

**VIRGINIA ELECTRIC AND POWER COMPANY  
2012 ATRR with True-Up Adjustment**

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

In accordance with Section 1.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](http://www.pjm.com) web site:

- (i) VEPCO’s Annual Transmission Revenue Requirement (“ATRR”), rate for Network Integration Transmission Service (“NITS”), based on applying its projected costs, revenues and credits, other than those credits that will be distributed to customers pursuant to section 2 of Attachment H-16, for the next calendar year, plus its True-up Adjustment calculated pursuant to the Formula Rate set out in Attachment H-16A,
- (ii) an estimate of the Network Service Peak Load of the Dominion Zone that will be used by the Transmission Provider to determine each Network Customer’s Zone Network Load pursuant to Section 34.1 and Attachment H-16 for the next calendar year; and
- (iii) an explanation of any change in VEPCO’s accounting policies and practices that took effect in the preceding twelve months ending August 31 that is reported in Notes 3 and 4 of VEPCO’s Securities and Exchange Commission Form 10-Q (“Material Accounting Changes”). To the extent there are Material Accounting Changes, VEPCO’s Form 10-Q will be posted on PJM’s website at the time of the Annual Update.

Regarding item (i) above, the information is provided in the formula rate beginning on the following page.

Regarding item (ii) above, VEPCO has estimated the Network Service Peak Load of the Dominion Zone that will be used by the Transmission Provider to determine each Network Customer’s Zone Network Load pursuant to Section 34.1 and Attachment H-16 for the next calendar year. The estimated value is included on the fourth page of Appendix A at line 169.

Regarding item (iii) above, there were no Material Accounting Changes during the twelve months ending August 31, 2011.

**Virginia Electric and Power Company**  
**ATTACHMENT H-16A**

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**Formula Rate -- Appendix A**

Notes

Instruction ( Note H)

2012

**Shaded cells are input cells**

(000's)

**Allocators**

Wages & Salary Allocation Factor				
1	Transmission Wages Expense		p354.21b/ Attachment 5	\$ 24,517
2	Less Generator Step-ups		Attachment 5	138
3	Net Transmission Wage Expenses		(Line 1 - 2)	24,379
4	Total Wages Expense		p354.28b/Attachment 5	548,557
5	Less A&G Wages Expense		p354.27b/Attachment 5	129,485
6	Total		(Line 4 - 5)	\$ 419,072
<b>7</b>	<b>Wages &amp; Salary Allocator</b>	(Note B)	(Line 3 / 6)	<b>5.8174%</b>
Plant Allocation Factors				
8	Electric Plant in Service	(Notes A & Q)	p207.104.g/Attachment 5	\$ 27,483,923
9	Common Plant In Service - Electric		(Line 26)	0
10	Total Plant In Service		(Sum Lines 8 & 9)	27,483,923
11	Accumulated Depreciation (Total Electric Plant)	(Notes A & Q)	(Line 15 - 14 - 13 -12 )	10,458,368
12	Accumulated Intangible Amortization	(Notes A & Q)	p200.21c/Attachment 5	157,816
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	10,616,184
16	Net Plant		(Line 10 - 15)	16,867,739
17	Transmission Gross Plant		(Line 31 - 30)	3,770,391
<b>18</b>	<b>Gross Plant Allocator</b>	(Note B)	(Line 17 / 10)	<b>13.7185%</b>
19	Transmission Net Plant		(Line 44 - 30)	\$ 2,928,666
<b>20</b>	<b>Net Plant Allocator</b>	(Note B)	(Line 19 / 16)	<b>17.3625%</b>

**Plant Calculations**

Plant In Service				
21	Transmission Plant In Service	(Notes A & Q)	p207.58.g/Attachment 5	\$ 3,938,325
22	Less: Generator Step-ups	(Notes A & Q)	Attachment 5	194,717
23	Less: Interconnect Facilities Installed After March 15, 2000	(Notes A & Q)	Attachment 5	23,806
24	<b>Total Transmission Plant In Service</b>		(Lines 21 - 22 - 23 )	<b>3,719,803</b>
25	General & Intangible	(Notes A & Q)	p205.5.g + p207.99.g/Attachment 5	869,598
26	Common Plant (Electric Only)		p356/Attachment 5	0
27	Total General & Common		(Line 25 + 26)	869,598
28	Wage & Salary Allocation Factor		(Line 7)	5.8174%
29	<b>General &amp; Common Plant Allocated to Transmission</b>		(Line 27 * 28)	<b>\$ 50,588</b>
30	<b>Plant Held for Future Use (Including Land)</b>	(Notes C & Q)	p214.47.d/Attachment 5	<b>\$ 2,701</b>
<b>31</b>	<b>TOTAL Plant In Service</b>		(Line 24 + 29 + 30)	<b>\$ 3,773,091</b>
Accumulated Depreciation				
32	Transmission Accumulated Depreciation	(Notes A & Q)	p219.25.c/Attachment 5	\$ 863,434
33	Less Accumulated Depreciation for Generator Step-ups	(Notes A & Q)	Attachment 5	44,983
34	Less Accumulated Depreciation for Interconnect Facilities Installed After March 15, 2000	(Notes A & Q)	Attachment 5	5,547
35	Total Accumulated Depreciation for Transmission		(Line 32 - 33 - 34)	812,905
36	Accumulated General Depreciation	(Notes A & Q)	p219.28.b/Attachment 5	337,589
37	Accumulated Intangible Amortization	(Notes A & Q)	(Line 12)	157,816
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)	495,406
41	Wage & Salary Allocation Factor		(Line 7)	5.8174%
42	<b>General &amp; Common Allocated to Transmission</b>		(Line 40 * 41)	<b>28,820</b>
<b>43</b>	<b>TOTAL Accumulated Depreciation</b>		(Line 35 + 42)	<b>\$ 841,724</b>
<b>44</b>	<b>TOTAL Net Property, Plant &amp; Equipment</b>		(Line 31 - 43)	<b>\$ 2,931,367</b>

**Virginia Electric and Power Company**  
**ATTACHMENT H-16A**  
**Formula Rate -- Appendix A**

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Notes

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**Adjustment To Rate Base**

<b>Accumulated Deferred Income Taxes</b>				
45	ADIT net of FASB 106 and 109		Attachment 1	\$ (564,248)
46	<b>Accumulated Deferred Income Taxes Allocated To Transmission</b>		(Line 45)	<b>\$ (564,248)</b>
<b>Transmission O&amp;M Reserves</b>				
47	<b>Total Balance Transmission Related Account 242 Reserves</b>	Enter Negative	Attachment 5	<b>\$ (5,133)</b>
<b>Prepayments</b>				
48	Prepayments	(Notes A & R)	Attachment 5	\$ 3,413
49	<b>Total Prepayments Allocated to Transmission</b>		(Line 48)	<b>\$ 3,413</b>
<b>Materials and Supplies</b>				
50	Undistributed Stores Exp	(Notes A & R)		\$ -
51	Wage & Salary Allocation Factor		p227.6c & 16.c (Line 7)	5.8174%
52	Total Transmission Allocated Materials and Supplies		(Line 50 * 51)	0
53	Transmission Materials & Supplies		p227.8c/2	11,138
54	<b>Total Materials &amp; Supplies Allocated to Transmission</b>		(Line 52 + 53)	<b>\$ 11,138</b>
<b>Cash Working Capital</b>				
55	Transmission Operation & Maintenance Expense		(Line 85)	\$ 84,632
56	1/8th Rule		x 1/8	12.5%
57	<b>Total Cash Working Capital Allocated to Transmission</b>		(Line 55 * 56)	<b>\$ 10,579</b>
<b>Network Credits</b>				
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	<b>TOTAL Adjustment to Rate Base</b>		(Line 46 + 47 + 49 + 54 + 57 - 60)	<b>\$ (544,251)</b>
62	<b>Rate Base</b>		(Line 44 + 61)	<b>\$ 2,387,116</b>
<b>O&amp;M</b>				
<b>Transmission O&amp;M</b>				
63	Transmission O&M		p321.112.b/Attachment 5	\$ 55,477
64	Less GSU Maintenance		Attachment 5	196
65	Less Account 565 - Transmission by Others		p321.96.b/Attachment 5	(4,650)
66	Plus Schedule 12 Charges billed to Transmission Owner and booked to Account 565	(Note O)	PJM Data	0
67	<b>Transmission O&amp;M</b>		(Lines 63 - 64 + 65 + 66)	<b>\$ 59,931</b>
<b>Allocated General &amp; Common Expenses</b>				
68	Common Plant O&M	(Note A)	p356	0
69	Total A&G		Attachment 5	437,599
70	Less Property Insurance Account 924		p323.185b	13,939
71	Less Regulatory Commission Exp Account 928	(Note E)	p323.189b/Attachment 5	33,517
72	Less General Advertising Exp Account 930.1		p323.911b/Attachment 5	4,136
73	Less EPRI Dues	(Note D)	p352-353/Attachment 5	3,001
74	<b>General &amp; Common Expenses</b>		(Lines 68 + 69) - Sum (70 to 73)	\$ 383,006
75	Wage & Salary Allocation Factor		(Line 7)	5.8174%
76	<b>General &amp; Common Expenses Allocated to Transmission</b>		(Line 74 * 75)	<b>\$ 22,281</b>
<b>Directly Assigned A&amp;G</b>				
77	Regulatory Commission Exp Account 928	(Note G)	p323.189b/Attachment 5	\$ -
78	General Advertising Exp Account 930.1	(Note K)	p323.191b	0
79	Subtotal - Transmission Related		(Line 77 + 78)	0
80	Property Insurance Account 924		p323.185b	13,939
81	General Advertising Exp Account 930.1	(Note F)	Attachment 5	0
82	Total		(Line 80 + 81)	13,939
83	Net Plant Allocation Factor		(Line 20)	17.3625%
84	<b>A&amp;G Directly Assigned to Transmission</b>		(Line 82 * 83)	<b>\$ 2,420</b>
85	<b>Total Transmission O&amp;M</b>		(Line 67 + 76 + 79 + 84)	<b>\$ 84,632</b>

**Virginia Electric and Power Company**  
**ATTACHMENT H-16A**  
**Formula Rate -- Appendix A**

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**Depreciation & Amortization Expense**

<b>Depreciation Expense</b>				
86	Transmission Depreciation Expense	(Notes A and S)	p336.7b&c/Attachment 5	\$ 77,585
87	Less: GSU Depreciation		Attachment 5	3,942
88	Less Interconnect Facilities Depreciation		Attachment 5	482
89	Extraordinary Property Loss		Attachment 5	0
90	Total Transmission Depreciation		(Line 86 - 87 - 88 + 89)	73,161
91	General Depreciation	(Note A)	p336.10b&c&d/Attachment 5	29,099
92	Intangible Amortization	(Note A)	p336.1d&e/Attachment 5	21,691
93	Total		(Line 91 + 92)	50,790
94	Wage & Salary Allocation Factor		(Line 7)	5.8174%
95	<b>General and Intangible Depreciation Allocated to Transmission</b>		(Line 93 * 94)	2,955
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)	5.8174%
100	<b>Common Depreciation - Electric Only Allocated to Transmission</b>		(Line 98 * 99)	0

101	<b>Total Transmission Depreciation &amp; Amortization</b>		<b>(Line 90 + 95 + 100)</b>	<b>\$ 76,115</b>
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**Taxes Other than Income**

102	Taxes Other than Income		Attachment 2	\$ 23,099
103	<b>Total Taxes Other than Income</b>		<b>(Line 102)</b>	<b>\$ 23,099</b>

**Return / Capitalization Calculations**

<b>Long Term Interest</b>				
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	<b>Long Term Interest</b>		(Line 104 - 105)	\$ 369,272
107	<b>Preferred Dividends</b>	(Note T), enter positive	p118.29c	\$ 16,659
<b>Common Stock</b>				
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	<b>Common Stock</b>		(Sum Lines 108 to 110)	\$ 7,814,302
<b>Capitalization</b>				
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)	6,581,173
117	Preferred Stock	(Note T), enter positive	p112.3c,d/2	259,014
118	Common Stock		(Line 111)	7,814,302
119	<b>Total Capitalization</b>		(Sum Lines 116 to 118)	\$ 14,654,489
120	Debt %	Total Long Term Debt	(Line 116 / 119)	44.9%
121	Preferred %	Preferred Stock	(Line 117 / 119)	1.8%
122	Common %	Common Stock	(Line 118 / 119)	53.3%
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)	0.0252
127	Weighted Cost of Preferred	Preferred Stock	(Line 121 * 124)	0.0011
128	Weighted Cost of Common	Common Stock	(Line 122 * 125)	0.0608
129	<b>Total Return ( R )</b>		(Sum Lines 126 to 128)	<b>0.0871</b>
130	<b>Investment Return = Rate Base * Rate of Return</b>		<b>(Line 62 * 129)</b>	<b>207,976</b>

**Virginia Electric and Power Company**  
**ATTACHMENT H-16A**  
**Formula Rate -- Appendix A**

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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	\$ (159)
137	T/(1-T)		(Line 135)	64.05%
138	<b>ITC Adjustment Allocated to Transmission</b>		(Line 136 * (1 + 137))	<b>\$ (261)</b>
139	<b>Income Tax Component =</b>	$CIT=(T/1-T) * Investment\ Return * (1-(WCLTD/R)) =$	[Line 135 * 130 * (1-(126 / 129))]	<b>94,679</b>
140	<b>Total Income Taxes</b>		<b>(Line 138 + 139)</b>	<b>94,419</b>

