

Attachment 6F – Duquesne Formula Rate Update Filing

Formula Rate - Appendix A True-Up

Notes

FERC Form 1 Page # or Instruction

2025

Shaded cells are input cells

Allocators

1	Transmission Wages Expense		p354-355.21.b	10,985,230
2	Total Wages Expense		p354-355.28b	103,524,050
3	Less A&G Wages Expense		p354-355.27b	48,564,365
4	Total		(Line 2 - 3)	54,959,685
5			(Line 1 / Line 4)	19.9878%
Plant Allocation Factors				
6	Total Plant In Service	(Note B)	Attachment 5	6,172,021,462
7	Total Accumulated Depreciation	(Note A)	Attachment 5	1,980,188,009
8	Net Plant		(Line 6 - Line 7)	4,191,833,454
9	Transmission Gross Plant		(Line 21)	1,442,968,691
10	Gross Plant Allocator		(Line 9 / Line 6)	23.3792%
11	Transmission Net Plant		(Line 33)	975,839,434
12	Net Plant Allocator		(Line 11 / Line 8)	23.2795%

Plant Calculations

Plant In Service				
13	Transmission Plant In Service	(Note B)	Attachment 5	1,291,134,230
14	New Transmission Plant Additions and Retirements only for Annual Estimate	(Note B)	Attachment 6	-
15	Total Transmission Plant In Service		(Line 13 + Line 14)	1,291,134,230
16	General & Intangible		Attachment 5	759,635,816
17	Common Plant (Electric Only)	(Note A)	Attachment 5	-
18	Total General & Common		(Line 16 + Line 17)	759,635,816
19	Wage & Salary Allocation Factor		(Line 5)	19.9878%
20	General & Common Plant Allocated to Transmission		(Line 18 * Line 19)	151,834,461
21	TOTAL Transmission-Related Plant In Service		(Line 15 + Line 20)	1,442,968,691
Accumulated Depreciation				
22	Transmission Accumulated Depreciation	(Note B)	Attachment 5	392,762,178
23	Accumulated Depreciation for Transmission Plant Additions Only for Estimate	(Note B)	Attachment 6	-
24	Total Transmission Accumulated Depreciation		(Line 22 + Line 23)	392,762,178
25	Accumulated General Depreciation		Attachment 5	269,143,539
26	Accumulated Intangible Depreciation		Attachment 5	102,918,881
27	Accumulated Common Amortization - Electric		Attachment 5	-
28	Common Plant Accumulated Depreciation (Electric Only)		Attachment 5	-
29	Total Accumulated General, Intangible and Common Depreciation		(Sum Lines 25 to 28)	372,062,420
30	Wage & Salary Allocation Factor		(Line 5)	19.9878%
31	General & Common Allocated to Transmission		(Line 29 * Line 30)	74,367,079
32	TOTAL Transmission-Related Accumulated Depreciation		(Line 24 + Line 31)	467,129,257
33	TOTAL Transmission-Related Net Property, Plant & Equipment		(Line 21 - Line 32)	975,839,434

Adjustment To Rate Base

Accumulated Deferred Income Taxes			
34	ADIT net of FASB 106 and 109	(Note R) Enter Negative	Attachment 1, Col B, Line 9
35	Accumulated Deferred Income Taxes Allocated To Transmission		Line 34
			(181,123,212)
			(181,123,212)
CWIP for Incentive Transmission Projects			
36	CWIP Balance for Current Rate Year	(Note P)	Attachment 6
37	Total CWIP for Incentive Transmission Projects		-
			-
38	Plant Held for Future Use	(Note C)	Attachment 5
			-
Transmission O&M Reserves			
39	Total Balance Transmission Related Account 242 Reserves	Enter Negative	Attachment 5
			(5,329,859)
Prepayments			
40	Prepayments	(Note A)	Attachment 5
41	Total Prepayments Allocated to Transmission		(Line 40)
			5,888,462
			5,888,462
Materials and Supplies			
42	Undistributed Stores Exp	(Note A)	Attachment 5
43	Wage & Salary Allocation Factor		(Line 5)
44	Total Transmission Allocated		(Line 42 * Line43)
45	Transmission Materials & Supplies		Attachment 5
46	Total Materials & Supplies Allocated to Transmission		(Line 44 + Line45)
			7,326,764
			7,326,764
Cash Working Capital			
47	Operation & Maintenance Expense		(Line 75)
48	1/8th Rule		x 1/8
49	Total Cash Working Capital Allocated to Transmission		(Line 47 * Line 48)
			43,424,966
			12.5000%
			5,428,121
			5,428,121
50	TOTAL Adjustment to Rate Base		(Lines 35 + 37 + 39 + 41 + 46 + 49)
			(167,809,723)
51	Rate Base		(Line 33 + Line 50)
			808,029,710
			808,029,710

O&M

Transmission O&M			
52	Transmission O&M	p320-323.112.b	14,237,855
53	Less Account 565	p320-323.96.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) p200-201.4.c	-
56	Transmission O&M	(Lines 52 - 53 + 54 + 55)	14,237,855
Allocated General & Common Expenses			
57	Common Plant O&M	(Note A) p356	-
58	Total A&G	p320-323.197.b	146,118,672
59	Less PBOP Expense in Acct. 926 in Excess of Allowed Amount	Attachment 5	-
60	Less Property Insurance Account 924	p320-323.185.b	8,886,366
61	Less Regulatory Commission Expense Account 928	(Note E) p320-323.189.b	937,121
62	Less General Advertising Expense Account 930.1	p320-323.191.b	324,694
63	Less EPRI Dues	(Note D) p352-353	295,676
64	General & Common Expenses	(Lines 57 thru 58) - Sum (Lines 59 to 63)	135,674,815
65	Wage & Salary Allocation Factor	(Line 5)	19.9878%
66	General & Common Expenses Allocated to Transmission	(Line 64 * Line 65)	27,118,406
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	8,886,366
71	General Advertising Exp Account 930.1	(Note F) Attachment 5	-
72	Total	(Line 70 + Line 71)	8,886,366
73	Net Plant Allocation Factor	(Line 12)	23.2795%
74	A&G Directly Assigned to Transmission	(Line 72 * Line 73)	2,068,705
75	Total Transmission O&M	(Lines 56 + 66 + 69 + 74)	43,424,966

Depreciation & Amortization Expense

Depreciation & Amortization Expense			
76	Transmission Depreciation Expense	Attachment 8, Col. (D)	39,404,411
76a	Amortization of Abandoned Plant Projects	(Note T) Attachment 5	-
77	New plant Depreciation Expense only for Estimate	(Note B) Attachment 6	-
78	Total Transmission Depreciation and Amortization Expense	(Line 76 + Line 76a + Line 77)	39,404,411
79	General Depreciation	Attachment 8, Col. (D)	81,919,127
80	Intangible Amortization	(Note A) p336-337.1.f	-
81	Total	(Line 79 + Line 80)	81,919,127
82	Wage & Salary Allocation Factor	(Line 5)	19.9878%
83	General Depreciation Allocated to Transmission	(Line 81 * Line 82)	16,373,828
84	Common Depreciation - Electric Only	(Note A) p336-337.11.b	-
85	Common Amortization - Electric Only	(Note A) p356 or p336-337.11.d	-
86	Total	(Line 84 + Line 85)	-
87	Wage & Salary Allocation Factor	(Line 5)	19.9878%
88	Common Depreciation - Electric Only Allocated to Transmission	(Line 86 * Line 87)	-
89	Total Transmission Depreciation & Amortization	(Lines 78 + 83 + 88)	55,778,239

Taxes Other than Income

90	Taxes Other than Income	Attachment 2	2,016,390
91	Total Taxes Other than Income	(Line 90)	2,016,390

Return / Capitalization Calculations

Long Term Interest			
92	Long Term Interest	(Note Q)	Attachment 5
93	Amortization of Debt Discount and Expense		p114-117.63.c
94	Amortization of Loss on Reacquired Debt		p114-117.64.c
95	Less Amort of Gain on Reacquired on Debt-Credit		p114-117.65.c
96	Less Amort of Premium on Debt-Credit		p114-117.66.c
97	Interest on Debt to Associated Companies		p114-117.67.c
98	Total Long Term Debt Costs		(Sum lines 92 to 94) - Line 95 - Line 96 + Line 97
99	Preferred Dividends	Enter Positive	p118-119.29.c
Common Stock			
100	Proprietary Capital		p112-113.16.c
101	Less Accumulated Other Comprehensive Income Account 219		p112-113.15.c
102	Less Preferred Stock		(Line 110)
103	Less Account 216.1		p112-113.12.c
104	Common Stock		(Line 100 - (Sum Lines 101 to 103))
Capitalization			
105	Long Term Debt		Attachment 5
106	Bonds		p110-111.81.c
107	Less Loss on Reacquired Debt	Enter Negative	p112-113.61.c
108	Plus Gain on Reacquired Debt		Sum (Lines 105 to Line 108)
109	Total Long Term Debt		p112-113.3.c
110	Preferred Stock		(Line 104)
111	Common Stock		(Sum Lines 109 to 111)
112	Total Capitalization		
113	Debt %		(Line 109 / Line 112)
114	Preferred %		(Line 110 / Line 112)
115	Common %	(Note O)	(Line 111 / Line 112)
116	Debt Cost		(Line 98 / Line 109)
117	Preferred Cost		(Line 99 / Line 110)
118	Common Cost	(Note J)	10.9% ROE + .5% RTO Adder
119	Weighted Cost of Debt		(Line 113 * Line 116)
120	Weighted Cost of Preferred		(Line 114 * Line 117)
121	Weighted Cost of Common		(Line 115 * Line 118)
122	Total Return (R)		(Sum Lines 119 to 121)
123	Investment Return = Rate Base * Rate of Return		(Line 51 * Line 122)
Composite Income Taxes			
Income Tax Rates			
124	FIT=Federal Income Tax Rate	(Note I)	
125	SIT=State Income Tax Rate or Composite		
126	p (percent of federal income tax deductible for state purposes)		Per State Tax Code
127	T =1 - (((1 - SIT) * (1 - FIT)) / (1 - SIT * FIT * p)) =		
128	T / (1-T)		
ITC Adjustment			
129	Amortized Investment Tax Credit	(Note I)	
130	1/(1-T)	Enter Negative	Attachment 1
131	Net Plant Allocation Factor		1 / (1 - Line 127)
132	ITC Adjustment Allocated to Transmission		(Line 129 * (1 + Line 130) * Line 131)
Other Income Tax Adjustments			
132a	Other Income Tax Adjustments	(Note S)	Attachment 5
133	Income Tax Component = CIT = (T/(1-T) * Investment Return * (1-(WCLTD/R))) =		[Line 128 * Line 123 * (1 - (Line 119 / Line 122))]
134	Total Income Taxes		(Line 132 + Line 132a + Line 133)

REVENUE REQUIREMENT

Summary			
135	Net Property, Plant & Equipment	(Line 33)	975,839,434
136	Adjustment to Rate Base	(Line 50)	(167,809,723)
137	Rate Base	(Line 51)	808,029,710
138	O&M	(Line 75)	43,424,966
139	Depreciation & Amortization	(Line 89)	55,778,239
140	Taxes Other than Income	(Line 91)	2,016,390
141	Investment Return	(Line 123)	68,324,264
142	Income Taxes	(Line 134)	16,589,134
143	Gross Revenue Requirement	(Sum Lines 138 to 142)	186,132,992
Adjustment to Remove Revenue Requirements Associated with Excluded Transmission Facilities			
144	Transmission Plant In Service	(Line 13)	1,291,134,230
145	Excluded Transmission Facilities	(Note M) Attachment 5	-
146	Included Transmission Facilities	(Line 144 - Line 145)	1,291,134,230
147	Inclusion Ratio	(Line 146 / Line 144)	100.00%
148	Gross Revenue Requirement	(Line 143)	186,132,992
149	Adjusted Gross Revenue Requirement	(Line 147 * Line 148)	186,132,992
150	Revenue Credits	Attachment 3	4,111,492
151	Net Revenue Requirement	(Line 149 - Line 150)	182,021,500
Net Plant Carrying Charge			
152	Gross Revenue Requirement	(Line 143)	186,132,992
153	Net Transmission Plant	(Line 13 - Line 22)	898,372,052
154	Net Plant Carrying Charge	(Line 152 / Line 153)	20.7189%
155	Net Plant Carrying Charge without Depreciation	(Line 152 - Line 76) / Line 153	16.3327%
156	Net Plant Carrying Charge without Depreciation, Return, nor Income Taxes	(Line 152 - Line 76 - Line 123 - Line 134) / Line 153	6.8808%
Net Plant Carrying Charge Calculation per 100 Basis Point increase in ROE			
157	Gross Revenue Requirement Less Return and Taxes	(Line 143 - Line 141 - Line 142)	101,219,595
158	Increased Return and Taxes	Attachment 4	91,025,507
159	Net Revenue Requirement per 100 Basis Point increase in ROE	(Line 157 + Line 158)	192,245,102
160	Net Transmission Plant	(Line 13 - Line 22)	898,372,052
161	Net Plant Carrying Charge per 100 Basis Point increase in ROE	(Line 159 / Line 160)	21.3993%
162	Net Plant Carrying Charge per 100 Basis Point increase in ROE without Depreciation	(Line 159 - Line 76) / Line 160	17.0131%
163	Net Revenue Requirement	(Line 151)	182,021,500
164	True-up amount	Attachment 6	-
165	Plus any increased ROE calculated on Attachment 7 other than PJM Sch. 12 projects	Attachment 7	2,776,533
166	Facility Credits under Section 30.9 of the PJM OATT	Attachment 5	-
167	Net Zonal Revenue Requirement	Sum (Lines 163 to 166)	184,798,033
Network Zonal Service Rate			
168	1 CP Peak	(Note L) Attachment 5	2,694.00
169	Rate (\$/MW-Year)	(Line 167 / Line 168)	68,596.15
170	Network Service Rate (\$/MW/Year)	(Line 169)	68,596.15

Notes

- A Electric portion only.
- B Excludes leases that are expensed as O&M (rather than amortized). Includes new Transmission plant that is expected to be placed in service in the current calendar year. New Transmission plant expected to be placed in service in the current calendar year that is not included in the PJM Regional Transmission Expansion Plan (RTEP) must be separately detailed on Attachment 6. Lines 14, 23, and 77 refer to Attachment 6, Step 2 in the first year and Step 9 in all subsequent years; line 36 use Step 6 for True Up and Step 9 for Estimate). For the estimate, all rate base items will be calculated based on end of year data, except transmission plant additions, retirements and depreciation will be calculated based on 13 month averages. For the True-up, transmission and distribution plant and the associated depreciation reserve shall be calculated using the average of 13 monthly balances in Attachment 5 and all other rate base items, excluding Cash Working Capital, shall be calculated using beginning and end of year averages in Attachment 5 or Attachment 1. Include on line 36, the 13 monthly average CWIP balance on Attachment 6 for FERC authorized incentive transmission projects shown on Attachment 6.
- C Includes Transmission Portion Only. Only land held for future use that has an estimated in service date within the next ten years may be included.
- D Excludes All EPRI Annual Membership Dues.
- E Includes All Regulatory Commission Expenses.
- F Includes transmission system safety related advertising included in Account 930.1.
- G Includes Regulatory Commission Expenses directly related to transmission service, RTO filings, or transmission siting itemized in Form 1 at 350-351.h.
- H Reserved for future use.
- I The currently effective income tax rate, where FIT is the Federal income tax rate; SIT is the State income tax rate, and p = the percentage of federal income tax deductible for state income taxes. If the utility includes taxes in more than one state, it must explain in Attachment 5 the name of each state and how the blended or composite SIT was developed. Furthermore, a utility that elected to use amortization of tax credits against taxable income, rather than book tax credits to Account No. 255 and reduce rate base, must reduce its income tax expense by the amount of the Amortized Investment Tax Credit (Form 1, 266-267.8.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 256-257 of the FERC Form No. 1 that has an outstanding amount included in column H will be included in the interest calculation.
- R Includes the transmission-allocated portions of the balances in Accounts 190, 281, 282 and 283 and the transmission-allocated portions of the tax-related portions of Accounts 182.3 and 254. Accumulated deferred income tax amounts associated with asset or liability accounts excluded from rate base (such as ADIT related to other post-employment benefit costs and certain tax-related regulatory assets or liabilities) do not affect rate base. To maintain rate base neutrality upon changes in income tax laws, income tax rates, and other actions taken by a tax authority, resulting unamortized deficient or (excess) ADIT is included without tax gross-up. Supporting information is provided in Attachment 1.
- S Effective June 1, 2020, includes amounts associated with the amortization of any deficient or (excess) deferred income taxes (resulting from changes in income tax laws, income tax rates, and other actions taken by a tax authority). See Attachment 5 for detail of Other Income Tax Adjustments and Attachment 9 for detail of Amortization of Deficient or (Excess) Accumulated Deferred Income Taxes.
- T Amortization of Abandoned Plant may only be included pursuant to a Commission Order authorizing such inclusion. The Company must submit a Section 205 filing to recover the cost of abandoned plant.

END

A	B	C	D	E	F	G	H	I
	End of Year Total	Beq of Year Total	Average	Gas, Prod Or Other Related	Only Transmission Related	Plant Related	Labor Related	
Line #								
1 ADIT-190 (enter negative) - line 43	(36,515,673)	(34,551,679)	(35,533,676)	(3,089,698)	-	-	(32,443,979)	
2 ADIT- 282 -- line 49	724,828,074	705,973,241	715,400,658	540,369,512	175,031,146	-	-	
3 ADIT- 283 -- line 62	64,717,569	65,357,298	65,037,429	2,519,032	-	2,384,059	60,134,338	
4 Subtotal -- Sum (line 1 + line 2 + line 3)	753,029,970	736,778,850	744,904,410	539,798,846	175,031,146	2,384,059	27,690,360	
5 Wages & Salary Allocator -- Appendix A line 5							19,9878%	
6 Gross Plant Allocator -- Appendix A line 10								
7 Transmission Allocator					100.00%	23.3792%		
8 All other				0.00%				
9 ADIT	181,123,212			-	175,031,146	557,374	5,534,693	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	

2,384,059 ~from Acct 283 below

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

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

A	B	C	D	E	F	G	H	I
	End of Year Total	Beq of Year Total	End of Year for Est. Average for Final Total	Gas, Prod Or Other Related	Only Transmission Related	Plant Related	Labor Related	Justification
NOTE: (Schedule Page 110 - 111 Line No. 82)								
ADIT-190								
10 Other regulatory assets/liabilities - Transmission plant	(22,518,659)	(22,564,440)	(22,541,549)		(22,541,549)			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	(9,885,427)	(10,689,162)	(10,287,294)		(10,287,294)			Gross-up for income tax due on transmission-related tax-related net regulatory assets/liabilities other than tax law change remeasurements (Line 10) excess ADIT. Formerly referred to as FAS 109 Tax Gross-Up. Recorded in Account 254. Removed from rate base as a FASB 109 item below.
12 Excess ADIT regulatory liability - Transmission plant (from Attachment 9.2, Lines 4 and 6, Column H)	57,569,922	57,596,256	57,583,089		57,583,089			Remeasurement of deferred tax liabilities in account 282 for income tax rate changes on transmission plant-related book/tax differences (prior to gross-up) with an offset to regulatory liability account 254. Specific allocation of excess ADIT between transmission and distribution determined by underlying functional records. General plant excess ADIT allocated to transmission using the wage and salary allocator. Transmission excess ADIT agreed to Attachment 9.2. Removed from rate base as a FASB 109 item below.
13 Tax gross-up on excess ADIT regulatory liability - Transmission plant	21,631,321	22,455,361	22,043,341		22,043,341			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	(113,631,831)	(103,684,331)	(108,658,081)	(108,658,081)				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	(43,771,895)	(41,816,441)	(42,794,168)	(42,794,168)				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	140,092,463	147,537,572	143,815,018	143,815,018				Remeasurements of deferred tax liabilities in account 282 for income tax rate changes on distribution/other plant-related book/tax differences (prior to gross-up) with an offset to regulatory liability account 254. Specific allocation of excess ADIT between transmission and distribution determined by underlying functional records. General plant excess ADIT allocated to distribution using the wage and salary allocator. Removed from rate base as a FASB 109 item below.
17 Tax gross-up on excess ADIT regulatory liability - Distribution/other plant	52,639,014	56,545,501	54,592,258	54,592,258				Gross-up for income tax due on distribution/other-related excess ADIT (Line 16). Formerly referred to as FAS 109 Tax Gross-Up. Recorded in Account 254. Removed from rate base as a FASB 109 item below.
18 Excess ADIT regulatory liability -- Transmission non-property-related (from Attachment 9.2, Lines 5 and 7, Column H)	-	-	-	-	-			Remeasurement of deferred tax liabilities in accounts 190 and 283 (prior to gross-up) for income tax rate changes on transmission-related book/tax differences not related to plant with an offset to regulatory liability account 254. Non-plant excess ADIT allocated to transmission using the wage and salary allocator. Transmission non-plant excess ADIT agreed to permanent worksheet Attachment 9.2. Removed from rate base as a FASB 109 item below.
19 Tax Gross-up on excess ADIT regulatory liability -- Transmission non-property-related	-	-	-	-	-			Gross-up for income tax due on non-plant transmission-related excess ADIT (Line 18). Corresponding amount recorded in Account 254. Removed from rate base as FASB 109 item below.
20 Deficient ADIT regulatory asset -- Transmission non-property-related (from Attachment 9.2, Lines 11 and 12, Columns H)	-	-	-	-	-			Remeasurement of deferred tax assets in account 190 (prior to tax gross-up) for income tax rate changes on transmission-related book/tax differences not related to plant with an offset to regulatory asset account 182.3. Non-plant deficient ADIT allocated to transmission using the wage and salary allocator. Transmission non-plant deficient ADIT agreed to Attachment 9.2. Removed from rate base as a FASB 109 item below.
21 Tax Gross-up on deficient ADIT regulatory liability -- Transmission non-property-related	-	-	-	-	-			Gross-up for income tax due on non-plant transmission-related excess ADIT (line 20). Corresponding amount recorded in account 182.3. Removed from rate base as FASB 109 item below.
22 Vacation Pay	453,874	574,601	514,238				514,238	Vacation pay earned and expensed for books, tax deduction when paid - employees in all functions
23 Reserve for Healthcare	627,490	402,281	514,886				514,886	Self Insurance reserve expanded for books, tax deduction when paid - employees in all functions
24 Reserve for Compensated Absences	1,621,691	1,545,366	1,583,529				1,583,529	Vacation pay accrued and expensed for books, tax deduction when paid - employees in all functions
25 Accrued Pensions	23,210,497	22,846,122	23,028,310				23,028,310	Book accrual for pension contributions
26 Other Post-Employment Benefits Costs - OPEB	4,632,952	4,395,430	4,514,191				4,514,191	FAS postretirement benefit liability. Formerly referred to as FAS 106.

27	Reserve for Warwick Mine Liability	1,804,753	2,036,078	1,920,416	1,920,416				Costs expensed related to 2000 generation asset sale, tax deduction when paid. Formerly referred to as Warwick Mine Closing Costs.
28	Reserve for legacy issues	325,447	347,543	336,495	336,495				Book reserve related to environmental remediation for generation assets, tax deductible when paid
29	Bad Debt Reserve Amortization	3,381,813	2,771,232	3,076,523	3,076,523				Book expense for bad debts, tax deduction when fully written-off and all collection efforts abandoned - relates to all functions
30	Accrued Sales and Use Tax	440,332	363,216	401,774	401,774				Book sales & use tax estimate accrued and expensed, tax deduction when paid - relates to all functions
31	Provision for injuries and damages	835,673	762,685	799,179			799,179		Reserve expensed for books, tax deduction when paid - employees in all functions
32	Affordable Housing Tax Recapture Bond	-	-	-	-				Accrued bond expense, tax deduction when paid
33	Legal Accrual	941,234	955,440	948,337			948,337		Legal reserve expensed for books, tax deduction when paid - relates to all functions
34	Accrued Misc Reserves	5,569,166	4,541,837	5,055,502			5,055,502		Accrued miscellaneous items included in account 190.
35	Derivative Instruments	-	-	-	-				Unrecognized loss for derivative contracts. Loss recognized for tax when realized.
36	Deferred Credits	375,341	359,597	367,469	367,469				Revenue received on long term contracts, amortized over the life of the contract for books, but recognized as taxable upon receipt of cash.
37	Other	(3,349,600)	(2,954,319)	(3,151,960)	(3,151,960)				Includes tax related to transmission revenue to be refunded through future rates.
38	Reserve for AR	277,962	-	138,981	138,981				Book expense relating to accounts receivable, tax deduction when fully written-off and all collection efforts abandoned - relates to all functions
39									
40	Subtotal - p234 (Sum line 19 through line 39)	123,273,533	144,327,426	133,800,479	50,044,724	46,797,586	-	36,958,170	
41	Less FASB 109 Above if not separately removed	82,124,908	105,380,317	93,752,612	46,955,026	46,797,586	-	-	Includes amounts on Lines 10 - 21.
42	Less FASB 106 Above if not separately removed	4,632,952	4,395,430	4,514,191	-	-	-	4,514,191	Includes amount on Line 26.
43	Total = Line 40 - (Line 42 + Line 41)	36,515,673	34,551,679	35,533,676	3,089,698	-	-	32,443,979	

A	B	C	D	E	F	G	H	I
	End of Year Total	Beg of Year Total	End of Year for Est. Average for Final	Gas, Prod Or Other Related	Only Transmission Related	Plant Related	Labor Related	Justification
ADIT- 282								
44	Accelerated Depreciation - Transmission	177,470,881	172,591,410	175,031,146		175,031,146		Differences between book and tax basis in transmission plant, including capitalization differences and differences between methods and lives used for accelerated tax depreciation and depreciation used for ratemaking purposes. Specific allocation between transmission and distribution determined by underlying functional records. General plant allocated between transmission and distribution using the wage and salary allocator. Remeasurement due to tax law changes (net of subsequent amortization) is reflected on Line 12.
45	Accelerated Depreciation - Distribution/Other	547,357,193	533,381,831	540,369,512	540,369,512			Differences between book and tax basis in distribution/other plant, including capitalization differences and differences between methods and lives used for accelerated tax depreciation and depreciation used for ratemaking purposes. Specific allocation between transmission and distribution determined by underlying functional records. General plant allocated between transmission and distribution using the wage and salary allocator. Remeasurement due to tax law changes (net of subsequent amortization) is reflected on Line 16.
46	Subtotal - p274-275	724,828,074	705,973,241	715,400,658	540,369,512	175,031,146	-	-
47	Less FASB 109 Above if not separately removed	-	-	-	-	-	-	-
48	Less FASB 106 Above if not separately removed	-	-	-	-	-	-	-
49	Total = Line 46 - (Line 48 + Line 47)	724,828,074	705,973,241	715,400,658	540,369,512	175,031,146	-	-

A	B	C	D	E	F	G	H	I
	End of Year Total	Beg of Year Total	End of Year for Est. Average for Final	Gas, Prod Or Other Related	Only Transmission Related	Plant Related	Labor Related	Justification
NOTE: Schedule Page No. 112 Line No. 64)								
ADIT-283								
50	Amortization Loss on Recacquisition	2,249,540	2,518,578	2,384,059			2,384,059	The cost of bond redemption is deductible currently for tax purposes and is amortized over the life of the new bond issue for book purposes - relates to all functions.
51	Partnership Investments	(60,752)	(59,222)	(59,987)	(59,987)			Difference in book versus tax basis in partnership investments.
52	Regulatory Assets	3,505,719	1,652,318	2,579,019	2,579,019			Asset due to rate regulated capitalization of incurred costs that would otherwise be charge to expense.
53	Pension Regulatory Asset	57,401,371	59,700,249	58,550,810			58,550,810	Regulatory asset associated with adoption of FAS 158.
54	Compensated Absences	1,621,691	1,545,365	1,583,528			1,583,528	Current year vacation pay accrual
55	Other	-	-	-	-			
56	Operating Lease Right of Use (ROU)	-	-	-	-			Asset recognized under ASC 842, not recognized for tax purposes.
57		-	-	-	-			
58		-	-	-	-			
59	Subtotal - p276-277 (Form 1-F filer: see note 6, below)	64,717,569	65,357,288	65,037,429	2,519,032	-	2,384,059	60,134,338
60	Less FASB 109 Above if not separately removed	-	-	-	-	-	-	-
61	Less FASB 106 Above if not separately removed	-	-	-	-	-	-	-
62	Total = Line 59 - (Line 61 + Line 60)	64,717,569	65,357,288	65,037,429	2,519,032	-	2,384,059	60,134,338

ADITC-255		
	Item	Amortization
	Amortization	
	Amortization to Line 129 of Appendix A	Total
		-
	Total	-
	Total Form No. 1 (p 266-267)	-
		-
	Difference /1	-

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

Other Taxes	FERC Form No. 1 Page 262-263 Col (I)	Allocator	Allocated Amount
Plant Related		Gross Plant Allocator	
1 PA Capital Stock Tax		-	
2 Real Estate	line 11	884,507	
3 PA PURTA	line 6	1,415,888	
4 Total Plant Related -- Sum of line 1 through line 3		2,300,395	23.3792% \$ 537,814
		Wages & Salary Allocator	
5 Federal Unemployment	line 2	29,180	
6 FICA	line 3	7,002,719	
7 PA Unemployment	line 8	148,843	
8 City of Pittsburgh	line 12	216,651	
9 Total Labor Related-- Sum of line 5 through line 8		7,397,393	19.9878% \$ 1,478,576
Other Excluded		All other	
10 Highway Use		-	
11 Excise Tax on Coal		-	
12 PA Gross receipts Tax	line 7	71,253,153	
13 PA Corporate Loans		-	
14 PA Insurance Premiums		-	
15 PA Fuel Use		-	
16 PA Motor Carriers		-	
17 PA Other	line 9	522,641	
18 WV Franchise		-	
19 WV Income		-	
20 Gross Receipts		-	
21 Total Excluded		71,775,794	0.00%
22 Total (line 4 + line 9 + line 21)		81,473,582	\$ 2,016,390
23 Total 'Other' Taxes included on p.114-117.14c		81,473,581	
Difference (line 23-line 22) Note E		(1)	

Criteria for Allocation:

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

Account 454 - Rent from Electric Property

1 Rent from FERC Form No. 1 - Note 8		12,123,971
2 Rent from Electric Property - Transmission Related (Notes 3 & 8)		311,102
3		
4 Customer Choice - EGS Transmission	See Note 5	95,856,396
5 Other Electric Revenues	See Note 6	8,286,460
6 SECA Credits - Other EGS	See Note 7	-
7 Schedule 1A		735,110
8 Net revenues associated with Network Integration Transmission Service (NITS) for which the load is not included in the divisor (difference between NITS credits from PJM and PJM NITS charges paid by Transmission Owner) (Note 4)		2,965,987
9 PTP Serv revs for which the load is not included in the divisor received by TO		-
10 PJM Transitional Revenue Neutrality (Note 1)		-
11 PJM Transitional Market Expansion (Note 1)		-
12 Professional Services (Note 3)		-
13 Revenues from Directly Assigned Transmission Facility Charges (Note 2)		288,000
14 Rent or Attachment Fees associated with Transmission Facilities (Note 3)		-
15 Gross Revenue Credits	Sum Lines 7 to 14 + line 2	4,300,199
16 Less line 23	- line 23	(188,707)
17 Total Revenue Credits	line 15 + line 16	4,111,492
18 Revenues associated with lines 19 thru 23 are to be included in lines 1-14 and total of those revenues entered here		311,102
19 Income Taxes associated with revenues in line 18		84,969
20 One half margin (line 18 - line 19)/2		113,067
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.		9,329
22 Line 20 plus line 21		122,395
23 Line 18 less line 22		188,707

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

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

Account 454	Include	Exclude
Joint pole attachments - telephone	-	10,067,241
Joint pole attachments - cable	-	-
Joint tower attachments - transmission	311,102	-
Underground rentals	-	-
Microwave tower wireless rentals	-	-
Other rentals	-	-
Corporate headquarters sublease	-	-
Misc non-transmission services	-	-
Customer Commitment Services (Account 454.02 & 454.03)	-	2,056,730
Total	311,102	12,123,971
Account 456	Include	Exclude
Customer Choice - EGS transmission	-	95,856,396
Other electric revenues	-	8,286,460
SECA credits	-	-
Transmission Revenue - AES/APS (Accounts 456.1 & 456.11)	-	-
Transmission Revenue - Piney Fork	288,000	-
Transmission Revenue - Firm (Account 456.32)	2,965,987	-
Transmission Revenue - Non-Firm	-	-
xxxx		
xxxx		
xxxx		
xxxx		
Total	3,253,987	104,142,856

A	100 Basis Point increase in ROE and Income Taxes	Line 12 + Line 23	91,025,507
B	100 Basis Point increase in ROE		1.00%

Return Calculation

1	Rate Base	Appendix A, Line 51	808,029,710
2	Debt %	(Line 109 / Line 112)	45.0%
3	Preferred %	(Line 110 / Line 112)	0.0%
4	Common %	(Line 111 / Line 112)	55.0%
5	Debt Cost	(Line 98 / Line 109)	4.86%
6	Preferred Cost	(Line 99 / Line 110)	0.00%
7	Common Cost	Appendix A % plus 100 Basis Pts	12.40%
8	Weighted Cost of Debt	(Line 113 * Line 116)	0.0219
9	Weighted Cost of Preferred	(Line 114 * Line 117)	-
10	Weighted Cost of Common	(Line 115 * Line 118)	0.0682
11		(Sum Lines 119 to 121)	Sum Lines 8 to 10
			0.0901
12		(Line 51 * Line 122)	Line 11 * Line 1
			72,767,028

Composite Income Taxes

13	FIT=Federal Income Tax Rate	Appendix A, Line 124	21.00%
14	SIT=State Income Tax Rate or Composite	Appendix A, Line 125	7.99%
15	p (percent of federal income tax deductible for state purposes)	Appendix A, Line 126	0.00%
16	$T = 1 - \{[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)\} =$	Appendix A, Line 127	27.31%
17	$T / (1 - T)$	Appendix A, Line 128	37.57%

ITC Adjustment

18	Amortized Investment Tax Credit; enter negative	Attachment 1	Appendix A, Line 129	-
19	$1 / (1 - T)$	$1 / (1 - \text{Line 127})$	Appendix A, Line 130	137.57%
20	Net Plant Allocation Factor	(Line 12)	Appendix A, Line 131	23.2795%
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	(2,441,406)
22	Income Tax Component = $CIT = (T / (1 - T)) * \text{Investment Return} * (1 - WCLTD/R) =$		Line 17 * Line 12 * (1 - (Line 8 / Line 11))	20,699,885
23	Total Income Taxes		(Line 132 + Line 132a + Line 133)	18,258,479

Plant in Service Worksheet

Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions					Details
	Calculation of Transmission Plant In Service	Source	Balance For True up		Balance for Estimate
	December	p204-207.58.b	For 2024	1,230,412,615	
	January	Company Records	For 2025	1,230,605,399	
	February	Company Records	For 2025	1,231,525,280	
	March	Company Records	For 2025	1,243,649,879	
	April	Company Records	For 2025	1,248,344,990	
	May	Company Records	For 2025	1,316,495,108	
	June	Company Records	For 2025	1,318,238,872	
	July	Company Records	For 2025	1,319,497,762	
	August	Company Records	For 2025	1,319,943,118	
	September	Company Records	For 2025	1,327,741,206	
	October	Company Records	For 2025	1,328,193,477	
	November	Company Records	For 2025	1,332,486,499	
	December	p204-207.58.g	For 2025	1,337,609,870	1,337,609,870
13	Transmission Plant In Service			1,291,134,230	1,337,609,870
	Calculation of Distribution Plant In Service	Source			
	December	p204-207.75.b	For 2024	3,883,276,154	
	January	Company Records	For 2025	3,891,426,555	
	February	Company Records	For 2025	3,903,480,087	
	March	Company Records	For 2025	4,036,565,833	
	April	Company Records	For 2025	4,042,279,974	
	May	Company Records	For 2025	4,105,928,614	
	June	Company Records	For 2025	4,124,203,470	
	July	Company Records	For 2025	4,138,432,260	
	August	Company Records	For 2025	4,152,366,468	
	September	Company Records	For 2025	4,162,712,915	
	October	Company Records	For 2025	4,327,482,956	
	November	Company Records	For 2025	4,373,052,733	
	December	p204-207.75.g	For 2025	4,415,060,417	4,415,060,417
	Distribution Plant In Service			4,121,251,417	4,415,060,417
	Calculation of Intangible Plant In Service	Source			
	December	p204-207.5.b	For 2024	322,182,840	
	December	p204-207.5.g	For 2025	-	-
16	Intangible Plant In Service			161,091,420	-
	Calculation of General Plant In Service	Source			
	December	p204-207.99.b	For 2024	465,269,790	
	December	p204-207.99.g	For 2025	731,819,002	731,819,002
16	General Plant In Service			598,544,396	731,819,002
	Calculation of Production Plant In Service	Source			
	December	p204-207.46b	For 2024	-	
	January	Company Records	For 2025	-	
	February	Company Records	For 2025	-	
	March	Company Records	For 2025	-	
	April	Company Records	For 2025	-	
	May	Company Records	For 2025	-	
	June	Company Records	For 2025	-	
	July	Company Records	For 2025	-	
	August	Company Records	For 2025	-	
	September	Company Records	For 2025	-	
	October	Company Records	For 2025	-	
	November	Company Records	For 2025	-	
	December	p204-207.46.g	For 2025	-	-
	Production Plant In Service			-	-
	Calculation of Common Plant In Service	Source			
	December (Electric Portion)	p356	For 2024	-	
	December (Electric Portion)	p356	For 2025	-	-
17	Common Plant In Service			-	-
6	Total Plant In Service	Sum of averages above		6,172,021,462	6,484,489,289

