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May 15, 2023

**Via Electronic Filing**

Honorable Kimberly D. Bose Secretary  
Federal Energy Regulatory Commission  
888 First Street, NE Washington, DC 20426

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

Dear Secretary Bose:

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

**I. SUMMARY AND INFORMATION PROVIDED**

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

- A completed formula rate template providing the true-up calculation to reflect actual plant placed in service for 2022 (Appendix 1).
- A completed formula rate template providing the rate to become effective on June 1, 2023, that includes both the true-up in Appendix 1 and the estimated capital expenditures through December 31, 2023 (Appendix 2).
- A summary and detail of accounting transfers between Construction Work In Progress ("CWIP") and Plant in Service for transmission projects receiving



transmission rate incentives listed in Attachments 6 and 7 to the formula rate (Appendix 3).

- Duquesne's April 2023 form FERC-730, Report of Transmission Investment Activity ("FERC-730") filing providing information on actual and projected capital investments in transmission projects that exceed \$20 million (Appendix 4).
- A summary of changes to the formula references to the FERC Form 1 resulting from a calendar year 2022 FERC revision to its electronic filing format requirements which changed several page references (Appendix 5).

## II. INFORMATIONAL FILING

### a) Annual Update

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

### b) Informational Report on Formula Rate

The completed formula rate template providing the rate to become effective on June 1, 2023, (Appendix 2) reflects \$7.6 million in recovery for abandoned plant currently recorded to FERC Account 182.2 (Unrecovered Plant and Regulatory Study Costs) and are presently under Commission review at Dockets ER23-1221 (Application for Abandonment Rate Treatment for Beaver Valley Deactivation Transmission Project) and ER23-1222 (Application for Abandonment Rate Treatment for Dravosburg-Elrama Expansion Project). The recovery of

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

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



abandoned plant will be subject to refund with interest, based on the outcome of each proceeding.

**c) Informational Report on CWIP Balances**

The Commission’s DLC Formula Rate Order requires Duquesne to provide a detailed accounting of transfers of balances between its CWIP and Plant in Service accounts for its projects receiving transmission incentives.”<sup>3</sup> Duquesne presently has one transmission project that is subject to CWIP incentive rate treatment. As required by Commission orders, Duquesne has protocols to add accounting procedures for tracking CWIP for each transmission project receiving this incentive (which are totaled by year in Attachment 6 to the formula rate). Appendix 3 hereto contains a detailed accounting from Duquesne's records with references to source accounts from the Company’s 2022 FERC Form No. 1 filing. As provided in the formula rate implementation protocols, each transmission project is assigned a funding project number (“FPN”). The information provided in Appendix 3 provides a summary by month of CWIP and Plant in Service for each FPN and reconciles these amounts to the summary pages and the plant balances in Attachment 6 to the formula rate. True-ups of estimated costs and actual costs are itemized as shown on Attachment 6 to the annual updates included in Appendices 1 and 2. Attached as Appendix 4 is form FERC-730 providing further detail on Duquesne’s transmission projects with investment costs greater than \$20 million.

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

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

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

Respectfully Submitted,

A handwritten signature in blue ink, appearing to read "Emily M. Farah".

Emily M. Farah  
Duquesne Light Company  
Counsel, Regulatory

Enclosures

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

## CERTIFICATE OF SERVICE

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

Dated: May 15, 2023

/s/ Emily M. Farah  
Emily M. Farah  
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# APPENDIX 1

<b>Formula Rate - Appendix A True-Up</b>	<b>Notes</b>	<b>FERC Form 1 Page # or Instruction</b>	<b>2022</b>
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Shaded cells are input cells

**Allocators**

1	Transmission Wages Expense	p354.21.b	10,903,980
2	Total Wages Expense	p354.28.b	100,829,636
3	Less A&G Wages Expense	p354.27.b	46,609,071
4	Total	(Line 2 - 3)	54,220,565
5	(Line 1 / Line 4)		<b>20.1104%</b>
<b>Plant Allocation Factors</b>			
6	Total Plant In Service	(Note B) Attachment 5	5,230,170,091
7	Total Accumulated Depreciation	(Note A) Attachment 5	1,722,111,433
8	Net Plant	(Line 6 - Line 7)	3,508,058,658
9	Transmission Gross Plant	(Line 21)	1,244,331,649
10	<b>Gross Plant Allocator</b>	(Line 9 / Line 6)	<b>23.7914%</b>
11	Transmission Net Plant	(Line 33)	844,861,346
12	<b>Net Plant Allocator</b>	(Line 11 / Line 8)	<b>24.0834%</b>

**Plant Calculations**

<b>Plant In Service</b>			
13	Transmission Plant In Service	(Note B) Attachment 5	1,082,450,875
14	New Transmission Plant Additions and Retirements only for Annual Estimate	(Note B) Attachment 6	-
15	<b>Total Transmission Plant In Service</b>	(Line 13 + Line 14)	<b>1,082,450,875</b>
16	General & Intangible	Attachment 5	804,959,934
17	Common Plant (Electric Only)	(Note A) Attachment 5	-
18	Total General & Common	(Line 16 + Line 17)	804,959,934
19	Wage & Salary Allocation Factor	(Line 5)	20.1104%
20	<b>General &amp; Common Plant Allocated to Transmission</b>	(Line 18 * Line 19)	<b>161,880,774</b>
21	<b>TOTAL Transmission-Related Plant In Service</b>	(Line 15 + Line 20)	<b>1,244,331,649</b>
<b>Accumulated Depreciation</b>			
22	Transmission Accumulated Depreciation	(Note B) Attachment 5	313,608,305
23	Accumulated Depreciation for Transmission Plant Additions Only for Estimate	(Note B) Attachment 6	-
24	<b>Total Transmission Accumulated Depreciation</b>	(Line 22 + Line 23)	<b>313,608,305</b>
25	Accumulated General Depreciation	Attachment 5	163,570,326
26	Accumulated Intangible Depreciation	Attachment 5	263,382,590
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)	426,952,916
30	Wage & Salary Allocation Factor	(Line 5)	20.1104%
31	<b>General &amp; Common Allocated to Transmission</b>	(Line 29 * Line 30)	<b>85,861,998</b>
32	<b>TOTAL Transmission-Related Accumulated Depreciation</b>	(Line 24 + Line 31)	<b>399,470,303</b>
33	<b>TOTAL Transmission-Related Net Property, Plant &amp; Equipment</b>	(Line 21 - Line 32)	<b>844,861,346</b>

**Adjustment To Rate Base**

34	<b>Accumulated Deferred Income Taxes</b>	(Note R)		
	ADIT net of FASB 106 and 109	Enter Negative	Attachment 1, Col B, Line 9	(169,599,182)
35	<b>Accumulated Deferred Income Taxes Allocated To Transmission</b>		Line 34	(169,599,182)
	<b>CWIP for Incentive Transmission Projects</b>			
36	CWIP Balance for Current Rate Year	(Note P)	Attachment 6	537,400
37	<b>Total CWIP for Incentive Transmission Projects</b>			537,400
38	<b>Plant Held for Future Use</b>	(Note C)	Attachment 5	-
	<b>Transmission O&amp;M Reserves</b>			
39	<b>Total Balance Transmission Related Account 242 Reserves</b>	Enter Negative	Attachment 5	(6,245,676)
	<b>Prepayments</b>			
40	Prepayments	(Note A)	Attachment 5	5,202,223
41	<b>Total Prepayments Allocated to Transmission</b>		(Line 40)	5,202,223
	<b>Materials and Supplies</b>			
42	Undistributed Stores Exp	(Note A)	Attachment 5	760,498
43	Wage & Salary Allocation Factor		(Line 5)	20.1104%
44	Total Transmission Allocated		(Line 42 * Line43)	152,939
45	Transmission Materials & Supplies		Attachment 5	4,662,166
46	<b>Total Materials &amp; Supplies Allocated to Transmission</b>		(Line 44 + Line45)	4,815,105
	<b>Cash Working Capital</b>			
47	Operation & Maintenance Expense		(Line 75)	40,208,687
48	1/8th Rule		x 1/8	12.5000%
49	<b>Total Cash Working Capital Allocated to Transmission</b>		(Line 47 * Line 48)	5,026,086
50	<b>TOTAL Adjustment to Rate Base</b>		(Lines 35 + 37 + 39 + 41 + 46 + 49)	(160,264,044)
51	<b>Rate Base</b>		(Line 33 + Line 50)	684,597,302

O&M			
<b>Transmission O&amp;M</b>			
52	Transmission O&M	p321.112.b	12,922,991
53	Less Account 565	p321.96.b	-
54	Plus PJM Schedule 12 Charges billed to DLC and booked to Account 565	(Note N) PJM Data	-
55	Plus Net Transmission Lease Payments	(Note A) p200.4.c	-
56	<b>Transmission O&amp;M</b>	(Lines 52 - 53 + 54 + 55)	<b>12,922,991</b>
<b>Allocated General &amp; Common Expenses</b>			
57	Common Plant O&M	(Note A) p356	-
58	Total A&G	p323.197.b	135,683,101
59	Less PBOP Expense in Acct. 926 in Excess of Allowed Amount	Attachment 5	-
60	Less Property Insurance Account 924	p323.185.b	6,292,226
61	Less Regulatory Commission Expense Account 928	(Note E) p323.189.b	719,033
62	Less General Advertising Expense Account 930.1	p323.191.b	463,623
63	Less EPRI Dues	(Note D) p352-353	64,105
64	<b>General &amp; Common Expenses</b>	(Lines 57 thru 58) - Sum (Lines 59 to 63)	128,144,114
65	Wage & Salary Allocation Factor	(Line 5)	20.1104%
66	<b>General &amp; Common Expenses Allocated to Transmission</b>	(Line 64 * Line 65)	<b>25,770,312</b>
<b>Directly Assigned A&amp;G</b>			
67	Regulatory Commission Exp Account 928	(Note G) Attachment 5	-
68	General Advertising Exp Account 930.1	(Note K) Attachment 5	-
69	Subtotal - Transmission Related	(Line 67 + Line 68)	-
70	Property Insurance Account 924	Line 60	6,292,226
71	General Advertising Exp Account 930.1	(Note F) Attachment 5	-
72	Total	(Line 70 + Line 71)	6,292,226
73	Net Plant Allocation Factor	(Line 12)	24.0834%
74	<b>A&amp;G Directly Assigned to Transmission</b>	(Line 72 * Line 73)	<b>1,515,385</b>
75	<b>Total Transmission O&amp;M</b>	(Lines 56 + 66 + 69 + 74)	<b>40,208,687</b>
Depreciation & Amortization Expense			
<b>Depreciation &amp; Amortization Expense</b>			
76	Transmission Depreciation Expense	Attachment 8, Col. (D)	28,543,283
76a	Amortization of Abandoned Plant Projects	(Note T) Attachment 5	-
77	New plant Depreciation Expense only for Estimate	(Note B) Attachment 6	-
78	<b>Total Transmission Depreciation and Amortization Expense</b>	(Line 76 + Line 76a + Line 77)	<b>28,543,283</b>
79	General Depreciation	Attachment 8, Col. (D)	25,241,530
80	Intangible Amortization	(Note A) p336.1.f	57,171,606
81	Total	(Line 79 + Line 80)	82,413,136
82	Wage & Salary Allocation Factor	(Line 5)	20.1104%
83	<b>General Depreciation Allocated to Transmission</b>	(Line 81 * Line 82)	<b>16,573,623</b>
84	Common Depreciation - Electric Only	(Note A) p336.11.b	-
85	Common Amortization - Electric Only	(Note A) p356 or p336.11d	-
86	Total	(Line 84 + Line 85)	-
87	Wage & Salary Allocation Factor	(Line 5)	20.1104%
88	<b>Common Depreciation - Electric Only Allocated to Transmission</b>	(Line 86 * Line 87)	-
89	<b>Total Transmission Depreciation &amp; Amortization</b>	(Lines 78 + 83 + 88)	<b>45,116,906</b>
Taxes Other than Income			
90	Taxes Other than Income	Attachment 2	1,788,955
91	<b>Total Taxes Other than Income</b>	(Line 90)	<b>1,788,955</b>

**Return / Capitalization Calculations**

<b>Long Term Interest</b>			
92	Long Term Interest	(Note Q) Attachment 5	59,329,170
93	Amortization of Debt Discount and Expense	p117.63.c	477,588
94	Amortization of Loss on Reacquired Debt	p117.64.c	2,014,029
95	Less Amort of Gain on Reacquired on Debt-Credit	p117.65.c	-
96	Less Amort of Premium on Debt-Credit	p117.66.c	-
97	Interest on Debt to Associated Companies	p117.67.c	1,794,314
98	<b>Total Long Term Debt Costs</b>	(Sum lines 92 to 94) - Line 95 - Line 96 + Line 97	63,615,101
99	<b>Preferred Dividends</b>	Enter Positive p118.29.c	-
<b>Common Stock</b>			
100	Proprietary Capital	p112.16.c	1,711,750,352
101	Less Accumulated Other Comprehensive Income Account 219	p112.15.c	1,482,317
102	Less Preferred Stock	(Line 110)	-
103	Less Account 216.1	p112.12.c	-
104	<b>Common Stock</b>	(Line 100 - (Sum Lines 101 to 103))	1,710,268,035
<b>Capitalization</b>			
105	Long Term Debt		
106	Bonds	Attachment 5	1,427,500,000
107	Less Loss on Reacquired Debt	p111.81.c	(13,186,750)
108	Plus Gain on Reacquired Debt	p113.61.c	-
109	<b>Total Long Term Debt</b>	Sum (Lines 105 to Line 108)	1,414,313,250
110	Preferred Stock	p112.3.c	-
111	Common Stock	(Line 104)	1,710,268,035
112	<b>Total Capitalization</b>	(Sum Lines 109 to 111)	3,124,581,285
113	Debt %	(Line 109 / Line 112)	45.264%
114	Preferred %	(Line 110 / Line 112)	0.000%
115	Common %	(Note O) (Line 111 / Line 112)	54.736%
116	Debt Cost	(Line 98 / Line 109)	0.0450
117	Preferred Cost	(Line 99 / Line 110)	-
118	Common Cost	(Note J) 10.9% ROE + .5% RTO Adder	0.1140
119	Weighted Cost of Debt	(Line 113 * Line 116)	0.0204
120	Weighted Cost of Preferred	(Line 114 * Line 117)	-
121	Weighted Cost of Common	(Line 115 * Line 118)	0.0624
122	<b>Total Return ( R )</b>	(Sum Lines 119 to 121)	0.0828
123	<b>Investment Return = Rate Base * Rate of Return</b>	(Line 51 * Line 122)	56,656,245

**Composite Income Taxes**

<b>Income Tax Rates</b>			
124	FIT=Federal Income Tax Rate	(Note I)	21.0000%
125	SIT=State Income Tax Rate or Composite		9.9900%
126	p (percent of federal income tax deductible for state purposes)	Per State Tax Code	0.0000%
127	$T = 1 - \{(1 - SIT) * (1 - FIT)\} / (1 - SIT * FIT * p) =$		28.8921%
128	$T / (1-T)$		40.6314%
<b>ITC Adjustment</b>			
129	Amortized Investment Tax Credit	(Note I) Enter Negative Attachment 1	-
130	1/(1-T)	1 / (1 - Line 127)	140.6314%
131	Net Plant Allocation Factor	(Line 12)	24.0834%
132	<b>ITC Adjustment Allocated to Transmission</b>	(Line 129 * (1 + Line 130) * Line 131)	-
<b>Other Income Tax Adjustments</b>			
132a	Other Income Tax Adjustments	(Note S) Attachment 5	(1,935,310)
133	<b>Income Tax Component = CIT = (T/(1-T)) * Investment Return * (1-(WCLTD/R)) =</b>	[Line 128 * Line 123 * (1 - (Line 119 / Line 122))]	17,356,959
134	<b>Total Income Taxes</b>	(Line 132 + Line 132a + Line 133)	15,421,649

**REVENUE REQUIREMENT**

<b>Summary</b>			
135	Net Property, Plant & Equipment	(Line 33)	844,861,346
136	Adjustment to Rate Base	(Line 50)	(160,264,044)
137	<b>Rate Base</b>	(Line 51)	<b>684,597,302</b>
138	O&M	(Line 75)	40,208,687
139	Depreciation & Amortization	(Line 89)	45,116,906
140	Taxes Other than Income	(Line 91)	1,788,955
141	Investment Return	(Line 123)	56,656,245
142	Income Taxes	(Line 134)	15,421,649
<b>143</b>	<b>Gross Revenue Requirement</b>	<b>(Sum Lines 138 to 142)</b>	<b>159,192,443</b>
<b>Adjustment to Remove Revenue Requirements Associated with Excluded Transmission Facilities</b>			
144	Transmission Plant In Service	(Line 13)	1,082,450,875
145	Excluded Transmission Facilities	(Note M) Attachment 5	-
146	Included Transmission Facilities	(Line 144 - Line 145)	1,082,450,875
147	Inclusion Ratio	(Line 146 / Line 144)	100.00%
148	Gross Revenue Requirement	(Line 143)	159,192,443
149	<b>Adjusted Gross Revenue Requirement</b>	(Line 147 * Line 148)	<b>159,192,443</b>
150	<b>Revenue Credits</b>	Attachment 3	<b>3,421,549</b>
<b>151</b>	<b>Net Revenue Requirement</b>	<b>(Line 149 - Line 150)</b>	<b>155,770,893</b>
<b>Net Plant Carrying Charge</b>			
152	Gross Revenue Requirement	(Line 143)	159,192,443
153	Net Transmission Plant	(Line 13 - Line 22)	768,842,570
154	Net Plant Carrying Charge	(Line 152 / Line 153)	20.7055%
155	Net Plant Carrying Charge without Depreciation	(Line 152 - Line 76) / Line 153	16.9930%
156	Net Plant Carrying Charge without Depreciation, Return, nor Income Taxes	(Line 152 - Line 76 - Line 123 - Line 134) / Line 153	7.6181%
<b>Net Plant Carrying Charge Calculation per 100 Basis Point increase in ROE</b>			
157	Gross Revenue Requirement Less Return and Taxes	(Line 143 - Line 141 - Line 142)	87,114,548
158	Increased Return and Taxes	Attachment 4	77,347,640
159	Net Revenue Requirement per 100 Basis Point increase in ROE	(Line 157 + Line 158)	164,462,189
160	Net Transmission Plant	(Line 13 - Line 22)	768,842,570
161	Net Plant Carrying Charge per 100 Basis Point increase in ROE	(Line 159 / Line 160)	21.3909%
162	Net Plant Carrying Charge per 100 Basis Point increase in ROE without Depreciation	(Line 159 - Line 76) / Line 160	17.6784%
163	<b>Net Revenue Requirement</b>	(Line 151)	<b>155,770,893</b>
164	True-up amount	Attachment 6	-
165	Plus any increased ROE calculated on Attachment 7 other than PJM Sch. 12 projects	Attachment 7	2,932,028
166	Facility Credits under Section 30.9 of the PJM OATT	Attachment 5	-
167	<b>Net Zonal Revenue Requirement</b>	Sum (Lines 163 to 166)	<b>158,702,921</b>
<b>Network Zonal Service Rate</b>			
168	1 CP Peak	(Note L) Attachment 5	2,715.00
169	Rate (\$/MW-Year)	(Line 167 / Line 168)	58,454.11
<b>170</b>	<b>Network Service Rate (\$/MW/Year)</b>	<b>(Line 169)</b>	<b>58,454.11</b>

**Notes**

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

**END**

Line #	A	B End of Year Total	C Beg of Year Total	D Average	E Gas, Prod Or Other Related	F Only Transmission Related	G Plant Related	H Labor Related	I
1	ADIT-190 (enter negative) - line 43	(38,108,438)	(45,617,681)	(41,863,059)	(13,196,443)	-	-	(28,666,616)	
2	ADIT- 282 -- line 49	692,466,845	683,580,543	688,023,694	524,430,927	163,592,767			
3	ADIT- 283 -- line 62	67,310,020	73,366,590	70,338,300	12,491,015		3,750,662	54,096,623	
4	Subtotal -- Sum (line 1 + line 2 + line 3)	721,668,427	711,329,442	716,498,935	523,725,499	163,592,767	3,750,662	25,430,007	
5	Wages & Salary Allocator -- Appendix A line 5								
6	Gross Plant Allocator -- Appendix A line 10						23.7914%		
7	Transmission Allocator								
8	All other				0.00%	100.00%			
9	ADIT	169,599,182				163,592,767	892,336	5,114,080	Enter Column B as a negative on Appendix A, line 34. (Column B = Sum of Columns F through H)
					line 8 * line 4	line 7 * line 4	line 6 * line 4	line 5 * line 4	

3,750,662 <from Acct 283 below

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

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

ADIT-190	A	B End of Year Total	C Beg of Year Total	D End of Year for Est. Average for Final Total	E Gas, Prod Or Other Related	F Only Transmission Related	G Plant Related	H Labor Related	I Justification
10	Other regulatory assets/liabilities - Transmission plant	(22,265,267)	(37,152,849)	(29,709,058)		(29,709,058)			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	(11,222,876)	(15,019,756)	(13,121,316)		(13,121,316)			Gross-up for income tax due on transmission-related tax-related net regulatory assets/liabilities other than tax law change remeasurements (Line 10) excess ADIT. Formerly referred to as FAS 109 Tax Gross-Up. Recorded in Account 254. Removed from rate base as a FASB 109 item below.
12	Excess ADIT regulatory liability - Transmission plant (from Attachment 9.2, Line 4, Columns F and H)	56,032,413	57,408,568	56,720,491		56,720,491			Remeasurement of deferred tax liabilities in account 282 for income tax rate changes on transmission plant-related book/tax differences (prior to gross-up) with an offset to regulatory liability account 254. Specific allocation of excess ADIT between transmission and distribution determined by underlying functional records. General plant excess ADIT allocated to transmission using the wage and salary allocator. Transmission excess ADIT agreed to Attachment 9.2. Removed from rate base as a FASB 109 item below.
13	Tax gross-up on excess ADIT regulatory liability - Transmission plant	22,660,882	23,249,928	22,955,405		22,955,405			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	(94,529,883)	(144,422,273)	(119,476,078)	(119,476,078)				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	(42,911,401)	(58,680,720)	(50,796,061)	(50,796,061)				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	161,154,949	168,485,019	164,819,984	164,819,984				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	65,479,432	68,457,739	66,968,586	66,968,586				Gross-up for income tax due on distribution/other-related excess ADIT (Line 16). Formerly referred to as FAS 109 Tax Gross-Up. Recorded in Account 254. Removed from rate base as a FASB 109 item below.
18	Excess ADIT regulatory liability -- Transmission non-property-related (from Attachment 9.2, Line 5, Columns F and H)	-	-	-	-				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, Line 9, Columns F and 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	581,650	699,664	640,657				640,657	Vacation pay earned and expensed for books, tax deduction when paid - employees in all functions
23	Reserve for Healthcare	607,259	462,274	534,766				534,766	Self Insurance reserve expanded for books, tax deduction when paid - employees in all functions
24	Reserve for Compensated Absences	1,637,114	1,758,986	1,698,050				1,698,050	Vacation pay accrued and expensed for books, tax deduction when paid - employees in all functions
25	Accrued Pensions	19,372,188	17,573,238	18,472,713				18,472,713	Book accrual for pension contributions
26	Other Post-Employment Benefits Costs - OPEB	5,256,028	7,683,422	6,469,725				6,469,725	FAS postretirement benefit liability. Formerly referred to as FAS 106.

27	Reserve for Warwick Mine Liability	2,408,120	3,087,160	2,747,640	2,747,640				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	384,762	493,247	439,005	439,005				Book reserve related to environmental remediation for generation assets, tax deductible when paid
29	Bad Debt Reserve Amortization	3,171,043	6,062,898	4,616,971	4,616,971				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	640,689	355,987	498,338	498,338				Book sales & use tax estimate accrued and expensed, tax deduction when paid - relates to all functions
31	Provision for injuries and damages	808,550	1,009,870	909,210			909,210		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	221,398	2,087,454	1,154,425			1,154,425		Legal reserve expensed for books, tax deduction when paid - relates to all functions
34	Accrued Misc Reserves	4,243,091	5,199,719	4,720,905			4,720,905		Accrued miscellaneous items included in account 190.
35	Derivative Instruments	-	-	-	-				Unrecognized loss for derivative contracts. Loss recognized for tax when realized.
36	Deferred Credits	332,171	374,481	353,326	353,326				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	(922,721)	(681,201)	(801,961)	(801,961)				Includes tax related to transmission revenue to be refunded through future rates.
38	Operating Lease Right of Use (ROU)	4,623,126	6,063,124	5,343,125	5,343,125				Lease obligation recognized under ASC 842, not recognized for tax purposes until use of the leased property occurs.
39	Payroll Tax Deferral	-	1,071,779	535,890			535,890		Deferred payment of employer payroll tax expenses permitted by COVID legislation, tax deductible when paid.
40	Subtotal - p234 (Sum line 10 through line 39)	177,762,715	115,626,759	146,694,737	74,712,874	36,845,522	-	35,136,341	
41	Less FASB 109 Above if not separately removed	134,398,249	62,325,656	98,361,953	61,516,431	36,845,522	-	-	Includes amounts on Lines 10 – 21.
42	Less FASB 106 Above if not separately removed	5,256,028	7,683,422	6,469,725	-	-	-	6,469,725	Includes amount on Line 26.
43	Total = Line 40 - (Line 42 + Line 41)	38,108,438	45,617,681	41,863,059	13,196,443	-	-	28,666,616	

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	165,387,681	161,797,853	163,592,767		163,592,767			Differences between book and tax basis in transmission plant, including capitalization differences and differences between methods and lives used for accelerated tax depreciation and depreciation used for ratemaking purposes. Specific allocation between transmission and distribution determined by underlying functional records. General plant allocated between transmission and distribution using the wage and salary allocator. Remeasurement due to tax law changes (net of subsequent amortization) is reflected on Line 12.
45	Accelerated Depreciation - Distribution/Other	527,079,164	521,782,690	524,430,927	524,430,927				Differences between book and tax basis in distribution/other plant, including capitalization differences and differences between methods and lives used for accelerated tax depreciation and depreciation used for ratemaking purposes. Specific allocation between transmission and distribution determined by underlying functional records. General plant allocated between transmission and distribution using the wage and salary allocator. Remeasurement due to tax law changes (net of subsequent amortization) is reflected on Line 16.
46	Subtotal - p275	692,466,845	683,580,543	688,023,694	524,430,927	163,592,767	-	-	
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)	692,466,845	683,580,543	688,023,694	524,430,927	163,592,767	-	-	

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

**ADIT-283**

NOTE: Schedule Page No. 112 Line No. 64

50	Amortization Loss on Reacquisition	3,249,189	4,252,135	3,750,662			3,750,662		The cost of bond redemption is deductible currently for tax purposes and is amortized over the life of the new bond issue for book purposes - relates to all functions.
51	Partnership Investments	1,022,201	1,086,912	1,054,557	1,054,557				Difference in book versus tax basis in partnership investments.
52	Regulatory Assets	4,427,212	7,759,456	6,093,334	6,093,334				Asset due to rate regulated capitalization of incurred costs that would otherwise be charge to expense.
53	Pension Regulatory Asset	52,351,178	52,445,967	52,398,573			52,398,573		Regulatory asset associated with adoption of FAS 158.
54	Compensated Absences	1,637,115	1,758,986	1,698,051			1,698,051		Current year vacation pay accrual
55	Other	-	-	-	-				IRS Cycle Adjustments and Reserve for Obsolescence.
56	Operating Lease Right of Use (ROU)	4,623,125	6,063,124	5,343,125	5,343,125				Asset recognized under ASC 842, not recognized for tax purposes.
57		-	-	-	-				
58		-	-	-	-				
59	Subtotal - p277 (Form 1-F filer: see note 6, below)	67,310,020	73,366,580	70,338,300	12,491,015	-	3,750,662	54,096,623	
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)	67,310,020	73,366,580	70,338,300	12,491,015	-	3,750,662	54,096,623	

**ADITC-255**

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

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

<b>Other Taxes</b>	<b>FERC Form No. 1 Page 263 Col (i)</b>	<b>Allocator</b>	<b>Allocated Amount</b>
<b>Plant Related</b>		<b>Gross Plant Allocator</b>	
1 PA Capital Stock Tax	line 15	-	
2 Real Estate	line 33	652,478	
3 PA PURTA	line 13	929,193	
<b>4 Total Plant Related -- Sum of line 1 through line 3</b>		1,581,671	23.7914% \$ 376,302
		<b>Wages &amp; Salary Allocator</b>	
5 Federal Unemployment	line 4	35,634	
6 FICA	line 5	6,546,801	
7 PA Unemployment	line 18	172,087	
8 City of Pittsburgh	line 34	269,962	
<b>9 Total Labor Related-- Sum of line 5 through line 8</b>		7,024,484	20.1104% \$ 1,412,653
<b>Other Excluded</b>		<b>All other</b>	
10 Highway Use	line 6	-	
11 Excise Tax on Coal	line 7	-	
12 PA Gross receipts Tax	line 14	59,552,078	
13 PA Corporate Loans	line 16	-	
14 PA Insurance Premiums	line 17	-	
15 PA Fuel Use	line 19	-	
16 PA Motor Carriers	line 20	-	
17 PA Other	line 21	477,219	
18 WV Franchise	line 26	-	
19 WV Income	line 27	-	
20 Gross Receipts	line 32	-	
<b>21 Total Excluded</b>		60,029,297	0.00%
<b>22 Total (line 4 + line 9 + line 21)</b>		68,635,452	\$ 1,788,955
<b>23 Total 'Other' Taxes included on p.114.14c</b>		68,635,452	
Difference (line 23-line 22) Note E		-	

Criteria for Allocation:

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

**Account 454 - Rent from Electric Property**

1 Rent from FERC Form No. 1 - Note 8		9,879,802
2 Rent from Electric Property - Transmission Related (Notes 3 & 8)		291,946
3		
4 Customer Choice - EGS Transmission	See Note 5	80,761,425
5 Other Electric Revenues	See Note 6	(2,959,303)
6 SECA Credits - Other EGS	See Note 7	-
7 Schedule 1A		736,693
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)		2,216,048
9 PTP Serv revs for which the load is not included in the divisor received by TO		-
10 PJM Transitional Revenue Neutrality (Note 1)		-
11 PJM Transitional Market Expansion (Note 1)		-
12 Professional Services (Note 3)		-
13 Revenues from Directly Assigned Transmission Facility Charges (Note 2)		288,000
14 Rent or Attachment Fees associated with Transmission Facilities (Note 3)		-
15 Gross Revenue Credits	Sum Lines 7 to 14 + line 2	3,532,687
16 Less line 23	- line 23	(111,138)
17 Total Revenue Credits	line 15 + line 16	3,421,549
18 Revenues associated with lines 19 thru 23 are to be included in lines 1-14 and total of those revenues entered here		291,946
19 Income Taxes associated with revenues in line 18		84,349
20 One half margin (line 18 - line 19)/2		103,798
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.		77,010
22 Line 20 plus line 21		180,808
23 Line 18 less line 22		111,138

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

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

Account 454	Include	Exclude
Joint pole attachments - telephone	-	8,630,573
Joint pole attachments - cable	-	-
Joint tower attachments - transmission	291,946	-
Underground rentals	-	-
Microwave tower wireless rentals	-	-
Other rentals	-	-
Corporate headquarters sublease	-	-
Misc non-transmission services	-	-
Customer Commitment Services (Account 454.02 & 454.03)	-	1,249,229
<b>Total</b>	<b>291,946</b>	<b>9,879,802</b>
Account 456	Include	Exclude
Customer Choice - EGS transmission	-	80,761,425
Other electric revenues	-	(2,959,303)
SECA credits	-	-
Transmission Revenue - AES/APS (Accounts 456.1 & 456.11)	-	-
Transmission Revenue - Piney Fork	288,000	-
Transmission Revenue - Firm (Account 456.32)	2,216,048	-
Transmission Revenue - Non-Firm	-	-
xxxx		
<b>Total</b>	<b>2,504,048</b>	<b>77,802,122</b>

A	100 Basis Point increase in ROE and Income Taxes	Line 12 + Line 23	77,347,640
B	100 Basis Point increase in ROE		1.00%

**Return Calculation**

1	Rate Base	Appendix A, Line 51	684,597,302
2	Debt % (Line 109 / Line 112)	Appendix A, Line 113	45.3%
3	Preferred % (Line 110 / Line 112)	Appendix A, Line 114	0.0%
4	Common % (Line 111 / Line 112)	Appendix A, Line 115	54.7%
5	Debt Cost (Line 98 / Line 109)	Appendix A, Line 116	4.50%
6	Preferred Cost (Line 99 / Line 110)	Appendix A, Line 117	0.00%
7	Common Cost <span style="color: blue;">Appendix A % plus 100 Basis Pts</span>	Appendix A, Line 118 + 1%	12.40%
8	Weighted Cost of Debt (Line 113 * Line 116)	Appendix A, Line 119	0.0204
9	Weighted Cost of Preferred (Line 114 * Line 117)	Appendix A, Line 120	-
10	Weighted Cost of Common (Line 115 * Line 118)	Line 4 * Line 7	0.0679
11		Sum Lines 8 to 10	<b>0.0882</b>
12		<b>(Line 51 * Line 122)</b>	<b>60,403,451</b>

**Composite Income Taxes**

13	FIT=Federal Income Tax Rate	Appendix A, Line 124	21.00%
14	SIT=State Income Tax Rate or Composite	Appendix A, Line 125	9.99%
15	p (percent of federal income tax deductible for state purposes)	Appendix A, Line 126	0.00%
16	$T = 1 - \{[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)\} =$	Appendix A, Line 127	28.89%
17	$T / (1-T)$	Appendix A, Line 128	40.63%
<b>ITC Adjustment</b>			
18	Amortized Investment Tax Credit; enter negative Attachment 1	Appendix A, Line 129	-
19	$1/(1-T)$	Appendix A, Line 130	140.63%
20	Net Plant Allocation Factor (Line 12)	Appendix A, Line 131	24.0834%
21	<b>ITC Adjustment Allocated to Transmission</b> (Line 129 * (1 + Line 130) * Line 131)	Appendix A, Line 132	-
<b>Other Income Tax Adjustments</b>			
21a	Other Income Tax Adjustments Appendix A, (Note S)	Appendix A, Line 132a	<b>(1,935,310)</b>
22	<b>Income Tax Component = CIT=(T/1-T) * Investment Return * (1-(WCLTD/R)) =</b>	Line 17*Line 12*(1-(Line 8/Line 11))	<b>18,879,499</b>
23	<b>Total Income Taxes</b>	<b>(Line 132 + Line 132a + Line 133)</b>	<b>16,944,189</b>

