

COMPANY NAME
RATE OF RETURN STATEMENT - EARNINGS TEST - PER BOOKS
FOR THE TEST YEAR ENDED --/--/--
USING THIRTEEN MONTH AVERAGE RATE BASE AND COMMON EQUITY

Exhibit No.: _
Witness: _
Schedule 9

LINE NO.	(1) Total Company	(2) Non-Jurisdictional	(3) Virginia Cost of Service Amount (1)-(2)	(4) Retail Transmission Per Books	(5) Generation Per Books	(6) Distribution Per Books	(7) Virginia Jurisdictional Gen. and Distr. Cost of Service (5)+(6)
1	OPERATING REVENUE						
2	BASE RATES AND 56-585.1 A4, A5, AND A6 RACS						
3	FUEL FACTOR						
4	LATE PAYMENT FEES						
5	MISCELLANEOUS						
6	TOTAL OPERATING REVENUES						
7	OPERATING REVENUE DEDUCTIONS						
8	OPERATION & MAINTENANCE EXPENSE						
9	DEPRECIATION & AMORTIZATION						
10	FEDERAL INCOME TAXES						
11	STATE INCOME TAXES						
12	TAXES OTHER THAN INCOME TAXES						
13	(GAIN)/LOSS ON DISPOSITION OF PROPERTY						
14	TOTAL OPERATING REVENUE DEDUCTIONS						
15	OPERATING INCOME						
16	PLUS: AFUDC						
17	LESS: CHARITABLE DONATIONS						
18	INTEREST EXPENSE ON CUSTOMER DEPOSITS						
19	INTEREST ON SUPPLIER REFUNDS						
20	OTHER INTEREST EXPENSE/(INCOME)						
21	ADJUSTED OPERATING INCOME						
22	PLUS: OTHER INCOME/(EXPENSE)						
23	LESS: INTEREST EXPENSE-BOOKED						
24	PREFERRED DIVIDENDS						
25	ITC CAPITAL EXPENSE						
26	n/a	n/a	n/a	n/a	n/a	n/a	n/a
26	INCOME AVAILABLE FOR COMMON EQUITY						
27	ALLOWANCE FOR WORKING CAPITAL						
28	PLUS: NET UTILITY PLANT						
29	LESS: OTHER RATE BASE DEDUCTIONS						
30	TOTAL AVERAGE RATE BASE						
31	TOTAL AVERAGE CAPITAL						
32	AVERAGE COMMON EQUITY CAPITAL						
33	% RATE OF RETURN EARNED ON AVG. RATE BASE						
34	% RATE OF RETURN EARNED ON AVG. COMMON EQ.						

Notes:
For utilities subject to § 56-585.1, Column (2) non-jurisdictional shall include generation, transmission and distribution amounts attributable to non-jurisdictional customers. Retail transmission shall not be excluded in this column.