Accumulated Depreciation Worksheet

Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions					Details
Calculation of Transmission Accumulated Depreciation					
	Source		Balance For True up	Balance for Estimate	
December	Prior year p219	For 2024	371,698,296		
January	Company Records	For 2025	373,338,369		
February	Company Records	For 2025	375,545,734		
March	Company Records	For 2025	385,248,015		
April	Company Records	For 2025	387,503,895		
May	Company Records	For 2025	389,708,462		
June	Company Records	For 2025	393,024,693		
July	Company Records	For 2025	395,716,787		
August	Company Records	For 2025	399,423,753		
September	Company Records	For 2025	402,958,577		
October	Company Records	For 2025	408,410,190		
November	Company Records	For 2025	411,687,309		
December	p219.25	For 2025	411,644,231	411,644,231	
22	Transmission Accumulated Depreciation		392,762,178	411,644,231	
Calculation of Distribution Accumulated Depreciation					
	Source				
December	Prior year p219.26	For 2024	1,121,205,586		
January	Company Records	For 2025	1,127,807,523		
February	Company Records	For 2025	1,134,596,217		
March	Company Records	For 2025	1,222,435,312		
April	Company Records	For 2025	1,227,069,857		
May	Company Records	For 2025	1,234,685,902		
June	Company Records	For 2025	1,238,514,727		
July	Company Records	For 2025	1,237,016,431		
August	Company Records	For 2025	1,243,169,723		
September	Company Records	For 2025	1,251,136,859		
October	Company Records	For 2025	1,257,737,213		
November	Company Records	For 2025	1,266,757,664		
December	p219.26	For 2025	1,237,591,326	1,237,591,326	
	Distribution Accumulated Depreciation		1,215,363,411	1,237,591,326	
Calculation of Intangible Accumulated Depreciation					
	Source				
December	Prior year p200-201.21.c	For 2024	205,837,761		
December	p200-201.21c	For 2025	-	-	
26	Accumulated Intangible Depreciation		102,918,881	-	
Calculation of General Accumulated Depreciation					
	Source				
December	Prior year p219	For 2024	190,088,967		
December	p219.28	For 2025	348,198,112	348,198,112	
25	Accumulated General Depreciation		269,143,539	348,198,112	
Calculation of Production Accumulated Depreciation					
	Source				
December	Prior year p219	For 2024	-		
January	Company Records	For 2025	-		
February	Company Records	For 2025	-		
March	Company Records	For 2025	-		
April	Company Records	For 2025	-		
May	Company Records	For 2025	-		
June	Company Records	For 2025	-		
July	Company Records	For 2025	-		
August	Company Records	For 2025	-		
September	Company Records	For 2025	-		
October	Company Records	For 2025	-		
November	Company Records	For 2025	-		
December	p219.20 thru 219.24	For 2025	-	-	
	Production Accumulated Depreciation		-	-	
Calculation of Common Accumulated Depreciation					
	Source				
December (Electric Portion)	p356	For 2024	-		
December (Electric Portion)	p356	For 2025	-	-	
28	Common Plant Accumulated Depreciation (Electric Only)		-	-	
7	Total Accumulated Depreciation	Sum of averages above	1,980,188,009	1,997,433,669	

Electric / Non-electric Cost Support

Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions				Form 1 Amount	Electric Portion	Non-electric Portion	Details
Plant Allocation Factors							
26	Accumulated Intangible Depreciation	p200-201.21.c		-	-		
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 Footnote Data & 16.c		-	-		
Allocated General & Common Expenses							
55	Plus Net Transmission Lease Payments	p200-201.4.c		-	-		
57	Common Plant O&M	p356		-	-		
Depreciation Expense							
80	Intangible Amortization	p336-337.1.d&e		-	-		
84	Common Depreciation - Electric Only	p336-337.11.b		-	-		
85	Common Amortization - Electric Only	p356 or p336-337.11.d		-	-		

Transmission / Non-transmission Cost Support

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

CWIP & Expensed Lease Worksheet

Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions				Form 1 Amount	CWIP In Form 1 Amount	Expensed Lease in Form 1 Amount	Details
Plant Allocation Factors							
6	Total Plant In Service	p204-207.104.g		6,484,489,289			
Plant In Service							
13	Transmission Plant In Service	p204-207.58.g		1,337,609,873			
17	Common Plant (Electric Only)	p356		-			
Accumulated Depreciation							
22	Transmission Accumulated Depreciation	p219.25.c		411,644,231			

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)	p320-323.187.c		18,851,492	1,178,912	17,672,580	Prior Year
	Account 926 (Current Year)	p320-323.187.b		21,072,277	(1,498,758)	22,571,035	Current Year
	Change in PBOP Expense			2,220,785	(2,677,670)	4,898,455	
Calculation of allowed increase in PBOP expense recorded in Acct. 926 (increase not to cause more than \$.05/kW/Mo in zonal rate):							
1	Allowed Change in Rate (\$/kW/mo)	0.05					
2	Divide zonal rate at Appendix A, line 168 by 1000 and by 12 =	6					
3	Multiply Transmission Net Revenue Requirement (Appendix A, line 165) by ratio of line 1 over line 2	1,616,400					
4	Divide line 3 by the wage & salary allocator (Appendix A, line 5)	8,086,934					
5	Subtract line 4 from the Change in PBOP expense shown above	(10,764,604)	This is the increase in PBOP expense permitted in the current year.				
6	Enter the result at line 5 on Appendix A, line 62 <u>ONLY</u> if it is positive; otherwise enter zero						
59	Less PBOP Expense in Acct. 926 in Excess of Allowed Amount	-					

EPRI Dues Cost Support

Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions				Form 1 Amount	EPRI Dues	Details
Allocated General & Common Expenses						
63	Less EPRI Dues	p352-353		295,676	295,676	

Regulatory Expense Related to Transmission Cost Support

Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions			Form 1 Amount	Transmission Related	Non-transmission Related	Details
67	Directly Assigned A&G Regulatory Commission Exp Account 928	p320-323.189.b	937,121	-	937,121	FERC Annual Assessment

Safety Related Advertising Cost Support

Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions			Form 1 Amount	Safety Related	Non-safety Related	Details
68	Directly Assigned A&G General Advertising Exp Account 930.1	p320-323.191.b	324,694	-	324,694	None

MultiState Workpaper

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

Education and Out Reach Cost Support

Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions			Form 1 Amount	Education & Outreach	Other	Details
68	Directly Assigned A&G General Advertising Exp Account 930.1	p320-323.191.b	324,694	-	324,694	None

Excluded Plant Cost Support

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

Add more lines if necessary

Transmission Related Account 242 Reserves

Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions		Beg of year	End of Year	End of Year for Est. Average for Final	Allocation	Trans Rlt'd	Details
39	Transmission Related Account 242 Reserves (exclude current year environmental site related reserves)	Enter \$				Amount	
	Directly Assignable to Transmission						
	Legal Accrual	-	-	-			
	Accrued FERC Assessment	-	-	-			
		-	-	-	100%	-	
	Labor Related, General plant related or Common Plant related						
	Workmen's Compensation Liability	349,282	868,457	608,870			
	Accrued Payroll	-	-	-			
	Accrued Vacations	-	-	-			
	Accrued Compensated Absences	8,431,804	8,269,321	8,350,563			
	Accrued Legal Settlements	3,795,000	3,750,000	3,772,500			
	Incentive Compensation Accrual	-	-	-			
	Employee Benefits	13,021,866	14,845,403	13,933,635			
		25,597,952	27,733,181	26,665,567	19.99%	5,329,859	
	Plant Related						
	Property Insurance	-	-	-			
		-	-	-	23.28%	-	
	Other						
	Affordable Housing Recapture	-	-	-			
	Regulatory Commitment	-	-	-			
	Counterparty Collateral	4,720,468	5,983,415	5,351,942			
	Other	335,001	660,511	497,756			
		5,055,469	6,643,926	5,849,698	0.00%	-	
	Total Transmission Related Reserves	30,653,421	34,377,107	32,515,264		5,329,859	

Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions		Beg of year	End of Year	End of Year for Est. Average for Final	Allocation	Trans Rlt'd	Details
40	Prepayments					To Line 45	
	Labor Related						
	Prepaid Federal Highway Use Tax	-	-	-	19.988%	-	
	Prepaid Information Technology Hardware/Software Maint	12,748,725	23,384,864	18,066,795	19.988%	3,611,154	
	Workman's Compensation	-	-	-	19.988%	-	
	Director's & Officer's Liability	-	-	-	19.988%	-	
	Excess General Liability	-	-	-	19.988%	-	
	Misc	1,458,878	4,685,400	3,072,139	19.988%	614,053	
	Other						
	PA PUC Assessments	1,687,412	2,091,478	1,889,445	0.000%	-	
	Plant Related						
	Property insurance	6,294,448	7,994,972	7,144,710	23.280%	1,663,255	
		22,189,463	38,156,714	30,173,089		5,888,462	

Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions		Beg of year	End of Year	End of Year for Est. Average for Final
	Assigned to O&M Stores Expense Undistributed	p227 Footnote Data p227.16	757,158 -	968,079 -
42	Undistributed Stores Exp		757,158	968,079
45	Transmission Materials & Supplies	p227.8	5,616,542	8,692,150
				7,154,346

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

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

Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions				1 CP Peak	Description & PJM Documentation
Network Zonal Service Rate					
168	1 CP Peak	p401.b	2,694		

Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions				Beaver Valley Deactivation Transmission Project w/o B3015.2 (DLCo Zone)	Dravosburg-Elrama Expansion Project w/o B3012.2 (DLCo Zone)	Beaver Valley Deactivation Transmission Project B3015.2 (Other Zone)	Dravosburg-Elrama Expansion Project B3012.2 (Other Zone)	Total	Description & PJM Documentation
76a	a Beginning Balance of Unamortized Transmission Projects	Per FERC Order	p110-111.71.c (Acct. 182.2)	\$ -	\$ -	\$ -	\$ -	\$ -	
	b Years remaining in Amortization Period	Per FERC Order		-	-	-	-	-	
	c Transmission Amortization Expense	(Line a / Line b)	p114-117.10.c (Acct. 407)	-	-	-	-	\$ -	
	Docket Number authorizing amount and period for recovery of Abandoned Transmission Project			ER23-1221-002	ER23-1222-002	ER23-1221-002	ER23-1222-002		

Attachment A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions				Total
	Amortization of Deficient or (Excess) Accumulated Deferred Income Taxes	Appendix A (Note S)	Attachment 9.1, Column E, Line 7	(2,441,406)
132a	Total Other Income Tax Adjustments			(2,441,406)

Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions						
Long Term Interest						
92 Long Term Interest	Total Column F below	Amount 78,501,569				
105 Long Term Debt	Total Column E below	1,788,333,333				
A	B	C	D	E	F	
				Weighted Outstanding (C*D/12)		
Act List all Bonds in Accounts 221 thru 224	Principle	Outstanding	Months Outstanding		Interest	
221 4.97% 1st Mort Bond due 11/14/2043	160,000,000	160,000,000	12	160,000,000	7,952,000	
221 4.76% 1st Mort Bond due 02/03/2042	200,000,000	200,000,000	12	200,000,000	9,520,000	
221 5.02% 1st Mort Bond due 02/04/2044	45,000,000	45,000,000	12	45,000,000	2,259,000	
221 5.12% 1st Mort Bond due 02/04/2054	85,000,000	85,000,000	12	85,000,000	4,352,000	
221 3.78% 1st Mort Bond due 03/02/2045	100,000,000	100,000,000	12	100,000,000	3,780,000	
221 3.93% 1st Mort Bond due 03/02/2055	200,000,000	200,000,000	12	200,000,000	7,860,000	
221 3.93% 1st Mort Bond due 07/15/2045	160,000,000	160,000,000	12	160,000,000	6,288,000	
221 3.82% 1st Mort Bond due 10/03/2047	60,000,000	60,000,000	12	60,000,000	2,292,000	
221 3.89% 1st Mort Bond due 02/01/2048	60,000,000	60,000,000	12	60,000,000	2,334,000	
221 4.04% 1st Mort Bond due 02/01/2058	125,000,000	125,000,000	12	125,000,000	5,050,000	
221 3.11% 1st Mort Bond due 05/05/2050	200,000,000	200,000,000	12	200,000,000	6,220,000	
221 4.59% 1st Mort Bond due 08/03/2052	130,000,000	130,000,000	12	130,000,000	5,967,000	
221 5.67% 1st Mort Bond due 03/12/2054	80,000,000	80,000,000	12	80,000,000	4,536,000	
221 5.77% 1st Mort Bond due 03/12/2064	50,000,000	50,000,000	12	50,000,000	2,885,000	
221 5.21% 1st Mort Bond due 04/30/2032	50,000,000	50,000,000	8	33,333,333	1,743,902	
221 5.44% 1st Mort Bond due 04/30/2035	150,000,000	150,000,000	8	100,000,000	5,462,667	
224						
224						
224						
224						
224						
224						
224						
224						
224						
224						
224						
Total				1,788,333,333	78,501,569	
Note:	The amount outstanding for debt retired during the year is the outstanding amount as of the last month it was outstanding.					

Exec Summary

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

Reconciliation details

1	April	Year 2 TO populates the formula with Year 1 data from FERC Form 1. \$ - Rev Req based on Year 1 data Must run Appendix A to get this number (without any cap adds in line 21) of Appendix A
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2	April	Year 2 TO estimates all transmission Cap Adds, Retirements, CWIP and associated depreciation for Year 2 based on Months expected to be in service and monthly CWIP balances in Year 2.
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	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)	(O)	(P)	(Q)	(R)	(S)	(T)	(U)	(V)	(W)	(X)	(Y)	(Z)	(AA)	(AB)	(AC)
	Other Project PIS	Other Retirements	Project X CWIP	Project X PIS	Project X Retirements	Brady PIS	Brady Retirements	Brady CWIP	Allegheny S5 PIS	Allegheny S5 Retirements	Beaver Valley w/o B3015.2 PIS	Beaver Valley w/o B3015.2 Retirements	Beaver Valley w/o B3015.2 CWIP	Dravosburg-Elrama w/o B3012.2 PIS	Dravosburg-Elrama w/o B3012.2 Retirements	Dravosburg-Elrama w/o B3012.2 CWIP	B3012.2 PIS	B3012.2 Retirements	B3012.2 CWIP	B3015.2 PIS	B3015.2 Retirements	B3015.2 CWIP	B1969 PIS	B1969 Retirements	BI-Carson Cheswick CWIP	BI-Carson Cheswick PIS	BI-Carson Cheswick Retirements	B2689.1/B2689.2 PIS	B2689.1/B2689.2 Retirements
Dec	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Jan	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Feb	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Mar	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Apr	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
May	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Jun	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Jul	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Aug	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sep	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Oct	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Nov	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dec	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
T total	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

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

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

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

[illegible]

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

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

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

6 April Year 3 TO populates the formula with Year 2 data from FERC Form 1.
Rev Req based on Prior Year data Must run Appendix A to get this number (without any adjustments for cap adds) of Appendix A
Detail of actual Cap Adds, Retirements, CWIP, and associated depreciation for Year 2 based on Months expected to be in service and monthly CWIP balances in Year 2.

	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)	(O)	(P)	(Q)	(R)	(S)	(T)	(U)	(V)	(W)	(X)	(Y)	(Z)	(AA)	(AB)	(AC)	
	Other Project PIS	Other Retirements	Project X CWIP	Project X PIS	Project X Retirements	Brady PIS	Brady Retirements	Brady CWIP	Allegheny S5 PIS	Allegheny S5 Retirements	Beaver Valley w/o B3012 PIS	Beaver Valley w/o B3012 Retirements	Beaver Valley w/o B3012 CWIP	Dravosburg-Elrama w/o B3012.2 PIS	Dravosburg-Elrama w/o B3012.2 Retirements	Dravosburg-Elrama w/o B3012.2 CWIP	B3012.2 PIS	B3012.2 Retirements	B3012.2 CWIP	B3015.2 PIS	B3015.2 Retirements	B3015.2 CWIP	B1969 PIS	B1969 Retirements	Bl-Carson Cheswick CWIP	Bl-Carson Cheswick PIS	Bl-Carson Cheswick Retirements	B2689.1/B2689.2 PIS	B2689.1/B2689.2 Retirements	
Dec																														
Jan	1,702,916	(1,511,425)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,207	-	-	
Feb	920,971	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Mar	4,876,122	(705,134)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	629	-	-	
Apr	6,173,049	(545,191)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	86,653	-	-	
May	68,664,256	(448,412)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(64,727)	-	-	
Jun	1,745,449	(7,619)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Jul	1,267,442	(7,289)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Aug	445,617	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(1,264)	-	-	
Sep	7,910,888	(112,800)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(261)	-	-	
Oct	(516,821)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Nov	4,299,578	(6,555)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	969,091	-	-	
Dec	5,454,197	(331,227)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	401	-	-	
Total	102,944,263	(3,676,651)	-	-	-	-	-	-	-	-	-	-	-	5,935	-	-	-	-	-	-	-	-	-	-	-	-	971,730	-	-	-

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 544,168,022
End of Year balance new plant additions = Col A + Col D + Col F + Col I + Col K+ Col N + Col Q + Col T + Col W + Col Z + Col AB 103,921,928

13 month avg of current year changes to CWIP = Col AE + Col AH + Col AK + Col AM + Col AO + Col AQ + Col AS -

	(AW) = AD	(AX)	(AY) = AW * AX	(AZ)	(BA) = AF	(BB)	(BC) = BA * BB	(BD)	(BE) = AG	(BF)	(BG) = BE * BF	(BH)	(BI) = AI	(BJ)	(BK) = BI * BJ	(BL)	(BM) = AJ	(BN)	(BO) = BM * BN	(BP)	(BQ) = AL	(BR)	(BS) = BQ * BR	(BT)	(BU) = AN	(BV)	(BW) = BU * BV	(BX)	(BY) = AP	
	Total Other Project PIS	Composite Trans Deprec Rate	Depreciation Expense	Accum Deprec PIS	Total Project X PIS	Composite Trans Deprec Rate	Depreciation Expense	Accum Deprec PIS	Total Brady PIS	Composite Trans Deprec Rate	Depreciation Expense	Accum Deprec PIS	Allegheny S5 PIS	Composite Trans Deprec Rate	Depreciation Expense	Accum Deprec PIS	Beaver Valley w/o B3015.5 PIS	Composite Trans Deprec Rate	Depreciation Expense	Accum Deprec PIS	Dravosburg-Elrama w/o B3012.2 PIS	Composite Trans Deprec Rate	Depreciation Expense	Accum Deprec PIS	Composite Trans Deprec Rate	Depreciation Expense	Accum Deprec PIS	Composite Trans Deprec Rate	Depreciation Expense	Accum Deprec PIS
DEC	0	0.22%	-	-	262,950,645	0.22%	578,491	103,108,113	155,913,693	0.22%	343,010	45,182,465	3,158,242	0.22%	6,948	1,104,420	17,699,348	0.22%	38,939	2,029,269	8,814,702	0.22%	19,392	808,417	-	0.22%	-	-	-	-
Jan	191,491	0.22%	421	421	262,950,645	0.22%	578,491	103,686,605	155,913,693	0.22%	343,010	45,525,475	3,158,242	0.22%	6,948	1,111,368	17,699,348	0.22%	38,939	2,068,207	8,814,702	0.22%	19,392	827,809	-	0.22%	-	-	-	-
Feb	1,112,462	0.22%	2,447	2,447	262,950,645	0.22%	578,491	104,265,096	155,913,693	0.22%	343,010	45,868,486	3,158,242	0.22%	6,948	1,118,316	17,699,348	0.22%	38,939	2,107,146	8,814,702	0.22%	19,392	847,202	-	0.22%	-	-	-	-
Mar	5,283,450	0.22%	11,624	14,492	262,950,645	0.22%	578,491	104,843,588	155,913,693	0.22%	343,010	46,211,496	3,158,242	0.22%	6,948	1,125,264	17,699,348	0.22%	38,939	2,146,084	8,814,702	0.22%	19,392	866,594	-	0.22%	-	-	-	-
Apr	10,911,908	0.22%	24,006	38,498	262,950,645	0.22%	578,491	105,422,079	155,913,693	0.22%	343,010	46,554,506	3,158,242	0.22%	6,948	1,132,212	17,699,348	0.22%	38,939	2,185,023	8,814,702	0.22%	19,392	885,986	-	0.22%	-	-	-	-
May	79,126,752	0.22%	174,079	212,577	262,950,645	0.22%	578,491	106,000,570	155,913,693	0.22%	343,010	46,897,516	3,158,242	0.22%	6,948	1,139,160	17,699,348	0.22%	38,939	2,223,961	8,814,702	0.22%	19,392	905,379	-	0.22%	-	-	-	-
Jun	80,864,582	0.22%	177,902	390,479	262,950,645	0.22%	578,491	106,579,062	155,913,693	0.22%	343,010	47,240,526	3,158,242	0.22%	6,948	1,146,108	17,699,348	0.22%	38,939	2,262,900	8,820,636	0.22%	19,405	924,784	-	0.22%	-	-	-	-
Jul	32,124,736	0.22%	180,674	571,154	262,950,645	0.22%	578,491	107,157,553	155,913,693	0.22%	343,010	47,583,536	3,158,242	0.22%	6,948	1,153,057	17,699,348	0.22%	38,939	2,301,839	8,820,636	0.22%	19,405	944,189	-	0.22%	-	-	-	-
Aug	82,570,353	0.22%	181,655	752,809	262,950,645	0.22%	578,491	107,736,045	155,913,693	0.22%	343,010	47,926,546	3,158,242	0.22%	6,948	1,160,005	17,699,348	0.22%	38,939	2,340,777	8,820,636	0.22%	19,405	963,595	-	0.22%	-	-	-	-
Sep	90,368,441	0.22%	198,811	951,619	262,950,645	0.22%	578,491	108,314,536	155,913,693	0.22%	343,010	48,269,556	3,158,242	0.22%	6,948	1,166,953	17,699,348	0.22%	38,939	2,379,716	8,820,636	0.22%	19,405	983,000	-	0.22%	-	-	-	-
Oct	89,851,620	0.22%	197,674	1,149,293	262,950,645	0.22%	578,491	108,893,027	155,913,693	0.22%	343,010	48,612,567	3,158,242	0.22%	6,948	1,173,901	17,699,348	0.22%	38,939	2,418,654	8,820,636	0.22%	19,405	1,002,406	-	0.22%	-	-	-	-
Nov	94,144,643	0.22%	207,118	1,356,411	262,950,645	0.22%	578,491	109,471,519	155,913,693	0.22%	343,010	48,955,577	3,158,242	0.22%	6,948	1,180,849	17,699,348	0.22%	38,939	2,457,593	8,820,636	0.22%	19,405	1,021,811	-	0.22%	-	-	-	-
Dec	99,267,612	0.22%	218,389	1,574,800	262,950,645	0.22%	578,491	110,050,010	155,913,693	0.22%	343,010	49,298,587	3,158,242	0.22%	6,948	1,187,797	17,699,348	0.22%	38,939	2,496,531	8,820,636	0.22%	19,405	1,041,216	-	0.22%	-	-	-	-
Total			1,574,800	539,648	262,950,645		6,941,897	106,579,062	155,913,693		4,116,121	47,240,526	3,158,242		83,378	1,146,108	17,699,348		467,263	2,262,900	8,817,897		232,800	924,799	-		-	-	5,338,712	

(AD)	(AE)	(AF)	(AG)	(AH)	(AI)	(AJ)	(AK)	(AL)	(AM)	(AN)	(AO)	(AP)	(AQ)	(AR)	(AS)	(AT)	(AU)	(AV)	
Accumulated Balance																			Total
Other Project PIS	Project X CWIP	Project X PIS	Brady PIS	Brady CWIP	Allegheny SS PIS	Beaver Valley w/o B3015.2 PIS	Beaver Valley w/o B3015.2 CWIP	Dravosburg-Etrens w/o B3012.2 PIS	Dravosburg-Etrens 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	
191,491	-	262,950,645	155,913,693	-	3,158,242	17,699,348	-	8,814,702	-	-	-	5,338,712	-	-	10,675,843	-	12,994,407	-	6,736,837
-	-	262,950,645	155,913,693	-	3,158,242	17,699,348	-	8,814,702	-	-	-	5,338,712	-	-	10,675,843	-	12,995,614	-	6,736,837
1,112,462	-	262,950,645	155,913,693	-	3,158,242	17,699,348	-	8,814,702	-	-	-	5,338,712	-	-	10,675,843	-	12,995,614	-	6,736,837
5,283,450	-	262,950,645	155,913,693	-	3,158,242	17,699,348	-	8,814,702	-	-	-	5,338,712	-	-	10,675,843	-	12,996,243	-	6,736,837
10,911,908	-	262,950,645	155,913,693	-	3,158,242	17,699,348	-	8,814,702	-	-	-	5,338,712	-	-	10,675,843	-	13,062,896	-	6,736,837
76,126,752	-	262,950,645	155,913,693	-	3,158,242	17,699,348	-	8,814,702	-	-	-	5,338,712	-	-	10,675,843	-	12,998,169	-	6,736,837
80,864,582	-	262,950,645	155,913,693	-	3,158,242	17,699,348	-	8,820,636	-	-	-	5,338,712	-	-	10,675,843	-	12,998,169	-	6,736,837
82,124,736	-	262,950,645	155,913,693	-	3,158,242	17,699,348	-	8,820,636	-	-	-	5,338,712	-	-	10,675,843	-	12,996,906	-	6,736,837
82,570,353	-	262,950,645	155,913,693	-	3,158,242	17,699,348	-	8,820,636	-	-	-	5,338,712	-	-	10,675,843	-	12,996,645	-	6,736,837
90,368,441	-	262,950,645	155,913,693	-	3,158,242	17,699,348	-	8,820,636	-	-	-	5,338,712	-	-	10,675,843	-	12,996,645	-	6,736,837
89,851,620	-	262,950,645	155,913,693	-	3,158,242	17,699,348	-	8,820,636	-	-	-	5,338,712	-	-	10,675,843	-	13,965,736	-	6,736,837
94,144,643	-	262,950,645	155,913,693	-	3,158,242	17,699,348	-	8,820,636	-	-	-	5,338,712	-	-	10,675,843	-	13,965,736	-	6,736,837
99,267,612	-	262,950,645	155,913,693	-	3,158,242	17,699,348	-	8,820,636	-	-	-	5,338,712	-	-	10,675,843	-	13,965,137	-	6,736,837
59,651,504	-	262,950,645	155,913,693	-	3,158,242	17,699,348	-	8,817,897	-	-	-	5,338,712	-	-	10,675,843	-	13,225,301	-	6,736,837
																			544,168,022

(BZ)	(CA) = BY * BZ	(CB)	(CD) = AR	(CE)	(CF) = CD * CE	(CG)	(CH) = AT Bi-Carson	(CI)	(CJ) = CH * CI	(CK)	(CL) = AV	(CM)	(CN) = CL * CM	(CO)
Composite Trans Deprec Rate	Depreciation Expense	Accum Deprec	B1969 PIS	Composite Trans Deprec Rate	Depreciation Expense	Accum Deprec	Cheswick PIS	Composite Tran Deprec Rate	Depreciation Expense	Accum Deprec	B2689.1/B2689.2 PIS	Composite Tra Deprec Rate	Depreciation Expense	Accum Deprec
0.22%	11,745	665,626	10,675,843	0.22%	23,487	3,063,967	12,994,407	0.22%	28,588	294,102	6,736,837	0.22%	14,821	904,084
0.22%	11,745	665,371	10,675,843	0.22%	23,487	3,087,454	12,995,614	0.22%	28,590	312,692	6,736,837	0.22%	14,821	918,905
0.22%	11,745	677,116	10,675,843	0.22%	23,487	3,110,941	12,996,614	0.22%	28,590	341,283	6,736,837	0.22%	14,821	933,726
0.22%	11,745	688,861	10,675,843	0.22%	23,487	3,134,428	12,996,243	0.22%	28,592	369,875	6,736,837	0.22%	14,821	948,547
0.22%	11,745	700,606	10,675,843	0.22%	23,487	3,157,914	13,062,896	0.22%	28,738	398,613	6,736,837	0.22%	14,821	963,368
0.22%	11,745	712,352	10,675,843	0.22%	23,487	3,181,401	12,998,169	0.22%	28,596	427,209	6,736,837	0.22%	14,821	978,189
0.22%	11,745	724,097	10,675,843	0.22%	23,487	3,204,888	12,998,169	0.22%	28,596	456,805	6,736,837	0.22%	14,821	993,010
0.22%	11,745	735,842	10,675,843	0.22%	23,487	3,228,375	12,996,906	0.22%	28,593	484,398	6,736,837	0.22%	14,821	1,007,831
0.22%	11,745	747,587	10,675,843	0.22%	23,487	3,251,862	12,996,645	0.22%	28,593	512,991	6,736,837	0.22%	14,821	1,022,652
0.22%	11,745	759,332	10,675,843	0.22%	23,487	3,275,349	12,996,645	0.22%	28,593	541,583	6,736,837	0.22%	14,821	1,037,473
0.22%	11,745	771,077	10,675,843	0.22%	23,487	3,298,836	13,965,736	0.22%	30,725	572,308	6,736,837	0.22%	14,821	1,052,294
0.22%	11,745	782,823	10,675,843	0.22%	23,487	3,322,322	13,965,736	0.22%	30,725	603,033	6,736,837	0.22%	14,821	1,067,115
0.22%	11,745	794,568	10,675,843	0.22%	23,487	3,345,809	13,966,137	0.22%	30,726	633,758	6,736,837	0.22%	14,821	1,081,936
	140,942	724,097	10,675,843		281,842	3,204,888	13,225,301		349,656	456,742	6,736,837		177,852	993,010

The difference between the Reconciliation in Step 6 and the forecast in Prior Year with interest	7,310,691
Place result in line 164 of the formula for Year 2 rate	

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

	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)	(O)	(P)	(Q)	(R)	(S)	(T)	(U)	(V)	(W)	(X)	(Y)	(Z)	(AA)	(AB)	(AC)
	Other Project PIS	Other Retirements	Project X CWIP	Project X PIS	Project X Retirements	Bradv PIS	Bradv Retirements	Bradv CWIP	Allegheny S5 PIS	Allegheny S5 Retirements	Beaver Valley w/o B3015.2 PIS	Beaver Valley w/o B3015.2 Retirements	Beaver Valley w/o B3015.2 CWIP	Dravosburg-Elrama w/o B3012.2 PIS	Dravosburg-Elrama w/o B3012.2 Retirements	Dravosburg-Elrama w/o B3012.2 CWIP	B3012.2 PIS	B3012.2 Retirements	B3012.2 CWIP	B3015.2 PIS	B3015.2 Retirements	B3015.2 CWIP	B1969 PIS	B1969 Retirements	BI-Carson Cheswick CWIP	BI-Carson Cheswick PIS	BI-Carson Cheswick Retirements	B2689.1/B2689.2 PIS	B2689.1/B2689.2 Retirements
Dec	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Jan	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Feb	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Mar	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Apr	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
May	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Jun	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Jul	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Aug	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sep	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Oct	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Nov	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dec	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

13 month avg of new plant additions = Col AD + Col AF + Col AG + Col AI + Col AJ + Col AL + Col AN + Col AP + Col AR + Col AT + Col AV
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 Project PIS	Composite Trans Deprec Rate	Depreciation Expense	Accum Deprec	Total Project X PIS	Composite Trans Deprec Rate	Depreciation Expense	Accum Deprec	Total Brady PIS	Composite Trans Deprec Rate	Depreciation Expense	Accum Deprec	Allegheny S5 PIS	Composite Trans Deprec Rate	Depreciation Expense	Accum Deprec	Beaver Valley PIS	Composite Trans Deprec Rate	Depreciation Expense	Accum Deprec	Dravosburg-Elrama PIS	Composite Trans Deprec Rate	Depreciation Expense	Accum Deprec	B3012.2 PIS	Composite Trans Deprec Rate	Depreciation Expense	Accum Deprec	B3015.2 PIS
DEC	0	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-
Jan	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-
Feb	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-
Mar	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-
Apr	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-
May	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-
Jun	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-
Jul	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-
Aug	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-
Sep	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-
Oct	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-
Nov	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-
Dec	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-

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

- 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. avg cap adds, CWIP, depreciation for Year 3 cap adds)

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

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

(CA) = BY * BZ			(CB)		(CD) = AR		(CE)		(CF) = CD * CE		(CG)		(CH) = AT		(CI)		(CJ) = CH * CI		(CK)		(CL) = AV		(CM)		(CN) = CL * CM		(CO)	
Composite Trans Deprec Rate		Depreciation Expense	Accum Deprec	B1969 PIS	Composite Trans Deprec Rate	Depreciation Expense	Accum Deprec	Bl-Carson PIS	Composite Tran Deprec Rate	Depreciation Expense	Accum Deprec	B2689.1 PIS	B2689.2 PIS	Composite Tran Deprec Rate	Depreciation Expense	Accum Deprec	B2689.1 PIS	B2689.2 PIS	Composite Tran Deprec Rate	Depreciation Expense	Accum Deprec	B2689.1 PIS	B2689.2 PIS	Composite Tran Deprec Rate	Depreciation Expense	Accum Deprec	B2689.1 PIS	B2689.2 PIS
0.22%	-	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	-	0.22%	-	-	-	-	0.22%	-	-	-	-	-
0.22%	-	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	-	0.22%	-	-	-	-	0.22%	-	-	-	-	-
0.22%	-	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	-	0.22%	-	-	-	-	0.22%	-	-	-	-	-
0.22%	-	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	-	0.22%	-	-	-	-	0.22%	-	-	-	-	-
0.22%	-	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	-	0.22%	-	-	-	-	0.22%	-	-	-	-	-
0.22%	-	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	-	0.22%	-	-	-	-	0.22%	-	-	-	-	-
0.22%	-	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	-	0.22%	-	-	-	-	0.22%	-	-	-	-	-
0.22%	-	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	-	0.22%	-	-	-	-	0.22%	-	-	-	-	-
0.22%	-	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	-	0.22%	-	-	-	-	0.22%	-	-	-	-	-
0.22%	-	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	-	0.22%	-	-	-	-	0.22%	-	-	-	-	-
0.22%	-	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	-	0.22%	-	-	-	-	0.22%	-	-	-	-	-
0.22%	-	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	-	0.22%	-	-	-	-	0.22%	-	-	-	-	-
0.22%	-	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	-	0.22%	-	-	-	-	0.22%	-	-	-	-	-
0.22%	-	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	-	0.22%	-	-	-	-	0.22%	-	-	-	-	-
0.22%	-	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	-	0.22%	-	-	-	-	0.22%	-	-	-	-	-
0.22%	-	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	-	0.22%	-	-	-	-	0.22%	-	-	-	-	-
0.22%	-	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	-	0.22%	-	-	-	-	0.22%	-	-	-	-	-
0.22%	-	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	-	0.22%	-	-	-	-	0.22%	-	-	-	-	-
0.22%	-	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	-	0.22%	-	-	-	-	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	
1	165	Plus any increased ROE calculated on Attachment 7 other than PJM Sch. 12 projects Incentive - Revenue Credit for the corresponding rate year
		\$ 2,776,533
		Fixed Charge Rate (FCR) if not a CIAC
2	155	Net Plant Carrying Charge without Depreciation
3	162	Net Plant Carrying Charge per 100 Basis Point increase in ROE without Depreciation
4		Line B less Line A
5	156	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

Amortization = Annual Amortization Expense (specific for Abandoned Plant).