Plant in Service Worksheet		Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions			Details	
				Balance For True up	Balance for Estimate	
	<b>Calculation of Transmission Plant In Service</b>	Source				
	December	p206.58.b	For 2021	1,040,232,373		
	January	Company Records	For 2022	1,041,879,612		
	February	Company Records	For 2022	1,075,457,009		
	March	Company Records	For 2022	1,075,522,399		
	April	Company Records	For 2022	1,075,335,441		
	May	Company Records	For 2022	1,089,611,703		
	June	Company Records	For 2022	1,093,847,012		
	July	Company Records	For 2022	1,094,659,188		
	August	Company Records	For 2022	1,092,134,431		
	September	Company Records	For 2022	1,094,560,807		
	October	Company Records	For 2022	1,096,066,970		
	November	Company Records	For 2022	1,099,930,006		
	December	p207.58.g	For 2022	1,102,624,428	1,102,624,428	
13	<b>Transmission Plant In Service</b>			1,082,450,875	1,102,624,428	
	<b>Calculation of Distribution Plant In Service</b>	Source				
	December	p206.75.b	For 2021	3,262,545,565		
	January	Company Records	For 2022	3,274,481,613		
	February	Company Records	For 2022	3,289,210,340		
	March	Company Records	For 2022	3,295,335,200		
	April	Company Records	For 2022	3,311,041,715		
	May	Company Records	For 2022	3,325,439,737		
	June	Company Records	For 2022	3,343,514,214		
	July	Company Records	For 2022	3,357,071,448		
	August	Company Records	For 2022	3,365,629,351		
	September	Company Records	For 2022	3,383,219,944		
	October	Company Records	For 2022	3,400,525,274		
	November	Company Records	For 2022	3,413,855,057		
	December	p207.75.g	For 2022	3,434,001,208	3,434,001,208	
	<b>Distribution Plant In Service</b>			3,342,759,282	3,434,001,208	
	<b>Calculation of Intangible Plant In Service</b>	Source				
	December	p204.5.b	For 2021	409,815,888		
	December	p205.5.g	For 2022	404,105,291	404,105,291	
16	<b>Intangible Plant In Service</b>			406,960,590	404,105,291	
	<b>Calculation of General Plant In Service</b>	Source				
	December	p206.99.b	For 2021	393,761,918		
	December	p207.99.g	For 2022	402,236,770	402,236,770	
16	<b>General Plant In Service</b>			397,999,344	402,236,770	
	<b>Calculation of Production Plant In Service</b>	Source				
	December	p204.46b	For 2021	-		
	January	Company Records	For 2022	-		
	February	Company Records	For 2022	-		
	March	Company Records	For 2022	-		
	April	Company Records	For 2022	-		
	May	Company Records	For 2022	-		
	June	Company Records	For 2022	-		
	July	Company Records	For 2022	-		
	August	Company Records	For 2022	-		
	September	Company Records	For 2022	-		
	October	Company Records	For 2022	-		
	November	Company Records	For 2022	-		
	December	p205.46.g	For 2022	-	-	
	<b>Production Plant In Service</b>			-	-	
	<b>Calculation of Common Plant In Service</b>	Source				
	December (Electric Portion)	p356	For 2021	-		
	December (Electric Portion)	p356	For 2022	-	-	
17	<b>Common Plant In Service</b>			-	-	
6	<b>Total Plant In Service</b>	Sum of averages above		5,230,170,091	5,342,967,697	

Accumulated Depreciation Worksheet

Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions		Balance For True up		Balance for Estimate	Details
<b>Calculation of Transmission Accumulated Depreciation</b>					
	Source				
	Prior year p219	For 2021	303,891,135		
December	Company Records	For 2022	307,120,493		
January	Company Records	For 2022	308,291,560		
February	Company Records	For 2022	310,391,211		
March	Company Records	For 2022	311,112,521		
April	Company Records	For 2022	312,171,443		
May	Company Records	For 2022	313,199,634		
June	Company Records	For 2022	315,034,828		
July	Company Records	For 2022	316,269,326		
August	Company Records	For 2022	317,557,639		
September	Company Records	For 2022	319,362,733		
October	Company Records	For 2022	320,543,104		
November	Company Records	For 2022	321,962,340		
December	p219.25	For 2022	321,962,340	321,962,340	
22	<b>Transmission Accumulated Depreciation</b>		313,608,305	321,962,340	
<b>Calculation of Distribution Accumulated Depreciation</b>					
	Source				
	Prior year p219.26	For 2021	949,672,944		
December	Company Records	For 2022	954,073,253		
January	Company Records	For 2022	960,199,090		
February	Company Records	For 2022	964,592,598		
March	Company Records	For 2022	970,503,609		
April	Company Records	For 2022	977,192,108		
May	Company Records	For 2022	983,723,389		
June	Company Records	For 2022	988,438,912		
July	Company Records	For 2022	993,264,308		
August	Company Records	For 2022	997,808,967		
September	Company Records	For 2022	1,002,596,004		
October	Company Records	For 2022	1,007,212,537		
November	Company Records	For 2022	1,010,875,039		
December	p219.26	For 2022	1,010,875,039	1,010,875,039	
	<b>Distribution Accumulated Depreciation</b>		981,550,212	1,010,875,039	
<b>Calculation of Intangible Accumulated Depreciation</b>					
	Source				
	Prior year p200.21.c	For 2021	246,084,021		
December	Company Records	For 2022	280,681,159	280,681,159	
December	p200.21c	For 2022	280,681,159	280,681,159	
26	<b>Accumulated Intangible Depreciation</b>		263,382,590	280,681,159	
<b>Calculation of General Accumulated Depreciation</b>					
	Source				
	Prior year p219	For 2021	160,768,700		
December	Company Records	For 2022	166,371,951	166,371,951	
December	p219.28	For 2022	166,371,951	166,371,951	
25	<b>Accumulated General Depreciation</b>		163,570,326	166,371,951	
<b>Calculation of Production Accumulated Depreciation</b>					
	Source				
	Prior year p219	For 2021	-		
December	Company Records	For 2022	-		
January	Company Records	For 2022	-		
February	Company Records	For 2022	-		
March	Company Records	For 2022	-		
April	Company Records	For 2022	-		
May	Company Records	For 2022	-		
June	Company Records	For 2022	-		
July	Company Records	For 2022	-		
August	Company Records	For 2022	-		
September	Company Records	For 2022	-		
October	Company Records	For 2022	-		
November	Company Records	For 2022	-		
December	p219.20 thru 219.24	For 2022	-		
	<b>Production Accumulated Depreciation</b>		-	-	
<b>Calculation of Common Accumulated Depreciation</b>					
	Source				
	p356	For 2021	-		
December (Electric Portion)	Company Records	For 2022	-		
December (Electric Portion)	p356	For 2022	-		
28	<b>Common Plant Accumulated Depreciation (Electric Only)</b>		-	-	
7	<b>Total Accumulated Depreciation</b>	Sum of averages above	1,722,111,433	1,779,890,489	

**Electric / Non-electric Cost Support**

Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions				Form 1 Amount	Electric Portion	Non-electric Portion	Details
<b>Plant Allocation Factors</b>							
26	Accumulated Intangible Depreciation		p200.21.c	280,681,159	280,681,159		
27	Accumulated Common Amortization - Electric		p356	-	-		
28	Common Plant Accumulated Depreciation (Electric Only)		p356	-	-		
<b>Plant In Service</b>							
17	Common Plant (Electric Only)		p356	-	-		
<b>Materials and Supplies</b>							
42	Undistributed Stores Exp		p227.6c & 15.c	951,433	951,433		
<b>Allocated General &amp; Common Expenses</b>							
55	Plus Net Transmission Lease Payments		p200.4.c	-	-		
57	Common Plant O&M		p356	-	-		
<b>Depreciation Expense</b>							
80	Intangible Amortization		p336.1d&e	57,171,606	57,171,606		
84	Common Depreciation - Electric Only		p336.11.b	-	-		
85	Common Amortization - Electric Only		p356 or p336.11d	-	-		

**Transmission / Non-transmission Cost Support**

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

**CWIP & Expensed Lease Worksheet**

Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions				Form 1 Amount	CWIP In Form 1 Amount	Expensed Lease in Form 1 Amount	Details
<b>Plant Allocation Factors</b>							
6	Total Plant In Service		p207.104.g	5,342,967,697			
<b>Plant In Service</b>							
13	Transmission Plant In Service		p207.58.g	1,102,624,428			
17	Common Plant (Electric Only)		p356	-			
<b>Accumulated Depreciation</b>							
22	Transmission Accumulated Depreciation		p219.25.c	321,962,340			

**PBOPs Cost Support**

Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions				Form 1 Amount	PBOBs	All other	Details
<b>Allocated General &amp; Common Expenses</b>							
	Account 926 (Prior Year)			13,809,980	1,932,857	11,877,123	Prior Year
	Account 926 (Current Year)		p323.187.b	18,274,121	1,888,149	16,385,972	Current Year
	Change in PBOP Expense			4,464,141	(44,708)	4,508,849	
Calculation of allowed increase in PBOP expense recorded in Acct. 926 (increase not to cause more than \$.05/kW/Mo in zonal rate):							
1	Allowed Change in Rate (\$/kW/mo)		0.05				
2	Divide zonal rate at Appendix A, line 168 by 1000 and by 12 =		5				
3	Multiply Transmission Net Revenue Requirement (Appendix A, line 165) by ratio of line 1 over line 2		1,629,000				
4	Divide line 3 by the wage & salary allocator (Appendix A, line 5)		8,100,281				
5	Subtract line 4 from the Change in PBOP expense shown above		(8,144,989)				This is the increase in PBOP expense permitted in the current year.
6	Enter the result at line 5 on Appendix A, line 62 ONLY if it is positive; otherwise enter zero						
59	Less PBOP Expense in Acct. 926 in Excess of Allowed Amount		-				

**EPRI Dues Cost Support**

Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions				Form 1 Amount	EPRI Dues	Details
<b>Allocated General &amp; Common Expenses</b>						
63	Less EPRI Dues		p352-353	64,105	64,105	

**Regulatory Expense Related to Transmission Cost Support**

Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions		Form 1 Amount	Transmission Related	Non-transmission Related	Details
67	Directly Assigned A&G Regulatory Commission Exp Account 928 p323.189.b	719,033	-	719,033	FERC Annual Assessment

**Safety Related Advertising Cost Support**

Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions		Form 1 Amount	Safety Related	Non-safety Related	Details
68	Directly Assigned A&G General Advertising Exp Account 930.1 p323.191.b	463,623	-	463,623	None

**MultiState Workpaper**

Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions		State 1	State 2	State 3	State 4	State 5	Details
125	Income Tax Rates SIT=State Income Tax Rate or Composite	PA 9.99%					

**Education and Out Reach Cost Support**

Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions		Form 1 Amount	Education & Outreach	Other	Details
68	Directly Assigned A&G General Advertising Exp Account 930.1 p323.191.b	463,623	-	463,623	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	<b>Adjustment to Remove Revenue Requirements Associated with Excluded Transmission Facilities</b> Excluded Transmission Facilities	0	General Description of the Facilities
	Instructions:	Enter \$	None
1	Remove all investment below 69 kV facilities, including the investment allocated to distribution of a dual function substation, generator, interconnection and local and direct assigned facilities for which separate costs are charged and step-up generation substation included in transmission plant in service.		
2	If unable to determine the investment below 69kV in a substation with investment of 69 kV and higher as well as below 69 kV, the following formula will be used: <b>Example</b>	Or Enter \$	
	A Total investment in substation 1,000,000		
	B Identifiable investment in Transmission (provide workpapers) 500,000		
	C Identifiable investment in Distribution (provide workpapers) 400,000		
	D Amount to be excluded (A x (C / (B + C))) 444,444		

Add more lines if necessary

Transmission Related Account 242 Reserves

Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions		Beg of year	End of Year	End of Year for Est. Average for Final	Allocation	Trans Rltd	Details
<b>39</b>	<b>Transmission Related Account 242 Reserves (exclude current year environmental site related reserves)</b>	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	957,708	545,214	751,461			
	Accrued Payroll	2,074,759	2,427,161	2,250,960			
	Accrued Vacations	-	-	-			
	Accrued Compensated Absences	8,509,767	8,768,974	8,639,371			
	Accrued Legal Settlements	7,225,000	875,000	4,050,000			
	Incentive Compensation Accrual	-	-	-			
	Employee Benefits	16,092,048	14,638,217	15,365,133			
		34,859,282	27,254,566	31,056,924	20.11%	6,245,676	
	Plant Related						
	Property Insurance	-	-	-			
		-	-	-	24.08%	-	
	Other						
	Affordable Housing Recapture	-	-	-			
	Regulatory Commitment	-	-	-			
	Counterparty Collateral	11,931,795	20,056,918	15,994,357			
	Other	510,000	530,000	520,000			
		12,441,795	20,586,918	16,514,357	0.00%	-	
	Total Transmission Related Reserves	47,301,077	47,841,484	47,571,281		6,245,676	

Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions		Beg of year	End of Year	End of Year for Est. Average for Final	Allocation	Trans Rltd	Details
<b>40</b>	<b>Prepayments</b>					To Line 45	
	Labor Related						
	Prepaid Federal Highway Use Tax	-	-	-	20.110%	-	
	Prepaid Information Technology Hardware/Software Maint	13,100,778	20,674,532	16,887,655	20.110%	3,396,177	
	Workman's Compensation	-	-	-	20.110%	-	
	Director's & Officer's Liability	-	-	-	20.110%	-	
	Excess General Liability	-	-	-	20.110%	-	
	Misc	1,911,713	5,572,356	3,742,035	20.110%	752,539	
	Other						
	PA PUC Assessments	1,589,732	1,512,114	1,550,923	0.000%	-	
	Plant Related						
	Property insurance	4,234,417	4,514,394	4,374,406	24.083%	1,053,508	
		20,836,640	32,273,396	26,555,018		5,202,223	



**Exec Summary**

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

**Reconciliation details**

1	April	Year 2	TO populate the formula with Year 1 data from FERC Form 1. \$ - Rev Req based on Year 1 data Must run Appendix A to get this number (without any cap adds in line 21) of Appendix A
2	April	Year 2	TO estimate all transmission Cap Adds, Retirements, CWIP and associated depreciation for Year 2 based on Months expected to be in service and monthly CWIP balances in Year 2.

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

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

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

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



3 April Year 2 TO add 13 month average Cap Adds and retirements (line 14), CWIP (line 36), and associated depreciation (lines 23 and 77) to the Formula. 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 populate the formula with Year 2 data from FERC Form 1.

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

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

	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)	(O)	(P)	(Q)	(R)	(S)	(T)	(U)	(V)	(W)	(X)	(Y)	(Z)	(AA)	(AB)	(AC)	
	Other Project PIS	Other Retirements	Project X CWIP	Project X PIS	Project X Retirements	Brady PIS	Brady Retirements	Brady CWIP	Allegheny S5 PIS	Allegheny S5 Retirements	Beaver Valley w/o B3015.2 PIS	Beaver Valley w/o B3015.2 Retirements	Beaver Valley w/o B3015.2 CWIP	Dravosburg-Eirama w/o B3012.2 PIS	Dravosburg-Eirama w/o B3012.2 Retirements	Dravosburg-Eirama w/o B3012.2 CWIP	B3012.2 PIS	B3012.2 Retirements	B3012.2 CWIP	B3015.2 PIS	B3015.2 Retirements	B3015.2 CWIP	B1969 PIS	B1969 Retirements	BI-Carson Cheswick CWIP	BI-Carson Cheswick PIS	BI-Carson Cheswick Retirements	B2689.1/B2689.2 PIS	B2689.1/B2689.2 Retirements	
Dec	2,040,143	(88,826)	-	-	-	-	-	-	-	-	(213,223)	-	-	1,141	-	-	(90,673)	-	-	(1,318)	-	-	-	-	-	-	-	-	-	-
Jan	33,743,640	(166,357)	-	-	-	-	-	-	-	-	5,802	-	-	(5,688)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Feb	390,339	(263,116)	-	-	-	-	-	-	-	-	(4,554)	-	-	(26,491)	-	-	-	-	-	-	(788)	-	-	-	-	-	-	-	-	-
Mar	220,917	(508,422)	-	-	-	-	-	-	-	-	12,923	-	-	59,469	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Apr	13,768,928	(192,975)	-	-	-	-	-	-	-	-	232,515	-	-	447,794	-	-	-	-	-	-	(1,845)	-	-	-	-	-	-	-	-	-
May	4,247,786	(14,520)	-	-	-	-	-	-	-	-	-	-	-	2,044	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Jun	805,008	(213)	-	-	-	-	-	-	-	-	(402)	-	-	6,783	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Jul	(2,471,642)	(54,397)	-	-	-	-	-	-	-	-	-	-	-	1,292	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Aug	2,873,784	(445,210)	-	-	-	-	-	-	-	-	-	-	-	(2,198)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sep	1,395,070	(182,822)	-	-	-	-	-	-	-	-	-	-	-	(6,212)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Oct	4,014,507	(240,246)	-	-	-	-	-	-	-	-	-	-	-	10,711	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Nov	2,847,492	(152,339)	-	-	-	-	-	-	-	-	(179)	-	-	(555)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dec	2,847,492	(152,339)	-	-	-	-	-	-	-	-	(179)	-	-	(555)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total	63,896,971	(2,309,413)	-	-	-	-	-	-	-	-	32,882	-	-	488,049	-	-	(90,673)	-	-	-	(3,951)	-	-	-	-	-	-	-	-	-

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 515,982,679  
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 64,323,278

13 month avg of current year changes to CWIP = Col AE + Col AH + Col AK + Col AM + Col AO + Col AQ + Col AS 537,400

	(AW) = AD	(AX)	(AY) = AW * AX	(AZ)	(BA) = AF	(BB)	(BC) = BA * BB	(BD)	(BE) = AG	(BF)	(BG) = BE * BF	(BH)	(BI) = AI	(BJ)	(BK) = BI * BJ	(BL)	(BM) = AJ	(BN)	(BO) = BM * BN	(BP)	(BQ) = AL	(BR)	(BS) = BQ * BR	(BT)	(BU) = AN	(BV)	(BW) = BU * BV	(BX)	(BY) = AP
	Total Other Project PIS	Composite Trans Deprec Rate	Depreciation Expense	Accum Deprec	Total Project X PIS	Composite Trans Deprec Rate	Depreciation Expense	Accum Deprec	Total Brady PIS	Composite Trans Deprec Rate	Depreciation Expense	Accum Deprec	Allegheny S5 PIS	Composite Trans Deprec Rate	Depreciation Expense	Accum Deprec	Beaver Valley w/o B3015.2 PIS	Composite Trans Deprec Rate	Depreciation Expense	Accum Deprec	Dravosburg-Eirama w/o B3012.2 PIS	Composite Trans Deprec Rate	Depreciation Expense	Accum Deprec	B3012.2 PIS	Composite Trans Deprec Rate	Depreciation Expense	Accum Deprec	B3015.2 PIS
DEC	0	0.22%	-	-	262,950,645	0.22%	578,491	82,282,422	155,913,693	0.22%	343,010	33,834,101	3,158,242	0.22%	6,948	894,287	17,687,781	0.22%	38,869	629,551	7,808,999	0.22%	17,180	136,891	90,673	0.22%	199	3,391	5,342,663
Jan	1,951,316	0.22%	4,293	4,293	262,950,645	0.22%	578,491	82,860,914	155,913,693	0.22%	343,010	33,177,111	3,158,242	0.22%	6,948	861,235	17,454,558	0.22%	38,400	667,951	7,810,140	0.22%	17,182	154,073	-	0.22%	-	3,391	5,341,345
Feb	35,528,599	0.22%	78,163	82,456	262,950,645	0.22%	578,491	83,439,405	155,913,693	0.22%	343,010	33,520,121	3,158,242	0.22%	6,948	868,183	17,460,360	0.22%	38,413	706,363	7,804,452	0.22%	17,170	171,243	-	0.22%	-	3,391	5,340,557
Mar	35,655,822	0.22%	78,443	160,899	262,950,645	0.22%	578,491	84,017,897	155,913,693	0.22%	343,010	33,863,131	3,158,242	0.22%	6,948	875,131	17,455,806	0.22%	38,403	744,766	7,777,961	0.22%	17,112	188,354	-	0.22%	-	3,391	5,338,712
Apr	35,368,317	0.22%	77,810	238,709	262,950,645	0.22%	578,491	84,596,388	155,913,693	0.22%	343,010	34,206,141	3,158,242	0.22%	6,948	882,079	17,468,729	0.22%	38,431	783,197	7,837,430	0.22%	17,242	205,597	-	0.22%	-	3,391	5,338,712
May	48,964,271	0.22%	107,721	346,430	262,950,645	0.22%	578,491	85,174,879	155,913,693	0.22%	343,010	34,549,151	3,158,242	0.22%	6,948	889,028	17,701,244	0.22%	38,943	822,140	8,285,224	0.22%	18,227	223,824	-	0.22%	-	3,391	5,338,712
Jun	53,197,536	0.22%	117,035	463,465	262,950,645	0.22%	578,491	85,753,371	155,913,693	0.22%	343,010	34,892,162	3,158,242	0.22%	6,948	895,976	17,701,244	0.22%	38,943	861,083	8,287,267	0.22%	18,232	242,056	-	0.22%	-	3,391	5,338,712
Jul	54,003,332	0.22%	118,807	582,272	262,950,645	0.22%	578,491	86,331,862	155,913,693	0.22%	343,010	35,235,172	3,158,242	0.22%	6,948	900,924	17,700,842	0.22%	38,942	900,025	8,294,050	0.22%	18,247	290,303	-	0.22%	-	3,391	5,338,712
Aug	51,477,322	0.22%	113,250	695,522	262,950,645	0.22%	578,491	86,910,354	155,913,693	0.22%	343,010	35,578,182	3,158,242	0.22%	6,948	908,872	17,700,842	0.22%	38,942	938,967	8,295,302	0.22%	18,250	278,553	-	0.22%	-	3,391	5,338,712
Sep	53,905,896	0.22%	118,593	814,115	262,950,645	0.22%	578,491	87,488,845	155,913,693	0.22%	343,010	35,921,192	3,158,242	0.22%	6,948	916,820	17,700,842	0.22%	38,942	977,908	8,293,104	0.22%	18,245	296,798	-	0.22%	-	3,391	5,338,712
Oct	55,115,144	0.22%	121,260	635,375	262,950,645	0.22%	578,491	88,067,336	155,913,693	0.22%	343,010	36,264,202	3,158,242	0.22%	6,948	923,768	17,700,842	0.22%	38,942	1,016,850	8,286,892	0.22%	18,231	315,029	-	0.22%	-	3,391	5,338,712
Nov	58,892,405	0.22%	129,563	1,064,939	262,950,645	0.22%	578,491	88,645,828	155,913,693	0.22%	343,010	36,607,212	3,158,242	0.22%	6,948	930,716	17,700,842	0.22%	38,942	1,055,792	8,297,604	0.22%	18,255	333,283	-	0.22%	-	3,391	5,338,712
Dec	61,587,558	0.22%	135,493	1,200,431	262,950,645	0.22%	578,491	89,224,319	155,913,693	0.22%	343,010	36,950,222	3,158,242	0.22%	6,948	937,664	17,700,842	0.22%	38,941	1,094,734	8,297,048	0.22%	18,254	351,537	-	0.22%	-	3,391	5,338,712
Total			1,200,431	506,839	262,950,645		6,941,897	85,753,371	155,913,693		4,116,121	34,892,162	3,158,242		83,378	895,976	17,624,200		465,183	861,487	8,105,806		214,646	242,888	6,975		-	3,391	5,339,563

(AD)	(AE)	(AF)	(AG)	(AH)	(AI)	(AJ)	(AK)	(AL)	(AM)	(AN)	(AO)	(AP)	(AQ)	(AR)	(AS)	(AT)	(AU)	(AV)	
Accumulated Balance																			
Other Project PIS	Project X CWIP	Project X PIS	Brady PIS	Brady CWIP	Allegheny SS PIS	Beaver Valley w/o B3015.2 PIS	Beaver Valley w/o B3015.2 CWIP	Dravosburg-Etasma w/o B3012.2 PIS	Dravosburg-Etasma w/o B3012.2 CWIP	B3012.2 PIS	B3012.2 CWIP	B3015.2 PIS	B3015.2 CWIP	B1999 PIS	Bi-Carson Cheswick CWIP	Bi-Carson Cheswick PIS	Bi-Carson Cheswick Retirements	B2689.1/B2689.2 PIS	Total
1,951,316	-	262,950,645	155,913,693	-	3,158,242	17,667,781	-	7,800,999	-	90,673	-	5,342,663	-	-	10,675,843	-	-	-	6,736,837
35,528,599	-	262,950,645	155,913,693	-	3,158,242	17,464,558	-	7,810,140	-	-	-	5,341,345	-	-	10,675,843	-	-	-	6,736,837
35,655,822	-	262,950,645	155,913,693	-	3,158,242	17,455,806	-	7,777,961	-	-	-	5,340,557	-	-	10,675,843	6,714	-	-	6,736,837
35,368,317	-	262,950,645	155,913,693	-	3,158,242	17,468,729	-	7,837,430	-	-	-	5,338,712	-	-	10,675,843	23,442	-	-	6,736,837
48,964,271	-	262,950,645	155,913,693	-	3,158,242	17,701,244	-	8,285,224	-	-	-	5,338,712	-	-	10,675,843	35,830	-	-	6,736,837
53,197,536	-	262,950,645	155,913,693	-	3,158,242	17,701,244	-	8,287,267	-	-	-	5,338,712	-	-	10,675,843	45,456	-	-	6,736,837
54,003,332	-	262,950,645	155,913,693	-	3,158,242	17,700,842	-	8,294,050	-	-	-	5,338,712	-	-	10,675,843	48,459	-	-	6,736,837
51,477,322	-	262,950,645	155,913,693	-	3,158,242	17,700,842	-	8,295,932	-	-	-	5,338,712	-	-	10,675,843	52,094	-	-	6,736,837
53,905,896	-	262,950,645	155,913,693	-	3,158,242	17,700,842	-	8,293,104	-	-	-	5,338,712	-	-	10,675,843	172,071	-	-	6,736,837
55,116,144	-	262,950,645	155,913,693	-	3,158,242	17,700,842	-	8,286,892	-	-	-	5,338,712	-	-	10,675,843	204,127	-	-	6,736,837
58,892,405	-	262,950,645	155,913,693	-	3,158,242	17,700,842	-	8,297,604	-	-	-	5,338,712	-	-	10,675,843	679,222	-	-	6,736,837
61,587,558	-	262,950,645	155,913,693	-	3,158,242	17,700,663	-	8,297,048	-	-	-	5,338,712	-	-	10,675,843	5,702,416	-	-	6,736,837
45,470,877	-	262,950,645	155,913,693	-	3,158,242	17,624,200	-	8,105,806	-	6,975	-	5,339,563	-	-	10,675,843	537,400	-	-	6,736,837

(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	B1999 PIS	Composite Trans Deprec Rate	Depreciation Expense	Accum Deprec	Cheswick PIS	Composite Trans Deprec Rate	Depreciation Expense	Accum Deprec	B2689.1/B2689.2 PIS	Composite Tra Deprec Rate	Depreciation Expense	Accum Deprec
0.22%	11,754	230,784	10,675,843	0.22%	23,487	2,216,440	-	0.22%	-	-	6,736,837	0.22%	14,821	370,526
0.22%	11,751	242,535	10,675,843	0.22%	23,487	2,241,927	-	0.22%	-	-	6,736,837	0.22%	14,821	385,347
0.22%	11,751	254,286	10,675,843	0.22%	23,487	2,265,414	-	0.22%	-	-	6,736,837	0.22%	14,821	400,168
0.22%	11,749	266,035	10,675,843	0.22%	23,487	2,288,901	-	0.22%	-	-	6,736,837	0.22%	14,821	414,989
0.22%	11,745	277,780	10,675,843	0.22%	23,487	2,312,388	-	0.22%	-	-	6,736,837	0.22%	14,821	429,810
0.22%	11,745	289,526	10,675,843	0.22%	23,487	2,335,874	-	0.22%	-	-	6,736,837	0.22%	14,821	444,631
0.22%	11,745	301,271	10,675,843	0.22%	23,487	2,359,361	-	0.22%	-	-	6,736,837	0.22%	14,821	459,452
0.22%	11,745	313,016	10,675,843	0.22%	23,487	2,382,848	-	0.22%	-	-	6,736,837	0.22%	14,821	474,273
0.22%	11,745	324,761	10,675,843	0.22%	23,487	2,406,335	-	0.22%	-	-	6,736,837	0.22%	14,821	489,094
0.22%	11,745	336,506	10,675,843	0.22%	23,487	2,429,822	-	0.22%	-	-	6,736,837	0.22%	14,821	503,915
0.22%	11,745	348,251	10,675,843	0.22%	23,487	2,453,309	-	0.22%	-	-	6,736,837	0.22%	14,821	518,736
0.22%	11,745	359,997	10,675,843	0.22%	23,487	2,476,796	-	0.22%	-	-	6,736,837	0.22%	14,821	533,557
0.22%	11,745	371,742	10,675,843	0.22%	23,487	2,500,282	-	0.22%	-	-	6,736,837	0.22%	14,821	548,379
	140,958	301,269	10,675,843		281,842	2,359,361					6,736,837		177,852	459,452

7 April Year 3 Reconciliation - TO calculates the true up amount by subtracting the results of Step 6 by Step 3.  
Results of Step 6 \$ 156,702,821  
Results of Step 3 157,708,384  
True up w/o interest 994,537 Note: for 1st year, divide this amt by 12 and multiply by the number of months the rate was in effect  
1st year \$ 82,878 Divide this number by the number of months the rate was in effect  
and place that number in the month that the rate went in effect in the interest calculation below

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

Interest on Amount of Refunds or Surcharges		Interest 35.19a		Interest 35.19a		Refunds Owed	
Month	Yr	1/12 of Step 7	0.6300%	for and 35.19 b	Months	Interest	Refunds Owed
		March Current Yr					
Jun	Year 1	82,878	0.6300%		11.5	6,005	88,883
Jul	Year 1	82,878	0.6300%		10.5	5,482	88,360
Aug	Year 1	82,878	0.6300%		9.5	4,960	87,838
Sep	Year 1	82,878	0.6300%		8.5	4,438	87,316
Oct	Year 1	82,878	0.6300%		7.5	3,916	86,794
Nov	Year 1	82,878	0.6300%		6.5	3,394	86,272
Dec	Year 1	82,878	0.6300%		5.5	2,872	85,750
Jan	Year 2	82,878	0.6300%		4.5	2,350	85,228
Feb	Year 2	82,878	0.6300%		3.5	1,827	84,706
Mar	Year 2	82,878	0.6300%		2.5	1,305	84,183
Apr	Year 2	82,878	0.6300%		1.5	783	83,661
May	Year 2	82,878	0.6300%		0.5	261	83,139
Total		994,537					1,032,130
		Balance		Amort		Balance	
Jun	Year 2	1,032,130	0.6300%	89,574		949,059	
Jul	Year 2	949,059	0.6300%	89,574		865,465	
Aug	Year 2	865,465	0.6300%	89,574		781,344	
Sep	Year 2	781,344	0.6300%	89,574		696,652	
Oct	Year 2	696,652	0.6300%	89,574		611,508	
Nov	Year 2	611,508	0.6300%	89,574		525,787	
Dec	Year 2	525,787	0.6300%	89,574		439,526	
Jan	Year 3	439,526	0.6300%	89,574		352,721	
Feb	Year 3	352,721	0.6300%	89,574		265,370	
Mar	Year 3	265,370	0.6300%	89,574		177,468	
Apr	Year 3	177,468	0.6300%	89,574		89,013	
May	Year 3	89,013	0.6300%	89,574		(0)	
Total with interest				1,074,883			

The difference between the Reconciliation in Step 6 and the forecast in Prior Year with interest 1,074,883  
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-Eirama w/o B3012.2 PIS	Dravosburg-Eirama w/o B3012.2 Retirements	Dravosburg-Eirama w/o B3012.2 CWIP	B3012.2 PIS	B3012.2 Retirements	B3012.2 CWIP	B3015.2 PIS	B3015.2 Retirements	B3015.2 CWIP	B1969 PIS	B1969 Retirements	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-Eirama PIS	Composite Trans Deprec Rate	Depreciation Expense	Accum Deprec	B3012.2 PIS	Composite Trans Deprec Rate	Depreciation Expense	Accum Deprec	B3015.2 PIS
DEC	0	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-
Jan	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-
Feb	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-
Mar	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-
Apr	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-
May	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-
Jun	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-
Jul	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-
Aug	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-
Sep	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-
Oct	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-
Nov	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-
Dec	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-
Total	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

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

12 June Year 3 Results of Step 9 go into effect for the Rate Year 2. Post results of Step 3 on PJM web site.











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

(A)	(B)	(C)	(D)
Account Number	Depreciation Plant Base	Depreciation Rate	Depreciation Expense
Transmission Plant			
352-Major Structures	9,737,059	3.01	293,085
352-Minor Structures	24,326,534	2.53	615,461
353	474,224,613	3.42	16,218,482
354	82,415,477	1.6	1,318,648
355	84,071,644	2.47	2,076,570
356	145,487,610	2.09	3,040,691
357	95,439,284	1.82	1,736,995
358	162,167,528	1.88	3,048,750
359	10,406,531	1.87	194,602
Subtotal	1,088,276,280		28,543,283
General Plant			
390	177,083,014	3.33	5,896,864
391	30,878,354	20	6,175,671
391.1	3,504,255	5	175,213
392	69,569,700	9.1	6,330,843
393	1,433,040	3.33	47,720
394	32,876,359	4	1,315,054
395	1,773,716	5	88,686
396	3,582,341	6.1	218,523
397	74,742,592	6.67	4,985,331
398	152,515	5	7,626
Subtotal	395,595,886		25,241,530

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

A	B	C	D	E
<u>Impacts on Total Income Taxes</u>	<u>Source</u>	<u>Deficient or (Excess) ADIT Amortization</u>	<u>Tax Gross-up Percentage</u>	<u>Impact on Income Tax Allowance</u>
1 TCJA 2017 Excess Deferred Income Taxes To Be Flowed Back To Transmission Customers	Attachment 9.2, Line 7	\$ (1,376,158)	x 140.63%	= \$ (1,935,310)
2 TCJA 2017 Deficient Deferred Income Taxes To Be Recovered From Transmission Customers	Attachment 9.2, Line 9	-	x 140.63%	-
3 [Reserved for future tax rate changes]			x	-
4 Total Adjustments to Tax Expense (without Tax Gross-up)		<u>\$ (1,376,158)</u>		
5 <b>Total Impact on Tax Expense (with Tax Gross-up)</b>				<u>\$ (1,935,310)</u> To Attach. 5

**Notes**

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

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

3 - Tax gross-up calculation for TCJA 2017 amortization for the test period:

