

**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

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

Notes:

Column (1) amounts for utilities subject to § 56-585.1 shall come from Schedule 13 Column (5) and shall exclude Rate Adjustment Clauses.  
 Column (1) amounts for utilities not subject to § 56-585.1 shall come from Schedule 12 Column (3).