**REVENUE REQUIREMENT**

Summary				
141	Net Property, Plant & Equipment		(Line 44)	\$ 2,931,367
142	Adjustment to Rate Base		(Line 61)	(544,251)
143	<b>Rate Base</b>		(Line 62)	<b>\$ 2,387,116</b>
144	O&M		(Line 85)	84,632
145	Depreciation & Amortization		(Line 101)	76,115
146	Taxes Other than Income		(Line 103)	23,099
147	Investment Return		(Line 130)	207,976
148	Income Taxes		(Line 140)	94,419
149				
150	<b>Revenue Requirement</b>		<b>(Sum Lines 144 to 149)</b>	<b>\$ 486,241</b>
Net Plant Carrying Charge				
151	Revenue Requirement		(Line 150)	\$ 486,241
152	Net Transmission Plant		(Line 24 - 35)	2,906,898
153	Net Plant Carrying Charge		(Line 151 / 152)	16.7272%
154	Net Plant Carrying Charge without Depreciation		(Line 151 - 86) / 152	14.0582%
155	Net Plant Carrying Charge without Depreciation, Return or Income Taxes		(Line 151 - 86 - 130 - 140) / 152	3.6555%
Net Plant Carrying Charge Calculation with 100 Basis Point increase in ROE				
156	Gross Revenue Requirement Less Return and Taxes		(Line 150 - 147 - 148)	\$ 183,847
157	Increased Return and Taxes		Attachment 4	323,276
158	Net Revenue Requirement with 100 Basis Point increase in ROE		(Line 156 + 157)	507,123
159	Net Transmission Plant		(Line 152)	2,906,898
160	Net Plant Carrying Charge with 100 Basis Point increase in ROE		(Line 158 / 159)	17.4455%
161	Net Plant Carrying Charge with 100 Basis Point increase in ROE without Depreciation		(Line 158 - 86) / 159	14.7765%
Revenue Requirement				
162	Revenue Requirement		(Line 150)	\$ 486,241
163	True-up Adjustment		Attachment 6	39,881
164	Plus any increased ROE calculated on Attachment 7 other than PJM Schedule 12 projects.		Attachment 7	3,160
165	Facility Credits under Section 30.9 of the PJM OATT.		Attachment 5	-
166	Revenue Credits		Attachment 3	(9,374)
167	Interest on Network Credits		PJM data	0
168	<b>Annual Transmission Revenue Requirement (ATTR)</b>		(Line 162 + 163 + 164 + 165 + 166 + 167)	<b>\$ 519,909</b>
Rate for Network Integration Transmission Service				
169	1 CP Peak	(Note L)	PJM Data	20,061
170	Rate (\$/MW-Year)		(Line 168 / 169)	25,916.40
171	<b>Rate for Network Integration Transmission Service (\$/MW/Year)</b>		<b>(Line 170)</b>	<b>25,916.40</b>

**Virginia Electric and Power Company**  
**ATTACHMENT H-16A**  
**Formula Rate -- Appendix A**

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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, 2012**

	Only Transmission Related	Plant Related	Labor Related	Total ADIT
ADIT- 282	(641,498)	(66,457)	(54,578)	
ADIT-283	0	(6,233)	(2,068)	
ADIT-190	81	90,437	7,422	
<b>Subtotal</b>	<b>(641,417)</b>	<b>17,747</b>	<b>(49,225)</b>	
<b>Wages &amp; Salary Allocator</b>			5.8174%	
<b>Gross Plant Allocator</b>		13.7185%		
<b>End of Year ADIT</b>	(641,417)	2,435	(2,864)	(641,846)
<b>End of Previous Year ADIT (from Sheet 1A-ADIT (3))</b>	(487,897)	4,110	(2,864)	(486,650)
<b>Average Beginning and End of Year ADIT</b>	(564,657)	3,272	(2,864)	(564,248)
<b>End of Year ADIT</b>	(641,846)			
<b>End of Previous Year ADIT</b>	(486,650)			
<b>Average Beginning and End of Year ADIT</b>	(564,248)			

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	-	-				Not applicable to Transmission Cost of Service calculation.
BAD DEBTS	6,629	6,629				For tax purposes bad debts are deductible when they are deemed to be uncollectible / worthless.
CAPITAL LEASE	432	432				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	239,426	239,426				Not applicable to Transmission Cost of Service calculation.
CAPITALIZED INTEREST OPERATING CWIP	85,928	85,928		85,928		Represents tax capitalized interest on projects in CWIP - increase in taxable income.
CAPITALIZED INTEREST OPERATING IN SERVICE	1,889	1,889				Represents tax "in Service" capitalized interest placed in service net of tax amortization.
CIAC DC - NONOP IN SERVICE	208	208				Not applicable to Transmission Cost of Service calculation.
CIAC NC - NONOP CWIP	2,257	2,257				Not applicable to Transmission Cost of Service calculation.
CIAC NC - NONOP IN SERVICE	20,385	20,385				Not applicable to Transmission Cost of Service calculation.
CIAC VA - NONOP CWIP	99,857	99,857				Not applicable to Transmission Cost of Service calculation.
CIAC VA - NONOP IN SERVICE	-	-				Not applicable to Transmission Cost of Service calculation.
CONTINGENT CLAIMS CURRENT	5,320	5,320				Not applicable to Transmission Cost of Service calculation.
CONTINGENT CLAIMS NONCURRENT	(35,560)	(35,560)				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	(629)	(629)		(629)		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	17	17				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	342	342				Not applicable to Transmission Cost of Service calculation.
DFIT 190 OPERATING NONCURRENT ASSET	2,117	2,117				Not applicable to Transmission Cost of Service calculation.
DFIT 282 NONOPERATING PLANT NONCURR LIAB	115,555	115,555				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	11,320	11,320				Not applicable to Transmission Cost of Service calculation.
DFIT 283 OPERATING CURRENT LIABILITY	8,519	8,519				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	32,034	32,034				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	105	105				Not applicable to Transmission Cost of Service calculation.
DIRECTOR CHARITABLE DONATION	1,328	1,328				Not applicable to Transmission Cost of Service calculation.
DOE SETTLEMENT - ASSET BASIS REDUCTION	8,166	8,166				Not applicable to Transmission Cost of Service calculation.
DOE SETTLEMENT - INVENTORY BASIS REDUCTION	(1)	(1)				Not applicable to Transmission Cost of Service calculation.
DSIT 190 NONOP CURRENT ASSET D.C.	(52)	(52)				Not applicable to Transmission Cost of Service calculation.
DSIT 190 NONOP CURRENT ASSET N.C.	(803)	(803)				Not applicable to Transmission Cost of Service calculation.
DSIT 190 NONOP CURRENT ASSET VA	(34)	(34)				Not applicable to Transmission Cost of Service calculation.
DSIT 190 NONOP CURRENT ASSET W.V.	99	99				Not applicable to Transmission Cost of Service calculation.
DSIT 190 NONOP NONCURRENT ASSET D.C.	4,772	4,772				Not applicable to Transmission Cost of Service calculation.
DSIT 190 NONOP NONCURRENT ASSET VA	75,724	75,724				Not applicable to Transmission Cost of Service calculation.
DSIT 190 NONOP NONCURRENT ASSET W.V.	2,475	2,475				Not applicable to Transmission Cost of Service calculation.
DSIT 190 NONOP PLANT NONCURR ASSET D.C.	25	25				Not applicable to Transmission Cost of Service calculation.
DSIT 190 NONOP PLANT NONCURR ASSET N.C.	1,289	1,289				Not applicable to Transmission Cost of Service calculation.
DSIT 190 NONOP PLANT NONCURR ASSET VA	20,165	20,165				Not applicable to Transmission Cost of Service calculation.
DSIT 190 NONOP PLANT NONCURR ASSET W.V.	661	661				Not applicable to Transmission Cost of Service calculation.
DSIT 190 OPERATING CURRENT ASSET D.C.	35	35				Not applicable to Transmission Cost of Service calculation.
DSIT 190 OPERATING CURRENT ASSET N.C.	504	504				Not applicable to Transmission Cost of Service calculation.
DSIT 190 OPERATING CURRENT ASSET VA	7,974	7,974				Not applicable to Transmission Cost of Service calculation.
DSIT 190 OPERATING CURRENT ASSET W.V.	240	240				Not applicable to Transmission Cost of Service calculation.
DSIT 190 OPERATING NONCURR ASSET D.C.	(4)	(4)				Not applicable to Transmission Cost of Service calculation.
DSIT 190 OPERATING NONCURR ASSET N.C.	345	345				Not applicable to Transmission Cost of Service calculation.
DSIT 190 OPERATING NONCURR ASSET VA	5,903	5,903				Not applicable to Transmission Cost of Service calculation.
DSIT 190 OPERATING NONCURR ASSET VA MIN	822	822				Not applicable to Transmission Cost of Service calculation.
DSIT 190 OPERATING NONCURR ASSET W.V.	193	193				Not applicable to Transmission Cost of Service calculation.
DSIT 190 OPERATING PLANT NONCURR ASSET D.C.	138	138				Not applicable to Transmission Cost of Service calculation.
DSIT 190 OPERATING PLANT NONCURR ASSET N.C.	6,907	6,907				Not applicable to Transmission Cost of Service calculation.
DSIT 190 OPERATING PLANT NONCURR ASSET VA	109,408	109,408				Not applicable to Transmission Cost of Service calculation.
DSIT 190 OPERATING PLANT NONCURR ASSET W.V.	3,578	3,578				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)	5,578	5,578				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)	60	60				Not applicable to Transmission Cost of Service calculation.
FAS 109 ITC DSIT DEFICIENCY VA (190)	952	952				Not applicable to Transmission Cost of Service calculation.

ATTACHMENT H-16A

Attachment 1 - Accumulated Deferred Income Taxes (ADIT) Worksheet - December 31, 2012

FAS 109 ITC DSIT DEFICIENCY W.V.(190)	31	31			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.	38	38			Not applicable to Transmission Cost of Service calculation.
FAS 109 ITC DSIT GROSSUP VA.	608	608			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)	3,566	3,566			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.
FAS 133 - CAPACITY HEDGE CURRENT ASSET	494	494			Not applicable to Transmission Cost of Service calculation.
FAS 133 - DEBT VALUATION - MTM HEDGE NON	(0)	(0)			Not applicable to Transmission Cost of Service calculation.
FAS133 - DEFERRED GAIN/LOSS CAPAC HEDGE NON CURRE	583	583			Not applicable to Transmission Cost of Service calculation.
FAS 133 REG FTR CURRENT	-	-			Not applicable to Transmission Cost of Service calculation.
FAS 133 - FTR HEDGE CURRENT ASSET	5,275	5,275			Not applicable to Transmission Cost of Service calculation.
FAS 133 POWER HEDGE CURRENT ASSET	0	0			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	14,519	14,438	81		Represents ARO accruals not deductible for tax.
FAS143 DECOMMISSIONING	325,539	325,539			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	42			42	Books amortize the fleet lease extension credit over the new lease; tax takes the deduction when incurred.
FLEET LEASE CREDIT - NONCURRENT	8			8	Books amortizes the fleet lease extension credit over the new lease; tax takes the deduction when incurred.
FUEL DEF CURRENT LIAB	-	-			Not applicable to Transmission Cost of Service calculation.
FUEL DEF NON CUR LIAB	9,882	9,882			Not applicable to Transmission Cost of Service calculation.
FUEL DEF OTHER NON CUR LIAB	1,197	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	114	114			Books include income when meter is read; taxed when service is provided.
HEADWATER BENEFITS	548	548			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	6,846			6,846	Book estimate accrued and expensed; tax deduction when paid.
METERS	7,162	7,162			Books pre-capitalize when purchased; tax purposes when installed.
NOL	55,061	55,061			Not applicable to Transmission Cost of Service calculation.
NUCLEAR FUEL - PERMANENT DISPOSAL	-	-			Books estimate expense, tax deduction taken when paid.
OBSELETE INVENTORY	-	-			Not applicable to Transmission Cost of Service calculation.
OPER	15,325			15,325	Represents the difference between the book accrual expense and the actual funded amount.
PERFORMANCE ACHIEVEMENT PLAN	-	-			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	5,088			5,088	Books record the yield to maturity method; taxes amortize straight line.
P/SHIP INCOME - NC ENTERPRISE	49	49			Not applicable to Transmission Cost of Service calculation.
P/SHIP 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	(4,633)	(4,633)			Not applicable to Transmission Cost of Service calculation.
REG FUEL HEDGE NONOP	4,665	4,665			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	799	799			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 G/L CAPACITY HEDGE - CURRENT	0	0			Not applicable to Transmission Cost of Service calculation.
REG LIAB - DEFERRED G/L CAPACITY HEDGE NON CUR	(0)	(0)			Not applicable to Transmission Cost of Service calculation.
REG LIAB - DEFERRED G/L POWER HEDGE - CURRENT	87	87			Not applicable to Transmission Cost of Service calculation.
REG LIAB - DEFERRED VALUATION - MTM - NON CURRENT	7,499	7,499			Not applicable to Transmission Cost of Service calculation.
REG LIAB - FTR CURRENT	-	-			Not applicable to Transmission Cost of Service calculation.
REG LIAB - CURRENT RIDER A6 BEAR GARDEN AFUDC DEBT	(342)	(342)			Not applicable to Transmission Cost of Service calculation.
REG LIAB CURRENT RIDER A6 BEAR GARDEN COST RESERVE	1,396	1,396			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	11,890	11,890			Not applicable to Transmission Cost of Service calculation.
REG LIABILITY DECOMMISSIONING	145,126	145,126			Not applicable to Transmission Cost of Service calculation.
REG LIABILITY HEDGES DEBT	-	-			Not applicable to Transmission Cost of Service calculation.
REG RATE REFUND - CURRENT	24,595	24,595			Not applicable to Transmission Cost of Service calculation.
REG RATE REFUND - NONCURRENT	11,550	11,550			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	125	125			Not applicable to Transmission Cost of Service calculation.
RETIREMENT - (FASB 87)	-	-			- 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	129	129			Not applicable to Transmission Cost of Service calculation.
SEPARATION/ERT	569			569	months.
SEPARATION/ERT - NON CURRENT	7			7	Book amount accrued and expensed; tax deduction when paid. These amounts will not be paid in the next 12 months.
SUCCESS SHARE PLAN	-	-			- 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	10,694	10,694			Not applicable to Transmission Cost of Service calculation.
W.VA. STATE POLLUTION CONTROL - FEDERAL EFFECT	2,182	2,182			Federal effect of state deductions.
WEST VA PROPERTY TAX	2,061	2,061			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	-	-			Not applicable to Transmission Cost of Service calculation.
DEFERRED SIT NONOP - OCI	-	-			Not applicable to Transmission Cost of Service calculation.
DFIT EFFECT ON SIT NONOP - OCI	-	-			Not applicable to Transmission Cost of Service calculation.
NUC FUEL - PERMANENT DISPOSAL	-	-			Not applicable to Transmission Cost of Service calculation.
RETIREMENT - (FASB 87)	-	-			- Book estimate accrued and expensed; tax deduction when paid.
PERFORMANCE ACHIEVEMENT PLAN	-	-			Not applicable to Transmission Cost of Service calculation.
REG ASSET CURRENT RIDER A5 DSM	-	-			Not applicable to Transmission Cost of Service calculation.
EMISSIONS ALLOWANCES	-	-			Not applicable to Transmission Cost of Service calculation.
ROUNDING	-	-			
Subtotal - p234	1,584,392	1,471,127	81	90,437	22,747
Less FASB 109 Above if not separately removed	10,856	10,856	0	0	0
Less FASB 106 Above if not separately removed	15,325	0	0	0	15,325
Total	1,558,210	1,460,271	81	90,437	7,422