Federal Income Tax Rate	21.00%
State Income Tax Rate or Composite	9.99%
Federal Income Tax Deductible for State Purposes	0.00%
T	28.89%
T / (1-T)	40.63%
<b>Tax Gross-up Percentage (1 / (1-T))</b>	<b>140.63%</b>

4 - [Reserved for future tax rate changes]

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

A	B	C	D	E	F	G	H	I
Category of Deficient or (Excess) Accumulated Deferred Income Taxes	Tax Law Change	Amortization Period	Deficient / (Excess) ADIT (Prior to Amortization and without Tax Gross-up)	Cumulative Excess / (Deficient) ADIT (Beginning of the Test Year)	Deficient / (Excess) ADIT (without Tax Gross-up) As of Beginning of Test Year	Amortization of Excess / (Deficient) ADIT during Test Year Debit / (Credit)	Deficient / (Excess) ADIT (without Tax Gross-up) As of End of Test Year	Reference
Note A	Note B	Note C	Note D	Note E	Note F	Note G	Note H	
<b>1 ACCOUNT 254:</b>								
2 Protected Plant-related (Excess) ADIT	TCJA-2017	ARAM	\$ (62,306,926)	\$3,645,525	\$ (58,661,401)	\$1,165,070	(\$57,496,331)	
3 Unprotected Plant-related Deficient / (Excess) ADIT	TCJA-2017	ARAM	874,047	378,782	1,252,829	211,088	1,463,917	
4 Total Plant-related (Excess) ADIT	TCJA-2017	ARAM	\$ (61,432,879)	\$ 4,024,307	\$ (57,408,572)	\$ 1,376,158	\$ (56,032,414)	Col. F to 1-ADIT, Line 12C, Col H to 1-ADIT, Line 12B
5 Unprotected Non-plant-related (Excess) ADIT	TCJA-2017	3 Years	(8,351,935)	8,351,935	0	-	-	Col. F to 1-ADIT, Line 18C, Col H to 1-ADIT, Line 18B
6 [Reserved for future changes]			-	-	-	-	-	
<b>7 Total (Excess) ADIT (Account 254)</b>	TCJA-2017		\$ (69,784,814)	\$ 12,376,242	\$ (57,408,571)	\$ 1,376,158	\$ (56,032,413)	
<b>8 ACCOUNT 182.3:</b>								
9 Unprotected Non-plant-related Deficient ADIT	TCJA-2017	3 Years	\$ 5,724,074	(\$5,724,074)	\$ 0	\$0	\$0	Col. F to 1-ADIT, Line 20C, Col H to 1-ADIT, Line 20B
10 [Reserved for future changes]			-	-	-	-	-	
<b>11 Total (Excess) ADIT (Account 182.3)</b>	TCJA-2017		\$ 5,724,074	\$ (5,724,074)	\$ 0	\$ -	\$ 0	
<b>12 Net Deficient / (Excess) Deferred Taxes</b>			<b>\$ (64,060,740)</b>	<b>\$ 6,652,169</b>	<b>\$ (57,408,571)</b>	<b>\$ 1,376,158</b>	<b>\$ (56,032,413)</b>	
			From Attach. 9.3			To Attachment 9.1		

**Notes**

- A.** Lists the categories of transmission-allocated deficient or (excess) accumulated deferred income taxes (ADIT) due to re-measurements resulting from changes in tax law. "Protected" means that normalization rules apply to the refund of excess deferred income taxes or the recovery of deficient deferred income taxes. For TCJA-2017, normalization rules apply to certain depreciation-related excess deferred taxes and provide that such amounts may not be returned to customers more rapidly or to a greater extent than the Average Rate Assumption Method (ARAM) over the remaining book depreciable lives of the associated property. Unprotected Deficient or (Excess) ADIT is not subject to normalization rules. Amounts in Column D based on the re-measurements on Attachment 9.3 or similar attachments for other changes in tax law. For TCJA-2017, amounts in Column D Lines 2, 3, 5, and 9 agree with amounts in Attachment 9.3 Lines 3-G, 3-H, 15-J, and 15-I, respectively.
- B.** Indicates the tax law change and the date of enactment. "TCJA-2017" refers to the Tax Cuts and Jobs Act (P.L. 115-97) enacted on December 22, 2017. Details of (excess) or deficient ADIT attributable to TCJA-2017 are reflected on Attachment 9.3. The impacts of future changes in federal, state or local income tax rates, if any, will result in additional attachments to support the computation of future deficient or (excess) ADIT amounts impacting customer rates.
- C.** Amortization related to TCJA amounts described as 3 Years is computed ratably. Amortization over the ARAM occurs over the remaining depreciable lives of the associated property.
- D.** Amounts in Column D are the deficient or (excess) ADIT for category of temporary differences as of the applicable remeasurement date, prior to any amortization (i.e., refund or recovery), before tax gross-up to the revenue requirement and reflecting subsequent provision-to-return true-up adjustments, amended returns and audit adjustments. The applicable remeasurement date for TCJA-2017 was December 31, 2017, and amounts were recorded during 2018 to account for differences between the estimates used in 2017 financial reporting and amounts reported on the 2017 federal income tax return filed in 2018. The TCJA amounts are computed on Attachment 9.3.
- E.** Positive amounts are the cumulative refund of excess ADIT prior to the test period (before gross-up to the revenue requirement). Negative amounts are the cumulative recovery of deficient ADIT prior to the test period (before gross-up to the revenue requirement).
- F.** Amounts in Column F are the deficient or (excess) ADIT for category of temporary differences as of the beginning of the test period, adjusted for cumulative refunds or recoveries before such date and before gross-up to the revenue requirement. The impact of these amounts on rate base is reflected on Attachment 1 - ADIT.
- G.** Positive amounts are the annual refund of excess ADIT during the test period (before gross-up to the revenue requirement). These amounts reduce Account 254 and are credited to Account 411.1. Negative amounts are the annual recovery of deficient ADIT during the test period (before gross-up to the revenue requirement). These amounts reduce Account 182.3 and are debited to Account 410.1. The impact of these amounts on the income tax allowance, including tax gross-up, is computed on Attachment 9.1 - Amortization of Deficient or (Excess) ADIT.
- H.** Amounts in Column H are the deficient or (excess) ADIT for category of temporary differences as of the end of the test period, adjusted for cumulative refunds or recoveries before such date and before gross-up to the revenue requirement. The impact of these amounts on rate base is reflected on Attachment 1 - ADIT.

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

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

**Notes**

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

# APPENDIX 2

<b>Formula Rate - Appendix A Estimate</b>	<b>Notes</b>	<b>FERC Form 1 Page # or Instruction</b>	<b>2022</b>
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Shaded cells are input cells

**Allocators**

1	Transmission Wages Expense	p354.21.b	10,903,980
2	Total Wages Expense	p354.28.b	100,829,636
3	Less A&G Wages Expense	p354.27.b	46,609,071
4	Total	(Line 2 - 3)	54,220,565
5	(Line 1 / Line 4)		20.1104%
<b>Plant Allocation Factors</b>			
6	Total Plant In Service	(Note B) Attachment 5	5,342,967,697
7	Total Accumulated Depreciation	(Note A) Attachment 5	1,779,890,489
8	Net Plant	(Line 6 - Line 7)	3,563,077,208
9	Transmission Gross Plant	(Line 21)	1,291,756,961
10	<b>Gross Plant Allocator</b>	(Line 9 / Line 6)	<b>24.1768%</b>
11	Transmission Net Plant	(Line 33)	879,647,427
12	<b>Net Plant Allocator</b>	(Line 11 / Line 8)	<b>24.6879%</b>

**Plant Calculations**

<b>Plant In Service</b>			
13	Transmission Plant In Service	(Note B) Attachment 5	1,102,624,428
14	New Transmission Plant Additions and Retirements only for Annual Estimate	(Note B) Attachment 6	26,973,808
15	<b>Total Transmission Plant In Service</b>	(Line 13 + Line 14)	<b>1,129,598,236</b>
16	General & Intangible	Attachment 5	806,342,061
17	Common Plant (Electric Only)	(Note A) Attachment 5	-
18	Total General & Common	(Line 16 + Line 17)	806,342,061
19	Wage & Salary Allocation Factor	(Line 5)	20.1104%
20	<b>General &amp; Common Plant Allocated to Transmission</b>	(Line 18 * Line 19)	<b>162,158,725</b>
21	<b>TOTAL Transmission-Related Plant In Service</b>	(Line 15 + Line 20)	<b>1,291,756,961</b>
<b>Accumulated Depreciation</b>			
22	Transmission Accumulated Depreciation	(Note B) Attachment 5	321,962,340
23	Accumulated Depreciation for Transmission Plant Additions Only for Estimate	(Note B) Attachment 6	242,964
24	<b>Total Transmission Accumulated Depreciation</b>	(Line 22 + Line 23)	<b>322,205,304</b>
25	Accumulated General Depreciation	Attachment 5	166,371,951
26	Accumulated Intangible Depreciation	Attachment 5	280,681,159
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)	447,053,110
30	Wage & Salary Allocation Factor	(Line 5)	20.1104%
31	<b>General &amp; Common Allocated to Transmission</b>	(Line 29 * Line 30)	<b>89,904,230</b>
32	<b>TOTAL Transmission-Related Accumulated Depreciation</b>	(Line 24 + Line 31)	<b>412,109,534</b>
33	<b>TOTAL Transmission-Related Net Property, Plant &amp; Equipment</b>	(Line 21 - Line 32)	<b>879,647,427</b>

Adjustment To Rate Base			
34	<b>Accumulated Deferred Income Taxes</b>	(Note R)	
35	ADIT net of FASB 106 and 109	Enter Negative	Attachment 1, Col B, Line 9
	<b>Accumulated Deferred Income Taxes Allocated To Transmission</b>		Line 34
			(171,505,917)
			(171,505,917)
	<b>CWIP for Incentive Transmission Projects</b>		
36	CWIP Balance for Current Rate Year	(Note P)	Attachment 6
37	<b>Total CWIP for Incentive Transmission Projects</b>		9,033,623
			9,033,623
38	<b>Plant Held for Future Use</b>	(Note C)	Attachment 5
			-
	<b>Transmission O&amp;M Reserves</b>		
39	<b>Total Balance Transmission Related Account 242 Reserves</b>	Enter Negative	Attachment 5
			(5,481,006)
	<b>Prepayments</b>		
40	Prepayments	(Note A)	Attachment 5
41	<b>Total Prepayments Allocated to Transmission</b>		(Line 40)
			6,392,865
			6,392,865
	<b>Materials and Supplies</b>		
42	Undistributed Stores Exp	(Note A)	Attachment 5
43	Wage & Salary Allocation Factor		(Line 5)
44	Total Transmission Allocated		(Line 42 * Line43)
45	Transmission Materials & Supplies		Attachment 5
46	<b>Total Materials &amp; Supplies Allocated to Transmission</b>		(Line 44 + Line45)
			890,943
			20.1104%
			179,172
			1,858,924
			2,038,096
	<b>Cash Working Capital</b>		
47	Operation & Maintenance Expense		(Line 75)
48	1/8th Rule		x 1/8
49	<b>Total Cash Working Capital Allocated to Transmission</b>		(Line 47 * Line 48)
			40,246,718
			12.5000%
			5,030,840
50	<b>TOTAL Adjustment to Rate Base</b>		(Lines 35 + 37 + 39 + 41 + 46 + 49)
			(154,491,499)
51	<b>Rate Base</b>		(Line 33 + Line 50)
			725,155,928

O&M			
<b>Transmission O&amp;M</b>			
52	Transmission O&M	p321.112.b	12,922,991
53	Less Account 565	p321.96.b	-
54	Plus PJM Schedule 12 Charges billed to DLC and booked to Account 565	(Note N) PJM Data	-
55	Plus Net Transmission Lease Payments	(Note A) p200.4.c	-
56	<b>Transmission O&amp;M</b>	(Lines 52 - 53 + 54 + 55)	<b>12,922,991</b>
<b>Allocated General &amp; Common Expenses</b>			
57	Common Plant O&M	(Note A) p356	-
58	Total A&G	p323.197.b	135,683,101
59	Less PBOP Expense in Acct. 926 in Excess of Allowed Amount	Attachment 5	-
60	Less Property Insurance Account 924	p323.185.b	6,292,226
61	Less Regulatory Commission Expense Account 928	(Note E) p323.189.b	719,033
62	Less General Advertising Expense Account 930.1	p323.191.b	463,623
63	Less EPRI Dues	(Note D) p352-353	64,105
64	<b>General &amp; Common Expenses</b>	(Lines 57 thru 58) - Sum (Lines 59 to 63)	128,144,114
65	Wage & Salary Allocation Factor	(Line 5)	20.1104%
66	<b>General &amp; Common Expenses Allocated to Transmission</b>	(Line 64 * Line 65)	<b>25,770,312</b>
<b>Directly Assigned A&amp;G</b>			
67	Regulatory Commission Exp Account 928	(Note G) Attachment 5	-
68	General Advertising Exp Account 930.1	(Note K) Attachment 5	-
69	Subtotal - Transmission Related	(Line 67 + Line 68)	-
70	Property Insurance Account 924	Line 60	6,292,226
71	General Advertising Exp Account 930.1	(Note F) Attachment 5	-
72	Total	(Line 70 + Line 71)	6,292,226
73	Net Plant Allocation Factor	(Line 12)	24.6879%
74	<b>A&amp;G Directly Assigned to Transmission</b>	(Line 72 * Line 73)	<b>1,553,416</b>
75	<b>Total Transmission O&amp;M</b>	(Lines 56 + 66 + 69 + 74)	<b>40,246,718</b>
Depreciation & Amortization Expense			
<b>Depreciation &amp; Amortization Expense</b>			
76	Transmission Depreciation Expense	Attachment 8, Col. (D)	28,543,283
76a	Amortization of Abandoned Plant Projects	(Note T) Attachment 5	7,595,639
77	New plant Depreciation Expense only for Estimate	(Note B) Attachment 6	771,451
78	<b>Total Transmission Depreciation and Amortization Expense</b>	(Line 76 + Line 76a + Line 77)	<b>36,910,373</b>
79	General Depreciation	Attachment 8, Col. (D)	25,241,530
80	Intangible Amortization	(Note A) p336.1.f	57,171,606
81	Total	(Line 79 + Line 80)	82,413,136
82	Wage & Salary Allocation Factor	(Line 5)	20.1104%
83	<b>General Depreciation Allocated to Transmission</b>	(Line 81 * Line 82)	<b>16,573,623</b>
84	Common Depreciation - Electric Only	(Note A) p336.11.b	-
85	Common Amortization - Electric Only	(Note A) p356 or p336.11d	-
86	Total	(Line 84 + Line 85)	-
87	Wage & Salary Allocation Factor	(Line 5)	20.1104%
88	<b>Common Depreciation - Electric Only Allocated to Transmission</b>	(Line 86 * Line 87)	-
89	<b>Total Transmission Depreciation &amp; Amortization</b>	(Lines 78 + 83 + 88)	<b>53,483,996</b>
Taxes Other than Income			
90	Taxes Other than Income	Attachment 2	1,795,050
91	<b>Total Taxes Other than Income</b>	(Line 90)	<b>1,795,050</b>

**Return / Capitalization Calculations**

<b>Long Term Interest</b>			
92	Long Term Interest	(Note Q) Attachment 5	59,329,170
93	Amortization of Debt Discount and Expense	p117.63.c	477,588
94	Amortization of Loss on Reacquired Debt	p117.64.c	2,014,029
95	Less Amort of Gain on Reacquired on Debt-Credit	p117.65.c	-
96	Less Amort of Premium on Debt-Credit	p117.66.c	-
97	Interest on Debt to Associated Companies	p117.67.c	1,794,314
98	<b>Total Long Term Debt Costs</b>	(Sum lines 92 to 94) - Line 95 - Line 96 + Line 97	63,615,101
99	<b>Preferred Dividends</b>	Enter Positive p118.29.c	-
<b>Common Stock</b>			
100	Proprietary Capital	p112.16.c	1,711,750,352
101	Less Accumulated Other Comprehensive Income Account 219	p112.15.c	1,482,317
102	Less Preferred Stock	(Line 110)	-
103	Less Account 216.1	p112.12.c	-
104	<b>Common Stock</b>	(Line 100 - (Sum Lines 101 to 103))	1,710,268,035
<b>Capitalization</b>			
105	Long Term Debt		
106	Bonds	Attachment 5	1,427,500,000
107	Less Loss on Reacquired Debt	p111.81.c	(13,186,750)
108	Plus Gain on Reacquired Debt	p113.61.c	-
109	<b>Total Long Term Debt</b>	Sum (Lines 105 to Line 108)	1,414,313,250
110	Preferred Stock	p112.3.c	-
111	Common Stock	(Line 104)	1,710,268,035
112	<b>Total Capitalization</b>	(Sum Lines 109 to 111)	3,124,581,285
113	Debt %	(Line 109 / Line 112)	45.264%
114	Preferred %	(Line 110 / Line 112)	0.000%
115	Common %	(Note O) (Line 111 / Line 112)	54.736%
116	Debt Cost	(Line 98 / Line 109)	0.0450
117	Preferred Cost	(Line 99 / Line 110)	-
118	Common Cost	(Note J) 10.9% ROE + .5% RTO Adder	0.1140
119	Weighted Cost of Debt	(Line 113 * Line 116)	0.0204
120	Weighted Cost of Preferred	(Line 114 * Line 117)	-
121	Weighted Cost of Common	(Line 115 * Line 118)	0.0624
122	<b>Total Return ( R )</b>	(Sum Lines 119 to 121)	0.0828
123	<b>Investment Return = Rate Base * Rate of Return</b>	(Line 51 * Line 122)	60,012,816

**Composite Income Taxes**

<b>Income Tax Rates</b>			
124	FIT=Federal Income Tax Rate	(Note I)	21.0000%
125	SIT=State Income Tax Rate or Composite		8.9900%
126	p (percent of federal income tax deductible for state purposes)	Per State Tax Code	0.0000%
127	$T = 1 - \{(1 - SIT) * (1 - FIT)\} / (1 - SIT * FIT * p) =$		28.1021%
128	$T / (1-T)$		39.0861%
<b>ITC Adjustment</b>			
129	Amortized Investment Tax Credit	(Note I) Enter Negative Attachment 1	-
130	1/(1-T)	1 / (1 - Line 127)	139.0861%
131	Net Plant Allocation Factor	(Line 12)	24.6879%
132	<b>ITC Adjustment Allocated to Transmission</b>	(Line 129 * (1 + Line 130) * Line 131)	-
<b>Other Income Tax Adjustments</b>			
132a	Other Income Tax Adjustments	(Note S) Attachment 5	(1,914,045)
133	<b>Income Tax Component = CIT = (T/(1-T)) * Investment Return * (1 - (WCLTD/R)) =</b>	[Line 128 * Line 123 * (1 - (Line 119 / Line 122))]	17,686,063
134	<b>Total Income Taxes</b>	(Line 132 + Line 132a + Line 133)	15,772,018

**REVENUE REQUIREMENT**

<b>Summary</b>			
135	Net Property, Plant & Equipment	(Line 33)	879,647,427
136	Adjustment to Rate Base	(Line 50)	(154,491,499)
137	<b>Rate Base</b>	(Line 51)	<b>725,155,928</b>
138	O&M	(Line 75)	40,246,718
139	Depreciation & Amortization	(Line 89)	53,483,996
140	Taxes Other than Income	(Line 91)	1,795,050
141	Investment Return	(Line 123)	60,012,816
142	Income Taxes	(Line 134)	15,772,018
<b>143</b>	<b>Gross Revenue Requirement</b>	<b>(Sum Lines 138 to 142)</b>	<b>171,310,598</b>
<b>Adjustment to Remove Revenue Requirements Associated with Excluded Transmission Facilities</b>			
144	Transmission Plant In Service	(Line 13)	1,102,624,428
145	Excluded Transmission Facilities	(Note M) Attachment 5	-
146	Included Transmission Facilities	(Line 144 - Line 145)	1,102,624,428
147	Inclusion Ratio	(Line 146 / Line 144)	100.00%
148	Gross Revenue Requirement	(Line 143)	171,310,598
149	<b>Adjusted Gross Revenue Requirement</b>	(Line 147 * Line 148)	<b>171,310,598</b>
150	<b>Revenue Credits</b>	Attachment 3	<b>3,422,703</b>
<b>151</b>	<b>Net Revenue Requirement</b>	<b>(Line 149 - Line 150)</b>	<b>167,887,896</b>
<b>Net Plant Carrying Charge</b>			
152	Gross Revenue Requirement	(Line 143)	171,310,598
153	Net Transmission Plant	(Line 13 - Line 22)	780,662,088
154	Net Plant Carrying Charge	(Line 152 / Line 153)	21.9443%
155	Net Plant Carrying Charge without Depreciation	(Line 152 - Line 76) / Line 153	18.2880%
156	Net Plant Carrying Charge without Depreciation, Return, nor Income Taxes	(Line 152 - Line 76 - Line 123 - Line 134) / Line 153	8.5802%
<b>Net Plant Carrying Charge Calculation per 100 Basis Point increase in ROE</b>			
157	Gross Revenue Requirement Less Return and Taxes	(Line 143 - Line 141 - Line 142)	95,525,764
158	Increased Return and Taxes	Attachment 4	81,305,450
159	Net Revenue Requirement per 100 Basis Point increase in ROE	(Line 157 + Line 158)	176,831,214
160	Net Transmission Plant	(Line 13 - Line 22)	780,662,088
161	Net Plant Carrying Charge per 100 Basis Point increase in ROE	(Line 159 / Line 160)	22.6514%
162	Net Plant Carrying Charge per 100 Basis Point increase in ROE without Depreciation	(Line 159 - Line 76) / Line 160	18.9951%
163	<b>Net Revenue Requirement</b>	(Line 151)	<b>167,887,896</b>
164	True-up amount	Attachment 6	1,074,883
165	Plus any increased ROE calculated on Attachment 7 other than PJM Sch. 12 projects	Attachment 7	2,978,727
166	Facility Credits under Section 30.9 of the PJM OATT	Attachment 5	-
167	<b>Net Zonal Revenue Requirement</b>	Sum (Lines 163 to 166)	<b>171,941,505</b>
<b>Network Zonal Service Rate</b>			
168	1 CP Peak	(Note L) Attachment 5	2,715.00
169	Rate (\$/MW-Year)	(Line 167 / Line 168)	63,330.20
<b>170</b>	<b>Network Service Rate (\$/MW/Year)</b>	<b>(Line 169)</b>	<b>63,330.20</b>

**Notes**

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

**END**

A	B End of Year Total	C Beg of Year Total	D Average	E Gas, Prod Or Other Related	F Only Transmission Related	G Plant Related	H Labor Related	I
Line #								
1	ADIT-190 (enter negative) - line 43	(38,108,438)	(45,617,681)	(38,108,438)	(10,637,190)	-	(27,471,248)	
2	ADIT- 202 -- line 49	692,466,845	683,580,543	692,466,845	527,079,164	165,387,681		
3	ADIT- 283 -- line 62	67,310,020	73,366,590	67,310,020	10,072,538	-	53,988,293	
4	Subtotal -- Sum (line 1 + line 2 + line 3)	721,668,427	711,329,442	721,668,427	526,514,512	165,387,681	3,249,189	26,517,045
5	Wages & Salary Allocator -- Appendix A line 5						24,1768%	20,1104%
6	Gross Plant Allocator -- Appendix A line 10							
7	Transmission Allocator				100.00%			
8	All other			0.00%				
9	ADIT	171,605,917				785,549	5,332,687	Enter Column B as a negative on Appendix A, line 34. (Column B = Sum of Columns F through H)
				line 8 * line 4	line 7 * line 4	line 6 * line 4	line 5 * line 4	

3,249,189 <from Acct 283 below

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

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

A	B End of Year Total	C Beg of Year Total	D End of Year for Est. Average for Final Total	E Gas, Prod Or Other Related	F Only Transmission Related	G Plant Related	H Labor Related	I Justification
NOTE: (Schedule Page 110 - 111 Line No. 82)								
<b>ADIT-190</b>								
10	Other regulatory assets/liabilities - Transmission plant	(22,265,267)	(37,152,849)	(22,265,267)	(22,265,267)			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	(11,222,876)	(15,019,756)	(11,222,876)	(11,222,876)			Gross-up for income tax due on transmission-related tax-related net regulatory assets/liabilities other than tax law change remeasurements (Line 10) excess ADIT. Formerly referred to as FAS 109 Tax Gross-Up. Recorded in Account 254. Removed from rate base as a FASB 109 item below.
12	Excess ADIT regulatory liability - Transmission plant (from Attachment 9.2, Line 4, Columns F and H)	56,032,413	57,408,568	56,032,413	56,032,413			Remeasurement of deferred tax liabilities in account 282 for income tax rate changes on transmission plant-related book/tax differences (prior to gross-up) with an offset to regulatory liability account 254. Specific allocation of excess ADIT between transmission and distribution determined by underlying functional records. General plant excess ADIT allocated to transmission using the wage and salary allocator. Transmission excess ADIT agreed to Attachment 9.2. Removed from rate base as a FASB 109 item below.
13	Tax gross-up on excess ADIT regulatory liability - Transmission plant	22,660,882	23,249,928	22,660,882	22,660,882			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	(94,529,883)	(144,422,273)	(94,529,883)	(94,529,883)			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	(42,911,401)	(58,680,720)	(42,911,401)	(42,911,401)			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	161,154,949	168,485,019	161,154,949	161,154,949			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	65,479,432	68,457,739	65,479,432	65,479,432			Gross-up for income tax due on distribution/other-related excess ADIT (Line 16). Formerly referred to as FAS 109 Tax Gross-Up. Recorded in Account 254. Removed from rate base as a FASB 109 item below.
18	Excess ADIT regulatory liability -- Transmission non-property-related (from Attachment 9.2, Line 5, Columns F and H)	-	-	-	-			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, Line 9, Columns F and 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	581,650	699,664	581,650			581,650	Vacation pay earned and expensed for books, tax deduction when paid - employees in all functions
23	Reserve for Healthcare	607,259	462,274	607,259			607,259	Self insurance reserve expanded for books, tax deduction when paid - employees in all functions
24	Reserve for Compensated Absences	1,637,114	1,758,986	1,637,114			1,637,114	Vacation pay accrued and expensed for books, tax deduction when paid - employees in all functions
25	Accrued Pensions	19,372,188	17,573,238	19,372,188			19,372,188	Book accrual for pension contributions
26	Other Post-Employment Benefits Costs - OPEB	5,256,028	7,683,422	5,256,028			5,256,028	FAS postretirement benefit liability. Formerly referred to as FAS 106.

27	Reserve for Warwick Mine Liability	2,408,120	3,087,160	2,408,120	2,408,120				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	384,762	493,247	384,762	384,762				Book reserve related to environmental remediation for generation assets, tax deductible when paid
29	Bad Debt Reserve Amortization	3,171,043	6,062,898	3,171,043	3,171,043				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	640,689	355,987	640,689	640,689				Book sales & use tax estimate accrued and expensed, tax deduction when paid - relates to all functions
31	Provision for injuries and damages	808,550	1,009,870	808,550			808,550		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	221,396	2,087,454	221,396				221,396	Legal reserve expensed for books, tax deduction when paid - relates to all functions
34	Accrued Misc Reserves	4,243,091	5,199,719	4,243,091				4,243,091	Accrued miscellaneous items included in account 190.
35	Derivative Instruments	-	-	-	-				Unrecognized loss for derivative contracts. Loss recognized for tax when realized.
36	Deferred Credits	332,171	374,481	332,171	332,171				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	(922,721)	(681,201)	(922,721)	(922,721)				Includes tax related to transmission revenue to be refunded through future rates.
38	Operating Lease Right of Use (ROU)	4,623,126	6,063,124	4,623,126	4,623,126				Lease obligation recognized under ASC 842, not recognized for tax purposes until use of the leased property occurs.
39	Payroll Tax Deferral	-	1,071,779	-	-				Deferred payment of employer payroll tax expenses permitted by COVID legislation, tax deductible when paid.
40	Subtotal - p234 (Sum line 10 through line 39)	177,762,715	115,626,759	177,762,715	99,830,287	45,205,152	-	32,727,276	
41	Less FASB 109 Above if not separately removed	134,398,249	62,325,656	134,398,249	89,193,097	45,205,152	-	-	Includes amounts on Lines 10 – 21.
42	Less FASB 106 Above if not separately removed	5,256,028	7,683,422					5,256,028	Includes amount on Line 26.
43	Total = Line 40 - (Line 42 + Line 41)	38,108,438	45,617,681	38,108,438	10,637,190	-	-	27,471,248	

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
<b>ADIT- 282</b>								
44	Accelerated Depreciation - Transmission	165,387,681	161,797,853	165,387,681		165,387,681		Differences between book and tax basis in transmission plant, including capitalization differences and differences between methods and lives used for accelerated tax depreciation and depreciation used for ratemaking purposes. Specific allocation between transmission and distribution determined by underlying functional records. General plant allocated between transmission and distribution using the wage and salary allocator. Remeasurement due to tax law changes (net of subsequent amortization) is reflected on Line 12.
45	Accelerated Depreciation - Distribution/Other	527,079,164	521,782,690	527,079,164	527,079,164			Differences between book and tax basis in distribution/other plant, including capitalization differences and differences between methods and lives used for accelerated tax depreciation and depreciation used for ratemaking purposes. Specific allocation between transmission and distribution determined by underlying functional records. General plant allocated between transmission and distribution using the wage and salary allocator. Remeasurement due to tax law changes (net of subsequent amortization) is reflected on Line 16.
46	Subtotal - p275	692,466,845	683,580,543	692,466,845	527,079,164	165,387,681	-	-
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)	692,466,845	683,580,543	692,466,845	527,079,164	165,387,681	-	-

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
<b>ADIT-283</b>								
50	Amortization Loss on Reacquisition	3,249,189	4,252,135	3,249,189			3,249,189	The cost of bond redemption is deductible currently for tax purposes and is amortized over the life of the new bond issue for book purposes - relates to all functions.
51	Partnership Investments	1,022,201	1,086,912	1,022,201	1,022,201			Difference in book versus tax basis in partnership investments.
52	Regulatory Assets	4,427,212	7,759,456	4,427,212	4,427,212			Asset due to rate regulated capitalization of incurred costs that would otherwise be charge to expense.
53	Pension Regulatory Asset	52,351,178	52,445,967	52,351,178			52,351,178	Regulatory asset associated with adoption of FAS 158.
54	Compensated Absences	1,637,115	1,758,986	1,637,115			1,637,115	Current year vacation pay accrual
55	Other	-	-	-	-			IRS Cycle Adjustments and Reserve for Obsolescence.
56	Operating Lease Right of Use (ROU)	4,623,125	6,063,124	4,623,125	4,623,125			Asset recognized under ASC 842, not recognized for tax purposes.
57		-	-	-	-			
58		-	-	-	-			
59	Subtotal - p277 (Form 1-F filer: see note 6, below)	67,310,020	73,366,580	67,310,020	10,072,538	-	3,249,189	53,988,293
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)	67,310,020	73,366,580	67,310,020	10,072,538	-	3,249,189	53,988,293

<b>ADITC-255</b>		
	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** **Allocated**  
**Page 263** **Allocator** **Amount**  
**Col (i)**

**Plant Related**

**Gross Plant Allocator**

1 PA Capital Stock Tax	line 15	-		
2 Real Estate	line 33	652,478		
3 PA PURTA	line 13	929,193		
<b>4 Total Plant Related -- Sum of line 1 through line 3</b>		<b>1,581,671</b>	<b>24.1768%</b>	<b>\$ 382,397</b>

**Wages & Salary Allocator**

5 Federal Unemployment	line 4	35,634		
6 FICA	line 5	6,546,801		
7 PA Unemployment	line 18	172,087		
8 City of Pittsburgh	line 34	269,962		
<b>9 Total Labor Related-- Sum of line 5 through line 8</b>		<b>7,024,484</b>	<b>20.1104%</b>	<b>\$ 1,412,653</b>

**Other Excluded**

**All other**

10 Highway Use	line 6	-		
11 Excise Tax on Coal	line 7	-		
12 PA Gross receipts Tax	line 14	59,552,078		
13 PA Corporate Loans	line 16	-		
14 PA Insurance Premiums	line 17	-		
15 PA Fuel Use	line 19	-		
16 PA Motor Carriers	line 20	-		
17 PA Other	line 21	477,219		
18 WV Franchise	line 26	-		
19 WV Income	line 27	-		
20 Gross Receipts	line 32	-		
<b>21 Total Excluded</b>		<b>60,029,297</b>	<b>0.00%</b>	
<b>22 Total (line 4 + line 9 + line 21)</b>		<b>68,635,452</b>		<b>\$ 1,795,050</b>
<b>23 Total 'Other' Taxes included on p.114.14c</b>		<b>68,635,452</b>		
Difference (line 23-line 22) Note E		-		

Criteria for Allocation:

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

**Account 454 - Rent from Electric Property**

1 Rent from FERC Form No. 1 - Note 8		9,879,802
2 Rent from Electric Property - Transmission Related (Notes 3 & 8)		291,946
3		
4 Customer Choice - EGS Transmission	See Note 5	80,761,425
5 Other Electric Revenues	See Note 6	(2,959,303)
6 SECA Credits - Other EGS	See Note 7	-
7 Schedule 1A		736,693
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)		2,216,048
9 PTP Serv revs for which the load is not included in the divisor received by TO		-
10 PJM Transitional Revenue Neutrality (Note 1)		-
11 PJM Transitional Market Expansion (Note 1)		-
12 Professional Services (Note 3)		-
13 Revenues from Directly Assigned Transmission Facility Charges (Note 2)		288,000
14 Rent or Attachment Fees associated with Transmission Facilities (Note 3)		-
15 Gross Revenue Credits	Sum Lines 7 to 14 + line 2	3,532,687
16 Less line 23	- line 23	(109,984)
17 Total Revenue Credits	line 15 + line 16	3,422,703
18 Revenues associated with lines 19 thru 23 are to be included in lines 1-14 and total of those revenues entered here		291,946
19 Income Taxes associated with revenues in line 18		82,043
20 One half margin (line 18 - line 19)/2		104,952
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.		77,010
22 Line 20 plus line 21		181,962
23 Line 18 less line 22		109,984

- 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
<b>Account 454</b>		
Joint pole attachments - telephone	-	8,630,573
Joint pole attachments - cable	-	-
Joint tower attachments - transmission	291,946	-
Underground rentals	-	-
Microwave tower wireless rentals	-	-
Other rentals	-	-
Corporate headquarters sublease	-	-
Misc non-transmission services	-	-
Customer Commitment Services (Account 454.02 & 454.03)	-	1,249,229
<b>Total</b>	<b>291,946</b>	<b>9,879,802</b>
<b>Account 456</b>		
Customer Choice - EGS transmission	-	80,761,425
Other electric revenues	-	(2,959,303)
SECA credits	-	-
Transmission Revenue - AES/APS (Accounts 456.1 & 456.11)	-	-
Transmission Revenue - Piney Fork	288,000	-
Transmission Revenue - Firm (Account 456.32)	2,216,048	-
Transmission Revenue - Non-Firm	-	-
xxxx		
<b>Total</b>	<b>2,504,048</b>	<b>77,802,122</b>

