	Č			0			0											
ch	_			0			_		0									
il				0					0									
 y				0					· ·	0								
ne				0						·	0							
<i>(</i>				0							ŭ	0						
just				0								Ū		0				
otember				0										0				
ober				0										0	0	1		
vember				0											U	0		
cember				0												U	0	
cember	879,167	0.00	0.00	879,167													U	
	·			•														
S1804	Plum SS Install																	
ember 2021 balance	628,410	0.00	0.00	628,410	628,410													628
uary				0		0												
ruary				0			0											
ch				0					0									
l				0		1			0									
				0						0								
				0							0							
				0								0						
ust				0										0				
tember				0										0				
ober				0											0	)		
ember				0		1										0		1
				0	I	l										U	0	.l
ember																		

#### FUNDING PROJECT NUMBER 08-1024 PLUM NOTE PROJECT POSTPONED CREDIT, DTEP IN DECEMBER 2011 December AFUDC AFUDC Net (Dec Ytd) Net of AFUDC Total Debt CWIP Inc AFUDC Equity January <u>February</u> March April May <u>June</u> July August October November December Total December 2021 balance 2,546,151 0.00 0.00 2,546,151 2,546,151 2,546,151 0 January 0 February 0 0 0 March 0 0 0 0 April 0 May 0 0 0 June July 0 0 0 August 0 0 September 0 0 October 0 0 November 0 December 0.00 0.00 2,546,151 2,546,151 Total Afudc Debifudc Equit Net Cwip Total all work orders 4,053,728 4,053,728 Allowable Dec 2005 AFUDC 0.00 0.00 0 Total allowable basis Control FPN 05-1024 December CWIP including AFUDC Monthly CWIP Net of AFUDC 4,053,728 4,053,728 0 January February 0 0 March 0 April May June 0 July 0 August 0 0 September 0 0 October 0 0 November 0 0 December 0 FPN 05-1023 Total 4,053,728 4,053,728 0 January 0 0 February 0 0 0 March April 0 May June 0 July August 0 September October 0 November 0 December 0 Toal in Service 0 0 4,053,728 0 0 0 0 0 0 0 Total FPN 0 0 0 0 0 4,053,728 Control 4,053,728 Variance

DUQUESNE LIGHT COMPANY

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

Closed Posted	<u>Total</u>	AFUDC <u>Debt</u>	AFUDC <u>Equity</u>	Net <u>CWIP</u>	December (Dec Ytd Inc AFUDC	January	February	March	Net of AFUDC April	<u>May</u>	<u>June</u>	<u>July</u>	<u>August</u>	September	<u>October</u>	November	December	<u>Total</u>
S1003 December 2021 balance January February March April May June July August September October November December Final	1,306,023	a Auto Tfmr and Inst	,	0 1,306,023 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	1,306,023	0	0	(	0	0	0	0	0	0	0	0	0	1,306,023 0 0 0 0 0 0 0 0 0 0 0 0
Total all work orders Allowable Dec 2005 AFUDC Total allowable basis	<b>Total</b> 1,306,023	AFUDC Debt  0 0		Net CWIP 0 1,306,023 0 0 1,306,023														
FPN 05-1006		December CWIP inclu Monthly CWIP Net of	Iding AFUDC AFUDC	January February March April May June July August September October December		0	0	(	)									0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0
					1,306,023	0	0	(	0	0	0	0	0	0	0	0	0	1,306,023
				January February March April May June July August September October November December	1,500,025			(	0	0	0	0	0	0	0			0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0
			Total In service		0	0	0	(		0	0	0	0		0			1,306,023
		F	FPN 05-1006 Tota	I	0	0	0	(	0	0	0	0	0	0	0	0	0 Control	1,306,023 1,306,023 0

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

L0686			AFUDC	AFUDC	Net	(Dec Ytd)													
L0686										Net of AFUDO									
L0686		<u>Total</u>	<u>Debt</u>	<u>Equity</u>	<u>CWIP</u>	Inc AFUDC	<u>January</u>	<u>February</u>	<u>March</u>	<u>April</u>	<u>May</u>	<u>June</u>	<u>July</u>	<u>August</u>	<u>September</u>	October	November	<u>December</u>	<u>Total</u>
		Reconductor Ph																	
lam.cam.	December 31, 2021	2,844,817.05	-	-	2,844,817.05	2,844,817.05	0												2,844,817
January February					-		0	0											ارا
March					-			U	(	,									١
April					-				,	,									١
May		-			-					0	0								١
June					_						O	Ċ							١
July		_			_									0					ŏ
August		_			_									•	0				ا آ
September		_			_										0				ŏ
October					_										ŭ	0			ŏ
November					_												0		ı ö
December		_			_													0	ı o
	Final	2,844,817.05	-	-	2,844,817.05														, 1
																			, ,
L0714		Reconductor Ph	nillips Valley	Z82 Phase 2															, ,
December 2021	1 balance	2,958,436.00	-	-	2,958,436.00	2,958,436.00													2,958,436
January					-		0												0
February					-			0											0
March					-				(	)									0
April					-					0									0
May					-						0								0
June					-							0		_					0
July					-									0	_				0
August					-										0				0
September					-										0				0
October					-											Ü	_		0
November					-												0		0
December	Final	0.050.400.00			2.050.420.00													0	ı o
	Final	2,958,436.00	-	-	2,958,436.00														, ,

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

					December															
	T-4-1	AFUDC	AFUDC	Net	(Dec Ytd)		F.1			of AFUDC		L	1.4.		0 1 1	0.4.1	Manager	D	T. (.)	7
	<u>Total</u> Total	Debt Afude Debt	Equity Afudc Equity	CWIP y Net Cwip	Inc AFUDC	<u>January</u>	February	Marc	<u>cn</u>	<u>April</u>	<u>May</u>	<u>June</u>	<u>July</u>	<u>August</u>	<u>September</u>	<u>October</u>	November	<u>December</u>	<u>Total</u>	
Total all work orders	5,803,253.05			5,803,253.05																
Allowable Dec 2005 AFUDC	0,000,200.00	-	-	-																
Total allowable basis			Control	5,803,253.05																
FPN 06-0026			CWIP includi		-														0	
		Monthly CV	VIP Net of AF			0													0	
				January February		U		)											0	1
				March				,	0										0	
				April					-	0									0	,
				May							0								0	
				June															0	
				July															0	
				August September															0	
				October															0	
				November															0	
				December															0	
			Cwip total		_	0		)	0	0	0	0	0	(	0 0	0	0	0	0	
			Owip total					,	Ü	Ū	·	·	·	`		•	•	·		
					5,803,253.05														5,803,253	
				January															0	
				February															0	
				March April						0									0	
				May						U	0								1 0	,
				June							ŭ	0							0	,
				July									0						0	
				August										(					0	
				September											0	_			0	
				October												0			0	
				November December													0	0	0	, l
			In service to		5,803,253.05	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	5,803,253	
			TOTALLET		3,003,233.03	U	,	,	U	U	U	U	U	,	, 0	U		Control	5,803,253	

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

Eliminate Phillips SS

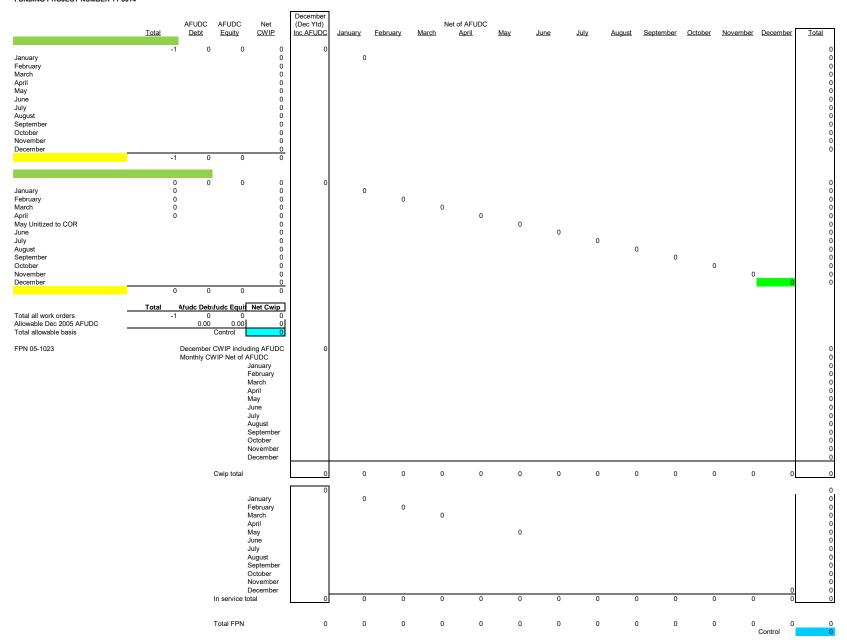
		<u>Total</u>	AFUDC <u>Debt</u>	AFUDC Equity	Net CWIP	December (Dec Ytd) Inc AFUDC	<u>January</u>	<u>February</u>	March	Net of AFUDC April	<u>May</u>	<u>June</u>	<u>July</u>	<u>August</u>	September	October	November	December	<u>Total</u>
S2125 Phillips	SS Eliminate Transmis																		
	December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

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

Eliminate Phillips SS

Total all work orders Allowable Dec 2005 AFUDC Total allowable basis	Total   AFUDC   AFUDC   Net	December (Dec Ytd) Inc AFUDC	<u>January</u>	<u>February</u>	<u>March</u>	Net of AFUDC <u>April</u>	<u>May</u>	<u>June</u>	<u>July</u>	<u>August</u>	September	<u>October</u>	November	<u>December</u>	<u>Total</u>
FPN 10-0017	December CWIP including AFUDC Monthly CWIP Net of AFUDC January February March April May June July August September October November December	0													0 0 0 0 0 0 0 0 0 0 0
	Cwip total	0	0	0	0	0	0	0	0	(	0	0	0	0	0
	January February March April May June July August September October November December	0	0	0	0		0	0	0	(	0 0	0	0	0 0	0 0 0 0 0 0 0 0 0 0 0 0
	Total FPN	0	0	0	0	0	0	0	0	(	0	0		0 Control	0

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



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

Α	CWIP to date At December 31, 2022	(0)	
В	Plant in Service to Date At December 31, 2022	155,913,693	
C1	CWIP without AFUDC	Monthly Actual	Cumulative
	December 31 2022 January February March April May June July August September October November December 31, 2023	(0) 0 0 0 0 0 0 0 0	(0) (0) (0) (0) (0) (0) (0) (0) (0) (0)
C2	Plant in Service	Monthly Actual	Cumulative
	December 31 2022 January February March April May June July August September October November	155,913,693 0 0 0 0 0 0 0 0 0	155,913,693 155,913,693 155,913,693 155,913,693 155,913,693 155,913,693 155,913,693 155,913,693 155,913,693 155,913,693

155,913,693

December 31, 2023

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

	Beginning	Capital	Transfers	Ending
	Balance	Expenditures	To in service	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	_

#### Duquesne Light Company

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

#### Duquesne Light Company

Project Complete																
							(C2)									
						RTE	P 2023 Placed in ser	vice								
FPN Project													Total	Total		
													In Service	CWIP &		
Brady Alternative Phase 1	January	February	March	April	May	June	July	August	September	October	November	December	To Date	In Service	Control	Variance
10-0013 Trans Capacity FORBES	-	-	-	-	-	-	-	-	-	-	-	-	24,942,135.85	24,942,135.85	24,942,135.85	-
10-0015 Trans Capacity HPFF PIPE CABLE SYS	-	-	-	-	_	-	-	-	-	-	-	_	45,938,204.19	45,938,204.19	45,938,204.19	-
Brady Alternative Phase 2																
10-0034 Brady Alternative 2A	-	-	-	-	-	-	-	-	-	-	-	-	19,395,282.97	19,395,282.97	19,395,282.97	
11-0014 Brady alternative 2B	-	-		-		-	-	-	-	-	-	-	65,638,069.61	65,638,069.56	65,638,069.56	
Total	-	-	-	-	-	-			-	-	-	-	155,913,692.62	155,913,692.57	155,913,692.57	-
Cumulative total	155,913,692.62	155,913,692.62	155,913,692.62	155,913,692.62	155,913,692.62	155,913,692.62	155,913,692.62	155,913,692.62	155,913,692.62	155,913,692.62	155,913,692.62	155,913,692.62	155,913,692.62			
													-	155,913,692.57		

Page 4 of 19

DUQUESNE LIGHT COMPANY FUNDING PROJECT NUMBER 10-0015 Closed posted In service

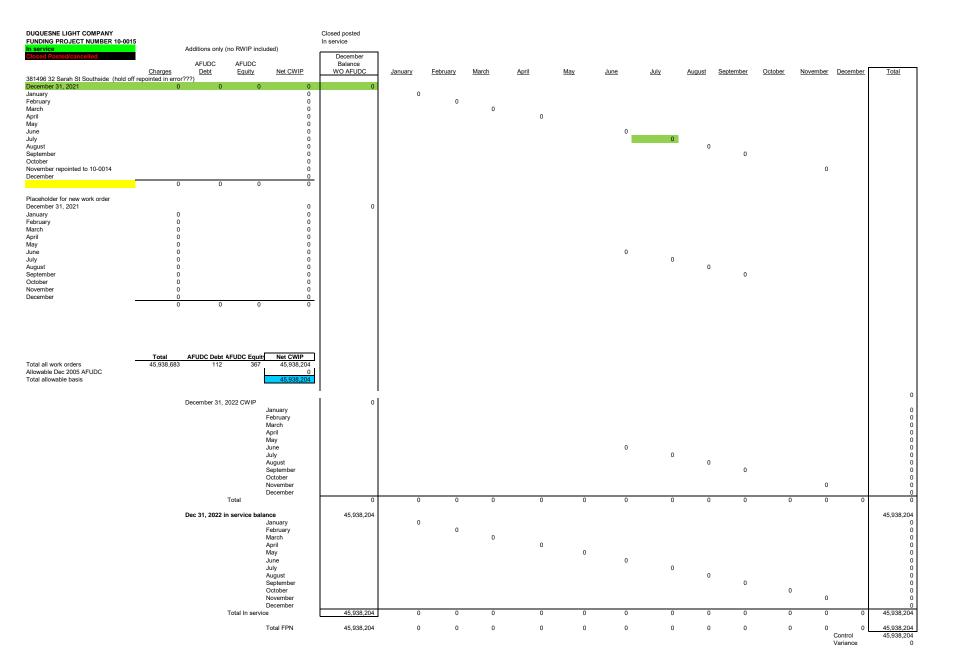
FUNDING PROJECT NUMBER 10-00 In service	015	Additions only (no	PWIP includ	fed)	In service													
Closed Posted/cancelled	· ·			ieu)	December													
			AFUDC		Balance													
L0821	Charges Construct Carson	Debt	Equity	Net CWIP	WO AFUDC	January	February	March	April	May	<u>June</u>	<u>July</u>	August	September	October	November	December	<u>Total</u>
December 31, 2021	8,709,397.25	0.77	0.48	8,709,396	8,709,396													8,709,396
January	2,100,10112	-		-	2,122,222	0												2,. 22,222
February				0			0											
March				0				0										
April May				0					0	0								
June				0						U	0							
July				Ö							· ·	0						
August				0									0					
September				0										0				
October				0											0	0		
November December				0												U	0	
Total	8,709,397	1	0	8,709,396													U	
70141	0,100,001			0,7 00,000														
L0822	Construct Forbes	s-Oakland Z48 lin	ne															
December 31, 2021	8,758,104	0	0	8,758,104	8,758,104													8,758,104
January				0		0												
February				0			0	0										
March April				0				U	0									
May				0					0	0								
June				Ö						-	0							
July				0								0						
August				0									0	_				
September October				0										0	0			
November				0											U	0		
December				0												· ·	0	
Total	8,758,104	0	0	8,758,104														
L0823	Construct Brunot 19 663 451	t Island -Forbes 2	Z46	10,000,454	40,000,454													40,000,454
December 31, 2021 January	19,663,451	0	0	19,663,451 0	19,663,451	0												19,663,451
February				0		0	0											
March				0			· ·	0										
April				0					0									
May				0						0								
June				0							0	_						
July				0								0						
August September				0									0	0				
October				0										U	0			
November				Ö											Ü	0		
December				0													0	
total	19,663,451	0	0	19,663,451														
S2069																		
S2069 December 31, 2021	BI SS P1 New Bre	eakers ckt no. 66	201	(1)	(1)													(1)
January	(1)	U	U	0	(1)	0												(1)
February				0			0											
March				0				0										1
April				0					0									1
May				0						0	•							1
June				0							0	0						1
July August				0								U	0					
September				0									U	0				1
October				0										-	0			1
November				0												0		1
December				0													0	1
total	(1)	0	0	(1)														
S2070	BI Forbes ckt no.	66201 -P4																
December 31, 2021	O O	00201-F4	0	0	0													0
January	•			0		0												
February				0			0											
March				0				0										1
April				0					0									
May				0						0	0							1
June July				0							U	0						
August				0								U	0					
September				Ö									ŭ	0				
October				0											0			
November				0												0		1
December	^	0		0													0	
Total	0	0	0	0	Į į	l .												1