Revenue= FCR* (Beginning + Ending)/2 + 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

Duquesne Trans Enhancement Project CWP				Duquesne Trans Enhancement Project PS				Brady CWP				Brady PS				Allegheny SS PS			
Details	Yes			Yes				Yes				Yes				Yes			
Schedule 12	No			No				No				No				No			
Life	100			100				150				150				0			
CIAC	No			No				No				No				No			
Increased ROE (Basis Points)	16.333%			16.333%				16.333%				16.333%				16.333%			
FCR W base ROE	17.013%			17.013%				17.353%				17.353%				16.333%			
W increased ROE																			
Annual Depreciation Exp				106,579,062		Estimate - Attachment 6, Step 2, Column D, Total*						47,240,526		Estimate - Attachment 6, Step 2, Column BH, Total*		1,146,108		Estimate - Attachment 6, Step 2, Column BL, Total*	
Annual Amortization Exp.																			
13 monthly Avg				Estimate - Attachment 6, Step 2, Column AE, Avg mo*	262,950,645	Estimate - Attachment 6, Step 2, Column AF, Avg mo*				Estimate - Attachment 6, Step 2, Column AH, Avg mo*		155,913,693		Estimate - Attachment 6, Step 2, Column AG, Avg mo*		3,158,242		Estimate - Attachment 6, Step 2, Column AI, Avg mo*	
Revenue [(Beginning + Ending)/2* Line 11]				Revenue [(Beginning + Ending)/2* Line 11]				Revenue [(Beginning + Ending)/2* Line 11]				Revenue [(Beginning + Ending)/2* Line 11]				Revenue [(Beginning + Ending)/2* Line 11]			
Invest Yr	Beginning	Depreciation	Ending	Beginning	Depreciation	Ending	Beginning	Beginning	Depreciation	Ending	Ending	Beginning	Depreciation	Ending	Ending	Beginning	Depreciation	Ending	Ending
17 FCR W base ROE	2006	-	-	12,009,449	131,821	11,877,628	1,950,705	-	-	-	-	-	-	-	-	-	-	-	-
18 W increased ROE	2006	-	-	12,009,449	131,821	11,877,628	2,031,963	-	-	-	-	-	-	-	-	-	-	-	-
19 FCR W base ROE	2007	-	-	50,485,747	776,718	49,709,030	8,182,266	-	-	-	-	-	-	-	-	-	-	-	-
20 W increased ROE	2007	-	-	50,485,747	776,718	49,709,030	8,523,105	-	-	-	-	-	-	-	-	-	-	-	-
21 FCR W base ROE	2008	-	-	96,868,230	1,396,151	95,472,079	15,707,201	-	-	-	-	-	-	-	-	-	-	-	-
22 W increased ROE	2008	-	-	96,868,230	1,396,151	95,472,079	16,361,488	-	-	-	-	-	-	-	-	-	-	-	-
23 FCR W base ROE	2009	-	-	115,267,202	4,954,232	110,312,970	18,421,688	-	-	-	-	-	-	-	-	-	-	-	-
24 W increased ROE	2009	-	-	115,267,202	4,954,232	110,312,970	19,189,059	-	-	-	-	-	-	-	-	-	-	-	-
25 FCR W base ROE	2010	-	-	195,470,338	8,476,483	186,993,855	31,233,237	-	-	-	-	-	-	-	-	-	-	-	-
26 W increased ROE	2010	-	-	195,470,338	8,476,483	186,993,855	32,534,286	-	-	-	-	-	-	-	-	-	-	-	-
27 FCR W base ROE	2011	-	-	230,878,255	13,522,528	217,355,727	36,604,398	-	-	-	-	-	-	-	-	-	-	-	-
28 W increased ROE	2011	-	-	230,878,255	13,522,528	217,355,727	38,129,187	-	-	-	-	-	-	-	-	-	-	-	-
29 FCR W base ROE	2012	-	-	230,204,308	18,782,180	211,422,129	36,064,802	-	-	-	-	-	-	-	-	-	-	-	-
30 W increased ROE	2012	-	-	230,204,308	18,782,180	211,422,129	37,567,114	-	-	-	-	-	-	-	-	-	-	-	-
31 FCR W base ROE	2013	-	-	250,007,863	24,198,376	225,809,487	38,856,955	-	-	-	-	-	-	-	-	-	-	-	-
32 W increased ROE	2013	-	-	250,007,863	24,198,376	225,809,487	40,475,576	-	-	-	-	-	-	-	-	-	-	-	-
33 FCR W base ROE	2014	-	-	262,865,544	30,309,925	232,555,619	40,457,873	-	-	-	-	-	-	-	-	-	-	-	-
34 W increased ROE	2014	-	-	262,865,544	30,309,925	232,555,619	42,143,182	-	-	-	-	-	-	-	-	-	-	-	-
35 FCR W base ROE	2015	-	-	262,942,890	37,160,176	225,782,714	39,911,089	-	-	-	-	-	-	-	-	-	-	-	-
36 W increased ROE	2015	-	-	262,942,890	37,160,176	225,782,714	41,573,821	-	-	-	-	-	-	-	-	-	-	-	-
37 FCR W base ROE	2016	-	-	262,951,631	44,101,979	218,849,652	39,345,804	-	-	-	-	-	-	-	-	-	-	-	-
38 W increased ROE	2016	-	-	262,951,631	44,101,979	218,849,652	40,984,601	-	-	-	-	-	-	-	-	-	-	-	-
39 FCR W base ROE	2017	-	-	262,950,645	51,043,887	211,906,758	38,778,562	-	-	-	-	-	-	-	-	-	-	-	-
40 W increased ROE	2017	-	-	262,950,645	51,043,887	211,906,758	40,393,918	-	-	-	-	-	-	-	-	-	-	-	-
41 FCR W base ROE	2018	-	-	262,950,645	57,985,783	204,964,862	38,211,682	-	-	-	-	-	-	-	-	-	-	-	-
42 W increased ROE	2018	-	-	262,950,645	57,985,783	204,964,862	39,803,403	-	-	-	-	-	-	-	-	-	-	-	-
43 FCR W base ROE	2019	-	-	262,950,645	64,927,581	198,022,964	37,244,762	-	-	-	-	-	-	-	-	-	-	-	-
44 W increased ROE	2019	-	-	262,950,645	64,927,581	198,022,964	39,212,898	-	-	-	-	-	-	-	-	-	-	-	-
45 FCR W base ROE	2020	-	-	262,950,645	71,869,578	191,081,067	37,077,861	-	-	-	-	-	-	-	-	-	-	-	-
46 W increased ROE	2020	-	-	262,950,645	71,869,578	191,081,067	38,622,373	-	-	-	-	-	-	-	-	-	-	-	-
47 FCR W base ROE	2021	-	-	262,950,645	78,811,474	184,139,171	35,510,861	-	-	-	-	-	-	-	-	-	-	-	-
48 W increased ROE	2021	-	-	262,950,645	78,811,474	184,139,171	38,031,858	-	-	-	-	-	-	-	-	-	-	-	-
49 FCR W base ROE	2022	-	-	262,950,645	85,753,371	177,197,274	35,944,061	-	-	-	-	-	-	-	-	-	-	-	-
50 W increased ROE	2022	-	-	262,950,645	85,753,371	177,197,274	37,441,343	-	-	-	-	-	-	-	-	-	-	-	-
51 FCR W base ROE	2023	-	-	262,950,645	92,695,268	170,255,377	35,377,161	-	-	-	-	-	-	-	-	-	-	-	-
52 W increased ROE	2023	-	-	262,950,645	92,695,268	170,255,377	36,850,828	-	-	-	-	-	-	-	-	-	-	-	-
53 FCR W base ROE	2024	-	-	262,950,645	99,637,165	163,313,480	36,260,313	-	-	-	-	-	-	-	-	-	-	-	-
54 W increased ROE	2024	-	-	262,950,645	99,637,165	163,313,480	38,260,313	-	-	-	-	-	-	-	-	-	-	-	-
55 FCR W base ROE	2025	-	-	262,950,645	106,579,062	156,371,583	34,243,360	-	-	-	-	-	-	-	-	-	-	-	-
56 W increased ROE	2025	-	-	262,950,645	106,579,062	156,371,583	35,869,798	-	-	-	-	-	-	-	-	-	-	-	-
57 FCR W base ROE	2026	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
58 W increased ROE	2026	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
59	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
60	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

*For True-up use amounts in Step 6 of Attachment 6

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

Fixed Charge Ratio (FCR) if not a CIAC	
Net Plant Carrying Charge without Depreciation	16.3327%
Net Plant Carrying Charge per 100 Basis Point increase in ROE without Depreciation	17.0131%
Line B less Line A	0.6804%
Net Plant Carrying Charge without Depreciation, Return, nor Income Taxes	6.8808%

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

(A)	(B)	(C)	(D)
Account Number	Depreciation Plant Base	Depreciation Rate	Depreciation Expense
Transmission Plant			
351.1 - Computer Hardware	18,466,115	20	3,693,223
351.2 - Computer Software	8,225,927	20	1,645,185
351.3 - Communication Equipment	972,554	6.67	64,869
352-Major Structures	11,445,189	3.01	344,500
352-Minor Structures	23,048,747	2.53	583,133
353	540,566,206	3.42	18,487,364
354	81,654,875	1.6	1,306,478
355	157,193,318	2.47	3,882,675
356	193,683,160	2.09	4,047,978
357	107,418,014	1.82	1,955,008
358	168,264,644	1.88	3,163,375
359	12,332,687	1.87	230,621
Subtotal	1,323,271,436		39,404,411
General Plant			
390	220,995,207	3.33	7,359,140
391	7,994,524	20	1,598,905
391.1	13,267,102	5	663,355
392	101,644,283	9.1	9,249,630
393	1,705,104	3.33	56,780
394	40,023,707	4	1,600,948
395	1,773,474	5	88,674
396	3,821,582	6.1	233,117
397.1 - Computer Hardware	28,812,016	20	5,762,403
397.2 - Computer Software	262,978,294	20	52,595,659
397.3 - Communication Equipment	40,629,468	6.67	2,709,986
398	10,619	5	531
Subtotal	723,655,379		81,919,127

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

A	B	C	D	E
	Source	Deficient or (Excess) ADIT Amortization	Tax Gross-up Percentage	Impact on Income Tax Allowance
1 TCJA 2017 Excess Deferred Income Taxes To Be Flowed Back To Transmission Customers	Attachment 9.2, Line 4	\$ (1,443,057) x	137.57%	= \$ (1,985,278)
2 TCJA 2017 Deficient Deferred Income Taxes To Be Recovered From Transmission Customers	Attachment 9.2, Line 11	- x	137.57%	\$ -
3 PA 2022 Excess Deferred Income Taxes To Be Flowed Back To Transmission Customers	Attach 9.2, Lines 6+7	(439,826)	137.57%	\$ (605,088)
4 PA 2022 Deficient Deferred Income Taxes To Be Recovered From Transmission Customers	Attachment 9.2, Line 12	108,276	137.57%	\$ 148,960
5 [Reserved for future tax rate changes]		\$ - x	137.57%	-
6 Total Adjustments to Tax Expense (without Tax Gross-up)		<u>\$ (1,774,607)</u>		
7 Total Impact on Tax Expense (with Tax Gross-up)				<u>\$ (2,441,406)</u> To Attach. 5

Notes

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

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

3 - Tax gross-up calculation:

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

4 - [Reserved for future tax rate changes]

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

A	B	C	D	E	F	G	H	I
Category of Deficient or (Excess) Accumulated Deferred Income Taxes	Tax Law Change	Amortization Period	Deficient / (Excess) ADIT (Prior to Amortization and without Tax Gross-up)	Cumulative Excess / (Deficient) ADIT Amortization through the Beginning of the Test Year	Deficient / (Excess) ADIT (without Tax Gross-up) As of Beginning of Test Year	Amortization of Excess / (Deficient) ADIT during Test Year Debit / (Credit)	Deficient / (Excess) ADIT (without Tax Gross-up) As of End of Test Year	Reference
<u>Note A</u>	<u>Note B</u>	<u>Note C</u>	<u>Note D</u>	<u>Note E</u>	<u>Note F</u>	<u>Note G</u>	<u>Note H</u>	
1 ACCOUNT 254:								
2 Protected Plant-related (Excess) ADIT	TCJA-2017	ARAM	\$ (62,306,926)	\$7,160,058	\$ (55,146,868)	\$1,457,232	(\$53,689,636)	
3 Unprotected Plant-related Deficient / (Excess) ADIT	TCJA-2017	ARAM	874,047	889,348	1,763,395	(14,175)	1,749,220	
4 Total Plant-related (Excess) ADIT	TCJA-2017	ARAM	(61,432,879)	8,049,406	(53,383,473)	1,443,057	(51,940,416)	
5 Unprotected Non-plant-related (Excess) ADIT	TCJA-2017	3 Years	(8,351,935)	8,351,935	0	-	0	
6 Unprotected Plant-related State Deficient / (Excess) ADIT	PA 2022	ARAM	(6,152,181)	275,585	(5,876,595)	247,089	(5,629,506)	
7 Unprotected Non-plant-related State (Excess) ADIT	PA 2022	1 year	(741,233)	548,496	(192,737)	192,737	-	
8 [Reserved for future changes]			-	-	-	-	-	
9 Total (Excess) ADIT (Account 254)	TCJA-2017		\$ (76,678,227)	\$ 17,225,423	\$ (59,452,805)	\$ 1,882,883	\$ (57,569,922)	
10 ACCOUNT 182.3:								
11 Unprotected Non-plant-related Deficient ADIT	TCJA-2017	3 Years	\$ 5,724,074	(\$5,724,074)	\$ 0	\$0	\$0	
12 Unprotected Non-plant-related Deficient ADIT	PA 2022	1 year	418,231	(309,955)	108,276	(108,276)	-	
13 [Reserved for future changes]			-	-	-	-	-	
14 Total (Excess) ADIT (Account 182.3)	TCJA-2017		\$ 6,142,305	\$ (6,034,029)	\$ 108,276	\$ (108,276)	\$ 0	
15 Net Deficient / (Excess) Deferred Taxes			\$ (70,535,922)	\$ 11,191,394	\$ (59,344,529)	\$ 1,774,607	\$ (57,569,922)	

Notes

- A.** Lists the categories of transmission-allocated deficient or (excess) accumulated deferred income taxes (ADIT) due to re-measurements resulting from changes in tax law. "Protected" means that normalization rules apply to the refund of excess deferred income taxes or the recovery of deficient deferred income taxes. For TCJA-2017, normalization rules apply to certain depreciation-related excess deferred taxes and provide that such amounts may not be returned to customers more rapidly or to a greater extent than the Average Rate Assumption Method (ARAM) over the remaining book depreciable lives of the associated property. Unprotected Deficient or (Excess) ADIT is not subject to normalization rules. All state deficient or (excess) ADIT items are not protected as there are no Pennsylvania normalization requirements. Amounts in Column D are based on the re-measurements on Attachment 9.3 (TCJA 2017) or similar attachments for other changes in tax law. For TCJA-2017, amounts in Column D Lines 2, 3, 5, and 11 agree with amounts in Attachment 9.3 Lines 3-G, 3-H, 15-J, and 15-I, respectively. For PA 2022, amounts in Column D Lines 6, 7, and 12 agree with amounts in Attachment 9.4.1 Lines 2-H, 6-H, and 15-H, respectively.
- B.** Indicates the tax law change and the date of enactment. "TCJA-2017" refers to the Tax Cuts and Jobs Act (P.L. 115-97) enacted on December 22, 2017. Details of (excess) or deficient ADIT attributable to TCJA-2017 are reflected on Attachment 9.3. "PA 2022" refers Pennsylvania House Bill 1342 enacted in July 2022 which reduces the reduces the Pennsylvania corporate net income tax rate over nine years. The impact of the 2023 PA rate reduction is reflected on Attachment 9.4.1. The impact of the 2024 PA rate reduction is reflected on Attachment 9.4.2. The impact of the 2025 PA rate reduction is reflected on Attachment 9.4.3. The impacts of future changes in federal, state or local income tax rates, if any, will result in additional attachments to support the computation of future deficient or (excess) ADIT amounts impacting customer rates.
- C.** Amortization related to TCJA amounts described as 3 Years is computed ratably. Amortization over the ARAM occurs over the remaining depreciable lives of the associated property. 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 initial 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 and subsequent remeasurements are computed on Attachments 9.4.1 to 9.4.3. Separate worksheets will be used for the remeasurement for each subsequent effective date of a new tax rate.
- E.** Positive amounts are the cumulative refund of excess ADIT prior to the test period (before gross-up to the revenue requirement). Negative amounts are the cumulative recovery of deficient ADIT prior to the test period (before gross-up to the revenue requirement).
- F.** Amounts in Column F are the deficient or (excess) ADIT for category of temporary differences as of the beginning of the test period, adjusted for cumulative (refunds) or recoveries before such date and before gross-up to the revenue requirement. The impact of these amounts on rate base is reflected on Attachment 1 - ADIT.
- G.** Positive amounts are the annual refund of excess ADIT during the test period (before gross-up to the revenue requirement). These amounts reduce Account 254 and are credited to Account 411.1. Negative amounts are the annual recovery of deficient ADIT during the test period (before gross-up to the revenue requirement). These amounts reduce Account 182.3 and are debited to Account 410.1. The impact of these amounts on the income tax allowance, including tax gross-up, is computed on Attachment 9.1 - Amortization of Deficient or (Excess) ADIT.
- H.** Amounts in Column H are the deficient or (excess) ADIT for category of temporary differences as of the end of the test period, adjusted for cumulative (refunds) or recoveries before such date and before gross-up to the revenue requirement. The impact of these amounts on rate base is reflected on Attachment 1 - ADIT.
- I.** References to "TCJA 2017" in Column B, rows 9 and 14 (subtotal amounts) should be ignored. The applicable tax law changes are referenced appropriately in the detail lines of the table.

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

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

Notes

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

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

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

Notes

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

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

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

Notes

- A. Lists the transmission-related temporary differences as of the 2023 remeasurement date for the Pennsylvania tax rate reductions enacted in 2022.
- B. Indicates the deferred tax assets or liabilities (ADIT) account for each temporary difference. Note that the state related plant-related temporary difference related to state method and life depreciation differences and other basis differences are all unprotected and recorded as a single ADIT amount in account 282.
- C. Amounts in Columns C-J are the transmission-related cumulative temporary differences between amounts reported for regulatory reporting purposes and amounts reported for tax reporting purposes as of the December 31, 2022, the effective date of the PA income tax rate decrease from 8.99 percent to 8.49 percent. The amounts reflect the provision-to-return true-up adjustments recorded during 2023 to account for differences between the estimates used in 2023 financial reporting and amounts reported on the 2023 federal income tax return filed in 2024. Plant-related transmission temporary differences specifically identified from underlying Company plant records. Non-plant related transmission temporary differences are allocated based on the final 2023 applicable wage and salary allocator or gross plant allocator.
- D. Amounts in Column D are the deferred tax assets or liabilities (ADIT) for each temporary difference as of December 31, 2023, measured at the state income tax rate in effect until such date (8.99 percent).
- E. Amounts in Column E are the ADIT amounts for each temporary difference as of December 31, 2023, re-measured at the state income tax rate in effect after such date (8.49 percent).
- F. Amounts in Column F are the deficient or (excess) ADIT amounts for each temporary difference as of December 31, 2023, prior to gross-up to the revenue requirement. The deficient or (excess) ADIT amounts (prior to gross-up) attributable to Accounts 190, 281, 282 and 283 were recorded as a net debit to Account 190 and resulted in amounts recorded in Account 182.3 or Account 254 (as indicated in Columns I and J). The amount of ADIT affecting rate base reflects the remeasurements as the deficient ADIT is recovered or the (excess) ADIT is refunded (detailed on Attachment 1 - ADIT). The amounts in Column F, as classified in Columns G and H under any applicable normalization rule and as classified in Columns I and J as deficient or excess, are reported on Attachment 9.2 for purposes of computing the unamortized deficient or (excess) ADIT and the rate base adjustment. There are no Pennsylvania tax normalization requirements. The non-plant excess and deficient deferred taxes existing at December 31, 2023, are being refunded to customers in 2024 consistent with PA rate reduction from 8.99% to 8.49% in 2024. Future PA tax rate reductions will result in additional deficient or (excess) deferred taxes being collected or refunded to customers.
- G. Amounts in Column G relate to deficient or (excess) ADIT computed in Column F that is subject to (i.e., protected by) the IRS normalization requirements.
- H. Amounts in Column H relate to deficient or (excess) ADIT computed in Column F that is not subject to (i.e., not protected by) the IRS normalization requirements.
- I. Deficient ADIT amounts due to remeasurements resulting from changes in tax law are recorded in Account 182.3. The company maintains separate deferred tax records for individual components of its plant-related temporary differences that reverse as depreciation-related differences and treats them as a single ADIT item and a single deficient ADIT item. Remeasurements on Attachment 9.4.2 are prior to tax gross-up.
- J. (Excess) ADIT amounts due to remeasurements resulting from changes in tax law are recorded in account 254. The company maintains separate deferred tax records for individual components of its plant-related temporary differences that reverse as depreciation-related differences and treats them as a single ADIT item and a single excess ADIT item. Remeasurements on Attachment 9.4.2 are prior to tax gross-up.

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

A	B	C	D	E	F	G	H	I	J
Temporary Difference	Account 190, 281, 282 or 283	Cumulative Temporary Difference at Enactment of PA Rate Change (Pre-tax)	ADIT Balance before PA Rate Change Remeasurement	ADIT Balance after PA Rate Change Remeasurement	Deficient or (Excess) ADIT (F = D - E)	Protected Deficient or (Excess) ADIT (Portion of F)	Unprotected Deficient or (Excess) ADIT (Portion of F)	Deficient ADIT Recorded to Account 182.3 (prior to tax gross-up)	Excess ADIT Recorded to Account 254 (prior to tax gross-up)
Note A	Note B	Note C	Note D	Note E	Note F	Note G	Note H	Note I	Note J
Plant-related Items									
1 Unprotected State M/L, basis and other differences		(418,219,517)	(29,244,046)	(27,580,234)	(\$1,663,812)		(\$1,663,812)		
2 Total Plant-related Excess Deferred Taxes	282	(418,219,517)	(29,244,046)	(27,580,234)	(1,663,812)	-	(1,663,812)		(1,663,812)
Non-Plant Related Items:									
3 Reg Asset - Pension	283	(45,280,989)	(\$3,037,041)	(2,858,181)	(\$178,860)		(\$178,860)		
4 Reg Asset - Comp Absences	283	(1,172,117)	(\$78,615)	(73,985)	(4,630)		(4,630)		
5 Amort on Recacquired Debt	283	(2,341,152)	(\$157,023)	(147,776)	(9,247)		(9,247)		
6 Non-Plant (Excess)		(48,794,259)	(3,272,679)	(3,079,942)	(192,737)	-	(192,737)		(192,737)
7 Liability - Accrued Misc Reserves	190	3,534,092	\$237,035	223,075	13,960		13,960		
8 Liability - Healthcare	190	305,118	\$20,465	19,259	1,206		1,206		
9 Liability - Legal	190	723,703	\$48,539	45,681	2,858		2,858		
10 Liability - OPEB	190	3,333,812	\$223,602	210,434	13,168		13,168		
11 Liability - Injuries & Damages	190	578,475	\$38,799	36,514	2,285		2,285		
12 Liability - Comp Absences	190	1,172,117	\$78,615	73,985	4,630		4,630		
13 Liability - Accrued Vacation	190	435,819	\$29,231	27,509	1,722		1,722		
14 Liability - Pension	190	17,328,153	\$1,162,217	1,093,770	68,447		68,447		
15 Non-Plant Deficient		27,411,290	1,838,503	1,730,227	108,276	-	108,276	108,276	
16 Deferred Taxes		(21,382,968)	(1,434,176)	(1,349,715)	(84,461)	-	(84,461)	\$108,276	(\$192,737)
17 Total Deficient and (Excess) ADIT (prior to gross-up or amortization)		(439,602,485)	(30,678,222)	(28,929,949)	(1,748,273)	-	(1,748,273)	108,276	(1,856,549)

Notes

A. Lists the transmission-related temporary differences as of the 2024 remeasurement date for the Pennsylvania tax rate reductions enacted in 2022.

B. Indicates the deferred tax assets or liabilities (ADIT) account for each temporary difference. Note that the state related plant-related temporary difference related to state method and life depreciation differences and other basis differences are all unprotected and recorded as a single ADIT amount in account 282.

C. Amounts in Columns C-J are the transmission-related cumulative temporary differences between amounts reported for regulatory reporting purposes and amounts reported for tax reporting purposes as of the December 31, 2022, the effective date of the PA income tax rate decrease from 8.49 percent to 7.99 percent. The amounts reflect the provision-to-return true-up adjustments recorded during 2024 to account for differences between the estimates used in 2024 financial reporting and amounts reported on the 2024 federal income tax return filed in 2025. Plant-related transmission temporary differences specifically identified from underlying Company plant records. Non-plant related transmission temporary differences are allocated based on the final 2024 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, 2024, measured at the state income tax rate in effect until such date (8.49 percent).

E. Amounts in Column E are the ADIT amounts for each temporary difference as of December 31, 2024, re-measured at the state income tax rate in effect after such date (7.99 percent).

F. Amounts in Column F are the deficient or (excess) ADIT amounts for each temporary difference as of December 31, 2024, 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, 2024, are being refunded to customers in 2025 consistent with PA rate reduction from 8.49% to 7.99% in 2025. Future PA tax rate reductions will result in additional deficient or (excess) deferred taxes being collected or refunded to customers.

G. Amounts in Column G relate to deficient or (excess) ADIT computed in Column F that is subject to (i.e., protected by) the IRS normalization requirements.

H. Amounts in Column H relate to deficient or (excess) ADIT computed in Column F that is not subject to (i.e., not protected by) the IRS normalization requirements.

I. Deficient ADIT amounts due to remeasurements resulting from changes in tax law are recorded in Account 182.3. The company maintains separate deferred tax records for individual components of its plant-related temporary differences that reverse as depreciation-related differences and treats them as a single ADIT item and a single deficient ADIT item. Remeasurements on Attachment 9.4.2 are prior to tax gross-up.

J. (Excess) ADIT amounts due to remeasurements resulting from changes in tax law are recorded in account 254. The company maintains separate deferred tax records for individual components of its plant-related temporary differences that reverse as depreciation-related differences and treats them as a single ADIT item and a single excess ADIT item. Remeasurements on Attachment 9.4.2 are prior to tax gross-up.

APPENDIX 2

Formula Rate - Appendix A Estimate

Notes

FERC Form 1 Page # or Instruction

2025

Shaded cells are input cells

Allocators

1	Transmission Wages Expense	p354-355.21.b	10,985,230
2	Total Wages Expense	p354-355.28b	103,524,050
3	Less A&G Wages Expense	p354-355.27b	48,564,365
4	Total	(Line 2 - 3)	54,959,685
5		(Line 1 / Line 4)	19.9878%
Plant Allocation Factors			
6	Total Plant In Service	(Note B) Attachment 5	6,484,489,289
7	Total Accumulated Depreciation	(Note A) Attachment 5	1,997,433,669
8	Net Plant	(Line 6 - Line 7)	4,487,055,620
9	Transmission Gross Plant	(Line 21)	1,517,890,700
10	Gross Plant Allocator	(Line 9 / Line 6)	23.4080%
11	Transmission Net Plant	(Line 33)	1,036,320,761
12	Net Plant Allocator	(Line 11 / Line 8)	23.0958%

Plant Calculations

Plant In Service			
13	Transmission Plant In Service	(Note B) Attachment 5	1,337,609,870
14	New Transmission Plant Additions and Retirements only for Annual Estimate	(Note B) Attachment 6	34,006,337
15	Total Transmission Plant In Service	(Line 13 + Line 14)	1,371,616,207
16	General & Intangible	Attachment 5	731,819,002
17	Common Plant (Electric Only)	(Note A) Attachment 5	-
18	Total General & Common	(Line 16 + Line 17)	731,819,002
19	Wage & Salary Allocation Factor	(Line 5)	19.9878%
20	General & Common Plant Allocated to Transmission	(Line 18 * Line 19)	146,274,493
21	TOTAL Transmission-Related Plant In Service	(Line 15 + Line 20)	1,517,890,700
Accumulated Depreciation			
22	Transmission Accumulated Depreciation	(Note B) Attachment 5	411,644,231
23	Accumulated Depreciation for Transmission Plant Additions Only for Estimate	(Note B) Attachment 6	328,578
24	Total Transmission Accumulated Depreciation	(Line 22 + Line 23)	411,972,809
25	Accumulated General Depreciation	Attachment 5	348,198,112
26	Accumulated Intangible Depreciation	Attachment 5	-
27	Accumulated Common Amortization - Electric	Attachment 5	-
28	Common Plant Accumulated Depreciation (Electric Only)	Attachment 5	-
29	Total Accumulated General, Intangible and Common Depreciation	(Sum Lines 25 to 28)	348,198,112
30	Wage & Salary Allocation Factor	(Line 5)	19.9878%
31	General & Common Allocated to Transmission	(Line 29 * Line 30)	69,597,130
32	TOTAL Transmission-Related Accumulated Depreciation	(Line 24 + Line 31)	481,569,939
33	TOTAL Transmission-Related Net Property, Plant & Equipment	(Line 21 - Line 32)	1,036,320,761

Adjustment To Rate Base

Accumulated Deferred Income Taxes			
34	ADIT net of FASB 106 and 109	(Note R) Enter Negative	Attachment 1, Col B, Line 9
35	Accumulated Deferred Income Taxes Allocated To Transmission		Line 34
			(183,146,997)
CWIP for Incentive Transmission Projects			
36	CWIP Balance for Current Rate Year	(Note P)	Attachment 6
37	Total CWIP for Incentive Transmission Projects		-
Plant Held for Future Use			
38		(Note C)	Attachment 5
			-
Transmission O&M Reserves			
39	Total Balance Transmission Related Account 242 Reserves	Enter Negative	Attachment 5
			(5,543,252)
Prepayments			
40	Prepayments	(Note A)	Attachment 5
41	Total Prepayments Allocated to Transmission		(Line 40)
			7,457,129
Materials and Supplies			
42	Undistributed Stores Exp	(Note A)	Attachment 5
43	Wage & Salary Allocation Factor		(Line 5)
44	Total Transmission Allocated		(Line 42 * Line43)
45	Transmission Materials & Supplies		Attachment 5
46	Total Materials & Supplies Allocated to Transmission		(Line 44 + Line45)
			8,885,648
Cash Working Capital			
47	Operation & Maintenance Expense		(Line 75)
48	1/8th Rule		x 1/8
49	Total Cash Working Capital Allocated to Transmission		(Line 47 * Line 48)
			43,408,637
			12.5000%
			5,426,080
50	TOTAL Adjustment to Rate Base		(Lines 35 + 37 + 39 + 41 + 46 + 49)
			(166,921,393)
51	Rate Base		(Line 33 + Line 50)
			869,399,368

O&M

Transmission O&M			
52	Transmission O&M	p320-323.112.b	14,237,855
53	Less Account 565	p320-323.96.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) p200-201.4.c	-
56	Transmission O&M	(Lines 52 - 53 + 54 + 55)	14,237,855
Allocated General & Common Expenses			
57	Common Plant O&M	(Note A) p356	-
58	Total A&G	p320-323.197.b	146,118,672
59	Less PBOP Expense in Acct. 926 in Excess of Allowed Amount	Attachment 5	-
60	Less Property Insurance Account 924	p320-323.185.b	8,886,366
61	Less Regulatory Commission Expense Account 928	(Note E) p320-323.189.b	937,121
62	Less General Advertising Expense Account 930.1	p320-323.191.b	324,694
63	Less EPRI Dues	(Note D) p352-353	295,676
64	General & Common Expenses	(Lines 57 thru 58) - Sum (Lines 59 to 63)	135,674,815
65	Wage & Salary Allocation Factor	(Line 5)	19.9878%
66	General & Common Expenses Allocated to Transmission	(Line 64 * Line 65)	27,118,406
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	8,886,366
71	General Advertising Exp Account 930.1	(Note F) Attachment 5	-
72	Total	(Line 70 + Line 71)	8,886,366
73	Net Plant Allocation Factor	(Line 12)	23.0958%
74	A&G Directly Assigned to Transmission	(Line 72 * Line 73)	2,052,376
75	Total Transmission O&M	(Lines 56 + 66 + 69 + 74)	43,408,637

Depreciation & Amortization Expense

Depreciation & Amortization Expense			
76	Transmission Depreciation Expense	Attachment 8, Col. (D)	39,404,411
76a	Amortization of Abandoned Plant Projects	(Note T) Attachment 5	-
77	New plant Depreciation Expense only for Estimate	(Note B) Attachment 6	972,581
78	Total Transmission Depreciation and Amortization Expense	(Line 76 + Line 76a + Line 77)	40,376,992
79	General Depreciation	Attachment 8, Col. (D)	81,919,127
80	Intangible Amortization	(Note A) p336-337.1.f	-
81	Total	(Line 79 + Line 80)	81,919,127
82	Wage & Salary Allocation Factor	(Line 5)	19.9878%
83	General Depreciation Allocated to Transmission	(Line 81 * Line 82)	16,373,828
84	Common Depreciation - Electric Only	(Note A) p336-337.11.b	-
85	Common Amortization - Electric Only	(Note A) p356 or p336-337.11.d	-
86	Total	(Line 84 + Line 85)	-
87	Wage & Salary Allocation Factor	(Line 5)	19.9878%
88	Common Depreciation - Electric Only Allocated to Transmission	(Line 86 * Line 87)	-
89	Total Transmission Depreciation & Amortization	(Lines 78 + 83 + 88)	56,750,821

Taxes Other than Income

90	Taxes Other than Income	Attachment 2	2,017,053
91	Total Taxes Other than Income	(Line 90)	2,017,053

Return / Capitalization Calculations

Long Term Interest			
92	Long Term Interest	(Note Q)	Attachment 5
93	Amortization of Debt Discount and Expense		p114-117.63.c
94	Amortization of Loss on Reacquired Debt		p114-117.64.c
95	Less Amort of Gain on Reacquired on Debt-Credit		p114-117.65.c
96	Less Amort of Premium on Debt-Credit		p114-117.66.c
97	Interest on Debt to Associated Companies		p114-117.67.c
98	Total Long Term Debt Costs		(Sum lines 92 to 94) - Line 95 - Line 96 + Line 97
99	Preferred Dividends	Enter Positive	p118-119.29.c
Common Stock			
100	Proprietary Capital		p112-113.16.c
101	Less Accumulated Other Comprehensive Income Account 219		p112-113.15.c
102	Less Preferred Stock		(Line 110)
103	Less Account 216.1		p112-113.12.c
104	Common Stock		(Line 100 - (Sum Lines 101 to 103))
Capitalization			
105	Long Term Debt		Attachment 5
106	Bonds		p110-111.81.c
107	Less Loss on Reacquired Debt	Enter Negative	p112-113.61.c
108	Plus Gain on Reacquired Debt		Sum (Lines 105 to Line 108)
109	Total Long Term Debt		p112-113.3.c
110	Preferred Stock		(Line 104)
111	Common Stock		(Sum Lines 109 to 111)
112	Total Capitalization		
113	Debt %		(Line 109 / Line 112)
114	Preferred %		(Line 110 / Line 112)
115	Common %	(Note O)	(Line 111 / Line 112)
116	Debt Cost		(Line 98 / Line 109)
117	Preferred Cost		(Line 99 / Line 110)
118	Common Cost	(Note J)	10.9% ROE + .5% RTO Adder
119	Weighted Cost of Debt		(Line 113 * Line 116)
120	Weighted Cost of Preferred		(Line 114 * Line 117)
121	Weighted Cost of Common		(Line 115 * Line 118)
122	Total Return (R)		(Sum Lines 119 to 121)
123	Investment Return = Rate Base * Rate of Return		(Line 51 * Line 122)
Composite Income Taxes			
Income Tax Rates			
124	FIT=Federal Income Tax Rate	(Note I)	
125	SIT=State Income Tax Rate or Composite		
126	p (percent of federal income tax deductible for state purposes)		Per State Tax Code
127	T =1 - (((1 - SIT) * (1 - FIT)) / (1 - SIT * FIT * p)) =		
128	T / (1-T)		
ITC Adjustment			
129	Amortized Investment Tax Credit	(Note I)	
130	1/(1-T)	Enter Negative	Attachment 1
131	Net Plant Allocation Factor		1 / (1 - Line 127)
132	ITC Adjustment Allocated to Transmission		(Line 129 * (1 + Line 130) * Line 131)
Other Income Tax Adjustments			
132a	Other Income Tax Adjustments	(Note S)	Attachment 5
133	Income Tax Component = CIT = (T/(1-T) * Investment Return * (1-(WCLTD/R))) =		[Line 128 * Line 123 * (1 - (Line 119 / Line 122))]
134	Total Income Taxes		(Line 132 + Line 132a + Line 133)

