

**COMPANY NAME**  
**DETAIL OF RATE ADJUSTMENT CLAUSES PURSUANT TO § 56-585.1 A5 INCLUDED IN COLUMN (2) OF SCHEDULE 10**  
**GENERATION AND DISTRIBUTION - PER BOOKS**  
**FOR THE TEST YEAR ENDED --/--**  
**USING THIRTEEN MONTH AVERAGE RATE BASE AND COMMON EQUITY**

Exhibit No.: \_\_\_\_  
 Witness: \_\_\_\_  
 Schedule 44

LINE NO.	(1) Approved Rate Adjustment Clause A Pursuant to <u>§ 56-585.1 A5</u>	(2) Approved Rate Adjustment Clause B Pursuant to <u>§ 56-585.1 A5</u>	(3) Total Approved Rate Adjustment Clauses Pursuant to <u>§ 56-585.1 A5</u>
1	<b><u>OPERATING REVENUE</u></b>		
2	BASE RATES AND 56-585.1 A4, A5, AND A6 RACS		
3	FUEL FACTOR		
4	LATE PAYMENT FEES		
5	MISCELLANEOUS		
6	<b><u>TOTAL OPERATING REVENUES</u></b>		
7	<b><u>OPERATING REVENUE DEDUCTIONS</u></b>		
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	<b><u>TOTAL OPERATING REVENUE DEDUCTIONS</u></b>		
15	<b><u>OPERATING INCOME</u></b>		
16	PLUS: AFUDC		
17	LESS: CHARITABLE DONATIONS		
18	INTEREST EXPENSE ON CUSTOMER DEPOSITS		
19	OTHER INTEREST EXPENSE/(INCOME)		
20	<b><u>ADJUSTED OPERATING INCOME</u></b>		
21	PLUS: OTHER INCOME/(EXPENSE)		
22	LESS: INTEREST EXPENSE-BOOKED		
23	PREFERRED DIVIDENDS		
24	ITC CAPITAL EXPENSE		
25	<b><u>INCOME AVAILABLE FOR COMMON EQUITY</u></b>		
26	ALLOWANCE FOR WORKING CAPITAL		
27	PLUS: NET UTILITY PLANT		
28	LESS: OTHER RATE BASE DEDUCTIONS		
29	<b><u>TOTAL RATE BASE</u></b>		
30	TOTAL CAPITAL		
31	COMMON EQUITY CAPITAL		

**COMPANY NAME**  
**DETAIL OF RATE ADJUSTMENT CLAUSES PURSUANT TO § 56-585.1 A5 INCLUDED IN COLUMN (2) OF SCHEDULE 13**  
**GENERATION AND DISTRIBUTION - PER BOOKS**  
**FOR THE TEST YEAR ENDED --/--**  
**USING THIRTEEN MONTH AVERAGE RATE BASE AND COMMON EQUITY**

Exhibit No.: \_\_\_\_  
 Witness: \_\_\_\_  
 Schedule 44

LINE NO.	(1) Approved Rate Adjustment Clause A Pursuant to <u>§ 56-585.1 A5</u>	(2) Approved Rate Adjustment Clause B Pursuant to <u>§ 56-585.1 A5</u>	(3) Total Approved Rate Adjustment Clauses Pursuant to <u>§ 56-585.1 A5</u>
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 AND AMORTIZATION CUSTOMER ADVANCES FOR CONSTRUCTION		
13	<b><u>TOTAL NET UTILITY PLANT</u></b>		
14	<b><u>RATE BASE DEDUCTIONS</u></b>		
15	CUSTOMER DEPOSITS		
16	ACCUMULATED DEFERRED INCOME TAXES		
17	OTHER COST FREE CAPITAL		
18	<b><u>TOTAL RATE BASE DEDUCTIONS</u></b>		
19	<b><u>TOTAL AVERAGE RATE BASE</u></b>		

Note: A similar schedule shall be prepared detailing rate adjustment clauses shown in Columns (3) - (4) of Schedules 10 and 13 for approved rate adjustment clauses pursuant to § 56-585.1 A6 and prospective rate adjustment clauses pursuant to § 56-585.1 A5 and A6

Note: A similar schedule shall be prepared detailing rate adjustment clauses shown in Columns (2) - (4) of Schedules 20 and 23