

VIRGINIA ELECTRIC AND POWER COMPANY
Adjusted ATRR and the True-Up Adjustment Before Interest for 2010

To: Interested Parties (as defined in Section 1.b. of the Formula Rate Implementation Protocols)

In accordance with Section 2.a. of the Formula Rate Implementation Protocols, Virginia Electric and Power Company (“VEPCO”) is providing the following information to be posted on the www.pjm.com website:

- (i) the adjusted ATRR for the previous calendar year, calculated by applying the methodology set out in Attachment H-16A Appendix A to VEPCO’s actual costs for that calendar year; and
- (ii) the True-Up Adjustment Before Interest for the previous calendar year, calculated pursuant to Attachment H-16A, Attachment 6. The True-Up Adjustment Before Interest for 2010 is shown on page 23 of the Attachment.

In addition to the above information, VEPCO is also providing the adjusted Annual Revenue Requirement for the previous calendar year and True-up Adjustment before interest for each Annual Revenue Requirement included in Attachment 7 that is calculated in accordance with Attachment H-16A, Attachment 6A. This information is shown on pages 25 through 40 of the Attachment.

Please note that in this instance the previous calendar year is 2010 and that the Information being provided will not affect transmission rates until January 1, 2012.

Virginia Electric and Power Company
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Notes

Instruction (Note H)

2010

Shaded cells are input cells

(000's)

Allocators

Wages & Salary Allocation Factor				
1	Transmission Wages Expense		p354.21b/ Attachment 5	\$ 22,689
2	Less Generator Step-ups		Attachment 5	130
3	Net Transmission Wage Expenses		(Line 1 - 2)	22,559
4	Total Wages Expense		p354.28b/Attachment 5	611,157
5	Less A&G Wages Expense		p354.27b/Attachment 5	132,734
6	Total		(Line 4 - 5)	\$ 478,423
7	Wages & Salary Allocator	(Note B)	(Line 3 / 6)	4.7153%
Plant Allocation Factors				
8	Electric Plant in Service	(Notes A & Q)	p207.104.g/Attachment 5	\$ 22,414,939
9	Common Plant In Service - Electric		(Line 26)	0
10	Total Plant In Service		(Sum Lines 8 & 9)	22,414,939
11	Accumulated Depreciation (Total Electric Plant)	(Notes A & Q)	(Line 15 - 14 - 13 - 12)	9,361,807
12	Accumulated Intangible Amortization	(Notes A & Q)	p200.21c/Attachment 5	158,040
13	Accumulated Common Amortization - Electric	(Notes A & Q)	p356/Attachment 5	0
14	Accumulated Common Plant Depreciation - Electric	(Notes A & Q)	p356/Attachment 5	0
15	Total Accumulated Depreciation		p219.29c/Attachment 5	9,519,847
16	Net Plant		(Line 10 - 15)	12,895,092
17	Transmission Gross Plant		(Line 31 - 30)	2,607,525
18	Gross Plant Allocator	(Note B)	(Line 17 / 10)	11.6330%
19	Transmission Net Plant		(Line 44 - 30)	\$ 1,807,236
20	Net Plant Allocator	(Note B)	(Line 19 / 16)	14.0149%

Plant Calculations

Plant In Service				
21	Transmission Plant In Service	(Notes A & Q)	p207.58.g/Attachment 5	\$ 2,758,434
22	Less: Generator Step-ups	(Notes A & Q)	Attachment 5	165,967
23	Less: Interconnect Facilities Installed After March 15, 2000	(Notes A & Q)	Attachment 5	23,815
24	Total Transmission Plant In Service		(Lines 21 - 22 - 23)	2,568,652
25	General & Intangible	(Notes A & Q)	p205.5.g + p207.99.g/Attachment 5	824,388
26	Common Plant (Electric Only)		p356/Attachment 5	0
27	Total General & Common		(Line 25 + 26)	824,388
28	Wage & Salary Allocation Factor		(Line 7)	4.7153%
29	General & Common Plant Allocated to Transmission		(Line 27 * 28)	\$ 38,873
30	Plant Held for Future Use (Including Land)	(Notes C & Q)	p214.47.d/Attachment 5	\$ 3,517
31	TOTAL Plant In Service		(Line 24 + 29 + 30)	\$ 2,611,043
Accumulated Depreciation				
32	Transmission Accumulated Depreciation	(Notes A & Q)	p219.25.c/Attachment 5	\$ 820,850
33	Less Accumulated Depreciation for Generator Step-ups	(Notes A & Q)	Attachment 5	37,671
34	Less Accumulated Depreciation for Interconnect Facilities Installed After March 15, 2000	(Notes A & Q)	Attachment 5	4,580
35	Total Accumulated Depreciation for Transmission		(Line 32 - 33 - 34)	778,599
36	Accumulated General Depreciation	(Notes A & Q)	p219.28.b/Attachment 5	301,952
37	Accumulated Intangible Amortization	(Notes A & Q)	(Line 12)	158,040
38	Accumulated Common Amortization - Electric		(Line 13)	0
39	Common Plant Accumulated Depreciation (Electric Only)		(Line 14)	0
40	Total Accumulated Depreciation		(Sum Lines 36 to 39)	459,992
41	Wage & Salary Allocation Factor		(Line 7)	4.7153%
42	General & Common Allocated to Transmission		(Line 40 * 41)	21,690
43	TOTAL Accumulated Depreciation		(Line 35 + 42)	\$ 800,289
44	TOTAL Net Property, Plant & Equipment		(Line 31 - 43)	\$ 1,810,753

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Adjustment To Rate Base

Accumulated Deferred Income Taxes				
45	ADIT net of FASB 106 and 109		Attachment 1	\$ (240,491)
46	Accumulated Deferred Income Taxes Allocated To Transmission		(Line 45)	\$ (240,491)
Transmission O&M Reserves				
47	Total Balance Transmission Related Account 242 Reserves	Enter Negative	Attachment 5	\$ (5,047)
Prepayments				
48	Prepayments	(Notes A & R)	Attachment 5	\$ 2,767
49	Total Prepayments Allocated to Transmission		(Line 48)	\$ 2,767
Materials and Supplies				
50	Undistributed Stores Exp	(Notes A & R)	p227.6c & 16.c	\$ -
51	Wage & Salary Allocation Factor		(Line 7)	4.7153%
52	Total Transmission Allocated Materials and Supplies		(Line 50 * 51)	0
53	Transmission Materials & Supplies		p227.8c/2	11,138
54	Total Materials & Supplies Allocated to Transmission		(Line 52 + 53)	\$ 11,138
Cash Working Capital				
55	Transmission Operation & Maintenance Expense		(Line 85)	\$ 84,905
56	1/8th Rule		x 1/8	12.5%
57	Total Cash Working Capital Allocated to Transmission		(Line 55 * 56)	\$ 10,613
Network Credits				
58	Outstanding Network Credits	(Note N)	Attachment 5 / From PJM	0
59	Less Accumulated Depreciation Associated with Facilities with Outstanding Network Credits	(Note N)	Attachment 5 / From PJM	0
60	Net Outstanding Credits		(Line 58 - 59)	0
61	TOTAL Adjustment to Rate Base		(Line 46 + 47 + 49 + 54 + 57 - 60)	\$ (221,020)
62	Rate Base		(Line 44 + 61)	\$ 1,589,734
O&M				
Transmission O&M				
63	Transmission O&M		p321.112.b/Attachment 5	\$ 66,979
64	Less GSU Maintenance		Attachment 5	185
65	Less Account 565 - Transmission by Others		p321.96.b/Attachment 5	10,352
66	Plus Schedule 12 Charges billed to Transmission Owner and booked to Account 565	(Note O)	PJM Data	0
67	Transmission O&M		(Lines 63 - 64 + 65 + 66)	\$ 56,442
Allocated General & Common Expenses				
68	Common Plant O&M	(Note A)	p356	0
69	Total A&G		Attachment 5	629,942
70	Less Property Insurance Account 924		p323.185b	4,490
71	Less Regulatory Commission Exp Account 928	(Note E)	p323.189b/Attachment 5	31,460
72	Less General Advertising Exp Account 930.1		p323.911b/Attachment 5	4,502
73	Less EPRI Dues	(Note D)	p352-353/Attachment 5	2,692
74	General & Common Expenses		(Lines 68 + 69) - Sum (70 to 73)	\$ 586,798
75	Wage & Salary Allocation Factor		(Line 7)	4.7153%
76	General & Common Expenses Allocated to Transmission		(Line 74 * 75)	\$ 27,670
Directly Assigned A&G				
77	Regulatory Commission Exp Account 928	(Note G)	p323.189b/Attachment 5	\$ 164
78	General Advertising Exp Account 930.1	(Note K)	p323.191b	0
79	Subtotal - Transmission Related		(Line 77 + 78)	164
80	Property Insurance Account 924		p323.185b	4,490
81	General Advertising Exp Account 930.1	(Note F)	Attachment 5	0
82	Total		(Line 80 + 81)	4,490
83	Net Plant Allocation Factor		(Line 20)	14.0149%
84	A&G Directly Assigned to Transmission		(Line 82 * 83)	\$ 629
85	Total Transmission O&M		(Line 67 + 76 + 79 + 84)	\$ 84,905

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Depreciation & Amortization Expense

Depreciation Expense				
86	Transmission Depreciation Expense	(Notes A and S)	p336.7b&c/Attachment 5	\$ 53,962
87	Less: GSU Depreciation		Attachment 5	3,257
88	Less Interconnect Facilities Depreciation		Attachment 5	484
89	Extraordinary Property Loss		Attachment 5	0
90	Total Transmission Depreciation		(Line 86 - 87 - 88 + 89)	50,221
91	General Depreciation	(Note A)	p336.10b&c&d/Attachment 5	24,391
92	Intangible Amortization	(Note A)	p336.1d&e/Attachment 5	21,803
93	Total		(Line 91 + 92)	46,194
94	Wage & Salary Allocation Factor		(Line 7)	4.7153%
95	General and Intangible Depreciation Allocated to Transmission		(Line 93 * 94)	2,178
96	Common Depreciation - Electric Only	(Note A)	p336.11.b	0
97	Common Amortization - Electric Only	(Note A)	p356 or p336.11d	0
98	Total		(Line 96 + 97)	0
99	Wage & Salary Allocation Factor		(Line 7)	4.7153%
100	Common Depreciation - Electric Only Allocated to Transmission		(Line 98 * 99)	0

101	Total Transmission Depreciation & Amortization		(Line 90 + 95 + 100)	\$ 52,399
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Taxes Other than Income

102	Taxes Other than Income		Attachment 2	\$ 16,723
103	Total Taxes Other than Income		(Line 102)	\$ 16,723

Return / Capitalization Calculations

Long Term Interest				
104	Long Term Interest	(Note T)	p117.62c through 67c/Attachment 5	\$ 369,272
105	Less LTD Interest on Securitization Bonds	(Note P)	Attachment 8	0
106	Long Term Interest		(Line 104 - 105)	\$ 369,272
107	Preferred Dividends	(Note T), enter positive	p118.29c	\$ 16,659
Common Stock				
108	Proprietary Capital		p112.16c,d/2	\$ 8,098,106
109	Less Preferred Stock	(Note T), enter negative	(Line 117)	-259,014
110	Less Account 219 - Accumulated Other Comprehensive Income	(Note T), enter negative	p112.15c,d/2	24,790
111	Common Stock		(Sum Lines 108 to 110)	\$ 7,863,882
Capitalization				
112	Long Term Debt		p112.24c,d/2	\$ 6,587,737
113	Less Loss on Reacquired Debt	(Note T), enter negative	p111.81c,d/2	-10,295
114	Plus Gain on Reacquired Debt	(Note T), enter positive	p113.61c,d/2	3,731
115	Less LTD on Securitization Bonds	(Note P)	(Note T), enter negative Attachment 8	0
116	Total Long Term Debt		(Sum Lines 112 to 115)	6,581,174
117	Preferred Stock	(Note T), enter positive	p112.3c,d/2	259,014
118	Common Stock		(Line 111)	7,863,882
119	Total Capitalization		(Sum Lines 116 to 118)	\$ 14,704,069
120	Debt %	Total Long Term Debt	(Line 116 / 119)	44.8%
121	Preferred %	Preferred Stock	(Line 117 / 119)	1.8%
122	Common %	Common Stock	(Line 118 / 119)	53.5%
123	Debt Cost	Total Long Term Debt	(Line 106 / 116)	0.0561
124	Preferred Cost	Preferred Stock	(Line 107 / 117)	0.0643
125	Common Cost	Common Stock	(Note J) Fixed	0.1140
126	Weighted Cost of Debt	Total Long Term Debt (WCLTD)	(Line 120 * 123)	0.0251
127	Weighted Cost of Preferred	Preferred Stock	(Line 121 * 124)	0.0011
128	Weighted Cost of Common	Common Stock	(Line 122 * 125)	0.0610
129	Total Return (R)		(Sum Lines 126 to 128)	0.0872

130	Investment Return = Rate Base * Rate of Return		(Line 62 * 129)	138,648
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Virginia Electric and Power Company
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Composite Income Taxes

Income Tax Rates				
131	FIT=Federal Income Tax Rate		Attachment 5	35.00%
132	SIT=State Income Tax Rate or Composite	(Note I)	Attachment 5	6.22%
133	p	(percent of federal income tax deductible for state purposes)	Per State Tax Code	0.00%
134	T	$T=1 - \{[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)\} =$		39.04%
135	T / (1-T)			64.05%
ITC Adjustment		(Note I)		
136	Amortized Investment Tax Credit	enter negative	Attachment 1	\$ (163)
137	T/(1-T)		(Line 135)	64.05%
138	ITC Adjustment Allocated to Transmission		(Line 136 * (1 + 137))	\$ (267)
139	Income Tax Component =	$CIT=(T/1-T) * Investment\ Return * (1-(WCLTD/R)) =$	[Line 135 * 130 * (1-(126 / 129))]	63,232

140 Total Income Taxes (Line 138 + 139) 62,965

REVENUE REQUIREMENT

Summary				
141	Net Property, Plant & Equipment		(Line 44)	\$ 1,810,753
142	Adjustment to Rate Base		(Line 61)	-221,020
143	Rate Base		(Line 62)	\$ 1,589,734
144	O&M		(Line 85)	84,905
145	Depreciation & Amortization		(Line 101)	52,399
146	Taxes Other than Income		(Line 103)	16,723
147	Investment Return		(Line 130)	138,648
148	Income Taxes		(Line 140)	62,965
149				
150	Revenue Requirement		(Sum Lines 144 to 149)	\$ 355,641
Net Plant Carrying Charge				
151	Revenue Requirement		(Line 150)	\$ 355,641
152	Net Transmission Plant		(Line 24 - 35)	1,790,053
153	Net Plant Carrying Charge		(Line 151 / 152)	19.8676%
154	Net Plant Carrying Charge without Depreciation		(Line 151 - 86) / 152	16.8531%
155	Net Plant Carrying Charge without Depreciation, Return or Income Taxes		(Line 151 - 86 - 130 - 140) / 152	5.5901%
Net Plant Carrying Charge Calculation with 100 Basis Point increase in ROE				
156	Gross Revenue Requirement Less Return and Taxes		(Line 150 - 147 - 148)	\$ 154,028
157	Increased Return and Taxes		Attachment 4	215,561
158	Net Revenue Requirement with 100 Basis Point increase in ROE		(Line 156 + 157)	369,589
159	Net Transmission Plant		(Line 152)	1,790,053
160	Net Plant Carrying Charge with 100 Basis Point increase in ROE		(Line 158 / 159)	20.6468%
161	Net Plant Carrying Charge with 100 Basis Point increase in ROE without Depreciation		(Line 158 - 86) / 159	17.6323%
162	Revenue Requirement		(Line 150)	\$ 355,641
163	True-up Adjustment		Attachment 6	-
164	Plus any increased ROE calculated on Attachment 7 other than PJM Schedule 12 projects.		Attachment 7	1,421
165	Facility Credits under Section 30.9 of the PJM OATT.		Attachment 5	-
166	Revenue Credits		Attachment 3	(9,228)
167	Interest on Network Credits		PJM data	0
168	Annual Transmission Revenue Requirement (ATTR)		(Line 162 + 163 + 164 + 165 + 166 + 167)	\$ 347,835
Rate for Network Integration Transmission Service				
169	1 CP Peak	(Note L)	PJM Data	18,137
170	Rate (\$/MW-Year)		(Line 168 / 169)	19,178.18
171	Rate for Network Integration Transmission Service (\$/MW/Year)		(Line 170)	19,178.18

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Notes

- A Electric portion only - VEPCO does not have Common Plant.
- B Excludes amounts for Generator Step-ups and Interconnection Facilities, when appropriate.
- C Includes Transmission portion only.
- D Excludes all EPRI Annual Membership Dues.
- E Includes all regulatory commission expenses.
- F Includes all safety related advertising included in Account 930.1.
- G Includes all regulatory commission expenses directly related to transmission service, RTO filings, or transmission siting itemized in Form 1 at 351.h.
- H The Form 1 reference indicates only the end-of-year balance used to derive the amount beside the reference. Each plant balance with a Form 1 reference will include the Form 1 balance in an average of the 13 month balances for the year. Each non-plant balance included in rate base with a Form 1 reference will include Form 1 balances in the calculation of the average of the beginning and end of year balances for the year. See notes Q and R below.
- I The currently effective income tax rate, where FIT is the Federal income tax rate; SIT is the State income tax rate, and p = the percentage of federal income tax deductible for state income taxes. If the utility includes taxes in more than one state, it must explain in Attachment 5 the name of each state and how the blended or composite SIT was developed. Furthermore, a utility that elected to use amortization of tax credits against taxable income, rather than book tax credits to Account No. 255 and reduce rate base, must reduce its income tax expense by the amount of the Amortized Investment Tax Credit (Form 1, 266.8.f) multiplied by (1/1-T). A utility must not include tax credits as a reduction to rate base and as an amortization against taxable income.
- J Per FERC order in Docket No. ER08-92, the ROE is 11.4%, which includes a 50 basis point RTO membership adder as authorized by FERC to become effective January 1, 2008. Per FERC order in Docket No. _____, the ROE for each specific project identified in that order will also include either an 150 or 125 basis point transmission incentive adder as authorized by the Commission.
- K Education and outreach expenses relating to transmission, for example siting or billing.
- L As provided for in Section 34.1 of the PJM OATT.
- M Amount of transmission plant excluded from rates per Attachment 5.
- N Outstanding Network Credits is the balance of Network Facilities Upgrades Credits due Transmission Customers who have made lump-sum payments (net of accumulated depreciation) toward the construction of Network Transmission Facilities consistent with Paragraph 657 of Order 2003-A. Interest on the Network Credits as booked each year is added to the revenue requirement on Line 167.
- O Payments made under Schedule 12 of the PJM OATT that are not directly assessed to load in the Zone under Schedule 12 are included in Transmission O&M. If they are booked to Acct 565, they are included on Line 66.
- P Securitization bonds may be included in the capital structure.
- Q Calculated using 13 month average balance. Only beginning and end of year balances are from Form 1.
- R Calculated using average of beginning and end of year balances. Beginning and end of year balances are from Form 1.
- S The depreciation rates are included in Attachment 9.
- T For the initial formula rate calculation, the projected capital structure shall reflect the capital structure from the 2006 FERC Form No. 1 data. For all other formula rate calculations, the projected capital structure and actual capital structure shall reflect the capital structure from the most recent FERC Form No. 1 data available.

Virginia Electric and Power Company
ATTACHMENT H-16A
Attachment 1 - Accumulated Deferred Income Taxes (ADIT) Worksheet - December 31, 2010

	Only Transmission Related	Plant Related	Labor Related	Total ADIT
ADIT- 282	(301,371)	(41,008)	(50,332)	
ADIT-283	0	(6,554)	(27,932)	
ADIT-190	78	116,526	29,814	
Subtotal	(301,292)	68,964	(48,450)	
Wages & Salary Allocator			4,7153%	
Gross Plant Allocator		11.6330%		
End of Year ADIT	(301,292)	8,023	(2,285)	(295,554)
End of Previous Year ADIT (from Sheet 1A-ADIT (3))	(194,636)	8,698	510	(185,427)
Average Beginning and End of Year ADIT	(247,964)	8,361	(887)	(240,491)
End of Year ADIT	(295,554)			
End of Previous Year ADIT	(185,427)			
Average Beginning and End of Year ADIT	(240,491)			

In filling out this attachment, a full and complete description of each item and justification for the allocation to Columns B-E and each separate ADIT item will be listed. Dissimilar items with amounts exceeding \$100,000 will be listed separately.

