

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) <u>Total Company</u>	(2) <u>Non- Jurisdictional</u>	(3) Virginia Jurisdictional 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>OPERATING REVENUE</u>						
2	BASE RATES AND 56-585.1 A4, A5, AND A6 RACS						
3	FUEL FACTOR						
4	LATE PAYMENT FEES						
5	MISCELLANEOUS						
6	<u>TOTAL OPERATING REVENUES</u>						
7	<u>OPERATING REVENUE DEDUCTIONS</u>						
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	<u>TOTAL OPERATING REVENUE DEDUCTIONS</u>						
15	<u>OPERATING INCOME</u>						
16	PLUS: AFUDC						
17	LESS: CHARITABLE DONATIONS						
18	INTEREST EXPENSE ON CUSTOMER DEPOSITS						
19	OTHER INTEREST EXPENSE/(INCOME)						
20	<u>ADJUSTED OPERATING INCOME</u>						
21	PLUS: OTHER INCOME/(EXPENSE)						
22	LESS: INTEREST EXPENSE-BOOKED						
23	PREFERRED DIVIDENDS						
24	n/a	n/a	n/a	n/a	n/a	n/a	n/a
25	<u>INCOME AVAILABLE FOR COMMON EQUITY</u>						
26	ALLOWANCE FOR WORKING CAPITAL						
27	PLUS: NET UTILITY PLANT						
28	LESS: OTHER RATE BASE DEDUCTIONS						
29	<u>TOTAL AVERAGE RATE BASE</u>						
30	TOTAL AVERAGE CAPITAL						
31	AVERAGE COMMON EQUITY CAPITAL						
32	% RATE OF RETURN EARNED ON AVG. RATE BASE						
33	% 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.