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January 8, 2013

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

Re:

Virginia Electric and Power Company

Informational Filing of 2013 Annual Update

Docket No. ER09-545-000

Dear Secretary Bose:

Virginia Electric and Power Company, doing business as Dominion Virginia Power ("Dominion"), hereby files for informational purposes its 2013 Annual Update ("Informational Filing") in accordance with Section 1 of Attachment H-16B in the Open Access Transmission Tariff ("OATT") of PJM Interconnection, L.L.C. ("PJM"). As provided in Section 1.c of Attachment H-16B, this Information Filing does not require any Commission action.

Dominion is required under Section 1.a of Attachment H-16B to the PJM OATT to post on the PJM website an "Annual Update" to its formula rate on or before September 15 of each year to include:

- (i) Dominion's Annual Transmission Revenue Requirement ("ATRR"), its rate for Network Integration Transmission Service ("NITS"), plus its True-up Adjustment calculated in accordance with the formula rate set out in Attachment H-16A;
- (ii) An estimate of the Network Service Peak Load ("NSPL") of the Dominion Zone; and
- (iii) An explanation of any change in Dominion's accounting policies and practices that took effect in the preceding twelve months ending August 31 that is reported in Notes 3 and 4 of Dominion's Securities and Exchange Commission Form 10-Q ("Material Accounting Changes").

Attachment H-16B was approved by Commission orders dated April 29, 2008 in Docket Nos. ER08-92-000, et al. (Virginia Electric and Power Company, 123 FERC ¶ 61,098 (2008)), and December 15, 2008 in Docket Nos. ER08-92-004, et al. (Virginia Electric and Power Company, unpublished letter order issued on December 15, 2008 in Docket Nos. ER08-92-004 and ER08-92-005).

PJM Interconnection, L.L.C., Intra-PJM Tariffs, Attachment H-16B, Section 1.c (effective September 17, 2010).



Section 1.c of the Attachment H-16B requires that any changes to an Annual Update agreed upon by Dominion and any Interested Parties must be made no later than December 18 and that Dominion shall cause the revised Annual Update to be posted on PJM's website no later than January 15. Further, Section 1.c specifies that Dominion "shall cause the Annual Update, as revised... to be included in an informational filing with the Commission by no later than January 15. This filing will not require Commission action."

In accordance with Section 1 of Attachment H-16B to the PJM OATT, Dominion hereby advises that there were no Material Accounting Changes during the twelve months ending August 31, 2012.

A notable addition to previous Dominion informational filings is the incorporation of a refund adjustment to transmission customers related to the audit of Dominion Resources Services, Inc. ("DRS") and its affiliates in Docket No. FA11-4-000 covering the period 2009 and 2010 (the "Audit"). Recommendation 2 of the Audit Report dated September 20, 2012 required that DRS conduct a study for the audit period to determine the accuracy of the accounts Dominion used to record service company transactions and billings during the audit period. Recommendation 3 required Dominion to make refunds with interest to Dominion customers that were overbilled through formula rate billings due to errors discussed in recommendation 2. DRS agreed to all recommendations in the Audit Report and this Informational Filing provides the refund adjustment consistent with the Audit.

Dominion's Formula Rate Implementation Protocols, set forth in Attachment H-16B, Section 3.e., provides as follows:

Any changes to the data inputs, including but not limited to revisions to VEPCO's FERC Form No. 1, resulting from Preliminary Challenges or proceedings before the FERC, including proceedings initiated pursuant to Section 3.b above and proceedings initiated sua sponte by the FERC, that are not agreed upon no later than December 18 shall be incorporated into the Formula Rate and the True-Up Adjustment for the next calendar year that commences after the negotiations or proceedings become final. This reconciliation mechanism shall apply in lieu of mid-year adjustments, refunds or surcharges to rates. (Emphasis added.)

After conferring with FERC accounting staff regarding the appropriateness of utilizing this section, Dominion has included a One-time Credit to True-up Adjustment pursuant to the reconciliation mechanism set forth above to provide a refund adjustment to Dominion customers that were overbilled through transmission service formula rate billings. Accordingly, this filing includes a One-time Credit to the True-up Adjustment stemming from the findings and recommendations of the Audit.

Attachments A through D, described in more detail below, are summarized as follows:



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Attachment A – The 2013 Annual Update exclusive of the Audit-related true-up.

Attachment B – The 2013 Annual Update including the Audit-related true-up. In particular, Part 3 provides the NITS rate and the individual project revenue requirements in Attachment 7 to be used by PJM for billing during 2013.

Attachment C – Documents showing the 2009 and 2010 ATRRs prior to adjustments arising from the Audit.

Attachment D – Documents supporting the 2009 and 2010 ATRRs after including adjustments arising from the Audit.

ATTACHMENT A

Attachment A contains the 2013 ATRR and NITS rate, the 2011 True-up Adjustment, and Dominion's estimated NSPL for 2013 (shown in the calculation of the NITS rate). Attachment A does not include any true-up component arising from the Audit. Parts 1 and 2 of Attachment A represent typical documents provided in an informational filing.

Dominion has revised both: (i) the 2013 Annual Update (the "2013 Annual Update") that was initially posted September 12, 2012; and (ii) the 2011 True-up Adjustment (the "2011 True-up") that was initially posted June 15, 2012, to include missing amounts for the Non-electric Portion of Transmission O&M expense. These inclusions appear in Attachment 5, line 63 of each document. These changes identify the amounts of the Non-electric Portions and are only provided for informational purposes. They do not change the ATRR, the rate for NITS, or any other amount in these documents.

Additionally, both the 2013 Annual Update and 2011 True-up include an adjustment of \$88,715 that increased the cost associated with the below-500 kV elements of the Carson-Suffolk Project (see Attachment 7, Project I-2A). While this adjustment did not change the ATRR or the NITS rate, it did increase the Annual Revenue Requirement Including Incentive for this Project I-2A that will be used by PJM to bill the Schedule 12 Transmission Enhancement Charge. Likewise, it increased the Annual Revenue Requirement Excluding Incentive for this project that will be used by PJM to credit Network Customers under Schedule 12. The net effect of this adjustment for the calendar year of 2013 (Schedule 12 charge less Schedule 12 Credit) to all customers including the Dominion Load Serving Entity is \$1,538.00. Attachment A, Part 3 shows the calculation of this net effect.

The three parts of Attachment A are as follows:

- Part 1 Transmission Formula based on 2013 Projections, which includes the ATRR, rate for NITS, and True-up Adjustment as well as the NSPL;
- Part 2 Transmission Formula based on 2011 actual data, which is used to calculate the True-up Adjustment for 2011, without interest; and

Part 3 – Impact of Adjustment to Project 1-2A Carson – Suffolk Below-500 KV elements cost.

ATTACHMENT B

Attachment B, Part 1 shows the calculations of the Change in Actual 2009 ATRR of (\$145,000) and the Change in Actual 2010 ATRR of (\$19,000) resulting from the Audit. (See Attachments C and D for support of the key inputs.) The amounts shown in Attachment B, Part 1, plus the Calculated Interest of (\$22,305), sum to the One-time Credit to True-up Adjustment required under the Audit of (\$186,305).

The Calculated Interest is developed in Attachment B, Part 2, and employs a midyear convention to determine the number of months that interest is calculated for the One-time Credit. Because the audit resulted in changes to data inputs for calendar years 2009 and 2010, interest was computed for 48 months (midyear 2009 to midyear 2013) and 36 months (midyear 2010 to midyear 2013), respectively. Dominion calculated the interest in accordance with Section 35.19a of the Commission's regulations.

The One-time Credit to True-up Adjustment required under the Audit of (\$186,305) is reflected on Page 4, line 149 of the 2013 Annual Update in Attachment B, Part 3 (the "2013 Annual Update with Audit True-up"). The 2013 Annual Update with Audit True-up provides the new NITS rate that will be in effect in Calendar year 2013, as well as the project revenue requirements in Attachment 7 to be billed in 2013 pursuant to Schedule 12. When compared to the 2013 Annual Update (Attachment A, Part 1), the 2013 Annual Update with Audit True-up (Attachment B, Part 3) shows a lower ATRR in Appendix A, and lower rate for NITS in Appendix A, as well as lower revenue requirements in Attachment 7.

The three parts of Attachment B are as follows:

- Part 1 Calculation of the One-time Credit to True-up Adjustment required under the Audit;
- Part 2 Interest Component of the One-time Credit to True-up Adjustment;
- Part 3 Transmission Formula based on 2013 Projections in Attachment A with a One-time Credit to True-up Adjustment required under the Audit entered on line 149 of Appendix A.

ATTACHMENT C

Attachment C contains excerpts from previous informational filings that support Attachment B, Part 1, lines 1 and 4. The excerpts show on line 168, the 2009 Actual ATRR Used to Calculate True-up Adjustment for 2009 and the 2010 Actual ATRR Used to Calculate True-up Adjustment for 2010. The excerpts show the amounts absent any audit-related adjustments.

The two parts of Attachment C are as follows:

- Part 1 The ATRR page from the Transmission Formula based on 2009 actual data as included in the January 12, 2011 informational filing in Docket No. ER09-545-000; and
- Part 2 The ATRR page from the Transmission Formula based on 2010 actual data as included in the January 12, 2012 informational filing in Docket No. ER09-545-000.

ATTACHMENT D

Attachment D contains further details that support Attachment B. Parts 1 and 2 of Attachment D show all the adjustments to the formula rate inputs resulting from the Audit. Attachment D, Part 1 contains the 2009 adjustments and Attachment D, Part 2 contains the 2010 adjustments. These adjustments are classified as resulting from a Methodology Change or a Misclassification, and are summed by each FERC account. To be clear, the three columns of numbers to the left side of Parts 1 and 2 do not show changes to the ATRR for the respective years. Rather, they show changes to the accounting associated with the FERC accounts described in the left-most column. Additionally, the three columns to the right of Parts 1 and 2 show the resulting changes to the formula rate inputs and map each change to the appropriate location within the formula. Attachment D, Parts 3 and 4 each show a revised version of the formula which incorporate the adjustments described in Attachment D, Parts 1 and 2, respectively. The formula originally used to produce the 2009 actual data included in the January 12, 2011 informational filing in Docket No. ER09-545-000 provides the basis upon which the 2009 formula input adjustments from Part 1 were made to produce Part 3. Similarly, the formula originally used to produce the 2010 actual data included in the January 12, 2012 informational filing in Docket No. ER09-545-000 provides the basis upon which the 2010 formula input adjustments from Part 2 were made to produce Part 4.

These four parts of Attachment D are as follows:

- Part 1 Audit Adjustments to 2009 formula inputs;
- Part 2 Audit Adjustments to 2010 formula inputs;
- Part 3 Transmission Formula based on 2009 actual data with audit adjustments included; and
- Part 4 Transmission Formula based on 2010 actual data with audit adjustments included.

This filing contains no expenses or costs that have been alleged or judged in any administrative or judicial proceeding to be illegal, duplicative, or unnecessary costs that are demonstrably the product of discriminatory employment practices, as defined in 18 C.F.R. § 35.13(b)(7) (2010).



Dominion will make copies of this filing available for inspection at Dominion's offices. In addition, Dominion submitted this filing to PJM for posting on its website (www.PJM.com) and provided copies to interested parties that attended the public meeting to discuss the 2013 Annual Update.

Thank you for your attention to this Informational Filing. Please direct any questions to the undersigned.

Very truly yours,

/s/
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Counsel for Virginia Electric and Power Company, doing business as Dominion Virginia Power

ATTACHMENT A

ATTACHMENT A

PART 1 – TRANSMISSION FORMULA BASED ON 2013 PROJECTIONS

_	inia Electric and Power Company				
ATT	ACHMENT H-16A		FERC Form 1 Page # or		
For	mula Rate Appendix A	Notes	Instruction (Note H)		2013
	ded cells are input cells				(000's)
Alloca					
1	Wages & Salary Allocation Factor Transmission Wages Expense		p354.21b/ Attachment 5	\$	26,428
2	Less Generator Step-ups		Attachment 5		9
3	Net Transmission Wage Expenses		(Line 1 - 2)		26,419
4 5	Total Wages Expense Less A&G Wages Expense		p354.28b/Attachment 5 p354.27b/Attachment 5		585,154 90,535
6	Total		(Line 4 - 5)	\$	494,619
7	Wages & Salary Allocator	(Note B)	(Line 3 / 6)		5.3412%
	Plant Allocation Factors				
8	Electric Plant in Service	(Notes A& Q)	p207.104.g/Attachment 5	\$	29,210,462
9	Common Plant In Service - Electric		(Line 26)		0
10	Total Plant In Service		(Sum Lines 8 & 9)		29,210,462
11	Accumulated Depreciation (Total Electric Plant)	(Notes A & Q)	(Line 15 - 14 - 13 -12)		11,371,559
12	Accumulated Intangible Amortization	(Notes A & Q)	p200.21c/Attachment 5		138,956
13	Accumulated Common Amortization - Electric	(Notes A & Q)	p356/Attachment 5		0
14 15	Accumulated Common Plant Depreciation - Electric Total Accumulated Depreciation	(Notes A & Q)	p356/Attachment 5 p219.29c/Attachment 5		0 11,510,515
16	Net Plant		(Line 10 - 15)		17,699,947
17	Transmission Gross Plant		(Line 31 - 30)		4.302.211
18	Gross Plant Allocator	(Note B)	(Line 31 - 30) (Line 17 / 10)		14.7283%
		, , , ,	·		
19 20	Transmission Net Plant	(Note D)	(Line 44 - 30)	\$	3,382,866
	Net Plant Allocator	(Note B)	(Line 19 / 16)		19.1123%
Plant	Calculations				
21	Plant In Service Transmission Plant In Service	(Notes A & Q)	p207.58.g/Attachment 5	\$	4,495,726
22	Less: Generator Step-ups	(Notes A & Q)	Attachment 5	Ψ	201,396
23	Less: Interconnect Facilities Installed After March 15, 2000	(Notes A & Q)	Attachment 5		39,454
24	Total Transmission Plant In Service		(Lines 21 - 22 - 23)		4,254,875
25	General & Intangible	(Notes A & Q)	p205.5.g + p207.99.g/Attachment 5		886,242
26	Common Plant (Electric Only)	(**************************************	p356/Attachment 5		0
27	Total General & Common		(Line 25 + 26)		886,242
28 29	Wage & Salary Allocation Factor General & Common Plant Allocated to Transmission		(Line 7) (Line 27 * 28)	\$	5.3412% 47,336
30	Plant Held for Future Use (Including Land)	(Notes C & Q)	p214.47.d/Attachment 5	\$	188
31	TOTAL Plant In Service		(Line 24 + 29 + 30)	\$	4,302,399
	Accumulated Depreciation				
32	Transmission Accumulated Depreciation	(Notes A & Q)	p219.25.c/Attachment 5	\$	949,046
33	Less Accumulated Depreciation for Generator Step-ups	(Notes A & Q)	Attachment 5		49,810
34 35	Less Accumulated Depreciation for Interconnect Facilities Installed After March 15, 2000	(Notes A & Q)	Attachment 5		6,202
35 36	Total Accumulated Depreciation for Transmission Accumulated General Depreciation	(Notes A & Q)	(Line 32 - 33 - 34) p219.28.b/Attachment 5		893,034 353,651
37	Accumulated Intangible Amortization	(Notes A & Q)	(Line 12)		138,956
38	Accumulated Common Amortization - Electric		(Line 13)		0
39	Common Plant Accumulated Depreciation (Electric Only)		(Line 14)		0
40 41	Total Accumulated Depreciation Wage & Salary Allocation Factor		(Sum Lines 36 to 39) (Line 7)		492,607 5.3412%
41 42	General & Common Allocated to Transmission		(Line 7) (Line 40 * 41)		5.3412% 26,311
43	TOTAL Accumulated Depreciation		(Line 35 + 42)	\$	919,345
	TOTAL N. (D (D (A. E)		(1: 04 40)		
44	TOTAL Net Property, Plant & Equipment		(Line 31 - 43)	\$	3,383,054

	inia Electric and Power Company ACHMENT H-16A		FERC Form 1 Page # or		
orr	mula Rate Appendix A	Notes	Instruction (Note H)		2013
djust	tment To Rate Base				
	Accumulated Deferred Income Taxes				
45	ADIT net of FASB 106 and 109		Attachment 1	\$	(645,79
46	Accumulated Deferred Income Taxes Allocated To Transmission		(Line 45)	\$	(645,79
	Transmission O&M Reserves				
47	Total Balance Transmission Related Account 242 Reserves	Enter Negative	Attachment 5	\$	(6,03
	Prepayments				
48	Prepayments	(Notes A & R)	Attachment 5	\$	2,27
49	Total Prepayments Allocated to Transmission		(Line 48)	\$	2,27
50	Materials and Supplies Undistributed Stores Exp	(Notes A & R)	p227.6c & 16.c	\$	
51	Wage & Salary Allocation Factor	(Notes A & K)	(Line 7)	φ	5.3412
52	Total Transmission Allocated Materials and Supplies		(Line 50 * 51)		
53	Transmission Materials & Supplies		p227.8c/2	s	10,7
54	Total Materials & Supplies Allocated to Transmission		(Line 52 + 53)	\$	10,71
55	Cash Working Capital Transmission Operation & Maintenance Expense		(Line 85)	\$	86.07
56	1/8th Rule		x 1/8		12.5
57	Total Cash Working Capital Allocated to Transmission		(Line 55 * 56)	\$	10,76
58	Network Credits Outstanding Network Credits	(Note N)	Attachment 5 / From PJM		
58 59	Less Accumulated Depreciation Associated with Facilities with Outstanding Network Credits	(Note N)	Attachment 5 / From PJM Attachment 5 / From PJM		
60	Net Outstanding Credits	, , , , ,	(Line 58 - 59)		
61	TOTAL Adjustment to Rate Base		(Line 46 + 47 + 49 + 54 + 57 - 60)	\$	(628,08
62	Rate Base		(Line 44 + 61)	\$	2,754,96
&M					
	Transmission O&M				
63	Transmission O&M		p321.112.b/Attachment 5	\$	36,36
64 65	Less GSU Maintenance Less Account 565 - Transmission by Others		Attachment 5 p321.96.b/Attachment 5		(30,95
66	Plus Schedule 12 Charges billed to Transmission Owner and booked to Account 565	(Note O)	PJM Data		(50,50
67	Transmission O&M	,	(Lines 63 - 64 + 65 + 66)	\$	67,30
	Allocated General & Common Expenses				
68	Common Plant O&M	(Note A)	p356		
69 70	Total A&G		Attachment 5		356,22
70 71	Less Property Insurance Account 924 Less Regulatory Commission Exp Account 928	(Note E)	p323.185b p323.189b/Attachment 5		13,52 34,7
72	Less General Advertising Exp Account 930.1	(Note L)	p323.911b/Attachment 5		2,08
73	Less EPRI Dues	(Note D)	p352-353/Attachment 5		2,87
74	General & Common Expenses		(Lines 68 + 69) - Sum (70 to 73)	\$	303,02
75 76	Wage & Salary Allocation Factor General & Common Expenses Allocated to Transmission		(Line 7) (Line 74 * 75)	\$	5.3412 16,18
. 5	·		(*	10,10
77	Directly Assigned A&G Regulatory Commission Exp Account 928	(Note G)	p323.189b/Attachment 5	\$	_
78	General Advertising Exp Account 930.1	(Note K)	p323.191b	Ψ	_
79	Subtotal - Transmission Related	,	(Line 77 + 78)		
80	Property Insurance Account 924		p323.185b		13,5
81	General Advertising Exp Account 930.1	(Note F)	Attachment 5		
82 83	Total Net Plant Allocation Factor		(Line 80 + 81) (Line 20)		13,52 19.1123
84	A&G Directly Assigned to Transmission		(Line 82 * 83)	\$	2,58
	Total Transmission O&M		(Line 67 + 76 + 79 + 84)	\$	86,07
85					

	inia Electric and Power Company					
ATT	ACHMENT H-16A			FERC Form 1 Page # or		
For	mula Rate Appendix A		Notes	Instruction (Note H)		2013
Depre	ciation & Amortization Expense					
	Depreciation Expense					
86	Transmission Depreciation Expense		(Notes A and S)	p336.7b&c/Attachment 5	\$	88,566
87 88	Less: GSU Depreciation Less Interconnect Facilities Depreciation			Attachment 5 Attachment 5		4,077 799
89	Extraordinary Property Loss			Attachment 5		799
90	Total Transmission Depreciation			(Line 86 - 87 - 88 + 89)		83.690
91	General Depreciation		(Note A)	p336.10b&c&d/Attachment 5		31,025
92	Intangible Amortization		(Note A)	p336.1d&e/Attachment 5		21,816
93	Total			(Line 91 + 92)		52,841
94	Wage & Salary Allocation Factor			(Line 7)		5.3412%
95	General and Intangible Depreciation Allocated	to Transmission		(Line 93 * 94)		2,822
96	Common Depreciation - Electric Only		(Note A)	p336.11.b		0
97	Common Amortization - Electric Only		(Note A)	p356 or p336.11d		0
98	Total			(Line 96 + 97)		5 24420/
99 100	Wage & Salary Allocation Factor Common Depreciation - Electric Only Allocated	to Transmission		(Line 7) (Line 98 * 99)		5.3412%
100	Common Depreciation - Electric Only Allocated	TO Transmission		(Line 30 33)		•
101	Total Transmission Depreciation & Amortization			(Line 90 + 95 + 100)	\$	86,512
Taxes	Other than Income					
	Taxes Other than Income			Attachment 2	\$	29,036
103	Total Taxes Other than Income			(Line 102)	\$	29,036
103	Total raxes office than income			(Line 102)	4	23,030
Return	n / Capitalization Calculations					
	Long Term Interest					
104	Long Term Interest		(Note T)	p117.62c through 67c/Attachment 5	\$	332,041
105	Less LTD Interest on Securitization Bonds		(Note P)	Attachment 8		0
106	Long Term Interest			(Line 104 - 105)	\$	332,041
107	Preferred Dividends		(Note T), enter positive	p118.29c	\$	16,427
	Common Stock					
108	Proprietary Capital			p112.16c,d/2	\$	8,886,959
109	Less Preferred Stock		(Note T), enter negative	(Line 117)		(259,014)
110	Less Account 219 - Accumulated Other Compre	ehensive Income	(Note T), enter negative	p112.15c,d/2		(21,500)
111	Common Stock			(Sum Lines 108 to 110)	\$	8,606,445
	Capitalization					
112	Long Term Debt		(Note T) enter pagetive	p112.24c,d/2	\$	6,789,480
113 114	Less Loss on Reacquired Debt Plus Gain on Reacquired Debt		(Note T), enter negative (Note T), enter positive	p111.81c,d/2 p113.61c,d/2		(9,756) 3,671
115	Less LTD on Securitization Bonds	(Note P)	(Note T), enter positive	Attachment 8		0,071
116	Total Long Term Debt	((**************************************	(Sum Lines 112 to 115)		6,783,395
117	Preferred Stock		(Note T), enter positive	p112.3c,d/2		259,014
118	Common Stock			(Line 111)		8,606,445
119	Total Capitalization			(Sum Lines 116 to 118)	\$	15,648,854
120	Debt %	Total Long Term Debt		(Line 116 / 119)		43.3%
121	Preferred %	Preferred Stock		(Line 117 / 119)		1.7%
122	Common %	Common Stock		(Line 118 / 119)		55.0%
123	Debt Cost	Total Long Term Debt		(Line 106 / 116)		0.0489
124	Preferred Cost	Preferred Stock		(Line 107 / 117)		0.0634
125	Common Cost	Common Stock	(Note J)	Fixed		0.1140
126	Weighted Cost of Debt	Total Long Term Debt (WCLTD)		(Line 120 * 123)		0.0212
127	Weighted Cost of Preferred	Preferred Stock		(Line 121 * 124)		0.0010
128 129	Weighted Cost of Common Total Return (R)	Common Stock		(Line 122 * 125) (Sum Lines 126 to 128)		0.0627 0.0850
130	Investment Return = Rate Base * Rate of Return			(Line 62 * 129)		234,076

TTACHMENT H-16A		FERC Form 1 Page # or		
ormula Rate Appendix A	Notes	Instruction (Note H)		2013
omposite Income Taxes				
Income Tax Rates				25.04
31 FIT=Federal Income Tax Rate 32 SIT=State Income Tax Rate or Composite	(Note I)	Attachment 5 Attachment 5		35.00 6.23
33 p	(percent of federal income tax deductible for state purposes)	Per State Tax Code		0.00
34 [.] T	T=1 - {[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)} =			39.0
35 T/ (1-T)				64.07
ITC Adjustment	(Note I)			
36 Amortized Investment Tax Credit	enter negative	Attachment 1	\$	(17
37 T/(1-T) 38 ITC Adjustment Allocated to Transmission		(Line 135) (Line 136 * (1 + 137))	\$	64.07
39 Income Tax Component =	CIT=(T/1-T) * Investment Return * (1-(WCLTD/R)) =	[Line 135 * 130 * (1-(126 / 129))]		112,51
40 Total Income Taxes		(Line 138 + 139)		112,2
VENUE REQUIREMENT				
Summary				
41 Net Property, Plant & Equipment		(Line 44)	\$	3,383,05
42 Adjustment to Rate Base 43 Rate Base		(Line 61) (Line 62)	\$	(628,08 2,754,9 6
Nate Dase		(Line 02)	Ψ	2,734,30
44 O&M		(Line 85)		86,0
45 Depreciation & Amortization 46 Taxes Other than Income		(Line 101)		86,5
46 Taxes Other than Income 47 Investment Return		(Line 103) (Line 130)		29,0 234,0
48 Income Taxes		(Line 140)		112,2
50 Revenue Requirement		(Sum Lines 144 to 149)	\$	547,93
Net Plant Carrying Charge				
51 Revenue Requirement		(Line 150)	\$	547,93
52 Net Transmission Plant		(Line 24 - 35)		3,361,84
Net Plant Carrying Charge		(Line 151 / 152)		16.2986
 Net Plant Carrying Charge without Depreciation Net Plant Carrying Charge without Depreciation, Re 	eturn er Income Tayon	(Line 151 - 86) / 152 (Line 151 - 86 - 130 - 140) / 152		13.664 3.363
net Plant Carrying Charge without Depreciation, Re	etum of income Taxes	(Line 151 - 66 - 130 - 140) / 152		3.303
Net Plant Carrying Charge Calculation with 100 Basis				
56 Gross Revenue Requirement Less Return and Tax	Kes	(Line 150 - 147 - 148)	\$	201,6
57 Increased Return and Taxes	i- BOE	Attachment 4		371,1
 Net Revenue Requirement with 100 Basis Point inc Net Transmission Plant 	rease in ROE	(Line 156 + 157) (Line 152)		572,79 3,361,8
60 Net Plant Carrying Charge with 100 Basis Point inc	rease in ROE	(Line 152) (Line 158 / 159)		17.038
Net Plant Carrying Charge with 100 Basis Point inc		(Line 158 - 86) / 159		14.403
62 Revenue Requirement		(Line 150)	\$	547,9
 True-up Adjustment Plus any increased ROE calculated on Attachment 	7 other than P IM Schodule 12 projects	Attachment 6 Attachment 7		(14,6
65 Facility Credits under Section 30.9 of the PJM OAT		Attachment 7 Attachment 5		3,3 [,] 1,4
66 Revenue Credits	••	Attachment 3		(9,7
Interest on Network Credits Annual Transmission Revenue Requirement (A	TRR)	PJM data (Line 162 + 163 +164 + 165 + 166 + 167)	\$	528,3
Rate for Network Integration Transmission Service	•	,	•	,-
69 1 CP Peak	(Note L)	PJM Data		19,249
70 Rate (\$/MW-Year)	,	(Line 168 / 169)		27,446.
	on Service (\$/MW/Year)	(Line 170)		7.446.09

Virginia Electric and Power Company **ATTACHMENT H-16A**

FFRC Form 1 Page # or

Formula Rate -- Appendix A

Notes

Instruction (Note H)

2013

- Electric portion only VEPCO does not have Common Plant.
- Excludes amounts for Generator Step-ups and Interconnection Facilities, when appropriate В
- Includes Transmission portion only.
- D Excludes all EPRI Annual Membership Dues
- Includes all regulatory commission expenses.
- Includes all safety related advertising included in Account 930.1.
- Includes all regulatory commission expenses directly related to transmission service, RTO filings, or transmission siting itemized in Form 1 at 351.h.
- The Form 1 reference indicates only the end-of-year balance used to derive the amount beside the reference. Each plant balance with a Form 1 reference will include the Form 1 balance in an average of the 13 month balances for the year. Each non-plant balance included in rate base with a Form 1 reference will include Form 1 balances in the calculation of the average of the beginning and end of year balances for the year. See notes Q and R below.
- 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.

 Per FERC order in Docket No. ER08-92, the ROE is 11.4%, which includes a 50 basis point RTO membership adder as authorized by FERC to become effective January 1, 2008. Per FERC order in Docket No. , the ROE for each specific project identified in that order will also include either an 150 or 125 basis point transmission incentive adder as authorized by the Commission.
- Education and outreach expenses relating to transmission, for example siting or billing.
- As provided for in Section 34.1 of the PJM OATT.

 Amount of transmission plant excluded from rates per Attachment 5.
- Outstanding Network Credits is the balance of Network Facilities Upgrades Credits due Transmission Customers who have made lump-sum payments (net of accumulated depreciation) toward the construction of Network Transmission Facilities consistent with Paragraph 657 of Order 2003-A Interest on the Network Credits as booked each year is added to the revenue requirement on Line 167.
- 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. If they are booked to Acct 565, they are included on Line 66.
- Securitization bonds may be included in the capital structure.
- Calculated using 13 month average balance. Only beginning and end of year balances are from Form 1.
- Calculated using average of beginning and end of year balances. Beginning and end of year balances are from Form 1.
- The depreciation rates are included in Attachment 9.
- For the initial formula rate calculation, the projected capital structure shall reflect the capital structure from the 2006 FERC Form No. 1 data. For all other formula rate calculations, the projected capital structure and actual capital structure shall reflect the capital structure from the most recent FERC Form No. 1 data available.

Virginia Electric and Power Company ATTACHMENT H-16A Attachment 1 - Accumulated Deferred Income Taxes (ADIT) Worksheet - December 31, 2013

	Only Transmission Related	Plant Related	Labor Related	Total ADIT
ADIT- 282	(690.008)	(88.957)	(63.390)	
ADIT-283	0	(5.782)	(1.720)	
ADIT-190	85	123,133	20.112	
Subtotal	(689.924)	28.394	(44.998)	
Wages & Salary Allocator			5.3412%	
Gross Plant Allocator		14.7283%		
End of Year ADIT	(689.924)	4.182	(2.403)	(688,145)
End of Previous Year ADIT (from Sheet 1A-ADIT (3))	(604,968)	4,182	(2,667)	(603,453)
Average Beginning and End of Year ADIT	(647,446)	4,182	(2,535)	(645,799)

 End of Year ADIT
 (688,145)

 End of Previous Year ADIT
 (603,453)

 Average Beginning and End of Year ADIT
 (645,799)

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

with amounts exceeding \$100,000 will be listed separately.								
End of Year Balances : A	В	c	D	E	F	G		
ADIT-190	Total	Production Or Other	Only Transmission	Plant	Labor	Justification		
		Related	Related	Related	Related			
ADFIT - OTHER COMPREHENSIVE INCOME BAD DEBTS	(13,456) 14,870	(13,456) 14,870				Not applicable to Transmission Cost of Service calculation. For tax purposes bad debts are deductible when they are deemed to be uncollectible / worthless.		
CAPITAL LEASE	- 14,670	14,070				Not applicable to Transmission Cost of Service calculation.		
CAPITALIZED BROKERS FEES CAPITALIZED INTEREST - NONOP CWIP	-					Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.		
CAPITALIZED INTEREST NONOP IN SERVICE						Not applicable to Transmission Cost of Service calculation.		
CAPITALIZED INTEREST OPERATING CWIP CAPITALIZED INTEREST OPERATING IN SERVICE	182,523 121,080	182,523		121,080		Represents tax capitalized interest on projects in CWIP - increase in taxable income. Represents tax "In Service" capitalized Interest placed in service net of tax amortization.		
CAPITALIZED O&M EXP - DISTRIBUTION	6,668	6,668		121,000		Not applicable to Transmission Cost of Service calculation.		
CIAC DC - NONOP CWIP CIAC DC - NONOP IN SERVICE	542 1,708	542 1,708				Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.		
CIAC NC - NONOP CWIP	303	303				Not applicable to Transmission Cost of Service calculation.		
CIAC NC - NONOP IN SERVICE CIAC VA - NONOP CWIP	2,210 31,306	2,210 31,306				Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.		
CIAC VA - NONOP IN SERVICE	86,408	86,408				Not applicable to Transmission Cost of Service calculation.		
CONTINGENT CLAIMS CURRENT CONTINGENT CLAIMS NONCURRENT	2,945 1,271	2,945 1,271				Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.		
CUSTOMER ACCOUNTS-RESERVE & REFUND	594	594				Not applicable to Transmission Cost of Service calculation.		
CUSTOMER ACCOUNTS INTEREST-RESERVE & REFUND	(0)	(0)				Not applicable to Transmission Cost of Service calculation. Book expensed as billed over 15 yr assessment period; tax deduct in year of assessment because all events		
DECOMMISSIONING & DECONTAMINATION DEFERRED CAINGUES NONORPRATING	(53)	(52)				test met as liability is based on prior facility use.		
DEFERRED GAIN/LOSS NONOPERATING DEFERRED GAIN/LOSS OPERATING	(398)	(53)		(398)		Not applicable to Transmission Cost of Service calculation. Represents the ADIT on Book Gain/Loss as accrued.		
DEFERRED GAIN/LOSS-FUTURE USE	(736)	(736)				Not applicable to Transmission Cost of Service calculation.		
DEFERRED GAIN/LOSS-FUTURE USE NONOP DEFERRED N.C. SIT NONOP - OCI	1,917 608	1,917 608				Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.		
DEFERRED REVENUE CURRENT	1,081	1,081				Not applicable to Transmission Cost of Service calculation.		
DEFERRED SIT NONOP - OCI DFIT EFFECT ON SIT NONOP - OCI	(2,984) 833	(2,984) 833				Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.		
DIRECTOR CHARITABLE DONATION	105	105				Not applicable to Transmission Cost of Service calculation.		
DOE SETTLEMENT - ASSET BASIS REDUCTION DOE SETTLEMENT - INVENTORY BASIS REDUCTION	1,328 6,033	1,328 6,033				Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.		
DSIT 190 OPERATING NONCURR ASSEST VA MIN	(16,988)	(16,988)				Not applicable to Transmission Cost of Service calculation.		
DSIT 190 OPERATING NONCURR ASSEST W.V. NOL DSIT NONOPERATING DC	106 36	106				Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.		
DSIT NONOPERATING NC	5,905	5,905				Not applicable to Transmission Cost of Service calculation.		
DSIT NONOPERATING VA DSIT NONOPERATING WV	87,237 2,692	87,237 2,692				Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.		
DSIT OPERATING DC	51	51				Not applicable to Transmission Cost of Service calculation.		
DSIT OPERATING NC DSIT OPERATING VA	8,507 125,586	8,507 125,586				Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.		
DSIT OPERATING WV	3,897	3,897				Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.		
DSM EARNEST MONEY	-	-				Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.		
EMISSIONS ALLOWANCES		-				Not applicable to Transmission Cost of Service calculation.		
FAS 109 ITC DFIT DEFICIENCY (190) FAS 109 ITC DSIT DEFICIENCY D.C. (190)	5,156	5,156				Not applicable to Transmission Cost of Service calculation.		
FAS 109 ITC DSIT DEFICIENCY N.C. (190)	60	60				Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.		
FAS 109 ITC DSIT DEFICIENCY VA (190) FAS 109 ITC DSIT DEFICIENCY W.V.(190)	883 27	883 27				Not applicable to Transmission Cost of Service calculation.		
FAS 109 ITC DSIT GROSSUP D.C.	0	0				Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.		
FAS 109 ITC DSIT GROSSUP N.C. FAS 109 ITC DSIT GROSSUP VA	38 565	38 565				Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.		
FAS 109 ITC DSIT GROSSUP W.V.	17	17				Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.		
FAS 109 ITC GROSSUP (190)	3,298	3,298				Not applicable to Transmission Cost of Service calculation.		
FAS 109 ITC REG LIAB FAS 133	41,137	41,137				Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.		
FAS 133 - CAPACITY HEDGE CURRENT ASSET FASS 133 - DEBT HEDGE CURRENT ASSET	54 1,760	1,760				Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.		
FAS 133 - DEBT VALUATION - MTM HEDGE NON CURRENT AS	36,075	36,075				Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.		
FAS133 - DEFERRED GAIN/LOSS CAPAC HEDGE NON CURRE	546	546				Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.		
FAS 133 REG FTR CURRENT FAS 133 - FTR HEDGE CURRENT ASSET	441	441				Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.		
FAS 133 POWER HEDGE CURRENT ASSET FAS 133 REG HEDGE DEBT CURRENT	(200)	(200)				Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.		
FAS 143 ASSET OBLIGATION	16,821	16,737	85			Represents ARO accruals not deductible for tax.		
FAS143 DECOMMISSIONING - NA	136,820	136,820				Represents ARO accruals not deductible for tax.		
FAS143 DECOMMISSIONING - OTHER FEDERAL EFFECT OF STATE NONOPERATING	191,560 11,774	191,560 11,774				Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.		
FEDERAL EFFECT OF STATE OPERATING	151,820	151,820				Not applicable to Transmission Cost of Service calculation.		
FEDERAL TAX INTEREST EXPENSE NON CURRENT FIXED ASSETS FED EFFECT CURRENT CURRENT	1,504	1,504				Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.		
FIXED ASSETS FED EFFECT OF STATE	516	516				Not applicable to Transmission Cost of Service calculation.		
FIXED ASSETS NON CURRENT CURRENT FLEET LEASE CREDIT - CURRENT	- 6			6		Not applicable to Transmission Cost of Service calculation. Books amortize the fleet lease extension credit over the new lease; tax takes the deduction when incurred.		
FLEET LEASE CREDIT - NONCURRENT FUEL DEF CURRENT LIAB	1 20	29		1		Books amortizes the fleet lease extension credit over the new lease; tax takes the deduction when incurred. Not applicable to Transmission Cost of Service calculation.		
FUEL DEF NON CUR LIAB	29 3,622	3,622				Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.		
FUEL DEF OTHER NON CUR LIAB	5,278	5,278				Not applicable to Transmission Cost of Service calculation.		
GAIN SALE/LEASEBACK - SYSTEM OFFICE GROSS REC-UNBILLED REV-NC	116	116				Not applicable to Transmission Cost of Service calculation. Books include income when meter is read; taxed when service is provided.		
HEADWATER BENEFITS	923	923				Not applicable to Transmission Cost of Service calculation.		
INT STOR NORTH ANNA	4,252	4,252				Books recognizes the expense as incurred. For tax the deduction is recognized when the casks are filled.		
INT STOR SURRY LONG TERM DISABILITY RESERVE	(905) 7,733	(905)			7,733	Books recognizes the expense as incurred. For tax the deduction is recognized when the casks are filled. Book estimate accrued and expensed; tax deduction when paid.		
METERS	1,882	1,882				Books pre-capitalize when purchased; tax purposes when installed.		
NOL NUCLEAR FUEL - PERMANENT DISPOSAL	71,478	71,478				Not applicable to Transmission Cost of Service calculation. Books estimate expense, tax deduction taken when paid.		
OBSOLETE INVENTORY	-					Not applicable to Transmission Cost of Service calculation.		
OPEB PERFORMANCE ACHIEVEMENT PLAN	11,274				11,274	Represents the difference between the book accrual expense and the actual funded amount. Not applicable to Transmission Cost of Service calculation.		
POWER PURCHASE BUYOUT	499	499				Represents the difference between the book accrual expense and the actual funded amount.		
PREMIUM, DEBT, DISCOUNT AND EXPENSE P'SHIP INCOME - NC ENTERPRISE	2,444	49		2,444		Books record the yield to maturity method; taxes amortize staight line. Not applicable to Transmission Cost of Service calculation		
I OTHE INCOME - NO ENTERFRICE	49	49				Not applicable to Transmission Cost of Service calculation.		

ATTACHMENT H-16A Attachment 1 - Accumulated Deferred Income Taxes (ADIT) Worksheet - December 31, 2013											
			eferred Income 1	axes (ADIT) V	Vorksheet - Dece						
P'SHIP INCOME - VIRGINIA CAPITAL	206	206				Not applicable to Transmission Cost of Service calculation.					
QUALIFIED SETTLEMENT FUND						Not applicable to Transmission Cost of Service calculation.					
REACTOR DECOMMISSIONING LIABILITY	-					Represents the difference between the accrual and payments.					
REG FUEL HEDGE	(4,652)	(4,652)				Not applicable to Transmission Cost of Service calculation.					
REG FUEL HEDGE NONOP	4,669	4,669				Not applicable to Transmission Cost of Service calculation.					
REG HEDGES CAPACITY						Not applicable to Transmission Cost of Service calculation.					
REG HEDGES CAPACITY NC						Not applicable to Transmission Cost of Service calculation.					
REG HEDGES DEBT						Not applicable to Transmission Cost of Service calculation.					
REG LIAB - DEBT VALUATION - MTM - CURRENT						Not applicable to Transmission Cost of Service calculation.					
REG LIAB - DEFERRED DISQUALIFIED DEBT NOT ISSUED	0	0				Not applicable to Transmission Cost of Service calculation.					
REG LIAB - DEFERRED G/L CAPACITY HEDGE - CURRENT						Not applicable to Transmission Cost of Service calculation.					
REG LIAB - DEFERRED G/L CAPACITY HEDGE NON CUR						Not applicable to Transmission Cost of Service calculation.					
REG LIAB - DEFERRED G/L POWER HEDGE - CURRENT						Not applicable to Transmission Cost of Service calculation.					
REG LIAB - DEFERRED VALUATION - MTM - NON CURRENT	0	0				Not applicable to Transmission Cost of Service calculation.					
REG LIAB - FTR CURRENT						Not applicable to Transmission Cost of Service calculation.					
REG LIAB A5 REC COSTS - VA NON CURRENT	192	192				Not applicable to Transmission Cost of Service calculation.					
REG LIAB ATRR VA NON CURRENT	4,066	4,066				Not applicable to Transmission Cost of Service calculation.					
REG LIAB - CURRENT RIDER A6 BEAR GARDEN AFUDC DEBT	3	3				Not applicable to Transmission Cost of Service calculation.					
REG LIAB CURRENT RIDER AS BEAR GARDEN COST RESERVE						Not applicable to Transmission Cost of Service calculation.					
REG LIAB OTHER NON CURR DOE SETTLEMENT						Not applicable to Transmission Cost of Service calculation.					
REG LIAB OTHER NON CORR DOE SETTLEMENT	13.348	13.348				Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.					
REG LIAB VA OTHER CURRENT	9,939	9,939				Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.					
REG LIABILITY DECOMMISSIONING	9,939	9,939				Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.					
	160,162	160,162									
REG LIABILITY HEDGES DEBT						Not applicable to Transmission Cost of Service calculation.					
REG RATE REFUND - CURRENT	17,736	17,736				Not applicable to Transmission Cost of Service calculation.					
REG RATE REFUND - NONCURRENT						Not applicable to Transmission Cost of Service calculation.					
REG RATE REFUND INTEREST - CURRENT						Not applicable to Transmission Cost of Service calculation.					
REGULATORY ASSET - D & D						Not applicable to Transmission Cost of Service calculation.					
REGULATORY ASSET - VA SLS TAX	-					Not applicable to Transmission Cost of Service calculation.					
RENEWABLE ENERGY RESOURCE DEBT	4	4				Not applicable to Transmission Cost of Service calculation.					
RESTRICTED STOCK AWARD						Not applicable to Transmission Cost of Service calculation.					
RETIREMENT - (FASB 87)	16,374				16,374	Book estimate accrued and expensed; tax deduction when paid.					
RETIREMENT - EXEC SUPP RET (ESRP) - NONOP	(50)	(50)				Not applicable to Transmission Cost of Service calculation.					
RETIREMENT - SUPPLEMENTAL RETIREMENT	132	132				Not applicable to Transmission Cost of Service calculation.					
						Book amount accrued and expensed; tax deduction when paid. These amounts will be paid in the next 12					
SEPARATION/ERT	(3,994)				(3,994)	months.					
						Book amount accrued and expensed; tax deduction when paid. These amounts will not be paid in the next 12					
SEPARATION/ERT - NON CURRENT						months.					
SUCCESS SHARE PLAN	-				-	Book amount accrued as its earned; tax deduction is actual payout.					
VA SALES & USE TAX AUDIT (INCL. INT)						Not applicable to Transmission Cost of Service calculation.					
VACATION ACCRUAL	12,095	12,095				Not applicable to Transmission Cost of Service calculation.					
W.VA. STATE POLLUTION CONTROL - FEDERAL EFFECT	2,024	2,024				Federal effect of state deductions.					
						Property tax expense is accrued for accounting purposes using the prior year's rates on the balance of the					
WEST VA PROPERTY TAX	2,922	2,922				property located in the state at December 31 of the previous year. Tax takes a deduction when paid.					
ADFIT - OTHER COMPREHENSIVE INCOME	13,536	13,536				Not applicable to Transmission Cost of Service calculation.					
DEFERRED SIT NONOP - OCI	2,998	2,998				Not applicable to Transmission Cost of Service calculation.					
DFIT EFFECT ON SIT NONOP - OCI	5	5				Not applicable to Transmission Cost of Service calculation.					
NUC FUEL - PERMANENT DISPOSAL	-	-				Not applicable to Transmission Cost of Service calculation.					
RETIREMENT - (FASB 87)	-				-	Book estimate accrued and expensed; tax deduction when paid.					
PERFORMANCE ACHIEVEMENT PLAN	-					Not applicable to Transmission Cost of Service calculation.					
REG ASSET CURRENT RIDER A5 DSM	-					Not applicable to Transmission Cost of Service calculation.					
EMISSIONS ALLOWANCES	19,911	19,911				Not applicable to Transmission Cost of Service calculation.					
FEDERAL TAX INTEREST EXPENSE NC	649	649				Not applicable to Transmission Cost of Service calculation.					
REG ASSET - PLANT	6,184	6,184				Not applicable to Transmission Cost of Service calculation.					
REG ASSET - HEDGE DEBT DE-DESIGNATED DEBT NOT ISSU	1,466	1,466				Not applicable to Transmission Cost of Service calculation.					
REG ASSET - DEFERRED G/L POWER HEDGE CURRENT	200	200				Not applicable to Transmission Cost of Service calculation.					
DEFERRED FUEL EXPENSE	0	0				Not applicable to Transmission Cost of Service calculation.					
ROUNDING	0	0				Not applicable to Transmission Cost of Service calculation.					
Subtotal - p234	1,653,211	1,498,607	85	123,133	31,387	The separate is the second of					
Less FASB 109 Above if not separately removed	10,045	10,045	0	0	0						
Less FASB 106 Above if not separately removed	11,274	0	0	0	11,274						
Total	1,631,892	1,488,562	85	123,133	20,112						

Instructions for Account 190:

- ADIT items related only to Non-Electric Operations (e.g., Gas, Water, Sewer) or Production are directly assigned to Column C
 ADIT items related to Plant and not in Columns C & D are included in Column D
 ADIT items related to Plant and not in Columns C & D are included in Column E
 ADIT items related to labor and not in Columns C & D are included in Column F

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. Re: Form 1-F filer: Sum of subtotals for Accounts 282 and 283 should tie to Form No. 1-F, p.113.57.c

Α.	В	С	D	E	F	G
•	Total	Production	Only	-	•	· ·
ADIT- 282		Or Other	Transmission	Plant	Labor	
		Related	Related	Related	Related	Justification
AFC DEFERRED TAX - FUEL CWIP	(4)	(4)				Represents the amount of amortization of AFC in service not allowable for tax.
AFC DEFERRED TAX - FUEL IN SERVICE	8	8				Represents the amount of amortization of AFC in service not allowable for tax.
AFC DEFERRED TAX - FUEL IN SERVICE NA	3	3				Represents the amount of amortization of AFC in service not allowable for tax.
AFC DEFERRED TAX - PLANT CWIP	(17,113)	(17,113)				Represents the amount of amortization of AFC in service not allowable for tax.
AFC DEFERRED TAX - PLANT IN SERVICE	(24,958)	(8,631)	(16,326)			Represents the amount of amortization of AFC in service not allowable for tax.
AFUDC - DEBT - GENERATION RIDER		-				Not applicable to Transmission Cost of Service calculation.
BOOK CAPITALIZED INTEREST CWIP	434			434		Represents the unallowable amount of book interest.
CAP EXPENSE	(51,700)	(51,700)				Capitalized for books and current deduction for tax as repairs.
CAPITAL LEASE						Not applicable to Transmission Cost of Service calculation.
						Book varies in treatment; tax sec. 165 casualty loss for the decline in value (up to the adj. basis) and Sec 162
CASUALTY LOSS	(89,409)			(89,409)		deduction for repairs to restore to pre-casualty condition.
CASUALTY LOSS AMORTIZATION	5.018			5.018		Represents a decrease to tax depreciation (Sec 162) as a result of casualty loss (Sec 165) reduction to tax
COMPUTER SOFTWARE-BOOK AMORT	32.372			5,016	32.372	Represents total Book Computer Software Amortization Schedule M addition.
COMPUTER SOFTWARE-CWIP	(8.542)	(8.542)			32,372	Represents the allowable "In house" deduction for tax.
COMPUTER SOFTWARE-CWIP COMPUTER SOFTWARE-TAX AMORT	(49,683)	(0,342)			(49.683)	Total tax amortization shown as a schedule M deduction and add back total book amortization.
COST OF REMOVAL	(42,662)	(37.713)	(3.004)			Represents the actual cost of removal allowable for tax over the accrued amount.
DECOMMISSIONING	(42,002)	(37,713)	(3,004)		(1,040)	Tax deduction for funding decomm trust and tax deferral of book income generated by trust.
DECOMMISSIONING TRUST BOOK INCOME	-					Not applicable to Transmission Cost of Service calculation.
DSIT NONOPERATING DC	(0)	(0)				Not applicable to Transmission Cost of Service calculation.
DSIT NONOPERATING NC	(2)	(2)				Not applicable to Transmission Cost of Service calculation.
DSIT NONOPERATING VA	(5.734)	(5.734)				Not applicable to Transmission Cost of Service calculation.
DSIT NONOPERATING WV	(1)	(1)				Not applicable to Transmission Cost of Service calculation.
DSIT OPERATING DC	(170)	(170)				Not applicable to Transmission Cost of Service calculation.
DSIT OPERATING NC	(31,338)	(31,338)				Not applicable to Transmission Cost of Service calculation.
DSIT OPERATING VA	(258.800)	(258.800)				Not applicable to Transmission Cost of Service calculation.
DSIT OPERATING WV	(18,664)	(18,664)				Not applicable to Transmission Cost of Service calculation.
DFIT 190 NONOPERATING NONCURR ASSET	-					Not applicable to Transmission Cost of Service calculation.
DFIT 190 OPERATING NONCURR ASSET	-					Not applicable to Transmission Cost of Service calculation.
DFIT 190 OPERATING PLANT NONCURRENT ASSET	-					Not applicable to Transmission Cost of Service calculation.
DSIT 282 NONOP NONCURR PLAN LIABLITY - D.C.	-					Not applicable to Transmission Cost of Service calculation.
DSIT 282 NONOP NONCURR PLAN LIABLITY - N.C.	-	-				Not applicable to Transmission Cost of Service calculation.
DSIT 282 NONOP NONCURR PLAN LIABLITY - VA.						Not applicable to Transmission Cost of Service calculation.
DSIT 282 NONOP NONCURR PLAN LIABLITY - W.V.	-	-				Not applicable to Transmission Cost of Service calculation.
DSIT 282 NONOP PLANT NONCURR LIAB D.C.						Not applicable to Transmission Cost of Service calculation.
DSIT 282 NONOP PLANT NONCURR LIAB N.C.	-	-				Not applicable to Transmission Cost of Service calculation.
DSIT 282 NONOP PLANT NONCURR LIAB VA						Not applicable to Transmission Cost of Service calculation.
DSIT 282 NONOP PLANT NONCURR LIAB W.V.						Not applicable to Transmission Cost of Service calculation.
DSIT 282 OPERATING PLANT NONCURR LIAB D.C.						Not applicable to Transmission Cost of Service calculation.
DSIT 282 OPERATING PLANT NONCURR LIAB N.C.						Not applicable to Transmission Cost of Service calculation.
DSIT 282 OPERATING PLANT NONCURR LIAB VA	-					Not applicable to Transmission Cost of Service calculation.
DSIT 282 OPERATING PLANT NONCURR LIAB W.V.	-					Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DFIT DEFICIENCY (282)	(21,683)	(21,683)				Not applicable to Transmission Cost of Service calculation.
FAS 109 PLANT DFIT DEFICIENCY (282)	(26,365)	(26,365)				Not applicable to Transmission Cost of Service calculation.
FAS 109 PLANT DFIT DEFICIENCY (282) - ALTAVISTA RI	(50)	(50)				Not applicable to Transmission Cost of Service calculation.
FAS109 PLANT DFIT DEFICIENCY (282) - BEAR GARDEN	(811)	(811)				Not applicable to Transmission Cost of Service calculation.
FAS 109 PLANT DFIT DEFICIENCY (282) - BREMO RIDER	0	0				Not applicable to Transmission Cost of Service calculation.
FAS 109 PLANT DFIT DEFICIENCY (282) - BRUNSWICK RI	(10)	(10)				Not applicable to Transmission Cost of Service calculation.
FAS 109 PLANT DFIT DEFICIENCY (282) - HALIFAX RIDE	(0)	(0)				Not applicable to Transmission Cost of Service calculation.
FAS 109 PLANT DFIT DEFICIENCY (282) - HOPEWELL RID	(36)	(36)				Not applicable to Transmission Cost of Service calculation.

ATTACHMENT H-16A											
Attachment 1 - Accumulated Deferred Income Taxes (ADIT) Worksheet - December 31, 2013											
FAS 109 PLANT DFIT DEFICIENCY (282) - NAIII RIDER FAS 109 PLANT DFIT DEFICIENCY (282) - PPT RIDER	(11,096)	(11,096)				Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.					
FAS 109 PLANT DETICIENCY (282) - POUTHAMPTON	(36)	(36)				Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.					
FAS 109 PLANT DFIT DEFICIENCY (282) - VCHEC RIDER	(3,689)	(3,689)				Not applicable to Transmission Cost of Service calculation.					
FAS 109 PLANT DFIT DEFICIENCY (282) - WARREN RIDER	(519)	(519)				Not applicable to Transmission Cost of Service calculation.					
FAS 109 PLANT DSIT DEFICIENCY D.C. (282)	(3)	(3)				Not applicable to Transmission Cost of Service calculation.					
FAS 109 PLANT DSIT DEFICIENCY D.C. (282) - ALTAVIS FAS 109 PLANT DSIT DEFICIENCY D.C. (282) - BEAR GARDEN	(0)	(0)				Not applicable to Transmission Cost of Service calculation.					
FAS 109 PLANT DSIT DEFICIENCY D.C. (202) - BEAR GARDEN FAS 109 PLANT DSIT DEFICIENCY D.C. (282) - BREMEO R	0	0				Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.					
FAS 109 PLANT DSIT DEFICIENCY D.C. (282) - GENERAT	0	0				Not applicable to Transmission Cost of Service calculation.					
FAS 109 PLANT DSIT DEFICIENCY D.C. (282) - NAIII R	(1)	(1)				Not applicable to Transmission Cost of Service calculation.					
FAS 109 PLANT DSIT DEFICIENCY D.C. (282) - VCHEC R	0	0				Not applicable to Transmission Cost of Service calculation.					
FAS 109 PLANT DSIT DEFICIENCY D.C. (282) - WARREN FAS 109 PLANT DSIT DEFICIENCY N.C. (282)	(0)	(0)				Not applicable to Transmission Cost of Service calculation.					
FAS 109 PLANT DSIT DEFICIENCY N.C. (282) FAS 109 PLANT DSIT DEFICIENCY N.C. (282) - ALTAVISTA	(313)	(313)				Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.					
FAS 109 PLANT DSIT DEFICIENCY N.C. (282) - BEAR GA	(10)	(10)				Not applicable to Transmission Cost of Service calculation.					
FAS 109 PLANT DSIT DEFICIENCY N.C. (282) - BREMO R	(0)	(0)				Not applicable to Transmission Cost of Service calculation.					
FAS 109 PLANT DSIT DEFICIENCY N.C. (282)-BRUNSWICK	(0)	(0)				Not applicable to Transmission Cost of Service calculation.					
FAS 109 PLANT DSIT DEFICIENCY N.C. (282)-HALIFAX	0	0				Not applicable to Transmission Cost of Service calculation.					
FAS 109 PLANT DSIT DEFICIENCY N.C. (282)-HOPEWELL	(0)	(0)				Not applicable to Transmission Cost of Service calculation.					
FAS 109 PLANT DSIT DEFICIENCY N.C. (282)-NAIII R FAS 109 PLANT DSIT DEFICIENCY N.C. (282)-PP7 RID	(126)	(126)				Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.					
FAS 109 PLANT DSIT DEFICIENCY N.C. (282)-SOUTHAMPTON	(0)	(0)				Not applicable to Transmission Cost of Service calculation.					
FAS 109 PLANT DSIT DEFICIENCY N.C. (282)-VCHEC R	(45)	(45)				Not applicable to Transmission Cost of Service calculation.					
FAS 109 PLANT DSIT DEFICIENCY N.C. (282)-WARREN	(6)	(6)				Not applicable to Transmission Cost of Service calculation.					
FAS 109 PLANT DSIT DEFICIENCY VA (282)	(4,687)	(4,687)				Not applicable to Transmission Cost of Service calculation.					
FAS 109 PLANT DSIT DEFICIENCY VA (282) - ALTAVISTA	(8)	(8)				Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.					
FAS 109 PLANT DSIT DEFICIENCY VA (282)-BEAR GARD FAS 109 PLANT DSIT DEFICIENCY VA (282)-BREMO RID	(139)	(139)				Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.					
FAS 109 PLANT DSIT DEFICIENCY VA (282) - BRUNSWICK	(2)	(2)				Not applicable to Transmission Cost of Service calculation.					
FAS 109 PLANT DSIT DEFICIENCY VA (282) - HALIFAX R	0	0				Not applicable to Transmission Cost of Service calculation.					
FAS 109 PLANT DSIT DEFICIENCY VA (282) - HOPEWELL	(6)	(6)				Not applicable to Transmission Cost of Service calculation.					
FAS 109 PLANT DSIT DEFICIENCY VA (282) - NAIII RID	(1,898)	(1,898)				Not applicable to Transmission Cost of Service calculation.					
FAS 109 PLANT DSIT DEFICIENCY VA (282) - PP7 RIDER	(5)	(5)				Not applicable to Transmission Cost of Service calculation.					
FAS 109 PLANT DSIT DEFICIENCY VA (282) - SOUTHAMPT FAS 109 PLANT DSIT DEFICIENCY VA (282) - VCHEC RID	(633)	(6) (633)				Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.					
FAS 109 PLANT DSIT DEFICIENCY VA (282) - WARREN	(49)	(49)				Not applicable to Transmission Cost of Service calculation.					
FAS 109 PLANT DSIT DEFICIENCY W.V. (282)	(185)	(185)				Not applicable to Transmission Cost of Service calculation.					
FAS 109 PLANT DSIT DEFICIENCY W.V. (282) ALTAVIS	(0)	(0)				Not applicable to Transmission Cost of Service calculation.					
FAS 109 PLANT DSIT DEFICIENCY W.V. (282)-BEAR GA	(4)	(4)				Not applicable to Transmission Cost of Service calculation.					
FAS 109 PLANT DSIT DEFICIENCY W.V. (282)-BREMO R FAS 109 PLANT DSIT DEFICIENCY W.V. (282) - BRUNSWICK	0 (0)	0 (0)				Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.					
FAS 109 PLANT DSIT DEFICIENCY W.V. (282) - BRONSWICK	(0)	(0)				Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.					
FAS 109 PLANT DSIT DEFICIENCY W.V. (282) - NAIII R	(59)	(59)				Not applicable to Transmission Cost of Service calculation.					
FAS 109 PLANT DSIT DEFICIENCY W.V. (282) - PP7 RID	(0)	(0)				Not applicable to Transmission Cost of Service calculation.					
FAS 109 PLANT DSIT DEFICIENCY W.V. (282) - SOUTHAM	(0)	(0)				Not applicable to Transmission Cost of Service calculation.					
FAS 109 PLANT DSIT DEFICIENCY W.V. (282) - VCHEC R	(18)	(18)				Not applicable to Transmission Cost of Service calculation.					
FAS 109 PLANT DSIT DEFICIENCY W.V. (282) - WARREN FEDERAL EFFECT OF STATE NONOPERATING	(6,270)	(6,270)				Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.					
FEDERAL EFFECT OF STATE OPERATING	(39,820)	(39,820)				Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.					
FIXED ASSETS	(5,001)	(00,020)		(5,001)		Represents IRS audit adjustments to plant-related differences.					
FIXED ASSETS - D.C.						Represents the state impact of IRS Audit adjustments to plant related differences.					
FIXED ASSETS - NC	-					Represents the state impact of IRS Audit adjustments to plant related differences.					
FIXED ASSETS - VA	-					Represents the state impact of IRS Audit adjustments to plant related differences.					
FIXED ASSETS - W.V. GAIN(LOSS) INTERCO SALES - BOOK/TAX	(87)	(87)				Represents the state impact of IRS Audit adjustments to plant related differences. Tax recognizes the intercompany gain/loss over the tax life of the assets.					
GOODWILL AMORTIZATION	(0)	(0)				Not applicable to Transmission Cost of Service calculation.					
	(0)	(0)				Represents the difference between book and tax related to the disposal of telecommunication equipment.					
INVOLUNTARY CONVERSION - TELECOMMUNICATIONS	-					Recognized for tax purposes when utilized.					
LIBERALIZED DEPRECIATION - FUEL	-					Represents difference between book burn of nuclear fuel based on usage vs. tax depreciation.					
LIBERALIZED DEPRECIATION - FUEL CWIP	(0)	(0)	/			Represents the difference between book CWIP and Tax CWIP.					
LIBERALIZED DEPRECIATION - PLANT ACUFILE LIBERALIZED DEPRECIATION - PLANT LAND FUTURE USE	(3,709,053)	(2,994,241)	(670,677)		(44,134)	Difference between book and tax depreciation taking in consideration flow-through and ARAM. Not applicable to Transmission Cost of Service calculation.					
LIBERALIZED DEPRECIATION - PLANT LAND FOTORE USE	(525)	(525)				Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.					
LIBERALIZED DEPRECIATION - PLANT OPER LAND	791	791				Not applicable to Transmission Cost of Service calculation.					
LIBERALIZED DEPRECIATION - PLANT OTHER	(172,709)	(172,709)				Not applicable to Transmission Cost of Service calculation.					
LIBERALIZED DEPRECIATION - PLANT FUTURE USE	(4)	(4)				Not applicable to Transmission Cost of Service calculation.					
LIBERALIZED DEPRECIATION - PLANT NON UTILITY	22	22				Not applicable to Transmission Cost of Service calculation.					
REG ASSET PLANT ABANDONMENT RESEARCH AND DEVELOPMENT	(1,874)	(1,874)				Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.					
SUCCESS SHARE PLAN	(1,074)	(1,874)				Book amount accrued as it's earned; tax deduction is actual payout.					
YORKTOWN IMPLOSION - TAX DEPLIB - NON OP	-					Not applicable to Transmission Cost of Service calculation.					
SEC 169 FERC 281	199,872	199,872				Not applicable to Transmission Cost of Service calculation.					
CAPITAL LEASE	(19)	(19)				Not applicable to Transmission Cost of Service calculation.					
NUCLEAR FUEL - PERMANENT DISPOSAL	(294)	(294)				Not applicable to Transmission Cost of Service calculation.					
ROUND Subtotal - p275 (Form 1-F filer: see note 6 below)	(4,368,157)	(3,525,801)	(690,008)	(88,957)	(63,390)	Not applicable to Transmission Cost of Service calculation.					
Less FASB 109 Above if not separately removed	(72,529)	(72,529)	0	00,937)	00,330)						
Less FASB 106 Above if not separately removed	0										
Total	(4,295,628)	(3,453,272)	(690,008)	(88,957)	(63,390)						

Instructions for Account 282:

- ADIT items related only to Non-Electric Operations (e.g., Gas, Water, Sewer) or Production are directly assigned to Column C
 ADIT items related to Plant and not in Columns C & D are included in Column B
 ADIT items related to Plant and not in Columns C & D are included in Column E
 ADIT items related to labor and not in Columns C & D are included in Column F

- 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. Re: Form 1-F filer: Sum of subtotals for Accounts 282 and 283 should tie to Form No. 1-F, p.113.57.c

ATTACHMENT H-16A

Attachment 1 - Accumulated Deferred Income Taxes (ADIT) Worksheet - December 31, 2013

B O Only

Total Production Total (Above Taxes)

ADIT-283	Total	Production Or Other	Only Transmission	Plant	Labor	
		Related	Related	Related	Related	Justification
ADFIT - OTHER COMPREHENSIVE INCOME Total	-					Not applicable to Transmission Cost of Service calculation.
AFUDC - DEBT - VCHEC RIDER CURRENT Total AMORT EXP - SEC 197 INTANGIBLES Total	0	0				Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.
DECOMM POUR OVER Total	(47,253)	(47,253)				Not applicable to Transmission Cost of Service calculation.
DECOMMISSIONING DECOMMISSIONING TRUST - UNREALIZED GAIN/LOSS - NC Total	(110) (91,884)	(110) (91,884)				Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.
DECOMMISSIONING TRUST BOOK INCOME Total	(339,768)	(339,768)				Not applicable to Transmission Cost of Service calculation.
DEFERRED FUEL EXPENSE Total DEFERRED FUEL EXPENSE - OTHER Total	30,413	30,413				Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.
DEFERRED FUEL EXPENSE - OTHER CURRENT Total	(1,228)	(1,228)				Not applicable to Transmission Cost of Service calculation.
DEFERRED FUEL EXPENSE CURRENT Total DEFERRED SIT NONOP - OCI Total	(27,294)	(27,294)				Not applicable to Transmission Cost of Service calculation.
DFIT 190 NONOPERATING CURRENT ASSET Total	-	-				Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.
DFIT 190 NONOPERATING NONCURR ASSET Total DFIT 190 OPERATING CURRENT ASSET Total	-	-				Not applicable to Transmission Cost of Service calculation.
DFIT 190 OPERATING CURRENT ASSET Total DFIT 190 OPERATING NONCURR ASSET Total	-	-				Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.
DFIT 190 OPERATING NONCURRENT ASSET Total	-					Not applicable to Transmission Cost of Service calculation.
DFIT 283 NONOPERATING NONCURRENT LIAB Total DFIT 283 OPERATING NONCURRENT LIAB Total		-				Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.
DFIT EFFECT ON SIT NONOP - OCI Total	-	-				Not applicable to Transmission Cost of Service calculation.
DOE SETTLEMENT Total DOE SETTLEMENT CURRENT	(2,956) (25,133)	(2,956) (25,133)				Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.
DSIT 283 NONOP CURRENT LIABILITY D.C. Total	(20,100)	(20,100)				Not applicable to Transmission Cost of Service calculation.
DSIT 283 NONOP CURRENT LIABILITY N.C. Total DSIT 283 NONOP CURRENT LIABILITY VA Total	-	-				Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.
DSIT 283 NONOP CURRENT LIABILITY W.Y. Total		-				Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.
DSIT 283 NONOP NONCURRENT LIABILITY D.C. Total	-	-				Not applicable to Transmission Cost of Service calculation.
DSIT 283 NONOP NONCURRENT LIABILITY N.C. Total DSIT 283 NONOP NONCURRENT LIABILITY VA Total						Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.
DSIT 283 NONOP NONCURRENT LIABILITY W.V. Total	-	-				Not applicable to Transmission Cost of Service calculation.
DSIT 283 OP OTHER NONCURR ASSET VA MIN Total DSIT 283 OP OTHER NONCURR LIAB D.C. Total	10	10				Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.
DSIT 283 OP OTHER NONCURR LIAB N.C. Total						Not applicable to Transmission Cost of Service calculation.
DSIT 283 OP OTHER NONCURR LIAB VA Total	- (40)	-				Not applicable to Transmission Cost of Service calculation.
DSIT 283 OP OTHER NONCURR LIAB VA MIN Total DSIT 283 OP OTHER NONCURR LIAB W.V. Total	(10)	(10)				Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.
DSIT 283 OPERATING CURRENT LIABILITY D.C. Total	-					Not applicable to Transmission Cost of Service calculation.
DSIT 283 OPERATING CURRENT LIABILITY N.C. Total DSIT 283 OPERATING CURRENT LIABILITY VA Total						Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.
DSIT 283 OPERATING CURRENT LIABILITY W.V. Total	-					Not applicable to Transmission Cost of Service calculation.
DSIT NONOPERATING DC DSIT NONOPERATING NC	(10)	(10)				Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.
DSIT NONOPERATING VA	(25,396)	(25,396)				Not applicable to Transmission Cost of Service calculation.
DSIT NONOPERATING WV	(779)	(779)				Not applicable to Transmission Cost of Service calculation.
DSIT OPERATING DC DSIT OPERATING NC	(47)	(47) (7,778)				Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.
DSIT OPERATING VA	(114,895)	(114,895)				Not applicable to Transmission Cost of Service calculation.
DSIT OPERATING WV EMISSIONS ALLOWANCES Total	(3,782)	(3,782)				Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DFIT GROSSUP (283) Total	(28,603)	(28,603)				Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DFIT GROSSUP (283) - ALTAVISTA RIDER	(73)	(73)				Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DFIT GROSSUP (283) - BEAR GARDEN RID Total FAS 109 OTHER DFIT GROSSUP (283) - BREMO RIDER Total	(519) (6)	(519)				Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DFIT GROSSUP (283) - HALIFAX RIDER Total	11	11				Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DFIT GROSSUP (283) - HOPEWELL RIDER FAS 109 OTHER DFIT GROSSUP (283) - NAIII RIDER Total	(34)	(7,097)				Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DFIT GROSSUP (283) - PP7 RIDER Total	(17)	(17)				Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DFIT GROSSUP (283) - SOUTHAMPTON RID FAS 109 OTHER DFIT GROSSUP (283) - VCHEC RIDER Total	(23)	(23)				Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DFIT GROSSUP (283) - VCHEC RIDER TOtal FAS 109 OTHER DFIT GROSSUP (283) - VCHEC RIDER CUR Total	(2,361)	(2,361)				Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DFIT GROSSUP (283) - VCHEC RIDER NON Total	-	-				Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DFIT GROSSUP (283) - WARREN RIDER Total FAS 109 OTHER DSIT GROSSUP DC Total	(332)	(332)				Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP DC - ALTAVISTA RIDER	(0)	(0)				Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP DC - BEAR GARDEN RIDER Total FAS 109 OTHER DSIT GROSSUP DC - BREMO RIDER Total	0	0				Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP DC - HALIFAX RIDER	0	0				Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP DC - HOPEWELL RIDER FAS 109 OTHER DSIT GROSSUP DC - NAIII RIDER Total	(0)	(0)				Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP DC - PP7 RIDER	(0)	(0)				Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP DC - SOUTHAMPTON RIDER	(0)	(0)				Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP DC - VCHEC RIDER Total FAS 109 OTHER DSIT GROSSUP DC - VCHEC RIDER CURR Total	0	0				Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP DC - WARREN RIDER Total	(0)	(0)				Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP NC Total FAS 109 OTHER DSIT GROSSUP NC - ALTAVISTA RIDER	(330)	(330)				Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP NC - BEAR GARDEN RIDER Total	(6)	(6)				Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP NC - BREMO RIDER Total	(0)	(0)				Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP NC - BRUNSWICK RIDER Total FAS 109 OTHER DSIT GROSSUP NC - HALIFAX RIDER Total	(0)	(0)				Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP NC - HOPEWELL RIDER FAS 109 OTHER DSIT GROSSUP NC - NAIII RIDER Total	(0) (80)	(0)				Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP NC - NAIII RIDER Total FAS 109 OTHER DSIT GROSSUP NC - PP7 RIDER Total	(80)	(0)				Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP NC - SOUTHAMPTON RIDER	(0)	(0)				Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP NC - VCHEC RIDER Total FAS 109 OTHER DSIT GROSSUP NC - VCHEC RIDER CURR Total	(29)	(29)				Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP NC - VCHEC RIDER NONCUR Total	-					Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP NC - WARREN RIDER Total	(4)	(4)				Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP VA Total FAS 109 OTHER DSIT GROSSUP VA - ALTAVISTA RIDER	(5)	(5)				Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP VA - BEAR GARDEN RIDER Total	(89)	(89)				Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP VA - BREMO RIDER Total FAS 109 OTHER DSIT GROSSUP VA - GENERATION RIDER Total	(1)	(1)				Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP VA - HALIFAX RIDER Total	0	0				Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP VA - HOPEWELL RIDER FAS 109 OTHER DSIT GROSSUP VA - NAIII RIDER Total	(4)	(1,214)				Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP VA - PP7 RIDER Total	(3)	(3)				Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP VA - SOUTHAMPTON RIDER FAS 109 OTHER DSIT GROSSUP VA - VCHEC RIDER Total	(4) (406)	(4)				Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DST GROSSUP VA - VCHEC RIDER Total FAS 109 OTHER DST GROSSUP VA - VCHEC RIDER CURR Total	(400)	(406)				Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP VA - VCHEC RIDER NONCUR Total						Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP VA - WARREN RIDER Total FAS 109 OTHER DSIT GROSSUP WV Total	(57) (151)	(57) (151)				Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP WV - ALTAVISTA RIDER	(0)	(0)				Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP WV - BEAR GARDEN RIDER Total FAS 109 OTHER DSIT GROSSUP WV - BREMO RIDER Total	(3)	(3)				Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP WV - BRUNSWICK RIDER Total	(0)	(0)				Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP WV - HALIFAX RIDER Total	(0)	(0)				Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP WV - HOPEWELL RIDER	(0)	(0)				Not applicable to Transmission Cost of Service calculation.

ATTACHMENT H-16A

Attachment 1 - Accumulated Deferred Income Taxes (ADIT) Worksheet - December 31, 2013 FAS 109 OTHER DSIT GROSSUP WV - NAIII RIDER Total (38) Not applicable to Transmission Cost of Service calculation FAS 109 OTHER DSIT GROSSUP WV - PP7 RIDER Total (0) Not applicable to Transmission Cost of Service calculation FAS 109 OTHER DSIT GROSSUP WV - SOUTHAMPTON RIDER Not applicable to Transmission Cost of Service calcula Not applicable to Transmission Cost of Service calculation FAS 109 OTHER DSIT GROSSUP WV - VCHEC RIDER NONCUR Total Not applicable to Transmission Cost of Service calculation FAS 109 OTHER DSIT GROSSUP WV - WARREN RIDER Total (2) Not applicable to Transmission Cost of Service calculation (41.138) (41.138 FAS 133 - ETR HEDGE CURRENT ASSET Total Not applicable to Transmission Cost of Service calculation
Not applicable to Transmission Cost of Service calculation
Not applicable to Transmission Cost of Service calculation AS 133 REG FUEL HEDGE NONCURRENT Total FAS 133-DEBT VALUATION - MTM - CURRENT LIAB Total Not applicable to Transmission Cost of Service calculation FAS 133-DEFERRED G/L CAPACITY HEDGE - NON CURRENT Total Not applicable to Transmission Cost of Service calculation AS 133-DEFERRED G/L CAPACITY HEDGE CURRENT LIAB Total Not applicable to Transmission Cost of Service calculation Not applicable to Transmission Cost of Service calculation
Not applicable to Transmission Cost of Service calculation
Not applicable to Transmission Cost of Service calculation
Not applicable to Transmission Cost of Service calculation
Not applicable to Transmission Cost of Service calculation FAS 133-DEFERRED G/L POWER HEDGE - CURRENT LIAB Total
FAS 133-DEFERRED VALUATION- MTM NON CURRENT LIAB Total AS 133-FTR CURRENT LIAB Total FEDERAL EFFECT OF STATE NONOPERATING (27, 284)(27,284 Not applicable to Transmission Cost of Service calculation. EDERAL EFFECT OF STATE OPERATING (2,585) Not applicable to Transmission Cost of Service calculation FEDERAL TAX INTEREST EXPENSE Total 1.953 1.953 Not applicable to Transmission Cost of Service calculation EDERAL TAX INTEREST EXPENSE NON CURRENT Total
IXED ASSETS FED EFFECT OF STATE FUEL HANDLING COSTS Total (157) (157 Not applicable to Transmission Cost of Service calculation GOODWILL AMORTIZATION Total Not applicable to Transmission Cost of Service calculation NON CURRENT REC A4 ELEC TRAN Total (1,610) (1,610 Not applicable to Transmission Cost of Service calculation Not applicable to Transmission Cost of Service calcula Not applicable to Transmission Cost of Service calcula POWERTREE CARBON CO. LLC. Total (1,598 Not applicable to Transmission Cost of Service calculation REG ASSET - A4 RAC COSTS CURRENT (15,246) (15,246 Not applicable to Transmission Cost of Service calculation REG ASSET - A4 RAC COSTS NONCURRENT (5.725) (5.725 Not applicable to Transmission Cost of Service calculation REG ASSSET - ATRR CURRENT (4 235) Not applicable to Transmission Cost of Service calculati Not applicable to Transmission Cost of Service calculation
Not applicable to Transmission Cost of Service calculation
Not applicable to Transmission Cost of Service calculation REG ASSET CURRENT RIDER A5 DSM Not applicable to Transmission Cost of Service calculation REG ASSET CURRENT RIDER A6 BEAR GARDEN AFUDC DEBT Not applicable to Transmission Cost of Service calculation EG ASSET CURRENT RIDER A6 BEAR GARDEN COST RESERV Not applicable to Transmission Cost of Service cale REG ASSET CURRENT RIDER AB BEAR GRANDER COST REG ASSET CURRENT RIDER AB HALIFAX AFUDC DEBT REG ASSET CURRENT RIDER AB VCHEC AFUDC DEBT REG ASSET CURRENT RIDER AB VCHEC COST RESERVE Not applicable to Transmission Cost of Service calculation
Not applicable to Transmission Cost of Service calculation REG ASSET - DEBT VALUATION - MTM - NON CURRENT (1,760)(1,760 Not applicable to Transmission Cost of Service calculation REG ASSET - DEFERRED G/L CAPACITY HEDGE CURRENT (54) (54 Not applicable to Transmission Cost of Service calculation REG ASSET - DEFERRED GAIN/LOSS CAPAC HEDGE NONCUR Not applicable to Transmission Cost of Service calculate REG ASSET - I DEFERRED GAINILUSS CAPAL HEUGE RÜNLUR REG ASSET - ILANT CURRENT REG ASSET CURRENT RIDER AA NON VA OTHER Total REG ASSET CURRENT RIDER AS DSM Total REG ASSET CURRENT RIDER AS DSM TOtal (9.504) (2,267) (175) (175 Not applicable to Transmission Cost of Service calculation (11) Not applicable to Transmission Cost of Service calculation REG ASSET CURRENT RIDER A6 BEAR GARDEN AFUDC DEBT Total Not applicable to Transmission Cost of Service calculation REG ASSET CURRENT RIDER A6 BEAR GARDEN COST RESERV Total REG ASSET CURRENT RIDER A6 HOPEWELL AFUDC DEBT Total Not applicable to Transmission Cost of Service calculat Not applicable to Transmission Cost of Service calculat (172) (10) (8) Not applicable to Transmission Cost of Service calculation REG ASSET CURRENT RIDER A6 HALIFAX AFUDC DEBT Total Not applicable to Transmission Cost of Service calculation REG ASSET CURRENT RIDER A6 VCHEC AFUDC DEBT Total (674) (674 Not applicable to Transmission Cost of Service calculation REG ASSET CURRENT RIDER A6 VCHEC COST RESERVE Total (1.304) Not applicable to Transmission Cost of Service calculati EG ASSET CURRENT RIDER A6 WARREN AFUDC DEBT Total
EG ASSET- DEBT VALUATION - MTM - NON CURRENT Total (86) Not applicable to Transmission Cost of Service calculation
Not applicable to Transmission Cost of Service calculation REG ASSET- DEFERRED GAIN/LOSS CAPAC HEDGE NONCUR Total (546) (546) Not applicable to Transmission Cost of Service calculation REG ASSET NONCUR RIDER A6 ALTAVISTA AFUDC DEBT Total
REG ASSET NONCUR RIDER A6 BEAR GARDEN AFUDC DEBT Total (8) Not applicable to Transmission Cost of Service calculation. (641) (64 REG ASSET NONCUR RIDER A6 BEAR GARDEN COST RESERVE Total REG ASSET NONCUR RIDER A6 HALIFAX AFUDC DEBT Total (0) Not applicable to Transmission Cost of Service calculation REG ASSET NONCUR RIDER A6 HOPEWELL AFUDC DEBT Total (4) Not applicable to Transmission Cost of Service calculation REG ASSET NONCUR RIDER A6 NAIII AFUDC DEBT Total (4.024)(4,024) Not applicable to Transmission Cost of Service calculation REG ASSET NONCUR RIDER A6 NAIII COST RESERVE Total Not applicable to Transmission Cost of Service calculat SET NONCUR RIDER A6 PP7 AFUDC DEBT TO SET NONCUR RIDER A6 SOUTHAMPTON AFU Not applicable to Transmission Cost of Service calculation
Not applicable to Transmission Cost of Service calculation
Not applicable to Transmission Cost of Service calculation (11) REG ASSET NONCUR RIDER A6 VCHEC AFUDC DEBT Total (588) Not applicable to Transmission Cost of Service calculation REG ASSET NONCUR RIDER A6 VCHEC COST RESERVE Total (5,274)(5,274 Not applicable to Transmission Cost of Service calculation REG ASSET NONCUR RIDER A6 WARREN AFUDC DEBT Total (135) (135 Not applicable to Transmission Cost of Service calculation Not applicable to Transmission Cost of Service calculat Not applicable to Transmission Cost of Service calculat REG ASSET NONCUR RIDER A6 WARREN COST RESERVE Total REG NON CURRENT DSM A5 RIDER Not applicable to Transmission Cost of Service calculation. EG HEDGE DEBT - CURRENT Not applicable to Transmission Cost of Service calculation. EG POWER HEDGE - CURRENT Not applicable to Transmission Cost of Service calculation. EG POWER HEDGE Not applicable to Transmission Cost of Service calculation.

Represents cost that for regulatory purposes needs to be amortized over a prescribed life. However, allowable REGULATORY ASSET - D & D for tax when incurred.

Represents cost that for regulatory purposes needs to be amortized over a prescribed life. However, allowable REGULATORY ASSET - FAS 112 (1.720 (1,720) for tax when incurred.

Represents cost that for regulatory purposes needs to be amortized over a prescribed life. However, allowable REGULATORY ASSET - ISABEL for tax when incurred.

Represents cost that for regulatory purposes needs to be amortized over a prescribed life. However, allowable REGULATORY ASSET - NUG (3,583 (3,583 for tax when incurred.

Represents cost that for regulatory purposes needs to be amortized over a prescribed life. However, allowable REGULATORY ASSET - PJM CURRENT for tax when incurred.

Represents cost that for regulatory purposes needs to be amortized over a prescribed life. However, allowables REGULATORY ASSET - VA SLS TAX (1,995 (1,995 for tax when incurred.

Represents cost that for regulatory purposes needs to be amortized over a prescribed life. How for tax when incurred. REGULATORY ASSET - VA SLS TAX CURRENT (11,395 (11,395 Not applicable to Transmission Cost of Service calculation.

Book expense for emissions allowances based on moving-average-cost, tax expense based on specific SO2 ALLOWANCES - NONCURRENT identification.

Represents the deferred state tax impact related to WV NOL. This deferral will turn around when the poll W.VA. STATE NOL CFWD control projects are placed in service.

Represents the deferred state tax impact related to WV Pollution control projects. This deferral will turn Control operations the deferred state tax imposes around once placed in service. Around once placed in service. Not applicable to Transmission Cost of Service calculating the place of the service adjusting the applicable to Transmission Cost of Service calculating applicable to Transmission Cost of Service calculations are provided to the service and the service .VA. STATE POLLUTION CONTROL
DFIT - OTHER COMPREHENSIVE INCOME Total
FERRRED SIT NONOP - OCI Total
TIT EFFECT ON SIT NONOP - OCI Total
EDESIGNATED DEBT NOT ISSUED (5,782 LIAB - DEBT VALUATION - MTM - CURRENT LIAB CURRENT RIDER A6 BEAR GARDEN COST RESERVE (173) XED ASSETS NONCURRENT CURRENT STRICTED STOCK AWARDS ROUND Subtotal - p277 (Form 1-F filer: see note 6, below) Less FASB 109 Above if not separately removed Less FASB 106 Above if not separately removed (749,982) (742,480)

- ADIT items related only to Non-Electric Operations (e.g., Gas, Water, Sewer) or Production are directly assigned to Column C ADIT items related only to Transmission are directly assigned to Column D ADIT items related to Plant and not in Columns C & D are included in Column E ADIT items related to labor and not in Columns C & D are included in Column F

5. Deferred income taxes arise when items are included in taxable income in different periods than they therefore if the item giving rise to the ADIT is not included in the formula, the associated ADIT amount is 6. Re: Form 1-F filer: Sum of subtotals for Accounts 282 and 283 should the Form Mo. 1-F, p113.57.c.

ATTACHMENT H-16A
Attachment 1 - Accumulated Deferred Income Taxes (ADIT) Worksheet - December 31, 2013

Attachment 1- Accumulated Deferred Income Taxes (ADIT) Worksheet Amortization ITC-255

		It	em	Balance	Amortization
		Т			
		Т			
		Т			
1	Amortization	Т			975
2	Amortization to line 136 of Appendix A	Т	otal		170
		Т			
3	Total				1,145
4	Total Form No. 1 (p 266 & 267)	F	orm No. 1 balance	(p.266) for amortization	1,145
5	Difference /1	Т		-	

/1 Difference must be zero

Virginia Electric and Power Company
ATTACHMENT H-16A
Attachment 1A - Accumulated Deferred Income Taxes (ADIT) Worksheet - December 31 of the Previous Year (00°s)

	Only Transmission Related	Plant Related	Labor Related	Total ADIT
ADIT-282 ADIT-193 ADIT-190 Sublotal Wages & Salary Allocator Gross Plant Allocator End of Year ADIT	(605,053) 0 85 (604,968)	(88,957) (5,782) 123,134 28,395 14.7283% 4,182	(63,390) (1,720) 15,169 (49,941) 5.3412% (2,667)	(603,453)

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

End of Year Balances :	В	С	D	E	-	G	
A ADIT-190	Total	Production	Only		F	u	
ADII-190		Or Other Related	Transmission Related	Plant Related	Labor Related	Justification	
ADFIT - OTHER COMPREHENSIVE INCOME	(13,456)	(13,456)				Not applicable to Transmission Cost of Service calculation.	
BAD DEBTS	14,870	14,870				For tax purposes bad debts are deductible when they are deemed to be uncollectible / worthless.	
CAPITAL LEASE	-					Not applicable to Transmission Cost of Service calculation.	
CAPITALIZED BROKERS FEES CAPITALIZED INTEREST - NONOP CWIP	-					Not applicable to Transmission Cost of Service calculation.	
CAPITALIZED INTEREST NONOP IN SERVICE	-					Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.	
CAPITALIZED INTEREST OPERATING CWIP	146,164	146,164				Represents tax capitalized interest on projects in CWIP - increase in taxable income.	
CAPITALIZED INTEREST OPERATING IN SERVICE	121,080			121,080		Represents tax "In Service" capitalized Interest placed in service net of tax amortization.	
CAPITALIZED O&M EXP - DISTRIBUTION	6,668	6,668				Not applicable to Transmission Cost of Service calculation.	
CIAC DC - NONOP CWIP CIAC DC - NONOP IN SERVICE	542 1,708	542				Not applicable to Transmission Cost of Service calculation.	
CIAC NC - NONOP CWIP	303	1,708 303				Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.	
CIAC NC - NONOP IN SERVICE	2,210	2,210				Not applicable to Transmission Cost of Service calculation.	
CIAC VA - NONOP CWIP	16,571	16,571				Not applicable to Transmission Cost of Service calculation.	
CIAC VA - NONOP IN SERVICE	86,408	86,408				Not applicable to Transmission Cost of Service calculation.	
CONTINGENT CLAIMS CURRENT	2,945	2,945				Not applicable to Transmission Cost of Service calculation.	
CONTINGENT CLAIMS NONCURRENT	1,271	1,271				Not applicable to Transmission Cost of Service calculation.	
CUSTOMER ACCOUNTS-RESERVE & REFUND CUSTOMER ACCOUNTS INTEREST-RESERVE & REFUND	594 (0)	594 (0)				Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.	
	(0)	(0)				Book expensed as billed over 15 yr assessment period; tax deduct in year of assessment because all	
DECOMMISSIONING & DECONTAMINATION	-	-				events test met as liability is based on prior facility use.	
DEFERRED GAIN/LOSS NONOPERATING DEFERRED GAIN/LOSS OPERATING	(53)	(53)		(397)		Not applicable to Transmission Cost of Service calculation. Represents the ADIT on Book Gain/Loss as accrued.	
DEFERRED GAIN/LOSS-FUTURE USE	(736)	(736)		(397)		Not applicable to Transmission Cost of Service calculation.	
DEFERRED GAIN/LOSS-FUTURE USE NONOP	1,917	1,917				Not applicable to Transmission Cost of Service calculation.	
DEFERRED N.C. SIT NONOP - OCI	608	608				Not applicable to Transmission Cost of Service calculation.	
DEFERRED REVENUE CURRENT	1,081	1,081				Not applicable to Transmission Cost of Service calculation.	
DEFERRED SIT NONOP - OCI	(2,984)	(2,984)				Not applicable to Transmission Cost of Service calculation.	
DFIT EFFECT ON SIT NONOP - OCI	833	833				Not applicable to Transmission Cost of Service calculation.	
DIRECTOR CHARITABLE DONATION	105	105				Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.	
DOE SETTLEMENT - ASSEST BASIS REDUCTION DOE SETTLEMENT - INVENTORY BASIS REDUCTION	1,328 6,033	1,328 6,033				Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.	
DSIT 190 OPERATING NONCURR ASSEST VA MIN	(16,988)	(16,988)				Not applicable to Transmission Cost of Service calculation.	
DSIT 190 OPERATING NONCURR ASSEST W.V. NOL	106	106				Not applicable to Transmission Cost of Service calculation.	
DSIT NONOPERATING DC	36	36				Not applicable to Transmission Cost of Service calculation.	
DSIT NONOPERATING NC	5,905	5,905				Not applicable to Transmission Cost of Service calculation.	
DSIT NONOPERATING VA	87,237	87,237				Not applicable to Transmission Cost of Service calculation.	
DSIT NONOPERATING WV DSIT OPERATING DC	2,692	2,692 51				Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.	
DSIT OPERATING NC	8,507	8,507				Not applicable to Transmission Cost of Service calculation.	
DSIT OPERATING VA	125,586	125,586				Not applicable to Transmission Cost of Service calculation.	
DSIT OPERATING WV	3,897	3,897				Not applicable to Transmission Cost of Service calculation.	
FAS 109 ITC DFIT DEFICIENCY (190)	5,156	5,156				Not applicable to Transmission Cost of Service calculation.	
FAS 109 ITC DSIT DEFICIENCY D.C. (190)	0	0				Not applicable to Transmission Cost of Service calculation.	
FAS 109 ITC DSIT DEFICIENCY N.C. (190) FAS 109 ITC DSIT DEFICIENCY VA (190)	60 883	60 883				Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.	
FAS 109 ITC DSIT DEFICIENCY W.V.(190)	27	27				Not applicable to Transmission Cost of Service calculation.	
FAS 109 ITC DSIT GROSSUP D.C.	0	0				Not applicable to Transmission Cost of Service calculation.	
FAS 109 ITC DSIT GROSSUP N.C.	38	38				Not applicable to Transmission Cost of Service calculation.	
FAS 109 ITC DSIT GROSSUP VA	565	565				Not applicable to Transmission Cost of Service calculation.	
FAS 109 ITC DSIT GROSSUP W.V.	17	17				Not applicable to Transmission Cost of Service calculation.	
FAS 109 ITC GROSSUP (190) FAS 109 ITC REG LIAB	3,298	3,298				Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.	
FAS 133	41,137	41,137				Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.	
FAS 133 - CAPACITY HEDGE CURRENT ASSET	54	54				Not applicable to Transmission Cost of Service calculation.	
FAS 133 - DEBT HEDGE CURRENT ASSET	1,760	1,760				Not applicable to Transmission Cost of Service calculation.	
FAS 133 - DEBT VALUATION - MTM HEDGE NON	36,075	36,075				Not applicable to Transmission Cost of Service calculation.	
FAS 133 - DEFERRED GAIN/LOSS CAPAC HEDGE NON CURRE	546	546				Not applicable to Transmission Cost of Service calculation.	
FAS 133 - FTR HEDGE CURRENT ASSET	441	441				Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.	
FAS 133 - POWER HEDGE CURRENT ASSET FAS 133 REG FTR CURRENT	(200)	(200)				Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.	
FAS 133 REG GL POWER HEDGE CURRENT	-	-				Not applicable to Transmission Cost of Service calculation.	
FAS 133 REG HEDGE DEBT CURRENT	-	-				Not applicable to Transmission Cost of Service calculation.	
FAS 143 ASSET OBLIGATION	16,821	16,737	85			Represents ARO accruals not deductible for tax.	
FAS143 DECOMMISSIONING - NA	131,640	131,640				Represents ARO accruals not deductible for tax.	
FAS143 DECOMMISSIONING - OTHER	186,380	186,380				Represents ARO accruals not deductible for tax.	
FEDERAL EFFECT OF STATE OPERATING	11,774 151,820	11,774 151,820				Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.	
FEDERAL EFFECT OF STATE OPERATING	101,820	151,620				Not applicable to Transmission Cost of Service calculation.	
FEDERAL TAX INTEREST EXPENSE NON CURRENT						Not applicable to Transmission Cost of Service calculation.	
FIXED ASSETS FED EFFECT CURRENT CURRENT	1,504	1,504				Not applicable to Transmission Cost of Service calculation.	
FIXED ASSETS FED EFFECT OF STATE	516	516				Not applicable to Transmission Cost of Service calculation.	
FIXED ASSETS	-	-				Not applicable to Transmission Cost of Service calculation.	
FIXED ASSETS NON CURRENT CURRENT	-					Not applicable to Transmission Cost of Service calculation. Books amortize the fleet lease extension credit over the new lease; tax takes the deduction when	
FLEET LEASE CREDIT - CURRENT	6			6		incurred. Books amortizes the fleet lease extension credit over the new lease; tax takes the deduction when	
FLEET LEASE CREDIT - NONCURRENT	1			1		incurred.	

CHEL DEE CHODENT LIAD	20	20				Not applicable to Transmission Cost of Condess colonidation
FUEL DEF CURRENT LIAB FUEL DEF NON CUR LIAB	29 3,622	3,622				Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.
FUEL DEF OTHER NON CUR LIAB	5,278	5,278				Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.
	3,270	3,210				
GAIN SALE/LEASEBACK - SYSTEM OFFICE	116	116				Not applicable to Transmission Cost of Service calculation.
GROSS REC-UNBILLED REV-NC HEADWATER BENEFITS	923	923				Books include income when meter is read; taxed when service is provided. Not applicable to Transmission Cost of Service calculation.
HEADWATER BENEFITS	923	923				Books recognizes the expense as incurred. For tax the deduction is recognized when the casks are
INT STOR NORTH ANNA	4,252	4,252				filled.
INT STOR SURRY	(905)	(905)				Books recognizes the expense as incurred. For tax the deduction is recognized when the casks are filled.
LONG TERM DISABILITY RESERVE	7,733				7,733	Book estimate accrued and expensed; tax deduction when paid.
METERS	1,882	1,882				Books pre-capitalize when purchased; tax purposes when installed.
NOL	71,478	71,478				Not applicable to Transmission Cost of Service calculation.
NUCLEAR FUEL - PERMANENT DISPOSAL	-	-				Books estimate expense, tax deduction taken when paid.
OBSOLETE INVENTORY	-	-				Not applicable to Transmission Cost of Service calculation.
OPEB	11,274				11,274	Represents the difference between the book accrual expense and the actual funded amount.
PERFORMANCE ACHIEVEMENT PLAN	400	400				Not applicable to Transmission Cost of Service calculation.
POWER PURCHASE BUYOUT PREMIUM, DEBT, DISCOUNT AND EXPENSE	499 2,444	499		2.444		Represents the difference between the book accrual expense and the actual funded amount.
P'SHIP INCOME - NC ENTERPRISE	49	49		2,444		Books record the yield to maturity method; taxes amortize staight line. Not applicable to Transmission Cost of Service calculation.
P'SHIP INCOME - VIRGINIA CAPITAL	206	206				Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.
QUALIFIED SETTLEMENT FUND	-	200				Not applicable to Transmission Cost of Service calculation.
REACTOR DECOMMISSIONING LIABILITY	-					Represents the difference between the accrual and payments.
REG FUEL HEDGE	(4,652)	(4,652)				Not applicable to Transmission Cost of Service calculation.
REG FUEL HEDGE NONOP	4,669	4,669				Not applicable to Transmission Cost of Service calculation.
REG LIAB - DEFERRED DISQUALIFIED DEBT NOT	0	0				Not applicable to Transmission Cost of Service calculation.
REG LIAB - DEFERRED G/L CAPACITY HEDGE - CURRENT	-					Not applicable to Transmission Cost of Service calculation.
REG LIAB - DEFERRED G/L CAPACITY HEDGE - NON CUR	-					Not applicable to Transmission Cost of Service calculation.
REG LIAB - DEFERRED G/L POWER HEDGE CURRENT	-					Not applicable to Transmission Cost of Service calculation.
REG LIAB - DEFERRED VALUATION - MTM - NON CURRENT	0	0				Not applicable to Transmission Cost of Service calculation.
REG LIAB - FTR CURRENT	-					Not applicable to Transmission Cost of Service calculation.
REG LIAB A5 REC COSTS - VA NON CURRENT	192	192				Not applicable to Transmission Cost of Service calculation.
REG LIAB ATRR NON CURRENT	4,066	4,066				Not applicable to Transmission Cost of Service calculation.
REG LIAB CURRENT RIDER A6 BEAR GARDEN AFUDC DEBT	3	3				Not applicable to Transmission Cost of Service calculation.
REG LIAB CURRENT RIDER A6 BEAR GARDEN COST	-	-				Not applicable to Transmission Cost of Service calculation.
REG LIAB OTHER NON CURR DOE SETTLEMENT	-					Not applicable to Transmission Cost of Service calculation.
REG LIAB PLANT CONTRA VASLSTX	13,348 9,939	13,348 9,939				Not applicable to Transmission Cost of Service calculation.
REG LIAB VA OTHER CURRENT	- 7,					Not applicable to Transmission Cost of Service calculation.
REG LIABILITY DECOMMISSIONING	160,162	160,162				Not applicable to Transmission Cost of Service calculation.
REG LIABILITY HEDGES DEBT REG RATE REFUND - CURRENT	17.736	17.736				Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.
REG RATE REFUND - NONCURRENT	17,730	17,730				Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.
REG RATE REFUND INTEREST - CURRENT	-	-				Not applicable to Transmission Cost of Service calculation.
REGULATORY ASSET - D & D	-					Not applicable to Transmission Cost of Service calculation.
REGULATORY ASSET - VA SLS TAX	-					Not applicable to Transmission Cost of Service calculation.
RENEWABLE ENERGY RESOURCE CREDIT	4	4				Not applicable to Transmission Cost of Service calculation.
RESTRICTED STOCK AWARD	-					Not applicable to Transmission Cost of Service calculation.
RETIREMENT - (FASB 87)	7,056				7,056	Book estimate accrued and expensed; tax deduction when paid.
RETIREMENT - EXEC SUPP RET (ESRP) - NONOP	(50)	(50)				Not applicable to Transmission Cost of Service calculation.
RETIREMENT - SUPPLEMENTAL RETIREMENT	132	132				Not applicable to Transmission Cost of Service calculation.
SEPARATION/ERT	381				381	Book amount accrued and expensed; tax deduction when paid. These amounts will be paid in the next 12 months.
	301				501	Book amount accrued and expensed; tax deduction when paid. These amounts will not be paid in the
SEPARATION/ERT - NON CURRENT	-					next 12 months.
SUCCESS SHARE PLAN VA SALES & USE TAX AUDIT (INCL. INT)	-					Book amount accrued as its earned; tax deduction is actual payout. Not applicable to Transmission Cost of Service calculation.
VACATION ACCRUAL	12,095	12,095				
W.VA. STATE POLLUTION CONTROL - FEDERAL EFFECT	2,024	2,024				Not applicable to Transmission Cost of Service calculation. Federal effect of state deductions.
TANA STATE FOLLO HON CONTROL - FEDERAL EFFECT	2,024	2,024				Property tax expense is accrued for accounting purposes using the prior year's rates on the balance of
WEST VA PROPERTY TAX	2,922	2,922				the property located in the state at December 31 of the previous year. Tax takes a deduction when paid.
ADFIT - OTHER COMPREHENSIVE INCOME	13,536	13,536				Not applicable to Transmission Cost of Service calculation.
DEFERRED SIT NONOP - OCI	2,998	2,998				Not applicable to Transmission Cost of Service calculation.
DFIT EFFECT ON SIT NONOP - OCI	5	5				Not applicable to Transmission Cost of Service calculation.
EMISSIONS ALLOWANCES	19,911	19,911				Not applicable to Transmission Cost of Service calculation.
FEDERAL TAX INTEREST EXPENSE NC	649	649				Not applicable to Transmission Cost of Service calculation.
REG ASSET - PLANT	6,184	6,184				Not applicable to Transmission Cost of Service calculation.
REG ASSET - HEDGE DEBT DE-DESIGNATED DEBT NOT ISSUED	1,466	1,466				Not applicable to Transmission Cost of Service calculation.
REG ASSET - DEFERRED G/L POWER HEDGE CURRENT DEFERRED FUEL EXPENSE	200	200				Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.
ROUNDING	0	0				Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.
TO T	0	0				The approach of Transmission Cost of Correct calculation.
Subtotal - p234	1,586,814	1,437,152	85	123,134	26,444	
Less FASB 109 Above if not separately removed	10,045 11,274	10,045	- 0			
Less FASB 106 Above if not separately removed				0	11.274	

Instructions for Account 190:

- ADIT items related only to Non-Electric Operations (e.g., Gas, Water, Sewer) or Production are directly assigned to Column C
 ADIT items related to only to Transmission are directly assigned to Column D
 ADIT items related to Plant and not in Columns C & D are included in Column E
 ADIT items related to Plant and not in Columns C & D are included in Column F

- 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. Re: Form 1-F filer: Sum of subtotals for Accounts 282 and 283 should tie to Form No. 1-F, p.113.57.c

DECEMBER SOLVER AND STORY	A ADIT- 282	B Total	C Production Or Other	D Only Transmission	E Plant	F Labor	G builtington
15 15 15 15 15 15 15 15	AFC DEFERRED TAX - FUEL CWIP	(4)	Related (4)	Related	Related	Related	Justification Represents the amount of amortization of AFC in service not allowable for tax.
Common	AFC DEFERRED TAX - FUEL IN SERVICE	8	8				Represents the amount of amortization of AFC in service not allowable for tax.
## 1500. 1917 Control of the control	AFC DEFERRED TAX - PLANT CWIP	(10,041)					Represents the amount of amortization of AFC in service not allowable for tax.
Column C	AFUDC - DEBT - GENERATION RIDER	(24,958)	(8,626)	(16,332)			
Company Comp	BOOK CAPITALIZED INTEREST CWIP		(32 276)		434		Represents the unallowable amount of book interest.
### CASAN FLOSS ### CASAN FLOS	CAPITAL LEASE	(32,210)	132,2707				Not applicable to Transmission Cost of Service calculation.
1.50 1.50	CASUALTY LOSS	(89.409)			(89.409)		Book varies in treatment; tax sec. 165 casualty loss for the decline in value (up to the adj. basis) and Sec 162 deduction for repairs to restore to pre-casualty condition.
Column C							Represents a decrease to tax depreciation (Sec 162) as a result of casualty loss (Sec 165) reduction
COMPANY COMP	COMPUTER SOFTWARE-BOOK AMORT				5,018	32,372	
Column			(8,542)			/40.000	
Concentration Content	COST OF REMOVAL		(25,036)	(491)			Represents the actual cost of removal allowable for tax over the accrued amount.
Control Cont		-					
A. Company C	DSIT NONOPERATING DC						Not applicable to Transmission Cost of Service calculation.
Column C	DSIT NONOPERATING VA	(5,734)	(5,734)				Not applicable to Transmission Cost of Service calculation.
General Content	DSIT NONOPERATING WV DSIT OPERATING DC						
March Marc		(31,338)	(31,338)				Not applicable to Transmission Cost of Service calculation.
Mathematics	DSIT OPERATING WV	(18,664)	(18,664)				Not applicable to Transmission Cost of Service calculation.
Accordance Programmer Cont of Service and Activities Program	FAS 109 OTHER DETIT DEFICIENCY (282) FAS 109 PLANT DETIT DEFICIENCY (282)		(21,683)				
## 25 OF PATE OF TOT FOLKEY CO. **SEPATE OF TOT FOLKEY CO	FAS 109 PLANT DFIT DEFICIENCY (282) - ALTA VISTA		(50)				Not applicable to Transmission Cost of Service calculation.
An Other Conference of Conference Conferen	FAS 109 PLANT DFIT DEFICIENCY (282) - BREMO RIDER	0	0				Not applicable to Transmission Cost of Service calculation.
An Off Control (Control (Con	FAS 109 PLANT DFIT DEFICIENCY (282) -	(10)	(10)				
Act Control	FAS 109 PLANT DFIT DEFICIENCY (282) - HALIFAX						Not applicable to Transmission Cost of Service calculation.
As OF ANY CONTINUES CONT	FAS 109 PLANT DFIT DEFICIENCY (282) - NAIII RIDER	(11,096)	(11,096)				Not applicable to Transmission Cost of Service calculation.
Assemble Commence	FAS 109 PLANT DFIT DEFICIENCY (282) - PPT RIDER FAS 109 PLANT DFIT DEFICIENCY (282) - SOUTHAMPTON						
PAST 1091 AND TOT PETCHEN TO C. 2021. INTERNAL PROPERTY OF THE PAST 1091 AND TOT PETCHEN TO C. 2022. INTERNAL PROPERTY OF THE PAST 1091 AND TOT PETCHEN TO	FAS 109 PLANT DFIT DEFICIENCY (282) - VCHEC RIDER		(3,689)				Not applicable to Transmission Cost of Service calculation.
PRS 10 AMT FOR PETERNINY D. C. (20). DREADS 0 0 0 0 0 0 0 0 0	FAS 109 PLANT DSIT DEFICIENCY D.C. (282)	(3)	(3)				Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.
PRS 10 AMT FOR PETERNINY D. C. (20). DREADS 0 0 0 0 0 0 0 0 0	FAS 109 PLANT DSIT DEFICIENCY D.C. (282) - ALTAVIS FAS 109 PLANT DSIT DEFICIENCY D.C. (282) - BEAR GA						Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.
PAS 100 ANT DEST DEFENSIVE D. C. 2022. HPT REBERT D. D. D. D. Not applicable Distancements Control of Service calculation.	FAS 109 PLANT DSIT DEFICIENCY D.C. (282) - BREMO R	0					Not applicable to Transmission Cost of Service calculation.
PAS 10P ANT DET EFFERENT DE COSSE - WARREN DE DIE COST - CONTRACT STATE OF THE PASS - CONTRACT STATE STATE OF THE PASS - CONTRACT STATE STATE OF THE PASS - CONTRACT STATE STATE STATE OF THE PASS - CONTRACT STATE	FAS 109 PLANT DSIT DEFICIENCY D.C. (282) - HOPEWEL	(0)	(0)				Not applicable to Transmission Cost of Service calculation.
PAS 10P ANT DET EFFERENT DE COSSE - WARREN DE DIE COST - CONTRACT STATE OF THE PASS - CONTRACT STATE STATE OF THE PASS - CONTRACT STATE STATE OF THE PASS - CONTRACT STATE STATE STATE OF THE PASS - CONTRACT STATE	FAS 109 PLANT DSIT DEFICIENCY D.C. (282) - NAIII FAS 109 PLANT DSIT DEFICIENCY D.C. (282) - PPT RIDER						Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.
PAS 10P PANT DEST DEFORENCY O. C. 2012. MARREY Co.	FAS 109 PLANT DSTI DEFICIENCY D.C. (282) - SOUTHAM						Not applicable to Transmission Cost of Service calculation.
PAS 10P ALVT DEST DEFOREVY N.C. (28): BEAR A.C.	FAS 109 PLANT DSIT DEFICIENCY D.C. (282) - WARREN	(0)	(0)				Not applicable to Transmission Cost of Service calculation.
PAS 10P ALVT DEST DEFOREVY N.C. (28): BEAR A.C.	FAS 109 PLANT DSIT DEFICIENCY N.C. (282) FAS 109 PLANT DSIT DEFICIENCY N.C. (282) - ALTAVIS						Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.
PAS 109 PANT DBT FEFCENCY N. C. (2021 - MORPHY) 100 10	FAS 109 PLANT DSIT DEFICIENCY N.C. (282) - BEAR GA						Not applicable to Transmission Cost of Service calculation.
PAST 10P FANT DEL PETE PETE PETE VIEW 1. (2001 - 10PT PETE PETE PETE PETE PETE PETE PETE P	FAS 109 PLANT DSIT DEFICIENCY N.C. (282) - BRUNSWI	(0)	(0)				Not applicable to Transmission Cost of Service calculation.
PAST 10P FANT DEL PETE PETE PETE VIEW 1. (2001 - 10PT PETE PETE PETE PETE PETE PETE PETE P	FAS 109 PLANT DSIT DEFICIENCY N.C. (282) - HALIFAX FAS 109 PLANT DSIT DEFICIENCY N.C. (282) - HOPEWEL						Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.
FAS 109 PLANT DST DEFENSY VL (282) - SUPLY MAN (6) (6) (6) (7) (8)	FAS 109 PLANT DSTI DEFICIENCY N.C. (282) - NAIII R						Not applicable to Transmission Cost of Service calculation.
ABJ 1019 PANT DIST DEFF. CV-V/V, 267. ABJ 1019 PANT DIST DEFF. C	FAS 109 PLANT DSIT DEFICIENCY N.C. (282) - SOUTHAM	(0)	(0)				Not applicable to Transmission Cost of Service calculation.
PAS 109 PAMT DET	FAS 109 PLANT DSIT DEFICIENCY N.C. (282) - VCHEC R FAS 109 PLANT DSIT DEFICIENCY N.C. (282) - WARREN	(6)	(6)				Not applicable to Transmission Cost of Service calculation.
FAS 109 PANT DST DEFICIENCY VA GR23 - BEAR CARD 199 19	FAS 109 PLANT DSIT DEFICIENCY VA (282)						
FAS 109 PLANT DIST DEFICIENCY VA (282) - HALFEAX 0 0 0 Not applicable to Transmission Cost of Service calculation.	FAS 109 PLANT DSIT DEFICIENCY VA (282) - BEAR GARD	(139)	(139)				Not applicable to Transmission Cost of Service calculation.
FAS 109 PLANT DIST DEFICIENCY VIA (282). HIGH PROFESS	FAS 109 PLANT DSIT DEFICIENCY VA (282) - BREMO RID FAS 109 PLANT DSIT DEFICIENCY VA (282) - BRUNSWICK	(2)	(2)				Not applicable to Transmission Cost of Service calculation.
FAS 109 PLANT DIST DEFICIENCY VA. (282). PPT RIDER FAS 109 PLANT DIST DEFICIENCY VA. (282). PPT RIDER FAS 109 PLANT DIST DEFICIENCY VA. (282). PPT RIDER FAS 109 PLANT DIST DEFICIENCY VA. (282). PPT RIDER FAS 109 PLANT DIST DEFICIENCY VA. (282). PARREN RIP RIP PARREN RIP RI	FAS 109 PLANT DSIT DEFICIENCY VA (282) - HALIFAX FAS 109 PLANT DSIT DEFICIENCY VA (282) - HOPEWELL						
FAS 109 PLANT DSIT DEFICIENCY VA (282) - VCHEC RID	FAS 109 PLANT DSIT DEFICIENCY VA (282) - NAIII RID	(1,898)	(1,898)				Not applicable to Transmission Cost of Service calculation.
FAS 109 PLANT DSIT DEFICIENCY W. V. (282) - WARREN RI	FAS 109 PLANT DSIT DEFICIENCY VA (282) - SOUTHAMPT	(6)	(6)				Not applicable to Transmission Cost of Service calculation.
FAS 109 PLANT DSIT DEFCIENCY W. (282) ALTAVIS	FAS 109 PLANT DSIT DEFICIENCY VA (282) - VCHEC RID						
FAS 19P.LANT DSIT DEFICIENCY W.V. (282) - BREMO R	FAS 109 PLANT DSIT DEFICIENCY W.V. (282)	(185)	(185)				Not applicable to Transmission Cost of Service calculation.
FAS 199 PLANT DSIT DEFICIENCY W. V. (282) - HOPEWELL (D)	FAS 109 PLANT DSIT DEFICIENCY W.V. (282) - BEAR GA	(4)	(4)				Not applicable to Transmission Cost of Service calculation.
FAS 199 PLANT DSITD EFICIENCY W.V. (282) - NORTH MATERIAL DEFICIENCY W.V. (282) - NAIL R. (59) (59) (59) (59) (59) (59) (59) (59)							
FAS 109 PLANT DSIT DEFICIENCY W.V. (282) - PP7 RID (0) (0) Not applicable to Transmission Cost of Service calculation. FAS 109 PLANT DSIT DEFICIENCY W.V. (282) - VCHEC R (16) (16) (16) Not applicable to Transmission Cost of Service calculation. FAS 109 PLANT DSIT DEFICIENCY W.V. (282) - VCHEC R (16) (16) (16) Not applicable to Transmission Cost of Service calculation. FAS 109 PLANT DSIT DEFICIENCY W.V. (282) - VCHEC R (17) (18) Not applicable to Transmission Cost of Service calculation. FEDERAL EFFECT OF STATE NONOPERATING (18) (270) (6,270) Not applicable to Transmission Cost of Service calculation. FIXED ASSETS (18) (19) (19) (19) (19) (19) (19) (19) (19	FAS 109 PLANT DSIT DEFICIENCY W.V. (282) - HOPEWELL						Not applicable to Transmission Cost of Service calculation.
FAS 109 PLANT DSITO DEFICIENCY W.V. (282) - VICHEC R (18) (3) (3) (3) (3) (3) (3) (3) (3) (3) (4) (4) (4) (4) (4) (4) (4) (4) (4) (4	FAS 109 PLANT DSIT DEFICIENCY W.V. (282) - PP7 RID	(0)	(0)				Not applicable to Transmission Cost of Service calculation.
FAS 109 PLANT DSITI DEFICIENCY WV. (282) - WARREN (3) (3) Not applicable to Transmission Cost of Service calculation. FEDERAL EFFECT OF STATE NONOPERATING (6,270) Not applicable to Transmission Cost of Service calculation. FEDERAL EFFECT OF STATE NONOPERATING (39,820) (89,820) Not applicable to Transmission Cost of Service calculation. FIXED ASSETS (5,001) (5,001) (6,001) Represents IRS audit adjustments to plant related differences. FIXED ASSETS - D.C Represents the state impact of IRS Audit adjustments to plant related differences. FIXED ASSETS - NC - Represents the state impact of IRS Audit adjustments to plant related differences. FIXED ASSETS - W Represents the state impact of IRS Audit adjustments to plant related differences. FIXED ASSETS - W Represents the state impact of IRS Audit adjustments to plant related differences. FIXED ASSETS - W Represents the state impact of IRS Audit adjustments to plant related differences. FIXED ASSETS - W Represents the state impact of IRS Audit adjustments to plant related differences. FIXED ASSETS - W Represents the state impact of IRS Audit adjustments to plant related differences. FIXED ASSETS - W Represents the state impact of IRS Audit adjustments to plant related differences. FIXED ASSETS - W Represents the state impact of IRS Audit adjustments to plant related differences. FIXED ASSETS - W Represents the state impact of IRS Audit adjustments to plant related differences. FIXED ASSETS - W Represents the state impact of IRS Audit adjustments to plant related differences. FIXED ASSETS - W Represents the state impact of IRS Audit adjustments to plant related differences. FIXED ASSETS - W Represents the state impact of IRS Audit adjustments to plant related differences. FIXED ASSETS - W Represents the state impact of IRS Audit adjustments to plant related differences. FIXED ASSETS - W Represents the state impact of IRS Audit adjustments to plant related differences. FIXED ASSETS - W Represents the state i	FAS 109 PLANT DSIT DEFICIENCY W.V. (282) - VCHEC R						Not applicable to Transmission Cost of Service calculation.
FEDERAL EFFECT OF STATE OPERATING (39.820) (39.820) (39.820) (5.001) (5.00	FAS 109 PLANT DSIT DEFICIENCY W.V. (282) - WARREN						
FIXED ASSETS · D.C Represents the state impact of IRS Audit adjustments to plant related differences. FIXED ASSETS · NC - Represents the state impact of IRS Audit adjustments to plant related differences. FIXED ASSETS · W Represents the state impact of IRS Audit adjustments to plant related differences. FIXED ASSETS · W Represents the state impact of IRS Audit adjustments to plant related differences. FIXED ASSETS · W Represents the state impact of IRS Audit adjustments to plant related differences. FIXED ASSETS · W Represents the state impact of IRS Audit adjustments to plant related differences. FIXED ASSETS · W Represents the state impact of IRS Audit adjustments to plant related differences. FIXED ASSETS · W Represents the state impact of IRS Audit adjustments to plant related differences. FIXED ASSETS · W Represents the state impact of IRS Audit adjustments to plant related differences. FIXED ASSETS · W Represents the state impact of IRS Audit adjustments to plant related differences. FIXED ASSETS · W Represents the state impact of IRS Audit adjustments to plant related differences. FIXED ASSETS · W Represents the state impact of IRS Audit adjustments to plant related differences. FIXED ASSETS · W Represents the state impact of IRS Audit adjustments to plant related differences. FIXED ASSETS · W Represents the state impact of IRS Audit adjustments to plant related differences. FIXED ASSETS · W Represents the state impact of IRS Audit adjustments to plant related differences. FIXED ASSETS · W Represents the state impact of IRS Audit adjustments to plant related differences. FIXED ASSETS · W Represents the state impact of IRS Audit adjustments to plant related differences. FIXED ASSETS · W Represents the state impact of IRS Audit adjustments to plant related differences. FIXED ASSETS · W Represents the state impact of IRS Audit adjustments to plant related differences. FIXED ASSETS · W Represents the state impact of IRS Audit adjustments to plant relat	FEDERAL EFFECT OF STATE OPERATING	(39,820)					Not applicable to Transmission Cost of Service calculation.
FIXED ASSETS - W. - Represents the state impact of IRS Audit adjustments to plant related differences. FIXED ASSETS - W. - Represents the state impact of IRS Audit adjustments to plant related differences. GAINLOSS) INTERCO SALES - BOOKTAX (87) (87) Tax recognizes the intercompany gain/loss over the tax life of the assets. GOODWILL AMORTIZATION - Represents the difference between book and tax related to the disposal of telecommunication equipment. Recognized for tax purposes when utilized. LIBERALIZED DEPRECIATION - FUEL Represents difference between book burn of nuclear fuel based on usage vs. tax depreciation. LIBERALIZED DEPRECIATION - FUEL (WIP (0)) Represents the difference between book of with the disposal of telecommunication equipment. Recognized for tax purposes when utilized. LIBERALIZED DEPRECIATION - FUEL (WIP (0)) Represents the difference between book CWIP and Tax CWIP. LIBERALIZED DEPRECIATION - FLANT AUDITURE USE 290 290 (44.139) Difference between book and tax depresciation taking in consideration flow-through and ARAM. LIBERALIZED DEPRECIATION - PLANT TAX NON DITLITY (525) (525) Not applicable to Transmission Cost of Service calculation. LIBERALIZED DEPRECIATION - PLANT OFTER LAND 791 791 Not applicable to Transmission Cost of Service calculation. LIBERALIZED DEPRECIATION - PLANT TOWNER SE (4) (4) Not applicable to Transmission Cost of Service calculation. LIBERALIZED DEPRECIATION - PLANT TOWNER SE (4) (4) Not applicable to Transmission Cost of Service calculation. LIBERALIZED DEPRECIATION - PLANT TOWNER SE (4) (4) Not applicable to Transmission Cost of Service calculation. LIBERALIZED DEPRECIATION - PLANT TOWNER SE (4) (4) Not applicable to Transmission Cost of Service calculation. LIBERALIZED DEPRECIATION - PLANT TOWNER SE (4) (4) Not applicable to Transmission Cost of Service calculation. LIBERALIZED DEPRECIATION - PLANT TOWNER SE (4) (4) Not applicable to Transmission Cost of Service calculation.	FIXED ASSETS - D.C.	(5,001)			(5,001)		Represents the state impact of IRS Audit adjustments to plant related differences.
Represents the state impact of IRS Audit adjustments to plant related differences.	FIXED ASSETS - NC	-					Represents the state impact of IRS Audit adjustments to plant related differences.
GOOWILL AMORTIZATION (0) (0) Not applicable to Transmission Cost of Service calculation. NYOLUNTARY CONVERSION - TELECOMMUNICATIONS	FIXED ASSETS - W.V.		(0.77)		-		Represents the state impact of IRS Audit adjustments to plant related differences.
Represents the difference between book and tax related to the disposal of telecommunication equipment. Recognized for tax purposes when utilized. LIBERALIZED DEPRECIATION - FUEL.	GOODWILL AMORTIZATION						Not applicable to Transmission Cost of Service calculation.
LIBERALIZED DEPRECIATION - FUEL. U. Represents difference between book burn of nuclear fuel based on usage vs. tax depreciation. LIBERALIZED DEPRECIATION - FUEL. CWIP (0) (0) Represents the difference between book CWIP and Tax CWIP. LIBERALIZED DEPRECIATION - FLANT ACUFILE (3,686,699) (3,004,605) (588,230) (44,141) Difference between book oat nat x depresiation taking in consideration flow-through and ARAM. LIBERALIZED DEPRECIATION - PLANT LAND FUTURE USE 290 290 Not applicable to Transmission Cost of Service calculation. LIBERALIZED DEPRECIATION - PLANT ON PLANT IND NON UTILITY (525) (525) Not applicable to Transmission Cost of Service calculation. LIBERALIZED DEPRECIATION - PLANT OFFIRE LAND 791 791 Not applicable to Transmission Cost of Service calculation. LIBERALIZED DEPRECIATION - PLANT OFFIRE (172,709) Not applicable to Transmission Cost of Service calculation. LIBERALIZED DEPRECIATION - PLANT TOTURE USE (4) (4) Not applicable to Transmission Cost of Service calculation. LIBERALIZED DEPRECIATION - PLANT TOTURE USE (4) (4) Not applicable to Transmission Cost of Service calculation. LIBERALIZED DEPRECIATION - PLANT TON UTILITY 222 22 Not applicable to Transmission Cost of Service calculation. LIBERALIZED DEPRECIATION - PLANT SON UTILITY 222 22 Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation. LIBERALIZED DEPRECIATION - PLANT SON UTILITY 222 22 Not applicable to Transmission Cost of Service calculation.	INIVOLUNTARY CONVERSION. TELECOMMUNICATIONS						Represents the difference between book and tax related to the disposal of telecommunication
LIBERALIZED DEPRECIATION - FUEL CVIP (0) (0) Represents the difference between book CWIP and Tax CVIP. LIBERALIZED DEPRECIATION - FLANT ACUFILE (3,638,689) (3,004,605) (588,230) (44,131) Difference between book and tax depresciation taking in consideration flow-through and ARAM. LIBERALIZED DEPRECIATION - PLANT LAND FUTURE USE 290 290 Not applicable to Transmission Cost of Service calculation. LIBERALIZED DEPRECIATION - PLANT TO PLANT LAND NON UTILITY (525) (525) Not applicable to Transmission Cost of Service calculation. LIBERALIZED DEPRECIATION - PLANT OPER LAND 791 791 Not applicable to Transmission Cost of Service calculation. LIBERALIZED DEPRECIATION - PLANT TO THER (172,709) (172,709) Not applicable to Transmission Cost of Service calculation. LIBERALIZED DEPRECIATION - PLANT TUTRE USE (4) (4) Not applicable to Transmission Cost of Service calculation. LIBERALIZED DEPRECIATION - PLANT NON UTILITY 22 22 22 Not applicable to Transmission Cost of Service calculation.							
LIBERALIZED DEPRECIATION - PLANT ACUFILE (3.838,889) (3.004,805) (588,230) (44,134) Difference between book and tax depreciation taking in consideration flow-through and ARAM. LIBERALIZED DEPRECIATION - PLANT LAND FUTURE USE 290 290 Not applicable to Transmission Cost of Service calculation. LIBERALIZED DEPRECIATION - PLANT PUTURE USE (4) (4) Not applicable to Transmission Cost of Service calculation. LIBERALIZED DEPRECIATION - PLANT FUTURE USE (4) (4) Not applicable to Transmission Cost of Service calculation. LIBERALIZED DEPRECIATION - PLANT FUTURE USE (4) (5) Not applicable to Transmission Cost of Service calculation. LIBERALIZED DEPRECIATION - PLANT FUTURE USE (4) (5) Not applicable to Transmission Cost of Service calculation. LIBERALIZED DEPRECIATION - PLANT FUTURE USE (6) Not applicable to Transmission Cost of Service calculation. LIBERALIZED DEPRECIATION - PLANT FUTURE USE (7) Not applicable to Transmission Cost of Service calculation.	LIBERALIZED DEPRECIATION - FUEL CWIP						Represents the difference between book CWIP and Tax CWIP.
LIBERALIZED DEPRECIATION - PLANT LAND NON UTILITY (525) (525) Not applicable to Transmission Cost of Service calculation. LIBERALIZED DEPRECIATION - PLANT OPER LAND 791 Not applicable to Transmission Cost of Service calculation. LIBERALIZED DEPRECIATION - PLANT OTHER (172,709) Not applicable to Transmission Cost of Service calculation. LIBERALIZED DEPRECIATION - PLANT FUTURE USE (4) (4) Not applicable to Transmission Cost of Service calculation. LIBERALIZED DEPRECIATION - PLANT NON UTILITY 22 22 Not applicable to Transmission Cost of Service calculation.	LIBERALIZED DEPRECIATION - PLANT ACUFILE			(588,230)		(44,134)	
LIBERALIZED DEPRECIATION - PLANT OPER LAND 791 791 Not applicable to Transmission Cost of Service calculation. LIBERALIZED DEPRECIATION - PLANT OTHER (172,709) Not applicable to Transmission Cost of Service calculation. LIBERALIZED DEPRECIATION - PLANT FUTURE USE (4) (4) Not applicable to Transmission Cost of Service calculation. LIBERALIZED DEPRECIATION - PLANT NON UTILITY 22 22 22 Not applicable to Transmission Cost of Service calculation.							
LIBERALIZED DEPRECIATION - PLANT FUTURE USE (4) Not applicable to Transmission Cost of Service calculation. LIBERALIZED DEPRECIATION - PLANT NON UTILITY 22 22 Not applicable to Transmission Cost of Service calculation. REG ASSET PLANT ABANDONMENT - Not applicable to Transmission Cost of Service calculation.	LIBERALIZED DEPRECIATION - PLANT OPER LAND	791	791				Not applicable to Transmission Cost of Service calculation.
LIBERALIZED DEPRECIATION - PLANT NON UTILITY 22 22 Not applicable to Transmission Cost of Service calculation. REG ASSET PLANT ABANDONMENT Not applicable to Transmission Cost of Service calculation.			(=,)				
	LIBERALIZED DEPRECIATION - PLANT NON UTILITY						Not applicable to Transmission Cost of Service calculation.
	REG ASSET PLANT ABANDONMENT RESEARCH AND DEVELOPMENT	(1,874)	(1,874)				Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.

YORKTOWN IMPLOSION - TAX DEPLIB - NON OP		0				Not applicable to Transmission Cost of Service calculation.
SEC 169 FERC 281	191,839	191,839				Not applicable to Transmission Cost of Service calculation.
CAPITAL LEASE	(19)	(19)				Not applicable to Transmission Cost of Service calculation.
NUCLEAR FUEL - PERMANENT DISPOSAL	(294)	(294)				Not applicable to Transmission Cost of Service calculation.
ROUND	(0)	(0)				Not applicable to Transmission Cost of Service calculation.
Subtotal - p275 (Form 1-F filer: see note 6 below)	(4,262,419)	(3,505,019)	(605,053)	(88,957)	(63,390)	
Less FASB 109 Above if not separately removed	(72,529)	(72,529)	0	0	0	
Less FASB 106 Above if not separately removed	0					
Total	(4,189,890)	(3,432,489)	(605,053)	(88,957)	(63,390)	

Instructions for Account 282:

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

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

3. ADIT items related to Plant and not in Columns C & D are included in Column E

4. ADIT items related to labor and not in Columns C & D are included in Column F

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. Re: Form 1-F filer: Sum of subtotals for Accounts 282 and 283 should tie to Form No. 1-F, p.113.57.c

A	В	С	D	E	F	G
ADIT-283	Total	Production Or Other	Only Transmission	Plant	Labor	
ADFIT - OTHER COMPREHENSIVE INCOME Total	-	Related -	Related	Related	Related	Justification Not applicable to Transmission Cost of Service calculation.
AFUDC - DEBT - VCHEC RIDER CURRENT Total AMORT EXP - SEC 197 INTANGIBLES Total	0	0				Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.
DECOMM POUR OVER Total	(42,059) (110)	(42,059)				Not applicable to Transmission Cost of Service calculation.
DECOMMISSIONING DECOMMISSIONING TRUST - UNREALIZED GAIN/LOSS - NC Total	(90,344)	(90,344)				Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.
DECOMMISSIONING TRUST BOOK INCOME Total	(339,768)	(339,768)				Not applicable to Transmission Cost of Service calculation.
DEFERRED FUEL EXPENSE Total DEFERRED FUEL EXPENSE - OTHER Total	29,396 (0)	29,396				Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.
DEFERRED FUEL EXPENSE - OTHER CURRENT Total	(1,228)	(1,228)				Not applicable to Transmission Cost of Service calculation.
DEFERRED FUEL EXPENSE CURRENT Total DEFERRED SIT NONOP - OCI Total	(27,294)	(27,294)				Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.
DFIT 190 NONOPERATING CURRENT ASSET Total DFIT 190 NONOPERATING NONCURR ASSET Total	-					Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.
DFIT 190 OPERATING CURRENT ASSET Total DFIT 190 OPERATING NONCURR ASSET Total	-					Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.
DFIT 190 OPERATING NONCURRENT ASSET Total DFIT 283 NONOPERATING NONCURRENT LIAB Total	-					Not applicable to Transmission Cost of Service calculation.
DFIT 283 OPERATING NONCURRENT LIAB Total	-					Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.
DFIT EFFECT ON SIT NONOP - OCI Total DOE SETTLEMENT Total	(2,956)	(2,956)				Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.
DOE SETTLEMENT CURRENT DSIT 283 NONOP CURRENT LIABILITY D.C. Total	(25,133)	(25,133)				Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.
DSIT 283 NONOP CURRENT LIABILITY N.C. Total DSIT 283 NONOP CURRENT LIABILITY VA Total						Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.
DSIT 283 NONOP CURRENT LIABILITY W.V. Total						Not applicable to Transmission Cost of Service calculation.
DSIT 283 NONOP NONCURRENT LIABILITY D.C. Total DSIT 283 NONOP NONCURRENT LIABILITY N.C. Total	-	- :				Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.
DSIT 283 NONOP NONCURRENT LIABILITY VA Total DSIT 283 NONOP NONCURRENT LIABILITY W.V. Total	-	:				Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.
DSIT 283 OP OTHER NONCURR ASSET VA MIN Total DSIT 283 OP OTHER NONCURR LIAB D.C. Total	10	10				Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.
DSIT 283 OP OTHER NONCURR LIAB N.C. Total	-					Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.
DSIT 283 OP OTHER NONCURR LIAB VA Total DSIT 283 OP OTHER NONCURR LIAB VA MIN Total DSIT 283 OP OTHER NONCURR LIAB W.V. Total	(10)	(10)				Not applicable to Transmission Cost of Service calculation.
DSIT 283 OPERATING CURRENT LIABILITY D.C. Total DSIT 283 OPERATING CURRENT LIABILITY N.C. Total	-					Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.
DSIT 283 OPERATING CURRENT LIABILITY N.C. Total DSIT 283 OPERATING CURRENT LIABILITY V.A Total DSIT 283 OPERATING CURRENT LIABILITY W.V. Total	-					Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.
DSIT 283 OPERATING CURRENT LIABILITY W.V. Total DSIT NONOPERATING DC	(10)	(10)				Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.
DSIT NONOPERATING NC DSIT NONOPERATING VA	(1,719) (25,396)	(1,719) (25,396)				Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.
DSIT NONOPERATING WV DSIT OPERATING DC	(779) (47)	(779)				Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.
DSIT OPERATING NC	(7,778)	(7,778)				Not applicable to Transmission Cost of Service calculation.
DSIT OPERATING VA DSIT OPERATING WV	(114,895) (3,782)	(114,895) (3,782)				Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.
EMISSIONS ALLOWANCES Total FAS 109 OTHER DFIT GROSSUP (283) Total	(28,603)	(28,603)				Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DFIT GROSSUP (283) - ALTAVISTA RIDER	(73)	(73)				Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DFIT GROSSUP (283) - BEAR GARDEN RID Total	(519)	(519)				Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DFIT GROSSUP (283) - BREMO RIDER Total FAS 109 OTHER DFIT GROSSUP (283) - HALIFAX RIDER Total	(0)	(6) 11				Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DFIT GROSSUP (283) - HOPEWELL RIDER	(34)	(34)				Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DFIT GROSSUP (283) - NAIII RIDER Total FAS 109 OTHER DFIT GROSSUP (283) - PP7 RIDER Total	(7,097) (17)	(7,097)				Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DFIT GROSSUP (283) - SOUTHAMPTON RID	(23)	(23)				Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DFIT GROSSUP (283) - VCHEC RIDER Total FAS 109 OTHER DFIT GROSSUP (283) - VCHEC RIDER CUR Total	(2,361)	(2,361)				Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DFIT GROSSUP (283) - VCHEC RIDER NON Total	-					Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DEIT GROSSUP (283) - WARREN RIDER Total	(332)	(332)				Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP DC Total FAS 109 OTHER DSIT GROSSUP DC - ALTAVISTA RIDER	(2)	(2)				Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP DC - BEAR GARDEN RIDER Total	0	0				Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP DC - BREMO RIDER Total FAS 109 OTHER DSIT GROSSUP DC - HALIFAX RIDER	0	0				Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP DC - HOPEWELL RIDER	(0)	(0)				Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP DC - NAIII RIDER Total FAS 109 OTHER DSIT GROSSUP DC - PP7 RIDER	(1) (0)	(1)				Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP DC - SOUTHAMPTON RIDER	(0)	(0)				Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP DC - VCHEC RIDER Total FAS 109 OTHER DSIT GROSSUP DC - VCHEC RIDER CURR Total	0	0				Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DST GROSSUP DC - VCHEC RIDER CURR Total FAS 109 OTHER DST GROSSUP DC - WARREN RIDER Total	(0)	(0)				Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP NC Total	(330)	(330)				Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP NC - ALTAVISTA RIDER FAS 109 OTHER DSIT GROSSUP NC - BEAR GARDEN RIDER Total	(0) (6)	(0)				Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP NC - BREMO RIDER Total	(0)	(0)				Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP NC - BRUNSWICK RIDER Total FAS 109 OTHER DSIT GROSSUP NC - HALIFAX RIDER Total	(0)	(0)				Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP NC - HOPEWELL RIDER	(0)	(0)				Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP NC - NAIII RIDER Total FAS 109 OTHER DSIT GROSSUP NC - PP7 RIDER Total	(80)	(80)				Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP NC - PP/ RIDER Total FAS 109 OTHER DSIT GROSSUP NC - SOUTHAMPTON RIDER	(0)	(0)				Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP NC - VCHEC RIDER Total	(29)	(29)				Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP NC - VCHEC RIDER CURR Total FAS 109 OTHER DSIT GROSSUP NC - VCHEC RIDER NONCUR Total	-	-				Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP NC - WARREN RIDER Total	(4)	(4)				Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP VA Total FAS 109 OTHER DSIT GROSSUP VA - ALTAVISTA RIDER	(4,903) (5)	(4,903)				Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP VA - BEAR GARDEN RIDER Total	(89)	(89)				Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP VA - BREMO RIDER Total	(1)	(1)				Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP VA - GENERATION RIDER Total FAS 109 OTHER DSIT GROSSUP VA - HALIFAX RIDER Total	0	0				Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP VA - HOPEWELL RIDER	(4)	(4)				Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP VA - NAIII RIDER Total FAS 109 OTHER DSIT GROSSUP VA - PP7 RIDER Total	(1,214)	(1,214)				Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP VA - SOUTHAMPTON RIDER	(4)	(4)				Not applicable to Transmission Cost of Service calculation.