REVENUE REQUIREMENT

Summary			
135	Net Property, Plant & Equipment	(Line 33)	1,036,320,761
136	Adjustment to Rate Base	(Line 50)	(166,921,393)
137	Rate Base	(Line 51)	869,399,368
138	O&M	(Line 75)	43,408,637
139	Depreciation & Amortization	(Line 89)	56,750,821
140	Taxes Other than Income	(Line 91)	2,017,053
141	Investment Return	(Line 123)	73,513,475
142	Income Taxes	(Line 134)	17,642,494
143	Gross Revenue Requirement	(Sum Lines 138 to 142)	193,332,479
Adjustment to Remove Revenue Requirements Associated with Excluded Transmission Facilities			
144	Transmission Plant In Service	(Line 13)	1,337,609,870
145	Excluded Transmission Facilities	(Note M) Attachment 5	-
146	Included Transmission Facilities	(Line 144 - Line 145)	1,337,609,870
147	Inclusion Ratio	(Line 146 / Line 144)	100.00%
148	Gross Revenue Requirement	(Line 143)	193,332,479
149	Adjusted Gross Revenue Requirement	(Line 147 * Line 148)	193,332,479
150	Revenue Credits	Attachment 3	4,112,107
151	Net Revenue Requirement	(Line 149 - Line 150)	189,220,372
Net Plant Carrying Charge			
152	Gross Revenue Requirement	(Line 143)	193,332,479
153	Net Transmission Plant	(Line 13 - Line 22)	925,965,639
154	Net Plant Carrying Charge	(Line 152 / Line 153)	20.8790%
155	Net Plant Carrying Charge without Depreciation	(Line 152 - Line 76) / Line 153	16.6235%
156	Net Plant Carrying Charge without Depreciation, Return, nor Income Taxes	(Line 152 - Line 76 - Line 123 - Line 134) / Line 153	6.7791%
Net Plant Carrying Charge Calculation per 100 Basis Point increase in ROE			
157	Gross Revenue Requirement Less Return and Taxes	(Line 143 - Line 141 - Line 142)	102,176,510
158	Increased Return and Taxes	Attachment 4	97,696,748
159	Net Revenue Requirement per 100 Basis Point increase in ROE	(Line 157 + Line 158)	199,873,258
160	Net Transmission Plant	(Line 13 - Line 22)	925,965,639
161	Net Plant Carrying Charge per 100 Basis Point increase in ROE	(Line 159 / Line 160)	21.5854%
162	Net Plant Carrying Charge per 100 Basis Point increase in ROE without Depreciation	(Line 159 - Line 76) / Line 160	17.3299%
163	Net Revenue Requirement	(Line 151)	189,220,372
164	True-up amount	Attachment 6	7,310,691
165	Plus any increased ROE calculated on Attachment 7 other than PJM Sch. 12 projects	Attachment 7	2,836,396
166	Facility Credits under Section 30.9 of the PJM OATT	Attachment 5	-
167	Net Zonal Revenue Requirement	Sum (Lines 163 to 166)	199,367,459
Network Zonal Service Rate			
168	1 CP Peak	(Note L) Attachment 5	2,694.00
169	Rate (\$/MW-Year)	(Line 167 / Line 168)	74,004.25
170	Network Service Rate (\$/MW/Year)	(Line 169)	74,004.25

Notes

- A Electric portion only.
- B Excludes leases that are expensed as O&M (rather than amortized). Includes new Transmission plant that is expected to be placed in service in the current calendar year. New Transmission plant expected to be placed in service in the current calendar year that is not included in the PJM Regional Transmission Expansion Plan (RTEP) must be separately detailed on Attachment 6. Lines 14, 23, and 77 refer to Attachment 6, Step 2 in the first year and Step 9 in all subsequent years; line 36 use Step 6 for True Up and Step 9 for Estimate). For the estimate, all rate base items will be calculated based on end of year data, except transmission plant additions, retirements and depreciation will be calculated based on 13 month averages. For the True-up, transmission and distribution plant and the associated depreciation reserve shall be calculated using the average of 13 monthly balances in Attachment 5 and all other rate base items, excluding Cash Working Capital, shall be calculated using beginning and end of year averages in Attachment 5 or Attachment 1. Include on line 36, the 13 monthly average CWIP balance on Attachment 6 for FERC authorized incentive transmission projects shown on Attachment 6.
- C Includes Transmission Portion Only. Only land held for future use that has an estimated in service date within the next ten years may be included.
- D Excludes All EPRI Annual Membership Dues.
- E Includes All Regulatory Commission Expenses.
- F Includes transmission system safety related advertising included in Account 930.1.
- G Includes Regulatory Commission Expenses directly related to transmission service, RTO filings, or transmission siting itemized in Form 1 at 350-351.h.
- H Reserved for future use.
- I The currently effective income tax rate, where FIT is the Federal income tax rate; SIT is the State income tax rate, and p = the percentage of federal income tax deductible for state income taxes. If the utility includes taxes in more than one state, it must explain in Attachment 5 the name of each state and how the blended or composite SIT was developed. Furthermore, a utility that elected to use amortization of tax credits against taxable income, rather than book tax credits to Account No. 255 and reduce rate base, must reduce its income tax expense by the amount of the Amortized Investment Tax Credit (Form 1, 266-267.8.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 256-257 of the FERC Form No. 1 that has an outstanding amount included in column H will be included in the interest calculation.
- R Includes the transmission-allocated portions of the balances in Accounts 190, 281, 282 and 283 and the transmission-allocated portions of the tax-related portions of Accounts 182.3 and 254. Accumulated deferred income tax amounts associated with asset or liability accounts excluded from rate base (such as ADIT related to other post-employment benefit costs and certain tax-related regulatory assets or liabilities) do not affect rate base. To maintain rate base neutrality upon changes in income tax laws, income tax rates, and other actions taken by a tax authority, resulting unamortized deficient or (excess) ADIT is included without tax gross-up. Supporting information is provided in Attachment 1.
- S Effective June 1, 2020, includes amounts associated with the amortization of any deficient or (excess) deferred income taxes (resulting from changes in income tax laws, income tax rates, and other actions taken by a tax authority). See Attachment 5 for detail of Other Income Tax Adjustments and Attachment 9 for detail of Amortization of Deficient or (Excess) Accumulated Deferred Income Taxes.
- T Amortization of Abandoned Plant may only be included pursuant to a Commission Order authorizing such inclusion. The Company must submit a Section 205 filing to recover the cost of abandoned plant.

END

A	B	C	D	E	F	G	H	I
	End of Year Total	Beq of Year Total	Average	Gas, Prod Or Other Related	Only Transmission Related	Plant Related	Labor Related	
Line #								
1 ADIT-190 (enter negative) - line 43	(36,515,673)	(34,551,679)	(36,376,692)	(3,117,067)	-	-	(33,259,625)	
2 ADIT- 282 -- line 49	724,828,074	705,973,241	724,828,074	547,357,193	177,470,881	-	-	
3 ADIT- 283 -- line 62	64,717,569	65,357,288	64,717,569	3,444,967	-	2,249,540	59,023,062	
4 Subtotal -- Sum (line 1 + line 2 + line 3)	753,029,970	736,778,850	753,168,951	547,685,093	177,470,881	2,249,540	25,763,437	
5 Wages & Salary Allocator -- Appendix A line 5						23.4080%	19.9878%	
6 Gross Plant Allocator -- Appendix A line 10					100.00%			
7 Transmission Allocator				0.00%				
8 All other								
9 ADIT	183,146,997			-	177,470,881	526,573	5,149,543	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	

2,249,540 ~from Acct 283 below

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

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

A	B	C	D	E	F	G	H	I
NOTE: (Schedule Page 110 - 111 Line No. 82)	End of Year Total	Beq of Year Total	End of Year for Est. Average for Final Total	Gas, Prod Or Other Related	Only Transmission Related	Plant Related	Labor Related	Justification
ADIT-190								
10 Other regulatory assets/liabilities - Transmission plant	(22,518,659)	(22,564,440)	(22,518,659)		(22,518,659)			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	(9,885,427)	(10,689,162)	(9,885,427)		(9,885,427)			Gross-up for income tax due on transmission-related tax-related net regulatory assets/liabilities other than tax law change remeasurements (Line 10) excess ADIT. Formerly referred to as FAS 109 Tax Gross-Up. Recorded in Account 254. Removed from rate base as a FASB 109 item below.
12 Excess ADIT regulatory liability - Transmission plant (from Attachment 9.2, Lines 4 and 6, Column H)	57,569,922	57,596,256	57,569,922		57,569,922			Remeasurement of deferred tax liabilities in account 282 for income tax rate changes on transmission plant-related book/tax differences (prior to gross-up) with an offset to regulatory liability account 254. Specific allocation of excess ADIT between transmission and distribution determined by underlying functional records. General plant excess ADIT allocated to transmission using the wage and salary allocator. Transmission excess ADIT agreed to Attachment 9.2. Removed from rate base as a FASB 109 item below.
13 Tax gross-up on excess ADIT regulatory liability - Transmission plant	21,631,321	22,455,361	21,631,321		21,631,321			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	(113,631,831)	(103,684,331)	(113,631,831)	(113,631,831)				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	(43,771,895)	(41,816,441)	(43,771,895)	(43,771,895)				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	140,092,463	147,537,572	140,092,463	140,092,463				Remeasurements of deferred tax liabilities in account 282 for income tax rate changes on distribution/other plant-related book/tax differences (prior to gross-up) with an offset to regulatory liability account 254. Specific allocation of excess ADIT between transmission and distribution determined by underlying functional records. General plant excess ADIT allocated to distribution using the wage and salary allocator. Removed from rate base as a FASB 109 item below.
17 Tax gross-up on excess ADIT regulatory liability - Distribution/other plant	52,639,014	56,545,501	52,639,014	52,639,014				Gross-up for income tax due on distribution/other-related excess ADIT (Line 16). Formerly referred to as FAS 109 Tax Gross-Up. Recorded in Account 254. Removed from rate base as a FASB 109 item below.
18 Excess ADIT regulatory liability -- Transmission non-property-related (from Attachment 9.2, Lines 5 and 7, Column H)	-	-	-	-	-			Remeasurement of deferred tax liabilities in accounts 190 and 283 (prior to gross-up) for income tax rate changes on transmission-related book/tax differences not related to plant with an offset to regulatory liability account 254. Non-plant excess ADIT allocated to transmission using the wage and salary allocator. Transmission non-plant excess ADIT agreed to permanent worksheet Attachment 9.2. Removed from rate base as a FASB 109 item below.
19 Tax Gross-up on excess ADIT regulatory liability -- Transmission non-property-related	-	-	-	-	-			Gross-up for income tax due on non-plant transmission-related excess ADIT (Line 18). Corresponding amount recorded in Account 254. Removed from rate base as FASB 109 item below.
20 Deficient ADIT regulatory asset -- Transmission non-property-related (from Attachment 9.2, Lines 11 and 12, Columns H)	-	-	-	-	-			Remeasurement of deferred tax assets in account 190 (prior to tax gross-up) for income tax rate changes on transmission-related book/tax differences not related to plant with an offset to regulatory asset account 182.3. Non-plant deficient ADIT allocated to transmission using the wage and salary allocator. Transmission non-plant deficient ADIT agreed to Attachment 9.2. Removed from rate base as a FASB 109 item below.
21 Tax Gross-up on deficient ADIT regulatory liability -- Transmission non-property-related	-	-	-	-	-			Gross-up for income tax due on non-plant transmission-related excess ADIT (line 20). Corresponding amount recorded in account 182.3. Removed from rate base as FASB 109 item below.
22 Vacation Pay	453,874	574,601	453,874				453,874	Vacation pay earned and expensed for books, tax deduction when paid - employees in all functions
23 Reserve for Healthcare	627,490	402,281	627,490				627,490	Self Insurance reserve expanded for books, tax deduction when paid - employees in all functions
24 Reserve for Compensated Absences	1,621,691	1,545,366	1,621,691				1,621,691	Vacation pay accrued and expensed for books, tax deduction when paid - employees in all functions
25 Accrued Pensions	23,210,497	22,846,122	23,210,497				23,210,497	Book accrual for pension contributions
26 Other Post-Employment Benefits Costs - OPEB	4,632,952	4,395,430	4,632,952				4,632,952	FAS postretirement benefit liability. Formerly referred to as FAS 106.

27	Reserve for Warwick Mine Liability	1,804,753	2,036,078	1,804,753	1,804,753				Costs expensed related to 2000 generation asset sale, tax deduction when paid. Formerly referred to as Warwick Mine Closing Costs.
28	Reserve for legacy issues	325,447	347,543	325,447	325,447				Book reserve related to environmental remediation for generation assets, tax deductible when paid
29	Bad Debt Reserve Amortization	3,381,813	2,771,232	3,381,813	3,381,813				Book expense for bad debts, tax deduction when fully written-off and all collection efforts abandoned - relates to all functions
30	Accrued Sales and Use Tax	440,332	363,216	440,332	440,332				Book sales & use tax estimate accrued and expensed, tax deduction when paid - relates to all functions
31	Provision for injuries and damages	835,673	762,685	835,673			835,673		Reserve expensed for books, tax deduction when paid - employees in all functions
32	Affordable Housing Tax Recapture Bond	-	-	-	-				Accrued bond expense, tax deduction when paid
33	Legal Accrual	941,234	955,440	941,234			941,234		Legal reserve expensed for books, tax deduction when paid - relates to all functions
34	Accrued Misc Reserves	5,569,166	4,541,837	5,569,166			5,569,166		Accrued miscellaneous items included in account 190.
35	Derivative Instruments	-	-	-	-				Unrecognized loss for derivative contracts. Loss recognized for tax when realized.
36	Deferred Credits	375,341	359,597	375,341	375,341				Revenue received on long term contracts, amortized over the life of the contract for books, but recognized as taxable upon receipt of cash.
37	Other	(3,349,600)	(2,954,319)	(3,349,600)	(3,349,600)				Includes tax related to transmission revenue to be refunded through future rates.
38	Reserve for AR	277,962	-	138,981	138,981				Book expense relating to accounts receivable, tax deduction when fully written-off and all collection efforts abandoned - relates to all functions
39									
40	Subtotal - p234 (Sum line 10 through line 39)	123,273,533	144,327,426	123,134,552	38,444,818	46,797,157	-	37,892,577	
41	Less FASB 109 Above if not separately removed	82,124,908	105,380,317	82,124,908	35,327,751	46,797,157	-	-	Includes amounts on Lines 10 - 21.
42	Less FASB 106 Above if not separately removed	4,632,952	4,395,430	4,632,952	-	-	-	4,632,952	Includes amount on Line 26.
43	Total = Line 40 - (Line 42 + Line 41)	36,515,673	34,551,679	36,376,692	3,117,067	-	-	33,259,625	

A	B	C	D	E	F	G	H	I
	End of Year Total	Beg of Year Total	End of Year for Est. Average for Final	Gas, Prod Or Other Related	Only Transmission Related	Plant Related	Labor Related	Justification
ADIT- 282								
44	Accelerated Depreciation - Transmission	177,470,881	172,591,410	177,470,881		177,470,881		Differences between book and tax basis in transmission plant, including capitalization differences and differences between methods and lives used for accelerated tax depreciation and depreciation used for ratemaking purposes. Specific allocation between transmission and distribution determined by underlying functional records. General plant allocated between transmission and distribution using the wage and salary allocator. Remeasurement due to tax law changes (net of subsequent amortization) is reflected on Line 12.
45	Accelerated Depreciation - Distribution/Other	547,357,193	533,381,831	547,357,193	547,357,193			Differences between book and tax basis in distribution/other plant, including capitalization differences and differences between methods and lives used for accelerated tax depreciation and depreciation used for ratemaking purposes. Specific allocation between transmission and distribution determined by underlying functional records. General plant allocated between transmission and distribution using the wage and salary allocator. Remeasurement due to tax law changes (net of subsequent amortization) is reflected on Line 16.
46	Subtotal - p274-275	724,828,074	705,973,241	724,828,074	547,357,193	177,470,881	-	-
47	Less FASB 109 Above if not separately removed	-	-	-	-	-	-	-
48	Less FASB 106 Above if not separately removed	-	-	-	-	-	-	-
49	Total = Line 46 - (Line 48 + Line 47)	724,828,074	705,973,241	724,828,074	547,357,193	177,470,881	-	-

A	B	C	D	E	F	G	H	I
	End of Year Total	Beg of Year Total	End of Year for Est. Average for Final	Gas, Prod Or Other Related	Only Transmission Related	Plant Related	Labor Related	Justification
NOTE: Schedule Page No. 112 Line No. 64)								
ADIT-283								
50	Amortization Loss on Recacquisition	2,249,540	2,518,578	2,249,540		2,249,540		The cost of bond redemption is deductible currently for tax purposes and is amortized over the life of the new bond issue for book purposes - relates to all functions.
51	Partnership Investments	(60,752)	(59,222)	(60,752)	(60,752)			Difference in book versus tax basis in partnership investments.
52	Regulatory Assets	3,505,719	1,652,318	3,505,719	3,505,719			Asset due to rate regulated capitalization of incurred costs that would otherwise be charge to expense.
53	Pension Regulatory Asset	57,401,371	59,700,249	57,401,371			57,401,371	Regulatory asset associated with adoption of FAS 158.
54	Compensated Absences	1,621,691	1,545,365	1,621,691			1,621,691	Current year vacation pay accrual
55	Other	-	-	-	-			
56	Operating Lease Right of Use (ROU)	-	-	-	-			Asset recognized under ASC 842, not recognized for tax purposes.
57		-	-	-	-			
58		-	-	-	-			
59	Subtotal - p276-277 (Form 1-F filer: see note 6, below)	64,717,569	65,357,288	64,717,569	3,444,967	-	2,249,540	59,023,062
60	Less FASB 109 Above if not separately removed	-	-	-	-	-	-	-
61	Less FASB 106 Above if not separately removed	-	-	-	-	-	-	-
62	Total = Line 59 - (Line 61 + Line 60)	64,717,569	65,357,288	64,717,569	3,444,967	-	2,249,540	59,023,062

ADITC-255		
	Item	Amortization
	Amortization	
	Amortization to Line 129 of Appendix A	Total
		-
	Total	-
	Total Form No. 1 (p 266-267)	-
	Difference /1	-

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

Other Taxes	FERC Form No. 1 Page 262-263 Col (I)	Allocator	Allocated Amount
Plant Related		Gross Plant Allocator	
1 PA Capital Stock Tax		-	
2 Real Estate	line 11	884,507	
3 PA PURTA	line 6	1,415,888	
4 Total Plant Related -- Sum of line 1 through line 3		2,300,395	23.4080% \$ 538,477
		Wages & Salary Allocator	
5 Federal Unemployment	line 2	29,180	
6 FICA	line 3	7,002,719	
7 PA Unemployment	line 8	148,843	
8 City of Pittsburgh	line 12	216,651	
9 Total Labor Related-- Sum of line 5 through line 8		7,397,393	19.9878% \$ 1,478,576
Other Excluded		All other	
10 Highway Use		-	
11 Excise Tax on Coal		-	
12 PA Gross receipts Tax	line 7	71,253,153	
13 PA Corporate Loans		-	
14 PA Insurance Premiums		-	
15 PA Fuel Use		-	
16 PA Motor Carriers		-	
17 PA Other	line 9	522,641	
18 WV Franchise		-	
19 WV Income		-	
20 Gross Receipts		-	
21 Total Excluded		71,775,794	0.00%
22 Total (line 4 + line 9 + line 21)		81,473,582	\$ 2,017,053
23 Total 'Other' Taxes included on p.114-117.14c		81,473,581	
Difference (line 23-line 22) Note E		(1)	

Criteria for Allocation:

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

Account 454 - Rent from Electric Property

1 Rent from FERC Form No. 1 - Note 8		12,123,971
2 Rent from Electric Property - Transmission Related (Notes 3 & 8)		311,102
3		
4 Customer Choice - EGS Transmission	See Note 5	95,856,396
5 Other Electric Revenues	See Note 6	8,286,460
6 SECA Credits - Other EGS	See Note 7	-
7 Schedule 1A		735,110
8 Net revenues associated with Network Integration Transmission Service (NITS) for which the load is not included in the divisor (difference between NITS credits from PJM and PJM NITS charges paid by Transmission Owner) (Note 4)		2,965,987
9 PTP Serv revs for which the load is not included in the divisor received by TO		-
10 PJM Transitional Revenue Neutrality (Note 1)		-
11 PJM Transitional Market Expansion (Note 1)		-
12 Professional Services (Note 3)		-
13 Revenues from Directly Assigned Transmission Facility Charges (Note 2)		288,000
14 Rent or Attachment Fees associated with Transmission Facilities (Note 3)		-
15 Gross Revenue Credits	Sum Lines 7 to 14 + line 2	4,300,199
16 Less line 23	- line 23	(188,093)
17 Total Revenue Credits	line 15 + line 16	4,112,107
18 Revenues associated with lines 19 thru 23 are to be included in lines 1-14 and total of those revenues entered here		311,102
19 Income Taxes associated with revenues in line 18		83,740
20 One half margin (line 18 - line 19)/2		113,681
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.		9,329
22 Line 20 plus line 21		123,010
23 Line 18 less line 22		188,093

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

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

	Include	Exclude
Account 454		
Joint pole attachments - telephone	-	10,067,241
Joint pole attachments - cable	-	-
Joint tower attachments - transmission	311,102	-
Underground rentals	-	-
Microwave tower wireless rentals	-	-
Other rentals	-	-
Corporate headquarters sublease	-	-
Misc non-transmission services	-	-
Customer Commitment Services (Account 454.02 & 454.03)	-	2,056,730
Total	311,102	12,123,971
Account 456	Include	Exclude
Customer Choice - EGS transmission	-	95,856,396
Other electric revenues	-	8,286,460
SECA credits	-	-
Transmission Revenue - AES/APS (Accounts 456.1 & 456.11)	-	-
Transmission Revenue - Piney Fork	288,000	-
Transmission Revenue - Firm (Account 456.32)	2,965,987	-
Transmission Revenue - Non-Firm	-	-
xxxx		
xxxx		
xxxx		
xxxx		
Total	3,253,987	104,142,856

A	100 Basis Point increase in ROE and Income Taxes	Line 12 + Line 23	97,696,748
B	100 Basis Point increase in ROE		1.00%

Return Calculation

1	Rate Base	Appendix A, Line 51	869,399,368
2	Debt %	(Line 109 / Line 112)	45.0%
3	Preferred %	(Line 110 / Line 112)	0.0%
4	Common %	(Line 111 / Line 112)	55.0%
5	Debt Cost	(Line 98 / Line 109)	4.86%
6	Preferred Cost	(Line 99 / Line 110)	0.00%
7	Common Cost	Appendix A % plus 100 Basis Pts	12.40%
8	Weighted Cost of Debt	(Line 113 * Line 116)	0.0219
9	Weighted Cost of Preferred	(Line 114 * Line 117)	-
10	Weighted Cost of Common	(Line 115 * Line 118)	0.0682
11		(Sum Lines 119 to 121)	Sum Lines 8 to 10
			0.0901
12		(Line 51 * Line 122)	Line 11 * Line 1
			78,293,666

Composite Income Taxes

13	FIT=Federal Income Tax Rate	Appendix A, Line 124	21.00%
14	SIT=State Income Tax Rate or Composite	Appendix A, Line 125	7.49%
15	p (percent of federal income tax deductible for state purposes)	Appendix A, Line 126	0.00%
16	$T = 1 - \{[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)\} =$	Appendix A, Line 127	26.92%
17	$T / (1 - T)$	Appendix A, Line 128	36.83%

ITC Adjustment

18	Amortized Investment Tax Credit; enter negative	Attachment 1	Appendix A, Line 129	-
19	$1 / (1 - T)$	$1 / (1 - \text{Line 127})$	Appendix A, Line 130	136.83%
20	Net Plant Allocation Factor	(Line 12)	Appendix A, Line 131	23.0958%
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	(2,428,211)
22	Income Tax Component = $CIT = (T / (1 - T)) * \text{Investment Return} * (1 - WCLTD/R) =$		Line 17 * Line 12 * (1 - (Line 8 / Line 11))	21,831,293
23	Total Income Taxes		(Line 132 + Line 132a + Line 133)	19,403,082

Plant in Service Worksheet

Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions					Details
	Calculation of Transmission Plant In Service	Source		Balance For True up	Balance for Estimate
	December	p204-207.58.b	For 2024	1,230,412,615	
	January	Company Records	For 2025	1,230,605,399	
	February	Company Records	For 2025	1,231,525,280	
	March	Company Records	For 2025	1,243,649,879	
	April	Company Records	For 2025	1,248,344,990	
	May	Company Records	For 2025	1,316,495,108	
	June	Company Records	For 2025	1,318,238,872	
	July	Company Records	For 2025	1,319,497,762	
	August	Company Records	For 2025	1,319,943,118	
	September	Company Records	For 2025	1,327,741,206	
	October	Company Records	For 2025	1,328,193,477	
	November	Company Records	For 2025	1,332,486,499	
	December	p204-207.58.g	For 2025	1,337,609,870	1,337,609,870
13	Transmission Plant In Service			1,291,134,230	1,337,609,870
	Calculation of Distribution Plant In Service	Source			
	December	p204-207.75.b	For 2024	3,883,276,154	
	January	Company Records	For 2025	3,891,426,555	
	February	Company Records	For 2025	3,903,480,087	
	March	Company Records	For 2025	4,036,565,833	
	April	Company Records	For 2025	4,042,279,974	
	May	Company Records	For 2025	4,105,928,614	
	June	Company Records	For 2025	4,124,203,470	
	July	Company Records	For 2025	4,138,432,260	
	August	Company Records	For 2025	4,152,366,468	
	September	Company Records	For 2025	4,162,712,915	
	October	Company Records	For 2025	4,327,482,956	
	November	Company Records	For 2025	4,373,052,733	
	December	p204-207.75.g	For 2025	4,415,060,417	4,415,060,417
	Distribution Plant In Service			4,121,251,417	4,415,060,417
	Calculation of Intangible Plant In Service	Source			
	December	p204-207.5.b	For 2024	322,182,840	
	December	p204-207.5.g	For 2025	-	-
16	Intangible Plant In Service			161,091,420	-
	Calculation of General Plant In Service	Source			
	December	p204-207.99.b	For 2024	465,269,790	
	December	p204-207.99.g	For 2025	731,819,002	731,819,002
16	General Plant In Service			598,544,396	731,819,002
	Calculation of Production Plant In Service	Source			
	December	p204-207.46b	For 2024	-	
	January	Company Records	For 2025	-	
	February	Company Records	For 2025	-	
	March	Company Records	For 2025	-	
	April	Company Records	For 2025	-	
	May	Company Records	For 2025	-	
	June	Company Records	For 2025	-	
	July	Company Records	For 2025	-	
	August	Company Records	For 2025	-	
	September	Company Records	For 2025	-	
	October	Company Records	For 2025	-	
	November	Company Records	For 2025	-	
	December	p204-207.46.g	For 2025	-	-
	Production Plant In Service			-	-
	Calculation of Common Plant In Service	Source			
	December (Electric Portion)	p356	For 2024	-	
	December (Electric Portion)	p356	For 2025	-	-
17	Common Plant In Service			-	-
6	Total Plant In Service	Sum of averages above		6,172,021,462	6,484,489,289

Accumulated Depreciation Worksheet

Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions					Details
Calculation of Transmission Accumulated Depreciation					
	Source		Balance For True up	Balance for Estimate	
December	Prior year p219	For 2024	371,698,296		
January	Company Records	For 2025	373,338,369		
February	Company Records	For 2025	375,545,734		
March	Company Records	For 2025	385,248,015		
April	Company Records	For 2025	387,503,895		
May	Company Records	For 2025	389,708,462		
June	Company Records	For 2025	393,024,693		
July	Company Records	For 2025	395,716,787		
August	Company Records	For 2025	399,423,753		
September	Company Records	For 2025	402,958,577		
October	Company Records	For 2025	408,410,190		
November	Company Records	For 2025	411,687,309		
December	p219.25	For 2025	411,644,231	411,644,231	
22	Transmission Accumulated Depreciation		392,762,178	411,644,231	
Calculation of Distribution Accumulated Depreciation					
	Source				
December	Prior year p219.26	For 2024	1,121,205,586		
January	Company Records	For 2025	1,127,807,523		
February	Company Records	For 2025	1,134,596,217		
March	Company Records	For 2025	1,222,435,312		
April	Company Records	For 2025	1,227,069,857		
May	Company Records	For 2025	1,234,685,902		
June	Company Records	For 2025	1,238,514,727		
July	Company Records	For 2025	1,237,016,431		
August	Company Records	For 2025	1,243,169,723		
September	Company Records	For 2025	1,251,136,859		
October	Company Records	For 2025	1,257,737,213		
November	Company Records	For 2025	1,266,757,664		
December	p219.26	For 2025	1,237,591,326	1,237,591,326	
	Distribution Accumulated Depreciation		1,215,363,411	1,237,591,326	
Calculation of Intangible Accumulated Depreciation					
	Source				
December	Prior year p200-201.21.c	For 2024	205,837,761		
December	p200-201.21c	For 2025	-	-	
26	Accumulated Intangible Depreciation		102,918,881	-	
Calculation of General Accumulated Depreciation					
	Source				
December	Prior year p219	For 2024	190,088,967		
December	p219.28	For 2025	348,198,112	348,198,112	
25	Accumulated General Depreciation		269,143,539	348,198,112	
Calculation of Production Accumulated Depreciation					
	Source				
December	Prior year p219	For 2024	-		
January	Company Records	For 2025	-		
February	Company Records	For 2025	-		
March	Company Records	For 2025	-		
April	Company Records	For 2025	-		
May	Company Records	For 2025	-		
June	Company Records	For 2025	-		
July	Company Records	For 2025	-		
August	Company Records	For 2025	-		
September	Company Records	For 2025	-		
October	Company Records	For 2025	-		
November	Company Records	For 2025	-		
December	p219.20 thru 219.24	For 2025	-	-	
	Production Accumulated Depreciation		-	-	
Calculation of Common Accumulated Depreciation					
	Source				
December (Electric Portion)	p356	For 2024	-		
December (Electric Portion)	p356	For 2025	-	-	
28	Common Plant Accumulated Depreciation (Electric Only)		-	-	
7	Total Accumulated Depreciation	Sum of averages above	1,980,188,009	1,997,433,669	

Electric / Non-electric Cost Support

Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions				Form 1 Amount	Electric Portion	Non-electric Portion	Details
Plant Allocation Factors							
26	Accumulated Intangible Depreciation	p200-201.21.c		-	-		
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 Footnote Data & 16.c		-	-		
Allocated General & Common Expenses							
55	Plus Net Transmission Lease Payments	p200-201.4.c		-	-		
57	Common Plant O&M	p356		-	-		
Depreciation Expense							
80	Intangible Amortization	p336-337.1.d&e		-	-		
84	Common Depreciation - Electric Only	p336-337.11.b		-	-		
85	Common Amortization - Electric Only	p356 or p336-337.11.d		-	-		

Transmission / Non-transmission Cost Support

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

CWIP & Expensed Lease Worksheet

Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions				Form 1 Amount	CWIP In Form 1 Amount	Expensed Lease in Form 1 Amount	Details
Plant Allocation Factors							
6	Total Plant In Service	p204-207.104.g		6,484,489,289			
Plant In Service							
13	Transmission Plant In Service	p204-207.58.g		1,337,609,873			
17	Common Plant (Electric Only)	p356		-			
Accumulated Depreciation							
22	Transmission Accumulated Depreciation	p219.25.c		411,644,231			

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)	p320-323.187.c		18,851,492	1,178,912	17,672,580	Prior Year
	Account 926 (Current Year)	p320-323.187.b		21,072,277	(1,498,758)	22,571,035	Current Year
	Change in PBOP Expense			2,220,785	(2,677,670)	4,898,455	
Calculation of allowed increase in PBOP expense recorded in Acct. 926 (increase not to cause more than \$.05/kW/Mo in zonal rate):							
1	Allowed Change in Rate (\$/kW/mo)	0.05					
2	Divide zonal rate at Appendix A, line 168 by 1000 and by 12 =	6					
3	Multiply Transmission Net Revenue Requirement (Appendix A, line 165) by ratio of line 1 over line 2	1,616,400					
4	Divide line 3 by the wage & salary allocator (Appendix A, line 5)	8,086,934					
5	Subtract line 4 from the Change in PBOP expense shown above	(10,764,604)	This is the increase in PBOP expense permitted in the current year.				
6	Enter the result at line 5 on Appendix A, line 62 <u>ONLY</u> if it is positive; otherwise enter zero						
59	Less PBOP Expense in Acct. 926 in Excess of Allowed Amount	-					

EPRI Dues Cost Support

Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions				Form 1 Amount	EPRI Dues	Details
Allocated General & Common Expenses						
63	Less EPRI Dues	p352-353		295,676	295,676	

Regulatory Expense Related to Transmission Cost Support

Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions			Form 1 Amount	Transmission Related	Non-transmission Related	Details
67	Directly Assigned A&G Regulatory Commission Exp Account 928	p320-323.189.b	937,121	-	937,121	FERC Annual Assessment

Safety Related Advertising Cost Support

Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions			Form 1 Amount	Safety Related	Non-safety Related	Details
68	Directly Assigned A&G General Advertising Exp Account 930.1	p320-323.191.b	324,694	-	324,694	None

MultiState Workpaper

Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions		State 1	State 2	State 3	State 4	State 5	Details
125	Income Tax Rates SIT=State Income Tax Rate or Composite	PA	7.49%				

Education and Out Reach Cost Support

Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions			Form 1 Amount	Education & Outreach	Other	Details
68	Directly Assigned A&G General Advertising Exp Account 930.1	p320-323.191.b	324,694	-	324,694	None

Excluded Plant Cost Support

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

Transmission Related Account 242 Reserves

Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions		Beg of year	End of Year	End of Year for Est. Average for Final	Allocation	Trans Rlt'd	Details
39	Transmission Related Account 242 Reserves (exclude current year environmental site related reserves)	Enter \$				Amount	
	Directly Assignable to Transmission						
	Legal Accrual	-	-	-			
	Accrued FERC Assessment	-	-	-			
		-	-	-	100%	-	
	Labor Related, General plant related or Common Plant related						
	Workmen's Compensation Liability	349,282	868,457	868,457			
	Accrued Payroll	-	-	-			
	Accrued Vacations	-	-	-			
	Accrued Compensated Absences	8,431,804	8,269,321	8,269,321			
	Accrued Legal Settlements	3,795,000	3,750,000	3,750,000			
	Incentive Compensation Accrual	-	-	-			
	Employee Benefits	13,021,866	14,845,403	14,845,403			
		25,597,952	27,733,181	27,733,181	19.99%	5,543,252	
	Plant Related						
	Property Insurance	-	-	-			
		-	-	-	23.10%	-	
	Other						
	Affordable Housing Recapture	-	-	-			
	Regulatory Commitment	-	-	-			
	Counterparty Collateral	4,720,468	5,983,415	5,983,415			
	Other	335,001	660,511	660,511			
		5,055,469	6,643,926	6,643,926	0.00%	-	
	Total Transmission Related Reserves	30,653,421	34,377,107	34,377,107		5,543,252	

Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions		Beg of year	End of Year	End of Year for Est. Average for Final	Allocation	Trans Rlt'd	Details
40	Prepayments					To Line 45	
	Labor Related						
	Prepaid Federal Highway Use Tax	-	-	-	19.988%	-	
	Prepaid Information Technology Hardware/Software Maint	12,748,725	23,384,864	23,384,864	19.988%	4,674,119	
	Workman's Compensation	-	-	-	19.988%	-	
	Director's & Officer's Liability	-	-	-	19.988%	-	
	Excess General Liability	-	-	-	19.988%	-	
	Misc	1,458,878	4,685,400	4,685,400	19.988%	936,508	
	Other						
	PA PUC Assessments	1,687,412	2,091,478	2,091,478	0.000%	-	
	Plant Related						
	Property Insurance	6,294,448	7,994,972	7,994,972	23.096%	1,846,502	
		22,189,463	38,156,714	38,156,714		7,457,129	

Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions			Beg of year	End of Year	End of Year for Est. Average for Final
	Assigned to O&M	p227 Footnote Data	757,158	968,079	968,079
	Stores Expense Undistributed	p227.16	-	-	-
42	Undistributed Stores Exp		757,158	968,079	968,079
45	Transmission Materials & Supplies	p227.8	5,616,542	8,692,150	8,692,150

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

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

Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions			1 CP Peak	Description & PJM Documentation
Network Zonal Service Rate				
168	1 CP Peak	p401.b	2.694	

Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions				Beaver Valley Deactivation Transmission Project w/o B3015.2 (DLCo Zone)	Dravosburg-Elrama Expansion Project w/o B3012.2 (DLCo Zone)	Beaver Valley Deactivation Transmission Project B3015.2 (Other Zone)	Dravosburg-Elrama Expansion Project B3012.2 (Other Zone)	Total	Description & PJM Documentation
76a	a Beginning Balance of Unamortized Transmission Projects	Per FERC Order	p110-111.71.c (Acct. 182.2)	\$ -	\$ -	\$ -	\$ -	\$ -	
	b Years remaining in Amortization Period	Per FERC Order		-	-	-	-	-	
	c Transmission Amortization Expense	(Line a / Line b)	p114-117.10.c (Acct. 407)	-	-	-	-	\$ -	
	Docket Number authorizing amount and period for recovery of Abandoned Transmission Project			ER23-1221-002	ER23-1222-002	ER23-1221-002	ER23-1222-002		

Attachment A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions			Total
132a	Amortization of Deficient or (Excess) Accumulated Deferred Income Taxes	Appendix A (Note S) Attachment 9.1, Column E, Line 7	(2,428,211)
	Total Other Income Tax Adjustments		(2,428,211)

[illegible]

Exec Summary

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

Reconciliation details

1	April	Year 2 TO populates the formula with Year 1 data from FERC Form 1.
		\$ - Rev Req based on Year 1 data Must run Appendix A to get this number (without any cap adds in line 21) of Appendix A

2	April	Year 2 TO estimates all transmission Cap Adds, Retirements, CWIP and associated depreciation for Year 2 based on Months expected to be in service and monthly CWIP balances in Year 2.
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	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)	(O)	(P)	(Q)	(R)	(S)	(T)	(U)	(V)	(W)	(X)	(Y)	(Z)	(AA)	(AB)	(AC)
	Other Project PIS	Other Retirements	Project X CWIP	Project X PIS	Project X Retirements	Brady PIS	Brady Retirements	Brady CWIP	Allegheny S5 PIS	Allegheny S5 Retirements	Beaver Valley w/o B3015.2 PIS	Beaver Valley w/o B3015.2 Retirements	Beaver Valley w/o B3015.2 CWIP	Dravosburg-Elrama w/o B3012.2 PIS	Dravosburg-Elrama w/o B3012.2 Retirements	Dravosburg-Elrama w/o B3012.2 CWIP	B3012.2 PIS	B3012.2 Retirements	B3012.2 CWIP	B3015.2 PIS	B3015.2 Retirements	B3015.2 CWIP	B1969 PIS	B1969 Retirements	Bi-Carson Cheswick CWIP	Bi-Carson Cheswick PIS	Bi-Carson Cheswick Retirements	B2689.1/B2689.2 PIS	B2689.1/B2689.2 Retirements
Dec	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Jan	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Feb	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Mar	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Apr	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
May	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Jun	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Jul	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Aug	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sep	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Oct	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Nov	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dec	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

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

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

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

[illegible]

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

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

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

6 April Year 3 TO populates the formula with Year 2 data from FERC Form 1.
Rev Req based on Prior Year data Must run Appendix A to get this number (without any adjustments for cap adds) of Appendix A
Detail of actual Cap Adds, Retirements, CWIP, and associated depreciation for Year 2 based on Months expected to be in service and monthly CWIP balances in Year 2.

