

COMPANY NAME
RATE BASE STATEMENT - EARNINGS TEST - PER BOOKS
THIRTEEN-MONTH AVERAGE PER BOOKS RATE BASE

Exhibit No.: _____
Witness: _____
Schedule 12

LINE NO.	(1) <u>Total Company</u>	(2) <u>Non-Jurisdictional</u>	(3) Virginia Cost of Service <u>Amount</u> (1)-(2)	(4) Retail Transmission <u>Per Books</u>	(5) Generation <u>Per Books</u>	(6) Distribution <u>Per Books</u>	(7) Virginia Jurisdictional Gen. and Distr. <u>Cost of Service</u> (5)+(6)
1	<u>ALLOWANCE FOR WORKING CAPITAL</u>						
2	MATERIAL AND SUPPLIES						
3	CASH WORKING CAPITAL (LEAD LAG STUDY)						
4	DEFERRED FUEL/DEFERRED GAS NET OF FIT						
5	OTHER WORKING CAPITAL						
6	<u>TOTAL ALLOWANCE FOR WORKING CAPITAL</u>						
7	<u>NET UTILITY PLANT</u>						
8	UTILITY PLANT IN SERVICE						
9	ACQUISITION ADJUSTMENTS						
10	CONSTRUCTION WORK IN PROGRESS						
11	PLANT HELD FOR FUTURE USE						
12	LESS: ACCUMULATED PROVISION FOR DEPRECIATION						
13	AND AMORTIZATION						
14	CUSTOMER ADVANCES FOR CONSTRUCTION						
15	<u>TOTAL NET UTILITY PLANT</u>						
16	<u>RATE BASE DEDUCTIONS</u>						
17	CUSTOMER DEPOSITS						
18	SUPPLIER REFUNDS						
19	ACCUMULATED DEFERRED INCOME TAXES						
20	OTHER COST FREE CAPITAL						
21	<u>TOTAL RATE BASE DEDUCTIONS</u>						
22	<u>TOTAL AVERAGE RATE BASE</u>						

Note:

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.