FAS 109 OTHER DSIT GROSSUP VA - VCHEC RIDER Total	(406)	(406)			Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP VA - VCHEC RIDER CURR Total	(100)	, , , ,			Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP VA - VCHEC RIDER NONCUR Total					Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP VA - WARREN RIDER Total	(57)	(57)			Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP WV Total	(151)	(151)			Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP WV - ALTAVISTA RIDER	(0)	(0)			Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP WV - BEAR GARDEN RIDER Total	(3)	(3)			Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP WV - BREMO RIDER Total	0	0			Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP WV - BRUNSWICK RIDER Total	(0)	(0)			Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP WV - HALIFAX RIDER Total	(0)	(0)			Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP WV - HOPEWELL RIDER	(0)	(0)			Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP WV - NAIII RIDER Total	(38)	(38)			Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP WV - PP7 RIDER Total	(0)	(0)			Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP WV - SOUTHAMPTON RIDER	(0)	(0)			Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP WV - VCHEC RIDER Total	(12)	(12)			Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP WV - VCHEC RIDER CURR Total					Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP WV - VCHEC RIDER NONCUR Total					Not applicable to Transmission Cost of Service calculation.
	(2)	(2)			
FAS 109 OTHER DSIT GROSSUP WV - WARREN RIDER Total					Not applicable to Transmission Cost of Service calculation.
FAS 133 Total	(41,138)	(41,138)			Not applicable to Transmission Cost of Service calculation.
FAS 133 - FTR HEDGE CURRENT ASSET Total		-			Not applicable to Transmission Cost of Service calculation.
FAS 133 REG FUEL HEDGE NONCURRENT Total		-			Not applicable to Transmission Cost of Service calculation.
FAS 133-DEBT VALUATION - MTM - CURRENT LIAB Total	0	0			Not applicable to Transmission Cost of Service calculation.
FAS 133-DEFERRED G/L CAPACITY HEDGE - NON CURRENT Total					Not applicable to Transmission Cost of Service calculation.
FAS 133-DEFERRED G/L CAPACITY HEDGE CURRENT LIAB Total	-	-			Not applicable to Transmission Cost of Service calculation.
FAS 133-DEFERRED G/L POWER HEDGE - CURRENT LIAB Total					Not applicable to Transmission Cost of Service calculation.
FAS 133-DEFERRED VALUATION- MTM NON CURRENT LIAB Total	(0)	(0)			Not applicable to Transmission Cost of Service calculation.
FAS 133-FTR CURRENT LIAB Total	-	(0)			Not applicable to Transmission Cost of Service calculation.
FEDERAL EFFECT OF STATE NONOPERATING	(27,284)	(27,284)			Not applicable to Transmission Cost of Service calculation.
FEDERAL EFFECT OF STATE OPERATING	(2,585)	(2,585)			
					Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.
FEDERAL TAX INTEREST EXPENSE TOtal	(34)	(34)			Not applicable to Transmission Cost of Service calculation.
FEDERAL TAX INTEREST EXPENSE NON CURRENT Total	-	-			Not applicable to Transmission Cost of Service calculation.
FIXED ASSETS FED EFFECT OF STATE	547	547			Not applicable to Transmission Cost of Service calculation.
FUEL HANDLING COSTS Total	(157)	(157)			Not applicable to Transmission Cost of Service calculation.
GOODWILL AMORTIZATION Total	-	-			Not applicable to Transmission Cost of Service calculation.
NON CURRENT REC A4 ELEC TRAN Total	(1,610)	(1,610)			Not applicable to Transmission Cost of Service calculation.
POWERTREE CARBON CO, LLC. Total	(34)	(34)			Not applicable to Transmission Cost of Service calculation.
REACQUIRED DEBT GAIN(LOSS) Total	(1,598)	(1,598)			Not applicable to Transmission Cost of Service calculation.
REG ASSET - A4 RAC COSTS CURRENT Total	(15,246)	(15,246)			Not applicable to Transmission Cost of Service calculation.
REG ASSET - A4 RAC COSTS NONCURRENT Total	(5,725)	(5,725)			Not applicable to Transmission Cost of Service calculation.
REG ASSET - A5 REC COST VA Total					Not applicable to Transmission Cost of Service calculation.
REG ASSET - ATRR - CURRENT Total	(4,235)	(4,235)			Not applicable to Transmission Cost of Service calculation.
REG ASSET - DEBT VALUATION - MTM - CURRENT	(1,760)	(1,760)			Not applicable to Transmission Cost of Service calculation.
REG ASSET - DEFERRED G/L CAPACITY HEDGE CURRENT Total					
	(54)	(54)			Not applicable to Transmission Cost of Service calculation.
REG ASSET - DEFERRED G/L POWER HEDGE CURRENT Total		-			Not applicable to Transmission Cost of Service calculation.
REG ASSET - FTR - CURRENT Total	(441)	(441)			Not applicable to Transmission Cost of Service calculation.
REG ASSET - PLANT CURRENT	(9,504)	(9,504)			Not applicable to Transmission Cost of Service calculation.
REG ASSET CURRENT RIDER A4 NON VA OTHER Total	(2,267)	(2,267)			Not applicable to Transmission Cost of Service calculation.
REG ASSET CURRENT RIDER A5 DSM Total	(175)	(175)			Not applicable to Transmission Cost of Service calculation.
REG ASSET CURRENT RIDER A6 ALTAVISTA AFUDC DEBT Total	(11)	(11)			Not applicable to Transmission Cost of Service calculation.
REG ASSET CURRENT RIDER A6 BEAR GARDEN AFUDC DEBT Total	29	29			Not applicable to Transmission Cost of Service calculation.
REG ASSET CURRENT RIDER A6 BEAR GARDEN COST RESERV Total	(172)	(172)			Not applicable to Transmission Cost of Service calculation.
REG ASSET CURRENT RIDER A6 HOPEWELL AFUDC DEBT Total	(10)	(10)			Not applicable to Transmission Cost of Service calculation.
REG ASSET CURRENT RIDER A6 SOUTHAMPTON AFUDC DEBT Total	(8)	(8)			Not applicable to Transmission Cost of Service calculation.
REG ASSET CURRENT RIDER A6 HALIFAX AFUDC DEBT Total	(0)	(0)			
	(074)	(074)			Not applicable to Transmission Cost of Service calculation.
REG ASSET CURRENT RIDER A6 VCHEC AFUDC DEBT Total	(674)	(674)			Not applicable to Transmission Cost of Service calculation.
REG ASSET CURRENT RIDER A6 VCHEC COST RESERVE Total	(1,304)	(1,304)			Not applicable to Transmission Cost of Service calculation.
REG ASSET CURRENT RIDER A6 WARREN AFUDC DEBT Total	(86)	(86)			Not applicable to Transmission Cost of Service calculation.
REG ASSET- DEBT VALUATION - MTM - NON CURRENT Total	(36,075)	(36,075)			Not applicable to Transmission Cost of Service calculation.
REG ASSET- DEFERRED GAIN/LOSS CAPAC HEDGE NONCUR Total	(546)	(546)			Not applicable to Transmission Cost of Service calculation.
REG ASSET NONCUR RIDER A6 ALTAVISTA AFUDC DEBT Total	(8)	(8)			Not applicable to Transmission Cost of Service calculation.
REG ASSET NONCUR RIDER A6 BEAR GARDEN AFUDC DEBT Total	(641)	(641)			Not applicable to Transmission Cost of Service calculation.
REG ASSET NONCUR RIDER A6 BEAR GARDEN COST RESERVE Total	(2,458)	(2,458)			Not applicable to Transmission Cost of Service calculation.
REG ASSET NONCUR RIDER A6 BRUNSWICK AFUDC DEBT Total	(4)	(4)			Not applicable to Transmission Cost of Service calculation.
REG ASSET NONCUR RIDER A6 HALIFAX AFUDC DEBT Total	(0)	(0)			Not applicable to Transmission Cost of Service calculation.
REG ASSET NONCUR RIDER A6 HOPEWELL AFUDC DEBT Total	(4)	(4)			Not applicable to Transmission Cost of Service calculation.
REG ASSET NONCUR RIDER A6 NAIII AFUDC DEBT Total	(4,024)	(4,024)			Not applicable to Transmission Cost of Service calculation.
REG ASSET NONCOR RIDER AS INVALIDATE AS INVALIDATE AS INVALIDADE DE BET TOTAL	(283)	(283)			Not applicable to Transmission Cost of Service calculation.
REG ASSET NONCUR RIDER AS SOUTHAMPTON AS UPC DEBT Total	(11)	(11)			Not applicable to Transmission Cost of Service calculation.
REG ASSET NONCUR RIDER A6 SOUTHAMPTON AFUDC DEBT Total	(6)	(6)			Not applicable to Transmission Cost of Service calculation.
REG ASSET NONCUR RIDER A6 VCHEC AFUDC DEBT Total	(588)	(588)			Not applicable to Transmission Cost of Service calculation.
REG ASSET NONCUR RIDER A6 VCHEC COST RESERVE Total	(5,274)	(5,274)			Not applicable to Transmission Cost of Service calculation.
REG ASSET NONCUR RIDER A6 WARREN AFUDC DEBT Total	(135)	(135)			Not applicable to Transmission Cost of Service calculation.
REG ASSET NONCUR RIDER A6 WARREN COST RESERVE Total	(7)	(7)			Not applicable to Transmission Cost of Service calculation.
REG ATRR NON CURRENT Total					Not applicable to Transmission Cost of Service calculation.
REG NON CURRENT DSM A5 RIDER Total	(1,686)	(1,686)			Not applicable to Transmission Cost of Service calculation.
					Represents cost that for regulatory purposes needs to be amortized over a prescribed life. However,
REGULATORY ASSET - D & D Total	-				allowable for tax when incurred.
REGULATORY ASSET - FAS 112 Total	(1,720)			(1.720)	Represents cost that for regulatory purposes needs to be amortized over a prescribed life. However, allowable for tax when incurred.
NEGOENTON I AGGET * PAG 112 TORM	(1,720)			(1,720)	Represents cost that for regulatory purposes needs to be amortized over a prescribed life. However,
REGULATORY ASSET - NUG Total	(3,583)	(3,583)			allowable for tax when incurred.
					Represents cost that for regulatory purposes needs to be amortized over a prescribed life. However,
REGULATORY ASSET - VA SLS TAX Total	(1,995)	(1,995)			allowable for tax when incurred.
	(11,395)	(11,395)			Represents cost that for regulatory purposes needs to be amortized over a prescribed life. However,
DECLIFATORY ASSET, MAIST TAY CURRENT Total		(11,395)			allowable for tax when incurred. Represents cost that for regulatory purposes needs to be amortized over a prescribed life. However,
REGULATORY ASSET - VA SLS TAX CURRENT Total	(11,393)				
REGULATORY ASSET PJM - CURRENT Total	(11,395)				allowable for tax when incurred.
REGULATORY ASSET - VA SLS TAX CURRENT Total REGULATORY ASSET PJM - CURRENT Total RETIREMENT - EXEC SUPP RET (ESRP) - NONOP Total	(260)	(260)			allowable for tax when incurred. Not applicable to Transmission Cost of Service calculation.
REGULATORY ASSET PJM - CURRENT Total			(5,782		allowable for tax when incurred.

ADFIT - OTHER COMPREHENSIVE INCOME Total	(13,536)	(13,536)				Not applicable to Transmission Cost of Service calculation.	
DEFERRED SIT NONOP - OCI Total	(2,998)	(2,998)				Not applicable to Transmission Cost of Service calculation.	
DFIT EFFECT ON SIT NONOP - OCI Total	(5)	(5)				Not applicable to Transmission Cost of Service calculation.	
DEDESIGNATED DEBT NOT ISSUED	(621)	(621)				Not applicable to Transmission Cost of Service calculation.	
REG LIAB - DEBT VALUATION - MTM - CURRENT	(0)	(0)				Not applicable to Transmission Cost of Service calculation.	
REG LIAB CURRENT RIDER A6 BEAR GARDEN COST RESERVE	(173)	(173)				Not applicable to Transmission Cost of Service calculation.	
VA PROPERTY TAX	(23)	(23)				Not applicable to Transmission Cost of Service calculation.	
FIXED ASSETS NONCURRENT CURRENT	(468)	(468)				Not applicable to Transmission Cost of Service calculation.	
RESTRICTED STOCK AWARDS	(516)	(516)				Not applicable to Transmission Cost of Service calculation.	
ROUND	(0)	(0)				Not applicable to Transmission Cost of Service calculation.	
Subtotal - p277 (Form 1-F filer: see note 6, below)	(910,662)	(903,159)	0	(5,782)	(1,720)		
Less FASB 109 Above if not separately removed	(46,400)	(46,400)	-	-	-		
Less FASB 106 Above if not separately removed							
Total	(864,262)	(856,760)	-	(5,782)	(1,720)		

- Instructions for Account 283:

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

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

 3. ADIT items related to Plant and not in Columns C & Dar included in Column E

 4. ADIT items related to labor and not in Columns C & Dare included in Column F

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. Re: Form 1-F filer: Sum of subtotals for Accounts 282 and 283 should tie to Form No. 1-F, p.113.57.c

Attachment 1- Accumulated Deferred Income Taxes (ADIT) Worksheet

Allocatod

Virginia Electric and Power Company ATTACHMENT H-16A

Attachment 2 - Taxes Other Than Income Worksheet 2013 (000's)

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her Taxe	es	age 263 Col (i)	Allocator		located mount
Plant	Related	Gro	oss Plant Alloca	ator	
	Transmission Personal Property Tax (directly assigned to Transmission) Other Plant Related Taxes	\$ 26,838 0	100.0000% 14.7283%	\$	26,838 - - - - - -
Total	Plant Related	\$ 26,838		\$	26,838
Labo	r Related	Wage	es & Salary Allo	cator	
6	Federal FICA & Unemployment & State Unemployment	\$ 41,149			
Total	Labor Related	\$ 41,149	5.3412%	\$	2,198
Othe	r Included	Gre	oss Plant Alloca	ator	
7	Sales and Use Tax				
Total	Other Included	\$ -	14.7283%	\$	-
Total	Included	\$ 67,987		\$	29,036
	Currently Excluded				
10 11 12 13 14 15 16 17 18 19 20	Total "Other" Taxes (included on p. 263)	\$ 11,300 0 145,635 1,316 7,043 0 1,685 0 0 0 0 186,942			
	Total "Taxes Other Than Income Taxes" - acct 408.10 (p. 114.14)	\$ 254,929			
23	Difference	\$ (67,987)			

Criteria for Allocation:

- A Other taxes that are incurred through ownership of plant including transmission plant will be either directly assigned or allocated based on the Gross Plant Allocator. If the taxes are 100% recovered at retail they will not be included.
- B 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 will not be included.
- C Other taxes that are assessed based on labor will be allocated based on the Wages and Salary Allocator.
- D Other taxes except as provided for in A, B and C above, that are incurred and (1) are not fully recovered at retail or (2) are directly or indirectly related to transmission service will be allocated based on the Gross Plant Allocator; provided, however, that overheads shall be treated as in footnote B above.

VEPCO ATTACHMENT H-16A Attachment 2A - Direct Assignment of Property Taxes Per Function 2013

Directly Assigned Property Taxes	\$ 173,789
Production Property Tax	75,727
Transmission Property Tax	26,747
GSU/Interconnect Facilities	1,316
Distribution Property tax	68,294
General Property Tax	1,705
Total check	173,789

Allocation of General Property Tax to Transmission

General Property Tax	\$ 1,705
Wages & Salary Allocator	5.3412%
Trans General	91

Total Transmission Property Taxes	
Transmission	\$ 26,747
General	91
Total Transmission Property Taxes	\$ 26,838

Virginia Electric and Power Company ATTACHMENT H-16A Attachment 3 - Revenue Credit Workpaper

Attachment 3 - Revenue Credit Workpa 2013 (000's)

	<u>2013</u> (000's)				
	Account 454 - Rent from Electric Property		Transmission Related	Production/Other Related	Total
	1 Rent from Electric Property - Transmission Related (Note 3)		8,524	Relateu	8,524
	2 Total Rent Revenues	(Sum Lines 1)	8,524		8,524
4	2 Total Nettl Nevertues	(Sulli Lilles 1)	0,524	-	6,324
	Account 456 - Other Electric Revenues (Note 1)				
;	3 Schedule 1A				
2	4 Net revenues associated with Network Integration Transmission Service (NITS) and for the				
	transmission component of the NCEMPA contract rate for which the load is not included in the				
	divisor. (Note 4)		1,902		1,902
	5 Point to Point Service revenues received by Transmission Owner for which the load is not include	led in the divisor (Note 4)	-		-
	6 PJM Transitional Revenue Neutrality (Note 1)		-		-
	7 PJM Transitional Market Expansion (Note 1) 3 Professional Services (Note 3)		5,821		- 5,821
	Professional Services (Note 3) Revenues from Directly Assigned Transmission Facility Charges (Note 2)		2,681		2,681
	O Rent or Attachment Fees associated with Transmission Facilities (Note 3)		2,001		2,001
	(
1.	1 Gross Revenue Credits (Accounts 454 and 456)	(Sum Lines 2-10)	18,928	-	18,928
	2 Less line 14g	(55 5	(9,180)	_	(9,180)
13	3 Total Revenue Credits		9,748	_	9,748
			,		,
	Revenue Adjustment to Determine Revenue Credit				
14a	Revenues included in lines 1-11 which are subject to 50/50 sharing. (Lines 1 + 8 + 10)		14,344	-	14,344
14b	Costs associated with revenues in line 14a		4,015	-	4,015
14c	Net Revenues (14a - 14b)		10,329	-	10,329
14d	50% Share of Net Revenues (14c / 2)		5,165	_	5,165
14e	Cost associated with revenues in line 14b that are included in FERC accounts recovered		-,		-,
	through the formula times the allocator used to functionalize the amounts in the FERC account		-	-	-
	to the transmission service at issue				
14f	Net Revenue Credit (14d + 14e)		5,165	-	5,165
14g	Line 14f less line 14a		(9,180)	-	(9,180)

Revenue Adjustment to Determine Revenue Credit

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 169 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). VEPCO will retain 50% of net revenues consistent with *Pacific Gas and Electric Company*, 90 FERC ¶ 61,314. In order to use lines 14a - 14g, 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: Revenues from Schedule 12 are not included in the total above to the extent they are credited under Schedule 12. In addition, revenues from Schedule 7, Schedule 8 and H-A are not included in the total above to the extent PJM credits VEPCO's share of these revenues monthly to network customers under Attachment H-16.

Virginia Electric and Power Company ATTACHMENT H-16A Attachment 4 - Calculation of 100 Basis Point Increase in ROE 2013 (000's)

	Return and Taxes with Basis Point increase in ROE			·	
Α	Basis Point increase in ROE and Income Taxes			(Line 130 + 140)	371,166
В	100 Basis Point increase in ROE	(Note J from Append	dix A)	Fixed	1.00%
Return Calo	culation				
Line Ref. 62	Rate Base			(Line 44 + 61)	2,754,969
02	Nate Base			(Line 44 1 01)	2,704,000
404	Long Term Interest			447.00 dhaarah 07-	000.044
104 105	Long Term Interest Less LTD Interest on Securitization Bonds	(Note P)		p117.62c through 67c Attachment 8	332,041 0
106	Long Term Interest	(Note F)		(Line 104 - 105)	332,041
107	Preferred Dividends		enter positive	p118.29c	16,427
	Common Stock				
108	Proprietary Capital			p112.16c,d/2	8,886,959
109	Less Preferred Stock		enter negative	(Line 117)	-259,014
110 111	Less Account 219 - Accumulated Other Compre Common Stock	hensive Income	enter negative	p112.15c,d/2 (Sum Lines 108 to 110)	-21,500 8,606,445
***				(Sum Lines 100 to 110)	0,000,443
112	Capitalization Long Term Debt			p112.24c,d/2	6,789,480
113	Less Loss on Reacquired Debt		enter negative	p111.81c,d/2	-9,756
114	Plus Gain on Reacquired Debt		enter positive	p113.61c,d/2	3,671
115	Less LTD on Securitization Bonds		enter negative	Attachment 8	0
116	Total Long Term Debt	-	enter negative	(Sum Lines 112 to 115)	6,783,395
117	Preferred Stock			p112.3c,d/2	259,014
118	Common Stock			(Line 111)	8,606,445
119	Total Capitalization			(Sum Lines 116 to 118)	15,648,854
120	Debt %		Total Long Term Debt	(Line 116 / 119)	43.3%
121	Preferred %		Preferred Stock	(Line 117 / 119)	1.7%
122	Common %		Common Stock	(Line 118 / 119)	55.0%
123	Debt Cost		Total Long Term Debt	(Line 106 / 116)	0.0489
124	Preferred Cost		Preferred Stock	(Line 107 / 117)	0.0634
125	Common Cost		Common Stock	Appendix A Line 125 + 100 Basis Points	0.1240
126	Weighted Cost of Debt		Total Long Term Debt (WCLTD)	(Line 120 * 123)	0.0212
127	Weighted Cost of Preferred		Preferred Stock	(Line 121 * 124)	0.0010
128	Weighted Cost of Common		Common Stock	(Line 122 * 125)	0.0682
129	Total Return (R)			(Sum Lines 126 to 128)	0.0905
130	Investment Return = Rate Base * Rate of Return			(Line 62 * 129)	249,227
Return Calc	culation				
	Income Tou Boton				
131	Income Tax Rates FIT=Federal Income Tax Rate				0.3500
132	SIT=State Income Tax Rate or Composite				0.0623
133	p = percent of federal income tax deductible for sta	ate purposes		Per State Tax Code	0.0000
134	T	T=1 - {[(1 - SIT) *	(1 - FIT)] / (1 - SIT * FIT * p)} =		0.3905
135	T/ (1-T)				0.6407
	ITC Adjustment				
136	Amortized Investment Tax Credit		enter negative	Attachment 1	-170
137	T/(1-T) ITC Adjustment Allocated to Transmission		(Note I from Appendix A)	(Line 135) (Line 136 * (1 + 137))	0.6407 -279
138	TO Adjustment Allocated to Transmission		(моте і поті Аррепаіх А)	(LING 130 (1 + 131))	-219
139	Income Tax Component =	CIT=(T/1-T) * Inve	estment Return * (1-(WCLTD/R)) =		122,218
140				(Line 138 + 139)	121,939
140	Total Income Taxes			(Line 136 + 139)	121,939

Virginia Electric and Power Company ATTACHMENT H-16A Attachment 5 - Cost Support 2013 - Projection

								2013 - Proje	ection										
Electric / N	Ion-electric Cost Support			Previous Year						Current Y	'ear								Page 22 of 49
Line #s	Descriptions	Notes	Page #'s & Instructions	Form 1Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Form 1 Dec	Average	Non-electric Portion	Details
	Plant Allocation Factors																		
8	Electric Plant in Service	(Notes A 8 O)	p207.104g/Plant-Acc. Deprc Wkst	28,267,290	28,579,828	28.670.915	28,765,377	28.886.844	28.977.951	29,232,552	29.375.914	29,540,659	29.604.502	29.739.548	29.883.817	30,210,811	29,210,462	0	
15	Accumulated Depreciation (Total Electric Plant)	(Notes A & Q)		11.096.384	11.163.082		11,295,523	11.359.371	11.426.804	11.494.114	11.570.772	11.647.798	11.722.421	11.799.413	11.876.576	11.955.878	11.510.515	0	
12	Accumulated Intangible Amortization	(Notes A & Q)		128,048	129,866	131,684	133,502	135,320	137,138	138,956	140,774	142,592	144,410	146,228	148,046	149,864	138,956	0	Respondent is Electric Utility only.
13	Accumulated Common Amortization - Electric	(Notes A & Q)		120,040	127,000	151,054	100,002	155,525		150,750	140,774	142,572	-	140,220	-	147,004	-	Ö	respondents are unit only only.
14	Accumulated Common Plant Depreciation - Electric	(Notes A & Q)		. /				/								2		0	
	Plant In Service	,		1															
21	Transmission Plant in Service	(Notes A & Q)	p207.58.g/Trans.Input Sht	4,227,511	4,248,836	4,296,776	4,309,091	4,322,007	4,368,137	4,528,456	4,599,247	4,669,828	4,692,508	4,702,348	4,738,912	4,740,774	4,495,726	0	
15	Generator Step-Ups		Trans. Input Sht	201,396	201,396	201,396	201,396	201,396	201,396	201,396	201,396	201,396	201,396	201,396	201,396	201,396	201,396	0	
23	Generator Interconnect Facilities		Input Sht	39,454	39,454	39,454	39,454	39,454	39,454	39,454	39,454	39,454	39,454	39,454	39,454	39,454	39,454		
25	General & Intangible		p205.5.g & p207.99.g/G&I Wksht	865,154	868,669	872,183	875,698	879,213	882,727	886,242	889,757	893,271	896,786	900,301	903,815	907,330	886,242	0	
26	Common Plant (Electric Only)	(Notes A & Q)) p356				-	/		-	-	-	-		-	-		0	
	Accumulated Depreciation			1															
32	Transmission Accumulated Depreciation	(Notes A & Q)	p219.25.c/Trans.Input Sht	920,493	925,050	929,616	934,258	938,916	943,593	948,308	953,279	958,363	963,562	968,796	974,043	979,327	949,046	0	
33	Transmission Accumulated Depreciation - Generator Step-Ups		GSU Input Sht	47,492	47,868	48,246	48,627	49,011	49,398	49,789	50,182	50,578	50,978	51,381	51,787	52,196	49,810	0	
	Transmission Accumulated Depreciation - Interconnection Facilities	(1)-1 1 0 0	Input Sht	5,895	5,945	5,995	6,045	6,096	6,147	6,199	6,251	6,304	6,357	6,410	6,464	6,518	6,202		
36	Accumulated General Depreciation	(Notes A & Q)	, p219.28.b	338,138	340,723	343,309	345,894	348,480	351,065	353,651	356,236	358,822	361,407	363,992	366,578	369,163	353,651	0	
				1															
	Materials and Supplies			1															
50	Undistributed Stores Exp	(Notes A & D)	f) p227.6c & 16.c	1														n	Respondent is Electric Utility only.
30	Allocated General & Common Expenses	(NUIES H & R)) p227.0c & 10.c	1 /	1 1	1 1			1 1							-		U	Respondent is Electric dutity drily.
	Allocated deficial a Collillion Expenses																		
68	Common Plant O&M	(Note A)	p356	_	-		_				_	_	_			_		0	
	Depreciation Expense	(redic rty	p330														Electric	•	
86	Depreciation-Transmission	(Note A)	p336.7.b&c														88.566	0	
91	Depreciation-General	(Note A)															31,025	0	
92	Depreciation-Intangible	(Note A)	p336.1d&e/Attachment 5														21,816	0	Respondent is Electric Utility only.
87	Depreciation - Generator Step-Ups																4,077	0	
88	Depreciation - Interconnection Facilities																799	0	
96	Common Depreciation - Electric Only	(Note A)	p336.11.b														0	ō	
97	Common Amortization - Electric Only	(Note A)	p356 or p336.11d														0	0	
O&M Exper				Previous Year						Current \									
	Descriptions	Notes	Page #'s & Instructions	Form 1Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Form 1 Dec	Totals	Non-electric Portion	Details
63	Transmission O&M	(Note A)	p321.112.b/Trans. Input Sht		1,398	2,013	1,874	2,223	2,732	2,919	3,833	3,852	3,042	3,698	4,488	4,295	36,366	29,130	
64	Generator Step-Ups		Input Sheet	1	(2.580)	(2.580)	(2.580)			(2.580)	(2.580)		(2.580)		(2.580)	(0.000)	15	0	
65	Transmission by Others		p321.96.b		(2,580)	(2,580)	(2,580)	(2,580)	(2,580)	(2,580)	(2,580)	(2,580)	(2,580)	(2,580)	(2,580)	(2,580)	(30,956)	0	
Wages & S	Coloni																		
				Draulaus Vaar						Current	loor								
Line #S		Notes	Daniel Ha & Instructions	Previous Year		F-1				Current Y		A	6	0-1	New	Form 1 Dog	Totale	Non electric Dortion	Date lle
	Descriptions Total Wago Europea	Notes (Note A)	Page #'s & Instructions	Previous Year Form 1Dec	Jan	Feb	Mar	Apr	May	Current \	ear Jul	Aug	Sep	Oct	Nov	Form 1 Dec	Totals	Non-electric Portion	Details
4	Total Wage Expense	(Note A)	p354.28b/Trans. Wksht		Jan	Feb	Mar	Apr	May			Aug	Sep	Oct	Nov	Form 1 Dec	585,154	Non-electric Portion	Details
4 5 1	Total Wage Expense Total A&G Wages Expense	(Note A) (Note A)	p354.28b/Trans. Wksht p354.27b/Trans. Wksht		Jan	Feb	Mar	Apr	May			Aug	Sep	Oct	Nov	Form 1 Dec	585,154 90,535	Non-electric Portion	Details
4 5 1 2	Total Wage Expense Total A&G Wages Expense Transmission Wages	(Note A) (Note A)	p354.28b/Trans. Wksht p354.27b/Trans. Wksht p354.21b/Trans. Wksht		Jan	Feb	Mar	Apr	May			Aug	Sep	Oct	Nov	Form 1 Dec	585,154	Non-electric Portion 0 0 0	Details
4 5 1 2	Total Wage Expense Total A&G Wages Expense	(Note A) (Note A)	p354.28b/Trans. Wksht p354.27b/Trans. Wksht		Jan	Feb	Mar	Apr	May			Aug	Sep	Oct	Nov	Form 1 Dec	585,154 90,535 26,428	Non-electric Portion 0 0 0 0	Details
5 1 2	Total Wage Expense Total A&G Wages Expense Transmission Wages	(Note A) (Note A)	p354.28b/Trans. Wksht p354.27b/Trans. Wksht p354.21b/Trans. Wksht		Jan	Feb	Mar	Apr	May			Aug	Sep	Oct	Nov	Form 1 Dec	585,154 90,535 26,428	Non-electric Portion 0 0 0 0	Details Specific identification
4 5 1 2	Total Wage Expense Total A&G Wages Expense Transmission Wages	(Note A) (Note A)	p354.28b/Trans. Wksht p354.27b/Trans. Wksht p354.21b/Trans. Wksht		Jan	Feb	Mar	Apr	May		Jul	Aug	Sep	Oct	Nov	Form 1 Dec	585,154 90,535 26,428 9	0 0 0 0	
	Total Wage Expense Total A&C Wages Expense Transmission Wages Generator Step-Ups	(Note A) (Note A)	p354.28b/Trans. Wksht p354.27b/Trans. Wksht p354.21b/Trans. Wksht	Form 1Dec	Jan Jan Jan	Feb Feb	Mar Mar Mar	Apr Apr	May May	Jun	Jul	Aug Aug	Sep Sep	Oct Oct	Nov Nov	Form 1 Dec	585,154 90,535 26,428 9	Non-electric Portion 0 0 0 0 0 0 Non-transmission Related	
	Total Wage Expense Total AG Wages Expense Transmission Wages Generator Step-Ups ion / Non-transmission Cost Support	(Note A) (Note A) (Note A)	p354.28b/Trans. Wksht p354.27b/Trans. Wksht p354.21b/Trans. Wksht Trans. Wksht	Form 1Dec				·		Jun Current Y	Jul 'ear						585,154 90,535 26,428 9	0 0 0 0	Specific identification Details
	Total Wage Expense Total AG Wages Expense Transmission Wages Generator Step-Ups ion / Non-transmission Cost Support	(Note A) (Note A) (Note A)	p354.28b/Trans. Wksht p354.27b/Trans. Wksht p354.21b/Trans. Wksht Trans. Wksht	Form 1Dec				·		Jun Current Y	Jul 'ear						585,154 90,535 26,428 9	0 0 0 0	Specific identification Details Specific identification the second or plant records. The following pl
Line #s	Total Wage Expense Total AG Wages Expense Transmission Wages Generator Step-Ups ion / Non-transmission Cost Support Descriptions	(Note A) (Note A) (Note A) (Note A)	p354 28D/Trans. Wisht p354 27D/Trans. Wisht p354 27D/Trans. Wisht Trans. Wisht Trans. Wisht Trans. Wisht	Form 1Dec Previous Year Form 1Dec	Jan	Feb	Mar	Apr	May	Jun Current 1 Jun	Jul 'ear Jul	Auq	Sep	Oct	Nov	Form 1 Dec	585,154 90,535 26,428 9 Average	0 0 0 0 Non-transmission Related	Specific identification Details
	Total Wage Expense Total AG Wages Expense Transmission Wages Generator Step-Ups ion / Non-transmission Cost Support	(Note A) (Note A) (Note A)	p354 28D/Trans. Wisht p354 27D/Trans. Wisht p354 27D/Trans. Wisht Trans. Wisht Trans. Wisht Trans. Wisht	Form 1Dec				·		Jun Current Y	Jul 'ear						585,154 90,535 26,428 9	0 0 0 0	Specific identification Details Specific identification to seed on plant records. The following pil
Line #s	Total Wage Expense Total AG Wages Expense Transmission Wages Generator Step-Ups ion / Non-transmission Cost Support Descriptions	(Note A) (Note A) (Note A) (Note A)	p354 28D/Trans. Wisht p354 27D/Trans. Wisht p354 27D/Trans. Wisht Trans. Wisht Trans. Wisht Trans. Wisht	Form 1Dec Previous Year Form 1Dec	Jan	Feb	Mar	Apr	May	Jun Current 1 Jun	Jul 'ear Jul	Auq	Sep	Oct	Nov	Form 1 Dec	585,154 90,535 26,428 9 Average	0 0 0 0 Non-transmission Related	Specific identification Details Specific identification to seed on plant records. The following pi
Line #s	Total Wage Expense Total AG Wages Expense Transmission Wages Generator Step-Ups ion / Non-transmission Cost Support Descriptions	(Note A) (Note A) (Note A) (Note A)	p354 28D/Trans. Wisht p354 27D/Trans. Wisht p354 27D/Trans. Wisht Trans. Wisht Trans. Wisht Trans. Wisht	Form 1Dec Previous Year Form 1Dec	Jan	Feb	Mar	Apr	May	Jun Current 1 Jun	Jul 'ear Jul	Auq	Sep	Oct	Nov 12,581	Form 1 Dec	585,154 90,535 26,428 9 Average	0 0 0 0 Non-transmission Related	Specific identification Details Specific identification to seed on plant records. The following plant
Line #s	Total Wage Expense Total AG Wages Expense Transmission Wages Generator Step-Ups ion / Non-transmission Cost Support Descriptions	(Note A) (Note A) (Note A) (Note A)	p354 28D/Trans. Wisht p354 27D/Trans. Wisht p354 27D/Trans. Wisht Trans. Wisht Trans. Wisht Trans. Wisht	Form 1Dec Previous Year Form 1Dec	Jan	Feb	Mar	Apr	May	Jun Current 1 Jun	Jul 'ear Jul	Auq	Sep	Oct	Nov 12,581	Form 1 Dec 12,581	585,154 90,535 26,428 9 Average	0 0 0 0 Non-transmission Related	Specific identification Details Specific identification to seed on plant records. The following pil
Line #s	Total Wage Expense Total AG Wages Expense Transmission Wages Generator Step-Ups ion / Non-transmission Cost Support Descriptions	(Note A) (Note A) (Note A) (Note A)	p354 28D/Trans. Wisht p354 27D/Trans. Wisht p354 27D/Trans. Wisht Trans. Wisht Trans. Wisht Trans. Wisht	Form 1Dec Previous Year Form 1Dec	Jan	Feb	Mar	Apr	May	Jun Current 1 Jun	Jul 'ear Jul	Auq	Sep	Oct	Nov 12,581	Form 1 Dec 12,581	585,154 90,535 26,428 9 Average 12,581 Transmission Related	0 0 0 0 Non-transmission Related	Specific identification Details Specific identification based on plant records. The following plinvestments are included:
Line #s	Total Wage Expense Total AG Wages Expense Transmission Wages Generator Step-Ups ion / Non-transmission Cost Support Descriptions	(Note A) (Note A) (Note A) (Note A)	p354 28D/Trans. Wisht p354 27D/Trans. Wisht p354 27D/Trans. Wisht Trans. Wisht Trans. Wisht Trans. Wisht	Form 1Dec Previous Year Form 1Dec	Jan	Feb	Mar	Apr	May	Jun Current 1 Jun	Jul 'ear Jul	Auq	Sep	Oct	Nov 12,581	Form 1 Dec 12,581	585,154 90,535 26,428 9 Average 12,581 Transmission Related	0 0 0 0 Non-transmission Related	Specific identification Details Specific identification based on plant records. The following platinvestments are included:
Line #s 30	Total Mage Expense Total AG Wages Expense Transmission Wages Generator Step-Ups Lion / Non-transmission Cost Support Descriptions Plant Held for Future Use (Including Land)	(Note A) (Note A) (Note A) (Note A)	p354 28D/Trans. Wisht p354 27D/Trans. Wisht p354 27D/Trans. Wisht Trans. Wisht Trans. Wisht Trans. Wisht	Form 1Dec Previous Year Form 1Dec	Jan	Feb	Mar	Apr	May	Jun Current 1 Jun	Jul 'ear Jul	Auq	Sep	Oct	Nov 12,581	Form 1 Dec 12,581	585,154 90,535 26,428 9 Average 12,581 Transmission Related	0 0 0 0 Non-transmission Related	Specific identification Details Specific identification based on plant records. The following plant investments are included:
Line #s 30 EPRI Dues	Total Mage Expense Total AG Wases Expense Transmission Wages Generator Step-Ups ion / Non-transmission Cost Support Descriptions Plant Held for Future Use (including Land)	(Note A) (Note A) (Note A) (Note A) (Note A)	p354 280Trans. Wishl p354 27bTrans. Wishl p354 27bTrans. Wishl Trans. Wishl Trans. Wishl Page #5 & Instructions	Form 1Dec Previous Year Form 1Dec	Jan	Feb	Mar	Apr	May	Jun Current 1 Jun	Jul 'ear Jul	Auq	Sep	Oct	Nov 12,581	Form 1 Dec 12,581 Form 1 Amount 12,581	585.154 905.35 26.428 9 Average 12,581 Transmission Related 188	0 0 0 0 Non-transmission Related	Specific identification Details Specific identification based on plant records. The following pl investments are included: Enter Details
Line #s 30 EPRI Dues	Total Mage Expense Total AG Wages Expense Transmission Wages Generator Step-Ups Lion / Non-transmission Cost Support Descriptions Plant Held for Future Use (Including Land) a cost Support Descriptions	(Note A) (Note A) (Note A) (Note A)	p354 28D/Trans. Wisht p354 27D/Trans. Wisht p354 27D/Trans. Wisht Trans. Wisht Trans. Wisht Trans. Wisht	Form 1Dec Previous Year Form 1Dec	Jan	Feb	Mar	Apr	May	Jun Current 1 Jun	Jul 'ear Jul	Auq	Sep	Oct	Nov 12,581	Form 1 Dec 12,581 Form 1 Amount 12,581	585,154 90,535 26,428 9 Average 12,581 Transmission Related	0 0 0 0 Non-transmission Related	Specific identification Details Specific identification based on plant records. The following platinvestments are included:
Line #s 30 EPRI Dues	Total Mage Expense Total AG Wases Expense Transmission Wages Generator Step-Ups ion / Non-transmission Cost Support Descriptions Plant Held for Future Use (including Land)	(Note A) (Note A) (Note A) (Note A) (Note A)	p354 280Trans. Wishl p354 27bTrans. Wishl p354 27bTrans. Wishl Trans. Wishl Trans. Wishl Page #5 & Instructions	Form 1Dec Previous Year Form 1Dec	Jan	Feb	Mar	Apr	May	Jun Current 1 Jun	Jul 'ear Jul	Auq	Sep	Oct	Nov 12,581	Form 1 Dec 12,581 Form 1 Amount 12,581	585.154 905.35 26.428 9 Average 12,581 Transmission Related 188	0 0 0 0 Non-transmission Related	Specific identification Details Specific identification based on plant records. The following platinvestments are included: Enter Details

Virginia Electric and Power Company ATTACHMENT H-16A Attachment 5 - Cost Support 2013 - Projection

Regulatory Expense Related to Transmission Cost Support

					Transmission		
Line #s	Descriptions	Notes	Page #'s & Instructions	Form 1 Amount	Related	Non-transmission Related	Details
71	Allocated General & Common Expenses Less Regulatory Commission Exp Account 928 Directly Assigned A&G	(Note E)	p323.189b/Attachment 5	\$ 34.719		34,719	See FERC Form 1 pages 350-351.
77	Regulatory Commission Exp Account 928	(Note G)	p323.189b/Attachment 5			3	Transmission related – Includes three-year among frost of current case.

Safety Related Advertising Cost Support

	Notes Page #'s & Instructions	Form 1 Amount Safety Related
Directly Assigned A&G	· ·	
81 General Advertising Exp Account 930.1	(Note F) Attachment 5	2,083 -

MultiState Workpaper

Line #	#s Descriptions	Notes	Page #'s & Instructions	State 1	e1 S	tate 2	State 3	State 4 S	State 5	Details
	Income Tax Rates									
				Va	a	NC	Wva			Enter Calculation
13	32 SIT=State Income Tax Rate or Composite	(Note I)		5.62%	2% 0	.381%	0.23%			6.23%

Education and Out Reach Cost Support

Line #s Descriptions	Notes	Page #'s & Instructions
Directly Assigned A&C		
78 General Advertising	p Account 930.1 (Note K)) p323.191b

Excluded Plant Cost Support

	d Plant Cost Support					
.ine #s	Descriptions		Page #'s & Instructions		U	Description of the Facilities
	Adjustment to Remove Revenue Requirements Associated with Excluded Tr	ransmission Facilities				
				Includes only the costs of any Interconnection Facilities constructed for VEPCO's own Generating Facilities	0	General Description of the Facilities
				after March 15, 2000 in accordance with Order 2003.		
	Instructions:					None
	 Remove all investment below 69 kV or generator step up transformers includ 	ded in transmission plant in ser	rvice that			
	are not a result of the RTEP Process					
	2 If unable to determine the investment below 69kV in a substation with investr	ment of 69 kV and higher as w	ell as below 69 kV,			
		ample				
		000,000				
		500,000				
	C Identifiable investment in Distribution (provide workpapers) 4	100,000				
	D Amount to be excluded (A x (C / (B + C))) 4	144,444				
	,					Add more lines if necessary

Transmission Related Account 242 Reserves

	Beginning Year End of Year Average Transmission	
Line #s Descriptions Notes Page #'s & Instructions	Balance Balance Balance Allocation Related	Details
47 Transmission Related Account 242 Reserves (exclude current year environmental site related reserves)	Enter S Enter S Amount	
Directly Assignable to Transmission	\$ 4,580 \$ 6,331 \$ 5,456 100% 5,456	
Labor Related, General plant related or Common Plant related	S 594 \$ 1,344 \$ 969 5.341% 52	
Plant Related	\$ 3,659 \$ 3,521 \$ 3,590 14.73% 529	
Other	\$ 194,098 \$ 237,881 \$ 215,989 0.00% -	
Total Transmission Related Reserves	S - S - S - 6,036 To line 47	

Prepayments

Prepayr	epayments Page #5 & Instructions Notes Page #5 & Instructions Description of the Prepayments								
Line #s	Descriptions	Notes	Page #'s & Instructions					Description of the Prepayments	
48	Prepayments Wages & Salary Allocator Pension Liabilities, If any, in Account 242			Beginning Year End of Balance Balance Balance S 46 \$ \$ \$ \$ \$ \$	ance Balance	5.341% 16 5.341%	To Line 48		
	Prepayments Prepaid Pensions if not included in Prepayments			\$ 62,670 \$	22,356 \$ 42,5				

Virginia Electric and Power Company ATTACHMENT H-16A Attachment 5 - Cost Support 2013 - Projection

Outstanding Network Credits Cost Support Beginning Year End of Year Balance Balance Network Credits General Description of the Credits Outstanding Network Credits (Note N) From PJM Less Accumulated Depreciation Associated with Facilities with Outstanding Network Credits (Note N) From PJM Add more lines if necessary Interest on Outstanding Network Credits Cost Support
Line #s Descriptions General Description of the Credits Enter \$ Facility Credits under Section 30.9 of the PJM OATT. Descriptions

Revenue Requirement

Facility Credits under Section 30.9 of the PJM OATT. 1.455 ODEC/NCEMC Transmission Charges PJM Load Cost Support

Line #s Descriptions
Network Zonal Service Rate
169 1 CP Peak Enter 19,249.0 (Note I.) P IM Data A&G Expenses - Other Post Employment Benefits 341,960 (13,390) 27,658 356,228 Total A&G Expenses Less OPEB Current Year Plus: Stated OPEB (2008 actual) p323.197b Fixed (2008 actual) Current Year Total A&G Expenses Interest on Long-Term Debt 332,777 (736) 332,041 Interest on Long-Term Debt Less Interest on Short-Term Debt Included in Account 430 p117.62c through 67c

Total Interest on Long-Term Debt

Virginia Electric and Power Company ATTACHMENT H-16A

Attachment 6 - True-up Adjustment for Network Integration Transmission Service

The True-Up Adjustment component of the Formula Rate for each Rate Year beginning with 2010 shall be determined as follows: 1

- (i) Beginning with 2009, no later than June 15 of each year VEPCO shall recalculate an adjusted Annual Transmission Revenue Requirement for the previous calendar year based on its actual costs as reflected in its Form No. 1 and its books and records for that calendar year, consistent with FERC accounting policies.
- (ii) VEPCO shall determine the difference between the recalculated Annual Transmission Revenue Requirement as determined in paragraph (i) above, and ATRR based on projected costs for the previous calendar year (True-Up Adjustment Before Interest).
- (iii) The True-Up Adjustment shall be determined as follows:

True-Up Adjustment equals the True-Up Adjustment Before Interest multiplied by (1+i)^24 months

Where i = Sum of (the monthly rates for the 7 months ending July 31 of the current year and the monthly rates for the 12 months ending December 31 of the preceding year) divided by 19 months.

Each monthly rate used to calculate i shall be calculated pursuant to the Commission's regulations at 18 C.F.R. § 35.19a.

Summary of Formula Rate Process including True-Up Adjustment

Month Year Action

Fall	2007 TO populates the formula with Year 2008 estimated data	
Sept	2008 TO populates the formula with Year 2009 estimated data	
June	2009 TO populates the formula with Year 2008 actual data and calculates the 2008 True-Up Adjustment Before Interest	
Sept	2009 TO calculates the Interest to include in the 2008 True-Up Adjustment	
Sept	2009 TO populates the formula with Year 2010 estimated data and 2008 True-Up Adjustment	
June	2010 TO populates the formula with Year 2009 actual data and calculates the 2009 True-Up Adjustment Before Interest	
Sept	2010 TO calculates the Interest to include in the 2009 True-Up Adjustment	
Sept	2010 TO populates the formula with Year 2011 estimated data and 2009 True-Up Adjustment	
June	(Year) TO populates the formula with (Year -1) actual data and calculates the (Year-1) True-Up Adjustment Before Interes	st
Sept	(Year) TO calculates the Interest to include in the (Year-1) True-Up Adjustment	
Sept	(Year) TO populates the formula with (Year +1) estimated data and (Year-1) True-Up Adjustment	

- No True-Up Adjustment will be included in the Annual Transmission Revenue Requirement for 2008 or 2009 since the Formula Rate was not in effect for 2006 or 2007.
- To the extent possible each input to the Formula Rate used to calculate the actual Annual Transmission Revenue Requirement included in the True-Up Adjustment either will be taken directly from the FERC Form No. 1 or will be reconcilable to the FERC Form No. 1 by the application of clearly identified and supported information. If the reconciliation is provided through a worksheet included in the filed Formula Rate template, the inputs to the worksheet must meet this transparency standard, and doing so will satisfy this transparency requirement for the amounts that are output from the worksheet and input to the main body of the Formula Rate.

Calendar Year Do for Each Calendar Year beginning in 2009

A ATRR based on actual costs included for the previous calendar year but excludes the true-up adjustment.

B ATRR based on projected costs included for the previous calendar year but excludes the true-up adjustment.

425,624.34 439,348.93

C Difference (A-B)

D Future Value Factor (1+i)^24

(13,725) 1.06685

E True-up Adjustment (C*D)

(14,642)

Where:

i = interest rate as described in (iii) above.

Virginia Electric and Power Company ATTACHMENT H-16A

Attachment 6A - True-up Adjustment for Annual Revenue Requirements recovered under Schedule 12

The True-Up Adjustment component of the annual revenue requirement for each project included in Attachment 7 for each Rate Year beginning with 2010 shall be determined as follows:

- (i) Beginning with 2009, no later than June 15 of each year VEPCO shall recalculate an adjusted Annual Revenue Requirement for the previous calendar year based on its actual costs as reflected in its Form No. 1 and its books and records for that calendar year, consistent with FERC accounting policies.₂
- (ii) VEPCO shall determine the difference between the recalculated Annual Revenue Requirement and the Annual Revenue Requirement based on its projections (True-Up Adjustment Before Interest).
- (iii) The True-Up Adjustment for each project shall be determined as follows:

True-Up Adjustment equals the True-Up Adjustment Before Interest multiplied by (1+i)^24 months

Where i = Sum of (the monthly rates for the 7 months ending July 31 of the current year and the monthly rates for the 12 months ending December 31 of the proceeding year) divided by 19 months.

Each monthly rate used to calculate i shall be calculated pursuant to the Commission's regulations at 18 C.F.R. § 35.19a.

Summary of Formula Rate Process including True-Up Adjustment

Month Year Action Fall 2007 TO populates the formula with Year 2008 estimated data Sept 2008 TO populates the formula with Year 2009 estimated data June 2009 TO populates the formula with Year 2009 estimated data Sept 2009 TO calculates the Interest to include in the 2008 True-Up Adjustment Sept 2009 TO populates the formula with Year 2010 estimated data and 2008 True-Up Adjustment Sept 2010 TO populates the formula with Year 2010 estimated data and 2008 True-Up Adjustment June 2010 TO populates the formula with Year 2009 actual data and calculates the 2009 True-Up Adjustment Before Interest Sept 2010 TO calculates the Interest to include in the 2009 True-Up Adjustment Sept 2010 TO populates the formula with Year 2011 estimated data and 2009 True-Up Adjustment June (Year) TO populates the formula with (Year -1) actual data and calculates the (Year-1) True-Up Adjustment Sept (Year) TO calculates the Interest to include in the (Year-1) True-Up Adjustment Sept (Year) TO populates the formula with (Year +1) estimated data and (Year-1) True-Up Adjustment

- No True-Up Adjustment will be included in the annual revenue requirements for 2008 or 2009 since the Formula Rate was not in effect for 2006 or 2007. For all true-up calculations, the ATRR will be adjusted to exclude any true-up adjustment.
- To the extent possible, each input to the Formula Rate used to calculate the actual Annual Revenue Requirement included in the True-Up Adjustment either will be taken directly from the FERC Form No. 1 or will be reconcilable to the FERC Form No. 1 by the application of clearly identified and supported information. If the reconciliation is provided through a worksheet included in the filed Formula Rate template, the inputs to the worksheet must meet this transparency standard, and doing so will satisfy this transparency requirement for the amounts that are output from the worksheet and input to the main body of the Formula Rate.

3.3630%

Virginia Electric and Power Company ATTACHMENT H-16A

Attachment 7 - Transmission Enhancement Annual Revenue Requirement Worksheet (dollars)

Per FERC order in Docket No. ER08-92, the ROE is 11.4%, which includes a 50 basis point RTO membership adder as authorized by FERC to become effective January 1, 2008. Per FERC order in Docket No.

the ROE for each specific project identified in that order will also include either an 150 or 125 basis point transmission incentive adder as authorized by the Commission.

An Annual Revenue Requirement will not be determined in this Attachment 7 for RTEP projects that have not been identified as qualifying for an incentive and for which 100% of the cost is allocated to the Dominion zone. To the extent the cost allocation of such RTEP projects changes to be other than 100% allocated to the Dominion zone, the Annual Revenue Requirements will be determined in this Attachment 7 for such RTEP projects.

Net Plant Carrying Charge without Depreciation, Return, or Income Taxes

1 New Plant Carrying Charge

D

2 Fixed Charge Rate (FCR) if not a CIAC

3	A	154	Net Plant Carrying Charge without Depreciation	13.6642%
4	В	161	Net Plant Carrying Charge with 100 Basis Point increase in ROE without Depreciation	14.4036%
5	С		Line B less Line A	0.7394%
6 FCR	if a CIAC			

155

8 The FCR resulting from Formula is for the rate period only.
9 Therefore actual revenues collected or the lack of revenues collected in other years are not applicable.

10	Details			Project A				Project	В			
11	Schedule 12	(Yes or No)	Yes	b0217			Yes	b0222				
12	Life		51	Upgrade Mt.Storm	- Doubs 500 k\	/	51	Install 150 MVAR capacitor				
13	FCR W/O incentive	Line 3	13.6642%				13.6642%	at Loudoun				
14	Incentive Factor (Ba	sis Points /100)	0				0					
15	5 FCR W incentive L.13 +(L.14*L.5)		13.6642%				13.6642%	/ ₆				
	Investment		1,911,923				1,671,946					
17	Annual Depreciation	Exp	37,489				32,783					
18	In Service Month (1-	12)	12				9					
	,	•		•				-				
19		Invest Yr	Beginning	Depreciation	Ending	Rev Req	Beginning	Depreciation	Ending	Rev Req		
20	W / O incentive	2006				-	1,671,946	9,562	1,662,384			
21	W incentive	2006					1,671,946	9,562	1,662,384			
22	W / O incentive	2007	1,911,923	1,562	1,910,361		1,662,384	32,783	1,629,601			
23	W incentive	2007	1,911,923	1,562	1,910,361		1,662,384	32,783	1,629,601			
24	W / O incentive	2008	1,910,361	37,489	1,872,872		1,629,601	32,783	1,596,818			
25	W incentive	2008	1,910,361	37,489	1,872,872		1,629,601	32,783	1,596,818			
26	W / O incentive	2009	1,872,872	37,489	1,835,384		1,596,818	32,783	1,564,034			
27	W incentive	2009	1,872,872	37,489	1,835,384		1,596,818	32,783	1,564,034			
28	W / O incentive	2010	1,835,384	37,489	1,797,895		1,564,034	32,783	1,531,251			
29	W incentive	2010		37,489	1,797,895		1,564,034	32,783	1,531,251			
30	W / O incentive	2011	1,797,895	37,489	1,760,406		1,531,251	32,783	1,498,468			
31	W incentive	2011		37,489	1,760,406		1,531,251	32,783	1,498,468			
32	W / O incentive	2012		37,489	1,722,918		1,498,468	32,783	1,465,685			
33	W incentive	2012		37,489	1,722,918		1,498,468	32,783	1,465,685			
34	W / O incentive	2013		37,489	1,685,429	270,350	1,465,685	32,783	1,432,901	230,817		
35	W incentive	2013	1,722,918	37,489	1,685,429	270,350	1,465,685	32,783	1,432,901	230,817		

Lines continue as new rate years are added.

In the formulas used in the Columns for lines 19+ are as follows:

In Service Month' is the first month during the first year that the project is placed in service or recovery is request for the project.

*Beginning' is the investment on line 16 for the first year and is the "Ending" for the prior year after the first year.

*Depreciation' is the annual depreciation in line 17 divided by twelve times the difference of 12.5 minus line 18 in the first year and line 17 thereafter.

*Ending' is "Beginning' less "Depreciation"

*Revenue Requirement used for crediting is ("Beginning" plus "Ending") divided by two times line 13 plus "Depreciation" thereafter.

*Revenue Requirement used for charging is ("Beginning" plus "Ending") divided by two times line 13 plus "Depreciation" thereafter.

*Revenue Requirement used for charging is ("Beginning" plus "Ending") divided by two times line 15 times the quotient of 12.5 minus line 18 divided by 12 plus "Depreciation" for the first year and ("Beginning" plus "Ending") divided by two times line 15 plus "Depreciation" thereafter.

*Formula Logic to be copied on new lines added each year after line 25. Using 2009 as an example, the logic will be included in lines 26 and 27.

*Beginning with the annual revenue requirements determined in 2009 for 2010, the annual revenue requirements based on projected costs will include a True-Up Adjustment for the previous calendar year in accordance with Attachment 6 A and as calculated in Lines A through I below Projected Revenue Requirements are calculated using the logic described for lines 19 + but with projected data for the indicated year.

*Actual Revenue Requirements are calculated using the logic described for lines 19 + but with projected data for the indicated year.

Calendar Year Do for Each Calendar Year beginning in 2009 for True-Up Adjustments applicable to 2010 annual revenue requirements

Α	Projected Revenue Requirement without Incentive for Previous Calendar Year*	316,182	270,077
В	Projected Revenue Requirement with Incentive for Previous Calendar Year*	316,182	270,077
С	Actual Revenue Requirement without Incentive for Previous Calendar Year *	301,560	257,627
D	Actual Revenue Requirement with Incentive for Previous Calendar Year *	301,560	257,627
Е	True-Up Adjustment Before Interest without Incentive for Previous Calendar Year (C-A)	(14,621)	(12,449
F	True-Up Adjustment Before Interest with Incentive for Previous Calendar Year (B-D)	(14,621)	(12,449
G	Future Value Factor (1+i)^24 months from Attachment 6	1.06685	1.06685
Н	True-Up Adjustment without Incentive (E*G)	(15,599)	(13,282
- 1	True-Up Adjustment with Incentive (F*G)	(15,599)	(13,282

^{*} These amounts do not include any True-Up Adjustments.

Additional columns to be inserted after the last project as new projects are added to formula.

Projected Revenue Requirement including True-up Adjustment, if applicable						
W / O incentive	2013	254,751	217,535			
W incentive	2013	254,751	217,535			

Virginia Electric and Power Company ATTACHMENT H-16A Attachment 7 - Transmission Enhancement Annual Revenue Requirement Worksheet (dollars)

Project G-1 is labled as Project G in the 2008 and 2009 Annual Updates

Annual Upda

10	Project E				Project G-1			Project G-2				
11	Yes	B0226			Yes	B0403			Yes	B0403		
12	51	Install 500/230 kV transformer at			51	2nd Dooms 500/230 kV transformer			51	2nd Dooms 500/230 kV transformer		
13	13.6642%	Clifton and Clifton 5	500 KV 150 MV	AR	13.6642%	addition			13.6642%	addition		
14		capacitor			0				0			
15	13.6642%				13.6642%	13.6642%			13.6642%	Spare Transformer Addition		
	8,241,202				7,173,623				2,414,294	2,414,294		
17	161,592				140,659				47,339			
18	8				11				4			
19	Beginning	Depreciation	Ending	Rev Req	Beginning	Depreciation	Ending	Rev Req	Beginning	Depreciation	Ending	Rev Req
20												
21												
22	8,241,202	60,597	8,180,605		7,173,623	17,582	7,156,041					
23	8,241,202	60,597	8,180,605		7,173,623	17,582	7,156,041					
24	8,180,605	161,592	8,019,013		7,156,041	140,659	7,015,381					
25	8,180,605	161,592	8,019,013		7,156,041	140,659	7,015,381					
26	8,019,013	161,592	7,857,421		7,015,381	140,659	6,874,722		2,414,294	33,532	2,380,762	
27	8,019,013	161,592	7,857,421		7,015,381	140,659	6,874,722		2,414,294	33,532	2,380,762	
28	7,857,421	161,592	7,695,828		6,874,722	140,659	6,734,063		2,380,762	47,339	2,333,423	
29 30	7,857,421	161,592	7,695,828		6,874,722	140,659	6,734,063		2,380,762	47,339	2,333,423	
	7,695,828	161,592	7,534,236		6,734,063	140,659	6,593,403		2,333,423	47,339	2,286,084	
31	7,695,828	161,592	7,534,236		6,734,063	140,659	6,593,403		2,333,423	47,339	2,286,084	
32	7,534,236	161,592	7,372,644		6,593,403	140,659	6,452,744		2,286,084	47,339	2,238,745	
33	7,534,236	161,592	7,372,644		6,593,403	140,659	6,452,744		2,286,084	47,339	2,238,745	
34	7,372,644	161,592	7,211,052	1,157,962	6,452,744	140,659	6,312,085	1,012,763	2,238,745	47,339	2,191,406	350,010
35	7,372,644	161,592	7,211,052	1,157,962	6,452,744	140,659	6,312,085	1,012,763	2,238,745	47,339	2,191,406	350,010

Line

A B C D E F G H	1,356,549 1,356,549 1,291,858 1,291,858 (64,691) (64,691) 1,06685 (69,016) (69,016)	1,184,492 1,184,492 1,129,728 1,129,728 (54,764) (54,764) 1,06685 (58,425) (55,425)	1,593,639 1,593,639 1,519,894 1,519,894 (73,746) (73,746) (78,676)	409,148 409,148 390,166 390,166 (18,982) (18,982) 1.06685 (20,251) (20,251)
	1,088,946 1,088,946	954,338 954,338		329,760 329,760

2
3
4
5
6
7
8

10		Project	t H-1			Proj	ect H-2		Project H-3				
11	Yes	b0328.1			Yes	b0328.1			Yes	b0328.1			
12	51	Build new Meadov	vbrook-Loudon 50	0kV circuit	51	Build new Meado	wbrook-Loudon	500kV circuit	51	Build new Meadowbro	ok-Loudon 500kV circ	uit	
13	13.6642%	(30 of 50 miles)			13.6642%	(30 of 50 miles)			13.6642%	(30 of 50 miles)			
14	1.5				1.5				1.5				
15	14.7733%	line 2101 v11			14.7733%	Line 2030 & 559	v12 & v13		14.7733% Line 580 - Phase 1				
	21,850,320				45,089,768				13,669,715				
17	428,438				884,113				268,034				
18	6				12				7				
19	Beginning	Depreciation	Ending	Rev Req	Beginning	Depreciation	Ending	Rev Req	Beginning	Depreciation	Ending	Rev Req	
20													
21													
22													
23 24													
24													
25													
26	21,850,320	232,070	21,618,250		45,089,768	36,838	45,052,930						
27	21,850,320	232,070	21,618,250		45,089,768	36,838	45,052,930						
28	21,618,250	428,438	21,189,812		45,052,930	884,113	44,168,817		13,669,715	122,849	13,546,866		
29 30	21,618,250	428,438	21,189,812		45,052,930	884,113	44,168,817		13,669,715	122,849	13,546,866		
	21,189,812	428,438	20,761,374		44,168,817	884,113	43,284,704		13,546,866	268,034	13,278,833		
31	21,189,812	428,438	20,761,374		44,168,817	884,113	43,284,704		13,546,866	268,034	13,278,833		
32	20,761,374	428,438	20,332,937		43,284,704	884,113	42,400,591		13,278,833	268,034	13,010,799		
33	20,761,374	428,438	20,332,937		43,284,704	884,113	42,400,591		13,278,833	268,034	13,010,799		
34	20,332,937	428,438	19,904,499	3,177,491	42,400,591	884,113	41,516,478	6,617,394	13,010,799	268,034	12,742,765	2,027,538	
35	20,332,937	428,438	19,904,499	3,400,637	42,400,591	884,113	41,516,478	7,082,775	13,010,799	268,034	12,742,765	2,170,360	

F G H I	(172,247) 1.06685 (183,905) (183,762) 2,993,586 3,216,875	(399,075) 1.06685 (383,377) (383,080) 6,234,017 6,699,695	(93,757) 1.06685 (101,195) (100,025)
	3,714,134 3,957,762 3,541,753 3,785,515 (172,381) (172,247) 1,06685	7,733,638 8,241,518 7,374,285 7,882,443 (359,353) (359,075) 1,06685	2,353,698 2,508,475 2,258,844 2,414,718 (94,854) (93,757) 1,06685

10		Project I	H-4			Project	H-5			Project	H-6	
11	Yes	b0328.1			Yes	b0328.1			Yes	b0328.1		
12	51	Build new Meadowbroo	k-Loudon 500kV circu	uit	51	Build new Meadowbroo	k-Loudon 500kV circu	it	51	Build new Meadowbroo	k-Loudon 500kV circ	uit
13	13.6642%	(30 of 50 miles)			13.6642%	30 of 50 miles)			13.6642%	(30 of 50 miles)		
14	1.5				1.5				1.5			
15	14.7733%	Line 124			14.7733% L	ine 114			14.7733%	Clevenger DP/580		
	11,317,500				14,682,570				16,900,800			
17	221,912				287,894				331,388			
18	4				6				9			
19	Beginning	Depreciation	Ending	Rev Req	Beginning	Depreciation	Ending	Rev Req	Beginning	Depreciation	Ending	Rev Req
20												
21 22												
22												
23												
24												
25												
26												
27												
28	11,317,500	157,188	11,160,313		14,682,570	155,942	14,526,628		16,900,800	96,655	16,804,145	
29 30	11,317,500	157,188	11,160,313		14,682,570	155,942	14,526,628		16,900,800	96,655	16,804,145	
	11,160,313	221,912	10,938,401		14,526,628	287,894	14,238,734		16,804,145	331,388	16,472,757	
31	11,160,313	221,912	10,938,401		14,526,628	287,894	14,238,734		16,804,145	331,388	16,472,757	
32	10,938,401	221,912	10,716,489		14,238,734	287,894	13,950,841		16,472,757	331,388	16,141,369	
33	10,938,401	221,912	10,716,489	4 074 000	14,238,734	287,894	13,950,841	0.474.400	16,472,757	331,388	16,141,369	0 = 1 1 000
34	10,716,489	221,912	10,494,577	1,671,069	13,950,841	287,894	13,662,947	2,174,489	16,141,369	331,388	15,809,980	2,514,330
35	10,716,489	221,912	10,494,577	1,788,699	13,950,841	287,894	13,662,947	2,327,628	16,141,369	331,388	15,809,980	2,691,523

Line

2

A B C D E F G H	1,952,725 2,081,061 1,861,919 1,990,326 (90,035) (90,735) 1,06685 (96,876) (96,876)	2,540,851 2,707,904 2,422,652 2,589,796 (118,109) (118,108) 1,06685 (126,101)	2,748,899 2,929,732 2,800,961 2,994,320 52,062 64,588 1.06685 55,543 68,906
	1,574,193 1,691,899	(126,003) 2,048,388 2,201,625	2,569,872 2,760,429

10		Project	H-7			Project I	H-8			Project I	H-9	
11 12 13 14 15 17	Yes 51			uit	13.6642% 1.5	b0328.1 Build new Meadowbroo (30 of 50 miles)		uit	Yes 51 13.6642% 1.5 14.7733% 13,726,825 269,153 5	b0328.3 Upgrade Mt Storm 500		
19 20 21 22 23 24 25 26 27	Beginning	Depreciation	Ending	Rev Req	Beginning	Depreciation	Ending	Rev Req	Beginning	Depreciation	Ending	Rev Req
25 26 27 28 29 30 31 32 33 34	11,362,770 11,362,770 11,353,487 11,353,487 11,130,687 11,130,687 10,907,888	9,283 9,283 222,799 222,799 222,799 222,799	11,353,487 11,353,487 11,130,687 11,130,687 10,907,888 10,907,888 10,685,088	1,698,049	87,657,628 87,657,628 86,440,161 86,440,161 84,721,384	1,217,467 1,217,467 1,718,777 1,718,777 1,718,777 1,719,777	86,440,161 86,440,161 84,721,384 84,721,384 83,002,607	13,177,813	13,726,825 13,726,825 13,558,604 13,558,604 13,289,451	168,221 168,221 269,153 269,153 269,153	13,558,604 13,558,604 13,289,451 13,020,297 13,020,207	2,066,6

A B C D E F G H	1,983,802 2,114,378 1,891,413 2,022,060 (92,389) (92,318) 1,06685 (98,566) (98,489)	11,328,090 12,074,022 10,338,313 11,052,729 (989,777) (1,021,293) 1,06685 (1,055,946) (1,089,569)	1,415,784 1,509,027 1,434,392 1,533,524 18,609 24,496 1,06685 19,853 26,134
	1,599,483	12,121,867	2,086,509
	1,719,308	13,018,396	2,238,697

10		Project I	1 .10			Project	L1	1		Project I	-2A	
11 12 13 14 15 17 18	Yes 51 13.6642% 1.5 14.7733% 3,123,926 61,253 5	b0328.4 Upgrade Loudoun 500			Yes			s.	13.6642%	b0329 Carson-Suffolk 500 kV Suffolk 500/230 # 2 tran Suffolk - Thrasher 230k Cost associated with b	line + nsformer + V line	5.
19 20 21 22 23 24 25 26 27 28 29 30 31 32 33	3,123,926 3,123,926 3,085,643 3,085,643	38,283 38,283 61,253 61,253	3,085,643 3,085,643 3,024,389 3,024,389	Rev Req	2,434,850 2,434,850 2,432,861 2,432,861 2,385,119 2,385,119 2,337,376 2,337,376	1,989 1,989 1,989 47,742 47,742 47,742 47,742 47,742 47,742 47,742	2,432,861 2,432,861 2,432,861 2,385,119 2,337,376 2,237,376 2,289,634 2,289,634	Rev Req	38,614,627 38,614,627 38,204,504 38,204,504	410,123 410,123 757,150	38,204,504 38,204,504 37,447,355 37,447,355	Rev Req
34 35	3,024,389 3,024,389	61,253 61,253	2,963,136 2,963,136	470,326 503,531	2,289,634 2,289,634	47,742 47,742	2,241,892 2,241,892	357,340 382,470	37,447,355 37,447,355	757,150 757,150	36,690,205 36,690,205	5,822,286 6,233,433

ï	370,359	(20,686)	(966,406)
A B C D E F G	324,711 347,152 324,711 347,152 1.06685 346,418	417,617 445,042 398,212 425,652 (19,405) (19,390) 1.06685 (20,702)	4,358,709 4,645,774 3,495,145 3,739,926 (860,564) (905,849) 1,06685 (918,095)

10		Project	I-2B			Proje	ct J		Project K-1			
11	Yes	b0329			Yes	b0512			No			
12	51	Carson-Suffolk 50	0 kV line +		51	MAPP Project I	Dominion Porti	on	51	Loudoun Bank # 1 trans	former	
13	13.6642%	Suffolk 500/230 #	2 transformer +		13.6642%				13.6642%	replacement		
14	1.5	Suffolk - Thrasher	230kV line		1.5				1.5			
15	14.7733%	4.7733%		14.7733%				14.7733%				
	163,122,831 Cost associated with Regional Facilities and							13,672,006				
17	3,198,487 Necessary Lower Voltage Facilities.			-				268,079				
18	5								12			
19	Beginning	Depreciation	Ending	Rev Req	Beginning	Depreciation	Ending	Rev Req	Beginning	Depreciation	Ending	Rev Req
20												
21												
22												
23												
24												
25												
26									13,672,006	11,170	13,660,836	
27									13,672,006	11,170	13,660,836	
28									13,660,836	268,079	13,392,758	
29 30									13,660,836	268,079	13,392,758	
	163,122,831	1,999,054	161,123,777						13,392,758	268,079	13,124,679	
31	163,122,831	1,999,054	161,123,777						13,392,758	268,079	13,124,679	
32	161,123,777	3,198,487	157,925,290						13,124,679	268,079	12,856,600	
33	161,123,777	3,198,487	157,925,290						13,124,679	268,079	12,856,600	
34	157,925,290	3,198,487	154,726,803	24,559,126					12,856,600	268,079	12,588,522	2,006,509
35	157,925,290	3,198,487	154,726,803	26,293,008					12,856,600	268,079	12,588,522	2,147,621

A B C D E F G G H	13,280,745 14,155,416 16,903,000 18,071,173 3,622,256 3,915,757 1,06685 3,864,412 4,177,535	1.06685	2,329,827 2,482,831 2,236,012 2,339,095 (93,815) (92,736) 1,06885 (100,087) (98,936)
	28,423,538 30,470,544	<u>:</u>	1,906,422 2,048,685

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10		Project	K-2		Project L-1a					Project	L-1b	
11	No	-			No	No			No			
12	51	Loudoun Bank # 2 tra	insformer		51	Ox Bank # 1 trans	ormer		51 Ox Bank # 1 transformer			
13	13.6642%	replacement			13.6642%	replacement			13.6642%	replacement		
14	1.5				1.5				1.5			l.
15	14.7733%				14.7733%				14.7733%			l.
	14,628,051				10,714,404				3,072,185			
17	286,825				210,086				60,239			l.
18	5				7				12			
19	Beginning	Depreciation	Ending	Rev Req	Beginning	Depreciation	Ending	Rev Req	Beginning	Depreciation	Ending	Rev Req
20												
21												l.
22												
23												l.
24												
25												l.
26					10,714,404	96,290	10,618,114		3,072,185	2,510	3,069,675	
27					10,714,404	96,290	10,618,114		3,072,185	2,510	3,069,675	l.
28	14,628,051	179,265	14,448,786		10,618,114	210,086	10,408,028		3,069,675	60,239	3,009,436	
29	14,628,051	179,265	14,448,786		10,618,114	210,086	10,408,028		3,069,675	60,239	3,009,436	
30	14,448,786	286,825	14,161,961		10,408,028	210,086	10,197,942		3,009,436	60,239	2,949,197	l.
31	14,448,786	286,825	14,161,961		10,408,028	210,086	10,197,942		3,009,436	60,239	2,949,197	l.
32	14,161,961	286,825	13,875,137		10,197,942	210,086	9,987,855		2,949,197	60,239	2,888,958	
33	14,161,961	286,825	13,875,137		10,197,942	210,086	9,987,855		2,949,197	60,239	2,888,958	
34	13,875,137	286,825	13,588,312	2,163,149	9,987,855	210,086	9,777,769	1,560,489	2,888,958	60,239	2,828,719	450,875
35	13,875,137	286,825	13,588,312	2,315,454	9,987,855	210,086	9,777,769	1,670,104	2,888,958	60,239	2,828,719	482,584

	2,094,901 2,251,061	1,407,399 1,512,966	453,716 487,347
H I	(68,248) (64,392)	(153,090) (157,138)	2,841 4,763
G	1.06685	1.06685	1.06685
F	(60,357)	(147,291)	4,464
Ē	(63,971)	(143,497)	2,663
D	2,576,354	1,859,047	537,069
B C	2,636,712 2,410,109	2,006,338 1,739,313	532,605 502,446
A	2,474,080	1,882,811	499,783

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10	Project L-2				Project M				Project N			
11	No				No				No			
12	51	Ox Bank # 2 tran	sformer		51	Yadkin Bank # 2 tra	nsformer		51	Carson Bank # 1 t	ransformer	
13	13.6642%	replacement			13.6642%	replacement			13.6642%	replacement		
14	1.5				1.5				1.5			
15	14.7733%				14.7733%				14.7733%			
	11,501,538				16,559,471				19,004,867			
17	225,520				324,696				372,644			
18	3				6				5			
19	Beginning	Depreciation	Ending	Rev Req	Beginning	Depreciation	Ending	Rev Reg	Beginning	Depreciation	Ending	Rev Reg
20	beginning	Depreciation	Ending	Kev Keq	beginning	Depreciation	Ending	Kev Keq	beginning	Depreciation	Enaing	Kev Keq
21												
22												
23												
24												
25												
26	11,501,538	178,537	11,323,001									
27	11,501,538	178,537	11,323,001									
28	11,323,001	225,520	11,097,481		16,559,471	175,877	16,383,594		19,004,867	232,903	18,771,964	
29	11,323,001	225,520	11,097,481		16,559,471	175,877	16,383,594		19,004,867	232,903	18,771,964	
30 31	11,097,481	225,520 225,520	10,871,960		16,383,594 16.383,594	324,696 324,696	16,058,899 16,058,899		18,771,964	372,644 372.644	18,399,320 18,399,320	
32	11,097,481 10.871.960	225,520	10,871,960 10,646,440		16,383,594	324,696	15,734,203		18,771,964 18,399,320	372,644	18,399,320	
33	10,871,960	225,520	10,646,440		16,058,899	324,696	15,734,203		18,399,320	372,644	18,026,675	
34	10,646,440	225,520	10,420,920	1.664.859	15.734.203	324,696	15,409,508	2,452,459	18.026.675	372,644	17.654.031	2.810.379
35	10,646,440	225,520	10,420,920	1.781.693	15,734,203	324,696	15,409,508	2,625,173	18.026.675	372,644	17,654,031	3,008,254

Line

Note L=L-1a +L-1b+L-2

A	4,328,802	1,946,209	2,780,794	3,248,328
В	4,612,737	2,073,794	2,963,622	3,461,854
С	4,097,694	1,855,934	2,732,344	3,131,230
D	4,379,706	1,983,590	2,920,855	3,347,218
E	(231,109)	(90,274)	(48,449)	(117,098)
F	(233,031)	(90,204)	(42,767)	(114,636)
G		1.06685	1.06685	1.06685
Н	(249,400)	(96,309)	(51,688)	(124,926)
I	(253,373)	(96,235)	(45,626)	(122,300)

1,568,550	2,400,770	2,685,453
1,685,458	2,579,547	2,885,954

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10		Project	t O		Project P					Project	: Q	Project Q			
11	No				No				No						
12	51	Lexington Bank # 1 transformer			51	Dooms Bank #7	transformer		51	Valley Bank # 1 transformer					
13		replacement			13.6642%	replacement			13.6642%	replacement					
14	1.5				1.5				1.5						
15	14.7733%				14.7733%				14.7733%						
	10,177,175				18,897,652				12,056,414						
17	199,552				370,542				236,400						
18	12				8				12						
19	Beginning	Depreciation	Ending	Rev Req	Beginning	Depreciation	Ending	Rev Req	Beginning	Depreciation	Ending	Rev Req			
20 21															
22															
23															
24															
25															
26															
27															
28									12,056,414	9,850	12,046,564				
29									12.056,414	9,850	12.046.564				
30	10,177,175	8,315	10,168,860		18,897,652	138,953	18,758,699		12,046,564	236,400	11,810,164				
31	10,177,175	8,315	10,168,860		18,897,652	138,953	18,758,699		12,046,564	236,400	11,810,164				
32	10,168,860	199,552	9,969,308		18,758,699	370,542	18,388,156		11,810,164	236,400	11,573,763				
33	10,168,860	199,552	9,969,308		18,758,699	370,542	18,388,156		11,810,164	236,400	11,573,763				
34	9,969,308	199,552	9,769,755	1,548,141	18,388,156	370,542	18,017,614	2,857,813	11,573,763	236,400	11,337,363	1,801,707			
35	9,969,308	199,552	9,769,755	1,657,608	18,388,156	370,542	18,017,614	3,059,710	11,573,763	236,400	11,337,363	1,928,765			

A	-	957,735	1,981,553
В	-	1,020,829	2,111,999
С	71,229	1,186,168	2,006,875
D	76,155	1,268,168	2,145,497
E	71,229	228,432	25,322
F	76,155	247,339	33,499
G	1.06685	1.06685	1.06685
Н	75,991	243,703	27,014
I	81,246	263,874	35,738

1,624,131	3,101,517	1,828,721
1,738,854	3,323,583	1,964,503

10	0 Project R-1					Project R-2				Projec	t R-3	
11	No	s0124			No	s0124			No	s0124		
12	51	Garrisonville 230 kV	UG line		51	Garrisonville 230	kV UG line		51	Garrisonville 230	kV UG line	
13	13.6642%	Phase 1			13.6642%	Phase 2			13.6642%	Phase 2		
14	1.25				1.25				1.25			
15	14.5884%				14.5884%				14.5884%			
	91,226,710				32,204,664				13,329,874			
17	1,788,759				631,464				261,370			
18	6				6				2			
						•				•		
19	Beginning	Depreciation	Ending	Rev Req	Beginning	Depreciation	Ending	Rev Req	Beginning	Depreciation	Ending	Rev Req
20												
21												
22												
23												
22 23 24												
25												
26												
27												
28	91,226,710	968,911	90,257,799									
29 30	91,226,710	968,911	90,257,799									
	90,257,799	1,788,759	88,469,040		32,204,664	342,043	31,862,621					
31	90,257,799	1,788,759	88,469,040		32,204,664	342,043	31,862,621					
32	88,469,040	1,788,759	86,680,281		31,862,621	631,464	31,231,157		13,329,874	228,699	13,101,175	
33	88,469,040	1,788,759	86,680,281		31,862,621	631,464	31,231,157		13,329,874	228,699	13,101,175	
34	86,680,281	1,788,759	84,891,522	13,510,681	31,231,157	631,464	30,599,693	4,855,797	13,101,175	261,370	12,839,805	2,033,678
35	86,680,281	1,788,759	84,891,522	14,303,589	31,231,157	631,464	30,599,693	5,141,544	13,101,175	261,370	12,839,805	2,153,563

A	16,093,855	770,261	1.06685
B	16,975,620	812,555	
C	15,046,059	2,962,216	
D	15,911,110	3,132,832	
E	(1,047,796)	2,191,955	
F	(1,064,510)	2,320,277	
F	1.06685	1,06685	
G	(1,117,844)	2,338,492	
H	(1,135,675)	2,475,394	
	12,392,837	7,194,289	2,033,678
	13,167,914	7,616,938	2,153,563

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10		Projec	t S-1			Project	S-2			Projec	t T-1	
11	No	s0133			No	s0133			Yes	b0768		
12	51	Pleasant View H	amilton 230kV		51	Pleasant View Han	nilton 230kV		51	Glen Carlyn Line	251 GIB subst	ation project
13	13.6642%	transmission line			13.6642%	transmission line			13.6642%	·		
14	1.25				1.25				1.25	Loop Line 251 Id	lylwood Arling	gton
15	14.5884%				14.5884%				14.5884%	into GIS sub		
	84,662,785				1,298,462				205,578			
17	1,660,055				25,460				4,031			
18	10				2				6			
19	Beginning	Depreciation	Ending	Rev Req	Beginning	Depreciation	Ending	Rev Req	Beginning	Depreciation	Ending	Rev Req
20												
21												
22												
23												
24												
25												
26												
27												
28	84,662,785	345,845	84,316,940						205,578	2,183	203,395	
29 30	84,662,785 84,316,940	345,845 1,660,055	84,316,940 82,656,886		1,298,462	22,278	1,276,184		205,578 203,395	2,183 4,031	203,395 199,364	
31	84.316.940	1,660,055	82,656,886		1,298,462	22,278	1,276,184		203,395	4,031	199,364	
32	82,656,886	1,660,055	80,996,886		1,298,462	22,278 25,460	1,276,184		199.364	4,031	199,364	
33	82,656,886	1,660,055	80,996,831		1,276,184	25,460	1,250,724		199,364	4,031	195,333	
34	80.996.831	1,660,055	79.336.776	12.614.174	1,276,164	25,460	1,230,724	194,622	195,333	4,031	191,302	30.446
35	80.996.831	1,660,055	79,336,776	13,355,146	1,250,724	25,460	1,225,264	206.064	195,333	4,031	191,302	32,233
55	00,330,031	1,000,000	13,000,110	15,555,140	1,230,724	25,460	1,220,204	200,004	190,000	4,031	131,302	32,233

A	14,987,319	the state of the s	-
В	15,809,228		_
С	14,022,095	189,465	33,921
D	14,828,911	200,374	35,871
E	(965,224)	189,465	33,921
F	(980,318)	200,374	35,871
G	1.06685	1.06685	1.06685
Н	(1,029,751)	202,132	36,188
I	(1,045,854)	213,769	38,269
	11,584,423	396,753	66,635
	12,309,291	419,834	70,502

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10		Project	t T-2		Project U-1				Project U-2			
11	Yes	b0768			Yes	b0453.1			Yes	b0453.2		
12	51	Glen Carlyn Line 2	251 GIB substati	on project	51	Convert Remingto	n - Sowego		51	Add Sowego - 0	Gainesville 230	kV
13	13.6642%				13.6642%	115kV to 230kV			13.6642%			
14	1.25	Loop Line 251 Idy	lwood Arlingto	n	1.25				1.25			
15	14.5884%	into GIS sub	-		14.5884%				14.5884%			
	23,483,061				1,472,605				12,356,743			
17	460,452				28,875				242,289			
18	6				9				5			
		•				•				•		
19	Beginning	Depreciation	Ending	Rev Req	Beginning	Depreciation	Ending	Rev Req	Beginning	Depreciation	Ending	Rev Req
20				-				-				-
21												
22												
23												
24												
25												
26												
27												
28					1,472,605	8,422	1,464,183					
29 30					1,472,605	8,422	1,464,183					
30	23,483,061	249,412	23,233,649		1,464,183	28,875	1,435,309					
31	23,483,061	249,412	23,233,649		1,464,183	28,875	1,435,309					
32	23,233,649	460,452	22,773,197		1,435,309	28,875	1,406,434		12,356,743	151,431	12,205,312	
33	23,233,649	460,452	22,773,197		1,435,309	28,875	1,406,434		12,356,743	151,431	12,205,312	
34	22,773,197	460,452	22,312,745	3,540,760	1,406,434	28,875	1,377,559	219,079	12,205,312	242,289	11,963,023	1,893,489
35	22,773,197	460,452	22,312,745	3,749,121	1,406,434	28,875	1,377,559	231,945	12,205,312	242,289	11,963,023	2,005,181

A B C D E F F G H	1,971,246 2,079,434 2,126,471 2,248,950 155,225 169,516 1.06685 165,603 180,849	244,054 258,094 244,054 258,094 1.06685 260,370 275,348	244,054 258,094 244,054 258,094 1.06685 260,370 275,348
	3,706,362	479,449	2,153,859
	3,929,970	507,293	2,280,529

10	3				U				Ü			
19	Beginning	Depreciation	Ending	Rev Req	Beginning	Depreciation	Ending	Rev Req	Beginning	Depreciation	Ending	Rev Req
20												
21												
22												
23												
24												
25												
26	6.407.258	99,459	6.307.799						3.196.608	23.504	3,173,104	
27	6,407,258	99,459	6,307,799						3,196,608	23,504	3,173,104	
28	6.307.799	125,633	6,182,166						3,173,104	62,679	3,110,425	
29	6,307,799	125,633	6,182,166						3,173,104	62,679	3,110,425	
30	6,182,166	125,633	6,056,534		5,246,724	55,725	5,190,999		3,110,425	62,679	3,047,746	
31	6,182,166	125,633	6,056,534		5,246,724	55,725	5,190,999		3,110,425	62,679	3,047,746	
32	6,056,534	125,633	5,930,901		5,190,999	102,877	5,088,122		3,047,746	62,679	2,985,068	
33	6,056,534	125,633	5,930,901		5,190,999	102,877	5,088,122		3,047,746	62,679	2,985,068	
34	5,930,901	125,633	5,805,269	927,457	5,088,122	102,877	4,985,245	791,097	2,985,068	62,679	2,922,389	466,281
35	5,930,901	125,633	5,805,269	981,695	5,088,122	102,877	4,985,245	837,651	2,985,068	62,679	2,922,389	493,582

A	1,084,191	482,192	544,998
В	1,143,420	508,657	574,801
С	1,033,901	475,307	519,694
D	1,093,163	502,683	549,513
E	(50,290)	(6,885)	(25,304)
F	(50,257)	(5,973)	(25,288)
G	1.06685	1.06685	1.06685
Н	(53,652)	(7,346)	(26,996)
I	(53,617)	(6,373)	(26,979)

873,805 928,078	783,752 831,278	439,285 466,603
928,078	831,278	466,603

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10		Project	t AA - 1			Project AB	-2			Projec	t AC	
11	Yes	b0231			Yes	b0456			Yes	b0227		
12	51	Install 500 kV b	reakers and		51	Re-Conductor 9.4 miles	of Edinburg - N	Mt. Jackson	51	Install 500/230 kV	transformer at E	Bristers;
13	13.6642%	500 kV bus wo	rk at Suffolk		13.6642%	115 kV			13.6642%	build new 230 kV	Bristers- Gaines	ville circuit,
14	0				0				0	upgrade two Loud	oun - Brambleto	n circuits
15	13.6642%				13.6642%				13.6642%			
	21,756,777				4,839,985				21,403,678			
17	426,603				94,902				419,680			
18	11				11				6			
L												
19	Beginning	Depreciation	Ending	Rev Req	Beginning	Depreciation	Ending	Rev Req	Beginning	Depreciation	Ending	Rev Req
20												
21												
22												
23												
24												
25												
26	21,756,777	53,325	21,703,452		4,839,985	11,863	4,828,122		21,403,678	227,327	21,176,351	
27	21,756,777	53,325	21,703,452		4,839,985	11,863	4,828,122		21,403,678	227,327	21,176,351	
28	21,703,452	426,603	21,276,848		4,828,122	94,902	4,733,221		21,176,351	419,680	20,756,671	
29	21,703,452	426,603	21,276,848		4,828,122	94,902	4,733,221		21,176,351	419,680	20,756,671	
30	21,276,848	426,603	20,850,245		4,733,221	94,902	4,638,319		20,756,671	419,680	20,336,991	
31	21,276,848	426,603	20,850,245		4,733,221	94,902	4,638,319		20,756,671	419,680	20,336,991	
32	20,850,245	426,603	20,423,641		4,638,319	94,902	4,543,417		20,336,991	419,680	19,917,311	
33	20,850,245	426,603	20,423,641		4,638,319	94,902	4,543,417		20,336,991	419,680	19,917,311	
34	20,423,641	426,603	19,997,038	3,188,176	4,543,417	94,902	4,448,516	709,238	19,917,311	419,680	19,497,632	3,112,540
35	20,423,641	426,603	19,997,038	3,188,176	4,543,417	94,902	4,448,516	709,238	19,917,311	419,680	19,497,632	3,112,540

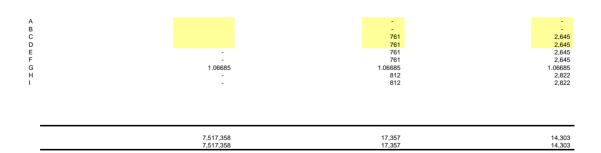
	3,001,221	(424,760)	2,932,395
F	(175,240)	(1,062,938)	(188,857)
G	1,06685	1,06685	1,06685
H	(186,955)	(1,133,998)	(180,146)
I	(186,955)	(1,133,998)	(180,146)
A	3,728,213	1,853,328	3,638,213
B	3,728,213	1,853,328	3,638,213
C	3,552,974	790,390	3,469,356
D	3,552,974	790,390	3,469,356
E	(175,240)	(1,062,938)	(168,857)

10		Project A	.G			2009 Add	d-1			2009 Ad	d-6		
11	Yes	b0455			Yes	B0453.3			Yes	B0837			
12	51	Add 2nd Endless Ca	everns 230/115	kV	51	Add Sowego 230/11	5/ kV transform	ner	51	At Mt. Storm, replace the existing MOD on			
13	13.6642%	transformer			13.6642%				13.6642%	the 500 kV side of the transformer with a			
14	0				1.25				0 circuit breaker				
15	13.6642%				14.5884%				13.6642%				
	3,554,673				3,355,513				779,172				
17	69,699				65,794				15,278				
18	5				9				6				
L													
19	Beginning	Depreciation	Ending	Rev Req	Beginning	Depreciation	Ending	Rev Req	Beginning	Depreciation	Ending	Rev Req	
20													
21													
22													
23													
24													
25													
26	3,554,673	43,562	3,511,111		3,355,513	19,190	3,336,323		779,172	8,276	770,896		
27	3,554,673	43,562	3,511,111		3,355,513	19,190	3,336,323		779,172	8,276	770,896		
28	3,511,111	69,699	3,441,411		3,336,323	65,794	3,270,529		770,896	15,278	755,619		
29 30	3,511,111 3,441,411	69,699 69,699	3,441,411 3,371,712		3,336,323 3,270,529	65,794 65,794	3,270,529 3,204,734		770,896 755,619	15,278 15,278	755,619 740,341		
31	3,441,411	69,699	3,371,712		3,270,529	65,794	3,204,734		755,619	15,278	740,341		
32	3,441,411	69,699	3,371,712		3,270,529	65,794	3,204,734		755,619	15,278	740,341		
33	3,371,712	69,699	3,302,012		3,204,734	65,794	3,138,940		740,341	15,278	725,063		
34	3,302,012	69,699	3,232,313	516,130	3,204,734	65,794	3,136,940	490,209	740,341	15,278	725,063	113,308	
35	3,302,012	69,699	3,232,313	516,130	3,138,940	65,794	3,073,145	518.918	725,063	15,278	709,785	113,308	
33	3,302,012	05,055	3,232,313	310,130	3,130,340	03,734	3,073,143	310,310	123,003	13,276	105,105	113,300	

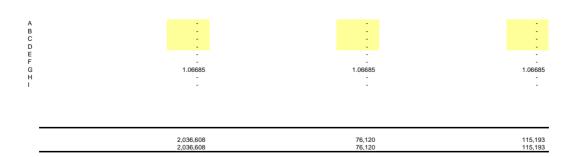
I	(29,867)	(66,793)	(6,558)
Ĥ	(29,867)	(64,819)	(6,558)
G	1.06685	1.06685	1.06685
F	(27,996)	(62,608)	(6,147)
Ē	(27,996)	(60,757)	(6,147)
D	575,321	577,696	126,297
Ċ	575,321	546,342	126,297
В	603,316	640,304	132,444
A	603,316	607,099	132,444

10		Projec	t AJ			Project	AK-1			Proje	ect AK-2	
11	Yes	B0327			Yes	B1507			Yes	B1507		
12	51	Build 2nd Harris	onburg - Valley	y 230 kV	51	Rebuild Mt. Stor	m-Doubs 500 k	/	51	Rebuild Mt. Stor	m-Doubs 500 kV	'
13	13.6642%				13.6642%				13.6642%			
14	0				0				0			
15	13.6642%				13.6642%				13.6642%			
	6,211,387				23,947,642				21,791,010			
17	121,792				469,562				427,275			
18	7				12				5			
19	Beginning	Depreciation	Ending	Rev Req	Beginning	Depreciation	Ending	Rev Req	Beginning	Depreciation	Ending	Rev Req
20												
21												
22												
23 24												
25												
26												
27												
28	6.211.387	55,821	6,155,566									
29	6.211.387	55,821	6.155.566									
30	6,155,566	121,792	6,033,774		23,947,642	19,565	23,928,077					
31	6,155,566	121,792	6,033,774		23,947,642	19,565	23,928,077					
32	6,033,774	121,792	5,911,982		23,928,077	469,562	23,458,515		21,791,010	267,047	21,523,963	
33	6,033,774	121,792	5,911,982		23,928,077	469,562	23,458,515		21,791,010	267,047	21,523,963	
34	5,911,982	121,792	5,790,190	921,294	23,458,515	469,562	22,988,954	3,642,890	21,523,963	427,275	21,096,689	3,339,151
35	5,911,982	121,792	5,790,190	921,294	23,458,515	469,562	22,988,954	3,642,890	21,523,963	427,275	21,096,689	3,339,151

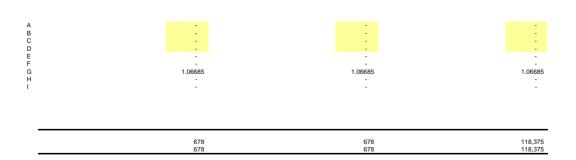
10		Proj	ect AK-3			Projec	t AL		Project AM				
11	Yes	B1507			Yes	B0457			Yes B0784				
12	51	Rebuild Mt. Sto	rm-Doubs 500 kV	,	51	Replace both wave traps on Dooms -			51	Replace Wave traps on North Anna to			
13	13.6642%				13.6642%	Lexington 500 kV			13.6642% Ladysmith 500 kV				
14	0				0				0				
15	13.6642%				13.6642%				13.6642%				
	89,235,213				108,763				75,695				
17	1,749,710				2,133				1,484				
18	6				12				10				
		•				•				•			
19	Beginning	Depreciation	Ending	Rev Req	Beginning	Depreciation	Ending	Rev Req	Beginning	Depreciation	Ending	Rev Req	
20				-				-					
21													
22													
23													
24													
25													
26													
27													
28													
29 30													
					108,763	89	108,674		75,695	309	75,386		
31					108,763	89	108,674		75,695	309	75,386		
32 33					108,674	2,133	106,542		75,386	1,484	73,902		
					108,674	2,133	106,542		75,386	1,484	73,902		
34	89,235,213	947,760	88,287,453	7,517,358	106,542	2,133	104,409	16,545	73,902	1,484	72,417	11,481	
35	89,235,213	947,760	88,287,453	7,517,358	106,542	2,133	104,409	16,545	73,902	1,484	72,417	11,481	



10		Projec	t AO			Project	AP-1		Project AP-2			
11	Yes	B1224			Yes	B1508.3			Yes	B1508.3		
12	51	Install 2nd Clov	er 500/230		51	Upgrade a 115 l	kV shunt		51	Upgrade a 115 k	V shunt	
13	13.6642%	kV transformer	and a 150		13.6642%	capacitor at Mer	rck		13.6642%	capacitor at Edir	burg	
14	0	MVAr capacitor			0				0		-	
15	13.6642%				13.6642%				13.6642%			
	15,008,981				494,588				755,038			
17	294,294				9,698				14,805			
18	2				8				2			
		_				•						
19	Beginning	Depreciation	Ending	Rev Req	Beginning	Depreciation	Ending	Rev Req	Beginning	Depreciation	Ending	Rev Req
20				-				-				-
21												
22												
23												
24												
25												
26												
27												
28												
29 30												
31												
32					494,588	3,637	490,951		755,038	12,954	742,084	
33					494,588	3,637	490,951		755,038	12,954	742,084	
34	15,008,981	257,507	14,751,474	2,036,608	490,951	9,698	481,254	76,120	742,084	14,805	727,279	115,193
35	15,008,981	257,507	14,751,474	2,036,608	490,951	9,698	481,254	76,120	742,084	14,805	727,279	115,193

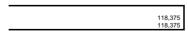


10		Project	t AQ			Projec	t AR			Project	t AS	
11	Yes	B1647			Yes	B1648			Yes	B1649		
12	51	Upgrade the nar	ne plate		51	Upgrade the na	me plate rating		51	Replace Morrisv	ille 500 kV	
13	13.6642%	rating at Morrisv	ille 500 kV		13.6642%	at Morrisville 50	0 kV		13.6642%	breaker 'H1T580)' with	
14	0	breaker 'H1T573	3' with		0	breaker 'H2T54	5' with		0	50kA breaker		
15	13.6642%	50kA breaker			13.6642%	50kA breaker			13.6642%			
	5,000				5,000				872,376			
17	98				98				17,105			
18	2				2				2			
ļ												
19	Beginning	Depreciation	Ending	Rev Req	Beginning	Depreciation	Ending	Rev Req	Beginning	Depreciation	Ending	Rev Req
20												
21												
22												
23												
24												
25												
26 27												
28												
29 30												
31												
32												
33												
34	5,000	86	4,914	678	5,000	86	4,914	678	872,376	14,967	857,409	118,375
35	5,000	86	4,914	678	5,000	86	4,914	678	872,376	14,967	857,409	118,375



10		Project	ΔT				
11	Yes	B1650			If Yes for Schedule	If No for Schedule	12 include in
12	51	Replace Morrisvill	le 500 kV		12 Include in this	this Sum.	
13	13.6642%	breaker 'H2T569'			Total.		
14	0	50kA breaker					
15	13.6642%						
	872,376					Annual Revenue	Annual Revenue
17	17,105					Requirement	Requirement
18	2					including Incentive	excluding
		•				if Applicable	Incentive
19	Beginning	Depreciation	Ending	Rev Req	Total	Sum	Sum
20							
21							
22							
23							
24							
25							
26							
27							
28							
29 30							
31							
32							
33							
34	872,376	14,967	857,409	118,375	103,268,762		52,525,331
35	872,376	14,967	857,409	118,375	108,438,753	55,836,872	32,323,331





Virginia Electric and Power Company ATTACHMENT H-16A

Attachment 8 - Securitization Workpaper (000's)

Line #	#	Long Term Interest	
	105	Less LTD Interest on Securitization Bonds	(
		Capitalization	
	115	Less LTD on Securitization Ronds	

Virginia Electric and Power Company ATTACHMENT H-16A

Attachment 9 - Depreciation Rates¹

Plant Type	Applied Depreciation <u>Rate</u>
Transmission Plant Land	
Land Rights	1.36%
Structures and Improvements	1.41%
Station and Equipment	2.02%
Towers and Fixtures	2.36%
Poles and Fixtures	1.89%
Overhead conductors and Devices	1.90%
Underground Conduit	1.74%
Underground Conductors and Devices	2.50%
Roads and Trails	1.17%
General Plant	
Land Rights	1.70%
Structures and Improvements - Major	1.82%
Structures and Improvements - Other	2.26%
Communication Equipment	3.20%
Communication Equipment - Clearing	6.22%
Communication Equipment - Massed	6.22%
Communication Equipment - 25 Years	3.72%
Office Furniture and Equipment - EDP Hardware	27.38%
Office Furniture and Equipment - EDP Fixed Location	12.21%
Office Furniture and Equipment	1.64%
Laboratory Equipment	4.23%
Miscellaneous Equipment	2.53%
Stores Equipment	5.08%
Power Operated Equipment Tools, Shop and Garage Equipment	8.16% 4.76%
Electric Vehicle Recharge Equipment	13.23%
Lieutio venicie Necharge Equipment	13.23%

¹Depreciation rates may be changed only pursuant to a Section 205 or Section 206 proceeding.

ATTACHMENT A

PART 2 – TRANSMISSION FORMULA BASED ON 2011 ACTUAL DATA

	nia Electric and Power Company CHMENT H-16A		FERC Form 1 Page # or		
Form	ula Rate Appendix A	Notes	Instruction (Note H)		2011
	ed cells are input cells				(000's)
	Vages & Salary Allocation Factor				
1	Transmission Wages Expense		p354.21b/ Attachment 5	\$	24,588
2	Less Generator Step-ups		Attachment 5		9
3 4	Net Transmission Wage Expenses		(Line 1 - 2)		24,579 616,605
5	Total Wages Expense Less A&G Wages Expense		p354.28b/Attachment 5 p354.27b/Attachment 5		136,235
6	Total		(Line 4 - 5)	\$	480,370
7 W	/ages & Salary Allocator	(Note B)	(Line 3 / 6)		5.1167%
Р	lant Allocation Factors				
8	Electric Plant in Service	(Notes A& Q)	p207.104.g/Attachment 5	\$	24,357,943
9	Common Plant In Service - Electric		(Line 26)		
10	Total Plant In Service		(Sum Lines 8 & 9)		24,357,943
11	Accumulated Depreciation (Total Electric Plant)	(Notes A & Q)	(Line 15 - 14 - 13 -12)		9,787,546
12	Accumulated Intangible Amortization	(Notes A & Q)	p200.21c/Attachment 5		134,613
13	Accumulated Common Amortization - Electric	(Notes A & Q)	p356/Attachment 5		,
14	Accumulated Common Plant Depreciation - Electric	(Notes A & Q)	p356/Attachment 5		
15	Total Accumulated Depreciation		p219.29c/Attachment 5		9,922,160
16	Net Plant		(Line 10 - 15)		14,435,783
17	Transmission Gross Plant		(Line 31 - 30)		3,280,141
18 G	ross Plant Allocator	(Note B)	(Line 17 / 10)		13.4664%
19	Transmission Net Plant		(Line 44 - 30)	\$	2,464,524
20 N	et Plant Allocator	(Note B)	(Line 19 / 16)		17.0723%
21 22	lant In Service Transmission Plant In Service Less: Generator Step-ups	(Notes A & Q) (Notes A & Q)	p207.58.g/Attachment 5 Attachment 5	\$	3,454,658 192,042
23	Less: Interconnect Facilities Installed After March 15, 2000	(Notes A & Q)	Attachment 5		25,018
24	Total Transmission Plant In Service		(Lines 21 - 22 - 23)		3,237,599
25 26	General & Intangible Common Plant (Electric Only)	(Notes A & Q)	p205.5.g + p207.99.g/Attachment 5 p356/Attachment 5		831,443
27	Total General & Common		(Line 25 + 26)		831,443
28	Wage & Salary Allocation Factor		(Line 7)		5.11679
29	General & Common Plant Allocated to Transmission		(Line 27 * 28)	\$	42,543
30	Plant Held for Future Use (Including Land)	(Notes C & Q)	p214.47.d/Attachment 5	\$	3,517
31 T	OTAL Plant In Service		(Line 24 + 29 + 30)	\$	3,283,659
А	ccumulated Depreciation				
32	Transmission Accumulated Depreciation	(Notes A & Q)	p219.25.c/Attachment 5	\$	839,225
33	Less Accumulated Depreciation for Generator Step-ups	(Notes A & Q)	Attachment 5		41,23
34	Less Accumulated Depreciation for Interconnect Facilities Installed After March 15, 2000	(Notes A & Q)	Attachment 5		5,06
35	Total Accumulated Depreciation for Transmission	A1	(Line 32 - 33 - 34)		792,92
36	Accumulated General Depreciation	(Notes A & Q)	p219.28.b/Attachment 5		308,95
37	Accumulated Intangible Amortization	(Notes A & Q)	(Line 12)		134,61
38	Accumulated Common Amortization - Electric		(Line 13)		
39 40	Common Plant Accumulated Depreciation (Electric Only) Total Accumulated Depreciation		(Line 14) (Sum Lines 36 to 39)		443,56
40 41	Wage & Salary Allocation Factor		(Sum Lines 36 to 39) (Line 7)		5.11679
42	General & Common Allocated to Transmission		(Line 7) (Line 40 * 41)		22,69
	OTAL Accumulated Depreciation		(Line 35 + 42)	\$	815,617
43 I	OTAL Accumulated Depreciation		(Lille 33 + 42)	Þ	815,617
44 T	OTAL Net Property, Plant & Equipment		(Line 31 - 43)	\$	2,468,042

	inia Electric and Power Company ACHMENT H-16A		FERC Form 1 Page # or		
For	mula Rate Appendix A	Notes	Instruction (Note H)		2011
Adjus	tment To Rate Base				
	Annual India I Button I I I I I I I I I I I I I I I I I I I				
45	Accumulated Deferred Income Taxes ADIT net of FASB 106 and 109		Attachment 1	\$	(385,996)
46	Accumulated Deferred Income Taxes Allocated To Transmission		(Line 45)	\$	(385,996)
40	Accumulated Deferred income Taxes Allocated To Transmission		(Line 43)	Φ	(363,990)
	Transmission O&M Reserves				
47	Total Balance Transmission Related Account 242 Reserves	Enter Negative	Attachment 5	\$	(5,989)
	Book words				
48	Prepayments Prepayments	(Notes A & R)	Attachment 5	\$	2,178
49	Total Prepayments Allocated to Transmission	(Notes A & R)	(Line 48)	\$	2,178
.0	Total Topay Institut to Transmission		(26 .6)	•	2,
	Materials and Supplies				
50	Undistributed Stores Exp	(Notes A & R)	p227.6c & 16.c	\$	-
51	Wage & Salary Allocation Factor	(11010571 & 11)	(Line 7)	Ψ	5.1167%
52	Total Transmission Allocated Materials and Supplies		(Line 50 * 51)		0
53	Transmission Materials & Supplies		p227.8c/2		10,718
54	Total Materials & Supplies Allocated to Transmission		(Line 52 + 53)	\$	10,718
	Cash Working Capital				
55	Transmission Operation & Maintenance Expense		(Line 85)	\$	80,843
56	1/8th Rule		x 1/8		12.5%
57	Total Cash Working Capital Allocated to Transmission		(Line 55 * 56)	\$	10,105
	Network Credits				
58	Outstanding Network Credits	(Note N)	Attachment 5 / From PJM		0
59	Less Accumulated Depreciation Associated with Facilities with Outstanding Network Credits	(Note N)	Attachment 5 / From PJM		0
60	Net Outstanding Credits		(Line 58 - 59)		0
61	TOTAL Adjustment to Rate Base		(Line 46 + 47 + 49 + 54 + 57 - 60)	\$	(368,984)
62	Rate Base		(Line 44 + 61)	\$	2,099,058
_					
O&M					
	Transmission O&M				
63	Transmission O&M		p321.112.b/Attachment 5	\$	44,694
64	Less GSU Maintenance		Attachment 5		15
65 66	Less Account 565 - Transmission by Others Plus Schedule 12 Charges billed to Transmission Owner and booked to Account 565	(Note O)	p321.96.b/Attachment 5 PJM Data		(15,266)
67	Transmission O&M	(Note O)	(Lines 63 - 64 + 65 + 66)	\$	59,945
01	Talishission oum		(Lines 03 - 04 + 05 + 00)	4	33,343
00	Allocated General & Common Expenses	(A) A)	.050		
68 69	Common Plant O&M Total A&G	(Note A)	p356 Attachment 5		421,093
70	Less Property Insurance Account 924		p323.185b		9,885
71	Less Regulatory Commission Exp Account 928	(Note E)	p323.189b/Attachment 5		28,466
72	Less General Advertising Exp Account 930.1	(NOTO L)	p323.911b/Attachment 5		4,521
73	Less EPRI Dues	(Note D)	p352-353/Attachment 5		2,761
74	General & Common Expenses		(Lines 68 + 69) - Sum (70 to 73)	\$	375,460
75	Wage & Salary Allocation Factor		(Line 7)		5.1167%
76	General & Common Expenses Allocated to Transmission		(Line 74 * 75)	\$	19,211
	Directly Assigned A&G				
77	Regulatory Commission Exp Account 928	(Note G)	p323.189b/Attachment 5	\$	-
78 79	General Advertising Exp Account 930.1 Subtotal - Transmission Related	(Note K)	p323.191b (Line 77 + 78)		0
					U
80	Property Insurance Account 924		p323.185b		
81	General Advertising Exp Account 930.1				9,885
00		(Note F)	Attachment 5		0
82	Total	(Note F)	(Line 80 + 81)		9,885
82 83 84		(Note F)		\$	0
83	Total Net Plant Allocation Factor	(Note F)	(Line 80 + 81) (Line 20)	\$	9,885 17.0723%

	inia Electric and Power Company ACHMENT H-16A			FERC Form 1 Page # or	
For	mula Rate Appendix A		Notes	Instruction (Note H)	2011
Depre	ciation & Amortization Expense				
86 87 88 89	Depreciation Expense Transmission Depreciation Expense Less: GSU Depreciation Less Interconnect Facilities Depreciation Extraordinary Property Loss		(Notes A and S)	p336.7b&c/Attachment 5 Attachment 5 Attachment 5 Attachment 5	\$ 69,477 3,893 510 0
90 91 92 93 94	Total Transmission Depreciation General Depreciation Intangible Amortization Total Wage & Salary Allocation Factor		(Note A) (Note A)	(Line 86 - 87 - 88 + 89) p336.10&c&d/Attachment 5 p336.1d&e/Attachment 5 (Line 91 + 92) (Line 7)	65,074 26,018 20,310 46,328 5.1167%
95 96 97 98 99 100	General and Intangible Depreciation Allocated to Common Depreciation - Electric Only Common Amortization - Electric Only Total Wage & Salary Allocation Factor Common Depreciation - Electric Only Allocated		(Note A) (Note A)	(Line 93 * 94) p336.11.b p356 or p336.11d (Line 96 + 97) (Line 7) (Line 98 * 99)	2,370 0 0 0 5.1167% 0
101	Total Transmission Depreciation & Amortization			(Line 90 + 95 + 100)	\$ 67,445
Taxes	Other than Income				
	Taxes Other than Income			Attachment 2	\$ 20,250
103	Total Taxes Other than Income			(Line 102)	\$ 20,250
104 105 106	In / Capitalization Calculations Long Term Interest Long Term Interest Less LTD Interest on Securitization Bonds Long Term Interest		(Note T) (Note P)	p117.62c through 67c/Attachment 5 Attachment 8 (Line 104 - 105)	\$ 332,041 0 332,041
107	Preferred Dividends		(Note T), enter positive	p118.29c	\$ 16,427
108 109 110 111	Common Stock Proprietary Capital Less Preferred Stock Less Account 219 - Accumulated Other Compret Common Stock	nensive Income	(Note T), enter negative (Note T), enter negative	p112.16c,d/2 (Line 117) p112.15c,d/2 (Sum Lines 108 to 110)	\$ 8,886,959 (259,014) (21,500) 8,606,445
112 113 114 115 116 117	Capitalization Long Term Debt Less Loss on Reacquired Debt Plus Gain on Reacquired Debt Less LTD on Securitization Bonds Total Long Term Debt Preferred Stock Common Stock	(Note P)	(Note T), enter negative (Note T), enter positive (Note T), enter negative (Note T), enter positive	p112.24c,d/2 p111.81c,d/2 p113.61c,d/2 Attachment 8 (Sum Lines 112 to 115) p112.3c,d/2 (Line 111)	\$ 6,789,480 (9,756) 3,671 0 6,783,395 259,014 8,606,445
119	Total Capitalization Debt %	Total Long Term Debt		(Sum Lines 116 to 118)	\$ 15,648,854
121 122	Preferred % Common %	Preferred Stock Common Stock		(Line 116 / 119) (Line 117 / 119) (Line 118 / 119)	1.7% 55.0%
123 124 125	Debt Cost Preferred Cost Common Cost	Total Long Term Debt Preferred Stock Common Stock	(Note J)	(Line 106 / 116) (Line 107 / 117) Fixed	0.0489 0.0634 0.1140
126 127 128 129	Weighted Cost of Debt Weighted Cost of Preferred Weighted Cost of Common Total Return (R)	Total Long Term Debt (WCLTD) Preferred Stock Common Stock		(Line 120 * 123) (Line 121 * 124) (Line 122 * 125) (Sum Lines 126 to 128)	0.0212 0.0010 0.0627 0.0850
130	Investment Return = Rate Base * Rate of Return			(Line 62 * 129)	178,346
130	investment Return = Rate Base " Rate of Return			(Line 02 129)	178,346

	inia Electric and Power Company ACHMENT H-16A		FERC Form 1 Page # or	<u> </u>	
For	mula Rate Appendix A	Notes	Instruction (Note H)		2011
Comp	osite Income Taxes				
131 132 133 134 135	Income Tax Rates FIT=Federal Income Tax Rate SIT=State Income Tax Rate or Composite p T T/(1-T)	$(Note\ I)$ (percent of federal income tax deductible for state purposes) $T=1-\{[(1-SIT)*(1-FIT)]/(1-SIT*FIT*p)\}=$	Attachment 5 Attachment 5 Per State Tax Code		35.00% 6.23% 0.00% 39.05% 64.07%
136 137 138	ITC Adjustment Amortized Investment Tax Credit T/(1-T) ITC Adjustment Allocated to Transmission	(Note I) enter negative	Attachment 1 (Line 135) (Line 136 * (1 + 137))	\$	(170) 64.07% (279)
	Income Tax Component =	CIT=(T/1-T) * Investment Return * (1-(WCLTD/R)) =	[Line 135 * 130 * (1-(126 / 129))]		85,724
140	Total Income Taxes		(Line 138 + 139)		85,445
REVE	NUE REQUIREMENT				
141 142 143	Summary Net Property, Plant & Equipment Adjustment to Rate Base Rate Base		(Line 44) (Line 61) (Line 62)	\$	2,468,042 (368,984) 2,099,058
144 145 146 147 148 149	O&M Depreciation & Amortization Taxes Other than Income Investment Return Income Taxes		(Line 85) (Line 101) (Line 103) (Line 130) (Line 140)		80,843 67,445 20,250 178,346 85,445
150	Revenue Requirement		(Sum Lines 144 to 149)	\$	432,330
151 152 153 154 155	Net Plant Carrying Charge Revenue Requirement Net Transmission Plant Net Plant Carrying Charge Net Plant Carrying Charge without Depreciation Net Plant Carrying Charge without Depreciation, Return o	r Income Taxes	(Line 150) (Line 24 - 35) (Line 151 / 152) (Line 151 - 86) / 152 (Line 151 - 86 - 130 - 140) / 152	\$	432,330 2,444,678 17.6845% 14.8426% 4.0521%
156 157 158 159 160 161	Net Plant Carrying Charge Calculation with 100 Basis Point Gross Revenue Requirement Less Return and Taxes Increased Return and Taxes Net Revenue Requirement with 100 Basis Point increase Net Transmission Plant Net Plant Carrying Charge with 100 Basis Point increase in Net Plant Carrying Charge with 100 Basis Point increase in	in ROE In ROE	(Line 150 - 147 - 148) Attachment 4 (Line 156 + 157) (Line 152) (Line 158 / 159) (Line 158 - 86) / 159	\$	168,538 282,732 451,270 2,444,678 18.4593% 15.6173%
162 163 164 165 166 167	Revenue Requirement True-up Adjustment Plus any increased ROE calculated on Attachment 7 othe Facility Credits under Section 30.9 of the PJM OATT. Revenue Credits Interest on Network Credits	r than PJM Schedule 12 projects.	(Line 150) Attachment 6 Attachment 7 Attachment 5 Attachment 3 PJM data	\$	432,330 - 3,086 - (9,791)
167 168	Annual Transmission Revenue Requirement (ATRR)		PJM data (Line 162 + 163 +164 + 165 + 166 + 167)	\$	425,624
169 170	Rate for Network Integration Transmission Service 1 CP Peak Rate (\$/MW-Year)	(Note L)	PJM Data (Line 168 / 169)	· 	19,140.0 22,237.43
171	Rate for Network Integration Transmission Se	rvice (\$/MW/Year)	(Line 170)	2	2,237.43

Virginia Electric and Power Company ATTACHMENT H-16A

Formula Rate -- Appendix A

FERC Form 1 Page # or

Instruction (Note H)

2011

Notes

- A Electric portion only VEPCO does not have Common Plant.
- B Excludes amounts for Generator Step-ups and Interconnection Facilities, when appropriate.
- C Includes Transmission portion only.
- D Excludes all EPRI Annual Membership Dues.
- E Includes all regulatory commission expenses.
- F Includes all safety related advertising included in Account 930.1.
- G Includes all regulatory commission expenses directly related to transmission service, RTO filings, or transmission siting itemized in Form 1 at 351.h.
- H The Form 1 reference indicates only the end-of-year balance used to derive the amount beside the reference. Each plant balance with a Form 1 reference will include the Form 1 balance in an average of the 13 month balances for the year. Each non-plant balance included in rate base with a Form 1 reference will include Form 1 balances in the calculation of the average of the beginning and end of year balances for the year. See notes Q and R below.

Notes

- 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 Per FERC order in Docket No. ER08-92, the ROE is 11.4%, which includes a 50 basis point RTO membership adder as authorized by FERC to become effective January 1, 2008. Per FERC order in Docket No. ______, the ROE for each specific project identified in that order will also include either an 150 or 125 basis point transmission incentive adder as
- authorized by the Commission.

 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.
- M Amount of transmission plant excluded from rates per Attachment 5.
- N Outstanding Network Credits is the balance of Network Facilities Upgrades Credits due Transmission Customers who have made lump-sum payments (net of accumulated depreciation) toward the construction of Network Transmission Facilities consistent with Paragraph 657 of Order 2003-A. Interest on the Network Credits as booked each year is added to the revenue requirement on Line 167.
- O 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. If they are booked to Acct 565, they are included on Line 66.
- P Securitization bonds may be included in the capital structure.
- Q Calculated using 13 month average balance. Only beginning and end of year balances are from Form 1.
- R Calculated using average of beginning and end of year balances. Beginning and end of year balances are from Form 1.
- S The depreciation rates are included in Attachment 9.
- T For the initial formula rate calculation, the projected capital structure shall reflect the capital structure from the 2006 FERC Form No. 1 data. For all other formula rate calculations, the projected capital structure and actual capital structure shall reflect the capital structure from the most recent FERC Form No. 1 data available.

Virginia Electric and Power Company ATTACHMENT H-16A Attachment 1 - Accumulated Deferred Income Taxes (ADIT) Worksheet - December 31, 2011

	Only Transmission Related	Plant Related	Labor Related	Total ADIT
ADIT- 282	(481,173)	(86,051)	(61,054)	
ADIT-283	0	(6,091)	(9,774)	
ADIT-190	83	142,246	8,977	
Subtotal	(481,090)	50,104	(61,851)	
Wages & Salary Allocator			5.1167%	
Gross Plant Allocator		13.4664%		
End of Year ADIT	(481,090)	6,747	(3,165)	(477,508)
End of Previous Year ADIT (from Sheet 1A-ADIT (3))	(301,292)	9,287	(2,479)	(294,484)
Average Beginning and End of Year ADIT	(391,191)	8,017	(2,822)	(385,996)

(477,508) (294,484) (385,996) End of Year ADIT End of Previous Year ADIT Average Beginning and End of Year ADIT In filling out this attachment, a full and complete description of each item and justification for the allocation to Columns B-E and each separate ADIT item will be listed. Desimilar items with amounts exceeding \$100,000 will be listed separately.

End of Year Balances :	_	_	_	_	_	_
A ADIT-190	B Total	C Production Or Other Related	D Only Transmission Related	E Plant Related	F Labor Related	G Justification
	_		Related	Related	Related	
ADFIT - OTHER COMPREHENSIVE INCOME BAD DEBTS	(11,585) 9,708	(11,585) 9,708				Not applicable to Transmission Cost of Service calculation. For tax purposes bad debts are deductible when they are deemed to be uncollectible / worthless.
CAPITAL LEASE	(72)	(72)				Not applicable to Transmission Cost of Service calculation.
CAPITALIZED BROKERS FEES	-					Not applicable to Transmission Cost of Service calculation.
CAPITALIZED INTEREST - NONOP CWIP CAPITALIZED INTEREST NONOP IN SERVICE	-	-				Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.
CAPITALIZED INTEREST OPERATING CWIP	106,815	106,815				Represents tax capitalized interest on projects in CWIP - increase in taxable income.
CAPITALIZED INTEREST OPERATING IN SERVICE	140,330			140,330		Represents tax "In Service" capitalized Interest placed in service net of tax amortization.
CIAC DC - NONOP IN SERVICE CIAC NC - NONOP CWIP	1,784	1,784				Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.
CIAC NC - NONOP IN SERVICE	2,335	2,335				Not applicable to Transmission Cost of Service calculation.
CIAC VA - NONOP CWIP	567	567				Not applicable to Transmission Cost of Service calculation.
CIAC VA - NONOP IN SERVICE CONTINGENT CLAIMS CURRENT	91,333 2,695	91,333 2,695				Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.
CONTINGENT CLAIMS NONCURRENT	1,105	1,105				Not applicable to Transmission Cost of Service calculation.
CUSTOMER ACCOUNTS-RESERVE & REFUND CUSTOMER ACCOUNTS INTEREST-RESERVE & REFUND	2,095	2,095				Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.
	(0)	(0)				Book expensed as billed over 15 yr assessment period; tax deduct in year of assessment because all events
DECOMMISSIONING & DECONTAMINATION DEDESIGNATED DEBT NOT ISSUED	(670)	(670)				test met as liability is based on prior facility use. Not applicable to Transmission Cost of Service calculation.
DEFERRED GAIN/LOSS NONOPERATING	(53)	(53)				Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.
DEFERRED GAIN/LOSS OPERATING	(369)			(369)		Represents the ADIT on Book Gain/Loss as accrued.
DEFERRED GAIN/LOSS-FUTURE USE	(736) 1,917	(736) 1,917				Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.
DEFERRED GAIN/LOSS-FUTURE USE NONOP DEFERRED N.C. SIT NONOP - OCI	1,917	1,917				Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.
DEFERRED SIT NONOP - OCI	(2,259)	(2,259)				Not applicable to Transmission Cost of Service calculation.
DFIT 190 OPERATING NONCURRENT ASSET	-	-				Not applicable to Transmission Cost of Service calculation.
DFIT 282 NONOPERATING PLANT NONCURR LIAB DFIT 282 OPERATING PLANT NONCURR LIAB	2,062 101,223	2,062 101,223				Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.
DFIT 283 NONOPERATING CURRENT LIAB	8	8				Not applicable to Transmission Cost of Service calculation.
DFIT 283 NONOPERATING NONCURRENT LIAB	8,259	8,259				Not applicable to Transmission Cost of Service calculation.
DFIT 283 OPERATING CURRENT LIABILITY DFIT 283 OPERATING NONCURRENT CURRENT LIAB	12,838	12,838				Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.
DFIT 283 OPERATING NONCURRENT CORRENT LIAB DFIT 283 OPERATING NONCURRENT LIAB	39,000	39,000				Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.
DFIT 283 OPERATING OTHER NONCURRENT LIABILITY	-					Not applicable to Transmission Cost of Service calculation.
DFIT EFFECT ON SIT NONOP - OCI	717	717				Not applicable to Transmission Cost of Service calculation.
DIRECTOR CHARITABLE DONATION DOE SETTLEMENT - ASSET BASIS REDUCTION	105 1,328	105 1,328				Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.
DOE SETTLEMENT - INVENTORY BASIS REDUCTION	5,856	5,856				Not applicable to Transmission Cost of Service calculation.
DSIT 190 NONOP CURRENT ASSET D.C.	1	1				Not applicable to Transmission Cost of Service calculation.
DSIT 190 NONOP CURRENT ASSET N.C. DSIT 190 NONOP CURRENT ASSET VA	120 1,766	120 1,766				Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.
DSIT 190 NONOP CURRENT ASSET W.V.	71	71				Not applicable to Transmission Cost of Service calculation.
DSIT 190 NONOP NONCURRENT ASSET D.C.	27 4.441	27				Not applicable to Transmission Cost of Service calculation.
DSIT 190 NONOP NONCURRENT ASSET N.C. DSIT 190 NONOP NONCURRENT ASSET VA	4,441 65,605	4,441 65,605				Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.
DSIT 190 NONOP NONCURRENT ASSET W.V.	2,012	2,012				Not applicable to Transmission Cost of Service calculation.
DSIT 190 NONOP PLANT NONCURR ASSET D.C.	6	6				Not applicable to Transmission Cost of Service calculation.
DSIT 190 NONOP PLANT NONCURR ASSET N.C. DSIT 190 NONOP PLANT NONCURR ASSET VA	1,056 15,606	1,056 15,606				Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.
DSIT 190 NONOP PLANT NONCURR ASSET W.V.	479	479				Not applicable to Transmission Cost of Service calculation.
DSIT 190 OPERATING CURRENT ASSET D.C.	7	7				Not applicable to Transmission Cost of Service calculation.
DSIT 190 OPERATING CURRENT ASSET N.C. DSIT 190 OPERATING CURRENT ASSET VA	1,196 17,667	1,196 17,667				Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.
DSIT 190 OPERATING CURRENT ASSET W.V.	709	709				Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.
DSIT 190 OPERATING NONCURR ASSEST D.C.	2	2				Not applicable to Transmission Cost of Service calculation.
DSIT 190 OPERATING NONCURR ASSEST N.C. DSIT 190 OPERATING NONCURR ASSEST VA	384 5,666	384 5,666				Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.
DSIT 190 OPERATING NONCURR ASSEST VA	1,610	1,610				Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.
DSIT 190 OPERATING NONCURR ASSEST W.V.	67	67				Not applicable to Transmission Cost of Service calculation.
DSIT 190 OPERATING NONCURR ASSEST W.V. NOL	106	106				Not applicable to Transmission Cost of Service calculation.
DSIT 190 OPERATING PLANT NONCURR ASSET D.C. DSIT 190 OPERATING PLANT NONCURR ASSET N.C.	6,874	6,874				Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.
DSIT 190 OPERATING PLANT NONCURR ASSET VA	101,462	101,462				Not applicable to Transmission Cost of Service calculation.
DSIT 190 OPERATING PLANT NONCURR ASSET W.V.	3,112	3,112				Not applicable to Transmission Cost of Service calculation.
DSIT 283 OP OTHER NONCURR LIAB N.C. DSIT 283 OP OTHER NONCURR LIAB VA	-	-				Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.
DSIT 283 OP OTHER NONCURR LIAB W.V.	-					Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.
DSM	-					Not applicable to Transmission Cost of Service calculation.
EARNEST MONEY	-	-				Not applicable to Transmission Cost of Service calculation.
EMISSIONS ALLOWANCES	5,344	5,344				Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.
FAS 109 ITC DFIT DEFICIENCY (190)						Not applicable to Transmission Cost of Service calculation.
FAS 109 ITC DFIT DEFICIENCY (190) FAS 109 ITC DSIT DEFICIENCY D.C. (190)	0	0				
FAS 109 ITC DSIT DEFICIENCY D.C. (190) FAS 109 ITC DSIT DEFICIENCY N.C. (190)	0 62	0 62				Not applicable to Transmission Cost of Service calculation.
FAS 109 ITC DSIT DEFICIENCY D.C. (190) FAS 109 ITC DSIT DEFICIENCY N.C. (190) FAS 109 ITC DSIT DEFICIENCY VA (190)	0 62 915	0 62 915				Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.
FAS 109 ITC DSIT DEFICIENCY D.C. (190) FAS 109 ITC DSIT DEFICIENCY N.C. (190)	0 62	0 62				Not applicable to Transmission Cost of Service calculation.
FAS 109 ITC DSIT DEFICIENCY D.C. (190) FAS 109 ITC DSIT DEFICIENCY V.C. (190) FAS 109 ITC DSIT DEFICIENCY V.A (190) FAS 109 ITC DSIT DEFICIENCY W.V. (190) FAS 109 ITC DSIT GROSSUP D.C. FAS 109 ITC DSIT GROSSUP N.C.	0 62 915 28 0	0 62 915 28 0 40				Not apolicable to Transmission Cost of Service calculation.
FAS 109 ITC DSIT DEFICIENCY D.C. (190) FAS 109 ITC DSIT DEFICIENCY N.C. (190) FAS 109 ITC DSIT DEFICIENCY VA (190) FAS 109 ITC DSIT DEFICIENCY VA (190) FAS 109 ITC DSIT GROSSUP D.C. FAS 109 ITC DSIT GROSSUP N.C. FAS 109 ITC DSIT GROSSUP VA	0 62 915 28 0 40	0 62 915 28 0 40 585				Not applicable to Transmission Cost of Service calculation.
FAS 109 ITC DSIT DEFICIENCY D.C. (190) FAS 109 ITC DSIT DEFICIENCY V.C. (190) FAS 109 ITC DSIT DEFICIENCY V.A (190) FAS 109 ITC DSIT DEFICIENCY W.V. (190) FAS 109 ITC DSIT GROSSUP D.C. FAS 109 ITC DSIT GROSSUP N.C. FAS 109 ITC DSIT GROSSUP V.A FAS 109 ITC DSIT GROSSUP V.A FAS 109 ITC DSIT GROSSUP W.V.	0 62 915 28 0 40 585	0 62 915 28 0 40 585				Not applicable to Transmission Cost of Service calculation.
FAS 109 ITC DSIT DEFICIENCY D.C. (190) FAS 109 ITC DSIT DEFICIENCY N.C. (190) FAS 109 ITC DSIT DEFICIENCY VA (190) FAS 109 ITC DSIT DEFICIENCY VA (190) FAS 109 ITC DSIT GROSSUP D.C. FAS 109 ITC DSIT GROSSUP D.C. FAS 109 ITC DSIT GROSSUP VA FAS 109 ITC DSIT GROSSUP VA FAS 109 ITC DSIT GROSSUP VA FAS 109 ITC DSIT GROSSUP W.V. FAS 109 ITC GROSSUP W.V. FAS 109 ITC GROSSUP W.V. FAS 109 ITC GROSSUP (180) FAS 109 ITC GROSSUP (180)	0 62 915 28 0 40 585 18 3,419	0 62 915 28 0 40 585 18 3,419				Not apolicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation. Not apolicable to Transmission Cost of Service calculation. Not apolicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.
FAS 109 ITC DSIT DEFICIENCY D.C. (190) FAS 109 ITC DSIT DEFICIENCY V.C. (190) FAS 109 ITC DSIT DEFICIENCY V.V. (190) FAS 109 ITC DSIT DEFICIENCY W.V. (190) FAS 109 ITC DSIT GROSSUP V.C. FAS 109 ITC DSIT GROSSUP V.C. FAS 109 ITC DSIT GROSSUP V.C. FAS 109 ITC DSIT GROSSUP V.A FAS 109 ITC DSIT GROSSUP V.V. FAS 109 ITC DSIT GROSSUP V.V. FAS 109 ITC GROSSUP (190)	0 62 915 28 0 40 585	0 62 915 28 0 40 585				Not apolicable to Transmission Cost of Service calculation.