End of Year Balances :

A ADIT-190	B Total	C Production Or Other Related	D Only Transmission Related	E Plant Related	F Labor Related	G Justification
ADFIT - OTHER COMPREHENSIVE INCOME	123	123				Not applicable to Transmission Cost of Service calculation.
BAD DEBTS	7,225	7,225				For tax purposes bad debts are deductible when they are deemed to be uncollectible / worthless.
CAPITAL LEASE	452	452				Not applicable to Transmission Cost of Service calculation.
CAPITALIZED BROKERS FEES	-	-				Not applicable to Transmission Cost of Service calculation.
CAPITALIZED INTEREST - NONOP CWIP	307	307				Not applicable to Transmission Cost of Service calculation.
CAPITALIZED INTEREST NONOP IN SERVICE	119,354	119,354				Not applicable to Transmission Cost of Service calculation.
CAPITALIZED INTEREST OPERATING CWIP	111,159	111,159			111,159	Represents tax capitalized interest on projects in CWIP - increase in taxable income.
CAPITALIZED INTEREST OPERATING IN SERVICE	1,969	1,969				Represents tax "in Service" capitalized interest placed in service net of tax amortization.
CIAC DC - NONOP IN SERVICE	16	16				Not applicable to Transmission Cost of Service calculation.
CIAC DC - NONOP CWIP	2,510	2,510				Not applicable to Transmission Cost of Service calculation.
CIAC NC - NONOP IN SERVICE	(388)	(388)				Not applicable to Transmission Cost of Service calculation.
CIAC VA - NONOP CWIP	97,733	97,733				Not applicable to Transmission Cost of Service calculation.
CIAC VA - NONOP IN SERVICE	863	863				Not applicable to Transmission Cost of Service calculation.
CONTINGENT CLAIMS CURRENT	4,634	4,634				Not applicable to Transmission Cost of Service calculation.
CONTINGENT CLAIMS NONCURRENT	5,354	5,354				Not applicable to Transmission Cost of Service calculation.
CUSTOMER ACCOUNTS-RESERVE & REFUND	(0)	(0)				Not applicable to Transmission Cost of Service calculation.
CUSTOMER ACCOUNTS INTEREST-RESERVE & REFUND	-	-				Book expensed as billed over 15 yr assessment period; tax deduct in year of assessment because all events test met as liability is based on prior facility use.
DECOMMISSIONING & DECONTAMINATION	(56)	(56)				Not applicable to Transmission Cost of Service calculation.
DEFERRED GAIN/LOSS NONOPERATING	228	228		228		Represents the ADIT on Book Gain/Loss as accrued.
DEFERRED GAIN/LOSS OPERATING	(736)	(736)				Not applicable to Transmission Cost of Service calculation.
DEFERRED GAIN/LOSS-FUTURE USE	1,917	1,917				Not applicable to Transmission Cost of Service calculation.
DEFERRED GAIN/LOSS-FUTURE USE NONOP	6	6				Not applicable to Transmission Cost of Service calculation.
DEFERRED N.C. SIT NONOP - OCI	22	22				Not applicable to Transmission Cost of Service calculation.
DEFERRED SIT NONOP - OCI	342	342				Not applicable to Transmission Cost of Service calculation.
DFIT 190 OPERATING NONCURRENT ASSET	4,635	4,635				Not applicable to Transmission Cost of Service calculation.
DFIT 282 NONOPERATING PLANT NONCURR LIAB	111,958	111,958				Not applicable to Transmission Cost of Service calculation.
DFIT 282 OPERATING PLANT NONCURR LIAB	1,726	1,726				Not applicable to Transmission Cost of Service calculation.
DFIT 283 NONOPERATING CURRENT LIAB	7,751	7,751				Not applicable to Transmission Cost of Service calculation.
DFIT 283 OPERATING CURRENT LIABILITY	7,115	7,115				Not applicable to Transmission Cost of Service calculation.
DFIT 283 OPERATING NONCURRENT CURRENT LIAB	(272)	(272)				Not applicable to Transmission Cost of Service calculation.
DFIT 283 OPERATING NONCURRENT LIAB	23,863	23,863				Not applicable to Transmission Cost of Service calculation.
DFIT 283 OPERATING OTHER NONCURRENT LIABILITY	-	-				Not applicable to Transmission Cost of Service calculation.
DFIT EFFECT ON SIT NONOP - OCI	852	852				Not applicable to Transmission Cost of Service calculation.
DIRECTOR CHARITABLE DONATION	105	105				Not applicable to Transmission Cost of Service calculation.
DOE SETTLEMENT - ASSET BASIS REDUCTION	1,328	1,328				Not applicable to Transmission Cost of Service calculation.
DOE SETTLEMENT - INVENTORY BASIS REDUCTION	8,024	8,024				Not applicable to Transmission Cost of Service calculation.
DSIT 190 NONOP CURRENT ASSET D.C.	(1)	(1)				Not applicable to Transmission Cost of Service calculation.
DSIT 190 NONOP CURRENT ASSET N.C.	(52)	(52)				Not applicable to Transmission Cost of Service calculation.
DSIT 190 NONOP CURRENT ASSET VA	(803)	(803)				Not applicable to Transmission Cost of Service calculation.
DSIT 190 NONOP CURRENT ASSET W.V.	(34)	(34)				Not applicable to Transmission Cost of Service calculation.
DSIT 190 NONOP NONCURRENT ASSET D.C.	96	96				Not applicable to Transmission Cost of Service calculation.
DSIT 190 NONOP NONCURRENT ASSET N.C.	4,609	4,609				Not applicable to Transmission Cost of Service calculation.
DSIT 190 NONOP NONCURRENT ASSET VA	73,124	73,124				Not applicable to Transmission Cost of Service calculation.
DSIT 190 NONOP NONCURRENT ASSET W.V.	2,390	2,390				Not applicable to Transmission Cost of Service calculation.
DSIT 190 NONOP PLANT NONCURR ASSET D.C.	20	20				Not applicable to Transmission Cost of Service calculation.
DSIT 190 NONOP PLANT NONCURR ASSET N.C.	1,060	1,060				Not applicable to Transmission Cost of Service calculation.
DSIT 190 NONOP PLANT NONCURR ASSET VA	16,522	16,522				Not applicable to Transmission Cost of Service calculation.
DSIT 190 NONOP PLANT NONCURR ASSET W.V.	542	542				Not applicable to Transmission Cost of Service calculation.
DSIT 190 OPERATING CURRENT ASSET D.C.	40	40				Not applicable to Transmission Cost of Service calculation.
DSIT 190 OPERATING CURRENT ASSET N.C.	736	736				Not applicable to Transmission Cost of Service calculation.
DSIT 190 OPERATING CURRENT ASSET VA	11,649	11,649				Not applicable to Transmission Cost of Service calculation.
DSIT 190 OPERATING CURRENT ASSET W.V.	397	397				Not applicable to Transmission Cost of Service calculation.
DSIT 190 OPERATING NONCURR ASSET D.C.	7	7				Not applicable to Transmission Cost of Service calculation.
DSIT 190 OPERATING NONCURR ASSET N.C.	850	850				Not applicable to Transmission Cost of Service calculation.
DSIT 190 OPERATING NONCURR ASSET VA	13,920	13,920				Not applicable to Transmission Cost of Service calculation.
DSIT 190 OPERATING NONCURR ASSET VA MIN	(150)	(150)				Not applicable to Transmission Cost of Service calculation.
DSIT 190 OPERATING NONCURR ASSET W.V.	455	455				Not applicable to Transmission Cost of Service calculation.
DSIT 190 OPERATING PLANT NONCURR ASSET D.C.	112	112				Not applicable to Transmission Cost of Service calculation.
DSIT 190 OPERATING PLANT NONCURR ASSET N.C.	5,712	5,712				Not applicable to Transmission Cost of Service calculation.
DSIT 190 OPERATING PLANT NONCURR ASSET VA	90,460	90,460				Not applicable to Transmission Cost of Service calculation.
DSIT 190 OPERATING PLANT NONCURR ASSET W.V.	2,959	2,959				Not applicable to Transmission Cost of Service calculation.
DSIT 283 OP OTHER NONCURR LIAB N.C.	(17)	(17)				Not applicable to Transmission Cost of Service calculation.
DSIT 283 OP OTHER NONCURR LIAB VA	(230)	(230)				Not applicable to Transmission Cost of Service calculation.
DSIT 283 OP OTHER NONCURR LIAB W.V.	(8)	(8)				Not applicable to Transmission Cost of Service calculation.
DSM	-	-				Not applicable to Transmission Cost of Service calculation.
EARNEST MONEY	-	-				Not applicable to Transmission Cost of Service calculation.
EMISSIONS ALLOWANCES	0	0				Not applicable to Transmission Cost of Service calculation.
FAS 109 ITC DFIT DEFICIENCY (190)	5,751	5,751				Not applicable to Transmission Cost of Service calculation.
FAS 109 ITC DSIT DEFICIENCY D.C. (190)	1	1				Not applicable to Transmission Cost of Service calculation.
FAS 109 ITC DSIT DEFICIENCY N.C. (190)	62	62				Not applicable to Transmission Cost of Service calculation.
FAS 109 ITC DSIT DEFICIENCY VA (190)	981	981				Not applicable to Transmission Cost of Service calculation.

ATTACHMENT H-16A

Attachment 1 - Accumulated Deferred Income Taxes (ADIT) Worksheet - December 31, 2010

FAS 109 ITC DSIT DEFICIENCY W.V.(190)	32	32			Not applicable to Transmission Cost of Service calculation.
FAS 109 ITC DSIT GROSSUP D.C.	1	1			Not applicable to Transmission Cost of Service calculation.
FAS 109 ITC DSIT GROSSUP N.C.	40	40			Not applicable to Transmission Cost of Service calculation.
FAS 109 ITC DSIT GROSSUP VA	627	627			Not applicable to Transmission Cost of Service calculation.
FAS 109 ITC DSIT GROSSUP W.V.	20	20			Not applicable to Transmission Cost of Service calculation.
FAS 109 ITC GROSSUP (190)	3,676	3,676			Not applicable to Transmission Cost of Service calculation.
FAS 109 ITC REG LIAB	-	-			Not applicable to Transmission Cost of Service calculation.
FAS 133	31,487	31,487			Not applicable to Transmission Cost of Service calculation.
FAS133 - DEFERRED GAIN/LOSS CAPAC HEDGE NON CURRE	793	793			Not applicable to Transmission Cost of Service calculation.
FAS 133 REG FTR CURRENT	-	-			Not applicable to Transmission Cost of Service calculation.
FAS 133 POWER HEDGE CURRENT ASSET	8	8			Not applicable to Transmission Cost of Service calculation.
FAS 133 REG HEDGE DEBT CURRENT	0	0			Not applicable to Transmission Cost of Service calculation.
FAS 143 ASSET OBLIGATION	13,790	13,711	78		Represents ARO accruals not deductible for tax.
FAS143 DECOMMISSIONING	301,871	301,871			Represents ARO accruals not deductible for tax.
FEDERAL TAX INTEREST EXPENSE NON CURRENT	-	-			Not applicable to Transmission Cost of Service calculation.
FIXED ASSETS	386	386			Not applicable to Transmission Cost of Service calculation.
FIXED ASSETS NON CURRENT CURRENT	(656)	(656)			Not applicable to Transmission Cost of Service calculation.
FLEET LEASE CREDIT - CURRENT	51		51		Books amortize the fleet lease extension credit over the new lease; tax takes the deduction when incurred.
FLEET LEASE CREDIT - NONCURRENT	27		27		Books amortizes the fleet lease extension credit over the new lease; tax takes the deduction when incurred.
FUEL DEF CURRENT LIAB	2,362	2,362			Not applicable to Transmission Cost of Service calculation.
FUEL DEF NON CUR LIAB	8,272	8,272			Not applicable to Transmission Cost of Service calculation.
FUEL DEF OTHER NON CUR LIAB	1,197				Not applicable to Transmission Cost of Service calculation.
GAIN SALE/LEASEBACK - SYSTEM OFFICE	-	-			Not applicable to Transmission Cost of Service calculation.
GROSS REC-UNBILLED REV-NC	119				Books include income when meter is read; taxed when service is provided.
HEADWATER BENEFITS	483	483			Not applicable to Transmission Cost of Service calculation.
INT STOR NORTH ANNA	2,976	2,976			Books recognizes the expense as incurred. For tax the deduction is recognized when the casks are filled.
INT STOR SURRY	567	567			Books recognizes the expense as incurred. For tax the deduction is recognized when the casks are filled.
LONG TERM DISABILITY RESERVE	6,550		6,550		Book estimate accrued and expensed; tax deduction when paid.
METERS	7,162	7,162			Books pre-capitalize when purchased; tax purposes when installed.
NUCLEAR FUEL - PERMANENT DISPOSAL	(19)	(19)			Books estimate expense, tax deduction taken when paid.
OBSELETE INVENTORY	-	-			Not applicable to Transmission Cost of Service calculation.
OPEB	14,072		14,072		Represents the difference between the book accrual expense and the actual funded amount.
PERFORMANCE ACHIEVEMENT PLAN	(33)	(33)			Not applicable to Transmission Cost of Service calculation.
PREMIUM PURCHASE BUYOUT	499	499			Represents the difference between the book accrual expense and the actual funded amount.
PREMIUM DEBT, DISCOUNT AND EXPENSE	5,061		5,061		Books record the yield to maturity method; taxes amortize straight line.
PSHIP INCOME - NC ENTERPRISE	49	49			Not applicable to Transmission Cost of Service calculation.
PSHIP INCOME - VIRGINIA CAPITAL	216	216			Not applicable to Transmission Cost of Service calculation.
QUALIFIED SETTLEMENT FUND	-	-			Not applicable to Transmission Cost of Service calculation.
REACTOR DECOMMISSIONING LIABILITY	-	-			Represents the difference between the accrual and payments.
REG FUEL HEDGE	(4,619)	(4,619)			Not applicable to Transmission Cost of Service calculation.
REG FUEL HEDGE NONOP	4,650	4,650			Not applicable to Transmission Cost of Service calculation.
REG HEDGES CAPACITY	-	-			Not applicable to Transmission Cost of Service calculation.
REG HEDGES CAPACITY NC	-	-			Not applicable to Transmission Cost of Service calculation.
REG HEDGES DEBT	-	-			Not applicable to Transmission Cost of Service calculation.
REG LIAB - DEBT VALUATION - MTM - CURRENT	1,231	1,231			Not applicable to Transmission Cost of Service calculation.
REG LIAB - DEFERRED DISQUALIFIED DEBT NOT ISSUED	17,409	17,409			Not applicable to Transmission Cost of Service calculation.
REG LIAB - DEFERRED GL CAPACITY HEDGE - CURRENT	2,447	2,447			Not applicable to Transmission Cost of Service calculation.
REG LIAB - DEFERRED GL CAPACITY HEDGE NON CUR	(0)	(0)			Not applicable to Transmission Cost of Service calculation.
REG LIAB - DEFERRED GL POWER HEDGE - CURRENT	441	441			Not applicable to Transmission Cost of Service calculation.
REG LIAB - DEFERRED VALUATION - MTM - NON CURRENT	6,339	6,339			Not applicable to Transmission Cost of Service calculation.
REG LIAB - FTR CURRENT	4,136	4,136			Not applicable to Transmission Cost of Service calculation.
REG LIAB - CURRENT RIDER A6 BEAR GARDEN AFUDC DEBT	(227)	(227)			Not applicable to Transmission Cost of Service calculation.
REG LIAB CURRENT RIDER A6 BEAR GARDEN COST RESERVE	1,245	1,245			Not applicable to Transmission Cost of Service calculation.
REG LIAB OTHER NON CURR DOE SETTLEMENT	(0)	(0)			Not applicable to Transmission Cost of Service calculation.
REG LIAB PLANT CONTRA VASLSTX	10,725	10,725			Not applicable to Transmission Cost of Service calculation.
REG LIABILITY DECOMMISSIONING	136,811	136,811			Not applicable to Transmission Cost of Service calculation.
REG LIABILITY HEDGES DEBT	-	-			Not applicable to Transmission Cost of Service calculation.
REG RATE REFUND - CURRENT	27,470	27,470			Not applicable to Transmission Cost of Service calculation.
REG RATE REFUND - NONCURRENT	23,100	23,100			Not applicable to Transmission Cost of Service calculation.
REG RATE REFUND INTEREST - CURRENT	-	-			Not applicable to Transmission Cost of Service calculation.
REGULATORY ASSET - D & D	4	4			Not applicable to Transmission Cost of Service calculation.
REGULATORY ASSET - VA SLS TAX	4,962	4,962			Not applicable to Transmission Cost of Service calculation.
RESTRICTED STOCK AWARD	1,059	1,059			Not applicable to Transmission Cost of Service calculation.
RETIREMENT - (FASB 87)	(25,594)		(25,594)		Book estimate accrued and expensed; tax deduction when paid.
RETIREMENT - EXEC SUPP RET (ESRP) - NONOP	(42)	(42)			Not applicable to Transmission Cost of Service calculation.
RETIREMENT - SUPPLEMENTAL RETIREMENT	138	138			Not applicable to Transmission Cost of Service calculation.
SEPARATION/ERT	20,188		20,188		Book amount accrued and expensed; tax deduction when paid.
SEPARATION/ERT - NON CURRENT	7	7			Not applicable to Transmission Cost of Service calculation.
SUCCESS SHARE PLAN	3,075		3,075		Book amount accrued as its earned; tax deduction is actual payout.
VA SALES & USE TAX AUDIT (INCL INT)	-	-			Not applicable to Transmission Cost of Service calculation.
VACATION ACCRUAL	10,089	10,089			Not applicable to Transmission Cost of Service calculation.
W.VA. STATE POLLUTION CONTROL - FEDERAL EFFECT	2,294				Federal effect of state deductions.
WEST VA PROPERTY TAX	1,646	1,646			Property tax expense is accrued for accounting purposes using the prior year's rates on the balance of the property located in the state at December 31 of the previous year. Tax takes a deduction when paid.
ADFIT - OTHER COMPREHENSIVE INCOME	(123)	(123)			Not applicable to Transmission Cost of Service calculation.
DEFERRED SIT NONOP - OCI	(22)	(22)			Not applicable to Transmission Cost of Service calculation.
DFIT EFFECT ON SIT NONOP - OCI	(8)	(8)			Not applicable to Transmission Cost of Service calculation.
NUC FUEL - PERMANENT DISPOSAL	19	19			Not applicable to Transmission Cost of Service calculation.
RETIREMENT - (FASB 87)	25,594		25,594		Book estimate accrued and expensed; tax deduction when paid.
PERFORMANCE ACHIEVEMENT PLAN	33	33			Not applicable to Transmission Cost of Service calculation.
REG ASSET CURRENT RIDER A5 DSM	538	538			Not applicable to Transmission Cost of Service calculation.
EMISSIONS ALLOWANCES	2,394	2,394			Not applicable to Transmission Cost of Service calculation.
ROUNDING	0	0			
Subtotal - p234	1,430,373	1,269,882	78	116,526	43,886
Less FASB 109 Above if not separately removed	11,191	11,191	0	0	0
Less FASB 106 Above if not separately removed	14,072	0	0	0	14,072
Total	1,405,110	1,258,691	78	116,526	29,814

Instructions for Account 190:

- ADIT items related only to Non-Electric Operations (e.g., Gas, Water, Sewer) or Production are directly assigned to Column C
 - ADIT items related only to Transmission are directly assigned to Column D
 - ADIT items related to Plant and not in Columns C & D are included in Column E
 - ADIT items related to labor and not in Columns C & D are included in Column F
5. Deferred income taxes arise when items are included in taxable income in different periods than they are included in rates, therefore if the item giving rise to the ADIT is not included in the formula, the associated ADIT amount shall be excluded
6. Re: Form 1-F filer: Sum of subtotals for Accounts 282 and 283 should tie to Form No. 1-F, p.113.57.c

ATTACHMENT H-16A
Attachment 1 - Accumulated Deferred Income Taxes (ADIT) Worksheet - December 31, 2010

