Check this box if no
longer subject to
Section 16. Form 4 or
Form 5 obligations
may continue. See
Instruction 1(b).

UNITED STATES SECURITIES AND EXCHANGE COMMISSION Washington, D.C. 20549

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STATEMENT OF CHANGES IN BENEFICIAL OWNERSHIP OF SECURITIES

Filed pursuant to Section 16(a) of the Securities Exchange Act of 1934 or Section 30(h) of the Investment Company Act of 1940

(Print or Type Responses)										
1. Name and Address of Reporting Person TURNER JOHN D	2. Issuer Name an MATTHEWS IN [MATW]			0.		5. Relationship of Reporting Person(s) to Issuer (Check all applicable) _X_Director10% Owner Officer (give title below)Other (specify below)				
(Last) (First) C/O DUQUESNE LIGHT, 240 LAK O BOX 610	St Dute of Euritest Transaction (Montal Day) Fear)					'ear)				
(Street) BEMUS POINT, NY 14712	4. If Amendment, D	Date Origina	l File	ed(Month/D	ay/Year)	6. Individual or Joint/Group Filing(Check Applicable Line) _X_Form filed by One Reporting Person Form filed by More than One Reporting Person				
(City) (State)	(Zip)	Table I - Non-Derivative Securities Acquired, Disposed of, or Beneficially Owned								
(Instr. 3) D	ate Month/Day/Year)	Execution Date, if	(Instr. 8)		4. Securi (A) or Di (D) (Instr. 3, Amount	$\frac{1}{4}$ and $\frac{5}{7}$	of	5. Amount of Securities Beneficially Owned Following Reported Transaction(s) (Instr. 3 and 4)		Beneficial Ownership

Reminder: Report on a separate line for each class of securities beneficially owned directly or indirectly.

Persons who respond to the collection of information SEC 1474 (9-02) contained in this form are not required to respond unless the form displays a currently valid OMB control number.

Table II - Derivative Securities Acquired, Disposed of, or Beneficially Owned

(<i>e.g.</i> , puts, calls, warrants, options, convertible securities)															
1. Title of	2.	3. Transaction	3A. Deemed	4.		5. Nu	mber	6. Date Exer	rcisable	7. Title and		8. Price of	9. Number of	10.	11. Nature
Derivative	Conversion	Date	Execution Date, if	Transact	ion	of		and Expirati	ion Date	Amount of		Derivative	Derivative	Ownership	of Indirect
Security	or Exercise	(Month/Day/Year)	any	Code		Deriv	ative	(Month/Day	/Year)	Underlying		Security	Securities	Form of	Beneficial
(Instr. 3)	Price of		(Month/Day/Year)	(Instr. 8)		Secur	ities			Securities		(Instr. 5)	Beneficially	Derivative	Ownership
	Derivative					Acqui	Acquired		(Instr. 3 and 4)			Owned	Security:	(Instr. 4)	
	Security					(A) 01	-						Following	Direct (D)	
						Dispo	sed						Reported	or Indirect	
						of (D))						Transaction(s)	(I)	
						(Instr.	3,						(Instr. 4)	(Instr. 4)	
						4, and	l 5)								
											Amount				
								Dete	Envirotion		or				
								Date Examinable	Expiration	Title	Number				
								Exercisable	Date		of				
				Code	V	(A)	(D)				Shares				
Phantom										Class A					
Stock	<u>(1)</u>	03/11/2004		A ⁽²⁾		573		<u>(3)</u>	(3)	Common	573	\$ 0	4,307	D	
Unit		05/11/2004		11		575				Stock	575	ΨΟ	1,507	D	
Unit										SIDCK					

Reporting Owners

	Relationships							
Reporting Owner Name / Address	Director	10% Owner	Officer	Other				
TURNER JOHN D C/O DUQUESNE LIGHT 240 LAKESIDE DR P O BOX 610 BEMUS POINT, NY 14712	Х							

Signatures

John D. Turner	03/12/2004
**Signature of Reporting Person	Date

Explanation of Responses:

* If the form is filed by more than one reporting person, *see* Instruction 4(b)(v).

** Intentional misstatements or omissions of facts constitute Federal Criminal Violations. See 18 U.S.C. 1001 and 15 U.S.C. 78ff(a).

(1) 1 for 1.

(2) Formula award made under the 1994 Director Fee Plan, based on market price at time of award.

(3) Payments on phantom stock units commence on April 1 of the calendar year following the calendar year in which the reporting person ceases to be a member of the Board of Directors.

Note: File three copies of this Form, one of which must be manually signed. If space is insufficient, see Instruction 6 for procedure.

Potential persons who are to respond to the collection of information contained in this form are not required to respond unless the form displays a currently valid OMB number.