Attachment 1 - Accumulated Deferred Income Taxes (ADIT) Worksheet - December 31, 2011								
FAS 133 - DEBT VALUATION - MTM HEDGE NON CURRENT AS	15,797	15,797				Not applicable to Transmission Cost of Service calculation.		
FAS133 - DEFERRED GAIN/LOSS CAPAC HEDGE NON CURRE	639	639				Not applicable to Transmission Cost of Service calculation.		
FAS 133 REG FTR CURRENT FAS 133 - FTR HEDGE CURRENT ASSET		-				Not applicable to Transmission Cost of Service calculation.		
FAS 133 - FTR HEDGE CURRENT ASSET FAS 133 POWER HEDGE CURRENT ASSET	8,104 1,190	8,104 1,190				Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.		
FAS 133 FOWER REDGE CORRENT ASSET	1,190	1,190				Not applicable to Transmission Cost of Service calculation.		
FAS 143 ASSET OBLIGATION	15,562	15,480	83			Represents ARO accruals not deductible for tax.		
FAS143 DECOMMISSIONING	309,801	309,801				Represents ARO accruals not deductible for tax.		
FEDERAL TAX INTEREST EXPENSE NON CURRENT	-	-				Not applicable to Transmission Cost of Service calculation.		
FIXED ASSETS	1,164	1,164				Not applicable to Transmission Cost of Service calculation.		
FIXED ASSETS NON CURRENT CURRENT	389	389				Not applicable to Transmission Cost of Service calculation.		
FLEET LEASE CREDIT - CURRENT	23			23		Books amortize the fleet lease extension credit over the new lease; tax takes the deduction when incurred.		
FLEET LEASE CREDIT - NONCURRENT	3			3		Books amortizes the fleet lease extension credit over the new lease; tax takes the deduction when incurred.		
FUEL DEF CURRENT LIAB	(0)	(0)		3		Not applicable to Transmission Cost of Service calculation.		
FUEL DEF NON CUR LIAB	1,961	1,961				Not applicable to Transmission Cost of Service calculation.		
FUEL DEF OTHER NON CUR LIAB	-	-				Not applicable to Transmission Cost of Service calculation.		
GAIN SALE/LEASEBACK - SYSTEM OFFICE	-					Not applicable to Transmission Cost of Service calculation.		
GROSS REC-UNBILLED REV-NC	98	98				Books include income when meter is read; taxed when service is provided.		
HEADWATER BENEFITS	829	829				Not applicable to Transmission Cost of Service calculation.		
NIT OTOD MODTH ANNA	4.050	1050						
INT STOR NORTH ANNA	4,252	4,252				Books recognizes the expense as incurred. For tax the deduction is recognized when the casks are filled.		
INT STOR SURRY	(905)	(905)				Books recognizes the expense as incurred. For tax the deduction is recognized when the casks are filled.		
LONG TERM DISABILITY RESERVE	7,494	(303)			7.494	Book estimate accrued and expensed; tax deduction when paid.		
METERS	1,882	1,882			7,101	Books pre-capitalize when purchased; tax purposes when installed.		
NOL	71,478	71,478				Not applicable to Transmission Cost of Service calculation.		
NUCLEAR FUEL - PERMANENT DISPOSAL	(294)	(294)				Books estimate expense, tax deduction taken when paid.		
OBSOLETE INVENTORY	(=34)	,201)				Not applicable to Transmission Cost of Service calculation.		
OPEB	13,455				13,455	Represents the difference between the book accrual expense and the actual funded amount.		
PERFORMANCE ACHIEVEMENT PLAN	-					Not applicable to Transmission Cost of Service calculation.		
POWER PURCHASE BUYOUT	499	499				Represents the difference between the book accrual expense and the actual funded amount.		
PREMIUM, DEBT, DISCOUNT AND EXPENSE	2,259			2,259		Books record the yield to maturity method; taxes amortize staight line.		
P'SHIP INCOME - NC ENTERPRISE	49	49				Not applicable to Transmission Cost of Service calculation.		
P'SHIP INCOME - VIRGINIA CAPITAL	206	206				Not applicable to Transmission Cost of Service calculation.		
QUALIFIED SETTLEMENT FUND	-	·				Not applicable to Transmission Cost of Service calculation.		
REACTOR DECOMMISSIONING LIABILITY		(4.057)				Represents the difference between the accrual and payments.		
REG FUEL HEDGE REG FUEL HEDGE NONOP	(4,657) 4,669	(4,657) 4,669				Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.		
REG HEDGES CAPACITY	4,009	4,009				Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.		
REG HEDGES CAPACITY NC						Not applicable to Transmission Cost of Service calculation.		
REG HEDGES CAPACITY NO						Not applicable to Transmission Cost of Service calculation.		
REG LIAB - DEBT VALUATION - MTM - CURRENT	(0)	(0)				Not applicable to Transmission Cost of Service calculation.		
REG LIAB - DEFERRED DISQUALIFIED DEBT NOT ISSUED	0	0				Not applicable to Transmission Cost of Service calculation.		
REG LIAB - DEFERRED G/L CAPACITY HEDGE - CURRENT	-					Not applicable to Transmission Cost of Service calculation.		
REG LIAB - DEFERRED G/L CAPACITY HEDGE NON CUR	-					Not applicable to Transmission Cost of Service calculation.		
REG LIAB - DEFERRED G/L POWER HEDGE - CURRENT						Not applicable to Transmission Cost of Service calculation.		
REG LIAB - DEFERRED VALUATION - MTM - NON CURRENT	0	0				Not applicable to Transmission Cost of Service calculation.		
REG LIAB - FTR CURRENT	-					Not applicable to Transmission Cost of Service calculation.		
REG LIAB - CURRENT RIDER A6 BEAR GARDEN AFUDC DEBT	3	3				Not applicable to Transmission Cost of Service calculation.		
REG LIAB CURRENT RIDER A6 BEAR GARDEN COST RESERVE	(173)	(173)				Not applicable to Transmission Cost of Service calculation.		
REG LIAB OTHER NON CURR DOE SETTLEMENT	12,618	40.040				Not applicable to Transmission Cost of Service calculation.		
REG LIAB PLANT CONTRA VASLSTX REG LIAB VA OTHER CURRENT	9,939	12,618 9,939				Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.		
REG LIABILITY DECOMMISSIONING	139,824	139,824				Not applicable to Transmission Cost of Service calculation.		
REG LIABILITY HEDGES DEBT	100,024	100,024				Not applicable to Transmission Cost of Service calculation.		
REG RATE REFUND - CURRENT	52,379	52,379				Not applicable to Transmission Cost of Service calculation.		
REG RATE REFUND - NONCURRENT	-	-				Not applicable to Transmission Cost of Service calculation.		
REG RATE REFUND INTEREST - CURRENT						Not applicable to Transmission Cost of Service calculation.		
REGULATORY ASSET - D & D	-					Not applicable to Transmission Cost of Service calculation.		
REGULATORY ASSET - VA SLS TAX	-					Not applicable to Transmission Cost of Service calculation.		
RENEWABLE ENERGY RESOURCE CREDIT	4	4				Not applicable to Transmission Cost of Service calculation.		
RESTRICTED STOCK AWARD	363	363				Not applicable to Transmission Cost of Service calculation.		
RETIREMENT - (FASB 87)	(8,230)	(0.0)			(8,230)	Book estimate accrued and expensed; tax deduction when paid.		
RETIREMENT - EXEC SUPP RET (ESRP) - NONOP RETIREMENT - SUPPLEMENTAL RETIREMENT	(39)	(39) 138				Not applicable to Transmission Cost of Service calculation.		
INCHINEMENT * OUFFLEWENTAL KETIKEMENT	138	138				Not applicable to Transmission Cost of Service calculation. Book amount accrued and expensed; tax deduction when paid. These amounts will be paid in the next 12		
SEPARATION/ERT	1,483				1,483	months.		
						Book amount accrued and expensed; tax deduction when paid. These amounts will not be paid in the next 12		
SEPARATION/ERT - NON CURRENT	1				-	months.		
SUCCESS SHARE PLAN VA PROPERTY TAX	(23)	(23)				Book amount accrued as its earned; tax deduction is actual payout.		
VA PROPERTY TAX VA SALES & USE TAX AUDIT (INCL. INT)	(23)	(23)				Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.		
VACATION ACCRUAL	11,871	11,871				Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.		
W.VA. STATE POLLUTION CONTROL - FEDERAL EFFECT	2,132	2,132				Federal effect of state deductions.		
						Property tax expense is accrued for accounting purposes using the prior year's rates on the balance of the		
WEST VA PROPERTY TAX	2,486	2,486				property located in the state at December 31 of the previous year. Tax takes a deduction when paid.		
ADFIT - OTHER COMPREHENSIVE INCOME	12,827	12,827				Not applicable to Transmission Cost of Service calculation.		
DEFERRED SIT NONOP - OCI	2,478	2,478				Not applicable to Transmission Cost of Service calculation.		
DFIT EFFECT ON SIT NONOP - OCI DEDESIGNATED DEBT NOT ISSUED	77	77 670				Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.		
FUEL DEF CURRENT LIAB	670	670				Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.		
REG LIAB - DEBT VALUATION - MTM - CURRENT	0	0				Not applicable to Transmission Cost of Service calculation.		
REG LIAB CURRENT RIDER A6 BEAR GARDEN COST RESERVE	173	173				Not applicable to Transmission Cost of Service calculation.		
VA PROPERTY TAX	23	23				Not applicable to Transmission Cost of Service calculation.		
NUC FUEL - PERMANENT DISPOSAL	-					Not applicable to Transmission Cost of Service calculation.		
RETIREMENT - (FASB 87)	8,230				8,230	Book estimate accrued and expensed; tax deduction when paid.		
FAS133 - DEBT VALUATION - MTM - CURRENT LIAB	0	0				Not applicable to Transmission Cost of Service calculation.		
REG ASSET - A5 REC COST VA	183	183				Not applicable to Transmission Cost of Service calculation.		
PERFORMANCE ACHIEVEMENT PLAN	-	-				Not applicable to Transmission Cost of Service calculation.		
REG ASSET CURRENT RIDER A5 DSM	866	866				Not applicable to Transmission Cost of Service calculation.		
EMISSIONS ALLOWANCES	19,911	19,911				Not applicable to Transmission Cost of Service calculation.		
	1,175	1,175				Not applicable to Transmission Cost of Service calculation.		
FEDERAL TAX INTEREST EXPENSE NC		1,623				Not applicable to Transmission Cost of Service calculation.		
REG ASSET - PLANT	1,623					Not applicable to Transmission Cost of Service calculation.		
REG ASSET - PLANT REG ASSET - HEDGE DEBT DE-DESIGNATED DEBT NOT ISSUED	1,538	1,538						
REG ASSET - PLANT REG ASSET - HEDGE DEBT DE-DESIGNATED DEBT NOT ISSUED REG ATRR NON CURRENT	1,538 4,822	1,538 4,822				Not applicable to Transmission Cost of Service calculation.		
REG ASSET - PLANT REG ASSET - HEDGE DEBT DE-DESIGNATED DEBT NOT ISSUED REG ATRR NON CURRENT BOOK CAPITALIZED INTEREST CWIP	1,538 4,822 434	1,538 4,822 434				Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.		
REG ASSET - PLANT REG ASSET - HEDGE DEBT DE-DESIGNATED DEBT NOT ISSUED REG ATRR NON CURRENT BOOK CAPITALIZED INTEREST CWIP CAPITAL LEASE	1,538 4,822 434 72	1,538 4,822 434 72				Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.		
REG ASSET - PLANT REG ASSET - HEDGE DEBT DE-DESIGNATED DEBT NOT ISSUED REG ATRR NON CURRENT BOOK CAPITALIZED INTEREST CWIP	1,538 4,822 434	1,538 4,822 434				Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.		

Subtotal - p234	1,542,243	1,377,482	83	142,246	22,433	
Less FASB 109 Above if not separately removed	10,411	10,411	0	0	0	
Less FASB 106 Above if not separately removed	13,455	0	0	0	13,455	
Total	1.518.377	1.367.071	83	142.246	8.977	

Instructions for Account 190:

- ADIT items related only to Non-Electric Operations (e.g., Gas, Water, Sewer) or Production are directly assigned to Column C
 ADIT items related only to Transmission are directly assigned to Column D
 ADIT items related to Plant and not in Columns C & D are included in Column E
 ADIT items related to labor and not in Columns C & D are included in Column F

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. Re: Form 1-F filer: Sum of subtotals for Accounts 282 and 283 should tie to Form No. 1-F, p.113.57.c

March 1980	A	B	C Production	D	E	F	G
A	ADIT- 282	iotai		Transmission	Plant	Labor	
A	AFC DEFERRED TAX - FUEL CWIP	(15)		Related	Related	Related	
## CENTER SECTION 1990 10 10 10 10 10 10 10 1	AFC DEFERRED TAX - FUEL IN SERVICE	14					Represents the amount of amortization of AFC in service not allowable for tax.
## ACC CARP CONTROLLED 100				(16,342)			
	AFUDC - DEBT - GENERATION RIDER	-			10.1		Not applicable to Transmission Cost of Service calculation.
20.00MT 10.00 10	CAP EXPENSE		(8,555)		434		
March 1985	CAPITAL LEASE	-					
Column C	CASUALTY LOSS	(82,742)			(82,742)		deduction for repairs to restore to pre-casualty condition.
Column C	CASUALTY LOSS AMORTIZATION	287			287		
Column	COMPUTER SOFTWARE-BOOK AMORT	29,040				29,040	Represents total Book Computer Software Amortization Schedule M addition.
Col. Col. Col. Col. Col. Col. Col. Col. Col. Col. Col. Col. Col. Col. Col. Col.	COMPUTER SOFTWARE-CWIP COMPUTER SOFTWARE-TAX AMORT		(6,780)			(45.525)	
RECORD Print Pri	COST OF REMOVAL	(30,529)	(28,465)	(86)			Represents the actual cost of removal allowable for tax over the accrued amount.
### 1975 TO DESCRIPTION OF THE PROPERTY OF THE		-					
## 1975 OCT 1975 19	DFIT 190 NONOPERATING PLANT NONCURR ASSET	(6,001)	(6,001)				Not applicable to Transmission Cost of Service calculation.
507 Bit File Private Poul Priva	DFIT 190 OPERATING NONCURR ASSET DFIT 190 OPERATING PLANT NONCURRENT ASSET	(39,021)	(39,021)				
100 200 100	DSIT 282 NONOP NONCURR PLAN LIABLITY - D.C.						Not applicable to Transmission Cost of Service calculation.
100		-	-				
SC 26 MANUAC PART PARTICLES IN A TAX	DSIT 282 NONOP NONCURR PLAN LIABLITY - W.V.	-					Not applicable to Transmission Cost of Service calculation.
200 20 MANCHE AND IN STATEMENT (MAX.) 9,000 10 10 10 10 10 10 10							
Self-2007-05-10-10-10-10-10-10-10-10-10-10-10-10-10-	DSIT 282 NONOP PLANT NONCURR LIAB VA	(5,888)	(5,888)				Not applicable to Transmission Cost of Service calculation.
150 20 CT 150 C							
Column	DSIT 282 OPERATING PLANT NONCURR LIAB N.C.	(29,728)	(29,728)				Not applicable to Transmission Cost of Service calculation.
PAS-100 PROFESS DET CORPORATION (1997) 1.00 1							
PASS - 10 PASS	FAS 109 OTHER DFIT DEFICIENCY (282)						
Page Company Page	FAS 109 PLANT DFIT DEFICIENCY (282)		(28,942)				
Feb. 100	FAS 109 PLANT DFIT DEFICIENCY (282) - BEAR GARDEN FAS 109 PLANT DFIT DEFICIENCY (282) - BREMO RIDER						
FAS 100 FAS	FAS 109 PLANT DFIT DEFICIENCY (282) - GENERATION R	-					Not applicable to Transmission Cost of Service calculation.
PAS - CORP PAS							
PASS - DOT PATE OF THE PETCH NAME OF THE PETCH NAME OF THE PATE OF THE PETCH NAME	FAS 109 PLANT DFIT DEFICIENCY (282) - PPT RIDER		(23)				
FAS - DEPTATE DEPTATE CHEFT CONT. C. (202) - SEC - DEPTATE	FAS 109 PLANT DETICIENCY (282) - VCHEC RIDER FAS 109 PLANT DETICIENCY (282) - WARREN RIDER						
PASS STREET BETT OF ALL PROPERTY OF CASES - SERVICES D. D. Not applicable to Transmission Cost of Service selectation.	FAS 109 PLANT DSIT DEFICIENCY D.C. (282)	(3)	(3)				Not applicable to Transmission Cost of Service calculation.
PASS 100 FLANT TOTAL CREAT CONTROLLAND TO CREAT C							
FAS 101 PLATE DIST (DEPENDENCY C. (201) - MARIE R. 10	FAS 109 PLANT DSIT DEFICIENCY D.C. (282) - GENERAT	-					Not applicable to Transmission Cost of Service calculation.
FAS 50 PEART SOIT DEPTICATION CO. (2012) - 10	FAS 109 PLANT DSIT DEFICIENCY D.C. (282) - HALIFAX FAS 109 PLANT DSIT DEFICIENCY D.C. (282) - NAIII R						
PAST DEFT. DEFT. DEFT. DC C DE WARREN DE DE DE DE DE DE DE	FAS 109 PLANT DSIT DEFICIENCY D.C. (282) - PP7 RID	(0)	(0)				Not applicable to Transmission Cost of Service calculation.
FAS 10 PAPT DST DEPTERSEVY, U.S. (28). BREAD R. (0) (1) (1) (1) (1) (2) (2) (2) (2) (3) (4) (4) (4) (4) (4) (4) (4) (4) (4) (4	FAS 109 PLANT DSIT DEFICIENCY D.C. (282) - VCHEC R FAS 109 PLANT DSIT DEFICIENCY D.C. (282) - WARREN						
FAST DEPTICENTY N.C. (2023) - BERRIG CA. (10)	FAS 109 PLANT DSIT DEFICIENCY D.C. (282) -	-					Not applicable to Transmission Cost of Service calculation.
PAST 10P FATO DET DET CENTUM TO, CE22-1-METAX							
FAST 10 PAT DET DETCINENTY N.C. (282) - MARIR	FAS 109 PLANT DSIT DEFICIENCY N.C. (282) - BREMO R	(0)	(0)				Not applicable to Transmission Cost of Service calculation.
FAS 10P PANT DST DEPCREEVY N.C. (282) - VERY ED.							
FAST 10P PANT DST DEPCIENTY N.C. (282) - WARREN (b) (c) Not applicable by Transmission, Cost of Service calculation, FAST 10P PANT DST DEPCIENTY N.C. (282) (c)	FAS 109 PLANT DSIT DEFICIENCY N.C. (282) - PP7 RID	(0)	(0)				Not applicable to Transmission Cost of Service calculation.
PAST 108 PANT DEST DEFICIENCY N. C. (282)							
FAS 10P ANT DEST DEFICIENTLY M. 2829-88EA GARD	FAS 109 PLANT DSIT DEFICIENCY N.C. (282)-	-	-				Not applicable to Transmission Cost of Service calculation.
PAS 10P PANT DST DEFICIENTY VI (282) - REMERTIO							
RAS 109 PLANT DSIT DEFICIENTY VA (282) - HAUR FID. 1,557) (1,557) Not applicable to Transmission Cost of Service calculation. FAS 109 PLANT DSIT DEFICIENTY VA (282) - HAUR FID. 1,557) (1,557) Not applicable to Transmission Cost of Service calculation. FAS 109 PLANT DSIT DEFICIENTY VA (282) - HAUR FID. 1,557) (1,557) Not applicable to Transmission Cost of Service calculation. FAS 109 PLANT DSIT DEFICIENTY VA (282) - HAUR FID. 1,557) (1,557) (1,557) Not applicable to Transmission Cost of Service calculation. FAS 109 PLANT DSIT DEFICIENTY VA (282) - HAUR FID. 1,557) (1,557)	FAS 109 PLANT DSIT DEFICIENCY VA (282)-BREMO RID						Not applicable to Transmission Cost of Service calculation.
FAS 109 PANT DST DEFICIENCY VA. (282) - NAULI RID. 1. (1.357)		(13)	(13)				
PAS 109 PANT DST DEFICIENCY VI. (282) - VAREN (90) (90)	FAS 109 PLANT DSIT DEFICIENCY VA (282) - NAIII RID	(1,357)	(1,357)				Not applicable to Transmission Cost of Service calculation.
PAS 109 PLANT DSIT DEFICIENCY VI. (282) #BARR 6A							
FAS 109 PLANT DSIT DEFICIENCY W. (282)-BEAR GA FAS 109 PLANT DSIT DEFICIENCY W. (282)-GENERAT							
FAS 109 PLANT DSIT DEFICIENCY W. (282) - SENRRAT	FAS 109 PLANT DSIT DEFICIENCY W.V. (282)	(129)	(129)				Not applicable to Transmission Cost of Service calculation.
FAS 109 PLANT DIST DEFICIENCY W. 1, 2823. HALIFAX (b) (d) (d) (d) (d) (d) (d) (d) (d) (d) (d	FAS 109 PLANT DSIT DEFICIENCY W.V. (282)-BREMO R						Not applicable to Transmission Cost of Service calculation.
FAS 199 PLANT DSIT DEFICIENCY W. V. (282) - VAIRI R. (43) (43) (43) (43) (43) (43) (43) (43)	FAS 109 PLANT DSIT DEFICIENCY W.V. (282) - GENERAT FAS 109 PLANT DSIT DEFICIENCY W.V. (282) - HALLEAY	-	-				
FAS 109 PLANT DSIT DEFICIENCY W. U. (282) - V-PT RID (18) (18) (18) (18) (18) (18) (18) (18)	FAS 109 PLANT DSIT DEFICIENCY W.V. (282) - NAIII R	(43)	(43)				Not applicable to Transmission Cost of Service calculation.
FAS 109 PLANT DISIT DEFICIENCY W.V. (282) - WARREN (3) (4)							
FIXED ASSETS - D.C.	FAS 109 PLANT DSIT DEFICIENCY W.V. (282) - WARREN	(3)	(3)				Not applicable to Transmission Cost of Service calculation.
FIXED ASSETS - VA (1,075) FIXED ASSETS - VA (3,3) FIXED ASSETS - VA (1,07) FIXED ASSETS - VA							
FIXED ASSETS - W.V. (33) Represents the state impact of IRS Audit adjustments to plant related differences. (107) (107) Throw Tar recognizes the intercognizes the intercognized the intercogn					(64)		
GAINILOSS) INTERCO SALES - BOOKTAX (107) (107) Tax recognizes the intercompany gain/loss over the tax life of the assets. (0) (0) Not applicable to Transmission Cost of Service acclustation. INVOLUNTARY CONVERSION - TELECOMMUNICATIONS							
GODOWILL AMORTIZATION (0) (0) Not applicable to Transmission Cost of Service calculation. INVOLUNTARY CONVERSION - FLEECOMMUNICATIONS LIBERALIZED DEPRECIATION - FUEL (7,501) (7,501) Represents difference between book and tax related to the disposal of telecommunication equipment. Recognized for tax purposes when utilized. LIBERALIZED DEPRECIATION - FUEL CWIP (0) (0) (0) Represents difference between book CWIP and Tax CWIP. LIBERALIZED DEPRECIATION - FLANT ACUFILE (3,008,325) (2,530,992) (464,745) (42,591) Difference between book CWIP and Tax CWIP. LIBERALIZED DEPRECIATION - PLANT LAND FUTURE USE (3,008,325) (2,530,992) (464,745) (42,591) Difference between book and tax depreciation taking in consideration flow-through and ARAM. LIBERALIZED DEPRECIATION - PLANT LAND NON UTILITY (525) (525) Not applicable to Transmission Cost of Service calculation. LIBERALIZED DEPRECIATION - PLANT OFFICE CALCULATION. LIBERALIZED DEPRECIATION - PLANT OFFICE CALCULATION. LIBERALIZED DEPRECIATION - PLANT OFFICE CALCULATION. LIBERALIZED DEPRECIATION - PLANT FUTURE USE (4) (4) Not applicable to Transmission Cost of Service calculation. LIBERALIZED DEPRECIATION - PLANT HON UTILITY (22 2 22 2 Not applicable to Transmission Cost of Service calculation. LIBERALIZED DEPRECIATION - PLANT HON UTILITY (86,35SET PLANT ABANDONMENT	GAIN(LOSS) INTERCO SALES - BOOK/TAX		(107)		(33)		
INDICUNTARY CONVERSION - TELECOMMUNICATIONS	GOODWILL AMORTIZATION	(0)	(0)				
LIBERALIZED DEPRECIATION - FUEL C (7.501) Represents difference between book burn of nuclear fuel based on usage vs. tax depreciation.	INVOLUNTARY CONVERSION - TELECOMMUNICATIONS	-					
LIBERALIZED DEPRECIATION - PLANT ACUPILE (3.038,328) (2.530,992) (464,745) (42,91) Difference between book and tax depreciation taking in consideration flow-through and ARAM.	LIBERALIZED DEPRECIATION - FUEL						Represents difference between book burn of nuclear fuel based on usage vs. tax depreciation.
LIBERALIZED DEPRECIATION - PLANT LAND FUTURE USE 290 290 Not applicable to Transmission Cost of Service calculation.				(464,745)		(42,591)	
IBERALIZED DEPRECIATION - PLANT OPER LAND	LIBERALIZED DEPRECIATION - PLANT LAND FUTURE USE	290	290			. ,,	Not applicable to Transmission Cost of Service calculation.
IBBERALIZED DEPRECIATION - PLANT OTHER	LIBERALIZED DEPRECIATION - PLANT LAND NON UTILITY LIBERALIZED DEPRECIATION - PLANT OPER I AND						
LIBERALIZED DEPRECIATION - PLANT NON UTILITY 22 22 Not applicable to Transmission Cost of Service calculation. REG ASSET PLANT ABANDONMENT Not applicable to Transmission Cost of Service calculation. RESEARCH AND DEVELOPMENT (1,874) (1,874) Not applicable to Transmission Cost of Service calculation. LIBERALIZED DEPRECIATION - PLANT ACUFILE 183,806 183,806 Difference between book and tax depreciation taking in consideration flow-through and ARAM. CAPITAL LEASE (72) (72) Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation. (294) (294) (294) Not applicable to Transmission Cost of Service calculation. (334) (434) Not applicable to Transmission Cost of Service calculation.	LIBERALIZED DEPRECIATION - PLANT OTHER	(180,876)	(180,876)				Not applicable to Transmission Cost of Service calculation.
REG ASSET PLANT ABANDONMENT							
LIBERALIZED DEPRECIATION - PLANT ACUFILE 183,806 183,806 Difference between book and tax depreciation taking in consideration flow-through and ARAM. CAPITAL LEASE (72) (72) Not applicable to Transmission Cost of Service calculation. NUCLEAR FUEL - PERMANENT DISPOSAL (294) (294) Not applicable to Transmission Cost of Service calculation. BOOK CAPITALIZED INTEREST CWIP (434) (434) Not applicable to Transmission Cost of Service calculation.	REG ASSET PLANT ABANDONMENT	-					Not applicable to Transmission Cost of Service calculation.
CAPITAL LEASE (72) (72) Not applicable to Transmission Cost of Service calculation. NUCLEAR FUEL - PERMANENT DISPOSAL. (294) Not applicable to Transmission Cost of Service calculation. BOOK CAPITALIZED INTEREST CWIP (434) Not applicable to Transmission Cost of Service calculation.	RESEARCH AND DEVELOPMENT LIBERALIZED DEPRECIATION - PLANT ACLIENCE						
BOOK CAPITALIZED INTEREST CWIP (434) Not applicable to Transmission Cost of Service calculation.	CAPITAL LEASE	(72)	(72)				Not applicable to Transmission Cost of Service calculation.
	SUCCESS SHARE PLAN	(101)	(-04)				

Attachment 1 - Accumulated Deferred Income Taxes (ADIT) Worksheet - December 51, 2011										
YORKTOWN IMPLOSION - TAX DEPLIB - NON OP						Not applicable to Transmission Cost of Service calculation.				
Subtotal - p275 (Form 1-F filer: see note 6 below)	(3,631,805)		(481,173)	(86,051)	(61,054)					
Less FASB 109 Above if not separately removed	(67,515)	(67,515)	0	0	0					
Less FASB 106 Above if not separately removed	0									
Total	(3,564,290)	(2,936,011)	(481,173)	(86,051)	(61,054)					

Instructions for Account 282:

- ADIT items related only to Non-Electric Operations (e.g., Gas, Water, Sewer) or Production are directly assigned to Column C
 ADIT items related only to Transmission are directly assigned to Column D
 ADIT items related to Plant and not in Columns C & D are included in Column E
 ADIT items related to labor and not in Columns C & D are included in Column F

- 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. Re: Form 1-F filer: Sum of subtotals for Accounts 282 and 283 should tie to Form No. 1-F, p.113.57.c

A	B Total	C Production	D Only	E	F	G
ADIT-283	7 O.C.	Or Other	Transmission	Plant	Labor	
		Related	Related	Related	Related	Justification
ADFIT - OTHER COMPREHENSIVE INCOME AFUDC - DEBT - VCHEC RIDER CURRENT	-	-				Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.
CONTINGENT CLAIMS CURRENT	-					Not applicable to Transmission Cost of Service calculation.
AMORT EXP - SEC 197 INTANGIBLES DECOMM POUR OVER	(04.005)	(31,695)				Not applicable to Transmission Cost of Service calculation.
DECOMM POUR OVER DECOMMISSIONING	(31,695)	(31,695)				Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.
DECOMMISSIONING TRUST - UNREALIZED GAIN/LOSS - NC	(74,057)	(74,057)				Not applicable to Transmission Cost of Service calculation.
DECOMMISSIONING TRUST BOOK INCOME DEFERRED FUEL EXPENSE	(330,993)	(330,993)				Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.
DEFERRED FUEL EXPENSE - OTHER	(5,568)	(5,568)				Not applicable to Transmission Cost of Service calculation.
DEFERRED FUEL EXPENSE - OTHER CURRENT	(10,326)	(10,326)				Not applicable to Transmission Cost of Service calculation.
DEFERRED FUEL EXPENSE CURRENT DEFERRED N.C. SIT NONOP - OCI	(87,180)	(87,180)				Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.
DEFERRED SIT NONOP - OCI	-	-				Not applicable to Transmission Cost of Service calculation.
DFIT 190 NONOPERATING CURRENT ASSET DFIT 190 NONOPERATING NONCURR ASSET	(685)	(685)				Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.
DFIT 190 NONOPERATING NONCORR ASSET	(25,230)	(25,230)				Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.
DFIT 190 OPERATING CURRENT ASSET	(6,853)	(6,853)				Not applicable to Transmission Cost of Service calculation.
DFIT 190 OPERATING NONCURR ASSET DFIT 190 OPERATING NONCURRENT ASSET	(2,742)	(2,742)				Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.
DFIT 283 NONOP OTHER NONCURRENT LIABILITY	-					Not applicable to Transmission Cost of Service calculation.
DFIT 283 OPERATING NONCURRENT LIAB	-	-				Not applicable to Transmission Cost of Service calculation.
DFIT EFFECT ON SIT NONOP - OCI DOE SETTLEMENT	(2,713)	(2,713)				Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.
DOE SETTLEMENT CURRENT	(23,852)	(23,852)				Not applicable to Transmission Cost of Service calculation.
DSIT 283 NONOP CURRENT LIABILITY - D.C.	(0)	(0)				Not applicable to Transmission Cost of Service calculation.
DSIT 283 NONOP CURRENT LIABILITY - N.C. DSIT 283 NONOP CURRENT LIABILITY - VA.	(1)	(1)				Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.
DSIT 283 NONOP CURRENT LIABILITY - W.V.	(1)	(1)				Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.
DSIT 283 NONOP NONCURR LIABILITY - D.C.	(9)	(9)				Not applicable to Transmission Cost of Service calculation.
DSIT 283 NONOP NONCURR LIABILITY - N.C. DSIT 283 NONOP NONCURR LIABILITY - VA.	(1,454)	(1,454) (21,475)				Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.
DSIT 283 NONOP NONCURR LIABILITY - W.V.	(658)	(658)				Not applicable to Transmission Cost of Service calculation.
DSIT 283 OP OTHER NONCURR ASSET VA MIN	10	10				Not applicable to Transmission Cost of Service calculation.
DSIT 283 OP OTHER NONCURR LIAB D.C. DSIT 283 OP OTHER NONCURR LIAB N.C.	(41)	(41)				Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.
DSIT 283 OF OTHER NONCORR LIAB N.C. DSIT 283 OF OTHER NONCURR LIAB VA.	(101,411)	(101,411)				Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.
DSIT 283 OP OTHER NONCURR LIAB VA. MIN	(10)	(10)				Not applicable to Transmission Cost of Service calculation.
DSIT 283 OP OTHER NONCURR LIAB W.V. DSIT 283 OPERATING CURRENT LIABILITY D.C.	(3,110)	(3,110)				Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.
DSIT 283 OPERATING CURRENT LIABILITY N.C.	(2,241)	(2,241)				Not applicable to Transmission Cost of Service calculation.
DSIT 283 OPERATING CURRENT LIABILITY VA	(33,110)	(33,110)				Not applicable to Transmission Cost of Service calculation.
DSIT 283 OPERATING CURRENT LIABILITY W.V. EARNEST MONEY	(1,314)	(1,314)				Not applicable to Transmission Cost of Service calculation. Represents advances not recognized for tax.
EMISSIONS ALLOWANCES	19,911	19,911				Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DFIT GROSSUP (283)	(28,047)	(28,047)				Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DFIT GROSSUP (283) - BEAR GARDEN FAS 109 OTHER DFIT GROSSUP (283) - BREMO RIDER	(558)	(558)				Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DFIT GROSSUP (283) - GENERATION RIDE	-	-				Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DFIT GROSSUP (283) - HALIFAX RIDER	(50)	(50)				Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DFIT GROSSUP (283) - NAIII RIDER FAS 109 OTHER DFIT GROSSUP (283) - PP7 RIDER	(5,076)	(5,076)				Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DFIT GROSSUP (283) - VCHEC RIDER	(2,274)	(2,274)				Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DFIT GROSSUP (283) - VCHEC RIDER CUR	-	-				Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DFIT GROSSUP (283) - VCHEC RIDER NON FAS 109 OTHER DFIT GROSSUP (283) - WARREN RIDER	(336)	(336)				Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP DC	(2)	(2)				Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP DC - BEAR GARDEN RIDER FAS 109 OTHER DSIT GROSSUP DC - BREMO RIDER	0	0				Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP DC - GENERATION RIDER	-	-				Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP DC - HALIFAX RIDER	(0)	(0)				Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP DC - NAIII RIDER FAS 109 OTHER DSIT GROSSUP DC - PP7 RIDER	(1)	(1)				Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP DC - VCHEC RIDER	0	0				Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP DC - VCHEC RIDER CURR	-	-				Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP DC - WARREN RIDER FAS 109 OTHER DSIT GROSSUP NC	(323)	(323)				Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP NC - BEAR GARDEN RIDER	(7)	(7)				Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP NC - BREMO RIDER	(0)	(0)				Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP NC - GENERATION RIDER FAS 109 OTHER DSIT GROSSUP NC - HALIFAX RIDER	(1)	(1)				Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP NC - NAIII RIDER	(57)	(57)				Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP NC - PP7 RIDER	(0)	(0)				Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP NC - VCHEC RIDER FAS 109 OTHER DSIT GROSSUP NC - VCHEC RIDER CURR	(28)	(28)				Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP NC - VCHEC RIDER NONCURR	-					Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP NC - WARREN RIDER	(4)	(4)				Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP VA FAS 109 OTHER DSIT GROSSUP VA - BEAR GARDEN RIDER	(4,801)	(4,801)				Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP VA - BREMO RIDER	(0)	(0)				Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP VA - GENERATION RIDER	-	-				Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP VA - HALIFAX RIDER FAS 109 OTHER DSIT GROSSUP VA - NAIII RIDER	(868)	(9)				Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP VA - PATRICIPAL RIDER	(2)	(2)				Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP VA - VCHEC RIDER	(391)	(391)				Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP VA - VCHEC RIDER CURR FAS 109 OTHER DSIT GROSSUP VA - VCHEC RIDER NONCUR	-	-				Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP VA - WARREN RIDER	(57)	(57)				Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP WV	(148)	(148)				Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP WV - BEAR GARDEN RIDER	(3)	(3)				Not applicable to Transmission Cost of Service calculation.

Section of the control of the contro			t 1 - Accumulated De	eterred Income Ta	ixes (ADII) N	rorksneet - Dece	
Section	FAS 109 OTHER DSIT GROSSUP WV - BREMO RIDER FAS 109 OTHER DSIT GROSSUP WV - GENERATION RIDER	0	0				Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.
\$2. A. S. C.	FAS 109 OTHER DSIT GROSSUP WV - HALIFAX RIDER	(0)	(0)				
Security Color Col	FAS 109 OTHER DSIT GROSSUP WV - NAIII RIDER	(27)	(27)				Not applicable to Transmission Cost of Service calculation.
Sold 19 Man (19 Man)							
25.00 The Company of the Company		(11)	(11)				**
14 15 14 15 15 15 15 15	FAS 109 OTHER DSIT GROSSUP WV - VCHEC RIDER NONCURR	-	-				Not applicable to Transmission Cost of Service calculation.
19 19 19 19 19 19 19 19	FAS 109 OTHER DSIT GROSSUP WV - WARREN RIDER	(2)	(2)				Not applicable to Transmission Cost of Service calculation.
1995 1995	FAS 109 REG ASSET	-					Represents tax gross-up on deferred tax deficiency related to previous flow-through and ARAM related ADIT.
Marging to 1900 Control Cont		(41,146)	(41,146)				Not applicable to Transmission Cost of Service calculation.
Management Man		-	-				
15 10 10 10 10 10 10 10		-					
Comment Comm	FAS 133 REG GL CAPACITY HEDGE NONCURRENT	-					Not applicable to Transmission Cost of Service calculation.
Management Man		-	-				
Mathematical Processor Conference Mathematical Processor Confe		-	-				
Decided Company Prince of the Company Decided	FAS 133 DEFERRED G/L CAPACITY HEDGE - CURRENT LIAB	-	-				
15.00 1.00		-					
March Marc		(0)	(0)				
	FAS 133 FTR CURRENT LIAB						
### 1975 1-10		(7.400)	(7.400)				
PRINCIPATION 100 1							
Season Company							Not applicable to Transmission Cost of Service calculation.
An analysis Analysis An analysis Ana		(157)	(157)				
Company Comp							
Marcade Programmer Control of Service Applications Control of Servic	GOODWILL AMORTIZATION						Not applicable to Transmission Cost of Service calculation.
March Marc		(1,014)	(1,014)				
PERFORMANCE ACCIDENT PARTY AND CONTRACT OF THE		-	-				
PRINCE 1985	PERFORMANCE ACHIEVEMENT PLAN						Not applicable to Transmission Cost of Service calculation.
	POWERTREE CARBON CO, LLC.	(34)	(34)				Not applicable to Transmission Cost of Service calculation.
Mile Proceedings		(1.779)	(1.779)				
Management Man	REG FTR	- (1,119)	(11119)				Not applicable to Transmission Cost of Service calculation.
Mile AMERICA A MACCOSTS CLUMBORT 0,744 1,721 1		-	-				
Miles		(22 489)	(22 489)				
PRICADED 100							
No.							
## ADMINISTRATION CONTROL OF THE CON		(13,871)	(13,871)				
SEA AMERIC PREFERENCE A POWER PREFORM CURRENT 1,190		(7,740)	(7,740)				
SEA ASSETTITE							
SEA ASSET_LURBENT NORTH AND ADDRESS 1.00		(1,190)	(1,190)				
SEA CASET_CHENNIC CONTROL AND CONTROL		(8,104)	(8,104)				
SEA ASSET CURRENT RICRE A MADE NATIONAL PRICE 1.0							
## 56 ASSET CURRENT ROCKE A DOSA ## 150 ASSET CURRENT ROCKE A DOSA ## 150 ASSET CURRENT ROCKE A DOSA ## 150 ASSET CURRENT ROCKE A BASE AGAINSTANCE OF ## 150 ASSET CURRENT ROCKE A BASE CARROTTER OF ## 150 ASSET							
## BIS ASSET CURRENT REDER AND SEAR CANDO CREAT (1.05) ## CASSET CURRENT REDER AND CHECK AND CREAT (1.05) ## CASSET CURRENT REDER AND CHECK AND CREAT (1.05) ## CASSET CURRENT REDER AND CHECK AND CREAT (1.05) ## CASSET CURRENT REDER AND CHECK AND CREAT (1.05) ## CASSET CURRENT REDER AND CHECK AND CREAT (1.05) ## CASSET CURRENT REDER AND CHECK AND CREAT (1.05) ## CASSET CHECK CHECK AND CREAT (1.05) ## CASSET CHECK							
SEG ASSET CURRENT ROPE A NUMER AND CREET 1.655			0				Not applicable to Transmission Cost of Service calculation.
## BIO ASSET LURBERT REDER A NUMER CORT SERSETY ## BIO 1930 ## BIO ASSET LURBERT REDER A NUMER CORT SERSETY ## BIO 1930 ## BIO ASSET LURBERT REDER A NUMER CORT SERSETY ## BIO ASSET LURBERT REDER A NUMER CORT SERSETY ## BIO ASSET LURBERT REDER A NUMER CORT SERSETY ## BIO ASSET LURBERT REDER A NUMER CORT SERSETY ## BIO ASSET LURBERT DESTRUCTION FROM THE SERVICE AND ASSET LURBERT REDER A NUMER CORT SERVICE AND ASSET LURBERT REDER A NUMER CORT SERVICE AND ASSET LURBERT REDER A SERVICE AND ASSET LURBERT REDER ASSET LURBERT DOST TO ASSET LURBERT REDER AS EAST AND ASSET LUBBERT REDER AS EAST AS EAST AND ASSET LUBBERT REDER AS EAS		(637)	(637)				
BEG ASSET LUMBERY RIPER AN ACHIEC COST RESERVE 1190		(1,043)	(1,043)				
REG ASSET LORGE DEL PESCANSET LORGE DEL TO A STORMED DEET NOT 1555 1.588							Not applicable to Transmission Cost of Service calculation.
SEA SEST_HONOUR RIDER AS EARLY ADDRESS TO ADDRESS TO ADDRESS TO ADDRESS TO ADDRESS TO ADDRESS AS EARLY ADDRESS TO ADDRESS TO ADDRESS AS EARLY ADDRESS TO ADDRESS AS EARLY ADDRESS TO ADDRESS							
REG ASSET NONCUR RIDER AS BEARD ADURDED COST RESERVE (1.199) IN 1999 (1.199) IN 1990 (1.199) Not agelizable to Transmission Cost of Service estudation. REG ASSET NONCUR RIDER AS BEARD ADURD COST (1.199) Not agelizable to Transmission Cost of Service estudation. REG ASSET NONCUR RIDER AS BEARD ADURD COST (1.199) Not agelizable to Transmission Cost of Service estudation. REG ASSET NONCUR RIDER AS A PERF ADURD COST (1.199) Not agelizable to Transmission Cost of Service estudation. REG ASSET NONCUR RIDER AS A PERF ADURD COST (1.199) REG ASSET NONCUR RIDER AS A PERF ADURD COST (1.199) REG ASSET NONCUR RIDER AS A VICE COST RESERVE (1.373) (4.373) REG ASSET NONCUR RIDER AS A VICE COST RESERVE (1.373) (4.373) REG ASSET NONCUR RIDER AS A VICE COST RESERVE (1.373) (4.373) REG ASSET NONCUR RIDER AS A VICE COST RESERVE (1.373) (4.373) REG ASSET NONCUR RIDER AS A VICE COST RESERVE (1.373) (4.373) REG ASSET NONCUR RIDER AS A VICE COST RESERVE (1.373) (4.373) REG ASSET NONCUR RIDER AS A VICE COST RESERVE (1.373) (4.373) REG ASSET NONCUR RIDER AS A VICE COST RESERVE (1.373) (4.373) REG ASSET NONCUR RIDER AS A VICE COST RESERVE (1.373) (4.373) REG ASSET NONCUR RIDER AS A VICE COST RESERVE (1.373) (4.373) REG ASSET NONCUR RIDER AS A VICE COST RESERVE (1.373) (4.373) REG ASSET NONCUR RIDER AS A VICE COST RESERVE (1.194) (4.373) REG ASSET NONCUR RIDER AS A VICE COST RESERVE (1.194) (4.373) REG ASSET NONCUR RIDER AS A VICE COST RESERVE (1.194) (4.373) REG ASSET NONCUR RIDER AS A VICE COST RESERVE (1.194) (4.373) REG ASSET NONCUR RIDER AS A VICE COST RESERVE (1.194) (4.373) REG ASSET NONCUR RIDER AS A VICE COST RESERVE (1.194) (4.373) (4.373) REG ASSET NONCUR RIDER AS A VICE COST RESERVE (1.194) (4.373) (4							
REG ASSET NONCUR RIDER A BERIEVO AFLOC DEBT	REG ASSET NONCUR RIDER A6 BEAR GARDEN AFUDC DEBT	(434)	(434)				Not applicable to Transmission Cost of Service calculation.
REG ASSET NONCUR RIDER A FINLEY AND CO ERT 289 289 Net agedicable to Transmissor Cost of Service calculation. REG ASSET NONCUR RIDER A FINLEY AND CO EST 0,0		(1,199)	(1,199)				
REG ASSET NONCUR RIDER AND ATUDO DERT (2,885) (2,885) Not applicable by Transmission Cost of Service activation. REG ASSET NONCUR RIDER AND COST (1,855) (185) (185) (185) Not applicable by Transmission Cost of Service activation. REG ASSET NONCUR RIDER AND COST (1,855) (185) (185) Not applicable by Transmission Cost of Service activation. REG ASSET NONCUR RIDER AND COST (1,855) (185)		(28)	(28)				
REG ASSET NONCUR RIDER A VOVEC AFUEC DEBT (159) (159) (169)	REG ASSET NONCUR RIDER A6 NAIII AFUDC DEBT						Not applicable to Transmission Cost of Service calculation.
REG ASSET NONDER RIDER AN EVEREO COST RESERVE (4,373)							
REG HEDGE DETA Transmisson Cost of Service activation. REG NON CURRENT 4.822							
REG HAT NOM CURRENT 4.922 4.922 Not applicable to Transmission Cost of Service calculation. REG NON CURRENT 5. No. 1, 1799 Not applicable to Transmission Cost of Service calculation. REG POWER HEDGE: - CURRENT 5. No. 1, 1799 Not applicable to Transmission Cost of Service calculation. REG POWER HEDGE: - No. 1, 1799 REGULATORY ASSET: - D. & D. REGULATORY ASSET: - BASI 1:2 (1,549) REGULATORY ASSET: - BASI 1:2 REGULATORY ASSET: - BASI 1:2 (1,549) REGULATORY ASSET: - BASI 1:2 REGULA	REG ASSET NONCUR RIDER A6 WARREN AFUDC DEBT						Not applicable to Transmission Cost of Service calculation.
REG NOW, CLURRENT DSM. AR RIDER 6. 1790 6.17		4 000	4.000				
REG POWER NEDGE - CURRENT							
REGULATORY ASSET - D.A.D. Control of tax when incurred. REGULATORY ASSET - PAS 112 (1.545)	REG POWER HEDGE - CURRENT						Not applicable to Transmission Cost of Service calculation.
REGULATORY ASSET - JA D	REG POWER HEDGE	-	-				
REGULATORY ASSET - FAS 112 (1.549) (1.	REGULATORY ASSET - D & D	-					for tax when incurred.
REGULATORY ASSET - ISABEL Regulatory purposes needs to be amortized over a prescribed life. However, allow for tax when incurred. Regulatory ASSET - PLM CURRENT	REGULATORY ASSET - FAS 112	(1,545)				(1,545)	for tax when incurred.
REGULATORY ASSET - NUG REGULATORY ASSET - PJM CURRENT							Represents cost that for regulatory purposes needs to be amortized over a prescribed life. However, allowable for tax when incurred.
REGULATORY ASSET - PJM CURRENT REGULATORY ASSET - VA SLS TAX (1,731) (1,731) REGULATORY ASSET - VA SLS TAX (1,731) REGULATORY ASSET - VA SLS TAX CURRENT REGULATORY ASSET - VA SLS TAX CURRENT RETIREMENT - EXEC SUPP RET (ISSRP) - NONOP (260) (260) REGULATORY ASSET - VA SLS TAX CURRENT (11,117) (11,117) (11,117) (260) RETIREMENT - EXEC SUPP RET (ISSRP) - NONOP (260) RETIREMENT - EXEC SUPP RET (ISSRP) - NONOP (260) RETIREMENT - EXEC SUPP RET (ISSRP) - NONOP (260) RETIREMENT - EXEC SUPP RET (ISSRP) - NONOP (260) RETIREMENT - EXEC SUPP RET (ISSRP) - NONOP (260) RETIREMENT - EXEC SUPP RET (ISSRP) - NONOP (260) RETIREMENT - EXEC SUPP RET (ISSRP) - NONOP (260) RETIREMENT - EXEC SUPP RET (ISSRP) - NONOP (260) RETIREMENT - EXEC SUPP RET (ISSRP) - NONOP (260) RETIREMENT - EXEC SUPP RET (ISSRP) - NONOP (260) RETIREMENT - EXEC SUPP RET (ISSRP) - NONOP (260) RETIREMENT - EXEC SUPP RET (ISSRP) - NONOP (260) RETIREMENT - EXEC SUPP RET (ISSRP) - NONOP (260) RETIREMENT - EXEC SUPP RET (ISSRP) - NONOP (260) RETIREMENT - EXEC SUPP RET (ISSRP) - NONOP - COL SUPP RETIREMENT - EXEC SUPP RE		(0.055)	(0.055)				Represents cost that for regulatory purposes needs to be amortized over a prescribed life. However, allowable
REGULATORY ASSET - VA SLS TAX (1.731) REGULATORY ASSET - VA SLS TAX CURRENT REGULATORY ASSET - VA SLS TAX CURRENT (11.117) REGULATORY ASSET - VA SLS TAX CURRENT REGULATORY ASSET - VA SLS TAX CURRENT (11.117) REGULATORY ASSET - VA SLS TAX CURRENT (11.117) (11.117) REGULATORY ASSET - VA SLS TAX CURRENT (11.117) RETIREMENT - EXEC SUPP RET (ESRP) - NONOP (260) ROW AS EXECUTED TO TRANSISSION COST OF Service calculation. BOOK expense for emissions allowances based on moving-average-cost, tax expense based on specific dentification. Represents the deferred state tax impact related to WV NOL. This deferral will turn around when the pollul control projects are placed in service. REGULATORY ASSET - VA SLS TAX CURRENT (6.091) REFERENCE OF TAX SLS		(3,955)	(3,955)				Represents cost that for regulatory purposes needs to be amortized over a prescribed life. However, allowable
REGULATORY ASSET - VA SLS TAX (1,731)	REGULATORY ASSET - PJM CURRENT	-	-				for tax when incurred.
REGULATORY ASSET: VA SLS TAX CURRENT (11,117) (11,117) (260)	REGULATORY ASSET - VA SLS TAX	(1,731)	(1,731)				for tax when incurred.
Book expense for emissions allowances based on noviny average-cost, as expense based on specific identification. W.YA. STATE NOL CFWD WAS STATE POLLUTION CONTROL. Represents the deferred state tax impact related to W.Y. Pollution control projects. This deferral will turn around when the pollut control projects are placed in service. Represents the deferred state tax impact related to W.Y. Pollution control projects. This deferral will turn around when the pollut control projects are placed in service. Represents the deferred state tax impact related to W.Y. Pollution control projects. This deferral will turn around when the pollut control projects are placed in service. Represents the deferred state tax impact related to W.Y. Pollution control projects. This deferral will turn around when the pollut control projects. This deferral will turn around when the pollut control projects are placed in service. Represents the deferred state tax impact related to W.Y. Pollution control projects. This deferral will turn around when the pollut control projects. This deferral will turn around when the pollut control projects. This deferral will turn around when the pollut control projects. This deferral will turn around when the pollut control projects. This deferral will turn around when the pollution control projects. This deferral will turn around when the pollution control projects. This deferral will turn around when the pollution control projects. This deferral will turn around when the pollution control projects. This deferral will turn around when the pollution control projects. This deferral will turn around when the pollution control projects. This deferral will turn around when the pollution control projects. This deferral will turn around when the pollution control projects. This deferral will turn around when the pollution control projects. This deferral will turn around when the pollution control projects. This deferral will turn around with the pollution control projects. This deferral will turn a							for tax when incurred.
SOZ ALLOWANCES - NONCURRENT W.V.A. STATE NOL C-FWD . Represents the deferred state tax impact related to WV NOL. This deferral will turn around when the pollut control projects are placed in service. W.V.A. STATE NOL C-FWD . Represents the deferred state tax impact related to WV Pollution control projects. This deferral will turn around when the pollut control projects are placed in service. W.V.A. STATE POLLUTION CONTROL M.V.A. STATE POLLUTION CONTROL ADPIT: OTHER COMPREHENSIVE INCOME (E.991) (6.991)	RETIREMENT - EXEC SUPP RET (ESRP) - NONOP	(260)	(260)				Not applicable to Transmission Cost of Service calculation. Book expense for emissions allowances based on moving average cost, tay expense based on encertia
W.V.A. STATE NOL.CFVD Control projects are placed in service. Represents the deferred state tax impact related to WV Pollution control projects. This deferral will turn an April T. OFFIRE COMPREHENSIVE INCOME (6.091)	SO2 ALLOWANCES - NONCURRENT						identification.
Represents the deferred state tax impact related to WY Pollution control projects. This deferral will turn an once placed in service.	W.VA. STATE NOL CFWD						control projects are placed in service.
ADETT - OTHER COMPREHENSIVE INCOME (12.827) (12.		(6.004)			(6.004)		Represents the deferred state tax impact related to WV Pollution control projects. This deferral will turn around
DFT EFFECT ON SIT NONOP - OCI	ADFIT - OTHER COMPREHENSIVE INCOME	(12,827)	(12,827)		(0,031)		Not applicable to Transmission Cost of Service calculation.
DEDESIGNATED DEBT NOT ISSUED (670) (670) (670) Not applicable to Transmission Cost of Service calculation.	DFIT EFFECT ON SIT NONOP - OCI	(77)	(77)				Not applicable to Transmission Cost of Service calculation.
REG LIAB - DEBT VALUATION - MTM - CURRENT (0) (0) Not applicable to Transmission Cost of Service calculation. REG LIAB CURRENT TIDER AS BEAR GARDEN COST RESERVE (173) (173) Not applicable to Transmission Cost of Service calculation. VA PROPERTY TAX (23) (23) (23) Not applicable to Transmission Cost of Service calculation. RETIREMENT - FASS 87 (8,230) (8,230) Not applicable to Transmission Cost of Service calculation. FAS 133 - DEBT VALUATION - MTM - CURRENT LIAB (0) (0) Not applicable to Transmission Cost of Service calculation. REG ASSET - AS EXEC - OST VA (153) (183) Not applicable to Transmission Cost of Service calculation. REG ASSET - ALL OWN DOST RAD SERVICE - COST VA - COST RESERVED TO TRANSPORT COST RESERVED TRANSPORT COST RESERVED TO TR	DEDESIGNATED DEBT NOT ISSUED FUEL DEF CURRENT LIAB	(670)	(670)				Not applicable to Transmission Cost of Service calculation.
VA PROPERTY TAX	REG LIAB - DEBT VALUATION - MTM - CURRENT	(0)					Not applicable to Transmission Cost of Service calculation.
RETIREMENT - FASB 87 (8.230)	VA PROPERTY TAX	(23)					Not applicable to Transmission Cost of Service calculation.
REG ASSET - AS REC COST VA (183) (183) Not applicable to Transmission Cost of Service calculation. REG ASSET CURRENT RIDER AS DSM (866) (866) Not applicable to Transmission Cost of Service calculation. EMISSIONS ALLOWANCES (19,911) (19,911) Not applicable to Transmission Cost of Service calculation. FEDERAL TAX INTEREST EXPENSE NC (1,175) (Not applicable to Transmission Cost of Service calculation. REG ASSET - PLANT (1,623) (1,623) Not applicable to Transmission Cost of Service calculation. REG ASSET - PLOSE DES DES DES DES DES DES DES DES DES D	RETIREMENT - FASB 87	(8,230)				(8,230)	Not applicable to Transmission Cost of Service calculation.
EMISSIONS ALLOWANCES (19.911) (19.911) Not applicable to Transmission Cost of Service calculation.	REG ASSET - A5 REC COST VA	(183)	(183)				Not applicable to Transmission Cost of Service calculation.
FEDERAL TAX INTEREST EXPENSE NC (1,175) (1,175) Not applicable to Transmission Cost of Service calculation.	EMISSIONS ALLOWANCES	(19,911)	(19,911)				Not applicable to Transmission Cost of Service calculation.
REG ASSET - HEDGE DEBT DE-DESIGNATED DEBT NOT ISSUE (1,538) Not applicable to Transmission Cost of Service calculation. REG ATRR NON CURRENT (4,822) Not applicable to Transmission Cost of Service calculation. ROUNDING (0) (0) Not applicable to Transmission Cost of Service calculation.	FEDERAL TAX INTEREST EXPENSE NC	(1,175)	(1,175)				Not applicable to Transmission Cost of Service calculation.
REG ATRR NON CURRENT (4.822) (4.822) Not applicable to Transmission Cost of Service calculation. ROUNDING (0) Not applicable to Transmission Cost of Service calculation.	REG ASSET - HEDGE DEBT DE-DESIGNATED DEBT NOT ISSUE	(1,538)	(1,538)				Not applicable to Transmission Cost of Service calculation.
	REG ATRR NON CURRENT ROUNDING	(0)	(0)				Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.
Subtotal - p277 (Form 1-F filer: see note 6, below) (1,060,486) (1,044,631) - (6,091) (9,774) (Less FASB 109, Above if not separately removed (43,192) (43,192) -	Subtotal - p277 (Form 1-F filer: see note 6, below)	(1,060,496)	(1,044,631)		(6,091)	(9,774)	

ATTACHMENT H-16A Taylor (ADIT) Worksheet - December 31, 2011

Attachment 1 - Accumulated Deferred income raxes (ADIT) Worksheet - December 31, 2011										
Less FASB 106 Above if not separately removed	-									
Total	(1,017,304)	(1,001,439)		(6,091)	(9,774)					

Instructions for Account 283:

- ADIT items related only to Non-Electric Operations (e.g., Gas, Water, Sewer) or Production are directly assigned to Column C
 ADIT items related only to Transmission are directly assigned to Column D
 ADIT items related to Plant and not in Columns C & D are included in Column E
 ADIT items related to labor and not in Columns C & D are included in Column F

- 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. Re: Form 1-F filer: Sum of subtotals for Accounts 282 and 283 should tie to Form No. 1-F, p.113.57.c

Attachment 1- Accumulated Deferred Income Taxes (ADIT) Worksheet Amortization ITC-255

		l	tem	Balance	Amortization
1	Amortization				1,064
2	Amortization to line 136 of Appendix A	A 1	otal		170
3	Total	_		-	1,23
4	Total Form No. 1 (p 266 & 267)	F	orm No. 1 balance	(p.266) for amortization	1,234
E	Difference /1			_	_

/1 Difference must be zero

Virginia Electric and Power Company ATTACHMENT H-16A Attachment 1A - Accumulated Deferred Income Taxes (ADIT) Worksheet - December 31 of the Previous Year (800's)

	Only Transmission Related	Plant Related	Labor Related	Total ADIT
ADIT- 282	(301,371)	(41,008)	(50,332)	
ADIT-283	0	(6,554)	(27,932)	
ADIT-190	78	116,526	29,820	
Subtotal	(301,292)	68,964	(48,444)	
Wages & Salary Allocator			5.1167%	
Gross Plant Allocator		13.4664%		
End of Year ADIT	(301,292)	9,287	(2,479)	(294,484)

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

End of Year Balances :						
A	B Total	C Production	D Only	E	F	G
ADIT-190		Or Other Related	Transmission Related	Plant Related	Labor Related	Justification
ADFIT - OTHER COMPREHENSIVE INCOME	123	123				Not applicable to Transmission Cost of Service calculation.
BAD DEBTS	7,225	7,225				For tax purposes bad debts are deductible when they are deemed to be uncollectible / worthless.
CAPITAL LEASE	452	452				Not applicable to Transmission Cost of Service calculation.
CAPITALIZED BROKERS FEES	-	-				Not applicable to Transmission Cost of Service calculation.
CAPITALIZED INTEREST - NONOP CWIP	- 207	207				Not applicable to Transmission Cost of Service calculation.
CAPITALIZED INTEREST NONOP IN SERVICE CAPITALIZED INTEREST OPERATING CWIP	307 119.354	307 119,354				Not applicable to Transmission Cost of Service calculation. Represents tax capitalized interest on projects in CWIP - increase in taxable income.
CAPITALIZED INTEREST OPERATING IN SERVICE	111,159	110,001		111,159		Represents tax "In Service" capitalized Interest placed in service net of tax amortization.
CIAC DC - NONOP IN SERVICE	1,969	1,969				Not applicable to Transmission Cost of Service calculation.
CIAC NC - NONOP CWIP	16	16				Not applicable to Transmission Cost of Service calculation.
CIAC NC - NONOP IN SERVICE CIAC VA - NONOP CWIP	2,510 (388)	2,510 (388)				Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.
CIAC VA - NONOP IN SERVICE	97,733	97,733				Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.
CONTINGENT CLAIMS CURRENT	863	863				Not applicable to Transmission Cost of Service calculation.
CONTINGENT CLAIMS NONCURRENT	4,634	4,634				Not applicable to Transmission Cost of Service calculation.
CUSTOMER ACCOUNTS-RESERVE & REFUND	5,354	5,354				Not applicable to Transmission Cost of Service calculation.
CUSTOMER ACCOUNTS INTEREST-RESERVE & REFUND	(0)	(0)				Not applicable to Transmission Cost of Service calculation. Book expensed as billed over 15 yr assessment period; tax deduct in year of assessment because
DECOMMISSIONING & DECONTAMINATION	-	-				all events test met as liability is based on prior facility use.
DEFERRED GAIN/LOSS NONOPERATING	(56)	(56)				Not applicable to Transmission Cost of Service calculation.
DEFERRED GAIN/LOSS OPERATING	228 (736)	(700)		228		Represents the ADIT on Book Gain/Loss as accrued.
DEFERRED GAIN/LOSS-FUTURE USE DEFERRED GAIN/LOSS-FUTURE USE NONOP	(736) 1,917	(736) 1,917				Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.
DEFERRED N.C. SIT NONOP - OCI	1,917	1,917				Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.
DEFERRED SIT NONOP - OCI	22	22				Not applicable to Transmission Cost of Service calculation.
DFIT 190 OPERATING NONCURRENT ASSET	342	342				Not applicable to Transmission Cost of Service calculation.
DFIT 282 NONOPERATING PLANT NONCURR LIAB	4,635	4,635				Not applicable to Transmission Cost of Service calculation.
DFIT 282 OPERATING PLANT NONCURR LIAB DFIT 283 NONOPERATING CURRENT LIAB	111,958 1,726	111,958 1,726				Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.
DFIT 283 NONOPERATING NONCURRENT LIAB	7,751	7,751				Not applicable to Transmission Cost of Service calculation.
DFIT 283 OPERATING CURRENT LIABILITY	7,115	7,115				Not applicable to Transmission Cost of Service calculation.
DFIT 283 OPERATING NONCURRENT CURRENT LIAB	(272)	(272)				Not applicable to Transmission Cost of Service calculation.
DFIT 283 OPERATING NONCURRENT LIAB	23,863	23,863				Not applicable to Transmission Cost of Service calculation.
DFIT 283 OPERATING OTHER NONCURRENT LIABILITY DFIT EFFECT ON SIT NONOP - OCI	852	852				Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.
DIRECTOR CHARITABLE DONATION	105	105				Not applicable to Transmission Cost of Service calculation.
DOE SETTLEMENT - ASSET BASIS REDUCTION	1,328	1,328				Not applicable to Transmission Cost of Service calculation.
DOE SETTLEMENT - INVENTORY BASIS REDUCTION	8,024	8,024				Not applicable to Transmission Cost of Service calculation.
DSIT 190 NONOP CURRENT ASSET D.C.	(1)	(1)				Not applicable to Transmission Cost of Service calculation.
DSIT 190 NONOP CURRENT ASSET N.C. DSIT 190 NONOP CURRENT ASSET VA	(52) (803)	(52) (803)				Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.
DSIT 190 NONOP CURRENT ASSET W.V.	(34)	(34)				Not applicable to Transmission Cost of Service calculation.
DSIT 190 NONOP NONCURRENT ASSET D.C.	96	96				Not applicable to Transmission Cost of Service calculation.
DSIT 190 NONOP NONCURRENT ASSET N.C.	4,609	4,609				Not applicable to Transmission Cost of Service calculation.
DSIT 190 NONOP NONCURRENT ASSET VA	73,124	73,124				Not applicable to Transmission Cost of Service calculation.
DSIT 190 NONOP NONCURRENT ASSET W.V. DSIT 190 NONOP PLANT NONCURR ASSET D.C.	2,390 20	2,390 20				Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.
DSIT 190 NONOP PLANT NONCURR ASSET N.C.	1,060	1,060				Not applicable to Transmission Cost of Service calculation.
DSIT 190 NONOP PLANT NONCURR ASSET VA	16,522	16,522				Not applicable to Transmission Cost of Service calculation.
DSIT 190 NONOP PLANT NONCURR ASSET W.V.	542	542				Not applicable to Transmission Cost of Service calculation.
DSIT 190 OPERATING CURRENT ASSET D.C.	40	40				Not applicable to Transmission Cost of Service calculation.
DSIT 190 OPERATING CURRENT ASSET N.C. DSIT 190 OPERATING CURRENT ASSET VA	736 11,649	736 11,649				Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.
DSIT 190 OPERATING CURRENT ASSET W.V.	397	397				Not applicable to Transmission Cost of Service calculation.
DSIT 190 OPERATING NONCURR ASSEST D.C.	7	7				Not applicable to Transmission Cost of Service calculation.
DSIT 190 OPERATING NONCURR ASSEST N.C.	850	850				Not applicable to Transmission Cost of Service calculation.
DSIT 190 OPERATING NONCURR ASSEST VA	13,920	13,920				Not applicable to Transmission Cost of Service calculation.
DSIT 190 OPERATING NONCURR ASSEST VA MIN DSIT 190 OPERATING NONCURR ASSEST W.V.	(150) 455	(150) 455				Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.
DSIT 190 OPERATING NONCORR ASSEST W.V. DSIT 190 OPERATING PLANT NONCURR ASSET D.C.	112	112				Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.
DSIT 190 OPERATING PLANT NONCURR ASSET N.C.	5,712	5,712				Not applicable to Transmission Cost of Service calculation.
DSIT 190 OPERATING PLANT NONCURR ASSET VA	90,460	90,460				Not applicable to Transmission Cost of Service calculation.
DSIT 190 OPERATING PLANT NONCURR ASSET W.V. DSIT 283 OP OTHER NONCURR LIAB N.C.	2,959 (17)	2,959				Not applicable to Transmission Cost of Service calculation.
DSIT 283 OP OTHER NONCORR LIAB N.C. DSIT 283 OP OTHER NONCURR LIAB VA	(230)	(230)				Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.
DSIT 283 OP OTHER NONCURR LIAB W.V.	(8)	(8)				Not applicable to Transmission Cost of Service calculation.
DSM	-					Not applicable to Transmission Cost of Service calculation.
EARNEST MONEY	-					Not applicable to Transmission Cost of Service calculation.
EMISSIONS ALLOWANCES	0 5.751	0 5,751				Not applicable to Transmission Cost of Service calculation.
FAS 109 ITC DFIT DEFICIENCY (190) FAS 109 ITC DSIT DEFICIENCY D.C. (190)	5,751 1	5,751				Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.
FAS 109 ITC DSIT DEFICIENCY N.C. (190)	62	62				Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.
FAS 109 ITC DSIT DEFICIENCY VA (190)	981	981				Not applicable to Transmission Cost of Service calculation.
FAS 109 ITC DSIT DEFICIENCY W.V.(190)	32	32				Not applicable to Transmission Cost of Service calculation.
FAS 109 ITC DSIT GROSSUP D.C.	1	1				Not applicable to Transmission Cost of Service calculation.
FAS 109 ITC DSIT GROSSUP N.C. FAS 109 ITC DSIT GROSSUP VA	40 627	40 627				Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.
FAS 109 ITC DSIT GROSSUP VA FAS 109 ITC DSIT GROSSUP W.V.	20	20				Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.
FAS 109 ITC GROSSUP (190)	3,676	3,676				Not applicable to Transmission Cost of Service calculation.
FAS 109 ITC REG LIAB	-	-				Not applicable to Transmission Cost of Service calculation.

FAS 133	31,487	31,487				Not applicable to Transmission Cost of Service calculation.
FAS133 - DEFERRED GAIN/LOSS CAPAC HEDGE NON CURRE	793	793				Not applicable to Transmission Cost of Service calculation.
FAS 133 REG FTR CURRENT	-	-				Not applicable to Transmission Cost of Service calculation.
FAS 133 POWER HEDGE CURRENT ASSET	8	8				Not applicable to Transmission Cost of Service calculation.
FAS 133 REG HEDGE DEBT CURRENT	0	0				Not applicable to Transmission Cost of Service calculation.
FAS 143 ASSET OBLIGATION	13,790	13,711	78			Represents ARO accruals not deductible for tax.
FAS143 DECOMMISSIONING	301,871	301,871				Represents ARO accruals not deductible for tax.
FEDERAL TAX INTEREST EXPENSE NON CURRENT	-	-				Not applicable to Transmission Cost of Service calculation.
FIXED ASSETS	386	386				Not applicable to Transmission Cost of Service calculation.
FIXED ASSETS NON CURRENT CURRENT	(656)	(656)				Not applicable to Transmission Cost of Service calculation.
THE HOLE TO HOLL CONTENT CONTENT	(000)	(000)				Books amortize the fleet lease extension credit over the new lease; tax takes the deduction when
FLEET LEASE CREDIT - CURRENT	51			51		incurred.
TEEL TEENER ONEDIT OOMENT	0.			0.		
FLEET LEASE CREDIT - NONCURRENT	27			27		Books amortizes the fleet lease extension credit over the new lease; tax takes the deduction when incurred.
	2,362	0.000		21		
FUEL DEF CURRENT LIAB		2,362				Not applicable to Transmission Cost of Service calculation.
FUEL DEF NON CUR LIAB	8,272	8,272				Not applicable to Transmission Cost of Service calculation.
FUEL DEF OTHER NON CUR LIAB	1,197	1,197				Not applicable to Transmission Cost of Service calculation.
GAIN SALE/LEASEBACK - SYSTEM OFFICE	-	-				Not applicable to Transmission Cost of Service calculation.
GROSS REC-UNBILLED REV-NC	119	119				Books include income when meter is read; taxed when service is provided.
HEADWATER BENEFITS	483	483				Not applicable to Transmission Cost of Service calculation.
						Books recognizes the expense as incurred. For tax the deduction is recognized when the casks are
INT STOR NORTH ANNA	2,976	2,976				filled.
						Books recognizes the expense as incurred. For tax the deduction is recognized when the casks are
INT STOR SURRY	567	567				filled.
LONG TERM DISABILITY RESERVE	6,550				6,550	Book estimate accrued and expensed; tax deduction when paid.
METERS	7,162	7,162			0,000	Books pre-capitalize when purchased; tax purposes when installed.
NUCLEAR FUEL - PERMANENT DISPOSAL	(19)	(19)				Books estimate expense, tax deduction taken when paid.
OBSOLETE INVENTORY		-				Not applicable to Transmission Cost of Service calculation.
OPEB	14,072					Represents the difference between the book accrual expense and the actual funded amount.
PERFORMANCE ACHIEVEMENT PLAN	(33)	(33)				Not applicable to Transmission Cost of Service calculation.
POWER PURCHASE BUYOUT	499	499				Represents the difference between the book accrual expense and the actual funded amount.
PREMIUM, DEBT, DISCOUNT AND EXPENSE	5,061			5,061		Books record the yield to maturity method; taxes amortize staight line.
P'SHIP INCOME - NC ENTERPRISE	49	49				Not applicable to Transmission Cost of Service calculation.
P'SHIP INCOME - VIRGINIA CAPITAL	216	216				Not applicable to Transmission Cost of Service calculation.
QUALIFIED SETTLEMENT FUND						Not applicable to Transmission Cost of Service calculation.
REACTOR DECOMMISSIONING LIABILITY		_				Represents the difference between the accrual and payments.
	(4.640)	(4.040)				
REG FUEL HEDGE	(4,619)	(4,619)				Not applicable to Transmission Cost of Service calculation.
REG FUEL HEDGE NONOP	4,650	4,650				Not applicable to Transmission Cost of Service calculation.
REG HEDGES CAPACITY	-	-				Not applicable to Transmission Cost of Service calculation.
REG HEDGES CAPACITY NC	-	-				Not applicable to Transmission Cost of Service calculation.
REG HEDGES DEBT	-	-				Not applicable to Transmission Cost of Service calculation.
REG LIAB - DEBT VALUATION - MTM - CURRENT	1,231	1,231				Not applicable to Transmission Cost of Service calculation.
REG LIAB - DEFERRED DISQUALIFIED DEBT NOT ISSUED	17,409	17,409				Not applicable to Transmission Cost of Service calculation.
REG LIAB - DEFERRED G/L CAPACITY HEDGE - CURRENT	2,447	2,447				Not applicable to Transmission Cost of Service calculation.
REG LIAB - DEFERRED G/L CAPACITY HEDGE NON CUR	(0)	(0)				Not applicable to Transmission Cost of Service calculation.
REG LIAB - DEFERRED G/L POWER HEDGE - CURRENT	441	441				
						Not applicable to Transmission Cost of Service calculation.
REG LIAB - DEFERRED VALUATION - MTM - NON CURRENT	6,339	6,339				Not applicable to Transmission Cost of Service calculation.
REG LIAB - FTR CURRENT	4,136	4,136				Not applicable to Transmission Cost of Service calculation.
REG LIAB - CURRENT RIDER A6 BEAR GARDEN AFUDC DEBT	(227)	(227)				Not applicable to Transmission Cost of Service calculation.
REG LIAB CURRENT RIDER A6 BEAR GARDEN COST RESERVE	1,245	1,245				Not applicable to Transmission Cost of Service calculation.
REG LIAB OTHER NON CURR DOE SETTLEMENT	(0)	(0)				Not applicable to Transmission Cost of Service calculation.
REG LIAB PLANT CONTRA VASLSTX	10,725	10,725				Not applicable to Transmission Cost of Service calculation.
REG LIABILITY DECOMMISSIONING	136,811	136,811				Not applicable to Transmission Cost of Service calculation.
REG LIABILITY HEDGES DEBT	-	_				Not applicable to Transmission Cost of Service calculation.
REG RATE REFUND - CURRENT	27,470	27,470				Not applicable to Transmission Cost of Service calculation.
REG RATE REFUND - NONCURRENT	23,100	23,100				Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.
REG RATE REFUND INTEREST - CURRENT	23,100	23,100				
						Not applicable to Transmission Cost of Service calculation.
REGULATORY ASSET - D & D	4	4				Not applicable to Transmission Cost of Service calculation.
REGULATORY ASSET - VA SLS TAX	4,962	4,962				Not applicable to Transmission Cost of Service calculation.
RESTRICTED STOCK AWARD	1,059	1,059				Not applicable to Transmission Cost of Service calculation.
RETIREMENT - (FASB 87)	(25,594)				(25,594)	Book estimate accrued and expensed; tax deduction when paid.
RETIREMENT - EXEC SUPP RET (ESRP) - NONOP	(42)	(42)				Not applicable to Transmission Cost of Service calculation.
RETIREMENT - SUPPLEMENTAL RETIREMENT	138	138				Not applicable to Transmission Cost of Service calculation.
						Book amount accrued and expensed; tax deduction when paid. These amounts will be paid in the
SEPARATION/ERT	20,188					next 12 months.
						Book amount accrued and expensed; tax deduction when paid. These amounts will not be paid in the
SEPARATION/ERT - NON CURRENT	7					next 12 months.
SUCCESS SHARE PLAN	3,075					Book amount accrued as its earned; tax deduction is actual payout.
VA SALES & USE TAX AUDIT (INCL. INT)	-	-				Not applicable to Transmission Cost of Service calculation.
VACATION ACCRUAL	10,089	10,089				Not applicable to Transmission Cost of Service calculation.
W.VA. STATE POLLUTION CONTROL - FEDERAL EFFECT	2,294	2,294				Federal effect of state deductions.
THE POLESTICATION OF THE PERMITTED IN TH	2,234	2,204				Property tax expense is accrued for accounting purposes using the prior year's rates on the balance
						of the property located in the state at December 31 of the previous year. Tax takes a deduction
WEST VA PROPERTY TAX	1,646	1,646				when paid.
ADFIT - OTHER COMPREHENSIVE INCOME	(123)	(123)				Not applicable to Transmission Cost of Service calculation.
DEFERRED SIT NONOP - OCI	(22)	(22)				Not applicable to Transmission Cost of Service calculation.
DFIT EFFECT ON SIT NONOP - OCI	(8)	(8)				Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.
NUC FUEL - PERMANENT DISPOSAL	19	19				Not applicable to Transmission Cost of Service calculation.
RETIREMENT - (FASB 87)	25,594					Book estimate accrued and expensed; tax deduction when paid.
PERFORMANCE ACHIEVEMENT PLAN	33	33				Not applicable to Transmission Cost of Service calculation.
REG ASSET CURRENT RIDER A5 DSM	538	538				Not applicable to Transmission Cost of Service calculation.
EMISSIONS ALLOWANCES	2,394	2,394				Not applicable to Transmission Cost of Service calculation.
ROUNDING	0	0				
Subtotal - p234	1,430,373	1,269,876	78	116,526	43,893	
Less FASB 109 Above if not separately removed	11,191	11,191			-	
Less FASB 106 Above if not separately removed	14,072	0	0	0	14,072	
Total	1,405,110	1,258,685	78	116,526	29,820	

Instructions for Account 190:

- ADIT items related only to Non-Electric Operations (e.g., Gas, Water, Sewer) or Production are directly assigned to Column C
 ADIT items related only to Transmission are directly assigned to Column D
 ADIT items related to Plant and not in Columns C & Dare included in Column E
 ADIT items related to Plant and not in Columns C & D are included in Column F

- 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. Re: Form 1-F filer: Sum of subtotals for Accounts 282 and 283 should tie to Form No. 1-F, p.113.57.c

A	В	С	D	E	F	G
ADIT- 282	Total	Production Or Other	Only Transmission	Plant	Labor	
AFC DEFERRED TAX - FUEL CWIP	(5)	Related (5)	Related	Related	Related	Justification Represents the amount of amortization of AFC in service not allowable for tax.
AFC DEFERRED TAX - FUEL IN SERVICE	(62)	(62)				Represents the amount of amortization of AFC in service not allowable for tax.
AFC DEFERRED TAX - PLANT CWIP AFC DEFERRED TAX - PLANT IN SERVICE	(8,343) (19,808)	(8,343) (7,352)	(12,456)			Represents the amount of amortization of AFC in service not allowable for tax. Represents the amount of amortization of AFC in service not allowable for tax.
AFUDC - DEBT - GENERATION RIDER		-	, , ,			Not applicable to Transmission Cost of Service calculation.
BOOK CAPITALIZED INTEREST CWIP CAP EXPENSE	(1,168) (14,176)	(14,176)		(1,168)		Represents the unallowable amount of book interest. Capitalized for books and current deduction for tax as repairs.
CAPITAL LEASE	(460)	(460)				Not applicable to Transmission Cost of Service calculation.
CASUALTY LOSS	(35,809)			(35,809)		Book varies in treatment; tax sec. 165 casualty loss for the decline in value (up to the adj. basis) and Sec 162 deduction for repairs to restore to pre-casualty condition.
COMPUTER SOFTWARE-BOOK AMORT	22,312	(, , , , , , ,	22,312	Represents total Book Computer Software Amortization Schedule M addition.
COMPUTER SOFTWARE-CWIP COMPUTER SOFTWARE-TAX AMORT	(6,334) (34,586)	(6,334)				Represents the allowable "In house" deduction for tax. Total tax amortization shown as a schedule M deduction and add back total book amortization.
COST OF REMOVAL	(51,375)	(46,347)	(3,079)			Represents the actual cost of removal allowable for tax over the accrued amount.
DECOMMISSIONING DECOMMISSIONING TRUST BOOK INCOME	(322,718)	(322,718)				Tax deduction for funding decomm trust and tax deferral of book income generated by trust. Not applicable to Transmission Cost of Service calculation.
DFIT 190 NONOPERATING NONCURR ASSET	(6,353)	(6,353)				Not applicable to Transmission Cost of Service calculation.
DFIT 190 OPERATING NONCURR ASSET DFIT 190 OPERATING PLANT NONCURRENT ASSET	(30,211) (4,532)	(30,211) (4,532)				Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.
DSIT 282 NONOP NONCURR PLAN LIABLITY - D.C.	0	0				Not applicable to Transmission Cost of Service calculation.
DSIT 282 NONOP NONCURR PLAN LIABLITY - N.C. DSIT 282 NONOP NONCURR PLAN LIABLITY - VA.	-	-				Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.
DSIT 282 NONOP NONCURR PLAN LIABLITY - W.V.	-	-				Not applicable to Transmission Cost of Service calculation.
DSIT 282 NONOP PLANT NONCURR LIAB D.C. DSIT 282 NONOP PLANT NONCURR LIAB N.C.	(7) (408)	(7) (408)				Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.
DSIT 282 NONOP PLANT NONCURR LIAB VA	(12,617)	(12,617)				Not applicable to Transmission Cost of Service calculation.
DSIT 282 NONOP PLANT NONCURR LIAB W.V. DSIT 282 OPERATING PLANT NONCURR LIAB D.C.	(212) (588)	(212) (588)				Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.
DSIT 282 OPERATING PLANT NONCURR LIAB N.C.	(29,365)	(29,365)				Not applicable to Transmission Cost of Service calculation.
DSIT 282 OPERATING PLANT NONCURR LIAB VA DSIT 282 OPERATING PLANT NONCURR LIAB W.V.	(274,892) (16,679)	(274,892) (16,679)				Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DFIT DEFICIENCY (282)	(11,059)	(11,059)				Not applicable to Transmission Cost of Service calculation.
FAS 109 PLANT DFIT DEFICIENCY (282) FAS109 PLANT DFIT DEFICIENCY (282) - BEAR GARDEN	(24,468)	(24,468) (1,252)				Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.
FAS 109 PLANT DFIT DEFICIENCY (282) - BREMO RIDER	(25)	(25)				Not applicable to Transmission Cost of Service calculation.
FAS 109 PLANT DFIT DEFICIENCY (282) - GENERATION R FAS 109 PLANT DFIT DEFICIENCY (282) - HALIFAX RIDE	(6,487)	(6,487)				Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.
FAS 109 PLANT DFIT DEFICIENCY (282) - NAIII RIDER	(2,904)	(2,904)				Not applicable to Transmission Cost of Service calculation.
FAS 109 PLANT DFIT DEFICIENCY (282) - PPT RIDER FAS 109 PLANT DFIT DEFICIENCY (282) - VCHEC RIDER	(13) (200)	(13) (200)				Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.
FAS 109 PLANT DFIT DEFICIENCY (282) - WARREN RIDER	(71)	(71)				Not applicable to Transmission Cost of Service calculation.
FAS 109 PLANT DSIT DEFICIENCY D.C. (282) FAS 109 PLANT DSIT DEFICIENCY D.C. (282) - BEAR GARDEN	(3)	(3)				Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.
FAS 109 PLANT DSIT DEFICIENCY D.C. (282) - BREMEO R	(0)	(0)				Not applicable to Transmission Cost of Service calculation.
FAS 109 PLANT DSIT DEFICIENCY D.C. (282) - GENERAT FAS 109 PLANT DSIT DEFICIENCY D.C. (282) - NAIII R	(2)	(2)				Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.
FAS 109 PLANT DSIT DEFICIENCY D.C. (282) - VCHEC R	(0)	(0)				Not applicable to Transmission Cost of Service calculation.
FAS 109 PLANT DSIT DEFICIENCY D.C. (282) - WARREN FAS 109 PLANT DSIT DEFICIENCY N.C. (282)	(0)	(0)				Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.
FAS 109 PLANT DSIT DEFICIENCY N.C. (282) - BEAR GA	(13)	(13)				Not applicable to Transmission Cost of Service calculation.
FAS 109 PLANT DSIT DEFICIENCY N.C. (282) - BREMO R FAS 109 PLANT DSIT DEFICIENCY N.C. (282)-GENERAT	(0) (68)	(0) (68)				Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.
FAS 109 PLANT DSIT DEFICIENCY N.C. (282)-HALIFAX	(0)	(0)				Not applicable to Transmission Cost of Service calculation.
FAS 109 PLANT DSIT DEFICIENCY N.C. (282)-NAIII R FAS 109 PLANT DSIT DEFICIENCY N.C. (282)-PP7 RID	(31)	(31)				Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.
FAS 109 PLANT DSIT DEFICIENCY N.C. (282)-VCHEC R	(3)	(3)				Not applicable to Transmission Cost of Service calculation.
FAS 109 PLANT DSIT DEFICIENCY N.C. (282)-WARREN FAS 109 PLANT DSIT DEFICIENCY VA (282)	(1) (4,188)	(1) (4,188)				Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.
FAS 109 PLANT DSIT DEFICIENCY VA (282)-BEAR GARD	(214)	(214)				Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.
FAS 109 PLANT DSIT DEFICIENCY VA (282)-BREMO RID FAS 109 PLANT DSIT DEFICIENCY VA (282) - GENERATIO	(4)	(4)				Not applicable to Transmission Cost of Service calculation.
FAS 109 PLANT DSIT DEFICIENCY VA (282) - HALIFAX R	(0)	(0)				Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.
FAS 109 PLANT DSIT DEFICIENCY VA (282) - NAIII RID FAS 109 PLANT DSIT DEFICIENCY VA (282) - PP7 RIDER	(496)	(496)				Not applicable to Transmission Cost of Service calculation.
FAS 109 PLANT DSIT DEFICIENCY VA (282) - VCHEC RID	(2)	(2)				Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.
FAS 109 PLANT DSIT DEFICIENCY VA (282) - WARREN FAS 109 PLANT DSIT DEFICIENCY W.V. (282)	(12)	(12)				Not applicable to Transmission Cost of Service calculation.
FAS 109 PLANT DSIT DEFICIENCY W.V. (282)-BEAR GA	(137)	(137) (7)				Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.
FAS 109 PLANT DSIT DEFICIENCY W.V. (282)-BREMO R FAS 109 PLANT DSIT DEFICIENCY W.V. (282) - GENERAT	(0) (36)	(0) (36)				Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.
FAS 109 PLANT DSIT DEFICIENCY W.V. (282) - HALIFAX	(0)	(0)				Not applicable to Transmission Cost of Service calculation.
FAS 109 PLANT DSIT DEFICIENCY W.V. (282) - NAIII R FAS 109 PLANT DSIT DEFICIENCY W.V. (282) - PP7 RID	(16) (0)	(16) (0)				Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.
FAS 109 PLANT DSIT DEFICIENCY W.V. (282) - VCHEC R	(1)	(1)				Not applicable to Transmission Cost of Service calculation.
FAS 109 PLANT DSIT DEFICIENCY W.V. (282) - WARREN FIXED ASSETS	(0) (4,395)	(0)		(4,395)		Not applicable to Transmission Cost of Service calculation. Represents IRS audit adjustments to plant-related differences.
FIXED ASSETS - D.C.	1			1		Represents the state impact of IRS Audit adjustments to plant related differences.
FIXED ASSETS - NC FIXED ASSETS - VA	45 303			45 303		Represents the state impact of IRS Audit adjustments to plant related differences. Represents the state impact of IRS Audit adjustments to plant related differences.
FIXED ASSETS - W.V.	15			303 15		Represents the state impact of IRS Audit adjustments to plant related differences.
GAIN(LOSS) INTERCO SALES - BOOK/TAX	(166)	(166)				Tax recognizes the intercompany gain/loss over the tax life of the assets.
INVOLUNTARY CONVERSION - TELECOMMUNICATIONS	(1,104)	(1,104)				Represents the difference between book and tax related to the disposal of telecommunication equipment. Recognized for tax purposes when utilized.
LIBERALIZED DEPRECIATION - FUEL	(8,545)	(8,545)				Represents difference between book burn of nuclear fuel based on usage vs. tax depreciation.
LIBERALIZED DEPRECIATION - FUEL CWIP LIBERALIZED DEPRECIATION - PLANT ACUFILE	(2,509,071)	(481) (2,187,126)	(285,836)		(36,108)	Represents the difference between book CWIP and Tax CWIP. Difference between book and tax depreciation taking in consideration flow-through and ARAM.
LIBERALIZED DEPRECIATION - PLANT LAND FUTURE USE	228	228				Not applicable to Transmission Cost of Service calculation.
LIBERALIZED DEPRECIATION - PLANT LAND NON UTILITY LIBERALIZED DEPRECIATION - PLANT OPER LAND	(532) 940	(532) 940				Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.
LIBERALIZED DEPRECIATION - PLANT OTHER	(200,386)	(200,386)				Not applicable to Transmission Cost of Service calculation.
LIBERALIZED DEPRECIATION - PLANT FUTURE USE LIBERALIZED DEPRECIATION - PLANT NON UTILITY	(4)	(4)				Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.
RESEARCH AND DEVELOPMENT	(1,874)	(1,874)				Not applicable to Transmission Cost of Service calculation.
SUCCESS SHARE PLAN YORKTOWN IMPLOSION - TAX DEPLIB - NON OP	-					Book amount accrued as it's earned; tax deduction is actual payout. Not applicable to Transmission Cost of Service calculation.
LIBERALIZED DEPRECIATION - PLANT ACUFILE Subtotal - p275 (Form 1-F filer: see note 6 below)	175,848 (3.450.674)	175,848 (3,057,963)	(301,371)	(41,008)		Not applicable to Transmission Cost of Service calculation.
Less FASB 109 Above if not separately removed	(53,122)	(3,057,963)	(301,371)	(41,008)	(50,332)	
Less FASB 106 Above if not separately removed Total	(3,397,552)	(3,004,841)	(301,371)	(41,008)	(50,332)	
· v····	(3,381,332)	(5,004,041)	(301,371)	(41,000)	(50,532)	I

- Instructions for Account 282:

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

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

 3. ADIT items related to Plant and not in Columns C & D are included in Column E

 4. ADIT items related to labor and not in Columns C & D are included in Column F

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. Re: Form 1-F filer: Sum of subtotals for Accounts 282 and 283 should tie to Form No. 1-F, p.113.57.c

A ADIT-283	B Total	C Production Or Other	D Only Transmission	E Plant	F Labor	G
ADFIT - OTHER COMPREHENSIVE INCOME	(13,857)	Related (13,857)	Related	Related	Related	Justification Not applicable to Transmission Cost of Service calculation.
AFUDC - DEBT - VCHEC RIDER CURRENT CONTINGENT CLAIMS CURRENT	0	0				Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.
AMORT EXP - SEC 197 INTANGIBLES	0	0				Not applicable to Transmission Cost of Service calculation.
DECOMM POUR OVER DECOMMISSIONING TRUST - UNREALIZED GAIN/LOSS - NC	(21,931) (66,123)	(21,931) (66,123)				Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.
DEFERRED FUEL EXPENSE	(45,278)	(45,278)				Not applicable to Transmission Cost of Service calculation.
DEFERRED FUEL EXPENSE - OTHER CURRENT DEFERRED FUEL EXPENSE - CURRENT	5,547 (82,807)	5,547 (82,807)				Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.
DEFERRED N.C. SIT NONOP - OCI	-	-				Not applicable to Transmission Cost of Service calculation.
DEFERRED SIT NONOP - OCI DFIT 190 NONOPERATING CURRENT ASSET	(2,440)	(2,440)				Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.
DFIT 190 NONOPERATING NONCURR ASSET	(28,065)	(28,065)				Not applicable to Transmission Cost of Service calculation.
DFIT 190 OPERATING CURRENT ASSET DFIT 190 OPERATING NONCURR ASSET	(4,487) (5,617)	(4,487)				Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.
DFIT 190 OPERATING NONCURRENT ASSET	6	6				Not applicable to Transmission Cost of Service calculation.
DFIT 283 NONOP OTHER NONCURRENT LIABILITY DFIT 283 OPERATING NONCURRENT LIAB	18 89	18 89				Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.
DFIT EFFECT ON SIT NONOP - OCI	(8)	(8)				Not applicable to Transmission Cost of Service calculation.
DOE SETTLEMENT DSIT 283 NONOP CURRENT LIABILITY - D.C.	(61,137)	(61,137) (6)				Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.
DSIT 283 NONOP CURRENT LIABILITY - N.C.	(288)	(288)				Not applicable to Transmission Cost of Service calculation.
DSIT 283 NONOP CURRENT LIABILITY - VA. DSIT 283 NONOP CURRENT LIABILITY - W.V.	(4,447) (190)	(4,447) (190)				Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.
DSIT 283 NONOP NONCURR OTHER LIABILITY - D.C.						Not applicable to Transmission Cost of Service calculation.
DSIT 283 NONOP NONCURR OTHER LIABILITY - N.C. DSIT 283 NONOP NONCURR OTHER LIABILITY - VA.	- :					Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.
DSIT 283 NONOP NONCURR OTHER LIABILITY - W.V.	-	-				Not applicable to Transmission Cost of Service calculation.
DSIT 283 NONOP NONCURRENT LIABILITY D.C. DSIT 283 NONOP NONCURRENT LIABILITY N.C.	(26)	(26) (1,275)				Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.
DSIT 283 NONOP NONCURRENT LIABILITY VA	(20,234)	(20,234)				Not applicable to Transmission Cost of Service calculation.
DSIT 283 NONOP NONCURRENT LIABILITY W.V. DSIT 283 OP OTHER NONCURR ASSET VA MIN	(661) 10	(661) 10				Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.
DSIT 283 OP OTHER NONCURR LIAB D.C.	(71)	(71)				Not applicable to Transmission Cost of Service calculation.
DSIT 283 OP OTHER NONCURR LIAB N.C. DSIT 283 OP OTHER NONCURR LIAB VA.	(3,933)	(3,933)				Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.
DSIT 283 OP OTHER NONCURR LIAB VA. MIN	(10)	(10)				Not applicable to Transmission Cost of Service calculation.
DSIT 283 OP OTHER NONCURR LIAB W.V. DSIT 283 OPERATING CURRENT LIABILITY D.C.	(2,042)	(2,042)				Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.
DSIT 283 OPERATING CURRENT LIABILITY N.C.	(1,201)	(1,201)				Not applicable to Transmission Cost of Service calculation.
DSIT 283 OPERATING CURRENT LIABILITY VA DSIT 283 OPERATING CURRENT LIABILITY W.V.	(18,285)	(18,285) (832)				Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.
EARNEST MONEY	-	-				Represents advances not recognized for tax.
EMISSIONS ALLOWANCES FAS 109 OTHER DFIT GROSSUP (283)	2,394 (21,603)	2,394 (21,603)				Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DFIT GROSSUP (283) - BEAR GARDEN	(801)	(801)				Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DFIT GROSSUP (283) - BREMO RIDER FAS 109 OTHER DFIT GROSSUP (283) - GENERATION RIDE	(16) (4,147)	(16) (4,147)				Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DFIT GROSSUP (283) - HALIFAX RIDER	(1)	(1)				Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DFIT GROSSUP (283) - NAIII RIDER FAS 109 OTHER DFIT GROSSUP (283) - PP7 RIDER	(1,857)	(1,857)				Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DFIT GROSSUP (283) - VCHEC RIDER	3,146	3,146				Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DFIT GROSSUP (283) - VCHEC RIDER CUR FAS 109 OTHER DFIT GROSSUP (283) - VCHEC RIDER NON	(2,534)	(2,534)				Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DFIT GROSSUP (283) - WARREN RIDER	(45)	(45)				Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP DC FAS 109 OTHER DSIT GROSSUP DC - BEAR GARDEN RIDER	(4)	(4)				Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP DC - GENERATION RIDER	(2)	(2)				Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP DC - NAIII RIDER FAS 109 OTHER DSIT GROSSUP DC - VCHEC RIDER	(0)	(0)				Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP DC - VCHEC RIDER CURR FAS 109 OTHER DSIT GROSSUP DC - WARREN RIDER	(0)	(0)				Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP NC	(233)	(233)				Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP NC - BEAR GARDEN RIDER FAS 109 OTHER DSIT GROSSUP NC - BREMO RIDER	(9)	(9)				Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP NC - GENERATION RIDER	(44)	(44)				Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP NC - HALIFAX RIDER FAS 109 OTHER DSIT GROSSUP NC - NAIII RIDER	(0)	(0)				Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP NC - PP7 RIDER	(0)	(0)				Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP NC - VCHEC RIDER FAS 109 OTHER DSIT GROSSUP NC - VCHEC RIDER CURR	35 (28)	35 (28)				Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP NC - VCHEC RIDER NONCURR	(9)	(9)				Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP NC - WARREN RIDER FAS 109 OTHER DSIT GROSSUP VA	(0)	(0)				Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP VA - BEAR GARDEN RIDER	(137)	(137)				Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP VA - BREMO RIDER FAS 109 OTHER DSIT GROSSUP VA - GENERATION RIDER	(708)	(3)				Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP VA - HALIFAX RIDER	(0)	(0)				Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP VA - NAIII RIDER FAS 109 OTHER DSIT GROSSUP VA - PP7 RIDER	(317)	(317)				Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP VA - VCHEC RIDER	536	536				Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP VA - VCHEC RIDER CURR FAS 109 OTHER DSIT GROSSUP VA - VCHEC RIDER NONCUR	(432)	(432) (124)				Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP VA - WARREN RIDER	(8)	(8)				Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP WV FAS 109 OTHER DSIT GROSSUP WV - BEAR GARDEN RIDER	(121)	(121)				Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP WV - BREMO RIDER	(0)	(0)				Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP WV - GENERATION RIDER FAS 109 OTHER DSIT GROSSUP WV - HALIFAX RIDER	(23)	(23)				Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP WV - NAIII RIDER	(10)	(10)				Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP WV - PP7 RIDER FAS 109 OTHER DSIT GROSSUP WV - VCHEC RIDER	(0) 18	(0) 18				Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP WV - VCHEC RIDER CURR	(14)	(14)				Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP WV - VCHEC RIDER NONCURR FAS 109 OTHER DSIT GROSSUP WV - WARREN RIDER	(4)	(4)				Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.
FAS 109 REG ASSET	-	- (0)				Represents tax gross-up on deferred tax deficiency related to previous flow-through and ARAM related ADIT.
FAS 133	(30,703)	(30,703)				Not applicable to Transmission Cost of Service calculation.
FAS 133 - FTR HEDGE CURRENT ASSET FAS 133-REG-GL HEDGE CAPACITY CURRENT	0	0				Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.
FAS 133 REG FUEL HEDGE NONCURRENT	(137)	(137)				Not applicable to Transmission Cost of Service calculation.
FAS 133 REG GL CAPACITY HEDGE NONCURRENT FAS 133 REG HEDGE DEBT NONCURRENT	-	-				Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.
FAS 133 DEBT VALUATION - MTM - CURRENT LIAB	(1,231)	(1,231)				Not applicable to Transmission Cost of Service calculation.
FAS 133 DEFERRED G/L CAPACITY HEDGE - NON CURRENT FAS 133 DEFERRED G/L CAPACITY HEDGE - CURRENT LIAB	(2,447)	(2,447)				Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.
FAS 133 DEFERRED G/L POWER HEDGE - CURRENT LIAB	(441)	(441)				Not applicable to Transmission Cost of Service calculation.
FAS 133 DEFERRED G/L POWER HEDGE NON CURRENT LIAB	-					Not applicable to Transmission Cost of Service calculation.

FAS 133 DEFERRED VALUATION - MTM NON CURRENT LIAB	(6,339)	(6,339)				Not applicable to Transmission Cost of Service calculation.
FAS 133 FTR CURRENT LIAB	(4,136)	(4,136)				Not applicable to Transmission Cost of Service calculation.
FAS 133 FTR NON CURRENT LIAB	-	-				Not applicable to Transmission Cost of Service calculation.
FEDERAL TAX INTEREST EXPENSE	(742)	(742)				Not applicable to Transmission Cost of Service calculation.
FEDERAL TAX INTEREST EXPENSE NON CURRENT	(1,171)	(1,171)				Not applicable to Transmission Cost of Service calculation.
FUEL HANDLING COSTS	(143)	(143)				IRS settlement required additional tax capitalization of handling costs.
GAIN(LOSS) INTERCO SALES -BOOK/TAX	-					Tax deferred recognition of intercompany gain/loss due to consolidated return rules.
GAIN(LOSS) INTERCO SALES -BOOK/TAX	-					Tax deferred recognition of intercompany gain/loss due to consolidated return rules.
GOODWILL AMORTIZATION	(3)	(3)				Not applicable to Transmission Cost of Service calculation.
NUCLEAR FUEL - PERMANENT DISPOSAL	-	-				Not applicable to Transmission Cost of Service calculation.
OBSOLETE INVENTORY	-					Not applicable to Transmission Cost of Service calculation.
PERFORMANCE ACHIEVEMENT PLAN	-					Not applicable to Transmission Cost of Service calculation.
POWERTREE CARBON CO, LLC.	(31)	(31)				Not applicable to Transmission Cost of Service calculation.
QUALIFIED SETTLEMENT FUND	(51)					Not applicable to Transmission Cost of Service calculation.
REACQUIRED DEBT GAIN(LOSS)	(1,854)	(1,854)				Not applicable to Transmission Cost of Service calculation.
REG FTR	(1,001)	(1,001)				Not applicable to Transmission Cost of Service calculation.
REG FTR CURRENT	-	-				Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.
REG HEDGES CAPACITY	-					Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.
REG ASSET - A4 RAC COSTS CURRENT	(18,682)	(18,682)				Not applicable to Transmission Cost of Service calculation.
REG ASSET - A4 RAC COSTS NONCURRENT	(7,301)	(7,301)				Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.
REG ASSET - A5 REC COST VA	(86)	(86)				Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.
REG ASSET - ATRR - CURRENT	(7,875)	(7,875)				Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.
REG ATRR NON CURRENT	(9,794)	(9,794)				Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.
REG ASSET - DEFERRED G/L POWER HEDGE CURRENT	(8)	(8)				Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.
REG ASSET FTR	(0)	(0)				Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.
	(0)	(0)				
REG ASSET - FTR CURRENT REG ASSET CURRENT RIDER A5 DSM	538	538				Not applicable to Transmission Cost of Service calculation.
REG ASSET CURRENT RIDER AS DSM REG ASSET CURRENT RIDER A6 BEAR GARDEN AFUDC DEBT	538 777	777				Not applicable to Transmission Cost of Service calculation.
REG ASSET CURRENT RIDER A6 BEAR GARDEN AFUDC DEBT	(5,225)	(5,225)				Not applicable to Transmission Cost of Service calculation.
REG ASSET CURRENT RIDER A6 BEAR GARDEN COST RESERV	(5,225)	(5,225)				Not applicable to Transmission Cost of Service calculation.
						Not applicable to Transmission Cost of Service calculation.
REG ASSET CURRENT RIDER AS VCHEC APUDC DEBT	(2,362)	(2,362)				Not applicable to Transmission Cost of Service calculation.
REG ASSET CURRENT RIDER A6 VCHEC COST RESERVE	(250)	(250)				Not applicable to Transmission Cost of Service calculation.
REG ASSET - DEFERRED GAIN/LOSS CAPAC HEDGE NONCUR	(793)	(793)				Not applicable to Transmission Cost of Service calculation.
REG ASSET NONCUR RIDER AG BEAR GARDEN AFUDC DEBT	(1,103)	(1,103)				Not applicable to Transmission Cost of Service calculation.
REG ASSET NONCUR RIDER A6 BEAR GARDEN COST RESERVE	3,503	3,503				Not applicable to Transmission Cost of Service calculation.
REG ASSET NONCUR RIDER A6 BREMO AFUDC DEBT	(10)	(10)				Not applicable to Transmission Cost of Service calculation.
REG ASSET NONCUR RIDER A6 NAIII AFUDC DEBT	(1,164)	(1,164)				Not applicable to Transmission Cost of Service calculation.
REG ASSET NONCUR RIDER A6 PP7 AFUDC DEBT	(6)	(6)				Not applicable to Transmission Cost of Service calculation.
REG ASSET NONCUR RIDER A6 VCHEC AFUDC DEBT	36	36				Not applicable to Transmission Cost of Service calculation.
REG ASSET NONCUR RIDER A6 VCHEC COST RESERVE	(605)	(605)				Not applicable to Transmission Cost of Service calculation.
REG ASSET NONCUR RIDER A6 WARREN AFUDC DEBT	(29)	(29)				Not applicable to Transmission Cost of Service calculation.
REG HEDGE DEBT - CURRENT	-	-				Not applicable to Transmission Cost of Service calculation.
REG NON CURRENT DSM A5 RIDER	(1,028)	(1,028)				Not applicable to Transmission Cost of Service calculation.
REG POWER HEDGE - CURRENT	-	-				Not applicable to Transmission Cost of Service calculation.
REG POWER HEDGE	-	-				Not applicable to Transmission Cost of Service calculation. Represents cost that for regulatory purposes needs to be amortized over a prescribed life.
REGULATORY ASSET - D & D	(4)	(4)				However, allowable for tax when incurred.
		(4)				Represents cost that for regulatory purposes needs to be amortized over a prescribed life.
REGULATORY ASSET - FAS 112	(2,338)				(2,338)	However, allowable for tax when incurred.
REGULATORY ASSET - ISABEL						Represents cost that for regulatory purposes needs to be amortized over a prescribed life. However, allowable for tax when incurred.
REGGENTON'T MODEL TOMBEE	-					Represents cost that for regulatory purposes needs to be amortized over a prescribed life.
REGULATORY ASSET - NUG	(4,700)	(4,700)				However, allowable for tax when incurred.
						Represents cost that for regulatory purposes needs to be amortized over a prescribed life.
REGULATORY ASSET - PJM CURRENT	-	-				However, allowable for tax when incurred.
REGULATORY ASSET - VA SLS TAX	(8,752)	(8,752)				Represents cost that for regulatory purposes needs to be amortized over a prescribed life. However, allowable for tax when incurred.
						Represents cost that for regulatory purposes needs to be amortized over a prescribed life.
REGULATORY ASSET - VA SLS TAX CURRENT	(12,122)	(12,122)				However, allowable for tax when incurred.
RETIREMENT - EXEC SUPP RET (ESRP) - NONOP	(219)	(219)				Not applicable to Transmission Cost of Service calculation.
						Book expense for emissions allowances based on moving-average-cost, tax expense based on
SO2 ALLOWANCES - NONCURRENT	-					specific identification. Represents the deferred state tax impact related to WV NOL. This deferral will turn around when the
W.VA. STATE NOL CFWD	_					Represents the deferred state tax impact related to WV NOL. This deferral will turn around when the pollution control projects are placed in service.
						Represents the deferred state tax impact related to WV Pollution control projects. This deferral will
W.VA. STATE POLLUTION CONTROL	(6,554)			(6,554)		turn around once placed in service.
ADFIT - OTHER COMPREHENSIVE INCOME	123	123				Not applicable to Transmission Cost of Service calculation.
DEFERRED SIT NONOP - OCI	22	22				Not applicable to Transmission Cost of Service calculation.
DFIT EFFECT ON SIT NONOP - OCI	8	8				Not applicable to Transmission Cost of Service calculation.
NUC FUEL - PERMANENT DISPOSAL	(19)	(19)				Not applicable to Transmission Cost of Service calculation.
RETIREMENT - (FASB87)	(25,594)					Book estimate accrued and expensed; tax deduction when paid.
PERFORMANCE ACHIEVEMENT PLAN	(33)	(33)				Not applicable to Transmission Cost of Service calculation.
REG ASSET CURRENT RIDER A5 DSM	(538)	(538)				Not applicable to Transmission Cost of Service calculation.
EMISSIONS ALLOWANCES	(2,394)	(2,394)				Not applicable to Transmission Cost of Service calculation.
FAS 133	(=,501)	,=,501)				Not applicable to Transmission Cost of Service calculation.
Subtotal - p277 (Form 1-F filer: see note 6, below)	(637,210)	(602,724)	0	(6,554)	(27,932)	
Less FASB 109 Above if not separately removed	(33,959)	(33,959)	-	-	- 1	
Less FASB 106 Above if not separately removed						
Total	(603,252)	(568,765)	-	(6,554)	(27,932)	

Instructions for Account 283:

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

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

3. ADIT items related to Plant and not in Columns C & D are included in Column E

4. ADIT items related to labor and not in Columns C & D are included in Column F

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. Re: Form 1-F filer: Sum of subtotals for Accounts 282 and 283 should tie to Form No. 1-F, p.113.57.c

Virginia Electric and Power Company ATTACHMENT H-16A

Attachment 2 - Taxes Other Than Income Worksheet 2011 (000's)

_	age 263	• • • •		located
er Taxes	Col (i)	Allocator	A	mount
Plant Related	Gre	oss Plant Alloc	ator	
Transmission Personal Property Tax (directly assigned to Transmission) Other Plant Related Taxes 3 4 5	\$ 18,104 0	100.0000% 13.4664%	\$	18,104 - - - - -
Total Plant Related	\$ 18,104		\$	- 18,104
Labor Related	Wage	es & Salary Allo	cator	
6 Federal FICA & Unemployment & State Unemployment	\$ 41,544			
Total Labor Related	\$ 41,544	5.1167%	\$	2,126
Other Included	Gro	oss Plant Alloc	ator	
7 Sales and Use Tax	\$ 150			
Total Other Included	\$ 150	13.4664%	\$	20
Total Included	\$ 59,798		\$	20,250
Currently Excluded				
8 Business and Occupation Tax - West Virginia 9 Gross Receipts Tax 10 IFTA Fuel Tax 11 Property Taxes - Other 12 Property Taxes - Generator Step-Ups and Interconnects 13 Sales and Use Tax - not allocated to Transmission 14 Sales and Use Tax - Retail 15 Other 16 17 18 19 20 21 Total "Other" Taxes (included on p. 263) 22 Total "Taxes Other Than Income Taxes" - acct 408.10 (p. 114.14)	\$ 19,462 10,186 5,598 1,250 12,365 132 68 0 0 0 0 159,066			
23 Difference	\$ (59,798)			

Criteria for Allocation

- A Other taxes that are incurred through ownership of plant including transmission plant will be either directly assigned or allocated based on the Gross Plant Allocator. If the taxes are 100% recovered at retail they will not be included.
- B 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 will not be included.
- Other taxes that are assessed based on labor will be allocated based on the Wages and Salary Allocator.
- D Other taxes except as provided for in A, B and C above, that are incurred and (1) are not fully recovered at retail or (2) are directly or indirectly related to transmission service will be allocated based on the Gross Plant Allocator; provided, however, that overheads shall be treated as in footnote B above.

VEPCO ATTACHMENT H-16A Attachment 2A - Direct Assignment of Property Taxes Per Function 2011

Directly Assigned Property Taxes	\$ 134,952
Production Property Tax	57,288
Transmission Property Tax	18,021
GSU/Interconnect Facilities	1,250
Distribution Property tax	56,771
General Property Tax	1,622
Total check	134,952

Allocation of General Property Tax to Transmission

General Property Tax	\$ 1,622
Wages & Salary Allocator	5.1167%
Trans General	83

Total Transmission Property Taxes	
Transmission	\$ 18,021
General	83
Total Transmission Property Taxes	\$ 18,104

Virginia Electric and Power Company ATTACHMENT H-16A Attachment 3 - Revenue Credit Workpaper

2011 (000's)

			Transmission	Production/Other	
	Account 454 - Rent from Electric Property		Related	Related	Total
	1 Rent from Electric Property - Transmission Related (Note 3)		7,998	13,172	21,170
:	2 Total Rent Revenues	(Sum Lines 1)	7,998	13,172	21,170
	Account 456 - Other Electric Revenues (Note 1)				
;	3 Schedule 1A				
	4 Net revenues associated with Network Integration Transmission Service (NITS) and for the				
	transmission component of the NCEMPA contract rate for which the load is not included in	the			
	divisor. (Note 4)		1,966	86,561	88,527
	5 Point to Point Service revenues received by Transmission Owner for which the load is not 6 PJM Transitional Revenue Neutrality (Note 1)	included in the divisor (Note 4)	-		-
	7 PJM Transitional Market Expansion (Note 1)				-
	8 Professional Services (Note 3)		6,578	96,300	102.878
	9 Revenues from Directly Assigned Transmission Facility Charges (Note 2)		2,572	(2,053)	519
10	0 Rent or Attachment Fees associated with Transmission Facilities (Note 3)				
1.	1 Gross Revenue Credits (Accounts 454 and 456)	(Sum Lines 2-10)	19,114	193,980	213.094
	2 Less line 14g	(0	(9,323)	(54,736)	(64,059)
1;	3 Total Revenue Credits		9,791	139,244	149,035
	Revenue Adjustment to Determine Revenue Credit				
14a	Revenues included in lines 1-11 which are subject to 50/50 sharing. (Lines 1 + 8 + 10)		14,576	109,472	124,048
14b	Costs associated with revenues in line 14a		4,070	-	4,070
14c	Net Revenues (14a - 14b)		10,506	109,472	119,978
14d	50% Share of Net Revenues (14c / 2)		5,253	54,736	59,989
14e	Cost associated with revenues in line 14b that are included in FERC accounts recovered		-,	,	,
	through the formula times the allocator used to functionalize the amounts in the FERC acc	ount	-	-	-
	to the transmission service at issue				
14f	Net Revenue Credit (14d + 14e)		5,253	54,736	59,989
14g	Line 14f less line 14a		(9,323)	(54,736)	(64,059)

Revenue Adjustment to Determine Revenue Credit

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 169 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). VEPCO will retain 50% of net revenues consistent with *Pacific Gas and Electric Company*, 90 FERC ¶ 61,314. In order to use lines 14a - 14g, 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: Revenues from Schedule 12 are not included in the total above to the extent they are credited under Schedule 12. In addition, revenues from Schedule 7, Schedule 8 and H-A are not included in the total above to the extent PJM credits VEPCO's share of these revenues monthly to network customers under Attachment H-16.

Virginia Electric and Power Company ATTACHMENT H-16A Attachment 4 - Calculation of 100 Basis Point Increase in ROE 2011 (000's)

	Return and Taxes with Basis Point increase in ROE				
Α	Basis Point increase in ROE and Income Taxes			(Line 130 + 140)	282,732
В	100 Basis Point increase in ROE	(Note J from Appen	ndix A)	Fixed	1.00%
Return Calo	culation				
Line Ref. 62	Rate Base			(Line 44 + 61)	2,099,058
	Long Term Interest				
104	Long Term Interest			p117.62c through 67c	332,041
105 106	Less LTD Interest on Securitization Bonds Long Term Interest	(Note P)		Attachment 8 (Line 104 - 105)	332,041
100	Long rolli interest			(2110 104 100)	002,041
107	Preferred Dividends		enter positive	p118.29c	16,427
	Common Stock				
108	Proprietary Capital			p112.16c,d/2	8,886,959
109 110	Less Preferred Stock Less Account 219 - Accumulated Other Compre	hensive Income	enter negative enter negative	(Line 117) p112.15c,d/2	-259,014 -21,500
111	Common Stock	nensive moonie	one negative	(Sum Lines 108 to 110)	8,606,445
	Capitalization				
112	Long Term Debt			p112.24c,d/2	6,789,480
113	Less Loss on Reacquired Debt		enter negative	p111.81c,d/2	-9,756
114	Plus Gain on Reacquired Debt		enter positive	p113.61c,d/2	3,671
115	Less LTD on Securitization Bonds		enter negative	Attachment 8	0
116	Total Long Term Debt		-	(Sum Lines 112 to 115)	6,783,395
117	Preferred Stock			p112.3c,d/2	259,014
118 119	Common Stock Total Capitalization	-		(Line 111) (Sum Lines 116 to 118)	8,606,445 15,648,854
119	тотан Сарпандатіоті			(Sulli Lines 116 to 116)	15,646,654
120	Debt %		Total Long Term Debt	(Line 116 / 119)	43.3%
121	Preferred %		Preferred Stock	(Line 117 / 119)	1.7%
122	Common %		Common Stock	(Line 118 / 119)	55.0%
123	Debt Cost		Total Long Term Debt	(Line 106 / 116)	0.0489
124	Preferred Cost		Preferred Stock	(Line 107 / 117)	0.0634
125	Common Cost		Common Stock	Appendix A Line 125 + 100 Basis Points	0.1240
126	Weighted Cost of Debt		Total Long Term Debt (WCLTD)	(Line 120 * 123)	0.0212
127	Weighted Cost of Preferred		Preferred Stock	(Line 121 * 124)	0.0010
128	Weighted Cost of Common		Common Stock	(Line 122 * 125)	0.0682
129	Total Return (R)			(Sum Lines 126 to 128)	0.0905
130	Investment Return = Rate Base * Rate of Return			(Line 62 * 129)	189,890
Return Calo	culation				
	Income Tax Rates				
131	FIT=Federal Income Tax Rate				0.3500
132	SIT=State Income Tax Rate or Composite				0.0623
133	p = percent of federal income tax deductible for sta T		* (4	Per State Tax Code	0.0000
134 135	T/ (1-T)	1=1 - {[(1 - 511)	* (1 - FIT)] / (1 - SIT * FIT * p)} =		0.3905 0.6407
	ITC Adjustment				
136	Amortized Investment Tax Credit		enter negative	Attachment 1	-170
137	T/(1-T)			(Line 135)	0.6407
138	ITC Adjustment Allocated to Transmission		(Note I from Appendix A)	(Line 136 * (1 + 137))	-279
139	Income Tax Component =	CIT=(T/1-T) * Inv	vestment Return * (1-(WCLTD/R)) =		93,120
			··	41. 400 400	·
140	Total Income Taxes			(Line 138 + 139)	92,841

Virginia Electric and Power Company ATTACHMENT H-16A Attachment 5 - Cost Support 2011 - Actuals

Electric / Non-e ²	electric Cost Support			Previous Year				2011 - Acti	uais	Current Y	ear								Page 21 of 44
Line #s Des		Notes	Page #'s & Instructions	Form 1Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Form 1 Dec	Average	Non-electric Portion	Details
Pla	ant Allocation Factors		-						_				Ī				_		
	Electric Plant in Service		p207.104g/Plant-Acc. Deprc Wkst	23,132,350	23,190,128	23,293,775	23,313,499	23,461,683	24,296,261	24,888,777	24,959,530	25,049,090	25,165,185	25,252,703	25,306,755	25,343,519	24,357,943	0	
	Accumulated Depreciation (Total Electric Plant)	(Notes A & Q)		9,576,016	9,763,513	9,800,189	9,798,086	9,840,150	9,891,045	9,908,572	9,953,874	10,003,050	10,049,831	10,086,616	10,117,382	10,199,756	9,922,160	0	
12 13	Accumulated Intangible Amortization Accumulated Common Amortization - Electric	(Notes A & Q)		145,945	141,603	143,308	134,234	135,947	137,636	130,058	131,710	133,376	134,079	135,793	137,531	108,756	134,613	0	Respondent is Electric Utility only.
	Accumulated Common Plant Depreciation - Electric Accumulated Common Plant Depreciation - Electric	(Notes A & Q) (Notes A & Q)		*	-	-					-	-				-	-	0	
	ant In Service	(Notes A & U)	p356	*	-	-	-		-	-	-	-	-		-	-	-	U	
	Transmission Plant in Service	(Notes A & O)	p207.58.q/Trans.Input Sht	3.063.557	3.079.473	3.147.621	3.151.027	3.268.614	3.440.501	3.568.542	3.611.079	3.648.681	3.687.339	3.703.464	3.726.203	3.814.455	3.454.658	0	
	Generator Step-Ups	(NOICS / La Cy	Trans. Input Sht	183,937	183,940	185.593	185.593	185.951	194.717	194 784	194 787	196.508	196.553	196.387	196.346	201.447	192,042	0	
	Generator Interconnect Facilities		Input Sht	23,806	23,806	23,806	23,806	23,806	23,806	23,806	23,806	23,806	23,806	23,806	23,806	39,565	25,018		
	General & Intangible		p205.5.g & p207.99.g/G&I Wksht	804,075	829,340	834,618	828,208	828,678	838,880	836,486	833,586	835,644	839,997	840,556	844,912	813,776	831,443	0	
	Common Plant (Electric Only)	(Notes A & Q)	p356	-	-	-	-	-	-	-	-	-	-		-	-	-	0	
	ccumulated Depreciation																		
	Transmission Accumulated Depreciation Transmission Accumulated Depreciation - Generator Step-Ups	(Notes A & Q)	p219.25.c/Trans.Input Sht	819,847 39,320	826,609 39.630	829,938 39,942	816,486 40,255	820,266 40,568	839,186 40,895	840,905 41,223	845,118 41,551	848,777 41.882	852,976 42,213	852,341 42,543	856,037 42.874	861,443 43,213	839,225 41,239	0	
	Transmission Accumulated Depreciation - Generator Step-ups Transmission Accumulated Depreciation - Interconnection Facilities		GSU Input Sht Input Sht	4.822	4.862	4,902	40,255	40,568	5.023	5.063	5.104	5.144	42,213 5.184	42,543 5,225	5.265	43,213	41,239 5.065	U	
	Accumulated General Depreciation	(Notes A & Q)		298,118	303.897	305,618	307.419	309.172	311,188	312,626	308.420	309.503	311,331	313,110	315,148	310.863	308.955	0	
50	recumulate careful population	(NOICS / La Cy	p217.20.0	270,110	505,077	305,010	507,417	507,172	311,100	512,020	500,120	507,505	511,551	515,110	515,146	510,005	500,755		
Mar	aterials and Supplies																		
	Undistributed Stores Exp	(Notes A & R)	p227.6c & 16.c	-			-	-	-	-		-	-		-	-	-	0	Respondent is Electric Utility only.
Allr	llocated General & Common Expenses																		
	C Di COM	(81-4- *)	-25/																
	Common Plant O&M epreciation Expense	(Note A)	p356	-	-	-	-	-	-	-	-	-	-			-	Electric -	0	
	Depreciation-Expense Depreciation-Transmission	(Note A)	p336.7.b&c														69.477	0	
	Depreciation-General	(Note A)	p330.7.bac														26,018	0	
	Depreciation-Intangible		p336.1d&e/Attachment 5														20,310	0	Respondent is Electric Utility only.
	Depreciation - Generator Step-Ups	(1401271)	pood. Idado albamicia o														3,893	0	respondent is cloude only only.
	Depreciation - Interconnection Facilities																510	0	
	Common Depreciation - Electric Only	(Note A)	p336.11.b														0	Ö	
97	Common Amortization - Electric Only		p356 or p336.11d														0	0	
O&M Expenses	e			Previous Year						Current Y	nar								
Line #s Des		Notes	Page #'s & Instructions	Form 1Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Form 1 Dec	Totals	Non-electric Portion	Details
	Transmission O&M	(Note A)	p321.112.b/Trans. Input Sht	-	2,409	2,343	3,447	2,580	3,873	5,813	2,695	5,010	5,341	3,201	3,794	4,188	44,694	73,070	Excludes PJM admin & ODEC ancillary revenue
	Generator Step-Ups		Input Sheet														15	0	reimbursements, VA Sales & Use Tax, trans. deferrals,
	Transmission by Others		p321.96.b		(1.520)		(1.521)		(1.521)		(2.256)	(1.464)	1.411	(1.469)	(1.384)				
65	Transmission by Outers		p321.70.0	-	(1,320)	(1,521)	(1,321)	(1,521)	(1,321)	(1,333)	(2,230)	(.,)		(1,121)	(1,304)	(1,167)	(15,266)	0	and charges for generation-related ancillary services.
			p321.70.0	Pourdaye Mana	(1,520)	(1,521)	(1,521)	(1,521)	(1,321)			(.,,		(-,)	(1,364)	(1,167)	(15,266)	0	and charges for generation-related ancillary services.
Wages & Salary	ry	Meteo		Previous Year	,,,,,,		1	1		Current Y	ear	1	Con	****	1	, /	,,	Non electric Portion	
Wages & Salary	ry escriptions	Notes (Note A)	Page #'s & Instructions	Previous Year Form 1Dec	Jan	(1,521) Feb	(1,521) Mar	(1,521) Apr	May			Aug	Sep	Oct	Nov Nov	Form 1 Dec	Totals	Non-electric Portion	and charges for generation-related anciliary services. Details
Wages & Salary Line #s Des	ry escriptions Total Wage Expense	(Note A)	Page #'s & Instructions p354.28b/Trans. Wksht		,,,,,,		1	1		Current Y	ear	1	Sep	****	1	, /	Totals 616,605	Non-electric Portion	
Wages & Salary Line #s Des 4 5	ry escriptions		Page #'s & Instructions		,,,,,,		1	1		Current Y	ear	1	Sep	****	1	, /	Totals	Non-electric Portion 0 0 0	
Wages & Salary Line #s Des 4 5	ry escriptions Total Wage Expense Total A&G Wages Expense	(Note A) (Note A)	Page #'s & Instructions p354.28b/Trans. Wksht p354.27b/Trans. Wksht		,,,,,,		1	1		Current Y	ear	1	Sep	****	1	, /	Totals 616,605 136,235	Non-electric Portion 0 0 0 0	
Wages & Salary Line #s Des 4 5	ry escriptions Total Wage Expense Total AG Wages Expense Transmission Mages	(Note A) (Note A)	Page #'s & Instructions p354.28b/Trans. Wksht p354.27b/Trans. Wksht p354.27b/Trans. Wksht		,,,,,,		1	1		Current Y	ear	1	Sep	****	1	, /	Totals 616,605 136,235 24,588	Non-electric Portion 0 0 0	Details
Wages & Salary Line #S Des 4 5 1 2	ry escriptions Total Maga Expense Total A&G Waans Expense Transmission Wages Generator Step-Ups	(Note A) (Note A)	Page #'s & Instructions p354.28b/Trans. Wksht p354.27b/Trans. Wksht p354.27b/Trans. Wksht	Form 1Dec	,,,,,,		1	1		Current Yo	ear Jul	1	Sep	****	1	, /	Totals 616,605 136,235 24,588	Non-electric Portion 0 0 0 0	
Wages & Salary Line #S Des 4 5 1 2 Transmission / I	ry secriptions Total Wage Expense Total NaCk Wages Expense Total NaCk Wages Expense Transmission Wages Generator Step-Ups //Non-transmission Cost Support	(Note A) (Note A) (Note A)	Page #'s & Instructions p354.28b/Trans. Wisht p354.27b/Trans. Wisht p354.27b/Trans. Wisht Trans. Wisht	Form 1Dec	Jan	Feb	Mar	Apr	May	Current Yo	aar Jul ear	Aug		Oct	Nov	Form 1 Dec	Totals 616,605 136,235 24,588 9	0 0 0	Details Specific identification
Wages & Salary Line #S Des 4 5 1 2	ry secriptions Total Wage Expense Total NaCk Wages Expense Total NaCk Wages Expense Transmission Wages Generator Step-Ups //Non-transmission Cost Support	(Note A) (Note A)	Page #'s & Instructions p354.28b/Trans. Wksht p354.27b/Trans. Wksht p354.27b/Trans. Wksht	Form 1Dec	,,,,,,		1	1		Current Yo	ear Jul	1	Sep Sep	****	1	, /	Totals 616,605 136,235 24,588 9	Non-electric Portion 0 0 0 0 Non-transmission Related	Details Specific identification
Wages & Salary Line #S Des 4 5 1 2 Transmission / I	ry secriptions Total Wage Expense Total NaCk Wages Expense Total NaCk Wages Expense Transmission Wages Generator Step-Ups //Non-transmission Cost Support	(Note A) (Note A) (Note A)	Page #'s & Instructions p354.28b/Trans. Wisht p354.27b/Trans. Wisht p354.27b/Trans. Wisht Trans. Wisht	Form 1Dec	Jan	Feb	Mar	Apr	May	Current Yo	aar Jul ear	Aug		Oct	Nov	Form 1 Dec	Totals 616,605 136,235 24,588 9	0 0 0	Details Specific identification Details Specific identification assed on plant records. The following plan
Wages & Salary Line #s Des 4 5 1 2 Transmission / I Line #s Des	ry ry ry sscriptions Total Wage Expense Total Made Expense Total Add Wage Expense Transmission Wages Generator Step-Ups (Non-transmission Cost Support	(Note A) (Note A) (Note A) (Note A)	Page #'s & Instructions p354.2B/I/Trans. Wishi p354.27B/I/Trans. Wishi p354.27B/I/Trans. Wishi p354.27B/I/Trans. Wishi Trans. Wishi Trans. Wishi Page #'s & Instructions	Form 1Dec Previous Year Form 1Dec	Jan Jan	Feb Feb	Mar Mar	Apr Apr	May May	Current You	ear Jul	Aug	Sep	Oct Oct	Nov	Form 1 Dec	Totals 616,605 136,235 24,588 9 Average	0 0 0 0 Non-transmission Related	Details Specific identification
Wages & Salary Line #s Des 4 5 1 2 Transmission / I Line #s Des	ry secriptions Total Wage Expense Total NaCk Wages Expense Total NaCk Wages Expense Transmission Wages Generator Step-Ups //Non-transmission Cost Support	(Note A) (Note A) (Note A)	Page #'s & Instructions p354.2B/I/Trans. Wishi p354.27B/I/Trans. Wishi p354.27B/I/Trans. Wishi p354.27B/I/Trans. Wishi Trans. Wishi Trans. Wishi Page #'s & Instructions	Form 1Dec	Jan	Feb	Mar	Apr	May	Current Yo	aar Jul ear	Aug		Oct	Nov	Form 1 Dec	Totals 616,605 136,235 24,588 9	0 0 0	Details Specific identification Details Specific identification assed on plant records. The following plan
Wages & Salary Line #s Des 4 5 1 2 Transmission / I Line #s Des	ry ry ry sscriptions Total Wage Expense Total Made Expense Total Add Wage Expense Transmission Wages Generator Step-Ups (Non-transmission Cost Support	(Note A) (Note A) (Note A) (Note A)	Page #'s & Instructions p354.2B/I/Trans. Wishi p354.27B/I/Trans. Wishi p354.27B/I/Trans. Wishi p354.27B/I/Trans. Wishi Trans. Wishi Trans. Wishi Page #'s & Instructions	Form 1Dec Previous Year Form 1Dec	Jan Jan	Feb Feb	Mar Mar	Apr Apr	May May	Current You	ear Jul	Aug	Sep	Oct Oct	Nov	Form 1 Dec	Totals 616,605 136,235 24,588 24,588 9 Average	0 0 0 0 Non-transmission Related	Details Specific identification Details Specific identification assed on plant records. The following plan
Wages & Salary Line #s Des 4 5 1 2 Transmission / I Line #s Des	ry ry ry sscriptions Total Wage Expense Total Made Expense Total Add Wage Expense Transmission Wages Generator Step-Ups (Non-transmission Cost Support	(Note A) (Note A) (Note A) (Note A)	Page #'s & Instructions p354.2B/I/Trans. Wishi p354.27B/I/Trans. Wishi p354.27B/I/Trans. Wishi p354.27B/I/Trans. Wishi Trans. Wishi Trans. Wishi Page #'s & Instructions	Form 1Dec Previous Year Form 1Dec	Jan Jan	Feb Feb	Mar Mar	Apr Apr	May May	Current You	ear Jul	Aug	Sep	Oct Oct	Nov	Form 1 Dec	Totals 616,605 136,235 24,588 9 Average	0 0 0 0 Non-transmission Related	Details Specific identification Details Specific identification Details Specific identification based on plant records. The following plan investments are included:
Wages & Salary Line #s Des 4 5 1 2 Transmission / I Line #s Des	ry ry ry sscriptions Total Wage Expense Total Made Expense Total Add Wage Expense Transmission Wages Generator Step-Ups (Non-transmission Cost Support	(Note A) (Note A) (Note A) (Note A)	Page #'s & Instructions p354.2B/I/Trans. Wishi p354.27B/I/Trans. Wishi p354.27B/I/Trans. Wishi p354.27B/I/Trans. Wishi Trans. Wishi Trans. Wishi Page #'s & Instructions	Form 1Dec Previous Year Form 1Dec	Jan Jan	Feb Feb	Mar Mar	Apr Apr	May May	Current You	ear Jul	Aug	Sep	Oct Oct	Nov	Form 1 Dec Form 1 Dec 8,180	Totals 616,605 136,025 136,025 24,588 9 Average 7,676 Transmission	0 0 0 0 Non-transmission Related	Specific Identification Specific Identification Details Specific Identification based on plant records. The following plan investments are included:
Wages & Salary Line #s Des 4 5 1 2 Transmission / I Line #s Des	ry ry ry sscriptions Total Wage Expense Total Made Expense Total Add Wage Expense Transmission Wages Generator Step-Ups (Non-transmission Cost Support	(Note A) (Note A) (Note A) (Note A)	Page #'s & Instructions p354 2Bd/Trans. Wishi p354 27d/Trans. Wishi p354 27d/Trans. Wishi p354 27d/Trans. Wishi Trans. Wishi Trans. Wishi Trans. Wishi Page #'s & Instructions	Form 1Dec Previous Year Form 1Dec	Jan Jan	Feb Feb	Mar Mar	Apr Apr	May May	Current You	ear Jul	Aug	Sep	Oct Oct	Nov	Form 1 Dec Form 1 Dec 8,180 Form 1 Amount	Totals 616,605 136,235 24,588 9 Average 7,676 Transmission Related	0 0 0 0 Non-transmission Related 4,158	Specific identification 3 Details Specific identification investments are included: 8 Enter Details
Wages & Salary Line #s Des 4 5 1 2 Transmission / I Line #s Des	ry ry ry sscriptions Total Wage Expense Total Made Expense Total Add Wage Expense Transmission Wages Generator Step-Ups (Non-transmission Cost Support	(Note A) (Note A) (Note A) (Note A)	Page #'s & Instructions p354 2Bd/Trans. Wishi p354 27d/Trans. Wishi p354 27d/Trans. Wishi p354 27d/Trans. Wishi Trans. Wishi Trans. Wishi Trans. Wishi Page #'s & Instructions	Form 1Dec Previous Year Form 1Dec	Jan Jan	Feb Feb	Mar Mar	Apr Apr	May May	Current You	ear Jul	Aug	Sep	Oct Oct	Nov	Form 1 Dec Form 1 Dec 8,180 Form 1 Amount	Totals 616,605 136,235 24,588 9 Average 7,676 Transmission Related	0 0 0 0 Non-transmission Related 4,158	Details Specific identification Details Specific identification based on plant records. The following plan investments are included: 8 Enter Details Chickahominy-Skiffes Creek; Hayes-Yorktown; Ox-Occoque
Wages & Salary Line #s Des 4 5 1 2 Transmission / I Line #s Des	ry ry ry sscriptions Total Wage Expense Total Made Expense Total Add Wage Expense Transmission Wages Generator Step-Ups (Non-transmission Cost Support	(Note A) (Note A) (Note A) (Note A)	Page #'s & Instructions p354 2Bd/Trans. Wishi p354 27d/Trans. Wishi p354 27d/Trans. Wishi p354 27d/Trans. Wishi Trans. Wishi Trans. Wishi Trans. Wishi Page #'s & Instructions	Form 1Dec Previous Year Form 1Dec	Jan Jan	Feb Feb	Mar Mar	Apr Apr	May May	Current You	ear Jul	Aug	Sep	Oct Oct	Nov	Form 1 Dec Form 1 Dec 8,180 Form 1 Amount	Totals 616,605 136,235 24,588 9 Average 7,676 Transmission Related	0 0 0 0 Non-transmission Related 4,158	Specific identification 3 Details Specific identification investments are included: 8 Enter Details
Wages & Salary Line #s Des 4 5 1 2 Transmission / I Line #s Des	ry ry ry sscriptions Total Wage Expense Total Made Expense Total Add Wage Expense Transmission Wages Generator Step-Ups (Non-transmission Cost Support	(Note A) (Note A) (Note A) (Note A)	Page #'s & Instructions p354 2Bd/Trans. Wishi p354 27d/Trans. Wishi p354 27d/Trans. Wishi p354 27d/Trans. Wishi Trans. Wishi Trans. Wishi Trans. Wishi Page #'s & Instructions	Form 1Dec Previous Year Form 1Dec	Jan Jan	Feb Feb	Mar Mar	Apr Apr	May May	Current You	ear Jul	Aug	Sep	Oct Oct	Nov	Form 1 Dec Form 1 Dec 8,180 Form 1 Amount	Totals 616,605 136,235 24,588 9 Average 7,676 Transmission Related	0 0 0 0 Non-transmission Related 4,158	Details Specific identification Details Specific identification Details Specific identification based on plant records. The following plan investments are included: Benefic View of the Control of
Wages & Salary Line #s Des 4 5 1 2 Transmission / I Line #s Des	ry ry ry sscriptions Total Wage Expense Total Made Expense Total Add Wage Expense Transmission Wages Generator Step-Ups (Non-transmission Cost Support	(Note A) (Note A) (Note A) (Note A)	Page #'s & Instructions p354 2Bd/Trans. Wishi p354 27d/Trans. Wishi p354 27d/Trans. Wishi p354 27d/Trans. Wishi Trans. Wishi Trans. Wishi Trans. Wishi Page #'s & Instructions	Form 1Dec Previous Year Form 1Dec	Jan Jan	Feb Feb	Mar Mar	Apr Apr	May May	Current You	ear Jul	Aug	Sep	Oct Oct	Nov	Form 1 Dec Form 1 Dec 8,180 Form 1 Amount	Totals 616,605 136,235 24,588 9 Average 7,676 Transmission Related	0 0 0 0 Non-transmission Related 4,158	Details Specific identification Details Specific identification Details Specific identification based on plant records. The following plan investments are included: Benefic View of the Control of
Wages & Salary Line #s Des 4 5 1 2 Transmission / I Line #s Des	ry sexciptions Total Wage Expense Total Mac Wages Expense Total Mac Wages Expense Total Mac Wages Expense Transmission Wages Generator Step-Ups //Non-transmission Cost Support sexciptions Plant Held for Future Use (including Land)	(Note A) (Note A) (Note A) (Note A)	Page #'s & Instructions p354 2Bd/Trans. Wishi p354 27d/Trans. Wishi p354 27d/Trans. Wishi p354 27d/Trans. Wishi Trans. Wishi Trans. Wishi Trans. Wishi Page #'s & Instructions	Form 1Dec Previous Year Form 1Dec	Jan Jan	Feb Feb	Mar Mar	Apr Apr	May May	Current You	ear Jul	Aug	Sep	Oct Oct	Nov	Form 1 Dec Form 1 Dec 8,180 Form 1 Amount	Totals 616,605 136,235 24,588 9 Average 7,676 Transmission Related	0 0 0 0 Non-transmission Related 4,158	Details Specific identification Details Specific identification Details Specific identification based on plant records. The following plan investments are included: Benefic View of the Control of
Wages & Salary	ry sscriptions Total Wage Expense Total Mad Wage Expense Total Mad Wage Expense Total Mad Wage Expense Total Mad Wage Expense Generator Step-Ups //Non-transmission Cost Support sscriptions Plant Held for Future Use (Including Land)	(Note A) (Note A) (Note A) (Note A)	Page #'s & Instructions p354 2Bd/Trans. Wishi p354 27d/Trans. Wishi p354 27d/Trans. Wishi p354 27d/Trans. Wishi Trans. Wishi Trans. Wishi Trans. Wishi Page #'s & Instructions	Form 1Dec Previous Year Form 1Dec	Jan Jan	Feb Feb	Mar Mar	Apr Apr	May May	Current You	ear Jul	Aug	Sep	Oct Oct	Nov	Form 1 Dec Form 1 Dec 8,180 Form 1 Amount	Totals 616,605 136,235 24,588 9 Average 7,676 Transmission Related	0 0 0 0 Non-transmission Related 4,158	Details Specific identification Details Specific identification Details Specific identification based on plant records. The following plan investments are included: Benefic View of the Control of
Wages & Salary Line #s Des # 5 1 2 Transmission / 1 Line #s Des 30 EPPRI Dues Cost Line #s Des EPPRI Dues Cost Line #s Des	ry sscriptions Total Wage Expense Total Mad Wage Expense Total Mad Wage Expense Total Mad Wage Expense Total Mad Wage Expense Generator Step-Ups //Non-transmission Cost Support sscriptions Plant Held for Future Use (Including Land)	(Note A) (Note A) (Note A) (Note A) Notes Notes	Page #'s & Instructions p354 2BbfTrans. Whish p354 27bfTrans. Whish p354 27bfTrans. Whish Trans. Whish	Form 1Dec Previous Year Form 1Dec	Jan Jan	Feb Feb	Mar Mar	Apr Apr	May May	Current You	ear Jul	Aug	Sep	Oct Oct	Nov	Form 1 Dec Form 1 Dec 8,180 Form 1 Amount 7,676	Totals 614.005 136,235 24,588 Average 7,676 Transmission Transmission Transmission Transmission Transmission	0 0 0 0 Non-transmission Related 4,158	Specific identification Details Specific identification Details Specific identification based on plant records. The following plan investments are included: 8 Enter Details Chickahominy-Skiffes Creek; Hayes-Yorkstown; Ox-Occoque Pohick-Van Dom; Trans Sustation Skiffes Creek; Transmission Easements Pender Oakton, Yorksown

Virginia Electric and Power Company ATTACHMENT H-16A Attachment 5 - Cost Support 2011 - Actuals

Regulatory Expense Related to Transmission Cost Support

Line ≢s Descriptions	Notes	Page #'s & Instructions	Transmission Form 1 Amount Related Non-transmission Related	Details
Allocated General & Common Expenses 71 Less Regulatory Commission Exp Account 928 Directly Assigned A&G	(Note E)	p323.189b/Attachment 5	\$ 28,466 28,466	See FERC Form 1 pages 350-351.
77 Regulatory Commission Exp Account 928	(Note G)	p323.189b/Attachment 5	0	

Safety Related Advertising Cost Support

/			
ŧs.	Descriptions	Notes	Page #'s & Instructions
Line #	rs Descriptions	NOTES	rage # 3 & IIIStructions
	Directly Assigned A&G		
	B1 General Advertising Exp Account 930.1	(Note F)	Attachment 5

MultiState Workpaper

Line #s Descriptions	Notes	Page #'s & Instructions	State 1	1 Stat	te 2 State 3	State 4 State 5	Details
Income Tax Rates							
			Va	ı N	C Wva		Enter Calculation
132 SIT-State Income Tay Rate or Composite	(Note I)		5,62%	96 0.38	21% 0.23%		6.23%

Education and Out Reach Cost Support

Line #s	Descriptions	Notes	Page #'s & Instructions
	Directly Assigned A&G		
78	General Advertising Exp Account 930.1	(Note K)	p323.191b

Excluded Plant Cost Support

Descriptions	Notes Page #'s & Instructions		0	Description of the Facilities
Adjustment to Remove Revenue Requirements Associated with Excluded Tran	mission Facilities			
		Includes only the costs of any Interconnection Facilities constructed for VEPCO's own Generating Facilities	0	General Description of the Facilities
		after March 15, 2000 in accordance with Order 2003.		
Instructions:				None
 Remove all investment below 69 kV or generator step up transformers included 	ransmission plant in service that			
are not a result of the RTEP Process				
2 If unable to determine the investment below 69kV in a substation with investme	of 69 kV and higher as well as below 69 kV,			
the following formula will be used: Exam	le			
A Total investment in substation 1,000				
B Identifiable investment in Transmission (provide workpapers) 500	00			
C Identifiable investment in Distribution (provide workpapers) 400	00			
D Amount to be excluded (A x (C / (B + C))) 444	44			

Transmission Related Account 242 Reserves

	Beginning Year End of Year Average Transmission	
Line #s Descriptions Notes Page #'s & Instructions	Balance Balance Balance Allocation Related	Details
47 Transmission Related Account 242 Reserves (exclude current year environmental site related reserves)	Enter S Enter S Amount	
Directly Assignable to Transmission	\$ 4,580 \$ 6,331 \$ 5,456 100% 5,456	
Labor Related, General plant related or Common Plant related	\$ 594 \$ 1,344 \$ 969 5.117% 50	
Plant Related	\$ 3,659 \$ 3,521 \$ 3,590 13.47% 483	
Olher	\$ 194,098 \$ 237,881 \$ 215,989 0.00% -	
Total Transmission Related Reserves	S - S - S - 5,989 To line 47	

Prepayments

ine #s Descriptions	Notes	Page #'s & Instructions						Description of the Prepayments
48 Prepayments				nd of Year Balance	Average Balance		To Line 48	
Wages & Salary Allocator Pension Liabilities, if any, in Account 242						5.117%		
Pension Liabilities, if any, in Account 242			S 46 S S - S	46	\$ 46 \$ -	5.117%	2	
Prepayments Prepaid Pensions if not included in Prepayments			\$ 62,670 \$	22,356	\$ 42,513 \$ -	5.117% 5.117%	2,175	

Virginia Electric and Power Company ATTACHMENT H-16A Attachment 5 - Cost Support 2011 - Actuals

Outstanding Network Credits Cost Support Beginning Year End of Year Balance Balance Network Credits General Description of the Credits Outstanding Network Credits (Note N) From PJM Less Accumulated Depreciation Associated with Facilities with Outstanding Network Credits (Note N) From PJM Add more lines if necessary Interest on Outstanding Network Credits Cost Support
Line #s Descriptions General Description of the Credits Enter \$ Facility Credits under Section 30.9 of the PJM OATT. Descriptions

Revenue Requirement

Facility Credits under Section 30.9 of the PJM OATT. PJM Load Cost Support

Line #s Descriptions
Network Zonal Service Rate
169 1 CP Peak Enter 19,140.0 (Note I.) P IM Data A&G Expenses - Other Post Employment Benefits 416,086 (22,651) 27,658 421,093 Total A&G Expenses Less OPEB Current Year Plus: Stated OPEB (2008 actual) p323.197b Fixed (2008 actual) Current Year Total A&G Expenses Interest on Long-Term Debt 332,777 (736) 332,041 Interest on Long-Term Debt Less Interest on Short-Term Debt Included in Account 430 p117.62c through 67c

Total Interest on Long-Term Debt

Virginia Electric and Power Company ATTACHMENT H-16A

Attachment 6 - True-up Adjustment for Network Integration Transmission Service

The True-Up Adjustment component of the Formula Rate for each Rate Year beginning with 2010 shall be determined as follows: 1

- (i) Beginning with 2009, no later than June 15 of each year VEPCO shall recalculate an adjusted Annual Transmission Revenue Requirement for the previous calendar year based on its actual costs as reflected in its Form No. 1 and its books and records for that calendar year, consistent with FERC accounting policies.
- (ii) VEPCO shall determine the difference between the recalculated Annual Transmission Revenue Requirement as determined in paragraph (i) above, and ATRR based on projected costs for the previous calendar year (True-Up Adjustment Before Interest).
- (iii) The True-Up Adjustment shall be determined as follows:

True-Up Adjustment equals the True-Up Adjustment Before Interest multiplied by (1+i)^24 months

Where i = Sum of (the monthly rates for the 7 months ending July 31 of the current year and the monthly rates for the 12 months ending December 31 of the preceding year) divided by 19 months.