A	B	C	D	E	F	G
ADIT- 282	Total	Production Or Other	Only Transmission	Plant	Labor	Justification
		Related	Related	Related	Related	
AFC DEFERRED TAX - FUEL CWIP	(5)	(5)				Represents the amount of amortization of AFC in service not allowable for tax.
AFC DEFERRED TAX - FUEL IN SERVICE	(62)	(62)				Represents the amount of amortization of AFC in service not allowable for tax.
AFC DEFERRED TAX - PLANT CWIP	(8,343)	(8,343)				Represents the amount of amortization of AFC in service not allowable for tax.
AFC DEFERRED TAX - PLANT IN SERVICE	(19,809)	(7,352)	(12,456)			Represents the amount of amortization of AFC in service not allowable for tax.
AFUDC - DEBT - GENERATION RIDER	-	-				Not applicable to Transmission Cost of Service calculation.
BOOK CAPITALIZED INTEREST CWIP	(1,168)			(1,168)		Represents the unallowable amount of book interest.
GAP EXPENSE	(14,176)	(14,176)				Capitalized for books and current deduction for tax as repairs.
CAPITAL LEASE	(460)	(460)				Not applicable to Transmission Cost of Service calculation.
CASUALTY LOSS	(35,809)			(35,809)		Book varies in treatment; tax sec. 165 casualty loss for the decline in value (up to the adj. basis) and Sec 162 deduction for repairs to restore to pre-casualty condition.
COMPUTER SOFTWARE-BOOK AMORT	22,312				22,312	Represents total Book Computer Software Amortization Schedule M addition.
COMPUTER SOFTWARE-CWIP	(6,334)		(6,334)			Represents the allowable "in house" deduction for tax.
COMPUTER SOFTWARE-TAX AMORT	(34,586)				(34,586)	Total tax amortization shown as a schedule M deduction and add back total book amortization.
COST OF REMOVAL	(51,375)	(46,347)	(3,079)		(1,949)	Represents the actual cost of removal allowable for tax over the accrued amount.
DECOMMISSIONING	(0)	(0)				Tax deduction for funding decommission trust and tax deferral of book income generated by trust.
DECOMMISSIONING TRUST BOOK INCOME	(322,718)	(322,718)				Not applicable to Transmission Cost of Service calculation.
DFIT 190 NONOPERATING NONCURR ASSET	(6,353)	(6,353)				Not applicable to Transmission Cost of Service calculation.
DFIT 190 OPERATING NONCURR ASSET	(30,211)	(30,211)				Not applicable to Transmission Cost of Service calculation.
DFIT 190 OPERATING PLANT NONCURRENT ASSET	(4,532)	(4,532)				Not applicable to Transmission Cost of Service calculation.
DSIT 282 NONOP NONCURR PLAN LIABILITY - D.C.	0	0				Not applicable to Transmission Cost of Service calculation.
DSIT 282 NONOP NONCURR PLAN LIABILITY - N.C.	-	-				Not applicable to Transmission Cost of Service calculation.
DSIT 282 NONOP NONCURR PLAN LIABILITY - VA.	-	-				Not applicable to Transmission Cost of Service calculation.
DSIT 282 NONOP NONCURR PLAN LIABILITY - W.V.	-	-				Not applicable to Transmission Cost of Service calculation.
DSIT 282 NONOP PLANT NONCURR LIAB D.C.	(7)	(7)				Not applicable to Transmission Cost of Service calculation.
DSIT 282 NONOP PLANT NONCURR LIAB N.C.	(408)	(408)				Not applicable to Transmission Cost of Service calculation.
DSIT 282 NONOP PLANT NONCURR LIAB VA.	(12,617)	(12,617)				Not applicable to Transmission Cost of Service calculation.
DSIT 282 NONOP PLANT NONCURR LIAB W.V.	(212)	(212)				Not applicable to Transmission Cost of Service calculation.
DSIT 282 OPERATING PLANT NONCURR LIAB D.C.	(588)	(588)				Not applicable to Transmission Cost of Service calculation.
DSIT 282 OPERATING PLANT NONCURR LIAB N.C.	(29,365)	(29,365)				Not applicable to Transmission Cost of Service calculation.
DSIT 282 OPERATING PLANT NONCURR LIAB VA.	(274,892)	(274,892)				Not applicable to Transmission Cost of Service calculation.
DSIT 282 OPERATING PLANT NONCURR LIAB W.V.	(16,879)	(16,879)				Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DFIT DEFICIENCY (282)	(11,059)	(11,059)				Not applicable to Transmission Cost of Service calculation.
FAS 109 PLANT DFIT DEFICIENCY (282)	(24,468)	(24,468)				Not applicable to Transmission Cost of Service calculation.
FAS109 PLANT DFIT DEFICIENCY (282) - BEAR GARDEN	(1,252)	(1,252)				Not applicable to Transmission Cost of Service calculation.
FAS 109 PLANT DFIT DEFICIENCY (282) - BREMO RIDER	(25)	(25)				Not applicable to Transmission Cost of Service calculation.
FAS 109 PLANT DFIT DEFICIENCY (282) - GENERATION R	(6,487)	(6,487)				Not applicable to Transmission Cost of Service calculation.
FAS 109 PLANT DFIT DEFICIENCY (282) - HALIFAX RIDE	(1)	(1)				Not applicable to Transmission Cost of Service calculation.
FAS 109 PLANT DFIT DEFICIENCY (282) - NAIJI RIDER	(2,904)	(2,904)				Not applicable to Transmission Cost of Service calculation.
FAS 109 PLANT DFIT DEFICIENCY (282) - PPT RIDER	(13)	(13)				Not applicable to Transmission Cost of Service calculation.
FAS 109 PLANT DFIT DEFICIENCY (282) - VCHEC RIDER	(200)	(200)				Not applicable to Transmission Cost of Service calculation.
FAS 109 PLANT DFIT DEFICIENCY (282) - WARREN RIDER	(71)	(71)				Not applicable to Transmission Cost of Service calculation.
FAS 109 PLANT DSIT DEFICIENCY D.C. (282)	(3)	(3)				Not applicable to Transmission Cost of Service calculation.
FAS 109 PLANT DSIT DEFICIENCY D.C. (282) - BEAR GARDEN	(0)	(0)				Not applicable to Transmission Cost of Service calculation.
FAS 109 PLANT DSIT DEFICIENCY D.C. (282) - BREMO R	(0)	(0)				Not applicable to Transmission Cost of Service calculation.
FAS 109 PLANT DSIT DEFICIENCY D.C. (282) - GENERAT R	(2)	(2)				Not applicable to Transmission Cost of Service calculation.
FAS 109 PLANT DSIT DEFICIENCY D.C. (282) - NAIJI R	(0)	(0)				Not applicable to Transmission Cost of Service calculation.
FAS 109 PLANT DSIT DEFICIENCY D.C. (282) - VCHEC R	(0)	(0)				Not applicable to Transmission Cost of Service calculation.
FAS 109 PLANT DSIT DEFICIENCY D.C. (282) - WARREN	(0)	(0)				Not applicable to Transmission Cost of Service calculation.
FAS 109 PLANT DSIT DEFICIENCY N.C. (282)	(264)	(264)				Not applicable to Transmission Cost of Service calculation.
FAS 109 PLANT DSIT DEFICIENCY N.C. (282) - BEAR GA	(1)	(1)				Not applicable to Transmission Cost of Service calculation.
FAS 109 PLANT DSIT DEFICIENCY N.C. (282) - BREMO R	(0)	(0)				Not applicable to Transmission Cost of Service calculation.
FAS 109 PLANT DSIT DEFICIENCY N.C. (282)-GENERAT	(68)	(68)				Not applicable to Transmission Cost of Service calculation.
FAS 109 PLANT DSIT DEFICIENCY N.C. (282)-HALIFAX	(0)	(0)				Not applicable to Transmission Cost of Service calculation.
FAS 109 PLANT DSIT DEFICIENCY N.C. (282)-NAIJI R	(31)	(31)				Not applicable to Transmission Cost of Service calculation.
FAS 109 PLANT DSIT DEFICIENCY N.C. (282)-PP7 RID	(0)	(0)				Not applicable to Transmission Cost of Service calculation.
FAS 109 PLANT DSIT DEFICIENCY N.C. (282)-VCHEC R	(3)	(3)				Not applicable to Transmission Cost of Service calculation.
FAS 109 PLANT DSIT DEFICIENCY N.C. (282)-WARREN	(1)	(1)				Not applicable to Transmission Cost of Service calculation.
FAS 109 PLANT DSIT DEFICIENCY VA (282)	(4,188)	(4,188)				Not applicable to Transmission Cost of Service calculation.
FAS 109 PLANT DSIT DEFICIENCY VA (282)-BEAR GARD	(214)	(214)				Not applicable to Transmission Cost of Service calculation.
FAS 109 PLANT DSIT DEFICIENCY VA (282)-BREMO RID	(4)	(4)				Not applicable to Transmission Cost of Service calculation.
FAS 109 PLANT DSIT DEFICIENCY VA (282) - GENERATIO	(1,108)	(1,108)				Not applicable to Transmission Cost of Service calculation.
FAS 109 PLANT DSIT DEFICIENCY VA (282) - HALIFAX R	(0)	(0)				Not applicable to Transmission Cost of Service calculation.
FAS 109 PLANT DSIT DEFICIENCY VA (282) - NAIJI RID	(496)	(496)				Not applicable to Transmission Cost of Service calculation.
FAS 109 PLANT DSIT DEFICIENCY VA (282) - PP7 RIDER	(2)	(2)				Not applicable to Transmission Cost of Service calculation.
FAS 109 PLANT DSIT DEFICIENCY VA (282) - VCHEC RID	(32)	(32)				Not applicable to Transmission Cost of Service calculation.
FAS 109 PLANT DSIT DEFICIENCY VA (282) - WARREN	(12)	(12)				Not applicable to Transmission Cost of Service calculation.
FAS 109 PLANT DSIT DEFICIENCY W.V. (282)	(137)	(137)				Not applicable to Transmission Cost of Service calculation.
FAS 109 PLANT DSIT DEFICIENCY W.V. (282)-BEAR GA	(7)	(7)				Not applicable to Transmission Cost of Service calculation.
FAS 109 PLANT DSIT DEFICIENCY W.V. (282)-BREMO R	(0)	(0)				Not applicable to Transmission Cost of Service calculation.
FAS 109 PLANT DSIT DEFICIENCY W.V. (282) - GENERAT	(36)	(36)				Not applicable to Transmission Cost of Service calculation.
FAS 109 PLANT DSIT DEFICIENCY W.V. (282) - HALIFAX	(0)	(0)				Not applicable to Transmission Cost of Service calculation.
FAS 109 PLANT DSIT DEFICIENCY W.V. (282) - NAIJI R	(16)	(16)				Not applicable to Transmission Cost of Service calculation.
FAS 109 PLANT DSIT DEFICIENCY W.V. (282) - PP7 RID	(0)	(0)				Not applicable to Transmission Cost of Service calculation.
FAS 109 PLANT DSIT DEFICIENCY W.V. (282) - VCHEC R	(1)	(1)				Not applicable to Transmission Cost of Service calculation.
FAS 109 PLANT DSIT DEFICIENCY W.V. (282) - WARREN	(0)	(0)				Not applicable to Transmission Cost of Service calculation.
FIXED ASSETS	(4,395)			(4,395)		Represents IRS audit adjustments to plant-related differences.
FIXED ASSETS - D.C.	1			1		Represents the state impact of IRS Audit adjustments to plant related differences.
FIXED ASSETS - NC	45			45		Represents the state impact of IRS Audit adjustments to plant related differences.
FIXED ASSETS - VA	303			303		Represents the state impact of IRS Audit adjustments to plant related differences.
FIXED ASSETS - W.V.	15			15		Represents the state impact of IRS Audit adjustments to plant related differences.
GAIN/LOSS INTERCO SALES - BOOK/TAX	(166)	(166)				Tax recognizes the intercompany gain/loss over the tax life of the assets.
INVOLUNTARY CONVERSION - TELECOMMUNICATIONS	(1,104)	(1,104)				Represents the difference between book and tax related to the disposal of telecommunication equipment. Recognized for tax purposes when utilized.
LIBERALIZED DEPRECIATION - FUEL	(8,545)	(8,545)				Represents difference between book burn of nuclear fuel based on usage vs. tax depreciation.
LIBERALIZED DEPRECIATION - FUEL CWIP	(481)	(481)				Represents the difference between book CWIP and Tax CWIP.
LIBERALIZED DEPRECIATION - PLANT ACUFILF	(2,509,071)	(2,187,126)	(285,836)		(36,108)	Difference between book and tax depreciation taking in consideration flow-through and ARAM.
LIBERALIZED DEPRECIATION - PLANT LAND FUTURE USE	228	228				Not applicable to Transmission Cost of Service calculation.
LIBERALIZED DEPRECIATION - PLANT LAND NON UTILITY	(532)	(532)				Not applicable to Transmission Cost of Service calculation.
LIBERALIZED DEPRECIATION - PLANT OPER LAND	940	940				Not applicable to Transmission Cost of Service calculation.
LIBERALIZED DEPRECIATION - PLANT OTHER	(200,386)	(200,386)				Not applicable to Transmission Cost of Service calculation.
LIBERALIZED DEPRECIATION - PLANT FUTURE USE	(4)	(4)				Not applicable to Transmission Cost of Service calculation.
LIBERALIZED DEPRECIATION - PLANT NON UTILITY	22	22				Not applicable to Transmission Cost of Service calculation.
RESEARCH AND DEVELOPMENT	(1,874)	(1,874)				Not applicable to Transmission Cost of Service calculation.
SUCCESS SHARE PLAN	-	-				Book amount accrued as it's earned; tax deduction is actual payout.
YORKTOWN IMPLISSION - TAX DEP.-LIB - NON OP	-	-				Not applicable to Transmission Cost of Service calculation.
LIBERALIZED DEPRECIATION - PLANT ACUFILF	175,848	175,848				Not applicable to Transmission Cost of Service calculation.
Subtotal - p275 (Form 1-F filer: see note 6 below)	(3,450,674)	(3,057,963)	(301,371)	(41,008)	(50,332)	
Less FASB 109 Above if not separately removed	(53,122)	(53,122)	0	0	0	
Less FASB 106 Above if not separately removed	0	0	0	0	0	
Total	(3,397,552)	(3,004,841)	(301,371)	(41,008)	(50,332)	

Instructions for Account 282:

- ADIT items related only to Non-Electric Operations (e.g., Gas, Water, Sewer) or Production are directly assigned to Column C
- ADIT items related only to Transmission are directly assigned to Column D
- ADIT items related to Plant and not in Columns C & D are included in Column E
- ADIT items related to labor and not in Columns C & D are included in Column F
- Deferred income taxes arise when items are included in taxable income in different periods than they are included in rates, therefore if the item giving rise to the ADIT is not included in the formula, the associated ADIT amount shall be excluded
- Re: Form 1-F filer: Sum of subtotals for Accounts 282 and 283 should tie to Form No. 1-F, p.113.57.e

ATTACHMENT H-16A
Attachment 1 - Accumulated Deferred Income Taxes (ADIT) Worksheet - December 31, 2010

A ADIT-283	B Total	C		D		E		F		G
		Production Or Other	Related	Only Transmission	Related	Plant	Related	Labor	Related	
ADFIT - OTHER COMPREHENSIVE INCOME	(13,857)	(13,857)								Not applicable to Transmission Cost of Service calculation.
AFUDC - DEBT - VCHEC RIDER CURRENT	0	0								Not applicable to Transmission Cost of Service calculation.
CONTINGENT CLAIMS CURRENT	-	-								Not applicable to Transmission Cost of Service calculation.
AMORT EXP - SEC 197 INTANGIBLES	0	0								Not applicable to Transmission Cost of Service calculation.
DECOMM POUR OVER	(21,931)	(21,931)								Not applicable to Transmission Cost of Service calculation.
DECOMMISSIONING TRUST - UNREALIZED GAIN/LOSS - NC	(66,123)	(66,123)								Not applicable to Transmission Cost of Service calculation.
DEFERRED FUEL EXPENSE	(45,278)	(45,278)								Not applicable to Transmission Cost of Service calculation.
DEFERRED FUEL EXPENSE - OTHER CURRENT	5,547	5,547								Not applicable to Transmission Cost of Service calculation.
DEFERRED FUEL EXPENSE - CURRENT	(82,807)	(82,807)								Not applicable to Transmission Cost of Service calculation.
DEFERRED N.C. SIT NONOP - OCI	-	-								Not applicable to Transmission Cost of Service calculation.
DEFERRED SIT NONOP - OCI	(2,440)	(2,440)								Not applicable to Transmission Cost of Service calculation.
DFIT 190 NONOPERATING CURRENT ASSET	300	300								Not applicable to Transmission Cost of Service calculation.
DFIT 190 NONOPERATING NONCURR ASSET	(28,065)	(28,065)								Not applicable to Transmission Cost of Service calculation.
DFIT 190 OPERATING CURRENT ASSET	(4,487)	(4,487)								Not applicable to Transmission Cost of Service calculation.
DFIT 190 OPERATING NONCURR ASSET	(5,617)	(5,617)								Not applicable to Transmission Cost of Service calculation.
DFIT 190 OPERATING NONCURRENT ASSET	6	6								Not applicable to Transmission Cost of Service calculation.
DFIT 283 NONOP OTHER NONCURRENT LIABILITY	18	18								Not applicable to Transmission Cost of Service calculation.
DFIT 283 OPERATING NONCURRENT LIAB	89	89								Not applicable to Transmission Cost of Service calculation.
DFIT EFFECT ON SIT NONOP - OCI	(8)	(8)								Not applicable to Transmission Cost of Service calculation.
DOE SETTLEMENT	(61,137)	(61,137)								Not applicable to Transmission Cost of Service calculation.
DSIT 283 NONOP CURRENT LIABILITY - D.C.	(6)	(6)								Not applicable to Transmission Cost of Service calculation.
DSIT 283 NONOP CURRENT LIABILITY - N.C.	(289)	(289)								Not applicable to Transmission Cost of Service calculation.
DSIT 283 NONOP CURRENT LIABILITY - VA.	(4,447)	(4,447)								Not applicable to Transmission Cost of Service calculation.
DSIT 283 NONOP CURRENT LIABILITY - W.V.	(190)	(190)								Not applicable to Transmission Cost of Service calculation.
DSIT 283 NONOP NONCURR OTHER LIABILITY - D.C.	-	-								Not applicable to Transmission Cost of Service calculation.
DSIT 283 NONOP NONCURR OTHER LIABILITY - N.C.	-	-								Not applicable to Transmission Cost of Service calculation.
DSIT 283 NONOP NONCURR OTHER LIABILITY - VA.	-	-								Not applicable to Transmission Cost of Service calculation.
DSIT 283 NONOP NONCURR OTHER LIABILITY - W.V.	-	-								Not applicable to Transmission Cost of Service calculation.
DSIT 283 NONOP NONCURRENT LIABILITY D.C.	(26)	(26)								Not applicable to Transmission Cost of Service calculation.
DSIT 283 NONOP NONCURRENT LIABILITY N.C.	(1,275)	(1,275)								Not applicable to Transmission Cost of Service calculation.
DSIT 283 NONOP NONCURRENT LIABILITY VA	(20,234)	(20,234)								Not applicable to Transmission Cost of Service calculation.
DSIT 283 NONOP NONCURRENT LIABILITY W.V.	(661)	(661)								Not applicable to Transmission Cost of Service calculation.
DSIT 283 OP OTHER NONCURR ASSET VA MIN	10	10								Not applicable to Transmission Cost of Service calculation.
DSIT 283 OP OTHER NONCURR LIAB D.C.	(71)	(71)								Not applicable to Transmission Cost of Service calculation.
DSIT 283 OP OTHER NONCURR LIAB N.C.	(3,933)	(3,933)								Not applicable to Transmission Cost of Service calculation.
DSIT 283 OP OTHER NONCURR LIAB VA.	(62,390)	(62,390)								Not applicable to Transmission Cost of Service calculation.
DSIT 283 OP OTHER NONCURR LIAB VA. MIN	(10)	(10)								Not applicable to Transmission Cost of Service calculation.
DSIT 283 OP OTHER NONCURR LIAB W.V.	(2,042)	(2,042)								Not applicable to Transmission Cost of Service calculation.
DSIT 283 OPERATING CURRENT LIABILITY D.C.	(10)	(10)								Not applicable to Transmission Cost of Service calculation.
DSIT 283 OPERATING CURRENT LIABILITY N.C.	(1,201)	(1,201)								Not applicable to Transmission Cost of Service calculation.
DSIT 283 OPERATING CURRENT LIABILITY VA	(18,285)	(18,285)								Not applicable to Transmission Cost of Service calculation.
DSIT 283 OPERATING CURRENT LIABILITY W.V.	(832)	(832)								Not applicable to Transmission Cost of Service calculation.
EARNEST MONEY	-	-								Represents advances not recognized for tax.
EMISSIONS ALLOWANCES	2,394	2,394								Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DFIT GROSSUP (283)	(21,603)	(21,603)								Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DFIT GROSSUP (283) - BEAR GARDEN	(801)	(801)								Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DFIT GROSSUP (283) - BREMO RIDER	(16)	(16)								Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DFIT GROSSUP (283) - GENERATION RIDE	(4,147)	(4,147)								Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DFIT GROSSUP (283) - HALIFAX RIDER	(1)	(1)								Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DFIT GROSSUP (283) - NAIH RIDER	(1,857)	(1,857)								Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DFIT GROSSUP (283) - PP7 RIDER	(8)	(8)								Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DFIT GROSSUP (283) - VCHEC RIDER	3,146	3,146								Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DFIT GROSSUP (283) - VCHEC RIDER CUR	(2,534)	(2,534)								Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DFIT GROSSUP (283) - VCHEC RIDER NON	(739)	(739)								Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DFIT GROSSUP (283) - WARREN RIDER	(45)	(45)								Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP DC	(4)	(4)								Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP DC - BEAR GARDEN RIDER	(0)	(0)								Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP DC - GENERATION RIDER	(2)	(2)								Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP DC - NAIH RIDER	(0)	(0)								Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP DC - VCHEC RIDER	(0)	(0)								Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP DC - VCHEC RIDER CURR	(0)	(0)								Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP DC - WARREN RIDER	(0)	(0)								Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP NC	(233)	(233)								Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP NC - BEAR GARDEN RIDER	(9)	(9)								Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP NC - BREMO RIDER	(0)	(0)								Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP NC - GENERATION RIDER	(44)	(44)								Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP NC - HALIFAX RIDER	(0)	(0)								Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP NC - NAIH RIDER	(20)	(20)								Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP NC - PP7 RIDER	(0)	(0)								Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP NC - VCHEC RIDER	35	35								Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP NC - VCHEC RIDER CURR	(28)	(28)								Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP NC - VCHEC RIDER NONCURR	(9)	(9)								Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP NC - WARREN RIDER	(0)	(0)								Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP VA	(3,687)	(3,687)								Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP VA - BEAR GARDEN RIDER	(137)	(137)								Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP VA - BREMO RIDER	(3)	(3)								Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP VA - GENERATION RIDER	(708)	(708)								Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP VA - HALIFAX RIDER	(0)	(0)								Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP VA - NAIH RIDER	(317)	(317)								Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP VA - PP7 RIDER	(1)	(1)								Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP VA - VCHEC RIDER	536	536								Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP VA - VCHEC RIDER CURR	(432)	(432)								Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP VA - VCHEC RIDER NONCUR	(124)	(124)								Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP VA - WARREN RIDER	(8)	(8)								Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP WV	(121)	(121)								Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP WV - BEAR GARDEN RIDER	(4)	(4)								Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP WV - BREMO RIDER	(0)	(0)								Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP WV - GENERATION RIDER	(23)	(23)								Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP WV - HALIFAX RIDER	(0)	(0)								Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP WV - NAIH RIDER	(10)	(10)								Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP WV - PP7 RIDER	(0)	(0)								Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP WV - VCHEC RIDER	18	18								Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP WV - VCHEC RIDER CURR	(14)	(14)								Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP WV - VCHEC RIDER NONCURR	(4)	(4)								Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP WV - WARREN RIDER	(0)	(0)								Not applicable to Transmission Cost of Service calculation.
FAS 109 REG ASSET	-	-								Not applicable to Transmission Cost of Service calculation.
FAS 133	(30,703)	(30,703)								Represents tax cross-up on deferred tax deficiency related to previous flow-through and ARAM related ADIT.
FAS 133 - FTR HEDGE CURRENT ASSET	0	0								Not applicable to Transmission Cost of Service calculation.
FAS 133-REG-GL HEDGE CAPACITY CURRENT	-	-								Not applicable to Transmission Cost of Service calculation.