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, 2012**

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	(8)	(8)				Represents the amount of amortization of AFC in service not allowable for tax.
AFC DEFERRED TAX - FUEL IN SERVICE	(27)	(27)				Represents the amount of amortization of AFC in service not allowable for tax.
AFC DEFERRED TAX - PLANT CWIP	(22,191)	(22,191)				Represents the amount of amortization of AFC in service not allowable for tax.
AFC DEFERRED TAX - PLANT IN SERVICE	(19,532)	(7,020)	(12,512)			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	(53,765)	(53,765)				Capitalized for books and current deduction for tax as repairs.
CAPITAL LEASE	(460)	(460)				Not applicable to Transmission Cost of Service calculation.
CASUALTY LOSS	(61,355)			(61,355)		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.
CASUALTY LOSS AMORTIZATION	2,464			2,464		Represents a decrease to tax depreciation (Sec 162) as a result of casualty loss (Sec 165) reduction to tax basis.
COMPUTER SOFTWARE-BOOK AMORT	25,651				25,651	Represents total Book Computer Software Amortization Schedule M addition.
COMPUTER SOFTWARE-CWIP	(7,853)	(7,853)				Represents the allowable "in house" deduction for tax.
COMPUTER SOFTWARE-TAX AMORT	(38,602)				(38,602)	Total tax amortization shown as a schedule M deduction and add back total book amortization.
COST OF REMOVAL	(59,277)	(53,224)	(4,179)		(1,873)	Represents the actual cost of removal allowable for tax over the accrued amount.
DECOMMISSIONING	(0)	(0)				Tax deduction for funding decommissioning trust and tax deferral of book income generated by trust.
DECOMMISSIONING TRUST BOOK INCOME	(0)	(0)				Not applicable to Transmission Cost of Service calculation.
DFIT 190 NONOPERATING NONCURR ASSET	(7,752)	(7,752)				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	(11,808)	(11,808)				Not applicable to Transmission Cost of Service calculation.
DSIT 282 NONOP NONCURR PLAN LIABILITY - D.C.	-	-				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.	2	2				Not applicable to Transmission Cost of Service calculation.
DSIT 282 NONOP PLANT NONCURR LIAB N.C.	(4)	(4)				Not applicable to Transmission Cost of Service calculation.
DSIT 282 NONOP PLANT NONCURR LIAB VA	(6,044)	(6,044)				Not applicable to Transmission Cost of Service calculation.
DSIT 282 NONOP PLANT NONCURR LIAB W.V.	(2)	(2)				Not applicable to Transmission Cost of Service calculation.
DSIT 282 OPERATING PLANT NONCURR LIAB D.C.	(572)	(572)				Not applicable to Transmission Cost of Service calculation.
DSIT 282 OPERATING PLANT NONCURR LIAB N.C.	(30,935)	(30,935)				Not applicable to Transmission Cost of Service calculation.
DSIT 282 OPERATING PLANT NONCURR LIAB VA	(279,664)	(279,664)				Not applicable to Transmission Cost of Service calculation.
DSIT 282 OPERATING PLANT NONCURR LIAB W.V.	(20,629)	(20,629)				Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DFIT DEFICIENCY (282)	(15,866)	(15,866)				Not applicable to Transmission Cost of Service calculation.
FAS 109 PLANT DFIT DEFICIENCY (282)	(22,768)	(22,768)				Not applicable to Transmission Cost of Service calculation.
FAS 109 PLANT DFIT DEFICIENCY (282) - BEAR GARDEN	(856)	(856)				Not applicable to Transmission Cost of Service calculation.
FAS 109 PLANT DFIT DEFICIENCY (282) - BREMO RIDER	(36)	(36)				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	(4)	(4)				Not applicable to Transmission Cost of Service calculation.
FAS 109 PLANT DFIT DEFICIENCY (282) - NAIJI RIDER	(5,007)	(5,007)				Not applicable to Transmission Cost of Service calculation.
FAS 109 PLANT DFIT DEFICIENCY (282) - PPT RIDER	(18)	(18)				Not applicable to Transmission Cost of Service calculation.
FAS 109 PLANT DFIT DEFICIENCY (282) - VCHEC RIDER	1,438	1,438				Not applicable to Transmission Cost of Service calculation.
FAS 109 PLANT DFIT DEFICIENCY (282) - WARREN RIDER	(143)	(143)				Not applicable to Transmission Cost of Service calculation.
FAS 109 PLANT DSIT DEFICIENCY D.C. (282)	(4)	(4)				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	(2)	(2)				Not applicable to Transmission Cost of Service calculation.
FAS 109 PLANT DSIT DEFICIENCY D.C. (282) - NAIJI R	(1)	(1)				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) -	(0)	(0)				Not applicable to Transmission Cost of Service calculation.
FAS 109 PLANT DSIT DEFICIENCY N.C. (282)	(316)	(316)				Not applicable to Transmission Cost of Service calculation.
FAS 109 PLANT DSIT DEFICIENCY N.C. (282) - BEAR GA	(9)	(9)				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) -	(68)	(68)				Not applicable to Transmission Cost of Service calculation.
FAS 109 PLANT DSIT DEFICIENCY N.C. (282) -	(0)	(0)				Not applicable to Transmission Cost of Service calculation.
FAS 109 PLANT DSIT DEFICIENCY N.C. (282)-NAIJI R	(54)	(54)				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	14	14				Not applicable to Transmission Cost of Service calculation.
FAS 109 PLANT DSIT DEFICIENCY N.C. (282)-	(2)	(2)				Not applicable to Transmission Cost of Service calculation.
FAS 109 PLANT DSIT DEFICIENCY VA (282)	(5,008)	(5,008)				Not applicable to Transmission Cost of Service calculation.
FAS 109 PLANT DSIT DEFICIENCY VA (282)-BEAR GARD	(146)	(146)				Not applicable to Transmission Cost of Service calculation.
FAS 109 PLANT DSIT DEFICIENCY VA (282)-BREMO RID	(6)	(6)				Not applicable to Transmission Cost of Service calculation.
FAS 109 PLANT DSIT DEFICIENCY VA (282) -	(1,108)	(1,108)				Not applicable to Transmission Cost of Service calculation.
FAS 109 PLANT DSIT DEFICIENCY VA (282) - HALIFAX R	(1)	(1)				Not applicable to Transmission Cost of Service calculation.
FAS 109 PLANT DSIT DEFICIENCY VA (282) - NAIJI RID	(855)	(855)				Not applicable to Transmission Cost of Service calculation.
FAS 109 PLANT DSIT DEFICIENCY VA (282) - PP7 RIDER	(3)	(3)				Not applicable to Transmission Cost of Service calculation.
FAS 109 PLANT DSIT DEFICIENCY VA (282) - VCHEC RID	248	248				Not applicable to Transmission Cost of Service calculation.
FAS 109 PLANT DSIT DEFICIENCY VA (282) - WARREN	(24)	(24)				Not applicable to Transmission Cost of Service calculation.
FAS 109 PLANT DSIT DEFICIENCY W.V. (282)	(164)	(164)				Not applicable to Transmission Cost of Service calculation.
FAS 109 PLANT DSIT DEFICIENCY W.V. (282)-BEAR GA	(5)	(5)				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) -	(36)	(36)				Not applicable to Transmission Cost of Service calculation.
FAS 109 PLANT DSIT DEFICIENCY W.V. (282) -	(0)	(0)				Not applicable to Transmission Cost of Service calculation.
FAS 109 PLANT DSIT DEFICIENCY W.V. (282) - NAIJI R	(28)	(28)				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	8	8				Not applicable to Transmission Cost of Service calculation.
FAS 109 PLANT DSIT DEFICIENCY W.V. (282) -	(1)	(1)				Not applicable to Transmission Cost of Service calculation.
FIXED ASSETS	(6,158)			(6,158)		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	10			10		Represents the state impact of IRS Audit adjustments to plant related differences.
FIXED ASSETS - VA	(248)			(248)		Represents the state impact of IRS Audit adjustments to plant related differences.
FIXED ASSETS - W.V.	(3)			(3)		Represents the state impact of IRS Audit adjustments to plant related differences.
GAIN(LOSS) INTERCO SALES - BOOK/TAX	(136)	(136)				Tax recognizes the intercompany gain/loss over the tax life of the assets.
GOODWILL AMORTIZATION	(0)	(0)				Not applicable to Transmission Cost of Service calculation.
INVOLUNTARY CONVERSION - TELECOMMUNICATIONS	(1,104)					Represents the difference between book and tax related to the disposal of telecommunication equipment.
LIBERALIZED DEPRECIATION - FUEL	(16,326)	(16,326)				Recognized for tax purposes when utilized.
LIBERALIZED DEPRECIATION - FUEL CWIP	(481)					Represents difference between book burn of nuclear fuel based on usage vs. tax depreciation.
LIBERALIZED DEPRECIATION - PLANT ACUFIL	(3,459,420)	(2,794,858)	(624,807)		(39,755)	Difference between book and tax depreciation taking in consideration flow-through and ARAM.
LIBERALIZED DEPRECIATION - PLANT LAND FUTURE USE	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	(190,470)	(190,470)				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.
REG ASSET PLANT ABANDONMENT	196	196				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.
WORTKOWN IMPOSITION - TAX DEP - LIB - NON OP	(4,356,419)	(3,593,885)	(641,498)	(66,457)	(54,578)	Not applicable to Transmission Cost of Service calculation.
Subtotal - p275 (Form 1-F filer; see note 6 below)	(4,356,419)	(3,593,885)	(641,498)	(66,457)	(54,578)	
Less FASB 109 Above if not separately removed	(57,320)	(57,320)	0	0	0	
Less FASB 106 Above if not separately removed	0	0	0	0	0	
Total	(4,299,098)	(3,536,565)	(641,498)	(66,457)	(54,578)	

**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.c

**ATTACHMENT H-16A**  
**Attachment 1 - Accumulated Deferred Income Taxes (ADIT) Worksheet - December 31, 2012**

A ADIT-283	B Total	C		E	F	G
		Production Or Other	Only Transmission	Plant	Labor	
ADFIT - OTHER COMPREHENSIVE INCOME	(14,953)	(14,953)				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	(42,660)	(42,660)				Not applicable to Transmission Cost of Service calculation.
DECOMMISSIONING TRUST - UNREALIZED GAIN/LOSS - NC	(77,962)	(77,962)				Not applicable to Transmission Cost of Service calculation.
DECOMMISSIONING TRUST BOOK INCOME	(327,502)	(327,502)				Not applicable to Transmission Cost of Service calculation.
DEFERRED FUEL EXPENSE	(13,602)	(13,602)				Not applicable to Transmission Cost of Service calculation.
DEFERRED FUEL EXPENSE - OTHER	(13,517)	(13,517)				Not applicable to Transmission Cost of Service calculation.
DEFERRED FUEL EXPENSE - OTHER CURRENT	2,608	2,608				Not applicable to Transmission Cost of Service calculation.
DEFERRED FUEL EXPENSE CURRENT	1,446	1,446				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	(2,644)	(2,644)				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	(29,063)	(29,063)				Not applicable to Transmission Cost of Service calculation.
DFIT 190 OPERATING CURRENT ASSET	(3,064)	(3,064)				Not applicable to Transmission Cost of Service calculation.
DFIT 190 OPERATING NONCURR ASSET	(2,879)	(2,879)				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	-	-				Not applicable to Transmission Cost of Service calculation.
DOE SETTLEMENT	(25,202)	(25,202)				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.	(288)	(288)				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.	(39)	(39)				Not applicable to Transmission Cost of Service calculation.
DSIT 283 NONOP NONCURRENT LIABILITY N.C.	(1,861)	(1,861)				Not applicable to Transmission Cost of Service calculation.
DSIT 283 NONOP NONCURRENT LIABILITY VA.	(29,530)	(29,530)				Not applicable to Transmission Cost of Service calculation.
DSIT 283 NONOP NONCURRENT LIABILITY W.V.	(965)	(965)				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.	(100)	(100)				Not applicable to Transmission Cost of Service calculation.
DSIT 283 OP OTHER NONCURR LIAB N.C.	(5,274)	(5,274)				Not applicable to Transmission Cost of Service calculation.
DSIT 283 OP OTHER NONCURR LIAB VA.	(83,669)	(83,669)				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.	(2,737)	(2,737)				Not applicable to Transmission Cost of Service calculation.
DSIT 283 OPERATING CURRENT LIABILITY D.C.	(15)	(15)				Not applicable to Transmission Cost of Service calculation.
DSIT 283 OPERATING CURRENT LIABILITY N.C.	(1,429)	(1,429)				Not applicable to Transmission Cost of Service calculation.
DSIT 283 OPERATING CURRENT LIABILITY VA.	(21,909)	(21,909)				Not applicable to Transmission Cost of Service calculation.
DSIT 283 OPERATING CURRENT LIABILITY W.V.	(987)	(987)				Not applicable to Transmission Cost of Service calculation.
EARNEST MONEY	-	-				Represents advances not recognized for tax.
EMISSIONS ALLOWANCES	-	-				Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DFIT GROSSUP (283)	(23,761)	(23,761)				Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DFIT GROSSUP (283) - BEAR GARDEN	(547)	(547)				Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DFIT GROSSUP (283) - BREMO RIDER	(23)	(23)				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	(3)	(3)				Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DFIT GROSSUP (283) - NAIH RIDER	(3,201)	(3,201)				Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DFIT GROSSUP (283) - PP7 RIDER	(11)	(11)				Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DFIT GROSSUP (283) - VCHEC RIDER	4,193	4,193				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	(92)	(92)				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	(256)	(256)				Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP NC - BEAR GARDEN RIDER	(6)	(6)				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	(34)	(34)				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	47	47				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	(1)	(1)				Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP VA	(4,055)	(4,055)				Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP VA - BEAR GARDEN RIDER	(93)	(93)				Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP VA - BREMO RIDER	(4)	(4)				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	(546)	(546)				Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP VA - PP7 RIDER	(2)	(2)				Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP VA - VCHEC RIDER	714	714				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	(16)	(16)				Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP WV	(133)	(133)				Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP WV - BEAR GARDEN RIDER	(3)	(3)				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	(18)	(18)				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	24	24				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	(1)	(1)				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	(30,696)	(30,696)				Not applicable to Transmission Cost of Service calculation.
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, 2012