Each monthly rate used to calculate i shall be calculated pursuant to the Commission's regulations at 18 C.F.R. § 35.19a.

Summary of Formula Rate Process including True-Up Adjustment

Fall	2007	TO populates the formula with Year 2008 estimated data
Sept	2008	TO populates the formula with Year 2009 estimated data
June	2009	TO populates the formula with Year 2008 actual data and calculates the 2008 True-Up Adjustment Before Interest
Sept	2009	TO calculates the Interest to include in the 2008 True-Up Adjustment
Sept	2009	TO populates the formula with Year 2010 estimated data and 2008 True-Up Adjustment
June	2010	TO populates the formula with Year 2009 actual data and calculates the 2009 True-Up Adjustment Before Interest
Sept	2010	TO calculates the Interest to include in the 2009 True-Up Adjustment
Sept	2010	TO populates the formula with Year 2011 estimated data and 2009 True-Up Adjustment
June	(Year)	TO populates the formula with (Year -1) actual data and calculates the (Year-1) True-Up Adjustment Before Interest
Sept	(Year)	TO calculates the Interest to include in the (Year-1) True-Up Adjustment

No True-Up Adjustment will be included in the Annual Transmission Revenue Requirement for 2008 or 2009 since the Formula Rate was not in effect for 2006 or 2007.

Sept (Year) TO populates the formula with (Year +1) estimated data and (Year-1) True-Up Adjustment

To the extent possible each input to the Formula Rate used to calculate the actual Annual Transmission Revenue Requirement included in the True-Up Adjustment either will be taken directly from the FERC Form No. 1 or will be reconcilable to the FERC Form No. 1 by the application of clearly identified and supported information. If the reconciliation is provided through a worksheet included in the filed Formula Rate template, the inputs to the worksheet must meet this transparency standard, and doing so will satisfy this transparency requirement for the amounts that are output from the worksheet and input to the main body of the Formula Rate.

Calendar Year Do for Each Calendar Year beginning in 2009

Α	ATRR based	on actual	costs included	for the previous	ous calendar	r year but exc	cludes the true-u	up adjustment.
---	------------	-----------	----------------	------------------	--------------	----------------	-------------------	----------------

B ATRR based on projected costs included for the previous calendar year but excludes the true-up adjustment.

C Difference (A-B)

Month Year Action

D Future Value Factor (1+i)^24

E True-up Adjustment (C*D)

425,624.34 439,348.93 (13,725)

1.00000 (13,725)

Where:

i = interest rate as described in (iii) above.

Virginia Electric and Power Company ATTACHMENT H-16A

Attachment 6A - True-up Adjustment for Annual Revenue Requirements recovered under Schedule 12

The True-Up Adjustment component of the annual revenue requirement for each project included in Attachment 7 for each Rate Year beginning with 2010 shall be determined as follows:

- (i) Beginning with 2009, no later than June 15 of each year VEPCO shall recalculate an adjusted Annual Revenue Requirement for the previous calendar year based on its actual costs as reflected in its Form No. 1 and its books and records for that calendar year, consistent with FERC accounting policies.₂
- (ii) VEPCO shall determine the difference between the recalculated Annual Revenue Requirement and the Annual Revenue Requirement based on its projections (True-Up Adjustment Before Interest).
- (iii) The True-Up Adjustment for each project shall be determined as follows:

True-Up Adjustment equals the True-Up Adjustment Before Interest multiplied by (1+i)^24 months

Where i = Sum of (the monthly rates for the 7 months ending July 31 of the current year and the monthly rates for the 12 months ending December 31 of the proceeding year) divided by 19 months.

Each monthly rate used to calculate i shall be calculated pursuant to the Commission's regulations at 18 C.F.R. § 35.19a.

Summary of Formula Rate Process including True-Up Adjustment

Month Year Action Fall 2007 TO populates the formula with Year 2008 estimated data Sept 2008 TO populates the formula with Year 2009 estimated data June 2009 TO populates the formula with Year 2009 estimated data Sept 2009 TO calculates the Interest to include in the 2008 True-Up Adjustment Sept 2009 TO populates the formula with Year 2010 estimated data and 2008 True-Up Adjustment Sept 2010 TO populates the formula with Year 2010 estimated data and 2008 True-Up Adjustment June 2010 TO populates the formula with Year 2009 actual data and calculates the 2009 True-Up Adjustment Before Interest Sept 2010 TO calculates the Interest to include in the 2009 True-Up Adjustment Sept 2010 TO populates the formula with Year 2011 estimated data and 2009 True-Up Adjustment June (Year) TO populates the formula with (Year -1) actual data and calculates the (Year-1) True-Up Adjustment Sept (Year) TO calculates the Interest to include in the (Year-1) True-Up Adjustment Sept (Year) TO populates the formula with (Year +1) estimated data and (Year-1) True-Up Adjustment

- No True-Up Adjustment will be included in the annual revenue requirements for 2008 or 2009 since the Formula Rate was not in effect for 2006 or 2007. For all true-up calculations, the ATRR will be adjusted to exclude any true-up adjustment.
- To the extent possible, each input to the Formula Rate used to calculate the actual Annual Revenue Requirement included in the True-Up Adjustment either will be taken directly from the FERC Form No. 1 or will be reconcilable to the FERC Form No. 1 by the application of clearly identified and supported information. If the reconciliation is provided through a worksheet included in the filed Formula Rate template, the inputs to the worksheet must meet this transparency standard, and doing so will satisfy this transparency requirement for the amounts that are output from the worksheet and input to the main body of the Formula Rate.

Virginia Electric and Power Company ATTACHMENT H-16A

Attachment 7 - Transmission Enhancement Annual Revenue Requirement Worksheet (dollars)

Per FERC order in Docket No. ER08-92, the ROE is 11.4%, which includes a 50 basis point RTO membership adder as authorized by FERC to become effective January 1, 2008. Per FERC order in Docket No. _____, the ROE for each specific projectorder will also include either an 150 or 125 basis point transmission incentive adder as authorized by the Commission. _, the ROE for each specific project identified in that

An Annual Revenue Requirement will not be determined in this Attachment 7 for RTEP projects that have not been identified as qualifying for an incentive and for which 100% of the cost is allocated to the Dominion zone. To the extent the cost allocation of such RTEP projects changes to be other than 100% allocated to the Dominion zone, the Annual Revenue Requirements will be determined in this Attachment 7 for

1 New Plant Carrying Charge

2 Fixed Charge Rate (FCR) if not a CIAC

		Formula Line		
3	Α	154	Net Plant Carrying Charge without Depreciation	14.8426%
4	В	161	Net Plant Carrying Charge with 100 Basis Point increase in ROE without Depreciation	15.6173%
5	С		Line B less Line A	0.7747%
6 FC	R if a CIAC			
7	D	155	Net Plant Carrying Charge without Depreciation, Return, or Income Taxes	4 0521%

8 The FCR resulting from Formula is for the rate period only.

9 Therefore actual revenues collected or the lack of revenues collected in other years are not applicable.

10 Details			Project A				Project	В	
11 Schedule 12	(Yes or No)	Yes	b0217			Yes	b0222		
12 Life		51	Upgrade Mt.Storm	- Doubs 500 kV	'	51	Install 150 MVAR ca	apacitor	
13 FCR W/O incentive	Line 3	14.8426%				14.8426%	at Loudoun		
14 Incentive Factor (Ba	asis Points /100)	0				0			
15 FCR W incentive L.	.13 +(L.14*L.5)	14.8426%				14.8426%			
Investment		1,911,923				1,671,946			
17 Annual Depreciation	n Exp	37,489				32,783			
18 In Service Month (1	-12)	12				9			
19	Invest Yr	Beginning	Depreciation	Ending	Rev Req	Beginning	Depreciation	Ending	Rev Req
20 W / O incentive	2006					1,671,946	9,562	1,662,384	
21 W incentive	2006					1,671,946	9,562	1,662,384	
22 W / O incentive	2007	1,911,923	1,562	1,910,361		1,662,384	32,783	1,629,601	
23 W incentive	2007	1,911,923	1,562	1,910,361		1,662,384	32,783	1,629,601	
24 W / O incentive	2008	1,910,361	37,489	1,872,872		1,629,601	32,783	1,596,818	
25 W incentive	2008	1,910,361	37,489	1,872,872		1,629,601	32,783	1,596,818	
26 W / O incentive	2009		37,489	1,835,384		1,596,818	32,783	1,564,034	
27 W incentive	2009	1,872,872	37,489	1,835,384		1,596,818	32,783	1,564,034	
28 W / O incentive	2010		37,489	1,797,895		1,564,034	32,783	1,531,251	
29 W incentive	2010		37,489	1,797,895		1,564,034	32,783	1,531,251	
30 W / O incentive	2011	1,797,895	37,489	1,760,406	301,560	1,531,251	32,783	1,498,468	257,627
31 W incentive	2011	1,797,895	37,489	1,760,406	301,560	1,531,251	32,783	1,498,468	257,627

Lines continue as new rate years are added.

In the formulas used in the Columns for lines 19+ are as follows:
"In Service Month" is the first month during the first year that the project is placed in service or recovery is request for the project.

Reginning' is the investment on line 16 for the first year and is the "Ending" for the prior year after the first year.

"Beginning" is the investment on line 16 for the first year and is the "Ending" for the prior year after the first year.

"Depreciation" is the annual depreciation in line 17 divided by twelve times the difference of 12.5 minus line 18 in the first year and line 17 thereafter.

"Ending" is "Beginning" less "Depreciation"

Revenue Requirement used for crediting is ("Beginning") glus "Ending") divided by two times line 13 times the quotient of 12.5 minus line 18 divided by 12

Revenue Requirement used for crediting is ('Beginning') flus "Ending') divided by two times line 13 times the quotient of 12.5 minus line 18 divided by 12 plus "Depreciation" for the first year and ('Beginning') flus "Ending') divided by two times line 13 plus "perpeciation" thereafter. Revenue Requirement used for charging is ('Beginning') blus "Ending') divided by two times line 15 times the quotient of 12.5 minus line 18 divided by 12 plus "Depreciation" for the first year and ('Beginning') blus "Ending') divided by two times line 15 plus "Perpeciation" thereafter. Formula Logic to be copied on new lines added each year after line 25. Using 2009 as an example, the logic will be included in lines 26 and 27. Beginning with the annual revenue requirements determined in 2009 for 2010, the annual revenue requirements based on projected costs will include a True-Up Adjustment for the previous calendar year in accordance with Attachment 6 A and as calculated in Lines A through I below

Projected Revenue Requirements are calculated using the logic described for lines 19 + but with projected data for the indicated year. Actual Revenue Requirements are calculated using the logic described for lines 19 + but with actual data for the indicated year.

Do for Each Calendar Year beginning in 2009 for True-Up Adjustments applicable to 2010 annual revenue requirements.

Α	Projected Revenue Requirement without Incentive for Previous Calendar Year*	316,182	270,077
В	Projected Revenue Requirement with Incentive for Previous Calendar Year*	316,182	270,077
С	Actual Revenue Requirement without Incentive for Previous Calendar Year *	301,560	257,627
D	Actual Revenue Requirement with Incentive for Previous Calendar Year *	301,560	257,627
Е	True-Up Adjustment Before Interest without Incentive for Previous Calendar Year (C-A)	(14,621)	(12,449)
F	True-Up Adjustment Before Interest with Incentive for Previous Calendar Year (B-D)	(14,621)	(12,449)
G	Future Value Factor (1+i)^24 months from Attachment 6		-
Н	True-Up Adjustment without Incentive (E*G)	-	-
- 1	True-Up Adjustment with Incentive (F*G)	-	-

^{*} These amounts do not include any True-Up Adjustments.

Additional columns to be inserted after the last project as new projects are added to formula.

Projected Revenue Requirement including True-up Adjustment, if applicable								
W / O incentive	2011							
W incentive	2011							

8 9

Project G-1 is labled as Project G in the 2008 and 2009 Annual Updates

Annual Upda

10		Project E				Projec	t G-1		Project G-2			
11	Yes	B0226			Yes	B0403			Yes	B0403		
12	51	Install 500/230 kV t	ransformer at		51	2nd Dooms 500	0/230 kV transfo	rmer	51	2nd Dooms 500/23	80 kV transforme	er
13	14.8426%	Clifton and Clifton 5	00 KV 150 MV	\R	14.8426%	addition			14.8426%	addition		
14	0	capacitor			0				0			
15	14.8426%				14.8426%				14.8426%	Spare Transformer	r Addition	
	8,241,202				7,173,623				2,414,294			
17	161,592				140,659				47,339			
18	8				11				4			
19	Beginning	Depreciation	Ending	Rev Req	Beginning	Depreciation	Ending	Rev Req	Beginning	Depreciation	Ending	Rev Rec
20												
21												
22	8,241,202	60,597	8,180,605		7,173,623	17,582	7,156,041					
23	8,241,202	60,597	8,180,605		7,173,623	17,582	7,156,041					
24	8,180,605	161,592	8,019,013		7,156,041	140,659	7,015,381					
25	8,180,605	161,592	8,019,013		7,156,041	140,659	7,015,381					
26	8,019,013	161,592	7,857,421		7,015,381	140,659	6,874,722		2,414,294	33,532	2,380,762	
27	8,019,013	161,592	7,857,421		7,015,381	140,659	6,874,722		2,414,294	33,532	2,380,762	
28	7,857,421	161,592	7,695,828		6,874,722	140,659	6,734,063		2,380,762	47,339	2,333,423	
29	7,857,421	161,592	7,695,828		6,874,722	140,659	6,734,063		2,380,762	47,339	2,333,423	
30	7,695,828	161,592	7,534,236	1,291,858	6,734,063	140,659	6,593,403	1,129,728	2,333,423	47,339	2,286,084	390,16
31	7 605 929	161 502	7 524 226	1 201 959	6 724 062	140.650	6 503 403	1 120 729	2 222 422	47 220	2 296 094	200.1



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3 4 5	
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_	

10		Project	H-1			Proj	ect H-2			Project	H-3	
11	Yes	b0328.1			Yes	b0328.1			Yes	b0328.1		
12	51	Build new Meadow	brook-Loudon 500	OkV circuit	51	Build new Meado	wbrook-Loudon 5	00kV circuit	51	Build new Meadowbrool	k-Loudon 500kV circui	1
13	14.8426%	(30 of 50 miles)			14.8426%	(30 of 50 miles)			14.8426%	(30 of 50 miles)		
14	1.5				1.5				1.5			
15	16.0047% line 2101 v11				16.0047%	% Line 2030 & 559 v12 & v13			16.0047%	Line 580 - Phase 1		
	21,850,320				45,089,768	89,768			13,669,715			
17	428,438				884,113				268,034			
18	6				12				7			
19	Beginning	Depreciation	Ending	Rev Req	Beginning	Depreciation	Ending	Rev Req	Beginning	Depreciation	Ending	Rev Req
20												
21												
22												
23												
24												
25												
26	21,850,320	232,070	21,618,250		45,089,768	36,838	45,052,930					
27	21,850,320	232,070	21,618,250		45,089,768	36,838	45,052,930					
28	21,618,250	428,438	21,189,812		45,052,930	884,113	44,168,817		13,669,715	122,849	13,546,866	
29	21,618,250	428,438	21,189,812		45,052,930	884,113	44,168,817		13,669,715	122,849	13,546,866	
30	21,189,812	428,438	20,761,374	3,541,753	44,168,817	884,113	43,284,704	7,374,285	13,546,866	268,034	13,278,833	2,258,844
31	21,189,812	428,438	20,761,374	3,785,515	44,168,817	884,113	43,284,704	7,882,443	13,546,866	268,034	13,278,833	2,414,718

A	3,714,134	7,733,638	2,353,698
В	3,957,762	8,241,518	2,508,475
С	3,541,753	7,374,285	2,258,844
D	3,785,515	7,882,443	2,414,718
E	(172,381)	(359,353)	(94,854)
F	(172,247)	(359,075)	(93,757)
G	•	•	-
Н	•	•	-
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10		Project	H-4			Project	H-5			Project	: H-6	
11	Yes	b0328.1			Yes	b0328.1			Yes	b0328.1		
12	51	Build new Meadowbrook	k-Loudon 500kV circuit		51	Build new Meadowbrook	k-Loudon 500kV circui	it	51	Build new Meadowbroo	k-Loudon 500kV circu	t
13	14.8426%	(30 of 50 miles)			14.8426%	(30 of 50 miles)			14.8426%	(30 of 50 miles)		
14	1.5				1.5				1.5			
15	16.0047%	Line 124			16.0047%	Line 114			16.0047%	Clevenger DP/580		
	11,317,500				14,682,570				16,900,800			
17	221,912				287,894				331,388			
18	4				6				9			
19	Beginning	Depreciation	Ending	Rev Req	Beginning	Depreciation	Ending	Rev Req	Beginning	Depreciation	Ending	Rev Req
20												
21												
22 23												
24												
25												
26												
27												
28	11,317,500	157,188	11,160,313		14,682,570	155,942	14,526,628		16,900,800	96,655	16,804,145	
29	11,317,500	157,188	11,160,313		14,682,570	155,942	14,526,628		16,900,800	96,655	16,804,145	
30	11,160,313	221,912	10,938,401	1,861,919	14,526,628	287,894	14,238,734	2,422,652	16,804,145	331,388	16,472,757	2,800,961
31	11,160,313	221,912	10,938,401	1,990,326	14,526,628	287,894	14,238,734	2,589,796	16,804,145	331,388	16,472,757	2,994,320

Lines

2

8 9

A	1,952,725	2,540,851	2,748,899
В	2,081,061	2,707,904	2,929,732
С	1,861,919	2,422,652	2,800,961
D	1,990,326	2,589,796	2,994,320
E	(90,805)	(118,199)	52,062
F	(90,735)	(118,108)	64,588
G	•	•	-
Н	-	-	-
I	-	-	-

10		Project I	H-7			Project	H-8			Projec	t H-9	i
11	Yes	b0328.1			Yes	b0328.1			Yes	b0328.3		
12	51	Build new Meadowbrook	k-Loudon 500kV circuit	t	51	Build new Meadowbrool	k-Loudon 500kV circui	it	51	Upgrade Mt Storm 50	0 kV Substation	
13		(30 of 50 miles)			14.8426%	(30 of 50 miles)			14.8426%			
14	1.5				1.5				1.5			
15		Line 580 - Phase 2				Line 535			16.0047%			
	11,362,770				87,395,367				13,732,486			
17	222,799				1,713,635				269,264			
18	12				4				5			
10	Beginning	Depreciation	Ending	Rev Req	Beginning	Depreciation	Ending	Rev Reg	Beginning	Depreciation	Ending	Rev Reg
19	Бедіпіні	Depreciation	Ending	Kev Keq	beginning	Depreciation	Enaing	Kev Keq	beginning	Depreciation	Enaing	Kev Keq
20 21 22 23 24 25 26 27												
22												
23												
24												
25												
26												
27												
28	11,362,770	9,283	11,353,487									
29 30	11,362,770	9,283	11,353,487									
	11,353,487	222,799	11,130,687	1,891,413	87,395,367	1,213,825	86,181,542	10,338,313	13,732,486	168,290	13,564,196	1,434,392
31	11,353,487	222,799	11,130,687	2,022,060	87,395,367	1,213,825	86,181,542	11,052,729	13,732,486	168,290	13,564,196	1,533,524

Lines

8 9

٨	1,983,802	11,328,090	1,415,784
A			
В	2,114,378	12,074,022	1,509,027
С	1,891,413	10,338,313	1,434,392
D	2,022,060	11,052,729	1,533,524
E	(92,389)	(989,777)	18,609
F	(92,318)	(1,021,293)	24,496
G	•	· · · · · · · · · · · · · · · · · · ·	e ·
Н	Ē	e e	e ·
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10		Project I	H-10			Project	I-1			Project	I-2A	
11	Yes	b0328.4			Yes	b0329			Yes	b0329		
12	51	Upgrade Loudoun 500 k	V Substation		51	Carson-Suffolk 500 kV li	ine +		51	Carson-Suffolk 500 kV I	ine +	
13	14.8426%				14.8426%	Suffolk 500/230 # 2 tran	sformer +		14.8426%	Suffolk 500/230 # 2 tran	sformer +	
14	1.5				1.5	Suffolk - Thrasher 230k\	/ line		1.5	Suffolk - Thrasher 230k	√ line	
15	16.0047%				16.0047%				16.0047%			
	3,108,692				2,434,850	Cost associated with be	elow 500 kV elements.		38,614,627	Cost associated with be	elow 500 kV elements.	
17	60,955				47,742				757,150			
18	5				12			6				
19	Beginning	Depreciation	Ending	Rev Req	Beginning	Depreciation	Ending	Rev Req	Beginning	Depreciation	Ending	Rev Req
20												
21												
22												
22 23												
24												
24												
24					2.434.850	1.989	2.432.861					
24 25 26					2,434,850 2,434,850	1,989	2,432,861 2,432,861					
24 25 26 27					2,434,850	1,989	2,432,861					
24 25 26 27					2,434,850 2,432,861	1,989 47,742	2,432,861 2,385,119					
24 25 26 27 28 29 30	3,108,692	38,097	3,070,595	324,711	2,434,850	1,989	2,432,861	398,212	38,614,627	410,123	38,204,504	3,498,145

A	-	417,617	4,358,709
В	_	445,042	4,645,774
C	324,711	398,212	3,498,145
D	347,152	425,652	3,739,926
E	324,711	(19,405)	(860,564)
F	347,152	(19,390)	(905,848)
G	-	-	-
Н	-	-	-
I	-	•	-

Virginia Electric and Power Company ATTACHMENT H-16A Attachment 7 - Transmission Enhancement Annual Revenue Requirement Worksheet (dollars)

10		Project I-2B				Draid	nt I			Project K-	1	
10	Yes	b0329	I-2D		Yes	Proje b0512	ect J		No	Project K-	1	
12		Carson-Suffolk 500) kV line +		51	MAPP Project	Dominion Portion	1	51	Loudoun Bank # 1 transf	ormer	
13		Suffolk 500/230 # 2			14.8426%			•	14.8426%	replacement		
14	1.5	Suffolk - Thrasher 2	230kV line		1.5				1.5			
15	16.0047%		16.0047%				16.0047%					
	161,824,756 Cost associated with Regional Facilities and						13,672,006					
17	3,173,034	Necessary Lower	Voltage Facilities.		-				268,079			
18	5								12			
19	Beginning	Depreciation	Ending	Rev Req	Beginning	Depreciation	Ending	Rev Req	Beginning	Depreciation	Ending	Rev Req
20	Degiiiiiig	Depreciation	Litaling	nev neq	Degilling	Depresiation	Litaling	nev neq	Degilling	Depreciation	Litanig	Nev neq
21												
22 23												
24												
25 26									13,672,006	11,170	13,660,836	
27									13,672,006	11,170	13,660,836	
28									13,660,836	268,079	13,392,758	
29									13,660,836	268,079	13,392,758	
	161,824,756	1,983,147	159,841,609	16,903,000					13,392,758	268,079	13,124,679	2,236,012
31	161,824,756	1,983,147	159,841,609	18,071,173					13,392,758	268,079	13,124,679	2,390,095

Line



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10		Project	K-2			Project L-	1a			Project	L-1b	
11	No				No				No			
12	51	Loudoun Bank # 2 tra	nsformer		51	Ox Bank # 1 transformer			51	Ox Bank # 1 transformer		
13		replacement			14.8426%	replacement			14.8426%	replacement		
14	1.5				1.5				1.5			
15	16.0047%				16.0047%				16.0047%			
	14,628,051				10,714,404				3,072,185			
17	286,825				210,086				60,239			
18	5				7				12			
L												
19	Beginning	Depreciation	Ending	Rev Req	Beginning	Depreciation	Ending	Rev Req	Beginning	Depreciation	Ending	Rev Req
20												
21												
22												
23												
24												
25												
26					10,714,404	96,290	10,618,114		3,072,185	2,510	3,069,675	
27					10,714,404	96,290	10,618,114		3,072,185	2,510	3,069,675	
28	14,628,051	179,265	14,448,786		10,618,114	210,086	10,408,028		3,069,675	60,239	3,009,436	
29	14,628,051	179,265	14,448,786	0.440.400	10,618,114	210,086	10,408,028	4 700 040	3,069,675	60,239	3,009,436	500 440
30	14,448,786	286,825	14,161,961	2,410,109	10,408,028	210,086	10,197,942	1,739,313	3,009,436	60,239	2,949,197	502,446
31	14,448,786	286,825	14,161,961	2,576,354	10,408,028	210,086	10,197,942	1,859,047	3,009,436	60,239	2,949,197	537,069

A	2,474,080	1,882,811	499,783
В	2,636,712	2,006,338	532,605
С	2,410,109	1,739,313	502,446
D	2,576,354	1,859,047	537,069
E	(63,971)	(143,497)	2,663
F	(60,357)	(147,291)	4,464
G	` <u>.</u> '	· · · · ·	· -
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10		Projec	t L-2			Project	M		Project N			
11	No				No				No			
12	51	Ox Bank # 2 trans	sformer		51	Yadkin Bank # 2 trar	nsformer		51	Carson Bank # 1 1	transformer	
13	14.8426%	replacement			14.8426%	replacement			14.8426%	replacement		
14	1.5				1.5				1.5			
15	16.0047%				16.0047%				16.0047%			
	11,501,538				16,559,471				19,004,867			
17	225,520				324,696				372,644			
18	3				6				5			
19	Beginning	Depreciation	Ending	Rev Req	Beginning	Depreciation	Ending	Rev Req	Beginning	Depreciation	Ending	Rev Req
20												
21												
22												
23												
24												
25												
26	11,501,538	178,537	11,323,001									
27	11,501,538	178,537	11,323,001									
28	11,323,001	225,520	11,097,481		16,559,471	175,877	16,383,594		19,004,867	232,903	18,771,964	
29	11,323,001	225,520	11,097,481		16,559,471	175,877	16,383,594		19,004,867	232,903	18,771,964	
30	11,097,481	225,520	10,871,960	1,855,934	16,383,594	324,696	16,058,899	2,732,344	18,771,964	372,644	18,399,320	3,131,230
31	11,097,481	225,520	10,871,960	1,983,590	16,383,594	324,696	16,058,899	2,920,855	18,771,964	372,644	18,399,320	3,347,218

	Note L=L-1a +L-1b+L	-2		
A	4,328,802	1,946,209	2,780,794	3,248,328
В	4,612,737	2,073,794	2,963,622	3,461,854
C	4,097,694	1,855,934	2,732,344	3,131,230
D	4,379,706	1,983,590	2,920,855	3,347,218
E	(231,109)	(90,274)	(48,449)	(117,098)
F	(233,031)	(90,204)	(42,767)	(114,636)
G		-	•	-
Н	-	-	•	-
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10		Project	0			Projec	t P			Project	Q	
11	No				No				No			
12	51	Lexington Bank # 1	transformer		51	Dooms Bank # 7	transformer		51	Valley Bank # 1 tran	sformer	
13	14.8426%	replacement			14.8426%	replacement			14.8426%	replacement		
14	1.5				1.5				1.5			
15	16.0047%				16.0047%				16.0047%			
	10,177,175				18,885,637				12,056,414			
17	199,552				370,307				236,400			
18	12				8				12			
		•				•				•		
19	Beginning	Depreciation	Ending	Rev Req	Beginning	Depreciation	Ending	Rev Req	Beginning	Depreciation	Ending	Rev Req
20				•				•				-
21												
22												
23												
24												
25												
26												
27												
28									12,056,414	9,850	12,046,564	
29									12,056,414	9,850	12,046,564	
30	10,177,175	8,315	10,168,860	71,229	18,885,637	138,865	18,746,772	1,186,168	12,046,564	236,400	11,810,164	2,006,875
31	10,177,175	8,315	10,168,860	76,155	18,885,637	138,865	18,746,772	1,268,168	12,046,564	236,400	11,810,164	2,145,497

A	-	957,735	1,981,553
В	-	1,020,829	2,111,999
С	71,229	1,186,168	2,006,875
D	76,155	1,268,168	2,145,497
E	71,229	228,432	25,322
F	76,155	247,339	33,499
G	-	-	-
Н	-	-	-
I	-	-	-

10		Project R-1				Projec	t R-2			Projec	t S-1	
11	No	s0124			No	s0124			No	s0133		
12	51	Garrisonville 230 kV	UG line		51	Garrisonville 230	kV UG line		51	Pleasant View Ha	amilton 230kV	
13	14.8426%	Phase 1			14.8426%	Phase 2			14.8426%	transmission line		
14	1.25				1.25				1.25			
15	15.8110%				15.8110%				15.8110%			
	91,187,183				32,698,722				84,484,701			
17	1,787,984				641,151				1,656,563			
18	6				6				10			
L												
19	Beginning	Depreciation	Ending	Rev Req	Beginning	Depreciation	Ending	Rev Req	Beginning	Depreciation	Ending	Rev Req
20												
21												
22												
23												
24												
25												
26												
27												
28	91,187,183	968,491	90,218,692						84,484,701	345,117	84,139,584	
29 30	91,187,183	968,491	90,218,692						84,484,701	345,117	84,139,584	
	90,218,692	1,787,984	88,430,708	15,046,059	32,698,722	347,290	32,351,432	2,962,216	84,139,584	1,656,563	82,483,021	14,022,095
31	90 218 692	1 787 984	88 430 708	15 911 110	32 698 722	347 290	32 351 432	3 132 832	84 139 584	1 656 563	82 483 021	14 828 911

A	16,093,855	770,261	14,987,319
В	16,975,620	812,555	15,809,228
С	15,046,059	2,962,216	14,022,095
D	15,911,110	3,132,832	14,828,911
E	(1,047,796)	2,191,955	(965,224)
F	(1,064,510)	2,320,277	(980,318)
G	•	•	-
Н	•	•	-
1	-	-	-

10		Project	S-2			Projec	t T-1			Project	t T-2	
11	No	s0133			Yes	b0768			Yes	b0768		
12	51	Pleasant View Han	nilton 230kV		51	Glen Carlyn Line	251 GIB substa	tion project	51	Glen Carlyn Line 2	251 GIB substation	n project
13	14.8426%	transmission line			14.8426%				14.8426%			
14	1.25				1.25	Loop Line 251 ld	lylwood Arling	ton	1.25	Loop Line 251 ldy	lwood Arlingtor	1
15	15.8110%				15.8110%	into GIS sub			15.8110%	into GIS sub		
	1,298,462				205,578				23,473,265			
17	25,460				4,031				460,260			
18	2				6				6			
L												
19	Beginning	Depreciation	Ending	Rev Req	Beginning	Depreciation	Ending	Rev Req	Beginning	Depreciation	Ending	Rev Req
20												
21												
22												
23 24												
25												
26												
27												
28					205.578	2,183	203,395					
29					205,578	2,183	203,395					
29 30	1,298,462	22,278	1,276,184	189,465	203,395	4,031	199,364	33,921	23,473,265	249,308	23,223,957	2,126,471
							199,364	35,871				

A	-	-	1,971,246
В	e de la companya de	en e	2,079,434
С	189,465	33,921	2,126,471
D	200,374	35,871	2,248,950
E	189,465	33,921	155,225
F	200,374	35,871	169,516
G	-	-	-
Н	-	-	-
I	-	-	-

10		Project U	J-1			Project 1	v			Project	w	
11	Yes	b0453.1			Yes	b0337			Yes	b0467.2		
12	51	Convert Remington	- Sowego		51	Build Lexington 230kV	ring bus		51	Reconductor the Di	ckerson - Plea	sant
13	14.8426%	115kV to 230kV			14.8426%				14.8426%	View 230 kV circuit		
14	1.25				1.25				1.25			
15	15.8110%				15.8110%				15.8110%			
	1,472,605				6,407,258				5,246,724			
17	28,875				125,633				102,877			
18	9				3				6			
										•		
19	Beginning	Depreciation	Ending	Rev Req	Beginning	Depreciation	Ending	Rev Req	Beginning	Depreciation	Ending	Rev Req
20								-				-
21												
22												
23												
24												
25												
26					6,407,258	99,459	6,307,799					
27					6,407,258	99,459	6,307,799					
28	1,472,605	8,422	1,464,183		6,307,799	125,633	6,182,166					
29 30	1,472,605	8,422	1,464,183		6,307,799	125,633	6,182,166					
	1,464,183	28,875	1,435,309	244,054	6,182,166	125,633	6,056,534	1,033,901	5,246,724	55,725	5,190,999	475,307
31	1,464,183	28,875	1,435,309	258,094	6,182,166	125,633	6,056,534	1,093,163	5,246,724	55,725	5,190,999	502,683



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10		Project >	(Projec	t AA - 1			Project AB	3-2	
11	Yes	b0311			Yes	b0231			Yes	b0456		
12	51	Reconductor Idylv	ood to Arlingto	on	51	Install 500 kV b	reakers and		51	Re-Conductor 9.4 miles	of Edinburg -	Mt. Jackson
13	14.8426%	230 kV	_		14.8426%	500 kV bus wo	rk at Suffolk		14.8426%	115 kV	-	
14	1.25				0				0			
5	15.8110%				14.8426%				14.8426%			
	3,196,608				21,756,777				4,839,985			
7	62,679				426,603				94,902			
8	8				11				11			
9	Beginning	Depreciation	Ending	Rev Req	Beginning	Depreciation	Ending	Rev Req	Beginning	Depreciation	Ending	Rev Req
)								-				
ı												
2												
3												
ı												
5												
3	3,196,608	23,504	3,173,104		21,756,777	53,325	21,703,452		4,839,985	11,863	4,828,122	
7	3,196,608	23,504	3,173,104		21,756,777	53,325	21,703,452		4,839,985	11,863	4,828,122	
В	3,173,104	62,679	3,110,425		21,703,452	426,603	21,276,848		4,828,122	94,902	4,733,221	
9	3,173,104	62,679	3,110,425		21,703,452	426,603	21,276,848		4,828,122	94,902	4,733,221	
	3,110,425	62,679	3,047,746	519,694	21,276,848	426,603	20,850,245	3,552,974	4,733,221	94,902	4,638,319	790,3
0	0,110,420											

A	544,998	3,728,213	1,853,328
В	574,801	3,728,213	1,853,328
С	519,694	3,552,974	790,390
D	549,513	3,552,974	790,390
E	(25,304)	(175,240)	(1,062,938)
F	(25,288)	(175,240)	(1,062,938)
G	-	-	-
Н	-	-	-
1	-	-	-

10	Project AC				Project AG				2009 Add-1			
11	Yes	b0227			Yes	b0455			Yes	B0453.3		
12	51	Install 500/230 kV	transformer at I	Bristers;	51	Add 2nd Endless Ca	verns 230/115	5kV	51	Add Sowego 230/11	5/ kV transforr	ner
13	14.8426%	build new 230 kV E	Bristers- Gaines	sville circuit.	14.8426%	transformer			14.8426%	ŭ		
14	0	upgrade two Loude	oun - Brambleto	on circuits	0				1.25			
15	14.8426%	13			14.8426%				15.8110%			
	21,403,678				3,554,673				3,355,513			
17	419,680				69,699				65,794			
18	6				5				9			
	-				_				-			
19	Beginning	Depreciation	Ending	Rev Rea	Beginning	Depreciation	Ending	Rev Rea	Beginning	Depreciation	Ending	Rev Reg
20	5								3			
21												
22												
23												
24												
25												
26	21,403,678	227,327	21,176,351		3,554,673	43,562	3.511.111		3,355,513	19,190	3,336,323	
27	21,403,678	227,327	21,176,351		3.554.673	43,562	3.511.111		3.355.513	19,190	3,336,323	
28	21,176,351	419.680	20.756.671		3.511.111	69,699	3.441.411		3,336,323	65,794	3,270,529	
29	21,176,351	419,680	20,756,671		3,511,111	69,699	3.441.411		3,336,323	65,794	3,270,529	
30	20,756,671	419,680	20,336,991	3,469,356	3,441,411	69,699	3,371,712	575,321	3,270,529	65,794	3,204,734	546,3
31	20.756.671	419.680	20.336.991	3,469,356	3.441.411	69,699	3.371.712	575.321	3.270.529	65.794	3.204.734	577.6

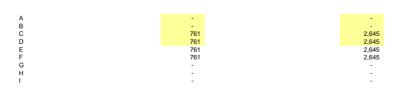
A	3,638,213	603,316	607,099
В	3,638,213	603,316	640,304
С	3,469,356	575,321	546,342
D	3,469,356	575,321	577,696
E	(168,857)	(27,996)	(60,757)
F	(168,857)	(27,996)	(62,608)
G	-		-
Н	•	•	-
1	-	•	-

10	2009 Add-6				Project AJ				Project AK-1				
11	Yes	B0837			Yes	B0327			Yes	B1057			
12	51	At Mt. Storm, replace	ce the existing	MOD on	51	Build 2nd Harrise	onburg - Valley	230 kV	51	Rebuild Mt. Storm-Doubs 500 kV			
13	14.8426%	the 500 kV side of t	he transformer	r with a	14.8426%				14.8426%				
14	0	circuit breaker			0				0				
15	14.8426%				14.8426%				14.8426%				
	779,172				6,211,387				23,947,642				
17	15,278				121,792				469,562				
18	6				7				12				
19	Beginning	Depreciation	Ending	Rev Req	Beginning	Depreciation	Ending	Rev Req	Beginning	Depreciation	Ending	Rev Req	
20													
21													
22													
23													
24													
25													
26	779,172	8,276	770,896										
27	779,172	8,276	770,896										
28	770,896	15,278	755,619		6,211,387	55,821	6,155,566						
29	770,896	15,278	755,619		6,211,387	55,821	6,155,566						
30	755,619	15,278	740,341	126,297	6,155,566	121,792	6,033,774	1,026,397	23,947,642	19,565	23,928,077	167,606	
31	755,619	15,278	740,341	126,297	6,155,566	121,792	6,033,774	1,026,397	23,947,642	19,565	23,928,077	167,606	

A	132,444	1,132,004	
В	132,444	1,132,004	the state of the s
С	126,297	1,026,397	167,606
D	126,297	1,026,397	167,606
E	(6,147)	(105,607)	167,606
F	(6,147)	(105,607)	167,606
G	-	-	-
Н	-	-	-
I	-	-	-

2 8

10	Project AL				Project AM						
11	Yes	B0457			Yes	B0784			If Yes for Schedule	If No for Schedule	12 include in
12	51	Replace both wa	ave traps on Do	ooms -	51	Replace Wave to	aps on North A	nna to	12 Include in this	this Sum.	
13	14.8426%	Lexington 500 k\	V		14.8426%	Ladysmith 500 k\	/		Total.		
14	0				0						
15	14.8426%				14.8426%						
	108,763				75,695					Annual Revenue	Annual Revenue
17	2,133				1,484					Requirement	Requirement
18	12				10					including Incentive	excluding
L										if Applicable	Incentive
19	Beginning	Depreciation	Ending	Rev Req	Beginning	Depreciation	Ending	Rev Req	Total	Sum	Sum
20											
21											
22											
23											
24											
25											
26											
27											
28											
29 30	108,763	89	108.674	761	75,695	309	75,386	2,645	73,110,977		50,091,495
31	108,763	89		761		309	75,386	2,645	73,110,977	53,177,273	50,091,495
31	108,763	89	108,674	761	75,695	309	75,386	2,045	77,197,992	53,177,273	



Virginia Electric and Power Company ATTACHMENT H-16A

Attachment 8 - Securitization Workpaper (000's)

Line #	Long Term Interest	
105	Less LTD Interest on Securitization Bonds	
	Capitalization	
115	Less LTD on Securitization Bonds	

Virginia Electric and Power Company ATTACHMENT H-16A

Attachment 9 - Depreciation Rates¹

Plant Type	Applied Depreciation <u>Rate</u>
Transmission Plant Land	
Land Rights	1.36%
Structures and Improvements	1.41%
Station and Equipment	2.02%
Towers and Fixtures	2.36%
Poles and Fixtures	1.89%
Overhead conductors and Devices	1.90%
Underground Conduit	1.74%
Underground Conductors and Devices	2.50%
Roads and Trails	1.17%
General Plant	
Land Rights	1.70%
Structures and Improvements - Major	1.82%
Structures and Improvements - Other	2.26%
Communication Equipment	3.20%
Communication Equipment - Clearing	6.22%
Communication Equipment - Massed	6.22%
Communication Equipment - 25 Years	3.72%
Office Furniture and Equipment - EDP Hardware	27.38%
Office Furniture and Equipment - EDP Fixed Location	12.21%
Office Furniture and Equipment	1.64%
Laboratory Equipment	4.23%
Miscellaneous Equipment	2.53%
Stores Equipment Power Operated Equipment	5.08% 8.16%
Tools, Shop and Garage Equipment	4.76%
Electric Vehicle Recharge Equipment	13.23%
Licotho vonicio Necharge Equipment	10.20/0

¹Depreciation rates may be changed only pursuant to a Section 205 or Section 206 proceeding.

ATTACHMENT A

PART 3 – IMPACT OF ADJUSTMENT TO PROJECT 1-2A CARSON – SUFFOLK BELOW – 500 KV ELEMENTS COST

Impact of Adjustment to Project I-2A Carson - Suffolk Below 500 kV Elements Cost^A 2013 Annual Update

(Dollars)

			(1)		(2)	(3) Schedule 12
			Schedule 12	S	Schedule 12	Net
			Charge		Credit	Charge
			Component	(Component	Component
Line			Rev Req		Rev Req	Rev Req
No.	Description	\	with Incentive	without Incentive		(3) = (1) - (2)
		\$ \$	6,219,112.00 6,233,433.00		5,808,910.00 5,822,286.00	410,202.00 411,147.00 945.00
True-up Adjustment	:					
4 Before Correct	ion Case as Posted ^D	\$	(975,573.00)	\$	(926,669.00)	\$ (48,904.00)
5 Correction Case	e ^E	\$	(966,406.00)	\$	(918,095.00)	\$ (48,311.00)
6 Increase in Net	Charge (5) - (4)					\$ 593.00
7 Total Increase	in Net Charge (3) + (6)					\$ 1,538.00

Notes:

- A The cost of this project, which is reflected in Attachment 7 of the formula, increased by \$88,715 from \$38,525,912 to \$38,614,627.
- B Column 1 and 2 amounts are taken from Attachment 7, Page 32, Lines 34 and 35 of Dominion's formula rate update posting made on www.pjm.com on September 12, 2012. This posting is available at the following hyperlink:
 - http://www.pjm.com/~/media/markets-ops/trans-service/20120912-virginia-electric-and-power-company-formula-rate-2013-annual-update.ashx.
- C Column 1 and 2 amounts are taken from Attachment A, Part 1 of the 2013 Informational Filing. Within Part 1, see Attachment 7, Page 32, Lines 34 and 35.
- D Column 1 and 2 amounts are taken from Attachment 7, Page 32, Lines H and I of the hyperlink cited in Note B.
- E Column 1 and 2 amounts are taken from Attachment A, Part 1 of the 2013 Informational Filing. Within Part 1, see Attachment 7, Page 32, Lines H and I.

ATTACHMENT B

ATTACHMENT B

PART 1 – CALCULATION OF THE ONE-TIME CREDIT TO TRUE-UP ADJUSTMENT REQUIRED UNDER THE AUDIT

Calculation of the One-time Credit to True-up Adjustment per Audit (Docket No. FA11-4-000) (Dollars)

Line

#

#		
1 2009 Actual ATRR used to Calculate True-up Adjustment for 2009	Note A	\$ 278,736,000
2 Revised 2009 Actual ATRR used to Calculate True-up Adjustment for 2009	Note B	\$ 278,591,000
3 Change in 2009 Actual ATRR due to Audit	Line 2 - Line 1	\$ (145,000)
4 2010 Actual ATRR used to Calculate True-up Adjustment for 2010	Note C	\$ 347,123,000
5 Revised 2010 Actual ATRR used to Calculate True-up Adjustment for 2010	Note D	\$ 347,104,000
6 Change in 2010 Actual ATRR due to Audit for 2010	Line 5 - Line 4	\$ (19,000)
7 Total Change in ATRR before Interest	Line 3 + Line 6	\$ (164,000)
8 Calculated Interest	Note E	\$ (22,305)
9 One-time Credit to True-up Adjustment per Audit (Docket No. FA11-4-000)		\$ (186,305)

Notes:

- A See Attachment C, Part 1. The "2009 Actual ATRR" (un-revised) shown here is from Line 168 of the VEPCO Attachment H-16 A Formula Rate Appendix A that was used to calculate the 2009 True-Up, included in Attachment A at Page 4 of 38 (located in the second half of Attachment A) of the January 12, 2011 VEPCO Informational Filing of 2011 Annual Update Docket No. ER09-545-000.
- B See Attachment D, Part 3. The "Revised 2009 Actual ATRR" shown here is from Line 168 of the VEPCO Attachment H-16 A Formula Rate Appendix A for 2009 with audit adjustments included.
- C See Attachment C, Part 2. The "2010 Actual ATRR" (un-revised) shown here is from Line 168 of the VEPCO Attachment H-16 A Formula Rate Appendix A that was used to calculate the 2010 True-Up, included in Attachment A at Page 4 of 42 (located in the second half of Attachment A) of the January 12, 2012 VEPCO Informational Filing of 2012 Annual Update Docket No. ER09-545-000.
- D See Attachment D, Part 4. The "Revised 2010 Actual ATRR" shown here is from Line 168 of the VEPCO Attachment H-16 A Formula Rate - Appendix A for 2010 with audit adjustments included.
- E See Attachment B, Part 2.

ATTACHMENT B

PART 2 – INTEREST COMPONENT OF THE ONE-TIME CREDIT TO TRUE-UP ADJUSTMENT

Interest Component of the One-time Credit to True-up per Audit (Docket No. FA11-4-000) Calculated in Accordance with Section 35. 19 a of the Commission's Regulations

(1)	(2)	(3)		(4)		(5)		(6)		(7)		(8)
Year	Month	Monthly Interest Rate (Note A)		Beginning of Month Adjustment (Note B)	Pr	ior Quarter Interest		ummulative rior Quarter Interest		Beginning of Month djustment Plus Cummulative Quarterly Interest (4) + (5)	I	∕lonthly nterest 3) * (7)
2000	tul.	0.0028	Ļ	(1.45.000)	,		۲.		,	(145,000)	Ļ	(406)
2009 . 2009 .	July August	0.0028		(145,000) (145,000)		-	\$ \$	-	\$ \$	(145,000) (145,000)		(406) (406)
	September	0.0027		(145,000)		_	\$	_	\$	(145,000)		(392)
	October	0.0028		(145,000)		(1,204)	\$	(1,204)	\$	(146,204)		(409)
2009	November	0.0027		(145,000)		-	\$	(1,204)	\$	(146,204)		(395)
2009	December	0.0028	\$	(145,000)	\$	-	\$	(1,204)	\$	(146,204)	\$	(409)
2010	January	0.0028	\$	(145,000)	\$	(1,213)	\$	(2,417)	\$	(147,417)	\$	(413)
2010	February	0.0025		(145,000)		-	\$	(2,417)	\$	(147,417)	\$	(369)
2010		0.0028		(145,000)			\$	(2,417)	\$	(147,417)	\$	(413)
2010		0.0027		(145,000)		(1,194)	\$	(3,611)	\$	(148,611)		(401)
2010		0.0028		(145,000)		-	\$	(3,611)	\$	(148,611)		(416)
2010		0.0027 0.0028		(145,000)		(1,219)	\$ \$	(3,611)	\$	(148,611)		(401)
2010 .	August	0.0028		(164,000) (164,000)		(1,219)	\$	(4,830) (4,830)	\$ \$	(168,830) (168,830)	\$ \$	(473) (473)
	September	0.0027		(164,000)		_	\$	(4,830)	\$	(168,830)	\$	(456)
	October	0.0028		(164,000)		(1,401)	\$	(6,231)	\$	(170,231)		(477)
	November	0.0027		(164,000)		-	\$	(6,231)	\$	(170,231)		(460)
2010	December	0.0028	\$	(164,000)	\$	-	\$	(6,231)	\$	(170,231)	\$	(477)
2011	January	0.0028		(164,000)	\$	(1,413)	\$	(7,644)	\$	(171,644)	\$	(481)
	February	0.0025		(164,000)		-	\$	(7,644)	\$	(171,644)	\$	(429)
2011		0.0028		(164,000)			\$	(7,644)		(171,644)	\$	(481)
2011		0.0027		(164,000)		(1,390)	\$	(9,034)			\$	(467)
2011		0.0028		(164,000)		-	\$ \$	(9,034)		(173,034)		(484)
2011 . 2011 .		0.0027 0.0027		(164,000) (164,000)		(1,419)	\$	(9,034) (10,453)	\$ \$	(173,034) (174,453)	\$ \$	(467) (471)
	August	0.0027		(164,000)		(1,413)	\$		\$	(174,453)	\$	(488)
	September	0.0027		(164,000)		_	\$	(10,453)	\$	(174,453)	\$	(471)
	October	0.0028		(164,000)		(1,431)	\$	(11,884)	\$	(175,884)	\$	(492)
2011	November	0.0027		(164,000)		-	\$	(11,884)	\$	(175,884)		(475)
2011	December	0.0028	\$	(164,000)	\$	-	\$	(11,884)	\$	(175,884)	\$	(492)
2012	January	0.0028		(164,000)	\$	(1,460)	\$	(13,343)	\$	(177,343)	\$	(497)
	February	0.0026		(164,000)		-	\$	(13,343)	\$	(177,343)		(461)
2012		0.0028		(164,000)		-	\$	(13,343)	\$	(177,343)		(497)
2012	•	0.0027		(164,000)		(1,454)	\$	(14,798)	\$	(178,798)	\$	(483)
2012 2012	•	0.0028 0.0027		(164,000) (164,000)		-	\$ \$	(14,798) (14,798)	\$ \$	(178,798) (178,798)		(501)
2012		0.0027		(164,000)		(1,466)	\$	(16,264)	\$	(180,264)		(483) (505)
	August	0.0028		(164,000)	\$	-	\$	(16,264)	\$	(180,264)	\$	(505)
	September	0.0027		(164,000)	\$	-	\$	(16,264)	\$	(180,264)	\$	(487)
	October	0.0028		(164,000)	\$	(1,496)	\$	(17,760)	\$	(181,760)	\$	(509)
2012	November	0.0027	\$	(164,000)	\$	-	\$	(17,760)	\$	(181,760)		(491)
2012	December	0.0028	\$	(164,000)	\$	-	\$	(17,760)	\$	(181,760)		(509)
	January	0.0028		(164,000)		(1,509)		(19,269)	\$	(183,269)		(513)
	February	0.0025		(164,000)		-	\$	(19,269)		(183,269)		(458)
	March	0.0028		(164,000)		- (4 404)	\$	(19,269)		(183,269)		(513)
2013		0.0028		(164,000)		(1,484)		(20,753)		(184,753)		(517)
2013 2013		0.0028 0.0028		(164,000) (164,000)		-	\$ \$	(20,753)		(184,753)		(517) (517)
2013		0.0028	\$	(164,000)		(1,552)		(20,753) (22,305)		(184,753) (186,305)	ڔ	(517)
2013	,		~	(204,000)	Y	(2,332)	Y	(==,505)	Y	(200,303)		
Total Intere	est				\$	(22,305)					\$	(22,305)

Notes:

A The monthly interest rates are from the following FERC website.

http://www.ferc.gov/legal/acct-matts/interest-rates.asp#skipnavT

The interest rates for April 2013 through June 2013 were not posted at the time of this filing and were approximated by using the latest monthly interest rate available which was for March 2013.

ATTACHMENT B

PART 3 – TRANSMISSION FORMULA BASED ON 2013 PROJECTIONS IN ATTACHMENT A WITH A ONE-TIME CREDIT TO TRUE-UP ADJUSTMENT REQUIRED UNDER THE AUDIT

_	inia Electric and Power Company				
ATT	ACHMENT H-16A		FERC Form 1 Page # or		
For	mula Rate Appendix A	Notes	Instruction (Note H)		2013
	ded cells are input cells				(000's)
Alloca					
1	Wages & Salary Allocation Factor Transmission Wages Expense		p354.21b/ Attachment 5	\$	26,428
2	Less Generator Step-ups		Attachment 5		9
3	Net Transmission Wage Expenses		(Line 1 - 2)		26,419
4 5	Total Wages Expense Less A&G Wages Expense		p354.28b/Attachment 5 p354.27b/Attachment 5		585,154 90,535
6	Total		(Line 4 - 5)	\$	494,619
7	Wages & Salary Allocator	(Note B)	(Line 3 / 6)		5.3412%
	Plant Allocation Factors				
8	Electric Plant in Service	(Notes A& Q)	p207.104.g/Attachment 5	\$	29,210,462
9	Common Plant In Service - Electric		(Line 26)		0
10	Total Plant In Service		(Sum Lines 8 & 9)		29,210,462
11	Accumulated Depreciation (Total Electric Plant)	(Notes A & Q)	(Line 15 - 14 - 13 -12)		11,371,559
12	Accumulated Intangible Amortization	(Notes A & Q)	p200.21c/Attachment 5		138,956
13	Accumulated Common Amortization - Electric	(Notes A & Q)	p356/Attachment 5		0
14 15	Accumulated Common Plant Depreciation - Electric Total Accumulated Depreciation	(Notes A & Q)	p356/Attachment 5 p219.29c/Attachment 5		0 11,510,515
16	Net Plant		(Line 10 - 15)		17,699,947
17	Transmission Gross Plant		(Line 31 - 30)		4.302.211
18	Gross Plant Allocator	(Note B)	(Line 31 - 30) (Line 17 / 10)		14.7283%
		, , , ,	·		
19 20	Transmission Net Plant	(Note D)	(Line 44 - 30)	\$	3,382,866
	Net Plant Allocator	(Note B)	(Line 19 / 16)		19.1123%
Plant	Calculations				
21	Plant In Service Transmission Plant In Service	(Notes A & Q)	p207.58.g/Attachment 5	\$	4,495,726
22	Less: Generator Step-ups	(Notes A & Q)	Attachment 5	Ψ	201,396
23	Less: Interconnect Facilities Installed After March 15, 2000	(Notes A & Q)	Attachment 5		39,454
24	Total Transmission Plant In Service		(Lines 21 - 22 - 23)		4,254,875
25	General & Intangible	(Notes A & Q)	p205.5.g + p207.99.g/Attachment 5		886,242
26	Common Plant (Electric Only)	(**************************************	p356/Attachment 5		0
27	Total General & Common		(Line 25 + 26)		886,242
28 29	Wage & Salary Allocation Factor General & Common Plant Allocated to Transmission		(Line 7) (Line 27 * 28)	\$	5.3412% 47,336
30	Plant Held for Future Use (Including Land)	(Notes C & Q)	p214.47.d/Attachment 5	\$	188
31	TOTAL Plant In Service		(Line 24 + 29 + 30)	\$	4,302,399
	Accumulated Depreciation				
32	Transmission Accumulated Depreciation	(Notes A & Q)	p219.25.c/Attachment 5	\$	949,046
33	Less Accumulated Depreciation for Generator Step-ups	(Notes A & Q)	Attachment 5		49,810
34 35	Less Accumulated Depreciation for Interconnect Facilities Installed After March 15, 2000	(Notes A & Q)	Attachment 5		6,202
35 36	Total Accumulated Depreciation for Transmission Accumulated General Depreciation	(Notes A & Q)	(Line 32 - 33 - 34) p219.28.b/Attachment 5		893,034 353,651
37	Accumulated Intangible Amortization	(Notes A & Q)	(Line 12)		138,956
38	Accumulated Common Amortization - Electric		(Line 13)		0
39	Common Plant Accumulated Depreciation (Electric Only)		(Line 14)		0
40 41	Total Accumulated Depreciation Wage & Salary Allocation Factor		(Sum Lines 36 to 39) (Line 7)		492,607 5.3412%
41 42	General & Common Allocated to Transmission		(Line 7) (Line 40 * 41)		5.3412% 26,311
43	TOTAL Accumulated Depreciation		(Line 35 + 42)	\$	919,345
	TOTAL N. (D (D (A. E)		(1: 04 40)		
44	TOTAL Net Property, Plant & Equipment		(Line 31 - 43)	\$	3,383,054

	inia Electric and Power Company ACHMENT H-16A		FERC Form 1 Page # or		
orr	mula Rate Appendix A	Notes	Instruction (Note H)		2013
djust	tment To Rate Base				
	Accumulated Deferred Income Taxes				
45	ADIT net of FASB 106 and 109		Attachment 1	\$	(645,79
46	Accumulated Deferred Income Taxes Allocated To Transmission		(Line 45)	\$	(645,79
	Transmission O&M Reserves				
47	Total Balance Transmission Related Account 242 Reserves	Enter Negative	Attachment 5	\$	(6,03
	Prepayments				
48	Prepayments	(Notes A & R)	Attachment 5	\$	2,27
49	Total Prepayments Allocated to Transmission		(Line 48)	\$	2,27
50	Materials and Supplies Undistributed Stores Exp	(Notes A & R)	p227.6c & 16.c	\$	
51	Wage & Salary Allocation Factor	(Notes A & K)	(Line 7)	φ	5.3412
52	Total Transmission Allocated Materials and Supplies		(Line 50 * 51)		
53	Transmission Materials & Supplies		p227.8c/2	s	10,7
54	Total Materials & Supplies Allocated to Transmission		(Line 52 + 53)	\$	10,71
55	Cash Working Capital Transmission Operation & Maintenance Expense		(Line 85)	\$	86.07
56	1/8th Rule		x 1/8		12.5
57	Total Cash Working Capital Allocated to Transmission		(Line 55 * 56)	\$	10,76
58	Network Credits Outstanding Network Credits	(Note N)	Attachment 5 / From PJM		
58 59	Less Accumulated Depreciation Associated with Facilities with Outstanding Network Credits	(Note N)	Attachment 5 / From PJM Attachment 5 / From PJM		
60	Net Outstanding Credits	, , , , ,	(Line 58 - 59)		
61	TOTAL Adjustment to Rate Base		(Line 46 + 47 + 49 + 54 + 57 - 60)	\$	(628,08
62	Rate Base		(Line 44 + 61)	\$	2,754,96
&M					
	Transmission O&M				
63	Transmission O&M		p321.112.b/Attachment 5	\$	36,36
64 65	Less GSU Maintenance Less Account 565 - Transmission by Others		Attachment 5 p321.96.b/Attachment 5		(30,95
66	Plus Schedule 12 Charges billed to Transmission Owner and booked to Account 565	(Note O)	PJM Data		(50,50
67	Transmission O&M	,	(Lines 63 - 64 + 65 + 66)	\$	67,30
	Allocated General & Common Expenses				
68	Common Plant O&M	(Note A)	p356		
69 70	Total A&G		Attachment 5		356,22
70 71	Less Property Insurance Account 924 Less Regulatory Commission Exp Account 928	(Note E)	p323.185b p323.189b/Attachment 5		13,52 34,7
72	Less General Advertising Exp Account 930.1	(Note L)	p323.911b/Attachment 5		2,08
73	Less EPRI Dues	(Note D)	p352-353/Attachment 5		2,87
74	General & Common Expenses		(Lines 68 + 69) - Sum (70 to 73)	\$	303,02
75 76	Wage & Salary Allocation Factor General & Common Expenses Allocated to Transmission		(Line 7) (Line 74 * 75)	\$	5.3412 16,18
. 5	·		(*	10,10
77	Directly Assigned A&G Regulatory Commission Exp Account 928	(Note G)	p323.189b/Attachment 5	\$	_
78	General Advertising Exp Account 930.1	(Note K)	p323.191b	Ψ	_
79	Subtotal - Transmission Related		(Line 77 + 78)		
80	Property Insurance Account 924		p323.185b		13,5
81	General Advertising Exp Account 930.1	(Note F)	Attachment 5		
82 83	Total Net Plant Allocation Factor		(Line 80 + 81) (Line 20)		13,52 19.1123
84	A&G Directly Assigned to Transmission		(Line 82 * 83)	\$	2,58
	Total Transmission O&M		(Line 67 + 76 + 79 + 84)	\$	86,07
85					

	inia Electric and Power Company					
ATT	ACHMENT H-16A			FERC Form 1 Page # or		
For	mula Rate Appendix A		Notes	Instruction (Note H)		2013
Depre	ciation & Amortization Expense					
	Depreciation Expense					
86	Transmission Depreciation Expense		(Notes A and S)	p336.7b&c/Attachment 5	\$	88,566
87 88	Less: GSU Depreciation Less Interconnect Facilities Depreciation			Attachment 5 Attachment 5		4,077 799
89	Extraordinary Property Loss			Attachment 5		799
90	Total Transmission Depreciation			(Line 86 - 87 - 88 + 89)		83.690
91	General Depreciation		(Note A)	p336.10b&c&d/Attachment 5		31,025
92	Intangible Amortization		(Note A)	p336.1d&e/Attachment 5		21,816
93	Total			(Line 91 + 92)		52,841
94	Wage & Salary Allocation Factor			(Line 7)		5.3412%
95	General and Intangible Depreciation Allocated	to Transmission		(Line 93 * 94)		2,822
96	Common Depreciation - Electric Only		(Note A)	p336.11.b		0
97	Common Amortization - Electric Only		(Note A)	p356 or p336.11d		0
98	Total			(Line 96 + 97)		5 24420/
99 100	Wage & Salary Allocation Factor Common Depreciation - Electric Only Allocated	to Transmission		(Line 7) (Line 98 * 99)		5.3412%
100	Common Depreciation - Electric Only Allocated	TO Transmission		(Line 30 33)		•
101	Total Transmission Depreciation & Amortization			(Line 90 + 95 + 100)	\$	86,512
Taxes	Other than Income					
	Taxes Other than Income			Attachment 2	\$	29,036
103	Total Taxes Other than Income			(Line 102)	\$	29,036
103	Total raxes office than income			(Line 102)	4	23,030
Return	n / Capitalization Calculations					
	Long Term Interest					
104	Long Term Interest		(Note T)	p117.62c through 67c/Attachment 5	\$	332,041
105	Less LTD Interest on Securitization Bonds		(Note P)	Attachment 8		0
106	Long Term Interest			(Line 104 - 105)	\$	332,041
107	Preferred Dividends		(Note T), enter positive	p118.29c	\$	16,427
	Common Stock					
108	Proprietary Capital			p112.16c,d/2	\$	8,886,959
109	Less Preferred Stock		(Note T), enter negative	(Line 117)		(259,014)
110	Less Account 219 - Accumulated Other Compre	ehensive Income	(Note T), enter negative	p112.15c,d/2		(21,500)
111	Common Stock			(Sum Lines 108 to 110)	\$	8,606,445
	Capitalization					
112	Long Term Debt		(Note T) enter pagetive	p112.24c,d/2	\$	6,789,480
113 114	Less Loss on Reacquired Debt Plus Gain on Reacquired Debt		(Note T), enter negative (Note T), enter positive	p111.81c,d/2 p113.61c,d/2		(9,756) 3,671
115	Less LTD on Securitization Bonds	(Note P)	(Note T), enter positive	Attachment 8		0,071
116	Total Long Term Debt	((**************************************	(Sum Lines 112 to 115)		6,783,395
117	Preferred Stock		(Note T), enter positive	p112.3c,d/2		259,014
118	Common Stock			(Line 111)		8,606,445
119	Total Capitalization			(Sum Lines 116 to 118)	\$	15,648,854
120	Debt %	Total Long Term Debt		(Line 116 / 119)		43.3%
121	Preferred %	Preferred Stock		(Line 117 / 119)		1.7%
122	Common %	Common Stock		(Line 118 / 119)		55.0%
123	Debt Cost	Total Long Term Debt		(Line 106 / 116)		0.0489
124	Preferred Cost	Preferred Stock		(Line 107 / 117)		0.0634
125	Common Cost	Common Stock	(Note J)	Fixed		0.1140
126	Weighted Cost of Debt	Total Long Term Debt (WCLTD)		(Line 120 * 123)		0.0212
127	Weighted Cost of Preferred	Preferred Stock		(Line 121 * 124)		0.0010
128 129	Weighted Cost of Common Total Return (R)	Common Stock		(Line 122 * 125) (Sum Lines 126 to 128)		0.0627 0.0850
130	Investment Return = Rate Base * Rate of Return			(Line 62 * 129)		234,076

	ia Electric and Power Company CHMENT H-16A		FERC Form 1 Page # or		
ormu	ıla Rate Appendix A	Notes	Instruction (Note H)		2013
omposi	te Income Taxes				
131 132 133 134 135	come Tax Rates FIT=Federal Income Tax Rate SIT=State Income Tax Rate or Composite p T T/(1-T)	(Note I) (percent of federal income tax deductible for state purposes) $T=1 - \{[(1-SIT)*(1-FIT)] / (1-SIT*FIT*p)\} =$	Attachment 5 Attachment 5 Per State Tax Code		35.00° 6.23° 0.00° 39.05° 64.07°
136 137	C Adjustment Amortized Investment Tax Credit T/(1-T)	(Note I) enter negative	Attachment 1 (Line 135)	\$	(170 64.07
138	ITC Adjustment Allocated to Transmission		(Line 136 * (1 + 137))	\$	(279
139 In	come Tax Component =	CIT=(T/1-T) * Investment Return * (1-(WCLTD/R)) =	[Line 135 * 130 * (1-(126 / 129))]		112,511
140 T c	otal Income Taxes		(Line 138 + 139)		112,23
EVENU	E REQUIREMENT				
Sı	ummary				
141 142	Net Property, Plant & Equipment Adjustment to Rate Base		(Line 44) (Line 61)	\$	3,383,054 (628,08
143	Rate Base		(Line 61)	\$	2,754,96
144	O&M		(Line 85)		86,07
45	Depreciation & Amortization		(Line 101)		86,51
146 147	Taxes Other than Income Investment Return		(Line 103) (Line 130)		29,03 234,07
148	Income Taxes		(Line 140)		112,23
149 150	One-time Credit to True-up Adjustment per Audit (Docl Revenue Requirement	ket No. FA11-4-000)	See Attachment B Part 1 (Sum Lines 144 to 149)	\$	(186 547,747
	·		(04 200		V ,
N∈ 151	et Plant Carrying Charge Revenue Requirement		(Line 150)	\$	547,747
152	Net Transmission Plant		(Line 24 - 35)	•	3,361,841
153	Net Plant Carrying Charge		(Line 151 / 152)		16.29319
54	Net Plant Carrying Charge without Depreciation		(Line 151 - 86) / 152		13.65869
155	Net Plant Carrying Charge without Depreciation, Retur	n or income Taxes	(Line 151 - 86 - 130 - 140) / 152		3.35759
Ne	et Plant Carrying Charge Calculation with 100 Basis Poi	int increase in ROE			
156	Gross Revenue Requirement Less Return and Taxes		(Line 150 - 147 - 148)	\$	201,439
157	Increased Return and Taxes		Attachment 4		371,160
158 159	Net Revenue Requirement with 100 Basis Point increa Net Transmission Plant	se in ROE	(Line 156 + 157) (Line 152)		572,605 3,361,84
160	Net Plant Carrying Charge with 100 Basis Point increa	se in ROE	(Line 132) (Line 158 / 159)		17.0325
161	Net Plant Carrying Charge with 100 Basis Point increase		(Line 158 - 86) / 159		14.3980
62	Revenue Requirement		(Line 150)	\$	547,74
163	True-up Adjustment	the south are DIMA Cohordists 40 associates	Attachment 6		(14,642
164 165	Plus any increased ROE calculated on Attachment 7 o Facility Credits under Section 30.9 of the PJM OATT.	ther than FJM Schedule 12 projects.	Attachment 7 Attachment 5		3,312 1,455
66	Revenue Credits Revenue Credits		Attachment 5 Attachment 3		(9,748
67	Interest on Network Credits		PJM data		(0,7 4
68	Annual Transmission Revenue Requirement (ATRI	R)	(Line 162 + 163 +164 + 165 + 166 + 167)	\$	528,12
	ate for Network Integration Transmission Service	Al-A IX	D IM Data		40.040
169 170	1 CP Peak Rate (\$/MW-Year)	(Note L)	PJM Data (Line 168 / 169)		19,249.0 27,436.41
170					

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Formula Rate -- Appendix A

Notes

Instruction (Note H)

2013

- Electric portion only VEPCO does not have Common Plant.
- Excludes amounts for Generator Step-ups and Interconnection Facilities, when appropriate В
- Includes Transmission portion only.
- D Excludes all EPRI Annual Membership Dues
- Includes all regulatory commission expenses.
- Includes all safety related advertising included in Account 930.1.
- Includes all regulatory commission expenses directly related to transmission service, RTO filings, or transmission siting itemized in Form 1 at 351.h.
- The Form 1 reference indicates only the end-of-year balance used to derive the amount beside the reference. Each plant balance with a Form 1 reference will include the Form 1 balance in an average of the 13 month balances for the year. Each non-plant balance included in rate base with a Form 1 reference will include Form 1 balances in the calculation of the average of the beginning and end of year balances for the year. See notes Q and R below.
- 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.

 Per FERC order in Docket No. ER08-92, the ROE is 11.4%, which includes a 50 basis point RTO membership adder as authorized by FERC to become effective January 1, 2008. Per FERC order in Docket No. , the ROE for each specific project identified in that order will also include either an 150 or 125 basis point transmission incentive adder as authorized by the Commission.
- Education and outreach expenses relating to transmission, for example siting or billing.
- As provided for in Section 34.1 of the PJM OATT.

 Amount of transmission plant excluded from rates per Attachment 5.
- Outstanding Network Credits is the balance of Network Facilities Upgrades Credits due Transmission Customers who have made lump-sum payments (net of accumulated depreciation) toward the construction of Network Transmission Facilities consistent with Paragraph 657 of Order 2003-A Interest on the Network Credits as booked each year is added to the revenue requirement on Line 167.
- 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. If they are booked to Acct 565, they are included on Line 66.
- Securitization bonds may be included in the capital structure.
- Calculated using 13 month average balance. Only beginning and end of year balances are from Form 1.
- Calculated using average of beginning and end of year balances. Beginning and end of year balances are from Form 1.
- The depreciation rates are included in Attachment 9.
- For the initial formula rate calculation, the projected capital structure shall reflect the capital structure from the 2006 FERC Form No. 1 data. For all other formula rate calculations, the projected capital structure and actual capital structure shall reflect the capital structure from the most recent FERC Form No. 1 data available.

Virginia Electric and Power Company ATTACHMENT H-16A Attachment 1 - Accumulated Deferred Income Taxes (ADIT) Worksheet - December 31, 2013

	Only Transmission Related	Plant Related	Labor Related	Total ADIT
ADIT- 282	(690.008)	(88.957)	(63.390)	
ADIT-283	0	(5.782)	(1.720)	
ADIT-190	85	123,133	20.112	
Subtotal	(689.924)	28.394	(44.998)	
Wages & Salary Allocator			5.3412%	
Gross Plant Allocator		14.7283%		
End of Year ADIT	(689.924)	4.182	(2.403)	(688,145)
End of Previous Year ADIT (from Sheet 1A-ADIT (3))	(604,968)	4,182	(2,667)	(603,453)
Average Beginning and End of Year ADIT	(647,446)	4,182	(2,535)	(645,799)

 End of Year ADIT
 (688,145)

 End of Previous Year ADIT
 (603,453)

 Average Beginning and End of Year ADIT
 (645,799)

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

with amounts exceeding \$100,000 will be listed separately.								
End of Year Balances : A	В	c	D	E	F	G		
ADIT-190	Total	Production Or Other	Only Transmission	Plant	Labor	Justification		
		Related	Related	Related	Related			
ADFIT - OTHER COMPREHENSIVE INCOME BAD DEBTS	(13,456) 14,870	(13,456) 14,870				Not applicable to Transmission Cost of Service calculation. For tax purposes bad debts are deductible when they are deemed to be uncollectible / worthless.		
CAPITAL LEASE	- 14,670	14,070				Not applicable to Transmission Cost of Service calculation.		
CAPITALIZED BROKERS FEES CAPITALIZED INTEREST - NONOP CWIP	-					Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.		
CAPITALIZED INTEREST NONOP IN SERVICE						Not applicable to Transmission Cost of Service calculation.		
CAPITALIZED INTEREST OPERATING CWIP CAPITALIZED INTEREST OPERATING IN SERVICE	182,523 121,080	182,523		121,080		Represents tax capitalized interest on projects in CWIP - increase in taxable income. Represents tax "In Service" capitalized Interest placed in service net of tax amortization.		
CAPITALIZED O&M EXP - DISTRIBUTION	6,668	6,668		121,000		Not applicable to Transmission Cost of Service calculation.		
CIAC DC - NONOP CWIP CIAC DC - NONOP IN SERVICE	542 1,708	542 1,708				Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.		
CIAC NC - NONOP CWIP	303	303				Not applicable to Transmission Cost of Service calculation.		
CIAC NC - NONOP IN SERVICE CIAC VA - NONOP CWIP	2,210 31,306	2,210 31,306				Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.		
CIAC VA - NONOP IN SERVICE	86,408	86,408				Not applicable to Transmission Cost of Service calculation.		
CONTINGENT CLAIMS CURRENT CONTINGENT CLAIMS NONCURRENT	2,945 1,271	2,945 1,271				Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.		
CUSTOMER ACCOUNTS-RESERVE & REFUND	594	594				Not applicable to Transmission Cost of Service calculation.		
CUSTOMER ACCOUNTS INTEREST-RESERVE & REFUND	(0)	(0)				Not applicable to Transmission Cost of Service calculation. Book expensed as billed over 15 yr assessment period; tax deduct in year of assessment because all events		
DECOMMISSIONING & DECONTAMINATION DEFERRED CAINGUES NONORERATING	(53)	(52)				test met as liability is based on prior facility use.		
DEFERRED GAIN/LOSS NONOPERATING DEFERRED GAIN/LOSS OPERATING	(398)	(53)		(398)		Not applicable to Transmission Cost of Service calculation. Represents the ADIT on Book Gain/Loss as accrued.		
DEFERRED GAIN/LOSS-FUTURE USE	(736)	(736)				Not applicable to Transmission Cost of Service calculation.		
DEFERRED GAIN/LOSS-FUTURE USE NONOP DEFERRED N.C. SIT NONOP - OCI	1,917 608	1,917 608				Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.		
DEFERRED REVENUE CURRENT	1,081	1,081				Not applicable to Transmission Cost of Service calculation.		
DEFERRED SIT NONOP - OCI DFIT EFFECT ON SIT NONOP - OCI	(2,984) 833	(2,984) 833				Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.		
DIRECTOR CHARITABLE DONATION	105	105				Not applicable to Transmission Cost of Service calculation.		
DOE SETTLEMENT - ASSET BASIS REDUCTION DOE SETTLEMENT - INVENTORY BASIS REDUCTION	1,328 6,033	1,328 6,033				Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.		
DSIT 190 OPERATING NONCURR ASSEST VA MIN	(16,988)	(16,988)				Not applicable to Transmission Cost of Service calculation.		
DSIT 190 OPERATING NONCURR ASSEST W.V. NOL DSIT NONOPERATING DC	106 36	106				Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.		
DSIT NONOPERATING NC	5,905	5,905				Not applicable to Transmission Cost of Service calculation.		
DSIT NONOPERATING VA DSIT NONOPERATING WV	87,237 2,692	87,237 2,692				Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.		
DSIT OPERATING DC	51	51				Not applicable to Transmission Cost of Service calculation.		
DSIT OPERATING NC DSIT OPERATING VA	8,507 125,586	8,507 125,586				Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.		
DSIT OPERATING WV	3,897	3,897				Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.		
DSM EARNEST MONEY	-	-				Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.		
EMISSIONS ALLOWANCES		-				Not applicable to Transmission Cost of Service calculation.		
FAS 109 ITC DFIT DEFICIENCY (190) FAS 109 ITC DSIT DEFICIENCY D.C. (190)	5,156	5,156				Not applicable to Transmission Cost of Service calculation.		
FAS 109 ITC DSIT DEFICIENCY N.C. (190)	60	60				Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.		
FAS 109 ITC DSIT DEFICIENCY VA (190) FAS 109 ITC DSIT DEFICIENCY W.V.(190)	883 27	883 27				Not applicable to Transmission Cost of Service calculation.		
FAS 109 ITC DSIT GROSSUP D.C.	0	0				Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.		
FAS 109 ITC DSIT GROSSUP N.C. FAS 109 ITC DSIT GROSSUP VA	38 565	38 565				Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.		
FAS 109 ITC DSIT GROSSUP W.V.	17	17				Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.		
FAS 109 ITC GROSSUP (190)	3,298	3,298				Not applicable to Transmission Cost of Service calculation.		
FAS 109 ITC REG LIAB FAS 133	41,137	41,137				Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.		
FAS 133 - CAPACITY HEDGE CURRENT ASSET FASS 133 - DEBT HEDGE CURRENT ASSET	54 1,760	1,760				Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.		
FAS 133 - DEBT VALUATION - MTM HEDGE NON CURRENT AS	36,075	36,075				Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.		
FAS133 - DEFERRED GAIN/LOSS CAPAC HEDGE NON CURRE	546	546				Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.		
FAS 133 REG FTR CURRENT FAS 133 - FTR HEDGE CURRENT ASSET	441	441				Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.		
FAS 133 POWER HEDGE CURRENT ASSET FAS 133 REG HEDGE DEBT CURRENT	(200)	(200)				Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.		
FAS 143 ASSET OBLIGATION	16,821	16,737	85			Represents ARO accruals not deductible for tax.		
FAS143 DECOMMISSIONING - NA	136,820	136,820				Represents ARO accruals not deductible for tax.		
FAS143 DECOMMISSIONING - OTHER FEDERAL EFFECT OF STATE NONOPERATING	191,560 11,774	191,560 11,774				Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.		
FEDERAL EFFECT OF STATE OPERATING	151,820	151,820				Not applicable to Transmission Cost of Service calculation.		
FEDERAL TAX INTEREST EXPENSE NON CURRENT FIXED ASSETS FED EFFECT CURRENT CURRENT	1,504	1,504				Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.		
FIXED ASSETS FED EFFECT OF STATE	516	516				Not applicable to Transmission Cost of Service calculation.		
FIXED ASSETS NON CURRENT CURRENT FLEET LEASE CREDIT - CURRENT	- 6			6		Not applicable to Transmission Cost of Service calculation. Books amortize the fleet lease extension credit over the new lease; tax takes the deduction when incurred.		
FLEET LEASE CREDIT - NONCURRENT FUEL DEF CURRENT LIAB	1 20	29		1		Books amortizes the fleet lease extension credit over the new lease; tax takes the deduction when incurred. Not applicable to Transmission Cost of Service calculation.		
FUEL DEF NON CUR LIAB	29 3,622	3,622				Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.		
FUEL DEF OTHER NON CUR LIAB	5,278	5,278				Not applicable to Transmission Cost of Service calculation.		
GAIN SALE/LEASEBACK - SYSTEM OFFICE GROSS REC-UNBILLED REV-NC	116	116				Not applicable to Transmission Cost of Service calculation. Books include income when meter is read; taxed when service is provided.		
HEADWATER BENEFITS	923	923				Not applicable to Transmission Cost of Service calculation.		
INT STOR NORTH ANNA	4,252	4,252				Books recognizes the expense as incurred. For tax the deduction is recognized when the casks are filled.		
INT STOR SURRY LONG TERM DISABILITY RESERVE	(905) 7,733	(905)			7,733	Books recognizes the expense as incurred. For tax the deduction is recognized when the casks are filled. Book estimate accrued and expensed; tax deduction when paid.		
METERS	1,882	1,882				Books pre-capitalize when purchased; tax purposes when installed.		
NOL NUCLEAR FUEL - PERMANENT DISPOSAL	71,478	71,478				Not applicable to Transmission Cost of Service calculation. Books estimate expense, tax deduction taken when paid.		
OBSOLETE INVENTORY	-					Not applicable to Transmission Cost of Service calculation.		
OPEB PERFORMANCE ACHIEVEMENT PLAN	11,274				11,274	Represents the difference between the book accrual expense and the actual funded amount. Not applicable to Transmission Cost of Service calculation.		
POWER PURCHASE BUYOUT	499	499				Represents the difference between the book accrual expense and the actual funded amount.		
PREMIUM, DEBT, DISCOUNT AND EXPENSE P'SHIP INCOME - NC ENTERPRISE	2,444	49		2,444		Books record the yield to maturity method; taxes amortize staight line. Not applicable to Transmission Cost of Service calculation		
I OTHE INCOME - NO ENTERFRICE	49	49				Not applicable to Transmission Cost of Service calculation.		

ATTACHMENT H-16A Attachment 1 - Accumulated Deferred Income Taxes (ADIT) Worksheet - December 31, 2013									
			eferred Income 1	axes (ADIT) V	Vorksheet - Dece				
P'SHIP INCOME - VIRGINIA CAPITAL	206	206				Not applicable to Transmission Cost of Service calculation.			
QUALIFIED SETTLEMENT FUND						Not applicable to Transmission Cost of Service calculation.			
REACTOR DECOMMISSIONING LIABILITY	-					Represents the difference between the accrual and payments.			
REG FUEL HEDGE	(4,652)	(4,652)				Not applicable to Transmission Cost of Service calculation.			
REG FUEL HEDGE NONOP	4,669	4,669				Not applicable to Transmission Cost of Service calculation.			
REG HEDGES CAPACITY						Not applicable to Transmission Cost of Service calculation.			
REG HEDGES CAPACITY NC						Not applicable to Transmission Cost of Service calculation.			
REG HEDGES DEBT						Not applicable to Transmission Cost of Service calculation.			
REG LIAB - DEBT VALUATION - MTM - CURRENT						Not applicable to Transmission Cost of Service calculation.			
REG LIAB - DEFERRED DISQUALIFIED DEBT NOT ISSUED	0	0				Not applicable to Transmission Cost of Service calculation.			
REG LIAB - DEFERRED G/L CAPACITY HEDGE - CURRENT						Not applicable to Transmission Cost of Service calculation.			
REG LIAB - DEFERRED G/L CAPACITY HEDGE NON CUR						Not applicable to Transmission Cost of Service calculation.			
REG LIAB - DEFERRED G/L POWER HEDGE - CURRENT						Not applicable to Transmission Cost of Service calculation.			
REG LIAB - DEFERRED VALUATION - MTM - NON CURRENT	0	0				Not applicable to Transmission Cost of Service calculation.			
REG LIAB - FTR CURRENT						Not applicable to Transmission Cost of Service calculation.			
REG LIAB A5 REC COSTS - VA NON CURRENT	192	192				Not applicable to Transmission Cost of Service calculation.			
REG LIAB ATRR VA NON CURRENT	4,066	4,066				Not applicable to Transmission Cost of Service calculation.			
REG LIAB - CURRENT RIDER A6 BEAR GARDEN AFUDC DEBT	3	3				Not applicable to Transmission Cost of Service calculation.			
REG LIAB CURRENT RIDER AS BEAR GARDEN COST RESERVE						Not applicable to Transmission Cost of Service calculation.			
REG LIAB OTHER NON CURR DOE SETTLEMENT						Not applicable to Transmission Cost of Service calculation.			
REG LIAB OTHER NON CORR DOE SETTLEMENT	13.348	13.348				Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.			
REG LIAB VA OTHER CURRENT	9,939	9,939				Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.			
REG LIABILITY DECOMMISSIONING	9,939	9,939				Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.			
	160,162	160,162							
REG LIABILITY HEDGES DEBT						Not applicable to Transmission Cost of Service calculation.			
REG RATE REFUND - CURRENT	17,736	17,736				Not applicable to Transmission Cost of Service calculation.			
REG RATE REFUND - NONCURRENT						Not applicable to Transmission Cost of Service calculation.			
REG RATE REFUND INTEREST - CURRENT						Not applicable to Transmission Cost of Service calculation.			
REGULATORY ASSET - D & D						Not applicable to Transmission Cost of Service calculation.			
REGULATORY ASSET - VA SLS TAX	-					Not applicable to Transmission Cost of Service calculation.			
RENEWABLE ENERGY RESOURCE DEBT	4	4				Not applicable to Transmission Cost of Service calculation.			
RESTRICTED STOCK AWARD						Not applicable to Transmission Cost of Service calculation.			
RETIREMENT - (FASB 87)	16,374				16,374	Book estimate accrued and expensed; tax deduction when paid.			
RETIREMENT - EXEC SUPP RET (ESRP) - NONOP	(50)	(50)				Not applicable to Transmission Cost of Service calculation.			
RETIREMENT - SUPPLEMENTAL RETIREMENT	132	132				Not applicable to Transmission Cost of Service calculation.			
						Book amount accrued and expensed; tax deduction when paid. These amounts will be paid in the next 12			
SEPARATION/ERT	(3,994)				(3,994)	months.			
						Book amount accrued and expensed; tax deduction when paid. These amounts will not be paid in the next 12			
SEPARATION/ERT - NON CURRENT						months.			
SUCCESS SHARE PLAN	-				-	Book amount accrued as its earned; tax deduction is actual payout.			
VA SALES & USE TAX AUDIT (INCL. INT)						Not applicable to Transmission Cost of Service calculation.			
VACATION ACCRUAL	12,095	12,095				Not applicable to Transmission Cost of Service calculation.			
W.VA. STATE POLLUTION CONTROL - FEDERAL EFFECT	2,024	2,024				Federal effect of state deductions.			
						Property tax expense is accrued for accounting purposes using the prior year's rates on the balance of the			
WEST VA PROPERTY TAX	2,922	2,922				property located in the state at December 31 of the previous year. Tax takes a deduction when paid.			
ADFIT - OTHER COMPREHENSIVE INCOME	13,536	13,536				Not applicable to Transmission Cost of Service calculation.			
DEFERRED SIT NONOP - OCI	2,998	2,998				Not applicable to Transmission Cost of Service calculation.			
DFIT EFFECT ON SIT NONOP - OCI	5	5				Not applicable to Transmission Cost of Service calculation.			
NUC FUEL - PERMANENT DISPOSAL	-	-				Not applicable to Transmission Cost of Service calculation.			
RETIREMENT - (FASB 87)	-				-	Book estimate accrued and expensed; tax deduction when paid.			
PERFORMANCE ACHIEVEMENT PLAN	-					Not applicable to Transmission Cost of Service calculation.			
REG ASSET CURRENT RIDER A5 DSM	-					Not applicable to Transmission Cost of Service calculation.			
EMISSIONS ALLOWANCES	19,911	19,911				Not applicable to Transmission Cost of Service calculation.			
FEDERAL TAX INTEREST EXPENSE NC	649	649				Not applicable to Transmission Cost of Service calculation.			
REG ASSET - PLANT	6,184	6,184				Not applicable to Transmission Cost of Service calculation.			
REG ASSET - HEDGE DEBT DE-DESIGNATED DEBT NOT ISSU	1,466	1,466				Not applicable to Transmission Cost of Service calculation.			
REG ASSET - DEFERRED G/L POWER HEDGE CURRENT	200	200				Not applicable to Transmission Cost of Service calculation.			
DEFERRED FUEL EXPENSE	0	0				Not applicable to Transmission Cost of Service calculation.			
ROUNDING	0	0				Not applicable to Transmission Cost of Service calculation.			
Subtotal - p234	1,653,211	1,498,607	85	123,133	31,387	The separate is the second of			
Less FASB 109 Above if not separately removed	10,045	10,045	0	0	0				
Less FASB 106 Above if not separately removed	11,274	0	0	0	11,274				
Total	1,631,892	1,488,562	85	123,133	20,112				

Instructions for Account 190:

- ADIT items related only to Non-Electric Operations (e.g., Gas, Water, Sewer) or Production are directly assigned to Column C
 ADIT items related to Plant and not in Columns C & D are included in Column D
 ADIT items related to Plant and not in Columns C & D are included in Column E
 ADIT items related to labor and not in Columns C & D are included in Column F

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. Re: Form 1-F filer: Sum of subtotals for Accounts 282 and 283 should tie to Form No. 1-F, p.113.57.c

Α.	В	С	D	E	F	G
•	Total	Production	Only	-	•	· ·
ADIT- 282		Or Other	Transmission	Plant	Labor	
		Related	Related	Related	Related	Justification
AFC DEFERRED TAX - FUEL CWIP	(4)	(4)				Represents the amount of amortization of AFC in service not allowable for tax.
AFC DEFERRED TAX - FUEL IN SERVICE	8	8				Represents the amount of amortization of AFC in service not allowable for tax.
AFC DEFERRED TAX - FUEL IN SERVICE NA	3	3				Represents the amount of amortization of AFC in service not allowable for tax.
AFC DEFERRED TAX - PLANT CWIP	(17,113)	(17,113)				Represents the amount of amortization of AFC in service not allowable for tax.
AFC DEFERRED TAX - PLANT IN SERVICE	(24,958)	(8,631)	(16,326)			Represents the amount of amortization of AFC in service not allowable for tax.
AFUDC - DEBT - GENERATION RIDER		-				Not applicable to Transmission Cost of Service calculation.
BOOK CAPITALIZED INTEREST CWIP	434			434		Represents the unallowable amount of book interest.
CAP EXPENSE	(51,700)	(51,700)				Capitalized for books and current deduction for tax as repairs.
CAPITAL LEASE						Not applicable to Transmission Cost of Service calculation.
						Book varies in treatment; tax sec. 165 casualty loss for the decline in value (up to the adj. basis) and Sec 162
CASUALTY LOSS	(89,409)			(89,409)		deduction for repairs to restore to pre-casualty condition.
CASUALTY LOSS AMORTIZATION	5.018			5.018		Represents a decrease to tax depreciation (Sec 162) as a result of casualty loss (Sec 165) reduction to tax
COMPUTER SOFTWARE-BOOK AMORT	32.372			5,016	32.372	Represents total Book Computer Software Amortization Schedule M addition.
COMPUTER SOFTWARE-CWIP	(8.542)	(8.542)			32,372	Represents the allowable "In house" deduction for tax.
COMPUTER SOFTWARE-CWIP COMPUTER SOFTWARE-TAX AMORT	(49,683)	(0,342)			(49.683)	Total tax amortization shown as a schedule M deduction and add back total book amortization.
COST OF REMOVAL	(42,662)	(37.713)	(3.004)			Represents the actual cost of removal allowable for tax over the accrued amount.
DECOMMISSIONING	(42,002)	(37,713)	(3,004)		(1,040)	Tax deduction for funding decomm trust and tax deferral of book income generated by trust.
DECOMMISSIONING TRUST BOOK INCOME	-					Not applicable to Transmission Cost of Service calculation.
DSIT NONOPERATING DC	(0)	(0)				Not applicable to Transmission Cost of Service calculation.
DSIT NONOPERATING NC	(2)	(2)				Not applicable to Transmission Cost of Service calculation.
DSIT NONOPERATING VA	(5.734)	(5.734)				Not applicable to Transmission Cost of Service calculation.
DSIT NONOPERATING WV	(1)	(1)				Not applicable to Transmission Cost of Service calculation.
DSIT OPERATING DC	(170)	(170)				Not applicable to Transmission Cost of Service calculation.
DSIT OPERATING NC	(31,338)	(31,338)				Not applicable to Transmission Cost of Service calculation.
DSIT OPERATING VA	(258.800)	(258.800)				Not applicable to Transmission Cost of Service calculation.
DSIT OPERATING WV	(18,664)	(18,664)				Not applicable to Transmission Cost of Service calculation.
DFIT 190 NONOPERATING NONCURR ASSET	-					Not applicable to Transmission Cost of Service calculation.
DFIT 190 OPERATING NONCURR ASSET	-					Not applicable to Transmission Cost of Service calculation.
DFIT 190 OPERATING PLANT NONCURRENT ASSET	-					Not applicable to Transmission Cost of Service calculation.
DSIT 282 NONOP NONCURR PLAN LIABLITY - D.C.	-					Not applicable to Transmission Cost of Service calculation.
DSIT 282 NONOP NONCURR PLAN LIABLITY - N.C.	-	-				Not applicable to Transmission Cost of Service calculation.
DSIT 282 NONOP NONCURR PLAN LIABLITY - VA.						Not applicable to Transmission Cost of Service calculation.
DSIT 282 NONOP NONCURR PLAN LIABLITY - W.V.	-	-				Not applicable to Transmission Cost of Service calculation.
DSIT 282 NONOP PLANT NONCURR LIAB D.C.						Not applicable to Transmission Cost of Service calculation.
DSIT 282 NONOP PLANT NONCURR LIAB N.C.	-	-				Not applicable to Transmission Cost of Service calculation.
DSIT 282 NONOP PLANT NONCURR LIAB VA						Not applicable to Transmission Cost of Service calculation.
DSIT 282 NONOP PLANT NONCURR LIAB W.V.						Not applicable to Transmission Cost of Service calculation.
DSIT 282 OPERATING PLANT NONCURR LIAB D.C.						Not applicable to Transmission Cost of Service calculation.
DSIT 282 OPERATING PLANT NONCURR LIAB N.C.						Not applicable to Transmission Cost of Service calculation.
DSIT 282 OPERATING PLANT NONCURR LIAB VA	-					Not applicable to Transmission Cost of Service calculation.
DSIT 282 OPERATING PLANT NONCURR LIAB W.V.						Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DFIT DEFICIENCY (282)	(21,683)	(21,683)				Not applicable to Transmission Cost of Service calculation.
FAS 109 PLANT DFIT DEFICIENCY (282)	(26,365)	(26,365)				Not applicable to Transmission Cost of Service calculation.
FAS 109 PLANT DFIT DEFICIENCY (282) - ALTAVISTA RI	(50)	(50)				Not applicable to Transmission Cost of Service calculation.
FAS109 PLANT DFIT DEFICIENCY (282) - BEAR GARDEN	(811)	(811)				Not applicable to Transmission Cost of Service calculation.
FAS 109 PLANT DFIT DEFICIENCY (282) - BREMO RIDER	0	0				Not applicable to Transmission Cost of Service calculation.
FAS 109 PLANT DFIT DEFICIENCY (282) - BRUNSWICK RI	(10)	(10)				Not applicable to Transmission Cost of Service calculation.
FAS 109 PLANT DFIT DEFICIENCY (282) - HALIFAX RIDE	(0)	(0)				Not applicable to Transmission Cost of Service calculation.
FAS 109 PLANT DFIT DEFICIENCY (282) - HOPEWELL RID	(36)	(36)				Not applicable to Transmission Cost of Service calculation.

ATTACHMENT H-16A									
		t 1 - Accumulated D	eferred Income 1	axes (ADIT) V	/orksheet - Dece				
FAS 109 PLANT DFIT DEFICIENCY (282) - NAIII RIDER FAS 109 PLANT DFIT DEFICIENCY (282) - PPT RIDER	(11,096)	(11,096)				Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.			
FAS 109 PLANT DETICIENCY (282) - POUTHAMPTON	(36)	(36)				Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.			
FAS 109 PLANT DFIT DEFICIENCY (282) - VCHEC RIDER	(3,689)	(3,689)				Not applicable to Transmission Cost of Service calculation.			
FAS 109 PLANT DFIT DEFICIENCY (282) - WARREN RIDER	(519)	(519)				Not applicable to Transmission Cost of Service calculation.			
FAS 109 PLANT DSIT DEFICIENCY D.C. (282)	(3)	(3)				Not applicable to Transmission Cost of Service calculation.			
FAS 109 PLANT DSIT DEFICIENCY D.C. (282) - ALTAVIS FAS 109 PLANT DSIT DEFICIENCY D.C. (282) - BEAR GARDEN	(0)	(0)				Not applicable to Transmission Cost of Service calculation.			
FAS 109 PLANT DSIT DEFICIENCY D.C. (202) - BEAR GARDEN FAS 109 PLANT DSIT DEFICIENCY D.C. (282) - BREMEO R	0	0				Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.			
FAS 109 PLANT DSIT DEFICIENCY D.C. (282) - GENERAT	0	0				Not applicable to Transmission Cost of Service calculation.			
FAS 109 PLANT DSIT DEFICIENCY D.C. (282) - NAIII R	(1)	(1)				Not applicable to Transmission Cost of Service calculation.			
FAS 109 PLANT DSIT DEFICIENCY D.C. (282) - VCHEC R	0	0				Not applicable to Transmission Cost of Service calculation.			
FAS 109 PLANT DSIT DEFICIENCY D.C. (282) - WARREN FAS 109 PLANT DSIT DEFICIENCY N.C. (282)	(0)	(0)				Not applicable to Transmission Cost of Service calculation.			
FAS 109 PLANT DSIT DEFICIENCY N.C. (282) FAS 109 PLANT DSIT DEFICIENCY N.C. (282) - ALTAVISTA	(313)	(313)				Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.			
FAS 109 PLANT DSIT DEFICIENCY N.C. (282) - BEAR GA	(10)	(10)				Not applicable to Transmission Cost of Service calculation.			
FAS 109 PLANT DSIT DEFICIENCY N.C. (282) - BREMO R	(0)	(0)				Not applicable to Transmission Cost of Service calculation.			
FAS 109 PLANT DSIT DEFICIENCY N.C. (282)-BRUNSWICK	(0)	(0)				Not applicable to Transmission Cost of Service calculation.			
FAS 109 PLANT DSIT DEFICIENCY N.C. (282)-HALIFAX	0	0				Not applicable to Transmission Cost of Service calculation.			
FAS 109 PLANT DSIT DEFICIENCY N.C. (282)-HOPEWELL	(0)	(0)				Not applicable to Transmission Cost of Service calculation.			
FAS 109 PLANT DSIT DEFICIENCY N.C. (282)-NAIII R FAS 109 PLANT DSIT DEFICIENCY N.C. (282)-PP7 RID	(126)	(126)				Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.			
FAS 109 PLANT DSIT DEFICIENCY N.C. (282)-SOUTHAMPTON	(0)	(0)				Not applicable to Transmission Cost of Service calculation.			
FAS 109 PLANT DSIT DEFICIENCY N.C. (282)-VCHEC R	(45)	(45)				Not applicable to Transmission Cost of Service calculation.			
FAS 109 PLANT DSIT DEFICIENCY N.C. (282)-WARREN	(6)	(6)				Not applicable to Transmission Cost of Service calculation.			
FAS 109 PLANT DSIT DEFICIENCY VA (282)	(4,687)	(4,687)				Not applicable to Transmission Cost of Service calculation.			
FAS 109 PLANT DSIT DEFICIENCY VA (282) - ALTAVISTA	(8)	(8)				Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.			
FAS 109 PLANT DSIT DEFICIENCY VA (282)-BEAR GARD FAS 109 PLANT DSIT DEFICIENCY VA (282)-BREMO RID	(139)	(139)				Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.			
FAS 109 PLANT DSIT DEFICIENCY VA (282) - BRUNSWICK	(2)	(2)				Not applicable to Transmission Cost of Service calculation.			
FAS 109 PLANT DSIT DEFICIENCY VA (282) - HALIFAX R	0	0				Not applicable to Transmission Cost of Service calculation.			
FAS 109 PLANT DSIT DEFICIENCY VA (282) - HOPEWELL	(6)	(6)				Not applicable to Transmission Cost of Service calculation.			
FAS 109 PLANT DSIT DEFICIENCY VA (282) - NAIII RID	(1,898)	(1,898)				Not applicable to Transmission Cost of Service calculation.			
FAS 109 PLANT DSIT DEFICIENCY VA (282) - PP7 RIDER	(5)	(5)				Not applicable to Transmission Cost of Service calculation.			
FAS 109 PLANT DSIT DEFICIENCY VA (282) - SOUTHAMPT FAS 109 PLANT DSIT DEFICIENCY VA (282) - VCHEC RID	(633)	(6) (633)				Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.			
FAS 109 PLANT DSIT DEFICIENCY VA (282) - WARREN	(49)	(49)				Not applicable to Transmission Cost of Service calculation.			
FAS 109 PLANT DSIT DEFICIENCY W.V. (282)	(185)	(185)				Not applicable to Transmission Cost of Service calculation.			
FAS 109 PLANT DSIT DEFICIENCY W.V. (282) ALTAVIS	(0)	(0)				Not applicable to Transmission Cost of Service calculation.			
FAS 109 PLANT DSIT DEFICIENCY W.V. (282)-BEAR GA	(4)	(4)				Not applicable to Transmission Cost of Service calculation.			
FAS 109 PLANT DSIT DEFICIENCY W.V. (282)-BREMO R FAS 109 PLANT DSIT DEFICIENCY W.V. (282) - BRUNSWICK	0 (0)	0 (0)				Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.			
FAS 109 PLANT DSIT DEFICIENCY W.V. (282) - BRONSWICK	(0)	(0)				Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.			
FAS 109 PLANT DSIT DEFICIENCY W.V. (282) - NAIII R	(59)	(59)				Not applicable to Transmission Cost of Service calculation.			
FAS 109 PLANT DSIT DEFICIENCY W.V. (282) - PP7 RID	(0)	(0)				Not applicable to Transmission Cost of Service calculation.			
FAS 109 PLANT DSIT DEFICIENCY W.V. (282) - SOUTHAM	(0)	(0)				Not applicable to Transmission Cost of Service calculation.			
FAS 109 PLANT DSIT DEFICIENCY W.V. (282) - VCHEC R	(18)	(18)				Not applicable to Transmission Cost of Service calculation.			
FAS 109 PLANT DSIT DEFICIENCY W.V. (282) - WARREN FEDERAL EFFECT OF STATE NONOPERATING	(6,270)	(6,270)				Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.			
FEDERAL EFFECT OF STATE OPERATING	(39,820)	(39,820)				Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.			
FIXED ASSETS	(5,001)	(00,020)		(5,001)		Represents IRS audit adjustments to plant-related differences.			
FIXED ASSETS - D.C.						Represents the state impact of IRS Audit adjustments to plant related differences.			
FIXED ASSETS - NC	-					Represents the state impact of IRS Audit adjustments to plant related differences.			
FIXED ASSETS - VA	-					Represents the state impact of IRS Audit adjustments to plant related differences.			
FIXED ASSETS - W.V. GAIN(LOSS) INTERCO SALES - BOOK/TAX	(87)	(87)				Represents the state impact of IRS Audit adjustments to plant related differences. Tax recognizes the intercompany gain/loss over the tax life of the assets.			
GOODWILL AMORTIZATION	(0)	(0)				Not applicable to Transmission Cost of Service calculation.			
	(0)	(0)				Represents the difference between book and tax related to the disposal of telecommunication equipment.			
INVOLUNTARY CONVERSION - TELECOMMUNICATIONS	-					Recognized for tax purposes when utilized.			
LIBERALIZED DEPRECIATION - FUEL	-					Represents difference between book burn of nuclear fuel based on usage vs. tax depreciation.			
LIBERALIZED DEPRECIATION - FUEL CWIP	(0)	(0)	/			Represents the difference between book CWIP and Tax CWIP.			
LIBERALIZED DEPRECIATION - PLANT ACUFILE LIBERALIZED DEPRECIATION - PLANT LAND FUTURE USE	(3,709,053)	(2,994,241)	(670,677)		(44,134)	Difference between book and tax depreciation taking in consideration flow-through and ARAM. Not applicable to Transmission Cost of Service calculation.			
LIBERALIZED DEPRECIATION - PLANT LAND NON UTILITY	(525)	(525)				Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.			
LIBERALIZED DEPRECIATION - PLANT OPER LAND	791	791				Not applicable to Transmission Cost of Service calculation.			
LIBERALIZED DEPRECIATION - PLANT OTHER	(172,709)	(172,709)				Not applicable to Transmission Cost of Service calculation.			
LIBERALIZED DEPRECIATION - PLANT FUTURE USE	(4)	(4)				Not applicable to Transmission Cost of Service calculation.			
LIBERALIZED DEPRECIATION - PLANT NON UTILITY	22	22				Not applicable to Transmission Cost of Service calculation.			
REG ASSET PLANT ABANDONMENT RESEARCH AND DEVELOPMENT	(1,874)	(1,874)				Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.			
SUCCESS SHARE PLAN	(1,074)	(1,874)				Book amount accrued as it's earned; tax deduction is actual payout.			
YORKTOWN IMPLOSION - TAX DEPLIB - NON OP	-					Not applicable to Transmission Cost of Service calculation.			
SEC 169 FERC 281	199,872	199,872				Not applicable to Transmission Cost of Service calculation.			
CAPITAL LEASE	(19)	(19)				Not applicable to Transmission Cost of Service calculation.			
NUCLEAR FUEL - PERMANENT DISPOSAL	(294)	(294)				Not applicable to Transmission Cost of Service calculation.			
ROUND Subtotal - p275 (Form 1-F filer: see note 6 below)	(4,368,157)	(3,525,801)	(690,008)	(88,957)	(63,390)	Not applicable to Transmission Cost of Service calculation.			
Less FASB 109 Above if not separately removed	(72,529)	(72,529)	0	00,937)	00,330)				
Less FASB 106 Above if not separately removed	0								
Total	(4,295,628)	(3,453,272)	(690,008)	(88,957)	(63,390)				

Instructions for Account 282:

- ADIT items related only to Non-Electric Operations (e.g., Gas, Water, Sewer) or Production are directly assigned to Column C
 ADIT items related to Plant and not in Columns C & D are included in Column B
 ADIT items related to Plant and not in Columns C & D are included in Column E
 ADIT items related to labor and not in Columns C & D are included in Column F

- 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. Re: Form 1-F filer: Sum of subtotals for Accounts 282 and 283 should tie to Form No. 1-F, p.113.57.c

ATTACHMENT H-16A

Attachment 1 - Accumulated Deferred Income Taxes (ADIT) Worksheet - December 31, 2013

B O Only

Total Production Total (Above Taxes)

ADIT-283	Total	Production Or Other	Only Transmission	Plant	Labor	
		Related	Related	Related	Related	Justification
ADFIT - OTHER COMPREHENSIVE INCOME Total	-					Not applicable to Transmission Cost of Service calculation.
AFUDC - DEBT - VCHEC RIDER CURRENT Total AMORT EXP - SEC 197 INTANGIBLES Total	0	0				Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.
DECOMM POUR OVER Total	(47,253)	(47,253)				Not applicable to Transmission Cost of Service calculation.
DECOMMISSIONING DECOMMISSIONING TRUST - UNREALIZED GAIN/LOSS - NC Total	(110) (91,884)	(110) (91,884)				Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.
DECOMMISSIONING TRUST BOOK INCOME Total	(339,768)	(339,768)				Not applicable to Transmission Cost of Service calculation.
DEFERRED FUEL EXPENSE Total DEFERRED FUEL EXPENSE - OTHER Total	30,413	30,413				Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.
DEFERRED FUEL EXPENSE - OTHER CURRENT Total	(1,228)	(1,228)				Not applicable to Transmission Cost of Service calculation.
DEFERRED FUEL EXPENSE CURRENT Total DEFERRED SIT NONOP - OCI Total	(27,294)	(27,294)				Not applicable to Transmission Cost of Service calculation.
DFIT 190 NONOPERATING CURRENT ASSET Total	-	-				Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.
DFIT 190 NONOPERATING NONCURR ASSET Total DFIT 190 OPERATING CURRENT ASSET Total	-	-				Not applicable to Transmission Cost of Service calculation.
DFIT 190 OPERATING CURRENT ASSET Total DFIT 190 OPERATING NONCURR ASSET Total	-	-				Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.
DFIT 190 OPERATING NONCURRENT ASSET Total	-					Not applicable to Transmission Cost of Service calculation.
DFIT 283 NONOPERATING NONCURRENT LIAB Total DFIT 283 OPERATING NONCURRENT LIAB Total	-	-				Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.
DFIT EFFECT ON SIT NONOP - OCI Total	-	-				Not applicable to Transmission Cost of Service calculation.
DOE SETTLEMENT Total DOE SETTLEMENT CURRENT	(2,956) (25,133)	(2,956) (25,133)				Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.
DSIT 283 NONOP CURRENT LIABILITY D.C. Total	(20,100)	(20,100)				Not applicable to Transmission Cost of Service calculation.
DSIT 283 NONOP CURRENT LIABILITY N.C. Total DSIT 283 NONOP CURRENT LIABILITY VA Total	-	-				Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.
DSIT 283 NONOP CURRENT LIABILITY W.Y. Total		-				Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.
DSIT 283 NONOP NONCURRENT LIABILITY D.C. Total	-	-				Not applicable to Transmission Cost of Service calculation.
DSIT 283 NONOP NONCURRENT LIABILITY N.C. Total DSIT 283 NONOP NONCURRENT LIABILITY VA Total						Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.
DSIT 283 NONOP NONCURRENT LIABILITY W.V. Total	-	-				Not applicable to Transmission Cost of Service calculation.
DSIT 283 OP OTHER NONCURR ASSET VA MIN Total DSIT 283 OP OTHER NONCURR LIAB D.C. Total	10	10				Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.
DSIT 283 OP OTHER NONCURR LIAB N.C. Total						Not applicable to Transmission Cost of Service calculation.
DSIT 283 OP OTHER NONCURR LIAB VA Total	- (40)	-				Not applicable to Transmission Cost of Service calculation.
DSIT 283 OP OTHER NONCURR LIAB VA MIN Total DSIT 283 OP OTHER NONCURR LIAB W.V. Total	(10)	(10)				Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.
DSIT 283 OPERATING CURRENT LIABILITY D.C. Total	-					Not applicable to Transmission Cost of Service calculation.
DSIT 283 OPERATING CURRENT LIABILITY N.C. Total DSIT 283 OPERATING CURRENT LIABILITY VA Total						Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.
DSIT 283 OPERATING CURRENT LIABILITY W.V. Total	-					Not applicable to Transmission Cost of Service calculation.
DSIT NONOPERATING DC DSIT NONOPERATING NC	(10)	(10)				Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.
DSIT NONOPERATING VA	(25,396)	(25,396)				Not applicable to Transmission Cost of Service calculation.
DSIT NONOPERATING WV	(779)	(779)				Not applicable to Transmission Cost of Service calculation.
DSIT OPERATING DC DSIT OPERATING NC	(47)	(47) (7,778)				Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.
DSIT OPERATING VA	(114,895)	(114,895)				Not applicable to Transmission Cost of Service calculation.
DSIT OPERATING WV EMISSIONS ALLOWANCES Total	(3,782)	(3,782)				Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DFIT GROSSUP (283) Total	(28,603)	(28,603)				Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DFIT GROSSUP (283) - ALTAVISTA RIDER	(73)	(73)				Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DFIT GROSSUP (283) - BEAR GARDEN RID Total FAS 109 OTHER DFIT GROSSUP (283) - BREMO RIDER Total	(519) (6)	(519)				Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DFIT GROSSUP (283) - HALIFAX RIDER Total	11	11				Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DFIT GROSSUP (283) - HOPEWELL RIDER FAS 109 OTHER DFIT GROSSUP (283) - NAIII RIDER Total	(34)	(7,097)				Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DFIT GROSSUP (283) - PP7 RIDER Total	(17)	(17)				Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DFIT GROSSUP (283) - SOUTHAMPTON RID FAS 109 OTHER DFIT GROSSUP (283) - VCHEC RIDER Total	(23)	(23)				Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DFIT GROSSUP (283) - VCHEC RIDER TOtal FAS 109 OTHER DFIT GROSSUP (283) - VCHEC RIDER CUR Total	(2,361)	(2,361)				Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DFIT GROSSUP (283) - VCHEC RIDER NON Total	-	-				Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DFIT GROSSUP (283) - WARREN RIDER Total FAS 109 OTHER DSIT GROSSUP DC Total	(332)	(332)				Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP DC - ALTAVISTA RIDER	(0)	(0)				Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP DC - BEAR GARDEN RIDER Total FAS 109 OTHER DSIT GROSSUP DC - BREMO RIDER Total	0	0				Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP DC - HALIFAX RIDER	0	0				Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP DC - HOPEWELL RIDER FAS 109 OTHER DSIT GROSSUP DC - NAIII RIDER Total	(0)	(0)				Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP DC - PP7 RIDER	(0)	(0)				Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP DC - SOUTHAMPTON RIDER	(0)	(0)				Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP DC - VCHEC RIDER Total FAS 109 OTHER DSIT GROSSUP DC - VCHEC RIDER CURR Total	0	0				Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP DC - WARREN RIDER Total	(0)	(0)				Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP NC Total FAS 109 OTHER DSIT GROSSUP NC - ALTAVISTA RIDER	(330)	(330)				Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP NC - BEAR GARDEN RIDER Total	(6)	(6)				Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP NC - BREMO RIDER Total	(0)	(0)				Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP NC - BRUNSWICK RIDER Total FAS 109 OTHER DSIT GROSSUP NC - HALIFAX RIDER Total	(0)	(0)				Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP NC - HOPEWELL RIDER FAS 109 OTHER DSIT GROSSUP NC - NAIII RIDER Total	(0) (80)	(0) (80)				Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP NC - NAIII RIDER Total FAS 109 OTHER DSIT GROSSUP NC - PP7 RIDER Total	(80)	(0)				Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP NC - SOUTHAMPTON RIDER	(0)	(0)				Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP NC - VCHEC RIDER Total FAS 109 OTHER DSIT GROSSUP NC - VCHEC RIDER CURR Total	(29)	(29)				Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP NC - VCHEC RIDER NONCUR Total	-					Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP NC - WARREN RIDER Total	(4)	(4)				Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP VA Total FAS 109 OTHER DSIT GROSSUP VA - ALTAVISTA RIDER	(5)	(5)				Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP VA - BEAR GARDEN RIDER Total	(89)	(89)				Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP VA - BREMO RIDER Total FAS 109 OTHER DSIT GROSSUP VA - GENERATION RIDER Total	(1)	(1)				Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP VA - HALIFAX RIDER Total	0	0				Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP VA - HOPEWELL RIDER FAS 109 OTHER DSIT GROSSUP VA - NAIII RIDER Total	(4)	(1,214)				Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP VA - PP7 RIDER Total	(3)	(3)				Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP VA - SOUTHAMPTON RIDER FAS 109 OTHER DSIT GROSSUP VA - VCHEC RIDER Total	(4) (406)	(4)				Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DST GROSSUP VA - VCHEC RIDER Total FAS 109 OTHER DST GROSSUP VA - VCHEC RIDER CURR Total	(400)	(406)				Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP VA - VCHEC RIDER NONCUR Total						Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP VA - WARREN RIDER Total FAS 109 OTHER DSIT GROSSUP WV Total	(57) (151)	(57) (151)				Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP WV - ALTAVISTA RIDER	(0)	(0)				Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP WV - BEAR GARDEN RIDER Total FAS 109 OTHER DSIT GROSSUP WV - BREMO RIDER Total	(3)	(3)				Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP WV - BRUNSWICK RIDER Total	(0)	(0)				Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP WV - HALIFAX RIDER Total	(0)	(0)				Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP WV - HOPEWELL RIDER	(0)	(0)				Not applicable to Transmission Cost of Service calculation.

ATTACHMENT H-16A

Attachment 1 - Accumulated Deferred Income Taxes (ADIT) Worksheet - December 31, 2013 FAS 109 OTHER DSIT GROSSUP WV - NAIII RIDER Total (38) Not applicable to Transmission Cost of Service calculation FAS 109 OTHER DSIT GROSSUP WV - PP7 RIDER Total (0) Not applicable to Transmission Cost of Service calculation FAS 109 OTHER DSIT GROSSUP WV - SOUTHAMPTON RIDER Not applicable to Transmission Cost of Service calcula Not applicable to Transmission Cost of Service calculation FAS 109 OTHER DSIT GROSSUP WV - VCHEC RIDER NONCUR Total Not applicable to Transmission Cost of Service calculation FAS 109 OTHER DSIT GROSSUP WV - WARREN RIDER Total (2) Not applicable to Transmission Cost of Service calculation (41.138) (41.138 FAS 133 - FTR HEDGE CURRENT ASSET Total Not applicable to Transmission Cost of Service calculation
Not applicable to Transmission Cost of Service calculation
Not applicable to Transmission Cost of Service calculation AS 133 REG FUEL HEDGE NONCURRENT Total FAS 133-DEBT VALUATION - MTM - CURRENT LIAB Total Not applicable to Transmission Cost of Service calculation FAS 133-DEFERRED G/L CAPACITY HEDGE - NON CURRENT Total Not applicable to Transmission Cost of Service calculation AS 133-DEFERRED G/L CAPACITY HEDGE CURRENT LIAB Total Not applicable to Transmission Cost of Service calculation Not applicable to Transmission Cost of Service calculation
Not applicable to Transmission Cost of Service calculation
Not applicable to Transmission Cost of Service calculation
Not applicable to Transmission Cost of Service calculation
Not applicable to Transmission Cost of Service calculation FAS 133-DEFERRED G/L POWER HEDGE - CURRENT LIAB Total
FAS 133-DEFERRED VALUATION- MTM NON CURRENT LIAB Total AS 133-FTR CURRENT LIAB Total FEDERAL EFFECT OF STATE NONOPERATING (27, 284)(27,284 Not applicable to Transmission Cost of Service calculation. EDERAL EFFECT OF STATE OPERATING (2,585) Not applicable to Transmission Cost of Service calculation FEDERAL TAX INTEREST EXPENSE Total 1.953 1.953 Not applicable to Transmission Cost of Service calculation EDERAL TAX INTEREST EXPENSE NON CURRENT Total
IXED ASSETS FED EFFECT OF STATE FUEL HANDLING COSTS Total (157) (157 Not applicable to Transmission Cost of Service calculation GOODWILL AMORTIZATION Total Not applicable to Transmission Cost of Service calculation NON CURRENT REC A4 ELEC TRAN Total (1,610) (1,610 Not applicable to Transmission Cost of Service calculation Not applicable to Transmission Cost of Service calcula Not applicable to Transmission Cost of Service calcula POWERTREE CARBON CO. LLC. Total (1,598 Not applicable to Transmission Cost of Service calculation REG ASSET - A4 RAC COSTS CURRENT (15,246) (15,246 Not applicable to Transmission Cost of Service calculation REG ASSET - A4 RAC COSTS NONCURRENT (5.725) (5.725 Not applicable to Transmission Cost of Service calculation REG ASSSET - ATRR CURRENT (4 235) Not applicable to Transmission Cost of Service calculati Not applicable to Transmission Cost of Service calculation
Not applicable to Transmission Cost of Service calculation
Not applicable to Transmission Cost of Service calculation REG ASSET CURRENT RIDER A5 DSM Not applicable to Transmission Cost of Service calculation REG ASSET CURRENT RIDER A6 BEAR GARDEN AFUDC DEBT Not applicable to Transmission Cost of Service calculation EG ASSET CURRENT RIDER A6 BEAR GARDEN COST RESERV Not applicable to Transmission Cost of Service cale REG ASSET CURRENT RIDER AB BEAR GRANDER COST REG ASSET CURRENT RIDER AB HALIFAX AFUDC DEBT REG ASSET CURRENT RIDER AB VCHEC AFUDC DEBT REG ASSET CURRENT RIDER AB VCHEC COST RESERVE Not applicable to Transmission Cost of Service calculation
Not applicable to Transmission Cost of Service calculation REG ASSET - DEBT VALUATION - MTM - NON CURRENT (1,760)(1,760 Not applicable to Transmission Cost of Service calculation REG ASSET - DEFERRED G/L CAPACITY HEDGE CURRENT (54) (54 Not applicable to Transmission Cost of Service calculation REG ASSET - DEFERRED GAIN/LOSS CAPAC HEDGE NONCUR Not applicable to Transmission Cost of Service calculate REG ASSET - I DEFERRED GAINILUSS CAPAL HEUGE RÜNLUR REG ASSET - ILANT CURRENT REG ASSET CURRENT RIDER AA NON VA OTHER Total REG ASSET CURRENT RIDER AS DSM Total REG ASSET CURRENT RIDER AS DSM TOtal (9.504) (2,267) (175) (175 Not applicable to Transmission Cost of Service calculation (11) Not applicable to Transmission Cost of Service calculation REG ASSET CURRENT RIDER A6 BEAR GARDEN AFUDC DEBT Total Not applicable to Transmission Cost of Service calculation REG ASSET CURRENT RIDER A6 BEAR GARDEN COST RESERV Total REG ASSET CURRENT RIDER A6 HOPEWELL AFUDC DEBT Total Not applicable to Transmission Cost of Service calculat Not applicable to Transmission Cost of Service calculat (172) (10) (8) Not applicable to Transmission Cost of Service calculation REG ASSET CURRENT RIDER A6 HALIFAX AFUDC DEBT Total Not applicable to Transmission Cost of Service calculation REG ASSET CURRENT RIDER A6 VCHEC AFUDC DEBT Total (674) (674 Not applicable to Transmission Cost of Service calculation REG ASSET CURRENT RIDER A6 VCHEC COST RESERVE Total (1.304) Not applicable to Transmission Cost of Service calculati EG ASSET CURRENT RIDER A6 WARREN AFUDC DEBT Total
EG ASSET- DEBT VALUATION - MTM - NON CURRENT Total (86) Not applicable to Transmission Cost of Service calculation
Not applicable to Transmission Cost of Service calculation REG ASSET- DEFERRED GAIN/LOSS CAPAC HEDGE NONCUR Total (546) (546) Not applicable to Transmission Cost of Service calculation REG ASSET NONCUR RIDER A6 ALTAVISTA AFUDC DEBT Total
REG ASSET NONCUR RIDER A6 BEAR GARDEN AFUDC DEBT Total (8) Not applicable to Transmission Cost of Service calculation. (641) (64 REG ASSET NONCUR RIDER A6 BEAR GARDEN COST RESERVE Total REG ASSET NONCUR RIDER A6 HALIFAX AFUDC DEBT Total (0) Not applicable to Transmission Cost of Service calculation REG ASSET NONCUR RIDER A6 HOPEWELL AFUDC DEBT Total (4) Not applicable to Transmission Cost of Service calculation REG ASSET NONCUR RIDER A6 NAIII AFUDC DEBT Total (4.024)(4,024) Not applicable to Transmission Cost of Service calculation REG ASSET NONCUR RIDER A6 NAIII COST RESERVE Total Not applicable to Transmission Cost of Service calculate SET NONCUR RIDER A6 PP7 AFUDC DEBT TO SET NONCUR RIDER A6 SOUTHAMPTON AFU Not applicable to Transmission Cost of Service calculation
Not applicable to Transmission Cost of Service calculation
Not applicable to Transmission Cost of Service calculation (11) REG ASSET NONCUR RIDER A6 VCHEC AFUDC DEBT Total (588) Not applicable to Transmission Cost of Service calculation REG ASSET NONCUR RIDER A6 VCHEC COST RESERVE Total (5,274)(5,274 Not applicable to Transmission Cost of Service calculation REG ASSET NONCUR RIDER A6 WARREN AFUDC DEBT Total (135) (135 Not applicable to Transmission Cost of Service calculation Not applicable to Transmission Cost of Service calculat Not applicable to Transmission Cost of Service calculat REG ASSET NONCUR RIDER A6 WARREN COST RESERVE Total REG NON CURRENT DSM A5 RIDER Not applicable to Transmission Cost of Service calculation. EG HEDGE DEBT - CURRENT Not applicable to Transmission Cost of Service calculation. EG POWER HEDGE - CURRENT Not applicable to Transmission Cost of Service calculation. EG POWER HEDGE Not applicable to Transmission Cost of Service calculation.

Represents cost that for regulatory purposes needs to be amortized over a prescribed life. However, allowable REGULATORY ASSET - D & D for tax when incurred.

Represents cost that for regulatory purposes needs to be amortized over a prescribed life. However, allowable REGULATORY ASSET - FAS 112 (1.720 (1,720) for tax when incurred.

Represents cost that for regulatory purposes needs to be amortized over a prescribed life. However, allowable REGULATORY ASSET - ISABEL for tax when incurred.

Represents cost that for regulatory purposes needs to be amortized over a prescribed life. However, allowable REGULATORY ASSET - NUG (3,583 (3,583 for tax when incurred.

Represents cost that for regulatory purposes needs to be amortized over a prescribed life. However, allowable REGULATORY ASSET - PJM CURRENT for tax when incurred.

Represents cost that for regulatory purposes needs to be amortized over a prescribed life. However, allowables REGULATORY ASSET - VA SLS TAX (1,995 (1,995 for tax when incurred.

Represents cost that for regulatory purposes needs to be amortized over a prescribed life. How for tax when incurred. REGULATORY ASSET - VA SLS TAX CURRENT (11,395 (11,395 Not applicable to Transmission Cost of Service calculation.

Book expense for emissions allowances based on moving-average-cost, tax expense based on specific SO2 ALLOWANCES - NONCURRENT identification.

Represents the deferred state tax impact related to WV NOL. This deferral will turn around when the poll W.VA. STATE NOL CFWD control projects are placed in service.

Represents the deferred state tax impact related to WV Pollution control projects. This deferral will turn Control operations the deferred state tax imposes around once placed in service. Around once placed in service. Not applicable to Transmission Cost of Service calculating the place of the service adjusting the applicable to Transmission Cost of Service calculating applicable to Transmission Cost of Service calculations are provided to the service and the service .VA. STATE POLLUTION CONTROL
DFIT - OTHER COMPREHENSIVE INCOME Total
FERRRED SIT NONOP - OCI Total
TIT EFFECT ON SIT NONOP - OCI Total
EDESIGNATED DEBT NOT ISSUED (5,782 LIAB - DEBT VALUATION - MTM - CURRENT LIAB CURRENT RIDER A6 BEAR GARDEN COST RESERVE (173) XED ASSETS NONCURRENT CURRENT STRICTED STOCK AWARDS ROUND Subtotal - p277 (Form 1-F filer: see note 6, below) Less FASB 109 Above if not separately removed Less FASB 106 Above if not separately removed (749,982) (742,480)

- ADIT items related only to Non-Electric Operations (e.g., Gas, Water, Sewer) or Production are directly assigned to Column C ADIT items related only to Transmission are directly assigned to Column D ADIT items related to Plant and not in Columns C & D are included in Column E ADIT items related to labor and not in Columns C & D are included in Column F

5. Deferred income taxes arise when items are included in taxable income in different periods than they therefore if the item giving rise to the ADIT is not included in the formula, the associated ADIT amount is 6. Re: Form 1-F filer: Sum of subtotals for Accounts 282 and 283 should the Form Mo. 1-F, p113.57.c.

ATTACHMENT H-16A
Attachment 1 - Accumulated Deferred Income Taxes (ADIT) Worksheet - December 31, 2013

Attachment 1- Accumulated Deferred Income Taxes (ADIT) Worksheet Amortization ITC-255

		It	em	Balance	Amortization
		Т			
		Т			
		Т			
1	Amortization	Т			975
2	Amortization to line 136 of Appendix A	Т	otal		170
		Т			
3	Total				1,145
4	Total Form No. 1 (p 266 & 267)	F	orm No. 1 balance	(p.266) for amortization	1,145
5	Difference /1	Т		-	

/1 Difference must be zero

Virginia Electric and Power Company
ATTACHMENT H-16A
Attachment 1A - Accumulated Deferred Income Taxes (ADIT) Worksheet - December 31 of the Previous Year (00°s)

	Only Transmission Related	Plant Related	Labor Related	Total ADIT
ADIT-282 ADIT-193 ADIT-190 Sublotal Wages & Salary Allocator Gross Plant Allocator End of Year ADIT	(605,053) 0 85 (604,968)	(88,957) (5,782) 123,134 28,395 14.7283% 4,182	(63,390) (1,720) 15,169 (49,941) 5.3412% (2,667)	(603,453)

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

End of Year Balances :	В	С	D	E	-	G	
A ADIT-190	Total	Production	Only		F	ů,	
ADII-190		Or Other Related	Transmission Related	Plant Related	Labor Related	Justification	
ADFIT - OTHER COMPREHENSIVE INCOME	(13,456)	(13,456)				Not applicable to Transmission Cost of Service calculation.	
BAD DEBTS	14,870	14,870				For tax purposes bad debts are deductible when they are deemed to be uncollectible / worthless.	
CAPITAL LEASE	-					Not applicable to Transmission Cost of Service calculation.	
CAPITALIZED BROKERS FEES CAPITALIZED INTEREST - NONOP CWIP	-					Not applicable to Transmission Cost of Service calculation.	
CAPITALIZED INTEREST NONOP IN SERVICE	-					Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.	
CAPITALIZED INTEREST OPERATING CWIP	146,164	146,164				Represents tax capitalized interest on projects in CWIP - increase in taxable income.	
CAPITALIZED INTEREST OPERATING IN SERVICE	121,080			121,080		Represents tax "In Service" capitalized Interest placed in service net of tax amortization.	
CAPITALIZED O&M EXP - DISTRIBUTION	6,668	6,668				Not applicable to Transmission Cost of Service calculation.	
CIAC DC - NONOP CWIP CIAC DC - NONOP IN SERVICE	542 1,708	542				Not applicable to Transmission Cost of Service calculation.	
CIAC NC - NONOP CWIP	303	1,708 303				Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.	
CIAC NC - NONOP IN SERVICE	2,210	2,210				Not applicable to Transmission Cost of Service calculation.	
CIAC VA - NONOP CWIP	16,571	16,571				Not applicable to Transmission Cost of Service calculation.	
CIAC VA - NONOP IN SERVICE	86,408	86,408				Not applicable to Transmission Cost of Service calculation.	
CONTINGENT CLAIMS CURRENT	2,945	2,945				Not applicable to Transmission Cost of Service calculation.	
CONTINGENT CLAIMS NONCURRENT	1,271	1,271				Not applicable to Transmission Cost of Service calculation.	
CUSTOMER ACCOUNTS-RESERVE & REFUND CUSTOMER ACCOUNTS INTEREST-RESERVE & REFUND	594 (0)	594 (0)				Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.	
	(0)	(0)				Book expensed as billed over 15 yr assessment period; tax deduct in year of assessment because all	
DECOMMISSIONING & DECONTAMINATION	-	-				events test met as liability is based on prior facility use.	
DEFERRED GAIN/LOSS NONOPERATING DEFERRED GAIN/LOSS OPERATING	(53)	(53)		(397)		Not applicable to Transmission Cost of Service calculation. Represents the ADIT on Book Gain/Loss as accrued.	
DEFERRED GAIN/LOSS-FUTURE USE	(736)	(736)		(397)		Not applicable to Transmission Cost of Service calculation.	
DEFERRED GAIN/LOSS-FUTURE USE NONOP	1,917	1,917				Not applicable to Transmission Cost of Service calculation.	
DEFERRED N.C. SIT NONOP - OCI	608	608				Not applicable to Transmission Cost of Service calculation.	
DEFERRED REVENUE CURRENT	1,081	1,081				Not applicable to Transmission Cost of Service calculation.	
DEFERRED SIT NONOP - OCI	(2,984)	(2,984)				Not applicable to Transmission Cost of Service calculation.	
DFIT EFFECT ON SIT NONOP - OCI	833	833				Not applicable to Transmission Cost of Service calculation.	
DIRECTOR CHARITABLE DONATION	105	105				Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.	
DOE SETTLEMENT - ASSEST BASIS REDUCTION DOE SETTLEMENT - INVENTORY BASIS REDUCTION	1,328 6,033	1,328 6,033				Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.	
DSIT 190 OPERATING NONCURR ASSEST VA MIN	(16,988)	(16,988)				Not applicable to Transmission Cost of Service calculation.	
DSIT 190 OPERATING NONCURR ASSEST W.V. NOL	106	106				Not applicable to Transmission Cost of Service calculation.	
DSIT NONOPERATING DC	36	36				Not applicable to Transmission Cost of Service calculation.	
DSIT NONOPERATING NC	5,905	5,905				Not applicable to Transmission Cost of Service calculation.	
DSIT NONOPERATING VA	87,237	87,237				Not applicable to Transmission Cost of Service calculation.	
DSIT NONOPERATING WV DSIT OPERATING DC	2,692	2,692 51				Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.	
DSIT OPERATING NC	8,507	8,507				Not applicable to Transmission Cost of Service calculation.	
DSIT OPERATING VA	125,586	125,586				Not applicable to Transmission Cost of Service calculation.	
DSIT OPERATING WV	3,897	3,897				Not applicable to Transmission Cost of Service calculation.	
FAS 109 ITC DFIT DEFICIENCY (190)	5,156	5,156				Not applicable to Transmission Cost of Service calculation.	
FAS 109 ITC DSIT DEFICIENCY D.C. (190)	0	0				Not applicable to Transmission Cost of Service calculation.	
FAS 109 ITC DSIT DEFICIENCY N.C. (190) FAS 109 ITC DSIT DEFICIENCY VA (190)	60 883	60 883				Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.	
FAS 109 ITC DSIT DEFICIENCY W.V.(190)	27	27				Not applicable to Transmission Cost of Service calculation.	
FAS 109 ITC DSIT GROSSUP D.C.	0	0				Not applicable to Transmission Cost of Service calculation.	
FAS 109 ITC DSIT GROSSUP N.C.	38	38				Not applicable to Transmission Cost of Service calculation.	
FAS 109 ITC DSIT GROSSUP VA	565	565				Not applicable to Transmission Cost of Service calculation.	
FAS 109 ITC DSIT GROSSUP W.V.	17	17				Not applicable to Transmission Cost of Service calculation.	
FAS 109 ITC GROSSUP (190) FAS 109 ITC REG LIAB	3,298	3,298				Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.	
FAS 133	41,137	41,137				Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.	
FAS 133 - CAPACITY HEDGE CURRENT ASSET	54	54				Not applicable to Transmission Cost of Service calculation.	
FAS 133 - DEBT HEDGE CURRENT ASSET	1,760	1,760				Not applicable to Transmission Cost of Service calculation.	
FAS 133 - DEBT VALUATION - MTM HEDGE NON	36,075	36,075				Not applicable to Transmission Cost of Service calculation.	
FAS 133 - DEFERRED GAIN/LOSS CAPAC HEDGE NON CURRE	546	546				Not applicable to Transmission Cost of Service calculation.	
FAS 133 - FTR HEDGE CURRENT ASSET	441	441				Not applicable to Transmission Cost of Service calculation.	
FAS 133 - POWER HEDGE CURRENT ASSET FAS 133 REG FTR CURRENT	(200)	(200)				Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.	
FAS 133 REG GL POWER HEDGE CURRENT	-	-				Not applicable to Transmission Cost of Service calculation.	
FAS 133 REG HEDGE DEBT CURRENT	-	-				Not applicable to Transmission Cost of Service calculation.	
FAS 143 ASSET OBLIGATION	16,821	16,737	85			Represents ARO accruals not deductible for tax.	
FAS143 DECOMMISSIONING - NA	131,640	131,640				Represents ARO accruals not deductible for tax.	
FAS143 DECOMMISSIONING - OTHER	186,380	186,380				Represents ARO accruals not deductible for tax.	
FEDERAL EFFECT OF STATE OPERATING	11,774 151,820	11,774 151,820				Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.	
FEDERAL EFFECT OF STATE OPERATING	101,820	151,620				Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.	
FEDERAL TAX INTEREST EXPENSE NON CURRENT						Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.	
FIXED ASSETS FED EFFECT CURRENT CURRENT	1,504	1,504					
FIXED ASSETS FED EFFECT OF STATE	516	516				Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.	
FIXED ASSETS	-	-				Not applicable to Transmission Cost of Service calculation.	
FIXED ASSETS NON CURRENT CURRENT	-					Not applicable to Transmission Cost of Service calculation. Books amortize the fleet lease extension credit over the new lease; tax takes the deduction when	
FLEET LEASE CREDIT - CURRENT	6			6		incurred. Books amortizes the fleet lease extension credit over the new lease; tax takes the deduction when	
FLEET LEASE CREDIT - NONCURRENT	1			1		incurred.	