ATTACHMENT H-16A

Attachment 1 - Accumulated Deferred Income Taxes (ADIT) Worksheet - December 31, 2010

FAS 133 REG FUEL HEDGE NONCURRENT	(137)	(137)			Not applicable to Transmission Cost of Service calculation.
FAS 133 REG GL CAPACITY HEDGE NONCURRENT	-	-			Not applicable to Transmission Cost of Service calculation.
FAS 133 REG HEDGE DEBT NONCURRENT	-	-			Not applicable to Transmission Cost of Service calculation.
FAS 133 DEBT VALUATION - MTM - CURRENT LIAB	(1,231)	(1,231)			Not applicable to Transmission Cost of Service calculation.
FAS 133 DEFERRED GL CAPACITY HEDGE - NON CURRENT	0	0			Not applicable to Transmission Cost of Service calculation.
FAS 133 DEFERRED GL CAPACITY HEDGE - CURRENT LIAB	(2,447)	(2,447)			Not applicable to Transmission Cost of Service calculation.
FAS 133 DEFERRED GL POWER HEDGE - CURRENT LIAB	(441)	(441)			Not applicable to Transmission Cost of Service calculation.
FAS 133 DEFERRED GL POWER HEDGE NON CURRENT LIAB	-	-			Not applicable to Transmission Cost of Service calculation.
FAS 133 DEFERRED VALUATION - MTM NON CURRENT LIAB	(6,339)	(6,339)			Not applicable to Transmission Cost of Service calculation.
FAS 133 FTR CURRENT LIAB	(4,136)	(4,136)			Not applicable to Transmission Cost of Service calculation.
FAS 133 FTR NON CURRENT LIAB	-	-			Not applicable to Transmission Cost of Service calculation.
FEDERAL TAX INTEREST EXPENSE	(742)	(742)			Not applicable to Transmission Cost of Service calculation.
FEDERAL TAX INTEREST EXPENSE NON CURRENT	(1,171)	(1,171)			Not applicable to Transmission Cost of Service calculation.
FUEL HANDLING COSTS	(143)	(143)			IRS settlement required additional tax capitalization of handling costs.
GAIN/LOSS INTERCO SALES -BOOK/TAX	-	-			Tax deferred recognition of intercompany gain/loss due to consolidated return rules.
GAIN/LOSS INTERCO SALES -BOOK/TAX	-	-			Tax deferred recognition of intercompany gain/loss due to consolidated return rules.
GOODWILL AMORTIZATION	(3)	(3)			Not applicable to Transmission Cost of Service calculation.
NUCLEAR FUEL - PERMANENT DISPOSAL	-	-			Not applicable to Transmission Cost of Service calculation.
OBSOLETE INVENTORY	-	-			Not applicable to Transmission Cost of Service calculation.
PERFORMANCE ACHIEVEMENT PLAN	-	-			Not applicable to Transmission Cost of Service calculation.
POWERTREE CARBON CO, LLC.	(31)	(31)			Not applicable to Transmission Cost of Service calculation.
QUALIFIED SETTLEMENT FUND	-	-			Not applicable to Transmission Cost of Service calculation.
REACQUIRED DEBT GAIN/LOSS	(1,854)	(1,854)			Not applicable to Transmission Cost of Service calculation.
REG FTR	0	0			Not applicable to Transmission Cost of Service calculation.
REG FTR CURRENT	-	-			Not applicable to Transmission Cost of Service calculation.
REG HEDGES CAPACITY	-	-			Not applicable to Transmission Cost of Service calculation.
REG ASSET - A4 RAC COSTS CURRENT	(18,682)	(18,682)			Not applicable to Transmission Cost of Service calculation.
REG ASSET - A4 RAC COSTS NONCURRENT	(7,301)	(7,301)			Not applicable to Transmission Cost of Service calculation.
REG ASSET - A5 REC COST VA	(86)	(86)			Not applicable to Transmission Cost of Service calculation.
REG ASSET - ATRR - CURRENT	(7,875)	(7,875)			Not applicable to Transmission Cost of Service calculation.
REG ATRR NON CURRENT	(9,794)	(9,794)			Not applicable to Transmission Cost of Service calculation.
REG ASSET - DEFERRED GL POWER HEDGE CURRENT	(8)	(8)			Not applicable to Transmission Cost of Service calculation.
REG ASSET FTR	-	-			Not applicable to Transmission Cost of Service calculation.
REG ASSET - FTR CURRENT	(0)	(0)			Not applicable to Transmission Cost of Service calculation.
REG ASSET CURRENT RIDER A5 DSM	538	538			Not applicable to Transmission Cost of Service calculation.
REG ASSET CURRENT RIDER A6 BEAR GARDEN AFUDC DEBT	777	777			Not applicable to Transmission Cost of Service calculation.
REG ASSET CURRENT RIDER A6 BEAR GARDEN COST RESERV	(5,225)	(5,225)			Not applicable to Transmission Cost of Service calculation.
REG ASSET CURRENT RIDER A6 HALIFAX AFUDC DEBT	(0)	(0)			Not applicable to Transmission Cost of Service calculation.
REG ASSET CURRENT RIDER A6 VCHEC AFUDC DEBT	(2,362)	(2,362)			Not applicable to Transmission Cost of Service calculation.
REG ASSET CURRENT RIDER A6 VCHEC COST RESERVE	(250)	(250)			Not applicable to Transmission Cost of Service calculation.
REG ASSET - DEFERRED GAIN/LOSS CAPAC HEDGE NONCUR	(793)	(793)			Not applicable to Transmission Cost of Service calculation.
REG ASSET NONCUR RIDER A6 BEAR GARDEN AFUDC DEBT	(1,103)	(1,103)			Not applicable to Transmission Cost of Service calculation.
REG ASSET NONCUR RIDER A6 BEAR GARDEN COST RESERVE	3,503	3,503			Not applicable to Transmission Cost of Service calculation.
REG ASSET NONCUR RIDER A6 BREMO AFUDC DEBT	(10)	(10)			Not applicable to Transmission Cost of Service calculation.
REG ASSET NONCUR RIDER A6 NAIH AFUDC DEBT	(1,164)	(1,164)			Not applicable to Transmission Cost of Service calculation.
REG ASSET NONCUR RIDER A6 PP7 AFUDC DEBT	(6)	(6)			Not applicable to Transmission Cost of Service calculation.
REG ASSET NONCUR RIDER A6 VCHEC AFUDC DEBT	36	36			Not applicable to Transmission Cost of Service calculation.
REG ASSET NONCUR RIDER A6 VCHEC COST RESERVE	(605)	(605)			Not applicable to Transmission Cost of Service calculation.
REG ASSET NONCUR RIDER A6 WARREN AFUDC DEBT	(29)	(29)			Not applicable to Transmission Cost of Service calculation.
REG HEDGE DEBT - CURRENT	-	-			Not applicable to Transmission Cost of Service calculation.
REG NON CURRENT DSM A5 RIDER	(1,028)	(1,028)			Not applicable to Transmission Cost of Service calculation.
REG POWER HEDGE - CURRENT	-	-			Not applicable to Transmission Cost of Service calculation.
REG POWER HEDGE	-	-			Not applicable to Transmission Cost of Service calculation.
REGULATORY ASSET - D & D	(4)	(4)			Represents cost that for regulatory purposes needs to be amortized over a prescribed life. However, allowable for tax when incurred.
REGULATORY ASSET - FAS 112	(2,338)		(2,338)		Represents cost that for regulatory purposes needs to be amortized over a prescribed life. However, allowable for tax when incurred.
REGULATORY ASSET - ISABEL	-				Represents cost that for regulatory purposes needs to be amortized over a prescribed life. However, allowable for tax when incurred.
REGULATORY ASSET - NUG	(4,700)	(4,700)			Represents cost that for regulatory purposes needs to be amortized over a prescribed life. However, allowable for tax when incurred.
REGULATORY ASSET - PJM CURRENT	-				Represents cost that for regulatory purposes needs to be amortized over a prescribed life. However, allowable for tax when incurred.
REGULATORY ASSET - VA SLS TAX	(8,752)	(8,752)			Represents cost that for regulatory purposes needs to be amortized over a prescribed life. However, allowable for tax when incurred.
REGULATORY ASSET - VA SLS TAX CURRENT	(12,122)	(12,122)			Represents cost that for regulatory purposes needs to be amortized over a prescribed life. However, allowable for tax when incurred.
RETIREMENT - EXEC SUPP RET (ESRP) - NONOP	(219)	(219)			Not applicable to Transmission Cost of Service calculation.
SO2 ALLOWANCES - NONCURRENT	-				Book expense for emissions allowances based on moving-average-cost, tax expense based on specific identification.
W.VA. STATE NOL CFWD	-				Represents the deferred state tax impact related to WV NOL. This deferral will turn around when the pollution control projects are placed in service.
W.VA. STATE POLLUTION CONTROL	(6,554)		(6,554)		Represents the deferred state tax impact related to WV Pollution control projects. This deferral will turn around once placed in service.
ADFIT - OTHER COMPREHENSIVE INCOME	123	123			Not applicable to Transmission Cost of Service calculation.
DEFERRED SIT NONOP - OCI	22	22			Not applicable to Transmission Cost of Service calculation.
DFIT EFFECT ON SIT NONOP - OCI	8	8			Not applicable to Transmission Cost of Service calculation.
NUC FUEL - PERMANENT DISPOSAL	(119)	(119)			Not applicable to Transmission Cost of Service calculation.
RETIREMENT - (FASB87)	(25,594)		(25,594)		Book estimate accrued and expensed; tax deduction when paid.
PERFORMANCE ACHIEVEMENT PLAN	(33)	(33)			Not applicable to Transmission Cost of Service calculation.
REG ASSET CURRENT RIDER A5 DSM	(538)	(538)			Not applicable to Transmission Cost of Service calculation.
EMISSIONS ALLOWANCES	(2,394)	(2,394)			Not applicable to Transmission Cost of Service calculation.
FAS 132	-	-			Not applicable to Transmission Cost of Service calculation.
Subtotal - p277 (Form 1-F filer: see note 6, below)	(637,210)	(602,724)	-	(6,554)	(27,932)
Less FASB 109 Above if not separately removed	(33,959)	(33,959)	-	-	-
Less FASB 106 Above if not separately removed	-	-	-	-	-
Total	(603,252)	(568,765)	-	(6,554)	(27,932)

Instructions for Account 283:

- ADIT items related only to Non-Electric Operations (e.g., Gas, Water, Sewer) or Production are directly assigned to Column C
- ADIT items related only to Transmission are directly assigned to Column D
- ADIT items related to Plant and not in Columns C & D are included in Column E
- ADIT items related to labor and not in Columns C & D are included in Column F
- Deferred income taxes arise when items are included in taxable income in different periods than they are included in rates, therefore if the item giving rise to the ADIT is not included in the formula, the associated ADIT amount shall be excluded
- Re: Form 1-F filer: Sum of subtotals for Accounts 282 and 283 should tie to Form No. 1-F, p.113.57.c

Attachment 1 - Accumulated Deferred Income Taxes (ADIT) Worksheet
Amortization ITC-255

	Item	Balance	Amortization
1	Amortization		886
2	Amortization to line 136 of Appendix A	Total	163
3	Total	-	1,048
4	Total Form No. 1 (p.266 & 267)	Form No. 1 balance (p.266) for amortization	1,048
5	Difference /1	-	-

/1 Difference must be zero

Virginia Electric and Power Company
ATTACHMENT H-16A
Attachment 1A - Accumulated Deferred Income Taxes (ADIT) Worksheet - December 31 of the Previous Year
(000's)

	Only Transmission Related	Plant Related	Labor Related	Total ADIT
ADIT- 282	(194,710)	(38,394)	(44,313)	
ADIT-283	0	(7,943)	(1,876)	
ADIT-190	74	121,112	57,102	
Subtotal	(194,636)	74,775	10,814	
Wages & Salary Allocator			4,7153%	
Gross Plant Allocator		11.6330%		
End of Year ADIT	(194,636)	8,699	510	(185,427)

In filling out this attachment, a full and complete description of each item and justification for the allocation to Columns B-E and each separate ADIT item will be listed. Dissimilar items with amounts exceeding \$100,000 will be listed separately.

End of Year Balances :

A	B	C	D	E	F	G
ADIT-190	Total	Production Or Other Related	Only Transmission Related	Plant Related	Labor Related	Justification
ADFIT - OTHER COMPREHENSIVE INCOME	123	123				Not applicable to Transmission Cost of Service calculation.
BAD DEBTS	7,361	7,361				For tax purposes bad debts are deductible when they are deemed to be uncollectible / worthless.
CAPITAL LEASE	452	452				Not applicable to Transmission Cost of Service calculation.
CAPITALIZED BROKERS FEES	749	749				Not applicable to Transmission Cost of Service calculation.
CAPITALIZED INTEREST - NONOP CWIP	-	-				Not applicable to Transmission Cost of Service calculation.
CAPITALIZED INTEREST NONOP IN SERVICE	307	307				Not applicable to Transmission Cost of Service calculation.
CAPITALIZED INTEREST OPERATING CWIP	60,076	60,076				Represents tax capitalized interest on projects in CWIP - increase in taxable income.
CAPITALIZED INTEREST OPERATING IN SERVICE	115,767			115,767		Represents tax "In Service" capitalized interest placed in service net of tax amortization.
CIAC DC - NONOP IN SERVICE	2,148	2,148				Not applicable to Transmission Cost of Service calculation.
CIAC NC - NONOP CWIP	(0)	(0)				Not applicable to Transmission Cost of Service calculation.
CIAC NC - NONOP IN SERVICE	2,629	2,629				Not applicable to Transmission Cost of Service calculation.
CIAC VA - NONOP CWIP	0	0				Not applicable to Transmission Cost of Service calculation.
CIAC VA - NONOP IN SERVICE	100,965	100,965				Not applicable to Transmission Cost of Service calculation.
CONTINGENT CLAIMS CURRENT	2,810	2,810				Not applicable to Transmission Cost of Service calculation.
CONTINGENT CLAIMS NONCURRENT	743	743				Not applicable to Transmission Cost of Service calculation.
CUSTOMER ACCOUNTS-RESERVE & REFUND	179,073	179,073				Not applicable to Transmission Cost of Service calculation.
CUSTOMER ACCOUNTS INTEREST-RESERVE & REFUND	(139)	(139)				Not applicable to Transmission Cost of Service calculation.
DECOMMISSIONING & DECONTAMINATION	(0)	(0)				Book expensed as billed over 15 yr assessment period; tax deduct in year of assessment because all events test met as liability is based on prior facility use.
DEFERRED GAIN/LOSS NONOPERATING	(53)	(53)				Not applicable to Transmission Cost of Service calculation.
DEFERRED GAIN/LOSS OPERATING	197			197		Represents the ADIT on Book Gain/Loss as accrued.
DEFERRED GAIN/LOSS-FUTURE USE	(736)	(736)				Not applicable to Transmission Cost of Service calculation.
DEFERRED GAIN/LOSS-FUTURE USE NONOP	1,917	1,917				Not applicable to Transmission Cost of Service calculation.
DEFERRED N.C. SIT NONOP - OCI	22	22				Not applicable to Transmission Cost of Service calculation.
DFIT 190 OPERATING NONCURRENT ASSET	(526)	(526)				Not applicable to Transmission Cost of Service calculation.
DFIT 282 NONOPERATING PLANT NONCURR LIAB	3,770	3,770				Not applicable to Transmission Cost of Service calculation.
DFIT 282 OPERATING PLANT NONCURR LIAB	103,513	103,513				Not applicable to Transmission Cost of Service calculation.
DFIT 283 NONOPERATING CURRENT LIAB	11	11				Not applicable to Transmission Cost of Service calculation.
DFIT 283 NONOPERATING NONCURRENT LIAB	3,391	3,391				Not applicable to Transmission Cost of Service calculation.
DFIT 283 OPERATING CURRENT LIABILITY	1,889	1,889				Not applicable to Transmission Cost of Service calculation.
DFIT 283 OPERATING NONCURRENT CURRENT LIAB	361	361				Not applicable to Transmission Cost of Service calculation.
DFIT 283 OPERATING NONCURRENT LIAB	4,068	4,068				Not applicable to Transmission Cost of Service calculation.
DFIT 283 OPERATING OTHER NONCURRENT LIABILITY	(63)	(63)				Not applicable to Transmission Cost of Service calculation.
DFIT EFFECT ON SIT NONOP - OCI	914	914				Not applicable to Transmission Cost of Service calculation.
DIRECTOR CHARITABLE DONATION	140	140				Not applicable to Transmission Cost of Service calculation.
DSIT 190 NONOP CURRENT ASSET D.C.	0	0				Not applicable to Transmission Cost of Service calculation.
DSIT 190 NONOP CURRENT ASSET N.C.	52	52				Not applicable to Transmission Cost of Service calculation.
DSIT 190 NONOP CURRENT ASSET VA	804	804				Not applicable to Transmission Cost of Service calculation.
DSIT 190 NONOP CURRENT ASSET W.V.	35	35				Not applicable to Transmission Cost of Service calculation.
DSIT 190 NONOP NONCURRENT ASSET D.C.	0	0				Not applicable to Transmission Cost of Service calculation.
DSIT 190 NONOP NONCURRENT ASSET N.C.	(60)	(60)				Not applicable to Transmission Cost of Service calculation.
DSIT 190 N ONOP NONCURRENT ASSET VA	90	90				Not applicable to Transmission Cost of Service calculation.
DSIT 190 NONOP NONCURRENT ASSET W.V.	(5)	(5)				Not applicable to Transmission Cost of Service calculation.
DSIT 190 NONOP NONCURRENT ASSET D.C.	1	1				Not applicable to Transmission Cost of Service calculation.
DSIT 190 NONOP NONCURRENT ASSET N.C.	3,731	3,731				Not applicable to Transmission Cost of Service calculation.
DSIT 190 NONOP NONCURRENT ASSET VA	58,008	58,008				Not applicable to Transmission Cost of Service calculation.
DSIT 190 NONOP NONCURRENT ASSET W.V.	1,923	1,923				Not applicable to Transmission Cost of Service calculation.
DSIT 190 NONOP PLANT NONCURR ASSET D.C.	0	0				Not applicable to Transmission Cost of Service calculation.
DSIT 190 NONOP PLANT NONCURR ASSET N.C.	1,102	1,102				Not applicable to Transmission Cost of Service calculation.
DSIT 190 NONOP PLANT NONCURR ASSET VA	17,160	17,160				Not applicable to Transmission Cost of Service calculation.
DSIT 190 NONOP PLANT NONCURR ASSET W.V.	569	569				Not applicable to Transmission Cost of Service calculation.
DSIT 190 OPERATING CURRENT ASSET D.C.	1	1				Not applicable to Transmission Cost of Service calculation.
DSIT 190 OPERATING CURRENT ASSET N.C.	2,203	2,203				Not applicable to Transmission Cost of Service calculation.
DSIT 190 OPERATING CURRENT ASSET VA	34,077	34,077				Not applicable to Transmission Cost of Service calculation.
DSIT 190 OPERATING CURRENT ASSET W.V.	1,449	1,449				Not applicable to Transmission Cost of Service calculation.
DSIT 190 OPERATING NONCURR ASSET D.C.	0	0				Not applicable to Transmission Cost of Service calculation.
DSIT 190 OPERATING NONCURR ASSET N.C.	(1,648)	(1,648)				Not applicable to Transmission Cost of Service calculation.
DSIT 190 OPERATING NONCURR ASSET VA	(18,277)	(18,277)				Not applicable to Transmission Cost of Service calculation.
DSIT 190 OPERATING NONCURR ASSET VA MIN	(54)	(54)				Not applicable to Transmission Cost of Service calculation.
DSIT 190 OPERATING NONCURR ASSET W.V.	(665)	(665)				Not applicable to Transmission Cost of Service calculation.
DSIT 190 OPERATING PLANT NONCURR ASSET D.C.	1	1				Not applicable to Transmission Cost of Service calculation.
DSIT 190 OPERATING PLANT NONCURR ASSET N.C.	4,966	4,966				Not applicable to Transmission Cost of Service calculation.
DSIT 190 OPERATING PLANT NONCURR ASSET VA	78,434	78,434				Not applicable to Transmission Cost of Service calculation.
DSIT 190 OPERATING PLANT NONCURR ASSET W.V.	2,591	2,591				Not applicable to Transmission Cost of Service calculation.
DSIT 283 OP OTHER NONCURR LIAB N.C.	(17)	(17)				Not applicable to Transmission Cost of Service calculation.
DSIT 283 OP OTHER NONCURR LIAB VA	(230)	(230)				Not applicable to Transmission Cost of Service calculation.
DSIT 283 OP OTHER NONCURR LIAB W.V.	(8)	(8)				Not applicable to Transmission Cost of Service calculation.
DSM	-	-				Not applicable to Transmission Cost of Service calculation.
EARNST MONEY	-	-				Not applicable to Transmission Cost of Service calculation.
EMISSIONS ALLOWANCES	0	0				Not applicable to Transmission Cost of Service calculation.
FAS 109 ITC DFIT DEFICIENCY (190)	5,935	5,935				Not applicable to Transmission Cost of Service calculation.
FAS 109 ITC DSIT DEFICIENCY D.C. (190)	0	0				Not applicable to Transmission Cost of Service calculation.
FAS 109 ITC DSIT DEFICIENCY N.C. (190)	63	63				Not applicable to Transmission Cost of Service calculation.
FAS 109 ITC DSIT DEFICIENCY VA (190)	1,015	1,015				Not applicable to Transmission Cost of Service calculation.
FAS 109 ITC DSIT DEFICIENCY W.V.(190)	33	33				Not applicable to Transmission Cost of Service calculation.
FAS 109 ITC DSIT GROSSUP D.C.	0	0				Not applicable to Transmission Cost of Service calculation.
FAS 109 ITC DSIT GROSSUP N.C.	41	41				Not applicable to Transmission Cost of Service calculation.
FAS 109 ITC DSIT GROSSUP VA	649	649				Not applicable to Transmission Cost of Service calculation.
FAS 109 ITC DSIT GROSSUP W.V.	21	21				Not applicable to Transmission Cost of Service calculation.
FAS 109 ITC GROSSUP (190)	3,795	3,795				Not applicable to Transmission Cost of Service calculation.
FAS 109 ITC REG LIAB	-	-				Not applicable to Transmission Cost of Service calculation.
FAS 133	5,014	5,014				Not applicable to Transmission Cost of Service calculation.
FAS 133 REG FTR CURRENT	2,904	2,904				Not applicable to Transmission Cost of Service calculation.
FAS 133 REG GL POWER HEDGE CURRENT	(3)	(3)				Not applicable to Transmission Cost of Service calculation.