A	100 Basis Point increase in ROE and Income Taxes	Line 12 + Line 23	81,305,450
B	100 Basis Point increase in ROE		1.00%

**Return Calculation**

1	Rate Base	Appendix A, Line 51	725,155,928
2	Debt % (Line 109 / Line 112)	Appendix A, Line 113	45.3%
3	Preferred % (Line 110 / Line 112)	Appendix A, Line 114	0.0%
4	Common % (Line 111 / Line 112)	Appendix A, Line 115	54.7%
5	Debt Cost (Line 98 / Line 109)	Appendix A, Line 116	4.50%
6	Preferred Cost (Line 99 / Line 110)	Appendix A, Line 117	0.00%
7	Common Cost <span style="color: blue;">Appendix A % plus 100 Basis Pts</span>	Appendix A, Line 118 + 1%	12.40%
8	Weighted Cost of Debt (Line 113 * Line 116)	Appendix A, Line 119	0.0204
9	Weighted Cost of Preferred (Line 114 * Line 117)	Appendix A, Line 120	-
10	Weighted Cost of Common (Line 115 * Line 118)	Line 4 * Line 7	0.0679
11		Sum Lines 8 to 10	<b>0.0882</b>
12		<b>(Line 51 * Line 122)</b>	<b>63,982,023</b>

**Composite Income Taxes**

13	FIT=Federal Income Tax Rate	Appendix A, Line 124	21.00%
14	SIT=State Income Tax Rate or Composite	Appendix A, Line 125	8.99%
15	p (percent of federal income tax deductible for state purposes)	Appendix A, Line 126	0.00%
16	$T = 1 - \{[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)\} =$	Appendix A, Line 127	28.10%
17	$T / (1-T)$	Appendix A, Line 128	39.09%
<b>ITC Adjustment</b>			
18	Amortized Investment Tax Credit; enter negative Attachment 1	Appendix A, Line 129	-
19	$1/(1-T)$	Appendix A, Line 130	139.09%
20	Net Plant Allocation Factor (Line 12)	Appendix A, Line 131	24.6879%
21	<b>ITC Adjustment Allocated to Transmission</b> (Line 129 * (1 + Line 130) * Line 131)	Appendix A, Line 132	-
<b>Other Income Tax Adjustments</b>			
21a	Other Income Tax Adjustments Appendix A, (Note S)	Appendix A, Line 132a	<b>(1,914,045)</b>
22	<b>Income Tax Component = CIT=(T/1-T) * Investment Return * (1-(WCLTD/R)) =</b>	Line 17*Line 12*(1-(Line 8/Line 11))	<b>19,237,472</b>
23	<b>Total Income Taxes</b>	<b>(Line 132 + Line 132a + Line 133)</b>	<b>17,323,427</b>

Plant in Service Worksheet		Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions			Details	
				Balance For True up	Balance for Estimate	
	<b>Calculation of Transmission Plant In Service</b>	Source				
	December	p206.58.b	For 2021	1,040,232,373		
	January	Company Records	For 2022	1,041,879,612		
	February	Company Records	For 2022	1,075,457,009		
	March	Company Records	For 2022	1,075,522,399		
	April	Company Records	For 2022	1,075,335,441		
	May	Company Records	For 2022	1,089,611,703		
	June	Company Records	For 2022	1,093,847,012		
	July	Company Records	For 2022	1,094,659,188		
	August	Company Records	For 2022	1,092,134,431		
	September	Company Records	For 2022	1,094,560,807		
	October	Company Records	For 2022	1,096,066,970		
	November	Company Records	For 2022	1,099,930,006		
	December	p207.58.g	For 2022	1,102,624,428	1,102,624,428	
13	<b>Transmission Plant In Service</b>			1,082,450,875		1,102,624,428
	<b>Calculation of Distribution Plant In Service</b>	Source				
	December	p206.75.b	For 2021	3,262,545,565		
	January	Company Records	For 2022	3,274,481,613		
	February	Company Records	For 2022	3,289,210,340		
	March	Company Records	For 2022	3,295,335,200		
	April	Company Records	For 2022	3,311,041,715		
	May	Company Records	For 2022	3,325,439,737		
	June	Company Records	For 2022	3,343,514,214		
	July	Company Records	For 2022	3,357,071,448		
	August	Company Records	For 2022	3,365,629,351		
	September	Company Records	For 2022	3,383,219,944		
	October	Company Records	For 2022	3,400,525,274		
	November	Company Records	For 2022	3,413,855,057		
	December	p207.75.g	For 2022	3,434,001,208	3,434,001,208	
	<b>Distribution Plant In Service</b>			3,342,759,282		3,434,001,208
	<b>Calculation of Intangible Plant In Service</b>	Source				
	December	p204.5.b	For 2021	409,815,888		
	December	p205.5.g	For 2022	404,105,291	404,105,291	
16	<b>Intangible Plant In Service</b>			406,960,590		404,105,291
	<b>Calculation of General Plant In Service</b>	Source				
	December	p206.99.b	For 2021	393,761,918		
	December	p207.99.g	For 2022	402,236,770	402,236,770	
16	<b>General Plant In Service</b>			397,999,344		402,236,770
	<b>Calculation of Production Plant In Service</b>	Source				
	December	p204.46b	For 2021	-		
	January	Company Records	For 2022	-		
	February	Company Records	For 2022	-		
	March	Company Records	For 2022	-		
	April	Company Records	For 2022	-		
	May	Company Records	For 2022	-		
	June	Company Records	For 2022	-		
	July	Company Records	For 2022	-		
	August	Company Records	For 2022	-		
	September	Company Records	For 2022	-		
	October	Company Records	For 2022	-		
	November	Company Records	For 2022	-		
	December	p205.46.g	For 2022	-	-	
	<b>Production Plant In Service</b>			-		-
	<b>Calculation of Common Plant In Service</b>	Source				
	December (Electric Portion)	p356	For 2021	-		
	December (Electric Portion)	p356	For 2022	-	-	
17	<b>Common Plant In Service</b>			-		-
6	<b>Total Plant In Service</b>	Sum of averages above		5,230,170,091		5,342,967,697

Accumulated Depreciation Worksheet

Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions		Balance For True up		Balance for Estimate	Details
<b>Calculation of Transmission Accumulated Depreciation</b>					
December	Source				
December	Prior year p219	For 2021	303,891,135		
January	Company Records	For 2022	307,120,493		
February	Company Records	For 2022	308,291,560		
March	Company Records	For 2022	310,391,211		
April	Company Records	For 2022	311,112,521		
May	Company Records	For 2022	312,171,443		
June	Company Records	For 2022	313,199,634		
July	Company Records	For 2022	315,034,828		
August	Company Records	For 2022	316,269,326		
September	Company Records	For 2022	317,557,639		
October	Company Records	For 2022	319,362,733		
November	Company Records	For 2022	320,543,104		
December	p219.25	For 2022	321,962,340	321,962,340	
22	<b>Transmission Accumulated Depreciation</b>		313,608,305	321,962,340	
<b>Calculation of Distribution Accumulated Depreciation</b>					
December	Source				
December	Prior year p219.26	For 2021	949,672,944		
January	Company Records	For 2022	954,073,253		
February	Company Records	For 2022	960,199,090		
March	Company Records	For 2022	964,592,598		
April	Company Records	For 2022	970,503,609		
May	Company Records	For 2022	977,192,108		
June	Company Records	For 2022	983,723,389		
July	Company Records	For 2022	988,438,912		
August	Company Records	For 2022	993,264,308		
September	Company Records	For 2022	997,808,967		
October	Company Records	For 2022	1,002,596,004		
November	Company Records	For 2022	1,007,212,537		
December	p219.26	For 2022	1,010,875,039	1,010,875,039	
	<b>Distribution Accumulated Depreciation</b>		981,550,212	1,010,875,039	
<b>Calculation of Intangible Accumulated Depreciation</b>					
December	Source				
December	Prior year p200.21.c	For 2021	246,084,021		
December	p200.21c	For 2022	280,681,159	280,681,159	
26	<b>Accumulated Intangible Depreciation</b>		263,382,590	280,681,159	
<b>Calculation of General Accumulated Depreciation</b>					
December	Source				
December	Prior year p219	For 2021	160,768,700		
December	p219.28	For 2022	166,371,951	166,371,951	
25	<b>Accumulated General Depreciation</b>		163,570,326	166,371,951	
<b>Calculation of Production Accumulated Depreciation</b>					
December	Source				
December	Prior year p219	For 2021	-		
January	Company Records	For 2022	-		
February	Company Records	For 2022	-		
March	Company Records	For 2022	-		
April	Company Records	For 2022	-		
May	Company Records	For 2022	-		
June	Company Records	For 2022	-		
July	Company Records	For 2022	-		
August	Company Records	For 2022	-		
September	Company Records	For 2022	-		
October	Company Records	For 2022	-		
November	Company Records	For 2022	-		
December	p219.20 thru 219.24	For 2022	-	-	
	<b>Production Accumulated Depreciation</b>		-	-	
<b>Calculation of Common Accumulated Depreciation</b>					
December (Electric Portion)	Source				
December (Electric Portion)	p356	For 2021	-		
December (Electric Portion)	p356	For 2022	-	-	
28	<b>Common Plant Accumulated Depreciation (Electric Only)</b>		-	-	
7	<b>Total Accumulated Depreciation</b>	Sum of averages above	1,722,111,433	1,779,890,489	

**Electric / Non-electric Cost Support**

Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions				Form 1 Amount	Electric Portion	Non-electric Portion	Details
<b>Plant Allocation Factors</b>							
26	Accumulated Intangible Depreciation		p200.21.c	280,681,159	280,681,159		
27	Accumulated Common Amortization - Electric		p356	-	-		
28	Common Plant Accumulated Depreciation (Electric Only)		p356	-	-		
<b>Plant In Service</b>							
17	Common Plant (Electric Only)		p356	-	-		
<b>Materials and Supplies</b>							
42	Undistributed Stores Exp		p227.6c & 15.c	951,433	951,433		
<b>Allocated General &amp; Common Expenses</b>							
55	Plus Net Transmission Lease Payments		p200.4.c	-	-		
57	Common Plant O&M		p356	-	-		
<b>Depreciation Expense</b>							
80	Intangible Amortization		p336.1d&e	57,171,606	57,171,606		
84	Common Depreciation - Electric Only		p336.11.b	-	-		
85	Common Amortization - Electric Only		p356 or p336.11d	-	-		

**Transmission / Non-transmission Cost Support**

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

**CWIP & Expensed Lease Worksheet**

Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions				Form 1 Amount	CWIP In Form 1 Amount	Expensed Lease in Form 1 Amount	Details
<b>Plant Allocation Factors</b>							
6	Total Plant In Service		p207.104.g	5,342,967,697			
<b>Plant In Service</b>							
13	Transmission Plant In Service		p207.58.g	1,102,624,428			
17	Common Plant (Electric Only)		p356	-			
<b>Accumulated Depreciation</b>							
22	Transmission Accumulated Depreciation		p219.25.c	321,962,340			

**PBOPs Cost Support**

Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions				Form 1 Amount	PBOBs	All other	Details
<b>Allocated General &amp; Common Expenses</b>							
	Account 926 (Prior Year)			13,809,980	1,932,857	11,877,123	Prior Year
	Account 926 (Current Year)		p323.187.b	18,274,121	1,888,149	16,385,972	Current Year
	Change in PBOP Expense			4,464,141	(44,708)	4,508,849	
Calculation of allowed increase in PBOP expense recorded in Acct. 926 (increase not to cause more than \$.05/kW/Mo in zonal rate):							
1	Allowed Change in Rate (\$/kW/mo)		0.05				
2	Divide zonal rate at Appendix A, line 168 by 1000 and by 12 =		5				
3	Multiply Transmission Net Revenue Requirement (Appendix A, line 165) by ratio of line 1 over line 2		1,629,000				
4	Divide line 3 by the wage & salary allocator (Appendix A, line 5)		8,100,281				
5	Subtract line 4 from the Change in PBOP expense shown above		(8,144,989)				This is the increase in PBOP expense permitted in the current year.
6	Enter the result at line 5 on Appendix A, line 62 ONLY if it is positive; otherwise enter zero						
59	Less PBOP Expense in Acct. 926 in Excess of Allowed Amount		-				

**EPRI Dues Cost Support**

Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions				Form 1 Amount	EPRI Dues	Details
<b>Allocated General &amp; Common Expenses</b>						
63	Less EPRI Dues		p352-353	64,105	64,105	

**Regulatory Expense Related to Transmission Cost Support**

Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions		Form 1 Amount	Transmission Related	Non-transmission Related	Details
67	Directly Assigned A&G Regulatory Commission Exp Account 928 p323.189.b	719,033	-	719,033	FERC Annual Assessment

**Safety Related Advertising Cost Support**

Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions		Form 1 Amount	Safety Related	Non-safety Related	Details
68	Directly Assigned A&G General Advertising Exp Account 930.1 p323.191.b	463,623	-	463,623	None

**MultiState Workpaper**

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

**Education and Out Reach Cost Support**

Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions		Form 1 Amount	Education & Outreach	Other	Details
68	Directly Assigned A&G General Advertising Exp Account 930.1 p323.191.b	463,623	-	463,623	None

**Excluded Plant Cost Support**

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

Add more lines if necessary

Transmission Related Account 242 Reserves

Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions		Beg of year	End of Year	End of Year for Est. Average for Final	Allocation	Trans Rltd	Details
<b>39</b>	<b>Transmission Related Account 242 Reserves (exclude current year environmental site related reserves)</b>	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	957,708	545,214	545,214			
	Accrued Payroll	2,074,759	2,427,161	2,427,161			
	Accrued Vacations	-	-	-			
	Accrued Compensated Absences	8,509,767	8,768,974	8,768,974			
	Accrued Legal Settlements	7,225,000	875,000	875,000			
	Incentive Compensation Accrual	-	-	-			
	Employee Benefits	16,092,048	14,638,217	14,638,217			
		34,859,282	27,254,566	27,254,566	20.11%	5,481,006	
	Plant Related						
	Property Insurance	-	-	-	24.69%	-	
	Other						
	Affordable Housing Recapture	-	-	-			
	Regulatory Commitment	-	-	-			
	Counterparty Collateral	11,931,795	20,056,918	20,056,918			
	Other	510,000	530,000	530,000			
		12,441,795	20,586,918	20,586,918	0.00%	-	
	Total Transmission Related Reserves	47,301,077	47,841,484	47,841,484		5,481,006	

Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions		Beg of year	End of Year	End of Year for Est. Average for Final	Allocation	Trans Rltd	Details
<b>40</b>	<b>Prepayments</b>					To Line 45	
	Labor Related						
	Prepaid Federal Highway Use Tax	-	-	-	20.110%	-	
	Prepaid Information Technology Hardware/Software Maint	13,100,778	20,674,532	20,674,532	20.110%	4,157,734	
	Workman's Compensation	-	-	-	20.110%	-	
	Director's & Officer's Liability	-	-	-	20.110%	-	
	Excess General Liability	-	-	-	20.110%	-	
	Misc	1,911,713	5,572,356	5,572,356	20.110%	1,120,624	
	Other						
	PA PUC Assessments	1,589,732	1,512,114	1,512,114	0.000%	-	
	Plant Related						
	Property insurance	4,234,417	4,514,394	4,514,394	24.688%	1,114,507	
		20,836,640	32,273,396	32,273,396		6,392,865	



**Exec Summary**

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

**Reconciliation details**

1	April	Year 2	TO populate the formula with Year 1 data from FERC Form 1. \$ - Rev Req based on Year 1 data Must run Appendix A to get this number (without any cap adds in line 21) of Appendix A
2	April	Year 2	TO estimate all transmission Cap Adds, Retirements, CWIP and associated depreciation for Year 2 based on Months expected to be in service and monthly CWIP balances in Year 2.

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

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

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

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



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

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

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

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

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

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

	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)	(O)	(P)	(Q)	(R)	(S)	(T)	(U)	(V)	(W)	(X)	(Y)	(Z)	(AA)	(AB)	(AC)	
	Other Project PIS	Other Retirements	Project X CWIP	Project X PIS	Project X Retirements	Brady PIS	Brady Retirements	Brady CWIP	Allegheny S5 PIS	Allegheny S5 Retirements	Beaver Valley w/o B3015.2 PIS	Beaver Valley w/o B3015.2 Retirements	Beaver Valley w/o B3015.2 CWIP	Dravosburg-Eirama w/o B3012.2 PIS	Dravosburg-Eirama w/o B3012.2 Retirements	Dravosburg-Eirama w/o B3012.2 CWIP	B3012.2 PIS	B3012.2 Retirements	B3012.2 CWIP	B3015.2 PIS	B3015.2 Retirements	B3015.2 CWIP	B1969 PIS	B1969 Retirements	BI-Carson Cheswick CWIP	BI-Carson Cheswick PIS	BI-Carson Cheswick Retirements	B2689.1/B2689.2 PIS	B2689.1/B2689.2 Retirements	
Dec	2,040,143	(88,826)	-	-	-	-	-	-	-	-	(213,223)	-	-	1,141	-	-	(90,673)	-	-	(1,318)	-	-	-	-	-	-	-	-	-	-
Jan	33,743,640	(166,357)	-	-	-	-	-	-	-	-	5,802	-	-	(5,688)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Feb	390,339	(263,116)	-	-	-	-	-	-	-	-	(4,554)	-	-	(26,491)	-	-	-	-	-	-	(788)	-	-	-	-	-	-	-	-	-
Mar	220,917	(508,422)	-	-	-	-	-	-	-	-	12,923	-	-	59,469	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Apr	13,768,928	(192,975)	-	-	-	-	-	-	-	-	232,515	-	-	447,794	-	-	-	-	-	-	(1,845)	-	-	-	-	-	-	-	-	-
May	4,247,786	(14,520)	-	-	-	-	-	-	-	-	-	-	-	2,044	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Jun	805,008	(213)	-	-	-	-	-	-	-	-	(402)	-	-	6,783	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Jul	(2,471,640)	(54,397)	-	-	-	-	-	-	-	-	-	-	-	1,292	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Aug	2,873,784	(445,210)	-	-	-	-	-	-	-	-	-	-	-	(2,198)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sep	1,395,070	(182,822)	-	-	-	-	-	-	-	-	-	-	-	(6,212)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Oct	4,014,507	(240,246)	-	-	-	-	-	-	-	-	-	-	-	10,711	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Nov	2,847,492	(152,339)	-	-	-	-	-	-	-	-	(179)	-	-	(555)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dec	2,847,492	(152,339)	-	-	-	-	-	-	-	-	(179)	-	-	(555)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total	63,896,971	(2,309,413)	-	-	-	-	-	-	-	-	32,882	-	-	488,049	-	-	(90,673)	-	-	-	(3,951)	-	-	-	-	-	-	-	-	-

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 515,982,679  
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 64,323,278

13 month avg of current year changes to CWIP = Col AE + Col AH + Col AK + Col AM + Col AO + Col AQ + Col AS 537,400

	(AW) = AD	(AX)	(AY) = AW * AX	(AZ)	(BA) = AF	(BB)	(BC) = BA * BB	(BD)	(BE) = AG	(BF)	(BG) = BE * BF	(BH)	(BI) = AI	(BJ)	(BK) = BI * BJ	(BL)	(BM) = AJ	(BN)	(BO) = BM * BN	(BP)	(BQ) = AL	(BR)	(BS) = BQ * BR	(BT)	(BU) = AN	(BV)	(BW) = BU * BV	(BX)	(BY) = AP
	Total Other Project PIS	Composite Trans Deprec Rate	Depreciation Expense	Accum Deprec	Total Project X PIS	Composite Trans Deprec Rate	Depreciation Expense	Accum Deprec	Total Brady PIS	Composite Trans Deprec Rate	Depreciation Expense	Accum Deprec	Allegheny S5 PIS	Composite Trans Deprec Rate	Depreciation Expense	Accum Deprec	Beaver Valley w/o B3015.2 PIS	Composite Trans Deprec Rate	Depreciation Expense	Accum Deprec	Dravosburg-Eirama w/o B3012.2 PIS	Composite Trans Deprec Rate	Depreciation Expense	Accum Deprec	B3012.2 PIS	Composite Trans Deprec Rate	Depreciation Expense	Accum Deprec	B3015.2 PIS
DEC	0	0.22%	-	-	262,950,645	0.22%	578,491	82,282,422	155,913,693	0.22%	343,010	33,534,101	3,158,242	6,948	894,287	17,687,781	0.22%	38,869	629,551	7,808,999	0.22%	17,180	136,891	90,673	0.22%	199	3,391	5,342,663	
Jan	1,951,316	0.22%	4,293	4,293	262,950,645	0.22%	578,491	82,860,914	155,913,693	0.22%	343,010	33,177,111	3,158,242	6,948	861,235	17,454,558	0.22%	38,400	667,951	7,810,140	0.22%	17,182	154,073	-	0.22%	-	3,391	5,341,345	
Feb	35,528,599	0.22%	78,163	82,456	262,950,645	0.22%	578,491	83,439,405	155,913,693	0.22%	343,010	33,520,121	3,158,242	6,948	868,183	17,460,360	0.22%	38,413	706,363	7,804,452	0.22%	17,170	171,243	-	0.22%	-	3,391	5,340,557	
Mar	35,655,822	0.22%	78,443	160,899	262,950,645	0.22%	578,491	84,017,897	155,913,693	0.22%	343,010	33,883,131	3,158,242	6,948	875,131	17,455,806	0.22%	38,403	744,766	7,777,961	0.22%	17,112	188,354	-	0.22%	-	3,391	5,338,712	
Apr	35,368,317	0.22%	77,810	238,709	262,950,645	0.22%	578,491	84,596,388	155,913,693	0.22%	343,010	34,206,141	3,158,242	6,948	882,079	17,468,729	0.22%	38,431	783,197	7,837,430	0.22%	17,242	205,597	-	0.22%	-	3,391	5,338,712	
May	48,964,271	0.22%	107,721	346,430	262,950,645	0.22%	578,491	85,174,879	155,913,693	0.22%	343,010	34,549,151	3,158,242	6,948	889,028	17,701,244	0.22%	38,943	822,140	8,285,224	0.22%	18,227	223,824	-	0.22%	-	3,391	5,338,712	
Jun	53,197,536	0.22%	117,035	463,465	262,950,645	0.22%	578,491	85,753,371	155,913,693	0.22%	343,010	34,892,162	3,158,242	6,948	895,976	17,701,244	0.22%	38,943	861,083	8,287,267	0.22%	18,232	242,056	-	0.22%	-	3,391	5,338,712	
Jul	54,003,332	0.22%	118,807	582,272	262,950,645	0.22%	578,491	86,331,862	155,913,693	0.22%	343,010	35,235,172	3,158,242	6,948	902,924	17,700,842	0.22%	38,942	900,025	8,294,050	0.22%	18,247	280,303	-	0.22%	-	3,391	5,338,712	
Aug	51,477,322	0.22%	113,250	695,522	262,950,645	0.22%	578,491	86,910,354	155,913,693	0.22%	343,010	35,578,182	3,158,242	6,948	909,872	17,700,842	0.22%	38,942	938,967	8,295,302	0.22%	18,250	278,553	-	0.22%	-	3,391	5,338,712	
Sep	53,905,896	0.22%	118,593	814,115	262,950,645	0.22%	578,491	87,488,845	155,913,693	0.22%	343,010	35,921,192	3,158,242	6,948	916,820	17,700,842	0.22%	38,942	977,908	8,293,104	0.22%	18,245	296,798	-	0.22%	-	3,391	5,338,712	
Oct	55,115,144	0.22%	121,260	635,375	262,950,645	0.22%	578,491	88,067,336	155,913,693	0.22%	343,010	36,264,202	3,158,242	6,948	923,768	17,700,842	0.22%	38,942	1,016,850	8,286,892	0.22%	18,231	315,029	-	0.22%	-	3,391	5,338,712	
Nov	58,892,405	0.22%	129,563	1,064,939	262,950,645	0.22%	578,491	88,645,828	155,913,693	0.22%	343,010	36,607,212	3,158,242	6,948	930,716	17,700,842	0.22%	38,942	1,055,792	8,297,604	0.22%	18,255	333,283	-	0.22%	-	3,391	5,338,712	
Dec	61,587,558	0.22%	135,493	1,200,431	262,950,645	0.22%	578,491	89,224,319	155,913,693	0.22%	343,010	36,950,222	3,158,242	6,948	937,664	17,700,842	0.22%	38,941	1,094,734	8,297,048	0.22%	18,254	351,537	-	0.22%	-	3,391	5,338,712	
Total			1,200,431	506,839	262,950,645		6,941,897	85,753,371	155,913,693		4,116,121	34,892,162	3,158,242	83,378	895,976	17,624,200		465,183	861,487	8,105,806		214,646	242,888	6,975		-	3,391	5,339,563	

(AD)	(AE)	(AF)	(AG)	(AH)	(AI)	(AJ)	(AK)	(AL)	(AM)	(AN)	(AO)	(AP)	(AQ)	(AR)	(AS)	(AT)	(AU)	(AV)	
Accumulated Balance																			
Other Project PIS	Project X CWIP	Project X PIS	Brady PIS	Brady CWIP	Allegheny SS PIS	Beaver Valley w/o B3015.2 PIS	Beaver Valley w/o B3015.2 CWIP	Dravosburg-Etasma w/o B3012.2 PIS	Dravosburg-Etasma w/o B3012.2 CWIP	B3012.2 PIS	B3012.2 CWIP	B3015.2 PIS	B3015.2 CWIP	B1999 PIS	Bi-Carson Cheswick CWIP	Bi-Carson Cheswick PIS	Bi-Carson Cheswick Retirements	B2689.1/B2689.2 PIS	Total
1,951,316	-	262,950,645	155,913,693	-	3,158,242	17,667,781	-	7,800,999	-	90,673	-	5,342,663	-	-	10,675,843	-	-	-	6,736,837
35,528,599	-	262,950,645	155,913,693	-	3,158,242	17,464,558	-	7,810,140	-	-	-	5,341,345	-	-	10,675,843	-	-	-	6,736,837
35,655,822	-	262,950,645	155,913,693	-	3,158,242	17,455,806	-	7,777,961	-	-	-	5,340,557	-	-	10,675,843	6,714	-	-	6,736,837
35,368,317	-	262,950,645	155,913,693	-	3,158,242	17,468,729	-	7,837,430	-	-	-	5,338,712	-	-	10,675,843	23,442	-	-	6,736,837
48,964,271	-	262,950,645	155,913,693	-	3,158,242	17,701,244	-	8,285,224	-	-	-	5,338,712	-	-	10,675,843	35,830	-	-	6,736,837
53,197,536	-	262,950,645	155,913,693	-	3,158,242	17,701,244	-	8,287,267	-	-	-	5,338,712	-	-	10,675,843	45,456	-	-	6,736,837
54,003,332	-	262,950,645	155,913,693	-	3,158,242	17,700,842	-	8,294,050	-	-	-	5,338,712	-	-	10,675,843	48,459	-	-	6,736,837
51,477,322	-	262,950,645	155,913,693	-	3,158,242	17,700,842	-	8,295,932	-	-	-	5,338,712	-	-	10,675,843	52,094	-	-	6,736,837
53,905,896	-	262,950,645	155,913,693	-	3,158,242	17,700,842	-	8,293,104	-	-	-	5,338,712	-	-	10,675,843	172,071	-	-	6,736,837
55,116,144	-	262,950,645	155,913,693	-	3,158,242	17,700,842	-	8,286,892	-	-	-	5,338,712	-	-	10,675,843	204,127	-	-	6,736,837
58,892,405	-	262,950,645	155,913,693	-	3,158,242	17,700,842	-	8,297,604	-	-	-	5,338,712	-	-	10,675,843	679,222	-	-	6,736,837
61,587,558	-	262,950,645	155,913,693	-	3,158,242	17,700,663	-	8,297,048	-	-	-	5,338,712	-	-	10,675,843	5,702,416	-	-	6,736,837
45,470,877	-	262,950,645	155,913,693	-	3,158,242	17,624,200	-	8,105,806	-	6,975	-	5,339,563	-	-	10,675,843	537,400	-	-	6,736,837

(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	B1999 PIS	Composite Trans Deprec Rate	Depreciation Expense	Accum Deprec	Cheswick PIS	Composite Trans Deprec Rate	Depreciation Expense	Accum Deprec	B2689.1/B2689.2 PIS	Composite Tra Deprec Rate	Depreciation Expense	Accum Deprec
0.22%	11,754	230,784	10,675,843	0.22%	23,487	2,216,440	-	0.22%	-	-	6,736,837	0.22%	14,821	370,526
0.22%	11,751	242,535	10,675,843	0.22%	23,487	2,241,927	-	0.22%	-	-	6,736,837	0.22%	14,821	385,347
0.22%	11,751	254,286	10,675,843	0.22%	23,487	2,265,414	-	0.22%	-	-	6,736,837	0.22%	14,821	400,168
0.22%	11,749	266,035	10,675,843	0.22%	23,487	2,288,901	-	0.22%	-	-	6,736,837	0.22%	14,821	414,989
0.22%	11,745	277,780	10,675,843	0.22%	23,487	2,312,388	-	0.22%	-	-	6,736,837	0.22%	14,821	429,810
0.22%	11,745	289,526	10,675,843	0.22%	23,487	2,335,874	-	0.22%	-	-	6,736,837	0.22%	14,821	444,631
0.22%	11,745	301,271	10,675,843	0.22%	23,487	2,359,361	-	0.22%	-	-	6,736,837	0.22%	14,821	459,452
0.22%	11,745	313,016	10,675,843	0.22%	23,487	2,382,848	-	0.22%	-	-	6,736,837	0.22%	14,821	474,273
0.22%	11,745	324,761	10,675,843	0.22%	23,487	2,406,335	-	0.22%	-	-	6,736,837	0.22%	14,821	489,094
0.22%	11,745	336,506	10,675,843	0.22%	23,487	2,429,822	-	0.22%	-	-	6,736,837	0.22%	14,821	503,915
0.22%	11,745	348,251	10,675,843	0.22%	23,487	2,453,309	-	0.22%	-	-	6,736,837	0.22%	14,821	518,736
0.22%	11,745	359,997	10,675,843	0.22%	23,487	2,476,796	-	0.22%	-	-	6,736,837	0.22%	14,821	533,557
0.22%	11,745	371,742	10,675,843	0.22%	23,487	2,500,282	-	0.22%	-	-	6,736,837	0.22%	14,821	548,379
	140,958	301,269	10,675,843		281,842	2,359,361					6,736,837		177,852	459,452

7 April Year 3 Reconciliation - TO calculates the true up amount by subtracting the results of Step 6 by Step 3.  
Results of Step 6 \$ 156,702,821  
Results of Step 3 157,708,384  
True up w/o interest 994,537 Note: for 1st year, divide this amt by 12 and multiply by the number of months the rate was in effect  
1st year \$ 82,878 Divide this number by the number of months the rate was in effect  
and place that number in the month that the rate went in effect in the interest calculation below

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

Interest on Amount of Refunds or Surcharges		Interest 35.19a		Interest 35.19a		Refunds Owed	
Month	Yr	1/12 of Step 7	0.6300%	for and 35.19 b	Months	Interest	Refunds Owed
		March Current Yr					
Jun	Year 1	82,878	0.6300%		11.5	6,005	88,883
Jul	Year 1	82,878	0.6300%		10.5	5,482	88,360
Aug	Year 1	82,878	0.6300%		9.5	4,960	87,838
Sep	Year 1	82,878	0.6300%		8.5	4,438	87,316
Oct	Year 1	82,878	0.6300%		7.5	3,916	86,794
Nov	Year 1	82,878	0.6300%		6.5	3,394	86,272
Dec	Year 1	82,878	0.6300%		5.5	2,872	85,750
Jan	Year 2	82,878	0.6300%		4.5	2,350	85,228
Feb	Year 2	82,878	0.6300%		3.5	1,827	84,706
Mar	Year 2	82,878	0.6300%		2.5	1,305	84,183
Apr	Year 2	82,878	0.6300%		1.5	783	83,661
May	Year 2	82,878	0.6300%		0.5	261	83,139
Total		994,537					1,032,130
		Balance		Amort		Balance	
Jun	Year 2	1,032,130	0.6300%	89,574		949,059	
Jul	Year 2	949,059	0.6300%	89,574		865,465	
Aug	Year 2	865,465	0.6300%	89,574		781,344	
Sep	Year 2	781,344	0.6300%	89,574		696,652	
Oct	Year 2	696,652	0.6300%	89,574		611,508	
Nov	Year 2	611,508	0.6300%	89,574		525,787	
Dec	Year 2	525,787	0.6300%	89,574		439,526	
Jan	Year 3	439,526	0.6300%	89,574		352,721	
Feb	Year 3	352,721	0.6300%	89,574		265,370	
Mar	Year 3	265,370	0.6300%	89,574		177,468	
Apr	Year 3	177,468	0.6300%	89,574		89,013	
May	Year 3	89,013	0.6300%	89,574		(0)	
Total with interest				1,074,883			

The difference between the Reconciliation in Step 6 and the forecast in Prior Year with interest 1,074,883  
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-Eirama w/o B3012.2 PIS	Dravosburg-Eirama w/o B3012.2 Retirements	Dravosburg-Eirama w/o B3012.2 CWIP	B3012.2 PIS	B3012.2 Retirements	B3012.2 CWIP	B3015.2 PIS	B3015.2 Retirements	B3015.2 CWIP	B1969 PIS	B1969 Retirements	BI-Carson Cheswick CWIP	BI-Carson Cheswick PIS	BI-Carson Cheswick Retirements	B2689.1/B2689.2 PIS	B2689.1/B2689.2 Retirements			
Dec	1,664,878	-	-	-	-	-	-	-	-	-	-	-	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Jan	1,401,906	-	-	-	-	-	-	-	-	-	-	-	-	2,083	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Feb	1,223,983	-	-	-	-	-	-	-	-	-	-	-	-	(0)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Mar	(1,634,398)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Apr	29,050,783	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
May	797,148	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Jun	744,179	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Jul	4,336,955	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Aug	1,153,935	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Sep	1,701,238	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Oct	4,971,581	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Nov	11,630,204	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Dec	57,042,392	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total														2,083																		

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 26,973,808 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 9,033,623 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-Eirama 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	1,664,878	0.22%	3,663	3,663	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	0	0.22%	0	0	-	0.22%	-	-	-	
Feb	3,066,783	0.22%	6,747	10,410	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	2,083	0.22%	5	5	-	0.22%	-	-	-	
Mar	4,290,766	0.22%	9,440	19,849	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	2,083	0.22%	5	9	-	0.22%	-	-	-	
Apr	2,656,368	0.22%	5,844	25,693	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	2,083	0.22%	5	14	-	0.22%	-	-	-	
May	31,707,151	0.22%	69,756	95,449	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	2,083	0.22%	5	18	-	0.22%	-	-	-	
Jun	32,504,299	0.22%	71,509	166,959	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	2,083	0.22%	5	23	-	0.22%	-	-	-	
Jul	33,248,478	0.22%	73,147	240,105	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	2,083	0.22%	5	27	-	0.22%	-	-	-	
Aug	37,585,433	0.22%	82,688	322,793	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	2,083	0.22%	5	32	-	0.22%	-	-	-	
Sep	38,739,369	0.22%	85,227	408,020	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	2,083	0.22%	5	37	-	0.22%	-	-	-	
Oct	40,440,607	0.22%	88,969	496,989	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	2,083	0.22%	5	41	-	0.22%	-	-	-	
Nov	45,412,188	0.22%	99,907	596,896	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	2,083	0.22%	5	46	-	0.22%	-	-	-	
Dec	57,042,392	0.22%	125,493	722,389	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	2,083	0.22%	5	50	-	0.22%	-	-	-	
Total			722,389	239,170																		1,763		50	23					

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 242,964 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 771,451 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)

\$ 171,941,505 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.