DUQUESNE LIGHT COMPANY Closed posted **FUNDING PROJECT NUMBER 10-0015** In service Additions only (no RWIP included) December AFUDC AFUDC Balance Charges Debt Equity Net CWIP WO AFUDC January February March April May June July September October November December Total August 1,589,480 January February March 0 April May June July August 0 September October November December S2116 J&L Southside SS Elim 69kv & up HPFF 1,839,368 December 31, 2021 1.839.368.18 January 0 February March
April
May
June
July
August
September 0 October November December 1,839,368 1,839,368 (0) December January February March April May June July August September October November 3,772,924 January February March April May June July August September October November December 3,772,924 3,772,924 December 31, 2021 February March April May June July August 0

October November December 868,517

669,888

DUQUESNE LIGHT COMPANY FUNDING PROJECT NUMBER 10-0015 In service		Additions only	(no RWIP inclu	uded)	Closed posted In service													
Closed Posted/Cancelled	Charges	AFUDC <u>Debt</u>	AFUDC Equity	Net CWIP	December Balance WO AFUDC	January	February	March	<u>April</u>	<u>May</u>	<u>June</u>	July	August S	September	October	November	December	<u>Total</u>
Bookle Bl Rown Station Install oil plant December 31, 2021 January February March April May June July August	service 0	(0)	0	(O) 0 0 0 0 0 0	(0)	0	0	0	0	0	0	0	0					
September October November repointed to 10-0014 December Final	0			0 0 0 0 (0)									v	0	0	0	0	
S2591 B. I. SS upgrade Station T equip.  December 31, 2021  January	Date as comple 2,976	ete in June did 0		2,975 0	2,975													
February March April May June July				0 0 0 0							0	0						
August September October November December	2,976	0	1	0 0 0 0 0 2,975									0	0	0	0	0	
S2592 Carson SS upgrade Station T equ December 31, 2021	ipment 64,102	(0)	. 0	64,102	64,102													
January February March April May June	04,102	(0)	U	0 0 0 0 0	04,102	0	0	0	0	0	0	0						
July August September October November December	64,102	(0)	0	0 0 0 0 0 0 0								0	0	0	0	0	0	
L0912 Z-86 added UG cable and Splice December 31, 2021		-	-	0	0													
January February March April May June July August September October				0 0 0 0 0 0 0		0	0	0	0	0	0	0	0	0	0			
November December Total	0	0	0	0 0												0	0	



DUQUESNE LIGHT COMPANY FUNDING PROJECT NUMBER 10-00	13			Code Final In service	December	¬												
	Total	AFUDC <u>Debt</u>	AFUDC <u>Equity</u>	Net CWI	Cwip	January	<u>February</u>	<u>March</u>	<u>April</u>	May	Net of AFUI	DC July	August	September	October	November	December	<u>Total</u>
December 2021 balance January February March April May June July August September October November December Final	24,942,134 24,942,134 0		0 Report total G L total	0 24,942 24,942 24,942 24,942	0 0 0 0 0 0 0 0 0 0 0 0 0 0	-	-	-	-		-	-	-	-				24,942,134.33 
Place holder for future work January February March April May June July August September October November December (Verified) Total	0		0	0		-			-	-	-	-	-	-	-	-	-	
Place holder for future work January February March April May June July August September October November December (Verified Sept) Total	0		0	0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0		-	-	·	-	-	-	-	-		-	
Place holder for future work January February March April May June July August September October November December (Verified) Total	0		0	0	0 0 0 0 0 0 0 0 0 0 0	-	-	-	-	-	·	-	-	-	-	-		-

DUQUESNE LIGHT COMPANY FUNDING PROJECT NUMBER 10-00	13			Code Final In service	December	1												
	Total	AFUDC <u>Debt</u>	AFUDC Equity	Net CWIP	Cwip <u>WO AFUDC</u>	<u>January</u>	February	March	<u>April</u>	<u>May</u>	Net of AFU June	July	August	September	October	November	December	<u>Total</u>
Total all work orders Allowable Dec 2005 AFUDC Total allowable basis FPN 10-0013 Feb 2011 Variance	Total 24,942,134 \$17,328,982.05 7,613,152	AFUDC Debt  0 0 December T.T.D. CV Monthly CWIP Net of	WIP including AFUE	0 24,942,134 0 0 0 24,942,134	0													
			Total CWIP	January February March April May June July August September October November December	24,942,136 24,942,136	-	-	-	-	-	-	-	-	-	-	-	-	24,942,135.85

24,942,136

FPN 10-0013 Total

24,942,135.85 24,942,136

Control Variance

# DUQUESNE LIGHT COMPANY FUNDING PROJECT NUMBER 10-0034

QUESNE LIGHT COMPANY IDING PROJECT NUMBER 10-0034				Code														
	<u>Total</u>	AFUDC <u>Debt</u>	AFUDC Equity	In service  Net CWIP	December Cwip WO AFUDC	January	February	March	<u>April</u>	<u>May</u>	Net of AFU	JDC July	August	September	October	November	December	Total
792 relocate Guy Pole in Southside S		DEBL	Equity	NOT OWN	WO AI ODO	<u>bandary</u>	Cordary	Wildion	<u>гърш</u>	iviay	dunc	outy	rugust	ОСРІСІПЬСТ	October	NOVERIBEI	December	Total
December 31, 2021	0	0	0	0	0	0												
uary ruary				0		0	0											
ch				0				0										
				0					0	0								
				0						U	0							
				0								0						
ust ember				0										0 0				
ber				0										U	0			
ember				0												0		
ember total	0	0	0	0 0	-												0	
	U	U	U	U														
9 Relocate Z-86 (under Parkway) December 31, 2021	615,265	(0)	(1)	615,266	615,266													615
ary	,	(-)	( )	0		0												
uary :h				0			0	0										
"				0				U	0									
				0						0								
				0							0	0						
st				0								U		0				
ember				0										0				
ber mber				0											0	0		
ember				0	_											Ü	0	
total	615,265	(0)	(1)	615,266														
Relocate z-48 Underground																		
December 31, 2021 ary	2,021,493	(0)	(0)	2,021,494	2,021,494	0												2,021
uary				0		Ü	0											
า				0				0										
				0					0	0								
				ő						Ü	0							
				0								0		_				
ember				0										0 0				
ber				0										· ·	0			
mber				0												0	0	
mber total	2,021,493	(0)	(0)		<b>=</b>												U	
1 Construct Oakland Z-47																		
December 31, 2021	9,653,116	0	(0)	9,653,116	9,653,116													9,653
ary uary	0			0		0	0											
nary h	1,560			0 1,560			U	1,560										1
•	1,000			0				1,000	0									·
				0	1 1					0								
				0							0	0						
t				0	1 1							,		0				
mber				0	1 1									0	_			
er nber				0	1 1										0	0		
mber mber				0	1 1											U	0	
	9,654,677		(0)	9,654,677														

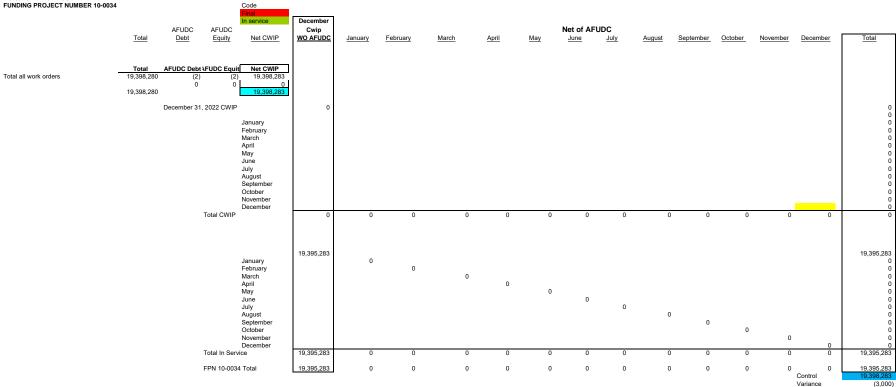
## DUQUESNE LIGHT COMPANY FUNDING PROJECT NUMBER 10-0034

DUQUESNE LIGHT COMPANY FUNDING PROJECT NUMBER 10-0034				Code														
ONDING PROJECT NUMBER 10-0034	•			Final In service	December													
		AFUDC	AFUDC		Cwip						Net of AFU							
	Total	Debt	Equity	Net CWIP	WO AFUDC	January	February	March	<u>April</u>	May	June	July	August	September	October	November	December	<u>T</u>
L0853 Reconductor Z86 (overhd)																		
December 31, 2021 anuary	1,471,107	(0)	(0)	0	)	0												
ebruary				0			0											
arch oril				0				0	0									
lay				ő	5				ū	0								
une				0	)						0	_						
uly ugust				0								0		0				
eptember				0	)									0				
ctober				0											0	_		
ovember ecember				0												0	0	
total	1,471,107	(0)	(0)														Ü	
	•																	
2340 Construct Carson Oakland Z-47 December 31, 2021	1,511,045	(1)	(0)	1,511,046	1,511,046													
anuary	1,511,045	(1)	(0)	0 1,511,046		0												
ebruary	0			0	)		0											
arch pril	0			0	;			0	0									
lay				0					U	0								
une	0			0	)						0							
uly ugust	0			0								0		0				
ugust eptember	0			0										0				
ctober	5			ō	)									·	0			
lovember				0												0	0	
ecember total	1,511,045	(1)	(0)	) 1,511,046	<del>-</del>												U	
		,	(-,	1,515,414														
2341 J&L SouthsideSS Upgrade z-47 December 31, 2021	% Z86	1	(0)	(4,368) 1,455,535	3) 5 1,455,535													
anuary December 31, 2021	1,400,000		(0)	1,455,535		0												
ebruary				0			0											
March April				0				0	0									
lay				0	<u> </u>				0	0								
une				0							0							
uly .ugust				0	3							0		0				
eptember				0									,	0				
October				0											0			
November December				0												0	0	
total	1,455,535	1	(0)														Ü	
2343 Carson SS upgrade Z47 and Z77 December 31, 2021		(0)	(0)	2,664,497	2,664,497													
nuary	, , , , , ,		(0)	0	)	0												
ebruary				0			0											
arch pril				0	;			0	0									
lay				0	)				<u> </u>	0								
une uly				0	:						0	0						
ugust				0								U		0				
eptember				0	)									0				
october				0											0	^		
ovember ecember				0												0	0	
total	2,664,496	(0)	(0)														Ť	
2344 Forbes SS Upgrade Z86 cancell	lod																	
December 31, 2021	4,661	. 0	. 0	4,661	4,661													
inuary	.,			0	)	0												
ebruary arch				0	:		0											
arch oril				0				0	0									
ay				0	)				J	0								
ine				0	)						0							
uly ugust				0	;							0		0				
aguar.				0	)								,	0				
eptember				0	)										0			
october																		1
September October November				0												0	^	
October	4,661	0	0	0	)											U	0	

## DUQUESNE LIGHT COMPANY FUNDING PROJECT NUMBER 10-0034

DUQUESNE LIGHT COMPANY FUNDING PROJECT NUMBER 10-0034	<u>Total</u>	AFUDC <u>Debt</u>	AFUDC Equity	Code Final In service  Net CWIP	December Cwip WO AFUDC	<u>January</u>	<u>February</u>	<u>March</u>	<u>April</u>	<u>May</u>	Net of AFUDC June July	<u>August</u>	September	October	November	<u>December</u>	<u>Tota</u>
2345 Dravosburg SS Upgrade Z71 Prote December 31, 2021 anuary abruary arch oril ay une uly uly sptember ctober ovember Verified November 31, 2012	0 0	0	0	0 0 0 0 0 0 0 0 0 0	0	0	0	0	0	0	0 0	(	0	0	0	0	
unuary sbruary arch stril ay ine ily ugust sptember scober ovember ecember (Verified) Total	0	0	0	0 0 0 0 0 0 0 0 0		0	0	0	0	0	0 0	C	0	0	0	0	
nuary bruary trich ril ry ne y gust plember tober vember cember (Verified) Total	0	0	0	0 0 0 0 0 0 0 0 0 0	0	0	0	0	0	0	0 0	C	0	0	0	0	
ecember 2021 Balance anuary betruary larch pril larch pril lary une upust eptember ctober ovember ecember (Verified) Total	0	0	0	0 0 0 0 0 0 0 0 0	0	0	0	0	0	0	0 0	(	0	0	0	0	

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



DUQUESNE LIGHT COMPANY
FUNDING PROJECT NUMBER 11-0014

Closed posted

FUNDING PROJECT NUMBER 11-0014					In service													
In service		Additions only (no	o RWIP includ	ded)		n												
Closed Posted/cancelled		AFUDC	AFUDC		December Balance													
	Charges	Debt	Equity	Net CWIP	WO AFUDC	January	February	March	<u>April</u>	May	June	July	August	September	October	November	December	Total
L0855 Construct BI-Carson 302 UG Phase 1						•	•			-		-	-					
December 31, 2021	2,071,714		- 1	0 2,071,714	2,071,714													2,071,714 0
January February	0			0		0	0											0
March	0			0			•	0										0
April	0			0				ŭ	0									0
May	ō			ō						0								0
June	0			0							0							0
July	0			0								0						0
August	0			0									0					0
September				0										0				0
October November				0											0	0		0
December				0												U	0	0
Total	2,071,714	0		0 2,071,714													o o	0
	_,,	-																
L0857 Construct BI-Carson 302 UG Phase 2		In Service June																
December 31, 2021	10,604,695			1 10,604,694	10,604,694	_												10,604,694
January	0			0		0												0
February March	0			0			0	0										0
April	0			0				U	0									0
May	0			0					3	0								0
June	0			0						ŭ	0							0
July	ő			ő							ŭ	0						Ö
August	0			0									0					0
September				0										0				0
October				0											0			0
November				0												0	_	0
December	10,604,695	0		1 10,604,694													0	0
Total	10,604,695	U		1 10,604,694														
L0858 Construct BI-Carson 302 UG Phase 3		In Service June	15, 2018															
December 31, 2021	5,303,603	0	(1	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 June	0			0						0	0							0
July July	0			0							U	0						0
August	0			0								U	0					n
September	Ü			0									· ·	0				0
October				Ö										Ü	0			Ö
November				0												0		0
December	= 000 000			0													0	0
Total	5,303,603	0	(1	0) 5,303,603		l												
L0859 Construct BI-Carson 302 UG Phase 4		In Service Nov 2	2015			l												
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 June	0			0						0	0							0
July July	0			0							U	0						0
August	0			0								J	0					0
September	Ü			0									· ·	0				0
October				Ō										-	0			0
November				0												0		0
December		0		0													0	0
Total	1,610,380	0		0 1,610,380														
L0860 Construct BI-Carson 302 UG Phase 5		In Sonder Iver	15 2049															
L0860 Construct BI-Carson 302 UG Phase 5 December 31, 2021	32,538,073	In Service June	15, 2018	0 32,538,073	32,538,073													32,538,073
January	32,336,073		,	0 32,536,073	32,330,073	0												02,000,073
February	0			0		ı	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 October				0										0	0			0
November				0											U	0		0
December				0												U	0	0
Total	32,538,073	0		0 32,538,073													Ü	
	,,	· ·		,,		•												ņ.