FAS 133 REG HEDGE DEBT CURRENT	(598)	(598)				Not applicable to Transmission Cost of Service calculation.
FAS 143 ASSET OBLIGATION	13,048	12,974	74			Represents ARO accruals not deductible for tax.
FAS143 DECOMMISSIONING	293,558	293,558				Represents ARO accruals not deductible for tax.
FEDERAL TAX INTEREST EXPENSE NON CURRENT	-	-				Not applicable to Transmission Cost of Service calculation.
FIXED ASSETS	5	5				Not applicable to Transmission Cost of Service calculation.
FLEET LEASE CREDIT - CURRENT	75			75		incurred.
FLEET LEASE CREDIT - NONCURRENT	78			78		Books amortizes the fleet lease extension credit over the new lease; tax takes the deduction when incurred.
GAIN SALE/LEASEBACK - SYSTEM OFFICE	-	-				Not applicable to Transmission Cost of Service calculation.
GROSS REC-UNBILLED REV-NC	106	106				Books include income when meter is read; taxed when service is provided.
HEADWATER BENEFITS	586	586				Not applicable to Transmission Cost of Service calculation.
INT STOR NORTH ANNA	2,977	2,977				filled.
INT STOR SURRY	552	552				filled.
LONG TERM DISABILITY RESERVE	5,871				5,871	Book estimate accrued and expensed; tax deduction when paid.
METERS	7,162	7,162				Books pre-capitalize when purchased; tax purposes when installed.
NUCLEAR FUEL - PERMANENT DISPOSAL	(1)	(1)				Books estimate expense, tax deduction taken when paid.
OBSELETE INVENTORY	425	425				Not applicable to Transmission Cost of Service calculation.
OPEB	29,079				29,079	Represents the difference between the book accrual expense and the actual funded amount.
PERFORMANCE ACHIEVEMENT PLAN	26	26				Not applicable to Transmission Cost of Service calculation.
POWER PURCHASE BUYOUT	499	499				Represents the difference between the book accrual expense and the actual funded amount.
PREMIUM, DEBT, DISCOUNT AND EXPENSE	4,995			4,995		Books record the yield to maturity method; taxes amortize straight line.
PSHIP INCOME - NC ENTERPRISE	32	32				Not applicable to Transmission Cost of Service calculation.
PSHIP INCOME - VIRGINIA CAPITAL	208	208				Not applicable to Transmission Cost of Service calculation.
QUALIFIED SETTLEMENT FUND	140	140				Not applicable to Transmission Cost of Service calculation.
REACTOR DECOMMISSIONING LIABILITY	-	-				Represents the difference between the accrual and payments.
REG ASSET FUEL HEDGE	864	864				Not applicable to Transmission Cost of Service calculation.
REG HEDGES CAPACITY	5,175	5,175				Not applicable to Transmission Cost of Service calculation.
REG HEDGES CAPACITY NC	2,094	2,094				Not applicable to Transmission Cost of Service calculation.
REG HEDGES DEBT	29,884	29,884				Not applicable to Transmission Cost of Service calculation.
REG LIABILITY DECOMMISSIONING	113,380	113,380				Not applicable to Transmission Cost of Service calculation.
REG LIABILITY HEDGES DEBT	3,862	3,862				Not applicable to Transmission Cost of Service calculation.
REGULATORY ASSET - D & D	4	4				Not applicable to Transmission Cost of Service calculation.
REGULATORY ASSET - VA SLS TAX	4,962	4,962				Not applicable to Transmission Cost of Service calculation.
RESTRICTED STOCK AWARD	1,735	1,735				Not applicable to Transmission Cost of Service calculation.
RETIREMENT - (FASB 87)	49,444				49,444	Book estimate accrued and expensed; tax deduction when paid.
RETIREMENT - EXEC SUPP RET (ESRP) - NONOP	-	-				Not applicable to Transmission Cost of Service calculation.
RETIREMENT - SUPPLEMENTAL RETIREMENT	141	141				Not applicable to Transmission Cost of Service calculation.
SEPARATION/ERT	7				7	Book amount accrued and expensed; tax deduction when paid.
SUCCESS SHARE PLAN	1,781				1,781	Book amount accrued as its earned; tax deduction is actual payout.
VA SALES & USE TAX AUDIT (INCL. INT)	210	210				Not applicable to Transmission Cost of Service calculation.
VACATION ACCRUAL	12,410	12,410				Not applicable to Transmission Cost of Service calculation.
W.VA. STATE POLLUTION CONTROL - FEDERAL EFFECT	2,780	2,780				Federal effect of state deductions.
WEST VA PROPERTY TAX	2,352	2,352				Property tax expense is accrued for accounting purposes using the prior year's rates on the balance of the property located in the state at December 31 of the previous year. Tax takes a deduction when
ROUNDING	0	0				
	-	-				
Subtotal - p234	1,387,489	1,180,121	74	121,112	86,181	
Less FASB 109 Above if not separately removed	11,553	11,553	-	-	-	
Less FASB 106 Above if not separately removed	29,079	0	0	0	29,079	
Total	1,346,857	1,168,568	74	121,112	57,102	

Instructions for Account 190:

- ADIT items related only to Non-Electric Operations (e.g., Gas, Water, Sewer) or Production are directly assigned to Column C
- ADIT items related only to Transmission are directly assigned to Column D
- ADIT items related to Plant and not in Columns C & D are included in Column E
- ADIT items related to labor and not in Columns C & D are included in Column F

- Deferred income taxes arise when items are included in taxable income in different periods than they are included in rates, therefore if the item giving rise to the ADIT is not included in the formula, the associated ADIT amount shall be excluded
- Re: Form 1-F filer: Sum of subtotals for Accounts 282 and 283 should tie to Form No. 1-F, p.113.57.c

A	B	C	D	E	F	G
ADIT- 282	Total	Production Or Other Related	Only Transmission Related	Plant Related	Labor Related	Justification
AFC DEFERRED TAX - FUEL CWIP	36	36				Represents the amount of amortization of AFC in service not allowable for tax.
AFC DEFERRED TAX - FUEL IN SERVICE	(70)	(70)				Represents the amount of amortization of AFC in service not allowable for tax.
AFC DEFERRED TAX - PLANT CWIP	(7,700)	(7,700)				Represents the amount of amortization of AFC in service not allowable for tax.
AFC DEFERRED TAX - PLANT IN SERVICE	(14,881)	(6,082)	(8,799)			Represents the amount of amortization of AFC in service not allowable for tax.
AFUDC - DEBT - GENERATION RIDER	(3,110)	(3,110)				Not applicable to Transmission Cost of Service calculation.
BOOK CAPITALIZED INTEREST CWIP	(1,455)			(1,455)		Represents the unallowable amount of book interest.
CAP EXPENSE	(11,805)	(11,805)				Capitalized for books and current deduction for tax as repairs.
CAPITAL LEASE	(460)	(460)				Not applicable to Transmission Cost of Service calculation.
CASUALTY LOSS	(29,057)			(29,057)		Book varies in treatment; tax sec. 165 casualty loss for the decline in value (up to the adj. basis) and Sec 162 deduction for repairs to restore to pre-casualty condition.
COMPUTER SOFTWARE-BOOK AMORT	15,060				15,060	Represents total Book Computer Software Amortization Schedule M addition.
COMPUTER SOFTWARE-CWIP	(7,494)	(7,494)				Represents the allowable "In house" deduction for tax.
COMPUTER SOFTWARE-TAX AMORT	(24,562)				(24,562)	Total tax amortization shown as a schedule M deduction and add back total book amortization.
COST OF REMOVAL	(73,407)	(66,611)	(4,798)		(1,949)	Represents the actual cost of removal allowable for tax over the accrued amount.
DECOMMISSIONING	(0)	(0)				Tax deduction for funding decommission trust and tax deferral of book income generated by trust.
DECOMMISSIONING TRUST BOOK INCOME	(307,293)	(307,293)				Not applicable to Transmission Cost of Service calculation.
DFIT 190 NONOPERATING NONCURR ASSET	(6,592)	(6,592)				Not applicable to Transmission Cost of Service calculation.
DFIT 190 OPERATING NONCURR ASSET	(30,105)	(30,105)				Not applicable to Transmission Cost of Service calculation.
DSIT 282 NONOP NONCURR PLAN LIABILITY - D.C.	0	0				Not applicable to Transmission Cost of Service calculation.
DSIT 282 NONOP NONCURR PLAN LIABILITY - N.C.	(16)	(16)				Not applicable to Transmission Cost of Service calculation.
DSIT 282 NONOP NONCURR PLAN LIABILITY - VA.	28	28				Not applicable to Transmission Cost of Service calculation.
DSIT 282 NONOP NONCURR PLAN LIABILITY - W.V.	(1)	(1)				Not applicable to Transmission Cost of Service calculation.
DSIT 282 NONOP PLANT NONCURR LIAB D.C.	(0)	(0)				Not applicable to Transmission Cost of Service calculation.
DSIT 282 NONOP PLANT NONCURR LIAB N.C.	(251)	(251)				Not applicable to Transmission Cost of Service calculation.
DSIT 282 NONOP PLANT NONCURR LIAB VA.	(10,501)	(10,501)				Not applicable to Transmission Cost of Service calculation.
DSIT 282 NONOP PLANT NONCURR LIAB W.V.	(133)	(133)				Not applicable to Transmission Cost of Service calculation.
DSIT 282 OPERATING PLANT NONCURR LIAB D.C.	(8)	(8)				Not applicable to Transmission Cost of Service calculation.
DSIT 282 OPERATING PLANT NONCURR LIAB N.C.	(28,355)	(28,355)				Not applicable to Transmission Cost of Service calculation.
DSIT 282 OPERATING PLANT NONCURR LIAB VA.	(253,389)	(253,389)				Not applicable to Transmission Cost of Service calculation.
DSIT 282 OPERATING PLANT NONCURR LIAB W.V.	(15,363)	(15,363)				Not applicable to Transmission Cost of Service calculation.
FAS 109 PLANT DFIT DEFICIENCY (282)	(33,177)	(33,177)				Not applicable to Transmission Cost of Service calculation.
FAS 109 PLANT DFIT DEFICIENCY (282) - GENERATION R	(6,518)	(6,518)				Not applicable to Transmission Cost of Service calculation.
FAS 109 PLANT DFIT DEFICIENCY (282) - VCHEC RIDER	(3,964)	(3,964)				Not applicable to Transmission Cost of Service calculation.
FAS 109 PLANT DSIT DEFICIENCY D.C. (282)	(0)	(0)				Not applicable to Transmission Cost of Service calculation.
FAS 109 PLANT DSIT DEFICIENCY D.C. (282) - GENERAT	(0)	(0)				Not applicable to Transmission Cost of Service calculation.
FAS 109 PLANT DSIT DEFICIENCY D.C. (282) - VCHEC R	(0)	(0)				Not applicable to Transmission Cost of Service calculation.
FAS 109 PLANT DSIT DEFICIENCY N.C. (282)	(159)	(159)				Not applicable to Transmission Cost of Service calculation.
FAS 109 PLANT DSIT DEFICIENCY N.C. (282)-GENERAT	(73)	(73)				Not applicable to Transmission Cost of Service calculation.
FAS 109 PLANT DSIT DEFICIENCY N.C. (282)-VCHEC R	(44)	(44)				Not applicable to Transmission Cost of Service calculation.
FAS 109 PLANT DSIT DEFICIENCY VA (282)	(2,284)	(2,284)				Not applicable to Transmission Cost of Service calculation.
FAS 109 PLANT DSIT DEFICIENCY VA (282) - GENERATIO	(1,110)	(1,110)				Not applicable to Transmission Cost of Service calculation.
FAS 109 PLANT DSIT DEFICIENCY VA (282) - VCHEC RID	(675)	(675)				Not applicable to Transmission Cost of Service calculation.
FAS 109 PLANT DSIT DEFICIENCY W.V. (282)	(77)	(77)				Not applicable to Transmission Cost of Service calculation.
FAS 109 PLANT DSIT DEFICIENCY W.V. (282) - GENERAT	(37)	(37)				Not applicable to Transmission Cost of Service calculation.

FAS 109 PLANT DSIT DEFICIENCY W.V. (282) - VCHEC R	(22)	(22)				Not applicable to Transmission Cost of Service calculation.
FIXED ASSETS	(9,333)				(9,333)	Represents IRS audit adjustments to plant-related differences.
FIXED ASSETS - D.C.	(0)				(0)	Represents the state impact of IRS Audit adjustments to plant related differences.
FIXED ASSETS - NC	108				108	Represents the state impact of IRS Audit adjustments to plant related differences.
FIXED ASSETS - VA	1,297				1,297	Represents the state impact of IRS Audit adjustments to plant related differences.
FIXED ASSETS - W.V.	47				47	Represents the state impact of IRS Audit adjustments to plant related differences.
GAIN/LOSS INTERCO SALES - BOOK/TAX	(227)	(227)				Tax recognizes the intercompany gain/loss over the tax life of the assets.
INVOLUNTARY CONVERSION - TELECOMMUNICATIONS	(1,104)	(1,104)				Represents the difference between book and tax related to the disposal of telecommunication equipment. Recognized for tax purposes when utilized.
LIBERALIZED DEPRECIATION - FUEL	(3,994)	(3,994)				Represents difference between book burn of nuclear fuel based on usage vs. tax depreciation.
LIBERALIZED DEPRECIATION - FUEL CWIP	(30)	(30)				Represents the difference between book CWIP and Tax CWIP.
LIBERALIZED DEPRECIATION - PLANT ACUFILE	(2,054,089)	(1,840,113)	(181,113)		(32,863)	Difference between book and tax depreciation taking in consideration flow-through and ARAM.
LIBERALIZED DEPRECIATION - PLANT LAND FUTURE USE	228	228				Not applicable to Transmission Cost of Service calculation.
LIBERALIZED DEPRECIATION - PLANT LAND NON UTILITY	(532)	(532)				Not applicable to Transmission Cost of Service calculation.
LIBERALIZED DEPRECIATION - PLANT OPER LAND	690	690				Not applicable to Transmission Cost of Service calculation.
LIBERALIZED DEPRECIATION - PLANT OTHER	(220,228)	(220,228)				Not applicable to Transmission Cost of Service calculation.
LIBERALIZED DEPRECIATION - PLANT FUTURE USE	(1)	(1)				Not applicable to Transmission Cost of Service calculation.
LIBERALIZED DEPRECIATION - PLANT NON UTILITY	15	15				Not applicable to Transmission Cost of Service calculation.
SUCCESS SHARE PLAN	-					
YORKTOWN IMPLOSION - TAX DEP-LIB - NON OP	0	0				Book amount accrued as it's earned; tax deduction is actual payout.
Subtotal - p275 (Form 1-F filer: see note 6 below)	(3,146,179)	(2,868,762)	(194,710)		(38,394)	(44,313)
Less FASB 109 Above if not separately removed	(48,139)	(48,139)			0	0
Less FASB 106 Above if not separately removed	0					
Total	(3,098,039)	(2,820,623)	(194,710)		(38,394)	(44,313)

Instructions for Account 282:

1. ADIT items related only to Non-Electric Operations (e.g., Gas, Water, Sewer) or Production are directly assigned to Column C
 2. ADIT items related only to Transmission are directly assigned to Column D
 3. ADIT items related to Plant and not in Columns C & D are included in Column E
 4. ADIT items related to labor and not in Columns C & D are included in Column F
5. Deferred income taxes arise when items are included in taxable income in different periods than they are included in rates, therefore if the item giving rise to the ADIT is not included in the formula, the associated ADIT amount shall be excluded
6. Re: Form 1-F filer: Sum of subtotals for Accounts 282 and 283 should tie to Form No. 1-F, p.113.57.c

A	B	C	D	E	F	G
ADIT-283	Total	Production Or Other Related	Only Transmission Related	Plant Related	Labor Related	Justification
ADFIT - OTHER COMPREHENSIVE INCOME	(14,860)	(14,860)				Not applicable to Transmission Cost of Service calculation.
AFUDC - DEBT - VCHEC RIDER CURRENT	(1,191)	(1,191)				Not applicable to Transmission Cost of Service calculation.
CONTINGENT CLAIMS CURRENT	-	-				Not applicable to Transmission Cost of Service calculation.
DECOMMISSIONING TRUST - UNREALIZED GAIN/LOSS - NC	(46,577)	(46,577)				Not applicable to Transmission Cost of Service calculation.
DEFERRED FUEL EXPENSE	0	0				Not applicable to Transmission Cost of Service calculation.
DEFERRED FUEL EXPENSE - OTHER CURRENT	7,733	7,733				Not applicable to Transmission Cost of Service calculation.
DEFERRED FUEL EXPENSE - CURRENT	(14,323)	(14,323)				Not applicable to Transmission Cost of Service calculation.
DEFERRED N.C. SIT NONOP - OCI	(959)	(959)				Not applicable to Transmission Cost of Service calculation.
DEFERRED SIT NONOP - OCI	(1,652)	(1,652)				Not applicable to Transmission Cost of Service calculation.
DFIT 190 NONOP NONCURRENT ASSET	(11)	(11)				Not applicable to Transmission Cost of Service calculation.
DFIT 190 NONOPERATING CURRENT ASSET	(312)	(312)				Not applicable to Transmission Cost of Service calculation.
DFIT 190 NONOPERATING NONCURR ASSET	(22,472)	(22,472)				Not applicable to Transmission Cost of Service calculation.
DFIT 190 OPERATING CURRENT ASSET	(13,205)	(13,205)				Not applicable to Transmission Cost of Service calculation.
DFIT 190 OPERATING NONCURR ASSET	(9,148)	(9,148)				Not applicable to Transmission Cost of Service calculation.
DFIT 190 OPERATING NONCURRENT ASSET	16,909	16,909				Not applicable to Transmission Cost of Service calculation.
DFIT 283 NONOP OTHER NONCURRENT LIABILITY	18	18				Not applicable to Transmission Cost of Service calculation.
DFIT 283 OPERATING NONCURRENT LIAB	89	89				Not applicable to Transmission Cost of Service calculation.
DFIT EFFECT ON SIT NONOP - OCI	(8)	(8)				Not applicable to Transmission Cost of Service calculation.
DSIT 283 NONOP NONCURR OTHER LIABILITY - D.C.	(0)	(0)				Not applicable to Transmission Cost of Service calculation.
DSIT 283 NONOP NONCURR OTHER LIABILITY - N.C.	74	74				Not applicable to Transmission Cost of Service calculation.
DSIT 283 NONOP NONCURR OTHER LIABILITY - VA.	(111)	(111)				Not applicable to Transmission Cost of Service calculation.
DSIT 283 NONOP NONCURR OTHER LIABILITY - W.V.	6	6				Not applicable to Transmission Cost of Service calculation.
DSIT 283 NONOP NONCURRENT LIABILITY D.C.	(0)	(0)				Not applicable to Transmission Cost of Service calculation.
DSIT 283 NONOP NONCURRENT LIABILITY N.C.	(590)	(590)				Not applicable to Transmission Cost of Service calculation.
DSIT 283 NONOP NONCURRENT LIABILITY VA	(8,237)	(8,237)				Not applicable to Transmission Cost of Service calculation.
DSIT 283 NONOP NONCURRENT LIABILITY W.V.	(280)	(280)				Not applicable to Transmission Cost of Service calculation.
DSIT 283 OP OTHER NONCURR ASSET VA MIN	10	10				Not applicable to Transmission Cost of Service calculation.
DSIT 283 OP OTHER NONCURR LIAB D.C.	(1)	(1)				Not applicable to Transmission Cost of Service calculation.
DSIT 283 OP OTHER NONCURR LIAB N.C.	(222)	(222)				Not applicable to Transmission Cost of Service calculation.
DSIT 283 OP OTHER NONCURR LIAB VA	(10,922)	(10,922)				Not applicable to Transmission Cost of Service calculation.
DSIT 283 OP OTHER NONCURR LIAB VA MIN	(10)	(10)				Not applicable to Transmission Cost of Service calculation.
DSIT 283 OP OTHER NONCURR LIAB W.V.	(303)	(303)				Not applicable to Transmission Cost of Service calculation.
DSIT 283 OPERATING CURRENT LIABILITY D.C.	(0)	(0)				Not applicable to Transmission Cost of Service calculation.
DSIT 283 OPERATING CURRENT LIABILITY N.C.	(322)	(322)				Not applicable to Transmission Cost of Service calculation.
DSIT 283 OPERATING CURRENT LIABILITY VA	(4,754)	(4,754)				Not applicable to Transmission Cost of Service calculation.
DSIT 283 OPERATING CURRENT LIABILITY W.V.	(322)	(322)				Not applicable to Transmission Cost of Service calculation.
EARNST MONEY	-	-				Represents advances not recognized for tax.
EMISSIONS ALLOWANCES	(989)	(989)				Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DFIT GROSSUP (283)	(19,221)	(19,221)				Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DFIT GROSSUP (283) - GENERATION RIDE	(4,166)	(4,166)				Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DFIT GROSSUP (283) - VCHEC RIDER	739	739				Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DFIT GROSSUP (283) - VCHEC RIDER CUR	(2,534)	(2,534)				Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DFIT GROSSUP (283) - VCHEC RIDER NON	(739)	(739)				Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP DC	(0)	(0)				Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP DC - GENERATION RIDER	(0)	(0)				Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP DC - VCHEC RIDER CURR	(0)	(0)				Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP NC	(215)	(215)				Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP NC - GENERATION RIDER	(47)	(47)				Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP NC - VCHEC RIDER	9	9				Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP NC - VCHEC RIDER CURR	(28)	(28)				Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP NC - VCHEC RIDER NONCUR	(9)	(9)				Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP VA	(3,273)	(3,273)				Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP VA - GENERATION RIDER	(709)	(709)				Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP VA - VCHEC RIDER	124	124				Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP VA - VCHEC RIDER CURR	(432)	(432)				Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP VA - VCHEC RIDER NONCUR	(124)	(124)				Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP WV	(109)	(109)				Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP WV - GENERATION RIDER	(24)	(24)				Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP WV - VCHEC RIDER	4	4				Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP WV - VCHEC RIDER CURR	(14)	(14)				Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP WV - VCHEC RIDER NONCU	(4)	(4)				Not applicable to Transmission Cost of Service calculation.
FAS 109 REG ASSET	-	-				Represents tax gross-up on deferred tax deficiency related to previous flow-through and ARAM related ADIT.
FAS 133	(5,356)	(5,356)				Not applicable to Transmission Cost of Service calculation.
FAS 133-REG-GL HEDGE CAPACITY CURRENT	(5,595)	(5,595)				Not applicable to Transmission Cost of Service calculation.
FAS 133 REG FUEL HEDGE NONCURRENT	451	451				Not applicable to Transmission Cost of Service calculation.
FAS 133 REG GL CAPACITY HEDGE NONCURRENT	(2,094)	(2,094)				Not applicable to Transmission Cost of Service calculation.
FAS 133 REG HEDGE DEBT NONCURRENT	(33,627)	(33,627)				Not applicable to Transmission Cost of Service calculation.
FEDERAL TAX INTEREST EXPENSE	(939)	(939)				Not applicable to Transmission Cost of Service calculation.
FEDERAL TAX INTEREST EXPENSE NON CURRENT	(880)	(880)				Not applicable to Transmission Cost of Service calculation.
FUEL HANDLING COSTS	(173)	(173)				IRS settlement required additional tax capitalization of handling costs.
GAIN/LOSS) INTERCO SALES - BOOK/TAX	-	-				Tax deferred recognition of intercompany gain/loss due to consolidated return rules.
GAIN/LOSS) INTERCO SALES - BOOK/TAX	-	-				Tax deferred recognition of intercompany gain/loss due to consolidated return rules.
GOODWILL AMORTIZATION	(3)	(3)				Not applicable to Transmission Cost of Service calculation.
NUCLEAR FUEL - PERMANENT DISPOSAL	-	-				Not applicable to Transmission Cost of Service calculation.
OBSOLETE INVENTORY	-	-				Not applicable to Transmission Cost of Service calculation.
PERFORMANCE ACHIEVEMENT PLAN	-	-				Not applicable to Transmission Cost of Service calculation.
POWERTREE CARBON CO, LLC.	(31)	(31)				Not applicable to Transmission Cost of Service calculation.
QUALIFIED SETTLEMENT FUND	(0)	(0)				Not applicable to Transmission Cost of Service calculation.
REACQUIRED DEBT GAIN/LOSS)	(2,179)	(2,179)				Not applicable to Transmission Cost of Service calculation.
REG FTR	0	0				Not applicable to Transmission Cost of Service calculation.
REG FTR CURRENT	(2,280)	(2,280)				Not applicable to Transmission Cost of Service calculation.
REG HEDGES CAPACITY	420	420				Not applicable to Transmission Cost of Service calculation.
REG ASSET - A4 RAC COSTS NONCURRENT	(13,725)	(13,725)				Not applicable to Transmission Cost of Service calculation.
REG ATTR NON CURRENT	(7,583)	(7,583)				Not applicable to Transmission Cost of Service calculation.
REG FTR	(0)	(0)				Not applicable to Transmission Cost of Service calculation.
REG FTR CURRENT	(624)	(624)				Not applicable to Transmission Cost of Service calculation.
REG HEDGE DEBT - CURRENT	598	598				Not applicable to Transmission Cost of Service calculation.
REG NON CURRENT DSM AS RIDER	(2,666)	(2,666)				Not applicable to Transmission Cost of Service calculation.
REG POWER HEDGE - CURRENT	3	3				Not applicable to Transmission Cost of Service calculation.
REG POWER HEDGE	(0)	(0)				Not applicable to Transmission Cost of Service calculation.
REGULATORY ASSET - D & D	-	-				Represents cost that for regulatory purposes needs to be amortized over a prescribed life. However, allowable for tax when incurred.
REGULATORY ASSET - FAS 112	(1,976)	-			(1,976)	Represents cost that for regulatory purposes needs to be amortized over a prescribed life. However, allowable for tax when incurred.
REGULATORY ASSET - ISABEL	-	-				Represents cost that for regulatory purposes needs to be amortized over a prescribed life. However, allowable for tax when incurred.
REGULATORY ASSET - NUG	(5,445)	(5,445)				Represents cost that for regulatory purposes needs to be amortized over a prescribed life. However, allowable for tax when incurred.
REGULATORY ASSET - PJM CURRENT	(3,544)	(3,544)				Represents cost that for regulatory purposes needs to be amortized over a prescribed life. However, allowable for tax when incurred.
REGULATORY ASSET - VA SLS TAX CURRENT	(11,769)	(11,769)				Represents cost that for regulatory purposes needs to be amortized over a prescribed life. However, allowable for tax when incurred.
RETIREMENT - EXEC SUPP RET (ESRP) - NONOP	(219)	(219)				Not applicable to Transmission Cost of Service calculation.