	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)	(O)	(P)	(Q)	(R)	(S)	(T)	(U)	(V)	(W)	(X)	(Y)	(Z)	(AA)	(AB)	(AC)	
	Other Project PIS	Other Retirements	Project X CWIP	Project X PIS	Project X Retirements	Brady PIS	Brady Retirements	Brady CWIP	Allegheny S5 PIS	Allegheny S5 Retirements	Beaver Valley w/o B3012 PIS	Beaver Valley w/o B3012 Retirements	Beaver Valley w/o B3012 CWIP	Dravosburg-Elrama w/o B3012.2 PIS	Dravosburg-Elrama w/o B3012.2 Retirements	Dravosburg-Elrama w/o B3012.2 CWIP	B3012.2 PIS	B3012.2 Retirements	B3012.2 CWIP	B3015.2 PIS	B3015.2 Retirements	B3015.2 CWIP	B1969 PIS	B1969 Retirements	Bl-Carson Cheswick CWIP	Bl-Carson Cheswick PIS	Bl-Carson Cheswick Retirements	B2689.1/B2689.2 PIS	B2689.1/B2689.2 Retirements	
Dec																														
Jan	1,702,916	(1,511,425)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,207	-	-	
Feb	920,971	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Mar	4,876,122	(705,134)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	629	-	-	
Apr	6,173,049	(545,191)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	86,653	-	-	
May	68,664,256	(449,412)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(64,727)	-	-	
Jun	1,745,449	(7,619)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Jul	1,267,442	(7,289)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Aug	445,917	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(1,264)	-	-	
Sep	7,910,888	(112,800)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(261)	-	-	
Oct	(516,821)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Nov	4,299,578	(6,555)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	969,091	-	-	
Dec	5,454,197	(331,227)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	401	-	-	
Total	102,944,263	(3,676,651)	-	-	-	-	-	-	-	-	-	-	-	5,935	-	-	-	-	-	-	-	-	-	-	-	-	971,730	-	-	-

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 544,168,022
End of Year balance new plant additions = Col A + Col D + Col F + Col I + Col K+ Col N + Col Q + Col T + Col W + Col Z + Col AB 103,921,928

13 month avg of current year changes to CWIP = Col AE + Col AH + Col AK + Col AM + Col AO + Col AQ + Col AS -

	(AW) = AD	(AX)	(AY) = AW * AX	(AZ)	(BA) = AF	(BB)	(BC) = BA * BB	(BD)	(BE) = AG	(BF)	(BG) = BE * BF	(BH)	(BI) = AI	(BJ)	(BK) = BI * BJ	(BL)	(BM) = AJ	(BN)	(BO) = BM * BN	(BP)	(BQ) = AL	(BR)	(BS) = BQ * BR	(BT)	(BU) = AN	(BV)	(BW) = BU * BV	(BX)	(BY) = AP
	Total Other Project PIS	Composite Trans Deprec Rate	Depreciation Expense	Accum Deprec PIS	Total Project X Composite Trans Deprec Rate	Depreciation Expense	Accum Deprec PIS	Total Brady PIS Composite Trans Deprec Rate	Depreciation Expense	Accum Deprec PIS	Allegheny S5 Composite Trans Deprec Rate	Depreciation Expense	Accum Deprec PIS	Beaver Valley Composite Trans Deprec Rate	Depreciation Expense	Accum Deprec PIS	Dravosburg-Elrama w/o B3015.2 PIS Composite Trans Deprec Rate	Depreciation Expense	Accum Deprec PIS	B3012.2 PIS Composite Trans Deprec Rate	Depreciation Expense	Accum Deprec PIS	Composite Trans Deprec Rate	Depreciation Expense	Accum Deprec PIS	Composite Trans Deprec Rate	Depreciation Expense	Accum Deprec PIS	
DEC	0	0.22%	-	-	262,950,645	0.22%	578,491	103,108,113	155,913,693	0.22%	343,010	45,182,465	3,158,242	0.22%	6,948	1,104,420	17,699,348	0.22%	38,939	2,029,269	8,814,702	0.22%	19,392	808,417	-	0.22%	-	-	-
Jan	191,491	0.22%	421	421	262,950,645	0.22%	578,491	103,686,605	155,913,693	0.22%	343,010	45,525,475	3,158,242	0.22%	6,948	1,111,368	17,699,348	0.22%	38,939	2,068,207	8,814,702	0.22%	19,392	827,809	-	0.22%	-	-	-
Feb	1,112,462	0.22%	2,447	2,469	262,950,645	0.22%	578,491	104,265,096	155,913,693	0.22%	343,010	45,868,486	3,158,242	0.22%	6,948	1,118,316	17,699,348	0.22%	38,939	2,107,146	8,814,702	0.22%	19,392	847,202	-	0.22%	-	-	-
Mar	5,283,450	0.22%	11,624	14,492	262,950,645	0.22%	578,491	104,843,524	155,913,693	0.22%	343,010	46,211,496	3,158,242	0.22%	6,948	1,125,264	17,699,348	0.22%	38,939	2,146,084	8,814,702	0.22%	19,392	866,594	-	0.22%	-	-	-
Apr	10,911,908	0.22%	24,006	38,498	262,950,645	0.22%	578,491	105,422,079	155,913,693	0.22%	343,010	46,554,506	3,158,242	0.22%	6,948	1,132,212	17,699,348	0.22%	38,939	2,185,023	8,814,702	0.22%	19,392	885,986	-	0.22%	-	-	-
May	79,126,752	0.22%	174,079	212,577	262,950,645	0.22%	578,491	106,000,570	155,913,693	0.22%	343,010	46,897,516	3,158,242	0.22%	6,948	1,139,160	17,699,348	0.22%	38,939	2,223,961	8,814,702	0.22%	19,392	905,379	-	0.22%	-	-	-
Jun	80,864,582	0.22%	177,902	390,479	262,950,645	0.22%	578,491	106,579,062	155,913,693	0.22%	343,010	47,240,526	3,158,242	0.22%	6,948	1,146,108	17,699,348	0.22%	38,939	2,262,900	8,820,636	0.22%	19,405	924,784	-	0.22%	-	-	-
Jul	32,124,736	0.22%	180,674	571,154	262,950,645	0.22%	578,491	107,157,553	155,913,693	0.22%	343,010	47,583,536	3,158,242	0.22%	6,948	1,153,057	17,699,348	0.22%	38,939	2,301,839	8,820,636	0.22%	19,405	944,189	-	0.22%	-	-	-
Aug	82,570,353	0.22%	181,655	752,809	262,950,645	0.22%	578,491	107,736,045	155,913,693	0.22%	343,010	47,926,546	3,158,242	0.22%	6,948	1,160,005	17,699,348	0.22%	38,939	2,340,777	8,820,636	0.22%	19,405	963,595	-	0.22%	-	-	-
Sep	90,368,441	0.22%	198,811	951,619	262,950,645	0.22%	578,491	108,314,536	155,913,693	0.22%	343,010	48,269,556	3,158,242	0.22%	6,948	1,166,953	17,699,348	0.22%	38,939	2,379,716	8,820,636	0.22%	19,405	983,000	-	0.22%	-	-	-
Oct	89,851,620	0.22%	197,674	1,149,293	262,950,645	0.22%	578,491	108,893,027	155,913,693	0.22%	343,010	48,612,567	3,158,242	0.22%	6,948	1,173,901	17,699,348	0.22%	38,939	2,418,654	8,820,636	0.22%	19,405	1,002,406	-	0.22%	-	-	-
Nov	94,144,643	0.22%	207,118	1,356,411	262,950,645	0.22%	578,491	109,471,519	155,913,693	0.22%	343,010	48,955,577	3,158,242	0.22%	6,948	1,180,849	17,699,348	0.22%	38,939	2,457,593	8,820,636	0.22%	19,405	1,021,811	-	0.22%	-	-	-
Dec	99,267,612	0.22%	218,389	1,574,800	262,950,645	0.22%	578,491	110,050,010	155,913,693	0.22%	343,010	49,298,587	3,158,242	0.22%	6,948	1,187,797	17,699,348	0.22%	38,939	2,496,531	8,820,636	0.22%	19,405	1,041,216	-	0.22%	-	-	-
Total			1,574,800	539,648	262,950,645		6,941,897	106,579,062	155,913,693		4,116,121	47,240,526	3,158,242		83,378	1,146,108	17,699,348		467,263	2,262,900	8,817,897		232,800	924,799	-		-	-	5,338,712

(AD)	(AE)	(AF)	(AG)	(AH)	(AI)	(AJ)	(AK)	(AL)	(AM)	(AN)	(AO)	(AP)	(AQ)	(AR)	(AS)	(AT)	(AU)	(AV)		
Accumulated Balance																				Total
Other Project PIS	Project X CWIP	Project X PIS	Brady PIS	Brady CWIP	Allegheny SS PIS	Beaver Valley w/o B3015.2 PIS	Beaver Valley w/o B3015.2 CWIP	Dravosburg-Etrens w/o B3012.2 PIS	Dravosburg-Etrens 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		
191,491	-	262,950,645	155,913,693	-	3,158,242	17,699,348	-	8,814,702	-	-	-	5,338,712	-	-	10,675,843	-	12,994,407	-	6,736,837	
-	-	262,950,645	155,913,693	-	3,158,242	17,699,348	-	8,814,702	-	-	-	5,338,712	-	-	10,675,843	-	12,995,614	-	6,736,837	
1,112,462	-	262,950,645	155,913,693	-	3,158,242	17,699,348	-	8,814,702	-	-	-	5,338,712	-	-	10,675,843	-	12,995,614	-	6,736,837	
5,283,450	-	262,950,645	155,913,693	-	3,158,242	17,699,348	-	8,814,702	-	-	-	5,338,712	-	-	10,675,843	-	12,996,243	-	6,736,837	
10,911,908	-	262,950,645	155,913,693	-	3,158,242	17,699,348	-	8,814,702	-	-	-	5,338,712	-	-	10,675,843	-	13,062,896	-	6,736,837	
76,126,752	-	262,950,645	155,913,693	-	3,158,242	17,699,348	-	8,814,702	-	-	-	5,338,712	-	-	10,675,843	-	12,998,169	-	6,736,837	
80,864,582	-	262,950,645	155,913,693	-	3,158,242	17,699,348	-	8,820,636	-	-	-	5,338,712	-	-	10,675,843	-	12,998,169	-	6,736,837	
82,124,736	-	262,950,645	155,913,693	-	3,158,242	17,699,348	-	8,820,636	-	-	-	5,338,712	-	-	10,675,843	-	12,996,906	-	6,736,837	
82,570,353	-	262,950,645	155,913,693	-	3,158,242	17,699,348	-	8,820,636	-	-	-	5,338,712	-	-	10,675,843	-	12,996,645	-	6,736,837	
90,368,441	-	262,950,645	155,913,693	-	3,158,242	17,699,348	-	8,820,636	-	-	-	5,338,712	-	-	10,675,843	-	12,996,645	-	6,736,837	
89,851,620	-	262,950,645	155,913,693	-	3,158,242	17,699,348	-	8,820,636	-	-	-	5,338,712	-	-	10,675,843	-	13,965,736	-	6,736,837	
94,144,643	-	262,950,645	155,913,693	-	3,158,242	17,699,348	-	8,820,636	-	-	-	5,338,712	-	-	10,675,843	-	13,965,736	-	6,736,837	
99,267,612	-	262,950,645	155,913,693	-	3,158,242	17,699,348	-	8,820,636	-	-	-	5,338,712	-	-	10,675,843	-	13,965,137	-	6,736,837	
59,651,504	-	262,950,645	155,913,693	-	3,158,242	17,699,348	-	8,817,897	-	-	-	5,338,712	-	-	10,675,843	-	13,225,301	-	6,736,837	
																			544,168,022	

(BZ)	(CA) = BY * BZ	(CB)	(CD) = AR	(CE)	(CF) = CD * CE	(CG)	(CH) = AT Bi-Carson	(CI)	(CJ) = CH * CI	(CK)	(CL) = AV	(CM)	(CN) = CL * CM	(CO)
Composite Trans Deprec Rate	Depreciation Expense	Accum Deprec	B1969 PIS	Composite Trans Deprec Rate	Depreciation Expense	Accum Deprec	Cheswick PIS	Composite Tran Deprec Rate	Depreciation Expense	Accum Deprec	B2689.1/B2689.2 PIS	Composite Tra Deprec Rate	Depreciation Expense	Accum Deprec
0.22%	11,745	665,626	10,675,843	0.22%	23,487	3,063,967	12,994,407	0.22%	28,588	294,102	6,736,837	0.22%	14,821	904,084
0.22%	11,745	665,371	10,675,843	0.22%	23,487	3,087,454	12,995,614	0.22%	28,590	312,692	6,736,837	0.22%	14,821	918,905
0.22%	11,745	677,116	10,675,843	0.22%	23,487	3,110,941	12,996,614	0.22%	28,590	341,283	6,736,837	0.22%	14,821	933,726
0.22%	11,745	688,861	10,675,843	0.22%	23,487	3,134,428	12,996,243	0.22%	28,592	369,875	6,736,837	0.22%	14,821	948,547
0.22%	11,745	700,606	10,675,843	0.22%	23,487	3,157,914	13,062,896	0.22%	28,738	398,613	6,736,837	0.22%	14,821	963,368
0.22%	11,745	712,352	10,675,843	0.22%	23,487	3,181,401	12,998,169	0.22%	28,596	427,209	6,736,837	0.22%	14,821	978,189
0.22%	11,745	724,097	10,675,843	0.22%	23,487	3,204,888	12,998,169	0.22%	28,596	456,805	6,736,837	0.22%	14,821	993,010
0.22%	11,745	735,842	10,675,843	0.22%	23,487	3,228,375	12,996,906	0.22%	28,593	484,398	6,736,837	0.22%	14,821	1,007,831
0.22%	11,745	747,587	10,675,843	0.22%	23,487	3,251,862	12,996,645	0.22%	28,593	512,991	6,736,837	0.22%	14,821	1,022,652
0.22%	11,745	759,332	10,675,843	0.22%	23,487	3,275,349	12,996,645	0.22%	28,593	541,583	6,736,837	0.22%	14,821	1,037,473
0.22%	11,745	771,077	10,675,843	0.22%	23,487	3,298,836	13,965,736	0.22%	30,725	572,308	6,736,837	0.22%	14,821	1,052,294
0.22%	11,745	782,823	10,675,843	0.22%	23,487	3,322,322	13,965,736	0.22%	30,725	603,033	6,736,837	0.22%	14,821	1,067,115
0.22%	11,745	794,568	10,675,843	0.22%	23,487	3,345,809	13,966,137	0.22%	30,726	633,758	6,736,837	0.22%	14,821	1,081,936
	140,942	724,097	10,675,843		281,842	3,204,888	13,225,301		349,656	456,742	6,736,837		177,852	993,010

The difference between the Reconciliation in Step 6 and the forecast in Prior Year with interest	7,310,691
Place result in line 164 of the formula for Year 2 rate	

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

	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)	(O)	(P)	(Q)	(R)	(S)	(T)	(U)	(V)	(W)	(X)	(Y)	(Z)	(AA)	(AB)	(AC)
	Other Project PIS	Other Retirements	Project X CWIP	Project X PIS	Project X Retirements	Brady PIS	Brady Retirements	Brady CWIP	Allegheny S5 PIS	Allegheny S5 Retirements	Beaver Valley w/o B3015.2 PIS	Beaver Valley w/o B3015.2 Retirements	Beaver Valley w/o B3015.2 CWIP	Dravosburg-Elrama w/o B3012.2 PIS	Dravosburg-Elrama w/o B3012.2 Retirements	Dravosburg-Elrama w/o B3012.2 CWIP	B3012.2 PIS	B3012.2 Retirements	B3012.2 CWIP	B3015.2 PIS	B3015.2 Retirements	B3015.2 CWIP	B1969 PIS	B1969 Retirements	Bl-Carson Cheswick CWIP	Bl-Carson Cheswick PIS	Bl-Carson Cheswick Retirements	B2689.1/B2689.2 PIS	B2689.1/B2689.2 Retirements
Dec																													
Jan	(261,803)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Feb	2,090,499	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Mar	2,359,314	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Apr	1,822,063	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
May	36,735,654	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Jun	6,775,081	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Jul	1,328,525	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Aug	1,489,731	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sep	1,867,100	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Oct	4,155,830	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Nov	772,666	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dec	4,070,002	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total	63,195,662	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

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 34,006,337 goes to line 14 of the formula
13 month avg of current year changes to CWIP = Col AE + Col AH + Col AK + Col AM + Col AO + Col AQ + Col AS goes to line 36 of the formula

	(AW) = AD	(AX)	(AY) = AW * AX	(AZ)	(BA) = AF	(BB)	(BC) = BA * BB	(BD)	(BE) = AG	(BF)	(BG) = BE * BF	(BH)	(BI) = AI	(BJ)	(BK) = BI * BJ	(BL)	(BM) = AJ	(BN)	(BO) = BM * BN	(BP)	(BQ) = AL	(BR)	(BS) = BQ * BR	(BT)	(BU) = AN	(BV)	(BW) = BU * BV	(BX)	(BY) = AP
	Total Other Project PIS	Composite Trans Deprec Rate	Depreciation Expense	Accum Deprec	Total Project X PIS	Composite Trans Deprec Rate	Depreciation Expense	Accum Deprec	Total Brady PIS	Composite Trans Deprec Rate	Depreciation Expense	Accum Deprec	Allegheny S5 PIS	Composite Trans Deprec Rate	Depreciation Expense	Accum Deprec	Beaver Valley PIS	Composite Trans Deprec Rate	Depreciation Expense	Accum Deprec	Dravosburg-Elrama PIS	Composite Trans Deprec Rate	Depreciation Expense	Accum Deprec	B3012.2 PIS	Composite Trans Deprec Rate	Depreciation Expense	Accum Deprec	B3015.2 PIS
DEC	0	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-
Jan	(261,803)	0.22%	(576)	(576)	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-
Feb	1,829,696	0.22%	4,023	3,447	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-
Mar	4,188,009	0.22%	9,214	12,661	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-
Apr	6,010,073	0.22%	13,222	25,883	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-
May	42,745,726	0.22%	94,041	119,924	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-
Jun	49,520,807	0.22%	108,946	228,869	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-
Jul	50,849,332	0.22%	111,869	340,738	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-
Aug	52,330,063	0.22%	115,126	455,864	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-
Sep	54,197,163	0.22%	119,234	575,098	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-
Oct	58,352,994	0.22%	128,377	703,474	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-
Nov	59,125,660	0.22%	130,076	833,551	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-
Dec	63,195,662	0.22%	139,030	972,581	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-
Total			972,581	328,578																									

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 328,578 goes to line 23 of the formula
Depreciation Expense = Col AY + Col BC + Col BG + Col BK + Col BO + Col BS + Col BW + Col CA + Col CF + Col CJ + Col CN 972,581 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)

11 May Year 3 Post results of Step 10 on PJM web site. Must run App A to get this # (with 13 mo. avg cap adds, CWIP, depreciation for Year 3 cap adds)

\$ 199,367,459 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.

\$ 199,367,459

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

Fixed Charge Rate (FCR) if not a CIAC	
Net Plant Carrying Charge without Depreciation	16.6235%
Net Plant Carrying Charge per 100 Basis Point increase in ROE without Depreciation	17.3299%
Line B less Line A	0.7064%
Net Plant Carrying Charge without Depreciation, Return, nor Income Taxes	6.7791%

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

[illegible]

Plus any increased ROE calculated on Attachment 7 other than PJM Sch. 12 projects
Incentive - Revenue Credit for the corresponding rate year \$ 2,836,396

Fixed Charge Rate (FCR) if not a CIAC
Net Plant Carrying Charge without Depreciation 16.6235%
Net Plant Carrying Charge per 100 Basis Point Increase in ROE without Depreciation 17.3229%
Line B less Line A 0.7064%
Net Plant Carrying Charge without Depreciation, Return, nor Income Taxes 6.7791%

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

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

Revenue= FCR* (Beginning + Ending)/2 + Amortization Expense (specific for Abandoned Plant)					Beaver Valley Deactivation w/o 3015.2 Project Abandonment Costs					Dravosburg-Erama Project w/o 3012.2 Abandonment Costs					B3015.2 Abandonment Costs					B3012.2 Abandonment Costs						
Yes					Yes					Yes					Yes					Yes						
No					No					No					No					No						
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(A)	(B)	(C)	(D)
Account Number	Depreciation Plant Base	Depreciation Rate	Depreciation Expense
Transmission Plant			
351.1 - Computer Hardware	18,466,115	20	3,693,223
351.2 - Computer Software	8,225,927	20	1,645,185
351.3 - Communication Equipment	972,554	6.67	64,869
352-Major Structures	11,445,189	3.01	344,500
352-Minor Structures	23,048,747	2.53	583,133
353	540,566,206	3.42	18,487,364
354	81,654,875	1.6	1,306,478
355	157,193,318	2.47	3,882,675
356	193,683,160	2.09	4,047,978
357	107,418,014	1.82	1,955,008
358	168,264,644	1.88	3,163,375
359	12,332,687	1.87	230,621
Subtotal	1,323,271,436		39,404,411
General Plant			
390	220,995,207	3.33	7,359,140
391	7,994,524	20	1,598,905
391.1	13,267,102	5	663,355
392	101,644,283	9.1	9,249,630
393	1,705,104	3.33	56,780
394	40,023,707	4	1,600,948
395	1,773,474	5	88,674
396	3,821,582	6.1	233,117
397.1 - Computer Hardware	28,812,016	20	5,762,403
397.2 - Computer Software	262,978,294	20	52,595,659
397.3 - Communication Equipment	40,629,468	6.67	2,709,986
398	10,619	5	531
Subtotal	723,655,379		81,919,127

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

A	B	C	D	E
	Source	Deficient or (Excess) ADIT Amortization	Tax Gross-up Percentage	Impact on Income Tax Allowance
1 TCJA 2017 Excess Deferred Income Taxes To Be Flowed Back To Transmission Customers	Attachment 9.2, Line 4	\$ (1,443,057)	x 136.83%	= \$ (1,974,548)
2 TCJA 2017 Deficient Deferred Income Taxes To Be Recovered From Transmission Customers	Attachment 9.2, Line 11	-	x 136.83%	\$ -
3 PA 2022 Excess Deferred Income Taxes To Be Flowed Back To Transmission Customers	Attach 9.2, Lines 6+7	(439,826)	136.83%	\$ (601,818)
4 PA 2022 Deficient Deferred Income Taxes To Be Recovered From Transmission Customers	Attachment 9.2, Line 12	108,276	136.83%	\$ 148,155
5 [Reserved for future tax rate changes]		\$ -	x 136.83%	-
6 Total Adjustments to Tax Expense (without Tax Gross-up)		<u>\$ (1,774,607)</u>		
7 Total Impact on Tax Expense (with Tax Gross-up)				<u>\$ (2,428,211)</u> To Attach. 5

Notes

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

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

3 - Tax gross-up calculation:

Federal Income Tax Rate	21.00%
State Income Tax Rate or Composite	7.49%
Federal Income Tax Deductible for State Purposes	0.00%
T	26.92%
T / (1-T)	36.83%
Tax Gross-up Percentage (1 / (1-T))	136.83%

4 - [Reserved for future tax rate changes]

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

A	B	C	D	E	F	G	H	I
Category of Deficient or (Excess) Accumulated Deferred Income Taxes	Tax Law Change	Amortization Period	Deficient / (Excess) ADIT (Prior to Amortization and without Tax Gross-up)	Cumulative Excess / (Deficient) ADIT Amortization through the Beginning of the Test Year	Deficient / (Excess) ADIT (without Tax Gross-up) As of Beginning of Test Year	Amortization of Excess / (Deficient) ADIT during Test Year	Deficient / (Excess) ADIT (without Tax Gross-up) As of End of Test Year	Reference
<u>Note A</u>	<u>Note B</u>	<u>Note C</u>	<u>Note D</u>	<u>Note E</u>	<u>Note F</u>	<u>Note G</u>	<u>Note H</u>	
1 ACCOUNT 254:								
2 Protected Plant-related (Excess) ADIT	TCJA-2017	ARAM	\$ (62,306,926)	\$7,160,058	\$ (55,146,868)	\$1,457,232	(\$53,689,636)	
3 Unprotected Plant-related Deficient / (Excess) ADIT	TCJA-2017	ARAM	874,047	889,348	1,763,395	(14,175)	1,749,220	
4 Total Plant-related (Excess) ADIT	TCJA-2017	ARAM	(61,432,879)	8,049,406	(53,383,473)	1,443,057	(51,940,416)	
5 Unprotected Non-plant-related (Excess) ADIT	TCJA-2017	3 Years	(8,351,935)	8,351,935	0	-	0	
6 Unprotected Plant-related State Deficient / (Excess) ADIT	PA 2022	ARAM	(6,152,181)	275,585	(5,876,595)	247,089	(5,629,506)	
7 Unprotected Non-plant-related State (Excess) ADIT	PA 2022	1 year	(741,233)	548,496	(192,737)	192,737	-	
8 [Reserved for future changes]			-	-	-	-	-	
9 Total (Excess) ADIT (Account 254)	TCJA-2017		\$ (76,678,227)	\$ 17,225,423	\$ (59,452,805)	\$ 1,882,883	\$ (57,569,922)	
10 ACCOUNT 182.3:								
11 Unprotected Non-plant-related Deficient ADIT	TCJA-2017	3 Years	\$ 5,724,074	(\$5,724,074)	\$ 0	\$0	\$0	
12 Unprotected Non-plant-related Deficient ADIT	PA 2022	1 year	418,231	(309,955)	108,276	(108,276)	-	
13 [Reserved for future changes]			-	-	-	-	-	
14 Total (Excess) ADIT (Account 182.3)	TCJA-2017		\$ 6,142,305	\$ (6,034,029)	\$ 108,276	\$ (108,276)	\$ 0	
15 Net Deficient / (Excess) Deferred Taxes			\$ (70,535,922)	\$ 11,191,394	\$ (59,344,529)	\$ 1,774,607	\$ (57,569,922)	

Notes

- A.** Lists the categories of transmission-allocated deficient or (excess) accumulated deferred income taxes (ADIT) due to re-measurements resulting from changes in tax law. "Protected" means that normalization rules apply to the refund of excess deferred income taxes or the recovery of deficient deferred income taxes. For TCJA-2017, normalization rules apply to certain depreciation-related excess deferred taxes and provide that such amounts may not be returned to customers more rapidly or to a greater extent than the Average Rate Assumption Method (ARAM) over the remaining book depreciable lives of the associated property. Unprotected Deficient or (Excess) ADIT is not subject to normalization rules. All state deficient or (excess) ADIT items are not protected as there are no Pennsylvania normalization requirements. Amounts in Column D are based on the re-measurements on Attachment 9.3 (TCJA 2017) or similar attachments for other changes in tax law. For TCJA-2017, amounts in Column D Lines 2, 3, 5, and 11 agree with amounts in Attachment 9.3 Lines 3-G, 3-H, 15-J, and 15-I, respectively. For PA 2022, amounts in Column D Lines 6, 7, and 12 agree with amounts in Attachment 9.4.1 Lines 2-H, 6-H, and 15-H, respectively.
- B.** Indicates the tax law change and the date of enactment. "TCJA-2017" refers to the Tax Cuts and Jobs Act (P.L. 115-97) enacted on December 22, 2017. Details of (excess) or deficient ADIT attributable to TCJA-2017 are reflected on Attachment 9.3. "PA 2022" refers Pennsylvania House Bill 1342 enacted in July 2022 which reduces the reduces the Pennsylvania corporate net income tax rate over nine years. The impact of the 2023 PA rate reduction is reflected on Attachment 9.4.1. The impact of the 2024 PA rate reduction is reflected on Attachment 9.4.2. The impact of the 2025 PA rate reduction is reflected on Attachment 9.4.3. The impacts of future changes in federal, state or local income tax rates, if any, will result in additional attachments to support the computation of future deficient or (excess) ADIT amounts impacting customer rates.
- C.** Amortization related to TCJA amounts described as 3 Years is computed ratably. Amortization over the ARAM occurs over the remaining depreciable lives of the associated property. 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 initial 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 and subsequent remeasurements are computed on Attachments 9.4.1 to 9.4.3. Separate worksheets will be used for the remeasurement for each subsequent effective date of a new tax rate.
- E.** Positive amounts are the cumulative refund of excess ADIT prior to the test period (before gross-up to the revenue requirement). Negative amounts are the cumulative recovery of deficient ADIT prior to the test period (before gross-up to the revenue requirement).
- F.** Amounts in Column F are the deficient or (excess) ADIT for category of temporary differences as of the beginning of the test period, adjusted for cumulative (refunds) or recoveries before such date and before gross-up to the revenue requirement. The impact of these amounts on rate base is reflected on Attachment 1 - ADIT.
- G.** Positive amounts are the annual refund of excess ADIT during the test period (before gross-up to the revenue requirement). These amounts reduce Account 254 and are credited to Account 411.1. Negative amounts are the annual recovery of deficient ADIT during the test period (before gross-up to the revenue requirement). These amounts reduce Account 182.3 and are debited to Account 410.1. The impact of these amounts on the income tax allowance, including tax gross-up, is computed on Attachment 9.1 - Amortization of Deficient or (Excess) ADIT.
- H.** Amounts in Column H are the deficient or (excess) ADIT for category of temporary differences as of the end of the test period, adjusted for cumulative (refunds) or recoveries before such date and before gross-up to the revenue requirement. The impact of these amounts on rate base is reflected on Attachment 1 - ADIT.
- I.** References to "TCJA 2017" in Column B, rows 9 and 14 (subtotal amounts) should be ignored. The applicable tax law changes are referenced appropriately in the detail lines of the table.

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

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

Notes

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

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

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

Notes

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

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

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

Notes

- A. Lists the transmission-related temporary differences as of the 2023 remeasurement date for the Pennsylvania tax rate reductions enacted in 2022.
- B. Indicates the deferred tax assets or liabilities (ADIT) account for each temporary difference. Note that the state related plant-related temporary difference related to state method and life depreciation differences and other basis differences are all unprotected and recorded as a single ADIT amount in account 282.
- C. Amounts in Columns C-J are the transmission-related cumulative temporary differences between amounts reported for regulatory reporting purposes and amounts reported for tax reporting purposes as of the December 31, 2022, the effective date of the PA income tax rate decrease from 8.99 percent to 8.49 percent. The amounts reflect the provision-to-return true-up adjustments recorded during 2023 to account for differences between the estimates used in 2023 financial reporting and amounts reported on the 2023 federal income tax return filed in 2024. Plant-related transmission temporary differences specifically identified from underlying Company plant records. Non-plant related transmission temporary differences are allocated based on the final 2023 applicable wage and salary allocator or gross plant allocator.
- D. Amounts in Column D are the deferred tax assets or liabilities (ADIT) for each temporary difference as of December 31, 2023, measured at the state income tax rate in effect until such date (8.99 percent).
- E. Amounts in Column E are the ADIT amounts for each temporary difference as of December 31, 2023, re-measured at the state income tax rate in effect after such date (8.49 percent).
- F. Amounts in Column F are the deficient or (excess) ADIT amounts for each temporary difference as of December 31, 2023, prior to gross-up to the revenue requirement. The deficient or (excess) ADIT amounts (prior to gross-up) attributable to Accounts 190, 281, 282 and 283 were recorded as a net debit to Account 190 and resulted in amounts recorded in Account 182.3 or Account 254 (as indicated in Columns I and J). The amount of ADIT affecting rate base reflects the remeasurements as the deficient ADIT is recovered or the (excess) ADIT is refunded (detailed on Attachment 1 - ADIT). The amounts in Column F, as classified in Columns G and H under any applicable normalization rule and as classified in Columns I and J as deficient or excess, are reported on Attachment 9.2 for purposes of computing the unamortized deficient or (excess) ADIT and the rate base adjustment. There are no Pennsylvania tax normalization requirements. The non-plant excess and deficient deferred taxes existing at December 31, 2023, are being refunded to customers in 2024 consistent with PA rate reduction from 8.99% to 8.49% in 2024. Future PA tax rate reductions will result in additional deficient or (excess) deferred taxes being collected or refunded to customers.
- G. Amounts in Column G relate to deficient or (excess) ADIT computed in Column F that is subject to (i.e., protected by) the IRS normalization requirements.
- H. Amounts in Column H relate to deficient or (excess) ADIT computed in Column F that is not subject to (i.e., not protected by) the IRS normalization requirements.
- I. Deficient ADIT amounts due to remeasurements resulting from changes in tax law are recorded in Account 182.3. The company maintains separate deferred tax records for individual components of its plant-related temporary differences that reverse as depreciation-related differences and treats them as a single ADIT item and a single deficient ADIT item. Remeasurements on Attachment 9.4.2 are prior to tax gross-up.
- J. (Excess) ADIT amounts due to remeasurements resulting from changes in tax law are recorded in account 254. The company maintains separate deferred tax records for individual components of its plant-related temporary differences that reverse as depreciation-related differences and treats them as a single ADIT item and a single excess ADIT item. Remeasurements on Attachment 9.4.2 are prior to tax gross-up.