CHEL DEE CHODENT LIAD	20	20				Not applicable to Transmission Cost of Condess colonidation
FUEL DEF CURRENT LIAB FUEL DEF NON CUR LIAB	29 3,622	3,622				Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.
FUEL DEF OTHER NON CUR LIAB	5,278	5,278				Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.
	3,270	3,210				
GAIN SALE/LEASEBACK - SYSTEM OFFICE	116	116				Not applicable to Transmission Cost of Service calculation.
GROSS REC-UNBILLED REV-NC HEADWATER BENEFITS	923	923				Books include income when meter is read; taxed when service is provided. Not applicable to Transmission Cost of Service calculation.
HEADWATER BENEFITS	923	923				Books recognizes the expense as incurred. For tax the deduction is recognized when the casks are
INT STOR NORTH ANNA	4,252	4,252				filled.
INT STOR SURRY	(905)	(905)				Books recognizes the expense as incurred. For tax the deduction is recognized when the casks are filled.
LONG TERM DISABILITY RESERVE	7,733				7,733	Book estimate accrued and expensed; tax deduction when paid.
METERS	1,882	1,882				Books pre-capitalize when purchased; tax purposes when installed.
NOL	71,478	71,478				Not applicable to Transmission Cost of Service calculation.
NUCLEAR FUEL - PERMANENT DISPOSAL	-	-				Books estimate expense, tax deduction taken when paid.
OBSOLETE INVENTORY	-	-				Not applicable to Transmission Cost of Service calculation.
OPEB	11,274				11,274	Represents the difference between the book accrual expense and the actual funded amount.
PERFORMANCE ACHIEVEMENT PLAN	400	400				Not applicable to Transmission Cost of Service calculation.
POWER PURCHASE BUYOUT PREMIUM, DEBT, DISCOUNT AND EXPENSE	499 2,444	499		2.444		Represents the difference between the book accrual expense and the actual funded amount.
P'SHIP INCOME - NC ENTERPRISE	49	49		2,444		Books record the yield to maturity method; taxes amortize staight line. Not applicable to Transmission Cost of Service calculation.
P'SHIP INCOME - VIRGINIA CAPITAL	206	206				Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.
QUALIFIED SETTLEMENT FUND	-	200				Not applicable to Transmission Cost of Service calculation.
REACTOR DECOMMISSIONING LIABILITY	-					Represents the difference between the accrual and payments.
REG FUEL HEDGE	(4,652)	(4,652)				Not applicable to Transmission Cost of Service calculation.
REG FUEL HEDGE NONOP	4,669	4,669				Not applicable to Transmission Cost of Service calculation.
REG LIAB - DEFERRED DISQUALIFIED DEBT NOT	0	0				Not applicable to Transmission Cost of Service calculation.
REG LIAB - DEFERRED G/L CAPACITY HEDGE - CURRENT	-					Not applicable to Transmission Cost of Service calculation.
REG LIAB - DEFERRED G/L CAPACITY HEDGE - NON CUR	-					Not applicable to Transmission Cost of Service calculation.
REG LIAB - DEFERRED G/L POWER HEDGE CURRENT	-					Not applicable to Transmission Cost of Service calculation.
REG LIAB - DEFERRED VALUATION - MTM - NON CURRENT	0	0				Not applicable to Transmission Cost of Service calculation.
REG LIAB - FTR CURRENT	-					Not applicable to Transmission Cost of Service calculation.
REG LIAB A5 REC COSTS - VA NON CURRENT	192	192				Not applicable to Transmission Cost of Service calculation.
REG LIAB ATRR NON CURRENT	4,066	4,066				Not applicable to Transmission Cost of Service calculation.
REG LIAB CURRENT RIDER A6 BEAR GARDEN AFUDC DEBT	3	3				Not applicable to Transmission Cost of Service calculation.
REG LIAB CURRENT RIDER A6 BEAR GARDEN COST	-	-				Not applicable to Transmission Cost of Service calculation.
REG LIAB OTHER NON CURR DOE SETTLEMENT	-					Not applicable to Transmission Cost of Service calculation.
REG LIAB PLANT CONTRA VASLSTX	13,348 9,939	13,348 9,939				Not applicable to Transmission Cost of Service calculation.
REG LIAB VA OTHER CURRENT	- 7,					Not applicable to Transmission Cost of Service calculation.
REG LIABILITY DECOMMISSIONING	160,162	160,162				Not applicable to Transmission Cost of Service calculation.
REG LIABILITY HEDGES DEBT REG RATE REFUND - CURRENT	17.736	17.736				Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.
REG RATE REFUND - NONCURRENT	17,730	17,730				Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.
REG RATE REFUND INTEREST - CURRENT	-	-				Not applicable to Transmission Cost of Service calculation.
REGULATORY ASSET - D & D	-					Not applicable to Transmission Cost of Service calculation.
REGULATORY ASSET - VA SLS TAX	-					Not applicable to Transmission Cost of Service calculation.
RENEWABLE ENERGY RESOURCE CREDIT	4	4				Not applicable to Transmission Cost of Service calculation.
RESTRICTED STOCK AWARD	-					Not applicable to Transmission Cost of Service calculation.
RETIREMENT - (FASB 87)	7,056				7,056	Book estimate accrued and expensed; tax deduction when paid.
RETIREMENT - EXEC SUPP RET (ESRP) - NONOP	(50)	(50)				Not applicable to Transmission Cost of Service calculation.
RETIREMENT - SUPPLEMENTAL RETIREMENT	132	132				Not applicable to Transmission Cost of Service calculation.
SEPARATION/ERT	381				381	Book amount accrued and expensed; tax deduction when paid. These amounts will be paid in the next 12 months.
	301				501	Book amount accrued and expensed; tax deduction when paid. These amounts will not be paid in the
SEPARATION/ERT - NON CURRENT	-					next 12 months.
SUCCESS SHARE PLAN VA SALES & USE TAX AUDIT (INCL. INT)	-					Book amount accrued as its earned; tax deduction is actual payout. Not applicable to Transmission Cost of Service calculation.
VACATION ACCRUAL	12,095	12,095				
W.VA. STATE POLLUTION CONTROL - FEDERAL EFFECT	2,024	2,024				Not applicable to Transmission Cost of Service calculation. Federal effect of state deductions.
TANA STATE FOLLO HON CONTROL - FEDERAL EFFECT	2,024	2,024				Property tax expense is accrued for accounting purposes using the prior year's rates on the balance of
WEST VA PROPERTY TAX	2,922	2,922				the property located in the state at December 31 of the previous year. Tax takes a deduction when paid.
ADFIT - OTHER COMPREHENSIVE INCOME	13,536	13,536				Not applicable to Transmission Cost of Service calculation.
DEFERRED SIT NONOP - OCI	2,998	2,998				Not applicable to Transmission Cost of Service calculation.
DFIT EFFECT ON SIT NONOP - OCI	5	5				Not applicable to Transmission Cost of Service calculation.
EMISSIONS ALLOWANCES	19,911	19,911				Not applicable to Transmission Cost of Service calculation.
FEDERAL TAX INTEREST EXPENSE NC	649	649				Not applicable to Transmission Cost of Service calculation.
REG ASSET - PLANT	6,184	6,184				Not applicable to Transmission Cost of Service calculation.
REG ASSET - HEDGE DEBT DE-DESIGNATED DEBT NOT ISSUED	1,466	1,466				Not applicable to Transmission Cost of Service calculation.
REG ASSET - DEFERRED G/L POWER HEDGE CURRENT DEFERRED FUEL EXPENSE	200	200				Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.
ROUNDING	0	0				Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.
TO T	0	0				The application of Transmission Cost of Correct calculation.
Subtotal - p234	1,586,814	1,437,152	85	123,134	26,444	
Less FASB 109 Above if not separately removed	10,045 11,274	10,045	- 0			
Less FASB 106 Above if not separately removed				0	11.274	

Instructions for Account 190:

- ADIT items related only to Non-Electric Operations (e.g., Gas, Water, Sewer) or Production are directly assigned to Column C
 ADIT items related to only to Transmission are directly assigned to Column D
 ADIT items related to Plant and not in Columns C & D are included in Column E
 ADIT items related to Plant and not in Columns C & D are included in Column F

- 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. Re: Form 1-F filer: Sum of subtotals for Accounts 282 and 283 should tie to Form No. 1-F, p.113.57.c

DECEMBER SOLVER AND STORY	A ADIT- 282	B Total	C Production Or Other	D Only Transmission	E Plant	F Labor	G
15 15 15 15 15 15 15 15	AFC DEFERRED TAX - FUEL CWIP	(4)	Related (4)	Related	Related	Related	Justification Represents the amount of amortization of AFC in service not allowable for tax.
Common	AFC DEFERRED TAX - FUEL IN SERVICE	8	8				Represents the amount of amortization of AFC in service not allowable for tax.
## 1500. 1917 Control of the control	AFC DEFERRED TAX - PLANT CWIP	(10,041)					Represents the amount of amortization of AFC in service not allowable for tax.
Column C	AFUDC - DEBT - GENERATION RIDER	(24,958)	(8,626)	(16,332)			
Company Comp	BOOK CAPITALIZED INTEREST CWIP		(32 276)		434		Represents the unallowable amount of book interest.
### CASAN FLOSS ### CASAN FLOS	CAPITAL LEASE	(32,210)	132,2707				Not applicable to Transmission Cost of Service calculation.
1.50 1.50	CASUALTY LOSS	(89.409)			(89.409)		Book varies in treatment; tax sec. 165 casualty loss for the decline in value (up to the adj. basis) and Sec 162 deduction for repairs to restore to pre-casualty condition.
Column C							Represents a decrease to tax depreciation (Sec 162) as a result of casualty loss (Sec 165) reduction
COMPANY COMP	COMPUTER SOFTWARE-BOOK AMORT				5,018	32,372	
Column			(8,542)			/40.000	
Concentration Content	COST OF REMOVAL		(25,036)	(491)			Represents the actual cost of removal allowable for tax over the accrued amount.
Control Cont		-					
A. Company C	DSIT NONOPERATING DC						Not applicable to Transmission Cost of Service calculation.
Column C	DSIT NONOPERATING VA	(5,734)	(5,734)				Not applicable to Transmission Cost of Service calculation.
General Content	DSIT NONOPERATING WV DSIT OPERATING DC						
March Marc		(31,338)	(31,338)				Not applicable to Transmission Cost of Service calculation.
Mathematics	DSIT OPERATING WV	(18,664)	(18,664)				Not applicable to Transmission Cost of Service calculation.
Accordance Programmer Cont of Service and Activities Program	FAS 109 OTHER DETIT DEFICIENCY (282) FAS 109 PLANT DETIT DEFICIENCY (282)		(21,683)				
## 25 OF PATE OF TOT FOLKEY CO. **SEPATE OF TOT FOLKEY CO	FAS 109 PLANT DFIT DEFICIENCY (282) - ALTA VISTA		(50)				Not applicable to Transmission Cost of Service calculation.
An Other Conference of Conference Conferen	FAS 109 PLANT DFIT DEFICIENCY (282) - BREMO RIDER	0	0				Not applicable to Transmission Cost of Service calculation.
An Off Control (Control (Con	FAS 109 PLANT DFIT DEFICIENCY (282) -	(10)	(10)				
Act Control	FAS 109 PLANT DFIT DEFICIENCY (282) - HALIFAX						Not applicable to Transmission Cost of Service calculation.
As OF ANY CONTINUES CONT	FAS 109 PLANT DFIT DEFICIENCY (282) - NAIII RIDER	(11,096)	(11,096)				Not applicable to Transmission Cost of Service calculation.
Assemble Commence	FAS 109 PLANT DFIT DEFICIENCY (282) - PPT RIDER FAS 109 PLANT DFIT DEFICIENCY (282) - SOUTHAMPTON						
PAST 1091 AND TOT PETCHEN TO C. 2021. INTERNAL PROPERTY OF THE PAST 1091 AND TOT PETCHEN TO C. 2022. INTERNAL PROPERTY OF THE PAST 1091 AND TOT PETCHEN TO	FAS 109 PLANT DFIT DEFICIENCY (282) - VCHEC RIDER		(3,689)				Not applicable to Transmission Cost of Service calculation.
PRS 10 AMT FOR PETERNINY D. C. (20). DREADS 0 0 0 0 0 0 0 0 0	FAS 109 PLANT DSIT DEFICIENCY D.C. (282)	(3)	(3)				Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.
PRS 10 AMT FOR PETERNINY D. C. (20). DREADS 0 0 0 0 0 0 0 0 0	FAS 109 PLANT DSIT DEFICIENCY D.C. (282) - ALTAVIS FAS 109 PLANT DSIT DEFICIENCY D.C. (282) - BEAR GA						Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.
PAS 100 ANT DEST DEFENSIVE D. C. 2022. HPT REBERT D. D. D. D. Not applicable Distancements Control of Service calculation.	FAS 109 PLANT DSIT DEFICIENCY D.C. (282) - BREMO R	0					Not applicable to Transmission Cost of Service calculation.
PAS 10P ANT DET EFFERENT DE COSSE - WARREN DE DIE COST - CONTRACT STATE OF THE PASS - CONTRACT STATE STATE OF THE PASS - CONTRACT STATE STATE OF THE PASS - CONTRACT STATE STATE STATE OF THE PASS - CONTRACT STATE	FAS 109 PLANT DSIT DEFICIENCY D.C. (282) - HOPEWEL	(0)	(0)				Not applicable to Transmission Cost of Service calculation.
PAS 10P ANT DET EFFERENT DE COSSE - WARREN DE DIE COST - CONTRACT STATE OF THE PASS - CONTRACT STATE STATE OF THE PASS - CONTRACT STATE STATE OF THE PASS - CONTRACT STATE STATE STATE OF THE PASS - CONTRACT STATE	FAS 109 PLANT DSIT DEFICIENCY D.C. (282) - NAIII FAS 109 PLANT DSIT DEFICIENCY D.C. (282) - PPT RIDER						Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.
PAS 10P PANT DEST DEFORENCY O. C. 2012. MARREY Co.	FAS 109 PLANT DSTI DEFICIENCY D.C. (282) - SOUTHAM						Not applicable to Transmission Cost of Service calculation.
PAS 10P ALVT DEST DEFOREVY N.C. (28): BEAR A.C.	FAS 109 PLANT DSIT DEFICIENCY D.C. (282) - WARREN	(0)	(0)				Not applicable to Transmission Cost of Service calculation.
PAS 10P ALVT DEST DEFOREVY N.C. (28): BEAR A.C.	FAS 109 PLANT DSIT DEFICIENCY N.C. (282) FAS 109 PLANT DSIT DEFICIENCY N.C. (282) - ALTAVIS						Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.
PAS 109 PANT DBT FEFCENCY N. C. (2021 - MORPHY) 100 10	FAS 109 PLANT DSIT DEFICIENCY N.C. (282) - BEAR GA						Not applicable to Transmission Cost of Service calculation.
PAST 10P FANT DEL PETE PETE PETE VIEW 1. (2001 - 10PT PETE PETE PETE PETE PETE PETE PETE P	FAS 109 PLANT DSIT DEFICIENCY N.C. (282) - BRUNSWI	(0)	(0)				Not applicable to Transmission Cost of Service calculation.
PAST 10P FANT DEL PETE PETE PETE VIEW 1. (2001 - 10PT PETE PETE PETE PETE PETE PETE PETE P	FAS 109 PLANT DSIT DEFICIENCY N.C. (282) - HALIFAX FAS 109 PLANT DSIT DEFICIENCY N.C. (282) - HOPEWEL						Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.
FAS 109 PLANT DST DEFENSY VL (282) - SUPLY MAN (6) (6) (6) (7) (8)	FAS 109 PLANT DSTI DEFICIENCY N.C. (282) - NAIII R						Not applicable to Transmission Cost of Service calculation.
ABJ 1019 PANT DIST DEFF. CV-V/V, 267. ABJ 1019 PANT DIST DEFF. C	FAS 109 PLANT DSIT DEFICIENCY N.C. (282) - SOUTHAM	(0)	(0)				Not applicable to Transmission Cost of Service calculation.
PAS 109 PAMT DET	FAS 109 PLANT DSIT DEFICIENCY N.C. (282) - VCHEC R FAS 109 PLANT DSIT DEFICIENCY N.C. (282) - WARREN	(6)	(6)				Not applicable to Transmission Cost of Service calculation.
FAS 109 PANT DST DEFICIENCY VA GR23 - BEAR CARD 199 19	FAS 109 PLANT DSIT DEFICIENCY VA (282)						
FAS 109 PLANT DIST DEFICIENCY VA (282) - HALFEAX 0 0 0 Not applicable to Transmission Cost of Service calculation.	FAS 109 PLANT DSIT DEFICIENCY VA (282) - BEAR GARD	(139)	(139)				Not applicable to Transmission Cost of Service calculation.
FAS 109 PLANT DIST DEFICIENCY VIA (282). HIGH PROFESS	FAS 109 PLANT DSIT DEFICIENCY VA (282) - BREMO RID FAS 109 PLANT DSIT DEFICIENCY VA (282) - BRUNSWICK	(2)	(2)				Not applicable to Transmission Cost of Service calculation.
FAS 109 PLANT DIST DEFICIENCY VA. (282). PPT RIDER FAS 109 PLANT DIST DEFICIENCY VA. (282). PPT RIDER FAS 109 PLANT DIST DEFICIENCY VA. (282). PPT RIDER FAS 109 PLANT DIST DEFICIENCY VA. (282). PPT RIDER FAS 109 PLANT DIST DEFICIENCY VA. (282). PARREN RIP RIP PARREN RIP RI	FAS 109 PLANT DSIT DEFICIENCY VA (282) - HALIFAX FAS 109 PLANT DSIT DEFICIENCY VA (282) - HOPEWELL						
FAS 109 PLANT DSIT DEFICIENCY VA (282) - VCHEC RID	FAS 109 PLANT DSIT DEFICIENCY VA (282) - NAIII RID	(1,898)	(1,898)				Not applicable to Transmission Cost of Service calculation.
FAS 109 PLANT DSIT DEFICIENCY W. V. (282) - WARREN RI	FAS 109 PLANT DSIT DEFICIENCY VA (282) - SOUTHAMPT	(6)	(6)				Not applicable to Transmission Cost of Service calculation.
FAS 109 PLANT DSIT DEFCIENCY W. (282) ALTAVIS	FAS 109 PLANT DSIT DEFICIENCY VA (282) - VCHEC RID						
FAS 19P.LANT DSIT DEFICIENCY W.V. (282) - BREMO R	FAS 109 PLANT DSIT DEFICIENCY W.V. (282)	(185)	(185)				Not applicable to Transmission Cost of Service calculation.
FAS 199 PLANT DSIT DEFICIENCY W. V. (282) - HOPEWELL (D)	FAS 109 PLANT DSIT DEFICIENCY W.V. (282) - BEAR GA	(4)	(4)				Not applicable to Transmission Cost of Service calculation.
FAS 199 PLANT DSITD EFICIENCY W.V. (282) - NORTH MATERIAL DEFICIENCY W.V. (282) - NAIL R. (59) (59) (59) (59) (59) (59) (59) (59)							
FAS 109 PLANT DSIT DEFICIENCY W.V. (282) - PP7 RID (0) (0) Not applicable to Transmission Cost of Service calculation. FAS 109 PLANT DSIT DEFICIENCY W.V. (282) - VCHEC R (16) (16) (16) Not applicable to Transmission Cost of Service calculation. FAS 109 PLANT DSIT DEFICIENCY W.V. (282) - VCHEC R (16) (16) (16) Not applicable to Transmission Cost of Service calculation. FAS 109 PLANT DSIT DEFICIENCY W.V. (282) - VCHEC R (17) (18) Not applicable to Transmission Cost of Service calculation. FEDERAL EFFECT OF STATE NONOPERATING (18) (270) (6,270) Not applicable to Transmission Cost of Service calculation. FIXED ASSETS (18) (19) (19) (19) (19) (19) (19) (19) (19	FAS 109 PLANT DSIT DEFICIENCY W.V. (282) - HOPEWELL						Not applicable to Transmission Cost of Service calculation.
FAS 109 PLANT DSITO DEFICIENCY W.V. (282) - VICHEC R (18) (3) (3) (3) (3) (3) (3) (3) (3) (3) (4) (4) (4) (4) (4) (4) (4) (4) (4) (4	FAS 109 PLANT DSIT DEFICIENCY W.V. (282) - PP7 RID	(0)	(0)				Not applicable to Transmission Cost of Service calculation.
FAS 109 PLANT DSITI DEFICIENCY WV. (282) - WARREN (3) (3) Not applicable to Transmission Cost of Service calculation. FEDERAL EFFECT OF STATE NONOPERATING (6,270) Not applicable to Transmission Cost of Service calculation. FEDERAL EFFECT OF STATE NONOPERATING (39,820) (89,820) Not applicable to Transmission Cost of Service calculation. FIXED ASSETS (5,001) (5,001) (6,001) Represents IRS audit adjustments to plant related differences. FIXED ASSETS - D.C Represents the state impact of IRS Audit adjustments to plant related differences. FIXED ASSETS - NC - Represents the state impact of IRS Audit adjustments to plant related differences. FIXED ASSETS - W Represents the state impact of IRS Audit adjustments to plant related differences. FIXED ASSETS - W Represents the state impact of IRS Audit adjustments to plant related differences. FIXED ASSETS - W Represents the state impact of IRS Audit adjustments to plant related differences. FIXED ASSETS - W Represents the state impact of IRS Audit adjustments to plant related differences. FIXED ASSETS - W Represents the state impact of IRS Audit adjustments to plant related differences. FIXED ASSETS - W Represents the state impact of IRS Audit adjustments to plant related differences. FIXED ASSETS - W Represents the state impact of IRS Audit adjustments to plant related differences. FIXED ASSETS - W Represents the state impact of IRS Audit adjustments to plant related differences. FIXED ASSETS - W Represents the state impact of IRS Audit adjustments to plant related differences. FIXED ASSETS - W Represents the state impact of IRS Audit adjustments to plant related differences. FIXED ASSETS - W Represents the state impact of IRS Audit adjustments to plant related differences. FIXED ASSETS - W Represents the state impact of IRS Audit adjustments to plant related differences. FIXED ASSETS - W Represents the state impact of IRS Audit adjustments to plant related differences. FIXED ASSETS - W Represents the state i	FAS 109 PLANT DSIT DEFICIENCY W.V. (282) - VCHEC R						Not applicable to Transmission Cost of Service calculation.
FEDERAL EFFECT OF STATE OPERATING (39.820) (39.820) (39.820) (5.001) (5.00	FAS 109 PLANT DSIT DEFICIENCY W.V. (282) - WARREN						
FIXED ASSETS · D.C Represents the state impact of IRS Audit adjustments to plant related differences. FIXED ASSETS · NC - Represents the state impact of IRS Audit adjustments to plant related differences. FIXED ASSETS · W Represents the state impact of IRS Audit adjustments to plant related differences. FIXED ASSETS · W Represents the state impact of IRS Audit adjustments to plant related differences. FIXED ASSETS · W Represents the state impact of IRS Audit adjustments to plant related differences. FIXED ASSETS · W Represents the state impact of IRS Audit adjustments to plant related differences. FIXED ASSETS · W Represents the state impact of IRS Audit adjustments to plant related differences. FIXED ASSETS · W Represents the state impact of IRS Audit adjustments to plant related differences. FIXED ASSETS · W Represents the state impact of IRS Audit adjustments to plant related differences. FIXED ASSETS · W Represents the state impact of IRS Audit adjustments to plant related differences. FIXED ASSETS · W Represents the state impact of IRS Audit adjustments to plant related differences. FIXED ASSETS · W Represents the state impact of IRS Audit adjustments to plant related differences. FIXED ASSETS · W Represents the state impact of IRS Audit adjustments to plant related differences. FIXED ASSETS · W Represents the state impact of IRS Audit adjustments to plant related differences. FIXED ASSETS · W Represents the state impact of IRS Audit adjustments to plant related differences. FIXED ASSETS · W Represents the state impact of IRS Audit adjustments to plant related differences. FIXED ASSETS · W Represents the state impact of IRS Audit adjustments to plant related differences. FIXED ASSETS · W Represents the state impact of IRS Audit adjustments to plant related differences. FIXED ASSETS · W Represents the state impact of IRS Audit adjustments to plant related differences. FIXED ASSETS · W Represents the state impact of IRS Audit adjustments to plant relat	FEDERAL EFFECT OF STATE OPERATING	(39,820)					Not applicable to Transmission Cost of Service calculation.
FIXED ASSETS - W. - Represents the state impact of IRS Audit adjustments to plant related differences. FIXED ASSETS - W. - Represents the state impact of IRS Audit adjustments to plant related differences. GAINLOSS) INTERCO SALES - BOOKTAX (87) (87) Tax recognizes the intercompany gain/loss over the tax life of the assets. GOODWILL AMORTIZATION - Represents the difference between book and tax related to the disposal of telecommunication equipment. Recognized for tax purposes when utilized. LIBERALIZED DEPRECIATION - FUEL Represents difference between book burn of nuclear fuel based on usage vs. tax depreciation. LIBERALIZED DEPRECIATION - FUEL (WIP (0)) Represents the difference between book of with the disposal of telecommunication equipment. Recognized for tax purposes when utilized. LIBERALIZED DEPRECIATION - FUEL (WIP (0)) Represents the difference between book CWIP and Tax CWIP. LIBERALIZED DEPRECIATION - FLANT AUDITURE USE 290 290 (44.139) Difference between book and tax depresciation taking in consideration flow-through and ARAM. LIBERALIZED DEPRECIATION - PLANT TAX NON DITLITY (525) (525) Not applicable to Transmission Cost of Service calculation. LIBERALIZED DEPRECIATION - PLANT OFTER LAND 791 791 Not applicable to Transmission Cost of Service calculation. LIBERALIZED DEPRECIATION - PLANT TOWNER SE (4) (4) Not applicable to Transmission Cost of Service calculation. LIBERALIZED DEPRECIATION - PLANT TOWNER SE (4) (4) Not applicable to Transmission Cost of Service calculation. LIBERALIZED DEPRECIATION - PLANT TOWNER SE (4) (4) Not applicable to Transmission Cost of Service calculation. LIBERALIZED DEPRECIATION - PLANT TOWNER SE (4) (4) Not applicable to Transmission Cost of Service calculation. LIBERALIZED DEPRECIATION - PLANT TOWNER SE (4) (4) Not applicable to Transmission Cost of Service calculation. LIBERALIZED DEPRECIATION - PLANT TOWNER SE (4) (4) Not applicable to Transmission Cost of Service calculation.	FIXED ASSETS - D.C.	(5,001)			(5,001)		Represents the state impact of IRS Audit adjustments to plant related differences.
Represents the state impact of IRS Audit adjustments to plant related differences.	FIXED ASSETS - NC	-					Represents the state impact of IRS Audit adjustments to plant related differences.
GOOWILL AMORTIZATION (0) (0) Not applicable to Transmission Cost of Service calculation. NYOLUNTARY CONVERSION - TELECOMMUNICATIONS	FIXED ASSETS - W.V.		(0.77)		-		Represents the state impact of IRS Audit adjustments to plant related differences.
Represents the difference between book and tax related to the disposal of telecommunication equipment. Recognized for tax purposes when utilized. LIBERALIZED DEPRECIATION - FUEL.	GOODWILL AMORTIZATION						Not applicable to Transmission Cost of Service calculation.
LIBERALIZED DEPRECIATION - FUEL	INIVOLUNTARY CONVERSION. TELECOMMUNICATIONS						Represents the difference between book and tax related to the disposal of telecommunication
LIBERALIZED DEPRECIATION - FUEL CVIP (0) (0) Represents the difference between book CWIP and Tax CVIP. LIBERALIZED DEPRECIATION - FLANT ACUFILE (3,638,689) (3,004,605) (588,230) (44,131) Difference between book and tax depresciation taking in consideration flow-through and ARAM. LIBERALIZED DEPRECIATION - PLANT LAND FUTURE USE 290 290 Not applicable to Transmission Cost of Service calculation. LIBERALIZED DEPRECIATION - PLANT TO PLANT LAND FOR LAND 791 791 Not applicable to Transmission Cost of Service calculation. LIBERALIZED DEPRECIATION - PLANT OPER LAND 791 (172,709) Not applicable to Transmission Cost of Service calculation. LIBERALIZED DEPRECIATION - PLANT TO THER (172,709) (172,709) Not applicable to Transmission Cost of Service calculation. LIBERALIZED DEPRECIATION - PLANT TOTHER USE (4) (4) Not applicable to Transmission Cost of Service calculation. LIBERALIZED DEPRECIATION - PLANT NON UTILITY 22 22 22 Not applicable to Transmission Cost of Service calculation.							
LIBERALIZED DEPRECIATION - PLANT ACUFILE (3.838,889) (3.004,805) (588,230) (44,134) Difference between book and tax depreciation taking in consideration flow-through and ARAM. LIBERALIZED DEPRECIATION - PLANT LAND FUTURE USE 290 290 Not applicable to Transmission Cost of Service calculation. LIBERALIZED DEPRECIATION - PLANT FUTURE USE (4) (4) Not applicable to Transmission Cost of Service calculation. LIBERALIZED DEPRECIATION - PLANT FUTURE USE (4) (4) Not applicable to Transmission Cost of Service calculation. LIBERALIZED DEPRECIATION - PLANT FUTURE USE (4) (5) Not applicable to Transmission Cost of Service calculation. LIBERALIZED DEPRECIATION - PLANT FUTURE USE (6) Not applicable to Transmission Cost of Service calculation.	LIBERALIZED DEPRECIATION - FUEL CWIP						Represents the difference between book CWIP and Tax CWIP.
LIBERALIZED DEPRECIATION - PLANT LAND NON UTILITY (525) (525) Not applicable to Transmission Cost of Service calculation. LIBERALIZED DEPRECIATION - PLANT OPER LAND 791 Not applicable to Transmission Cost of Service calculation. LIBERALIZED DEPRECIATION - PLANT OTHER (172,709) Not applicable to Transmission Cost of Service calculation. LIBERALIZED DEPRECIATION - PLANT FUTURE USE (4) (4) Not applicable to Transmission Cost of Service calculation. LIBERALIZED DEPRECIATION - PLANT NON UTILITY 22 22 Not applicable to Transmission Cost of Service calculation.	LIBERALIZED DEPRECIATION - PLANT ACUFILE			(588,230)		(44,134)	
LIBERALIZED DEPRECIATION - PLANT OPER LAND 791 791 Not applicable to Transmission Cost of Service calculation. LIBERALIZED DEPRECIATION - PLANT OTHER (172,709) Not applicable to Transmission Cost of Service calculation. LIBERALIZED DEPRECIATION - PLANT FUTURE USE (4) (4) Not applicable to Transmission Cost of Service calculation. LIBERALIZED DEPRECIATION - PLANT NON UTILITY 22 22 22 Not applicable to Transmission Cost of Service calculation.							
LIBERALIZED DEPRECIATION - PLANT FUTURE USE (4) Not applicable to Transmission Cost of Service calculation. LIBERALIZED DEPRECIATION - PLANT NON UTILITY 22 22 Not applicable to Transmission Cost of Service calculation. REG ASSET PLANT ABANDONMENT - Not applicable to Transmission Cost of Service calculation.	LIBERALIZED DEPRECIATION - PLANT OPER LAND	791	791				Not applicable to Transmission Cost of Service calculation.
LIBERALIZED DEPRECIATION - PLANT NON UTILITY 22 22 Not applicable to Transmission Cost of Service calculation. REG ASSET PLANT ABANDONMENT Not applicable to Transmission Cost of Service calculation.			(=,)				
	LIBERALIZED DEPRECIATION - PLANT NON UTILITY						Not applicable to Transmission Cost of Service calculation.
	REG ASSET PLANT ABANDONMENT RESEARCH AND DEVELOPMENT	(1,874)	(1,874)				Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.

YORKTOWN IMPLOSION - TAX DEPLIB - NON OP		0				Not applicable to Transmission Cost of Service calculation.
SEC 169 FERC 281	191,839	191,839				Not applicable to Transmission Cost of Service calculation.
CAPITAL LEASE	(19)	(19)				Not applicable to Transmission Cost of Service calculation.
NUCLEAR FUEL - PERMANENT DISPOSAL	(294)	(294)				Not applicable to Transmission Cost of Service calculation.
ROUND	(0)	(0)				Not applicable to Transmission Cost of Service calculation.
Subtotal - p275 (Form 1-F filer: see note 6 below)	(4,262,419)	(3,505,019)	(605,053)	(88,957)	(63,390)	
Less FASB 109 Above if not separately removed	(72,529)	(72,529)	0	0	0	
Less FASB 106 Above if not separately removed	0					
Total	(4,189,890)	(3,432,489)	(605,053)	(88,957)	(63,390)	

Instructions for Account 282:

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

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

3. ADIT items related to Plant and not in Columns C & D are included in Column E

4. ADIT items related to labor and not in Columns C & D are included in Column F

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. Re: Form 1-F filer: Sum of subtotals for Accounts 282 and 283 should tie to Form No. 1-F, p.113.57.c

A	В	С	D	E	F	G
ADIT-283	Total	Production Or Other	Only Transmission	Plant	Labor	
ADFIT - OTHER COMPREHENSIVE INCOME Total	-	Related -	Related	Related	Related	Justification Not applicable to Transmission Cost of Service calculation.
AFUDC - DEBT - VCHEC RIDER CURRENT Total AMORT EXP - SEC 197 INTANGIBLES Total	0	0				Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.
DECOMM POUR OVER Total	(42,059) (110)	(42,059)				Not applicable to Transmission Cost of Service calculation.
DECOMMISSIONING DECOMMISSIONING TRUST - UNREALIZED GAIN/LOSS - NC Total	(90,344)	(90,344)				Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.
DECOMMISSIONING TRUST BOOK INCOME Total	(339,768)	(339,768)				Not applicable to Transmission Cost of Service calculation.
DEFERRED FUEL EXPENSE Total DEFERRED FUEL EXPENSE - OTHER Total	29,396 (0)	29,396				Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.
DEFERRED FUEL EXPENSE - OTHER CURRENT Total	(1,228)	(1,228)				Not applicable to Transmission Cost of Service calculation.
DEFERRED FUEL EXPENSE CURRENT Total DEFERRED SIT NONOP - OCI Total	(27,294)	(27,294)				Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.
DFIT 190 NONOPERATING CURRENT ASSET Total DFIT 190 NONOPERATING NONCURR ASSET Total	-					Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.
DFIT 190 OPERATING CURRENT ASSET Total DFIT 190 OPERATING NONCURR ASSET Total	-					Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.
DFIT 190 OPERATING NONCURRENT ASSET Total DFIT 283 NONOPERATING NONCURRENT LIAB Total	-					Not applicable to Transmission Cost of Service calculation.
DFIT 283 OPERATING NONCURRENT LIAB Total	-					Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.
DFIT EFFECT ON SIT NONOP - OCI Total DOE SETTLEMENT Total	(2,956)	(2,956)				Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.
DOE SETTLEMENT CURRENT DSIT 283 NONOP CURRENT LIABILITY D.C. Total	(25,133)	(25,133)				Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.
DSIT 283 NONOP CURRENT LIABILITY N.C. Total DSIT 283 NONOP CURRENT LIABILITY VA Total						Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.
DSIT 283 NONOP CURRENT LIABILITY W.V. Total						Not applicable to Transmission Cost of Service calculation.
DSIT 283 NONOP NONCURRENT LIABILITY D.C. Total DSIT 283 NONOP NONCURRENT LIABILITY N.C. Total	-	- :				Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.
DSIT 283 NONOP NONCURRENT LIABILITY VA Total DSIT 283 NONOP NONCURRENT LIABILITY W.V. Total	-	:				Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.
DSIT 283 OP OTHER NONCURR ASSET VA MIN Total DSIT 283 OP OTHER NONCURR LIAB D.C. Total	10	10				Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.
DSIT 283 OP OTHER NONCURR LIAB N.C. Total	-					Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.
DSIT 283 OP OTHER NONCURR LIAB VA Total DSIT 283 OP OTHER NONCURR LIAB VA MIN Total DSIT 283 OP OTHER NONCURR LIAB W.V. Total	(10)	(10)				Not applicable to Transmission Cost of Service calculation.
DSIT 283 OPERATING CURRENT LIABILITY D.C. Total DSIT 283 OPERATING CURRENT LIABILITY N.C. Total	-					Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.
DSIT 283 OPERATING CURRENT LIABILITY N.C. Total DSIT 283 OPERATING CURRENT LIABILITY V.A Total DSIT 283 OPERATING CURRENT LIABILITY W.V. Total	-					Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.
DSIT 283 OPERATING CURRENT LIABILITY W.V. Total DSIT NONOPERATING DC	(10)	(10)				Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.
DSIT NONOPERATING NC DSIT NONOPERATING VA	(1,719) (25,396)	(1,719) (25,396)				Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.
DSIT NONOPERATING WV DSIT OPERATING DC	(779) (47)	(779)				Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.
DSIT OPERATING NC	(7,778)	(7,778)				Not applicable to Transmission Cost of Service calculation.
DSIT OPERATING VA DSIT OPERATING WV	(114,895) (3,782)	(114,895) (3,782)				Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.
EMISSIONS ALLOWANCES Total FAS 109 OTHER DFIT GROSSUP (283) Total	(28,603)	(28,603)				Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DFIT GROSSUP (283) - ALTAVISTA RIDER	(73)	(73)				Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DFIT GROSSUP (283) - BEAR GARDEN RID Total	(519)	(519)				Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DFIT GROSSUP (283) - BREMO RIDER Total FAS 109 OTHER DFIT GROSSUP (283) - HALIFAX RIDER Total	(0)	(6) 11				Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DFIT GROSSUP (283) - HOPEWELL RIDER	(34)	(34)				Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DFIT GROSSUP (283) - NAIII RIDER Total FAS 109 OTHER DFIT GROSSUP (283) - PP7 RIDER Total	(7,097) (17)	(7,097)				Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DFIT GROSSUP (283) - SOUTHAMPTON RID	(23)	(23)				Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DFIT GROSSUP (283) - VCHEC RIDER Total FAS 109 OTHER DFIT GROSSUP (283) - VCHEC RIDER CUR Total	(2,361)	(2,361)				Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DFIT GROSSUP (283) - VCHEC RIDER NON Total	-					Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DEIT GROSSUP (283) - WARREN RIDER Total	(332)	(332)				Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP DC Total FAS 109 OTHER DSIT GROSSUP DC - ALTAVISTA RIDER	(2)	(2)				Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP DC - BEAR GARDEN RIDER Total	0	0				Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP DC - BREMO RIDER Total FAS 109 OTHER DSIT GROSSUP DC - HALIFAX RIDER	0	0				Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP DC - HOPEWELL RIDER	(0)	(0)				Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP DC - NAIII RIDER Total FAS 109 OTHER DSIT GROSSUP DC - PP7 RIDER	(1) (0)	(1)				Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP DC - SOUTHAMPTON RIDER	(0)	(0)				Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP DC - VCHEC RIDER Total FAS 109 OTHER DSIT GROSSUP DC - VCHEC RIDER CURR Total	0	0				Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DST GROSSUP DC - VCHEC RIDER CURR Total FAS 109 OTHER DST GROSSUP DC - WARREN RIDER Total	(0)	(0)				Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP NC Total	(330)	(330)				Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP NC - ALTAVISTA RIDER FAS 109 OTHER DSIT GROSSUP NC - BEAR GARDEN RIDER Total	(0) (6)	(0)				Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP NC - BREMO RIDER Total	(0)	(0)				Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP NC - BRUNSWICK RIDER Total FAS 109 OTHER DSIT GROSSUP NC - HALIFAX RIDER Total	(0)	(0)				Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP NC - HOPEWELL RIDER	(0)	(0)				Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP NC - NAIII RIDER Total FAS 109 OTHER DSIT GROSSUP NC - PP7 RIDER Total	(80)	(80)				Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP NC - PP/ RIDER Total FAS 109 OTHER DSIT GROSSUP NC - SOUTHAMPTON RIDER	(0)	(0)				Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP NC - VCHEC RIDER Total	(29)	(29)				Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP NC - VCHEC RIDER CURR Total FAS 109 OTHER DSIT GROSSUP NC - VCHEC RIDER NONCUR Total	-	-				Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP NC - WARREN RIDER Total	(4)	(4)				Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP VA Total FAS 109 OTHER DSIT GROSSUP VA - ALTAVISTA RIDER	(4,903) (5)	(4,903)				Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP VA - BEAR GARDEN RIDER Total	(89)	(89)				Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP VA - BREMO RIDER Total	(1)	(1)				Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP VA - GENERATION RIDER Total FAS 109 OTHER DSIT GROSSUP VA - HALIFAX RIDER Total	0	0				Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP VA - HOPEWELL RIDER	(4)	(4)				Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP VA - NAIII RIDER Total FAS 109 OTHER DSIT GROSSUP VA - PP7 RIDER Total	(1,214)	(1,214)				Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP VA - SOUTHAMPTON RIDER	(4)	(4)				Not applicable to Transmission Cost of Service calculation.

FAS 109 OTHER DSIT GROSSUP VA - VCHEC RIDER Total	(406)	(406)			Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP VA - VCHEC RIDER CURR Total	(100)	, , , ,			Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP VA - VCHEC RIDER NONCUR Total					Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP VA - WARREN RIDER Total	(57)	(57)			Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP WV Total	(151)	(151)			Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP WV - ALTAVISTA RIDER	(0)	(0)			Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP WV - BEAR GARDEN RIDER Total	(3)	(3)			Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP WV - BREMO RIDER Total	0	0			Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP WV - BRUNSWICK RIDER Total	(0)	(0)			Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP WV - HALIFAX RIDER Total	(0)	(0)			Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP WV - HOPEWELL RIDER	(0)	(0)			Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP WV - NAIII RIDER Total	(38)	(38)			Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP WV - PP7 RIDER Total	(0)	(0)			Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP WV - SOUTHAMPTON RIDER	(0)	(0)			Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP WV - VCHEC RIDER Total	(12)	(12)			Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP WV - VCHEC RIDER CURR Total					Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP WV - VCHEC RIDER NONCUR Total					Not applicable to Transmission Cost of Service calculation.
	(2)	(2)			
FAS 109 OTHER DSIT GROSSUP WV - WARREN RIDER Total					Not applicable to Transmission Cost of Service calculation.
FAS 133 Total	(41,138)	(41,138)			Not applicable to Transmission Cost of Service calculation.
FAS 133 - FTR HEDGE CURRENT ASSET Total		-			Not applicable to Transmission Cost of Service calculation.
FAS 133 REG FUEL HEDGE NONCURRENT Total		-			Not applicable to Transmission Cost of Service calculation.
FAS 133-DEBT VALUATION - MTM - CURRENT LIAB Total	0	0			Not applicable to Transmission Cost of Service calculation.
FAS 133-DEFERRED G/L CAPACITY HEDGE - NON CURRENT Total					Not applicable to Transmission Cost of Service calculation.
FAS 133-DEFERRED G/L CAPACITY HEDGE CURRENT LIAB Total	-	-			Not applicable to Transmission Cost of Service calculation.
FAS 133-DEFERRED G/L POWER HEDGE - CURRENT LIAB Total					Not applicable to Transmission Cost of Service calculation.
FAS 133-DEFERRED VALUATION- MTM NON CURRENT LIAB Total	(0)	(0)			Not applicable to Transmission Cost of Service calculation.
FAS 133-FTR CURRENT LIAB Total	-	(0)			Not applicable to Transmission Cost of Service calculation.
FEDERAL EFFECT OF STATE NONOPERATING	(27,284)	(27,284)			Not applicable to Transmission Cost of Service calculation.
FEDERAL EFFECT OF STATE OPERATING	(2,585)	(2,585)			
					Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.
FEDERAL TAX INTEREST EXPENSE TOtal	(34)	(34)			Not applicable to Transmission Cost of Service calculation.
FEDERAL TAX INTEREST EXPENSE NON CURRENT Total	-	-			Not applicable to Transmission Cost of Service calculation.
FIXED ASSETS FED EFFECT OF STATE	547	547			Not applicable to Transmission Cost of Service calculation.
FUEL HANDLING COSTS Total	(157)	(157)			Not applicable to Transmission Cost of Service calculation.
GOODWILL AMORTIZATION Total		-			Not applicable to Transmission Cost of Service calculation.
NON CURRENT REC A4 ELEC TRAN Total	(1,610)	(1,610)			Not applicable to Transmission Cost of Service calculation.
POWERTREE CARBON CO, LLC. Total	(34)	(34)			Not applicable to Transmission Cost of Service calculation.
REACQUIRED DEBT GAIN(LOSS) Total	(1,598)	(1,598)			Not applicable to Transmission Cost of Service calculation.
REG ASSET - A4 RAC COSTS CURRENT Total	(15,246)	(15,246)			Not applicable to Transmission Cost of Service calculation.
REG ASSET - A4 RAC COSTS NONCURRENT Total	(5,725)	(5,725)			Not applicable to Transmission Cost of Service calculation.
REG ASSET - A5 REC COST VA Total					Not applicable to Transmission Cost of Service calculation.
REG ASSET - ATRR - CURRENT Total	(4,235)	(4,235)			Not applicable to Transmission Cost of Service calculation.
REG ASSET - DEBT VALUATION - MTM - CURRENT	(1,760)	(1,760)			Not applicable to Transmission Cost of Service calculation.
REG ASSET - DEFERRED G/L CAPACITY HEDGE CURRENT Total					
	(54)	(54)			Not applicable to Transmission Cost of Service calculation.
REG ASSET - DEFERRED G/L POWER HEDGE CURRENT Total		-			Not applicable to Transmission Cost of Service calculation.
REG ASSET - FTR - CURRENT Total	(441)	(441)			Not applicable to Transmission Cost of Service calculation.
REG ASSET - PLANT CURRENT	(9,504)	(9,504)			Not applicable to Transmission Cost of Service calculation.
REG ASSET CURRENT RIDER A4 NON VA OTHER Total	(2,267)	(2,267)			Not applicable to Transmission Cost of Service calculation.
REG ASSET CURRENT RIDER A5 DSM Total	(175)	(175)			Not applicable to Transmission Cost of Service calculation.
REG ASSET CURRENT RIDER A6 ALTAVISTA AFUDC DEBT Total	(11)	(11)			Not applicable to Transmission Cost of Service calculation.
REG ASSET CURRENT RIDER A6 BEAR GARDEN AFUDC DEBT Total	29	29			Not applicable to Transmission Cost of Service calculation.
REG ASSET CURRENT RIDER A6 BEAR GARDEN COST RESERV Total	(172)	(172)			Not applicable to Transmission Cost of Service calculation.
REG ASSET CURRENT RIDER A6 HOPEWELL AFUDC DEBT Total	(10)	(10)			Not applicable to Transmission Cost of Service calculation.
REG ASSET CURRENT RIDER A6 SOUTHAMPTON AFUDC DEBT Total	(8)	(8)			Not applicable to Transmission Cost of Service calculation.
REG ASSET CURRENT RIDER A6 HALIFAX AFUDC DEBT Total	(0)	(0)			
	(074)	(074)			Not applicable to Transmission Cost of Service calculation.
REG ASSET CURRENT RIDER A6 VCHEC AFUDC DEBT Total	(674)	(674)			Not applicable to Transmission Cost of Service calculation.
REG ASSET CURRENT RIDER A6 VCHEC COST RESERVE Total	(1,304)	(1,304)			Not applicable to Transmission Cost of Service calculation.
REG ASSET CURRENT RIDER A6 WARREN AFUDC DEBT Total	(86)	(86)			Not applicable to Transmission Cost of Service calculation.
REG ASSET- DEBT VALUATION - MTM - NON CURRENT Total	(36,075)	(36,075)			Not applicable to Transmission Cost of Service calculation.
REG ASSET- DEFERRED GAIN/LOSS CAPAC HEDGE NONCUR Total	(546)	(546)			Not applicable to Transmission Cost of Service calculation.
REG ASSET NONCUR RIDER A6 ALTAVISTA AFUDC DEBT Total	(8)	(8)			Not applicable to Transmission Cost of Service calculation.
REG ASSET NONCUR RIDER A6 BEAR GARDEN AFUDC DEBT Total	(641)	(641)			Not applicable to Transmission Cost of Service calculation.
REG ASSET NONCUR RIDER A6 BEAR GARDEN COST RESERVE Total	(2,458)	(2,458)			Not applicable to Transmission Cost of Service calculation.
REG ASSET NONCUR RIDER A6 BRUNSWICK AFUDC DEBT Total	(4)	(4)			Not applicable to Transmission Cost of Service calculation.
REG ASSET NONCUR RIDER A6 HALIFAX AFUDC DEBT Total	(0)	(0)			Not applicable to Transmission Cost of Service calculation.
REG ASSET NONCUR RIDER A6 HOPEWELL AFUDC DEBT Total	(4)	(4)			Not applicable to Transmission Cost of Service calculation.
REG ASSET NONCUR RIDER A6 NAIII AFUDC DEBT Total	(4,024)	(4,024)			Not applicable to Transmission Cost of Service calculation.
REG ASSET NONCOR RIDER AS INVALIDATE AS INVALIDATE AS INVALIDADE DE BET TOTAL	(283)	(283)			Not applicable to Transmission Cost of Service calculation.
REG ASSET NONCUR RIDER AS SOUTHAMPTON AS UPC DEBT Total	(11)	(11)			Not applicable to Transmission Cost of Service calculation.
REG ASSET NONCUR RIDER A6 SOUTHAMPTON AFUDC DEBT Total	(6)	(6)			Not applicable to Transmission Cost of Service calculation.
REG ASSET NONCUR RIDER A6 VCHEC AFUDC DEBT Total	(588)	(588)			Not applicable to Transmission Cost of Service calculation.
REG ASSET NONCUR RIDER A6 VCHEC COST RESERVE Total	(5,274)	(5,274)			Not applicable to Transmission Cost of Service calculation.
REG ASSET NONCUR RIDER A6 WARREN AFUDC DEBT Total	(135)	(135)			Not applicable to Transmission Cost of Service calculation.
REG ASSET NONCUR RIDER A6 WARREN COST RESERVE Total	(7)	(7)			Not applicable to Transmission Cost of Service calculation.
REG ATRR NON CURRENT Total					Not applicable to Transmission Cost of Service calculation.
REG NON CURRENT DSM A5 RIDER Total	(1,686)	(1,686)			Not applicable to Transmission Cost of Service calculation.
					Represents cost that for regulatory purposes needs to be amortized over a prescribed life. However,
REGULATORY ASSET - D & D Total	-				allowable for tax when incurred.
REGULATORY ASSET - FAS 112 Total	(1,720)			(1.720)	Represents cost that for regulatory purposes needs to be amortized over a prescribed life. However, allowable for tax when incurred.
NEGOENTON I AGGET * PAG 112 TORM	(1,720)			(1,720)	Represents cost that for regulatory purposes needs to be amortized over a prescribed life. However,
REGULATORY ASSET - NUG Total	(3,583)	(3,583)			allowable for tax when incurred.
					Represents cost that for regulatory purposes needs to be amortized over a prescribed life. However,
REGULATORY ASSET - VA SLS TAX Total	(1,995)	(1,995)			allowable for tax when incurred.
	(11,395)	(11,395)			Represents cost that for regulatory purposes needs to be amortized over a prescribed life. However,
DECLIFATORY ASSET, MAIST TAY CURRENT Total		(11,395)			allowable for tax when incurred. Represents cost that for regulatory purposes needs to be amortized over a prescribed life. However,
REGULATORY ASSET - VA SLS TAX CURRENT Total	(11,393)				
REGULATORY ASSET PJM - CURRENT Total	(11,395)				allowable for tax when incurred.
REGULATORY ASSET - VA SLS TAX CURRENT Total REGULATORY ASSET PJM - CURRENT Total RETIREMENT - EXEC SUPP RET (ESRP) - NONOP Total	(260)	(260)			allowable for tax when incurred. Not applicable to Transmission Cost of Service calculation.
REGULATORY ASSET PJM - CURRENT Total			(5,782		allowable for tax when incurred.

ADFIT - OTHER COMPREHENSIVE INCOME Total	(13,536)	(13,536)				Not applicable to Transmission Cost of Service calculation.
DEFERRED SIT NONOP - OCI Total	(2,998)	(2,998)				Not applicable to Transmission Cost of Service calculation.
DFIT EFFECT ON SIT NONOP - OCI Total	(5)	(5)				Not applicable to Transmission Cost of Service calculation.
DEDESIGNATED DEBT NOT ISSUED	(621)	(621)				Not applicable to Transmission Cost of Service calculation.
REG LIAB - DEBT VALUATION - MTM - CURRENT	(0)	(0)				Not applicable to Transmission Cost of Service calculation.
REG LIAB CURRENT RIDER A6 BEAR GARDEN COST RESERVE	(173)	(173)				Not applicable to Transmission Cost of Service calculation.
VA PROPERTY TAX	(23)	(23)				Not applicable to Transmission Cost of Service calculation.
FIXED ASSETS NONCURRENT CURRENT	(468)	(468)				Not applicable to Transmission Cost of Service calculation.
RESTRICTED STOCK AWARDS	(516)	(516)				Not applicable to Transmission Cost of Service calculation.
ROUND	(0)	(0)				Not applicable to Transmission Cost of Service calculation.
Subtotal - p277 (Form 1-F filer: see note 6, below)	(910,662)	(903,159)	0	(5,782)	(1,720)	
Less FASB 109 Above if not separately removed	(46,400)	(46,400)	-	-	-	
Less FASB 106 Above if not separately removed						
Total	(864,262)	(856,760)	-	(5,782)	(1,720)	

- Instructions for Account 283:

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

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

 3. ADIT items related to Plant and not in Columns C & Dar included in Column E

 4. ADIT items related to labor and not in Columns C & Dare included in Column F

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. Re: Form 1-F filer: Sum of subtotals for Accounts 282 and 283 should tie to Form No. 1-F, p.113.57.c

Attachment 1- Accumulated Deferred Income Taxes (ADIT) Worksheet

Allocatod

Virginia Electric and Power Company ATTACHMENT H-16A

Attachment 2 - Taxes Other Than Income Worksheet 2013 (000's)

Page 262

her Taxe	es	age 263 Col (i)	Allocator		located mount
Plant	Related	Gro	oss Plant Alloca	ator	
	Transmission Personal Property Tax (directly assigned to Transmission) Other Plant Related Taxes	\$ 26,838 0	100.0000% 14.7283%	\$	26,838 - - - - - -
Total	Plant Related	\$ 26,838		\$	26,838
Labo	r Related	Wage	es & Salary Allo	cator	
6	Federal FICA & Unemployment & State Unemployment	\$ 41,149			
Total	Labor Related	\$ 41,149	5.3412%	\$	2,198
Othe	r Included	Gre	oss Plant Alloca	ator	
7	Sales and Use Tax				
Total	Other Included	\$ -	14.7283%	\$	-
Total	Included	\$ 67,987		\$	29,036
	Currently Excluded				
10 11 12 13 14 15 16 17 18 19 20	Total "Other" Taxes (included on p. 263)	\$ 11,300 0 145,635 1,316 7,043 0 1,685 0 0 0 0 186,942			
	Total "Taxes Other Than Income Taxes" - acct 408.10 (p. 114.14)	\$ 254,929			
23	Difference	\$ (67,987)			

Criteria for Allocation:

- A Other taxes that are incurred through ownership of plant including transmission plant will be either directly assigned or allocated based on the Gross Plant Allocator. If the taxes are 100% recovered at retail they will not be included.
- B 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 will not be included.
- C Other taxes that are assessed based on labor will be allocated based on the Wages and Salary Allocator.
- D Other taxes except as provided for in A, B and C above, that are incurred and (1) are not fully recovered at retail or (2) are directly or indirectly related to transmission service will be allocated based on the Gross Plant Allocator; provided, however, that overheads shall be treated as in footnote B above.

VEPCO ATTACHMENT H-16A Attachment 2A - Direct Assignment of Property Taxes Per Function 2013

Directly Assigned Property Taxes	\$ 173,789
Production Property Tax	75,727
Transmission Property Tax	26,747
GSU/Interconnect Facilities	1,316
Distribution Property tax	68,294
General Property Tax	1,705
Total check	173,789

Allocation of General Property Tax to Transmission

General Property Tax	\$ 1,705
Wages & Salary Allocator	5.3412%
Trans General	91

Total Transmission Property Taxes	
Transmission	\$ 26,747
General	91
Total Transmission Property Taxes	\$ 26,838

Virginia Electric and Power Company ATTACHMENT H-16A Attachment 3 - Revenue Credit Workpaper

Attachment 3 - Revenue Credit Workpa 2013 (000's)

	<u>2013</u> (000's)				
	Account 454 - Rent from Electric Property		Transmission Related	Production/Other Related	Total
	1 Rent from Electric Property - Transmission Related (Note 3)		8,524	Relateu	8,524
	2 Total Rent Revenues	(Sum Lines 1)	8,524		8,524
4	2 Total Neril Nevertues	(Sulli Lilles 1)	0,524	-	6,324
	Account 456 - Other Electric Revenues (Note 1)				
;	3 Schedule 1A				
2	4 Net revenues associated with Network Integration Transmission Service (NITS) and for the				
	transmission component of the NCEMPA contract rate for which the load is not included in the				
	divisor. (Note 4)		1,902		1,902
	5 Point to Point Service revenues received by Transmission Owner for which the load is not include	led in the divisor (Note 4)	-		-
	6 PJM Transitional Revenue Neutrality (Note 1)		-		-
	7 PJM Transitional Market Expansion (Note 1) 3 Professional Services (Note 3)		5,821		- 5,821
	Professional Services (Note 3) Revenues from Directly Assigned Transmission Facility Charges (Note 2)		2,681		2,681
	O Rent or Attachment Fees associated with Transmission Facilities (Note 3)		2,001		2,001
	(
1.	1 Gross Revenue Credits (Accounts 454 and 456)	(Sum Lines 2-10)	18,928	-	18,928
	2 Less line 14g	(55 5	(9,180)	_	(9,180)
13	3 Total Revenue Credits		9,748	_	9,748
			,		,
	Revenue Adjustment to Determine Revenue Credit				
14a	Revenues included in lines 1-11 which are subject to 50/50 sharing. (Lines 1 + 8 + 10)		14,344	-	14,344
14b	Costs associated with revenues in line 14a		4,015	-	4,015
14c	Net Revenues (14a - 14b)		10,329	-	10,329
14d	50% Share of Net Revenues (14c / 2)		5,165	_	5,165
14e	Cost associated with revenues in line 14b that are included in FERC accounts recovered		-,		-,
	through the formula times the allocator used to functionalize the amounts in the FERC account		-	-	-
	to the transmission service at issue				
14f	Net Revenue Credit (14d + 14e)		5,165	-	5,165
14g	Line 14f less line 14a		(9,180)	-	(9,180)

Revenue Adjustment to Determine Revenue Credit

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 169 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). VEPCO will retain 50% of net revenues consistent with *Pacific Gas and Electric Company*, 90 FERC ¶ 61,314. In order to use lines 14a - 14g, 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: Revenues from Schedule 12 are not included in the total above to the extent they are credited under Schedule 12. In addition, revenues from Schedule 7, Schedule 8 and H-A are not included in the total above to the extent PJM credits VEPCO's share of these revenues monthly to network customers under Attachment H-16.

Virginia Electric and Power Company ATTACHMENT H-16A Attachment 4 - Calculation of 100 Basis Point Increase in ROE 2013 (000's)

	Return and Taxes with Basis Point increase in ROE			·	
Α	Basis Point increase in ROE and Income Taxes			(Line 130 + 140)	371,166
В	100 Basis Point increase in ROE	(Note J from Append	dix A)	Fixed	1.00%
Return Calo	culation				
Line Ref. 62	Rate Base			(Line 44 + 61)	2,754,969
02	Nate Base			(Line 44 1 01)	2,704,000
404	Long Term Interest			447.00 dhaarah 07-	000.044
104 105	Long Term Interest Less LTD Interest on Securitization Bonds	(Note P)		p117.62c through 67c Attachment 8	332,041 0
106	Long Term Interest	(Note F)		(Line 104 - 105)	332,041
107	Preferred Dividends		enter positive	p118.29c	16,427
	Common Stock				
108	Proprietary Capital			p112.16c,d/2	8,886,959
109	Less Preferred Stock		enter negative	(Line 117)	-259,014
110 111	Less Account 219 - Accumulated Other Compre Common Stock	hensive Income	enter negative	p112.15c,d/2 (Sum Lines 108 to 110)	-21,500 8,606,445
***				(Sum Lines 100 to 110)	0,000,443
112	Capitalization Long Term Debt			p112.24c,d/2	6,789,480
113	Less Loss on Reacquired Debt		enter negative	p111.81c,d/2	-9,756
114	Plus Gain on Reacquired Debt		enter positive	p113.61c,d/2	3,671
115	Less LTD on Securitization Bonds		enter negative	Attachment 8	0
116	Total Long Term Debt	-	enter negative	(Sum Lines 112 to 115)	6,783,395
117	Preferred Stock			p112.3c,d/2	259,014
118	Common Stock			(Line 111)	8,606,445
119	Total Capitalization			(Sum Lines 116 to 118)	15,648,854
120	Debt %		Total Long Term Debt	(Line 116 / 119)	43.3%
121	Preferred %		Preferred Stock	(Line 117 / 119)	1.7%
122	Common %		Common Stock	(Line 118 / 119)	55.0%
123	Debt Cost		Total Long Term Debt	(Line 106 / 116)	0.0489
124	Preferred Cost		Preferred Stock	(Line 107 / 117)	0.0634
125	Common Cost		Common Stock	Appendix A Line 125 + 100 Basis Points	0.1240
126	Weighted Cost of Debt		Total Long Term Debt (WCLTD)	(Line 120 * 123)	0.0212
127	Weighted Cost of Preferred		Preferred Stock	(Line 121 * 124)	0.0010
128	Weighted Cost of Common		Common Stock	(Line 122 * 125)	0.0682
129	Total Return (R)			(Sum Lines 126 to 128)	0.0905
130	Investment Return = Rate Base * Rate of Return			(Line 62 * 129)	249,227
Return Calc	culation				
	Income Tou Boton				
131	Income Tax Rates FIT=Federal Income Tax Rate				0.3500
132	SIT=State Income Tax Rate or Composite				0.0623
133	p = percent of federal income tax deductible for sta	ate purposes		Per State Tax Code	0.0000
134	T	T=1 - {[(1 - SIT) *	(1 - FIT)] / (1 - SIT * FIT * p)} =		0.3905
135	T/ (1-T)				0.6407
	ITC Adjustment				
136	Amortized Investment Tax Credit		enter negative	Attachment 1	-170
137	T/(1-T) ITC Adjustment Allocated to Transmission		(Note I from Appendix A)	(Line 135) (Line 136 * (1 + 137))	0.6407 -279
138	TO Adjustment Allocated to Transmission		(моте і поті Аррепаіх А)	(LING 130 (1 + 131))	-219
139	Income Tax Component =	CIT=(T/1-T) * Inve	estment Return * (1-(WCLTD/R)) =		122,218
140				(Line 138 + 139)	121,939
140	Total Income Taxes			(Line 136 + 139)	121,939

Virginia Electric and Power Company ATTACHMENT H-16A Attachment 5 - Cost Support 2013 - Projection

								2013 - Proje	ection										
Electric / N	Ion-electric Cost Support			Previous Year						Current Y	'ear								Page 22 of 49
Line #s	Descriptions	Notes	Page #'s & Instructions	Form 1Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Form 1 Dec	Average	Non-electric Portion	Details
	Plant Allocation Factors																		
8	Electric Plant in Service	(Notes A 8 O)	p207.104g/Plant-Acc. Deprc Wkst	28,267,290	28,579,828	28.670.915	28,765,377	28.886.844	28.977.951	29,232,552	29.375.914	29,540,659	29.604.502	29.739.548	29.883.817	30,210,811	29,210,462	0	
15	Accumulated Depreciation (Total Electric Plant)	(Notes A & Q)		11.096.384	11.163.082		11,295,523	11.359.371	11.426.804	11.494.114	11.570.772	11.647.798	11.722.421	11.799.413	11.876.576	11.955.878	11.510.515	0	
12	Accumulated Intangible Amortization	(Notes A & Q)		128,048	129,866	131,684	133,502	135,320	137,138	138,956	140,774	142,592	144,410	146,228	148,046	149,864	138,956	0	Respondent is Electric Utility only.
13	Accumulated Common Amortization - Electric	(Notes A & Q)		120,040	127,000	151,054	100,002	155,525		150,750	140,774	142,572	-	140,220	-	147,004	-	Ö	respondent is Erective during only.
14	Accumulated Common Plant Depreciation - Electric	(Notes A & Q)		. /				/								2		0	
	Plant In Service	,		1															
21	Transmission Plant in Service	(Notes A & Q)	p207.58.g/Trans.Input Sht	4,227,511	4,248,836	4,296,776	4,309,091	4,322,007	4,368,137	4,528,456	4,599,247	4,669,828	4,692,508	4,702,348	4,738,912	4,740,774	4,495,726	0	
15	Generator Step-Ups		Trans. Input Sht	201,396	201,396	201,396	201,396	201,396	201,396	201,396	201,396	201,396	201,396	201,396	201,396	201,396	201,396	0	
23	Generator Interconnect Facilities		Input Sht	39,454	39,454	39,454	39,454	39,454	39,454	39,454	39,454	39,454	39,454	39,454	39,454	39,454	39,454		
25	General & Intangible		p205.5.g & p207.99.g/G&I Wksht	865,154	868,669	872,183	875,698	879,213	882,727	886,242	889,757	893,271	896,786	900,301	903,815	907,330	886,242	0	
26	Common Plant (Electric Only)	(Notes A & Q)) p356				-	/		-	-	-	-		-	-		0	
	Accumulated Depreciation			1															
32	Transmission Accumulated Depreciation	(Notes A & Q)	p219.25.c/Trans.Input Sht	920,493	925,050	929,616	934,258	938,916	943,593	948,308	953,279	958,363	963,562	968,796	974,043	979,327	949,046	0	
33	Transmission Accumulated Depreciation - Generator Step-Ups		GSU Input Sht	47,492	47,868	48,246	48,627	49,011	49,398	49,789	50,182	50,578	50,978	51,381	51,787	52,196	49,810	0	
	Transmission Accumulated Depreciation - Interconnection Facilities	(1)-1 1 0 0	Input Sht	5,895	5,945	5,995	6,045	6,096	6,147	6,199	6,251	6,304	6,357	6,410	6,464	6,518	6,202		
36	Accumulated General Depreciation	(Notes A & Q)	, p219.28.b	338,138	340,723	343,309	345,894	348,480	351,065	353,651	356,236	358,822	361,407	363,992	366,578	369,163	353,651	0	
				1															
	Materials and Supplies			1															
50	Undistributed Stores Exp	(Notes A & D)	f) p227.6c & 16.c	1														n	Respondent is Electric Utility only.
30	Allocated General & Common Expenses	(NUIES H & R)) p227.00 & 10.0	1 /	1 1	1 1			1 1							-		U	Respondent is Electric dutity drily.
	Allocated deficial a Collillion Expenses																		
68	Common Plant O&M	(Note A)	p356	_	-		_				_	_	_			_		0	
	Depreciation Expense	(redic rty	p330														Electric	•	
86	Depreciation-Transmission	(Note A)	p336.7.b&c														88.566	0	
91	Depreciation-General	(Note A)															31,025	0	
92	Depreciation-Intangible	(Note A)	p336.1d&e/Attachment 5														21,816	0	Respondent is Electric Utility only.
87	Depreciation - Generator Step-Ups																4,077	0	
88	Depreciation - Interconnection Facilities																799	0	
96	Common Depreciation - Electric Only	(Note A)	p336.11.b														0	ō	
97	Common Amortization - Electric Only	(Note A)	p356 or p336.11d														0	0	
O&M Exper				Previous Year						Current \									
	Descriptions	Notes	Page #'s & Instructions	Form 1Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Form 1 Dec	Totals	Non-electric Portion	Details
63	Transmission O&M	(Note A)	p321.112.b/Trans. Input Sht		1,398	2,013	1,874	2,223	2,732	2,919	3,833	3,852	3,042	3,698	4,488	4,295	36,366	29,130	
64	Generator Step-Ups		Input Sheet	1	(2.580)	(2.580)	(2.580)			(2.580)	(2.580)		(2.580)		(2.580)	(0.000)	15	0	
65	Transmission by Others		p321.96.b		(2,580)	(2,580)	(2,580)	(2,580)	(2,580)	(2,580)	(2,580)	(2,580)	(2,580)	(2,580)	(2,580)	(2,580)	(30,956)	0	
Wages & S	Coloni																		
				Draulaus Vaar						Current	loor								
Line #S		Notes	Daniel Ha & Instructions	Previous Year	-	F-1				Current Y		A	6	0-1	New	Form 1 Dog	Totale	Non electric Dortion	Date lle
	Descriptions Total Wago Europea	Notes (Note A)	Page #'s & Instructions	Previous Year Form 1Dec	Jan	Feb	Mar	Apr	May	Current \	ear Jul	Aug	Sep	Oct	Nov	Form 1 Dec	Totals	Non-electric Portion	Details
4	Total Wage Expense	(Note A)	p354.28b/Trans. Wksht		Jan	Feb	Mar	Apr	May			Aug	Sep	Oct	Nov	Form 1 Dec	585,154	Non-electric Portion	Details
4 5 1	Total Wage Expense Total A&G Wages Expense	(Note A) (Note A)	p354.28b/Trans. Wksht p354.27b/Trans. Wksht		Jan	Feb	Mar	Apr	May			Aug	Sep	Oct	Nov	Form 1 Dec	585,154 90,535	Non-electric Portion	Details
4 5 1 2	Total Wage Expense Total A&G Wages Expense Transmission Wages	(Note A) (Note A)	p354.28b/Trans. Wksht p354.27b/Trans. Wksht p354.21b/Trans. Wksht		Jan	Feb	Mar	Apr	May			Aug	Sep	Oct	Nov	Form 1 Dec	585,154	Non-electric Portion 0 0 0	Details
4 5 1 2	Total Wage Expense Total A&G Wages Expense	(Note A) (Note A)	p354.28b/Trans. Wksht p354.27b/Trans. Wksht		Jan	Feb	Mar	Apr	May			Aug	Sep	Oct	Nov	Form 1 Dec	585,154 90,535 26,428	Non-electric Portion 0 0 0 0	Details
5 1 2	Total Wage Expense Total A&G Wages Expense Transmission Wages	(Note A) (Note A)	p354.28b/Trans. Wksht p354.27b/Trans. Wksht p354.21b/Trans. Wksht		Jan	Feb	Mar	Apr	May			Aug	Sep	Oct	Nov	Form 1 Dec	585,154 90,535 26,428	Non-electric Portion 0 0 0 0	Details Specific identification
4 5 1 2	Total Wage Expense Total A&G Wages Expense Transmission Wages	(Note A) (Note A)	p354.28b/Trans. Wksht p354.27b/Trans. Wksht p354.21b/Trans. Wksht		Jan	Feb	Mar	Apr	May		Jul	Aug	Sep	Oct	Nov	Form 1 Dec	585,154 90,535 26,428 9	0 0 0 0	
	Total Wage Expense Total A&C Wages Expense Transmission Wages Generator Step-Ups	(Note A) (Note A)	p354.28b/Trans. Wksht p354.27b/Trans. Wksht p354.21b/Trans. Wksht	Form 1Dec	Jan Jan Jan	Feb Feb	Mar Mar Mar	Apr Apr	May May	Jun	Jul	Aug Aug	Sep Sep	Oct Oct	Nov Nov	Form 1 Dec	585,154 90,535 26,428 9	Non-electric Portion 0 0 0 0 0 0 Non-transmission Related	
	Total Wage Expense Total AG Wases Expense Transmission Wages Generator Slep-Ups ion / Non-transmission Cost Support	(Note A) (Note A) (Note A)	p354.28b/Trans. Wksht p354.27b/Trans. Wksht p354.21b/Trans. Wksht Trans. Wksht	Form 1Dec				·		Jun Current Y	Jul 'ear						585,154 90,535 26,428 9	0 0 0 0	Specific identification Details
	Total Wage Expense Total AG Wases Expense Transmission Wages Generator Slep-Ups ion / Non-transmission Cost Support	(Note A) (Note A) (Note A)	p354.28b/Trans. Wksht p354.27b/Trans. Wksht p354.21b/Trans. Wksht Trans. Wksht	Form 1Dec				·		Jun Current Y	Jul 'ear						585,154 90,535 26,428 9	0 0 0 0	Specific identification Details Specific identification to the control of the c
Line #s	Total Wage Expense Total AG Wages Expense Transmission Wages Generator Step-Ups ion / Non-transmission Cost Support Descriptions	(Note A) (Note A) (Note A) (Note A)	p354 28D/Trans. Wisht p354 27D/Trans. Wisht p354 27D/Trans. Wisht Trans. Wisht Trans. Wisht Trans. Wisht	Form 1Dec Previous Year Form 1Dec	Jan	Feb	Mar	Apr	May	Jun Current 1 Jun	Jul 'ear Jul	Auq	Sep	Oct	Nov	Form 1 Dec	585,154 90,535 26,428 9 Average	0 0 0 0 Non-transmission Related	Specific identification Details
	Total Wage Expense Total AG Wases Expense Transmission Wages Generator Slep-Ups ion / Non-transmission Cost Support	(Note A) (Note A) (Note A)	p354 28D/Trans. Wisht p354 27D/Trans. Wisht p354 27D/Trans. Wisht Trans. Wisht Trans. Wisht Trans. Wisht	Form 1Dec				·		Jun Current Y	Jul 'ear						585,154 90,535 26,428 9	0 0 0 0	Specific identification Details Specific identification to seed on plant records. The following pil
Line #s	Total Wage Expense Total AG Wages Expense Transmission Wages Generator Step-Ups ion / Non-transmission Cost Support Descriptions	(Note A) (Note A) (Note A) (Note A)	p354 28D/Trans. Wisht p354 27D/Trans. Wisht p354 27D/Trans. Wisht Trans. Wisht Trans. Wisht Trans. Wisht	Form 1Dec Previous Year Form 1Dec	Jan	Feb	Mar	Apr	May	Jun Current 1 Jun	Jul 'ear Jul	Auq	Sep	Oct	Nov	Form 1 Dec	585,154 90,535 26,428 9 Average	0 0 0 0 Non-transmission Related	Specific identification Details Specific identification to Seed on plant records. The following pi
Line #s	Total Wage Expense Total AG Wages Expense Transmission Wages Generator Step-Ups ion / Non-transmission Cost Support Descriptions	(Note A) (Note A) (Note A) (Note A)	p354 28D/Trans. Wisht p354 27D/Trans. Wisht p354 27D/Trans. Wisht Trans. Wisht Trans. Wisht Trans. Wisht	Form 1Dec Previous Year Form 1Dec	Jan	Feb	Mar	Apr	May	Jun Current 1 Jun	Jul 'ear Jul	Auq	Sep	Oct	Nov 12,581	Form 1 Dec	585,154 90,535 26,428 9 Average	0 0 0 0 Non-transmission Related	Specific identification Details Specific identification to seed on plant records. The following plant
Line #s	Total Wage Expense Total AG Wages Expense Transmission Wages Generator Step-Ups ion / Non-transmission Cost Support Descriptions	(Note A) (Note A) (Note A) (Note A)	p354 28D/Trans. Wisht p354 27D/Trans. Wisht p354 27D/Trans. Wisht Trans. Wisht Trans. Wisht Trans. Wisht	Form 1Dec Previous Year Form 1Dec	Jan	Feb	Mar	Apr	May	Jun Current 1 Jun	Jul 'ear Jul	Auq	Sep	Oct	Nov 12,581	Form 1 Dec 12,581	585,154 90,535 26,428 9 Average	0 0 0 0 Non-transmission Related	Specific identification Details Specific identification to seed on plant records. The following pil
Line #s	Total Wage Expense Total AG Wages Expense Transmission Wages Generator Step-Ups ion / Non-transmission Cost Support Descriptions	(Note A) (Note A) (Note A) (Note A)	p354 28D/Trans. Wisht p354 27D/Trans. Wisht p354 27D/Trans. Wisht Trans. Wisht Trans. Wisht Trans. Wisht	Form 1Dec Previous Year Form 1Dec	Jan	Feb	Mar	Apr	May	Jun Current 1 Jun	Jul 'ear Jul	Auq	Sep	Oct	Nov 12,581	Form 1 Dec 12,581	585,154 90,535 26,428 9 Average 12,581 Transmission Related	0 0 0 0 Non-transmission Related	Specific identification Details Specific identification based on plant records. The following plinvestments are included:
Line #s	Total Wage Expense Total AG Wages Expense Transmission Wages Generator Step-Ups ion / Non-transmission Cost Support Descriptions	(Note A) (Note A) (Note A) (Note A)	p354 28D/Trans. Wisht p354 27D/Trans. Wisht p354 27D/Trans. Wisht Trans. Wisht Trans. Wisht Trans. Wisht	Form 1Dec Previous Year Form 1Dec	Jan	Feb	Mar	Apr	May	Jun Current 1 Jun	Jul 'ear Jul	Auq	Sep	Oct	Nov 12,581	Form 1 Dec 12,581	585,154 90,535 26,428 9 Average 12,581 Transmission Related	0 0 0 0 Non-transmission Related	Specific identification Details Specific identification based on plant records. The following platinvestments are included:
Line #s 30	Total Mage Expense Total AG Wages Expense Transmission Wages Generator Step-Ups Lion / Non-transmission Cost Support Descriptions Plant Held for Future Use (Including Land)	(Note A) (Note A) (Note A) (Note A)	p354 28D/Trans. Wisht p354 27D/Trans. Wisht p354 27D/Trans. Wisht Trans. Wisht Trans. Wisht Trans. Wisht	Form 1Dec Previous Year Form 1Dec	Jan	Feb	Mar	Apr	May	Jun Current 1 Jun	Jul 'ear Jul	Auq	Sep	Oct	Nov 12,581	Form 1 Dec 12,581	585,154 90,535 26,428 9 Average 12,581 Transmission Related	0 0 0 0 Non-transmission Related	Specific identification Details Specific identification based on plant records. The following plant investments are included:
Line #s 30 EPRI Dues	Total Mage Expense Total AG Wases Expense Transmission Wages Generator Step-Ups ion / Non-transmission Cost Support Descriptions Plant Held for Future Use (including Land)	(Note A) (Note A) (Note A) (Note A) (Note A)	p354 280Trans. Wishl p354 27bTrans. Wishl p354 27bTrans. Wishl Trans. Wishl Trans. Wishl Page #5 & Instructions	Form 1Dec Previous Year Form 1Dec	Jan	Feb	Mar	Apr	May	Jun Current 1 Jun	Jul 'ear Jul	Auq	Sep	Oct	Nov 12,581	Form 1 Dec 12,581 Form 1 Amount 12,581	585.154 905.35 26.428 9 Average 12,581 Transmission Related 188	0 0 0 0 Non-transmission Related	Specific identification Details Specific identification based on plant records. The following pl investments are included: Enter Details
Line #s 30 EPRI Dues	Total Mage Expense Total AG Wages Expense Transmission Wages Generator Step-Ups Lion / Non-transmission Cost Support Descriptions Plant Held for Future Use (Including Land) a cost Support Descriptions	(Note A) (Note A) (Note A) (Note A)	p354 28D/Trans. Wisht p354 27D/Trans. Wisht p354 27D/Trans. Wisht Trans. Wisht Trans. Wisht Trans. Wisht	Form 1Dec Previous Year Form 1Dec	Jan	Feb	Mar	Apr	May	Jun Current 1 Jun	Jul 'ear Jul	Auq	Sep	Oct	Nov 12,581	Form 1 Dec 12,581 Form 1 Amount 12,581	585,154 90,535 26,428 9 Average 12,581 Transmission Related	0 0 0 0 Non-transmission Related	Specific identification Details Specific identification based on plant records. The following platinvestments are included:
Line #s 30 EPRI Dues	Total Mage Expense Total AG Wases Expense Transmission Wages Generator Step-Ups ion / Non-transmission Cost Support Descriptions Plant Held for Future Use (including Land)	(Note A) (Note A) (Note A) (Note A) (Note A)	p354 280Trans. Wishl p354 27bTrans. Wishl p354 27bTrans. Wishl Trans. Wishl Trans. Wishl Page #5 & Instructions	Form 1Dec Previous Year Form 1Dec	Jan	Feb	Mar	Apr	May	Jun Current 1 Jun	Jul 'ear Jul	Auq	Sep	Oct	Nov 12,581	Form 1 Dec 12,581 Form 1 Amount 12,581	585.154 905.35 26.428 9 Average 12,581 Transmission Related 188	0 0 0 0 Non-transmission Related	Specific identification Details Specific identification based on plant records. The following platinvestments are included: Enter Details

Virginia Electric and Power Company ATTACHMENT H-16A Attachment 5 - Cost Support 2013 - Projection

Regulatory Expense Related to Transmission Cost Support

					Transmission		
Line #s	Descriptions	Notes	Page #'s & Instructions	Form 1 Amount	Related	Non-transmission Related	Details
71	Allocated General & Common Expenses Less Regulatory Commission Exp Account 928 Directly Assigned A&G	(Note E)	p323.189b/Attachment 5	\$ 34.719		34,719	See FERC Form 1 pages 350-351.
77	Regulatory Commission Exp Account 928	(Note G)	p323.189b/Attachment 5			3	Transmission related – Includes three-year among of cost of current case.

Safety Related Advertising Cost Support

	Notes Page #'s & Instructions	Form 1 Amount Safety Related
Directly Assigned A&G	· ·	
81 General Advertising Exp Account 930.1	(Note F) Attachment 5	2,083 -

MultiState Workpaper

Line #	#s Descriptions	Notes	Page #'s & Instructions	State 1	e1 S	tate 2	State 3	State 4 S	State 5	Details
	Income Tax Rates									
				Va	a	NC	Wva			Enter Calculation
13	32 SIT=State Income Tax Rate or Composite	(Note I)		5.62%	2% 0	.381%	0.23%			6.23%

Education and Out Reach Cost Support

Line #s Descriptions	Notes	Page #'s & Instructions
Directly Assigned A&C		
78 General Advertising	p Account 930.1 (Note K)) p323.191b

Excluded Plant Cost Support

	d Plant Cost Support					
.ine #s	Descriptions		Page #'s & Instructions		U	Description of the Facilities
	Adjustment to Remove Revenue Requirements Associated with Excluded Tr	ransmission Facilities				
				Includes only the costs of any Interconnection Facilities constructed for VEPCO's own Generating Facilities	0	General Description of the Facilities
				after March 15, 2000 in accordance with Order 2003.		
	Instructions:					None
	 Remove all investment below 69 kV or generator step up transformers includ 	ded in transmission plant in ser	rvice that			
	are not a result of the RTEP Process					
	2 If unable to determine the investment below 69kV in a substation with investr	ment of 69 kV and higher as w	ell as below 69 kV,			
		ample				
		000,000				
		500,000				
	C Identifiable investment in Distribution (provide workpapers) 4	100,000				
	D Amount to be excluded (A x (C / (B + C))) 4	144,444				
	,					Add more lines if necessary

Transmission Related Account 242 Reserves

	Beginning Year End of Year Average Transmission	
Line #s Descriptions Notes Page #'s & Instructions	Balance Balance Balance Allocation Related	Details
47 Transmission Related Account 242 Reserves (exclude current year environmental site related reserves)	Enter S Enter S Amount	
Directly Assignable to Transmission	\$ 4,580 \$ 6,331 \$ 5,456 100% 5,456	
Labor Related, General plant related or Common Plant related	S 594 \$ 1,344 \$ 969 5.341% 52	
Plant Related	\$ 3,659 \$ 3,521 \$ 3,590 14.73% 529	
Other	\$ 194,098 \$ 237,881 \$ 215,989 0.00% -	
Total Transmission Related Reserves	S - S - 6,036 To line 47	

Prepayments

Prepayr	payments													
Line #s	Descriptions	Notes	Page #'s & Instructions					Description of the Prepayments						
48	Prepayments Wages & Salary Allocator Pension Liabilities, If any, in Account 242			Beginning Year End of Balance Balance Balance S 46 \$ \$ \$ \$ \$ \$	ance Balance	5.341% 16 5.341%	To Line 48							
	Prepayments Prepaid Pensions if not included in Prepayments			\$ 62,670 \$	22,356 \$ 42,5									

Virginia Electric and Power Company ATTACHMENT H-16A Attachment 5 - Cost Support 2013 - Projection

Outstanding Network Credits Cost Support Beginning Year End of Year Balance Balance Network Credits General Description of the Credits Outstanding Network Credits (Note N) From PJM Less Accumulated Depreciation Associated with Facilities with Outstanding Network Credits (Note N) From PJM Add more lines if necessary Interest on Outstanding Network Credits Cost Support
Line #s Descriptions General Description of the Credits Enter \$ Facility Credits under Section 30.9 of the PJM OATT. Descriptions

Revenue Requirement

Facility Credits under Section 30.9 of the PJM OATT. 1.455 ODEC/NCEMC Transmission Charges PJM Load Cost Support

Line #s Descriptions
Network Zonal Service Rate
169 1 CP Peak Enter 19,249.0 (Note I.) P IM Data A&G Expenses - Other Post Employment Benefits 341,960 (13,390) 27,658 356,228 Total A&G Expenses Less OPEB Current Year Plus: Stated OPEB (2008 actual) p323.197b Fixed (2008 actual) Current Year Total A&G Expenses Interest on Long-Term Debt 332,777 (736) 332,041 Interest on Long-Term Debt Less Interest on Short-Term Debt Included in Account 430 p117.62c through 67c

Total Interest on Long-Term Debt

Attachment 6 - True-up Adjustment for Network Integration Transmission Service

The True-Up Adjustment component of the Formula Rate for each Rate Year beginning with 2010 shall be determined as follows: 1

- (i) Beginning with 2009, no later than June 15 of each year VEPCO shall recalculate an adjusted Annual Transmission Revenue Requirement for the previous calendar year based on its actual costs as reflected in its Form No. 1 and its books and records for that calendar year, consistent with FERC accounting policies.
- (ii) VEPCO shall determine the difference between the recalculated Annual Transmission Revenue Requirement as determined in paragraph (i) above, and ATRR based on projected costs for the previous calendar year (True-Up Adjustment Before Interest).
- (iii) The True-Up Adjustment shall be determined as follows:

True-Up Adjustment equals the True-Up Adjustment Before Interest multiplied by (1+i)^24 months

Where i = Sum of (the monthly rates for the 7 months ending July 31 of the current year and the monthly rates for the 12 months ending December 31 of the preceding year) divided by 19 months.

Each monthly rate used to calculate i shall be calculated pursuant to the Commission's regulations at 18 C.F.R. § 35.19a.

Summary of Formula Rate Process including True-Up Adjustment

Month Year Action

Fall	2007 TO populates the formula with Year 2008 estimated data	
Sept	2008 TO populates the formula with Year 2009 estimated data	
June	2009 TO populates the formula with Year 2008 actual data and calculates the 2008 True-Up Adjustment Before Interest	
Sept	2009 TO calculates the Interest to include in the 2008 True-Up Adjustment	
Sept	2009 TO populates the formula with Year 2010 estimated data and 2008 True-Up Adjustment	
June	2010 TO populates the formula with Year 2009 actual data and calculates the 2009 True-Up Adjustment Before Interest	
Sept	2010 TO calculates the Interest to include in the 2009 True-Up Adjustment	
Sept	2010 TO populates the formula with Year 2011 estimated data and 2009 True-Up Adjustment	
June	(Year) TO populates the formula with (Year -1) actual data and calculates the (Year-1) True-Up Adjustment Before Interes	st
Sept	(Year) TO calculates the Interest to include in the (Year-1) True-Up Adjustment	
Sept	(Year) TO populates the formula with (Year +1) estimated data and (Year-1) True-Up Adjustment	

- No True-Up Adjustment will be included in the Annual Transmission Revenue Requirement for 2008 or 2009 since the Formula Rate was not in effect for 2006 or 2007.
- To the extent possible each input to the Formula Rate used to calculate the actual Annual Transmission Revenue Requirement included in the True-Up Adjustment either will be taken directly from the FERC Form No. 1 or will be reconcilable to the FERC Form No. 1 by the application of clearly identified and supported information. If the reconciliation is provided through a worksheet included in the filed Formula Rate template, the inputs to the worksheet must meet this transparency standard, and doing so will satisfy this transparency requirement for the amounts that are output from the worksheet and input to the main body of the Formula Rate.

Calendar Year Do for Each Calendar Year beginning in 2009

A ATRR based on actual costs included for the previous calendar year but excludes the true-up adjustment.

B ATRR based on projected costs included for the previous calendar year but excludes the true-up adjustment.

425,624.34 439,348.93

C Difference (A-B)

D Future Value Factor (1+i)^24

(13,725) 1.06685

E True-up Adjustment (C*D)

(14,642)

Where:

i = interest rate as described in (iii) above.

Attachment 6A - True-up Adjustment for Annual Revenue Requirements recovered under Schedule 12

The True-Up Adjustment component of the annual revenue requirement for each project included in Attachment 7 for each Rate Year beginning with 2010 shall be determined as follows:

- (i) Beginning with 2009, no later than June 15 of each year VEPCO shall recalculate an adjusted Annual Revenue Requirement for the previous calendar year based on its actual costs as reflected in its Form No. 1 and its books and records for that calendar year, consistent with FERC accounting policies.₂
- (ii) VEPCO shall determine the difference between the recalculated Annual Revenue Requirement and the Annual Revenue Requirement based on its projections (True-Up Adjustment Before Interest).
- (iii) The True-Up Adjustment for each project shall be determined as follows:

True-Up Adjustment equals the True-Up Adjustment Before Interest multiplied by (1+i)^24 months

Where i = Sum of (the monthly rates for the 7 months ending July 31 of the current year and the monthly rates for the 12 months ending December 31 of the proceeding year) divided by 19 months.

Each monthly rate used to calculate i shall be calculated pursuant to the Commission's regulations at 18 C.F.R. § 35.19a.

Summary of Formula Rate Process including True-Up Adjustment

Month Year Action Fall 2007 TO populates the formula with Year 2008 estimated data Sept 2008 TO populates the formula with Year 2009 estimated data June 2009 TO populates the formula with Year 2009 estimated data Sept 2009 TO calculates the Interest to include in the 2008 True-Up Adjustment Sept 2009 TO populates the formula with Year 2010 estimated data and 2008 True-Up Adjustment Sept 2010 TO populates the formula with Year 2010 estimated data and 2008 True-Up Adjustment June 2010 TO populates the formula with Year 2009 actual data and calculates the 2009 True-Up Adjustment Before Interest Sept 2010 TO calculates the Interest to include in the 2009 True-Up Adjustment Sept 2010 TO populates the formula with Year 2011 estimated data and 2009 True-Up Adjustment June (Year) TO populates the formula with (Year -1) actual data and calculates the (Year-1) True-Up Adjustment Sept (Year) TO calculates the Interest to include in the (Year-1) True-Up Adjustment Sept (Year) TO populates the formula with (Year +1) estimated data and (Year-1) True-Up Adjustment

- No True-Up Adjustment will be included in the annual revenue requirements for 2008 or 2009 since the Formula Rate was not in effect for 2006 or 2007. For all true-up calculations, the ATRR will be adjusted to exclude any true-up adjustment.
- To the extent possible, each input to the Formula Rate used to calculate the actual Annual Revenue Requirement included in the True-Up Adjustment either will be taken directly from the FERC Form No. 1 or will be reconcilable to the FERC Form No. 1 by the application of clearly identified and supported information. If the reconciliation is provided through a worksheet included in the filed Formula Rate template, the inputs to the worksheet must meet this transparency standard, and doing so will satisfy this transparency requirement for the amounts that are output from the worksheet and input to the main body of the Formula Rate.

Attachment 7 - Transmission Enhancement Annual Revenue Requirement Worksheet (dollars)

Per FERC order in Docket No. ER08-92, the ROE is 11.4%, which includes a 50 basis point RTO membership adder as authorized by FERC to become effective January 1, 2008. Per FERC order in Docket No.

the ROE for each specific project identified in that order will also include either an 150 or 125 basis point transmission incentive adder as authorized by the Commission.

An Annual Revenue Requirement will not be determined in this Attachment 7 for RTEP projects that have not been identified as qualifying for an incentive and for which 100% of the cost is allocated to the Dominion zone. To the extent the cost allocation of such RTEP projects changes to be other than 100% allocated to the Dominion zone, the Annual Revenue Requirements will be determined in this Attachment 7 for such RTEP projects.

1 New Plant Carrying Charge

2 Fixed Charge Rate (FCR) if not a CIAC Formula Line

3	A	154	Net Plant Carrying Charge without Depreciation	13.6586%
4	В	161	Net Plant Carrying Charge with 100 Basis Point increase in ROE without Depreciation	14.3980%
5	С		Line B less Line A	0.7394%
6 FCF	R if a CIAC			
7	D	155	Net Plant Carrying Charge without Depreciation, Return, or Income Taxes	3.3575%

- 8 The FCR resulting from Formula is for the rate period only.
 9 Therefore actual revenues collected or the lack of revenues collected in other years are not applicable.

10	Details			Project A			Project B				
	Schedule 12	(Yes or No)	Yes	b0217			Yes	b0222	_		
	Life	(,	51	Upgrade Mt.Storm	- Doubs 500 k\	/	51	Install 150 MVAR capacitor			
13	FCR W/O incentive	Line 3	13.6586%	., 5			13.6586%	at Loudoun			
14	Incentive Factor (Ba	sis Points /100)	0				0				
15	FCR W incentive L.1	3 +(L.14*L.5)	13.6586%				13.6586%				
	Investment		1,911,923				1,671,946				
17	17 Annual Depreciation Exp 37,489					32,783					
18	In Service Month (1-	12)	12				9				
		•									
19		Invest Yr	Beginning	Depreciation	Ending	Rev Req	Beginning	Depreciation	Ending	Rev Re	
20	W / O incentive	2006					1,671,946	9,562	1,662,384		
21	W incentive	2006					1,671,946	9,562	1,662,384		
22	W / O incentive	2007	1,911,923	1,562	1,910,361		1,662,384	32,783	1,629,601		
23	W incentive	2007	1,911,923	1,562	1,910,361		1,662,384	32,783	1,629,601		
24	W / O incentive	2008	1,910,361	37,489	1,872,872		1,629,601	32,783	1,596,818		
25	W incentive	2008	1,910,361	37,489	1,872,872		1,629,601	32,783	1,596,818		
26	W / O incentive	2009	1,872,872	37,489	1,835,384		1,596,818	32,783	1,564,034		
27	W incentive	2009	1,872,872	37,489	1,835,384		1,596,818	32,783	1,564,034		
28	W / O incentive	2010	1,835,384	37,489	1,797,895		1,564,034	32,783	1,531,251		
29	W incentive	2010	1,835,384	37,489	1,797,895		1,564,034	32,783	1,531,251		
30	W / O incentive	2011	1,797,895	37,489	1,760,406		1,531,251	32,783	1,498,468		
31	W incentive	2011	1,797,895	37,489	1,760,406		1,531,251	32,783	1,498,468		
32	W / O incentive	2012	1,760,406	37,489	1,722,918		1,498,468	32,783	1,465,685		
33	W incentive	2012	1,760,406	37,489	1,722,918		1,498,468	32,783	1,465,685		
	W / O incentive	2013	1,722,918	37,489	1,685,429	270,255	1,465,685	32,783	1,432,901	230,7	
35	W incentive	2013	1 722 918	37 489	1 685 429	270 255	1 465 685	32 783	1 432 901	230.7	

Lines continue as new rate years are added.

In the formulas used in the Columns for lines 19+ are as follows:

In Service Month' is the first month during the first year that the project is placed in service or recovery is request for the project.

*Beginning' is the investment on line 16 for the first year and is the "Ending" for the prior year after the first year.

*Depreciation' is the annual depreciation in line 17 divided by twelve times the difference of 12.5 minus line 18 in the first year and line 17 thereafter.

*Ending' is "Beginning' less "Depreciation"

*Revenue Requirement used for crediting is ("Beginning" plus "Ending") divided by two times line 13 plus "Depreciation" thereafter.

*Revenue Requirement used for charging is ("Beginning" plus "Ending") divided by two times line 13 plus "Depreciation" thereafter.

*Revenue Requirement used for charging is ("Beginning" plus "Ending") divided by two times line 15 times the quotient of 12.5 minus line 18 divided by 12 plus "Depreciation" for the first year and ("Beginning" plus "Ending") divided by two times line 15 plus "Depreciation" thereafter.

*Formula Logic to be copied on new lines added each year after line 25. Using 2009 as an example, the logic will be included in lines 26 and 27.

*Beginning with the annual revenue requirements determined in 2009 for 2010, the annual revenue requirements based on projected costs will include a True-Up Adjustment for the previous calendar year in accordance with Attachment 6 A and as calculated in Lines A through I below Projected Revenue Requirements are calculated using the logic described for lines 19 + but with projected data for the indicated year.

*Actual Revenue Requirements are calculated using the logic described for lines 19 + but with projected data for the indicated year.

Calendar Year Do for Each Calendar Year beginning in 2009 for True-Up Adjustments applicable to 2010 annual revenue requirements

Α	Projected Revenue Requirement without Incentive for Previous Calendar Year*	316,182	2	270,077
В	Projected Revenue Requirement with Incentive for Previous Calendar Year*	316,182	2	270,077
С	Actual Revenue Requirement without Incentive for Previous Calendar Year *	301,560	2	257,627
D	Actual Revenue Requirement with Incentive for Previous Calendar Year *	301,560	2	257,627
Е	True-Up Adjustment Before Interest without Incentive for Previous Calendar Year (C-A)	(14,621)	((12,449)
F	True-Up Adjustment Before Interest with Incentive for Previous Calendar Year (B-D)	(14,621)	((12,449)
G	Future Value Factor (1+i)^24 months from Attachment 6	1.06685	1	.06685
Н	True-Up Adjustment without Incentive (E*G)	(15,599)	((13,282)
- 1	True-Up Adjustment with Incentive (F*G)	(15,599)	((13,282)

^{*} These amounts do not include any True-Up Adjustments.

Additional columns to be inserted after the last project as new projects are added to formula.

Projected Revenue Requirement including True-up Adjustment, if applicable								
W / O incentive	2013	254,656	217,455					
W incentive	2013	254,656	217,455					

329,637 329,637

Virginia Electric and Power Company ATTACHMENT H-16A Attachment 7 - Transmission Enhancement Annual Revenue Requirement Worksheet (dollars)

2

Project G-1 is labled as Project G in the 2008 and 2009 Annual Updates

10		Project E	-		Project G-1				Project G-2			
11	Yes	B0226	-		Yes	B0403			Yes	B0403	-	
12	51	Install 500/230 kV	transformer at		51	2nd Dooms 500/230 kV transformer			51	2nd Dooms 500/230 kV transformer		
13	13.6586%	Clifton and Clifton	500 KV 150 MV	AR	13.6586%	addition			13.6586%	addition		
14	0	capacitor			0				0			
15	13.6586%				13.6586%				13.6586%	Spare Transforme	r Addition	
	8,241,202				7,173,623				2,414,294			
17	161,592				140,659				47,339			
18	8				11				4			
19	Beginning	Depreciation	Ending	Rev Req	Beginning	Depreciation	Ending	Rev Req	Beginning	Depreciation	Ending	Rev Req
20												
21												
22	8,241,202	60,597	8,180,605		7,173,623	17,582	7,156,041					
23	8,241,202	60,597	8,180,605		7,173,623	17,582	7,156,041					
24	8,180,605	161,592	8,019,013		7,156,041	140,659	7,015,381					
25	8,180,605	161,592	8,019,013		7,156,041	140,659	7,015,381					
26	8,019,013	161,592	7,857,421		7,015,381	140,659	6,874,722		2,414,294	33,532	2,380,762	
27	8,019,013	161,592	7,857,421		7,015,381	140,659	6,874,722		2,414,294	33,532	2,380,762	
28	7,857,421	161,592	7,695,828		6,874,722	140,659	6,734,063		2,380,762	47,339	2,333,423	
29 30	7,857,421 7,695,828	161,592 161,592	7,695,828 7,534,236		6,874,722 6,734,063	140,659 140,659	6,734,063 6,593,403		2,380,762 2,333,423	47,339 47,339	2,333,423 2,286,084	
31	7,695,828	161,592	7,534,236		6.734.063	140,659	6.593.403		2,333,423	47,339	2,286,084	
32	7,534,236	161,592	7,334,230		6.593.403	140,659	6,452,744		2,286,084	47,339	2,238,745	
33	7,534,236	161,592	7,372,644		6.593,403	140,659	6,452,744		2,286,084	47,339	2,238,745	
34	7,372,644	161,592	7,211,052	1.157.558	6.452.744	140,659	6.312.085	1.012.409	2,238,745	47,339	2,191,406	349.888
35	7,372,644	161,592	7,211,052	1,157,558	6.452.744	140,659	6.312.085	1,012,409	2,238,745	47,339	2,191,406	349,888

953,984 953,984

1,088,542 1,088,542

A	1,356,549	1,184,492	1,593,639	409,148
В	1,356,549	1,184,492	1,593,639	409,148
С	1,291,858	1,129,728	1,519,894	390,166
D	1,291,858	1,129,728	1,519,894	390,166
E	(64,691)	(54,764)	(73,746)	(18,982)
F	(64,691)	(54,764)	(73,746)	(18,982)
G	1.06685	1.06685		1.06685
Н	(69,016)	(58,425)	(78,676)	(20,251)
1	(69,016)	(58,425)	(78,676)	(20,251)

2
3
4
5
6
7
8

10		Project	H-1			Proj	ect H-2			Project	H-3		
11	Yes	b0328.1			Yes	b0328.1			Yes	b0328.1			
12	51	Build new Meadov	vbrook-Loudon 50	00kV circuit	51	51 Build new Meadowbrook-Loudon 500kV circuit			51	Build new Meadowbrook-Loudon 500kV circuit			
13	13.6586%	(30 of 50 miles)			13.6586%	(30 of 50 miles)			13.6586%	(30 of 50 miles)			
14	1.5				1.5								
15	14.7678%	line 2101 v11			14.7678%	Line 2030 & 559	v12 & v13		14.7678%	Line 580 - Phase 1			
	21,850,320				45,089,768				13,669,715				
17	428,438				884,113				268,034				
18	6				12				7				
										-			
19	Beginning	Depreciation	Ending	Rev Req	Beginning	Depreciation	Ending	Rev Req	Beginning	Depreciation	Ending	Rev Req	
20												-	
21													
22													
23													
24													
25													
26	21,850,320	232,070	21,618,250		45,089,768	36,838	45,052,930						
27	21,850,320	232,070	21,618,250		45,089,768	36,838	45,052,930						
28	21,618,250	428,438	21,189,812		45,052,930	884,113	44,168,817		13,669,715	122,849	13,546,866		
29	21,618,250	428,438	21,189,812		45,052,930	884,113	44,168,817		13,669,715	122,849	13,546,866		
30	21,189,812	428,438	20,761,374		44,168,817	884,113	43,284,704		13,546,866	268,034	13,278,833		
31	21,189,812	428,438	20,761,374		44,168,817	884,113	43,284,704		13,546,866	268,034	13,278,833		
32	20,761,374	428,438	20,332,937		43,284,704	884,113	42,400,591		13,278,833	268,034	13,010,799		
33	20,761,374	428,438	20,332,937		43,284,704	884,113	42,400,591		13,278,833	268,034	13,010,799		
34	20,332,937	428,438	19,904,499	3,176,376	42,400,591	884,113	41,516,478	6,615,069	13,010,799	268,034	12,742,765	2,026,824	
35	20,332,937	428,438	19,904,499	3,399,522	42,400,591	884,113	41,516,478	7,080,449	13,010,799	268,034	12,742,765	2,169,646	

	2,992,471	6,231,691	1,925,629
	3,215,760	6,697,370	2,069,621
A	3,714,134	7,733,638 8,241,518 7,374,285 7,882,443 (359,353) (359,075) 1,06685 (383,377) (383,080)	2,353,698
B	3,957,762		2,508,475
C	3,541,753		2,258,844
D	3,785,515		2,414,718
E	(172,381)		(94,854)
F	(172,247)		(93,757)
G	1,06685		1,06885
H	(183,905)		(101,195)
I	(183,762)		(100,025)

10		Project	H-4			Project	H-5	1		Project I	H-6	
10 11 12 13 14 15 17	1.5	b0328.1 Build new Meadowbroo (30 of 50 miles)		uit	13.6586% 1.5	b0328.1 b0328.1 Build new Meadowbroo (30 of 50 miles)		uit	Yes 51 13.6586% 1.5 14.7678% 16,900,800 331,388 9	b0328.1 Build new Meadowbroo (30 of 50 miles) Clevenger DP/580		iit
19 20 21 22 23 24 25 26 27	Beginning	Depreciation	Ending	Rev Req	Beginning	Depreciation	Ending	Rev Req	Beginning	Depreciation	Ending	Rev Req
28 29 30 31 32 33 34 35	11,317,500 11,317,500 11,160,313 11,160,313 10,938,401 10,716,489 10,716,489	157,188 157,188 221,912 221,912 221,912 221,912 221,912 221,912 221,912	11,160,313 11,160,313 10,938,401 10,938,401 10,716,489 10,716,489 10,494,577	1,670,481 1,788,112	14,682,570 14,682,570 14,526,628 14,526,628 14,238,734 14,238,734 13,950,841 13,950,841	155,942 155,942 287,894 287,894 287,894 287,894 287,894	14,526,628 14,526,628 14,238,734 14,238,734 13,950,841 13,950,841 13,662,947 13,662,947	2,173,724 2,326,863	16,900,800 16,900,800 16,804,145 16,804,145 16,472,757 16,472,757 16,141,369 16,141,369	96,655 96,655 331,388 331,388 331,388 331,388 331,388 331,388	16,804,145 16,804,145 16,472,757 16,472,757 16,141,369 15,809,980 15,809,980	2,513,44 2,690,63

	1,573,605	2,047,623	2,568,987
	1,691,311	2,200,859	2,759,544
A B C D E F G H	1,952,725 2,081,061 1,861,919 1,990,326 (90,805) (90,735) 1,06685 (96,876) (96,801)	2,540,851 2,707,904 2,422,652 2,589,796 (118,199) (118,108) 1.06685 (126,101) (126,003)	2,748,899 2,929,732 2,800,961 2,994,320 52,062 64,588 1,06685 55,543 68,906

10		Project	H-7			Project I	H-8			Project I	H-9	
11 12 13 14 15	Yes 51 13.6586% 1.5 14.7678% 11,362,770 222,799	b0328.1 Build new Meadowbrook-Loudon 500kV circuit (30 of 50 miles) Line 580 - Phase 2 779			Yes 51		Yes 51 13.6586% 1.5 14.7678% 13,726,825 269,153	b0328.3 Upgrade Mt Storm 500				
19 20 21 22 23	Beginning	Depreciation	Ending	Rev Req	Beginning	Depreciation	Ending	Rev Req	Beginning	Depreciation	Ending	Rev Req
20 21 22 23 24 25 26 27 28	11,362,770	9,283	11,353,487									
28 29 30 31 32 33	11,362,770 11,353,487 11,353,487 11,130,687 11,130,687	9,283 222,799 222,799 222,799 222,799	11,353,487 11,130,687 11,130,687 10,907,888 10,907,888		87,657,628 87,657,628 86,440,161 86,440,161	1,217,467 1,217,467 1,718,777 1,718,777	86,440,161 86,440,161 84,721,384 84,721,384		13,726,825 13,726,825 13,558,604 13,558,604	168,221 168,221 269,153 269,153	13,558,604 13,558,604 13,289,451 13,289,451	
34 35	10,907,888 10.907.888	222,799 222,799	10,685,088 10,685,088	1,697,450 1,817,199	84,721,384 84,721,384	1,718,777 1,718,777	83,002,607 83,002,607	13,173,166 14,103,317	13,289,451 13,289,451	269,153 269,153	13,020,297 13,020,297	2,065,9 2,211.8

H 1,365,802 11,369 11,369,909 11,369,909 11,369,909 11,369,909 11,369,909 12,074,022 11,509,027 12,891,413 10,338,313 11,434,392 11,434,392 11,533,524 12,072,022,060 11,052,729 11,533,524 12,533,524		1,598,885 1,718,710	12,117,220 13,013,748	2,085,780 2,237,968
44.000.000	D E F	1,891,413 2,022,060 (92,389) (92,318) 1,06685 (98,566)	10,338,313 11,052,729 (989,777) (1,021,293) 1.06685 (1,055,946)	1,434,392 1,533,524 18,609 24,496 1,06685 19,853

10		Project H	l-10		Project I-1				Project I-2A			
11	Yes	b0328.4			Yes b0329				Yes	b0329		
12	51 Upgrade Loudoun 500 kV Substation				51	Carson-Suffolk 500 kV I	ine +		51	Carson-Suffolk 500 kV I	ine +	
13	13.6586%			13.6586% Suffolk 500/230 # 2 transformer +				13.6586% Suffolk 500/230 # 2 transformer +				
14	1.5			1.5 Suffolk - Thrasher 230kV line				1.5 Suffolk - Thrasher 230kV line				
15	14.7678%			14.7678%				14.7678%				
	3,123,926				2,434,850	Cost associated with be	elow 500 kV elements	š.	38,614,627 Cost associated with below 500 kV elements.			s.
17	61,253				47,742				757,150			
18	5				12				6			
19	Beginning	Depreciation	Ending	Rev Req	Beginning	Depreciation	Ending	Rev Req	Beginning	Depreciation	Ending	Rev Req
20 21 22 23 24 25 26 27												
21												
22												
23												
24												
25												
26					2,434,850	1,989	2,432,861					
27					2,434,850	1,989	2,432,861					
28					2,432,861	47,742	2,385,119					
28 29 30	2 422 026	38,283	3,085,643		2,432,861 2,385,119	47,742 47,742	2,385,119 2,337,376		38,614,627	440 422	38,204,504	
	3,123,926									410,123		
31	3,123,926 3,085,643	38,283 61,253	3,085,643 3,024,389		2,385,119 2,337,376	47,742 47,742	2,337,376 2,289,634		38,614,627 38,204,504	410,123 757,150	38,204,504 37,447,355	
32 33	3,085,643	61,253	3,024,389		2,337,376	47,742 47,742	2,289,634		38,204,504	757,150 757,150	37,447,355	
34	3,024,389	61,253	2,963,136	470,160	2,289,634	47,742	2,269,634	357,214	37,447,355	757,150 757,150	36,690,205	5,820,23
34	3,024,389	61,253	2,963,136	470,160 503 365	2,289,634	47,742	2,241,892	357,214	37,447,355 37,447,355	757,150 757,150	36,690,205	5,820,23 6 231 37

10	10 Project I-2B					Project J			Project K-1			
11	Yes	b0329			Yes	b0512			No			
12	51 Carson-Suffolk 500 kV line +			51 MAPP Project Dominion Portion		n	51	Loudoun Bank # 1 transformer				
13	13.6586% Suffolk 500/230 # 2 transformer +			13.6586%				13.6586%	replacement			
14	1.5 Suffolk - Thrasher 230kV line			1.5				1.5				
15	14.7678%			14.7678%				14.7678%				
	163,122,831	Cost associated v	vith Regional Faci	lities and					13,672,006			
17				-				268,079				
18	5								12			
19	Beginning	Depreciation	Ending	Rev Req	Beginning	Depreciation	Ending	Rev Req	Beginning	Depreciation	Ending	Rev Req
20												
21												
22												
23												
24												
25												
26									13,672,006	11,170	13,660,836	
27									13,672,006	11,170	13,660,836	
28									13,660,836	268,079	13,392,758	
29 30									13,660,836	268,079	13,392,758	
	163,122,831	1,999,054	161,123,777						13,392,758	268,079	13,124,679	
31	163,122,831	1,999,054	161,123,777						13,392,758	268,079	13,124,679	
32	161,123,777	3,198,487	157,925,290						13,124,679	268,079	12,856,600	
33	161,123,777	3,198,487	157,925,290						13,124,679	268,079	12,856,600	
34	157,925,290	3,198,487	154,726,803	24,550,463					12,856,600	268,079	12,588,522	2,005,80
35	157 025 200	3 108 487	154 726 803	26 284 345					12 856 600	268 079	12 588 522	2 1/6 0

A B C D E F G H	13,280,745 14,155,416 16,903,000 18,071,173 3,622,256 3,915,757 1,06685 3,864,412 4,177,535	1.06685	2,329,827 2,482,831 2,236,012 2,390,095 (93,815) (92,736) 1,06685 (100,087) (98,936)
	28,414,875 30,461,880	1	1,905,717 2,047,980

10		Project	K-2		Project L-1a				Project L-1b			
11	No				No				No			
12		Loudoun Bank # 2 transformer			51	Ox Bank # 1 transformer				51 Ox Bank # 1 transformer		
13	13.6586%	replacement			13.6586%	replacement			13.6586%	6586% replacement		
14	1.5				1.5				1.5			
15	14.7678%				14.7678%				14.7678%			
	14,628,051				10,714,404				3,072,185			
17	286,825				210,086				60,239			
18	5				7				12			
19	Beginning	Depreciation	Ending	Rev Req	Beginning	Depreciation	Ending	Rev Req	Beginning	Depreciation	Ending	Rev Req
20												
21												
22												
23												
24												
25												
26					10,714,404	96,290	10,618,114		3,072,185	2,510	3,069,675	
27					10,714,404	96,290	10,618,114		3,072,185	2,510	3,069,675	
28	14,628,051	179,265	14,448,786		10,618,114	210,086	10,408,028		3,069,675	60,239	3,009,436	
29	14,628,051	179,265	14,448,786		10,618,114	210,086	10,408,028		3,069,675	60,239	3,009,436	
30	14,448,786	286,825	14,161,961		10,408,028	210,086	10,197,942		3,009,436	60,239	2,949,197	
31	14,448,786	286,825	14,161,961		10,408,028	210,086	10,197,942		3,009,436	60,239	2,949,197	
32	14,161,961	286,825	13,875,137		10,197,942	210,086	9,987,855		2,949,197	60,239	2,888,958	
33	14,161,961	286,825	13,875,137		10,197,942	210,086	9,987,855		2,949,197	60,239	2,888,958	
34	13,875,137	286,825	13,588,312	2,162,388	9,987,855	210,086	9,777,769	1,559,942	2,888,958	60,239	2,828,719	450,717
35	13,875,137	286,825	13,588,312	2,314,693	9,987,855	210,086	9,777,769	1,669,557	2,888,958	60,239	2,828,719	482,425

Line

A B C D E F G H	2,474,080	1,882,811	499,783
	2,636,712	2,006,338	532,605
	2,410,109	1,739,313	502,446
	2,576,354	1,859,047	537,069
	(63,971)	(143,497)	2,663
	(60,357)	(147,291)	4,464
	1.06685	1,06685	1.0685
	(68,248)	(153,090)	2,841
	(64,392)	(157,138)	4,763
	(64,392)	(157,138)	4,763

1,406,851 1,512,419 453,557 487,188

2,094,140 2,250,300

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10	0 Project L-2				Project M				Project N			
11	No				No				No			
12	51	Ox Bank # 2 tran	sformer		51	Yadkin Bank # 2 tra	nsformer		51	Carson Bank # 1 t	ransformer	
13	13.6586%	replacement			13.6586%	replacement			13.6586%	replacement		
14	1.5				1.5				1.5			
15	14.7678%				14.7678%				14.7678%			
	11,501,538				16,559,471				19,004,867			
17	225,520				324,696				372,644			
18	3				6				5			
40	Danis sisse	Danier de tien	For diam	Davi Davi	Danimala.	Danas dation	Fadina	D D	D. electes	Danier latie	Fadlas	Day Day
19	Beginning	Depreciation	Ending	Rev Req	Beginning	Depreciation	Ending	Rev Req	Beginning	Depreciation	Ending	Rev Req
20 21												
22												
23												
24												
25												
26	11,501,538	178,537	11,323,001									
27	11,501,538	178,537	11,323,001									
28	11,323,001	225,520	11,097,481		16,559,471	175,877	16,383,594		19,004,867	232,903	18,771,964	
29	11,323,001	225,520	11,097,481		16,559,471	175,877	16,383,594		19,004,867	232,903	18,771,964	
30	11,097,481	225,520	10,871,960		16,383,594	324,696	16,058,899		18,771,964	372,644	18,399,320	
31	11,097,481	225,520	10,871,960		16,383,594	324,696	16,058,899		18,771,964	372,644	18,399,320	
32 33	10,871,960 10.871,960	225,520 225,520	10,646,440		16,058,899 16,058,899	324,696 324,696	15,734,203		18,399,320	372,644	18,026,675	
34	10,871,960	225,520	10,646,440 10,420,920	1,664,275	15,734,203	324,696	15,734,203 15,409,508	2.451.596	18,399,320 18.026.675	372,644 372.644	18,026,675 17,654,031	2.809.390
35	10,646,440	225,520	10,420,920	1,781,109	15,734,203	324,696	15,409,508	2,451,596	18.026.675	372,644	17,654,031	3,007,265
35	10,040,440	223,320	10,420,920	1,701,109	13,134,203	324,090	10,409,500	2,024,310	10,020,073	372,044	17,034,031	3,007,203

Line

Note L=L-1a +L-1b+L-2

A	4,328,802	1,946,209	2,780,794	3,248,328
В	4,612,737	2,073,794	2,963,622	3,461,854
С	4,097,694	1,855,934	2,732,344	3,131,230
D	4,379,706	1,983,590	2,920,855	3,347,218
E	(231,109)	(90,274)	(48,449)	(117,098)
F	(233,031)	(90,204)	(42,767)	(114,636)
G		1.06685	1.06685	1.06685
Н	(249,400)	(96,309)	(51,688)	(124,926)
1	(253,373)	(96,235)	(45,626)	(122,300)

1,567,966	2,399,907	2,684,464
1,684,875	2,578,684	2,884,965

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10	Project O				Project P				Project Q			
11	No	-			No				No	· ·		
12	51	Lexington Bank #	1 transformer		51	Dooms Bank #7	transformer		51	Valley Bank # 1 tra	nsformer	
13	13.6586%	replacement			13.6586%	replacement			13.6586%	replacement		
14	1.5				1.5				1.5			
15	14.7678%				14.7678%				14.7678%			
	10,177,175				18,897,652				12,056,414			
17	199,552				370,542				236,400			
18	12				8				12			
19	Beginning	Depreciation	Ending	Rev Req	Beginning	Depreciation	Ending	Rev Req	Beginning	Depreciation	Ending	Rev Req
20												
21												
22												
23												
24 25												
26												
27												
28									12.056.414	9,850	12,046,564	
29									12,056,414	9,850	12.046.564	
30	10,177,175	8,315	10,168,860		18,897,652	138,953	18,758,699		12,046,564	236,400	11,810,164	
31	10,177,175	8,315	10,168,860		18,897,652	138,953	18,758,699		12,046,564	236,400	11,810,164	
32	10,168,860	199,552	9,969,308		18,758,699	370,542	18,388,156		11,810,164	236,400	11,573,763	
33	10,168,860	199,552	9,969,308		18,758,699	370,542	18,388,156		11,810,164	236,400	11,573,763	
34	9,969,308	199,552	9,769,755	1,547,594	18,388,156	370,542	18,017,614	2,856,805	11,573,763	236,400	11,337,363	1,801,072
35	9,969,308	199,552	9,769,755	1,657,061	18,388,156	370,542	18,017,614	3,058,701	11,573,763	236,400	11,337,363	1,928,131

A	e e	957,735	1,981,553
В		1,020,829	2,111,999
С	71,229	1,186,168	2,006,875
D	76,155	1,268,168	2,145,497
E	71,229	228,432	25,322
F	76,155	247,339	33,499
G	1.06685	1.06685	1.06685
Н	75,991	243,703	27,014
I	81,246	263,874	35,738

1,623,584	3,100,508	1,828,086
1,738,307	3,322,575	1,963,869

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10	0 Project R-1					Project R-2			Project R-3			
11	No	s0124			No	s0124			No	s0124		l
12	51	Garrisonville 230 kV	UG line		51	Garrisonville 230	kV UG line		51	Garrisonville 230	kV UG line	l
13	13.6586%	Phase 1			13.6586%	Phase 2			13.6586%	Phase 2		l
14	1.25				1.25				1.25			l
15	14.5829%				14.5829%				14.5829%			
	91,226,710				32,204,664				13,329,874			
17	1,788,759				631,464				261,370			l
18	6				6				2			l
										•		
19	Beginning	Depreciation	Ending	Rev Req	Beginning	Depreciation	Ending	Rev Req	Beginning	Depreciation	Ending	Rev Req
20												l
21												
22												l
23												l
24												
25												l
26												
27												l
28	91,226,710	968,911	90,257,799									l
29 30	91,226,710	968,911	90,257,799									
	90,257,799	1,788,759	88,469,040		32,204,664	342,043	31,862,621					l
31	90,257,799	1,788,759	88,469,040		32,204,664	342,043	31,862,621					
32	88,469,040	1,788,759	86,680,281		31,862,621	631,464	31,231,157		13,329,874	228,699	13,101,175	
33	88,469,040	1,788,759	86,680,281		31,862,621	631,464	31,231,157		13,329,874	228,699	13,101,175	
34	86,680,281	1,788,759	84,891,522	13,505,927	31,231,157	631,464	30,599,693	4,854,083	13,101,175	261,370	12,839,805	2,032,960
35	86,680,281	1,788,759	84,891,522	14,298,835	31,231,157	631,464	30,599,693	5,139,831	13,101,175	261,370	12,839,805	2,152,844

A B C D F G H I	16,093,855 16,975,620 15,046,059 15,911,110 (1,047,796) (1,064,510) 1.06685 (1,117,844) (1,135,675)	770,261 812,555 2,962,216 3,132,832 2,191,955 2,320,277 1,06685 2,338,492 2,475,394	1.06685
	12,388,082	7,192,576	2,032,960
	13,163,160	7,615,224	2,152,844

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10	0 Project S-1				Project S-2				Project T-1			
11	No	s0133		No s0133		Yes b0768						
12	51	Pleasant View H	amilton 230kV		51	Pleasant View Har	nilton 230kV		51	Glen Carlyn Line	251 GIB subst	ation project
13	13.6586%	transmission line			13.6586%	transmission line			13.6586%			
14	1.25				1.25				1.25	Loop Line 251 Id	lylwood Arling	gton
15	14.5829%				14.5829%				14.5829%	into GIS sub		
	84,662,785				1,298,462				205,578			
17	1,660,055				25,460				4,031			
18	10				2				6			
19	Beginning	Depreciation	Ending	Rev Req	Beginning	Depreciation	Ending	Rev Req	Beginning	Depreciation	Ending	Rev Req
20												
21												
22												
23												
24												
25												
26												
27												
28	84,662,785	345,845	84,316,940						205,578	2,183	203,395	
29	84,662,785	345,845	84,316,940						205,578	2,183	203,395	
30	84,316,940	1,660,055	82,656,886		1,298,462	22,278	1,276,184		203,395	4,031	199,364	
31	84,316,940	1,660,055	82,656,886		1,298,462	22,278	1,276,184		203,395	4,031	199,364	
32	82,656,886	1,660,055	80,996,831		1,276,184	25,460	1,250,724		199,364	4,031	195,333	
33	82,656,886	1,660,055	80,996,831		1,276,184	25,460	1,250,724		199,364	4,031	195,333	
34	80,996,831	1,660,055	79,336,776	12,609,731	1,250,724	25,460	1,225,264	194,553	195,333	4,031	191,302	30,435
35	80,996,831	1,660,055	79,336,776	13,350,703	1,250,724	25,460	1,225,264	205,996	195,333	4,031	191,302	32,222

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10	0 Project T-2				Project U-1				Project U-2			
11	Yes	b0768			Yes	b0453.1			Yes	b0453.2		
12	51	Glen Carlyn Line 2	251 GIB substati	on project	51	Convert Remington	- Sowego		51	Add Sowego - (Gainesville 230	kV
13	13.6586%				13.6586%	115kV to 230kV			13.6586%			
14	1.25	Loop Line 251 Idy	lwood Arlingto	n	1.25				1.25			
15	14.5829%	into GIS sub	_		14.5829%				14.5829%			
	23,483,061				1,472,605				12,356,743			
17	460,452				28,875				242,289			
18	6				9				5			
19	Beginning	Depreciation	Ending	Rev Reg	Beginning	Depreciation	Ending	Rev Req	Beginning	Depreciation	Ending	Rev Req
20			•			•	•				•	
21												
22												
23												
24												
25												
26												
27												
28					1,472,605	8,422	1,464,183					
29					1,472,605	8,422	1.464.183					
30	23,483,061	249,412	23,233,649		1,464,183	28,875	1,435,309					
31	23,483,061	249,412	23,233,649		1,464,183	28,875	1,435,309					
32	23,233,649	460,452	22,773,197		1,435,309	28,875	1,406,434		12,356,743	151,431	12,205,312	
33	23,233,649	460,452	22,773,197		1,435,309	28,875	1,406,434		12,356,743	151,431	12,205,312	
34	22,773,197	460,452	22,312,745	3,539,510	1,406,434	28,875	1.377.559	219,002	12,205,312	242,289	11,963,023	1,892,819
35	22,773,197	460,452	22,312,745	3,747,872	1,406,434	28,875	1,377,559	231,868	12,205,312	242,289	11,963,023	2,004,512

A B C D F G H I	1,971,246 2,079,434 2,126,471 2,248,950 155,225 169,516 1,06865 165,603 180,849	244,054 258,094 244,054 258,094 1.06865 260,370 275,348	244,054 258,094 244,054 258,094 1.06885 260,370 275,348
	3,705,113	479,372	2,153,189
	3,928,721	507,216	2,279,860

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10	0 Project V					Project W				Project X			
11	Yes	b0337		Yes	b0467.2			Yes b0311					
12	51	Build Lexington 230kV	/ ring bus		51	Reconductor the D	Dickerson - Plea	asant	51	Reconductor Idylv	wood to Arlingt	on	
13	13.6586%				13.6586%	View 230 kV circui	it		13.6586%	230 kV			
14	1.25				1.25				1.25				
15	14.5829%				14.5829%				14.5829%				
	6,407,258				5,246,724				3,196,608				
17	125,633				102,877				62,679				
18	3				6				8				
19	Beginning	Depreciation	Ending	Rev Req	Beginning	Depreciation	Ending	Rev Req	Beginning	Depreciation	Ending	Rev Req	
20													
21													
22													
23													
24													
25													
26	6,407,258	99,459	6,307,799						3,196,608	23,504	3,173,104		
27	6,407,258	99,459	6,307,799						3,196,608	23,504	3,173,104		
28	6,307,799	125,633	6,182,166						3,173,104	62,679	3,110,425		
29	6,307,799	125,633	6,182,166						3,173,104	62,679	3,110,425		
30	6,182,166	125,633	6,056,534		5,246,724	55,725	5,190,999		3,110,425	62,679	3,047,746		
31	6,182,166	125,633	6,056,534		5,246,724	55,725	5,190,999		3,110,425	62,679	3,047,746		
32	6,056,534	125,633	5,930,901		5,190,999	102,877	5,088,122		3,047,746	62,679	2,985,068		
33	6,056,534	125,633	5,930,901		5,190,999	102,877	5,088,122		3,047,746	62,679	2,985,068		
34	5,930,901	125,633	5,805,269	927,132	5,088,122	102,877	4,985,245	790,818	2,985,068	62,679	2,922,389	466,117	
35	5,930,901	125,633	5,805,269	981,370	5,088,122	102,877	4,985,245	837,372	2,985,068	62,679	2,922,389	493,418	

Line

Α	1,084,191	482,192	544,998
В	1,143,420	508,657	574,801
С	1,033,901	475,307	519,694
D	1,093,163	502,683	549,513
E	(50,290)	(6,885)	(25,304)
F	(50,257)	(5,973)	(25,288)
G	1.06685	1.06685	1.06685
Н	(53,652)	(7,346)	(26,996)
1	(53,617)	(6,373)	(26,979)

783,473 830,999 439,121 466,439

873,480 927,753

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10		Project	AA - 1		Project AB-2				Project AC			
11	Yes	b0231			Yes	b0456			Yes	b0227		
12	51	Install 500 kV b	reakers and		51	Re-Conductor 9.4 miles	of Edinburg - N	At. Jackson	51	Install 500/230 kV	transformer at E	Bristers;
13	13.6586%	500 kV bus wo	rk at Suffolk		13.6586%	115 kV			13.6586%	build new 230 kV	Bristers- Gaines	ville circuit,
14	0				0				0	upgrade two Loud	loun - Brambleto	n circuits
15	13.6586%				13.6586%				13.6586%			
	21,756,777				4,839,985				21,403,678			
17	426,603				94,902				419,680			
18	11				11				6			
L												
19	Beginning	Depreciation	Ending	Rev Req	Beginning	Depreciation	Ending	Rev Req	Beginning	Depreciation	Ending	Rev Req
20												
21												
22												
23												
24												
25												
26	21,756,777	53,325	21,703,452		4,839,985	11,863	4,828,122		21,403,678	227,327	21,176,351	
27	21,756,777	53,325	21,703,452		4,839,985	11,863	4,828,122		21,403,678	227,327	21,176,351	
28	21,703,452	426,603	21,276,848		4,828,122	94,902	4,733,221		21,176,351	419,680	20,756,671	
29 30	21,703,452 21,276,848	426,603 426,603	21,276,848 20,850,245		4,828,122 4,733,221	94,902 94,902	4,733,221 4,638,319		21,176,351 20,756,671	419,680 419,680	20,756,671 20,336,991	
31	21,276,646	426,603	20,850,245		4,733,221		4,638,319		20,756,671	419,680	20,336,991	
32	20,850,245	426,603	20,850,245		4,733,221	94,902 94,902	4,638,319		20,756,671	419,680	19.917.311	
32	20,850,245	426,603	20,423,641		4,638,319	94,902	4,543,417		20,336,991	419,680	19,917,311	
34	20,650,245	426,603	19.997.038	3.187.056	4,535,319	94,902	4,543,417	708.988	19.917.311	419,680	19,497,632	3.111.448
35	20,423,641	426,603	19,997,038	3,187,056	4,543,417	94,902	4,448,516	708,988	19,917,311	419,680	19,497,632	3,111,448
35	20,423,641	420,003	19,997,038	3,167,056	4,543,417	94,902	4,440,516	108,988	19,917,311	419,680	19,497,632	3,111,448

A B C D E F G H	3,728,213 3,728,213 3,522,974 3,552,974 (175,240) (175,240) 1.06685 (186,955)	1,853,328 1,853,328 790,390 790,390 (1,062,938) (1,062,938) 1,06685 (1,133,998) (1,133,998)	3,638,213 3,638,213 3,469,356 (168,857) (168,857) 1,06685 (180,146) (180,146)
	3,000,101	(425,010)	2,931,302
	3,000,101	(425,010)	2,931,302

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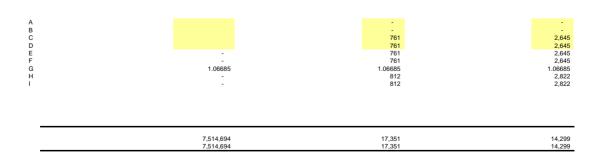
10		Project A	\G			2009 Add	d-1			2009 Ad	d-6	
11	Yes	b0455			Yes	B0453.3			Yes	B0837		
12	51	Add 2nd Endless Ca	everns 230/115	kV	51	Add Sowego 230/115/ kV transformer			51	At Mt. Storm, replace the existing MOD on		
13	13.6586%	transformer			13.6586%				13.6586%	the 500 kV side of	the transforme	r with a
14	0				1.25				0	circuit breaker		
15	13.6586%				14.5829%				13.6586%			
	3,554,673				3,355,513				779,172			
17	69,699				65,794				15,278			
18	5				9				6			
19	Beginning	Depreciation	Ending	Rev Req	Beginning	Depreciation	Ending	Rev Req	Beginning	Depreciation	Ending	Rev Req
20				-				-				-
21												
22												
23												
24												
25												
26	3,554,673	43,562	3,511,111		3,355,513	19,190	3,336,323		779,172	8,276	770,896	
27	3,554,673	43,562	3,511,111		3,355,513	19,190	3,336,323		779,172	8,276	770,896	
28	3.511.111	69,699	3.441.411		3.336.323	65,794	3.270.529		770.896	15,278	755.619	
29	3.511.111	69,699	3.441.411		3,336,323	65,794	3,270,529		770.896	15,278	755,619	
30	3,441,411	69,699	3,371,712		3,270,529	65,794	3,204,734		755,619	15,278	740,341	
31	3,441,411	69,699	3,371,712		3,270,529	65,794	3,204,734		755,619	15,278	740,341	
32	3,371,712	69,699	3,302,012		3,204,734	65,794	3,138,940		740,341	15,278	725,063	
33	3,371,712	69,699	3,302,012		3,204,734	65,794	3,138,940		740,341	15,278	725,063	
34	3,302,012	69,699	3,232,313	515,949	3,138,940	65,794	3,073,145	490,037	725,063	15,278	709,785	113,268
35	3,302,012	69,699	3,232,313	515,949	3,138,940	65,794	3,073,145	518,746	725,063	15,278	709,785	113,268

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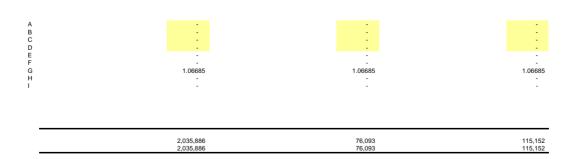
10		Projec	t AJ			Project	AK-1			Proje	ect AK-2	
11	Yes	B0327			Yes	B1507			Yes	B1507		
12	51	Build 2nd Harris	onburg - Valley	/ 230 kV	51	Rebuild Mt. Stor	m-Doubs 500 k	/	51	Rebuild Mt. Stor	m-Doubs 500 kV	
13	13.6586%				13.6586%				13.6586%			
14	0				0				0			
15	13.6586%				13.6586%				13.6586%			
	6,211,387				23,947,642				21,791,010			
17	121,792				469,562				427,275			
18	7				12				5			
19	Beginning	Depreciation	Ending	Rev Req	Beginning	Depreciation	Ending	Rev Req	Beginning	Depreciation	Ending	Rev Req
20												
21												
22												
23												
24 25												
26												
27												
28	6.211.387	55,821	6,155,566									
29	6.211.387	55.821	6,155,566									
30	6,155,566	121,792	6,033,774		23,947,642	19,565	23,928,077					
31	6,155,566	121,792	6,033,774		23,947,642	19,565	23,928,077					
32	6,033,774	121,792	5,911,982		23,928,077	469,562	23,458,515		21,791,010	267,047	21,523,963	
33	6,033,774	121,792	5,911,982		23,928,077	469,562	23,458,515		21,791,010	267,047	21,523,963	
34	5,911,982	121,792	5,790,190	920,969	23,458,515	469,562	22,988,954	3,641,603	21,523,963	427,275	21,096,689	3,337,970
35	5,911,982	121,792	5,790,190	920,969	23,458,515	469,562	22,988,954	3,641,603	21,523,963	427,275	21,096,689	3,337,970

A B C D E F G H	1,132,004 1,132,004 1,026,397 1,026,397 (105,607) (105,607) 1,06685 (112,667) (112,667)	167,606 167,606 167,606 167,606 1.06685 178,811	
	808,303 808,303	3,820,414 3,820,414	

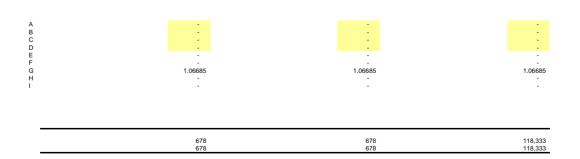
10		Proj	ect AK-3			Projec	t AL			Projec	t AM	
11	Yes	B1507			Yes	B0457			Yes	B0784		
12	51	Rebuild Mt. Stor	rm-Doubs 500 kV		51	Replace both wa	ave traps on D	ooms -	51	Replace Wave traps on North Anna to		
13	13.6586%				13.6586%	Lexington 500 k	V		13.6586%	Ladysmith 500 k	٧V	
14	0				0				0			
15	13.6586%				13.6586%				13.6586%			
	89,235,213				108,763				75,695			
17	1,749,710				2,133				1,484			
18	6				12				10			
19	Beginning	Depreciation	Ending	Rev Req	Beginning	Depreciation	Ending	Rev Req	Beginning	Depreciation	Ending	Rev Req
20			-	-		-	_	-		-	_	-
21												
22												
23												
24												
25												
26												
27												
28												
29 30												
30					108,763	89	108,674		75,695	309	75,386	
31					108,763	89	108,674		75,695	309	75,386	
32 33					108,674	2,133	106,542		75,386	1,484	73,902	
33					108,674	2,133	106,542		75,386	1,484	73,902	
34	89,235,213	947,760	88,287,453	7,514,694	106,542	2,133	104,409	16,539	73,902	1,484	72,417	11,477
35	89,235,213	947,760	88,287,453	7,514,694	106,542	2,133	104,409	16,539	73,902	1,484	72,417	11,477



10		Proje	ct AO			Project	AP-1			Project	AP-2	
11	Yes	B1224			Yes	B1508.3			Yes	B1508.3		
12	51	Install 2nd Clov	er 500/230		51	Upgrade a 115	kV shunt		51	Upgrade a 115 l	(V shunt	
13	13.6586%	kV transformer	and a 150		13.6586%	capacitor at Mei	rck		13.6586%	capacitor at Edir	nburg	
14	0	MVAr capacito	r		0				0		-	
15	13.6586%				13.6586%				13.6586%			
	15,008,981				494,588				755,038			
17	294,294				9,698				14,805			
18	2				8				2			
		_				•				-		
19	Beginning	Depreciation	Ending	Rev Req	Beginning	Depreciation	Ending	Rev Req	Beginning	Depreciation	Ending	Rev Req
20												
21												
22												
23												
24												
25												
26												
27												
28												
29 30												
31												
32					494,588	3,637	490,951		755,038	12,954	742,084	
33					494,588	3,637	490,951		755,038	12,954	742,084	
34	15,008,981	257,507	14,751,474	2,035,886	490,951	9,698	481,254	76,093	742,084	14,805	727,279	115,152
35	15.008.981	257.507	14.751.474	2.035.886	490.951	9.698	481.254	76.093	742.084	14.805	727.279	115.152

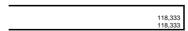


10		Project AQ				Projec	t AR			Projec	t AS	
11	Yes	B1647			Yes	B1648			Yes	B1649		
12	51	Upgrade the nar	ne plate		51	Upgrade the na	me plate rating		51	Replace Morrisv	ille 500 kV	
13	13.6586%	rating at Morrisvi	ille 500 kV		13.6586%	at Morrisville 50	0 kV		13.6586%	breaker 'H1T580)' with	
14	0	breaker 'H1T573	s' with		0	breaker 'H2T54	5' with		0	50kA breaker		
15	13.6586%	50kA breaker			13.6586%	50kA breaker			13.6586%			
	5,000				5,000				872,376			
17	98				98				17,105			
18	2				2				2			
19	Beginning	Depreciation	Ending	Rev Req	Beginning	Depreciation	Ending	Rev Req	Beginning	Depreciation	Ending	Rev Req
20												
21												
22												
23												
24												
25												
26												
27												
28												
29 30												
31												
32												
33												
34	5,000	86	4,914	678	5,000	86	4,914	678	872,376	14,967	857,409	118,333
35	5,000	86	4,914	678	5,000	86	4,914	678	872,376	14,967	857,409	118,333



10		Project	AT			1	
11	Yes	B1650			If Yes for Schedule	If No for Schedule	12 include in
12	51	Replace Morrisvill	6 500 kV		12 Include in this	this Sum.	12 Illicidae III
13	13.6586%	breaker 'H2T569'			Total.	uno oum.	
14	0	50kA breaker	WILLI		Total.		
15	13.6586%	JUNA DIEAREI					
10	872,376					Annual Revenue	Annual Revenue
17	17,105					Requirement	Requirement
18	2					including Incentive	excluding
10	_					if Applicable	Incentive
19	Beginning	Depreciation	Ending	Rev Req	Total	Sum	Sum
20	5						
21							
22							
23							
24							
25							
26							
27							
28							
29							
30							
31							
32							
33							
34	872,376	14,967	857,409	118,333	103,232,362	ĺ	52,506,836
35	872,376	14,967	857,409	118,333	108,402,353	55,818,377	





Virginia Electric and Power Company ATTACHMENT H-16A

Attachment 8 - Securitization Workpaper (000's)

Line #	#	Long Term Interest	
	105	Less LTD Interest on Securitization Bonds	(
		Capitalization	
	115	Less LTD on Securitization Ronds	

Virginia Electric and Power Company ATTACHMENT H-16A

Attachment 9 - Depreciation Rates¹

Plant Type	Applied Depreciation <u>Rate</u>
Transmission Plant Land	
Land Rights	1.36%
Structures and Improvements	1.41%
Station and Equipment	2.02%
Towers and Fixtures	2.36%
Poles and Fixtures	1.89%
Overhead conductors and Devices	1.90%
Underground Conduit	1.74%
Underground Conductors and Devices	2.50%
Roads and Trails	1.17%
General Plant	
Land Rights	1.70%
Structures and Improvements - Major	1.82%
Structures and Improvements - Other	2.26%
Communication Equipment	3.20%
Communication Equipment - Clearing	6.22%
Communication Equipment - Massed	6.22%
Communication Equipment - 25 Years	3.72%
Office Furniture and Equipment - EDP Hardware	27.38%
Office Furniture and Equipment - EDP Fixed Location	12.21%
Office Furniture and Equipment	1.64%
Laboratory Equipment	4.23%
Miscellaneous Equipment	2.53%
Stores Equipment	5.08%
Power Operated Equipment Tools, Shop and Garage Equipment	8.16% 4.76%
Electric Vehicle Recharge Equipment	13.23%
Lieutio venicie Necharge Equipment	13.23%

¹Depreciation rates may be changed only pursuant to a Section 205 or Section 206 proceeding.