Closed posted

FUNDING PROJECT NUMBER 11-0014					In service
In service		Additions only (	no RWIP include	ed)	
Closed Posted/cancelled					Dece
		AFUDC	AFUDC		Bala
	Charges	Debt	Equity	Net CWIP	WO A

In service		Additions only (no F	RWIP included	1)	December													
Closed Posted/Cancened	Charges	AFUDC <u>Debt</u>	AFUDC Equity	Net CWIP	Balance WO AFUDC	January	February	March	<u>April</u>	May	June	July	August	September	October	November	December	Total
L0861 Reconfigure Z88		In Service June 15	. 2018															
December 31, 2021	1,479,595	0	0	1,479,595	1,479,595													1,479,595
January February	0			0		0	0											0
March	0			0			· ·	0										0
April	0			0					0									0
May	0			0						0								0
June July	0			0							0	0						0
August	0			ő								·	0					0
September				0										0				0
October November				0											0	0		0
December				0												U	0	0
Total	1,479,595	0	0	1,479,595														
L0883 Construct BI-Carson 302 OVHD		In Service June 15	, 2018	440.005														110.005
December 31, 2021 January	149,065 0		0	149,065 0	149,065	0												149,065
February	0			0		Ü	0											0
March	0			0				0										0
April May	0			0					0	0								0
June	0			0						Ü	0							0
July	0			0							-	0						0
August	0			0									0					0
September October	0			0										0	0			0
November				ő												0		ō
December				0													0	0
Total	149,065	0	0	149,065														
L0937 Recon Z-71		In Service May 201	18															
December 31, 2021	2,113,455	0	0	2,113,455	2,113,455													2,113,455
January February	0			0		0	0											0
March	0			0			U	0										0
April	0			0					0									0
May	0			0						0								0
June July	0			0							0	0						0
August	0			ő								·	0					ő
September				0										0				0
October November				0											0	0		0
December				0												U	0	0
Total	2,113,455	0	0	2,113,455														
S2411 BI SS install 345kv Breaker #334		Service June 15, 201		4 440 007	4 440 007													
December 31, 2021 January	1,418,307 0		0	1,418,307 0	1,418,307	0												1,418,307
February	0			ŏ		Ü	0											0
March	0			0				0										0
April May	0			0					0	0								0
June	0			0						U	0							0
July	0			0								0						0
August	0			0									0	0				0
September October				0										U	0			0
November				Ö												0		0
December Total	1,418,307	0	0	1,418,307													0	0
	1,410,307			1,410,307														
S2412 Tecumsa Pump upgrade equipt December 31, 2021	1,009,804	In Service Septem 0	ber 28, 2018 0	1,009,804	1,009,804													1,009,804
January	1,009,004		U	1,009,604	1,009,004	0												1,009,604
February	0			0			0											0
March	0			0				0										0
April May	0			0					0	0								0
June	0			0						•	0							0
July	0			0								0						0
August September	0			0									0	0				0
October				0										U	0			0
November				0											,	0		0
December	4 000 001	•		0													0	0
Total	1,009,804	0	0	1,009,804														
					1												II	"

Closed posted

DUQUESNE LIGHT COMPANY FUNDING PROJECT NUMBER 11-0014 In service		Additions only (ne	o RWIP include	ed)	Closed posted In service													
Closed Posted/cancelled	Charges	AFUDC Debt	AFUDC Equity	Net CWIP	December Balance WO AFUDC	<u>January</u>	February	March	<u>April</u>	May	June	<u>July</u>	August	September	October	November	December	<u>Total</u>
S2413 CarsonSS upgrade Equipment		In Service June	<u>15, 2018</u>		ı													
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 November				0											0	0		0
																U		0
December Total	6,772,587	0	0	0 6,772,587	-													U
S2415 Arsenal SS Upgrade Ckt 307 equip		In Service Apr 2	2015															
December 31, 2021	157,274	0	0	157,274	157,274													157,274
January	0			0		0												0
February	0			0	1		0											0
March	0			0	1			0										0
April	0			0					0									0
May	0			0						0								0
June	0			0	1						0							0
July	0			0	1							0						0
August	0			0	1								0					0
September				0	1									0				0
October				0	1										0			0
November				0	1											0		0
December				0	.												0	0
Total	157,274	0	0	157,274														
S2416 Dravosburg Swyd upgrade Z71		In Service Apr 2	<u> 2015</u>															
December 31, 2021	352,001	0	0		352,001													352,001
January	0			0		0												0
February	0			0	1		0	_										0
March	0			0	1			0	_									0
April	0			0	1				0									0
May	0			0						0								0
June	0			0	1						0							0
July	0			0	1							0						0
August	0			0	1								0					0
September				0	1									0	_			0
October				0	1										0			0
November				0	1											0	_	0
December Total	352,001	0	0	352,001	÷ [												0	0
				352,001														
S2417 Bettis SS Upgrade Z-88 protection December 31, 2021	32,072	In Service Apr 2	<b>2015</b>	32,072	32,072													0 32,072
January	32,072	U	U	32,072	32,072	0												32,072
January February	0			0		0	0											0
March	0			0	1		U	0										0
April	0			0	1			U	0									0
May	0			0	1				U	0								0
June	0			0						U	0							0
July	0			0							3	0						0
August	0			0								3	0					0
September	0			0									U	0				0
October				0										· ·	0			ő
November				0												0		0
December				0	1											U	0	٦
Total	32,072	0	0		•												3	
L0879 Construct BI-Carson 302 UG phase	2 CANCELLED																	
December 31, 2021	2 CANCELLED 0	0	0	0	0													
January	0			0		0												
February	ő			Ö		ľ	0											
March	0			0			_	0										
April	0			0				-	0									
May	Ō			Ō					-									
June	0			0							0							
July	0			0	1							0						
August	0			0	1								0					
September	ő			Ö	1								٠	0				
October	0			0										_	0			
November	0			0	1										_	0		
December	0			0													0	
Cancelled	0	0	0	0	1													
						•												

L0962 Reconfigure Arse December 31, 2021 January

February

February
March
April
May
June
July
August
September

October November December

January February March

April
May
June
July
August
September
October

November December

January

January
February
March
April
May
June
July
August
September
October
November

S3309 Tecumseh
December 31, 2021
January
February
March
April
May
June
July
August
September
October
November

November December

December 31, 2021

Closed posted

46,429

(0)

(0)

**FUNDING PROJECT NUMBER 11-0014** 

69

S3215 Carson SS-Install Access Road December 31, 2021

	Additions only (n	o RWIP includ	ed)	In service
Charges	AFUDC Debt	AFUDC Equity	Net CWIP	December Balance WO AFUDC
In Se	ervice June 15, 2	<u>:018</u>	46.429	46.42
40,423	U		40,423	70,72

(0)

(0)

(0)

S3309 Tecumseh SS - Station Security Removed to be repointed in APRIL 2018

Removed to be repointed in APRIL 2018

0

46,429

er DC	<u>January</u>	February	<u>March</u>	<u>April</u>	<u>May</u>	<u>June</u>	<u>July</u>	August	September	October	November	<u>December</u>	<u>Total</u>
6,429	0	0	0	0	0	0	0	0	(0)	0	0	0	0 46,429 0 0 0 0 0 0 0 0 0 0 0 0
(0)	0	0	0	0	0	0	0	0	0	0	0	0	
0	0	0	0	0	0	0	0	0	0	0	0	0	0 0 0 0 0 0 0 0 0 0
0	0	0	0	0	0	0	0	0	0	0	0	0	0 0 0 0 0 0 0 0 0

DUQUESNE LIGHT COMPANY Closed posted **FUNDING PROJECT NUMBER 11-0014** In service Additions only (no RWIP included) December AFUDC AFUDC Balance Charges Debt Equity Net CWIP WO AFUDC January February March May June July September October November December Total April August Placeholder for new work order December 31, 2021 0 January February March April May June July August 0 0 September October November Placeholder for new work order December 31, 2021 (20,982) January February March April May June July 0 August September 0 October November December (20,982) Total AFUDC Debt AFUDC Equity Net CWIP Total all work orders Allowable Dec 2005 AFUDC Total allowable basis 65,659,053 65,638,070 (0) (0) January February March April May June July August September October November December Total 0 (0) 0 0 0 0 0 0 (0) Dec 31 in service balance 65,638,070 65,638,070 January 0 0 February March \*Update formula to include any new projects "in service" April May June July August September October November 65,638,070 December Total In service 2022 65,638,070 Total FPN 65,638,070 0 0 65,638,070 65,638,070 (0) Control

Variance

## 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

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

## Duquesne Light Company Cumulative Summary of 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	

18-0037 BV Deactivation Transmission Project								2023 Spend							
	Total Project 2022	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	2023 YTD Spend	Total Project 2023
L1410 : Elrama-Wilson Z-11-Rearr, and Estab CWIP Balance w AFUDC AFUDC Debt AFUDC Equity Inservice 6/2020 CP 10/2021	6,622,282 (2) 0													0 0 0	6,622,713 (2) 0
L1411 : Eirama-Wilson Z-17-Recon & Estab CWIP Balance w AFUDC AFUDC Debt AFUDC Equity Inservice 6/2020 Transfer from 766433	6,269,236 0 0													0 0 0	6,273,122 0 0
L1412 : Dravosburg-Eirama Z-75-Rec. & Estab CWIP Balance w AFUDC AFUDC Debt AFUDC Equity Inservice 12/2020 Completed	8,948,465 0 0													0 0 0	
L1413 : Dravosburg-West Mifflin Z-73-Recond CWIP Balance w AFUDC AFUDC Debt AFUDC Equily Open	48,209 0 0													0 0 0	48,209 0 0
L1415 : Elrama-Mitchell Z-111-Rec.&Establis CWIP Balance w AFUDC AFUDC Debt AFUDC Debt AFUDC Equily Inservice 6/2020 Completed	475,928 0 0		(0)											(0) 0 0	0
S3786 : Etrama SS-New Substation CWIP Balance w AFUDC AFUDC Debt AFUDC Equity Open	105,348 0 0													0 0 0	110,860 0 0
S3787 : Etrama SS-Establish Wilson Z-11 CWIP Balance w AFUDC AFUDC Debt AFUDC Equity Open	0 0 0													0 0 0	
S3789 : Elrama SS-Establish Wilson Z-17 CWIP Balance w AFUDC AFUDC Debt AFUDC Equity Open	0 0 0													0 0 0	933 0 0
S3792 : Elrama SS-Est-Rte 51 2-12 (AP Tie) CWIP Balance w AFUDC AFUDC Debt AFUDC Equity Open	0 0 0													0 0 0 0	0 0 0
S3794 : Dravosburg SS-Establish Elrama Z-75 CWIP Balance w AFUDC AFUDC Debt AFUDC Equity Open	83,643 0 0													0 0 0	92,483 0 0
S3795 : Dravosburg SS-Upgrade Elwyn Z-70 CWIP Balance w AFUDC AFUDC Debt AFUDC Equity Transfer to 767734	30,040 0 0													0 0 0 0	25,156 0 0

18-0037 BV Deactivation Transmission Project	Г							2023 Spend							
	Total Project 2022	Jan	Feb	Mar	Apr	Мау	Jun	Jul	Aug	Sep	Oct	Nov	Dec	2023 YTD Spend	Total Project 2023
S3796 : W. Mifflin SS-USS Irwin Works 2-94 CWIP Balance w AFUDC AFUDC Debt AFUDC Equity Open	4,299 0 0	0	(1)						0					(1) 0 0 0	4,042 0 0
S3797: Wison Substation-Eirama Z-11 CWIP Balance w AFUDC AFUDC Debt AFUDC Equity Open	246 0 0													0 0 0	246 0 0
S3798: Wison Substation-Elrama Z-17 CWIP Balance w AFUDC AFUDC bt AFUDC Equity Open	0 0 0													0 0 0	0 0 0
766433: Eirama - Wilson Z-17 Reconductor (L CWIP Balance w AFUDC AFUDC Debt AFUDC Equily Transfer to L1411	124,777 (0) 0	0												0 0 0	117,414 (0) 0
766437: Dravosburg-Eirama Z-75 Reconductor CWIP Balance w AFUDC AFUDC Debt AFUDC Equity Inservice 6/2020 Completed	(30,412) 0 0													0 0 0	(30,412) 0 0
767731: Dravosburg SS-EIrama Z75 Breaker CWIP Balance w AFUDC AFUDC Debt AFUDC Equily Cancelled	(0) 0 0													0 0 0	(0) 0 0
767734: Dravosburg SS-Elwyn Z70 Breaker CWIP Balance w AFUDC AFUDC Debt AFUDC Equily Inservice 4/2021 CP 9/2021	814,732 0 0													0 0 0	814,732 0 0
767743: West Mifflin SS USS Irvin Works Z- CWIP Balance w AFUDC AFUDC Debt AFUDC Equily Inservice 10/2021	546,275 0 0								(0)			85		85 0 0	683,677 0 0
767820: Eirama - Wilson Z11 Reconductor (L CWIP Balance w AFUDC AFUDC Debt AFUDC Equily Transfer to L1410	(3,961) 0 0													0 0 0	(10,034) 0 0
767822: Eirama-Wilson Z-17 CWIP Balance w AFUDC AFUDC Debt AFUDC Equily Inservice 8/2020	5,657 0 0													0 0 0	5,533 0 0
767828: Eirama-DEEP T-Punchlist-Z-11 CWIP Balance w AFUDC AFUDC Debt AFUDC Equity Inservice 10/2020	69,799 0 0													0 0 0	110,147 0 0
767837: Eirama SS-New SS Eirama CWIP Balance w AFUDC AFUDC Debt AFUDC Equity Inservice 8/2020 CP	0 0 0													0 0 0	0 0 0