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

A	B	C	D	E	F	G	H	I	J
Temporary Difference	Account 190, 281, 282 or 283	Cumulative Temporary Difference at Enactment of PA Rate Change (Pre-tax)	ADIT Balance before PA Rate Change Remeasurement	ADIT Balance after PA Rate Change Remeasurement	Deficient or (Excess) ADIT (F = D - E)	Protected Deficient or (Excess) ADIT (Portion of F)	Unprotected Deficient or (Excess) ADIT (Portion of F)	Deficient ADIT Recorded to Account 182.3 (prior to tax gross-up)	Excess ADIT Recorded to Account 254 (prior to tax gross-up)
Note A	Note B	Note C	Note D	Note E	Note F	Note G	Note H	Note I	Note J
Plant-related Items									
1 Unprotected State M/L, basis and other differences		(418,219,517)	(29,244,046)	(27,580,234)	(\$1,663,812)		(\$1,663,812)		
2 Total Plant-related Excess Deferred Taxes	282	(418,219,517)	(29,244,046)	(27,580,234)	(1,663,812)	-	(1,663,812)		(1,663,812)
Non-Plant Related Items:									
3 Reg Asset - Pension	283	(45,280,989)	(\$3,037,041)	(2,858,181)	(\$178,860)		(\$178,860)		
4 Reg Asset - Comp Absences	283	(1,172,117)	(\$78,615)	(73,985)	(4,630)		(4,630)		
5 Amort on Recacquired Debt	283	(2,341,152)	(\$157,023)	(147,776)	(9,247)		(9,247)		
6 Non-Plant (Excess)		(48,794,259)	(3,272,679)	(3,079,942)	(192,737)	-	(192,737)		(192,737)
7 Liability - Accrued Misc Reserves	190	3,534,092	\$237,035	223,075	13,960		13,960		
8 Liability - Healthcare	190	305,118	\$20,465	19,259	1,206		1,206		
9 Liability - Legal	190	723,703	\$48,539	45,681	2,858		2,858		
10 Liability - OPEB	190	3,333,812	\$223,602	210,434	13,168		13,168		
11 Liability - Injuries & Damages	190	578,475	\$38,799	36,514	2,285		2,285		
12 Liability - Comp Absences	190	1,172,117	\$78,615	73,985	4,630		4,630		
13 Liability - Accrued Vacation	190	435,819	\$29,231	27,509	1,722		1,722		
14 Liability - Pension	190	17,328,153	\$1,162,217	1,093,770	68,447		68,447		
15 Non-Plant Deficient		27,411,290	1,838,503	1,730,227	108,276	-	108,276	108,276	
16 Deferred Taxes		(21,382,968)	(1,434,176)	(1,349,715)	(84,461)	-	(84,461)	\$108,276	(\$192,737)
17 Total Deficient and (Excess) ADIT (prior to gross-up or amortization)		(439,602,485)	(30,678,222)	(28,929,949)	(1,748,273)	-	(1,748,273)	108,276	(1,856,549)

Notes

A. Lists the transmission-related temporary differences as of the 2024 remeasurement date for the Pennsylvania tax rate reductions enacted in 2022.

B. Indicates the deferred tax assets or liabilities (ADIT) account for each temporary difference. Note that the state related plant-related temporary difference related to state method and life depreciation differences and other basis differences are all unprotected and recorded as a single ADIT amount in account 282.

C. Amounts in Columns C-J are the transmission-related cumulative temporary differences between amounts reported for regulatory reporting purposes and amounts reported for tax reporting purposes as of the December 31, 2022, the effective date of the PA income tax rate decrease from 8.49 percent to 7.99 percent. The amounts reflect the provision-to-return true-up adjustments recorded during 2024 to account for differences between the estimates used in 2024 financial reporting and amounts reported on the 2024 federal income tax return filed in 2025. Plant-related transmission temporary differences specifically identified from underlying Company plant records. Non-plant related transmission temporary differences are allocated based on the final 2024 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, 2024, measured at the state income tax rate in effect until such date (8.49 percent).

E. Amounts in Column E are the ADIT amounts for each temporary difference as of December 31, 2024, re-measured at the state income tax rate in effect after such date (7.99 percent).

F. Amounts in Column F are the deficient or (excess) ADIT amounts for each temporary difference as of December 31, 2024, 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, 2024, are being refunded to customers in 2025 consistent with PA rate reduction from 8.49% to 7.99% in 2025. Future PA tax rate reductions will result in additional deficient or (excess) deferred taxes being collected or refunded to customers.

G. Amounts in Column G relate to deficient or (excess) ADIT computed in Column F that is subject to (i.e., protected by) the IRS normalization requirements.

H. Amounts in Column H relate to deficient or (excess) ADIT computed in Column F that is not subject to (i.e., not protected by) the IRS normalization requirements.

I. Deficient ADIT amounts due to remeasurements resulting from changes in tax law are recorded in Account 182.3. The company maintains separate deferred tax records for individual components of its plant-related temporary differences that reverse as depreciation-related differences and treats them as a single ADIT item and a single deficient ADIT item. Remeasurements on Attachment 9.4.2 are prior to tax gross-up.

J. (Excess) ADIT amounts due to remeasurements resulting from changes in tax law are recorded in account 254. The company maintains separate deferred tax records for individual components of its plant-related temporary differences that reverse as depreciation-related differences and treats them as a single ADIT item and a single excess ADIT item. Remeasurements on Attachment 9.4.2 are prior to tax gross-up.

APPENDIX 3

Duquesne Light Company
Summary of 2025 RTEP and Non-RTEP Transmission Plant Balances by Month

A	RTEP CWIP to date	
At	December 31, 2024	0
B	RTEP Plant in Service to Date	
At	December 31, 2024	262,950,643

C1	RTEP CWIP without AFUDC	Monthly Actual	Cumulative
	December 31 2024	0	
	January	0	0
	February	0	0
	March	0	0
	April	0	0
	May	0	0
	June	0	0
	July	0	0
	August	0	0
	September	0	0
	October	0	0
	November	0	0
	December 31, 2025	0	0

C2	RTEP Plant in Service	Monthly Actual	Cumulative
	December 31, 2024	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, 2025	0	262,950,643

C3	Other Transmission to be placed in service 2025	(a) All Trans Cum	(b) DTEP Cum	(a)-(b)= (c) Other Trans Cum	Sub total Other Monthly	Brady Alter.	BI Carson Cheswick	Beaver Valley w/o B3015.2	Dravosburg - Elrama w/o B3012.2	PJM Project b3015.2	PJM Project b3012.2	All other Trans
	January	1,704,122.77	-	1,704,122.77	1,704,122.77	-	1,207	-	-	-	-	1,702,915.87
	February	2,625,093.44	-	2,625,093.44	920,970.67	-	-	-	-	-	-	920,970.67
	March	7,501,844.58	-	7,501,844.58	4,876,751.14	-	629	-	-	-	-	4,876,121.72
	April	13,742,146.39	-	13,742,146.39	6,240,301.81	-	66,653	-	-	-	-	6,173,648.81
	May	82,341,675.36	-	82,341,675.36	68,599,528.97	-	(64,727)	-	-	-	-	68,664,256.00
	June	84,093,058.55	-	84,093,058.55	1,751,383.19	-	-	-	5,935	-	-	1,745,448.68
	July	85,359,236.97	-	85,359,236.97	1,266,178.42	-	(1,264)	-	-	-	-	1,267,442.29
	August	85,804,593.11	-	85,804,593.11	445,356.14	-	(261)	-	-	-	-	445,616.82
	September	93,715,481.44	-	93,715,481.44	7,910,888.33	-	-	-	-	-	-	7,910,888.33
	October	94,167,751.75	-	94,167,751.75	452,270.31	-	969,091	-	-	-	-	(516,820.95)
	November	98,467,329.66	-	98,467,329.66	4,299,577.91	-	-	-	-	-	-	4,299,577.91
	December	103,921,927.71	-	103,921,927.71	5,454,598.05	-	401	-	-	-	-	5,454,196.75
	control----->		-	753,444,261.73	103,921,927.71	-	971,730.30	-	5,934.51	-	-	102,944,262.90

Duquesne Light Company
Cumulative Summary of 2025 RTEP Transmission Projects by Month

RTEP Projects	Beginning Balance	Capital Expenditures	Transfers To in service	Ending CWIP
CWIP December 31, 2024				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, 2025	0	0	0	0
Total		0	0	

	Beginning Balance	Transfers From CWIP	Retirements	Ending Plant In Service
Plant in Service December 31, 2024				262,950,643
January	262,950,643	0	0	262,950,643
February	262,950,643	0	0	262,950,643
March	262,950,643	0	0	262,950,643
April	262,950,643	0	0	262,950,643
May	262,950,643	0	0	262,950,643
June	262,950,643	0	0	262,950,643
July	262,950,643	0	0	262,950,643
August	262,950,643	0	0	262,950,643
September	262,950,643	0	0	262,950,643
October	262,950,643	0	0	262,950,643
November	262,950,643	0	0	262,950,643
December 31, 2025	262,950,643	0	0	262,950,643
Total		0	0	

Duquesne Light Company

Duquesne Transmission Expansion Projects DTEP

		(B)	(C1)												Total CWIP
FPN	Project	31-Dec-24 Project To Date	RTEP CWIP 2024												
Eastern Area Development Project		PIS	January	February	March	April	May	June	July	August	September	October	November	December	
05-1001	Arsenal	73,075,167	-	-	-	-	-	-	-	-	-	-	-	-	0
08-1000	Forced Cooling (Arsenal)	20,423,226	-	-	-	-	-	-	-	-	-	-	-	-	0
08-1002	Highland	56,570,584	-	-	-	-	-	-	-	-	-	-	-	-	0
08-1003	Logans Ferry	42,399,170	-	-	-	-	-	-	-	-	-	-	-	-	0
05-1004	Collier	1,876,970	-	-	-	-	-	-	-	-	-	-	-	-	0
05-1005	Brunot Island	19,984,825	-	-	-	-	-	-	-	-	-	-	-	-	0
08-1008	Wilmerding	2,025,231	-	-	-	-	-	-	-	-	-	-	-	-	0
08-1009	Pine Creek	5,610,124	-	-	-	-	-	-	-	-	-	-	-	-	0
08-1010	North	2,983,421	-	-	-	-	-	-	-	-	-	-	-	-	0
05-1011	Dravosburg	499,995	-	-	-	-	-	-	-	-	-	-	-	-	0
Total Eastern Area Development		225,448,713	-	-	-	-	-	-	-	-	-	-	-	-	0
Western Area Development															
05-1013	Hopewell	7,903,927	-	-	-	-	-	-	-	-	-	-	-	-	0
08-1014	Valley	4,028,685	-	-	-	-	-	-	-	-	-	-	-	-	0
08-1016	Ambridge	0	-	-	-	-	-	-	-	-	-	-	-	-	0
08-1017	Crescent	3,352,791	-	-	-	-	-	-	-	-	-	-	-	-	0
08-1018	Koppel Steel	1,018,620	-	-	-	-	-	-	-	-	-	-	-	-	0
08-1023	Legionville	6,360,449	-	-	-	-	-	-	-	-	-	-	-	-	0
08-1022	Sewickley	7,728,181	-	-	-	-	-	-	-	-	-	-	-	-	0
Total Western Area Development		30,392,654	-	-	-	-	-	-	-	-	-	-	-	-	0
Other DTEP Projects															
05-1006	Elrama	1,306,023	-	-	-	-	-	-	-	-	-	-	-	-	0
06-0026	Z-82 reconductor	5,803,253	-	-	-	-	-	-	-	-	-	-	-	-	0
08-1024	Plum Rem from DTEP	0	-	-	-	-	-	-	-	-	-	-	-	-	0
Total Other DTEP Projects		7,109,277	-	-	-	-	-	-	-	-	-	-	-	-	0
New In 2010															
10-0017	Eliminate Phillips SS	0	-	-	-	-	-	-	-	-	-	-	-	-	0
Grand Total All DTEP Projects		262,950,643	-	-	-	-	-	-	-	-	-	-	-	-	0
Cumulative Balances by Month			-	-	-	-	-	-	-	-	-	-	-	-	0
		262,950,643													

Duquesne Light Company

Duquesne Transmission Expansion Projects DTEP

(C2)																	
RTEP 2024 Placed in service																	
FPN	Project	January	February	March	April	May	June	July	August	September	October	November	December	Total In Service To Date	Total CWIP & In Service	Cotrol	Variance
Eastern Area Development Project																	
05-1001	Arsenal	0	0	0	0	0	0	0	0	0	0	0	0	73,075,167	73,075,167	73,075,167	0
08-1000	Forced Cooling (Arsenal)	0	0	0	0	0	0	0	0	0	0	0	0	20,423,226	20,423,226	20,423,226	0
08-1002	Highland	0	0	0	0	0	0	0	0	0	0	0	0	56,570,584	56,570,584	56,570,584	0
08-1003	Logans Ferry	0	0	0	0	0	0	0	0	0	0	0	0	42,399,170	42,399,170	42,399,170	0
05-1004	Collier	0	0	0	0	0	0	0	0	0	0	0	0	1,876,970	1,876,970	1,876,970	0
05-1005	Brunot Island	0	0	0	0	0	0	0	0	0	0	0	0	19,984,825	19,984,825	19,984,825	0
08-1008	Wilmerding	0	0	0	0	0	0	0	0	0	0	0	0	2,025,231	2,025,231	2,025,231	0
08-1009	Pine Creek	0	0	0	0	0	0	0	0	0	0	0	0	5,610,124	5,610,124	5,610,124	0
08-1010	North	0	0	0	0	0	0	0	0	0	0	0	0	2,983,421	2,983,421	2,983,421	0
05-1011	Dravosburg	0	0	0	0	0	0	0	0	0	0	0	0	499,995	499,995	499,995	0
Total Eastern Area Development		0	0	0	0	0	0	0	0	0	0	0	0	225,448,713	225,448,713	225,448,713	0
Western Area Development														0	0		
05-1013	Hopewell	0	0	0	0	0	0	0	0	0	0	0	0	7,903,927	7,903,927	7,903,927	0
08-1014	Valley	0	0	0	0	0	0	0	0	0	0	0	0	4,028,685	4,028,685	4,028,685	0
08-1016	Ambridge	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
08-1017	Crescent	0	0	0	0	0	0	0	0	0	0	0	0	3,352,791	3,352,791	3,352,791	(0)
08-1018	Koppel Steel	0	0	0	0	0	0	0	0	0	0	0	0	1,018,620	1,018,620	1,018,620	0
08-1023	Legionville	0	0	0	0	0	0	0	0	0	0	0	0	6,360,449	6,360,449	6,360,449	0
08-1022	Sewickley	0	0	0	0	0	0	0	0	0	0	0	0	7,728,181	7,728,181	7,728,181	0
Total Western Area Development		0	0	0	0	0	0	0	0	0	0	0	0	30,392,654	30,392,654	30,392,654	(0)
Other DTEP Projects														0	0		
05-1006	Elrama	0	0	0	0	0	0	0	0	0	0	0	0	1,306,023	1,306,023	1,306,023	0
06-0026	Z-82 reconductor	0	0	0	0	0	0	0	0	0	0	0	0	5,803,253	5,803,253	5,803,253	0
08-1024	Plum Rem from DTEP	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Other DTEP Projects		0	0	0	0	0	0	0	0	0	0	0	0	7,109,277	7,109,277	7,109,277	0
New In 2010																	
10-0017	Eliminate Phillips SS	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Grand Total All DTEP Projects		0	0	0	0	0	0	0	0	0	0	0	0	262,950,643	262,950,643	262,950,643	(0)
Cumulative Balances by Month		262,950,643	262,950,643	262,950,643	262,950,643	262,950,643	262,950,643	262,950,643	262,950,643	262,950,643	262,950,643	262,950,643	262,950,643	262,950,643	262,950,643		

DUQUESNE LIGHT COMPANY
FUNDING PROJECT NUMBER 05-1001 ARSENAL

Closed Posted/Cancelled					In service		Net of AFUDC													
					December		Net of AFUDC													
					CWIP Inc AFUDC		January	February	March	April	May	June	July	August	September	October	November	December	Total	
1552 Arsenal S/S - 138 KV Line																				
December 31, 2022 Balance	22,340,052.00	2,214.00	3,607	22,334,231																22,340,052
January				0																0
February				0																0
March				0																0
April				0																0
May				0																0
June				0																0
July				0																0
August				0																0
September				0																0
October				0																0
November				0																0
December				0																0
Final	22,340,052.00	2,214.00	3,607	22,334,231																22,340,052
1563 Arsenal S/S - 345 KV Line																				
December 31, 2022 Balance	23,126,310.00	2,204.00	3,591	23,120,515																23,126,310
January				0																0
February				0																0
March				0																0
April				0																0
May				0																0
June				0																0
July				0																0
August				0																0
September				0																0
October				0																0
November				0																0
December				0																0
Final	23,126,310.00	2,204.00	3,591	23,120,515																23,126,310
2069 Arsenal S/S - 345KV Switchgear																				
December 31, 2022 Balance	10,475,001.00	13,140.00	21,411	10,440,450																10,475,001
January				0																0
February				0																0
March				0																0
April				0																0
May				0																0
June				0																0
July				0																0
August				0																0
September				0																0
October				0																0
November				0																0
December				0																0
Final	10,475,001.00	13,140.00	21,411	10,440,450																10,475,001
2093 Arsenal S/S-345/138KV Autotransformer																				
December 31, 2022 Balance	3,115,622.55	563.00	918	3,114,142																3,115,623
January				0																0
February				0																0
March				0																0
April				0																0
May				0																0
June				0																0
July				0																0
August				0																0
September				0																0
October				0																0
November				0																0
December				0																0
Final	3,115,622.55	563.00	918	3,114,142																3,115,623

DUQUESNE LIGHT COMPANY
FUNDING PROJECT NUMBER 05-1001 ARSENAL

Closed Posted/Cancelled				In service		
					December	
Total	AFUDC	AFUDC			CWIP	
	Debt	Equity	Net	CWIP	Inc AFUDC	
05-173	CARSON SS REP P & S LINE PROT					
December 31, 2022 Balance	246,395.99	0.00	0	246,396		246,396
January				0		
February				0		
March				0		
April				0		
May				0		
June				0		
July				0		
August				0		
September				0		
October				0		
November				0		
December				0		
Final	246,395.99	0.00	0	246,396		
05-079	Arsenal S/S - 138 KV Ring					
December 31, 2022 Balance	10,405,106.70	24,119.00	39,301	10,341,687		10,405,107
January				0		
February				0		
March				0		
April				0		
May				0		
June				0		
July				0		
August				0		
September				0		
October				0		
November				0		
December				0		
Final	10,405,106.70	24,119.00	39,301	10,341,687		
05-172 Closed/Posted	OAKLAND SS REP PRIM & SEC LINE PROT					
December 31, 2022 Balance	108,912.99	0.00	0	108,913		108,913
January				0		
February				0		
March				0		
April				0		
May				0		
June				0		
July				0		
August				0		
September				0		
October				0		
November				0		
December				0		
Final	108,912.99	0.00	0	108,913		

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

Closed Posted/Cancelled		In service		December	
Total	AFUDC Debt	AFUDC Equity	Net CWIP	CWIP	Inc AFUDC
S1547 304 loop @ ARSENAL SS					
December 31, 2022 Balance	2,012,837.83	153.00	353	2,012,332	2,012,332
January				0	
February				0	
March				0	
April				0	
May				0	
June				0	
July				0	
August				0	
September				0	
October				0	
November				0	
December				0	
Final	2,012,837.83	153.00	353	2,012,332	
S1529 CKT 304 PROT CHANGES @ COLLIER					
December 31, 2022 Balance	206,286.69	4.00	10	206,273	206,273
January				0	
February				0	
March				0	
April				0	
May				0	
June				0	
July				0	
August				0	
September				0	
October				0	
November				0	
December				0	
Final	206,286.69	4.00	10	206,273	
S1521 CKT 304 PROT CHANGES @ B ISS					
December 31, 2022 Balance	132,812.82	4.00	10	132,799	132,799
January				0	
February				0	
March				0	
April				0	
May				0	
June				0	
July				0	
August				0	
September				0	
October				0	
November				0	
December				0	
Final	132,812.82	4.00	10	132,799	

[illegible]

	Total	AFUDC Debt	AFUDC Equity	In service Net CWIP
S1556 Collier SS 267 Protection Changes				
December 31, 2022 Balance	0.00	0.00	0	0
January				0
February				0
March				0
April				0
May				0
June				0
July				0
August				0
September				0
October				0
November				0
December				0
Final	0.00	0.00	0	0
S1745 (now FPN 08-1000) ARSENAL SS-INDACS Transferred to FPN 08-1000				
December 31, 2022 Balance	0.00	0.00	0	0
January				0
February				0
March				0
April				0
May				0
June				0
July				0
August				0
September				0
October				0
November				0
December				0
Final	0.00	0.00	0	0
S1747 (now FPN 08-1000) ARSENAL SS-HPFF Forced Cooling System				
December 31, 2022 Balance	0.00	0.00	0	0
January				0
February				0
March				0
April				0
May				0
June				0
July				0
August				0
September				0
October				0
November				0
December				0
Final	0.00	0.00	0	0

December	CWIP	Inc AFUDC
	0	
	0	
	0	

[illegible]

DUQUESNE LIGHT COMPANY
FUNDING PROJECT NUMBER 05-1001 ARSENAL

Closed Posted/Cancelled	In service			
	Total	AFUDC Debt	AFUDC Equity	Net CWIP
51748(now FPN 08-1000) RI SS Upgrade Pumping Plant HPFFForced Cooling				
December 31, 2022 Balance	0.00	0.00	0	0
January				0
February				0
March				0
April				0
May				0
June				0
July				0
August				0
September				0
October				0
November				0
December				0
Final	0.00	0.00	0	0
51927 Correction for 50991 Auto Transformer				
December 31, 2022 Balance	906,398.50	0.00	36	906,363
January				0
February				0
March				0
April				
May				
June				
July				
August				
September				
October				
November				
December				
Final	906,398.50	0.00	36	906,363
L0808 Clean up journal 5135				
December 31, 2022 Balance	0.00	0.00	0	0
January				0
February				0
March				0
April				
May				
June				
July				
August				
September				
October				
November				
December				
(Verified June 09) Total	0.00	0.00	0	0

December
CWIP
Inc AFUDC

Net of AFUDC												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				0
									0			0
										0		0
											0	0
												0

DUQUESNE LIGHT COMPANY
FUNDING PROJECT NUMBER 05-1001 ARSENAL

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

08-1000

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

08-1000

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

08-1000

					December Cwip	Net of AFUDC													
FPN 08-1000 HPFFMDAC& forced cooling	Total	Afudc Debt	Afudc Equity	Net Cwip	Inc AFUDC	January	February	March	April	May	June	July	August	September	October	November	December	Total	
A2145 MDACS & Forced Communications																			
Decemeber 31, 2022 Balance	4,665	15	36	4,614	4,614														
January	0			0															
February	0			0			0												
March	0			0				0											
April	0			0					0										
May	0			0						0									
June	0			0							0								
July	0			0								0							
August	0			0									0						
September	0			0										0					
October	0			0											0				
November	0			0												0			
December	0			0													0		
Final	4,665	15	36	4,614															
Total	20,462,064	9,051	29,787	20,423,226	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total all work orders	20,462,064	9,051	29,787	20,423,226	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Allowable Dec 2005 AFUDC		0	0	0															
Total allowable basis	20,462,064	9,051	29,787	20,423,226															
					0														0
FPN 05-1001	December P.T.D. CWIP including AFUDC																		0
	Monthly Cwip net of AFUDC																		0
				January															0
				February			0												0
				March				0											0
				April					0										0
				May						0									0
				June							0								0
				July								0							0
				August									0						0
				September										0					0
				October											0				0
				November												0			0
				December													0		0
			Total CWIP		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
				January	20,423,226		0												20,423,226
				February			0												0
				March				0											0
				April					0										0
				May						0									0
				June							0								0
				July								0							0
				August									0						0
				September										0					0
				October											0				0
				November												0			0
				December													0		0
			Total In Service		20,423,226	0	0	0	0	0	0	0	0	0	0	0	0	0	20,423,226
			FPN 05-1001 Total		20,423,226	0	0	0	0	0	0	0	0	0	0	0	0	0	20,423,226
																		Control	20,423,226.03
																		Variance	0

DUQUESNE LIGHT COMPANY
FUNDING PROJECT NUMBER 08-1002 HIGHLAND

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

DUQUESNE LIGHT COMPANY
FUNDING PROJECT NUMBER 08-1002 HIGHLAND

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

DUQUESNE LIGHT COMPANY
FUNDING PROJECT NUMBER 08-1002 HIGHLAND

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

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

Closed posted
In service

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

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

Closed posted
In service

Closed Posted/cancelled	Charges	AFUDC Debt	AFUDC Equity	Net CWIP	December Bal Inc AFUDC	January	February	March	April	May	June	July	August	September	October	November	December	Total
S0991 Cancelled	Logans Ferry S/S - 138 KV Line Pos																	
December 31, 2021	-	-	-	-	0													0
January				-		0												0
February				-			0											0
March				-				0										0
April				-					0									0
May				-						0								0
June				-							0							0
July				-								0						0
August				-									0					0
September				-										0				0
October				-											0			0
November				-												0		0
December				-													0	0
Final	-	-	-	-														
S0992 Cancelled	Logans Ferry S/S - 138 KV Line Pos																	
December 31, 2021	-	-	-	-	0													0
January				-		0												0
February				-			0											0
March				-				0										0
April				-					0									0
May				-						0								0
June				-							0							0
July				-								0						0
August				-									0					0
September				-										0				0
October				-											0			0
November				-												0		0
December				-													0	0
Final	-	-	-	-														
S0993	Cheeswick West S/S - 138 KV Line Pos																	
December 31, 2021	8,399,316.56	-	-	8,399,316.56	8,399,317													8,399,317
January				-		0												0
February				-			0											0
March				-				0										0
April				-					0									0
May				-						0								0
June				-							0							0
July				-								0						0
August				-									0					0
September				-										0				0
October				-											0			0
November				-												0		0
December				-													0	0
Final	8,399,316.56	-	-	8,399,316.56														
S0995 Cancelled	Logans Ferry 138kv Tie Bkr Pos																	
December 31, 2021	-			-	0													0
January				-		0												0
February				-			0											0
March				-				0										0
April				-					0									0
May				-						0								0
June				-							0							0
July				-								0						0
August				-									0					0
September				-										0				0
October				-											0			0
November				-												0		0
December				-													0	0
FINAL	-	-	-	-														
S0994	Logans Ferry Transmission Line Work																	
December 31, 2021	1,784,951.00	1,027.21	3,244.38	1,780,679.41	1,780,679													1,780,679
January				-		0												0
February				-			0											0
March				-				0										0
April				-					0									0
May				-						0								0
June				-							0							0
July				-								0						0
August				-									0					0
September				-										0				0
October				-											0			0
November				-												0		0
December				-													0	0
Final	1,784,951.00	1,027.21	3,244.38	1,780,679.41														

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

Closed posted
In service

Closed Posted/cancelled					December Bal Inc AFUDC	January	February	March	April	May	June	July	August	September	October	November	December	Total
Charges	AFUDC Debt	AFUDC Equity	Net CWIP															
L0729 Trf 250 from L0684																		
December 31, 2021	362,364.00	-	-	362,364.00	362,364													
January	-			-														
February	-			-														
March *xfer to COR unitization	-			-				0										
April	-			-														
May	-			-														
June	-			-							0							
July	-			-								0						
August	-			-									0					
September	-			-										0				
October	-			-														
November	-			-														
December	-			-														
Final	362,364.00	-	-	362,364.00														
L0730 Trf 251 from L0684																		
December 31, 2021	338,487.00	-	-	338,487.00	338,487													
January	-			-														
February	-			-														
March *xfer to COR unitization	-			-				0										
April 98951.to cor in april	-			-														
May	-			-														
June	-			-							0							
July	-			-								0						
August	-			-									0					
September	-			-										0				
October	-			-														
November	-			-														
December	-			-														
Final	338,487.00	-	-	338,487.00														
L0731 Trf 252 from L0684																		
December 31, 2021	899,335.00	-	-	899,335.00	899,335													
January	-			-														
February	-			-														
March *xfer to COR unitization	-			-				0										
April 121351 to cor in april	-			-														
May	-			-														
June	-			-							0							
July	-			-								0						
August	-			-									0					
September	-			-										0				
October	-			-												0		
November	-			-														
December	-			-														
Final	899,335.00	-	-	899,335.00														
L0732 Trf 253 from L0684																		
December 31, 2021	497,068.00	-	-	497,068.00	497,068													
January	-			-														
February	-			-														
March	-			-				0										
April	-			-														
May	-			-														
June	-			-							0							
July	-			-								0						
August	-			-									0					
September	-			-										0				
October	-			-														
November	-			-														
December	-			-														
Final	497,068.00	-	-	497,068.00														
L0733 Trf 254 from L0684																		
December 31, 2021	763,326.00			763,326.00	763,326													
January	-			-		0												
February	-			-			0											
March	-			-				0										
April	-			-					0									
May	-			-														
June	-			-							0							
July	-			-								0						
August	-			-									0					
September	-			-										0				
October	-			-														
November	-			-														
December	-			-														
Final	763,326.00	-	-	763,326.00														

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

Closed posted
In service

Closed Posted/cancelled				December Bal Inc AFUDC	January	February	March	April	May	June	July	August	September	October	November	December	Total
Charges	AFUDC Debt	AFUDC Equity	Net CWIP														
L0734 Trf 258 from L0684																	
December 31, 2021	198,034.00		198,034.00	198,034													
January			-														
February			-														
March			-														
April			-														
May			-														
June			-							0							
July			-								0						
August			-									0					
September			-										0				
October			-														
November			-														
December			-														
Final	198,034.00	-	-	198,034.00													
L0735 Trf 2152 from L0684																	
December 31, 2021	702,226.00	-	-	702,226.00	702,226												
January			-		0												
February			-			0											
March from COR to adds unitization			-				0										
April 82098 from cor to adds			-					0									
May			-														
June			-							0							
July			-								0						
August			-									0					
September			-										0				
October			-											0			
November			-												0		
December			-													0	
Final	702,226.00	-	-	702,226.00													
L0736 Retire Colfax Highland Removal Only																	
December 31, 2021																	
January																	
February																	
March																	
April																	
May																	
June																	
July																	
August																	
September																	
October																	
November																	
December																	
Final Total																	
S1545 Ckt 255 Rep Protection Cheswick SS																	
December 31, 2021	55,734.31	-	-	55,734.31	55,734												55,734
January			-		0												0
February			-			0											0
March			-				0										0
April			-					0									0
May			-						0								0
June			-							0							0
July			-								0						0
August			-									0					0
September			-										0				0
October			-											0			0
November			-												0		0
December			-													0	0
Final	55,734.31	-	-	55,734.31													
S1714 Cheswick Sub Install Relay protection																	
December 31, 2021	7,854.24	-	-	7,854.24	7,854												7,854
January			-		0												0
February			-			0											0
March			-				0										0
April			-					0									0
May			-						0								0
June			-							0							0
July			-								0						0
August			-									0					0
September			-										0				0
October			-											0			0
November			-												0		0
December			-													0	0
Final	7,854.24	-	-	7,854.24													

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

closed posted
in service

Closed Posted/cancelled					December Bal Inc AFUDC	January	February	March	April	May	June	July	August	September	October	November	December	Total
Charges	AFUDC Debt	AFUDC Equity	Net CWIP															
S1731 BI SS Auto Transformer Capital Spare (no longer DTEP)																		
December 31, 2021	-	-	-	-	0													0
January	-	-	-	-		0												0
February	-	-	-	-			0											0
March	-	-	-	-				0										0
April	-	-	-	-					0									0
May	-	-	-	-						0								0
June	-	-	-	-							0							0
July	-	-	-	-								0						0
August	-	-	-	-									0					0
September	-	-	-	-										0				0
October	-	-	-	-											0			0
November	-	-	-	-												0		0
December	-	-	-	-													0	0
Repointed to non DTEP FPN	-	-	-	-														
S1732 Cheswick Wyl SS- Capital Spare Auto (no Longer DTEP)																		
December 31, 2021	-	-	-	-	0													0
January	-	-	-	-		0												0
February	-	-	-	-			0											0
March	-	-	-	-				0										0
April	-	-	-	-					0									0
May	-	-	-	-						0								0
June	-	-	-	-							0							0
July	-	-	-	-								0						0
August	-	-	-	-									0					0
September	-	-	-	-										0				0
October	-	-	-	-											0			0
November	-	-	-	-												0		0
December	-	-	-	-													0	0
Repointed to non DTEP FPN	-	-	-	-														
S1737 Illinois SS upgrade Z57																		
December 31, 2021	300,101.66	-	-	300,101.66	300,102													300,102
January	-	-	-	-		0												0
February	-	-	-	-			0											0
March	-	-	-	-				0										0
April	-	-	-	-					0									0
May	-	-	-	-						0								0
June	-	-	-	-							0							0
July	-	-	-	-								0						0
August	-	-	-	-									0					0
September	-	-	-	-										0				0
October	-	-	-	-											0			0
November	-	-	-	-												0		0
December	-	-	-	-													0	0
Final	300,101.66	-	-	300,101.66														
A1624 Purchase Property - Allegheny Land Trust - 629-B-100																		
December 31, 2021	40,718.00	-	-	40,718.00	40,718													40,718
January	-	-	-	-		0												0
February	-	-	-	-			0											0
March	-	-	-	-				0										0
April	-	-	-	-					0									0
May	-	-	-	-						0								0
June	-	-	-	-							0							0
July	-	-	-	-								0						0
August	-	-	-	-									0					0
September	-	-	-	-										0				0
October	-	-	-	-											0			0
November	-	-	-	-												0		0
December	-	-	-	-													0	0
final	40,718.00	-	-	40,718.00														
S1785 Colfax SS Eliminate Substation																		
December 31, 2021	-	-	-	-	0													0
January	-	-	-	-		0												0
February	-	-	-	-			0											0
March	-	-	-	-				0										0
April	-	-	-	-					0									0
May	-	-	-	-						0								0
June	-	-	-	-							0							0
July	-	-	-	-								0						0
August	-	-	-	-									0					0
September	-	-	-	-										0				0
October	-	-	-	-											0			0
November	-	-	-	-												0		0
December	-	-	-	-													0	0
Final	-	-	-	-														

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

closed posted
in service

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

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

closed posted
in service

Closed Posted/cancelled				December Bal Inc AFUDC	January	February	March	April	May	June	July	August	September	October	November	December	Total
Total all work orders	Charges	AFUDC Debt	AFUDC Equity	Net CWIP													
	42,403,458.35	1,033.25	3,255.07	42,399,170.03													
Allowable Dec 2005 AFUDC		-	-	-													
Total allowable basis				42,399,170.03													
FPN 05-1003		December TTD CWIP including AFUDC		0													0
	-	Monthly CWIP Net of AFUDC															0
	1,051,885.00	January			0												0
	1,051,885.00	February				0											0
		March					0										0
		April						0									0
		May							0								0
		June								0							0
		July									0						0
		August										0					0
		September											0				0
		October												0			0
		November													0		0
		December														0	0
		FPN 05-1002 Total		0	0	0	0	0	0	0	0	0	0	0	0	0	0
		Dec 31, 2010 in service balance		42,399,170													0
		January			0												0
		February				0											0
		March					0										0
		April						0									0
		May							0								0
		June								0							0
		July									0						0
		August										0					0
		September											0				0
		October												0			0
		November													0		0
		December														0	0
AFUDC reversal April 2008		Total In service 2008		42,399,170	0	0	0	0	0	0	0	0	0	0	0	0	42,399,170
		Total FPN		42,399,170	0	0	0	0	0	0	0	0	0	0	0	0	42,399,170
																	Control Variance
																	42,399,170 0

DUQUESNE LIGHT COMPANY
FUNDING PROJECT NUMBER 05-1004 COLLIER

	Charges	AFUDC Debt	AFUDC Equity	Net CWIP	December CWIP Inc AFUDC	January	February	March	April	May	June	July	August	September	October	November	December	Total
S0996 Collier S/S - Reconf 304 Line																		
December 2021	667,550	0	0	667,550	667,550													667,550
January	0			0		0												0
February	0			0			0											0
March	0			0				0										0
April	0			0					0									0
May	0			0						0								0
June	0			0							0							0
July	0			0								0						0
August	0			0									0					0
September	0			0										0				0
October	0			0											0			0
November	0			0												0		0
December	0	0		0													0	0
Final	667,550	0	0	667,550														
L0718 Reconfigure 304 line to 301																		
December 2021	882,284	0	0	882,284	882,284													882,284
January				0		0												0
February				0			0											0
March				0				0										0
April				0					0									0
May				0						0								0
June				0							0							0
July				0								0						0
August				0									0					0
September				0										0				0
October				0											0			0
November				0												0		0
December		0		0													0	0
Final	882,284	0	0	882,284														
S1572 Crescent SS Repl Prot Relay																		
December 2021	327,136	0	0	327,136	327,136													327,136
January				0		0												0
February				0			0											0
March				0				0										0
April				0					0									0
May				0						0								0
June				0							0							0
July				0								0						0
August				0									0					0
September				0										0				0
October				0											0			0
November				0												0		0
December		0		0													0	0
Final	327,136	0	0	327,136														

DUQUESNE LIGHT COMPANY
FUNDING PROJECT NUMBER 05-1004 COLLIER

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

DUQUESNE LIGHT COMPANY
FUNDING PROJECT NUMBER 05-1005 BRUNO ISLAND

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

DUQUESNE LIGHT COMPANY
FUNDING PROJECT NUMBER 05-1005 BRUNO ISLAND

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

DUQUESNE LIGHT COMPANY
FUNDING PROJECT NUMBER 05-1005 BRUNO ISLAND

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

DUQUESNE LIGHT COMPANY
FUNDING PROJECT NUMBER 08-1008 WILMERDING

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

[illegible]