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	(799)	(799)		Not applicable to Transmission Cost of Service calculation.
FAS 133 DEFERRED G/L CAPACITY HEDGE - NON CURRENT	0	0		Not applicable to Transmission Cost of Service calculation.
FAS 133 DEFERRED G/L CAPACITY HEDGE - CURRENT LIAB	(0)	(0)		Not applicable to Transmission Cost of Service calculation.
FAS 133 DEFERRED G/L POWER HEDGE - CURRENT LIAB	(87)	(87)		Not applicable to Transmission Cost of Service calculation.
FAS 133 DEFERRED G/L POWER HEDGE NON CURRENT LIAB	-	-		Not applicable to Transmission Cost of Service calculation.
FAS 133 DEFERRED VALUATION - MTM NON CURRENT LIAB	(7,499)	(7,499)		Not applicable to Transmission Cost of Service calculation.
FAS 133 FTR CURRENT LIAB	-	-		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	(6,995)	(6,995)		Not applicable to Transmission Cost of Service calculation.
FEDERAL TAX INTEREST EXPENSE NON CURRENT	-	-		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	-	-		Not applicable to Transmission Cost of Service calculation.
NON CURRENT REC A4 ELEC TRAN	(523)	(523)		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	(1,685)	(1,685)		Not applicable to Transmission Cost of Service calculation.
REG FTR	-	-		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	(26,130)	(26,130)		Not applicable to Transmission Cost of Service calculation.
REG ASSET - A4 RAC COSTS NONCURRENT	(5,246)	(5,246)		Not applicable to Transmission Cost of Service calculation.
REG ASSET - A5 REC COST VA	-	-		Not applicable to Transmission Cost of Service calculation.
REG ASSET - ATRR - CURRENT	(10,634)	(10,634)		Not applicable to Transmission Cost of Service calculation.
REG ATRR NON CURRENT	-	-		Not applicable to Transmission Cost of Service calculation.
REG ASSET - DEFERRED G/L CAPACITY HEDGE CURRENT	(494)	(494)		Not applicable to Transmission Cost of Service calculation.
REG ASSET - DEFERRED G/L POWER HEDGE CURRENT	(0)	(0)		Not applicable to Transmission Cost of Service calculation.
REG ASSET - FTR	-	-		Not applicable to Transmission Cost of Service calculation.
REG ASSET - FTR CURRENT	(5,275)	(5,275)		Not applicable to Transmission Cost of Service calculation.
REG ASSET CURRENT RIDER A4 NON VA OTHER	(2,726)	(2,726)		Not applicable to Transmission Cost of Service calculation.
REG ASSET CURRENT RIDER A5 DSM	-	-		Not applicable to Transmission Cost of Service calculation.
REG ASSET CURRENT RIDER A6 BEAR GARDEN AFUDC DEBT	1,276	1,276		Not applicable to Transmission Cost of Service calculation.
REG ASSET CURRENT RIDER A6 BEAR GARDEN COST RESERV	(5,681)	(5,681)		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	(2,125)	(2,125)		Not applicable to Transmission Cost of Service calculation.
REG ASSET CURRENT RIDER A6 VCHEC COST RESERVE	243	243		Not applicable to Transmission Cost of Service calculation.
REG ASSET - DEBT VALUATION - MTM - NON CURRENT	0	0		Not applicable to Transmission Cost of Service calculation.
REG ASSET - DEFERRED GAIN/LOSS CAPAC HEDGE NONCUR	(583)	(583)		Not applicable to Transmission Cost of Service calculation.
REG ASSET NONCUR RIDER A6 BEAR GARDEN AFUDC DEBT	(1,374)	(1,374)		Not applicable to Transmission Cost of Service calculation.
REG ASSET NONCUR RIDER A6 BEAR GARDEN COST RESERVE	-	-		Not applicable to Transmission Cost of Service calculation.
REG ASSET NONCUR RIDER A6 BREMO AFUDC DEBT	(14)	(14)		Not applicable to Transmission Cost of Service calculation.
REG ASSET NONCUR RIDER A6 HALIFAX AFUDC DEBT	(1)	(1)		Not applicable to Transmission Cost of Service calculation.
REG ASSET NONCUR RIDER A6 NAIII AFUDC DEBT	(1,808)	(1,808)		Not applicable to Transmission Cost of Service calculation.
REG ASSET NONCUR RIDER A6 PP7 AFUDC DEBT	(7)	(7)		Not applicable to Transmission Cost of Service calculation.
REG ASSET NONCUR RIDER A6 VCHEC AFUDC DEBT	(120)	(120)		Not applicable to Transmission Cost of Service calculation.
REG ASSET NONCUR RIDER A6 VCHEC COST RESERVE	(2,675)	(2,675)		Not applicable to Transmission Cost of Service calculation.
REG ASSET NONCUR RIDER A6 WARREN AFUDC DEBT	(56)	(56)		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	(472)	(472)		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	(2,068)		(2,068)	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	(4,328)	(4,328)		Represents cost that for regulatory purposes needs to be amortized over a prescribed life. However, allowable for tax when incurred.
REGULATORY ASSET - PJM CURRENT	0	0		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	(6,789)	(6,789)		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	(12,116)	(12,116)		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	(311)	(311)		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	(6,233)		(6,233)	Represents the deferred state tax impact related to WV Pollution control projects. This deferral will turn around once placed in service.
Subtotal - p277 (Form 1-F filer: see note 6, below)	(883,015)	(874,714)	-	(6,233)
Less FASB 109 Above if not separately removed	(36,642)	(36,642)	-	-
Less FASB 106 Above if not separately removed	-	-	-	-
Total	(846,373)	(838,071)	-	(6,233)

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
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  
Amortization ITC-255

	Item	Balance	Amortization
1	Amortization		889
2	Amortization to line 136 of Appendix A	Total	158
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	(487,977)	(54,242)	(54,578)	
ADIT-283	0	(6,233)	(2,968)	
ADIT-190	81	90,437	7,422	
Subtotal	(487,897)	29,962	(49,225)	
Wages & Salary Allocator			5.8174%	
Gross Plant Allocator		13.7185%		
End of Year ADIT	(487,897)	4,110	(2,864)	(486,650)

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	-	-				Not applicable to Transmission Cost of Service calculation.
BAD DEBTS	6,629	6,629				For tax purposes bad debts are deductible when they are deemed to be uncollectible / worthless.
CAPITAL LEASE	432	432				Not applicable to Transmission Cost of Service calculation.
CAPITALIZED BROKERS FEES	-	-				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	194,393	194,393				Represents tax capitalized interest on projects in CWIP - increase in taxable income.
CAPITALIZED INTEREST OPERATING IN SERVICE	85,928			85,928		Represents tax "In Service" capitalized interest placed in service net of tax amortization.
CIAC DC - NONOP IN SERVICE	1,889	1,889				Not applicable to Transmission Cost of Service calculation.
CIAC NC - NONOP CWIP	208	208				Not applicable to Transmission Cost of Service calculation.
CIAC NC - NONOP IN SERVICE	2,257	2,257				Not applicable to Transmission Cost of Service calculation.
CIAC VA - NONOP CWIP	20,385	20,385				Not applicable to Transmission Cost of Service calculation.
CIAC VA - NONOP IN SERVICE	85,472	85,472				Not applicable to Transmission Cost of Service calculation.
CONTINGENT CLAIMS CURRENT	-	-				Not applicable to Transmission Cost of Service calculation.
CONTINGENT CLAIMS NONCURRENT	5,320	5,320				Not applicable to Transmission Cost of Service calculation.
CUSTOMER ACCOUNTS-RESERVE & REFUND	(10,710)	(10,710)				Not applicable to Transmission Cost of Service calculation.
CUSTOMER ACCOUNTS INTEREST-RESERVE & REFUND	(0)	(0)				Not applicable to Transmission Cost of Service calculation.
DECOMMISSIONING & DECONTAMINATION	-	-				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	(56)	(56)				Not applicable to Transmission Cost of Service calculation.
DEFERRED GAIN/LOSS OPERATING	(629)			(629)		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	17	17				Not applicable to Transmission Cost of Service calculation.
DFIT 190 OPERATING NONCURRENT ASSET	342	342				Not applicable to Transmission Cost of Service calculation.
DFIT 282 NONOPERATING PLANT NONCURR LIAB	2,117	2,117				Not applicable to Transmission Cost of Service calculation.
DFIT 282 OPERATING PLANT NONCURR LIAB	102,810	102,810				Not applicable to Transmission Cost of Service calculation.
DFIT 283 NONOPERATING OTHER NONCURRENT LIAB	1,726	1,726				Not applicable to Transmission Cost of Service calculation.
DFIT 283 NONOPERATING NONCURRENT LIAB	11,320	11,320				Not applicable to Transmission Cost of Service calculation.
DFIT 283 OPERATING CURRENT LIABILITY	8,519	8,519				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	37,699	37,699				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	920	920				Not applicable to Transmission Cost of Service calculation.
DIRECTOR CHARITABLE DONATION	105	105				Not applicable to Transmission Cost of Service calculation.
DOE SETTLEMENT - ASSEST BASIS REDUCTION	1,328	1,328				Not applicable to Transmission Cost of Service calculation.
DOE SETTLEMENT - INVENTORY BASIS REDUCTION	8,166	8,166				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.	99	99				Not applicable to Transmission Cost of Service calculation.
DSIT 190 NONOP NONCURRENT ASSET N.C.	4,772	4,772				Not applicable to Transmission Cost of Service calculation.
DSIT 190 N ONOP NONCURRENT ASSET VA	75,724	75,724				Not applicable to Transmission Cost of Service calculation.
DSIT 190 NONOP NONCURRENT ASSET W.V.	2,475	2,475				Not applicable to Transmission Cost of Service calculation.
DSIT 190 NONOP PLANT NONCURR ASSET D.C.	22	22				Not applicable to Transmission Cost of Service calculation.
DSIT 190 NONOP PLANT NONCURR ASSET N.C.	1,144	1,144				Not applicable to Transmission Cost of Service calculation.
DSIT 190 NONOP PLANT NONCURR ASSET VA	17,862	17,862				Not applicable to Transmission Cost of Service calculation.
DSIT 190 NONOP PLANT NONCURR ASSET W.V.	586	586				Not applicable to Transmission Cost of Service calculation.
DSIT 190 OPERATING CURRENT ASSET D.C.	35	35				Not applicable to Transmission Cost of Service calculation.
DSIT 190 OPERATING CURRENT ASSET N.C.	504	504				Not applicable to Transmission Cost of Service calculation.
DSIT 190 OPERATING CURRENT ASSET VA	7,974	7,974				Not applicable to Transmission Cost of Service calculation.
DSIT 190 OPERATING CURRENT ASSET W.V.	240	240				Not applicable to Transmission Cost of Service calculation.
DSIT 190 OPERATING NONCURR ASSEST D.C.	1	1				Not applicable to Transmission Cost of Service calculation.
DSIT 190 OPERATING NONCURR ASSEST N.C.	588	588				Not applicable to Transmission Cost of Service calculation.
DSIT 190 OPERATING NONCURR ASSEST VA	9,752	9,752				Not applicable to Transmission Cost of Service calculation.
DSIT 190 OPERATING NONCURR ASSEST VA MIN	822	822				Not applicable to Transmission Cost of Service calculation.
DSIT 190 OPERATING NONCURR ASSEST W.V.	318	318				Not applicable to Transmission Cost of Service calculation.
DSIT 190 OPERATING PLANT NONCURR ASSET D.C.	125	125				Not applicable to Transmission Cost of Service calculation.
DSIT 190 OPERATING PLANT NONCURR ASSET N.C.	6,323	6,323				Not applicable to Transmission Cost of Service calculation.
DSIT 190 OPERATING PLANT NONCURR ASSET VA	100,141	100,141				Not applicable to Transmission Cost of Service calculation.
DSIT 190 OPERATING PLANT NONCURR ASSET W.V.	3,276	3,276				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)	5,578	5,578				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)	60	60				Not applicable to Transmission Cost of Service calculation.
FAS 109 ITC DSIT DEFICIENCY VA (190)	952	952				Not applicable to Transmission Cost of Service calculation.
FAS 109 ITC DSIT DEFICIENCY W.V. (190)	31	31				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.	38	38			Not applicable to Transmission Cost of Service calculation.
FAS 109 ITC DSIT GROSSUP VA	608	608			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)	3,566	3,566			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.
FAS 133 - CAPACITY HEDGE CURRENT ASSET	494	494			Not applicable to Transmission Cost of Service calculation.
FAS 133 - DEBT VALUATION - MTM HEDGE NON	(0)	(0)			Not applicable to Transmission Cost of Service calculation.
FAS 133 - DEFERRED GAIN/LOSS CAPAC HEDGE NON CURR	583	583			Not applicable to Transmission Cost of Service calculation.
FAS 133 - FTR HEDGE CURRENT ASSET	5,275	5,275			Not applicable to Transmission Cost of Service calculation.
FAS 133 - POWER HEDGE CURRENT ASSET	0	0			Not applicable to Transmission Cost of Service calculation.
FAS 133 REG FTR CURRENT	-	-			Not applicable to Transmission Cost of Service calculation.
FAS 133 REG GL POWER HEDGE CURRENT	-	-			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	14,519	14,438	81		Represents ARO accruals not deductible for tax.
FAS143 DECOMMISSIONING	312,694	312,694			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	42		42		Books amortize the fleet lease extension credit over the new lease; tax takes the deduction when incurred.
FLEET LEASE CREDIT - NONCURRENT	8		8		Books amortizes the fleet lease extension credit over the new lease; tax takes the deduction when incurred.
FUEL DEF CURRENT LIAB	-	-			Not applicable to Transmission Cost of Service calculation.
FUEL DEF NON CUR LIAB	9,882	9,882			Not applicable to Transmission Cost of Service calculation.
FUEL DEF OTHER NON CUR LIAB	1,197	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	114	114			Books include income when meter is read; taxed when service is provided.
HEADWATER BENEFITS	548	548			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	6,846		6,846		Book estimate accrued and expensed; tax deduction when paid.
METERS	7,162	7,162			Books pre-capitalize when purchased; tax purposes when installed.
NOL	55,061	55,061			Not applicable to Transmission Cost of Service calculation.
NUCLEAR FUEL - PERMANENT DISPOSAL	-	-			Books estimate expense, tax deduction taken when paid.
OBSOLETE INVENTORY	-	-			Not applicable to Transmission Cost of Service calculation.
OPEB	15,325		15,325		Represents the difference between the book accrual expense and the actual funded amount.
PERFORMANCE ACHIEVEMENT PLAN	-	-			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	5,088		5,088		Books record the yield to maturity method; taxes amortize straight line.
P'SHIP INCOME - NC ENTERPRISE	49	49			Not applicable to Transmission Cost of Service calculation.
P'SHIP 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	(4,633)	(4,633)			Not applicable to Transmission Cost of Service calculation.
REG FUEL HEDGE NONOP	4,665	4,665			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 ASSET - A5 REC COSTS VA	-	-			Not applicable to Transmission Cost of Service calculation.
REG ASSET CURRENT RIDER A6 DSM	-	-			Not applicable to Transmission Cost of Service calculation.
REG ASSET CURRENT RIDER A6 VCHEC AFUDC DEBT	-	-			Not applicable to Transmission Cost of Service calculation.
REG ASSET CURRENT RIDER A6 VCHEC COST RESERVE	-	-			Not applicable to Transmission Cost of Service calculation.
REG ASSET NONCUR RIDER A6 BEAR GARDEN COST RESE	-	-			Not applicable to Transmission Cost of Service calculation.
REG ASSET NONCUR RIDER A6 VCHEC AFUDC DEBT	-	-			Not applicable to Transmission Cost of Service calculation.
REG FUEL HEDGE	-	-			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	799	799			Not applicable to Transmission Cost of Service calculation.
REG LIAB - DEFERRED DISQUALIFIED DEBT NOT	17,409	17,409			Not applicable to Transmission Cost of Service calculation.
REG LIAB - DEFERRED G/L CAPACITY HEDGE - CURRENT	0	0			Not applicable to Transmission Cost of Service calculation.
REG LIAB - DEFERRED G/L CAPACITY HEDGE - NON CUR	(0)	(0)			Not applicable to Transmission Cost of Service calculation.
REG LIAB - DEFERRED G/L POWER HEDGE CURRENT	87	87			Not applicable to Transmission Cost of Service calculation.
REG LIAB - DEFERRED VALUATION - MTM - NON CURRENT	7,499	7,499			Not applicable to Transmission Cost of Service calculation.
REG LIAB - FTR CURRENT	-	-			Not applicable to Transmission Cost of Service calculation.
REG LIAB CURRENT RIDER A6 BEAR GARDEN AFUDC DEBT	(342)	(342)			Not applicable to Transmission Cost of Service calculation.
REG LIAB CURRENT RIDER A6 BEAR GARDEN COST	1,396	1,396			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	11,890	11,890			Not applicable to Transmission Cost of Service calculation.
REG LIABILITY DECOMMISSIONING	145,126	145,126			Not applicable to Transmission Cost of Service calculation.
REG LIABILITY HEDGES DEBT	-	-			Not applicable to Transmission Cost of Service calculation.
REG RATE REFUND - CURRENT	24,595	24,595			Not applicable to Transmission Cost of Service calculation.
REG RATE REFUND - NONCURRENT	11,550	11,550			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	125	125			Not applicable to Transmission Cost of Service calculation.
RETIREMENT - (FASB 87)	-	-			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	129	129			Not applicable to Transmission Cost of Service calculation.
SEPARATION/ERT	569		569		Book amount accrued and expensed; tax deduction when paid. These amounts will be paid in the next 12 months.
SEPARATION/ERT - NON CURRENT	7		7		Book amount accrued and expensed; tax deduction when paid. These amounts will not be paid in the next 12 months.
SUCCESS SHARE PLAN	0		0		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	10,694	10,694			Not applicable to Transmission Cost of Service calculation.
W.VA. STATE POLLUTION CONTROL - FEDERAL EFFECT	2,182	2,182			Federal effect of state deductions.
WEST VA PROPERTY TAX	2,061	2,061			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.
ROUNDING	0	0			Not applicable to Transmission Cost of Service calculation.
<b>Subtotal - p234</b>	<b>1,521,428</b>	<b>1,408,164</b>	<b>81</b>	<b>90,437</b>	<b>22,747</b>
<b>Less FASB 109 Above if not separately removed</b>	<b>10,856</b>	<b>10,856</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Less FASB 106 Above if not separately removed</b>	<b>15,325</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>15,325</b>
<b>Total</b>	<b>1,495,247</b>	<b>1,397,308</b>	<b>81</b>	<b>90,437</b>	<b>7,422</b>