SO2 ALLOWANCES - NONCURRENT	-					Book expense for emissions allowances based on moving-average-cost, tax expense based on specific identification.
W.VA. STATE NOL CFWD	-					Represents the deferred state tax impact related to WV NOL. This deferral will turn around when the pollution control projects are placed in service.
W.VA. STATE POLLUTION CONTROL	(7,943)			(7,943)		Represents the deferred state tax impact related to WV Pollution control projects. This deferral will turn around once placed in service.
ADFIT - OTHER COMPREHENSIVE INCOME	-					Not applicable to Transmission Cost of Service calculation.
DEFERRED SIT NONOP - OCI	-	-				Not applicable to Transmission Cost of Service calculation.
FAS 133	-					Not applicable to Transmission Cost of Service calculation.
Subtotal - p277 (Form 1-F filer: see note 6, below)	(264,894)	(254,974)	0	(7,943)	(1,976)	
Less FASB 109 Above if not separately removed	(30,772)	(30,772)	-	-	-	
Less FASB 106 Above if not separately removed	-					
Total	(234,122)	(224,202)	-	(7,943)	(1,976)	

Instructions for Account 283:

1. ADIT items related only to Non-Electric Operations (e.g., Gas, Water, Sewer) or Production are directly assigned to Column C
2. ADIT items related only to Transmission are directly assigned to Column D
3. ADIT items related to Plant and not in Columns C & D are included in Column E
4. ADIT items related to labor and not in Columns C & D are included in Column F
5. Deferred income taxes arise when items are included in taxable income in different periods than they are included in rates, therefore if the item giving rise to the ADIT is not included in the formula, the associated ADIT amount shall be excluded
6. Re: Form 1-F filer: Sum of subtotals for Accounts 282 and 283 should tie to Form No. 1-F, p.113.57.c

Attachment 1 - Accumulated Deferred Income Taxes (ADIT) Worksheet

Virginia Electric and Power Company
ATTACHMENT H-16A
Attachment 2 - Taxes Other Than Income Worksheet
2010 (000's)

<i>Other Taxes</i>	<i>Page 263 Col (j)</i>	<i>Allocator</i>	<i>Allocated Amount</i>
Plant Related	Gross Plant Allocator		
1 Transmission Personal Property Tax (directly assigned to Transmission)	\$ 14,258	100.0000%	\$ 14,258
1a Other Plant Related Taxes	0	11.6330%	-
2			-
3			-
4			-
5			-
Total Plant Related	\$ 14,258		\$ 14,258
Labor Related	Wages & Salary Allocator		
6 Federal FICA & Unemployment & State Unemployment	\$ 52,113		
Total Labor Related	\$ 52,113	4.7153%	\$ 2,457
Other Included	Gross Plant Allocator		
7 Sales and Use Tax	\$ 68		
Total Other Included	\$ 68	11.6330%	\$ 8
Total Included	\$ 66,439		\$ 16,723
Currently Excluded			
8 Business and Occupation Tax - West Virginia	\$ 18,525		
9 Gross Receipts Tax	11,278		
10 IFTA Fuel Tax	8		
11 Property Taxes - Other	113,019		
12 Property Taxes - Generator Step-Ups and Interconnects	1,061		
13 Sales and Use Tax - not allocated to Transmission	8,642		
14 Sales and Use Tax - Retail	177		
15 Other	(89)		
16	0		
17	0		
18	0		
19	0		
20	0		
21 Total "Other" Taxes (included on p. 263)	\$ 152,621		
22 Total "Taxes Other Than Income Taxes" - acct 408.10 (p. 114.14)	<u>\$ 219,060</u>		
23 Difference	\$ (66,439)		

Criteria for Allocation:

- A Other taxes that are incurred through ownership of plant including transmission plant will be either directly assigned or allocated based on the Gross Plant Allocator. If the taxes are 100% recovered at retail they will not be included.
- B Other taxes that are incurred through ownership of only general or intangible plant will be allocated based on the Wages and Salary Allocator. If the taxes are 100% recovered at retail they will not be included.
- C Other taxes that are assessed based on labor will be allocated based on the Wages and Salary Allocator.
- D Other taxes except as provided for in A, B and C above, that are incurred and (1) are not fully recovered at retail or (2) are directly or indirectly related to transmission service will be allocated based on the Gross Plant Allocator; provided, however, that overheads shall be treated as in footnote B above.

Virginia Electric and Power Company
ATTACHMENT H-16A
Attachment 3 - Revenue Credit Workpaper
2010 (000's)

	Transmission Related	Production/Other Related	Total
Account 454 - Rent from Electric Property			
1 Rent from Electric Property - Transmission Related (Note 3)	8,105	14,403	22,508
2 Total Rent Revenues (Sum Lines 1)	8,105	14,403	22,508
Account 456 - Other Electric Revenues (Note 1)			
3 Schedule 1A			
4 Net revenues associated with Network Integration Transmission Service (NITS) and for the transmission component of the NCEMPA contract rate for which the load is not included in the divisor. (Note 4)	1,968	60,164	62,132
5 Point to Point Service revenues received by Transmission Owner for which the load is not included in the divisor (Note 4)	-	-	-
6 PJM Transitional Revenue Neutrality (Note 1)	-	-	-
7 PJM Transitional Market Expansion (Note 1)	-	-	-
8 Professional Services (Note 3)	12,723	106,830	119,553
9 Revenues from Directly Assigned Transmission Facility Charges (Note 2)	2,314	(1,593)	721
10 Rent or Attachment Fees associated with Transmission Facilities (Note 3)			-
11 Gross Revenue Credits (Accounts 454 and 456) (Sum Lines 2-10)	25,110	179,805	204,914
12 Less line 14g	(15,882)	(60,617)	(76,498)
13 Total Revenue Credits	9,228	119,188	128,416
Revenue Adjustment to Determine Revenue Credit			
14a Revenues included in lines 1-11 which are subject to 50/50 sharing. (Lines 1 + 8 + 10)	20,828	121,233	142,061
14b Costs associated with revenues in line 14a	10,935	-	10,935
14c Net Revenues (14a - 14b)	9,893	121,233	131,126
14d 50% Share of Net Revenues (14c / 2)	4,947	60,617	65,563
14e Cost associated with revenues in line 14b that are included in FERC accounts recovered through the formula times the allocator used to functionalize the amounts in the FERC account to the transmission service at issue	-	-	-
14f Net Revenue Credit (14d + 14e)	4,947	60,617	65,563
14g Line 14f less line 14a	(15,882)	(60,617)	(76,498)

Revenue Adjustment to Determine Revenue Credit

Note 1: All revenues related to transmission that are received as a transmission owner (*i.e.*, not received as a LSE), for which the cost of the service is recovered under this formula, except as specifically provided for elsewhere in this Attachment or elsewhere in the formula will be included as a revenue credit or included in the peak on line 169 of Appendix A.

Note 2: If the costs associated with the Directly Assigned Transmission Facility Charges are included in the Rates, the associated revenues are included in the Rates. If the costs associated with the Directly Assigned Transmission Facility Charges are not included in the Rates, the associated revenues are not included in the Rates.

Note 3: Ratemaking treatment for the following specified secondary uses of transmission assets: (1) right-of-way leases and leases for space on transmission facilities for telecommunications; (2) transmission tower licenses for wireless antennas; (3) right-of-way property leases for farming, grazing or nurseries; (4) licenses of intellectual property (including a portable oil degasification process and scheduling software); and (5) transmission maintenance and consulting services (including energized circuit maintenance, high-voltage substation maintenance, safety training, transformer oil testing, and circuit breaker testing) to other utilities and large customers (collectively, products). VEPCO will retain 50% of net revenues consistent with *Pacific Gas and Electric Company*, 90 FERC ¶ 61,314. In order to use lines 14a - 14g, the utility must track in separate subaccounts the revenues and costs associated with each secondary use (except for the cost of the associated income taxes).

Note 4: Revenues from Schedule 12 are not included in the total above to the extent they are credited under Schedule 12. In addition, revenues from Schedule 7, Schedule 8 and H-A are not included in the total above to the extent PJM credits VEPCO's share of these revenues monthly to network customers under Attachment H-16.

Virginia Electric and Power Company
ATTACHMENT H-16A
Attachment 4 - Calculation of 100 Basis Point Increase in ROE
2010 (000's)

A	Return and Taxes with Basis Point increase in ROE			
	Basis Point increase in ROE and Income Taxes		(Line 130 + 140)	215,561
B	100 Basis Point increase in ROE	(Note J from Appendix A)	Fixed	1.00%
Return Calculation				
Line Ref.	Rate Base		(Line 44 + 61)	1,589,734
	Long Term Interest			
104	Long Term Interest		p117.62c through 67c	369,272
105	Less LTD Interest on Securitization Bonds	(Note P)	Attachment 8	0
106	Long Term Interest		(Line 104 - 105)	369,272
107	Preferred Dividends	enter positive	p118.29c	16,659
	Common Stock			
108	Proprietary Capital		p112.16c,d/2	8,098,106
109	Less Preferred Stock	enter negative	(Line 117)	-259,014
110	Less Account 219 - Accumulated Other Comprehensive Income	enter negative	p112.15c,d/2	24,790
111	Common Stock		(Sum Lines 108 to 110)	7,863,882
	Capitalization			
112	Long Term Debt		p112.24c,d/2	6,587,737
113	Less Loss on Reacquired Debt	enter negative	p111.81c,d/2	-10,295
114	Plus Gain on Reacquired Debt	enter positive	p113.61c,d/2	3,731
115	Less LTD on Securitization Bonds	enter negative	Attachment 8	0
116	Total Long Term Debt		(Sum Lines 112 to 115)	6,581,174
117	Preferred Stock		p112.3c,d/2	259,014
118	Common Stock		(Line 111)	7,863,882
119	Total Capitalization		(Sum Lines 116 to 118)	14,704,069
120	Debt %	Total Long Term Debt	(Line 116 / 119)	44.8%
121	Preferred %	Preferred Stock	(Line 117 / 119)	1.8%
122	Common %	Common Stock	(Line 118 / 119)	53.5%
123	Debt Cost	Total Long Term Debt	(Line 106 / 116)	0.0561
124	Preferred Cost	Preferred Stock	(Line 107 / 117)	0.0643
125	Common Cost	Common Stock	Appendix A Line 125 + 100 Basis Points	0.1240
126	Weighted Cost of Debt	Total Long Term Debt (WCLTD)	(Line 120 * 123)	0.0251
127	Weighted Cost of Preferred	Preferred Stock	(Line 121 * 124)	0.0011
128	Weighted Cost of Common	Common Stock	(Line 122 * 125)	0.0663
129	Total Return (R)		(Sum Lines 126 to 128)	0.0926
130	Investment Return = Rate Base * Rate of Return		(Line 62 * 129)	147,150
Return Calculation				
	Income Tax Rates			
131	FIT=Federal Income Tax Rate			0.3500
132	SIT=State Income Tax Rate or Composite			0.0622
133	p = percent of federal income tax deductible for state purposes		Per State Tax Code	0.0000
134	T	$T = 1 - \{[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)\}$		0.3904
135	T / (1-T)			0.6405
	ITC Adjustment			
136	Amortized Investment Tax Credit	enter negative	Attachment 1	-163
137	T/(1-T)		(Line 135)	0.6405
138	ITC Adjustment Allocated to Transmission	(Note I from Appendix A)	(Line 136 * (1 + 137))	-267
139	Income Tax Component =	$CIT = (T/(1-T)) * Investment Return * (1 - (WCLTD/R)) =$		68,677
140	Total Income Taxes		(Line 138 + 139)	68,411

Virginia Electric and Power Company
ATTACHMENT H-16A
Attachment 5 - Cost Support

Electric / Non-electric Cost Support		2010 - Actuals																		
		Previous Year	Current Year																	
Line #	Descriptions	Notes	Page #s & Instructions	Form 1Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Form 1 Dec	Average	Non-electric Portion	Details	
Plant Allocation Factors																				
8	Electric Plant in Service	(Notes A & Q)	p207.104g/Plant-Acc. Deprc Wksh	21,919,747	21,964,444	22,036,627	22,110,635	22,169,277	22,246,976	22,347,572	22,474,409	22,618,702	22,683,911	22,803,175	22,886,308	23,132,350	22,414,939	0		
15	Accumulated Depreciation (Total Electric Plant)	(Notes A & Q)	p219.25c	9,158,133	9,376,092	9,414,837	9,445,250	9,486,206	9,520,620	9,541,541	9,582,806	9,610,139	9,651,584	9,686,899	9,707,886	9,576,016	9,576,016	0		
12	Accumulated Intangible Amortization	(Notes A & Q)	p200.21c	169,471	165,549	167,480	160,443	162,195	163,985	148,862	150,693	152,556	153,960	155,823	157,560	145,945	158,040	0		Respondent is Electric Utility only.
13	Accumulated Common Amortization - Electric	(Notes A & Q)	p356	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0		
14	Accumulated Common Plant Depreciation - Electric	(Notes A & Q)	p356	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0		
Plant in Service																				
21	Transmission Plant in Service	(Notes A & Q)	p207.58.g/Trans.Input Sht	2,499,435	2,514,038	2,564,299	2,589,679	2,611,883	2,649,033	2,775,462	2,848,197	2,888,827	2,883,507	2,980,463	3,021,267	3,063,557	2,758,434	0		
15	Generator Step-Ups	(Notes A & Q)	Trans. Input Sht	163,460	163,442	163,441	163,441	163,441	163,441	163,441	163,441	163,441	163,441	169,751	169,455	183,937	165,967	0		
23	Generator Interconnected Facilities	(Notes A & Q)	Input Sht	23,814	23,814	23,814	23,814	23,818	23,818	23,818	23,818	23,818	23,818	23,818	23,818	23,806	23,806	0		
25	General & Intangible	(Notes A & Q)	p205.5.g & p207.99.g/G&I Wksh	824,826	830,648	831,889	831,226	834,517	837,667	824,717	825,550	817,368	817,162	818,292	819,103	804,075	824,388	0		
26	Common Plant (Electric Only)	(Notes A & Q)	p356	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0		
Accumulated Depreciation																				
32	Transmission Accumulated Depreciation	(Notes A & Q)	p219.25.c/Trans.Input Sht	815,768	818,877	822,260	816,126	819,304	820,572	823,529	822,730	818,966	822,459	825,891	824,721	819,847	820,850	0		
33	Transmission Accumulated Depreciation - Generator Step-Ups	(Notes A & Q)	GSU Input Sht	36,063	36,330	36,597	36,864	37,131	37,398	37,665	37,932	38,199	38,466	38,743	39,020	39,300	37,671	0		
34	Transmission Accumulated Depreciation - Interconnection Facilities	(Notes A & Q)	Input Sht	4,338	4,378	4,418	4,459	4,499	4,539	4,580	4,620	4,660	4,701	4,741	4,781	4,822	4,580	0		
36	Accumulated General Depreciation	(Notes A & Q)	p219.28.b	292,406	299,177	301,035	303,036	304,950	306,046	307,681	309,459	299,275	300,500	300,999	302,691	298,118	301,952	0		
Materials and Supplies																				
50	Undistributed Stores Exp	(Notes A & R)	p227.6c & 16.c	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0		Respondent is Electric Utility only.
Allocated General & Common Expenses																				
68	Common Plant O&M	(Note A)	p356	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0		
Depreciation Expense																				
86	Depreciation-Transmission	(Note A)	p336.7.b&c	-	-	-	-	-	-	-	-	-	-	-	-	-	53,962	0		
91	Depreciation-General	(Note A)		-	-	-	-	-	-	-	-	-	-	-	-	-	24,391	0		
92	Depreciation-Intangible	(Note A)	p336.1d&e/Attachment 5	-	-	-	-	-	-	-	-	-	-	-	-	-	21,803	0		Respondent is Electric Utility only.
87	Depreciation - Generator Step-Ups	(Note A)		-	-	-	-	-	-	-	-	-	-	-	-	-	3,257	0		
88	Depreciation - Interconnection Facilities	(Note A)		-	-	-	-	-	-	-	-	-	-	-	-	-	484	0		
96	Common Depreciation - Electric Only	(Note A)	p336.11.b	-	-	-	-	-	-	-	-	-	-	-	-	-	0	0		
97	Common Amortization - Electric Only	(Note A)	p356 or p336.11d	-	-	-	-	-	-	-	-	-	-	-	-	-	0	0		

O&M Expenses		2010 - Actuals																	
		Previous Year	Current Year																
Line #	Descriptions	Notes	Page #s & Instructions	Form 1Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Form 1 Dec	Totals	Non-electric Portion	Details
63	Transmission O&M	(Note A)	p321.112.b/Trans. Input Sht	-	3,587	5,043	4,320	3,842	3,312	4,570	5,718	5,870	6,872	7,129	7,215	9,500	66,979	23,961	Excludes PJM admin & O&M ancillary revenue
64	Generator Step-Ups	(Note A)	Input Sheet	-	-	-	-	-	-	-	-	-	-	-	-	-	185	0	reimbursements - VA Sales & Use Tax, trans. deferrals,
65	Transmission by Others	(Note A)	p321.96.b	-	267	267	316	282	272	1,268	1,268	1,274	1,271	1,271	1,301	1,293	10,352	0	and charges for generation-related ancillary services.