\$ 171,941,505

(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-Elrama w/o B3012.2 PIS	Dravosburg-Elrama w/o B3012.2 CWIP	B3012.2 PIS	B3012.2 CWIP	B3015.2 PIS	B3015.2 CWIP	B1969 PIS	Bi-Carson Cheswick CWIP	Bi-Carson Cheswick PIS	Bi-Carson Cheswick Retirements	B2689.1/B2689.2 PIS	
-	-	-	-	-	-	-	-	0	-	-	-	-	-	-	5,702,416	-	-	-	-
1,664,878	-	-	-	-	-	-	-	-	-	-	-	-	-	-	5,694,258	-	-	-	-
3,066,783	-	-	-	-	-	-	-	2,083	-	-	-	-	-	-	5,724,901	-	-	-	-
4,290,766	-	-	-	-	-	-	-	2,083	-	-	-	-	-	-	5,747,202	-	-	-	-
2,656,368	-	-	-	-	-	-	-	2,083	-	-	-	-	-	-	5,761,094	-	-	-	-
31,707,151	-	-	-	-	-	-	-	2,083	-	-	-	-	-	-	5,933,750	-	-	-	-
32,504,299	-	-	-	-	-	-	-	2,083	-	-	-	-	-	-	6,096,445	-	-	-	-
33,248,478	-	-	-	-	-	-	-	2,083	-	-	-	-	-	-	6,712,927	-	-	-	-
37,585,433	-	-	-	-	-	-	-	2,083	-	-	-	-	-	-	11,334,457	-	-	-	-
38,739,369	-	-	-	-	-	-	-	2,083	-	-	-	-	-	-	16,231,527	-	-	-	-
40,440,697	-	-	-	-	-	-	-	2,083	-	-	-	-	-	-	20,250,253	-	-	-	-
45,412,188	-	-	-	-	-	-	-	2,083	-	-	-	-	-	-	22,277,873	-	-	-	-
57,042,392	-	-	-	-	-	-	-	2,083	-	-	-	-	-	-	-	22,277,873	-	-	-
25,258,362	-	-	-	-	-	-	-	1,763	-	-	-	-	-	-	9,033,623	1,713,683	-	-	36,007,431

(BZ)	(CA) = BY * BZ	(CB)	(CD) = AR	(CE)	(CF) = CD * CE	(CG)	(CH) = AT	(CI)	(CJ) = CH * CI	(CK)	(CL) = AV	(CM)	(CN) = CL * CM	(CO)
Composite Trans Deprec Rate	Depreciation Expense	Accum Deprec	B1969 PIS	Composite Trans Deprec Rate	Depreciation Expense	Accum Deprec	Bi-Carson Cheswick PIS	Composite Trans Deprec Rate	Depreciation Expense	Accum Deprec	B2689.1/B2689.2 PIS	Composite Trans Deprec Rate	Depreciation Expense	Accum Deprec
0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-
0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-
0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-
0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-
0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-
0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-
0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-
0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-
0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-
0.22%	-	-	-	0.22%	-	-	22,277,873	0.22%	49,011	49,011	-	0.22%	-	-
0.22%	-	-	-	0.22%	-	-	-	0.22%	49,011	3,770	-	0.22%	-	-

line #	Formula Line		
1	165	Plus any increased ROE calculated on Attachment 7 other than PJM Sch. 12 projects	\$ 2,978,727
		Incentive - Revenue Credit for the corresponding rate year	
		<b>Fixed Charge Rate (FCR) if not a CIAC</b>	
2	155	Net Plant Carrying Charge without Depreciation	18.2880%
3	162	Net Plant Carrying Charge per 100 Basis Point Increase in ROE without Depreciation	18.951%
4		Line B less Line A	0.7072%
5	156	Net Plant Carrying Charge without Depreciation, Return, nor Income Taxes	8.5802%

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

Details	Duquesne Trans Enhancement Project CWP				Duquesne Trans Enhancement Project PIS				Brady CWP				Brady PIS				Allegheny S5 PIS					
	Yes	No	100	18.288%	Yes	No	100	18.288%	Yes	No	100	18.288%	Yes	No	100	18.288%	Yes	No	100	18.288%		
6 Schedule 12	Yes				Yes				Yes				Yes				Yes					
7 Life	No				No				No				No				No					
8 CAC	100				100				100				100				100					
9 Increased ROE (Basis Points)	18.288%				18.288%				18.288%				18.288%				18.288%					
10 FCR W base ROE	18.951%				18.951%				18.951%				18.951%				18.951%					
11 FCR W increased ROE	18.951%				18.951%				18.951%				18.951%				18.951%					
12 Investment	-				-				-				-				-					
13 Annual Depreciation Exp	92,695,268				92,695,268				39,008,283				39,008,283				979,353					
14 Annual Amortization Exp	-				-				-				-				-					
15 13 monthly Avg	-				-				-				-				-					
	Estimate - Attachment 6, Step 2, Column AE, Avg mos*				Estimate - Attachment 6, Step 2, Column D, Total*				Estimate - Attachment 6, Step 2, Column D, Total*				Estimate - Attachment 6, Step 2, Column F, Total*				Estimate - Attachment 6, Step 2, Column G, Total*					
	262,950,644				262,950,644				155,913,694				155,913,694				3,158,242					
	Revenue				Revenue				Revenue				Revenue				Revenue					
	[Beginning + Ending] / 2 * Line 11				[Beginning + Ending] / 2 * Line 11				[Beginning + Ending] / 2 * Line 11				[Beginning + Ending] / 2 * Line 11				[Beginning + Ending] / 2 * Line 11					
16 FCR W base ROE	Invest Yr	Beginning	Depreciation	Ending	Beginning	Depreciation	Ending	Beginning	Depreciation	Ending	Beginning	Depreciation	Ending	Beginning	Depreciation	Ending	Beginning	Depreciation	Ending	Beginning	Depreciation	Ending
17 2006		-	-	-	12,009,449	-	131,821	11,877,628	-	2,184,232	-	-	-	-	-	-	-	-	-	-	-	-
18 2006		-	-	-	12,009,449	-	131,821	11,877,628	-	2,288,603	-	-	-	-	-	-	-	-	-	-	-	-
19 2007		-	-	-	50,485,747	-	776,718	49,709,030	-	9,161,800	-	-	-	-	-	-	-	-	-	-	-	-
20 2007		-	-	-	50,485,747	-	776,718	49,709,030	-	9,516,074	-	-	-	-	-	-	-	-	-	-	-	-
21 2008		-	-	-	96,868,230	-	1,366,151	95,472,079	-	17,587,507	-	-	-	-	-	-	-	-	-	-	-	-
22 2008		-	-	-	96,868,230	-	1,366,151	95,472,079	-	18,267,665	-	-	-	-	-	-	-	-	-	-	-	-
23 2009		-	-	-	115,267,202	-	4,954,232	110,312,970	-	20,627,027	-	-	-	-	-	-	-	-	-	-	-	-
24 2009		-	-	-	115,267,202	-	4,954,232	110,312,970	-	21,424,645	-	-	-	-	-	-	-	-	-	-	-	-
25 2010		-	-	-	195,470,338	-	8,478,483	186,991,855	-	34,972,302	-	-	-	-	-	-	-	-	-	-	-	-
26 2010		-	-	-	195,470,338	-	8,478,483	186,991,855	-	36,324,633	-	-	-	-	-	-	-	-	-	-	-	-
27 2011		-	-	-	230,878,255	-	13,522,528	217,355,727	-	40,986,467	-	-	-	-	-	-	-	-	-	-	-	-
28 2011		-	-	-	230,878,255	-	13,522,528	217,355,727	-	42,811,368	-	-	-	-	-	-	-	-	-	-	-	-
29 2012		-	-	-	230,204,308	-	18,782,180	211,422,129	-	40,382,274	-	-	-	-	-	-	-	-	-	-	-	-
30 2012		-	-	-	230,204,308	-	18,782,180	211,422,129	-	41,943,801	-	-	-	-	-	-	-	-	-	-	-	-
31 2013		-	-	-	250,007,863	-	24,198,376	225,809,487	-	43,538,887	-	-	-	-	-	-	-	-	-	-	-	-
32 2013		-	-	-	250,007,863	-	24,198,376	225,809,487	-	45,191,109	-	-	-	-	-	-	-	-	-	-	-	-
33 2014		-	-	-	262,855,544	-	30,309,925	232,555,619	-	45,301,258	-	-	-	-	-	-	-	-	-	-	-	-
34 2014		-	-	-	262,855,544	-	30,309,925	232,555,619	-	47,052,295	-	-	-	-	-	-	-	-	-	-	-	-
35 2015		-	-	-	262,942,890	-	37,160,176	225,782,714	-	44,689,017	-	-	-	-	-	-	-	-	-	-	-	-
36 2015		-	-	-	262,942,890	-	37,160,176	225,782,714	-	46,117,080	-	-	-	-	-	-	-	-	-	-	-	-
37 2016		-	-	-	262,951,631	-	44,101,979	218,849,652	-	44,055,857	-	-	-	-	-	-	-	-	-	-	-	-
38 2016		-	-	-	262,951,631	-	44,101,979	218,849,652	-	45,759,437	-	-	-	-	-	-	-	-	-	-	-	-
39 2017		-	-	-	262,950,645	-	51,043,887	211,906,758	-	43,400,910	-	-	-	-	-	-	-	-	-	-	-	-
40 2017		-	-	-	262,950,645	-	51,043,887	211,906,758	-	45,099,937	-	-	-	-	-	-	-	-	-	-	-	-
41 2018		-	-	-	262,950,645	-	57,985,783	204,964,862	-	42,786,144	-	-	-	-	-	-	-	-	-	-	-	-
42 2018		-	-	-	262,950,645	-	57,985,783	204,964,862	-	44,440,625	-	-	-	-	-	-	-	-	-	-	-	-
43 2019		-	-	-	262,950,645	-	64,927,981	198,022,664	-	42,151,377	-	-	-	-	-	-	-	-	-	-	-	-
44 2019		-	-	-	262,950,645	-	64,927,981	198,022,664	-	43,781,313	-	-	-	-	-	-	-	-	-	-	-	-
45 2020		-	-	-	262,950,645	-	71,865,578	191,081,067	-	41,516,611	-	-	-	-	-	-	-	-	-	-	-	-
46 2020		-	-	-	262,950,645	-	71,865,578	191,081,067	-	43,122,001	-	-	-	-	-	-	-	-	-	-	-	-
47 2021		-	-	-	262,950,645	-	78,811,474	184,139,171	-	40,881,845	-	-	-	-	-	-	-	-	-	-	-	-
48 2021		-	-	-	262,950,645	-	78,811,474	184,139,171	-	42,462,889	-	-	-	-	-	-	-	-	-	-	-	-
49 2022		-	-	-	262,950,645	-	85,753,371	177,197,274	-	42,347,078	-	-	-	-	-	-	-	-	-	-	-	-
50 2022		-	-	-	262,950,645	-	85,753,371	177,197,274	-	41,803,378	-	-	-	-	-	-	-	-	-	-	-	-
51 2023		-	-	-	262,950,644	-	92,695,268	170,255,376	-	39,612,312	-	-	-	-	-	-	-	-	-	-	-	-
52 2023		-	-	-	262,950,644	-	92,695,268	170,255,376	-	41,144,066	-	-	-	-	-	-	-	-	-	-	-	-
53 2024		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
54 2024		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
55 2025		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
56 2025		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
57 2026		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
58 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.







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

(A)	(B)	(C)	(D)
Account Number	Depreciation Plant Base	Depreciation Rate	Depreciation Expense
Transmission Plant			
352-Major Structures	9,737,059	3.01	293,085
352-Minor Structures	24,326,534	2.53	615,461
353	474,224,613	3.42	16,218,482
354	82,415,477	1.6	1,318,648
355	84,071,644	2.47	2,076,570
356	145,487,610	2.09	3,040,691
357	95,439,284	1.82	1,736,995
358	162,167,528	1.88	3,048,750
359	10,406,531	1.87	194,602
Subtotal	1,088,276,280		28,543,283
General Plant			
390	177,083,014	3.33	5,896,864
391	30,878,354	20	6,175,671
391.1	3,504,255	5	175,213
392	69,569,700	9.1	6,330,843
393	1,433,040	3.33	47,720
394	32,876,359	4	1,315,054
395	1,773,716	5	88,686
396	3,582,341	6.1	218,523
397	74,742,592	6.67	4,985,331
398	152,515	5	7,626
Subtotal	395,595,886		25,241,530

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

A	B	C	D	E
<b>Impacts on Total Income Taxes</b>	<b>Source</b>	<b>Deficient or (Excess) ADIT Amortization</b>	<b>Tax Gross-up Percentage</b>	<b>Impact on Income Tax Allowance</b>
1 TCJA 2017 Excess Deferred Income Taxes To Be Flowed Back To Transmission Customers	Attachment 9.2, Line 7	\$ (1,376,158)	x 139.09%	= \$ (1,914,045)
2 TCJA 2017 Deficient Deferred Income Taxes To Be Recovered From Transmission Customers	Attachment 9.2, Line 9	-	x 139.09%	-
3 [Reserved for future tax rate changes]			x	-
4 Total Adjustments to Tax Expense (without Tax Gross-up)		<u>\$ (1,376,158)</u>		
5 <b>Total Impact on Tax Expense (with Tax Gross-up)</b>				<u>\$ (1,914,045)</u> To Attach. 5

**Notes**

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

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

3 - Tax gross-up calculation for TCJA 2017 amortization for the test period:

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

4 - [Reserved for future tax rate changes]

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

A	B	C	D	E	F	G	H	I
Category of Deficient or (Excess) Accumulated Deferred Income Taxes	Tax Law Change	Amortization Period	Deficient / (Excess) ADIT (Prior to Amortization and without Tax Gross-up)	Cumulative Excess / (Deficient) ADIT (Deficient) ADIT through the Beginning of the Test Year	Deficient / (Excess) ADIT (without Tax Gross-up) As of Beginning of Test Year	Amortization of Excess / (Deficient) ADIT during Test Year Debit / (Credit)	Deficient / (Excess) ADIT (without Tax Gross-up) As of End of Test Year	Reference
Note A	Note B	Note C	Note D	Note E	Note F	Note G	Note H	
<b>1 ACCOUNT 254:</b>								
2 Protected Plant-related (Excess) ADIT	TCJA-2017	ARAM	\$ (62,306,926)	\$3,645,525	\$ (58,661,401)	\$1,165,070	(\$57,496,331)	
3 Unprotected Plant-related Deficient / (Excess) ADIT	TCJA-2017	ARAM	874,047	378,782	1,252,829	211,088	1,463,917	
4 Total Plant-related (Excess) ADIT	TCJA-2017	ARAM	\$ (61,432,879)	\$ 4,024,307	\$ (57,408,572)	\$ 1,376,158	\$ (56,032,414)	Col. F to 1-ADIT, Line 12C, Col H to 1-ADIT, Line 12B
5 Unprotected Non-plant-related (Excess) ADIT	TCJA-2017	3 Years	(8,351,935)	8,351,935	0	-	-	Col. F to 1-ADIT, Line 18C, Col H to 1-ADIT, Line 18B
6 [Reserved for future changes]			-	-	-	-	-	
<b>7 Total (Excess) ADIT (Account 254)</b>	TCJA-2017		\$ (69,784,814)	\$ 12,376,242	\$ (57,408,571)	\$ 1,376,158	\$ (56,032,413)	
<b>8 ACCOUNT 182.3:</b>								
9 Unprotected Non-plant-related Deficient ADIT	TCJA-2017	3 Years	\$ 5,724,074	(\$5,724,074)	\$ 0	\$0	\$0	Col. F to 1-ADIT, Line 20C, Col H to 1-ADIT, Line 20B
10 [Reserved for future changes]			-	-	-	-	-	
<b>11 Total (Excess) ADIT (Account 182.3)</b>	TCJA-2017		\$ 5,724,074	\$ (5,724,074)	\$ 0	\$ -	\$ 0	
<b>12 Net Deficient / (Excess) Deferred Taxes</b>			<b>\$ (64,060,740)</b>	<b>\$ 6,652,169</b>	<b>\$ (57,408,571)</b>	<b>\$ 1,376,158</b>	<b>\$ (56,032,413)</b>	
			From Attach. 9.3			To Attachment 9.1		

**Notes**

- A.** Lists the categories of transmission-allocated deficient or (excess) accumulated deferred income taxes (ADIT) due to re-measurements resulting from changes in tax law. "Protected" means that normalization rules apply to the refund of excess deferred income taxes or the recovery of deficient deferred income taxes. For TCJA-2017, normalization rules apply to certain depreciation-related excess deferred taxes and provide that such amounts may not be returned to customers more rapidly or to a greater extent than the Average Rate Assumption Method (ARAM) over the remaining book depreciable lives of the associated property. Unprotected Deficient or (Excess) ADIT is not subject to normalization rules. Amounts in Column D based on the re-measurements on Attachment 9.3 or similar attachments for other changes in tax law. For TCJA-2017, amounts in Column D Lines 2, 3, 5, and 9 agree with amounts in Attachment 9.3 Lines 3-G, 3-H, 15-J, and 15-I, respectively.
- B.** Indicates the tax law change and the date of enactment. "TCJA-2017" refers to the Tax Cuts and Jobs Act (P.L. 115-97) enacted on December 22, 2017. Details of (excess) or deficient ADIT attributable to TCJA-2017 are reflected on Attachment 9.3. The impacts of future changes in federal, state or local income tax rates, if any, will result in additional attachments to support the computation of future deficient or (excess) ADIT amounts impacting customer rates.
- C.** Amortization related to TCJA amounts described as 3 Years is computed ratably. Amortization over the ARAM occurs over the remaining depreciable lives of the associated property.
- D.** Amounts in Column D are the deficient or (excess) ADIT for category of temporary differences as of the applicable remeasurement date, prior to any amortization (i.e., refund or recovery), before tax gross-up to the revenue requirement and reflecting subsequent provision-to-return true-up adjustments, amended returns and audit adjustments. The applicable remeasurement date for TCJA-2017 was December 31, 2017, and amounts were recorded during 2018 to account for differences between the estimates used in 2017 financial reporting and amounts reported on the 2017 federal income tax return filed in 2018. The TCJA amounts are computed on Attachment 9.3.
- E.** Positive amounts are the cumulative refund of excess ADIT prior to the test period (before gross-up to the revenue requirement). Negative amounts are the cumulative recovery of deficient ADIT prior to the test period (before gross-up to the revenue requirement).
- F.** Amounts in Column F are the deficient or (excess) ADIT for category of temporary differences as of the beginning of the test period, adjusted for cumulative refunds or recoveries before such date and before gross-up to the revenue requirement. The impact of these amounts on rate base is reflected on Attachment 1 - ADIT.
- G.** Positive amounts are the annual refund of excess ADIT during the test period (before gross-up to the revenue requirement). These amounts reduce Account 254 and are credited to Account 411.1. Negative amounts are the annual recovery of deficient ADIT during the test period (before gross-up to the revenue requirement). These amounts reduce Account 182.3 and are debited to Account 410.1. The impact of these amounts on the income tax allowance, including tax gross-up, is computed on Attachment 9.1 - Amortization of Deficient or (Excess) ADIT.
- H.** Amounts in Column H are the deficient or (excess) ADIT for category of temporary differences as of the end of the test period, adjusted for cumulative refunds or recoveries before such date and before gross-up to the revenue requirement. The impact of these amounts on rate base is reflected on Attachment 1 - ADIT.

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

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

**Notes**

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

# APPENDIX 3

Duquesne Light Company  
 Summary of 2022 RTEP and Non-RTEP Transmission Plant Balances by Month

A	RTEP CWIP to date	
	At December 31, 2021	0
B	RTEP Plant in Service to Date	
	At December 31, 2021	262,950,643

C1	RTEP CWIP without AFUDC	Monthly Actual	Cumulative
	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 31, 2022	0	0

C2	RTEP Plant in Service	Monthly Actual	Cumulative
	December 31, 2021	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, 2022	0	262,950,643

C3	Other Transmission to be placed in service 2022									
	(a)	(b)	(a)-(b)= (c)	Sub total Other	Brady	Beaver Valley	Dravosburg - Elrama	PJM Project	PJM Project	All
	<u>All Trans Cum</u>	<u>DTEP Cum</u>	<u>Other Trans Cum</u>	<u>Monthly</u>	<u>Alter</u>	<u>w/o B3015.2</u>	<u>w/o B3012.2</u>	<u>b3015.2</u>	<u>b3012.2</u>	<u>other Trans</u>
January	1,736,069.95	-	1,736,069.95	1,736,069.95	-	(213,223)	1,141	(1,318)	(90,673)	2,040,142.52
February	35,479,823.36	-	35,479,823.36	33,743,753.41	-	5,802	(5,688)	-	-	33,743,639.67
March	35,838,330.00	-	35,838,330.00	358,506.64	-	(4,554)	(26,491)	(788)	-	390,339.23
April	36,129,793.40	-	36,129,793.40	291,463.40	-	12,923	59,469	(1,845)	-	220,916.57
May	50,599,030.18	-	50,599,030.18	14,469,236.78	-	232,515	447,794	-	-	13,788,928.23
June	54,848,859.74	-	54,848,859.74	4,249,829.56	-	-	2,044	-	-	4,247,785.72
July	55,661,248.43	-	55,661,248.43	812,388.69	-	(402)	6,783	-	-	806,007.92
August	53,190,858.04	-	53,190,858.04	(2,470,390.39)	-	-	1,252	-	-	(2,471,642.38)
September	56,062,444.49	-	56,062,444.49	2,871,586.45	-	-	(2,198)	-	-	2,873,784.44
October	57,451,302.77	-	57,451,302.77	1,388,858.28	-	-	(6,212)	-	-	1,395,070.24
November	61,476,520.75	-	61,476,520.75	4,025,217.98	-	-	10,711	-	-	4,014,506.54
December	64,323,278.13	-	64,323,278.13	2,846,757.38	-	(179)	(555)	-	-	2,847,491.81
	control----->	-	562,797,559.24	64,323,278.13	-	32,881.91	488,049.13	(3,950.91)	(90,672.51)	63,896,970.51

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

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

	Beginning Balance	Transfers From CWIP	Retirements	Ending Plant In Service
Plant in Service December 31, 2021				262,950,643
January	0	0	0	0
February	0	0	0	0
March	0	0	0	0
April	0	0	0	0
May	0	0	0	0
June	0	0	0	0
July	0	0	0	0
August	0	0	0	0
September	0	0	0	0
October	0	0	0	0
November	0	0	0	0
December 31, 2022	0	0	0	0
Total		0	0	

Duquesne Light Company

Duquesne Transmission Expansion Projects DTEP

FPN	Project	(A) 12/31/2021 Project To Date CWIP	(B) 31-Dec-21 Project To Date PIS	(C1) RTEP CWIP 2022												Total CWIP
				January	February	March	April	May	June	July	August	September	October	November	December	
<b>Eastern Area Development Project</b>																
05-1001	Arsenal	-	73,075,167	-	-	-	-	-	-	-	-	-	-	-	-	0
08-1000	Forced Cooling (Arsenal)	-	20,423,226	-	-	-	-	-	-	-	-	-	-	-	-	0
08-1002	Highland	-	56,570,584	-	-	-	-	-	-	-	-	-	-	-	-	0
08-1003	Logans Ferry	-	42,399,170	-	-	-	-	-	-	-	-	-	-	-	-	0
05-1004	Collier	-	1,876,970	-	-	-	-	-	-	-	-	-	-	-	-	0
05-1005	Brunot Island	-	19,984,825	-	-	-	-	-	-	-	-	-	-	-	-	0
08-1008	Wilmerding	-	2,025,231	-	-	-	-	-	-	-	-	-	-	-	-	0
08-1009	Pine Creek	-	5,610,124	-	-	-	-	-	-	-	-	-	-	-	-	0
08-1010	North	-	2,983,421	-	-	-	-	-	-	-	-	-	-	-	-	0
05-1011	Dravosburg	-	499,995	-	-	-	-	-	-	-	-	-	-	-	-	0
<b>Total Eastern Area Development</b>		-	225,448,713	-	-	-	-	-	-	-	-	-	-	-	-	0
<b>Western Area Development</b>																
05-1013	Hopewell	-	7,903,927	-	-	-	-	-	-	-	-	-	-	-	-	0
08-1014	Valley	-	4,028,685	-	-	-	-	-	-	-	-	-	-	-	-	0
08-1016	Ambridge	-	0	-	-	-	-	-	-	-	-	-	-	-	-	0
08-1017	Crescent	-	3,352,791	-	-	-	-	-	-	-	-	-	-	-	-	0
08-1018	Koppel Steel	-	1,018,620	-	-	-	-	-	-	-	-	-	-	-	-	0
08-1023	Legionville	-	6,360,449	-	-	-	-	-	-	-	-	-	-	-	-	0
08-1022	Sewickley	-	7,728,181	-	-	-	-	-	-	-	-	-	-	-	-	0
<b>Total Western Area Development</b>		-	30,392,654	-	-	-	-	-	-	-	-	-	-	-	-	0
<b>Other DTEP Projects</b>																
05-1006	Eirama	-	1,306,023	-	-	-	-	-	-	-	-	-	-	-	-	0
06-0026	Z-82 reconductor	-	5,803,253	-	-	-	-	-	-	-	-	-	-	-	-	0
08-1024	Plum Rem from DTEP	-	0	-	-	-	-	-	-	-	-	-	-	-	-	0
<b>Total Other DTEP Projects</b>		-	7,109,277	-	-	-	-	-	-	-	-	-	-	-	-	0
<b>New In 2010</b>																
10-0017	Eliminate Phillips SS	-	0	-	-	-	-	-	-	-	-	-	-	-	-	0
<b>Grand Total All DTEP Projects</b>		-	262,950,643	-	-	-	-	-	-	-	-	-	-	-	-	0
<b>Cumulative Balances by Month</b>		-		-	-	-	-	-	-	-	-	-	-	-	-	0
			262,950,643													

Duquesne Light Company

Duquesne Transmission Expansion Projects DTEP

		(C2) RTEP 2022 Placed in service															
FPN	Project	January	February	March	April	May	June	July	August	September	October	November	December	Total In Service To Date	Total CWIP & In Service	Control	Variance
<b>Eastern Area Development Project</b>																	
05-1001	Arsenal	0	0	0	0	0	0	0	0	0	0	0	0	73,075,167	73,075,167	73,075,167	0
08-1000	Forced Cooling (Arsenal)	0	0	0	0	0	0	0	0	0	0	0	0	20,423,226	20,423,226	20,423,226	0
08-1002	Highland	0	0	0	0	0	0	0	0	0	0	0	0	56,570,584	56,570,584	56,570,584	0
08-1003	Logans Ferry	0	0	0	0	0	0	0	0	0	0	0	0	42,399,170	42,399,170	42,399,170	0
05-1004	Collier	0	0	0	0	0	0	0	0	0	0	0	0	1,876,970	1,876,970	1,876,970	0
05-1005	Brunot Island	0	0	0	0	0	0	0	0	0	0	0	0	19,984,825	19,984,825	19,984,825	0
08-1008	Wilmerding	0	0	0	0	0	0	0	0	0	0	0	0	2,025,231	2,025,231	2,025,231	0
08-1009	Pine Creek	0	0	0	0	0	0	0	0	0	0	0	0	5,610,124	5,610,124	5,610,124	0
08-1010	North	0	0	0	0	0	0	0	0	0	0	0	0	2,983,421	2,983,421	2,983,421	0
05-1011	Dravosburg	0	0	0	0	0	0	0	0	0	0	0	0	499,995	499,995	499,995	0
<b>Total Eastern Area Development</b>		0	0	0	0	0	0	0	0	0	0	0	0	225,448,713	225,448,713	225,448,713	0
<b>Western Area Development</b>																	
05-1013	Hopewell	0	0	0	0	0	0	0	0	0	0	0	0	7,903,927	7,903,927	7,903,927	0
08-1014	Valley	0	0	0	0	0	0	0	0	0	0	0	0	4,028,685	4,028,685	4,028,685	0
08-1016	Ambridge	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
08-1017	Crescent	0	0	0	0	0	0	0	0	0	0	0	0	3,352,791	3,352,791	3,352,791	(0)
08-1018	Koppel Steel	0	0	0	0	0	0	0	0	0	0	0	0	1,018,620	1,018,620	1,018,620	0
08-1023	Legionville	0	0	0	0	0	0	0	0	0	0	0	0	6,360,449	6,360,449	6,360,449	0
08-1022	Sewickley	0	0	0	0	0	0	0	0	0	0	0	0	7,728,181	7,728,181	7,728,181	0
<b>Total Western Area Development</b>		0	0	0	0	0	0	0	0	0	0	0	0	30,392,654	30,392,654	30,392,654	(0)
<b>Other DTEP Projects</b>																	
05-1006	Eirama	0	0	0	0	0	0	0	0	0	0	0	0	1,306,023	1,306,023	1,306,023	0
08-0026	Z-82 reconductor	0	0	0	0	0	0	0	0	0	0	0	0	5,803,253	5,803,253	5,803,253	0
08-1024	Plum Rem from DTEP	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>Total Other DTEP Projects</b>		0	0	0	0	0	0	0	0	0	0	0	0	7,109,277	7,109,277	7,109,277	0
<b>New In 2010</b>																	
10-0017	Eliminate Phillips SS	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>Grand Total All DTEP Projects</b>		0	0	0	0	0	0	0	0	0	0	0	0	262,950,643	262,950,643	262,950,643	(0)
<b>Cumulative Balances by Month</b>		262,950,643	262,950,643	262,950,643	262,950,643	262,950,643	262,950,643	262,950,643	262,950,643	262,950,643	262,950,643	262,950,643	262,950,643	262,950,643	262,950,643		

DUQUESNE LIGHT COMPANY  
FUNDING PROJECT NUMBER 05-1001 ARSENAL

Closed Posted/Cancelled	Total	AFUDC Debt	AFUDC Equity	In service Net CWIP	December CWIP Inc AFUDC	Net of AFUDC												Total
						January	February	March	April	May	June	July	August	September	October	November	December	
<b>L0562</b>	<b>Arsenal S/S - 138 KV Line</b>																	
December 31, 2021 Balance	22,340,052.00	2,214.00	3,607	22,334,231	22,340,052													22,340,052
January				0		0												0
February				0			0											0
March				0				0										0
April				0					0									0
May				0						0								0
June				0							0							0
July				0								0						0
August				0									0					0
September				0										0				0
October				0											0			0
November				0												0		0
December				0													0	0
Final	22,340,052.00	2,214.00	3,607	22,334,231														22,340,052
<b>L0563</b>	<b>Arsenal S/S - 345 KV Line</b>																	
December 31, 2021 Balance	23,126,310.00	2,204.00	3,591	23,120,515	23,126,310													23,126,310
January				0		0												0
February				0			0											0
March				0				0										0
April				0					0									0
May				0						0								0
June				0							0							0
July				0								0						0
August				0									0					0
September				0										0				0
October				0											0			0
November				0												0		0
December				0													0	0
Final	23,126,310.00	2,204.00	3,591	23,120,515														23,126,310
<b>S0980</b>	<b>Arsenal S/S - 345KV Switchgear</b>																	
December 31, 2021 Balance	10,475,001.00	13,140.00	21,411	10,440,450	10,475,001													10,475,001
January				0		0												0
February				0			0											0
March				0				0										0
April				0					0									0
May				0						0								0
June				0							0							0
July				0								0						0
August				0									0					0
September				0										0				0
October				0											0			0
November				0												0		0
December				0													0	0
Final	10,475,001.00	13,140.00	21,411	10,440,450														10,475,001
<b>S0981</b>	<b>Arsenal S/S-345/138KV Autotransformer</b>																	
December 31, 2021 Balance	3,115,622.55	563.00	918	3,114,142	3,115,623													3,115,623
January				0		0												0
February				0			0											0
March				0				0										0
April				0					0									0
May				0						0								0
June				0							0							0
July				0								0						0
August				0									0					0
September				0										0				0
October				0											0			0
November				0												0		0
December				0													0	0
Final	3,115,622.55	563.00	918	3,114,142														3,115,623

DUQUESNE LIGHT COMPANY  
 FUNDING PROJECT NUMBER 05-1001 ARSENAL

Closed Posted/Cancelled	Total	AFUDC Debt	AFUDC Equity	In service Net CWIP	December CWIP Inc AFUDC	Net of AFUDC												Total	
						January	February	March	April	May	June	July	August	September	October	November	December		
<b>S1373</b>	<b>CARSON SS REP P &amp; S LINE PROT</b>																		
December 31, 2021 Balance	246,395.99	0.00	0	246,396	246,396														246,396
January				0		0													0
February				0			0												0
March				0				0											0
April				0					0										0
May				0						0									0
June				0							0								0
July				0								0							0
August				0									0						0
September				0										0					0
October				0											0				0
November				0												0			0
December				0													0		0
Final	246,395.99	0.00	0	246,396															246,396
<b>S0979</b>	<b>Arsenal S/S - 138 KV Ring</b>																		
December 31, 2021 Balance	10,405,106.70	24,119.00	39,301	10,341,687	10,405,107														10,405,107
January				0		0													0
February				0			0												0
March				0				0											0
April				0					0										0
May				0						0									0
June				0							0								0
July				0								0							0
August				0									0						0
September				0										0					0
October				0											0				0
November				0												0			0
December				0													0		0
Final	10,405,106.70	24,119.00	39,301	10,341,687															10,405,107
<b>S1372 Closed/Posted</b>	<b>OAKLAND SS REP PRIM &amp; SEC LINE PROT</b>																		
December 31, 2021 Balance	108,912.99	0.00	0	108,913	108,913														108,913
January				0															0
February				0															0
March				0				0											0
April				0															0
May				0															0
June				0															0
July				0															0
August				0															0
September				0															0
October				0															0
November				0															0
December				0															0
Final	108,912.99	0.00	0	108,913															108,913