**Instructions for Account 190:**

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- 282	Total	Production Or Other Related	Only Transmission Related	Plant Related	Labor Related	Justification
AFC DEFERRED TAX - FUEL CWIP	(9)	(9)				Represents the amount of amortization of AFC in service not allowable for tax.
AFC DEFERRED TAX - FUEL IN SERVICE	(27)	(27)				Represents the amount of amortization of AFC in service not allowable for tax.
AFC DEFERRED TAX - PLANT CWIP	(12,720)	(12,720)				Represents the amount of amortization of AFC in service not allowable for tax.
AFC DEFERRED TAX - PLANT IN SERVICE	(19,532)	(7,020)	(12,512)			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.
CAP EXPENSE	(34,865)	(34,865)				Capitalized for books and current deduction for tax as repairs.
CAPITAL LEASE	(460)	(460)				Not applicable to Transmission Cost of Service calculation.
CASUALTY LOSS	(49,140)			(49,140)		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.
CASUALTY LOSS AMORTIZATION	2,464			2,464		Represents a decrease to tax depreciation (Sec 162) as a result of casualty loss (Sec 165) reduction to tax basis.
COMPUTER SOFTWARE-BOOK AMORT	25,651				25,651	Represents total Book Computer Software Amortization Schedule M addition.
COMPUTER SOFTWARE-CWIP	(7,853)	(7,853)				Represents the allowable "In house" deduction for tax.
COMPUTER SOFTWARE-TAX AMORT	(38,602)				(38,602)	Total tax amortization shown as a schedule M deduction and add back total book amortization.
COST OF REMOVAL	(47,902)	(43,337)	(2,692)		(1,873)	Represents the actual cost of removal allowable for tax over the accrued amount.
DECOMMISSIONING	(0)	(0)				Tax deduction for funding decom trust and tax deferral of book income generated by trust.
DECOMMISSIONING TRUST BOOK INCOME						Not applicable to Transmission Cost of Service calculation.
DFIT 190 NONOPERATING NONCURR ASSET	(6,867)	(6,867)				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	(8,249)	(8,249)				Not applicable to Transmission Cost of Service calculation.
DSIT 282 NONOP NONCURR PLAN LIABILITY - D.C.	2	2				Not applicable to Transmission Cost of Service calculation.
DSIT 282 NONOP NONCURR PLAN LIABILITY - N.C.	(4)	(4)				Not applicable to Transmission Cost of Service calculation.
DSIT 282 NONOP NONCURR PLAN LIABILITY - VA.	(6,044)	(6,044)				Not applicable to Transmission Cost of Service calculation.
DSIT 282 NONOP NONCURR PLAN LIABILITY - W.V.	(2)	(2)				Not applicable to Transmission Cost of Service calculation.
DSIT 282 NONOP PLANT NONCURR LIAB D.C.	-	-				Not applicable to Transmission Cost of Service calculation.
DSIT 282 NONOP PLANT NONCURR LIAB N.C.	-	-				Not applicable to Transmission Cost of Service calculation.
DSIT 282 NONOP PLANT NONCURR LIAB VA.	-	-				Not applicable to Transmission Cost of Service calculation.
DSIT 282 NONOP PLANT NONCURR LIAB W.V.	-	-				Not applicable to Transmission Cost of Service calculation.
DSIT 282 OPERATING PLANT NONCURR LIAB D.C.	(541)	(541)				Not applicable to Transmission Cost of Service calculation.
DSIT 282 OPERATING PLANT NONCURR LIAB N.C.	(28,141)	(28,141)				Not applicable to Transmission Cost of Service calculation.
DSIT 282 OPERATING PLANT NONCURR LIAB VA.	(248,503)	(248,503)				Not applicable to Transmission Cost of Service calculation.
DSIT 282 OPERATING PLANT NONCURR LIAB W.V.	(18,200)	(18,200)				Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DFIT DEFICIENCY (282)	(15,866)	(15,866)				Not applicable to Transmission Cost of Service calculation.
FAS 109 PLANT DFIT DEFICIENCY (282)	(22,768)	(22,768)				Not applicable to Transmission Cost of Service calculation.
FAS 109 PLANT DFIT DEFICIENCY (282) - BEAR GARDEN	(856)	(856)				Not applicable to Transmission Cost of Service calculation.
FAS 109 PLANT DFIT DEFICIENCY (282) - BREMO RIDER	(36)	(36)				Not applicable to Transmission Cost of Service calculation.
FAS 109 PLANT DFIT DEFICIENCY (282) -	(6,487)	(6,487)				Not applicable to Transmission Cost of Service calculation.
FAS 109 PLANT DFIT DEFICIENCY (282) - HALIFAX	(4)	(4)				Not applicable to Transmission Cost of Service calculation.
FAS 109 PLANT DFIT DEFICIENCY (282) - HILL RIDER	(5,007)	(5,007)				Not applicable to Transmission Cost of Service calculation.
FAS 109 PLANT DFIT DEFICIENCY (282) - PP7 RIDER	(18)	(18)				Not applicable to Transmission Cost of Service calculation.
FAS 109 PLANT DFIT DEFICIENCY (282) - VCHEC RIDER	1,438	1,438				Not applicable to Transmission Cost of Service calculation.
FAS 109 PLANT DFIT DEFICIENCY (282) - WARREN RIDER	(143)	(143)				Not applicable to Transmission Cost of Service calculation.
FAS 109 PLANT DSIT DEFICIENCY D.C. (282)	(4)	(4)				Not applicable to Transmission Cost of Service calculation.
FAS 109 PLANT DSIT DEFICIENCY D.C. (282) - BEAR GA	(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) -	(2)	(2)				Not applicable to Transmission Cost of Service calculation.
FAS 109 PLANT DSIT DEFICIENCY D.C. (282) - NAIH	(1)	(1)				Not applicable to Transmission Cost of Service calculation.
FAS 109 PLANT DSIT DEFICIENCY D.C. (282) - PPT RIDER	-	-				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) -	(0)	(0)				Not applicable to Transmission Cost of Service calculation.
FAS 109 PLANT DSIT DEFICIENCY N.C. (282)	(316)	(316)				Not applicable to Transmission Cost of Service calculation.
FAS 109 PLANT DSIT DEFICIENCY N.C. (282) - BEAR GA	(9)	(9)				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) -	(68)	(68)				Not applicable to Transmission Cost of Service calculation.
FAS 109 PLANT DSIT DEFICIENCY N.C. (282) -	(0)	(0)				Not applicable to Transmission Cost of Service calculation.
FAS 109 PLANT DSIT DEFICIENCY N.C. (282) - NAIH R	(54)	(54)				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	14	14				Not applicable to Transmission Cost of Service calculation.
FAS 109 PLANT DSIT DEFICIENCY N.C. (282) -	(2)	(2)				Not applicable to Transmission Cost of Service calculation.
FAS 109 PLANT DSIT DEFICIENCY VA (282) -	(5,008)	(5,008)				Not applicable to Transmission Cost of Service calculation.
FAS 109 PLANT DSIT DEFICIENCY VA (282) - BEAR GARD	(146)	(146)				Not applicable to Transmission Cost of Service calculation.
FAS 109 PLANT DSIT DEFICIENCY VA (282) - BREMO RID	(6)	(6)				Not applicable to Transmission Cost of Service calculation.
FAS 109 PLANT DSIT DEFICIENCY VA (282) -	(1,108)	(1,108)				Not applicable to Transmission Cost of Service calculation.
FAS 109 PLANT DSIT DEFICIENCY VA (282) - HALIFAX	(1)	(1)				Not applicable to Transmission Cost of Service calculation.
FAS 109 PLANT DSIT DEFICIENCY VA (282) - NAIH RID	(855)	(855)				Not applicable to Transmission Cost of Service calculation.
FAS 109 PLANT DSIT DEFICIENCY VA (282) - PP7 RIDER	(3)	(3)				Not applicable to Transmission Cost of Service calculation.
FAS 109 PLANT DSIT DEFICIENCY VA (282) - VCHEC RID	248	248				Not applicable to Transmission Cost of Service calculation.
FAS 109 PLANT DSIT DEFICIENCY VA (282) - WARREN RI	(24)	(24)				Not applicable to Transmission Cost of Service calculation.
FAS 109 PLANT DSIT DEFICIENCY W.V. (282)	(164)	(164)				Not applicable to Transmission Cost of Service calculation.
FAS 109 PLANT DSIT DEFICIENCY W.V. (282) - BEAR GA	(5)	(5)				Not applicable to Transmission Cost of Service calculation.
FAS 109 PLANT DSIT DEFICIENCY W.V. (282) -	(0)	(0)				Not applicable to Transmission Cost of Service calculation.
FAS 109 PLANT DSIT DEFICIENCY W.V. (282) -	(36)	(36)				Not applicable to Transmission Cost of Service calculation.
FAS 109 PLANT DSIT DEFICIENCY W.V. (282) -	(0)	(0)				Not applicable to Transmission Cost of Service calculation.
FAS 109 PLANT DSIT DEFICIENCY W.V. (282) - NAIH R	(28)	(28)				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	8	8				Not applicable to Transmission Cost of Service calculation.
FAS 109 PLANT DSIT DEFICIENCY W.V. (282) -	(1)	(1)				Not applicable to Transmission Cost of Service calculation.
FIXED ASSETS	(6,158)			(6,158)		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	10			10		Represents the state impact of IRS Audit adjustments to plant related differences.
FIXED ASSETS - VA	(248)			(248)		Represents the state impact of IRS Audit adjustments to plant related differences.
FIXED ASSETS - W.V.	(3)			(3)		Represents the state impact of IRS Audit adjustments to plant related differences.
GAIN/LOSS) INTERCO SALES - BOOK/TAX	(136)	(136)				Tax recognizes the intercompany gain/loss over the tax life of the assets.
GOODWILL AMORTIZATION	(0)	(0)				Not applicable to Transmission Cost of Service calculation.
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	(12,021)	(12,021)				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 ACUFULE	(2,941,598)	(2,429,070)	(472,774)		(39,755)	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	(190,470)	(190,470)				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.
REG ASSET PLANT ABANDONMENT	196	196				Not applicable to Transmission Cost of Service calculation.
RESEARCH AND DEVELOPMENT	(1,874)	(1,874)				Not applicable to Transmission Cost of Service calculation.
YORKTOWN IMPLSION - TAX DEP.-LIB - NON OP	0	0				Not applicable to Transmission Cost of Service calculation.
Subtotal - p275 (Form 1-F filer: see note 6 below)	(3,741,474)	(3,144,676)		(487,977)	(54,242)	
Less FASB 109 Above if not separately removed	(57,320)	(57,320)		0	0	
Less FASB 106 Above if not separately removed	0	0		0	0	
Total	(3,894,153)	(3,087,356)		(487,977)	(54,242)	(54,578)