18-0037 BV Deactivation Transmission Project									2023 Spend							
		Total Project 2022	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	2023 YTD Spend	Total Project 2023
779340: Dravosburg-Wilson Z-13, Z-73 CWIP Balance w AFUDC AFUDC Debt AFUDC Equity Cancelled		0 0 0													0 0 0	0 0 0
788594: Dravosburg SS-Logans Ferry Z78 CWIP Balance w AFUDC AFUDC Debt AFUDC Equilty Inservice 12/2020		557,399 0 0					(1,434)								(1,434) 0 0 0	571,200 0 0
800288: Settings Changes, Z-70 Brkr Replace CWIP Balance w AFUDC AFUDC Debt AFUDC Equity transfer to 767734		0 0 0													0 0 0 0	0 0 0
2018 CWIP Balance w AFUDC AFUDC Debt AFUDC Equity 2018 CWIP Balance wo AFUDC 2018 Inservice	178,133 361 704 177,068															
2019 CWIP Balance w AFUDC AFUDC Debt AFUDC Equity 2019 CWIP Balance wo AFUDC 2019 Inservice	10,503,669 361 703 10,502,605															
2020 CWIP Balance w AFUDC AFUDC Debt AFUDC Equity 2020 CWIP Balance wo AFUDC 2020 Inservice	15,951,024 (723) (1,406) 15,953,153 22,565,722															
2021 CWIP Balance w AFUDC AFUDC Debt AFUDC Equity 2021 CWIP Balance wo AFUDC 2021 Inservice	22,978,369 (2) 0 22,978,371 0															
2022 CWIP Balance w AFUDC AFUDC Debt AFUDC Equity 2022 CWIP Balance wo AFUDC 2022 Inservice		24,671,963 (2) 0 24,671,965													0 0 0	24,865,217 (2) 0 24,865,219
Total Beaver Valley Deactivation Transmission Pro 2023 GWIP Balance w AFUDC AFUDC Debt AFUDC Equity 2023 GWIP Balance wo AFUDC 2023 Inservice	ject		0 0 0	(1) 0 0 (1)	0 0 0	0 0 0	(1,434) 0 0 (1,434)	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	85 0 0 85	0 0 0	0	(2,701) 0 0 (2,701)
Carve Out: PJM Project 83015.2 (WO's 766433, 767822, L 2022 CWIP Balance w AFUDC AFUDC Debt AFUDC Equity 2022 CWIP Balance wo AFUDC 2022 Inservice	1411, S3789)	1,056,276 (19) (38) 1,056,333	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0	1,056,276 (19) (38) 1,056,333

18-0037 BV Deactivation Transmission Project

18-0037 BV Deactivation Transmission Project								2023 Inservice							П	
	Total Project Inservice 2022	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	2023 YTD Inservice		Total Project service 2023
L1410 : Elrama-Wilson Z-11-Rearr. and Estab CWIP Balance w AFUDC AFUDC Debt AFUDC Equity Inservice 6/2020 CP 10/2021	6,571,421														0	6,571,421
L1411 : Eirama-Wilson Z-17-Recon & Estab CWIP Balance w AFUDC AFUDC Debt AFUDC Equity Inservice 6/2020 Transfer from 766433	5,333,055														0	5,333,055
L1412: Dravosburg-Elrama Z-75-Rec.&Estab CWIP Balance w AFUDC AFUDC Debt AFUDC Equity Inservice 1/2/2020 Completed	8,798,644														0	8,798,644
L1413 : Dravosburg-West Mifflin Z-73-Recond CWIP Balance w AFUDC AFUDC Debt AFUDC Equily Open	0														0	0
1.1415 : Eirama-Mitchell Z-1.11-Rec.&Establis CWIP Balance w AFUDC AFUDC Debt AFUDC Equity Inservice 6/2020 Completed	428,648			(1)											(1)	428,647
S3786 : Elrama SS-New Substation CWIP Balance w AFUDC AFUDC Debt AFUDC Equity Open	0			(1)						0					(1)	(1)
S3787 : Eirama SS-Establish Wilson Z-11 CWIP Balance w AFUDC AFUDC Debt AFUDC Equity Open	0			(2)						Ü					0	0
S3789 : Elrama SS-Establish Wilson Z-17 CWIP Balance w AFUDC AFUDC Debt AFUDC Equity Open	0														0	0
S3792 : Elrama SS-Est.Rte 51 Z-12 (AP Tie) CWIP Balance w AFUDC AFUDC Debt AFUDC Equity Open	0														0	0
S3794 : Dravosburg SS-Establish Elrama Z-75 CWIP Balance w AFUDC AFUDC Debt AFUDC Equity Open	(44)	1													0	(44)
S3795 : Dravosburg SS-Upgrade Elwyn Z-70 CWIP Balance w AFUDC AFUDC Debt AFUDC Equity Transfer to 767734	0														0	0

18-0037 BV Deactivation Transmission Project

18-0037 BV Deactivation Transmission Project								2023 Inservice							I
	Total Project Inservice 2022	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	2023 YTD Inservice	Total Project Inservice 2023
S3796 : W. Mifflin SS-USS Irwin Works Z-94 CWIP Balance w AFUDC AFUDC Debt AFUDC Equity Open	1													0	1
S3797: Wison Substation-Elrama Z-11 CWIP Balance w AFUDC															
AFUDC Debt AFUDC Equity Open	0													0	
S3798: Wison Substation-Elrama Z-17	Ü													·	Ü
CWIP Balance w AFUDC AFUDC Debt AFUDC Equity															
Open 766433: Elrama - Wilson Z-17 Reconductor (L	0													0	0
CWIP Balance w AFUDC AFUDC Debt AFUDC Equity															
Transfer to L1411  766437: Dravosburg-Elrama Z-75 Reconductor	(0)													0	(0)
CWIP Balance w AFUDC AFUDC Debt AFUDC Equity															
Inservice 6/2020 Completed 767731: Dravosburg SS-Elrama Z75 Breaker	0													0	0
CWIP Balance w AFUDC AFUDC Debt AFUDC Equity															
Cancelled 767734: Dravosburg SS-Elwyn Z70 Breaker	0													0	0
CWIP Balance w AFUDC AFUDC Debt AFUDC Equity															
Inservice 4/2021 CP 9/2021 767743: West Mifflin SS USS Irvin Works Z-	814,732													0	814,732
CWIP Balance w AFUDC AFUDC Debt AFUDC Equity															
Inservice 10/2021 767820: Elrama - Wilson Z11 Reconductor (L	525,486									(0)			76	76	525,562
CWIP Balance w AFUDC AFUDC Debt AFUDC Equity															
Transfer to L1410  767822: Elrama-Wilson Z-17	(0)													0	(0)
CWIP Balance w AFUDC AFUDC Debt															
AFUDC Equity Inservice 8/2020	5,657													0	5,657
767828: Elrama-DEEP T-Punchlist-Z-11 CWIP Balance w AFUDC AFUDC Debt															
AFUDC Equity Inservice 10/2020	58,373													0	58,373
767837: Elrama SS-New SS Elrama CWIP Balance w AFUDC AFUDC Debt															
AFUDC Equity Inservice 8/2020 CP	0													0	0

18-0037 BV Deactivation Transmission Project

10 0007 BY Beachtailon Transmission Troject		2023 Inservice											1		
	Total Project Inservice 2022	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	2023 YTD Inservice	Total Project Inservice 2023
779340: Dravosburg-Wilson Z-13, Z-73 CWIP Balance w AFUDC AFUDC Debt AFUDC Equity Cancelled	0													C	0
788594: Dravosburg SS-Logans Ferry Z78 CWIP Balance w AFUDC															
AFUDC Debt AFUDC Equity Inservice 12/2020	503,401						(1,434)							(1,434	) 501,967
800288: Settings Changes, Z-70 Brkr Replace CWIP Balance w AFUDC															
AFUDC Debt AFUDC Equity transfer to 767734	0													C	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 Equily 2020 CWIP Balance wo AFUDC 2020 Unservice															
2021 CWIP Balance w AFUDC AFUDC Debt AFUDC Equity 2021 CWIP Balance wo AFUDC 2021 Inservice															
2022 CWIP Balance w AFUDC AFUDC Debt AFUDC Equity 2022 CWIP Balance wo AFUDC 2022 Inservice	23,039,375													(1,360	) 23,038,014
Total Beaver Valley Deactivation Transmission Proje 2023 CWIP Balance w AFUDC AFUDC Debt AFUDC Equity															
2023 CWIP Balance wo AFUDC 2023 Inservice			0	(2)	0	0	(1,434)	0	0	0	0	0	76	0 (1,360	) 23,038,014
Carve Out: PJM Project B3015.2 (WO's 766433, 767822, L1/ 2022 CWIP Balance w AFUDC AFUDC Debt AFUDC Equity															
2022 CWIP Balance wo AFUDC 2022 Inservice	5,338,712		0	0	0	0	0	0	0	0	0	0	0	0 0	5,338,712

### **Duquesne Light Company**

CWIP to date

## Cumulative Summary of 2023 "Other" Transmission Projects by Month Summary of 2023 Transmission Plant Balances by Month

A	CWIP to date	547 504		547.504
CWIP	De At December 31, 2022	517,534		517,534
В	Plant in Service to Date			
ь	At December 31, 2022	8,297,049		
	At December 31, 2022	0,297,049		
C1	CWIP without AFUDC (1)	Monthly Actual	Cumulative	
01	Ovvii William 7 ii ODO (1)	Worlding / total	Camalativo	
	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	
Decem	ib 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	

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

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

	Beginning	Capital	Transfers	Ending
	Balance	Expenditures	To in service	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	Transfers		Ending
	Balance	From CWIP	Retirements	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" Transmiss Project Manager: Ben Dwulit	sion Projects by Month							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 Z-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
															0
															0
L1434 : Elrama Trm.Line-DravWilson Z-72	0														0
CWIP Balance w AFUDC	(5,935)													0	(5,935)
AFUDC Debt	0													0	0
AFUDC Equity	0													0	(0)
Open	0													0	0
															0
1448 : USS Clairt-Piney Fork Z16-Line Wor	0													0	0
lecember 31, 2023	0													0	(0)
AFUDC Debt	0													0	0
NFUDC Equity	0													0	(0)
	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
AFUDC Equity															(0)
Open															0
															ō
3972 : West Mifflin SS-EstabZ-13 Bkr.#84															0
WIP Balance w AFUDC	11,306		(571)											(571)	
FUDC Debt															0
FUDC Equity															0
nservice 12/2020															0
															0
ecember 31, 2023															0
WIP Balance w AFUDC	(153,388)		(119,316)						58,243					(61,073)	142,986
FUDC Debt															0
UDC Equity															0
															0
pen															0
1974: West Mifflin SS-Est.TieBkr 1&Protec															0
WIP Balance w AFUDC	(13,946)		9,164						(7,085)					2,079	13,946
UDC Debt															0
UDC Equity															0
pen															0
															n
75: West Mifflin SS-Est.TieBkr 2&Protec															0
/IP Balance w AFUDC															
UDC Debt															
															0
UDC Equity															0
en															0
															0
976 : Wilson SS-Est Bus Tie Bkr1 & Prot															0
/IP Balance w AFUDC															n
UDC Debt															n
FUDC Equity															0
pen															0
															0

DUQUESNE LIGHT COMPANY Cumulative Summary of 2023 "Other" Transmissi	on Projects by Month														
Project Manager: Ben Dwulit	on Projects by Month							2023 Spend						<del>-</del> <del>-</del>	
S3978 : Dravosburg SS-Upd Wilson Z72 Prot CWIP Balance w AFUDC AFUDC Debt AFUDC Equity Open	Total 2022 Spend	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total 2023 Spend	Total Project Spend 0 0 0 0 0
S3979: Dravosburg SS-Upd Wilson Z73 Prot CWIP Balance w AFUDC AFUDC Debi AFUDC Equity Inservice 12/2020															0 110,623 0 0
S3980:: Dravosburg SS-Upd West Mifflin Z79 Prot CWIP Balance w AFUDC AFUDC Debit AFUDC Equity In service 2/2021	(173,907)													0	0 140,705 0 0
S3981:: Dravosburg SS-Upd West Mifflin Z79 Prot CWIP Balance w AFUDC AFUDC Debi AFUDC Equity Open	(89,409)								(91,581)					(91,581)	0 81,566 0 0
S3982 : West Mifflin SS-Upg Dravosburg Z-73 CWIP Balance w AFUDC AFUDC Debt AFUDC Equity Inservice 12/2020	32,572		(31,063)											(31,063)	0 145,434 0 0
S3983 : West Mifflin SS-Upg Dravosburg Z-74 CWIP Balance w AFUDC AFUDC Debt AFUDC Equity Inservice 12/2020	(45,779)		82,796											82,796	0 356,980 0 0
S3984 : Wilson SS Upgrade West Mifflin Z-13 Protec CWIP Balance w AFUDC AFUDC Debt AFUDC Equity Open	36,112		0			(970)								(970)	0 (970) 0 0
S3985 : Wilson SS Upgrade West Mifflin Z-14 Protec CWIP Balance w AFUDC AFUDC Debt AFUDC Equity Open															0 0 0 0
S3986 : USSX Clairton CST Upgr Z-16 Protec CWIP Balance w AFUDC AFUDC Debt AFUDC Equity Open															0
S4053 : Dravosburg SS Z-87 Breaker CT's CWIP Balance w AFUDC AFUDC Debt AFUDC Equity Transfer fo 767742															0