ATTACHMENT C

ATTACHMENT C

PART 1 – THE ATRR PAGE FROM THE TRANSMISSION FORMULA BASED ON 2009 ACTUAL DATA AS INCLUDED IN THE JANUARY 12, 2011 INFORMATIONAL FILING IN DOCKET NO. ER09-545-000

-				411	
	nula Rate Appendix A posite Income Taxes	Notes	Instruction (Note H)		2009
лпрс					
131	Income Tax Rates FIT=Federal Income Tax Rate		Attachment 5		35.00
32	SIT=State Income Tax Rate or Composite	(Note I)	Attachment 5		6.22
33	<u>p</u>	(percent of federal income tax deductible for			0.0
34 35	T T/ (1-T)	T=1 - {[(1 - SIT) * (1 - FIT)] / (1 - SIT * F	IT * p)} =		39.0 64.0
	ITC Adjustment	(Note I)			
136	Amortized Investment Tax Credit	enter negative	Attachment 1	\$	(2
37	_T/(1-T)		(Line 135)	\$	64.0
138	ITC Adjustment Allocated to Transmission		(Line 136 * (1 + 137))	\$	(4
139	Income Tax Component =	CIT=(T/1-T) * Investment Return * (1-(W	VCI[Line 135 * 130 * (1-(126 / 129))]		44,84
40	Total Income Taxes		(Line 138 + 139)	\$	44,3
EVEN	NUE REQUIREMENT				
	Summary				
41	Net Property, Plant & Equipment		(Line 44)	\$	1,341,8
42 43	Adjustment to Rate Base Rate Base		(Line 61) (Line 62)	\$	-154, 1,187, 4
43	nate base		(Line 62)	Ψ	1,107,4
44	O&M		(Line 85)		84,
45 46	Depreciation & Amortization Taxes Other than Income		(Line 101) (Line 103)		42, 12,
47	Investment Return		(Line 103) (Line 130)		102,
48	Income Taxes		(Line 140)		44,3
149 1 50	Revenue Requirement		(Sum Lines 144 to 149)	\$	286,86
151	Net Plant Carrying Charge Revenue Requirement		(Line 150)	\$	286,8
52	Net Transmission Plant		(Line 24 - 35)	*	1,321,9
53	Net Plant Carrying Charge		(Line 151 / 152)		21.699
54	Net Plant Carrying Charge without Depreciation		(Line 151 - 86) / 152		18.366
55	Net Plant Carrying Charge without Depreciation, Return	or Income Taxes	(Line 151 - 86 - 130 - 140) / 152		7.221
	Net Plant Carrying Charge Calculation with 100 Basis Poir	nt increase in ROE			
56	Gross Revenue Requirement Less Return and Taxes		(Line 150 - 147 - 148)	\$	139,5
57	Increased Return and Taxes	- i- POF	Attachment 4		157,2
58 59	Net Revenue Requirement with 100 Basis Point increase Net Transmission Plant	e in ROE	(Line 156 + 157) (Line 152)		296,7 1,321,9
60	Net Plant Carrying Charge with 100 Basis Point increase	in BOE	(Line 152) (Line 158 / 159)		22.445
61	Net Plant Carrying Charge with 100 Basis Point increase		(Line 158 - 86) / 159		19.112
62	Revenue Requirement		(Line 150)	\$	286,8
63	True-up Adjustment	collect DIMO to Librate	Attachment 6		
64 65	Plus any increased ROE calculated on Attachment 7 oth	er tnan PJM Schedule 12 projects.	Attachment 7		1
65 66	Facility Credits under Section 30.9 of the PJM OATT. Revenue Credits		Attachment 5 Attachment 3		(8,2
67	Interest on Network Credits		PJM data		(0,2
68	Annual Transmission Revenue Requirement (ATRR	()	(Line 162 + 163 +164 + 165 + 166 + 167)	\$	278,7
	Rate for Network Integration Transmission Service				,
	1 CP Peak	(Note L)	PJM Data - Attachment 5		19.0
69 70	Rate (\$/MW-Year)	(***** =)	(Line 168 / 169)		14,631.

ATTACHMENT C

PART 2 – THE ATRR PAGE FROM THE TRANSMISSION FORMULA BASED ON 2010 ACTUAL DATA AS INCLUDED IN THE JANUARY 12, 2012 INFORMATIONAL FILING IN DOCKET NO. ER09-545-000

,	1.75				
	ula Rate Appendix A	No tes	Instruction (Note H)		2010
131	Income Tax Rates FIT=Federal Income Tax Rate		Attachment 5		35.00%
132	SIT=State Income Tax Rate or Composite	(Note I)	Attachment 5		6.22%
133	p	(percent of federal income tax deductible for state purposes)	Per State Tax Code		0.009
134 135	T T/(1-T)	$T=1 - \{[(1 - S\Pi) * (1 - F\Pi)] / (1 - S\Pi * F\Pi * p)\} =$			39.049 64.059
	ITC Adjustment	(Note I)			
136	Amortized Investment Tax Credit	enter negative	Attachment 1	\$	(163
137	T/(1-T)		(Line 135)	s	64.05%
138	ITC Adjustment Allocated to Transmission		(Line 136 * (1 + 137))	\$	(267)
139 I	Income Tax Component =	CIT=(T/1-T)*Investment Return*(1-(WCLTD/R)) =	[Line 135 * 130 * (1-(126 / 129))]		63,052
140	Total Income Taxes		(Line 138 + 139)		62,785
	UE REQUIREMENT		,		·
141	Summary Net Property, Plant & Equipment		(Line 44)	\$	1,810,753
142	Adjustment to Rate Base		(Line 61)		-221,049
143	Rate Base		(Line 62)	\$	1,589,705
144	O&M		(Line 85)		84,67
145 146	Depreciation & Amortization Taxes Other than Income		(Line 101) (Line 103)		52,399 16,572
147	Investment Return		(Line 103)		138,50
148	Income Taxes		(Line 140)		62,78
149 150	Revenue Requirement		(Sum Lines 144 to 149)	\$	354,933
,	Net Plant Carrying Charge				
151	Revenue Requirement		(Line 150)	\$	354,933
152	Net Transmission Plant		(Line 24 - 35)		1,790,053
153	Net Plant Carrying Charge		(Line 151 / 152)		19.8281%
154	Net Plant Carrying Charge without Depreciation	Town Town	(Line 151 - 86) /152		16.8135%
155	Net Plant Carrying Charge without Depreciation, Return of	or Income Taxes	(Line 151 - 86 - 130 - 140) / 152		5.5688%
1	Net Plant Carrying Charge Calculation with 100 Basis Poin	t increase in ROE			
156	Gross Revenue Requirement Less Return and Taxes		(Line 150 - 147 - 148)	\$	153,646
157	Increased Return and Taxes		Attachment 4		215,193
158	Net Revenue Requirement with 100 Basis Point increase	in ROE	(Line 156 + 157)		368,840
159 160	Net Transmission Plant Net Plant Carrying Charge with 100 Basis Point increase	in POF	(Line 152) (Line 158 / 159)		1,790,053 20.6050%
161	Net Plant Carrying Charge with 100 Basis Foint increase		(Line 158 - 86) /159		17.5904%
162	Revenue Requirement		(Line 150)	\$	354,933
163	True-up Adjustment		Attachment 6		-
164	Plus any increased ROE calculated on Attachment 7 other	er than PJMS chedule 12 projects.	Attachment 7		1,417
165	Facility Credits under Section 30.9 of the PJM OATT.		Attachment 5		- (0.000
166 167	Revenue Credits Interest on Network Credits		Attachment 3 P.IM.data		(9,228
168	Annual Transmission Revenue Requirement (ATRR))	(Line 162 + 163 + 164 + 165 + 166 + 167)	\$	347,123
1	Rate for Network Integration Transmission Service				
169	1 CP Peak	(Note L)	PJM Data		18,137
	D-+- (# 1 # 1 X/)		(Line 168 / 169)		19,138.93
170	Rate (\$MW-Year)		(Line 100 / 103)		10,100,00

ATTACHMENT D

ATTACHMENT D

PART 1 – AUDIT ADJUSTMENTS TO 2009 FORMULA INPUTS

DRS Adjustment to Virginia Power System

Due to Changes in DRS FERC Functionalization Method and Misclassification of Certain Invoices
as Required by the FERC Audit of 2009 and 2010

		2009		<u>Form</u>	ula Rate Input	: Adjustments and Mapping
	Methodology					
	Change	Misclassification				
			Total 2009	Adjustment	Appendix A	
	FERC Issue #1	FERC Issue #2	Adjustment	Amount	Line #	Adjustment Reference
920 Salaries	(819,679)		(819,679)			
921 Office Supplies & Expenses	224,357	(46,788)	177,569			
923 Outside Services Employed	(3,143,705)	(8,186)	(3,151,891)			
924 Property Insurance	24		24	24	70, 80	Appendix A, lines 70, 80
925 Injuries & Damages	605		605			
926 Employee Benefits	507,098	103	507,201			
OPEB	2,540,506		2,540,506	2,540,506	69	ATT5, OPEB
930.1 General Advertising Expenses	180,412	1,000	181,412	181,412	72	ATT5, General Advertising Expenses
930.2 Miscellaneous Expenses	(762,876)	(21,546)	(784,422)			
931 Rents	167,592		167,592			
935 Maintenance	1,159,650		1,159,650			
	53,984	(75,417)	(21,433)	(21,433)	69	ATT5, Total A&G Expenses
408.1 Taxes Other than Income Taxes	(265,440)		(265,440)	(265,440)	102	ATT2, Labor Related Taxes
427 Interest Expense - Long Term Debt	(225)		(225)	(225)	104	ATT5, Interest on Long-Term Debt
Total Adjustments			(287,098)			
421.1 Gain on Disposition of Property	(1,133)		(1,133)	No impact on fo	ormula rate	
426.1 Other Income Deductions - Donations	140,536	25,910	166,446	No impact on fo	ormula rate	
426.2 Other Income Deductions - Life Insurance Premium	(872)	·	(872)	No impact on fo	ormula rate	
426.3 Other Income Deductions	,		-	No impact on fo		
426.4 Other Income Deductions - Civic/Political Activity	73,150	9,329	82,479	No impact on fo		
426.5 Other Deductions	,	40,178	40,178	No impact on fo		
	211,681	75,417	287,098			

ATTACHMENT D

PART 2 – AUDIT ADJUSTMENTS TO 2010 FORMULA INPUTS

DRS Adjustment to Virginia Power System

Due to Changes in DRS FERC Functionalization Method
and Misclassification of Certain Invoices
as Required by the FERC Audit of 2009 and 2010

		2010		Form	ula Rate Input	Adjustments and Mapping
	Methodology Change	Misclassification				
			Total 2010	Adjustment Appendix A		
	FERC Issue #1	FERC Issue #2	Adjustment	Amount	Line #	Adjustment Reference
920 Salaries	5,941,317		5,941,317			
921 Office Supplies & Expenses	(197,037)	(74,250)	(271,287)			
923 Outside Services Employed	(5,254,927)	(45,922)	(5,300,849)			
925 Injuries & Damages	(6,307)		(6,307)			
926 Employee Benefits	328,566	(954)	327,612			
930.1 General Advertising Expenses	(55,824)	533	(55,291)	(55,291)	72	ATT5, General Advertising Expenses
930.2 Miscellaneous Expenses	(2,446,452)	53,326	(2,393,126)			
931 Rents	1,034,912		1,034,912			
935 Maintenance	177,956	(33,934)	144,022			
	(477,796)	(101,201)	(578,997)	(578,997)	69	ATT5, Total A&G Expenses
408.1 Taxes Other than Income Taxes	143,319		143,319	143,319	102	ATT2, Labor Related Taxes
Total Adjustments			(435,678)			
421.1 Gain on Disposition of Property	349,499		349,499	No impact on fo	ormula rate	
426.1 Other Income Deductions - Donations	6,342	62,880	69,222	No impact on fo	ormula rate	
426.2 Other Income Deductions - Life Insurance Premium	18,912		18,912	No impact on fo	ormula rate	
426.4 Other Income Deductions - Civic/Political Activity	(40,276)	4,833	(35,443)	No impact on fo	ormula rate	
426.5 Other Deductions		33,488	33,488	No impact on fo	ormula rate	
	334,477	101,201	435,678	•		

ATTACHMENT D

PART 3 – TRANSMISSION FORMULA BASED ON 2009 ACTUAL DATA WITH AUDIT ADJUSTMENTS INCLUDED

$\Delta I I$	inia Electric and Power Company ACHMENT H-16A		FERC Form 1 Page # or		
	mula Rate Appendix A	Notes	Instruction (Note H)		2009
	ded cells are input cells				(000's)
Alloca	•				
	Wages & Salary Allocation Factor				
1	Transmission Wages Expense		p354.21b/ Attachment 5	\$	23,256
2	Less Generator Step-ups		Attachment 5		62
3	Net Transmission Wage Expenses		(Line 1 - 2)		23,194
4	Total Wages Expense		p354.28b/Attachment 5		625,620
5 6	Less A&G Wages Expense Total		p354.27b/Attachment 5 (Line 4 - 5)	\$	138,664 486,956
			,	Ψ	
7	Wages & Salary Allocator	(Note B)	(Line 3 / 6)		4.7632%
	Plant Allocation Factors				
8	Electric Plant in Service	(Notes A& Q)	p207.104.g/Attachment 5	\$	21,423,195
9	Common Plant In Service - Electric		(Line 26)		(
10	Total Plant In Service		(Sum Lines 8 & 9)		21,423,195
11	Accumulated Depreciation (Total Electric Plant)	(Notes A & Q)	(Line 15 - 14 - 13 -12)		8,775,957
12	Accumulated Intangible Amortization	(Notes A & Q)	p200.21c/Attachment 5		170,732
13	Accumulated Common Amortization - Electric	(Notes A & Q)	p356/Attachment 5		(
14	Accumulated Common Plant Depreciation - Electric	(Notes A & Q)	p356/Attachment 5		(
15	Total Accumulated Depreciation		p219.29c/Attachment 5		8,946,690
16	Net Plant		(Line 10 - 15)		12,476,506
17	Transmission Gross Plant		(Line 31 - 30)		2,129,045
18	Gross Plant Allocator	(Note B)	(Line 31 - 30) (Line 17 / 10)		9.9380%
40	Transmission Net Plant		4: 44 00	•	1,338,382
19	Transmission Net Plant				
20	Net Plant Allocator Calculations	(Note B)	(Line 44 - 30) (Line 19 / 16)	\$	10.7272%
20 Plant	Net Plant Allocator Calculations Plant In Service	, ,	(Line 19 / 16)		10.7272%
20 Plant 21	Net Plant Allocator Calculations Plant In Service Transmission Plant In Service	(Notes A & Q)	(Line 19 / 16) p207.58.g/Attachment 5	\$	2,270,901
20 Plant 21 22	Net Plant Allocator Calculations Plant In Service Transmission Plant In Service Less: Generator Step-ups	(Notes A & Q) (Notes A & Q)	(Line 19 / 16) p207.58.g/Attachment 5 Attachment 5		2,270,901 156,332
20 Plant 21	Net Plant Allocator Calculations Plant In Service Transmission Plant In Service	(Notes A & Q)	(Line 19 / 16) p207.58.g/Attachment 5		2,270,901 156,332 23,769
20 Plant 21 22 23 24	Net Plant Allocator Calculations Plant In Service Transmission Plant In Service Less: Generator Step-ups Less: Interconnect Facilities Installed After March 15, 2000 Total Transmission Plant In Service	(Notes A & Q) (Notes A & Q) (Notes A & Q)	p207.58.g/Attachment 5 Attachment 5 Attachment 5 (Lines 21 - 22 - 23)		2,270,901 156,332 23,766 2,090,800
20 Plant 21 22 23 24 25	Net Plant Allocator Calculations Plant In Service Transmission Plant In Service Less: Generator Step-ups Less: Interconnect Facilities Installed After March 15, 2000 Total Transmission Plant In Service General & Intangible	(Notes A & Q) (Notes A & Q)	p207.58.g/Attachment 5 Attachment 5 Attachment 5 (Lines 21 - 22 - 23) p205.5.g + p207.99.g/Attachment 5		2,270,901 156,332 23,760 2,090,800 802,930
20 Plant 21 22 23 24 25 26	Net Plant Allocator Calculations Plant In Service Transmission Plant In Service Less: Generator Step-ups Less: Interconnect Facilities Installed After March 15, 2000 Total Transmission Plant In Service General & Intangible Common Plant (Electric Only)	(Notes A & Q) (Notes A & Q) (Notes A & Q)	p207.58.g/Attachment 5 Attachment 5 Attachment 5 (Lines 21 - 22 - 23) p205.5.g + p207.99.g/Attachment 5 p356/Attachment 5		2,270,901 156,332 23,766 2,090,800 802,930
20 Plant 21 22 23 24 25	Net Plant Allocator Calculations Plant In Service Transmission Plant In Service Less: Generator Step-ups Less: Interconnect Facilities Installed After March 15, 2000 Total Transmission Plant In Service General & Intangible Common Plant (Electric Only) Total General & Common	(Notes A & Q) (Notes A & Q) (Notes A & Q)	(Line 19 / 16) p207.58.g/Attachment 5 Attachment 5 Attachment 5 (Lines 21 - 22 - 23) p205.5.g + p207.99.g/Attachment 5 p356/Attachment 5 (Line 25 + 26)		2,270,901 156,332 23,766 2,090,800 802,930 (802,930
21 22 23 24 25 26 27	Net Plant Allocator Calculations Plant In Service Transmission Plant In Service Less: Generator Step-ups Less: Interconnect Facilities Installed After March 15, 2000 Total Transmission Plant In Service General & Intangible Common Plant (Electric Only)	(Notes A & Q) (Notes A & Q) (Notes A & Q)	p207.58.g/Attachment 5 Attachment 5 Attachment 5 (Lines 21 - 22 - 23) p205.5.g + p207.99.g/Attachment 5 p356/Attachment 5		2,270,901 156,332 23,769 2,090,800 802,930 (802,930 4.7632%
21 22 23 24 25 26 27 28	Net Plant Allocator Calculations Plant In Service Transmission Plant In Service Less: Generator Step-ups Less: Interconnect Facilities Installed After March 15, 2000 Total Transmission Plant In Service General & Intangible Common Plant (Electric Only) Total General & Common Wage & Salary Allocation Factor	(Notes A & Q) (Notes A & Q) (Notes A & Q)	(Line 19 / 16) p207.58.g/Attachment 5 Attachment 5 Attachment 5 (Lines 21 - 22 - 23) p205.5.g + p207.99.g/Attachment 5 p356/Attachment 5 (Line 25 + 26) (Line 7)	\$	2,270,901 156,332 23,765 2,090,800 802,930 4,7632% 38,245
21 22 23 24 25 26 27 28 29	Net Plant Allocator Calculations Plant In Service Transmission Plant In Service Less: Generator Step-ups Less: Interconnect Facilities Installed After March 15, 2000 Total Transmission Plant In Service General & Intangible Common Plant (Electric Only) Total General & Common Wage & Salary Allocation Factor General & Common Plant Allocated to Transmission Plant Held for Future Use (Including Land)	(Notes A & Q) (Notes A & Q) (Notes A & Q) (Notes A & Q)	P207.58.g/Attachment 5	\$	2,270,901 156,332 23,768 2,090,800 802,930 4.7632% 38,245
21 22 23 24 25 26 27 28 29	Plant In Service Transmission Plant In Service Less: Generator Step-ups Less: Interconnect Facilities Installed After March 15, 2000 Total Transmission Plant In Service General & Intangible Common Plant (Electric Only) Total General & Common Wage & Salary Allocation Factor General & Common Plant Allocated to Transmission Plant Held for Future Use (Including Land) TOTAL Plant In Service	(Notes A & Q) (Notes A & Q) (Notes A & Q) (Notes A & Q)	(Line 19 / 16) p207.58.g/Attachment 5 Attachment 5 Attachment 5 (Lines 21 - 22 - 23) p205.5.g + p207.99.g/Attachment 5 (Line 25 + 26) (Line 7) (Line 27 * 28)	\$	2,270,901 156,332 23,768 2,090,800 802,930 (802,930 4.7632% 38,245
20 21 22 23 24 25 26 27 28 29 30	Net Plant Allocator Calculations Plant In Service Transmission Plant In Service Less: Generator Step-ups Less: Interconnect Facilities Installed After March 15, 2000 Total Transmission Plant In Service General & Intangible Common Plant (Electric Only) Total General & Common Wage & Salary Allocation Factor General & Common Plant Allocated to Transmission Plant Held for Future Use (Including Land) TOTAL Plant In Service Accumulated Depreciation	(Notes A & Q)	p207.58.g/Attachment 5 Attachment 5 Attachment 5 (Lines 21 - 22 - 23) p205.5.g + p207.99.g/Attachment 5 (Line 25 + 26) (Line 7) (Line 27 * 28) p214.47.d/Attachment 5 (Line 24 + 29 + 30)	\$ \$ \$ \$ \$	2,270,901 156,332 23,769 2,090,800 802,930 4.7632% 38,245 3,517 2,132,562
21 22 23 24 25 26 27 28 29 30 31	Net Plant Allocator Calculations Plant In Service Transmission Plant In Service Less: Generator Step-ups Less: Interconnect Facilities Installed After March 15, 2000 Total Transmission Plant In Service General & Intangible Common Plant (Electric Only) Total General & Common Wage & Salary Allocation Factor General & Common Plant Allocated to Transmission Plant Held for Future Use (Including Land) TOTAL Plant In Service Accumulated Depreciation Transmission Accumulated Depreciation	(Notes A & Q) (Notes A & Q) (Notes A & Q) (Notes A & Q) (Notes A & Q) (Notes C & Q)	P207.58.g/Attachment 5	\$	2,270,901 156,332 23,76: 2,090,800 802,930 4.76329 38,245 3,517 2,132,562
21 22 23 24 25 26 27 28 29 30 31	Net Plant Allocator Calculations Plant In Service Transmission Plant In Service Less: Generator Step-ups Less: Interconnect Facilities Installed After March 15, 2000 Total Transmission Plant In Service General & Intangible Common Plant (Electric Only) Total General & Common Wage & Salary Allocation Factor General & Common Plant Allocated to Transmission Plant Held for Future Use (Including Land) TOTAL Plant In Service Accumulated Depreciation Transmission Accumulated Depreciation Less Accumulated Depreciation for Generator Step-ups	(Notes A & Q) (Notes A & Q) (Notes A & Q) (Notes A & Q) (Notes C & Q)	p207.58.g/Attachment 5 Attachment 5 Attachment 5 (Lines 21 - 22 - 23) p205.5.g + p207.99.g/Attachment 5 (Line 25 + 26) (Line 7) (Line 7) (Line 27 * 28) p214.47.d/Attachment 5 (Line 24 + 29 + 30)	\$ \$ \$ \$ \$	2,270,901 156,332 23,76; 2,090,800 802,930 4.76322 38,245 3,517 2,132,562
21 22 23 24 25 26 27 28 29 30 31	Net Plant Allocator Calculations Plant In Service Transmission Plant In Service Less: Generator Step-ups Less: Interconnect Facilities Installed After March 15, 2000 Total Transmission Plant In Service General & Intangible Common Plant (Electric Only) Total General & Common Wage & Salary Allocation Factor General & Common Plant Allocated to Transmission Plant Held for Future Use (Including Land) TOTAL Plant In Service Accumulated Depreciation Transmission Accumulated Depreciation Less Accumulated Depreciation for Generator Step-ups Less Accumulated Depreciation Interconnect Facilities Installed After March	(Notes A & Q) (Notes A & Q) (Notes A & Q) (Notes A & Q) (Notes A & Q) (Notes C & Q)	(Line 19 / 16) p207.58.g/Attachment 5 Attachment 5 Attachment 5 (Lines 21 - 22 - 23) p205.5.g + p207.99.g/Attachment 5 p356/Attachment 5 (Line 25 + 26) (Line 7) (Line 27 * 28) p214.47.d/Attachment 5 (Line 24 + 29 + 30) p219.25.c/Attachment 5 Attachment 5 Attachment 5 Attachment 5	\$ \$ \$ \$ \$	2,270,901 156,332 23,76 2,090,800 802,930 4.76329 38,245 3,517 2,132,562
21 22 23 24 25 26 27 28 29 30 31	Plant In Service Transmission Plant In Service Less: Generator Step-ups Less: Interconnect Facilities Installed After March 15, 2000 Total Transmission Plant In Service General & Intangible Common Plant (Electric Only) Total General & Common Wage & Salary Allocation Factor General & Common Plant Allocated to Transmission Plant Held for Future Use (Including Land) TOTAL Plant In Service Accumulated Depreciation Transmission Accumulated Depreciation for Generator Step-ups Less Accumulated Depreciation for Interconnect Facilities Installed After March Total Accumulated Depreciation for Interconnect Facilities Installed After March Total Accumulated Depreciation for Interconnect Facilities Installed After March	(Notes A & Q) (Notes A & Q) (Notes A & Q) (Notes A & Q) (Notes A & Q) (Notes C & Q)	P207.58.g/Attachment 5	\$ \$ \$ \$ \$	2,270,901 156,332 23,76 2,090,800 802,930 4.76329 38,245 3,517 2,132,562 807,425 34,49 4,09 768,83
20 21 22 23 24 25 26 27 28 29 30 31	Net Plant Allocator Calculations Plant In Service Transmission Plant In Service Less: Generator Step-ups Less: Interconnect Facilities Installed After March 15, 2000 Total Transmission Plant In Service General & Intangible Common Plant (Electric Only) Total General & Common Wage & Salary Allocation Factor General & Common Plant Allocated to Transmission Plant Held for Future Use (Including Land) TOTAL Plant In Service Accumulated Depreciation Transmission Accumulated Depreciation Less Accumulated Depreciation for Generator Step-ups Less Accumulated Depreciation for Interconnect Facilities Installed After March Total Accumulated Depreciation for Transmission Accumulated General Depreciation	(Notes A & Q) (Notes A & Q) (Notes A & Q) (Notes A & Q) (Notes C & Q) (Notes C & Q) (Notes A & Q) (Notes A & Q) (Notes A & Q) (Notes A & Q) (Notes A & Q)	P207.58.g/Attachment 5	\$ \$ \$ \$ \$	2,270,901 156,332 23,76 2,990,800 802,930 4,76322 38,245 3,517 2,132,562 807,429 34,49 4,09 768,83 287,56;
21 22 23 24 25 26 27 28 29 30 31 32 33 34 35	Plant In Service Transmission Plant In Service Less: Generator Step-ups Less: Interconnect Facilities Installed After March 15, 2000 Total Transmission Plant In Service General & Intangible Common Plant (Electric Only) Total General & Common Wage & Salary Allocation Factor General & Common Plant Allocated to Transmission Plant Held for Future Use (Including Land) TOTAL Plant In Service Accumulated Depreciation Transmission Accumulated Depreciation Less Accumulated Depreciation for Generator Step-ups Less Accumulated Depreciation for Interconnect Facilities Installed After March Total Accumulated Depreciation for Interconnect Facilities Installed After March Total Accumulated Depreciation for Transmission Accumulated General Depreciation Accumulated Intangible Amortization	(Notes A & Q) (Notes A & Q) (Notes A & Q) (Notes A & Q) (Notes A & Q) (Notes C & Q)	(Line 19 / 16) p207.58.g/Attachment 5 Attachment 5 Attachment 5 (Lines 21 - 22 - 23) p205.5.g + p207.99.g/Attachment 5 (Line 25 + 26) (Line 7) (Line 27 * 28) p214.47.d/Attachment 5 (Line 24 + 29 + 30) p219.25.c/Attachment 5 Attachment 5 Attachment 5 Attachment 5 (Line 32 - 33 - 34) p219.28.b/Attachment 5 (Line 12)	\$ \$ \$ \$ \$	2,270,901 156,332 23,76 2,090,800 802,930 4.76329 38,245 3,517 2,132,562 807,425 34,49 4,09 768,83 287,56 170,73
20 21 22 23 24 25 26 27 28 29 30 31 32 33 34 35 36 37	Plant In Service Transmission Plant In Service Less: Generator Step-ups Less: Interconnect Facilities Installed After March 15, 2000 Total Transmission Plant In Service General & Intangible Common Plant (Electric Only) Total General & Common Wage & Salary Allocation Factor General & Common Plant Allocated to Transmission Plant Held for Future Use (Including Land) TOTAL Plant In Service Accumulated Depreciation Less Accumulated Depreciation for Generator Step-ups Less Accumulated Depreciation for Interconnect Facilities Installed After March Total Accumulated Depreciation for Transmission Accumulated General Depreciation Accumulated Common Amortization - Electric	(Notes A & Q) (Notes A & Q) (Notes A & Q) (Notes A & Q) (Notes C & Q) (Notes C & Q) (Notes A & Q) (Notes A & Q) (Notes A & Q) (Notes A & Q) (Notes A & Q)	Description Page 1 Page 2 Page	\$ \$ \$ \$ \$	2,270,901 156,332 23,76; 2,090,800 802,930 4.76329 38,245 3,517 2,132,562 807,429 34,49 4,099 768,83; 287,56;
21 22 23 24 25 26 27 28 29 30 31 32 33 34 35 36 37 38	Plant In Service Transmission Plant In Service Less: Generator Step-ups Less: Interconnect Facilities Installed After March 15, 2000 Total Transmission Plant In Service General & Intangible Common Plant (Electric Only) Total General & Common Wage & Salary Allocation Factor General & Common Plant Allocated to Transmission Plant Held for Future Use (Including Land) TOTAL Plant In Service Accumulated Depreciation Transmission Accumulated Depreciation Less Accumulated Depreciation for Generator Step-ups Less Accumulated Depreciation for Interconnect Facilities Installed After March Total Accumulated Depreciation for Interconnect Facilities Installed After March Total Accumulated Depreciation for Transmission Accumulated General Depreciation Accumulated Intangible Amortization	(Notes A & Q) (Notes A & Q) (Notes A & Q) (Notes A & Q) (Notes C & Q) (Notes C & Q) (Notes A & Q) (Notes A & Q) (Notes A & Q) (Notes A & Q) (Notes A & Q)	(Line 19 / 16) p207.58.g/Attachment 5 Attachment 5 Attachment 5 (Lines 21 - 22 - 23) p205.5.g + p207.99.g/Attachment 5 (Line 25 + 26) (Line 7) (Line 27 * 28) p214.47.d/Attachment 5 (Line 24 + 29 + 30) p219.25.c/Attachment 5 Attachment 5 Attachment 5 Attachment 5 (Line 32 - 33 - 34) p219.28.b/Attachment 5 (Line 12)	\$ \$ \$ \$ \$	2,270,901 156,332 23,76 2,090,800 802,930 4.76329 38,245 3,517 2,132,562 807,425 34,49 4,09 768,83 287,56 170,73
21 22 23 24 25 26 27 28 29 30 31 31 32 33 34 35 36 37 38 39 40 41	Plant In Service Transmission Plant In Service Less: Generator Step-ups Less: Interconnect Facilities Installed After March 15, 2000 Total Transmission Plant In Service General & Intangible Common Plant (Electric Only) Total General & Common Wage & Salary Allocation Factor General & Common Plant Allocated to Transmission Plant Held for Future Use (Including Land) TOTAL Plant In Service Accumulated Depreciation Transmission Accumulated Depreciation for Generator Step-ups Less Accumulated Depreciation for Generator Step-ups Less Accumulated Depreciation for Interconnect Facilities Installed After March Total Accumulated Depreciation for Transmission Accumulated General Depreciation Accumulated Common Amortization - Electric Common Plant Accumulated Depreciation (Electric Only) Total Accumulated Depreciation Vage & Salary Allocation Factor	(Notes A & Q) (Notes A & Q) (Notes A & Q) (Notes A & Q) (Notes C & Q) (Notes C & Q) (Notes A & Q) (Notes A & Q) (Notes A & Q) (Notes A & Q) (Notes A & Q)	P207.58.g/Attachment 5	\$ \$ \$ \$ \$	2,270,901 156,332 23,769 2,090,800 802,930 4.7632% 38,245 3,517 2,132,562 807,429 34,499 4,099 768,833 287,566 170,733 (1) (2) 458,299 4.7632%
21 22 23 24 25 26 27 28 29 30 31 32 33 34 35 36 37 38 39 40	Net Plant Allocator Calculations Plant In Service Transmission Plant In Service Less: Generator Step-ups Less: Interconnect Facilities Installed After March 15, 2000 Total Transmission Plant In Service General & Intangible Common Plant (Electric Only) Total General & Common Wage & Salary Allocation Factor General & Common Plant Allocated to Transmission Plant Held for Future Use (Including Land) TOTAL Plant In Service Accumulated Depreciation Transmission Accumulated Depreciation for Generator Step-ups Less Accumulated Depreciation for Interconnect Facilities Installed After March Total Accumulated Depreciation for Transmission Accumulated General Depreciation Accumulated Intangible Amortization Accumulated Common Amortization - Electric Common Plant Accumulated Depreciation (Electric Only) Total Accumulated Depreciation	(Notes A & Q) (Notes A & Q) (Notes A & Q) (Notes A & Q) (Notes C & Q) (Notes C & Q) (Notes A & Q) (Notes A & Q) (Notes A & Q) (Notes A & Q) (Notes A & Q)	P207.58.g/Attachment 5	\$ \$ \$ \$ \$	2,270,901 156,332 23,765 2,090,800 802,930 4.7632% 38,245 3,517 2,132,562 807,429 34,499 4,098 768,833 287,566 170,732 (458,298 4,7632%
21 22 23 24 25 26 27 28 29 30 31 32 33 34 35 36 37 38 39 40 41	Plant In Service Transmission Plant In Service Less: Generator Step-ups Less: Interconnect Facilities Installed After March 15, 2000 Total Transmission Plant In Service General & Intangible Common Plant (Electric Only) Total General & Common Wage & Salary Allocation Factor General & Common Plant Allocated to Transmission Plant Held for Future Use (Including Land) TOTAL Plant In Service Accumulated Depreciation Transmission Accumulated Depreciation for Generator Step-ups Less Accumulated Depreciation for Generator Step-ups Less Accumulated Depreciation for Interconnect Facilities Installed After March Total Accumulated Depreciation for Transmission Accumulated General Depreciation Accumulated Common Amortization - Electric Common Plant Accumulated Depreciation (Electric Only) Total Accumulated Depreciation Vage & Salary Allocation Factor	(Notes A & Q) (Notes A & Q) (Notes A & Q) (Notes A & Q) (Notes C & Q) (Notes C & Q) (Notes A & Q) (Notes A & Q) (Notes A & Q) (Notes A & Q) (Notes A & Q)	P207.58.g/Attachment 5	\$ \$ \$ \$ \$	2,270,901 156,332 23,769 2,090,800 802,930 4.7632% 38,245 3,517 2,132,562

-	ginia Electric and Power Company FACHMENT H-16A		FERC Form 1 Page # or			
or	mula Rate Appendix A	Notes	Instruction (Note H)		2009	
ljus	stment To Rate Base					
	Accumulated Deferred Income Taxes					
45	ADIT net of FASB 106 and 109		Attachment 1	\$	(172,673)	
46	Accumulated Deferred Income Taxes Allocated To Transmission		(Line 45)	\$	(172,673)	
	Transmission O&M Reserves					
47	Total Balance Transmission Related Account 242 Reserves	Enter Negative	Attachment 5	\$	(1,478)	
	Description					
48	Prepayments Prepayments	(Notes A & R)	Attachment 5	\$	1,916	
49	Total Prepayments Allocated to Transmission	,,	(Line 48)	\$	1,916	
	Materials and Supplies					
50	Undistributed Stores Exp	(Notes A & R)	p227.6c & 16.c	\$	-	
51	Wage & Salary Allocation Factor		(Line 7)		4.7632%	
52 53	Total Transmission Allocated Materials and Supplies Transmission Materials & Supplies		(Line 50 * 51) p227.8c/2		7,200	
54	Total Materials & Supplies Allocated to Transmission		(Line 52 + 53)	\$	7,200	
	Cash Working Capital		(=:::0 0= : 00)	Ť	7,277	
55	Transmission Operation & Maintenance Expense		(Line 85)	\$	84,470	
56	1/8th Rule		x 1/8		12.5%	
57	Total Cash Working Capital Allocated to Transmission		(Line 55 * 56)	\$	10,559	
	Network Credits					
58	Outstanding Network Credits	(Note N)	Attachment 5 / From PJM		0	
59 60	Less Accumulated Depreciation Associated with Facilities with Outstanding Net Outstanding Credits	(Note N)	Attachment 5 / From PJM (Line 58 - 59)		<u>0</u>	
0.1	· ·		,		(454.470)	
61	TOTAL Adjustment to Rate Base		(Line 46 + 47 + 49 + 54 + 57 - 60)	\$	(154,478)	
62	Rate Base		(Line 44 + 61)	\$	1,187,421	
&M						
	Transmission O&M					
63	Transmission O&M Transmission O&M		p321.112.b/Attachment 5	\$	72,730	
			p321.112.b/Attachment 5 Attachment 5	\$	72,730 193	
64 65	Transmission O&M Less GSU Maintenance Less Account 565 - Transmission by Others		Attachment 5 p321.96.b/Attachment 5	\$		
64 65 66	Transmission O&M Less GSU Maintenance Less Account 565 - Transmission by Others Plus Schedule 12 Charges billed to Transmission Owner and booked to Acc	(Note O)	Attachment 5 p321.96.b/Attachment 5 PJM Data		193 8,522 <u>0</u>	
64 65 66	Transmission O&M Less GSU Maintenance Less Account 565 - Transmission by Others	(Note O)	Attachment 5 p321.96.b/Attachment 5	\$	193 8,522	
64 65 66 67	Transmission O&M Less GSU Maintenance Less Account 565 - Transmission by Others Plus Schedule 12 Charges billed to Transmission Owner and booked to Acc Transmission O&M Allocated General & Common Expenses	,	Attachment 5 p321.96.b/Attachment 5 PJM Data (Lines 63 - 64 + 65 + 66)		193 8,522 0 64,015	
64 65 66 67	Transmission O&M Less GSU Maintenance Less Account 565 - Transmission by Others Plus Schedule 12 Charges billed to Transmission Owner and booked to Acc Transmission O&M Allocated General & Common Expenses Common Plant O&M	(Note O)	Attachment 5 p321.96.b/Attachment 5 PJM Data (Lines 63 - 64 + 65 + 66)		193 8,522 0 64,015	
64 65 66 67 68 69	Transmission O&M Less GSU Maintenance Less Account 565 - Transmission by Others Plus Schedule 12 Charges billed to Transmission Owner and booked to Acc Transmission O&M Allocated General & Common Expenses Common Plant O&M Total A&G	,	Attachment 5 p321.96.b/Attachment 5 PJM Data (Lines 63 - 64 + 65 + 66) p356 Attachment 5		193 8,522 0 64,015	Adinament
64 65 66 67 68 69 70	Transmission O&M Less GSU Maintenance Less Account 565 - Transmission by Others Plus Schedule 12 Charges billed to Transmission Owner and booked to Acc Transmission O&M Allocated General & Common Expenses Common Plant O&M Total A&G Less Property Insurance Account 924	(Note A)	Attachment 5 p321.96.b/Attachment 5 p371.96.b/Attachment 5 p371.96.b/Attachment 5 p356 Attachment 5 p323.185b		193 8,522 0 64,015 0 448,989 11,291	Adjustment Amt
64 65 66 67 68 69 70 71	Transmission O&M Less GSU Maintenance Less Account 565 - Transmission by Others Plus Schedule 12 Charges billed to Transmission Owner and booked to Acc Transmission O&M Allocated General & Common Expenses Common Plant O&M Total A&G Less Property Insurance Account 924 Less Regulatory Commission Exp Account 928	,	Attachment 5 p321.96.b/Attachment 5 PJM Data (Lines 63 - 64 + 65 + 66) p356 Attachment 5 p323.185b p323.189b/Attachment 5		193 8,522 0 64,015 0 448,989 11,291 31,443	Adjustment Amt
64 65 66 67 68 69 70 71 72	Transmission O&M Less GSU Maintenance Less Account 565 - Transmission by Others Plus Schedule 12 Charges billed to Transmission Owner and booked to Acc Transmission O&M Allocated General & Common Expenses Common Plant O&M Total A&G Less Property Insurance Account 924 Less Regulatory Commission Exp Account 928 Less General Advertising Exp Account 930.1	(Note A)	Attachment 5 p321.96.b/Attachment 5 PJM Data (Lines 63 - 64 + 65 + 66) p356 Attachment 5 p323.185b p323.189b/Attachment 5 p323.191b/Attachment 5 p323.1911b/Attachment 5		193 8,522 0 64,015 0 448,989 11,291 31,443 2,862	Adjustment Amt
64 65 66 67 68 69 70 71 72 73	Transmission O&M Less GSU Maintenance Less Account 565 - Transmission by Others Plus Schedule 12 Charges billed to Transmission Owner and booked to Acc Transmission O&M Allocated General & Common Expenses Common Plant O&M Total A&G Less Property Insurance Account 924 Less Regulatory Commission Exp Account 928 Less General Advertising Exp Account 930.1 Less EPRI Dues	(Note A)	Attachment 5 p321.96.b/Attachment 5 p31.96.b/Attachment 5 p31.95 (Lines 63 - 64 + 65 + 66) p356 Attachment 5 p323.185b p323.189b/Attachment 5 p323.911b/Attachment 5 p352-353/Attachment 5	\$	193 8,522 0 64,015 0 448,989 11,291 31,443 2,862 2,815	Adjustment Amt
64 65 66 67 68 69 70 71 72 73 74	Transmission O&M Less GSU Maintenance Less Account 565 - Transmission by Others Plus Schedule 12 Charges billed to Transmission Owner and booked to Acc Transmission O&M Allocated General & Common Expenses Common Plant O&M Total A&G Less Property Insurance Account 924 Less Regulatory Commission Exp Account 928 Less General Advertising Exp Account 930.1 Less EPRI Dues General & Common Expenses	(Note A)	Attachment 5 p321.96.b/Attachment 5 PJM Data (Lines 63 - 64 + 65 + 66) p356 Attachment 5 p323.185b p323.185b p323.911b/Attachment 5 p323.911b/Attachment 5 p352-353/Attachment 5 (Lines 68 + 69) - Sum (70 to 73)		193 8,522 0 64,015 0 448,989 11,291 31,443 2,862 2,815 400,578	Adjustment Amt
64 65 66 67 68 69 70 71 72 73 74 75	Transmission O&M Less GSU Maintenance Less Account 565 - Transmission by Others Plus Schedule 12 Charges billed to Transmission Owner and booked to Acc Transmission O&M Allocated General & Common Expenses Common Plant O&M Total A&G Less Property Insurance Account 924 Less Regulatory Commission Exp Account 928 Less General Advertising Exp Account 930.1 Less EPRI Dues	(Note A)	Attachment 5 p321.96.b/Attachment 5 p31.96.b/Attachment 5 p31.95 (Lines 63 - 64 + 65 + 66) p356 Attachment 5 p323.185b p323.189b/Attachment 5 p323.911b/Attachment 5 p352-353/Attachment 5	\$	193 8,522 0 64,015 0 448,989 11,291 31,443 2,862 2,815	Adjustment Amt
67 68 69 70 71 72	Transmission O&M Less GSU Maintenance Less Account 565 - Transmission by Others Plus Schedule 12 Charges billed to Transmission Owner and booked to Acc Transmission O&M Allocated General & Common Expenses Common Plant O&M Total A&G Less Property Insurance Account 924 Less Regulatory Commission Exp Account 928 Less General Advertising Exp Account 930.1 Less EPRI Dues General & Common Expenses Wage & Salary Allocation Factor General & Common Expenses Allocated to Transmission	(Note A)	Attachment 5 p321.96.b/Attachment 5 PJM Data (Lines 63 - 64 + 65 + 66) p356 Attachment 5 p323.185b p323.185b p323.189b/Attachment 5 p323.911b/Attachment 5 p362-353/Attachment 5 (Lines 68 + 69) - Sum (70 to 73) (Line 7)	\$	193 8,522 0 0 64,015 0 448,989 11,291 31,443 2,862 2,815 400,578 4.7632%	Adjustment Amt
64 65 66 67 68 69 70 71 72 73 74 75 76	Transmission O&M Less GSU Maintenance Less Account 565 - Transmission by Others Plus Schedule 12 Charges billed to Transmission Owner and booked to Acc Transmission O&M Allocated General & Common Expenses Common Plant O&M Total A&G Less Property Insurance Account 924 Less Regulatory Commission Exp Account 928 Less General Advertising Exp Account 930.1 Less EPRI Dues General & Common Expenses Wage & Salary Allocation Factor General & Common Expenses Allocated to Transmission Directly Assigned A&G	(Note A) (Note E) (Note D)	Attachment 5 p321.96.b/Attachment 5 PJM Data (Lines 63 - 64 + 65 + 66) p356 Attachment 5 p323.185b p323.185b p323.185b/Attachment 5 p325.2553/Attachment 5 (Lines 68 + 69) - Sum (70 to 73) (Line 74 * 75)	\$ \$	193 8,522 0 64,015 0 448,989 11,291 31,443 2,862 2,815 400,578 4,7632% 19,080	Adjustment Amt
64 65 66 67 68 69 70 71 72 73 74 75 76	Transmission O&M Less GSU Maintenance Less Account 565 - Transmission by Others Plus Schedule 12 Charges billed to Transmission Owner and booked to Acc Transmission O&M Allocated General & Common Expenses Common Plant O&M Total A&G Less Property Insurance Account 924 Less Regulatory Commission Exp Account 928 Less General Advertising Exp Account 930.1 Less EPRI Dues General & Common Expenses Wage & Salary Allocation Factor General & Common Expenses Allocated to Transmission Directly Assigned A&G Regulatory Commission Exp Account 928	(Note A) (Note E) (Note D)	Attachment 5 p321.96.b/Attachment 5 p31.96.b/Attachment 5 PJM Data (Lines 63 - 64 + 65 + 66) p356 Attachment 5 p323.185b p323.185b/Attachment 5 p323.911b/Attachment 5 p352-353/Attachment 5 (Lines 68 + 69) - Sum (70 to 73) (Line 7) (Line 74 * 75) p323.189b/Attachment 5	\$	193 8,522 0 64,015 0 448,989 11,291 31,443 2,862 2,815 400,578 4,7632% 19,080	Adjustment Amt
64 65 66 67 68 69 70 71 72 73 74 75 76	Transmission O&M Less GSU Maintenance Less Account 565 - Transmission by Others Plus Schedule 12 Charges billed to Transmission Owner and booked to Acc Transmission O&M Allocated General & Common Expenses Common Plant O&M Total A&G Less Property Insurance Account 924 Less Regulatory Commission Exp Account 928 Less General Advertising Exp Account 930.1 Less EPRI Dues General & Common Expenses Wage & Salary Allocation Factor General & Common Expenses Allocated to Transmission Directly Assigned A&G	(Note A) (Note E) (Note D)	Attachment 5 p321.96.b/Attachment 5 PJM Data (Lines 63 - 64 + 65 + 66) p356 Attachment 5 p323.185b p323.185b p323.185b/Attachment 5 p325.2553/Attachment 5 (Lines 68 + 69) - Sum (70 to 73) (Line 74 * 75)	\$ \$	193 8,522 0 64,015 0 448,989 11,291 31,443 2,862 2,815 400,578 4,7632% 19,080	Adjustment Ami
64 65 66 67 68 69 70 71 72 73 74 75 76	Transmission O&M Less GSU Maintenance Less Account 565 - Transmission by Others Plus Schedule 12 Charges billed to Transmission Owner and booked to Acc Transmission O&M Allocated General & Common Expenses Common Plant O&M Total A&G Less Property Insurance Account 924 Less Regulatory Commission Exp Account 928 Less General Advertising Exp Account 930.1 Less EPRI Dues General & Common Expenses Wage & Salary Allocation Factor General & Common Expenses Allocated to Transmission Directly Assigned A&G Regulatory Commission Exp Account 928 General Advertising Exp Account 930.1	(Note A) (Note E) (Note D)	Attachment 5 p321.96.b/Attachment 5 PJM Data (Lines 63 - 64 + 65 + 66) p356 Attachment 5 p323.185b p323.185b p323.911b/Attachment 5 p323.911b/Attachment 5 (Lines 68 + 69) - Sum (70 to 73) (Line 7) (Line 74 * 75) p323.189b/Attachment 5 p323.191b	\$ \$	193 8,522 0 64,015 0 448,989 11,291 31,443 2,862 2,815 400,578 4,7632% 19,080	Adjustment Amt
64 65 66 67 68 69 70 71 72 73 74 75 76	Transmission O&M Less GSU Maintenance Less Account 565 - Transmission by Others Plus Schedule 12 Charges billed to Transmission Owner and booked to Acc Transmission O&M Allocated General & Common Expenses Common Plant O&M Total A&G Less Property Insurance Account 924 Less Regulatory Commission Exp Account 928 Less General Advertising Exp Account 930.1 Less EPRI Dues General & Common Expenses Wage & Salary Allocation Factor General & Common Expenses Allocated to Transmission Directly Assigned A&G Regulatory Commission Exp Account 928 General Advertising Exp Account 930.1 Subtotal - Transmission Related	(Note A) (Note E) (Note D)	Attachment 5 p321.96.b/Attachment 5 PJM Data (Lines 63 - 64 + 65 + 66) p356 Attachment 5 p323.185b p323.185b/Attachment 5 p323.911b/Attachment 5 p352.353/Attachment 5 (Lines 68 + 69) - Sum (70 to 73) (Line 7) (Line 74 * 75) p323.189b/Attachment 5 p323.191b (Line 77 + 78)	\$ \$	193 8,522 0 64,015 0 448,989 11,291 31,443 2,862 2,815 400,578 4,7632% 19,080	Adjustment Amt
64 65 66 67 68 69 70 71 72 73 74 75 76 77 78 79 80 81 82	Transmission O&M Less GSU Maintenance Less Account 565 - Transmission by Others Plus Schedule 12 Charges billed to Transmission Owner and booked to Acc Transmission O&M Allocated General & Common Expenses Common Plant O&M Total A&G Less Property Insurance Account 924 Less Regulatory Commission Exp Account 928 Less General Advertising Exp Account 930.1 Less EPRI Dues General & Common Expenses Wage & Salary Allocation Factor General & Common Expenses Allocated to Transmission Directly Assigned A&G Regulatory Commission Exp Account 928 General Advertising Exp Account 930.1 Subtotal - Transmission Related Property Insurance Account 924 General Advertising Exp Account 930.1 Total	(Note A) (Note E) (Note D) (Note G) (Note K)	Attachment 5 p321.96.b/Attachment 5 p319.96.b/Attachment 5 p340 (Lines 63 - 64 + 65 + 66) p356 Attachment 5 p323.185b p323.185b p323.185b/Attachment 5 p352.353/Attachment 5 (Lines 68 + 69) - Sum (70 to 73) (Line 7) (Line 74 * 75) p323.189b/Attachment 5 p323.191b (Line 77 + 78) p323.185b Attachment 5 (Line 80 + 81)	\$ \$	193 8,522 0 64,015 0 448,989 11,291 31,443 2,862 2,815 400,578 4,7632% 19,080 164 0 11,291	Adjustment Amt
64 65 66 67 68 69 70 71 72 73 74 75 76 77 78 79 80 81 82 83	Transmission O&M Less GSU Maintenance Less Account 565 - Transmission by Others Plus Schedule 12 Charges billed to Transmission Owner and booked to Acc Transmission O&M Allocated General & Common Expenses Common Plant O&M Total A&G Less Property Insurance Account 924 Less Regulatory Commission Exp Account 928 Less General Advertising Exp Account 930.1 Less EPRI Dues General & Common Expenses Wage & Salary Allocation Factor General & Common Expenses Allocated to Transmission Directly Assigned A&G Regulatory Commission Exp Account 928 General Advertising Exp Account 930.1 Subtotal - Transmission Replated Property Insurance Account 924 General Advertising Exp Account 930.1 Total Net Plant Allocation Factor	(Note A) (Note E) (Note D) (Note G) (Note K)	Attachment 5 p321.96.b/Attachment 5 p371.96.b/Attachment 5 PJM Data (Lines 63 - 64 + 65 + 66) p356 Attachment 5 p323.185b p323.185b, p323.911b/Attachment 5 p323.93/Attachment 5 (Lines 68 + 69) - Sum (70 to 73) (Line 7) (Line 74 * 75) p323.189b/Attachment 5 p323.191b (Line 77 + 78) p323.185b Attachment 5 (Line 80 + 81) (Line 20)	\$ \$ \$	193 8,522 0 64,015 0 448,989 11,291 31,443 2,862 2,815 400,578 4,7632% 19,080 164 0 11,291 0 11,291 10,7272%	Adjustment Amt
64 65 66 67 68 69 70 71 72 73 74 75 76 77 80 81 82	Transmission O&M Less GSU Maintenance Less Account 565 - Transmission by Others Plus Schedule 12 Charges billed to Transmission Owner and booked to Acc Transmission O&M Allocated General & Common Expenses Common Plant O&M Total A&G Less Property Insurance Account 924 Less Regulatory Commission Exp Account 928 Less General Advertising Exp Account 930.1 Less EPRI Dues General & Common Expenses Wage & Salary Allocation Factor General & Common Expenses Allocated to Transmission Directly Assigned A&G Regulatory Commission Exp Account 928 General Advertising Exp Account 930.1 Subtotal - Transmission Related Property Insurance Account 924 General Advertising Exp Account 930.1 Total	(Note A) (Note E) (Note D) (Note G) (Note K)	Attachment 5 p321.96.b/Attachment 5 p319.96.b/Attachment 5 p340 (Lines 63 - 64 + 65 + 66) p356 Attachment 5 p323.185b p323.185b p323.185b/Attachment 5 p352.353/Attachment 5 (Lines 68 + 69) - Sum (70 to 73) (Line 7) (Line 74 * 75) p323.189b/Attachment 5 p323.191b (Line 77 + 78) p323.185b Attachment 5 (Line 80 + 81)	\$ \$	193 8,522 0 64,015 0 448,989 11,291 31,443 2,862 2,815 400,578 4,7632% 19,080 164 0 11,291	Adjustment Amt

	inia Electric and Power Company ACHMENT H-16A			FERC Form 1 Page # or		
For	nula Rate Appendix A		Notes	Instruction (Note H)		2009
Depre	ciation & Amortization Expense					
	Depreciation Expense					
86	Transmission Depreciation Expense		(Notes A and S)	p336.7b&c/Attachment 5	\$	44.062
87	Less: GSU Depreciation		(10:00 / 1 0:10 0)	Attachment 5	•	3,076
88	Less Interconnect Facilities Depreciation			Attachment 5		483
89	Extraordinary Property Loss			Attachment 5		0
90	Total Transmission Depreciation			(Line 86 - 87 - 88 + 89)		40,503
91	General Depreciation		(Note A)	p336.10b&c&d/Attachment 5		22,446
92	Intangible Amortization		(Note A)	p336.1d&e/Attachment 5		20,936
93	Total			(Line 91 + 92)		43,382
94	Wage & Salary Allocation Factor			(Line 7)		4.7632%
95	General and Intangible Depreciation Allocated to 1	ransmission		(Line 93 * 94)		2,066
96	Common Depreciation - Electric Only		(Note A)	p336.11.b		0
97	Common Amortization - Electric Only		(Note A)	p356 or p336.11d		0
98	Total		(/	(Line 96 + 97)		0
99	Wage & Salary Allocation Factor			(Line 7)		4.7632%
100	Common Depreciation - Electric Only Allocated to	Transmission		(Line 98 * 99)		0
101	Total Transmission Depreciation & Amortization			(Line 90 + 95 + 100)	\$	42,569
				(======================================		1_,000
Taxes	Other than Income					
102	Taxes Other than Income			Attachment 2	\$	12,340
103	Total Taxes Other than Income			(Line 102)	\$	12,340
	Total Taxoo Ottor tital Income			(2.110-102)	<u>_</u> _	.2,0.0
104	Long Term Interest Long Term Interest		(Note T)	p117.62c through 67c/Attachment 5	\$	367,601
105	Less LTD Interest on Securitization Bonds		(Note P)	Attachment 8		0
106	Long Term Interest			(Line 104 - 105)	\$	367,601
107	Preferred Dividends		(Note T), enter positive	p118.29c	\$	16,659
	Common Stock					
108	Proprietary Capital			p112.16c,d/2	\$	6,981,788
109	Less Preferred Stock		(Note T), enter negative			-259,014
110	Less Account 219 - Accumulated Other Comprehe	nsive Income	(Note T), enter negative			-15,036
111	Common Stock			(Sum Lines 108 to 110)	\$	6,707,738
	Capitalization					
112	Long Term Debt			p112.24c,d/2	\$	6,291,289
113	Less Loss on Reacquired Debt		(Note T), enter negative			-11,255
114	Plus Gain on Reacquired Debt	a	(Note T), enter positive			3,788
115	Less LTD on Securitization Bonds	(Note P)	(Note T), enter negative			0
116	Total Long Term Debt		A1 - T	(Sum Lines 112 to 115)		6,283,822
117 118	Preferred Stock		(Note T), enter positive			259,014
118	Common Stock Total Capitalization			(Line 111) (Sum Lines 116 to 118)	\$	6,707,738 13,250,574
	·				~	
120	Debt %	Total Long Term		(Line 116 / 119)		47.4%
121	Preferred %	Preferred Stock		(Line 117 / 119)		2.0%
122	Common %	Common Stock		(Line 118 / 119)		50.6%
123	Debt Cost	Total Long Terr	m Debt	(Line 106 / 116)		0.0585
124	Preferred Cost	Preferred Stock		(Line 107 / 117)		0.0643
125	Common Cost	Common Stock	(Note J)	Fixed		0.1140
126	Weighted Cost of Debt	Total Long Term	n Debt (WCLTD)	(Line 120 * 123)		0.0277
127	Weighted Cost of Preferred	Preferred Stock		(Line 120 123)		0.0013
128	Weighted Cost of Preferred Weighted Cost of Common	Common Stock		(Line 121 124)		0.0577
129	Total Return (R)	SS.//IIIOII GLOCK		(Sum Lines 126 to 128)		0.0867
130	Investment Return = Rate Base * Rate of Return			(Line 62 * 129)		102,960

	ACHMENT H-16A		FERC Form 1 Page # or	
	nula Rate Appendix A	Notes	Instruction (Note H)	2009
omp	osite Income Taxes			
	Income Tax Rates			
31	FIT=Federal Income Tax Rate	AL	Attachment 5	35.0
32	SIT=State Income Tax Rate or Composite	(Note I) (percent of federal income tax deductible	Attachment 5	6.2 0.0
34	p T	T=1 - {[(1 - SIT) * (1 - FIT)] / (1 - SIT * F		39.0
35	T/ (1-T)	.=. ((. 6) (··· • • • • • • • • • • • • • • • • • •	64.0
	ITC Adjustment	(Note I)		
36	Amortized Investment Tax Credit	enter negative	Attachment 1	\$ (2
37 38	T/(1-T) ITC Adjustment Allocated to Transmission		(Line 135) (Line 136 * (1 + 137))	\$ 64.0 (4
	•		, , , , ,	·
39	Income Tax Component =	CIT=(T/1-T) * Investment Return * (1-(V	W([Line 135 * 130 * (1-(126 / 129))]	44,8
40	Total Income Taxes		(Line 138 + 139)	\$ 44,3
VE	NUE REQUIREMENT			
	Summary			
41	Net Property, Plant & Equipment		(Line 44)	\$ 1,341,8
42	Adjustment to Rate Base		(Line 61)	 -154,
43	Rate Base		(Line 62)	\$ 1,187,4
44	O&M		(Line 85)	84,
45	Depreciation & Amortization		(Line 101)	42,
46 47	Taxes Other than Income Investment Return		(Line 103) (Line 130)	12, 102,
48	Income Taxes		(Line 140)	44,
49				
50	Revenue Requirement		(Sum Lines 144 to 149)	\$ 286,7
	Net Plant Carrying Charge			
51	Revenue Requirement		(Line 150)	\$ 286,7
52	Net Transmission Plant		(Line 24 - 35)	1,321,9
53	Net Plant Carrying Charge		(Line 151 / 152)	21.688
54 55	Net Plant Carrying Charge without Depreciation Net Plant Carrying Charge without Depreciation, Return	n or Incomo Toyos	(Line 151 - 86) / 152 (Line 151 - 86 - 130 - 140) / 152	18.355 7.210
55	Net Plant Carrying Charge without Depreciation, Return	norme raxes	(Line 151 - 66 - 150 - 140) / 152	7.210
	Net Plant Carrying Charge Calculation with 100 Basis Poi	nt increase in ROE		
56	Gross Revenue Requirement Less Return and Taxes		(Line 150 - 147 - 148)	\$ 139,3
57	Increased Return and Taxes	. 505	Attachment 4	157,1
58 59	Net Revenue Requirement with 100 Basis Point increa Net Transmission Plant	se in ROE	(Line 156 + 157) (Line 152)	296,5 1,321,9
60	Net Plant Carrying Charge with 100 Basis Point increase	se in ROF	(Line 152) (Line 158 / 159)	22.434
61	Net Plant Carrying Charge with 100 Basis Point increase		(Line 158 - 86) / 159	19.10
62	Revenue Requirement		(Line 150)	\$ 286,7
63	True-up Adjustment		Attachment 6	
64	Plus any increased ROE calculated on Attachment 7 o	ther than PJM Schedule 12 projects.	Attachment 7	1
65 66	Facility Credits under Section 30.9 of the PJM OATT. Revenue Credits		Attachment 5 Attachment 3	(8,2
67	Interest on Network Credits		PJM data	(0,2
	Annual Transmission Revenue Requirement (ATRI	R)	(Line 162 + 163 +164 + 165 + 166 + 167)	\$ 278,
68	Rate for Network Integration Transmission Service			
	Rate for Network Integration Transmission Service 1 CP Peak Rate (\$/MW-Year)	(Note L)	PJM Data - Attachment 5 (Line 168 / 169)	19,0 14,623

Virginia Electric and Power Company **ATTACHMENT H-16A**

Formula Rate -- Appendix A

FERC Form 1 Page # or

Instruction (Note H)

2009

Notes

- Electric portion only VEPCO does not have Common Plant.
- Excludes amounts for Generator Step-ups and Interconnection Facilities, when appropriate Includes Transmission portion only.
- Excludes all EPRI Annual Membership Dues
- Includes all regulatory commission expenses.
- Includes all safety related advertising included in Account 930.1.
- Includes all regulatory commission expenses directly related to transmission service, RTO fillings, or transmission siting itemized in Form 1 at 351.h.

 The Form 1 reference indicates only the end-of-year balance used to derive the amount beside the reference. Each plant balance with a Form 1 reference will include the Form 1 balance in an average of the 13 month balances for the year. Each non-plant balance included in rate base with a Form 1 reference will include Form 1 balances in the calculation of the average of the beginning and end of year balances for the year. See notes Q and R below.

Notes

- 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
- Per FERC order in Docket No. ER08-92, the ROE is 11.4%, which includes a 50 basis point RTO membership adder as authorized by FERC to become effective January 1, 2008. Per FERC order in Docket No. , the ROE for each specific project identified in that order will also include either an 150 or 125 basis point transmission incentive adder as authorized by the Commission.
- Education and outreach expenses relating to transmission, for example siting or billing
- As provided for in Section 34.1 of the PJM OATT.
- Amount of transmission plant excluded from rates per Attachment 5.
- Outstanding Network Credits is the balance of Network Facilities Upgrades Credits due Transmission Customers who have made lump-sum payments (net of accumulated depreciation) toward the construction of Network Transmission Facilities consistent with Paragraph 657 of Order 2003-A Interest on the Network Credits as booked each year is added to the revenue requirement on Line 167.
- 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. If they are booked to Acct 565, they are included on Line 66.
- Securitization bonds may be included in the capital structure.
- Calculated using 13 month average balance. Only beginning and end of year balances are from Form 1.
- Calculated using average of beginning and end of year balances. Beginning and end of year balances are from Form 1. The depreciation rates are included in Attachment 9.
- For the initial formula rate calculation, the projected capital structure shall reflect the capital structure from the 2006 FERC Form No. 1 data. For all other formula rate calculations, the projected capital structure and actual capital structure shall reflect the capital structure from the most recent FERC Form No. 1 data available

Virginia Electric and Power Company ATTACHMENT H-16A Attachment 1 - Accumulated Deferred Income Taxes (ADIT) Worksheet - December 31, 2009

	Only Transmission Related	Plant Related	Labor Related	Total ADIT
ADIT- 282	(194.710)	(38,394)	(44.313)	
ADIT-283	0	(7,943)	(1,976)	
ADIT-190	74	121,112	57,102	
Subtotal	(194,636)	74,775	10,814	
Wages & Salary Allocator			4.7632%	
Gross Plant Allocator		9.9380%		
End of Year ADIT	(194,636)	7,431	515	(186,690)
End of Previous Year ADIT (from Sheet 1A-ADIT (3))	(165,541)	7,049	(165)	(158,657)
Average Beginning and End of Year ADIT	(180,088)	7,240	175	(172,673)

 End of Year ADIT
 (186.690)

 End of Previous Year ADIT
 (158.657)

 Average Beginning and End of Year ADIT
 (172,673)

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

End of Year Balances :

A A	В	C Production	D Only	E	F	G
ADIT-190	Total	Or Other Related	Transmission Related	Plant Related	Labor Related	Justification
ADFIT - OTHER COMPREHENSIVE INCOME	123	123				Not applicable to Transmission Cost of Service calculation.
BAD DEBTS	7,361	7,361				For tax purposes bad debts are deductible when they are deemed to be uncollectible / worthless.
CAPITAL LEASE	452	452				Not applicable to Transmission Cost of Service calculation.
CAPITALIZED BROKERS FEES	749	749				Not applicable to Transmission Cost of Service calculation.
CAPITALIZED INTEREST - NONOP CWIP	- 207	207				Not applicable to Transmission Cost of Service calculation.
CAPITALIZED INTEREST NONOP IN SERVICE CAPITALIZED INTEREST OPERATING CWIP	307 60,076	307 60,076				Not applicable to Transmission Cost of Service calculation. Represents tax capitalized interest on projects in CWIP - increase in taxable income.
CAPITALIZED INTEREST OPERATING OWIF CAPITALIZED INTEREST OPERATING IN SERVICE	115,767	60,076		115,767		Represents tax capitalized interest on projects in CVVIP * increase in taxable income. Represents tax "In Service" capitalized Interest placed in service net of tax amortization.
CIAC DC - NONOP IN SERVICE	2,148	2,148		110,101		Not applicable to Transmission Cost of Service calculation.
CIAC NC - NONOP CWIP	(0)	(0)				Not applicable to Transmission Cost of Service calculation.
CIAC NC - NONOP IN SERVICE	2,629	2,629				Not applicable to Transmission Cost of Service calculation.
CIAC VA - NONOP CWIP	0	0				Not applicable to Transmission Cost of Service calculation.
CIAC VA - NONOP IN SERVICE	100,965	100,965				Not applicable to Transmission Cost of Service calculation.
CONTINGENT CLAIMS CURRENT	2,810	2,810				Not applicable to Transmission Cost of Service calculation.
CONTINGENT CLAIMS NONCURRENT	743	743				Not applicable to Transmission Cost of Service calculation.
CUSTOMER ACCOUNTS-RESERVE & REFUND	179,073	179,073				Not applicable to Transmission Cost of Service calculation.
CUSTOMER ACCOUNTS INTEREST-RESERVE & REFUND	(139)	(139)				Not applicable to Transmission Cost of Service calculation. Book expensed as billed over 15 yr assessment period; tax deduct in year of assessment because all events
DECOMMISSIONING & DECONTAMINATION	(0)	(0)				test met as liability is based on prior facility use.
DEFERRED GAIN/LOSS NONOPERATING	(53)	(53)				Not applicable to Transmission Cost of Service calculation.
DEFERRED GAIN/LOSS OPERATING	197			197		Represents the ADIT on Book Gain/Loss as accrued.
DEFERRED GAIN/LOSS-FUTURE USE	(736)	(736)				Not applicable to Transmission Cost of Service calculation.
DEFERRED GAIN/LOSS-FUTURE USE NONOP	1,917	1,917				Not applicable to Transmission Cost of Service calculation.
DEFERRED N.C. SIT NONOP - OCI	22	22				Not applicable to Transmission Cost of Service calculation.
DFIT 190 OPERATING NONCURRENT ASSET	(526)	(526)				Not applicable to Transmission Cost of Service calculation.
DFIT 282 NONOPERATING PLANT NONCURR LIAB	3,770	3,770				Not applicable to Transmission Cost of Service calculation.
DFIT 282 OPERATING PLANT NONCURR LIAB DFIT 283 NONOPERATING CURRENT LIAB	103,513	103,513				Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.
DFIT 283 NONOPERATING CORRENT LIAB DFIT 283 NONOPERATING NONCURRENT LIAB	3,391	3,391				Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.
DFIT 283 OPERATING CURRENT LIABILITY	1,889	1,889				Not applicable to Transmission Cost of Service calculation.
DFIT 283 OPERATING NONCURRENT CURRENT LIAB	361	361				Not applicable to Transmission Cost of Service calculation.
DFIT 283 OPERATING NONCURRENT LIAB	4,068	4,068				Not applicable to Transmission Cost of Service calculation.
DFIT 283 OPERATING OTHER NONCURRENT LIABILITY	(63)	(63)				Not applicable to Transmission Cost of Service calculation.
DFIT EFFECT ON SIT NONOP - OCI	914	914				Not applicable to Transmission Cost of Service calculation.
DIRECTOR CHARITABLE DONATION	140	140				Not applicable to Transmission Cost of Service calculation.
DSIT 190 NONOP CURRENT ASSET D.C.	0	0				Not applicable to Transmission Cost of Service calculation.
DSIT 190 NONOP CURRENT ASSET N.C.	52	52				Not applicable to Transmission Cost of Service calculation.
DSIT 190 NONOP CURRENT ASSET VA	804	804				Not applicable to Transmission Cost of Service calculation.
DSIT 190 NONOP CURRENT ASSET W.V.	35	35				Not applicable to Transmission Cost of Service calculation.
DSIT 190 NONOP NONCURRENT ASSET D.C.	0	0				Not applicable to Transmission Cost of Service calculation.
DSIT 190 NONOP NONCURRENT ASSET N.C.	(60) 90	(60) 90				Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.
DSIT 190 N ONOP NONCURRENT ASSET VA DSIT 190 NONOP NONCURRENT ASSET W.V.	(5)	(5)				Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.
DSIT 190 NONOP NONCURRENT ASSET D.C.	1	1				Not applicable to Transmission Cost of Service calculation.
DSIT 190 NONOP NONCURRENT ASSET N.C.	3,731	3,731				Not applicable to Transmission Cost of Service calculation.
DSIT 190 NONOP NONCURRENT ASSET VA	58,008	58,008				Not applicable to Transmission Cost of Service calculation.
DSIT 190 NONOP NONCURRENT ASSET W.V.	1,923	1,923				Not applicable to Transmission Cost of Service calculation.
DSIT 190 NONOP PLANT NONCURR ASSET D.C.	0	0				Not applicable to Transmission Cost of Service calculation.
DSIT 190 NONOP PLANT NONCURR ASSET N.C.	1,102	1,102				Not applicable to Transmission Cost of Service calculation.
DSIT 190 NONOP PLANT NONCURR ASSET VA	17,160	17,160				Not applicable to Transmission Cost of Service calculation.
DSIT 190 NONOP PLANT NONCURR ASSET W.V.	569	569				Not applicable to Transmission Cost of Service calculation.
DSIT 190 OPERATING CURRENT ASSET D.C.	1	1				Not applicable to Transmission Cost of Service calculation.
DSIT 190 OPERATING CURRENT ASSET N.C.	2,203	2,203				Not applicable to Transmission Cost of Service calculation.
DSIT 190 OPERATING CURRENT ASSET VA	34,077	34,077				Not applicable to Transmission Cost of Service calculation.
DSIT 190 OPERATING CURRENT ASSET W.V.	1,449	1,449				Not applicable to Transmission Cost of Service calculation.
DSIT 190 OPERATING NONCURR ASSEST D.C. DSIT 190 OPERATING NONCURR ASSEST N.C.	(1,648)	(1,648)				Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.
DSIT 190 OPERATING NONCURR ASSEST N.C. DSIT 190 OPERATING NONCURR ASSEST VA	(18,277)	(18,277)				Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.
DSIT 190 OPERATING NONCURR ASSEST VA MIN	(54)	(54)				Not applicable to Transmission Cost of Service calculation.
DSIT 190 OPERATING NONCURR ASSEST W.V.	(665)	(665)				Not applicable to Transmission Cost of Service calculation.
DSIT 190 OPERATING PLANT NONCURR ASSET D.C.	1	1				Not applicable to Transmission Cost of Service calculation.
DSIT 190 OPERATING PLANT NONCURR ASSET N.C.	4,966	4,966				Not applicable to Transmission Cost of Service calculation.
DSIT 190 OPERATING PLANT NONCURR ASSET VA	78,434	78,434				Not applicable to Transmission Cost of Service calculation.
DSIT 190 OPERATING PLANT NONCURR ASSET W.V.	2,591	2,591				Not applicable to Transmission Cost of Service calculation.
DSIT 283 OP OTHER NONCURR LIAB N.C.	(17)	(17)				Not applicable to Transmission Cost of Service calculation.
DSIT 283 OP OTHER NONCURR LIAB VA	(230)	(230)				Not applicable to Transmission Cost of Service calculation.
DSIT 283 OP OTHER NONCURR LIAB W.V.	(8)	(8)				Not applicable to Transmission Cost of Service calculation.
DSM	-					Not applicable to Transmission Cost of Service calculation.
EARNEST MONEY	-					Not applicable to Transmission Cost of Service calculation.
EMISSIONS ALLOWANCES	0	0				Not applicable to Transmission Cost of Service calculation.
FAS 109 ITC DFIT DEFICIENCY (190)	5,935	5,935				Not applicable to Transmission Cost of Service calculation.
EAR 400 ITC DRIT DEFICIENCY D.C. (400)	_					
FAS 109 ITC DSIT DEFICIENCY D.C. (190) FAS 109 ITC DSIT DEFICIENCY N.C. (190)	63	63				Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.

ATTACHMENT H-16A

			ATTACHM		W B-	
	1	- Accumulated	Deterred Income	Taxes (ADIT)	Worksheet - De	cember 31, 2009
FAS 109 ITC DSIT DEFICIENCY W.V.(190)	33	33				Not applicable to Transmission Cost of Service calculation.
FAS 109 ITC DSIT GROSSUP D.C.	0	0				Not applicable to Transmission Cost of Service calculation.
FAS 109 ITC DSIT GROSSUP N.C.	41	41				Not applicable to Transmission Cost of Service calculation.
FAS 109 ITC DSIT GROSSUP VA	649	649				Not applicable to Transmission Cost of Service calculation.
FAS 109 ITC DSIT GROSSUP W.V.	21	21				Not applicable to Transmission Cost of Service calculation.
FAS 109 ITC GROSSUP (190)	3,795	3,795				Not applicable to Transmission Cost of Service calculation.
FAS 109 ITC REG LIAB	-	-				Not applicable to Transmission Cost of Service calculation.
FAS 133	5,014	5,014				Not applicable to Transmission Cost of Service calculation.
FAS 133 REG FTR CURRENT	2,904	2,904				Not applicable to Transmission Cost of Service calculation.
FAS 133 REG GL POWER HEDGE CURRENT	(3)	(3)				Not applicable to Transmission Cost of Service calculation.
FAS 133 REG HEDGE DEBT CURRENT	(598)	(598)				Not applicable to Transmission Cost of Service calculation.
FAS 143 ASSET OBLIGATION	13,048	12,974	74			Represents ARO accruals not deductible for tax.
FAS143 DECOMMISSIONING	293,558	293,558				Represents ARO accruals not deductible for tax.
FEDERAL TAX INTEREST EXPENSE NON CURRENT	_					Not applicable to Transmission Cost of Service calculation.
FIXED ASSETS	5	5				Not applicable to Transmission Cost of Service calculation.
FLEET LEASE CREDIT - CURRENT	75			75		Books amortize the fleet lease extension credit over the new lease; tax takes the deduction when incurred.
FLEET LEASE CREDIT - NONCURRENT	78			78		Books amortizes the fleet lease extension credit over the new lease; tax takes the deduction when incurred.
GAIN SALE/LEASEBACK - SYSTEM OFFICE	-					Not applicable to Transmission Cost of Service calculation.
GROSS REC-UNBILLED REV-NC	106	106				Books include income when meter is read; taxed when service is provided.
HEADWATER BENEFITS	586	586				Not applicable to Transmission Cost of Service calculation.
INT STOR NORTH ANNA	2,977	2,977				Books recognizes the expense as incurred. For tax the deduction is recognized when the casks are filled.
INT STOR SURRY	552	552				Books recognizes the expense as incurred. For tax the deduction is recognized when the casks are filled.
LONG TERM DISABILITY RESERVE	5,871				5,871	Book estimate accrued and expensed; tax deduction when paid.
METERS	7,162	7,162				Books pre-capitalize when purchased; tax purposes when installed.
NUCLEAR FUEL - PERMANENT DISPOSAL	(1)	(1)				Books estimate expense, tax deduction taken when paid.
OBSOLETE INVENTORY	425	425				Not applicable to Transmission Cost of Service calculation.
OPEB	29,079				29,079	Represents the difference between the book accrual expense and the actual funded amount.
PERFORMANCE ACHIEVEMENT PLAN	26	26				Not applicable to Transmission Cost of Service calculation.
POWER PURCHASE BUYOUT	499	499				Represents the difference between the book accrual expense and the actual funded amount.
PREMIUM, DEBT, DISCOUNT AND EXPENSE	4,995			4,995		Books record the yield to maturity method; taxes amortize staight line.
P'SHIP INCOME - NC ENTERPRISE	32	32		,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		Not applicable to Transmission Cost of Service calculation.
P'SHIP INCOME - VIRGINIA CAPITAL	208	208				Not applicable to Transmission Cost of Service calculation.
QUALIFIED SETTLEMENT FUND	140	140				Not applicable to Transmission Cost of Service calculation.
REACTOR DECOMMISSIONING LIABILITY	-					Represents the difference between the accrual and payments.
REG ASSET FUEL HEDGE	864	864				Not applicable to Transmission Cost of Service calculation.
REG HEDGES CAPACITY	5.175	5,175				Not applicable to Transmission Cost of Service calculation.
REG HEDGES CAPACITY NC	2.094	2.094				Not applicable to Transmission Cost of Service calculation.
REG HEDGES DEBT	29,884	29,884				Not applicable to Transmission Cost of Service calculation.
REG LIABILITY DECOMMISSIONING	113,380	113,380				Not applicable to Transmission Cost of Service calculation.
REG LIABILITY HEDGES DEBT	3,862	3,862				Not applicable to Transmission Cost of Service calculation.
REGULATORY ASSET - D & D	3,802	3,002				Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.
REGULATORY ASSET - VA SLS TAX	4,962	4,962				Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.
RESTRICTED STOCK AWARD	1,735	1,735				Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.
		1,/35			40.111	
RETIREMENT - (FASB 87)	49,444				49,444	Book estimate accrued and expensed; tax deduction when paid.
RETIREMENT - EXEC SUPP RET (ESRP) - NONOP	141					Not applicable to Transmission Cost of Service calculation.
RETIREMENT - SUPPLEMENTAL RETIREMENT	141	141			7	Not applicable to Transmission Cost of Service calculation.
SEPARATION/ERT						Book amount accrued and expensed; tax deduction when paid.
SUCCESS SHARE PLAN	1,781				1,781	Book amount accrued as its earned; tax deduction is actual payout.
VA SALES & USE TAX AUDIT (INCL. INT)	210	210				Not applicable to Transmission Cost of Service calculation.
VACATION ACCRUAL	12,410	12,410				Not applicable to Transmission Cost of Service calculation.
W.VA. STATE POLLUTION CONTROL - FEDERAL EFFECT	2,780	2,780				Federal effect of state deductions. Property tax expense is accrued for accounting purposes using the prior year's rates on the balance of the
WEST VA PROPERTY TAX	2,352	2,352				property tax expense is accrued for accounting purposes using the prior year's rates on the balance of the property located in the state at December 31 of the previous year. Tax takes a deduction when paid.
ROUNDING	0	0				
Subtotal - p234	1,387,489	1,180,121	74	121,112	86,181	
Less FASB 109 Above if not separately removed Less FASB 106 Above if not separately removed	11,553 29,079	11,553	0	0	29.079	
Less FASB 106 Above if not separately removed Total	29,079 1,346,857	1,168,568	74	121,112	29,079 57,102	
	, , , , , , , , ,	,,			,	

| Instructions for Account 190:

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

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

3. ADIT items related to Plant and not in Columns C & D are included in Column E

4. ADIT items related to labor and not in Columns C & D are included in Column F

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. Re: Form 1-F filer: Sum of subtotals for Accounts 282 and 283 should tie to Form No. 1-F, p.113.57.c

ATTACHMENT H-16A ted Deferred Income Taxes (ADIT) Worksheet - December 31, 2009

A ADIT-282	B Total	C Production Or Other	D Only Transmission	E Plant	F Labor	G
ADI ESE		Related	Related	Related	Related	Justification
AFC DEFERRED TAX - FUEL CWIP	36	36	Relateu	Relateu	Relateu	Represents the amount of amortization of AFC in service not allowable for tax.
AFC DEFERRED TAX - FUEL IN SERVICE	(70)	(70)				Represents the amount of amortization of AFC in service not allowable for tax.
AFC DEFERRED TAX - PLANT CWIP	(7,700)	(7,700)				Represents the amount of amortization of AFC in service not allowable for tax.
AFC DEFERRED TAX - PLANT IN SERVICE	(14,881)	(6,082)	(8,799)			Represents the amount of amortization of AFC in service not allowable for tax.
AFUDC - DEBT - GENERATION RIDER	(3,110)	(3,110)		(4.455)		Not applicable to Transmission Cost of Service calculation.
BOOK CAPITALIZED INTEREST CWIP	(1,455) (11,805)	(11,805)		(1,455)		Represents the unallowable amount of book interest.
CAP EXPENSE CAPITAL LEASE	(460)	(460)				Capitalized for books and current deduction for tax as repairs. Not applicable to Transmission Cost of Service calculation.
OAI TIAL LEAGE	(400)	(400)				Book varies in treatment; tax sec. 165 casualty loss for the decline in value (up to the adj. basis) and Sec 162
CASUALTY LOSS	(29,057)			(29,057)		deduction for repairs to restore to pre-casualty condition.
COMPUTER SOFTWARE-BOOK AMORT	15,060			, ,,,,,	15,060	Represents total Book Computer Software Amortization Schedule M addition.
COMPUTER SOFTWARE-CWIP	(7,494)	(7,494)				Represents the allowable "In house" deduction for tax.
COMPUTER SOFTWARE-TAX AMORT	(24,562)					Total tax amortization shown as a schedule M deduction and add back total book amortization.
COST OF REMOVAL	(73,407)	(66,661)	(4,798)		(1,949)	Represents the actual cost of removal allowable for tax over the accrued amount.
DECOMMISSIONING DECOMMISSIONING TRUST BOOK INCOME	(307,293)	(307,293)				Tax deduction for funding decomm trust and tax deferral of book income generated by trust. Not applicable to Transmission Cost of Service calculation.
DFIT 190 NONOPERATING NONCURR ASSET	(6,592)	(6,592)				Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.
DFIT 190 OPERATING NONCURR ASSET	(30,105)	(30,105)				Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.
DSIT 282 NONOP NONCURR PLAN LIABLITY - D.C.	0	0				Not applicable to Transmission Cost of Service calculation.
DSIT 282 NONOP NONCURR PLAN LIABLITY - N.C.	(16)	(16)				Not applicable to Transmission Cost of Service calculation.
DSIT 282 NONOP NONCURR PLAN LIABLITY - VA.	28	28				Not applicable to Transmission Cost of Service calculation.
DSIT 282 NONOP NONCURR PLAN LIABLITY - W.V.	(1)	(1)				Not applicable to Transmission Cost of Service calculation.
DSIT 282 NONOP PLANT NONCURR LIAB D.C.	(0)	(0)				Not applicable to Transmission Cost of Service calculation.
DSIT 282 NONOP PLANT NONCURR LIAB N.C. DSIT 282 NONOP PLANT NONCURR LIAB VA	(251) (10,501)	(251)				Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.
DSIT 282 NONOP PLANT NONCORR LIAB VA	(10,301)	(133)				Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.
DSIT 282 OPERATING PLANT NONCURR LIAB D.C.	(8)	(8)				Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.
DSIT 282 OPERATING PLANT NONCURR LIAB N.C.	(28,355)	(28,355)				Not applicable to Transmission Cost of Service calculation.
DSIT 282 OPERATING PLANT NONCURR LIAB VA	(253,389)	(253,389)				Not applicable to Transmission Cost of Service calculation.
DSIT 282 OPERATING PLANT NONCURR LIAB W.V.	(15,363)	(15,363)				Not applicable to Transmission Cost of Service calculation.
FAS 109 PLANT DFIT DEFICIENCY (282)	(33,177)	(33,177)				Not applicable to Transmission Cost of Service calculation.
FAS 109 PLANT DFIT DEFICIENCY (282) - GENERATION R	(6,518)	(6,518)				Not applicable to Transmission Cost of Service calculation.
FAS 109 PLANT DFIT DEFICIENCY (282) - VCHEC RIDER	(3,964)	(3,964)				Not applicable to Transmission Cost of Service calculation.
FAS 109 PLANT DSIT DEFICIENCY D.C. (282) FAS 109 PLANT DSIT DEFICIENCY D.C. (282) - GENERAT	(O) (O)	(0)				Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.
FAS 109 PLANT DSIT DEFICIENCY D.C. (282) - VCHEC R	(0)	(0)				Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.
FAS 109 PLANT DSIT DEFICIENCY N.C. (282)	(159)	(159)				Not applicable to Transmission Cost of Service calculation.
FAS 109 PLANT DSIT DEFICIENCY N.C. (282)-GENERAT	(73)	(73)				Not applicable to Transmission Cost of Service calculation.
FAS 109 PLANT DSIT DEFICIENCY N.C. (282)-VCHEC R	(44)	(44)				Not applicable to Transmission Cost of Service calculation.
FAS 109 PLANT DSIT DEFICIENCY VA (282)	(2,284)	(2,284)				Not applicable to Transmission Cost of Service calculation.
FAS 109 PLANT DSIT DEFICIENCY VA (282) - GENERATIO	(1,110)	(1,110)				Not applicable to Transmission Cost of Service calculation.
FAS 109 PLANT DSIT DEFICIENCY VA (282) - VCHEC RID FAS 109 PLANT DSIT DEFICIENCY W.V. (282)	(675)	(675)				Not applicable to Transmission Cost of Service calculation.
FAS 109 PLANT DSIT DEFICIENCY W.V. (282) FAS 109 PLANT DSIT DEFICIENCY W.V. (282) - GENERAT	(37)	(37)				Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.
FAS 109 PLANT DSIT DEFICIENCY W.V. (282) - VCHEC R	(22)	(22)				Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.
FIXED ASSETS	(9,333)	\		(9,333)		Represents IRS audit adjustments to plant-related differences.
FIXED ASSETS - D.C.	(0)			(0)		Represents the state impact of IRS Audit adjustments to plant related differences.
FIXED ASSETS - NC	108			108		Represents the state impact of IRS Audit adjustments to plant related differences.
FIXED ASSETS - VA	1,297			1,297		Represents the state impact of IRS Audit adjustments to plant related differences.
FIXED ASSETS - W.V. GAIN(LOSS) INTERCO SALES - BOOK/TAX	47	(202)		47		Represents the state impact of IRS Audit adjustments to plant related differences.
GAIN[EGGG] IN TERCO SALES - BOOK TAX	(227)	(227)				Tax recognizes the intercompany gain/loss over the tax life of the assets.
INVOLUNTARY CONVERSION - TELECOMMUNICATIONS	(1.104)	(1.104)				Represents the difference between book and tax related to the disposal of telecommunication equipment.
LIBERALIZED DEPRECIATION - FUEL	(1,104)	(3,994)				Recognized for tax purposes when utilized.
LIBERALIZED DEPRECIATION - FUEL CWIP	(3,994)	(3,994)				Represents difference between book burn of nuclear fuel based on usage vs. tax depreciation. Represents the difference between book CWIP and Tax CWIP.
LIBERALIZED DEPRECIATION - PUBLICATION - PUBLICATION - PLANT ACUFILE	(2,054,089)	(1,840,113)	(181,113)		(32,863)	
LIBERALIZED DEPRECIATION - PLANT LAND FUTURE USE	228	228	(101,113)		(32,003)	
LIBERALIZED DEPRECIATION - PLANT LAND NON UTILITY						Not applicable to Transmission Cost of Service calculation.
	(532)	(532)				Not applicable to Transmission Cost of Service calculation.
LIBERALIZED DEPRECIATION - PLANT OPER LAND	690	690				Not applicable to Transmission Cost of Service calculation.
LIBERALIZED DEPRECIATION - PLANT OTHER	(220,228)	(220,228)				Not applicable to Transmission Cost of Service calculation.
LIBERALIZED DEPRECIATION - PLANT FUTURE USE	(1)	(1)				Not applicable to Transmission Cost of Service calculation.
LIBERALIZED DEPRECIATION - PLANT NON UTILITY	15	15				Not applicable to Transmission Cost of Service calculation.
SUCCESS SHARE PLAN YORKTOWN IMPLOSION - TAX DEPLIB - NON OP	- 0	0				Book amount accrued as it's earned; tax deduction is actual payout.
Subtotal - p275 (Form 1-F filer: see note 6 below)	(3,146,179)	(2,868,762)	(194,710)	(38,394)	(44,313)	Not applicable to Transmission Cost of Service calculation.
Less FASB 109 Above if not separately removed	(48,139)	(48.139)	(10-1,1-10)	(50,554)	(44,513)	
Less FASB 106 Above if not separately removed	(40,133)	(10,100)	Ü	0		
Total	(3,098,039)	(2,820,623)	(194,710)	(38,394)	(44,313)	
-				,,	, , , , , , , ,	•

| Instructions for Account 282:
1. ADIT items related only to Non-Electric Operations (e.g., Gas, Water, Sewer) or Production are directly assigned to Column C
2. ADIT items related only to Transmission are directly assigned to Column D
3. ADIT items related to Plant and not in Columns C & D are included in Column E
4. ADIT items related to blaor and not in Columns C & D are included in Column E

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. Re: Form 1-F filer: Sum of subtotals for Accounts 282 and 283 should tie to Form No. 1-F, p.113.57.c

ATTACHMENT H-16A

Attachment 1 - Accumulated Deferred Income Taxes (ADIT) Worksheet - December 31, 2009
B
C
F
Total Production Only

ADIT-283	B Total	C Production Or Other	Only Transmission Pla	- lant	Labor	
		Related		lated	Related	Justification
ADJIT - OTHER COMPREHENSIVE INCOME	(14,860)	(14,860)				Not applicable to Transmission Cost of Service calculation.
AFUDC - DEBT - VCHEC RIDER CURRENT CONTINGENT CLAIMS CURRENT	(1,191)	(1,191)				Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.
DECOMMISSIONING TRUST - UNREALIZED GAIN/LOSS - NC DEFERRED FUEL EXPENSE	(46,577)	(46,577)				Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.
DEFERRED FUEL EXPENSE - OTHER CURRENT DEFERRED FUEL EXPENSE - CURRENT	7,733 (14,323)	7,733 (14,323)				Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.
DEFERRED N.C. SIT NONOP - OCI	(959)	(959)				Not applicable to Transmission Cost of Service calculation.
DEFERRED SIT NONOP - OCI DFIT 190 NONOP NONCURRENT ASSET	(1,652)	(1,652)				Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.
DFIT 190 NONOPERATING CURRENT ASSET DFIT 190 NONOPERATING NONCURR ASSET	(312) (22,472)	(312)				Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.
DFIT 190 OPERATING CURRENT ASSET DFIT 190 OPERATING NONCURR ASSET	(13,205) (9,148)	(13,205) (9,148)				Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.
DFIT 190 OPERATING NONCURRENT ASSET DFIT 283 NONOP OTHER NONCURRENT LIABILITY	16,909 18	16,909 18				Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.
DFIT 283 OPERATING NONCURRENT LIAB DFIT EFFECT ON SIT NONOP - OCI DSIT 283 NONOP NONCURR OTHER LIABILITY - D.C.	89 (8)	89 (8)				Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.
DSIT 283 NONOP NONCURR OTHER LIABILITY - N.C.	(0) 74	(0) 74				Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.
DSIT 283 NONOP NONCURR OTHER LIABILITY - VA. DSIT 283 NONOP NONCURR OTHER LIABILITY - W.V.	(111)	(111)				Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.
DSIT 283 NONOP NONCURRENT LIABILITY D.C. DSIT 283 NONOP NONCURRENT LIABILITY N.C. DSIT 283 NONOP NONCURRENT LIABILITY VA	(0)	(0) (590) (8,237)				Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.
DSIT 283 NONOP NONCURRENT LIABILITY W.V.	(8,237) (280)	(280)				Not applicable to Transmission Cost of Service calculation.
DSIT 283 OP OTHER NONCURR ASSET VA MIN DSIT 283 OP OTHER NONCURR LIAB D.C.	10 (1)	10 (1)				Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.
DSIT 283 OP OTHER NONCURR LIAB N.C. DSIT 283 OP OTHER NONCURR LIAB VA.	(222) (10,922)	(222) (10,922)				Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.
DSIT 283 OP OTHER NONCURR LIAB VA. MIN DSIT 283 OP OTHER NONCURR LIAB W.V.	(10)	(10)				Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.
DSIT 283 OPERATING CURRENT LIABILITY D.C. DSIT 283 OPERATING CURRENT LIABILITY N.C. DSIT 283 OPERATING CURRENT LIABILITY VA	(0)	(0) (322) (4,754)				Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.
DSIT 283 OPERATING CURRENT LIABILITY W.V.	(4,754)	(4,754)				Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.
EARNEST MONEY EMISSIONS ALLOWANCES	(989)	(989)				Represents advances not recognized for tax. Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DFIT GROSSUP (283)	(19,221)	(19,221)				Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DFIT GROSSUP (283) - GENERATION RIDE FAS 109 OTHER DFIT GROSSUP (283) - VCHEC RIDER	(4,166) 739	(4,166) 739				Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DFIT GROSSUP (283) - VCHEC RIDER CUR	(2,534)	(2,534)				Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DFIT GROSSUP (283) - VCHEC RIDER NON FAS 109 OTHER DSIT GROSSUP DC	(739)	(739)				Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP DC - GENERATION RIDER FAS 109 OTHER DSIT GROSSUP DC - VCHEC RIDER CURR	(0)	(0)				Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP DC - VCHEC RIDER CORR FAS 109 OTHER DSIT GROSSUP NC	(0) (215)	(0) (215)				Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP NC - GENERATION RIDER FAS 109 OTHER DSIT GROSSUP NC - VCHEC RIDER	(47)	(47)				Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP NC - VCHEC RIDER CURR	(28)	(28)				Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP NC - VCHEC RIDER NONCURR FAS 109 OTHER DSIT GROSSUP VA	(9)	(9)				Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP VA - GENERATION RIDER	(709)	(709)				Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP VA - VCHEC RIDER FAS 109 OTHER DSIT GROSSUP VA - VCHEC RIDER CURR	124 (432)	124 (432)				Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP VA - VCHEC RIDER NONCUR	(124)	(124)				Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP WV FAS 109 OTHER DSIT GROSSUP WV - GENERATION RIDER	(109) (24)	(109) (24)				Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP WV - VCHEC RIDER FAS 109 OTHER DSIT GROSSUP WV - VCHEC RIDER CURR	(14)	(14)				Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP WV - VCHEC RIDER NONCURR	(4)	(4)				Not applicable to Transmission Cost of Service calculation.
FAS 109 REG ASSET FAS 133	(5,356)	(5,356)				Represents tax gross-up on deferred tax deficiency related to previous flow-through and ARAM related ADIT. Not applicable to Transmission Cost of Service calculation.
FAS 133-REG-GL HEDGE CAPACITY CURRENT	(5,595)	(5,595)				Not applicable to Transmission Cost of Service calculation.
FAS 133 REG FUEL HEDGE NONCURRENT FAS 133 REG GL CAPACITY HEDGE NONCURRENT	451 (2,094)	451 (2,094)				Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.
FAS 133 REG HEDGE DEBT NONCURRENT FEDERAL TAX INTEREST EXPENSE	(33,627)	(33,627)				Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.
FEDERAL TAX INTEREST EXPENSE NON CURRENT	(880)	(880)				Not applicable to Transmission Cost of Service calculation.
FUEL HANDLING COSTS GAIN(LOSS) INTERCO SALES -BOOK/TAX	(173)	(173)				IRS settlement required additional tax capitalization of handling costs. Tax deferred recognition of intercompany gain/loss due to consolidated return rules.
GAIN(LOSS) INTERCO SALES -BOOK/TAX	-					Tax deferred recognition of intercompany gain/loss due to consolidated return rules.
GOODWILL AMORTIZATION NUCLEAR FUEL - PERMANENT DISPOSAL	(3)	(3)				Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.
OBSOLETE INVENTORY PERFORMANCE ACHIEVEMENT PLAN	-					Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.
POWERTREE CARBON CO, LLC.	(31)	(31)				Not applicable to Transmission Cost of Service calculation.
QUALIFIED SETTLEMENT FUND REACQUIRED DEBT GAIN(LOSS)	(0)	(0)				Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.
REG FTR	0	0				Not applicable to Transmission Cost of Service calculation.
REG FTR CURRENT REG HEDGES CAPACITY	(2,280) 420	(2,280) 420				Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.
REG ASSET - A4 RAC COSTS NONCURRENT	(13,725) (7,583)	(13,725) (7,583)				Not applicable to Transmission Cost of Service calculation.
REG ATRR NON CURRENT REG FTR	(0)	(0)				Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.
REG FTR CURRENT REG HEDGE DEBT - CURRENT	(624) 598	(624) 598				Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.
REG NON CURRENT DSM A5 RIDER	(2,666)	(2,666)				Not applicable to Transmission Cost of Service calculation.
REG POWER HEDGE - CURRENT REG POWER HEDGE	3 (0)	(0)				Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.
REGULATORY ASSET - D & D	- (0)	(0)				Represents cost that for regulatory purposes needs to be amortized over a prescribed life. However, allowable for tax when incurred.
REGULATORY ASSET - FAS 112	(1,976)				(1,976)	Represents cost that for regulatory purposes needs to be amortized over a prescribed life. However, allowable for tax when incurred.
REGULATORY ASSET - ISABEL	,.,				,,,,,,,,,	Represents cost that for regulatory purposes needs to be amortized over a prescribed life. However, allowable for tax when incurred.
REGULATORY ASSET - NUG	(5,445)	(5,445)				Represents cost that for regulatory purposes needs to be amortized over a prescribed life. However, allowable for tax when incurred.
REGULATORY ASSET - PJM CURRENT	(3,544)	(3,544)				Represents cost that for regulatory purposes needs to be amortized over a prescribed life. However, allowable for tax when incurred.
REGULATORY ASSET - VA SLS TAX CURRENT	(11,769)	(11,769)				Represents cost that for regulatory purposes needs to be amortized over a prescribed life. However, allowable for tax when incurred.
RETIREMENT - EXEC SUPP RET (ESRP) - NONOP	(219)	(219)				Not applicable to Transmission Cost of Service calculation. Book expense for emissions allowances based on moving-average-cost, tax expense based on specific
SO2 ALLOWANCES - NONCURRENT	-					identification. Represents the deferred state tax impact related to WV NOL. This deferral will turn around when the pollution
W.VA. STATE NOL CFWD	-					control projects are placed in service. Represents the deferred state tax impact related to WV Pollution control projects. This deferral will turn around
W.VA. STATE POLLUTION CONTROL	(7,943)			(7,943)		once placed in service.
ADFIT - OTHER COMPREHENSIVE INCOME DEFERRED SIT NONOP - OCI FAS 133	-					Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.
Subtotal - p277 (Form 1-F filer: see note 6, below)	(264,894)	(254,974)	-	(7,943)	(1,976)	Not applicable to Transmission Cost of Service calculation.
Less FASB 109 Above if not separately removed Less FASB 106 Above if not separately removed	(30,772)	(30,772)		(7.040)	(1,976)	
Total	(234,122)	(224,202)	-	(7,943)	(1,976)	

ATTACHMENT H-16A
Attachment 1 - Accumulated Deferred Income Taxes (ADIT) Worksheet - December 31, 2009

Attachment 1 - Accumulated Deferred Income Laxes (AUL) Workshe
Instructions for Account 283:

1. ADIT Tems related only to Non-Electric Operations (e.g., Gas, Water, Sewer) or Production are directly assigned to 1. ADIT items related only to Non-Electric Operations (e.g., Gas, Water, Sewer) or Column C
2. ADIT items related only to Transmission are directly assigned to Column D
3. ADIT items related to Plant and not in Columns C & D are included in Column E
4. ADIT items related to labor and not in Columns C & D are included in Column F

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. Re: Form 1-F filler: Sum of subtotals for Accounts 282 and 283 should tie to Form No. 1-F, p.113.57.c

Attachment 1- Accumulated Deferred Income Taxes (ADIT) Worksheet Amortization ITC-255

		lt	em	Balance	Amortization
		Т			
ı	Amortization	Т			87
2	Amortization to line 136 of Appendix A	T	otal		28
3	Total			-	1,16
4	Total Form No. 1 (p 266 & 267)	F	orm No. 1 balance	(p.266) for amortizat	1,16
e	Difference /4				

/1 Difference must be zero

Virginia Electric and Power Company
ATTACHMENT H-16A
Attachment 1 - Accumulated Deferred Income Taxes (ADIT) Worksheet - December 31, 2008
(000's)

	Only Transmission Related	Plant Related	Labor Related	Total ADIT
ADIT- 282 ADIT-283 ADIT-190 Subtotal Wages & Salary Allocator Gross Plant Allocator	(165,614) 0 73 (165,541)	(26,538) (10,904) 108,368 70,926 9,9380%	(46,945) (1,784) 45,274 (3,455) 4.7632%	
End of Year ADIT	(165,541)	7,049	(165)	(158,657)

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

End of Year Balances :						
A A	B Total	C Production	D Only	E	F	G
ADIT-190	Total	Or Other	Transmission	Plant	Labor	
		Related	Related	Related	Related	Justification
BAD DEBTS CAPITAL LEASE	5,190 426	5,190 426				For tax purposes bad debts are deductible when they are deemed to be uncollectible / worthless. Not applicable to Transmission Cost of Service calculation.
CAPITALIZED BROKERS FEES CAPITALIZED INTEREST - NONOP CWIP	749	749				Not applicable to Transmission Cost of Service calculation.
CAPITALIZED INTEREST - NONOP CWIP CAPITALIZED INTEREST NONOP IN SERVICE	307	307				Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.
CAPITALIZED INTEREST OPERATING CWIP	39,778	39,778		105,501		Represents tax capitalized interest on projects in CWIP - increase in taxable income.
CAPITALIZED INTEREST OPERATING IN SERVICE CIAC NC - NONOP CWIP	105,501 7	7		105,501		Represents tax "In Service" capitalized Interest placed in service net of tax amortization. Not applicable to Transmission Cost of Service calculation.
CIAC NC - NONOP IN SERVICE CIAC VA - NONOP CWIP	2,679 3,215	2,679 3,215				Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.
CIAC VA - NONOP IN SERVICE	100,213	100,213				Not applicable to Transmission Cost of Service calculation.
CONTINGENT CLAIMS CURRENT CONTINGENT CLAIMS NONCURRENT	1,455	1,455				Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.
		,				Book expensed as billed over 15 yr assessment period; tax deduct in year of assessment because all
DECOMMISSIONING & DECONTAMINATION DEFERRED GAIN/LOSS NONOPERATING	(0) (53)	(0) (53)				events test met as liability is based on prior facility use. Not applicable to Transmission Cost of Service calculation.
DEFERRED GAIN/LOSS OPERATING	(498)			(498)		Represents the ADIT on Book Gain/Loss as accrued.
DEFERRED GAIN/LOSS-FUTURE USE DEFERRED GAIN/LOSS-FUTURE USE NONOP	(736) 1,917	(736) 1,917				Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.
DFIT - ITC ASSET FIT DEREGULATED						Not applicable to Transmission Cost of Service calculation.
DFIT 190 OPERATING NONCURRENT ASSET DFIT 282 NONOPERATING PLANT NONCURR LIAB	(526)	(526)				Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.
DFIT 282 NONOPERATING PLANT NONCURR LIAB	-	0				Not applicable to Transmission Cost of Service calculation.
DFIT 282 OPERATING PLANT NONCURR LIAB DFIT 283 NONOPERATING CURRENT LIAB	94,973 2	94,973 2				Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.
DFIT 283 NONOPERATING NONCURRENT LIAB DFIT 283 OPERATING CURRENT LIABILITY	5,650 5,487	5,650 5,487				Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.
DFIT 283 OPERATING NONCURRENT LIAB	32,142	32,142				Not applicable to Transmission Cost of Service calculation.
DFIT EFFECT ON SIT NONOP - OCI DIRECTOR CHARITABLE DONATION	225 175	225 175				Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.
DSIT - ITC SIT ASSET N.C. DEREGULATED	-	-				Not applicable to Transmission Cost of Service calculation.
DSIT - ITC SIT ASSET Va. DEREGULATED DSIT - ITC SIT ASSET W.V. DEREGULATED	-					Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.
DSIT 190 NONOP CURRENT ASSET N.C.	2	2				Not applicable to Transmission Cost of Service calculation.
DSIT 190 NONOP CURRENT ASSET VA DSIT 190 NONOP CURRENT ASSET W.V.	22	22				Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.
DSIT 190 NONOP NONCURRENT ASSET N.C.	3,786	3,786				Not applicable to Transmission Cost of Service calculation.
DSIT 190 NONOP NONCURRENT ASSET VA DSIT 190 NONOP NONCURRENT ASSET W.V.	50,112 1,725	50,112 1,725				Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.
DSIT 190 NONOP PLANT NONCURR ASSET N.C.	1,286	1,286				Not applicable to Transmission Cost of Service calculation.
DSIT 190 NONOP PLANT NONCURR ASSET VA DSIT 190 NONOP PLANT NONCURR ASSET W.V.	16,992 585	16,992 585				Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.
DSIT 190 OPERATING CURRENT ASSET N.C.	807 10.692	807				Not applicable to Transmission Cost of Service calculation.
DSIT 190 OPERATING CURRENT ASSET VA DSIT 190 OPERATING CURRENT ASSET W.V.	367	10,692 367				Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.
DSIT 190 OPERATING NONCURR ASSET N.C. DSIT 190 OPERATING NONCURR ASSET VA	451 5,888	451 5,888				Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.
DSIT 190 OPERATING NONCURR ASSET VA MIN	443	443				Not applicable to Transmission Cost of Service calculation.
DSIT 190 OPERATING NONCURR ASSET W.V. DSIT 190 OPERATING PLANT NONCURR ASSET N.C.	204 5,356	204 5,356				Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.
DSIT 190 OPERATING PLANT NONCURR ASSET VA	70,790	70,790				Not applicable to Transmission Cost of Service calculation.
DSIT 190 OPERATING PLANT NONCURR ASSET W.V. DSIT 283 OP OTHER NONCURR LIAB NC	2,439	2,439				Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.
DSIT 283 OP OTHER NONCURR LIAB VA DSIT 283 OP OTHER NONCURR LIAB W.V.	(230)	(230)				Not applicable to Transmission Cost of Service calculation.
EMISSIONS ALLOWANCES	(8)	(8)				Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.
FAS 109 ITC DFIT DEFICIENCY (190) FAS 109 ITC DSIT DEFICIENCY N.C.(190)	6,480 83	6,480 83				Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.
FAS 109 ITC DSIT DEFICIENCY VA (190) FAS 109 ITC DSIT DEFICIENCY W.V. (190)	1,086	1,086				Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.
FAS 109 ITC DSIT DEFICIENCY W.V. (190) FAS 109 ITC DSIT GROSSUP NC	38 53	38 53				Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.
FAS 109 ITC DSIT GROSSUP VA	693	693				Not applicable to Transmission Cost of Service calculation.
FAS 109 ITC DSIT GROSSUP WV FAS 109 ITC GROSSUP (190)	24 4.138	24 4.138				Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.
FAS 133	22,314	22,314				Not applicable to Transmission Cost of Service calculation.
FAS 143 ASSET OBLIGATION FAS143 DECOMMISSIONING	11,912 284,921	11,839 284,921	73			Represents ARO accruals not deductible for tax. Represents ARO accruals not deductible for tax.
FEDERAL TAX INTEREST EXPENSE NON CURRENT	860	860				Not applicable to Transmission Cost of Service calculation. Books amortize the fleet lease extension credit over the new lease; tax takes the deduction when
FLEET LEASE CREDIT - CURRENT	102			102		incurred.
FLEET LEASE CREDIT - NONCURRENT	154			154		Books amortizes the fleet lease extension credit over the new lease; tax takes the deduction when incurred.
GAIN SALE/LEASEBACK - SYSTEM OFFICE	(0)	(0)		134		Not applicable to Transmission Cost of Service calculation.
GROSS REC-UNBILLED REV-NC	98 461	98				Books include income when meter is read; taxed when service is provided.
HEADWATER BENEFITS	461	461				Not applicable to Transmission Cost of Service calculation. Books recognizes the expense as incurred. For tax the deduction is recognized when the casks are
INT STOR NORTH ANNA	4,227	4,227				filled.
INT STOR SURRY	(778)	(778)				Books recognizes the expense as incurred. For tax the deduction is recognized when the casks are filled.
LONG TERM DISABILITY RESERVE	4,623				4,623	
METERS NUCLEAR FUEL - PERMANENT DISPOSAL	6,995 19	6,995 19				Books pre-capitalize when purchased; tax purposes when installed.
OBSOLETE INVENTORY	425	425				Books estimate expense, tax deduction taken when paid. Not applicable to Transmission Cost of Service calculation.
OPEB PERFORMANCE ACHIEVEMENT PLAN	24,839 4	4			24,839	Represents the difference between the book accrual expense and the actual funded amount. Not applicable to Transmission Cost of Service calculation.
POWER PURCHASE BUYOUT	499	499				Represents the difference between the book accrual expense and the actual funded amount.
PREMIUM, DEBT, DISCOUNT AND EXPENSE P'SHIP INCOME - NC ENTERPRISE	3,108 37	37		3,108		Books record the yield to maturity method; taxes amortize staight line. Not applicable to Transmission Cost of Service calculation.
P'SHIP INCOME - VIRGINIA CAPITAL	219	219				Not applicable to Transmission Cost of Service calculation.
QUALIFIED SETTLEMENT FUND REACTOR DECOMMISSIONING LIABILITY	140 350	140 350				Not applicable to Transmission Cost of Service calculation. Represents the difference between the accrual and payments.
REG ASSET FUEL HEDGE	1,543	1,543				Not applicable to Transmission Cost of Service calculation.
REG LIABILITY DECOMMISSIONING TRUST - NC REGULATORY LIABILITY - ARO	310,992 (236,453)	310,992 (236,453)				Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.
DSIT OPERATING	(41,384)	(41,384)				Not applicable to Transmission Cost of Service calculation.
DFIT OF STATE OPERATING REG LIABILITY HEDGES CAPACITY - NC	14,485 13,906	14,485 13,906				Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.
REGULATORY ASSET - D & D	3,862 4	3,862 4				Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.
RESTRICTED STOCK AWARD	1,815	1,815				Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.

RETIREMENT - (FASB 87)	33,818				33,818	Book estimate accrued and expensed; tax deduction when paid.
RETIREMENT - EXEC SUPP RET (ESRP) - NONOP	129	129				Not applicable to Transmission Cost of Service calculation.
RETIREMENT - SUPPLEMENTAL RETIREMENT	141	141				Not applicable to Transmission Cost of Service calculation.
SEPARATION/ERT	43				43	Book amount accrued and expensed; tax deduction when paid.
SUCCESS SHARE PLAN	6,789				6,789	Book amount accrued as its earned; tax deduction is actual payout.
VA SALES & USE TAX AUDIT (INCL. INT)	210	210				Not applicable to Transmission Cost of Service calculation.
VACATION ACCRUAL	13,116	13,116				Not applicable to Transmission Cost of Service calculation.
W.VA. STATE POLLUTION CONTROL - FEDERAL EFFECT	3,816	3,816				Federal effect of state deductions.
WEST VA PROPERTY TAX	1,558	1,558				Not applicable to Transmission Cost of Service calculation.
FAS 109 ITC REG LIABILITY						Represents the tax effect of ITC that will be refunded to the customer.
Subtotal - p234	1,073,116	894,562	73	108,368	70,112	
Less FASB 109 Above if not separately removed	(12,595)	(12,595)				
Less FASB 106 Above if not separately removed	24,839	0	0	0	24,839	
Total	1,060,872	907,157	73	108,368	45,274	

- Instructions for Account 190:

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

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

 3. ADIT items related to Plant and not in Columns C & D are included in Column E

 4. ADIT items related to labor and not in Columns C & D are included in Column F

 5. Deferred income taxes arise when items are included in taxable income in different periods than they are included in rates,

- 6. Re: Form 1-F filer: Sum of subtotals for Accounts 282 and 283 should tie to Form No. 1-F, p.113.57.c

A	В	С	D	E		G
^	Total	Production	Only	-	•	ŭ
ADIT- 282		Or Other Related	Transmission Related	Plant Related	Labor Related	Justification
AFC DEFERRED TAX - FUEL CWIP	(9)	(9)				Not applicable to Transmission Cost of Service calculation.
AFC DEFERRED TAX - FUEL IN SERVICE	(47)	(47)				Represents the amount of amortization of AFC in service not allowable for tax.
AFC DEFERRED TAX - PLANT CWIP	(7,130)	(7,130)				Not applicable to Transmission Cost of Service calculation.
AFC DEFERRED TAX - PLANT IN SERVICE	(9,804)	(5,488)	(4,316)			Represents the amount of amortization of AFC in service not allowable for tax.
AFUDC - DEBT - GENERATION RIDER	(2,051)	(2,051)				Not applicable to Transmission Cost of Service calculation.
BOOK CAPITALIZED INTEREST CWIP	(2,216)			(2,216)		Represents the unallowable amount of book interest.
CAP EXPENSE	(7,744)	(7,744)				Capitalized for books and current deduction for tax as repairs.
CAPITAL LEASE	(460)	(460)				Not applicable to Transmission Cost of Service calculation.
						Book varies in treatment; tax sec. 165 casualty loss for the decline in value (up to the adj. basis) and
CASUALTY LOSS	(15,412)			(15,412)		Sec 162 deduction for repairs to restore to pre-casualty condition.
COMPUTER SOFTWARE-BOOK AMORT	8,090	(0.0.10)			8,090	Represents total Book Computer Software Amortization Schedule M addition.
COMPUTER SOFTWARE-CWIP	(3,846)	(3,846)				Represents the allowable "In house" deduction for tax.
COMPUTER SOFTWARE-TAX AMORT	(20,645)	(00 500)	(5.040)		(20,645)	Total tax amortization shown as a schedule M deduction and add back total book amortization.
COST OF REMOVAL	(93,787)	(86,590)	(5,218)		(1,978)	Represents the actual cost of removal allowable for tax over the accrued amount.
DECOMMISSIONING PERCONMISSIONING TRUST PROCEINGOME	(302,783)	(302,783)				Not applicable to Transmission Cost of Service calculation.
DECOMMISSIONING TRUST BOOK INCOME	(6,603)	(6,603)				Not applicable to Transmission Cost of Service calculation.
DFIT 190 NONOPERATING NONCURR ASSET						Not applicable to Transmission Cost of Service calculation.
DFIT 190 OPERATING NONCURRENT ASSET DSIT 282 NONOP PLANT NONCURR LIAB N.C.	(27,506) 268	(27,506) 268				Not applicable to Transmission Cost of Service calculation.
DSIT 282 NONOP PLANT NONCURR LIAB N.C. DSIT 282 NONOP PLANT NONCURR LIAB VA	3.837	3.837				Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.
DSIT 282 NONOP PLANT NONCURR LIAB VA	122	122				Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.
DSIT 282 OPERATING PLANT NONCURR LIAB W.V.	(31,476)	(31,476)				Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.
DSIT 282 OPERATING PLANT NONCORR LIAB VA	(219.986)	(219.986)				Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.
DSIT 282 OPERATING PLANT NONCORK LIAB VA	(14.827)	(14,827)				Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.
FAS 109 PLANT DFIT DEFICIENCY (282)	(22,712)	(22,712)				Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.
FAS 109 PLANT DETICIENCY (282) - GENERATION R	(4,280)	(4.280)				Not applicable to Transmission Cost of Service calculation.
FAS 109 PLANT DSIT DEFICIENCY N.C. (282)	(79)	(79)				Not applicable to Transmission Cost of Service calculation.
FAS 109 PLANT DSIT DEFICIENCY N.C. (282) - GENERAT	(53)	(53)				Not applicable to Transmission Cost of Service calculation.
FAS 109 PLANT DSIT DEFICIENCY VA (282)	(1.050)	(1.050)				Not applicable to Transmission Cost of Service calculation.
FAS 109 PLANT DSIT DEFICIENCY VA (282) - GENERATIO	(725)	(725)				Not applicable to Transmission Cost of Service calculation.
FAS 109 PLANT DSIT DEFICIENCY W.V. (282)	(36)	(36)				Not applicable to Transmission Cost of Service calculation.
FAS 109 PLANT DSIT DEFICIENCY W.V. (282) - GENERAT	(25)	(25)				Not applicable to Transmission Cost of Service calculation.
FIXED ASSETS	(9,312)			(9,312)		Represents IRS audit adjustments to plant-related differences.
FIXED ASSETS	-					Represents IRS audit adjustments to plant-related differences.
FIXED ASSETS - NC	27			27		Represents IRS audit adjustments to plant-related differences.
FIXED ASSETS - VA	361			361		Represents IRS audit adjustments to plant-related differences.
FIXED ASSETS - WV	13			13		Represents IRS audit adjustments to plant-related differences.
GAIN(LOSS) INTERCO SALES - BOOK/TAX	(290)	(290)				Not applicable to Transmission Cost of Service calculation.
						Represents the difference between book and tax related to the disposal of telecommunication
INVOLUNTARY CONVERSION - TELECOMMUNICATIONS	(1,104)	(1,104)				equipment. Recognized for tax purposes when utilized.
LIBERALIZED DEPRECIATION - FUEL	(5,266)	(5,266)				Represents difference between book burn of nuclear fuel based on usage vs. tax depreciation.
LIBERALIZED DEPRECIATION - FUEL CWIP	-					Difference between book CWIP and Tax CWIP as a result of Euro exchange utilization.
LIBERALIZED DEPRECIATION - PLANT ACUFILE	(2,029,358)	(1,842,618)	(156,080)		(30,660)	Difference between book and tax depreciation taking in consideration flow-through and ARAM.
LIBERALIZED DEPRECIATION - PLANT LAND FUTURE USE	228	228				Not applicable to Transmission Cost of Service calculation.
LIBERALIZED DEPRECIATION - PLANT LAND NONUTILITY	(532)	(532)				Not applicable to Transmission Cost of Service calculation.
LIBERALIZED DEPRECIATION - PLAN OPER LAND	707	707				Not applicable to Transmission Cost of Service calculation.
LIBERALIZED DEPRECIATION - PLANT OTHER	(232,500)	(232,500)				Not applicable to Transmission Cost of Service calculation.
LIBERALIZED DEPRECIATION - PLANT FUTURE USE	(0)	(0)				Not applicable to Transmission Cost of Service calculation.
LIBERALIZED DEPRECIATION - PLANT NON UTILITY	7	7				Not applicable to Transmission Cost of Service calculation.
SUCCESS SHARE PLAN	(1,752)				(1,752)	
YORKTOWN IMPLOSION - TAX DEP LIB - NONOP	0	0				Not applicable to Transmission Cost of Service calculation.
Subtotal - p275 (Form 1-F filer: see note 6 below)	(3,061,747)	(2,822,649)	(165,614)	(26,538)	(46,945)	
Less FASB 109 Above if not separately removed	(28,960)	(28,960)	0	0	0	
Less FASB 106 Above if not separately removed	0					
Total	(3,032,787)	(2,793,689)	(165,614)	(26,538)	(46,945)	

- Instructions for Account 282:

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

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

 3. ADIT items related to Plant and not in Columns C & D are included in Column E

 4. ADIT items related to labor and not in Columns C & D are included in Column F

 5. Deferred income taxes arise when items are included in taxable income in different periods than they are included in rates,

- 6. Re: Form 1-F filer: Sum of subtotals for Accounts 282 and 283 should tie to Form No. 1-F, p.113.57.c

A	B Total	C Production	D Only	E	F	G
ADIT-283		Or Other Related	Transmission Related	Plant Related	Labor Related	Justification
ADFIT - OTHER COMPREHENSIVE INCOME	(3,667)	(3,667)				Not applicable to Transmission Cost of Service calculation.
CONTINGENT CLAIMS CURRENT	(2,406)	(2,406)				Not applicable to Transmission Cost of Service calculation.
DECOMMISSIONING TRUST - UNREALIZED GAIN/LOSS - NC	(8,280)	(8,280)				Not applicable to Transmission Cost of Service calculation.
DEFERRED FUEL EXPENSE	(283,143)	(283,143)				Not applicable to Transmission Cost of Service calculation.
DEFERRED FUEL EXPENSE - OTHER DEFERRED N.C. SIT NONOP - OCI	(29,515)	(29,515)				Not applicable to Transmission Cost of Service calculation.
DEFERRED N.C. SIT NONOP - OCI	(595)	(595)				Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.
DFIT 190 NONOPERATING CURR ASSET	(9)	(9)				Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.
DFIT 190 NONOPERATING NONCURR ASSET	(19,635)	(19,635)				Not applicable to Transmission Cost of Service calculation.
DFIT 190 OPERATING CURRENT ASSET	(4,153)	(4,153)				Not applicable to Transmission Cost of Service calculation.
DFIT 190 OPERATING NONCURR ASSET	(4,346)	(4,346)				Not applicable to Transmission Cost of Service calculation.
DFIT 190 OPERATING NONCURRENT ASSET	2,428	2,428				Not applicable to Transmission Cost of Service calculation.
DFIT 283 OPERATING NONCURRENT LIAB	89	89				Not applicable to Transmission Cost of Service calculation.
DSIT 283 NONOP CURRENT LIABILITY N.C.	-					Not applicable to Transmission Cost of Service calculation.
DSIT 283 NONOP CURRENT LIABILITY VA						Not applicable to Transmission Cost of Service calculation.
DSIT 283 NONOP CURRENT LIABILITY W.V.	(4)	(4)				Not applicable to Transmission Cost of Service calculation.
DSIT 283 NONOP NONCURRENT LIABILITY N.C.	(627)	(627)				Not applicable to Transmission Cost of Service calculation.
DSIT 283 NONOP NONCURRENT LIABILITY VA DSIT 283 NONOP NONCURRENT LIABILITY W.V.	(14,759)	(14,759)				Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.
	(278)	(278)				
DSIT 283 OP OTHER NONCURR LIAB N.C. DSIT 283 OP OTHER NONCURR LIAB VA	(6,253)	(6,253) (82,721)				Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.
DSIT 283 OP OTHER NONCORR LIAB VA DSIT 283 OP OTHER NONCURR LIAB VA MIN	(10)	(10)				Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.
DSIT 283 OP OTHER NONCORR LIAB VA MIN	(2,849)	(2,849)				Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.
DSIT 283 OPERATING CURRENT LIABILITY N.C.	(1.067)	(1.067)				Not applicable to Transmission Cost of Service calculation.
DSIT 283 OPERATING CURRENT LIABILITY VA	(14,134)	(14,134)				Not applicable to Transmission Cost of Service calculation.
DSIT 283 OPERATING CURRENT LIABILITY W.V.	(474)	(474)				Not applicable to Transmission Cost of Service calculation.
DSM	-					Not applicable to Transmission Cost of Service calculation.
EMISSIONS ALLOWANCES	(2,696)	(2,696)				Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DFIT GROSSUP (283)	(12,857)	(12,857)				Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DFIT GROSSUP (283) - GENERATION RIDE	(2,737)	(2,737)				Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP NC	(164)	(164)				Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP NC - GENERATION RIDER	(34)	(34)				Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP VA FAS 109 OTHER DSIT GROSSUP VA - GENERATION RIDER	(2,158)	(2,158)				Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSTI GROSSUP VA - GENERATION RIDER	(74)	(464) (74)				Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP WV FAS 109 OTHER DSIT GROSSUP WV - GENERATION RIDER	(16)	(16)				Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.
FAS 133	(16,651)	(16,651)				Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.
FAS 133	(6,918)	(6,918)				Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.
FAS 133	6,859	6,859				Not applicable to Transmission Cost of Service calculation.
FAS 133		0,000				Not applicable to Transmission Cost of Service calculation.
FAS 133	-					Not applicable to Transmission Cost of Service calculation.
FEDERAL TAX INTEREST EXPENSE	(3,818)	(3,818)				Not applicable to Transmission Cost of Service calculation.
FINANCIAL DERIVATIVES CURRENT ASSET	-					Not applicable to Transmission Cost of Service calculation.
FUEL HANDLING COSTS	(77)	(77)				IRS settlement required additional tax capitalization of handling costs.
GAIN SALE/LEASEBACK-SYSTEM OFFICE	-					Not applicable to Transmission Cost of Service calculation.
GOODWILL AMORTIZATION	(3)	(3)				Not applicable to Transmission Cost of Service calculation.
NUCLEAR FUEL - PERMANENT DISPOSAL	(9)	(9)				Not applicable to Transmission Cost of Service calculation.
PERFORMANCE ACHIEVEMENT PLAN POWERTREE CARBON CO, LLC.	(4)	(4)				Not applicable to Transmission Cost of Service calculation.
REACQUIRED DEBT GAIN(LOSS)	(31)	(2,507)				Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.
REG ASSET FUEL HEDGE	(2,307)	(0)				Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.
REG ASSET FOEL HEDGE REG ASSET HEDGES CAPACITY	(0)	(0)				Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.
REG ASSET POWER HEDGE	(2,960)	(2,960)				Not applicable to Transmission Cost of Service calculation.
REG LIABILITY - FTR	(19,354)	(19,354)				Not applicable to Transmission Cost of Service calculation.
REG LIABILITY HEDGES DEBT						Not applicable to Transmission Cost of Service calculation.
						Represents cost that for regulatory purposes needs to be amortized over a prescribed life. However,
REGULATORY ASSET - FAS 112	(1,784)				(1,784)	allowable for tax when incurred.
						Represents cost that for regulatory purposes needs to be amortized over a prescribed life. However,
REGULATORY ASSET - NUG	(6,190)	(6,190)				allowable for tax when incurred.
						Represents cost that for regulatory purposes needs to be amortized over a prescribed life. However,
REGULATORY ASSET - PJM	(42,767)	(42,767)				allowable for tax when incurred.
DEGULATORY 4 00 FT 1/4 01 0 TAY	40.00					Represents cost that for regulatory purposes needs to be amortized over a prescribed life. However,
REGULATORY ASSET - VA SLS TAX	(5,753)	(5,753)				allowable for tax when incurred.
REG LIABILITY - ARO	44 204	44 204				Not applicable to Transmission Cost of Service calculation.
DSIT OPERATING DFIT OF STATE OPERATING	41,384 (14,485)	41,384				Not applicable to Transmission Cost of Service calculation.
DELL OF STATE OPERATING	(14,485)	(14,485)				Not applicable to Transmission Cost of Service calculation. Represents the deferred state tax impact related to WV Pollution control projects. This deferral will
W.VA. STATE POLLUTION CONTROL	(10,904)			(10,904)		turn around once placed in service.
Subtotal - p277 (Form 1-F filer: see note 6, below)	(583,629)	(570.941)	0	(10,904)	(1,784)	and the property of the control of t
Less FASB 109 Above if not separately removed	(18,504)	(18,504)	-	(.5,504)	(.,,,,,,,,	
Less FASB 106 Above if not separately removed	(.2,204)	(.2,204)				
Total	(565,125)	(552,437)		(10,904)	(1,784)	
<u> </u>	1,/1	,,		,,,,,,,	. ,,	

Instructions for Account 283:

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

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

3. ADIT items related to Plant and not in Columns C & D are included in Column E

4. ADIT items related to labor and not in Columns C & D are included in Column F

5. Deferred income taxes arise when items are included in taxable income in different periods than they are included in rates,

6. Re: Form 1-F filer: Sum of subtotals for Accounts 282 and 283 should tie to Form No. 1-F, p.113.57.c

Attachment 2 - Taxes Other Than Income Worksheet 2009 (000's)

		Pá	age 263		Al	Allocated		
ther Taxes		•	Col (i)	Allocator	Α	mount		
Plant Related			Gr	oss Plant Alloca	itor			
1 Transmission Personal Property Tax (directly assigned to Trans 1a Other Plant Related Taxes	smission)	\$	10,364 0	100.0000% 9.9380%	\$	10,364		
2						-		
3 4						-		
5						-		
Total Plant Related		\$	10,364		\$	10,364		
Labor Related			Wag	es & Salary Allo	cator			
6 Federal FICA & Unemployment & State Unemployment		\$		Adjustment Amt \$41,385,609 + \$(,440): 0) = \$41,120,169		
Total Labor Related		\$	41,120	4.7632%	\$	1,959		
Other Included			Gr	oss Plant Alloca	itor			
7 Sales and Use Tax		\$	181					
		•						
Total Other Included		\$	181	9.9380%	\$	18		
Total Included		\$	51,665		\$	12,340		
Currently Excluded								
8 Business and Occupation Tax - West Virginia		\$	17,842					
9 Gross Receipts Tax 10 IFTA Fuel Tax			10,405					
11 Property Taxes - Other			106,680					
12 Property Taxes - Generator Step-Ups and Interconnects			1,024					
13 Sales and Use Tax - not allocated to Transmission			844					
14 Sales and Use Tax - Retail 15 Other			129 (873)					
16			0					
17			0					
18			0					
19 20			0					
21 Total "Other" Taxes (included on p. 263)		\$	136,050					
22 Total "Taxes Other Than Income Taxes" - acct 408.10 (p. 114.14	4)	\$	187,715					
23 Difference		\$	(51,665)					

Criteria for Allocation:

- A Other taxes that are incurred through ownership of plant including transmission plant will be either directly assigned or allocated based on the Gross Plant Allocator. If the taxes are 100% recovered at retail they will not be included.
- B 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 will not be included.
- Other taxes that are assessed based on labor will be allocated based on the Wages and Salary Allocator.
- D Other taxes except as provided for in A, B and C above, that are incurred and (1) are not fully recovered at retail or (2) are directly or indirectly related to transmission service will be allocated based on the Gross Plant Allocator; provided, however, that overheads shall be treated as in footnote B above.