## 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.113.7.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 Total	(14,953)	(14,953)				Not applicable to Transmission Cost of Service calculation.
AFUDC - DEBT - VCHEC RIDER CURRENT Total	0	0				Not applicable to Transmission Cost of Service calculation.
AMORT EXP - SEC 197 INTANGIBLES Total	0	0				Not applicable to Transmission Cost of Service calculation.
DECOMM POUR OVER Total	(32,295)	(32,295)				Not applicable to Transmission Cost of Service calculation.
DECOMMISSIONING TRUST - UNREALIZED GAIN/LOSS - NC T	(78,861)	(78,861)				Not applicable to Transmission Cost of Service calculation.
DECOMMISSIONING TRUST BOOK INCOME Total	(327,502)	(327,502)				Not applicable to Transmission Cost of Service calculation.
DEFERRED FUEL EXPENSE Total	(13,602)	(13,602)				Not applicable to Transmission Cost of Service calculation.
DEFERRED FUEL EXPENSE - OTHER Total	(13,517)	(13,517)				Not applicable to Transmission Cost of Service calculation.
DEFERRED FUEL EXPENSE - OTHER CURRENT Total	2,608	2,608				Not applicable to Transmission Cost of Service calculation.
DEFERRED FUEL EXPENSE CURRENT Total	(85,539)	(85,539)				Not applicable to Transmission Cost of Service calculation.
DEFERRED SIT NONOP - OCI Total	(2,644)	(2,644)				Not applicable to Transmission Cost of Service calculation.
DFIT 190 NONOPERATING CURRENT ASSET Total	300	300				Not applicable to Transmission Cost of Service calculation.
DFIT 190 NONOPERATING NONCURR ASSET Total	(29,063)	(29,063)				Not applicable to Transmission Cost of Service calculation.
DFIT 190 OPERATING CURRENT ASSET Total	(3,064)	(3,064)				Not applicable to Transmission Cost of Service calculation.
DFIT 190 OPERATING NONCURR ASSET Total	(4,357)	(4,357)				Not applicable to Transmission Cost of Service calculation.
DFIT 190 OPERATING NONCURRENT ASSET Total	8	8				Not applicable to Transmission Cost of Service calculation.
DFIT 283 NONOPERATING NONCURRENT LIAB Total	18	18				Not applicable to Transmission Cost of Service calculation.
DFIT 283 OPERATING NONCURRENT LIAB Total	89	89				Not applicable to Transmission Cost of Service calculation.
DFIT EFFECT ON SIT NONOP - OCI Total	-	-				Not applicable to Transmission Cost of Service calculation.
DOE SETTLEMENT Total	(25,202)	(25,202)				Not applicable to Transmission Cost of Service calculation.
DSIT 283 NONOP CURRENT LIABILITY D.C. Total	(6)	(6)				Not applicable to Transmission Cost of Service calculation.
DSIT 283 NONOP CURRENT LIABILITY N.C. Total	(288)	(288)				Not applicable to Transmission Cost of Service calculation.
DSIT 283 NONOP CURRENT LIABILITY VA Total	(4,447)	(4,447)				Not applicable to Transmission Cost of Service calculation.
DSIT 283 NONOP CURRENT LIABILITY W.V. Total	(190)	(190)				Not applicable to Transmission Cost of Service calculation.
DSIT 283 NONOP NONCURRENT LIABILITY D.C. Total	(39)	(39)				Not applicable to Transmission Cost of Service calculation.
DSIT 283 NONOP NONCURRENT LIABILITY N.C. Total	(1,861)	(1,861)				Not applicable to Transmission Cost of Service calculation.
DSIT 283 NONOP NONCURRENT LIABILITY VA Total	(29,530)	(29,530)				Not applicable to Transmission Cost of Service calculation.
DSIT 283 NONOP NONCURRENT LIABILITY W.V. Total	(965)	(965)				Not applicable to Transmission Cost of Service calculation.
DSIT 283 OP OTHER NONCURR ASSET VA MIN Total	10	10				Not applicable to Transmission Cost of Service calculation.
DSIT 283 OP OTHER NONCURR LIAB D.C. Total	(120)	(120)				Not applicable to Transmission Cost of Service calculation.
DSIT 283 OP OTHER NONCURR LIAB N.C. Total	(6,204)	(6,204)				Not applicable to Transmission Cost of Service calculation.
DSIT 283 OP OTHER NONCURR LIAB VA Total	(98,424)	(98,424)				Not applicable to Transmission Cost of Service calculation.
DSIT 283 OP OTHER NONCURR LIAB W.V. Total	(10)	(10)				Not applicable to Transmission Cost of Service calculation.
DSIT 283 OP OTHER NONCURR LIAB W.V. Total	(3,219)	(3,219)				Not applicable to Transmission Cost of Service calculation.
DSIT 283 OPERATING CURRENT LIABILITY D.C. Total	(15)	(15)				Not applicable to Transmission Cost of Service calculation.
DSIT 283 OPERATING CURRENT LIABILITY N.C. Total	(1,429)	(1,429)				Not applicable to Transmission Cost of Service calculation.
DSIT 283 OPERATING CURRENT LIABILITY VA Total	(21,909)	(21,909)				Not applicable to Transmission Cost of Service calculation.
DSIT 283 OPERATING CURRENT LIABILITY W.V. Total	(987)	(987)				Not applicable to Transmission Cost of Service calculation.
EMISSIONS ALLOWANCES Total	-	-				Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DFIT GROSSUP (283) Total	(23,761)	(23,761)				Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DFIT GROSSUP (283) - BEAR GARDEN RID T	(547)	(547)				Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DFIT GROSSUP (283) - BREMO RIDER Total	(23)	(23)				Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DFIT GROSSUP (283) - GENERATION RIDE T	(4,147)	(4,147)				Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DFIT GROSSUP (283) - HALIFAX RIDER Total	(3)	(3)				Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DFIT GROSSUP (283) - NAIH RIDER Total	(3,201)	(3,201)				Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DFIT GROSSUP (283) - PP7 RIDER Total	(11)	(11)				Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DFIT GROSSUP (283) - VCHEC RIDER Total	4,193	4,193				Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DFIT GROSSUP (283) - VCHEC RIDER CURR T	(2,534)	(2,534)				Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DFIT GROSSUP (283) - VCHEC RIDER NONCU	(739)	(739)				Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DFIT GROSSUP (283) - WARREN RIDER Total	(92)	(92)				Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP DC Total	(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 T	(2)	(2)				Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP DC - NAIH RIDER Total	(0)	(0)				Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP DC - VCHEC RIDER Total	0	0				Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP DC - VCHEC RIDER CURR T	(0)	(0)				Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP DC - WARREN RIDER Total	(0)	(0)				Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP NC Total	(256)	(256)				Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP NC - BEAR GARDEN RIDER	(6)	(6)				Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP NC - BREMO RIDER Total	(0)	(0)				Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP NC - GENERATION RIDER T	(44)	(44)				Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP NC - HALIFAX RIDER Total	(0)	(0)				Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP NC - NAIH RIDER Total	(34)	(34)				Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP NC - PP7 RIDER Total	(0)	(0)				Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP NC - VCHEC RIDER Total	47	47				Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP NC - VCHEC RIDER CURR T	(28)	(28)				Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP NC - VCHEC RIDER NONCU	(9)	(9)				Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP NC - WARREN RIDER Total	(1)	(1)				Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP VA Total	(4,055)	(4,055)				Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP VA - BEAR GARDEN RIDER T	(93)	(93)				Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP VA - BREMO RIDER Total	(4)	(4)				Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP VA - GENERATION RIDER T	(708)	(708)				Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP VA - HALIFAX RIDER Total	(0)	(0)				Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP VA - NAIH RIDER Total	(546)	(546)				Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP VA - PP7 RIDER Total	(2)	(2)				Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP VA - VCHEC RIDER Total	714	714				Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP VA - VCHEC RIDER CURR T	(432)	(432)				Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP VA - VCHEC RIDER NONCU	(124)	(124)				Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP VA - WARREN RIDER Total	(16)	(16)				Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP WV Total	(133)	(133)				Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP WV - BEAR GARDEN RIDER	(3)	(3)				Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP WV - BREMO RIDER Total	(0)	(0)				Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP WV - GENERATION RIDER T	(23)	(23)				Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP WV - HALIFAX RIDER Total	(0)	(0)				Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP WV - NAIH RIDER Total	(18)	(18)				Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP WV - PP7 RIDER Total	(0)	(0)				Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP WV - VCHEC RIDER Total	24	24				Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP WV - VCHEC RIDER CURR T	(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 OTHER DSIT GROSSUP WV - WARREN RIDER Total	(1)	(1)				Not applicable to Transmission Cost of Service calculation.
FAS 133 Total	(30,696)	(30,696)				Not applicable to Transmission Cost of Service calculation.
FAS 133 - FTR HEDGE CURRENT ASSET Total	0	0				Not applicable to Transmission Cost of Service calculation.
FAS 133 REG FUEL HEDGE NONCURRENT Total	(137)	(137)				Not applicable to Transmission Cost of Service calculation.
FAS 133-DEBT VALUATION - MTM - CURRENT LIAB Total	(799)	(799)				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 T	(0)	(0)				Not applicable to Transmission Cost of Service calculation.
FAS 133-DEFERRED GL POWER HEDGE - CURRENT LIAB T	(87)	(87)				Not applicable to Transmission Cost of Service calculation.
FAS 133-DEFERRED VALUATION - MTM NON CURRENT LIAB	(7,499)	(7,499)				Not applicable to Transmission Cost of Service calculation.
FAS 133-FTR CURRENT LIAB Total	-	-				Not applicable to Transmission Cost of Service calculation.
FEDERAL TAX INTEREST EXPENSE Total	(6,995)	(6,995)				Not applicable to Transmission Cost of Service calculation.
FEDERAL TAX INTEREST EXPENSE NON CURRENT Total	-	-				Not applicable to Transmission Cost of Service calculation.
FUEL HANDLING COSTS Total	(143)	(143)				IRS settlement required additional tax capitalization of handling costs.
GOODWILL AMORTIZATION Total	-	-				Not applicable to Transmission Cost of Service calculation.
NON CURRENT REC A4 ELEC TRAN Total	(523)	(523)				Not applicable to Transmission Cost of Service calculation.
POWERTREE CARBON CO, LLC. Total	(31)	(31)				Not applicable to Transmission Cost of Service calculation.
REACQUIRED DEBT GAIN/LOSS) Total	(1,685)	(1,685)				Not applicable to Transmission Cost of Service calculation.
REG ASSET - A4 RAC COSTS CURRENT Total	(26,130)	(26,130)				Not applicable to Transmission Cost of Service calculation.
REG ASSET - A4 RAC COSTS NONCURRENT Total	(5,246)	(5,246)				Not applicable to Transmission Cost of Service calculation.

