

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

**Exhibit No.:** \_\_\_\_  
**Witness:** \_\_\_\_  
**Schedule 12**

LINE NO.	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	<u>Total</u>	<u>Non-</u>	<u>Virginia</u>	<u>Retail</u>	<u>Generation</u>	<u>Distribution</u>	<u>Virginia</u>
	<u>Company</u>	<u>Jurisdictional</u>	<u>Jurisdictional</u>	<u>Transmission</u>	<u>Per Books</u>	<u>Per Books</u>	<u>Jurisdictional</u>
			<u>Cost of Service</u>	<u>Per Books</u>	<u>Per Books</u>	<u>Per Books</u>	<u>Gen. and Distr.</u>
			<u>Amount</u>				<u>Cost of Service</u>
			(1)-(2)				(5)+(6)
1	<b><u>ALLOWANCE FOR WORKING CAPITAL</u></b>						
2	MATERIAL AND SUPPLIES						
3	CASH WORKING CAPITAL (LEAD LAG STUDY)						
4	DEFERRED FUEL/DEFERRED GAS NET OF FIT						
5	OTHER WORKING CAPITAL						
6	<b><u>TOTAL ALLOWANCE FOR WORKING CAPITAL</u></b>						
7	<b><u>NET UTILITY PLANT</u></b>						
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	<b><u>TOTAL NET UTILITY PLANT</u></b>						
16	<b><u>RATE BASE DEDUCTIONS</u></b>						
17	CUSTOMER DEPOSITS						
18	ACCUMULATED DEFERRED INCOME TAXES						
19	OTHER COST FREE CAPITAL						
20	<b><u>TOTAL RATE BASE DEDUCTIONS</u></b>						
21	<b><u>TOTAL AVERAGE RATE BASE</u></b>						

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.