Wages & Salary		2010 - Actuals																	
		Previous Year	Current Year																
Line #	Descriptions	Notes	Page #s & Instructions	Form 1Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Form 1 Dec	Totals	Non-electric Portion	Details
4	Total Wage Expense	(Note A)	p354.28b/Trans. Wksh	-	-	-	-	-	-	-	-	-	-	-	-	-	611,157	0	
5	Total A&G Wages Expense	(Note A)	p354.27b/Trans. Wksh	-	-	-	-	-	-	-	-	-	-	-	-	-	132,734	0	
1	Transmission Wages	(Note A)	p354.21b/Trans. Wksh	-	-	-	-	-	-	-	-	-	-	-	-	-	22,689	0	
2	Generator Step-Ups	(Note A)	Trans. Wksh	-	-	-	-	-	-	-	-	-	-	-	-	-	130	0	

Transmission / Non-transmission Cost Support		2010 - Actuals																		
		Previous Year	Current Year																	
Line #	Descriptions	Notes	Page #s & Instructions	Form 1Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Form 1 Dec	Average	Non-transmission Related	Details	
30	Plant Held for Future Use (Including Land)	(Notes C & Q)	p214.47.d	37,148	37,148	37,148	37,148	37,148	37,148	37,148	37,148	36,973	36,973	4,902	4,902	4,902	29,680	26,162	Specific identification based on plant records. The following plant investments are included:	
																	29,680	26,162		
																	Form 1 Amount	Transmission Related	Non-transmission Related	Enter Details
																	29,680	\$3,517.48	26,162	Chickahominy-Skiffes Creek; Harmony Village-Hayes; Ox-Ocoquan-Pohick-Van Dorn; Skiffes Creek; Pender-Oakton; Lanexa-Yorktown

EPRI Dues Cost Support		2010 - Actuals																	
		Previous Year	Current Year																
Line #	Descriptions	Notes	Page #s & Instructions	Form 1Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Form 1 Dec	Form 1 Amount	EPRI Dues	Details
73	Allocated General & Common Expenses	(Note D)	p352-353/Attachment 5	-	-	-	-	-	-	-	-	-	-	-	-	-	\$2,692	2,692	See Form 1

Regulatory Expense Related to Transmission Cost Support

Line #s	Descriptions	Notes	Page #'s & Instructions	Form 1 Amount	Transmission Related	Non-transmission Related	Details
71	Allocated General & Common Expenses Less Regulatory Commission Exp Account 928 Directly Assigned A&G	(Note E)	p323.1896/Attachment 5	\$ 31,460	164	31,296	See FERC Form 1 pages 350-351.
77	Regulatory Commission Exp Account 928	(Note G)	p323.1896/Attachment 5		164		Transmission related – Includes three-year amortization of cost of current case.

Safety Related Advertising Cost Support

Line #s	Descriptions	Notes	Page #'s & Instructions	Form 1 Amount	Safety Related	Non-safety Related	Details
81	Directly Assigned A&G General Advertising Exp Account 930.1	(Note F)	Attachment 5	4,502	-	4,502	

MultiState Workpaper

Line #s	Descriptions	Notes	Page #'s & Instructions	State 1	State 2	State 3	State 4	State 5	Details
132	SIT=State Income Tax Rate or Composite	(Note I)		Va 5.61%	NC 0.365%	Wva 0.24%			Enter Calculation 6.22%

Education and Out Reach Cost Support

Line #s	Descriptions	Notes	Page #'s & Instructions	Form 1 Amount	Education & Outreach	Other	Details
78	Directly Assigned A&G General Advertising Exp Account 930.1	(Note K)	p323.191b	4,502	0	4,502	

Excluded Plant Cost Support

Line #s	Descriptions	Notes	Page #'s & Instructions	0	Description of the Facilities
	Adjustment to Remove Revenue Requirements Associated with Excluded Transmission Facilities			0	General Description of the Facilities
					None
					Add more lines if necessary

Instructions:
 1 Remove all investment below 69 kV or generator step up transformers included in transmission plant in service that are not a result of the RTEP Process
 2 If unable to determine the investment below 69kV in a substation with investment of 69 kV and higher as well as below 69 kV, the following formula will be used:
 Example
 A Total investment in substation 1,000,000
 B Identifiable investment in Transmission (provide workpapers) 500,000
 C Identifiable investment in Distribution (provide workpapers) 400,000
 D Amount to be excluded (A x (C / (B + C))) 444,444

Includes only the costs of any Interconnection Facilities constructed for VEPCO's own Generating Facilities after March 15, 2000 in accordance with Order 2003.

Transmission Related Account 242 Reserves

Line #s	Descriptions	Notes	Page #'s & Instructions	Beginning Year Balance	End of Year Balance	Average Balance	Allocation	Transmission Related	Details
47	Transmission Related Account 242 Reserves (exclude current year environmental site related reserves)			Enter \$	Enter \$			Amount	
	Directly Assignable to Transmission			\$ 5,698	\$ 4,580	\$ 5,139	100%	4,580	
	Labor Related, General plant related or Common Plant related			\$ 1,347	\$ 594	\$ 971	4.715%	46	
	Plant Related			\$ 3,573	\$ 3,659	\$ 3,616	11.63%	421	
	Other			\$ 153,628	\$ 194,098	\$ 173,863	0.00%	-	
	Total Transmission Related Reserves			\$ -	\$ -	\$ -		5,047	To line 47

Prepayments

Line #s	Descriptions	Notes	Page #'s & Instructions	Beginning Year Balance	End of Year Balance	Average Balance	Allocation	To Line 48	Description of the Prepayments
48	Prepayments								
	Wages & Salary Allocator						4.715%		
	Pension Liabilities, if any, in Account 242			\$ 45	\$ 46	\$ 46	4.715%	2	
				\$ -	\$ -	\$ -			
	Prepayments			\$ 54,581	\$ 62,670	\$ 58,626	4.715%	2,764	
	Prepaid Pensions if not included in Prepayments					\$ -	4.715%	-	

Outstanding Network Credits Cost Support

Line #	Descriptions	Notes	Page #'s & Instructions	Beginning Year Balance	End of Year Balance	Average Balance	Description of the Credits
Network Credits							
58	Outstanding Network Credits	(Note N)	From PJM	\$ -	\$ -	\$ -	General Description of the Credits
59	Less Accumulated Depreciation Associated with Facilities with Outstanding Network Credits	(Note N)	From PJM	\$ -	\$ -	\$ -	None Add more lines if necessary

Extraordinary Property Loss

Line #	Descriptions	Notes	Page #'s & Instructions	Amount	# of Years	Amortization	W/ interest	Amount	Number of years	Amortization
89								\$ -		\$ -

Interest on Outstanding Network Credits Cost Support

Line #	Descriptions	Notes	Page #'s & Instructions	Amount	Description of the Interest on the Credits
				0	General Description of the Credits
				0	None
				Enter \$	Add more lines if necessary

Facility Credits under Section 30.9 of the PJM OATT.

Line #	Descriptions	Notes	Page #'s & Instructions	Amount	Description & PJM Documentation
165	Revenue Requirement Facility Credits under Section 30.9 of the PJM OATT.			-	

PJM Load Cost Support

Line #	Descriptions	Notes	Page #'s & Instructions	1 CP Peak	Description & PJM Documentation
169	Network Zonal Service Rate 1 CP Peak	(Note L)	PJM Data	Enter 18,137,000	

A&G Expenses - Other Post Employment Benefits

Line #	Descriptions	Notes	Page #'s & Instructions	Amount
69	Total A&G Expenses		p223,197b	653,389
	Less OPEB Current Year			(51,105)
	Plus: Stated OPEB (2008 actual)		Fixed (2008 actual)	27,658
	Current Year Total A&G Expenses			629,942

Interest on Long-Term Debt

Line #	Descriptions	Notes	Page #'s & Instructions	Amount
104	Interest on Long-Term Debt		p117.62c through 67c	370,951
	Less Interest on Short-Term Debt Included in Account 430			(1,679)
	Total Interest on Long-Term Debt			369,272

Virginia Electric and Power Company
ATTACHMENT H-16A
Attachment 6 - True-up Adjustment for Network Integration Transmission Service

The True-Up Adjustment component of the Formula Rate for each Rate Year beginning with 2010 shall be determined as follows:¹

- (i) Beginning with 2009, no later than June 15 of each year VEPCO shall recalculate an adjusted Annual Transmission Revenue Requirement for the previous calendar year based on its actual costs as reflected in its Form No. 1 and its books and records for that calendar year, consistent with FERC accounting policies.²
- (ii) VEPCO shall determine the difference between the recalculated Annual Transmission Revenue Requirement as determined in paragraph (i) above, and ATRR based on projected costs for the previous calendar year (True-Up Adjustment Before Interest).
- (iii) The True-Up Adjustment shall be determined as follows:

True-Up Adjustment equals the True-Up Adjustment Before Interest multiplied by $(1+i)^{24}$ months

Where $i =$ Sum of (the monthly rates for the 7 months ending July 31 of the current year and the monthly rates for the 12 months ending December 31 of the preceding year) divided by 19 months.

Each monthly rate used to calculate i shall be calculated pursuant to the Commission's regulations at 18 C.F.R. § 35.19a.

Summary of Formula Rate Process including True-Up Adjustment

Month	Year	Action
Fall	2007	TO populates the formula with Year 2008 estimated data
Sept	2008	TO populates the formula with Year 2009 estimated data
June	2009	TO populates the formula with Year 2008 actual data and calculates the 2008 True-Up Adjustment Before Interest
Sept	2009	TO calculates the Interest to include in the 2008 True-Up Adjustment
Sept	2009	TO populates the formula with Year 2010 estimated data and 2008 True-Up Adjustment
June	2010	TO populates the formula with Year 2009 actual data and calculates the 2009 True-Up Adjustment Before Interest
Sept	2010	TO calculates the Interest to include in the 2009 True-Up Adjustment
Sept	2010	TO populates the formula with Year 2011 estimated data and 2009 True-Up Adjustment
June	(Year)	TO populates the formula with (Year -1) actual data and calculates the (Year-1) True-Up Adjustment Before Interest
Sept	(Year)	TO calculates the Interest to include in the (Year-1) True-Up Adjustment
Sept	(Year)	TO populates the formula with (Year +1) estimated data and (Year-1) True-Up Adjustment

¹ No True-Up Adjustment will be included in the Annual Transmission Revenue Requirement for 2008 or 2009 since the Formula Rate was not in effect for 2006 or 2007.

² To the extent possible each input to the Formula Rate used to calculate the actual Annual Transmission Revenue Requirement included in the True-Up Adjustment either will be taken directly from the FERC Form No. 1 or will be reconcilable to the FERC Form No. 1 by the application of clearly identified and supported information. If the reconciliation is provided through a worksheet included in the filed Formula Rate template, the inputs to the worksheet must meet this transparency standard, and doing so will satisfy this transparency requirement for the amounts that are output from the worksheet and input to the main body of the Formula Rate.

Calendar Year Do for Each Calendar Year beginning in 2009

A	ATRR based on actual costs included for the previous calendar year but excludes the true-up adjustment.	347,834.64
B	ATRR based on projected costs included for the previous calendar year but excludes the true-up adjustment.	309,974.69
C	Difference (A-B)	37,860
D	Future Value Factor $(1+i)^{24}$	
E	True-up Adjustment $(C*D)$	-

Where:

$i =$ interest rate as described in (iii) above.

Virginia Electric and Power Company
ATTACHMENT H-16A
Attachment 6A - True-up Adjustment for Annual Revenue Requirements recovered under Schedule 12

The True-Up Adjustment component of the annual revenue requirement for each project included in Attachment 7 for each Rate Year beginning with 2010 shall be determined as follows:¹

- (i) Beginning with 2009, no later than June 15 of each year VEPCO shall recalculate an adjusted Annual Revenue Requirement for the previous calendar year based on its actual costs as reflected in its Form No. 1 and its books and records for that calendar year, consistent with FERC accounting policies.²
- (ii) VEPCO shall determine the difference between the recalculated Annual Revenue Requirement and the Annual Revenue Requirement based on its projections (True-Up Adjustment Before Interest).
- (iii) The True-Up Adjustment for each project shall be determined as follows:

True-Up Adjustment equals the True-Up Adjustment Before Interest multiplied by $(1+i)^{24}$ months

Where: $i =$ Sum of (the monthly rates for the 7 months ending July 31 of the current year and the monthly rates for the 12 months ending December 31 of the proceeding year) divided by 19 months.

Each monthly rate used to calculate i shall be calculated pursuant to the Commission's regulations at 18 C.F.R. § 35.19a.

Summary of Formula Rate Process including True-Up Adjustment

Month Year Action

Fall	2007	TO populates the formula with Year 2008 estimated data
Sept	2008	TO populates the formula with Year 2009 estimated data
June	2009	TO populates the formula with Year 2008 actual data and calculates the 2008 True-Up Adjustment Before Interest
Sept	2009	TO calculates the Interest to include in the 2008 True-Up Adjustment
Sept	2009	TO populates the formula with Year 2010 estimated data and 2008 True-Up Adjustment
June	2010	TO populates the formula with Year 2009 actual data and calculates the 2009 True-Up Adjustment Before Interest
Sept	2010	TO calculates the Interest to include in the 2009 True-Up Adjustment
Sept	2010	TO populates the formula with Year 2011 estimated data and 2009 True-Up Adjustment
June	(Year)	TO populates the formula with (Year -1) actual data and calculates the (Year-1) True-Up Adjustment Before Interest
Sept	(Year)	TO calculates the Interest to include in the (Year-1) True-Up Adjustment
Sept	(Year)	TO populates the formula with (Year +1) estimated data and (Year-1) True-Up Adjustment

¹ No True-Up Adjustment will be included in the annual revenue requirements for 2008 or 2009 since the Formula Rate was not in effect for 2006 or 2007. For all true-up calculations, the ATRR will be adjusted to exclude any true-up adjustment.

² To the extent possible, each input to the Formula Rate used to calculate the actual Annual Revenue Requirement included in the True-Up Adjustment either will be taken directly from the FERC Form No. 1 or will be reconcilable to the FERC Form No. 1 by the application of clearly identified and supported information. If the reconciliation is provided through a worksheet included in the filed Formula Rate template, the inputs to the worksheet must meet this transparency standard, and doing so will satisfy this transparency requirement for the amounts that are output from the worksheet and input to the main body of the Formula Rate.

Virginia Electric and Power Company
ATTACHMENT H-16A
Attachment 7 - Transmission Enhancement Annual Revenue Requirement Worksheet
(dollars)

Per FERC order in Docket No. ER08-92, the ROE is 11.4%, which includes a 50 basis point RTO membership adder as authorized by FERC to become effective January 1, 2008. Per FERC order in Docket No. _____, the ROE for each specific project identified in that order will also include either an 150 or 125 basis point transmission incentive adder as authorized by the Commission.

An Annual Revenue Requirement will not be determined in this Attachment 7 for RTEP projects that have not been identified as qualifying for an incentive and for which 100% of the cost is allocated to the Dominion zone. To the extent the cost allocation of such RTEP projects changes to be other than 100% allocated to the Dominion zone, the Annual Revenue Requirements will be determined in this Attachment 7 for such RTEP projects.

1 New Plant Carrying Charge

2 **Fixed Charge Rate (FCR) if not a CIAC**

		Formula Line		
3	A	154	Net Plant Carrying Charge without Depreciation	16.8531%
4	B	161	Net Plant Carrying Charge with 100 Basis Point increase in ROE without Depreciation	17.6323%
5	C		Line B less Line A	0.7792%

6 **FCR if a CIAC**

7	D	155	Net Plant Carrying Charge without Depreciation, Return, or Income Taxes	5.5901%
---	---	-----	---	---------

8 **The FCR resulting from Formula is for the rate period only.**

9 **Therefore actual revenues collected or the lack of revenues collected in other years are not applicable.**

10 Details		Project A				Project B			
		Yes	b0217		Yes	b0222			
11	Schedule 12 (Yes or No)	51	Upgrade Mt.Storm - Doubs 500 kV		51	Install 150 MVAR capacitor at Loudoun			
12	Life	16.8531%			16.8531%				
13	FCR W/O incentive Line 3	0			0				
14	Incentive Factor (Basis Points /100)	16.8531%			16.8531%				
15	FCR W incentive L.13 +(L.14*L.5) Investment	1,911,923			1,671,946				
17	Annual Depreciation Exp	37,489			32,783				
18	In Service Month (1-12)	12			9				
19	Invest Yr	Beginning	Depreciation	Ending	Rev Req	Beginning	Depreciation	Ending	Rev Req
20	W / O incentive 2006					1,671,946	9,562	1,662,384	
21	W incentive 2006					1,671,946	9,562	1,662,384	
22	W / O incentive 2007	1,911,923	1,562	1,910,361		1,662,384	32,783	1,629,601	
23	W incentive 2007	1,911,923	1,562	1,910,361		1,662,384	32,783	1,629,601	
24	W / O incentive 2008	1,910,361	37,489	1,872,872		1,629,601	32,783	1,596,818	
25	W incentive 2008	1,910,361	37,489	1,872,872		1,629,601	32,783	1,596,818	
26	W / O incentive 2009	1,872,872	37,489	1,835,384		1,596,818	32,783	1,564,034	
27	W incentive 2009	1,872,872	37,489	1,835,384		1,596,818	32,783	1,564,034	
28	W / O incentive 2010	1,835,384	37,489	1,797,895	343,648	1,564,034	32,783	1,531,251	293,609
29	W incentive 2010	1,835,384	37,489	1,797,895	343,648	1,564,034	32,783	1,531,251	293,609

Lines continue as new rate years are added.

In the formulas used in the Columns for lines 19+ are as follows:

"In Service Month" is the first month during the first year that the project is placed in service or recovery is request for the project.

"Beginning" is the investment on line 16 for the first year and is the "Ending" for the prior year after the first year.

"Depreciation" is the annual depreciation in line 17 divided by twelve times the difference of 12.5 minus line 18 in the first year and line 17 thereafter.

"Ending" is "Beginning" less "Depreciation"

Revenue Requirement used for crediting is ("Beginning" plus "Ending") divided by two times line 13 times the quotient of 12.5 minus line 18 divided by 12 plus "Depreciation" for the first year and ("Beginning" plus "Ending") divided by two times line 13 plus "Depreciation" thereafter.

Revenue Requirement used for charging is ("Beginning" plus "Ending") divided by two times line 15 times the quotient of 12.5 minus line 18 divided by 12 plus "Depreciation" for the first year and ("Beginning" plus "Ending") divided by two times line 15 plus "Depreciation" thereafter.

Formula Logic to be copied on new lines added each year after line 25. Using 2009 as an example, the logic will be included in lines 26 and 27.

Beginning with the annual revenue requirements determined in 2009 for 2010, the annual revenue requirements based on projected costs will include a

True-Up Adjustment for the previous calendar year in accordance with Attachment 6 A and as calculated in Lines A through I below.

Projected Revenue Requirements are calculated using the logic described for lines 19 + but with projected data for the indicated year.

Actual Revenue Requirements are calculated using the logic described for lines 19 + but with actual data for the indicated year.

Calendar Year Do for Each Calendar Year beginning in 2009 for True-Up Adjustments applicable to 2010 annual revenue requirements.

A	Projected Revenue Requirement without Incentive for Previous Calendar Year*	335,655	286,692
B	Projected Revenue Requirement with Incentive for Previous Calendar Year*	335,655	286,692
C	Actual Revenue Requirement without Incentive for Previous Calendar Year *	343,648	293,609
D	Actual Revenue Requirement with Incentive for Previous Calendar Year *	343,648	293,609
E	True-Up Adjustment Before Interest without Incentive for Previous Calendar Year (C-A)	7,994	6,917
F	True-Up Adjustment Before Interest with Incentive for Previous Calendar Year (B-D)	7,994	6,917
G	Future Value Factor (1+i)^24 months from Attachment 6		
H	True-Up Adjustment without Incentive (E*G)	-	-
I	True-Up Adjustment with Incentive (F*G)	-	-

* These amounts do not include any True-Up Adjustments.

Additional columns to be inserted after the last project as new projects are added to formula.