REG ASSET - A5 REC.COST VA Total	-	-			Not applicable to Transmission Cost of Service calculation.
REG ASSET - ATRR - CURRENT Total	(10,634)	(10,634)			Not applicable to Transmission Cost of Service calculation.
REG ASSET - DEFERRED G/L CAPACITY HEDGE CURRENT T	(494)	(494)			Not applicable to Transmission Cost of Service calculation.
REG ASSET - DEFERRED G/L POWER HEDGE CURRENT Tot	(0)	(0)			Not applicable to Transmission Cost of Service calculation.
REG ASSET - FTR - CURRENT Total	(5,275)	(5,275)			Not applicable to Transmission Cost of Service calculation.
REG ASSET CURRENT RIDER A4 NON VA OTHER Total	(2,726)	(2,726)			Not applicable to Transmission Cost of Service calculation.
REG ASSET CURRENT RIDER A5 DSM Total	-	-			Not applicable to Transmission Cost of Service calculation.
REG ASSET CURRENT RIDER A6 BEAR GARDEN AFUDC DEE	1,276	1,276			Not applicable to Transmission Cost of Service calculation.
REG ASSET CURRENT RIDER A6 BEAR GARDEN COST RESE	(5,681)	(5,681)			Not applicable to Transmission Cost of Service calculation.
REG ASSET CURRENT RIDER A6 HALIFAX AFUDC DEBT Total	(0)	(0)			Not applicable to Transmission Cost of Service calculation.
REG ASSET CURRENT RIDER A6 VCHEC AFUDC DEBT Total	(2,125)	(2,125)			Not applicable to Transmission Cost of Service calculation.
REG ASSET CURRENT RIDER A6 VCHEC COST RESERVE To	243	243			Not applicable to Transmission Cost of Service calculation.
REG ASSET - DEBT VALUATION - MTM - NON CURRENT Total	0	0			Not applicable to Transmission Cost of Service calculation.
REG ASSET - DEFERRED GAIN/LOSS CAPAC HEDGE NONCU	(583)	(583)			Not applicable to Transmission Cost of Service calculation.
REG ASSET NONCUR RIDER A6 BEAR GARDEN AFUDC DEB	(1,374)	(1,374)			Not applicable to Transmission Cost of Service calculation.
REG ASSET NONCUR RIDER A6 BEAR GARDEN COST RESE	-	-			Not applicable to Transmission Cost of Service calculation.
REG ASSET NONCUR RIDER A6 BREMO AFUDC DEBT Total	(14)	(14)			Not applicable to Transmission Cost of Service calculation.
REG ASSET NONCUR RIDER A6 HALIFAX AFUDC DEBT Total	(1)	(1)			Not applicable to Transmission Cost of Service calculation.
REG ASSET NONCUR RIDER A6 NALLI AFUDC DEBT Total	(1,808)	(1,808)			Not applicable to Transmission Cost of Service calculation.
REG ASSET NONCUR RIDER A6 PP7 AFUDC DEBT Total	(7)	(7)			Not applicable to Transmission Cost of Service calculation.
REG ASSET NONCUR RIDER A6 VCHEC AFUDC DEBT Total	(120)	(120)			Not applicable to Transmission Cost of Service calculation.
REG ASSET NONCUR RIDER A6 VCHEC COST RESERVE Tot	(2,675)	(2,675)			Not applicable to Transmission Cost of Service calculation.
REG ASSET NONCUR RIDER A6 WARREN AFUDC DEBT Total	(56)	(56)			Not applicable to Transmission Cost of Service calculation.
REG ATRR NON CURRENT Total	-	-			Not applicable to Transmission Cost of Service calculation.
REG NON CURRENT DSM A5 RIDER Total	(472)	(472)			Not applicable to Transmission Cost of Service calculation.
REGULATORY ASSET - D & D Total	(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 Total	(2,068)	-		(2,068)	Represents cost that for regulatory purposes needs to be amortized over a prescribed life. However, allowable for tax when incurred.
REGULATORY ASSET - NUG Total	(4,328)	(4,328)			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 Total	(6,789)	(6,789)			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 Total	(12,116)	(12,116)			Represents cost that for regulatory purposes needs to be amortized over a prescribed life. However, allowable for tax when incurred.
REGULATORY ASSET PJM - CURRENT Total	0	0			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 Total	(311)	(311)			Not applicable to Transmission Cost of Service calculation.
W.VA. STATE POLLUTION CONTROL Total	(6,233)	-		(6,233)	Represents the deferred state tax impact related to WV Pollution control projects. This deferral will turn around once placed in service.
Subtotal - p277 (Form 1-F filer: see note 6, below)	(978,201)	(969,899)	0	(6,233)	(2,068)
Less FASB 109 Above if not separately removed	(12,882)	(12,882)	-	-	-
Less FASB 106 Above if not separately removed	-	-	-	-	-
Total	(965,319)	(957,018)	-	(6,233)	(2,068)

## 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

**Virginia Electric and Power Company**  
**ATTACHMENT H-16A**  
**Attachment 2 - Taxes Other Than Income Worksheet**  
**2012 (000's)**

<i>Other Taxes</i>	<i>Page 263 Col (j)</i>	<i>Allocator</i>	<i>Allocated Amount</i>
<b>Plant Related</b>			
		<b>Gross Plant Allocator</b>	
1 Transmission Personal Property Tax (directly assigned to Transmission)	\$ 20,301	100.0000%	\$ 20,301
1a Other Plant Related Taxes	0	13.7185%	-
2			-
3			-
4			-
5			-
<b>Total Plant Related</b>	<b>\$ 20,301</b>		<b>\$ 20,301</b>
<b>Labor Related</b>			
		<b>Wages &amp; Salary Allocator</b>	
6 Federal FICA & Unemployment & State Unemployment	\$ 48,103		
<b>Total Labor Related</b>	<b>\$ 48,103</b>	<b>5.8174%</b>	<b>\$ 2,798</b>
<b>Other Included</b>			
		<b>Gross Plant Allocator</b>	
7 Sales and Use Tax			
<b>Total Other Included</b>	<b>\$ -</b>	<b>13.7185%</b>	<b>\$ -</b>
<b>Total Included</b>	<b>\$ 68,404</b>		<b>\$ 23,099</b>
<b>Currently Excluded</b>			
8 Business and Occupation Tax - West Virginia	\$ 17,776		
9 Gross Receipts Tax	11,700		
10 IFTA Fuel Tax	0		
11 Property Taxes - Other	132,115		
12 Property Taxes - Generator Step-Ups and Interconnects	1,284		
13 Sales and Use Tax - not allocated to Transmission	5,896		
14 Sales and Use Tax - Retail	0		
15 Other	2,322		
16	0		
17	0		
18	0		
19	0		
20	0		
21 Total "Other" Taxes (included on p. 263)	\$ 171,091		
22 Total "Taxes Other Than Income Taxes" - acct 408.10 (p. 114.14)	<u>\$ 239,495</u>		
23 Difference	\$ (68,404)		

## 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.

**VEPCO**  
**ATTACHMENT H-16A**  
**Attachment 2A - Direct Assignment of Property**  
**Taxes Per Function**  
**2012**

**Directly Assigned Property Taxes**                      \$      153,699

Production Property Tax	66,423
Transmission Property Tax	20,199
GSU/Interconnect Facilities	1,284
Distribution Property tax	64,034
General Property Tax	<u>1,760</u>
Total check	153,699

**Allocation of General Property Tax to Transmission**

General Property Tax	\$      1,760
Wages & Salary Allocator	5.8174%
Trans General	102

**Total Transmission Property Taxes**

Transmission	\$      20,199
General	<u>102</u>
Total Transmission Property Taxes	\$      20,301

**Virginia Electric and Power Company**  
**ATTACHMENT H-16A**  
**Attachment 3 - Revenue Credit Workpaper**  
**2012 (000's)**

		Transmission <u>Related</u>	Production/Other <u>Related</u>	<u>Total</u>
<b>Account 454 - Rent from Electric Property</b>				
1	Rent from Electric Property - Transmission Related (Note 3)	8,527		8,527
2	Total Rent Revenues (Sum Lines 1)	8,527	-	8,527
<b>Account 456 - Other Electric Revenues (Note 1)</b>				
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)	1,931		1,931
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)	7,319		7,319
9	Revenues from Directly Assigned Transmission Facility Charges (Note 2)	2,474		2,474
10	Rent or Attachment Fees associated with Transmission Facilities (Note 3)			-
11	Gross Revenue Credits (Accounts 454 and 456) (Sum Lines 2-10)	20,251	-	20,251
12	Less line 14g	(10,877)	-	(10,877)
13	Total Revenue Credits	9,374	-	9,374
<b>Revenue Adjustment to Determine Revenue Credit</b>				
14a	Revenues included in lines 1-11 which are subject to 50/50 sharing. (Lines 1 + 8 + 10)	15,846	-	15,846
14b	Costs associated with revenues in line 14a	5,908	-	5,908
14c	Net Revenues (14a - 14b)	9,938	-	9,938
14d	50% Share of Net Revenues (14c / 2)	4,969	-	4,969
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)	4,969	-	4,969
14g	Line 14f less line 14a	(10,877)	-	(10,877)

**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**  
**2012 (000's)**

A	Return and Taxes with Basis Point increase in ROE			
	Basis Point increase in ROE and Income Taxes		(Line 130 + 140)	323,276
B	100 Basis Point increase in ROE	(Note J from Appendix A)	Fixed	1.00%
<b>Return Calculation</b>				
Line Ref.	Rate Base		(Line 44 + 61)	2,387,116
62				
	Long Term Interest			
104	<b>Long Term Interest</b>		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)	7,814,302
	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)	6,581,173
117	Preferred Stock		p112.3c,d/2	259,014
118	Common Stock		(Line 111)	7,814,302
119	Total Capitalization		(Sum Lines 116 to 118)	14,654,489
120	Debt %	Total Long Term Debt	(Line 116 / 119)	44.9%
121	Preferred %	Preferred Stock	(Line 117 / 119)	1.8%
122	Common %	Common Stock	(Line 118 / 119)	53.3%
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)	0.0252
127	Weighted Cost of Preferred	Preferred Stock	(Line 121 * 124)	0.0011
128	Weighted Cost of Common	Common Stock	(Line 122 * 125)	0.0661
129	Total Return ( R )		(Sum Lines 126 to 128)	0.0925
130	Investment Return = Rate Base * Rate of Return		(Line 62 * 129)	220,705
<b>Return Calculation</b>				
	<b>Income Tax Rates</b>			
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
	<b>ITC Adjustment</b>			
136	Amortized Investment Tax Credit	enter negative	Attachment 1	-159
137	T/(1-T)		(Line 135)	0.6405
138	<b>ITC Adjustment Allocated to Transmission</b>	(Note I from Appendix A)	(Line 136 * (1 + 137))	-261
139	<b>Income Tax Component =</b>	$CIT = (T/(1-T)) * Investment Return * (1 - (WCLTD/R)) =$		102,832
140	<b>Total Income Taxes</b>		(Line 138 + 139)	102,571

Virginia Electric and Power Company  
 ATTACHMENT H-16A  
 Attachment 5 - Cost Support  
 2012 - Projection

Electric / Non-electric Cost Support				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											
<b>Plant Allocation Factors</b>																														
8	Electric Plant in Service	(Notes A & Q)	p207.104g/Plant-Acc. Deprc Wksh	25,837,601	26,042,780	26,168,807	26,221,161	26,278,104	26,338,379	26,667,436	28,746,575	28,835,819	28,891,606	28,941,835	29,107,842	29,213,061	27,483,923	0												
15	Accumulated Depreciation (Total Electric Plant)	(Notes A & Q)	p219.25c	10,250,846	10,310,408	10,369,423	10,420,334	10,477,382	10,536,643	10,596,229	10,667,368	10,739,001	10,803,258	10,875,288	10,945,075	11,019,137	10,616,184	0												
12	Accumulated Intangible Amortization	(Notes A & Q)	p200.21c	146,971	148,778	150,586	152,394	154,201	156,009	157,816	159,624	161,431	163,239	165,047	166,854	168,662	157,816	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												
<b>Plant in Service</b>																														
21	Transmission Plant in Service	(Notes A & Q)	p207.58.g/Trans.Input Sht	3,698,266	3,729,488	3,793,738	3,792,952	3,803,713	3,810,977	3,949,051	4,042,781	4,071,437	4,067,611	4,065,628	4,188,291	4,184,291	3,938,325	0												
15	Generator Step-Ups	(Notes A & Q)	Trans. Input Sht	194,717	194,717	194,717	194,717	194,717	194,717	194,717	194,717	194,717	194,717	194,717	194,717	194,717	194,717	0												
23	Generator Interconnect Facilities	(Notes A & Q)	Input Sht	23,806	23,806	23,806	23,806	23,806	23,806	23,806	23,806	23,806	23,806	23,806	23,806	23,806	23,806	0												
25	General & Intangible	(Notes A & Q)	p205.5.g & p207.99.g/G&I Wksh	853,042	855,801	858,561	861,320	864,079	866,839	869,598	872,357	875,117	877,876	880,635	883,395	886,154	869,598	0												
26	Common Plant (Electric Only)	(Notes A & Q)	p356	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0												
<b>Accumulated Depreciation</b>																														
32	Transmission Accumulated Depreciation	(Notes A & Q)	p219.25.c/Trans.Input Sht	850,593	852,498	854,457	856,524	858,590	860,673	862,771	865,100	867,587	870,122	872,650	875,175	877,907	863,434	0												
33	Transmission Accumulated Depreciation - Generator Step-Ups	(Notes A & Q)	GSU Input Sht	43,076	43,393	43,711	44,029	44,347	44,665	44,983	45,301	45,619	45,937	46,255	46,573	46,891	44,983	0												
34	Transmission Accumulated Depreciation - Interconnection Facilities	(Notes A & Q)	Input Sht	5,305	5,345	5,386	5,426	5,466	5,507	5,547	5,587	5,628	5,668	5,708	5,748	5,789	5,547	0												
36	Accumulated General Depreciation	(Notes A & Q)	p219.28.b	323,040	325,465	327,890	330,315	332,740	335,165	337,589	340,014	342,439	344,864	347,289	349,714	352,139	337,589	0												
<b>Materials and Supplies</b>																														
50	Undistributed Stores Exp	(Notes A & R)	p227.6c & 16.c	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0		Respondent is Electric Utility only.										
<b>Allocated General &amp; Common Expenses</b>																														
68	Common Plant O&M	(Note A)	p356	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0												
<b>Depreciation Expense</b>																														
86	Depreciation-Transmission	(Note A)	p336.7.b&c	-	-	-	-	-	-	-	-	-	-	-	-	-	77,585	0												
91	Depreciation-General	(Note A)		-	-	-	-	-	-	-	-	-	-	-	-	-	29,099	0												
92	Depreciation-Intangible	(Note A)	p336.1d&e/Attachment 5	-	-	-	-	-	-	-	-	-	-	-	-	-	21,691	0		Respondent is Electric Utility only.										
87	Depreciation - Generator Step-Ups	(Note A)		-	-	-	-	-	-	-	-	-	-	-	-	-	3,942	0												
88	Depreciation - Interconnection Facilities	(Note A)		-	-	-	-	-	-	-	-	-	-	-	-	-	482	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				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	-	3,966	4,143	2,946	3,754	3,739	4,690	5,344	5,210	5,235	5,991	5,274	5,184	55,477	0												
64	Generator Step-Ups	(Note A)	Input Sheet	-	-	-	-	-	-	-	-	-	-	-	-	-	196	0												
65	Transmission by Others	(Note A)	p321.96.b	-	(1,000)	(1,000)	(1,000)	(1,000)	(1,000)	50	50	50	50	50	50	50	(4,650)	0												

Wages & Salary				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	-	-	-	-	-	-	-	-	-	-	-	-	-	548,557	0												
5	Total A&G Wages Expense	(Note A)	p354.27b/Trans. Wksh	-	-	-	-	-	-	-	-	-	-	-	-	-	129,485	0												
1	Transmission Wages	(Note A)	p354.21b/Trans. Wksh	-	-	-	-	-	-	-	-	-	-	-	-	-	24,517	0												
2	Generator Step-Ups	(Note A)	Trans. Wksh	-	-	-	-	-	-	-	-	-	-	-	-	-	138	0												

Transmission / Non-transmission Cost Support				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	3,136	3,136	3,136	3,136	3,136	3,136	3,136	3,136	3,136	3,136	3,136	3,136	3,136	3,136	435		Specific identification based on plant records. The following plant investments are included:										
																	Form 1 Amount	3,136	2,701	435	Enter Details									

EPRI Dues Cost Support				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 Less EPRI Dues	(Note D)	p352-353/Attachment 5	-	-	-	-	-	-	-	-	-	-	-	-	-	\$3,001	3,001	See Form 1											

based on plant records.