DUQUESNE LIGHT COMPANY Cumulative Summary of 2023 "Other" Transmis	ssion Projects by Month							0000 0000 1						_	
Project Manager: Ben Dwulit	Total 2022 Spend	Jan	Feb	Mar	Apr	May	Jun	2023 Spend Jul	Aug	Sep	Oct	Nov	Dec	Total 2023 Spend	Total Project Spend
767737: Dravosburg SS-West Mifflin Z-73 CWIP Balance w AFUDC AFUDC Debt AFUDC Equity Inservice 12/2020	(1)		res	ma	Ар	may	Juli	301	Aug	Зер	oa	NOV	Dec	O	0
767739: Dravosburg SS-West Mifflin Z74 CWIP Balance w AFUDC AFUDC Debt AFUDC Equity Inservice 2/2021	173,875													0	0
767740 : Dravosbursburg SS-#1,#2,#3,#4 138 CWIP Balance w AFUDC AFUDC Debt AFUDC Equity Inservice 11/2021	83,750								91,581					91,581	0 614,302 0 0
767742 : Dravosbur - 287 Breaker CT's CWIP Balance w AFUDC AFUDC Debt AFUDC Equity Inservice 10/2019 CP															0 0 186,482 0 0 0
767746: West Mifflin SS-Wilson Z-13 CWIP Balance w AFUDC AFUDC Debt AFUDC Equity Inservice 12/2020	9,278					(889)								(889)	0
767748: West Mifflin SS-Wilson Z-14 CWIP Balance w AFUDC AFUDC Debt AFUDC Equity Inservice 10/2021	230,238		61,073						(58,243)					2,830	0
767749: West Mifflin SS Install #3 CWIP Balance w AFUDC AFUDC Debt AFUDC Equity Cancelled transferred to 767749															0 (0) 0 0
767750: West Mifflin SS-Drawosburg Z-73 CWIP Balance w AFUDC AFUDC Debt AFUDC Equity Inservice 12/2020															0 72,533 0 0 0
767751: West Mifflin SS Dravosburg Breaker CWIP Balance w AFUDC AFUDC Debt AFUDC Equity Inservice 2/2021	2,042									1,049				1,049	0 0 234,265 0 0 0
767756: West Mifflin SS-Establish #3 bus CWIP Balance w AFUDC AFUDC Debt AFUDC Equity Open	11,899		(1,976)						7,085				(3	2) 5,107	0
767838: Eirama SS-New SS DEEP CWIP Balance w AFUDC AFUDC Debt. AFUDC Equity Cancelled transferred to 794186															0 (0) 0 0

DUQUESNE LIGHT COMPANY Cumulative Summary of 2023 "Other" Transmission	n Projects by Month														
Project Manager: Ben Dwulit								2023 Spend						-	
794186: Eirama SS New SS DEEP CWIP Balance w AFUDC AFUDC Debt AFUDC Equity Inservice 8/2020	Total 2022 Spend	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total 2023 Spend	Total Project Spend 0 0 0 0 0
875838: Dravosburg Z73 CWIP Balance w AFUDC AFUDC Debt AFUDC Equity Open	9,393													0	0 0
875837: Dravosburg Z74 CWIP Balance w AFUDC AFUDC Debt AFUDC Equity Open															0 0 73,150 0 0
893668: Pilanning Transmission Capital CWIP Balance w AFUDC AFUDC Debt AFUDC Equity Open	73,378 1,313 2,845 0													0 0 0	0
2018 CWIP Balance w AFUDC AFUDC Debt AFUDC Equity 2018 CWIP Balance wo AFUDC 2018 Inservice															0
2019 CWIP Balance w AFUDC AFUDC Debt AFUDC Equity 2019 CWIP Balance wo AFUDC 2019 Inservice															0
2020 CWIP Balance w AFUDC AFUDC Debt AFUDC Equity 2020 CWIP Balance wo AFUDC 2020 Inservice															0
2021 CWIP Balance w AFUDC AFUDC Debt AFUDC Equity 2021 CWIP Balance wo AFUDC 2021 Inservice															0 0 0 0 0
Total 19-0037 Drawosburg-Eirama Expansion Projection 2022 CVIP Balance w AFUDC AFUDC Detail Color Equity 2022 CVIP Balance wo AFUDC 2022 https://doi.org/10.1007/pii/service	191,481 1,313 2,845 187,323	0 0 0	107 0 0 107	0 0 0	0 0 0	(1,859) 0 0 (1,859)	0 0 0	0 0 0	(0) 0 0 (0)	1,049 0 0 1,049	0 0 0	0 0 0	(2) 0 0 (2)	0	0 0 0 3,672,059 0 0 3,672,059 0
Carve Out: PJM Project 83012.2 (WO's 794186, \$3970) 2022 CWIP Balance w AFUDC AFUDC Debt AFUDC Equity 2022 CWIP Balance wo AFUDC	(O) O O (O)	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0		0 (0)

Cumulative Summary of 2023 "Other" Transmission Pro															
Project Manager: Ren Dwulit	2022 YTD						2023 1	nservice							
	Inservice	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	2023 YTD Inservice	Total Project Inservice
L1414 : Dravosburg-West Mifflin Z-73-Recond															
CWIP Balance w AFUDC															
CWIP December 31, 2022															
AFUDC Equity															
Open	0													0	0
speni	· ·													v	ū
L1434 : Elrama Trm.Line-DravWilson Z-72															
CWIP Balance w AFUDC															
AFUDC Debt															
AFUDC Equity															
Open	0					(5,935)								(5,935)	(5,935)
L1448 : USS Clairt-Piney Fork Z16-Line Wor															
December 31, 2023															
AFUDC Debt															
AFUDC Equity															
Open	0													0	0
Plant in service December 31, 2022															
CWIP Balance w AFUDC															
FUDC Debt															
UDC Equity															
oen equity	(0)													0	(0)
	(U)													0	(0)
53972 : West Mifflin SS-EstabZ-13 Bkr.#84															
CWIP Balance w AFUDC															
FUDC Debt															
FUDC Equity															
nservice 12/2020	33,084		(571)											(571)	276,395
December 31, 2023															
CWIP Balance w AFUDC															
AFUDC Debt															
UDC Equity															
pen	61,073		(119,316)						58,243					(61,073)	0
			, ,,,											(= 1,= -)	
S3974 : West Mifflin SS-Est.TieBkr 1&Protec															
WIP Balance w AFUDC															
UDC Debt															
FUDC Equity															
pen	(2,079)		9,164						(7,085)					2,079	0
53975: West Mifflin SS-Est.TieBkr 2&Protec															
WIP Balance w AFUDC															
DC Debt															
OC Equity															
en	0													0	0
53976 : Wilson SS-Est Bus Tie Bkr1 & Prot															
CWIP Balance w AFUDC															
FUDC Debt															
DC Equity	0													0	0

Cumulative Summary of 2023 "Other" Transmission F Project Manager: Ben Dwulit							2023	Inservice						1	
	2022 YTD Inservice	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	2023 YTD Inservice	Total Project Inservice
S3978 : Dravosburg SS-Upd Wilson Z72 Prot	iliservice	Jan	reb	mai	Арі	may	Juli	Jui	Aug	Зер	OCI	NOV	Dec	2023 I I D III Sel VICE	Total Project Iliservice
CWIP Balance w AFUDC															
AFUDC Debt															
AFUDC Equity															
Open	0													0	0
S3979 : Dravosburg SS-Upd Wilson Z73 Prot															
CWIP Balance w AFUDC															
AFUDC Debt															
AFUDC Equity															
Inservice 12/2020	(0)													0	111,696
S3980:: Dravosburg SS-Upd West Mifflin Z79 Prot															
CWIP Balance w AFUDC															
AFUDC Debt															
AFUDC Equity															
In service 2/2021	(140,705)													0	0
S3981:: Dravosburg SS-Upd West Mifflin Z79 Prot CWIP Balance w AFUDC															
AFUDC Debt															
AFUDC Equity															
Open	91,581								(91,581)					(91,581)	0
									(= 1,== -)					(= ,,== -)	
S3982: West Mifflin SS-Upg Dravosburg Z-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 Z-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 Z-13 Protec															
CWIP Balance w AFUDC															
AFUDC Debt															
AFUDC Equity Open	36,112													0	36,112
	30,112													0	30,112
S3985 : Wilson SS Upgrade West Mifflin Z-14 Protec CWIP Balance w AFUDC															
AFUDC Debt															
AFUDC Equity															
Open	0													0	0
S3986 : USSX Clairton CST Upgr Z-16 Protec															
CWIP Balance w AFUDC															
AFUDC Debt AFUDC Equity															
Open Open	0													0	0
	0													U	0
S4053 : Dravosburg SS Z-87 Breaker CT's															
CWIP Balance w AFUDC															
AFUDC Debt AFUDC Equity															
APODC Equity Transfer to 787742	0													0	0

DUQUESNE LIGHT COMPANY Cumulative Summary of 2023 "Other" Transmission F	Pr <u>c</u>													_	
Project Manager: Ben Dwulit	2022 YTD							Inservice						J	
767737: Dravosburg SS-West Miffin Z-73 CWIP Balance w AFUDC AFUDC Debt AFUDC Equity Inservice 12/2020	Inservice	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	2023 YTD Inservice	Total Project Inservice
767739: Dravosburg SS-West Mifflin 274 CWIP Balance w AFUDC AFUDC Debt AFUDC Equity Inservice 2/2021	140,676													0	192,095
767740: Dravosbursburg 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	15,901								91,301					91,001	680,209
Inservice 10/2019 CP 767746: West Milflin SS-Wilson Z-13 CWIP Balance w AFUDC AFUDC Debt	0													0	55,576
AFUDC Equity Inservice 12/2020 767748: West Mifflin SS-Wilson Z-14 CWIP Bilsance w AFUDC AFUDC Debt	9,293					(889)								(889)	455,721
AFUDC Equity Inservice 10/2021 767749: West Mifflin SS Install #3 CWIP Bildance w AFUDC AFUDC Debt	215,854		61,073						(58,243)					2,830	504,063
AFUDC Equity Cancelled transferred to 767749 767750: West Mifflin SS-Dravosburg 2-73 CWIP Balance w AFUDC	0													0	0
AFUDC Debt AFUDC Equity Inservice 12/2020 767751: West Mifflin SS Dravosburg Breaker	0													0	72,533
76/73: West Millin SS Dravisioning 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: Elrama SS-New SS DEEP CWIP Balance w AFUDC AFUDC Debt AFUDC Equity															
Cancelled transferred to 794186	0													0	0

UQUESNE LIGHT COMPANY															
umulative Summary of 2023 "Other" Transmission Pr roject Manager: Ben Dwulit							2023 Ins	ervice						]	
	2022 YTD Inservice	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	2023 YTD Inservice	Total Project Inservice
186: Elrama SS New SS DEEP IP Balance w AFUDC IDC Debt															
JDC Equity rvice 8/2020	(90,673)													0	0
836: Dravosburg Z73 IP Balance w AFUDC JDC Debt JDC Equity															
	0							67,600						67,600	67,600
37: Dravosburg Z74 P Balance w AFUDC DC Debt DC Equity															
1	0							73,150						73,150	73,150
666: Planning Transmission Capital IP Balance w AFUDC JDC Debt JDC Equity															
n	0									123,112				123,112	123,112
18 CWIP Balance w AFUDC 'UDC Debt 'UDC Equily 18 CWIP Balance wo AFUDC 18 Inservice															
9 CWIP Balance w AFUDC UDC Debt UDC Equity 9 CWIP Balance wo AFUDC 9 Inservice															
) CWIP Balance w AFUDC DC Debt DC Equity ) CWIP Balance wo AFUDC Inservice															
I CWIP Balance w AFUDC IDC Debt IDC Equity I CWIP Balance wo AFUDC I Inservice															
stal 19-0037 Dravosburg-Eirama Expansion Project 22 CWIP Balance w AFUDC UDC Debt UDC Equity 22 CWIP Balance wo AFUDC															
2 CWIP Balance Wo AP ODC 2 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
e Out: PJM Project B3012.2 (WO's 794186, S3970) CWIP Balance w AFUDC DC Debt DC Equity															
2 CWIP Balance wo AFUDC 2 Inservice	(90,673)	0	0	0	0	0	0	0	0	0	0	0	0	0	(0

Cumulative Summary of 2023 "Other" Transmission Projects by Month

Cumulative Summary of 2023 "Other" Transmission Projects by I						2023 Spend	d									
		Total 2022 Spend	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total 2022 Spend	Project Total Spend
L1467 : Oakland-Pant.Hollow-Reconductor																
CWIP Balance w AFUDC	-	(5,766,077)													=	(7,818,169)
CWIP December 31, 2022 AFUDC Equity	-															517,534 0
Inservice	-															-
																-
771783: Oakland SS-Riazzi Re-Conducto																-
CWIP Balance w AFUDC	-	5,766,272													-	11,597,259
AFUDC Debt	-															-
AFUDC Equity Inservice	-															
inservice	-	-													=	
TBD																-
December 31, 2023	-															-
AFUDC Debt AFUDC Equity	-															-
Inservice	-															
110011100																
	\$ -															-
	\$ -															-
	\$ - \$ -															-
	\$ - \$ -															
2010 Iliscivice	7															-
	\$ 22,636															22,636
	\$ -															517,534
	\$ -															0
2019 CWIP Balance wo AFUDC 2019 Inservice	22,635.98															(494,898)
2010 IIIoGIVIOC																-
December 31, 2023																3,755,119
AFUDC Debt																-
AFUDC Equity 2020 CWIP Balance wo AFUDC																-
2020 Inservice																•
2020 IIIOSI NOS																
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																

Cumulative Summary of 2023 "Other" Transmission Projects by

								2023 In-S	Service						
	Total 2022 Inservice	Jan	Feb	Mar	Anr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total 2023 Inservice	Total Project Inservice
L1467 : Oakland-Pant.Hollow-Reconductor	Total 2022 Iliservice	Jan	ren	IVIAI	Apr	way	Jun	Jui	Aug	Sep	OCI	NOV	Dec	Total 2023 Iliservice	Total Project Inservice
CWIP Balance w AFUDC															
CWIP December 31, 2022															
AFUDC Equity															
Inservice	(4,902,477)													-	-
771783: Oakland SS-Riazzi Re-Conducto															
CWIP Balance w AFUDC															
AFUDC Debt															
AFUDC Equity															
Inservice	4,902,672													-	5,078,395
TBD															
December 31, 2023															
AFUDC Debt															
AFUDC Equity															
Inservice															
Plant in service December 31, 2022															
AFUDC Debt															
AFUDC Equity															
2018 CWIP Balance wo AFUDC															
2018 Inservice															
2019 CWIP Balance w AFUDC															
AFUDC Debt															
AFUDC Equity															
2019 CWIP Balance wo AFUDC															
2019 Inservice															
December 31, 2023															
AFUDC Debt															
AFUDC Equity															
2020 CWIP Balance wo AFUDC															
2020 Inservice															
2021 CWIP Balance w AFUDC															
AFUDC Debt															
AFUDC Equity															
2021 CWIP Balance wo AFUDC															
2021 Inservice															
2022 CWIP Balance w AFUDC															
AFUDC Debt															
AFUDC Debt AFUDC Equity															
2022 CWIP Balance wo AFUDC															
2022 CWIP balance wo APODC 2022 Inservice	195			_		_	_	_			_	_	_		5,078,395
ZOZZ IIISOI VIOC	195		-	-	-	-	-	-	-	-	-	-	-	•	5,076,393

# 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

2022 Inservice

Project Manager: Stephen Dubrey	2023 Spend													
	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	2023 YTD Spend	Total Project 2023
915309 : Install Forced Cooling Equipment at BI														
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														
915310 : Install Forced Cooling Equipment at Watson														
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														
915311 : Install Forced Cooling Equipment at Tecumseh														
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														
915312 : Install crossover cabinet and any other pipe work														
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														
997554 : Install Forced Cooling Equipment at BI														
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														
997555 : Install Forced Cooling Equipment at Watson														
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														
997556 : Install Forced Cooling Equipment at Tecumseh														
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														
Total 21-0041 Transmission Bl-Carson Forced Cooling Project				40.000		007.075	000 400		4 570 054	4 000 000	400.070	(54.440)		44.040.000
2022 CWIP Balance w AFUDC AFUDC 90, 91	(8,159)	30,643	22,302	13,892	22,902	607,675	930,462 16.180	988,902 37,264	1,572,954 47,587	1,222,266 55.686	163,878 58,861	(51,446) 59,031	5,516,271 274,609	11,218,688 274,609
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
ZUZZ UTT. Dalai loc Wo Al UDU	(0,100)	30,043	22,002	10,002	22,002	007,073	017,202	aa 1,000	1,020,007	1,100,000	100,017	(110,777)	3,241,002	10,044,013

21-0041 Transmission BI-Carson 302 Forced Cooling

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

## **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: FERCForm 730 - Annual Report of Transmission

Investment Activity for Duquesne Light Company

Dear Ms. Reese:

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

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

Sincerely,

C. James Davis, Jr.

Enclosure

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

## Appendix A

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

Table 1: Actual and Projected Electric Transmission Capital Spending

	Actual at	Projected Investment (Incremental Investment by								
	December	8								
	31	Years)								
_	2023	2024	2025	2026	2027	2028				
Capital Spending On Electric										
Transmission	\$66,730	\$81,420	\$88,004	\$70,805	\$69,890	\$49,000				
Facilities										
(\$ Thousands) (1)										

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

(1) Transmission facilities are defined to be transmission assets as specified in the Uniform System of Accounts in account numbers 350 through 359 (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).