Projected Revenue Requirement including True-up Adjustment, if applicable
W / O incentive
W incentive

Virginia Electric and Power Company
 ATTACHMENT H-16A
 Attachment 7 - Transmission Enhancement Annual Revenue Requirement Worksheet
 (dollars)

Project G-1 is labeled as Project G in the 2008 and 2009
 Annual Updates

Project E				Project G-1				Project G-2			
Yes	B0226			Yes	B0403			Yes	B0403		
51	Install 500/230 kV transformer at			51	2nd Dooms 500/230 kV transformer			51	2nd Dooms 500/230 kV transformer		
16.8531%	Clifton and Clifton 500 KV 150 MVAR			16.8531%	addition			16.8531%	addition		
0	capacitor			0				0	Spare Transformer Addition		
16.8531%				16.8531%				16.8531%			
8,241,202				7,173,623				2,414,294			
161,592				140,659				47,339			
9				11				4			
Beginning	Depreciation	Ending	Rev Req	Beginning	Depreciation	Ending	Rev Req	Beginning	Depreciation	Ending	Rev Req
8,241,202	47,131	8,194,071		7,173,623	17,582	7,156,041					
8,241,202	47,131	8,194,071		7,173,623	17,582	7,156,041					
8,194,071	161,592	8,032,479		7,156,041	140,659	7,015,381					
8,194,071	161,592	8,032,479		7,156,041	140,659	7,015,381					
8,032,479	161,592	7,870,887		7,015,381	140,659	6,874,722		2,414,294	33,532	2,380,762	
8,032,479	161,592	7,870,887		7,015,381	140,659	6,874,722		2,414,294	33,532	2,380,762	
7,870,887	161,592	7,709,294	1,474,463	6,874,722	140,659	6,734,063	1,287,409	2,380,762	47,339	2,333,423	444,582
7,870,887	161,592	7,709,294	1,474,463	6,874,722	140,659	6,734,063	1,287,409	2,380,762	47,339	2,333,423	444,582

			1,436,368				1,127,847				431,053
			1,436,368				1,127,847				431,053
			1,474,463				1,287,409				444,582
			1,474,463				1,287,409				444,582
			38,095				159,562				13,529
			38,095				159,562				13,529
			-				-				-
			-				-				-

Virginia Electric and Power Company
 ATTACHMENT H-16A
 Attachment 7 - Transmission Enhancement Annual Revenue Requirement Worksheet
 (dollars)

Project H-1				Project H-2				Project H-3			
Yes	b0328.1			Yes	b0328.1			Yes	b0328.1		
51	Build new Meadowbrook-Loudon 500kV circuit			51	Build new Meadowbrook-Loudon 500kV circuit			51	Build new Meadowbrook-Loudon 500kV circuit		
16.8531%	(30 of 50 miles)			16.8531%	(30 of 50 miles)			16.8531%	(30 of 50 miles)		
1.5				1.5				1.5			
18.0218%	line 2101 v11			18.0218%	Line 2030 & 559 v12 & v13			18.0218%	Line 580 - Phase 1		
21,850,320				45,089,768				13,581,000			
428,438				884,113				266,294			
6				12				7			
Beginning	Depreciation	Ending	Rev Req	Beginning	Depreciation	Ending	Rev Req	Beginning	Depreciation	Ending	Rev Req
21,850,320	232,070	21,618,250		45,089,768	36,838	45,052,930		13,581,000	122,051	13,458,949	1,166,379
21,850,320	232,070	21,618,250		45,089,768	36,838	45,052,930		13,581,000	122,051	13,458,949	1,166,379
21,618,250	428,438	21,189,812	4,035,677	45,052,930	884,113	44,168,817	8,402,422	13,581,000	122,051	13,458,949	1,166,379
21,618,250	428,438	21,189,812	4,285,837	45,052,930	884,113	44,168,817	8,923,812	13,581,000	122,051	13,458,949	1,238,803

	3,941,492	8,206,825	-
	4,174,814	8,693,163	-
	4,035,677	8,402,422	1,166,379
	4,285,837	8,923,812	1,238,803
	94,185	195,597	1,166,379
	111,023	230,649	1,238,803
	-	-	-



Virginia Electric and Power Company
 ATTACHMENT H-16A
 Attachment 7 - Transmission Enhancement Annual Revenue Requirement Worksheet
 (dollars)

Project H-4				Project H-5				Project H-6			
Yes 51 16.8531% 1.5 18.0218% 11,317,500 221,912 4	b0328.1 Build new Meadowbrook-Loudon 500kV circuit (30 of 50 miles) Line 124			Yes 51 16.8531% 1.5 18.0218% 14,682,570 287,894 6	b0328.1 Build new Meadowbrook-Loudon 500kV circuit (30 of 50 miles) Line 114			Yes 51 16.8531% 1.5 18.0218% 16,900,800 331,388 9	b0328.1 Build new Meadowbrook-Loudon 500kV circuit (30 of 50 miles) Clevenger DP/580		
Beginning	Depreciation	Ending	Rev Req	Beginning	Depreciation	Ending	Rev Req	Beginning	Depreciation	Ending	Rev Req
11,317,500	157,188	11,160,313	1,498,843	14,682,570	155,942	14,526,628	1,489,160	16,900,800	96,655	16,804,145	925,035
11,317,500	157,188	11,160,313	1,591,886	14,682,570	155,942	14,526,628	1,581,618	16,900,800	96,655	16,804,145	982,483

	-		-
	1,498,843		1,489,160
	1,591,886		1,581,618
	1,498,843		1,489,160
	1,591,886		1,581,618
	-		-
	-		-



Virginia Electric and Power Company
 ATTACHMENT H-16A
 Attachment 7 - Transmission Enhancement Annual Revenue Requirement Worksheet
 (dollars)

Project H-7				Project H-8				Project H-9			
Yes	b0328.1			Yes	b0328.1			Yes	b0328.3		
51	Build new Meadowbrook-Loudon 500kV circuit			51	Build new Meadowbrook-Loudon 500kV circuit			51	Upgrade Mt Storm 500 kV Substation		
16.8531%	(30 of 50 miles)			16.8531%	(30 of 50 miles)			16.8531%			
1.5				1.5				1.5			
18.0218%	Line 580 - Phase 2			18.0218%	Line 535			18.0218%			
11,362,770				-				-			
222,799				-				-			
12				-				-			
Beginning	Depreciation	Ending	Rev Req	Beginning	Depreciation	Ending	Rev Req	Beginning	Depreciation	Ending	Rev Req
11,362,770	9,283	11,353,487	89,041	-	-	-	-	-	-	-	-
11,362,770	9,283	11,353,487	94,573	-	-	-	-	-	-	-	-

	89,041	-	-
	94,573	-	-
	89,041	-	-
	94,573	-	-
	-	-	-

Virginia Electric and Power Company
 ATTACHMENT H-16A
 Attachment 7 - Transmission Enhancement Annual Revenue Requirement Worksheet
 (dollars)

Project H-10				Project I-1				Project I-2A			
Yes		b0328.4		Yes		b0329		Yes		b0329	
51		Upgrade Loudoun 500 kV Substation		51		Carson-Suffolk 500 kV line +		51		Carson-Suffolk 500 kV line +	
16.8531%				16.8531%		Suffolk 500/230 # 2 transformer +		16.8531%		Suffolk 500/230 # 2 transformer +	
1.5				1.5		Suffolk - Thrasher 230kV line		1.5		Suffolk - Thrasher 230kV line	
18.0218%				18.0218%				18.0218%			
-				2,434,850		Cost associated with below 500 kV elements.		-		Cost associated with below 500 kV elements.	
-				47,742				-			
-				12				-			
Beginning	Depreciation	Ending	Rev Req	Beginning	Depreciation	Ending	Rev Req	Beginning	Depreciation	Ending	Rev Req
				2,434,850	1,989	2,432,861					
				2,434,850	1,989	2,432,861					
				2,432,861	47,742	2,385,119	453,731				
				2,432,861	47,742	2,385,119	481,886				

-		453,731	-
-		481,886	-
-		453,731	-
-		481,886	-
-		-	-
-		-	-

Virginia Electric and Power Company
 ATTACHMENT H-16A
 Attachment 7 - Transmission Enhancement Annual Revenue Requirement Worksheet
 (dollars)

Project I-2B				Project J				Project K-1			
Yes				Yes				No			
51	b0329 Carson-Suffolk 500 kV line +			51	b0512 MAPP Project -- Dominion Portion			51	Loudoun Bank # 1 transformer replacement		
16.8531%	Suffolk 500/230 # 2 transformer +			16.8531%				16.8531%			
1.5	Suffolk - Thrasher 230kV line			1.5				1.5			
18.0218%				18.0218%				18.0218%			
-	Cost associated with Regional Facilities and Necessary Lower Voltage Facilities.			-				13,599,981			
								266,666			
								12			
Beginning	Depreciation	Ending	Rev Req	Beginning	Depreciation	Ending	Rev Req	Beginning	Depreciation	Ending	Rev Req
								13,599,981	11,111	13,588,870	
								13,599,981	11,111	13,588,870	
								13,588,870	266,666	13,322,204	2,534,339
								13,588,870	266,666	13,322,204	2,691,601

			2,602,741
			2,756,979
			2,534,339
			2,691,601
			(68,401)
			(65,378)
			-
			-

Virginia Electric and Power Company
 ATTACHMENT H-16A
 Attachment 7 - Transmission Enhancement Annual Revenue Requirement Worksheet
 (dollars)

Project K-2				Project L-1a				Project L-1b			
No 51 16.8531% 1.5 18.0218% 14,628,162 286,827 5	Loudoun Bank # 2 transformer replacement			No 51 16.8531% 1.5 18.0218% 10,714,404 210,086 7	Ox Bank # 1 transformer replacement			No 51 16.8531% 1.5 18.0218% 3,072,185 60,239 12	Ox Bank # 1 transformer replacement		
Beginning	Depreciation	Ending	Rev Req	Beginning	Depreciation	Ending	Rev Req	Beginning	Depreciation	Ending	Rev Req
				10,714,404	96,290	10,618,114		3,072,185	2,510	3,069,675	
				10,714,404	96,290	10,618,114		3,072,185	2,510	3,069,675	
14,628,162	179,267	14,448,895	1,710,636	10,618,114	210,086	10,408,028	1,981,863	3,069,675	60,239	3,009,436	572,498
14,628,162	179,267	14,448,895	1,816,835	10,618,114	210,086	10,408,028	2,104,735	3,069,675	60,239	3,009,436	608,023

1,767,522	1,879,065	507,152
1,872,316	1,990,319	537,206
1,710,636	1,981,863	572,498
1,816,835	2,104,735	608,023
(56,886)	102,798	65,345
(55,481)	114,416	70,816
-	-	-

Virginia Electric and Power Company
 ATTACHMENT H-16A
 Attachment 7 - Transmission Enhancement Annual Revenue Requirement Worksheet
 (dollars)

Project L-2				Project M				Project N			
No 51 16.8531% 1.5 18.0218% 11,501,538 225,520 3	Ox Bank # 2 transformer replacement			No 51 16.8531% 1.5 18.0218% 16,538,028 324,275 6	Yadkin Bank # 2 transformer replacement			No 51 16.8531% 1.5 18.0218% 18,478,422 362,322 5	Carson Bank # 1 transformer replacement		
Beginning	Depreciation	Ending	Rev Req	Beginning	Depreciation	Ending	Rev Req	Beginning	Depreciation	Ending	Rev Req
11,501,538	178,537	11,323,001		16,538,028	175,649	16,362,379	1,677,348	18,478,422	226,451	18,251,971	2,160,890
11,501,538	178,537	11,323,001		16,538,028	175,649	16,362,379	1,781,490	18,478,422	226,451	18,251,971	2,295,042
11,323,001	225,520	11,097,481	2,114,792	16,538,028	175,649	16,362,379	1,677,348	18,478,422	226,451	18,251,971	2,160,890
11,323,001	225,520	11,097,481	2,245,812	16,538,028	175,649	16,362,379	1,781,490	18,478,422	226,451	18,251,971	2,295,042

	1,852,017	1,760,262	2,055,473
	1,961,590	1,864,627	2,177,340
	2,114,792	1,677,348	2,160,890
	2,245,812	1,781,490	2,295,042
	262,775	(82,915)	105,417
	284,222	(83,137)	117,702
	-	-	-

Virginia Electric and Power Company
 ATTACHMENT H-16A
 Attachment 7 - Transmission Enhancement Annual Revenue Requirement Worksheet
 (dollars)

Project O				Project P				Project Q			
No 51	Lexington Bank # 1 transformer replacement			No 51	Dooms Bank # 7 transformer replacement			No 51	Valley Bank # 1 transformer replacement		
16.8531%				16.8531%				16.8531%			
1.5				1.5				1.5			
18.0218%				18.0218%				18.0218%			
-				-				11,725,664			
-				-				229,915			
-				-				12			
Beginning	Depreciation	Ending	Rev Req	Beginning	Depreciation	Ending	Rev Req	Beginning	Depreciation	Ending	Rev Req
								11,725,664	9,580	11,716,084	91,885
								11,725,664	9,580	11,716,084	97,593

	64,709	126,029	13,704,949
	68,547	133,506	14,382,076
	-	-	91,885
	-	-	97,593
	(64,709)	(126,029)	(13,613,064)
	(68,547)	(133,506)	(14,284,483)
	-	-	-
	-	-	-

Virginia Electric and Power Company
 ATTACHMENT H-16A
 Attachment 7 - Transmission Enhancement Annual Revenue Requirement Worksheet
 (dollars)

Project R-1				Project R-2				Project S			
No	s0124			No	s0124			No	s0133		
51	Garrisonville 230 kV UG line			51	Garrisonville 230 kV UG line			51	Pleasant View Hamilton 230kV		
16.8531%	Phase 1			16.8531%	Phase 2			16.8531%	transmission line		
1.25				1.25				1.25			
17.8270%				17.8270%				17.8270%			
90,914,658				-				72,808,224			
1,782,640								1,427,612			
6								10			
Beginning	Depreciation	Ending	Rev Req	Beginning	Depreciation	Ending	Rev Req	Beginning	Depreciation	Ending	Rev Req
90,914,658	965,597	89,949,061	9,220,900					72,808,224	297,419	72,510,805	2,848,538
90,914,658	965,597	89,949,061	9,697,983					72,808,224	297,419	72,510,805	2,995,970

Includes all of R	13,704,949					10,163,082	
	14,382,076					10,665,215	
	9,220,900			-		2,848,538	
	9,697,983			-		2,995,970	
	(4,484,049)			-		(7,314,544)	
	(4,684,093)			-		(7,669,245)	
	-			-		-	
	-			-		-	

Virginia Electric and Power Company
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 Attachment 7 - Transmission Enhancement Annual Revenue Requirement Worksheet
 (dollars)

Project T-1				Project T-2				Project U-1			
Yes	b0768			Yes	b0768			Yes	b0453.1		
51	Glen Carlyn Line 251 GIB substation project			51	Glen Carlyn Line 251 GIB substation project			51	Convert Remington - Sowedo		
16.8531%				16.8531%				16.8531%	115kV to 230kV		
1.25	Loop Line 251 Idylwood -- Arlington into the GIS sub			1.25	Loop Line 251 Idylwood -- Arlington into the GIS sub			1.25			
17.8270%				17.8270%				17.8270%			
226,781				-				1,498,280			
4,447				-				29,378			
6				-				9			
Beginning	Depreciation	Ending	Rev Req	Beginning	Depreciation	Ending	Rev Req	Beginning	Depreciation	Ending	Rev Req
226,781	2,409	224,372	23,001	-	-	-	-	1,498,280	8,569	1,489,711	82,006
226,781	2,409	224,372	24,191	-	-	-	-	1,498,280	8,569	1,489,711	86,250

	1,932,054	386,411	
	2,027,512	405,502	
	23,001	-	82,006
	24,191	-	86,250
	(1,909,053)	(386,411)	82,006
	(2,003,321)	(405,502)	86,250
	-	-	-
	-	-	-

Virginia Electric and Power Company
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 Attachment 7 - Transmission Enhancement Annual Revenue Requirement Worksheet
 (dollars)

Project U-2				Project V				Project W			
Yes	b0453.2			Yes	b0337			Yes	b0467.2		
51	Add Soweigo - Gainsville 230 kV			51	Build Lexington 230kV ring bus			51	Reconductor the Dickerson - Pleasant View 230 kV circuit		
16.8531%				16.8531%				16.8531%			
1.25				1.25				1.25			
17.8270%				17.8270%				17.8270%			
-				6,407,258				-			
-				125,633				-			
-				3				-			
Beginning	Depreciation	Ending	Rev Req	Beginning	Depreciation	Ending	Rev Req	Beginning	Depreciation	Ending	Rev Req
				6,407,258	99,459	6,307,799					
				6,407,258	99,459	6,307,799					
-	-	-	-	6,307,799	125,633	6,182,166	1,178,105	-	-	-	-
-	-	-	-	6,307,799	125,633	6,182,166	1,238,928	-	-	-	-

		1,152,534	
		1,209,388	
		1,178,105	
		1,238,928	
		25,571	
		29,540	
-	-	-	-
-	-	-	-

Virginia Electric and Power Company
 ATTACHMENT H-16A
 Attachment 7 - Transmission Enhancement Annual Revenue Requirement Worksheet
 (dollars)

Project X				Project AA - 1				Project AB-2			
Yes	b0311			Yes	b0231			Yes	b0456		
51	Reconductor Idylwood to Arlington			51	Install 500 kV breakers and			51	Re-Conductor 9.4 miles of Edinburg - Mt. Jackson		
16.8531%	230 kV			16.8531%	500 kV bus work at Suffolk			16.8531%	115 kV		
1.25				0				0			
17.8270%				16.8531%				16.8531%			
3,196,608				21,756,777				4,839,985			
62,679				426,603				94,902			
8				11				11			
Beginning	Depreciation	Ending	Rev Req	Beginning	Depreciation	Ending	Rev Req	Beginning	Depreciation	Ending	Rev Req
3,196,608	23,504	3,173,104		21,756,777	53,325	21,703,452		4,839,985	11,863	4,828,122	
3,196,608	23,504	3,173,104		21,756,777	53,325	21,703,452		4,839,985	11,863	4,828,122	
3,173,104	62,679	3,110,425	592,163	21,703,452	426,603	21,276,848	4,048,357	4,828,122	94,902	4,733,221	900,592
3,173,104	62,679	3,110,425	622,762	21,703,452	426,603	21,276,848	4,048,357	4,828,122	94,902	4,733,221	900,592

			597,955				683,800				
			627,398				683,800				
			592,163				4,048,357				900,592
			622,762				4,048,357				900,592
			(5,792)				3,364,557				900,592
			(4,636)				3,364,557				900,592
			-				-				-
			-				-				-

Virginia Electric and Power Company
 ATTACHMENT H-16A
 Attachment 7 - Transmission Enhancement Annual Revenue Requirement Worksheet
 (dollars)

Project AC				Project AG				2009 Add-1				
Yes	b0227	Install 500/230 kV transformer at Bristers; build new 230 kV Bristers- Gainesville circuit, upgrade two Loudoun - Brambleton circuits		Yes	b0455	Add 2nd Endless Caverns 230/115kV transformer		Yes	B0453.3	Add Sowego 230/115/ kV transformer		
51				51				51				
16.8531%				16.8531%				16.8531%				
0				0				1.25				
16.8531%				16.8531%				17.8270%				
21,403,678				3,554,673				3,355,513				
419,680				69,699				65,794				
6				5				9				
Beginning	Depreciation	Ending	Rev Req	Beginning	Depreciation	Ending	Rev Req	Beginning	Depreciation	Ending	Rev Req	
21,403,678	227,327	21,176,351		3,554,673	43,562	3,511,111		3,355,513	19,190	3,336,323		
21,403,678	227,327	21,176,351		3,554,673	43,562	3,511,111		3,355,513	19,190	3,336,323		
21,176,351	419,680	20,756,671	3,953,184	3,511,111	69,699	3,441,411	655,557	3,336,323	65,794	3,270,529	622,524	
21,176,351	419,680	20,756,671	3,953,184	3,511,111	69,699	3,441,411	655,557	3,336,323	65,794	3,270,529	654,698	

Recombine AC from AC-1a and AC-1b						
AC-1a	plus	AC- 1b	equals	AC		
3,088,161.14		684,986.85		3,773,148	403,037	253,070
3,088,161.14		684,986.85		3,773,148	403,037	265,560
				3,953,184	655,557	622,524
				3,953,184	655,557	654,698
				180,036	252,520	369,454
				180,036	252,520	389,137
				-	-	-
				-	-	-

Virginia Electric and Power Company
 ATTACHMENT H-16A
 Attachment 7 - Transmission Enhancement Annual Revenue Requirement Worksheet
 (dollars)

2009 Add-6				Project AJ				If Yes for Schedule 12 Include in this Total.	If No for Schedule 12 include in this Sum.	Annual Revenue Requirement including Incentive if Applicable	Annual Revenue Requirement excluding Incentive
Yes				Yes							
51	B0837			51	B0327						
16.8531%	At Mt. Storm, replace the existing MOD on the 500 kV side of the transformer with a circuit breaker			16.8531%	Build 2nd Harrisonburg - Valley 230 kV						
0				0							
16.8531%				16.8531%							
779,172				6,115,414							
15,278				119,910							
6				7							
Beginning	Depreciation	Ending	Rev Req	Beginning	Depreciation	Ending	Rev Req	Total	Sum	Sum	
779,172	8,276	770,896									
779,172	8,276	770,896									
770,896	15,278	755,619	143,910	6,115,414	54,959	6,060,455	525,211	34,628,611		24,913,689	
770,896	15,278	755,619	143,910	6,115,414	54,959	6,060,455	525,211	35,878,250	26,335,084		

		104,560				682,761				
		104,560				682,761				
		143,910				525,211				
		143,910				525,211				
		39,350				(157,550)				
		39,350				(157,550)				
		-				-				
		-				-				

Virginia Electric and Power Company
ATTACHMENT H-16A
Attachment 8 - Securitization Workpaper
(000's)

Line #	Long Term Interest	
105	Less LTD Interest on Securitization Bonds	0
	Capitalization	
115	Less LTD on Securitization Bonds	0

Virginia Electric and Power Company
ATTACHMENT H-16A
Attachment 9 - Depreciation Rates¹

<u>Plant Type</u>	<u>Applied Depreciation Rate</u>
Transmission Plant	
Land	
Land Rights	1.36%
Structures and Improvements	1.41%
Station and Equipment	2.02%
Towers and Fixtures	2.36%
Poles and Fixtures	1.89%
Overhead conductors and Devices	1.90%
Underground Conduit	1.74%
Underground Conductors and Devices	2.50%
Roads and Trails	1.17%
General Plant	
Land Rights	1.70%
Structures and Improvements - Major	1.82%
Structures and Improvements - Other	2.26%
Communication Equipment	3.20%
Communication Equipment - Clearing	6.22%
Communication Equipment - Massed	6.22%
Communication Equipment - 25 Years	3.72%
Office Furniture and Equipment - EDP Hardware	27.38%
Office Furniture and Equipment - EDP Fixed Location	12.21%
Office Furniture and Equipment	1.64%
Laboratory Equipment	4.23%
Micellaneous Equipment	2.53%
Stores Equipment	5.08%
Power Operated Equipment	8.16%
Tools, Shop and Garage Equipment	4.76%
Electric Vehicle Recharge Equipment	13.23%

¹Depreciation rates may be changed only pursuant to a Section 205 or Section 206 proceeding.