DUQUESNE LIGHT COMPANY  
 FUNDING PROJECT NUMBER 05-1001 ARSENAL

Closed Posted/Cancelled

	Total	AFUDC Debt	AFUDC Equity	In service Net CWIP	December CWIP Inc AFUDC	Net of AFUDC												Total
						January	February	March	April	May	June	July	August	September	October	November	December	
<b>L0647</b> 304 loop @ ARSENAL SS																		
Decemeber 31, 2021 Balance	2,012,837.83	153.00	353	2,012,332	2,012,332													2,012,332
January				0		0												0
February				0			0											0
March				0				0										0
April				0					0									0
May				0					0									0
June				0						0								0
July				0							0							0
August				0								0						0
September				0									0					0
October				0										0				0
November				0											0			0
December				0												0		0
Final	2,012,837.83	153.00	353	2,012,332														2,012,332
<b>S1520</b> CKT 304 PROT CHANGES @ COLLIER																		
Decemeber 31, 2021 Balance	206,286.69	4.00	10	206,273	206,273													206,273
January				0		0												0
February				0			0											0
March				0				0										0
April				0					0									0
May				0					0									0
June				0						0								0
July				0							0							0
August				0								0						0
September				0									0					0
October				0										0				0
November				0											0			0
December				0												0		0
Final	206,286.69	4.00	10	206,273														206,273
<b>S1521</b> CKT 304 PROT CHANGES @ B I S S																		
Decemeber 31, 2021 Balance	132,812.82	4.00	10	132,799	132,799													132,799
January				0		0												0
February				0			0											0
March				0				0										0
April				0					0									0
May				0					0									0
June				0						0								0
July				0							0							0
August				0								0						0
September				0									0					0
October				0										0				0
November				0											0			0
December				0												0		0
Final	132,812.82	4.00	10	132,799														132,799

DUQUESNE LIGHT COMPANY  
 FUNDING PROJECT NUMBER 05-1001 ARSENAL

	Total	AFUDC Debt	AFUDC Equity	In service Net CWIP	December CWIP Inc AFUDC	Net of AFUDC												Total	
						January	February	March	April	May	June	July	August	September	October	November	December		
<b>S1556 Collier SS Z67 Protection Changes</b>																			
Decemeber 31, 2021 Balance	0.00	0.00	0	0	0														0
January				0		0													0
February				0			0												0
March				0				0											0
April				0					0										0
May				0						0									0
June				0							0								0
July				0								0							0
August				0									0						0
September				0										0					0
October				0											0				0
November				0												0			0
December				0													0		0
Final	0.00	0.00	0	0															0
<b>S1745 (now FPN 08-1000) ARSENAL SS-MDACS Transferred to FPN 08-1000</b>																			
Decemeber 31, 2021 Balance	0.00	0.00	0	0	0														0
January				0		0													0
February				0			0												0
March				0				0											0
April				0					0										0
May				0						0									0
June				0							0								0
July				0								0							0
August				0									0						0
September				0										0					0
October				0											0				0
November				0												0			0
December				0													0		0
Final	0.00	0.00	0	0															0
<b>S1747 (now FPN 08-1000) ARSENAL SS-HPFF Forced Coolong System</b>																			
Decemeber 31, 2021 Balance	0.00	0.00	0	0	0														0
January				0		0													0
February				0			0												0
March				0				0											0
April				0					0										0
May				0						0									0
June				0							0								0
July				0								0							0
August				0									0						0
September				0										0					0
October				0											0				0
November				0												0			0
December				0													0		0
Final	0.00	0.00	0	0															0

DUQUESNE LIGHT COMPANY  
 FUNDING PROJECT NUMBER 05-1001 ARSENAL

**Closed Posted/Cancelled**

	Total	AFUDC Debt	AFUDC Equity	In service Net CWIP	December CWIP Inc AFUDC
<b>S1748(now FPN 08-1000) BI SS Upgrade Pumping Plant HPFFForced Cooling</b>					
Decemeber 31, 2021 Balance	0.00	0.00		0	0
January				0	
February				0	
March				0	
April				0	
May				0	
June				0	
July				0	
August				0	
September				0	
October				0	
November				0	
December				0	
Final	0.00	0.00	0	0	
<b>S1927 Correction for S0981 Auto Transformer</b>					
Decemeber 31, 2021 Balance	906,398.50	0.00	36	906,363	906,363
January				0	
February				0	
March				0	
April					
May					
June					
July					
August					
September					
October					
November					
December					
Final	906,398.50	0.00	36	906,363	
<b>L0808 Clean up journal 5135</b>					
Decemeber 31, 2021 Balance	0.00	0.00	0	0	
January				0	
February				0	
March				0	
April					
May					
June					
July					
August					
September					
October					
November					
December					
(Verified June 09 ) Total	0.00	0.00	0	0	

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

DUQUESNE LIGHT COMPANY  
 FUNDING PROJECT NUMBER 05-1001 ARSENAL

Closed Posted/Cancelled

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



08-1000

FPN 08-1000 HPFFMDAC& forced cooling	Total	Afunc Debt	Afunc Equity	Net Cwip	December	Net of AFUDC												Total
					Inc AFUDC	January	February	March	April	May	June	July	August	September	October	November	December	
<b>S1745 ARSENAL SS-MDACS</b>																		
Decemeber 31, 2021 Balance	2,600,972	0	0	2,600,972	2,600,972												2,600,972	
January	0			0		0											0	
February	0			0			0										0	
March	0			0				0									0	
April	0			0					0								0	
May	0			0						0							0	
June	0			0							0						0	
July	0			0								0					0	
August	0			0									0				0	
September	0			0										0			0	
October	0			0											0		0	
November	0			0												0	0	
December	0			0													0	
<b>Final</b>	<b>2,600,972</b>	<b>0</b>	<b>0</b>	<b>2,600,972</b>													<b>0</b>	
<b>S1747 ARSENAL SS-HPFF Forced Coolong System</b>																		
Decemeber 31, 2021 Balance	17,258,647	8,935	29,417	17,220,295	17,220,295												17,220,295	
January	0			0		0											0	
February	0			0			0										0	
March	0			0				0									0	
April	0			0					0								0	
May	0			0						0							0	
June	0			0							0						0	
July	0			0								0					0	
August	0			0									0				0	
September	0			0										0			0	
October	0			0											0		0	
November	0			0												0	0	
December	0			0													0	
<b>Verified Jan 31, 2015</b>	<b>17,258,647</b>	<b>8,935.00</b>	<b>29,417.00</b>	<b>17,220,295</b>													<b>0</b>	
<b>S1748 BI SS Upgrade Pumping Plant HPFFForced Cooling</b>																		
Decemeber 31, 2021 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	
<b>Final</b>	<b>97,036</b>	<b>0</b>	<b>0</b>	<b>97,036</b>													<b>0</b>	

08-1000

FPN 08-1000 HPFFMDAC& forced cooling	Total	Afudc Debt	Afudc Equity	Net Cwip	December	Net of AFUDC												Total	
					Cwip	January	February	March	April	May	June	July	August	September	October	November	December		
<b>A2145 MDACS &amp; Forced Communications</b>																			
December 31, 2021 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															
July	0			0															
August	0			0															
September	0			0															
October	0			0															
November	0			0															
December	0			0															
<b>Final</b>	<b>4,665</b>	<b>15</b>	<b>36</b>	<b>4,614</b>															
<b>Total</b>	<b>20,462,064</b>	<b>9,051</b>	<b>29,787</b>	<b>20,423,226</b>															
Total all work orders	20,462,064	9,051	29,787	20,423,226	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Allowable Dec 2005 AFUDC		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total allowable basis	20,462,064	9,051	29,787	20,423,226															
FPN 05-1001					0														0
December P.T.D. CWIP including AFUDC					0														0
Monthly Cwip net of AFUDC																			0
January																			0
February							0												0
March								0											0
April									0										0
May										0									0
June											0								0
July												0							0
August													0						0
September														0					0
October															0				0
November																0			0
December																	0		0
Total CWIP					0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
					20,423,226														20,423,226
January							0												0
February								0											0
March									0										0
April										0									0
May											0								0
June												0							0
July													0						0
August														0					0
September															0				0
October																0			0
November																	0		0
December																		0	0
Total In Service					20,423,226	0	0	0	0	0	0	0	0	0	0	0	0	0	20,423,226
FPN 05-1001 Total					20,423,226	0	0	0	0	0	0	0	0	0	0	0	0	0	20,423,226
																			Control Variance
																			20,423,226.03
																			0

DUQUESNE LIGHT COMPANY  
 FUNDING PROJECT NUMBER 08-1002 HIGHLAND

	Charges	AFUDC Debt	AFUDC Equity	Net CWIP	December inc allow 2005 afudc	January	February	March	April	May	June	July	August	September	October	November	December	Total	
<b>L0564 Highland S/S - 69/138 KV Line</b>																			
<b>31-Dec-21</b>	18,056,234	2,853	4,648	18,048,733	18,056,234														18,056,234
January	0			0		0													0
February	0			0			0												0
March	0			0				0											0
April	0			0					0										0
May	0			0						0									0
June	0			0							0								0
July	0			0								0							0
August	0			0									0						0
September	0			0										0					0
October	0			0											0				0
November	0			0												0			0
December	0			0													0		0
<b>Final</b>	18,056,234	2,853	4,648	18,048,733															18,048,733
<b>L0565 Highland S/S - 69/345 KV Line</b>																			
<b>31-Dec-21</b>	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
<b>Verified april 2014</b>	32,337,816	2,508	4,087	32,331,221															32,331,221
<b>S0982 Highland S/S - Conversion to 138 KV</b>																			
<b>31-Dec-21</b>	4,085,094	42	53	4,084,999	4,085,094														4,085,094
January	0			0		0													0
February	0			0			0												0
March	0			0				0											0
April	0			0					0										0
May	0			0						0									0
June	0			0							0								0
July	0			0								0							0
August	0			0									0						0
September	0			0										0					0
October	0			0											0				0
November	0			0												0			0
December	0			0													0		0
<b>Final</b>	4,085,094	42	53	4,084,999															4,084,999

DUQUESNE LIGHT COMPANY  
 FUNDING PROJECT NUMBER 08-1002 HIGHLAND

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

DUQUESNE LIGHT COMPANY  
 FUNDING PROJECT NUMBER 08-1002 HIGHLAND

S2052	Charges	AFUDC		Net CWIP	December inc allow 2005 afudc	January	February	March	April	May	June	July	August	September	October	November	December	Total	
		Debt	Equity																
	<b>Arsenal SS 308 Line terminal (@ logans Ferry)</b>																		
	31-Dec-21	365,822	0	0	365,822	365,822													365,822
January		0					0												0
February		0						0											0
March		0							0										0
April		0								0									0
May		0									0								0
June		0										0							0
July													0						0
August														0					0
September															0				0
October																0			0
November																	0		0
December																		0	0
<b>Final</b>		365,822	0	0	365,822														0
<b>Total</b>		<b>56,570,584</b>	<b>5,407</b>	<b>8,794</b>	<b>56,556,383</b>														
Total all work orders		56,570,584	5,407	8,794	56,556,383														
Allowable Dec 2005 AFUDC			5,407	8,794	14,201														
Total allowable basis					56,570,584														
FPN 05-1002						0													0
December TTD CWIP including AFUDC						0													0
Monthly CWIP Net of AFUDC																			
	January																		0
	February																		0
	March																		0
	April																		0
	May																		0
	June																		0
	July																		0
	August																		0
	September																		0
	October																		0
	November																		0
	December																		0
FPN 05-1002 Total						0	0	0	0	0	0	0	0	0	0	0	0	0	0
December TTD CWIP including AFUDC						56,570,584													56,570,584
	January						0												0
	February							0											0
	March								0										0
	April									0									0
	May										0								0
	June											0							0
	July												0						0
	August													0					0
	September														0				0
	October															0			0
	November																0		0
	December																	0	0
Total In Service						56,570,584	0	0	0	0	0	0	0	0	0	0	0	0	56,570,584
Total						56,570,584	0	0	0	0	0	0	0	0	0	0	0	0	56,570,584
																		Control Variance	56,570,584
																			0

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

Closed posted  
 In service

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

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

Closed posted  
 In service

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

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

Closed posted  
 In service

Closed Posted/cancelled

	Charges	AFUDC Debt	AFUDC Equity	Net CWIP	December Bal Inc AFUDC	January	February	March	April	May	June	July	August	September	October	November	December	Total
<b>L0729</b>	<b>Trf Z59 from L0684</b>																	
December 31, 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															0			
November																		
December																		
<b>Final</b>	362,364.00	-	-	362,364.00														
<b>L0730</b>	<b>Trf Z51 from L0684</b>																	
December 31, 2021	338,487.00	-	-	338,487.00	338,487													
January																		
February																		
March *xfer to COR unitization								0										
April 98951.to cor in april																		
May																		
June											0							
July												0						
August													0					
September														0				
October															0			
November																		
December																		
<b>Final</b>	338,487.00	-	-	338,487.00														
<b>L0731</b>	<b>Trf Z52 from L0684</b>																	
December 31, 2021	899,335.00	-	-	899,335.00	899,335													
January																		
February																		
March *xfer to COR unitization								0										
April 121351 to cor in april																		
May																		
June											0							
July												0						
August													0					
September														0				
October															0			
November																		
December																		
<b>Final</b>	899,335.00	-	-	899,335.00														
<b>L0732</b>	<b>Trf Z53 from L0684</b>																	
December 31, 2021	497,068.00	-	-	497,068.00	497,068													
January																		
February																		
March								0										
April																		
May																		
June											0							
July												0						
August													0					
September														0				
October															0			
November																		
December																		
<b>Final</b>	497,068.00	-	-	497,068.00														
<b>L0733</b>	<b>Trf Z54 from L0684</b>																	
December 31, 2021	763,326.00			763,326.00	763,326													
January						0												
February							0											
March								0										
April									0									
May																		
June											0							
July												0						
August													0					
September														0				
October															0			
November																		
December																		
<b>Final</b>	763,326.00	-	-	763,326.00														

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

Closed posted  
 In service

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

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

Closed posted  
 In service

Closed Posted/cancelled					December Bal Inc AFUDC	January	February	March	April	May	June	July	August	September	October	November	December	Total
Charges	AFUDC Debt	AFUDC Equity	Net CWIP															
<b>S1731 BI SS Auto Transformer Capital Spare (no longer DTEP)</b>																		
December 31, 2021	-	-	-	-	0													0
January	-	-	-	-		0												0
February	-	-	-	-			0											0
March	-	-	-	-				0										0
April	-	-	-	-					0									0
May	-	-	-	-						0								0
June	-	-	-	-							0							0
July	-	-	-	-								0						0
August	-	-	-	-									0					0
September	-	-	-	-										0				0
October	-	-	-	-											0			0
November	-	-	-	-												0		0
December	-	-	-	-													0	0
<b>Repointed to non DTEP FPN</b>	-	-	-	-														0
<b>S1732 Cheswick Wvd SS- Capital Spare Auto (no Longer DTEP)</b>																		
December 31, 2021	-	-	-	-	0													0
January	-	-	-	-		0												0
February	-	-	-	-			0											0
March	-	-	-	-				0										0
April	-	-	-	-					0									0
May	-	-	-	-						0								0
June	-	-	-	-							0							0
July	-	-	-	-								0						0
August	-	-	-	-									0					0
September	-	-	-	-										0				0
October	-	-	-	-											0			0
November	-	-	-	-												0		0
December	-	-	-	-													0	0
<b>Repointed to non DTEP FPN</b>	-	-	-	-														0
<b>S1737 Illinois SS upgrade Z57</b>																		
December 31, 2021	300,101.66	-	-	300,101.66	300,102													300,102
January	-	-	-	-		0												0
February	-	-	-	-			0											0
March	-	-	-	-				0										0
April	-	-	-	-					0									0
May	-	-	-	-						0								0
June	-	-	-	-							0							0
July	-	-	-	-								0						0
August	-	-	-	-									0					0
September	-	-	-	-										0				0
October	-	-	-	-											0			0
November	-	-	-	-												0		0
December	-	-	-	-													0	0
<b>Final</b>	300,101.66	-	-	300,101.66														300,101.66
<b>A1624 Purchase Property - Allegheny Land Trust - 629-B-100</b>																		
December 31, 2021	40,718.00	-	-	40,718.00	40,718													40,718
January	-	-	-	-		0												0
February	-	-	-	-			0											0
March	-	-	-	-				0										0
April	-	-	-	-					0									0
May	-	-	-	-						0								0
June	-	-	-	-							0							0
July	-	-	-	-								0						0
August	-	-	-	-									0					0
September	-	-	-	-										0				0
October	-	-	-	-											0			0
November	-	-	-	-												0		0
December	-	-	-	-													0	0
<b>final</b>	40,718.00	-	-	40,718.00														40,718.00
<b>S1793 Colfax SS Eliminate Substation</b>																		
December 31, 2021	-	-	-	-	0													0
January	-	-	-	-		0												0
February	-	-	-	-			0											0
March	-	-	-	-				0										0
April	-	-	-	-					0									0
May	-	-	-	-						0								0
June	-	-	-	-							0							0
July	-	-	-	-								0						0
August	-	-	-	-									0					0
September	-	-	-	-										0				0
October	-	-	-	-											0			0
November	-	-	-	-												0		0
December	-	-	-	-													0	0
<b>Final</b>	-	-	-	-														0

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

Closed posted  
 In service

Closed Posted/cancelled

Charges	AFUDC Debt	AFUDC Equity	Net CWIP	December Bal Inc AFUDC	January	February	March	April	May	June	July	August	September	October	November	December	Total	
<b>S1759 repointed to 08-1024 Plum SS Upgrade Z54 protection equip</b>																		
December 31, 2021	16.73	6.04	10.69	-													0	
January					0												0	
February						0											0	
March							0										0	
April								0									0	
May									0								0	
June										0							0	
July											0						0	
August												0					0	
September													0				0	
October														0			0	
November															0		0	
December																0	0	
<b>Final</b>	16.73	6.04	10.69														0	
<b>S1805 North SS upgrade Z55 protection</b>																		
December 31, 2021	51,324.11	-	-	51,324.11	51,324												51,324	
January					0												0	
February						0											0	
March							0										0	
April								0									0	
May									0								0	
June										0							0	
July											0						0	
August												0					0	
September													0				0	
October														0			0	
November															0		0	
December																0	0	
<b>Verified June 2011</b>	51,324.11	-	-	51,324.11													0	
<b>S1947 Universal SS-Upgrade Z152 equip</b>																		
December 31, 2021	741,599.00	-	-	741,599.00	741,599												741,599	
January					0												0	
February						0											0	
March							0										0	
April								0									0	
May									0								0	
June										0							0	
July											0						0	
August												0					0	
September													0				0	
October														0			0	
November															0		0	
December																0	0	
<b>Final</b>	741,599.00	-	-	741,599.00													0	
<b>S1948 Dravosburg SS-Upgrade Z78 equip</b>																		
December 31, 2021	260,734.11	-	-	260,734.11	260,734												260,734	
January					0												0	
February																	0	
March							0										0	
April								0									0	
May									0								0	
June										0							0	
July											0						0	
August												0					0	
September													0				0	
October														0			0	
November															0		0	
December																0	0	
<b>Final</b>	260,734.11	-	-	260,734.11													0	
<b>S2052 Arsenal SS 308 Line terminal ( @ logans Ferry)</b>																		
December 31, 2021	-	-	-	-	0												0	
January						0											0	
February							0										0	
March								0									0	
April									0								0	
May										0							0	
June											0						0	
July												0					0	
August													0				0	
September														0			0	
October															0		0	
November																0	0	
December																0	0	
<b>Repointed to Non DTEP FPN</b>	-	-	-	-													0	



DUQUESNE LIGHT COMPANY  
 FUNDING PROJECT NUMBER 05-1004 COLLIER

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



DUQUESNE LIGHT COMPANY  
 FUNDING PROJECT NUMBER 05-1005 BRUNO ISLAND

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

DUQUESNE LIGHT COMPANY  
 FUNDING PROJECT NUMBER 05-1005 BRUNO ISLAND

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

DUQUESNE LIGHT COMPANY  
 FUNDING PROJECT NUMBER 05-1005 BRUNO ISLAND

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

DUQUESNE LIGHT COMPANY  
 FUNDING PROJECT NUMBER 08-1008 WILMERDING

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

DUQUESNE LIGHT COMPANY  
 FUNDING PROJECT NUMBER 08-1008 WILMERDING

	Total	AFUDC Debt	AFUDC Equity	Net CWIP	December CWIP Inc AFUDC	January	February	March	April	May	June	July	August	September	October	November	December	Total
<b>In service</b>																		
<b>Closed Posted</b>																		
<b>S1768 Wilmerding SS Rearrange Z50 and Z51</b>																		
December 31, 2021	207,899	0.00	0.00	207,899	207,899													
January	0			0		0												0
February	0			0			0											0
March	0			0				0										0
April	0			0					0									0
May	0			0						0								0
June	0			0							0							0
July	0			0								0						0
August	0			0									0					0
September	0			0										0				0
October	0			0											0			0
November	0			0												0		0
December	0			0													0	0
	207,899	0.00	0.00	207,899														
<b>Total all work orders</b>	<b>2,022,838</b>	<b>-719</b>	<b>-1,494</b>	<b>2,025,052</b>														
<b>Total allowable basis</b>		<b>68</b>	<b>111</b>	<b>2,025,231</b>														
December TTD CWIP inc AFUDC					0													0
Monthly CWIP Net of AFUDC																		
January						0												0
February							0											0
March								0										0
April									0									0
May										0								0
June											0							0
July												0						0
August													0					0
September														0				0
October															0			0
November																0		0
December																	0	0
Total CWIP	0				0	0	0	0	0	0	0	0	0	0	0	0	0	0
January					2,025,231	0												2,025,231
February							0											0
March								0										0
April									0									0
May										0								0
June											0							0
July												0						0
August													0					0
September														0				0
October															0			0
November																0		0
December																	0	0
	2,025,231					0	0	0	0	0	0	0	0	0	0	0	0	2,025,231
Total	2,025,231	0	0			0	0	0	0	0	0	0	0	0	0	0	0	2,025,231
																		Control Variance
																		0

DUQUESNE LIGHT COMPANY  
 FUNDING PROJECT NUMBER 08-1009 PINE CREEK

Work Order Closed Posted

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

DUQUESNE LIGHT COMPANY  
 FUNDING PROJECT NUMBER 08-1009 PINE CREEK

Work Order Closed Posted

				In Service	December CWIP Inc AFUDC	January	February	March	April	May	June	July	August	September	October	November	December	Total
				Net CWIP														
				AFUDC Debt	AFUDC Equity													
<b>S1015</b>	<b>Pine Creek SS - Convert Bus Tie</b>																	
31-Dec-21	935,881	502	819	934,560														
January				0		0												0
February				0			0											0
March				0				0										0
April				0					0									0
May				0						0								0
June				0							0							0
July				0								0						0
August				0									0					0
September				0										0				0
October				0											0			0
November				0												0		0
December				0													0	0
Final	935,881	502	819	934,560														0
<b>S1016</b>	<b>Pine Creek SS - Convert Bus Tie</b>																	
31-Dec-21	890,180	532	867	888,781														
January				0		0												0
February				0			0											0
March				0				0										0
April				0					0									0
May				0						0								0
June				0							0							0
July				0								0						0
August				0									0					0
September				0										0				0
October				0											0			0
November				0												0		0
December				0													0	0
Final	890,180	532	867	888,781														0

DUQUESNE LIGHT COMPANY  
 FUNDING PROJECT NUMBER 08-1009 PINE CREEK

Work Order Closed Posted

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

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

**Work Order Closed/Posted**

In Service

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



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

**Work order Closed Posted**

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

DUQUESNE LIGHT COMPANY  
 FUNDING PROJECT NUMBER 05-1011 DRAVOSBURG

Work order Closed Posted

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

DUQUESNE LIGHT COMPANY  
FUNDING PROJECT NUMBER 05-1013 HOPEWELL

FPN 05-1013

	Total	Debt	Equity	Net CWIP	December Cwip in service	January	February	March	Net of AFUDC			July	August	September	October	November	December	Total	
									April	May	June								
<b>L0659</b>	<b>Convert 66145 to Z26 Rearrange Z23</b>																		
December 31, 2021	523,662	-35.65	-81.87	523,780	523,662														
January	0			0		0													
February	0			0			0												
March	0			0				0											
April	0			0					0										
May	0			0						0									
June	0			0							0								
July	0			0								0							
August	0			0									0						
September	0			0										0					
October	0			0											0				
November	0			0												0			
December	0			0													0		
<b>Final</b>	523,662	-35.65	-81.87	523,780															

	Total	Debt	Equity	Net CWIP	December Cwip in service	January	February	March	Net of AFUDC			July	August	September	October	November	December	Total	
									April	May	June								
<b>S1764</b>	<b>Hopewell SS Convert 69 to 138 kv</b>																		
December 31, 2021	7,397,968	4,257.35	13,446.24	7,380,264	7,380,264														
January	0			0		0													
February	0			0			0												
March	0			0				0											
April	0			0					0										
May	0			0						0									
June	0			0							0								
July	0			0								0							
August	0			0									0						
September	0			0										0					
October	0			0											0				
November	0			0												0			
December	0			0													0		
<b>Final</b>	7,397,968	4,257.35	13,446.24	7,380,264															

	Total	Afudc Debt	Afudc Equity	Net Cwip
Total all work orders	7,921,630	4,221.70	13,364.87	7,904,044
Allowable Dec 2005 AFUDC		-35.65	-81.87	-118
Total allowable basis			Control	7,903,927

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

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

FPN 05-1013 Total	7,903,927	0	0	0	0	0	0	0	0	0	0	0	0	0	Control	7,903,926.82
															Variance	0.00

DUQUESNE LIGHT COMPANY  
 FUNDING PROJECT NUMBER 08-1014 VALLEY

work order closed Posted

	Total	AFUDC Debt	AFUDC Equity	In-Service Net CWIP	December (Dec Ytd) Inc AFUDC	Net of AFUDC												Total
						January	February	March	April	May	June	July	August	September	October	November	December	
<b>S1034</b>	<b>Valley SS - Convert to 138 KV</b>																	
December 31, 2021	4,008,990	1,126	1,835	4,006,029	4,008,990													4,008,990
January	0			0		0												0
February	0			0			0											0
March	0			0				0										0
April	0			0					0									0
May	0			0						0								0
June				0							0							0
July				0								0						0
August				0									0					0
September				0										0				0
October				0											0			0
November				0												0		0
December				0													0	0
Final	4,008,990	1,126	1,835	4,006,029														
<b>S1581</b>	<b>Hopewell SS Upgrade Ckt 66141 Prot</b>																	
December 31, 2021					19,695													0
January	20,164	139	329	19,695	19,695													19,695
February	0			0			0											0
March	0			0				0										0
April				0					0									0
May				0						0								0
June				0							0							0
July				0								0						0
August				0									0					0
September				0										0				0
October				0											0			0
November				0												0		0
December				0													0	0
Total				0														0
Final	20,164	139	329	19,695														
<b>S1919 to be repointed to newnon DTEP fpr Cheswick SS Inst Z-84 138kv line position</b>																		
December 31, 2021		0	0	0	0													0
January				0		0												0
February				0			0											0
March				0														0
April				0														0
May				0														0
June				0														0
July				0														0
August				0														0
September				0														0
October				0														0
November				0														0
December				0														0
Final	0	0	0	0														0



DUQUESNE LIGHT COMPANY  
 FUNDING PROJECT NUMBER 08-1016 AMBRIDGE

In service

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



DUQUESNE LIGHT COMPANY  
 FUNDING PROJECT NUMBER 08-1017 CRESCENT

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

DUQUESNE LIGHT COMPANY  
 FUNDING PROJECT NUMBER 08-1017 CRESCENT

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



DUQUESNE LIGHT COMPANY  
 FUNDING PROJECT NUMBER 08-1022 SEWICKELY

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

DUQUESNE LIGHT COMPANY  
 FUNDING PROJECT NUMBER 08-1022 SEWICKELY

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

DUQUESNE LIGHT COMPANY  
 FUNDING PROJECT NUMBER 08-1022 SEWICKELY

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

DUQUESNE LIGHT COMPANY  
 FUNDING PROJECT NUMBER 08-1023 LEGIONVILLE

In Service

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

DUQUESNE LIGHT COMPANY  
 FUNDING PROJECT NUMBER 08-1023 LEGIONVILLE

In Service

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

DUQUESNE LIGHT COMPANY  
 FUNDING PROJECT NUMBER 08-1024 PLUM

NOTE PROJECT POSTPONED CREDIT, DTEP IN DECEMBER 2011

Close Posted

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





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

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

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

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

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

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





**Duquesne Light Company**  
**Summary of 2022 Brady Alternative Transmission Plant Balances by Month**

A CWIP to date  
 At December 31, 2021 (0)

B Plant in Service to Date  
 At December 31, 2021 155,913,693

C1 CWIP without AFUDC	Monthly Actual	Cumulative
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 31, 2022	0	(0)

C2 Plant in Service	Monthly Actual	Cumulative
December 31 2021	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, 2022	0	155,913,693

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

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

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

Duquesne Light Company

Project Complete		(A) 31-Dec-22 Project To Date CWIP	(B) 31-Dec-22 Project To Date PIS	(C1) RTEP CWIP 2022												Total CWIP
EPN	Project			January	February	March	April	May	June	July	August	September	October	November	December	
Brady Alternative Phase 1																
10-0013	Trans Capacity FORBES	-	24,942,135.85	-	-	-	-	-	-	-	-	-	-	-	-	-
10-0015	Trans Capacity HPFF PIPE CABLE SYS	-	45,938,204.19	-	-	-	-	-	-	-	-	-	-	-	-	-
Brady Alternative Phase 2																
10-0034	Brady Alternative 2A	-	19,395,282.97	-	-	-	-	-	-	-	-	-	-	-	-	-
11-0014	Brady alternative 2B	(0)	65,638,069.61	-	-	-	-	-	-	-	-	-	-	-	-	(0)
Total		(0)	155,913,692.62	-	-	-	-	-	-	-	-	-	-	-	-	(0)
Cumulative total				(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)

Duquesne Light Company

Project Complete		(C2) RTEP 2022 Placed in service												Total In Service To Date	Total CWIP & In Service	Control	Variance	
EPN	Project	January	February	March	April	May	June	July	August	September	October	November	December					
Brady Alternative Phase 1																		
10-0013	Trans Capacity FORBES	-	-	-	-	-	-	-	-	-	-	-	-	-	24,942,135.85	24,942,135.85	24,942,135.85	-
10-0015	Trans Capacity HPFF PIPE CABLE SYS	-	-	-	-	-	-	-	-	-	-	-	-	-	45,938,204.19	45,938,204.19	45,938,204.19	-
Brady Alternative Phase 2																		
10-0034	Brady Alternative 2A	-	-	-	-	-	-	-	-	-	-	-	-	-	19,395,282.97	19,395,282.97	19,395,282.97	-
11-0014	Brady alternative 2B	-	-	-	-	-	-	-	-	-	-	-	-	-	65,638,069.61	65,638,069.56	65,638,069.56	-
Total		-	-	-	-	-	-	-	-	-	-	-	-	-	155,913,692.62	155,913,692.57	155,913,692.57	-
Cumulative total		155,913,692.62	155,913,692.62	155,913,692.62	155,913,692.62	155,913,692.62	155,913,692.62	155,913,692.62	155,913,692.62	155,913,692.62	155,913,692.62	155,913,692.62	155,913,692.62	155,913,692.62	-	155,913,692.57		

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

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

Additions only (no RWIP included)

Closed posted  
 In service

	Charges	AFUDC Debt	AFUDC Equity	Net CWIP	December Balance WO AFUDC	January	February	March	April	May	June	July	August	September	October	November	December	Total	
<b>L0821</b>	<b>Construct Carson-Forbes Line</b>																		
December 31, 2021	8,709,397.25	0.77	0.48	8,709,396	8,709,396														8,709,396
January						0													
February							0												
March								0											
April									0										
May										0									
June											0								
July												0							
August													0						
September														0					
October															0				
November																0			
December																	0		
<b>Total</b>	8,709,397	1	0	8,709,396															
<b>L0822</b>	<b>Construct Forbes-Oakland Z48 line</b>																		
December 31, 2021	8,758,104	0	0	8,758,104	8,758,104														8,758,104
January						0													
February							0												
March								0											
April									0										
May										0									
June											0								
July												0							
August													0						
September														0					
October															0				
November																0			
December																	0		
<b>Total</b>	8,758,104	0	0	8,758,104															
<b>L0823</b>	<b>Construct Brunot Island -Forbes Z46</b>																		
December 31, 2021	19,663,451	0	0	19,663,451	19,663,451														19,663,451
January						0													
February							0												
March								0											
April									0										
May										0									
June											0								
July												0							
August													0						
September														0					
October															0				
November																0			
December																	0		
<b>total</b>	19,663,451	0	0	19,663,451															
<b>S2069</b>	<b>BI SS P1 New Breakers ckt no. 66201</b>																		
December 31, 2021	(1)	0	0	(1)	(1)														(1)
January						0													
February							0												
March								0											
April									0										
May										0									
June											0								
July												0							
August													0						
September														0					
October															0				
November																0			
December																	0		
<b>total</b>	(1)	0	0	(1)															
<b>S2070</b>	<b>BI Forbes ckt no. 66201 -P4</b>																		
December 31, 2021	0	0	0	0	0														0
January						0													
February							0												
March								0											
April									0										
May										0									
June											0								
July												0							
August													0						
September														0					
October															0				
November																0			
December																	0		
<b>Total</b>	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		Net CWIP	December Balance WO AFUDC	Closed posted In service												Total	
		Debt	Equity			January	February	March	April	May	June	July	August	September	October	November	December		
<b>S2115 Oakland SS Upgrade Bkr &amp; protection</b>																			
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		
<b>Final</b>	<b>1,589,480</b>	<b>0</b>	<b>0</b>	<b>1,589,480</b>															
<b>S2116 J&amp;L Southside SS Elim 69kv &amp; up HPFF</b>																			
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		
<b>Total</b>	<b>1,839,368</b>	<b>(0)</b>	<b>(0)</b>	<b>1,839,368</b>															0
<b>S2119 Carson SS - Upgrade Z86 protection</b>																			
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		
<b>Final</b>	<b>868,517</b>	<b>0</b>	<b>0</b>	<b>868,517</b>															0
<b>S2265 BI SS Install Upgrade BI-Forbes Z46</b>																			
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		
<b>Final</b>	<b>3,772,924</b>	<b>0</b>	<b>0</b>	<b>3,772,924</b>															0
<b>S2267 Forbes SS Upgrade Oil house equipment</b>																			
December 31, 2021	670,364	111	365	669,888	669,888														669,888
January				0		0													
February				0			0												
March				0				0											
April				0					0										
May				0						0									
June				0							0								
July				0								0							
August				0									0						
September				0										0					
October				0											0				
November				0												0			
December				0													0		
<b>Final</b>	<b>670,364</b>	<b>111</b>	<b>365</b>	<b>669,888</b>															0

