

COMPANY NAME
RATE BASE STATEMENT - EARNINGS TEST
ADJUSTED TO A REGULATORY ACCOUNTING BASIS
THIRTEEN-MONTH AVERAGE PER BOOKS RATE BASE

Exhibit No.: _____
Witness: _____
Schedule 14

LINE NO.	(1)	(2)	(3)
	<u>Per Books Virginia Juris. Cost of Service</u>	<u>Regulatory Accounting Adjustments</u>	Virginia Jurisdictional Cost of Service <u>after Adjustments</u> (1)+(2)
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>		

Notes:

Column (1) amounts for utilities subject to § 56-585.1 shall come from Schedule 13 Column (4) and shall exclude Rate Adjustment Clauses.
Column (1) amounts for utilities not subject to § 56-585.1 shall come from Schedule 12 Column (3).