VEPCO ATTACHMENT H-16A Attachment 2A - Direct Assignment of Property Taxes Per Function 2009 (000's)

Directly Assigned Property Taxes	\$ 118,067
Production Property Tax	53,095
Transmission Property Tax	10,290
GSU/Interconnect Facilities	1,024
Distribution Property tax	52,114
General Property Tax	1,544
Total check	118,067

Allocation of General Property Tax to Transmission

General Property Tax	\$ 1,544
Wages & Salary Allocator	4.7632%
Trans General	74

Total Transmission Property Taxes	
Transmission	\$ 10,290
General	74
Total Transmission Property Taxes	\$ 10,364

Virginia Electric and Power Company ATTACHMENT H-16A Attachment 3 - Revenue Credit Workpaper

Attachment 3 - Revenue Credit Workp. 2009 (000's)

	<u>2009</u> (0	JU S)			
			Transmission	Production/Other	
	Account 454 - Rent from Electric Property		Related	Related	Total
	1 Rent from Electric Property - Transmission Related (Note 3)		7,036	13,364	20,400
	2 Total Rent Revenues	(Sum Lines 1)	7,036	13,364	20,400
	Account 456 - Other Electric Revenues (Note 1)				
	3 Schedule 1A				
	4 Net revenues associated with Network Integration Transmission Service (NITS) and for				
	transmission component of the NCEMPA contract rate for which the load is not include	ed in the			
	divisor. (Note 4)	and the last of the state of the state of	1,895	42,018	43,913
	5 Point to Point Service revenues received by Transmission Owner for which the load is 6 PJM Transitional Revenue Neutrality (Note 1)	not included in the divisor (Note 4)	-	-	-
	7 PJM Transitional Market Expansion (Note 1)				-
	8 Professional Services (Note 3)		5,463	48,883	54,346
	9 Revenues from Directly Assigned Transmission Facility Charges (Note 2)		2,647	(1,975)	672
1	0 Rent or Attachment Fees associated with Transmission Facilities (Note 3)				
1	1 Gross Revenue Credits (Accounts 454 and 456)	(Sum Lines 2-10)	17,041	102.290	119,331
	2 Less line 14g	(2.2	(8,752)	(31,124)	(39,875)
1	3 Total Revenue Credits		8,289	71,167	79,455
	Revenue Adjustment to Determine Revenue Credit				
14a	Revenues included in lines 1-11 which are subject to 50/50 sharing. (Lines 1 + 8 + 10)		12,499	62,247	74,746
14b	Costs associated with revenues in line 14a		5,005	-	5,005
14c	Net Revenues (14a - 14b)		7,494	62,247	69,741
14d	50% Share of Net Revenues (14c / 2)		3,747	31,124	34,870
14e	Cost associated with revenues in line 14b that are included in FERC accounts recover	red			
	through the formula times the allocator used to functionalize the amounts in the FERC	account	-	-	-
4 45	to the transmission service at issue		2 747	24 424	24.970
14f 14g	Net Revenue Credit (14d + 14e) Line 14f less line 14a		3,747 (8,752)	31,124 (31,124)	34,870 (39,875)
ı - y	Line 14 1635 line 14d		(0,732)	(31,124)	(55,675)

Revenue Adjustment to Determine Revenue Credit

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 169 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). VEPCO will retain 50% of net revenues consistent with *Pacific Gas and Electric Company*, 90 FERC ¶ 61,314. In order to use lines 14a - 14g, 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: Revenues from Schedule 12 are not included in the total above to the extent they are credited under Schedule 12. In addition, revenues from Schedule 7, Schedule 8 and H-A are not included in the total above to the extent PJM credits VEPCO's share of these revenues monthly to network customers under Attachment H-16.

Virginia Electric and Power Company ATTACHMENT H-16A Attachment 4 - Calculation of 100 Basis Point Increase in ROE 2009 (000's)

Α	Return and Taxes with Basis Point increase in ROE Basis Point increase in ROE and Income Taxes			(Line 130 + 140)	157,19
В	100 Basis Point increase in ROE	(Note J from Appendix A)		Fixed	1.00
	ulation				
<u>e Ref.</u> 62	Rate Base			(Line 44 + 61)	1,187,4
	Long Term Interest				
104	Long Term Interest			p117.62c through 67c/Attachment 5	367,6
105	Less LTD Interest on Securitization Bonds	(Note P)		Attachment 8	
106	Long Term Interest			(Line 104 - 105)	367,6
107	Preferred Dividends		enter positive	p118.29c	16,6
	Common Stock				
108	Proprietary Capital			p112.16c,d/2	6,981,
109	Less Preferred Stock Less Account 219 - Accumulated Other Compreh		enter negative	(Line 117)	-259,0
110 111	Common Stock	ensive income	enter negative	p112.15c,d/2 (Sum Lines 108 to 110)	-15, 6,707,
	Capitalization				
112	Long Term Debt			p112.24c,d/2	6,291,
113	Less Loss on Reacquired Debt		enter negative	p111.81c,d/2	-11,2
114	Plus Gain on Reacquired Debt		enter positive	p113.61c,d/2	3,7
115	Less LTD on Securitization Bonds		enter negative	Attachment 8	
116	Total Long Term Debt		-	(Sum Lines 112 to 115)	6,283,8
117	Preferred Stock			p112.3c,d/2	259,
118	Common Stock			(Line 111)	6,707,
119	Total Capitalization			(Sum Lines 116 to 118)	13,250,5
120	Debt %		Total Long Term Debt	(Line 116 / 119)	47.
121	Preferred %		Preferred Stock	(Line 117 / 119)	2.
122	Common %		Common Stock	(Line 118 / 119)	50.
123	Debt Cost		Total Long Term Debt	(Line 106 / 116)	0.0
124	Preferred Cost		Preferred Stock	(Line 107 / 117)	0.0
125	Common Cost		Common Stock	Appendix A Line 125 + 100 Basis Points	0.1
126	Weighted Cost of Debt		Total Long Term Debt (WCLTD)	(Line 120 * 123)	0.0
127	Weighted Cost of Preferred		Preferred Stock	(Line 121 * 124)	0.00
128 129	Weighted Cost of Common Total Return (R)		Common Stock	(Line 122 * 125) (Sum Lines 126 to 128)	0.0
130	Investment Return = Rate Base * Rate of Return			(Line 62 * 129)	108,9
130	investment Return = Rate base Rate of Return			(Liffe 62 123)	106,
posite I	Income Taxes				
131	Income Tax Rates FIT=Federal Income Tax Rate				0.3
132	SIT=State Income Tax Rate or Composite				0.0
133	p = percent of federal income tax deductible for state	purposes		Per State Tax Code	0.0
134	Т		T)] / (1 - SIT * FIT * p)} =		0.3
135	T/ (1-T)	, ,	.,,		0.6
	ITC Adjustment				
136	Amortized Investment Tax Credit		enter negative	Attachment 1	-:
137 138	T/(1-T) ITC Adjustment Allocated to Transmission		(Note I from Appendix A)	(Line 135) (Line 136 * (1 + 137))	0.6
100					
100					
139	Income Tax Component =	CIT=(T/1-T) * Investmer	nt Return * (1-(WCLTD/R)) =		48,6

Virginia Electric and Power Company ATTACHMENT H-16A Attachment 5 - Cost Support

							A 009 - Actuals	ttachment 5 - Co	st Support									
ctric / Non-electric Cost Support			Previous Year				UU9 - ACTUAIS		Cı	rrent Year								Page 18 of 37
#s Descriptions	Notes	Page #'s & Instructions	Form 1Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Form 1 Dec	Average	Non-electric Portion	Details
Plant Allocation Factors																		
8 Electric Plant in Service	(Notes A & O)	p207.104g/Plant-Acc. Deprc Wks	21,028,257	21.063.169	21.098.277	21.156.158	21.266.008	21.385.918	21.475.104	21.529.839	21.569.956	21.619.789	21.659.108	21.730.210	21.919.747	21.423.195	0	
5 Accumulated Depreciation (Total Electric Plant)	(Notes A & Q)		8.727.087	8,770,031	8,814,622	8,845,836	8.879.474	8.910.164	8.937.836	8,976,016	9,018,141	9.054.433	9.089.178	9,126,014	9,158,133	8,946,690	0	
2 Accumulated Intangible Amortization	(Notes A & Q)		175,841	177,567	179,343	163,589	165,384	167,092	168,845	170,599	172,353	168,067	169,796	171,574	169,471	170,732	0	Respondent is Electric Utility only.
3 Accumulated Common Amortization - Electric	(Notes A & Q)	p356	-		-		-				-	-					0	.,,
14 Accumulated Common Plant Depreciation - Electric	(Notes A & Q)	p356	-		-	-	-	-		-	-	-				-	0	
Plant In Service																		
21 Transmission Plant in Service 15 Generator Step-Ups	(Notes A & Q)	p207.58.g/Trans.Input Sht Trans. Input Sht	2,101,400 148,965	2,110,206 148,965	2,109,942 148,965	2,140,776 148,965	2,215,001 155,217	2,238,763 155,217	2,319,812 156,682	2,336,391 156.682	2,344,767 158.811	2,352,559 163,460	2,355,262 163.460	2,397,397 163.460	2,499,435 163.460	2,270,901 156.332	0	
Generator Step-ups Generator Interconnect Facilities		Input Sht	23.618	23.618	23.618	23.814	23.814	23.814	23.814	23.814	23.814	23.814	23.814	23.814	23.814	23.769	U	
25 General & Intangible		p205.5.q & p207.99.g/G&I Wksht	801,289	805,310	808,781	796,953	797,910	800,530	799,465	801,670	802,674	797,189	798,046	803,451	824,826	802,930	0	
26 Common Plant (Electric Only)	(Notes A & Q)		-		-	-	-	-			-			-		-	0	
Accumulated Depreciation																		
32 Transmission Accumulated Depreciation	(Notes A & Q)	p219.25.c/Trans.Input Sht	799,077	801,394	803,019	804,154	806,232	808,003	808,766	809,521	809,067	809,855	809,108	812,612	815,768	807,429	0	
33 Transmission Accumulated Depreciation - Generator Step-Ups		GSU Input Sht	32,987	33,230	33,474	33,717	33,970	34,224	34,480	34,736	34,995	35,262	35,529	35,796	36,063	34,497	0	
Transmission Accumulated Depreciation - Interconnection Facilities	41	Input Sht	3,885	3,895	3,935	3,975	4,015	4,056	4,096	4,136	4,177	4,217	4,257	4,297	4,338	4,098	0	
36 Accumulated General Depreciation	(Notes A & Q)	p219.28.b	282,759	283,795	285,386	286,655	288,108	289,503	285,131	286,199	287,757	289,331	289,834	291,486	292,406	287,565	0	
Materials and Supplies																		
50 Undistributed Stores Exp	(Notes A & R)	p227.6c & 16.c	-	-	-	-	-	-	-	-	-	-		-			0	Respondent is Electric Utility only.
Allocated General & Common Expenses	, ,																	.,,,
68 Common Plant O&M	(Note A)	p356	-	-	-		-	-		-		-		-			0	
Depreciation Expense																Electric		
16 Depreciation-Transmission 17 Depreciation-General	(Note A) (Note A)	p336.7.b&c														44,062 22,446	0	
12 Depreciation-intangible	(Note A)	p336.1d&e/Attachment 5														20,936	0	Respondent is Electric Utility only.
7 Depreciation - Generator Step-Ups	(Note A)	p330.Tuke/Allacililetii 3														3,076	0	respondent is Elecule only only.
B8 Depreciation - Interconnection Facilities																483	0	
96 Common Depreciation - Electric Only	(Note A)	p336.11.b														0	ő	
97 Common Amortization - Electric Only	(Note A)	p356 or p336.11d														0	0	
M Expenses			Previous Year						C	rrent Year								
#S Descriptions	Notes	Page #'s & Instructions	Form 1Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Form 1 Dec	Totals	Non-electric Portion	Details
63 Transmission O&M	(Note A)	p321.112.b/Trans. Input Sht	-	3,187	3,118	5,751	6,168	6,487	6,087	6,856	5,572	6,505	6,257	9,222	7,520	72,730	95,085	Excludes PJM admin & ODEC ancillary
64 Generator Step-Ups		Input Sheet														193	0	revenue reimbursements, VA Sales & Use Tax,
55 Transmission by Others		p321.96.b	-	2	2	1,199	403	430	921	928	928	930	928	927	924	8,522	0	write-off of PJM DRC per settlement, A-4 RAC deferrals
es & Salary			Previous Year						C	rrent Year								
#s Descriptions	Notes	Page #'s & Instructions	Form 1Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Form 1 Dec	Totals	Non-electric Portion	Details
Total Wage Expense	(Note A)	p354.28b/Trans. Wksht					·	,			-					625,620	0	
5 Total A&G Wages Expense	(Note A)	p354.27b/Trans. Wksht														138,664	0	
1 Transmission Wages	(Note A)	p354.21b/Trans. Wksht														23,256	0	
2 Generator Step-Ups		Trans. Wksht														62	0	
smission / Non-transmission Cost Support			Previous Year						Cı	rrent Year								
#s Descriptions	Notes	Page #'s & Instructions	Form 1Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Form 1 Dec	Average	Non-transmission Relate	d Details
																		Specific identification based on plant
																		records: The following plant
Plant Held for Future Use (Including Land)	(Notes C & Q)	p214.47.d	37,148	37,148	37,148	37,148	37,148	37,148	37,148	37,148	37,148	37,148	37,148	37,148	37,148	37148	33,631	investments are included:
																		Chickahominy-Skiffs Creek,
																Transmission		
															Form 1 Amount	Related	Non-transmission Relate	i Harmony Village-Hayes, Skiffs Creek,
															37,148	3517		t1 Lanexa-Yorktown, Ox-Occoquan-Pohick-van Dorn,
																		Pender Oakton
<u> </u>	-																	
Dues Cost Support																		
s Descriptions	Notes	Page #'s & Instructions													Form 1	EPRI Dues		Details
Allocated General & Common Expenses		-													Amount			
73 Less EPRI Dues	(Note D)	p352-353/Attachment 5	I												\$2,815	2,815		See Form 1

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Regulatory Expense Related to Transmission Cost Support							Page 19 of 37
Regulatory Expense Related to Harishinssion Cost Support							
					Transmission		
Line #S Descriptions Allocated General & Common Expenses	Notes	Page #'s & Instructions		Form 1 Amount	Related	Non-transmission Related	Details
71 Less Regulatory Commission Exp Account 928	(Note E)	p323.189b/Attachment 5		\$ 31,443	164	31,279	See FERC Form 1 pages 350-351.
Directly Assigned A&G							
							Transmission related - Includes three year amortization of cost of current
77 Regulatory Commission Exp Account 928	(Note G)	p323.189b/Attachment 5			164		case.
Safety Related Advertising Cost Support							
Line #s Descriptions	Notes	Page #'s & Instructions		Form 1 Amount	Safety Related	Non-safety Related	Details
Directly Assigned A&G 81 General Advertising Exp Account 930.1	(Note F)	Attachment 5		2.862	-	2.862	
4				Adjustment Amt \$181,412:	\$2,680,486 + \$181,41	12 = \$2,861,898	
MultiState Workpaper							
Line #s Descriptions	Notes	Page #'s & Instructions		State 1	State 2	State 3 Sta	ate 4 State 5 Details
Income Tax Rates				Va	NC	Wva	Enter Calculation
132 SIT=State Income Tax Rate or Composite	(Note I)			5.61%	0.365%	0.24%	6.22%
Education and Out Reach Cost Support							
Line #s Descriptions	Notes	Page #'s & Instructions		Form 1 Amount	Education & Outreach	Other	Details
Directly Assigned A&G							Details
78 General Advertising Exp Account 930.1	(Note K)	p323.191b		2,862 Adjustment Amt \$181,412:		2,862	
				Aujustinent Aint \$101,412.	\$2,000,400 + \$101,41	12 = \$2,001,070	
Excluded Plant Cost Support Line #s Descriptions	Notes	Page #'s & Instructions		0		Deceriatio	on of the Facilities
Adjustment to Remove Revenue Requirements Associated with Excluded							
			Includes only the costs of any Interconnection Facilities constructed for VEPCO's own Generaling Facilities after March 15, 2000 in accordance with Order 2003.	0		General Descr	iption of the Facilities
Instructions:			ane watch 15, 2000 in accordance with Order 2005.				None
 Remove all investment below 69 kV or generator step up transformers inc 	cluded in transmission plant	in service that					
are not a result of the RTEP Process 2 If unable to determine the investment below 69kV in a substation with inve	estment of 69 kV and higher	r as well as below 69 kV,					
the following formula will be used: A Total investment in substation	Example 1,000,000						
	500,000						
C Identifiable investment in Distribution (provide workpapers)	400,000 444,444						
D Amount to be excluded (A x (C / (B + C)))	444,444						Add more lines if necessary
				*			1
ransmission Related Account 242 Reserves							
Line Se. Descriptions	Notes	Dogo E'o S Instruction	Beginning Year End of Year Average Transmission Balance Balance Allocation Related				Details
Line #s Descriptions 47 Transmission Related Account 242 Reserves (exclude current year envin		Page #'s & Instructions erves)	Balance Balance Allocation Related Balance Allocation Related Balance Allocation Heated Balance Allocation Balance Balance Allocation Balance				Details
Directly Assignable to Transmission			s s 100%				
Labor Related, General plant related or Common Plant related			\$ 9,128 \$ 9,604 \$ 9,366 4,763% 446 \$ 9,221 \$ 11,551 \$ 10,386 9,94% 1,032				
Plant Related							
Other			\$ 292 \$ 180 \$ 236 0.00%				
			\$ 292 \$ 180 \$ 236 0.00% . \$ \$ \$ \$ \$ \$ 1.00 \$ 1,478 \$ To line 47				
Other Total Transmission Related Reserves			\$ 292 \$ 180 \$ 236 0.00% . \$. \$. \$ 1,478 To line 47				
Other Total Transmission Related Reserves	Notes	Page #'s & Instructions	\$ 292 \$ 180 \$ 236 0.00% . \$ - \$ - \$ - \$. 1,478 To line 47			Description	of the Prepayments
Other Total Transmission Related Reserves Prepayments	Notes	Page #'s & Instructions	\$ - \$ - \$ - 1,478 To line 47			Description	of the Prepayments
Other Total Transmission Related Reserves Prepayments Line #s Descriptions	Notes	Page ₹'s & Instructions	S - S - 1,478 To line 47 Beginning Year End of Year Average			Description	of the Prepayments
Other Total Transmission Related Reserves Prepayments Line #5 Descriptions 48 Prepayments Wags & Salary Allocator	Notes	Page #'s & Instructions	Beginning Year End of Year Balance Bal			Description	of the Prepayments
Other Total Transmission Related Reserves Prepayments Line #s Descriptions 48 Prepayments	Notes	Page #'s & Instructions	S			Description	of the Prepayments
Other Total Transmission Related Reserves Prepayments Line #s Descriptions 48 Prepayments Wages & Salary Allocator	Notes	Page #'s & Instructions	S			Description	of the Prepayments
Other Total Transmission Related Reserves Prepayments Line #5 Descriptions 48 Prepayments Wags & Salary Allocator	Notes	Page #'s & Instructions	S			Description	of the Prepayments

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		ACC TIGHTS	Page 20 of 37
Outstanding Network Credits Cost Support			
ne #s Descriptions	Notes Page #'s & Instructions		Description of the Credits
Network Credits		Beginning Year End of Year Average Balance Balance Balance	
Network Credits		Balance Balance	General Description of the Credits
58 Outstanding Network Credits	(Note N) From PJM	s - s - s -	·
59 Less Accumulated Depreciation Associated with	(Note N) From PJM	s · s · s ·	None
Facilities with Outstanding Network Credits	(Note N) From FSM		Add more lines if necessary
*		·	
traordinary Property Loss ne #s Descriptions	Notes - Para III & Instructions	The state of the s	Name of the American
e #S Descriptions	Notes Page #'s & Instructions	Amount # of Years Amortization W/ interest	Amount Number of years Amortization
89			5 S -
erest on Outstanding Network Credits Cost Support			
ne #s Descriptions	Notes Page #'s & Instructions		0 Description of the Interest on the Credits
			O General Description of the Credits
			General Description of the Credits
			Enter \$ None
			Add more lines if necessary
			Aud more lines in necessary
cility Credits under Section 30.9 of the PJM OATT.			
ne #s Descriptions Revenue Requirement	Notes Page #'s & Instructions		Amount Description & PJM Documentation
165 Facility Credits under Section 30.9 of the PJM OATT.			
		•	•
M Load Cost Support			
ne #s Descriptions Network Zonal Service Rate	Notes Page #'s & Instructions		1 CP Peak Description & PJM Documentation Enter
169 1 CP Peak	(Note L) PJM Data - Attachment 5		19,051,000
&G Expenses - Other Post Employment Benefits			
ne #s Descriptions	Notes Page #'s & Instructions		Amount
Total A&G Expenses	p323.197b		472,297 Adjustment Amt \$(21,433): \$472,318,629 + \$(21,433) = \$472,297,196
Less OPEB Current Year	po23.1776		(50,966) Adjustment Amt \$2,540,506: \$(48,425,948) - \$2,540,506 = \$(50,966,454)
Plus: Stated OPEB (2008 actual)	Fixed (2008 actual)		27,658
69 Current Year Total A&G Expenses			448,989
terest on Long-Term Debt ne #s Descriptions	Notes Page #'s & Instructions		Amount
ne #s Descriptions	Page # S & Instructions		Allouit
Interest on Long-Term Debt	p117.62c through 67c		371,772 Adjustment Amt \$(225): \$371,771,775 + \$(225) = \$371,771,550
Less Interest on Short-Term Debt Included in Account 430			(4,171)
104 Total Interest on Long-Term Debt			367,601

Attachment 6 - True-up Adjustment for Network Integration Transmission Service

The True-Up Adjustment component of the Formula Rate for each Rate Year beginning with 2010 shall be determined as follows: 1

- Beginning with 2009, no later than June 15 of each year VEPCO shall recalculate an adjusted Annual Transmission (i) Revenue Requirement for the previous calendar year based on its actual costs as reflected in its Form No. 1 and its books and records for that calendar year, consistent with FERC accounting policies.2
- VEPCO shall determine the difference between the recalculated Annual Transmission Revenue (ii) Requirement as determined in paragraph (i) above, and ATRR based on projected costs for the previous calendar year (True-Up Adjustment Before Interest).
- (iii) The True-Up Adjustment shall be determined as follows:

True-Up Adjustment equals the True-Up Adjustment Before Interest multiplied by (1+i)^24 months

Sum of (the monthly rates for the 7 months ending July 31 of the current year and the monthly rates for the 12 months ending December 31 of the preceding year) divided by 19 months. 0.000%

> Each monthly rate used to calculate i shall be calculated pursuant to the Commission's regulations at 18 C.F.R. § 35.19a.

Summary of Formula Rate Process including True-Up Adjustment

Wichitan	i cui	Action
Fall	2007	TO populates the formula with Year 2008 estimated data
Sept		TO populates the formula with Year 2009 estimated data
June	2009	TO populates the formula with Year 2008 actual data and calculates the 2008 True-Up Adjustment Before Interest
Sept	2009	TO calculates the Interest to include in the 2008 True-Up Adjustment
Sept	2009	TO populates the formula with Year 2010 estimated data and 2008 True-Up Adjustment
June	2010	TO populates the formula with Year 2009 actual data and calculates the 2009 True-Up Adjustment Before Interest
Sept	2010	TO calculates the Interest to include in the 2009 True-Up Adjustment
Sept	2010	TO populates the formula with Year 2011 estimated data and 2009 True-Up Adjustment
June	(Year)	TO populates the formula with (Year -1) actual data and calculates the (Year-1) True-Up Adjustment Before Interest
Sept	(Year)	TO calculates the Interest to include in the (Year-1) True-Up Adjustment
Sept	(Year)	TO populates the formula with (Year +1) estimated data and (Year-1) True-Up Adjustment

- No True-Up Adjustment will be included in the Annual Transmission Revenue Requirement for 2008 or 2009 since the Formula Rate was not in effect for 2006 or 2007.
- To the extent possible each input to the Formula Rate used to calculate the actual Annual Transmission Revenue Requirement included in the True-Up Adjustment either will be taken directly from the FERC Form No. 1 or will be reconcilable to the FERC Form No. 1 by the application of clearly identified and supported information. If the reconciliation is provided through a worksheet included in the filed Formula Rate template, the inputs to the worksheet must meet this transparency standard, and doing so will satisfy this transparency requirement for the amounts that are output from the worksheet and input to the main body of the Formula Rate.

Calendar Year Do for Each Calendar Year beginning in 2009

ATRR based on actual costs included for the previous calendar year but excludes the true-up adjustment.

ATRR based on projected costs included for the previous calendar year but excludes the true-up adjustment.

С Difference (A-B)

В

Month Year Action

D Future Value Factor (1+i)^24 Ε

True-up Adjustment (C*D)

26,226 1.00000 26,226

278,615.02

252,389.00

Where:

i = interest rate as described in (iii) above.

Attachment 6A - True-up Adjustment for Annual Revenue Requirements recovered under Schedule 12

The True-Up Adjustment component of the annual revenue requirement for each project included in Attachment 7 for each Rate Year beginning with 2010 shall be determined as follows:

- (i) Beginning with 2009, no later than June 15 of each year VEPCO shall recalculate an adjusted Annual Revenue Requirement for the previous calendar year based on its actual costs as reflected in its Form No. 1 and its books and records for that calendar year, consistent with FERC accounting policies.₂
- (ii) VEPCO shall determine the difference between the recalculated Annual Revenue Requirement and the Annual Revenue Requirement based on its projections (True-Up Adjustment Before Interest).
- (iii) The True-Up Adjustment for each project shall be determined as follows:

True-Up Adjustment equals the True-Up Adjustment Before Interest multiplied by (1+i)^24 months

Where i = Sum of (the monthly rates for the 7 months ending July 31 of the current year and the monthly rates for the 12 months ending December 31 of the proceeding year) divided by 19 months.

Each monthly rate used to calculate i shall be calculated pursuant to the Commission's regulations at 18 C.F.R. § 35.19a.

Summary of Formula Rate Process including True-Up Adjustment

Month Year Action Fall 2007 TO populates the formula with Year 2008 estimated data Sept 2008 TO populates the formula with Year 2009 estimated data June 2009 TO populates the formula with Year 2009 estimated data Sept 2009 TO calculates the Interest to include in the 2008 True-Up Adjustment Sept 2009 TO populates the formula with Year 2010 estimated data and 2008 True-Up Adjustment Sept 2010 TO populates the formula with Year 2010 estimated data and 2008 True-Up Adjustment June 2010 TO populates the formula with Year 2009 actual data and calculates the 2009 True-Up Adjustment Before Interest Sept 2010 TO calculates the Interest to include in the 2009 True-Up Adjustment Sept 2010 TO populates the formula with Year 2011 estimated data and 2009 True-Up Adjustment June (Year) TO populates the formula with (Year -1) actual data and calculates the (Year-1) True-Up Adjustment Sept (Year) TO calculates the Interest to include in the (Year-1) True-Up Adjustment Sept (Year) TO populates the formula with (Year +1) estimated data and (Year-1) True-Up Adjustment

- No True-Up Adjustment will be included in the annual revenue requirements for 2008 or 2009 since the Formula Rate was not in effect for 2006 or 2007. For all true-up calculations, the ATRR will be adjusted to exclude any true-up adjustment.
- To the extent possible, each input to the Formula Rate used to calculate the actual Annual Revenue Requirement included in the True-Up Adjustment either will be taken directly from the FERC Form No. 1 or will be reconcilable to the FERC Form No. 1 by the application of clearly identified and supported information. If the reconciliation is provided through a worksheet included in the filed Formula Rate template, the inputs to the worksheet must meet this transparency standard, and doing so will satisfy this transparency requirement for the amounts that are output from the worksheet and input to the main body of the Formula Rate.

Attachment 7 - Transmission Enhancement Annual Revenue Requirement Worksheet (dollars)

Per FERC order in Docket No. ER08-92, the ROE is 11.4%, which includes a 50 basis point RTO membership adder as authorized by FERC to become effective January 1, 2008. Per FERC order in Docket No.

the ROE for each specific project identified in that order will also include either an 150 or 125 basis point transmission incentive adder as authorized by the Commission.

An Annual Revenue Requirement will not be determined in this Attachment 7 for RTEP projects that have not been identified as qualifying for an incentive and for which 100% of the cost is allocated to the Dominion zone. To the extent the cost allocation of such RTEP projects changes to be other than 100% allocated to the Dominion zone, the Annual Revenue Requirements will be determined in this Attachment 7 for such RTEP projects.

1 New Plant Carrying Charge

2 Fixed Charge Rate (FCR) if not a CIAC

		i Oilliula Liii	ie .	
3	Α	154	Net Plant Carrying Charge without Depreciation	18.3555%
4	В	161	Net Plant Carrying Charge with 100 Basis Point increase in ROE without Depreciation	19.1014%
5	С		Line B less Line A	0.7459%
6 FCF	if a CIAC			
7	D	155	Net Plant Carrying Charge without Depreciation, Return, or Income Taxes	7.2103%

8 The FCR resulting from Formula is for the rate period only.
9 Therefore actual revenues collected or the lack of revenues collected in other years are not applicable.

10	Details			Project A				Project	В			
11	Schedule 12	(Yes or No)	Yes	b0217			Yes	b0222				
12	Life		51	Upgrade Mt.Storm	- Doubs 500 k\	/	51	Install 150 MVAR of	apacitor			
13	FCR W/O incentive	Line 3	18.3555%				18.3555%	at Loudoun				
14	Incentive Factor (Ba	sis Points /100)	0				0					
15	FCR W incentive L.1	3 +(L.14*L.5)	18.3555%				18.3555%					
	Investment		1,819,195				1,659,882					
17	Annual Depreciation	Exp	35,670				32,547					
18	In Service Month (1-	12)	12				9					
19		Invest Yr	Beginning	Depreciation	Ending	Rev Req	Beginning	Depreciation	Ending	Rev Req		
20	W / O incentive	2006					1,659,882	9,493	1,650,389			
21	W incentive	2006					1,659,882	9,493	1,650,389			
22	W / O incentive	2007	1,819,195	1,486	1,817,709		1,650,389	32,547	1,617,843			
23	W incentive	2007	1,819,195	1,486	1,817,709		1,650,389	32,547	1,617,843			
24	W / O incentive	2008	1,817,709	35,670	1,782,038		1,617,843	32,547	1,585,296			
25	W incentive	2008	1,817,709	35,670	1,782,038		1,617,843	32,547	1,585,296			
26	W / O incentive	2009	1,782,038	35,670	1,746,368	359,499	1,585,296	32,547	1,552,749	320,549		
27	W incentive	2009	1,782,038	35,670	1,746,368	359,499	1,585,296	32,547	1,552,749	320,549		

Lines continue as new rate years are added.

In the formulas used in the Columns for lines 19+ are as follows:
"In Service Month" is the first month during the first year that the project is placed in service or recovery is request for the project.
"Beginning" is the investment on line 16 for the first year and is the "Ending" for the prior year after the first year.
"Depreciation" is the annual depreciation in line 17 divided by twelve times the difference of 12.5 minus line 18 in the first year and line 17 thereafter.

"Depreciation" is the annual depreciation in line 1 / divided by tweire times the difference of 12.5 filmins line 10 in the lins year and line 17 divided by 12 plus "Depreciation" Revenue Requirement used for crediting is ("Beginning" plus "Ending") divided by two times line 13 times the quotient of 12.5 minus line 18 divided by 12 plus "Depreciation" for the first year and ("Beginning" plus "Ending") divided by two times line 15 plus "Depreciation" aftereafter.

Revenue Requirement used for charging is ("Beginning" plus "Ending") divided by two times line 15 limes the quotient of 12.5 minus line 18 divided by 12 plus "Depreciation" for the first year and ("Beginning" plus "Ending") divided by two times line 15 plus "Depreciation" thereafter.

Formula Logic to be copied on new lines added each year after line 25. Using 2009 as an example, the logic will be included in lines 26 and 27.

Positioning with the annual revenue requirements determined in 2001 for 2010, the annual revenue requirements based on projected costs will include a

Beginning with the annual revenue requirements determined in 2009 for 2010, the annual revenue requirements based on projected costs will include a True-Up Adjustment for the previous calendar year in accordance with Attachment 6 A and as calculated in Lines A through I below Projected Revenue Requirements are calculated using the logic described for lines 19 + but with projected atta for the indicated year. Actual Revenue Requirements are calculated using the logic described for lines 19 + but with project data for the indicated year.

Do for Each Calendar Year beginning in 2009 for True-Up Adjustments applicable to 2010 annual revenue requirements. Calendar Year

A Projected Revenue Requirement without Incentive for Previous Calendar Year*	341,325	
B Projected Revenue Requirement with Incentive for Previous Calendar Year*	341,325	
C Actual Revenue Requirement without Incentive for Previous Calendar Year *	359,499	
D Actual Revenue Requirement with Incentive for Previous Calendar Year *	359,499	
E True-Up Adjustment Before Interest without Incentive for Previous Calendar Year (C-A)	18,174	
F True-Up Adjustment Before Interest with Incentive for Previous Calendar Year (B-D)	18,174	
G Future Value Factor (1+i)^24 months from Attachment 6	1.00000	
H True-Up Adjustment without Incentive (E*G)	18,174	
I True-Up Adjustment with Incentive (F*G)	18.174	

^{*} These amounts do not include any True-Up Adjustments.

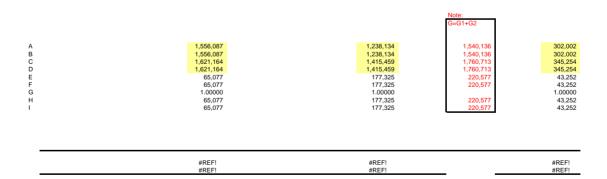
Additional columns to be inserted after the last project as new projects are added to formula

Projected Revenue	Requirement including True-up A		
#REF!	#REF!	#REF!	#REF!
#REF!	#REF!	#REF!	#REF!

2
3
4
5
6
7

Project G-1 is labled as Project G in the 2008 and 2009 Annual Updates

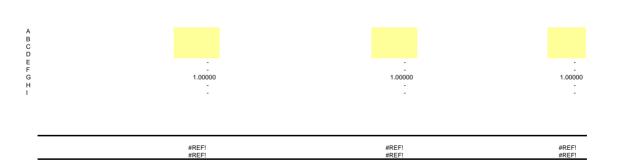
10		Project I				Projec	t G-1			Project G	j-2		
11	Yes	B0226			Yes	B0403			Yes	B0403			
12	51	Install 500/230 kV	transformer at		51	51 2nd Dooms 500/230 kV transformer			51	2nd Dooms 500/23	30 kV transform	er	
13	18.3555%	Clifton and Clifton	500 KV 150 MV	/AR	18.3555%	addition			18.3555%	addition			
14	0	capacitor			0				0				
15	18.3555%				18.3555%				18.3555%	Spare Transforme	r Addition		
	8,241,202				7,173,623				2,414,294				
17	161,592				140,659				47,339				
18	9				11				4				
19	Beginning	Depreciation	Ending	Rev Req	Beginning	Depreciation	Ending	Rev Req	Beginning	Depreciation	Ending	Rev Req	
20				-				-					
21													
22	8,241,202	47,131	8,194,071		7,173,623	17,582	7,156,041						
23	8,241,202	47,131	8,194,071		7,173,623	17,582	7,156,041						
24	8,194,071	161,592	8,032,479		7,156,041	140,659	7,015,381						
25	8,194,071	161,592	8,032,479		7,156,041	140,659	7,015,381						
26	8,032,479	161,592	7,870,887	1,621,164	7,015,381	140,659	6,874,722	1,415,459	2,414,294	33,532	2,380,762	345,254	
27	8,032,479	161,592	7,870,887	1,621,164	7,015,381	140,659	6,874,722	1,415,459	2,414,294	33,532	2,380,762	345,254	
Line													



10		Projec	t H-1	1		Proie	ect H-2			Proi	ect H-3	
11	Yes	b0328.1			Yes	b0328.1			Yes	b0328.1		
12	51	Build new Meado	wbrook-Loudon 5	00kV circuit	51	Build new Meado	wbrook-Loudon	500kV circuit	51	Build new Meado	owbrook-Loudon	500kV circuit
13	18.3555%	(30 of 50 miles)			18.3555%	(30 of 50 miles)			18.3555%	(30 of 50 miles)		
14	1.5				1.5				1.5			
15	19.4744%	line 2101 v11			19.4744%	Line 2030 & 559			19.4744%	Line 580		
	21,850,320				45,088,920							
17	428,438				884,096				-			
18	6				12							
L												
19	Beginning	Depreciation	Ending	Rev Req	Beginning	Depreciation	Ending	Rev Req	Beginning	Depreciation	Ending	Rev Req
20												
21												
22 23												
24												
25												
26	21,850,320	232,070	21,618,250	2,393,016	45,088,920	36,837	45,052,083	381,542				
27	21,850,320	232,070	21,618,250	2,524,741	45,088,920	36,837	45,052,083	402,555				

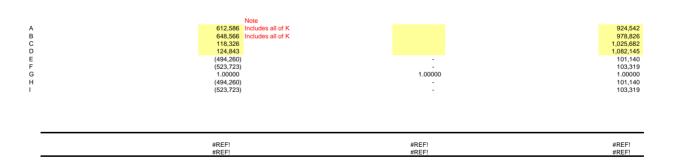


10		Project H-4		Project I		Project J
11	Yes	b0328.1	Yes	b0329	Yes	b0512
12	51	Meadowbrook-Loudon 500kV circuit	51	Carson-Suffolk 500 kV line +	51	MAPP Project Dominion Portion
13	18.3555%	(30 of 50 miles)	18.3555%	Suffolk 500/230 # 2 transformer +	18.3555%	
14	1.5		1.5	Suffolk - Thrasher 230kV line	1.5	
15	19.4744%	Line 124 & 535	19.4744%		19.4744%	
17	-		-		-	
18						
19	Beginning	Depreciation Ending Rev Req	Beginning	Depreciation Ending Rev Reg	Beginning	Depreciation Ending Rev Req
20						
21						
22						
23						
24						
25						
26						
27						
Line					-	





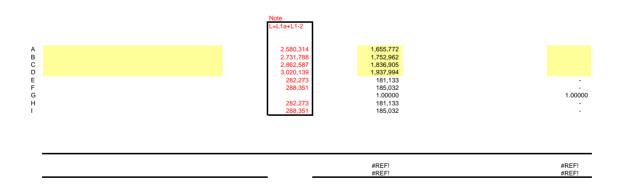
10		Project K-	1			Projec	t K-2			Project L-	1a	
11	No				No				No			
12	51	Loudoun Bank # 1 trans	former		51	Loudoun Bank # 2 tr	ansformer		51	Ox Bank # 1 transl	ormer	
13	18.3555%	replacement			18.3555%	replacement			18.3555%	replacement		
14	1.5				1.5				1.5			
15	19.4744%				19.4744%				19.4744%			
	13,983,275				15,476,350				11,059,957			
17	274,182				303,458				216,862			
18	12				5				7			
L												
19	Beginning	Depreciation	Ending	Rev Req	Beginning	Depreciation	Ending	Rev Req	Beginning	Depreciation	Ending	Rev Req
20												
21												
22												
23												
24												
25	13.983.275	11,424	13.971.851	110 226					11 050 057	00.205	10.000.500	1 005 600
26 27	13,983,275	11,424	13,971,851	118,326 124,843					11,059,957 11,059,957	99,395 99,395	10,960,562	1,025,682
Line	13,983,275	11,424	13,911,851	124,843					11,059,957	99,395	10,960,562	1,082,145

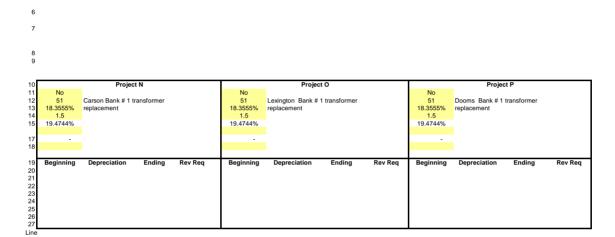


1	1	Project L-1b	1	
	No	· ·	No	
	51	Ox Bank # 1 transformer	51	Ox E

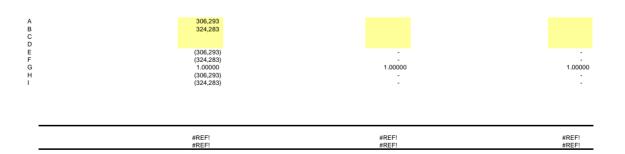
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10		Project L-1b			Projec	t L-2			Project	M	
11	No			No				No			
12	51	Ox Bank # 1 transformer		51	Ox Bank # 2 tran	sformer		51	Yadkin Bank # 2 tra	nsformer	
13	18.3555%	replacement			replacement			18.3555%	replacement		
14	1.5			1.5				1.5			
15	19.4744%			19.4744%				19.4744%			
	-			11,501,538							
17	-			225,520				-			
18				3							
L											
19	Beginning	Depreciation Ending	Rev Req	Beginning	Depreciation	Ending	Rev Req	Beginning	Depreciation	Ending	Rev Req
20											
21											
22											
23											
24											
25 26				44 504 500	470 507	44 000 004	4 000 005				
26	-	Ī	-	11,501,538 11,501,538	178,537 178,537	11,323,001 11,323,001	1,836,905 1,937,994				
			-	11,501,536	170,557	11,323,001	1,937,994				
Line											



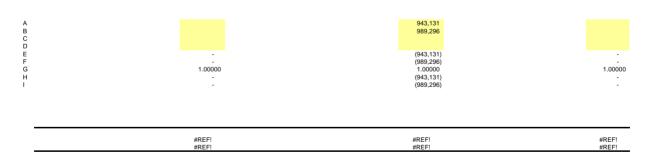


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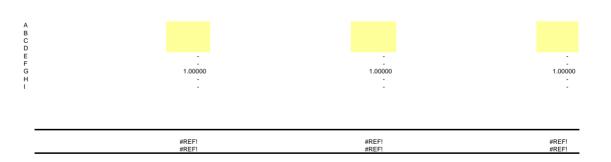


10		Project Q			Project R				Project	S	
11	No	••••		No	s0124			No	s0133		
12	51	Valley Bank # 1 transformer		51	Garrisonville 230 kV UG	3 line		51	Pleasant View Ham	ilton 230kV	
13	18.3555%	replacement		18.3555%				18.3555%	transmission line		
14	1.5			1.25				1.25			
15	19.4744%			19.2879%				19.2879%			
17	-							-			
18											
4.0	D	Description Fudion	D D	Danis de la	Dl-tl	Fording o	D D	Da elember	Danier detien	Fording.	D D
19 20	Beginning	Depreciation Ending	Rev Req	Beginning	Depreciation	Ending	Rev Req	Beginning	Depreciation	Ending	Rev Req
21											
22											
23											
24											
25											
26											
27											

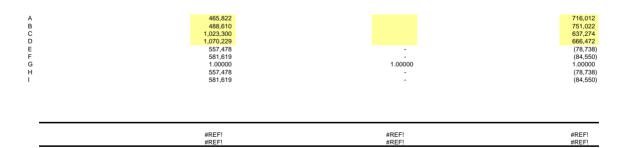




10		Project T1		Project T2		Project U
11	Yes	b0768	Yes	b0768	Yes	b0453.1
12	51	Glen Carlyn Line 251 GIB substation project	51	Glen Carlyn Line 251 GIB substation project	51	Convert Remington - Sowego
13	18.3555%		18.3555%		18.3555%	115kV to 230kV
14	1.25	Glen Carlyn Line 251	1.25	Loop line # 251 Idylwwd - Arlington into the	1.25	
15	19.2879%		19.2879%	GIS sub	19.2879%	
17	-		-		-	
18						
19	Beginning	Depreciation Ending Rev Reg	Beginning	Depreciation Ending Rev Reg	Beginning	Depreciation Ending Rev Reg
20		,				
21						
22						
23						
24						
25					I	
26					I	
27					I	



10		Project V	,			Project	W			Project)	(
11	Yes	b0337			Yes	b0467.2			Yes	b0311		
12	51	Build Lexington 230kV	ring bus		51	Reconductor the D	ickerson - Ple	asant	51	Reconductor Idyly	vood to Arling	ton
13	18.3555%	ŭ			18.3555%	View 230 kV circui	t		18.3555%	230 kV		
14	1.25				1.25				1.25			
15	19.2879%				19.2879%				19.2879%			
	6,407,258								3,186,151			
17	125,633				-				62,474			
18	3								8			
_												
19	Beginning	Depreciation	Ending	Rev Req	Beginning	Depreciation	Ending	Rev Req	Beginning	Depreciation	Ending	Rev Req
20												
21												
22 23												
24									3,186,151	23,428	3,162,723	
25									3,186,151	23,428	3,162,723	
26	6,407,258	99,459	6,307,799	1,023,300	_	_	_	-	3,162,723	62,474	3,100,250	637,274
27	6,407,258	99,459	6,307,799	1,070,229	-	-	-	-	3,162,723	62,474	3,100,250	666,472
Line												





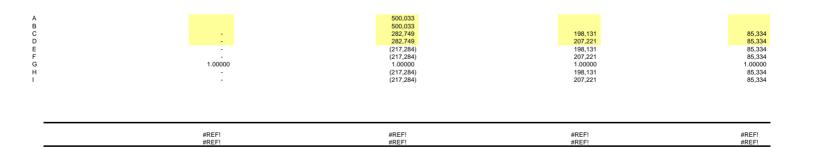
10		Project	AA - 1			Project A	B-2			Project	AC-1a	
11	Yes	b0231			Yes	b0456			Yes	b0227		
12	51	Install 500 kV	breakers and		51	Re-Conductor 9.4 mile	s of Edinburg -	Mt. Jackson	51	Install 500/230 kV	transformer at	Bristers;
13	18.3555%	500 kV bus wo	ork at Suffolk		18.3555%	115 kV			18.3555%	build new 230 kV		
14	0				0				0	upgrade two Loud	loun - Bramblet	on circuits
15	18.3555%				18.3555%				18.3555%			
	21,744,502				10,775,885				21,296,066			
17	426,363				211,292				417,570			
18	10				11				6			
19	Beginning	Depreciation	Ending	Rev Req	Beginning	Depreciation	Ending	Rev Req	Beginning	Depreciation	Ending	Rev Req
20												
21												
22												
23												
24												
25												
26	21,744,502	88,826	21,655,676	918,651	10,775,885	26,411	10,749,474	273,355	21,296,066	226,184	21,069,882	2,332,315
27	21,744,502	88,826	21,655,676	918,651	10,775,885	26,411	10,749,474	273,355	21,296,066	226,184	21,069,882	2,332,315
Line												

For the 2009 Projected Revenue Requirements for b0456, see the notice posted on PJM website. http://www.pjm.com/markets-and-operations/transmission-service/~/media/markets-ops/trans-service/20090120-vepco-rate.ashx

	#REF! #REF!	#REF! #REF!	#REF! #REF!
			_
H I	328,518 328,518	(255,892) (255,892)	(1,326,730) (1,326,730)
G	1.00000	1.00000	1.00000
F	328,518	(255,892)	(1,326,730)
E	328,518	(255,892)	(1,326,730)
D	918,651	273,355	2,332,315
Č	918,651	273,355	2,332,315
В	590,133	529,247	3,659,045
A	590,133	529,247	3,659,045

2 3 4 5 6 7 8 check to see if closed

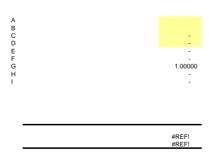
10		Project A	C-1b		T	Project A	\G			2009 Ad	d-1			2009 A	Add-6	
11	Yes	b0227			Yes	b0455			Yes	B0453.3			Yes	B0837		
12	51	Install 500/230 kV tra	ansformer at I	Bristers;	51	Add 2nd Endless C	averns 230/11	5kV	51	Add Sowego 230/11	15/ kV transform	mer	51	At Mt. Storm, re	place the exis	ting MOD on
13	18.3555%	build new 230 kV Br	sters- Gaines	sville circuit,	18.3555%	transformer			18.3555%	ŭ			18.3555%	the 500 kV side	of the transfo	mer with a
14	0	upgrade two Loudou	n - Brambleto	on circuits	0				1.25				0	circuit breaker		
15	18.3555%				18.3555%				19.2879%				18.3555%			
	- 1				2,239,169				3,352,308				779,172			
17	-				43,905				65,732				15,278			
18	-				5				9				6			
19	Beginning	Depreciation	Ending	Rev Req	Beginning	Depreciation	Ending	Rev Req	Beginning	Depreciation	Ending	Rev Req	Beginning	Depreciation	Ending	Rev Req
20																
21																
22																
23																
24																
25								282,749	3,352,308	19,172	3,333,136	198,131	779,172	8,276	770,896	85,334
25 26	=	-	-	-	2,239,169	27,441	2,211,728									85,334
25	-	-	-	-	2,239,169 2,239,169	27,441 27.441	2,211,728	282,749	3,352,308	19,172	3,333,136	207,221	779,172	8,276	770,896	





10		Project AJ				
11	Yes	B0327		If Yes for Schedule	If No for Schedule 12 in	clude in
12	51	Build 2nd Harrisonburg Valley 230 k ¹	V	12 Include in this	this Sum.	
13	18.3555%			Total.		
14	0					
15	18.3555%					
	-				Annual Revenue	Annual Revenue
17	-				Requirement	Requirement
18	-				including Incentive	excluding
L					if Applicable	Incentive
19	Beginning	Depreciation Ending Rev	Req	Total	Sum	Sum
20						
21						
22 23 24						
23						
24						
25 26						
26	-		-	12,587,592		2,980,913
27	-		-	12,825,547	3,144,982	
Line						

15,568,505 15,970,529



14,638,681 14,948,088 15,568,505 15,970,529 929,824 1,022,441

Attachment 8 - Securitization Workpaper (000's)

Line ?	#	Long Term Interest	
	105	Less LTD Interest on Securitization Bonds	0
		Capitalization	
	115	Less LTD on Securitization Bonds	0

Attachment 9 - Depreciation Rates¹

Plant Type	Applied Depreciation Rate
Transmission Plant Land	
Land Rights	1.36%
Structures and Improvements	1.41%
Station and Equipment	2.02%
Towers and Fixtures	2.36%
Poles and Fixtures	1.89%
Overhead conductors and Devices	1.90%
Underground Conduit	1.74%
Underground Conductors and Devices Roads and Trails	2.50%
Roads and Trails	1.17%
General Plant	
Land Rights	1.70%
Structures and Improvements - Major	1.82%
Structures and Improvements - Other	2.26%
Communication Equipment	3.20%
Communication Equipment - Clearing	6.22%
Communication Equipment - Massed	6.22%
Communication Equipment - 25 Years	3.72%
Office Furniture and Equipment - EDP Hardware	27.38%
Office Furniture and Equipment - EDP Fixed Location	12.21%
Office Furniture and Equipment	1.64%
Laboratory Equipment	4.23% 2.53%
Micellaneous Equipment Stores Equipment	5.08%
Power Operated Equipment	8.16%
Tools, Shop and Garage Equipment	4.76%
Electric Vehicle Recharge Equirment	13.23%
License vericle reconsige Equition	10.2070

¹Depreciation rates may be changed only pursuant to a Section 205 or Section 206 proceeding.

ATTACHMENT D

PART 4 – TRANSMISSION FORMULA BASED ON 2010 ACTUAL DATA WITH AUDIT ADJUSTMENTS INCLUDED

ΑТΊ	inia Electric and Power Company ACHMENT H-16A		FERC Form 1 Page # or		
	nula Rate Appendix A	Notes	Instruction (Note H)		2010
Sha	ded cells are input cells				(000's)
	tors				
	Wages & Salary Allocation Factor				
1	Transmission Wages Expense		p354.21b/ Attachment 5	\$	22,689
2	Less Generator Step-ups		Attachment 5		130
3 4	Net Transmission Wage Expenses Total Wages Expense		(Line 1 - 2) p354.28b/Attachment 5		22,559 611,157
5	Less A&G Wages Expense		p354.27b/Attachment 5		132,734
6	Total		(Line 4 - 5)	\$	478,423
7	Wages & Salary Allocator	(Note B)	(Line 3 / 6)		4.7153%
	Plant Allocation Factors				
8	Electric Plant in Service	(Notes A& Q)	p207.104.g/Attachment 5	\$	22,414,939
9	Common Plant In Service - Electric		(Line 26)		
10	Total Plant In Service		(Sum Lines 8 & 9)		22,414,939
11	Accumulated Depreciation (Total Electric Plant)	(Notes A & Q)	(Line 15 - 14 - 13 -12)		9,361,807
12	Accumulated Intangible Amortization	(Notes A & Q)	p200.21c/Attachment 5		158,040
13	Accumulated Common Amortization - Electric	(Notes A & Q)	p356/Attachment 5		(
14	Accumulated Common Plant Depreciation - Electric Total Accumulated Depreciation	(Notes A & Q)	p356/Attachment 5		0.540.047
15			p219.29c/Attachment 5		9,519,847
16	Net Plant		(Line 10 - 15)		12,895,092
17	Transmission Gross Plant	(1) (1)	(Line 31 - 30)		2,607,525
18	Gross Plant Allocator	(Note B)	(Line 17 / 10)		11.6330%
19	Transmission Net Plant	(NI=4= D)	(Line 44 - 30)	\$	1,807,236
19 20	Transmission Net Plant Net Plant Allocator	(Note B)	(Line 44 - 30) (Line 19 / 16)	\$	1,807,236 14.0149 %
20		(Note B)	,	\$	
20	Net Plant Allocator Calculations	(Note B)	,	\$	
20	Net Plant Allocator	(Note B)	,	\$	14.0149%
20 Plant	Net Plant Allocator Calculations Plant In Service		(Line 19 / 16)		14.0149 % 2,758,434
20 Plant 21 22 23	Net Plant Allocator Calculations Plant In Service Transmission Plant In Service Less: Generator Step-ups Less: Interconnect Facilities Installed After March 15, 2000	(Notes A & Q)	p207.58.g/Attachment 5 Attachment 5 Attachment 5		2,758,434 165,967 23,81
20 Plant 21 22	Net Plant Allocator Calculations Plant In Service Transmission Plant In Service Less: Generator Step-ups	(Notes A & Q) (Notes A & Q)	(Line 19 / 16) p207.58.g/Attachment 5 Attachment 5		2,758,434 165,967 23,81
20 Plant 21 22 23 24 25	Net Plant Allocator Calculations Plant In Service Transmission Plant In Service Less: Generator Step-ups Less: Interconnect Facilities Installed After March 15, 2000 Total Transmission Plant In Service General & Intangible	(Notes A & Q) (Notes A & Q)	p207.58.g/Attachment 5 Attachment 5 Attachment 5 (Lines 21 - 22 - 23) p205.5.g + p207.99.g/Attachment 5		2,758,434 165,967 23,819 2,568,652 824,388
21 22 23 24 25 26	Net Plant Allocator Calculations Plant In Service Transmission Plant In Service Less: Generator Step-ups Less: Interconnect Facilities Installed After March 15, 2000 Total Transmission Plant In Service General & Intangible Common Plant (Electric Only)	(Notes A & Q) (Notes A & Q) (Notes A & Q)	p207.58.g/Attachment 5 Attachment 5 Attachment 5 (Lines 21 - 22 - 23) p205.5.g + p207.99.g/Attachment 5 p356/Attachment 5		2,758,434 165,967 23,812 2,568,652 824,388
21 22 23 24 25 26 27	Net Plant Allocator Plant In Service Transmission Plant In Service Less: Generator Step-ups Less: Interconnect Facilities Installed After March 15, 2000 Total Transmission Plant In Service General & Intangible Common Plant (Electric Only) Total General & Common	(Notes A & Q) (Notes A & Q) (Notes A & Q)	p207.58.g/Attachment 5 Attachment 5 Attachment 5 (Lines 21 - 22 - 23) p205.5.g + p207.99.g/Attachment 5 p356/Attachment 5 (Line 25 + 26)		2,758,434 165,967 23,814 2,568,652 824,388
20 Plant 21 22 23 24 25 26	Net Plant Allocator Calculations Plant In Service Transmission Plant In Service Less: Generator Step-ups Less: Interconnect Facilities Installed After March 15, 2000 Total Transmission Plant In Service General & Intangible Common Plant (Electric Only)	(Notes A & Q) (Notes A & Q) (Notes A & Q)	p207.58.g/Attachment 5 Attachment 5 Attachment 5 (Lines 21 - 22 - 23) p205.5.g + p207.99.g/Attachment 5 p356/Attachment 5		
21 22 23 24 25 26 27 28	Net Plant Allocator Plant In Service Transmission Plant In Service Less: Generator Step-ups Less: Interconnect Facilities Installed After March 15, 2000 Total Transmission Plant In Service General & Intangible Common Plant (Electric Only) Total General & Common Wage & Salary Allocation Factor	(Notes A & Q) (Notes A & Q) (Notes A & Q)	p207.58.g/Attachment 5 Attachment 5 Attachment 5 (Lines 21 - 22 - 23) p205.5.g + p207.99.g/Attachment 5 p356/Attachment 5 (Line 25 + 26) (Line 7)	\$	2,758,434 165,967 23,811 2,568,652 824,388 4.71539 38,873
20 Plant 21 22 23 24 25 26 27 28 29	Net Plant Allocator Plant In Service Transmission Plant In Service Less: Generator Step-ups Less: Interconnect Facilities Installed After March 15, 2000 Total Transmission Plant In Service General & Intangible Common Plant (Electric Only) Total General & Common Wage & Salary Allocation Factor General & Common Plant Allocated to Transmission	(Notes A & Q) (Notes A & Q) (Notes A & Q) (Notes A & Q)	p207.58.g/Attachment 5 Attachment 5 Attachment 5 (Lines 21 - 22 - 23) p205.5.g + p207.99.g/Attachment 5 (Line 25 + 26) (Line 7) (Line 27 * 28)	\$	2,758,434 165,967 23,815 2,568,652 824,388 (824,388 4.7153%
21 22 23 24 25 26 27 28 29	Net Plant Allocator Plant In Service Transmission Plant In Service Less: Generator Step-ups Less: Interconnect Facilities Installed After March 15, 2000 Total Transmission Plant In Service General & Intangible Common Plant (Electric Only) Total General & Common Wage & Salary Allocation Factor General & Common Plant Allocated to Transmission	(Notes A & Q) (Notes A & Q) (Notes A & Q) (Notes A & Q)	p207.58.g/Attachment 5 Attachment 5 Attachment 5 (Lines 21 - 22 - 23) p205.5.g + p207.99.g/Attachment 5 p356/Attachment 5 (Line 25 + 26) (Line 77) (Line 27 * 28)	\$	2,758,434 165,967 23,81; 2,568,652 824,388 4.71539 38,873
20 21 22 23 24 25 26 27 28 29 30	Net Plant Allocator Plant In Service Transmission Plant In Service Less: Generator Step-ups Less: Interconnect Facilities Installed After March 15, 2000 Total Transmission Plant In Service General & Intangible Common Plant (Electric Only) Total General & Common Wage & Salary Allocation Factor General & Common Plant Allocated to Transmission Plant Held for Future Use (Including Land) TOTAL Plant In Service Accumulated Depreciation	(Notes A & Q) (Notes A & Q) (Notes A & Q) (Notes A & Q) (Notes A & Q)	p207.58.g/Attachment 5 Attachment 5 Attachment 5 (Lines 21 - 22 - 23) p205.5.g. + p207.99.g/Attachment 5 p356/Attachment 5 (Line 25 + 26) (Line 7) (Line 27 * 28) p214.47.d/Attachment 5 (Line 24 + 29 + 30)	\$ \$ \$ \$ \$	2,758,434 165,967 23,81 2,568,652 824,388 4.771539 38,873 3,517 2,611,043
21 22 23 24 25 26 27 28 29	Net Plant Allocator Plant In Service Transmission Plant In Service Less: Generator Step-ups Less: Interconnect Facilities Installed After March 15, 2000 Total Transmission Plant In Service General & Intangible Common Plant (Electric Only) Total General & Common Wage & Salary Allocation Factor General & Common Plant Allocated to Transmission Plant Held for Future Use (Including Land) TOTAL Plant In Service	(Notes A & Q) (Notes A & Q) (Notes A & Q) (Notes A & Q)	p207.58.g/Attachment 5 Attachment 5 Attachment 5 (Lines 21 - 22 - 23) p205.5.g + p207.99.g/Attachment 5 p356/Attachment 5 (Line 25 + 26) (Line 77) (Line 27 * 28)	\$	2,758,434 165,967 23,81 2,568,652 824,388 4,71539 38,873 3,517 2,611,043
21 22 23 24 25 26 27 28 29 30	Net Plant Allocator Plant In Service Transmission Plant In Service Less: Generator Step-ups Less: Interconnect Facilities Installed After March 15, 2000 Total Transmission Plant In Service General & Intangible Common Plant (Electric Only) Total General & Common Wage & Salary Allocation Factor General & Common Plant Allocated to Transmission Plant Held for Future Use (Including Land) TOTAL Plant In Service Accumulated Depreciation Transmission Accumulated Depreciation	(Notes A & Q) (Notes A & Q) (Notes A & Q) (Notes A & Q) (Notes A & Q)	p207.58.g/Attachment 5 Attachment 5 Attachment 5 (Lines 21 - 22 - 23) p205.5.g + p207.99.g/Attachment 5 p356/Attachment 5 (Line 25 + 26) (Line 7) (Line 27 * 28) p214.47.d/Attachment 5 (Line 24 + 29 + 30)	\$ \$ \$ \$ \$	2,758,434 165,967 23,81 2,568,652 824,388 4.71539 38,873 3,517 2,611,043
21 22 23 24 25 26 27 28 29 30 31 32 33 34 35	Net Plant Allocator Plant In Service Transmission Plant In Service Less: Generator Step-ups Less: Interconnect Facilities Installed After March 15, 2000 Total Transmission Plant In Service General & Intangible Common Plant (Electric Only) Total General & Common Wage & Salary Allocation Factor General & Common Plant Allocated to Transmission Plant Held for Future Use (Including Land) TOTAL Plant In Service Accumulated Depreciation Transmission Accumulated Depreciation for Generator Step-ups Less Accumulated Depreciation for Interconnect Facilities Installed After March 15, 2000 Total Accumulated Depreciation for Transmission	(Notes A & Q) (Notes A & Q) (Notes A & Q) (Notes A & Q) (Notes C & Q) (Notes A & Q) (Notes A & Q) (Notes A & Q) (Notes A & Q)	p207.58.g/Attachment 5 Attachment 5 Attachment 5 (Lines 21 - 22 - 23) p205.5.g + p207.99.g/Attachment 5 p356/Attachment 5 (Line 25 + 26) (Line 7) (Line 27 * 28) p214.47.d/Attachment 5 (Line 24 + 29 + 30) p219.25.c/Attachment 5 Attachment 5 Attachment 5 Attachment 5 (Line 32 - 33 - 34)	\$ \$ \$ \$ \$	2,758,434 165,967 23,81 2,568,652 824,386 4.71539 38,873 3,517 2,611,043
20 21 22 23 24 25 26 27 28 29 30 31 32 33 34 35 36	Net Plant Allocator Plant In Service Transmission Plant In Service Less: Generator Step-ups Less: Interconnect Facilities Installed After March 15, 2000 Total Transmission Plant In Service General & Intangible Common Plant (Electric Only) Total General & Common Wage & Salary Allocation Factor General & Common Plant Allocated to Transmission Plant Held for Future Use (Including Land) TOTAL Plant In Service Accumulated Depreciation Transmission Accumulated Depreciation Less Accumulated Depreciation for Generator Step-ups Less Accumulated Depreciation for Interconnect Facilities Installed After March 15, 2000 Total Accumulated Depreciation for Transmission Accumulated General Depreciation for Transmission	(Notes A & Q) (Notes A & Q) (Notes A & Q) (Notes A & Q) (Notes A & Q) (Notes C & Q) (Notes A & Q) (Notes A & Q) (Notes A & Q) (Notes A & Q) (Notes A & Q)	p207.58.g/Attachment 5 Attachment 5 Attachment 5 (Lines 21 - 22 - 23) p205.5.g + p207.99.g/Attachment 5 p356/Attachment 5 (Line 26 + 26) (Line 7) (Line 27 * 28) p214.47.d/Attachment 5 (Line 24 + 29 + 30) p219.25.c/Attachment 5 Attachment 5 Attachment 5 Attachment 5 Attachment 5 (Line 32 - 33 - 34) p219.28.b/Attachment 5	\$ \$ \$ \$ \$	2,758,434 165,967 23,81 2,568,652 824,388 4,71539 38,873 3,517 2,611,043
20 21 22 23 24 25 26 27 28 29 30 31 31 32 33 34 35 36 37	Net Plant Allocator Plant In Service Transmission Plant In Service Less: Generator Step-ups Less: Interconnect Facilities Installed After March 15, 2000 Total Transmission Plant In Service General & Intangible Common Plant (Electric Only) Total General & Common Wage & Salary Allocation Factor General & Common Plant Allocated to Transmission Plant Held for Future Use (Including Land) TOTAL Plant In Service Accumulated Depreciation Transmission Accumulated Depreciation Less Accumulated Depreciation for Generator Step-ups Less Accumulated Depreciation for Interconnect Facilities Installed After March 15, 2000 Total Accumulated Depreciation for Transmission Accumulated General Depreciation Accumulated General Depreciation Accumulated Intangible Amortization Accumulated Intangible Amortization	(Notes A & Q) (Notes A & Q) (Notes A & Q) (Notes A & Q) (Notes C & Q) (Notes A & Q) (Notes A & Q) (Notes A & Q) (Notes A & Q)	(Line 19 / 16) p207.58.g/Attachment 5 Attachment 5 Attachment 5 (Lines 21 - 22 - 23) p205.5.g + p207.99.g/Attachment 5 p356/Attachment 5 (Line 25 + 26) (Line 7) (Line 27 * 28) p214.47.d/Attachment 5 (Line 24 + 29 + 30) p219.25.c/Attachment 5 Attachment 5 Attachment 5 Attachment 5 Attachment 5 (Line 32 - 33 - 34) p219.28.b/Attachment 5 (Line 12)	\$ \$ \$ \$ \$	2,758,434 165,967 23,81 2,568,652 824,388 4.71539 38,873 3,517 2,611,043
20 21 22 23 24 25 26 27 28 29 30 31 32 33 34 35 36 37 38	Plant In Service Transmission Plant In Service Less: Generator Step-ups Less: Interconnect Facilities Installed After March 15, 2000 Total Transmission Plant In Service General & Intangible Common Plant (Electric Only) Total General & Common Wage & Salary Allocation Factor General & Common Plant Allocated to Transmission Plant Held for Future Use (Including Land) TOTAL Plant In Service Accumulated Depreciation Transmission Accumulated Depreciation for Generator Step-ups Less Accumulated Depreciation for Interconnect Facilities Installed After March 15, 2000 Total Accumulated Depreciation for Transmission Accumulated General Depreciation Accumulated General Depreciation Accumulated General Depreciation Accumulated Common Amortization - Electric	(Notes A & Q) (Notes A & Q) (Notes A & Q) (Notes A & Q) (Notes A & Q) (Notes C & Q) (Notes A & Q) (Notes A & Q) (Notes A & Q) (Notes A & Q) (Notes A & Q)	(Line 19 / 16) p207.58.g/Attachment 5 Attachment 5 Attachment 5 (Lines 21 - 22 - 23) p205.5.g + p207.99.g/Attachment 5 p356/Attachment 5 (Line 25 + 26) (Line 7) (Line 27 * 28) p214.47.d/Attachment 5 (Line 24 + 29 + 30) p219.25.c/Attachment 5 Attachment 5 Attachment 5 (Line 32 - 33 - 34) p219.28.b/Attachment 5 (Line 12) (Line 13)	\$ \$ \$ \$ \$	2,758,434 165,967 23,81 2,568,652 824,388 4.71539 38,873 3,517 2,611,043
21 22 23 24 25 26 27 28 29 30 31 32 33 34 35 36 37 38 39	Net Plant Allocator Plant In Service Transmission Plant In Service Less: Generator Step-ups Less: Interconnect Facilities Installed After March 15, 2000 Total Transmission Plant In Service General & Intangible Common Plant (Electric Only) Total General & Common Wage & Salary Allocation Factor General & Common Plant Allocated to Transmission Plant Held for Future Use (Including Land) TOTAL Plant In Service Accumulated Depreciation Transmission Accumulated Depreciation for Generator Step-ups Less Accumulated Depreciation for Interconnect Facilities Installed After March 15, 2000 Total Accumulated Depreciation Accumulated General Depreciation Accumulated Common Amortization Accumulated Common Amortization - Electric Common Plant Accumulated Depreciation (Electric Conly)	(Notes A & Q) (Notes A & Q) (Notes A & Q) (Notes A & Q) (Notes A & Q) (Notes C & Q) (Notes A & Q) (Notes A & Q) (Notes A & Q) (Notes A & Q) (Notes A & Q)	p207.58.g/Attachment 5 Attachment 5 Attachment 5 (Lines 21 - 22 - 23) p205.5.g + p207.99.g/Attachment 5 p356/Attachment 5 (Line 26 + 26) (Line 7) (Line 27 * 28) p214.47.d/Attachment 5 (Line 24 + 29 + 30) p219.25.c/Attachment 5 Attachment 5 Attachment 5 Attachment 5 (Line 32 - 33 - 34) p219.28.b/Attachment 5 (Line 12) (Line 13) (Line 14)	\$ \$ \$ \$ \$	2,758,434 165,967 23,81 2,568,652 824,388 4.71533 38,873 3,517 2,611,043 820,856 37,67 4,58 778,59 301,95
21 22 23 24 25 26 27 28 29 30 31 32 33 34 35 36 37 38 39 40	Net Plant Allocator Plant In Service Transmission Plant In Service Less: Generator Step-ups Less: Interconnect Facilities Installed After March 15, 2000 Total Transmission Plant In Service General & Intangible Common Plant (Electric Only) Total General & Common Wage & Salary Allocation Factor General & Common Plant Allocated to Transmission Plant Held for Future Use (Including Land) TOTAL Plant In Service Accumulated Depreciation Transmission Accumulated Depreciation for Generator Step-ups Less Accumulated Depreciation for Interconnect Facilities Installed After March 15, 2000 Total Accumulated Depreciation for Transmission Accumulated General Depreciation Accumulated Intangible Amortization Accumulated Common Amortization - Electric Common Plant Accumulated Depreciation (Electric Only) Total Accumulated Depreciation (Electric Only)	(Notes A & Q) (Notes A & Q) (Notes A & Q) (Notes A & Q) (Notes A & Q) (Notes C & Q) (Notes A & Q) (Notes A & Q) (Notes A & Q) (Notes A & Q) (Notes A & Q)	(Line 19 / 16) p207.58.g/Attachment 5 Attachment 5 Attachment 5 (Lines 21 - 22 - 23) p205.5.g + p207.99.g/Attachment 5 p356/Attachment 5 (Line 25 + 26) (Line 7) (Line 27 * 28) p214.47.d/Attachment 5 (Line 24 + 29 + 30) p219.25.c/Attachment 5 Attachment 5 Attachment 5 Attachment 5 (Line 32 - 33 - 34) p219.28.b/Attachment 5 (Line 12) (Line 13) (Line 14) (Sum Lines 36 to 39)	\$ \$ \$ \$ \$	2,758,434 165,967 23,81 2,568,652 824,388 4.71539 38,873 3,517 2,611,043 820,856 37,67 4,58 778,59 301,95 158,04
20 21 22 23 24 25 26 27 28 29 30 31 31 32 33 34 35 36 37 38 39	Net Plant Allocator Plant In Service Transmission Plant In Service Less: Generator Step-ups Less: Interconnect Facilities Installed After March 15, 2000 Total Transmission Plant In Service General & Intangible Common Plant (Electric Only) Total General & Common Wage & Salary Allocation Factor General & Common Plant Allocated to Transmission Plant Held for Future Use (Including Land) TOTAL Plant In Service Accumulated Depreciation Transmission Accumulated Depreciation for Generator Step-ups Less Accumulated Depreciation for Interconnect Facilities Installed After March 15, 2000 Total Accumulated Depreciation Accumulated General Depreciation Accumulated Common Amortization Accumulated Common Amortization - Electric Common Plant Accumulated Depreciation (Electric Conly)	(Notes A & Q) (Notes A & Q) (Notes A & Q) (Notes A & Q) (Notes A & Q) (Notes C & Q) (Notes A & Q) (Notes A & Q) (Notes A & Q) (Notes A & Q) (Notes A & Q)	p207.58.g/Attachment 5 Attachment 5 Attachment 5 (Lines 21 - 22 - 23) p205.5.g + p207.99.g/Attachment 5 p356/Attachment 5 (Line 26 + 26) (Line 7) (Line 27 * 28) p214.47.d/Attachment 5 (Line 24 + 29 + 30) p219.25.c/Attachment 5 Attachment 5 Attachment 5 Attachment 5 (Line 32 - 33 - 34) p219.28.b/Attachment 5 (Line 12) (Line 13) (Line 14)	\$ \$ \$ \$ \$	2,758,434 165,967 23,811 2,568,652 824,388 4.71539 38,873
21 22 23 24 25 26 27 28 29 30 31 32 33 34 35 36 37 38 39 40 41	Plant In Service Transmission Plant In Service Less: Generator Step-ups Less: Interconnect Facilities Installed After March 15, 2000 Total Transmission Plant In Service General & Intangible Common Plant (Electric Only) Total General & Common Wage & Salary Allocation Factor General & Common Plant Allocated to Transmission Plant Held for Future Use (Including Land) TOTAL Plant In Service Accumulated Depreciation Transmission Accumulated Depreciation for Generator Step-ups Less Accumulated Depreciation for Interconnect Facilities Installed After March 15, 2000 Total Accumulated Depreciation for Transmission Accumulated General Depreciation Accumulated General Depreciation Accumulated General Depreciation Accumulated Common Amortization - Electric Common Plant Accumulated Depreciation (Electric Only) Total Accumulated Depreciation Vage & Salary Allocation Factor	(Notes A & Q) (Notes A & Q) (Notes A & Q) (Notes A & Q) (Notes A & Q) (Notes C & Q) (Notes A & Q) (Notes A & Q) (Notes A & Q) (Notes A & Q) (Notes A & Q)	p207.58.g/Attachment 5 Attachment 5 Attachment 5 (Lines 21 - 22 - 23) p205.5.g + p207.99.g/Attachment 5 (Line 25 + 26) (Line 7) (Line 27 * 28) p214.47.d/Attachment 5 (Line 24 + 29 + 30) p219.25.c/Attachment 5 Attachment 5 Attachment 5 (Line 32 - 33 - 34) p219.28.b/Attachment 5 (Line 12) (Line 13) (Line 14) (Sum Lines 36 to 39) (Line 7)	\$ \$ \$ \$ \$	2,758,434 165,967 23,811 2,568,652 824,388 4.71539 38,873 3,517 2,611,043 820,850 37,67 4,588 778,59 301,95; 158,044 459,999 4.71539

	ginia Electric and Power Company FACHMENT H-16A		FERC Form 1 Page # or		
For	mula Rate Appendix A	Notes	Instruction (Note H)		2010
Adjus	stment To Rate Base				
45	Accumulated Deferred Income Taxes		Aug. 1	•	(040 404)
45 46	ADIT net of FASB 106 and 109 Accumulated Deferred Income Taxes Allocated To Transmission		Attachment 1 (Line 45)		(240,491) (240,491)
46	Accumulated Deferred income Taxes Allocated To Transmission		(Line 45)	Þ	(240,491)
	Transmission O&M Reserves				
47	Total Balance Transmission Related Account 242 Reserves	Enter Negative	Attachment 5	\$	(5,047)
					(0,011)
	Prepayments				
48	Prepayments	(Notes A & R)	Attachment 5	\$	2,767
49	Total Prepayments Allocated to Transmission		(Line 48)	\$	2,767
	Materials and Supplies				
50	Undistributed Stores Exp	(Notes A & R)	p227.6c & 16.c	\$	-
51	Wage & Salary Allocation Factor		(Line 7)		4.7153%
52	Total Transmission Allocated Materials and Supplies		(Line 50 * 51)		0
53	Transmission Materials & Supplies		p227.8c/2		11,138
54	Total Materials & Supplies Allocated to Transmission		(Line 52 + 53)	\$	11,138
	Cash Working Capital		4	_	
55	Transmission Operation & Maintenance Expense		(Line 85)	\$	84,650
56	1/8th Rule		x 1/8	\$	12.5%
57	Total Cash Working Capital Allocated to Transmission		(Line 55 * 56)	Þ	10,581
	Network Credits				
58	Outstanding Network Credits	(Note N)	Attachment 5 / From PJM		0
59	Less Accumulated Depreciation Associated with Facilities with Outstanding Network Credits	(Note N)	Attachment 5 / From PJM		0
60	Net Outstanding Credits	, /	(Line 58 - 59)		0
	<u>-</u>				
61	TOTAL Adjustment to Rate Base		(Line 46 + 47 + 49 + 54 + 57 - 60)	\$	(221,052)
62	Rate Base		(Line 44 + 61)	\$	1,589,702
				Þ	1,309,702
0.014			,	•	1,309,702
O&M			,	•	1,309,702
O&M			,	•	1,369,702
	Transmission O&M			·	
63	Transmission O&M Transmission O&M		p321.112.b/Attachment 5	\$	66,979
63 64	Transmission O&M Transmission O&M Less GSU Maintenance		Attachment 5	·	66,979 185
63 64 65	Transmission O&M Transmission O&M Less GSU Maintenance Less Account 565 - Transmission by Others	(Note O)	Attachment 5 p321.96.b/Attachment 5	·	66,979
63 64 65 66	Transmission O&M Transmission O&M Less GSU Maintenance Less Account 565 - Transmission by Others Plus Schedule 12 Charges billed to Transmission Owner and booked to Account 565	(Note O)	Attachment 5 p321.96.b/Attachment 5 PJM Data	\$	66,979 185 10,352 0
63 64 65	Transmission O&M Transmission O&M Less GSU Maintenance Less Account 565 - Transmission by Others	(Note O)	Attachment 5 p321.96.b/Attachment 5	·	66,979 185
63 64 65 66	Transmission O&M Transmission O&M Less GSU Maintenance Less Account 565 - Transmission by Others Plus Schedule 12 Charges billed to Transmission Owner and booked to Account 565	(Note O)	Attachment 5 p321.96.b/Attachment 5 PJM Data	\$	66,979 185 10,352 0
63 64 65 66 67	Transmission O&M Transmission O&M Less GSU Maintenance Less Account 565 - Transmission by Others Plus Schedule 12 Charges billed to Transmission Owner and booked to Account 565 Transmission O&M Allocated General & Common Expenses Common Plant O&M	(Note O)	Attachment 5 p321.96.b/Attachment 5 PJM Data	\$	66,979 185 10,352 0 56,442
63 64 65 66 67 68 69	Transmission O&M Transmission O&M Less GSU Maintenance Less Account 565 - Transmission by Others Plus Schedule 12 Charges billed to Transmission Owner and booked to Account 565 Transmission O&M Allocated General & Common Expenses Common Plant O&M Total A&G		Attachment 5 p321.96.b/Attachment 5 PJM Data (Lines 63 - 64 + 65 + 66) p356 Attachment 5	\$	66,979 185 10,352 0 56,442
63 64 65 66 67 68 69 70	Transmission O&M Transmission O&M Less GSU Maintenance Less Account 565 - Transmission by Others Plus Schedule 12 Charges billed to Transmission Owner and booked to Account 565 Transmission O&M Allocated General & Common Expenses Common Plant O&M Total A&G Less Property Insurance Account 924	(Note A)	Attachment 5 p321.96.b/Attachment 5 PJM Data (Lines 63 - 64 + 65 + 66) p356 Attachment 5 p323.185b	\$	66,979 185 10,352 0 56,442
63 64 65 66 67 68 69 70 71	Transmission O&M Transmission O&M Less GSU Maintenance Less Account 565 - Transmission by Others Plus Schedule 12 Charges billed to Transmission Owner and booked to Account 565 Transmission O&M Allocated General & Common Expenses Common Plant O&M Total A&G Less Property Insurance Account 924 Less Regulatory Commission Exp Account 928		Attachment 5 p321.96.b/Attachment 5 PJM Data (Lines 63 - 64 + 65 + 66) p356 Attachment 5 p323.185b p323.189b/Attachment 5	\$	66,979 185 10,352 0 56,442 0 624,475 4,490 31,460
63 64 65 66 67 68 69 70 71 72	Transmission O&M Transmission O&M Less GSU Maintenance Less Account 565 - Transmission by Others Plus Schedule 12 Charges billed to Transmission Owner and booked to Account 565 Transmission O&M Allocated General & Common Expenses Common Plant O&M Total A&G Less Property Insurance Account 924 Less Regulatory Commission Exp Account 928 Less General Advertising Exp Account 930.1	(Note A)	Attachment 5 p321.96.b/Attachment 5 PJM Data (Lines 63 - 64 + 65 + 66) p356 Attachment 5 p323.185b p323.185b/Attachment 5 p323.191b/Attachment 5	\$	66,979 185 10,352 0 56,442 0 624,475 4,490 31,460 4,447
63 64 65 66 67 68 69 70 71 72 73	Transmission O&M Transmission O&M Less GSU Maintenance Less Account 565 - Transmission by Others Plus Schedule 12 Charges billed to Transmission Owner and booked to Account 565 Transmission O&M Allocated General & Common Expenses Common Plant O&M Total A&G Less Property Insurance Account 924 Less Regulatory Commission Exp Account 928 Less General Advertising Exp Account 930.1 Less EPRI Dues	(Note A)	Attachment 5 p321.96.b/Attachment 5 PJM Data (Lines 63 - 64 + 65 + 66) p356 Attachment 5 p323.185b p323.185b/Attachment 5 p323.911b/Attachment 5 p323.91 to p325.91	\$	66,979 185 10,352 0 56,442 0 624,475 4,490 31,460 4,447 2,692
63 64 65 66 67 68 69 70 71 72 73 74	Transmission O&M Transmission O&M Less GSU Maintenance Less Account 565 - Transmission by Others Plus Schedule 12 Charges billed to Transmission Owner and booked to Account 565 Transmission O&M Allocated General & Common Expenses Common Plant O&M Total A&G Less Property Insurance Account 924 Less Regulatory Commission Exp Account 928 Less General Advertising Exp Account 930.1 Less EPRI Dues General & Common Expenses	(Note A)	Attachment 5 p321.96.b/Attachment 5 PJM Data (Lines 63 - 64 + 65 + 66) p356 Attachment 5 p323.185b p323.185b p323.189b/Attachment 5 p323.911b/Attachment 5 p352-353/Attachment 5 (Lines 68 + 69) - Sum (70 to 73)	\$	66,979 185 10,352 0 56,442 0 624,475 4,490 31,460 4,447 2,692 581,386
63 64 65 66 67 68 69 70 71 72 73	Transmission O&M Transmission O&M Less GSU Maintenance Less Account 565 - Transmission by Others Plus Schedule 12 Charges billed to Transmission Owner and booked to Account 565 Transmission O&M Allocated General & Common Expenses Common Plant O&M Total A&G Less Property Insurance Account 924 Less Regulatory Commission Exp Account 928 Less General Advertising Exp Account 930.1 Less EPRI Dues	(Note A)	Attachment 5 p321.96.b/Attachment 5 PJM Data (Lines 63 - 64 + 65 + 66) p356 Attachment 5 p323.185b p323.185b/Attachment 5 p323.911b/Attachment 5 p323.91 to p325.91	\$	66,979 185 10,352 0 56,442 0 624,475 4,490 31,460 4,447 2,692
63 64 65 66 67 68 69 70 71 72 73 74 75	Transmission O&M Transmission O&M Less GSU Maintenance Less Account 565 - Transmission by Others Plus Schedule 12 Charges billed to Transmission Owner and booked to Account 565 Transmission O&M Allocated General & Common Expenses Common Plant O&M Total A&G Less Property Insurance Account 924 Less Regulatory Commission Exp Account 928 Less General Advertising Exp Account 930.1 Less EPRI Dues General & Common Expenses Wage & Salary Allocation Factor	(Note A)	Attachment 5 p321.96.b/Attachment 5 PJM Data (Lines 63 - 64 + 65 + 66) p356 Attachment 5 p323.185b p323.189b/Attachment 5 p323.911b/Attachment 5 p352-353/Attachment 5 (Lines 68 + 69) - Sum (70 to 73) (Line 7)	\$	66,979 185 10,352 0 56,442 0 624,475 4,490 31,460 4,447 2,692 581,386 4,7153%
63 64 65 66 67 68 69 70 71 72 73 74 75 76	Transmission O&M Transmission O&M Less GSU Maintenance Less Account 565 - Transmission by Others Plus Schedule 12 Charges billed to Transmission Owner and booked to Account 565 Transmission O&M Allocated General & Common Expenses Common Plant O&M Total A&G Less Property Insurance Account 924 Less Regulatory Commission Exp Account 928 Less General Advertising Exp Account 930.1 Less EPRI Dues General & Common Expenses Wage & Salary Allocation Factor General & Common Expenses Allocated to Transmission Directly Assigned A&G	(Note A) (Note E) (Note D)	Attachment 5 p321.96.b/Attachment 5 PJM Data (Lines 63 - 64 + 65 + 66) p356 Attachment 5 p323.185b p323.185b p323.189b/Attachment 5 p323.911b/Attachment 5 p352-353/Attachment 5 (Lines 68 + 69) - Sum (70 to 73) (Line 7)	\$	66,979 185 10,352 0 56,442 0 624,475 4,490 31,460 4,447 2,692 581,386 4,7153% 27,414
63 64 65 66 67 68 69 70 71 72 73 74 75 76	Transmission O&M Transmission O&M Less GSU Maintenance Less Account 565 - Transmission by Others Plus Schedule 12 Charges billed to Transmission Owner and booked to Account 565 Transmission O&M Allocated General & Common Expenses Common Plant O&M Total A&G Less Property Insurance Account 924 Less Regulatory Commission Exp Account 928 Less General Advertising Exp Account 930.1 Less EPRI Dues General & Common Expenses Wage & Salary Allocation Factor General & Common Expenses Allocated to Transmission Directly Assigned A&G Regulatory Commission Exp Account 928	(Note A) (Note E) (Note D)	Attachment 5 p321.96.b/Attachment 5 PJM Data (Lines 63 - 64 + 65 + 66) p356 Attachment 5 p323.185b p323.189b/Attachment 5 p323.911b/Attachment 5 p352.353/Attachment 5 (Lines 68 + 69) - Sum (70 to 73) (Line 7) (Line 74 * 75)	\$	66,979 185 10,352 0 56,442 0 624,475 4,490 31,460 4,447 2,692 581,386 4,7153% 27,414
63 64 65 66 67 68 69 70 71 72 73 74 75 76	Transmission O&M Transmission O&M Less GSU Maintenance Less Account 565 - Transmission by Others Plus Schedule 12 Charges billed to Transmission Owner and booked to Account 565 Transmission O&M Allocated General & Common Expenses Common Plant O&M Total A&G Less Property Insurance Account 924 Less Regulatory Commission Exp Account 928 Less General Advertising Exp Account 930.1 Less EPRI Dues General & Common Expenses Wage & Salary Allocation Factor General & Common Expenses Allocated to Transmission Directly Assigned A&G Regulatory Commission Exp Account 928 General Advertising Exp Account 928 General Advertising Exp Account 928 General Advertising Exp Account 930.1	(Note A) (Note E) (Note D)	Attachment 5 p321.96.b/Attachment 5 PJM Data (Lines 63 - 64 + 65 + 66) p356 Attachment 5 p323.185b p323.185b p323.189b/Attachment 5 p352.353/Attachment 5 (Lines 68 + 69) - Sum (70 to 73) (Line 7) (Line 74 * 75) p323.189b/Attachment 5 p323.191b	\$	66,979 185 10,352 0 56,442 0 624,475 4,490 31,460 4,447 2,692 581,386 4,7153% 27,414
63 64 65 66 67 68 69 70 71 72 73 74 75 76	Transmission O&M Transmission O&M Less GSU Maintenance Less Account 565 - Transmission by Others Plus Schedule 12 Charges billed to Transmission Owner and booked to Account 565 Transmission O&M Allocated General & Common Expenses Common Plant O&M Total A&G Less Property Insurance Account 924 Less Regulatory Commission Exp Account 928 Less General Advertising Exp Account 930.1 Less EPRI Dues General & Common Expenses Wage & Salary Allocation Factor General & Common Expenses Allocated to Transmission Directly Assigned A&G Regulatory Commission Exp Account 928	(Note A) (Note E) (Note D)	Attachment 5 p321.96.b/Attachment 5 PJM Data (Lines 63 - 64 + 65 + 66) p356 Attachment 5 p323.185b p323.189b/Attachment 5 p323.911b/Attachment 5 p352.353/Attachment 5 (Lines 68 + 69) - Sum (70 to 73) (Line 7) (Line 74 * 75)	\$	66,979 185 10,352 0 56,442 0 624,475 4,490 31,460 4,447 2,692 581,386 4,7153% 27,414
63 64 65 66 67 68 69 70 71 72 73 74 75 76	Transmission O&M Transmission O&M Less GSU Maintenance Less Account 565 - Transmission by Others Plus Schedule 12 Charges billed to Transmission Owner and booked to Account 565 Transmission O&M Allocated General & Common Expenses Common Plant O&M Total A&G Less Property Insurance Account 924 Less Regulatory Commission Exp Account 928 Less General Advertising Exp Account 930.1 Less EPRI Dues General & Common Expenses Wage & Salary Allocation Factor General & Common Expenses Allocated to Transmission Directly Assigned A&G Regulatory Commission Exp Account 928 General Advertising Exp Account 930.1 Subtotal - Transmission Related	(Note A) (Note E) (Note D)	Attachment 5 p321.96.b/Attachment 5 PJM Data (Lines 63 - 64 + 65 + 66) p356 Attachment 5 p323.185b p323.189b/Attachment 5 p323.911b/Attachment 5 p352-353/Attachment 5 (Line 68 + 69) - Sum (70 to 73) (Line 7) (Line 74 * 75) p323.189b/Attachment 5 p323.191b (Line 77 + 78)	\$	66,979 185 10,352 0 56,442 0 624,475 4,490 31,460 4,447 2,692 581,386 4,7153% 27,414
63 64 65 66 67 68 69 70 71 72 73 74 75 76	Transmission O&M Transmission O&M Less GSU Maintenance Less Account 565 - Transmission by Others Plus Schedule 12 Charges billed to Transmission Owner and booked to Account 565 Transmission O&M Allocated General & Common Expenses Common Plant O&M Total A&G Less Property Insurance Account 924 Less Regulatory Commission Exp Account 928 Less General Advertising Exp Account 930.1 Less EPRI Dues General & Common Expenses Wage & Salary Allocation Factor General & Common Expenses Allocated to Transmission Directly Assigned A&G Regulatory Commission Exp Account 928 General Advertising Exp Account 928 General Advertising Exp Account 928 General Advertising Exp Account 930.1 Subtotal - Transmission Related Property Insurance Account 924	(Note A) (Note E) (Note D) (Note G) (Note K)	Attachment 5 p321.96.b/Attachment 5 pJD Data (Lines 63 - 64 + 65 + 66) p356 Attachment 5 p323.185b p323.185b p323.189b/Attachment 5 p352-353/Attachment 5 (Lines 68 + 69) - Sum (70 to 73) (Line 7) (Line 74 * 75) p323.189b/Attachment 5 p323.191b (Line 77 + 78) p323.185b	\$	66,979 185 10,352 0 56,442 0 624,475 4,490 31,460 4,447 2,692 581,386 4,7153% 27,414
63 64 65 66 67 70 71 72 73 74 75 76	Transmission O&M Transmission O&M Less GSU Maintenance Less Account 565 - Transmission by Others Plus Schedule 12 Charges billed to Transmission Owner and booked to Account 565 Transmission O&M Allocated General & Common Expenses Common Plant O&M Total A&G Less Property Insurance Account 924 Less Regulatory Commission Exp Account 928 Less General Advertising Exp Account 930.1 Less EPRI Dues General & Common Expenses Wage & Salary Allocation Factor General & Common Expenses Allocated to Transmission Directly Assigned A&G Regulatory Commission Exp Account 928 General Advertising Exp Account 930.1 Subtotal - Transmission Related Property Insurance Account 924 General Advertising Exp Account 930.1	(Note A) (Note E) (Note D)	Attachment 5 p321.96.b/Attachment 5 PJM Data (Lines 63 - 64 + 65 + 66) p356 Attachment 5 p323.185b p323.189b/Attachment 5 p323.391b/Attachment 5 p352.353/Attachment 5 (Lines 68 + 69) - Sum (70 to 73) (Line 7) (Line 74 * 75) p323.189b/Attachment 5 p323.191b (Line 77 + 78) p323.185b Attachment 5	\$	66,979 185 10,352 0 56,442 0 624,475 4,490 31,460 4,447 2,692 581,386 4,7153% 27,414
63 64 65 66 67 68 69 70 71 72 73 74 75 76 79 80 81 82	Transmission O&M Transmission O&M Less GSU Maintenance Less Account 565 - Transmission by Others Plus Schedule 12 Charges billed to Transmission Owner and booked to Account 565 Transmission O&M Allocated General & Common Expenses Common Plant O&M Total A&G Less Property Insurance Account 924 Less Regulatory Commission Exp Account 928 Less General Advertising Exp Account 930.1 Less EPRI Dues General & Common Expenses Wage & Salary Allocation Factor General & Common Expenses Allocated to Transmission Directly Assigned A&G Regulatory Commission Exp Account 928 General Advertising Exp Account 930.1 Subtotal - Transmission Related Property Insurance Account 924 General Advertising Exp Account 930.1 Total	(Note A) (Note E) (Note D) (Note G) (Note K)	Attachment 5 p321.96.b/Attachment 5 PJM Data (Lines 63 - 64 + 65 + 66) p356 Attachment 5 p323.185b p323.189b/Attachment 5 p323.911b/Attachment 5 p352-353/Attachment 5 (Lines 68 + 69) - Sum (70 to 73) (Line 7) (Line 74 * 75) p323.189b/Attachment 5 p323.191b (Line 77 + 78) p323.185b Attachment 5 (Line 80 + 81)	\$	66,979 185 10,352 0 56,442 0 624,475 4,490 31,460 4,447 2,692 581,386 4,7153% 27,414 164 0 164 4,490 0 4,490
63 64 65 66 67 70 71 72 73 74 75 76	Transmission O&M Transmission O&M Less GSU Maintenance Less Account 565 - Transmission by Others Plus Schedule 12 Charges billed to Transmission Owner and booked to Account 565 Transmission O&M Allocated General & Common Expenses Common Plant O&M Total A&G Less Property Insurance Account 924 Less Regulatory Commission Exp Account 928 Less General Advertising Exp Account 930.1 Less EPRI Dues General & Common Expenses Wage & Salary Allocation Factor General & Common Expenses Allocated to Transmission Directly Assigned A&G Regulatory Commission Exp Account 928 General Advertising Exp Account 930.1 Subtotal - Transmission Related Property Insurance Account 924 General Advertising Exp Account 930.1 Total Net Plant Allocation Factor	(Note A) (Note E) (Note D) (Note G) (Note K)	Attachment 5 p321.96.b/Attachment 5 PJM Data (Lines 63 - 64 + 65 + 66) p356 Attachment 5 p323.185b p323.189b/Attachment 5 p323.391b/Attachment 5 p352.353/Attachment 5 (Lines 68 + 69) - Sum (70 to 73) (Line 7) (Line 74 * 75) p323.189b/Attachment 5 p323.191b (Line 77 + 78) p323.185b Attachment 5	\$	66,979 185 10,352 0 56,442 0 624,475 4,490 31,460 4,447 2,692 581,386 4,7153% 27,414 164 0 164 4,490 0
63 64 65 66 66 67 68 69 70 71 72 73 74 75 76 80 81 82 83 83	Transmission O&M Transmission O&M Less GSU Maintenance Less Account 565 - Transmission by Others Plus Schedule 12 Charges billed to Transmission Owner and booked to Account 565 Transmission O&M Allocated General & Common Expenses Common Plant O&M Total A&G Less Property Insurance Account 924 Less Regulatory Commission Exp Account 928 Less General Advertising Exp Account 930.1 Less EPRI Dues General & Common Expenses Wage & Salary Allocation Factor General & Common Expenses Allocated to Transmission Directly Assigned A&G Regulatory Commission Exp Account 928 General Advertising Exp Account 930.1 Subtotal - Transmission Related Property Insurance Account 924 General Advertising Exp Account 930.1 Total	(Note A) (Note E) (Note D) (Note G) (Note K)	Attachment 5 p321.96.b/Attachment 5 p3M Data (Lines 63 - 64 + 65 + 66) p356 Attachment 5 p323.185b p323.185b p323.189b/Attachment 5 p323.911b/Attachment 5 p352.35/Attachment 5 (Lines 68 + 69) - Sum (70 to 73) (Line 7) (Line 74 * 75) p323.189b/Attachment 5 p323.191b (Line 77 + 78) p323.185b Attachment 5 (Line 80 + 81) (Line 20)	\$ \$ \$ \$	66,979 185 10,352 0 56,442 624,475 4,490 31,460 4,447 2,692 581,386 4,7153% 27,414 164 0 164 4,490 0 4,490 14,0149%

	inia Electric and Power Company ACHMENT H-16A			FERC Form 1 Page # or		
For	nula Rate Appendix A		Notes	Instruction (Note H)		2010
	ciation & Amortization Expense			,		
	Demociation Frances					
86	Depreciation Expense Transmission Depreciation Expense		(Notes A and S)	p336.7b&c/Attachment 5	\$	53,962
87	Less: GSU Depreciation		(110100 / 1 4114 0)	Attachment 5	•	3,257
88	Less Interconnect Facilities Depreciation			Attachment 5		484
89	Extraordinary Property Loss			Attachment 5		0
90	Total Transmission Depreciation		41 . 43	(Line 86 - 87 - 88 + 89)		50,221
91 92	General Depreciation Intangible Amortization		(Note A) (Note A)	p336.10b&c&d/Attachment 5 p336.1d&e/Attachment 5		24,391 21,803
93	Total		(Note A)	(Line 91 + 92)		46.194
94	Wage & Salary Allocation Factor			(Line 7)		4.7153%
95	General and Intangible Depreciation Allocated	to Transmission		(Line 93 * 94)		2,178
96	Common Depreciation - Electric Only		(Note A)	p336.11.b		0
97 98	Common Amortization - Electric Only Total		(Note A)	p356 or p336.11d		0
99	Wage & Salary Allocation Factor			(Line 96 + 97) (Line 7)		4.7153%
100	Common Depreciation - Electric Only Allocate	d to Transmission		(Line 98 * 99)		4.7 133 70 0
				,		
101				(1 1-a)		1
101	Total Transmission Depreciation & Amortization			(Line 90 + 95 + 100)	\$	52,399
Taxes	Other than Income					
102	Taxes Other than Income			Attachment 2	\$	16,579
103	Total Taxes Other than Income			(Line 102)	\$	16,579
				•		
Returi	n / Capitalization Calculations					
	Long Term Interest					
104	Long Term Interest		(Note T)	p117.62c through 67c/Attachment 5	\$	369,272
105	Less LTD Interest on Securitization Bonds		(Note P)	Attachment 8		0
106	Long Term Interest			(Line 104 - 105)	\$	369,272
107	Preferred Dividends		(Note T), enter positive	p118.29c	\$	16,659
			(rtoto 1); onto: poolitro	p. 16.266	ų.	10,000
	Common Stock					
108	Proprietary Capital			p112.16c,d/2	\$	8,098,106
109	Less Preferred Stock Less Account 219 - Accumulated Other Compre		(Note T), enter negative	(Line 117) p112.15c,d/2		-259,014
110 111	Common Stock	erierisive iricorne	(Note T), enter negative	(Sum Lines 108 to 110)	\$	-24,790 7.814.301
	Genmon Glock			(Cum Ellies 100 to 110)	Ψ	7,014,001
	Capitalization					
112	Long Term Debt			p112.24c,d/2	\$	6,587,737
113	Less Loss on Reacquired Debt		(Note T), enter negative	p111.81c,d/2		-10,295
114 115	Plus Gain on Reacquired Debt Less LTD on Securitization Bonds	(Note P)	(Note T), enter positive (Note T), enter negative	p113.61c,d/2 Attachment 8		3,731
116	Total Long Term Debt	(Note 1)	(Note 1), enter negative	(Sum Lines 112 to 115)		6.581.174
117	Preferred Stock		(Note T), enter positive	p112.3c,d/2		259,014
118	Common Stock			(Line 111)		7,814,301
119	Total Capitalization			(Sum Lines 116 to 118)	\$	14,654,489
120	Debt %	Total Long Term Debt		(Line 116 / 119)		44.9%
121	Preferred %	Preferred Stock		(Line 117 / 119)		1.8%
122	Common %	Common Stock		(Line 118 / 119)		53.3%
· ·				*		-
123	Debt Cost	Total Long Term Debt		(Line 106 / 116)		0.0561
124	Preferred Cost	Preferred Stock	41	(Line 107 / 117)		0.0643
125	Common Cost	Common Stock	(Note J)	Fixed		0.1140
126	Weighted Cost of Debt	Total Long Term Debt (WCLTD)		(Line 120 * 123)		0.0252
127	Weighted Cost of Preferred	Preferred Stock		(Line 121 * 124)		0.0011
128	Weighted Cost of Common	Common Stock		(Line 122 * 125)		0.0608
129	Total Return (R)			(Sum Lines 126 to 128)		0.0871
130	Investment Return = Rate Base * Rate of Return			(Line 62 * 129)		138,502
130	myosament Neturn - Nate Dase Nate of Neturn			(Emic 02 123)		130,302

	inia Electric and Power Company ACHMENT H-16A		FERC Form 1 Page # or		
For	nula Rate Appendix A	Notes	Instruction (Note H)		2010
Comp	osite Income Taxes				
131 132 133 134 135	Income Tax Rates FIT=Federal Income Tax Rate SIT=State Income Tax Rate or Composite p T T/(1-T)	(Note I) (percent of federal income tax deductible for state purposes) T=1 - {[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)} =	Attachment 5 Attachment 5 Per State Tax Code		35.00% 6.22% 0.00% 39.04% 64.05%
136 137 138	ITC Adjustment Amortized Investment Tax Credit T/(1-T) ITC Adjustment Allocated to Transmission	(Note I) enter negative	Attachment 1 (Line 135) (Line 136 * (1 + 137))	\$ \$	(163) 64.05% (267)
	Income Tax Component =	CIT=(T/1-T) * Investment Return * (1-(WCLTD/R)) =	[Line 135 * 130 * (1-(126 / 129))]		63,052
140	Total Income Taxes		(Line 138 + 139)		62,785
REVE	NUE REQUIREMENT				
141 142 143	Summary Net Property, Plant & Equipment Adjustment to Rate Base Rate Base		(Line 44) (Line 61) (Line 62)	\$ S	1,810,753 -221,052 1,589,702
144 145 146 147 148 149	O&M Depreciation & Amortization Taxes Other than Income Investment Return Income Taxes		(Line 85) (Line 101) (Line 103) (Line 130) (Line 140)		84,650 52,399 16,579 138,502 62,785
150	Revenue Requirement		(Sum Lines 144 to 149)	\$	354,915
151 152 153 154 155	Net Plant Carrying Charge Revenue Requirement Net Transmission Plant Net Plant Carrying Charge Net Plant Carrying Charge without Depreciation Net Plant Carrying Charge without Depreciation, Return	or Income Taxes	(Line 150) (Line 24 - 35) (Line 151 / 152) (Line 151 - 86) / 152 (Line 151 - 86 - 130 - 140) / 152	\$	354,915 1,790,053 19.8271% 16.8125% 5.5678%
156 157 158 159 160 161	Net Plant Carrying Charge Calculation with 100 Basis Poir Gross Revenue Requirement Less Return and Taxes Increased Return and Taxes Net Revenue Requirement with 100 Basis Point increase Net Transmission Plant Net Plant Carrying Charge with 100 Basis Point increase Net Plant Carrying Charge with 100 Basis Point increase	e in ROE	(Line 150 - 147 - 148) Attachment 4 (Line 156 + 157) (Line 152) (Line 158 / 159) (Line 158 - 86) / 159	\$	153,628 215,193 368,821 1,790,053 20.6039% 17.5894%
162 163 164 165 166 167	Revenue Requirement True-up Adjustment Plus any increased ROE calculated on Attachment 7 oth Facility Credits under Section 30.9 of the PJM OATT. Revenue Credits Interest on Network Credits	er than PJM Schedule 12 projects.	(Line 150) Attachment 6 Attachment 7 Attachment 5 Attachment 3 PJM data	\$	354,915 - 1,417 - (9,228)
168	Annual Transmission Revenue Requirement (ATRR	2)	(Line 162 + 163 +164 + 165 + 166 + 167)	\$	347,104
169 170	Rate for Network Integration Transmission Service 1 CP Peak Rate (\$/MW-Year)	(Note L)	PJM Data (Line 168 / 169)		18,137 19,137.91
171	Rate for Network Integration Transmission S	ervice (\$/MW/Year)	(Line 170)	1	9,137.91

Formula Rate -- Appendix A

FERC Form 1 Page # or

Instruction (Note H)

2010

Notes

- Electric portion only VEPCO does not have Common Plant.
- Excludes amounts for Generator Step-ups and Interconnection Facilities, when appropriate
- Includes Transmission portion only.
- Excludes all EPRI Annual Membership Dues
- Includes all regulatory commission expenses
- Includes all safety related advertising included in Account 930.1.
- Includes all regulatory commission expenses directly related to transmission service, RTO filings, or transmission siting itemized in Form 1 at 351.h.
- The Form 1 reference indicates only the end-of-year balance used to derive the amount beside the reference. Each plant balance with a Form 1 reference will include the Form 1 balance in an average of the 13 month balances for the year. Each non-plant balance included in rate base with a Form 1 reference will include Form 1 balances in the calculation of the average of the beginning and end of year balances for the year. See notes Q and R below.

Notes

- 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.

 Per FERC order in Docket No. ER08-92, the ROE is 11.4%, which includes a 50 basis point RTO membership adder as authorized by FERC to become effective January 1, 2008. Per
- FERC order in Docket No. the ROE for each specific project identified in that order will also include either an 150 or 125 basis point transmission incentive adder as authorized by the Commission.

 K Education and outreach expenses relating to transmission, for example siting or billing.
- As provided for in Section 34.1 of the PJM OATT.
- Amount of transmission plant excluded from rates per Attachment 5.
- Outstanding Network Credits is the balance of Network Facilities Upgrades Credits due Transmission Customers who have made lump-sum payments (net of accumulated depreciation) toward the construction of Network Transmission Facilities consistent with Paragraph 657 of Order 2003-A Interest on the Network Credits as booked each year is added to the revenue requirement on Line 167.
- 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. If they are booked to Acct 565, they are included on Line 66.
- Securitization bonds may be included in the capital structure.
- Calculated using 13 month average balance. Only beginning and end of year balances are from Form 1.
- Calculated using average of beginning and end of year balances. Beginning and end of year balances are from Form 1.
- The depreciation rates are included in Attachment 9.
- For the initial formula rate calculation, the projected capital structure shall reflect the capital structure from the 2006 FERC Form No. 1 data. For all other formula rate calculations, the projected capital structure and actual capital structure shall reflect the capital structure from the most recent FERC Form No. 1 data available.

Virginia Electric and Power Company ATTACHMENT H-16A ment 1 - Accumulated Deferred Income Taxes (ADIT) Worksheet - December 31, 2010

	Only Transmission Related	Plant Related	Labor Related	Total ADIT
ADIT- 282	(301.371)	(41.008)	(50.332)	
ADIT-283	0	(6.554)	(27.932)	
ADIT-190	78	116.526	29.820	
Subtotal	(301.292)	68.964	(48,444)	
Wages & Salary Allocator			4.7153%	
Gross Plant Allocator		11.6330%		
End of Year ADIT	(301.292)	8.023	(2.284)	(295,554)
End of Previous Year ADIT (from Sheet 1A-ADIT (3))	(194,636)	8,699	510	(185,427)
Average Beginning and End of Year ADIT	(247,964)	8,361	(887)	(240,491)

 End of Year ADIT
 (295,554)

 End of Previous Year ADIT
 (185,427)

 Average Beginning and End of Year ADIT
 (240,491)

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

End of Year Balances :

## Comment of the Comment of the Comment of the Comment of the Comment of Com	End of Year Balances :	В	С	D	E	F	G
Page			Production	Only			
Model Mode	ADIT-190	Total					Justification
Model Mode							
County Legis County Legis Le							
Control Cont							
Contract		452	452				
Communication Communicatio		-					
Control Cont		307	307				
1,000 1,00			119,354				
Column C					111,159		
Column C							
Color Colo							
Control Cont							
CONTRIGUED (ALBERT MARCHERISTY) A SAME		97,733					
Controlled ACCOUNTS RESERVE & SETTING 1.956 1.95	CONTINGENT CLAIMS CURRENT	863	863				Not applicable to Transmission Cost of Service calculation.
Description	CONTINGENT CLAIMS NONCURRENT						
Secondary Company Comp							
SECONSISSIONING & DECOMPANION	CUSTOMER ACCOUNTS INTEREST-RESERVE & REFUND	(0)	(0)				Not applicable to Transmission Cost of Service calculation. Book expensed as billed over 15 yr assessment period; tax deduct in year of assessment because all events.
PREFERENCIA CHILD CONTROL 1729 1739		-					test met as liability is based on prior facility use.
PERFERDIG ANALOSE FUTURE US			(56)				
DEFERENCE 1.0					228		
DEFERENCE OF INCOME.							
DEFERRED ST NOME - CO							
PRIT IN DEPERTMENT AND LIVER LAND 1.05							
PRIT 24 DEPARTM DAVIGURES LAB							
PRIT 28 MONOPERATING CURRENT LABELTY 7.751 7.751 New ageloades or Transmission Cost of Service activation.	DFIT 282 NONOPERATING PLANT NONCURR LIAB	4,635	4,635				Not applicable to Transmission Cost of Service calculation.
STATE 1997							
PRIT 250 DEFEATING CURRENT LIABILITY 7.115 Not appoinable to Transmissor Cost of Service aclosation 7.727 Not appoinable to Transmissor Cost of Service aclosation 7.727 Not appoinable to Transmissor Cost of Service aclosation 7.727 Not appoinable to Transmissor Cost of Service aclosation 7.727 Not appoinable to Transmissor Cost of Service aclosation 7.727 Not appoinable to Transmissor Cost of Service aclosation 7.727 Not appoinable to Transmissor Cost of Service aclosation 7.727 Not appoinable to Transmissor Cost of Service aclosation 7.727 Not appoinable to Transmissor Cost of Service aclosation 7.727 Not appoinable to Transmissor Cost of Service aclosation 7.727 Not appoinable to Transmissor Cost of Service aclosation 7.727 Not appoinable to Transmissor Cost of Service aclosation 7.727 Not appoinable to Transmissor Cost of Service aclosation 7.727 Not appoinable to Transmissor Cost of Service aclosation 7.727 Not appoinable to Transmissor Cost of Service aclosation 7.727 Not appoinable to Transmissor Cost of Service aclosation 7.727 Not appoinable to Transmissor Cost of Service aclosation 7.727 Not appoinable to Transmissor Cost of Service aclosation 7.727 Not appoinable to Transmissor Cost of Service aclosation 7.727 Not appoinable to Transmissor Cost of Service aclosation 7.727 Not appoinable to Transmissor Cost of Service aclosation 7.727 Not appoinable to Transmissor Cost of Service aclosation 7.727 Not appoinable to Transmissor Cost of Service aclosation 7.727 Not appoinable to Transmissor Cost of Service aclosation 7.727 Not appoinable to Transmissor Cost of Service aclosation 7.727 Not appoinable to Transmissor Cost of Service aclosation 7.727 Not appoinable to Transmissor Cost of Service aclosation 7.727 Not appoinable to Transmissor Cost of Service aclosation 7.727 Not appoinable to Transmissor Cost of Service aclosation 7.727 Not appoinable to Transmissor Cost of Service aclosati	DELL 263 NONOFERATING CORRENT EIAB	1,720					
SPET ASS DEPEATING NONCURRENT LIABLE 23.863							
DET 28 OPERATING NONCURRENT LIABILITY		.,					
### SPET ASS OPERATING OTHER NONCURRENT LABELITY ### SPET ASSES TRANSE PROMISE COLD ### SPET ASSES TRANSE PROMISE COLD ### SPET ASSES TRANSE SPEUCHTON ### SPET ASSES TRANSE SPEECH SPEE							
DIRECTION CHARTITABLE DOMATION			-				
DOS SETTLEMENT - ASSET RASIS REDUCTION 8.024 8.024 Not applicable to Transmission Cost of Service accidation.			852				Not applicable to Transmission Cost of Service calculation.
DOS SETT MENTET DE C. 10 10 10 10 10 10 10 1							
1051 19 NONDP CURRENT ASSET N.C. 552 552 552 552 553 552 552 553 552 553 552 553 552 553 552 553 553 552 553							Not applicable to Transmission Cost of Service calculation.
SST 190 NONDE CURRENT ASSET VA							
DIST 199 NONDO CURRENT ASSET IV.							
DSIT 190 NOND NONCURRENT ASSET NC.							
DSIT 190 NONP NONCURRENT ASSET NC. 9.73 124	DSIT 190 NONOP CURRENT ASSET W.V.	(34)	(34)				Not applicable to Transmission Cost of Service calculation.
DSIT 190 NOND P NONCUPRENT ASSET VA							
DIST 190 NONDP NONCURRENT ASSET IV. 2.300 2.90 Not applicable to Transmission Cost of Service calculation.							
DSIT 190 NONCE PLANT NONCURR ASSET IO. 20 20 Not applicable to Transmission Cost of Service calculation.							
DIST 190 NONDEP PLANT NONCURR ASSET NC. 1,660 1,							
DSIT 190 NONCE PLANT NONCURR ASSET VA							
DSIT 190 DEFATING CURRENT ASSET TV.							
DIST 190 OPERATING CURRENT ASSET IV. 397 397 Not applicable to Transmission Cost of Service calculation.	DSIT 190 NONOP PLANT NONCURR ASSET W.V.						
DIST 190 OPERATING CURRENT ASSET VA							
Distri 190 OPERATING CURRENT ASSET W.							
DSIT 190 OPERATING NONCURR ASSEST ID. 7							
DIST 190 OPERATING NONCURR ASSEST V. 850 850 Not applicable to Transmission Cost of Service calculation.							
DSIT 190 OPERATING NONCURR ASSEST VA 13,200 13,920 Not applicable to Transmission Cost of Service calculation.			-				
DIST 190 OPERATING PLANT NONCURR ASSET V.							
DSIT 190 OPERATING PLANT NONCURR ASSET D.C. 112 112 112 Not applicable to Transmission Cost of Service calculation.	DSIT 190 OPERATING NONCURR ASSEST VA MIN	(150)	(150)				Not applicable to Transmission Cost of Service calculation.
DIST 190 OPERATING PLANT NONCURR ASSET N.C. 5,712 5,712 Not applicable to Transmission Cost of Service calculation.							
DSIT 190 OPERATING PLANT NONCURR ASSET VA	DSIT 190 OPERATING PLANT NONCURR ASSET D.C.						
DSIT 190 OPERATING PLANT NONCURR ASSET W.V. 2,959 2,959 Not applicable to Transmission Cost of Service calculation.							
DSIT 283 OP OTHER NONCURR LIAB N.C. (17) (17) Not applicable to Transmission Cost of Service calculation.							
DISIT 283 OP OTHER NONCURR LIAB VA	DSIT 283 OP OTHER NONCURR LIAB N.C.	(17)					
DSIT 283 OP OTHER NONCURR LIAB W.V. (8) (8) Not applicable to Transmission Cost of Service calculation.	DSIT 283 OP OTHER NONCURR LIAB VA						
Not applicable to Transmission Cost of Service calculation.	DSIT 283 OP OTHER NONCURR LIAB W.V.						Not applicable to Transmission Cost of Service calculation.
EMISSIONS ALLOWANCES 0 0 Not applicable to Transmission Cost of Service calculation. FAS 109 ITC DFT DEFICIENCY (190) 5,751 5,751 Not applicable to Transmission Cost of Service calculation. FAS 109 ITC DST DEFICIENCY D.C. (190) 1 1 Not applicable to Transmission Cost of Service calculation. FAS 109 ITC DSTD DEFICIENCY N.C. (190) 62 62 Not applicable to Transmission Cost of Service calculation.		-					
FAS 109 ITC DET DEFICIENCY (190) 5,751 Not applicable to Transmission Cost of Service calculation. FAS 109 ITC DET DEFICIENCY D.C. (190) 1 1 Not applicable to Transmission Cost of Service calculation. FAS 109 ITC DET DEFICIENCY N.C. (190) 62 62 Not applicable to Transmission Cost of Service calculation.							
FAS 109 ITC DSIT DEFICIENCY D.C. (190) 1 1 Not applicable to Transmission Cost of Service calculation. FAS 109 ITC DSIT DEFICIENCY N.C. (190) 62 62 Not applicable to Transmission Cost of Service calculation.							
FAS 109 ITC DSIT DEFICIENCY N.C. (190) 62 62 Not applicable to Transmission Cost of Service calculation.							
FAS 109 ITC DSIT DEFICIENCY VA (190) 981 981 Not applicable to Transmission Cost of Service calculation.	FAS 109 ITC DSIT DEFICIENCY N.C. (190)	62	62				
	FAS 109 ITC DSIT DEFICIENCY VA (190)	981	981				

ATTACHMENT H-16A Attachment 1 - Accumulated Deferred Income Taxes (ADIT) Worksheet - December 31, 2010 FAS 109 ITC DSIT DEFICIENCY W.V.(190) 32 Not applicable to Transmission Cost of Service calculation FAS 109 ITC DSIT GROSSUP D.O Not applicable to Transmission Cost of Service calculation FAS 109 ITC DSIT GROSSUP N.O. Not applicable to Transmission Cost of Service calcula Not applicable to Transmission Cost of Service calculation FAS 109 ITC GROSSUP (190) 3,676 3,676 Not applicable to Transmission Cost of Service calculation FAS 109 ITC REG LIAB Not applicable to Transmission Cost of Service calculation 31 487 31 487 Not applicable to Transmission Cost of Service calculation FAS133 - DEFERRED GAIN/LOSS CAPAC HEDGE NON CURRE Not applicable to Transmission Cost of Service calculation
Not applicable to Transmission Cost of Service calculation
Not applicable to Transmission Cost of Service calculation FAS 133 POWER HEDGE CURRENT ASSET Not applicable to Transmission Cost of Service calculation FAS 133 REG HEDGE DEBT CURRENT Not applicable to Transmission Cost of Service calculation AS 143 ASSET OBLIGATION 13.790 13,711 Represents ARO accruals not deductible for tax Represents ARO accurals not deductible for tax.

Not applicable to Transmission Cost of Service calculation.

Not applicable to Transmission Cost of Service calculation. 301.871 IXED ASSETS FIXED ASSETS NON CURRENT CURRENT (656) (656) Not applicable to Transmission Cost of Service calculation. LEET LEASE CREDIT - CURRENT 51 Books amortize the fleet lease extension credit over the new lease; tax takes the deduction when incurred. FLEET LEASE CREDIT - NONCURRENT 27 Books amortizes the fleet lease extension credit over the new lease; tax takes the deduction when incurred UEL DEF CURRENT LIAB 2.362 8,272 FUEL DEF OTHER NON CUR LIAB 1,197 1,197 Not applicable to Transmission Cost of Service calculation GAIN SALE/LEASEBACK - SYSTEM OFFICE Not applicable to Transmission Cost of Service calculation GROSS REC-UNBILLED REV-NC 119 119 Books include income when meter is read; taxed when service is provided. Doos a recognized when the casks are filled.

Books recognizes the expense as incurred. For tax the deduction is recognized when the casks are filled.

Books recognizes the expense as incurred. For tax the deduction is recognized when the casks are filled. HEADWATER BENEFITS INT STOR NORTH ANNA 483 2,976 567 ONG TERM DISABILITY RESERVE Book estimate accrued and expensed; tax deduction when paid. METERS 7.162 7.162 Books pre-capitalize when purchased: tax purposes when installed Books pre-capitatize when porchased, as buppose when installed.

Books estimate expense, at deduction taken when paid.

Not applicable to Transmission Cost of Service calculation.

14,072 Represents the difference between the book accrual expense and the actual funded amount. NUCLEAR FUEL - PERMANENT DISPOSAL BSOLETE INVENTORY 14,072 PERFORMANCE ACHIEVEMENT PLAN (33) (33 Not applicable to Transmission Cost of Service calculation. OWER PURCHASE BUYOUT 499 499 Represents the difference between the book accrual expense and the actual funded amount PREMIUM, DEBT, DISCOUNT AND EXPENSE 5.061 5.061 Books record the yield to maturity method; taxes amortize staight line SHIP INCOME - NC ENTERPRISE
SHIP INCOME - VIRGINIA CAPITAL
UALIFIED SETTLEMENT FUND Not applicable to Transmission Cost of Service calculation
Not applicable to Transmission Cost of Service calculation
Not applicable to Transmission Cost of Service calculation
Not applicable to Transmission Cost of Service calculation 40 REACTOR DECOMMISSIONING LIABILITY Represents the difference between the accrual and payments REG FUEL HEDGE (4,619) (4,619) Not applicable to Transmission Cost of Service calculation REG FUEL HEDGE NONOP 4,650 4,650 Not applicable to Transmission Cost of Service calcula REG HEDGES DEBT Not applicable to Transmission Cost of Service calculation REG LIAB - DEBT VALUATION - MTM - CURRENT 1,231 1,231 Not applicable to Transmission Cost of Service calculation REG LIAB - DEFERRED DISQUALIFIED DEBT NOT ISSUED 17,409 17,409 Not applicable to Transmission Cost of Service calculation REG LIAB - DEFERRED GIJL CAPACITY HEDGE - CURRENT REG LIAB - DEFERRED GJL CAPACITY HEDGE - CURRENT REG LIAB - DEFERRED GJL POWER HEDGE - CURRENT Not applicable to Transmission Cost of Service calculati Not applicable to Transmission Cost of Service calculati 2,447 2,447 Not applicable to Transmission Cost of Service calculation REG LIAB - DEFERRED VALUATION - MTM - NON CURRENT 6,339 6,339 Not applicable to Transmission Cost of Service calculation EG LIAB - FTR CURRENT 4,136 4,136 Not applicable to Transmission Cost of Service calculation REG LIAB - CURRENT RIDER A6 BEAR GARDEN AFUDC DEBT Not applicable to Transmission Cost of Service calculati EG LIAB CURRENT RIDER A6 BEAR GARDEN COST RESERVE EG LIAB OTHER NON CURR DOE SETTLEMENT 1,245 Not applicable to Transmission Cost of Service calculation
Not applicable to Transmission Cost of Service calculation REG LIAB PLANT CONTRA VASLSTX 10,725 10,725 Not applicable to Transmission Cost of Service calculation REG LIABILITY DECOMMISSIONING 136,811 136,811 Not applicable to Transmission Cost of Service calculation. EG LIABILITY HEDGES DEBT Not applicable to Transmission Cost of Service calcula REG RATE REFLIND - CURRENT 27 470 27 470 REG RATE REFUND - NONCURRENT
REG RATE REFUND INTEREST - CURRENT Not applicable to Transmission Cost of Service calculation REGULATORY ASSET - D & D Not applicable to Transmission Cost of Service calculation REGULATORY ASSET - VA SLS TAX 4,962 4,962 Not applicable to Transmission Cost of Service calculation Not applicable to Transmission Cost of Service calculation.

Book estimate accrued and expensed; tax deduction when paid.

Not applicable to Transmission Cost of Service calculation. RESTRICTED STOCK AWARD 1,059 TIREMENT - (FASB 87)
TIREMENT - EXEC SUPP RET (ESRP) - NONOF (25,594 (42) RETIREMENT - SUPPLEMENTAL RETIREMENT 138 138 Not applicable to Transmission Cost of Service calculation. Book amount accrued and expensed; tax deduction when paid. These amounts will be paid in the next 12 SEPARATION/ERT 20,188 20.188 months.

Book amount accrued and expensed; tax deduction when paid. These amounts will not be paid in the next 1 months.

3.075 Book amount accrued as its earned; tax deduction is actual payout. SEPARATION/ERT - NON CURRENT 3,075 SUCCESS SHARE PLAN VA SALES & USE TAX AUDIT (INCL. INT) Not applicable to Transmission Cost of Service calculation VACATION ACCRUAL 10,089 10,089 Not applicable to Transmission Cost of Service calculation. Federal effect of state deductions.

Property tax expense is accrued for accounting purposes using the prior year's rates on the balance of the proporty located in the state at December 31 of the previous year. Tax takes a deduction when paid. W.VA. STATE POLLUTION CONTROL - FEDERAL EFFECT 2,294 2,294 WEST VA PROPERTY TAX ADFIT - OTHER COMPREHENSIVE INCOME (123) (123 Not applicable to Transmission Cost of Service calculation. DEFERRED SIT NONOP - OCI (22) (22 Not applicable to Transmission Cost of Service calculation DEIT FEFECT ON SIT NONOP - OC NUC FUEL - PERMANENT DISPOSAL RETIREMENT - (FASB 87) Not applicable to Transmission Cost of Service calculation.

Book estimate accrued and expensed; tax deduction when paid. 25,594 Not applicable to Transmission Cost of Service calculation REG ASSET CURRENT RIDER A5 DSM 538 538 Not applicable to Transmission Cost of Service calculation. EMISSIONS ALLOWANCES 2,394 2.394 Not applicable to Transmission Cost of Service calculation ROUNDING
Subtotal - p234
Less FASB 109 Above if not separately removed
Less FASB 106 Above if not separately removed 1,430,373 11,191 1,269,876 116.526 43.893

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

1,258,685

116,526

- erred income taxes arise when items are included in taxable income in different periods than they are included in rates, ore if the item giving rise to the ADIT is not included in the formula, the associated ADIT amount shall be excluded
- 6. Re: Form 1-F filer: Sum of subtotals for Accounts 282 and 283 should tie to Form No. 1-F, p.113.57.c

1,405,110

ATTACHMENT H-16A
Attachment 1 - Accumulated Deferred Income Taxes (ADIT) Worksheet - December 31, 2010

## ADMINISTRATION OF THE PROPERTY OF THE PROPE	A ADIT- 282	B Total	C Production Or Other	D Only Transmission	E Plant	F Labor	G
A	AU11- 202						luctification
## 1950 1950			(5)	Related	Related	Related	Represents the amount of amortization of AFC in service not allowable for tax.
1,000	A O DEL ETITED IAC TOLE IN CENTROL	(OL)					
Company				(12,456)			
Control Cont	AFUDC - DEBT - GENERATION RIDER	(4.400)			(4.400)		
Selfen, Leffe, 1900. 1. 100.			(14,176)		(1,168)		
Column C	CAPITAL LEASE	(460)	(460)				Not applicable to Transmission Cost of Service calculation.
Column C	CASUALTY LOSS	(35.809)			(35.809)		
1.00	COMPUTER SOFTWARE-BOOK AMORT	22,312			(001000)	22,312	Represents total Book Computer Software Amortization Schedule M addition.
Column C			(6,334)			(24 506)	
Company			(46,347)	(3,079)			
ST Incorporation Company Com	DECOMMISSIONING						Tax deduction for funding decomm trust and tax deferral of book income generated by trust.
Company							
Col.	DFIT 190 OPERATING NONCURR ASSET	(30,211)	(30,211)				Not applicable to Transmission Cost of Service calculation.
Management Man							
1000 1000		-	-				
SECTION Company Comp	DSIT 282 NONOP NONCURR PLAN LIABLITY - VA.	-					Not applicable to Transmission Cost of Service calculation.
Cold	DOTT EDE TIONOT THOROUGHT D'AT ELFIDETT WIT.		(7)				
Miles Mile	DSIT 282 NONOP PLANT NONCURR LIAB N.C.	(408)					
Description American Description Des	DOLL 202 HONOL I PAINT HONOUNK FIAD VA	(12,017)					Not applicable to Transmission Cost of Service calculation.
Big 20 Celes Teles Tel							
Dig 200 CHRATIC PLANT INCIDENCE LIAN 107 CHR 11.050 11.0	DSIT 282 OPERATING PLANT NONCURR LIAB N.C.	(29,365)	(29,365)				Not applicable to Transmission Cost of Service calculation.
Fig. 10.000 11.000							Not applicable to Transmission Cost of Service calculation.
FAS 101 FAST CETT CETT CETT CAT THE COURTY THE COUR	FAS 109 OTHER DFIT DEFICIENCY (282)						
FACIO DE ACT STEP CERCISING DISTANCE 1.250	FAS 109 PLANT DFIT DEFICIENCY (282)	(24,468)	(24,468)				Not applicable to Transmission Cost of Service calculation.
FAX 100 PLANT DIT CERTICALY COLD. CARRELL COLD.							
Feb. 101 Feb. 102 Feb. 102 Feb. 103	FAS 109 PLANT DETICIENCY (282) - BREMO RIDER FAS 109 PLANT DETICIENCY (282) - GENERATION R						
FAS DIE PART DET CENTRICATION COSE. PAPE ROSE 100	FAS 109 PLANT DFIT DEFICIENCY (282) - HALIFAX RIDE	(1)	(1)				Not applicable to Transmission Cost of Service calculation.
FAB. DIE PLAT DET CEPT CAND. VASICA RICER DOWN DOW	FAS 109 PLANT DEIT DEFICIENCY (282) - NAIII RIDER	(2,904)					
FAS DIPATED FOR EPENSENCY C. 193. SIGN PAME TO BUT EPENSENCY C. 193. SIGN PAME							
FAST DIST DEFICIENCY D. C. (20) - BEREFORD P. C. (20) - BEREFORD	FAS 109 PLANT DFIT DEFICIENCY (282) - WARREN RIDER		(71)				Not applicable to Transmission Cost of Service calculation.
FAST DIR ART DIST DEFICIENCY D. C. (2012)							
FAS 10 PAMT DET DET CREATED C. (20.2) - GREENIAT	FAS 109 PLANT DSIT DEFICIENCY D.C. (282) - BREMEO R	(0)					
FAST TOP JANT DIST DEPTICIENTY D.C. (2021 - VAPINE)	FAS 109 PLANT DSIT DEFICIENCY D.C. (282) - GENERAT	(±)					
PAST DET DET CICKLY D.C. (2023, WARREN)							
FAST DEPTICENTY N.C. (282) - SERVAR GA	FAS 109 PLANT DSIT DEFICIENCY D.C. (282) - WARREN	(0)	(0)				Not applicable to Transmission Cost of Service calculation.
FAST 10PF ANT DET DET CLERKY N. C., (287) - SREMAR R.							
FAST 10P FAT DET DET CIRCLYN N.C., (282)-GENERAT (66)							
FAST 109 F.ANT DST DEFICIENCY N.C. (282)-MAR (31) (31) (31) (31) (31) (31) (31) (32) (32) (32) (32) (32) (32) (32) (32) (33) (3	FAS 109 PLANT DSIT DEFICIENCY N.C. (282)-GENERAT						Not applicable to Transmission Cost of Service calculation.
FAS 109 PANT DST DEPCEBEY N. D. GERZ-PEPT RD 0 0 0 0 0 Not applicable to Transmission Cost of Service calculation.	FAS 109 PLANT DSIT DEFICIENCY N.C. (282)-HALIFAX FAS 109 PLANT DSIT DEFICIENCY N.C. (282)-NAIII R	(0)					
FAST 109 PANT DST DEFICIENTY N.C. (282)-VARIETY N							
FAS 109 PLANT DIST DEPCIDENTY VIA (282)	FAS 109 PLANT DSIT DEFICIENCY N.C. (282)-VCHEC R						
FAS 10P EART DEST DEFICIENTY VIA (282)-BERGA PART (1.10)	FAS 109 PLANT DSIT DEFICIENCY N.C. (282)-WARREN FAS 109 PLANT DSIT DEFICIENCY VA (282)						
FAS 109 PLANT DST DEFICIENCY VA (282) - REPERATIO (1,108) (1	FAS 109 PLANT DSIT DEFICIENCY VA (282)-BEAR GARD						
FAS 109 PANT DST DEFICIENCY VAI (282) - HAUFEAR 100 10	FAS 109 PLANT DSIT DEFICIENCY VA (282)-BREMO RID						
FAS 109 PLANT DST DEFICIENCY VI. (282) - Management (1995)							
FAS 109 PLANT DSTI DEFICIENCY VI. (282) - VAHEC RID	FAS 109 PLANT DSIT DEFICIENCY VA (282) - NAIII RID	(496)					
FAS 109 PLANT DSTI DEFICIENCY VI. (282) = BEAR GA		(-/					
FAS 109 PLANT DIST DEFICIENCY W. (282) BREAD A	FAS 109 PLANT DSIT DEFICIENCY VA (282) - WARREN	(12)					
FAS 109 PLANT DIST DEFICIENCY W. (282) - SENRRAT (36) (36) (36)	FAS 109 PLANT DSIT DEFICIENCY W.V. (282)	(137)	(137)				Not applicable to Transmission Cost of Service calculation.
FAS 199 PLANT DIST DEFICIENCY W. V. (222) - FORMERAT							
FAS 199 PLANT DIST DEFICIENCY W. 1, 2823. + HALIFAX							
FAS 109 PLANT DIST DEFICIENCY WV. (282) - PPR RID	FAS 109 PLANT DSIT DEFICIENCY W.V. (282) - HALIFAX	(0)					Not applicable to Transmission Cost of Service calculation.
FAS 109 PLANT DSIT DEFICIENCY W. V. (282) - VOHEC R							
FIXED ASSETS - D.C.	FAS 109 PLANT DSIT DEFICIENCY W.V. (282) - VCHEC R	(1)	(1)				Not applicable to Transmission Cost of Service calculation.
FIXED ASSETS - D.C.	FAS 109 PLANT DSIT DEFICIENCY W.V. (282) - WARREN		(0)		(4.205)		
FIXED ASSETS: NO.	FIXED ASSETS - D.C.				(4,395)		Represents the state impact of IRS Audit adjustments to plant-related differences.
FIXED ASSETS: W. 303 303 Represents the state impact of IRS Audt adustments to plant related differences.	FIXED ASSETS - NC	45					Represents the state impact of IRS Audit adjustments to plant related differences.
GAINILLOSS) INTERCO SALES - BOOK/TAX	FIXED ASSETS - VA						
Represents the difference between book and tax related to the disposal of telecommunication equipment.			(166)		15		
INDULINTARY CONVERSION - TELECOMMUNICATIONS			1 - 7				Represents the difference between book and tax related to the disposal of telecommunication equipment.
LIBERALIZED DEPRECIATION - FUEL CWIP (481)							Recognized for tax purposes when utilized.
LIBERALIZED DEPRECIATION - PLANT ACUFILE (2.59,071) (2.187.12b) (225,336) (35,108) Difference between book and tax depreciation in consideration flow-through and ARAM.							
LIBERALIZED DEPRECIATION - PLANT LAND NON UTILITY (532)	LIBERALIZED DEPRECIATION - PLANT ACUFILE	(2,509,071)	(2,187,126)	(285,836)		(36,108)	Difference between book and tax depreciation taking in consideration flow-through and ARAM.
LIBERALIZED DEPRECIATION - PLANT OPER LAND 940 9	LIBERALIZED DEPRECIATION - PLANT LAND FUTURE USE						
LIBERALIZED DEPRECIATION - PLANT COTHER (200,386) (200,386) Not applicable to Transmission Cost of Service calculation.	LIBERALIZED DEPRECIATION - PLANT OPER LAND						
LIBERALIZED DEPRECIATION - PLANT NON UTILITY 22 22 Not applicable to Transmission Cost of Service calculation.	LIBERALIZED DEPRECIATION - PLANT OTHER	(200,386)	(200,386)				Not applicable to Transmission Cost of Service calculation.
Success SHARE PLAN 1,1874	LIBERALIZED DEPRECIATION - PLANT FUTURE USE						
SUCCESS SHARE PLAN	RESEARCH AND DEVELOPMENT	22					
LIBERALIZED DEPRECIATION - PLANT ACUFILE	SUCCESS SHARE PLAN	-					Book amount accrued as it's earned; tax deduction is actual payout.
Subtotal - p275 (Form 1-F filer: see note 6 below) (3.450,674) (3.057,963) (301,371) (41,008) (50,332) Less FASB 109 Above if not separately removed (53,122) 0 0 0 Less FASB 109 Above if not separately removed 0 0 0	I IBERALIZED DEPRECIATION - PLANT ACTIFILE	175 849	175.849				
Less FASB 106 Above if not separately removed 0	Subtotal - p275 (Form 1-F filer: see note 6 below)	(3,450,674)	(3,057,963)	(301,371)	(41,008)	(50,332)	A STATE OF THE STA
Total (2.307.552) (2.004.041) (304.374) (44.000) (50.320)	Less FASB 109 Above if not separately removed Less FASB 106 Above if not separately removed		(53,122)	0	0	0	
194a (3,397,392) (3,004,041) (301,371) (41,008) (30,332)	Total	(3,397,552)	(3,004,841)	(301,371)	(41,008)	(50,332)	

Instructions for Account 282:

- ADIT items related only to Non-Electric Operations (e.g., Gas, Water, Sewer) or Production are directly assigned to Column C
 ADIT items related only to Transmission are directly assigned to Column D
 ADIT items related to Plata and not in Columns C & D are included in Column E
 ADIT items related to Plata only in Columns C & D are included in Column F

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. Re: Form 1-F filer: Sum of subtotals for Accounts 282 and 283 should tie to Form No. 1-F, p.113.57.c

ATTACHMENT H-16A Attachment 1 - Accumulated Deferred Income Taxes (ADIT) Worksheet - December 31, 2010

A ADIT-283	B Total	C Production Or Other Related	D Only Transmission Related	E Plant Related	F Labor Related	G Justification
ADFIT - OTHER COMPREHENSIVE INCOME	(13,857)	(13,857)	Neiateu	Nerateu	Neiated	Not applicable to Transmission Cost of Service calculation.
AFUDC - DEBT - VCHEC RIDER CURRENT	0	0				Not applicable to Transmission Cost of Service calculation.
CONTINGENT CLAIMS CURRENT AMORT EXP - SEC 197 INTANGIBLES	- 0	- 0				Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.
DECOMM POUR OVER	(21,931)	(21,931)				Not applicable to Transmission Cost of Service calculation.
DECOMMISSIONING TRUST - UNREALIZED GAIN/LOSS - NC	(66,123)	(66,123)				Not applicable to Transmission Cost of Service calculation.
DEFERRED FUEL EXPENSE DEFERRED FUEL EXPENSE - OTHER CURRENT	(45,278) 5,547	(45,278) 5,547				Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.
DEFERRED FUEL EXPENSE - CURRENT	(82,807)	(82,807)				Not applicable to Transmission Cost of Service calculation.
DEFERRED N.C. SIT NONOP - OCI		-				Not applicable to Transmission Cost of Service calculation.
DEFERRED SIT NONOP - OCI DFIT 190 NONOPERATING CURRENT ASSET	(2,440)	(2,440)				Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.
DFIT 190 NONOPERATING NONCURR ASSET	(28,065)	(28,065)				Not applicable to Transmission Cost of Service calculation.
DFIT 190 OPERATING CURRENT ASSET	(4,487)	(4,487)				Not applicable to Transmission Cost of Service calculation.
DEIT 190 OPERATING NONCURR ASSET	(5,617)	(5,617)				Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.
DFIT 190 OPERATING NONCURRENT ASSET DFIT 283 NONOP OTHER NONCURRENT LIABILITY	18	18				Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.
DFIT 283 OPERATING NONCURRENT LIAB	89	89				Not applicable to Transmission Cost of Service calculation.
DFIT EFFECT ON SIT NONOP - OCI	(8)	(8)				Not applicable to Transmission Cost of Service calculation.
DOE SETTLEMENT DSIT 283 NONOP CURRENT LIABILITY - D.C.	(61,137)	(61,137)				Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.
DSIT 283 NONOP CURRENT LIABILITY - N.C.	(288)	(288)				Not applicable to Transmission Cost of Service calculation.
DSIT 283 NONOP CURRENT LIABILITY - VA.	(4,447)	(4,447)				Not applicable to Transmission Cost of Service calculation.
DSIT 283 NONOP CURRENT LIABILITY - W.V.	(190)	(190)				Not applicable to Transmission Cost of Service calculation.
DSIT 283 NONOP NONCURR OTHER LIABILITY - D.C. DSIT 283 NONOP NONCURR OTHER LIABILITY - N.C.	-	-				Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.
DSIT 283 NONOP NONCURR OTHER LIABILITY - VA.	-					Not applicable to Transmission Cost of Service calculation.
DSIT 283 NONOP NONCURR OTHER LIABILITY - W.V.	-	-				Not applicable to Transmission Cost of Service calculation.
DSIT 283 NONOP NONCURRENT LIABILITY D.C. DSIT 283 NONOP NONCURRENT LIABILITY N.C.	(26)	(26)				Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.
DSIT 283 NONOP NONCURRENT LIABILITY N.C. DSIT 283 NONOP NONCURRENT LIABILITY VA	(20,234)	(20,234)				Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.
DSIT 283 NONOP NONCURRENT LIABILITY W.V.	(661)	(661)				Not applicable to Transmission Cost of Service calculation.
DSIT 283 OP OTHER NONCURR ASSET VA MIN	10	10				Not applicable to Transmission Cost of Service calculation.
DSIT 283 OP OTHER NONCURR LIAB D.C. DSIT 283 OP OTHER NONCURR LIAB N.C.	(71)	(71)				Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.
DSIT 283 OP OTHER NONCURR LIAB VA.	(62,390)	(62,390)				Not applicable to Transmission Cost of Service calculation.
DSIT 283 OP OTHER NONCURR LIAB VA. MIN	(10)	(10)				Not applicable to Transmission Cost of Service calculation.
DSIT 283 OP OTHER NONCURR LIAB W.V. DSIT 283 OPERATING CURRENT LIABILITY D.C.	(2,042)	(2,042)				Not applicable to Transmission Cost of Service calculation.
DSIT 283 OPERATING CURRENT LIABILITY D.C. DSIT 283 OPERATING CURRENT LIABILITY N.C.	(10)	(10)				Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.
DSIT 283 OPERATING CURRENT LIABILITY VA	(18,285)	(18,285)				Not applicable to Transmission Cost of Service calculation.
DSIT 283 OPERATING CURRENT LIABILITY W.V.	(832)	(832)				Not applicable to Transmission Cost of Service calculation.
EARNEST MONEY EMISSIONS ALLOWANCES	2,394	2,394				Represents advances not recognized for tax. Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DFIT GROSSUP (283)	(21,603)	(21,603)				Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DFIT GROSSUP (283) - BEAR GARDEN	(801)	(801)				Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DFIT GROSSUP (283) - BREMO RIDER	(16)	(16)				Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DFIT GROSSUP (283) - GENERATION RIDE FAS 109 OTHER DFIT GROSSUP (283) - HALIFAX RIDER	(4,147)	(4,147)				Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DFIT GROSSUP (283) - NAIII RIDER	(1,857)	(1,857)				Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DFIT GROSSUP (283) - PP7 RIDER	(8)	(8)				Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DFIT GROSSUP (283) - VCHEC RIDER FAS 109 OTHER DFIT GROSSUP (283) - VCHEC RIDER CUR	3,146 (2,534)	3,146 (2,534)				Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DFIT GROSSUP (283) - VCHEC RIDER NON	(739)	(739)				Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DFIT GROSSUP (283) - WARREN RIDER	(45)	(45)				Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP DC	(4)	(4)				Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP DC - BEAR GARDEN RIDER FAS 109 OTHER DSIT GROSSUP DC - GENERATION RIDER	(0)	(0)				Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP DC - NAIII RIDER	(0)	(0)				Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP DC - VCHEC RIDER	(0)	(0)				Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP DC - VCHEC RIDER CURR FAS 109 OTHER DSIT GROSSUP DC - WARREN RIDER	(0)	(0)				Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP NC	(233)	(233)				Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP NC - BEAR GARDEN RIDER	(9)	(9)				Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP NC - BREMO RIDER	(0)	(0)				Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP NC - GENERATION RIDER FAS 109 OTHER DSIT GROSSUP NC - HALIFAX RIDER	(44)	(44)				Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP NC - NAIII RIDER	(20)	(20)				Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP NC - PP7 RIDER	(0)	(0)				Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP NC - VCHEC RIDER FAS 109 OTHER DSIT GROSSUP NC - VCHEC RIDER CURR	35 (28)	35 (28)				Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP NC - VCHEC RIDER NONCURR	(9)	(9)				Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP NC - WARREN RIDER	(0)	(0)				Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP VA	(3,687)	(3,687)				Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP VA - BEAR GARDEN RIDER FAS 109 OTHER DSIT GROSSUP VA - BREMO RIDER	(137)	(137)				Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP VA - GENERATION RIDER	(708)	(708)				Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP VA - HALIFAX RIDER	(0)	(0)				Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP VA - NAIII RIDER FAS 109 OTHER DSIT GROSSUP VA - PP7 RIDER	(317)	(317)				Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP VA - PF7 RIDER FAS 109 OTHER DSIT GROSSUP VA - VCHEC RIDER	536	536				Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP VA - VCHEC RIDER CURR	(432)	(432)				Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP VA - VCHEC RIDER NONCUR	(124)	(124)				Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP VA - WARREN RIDER FAS 109 OTHER DSIT GROSSUP WV	(8)	(8)				Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP WV - BEAR GARDEN RIDER	(4)	(4)				Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP WV - BREMO RIDER	(0)	(0)				Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP WV - GENERATION RIDER	(23)	(23)				Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP WV - HALIFAX RIDER FAS 109 OTHER DSIT GROSSUP WV - NAIII RIDER	(0)	(0)				Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP WV - PARILINDER	(0)	(0)				Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP WV - VCHEC RIDER	18	18				Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP WV - VCHEC RIDER CURR FAS 109 OTHER DSIT GROSSUP WV - VCHEC RIDER NONCURR	(14)	(14)				Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DST GROSSUP WV - VCHEC RIDER NONCORR FAS 109 OTHER DST GROSSUP WV - WARREN RIDER	(0)	(0)				Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.
FAS 109 REG ASSET	-	-				Represents tax gross-up on deferred tax deficiency related to previous flow-through and ARAM related ADIT.
FAS 133	(30,703)	(30,703)				Not applicable to Transmission Cost of Service calculation.
FAS 133 - FTR HEDGE CURRENT ASSET FAS 133-REG-GL HEDGE CAPACITY CURRENT	0	0				Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.
THE OF THE OF THE OWNER.		-				Transmission does or der not descended.