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

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

Table 2: Project	Detail (1)				
Project	Project Type	Expected	Completion	Is Project	If Project Not
Description	(3)	Project	Status (4)	On	On Schedule,
(2)		Completion		Schedule?	Indicate
		Date		(Y/N)	Reasons For
		(month/year)			Delay (5)
BI Crescent	Upgrade of	5/2027	Under	Y	
<u>Corridor</u>	Existing		Construction		
Rebuild Property of the Rebuild Rebuild					
Upgrade existing					
138 kV corridor					
East End	New Build	06/2028	Pre-	Y	
<b>Substation</b>			Engineering		
<b>Conversion</b>					
Building a new					
138 kV					
substation					
Ridge	New Build	4/2034	Pre-	Y	
<b>Substation</b>			Engineering		
Loop existing 138					
kV line and					
construct a new					
138 kV					
substation					
<b>Watson</b>	New Build	5/2025	Under	Y	
<b>Substation</b>			Construction		
Building a new					
138 kV					
substation					
		03/2024	Under	Y	
Forced Cooling	Existing		Construction		
Implementation					
of a forced					
cooling system to					
increase normal					
ratings of 345 kV					

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				illual Due Dali	J. April 10
Mon-Fayette	Refurbishment/	02/2023	Complete	Y	
Expressway Relocate existing electric facilities for new highway expansion	Replacement				
West Deer SS Build new 138 kV line and construct new substation	New Build		Pre- Engineering	Y	
Cheswick-Plum Reconfiguration Modifications from PJM 2022 RTEP process for reliability	existing		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,

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.

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

# **APPENDIX 5**

# Appendix 5 Duquesne Light Company Formula Reference Changes

Tab:	Line #/Description	<u>Description</u> :	<u>Cell</u> :	Current Instruction/	Correct Instruction/	Reason For Change:
				<u>Reference</u>	<u>Reference</u>	
Appendix A	1	Transmission Wages Expense		p354.21.b	p354-355.21.b	Footnote A
Appendix A Appendix A	2	Total Wages Expense Less A&G Wages Expense		p354.28.b p354.27.b	p354-355.28.b p354-355.27.b	Footnote A Footnote A
Appendix A	52	Transmission O&M		p321.112.b	p320-323.112.b	Footnote A Footnote A
Appendix A	53	Less Account 565		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 Appendix A	85 93	Common Amortization - Electric Only	E143 E161	p356 or p336.11.d p117.63.c	p356 or p336-337.11.d p114-117.63.c	Footnote A Footnote A
Appendix A	93	Amortization of Debt Discount and Expense  Amortization of Loss on Reacquired Debt	E161 E162	p117.63.c 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		p117.66.c	p114-117.66.c	Footnote A
Appendix A	97	Interest on Debt to Associated Companies		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		p112.12.c	p112-113.12.c	Footnote A
Appendix A	107	Less Loss on Reacquired Debt		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 Appendix A	Not Applicable	Note I Note O	C289 C303	266.8.f 257	266-267.8.f	Footnote A
1 - ADIT	Not Applicable 46	Subtotal - p275	B83	p275	256-257 p274-275	Footnote A Footnote A
1 - ADIT	59	Subtotal - p277 (Form 1-F filer: see note 6, below)	B102	p273 p277	p276-277	Footnote A Footnote A
1 - ADIT	Not Applicable	"Note" reference for ADIT-283 Section	B89	NOTE: (Schedule Page 112 Line	NOTE: (Schedule Page 112 -	Footnote A
- 1				No. 64)	113 Line No. 64)	
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 FET 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	262-263.1	Information previously found in Column (i) on Line 4 is now found in Column (l) on Line 2
2 - Other Tax 2 - Other Tax	Line 6 Line 7	FICA PA Users I surrect	D17 D18	p263.i p263.i	262-263.I 262-263.I	Information previously found in Column (i) on Line 5 is now found in Column (i) on Line 3 Information previously found in Column (i) on Line 18 is now found in Column (i) on Line 8
2 - Other Tax 2 - Other Tax	Line 7	PA Unemployment City of Pittsburgh	D19	p263.i	262-263.1	Information previously found in Column (i) on Line 18 is now found in Column (i) on Line 8  Information previously found in Column (i) on Line 34 is now found in Column (i) on Line 12
2 - Other Tax	Line 8 Line 10	Highway Use	D19 D25	p263.i	262-263.I	Line 6 is not utilized in 2022 FF1
2 - Other Tax	Line 11	Excise Tax on Coal		p263.i	262-263.1	Line 7 is not utilized in 2022 FF1
2 - Other Tax	Line 12	PA Gross receipts Tax		p263.i	262-263.1	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	262-263.1	Line 16 is not utilized in 2022 FF1
2 - Other Tax	Line 14	PA Insurance Premiums	D29	p263.i	262-263.1	Line 17 is not utilized in 2022 FF1
2 - Other Tax	Line 15	PA Fuel Use		p263.i	262-263.l	Line 19 is not utilized in 2022 FF1
2 - Other Tax	Line 16	PA Motor Carriers		p263.i	262-263.I	Line 20 is not utilized in 2022 FF1
2 - Other Tax	Line 17	PA Other		p263.i	262-263.I	Information previously found in Column (i) on Line 21 is now found in Column (l) on Line 9
2 - Other Tax	Line 18	WV Franchise		p263.i	262-263.1	Line 26 is not utilized in 2022 FF1
2 - Other Tax	Line 19	WV Income	D34	p263.i	262-263.1	Line 27 is not utilized in 2022 FF1
2 - Other Tax	Line 20	Gross Receipts	D35	p263.i	262-263.1	Line 32 is not utilized in 2022 FF1
2 - Other Tax	Line 23	Total 'Other' Taxes included on p.114.14c		p.114.14c	p.114-117.14c	Footnote A
5 - Cost Support	Plant in Service Worksheet - Form 1 Page #s	"Source" Information for Prior Year and Current Year	D4 and D16; D20 and D32; D36 and D37; D41 and D 42; D 46 and D 58	p204; p205; p206; p207	p204-207	Footnote A
5 - Cost Support	Accumulated Depreciation Worksheet - Form 1 Page #s	"Source" Information for Prior Year and Current Year		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 (Assigned to - Operations and Maintenance).
5 - Cost Support	Electric /Non-electric Cost Support	Net Transmission Lease Payments		p200.4.c	p200-201.4.c	Footnote A
5 - Cost Support	Electric /Non-electric Cost Support	Intangible Amortization		p336.1d&e	p336-337.1d&e	Footnote A
5 - Cost Support	Electric /Non-electric Cost Support	Common Depreciation - Electric Only		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		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

1

# Appendix 5 Duquesne Light Company Formula Reference Changes

Tab:	Line #/Description	<u>Description</u> :	<u>Cell</u> :	Current Instruction/	Correct Instruction/	Reason For Change:
				<u>Reference</u>	<u>Reference</u>	
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		On Page No. 227, Line No. 6 is no longer utilized in the FERC Form 1. As an alternative, a Footnote for Line No. 11 was added referencing the amount that used to be reflected on Line No. 6 (Assigned to - Operations and Maintenance).
5 - Cost Support	Abandoned Transmission Projects	Beginning Balance of Unamortized Transmission Projects	F302	p111.71.c	p110-111.71.c	Footnote A
5 - Cost Support	Abandoned Transmission Projects	Transmission Amortization Expense	F304	p114.10.c	p114-117.10.c	Footnote A

[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

For the 12 months ended 12/31/2024

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

	(1)	(2)	(3)			(4)	(5)	
Line							Allocated	
No.		Source					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)	<del></del>	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 discoun		<del>-</del>	TP		1.0000	=	
6	TOTAL REVENUE CREDITS	(Sum of Lines 2 through 5)	-				-	
7	Prior Period Adjustments	Attachment 11	<del>-</del>	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	- 1	
10	NET ANNUAL TRANSMISSION REVENUE REQUIREMENT	(Line 1 less line 6 plus lines 7,8, and 9					\$ 8,313,784	

For the 12 months ended 12/31/2024

Formula Rate - Non-Levelized

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

	(1)	(2)	(3)			(4)	(5) Transmission
Line		Source	Company Total		Allocator		(Col 3 times Col 4)
No.	RATE BASE: (Note R) 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)	927,590 927,590	W/S GP=		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 10	Distribution General & Intangible	219.26.c for end of year, records for other months Attachment 4, Line 14, Col. (i	439,970	NA W/S		1.0000	439,970
11	TOTAL ACCUM, DEPRECIATION	(Sum of Lines 7 through 10)	439,970	****		1.0000	439,970
12 13	NET PLANT IN SERVICE Production	(line 1 - line 7)					
13	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 24	Account No. 255 (enter negative) Unfunded Reserves (enter negative)	Attachment 4, Line 28, Col. (h) (Note D) Attachment 4, Line 43, Col. (h)	=	NP DA		1.0000 1.0000	-
25	CWIP	Attachment 4, Line 43, Col. (ft) Attachment 4, Line 14, Col. (d) (Note W)	92,101,685	DA 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

#### Rate Formula Template - Attachment H-29A Utilizing FERC Form 1 Data Transource Pennsylvania, LLC Formula Rate - Non-Levelized For the 12 months ended 12/31/2024

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

Rate Formula Template - Attachment H-29A Utilizing FERC Form 1 Data Transource Pennsylvania, LLC Page 4 of 5

(5)

For the 12 months ended 12/31/2024

(4)

(1) (2)

		SUPPORTING CALCULATIONS AND NOTE	S				
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	Alloc	cation	
7	Production	354.20.b	-	=			
8	Transmission	354.21.b	-	1.0000		-	
9	Distribution	354.23.b	-	-		-	W&S Allocator
10	Other	354.24,25,26.b	-	-		-	(\$ / Allocation)
11	Total (W& S Allocator is 1 if lines 7-10 are zero)	( Sum of line 7 - line 10)	=			- =	1.00000 WS
12	RETURN (R)						\$
13				0/			W 1 1
14	r m Di		\$	<u>%</u> 52.0%	Co	ost	Weighted 3,31%
15	Long Term Debt	Attachment 5, (Notes Q & R)	49,500,000	0.0%		6.37% 0.00%	0.00%
16 17	Preferred Stock (112.3.c) Common Stock	Attachment 5, (Notes Q & R) Attachment 5, (Notes Q, R, and T)	45,614,819	48.0%		10.40%	4.99%
18	Total	(Sum of line 15 - line 17)	95,114,819	48.076		10.40%	8.30%
10	iotai	(Sum of fine 13 - fine 17)	93,114,619				0.3070
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)					-

Formula Rate - Non-Levelized Rate Formula Template - Attachment H-29A For the 12 months ended 12/31/2024

Utilizing FERC Form 1 Data Transource Pennsylvania, LLC

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: #v.x (page, line, column)

#### Notes

- 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 resultations.
- 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 (1/1-T) (page 3, line 26). Excess Deferred Income Taxes reduce income tax expense by the amount of the expense multiplied by (1/1-T).

Inputs Required:

Inputs Required:

IT = 21.00% (Federal Income Tax Rate)

IT = 8.49% (State Income Tax Rate or Composite SIT)

IT = 0.0% (percent of federal income tax deductible for state purposes)

IT = 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 determined using the method that the description of the project is obtained. The first full year after non-construction debt is obtained, the cost of debt determined using the method and the project is obtained.

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 refeleted 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 record
- W Recovery of CWIP in rate base must be approved by FERC. Attachment 4 provides a reconciliation of 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

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

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

# 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			RTEP Project Number Or Other		Annual Allocation Factor for	Annual Expense	Project Net	Annual Allocation Factor for	Annual Return
No.	Project Name	PJM Category	Identifier	Project Gross Plant	Expense	Charge	Plant	Return	Charge
								(Page 1 line	(Col. 6 * Col.
				(Note D)	(Page 1 line 11)	(Col. 3 * Col. 4)	(Note E)	16)	7)
la 11	PJM Market Efficie	enc 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 2	Total Schedule 12			87,101,685	0.007	604,637	\$ 87,101,685	0.104	9,034,219
2	Total Schedule 12			67,101,003		004,037	\$ 67,101,003		7,034,217
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								
	A			02 101 605		(20.24)	02 101 (05		0.552.921
- 6	Annual Totals			92,101,685		639,346	92,101,685		9,552,821

Should equal cwip balance

#### Notes

- 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).
- 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 remarked supporting the amount of any amplicable concession or other revenue requirement reduction reflected in this column.