DUQUESNE LIGHT COMPANY  
FUNDING PROJECT NUMBER 10-0015

In service  
Closed Posted/cancelled

Additions only (no RWIP included)

Closed posted  
In service

	Charges	Additions only (no RWIP included)			December Balance WO AFUDC	Closed posted In service												Total
		AFUDC Debt	AFUDC Equity	Net CWIP		January	February	March	April	May	June	July	August	September	October	November	December	
<b>360549 BI Power Station Install oil plant service</b>																		
December 31, 2021	0	(0)	0	(0)	(0)													
January					0		0											
February					0		0											
March					0		0											
April					0		0											
May					0		0											
June					0		0											
July					0		0											
August					0		0											
September					0		0											
October					0		0											
November repointed to 10-0014					0		0											
December					0		0											
<b>Final</b>	0	(0)	0	(0)	(0)											0		
<b>S2591 B. I. SS upgrade Station T equip. Date as complete in June did not move from cwip</b>																		
December 31, 2021	2,976	0	1	2,975	2,975													
January					0													
February					0													
March					0													
April					0													
May					0													
June					0													
July					0													
August					0													
September					0													
October					0													
November					0													
December					0													
	2,976	0	1	2,975														
<b>S2592 Carson SS upgrade Station T equipment</b>																		
December 31, 2021	64,102	(0)	0	64,102	64,102													
January					0													
February					0													
March					0													
April					0													
May					0													
June					0													
July					0													
August					0													
September					0													
October					0													
November					0													
December					0													
	64,102	(0)	0	64,102														
<b>L0912 Z-86 added UG cable and Splice</b>																		
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													
<b>Total</b>	0	0	0	0	0											0		

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

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

Additions only (no RWIP included)

Closed posted  
 In service

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

DUQUESNE LIGHT COMPANY  
 FUNDING PROJECT NUMBER 10-0013

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

DUQUESNE LIGHT COMPANY  
FUNDING PROJECT NUMBER 10-0013

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

DUQUESNE LIGHT COMPANY  
 FUNDING PROJECT NUMBER 10-0034

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

DUQUESNE LIGHT COMPANY  
 FUNDING PROJECT NUMBER 10-0034

	Total	AFUDC Debt	AFUDC Equity	Code Final In service Net CWIP	December Cwip WO AFUDC	Net of AFUDC												Total			
						January	February	March	April	May	June	July	August	September	October	November	December				
<b>L0853 Reconnector Z86 (overhd)</b>																					
December 31, 2021	1,471,107	(0)	(0)	1,471,108	1,471,108																
January				0		0															
February				0			0														
March				0				0													
April				0					0												
May				0						0											
June				0							0										
July				0								0									
August				0									0								
September				0										0							
October				0											0						
November				0												0					
December				0													0				
<b>total</b>	<b>1,471,107</b>	<b>(0)</b>	<b>(0)</b>	<b>1,471,108</b>																	
<b>S2340 Construct Carson Oakland z-47</b>																					
December 31, 2021	1,511,045	(1)	(0)	1,511,046	1,511,046																
January	0			0		0															
February	0			0			0														
March	0			0				0													
April	0			0					0												
May	0			0						0											
June	0			0							0										
July	0			0								0									
August	0			0									0								
September	0			0										0							
October	0			0											0						
November	0			0												0					
December	0			0													0				
<b>total</b>	<b>1,511,045</b>	<b>(1)</b>	<b>(0)</b>	<b>1,511,046</b>																	
<b>S2341 J&amp;L SouthsideSS Upgrade z-47 &amp; Z86</b>																					
December 31, 2021	1,455,535	1	(0)	1,455,535	1,455,535																
January	0			0		0															
February	0			0			0														
March	0			0				0													
April	0			0					0												
May	0			0						0											
June	0			0							0										
July	0			0								0									
August	0			0									0								
September	0			0										0							
October	0			0											0						
November	0			0												0					
December	0			0													0				
<b>total</b>	<b>1,455,535</b>	<b>1</b>	<b>(0)</b>	<b>1,455,535</b>																	
<b>S2343 Carson SS upgrade Z47 and Z71</b>																					
December 31, 2021	2,664,496	(0)	(0)	2,664,497	2,664,497																
January	0			0		0															
February	0			0			0														
March	0			0				0													
April	0			0					0												
May	0			0						0											
June	0			0							0										
July	0			0								0									
August	0			0									0								
September	0			0										0							
October	0			0											0						
November	0			0												0					
December	0			0													0				
<b>total</b>	<b>2,664,496</b>	<b>(0)</b>	<b>(0)</b>	<b>2,664,497</b>																	
<b>S2344 Forbes SS Upgrade Z86 cancelled</b>																					
December 31, 2021	4,661	0	0	4,661	4,661																
January	0			0		0															
February	0			0			0														
March	0			0				0													
April	0			0					0												
May	0			0						0											
June	0			0							0										
July	0			0								0									
August	0			0									0								
September	0			0										0							
October	0			0											0						
November	0			0												0					
December	0			0													0				
<b>Cancelled</b>	<b>4,661</b>	<b>0</b>	<b>0</b>	<b>4,661</b>																	
				<b>(4,661)</b>																	

DUQUESNE LIGHT COMPANY  
 FUNDING PROJECT NUMBER 10-0034

	Total	AFUDC Debt	AFUDC Equity	Code	December Cwip WO AFUDC	Net of AFUDC												Total
				Final In service		January	February	March	April	May	June	July	August	September	October	November	December	
<b>S2345 Dravosburg SS Upgrade Z71 Protection</b>																		
December 31, 2021	0	0	0		0													
January					0													
February					0		0											
March					0			0										
April					0				0									
May					0					0								
June					0						0							
July					0							0						
August					0								0					
September					0									0				
October					0										0			
November					0											0		
December					0												0	
<b>Verified November 31, 2012</b>	0	0	0		0													
January					0													
February					0		0											
March					0			0										
April					0				0									
May					0					0								
June					0						0							
July					0							0						
August		0			0								0					
September					0									0				
October					0										0			
November					0											0		
December					0												0	
(Verified) Total	0	0	0		0													
January					0													
February					0		0											
March					0			0										
April					0				0									
May					0					0								
June					0						0							
July					0							0						
August		0			0								0					
September					0									0				
October					0										0			
November					0											0		
December					0												0	
(Verified) Total	0	0	0		0													
December 2021 Balance					0													
January					0		0											
February					0			0										
March					0				0									
April					0					0								
May					0						0							
June					0							0						
July					0								0					
August		0			0									0				
September					0										0			
October					0											0		
November					0												0	
December					0													0
(Verified) Total	0	0	0		0													

DUQUESNE LIGHT COMPANY  
 FUNDING PROJECT NUMBER 10-0034

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

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

Additions only (no RWIP included)

Closed posted  
 In service

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

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

Additions only (no RWIP included)

Closed posted  
 In service

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

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

Additions only (no RWIP included)

Closed posted  
 In service

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

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

Additions only (no RWIP included)

Closed posted  
 In service

	Charges	AFUDC Debt	AFUDC Equity	Net CWIP	December Balance WO AFUDC	January	February	March	April	May	June	July	August	September	October	November	December	Total
<b>LD962 Reconfigure Arsenal-Carson 307 OH</b>	<b>In Service June 15, 2018</b>																	0
December 31, 2021	46,429	0	0	46,429	46,429													46,429
January	0			0		0												0
February	0			0			0											0
March	0			0				0										0
April	0			0					0									0
May	0			0						0								0
June	0			0							0							0
July	0			0								0						0
August	0			0									0					0
September	(0)			(0)										0				(0)
October	0			0											(0)			0
November	0			0												0		0
December	0			0													0	0
<b>69</b>	<b>46,429</b>	<b>0</b>	<b>0</b>	<b>46,429</b>														
<b>116249 - BI - PMH Switchgear and Ductbank</b>	<b>Repointed to FPN 13-0024 (Aug. 2018)</b>																	0
December 31, 2021	(0)	0	(0)	(0)	(0)													(0)
January	0			0		0												0
February	0			0			0											0
March	0			0				0										0
April	0			0					0									0
May	0			0						0								0
June	0			0							0							0
July	0			0								0						0
August	0			0									0					0
September	0			0										0				0
October	0			0											0			0
November	0			0												0		0
December	0			0													0	0
	(0)	0	(0)	(0)														(0)
<b>S3215 Carson SS-Install Access Road</b>	<b>Removed to be repointed in APRIL 2018</b>																	0
December 31, 2021	0	0	0	0	0													0
January	0			0		0												0
February	0			0			0											0
March	0			0				0										0
April	0			0					0									0
May	0			0						0								0
June	0			0							0							0
July	0			0								0						0
August	0			0									0					0
September	0			0										0				0
October	0			0											0			0
November	0			0												0		0
December	0			0													0	0
	0	0	0	0														0
<b>S3309 Tecumseh SS - Station Security</b>	<b>Removed to be repointed in APRIL 2018</b>																	0
December 31, 2021	0	0	0	0	0													0
January	0			0		0												0
February	0			0			0											0
March	0			0				0										0
April	0			0					0									0
May	0			0						0								0
June	0			0							0							0
July	0			0								0						0
August	0			0									0					0
September	0			0										0				0
October	0			0											0			0
November	0			0												0		0
December	0			0													0	0



**Duquesne Light Company**  
**Summary of 2022 Transmission Plant Balances by Month**  
**Beaver Valley Deactivation Transmission Project**

A	CWIP to date	
	At December 31, 2021	(32,075)
B	Plant in Service to Date	
	At December 31, 2021	23,010,444

C1	CWIP without AFUDC (1)	Monthly Actual	Cumulative
	December 31 2021	(32,075)	
	January	264,230	232,155
	February	573	232,728
	March	15,631	248,359
	April	(9,124)	239,235
	May	(231,975)	7,260
	June	-	7,260
	July	(0)	7,260
	August	-	7,260
	September	-	7,260
	October	(0)	7,260
	November	-	7,260
	December 31, 2022	(0)	7,260

C2	Plant in Service (1)	Monthly Actual	Cumulative
	December 31, 2021	23,010,444	23,010,444
	January	(214,541)	22,795,903
	February	5,802	22,801,705
	March	(5,342)	22,796,363
	April	11,078	22,807,441
	May	232,515	23,039,956
	June	-	23,039,956
	July	(402)	23,039,554
	August	-	23,039,554
	September	-	23,039,554
	October	-	23,039,554
	November	-	23,039,554
	December 31, 2022	(179)	23,039,375

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

Duquesne Light Company

Cumulative Summary of 2022 "Other" Transmission Projects by Month

	Beginning Balance	Capital Expenditures	Transfers To in service	Ending CWIP
CWIP December 31, 2021				(32,075)
January	(32,075)	49,689	(214,541)	232,155
February	232,155	6,375	5,802	232,728
March	232,728	10,289	(5,342)	248,359
April	248,359	1,954	11,078	239,235
May	239,235	540	232,515	7,260
June	7,260	-	0	7,260
July	7,260	(402)	(402)	7,260
August	7,260	-	-	7,260
September	7,260	-	-	7,260
October	7,260	-	0	7,260
November	7,260	-	0	7,260
December 31, 2022	7,260	(179)	(179)	7,260
Total		68,266	28,931	

	Beginning Balance	Transfers From CWIP	Retirements	Ending Plant In Service
Plant in service December 31, 2021				23,010,444
January	23,010,444	(214,541)	0	22,795,903
February	22,795,903	5,802	0	22,801,705
March	22,801,705	(5,342)	0	22,796,363
April	22,796,363	11,078	0	22,807,441
May	22,807,441	232,515	0	23,039,956
June	23,039,956	0	0	23,039,956
July	23,039,956	(402)	0	23,039,554
August	23,039,554	0	0	23,039,554
September	23,039,554	0	0	23,039,554
October	23,039,554	0	0	23,039,554
November	23,039,554	0	0	23,039,554
December 31, 2022	23,039,554	(179)	0	23,039,375
Total		28,931	0	

DUQUESNE LIGHT COMPANY  
18-0037 BV Deactivation Transmission Project

Total Project 2021	2022 Spend												2022 YTD Spend	Total Project 2022		
	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec				
<b>L1410 : Eirama-Wilson Z-11-Rearr. and Estab</b>																
CWIP Balance w AFUDC	6,571,421													(0)	(0)	6,622,282
AFUDC Debt	(2)														0	(2)
AFUDC Equity	0														0	0
Inservice 6/2020 CP 10/2021															0	0
<b>L1411 : Eirama-Wilson Z-17-Recon &amp; Estab</b>																
CWIP Balance w AFUDC	5,335,696	(1,318)		(1,323)											(2,641)	6,269,236
AFUDC Debt	0														0	0
AFUDC Equity	0														0	0
Inservice 6/2020 Transfer from 766433															0	0
<b>L1412 : Dravosburg-Eirama Z-75-Rec.&amp;Estab</b>																
CWIP Balance w AFUDC	7,696,854			1,133,488	(49)	(838)	(398)								1,132,202	8,948,465
AFUDC Debt	0														0	0
AFUDC Equity	0														0	0
Inservice 12/2020 Completed															0	0
<b>L1413 : Dravosburg-West Mifflin Z-73-Recond</b>																
CWIP Balance w AFUDC	0														0	48,209
AFUDC Debt	0														0	0
AFUDC Equity	0														0	0
Open															0	0
<b>L1415 : Eirama-Mitchell Z-111-Rec.&amp;Establis</b>																
CWIP Balance w AFUDC	428,648														0	475,928
AFUDC Debt	0														0	0
AFUDC Equity	0														0	0
Inservice 6/2020 Completed															0	0
<b>S3786 : Eirama SS-New Substation</b>																
CWIP Balance w AFUDC	(0)														0	105,348
AFUDC Debt	0														0	0
AFUDC Equity	0														0	0
Open															0	0
<b>S3787 : Eirama SS-Establish Wilson Z-11</b>																
CWIP Balance w AFUDC	0														0	0
AFUDC Debt	0														0	0
AFUDC Equity	0														0	0
Open															0	0
<b>S3789 : Eirama SS-Establish Wilson Z-17</b>																
CWIP Balance w AFUDC	0														0	0
AFUDC Debt	0														0	0
AFUDC Equity	0														0	0
Open															0	0
<b>S3792 : Eirama SS-Est.Rte 51 Z-12 (AP Tie)</b>																
CWIP Balance w AFUDC	0														0	0
AFUDC Debt	0														0	0
AFUDC Equity	0														0	0
Open															0	0
<b>S3794 : Dravosburg SS-Establish Eirama Z-75</b>																
CWIP Balance w AFUDC	(44)														0	83,643
AFUDC Debt	0														0	0
AFUDC Equity	0														0	0
Open															0	0
<b>S3795 : Dravosburg SS-Upgrade Elwyn Z-70</b>																
CWIP Balance w AFUDC	0						(4)	4							(0)	30,040
AFUDC Debt	0														0	0
AFUDC Equity	0														0	0
Transfer to 767734															0	0

DUQUESNE LIGHT COMPANY  
18-0037 BV Deactivation Transmission Project

Total Project 2021	2022 Spend												Total Project 2022	
	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec		2022 YTD Spend
<b>S3796 : W. Mifflin SS-USS Irwin Works Z-94</b>														
CWIP Balance w AFUDC	227,325	4,875	1,003	5,476									(237,207)	4,299
AFUDC Debt	0									(248,561)			0	0
AFUDC Equity	0												0	0
Open													0	0
<b>S3797: Wilson Substation-Eirama Z-11</b>														
CWIP Balance w AFUDC	0												0	246
AFUDC Debt	0												0	0
AFUDC Equity	0												0	0
Open													0	0
<b>S3798: Wilson Substation-Eirama Z-17</b>														
CWIP Balance w AFUDC	0												0	0
AFUDC Debt	0												0	0
AFUDC Equity	0												0	0
Open													0	0
<b>766433: Eirama - Wilson Z-17 Reconductor (L</b>														
CWIP Balance w AFUDC	1,310			(1,310)									(1,310)	124,777
AFUDC Debt	(0)												0	(0)
AFUDC Equity	0												0	0
Transfer to L1411													0	0
<b>766437: Dravosburg-Eirama Z-75 Reconductor</b>														
CWIP Balance w AFUDC	1,103,077			(1,134,376)	49	838							(1,133,489)	(30,412)
AFUDC Debt	0												0	0
AFUDC Equity	0												0	0
Inservice 6/2020 Completed													0	0
<b>767731: Dravosburg SS-Eirama Z75 Breaker</b>														
CWIP Balance w AFUDC	(0)												0	(0)
AFUDC Debt	0												0	0
AFUDC Equity	0												0	0
Cancelled													0	0
<b>767734: Dravosburg SS-Elwyn Z70 Breaker</b>														
CWIP Balance w AFUDC	814,736								(4)				(4)	814,732
AFUDC Debt	0												0	0
AFUDC Equity	0												0	0
Inservice 4/2021 CP 9/2021													0	0
<b>767743: West Mifflin SS USS Irvin Works Z-</b>														
CWIP Balance w AFUDC	290,409	1,618	902		540					248,561			251,620	546,275
AFUDC Debt	0												0	0
AFUDC Equity	0												0	0
Inservice 10/2021													0	0
<b>767820: Eirama - Wilson Z11 Reconductor (L</b>														
CWIP Balance w AFUDC	(0)												0	(3,961)
AFUDC Debt	0												0	0
AFUDC Equity	0												0	0
Transfer to L1410													0	0
<b>767822: Eirama-Wilson Z-17</b>														
CWIP Balance w AFUDC	5,657												0	5,657
AFUDC Debt	0												0	0
AFUDC Equity	0												0	0
Inservice 8/2020													0	0
<b>767828: Eirama-DEEP T-Punchlist-Z-11</b>														
CWIP Balance w AFUDC	58,373												0	69,799
AFUDC Debt	0												0	0
AFUDC Equity	0												0	0
Inservice 10/2020													0	0
<b>767837: Eirama SS-New SS Eirama</b>														
CWIP Balance w AFUDC	0												0	0
AFUDC Debt	0												0	0
AFUDC Equity	0												0	0
Inservice 8/2020 CP													0	0

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

	Total Project 2021	2022 Spend												2022 YTD Spend	Total Project 2022		
		Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec				
<b>779340: Dravosburg-Wilson Z-13, Z-73</b>																	
CWIP Balance w AFUDC	0															0	0
AFUDC Debt	0															0	0
AFUDC Equity	0															0	0
Cancelled																0	
<b>788594: Dravosburg SS-Logans Ferry Z78</b>																	
CWIP Balance w AFUDC	444,907	44,514	5,473	9,285										(179)	59,094	557,399	
AFUDC Debt	0														0	0	
AFUDC Equity	0														0	0	
Inservice 12/2020															0	0	
<b>800288: Settings Changes, Z-70 Brkr Replace</b>																	
CWIP Balance w AFUDC	0														0	0	
AFUDC Debt	0														0	0	
AFUDC Equity	0														0	0	
transfer to 767734															0	0	
2018 CWIP Balance w AFUDC	178,133																
AFUDC Debt	361																
AFUDC Equity	704																
2018 CWIP Balance wo AFUDC	177,068																
2018 Inservice	-																
2019 CWIP Balance w AFUDC	10,503,669																
AFUDC Debt	361																
AFUDC Equity	703																
2019 CWIP Balance wo AFUDC	10,502,605																
2019 Inservice	-																
2020 CWIP Balance w AFUDC	15,951,024																
AFUDC Debt	(723)																
AFUDC Equity	(1,406)																
2020 CWIP Balance wo AFUDC	15,953,153																
2020 Inservice	22,565,722																
2021 CWIP Balance w AFUDC	22,978,369																
AFUDC Debt	(2)																
AFUDC Equity	0																
2021 CWIP Balance wo AFUDC	22,978,371																
2021 Inservice	0																
<b>Total Beaver Valley Deactivation Transmission Project</b>																	
2022 CWIP Balance w AFUDC	22,978,369	49,689	6,375	10,289	1,954	540	0	(402)	0	0	0	0	0	(179)	68,265	24,671,963	
AFUDC Debt	(2)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(2)	
AFUDC Equity	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
2022 CWIP Balance wo AFUDC	22,978,371	49,689	6,375	10,289	1,954	540	0	(402)	0	0	0	0	0	(179)	68,265	24,671,965	
2022 Inservice																	
<b>Carve Out: PJM Project B3015.2 (WO's 766433, 767822, L1411, S3789)</b>																	
2022 CWIP Balance w AFUDC	1,060,227	(1,318)	0	0	(2,633)	0	0	0	0	0	0	0	0	0	(3,951)	1,056,276	
AFUDC Debt	(19)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(19)	
AFUDC Equity	(38)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(38)	
2022 CWIP Balance wo AFUDC	1,060,284	(1,318)	0	0	(2,633)	0	0	0	0	0	0	0	0	0	(3,951)	1,056,333	
2022 Inservice																	

DUQUESNE LIGHT COMPANY  
18-0037 BV Deactivation Transmission Project

	Total Project Inservice 2021	2022 Inservice												2022 YTD Inservice	Total Project Inservice	
		Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec			
<b>L1410 : Eirama-Wilson Z-11-Rearr. and Estab</b>																
CWIP Balance w AFUDC																
AFUDC Debt																
AFUDC Equity																
Inservice 6/2020 CP 10/2021	6,571,421												(0)		(0)	6,571,421
<b>L1411 : Eirama-Wilson Z-17-Recon &amp; Estab</b>																
CWIP Balance w AFUDC																
AFUDC Debt																
AFUDC Equity																
Inservice 6/2020 Transfer from 766433	5,335,696	(1,318)			(1,323)										(2,641)	5,333,055
<b>L1412 : Dravosburg-Eirama Z-75-Rec.&amp;Estab</b>																
CWIP Balance w AFUDC																
AFUDC Debt																
AFUDC Equity																
Inservice 12/2020 Completed	7,696,854			(5,987)	1,109,063	(49)	(838)	(398)							1,101,790	8,798,644
<b>L1413 : Dravosburg-West Mifflin Z-73-Recond</b>																
CWIP Balance w AFUDC																
AFUDC Debt																
AFUDC Equity																
Open	0														0	0
<b>L1415 : Eirama-Mitchell Z-111-Rec.&amp;Establis</b>																
CWIP Balance w AFUDC																
AFUDC Debt																
AFUDC Equity																
Inservice 6/2020 Completed	428,648			(1,106)	1,106										0	428,648
<b>S3786 : Eirama SS-New Substation</b>																
CWIP Balance w AFUDC																
AFUDC Debt																
AFUDC Equity																
Open	0														0	0
<b>S3787 : Eirama SS-Establish Wilson Z-11</b>																
CWIP Balance w AFUDC																
AFUDC Debt																
AFUDC Equity																
Open	0														0	0
<b>S3789 : Eirama SS-Establish Wilson Z-17</b>																
CWIP Balance w AFUDC																
AFUDC Debt																
AFUDC Equity																
Open	0														0	0
<b>S3792 : Eirama SS-Est.Rte 51 Z-12 (AP Tie)</b>																
CWIP Balance w AFUDC																
AFUDC Debt																
AFUDC Equity																
Open	0														0	0
<b>S3794 : Dravosburg SS-Establish Eirama Z-75</b>																
CWIP Balance w AFUDC																
AFUDC Debt																
AFUDC Equity																
Open	0						(44)								(44)	(44)
<b>S3795 : Dravosburg SS-Upgrade Elwyn Z-70</b>																
CWIP Balance w AFUDC																
AFUDC Debt																
AFUDC Equity																
Transfer to 767734	0			(918)	918			(4)	4						(0)	0

DUQUESNE LIGHT COMPANY  
18-0037 BV Deactivation Transmission Project

Total Project Inservice 2021	2022 Inservice												2022 YTD Inservice	Total Project Inservice	
	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec			
<b>S3796 : W. Mifflin SS-USS Irwin Works Z-94</b>															
CWIP Balance w AFUDC															
AFUDC Debt															
AFUDC Equity															
Open	0					232,253						(232,252)		1	1
<b>S3797: Wilson Substation-Eirama Z-11</b>															
CWIP Balance w AFUDC															
AFUDC Debt															
AFUDC Equity															
Open	0													0	0
<b>S3798: Wilson Substation-Eirama Z-17</b>															
CWIP Balance w AFUDC															
AFUDC Debt															
AFUDC Equity															
Open	0													0	0
<b>766433: Eirama - Wilson Z-17 Reconductor (L</b>															
CWIP Balance w AFUDC															
AFUDC Debt															
AFUDC Equity															
Transfer to L1411	1,310			(769)	(541)									(1,310)	(0)
<b>766437: Dravosburg-Eirama Z-75 Reconductor</b>															
CWIP Balance w AFUDC															
AFUDC Debt															
AFUDC Equity															
Inservice 6/2020 Completed	1,103,077			(347)	(1,103,617)	49	838							(1,103,077)	0
<b>767731: Dravosburg SS-Eirama Z75 Breaker</b>															
CWIP Balance w AFUDC															
AFUDC Debt															
AFUDC Equity															
Cancelled	0													0	0
<b>767734: Dravosburg SS-Elwyn Z70 Breaker</b>															
CWIP Balance w AFUDC															
AFUDC Debt															
AFUDC Equity															
Inservice 4/2021 CP 9/2021	814,736									(4)				(4)	814,732
<b>767743: West Mifflin SS USS Irvin Works Z-</b>															
CWIP Balance w AFUDC															
AFUDC Debt															
AFUDC Equity															
Inservice 10/2021	290,409	1,618	902	(598)	598	306						232,252		235,078	525,486
<b>767820: Eirama - Wilson Z11 Reconductor (L</b>															
CWIP Balance w AFUDC															
AFUDC Debt															
AFUDC Equity															
Transfer to L1410	(0)			(567)	567						0			0	(0)
<b>767822: Eirama-Wilson Z-17</b>															
CWIP Balance w AFUDC															
AFUDC Debt															
AFUDC Equity															
Inservice 8/2020	5,657			(19)	19									0	5,657
<b>767828: Eirama-DEEP T-Punchlist-Z-11</b>															
CWIP Balance w AFUDC															
AFUDC Debt															
AFUDC Equity															
Inservice 10/2020	58,373			(608)	608									0	58,373
<b>767837: Eirama SS-New SS Eirama</b>															
CWIP Balance w AFUDC															
AFUDC Debt															
AFUDC Equity															
Inservice 8/2020 CP	259,355	(259,355)												(259,355)	0

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

	Total Project Inservice 2021	2022 Inservice												2022 YTD Inservice	Total Project Inservice	
		Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec			
<b>779340: Dravosburg-Wilson Z-13, Z-73</b>																
CWIP Balance w AFUDC																
AFUDC Debt																
AFUDC Equity																
Cancelled	0														0	0
<b>788594: Dravosburg SS-Logans Ferry Z78</b>																
CWIP Balance w AFUDC																
AFUDC Debt																
AFUDC Equity																
Inservice 12/2020	444,907	44,514	4,901	5,578	3,680	0	0						(179)	58,494	503,401	
<b>800288: Settings Changes, Z-70 Brkr Replace</b>																
CWIP Balance w AFUDC																
AFUDC Debt																
AFUDC Equity																
transfer to 767734	0														0	0
2018 CWIP Balance w AFUDC																
AFUDC Debt																
AFUDC Equity																
2018 CWIP Balance wo AFUDC																
2018 Inservice																
2019 CWIP Balance w AFUDC																
AFUDC Debt																
AFUDC Equity																
2019 CWIP Balance wo AFUDC																
2019 Inservice																
2020 CWIP Balance w AFUDC																
AFUDC Debt																
AFUDC Equity																
2020 CWIP Balance wo AFUDC																
2020 Inservice																
2021 CWIP Balance w AFUDC																
AFUDC Debt																
AFUDC Equity																
2021 CWIP Balance wo AFUDC																
2021 Inservice																
<b>Total Beaver Valley Deactivation Transmission Proj</b>																
2022 CWIP Balance w AFUDC																
AFUDC Debt																
AFUDC Equity																
2022 CWIP Balance wo AFUDC																
2022 Inservice	23,010,444	(214,541)	5,802	(5,342)	11,078	232,515	0	(402)	0	0	0	(0)	0	(179)	28,930	23,039,375
<b>Carve Out: PJM Project B3015.2 (WO's 766433, 767822, L1-</b>																
2022 CWIP Balance w AFUDC																
AFUDC Debt																
AFUDC Equity																
2022 CWIP Balance wo AFUDC																
2022 Inservice	5,342,663	(1,318)	0	(788)	(1,845)	0	0	0	0	0	0	0	0	(3,951)	5,338,712	

**Duquesne Light Company**  
**Dravosburg-Elrama Expansion Project**  
**Summary of 2022 Transmission Plant Balances by Month**

A	CWIP to date At December 31, 2021	727,395	
B	Plant in Service to Date At December 31, 2021	7,899,672	
C1	CWIP without AFUDC (1)		Monthly Actual    Cumulative
	December 31 2021	727,395	
	January	114,683	842,078
	February	69,843	911,921
	March	39,161	951,081
	April	(8,505)	942,577
	May	(486,505)	456,072
	June	61,458	517,530
	July	(1)	517,529
	August	0	517,529
	September	(5,935)	511,594
	October	6,217	517,811
	November	1	517,812
	December 31, 2022	(278)	517,534
C2	Plant in Service (1)		Monthly Actual    Cumulative
	December 31, 2021	7,899,672	7,899,672
	January	(89,532)	7,810,140
	February	(5,688)	7,804,452
	March	(26,491)	7,777,962
	April	59,469	7,837,430
	May	447,794	8,285,224
	June	2,044	8,287,268
	July	6,783	8,294,051
	August	1,252	8,295,303
	September	(2,198)	8,293,105
	October	(6,212)	8,286,893
	November	10,711	8,297,604
	December 31, 2022	(555)	8,297,049

(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 2022 "Other" Transmission Projects by Month

	Beginning Balance	Capital Expenditures	Transfers To in service	Ending CWIP
CWIP December 31, 2021				727,395
January	727,395	25,151	(89,532)	842,078
February	842,078	64,155	(5,688)	911,921
March	911,921	12,670	(26,491)	951,081
April	951,081	50,964	59,469	942,577
May	942,577	(38,711)	447,794	456,072
June	456,072	63,502	2,044	517,530
July	517,530	6,782	6,783	517,529
August	517,529	1,252	1,252	517,529
September	517,529	(8,133)	(2,198)	511,594
October	511,594	5	(6,212)	517,811
November	517,811	10,712	10,711	517,812
December 31, 2022	517,812	(833)	(555)	517,534
Total		187,516	397,377	

	Beginning Balance	Transfers From CWIP	Retirements	Ending Plant In Service
Plant in service December 31, 2021				7,899,672
January	7,899,672	(89,532)	0	7,810,140
February	7,810,140	(5,688)	0	7,804,452
March	7,804,452	(26,491)	0	7,777,962
April	7,777,962	59,469	0	7,837,430
May	7,837,430	447,794	0	8,285,224
June	8,285,224	2,044	0	8,287,268
July	8,287,268	6,783	0	8,294,051
August	8,294,051	1,252	0	8,295,303
September	8,295,303	(2,198)	0	8,293,105
October	8,293,105	(6,212)	0	8,286,893
November	8,286,893	10,711	0	8,297,604
December 31, 2022	8,297,604	(555)	0	8,297,049
Total		397,377	0	

DUQUESNE LIGHT COMPANY  
 19-0037 Dravosburg Eirama Expansion Project  
 Project Manager: Ben Dzwilt

	2022 Spend												Total 2022 Spend	Total Project Spend			
	Total 2021 Spend	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov			Dec		
L3414 : Dravosburg-West Mifflin 2-73-Record																	
CWIP Balance w AFUDC	(441,754)																0
AFUDC Debt																	0
AFUDC Equity																	0
Open																	0
L1434 : Eirama Trm Line-Drav-Wilson 2-72																	
CWIP Balance w AFUDC	(409,520)									(5,935)							0
AFUDC Debt																	(5,935)
AFUDC Equity																	0
Open																	(0)
L1448 : USS Clair-Piney Fork 216-Line Wor																	
CWIP Balance w AFUDC	(819,015)																0
AFUDC Debt																	(0)
AFUDC Equity																	0
Open																	(0)
S3970 : Eirama SS-New SS(DEEP)-SR51 Tie Ln																	
CWIP Balance w AFUDC	(995,704)				(0)												0
AFUDC Debt																	(0)
AFUDC Equity																	0
Open																	(0)
S3972 : West Mifflin SS-Estab. 2-13 Bkr #84																	
CWIP Balance w AFUDC	(64,169)																0
AFUDC Debt																	(0)
AFUDC Equity																	0
Inservice 12/2020	115,445																0
S3973 : West Mifflin SS-Estab. 2-13 Bkr #85																	
CWIP Balance w AFUDC	49,829	3,166	7,430	443		(2,048)		6,786		(230,238)		61,073					0
AFUDC Debt																	(0)
AFUDC Equity																	0
Open																	(0)
S3974 : West Mifflin SS-Est.TieBkr 18/Protec																	
CWIP Balance w AFUDC	(210,568)		35,957	4,902									(47,375)	(7,429)			0
AFUDC Debt																	(0)
AFUDC Equity																	0
Open																	(0)
S3975: West Mifflin SS-Est.TieBkr 2&8/Protec																	
CWIP Balance w AFUDC	(40,406)																0
AFUDC Debt																	(0)
AFUDC Equity																	0
Open																	(0)
S3976 : Wilson SS-Est Bus Tie Bkr1 & Prot																	
CWIP Balance w AFUDC	(518,126)																0
AFUDC Debt																	(0)
AFUDC Equity																	0
Open																	(0)

DUQUESNE LIGHT COMPANY  
 19-0037 Dravosburg Eirama Expansion Project  
 Project Manager: Ben Dzwilt