DUQUESNE LIGHT COMPANY
FUNDING PROJECT NUMBER 08-1009 PINE CREEK

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

FUNDING PROJECT NUMBER 08-1009 PINE CREEK

In Service

December CWIP Inc AFUDC

DUQUESNE LIGHT COMPANY
FUNDING PROJECT NUMBER 08-1009 PINE CREEK

Work Order Closed Posted

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

DUQUESNE LIGHT COMPANY
FUNDING PROJECT NUMBER 08-1010 NORTH

Work Order Closed/Posted

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

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

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

DUQUESNE LIGHT COMPANY
FUNDING PROJECT NUMBER 05-1011 DRAVOSBURG

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

DUQUESNE LIGHT COMPANY
FUNDING PROJECT NUMBER 05-1011 DRAVOSBURG

Work order Closed Posted

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

FPN 05-1013

	Total	Debt	Equity	Net CWIP
\$1764	Hopewell SS Convert 69 to 138 kv			
December 31, 2021	7,397,968	4,257.35	13,446.24	7,380,264
January				0
February				0
March				0
April				0
May				0
June				0
July				0
August				0
September				0
October				0
November				0
December				0
Final	7,397,968	4,257.35	13,446.24	7,380,264

FPN 05-1013

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

DecemberTotal in service

Control	7,903,926.82
Variance	0.00

DUQUESNE LIGHT COMPANY
FUNDING PROJECT NUMBER 08-1014 VALLEY

work order closed Posted					In-Service	December														
					Net	(Dec Ytd)														
					CWIP	Inc AFUDC	January	February	March	Net of AFUDC	April	May	June	July	August	September	October	November	December	Total

DUQUESNE LIGHT COMPANY
FUNDING PROJECT NUMBER 08-1014 VALLEY

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

DUQUESNE LIGHT COMPANY
FUNDING PROJECT NUMBER 08-1016 AMBRIDGE

In service

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

DUQUESNE LIGHT COMPANY
FUNDING PROJECT NUMBER 08-1016 AMBRIDGE

In service

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

DUQUESNE LIGHT COMPANY
FUNDING PROJECT NUMBER 08-1017 CRESCENT

					Closed/ posted														
					In-Service	December (Dec Ytd) Inc AFUDC	January	February	March	Net of AFUDC April	May	June	July	August	September	October	November	December	Total
					Net CWIP														
					AFUDC Equity														
					Debt														
					Total														
S1037 Crescent - Extend 138kV Buses																			
December 31, 2021	2,911,490	426.78	695.28	2,910,368	2,911,420														2,911,420
January	0			0		0													0
February	0			0			0												0
March	0			0				0											0
April	0			0					0										0
May	0			0						0									0
June	0			0							0								0
July	0			0								0							0
August	0			0									0						0
September				0										0					0
October				0											0				0
November				0												0			0
December				0													0		0
Final	2,911,490	427	695	2,910,368															
L0648 Crescent Phillips Transm Line work (sb be cancelled?)																			
December 31, 2021	0	0.00	0.00	0	0														0
January	0			0		0													0
February	0			0			0												0
March	0			0				0											0
April	0			0					0										0
May	0			0						0									0
June	0			0							0								0
July	0			0								0							0
August	0			0									0						0
September	0			0										0					0
October	0			0											0				0
November	0			0												0			0
December	0			0													0		0
Verified December 31, 2011	0	0	0	0															
S1765 Crescent - Convert Z23 to Z25 and Z22																			
December 31, 2021	441,371	0.00	0.00	441,371	441,371														441,371
January	0			0		0													0
February				0			0												0
March				0				0											0
April				0					0										0
May				0						0									0
June	0			0							0								0
July	0			0								0							0
August	0			0									0						0
September	0			0										0					0
October	0			0											0				0
November	0			0												0			0
December	0			0													0		0
Final	441,371	0.00	0.00	441,371															

DUQUESNE LIGHT COMPANY
FUNDING PROJECT NUMBER 08-1017 CRESCENT

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

FPN 08-1018
S1741

[illegible]

DUQUESNE LIGHT COMPANY
FUNDING PROJECT NUMBER 08-1022 SEWICKELY

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

DUQUESNE LIGHT COMPANY
FUNDING PROJECT NUMBER 08-1022 SEWICKELY

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

DUQUESNE LIGHT COMPANY
FUNDING PROJECT NUMBER 08-1022 SEWICKELY

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

DUQUESNE LIGHT COMPANY
FUNDING PROJECT NUMBER 08-1023 LEGIONVILLE

In Service

				December (Dec Ytd Inc AFUDC	January	February	March	Net of AFUDC April	May	June	July	August	September	October	November	December	Total
Total	AFUDC Debt	AFUDC Equity	Net CWIP														
S1244 Legionville SS Expand 138kV Station																	
December 2021 balance	4325447	0	0	4,325,447	4,325,447												4,325,447
January				0		0											0
February				0			0										0
March				0				0									0
April				0					0								0
May				0						0							0
June				0							0						0
July				0								0					0
August				0									0				0
September				0										0			0
October				0											0		0
November				0												0	0
December				0													0
Final	4,325,447	0	0	4,325,447													0
L0693 WAR Re-arrange Transmission lines jan2010 in service																	
December 2021 balance	1226795	0	0	1,226,795	1,226,795												1,226,795
January				0		0											0
February				0			0										0
March				0				0									0
April	0			0					0								0
May	0			0						0							0
June	0			0							0						0
July	0			0								0					0
August	0			0									0				0
September	0			0										0			0
October	0			0											0		0
November	0			0												0	0
December	0			0													0
Final	1,226,795	0	0	1,226,795													0
S1772 Valley SS install Z84 Line Position																	
December 2021 balance	808207.41	0	0	808,207	808,207												808,207
January				0		0											0
February				0			0										0
March				0				0									0
April				0					0								0
May				0						0							0
June				0							0						0
July				0								0					0
August				0									0				0
September				0										0			0
October				0											0		0
November				0												0	0
December				0													0
Final	808,207	0	0	808,207													0

DUQUESNE LIGHT COMPANY
FUNDING PROJECT NUMBER 08-1023 LEGIONVILLE

In Service

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

DUQUESNE LIGHT COMPANY
FUNDING PROJECT NUMBER 08-1024 PLUM

NOTE PROJECT POSTPONED CREDIT, DTEP IN DECEMBER 2011

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

DUQUESNE LIGHT COMPANY
FUNDING PROJECT NUMBER 05-1006 ELRAMA

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

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

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

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

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

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

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

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

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

DUQUESNE LIGHT COMPANY
FUNDING PROJECT NUMBER 11-0014

	Total	AFUDC Debt	AFUDC Equity	Net CWIP	December (Dec Ytd) Inc AFUDC	January	February	March	Net of AFUDC April	May	June	July	August	September	October	November	December	Total
	-1	0	0	0	0		0											0
January				0	0													0
February				0	0													0
March				0	0													0
April				0	0													0
May				0	0													0
June				0	0													0
July				0	0													0
August				0	0													0
September				0	0													0
October				0	0													0
November				0	0													0
December				0	0													0
	-1	0	0	0	0													0
					0													0
January	0	0	0	0	0	0												0
February	0			0	0		0											0
March	0			0	0			0										0
April	0			0	0				0									0
May Unitized to COR				0	0					0								0
June				0	0						0							0
July				0	0							0						0
August				0	0								0					0
September				0	0									0				0
October				0	0										0			0
November				0	0											0		0
December				0	0												0	0
	0	0	0	0	0													0
Total	-1	0	0	0	0													
Total all work orders	-1	0	0	0	0													0
Allowable Dec 2005 AFUDC		0.00	0.00		0													0
Total allowable basis			Control		0													0
FPN 05-1023					0													0
December CWIP including AFUDC					0													0
Monthly CWIP Net of AFUDC					0													0
January					0	0												0
February					0		0											0
March					0			0										0
April					0				0									0
May					0					0								0
June					0						0							0
July					0							0						0
August					0								0					0
September					0									0				0
October					0										0			0
November					0											0		0
December					0												0	0
Cwip total					0	0	0	0	0	0	0	0	0	0	0	0	0	0
January					0	0												0
February					0		0											0
March					0			0										0
April					0				0									0
May					0					0								0
June					0						0							0
July					0							0						0
August					0								0					0
September					0									0				0
October					0										0			0
November					0											0		0
December					0												0	0
In service total					0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total FPN					0	0	0	0	0	0	0	0	0	0	0	0	0	0
																	Control	0

Duquesne Light Company
Summary of 2025 Transmission Plant Balances by Month
Beaver Valley Deactivation Transmission Project

A	CWIP to date	
	At December 31, 2024	7,225
B	Plant in Service to Date	
	At December 31, 2024	23,038,060

C1	CWIP without AFUDC (1)	Monthly Actual	Cumulative
	December 31 2024	7,225	
	January	-	7,225
	February	-	7,225
	March	-	7,225
	April	-	7,225
	May	-	7,226
	June	-	7,226
	July	-	7,226
	August	-	7,226
	September	-	7,226
	October	-	7,226
	November	-	7,226
	December 31, 2025	-	7,226

C2	Plant in Service (1)	Monthly Actual	Cumulative
	December 31, 2024	23,038,060	23,038,060
	January	0	23,038,060
	February	0	23,038,060
	March	0	23,038,060
	April	0	23,038,060
	May	0	23,038,060
	June	0	23,038,060
	July	0	23,038,060
	August	0	23,038,060
	September	0	23,038,060
	October	0	23,038,060
	November	0	23,038,060
	December 31, 2025	0	23,038,060

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

Duquesne Light Company
Cumulative Summary of 2025 "Other" Transmission Projects by Month

	Beginning Balance	Capital Expenditures	Transfers To in service	Ending CWIP
CWIP December 31, 2024				7,225
January	7,225	-	0	7,225
February	7,225	-	0	7,225
March	7,225	-	0	7,225
April	7,225	-	0	7,225
May	7,225	-	0	7,225
June	7,225	-	0	7,225
July	7,225	-	0	7,225
August	7,225	-	0	7,225
September	7,225	-	0	7,225
October	7,225	-	0	7,225
November	7,225	-	0	7,225
December 31, 2025	7,225	-	0	7,225
Total		0	0	

	Beginning Balance	Transfers From CWIP	Retirements	Ending Plant In Service
Plant in service December 31, 2024				23,038,060
January	23,038,060	0	0	23,038,060
February	23,038,060	0	0	23,038,060
March	23,038,060	0	0	23,038,060
April	23,038,060	0	0	23,038,060
May	23,038,060	0	0	23,038,060
June	23,038,060	0	0	23,038,060
July	23,038,060	0	0	23,038,060
August	23,038,060	0	0	23,038,060
September	23,038,060	0	0	23,038,060
October	23,038,060	0	0	23,038,060
November	23,038,060	0	0	23,038,060
December 31, 2025	23,038,060	0	0	23,038,060
Total		0	0	

DUQUESNE LIGHT COMPANY
18-0037 BV Deactivation Transmission Project

	2025 Spend												2025 YTD Spend	Total Project 2025
	Total Project 2024	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	
L1410 : Eirama-Wilson Z-11-Rearr. and Estab														
CWIP Balance w AFUDC	6,622,713													0 6,622,713
AFUDC Debt	(2)													0 (2)
AFUDC Equity	0													0 0
Inservice 6/2020 CP 10/2021	0													0 0
	0													0 0
L1411 : Eirama-Wilson Z-17-Recon & Estab														
CWIP Balance w AFUDC	6,273,122													0 6,273,122
AFUDC Debt	0													0 0
AFUDC Equity	0													0 0
Inservice 6/2020 Transfer from 766433	0													0 0
	0													0 0
L1412 : Dravosburg-Eirama Z-75-Rec.&Estab														
CWIP Balance w AFUDC	8,949,267													0 8,949,267
AFUDC Debt	0													0 0
AFUDC Equity	0													0 0
Inservice 12/2020 Completed	0													0 0
	0													0 0
L1413 : Dravosburg-West Mifflin Z-73-Recond														
CWIP Balance w AFUDC	48,209													0 48,209
AFUDC Debt	0													0 0
AFUDC Equity	0													0 0
Open	0													0 0
	0													0 0
	0													0 0
L1415 : Eirama-Mitchell Z-111-Rec.&Establis														
CWIP Balance w AFUDC	475,928													0 475,928
AFUDC Debt	0													0 0
AFUDC Equity	0													0 0
Inservice 6/2020 Completed	0													0 0
	0													0 0
S3786 : Eirama S5-New Substation														
CWIP Balance w AFUDC	110,860													0 110,860
AFUDC Debt	0													0 0
AFUDC Equity	0													0 0
Open	0													0 0
	0													0 0
S3787 : Eirama S5-Establish Wilson Z-11														
CWIP Balance w AFUDC	0													0 0
AFUDC Debt	0													0 0
AFUDC Equity	0													0 0
Open	0													0 0
	0													0 0
S3789 : Eirama S5-Establish Wilson Z-17														
CWIP Balance w AFUDC	933													0 933
AFUDC Debt	0													0 0
AFUDC Equity	0													0 0
Open	0													0 0
	0													0 0
S3792 : Eirama S5-Est.Rte 51 Z-12 (AP Tie)														
CWIP Balance w AFUDC	0													0 0
AFUDC Debt	0													0 0
AFUDC Equity	0													0 0
Open	0													0 0
	0													0 0
S3794 : Dravosburg S5-Establish Eirama Z-75														
CWIP Balance w AFUDC	92,483													0 92,483
AFUDC Debt	0													0 0
AFUDC Equity	0													0 0
Open	0													0 0
	0													0 0
S3795 : Dravosburg S5-Upgrade Elwyn Z-70														
CWIP Balance w AFUDC	25,156													0 25,156
AFUDC Debt	0													0 0
AFUDC Equity	0													0 0
Transfer to 767734	0													0 0
	0													0 0

DUQUESNE LIGHT COMPANY
18-0037 BV Deactivation Transmission Project

	Total Project 2024	2025 Spend												2025 YTD Spend	Total Project 2025
		Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec		
S3796 : W. Mifflin SS-USS Irwin Works Z-94	0													0	0
CWIP Balance w AFUDC	4,042													0	4,042
AFUDC Debt	0													0	0
AFUDC Equity	0													0	0
Open	0													0	0
	0													0	0
S3797: Wilson Substation-Elrama Z-11	0													0	0
CWIP Balance w AFUDC	246													0	246
AFUDC Debt	0													0	0
AFUDC Equity	0													0	0
Open	0													0	0
	0													0	0
S3798: Wilson Substation-Elrama Z-17	0													0	0
CWIP Balance w AFUDC	0													0	0
AFUDC Debt	0													0	0
AFUDC Equity	0													0	0
Open	0													0	0
	0													0	0
766433: Elrama - Wilson Z-17 Reconductor (L	0													0	0
CWIP Balance w AFUDC	117,414													0	117,414
AFUDC Debt	(0)													0	(0)
AFUDC Equity	0													0	0
Transfer to L1411	0													0	0
	0													0	0
766437: Dravosburg-Elrama Z-75 Reconductor	0													0	0
CWIP Balance w AFUDC	(30,412)													0	(30,412)
AFUDC Debt	0													0	0
AFUDC Equity	0													0	0
Inservice 6/2020 Completed	0													0	0
	0													0	0
767731: Dravosburg SS-Elrama Z75 Breaker	0													0	0
CWIP Balance w AFUDC	(0)													0	(0)
AFUDC Debt	0													0	0
AFUDC Equity	0													0	0
Cancelled	0													0	0
	0													0	0
767734: Dravosburg SS-Elwyn Z70 Breaker	0													0	0
CWIP Balance w AFUDC	814,732													0	814,732
AFUDC Debt	0													0	0
AFUDC Equity	0													0	0
Inservice 4/2021 CP 9/2021	0													0	0
	0													0	0
767743: West Mifflin SS USS Irvin Works Z-	0													0	0
CWIP Balance w AFUDC	683,677													0	683,677
AFUDC Debt	0													0	0
AFUDC Equity	0													0	0
Inservice 10/2021	0													0	0
	0													0	0
767820: Elrama - Wilson Z11 Reconductor (L	0													0	0
CWIP Balance w AFUDC	(10,034)													0	(10,034)
AFUDC Debt	0													0	0
AFUDC Equity	0													0	0
Transfer to L1410	0													0	0
	0													0	0
767822: Elrama-Wilson Z-17	0													0	0
CWIP Balance w AFUDC	5,533													0	5,533
AFUDC Debt	0													0	0
AFUDC Equity	0													0	0
Inservice 8/2020	0													0	0
	0													0	0
767828: Elrama-DEEP T-Punchlist-Z-11	0													0	0
CWIP Balance w AFUDC	110,147													0	110,147
AFUDC Debt	0													0	0
AFUDC Equity	0													0	0
Inservice 10/2020	0													0	0
	0													0	0
767837: Elrama SS-New SS Elrama	0													0	0
CWIP Balance w AFUDC	0													0	0
AFUDC Debt	0													0	0
AFUDC Equity	0													0	0
Inservice 8/2020 CP	0													0	0

DUQUESNE LIGHT COMPANY
18-0037 BV Deactivation Transmission Project

	2025 Spend													2025 YTD Spend	Total Project 2025
	Total Project 2024	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec		
779340: Dravosburg-Wilson Z-13, Z-73	0													0	0
CWIP Balance w AFUDC	0													0	0
AFUDC Debt	0													0	0
AFUDC Equity	0													0	0
Cancelled	0													0	0
	0													0	0
788594: Dravosburg SS-Logans Ferry Z78	0													0	0
CWIP Balance w AFUDC	571,200													0	571,200
AFUDC Debt	0													0	0
AFUDC Equity	0													0	0
Inservice 12/2020	0													0	0
	0													0	0
800288: Settings Changes, Z-70 Brkr Replace	0													0	0
CWIP Balance w AFUDC	0													0	0
AFUDC Debt	0													0	0
AFUDC Equity	0													0	0
transfer to 767734	0													0	0
	0													0	0
2018 CWIP Balance w AFUDC	178,133													0	0
AFUDC Debt	361													0	0
AFUDC Equity	704													0	0
2018 CWIP Balance wo AFUDC	177,068													0	0
2018 Inservice	-													0	0
	0													0	0
2019 CWIP Balance w AFUDC	10,503,669													0	0
AFUDC Debt	361													0	0
AFUDC Equity	703													0	0
2019 CWIP Balance wo AFUDC	10,502,605													0	0
2019 Inservice	-													0	0
	0													0	0
2020 CWIP Balance w AFUDC	15,951,024													0	0
AFUDC Debt	(723)													0	0
AFUDC Equity	(1,406)													0	0
2020 CWIP Balance wo AFUDC	15,953,153													0	0
2020 Inservice	22,565,722													0	0
	0													0	0
2021 CWIP Balance w AFUDC	22,978,369													0	0
AFUDC Debt	(2)													0	0
AFUDC Equity	0													0	0
2021 CWIP Balance wo AFUDC	22,978,371													0	0
2021 Inservice	0													0	0
	0													0	0
2022 CWIP Balance w AFUDC	24,865,217													0	24,865,217
AFUDC Debt	(2)													0	(2)
AFUDC Equity	0													0	0
2022 CWIP Balance wo AFUDC	24,865,219													0	24,865,219
2022 Inservice															
Total Beaver Valley Deactivation Transmission Project														0	(2,701)
2023 CWIP Balance w AFUDC	(2,701)	0	0	0	0	0	0	0	0	0	0	0	0	0	(2,701)
AFUDC Debt	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
AFUDC Equity	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2023 CWIP Balance wo AFUDC	(2,701)	0	0	0	0	0	0	0	0	0	0	0	0	0	(2,701)
2023 Inservice															
Carve Out: PJM Project 83015.2 (WO's 766433, 767822, L1411, S3789)															
2022 CWIP Balance w AFUDC	1,056,276	0	0	0	0	0	0	0	0	0	0	0	0	0	1,056,276
AFUDC Debt	(19)	0	0	0	0	0	0	0	0	0	0	0	0	0	(19)
AFUDC Equity	(38)	0	0	0	0	0	0	0	0	0	0	0	0	0	(38)
2022 CWIP Balance wo AFUDC	1,056,333	0	0	0	0	0	0	0	0	0	0	0	0	0	1,056,333
2022 Inservice															

DUQUESNE LIGHT COMPANY
18-0037 BV Deactivation Transmission Project

	2025 Inservice												2025 YTD Inservice	Total Project Inservice 2025
	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec		
L1410 : Elrama-Wilson Z-11-Rearr. and Estab														
CWIP Balance w AFUDC														
AFUDC Debt														
AFUDC Equity														
Inservice 6/2020 CP 10/2021													0	6,571,421
L1411 : Elrama-Wilson Z-17-Recon & Estab														
CWIP Balance w AFUDC														
AFUDC Debt														
AFUDC Equity														
Inservice 6/2020 Transfer from 766433													0	5,333,055
L1412 : Dravosburg-Elrama Z-75-Rec.&Estab														
CWIP Balance w AFUDC														
AFUDC Debt														
AFUDC Equity														
Inservice 12/2020 Completed													0	8,798,644
L1413 : Dravosburg-West Mifflin Z-73-Recond														
CWIP Balance w AFUDC														
AFUDC Debt														
AFUDC Equity														
Open													0	0
L1415 : Elrama-Mitchell Z-111-Rec.&Establis														
CWIP Balance w AFUDC														
AFUDC Debt														
AFUDC Equity														
Inservice 6/2020 Completed													0	428,647
S3786 : Elrama SS-New Substation														
CWIP Balance w AFUDC														
AFUDC Debt														
AFUDC Equity														
Open													0	(1)
S3787 : Elrama SS-Establish Wilson Z-11														
CWIP Balance w AFUDC														
AFUDC Debt														
AFUDC Equity														
Open													0	0
S3789 : Elrama SS-Establish Wilson Z-17														
CWIP Balance w AFUDC														
AFUDC Debt														
AFUDC Equity														
Open													0	0
S3792 : Elrama SS-Est.Rte 51 Z-12 (AP Tie)														
CWIP Balance w AFUDC														
AFUDC Debt														
AFUDC Equity														
Open													0	0
S3794 : Dravosburg SS-Establish Elrama Z-75														
CWIP Balance w AFUDC														
AFUDC Debt														
AFUDC Equity														
Open													0	0
S3795 : Dravosburg SS-Upgrade Elwyn Z-70														
CWIP Balance w AFUDC														
AFUDC Debt														
AFUDC Equity														
Transfer to 767734													0	0

DUQUESNE LIGHT COMPANY
18-0037 BV Deactivation Transmission Project

	2025 Inservice												2025 YTD Inservice	Total Project Inservice 2025
	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec		
S3796 : W. Mifflin SS-USS Irwin Works Z-94														
CWIP Balance w AFUDC														
AFUDC Debt														
AFUDC Equity														
Open													0	1
S3797: Wilson Substation-Elrama Z-11														
CWIP Balance w AFUDC														
AFUDC Debt														
AFUDC Equity													0	0
Open														
S3798: Wilson Substation-Elrama Z-17														
CWIP Balance w AFUDC														
AFUDC Debt														
AFUDC Equity														
Open													0	0
766433: Elrama - Wilson Z-17 Reconductor (L														
CWIP Balance w AFUDC														
AFUDC Debt														
AFUDC Equity														
Transfer to L1411													0	(0)
766437: Dravosburg-Elrama Z-75 Reconductor														
CWIP Balance w AFUDC														
AFUDC Debt														
AFUDC Equity														
Inservice 6/2020 Completed													0	0
767731: Dravosburg SS-Elrama Z75 Breaker														
CWIP Balance w AFUDC														
AFUDC Debt														
AFUDC Equity														
Cancelled													0	0
767734: Dravosburg SS-Elwyn Z70 Breaker														
CWIP Balance w AFUDC														
AFUDC Debt														
AFUDC Equity														
Inservice 4/2021 CP 9/2021													0	814,732
767743: West Mifflin SS USS Irvin Works Z-														
CWIP Balance w AFUDC														
AFUDC Debt														
AFUDC Equity														
Inservice 10/2021													0	525,562
767820: Elrama - Wilson Z11 Reconductor (L														
CWIP Balance w AFUDC														
AFUDC Debt														
AFUDC Equity														
Transfer to L1410													0	(0)
767822: Elrama-Wilson Z-17														
CWIP Balance w AFUDC														
AFUDC Debt														
AFUDC Equity														
Inservice 8/2020													0	5,657
767828: Elrama-DEEP T-Punchlist-Z-11														
CWIP Balance w AFUDC														
AFUDC Debt														
AFUDC Equity														
Inservice 10/2020													0	58,373
767837: Elrama SS-New SS Elrama														
CWIP Balance w AFUDC														
AFUDC Debt														
AFUDC Equity														
Inservice 8/2020 CP													0	0

DUQUESNE LIGHT COMPANY
18-0037 BV Deactivation Transmission Project

	2025 Inservice												2025 YTD Inservice	Total Project Inservice 2025
	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec		
779340: Dravosburg-Wilson Z-13, Z-73														
CWIP Balance w AFUDC														
AFUDC Debt														
AFUDC Equity														
Cancelled													0	0
788594: Dravosburg SS-Logans Ferry Z78														
CWIP Balance w AFUDC														
AFUDC Debt														
AFUDC Equity													0	501,967
Inservice 12/2020														
800288: Settings Changes, Z-70 Brkr Replace														
CWIP Balance w AFUDC														
AFUDC Debt														
AFUDC Equity														
transfer to 767734													0	0
2018 CWIP Balance w AFUDC														
AFUDC Debt														
AFUDC Equity														
2018 CWIP Balance wo AFUDC														
2018 Inservice														
2019 CWIP Balance w AFUDC														
AFUDC Debt														
AFUDC Equity														
2019 CWIP Balance wo AFUDC														
2019 Inservice														
2020 CWIP Balance w AFUDC														
AFUDC Debt														
AFUDC Equity														
2020 CWIP Balance wo AFUDC														
2020 Inservice														
2021 CWIP Balance w AFUDC														
AFUDC Debt														
AFUDC Equity														
2021 CWIP Balance wo AFUDC														
2021 Inservice														
2022 CWIP Balance w AFUDC														
AFUDC Debt														
AFUDC Equity														
2022 CWIP Balance wo AFUDC														
2022 Inservice													0	23,038,059
Total Beaver Valley Deactivation Transmission Project														
2023 CWIP Balance w AFUDC														
AFUDC Debt														
AFUDC Equity														
2023 CWIP Balance wo AFUDC														
2023 Inservice		0	0	0	0	0	0	0	0	0	0	0	0	23,038,059
Carve Out: PJM Project 83015.2 (WO's 766433, 767822, L1411, S3789)														
2022 CWIP Balance w AFUDC														
AFUDC Debt														
AFUDC Equity														
2022 CWIP Balance wo AFUDC														
2022 Inservice		0	0	0	0	0	0	0	0	0	0	0	0	5,338,712

Duquesne Light Company
Summary of 2025 Transmission Plant Balances by Month
Transmission BI-Carson 302 Forced Cooling

A	CWIP to date	
	At December 31, 2024	602,014.42
B	Plant in Service to Date	
	At December 31, 2024	12,994,407.11

C1	CWIP without AFUDC	Monthly Actual	Cumulative
	December 31 2024	602,014	
	January	(5,111)	596,904
	February	179	597,082
	March	69	597,151
	April	-	597,151
	May	-	597,151
	June	-	597,151
	July	-	597,151
	August	-	597,151
	September	104	597,255
	October	(969,091)	(371,837)
	November	-	(371,837)
	December 31, 2025	44	(371,793)

C2	Plant in Service	Monthly Actual	Cumulative
	December 31, 2024	-	12,994,407
	January	1,206.90	12,995,614
	February	-	12,995,614
	March	629.42	12,996,243
	April	66,653.00	13,062,896
	May	(64,727.03)	12,998,169
	June	-	12,998,169
	July	(1,263.87)	12,996,906
	August	(260.68)	12,996,645
	September	-	12,996,645
	October	969,091.26	13,965,736
	November	-	13,965,736
	December 31, 2025	401.30	13,966,137

Duquesne Light Company
Cumulative Summary of 2025 "Other" Transmission Projects by Month

	Beginning Balance	Capital Expenditures	Transfers To in service	Ending CWIP
CWIP December 31, 2024				602,014
January	602,014	(3,904)	1,207	596,904
February	596,904	-	0	596,904
March	596,904	698	629	596,972
April	596,972	66,653	66,653	596,972
May	596,972	(64,727)	(64,727)	596,972
June	596,972	-	0	596,972
July	596,972	(1,264)	(1,264)	596,972
August	596,972	(261)	(261)	596,972
September	596,972	104	0	597,076
October	597,076	-	969,091	(372,015)
November	(372,015)	-	0	(372,015)
December 31, 2025	(372,015)	445	401	(371,972)
Total		(2,256)	971,730	

	Beginning Balance	Transfers From CWIP	Retirements	Ending Plant In Service
Plant in service December 31, 2024				12,994,407
January	12,994,407	1,207	0	12,995,614
February	12,995,614	0	0	12,995,614
March	12,995,614	629	0	12,996,243
April	12,996,243	66,653	0	13,062,896
May	13,062,896	(64,727)	0	12,998,169
June	12,998,169	0	0	12,998,169
July	12,998,169	(1,264)	0	12,996,906
August	12,996,906	(261)	0	12,996,645
September	12,996,645	0	0	12,996,645
October	12,996,645	969,091	0	13,965,736
November	13,965,736	0	0	13,965,736
December 31, 2025	13,965,736	401	0	13,966,137
Total		971,730	0	

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

2025 Spend

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	2025 YTD Spend	Total Project 2025
915309 : Install Forced Cooling Equipment at BI														
CWIP Balance w AFUDC													0	0
AFUDC 90, 91													0	0
Inservice													0	0
915310 : Install Forced Cooling Equipment at Watson													0	0
CWIP Balance w AFUDC													0	(52)
AFUDC 90, 91													0	0
Inservice													0	0
915311 : Install Forced Cooling Equipment at Tecumseh													0	0
CWIP Balance w AFUDC													0	52
AFUDC 90, 91													0	0
Inservice													0	0
915312 : Install crossover cabinet and any other pipe work													0	0
CWIP Balance w AFUDC	-	-	-	-	-	-	-	-	103.59	-	-	-	104	972,674
AFUDC 90, 91													0	0
Inservice														
997554 : Install Forced Cooling Equipment at BI													1,918	5,672,418
CWIP Balance w AFUDC	-	-	-	66,653.00	(64,727.03)	-	252.68	(260.68)	-	-	-	-	0	73,822
AFUDC 90, 91														
Inservice														
997555 : Install Forced Cooling Equipment at Watson													445	3,277,132
CWIP Balance w AFUDC														41,873
AFUDC 90, 91													0	
Inservice														
997556 : Install Forced Cooling Equipment at Tecumseh														
CWIP Balance w AFUDC	1,342	0	698	0	0	0	(1,517)						524	4,111,166
AFUDC 90, 91													0	54,755
Inservice														
1031368: Support work on Forbes MDAC firewall in support of Forbes - Watson MDAC interconnection														
CWIP Balance w AFUDC													(3,048)	(3,048)
AFUDC 90, 91	(3,048)												(102)	0
Inservice		(102)												
1033163: Support work on MidPointMDAC firewall in support of MidPoint - Allegheny Center MDAC interconnection														
CWIP Balance w AFUDC													(2,199)	(2,199)
AFUDC 90, 91	(2,199)												(77)	0
Inservice		(77)												
1035282: Alarm wiring at Arsenal for 302 Cooling Project														
CWIP Balance w AFUDC													0	0
AFUDC 90, 91													0	185
Inservice													0	0
Total 21-0041 Transmission BI-Carson Forced Cooling Project														
2022 CWIP Balance w AFUDC	(3,904)	-	698	66,653	(64,727)	-	(1,264)	(261)	104	-	-	445	(2,256)	14,028,144
AFUDC 90, 91	-	-	-	-	-	-	-	-	-	-	-	-	-	445,423
2022 CWIP Balance wo AFUDC	(3,904)	-	698	66,653	(64,727)	-	(1,264)	(261)	104	-	-	445	(2,256)	13,582,720
2022 Inservice														

2025 Inservice

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	2025 YTD Inservice	Total Project Inservice
915309 : Install Forced Cooling Equipment at BI CWIP Balance w AFUDC AFUDC 90, 91 Inservice													0	0
915310 : Install Forced Cooling Equipment at Watson CWIP Balance w AFUDC AFUDC 90, 91 Inservice													0	0
915311 : Install Forced Cooling Equipment at Tecumseh CWIP Balance w AFUDC AFUDC 90, 91 Inservice													0	0
915312 : Install crossover cabinet and any other pipe work CWIP Balance w AFUDC AFUDC 90, 91 Inservice										969,091	0		969,091	969,091
997554 : Install Forced Cooling Equipment at BI CWIP Balance w AFUDC AFUDC 90, 91 Inservice	-	-	-	66,653	(64,727)	-	253	(261)	-	-	-	-	1,918	5,641,713
997555 : Install Forced Cooling Equipment at Watson CWIP Balance w AFUDC AFUDC 90, 91 Inservice												401	401	3,267,955
997556 : Install Forced Cooling Equipment at Tecumseh CWIP Balance w AFUDC AFUDC 90, 91 Inservice	1,207	0	629	0	0	0	(1,517)						320	4,081,356
1031368: Support work on Forbes MDAC firewall in support CWIP Balance w AFUDC AFUDC 90, 91 Inservice														
1033163: Support work on MidPointMDAC firewall in support CWIP Balance w AFUDC AFUDC 90, 91 Inservice														
1035282: Alarm wiring at Arsenal for 302 Cooling Project CWIP Balance w AFUDC AFUDC 90, 91 Inservice													0	6,022
Total 21-0041 Transmission BI-Carson Forced Cooling Project 2022 CWIP Balance w AFUDC AFUDC 90, 91 2022 CWIP Balance wo AFUDC 2022 Inservice	1,207	0	629	66,653	(64,727)	0	(1,264)	(261)	0	969,091	0	401	971,730	13,966,137

Duquesne Light Company
Summary of 2025 Brady Alternative Transmission Plant Balances by Month

A CWIP to date
 At December 31, 2024 (0)

B Plant in Service to Date
 At December 31, 2024 155,913,693

C1 CWIP without AFUDC	Monthly Actual	Cumulative
December 31 2024	(0)	
January	0	(0)
February	0	(0)
March	0	(0)
April	0	(0)
May	0	(0)
June	0	(0)
July	0	(0)
August	0	(0)
September	0	(0)
October	0	(0)
November	0	(0)
December 31, 2025	0	(0)

C2 Plant in Service	Monthly Actual	Cumulative
December 31 2024	155,913,693	
January	0	155,913,693
February	0	155,913,693
March	0	155,913,693
April	0	155,913,693
May	0	155,913,693
June	0	155,913,693
July	0	155,913,693
August	0	155,913,693
September	0	155,913,693
October	0	155,913,693
November	0	155,913,693
December 31, 2025	0	155,913,693

Duquesne Light Company

Cumulative Summary of 2025 "Other" Transmission Projects by Month

	Beginning Balance	Capital Expenditures	Transfers To in service	Ending CWIP
CWIP December 31, 2024				(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, 2025	(0)	0	0	(0)
Total		0	0	

	Beginning Balance	Transfers From CWIP	Retirements	Ending Plant In Service
Plant in service December 31, 2024				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, 2025	155,913,693	0	0	155,913,693
Total		0	0	

Project Complete		(A) 31-Dec-22 Project To Date CWIP	(B) 31-Dec-22 Project To Date PIS	(C1) RTEP CWIP 2025												Total CWIP	
EPN	Project																
Brady Alternative Phase 1				January	February	March	April	May	June	July	August	September	October	November	December		
10-0013	Trans Capacity FORBES	-	24,942,135.85	-	-	-	-	-	-	-	-	-	-	-	-		
10-0015	Trans Capacity HPFF PIPE CABLE SYS	-	45,938,204.19	-	-	-	-	-	-	-	-	-	-	-	-		
Brady Alternative Phase 2																	
10-0034	Brady Alternative 2A	-	19,395,282.97	-	-	-	-	-	-	-	-	-	-	-	-		
11-0014	Brady alternative 2B	(0)	65,638,069.61	-	-	-	-	-	-	-	-	-	-	-	(0)		
Total		(0)	155,913,692.62	-	-	-	-	-	-	-	-	-	-	-	(0)		
Cumulative total				(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)		