  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/Amort ization 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 &	(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
-	(Note 1)	7)	(Note G)	Return Cor. 0)	12)	(14010 11)	12 Less Col. 13)	(Note 1)	
la 1b	-	9,638,856	-		9,638,856	-	9,638,856	(1,878,382)	7,760,474
2	-	9,638,856		-	9,638,856	-	9,638,856	(1,878,382)	7,760,474
3a 3b	-	553,311	-	-	553,311	-	553,311	-	553,311
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 noint RTO narticination adder) for any Project 9A costs that exceed \$210 million on the date the project in placed into service. A worknamer will be True-Up Adjustment is calculated on the Project 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 Re	eturn					\$	
			Source	\$	%	Cost	Weighted	
3	Long Term Debt	(Notes Q & R from Attachment H-29A)		49,500,000	52.0%	6.37%	3.31%	
4	Preferred Stock	(Notes Q & R from Attachment H-29A)	Cost = Attachment H-29A, page 4, Line	-	0.0%	0.00%	0.00%	
5	Common Stock	(Notes Q, R, & T from Attachment H-29A)	17, Cost plus 100 bp	45,614,819	48.0%	11.40%	5.47%	
6	Total (sum lines 3-5)			95,114,819		-	8.78%	
7	100 Basis Point Incentive Re	turn multiplied by Rate Base (line 1 * line 6)						8,213,268
8	INCOME TAXES							
9	(2)	[T] / (1 - SIT * FIT * p)  = * (1-TEP)		0.2771				
10	CIT=(T/1-T) * (1-(WCLT	$(\Gamma D/R) =$		0.2387				
11	WCLTD = Line 3							
12		given in Attachment H-29A footnote N.		1 2022				
13	1/(1 - T) = (from line 9)	Credit (266.8f) (enter negative)	Attachment H-29A, Page 3, Line 39	1.3833				
	Excess Deferred Income Tax	` /` • /	Attachment H-29A, Page 3, Line 39 Attachment H-29A, Page 3, Line 40	-				
	Tax Effect of Permanent Dif	` 5 /	Attachment H-29A, Page 3, Line 40	_				
	Income Tax Calculation = lin	,	Attachment 11-25/1, 1 age 3, Eme 41				1,960,116	
	ITC adjustment (line 13 * lin			_	NP	1.00	-	
	•	Adjustment (line 13 * line 15)		_	NP	1.00	-	
	Permanent Differences Tax A			_	NP	1.00	_	
21	Total Income Taxes (sum lin	es 17 - 20)	<del>-</del>			_	1,960,116	1,960,116
22	Return and Income Taxes wi	th 100 basis point increase in ROE	(line 7 + line 21)					10,173,384
23	Return (Attach. H-29A, pa	ge 3 line 48 col 5)						7,764,645
24	Income Tax (Attach. H-29)	A, page 3 line 46 col 5)						1,788,176
25	Return and Income Taxes wi	thout 100 basis point increase in ROE	(line 23 + line 24)					9,552,821
26	Incremental Return and Inco	me Taxes for 100 basis point increase in ROE	(line 22 - line 25)					620,562.82
27	Rate Base (line 1)							93,545,656
28	Incremental Return and Inco	me Taxes for 100 basis point increase in ROE div	rided by Rate Base					0.0066

#### 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-U	p Year Revenue	True-Up Year Revenue	Actual True-Up Year				
1	True-Up Year			Requirement	Calculation	Received <sup>1</sup>	Revenue Req.		Annual True-	Up Calculation	
2	2022					\$ 9,087,597	-				
	A		В	C	D	Е	F	G	H	I	J
					% of	Allocation of			True-Up		
			Project #		Total	Revenue	True-Up	Net	Interest	Prior Period	
			Or Other	Net Revenue	Revenue	Received	Net Revenue	Under/(Over)	Income	Adjustment with	Total True-Up
	Project Name	PJM Category	Identifier	Requirement <sup>2</sup>	Requirement	(E, Line 2) x (D)	Requirement <sup>3</sup>	Collection (F)-(E)	(Expense)4	Interest 5	(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 Adjustmen

r Pei	10a Aajustment		
	A		В
	Prior Period Adjustment		Adjustment
	(Note 5)	Source	Amount
	Equity portion of cap structure should have		
1	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.
- 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.

Attachment 4 Rate Base Worksheet Transource Pennsylvania, LLC

	Gross Plai	nt In Service	CWIP	LHFFU	Working	Capital	Accumulate	d Depreciation
Month (a)	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			227.8.c & 227.16.c for end of year, records for other months	year, records for other months	219.25.c for end of year, records for other months	other months
er Prior Year								330,030
	-							307,772
y	-							505,515
								570,725
		906,422						110,070
		- 917,023	91,558,292	-		- 56,396	-	424,607
	-	927,762	91,687,151	-		- 56,396	-	438,712
		938,513	91,786,749	-		- 56,396	-	452,995
		949,379	91,996,593	-		- 56,396	-	467,459
per		960,293	92,188,194	-		- 56,396	-	482,103
		971,086	92,255,375	-		- 56,396	-	496,929
er		981,760	92,330,569	-		- 56,396	-	511,935
er		992,636	97,420,795	-		- 56,396	-	527,119
Average of the 13 Monthly Balances	-	927,590	92,101,685	-	=	56,396	-	439,970
y	(a)  (Note A)  Prior Year  er	(A) (b)  207.58.g for end of year, records for other months  er Prior Year	(Note A)  207.58.g for end of year, records for other months  Prior Year  (Note A)  207.58.g for end of year, records for other months  - 859,199 - 873,148 - 885,539 - 885,539 - 895,916 - 906,422 - 917,023 - 927,762 - 938,513 - 949,379 er - 949,379 er - 949,379 er - 971,086	(Note A)  207.58.g for end of year, records for other months (Note B - page 2, column C er Prior Year  4 Prior Year  (Note A)  207.58.g for end of year, records for other months (Note B - page 2, column C er Prior Year)  4 Prior Year  5 Prior Year  6 Prior Year  7 Prior Year  8 Prior Year  8 Prior Year  9 Prior Year  1 Prior Year  2 Prior Year  3 Prior Year  3 Prior Year  4 Prior Year  5 Prior Year  1 Prior Year  2 Prior Year  2 Prior Year  2 Prior Year  3 Prior Year  4 Prior Year  5 Prior Year  5 Prior Year  6 Prior Year  1 Prior Year  6 Prior Year  6 Prior Year  7 Prior Year  8 Prior Year  8 Prior Year  8 Prior Year  9 Prior Year  1 Prior Year  2 Prior Year  3 Prior Year  4 Prior Year  5 Prior Year  6 Pri	(Note A)  207.58.g for end of year, records for other months or Prior Year  Prior Year  Prior Year  (Note A)  207.58.g for end of year, records for other months or ther months or Prior Year	(Note A)  207.58.g for end of year, records for other months (Note A)  207.58.g for other months (Note B - page 2, column C)  - 859,199  - 885,539  - 91,012,096  - 885,539  - 91,020,693  - 885,539  - 91,020,693  - 91,04,372  - 91,04,373  - 91,986,793  -	(Note A)  207.58.g for end of year, records for other months (Note A)  207.58.g for end of year, records for other months (Note A)  207.58.g for end of year, records for other months (Note B - page 2, column C)  207.58.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 (records for other months)  227.8.c & 227.16.c for end of year, records for other months (page)  227.8.c & 227.16.c for end of year, records for other months (page)  227.8.c & 227.16.c for end of year, records for other months (page)  227.8.c & 227.16.c for end of year, records for other months (page) (pa	(Note A)  207.58.g for end of year, records for other months (Note A)  207.58.g for end of year, records for other months (Note A)  207.58.g for end of year, records for other months (Note B-page 2, column C) (Note A)  207.58.g for end of year, records for other months (Note B-page 2, column C) (Note A)  207.58.g for end of year, records for other months (Note B-page 2, column C) (Note A)  207.58.g for end of year, records for other months (Note B-page 2, column C) (Note A)  207.58.g for end of year, records for other months (Note B-page 2, column C) (Note A)  207.58.g for end of year, records for other months (Note B-page 2, column C) (Note A)  207.58.g for end of year, records for other months (Note B-page 2, column C) (Note A)  207.58.g for end of year, records for other months (Note B-page 2, column C) (Note A)  207.58.g for end of year, records for other months (Note B-page 2, column C) (Note A)  207.58.g for end of year, records for other months (Note B-page 2, column C) (Note A)  207.58.g for end of year, records for other months (Note B-page 2, column C) (Note A)  207.58.g for end of year, records for other months (Note B-page 2, column C) (Note A) (Note A)  207.58.g for end of year, records for other months (Note B-page 2, column C) (Note A) (

#### Adjustments to Rate Base

Line No	Month (a)	Unamortized Regulatory Asset (b)	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) Consistent with 266.8.b &
	(Note A)	Note C	Note D	Att. 4a & Att. 4b	Att. 4a & Att. 4b	Att. 4a & Att. 4b	Att. 4a & Att. 4b	267.8.h
15	December Prior Year	-	- <u>-</u>	-				<del>-</del>
16	January	-	-					-
17	February	-	-					-
18	March	-	-					-
19	April	-	-					-
20	May	-	-					-
21	June	-	-					-
22	July	-	-					-
23	August	_	-					_
24	September	-	-					-
25	October	_	-					_
26	November	_	-					_
27	December	_	<u>.                                    </u>	-				
28	Average of the 13 Monthly Balance	es -	-	-	37,697	2,885	881,608	-

#### Attachment 4 Rate Base Worksheet Transource Pennsylvania, LLC

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

		Total CWIP (a) 216.b for end of year,	from Rate Base (b)	Less: AFUDC Excluded from Rate Base (c)	CWIP Allowed in Rate Base ( d )= (a) - (b) - ( c )					
		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	<b>=</b>				
	Unfunded Reserves (Notes A and F through H) (a)	(b)	(b.i)	(b.ii)	(c)	(d)	(e)	(f)	(g)	(h)
	List of all reserves:		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	percent associated with an offsetting liability on the		Amount Allocated, col. c x col. d x col. e x col. f x col. g
42a	·	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
- 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 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

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

	(A)	(B) Relevant Year	(C) 100%	(D) 100%	(E) 100%	(F)	(G)	(H) Total Included	(1)
Line		Avg. Balance	Non-Transmission	Related to Facilities	Transmission	Plant	Labor	in Ratebase	
No.	Identification	Worksheet 4b	Related	Excluded	Related	Related	Related	(E)+(F)+(G)	Description / Justification
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

	(A)	(B) Relevant Year	(C) 100%	(D) 100%	(E) 100%	(F)	(G)	(H) Total Included	(1)
Line		Avg. Balance	Non-Transmission	Related to Facilities	Transmission	Plant	Labor	in Ratebase	
No.	Identification	Worksheet 4b	Related	Excluded	Related	Related	Related	(E)+(F)+(G)	Description / Justification
	230A NORMALIZED BK VS TAX DEPR	5,519	0	0	0	5,519	0		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
	380J INT EXP CAPITALIZED FOR TAX	(92)	0	0	0	(92)	0		Related to Capitalized Interest Timing Differences
38	960F-XS Exess ADFIT 282.1 - Protected	938	0	0	0	938	0	938	Related to Excess ADIT on Plant Timing Differences
39	960F-XS Exess ADFIT 282.4 - Protected	(938)	0	0	0	(938)	0	(938)	Related to Excess ADIT on Plant Timing Differences
40	960F-XS Exess 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									
	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
	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 ]	07,007	0.0000%	0.0000%	100.0000%	100.0000%	100.0000%		
59	Total Transmission (In 57 * In 58)		0.000070	0.000070	<u>.30.000070</u>	37.697	<u>.50.000070</u>	37.697	
33	Total Hallamason (iii or iii ooj		0	0	U	31,031	U	31,031	

#### III. Account 283 - ADIT - Other

Relevant Version		(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(1)
No.							<b>-</b>			
60 671S REG ASSET-PRE CONSTRUCTION COSTS 13,845) 0 0 1,43,845) 0 0 0 1,3,845   0 0 0 0 1,3,845   0 0 0 0 1,3,845   0 0 0 0 1,3,845   0 0 0 0 1,3,845   0 0 0 0 1,3,845   0 0 0 0 1,3,845   0 0 0 0 1,3,845   0 0 0 0 1,3,845   0 0 0 0 1,3,845   0 0 0 0 1,3,845   0 0 0 0 1,3,845   0 0 0 0 1,3,845   0 0 0 0 0 0 1,3,845   0 0 0 0 0 0 1,3,845   0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0		Identification								Department / Instiffration
8110_DSIT_DSIT_ENTRY - NORMALIZED					Excluded		Relateu	Relateu		
014C-PA NOL-STATE CF-DEF TAX ASSET UT PA				U	0		0	0		
960F-XS EXCESS ADFTI 283-1 WNPROTECTED - 283.1				•	0		0	0	11 276	Polated to OK Excess ADSIT on Deferred State Income Taxes on Utility Operations
980F-XS EXCESS ADFIT 283 - UNPROTECTED - 283.4			11,570	0	0	11,370	0	0	11,370	Related to Fix Excess ADIT on Non Plant Timing Differences
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 Operation	64 DEOF Y	YO EVOCOS ADEIT 202 LINDDOTECTED 202.4	0	0	0	0	0	0		
66 911Q-XS EXCESS DSIT - UNPROTECTED PA 0 0 0 0 0 Related to OK Excess ADSIT on Deferred State Income Taxes on Utility Operating			0	0	0	0	0	0	0	Related to CVC Season ADSIT on Noti-Frant Hilling Differences
68			0	0	0	0	0	0	0	Related to OK Excess ADOLT on Defended State Income Taxes on Unity Operations
68		1-Y2 EXCE22 D211 - ONLYO LECTED LA	U	U	U	U	U	U	U	Related to OK Excess ADSIT on Deterred State Income Taxes on Utility Operations
69										
70										
71										
72										
73										
74										
75										
76										
77										
78										
79										
80 81 82 82 83 83 84 84 85 85 85 85 85 85 85 85 85 85 85 85 85										
81										
82 83 83 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8										
83										
84										
85 Subtotal - Form 1, Avg. (276.19.b & 277.19.k) 2,885 0 0 2,885 0 0	85 Subtot	total - Form 1, Avg. (276.19.b & 277.19.k)			0	2,885	0	0		
86 Less FASB 109 Above if not separately removed 0 0 0 0 0 Lines 63 & 65 Above	86 Less F	FASB 109 Above if not separately removed	Ü		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		0	0	0	0		
88 Less Proration Adjustment (from Worksheet 4c) 0 0 0 0 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			2,885	0	0		U			
90 Transmission Allocator [ GP or W/S ] 0.0000% 0.0000% 100.0000% 100.0000% 100.0000%				0.0000%	0.0000%		100.0000%	100.0000%		
91 Total Transmission (In 89 * In 90) 0 2,885 0 0 2,885	91 Total T	I Transmission (In 89 * In 90)		0	0	2,885	0	0	2,885	