ATTACHMENT H-16A

Attachment 1 - Accumulated Deferred Income Taxes (ADIT) Worksheet - December 31, 2010

Not applicable to Transmission Cost of Service calculation.

(137)

Not applicable to Transmission Cost of Service calculation. FAS 133 REG FUEL HEDGE NONCURRENT

FAS 133 REG GL CAPACITY HEDGE NONCURRENT						Not applicable to Transmission Cost of Service calculation.
FAS 133 REG HEDGE DEBT NONCURRENT						Not applicable to Transmission Cost of Service calculation.
	(4.004)	(4.004)				
FAS 133 DEBT VALUATION - MTM - CURRENT LIAB	(1,231)	(1,231)				Not applicable to Transmission Cost of Service calculation.
FAS 133 DEFERRED G/L CAPACITY HEDGE - NON CURRENT	0	0				Not applicable to Transmission Cost of Service calculation.
FAS 133 DEFERRED G/L CAPACITY HEDGE - CURRENT LIAB	(2,447)	(2,447)				Not applicable to Transmission Cost of Service calculation.
FAS 133 DEFERRED G/L POWER HEDGE - CURRENT LIAB	(441)	(441)				Not applicable to Transmission Cost of Service calculation.
FAS 133 DEFERRED G/L POWER HEDGE NON CURRENT LIAB						Not applicable to Transmission Cost of Service calculation.
FAS 133 DEFERRED VALUATION - MTM NON CURRENT LIAB	(6,339)	(6,339)				Not applicable to Transmission Cost of Service calculation.
FAS 133 FTR CURRENT LIAB	(4,136)	(4,136)				Not applicable to Transmission Cost of Service calculation.
FAS 133 FTR NON CURRENT LIAB	-					Not applicable to Transmission Cost of Service calculation.
FEDERAL TAX INTEREST EXPENSE	(742)	(742)				Not applicable to Transmission Cost of Service calculation.
FEDERAL TAX INTEREST EXPENSE NON CURRENT	(1,171)	(1.171)				Not applicable to Transmission Cost of Service calculation.
FUEL HANDLING COSTS	(143)	(143)				IRS settlement required additional tax capitalization of handling costs.
GAIN(LOSS) INTERCO SALES -BOOK/TAX	(1-10)	(140)				Tax deferred recognition of intercompany gain/loss due to consolidated return rules.
GAIN(LOSS) INTERCO SALES -BOOK/TAX						Tax deferred recognition of intercompany gain/loss due to consolidated return rules.
GOODWILL AMORTIZATION	(3)	(3)				
	(3)	(3)				Not applicable to Transmission Cost of Service calculation.
NUCLEAR FUEL - PERMANENT DISPOSAL						Not applicable to Transmission Cost of Service calculation.
OBSOLETE INVENTORY						Not applicable to Transmission Cost of Service calculation.
PERFORMANCE ACHIEVEMENT PLAN	-					Not applicable to Transmission Cost of Service calculation.
POWERTREE CARBON CO, LLC.	(31)	(31)				Not applicable to Transmission Cost of Service calculation.
QUALIFIED SETTLEMENT FUND						Not applicable to Transmission Cost of Service calculation.
REACQUIRED DEBT GAIN(LOSS)	(1,854)	(1,854)				Not applicable to Transmission Cost of Service calculation.
REG FTR	0	0				Not applicable to Transmission Cost of Service calculation.
REG FTR CURRENT	1					Not applicable to Transmission Cost of Service calculation.
REG HEDGES CAPACITY	-					Not applicable to Transmission Cost of Service calculation.
REG ASSET - A4 RAC COSTS CURRENT	(18,682)	(18,682)				Not applicable to Transmission Cost of Service calculation.
REG ASSET - A4 RAC COSTS NONCURRENT	(7.301)	(7,301)				Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.
REG ASSET - A4 RAC COSTS NONCORRENT	(86)	(86)				Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.
REG ASSET - ATRR - CURRENT	(7,875)	(7,875)				Not applicable to Transmission Cost of Service calculation.
REG ATRR NON CURRENT	(9,794)	(9,794)				Not applicable to Transmission Cost of Service calculation.
REG ASSET - DEFERRED G/L POWER HEDGE CURRENT	(8)	(8)				Not applicable to Transmission Cost of Service calculation.
REG ASSET FTR						Not applicable to Transmission Cost of Service calculation.
REG ASSET - FTR CURRENT	(0)	(0)				Not applicable to Transmission Cost of Service calculation.
REG ASSET CURRENT RIDER A5 DSM	538	538				Not applicable to Transmission Cost of Service calculation.
REG ASSET CURRENT RIDER A6 BEAR GARDEN AFUDC DEBT	777	777				Not applicable to Transmission Cost of Service calculation.
REG ASSET CURRENT RIDER A6 BEAR GARDEN COST RESERV	(5,225)	(5,225)				Not applicable to Transmission Cost of Service calculation.
REG ASSET CURRENT RIDER A6 HALIFAX AFUDC DEBT	(0)	(0)				Not applicable to Transmission Cost of Service calculation.
REG ASSET CURRENT RIDER A6 VCHEC AFUDC DEBT	(2.362)	(2,362)				Not applicable to Transmission Cost of Service calculation.
REG ASSET CURRENT RIDER A6 VCHEC COST RESERVE	(250)	(250)				Not applicable to Transmission Cost of Service calculation.
REG ASSET - DEFERRED GAIN/LOSS CAPAC HEDGE NONCUR	(793)	(793)				Not applicable to Transmission Cost of Service calculation.
REG ASSET NONCUR RIDER A6 BEAR GARDEN AFUDC DEBT	(1,103)	(1,103)				Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.
REG ASSET NONCUR RIDER A6 BEAR GARDEN COST RESERVE	3,503	3,503				
						Not applicable to Transmission Cost of Service calculation.
REG ASSET NONCUR RIDER A6 BREMO AFUDC DEBT	(10)	(10)				Not applicable to Transmission Cost of Service calculation.
REG ASSET NONCUR RIDER A6 NAIII AFUDC DEBT	(1,164)	(1,164)				Not applicable to Transmission Cost of Service calculation.
REG ASSET NONCUR RIDER A6 PP7 AFUDC DEBT	(6)	(6)				Not applicable to Transmission Cost of Service calculation.
REG ASSET NONCUR RIDER A6 VCHEC AFUDC DEBT	36	36				Not applicable to Transmission Cost of Service calculation.
REG ASSET NONCUR RIDER A6 VCHEC COST RESERVE	(605)	(605)				Not applicable to Transmission Cost of Service calculation.
REG ASSET NONCUR RIDER A6 WARREN AFUDC DEBT	(29)	(29)				Not applicable to Transmission Cost of Service calculation.
REG HEDGE DEBT - CURRENT	-					Not applicable to Transmission Cost of Service calculation.
REG NON CURRENT DSM A5 RIDER	(1,028)	(1,028)				Not applicable to Transmission Cost of Service calculation.
REG POWER HEDGE - CURRENT	-					Not applicable to Transmission Cost of Service calculation.
REG POWER HEDGE	-					Not applicable to Transmission Cost of Service calculation.
						Represents cost that for regulatory purposes needs to be amortized over a prescribed life. However, allowable
REGULATORY ASSET - D & D	(4)	(4)				for tax when incurred.
DECLINATORY ACCET. FAC 440	(0.555)				(0.555)	Represents cost that for regulatory purposes needs to be amortized over a prescribed life. However, allowable
REGULATORY ASSET - FAS 112	(2,338)				(2,338)	for tax when incurred. Represents cost that for regulatory purposes needs to be amortized over a prescribed life. However, allowable
REGULATORY ASSET - ISABEL	_					for tax when incurred.
						for tax when incurred. Represents cost that for regulatory purposes needs to be amortized over a prescribed life. However, allowable
REGULATORY ASSET - NUG	(4,700)	(4,700)				for tax when incurred.
						Represents cost that for regulatory purposes needs to be amortized over a prescribed life. However, allowable
REGULATORY ASSET - PJM CURRENT	-					for tax when incurred. Represents cost that for regulatory purposes needs to be amortized over a prescribed life. However, allowable
REGULATORY ASSET - VA SLS TAX	(8,752)	(8,752)				for tax when incurred.
	(0,132)	(0,752)				Represents cost that for regulatory purposes needs to be amortized over a prescribed life. However, allowable
REGULATORY ASSET - VA SLS TAX CURRENT	(12,122)	(12,122)				for tax when incurred.
RETIREMENT - EXEC SUPP RET (ESRP) - NONOP	(219)	(219)				
						Not applicable to Transmission Cost of Service calculation. Book expense for emissions allowances based on moving-average-cost, tax expense based on specific
SO2 ALLOWANCES - NONCURRENT	-					identification.
W VA STATE NOI CEWD						Represents the deferred state tax impact related to WV NOL. This deferral will turn around when the pollution
W.VA. STATE NOL CFWD	1					control projects are placed in service. Represents the deferred state tax impact related to WV Pollution control projects. This deferral will turn
W.VA. STATE POLLUTION CONTROL	(6,554)			(6,554)		around once placed in service.
ADFIT - OTHER COMPREHENSIVE INCOME	123	123		(5,504)		Not applicable to Transmission Cost of Service calculation.
DEFERRED SIT NONOP - OCI	22	22				Not applicable to Transmission Cost of Service calculation.
DFIT EFFECT ON SIT NONOP - OCI	- 22	8				
	(19)					Not applicable to Transmission Cost of Service calculation.
NUC FUEL - PERMANENT DISPOSAL		(19)			(05.55.0)	Not applicable to Transmission Cost of Service calculation.
RETIREMENT - (FASB87)	(25,594)				(25,594)	Book estimate accrued and expensed; tax deduction when paid.
PERFORMANCE ACHIEVEMENT PLAN	(33)	(33)				Not applicable to Transmission Cost of Service calculation.
REG ASSET CURRENT RIDER A5 DSM	(538)	(538)				Not applicable to Transmission Cost of Service calculation.
EMISSIONS ALLOWANCES	(2,394)	(2,394)				Not applicable to Transmission Cost of Service calculation.
FAS 133	-					Not applicable to Transmission Cost of Service calculation.
Subtotal - p277 (Form 1-F filer: see note 6, below)	(637,210)	(602,724)	-	(6,554)	(27,932)	
Less FASB 109 Above if not separately removed	(33,959)	(33,959)	-	-	-	
Less FASB 106 Above if not separately removed Total	(603,252)	(568,765)		(6,554)	(27,932)	
Total	(503,252)	(306,/63)		(466,0)	(21,932)	I

Instructions for Account 283:

ADIT items related only to Non-Electric Operations (e.g., Gas, Water, Sewer) or Production are directly assigned to Column C ADIT items related only to Transmission are directly assigned to Column D . ADIT items related to Plant and not in Columns C & D are included in Column E . ADIT items related to labor and not in Columns C & D are included in Column F

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 ADT is not included in the formula, the associated ADT amount shall be excluded (6. Re: Fern I-Filter: Sum of subtotals for Accounts 282 and 283 should ite to Form No. I-F., Int13.57.c

Attachment 1- Accumulated Deferred Income Taxes (ADIT) Worksheet Amortization ITC-255

		It	lem	Balance	Amortization
		Т			
		Т			
		Т			
1	Amortization	Т			886
2	Amortization to line 136 of Appendix A	T	otal		163
		Т			
3	Total	Т			1,048
		Т			
4	Total Form No. 1 (p 266 & 267)	F	orm No. 1 balance	(p.266) for amortization	1,048
		Т			
E.	Difference /1	Т			

/1 Difference must be zero

Virginia Electric and Power Company
ATTACHMENT H-16A
Attachment 1A - Accumulated Deferred Income Taxes (ADIT) Worksheet - December 31 of the Previous Year (600cs)

	Only Transmission Related	Plant Related	Labor Related	Total ADIT
ADIT- 282 ADIT- 283	(194,710) 0 74	(38,394) (7,943)	(44,313) (1,976)	
ADIT-190 Subtotal Wages & Salary Allocator	(194,636)	121,112 74,775	57,102 10,814 4.7153%	
Gross Plant Allocator End of Year ADIT	(194,636)	11.6330% 8,699	510	(185,427)

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

End of Year Balances :						
A	B Total	C Production	D Only	E	F	G
ADIT-190		Or Other Related	Transmission Related	Plant Related	Labor Related	Justification
ADFIT - OTHER COMPREHENSIVE INCOME	123	123				Not applicable to Transmission Cost of Service calculation.
BAD DEBTS	7,361	7,361				For tax purposes bad debts are deductible when they are deemed to be uncollectible / worthless.
CAPITAL LEASE	452	452				Not applicable to Transmission Cost of Service calculation.
CAPITALIZED BROKERS FEES CAPITALIZED INTEREST - NONOP CWIP	749	749				Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.
CAPITALIZED INTEREST NONOP IN SERVICE	307	307				Not applicable to Transmission Cost of Service calculation.
CAPITALIZED INTEREST OPERATING CWIP CAPITALIZED INTEREST OPERATING IN SERVICE	60,076 115,767	60,076		115,767		Represents tax capitalized interest on projects in CWIP - increase in taxable income. Represents tax "In Service" capitalized Interest placed in service net of tax amortization.
CIAC DC - NONOP IN SERVICE	2,148	2,148		113,767		Not applicable to Transmission Cost of Service calculation.
CIAC NC - NONOP CWIP	(0)	(0)				Not applicable to Transmission Cost of Service calculation.
CIAC NC - NONOP IN SERVICE CIAC VA - NONOP CWIP	2,629	2,629				Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.
CIAC VA - NONOP IN SERVICE	100,965	100,965				Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.
CONTINGENT CLAIMS CURRENT	2,810	2,810				Not applicable to Transmission Cost of Service calculation.
CONTINGENT CLAIMS NONCURRENT CUSTOMER ACCOUNTS-RESERVE & REFUND	743 179,073	743 179,073				Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.
CUSTOMER ACCOUNTS INTEREST-RESERVE & REFUND	(139)	(139)				Not applicable to Transmission Cost of Service calculation.
DECOMMISSIONING & DECONTAMINATION	(0)	(0)				Book expensed as billed over 15 yr assessment period; tax deduct in year of assessment because all events test met as liability is based on prior facility use.
DEFERRED GAIN/LOSS NONOPERATING	(53)	(53)				Not applicable to Transmission Cost of Service calculation.
DEFERRED GAIN/LOSS OPERATING	197			197		Represents the ADIT on Book Gain/Loss as accrued.
DEFERRED GAIN/LOSS-FUTURE USE DEFERRED GAIN/LOSS-FUTURE USE NONOP	(736) 1,917	(736) 1,917				Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.
DEFERRED N.C. SIT NONOP - OCI	22	22				Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.
DFIT 190 OPERATING NONCURRENT ASSET	(526)	(526)				Not applicable to Transmission Cost of Service calculation.
DFIT 282 NONOPERATING PLANT NONCURR LIAB DFIT 282 OPERATING PLANT NONCURR LIAB	3,770 103,513	3,770 103,513				Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.
DFIT 283 NONOPERATING CURRENT LIAB	11	11				Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.
DFIT 283 NONOPERATING NONCURRENT LIAB	3,391	3,391				Not applicable to Transmission Cost of Service calculation.
DFIT 283 OPERATING CURRENT LIABILITY	1,889	1,889				Not applicable to Transmission Cost of Service calculation.
DFIT 283 OPERATING NONCURRENT CURRENT LIAB DFIT 283 OPERATING NONCURRENT LIAB	361 4,068	361 4,068				Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.
DFIT 283 OPERATING OTHER NONCURRENT LIABILITY	(63)	(63)				Not applicable to Transmission Cost of Service calculation.
DFIT EFFECT ON SIT NONOP - OCI	914	914				Not applicable to Transmission Cost of Service calculation.
DIRECTOR CHARITABLE DONATION DSIT 190 NONOP CURRENT ASSET D.C.	140	140				Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.
DSIT 190 NONOP CURRENT ASSET N.C.	52	52				Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.
DSIT 190 NONOP CURRENT ASSET VA	804	804				Not applicable to Transmission Cost of Service calculation.
DSIT 190 NONOP CURRENT ASSET W.V.	35	35 0				Not applicable to Transmission Cost of Service calculation.
DSIT 190 NONOP NONCURRENT ASSET D.C. DSIT 190 NONOP NONCURRENT ASSET N.C.	0 (60)	(60)				Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.
DSIT 190 N ONOP NONCURRENT ASSET VA	90	90				Not applicable to Transmission Cost of Service calculation.
DSIT 190 NONOP NONCURRENT ASSET W.V.	(5)	(5)				Not applicable to Transmission Cost of Service calculation.
DSIT 190 NONOP NONCURRENT ASSET D.C. DSIT 190 NONOP NONCURRENT ASSET N.C.	3,731	3,731				Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.
DSIT 190 NONOP NONCURRENT ASSET VA	58,008	58,008				Not applicable to Transmission Cost of Service calculation.
DSIT 190 NONOP NONCURRENT ASSET W.V.	1,923	1,923				Not applicable to Transmission Cost of Service calculation.
DSIT 190 NONOP PLANT NONCURR ASSET D.C. DSIT 190 NONOP PLANT NONCURR ASSET N.C.	1,102	1,102				Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.
DSIT 190 NONOP PLANT NONCURR ASSET VA	17,160	17,160				Not applicable to Transmission Cost of Service calculation.
DSIT 190 NONOP PLANT NONCURR ASSET W.V.	569	569				Not applicable to Transmission Cost of Service calculation.
DSIT 190 OPERATING CURRENT ASSET D.C. DSIT 190 OPERATING CURRENT ASSET N.C.	2,203	2,203				Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.
DSIT 190 OPERATING CURRENT ASSET VA	34,077	34,077				Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.
DSIT 190 OPERATING CURRENT ASSET W.V.	1,449	1,449				Not applicable to Transmission Cost of Service calculation.
DSIT 190 OPERATING NONCURR ASSEST D.C.	(1,648)	(1,648)				Not applicable to Transmission Cost of Service calculation.
DSIT 190 OPERATING NONCURR ASSEST N.C. DSIT 190 OPERATING NONCURR ASSEST VA	(18,277)	(18,277)				Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.
DSIT 190 OPERATING NONCURR ASSEST VA MIN	(54)	(54)				Not applicable to Transmission Cost of Service calculation.
DSIT 190 OPERATING BLANT NONCURR ASSET W.V.	(665)	(665)				Not applicable to Transmission Cost of Service calculation.
DSIT 190 OPERATING PLANT NONCURR ASSET D.C. DSIT 190 OPERATING PLANT NONCURR ASSET N.C.	4,966	4,966				Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.
DSIT 190 OPERATING PLANT NONCURR ASSET VA	78,434	78,434				Not applicable to Transmission Cost of Service calculation.
DSIT 190 OPERATING PLANT NONCURR ASSET W.V.	2,591	2,591				Not applicable to Transmission Cost of Service calculation.
DSIT 283 OP OTHER NONCURR LIAB N.C. DSIT 283 OP OTHER NONCURR LIAB VA	(17)	(17)				Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.
DSIT 283 OP OTHER NONCORR LIAB W.V.	(8)	(8)				Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.
DSM						Not applicable to Transmission Cost of Service calculation.
EARNEST MONEY EMISSIONS ALLOWANCES	- 0	0				Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.
FAS 109 ITC DFIT DEFICIENCY (190)	5,935	5,935				Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.
FAS 109 ITC DSIT DEFICIENCY D.C. (190)	0	0				Not applicable to Transmission Cost of Service calculation.
FAS 109 ITC DSIT DEFICIENCY N.C. (190) FAS 109 ITC DSIT DEFICIENCY VA (190)	63 1,015	63 1,015				Not applicable to Transmission Cost of Service calculation.
FAS 109 ITC DSIT DEFICIENCY VA (190) FAS 109 ITC DSIT DEFICIENCY W.V.(190)	1,015	1,015				Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.
FAS 109 ITC DSIT GROSSUP D.C.	0	0				Not applicable to Transmission Cost of Service calculation.
FAS 109 ITC DSIT GROSSUP N.C.	41	41				Not applicable to Transmission Cost of Service calculation.
FAS 109 ITC DSIT GROSSUP VA FAS 109 ITC DSIT GROSSUP W.V.	649 21	649 21				Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.
FAS 109 ITC GROSSUP (190)	3,795	3,795				Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.
FAS 109 ITC REG LIAB		-				Not applicable to Transmission Cost of Service calculation.
FAS 133 FAS 133 REG FTR CURRENT	5,014	5,014				Not applicable to Transmission Cost of Service calculation.
	2,904	2,904				Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.
FAS 133 REG GL POWER HEDGE CURRENT	(3)					
FAS 133 REG GL POWER HEDGE CURRENT FAS 133 REG HEDGE DEBT CURRENT FAS 143 ASSET OBLIGATION	(598) 13,048	(598) 12,974	74			Not applicable to Transmission Cost of Service calculation. Represents ARO accruals not deductible for tax.

FAS143 DECOMMISSIONING	293,558	293,558				Represents ARO accruals not deductible for tax.
FEDERAL TAX INTEREST EXPENSE NON CURRENT	293,338	293,358				Not applicable to Transmission Cost of Service calculation.
FIXED ASSETS	5	5				Not applicable to Transmission Cost of Service calculation.
FLEET LEASE CREDIT - CURRENT	75	3		75		Books amortize the fleet lease extension credit over the new lease; tax takes the deduction when incurred.
						Books amortizes the fleet lease extension credit over the new lease; tax takes the deduction when
FLEET LEASE CREDIT - NONCURRENT	78			78		incurred.
GAIN SALE/LEASEBACK - SYSTEM OFFICE		-				Not applicable to Transmission Cost of Service calculation.
GROSS REC-UNBILLED REV-NC	106	106				Books include income when meter is read; taxed when service is provided.
HEADWATER BENEFITS	586	586				Not applicable to Transmission Cost of Service calculation.
INT STOR NORTH ANNA	2,977	2,977				Books recognizes the expense as incurred. For tax the deduction is recognized when the casks are filled.
INT STOR SURRY	552	552				Books recognizes the expense as incurred. For tax the deduction is recognized when the casks are filled.
LONG TERM DISABILITY RESERVE	5,871				5,871	Book estimate accrued and expensed; tax deduction when paid.
METERS	7,162	7,162				Books pre-capitalize when purchased; tax purposes when installed.
NUCLEAR FUEL - PERMANENT DISPOSAL	(1)	(1)				Books estimate expense, tax deduction taken when paid.
OBSOLETE INVENTORY	425	425				Not applicable to Transmission Cost of Service calculation.
OPEB	29,079				29,079	Represents the difference between the book accrual expense and the actual funded amount.
PERFORMANCE ACHIEVEMENT PLAN	26	26				Not applicable to Transmission Cost of Service calculation.
POWER PURCHASE BUYOUT	499	499				Represents the difference between the book accrual expense and the actual funded amount.
PREMIUM, DEBT, DISCOUNT AND EXPENSE	4,995			4,995		Books record the yield to maturity method; taxes amortize staight line.
P'SHIP INCOME - NC ENTERPRISE	32	32				Not applicable to Transmission Cost of Service calculation.
P'SHIP INCOME - VIRGINIA CAPITAL	208	208				Not applicable to Transmission Cost of Service calculation.
QUALIFIED SETTLEMENT FUND	140	140				Not applicable to Transmission Cost of Service calculation.
REACTOR DECOMMISSIONING LIABILITY						Represents the difference between the accrual and payments.
REG ASSET FUEL HEDGE	864	864				Not applicable to Transmission Cost of Service calculation.
REG HEDGES CAPACITY	5,175	5,175				Not applicable to Transmission Cost of Service calculation.
REG HEDGES CAPACITY NC	2,094	2,094				Not applicable to Transmission Cost of Service calculation.
REG HEDGES DEBT	29,884	29,884				Not applicable to Transmission Cost of Service calculation.
REG LIABILITY DECOMMISSIONING	113,380	113,380				Not applicable to Transmission Cost of Service calculation.
REG LIABILITY HEDGES DEBT	3,862	3,862				Not applicable to Transmission Cost of Service calculation.
REGULATORY ASSET - D & D	4	4				Not applicable to Transmission Cost of Service calculation.
REGULATORY ASSET - VA SLS TAX	4,962	4,962				Not applicable to Transmission Cost of Service calculation.
RESTRICTED STOCK AWARD	1,735	1,735				Not applicable to Transmission Cost of Service calculation.
RETIREMENT - (FASB 87)	49,444				49,444	Book estimate accrued and expensed; tax deduction when paid.
RETIREMENT - EXEC SUPP RET (ESRP) - NONOP		-				Not applicable to Transmission Cost of Service calculation.
RETIREMENT - SUPPLEMENTAL RETIREMENT	141	141				Not applicable to Transmission Cost of Service calculation.
SEPARATION/ERT	7					Book amount accrued and expensed; tax deduction when paid.
SUCCESS SHARE PLAN	1,781				1,781	Book amount accrued as its earned; tax deduction is actual payout.
VA SALES & USE TAX AUDIT (INCL. INT)	210	210				Not applicable to Transmission Cost of Service calculation.
VACATION ACCRUAL	12,410	12,410				Not applicable to Transmission Cost of Service calculation.
W.VA. STATE POLLUTION CONTROL - FEDERAL EFFECT	2,780	2,780				Federal effect of state deductions.
WEST VARIABLES TO A VICTOR OF THE STATE OF T	0.050	0.050				Property tax expense is accrued for accounting purposes using the prior year's rates on the balance of the property located in the state at December 31 of the previous year. Tax takes a deduction when
WEST VA PROPERTY TAX	2,352	2,352				paid.
ROUNDING	0	0				
Subtotal - p234	1,387,489	1,180,121	74	121,112	86,181	
Less FASB 109 Above if not separately removed	11.553	11.553	74	121,112	00,101	
Less FASB 106 Above if not separately removed	29,079	0	0	0	29,079	
Total	1,346,857	1,168,568	74	121,112	57,102	

Instructions for Account 190:

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

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

3. ADIT items related to Plant and not in Columns C & D are included in Column E

4. ADIT items related to labor and not in Columns C & D are included in Column F

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. Re: Form 1-F filer: Sum of subtotals for Accounts 282 and 283 should tie to Form No. 1-F, p.113.57.c

A	В	С	D	E	F	G
	Total	Production	Only			
ADIT- 282		Or Other Related	Transmission Related	Plant Related	Labor Related	Justification
AFC DEFERRED TAX - FUEL CWIP	36	36				Represents the amount of amortization of AFC in service not allowable for tax.
AFC DEFERRED TAX - FUEL IN SERVICE	(70)	(70)				Represents the amount of amortization of AFC in service not allowable for tax.
AFC DEFERRED TAX - PLANT CWIP	(7,700)	(7,700)				Represents the amount of amortization of AFC in service not allowable for tax.
AFC DEFERRED TAX - PLANT IN SERVICE	(14,881)	(6,082)	(8,799)			Represents the amount of amortization of AFC in service not allowable for tax.
AFUDC - DEBT - GENERATION RIDER	(3,110)	(3,110)				Not applicable to Transmission Cost of Service calculation.
BOOK CAPITALIZED INTEREST CWIP	(1,455)			(1,455)		Represents the unallowable amount of book interest.
CAP EXPENSE	(11,805)	(11,805)				Capitalized for books and current deduction for tax as repairs.
CAPITAL LEASE	(460)	(460)				Not applicable to Transmission Cost of Service calculation.
CASUALTY LOSS	(29,057)			(29,057)		Book varies in treatment; tax sec. 165 casualty loss for the decline in value (up to the adj. basis) and Sec 162 deduction for repairs to restore to pre-casualty condition.
COMPUTER SOFTWARE-BOOK AMORT	15,060				15,060	Represents total Book Computer Software Amortization Schedule M addition.
COMPUTER SOFTWARE-CWIP	(7,494)	(7,494)				Represents the allowable "In house" deduction for tax.
COMPUTER SOFTWARE-TAX AMORT	(24,562)				(24,562)	Total tax amortization shown as a schedule M deduction and add back total book amortization.
COST OF REMOVAL	(73,407)	(66,661)	(4,798)		(1,949)	Represents the actual cost of removal allowable for tax over the accrued amount.
DECOMMISSIONING	(0)	(0)				Tax deduction for funding decomm trust and tax deferral of book income generated by trust.
DECOMMISSIONING TRUST BOOK INCOME	(307,293)	(307,293)				Not applicable to Transmission Cost of Service calculation.
DFIT 190 NONOPERATING NONCURR ASSET	(6,592)	(6,592)				Not applicable to Transmission Cost of Service calculation.
DFIT 190 OPERATING NONCURR ASSET	(30,105)	(30,105)				Not applicable to Transmission Cost of Service calculation.
DSIT 282 NONOP NONCURR PLAN LIABLITY - D.C.	0	0				Not applicable to Transmission Cost of Service calculation.
DSIT 282 NONOP NONCURR PLAN LIABLITY - N.C.	(16)	(16)				Not applicable to Transmission Cost of Service calculation.
DSIT 282 NONOP NONCURR PLAN LIABLITY - VA.	28	28				Not applicable to Transmission Cost of Service calculation.
DSIT 282 NONOP NONCURR PLAN LIABLITY - W.V.	(1)	(1)				Not applicable to Transmission Cost of Service calculation.
DSIT 282 NONOP PLANT NONCURR LIAB D.C.	(0)	(0)				Not applicable to Transmission Cost of Service calculation.
DSIT 282 NONOP PLANT NONCURR LIAB N.C.	(251)	(251)				Not applicable to Transmission Cost of Service calculation.
DSIT 282 NONOP PLANT NONCURR LIAB VA	(10,501)	(10,501)				Not applicable to Transmission Cost of Service calculation.
DSIT 282 NONOP PLANT NONCURR LIAB W.V.	(133)	(133)				Not applicable to Transmission Cost of Service calculation.
DSIT 282 OPERATING PLANT NONCURR LIAB D.C.	(8)	(8)				Not applicable to Transmission Cost of Service calculation.
DSIT 282 OPERATING PLANT NONCURR LIAB N.C.	(28,355)	(28,355)				Not applicable to Transmission Cost of Service calculation.
DSIT 282 OPERATING PLANT NONCURR LIAB VA	(253,389)	(253,389)				Not applicable to Transmission Cost of Service calculation.
DSIT 282 OPERATING PLANT NONCURR LIAB W.V.	(15,363)	(15,363)				Not applicable to Transmission Cost of Service calculation.
FAS 109 PLANT DFIT DEFICIENCY (282)	(33,177)	(33,177)				Not applicable to Transmission Cost of Service calculation.
FAS 109 PLANT DFIT DEFICIENCY (282) - GENERATION R	(6,518)	(6,518)				Not applicable to Transmission Cost of Service calculation.
FAS 109 PLANT DFIT DEFICIENCY (282) - VCHEC RIDER	(3,964)	(3,964)				Not applicable to Transmission Cost of Service calculation.
FAS 109 PLANT DSIT DEFICIENCY D.C. (282)	(0)	(0)				Not applicable to Transmission Cost of Service calculation.
FAS 109 PLANT DSIT DEFICIENCY D.C. (282) - GENERAT	(0)	(0)				Not applicable to Transmission Cost of Service calculation.
FAS 109 PLANT DSIT DEFICIENCY D.C. (282) - VCHEC R	(0)	(0)				Not applicable to Transmission Cost of Service calculation.
FAS 109 PLANT DSIT DEFICIENCY N.C. (282)	(159)	(159)				Not applicable to Transmission Cost of Service calculation.
FAS 109 PLANT DSIT DEFICIENCY N.C. (282)-GENERAT	(73)	(73)				Not applicable to Transmission Cost of Service calculation.
FAS 109 PLANT DSIT DEFICIENCY N.C. (282)-VCHEC R	(44)	(44)				Not applicable to Transmission Cost of Service calculation.
FAS 109 PLANT DSIT DEFICIENCY VA (282)	(2,284)	(2,284)				Not applicable to Transmission Cost of Service calculation.
FAS 109 PLANT DSIT DEFICIENCY VA (282) - GENERATIO	(1,110)	(1,110)				Not applicable to Transmission Cost of Service calculation.
FAS 109 PLANT DSIT DEFICIENCY VA (282) - VCHEC RID	(675)	(675)				Not applicable to Transmission Cost of Service calculation.
FAS 109 PLANT DSIT DEFICIENCY W.V. (282)	(77)	(77)				Not applicable to Transmission Cost of Service calculation.
FAS 109 PLANT DSIT DEFICIENCY W.V. (282) - GENERAT	(37)	(37)				Not applicable to Transmission Cost of Service calculation.
FAS 109 PLANT DSIT DEFICIENCY W.V. (282) - VCHEC R	(22)	(22)				Not applicable to Transmission Cost of Service calculation.
FIXED ASSETS	(9,333)			(9,333)		Represents IRS audit adjustments to plant-related differences.

FIXED ASSETS - D.C.	(0)			(0)		Represents the state impact of IRS Audit adjustments to plant related differences.
FIXED ASSETS - NC	108			108		Represents the state impact of IRS Audit adjustments to plant related differences.
FIXED ASSETS - VA	1,297			1,297		Represents the state impact of IRS Audit adjustments to plant related differences.
FIXED ASSETS - W.V.	47			47		Represents the state impact of IRS Audit adjustments to plant related differences.
GAIN(LOSS) INTERCO SALES - BOOK/TAX	(227)	(227)				Tax recognizes the intercompany gain/loss over the tax life of the assets.
						Represents the difference between book and tax related to the disposal of telecommunication
INVOLUNTARY CONVERSION - TELECOMMUNICATIONS	(1,104)	(1,104)				equipment. Recognized for tax purposes when utilized.
LIBERALIZED DEPRECIATION - FUEL	(3,994)	(3,994)				Represents difference between book burn of nuclear fuel based on usage vs. tax depreciation.
LIBERALIZED DEPRECIATION - FUEL CWIP	(30)	(30)				Represents the difference between book CWIP and Tax CWIP.
LIBERALIZED DEPRECIATION - PLANT ACUFILE	(2,054,089)	(1,840,113)	(181,113)		(32,863)	Difference between book and tax depreciation taking in consideration flow-through and ARAM.
LIBERALIZED DEPRECIATION - PLANT LAND FUTURE USE	228	228				Not applicable to Transmission Cost of Service calculation.
LIBERALIZED DEPRECIATION - PLANT LAND NON UTILITY	(532)	(532)				Not applicable to Transmission Cost of Service calculation.
LIBERALIZED DEPRECIATION - PLANT OPER LAND	690	690				Not applicable to Transmission Cost of Service calculation.
LIBERALIZED DEPRECIATION - PLANT OTHER	(220,228)	(220,228)				Not applicable to Transmission Cost of Service calculation.
LIBERALIZED DEPRECIATION - PLANT FUTURE USE	(1)	(1)				Not applicable to Transmission Cost of Service calculation.
LIBERALIZED DEPRECIATION - PLANT NON UTILITY	15	15				Not applicable to Transmission Cost of Service calculation.
SUCCESS SHARE PLAN	-					Book amount accrued as it's earned; tax deduction is actual payout.
YORKTOWN IMPLOSION - TAX DEPLIB - NON OP	0	0				Not applicable to Transmission Cost of Service calculation.
Subtotal - p275 (Form 1-F filer: see note 6 below)	(3,146,179)	(2,868,762)	(194,710)	(38,394)	(44,313)	
Less FASB 109 Above if not separately removed	(48,139)	(48,139)	0	0	0	
Less FASB 106 Above if not separately removed	0					
Total	(3,098,039)	(2,820,623)	(194,710)	(38,394)	(44,313)	

Instructions for Account 282:

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

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

3. ADIT items related to Plant and not in Columns C & D are included in Column E

4. ADIT items related to labor and not in Columns C & D are included in Column F

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. Re: Form 1-F filer: Sum of subtotals for Accounts 282 and 283 should tie to Form No. 1-F, p.113.57.c

A ADIT-283	B Total	C Production Or Other Related	D Only Transmission Related	E Plant Related	F Labor Related	G Justification
ADFIT - OTHER COMPREHENSIVE INCOME	(14,860)	(14,860)	Kelated	related	Related	Not applicable to Transmission Cost of Service calculation.
AFUDC - DEBT - VCHEC RIDER CURRENT CONTINGENT CLAIMS CURRENT	(1,191)	(1,191)				Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.
DECOMMISSIONING TRUST - UNREALIZED GAIN/LOSS - NC	(46,577)	(46,577)				Not applicable to Transmission Cost of Service calculation.
DEFERRED FUEL EXPENSE DEFERRED FUEL EXPENSE - OTHER CURRENT	7,733	7,733				Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.
DEFERRED FUEL EXPENSE - CURRENT	(14,323)	(14,323)				Not applicable to Transmission Cost of Service calculation.
DEFERRED N.C. SIT NONOP - OCI DEFERRED SIT NONOP - OCI	(959) (1,652)	(959) (1,652)				Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.
DFIT 190 NONOP NONCURRENT ASSET DFIT 190 NONOPERATING CURRENT ASSET	(11) (312)	(11)				Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.
DFIT 190 NONOPERATING CORRENT ASSET DFIT 190 NONOPERATING NONCURR ASSET	(22,472)	(22,472)				Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.
DFIT 190 OPERATING CURRENT ASSET DFIT 190 OPERATING NONCURR ASSET	(13,205) (9,148)	(13,205) (9,148)				Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.
DFIT 190 OPERATING NONCURRASSET DFIT 190 OPERATING NONCURRENT ASSET	16,909	16,909				Not applicable to Transmission Cost of Service calculation.
DFIT 283 NONOP OTHER NONCURRENT LIABILITY DFIT 283 OPERATING NONCURRENT LIAB	18 89	18 89				Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.
DFIT EFFECT ON SIT NONOP - OCI	(8)	(8)				Not applicable to Transmission Cost of Service calculation.
DSIT 283 NONOP NONCURR OTHER LIABILITY - D.C. DSIT 283 NONOP NONCURR OTHER LIABILITY - N.C.	(0) 74	(0) 74				Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.
DSIT 283 NONOP NONCURR OTHER LIABILITY - VA.	(111)	(111)				Not applicable to Transmission Cost of Service calculation.
DSIT 283 NONOP NONCURR OTHER LIABILITY - W.V. DSIT 283 NONOP NONCURRENT LIABILITY D.C.	6 (0)	6 (0)				Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.
DSIT 283 NONOP NONCURRENT LIABILITY N.C.	(590)	(590)				Not applicable to Transmission Cost of Service calculation.
DSIT 283 NONOP NONCURRENT LIABILITY VA DSIT 283 NONOP NONCURRENT LIABILITY W.V.	(8,237) (280)	(8,237)				Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.
DSIT 283 OP OTHER NONCURR ASSET VA MIN	10	10				Not applicable to Transmission Cost of Service calculation.
DSIT 283 OP OTHER NONCURR LIAB D.C. DSIT 283 OP OTHER NONCURR LIAB N.C.	(1)	(1)				Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.
DSIT 283 OP OTHER NONCURR LIAB VA.	(10,922)	(10,922)				Not applicable to Transmission Cost of Service calculation.
DSIT 283 OP OTHER NONCURR LIAB VA. MIN DSIT 283 OP OTHER NONCURR LIAB W.V.	(10) (303)	(10)				Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.
DSIT 283 OPERATING CURRENT LIABILITY D.C. DSIT 283 OPERATING CURRENT LIABILITY N.C.	(0) (322)	(0)				Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.
DSIT 283 OPERATING CURRENT LIABILITY N.C. DSIT 283 OPERATING CURRENT LIABILITY VA	(4,754)	(4,754)				Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.
DSIT 283 OPERATING CURRENT LIABILITY W.V. EARNEST MONEY	(322)	(322)				Not applicable to Transmission Cost of Service calculation. Represents advances not recognized for tax.
EMISSIONS ALLOWANCES	(989)	(989)				Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DFIT GROSSUP (283) FAS 109 OTHER DFIT GROSSUP (283) - GENERATION RIDE	(19,221)	(19,221)				Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DFIT GROSSUP (283) - GENERATION RIDE FAS 109 OTHER DFIT GROSSUP (283) - VCHEC RIDER	(4,166) 739	(4,166) 739				Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DFIT GROSSUP (283) - VCHEC RIDER CUR FAS 109 OTHER DFIT GROSSUP (283) - VCHEC RIDER NON	(2,534) (739)	(2,534)				Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP DC	(739)	(0)				Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP DC - GENERATION RIDER FAS 109 OTHER DSIT GROSSUP DC - VCHEC RIDER CURR	(O) (O)	(0)				Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP NC	(215)	(215)				Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP NC - GENERATION RIDER FAS 109 OTHER DSIT GROSSUP NC - VCHEC RIDER	(47)	(47)				Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP NC - VCHEC RIDER FAS 109 OTHER DSIT GROSSUP NC - VCHEC RIDER CURR	(28)	(28)				Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP NC - VCHEC RIDER NONCURR FAS 109 OTHER DSIT GROSSUP VA	(9)	(9)				Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP VA - GENERATION RIDER	(709)	(709)				Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP VA - VCHEC RIDER FAS 109 OTHER DSIT GROSSUP VA - VCHEC RIDER CURR	124 (432)	124 (432)				Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP VA - VCHEC RIDER NONCUR	(124)	(124)				Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP WV FAS 109 OTHER DSIT GROSSUP WV - GENERATION RIDER	(109) (24)	(109)				Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP WV - VCHEC RIDER	4	4				Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP WV - VCHEC RIDER CURR FAS 109 OTHER DSIT GROSSUP WV - VCHEC RIDER NONCURR	(14) (4)	(14)				Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.
FAS 109 REG ASSET						Represents tax gross-up on deferred tax deficiency related to previous flow-through and ARAM related ADIT.
FAS 133	(5,356)	(5,356)				Not applicable to Transmission Cost of Service calculation.
FAS 133-REG-GL HEDGE CAPACITY CURRENT FAS 133 REG FUEL HEDGE NONCURRENT	(5,595) 451	(5,595) 451				Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.
FAS 133 REG GL CAPACITY HEDGE NONCURRENT	(2,094)	(2,094)				Not applicable to Transmission Cost of Service calculation.
FAS 133 REG HEDGE DEBT NONCURRENT FEDERAL TAX INTEREST EXPENSE	(33,627)	(33,627)				Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.
FEDERAL TAX INTEREST EXPENSE NON CURRENT	(880)	(880)				Not applicable to Transmission Cost of Service calculation.
FUEL HANDLING COSTS GAIN(LOSS) INTERCO SALES -BOOK/TAX	(173)	(173)				IRS settlement required additional tax capitalization of handling costs. Tax deferred recognition of intercompany gain/loss due to consolidated return rules.
GAIN(LOSS) INTERCO SALES -BOOK/TAX	-	(0)				Tax deferred recognition of intercompany gain/loss due to consolidated return rules.
GOODWILL AMORTIZATION NUCLEAR FUEL - PERMANENT DISPOSAL	(3)	(3)				Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.
OBSOLETE INVENTORY	-	-				Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.
PERFORMANCE ACHIEVEMENT PLAN POWERTREE CARBON CO, LLC.	(31)	(31)				Not applicable to Transmission Cost of Service calculation.
QUALIFIED SETTLEMENT FUND REACQUIRED DEBT GAIN(LOSS)	(0) (2,179)	(0)				Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.
REG FTR	0	0				Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.
REG FTR CURRENT REG HEDGES CAPACITY	(2,280) 420	(2,280) 420				Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.
REG ASSET - A4 RAC COSTS NONCURRENT	(13,725)	(13,725)				Not applicable to Transmission Cost of Service calculation.
REG ATRR NON CURRENT REG FTR	(7,583)	(7,583)				Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.
REG FTR CURRENT	(624)	(624)				Not applicable to Transmission Cost of Service calculation.
REG HEDGE DEBT - CURRENT REG NON CURRENT DSM A5 RIDER	598 (2,666)	598 (2,666)				Not applicable to Transmission Cost of Service calculation. Not applicable to Transmission Cost of Service calculation.
REG POWER HEDGE - CURRENT	3	3				Not applicable to Transmission Cost of Service calculation.
REG POWER HEDGE	(0)	(0)				Not applicable to Transmission Cost of Service calculation. Represents cost that for regulatory purposes needs to be amortized over a prescribed life. However,
REGULATORY ASSET - D & D	-	-				allowable for tax when incurred. Represents cost that for regulatory purposes needs to be amortized over a prescribed life. However,
REGULATORY ASSET - FAS 112	(1,976)				(1,976)	allowable for tax when incurred. Represents cost that for regulatory purposes needs to be amortized over a prescribed life. However,
REGULATORY ASSET - ISABEL	-					allowable for tax when incurred. Represents cost that for regulatory purposes needs to be amortized over a prescribed life. However,
REGULATORY ASSET - NUG	(5,445)	(5,445)				allowable for tax when incurred.
REGULATORY ASSET - PJM CURRENT	(3,544)	(3,544)				Represents cost that for regulatory purposes needs to be amortized over a prescribed life. However, allowable for tax when incurred.
REGULATORY ASSET - VA SLS TAX CURRENT	(11,769)	(11,769)				Represents cost that for regulatory purposes needs to be amortized over a prescribed life. However, allowable for tax when incurred.
RETIREMENT - EXEC SUPP RET (ESRP) - NONOP	(219)	(219)				Not applicable to Transmission Cost of Service calculation. Book expense for emissions allowances based on moving-average-cost, tax expense based on specific
SO2 ALLOWANCES - NONCURRENT	-					identification. Represents the deferred state tax impact related to WV NOL. This deferral will turn around when the
OCE MEEDITATIOES TRONGOTATEM	ļ.					

W.VA. STATE POLLUTION CONTROL	(7,943)			(7,943)		Represents the deferred state tax impact related to WV Pollution control projects. This deferral will turn around once placed in service.
ADFIT - OTHER COMPREHENSIVE INCOME						Not applicable to Transmission Cost of Service calculation.
DEFERRED SIT NONOP - OCI	-	-				Not applicable to Transmission Cost of Service calculation.
FAS 133						Not applicable to Transmission Cost of Service calculation.
Subtotal - p277 (Form 1-F filer: see note 6, below)	(264,894)	(254,974)	0	(7,943)	(1,976)	
Less FASB 109 Above if not separately removed	(30,772)	(30,772)				
Less FASB 106 Above if not separately removed						
Total	(234,122)	(224,202)		(7,943)	(1,976)	

- Instructions for Account 283:

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

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

 3. ADIT items related to Plant and not in Columns C & D are included in Column E

 4. ADIT items related to labor and not in Columns C & D are included in Column F

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. Re: Form 1-F filer: Sum of subtotals for Accounts 282 and 283 should tie to Form No. 1-F, p.113.57.c

Attachment 1- Accumulated Deferred Income Taxes (ADIT) Worksheet

Allocatod

Virginia Electric and Power Company ATTACHMENT H-16A

Attachment 2 - Taxes Other Than Income Worksheet 2010 (000's)

Page 262

er Taxes	s	age 263 Col (i)	Allocator		located mount
Plant	Related	Gr	oss Plant Alloca	itor	
	Transmission Personal Property Tax (directly assigned to Transmission) Other Plant Related Taxes	\$ 14,107 0	100.0000% 11.6330%	\$	14,107 - - - - -
Total	Plant Related	\$ 14,107		\$	- 14,107
Labor	Related	Wage	es & Salary Allo	cator	
6 I	Federal FICA & Unemployment & State Unemployment	\$	Adjustment Amt \$52,112,846 + \$1		
Total	Labor Related	\$ 52,256	4.7153%	\$	2,464
Other	Included	Gr	oss Plant Alloca	ntor	
7 :	Sales and Use Tax	\$ 68			
Total	Other Included	\$ 68	11.6330%	\$	8
Total	Included	\$ 66,431		\$	16,579
	Currently Excluded				
9 (Business and Occupation Tax - West Virginia Gross Receipts Tax IFTA Fuel Tax	\$ 18,525 11,278 8			
11 I 12 I	Property Taxes - Other Property Taxes - Generator Step-Ups and Interconnects	113,020 1,210			
13	Sales and Use Tax - not allocated to Transmission Sales and Use Tax - Retail	8,642 177			
15 (Other	(89)			
16 17		0			
18 19		0			
20		0			
21 -	Total "Other" Taxes (included on p. 263)	\$ 152,772			
22 -	Total "Taxes Other Than Income Taxes" - acct 408.10 (p. 114.14)	\$ 219,203			
23 [Difference	\$ (66,431)			

Criteria for Allocation:

- A Other taxes that are incurred through ownership of plant including transmission plant will be either directly assigned or allocated based on the Gross Plant Allocator. If the taxes are 100% recovered at retail they will not be included.
- B 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 will not be included.
- Other taxes that are assessed based on labor will be allocated based on the Wages and Salary Allocator.
- D Other taxes except as provided for in A, B and C above, that are incurred and (1) are not fully recovered at retail or (2) are directly or indirectly related to transmission service will be allocated based on the Gross Plant Allocator; provided, however, that overheads shall be treated as in footnote B above.

VEPCO ATTACHMENT H-16A Attachment 2A - Direct Assignment of Property Taxes Per Function 2010 (000's)

Directly Assigned Property Taxes	\$ 128,337
Production Property Tax	55,500
Transmission Property Tax	14,028
GSU/Interconnect Facilities	1,210
Distribution Property tax	55,925
General Property Tax	1,674
Total check	128.337

Allocation of General Property Tax to Transmission

General Property Tax	\$ 1,674
Wages & Salary Allocator	4.7153%
Trans General	79

Total Transmission Property Taxes	
Transmission	\$ 14,028
General	79
Total Transmission Property Taxes	\$ 14,107

Virginia Electric and Power Company ATTACHMENT H-16A Attachment 3 - Revenue Credit Workpaper

2010 (000's)

			Transmission	Production/Other	
	Account 454 - Rent from Electric Property		Related	Related	Total
	1 Rent from Electric Property - Transmission Related (Note 3)		8,105	14,403	22,508
	2 Total Rent Revenues	(Sum Lines 1)	8,105	14,403	22,508
	Account 456 - Other Electric Revenues (Note 1)				
	3 Schedule 1A				
	4 Net revenues associated with Network Integration Transmission Service (NITS) are transmission component of the NCEMPA contract rate for which the load is not ince divisor. (Note 4)		1.968	60.164	62.132
	5 Point to Point Service revenues received by Transmission Owner for which the loa	d is not included in the divisor (Note 4)	1,900	00,104	02,132
	6 PJM Transitional Revenue Neutrality (Note 1)	a is not included in the divisor (Note 4)	_	_	_
	7 PJM Transitional Market Expansion (Note 1)		-	-	-
	8 Professional Services (Note 3)		12,723	106,830	119,553
	Revenues from Directly Assigned Transmission Facility Charges (Note 2) Rent or Attachment Fees associated with Transmission Facilities (Note 3)		2,314	(1,593)	721
1	1 Gross Revenue Credits (Accounts 454 and 456)	(Sum Lines 2-10)	25,110	179,805	204,914
1	2 Less line 14g		(15,882)	(60,617)	(76,498)
1	3 Total Revenue Credits		9,228	119,188	128,416
	Revenue Adjustment to Determine Revenue Credit				
14a	Revenues included in lines 1-11 which are subject to 50/50 sharing. (Lines 1 + 8 +	10)	20,828	121,233	142,061
14b	Costs associated with revenues in line 14a		10,935	-	10,935
14c	Net Revenues (14a - 14b)		9,893	121,233	131,126
14d	50% Share of Net Revenues (14c / 2)		4,947	60.617	65,563
14e	Cost associated with revenues in line 14b that are included in FERC accounts reco	overed	,-	,-	,
	through the formula times the allocator used to functionalize the amounts in the FE	RC account	-	-	-
	to the transmission service at issue				
14f	Net Revenue Credit (14d + 14e)		4,947	60,617	65,563
14g	Line 14f less line 14a		(15,882)	(60,617)	(76,498)

Revenue Adjustment to Determine Revenue Credit

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 169 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). VEPCO will retain 50% of net revenues consistent with *Pacific Gas and Electric Company*, 90 FERC ¶ 61,314. In order to use lines 14a - 14g, 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: Revenues from Schedule 12 are not included in the total above to the extent they are credited under Schedule 12. In addition, revenues from Schedule 7, Schedule 8 and H-A are not included in the total above to the extent PJM credits VEPCO's share of these revenues monthly to network customers under Attachment H-16.

Virginia Electric and Power Company ATTACHMENT H-16A Attachment 4 - Calculation of 100 Basis Point Increase in ROE 2010 (000's)

	Return and Taxes with Basis Point increase in ROE				
Α	Basis Point increase in ROE and Income Taxes			(Line 130 + 140)	215,193
В	100 Basis Point increase in ROE	(Note J from Append	lix A)	Fixed	1.00%
Return Calo	culation				
Line Ref. 62	Rate Base			(Line 44 + 61)	1,589,702
02	Nate base			(Line 44 + 01)	1,309,702
104	Long Term Interest Long Term Interest			p117.62c through 67c	369.272
104	Less LTD Interest on Securitization Bonds	(Note P)		Attachment 8	0
106	Long Term Interest	<u> </u>		(Line 104 - 105)	369,272
107	Preferred Dividends		enter positive	p118.29c	16,659
	Common Stock				
108	Proprietary Capital		and an analysis	p112.16c,d/2	8,098,106
109 110	Less Preferred Stock Less Account 219 - Accumulated Other Compre	hensive Income	enter negative enter negative	(Line 117) p112.15c,d/2	-259,014 -24,790
111	Common Stock	nonoive moonie	onto nogativo	(Sum Lines 108 to 110)	7,814,301
	Capitalization				
112	Long Term Debt			p112.24c,d/2	6,587,737
113 114	Less Loss on Reacquired Debt Plus Gain on Reacquired Debt		enter negative enter positive	p111.81c,d/2 p113.61c,d/2	-10,295 3,731
	·		•	•	3,731
115	Less LTD on Securitization Bonds		enter negative	Attachment 8	0
116	Total Long Term Debt Preferred Stock			(Sum Lines 112 to 115)	6,581,174 259,014
117 118	Common Stock			p112.3c,d/2 (Line 111)	7,814,301
119	Total Capitalization			(Sum Lines 116 to 118)	14,654,489
120	Debt %		Total Long Term Debt	(Line 116 / 119)	44.9%
121	Preferred %		Preferred Stock	(Line 117 / 119)	1.8%
122	Common %		Common Stock	(Line 118 / 119)	53.3%
123	Debt Cost		Total Long Term Debt	(Line 106 / 116)	0.0561
124	Preferred Cost		Preferred Stock	(Line 107 / 117)	0.0643
125	Common Cost		Common Stock	Appendix A Line 125 + 100 Basis Points	0.1240
126	Weighted Cost of Debt		Total Long Term Debt (WCLTD)	(Line 120 * 123)	0.0252
127	Weighted Cost of Preferred		Preferred Stock	(Line 121 * 124)	0.0011
128 129	Weighted Cost of Common Total Return (R)		Common Stock	(Line 122 * 125) (Sum Lines 126 to 128)	0.0661 0.0925
	, ,			· · · · · · · · · · · · · · · · · · ·	
130	Investment Return = Rate Base * Rate of Return			(Line 62 * 129)	146,978
Return Calc	culation				
4	Income Tax Rates				0.050-
131	FIT=Federal Income Tax Rate				0.3500 0.0622
132 133	SIT=State Income Tax Rate or Composite p = percent of federal income tax deductible for sta	ite nurnoses		Per State Tax Code	0.0022
134	T		(1 - FIT)] / (1 - SIT * FIT * p)} =		0.3904
135	T/ (1-T)	,			0.6405
	ITC Adjustment				
136	Amortized Investment Tax Credit		enter negative	Attachment 1	-163
137 138	T/(1-T) ITC Adjustment Allocated to Transmission		(Note I from Appendix A)	(Line 135) (Line 136 * (1 + 137))	0.6405 -267
139	Income Tax Component =	CIT=(T/1-T) * Inve	estment Return * (1-(WCLTD/R)) =		68,481
140	Total Income Taxes			(Line 138 + 139)	68,215

Virginia Electric and Power Company ATTACHMENT H-16A Attachment 5 - Cost Support 2010 - Actuals

	on-electric Cost Support			Previous Year				10 - Actuals		Current Ye	ear					1			Page 20 of 42
Line #s	Descriptions	Notes	Page #'s & Instructions	Form 1Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Form 1 Dec	Average	Non-electric Portion	Details
	Plant Allocation Factors											-							
8	Electric Plant in Service		p207.104g/Plant-Acc. Deprc Wks	21,919,747	21,964,444	22,036,627	22,110,635	22,169,277	22,246,976	22,347,572	22,474,409	22,618,782	22,683,911	22,803,175	22,886,308	23,132,350	22,414,939	0	
15	Accumulated Depreciation (Total Electric Plant)	(Notes A & Q)		9,158,133	9,376,092	9,414,837	9,445,250	9,486,206	9,520,620	9,541,541	9,582,806	9,610,139	9,651,584	9,686,899	9,707,886	9,576,016	9,519,847	0	
12	Accumulated Intangible Amortization	(Notes A & Q)		169,471	165,549	167,480	160,443	162,195	163,985	148,862	150,693	152,556	153,960	155,823	157,560	145,945	158,040	0	Respondent is Electric Utility only.
13 14	Accumulated Common Amortization - Electric Accumulated Common Plant Depreciation - Electric	(Notes A & Q) (Notes A & Q)		-	-				-			-	-	-	-	-		0	
14	Plant In Service	(Notes A & Q)	paso	-			-		-	-	-	-	-		-	-		U	
21	Transmission Plant in Service	(Notes A & O)	p207.58.g/Trans.Input Sht	2.499.435	2.514.038	2.564.299	2.589.679	2.611.883	2.649.033	2.775.462	2.848.197	2.858.827	2.883.507	2.980.463	3.021.267	3.063.557	2.758.434	0	
15	Generator Step-Ups	(NOICSTE G)	Trans. Input Sht	163,460	163.442	163 441	163.441	163 441	163.441	163.441	163.441	163.441	163.441	169 751	169.455	183.937	165 967	0	
23	Generator Interconnect Facilities		Input Sht	23.814	23,814	23.814	23.814	23.818	23,818	23.818	23.818	23.818	23.818	23.818	23.806	23.806	23.815	-	
25	General & Intangible		p205.5.q & p207.99.q/G&I Wksht	824,826	830,648	831,889	831,226	834,517	837,667	824,717	825,550	817,368	817,162	818,292	819,103	804,075	824,388	0	
26	Common Plant (Electric Only)	(Notes A & Q)	p356	-	-		-		-	-	-	-	-	-	-	-		0	
	Accumulated Depreciation																		
32	Transmission Accumulated Depreciation	(Notes A & Q)	p219.25.c/Trans.Input Sht	815,768	818,877	822,260	816,126	819,304	820,572	823,529	822,730	818,966	822,459	825,891	824,721	819,847	820,850	0	
33	Transmission Accumulated Depreciation - Generator Step-Ups		GSU Input Sht	36,063	36,330	36,597	36,864	37,131	37,398	37,665	37,932	38,199	38,466	38,743	39,020	39,320	37,671	0	
34	Transmission Accumulated Depreciation - Interconnection Facilities		Input Sht	4,338	4,378	4,418	4,459	4,499	4,539	4,580	4,620	4,660	4,701	4,741	4,781	4,822	4,580		
36	Accumulated General Depreciation	(Notes A & Q)	p219.28.b	292,406	299,177	301,035	303,036	304,950	306,046	307,681	309,459	299,275	300,500	300,999	302,691	298,118	301,952	0	
	Materials and Supplies																		
50	Undistributed Stores Exp	(Notes A & D)	p227.6c & 16.c															0	Respondent is Electric Utility only.
50	Allocated General & Common Expenses	(Notes A & R)	p227.60 & 16.0	-	-		-		-	-	-	-	-	-	-	-		U	Respondent is Electric Utility Only.
1	Allocated General & Collinon Expenses																		
68	Common Plant O&M	(Note A)	p356		-									-				0	
1	Depreciation Expense	(1													Electric	-	
86	Depreciation-Transmission	(Note A)	p336.7.b&c	I													53,962	0	
91	Depreciation-General	(Note A)															24,391	0	
92	Depreciation-Intangible	(Note A)	p336.1d&e/Attachment 5														21,803	0	Respondent is Electric Utility only.
87	Depreciation - Generator Step-Ups		•														3,257	0	1 1
88	Depreciation - Interconnection Facilities																484	0	
96	Common Depreciation - Electric Only	(Note A)	p336.11.b														0	0	
97	Common Amortization - Electric Only	(Note A)	p356 or p336.11d														0	0	
-			•																
O&M Exper				Previous Year						Current Ye									
	Descriptions	Notes	Page #'s & Instructions	Form 1Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Form 1 Dec	Totals	Non-electric Portion	Details
63	Transmission O&M		p321.112.b/Trans. Input Sht										6,872	7,129					
64		(Note A)		-	3,587	5,043	4,320	3,842	3,312	4,570	5,718	5,870	0,072	1,127	7,215	9,500	66,979	23,961	Excludes PJM admin & ODEC ancillary revenue
	Generator Step-Ups	(Note A)	Input Sheet														185	23,961 0	Excludes PJM admin & ODEC ancillary revenue reimbursements, VA Sales & Use Tax, trans. deferrals,
65	Generator Step-Ups Transmission by Others	(Note A)	Input Sheet p321.96.b	-	3,587 267	5,043 267	4,320 316	3,842	3,312 272	4,570 1,268	5,718 1,268	1,274	1,271	1,271	1,301	9,500 1,293			Excludes PJM admin & ODEC ancillary revenue
	Transmission by Others	(Note A)	p321.96.b	Previous Year						1,268	1,268						185		Excludes PJM admin & ODEC ancillary revenue reimbursements, VA Sales & Use Tax, trans. deferrals,
Wages & Sa	Transmission by Others alary		p321.96.b	Previous Year	267	267	316	282	272	1,268 Current Ye	1,268 ear	1,274	1,271	1,271	1,301	1,293	185 10,352		Excludes PJM admin & ODEC ancillary revenue reimbursements, VA Sales & Use Tax, trans. deferrals, and charges for generation-related ancillary services.
Wages & Sa	Transmission by Others alary Descriptions	Notes	p321.96.b Page #'s & Instructions	Previous Year Form 1Dec						1,268	1,268						185 10,352 Totals	0	Excludes PJM admin & ODEC ancillary revenue reimbursements, VA Sales & Use Tax, trans. deferrals,
Wages & Sa	Transmission by Others alary Descriptions Total Wage Expense	Notes (Note A)	p321.96.b		267	267	316	282	272	1,268 Current Ye	1,268 ear	1,274	1,271	1,271	1,301	1,293	185 10,352 Totals 611,157	0	Excludes PJM admin & ODEC ancillary revenue reimbursements, VA Sales & Use Tax, trans. deferrals, and charges for generation-related ancillary services.
Wages & Sa Line #s 4	Transmission by Others alary Descriptions	Notes	p321.96.b Page #'s & Instructions p354.28b/Trans. Wksht p354.27b/Trans. Wksht		267	267	316	282	272	1,268 Current Ye	1,268 ear	1,274	1,271	1,271	1,301	1,293	185 10,352 Totals 611,157 132,734 22,689	0	Excludes PJM admin & ODEC ancillary revenue reimbursements, VA Sales & Use Tax, trans. deferrals, and charges for generation-related ancillary services.
Wages & Sa Line #s 4	Transmission by Others alary Descriptions Total Wage Expense Total AGC Wages Expense	Notes (Note A) (Note A)	p321.96.b Page #'s & Instructions p354.28b/Trans. Wksht p354.27b/Trans. Wksht		267	267	316	282	272	1,268 Current Ye	1,268 ear	1,274	1,271	1,271	1,301	1,293	185 10,352 Totals 611,157 132,734	0	Excludes PJM admin & ODEC ancillary revenue reimbursements, VA Sales & Use Tax, trans. deferrals, and charges for generation-related ancillary services.
Wages & Sa Line #s 4	Transmission by Others alary Descriptions Total Wage Expense Total A&G Wanes Expense Transmission Wages	Notes (Note A) (Note A)	p321.96.b Page #'s & Instructions p354.28b/Trans. Wksht p354.27b/Trans. Wksht		267	267	316	282	272	1,268 Current Ye	1,268 ear	1,274	1,271	1,271	1,301	1,293	185 10,352 Totals 611,157 132,734 22,689	0	Excludes PIM admin a ODEC andillary revenue reimbursements, VA Sales & Lus Fai, trans deforats, and charges for generation-related ancillary services. Details
Wages & Sa Line #s 4 5 1	Transmission by Others adapa Descriptions Total Wage Expense Total ALG Wayes Exense Transmission Wages Generator Step-Ups	Notes (Note A) (Note A)	p321.96.b Page #'s & Instructions p354.28b/Trans. Wksht p354.27b/Trans. Wksht	Form 1Dec	267	267	316	282	272	1,268 Current Yo Jun	1,268 ear Jul	1,274	1,271	1,271	1,301	1,293	185 10,352 Totals 611,157 132,734 22,689	0	Excludes PJM admin & ODEC ancillary revenue reimbursements, VA Sales & Use Tax, trans. deferrals, and charges for generation-related ancillary services.
Wages & Sa Line #s 4 5 1 2	Transmission by Others alary Descriptions Total Wage Expense Total AAG Wanes Expense Transmission Wages Generator Step-Ups on / Non-transmission Cost Support	Notes (Note A) (Note A) (Note A)	p321.96.b Page #'s & Instructions p354.28b/Trans. Wksht p354.27b/Trans. Wksht p354.27b/Trans. Wksht Trans. Wksht	Form 1Dec	Jan	267 Feb	316 Mar	Apr	272 May	1,268 Current You Jun Current You	1,268 ear Jul	1,274 Aug	1,271 Sep	1,271 Oct	1,301 Nov	1,293 Form 1 Dec	185 10,352 Totals 611,157 132,734 22,689 130	Non-electric Portion 0 0 0 0	Excludes PIM admin a ODEC and llary revenue reimbursements. VA Sales a Use 1 Fut areas deferrals, and charges for generation-related ancillary services. Details Specific identification
Wages & Sa Line #s 4 5 1 2	Transmission by Others adapa Descriptions Total Wage Expense Total ALG Wayes Exense Transmission Wages Generator Step-Ups	Notes (Note A) (Note A)	p321.96.b Page #'s & Instructions p354.28b/Trans. Wksht p354.27b/Trans. Wksht	Form 1Dec	267	267	316	282	272	1,268 Current Yo Jun	1,268 ear Jul	1,274	1,271	1,271	1,301	1,293	185 10,352 Totals 611,157 132,734 22,689 130	0	Excludes PIM admin a ODE ancillary revenue reimbursements, VA Sales a Use Trans deferrals, and charges for generation-related ancillary services. Details Specific identification
Wages & Sa Line #s 4 5 1 2	Transmission by Others alary Descriptions Total Wage Expense Total AAG Wanes Expense Transmission Wages Generator Step-Ups on / Non-transmission Cost Support	Notes (Note A) (Note A) (Note A)	p321.96.b Page #'s & Instructions p354.28b/Trans. Wksht p354.27b/Trans. Wksht p354.27b/Trans. Wksht Trans. Wksht	Form 1Dec	Jan	267 Feb	316 Mar	Apr	272 May	1,268 Current You Jun Current You	1,268 ear Jul	1,274 Aug	1,271 Sep	1,271 Oct	1,301 Nov	1,293 Form 1 Dec	185 10,352 Totals 611,157 132,734 22,689 130	Non-electric Portion 0 0 0 0	Excludes PIM admin & ODEC ancillary revenue reimbursements, VA Sales & Use Fix trans deferrals, and charges for generation-related ancillary services. Details Specific identification Details
Wages & Sa Line #s 4 5 1 2	Transmission by Others alary Descriptions Total Wage Expense Total AAG Wanes Expense Transmission Wages Generator Step-Ups on / Non-transmission Cost Support	Notes (Note A) (Note A) (Note A)	p321.96.b Page #'s & Instructions p354.28b/Trans. Wksht p354.27b/Trans. Wksht p354.27b/Trans. Wksht Trans. Wksht	Form 1Dec	Jan	267 Feb	316 Mar	Apr	272 May	1,268 Current You Jun Current You	1,268 ear Jul	1,274 Aug	1,271 Sep	1,271 Oct	1,301 Nov	1,293 Form 1 Dec	185 10,352 Totals 611,157 132,734 22,689 130	Non-electric Portion 0 0 0 0	Excludes PIM admin & ODEC and llary revenue reimbursements. VA Sales & Lus Fix trans deferrals, and charges for generation-related ancillary services. Details Specific identification Details Specific identification based on plant records. The following plan
Wages & Sa Line #s 4 5 1 2	Transmission by Others alary Descriptions Total Wage Expense Total AAG Wanes Expense Transmission Wages Generator Step-Ups on / Non-transmission Cost Support	Notes (Note A) (Note A) (Note A)	p321.96.b Page #'s & instructions p394.280/Trans. Wisht p394.270/Trans. Wisht p394.270/Trans. Wisht Trans. Wisht Trans. Wisht Trans. Wisht	Form 1Dec	Jan	267 Feb	316 Mar	Apr	272 May	1,268 Current You Jun Current You	1,268 ear Jul	1,274 Aug	1,271 Sep	1,271 Oct	1,301 Nov	1,293 Form 1 Dec	185 10,352 Totals 611,157 132,734 22,689 130	Non-electric Portion 0 0 0 0	Excludes PIM admin & ODEC anollary revenue reimbursements, VA Sales & Use Turns, deferrals, and charges for generation-related ancillary services. Details Specific identification Details
Wages & Sa Line #S 4 5 1 2 Transmissi Line #S	Transmission by Others alay Descriptions Total Wage Expense Total ASG Wages Expense Transmission Wages Convarior Step-Ups ton / Non-transmission Cost Support Descriptions	Notes (Note A) (Note A) (Note A) Notes	p321.96.b Page #'s & instructions p394.280/Trans. Wisht p394.270/Trans. Wisht p394.270/Trans. Wisht Trans. Wisht Trans. Wisht Trans. Wisht	Form 1Dec Previous Year Form 1Dec	Jan Jan	Feb Feb	Mar Mar	Apr Apr	May May	1,268 Current You Jun Current You Jun	1,268 ear Jul	Aug Aug	Sep Sep	Oct Oct	Nov	1,293 Form 1 Dec Form 1 Dec	185 10,352 Totals 611,157 132,734 22,689 130 Average	Non-electric Portion 0 0 0 0 Non-transmission Related	Excludes PIM admin & ODEC and llary revenue crimbursements, VA Sales & Lus Fluxns, deferrals, and charges for generation-related ancillary services. Details Specific identification Details Specific identification based on plant records. The following plant
Wages & Sa Line #S 4 5 1 2 Transmissi Line #S	Transmission by Others alay Descriptions Total Wage Expense Total ASG Wages Expense Transmission Wages Convarior Step-Ups ton / Non-transmission Cost Support Descriptions	Notes (Note A) (Note A) (Note A) Notes	p321.96.b Page #'s & instructions p394.280/Trans. Wisht p394.270/Trans. Wisht p394.270/Trans. Wisht Trans. Wisht Trans. Wisht Trans. Wisht	Form 1Dec Previous Year Form 1Dec	Jan Jan	Feb Feb	Mar Mar	Apr Apr	May May	1,268 Current You Jun Current You Jun	1,268 ear Jul	Aug Aug	Sep Sep	Oct Oct	1,301 Nov Nov	1,293 Form 1 Dec Form 1 Dec 4,902	185 10,352 Totals 611,157 132,734 22,689 130 Average	Non-electric Portion 0 0 0 0 0 Non-transmission Related	Excludes PIM admin & ODEC ancillary revenue reimbursements, VA Sales & Lus Fix trans deferrals, and charges for generation-related ancillary services. Details Specific identification Details Specific identification based on plant records. The following plan
Wages & Sa Line #S 4 5 1 2 Transmissi Line #S	Transmission by Others alay Descriptions Total Wage Expense Total ASG Wages Expense Transmission Wages Convarior Step-Ups ton / Non-transmission Cost Support Descriptions	Notes (Note A) (Note A) (Note A) Notes	p321.96.b Page #'s & instructions p394.280/Trans. Wisht p394.270/Trans. Wisht p394.270/Trans. Wisht Trans. Wisht Trans. Wisht Trans. Wisht	Form 1Dec Previous Year Form 1Dec	Jan Jan	Feb Feb	Mar Mar	Apr Apr	May May	1,268 Current You Jun Current You Jun	1,268 ear Jul	Aug Aug	Sep Sep	Oct Oct	1,301 Nov Nov	Form 1 Dec Form 1 Dec 4,902 Form 1 Amount	185 10,352 Totals 611,157 132,734 22,689 130 Average 29,680 Transmission Related	Non-electric Portion Non-transmission Related 26,162	Excludes PIM admin & ODEC ancillary revenue crimbrusements, VA Salea & Lus Fat, trans deferrats, and charges for generation-related ancillary services. Details Specific identification Details Specific identification to based on plant records. The following plant investments are included:
Wages & Sa Line #S 4 5 1 2 Transmissi Line #S	Transmission by Others alay Descriptions Total Wage Expense Total ASG Wages Expense Transmission Wages Convarior Step-Ups ton / Non-transmission Cost Support Descriptions	Notes (Note A) (Note A) (Note A) Notes	p321.96.b Page #'s & instructions p394.280/Trans. Wisht p394.270/Trans. Wisht p394.270/Trans. Wisht Trans. Wisht Trans. Wisht Trans. Wisht	Form 1Dec Previous Year Form 1Dec	Jan Jan	Feb Feb	Mar Mar	Apr Apr	May May	1,268 Current You Jun Current You Jun	1,268 ear Jul	Aug Aug	Sep Sep	Oct Oct	1,301 Nov Nov	1,293 Form 1 Dec Form 1 Dec 4,902	185 10,352 Totals 611,157 132,734 22,689 130 Average	Non-electric Portion 0 0 0 0 0 Non-transmission Related	Excludes PIM admin & ODEC ancillary revenue crimbrusements, VA Salea & Lus Fat, trans deferrats, and charges for generation-related ancillary services. Details Specific identification Details Specific identification to based on plant records. The following plant investments are included:
Wages & Sa Line #S 4 5 1 2 Transmissi Line #S	Transmission by Others alay Descriptions Total Wage Expense Total ASG Wages Expense Transmission Wages Convarior Step-Ups ton / Non-transmission Cost Support Descriptions	Notes (Note A) (Note A) (Note A) Notes	p321.96.b Page #'s & instructions p394.280/Trans. Wisht p394.270/Trans. Wisht p394.270/Trans. Wisht Trans. Wisht Trans. Wisht Trans. Wisht	Form 1Dec Previous Year Form 1Dec	Jan Jan	Feb Feb	Mar Mar	Apr Apr	May May	1,268 Current You Jun Current You Jun	1,268 ear Jul	Aug Aug	Sep Sep	Oct Oct	1,301 Nov Nov	Form 1 Dec Form 1 Dec 4,902 Form 1 Amount	185 10,352 Totals 611,157 132,734 22,689 130 Average 29,680 Transmission Related	Non-electric Portion Non-transmission Related 26,162	Excludes PIM admin & ODEC ancillary revenue crimbrusements, VA Salea & Lus Fat, trans deferrats, and charges for generation-related ancillary services. Details Specific identification Details Specific identification to based on plant records. The following plant investments are included:
Wages & Sa Line #S 4 5 1 2 Transmissi Line #S	Transmission by Others alay Descriptions Total Wage Expense Total ASG Wages Expense Transmission Wages Convarior Step-Ups ton / Non-transmission Cost Support Descriptions	Notes (Note A) (Note A) (Note A) Notes	p321.96.b Page #'s & instructions p394.280/Trans. Wisht p394.270/Trans. Wisht p394.270/Trans. Wisht Trans. Wisht Trans. Wisht Trans. Wisht	Form 1Dec Previous Year Form 1Dec	Jan Jan	Feb Feb	Mar Mar	Apr Apr	May May	1,268 Current You Jun Current You Jun	1,268 ear Jul	Aug Aug	Sep Sep	Oct Oct	1,301 Nov Nov	Form 1 Dec Form 1 Dec 4,902 Form 1 Amount	185 10,352 Totals 611,157 132,734 22,689 130 Average 29,680 Transmission Related	Non-electric Portion Non-transmission Related 26,162	Excludes PIM admin a ODEC ancillary revenue crimbrusements, VA Salea & Lus Fait, trans deferrals, and charges for generation-related ancillary services. Details Specific identification Details Specific identification based on plant records. The following plan investments are included: Enter Details Enter Details Chickahominy Staffes Creek, Flarmony Village-Hayes; Ox-Occoquan-Peblick-Van Dorn's Stiffes Creek, Flarmony Village-Hayes; Ox-Occoquan-Peblick-Van Van Village-Hayes; Ox-Occoquan-Peblick-Van Van Van Van Van Van Van Van Van Van
Wages & Sa Line #S 4 5 1 2 Transmissi Line #S	Transmission by Others alay Descriptions Total Wage Expense Total ASG Wages Expense Transmission Wages Convarior Step-Ups ton / Non-transmission Cost Support Descriptions	Notes (Note A) (Note A) (Note A) Notes	p321.96.b Page #'s & instructions p394.280/Trans. Wisht p394.270/Trans. Wisht p394.270/Trans. Wisht Trans. Wisht Trans. Wisht Trans. Wisht	Form 1Dec Previous Year Form 1Dec	Jan Jan	Feb Feb	Mar Mar	Apr Apr	May May	1,268 Current You Jun Current You Jun	1,268 ear Jul	Aug Aug	Sep Sep	Oct Oct	1,301 Nov Nov	Form 1 Dec Form 1 Dec 4,902 Form 1 Amount	185 10,352 Totals 611,157 132,734 22,689 130 Average 29,680 Transmission Related	Non-electric Portion Non-transmission Related 26,162	Excludes PIM admin & ODEC ancillary revenue reimbursements, VA Salea & Use Fix trans deferrals, and charges for generation-related ancillary services. Details Specific identification Details Specific identification assed on plant records. The following plant investments are included: Enter Details Chickahominy Skiffes Creek- Harmony Village-Hayes: Ox-
Wages & Sa Line #S 4 5 1 2 Transmissi Line #S	Transmission by Others alay Descriptions Total Wage Expense Total ASG Wages Expense Transmission Wages Convarior Step-Ups ton / Non-transmission Cost Support Descriptions	Notes (Note A) (Note A) (Note A) Notes	p321.96.b Page #'s & instructions p394.280/Trans. Wisht p394.270/Trans. Wisht p394.270/Trans. Wisht Trans. Wisht Trans. Wisht Trans. Wisht	Form 1Dec Previous Year Form 1Dec	Jan Jan	Feb Feb	Mar Mar	Apr Apr	May May	1,268 Current You Jun Current You Jun	1,268 ear Jul	Aug Aug	Sep Sep	Oct Oct	1,301 Nov Nov	Form 1 Dec Form 1 Dec 4,902 Form 1 Amount	185 10,352 Totals 611,157 132,734 22,689 130 Average 29,680 Transmission Related	Non-electric Portion Non-transmission Related 26,162	Excludes PIM admin a ODEC ancillary revenue crimbrusements, VA Salea & Lus Fait, trans deferrals, and charges for generation-related ancillary services. Details Specific identification Details Specific identification based on plant records. The following plan investments are included: Enter Details Enter Details Chickahominy Staffes Creek, Flarmony Village-Hayes; Ox-Occoquan-Peblick-Van Dorn's Stiffes Creek, Flarmony Village-Hayes; Ox-Occoquan-Peblick-Van Van Village-Hayes; Ox-Occoquan-Peblick-Van Van Van Van Van Van Van Van Van Van
Wages & Siz	Transmission by Others alay Javay Descriptions Total May Wage Expense Total ASG Wages Expense Transmission Wages Generator Step-Ups ton / Non-transmission Cost Support Descriptions Plant Held for Future Use (Including Land)	Notes (Note A) (Note A) (Note A) Notes	p321.96.b Page #'s & instructions p394.280/Trans. Wisht p394.270/Trans. Wisht p394.270/Trans. Wisht Trans. Wisht Trans. Wisht Trans. Wisht	Form 1Dec Previous Year Form 1Dec	Jan Jan	Feb Feb	Mar Mar	Apr Apr	May May	1,268 Current You Jun Current You Jun	1,268 ear Jul	Aug Aug	Sep Sep	Oct Oct	1,301 Nov Nov	Form 1 Dec Form 1 Dec 4,902 Form 1 Amount	185 10,352 Totals 611,157 132,734 22,689 130 Average 29,680 Transmission Related	Non-electric Portion Non-transmission Related 26,162	Excludes PIM admin a ODEC ancillary revenue reimbursements, Va Sales a Use Int. trans deferrals, and charges for generation-related ancillary services. Details Specific identification Details Specific identification based on plant records. The following plan investments are included: Enter Details Enter Details Chickahominy Skiffes Creek, Farmony Village-Hayes; Ox-Occoquan-Pohick-Van Dorn's Skiffes Creek, Fender-Oaktor;
Wages & St Line #s 4 5 1 2 Transmissin Line #s	Transmission by Others alary Descriptions Total Wage Expense Total ASE Wases Exense Transmission Wages Cenerator Step-Ups Ion / Non-transmission Cost Support Descriptions Plant Held for Future Use (including Land) Cost Support	Notes (Note A) (Note A) (Note A) (Note A) (Note A) (Note A)	p321 96.b Page #5 & Instructions p354.28/fram: Wisht p354.21/fram: Wisht p354.21/fram: Wisht p354.21/fram: Wisht p354.21/fram: Wisht Page #5 & Instructions Page #5 & Instructions	Form 1Dec Previous Year Form 1Dec	Jan Jan	Feb Feb	Mar Mar	Apr Apr	May May	1,268 Current You Jun Current You Jun	1,268 ear Jul	Aug Aug	Sep Sep	Oct Oct	1,301 Nov Nov	1,293 Form 1 Dec Form 1 Dec 4,902 Form 1 Amount 29,680	185 10.352 Totals 611.157 132.734 22.689 130 Average 29.680 Transmission Related \$3,517.48	Non-electric Portion Non-transmission Related 26,162	Excludes PIM admin a ODEC ancillary revenue reimbursements, Va Sales & lus Pia, trans deferrals, and charges for generation-related ancillary services. Details Specific identification Details Specific identification based on plant records. The following plan investments are included: Enter Details Chickahominy Skiffes Creek Harmony Village-Hayes: Ox-Occoquan-Pehick-Van Dorn: Skiffes Creek Pender-Oakton: Lanexa-Yorktown
Wages & St Line #s 4 5 1 2 Transmissin Line #s	Transmission by Others alay Descriptions Total Wage Expense Total ASG Wages Expense Transmission Wages Generator Step-Ups ton / Non-transmission Cost Support Descriptions Plant Held for Future Use (Including Land)	Notes (Note A) (Note A) (Note A) Notes	p321.96.b Page #'s & instructions p394.280/Trans. Wisht p394.270/Trans. Wisht p394.270/Trans. Wisht Trans. Wisht Trans. Wisht Trans. Wisht	Form 1Dec Previous Year Form 1Dec	Jan Jan	Feb Feb	Mar Mar	Apr Apr	May May	1,268 Current You Jun Current You Jun	1,268 ear Jul	Aug Aug	Sep Sep	Oct Oct	1,301 Nov Nov	1,293 Form 1 Dec. Form 1 Dec. 4,902 Form 1 Amount 29,680	185 10,352 Totals 611,157 132,734 22,689 130 Average 29,680 Transmission Related	Non-electric Portion Non-transmission Related 26,162	Excludes PIM admin & ODEC andillary revenue reimbursements, VA Sales & Use Fix trans deferrals, and charges for generation-related ancillary services. Details Specific identification Details Specific identification based on plant records. The following plan investments are included: Enter Details Enter Details Chickahominy-Skiffes Creek, Farmony Village-Hayes; Ox-Occoquan-Pohick-Van Domr Skiffes Creek, Pender-Oakton;
Wages & St Line #s 4 5 1 2 Transmissin Line #s	Transmission by Others alary Descriptions Total Wage Expense Total ASE Wases Exense Transmission Wages Cenerator Step-Ups Ion / Non-transmission Cost Support Descriptions Plant Held for Future Use (including Land) Cost Support	Notes (Note A) (Note A) (Note A) (Note A) (Note A) (Note A)	p321 96.b Page #5 & Instructions p354.28/fram: Wisht p354.21/fram: Wisht p354.21/fram: Wisht p354.21/fram: Wisht p354.21/fram: Wisht Page #5 & Instructions Page #5 & Instructions	Form 1Dec Previous Year Form 1Dec	Jan Jan	Feb Feb	Mar Mar	Apr Apr	May May	1,268 Current You Jun Current You Jun	1,268 ear Jul	Aug Aug	Sep Sep	Oct Oct	1,301 Nov Nov	1,293 Form 1 Dec Form 1 Dec 4,902 Form 1 Amount 29,680	185 10.352 Totals 611.157 132.734 22.689 130 Average 29.680 Transmission Related \$3,517.48	Non-electric Portion Non-transmission Related 26,162	Excludes PIM admin & ODEC andillary revenue reimbursements, Va Sales & Use Fix, trans deferrals, and charges for generation-related ancillary services. Details Specific identification Details Specific identification based on plant records. The following plan investments are included: Enter Details Chickahominy Skiffes Creek Harmony Village-Hayes; Ox-Occoquan-Pehick-Van Dorn; Skiffes Creek Pender-Oakton; Lanexa-Yorktown

			Attachment 5 - Cost Support 2010 - Actuals		
Regulatory Expense Related to Transmission Cost Support					Page 21 of 42
regulatory Expense related to Hunshill Stort Gost Support					
Line #s Descriptions	Notes	Page #'s & Instructions		Transmission Form 1 Amount Related Non-transmission Related	Details
Allocated General & Common Expenses					
 Less Regulatory Commission Exp Account 928 Directly Assigned A&G 	(Note E)	p323.189b/Attachment 5		\$ 31,460 164 31,296	See FERC Form 1 pages 350-351.
,					
					Transmission related Includes three-year amortizat
77 Regulatory Commission Exp Account 928	(Note G)	p323.189b/Attachment 5		164	of cost of current case.
Safety Related Advertising Cost Support					
ine #s Descriptions Directly Assigned A&G	Notes	Page #'s & Instructions		Form 1 Amount Safety Related Non-safety Related	Details
81 General Advertising Exp Account 930.1	(Note F)	Attachment 5		4,447 - 4,447	
				Adjustment Amt \$(55,291): \$4,502,399 + \$(55,291) = \$4,447,108	
ultiState Workpaper					
ine #s Descriptions Income Tax Rates	Notes	Page #'s & Instructions		State 1 State 2 State 3 State 4	State 5 Details
				Va NC Wva	Enter Calculation
132 SIT=State Income Tax Rate or Composite	(Note I)			5.61% 0.365% 0.24%	6.22%
ducation and Out Reach Cost Support					
				Education &	
ne #s Descriptions Directly Assigned A&G	Notes	Page #'s & Instructions		Form 1 Amount Outreach Other	Details
78 General Advertising Exp Account 930.1	(Note K)	p323.191b		4,447 O 4,447	
				Adjustment Amt \$(55,291): \$4,502,399 + \$(55,291) = \$4,447,108	
Excluded Plant Cost Support				T .	
ine #s Descriptions Adjustment to Remove Revenue Requirements Associated with E		Page #'s & Instructions		0 Description of the	
			Includes only the costs of any Interconnection Facilities constructed for VEPCO's own Generating Facilities after March 15, 2000 in accordance with Order 2003.	0 General Description of	of the Facilities
Instructions:			allel Malcii 13, 2000 iii accurdalice Willi Cruel 2005.	None	
 Remove all investment below 69 kV or generator step up transfor are not a result of the RTEP Process 	mers included in transmission plant in s	service that			
2 If unable to determine the investment below 69kV in a substation		s well as below 69 kV,			
the following formula will be used: A Total investment in substation	Example 1,000,000				
B Identifiable investment in Transmission (provide workpapers)	500,000				
C Identifiable investment in Distribution (provide workpapers) D Amount to be excluded (A x (C / (B + C)))	400,000 444,444				
D. Allindill to be excluded (A X (C / (B + C)))	444,444				Add more lines if necessary
ransmission Related Account 242 Reserves					
			Beginning Year End of Year Average Transmission		
ne #s Descriptions		Page #'s & Instructions	Balance Balance Balance Allocation Related		Details
47 Transmission Related Account 242 Reserves (exclude current ye Directly Assignable to Transmission	ar environmental site related reserve	es)	Enter \$ Enter \$ Amount \$ 5,698 \$ 4,580 \$ 5,139 100% 4,580		
Labor Related, General plant related or Common Plant related			\$ 1,347 \$ 594 \$ 971 4.715% 46		
Plant Related Other			\$ 3,573 \$ 3,659 \$ 3,616 11.63% 421 \$ 153,628 \$ 194,098 \$ 173,863 0.00% -		
Orner Total Transmission Related Reserves			\$ - \$ - \$ - \$ 5,047 To line 47		
epayments ne #s Descriptions	Notes	Page #'s & Instructions		Description of the F	Pronaumonis
occupating	Notes	rage a a monuciono		Description of the r	торизмом
			Burlandar Van Budat Van Australia		

	yments				
Line #	s Descriptions N	Votes	Page #'s & Instructions		Description of the Prepayments
4	8 Prepayments Wages & Salary Allocator Pension Liabilities, if any, in Account 242			Beginning Year	
	Prepayments Prepaid Pensions if not included in Prepayments			\$ 54,581 \$ 62,670 \$ 58,626 4.715% 2.764 \$ - 4.715%	

2010 - Artuals Page 22 of 42

standing Network Credits Cost Support					
e #s Descriptions	Notes	Page #'s & Instructions			Description of the Credits
Notwork Credite			Beginning Year End of Year Average Balance Balance Balance		
Network Credits			Balance Balance Balance		General Description of the Credits
58 Outstanding Network Credits	(Note N)	From PJM	\$ - \$ - \$		
59 Less Accumulated Depreciation Associated with	(Note N)	From PJM	s - s - s -		None
Facilities with Outstanding Network Credits					Add more lines if necessary
ordinary Property Loss					
#s Descriptions	Notes	Page #'s & Instructions	Amount # of Years Amortization W/ interest	Amount Number of years An	nortization
9				5 5	
erest on Outstanding Network Credits Cost Support					
#s Descriptions	Notes	Page #'s & Instructions		0	Description of the Interest on the Credits
				0	General Description of the Credits
				Enter \$	None
			1		Add more lines if necessary
lity Credits under Section 30.9 of the PJM OATT.		Daniel II o la company		A	Description & D.M.D. and T. III
#s Descriptions Revenue Requirement	Notes	Page #'s & Instructions		Amount	Description & PJM Documentation
165 Facility Credits under Section 30.9 of the PJM OATT.				•	
Load Cost Support					
#s Descriptions	Notes	Page #'s & Instructions		1 CP Peak	Description & PJM Documentation
#S Descriptions Network Zonal Service Rate		Page #'s & Instructions PJM Data		1 CP Peak Enter 18,137.000	Description & PJM Documentation
FS Descriptions Network Zonal Service Rate		-		Enter	Description & PJM Documentation
169 1 CP Peak		-		Enter	Description & P.JM Documentation
#S Descriptions Network Zonal Service Rate 69 1 CP Peak Expenses - Other Post Employment Benefits	(Note L)	PJM Data		Enter 18,137,000	Description & PJM Documentation
## Descriptions Network Zonal Service Rate 1 CP Peak Expenses - Other Post Employment Benefits Bound Descriptions		PJM Data Page #'s & Instructions		Enter 18,137,000 Amount	
s Descriptions Network Zonal Service Rate 1 CP Peak supenses - Other Post Employment Benefits Descriptions Total AGC Expenses	(Note L)	PJM Data		Enter 18,137,000 Amount 652,810 Adjustment Amt \$(578.	Description & P.JM Documentation 997): \$653,388,600 + \$(\$78,977) = \$652,809,603
#\$ Descriptions Network.Zonal Service Rate 169 1CP Peak Expenses - Other Post Employment Benefits #\$ Descriptions Total AAG Expenses Less OPEB Current Year Plus: Stated OPEB (2000 actual)	(Note L)	PJM Data Page #'s & Instructions		Enter 18,137,000 Amount 652,810 Adjustment Amt \$(578, (55,993) 27,658	
#\$ Descriptions Network Zonal Service Rate 1 CP Peak Expenses - Other Post Employment Benefits #\$ Descriptions Total AAG Expenses Less OPEB Current Year Plus Stated OPEB (2008 actual)	(Note L)	P.IM Data Page #'s & Instructions p323.197b		Enter 18,137,000 Amount 652,810 Adjustment Amt \$(578.	
is Descriptions. Network Zonal Service Rate 1 CP Peak Expenses - Other Post Employment Benefits is Descriptions Total AAG Expenses Less OPEB Current Year Phys: Stated OPEB (2008 actual)	(Note L)	P.IM Data Page #'s & Instructions p323.197b		Enter 18,137,000 Amount 652,810 Adjustment Amt \$(578, (55,993) 27,658	
## Descriptions Network Zonal Service Rate 1 CP Peak Expenses - Other Post Employment Benefits ## Descriptions Total AAG Expenses Less OPEB Current Year Plus Stated OPEB (2008 actual) ## Current Year Total AAG Expenses	(Note L)	P.IM Data Page #'s & Instructions p323.197b		Enter 18,137,000 Amount 652,810 Adjustment Amt \$(578, (55,993) 27,658	
In the secretary of the	(Note L)	P.IM Data Page #'s & Instructions p323.197b		Enter 18,137,000 Amount 652,810 Adjustment Amt \$(578, (55,993) 27,658	
In the secretary of the	(Note L) Notes	P.JM Data Page #5 & Instructions p323.197b Fixed (2008 actual) Page #5 & Instructions		Enter 18,137,000 Amount 652,810 Adjustment Amt \$(578, (55,993) 27,658 624,475	
#\$ Descriptions Network Zonal Service Rate 1CP Peak 1CP Peak Expenses - Other Post Employment Benefits #\$ Descriptions Total AAG Expenses Less OPEE Gurnent Year Phus "Stated OPEE (2008 actual) Current Year Total AAG Expenses est on Long-Term Debt #\$ Descriptions Interest on Long-Term Debt Less Interest on Short-Term Debt Induded in Account 430	(Note L) Notes	P.JM Data Page #5 & Instructions p323.197b Fixed (2008 actual)		Enter 18,137,000 Amount 652,810 Adjustment Amt \$(578, (55,993) - 27,658 - 624,475 Amount 370,951 (1,679)	
#\$ Descriptions Network Zonal Service Rate 169 1CP Peak Network Zonal Service Rate 169 1CP Peak #\$ Description Renefits #\$ Description Renefits #\$ Description Renefits Factor	(Note L) Notes	P.JM Data Page #5 & Instructions p323.197b Fixed (2008 actual) Page #5 & Instructions		Enter 18,137,000 Amount 652,810 Adjustment Amt 5(578, (55,943) 27658 624,475 Amount 370,951	

Virginia Electric and Power Company ATTACHMENT H-16A

Attachment 6 - True-up Adjustment for Network Integration Transmission Service

The True-Up Adjustment component of the Formula Rate for each Rate Year beginning with 2010 shall be determined as follows: 1

- (i) Beginning with 2009, no later than June 15 of each year VEPCO shall recalculate an adjusted Annual Transmission Revenue Requirement for the previous calendar year based on its actual costs as reflected in its Form No. 1 and its books and records for that calendar year, consistent with FERC accounting policies.
- (ii) VEPCO shall determine the difference between the recalculated Annual Transmission Revenue Requirement as determined in paragraph (i) above, and ATRR based on projected costs for the previous calendar year (True-Up Adjustment Before Interest).
- (iii) The True-Up Adjustment shall be determined as follows:

True-Up Adjustment equals the True-Up Adjustment Before Interest multiplied by (1+i)^24 months

Where i = Sum of (the monthly rates for the 7 months ending July 31 of the current year and the monthly rates for the 12 months ending December 31 of the preceding year) divided by 19 months.

Each monthly rate used to calculate i shall be calculated pursuant to the Commission's regulations at 18 C.F.R. § 35.19a.

Summary of Formula Rate Process including True-Up Adjustment

Month Year Action

Fall	2007 TO populates the formula with Year 2008 estimated data	
Sept	2008 TO populates the formula with Year 2009 estimated data	
June	2009 TO populates the formula with Year 2008 actual data and calculates the 2008 True-Up Adjustment Before Interest	i
Sept	2009 TO calculates the Interest to include in the 2008 True-Up Adjustment	
Sept	2009 TO populates the formula with Year 2010 estimated data and 2008 True-Up Adjustment	
June	2010 TO populates the formula with Year 2009 actual data and calculates the 2009 True-Up Adjustment Before Interest	i
Sept	2010 TO calculates the Interest to include in the 2009 True-Up Adjustment	
Sept	2010 TO populates the formula with Year 2011 estimated data and 2009 True-Up Adjustment	
June	(Year) TO populates the formula with (Year -1) actual data and calculates the (Year-1) True-Up Adjustment Before Intere	st
Sept	(Year) TO calculates the Interest to include in the (Year-1) True-Up Adjustment	
Sept	(Year) TO populates the formula with (Year +1) estimated data and (Year-1) True-Up Adjustment	

- No True-Up Adjustment will be included in the Annual Transmission Revenue Requirement for 2008 or 2009 since the Formula Rate was not in effect for 2006 or 2007.
- To the extent possible each input to the Formula Rate used to calculate the actual Annual Transmission Revenue Requirement included in the True-Up Adjustment either will be taken directly from the FERC Form No. 1 or will be reconcilable to the FERC Form No. 1 by the application of clearly identified and supported information. If the reconciliation is provided through a worksheet included in the filed Formula Rate template, the inputs to the worksheet must meet this transparency standard, and doing so will satisfy this transparency requirement for the amounts that are output from the worksheet and input to the main body of the Formula Rate.

Calendar Year Do for Each Calendar Year beginning in 2009

A ATRR based on actual costs included for the previous calendar year but excludes the true-up adjustment.

B ATRR based on projected costs included for the previous calendar year but excludes the true-up adjustment.

C Difference (A-B)

D Future Value Factor (1+i)^24

E True-up Adjustment (C*D)

347,122.68 309,974.69 37,148 1.00000 37,148

Where:

i = interest rate as described in (iii) above.

Virginia Electric and Power Company ATTACHMENT H-16A

Attachment 6A - True-up Adjustment for Annual Revenue Requirements recovered under Schedule 12

The True-Up Adjustment component of the annual revenue requirement for each project included in Attachment 7 for each Rate Year beginning with 2010 shall be determined as follows:

- (i) Beginning with 2009, no later than June 15 of each year VEPCO shall recalculate an adjusted Annual Revenue Requirement for the previous calendar year based on its actual costs as reflected in its Form No. 1 and its books and records for that calendar year, consistent with FERC accounting policies.₂
- (ii) VEPCO shall determine the difference between the recalculated Annual Revenue Requirement and the Annual Revenue Requirement based on its projections (True-Up Adjustment Before Interest).
- (iii) The True-Up Adjustment for each project shall be determined as follows:

True-Up Adjustment equals the True-Up Adjustment Before Interest multiplied by (1+i)^24 months

Where i = Sum of (the monthly rates for the 7 months ending July 31 of the current year and the monthly rates for the 12 months ending December 31 of the proceeding year) divided by 19 months.

Each monthly rate used to calculate i shall be calculated pursuant to the Commission's regulations at 18 C.F.R. § 35.19a.

Summary of Formula Rate Process including True-Up Adjustment

Month Year Action Fall 2007 TO populates the formula with Year 2008 estimated data Sept 2008 TO populates the formula with Year 2009 estimated data June 2009 TO populates the formula with Year 2009 estimated data Sept 2009 TO calculates the Interest to include in the 2008 True-Up Adjustment Sept 2009 TO populates the formula with Year 2010 estimated data and 2008 True-Up Adjustment Sept 2010 TO populates the formula with Year 2010 estimated data and 2008 True-Up Adjustment June 2010 TO populates the formula with Year 2009 actual data and calculates the 2009 True-Up Adjustment Before Interest Sept 2010 TO calculates the Interest to include in the 2009 True-Up Adjustment Sept 2010 TO populates the formula with Year 2011 estimated data and 2009 True-Up Adjustment June (Year) TO populates the formula with (Year -1) actual data and calculates the (Year-1) True-Up Adjustment Sept (Year) TO calculates the Interest to include in the (Year-1) True-Up Adjustment Sept (Year) TO populates the formula with (Year +1) estimated data and (Year-1) True-Up Adjustment

- No True-Up Adjustment will be included in the annual revenue requirements for 2008 or 2009 since the Formula Rate was not in effect for 2006 or 2007. For all true-up calculations, the ATRR will be adjusted to exclude any true-up adjustment.
- To the extent possible, each input to the Formula Rate used to calculate the actual Annual Revenue Requirement included in the True-Up Adjustment either will be taken directly from the FERC Form No. 1 or will be reconcilable to the FERC Form No. 1 by the application of clearly identified and supported information. If the reconciliation is provided through a worksheet included in the filed Formula Rate template, the inputs to the worksheet must meet this transparency standard, and doing so will satisfy this transparency requirement for the amounts that are output from the worksheet and input to the main body of the Formula Rate.

Virginia Electric and Power Company ATTACHMENT H-16A

Attachment 7 - Transmission Enhancement Annual Revenue Requirement Worksheet (dollars)

Per FERC order in Docket No. ER08-92, the ROE is 11.4%, which includes a 50 basis point RTO membership adder as authorized by FERC to become effective January 1, 2008. Per FERC order in Docket No. _____, the ROE for each specific projectorder will also include either an 150 or 125 basis point transmission incentive adder as authorized by the Commission. ___, the ROE for each specific project identified in that

An Annual Revenue Requirement will not be determined in this Attachment 7 for RTEP projects that have not been identified as qualifying for an incentive and for which 100% of the cost is allocated to the Dominion zone. To the extent the cost allocation of such RTEP projects changes to be other than 100% allocated to the Dominion zone, the Annual Revenue Requirements will be determined in this Attachment 7 for

1 New Plant Carrying Charge

2 Fixed Charge Rate (FCR) if not a CIAC

		Formula Lin	ne ne	
3	Α	154	Net Plant Carrying Charge without Depreciation	16.8125%
4	В	161	Net Plant Carrying Charge with 100 Basis Point increase in ROE without Depreciation	17.5894%
5	С		Line B less Line A	0.7769%
6 FC	R if a CIAC			
7	n	155	Net Plant Carrying Charge without Depreciation, Return, or Income Taxes	5 5678%

8 The FCR resulting from Formula is for the rate period only.

9 Therefore actual revenues collected or the lack of revenues collected in other years are not applicable.

10 Details			Project A				Project	В	
11 Schedule 12	(Yes or No)	Yes	b0217			Yes	b0222		
12 Life		51	Upgrade Mt.Storm	- Doubs 500 kV	'	51	Install 150 MVAR ca	apacitor	
13 FCR W/O incentive	Line 3	16.8125%				16.8125%	at Loudoun		
14 Incentive Factor (Ba	sis Points /100)	0				0			
15 FCR W incentive L.1	3 +(L.14*L.5)	16.8125%				16.8125%			
Investment		1,911,923				1,671,946			
17 Annual Depreciation	Annual Depreciation Exp 37,489					32,783			
18 In Service Month (1-	12)	12				9			
19	Invest Yr	Beginning	Depreciation	Ending	Rev Req	Beginning	Depreciation	Ending	Rev Req
20 W / O incentive	2006					1,671,946	9,562	1,662,384	
21 W incentive	2006					1,671,946	9,562	1,662,384	
22 W / O incentive	2007	1,911,923	1,562	1,910,361		1,662,384	32,783	1,629,601	
23 W incentive	2007	1,911,923	1,562	1,910,361		1,662,384	32,783	1,629,601	
24 W / O incentive	2008	1,910,361	37,489	1,872,872		1,629,601	32,783	1,596,818	
25 W incentive	2008	1,910,361	37,489	1,872,872		1,629,601	32,783	1,596,818	
26 W / O incentive	2009	1,872,872	37,489	1,835,384		1,596,818	32,783	1,564,034	
27 W incentive	2009	1,872,872	37,489	1,835,384		1,596,818	32,783	1,564,034	
28 W / O incentive	2010	1,835,384	37,489	1,797,895	342,912	1,564,034	32,783	1,531,251	292,981
29 W incentive	2010	1,835,384	37,489	1,797,895	342,912	1,564,034	32,783	1,531,251	292,981

Lines continue as new rate years are added.

In the formulas used in the Columns for lines 19+ are as follows:

"In Service Month" is the first month during the first year that the project is placed in service or recovery is request for the project.

"Beginning" is the investment on line 16 for the first year and is the "Ending" for the prior year after the first year.

"Depreciation" is the annual depreciation in line 17 divided by twelve times the difference of 12.5 minus line 18 in the first year and line 17 thereafter.

"Ending" is "Beginning" less "Depreciation"

Revenue Requirement used for crediting is ("Beginning" plus "Ending") divided by two times line 13 times the quotient of 12.5 minus line 18 divided by 12 plus "Depreciation" the first year and ("Beginning" plus "Ending") divided by two times line 13 plus "Depreciation" thereafter.

Revenue Requirement used for charging is ("Beginning" plus "Ending") divided by two times line 15 times the quotient of 12.5 minus line 18 divided by 12 plus "Depreciation" for the first year and ("Beginning" plus "Ending") divided by two times line 15 times the quotient of 12.5 minus line 18 divided by 12 plus "Depreciation" for the first year and ("Beginning" plus "Ending") divided by two times line 15 plus "Depreciation" thereafter.

Formula Logic to be copied on new lines added each year after line 25. Using 2009 as an example, the logic will be included in lines 26 and 27.

Beginning with the annual revenue requirements determined in 2009 for 2010, the annual revenue requirements based on projected costs will include a True-Up Adjustment for the previous calendary year in accordance with Attachment 6 A and as calculated in Lines A through I below.

Projected Revenue Requirements are calculated using the logic described for lines 19 + but with actual data for the indicated year.

Do for Each Calendar Year beginning in 2009 for True-Up Adjustments applicable to 2010 annual revenue requirements.

Α	Projected Revenue Requirement without Incentive for Previous Calendar Year*	335,655	286,69
В	Projected Revenue Requirement with Incentive for Previous Calendar Year*	335,655	286,69
С	Actual Revenue Requirement without Incentive for Previous Calendar Year *	342,912	292,98
D	Actual Revenue Requirement with Incentive for Previous Calendar Year *	342,912	292,98
Ε	True-Up Adjustment Before Interest without Incentive for Previous Calendar Year (C-A)	7,257	6,28
F	True-Up Adjustment Before Interest with Incentive for Previous Calendar Year (B-D)	7,257	6,28
G	Future Value Factor (1+i)^24 months from Attachment 6		
Н	True-Up Adjustment without Incentive (E*G)	-	-
- 1	True-Up Adjustment with Incentive (F*G)	-	-

^{*} These amounts do not include any True-Up Adjustments.

Additional columns to be inserted after the last project as new projects are added to formula.

Projected Revenue Requirement including True-up Adjustment, if applicable W / O incentive W incentive

Project G-1 is labled as Project G in the 2008 and 2009 Annual Updates

	Project E	Ē			Projec	t G-1			Project (3-2	
Yes	B0226			Yes	B0403			Yes	B0403		
51	Install 500/230 kV to	ransformer at		51	2nd Dooms 500/230 kV transformer			51	2nd Dooms 500/230 kV transformer		
16.8125%	Clifton and Clifton 5	00 KV 150 MVA	AR.	16.8125%	addition			16.8125%	addition		
0	capacitor			0				0			
16.8125%				16.8125%	%			16.8125%	Spare Transformer Addition		
8,241,202				7,173,623				2,414,294			
161,592				140,659				47,339			
9				11				4			
					_						
Beginning	Depreciation	Ending	Rev Req	Beginning	Depreciation	Ending	Rev Req	Beginning	Depreciation	Ending	Rev Req
8,241,202	47,131	8,194,071		7,173,623	17,582	7,156,041					
8,241,202	47,131	8,194,071		7,173,623	17,582	7,156,041					
8,194,071	161,592	8,032,479		7,156,041	140,659	7,015,381					
8,194,071	161,592	8,032,479		7,156,041	140,659	7,015,381					
8,032,479	161,592	7,870,887		7,015,381	140,659	6,874,722		2,414,294	33,532	2,380,762	
8,032,479	161,592	7,870,887		7,015,381	140,659	6,874,722		2,414,294	33,532	2,380,762	
		7 700 004	1.471.303	6.874.722	140.659	6,734,063	1.284.649	2,380,762	47,339	2.333,423	443.626
7,870,887	161,592	7,709,294	1,471,303	0,014,122							

1,436,368	1,127,847	431,053
1,436,368	1,127,847	431,053
1,471,303	1,284,649	443,626
1,471,303	1,284,649	443,626
34,935	156,802	12,573
34,935	156,802	12,573

	Projec	4 11 4			Drai	ect H-2			Project	шэ		
Yes	b0328.1	4 11-1		Yes	b0328.1	ect 11-2		Yes	b0328.1	.11-3		
51	Build new Meado	whrook Loudon 50	nOk\/ circuit	51	Build new Meado	whrook I oudon I	500k\/ circuit	51	Build new Meadowbrook-Loudon 500kV circuit			
16.8125%	(30 of 50 miles)	WDIOOK-LOUGOII 30	OK V CITCUIT	16.8125%	(30 of 50 miles)	WDIOOK-LOUGOII (JOOK V CIICUIL	16.8125%	(30 of 50 miles)			
1.5	(30 or 30 filles)			1.5	(30 of 30 filles)			1.5	(30 of 30 fillies)			
17.9778%	line 2101 v11			17.9778%	Line 2030 & 559	v12 & v13		17.9778%	Line 580 - Phase 1			
21.850.320	IIIC ZIOI VII			45.089.768	Line 2000 & 500	V12 Q V13		13.581.000				
428,438				884,113			266,294					
	6			12				7				
Beginning	Depreciation	Ending	Rev Req	Beginning	Depreciation	Ending	Rev Req	Beginning	Depreciation	Ending	Rev Req	
04.050.000	200.070	04.040.050		45 000 700	00.000	45 050 000						
21,850,320	232,070	21,618,250		45,089,768	36,838	45,052,930						
21,850,320	232,070	21,618,250	4 000 005	45,089,768	36,838	45,052,930	0.004.007	40 504 000	100.051	10 150 010	4 400 000	
21,618,250	428,438	21,189,812	4,026,995	45,052,930	884,113	44,168,817	8,384,327	13,581,000	122,051	13,458,949	1,163,866	
21,618,250	428,438	21,189,812	4,276,414	45,052,930	884,113	44,168,817	8,904,172	13,581,000	122,051	13,458,949	1,236,074	



<u>-</u>

	Project H-4	4			Project	H-5			Project	: H-6	
Yes	b0328.1			Yes	b0328.1			Yes	b0328.1		
51	Build new Meadowbrook-Le	oudon 500kV circuit	1	51	Build new Meadowbrook	k-Loudon 500kV circui	it	51	Build new Meadowbrod	k-Loudon 500kV circu	t
16.8125%	(30 of 50 miles)				(30 of 50 miles)			16.8125%	(30 of 50 miles)		
1.5				1.5				1.5			
17.9778%	Line 124				Line 114			17.9778%	Clevenger DP/580		
11,317,500				14,682,570				16,900,800			
221,912				287,894				331,388			
4				6				9			
Beginning	Depreciation	Ending	Rev Req	Beginning	Depreciation	Ending	Rev Reg	Beginning	Depreciation	Ending	Rev Reg
Beginning	Depreciation	Enaing	Rev Req	Beginning	Depreciation	Enaing	Rev Req	Beginning	Depreciation	Ending	Rev Req
11,317,500	157,188	11,160,313	1,495,614	14,682,570	155,942	14,526,628	1,485,952	16,900,800	96,655	16,804,145	923,042
11,317,500	157,188	11,160,313	1,588,382	14,682,570	155,942	14,526,628	1,578,135	16,900,800	96,655	16,804,145	980,319



	Project H-7				Project	H-8			Projec	t H-9	
Yes	b0328.1			Yes	b0328.1			Yes	b0328.3		
51	Build new Meadowbrook-Lou	udon 500kV circuit	t	51	Build new Meadowbroo	k-Loudon 500kV circi	uit	51	Upgrade Mt Storm 50	0 kV Substation	
16.8125%	(30 of 50 miles)			16.8125%	(30 of 50 miles)			16.8125%			
1.5	Line 580 - Phase 2			1.5				1.5			
17.9778%				17.9778%	17.9778% Line 535		17.9778%				
11,362,770											
222,799				-				-			
12											
Dii	Di	F	D D	Dll	Danier Inties	F	D D	Dtt	Dl-tl	Fdi	D D
Beginning	Depreciation	Ending	Rev Req	Beginning	Depreciation	Ending	Rev Req	Beginning	Depreciation	Ending	Rev Req
11,362,770		11,353,487	88,849								
11,362,770	9,283	11,353,487	94,364								



	Project H-10			Project	i I-1			Projec	t I-2A	
Yes	b0328.4		Yes	b0329			Yes	b0329		
51	Upgrade Loudoun 500 kV Substation		51	Carson-Suffolk 500 kV	line +		51	Carson-Suffolk 500 kV	line +	
16.8125%			16.8125%	Suffolk 500/230 # 2 transformer +			16.8125%	Suffolk 500/230 # 2 tra	ansformer +	
1.5			1.5	Suffolk - Thrasher 230kV line			1.5	Suffolk - Thrasher 230	kV line	
17.9778%			17.9778%				17.9778%			
			2,434,850	Cost associated with below 500 kV elements.				Cost associated with I	below 500 kV element	S.
-			47,742	2			-			
			12							
Beginning	Depreciation Ending	Rev Req	Beginning	Depreciation	Ending	Rev Req	Beginning	Depreciation	Ending	Rev Req
			0.404.050	4 000	0.400.004					
			2,434,850	1,989	2,432,861					
			2,434,850	1,989	2,432,861					
			2,432,861	47,742	2,385,119	452,754				
			2,432,861	47,742	2,385,119	480,826				



	Project I-2B			Project J			Project K-	1	
Yes	b0329		Yes	b0512		No			
51	Carson-Suffolk 500 kV line +		51	MAPP Project Domin	ion Portion	51	Loudoun Bank # 1 transf	ormer	
16.8125%	Suffolk 500/230 # 2 transformer +		16.8125%			16.8125%	replacement		
1.5	Suffolk - Thrasher 230kV line		1.5			1.5			
17.9778%			17.9778%			17.9778%			
	Cost associated with Regional Facili					13,599,981			
-	Necessary Lower Voltage Facilities.		-			266,666			
						12			
Beginning	Depreciation Ending	Rev Req	Beginning	Depreciation En	ding Rev Req	Beginning	Depreciation	Ending	Rev Req
						13,599,981	11,111	13,588,870	
						13,599,981	11,111	13,588,870	
						13,588,870	266,666	13,322,204	2,528,882



	Project K-	2			Project L	-1a			Project	L-1b	
No				No				No			
51	Loudoun Bank # 2 transf	ormer		51	Ox Bank # 1 transf	former		51	Ox Bank # 1 tran	sformer	
	replacement			16.8125%	replacement			16.8125%	spare		
1.5				1.5				1.5			
17.9778%				17.9778%				17.9778%			
14,628,162				10,714,404				3,072,185			
286,827				210,086				60,239			
5				7				12			
Beginning	Depreciation	Ending	Rev Req	Beginning	Depreciation	Ending	Rev Req	Beginning	Depreciation	Ending	Rev Req
				10,714,404	96,290	10,618,114		3,072,185	2,510	3,069,675	
				10,714,404	96,290	10,618,114		3,072,185	2,510	3,069,675	
14,628,162		14,448,895	1,706,950	10,618,114	210,086	10,408,028	1,977,599	3,069,675	60,239	3,009,436	571,265
14,628,162	179,267	14,448,895	1,812,835	10,618,114	210,086	10,408,028	2,100,107	3,069,675	60,239	3,009,436	606,685

1,767,522	1,879,065	507,152
1,872,316	1,990,319	537,206
1,706,950	1,977,599	571,265
1,812,835	2,100,107	606,685
(60,571)	98,534	64,113
(59,481)	109,788	69,478

	Project	L-2			Project	М			Proje	ct N	
No				No				No			
	Ox Bank # 2 trans	former		51	Yadkin Bank # 2 tran	nsformer		51	Carson Bank # 1	ransformer	
	replacement			16.8125%	replacement			16.8125%	replacement		
1.5				1.5				1.5			
17.9778%				17.9778%				17.9778%			
11,501,538				16,538,028				18,478,422			
225,520				324,275				362,322			
3				6				5			
Beginning	Depreciation	Ending	Rev Req	Beginning	Depreciation	Ending	Rev Req	Beginning	Depreciation	Ending	Rev Req
11,501,538	178,537	11,323,001									
11,501,538	178,537	11,323,001									
11,323,001	225,520	11,097,481	2,110,245	16,538,028	175,649	16,362,379	1,673,733	18,478,422	226,451	18,251,971	2,156,234
11,323,001	225,520	11,097,481	2,240,876	16,538,028	175,649	16,362,379	1,777,567	18,478,422	226,451	18,251,971	2,289,989

1,852,017	1,760,262	2,055,473
1,961,590	1,864,627	2,177,340
2,110,245	1,673,733	2,156,234
2,240,876	1,777,567	2,289,989
258,228	(86,529)	100,761
279,287	(87,060)	112,649

• •

	Project O		Project P			Project	Q	
No 51 16.8125% 1.5 17.9778%	Lexington Bank # 1 transformer replacement	No 51 16.8125% 1.5 17.9778%	Dooms Bank # 7 transformer replacement		No 51 16.8125% 1.5 17.9778% 11,725,664 229,915	Valley Bank #1 trans	sformer	
Beginning	Depreciation Ending Rev Req	Beginning	Depreciation Ending F	Rev Req	Beginning	Depreciation	Ending	Rev Req
					11,725,664 11,725,664	9,580 9,580	11,716,084 11,716,084	91,687 97,378

64,709	126,029	1,286,066
68,547	133,506	1,362,315
		91,687
		97,378
(64,709)	(126,029)	(1,194,379) (1,264,937)
(68,547)	(133,506)	(1,264,937)
-	-	-

	Project R-1				Project R-2			Projec	t S	
No	s0124			No	s0124		No	s0133		
51	Garrisonville 230 kV	UG line		51	Garrisonville 230 kV UG lir	ie	51	Pleasant View Han	nilton 230kV	
16.8125%	Phase 1			16.8125%	Phase 2		16.8125%	transmission line		
1.25				1.25			1.25			
17.7836%				17.7836%			17.7836%			
90,914,658							72,808,224			
1,782,640				-			1,427,612			
6							10			
Beginning	Depreciation	Ending	Rev Req	Beginning	Depreciation Endin	g Rev Req	Beginning	Depreciation	Ending	Rev Req
1							l			
90,914,658	965,597	89,949,061	9,201,031				72,808,224	297,419	72,510,805	2,842,398

Includes all of R	13,704,949		10,163,082
	14,382,076		10,665,215
	9,201,031	-	2,842,398
	9,676,701	-	2,989,393
	(4,503,918)	-	(7,320,685) (7,675,822)
	(4,705,376)	-	(7,675,822)
	_	_	_

	Project T-1			Projec	t T-2			Projec	t U-1	
Yes	b0768		Yes	b0768			Yes	b0453.1		
51	Glen Carlyn Line 251 GIB substatio	n project	51	Glen Carlyn Line	251 GIB substat	tion project	51	Convert Remingt	ton - Sowego	
16.8125%			16.8125%				16.8125%	115kV to 230kV		
1.25	Loop Line 251 Idylwood Arlington	n into	1.25	Loop Line 251 ldy	lwood Arlingt	on into	1.25			
17.7836%	the GIS sub		17.7836%	the GIS sub			17.7836%			
226,781			-				1,498,280			
4,447			-				29,378			
6			-				9			
Beginning	Depreciation Ending	Rev Req	Beginning	Depreciation	Ending	Rev Req	Beginning	Depreciation	Ending	Rev Req
226,781	2,409 224,372	22,951					1,498,280	8,569	1,489,711	81,829
226,781	2,409 224,372	24,138					1,498,280	8,569	1,489,711	86,060

1,932,054	386,411	
2,027,512	405,502	
22,951	en e	81,829
24,138	en e	86,060
(1,909,103)	(386,411)	81,829
(2,003,374)	(405,502)	86,060

	Project U-2			Project	Project W					
Yes	b0453.2		Yes	b0337			Yes	b0467.2		
51	Add Sowego - Gainsville 230 kV		51	Build Lexington 230kV	ring bus		51	Reconductor the D	ickerson - Plea	asant
16.8125%			16.8125%				16.8125%	View 230 kV circuit	t	
1.25			1.25				1.25			
17.7836%			17.7836%				17.7836%			
			6,407,258							
-			125,633				-			
			3							
Beginning	Depreciation Ending	Rev Req	Beginning	Depreciation	Ending	Rev Req	Beginning	Depreciation	Ending	Rev Req
			0.407.050	00.450	0.007.700					
			6,407,258	99,459	6,307,799					
			6,407,258	99,459	6,307,799	4 475 570				
-		-	6,307,799	125,633	6,182,166	1,175,572				
-		-	6,307,799	125,633	6,182,166	1,236,215				



	Project)	(Project	t AA - 1		Project AB-2				
Yes	b0311			Yes	b0231			Yes	b0456			
51	Reconductor Idylw	ood to Arlingto	n	51	Install 500 kV b	reakers and		51	Re-Conductor 9.4 miles	of Edinburg - N	It. Jackson	
16.8125%	230 kV			16.8125%	500 kV bus wo	rk at Suffolk		16.8125%	115 kV			
1.25				0				0				
17.7836%				16.8125%				16.8125%				
3,196,608				21,756,777				4,839,985				
62,679				426,603				94,902				
8				11				11				
Beginning	Depreciation	Ending	Rev Req	Beginning	Depreciation	Ending	Rev Req	Beginning	Depreciation	Ending	Rev Req	
0.400.000	00.504	0.470.404		04 750 777	50.005	04 700 450		4 000 005	44.000	4 000 400		
3,196,608		3,173,104		21,756,777	53,325	21,703,452		4,839,985	11,863	4,828,122		
3,196,608		3,173,104		21,756,777	53,325	21,703,452		4,839,985	11,863	4,828,122		
3,173,104		3,110,425	590,888	21,703,452	426,603	21,276,848	4,039,640	4,828,122	94,902	4,733,221	898,653	
3,173,104	62,679	3,110,425	621,397	21,703,452	426,603	21,276,848	4,039,640	4,828,122	94,902	4,733,221	898,653	

597,955	683,800	241,931
627,398	683,800	241,931
590,888	4,039,640	898,653
621,397	4,039,640	898,653
(7,067)	3,355,840	656,722
(6,001)	3,355,840	656,722

· .

	Project	AC .			Project A	\G			2009 Ad	d-1	
Yes	b0227			Yes	b0455			Yes	B0453.3		
51	Install 500/230 kV	transformer at Br	risters;	51	Add 2nd Endless Ca	everns 230/115	5kV	51	Add Sowego 230/11	15/ kV transform	ner
16.8125%	build new 230 kV E	Bristers- Gainesvi	lle circuit,	16.8125%	transformer			16.8125%			
0	upgrade two Loudo	oun - Brambleton	circuits	0				1.25			
16.8125%				16.8125%				17.7836%			
21,403,678				3,554,673				3,355,513			
419,680				69,699				65,794			
6				5				9			
Beginning	Depreciation	Ending	Rev Req	Beginning	Depreciation	Ending	Rev Req	Beginning	Depreciation	Ending	Rev Req
21,403,678	227,327	21,176,351		3,554,673	43,562	3,511,111		3,355,513	19,190	3,336,323	
21,403,678	227,327	21,176,351		3,554,673	43,562	3,511,111		3,355,513	19,190	3,336,323	
21,176,351	419,680	20,756,671	3,944,680	3,511,111	69,699	3,441,411	654,147	3,336,323	65,794	3,270,529	621,184
21,176,351	419,680	20,756,671	3,944,680	3,511,111	69,699	3,441,411	654,147	3,336,323	65,794	3,270,529	653,262

Recombine AC from AC-1a and AC-1b
AC-1a plus AC-1b equals AC
3,088,161.14 684,986.85 3,773,148 403,037 265,560
3,088,161.14 684,986.85 3,773,148 403,037 265,560
3,944,680 654,147 621,184
171,532 251,110 368,114
171,532 251,110 387,702

	2009 Ad	ld-6			Projec	t AJ				
Yes	B0837			Yes	B0327			If Yes for Schedule	If No for Schedule	12 include in
51	At Mt. Storm, repla	ce the existing N	MOD on	51	Build 2nd Harrison	nburg - Valley 2	230 kV	12 Include in this	this Sum.	
16.8125%	the 500 kV side of t	the transformer	with a	16.8125%		,		Total.		
0	circuit breaker			0						
16.8125%				16.8125%						
779,172				6,115,414					Annual Revenue	Annual Revenue
15,278				119,910					Requirement	Requirement
6				7					including Incentive	excluding
									if Applicable	Incentive
Beginning	Depreciation	Ending	Rev Req	Beginning	Depreciation	Ending	Rev Req	Total	Sum	Sum
770 470	0.070	770 000								
779,172	8,276	770,896							ĺ	
779,172	8,276	770,896	440.004	C 445 444	F4.0F0	0.000.455	504.070	24 554 002		04.000.000
770,896	15,278	755,619	143,601	6,115,414	54,959	6,060,455	524,079	34,554,093		24,860,023
770,896	15,278	755,619	143,601	6,115,414	54,959	6,060,455	524,079	35,800,030	26,277,208	

104,560	682,761
104,560	682,761
143,601	524,079
143,601	524,079
39,041	(158,681)
39,041	(158,681)

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Virginia Electric and Power Company ATTACHMENT H-16A

Attachment 8 - Securitization Workpaper (000's)

Line ?	#	Long Term Interest	
	105	Less LTD Interest on Securitization Bonds	0
		Capitalization	
	115	Less LTD on Securitization Bonds	0

Virginia Electric and Power Company ATTACHMENT H-16A

Attachment 9 - Depreciation Rates¹

Plant Type	Applied Depreciation <u>Rate</u>
Transmission Plant Land	
Land Rights	1.36%
Structures and Improvements	1.41%
Station and Equipment	2.02%
Towers and Fixtures	2.36%
Poles and Fixtures	1.89%
Overhead conductors and Devices	1.90%
Underground Conduit	1.74%
Underground Conductors and Devices	2.50%
Roads and Trails	1.17%
General Plant	
Land Rights	1.70%
Structures and Improvements - Major	1.82%
Structures and Improvements - Other	2.26%
Communication Equipment	3.20%
Communication Equipment - Clearing	6.22%
Communication Equipment - Massed	6.22%
Communication Equipment - 25 Years	3.72%
Office Furniture and Equipment - EDP Hardware	27.38%
Office Furniture and Equipment - EDP Fixed Location	12.21%
Office Furniture and Equipment	1.64%
Laboratory Equipment	4.23%
Miscellaneous Equipment	2.53%
Stores Equipment	5.08%
Power Operated Equipment Tools, Shop and Garage Equipment	8.16% 4.76%
Electric Vehicle Recharge Equipment	13.23%
Lieutio venicie Necharge Equipment	13.23%

¹Depreciation rates may be changed only pursuant to a Section 205 or Section 206 proceeding.

CERTIFICATE OF SERVICE

I hereby certify that I have served this day copies of the foregoing on the official service list compiled by the Office of the Secretary in accordance with Rule 2010 of the Commission Rules of Practice and Procedure.

Dated at Wa	ashington, D.C.	this 8 th day	of January, 20	013.

/s/		
	Jesse Halpern	

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Facsimile: 202/778-6460

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