Project Complete		(C2)													Total CWIP & In Service	Control	Variance
EPN	Project	RTEP 2025 Placed in service															
		January	February	March	April	May	June	July	August	September	October	November	December	Total In Service To Date			
Brady Alternative Phase 1		-	-	-	-	-	-	-	-	-	-	-	-	24,942,135.85	24,942,135.85	24,942,135.85	-
10-0013	Trans Capacity FORBES	-	-	-	-	-	-	-	-	-	-	-	-	24,942,135.85	24,942,135.85	24,942,135.85	-
10-0015 Trans Capacity HPFF PIPE CABLE SYS		-	-	-	-	-	-	-	-	-	-	-	-	45,938,204.19	45,938,204.19	45,938,204.19	-
Brady Alternative Phase 2																	
10-0034	Brady Alternative 2A	-	-	-	-	-	-	-	-	-	-	-	-	19,395,282.97	19,395,282.97	19,395,282.97	
11-0014 Brady alternative 2B		-	-	-	-	-	-	-	-	-	-	-	-	65,638,069.61	65,638,069.56	65,638,069.56	
Total		-	-	-	-	-	-	-	-	-	-	-	-	155,913,692.62	155,913,692.57	155,913,692.57	-
Cumulative total		155,913,692.62	155,913,692.62	155,913,692.62	155,913,692.62	155,913,692.62	155,913,692.62	155,913,692.62	155,913,692.62	155,913,692.62	155,913,692.62	155,913,692.62	155,913,692.62	155,913,692.62	-	155,913,692.57	

DUQUESNE LIGHT COMPANY
FUNDING PROJECT NUMBER 10-0015

In service
Closed Posted/cancelled

Additions only (no RWIP included)

Closed posted
In service

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

DUQUESNE LIGHT COMPANY
FUNDING PROJECT NUMBER 10-0015

In service
Closed Posted/cancelled

Additions only (no RWIP included)

Closed posted
In service

	Charges	AFUDC Debt	AFUDC Equity	Net CWIP	December Balance WO AFUDC	January	February	March	April	May	June	July	August	September	October	November	December	Total
S2115	Oakland SS Upgrade Bkr & protection																	
December 31, 2021	1,589,480	0	0	1,589,480	1,589,480													1,589,480
January				0		0												
February				0			0											
March				0				0										
April				0					0									
May				0						0								
June				0							0							
July				0								0						
August				0									0					
September				0										0				
October				0											0			
November				0												0		
December				0													0	
Final	1,589,480	0	0	1,589,480														
S2116	J&L Southside SS Elim 69kv & up HPFF																	
December 31, 2021	1,839,368.18	(0.11)	(0.15)	1,839,368.44	1,839,368													1,839,368
January				0		0												
February				0			0											
March				0				0										
April				0					0									
May				0						0								
June				0							0							
July				0								0						
August				0									0					
September				0										0				
October				0											0			
November				0												0		
December				0													0	
Total	1,839,368	(0)	(0)	1,839,368														
S2119	Carson SS - Upgrade Z86 protection																	
December 31, 2021	868,517	0	0	868,517	868,517													868,517
January				0		0												
February				0			0											
March				0				0										
April				0					0									
May				0						0								
June				0							0							
July				0								0						
August				0									0					
September				0										0				
October				0											0			
November				0												0		
December				0													0	
Final	868,517	0	0	868,517														
S2265	BI SS Install Upgrade BI-Forbes Z46																	
December 31, 2021	3,772,924	0	0	3,772,924	3,772,924													3,772,924
January				0		0												
February				0			0											
March				0				0										
April				0					0									
May				0						0								
June				0							0							
July				0								0						
August				0									0					
September				0										0				
October				0											0			
November				0												0		
December				0													0	
Final	3,772,924	0	0	3,772,924														
S2267	Forbes SS Upgrade Oil house equipment																	
December 31, 2021	670,364	111	365	669,888	669,888													669,888
January				0		0												0
February				0			0											0
March				0				0										0
April				0					0									0
May				0						0								0
June				0							0							0
July				0								0						0
August				0									0					0
September				0										0				0
October				0											0			0
November				0												0		0
December				0													0	0
Final	670,364	111	365	669,888														

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

Additions only (no RWIP included)

Closed posted
In service

Charges	AFUDC Debt	AFUDC Equity	Net CWIP	December Balance WO AFUDC	January	February	March	April	May	June	July	August	September	October	November	December	Total
S20549 BI Power Station Install oil plant service																	
December 31, 2021	0	(0)	0	(0)													
January				0	0												
February				0		0											
March				0			0										
April				0				0									
May				0					0								
June				0						0							
July				0							0						
August				0								0					
September				0									0				
October				0										0			
November repointed to 10-0014				0											0		
December				0												0	
Final	0	(0)	0	(0)													
S2591 B. I. SS upgrade Station T equip. Date as complete in June did not move from cwip																	
December 31, 2021	2,976	0	1	2,975													
January				0													
February				0													
March				0													
April				0													
May				0													
June				0						0							
July				0							0						
August				0								0					
September				0									0				
October				0										0			
November				0											0		
December				0												0	
	2,976	0	1	2,975													
S2592 Carson SS upgrade Station T equipment																	
December 31, 2021	64,102	(0)	0	64,102													
January				0	0												
February				0		0											
March				0			0										
April				0				0									
May				0					0								
June				0						0							
July				0							0						
August				0								0					
September				0									0				
October				0										0			
November				0											0		
December				0												0	
	64,102	(0)	0	64,102													
L0912 Z-86 added UG cable and Splice																	
December 31, 2021	-	-	-	0													
January				0	0												
February				0		0											
March				0			0										
April				0				0									
May				0					0								
June				0						0							
July				0							0						
August				0								0					
September				0									0				
October				0										0			
November				0											0		
December				0												0	
Total	0	0	0	0													

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

In service		Additions only (no RWIP included)				December Balance WO AFUDC	January	February	March	April	May	June	July	August	September	October	November	December	Total
Charges	AFUDC Debt	AFUDC Equity	Net CWIP																
381496 32 Sarah St Southside (hold off repointed in error???)																			
December 31, 2021	0	0	0	0	0														
January				0			0												
February				0				0											
March				0					0										
April				0						0									
May				0															
June				0								0							
July				0									0						
August				0										0					
September				0											0				
October				0												0			
November repointed to 10-0014				0													0		
December				0															
	0	0	0	0															
Placeholder for new work order																			
December 31, 2021				0	0														
January	0			0															
February	0			0															
March	0			0															
April	0			0															
May	0			0															
June	0			0								0							
July	0			0									0						
August	0			0										0					
September	0			0											0				
October	0			0															
November	0			0															
December	0			0															
	0	0	0	0															
Total																			
45,938,683	112	367	45,938,204																
Total allowable basis																			
			45,938,204																
December 31, 2022 CWIP																			
January				0															0
February																			0
March																			0
April																			0
May																			0
June												0							0
July													0						0
August														0					0
September															0				0
October																0			0
November																	0		0
December																			0
Total				0			0	0	0	0	0	0	0	0	0	0	0	0	0
Dec 31, 2022 in service balance																			
January				45,938,204			0												45,938,204
February								0											0
March									0										0
April										0									0
May											0								0
June												0							0
July													0						0
August														0					0
September															0				0
October																0			0
November																	0		0
December																			0
Total In service				45,938,204			0	0	0	0	0	0	0	0	0	0	0	0	45,938,204
Total FPN				45,938,204			0	0	0	0	0	0	0	0	0	0	0	0	45,938,204
																			Control Variance
																			0

45,938,204.19

AFUDC reversal thu August 0

DUQUESNE LIGHT COMPANY
FUNDING PROJECT NUMBER 10-0013

UNDING PROJECT NUMBER 10-0013					Code															
					Final	In service														
					December															
					Cwip															
					WO AFUDC	January	February	March	April	May	Net of AFUDC									
						June	July	August	September	October	November	December	Total							
S2071	Forbes SS Upgrade AIS to GIS																			
December 2021 balance	24,942,134	0	0	24,942,134	24,942,134												24,942,134.33			
January				0		-											-			
February				0			-										-			
March				0				-									-			
April				0					-								-			
May				0						-							-			
June				0							-						-			
July				0								-					-			
August				0									-				-			
September				0										-			-			
October				0											-		-			
November				0												-	-			
December				0													-			
Final	24,942,134	0	Report total	24,942,134																
	0		G L total	24,942,308																
				(174)																
Place holder for future work					0												-			
January				0		-											-			
February				0			-										-			
March				0				-									-			
April				0					-								-			
May				0						-							-			
June				0							-						-			
July				0								-					-			
August				0									-				-			
September				0										-			-			
October				0											-		-			
November				0												-	-			
December				0													-			
(Verified) Total	0	0	0	0													-			
Place holder for future work					0												-			
January				0		-											-			
February				0			-										-			
March				0				-									-			
April				0					-								-			
May				0						-							-			
June				0							-						-			
July				0								-					-			
August				0									-				-			
September				0										-			-			
October				0											-		-			
November				0												-	-			
December				0													-			
(Verified Sept) Total	0	0	0	0													-			
Place holder for future work					0												-			
January				0		-											-			
February				0			-										-			
March				0				-									-			
April				0					-								-			
May				0						-							-			
June				0							-						-			
July				0								-					-			
August				0									-				-			
September				0										-			-			
October				0											-		-			
November				0												-	-			
December				0													-			
(Verified) Total	0	0	0	0													-			

DUQUESNE LIGHT COMPANY
FUNDING PROJECT NUMBER 10-0013

FINDING PROJECT NUMBER 10-0013

Code
Final
In service

Total

AFUDC Debt

AFUDC Equity

Net CWIP

Total

AFUDC Debt

AFUDC Equity

Net CWIP

Total all work orders

Allowable Dec 2005 AFUDC

Total allowable basis

FPN 10-0013 Feb 2011

Variance

FUNDING PROJECT NUMBER 10-0034

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

DUQUESNE LIGHT COMPANY
FUNDING PROJECT NUMBER 10-0034

[illegible]

DUQUESNE LIGHT COMPANY
FUNDING PROJECT NUMBER 10-0034

FUNDING PROJECT NUMBER 10-0034					Code	Net of AFUDC												
	Total	AFUDC Debt	AFUDC Equity	Net CWIP	December Cwip WO AFUDC	January	February	March	April	May	June	July	August	September	October	November	December	Total
				(4,661)														
S2345 Dravosburg SS Upgrade Z71 Protection																		
December 31, 2021	0	0	0	0	0													0
January					0	0												
February					0		0											
March					0			0										
April					0				0									
May					0					0								
June					0						0							
July					0							0						
August					0								0					
September					0									0				
October					0										0			
November					0											0		
December					0												0	
Verified November 31, 2012	0	0	0	0	0													
January					0	0												
February					0		0											
March					0			0										
April					0				0									
May					0					0								
June					0						0							
July					0							0						
August		0			0								0					
September					0									0				
October					0										0			
November					0											0		
December					0												0	
(Verified) Total	0	0	0	0	0													
January					0	0												
February					0		0											
March					0			0										
April					0				0									
May					0					0								
June					0						0							
July					0							0						
August		0			0								0					
September					0									0				
October					0										0			
November					0											0		
December					0												0	
(Verified) Total	0	0	0	0	0													
December 2021 Balance					0	0												
January					0		0											
February					0			0										
March					0				0									
April					0					0								
May					0						0							
June					0							0						
July					0								0					
August		0			0									0				
September					0										0			
October					0											0		
November					0												0	
December					0													0
(Verified) Total	0	0	0	0	0													

DUQUESNE LIGHT COMPANY
FUNDING PROJECT NUMBER 10-0034

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

DUQUESNE LIGHT COMPANY
FUNDING PROJECT NUMBER 11-0014

In service
Closed Posted/cancelled

Additions only (no RW/IP included)

Closed posted
In service

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

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

Additions only (no RWIP included)

Closed posted
In service

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

DUQUESNE LIGHT COMPANY
FUNDING PROJECT NUMBER 11-0014

In service
Closed Posted/cancelled

Additions only (no RWIP included)

Closed posted
In service

	Charges	AFUDC Debt	AFUDC Equity	Net CWIP	December Balance WO AFUDC	January	February	March	April	May	June	July	August	September	October	November	December	Total
S2413 CarsonSS upgrade Equipment In Service June 15, 2018																		
December 31, 2021	6,772,587	0	0	6,772,587	6,772,587													6,772,587
January	0			0		0												0
February	0			0			0											0
March	0			0				0										0
April	0			0					0									0
May	0			0						0								0
June	0			0							0							0
July	0			0								0						0
August	0			0									0					0
September	0			0										0				0
October				0											0			0
November				0												0		0
December				0														0
Total	6,772,587	0	0	6,772,587														
S2415 Arsenal SS Upgrade Ckt 307 equipment In Service Apr 2015																		
December 31, 2021	157,274	0	0	157,274	157,274													157,274
January	0			0		0												0
February	0			0			0											0
March	0			0				0										0
April	0			0					0									0
May	0			0						0								0
June	0			0							0							0
July	0			0								0						0
August	0			0									0					0
September				0										0				0
October				0											0			0
November				0												0		0
December				0													0	0
Total	157,274	0	0	157,274														
S2416 Dravosburg Swyd upgrade 271 In Service Apr 2015																		
December 31, 2021	352,001	0	0	352,001	352,001													352,001
January	0			0		0												0
February	0			0			0											0
March	0			0				0										0
April	0			0					0									0
May	0			0						0								0
June	0			0							0							0
July	0			0								0						0
August	0			0									0					0
September				0										0				0
October				0											0			0
November				0												0		0
December				0													0	0
Total	352,001	0	0	352,001														
S2417 Bettis SS Upgrade Z-88 protection In Service Apr 2015																		
December 31, 2021	32,072	0	0	32,072	32,072													0
January	0			0		0												32,072
February	0			0			0											0
March	0			0				0										0
April	0			0					0									0
May	0			0						0								0
June	0			0							0							0
July	0			0								0						0
August	0			0									0					0
September				0										0				0
October				0											0			0
November				0												0		0
December				0													0	0
Total	32,072	0	0	32,072														
L0879 Construct BI-Carson 302 UG phase 2 CANCELLED																		
December 31, 2021	0	0	0	0	0													0
January	0			0		0												0
February	0			0			0											0
March	0			0				0										0
April	0			0					0									0
May	0			0														0
June	0			0							0							0
July	0			0								0						0
August	0			0									0					0
September	0			0										0				0
October	0			0											0			0
November	0			0												0		0
December	0			0													0	0
Cancelled	0	0	0	0														

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

Additions only (no RW/IP included)

Closed posted
In service

	Charges	AFUDC Debt	AFUDC Equity	Net CWIP	December Balance WO AFUDC	January	February	March	April	May	June	July	August	September	October	November	December	Total
L0962 Reconfigure Arsenal-Carson 307 OH In Service June 15, 2018																		
December 31, 2021	46,429	0	0	46,429	46,429													0
January	0			0		0												46,429
February	0			0			0											0
March	0			0				0										0
April	0			0					0									0
May	0			0						0								0
June	0			0							0							0
July	0			0								0						0
August	0			0									0					0
September	(0)			(0)										0	(0)			(0)
October				0											0			0
November				0												0		0
December				0													0	0
69	46,429	0	0	46,429														
S16242 - BI - PMH Switchgear and Ductbank Repointed to FPN 13-0024 (Aug. 2018)																		
December 31, 2021	(0)	0	(0)	(0)	(0)													0
January				0		0												0
February				0			0											0
March				0				0										0
April				0					0									0
May				0						0								0
June				0							0							0
July				0								0						0
August				0									0					0
September				0										0				0
October				0											0			0
November				0												0		0
December				0													0	0
	(0)	0	(0)	(0)														
S3215 Carson SS-Install Access Road Removed to be repointed in APRIL 2018																		
December 31, 2021	0	0	0	0	0													0
January				0		0												0
February				0			0											0
March				0				0										0
April				0					0									0
May				0						0								0
June				0							0							0
July				0								0						0
August				0									0					0
September				0										0				0
October				0											0			0
November				0												0		0
December				0													0	0
	0	0	0	0														
S3309 Tecumseh SS - Station Security Removed to be repointed in APRIL 2018																		
December 31, 2021				0	0													0
January				0		0												0
February				0			0											0
March				0				0										0
April				0					0									0
May				0						0								0
June				0							0							0
July				0								0						0
August				0									0					0
September				0										0				0
October				0											0			0
November				0												0		0
December				0													0	0
	0	0	0	0														

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

Closed posted
In service

Additions only (no RWIP included)

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

Duquesne Light Company

Cumulative Summary of 2025 "Other" Transmission Projects by Month

Summary of 2025 Transmission Plant Balances by Month

A CWIP to date
At December 31, 2024 (1,638)

B Plant in Service to Date
At December 31, 2024 8,814,703

C1	CWIP without AFUDC (1)	Monthly Actual	Cumulative
	December 31 2024	(1,638)	
	January	0	(1,638)
	February	0	(1,638)
	March	0	(1,638)
	April	0	(1,638)
	May	(0)	(1,638)
	June	0	(1,638)
	July	0	(1,638)
	August	0	(1,638)
	September	0	(1,638)
	October	0	(1,638)
	November	0	(1,638)
	December 31, 2025	0	(1,638)

C2	Plant in Service (1)	Monthly Actual	Cumulative
	December 31, 2024	8,814,703	
	January	(0)	8,814,703
	February	0	8,814,703
	March	0	8,814,703
	April	0	8,814,703
	May	0	8,814,703
	June	5,935	8,820,637
	July	0	8,820,637
	August	0	8,820,637
	September	0	8,820,637
	October	0	8,820,637
	November	0	8,820,637
	December 31, 2025	0	8,820,637

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

Duquesne Light Company

Cumulative Summary of 2024 "Other" Transmission Projects by Month

	Beginning Balance	Capital Expenditures	Transfers To in service	Ending CWIP
CWIP December 31, 2024				(1,638)
January	(1,638)	(0)	(0)	(1,638)
February	(1,638)	0	0	(1,638)
March	(1,638)	0	0	(1,638)
April	(1,638)	0	0	(1,638)
May	(1,638)	0	0	(1,638)
June	(1,638)	5,935	5,935	(1,638)
July	(1,638)	0	0	(1,638)
August	(1,638)	0	0	(1,638)
September	(1,638)	0	0	(1,638)
October	(1,638)	0	0	(1,638)
November	(1,638)	0	0	(1,638)
December 31, 2025	(1,638)	0	0	(1,638)
Total		5,935	5,935	

	Beginning Balance	Transfers From CWIP	Retirements	Ending Plant In Service
Plant in service December 31, 2024				8,814,703
January	8,814,703	(0)	0	8,814,703
February	8,814,703	0	0	8,814,703
March	8,814,703	0	0	8,814,703
April	8,814,703	0	0	8,814,703
May	8,814,703	0	0	8,814,703
June	8,814,703	5,935	0	8,820,637
July	8,820,637	0	0	8,820,637
August	8,820,637	0	0	8,820,637
September	8,820,637	0	0	8,820,637
October	8,820,637	0	0	8,820,637
November	8,820,637	0	0	8,820,637
December 31, 2025	8,820,637	0	0	8,820,637
Total		5,935	0	

DUQUESNE LIGHT COMPANY

Cumulative Summary of 2023 "Other" Transmission Projects by Month

Project Manager: Ben Dwulit

	2025 Spend												
	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total 2025 Spend
L1414 : Dravosburg-West Mifflin Z-73-Recond													0
CWIP Balance w AFUDC													0
CWIP December 31, 2022													0
AFUDC Equity													0
Open													0
L1434 : Elrama Trm.Line-Draw.-Wilson Z-72													0
CWIP Balance w AFUDC						5,935							5,935
AFUDC Debt													0
AFUDC Equity													0
Open													0
L1448 : USS Clair-Piney Fork Z16-Line Wor													0
December 31, 2023													0
AFUDC Debt													0
AFUDC Equity													0
Open													0
Plant in service December 31, 2022													0
CWIP Balance w AFUDC													0
AFUDC Debt													0
AFUDC Equity													0
Open													0
S3972 : West Mifflin SS-Estab. Z-13 Bkr.#84													0
CWIP Balance w AFUDC													0
AFUDC Debt													0
AFUDC Equity													0
Inservice 12/2020													0
December 31, 2023													0
CWIP Balance w AFUDC													0
AFUDC Debt													0
AFUDC Equity													0
Open													0
S3974 : West Mifflin SS-Est.TieBkr 1&Protec													0
CWIP Balance w AFUDC													0
AFUDC Debt													0
AFUDC Equity													0
Open													0
S3975: West Mifflin SS-Est.TieBkr 2&Protec													0
CWIP Balance w AFUDC													0
AFUDC Debt													0
AFUDC Equity													0
Open													0
S3976 : Wilson SS-Est Bus Tie Bkr1 & Prot													0
CWIP Balance w AFUDC													0
AFUDC Debt													0
AFUDC Equity													0
Open													0
S3978 : Dravosburg SS-Upd Wilson Z72 Prot													0
CWIP Balance w AFUDC													0
AFUDC Debt													0
AFUDC Equity													0
Open													0
S3979 : Dravosburg SS-Upd Wilson Z73 Prot													0
CWIP Balance w AFUDC													0
AFUDC Debt													0
AFUDC Equity													0
Inservice 12/2020													0
S3980:: Dravosburg SS-Upd West Mifflin Z79 Prot													0
CWIP Balance w AFUDC													0
AFUDC Debt													0
AFUDC Equity													0
In service 2/2021													0
S3981:: Dravosburg SS-Upd West Mifflin Z79 Prot													0
CWIP Balance w AFUDC													0
AFUDC Debt													0
AFUDC Equity													0
Open													0
S3982 : West Mifflin SS-Upg Dravosburg Z-73													0
CWIP Balance w AFUDC													0
AFUDC Debt													0
AFUDC Equity													0
Inservice 12/2020													0
S3983 : West Mifflin SS-Upg Dravosburg Z-74													0
CWIP Balance w AFUDC													0
AFUDC Debt													0
AFUDC Equity													0
Inservice 12/2020													0
S3984 : Wilson SS Upgrade West Mifflin Z-13 Protec													0
CWIP Balance w AFUDC													0
AFUDC Debt													0
AFUDC Equity													0
Open													0
Inservice													0
S3985 : Wilson SS Upgrade West Mifflin Z-14 Protec													0
CWIP Balance w AFUDC													0
AFUDC Debt													0

DUQUESNE LIGHT COMPANY

Cumulative Summary of 2023 "Other" Transmission Projects by Month

Project Manager: Ben Dowlit

	2025 Spend												
	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total 2025 Spend
AFUDC Equity													0
Open													0
													0
53986 : USSX Clairton CST Upgr Z-16 Protec													0
CWIP Balance w AFUDC													0
AFUDC Debt													0
AFUDC Equity													0
Open													0
													0
54053 : Dravosburg SS Z-87 Breaker CT's													0
CWIP Balance w AFUDC													0
AFUDC Debt													0
AFUDC Equity													0
Transfer to 767742													0
													0
767737: Dravosburg SS-West Mifflin Z-73													0
CWIP Balance w AFUDC													0
AFUDC Debt													0
AFUDC Equity													0
Inservice 12/2020													0
													0
767739: Dravosburg SS-West Mifflin Z74													0
CWIP Balance w AFUDC		2											2
AFUDC Debt													0
AFUDC Equity													0
Inservice 2/2021													0
													0
767740 : Dravosburg SS-#1,#2,#3,#4 138													0
CWIP Balance w AFUDC													0
AFUDC Debt													0
AFUDC Equity													0
Inservice 11/2021													0
													0
767742 : Dravosbur -Z87 Breaker CT's													0
CWIP Balance w AFUDC													0
AFUDC Debt													0
AFUDC Equity													0
Inservice 10/2019 CP													0
													0
767746: West Mifflin SS-Wilson Z-13													0
CWIP Balance w AFUDC													0
AFUDC Debt													0
AFUDC Equity													0
Inservice 12/2020													0
													0
767748: West Mifflin SS-Wilson Z-14													0
CWIP Balance w AFUDC													0
AFUDC Debt													0
AFUDC Equity													0
Inservice 10/2021													0
													0
767749: West Mifflin SS Install #3													0
CWIP Balance w AFUDC													0
AFUDC Debt													0
AFUDC Equity													0
Cancelled trasnsferred to 767749													0
													0
767750: West Mifflin SS-Dravosburg Z-73													0
CWIP Balance w AFUDC													0
AFUDC Debt													0
AFUDC Equity													0
Inservice 12/2020													0
													0
767751: West Mifflin SS Dravosburg Breaker													0
CWIP Balance w AFUDC													0
AFUDC Debt													0
AFUDC Equity													0
Inservice 2/2021													0
													0
767756: West Mifflin SS-Establish #3 bus													0
CWIP Balance w AFUDC													0
AFUDC Debt													0
AFUDC Equity													0
Open													0
													0
767838: Eirama SS-New SS DEEP													0
CWIP Balance w AFUDC													0
AFUDC Debt													0
AFUDC Equity													0
Cancelled transferred to 794186													0
													0
794186: Eirama SS New SS DEEP													0
CWIP Balance w AFUDC													0
AFUDC Debt													0
AFUDC Equity													0
Inservice 8/2020													0
													0
875836: Dravosburg Z73													0
CWIP Balance w AFUDC													0
AFUDC Debt													0
AFUDC Equity													0
Open													0
													0
875837: Dravosburg Z74													0
CWIP Balance w AFUDC													0
AFUDC Debt													0
AFUDC Equity													0
Open													0
													0
893666: Planning Transmission Capital													0
CWIP Balance w AFUDC													0

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

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

	2025 Inservice													
	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	2025 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
L1434 : Elrama Trm.Line-Drav.-Wilson Z-72														
CWIP Balance w AFUDC														
AFUDC Debt														
AFUDC Equity														
Open						5,935							5,935	0
L1448 : USS Clair-Piney Fork Z16-Line Wor														
December 31, 2023														
AFUDC Debt														
AFUDC Equity														
Open													0	0
Plant in service December 31, 2022														
CWIP Balance w AFUDC														
AFUDC Debt														
AFUDC Equity														
Open													0	(0)
S3972 : West Mifflin SS-Estab. Z-13 Bkr.#84														
CWIP Balance w AFUDC														
AFUDC Debt														
AFUDC Equity														
Inservice 12/2020													0	276,395
December 31, 2023														
CWIP Balance w AFUDC														
AFUDC Debt														
AFUDC Equity														
Open													0	0
S3974 : West Mifflin SS-Est.TieBkr 1&Protec														
CWIP Balance w AFUDC														
AFUDC Debt														
AFUDC Equity														
Open													0	0
S3975: West Mifflin SS-Est.TieBkr 2&Protec														
CWIP Balance w AFUDC														
AFUDC Debt														
AFUDC Equity														
Open													0	0
S3976 : Wilson SS-Est Bus Tie Bkr1 & Prot														
CWIP Balance w AFUDC														
AFUDC Debt														
AFUDC Equity														
Open													0	0
S3978 : Dravosburg SS-Upd Wilson Z72 Prot														
CWIP Balance w AFUDC														
AFUDC Debt														
AFUDC Equity														
Open													0	0
S3979 : Dravosburg SS-Upd Wilson Z73 Prot														
CWIP Balance w AFUDC														
AFUDC Debt														
AFUDC Equity														
Inservice 12/2020													0	111,696
S3980:: Dravosburg SS-Upd West Mifflin Z79 Prot														
CWIP Balance w AFUDC														
AFUDC Debt														
AFUDC Equity														
In service 2/2021													0	0
S3981:: Dravosburg SS-Upd West Mifflin Z79 Prot														
CWIP Balance w AFUDC														
AFUDC Debt														
AFUDC Equity														
Open													0	0
S3982 : West Mifflin SS-Upg Dravosburg Z-73														
CWIP Balance w AFUDC														
AFUDC Debt														
AFUDC Equity														
Inservice 12/2020													0	156,228
S3983 : West Mifflin SS-Upg Dravosburg Z-74														
CWIP Balance w AFUDC														
AFUDC Debt														
AFUDC Equity														
Inservice 12/2020													0	310,231
S3984 : Wilson SS Upgrade West Mifflin Z-13 Protec														
CWIP Balance w AFUDC														
AFUDC Debt														
AFUDC Equity														
Open													0	36,112
Inservice													0	(35,142)
S3985 : Wilson SS Upgrade West Mifflin Z-14 Protec														
CWIP Balance w AFUDC														
AFUDC Debt														

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

	2025 Inservice													
	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	2025 YTD Inservice	Total Project Inservice
AFUDC Equity														
Open													0	0
53986 : USSX Clairton CST Upgr Z-16 Protec														
CWIP Balance w AFUDC														
AFUDC Debt														
AFUDC Equity													0	0
Open														
54053 : Dravosburg SS Z-87 Breaker CT's														
CWIP Balance w AFUDC														
AFUDC Debt														
AFUDC Equity													0	0
Transfer to 767742														
767737: Dravosburg SS-West Mifflin Z-73														
CWIP Balance w AFUDC														
AFUDC Debt														
AFUDC Equity													0	115,674
Inservice 12/2020														
767739: Dravosburg SS-West Mifflin Z74														
CWIP Balance w AFUDC														
AFUDC Debt														
AFUDC Equity													0	192,095
Inservice 2/2021														
767740 : Dravosburg SS-#1,#2,#3,#4 138														
CWIP Balance w AFUDC														
AFUDC Debt														
AFUDC Equity													0	690,209
Inservice 11/2021														
767742 : Dravosburg ZB7 Breaker CT's														
CWIP Balance w AFUDC														
AFUDC Debt														
AFUDC Equity													0	55,576
Inservice 10/2019 CP														
767746: West Mifflin SS-Wilson Z-13														
CWIP Balance w AFUDC														
AFUDC Debt														
AFUDC Equity													0	455,721
Inservice 12/2020														
767748: West Mifflin SS-Wilson Z-14														
CWIP Balance w AFUDC														
AFUDC Debt														
AFUDC Equity													0	504,063
Inservice 10/2021														
767749: West Mifflin SS Install #3														
CWIP Balance w AFUDC														
AFUDC Debt														
AFUDC Equity													0	0
Cancelled trasnsferred to 767749														
767750: West Mifflin SS-Dravosburg Z-73														
CWIP Balance w AFUDC														
AFUDC Debt														
AFUDC Equity													0	72,533
Inservice 12/2020														
767751: West Mifflin SS Dravosburg Breaker														
CWIP Balance w AFUDC														
AFUDC Debt														
AFUDC Equity													0	270,638
Inservice 2/2021														
767756: West Mifflin SS-Establish #3 bus														
CWIP Balance w AFUDC														
AFUDC Debt														
AFUDC Equity													0	266,351
Open														
767838: Eirama SS-New SS DEEP														
CWIP Balance w AFUDC														
AFUDC Debt														
AFUDC Equity													0	0
Cancelled transferred to 794186														
794186: Eirama SS New SS DEEP														
CWIP Balance w AFUDC														
AFUDC Debt														
AFUDC Equity													0	0
Inservice 8/2020														
875836: Dravosburg Z73														
CWIP Balance w AFUDC														
AFUDC Debt														
AFUDC Equity													0	67,600
Open														
875837: Dravosburg Z74														
CWIP Balance w AFUDC														
AFUDC Debt														
AFUDC Equity													0	73,150
Open														
893666: Planning Transmission Capital														
CWIP Balance w AFUDC														

DUQUESNE LIGHT COMPANY															
Cumulative Summary of 2023 "Other" Transmission															
Project Manager: Ben Dwulit															
	2025 Inservice														
	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	2025 YTD Inservice	Total Project Inservice	
AFUDC Debt															
AFUDC Equity															
Open													0	123,112	
2018 CWIP Balance w AFUDC															
AFUDC Debt															
AFUDC Equity															
2018 CWIP Balance wo AFUDC															
2018 Inservice															
2019 CWIP Balance w AFUDC															
AFUDC Debt															
AFUDC Equity															
2019 CWIP Balance wo AFUDC															
2019 Inservice															
2020 CWIP Balance w AFUDC															
AFUDC Debt															
AFUDC Equity															
2020 CWIP Balance wo AFUDC															
2020 Inservice															
2021 CWIP Balance w AFUDC															
AFUDC Debt															
AFUDC Equity															
2021 CWIP Balance wo AFUDC															
2021 Inservice															
Total 19-0037 Dravosburg-Eirama Expansion Project															
2024 CWIP Balance w AFUDC															
AFUDC Debt															
AFUDC Equity															
2024 CWIP Balance wo AFUDC															
2024 Inservice	0	0	(1)	0	0	5,935	0	0	0	0	0	0	5,934	3,742,241	
Carve Out: PJM Project B3012.2 (WO's 794186, 539)															
2024 CWIP Balance w AFUDC															
AFUDC Debt															
AFUDC Equity															
2024 CWIP Balance wo AFUDC															
2024 Inservice													0	(0)	

DUQUESNE LIGHT COMPANY

Cumulative Summary of 2023 "Other" Transmission Projects by Month

	2023 Spend												
	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total 2023 Spend
L1467 : Oakland-Pant.Hollow-Reconductor													-
CWIP Balance w AFUDC													-
CWIP December 31, 2022													-
AFUDC Equity													-
Inservice													-
771783: Oakland 55-Riazzi Re-Conductor													-
CWIP Balance w AFUDC													-
AFUDC Debt													-
AFUDC Equity													-
Inservice													-
TBD													-
December 31, 2023													-
AFUDC Debt													-
AFUDC Equity													-
Inservice													-
Plant in service December 31, 2022													-
AFUDC Debt													-
AFUDC Equity													-
2018 CWIP Balance wo AFUDC													-
2018 Inservice													-
2019 CWIP Balance w AFUDC													-
AFUDC Debt													-
AFUDC Equity													-
2019 CWIP Balance wo AFUDC													-
2019 Inservice													-
December 31, 2023													-
AFUDC Debt													-
AFUDC Equity													-
2020 CWIP Balance wo AFUDC													-
2020 Inservice													-
2021 CWIP Balance w AFUDC													-
AFUDC Debt													-
AFUDC Equity													-
2021 CWIP Balance wo AFUDC													-
2021 Inservice													-
2022 CWIP Balance w AFUDC	-	-	-	-	-	-	-	-	-	-	-	-	-
AFUDC Debt	-	-	-	-	-	-	-	-	-	-	-	-	-
AFUDC Equity	-	-	-	-	-	-	-	-	-	-	-	-	-
2022 CWIP Balance wo AFUDC	-	-	-	-	-	-	-	-	-	-	-	-	-
2022 Inservice	-	-	-	-	-	-	-	-	-	-	-	-	-

DUQUESNE LIGHT COMPANY
Cumulative Summary of 2023 "Other" Transmission Projects

	2025 In-Service												Total 2025 Inservice	Total Project Inservice
	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec		
L1467 : Oakland-Pant.Hollow-Reconductor														
CWIP Balance w AFUDC														
CWIP December 31, 2022														
AFUDC Equity														
Inservice													-	-
771783: Oakland 55-Riazzi Re-Conductor														
CWIP Balance w AFUDC														
AFUDC Debt														
AFUDC Equity														
Inservice													-	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 Equity														-
2022 CWIP Balance wo AFUDC														-
2022 Inservice	-	-	-	-	-	-	-	-	-	-	-	-	-	5,078,395

APPENDIX 4

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



April 20, 2026

VIA ELECTRONIC FILING

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

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

Dear Ms. Reese:

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

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

Sincerely,

A handwritten signature in blue ink, appearing to read "C. James Davis, Jr.", is positioned above the printed name.

C. James Davis, Jr.

Enclosure

Appendix A

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

Table 1: Actual and Projected Electric Transmission Capital Spending

	Actual at December 31	Projected Investment (Incremental Investment by Year for Each of the Succeeding Five Calendar Years)				
	2025	2026	2027	2028	2029	2030
Capital Spending on Electric Transmission Facilities (\$ Thousands) (1)	\$73,917	\$59,431	\$34,820	\$52,167	\$47,374	\$90,724

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

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

Table 2: Project Detail (1)

Project Description (2)	Project Type (3)	Expected Project Completion Date (month/year)	Completion Status (4)	Is Project on Schedule? (Y/N)	If Project Not on Schedule, Indicate Reasons For Delay (5)
<u>West Deer SS</u> Build new 138 kV line and construct new substation.	New Build	07/2033	Pre-Engineering	Y	
<u>Ridge Substation</u> Loop existing 138 kV line and construct a new 138 kV substation.	New Build	12/2032	Pre-Engineering	Y	
<u>Watson Substation</u> Building a new 138 kV substation	New Build	08/2025	Completed	Y	
<u>BI Crescent Corridor Rebuild</u> Upgrade existing 138 kV corridor	Upgrade of Existing	06/2027	Under Construction	Y	
<u>Cheswick-Plum Reconfiguration</u> Modifications from PJM 2022 RTEP process for reliability on 138 kV circuits	Upgrade of Existing	03/2025	Completed	Y	

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

Instructions for completing “Table 2: Project Detail”:

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

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

OMB Control Number: 1902-0239
Expiration Date: 8/31/2026
Annual Due Date: April 18

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

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