#### IV. Account 190 - ADIT

	(A)	(B) Relevant Year	(C) 100%	(D) 100%	(E) 100%	(F)	(G)	(H)	(1)
Line		Avg. Balance	100% Non-Transmission	100% Related to Facilities	100% Transmission	Plant	Labor	Total Included in Ratebase	
No.	Identification	Worksheet 4b	Related	Excluded	Related	Related	Related		Description / Justification
	520A PROVS POSS REV REFDS-A/L	890.022	Related	Excluded	Neiateu	Neiateu	890.022	900.022	Revenue Refund Timing Differences
	601E INSURANCE PREMIUMS ACCRUED	(6.138)	ŏ	0	(6.138)	0	090,022		Book Accrual Timing Differences
	612Y ACCRD COMPANYWIDE INCENTV PLAN	(3.713)	ŏ	0	(3,713)	0	0		Book Accrual Timing Differences
	911Q-DSIT DSIT ENTRY - NORMALIZED	1.124	ŏ	0	1.124	0	1.124	2 240	Electric operations DSIT
06	960Z NOL - DEFERRED TAX ASSET RECLASS	1,124	ŏ	0	1,124	0	1,124		Federal Net Operating Loss Carryforward
	014C-PA NOL-STATE C/F-DEF TAX ASSET-L/T - PA	0	0	0	0	0	0		PA Net Operating Loss Carryforward
	960F-XS EXCESS ADFIT 282 - PROTECTED 282.4	312	0	0	U	312	0	212	Related to Excess ADIT on Plant Timing Differences
	960F-XS EXCESS ADFIT 282 - PROTECTED - 282.4 960F-XS EXCESS ADFIT 283 - UNPROTECTED - 283.4	312	0	0		312	0		Related to Excess ADIT on Plant Timing Differences
100	900F-A3 EACESS ADFIT 203 - UNPROTECTED - 203.4	U	U	0		U	U	0	Related to Excess ADT of Nort-Flant Timing Differences
101									
102									
102									
103									
105									
105									
106									
107									
109									
110									
111									
112									
113									
114									
115									
	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
	Less FASB 106 and Other Excludable Items Above if not separately removed	0	0	0	0	0	0		
	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		
	Transmission Allocator [ GP or W/S ]		0.0000%	0.0000%		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			Ending Balance	AVG Bal
No. 1	2024 Acct 281 (a)	Dr. (C	Cr.) 2024 (b)	to Worksheet 4a
'	<u>ACCI 201</u>		(b)	
2				
3 4	Form 1 p. 272.17.b	0	Form 1 p. 273.17.k 0	
4	1 OIII 1 p. 272.17.0		1 OIII 1 p. 273.17.k	
5	Acct 282			
6	230A NORMALIZED BK VS TAX DEPR	,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 9	910K REMOVAL COSTS 712K CAPITALIZED SOFTWARE COST-BOOK 5	(14) .905	910K REMOVAL COSTS 17 712K CAPITALIZED SOFTWARE COST-BOOK 59.905	1 59.905
		,575)	712L CAPITALIZED SOFTWARE COST-BOOKS (28,575)	(28,575)
	310A AOFUDC	0	310A AOFUDC 0	0
12	380J INT EXP CAPITALIZED FOR TAX 960F-XS EXCESS ADFIT 282 - PROTECTED 282.1	0 938	380J INT EXP CAPITALIZED FOR TAX (183) 960F-XS EXCESS ADFIT 282 - PROTECTED 282.1 938	(92) 938
13 14	960F-XS EXCESS ADFIT 282 - PROTECTED 282.1	(938)	960F-XS EXCESS ADFIT 262 - PROTECTED 262.1 938	(938)
	960F-XS Exess ADFIT 282.4 - Unprotected	0	960F-XS Exess ADFIT 282.4 - Unprotected	0
16	Form 1 p. 274.9.b4	,097	Form 1 p. 275.9.k <u>17,316</u>	29,206
17	Acct 283			
.,,	<u>Modi 200</u>			
		,845)	671S REG ASSET-PRE CONSTRUCTION COSTS (13,845)	(13,845)
		,161 ,376	911Q-DSIT DSIT ENTRY - NORMALIZED 547 014C-PA NOL-STATE C/F-DEF TAX ASSET L/T PA 11,376	5,354 11,376
	960F-XS EXCESS ADFIT 283 - UNPROTECTED 283.1	0	960F-XS EXCESS ADFIT 283 - UNPROTECTED 283.1	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	,692	Form 1 p. 277.19.k (1,922)	2,885
36	Foilii 1 p. 270.19.b	,092	Form 1 p. 277.19.k (1,922)	2,000
39	Acct 190			
40	FORA PROVIDENCE PELLIPSEDO AII	000	500A PROVO POGO PEV PEEDO A II	202.202
		,022 ,138)	520A PROVS POSS REV REFDS-A/L 890,022 601E INSURANCE PREMIUMS ACCRUED (6,138)	890,022 (6,138)
		,713)	612Y ACCRD COMPANYWIDE INCENTV PLAN (3,713)	(3,713)
43	911Q-DSIT DSIT ENTRY - NORMALIZED	,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 46	014C-PA NOL-STATE C/F-DEF TAX ASSET-L/T - PA 960F-XS EXCESS ADFIT 282 - PROTECTED 282.4	0 312	014C-PA NOL-STATE C/F-DEF TAX ASSET-L/T - PA 0 960F-XS EXCESS ADFIT 282 - PROTECTED 282.4 312	0 312
47	960F-XS EXCESS ADFIT 283 - UNPROTECTED - 283.4	0	960F-XS EXCESS ADFIT 283 - UNPROTECTED - 283.4 0	0
48				
49 50				
50 51				
52				
53	F 4 004 40	040	F 4 004 40 -	004.000
54	Form 1 p. 234.18.b 88	,618	Form 1 p. 234.18.c 880,599	881,608

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

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

	Days in Per				Averaging with Proration
Α	В	С	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	Amount	Projected Monthly Projected Projected Balance Activity Monthly Activity (E x F)  Output  Description:  Output
Average Balance of Prorated Items					
January	31	335	365	91.78%	The second secon
February	28	307	365		
March	31	276		75.62%	The second secon
April	30	246			
May	31	215			
June	30	185			
July	31	154			
August	31	123			
September	30	93			
October	31	62			
November	30	32			
<u>December</u> Total	31 365	2.029	365 4.380	0.27%	<u> </u>

Ending Balance of Prorated items
 Non-prorated Average Balance
 Proration Adjustment

(Line 17, & Col H)

(Line 19 minus Line 20)

## Account 283

Line											
No.											
22		Days in Per	iod			Averaging with Proration					
23	Α	В	С	D	E	F	G	Н			
24	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	Amount	Projected Monthly Activity	Prorated Projected Monthly Activity (E x F)	Prorated Projected Balance (Cumulative Sum of G)			
25											
26	December 31st balance Prorated Ite				04.700/						
27	January	31	335				-	-			
28	February	28	307				-	-			
29	March	31	276		75.62%		-	-			
30	April	30	246				-	-			
31	May	31	215				-	-			
32	June	30	185				-	-			
33	July	31	154				-	-			
34	August	31	123				-	-			
35	September	30	93				-	-			
36	October	31	62		16.99%		-	-			
37	November	30	32				-	-			
38	<u>December</u>	31	2 020	365	0.27%		-				
39	Total	365	2,029	4,380		-	-				

40 Ending Balance of Prorated items
 41 Non-prorated Average Balance
 42 Proration Adjustment

(Line 38, & Col H)

(Line 40 minus Line 41)

#### Account 190

Line

No.									
43		Days in Per	riod				Averag	ing with Prorati	on
44	Α	В	С	D	E	F		G	Н
45	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	Amount	Projected Acti		Prorated Projected Monthly Activity (E x F)	Prorated Projected Balance (Cumulative Sum of G)
46									
47	December 31st balance Prorated Ite	ems							
48	January	31	335					-	-
49	February	28	307		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				-	-
55	August	31	123					-	-
56	September	30	93		25.48%			-	-
57	October	31	62					-	-
58	November	30	32	365	8.77%			-	-
59	December	31	1	365	0.27%			-	<u> </u>
60	Total	365	2,029	4,380			-	-	

Ending Balance of Prorated items
Non-prorated Average Balance
Proration Adjustment

(Line 59, & Col H)

(Line 61 minus Line 62)

## Account 281

Line No.								
64		Days in Per	iod			Averag	ing with Prorati	on
65	Α	В	С	D	E	F	G	Н
66	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	Amount	Projected Monthly Activity	Prorated Projected Monthly Activity (E x F)	Prorated Projected Balance (Cumulative Sum of G)
67	5							
68 69	December 31st balance Prorated Ite		335	365	91.78%		0	
70	January February	31 28	307				0	0
71	March	31	276				0	0
72	April	30	246				0	0
73	May	31	215				o 0	0
74	June	30	185				Ō	0
75	July	31	154		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
83 Non-prorated Average Balance
84 Proration Adjustment

(Line 80, & Col H)

(Line 82 minus Line 83)

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

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

Line		(b)	(c) 100% Non-Transmission	(d) 100% Related to Facilities	(e) 100% Transmission	(f) Plant	(g) Labor	(h) Total Included in Income Tax Expense	(i) Amortization Account 410.1 / 411.1	(j) Remaining Amortization
No.	Identification	Total (Note 1)	Related	Excluded	Related	Related	Related	(e)+(f)+(g)	(Note 1)	Period (Note 3)
15 2	2017 TCJA Deficient ADIT - Regulatory Tax Asset	0			0			0		
16	(excludes Gross-up Adjustment)									
	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										
	Subtotal	0	0	0		0	0		1	
	Transmission Allocator [GP or W/S ]	-	0.0000%	0.0000%	100.0000%	100.0000%	100.0000%		1	
46	Total (In 44 * In 45)		0	0		0	0	0		

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

	- (_x,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	<b>_</b>					
		Beg year 0			Initial remeasure		update for new tax remeasurements
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
		Beginning of Year					
ine	Total Company	Balances	Return to Provision	Other	Current Year	End of Year	
No.	Regulatory Asset/Liability Balances	Worksheet 4b	Adjustment	Adjustments	EDIT Amortization	Balance	<u>Notes</u>
47 F	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
18 F	Protected Plant (Acct 254), Gross-up Adjustment	312	-	-	-	312	Other Adjustmemts related to change in gross up rate
19							
50							
_							
51 L	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
	Unprotected State, before Gross-up (2022 PA Rate Change)	0	0			-	The amortization of PA-related Excess and Deficient Unprotected ADIT balances
54 T	Unprotected State, Gross-up Adj	0	0			-	Other Adjustments related to change in gross up rate
_							
55 1	Total Regulatory Asset/Liability (sum Ins 47 and 54)	1,250	-	-	0	1,250	<del>-</del>

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).

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 Truet	d <mark>n</mark>							
	(a)	(b)	(c)		(d)		(e) Remeasurement	(f)	(g) Total	(h) Post-remeasurement
Line			Pre-remeasurement		Remeasurement		Amount		(Excess)/Deficiency	Balance
No.	Utility Account	Source	<u>Balance</u>		Percentage		(e)=(c)*(d)	(NOTE 2)	(g)=(e)+(f)	(h)=(c)+(f)
1	Account 190									
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	Account 281									
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		0.00%	0	0	0	0
13	Account 282									
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	O O							
18	282.1 (Enter Negative)	Total including adjustments	0			0.00%	0	0	0	0
19	Account 283									
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)
			(5.17)			-				(5.17)

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 reclassed 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)

2 Preferred Dividends (118.29c) (positive number)	The state of the s
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)
	Undistributed Sub Accum Other
Long Term Debt Preferred Stock Proprietary Co	tal Earnings 216.1 Comp. Income 219
Monthly Balances for Capital Structure (112.18-21.c) (112.3.c) (112.16.c)	(112.12.c) (112.15.c)
12 December (prior year) 49,500,000 - 43,265	
13 January 49,500,000 - 43,649	
14 February 49,500,000 - 44,033	
15 March 49,500,000 - 44,420	
16 April 49,500,000 - 44,812 17 May 49,500,000 - 45,204	
17 May 49,500,000 - 45,204 18 June 49,500,000 - 45,597	
19 July 49,500,000 - 45,995	
20 August 49,500,000 - 46,396	
21 September 49,500,000 - 46,796	
22 October 49,500,000 - 47,201	
23 November 49,500,000 - 47,608	58
24 December 49,500,000 - 48,011	
25 13 Month Average 49,500,000 - 45,614	19

### 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

Equals

Projected Revenue Requirement (Note A)
\$9,087,597

Less

Actual Net Revenue Requirement (Note B) \$7,396,367

Over (Under) Recovery \$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 R	efunds or Surcharges	Over (Under) Recovery Plus Interest	Monthly Interest Rate on Attachment 6a 0.427%	Months	Calculated Interest	Amortization	Surcharge (Refund) Owed
An over or under collection w	ill be recovered prorata over year collected	d, held for one year and returned pro	rata over next year				
Calculation of Interest					Monthly		
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)
					Annual		
January through December	Year 2023	(1,738,178.93)	0.427%	12	(89,082)		(1,827,261)
	Interest Amortized and Recovered Over 12				Monthly		
January	Year 2024	1,827,260.60	0.427%		(7,803.93)	156,531.87	(1,678,532.66)
February	Year 2024	1,678,532.66	0.427%		(7,168.73)	156,531.87	(1,529,169.52)
March	Year 2024	1,529,169.52	0.427%		(6,530.83)	156,531.87	(1,379,168.48)
April	Year 2024	1,379,168.48	0.427%		(5,890.20)	156,531.87	(1,228,526.81)
May	Year 2024	1,228,526.81	0.427%		(5,246.83)	156,531.87	(1,077,241.78)
June	Year 2024	1,077,241.78	0.427%		(4,600.72)	156,531.87	(925,310.63)
July	Year 2024	925,310.63	0.427%		(3,951.85)	156,531.87	(772,730.61)
August	Year 2024	772,730.61	0.427%		(3,300.20)	156,531.87	(619,498.94)
September	Year 2024	619,498.94	0.427%		(2,645.78)	156,531.87	(465,612.85)
October	Year 2024	465,612.85	0.427%		(1,988.55)	156,531.87	(311,069.53)
November	Year 2024	311,069.53	0.427%		(1,328.53)	156,531.87	(155,866.19)
December	Year 2024	155,866.19	0.427%		(665.68)	156,531.87	0.00
					(51,121.83)		
Total Amount of True-Up Adju-	stment				\$	(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 (a) Year Ended December 31, 2015	KCP&L (b) Year Ended December 31, 2015	Total (c) = (a+b)
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 account	nts in Form No. 1			

#### Notes

- 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

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	Total Cost of Debt	6.37%
	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.
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						Rate Year		
						Amortized Fee	Prior Years	Unamortized
			Gross Fee Amount		Fee Amortization	Amount, col. b / col.	Accumulated Fee	Balance - End of
	Origination Fees	Rates/Fees	(\$000)	Year Fee Incurred	period (years)	d	Amortization	Rate Year
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	Annual Fees							
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 s	section 205 filing.	2.98%				

(c)

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
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		Ψ
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

True-Up Cost of Debt (Line 3 / Line 17)

	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	-

#### 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.

#DIV/0!

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)

TRANSM	ISSION PLANT	Average Service Life (Years)	Iowa Curve	Salvage Factor	Cost of Removal Factor	Net Salvage Factor	Calculated Initial Annual Depreciation Rates (Note 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%
GENERA	<u>L PLANT</u>						
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%
INTANGI	BLE PLANT						
303	Miscellaneous Intangible Plant	5					20.00%

## Notes

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

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

#### Notes:

- 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 a of 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)	(b) Less: Non	(c ) = (a)- (b) Transmission-
1	Account 454 - Rent from Electric Property	Source	Company Total	Transmission	related
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	Account 454 Revenue Credit	Form 1 300.19.b	-	-	-
9 10 11	Account 456.0 Other Operating Revenues Other Other Account 456.0 Revenue Credit	Company books Company books Form 1 300.21.b	<u>.</u>	- - -	
	Account 456.1 Revenues from Transmission of Electricity for Others	101111 1 300:21:0			
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	Account 456.1 Revenue Credit	(Line 17 - line 18 - line 19)	-	-	<del></del>
21	Total 456.0 and 456.1 Revenue Credits	(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

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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.