	2022 Spend												Total 2022 Spend	Total Project Spend			
	Total 2021 Spend	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov			Dec		
S3978 : Dravosburg SS-Upd Wilson 272 Prot CWIP Balance w AFUDC	(27,789)																
AFUDC Debt																	
AFUDC Equity																	
Open																	
S3979 : Dravosburg SS-Upd Wilson 273 Prot CWIP Balance w AFUDC	0																110,623
AFUDC Debt																	
AFUDC Equity																	
Inservice 12/2020	(33,841)																
S3980 : Dravosburg SS-Upd West Mifflin 279 Prot CWIP Balance w AFUDC	82,788													(173,907)	(173,907)		140,705
AFUDC Debt																	
AFUDC Equity																	
In service 2/2021	(31,662)																
S3981: Dravosburg SS-Upd West Mifflin 279 Prot CWIP Balance w AFUDC	97,336												(86,409)		(86,409)		173,147
AFUDC Debt																	
AFUDC Equity																	
Open																	
S3982 : West Mifflin SS-Uppg Dravosburg 2-73 CWIP Balance w AFUDC	0													32,572		32,572	176,497
AFUDC Debt																	
AFUDC Equity																	
Inservice 12/2020	17,785																
S3983 : West Mifflin SS-Uppg Dravosburg 2-74 CWIP Balance w AFUDC	28,637				(113)									41,145	(86,810)		(45,779)
AFUDC Debt																	
AFUDC Equity																	
Inservice 12/2020	90,215																
S3984 : Wilson SS Upgrade West Mifflin 2-13 Protec CWIP Balance w AFUDC	(296)	28,911			7,323										(121)		36,112
AFUDC Debt																	
AFUDC Equity																	
Open																	
S3985 : Wilson SS Upgrade West Mifflin 2-14 Protec CWIP Balance w AFUDC	(199)																
AFUDC Debt																	
AFUDC Equity																	
Open																	
S3986 : USSX Clairton CST Upgr 2-16 Protec CWIP Balance w AFUDC	(150)																
AFUDC Debt																	
AFUDC Equity																	
Open																	
S4053 : Dravosburg SS-2-87 Breaker CT's CWIP Balance w AFUDC	0																
AFUDC Debt																	
AFUDC Equity																	
Transfer to 767742																	

DUQUESNE LIGHT COMPANY  
 19-0037 Dravosburg Etrama Expansion Project  
 Project Manager: Ben Dzwilt

	Total 2021 Spend	2022 Spend												Total 2022 Spend	Total Project Spend			
		Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec					
767737: Dravosburg SS-West Mifflin Z-73																		
CWIP Balance w AFUDC	33,670		(1)														(1)	115,675
AFUDC Debt																		
AFUDC Equity																		
Inservice 12/2020	(40,061)																	
767739: Dravosburg SS-West Mifflin Z74																		
CWIP Balance w AFUDC	2,848		(32)											173,907			173,875	51,418
AFUDC Debt																		
AFUDC Equity																		
Inservice 2/2021	28,784																	
767740: Dravosburg SS-#1,#2,#3,#4 138																		
CWIP Balance w AFUDC	393,916		(5,659)											89,409			83,750	522,721
AFUDC Debt																		
AFUDC Equity																		
Inservice 11/2021																		
767742: Dravosbur-287 Breaker CT's																		
CWIP Balance w AFUDC	131,411																	186,482
AFUDC Debt																		
AFUDC Equity																		
Inservice 10/2019 CP	55,071																	
767746: West Mifflin SS-Wilson 2-13																		
CWIP Balance w AFUDC	505				33,078	(23,363)		(3)							(434)	9,278	447,317	
AFUDC Debt																		
AFUDC Equity																		
Inservice 12/2020	19,051																	
767748: West Mifflin SS-Wilson 2-14																		
CWIP Balance w AFUDC	238,020													230,238			230,238	285,379
AFUDC Debt																		
AFUDC Equity																		
Inservice 10/2021	1,802																	
767749: West Mifflin SS Install #3																		(0)
CWIP Balance w AFUDC	0																	
AFUDC Debt																		
AFUDC Equity																		
Cancelled transferred to 767749																		
767750: West Mifflin SS-Dravosburg 2-73																		
CWIP Balance w AFUDC	35																	72,533
AFUDC Debt																		
AFUDC Equity																		
Inservice 12/2020	4,181																	
767751: West Mifflin SS Dravosburg Breaker																		
CWIP Balance w AFUDC	32,143				(2)		2,044										2,042	233,216
AFUDC Debt																		
AFUDC Equity																		
Inservice 2/2021	51,697																	
767756: West Mifflin SS-Establish #3 bus																		
CWIP Balance w AFUDC	120,222	6,774	2,225	3	18,001	(13,299)	(7,763)							6,236		(277)	11,899	249,363
AFUDC Debt																		
AFUDC Equity																		
Open																		
767838: Etrama SS-New SS DEEP																		(0)
CWIP Balance w AFUDC	0																	
AFUDC Debt																		
AFUDC Equity																		
Cancelled transferred to 794186																		

DUQUESNE LIGHT COMPANY  
 19-0037 Dravosburg Eirama Expansion Project  
 Project Manager: Ben Dzwilt

	Total 2021 Spend	2022 Spend												Total 2022 Spend	Total Project Spend		
		Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec				
794186: Eirama SS New SS DEEP																	
CWIP Balance w AFUDC	(90,673)																
AFUDC Debt																	
AFUDC Equity																	
Inservice 8/2020	0																
875836: Dravosburg Z73																	
CWIP Balance w AFUDC	56,748	(14,841)	24,234													9,393	56,748
AFUDC Debt																	
AFUDC Equity																	
Open																	
875837: Dravosburg Z74																	
CWIP Balance w AFUDC	73,150																73,150
AFUDC Debt																	
AFUDC Equity																	
Open																	
893666: Planning Transmission Capital																	
CWIP Balance w AFUDC	49,734	220	221	222	223	224	69,588	532	534	537	539	541				73,378	49,734
AFUDC Debt		69	70	70	70	71	116	169	169	169	170	171				1,313	
AFUDC Equity		150	151	152	152	153	251	364	365	367	369	370				2,845	
Open																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	(2,128,190)																
AFUDC Debt																	
AFUDC Equity																	
2021 CWIP Balance wo AFUDC																	
2021 Inservice																	
<b>Total 19-0037 Dravosburg-Eirama Expansion Project</b>																	
2022 CWIP Balance w AFUDC	(2,128,190)	24,230	64,376	12,892	51,187	(38,487)	63,869	7,314	534	(5,398)	544	11,253	(833)	191,481		3,672,765	
AFUDC Debt	151	69	70	70	70	71	116	168	169	170	170	171	0	1,313		0	
AFUDC Equity	0	150	151	152	152	153	251	364	365	367	369	370	0	2,845		0	
2022 CWIP Balance wo AFUDC	(2,128,341)	24,010	64,155	12,670	50,964	(38,710)	63,501	6,782	0	(5,935)	6	10,711	(833)	187,323		3,672,765	
2022 Inservice																	
<b>Carve Out: PJM Project B3012.2 (WO's 794186, S3970)</b>																	
2022 CWIP Balance w AFUDC	(1,086,377)	0	0	0	(0)	0	0	0	0	0	0	0	0	0	(0)	0	
AFUDC Debt	0	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	(0)	
2022 CWIP Balance wo AFUDC	(1,086,377)	0	0	0	(0)	0	0	0	0	0	0	0	0	0	(0)	0	
2022 Inservice																	

DUQUESNE LIGHT COMPANY  
 19-0037 Dravosburg Eirama Expansion Project  
 Project Manager: Ben Dzwilt

	2021 YTD Inservice	2022 Inservice												2022 YTD Inservice	Total Project Inservice		
		Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec				
L1414 : Dravosburg-West Mifflin 2-73-Record CWIP Balance w AFUDC AFUDC Debt AFUDC Equity Open	0															0	0
L1434 : Eirama Trm Line-Drav-Wilson 2-72 CWIP Balance w AFUDC AFUDC Debt AFUDC Equity Open	0															0	0
L1448 : USS Clair-Piney Fork 216-Line Wor CWIP Balance w AFUDC AFUDC Debt AFUDC Equity Open	0															0	0
S3970 : Eirama SS-New SS(DEEP)-SRS1 Tie Ln CWIP Balance w AFUDC AFUDC Debt AFUDC Equity Open	0					(0)										(0)	(0)
S3972 : West Mifflin SS-Estab. 2-13 Bkr #84 CWIP Balance w AFUDC AFUDC Debt AFUDC Equity Inservice 12/2020	51,276			21,340	188							11,306	250			33,084	278,967
S3973 : West Mifflin SS-Estab. 2-13 Bkr #85 CWIP Balance w AFUDC AFUDC Debt AFUDC Equity Open	0					208,069		6,786		(215,854)		61,073				61,073	61,073
S3974 : West Mifflin SS-Est.TieBkr 18/Protec CWIP Balance w AFUDC AFUDC Debt AFUDC Equity Open	0					52,707						(47,357)	(7,429)			(2,079)	(2,079)
S3975: West Mifflin SS-Est.TieBkr 2&Protec CWIP Balance w AFUDC AFUDC Debt AFUDC Equity Open	0															0	0
S3976 : Wilson SS-Est Bus Tie Bkr1 & Prot CWIP Balance w AFUDC AFUDC Debt AFUDC Equity Open	0															0	0

DUQUESNE LIGHT COMPANY  
 19-0037 Dravosburg Eirama Expansion Project  
 Project Manager: Ben Dzwilt

	2022 Inservice												2022 YTD Inservice	Total Project Inservice	
	2021 YTD Inservice	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov			Dec
S3978 : Dravosburg SS-Upd Wilson Z72 Prot CWIP Balance w AFUDC AFUDC Debt AFUDC Equity Open	0													0	0
S3979 : Dravosburg SS-Upd Wilson Z73 Prot CWIP Balance w AFUDC AFUDC Debt AFUDC Equity Inservice 12/2020	(32,768)			(153)	153									(0)	111,696
S3980 : Dravosburg SS-Upd West Mifflin Z79 Prot CWIP Balance w AFUDC AFUDC Debt AFUDC Equity In service 2/2021	140,705			(271)	271								(140,705)	(140,705)	0
S3981: Dravosburg SS-Upd West Mifflin Z79 Prot CWIP Balance w AFUDC AFUDC Debt AFUDC Equity Open	0						173,147						(81,566)	91,581	91,581
S3982 : West Mifflin SS-Upp Dravosburg Z-73 CWIP Balance w AFUDC AFUDC Debt AFUDC Equity Inservice 12/2020	17,785			(21,750)	222							32,572	(250)	10,794	187,291
S3983 : West Mifflin SS-Upp Dravosburg Z-74 CWIP Balance w AFUDC AFUDC Debt AFUDC Equity Inservice 12/2020	274,184			(724)	611						41,145	(86,810)	0	(45,779)	228,406
S3984 : Wilson SS Upgrade West Mifflin Z-13 Protec CWIP Balance w AFUDC AFUDC Debt AFUDC Equity Open	0						36,234						(121)	36,112	36,112
S3985 : Wilson SS Upgrade West Mifflin Z-14 Protec CWIP Balance w AFUDC AFUDC Debt AFUDC Equity Open	0													0	0
S3986 : USSX Clairton CST Upgr Z-16 Protec CWIP Balance w AFUDC AFUDC Debt AFUDC Equity Open	0													0	0
S4053 : Dravosburg SS-2-87 Breaker CT's CWIP Balance w AFUDC AFUDC Debt AFUDC Equity Transfer to 767742	0													0	0

DUQUESNE LIGHT COMPANY  
 19-0037 Dravosburg Etrama Expansion Project  
 Project Manager: Ben Dzwilt

	2021 YTD Inservice	2022 Inservice												2022 YTD Inservice	Total Project Inservice	
		Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec			
767737: Dravosburg SS-West Mifflin Z-73 CWIP Balance w AFUDC AFUDC Debt AFUDC Equity Inservice 12/2020	(6,391)		(1)	(2,661)	2,661										(1)	115,674
767739: Dravosburg SS-West Mifflin Z74 CWIP Balance w AFUDC AFUDC Debt AFUDC Equity Inservice 2/2021	51,418		(28)	(797)	797								140,705		140,676	192,095
767740: Dravosburg SS-#1,#2,#3,#4 138 CWIP Balance w AFUDC AFUDC Debt AFUDC Equity Inservice 11/2021	522,721		(5,659)	(5,067)	5,067						81,566				75,907	598,628
767742: Dravosbur-287 Breaker CT's CWIP Balance w AFUDC AFUDC Debt AFUDC Equity Inservice 10/2019 CP	(55,578)														0	55,576
767746: West Mifflin SS-Wilson 2-13 CWIP Balance w AFUDC AFUDC Debt AFUDC Equity Inservice 12/2020	19,556			(2,831)	35,924	(23,365)		(3)					(434)		9,293	456,610
767748: West Mifflin SS-Wilson 2-14 CWIP Balance w AFUDC AFUDC Debt AFUDC Equity Inservice 10/2021	285,379			(591)	591						215,854				215,854	501,233
767749: West Mifflin SS Install #3 CWIP Balance w AFUDC AFUDC Debt AFUDC Equity Cancelled transferred to 767749	0														0	0
767750: West Mifflin SS-Dravosburg 2-73 CWIP Balance w AFUDC AFUDC Debt AFUDC Equity Inservice 12/2020	4,217			(1,161)	1,161										0	72,533
767751: West Mifflin SS Dravosburg Breaker CWIP Balance w AFUDC AFUDC Debt AFUDC Equity Inservice 2/2021	233,216			(1,114)	1,112		2,044								2,042	235,258
767756: West Mifflin SS-Establish #3 bus CWIP Balance w AFUDC AFUDC Debt AFUDC Equity Open	0														0	0
767838: Etrama SS-New SS DEEP CWIP Balance w AFUDC AFUDC Debt AFUDC Equity Cancelled transferred to 794186	0														0	0

**DUQUESNE LIGHT COMPANY**  
**19-0037 Dravosburg Eirama Expansion Project**  
 Project Manager: Ben Dwyll

	2022 Inservice												2022 YTD Inservice	Total Project Inservice			
	2021 YTD Inservice	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov			Dec		
794186: Eirama SS New SS DEEP																	
CWIP Balance w AFUDC																	
AFUDC Debt																	
AFUDC Equity																	
Inservice 8/2020	0	(90,673)															(90,673)
875836: Dravosburg Z73																	
CWIP Balance w AFUDC																	
AFUDC Debt																	
AFUDC Equity																	
Open	0																0
875837: Dravosburg Z74																	
CWIP Balance w AFUDC																	
AFUDC Debt																	
AFUDC Equity																	
Open	0																0
893666: Planning Transmission Capital																	
CWIP Balance w AFUDC																	
AFUDC Debt																	
AFUDC Equity																	
Open	0																0
2018 CWIP Balance w AFUDC																	
AFUDC Debt																	
AFUDC Equity																	
2018 CWIP Balance wo AFUDC																	
2018 Inservice																	
2019 CWIP Balance w AFUDC																	
AFUDC Debt																	
AFUDC Equity																	
2019 CWIP Balance wo AFUDC																	
2019 Inservice																	
2020 CWIP Balance w AFUDC																	
AFUDC Debt																	
AFUDC Equity																	
2020 CWIP Balance wo AFUDC																	
2020 Inservice																	
2021 CWIP Balance w AFUDC																	
AFUDC Debt																	
AFUDC Equity																	
2021 CWIP Balance wo AFUDC																	
2021 Inservice	1,505,722																
<b>Total 19-0037 Dravosburg-Eirama Expansion Project</b>																	
2022 CWIP Balance w AFUDC																	
AFUDC Debt																	
AFUDC Equity																	
2022 CWIP Balance wo AFUDC																	
2022 Inservice	1,505,722	(90,673)	(5,688)	(15,779)	48,757	447,794	2,044	6,783	0	0	(6,212)	10,711	(555)	397,182			3,218,653
<b>Carve Out: PJM Project B3012.2 (WO's 794186, S3970)</b>																	
2022 CWIP Balance w AFUDC																	
AFUDC Debt																	
AFUDC Equity																	
2022 CWIP Balance wo AFUDC																	
2022 Inservice	0	(90,673)	0	0	0	(0)	0	0	0	0	0	0	0	(90,673)			(0)

**DUQUESNE LIGHT COMPANY**  
**19-0044 Oakland Z-42 Conductor**

	Total 2021 Spend	2022 Spend												Total 2022 Spend	Project Total Spend		
		Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec				
<b>L1467 : Oakland-Pant.Hollow-Reconductor</b>																	
CWIP Balance w AFUDC	1,188,491	(5,766,077)														(5,766,077)	(863,600)
AFUDC Debt																	(0)
AFUDC Equity																	0
Inservice																	-
<b>771783: Oakland SS-Riazzi Re-Conductor</b>																	
CWIP Balance w AFUDC	84,745	5,767,218							1,252	(2,198)						5,766,272	5,914,787
AFUDC Debt																	-
AFUDC Equity																	-
Inservice	27,208																27,208
<b>TBD</b>																	
CWIP Balance w AFUDC																	-
AFUDC Debt																	-
AFUDC Equity																	-
Inservice																	-
2018 CWIP Balance w AFUDC																	-
AFUDC Debt																	-
AFUDC Equity																	-
2018 CWIP Balance wo AFUDC																	-
2018 Inservice																	-
2019 CWIP Balance w AFUDC																	22,636
AFUDC Debt																	(0)
AFUDC Equity																	0
2019 CWIP Balance wo AFUDC																	22,636
2019 Inservice																	-
2020 CWIP Balance w AFUDC																	3,755,119
AFUDC Debt																	-
AFUDC Equity																	-
2020 CWIP Balance wo AFUDC																	-
2020 Inservice																	-
2021 CWIP Balance w AFUDC	1,294,581																
AFUDC Debt																	-
AFUDC Equity																	-
2021 CWIP Balance wo AFUDC	1,294,581																
2021 Inservice																	-
2022 CWIP Balance w AFUDC	1,294,581	1,141	-	-	-	-	-	-	1,252	(2,198)	-	-	-	-	-	195	5,051,187
AFUDC Debt		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(0)
AFUDC Equity		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0
2022 CWIP Balance wo AFUDC	1,294,581	1,141	-	-	-	-	-	-	1,252	(2,198)	-	-	-	-	-	195	5,051,187
2022 Inservice																	-

**DUQUESNE LIGHT COMPANY**  
**19-0044 Oakland Z-42 Conductor**

	2022												Total 2022 Inservice	Total Project Inservice		
	Total 2021 Inservice	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov			Dec	
<b>L1467 : Oakland-Pant.Hollow-Reconductor</b>																
CWIP Balance w AFUDC																
AFUDC Debt																
AFUDC Equity																
Inservice	4,902,477	(4,902,477)		(7,857)	7,857										(4,902,477)	-
<b>771783: Oakland SS-Riazzi Re-Conductor</b>																
CWIP Balance w AFUDC																
AFUDC Debt																
AFUDC Equity																
Inservice	175,723	4,903,618		(2,855)	2,855			1,252	(2,198)						4,902,672	5,078,395
<b>TBD</b>																
CWIP Balance w AFUDC																
AFUDC Debt																
AFUDC Equity																
Inservice																
2018 CWIP Balance w AFUDC																
AFUDC Debt																
AFUDC Equity																
2018 CWIP Balance wo AFUDC																
2018 Inservice																
2019 CWIP Balance w AFUDC																
AFUDC Debt																
AFUDC Equity																
2019 CWIP Balance wo AFUDC																
2019 Inservice																
2020 CWIP Balance w AFUDC																
AFUDC Debt																
AFUDC Equity																
2020 CWIP Balance wo AFUDC																
2020 Inservice																
2021 CWIP Balance w AFUDC																
AFUDC Debt																
AFUDC Equity																
2021 CWIP Balance wo AFUDC																
2021 Inservice	5,078,200															
2022 CWIP Balance w AFUDC																
AFUDC Debt																
AFUDC Equity																
2022 CWIP Balance wo AFUDC																
2022 Inservice	5,078,200	1,141	-	(10,712)	10,712	-	-	-	1,252	(2,198)	-	-	-		195	5,078,395

**Duquesne Light Company**  
**Summary of 2022 Transmission Plant Balances by Month**  
**Transmission BI-Carson 302 Forced Cooling**

A	CWIP to date	
	At December 31, 2021	-
B	Plant in Service to Date	
	At December 31, 2021	-

C1	CWIP without AFUDC	Monthly Actual	Cumulative
	December 31 2021	-	
	January	-	0
	February	6,714	6,714
	March	9,659	16,373
	April	7,069	23,442
	May	12,388	35,830
	June	9,626	45,456
	July	3,003	48,459
	August	3,635	52,094
	September	119,977	172,071
	October	32,056	204,127
	November	475,095	679,222
	December 31, 2022	5,023,194	5,702,416

C2	Plant in Service	Monthly Actual	Cumulative
	December 31, 2021	-	-
	January	-	0
	February	-	0
	March	-	0
	April	-	0
	May	-	0
	June	-	0
	July	-	0
	August	-	0
	September	-	0
	October	-	0
	November	-	0
	December 31, 2022	-	0

Duquesne Light Company

Cumulative Summary of 2022 "Other" Transmission Projects by Month

	Beginning Balance	Capital Expenditures	Transfers To in service	Ending CWIP
CWIP December 31, 2021				0
January	0	-	0	0
February	0	6,703	0	6,703
March	6,703	9,615	0	16,318
April	16,318	7,124	0	23,442
May	23,442	12,388	0	35,830
June	35,830	9,626	0	45,456
July	45,456	3,003	0	48,459
August	48,459	3,635	0	52,094
September	52,094	119,977	0	172,071
October	172,071	32,056	0	204,127
November	204,127	475,095	0	679,222
December 31, 2022	679,222	5,023,194	0	5,702,416
Total		5,702,416	0	

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

**DUQUESNE LIGHT COMPANY**

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

Project Manager: Stephen Dubrey

	2022 Spend												2022 YTD Spend	Total Project 2022	
	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec			
<b>915309 : Install Forced Cooling Equipment at BI</b>															
CWIP Balance w AFUDC	0	1,652	2,235	1,986	3,450	995	292	651	116,323	(67,536)	465,900	1,371,473	1,897,421	1,897,421	
AFUDC 90, 91	0	3	11	(13)	0	0	0	0	0	0	0	0	0	0	
Inservice															
<b>915310 : Install Forced Cooling Equipment at Watson</b>															
CWIP Balance w AFUDC	0	1,825	2,867	1,402	3,312	548	229	2,057	3,007	33,383	2,250	1,673,633	1,724,514	1,724,514	
AFUDC 90, 91	0	3	12	(15)	0	0	0	0	0	0	0	0	0	0	
Inservice															
<b>915311 : Install Forced Cooling Equipment at Tecumseh</b>															
CWIP Balance w AFUDC	0	1,710	2,236	2,752	2,800	5,883	17	576	648	33,714	4,443	1,828,025	1,882,803	1,882,803	
AFUDC 90, 91	0	3	11	(14)	0	0	0	0	0	0	0	0	0	0	
Inservice															
<b>915312 : Install crossover cabinet and any other pipe work</b>															
CWIP Balance w AFUDC	0	1,527	2,321	929	2,825	2,201	2,465	350	0	32,495	2,502	150,064	197,679	197,679	
AFUDC 90, 91	0	3	10	(13)	0	0	0	0	0	0	0	0	0	0	
Inservice															
<b>Total 21-0041 Transmission BI-Carson Forced Cooling Project</b>															
2022 CWIP Balance w AFUDC	-	6,714	9,659	7,069	12,388	9,626	3,003	3,635	119,977	32,056	475,095	5,023,194	5,702,416	5,702,416	
AFUDC 90, 91	-	11	44	(55)	-	-	-	-	-	-	-	-	0	0	
2022 CWIP Balance wo AFUDC	-	6,703	9,616	7,124	12,388	9,626	3,003	3,635	119,977	32,056	475,095	5,023,194	5,702,416	5,702,416	
2022 Inservice															

**DUQUESNE LIGHT COMPANY**

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

Project Manager: Stephen Dubrey

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

# APPENDIX 4

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



April 18, 2023

**VIA ELECTRONIC FILING**

The Honorable Kimberly D. Bose, Secretary  
Federal Energy Regulatory Commission  
888 First Street, N.E.  
Washington, DC 20426

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

Dear Ms. Bose:

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

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

Sincerely,

A handwritten signature in blue ink, appearing to read "C. James Davis, Jr.", is written over a blue circular stamp or watermark.

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)				
	2022	2023	2024	2025	2026	2027
Capital Spending On Electric Transmission Facilities (\$ Thousands) (1)	\$61,738	\$80,335	\$79,029	\$86,710	\$87,634	\$65,536

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

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

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

Project Description (2)	Project Type (3)	Expected Project Completion Date (month/year)	Completion Status (4)	Is Project On Schedule? (Y/N)	If Project Not On Schedule, Indicate Reasons For Delay (5)
<b><u>BI Crescent Corridor Rebuild</u></b> Upgrade existing 138 kV corridor	Upgrade of Existing	12/2027	Under Construction	Y	
<b><u>Ridge Substation</u></b> Loop existing 138 kV line and construct a new 138 kV substation	New Build	12/2025	Pre-Engineering	Y	
<b><u>Watson Substation</u></b> Building a new 138 kV substation	New Build	5/2025	Under Construction	Y	
<b><u>BI-Carson Forced Cooling</u></b> Implementation of a forced cooling system to increase normal ratings of 345 kV	Upgrade of Existing	12/2024	Detailed Engineering	Y	

<b><u>Mon-Fayette Expressway</u></b> Relocate existing electric facilities for new highway expansion	Refurbishment/Replacement	02/2023	Under Construction	Y	
<b><u>West Deer SS</u></b> Build new 138 kV line and construct new substation	New Build	12/2030	Pre-Engineering	Y	
<b><u>East End Substation Conversion</u></b> Building a new 138 kV substation	New Build	03/2028	Pre-Engineering	Y	

Instructions for completing “Table 2: Project Detail”:

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

Paperwork Reduction Act of 1995 (PRA) Statement: The PRA (44 U.S.C. 3501 et seq.)

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

**OMB Control Number:** 1902-0239

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

**Annual Due Date:** April 18

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.

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

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

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

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

# APPENDIX 5

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

<b>Tab:</b>	<b>Line #/Description</b>	<b>Description:</b>	<b>Cell:</b>	<b>Current Instruction/ Reference</b>	<b>Correct Instruction/ Reference</b>	<b>Reason For Change:</b>
Appendix A	1	Transmission Wages Expense	E6	p354.21.b	p354-355.21.b	Footnote A
Appendix A	2	Total Wages Expense	E8	p354.28.b	p354-355.28.b	Footnote A
Appendix A	3	Less A&G Wages Expense	E9	p354.27.b	p354-355.27.b	Footnote A
Appendix A	52	Transmission O&M	E97	p321.112.b	p320-323.112.b	Footnote A
Appendix A	53	Less Account 565	E98	p321.96.b	p320-323.96.b	Footnote A
Appendix A	55	Plus Net Transmission Lease Payments	E100	p200.4.c	p200-201.4.c	Footnote A
Appendix A	58	Total A&G	E105	p323.197.b	p320-323.197.b	Footnote A
Appendix A	60	Less Property Insurance Account 924	E107	p323.185.b	p320-323.185.b	Footnote A
Appendix A	61	Less Regulatory Commission Expense Account 928	E108	p323.189.b	p320-323.189.b	Footnote A
Appendix A	62	Less General Advertising Expense Account 930.1	E109	p323.191.b	p320-323.191.b	Footnote A
Appendix A	80	Intangible Amortization	E137	p336.1.f	p336-337.1.f	Footnote A
Appendix A	84	Common Depreciation - Electric Only	E142	p336.11.b	p336-337.11.b	Footnote A
Appendix A	85	Common Amortization - Electric Only	E143	p356 or p336.11.d	p356 or p336-337.11.d	Footnote A
Appendix A	93	Amortization of Debt Discount and Expense	E161	p117.63.c	p114-117.63.c	Footnote A
Appendix A	94	Amortization of Loss on Reacquired Debt	E162	p117.64.c	p114-117.64.c	Footnote A
Appendix A	95	Less Amort of Gain on Reacquired on Debt-Credit	E163	p117.65.c	p114-117.65.c	Footnote A
Appendix A	96	Less Amort of Premium on Debt-Credit	E164	p117.66.c	p114-117.66.c	Footnote A
Appendix A	97	Interest on Debt to Associated Companies	E165	p117.67.c	p114-117.67.c	Footnote A
Appendix A	99	Preferred Dividends	E168	p118.29.c	p118-119.29.c	Footnote A
Appendix A	100	Proprietary Capital	E171	p112.16.c	p112-113.16.c	Footnote A
Appendix A	101	Less Accumulated Other Comprehensive Income Account 219	E172	p112.15.c	p112-113.15.c	Footnote A
Appendix A	103	Less Account 216.1	E174	p112.12.c	p112-113.12.c	Footnote A
Appendix A	107	Less Loss on Reacquired Debt	E180	p111.81.c	p110-111.81.c	Footnote A
Appendix A	108	Plus Gain on Reacquired Debt	E181	p113.61.c	p112-113.61.c	Footnote A
Appendix A	110	Preferred Stock	E183	p112.3.c	p112-113.3.c	Footnote A
Appendix A	Not Applicable	Note G	C287	351.h	350-351.h	Footnote A
Appendix A	Not Applicable	Note I	C289	266.8.f	266-267.8.f	Footnote A
Appendix A	Not Applicable	Note Q	C303	257	256-257	Footnote A
1 - ADIT	46	Subtotal - p275	B83	p275	p274-275	Footnote A
1 - ADIT	59	Subtotal - p277 (Form 1-F filer: see note 6, below)	B102	p277	p276-277	Footnote A
1 - ADIT	Not Applicable	"Note" reference for ADIT-283 Section	B89	NOTE: (Schedule Page 112 Line No. 64)	NOTE: (Schedule Page 112 - 113 Line No. 64)	Footnote A
1 - ADIT	Not Applicable	Under the ADITC-255 Section	B117	Total Form No. 1 (p 266 & 267)	Total Form No. 1 (p 266-267)	Footnote A
2 - Other Tax	Other Taxes	Page 263	D2	p263	p262-263	2022 FF1 Pages No. 262-263 Column (I) Electric (Account 408.1, 409.1). In the 2022 FERC Form 1, on Pages No. 262-263, three (3) Columns were added in 2021 (Column (b) - Type of Tax, Column (c) - State, and Column (d) - Tax Year, pushing the information usually obtained from Column (i) to Column (I)).
2 - Other Tax	Line 1	PA Capital Stock Tax	D8	p263.i	262-263.i	Line 15 is not utilized in 2022 FF1
2 - Other Tax	Line 2	Real Estate	D9	p263.i	262-263.i	Information previously found in Column (i) on Line 33 is now found in Column (I) on Line 11
2 - Other Tax	Line 3	PA PURTA	D10	p263.i	262-263.i	Information previously found in Column (i) on Line 13 is now found in Column (I) on Line 6
2 - Other Tax	Line 5	Federal Unemployment	D16	p263.i	262-263.i	Information previously found in Column (i) on Line 4 is now found in Column (I) on Line 2
2 - Other Tax	Line 6	FICA	D17	p263.i	262-263.i	Information previously found in Column (i) on Line 5 is now found in Column (I) on Line 3
2 - Other Tax	Line 7	PA Unemployment	D18	p263.i	262-263.i	Information previously found in Column (i) on Line 18 is now found in Column (I) on Line 8
2 - Other Tax	Line 8	City of Pittsburgh	D19	p263.i	262-263.i	Information previously found in Column (i) on Line 34 is now found in Column (I) on Line 12
2 - Other Tax	Line 10	Highway Use	D25	p263.i	262-263.i	Line 6 is not utilized in 2022 FF1
2 - Other Tax	Line 11	Excise Tax on Coal	D26	p263.i	262-263.i	Line 7 is not utilized in 2022 FF1
2 - Other Tax	Line 12	PA Gross receipts Tax	D27	p263.i	262-263.i	Information previously found in Column (i) on Line 14 is now found in Column (I) on Line 7
2 - Other Tax	Line 13	PA Corporate Loans	D28	p263.i	262-263.i	Line 16 is not utilized in 2022 FF1
2 - Other Tax	Line 14	PA Insurance Premiums	D29	p263.i	262-263.i	Line 17 is not utilized in 2022 FF1
2 - Other Tax	Line 15	PA Fuel Use	D30	p263.i	262-263.i	Line 19 is not utilized in 2022 FF1
2 - Other Tax	Line 16	PA Motor Carriers	D31	p263.i	262-263.i	Line 20 is not utilized in 2022 FF1
2 - Other Tax	Line 17	PA Other	D32	p263.i	262-263.i	Information previously found in Column (i) on Line 21 is now found in Column (I) on Line 9
2 - Other Tax	Line 18	WV Franchise	D33	p263.i	262-263.i	Line 26 is not utilized in 2022 FF1
2 - Other Tax	Line 19	WV Income	D34	p263.i	262-263.i	Line 27 is not utilized in 2022 FF1
2 - Other Tax	Line 20	Gross Receipts	D35	p263.i	262-263.i	Line 32 is not utilized in 2022 FF1
2 - Other Tax	Line 23	Total 'Other' Taxes included on p.114.14c	C41	p.114.14c	p.114-117.14c	Footnote A
5 - Cost Support	Plant in Service Worksheet - Form 1 Page #s	"Source" Information for Prior Year and Current Year	D4 and D16; D20 and D32; D36 and D37; D41 and D 42; D 46 and D 58	p204; p205; p206; p207	p204-207	Footnote A
5 - Cost Support	Accumulated Depreciation Worksheet - Form 1 Page #s	"Source" Information for Prior Year and Current Year	D104 and D105	p200.21.c	p200-201.21.c	Footnote A
5 - Cost Support	Electric /Non-electric Cost Support	Accumulated Intangible Depreciation	F139	p200.21.c	p200-201.21.c	Footnote A
5 - Cost Support	Electric /Non-electric Cost Support	Undistributed Stores Exp	F145	p227.6c & 15.c	p227 Footnote Data	On Page No. 227, Line No. 6 is no longer utilized in the FERC Form 1. As an alternative, a Footnote for Line No. 11 was added referencing the amount that used to be reflected on Line No. 6 ( <b>Assigned to - Operations and Maintenance</b> ).
5 - Cost Support	Electric /Non-electric Cost Support	Net Transmission Lease Payments	F147	p200.4.c	p200-201.4.c	Footnote A
5 - Cost Support	Electric /Non-electric Cost Support	Intangible Amortization	F150	p336.1d&e	p336-337.1d&e	Footnote A
5 - Cost Support	Electric /Non-electric Cost Support	Common Depreciation - Electric Only	F151	p336.11.b	p336-337.11.b	Footnote A
5 - Cost Support	Electric /Non-electric Cost Support	Common Amortization - Electric Only	F152	p356 or p336.11d	p356 or p336-337.11d	Footnote A
5 - Cost Support	CWIP & Expensed Lease Worksheet	Total Plant In Service	F163	p207.104.g	p204-207.104.g	Footnote A
5 - Cost Support	CWIP & Expensed Lease Worksheet	Transmission Plant In Service	F165	p207.58.g	p204-207.58.g	Footnote A
5 - Cost Support	PBOPs Cost Support	Account 926 (Current Year)	F174	p323.187.b	p320-323.187.b	Footnote A

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

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

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