

COMPANY NAME
CLASS COST OF SERVICE STUDY
(METHODOLOGY) COST ALLOCATION STUDY
CASE NO. PUR-----

Exhibit No.: ____
Witness: ____
Schedule 40C

<u>Line No.</u>	<u>Description</u>	(1) <u>Virginia</u> <u>Juris.</u>	(2) <u>Class</u>	(3) <u>Class</u>	(4) <u>Class</u>	(5) <u>Class</u>	(6) <u>Class</u>	(7) <u>Allocation</u> <u>Basis</u>
10	Operating Revenues							
20								
30	Operating and Maintenance Expense							
40	Depreciation Expense							
50	Amortization							
60	Federal Income Taxes							
70	State Income Taxes							
80	Taxes Other than Income							
90								
100	Total Operating and Maintenance Expense							
110								
120	Net Operating Income							
130								
140	Adjustments to Operating Income							
150								
160	Add: AFUDC							
170	Less: Charitable Donations							
180	Interest Exp.- Customer Dep.							
190								
200	Adjusted Net Operating Income							
210								
220	Rate Base							
230								
240	ROR Earned on Rate Base							