

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) 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	<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>		