Regulatory Expense Related to Transmission Cost Support

Line #	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	\$ 33,517		33,517	See FERC Form 1 pages 350-351.
77	Regulatory Commission Exp Account 928	(Note G)	p323.1896/Attachment 5			0	Transmission related – Includes three-year amortization of cost of current case.

Safety Related Advertising Cost Support

Line #	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	4,136	-	4,136	

MultiState Workpaper

Line #	Descriptions	Notes	Page #'s & Instructions	State 1	State 2	State 3	State 4	State 5	Details
132	Income Tax Rates 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 #	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	4,136	0	4,136	

Excluded Plant Cost Support

Line #	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
	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: 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				None
					Add more lines if necessary

Transmission Related Account 242 Reserves

Line #	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	5.817%	56	
	Plant Related			\$ 3,573	\$ 3,659	\$ 3,616	13.72%	496	
	Other			\$ 153,628	\$ 194,098	\$ 173,863	0.00%	-	
	Total Transmission Related Reserves			\$ -	\$ -	\$ -		5,133	To line 47

Prepayments

Line #	Descriptions	Notes	Page #'s & Instructions	Beginning Year Balance	End of Year Balance	Average Balance	To Line 48	Description of the Prepayments
48	Prepayments							
	Wages & Salary Allocator			\$ 45	\$ 46	\$ 46	5.817%	3
	Pension Liabilities, if any, in Account 242			\$ -	\$ -	\$ -		
	Prepayments			\$ 54,581	\$ 62,670	\$ 58,626	5.817%	3,410
	Prepaid Pensions if not included in Prepayments					\$ -	5.817%	-

Outstanding Network Credits Cost Support

Line #	Descriptions	Notes	Page #'s & Instructions	Beginning Year Balance	End of Year Balance	Average Balance	Description of the Credits
<b>Network Credits</b>							
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 20,061	

A&G Expenses - Other Post Employment Benefits

Line #	Descriptions	Notes	Page #'s & Instructions	Amount
69	Total A&G Expenses		p223,197b	433,785
	Less OPEB Current Year			(23,844)
	Plus: Stated OPEB (2008 actual)		Fixed (2008 actual)	27,658
	Current Year Total A&G Expenses			437,599

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:<sup>1</sup>

- (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.<sup>2</sup>
- (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

<sup>1</sup> 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.

<sup>2</sup> 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.	347,356.86
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)	37,382
D	Future Value Factor $(1+i)^{24}$	1.06685
E	True-up Adjustment $(C*D)$	39,881

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:<sup>1</sup>

- (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.<sup>2</sup>
- (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

<sup>1</sup> 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.

<sup>2</sup> 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.

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**(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	14.0582%
4	B	161	Net Plant Carrying Charge with 100 Basis Point increase in ROE without Depreciation	14.7765%
5	C		Line B less Line A	0.7184%

6 FCR if a CIAC

7	D	155	Net Plant Carrying Charge without Depreciation, Return, or Income Taxes	3.6555%
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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.

Details		Project A				Project B			
		Yes	b0217		Yes	b0222			
		51	Upgrade Mt.Storm - Doubs 500 kV		51	Install 150 MVAR capacitor at Loudoun			
11	Schedule 12 (Yes or No)	Yes			Yes				
12	Life	51			51				
13	FCR W/O incentive Line 3	14.0582%			14.0582%				
14	Incentive Factor (Basis Points /100)	0			0				
15	FCR W incentive L.13 +(L.14*L.5)	14.0582%			14.0582%				
16	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		1,564,034	32,783	1,531,251	
29	W incentive 2010	1,835,384	37,489	1,797,895		1,564,034	32,783	1,531,251	
30	W / O incentive 2011	1,797,895	37,489	1,760,406		1,531,251	32,783	1,498,468	
31	W incentive 2011	1,797,895	37,489	1,760,406		1,531,251	32,783	1,498,468	
32	W / O incentive 2012	1,760,406	37,489	1,722,918	282,334	1,498,468	32,783	1,465,685	241,136
33	W incentive 2012	1,760,406	37,489	1,722,918	282,334	1,498,468	32,783	1,465,685	241,136

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 *	343,168	293,199
D	Actual Revenue Requirement with Incentive for Previous Calendar Year *	343,168	293,199
E	True-Up Adjustment Before Interest without Incentive for Previous Calendar Year (C-A)	7,513	6,507
F	True-Up Adjustment Before Interest with Incentive for Previous Calendar Year (B-D)	7,513	6,507
G	Future Value Factor (1+i)^24 months from Attachment 6	1.06685	1.06685
H	True-Up Adjustment without Incentive (E*G)	8,015	6,942
I	True-Up Adjustment with Incentive (F*G)	8,015	6,942

\* 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	290,350	248,078
W incentive	290,350	248,078

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

Project E				Project G-1				Project G-2			
Yes 51	B0226			Yes 51	B0403			Yes 51	B0403		
14.0582%	Install 500/230 kV transformer at Clifton and Clifton 500 KV 150 MVAR capacitor			14.0582%	2nd Dooms 500/230 kV transformer addition			14.0582%	2nd Dooms 500/230 kV transformer addition		
0				0				0	Spare Transformer Addition		
14.0582%				14.0582%				14.0582%			
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		6,874,722	140,659	6,734,063		2,380,762	47,339	2,333,423	
7,870,887	161,592	7,709,294		6,874,722	140,659	6,734,063		2,380,762	47,339	2,333,423	
7,709,294	161,592	7,547,702		6,734,063	140,659	6,593,403		2,333,423	47,339	2,286,084	
7,709,294	161,592	7,547,702		6,734,063	140,659	6,593,403		2,333,423	47,339	2,286,084	
7,547,702	161,592	7,386,110	1,211,302	6,593,403	140,659	6,452,744	1,057,684	2,286,084	47,339	2,238,745	365,393
7,547,702	161,592	7,386,110	1,211,302	6,593,403	140,659	6,452,744	1,057,684	2,286,084	47,339	2,238,745	365,393

1,436,368	1,127,847	431,053
1,436,368	1,127,847	431,053
1,472,402	1,285,609	443,958
1,472,402	1,285,609	443,958
36,034	157,762	12,905
36,034	157,762	12,905
1,06685	1,06685	1,06685
38,443	168,309	13,768
38,443	168,309	13,768
<hr/>		
1,249,745	1,225,993	379,161
1,249,745	1,225,993	379,161

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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		
14.0582%	(30 of 50 miles)			14.0582%	(30 of 50 miles)			14.0582%	(30 of 50 miles)		
1.5				1.5				1.5			
15.1357%	line 2101 v11			15.1357%	Line 2030 & 559 v12 & v13			15.1357%	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					
21,850,320	232,070	21,618,250		45,089,768	36,838	45,052,930					
21,618,250	428,438	21,189,812		45,052,930	884,113	44,168,817		13,581,000	122,051	13,458,949	
21,618,250	428,438	21,189,812		45,052,930	884,113	44,168,817		13,581,000	122,051	13,458,949	
21,189,812	428,438	20,761,374		44,168,817	884,113	43,284,704		13,458,949	266,294	13,192,654	
21,189,812	428,438	20,761,374		44,168,817	884,113	43,284,704		13,458,949	266,294	13,192,654	
20,761,374	428,438	20,332,937	3,316,990	43,284,704	884,113	42,400,591	6,907,002	13,192,654	266,294	12,926,360	2,102,221
20,761,374	428,438	20,332,937	3,538,391	43,284,704	884,113	42,400,591	7,368,642	13,192,654	266,294	12,926,360	2,242,940

	3,941,492	8,206,825	-
	4,174,814	8,693,163	-
	4,030,014	8,390,619	1,164,740
	4,279,438	8,910,475	1,236,950
	88,522	183,794	1,164,740
	104,624	217,312	1,236,950
	1,06685	1,06685	1,06685
	94,440	196,081	1,242,605
	111,619	231,840	1,319,643
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	3,411,430	7,103,083	3,344,826
	3,650,009	7,600,482	3,562,583

Virginia Electric and Power Company  
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 (dollars)

Project H-4				Project H-5				Project H-6			
Yes 51 14.0582% 1.5 15.1357%	b0328.1 Build new Meadowbrook-Loudon 500kV circuit (30 of 50 miles) Line 124			Yes 51 14.0582% 1.5 15.1357%	b0328.1 Build new Meadowbrook-Loudon 500kV circuit (30 of 50 miles) Line 114			Yes 51 14.0582% 1.5 15.1357%	b0328.1 Build new Meadowbrook-Loudon 500kV circuit (30 of 50 miles) Clevenger DP/580		
11,317,500 221,912 4				14,682,570 287,894 6				16,900,800 331,388 9			
Beginning	Depreciation	Ending	Rev Req	Beginning	Depreciation	Ending	Rev Req	Beginning	Depreciation	Ending	Rev Req
11,317,500	157,188	11,160,313		14,682,570	155,942	14,526,628		16,900,800	96,655	16,804,145	
11,317,500	157,188	11,160,313		14,682,570	155,942	14,526,628		16,900,800	96,655	16,804,145	
11,160,313	221,912	10,938,401		14,526,628	287,894	14,238,734		16,804,145	331,388	16,472,757	
11,160,313	221,912	10,938,401		14,526,628	287,894	14,238,734		16,804,145	331,388	16,472,757	
10,938,401	221,912	10,716,489	1,744,051	14,238,734	287,894	13,950,841	2,269,361	16,472,757	331,388	16,141,369	2,623,861
10,938,401	221,912	10,716,489	1,860,720	14,238,734	287,894	13,950,841	2,421,236	16,472,757	331,388	16,141,369	2,799,574

	-		
	-		
	1,496,737		1,487,067
	1,589,506		1,579,253
	1,496,737		1,487,067
	1,589,506		1,579,253
	1,06685		1,06685
	1,596,798		1,586,481
	1,695,769		1,684,830
			923,735
			981,014
			923,735
			981,014
			1,06685
			985,489
			1,046,597
			3,340,849
			3,556,489
			3,855,843
			4,106,067
			3,609,350
			3,846,171

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 (dollars)

Project H-7				Project H-8A				Project H-8B			
Yes 51 14.0582% 1.5 15.1357%	b0328.1 Build new Meadowbrook-Loudon 500kV circuit (30 of 50 miles)  Line 580 - Phase 2			Yes 51 14.0582% 1.5 15.1357%	b0328.1 Build new Meadowbrook-Loudon 500kV circuit (30 of 50 miles)  Line 535			Yes 51 14.0582% 1.5 15.1357%	b0328.1 Build new Meadowbrook-Loudon 500kV circuit (30 of 50 miles)  Line 535		
11,362,770 222,799 12				83,554,285 1,638,319 4				13,335,408 261,479 7			
Beginning	Depreciation	Ending	Rev Req	Beginning	Depreciation	Ending	Rev Req	Beginning	Depreciation	Ending	Rev Req
11,362,770	9,283	11,353,487		83,554,285	1,160,476	82,393,809		13,335,408	119,844	13,215,564	
11,362,770	9,283	11,353,487		83,554,285	1,160,476	82,393,809		13,335,408	119,844	13,215,564	
11,353,487	222,799	11,130,687		82,393,809	1,638,319	80,755,490	13,106,215	13,215,564	261,479	12,954,085	2,100,964
11,130,687	222,799	10,907,888	1,771,909	82,393,809	1,638,319	80,755,490	13,985,203	13,215,564	261,479	12,954,085	2,241,957
11,130,687	222,799	10,907,888	1,890,644	82,393,809	1,638,319	80,755,490	13,985,203	13,215,564	261,479	12,954,085	2,241,957

	88,916	-	-
	94,431	-	-
	88,916	-	-
	94,431	-	-
	1,06685	1,06685	1,06685
	94,860	-	-
	100,744	-	-

	1,866,769	13,106,215	2,100,964
	1,991,388	13,985,203	2,241,957

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 (dollars)

Project H-9				Project H-10				Project I-1			
Yes 51 14.0582% 1.5 15.1357% 13,140,878 257,664 5	b0328.3 Upgrade Mt Storm 500 kV Substation			Yes 51 14.0582% 1.5 15.1357% 2,610,869 51,194 5	b0328.4 Upgrade Loudoun 500 kV Substation			Yes 51 14.0582% 1.5 15.1357% 2,434,850 47,742 12	b0329 Carson-Suffolk 500 kV line + Suffolk 500/230 # 2 transformer + Suffolk - Thrasher 230kV line  <span style="color: red;">Cost associated with below 500 kV elements.</span>		
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	
								2,432,861	47,742	2,385,119	
13,140,878	161,040	12,979,838		2,610,869	31,996	2,578,873		2,385,119	47,742	2,337,376	
13,140,878	161,040	12,979,838		2,610,869	31,996	2,578,873		2,385,119	47,742	2,337,376	
12,979,838	257,664	12,722,174	2,064,279	2,578,873	51,194	2,527,680	410,137	2,337,376	47,742	2,289,634	372,978
12,979,838	257,664	12,722,174	2,202,752	2,578,873	51,194	2,527,680	437,649	2,337,376	47,742	2,289,634	397,907

	-		453,094
	-		481,166
	-		453,094
	-		481,166
	1,06685		1,06685
	-		483,384
	-		513,333

	2,064,279	410,137	856,363
	2,202,752	437,649	911,240

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Project I-2A				Project I-2AA				Project I-2B			
Yes	b0329			Yes	b0329			Yes	b0329		
51	Carson-Suffolk 500 kV line +			51	Carson-Suffolk 500 kV line +			51	Carson-Suffolk 500 kV line +		
14.0582%	Suffolk 500/230 # 2 transformer +			14.0582%	Suffolk 500/230 # 2 transformer +			14.0582%	Suffolk 500/230 # 2 transformer +		
1.5	Suffolk - Thrasher 230kV line			1.5	Suffolk - Thrasher 230kV line			1.5	Suffolk - Thrasher 230kV line		
15.1357%				15.1357%				15.1357%			
34,012,500	Cost associated with below 500 kV elements.			35,118,628	Cost associated with below 500 kV elements.			96,054,420	Cost associated with Regional Facilities and		
666,912				688,601				1,883,420	Necessary Lower Voltage Facilities.		
5				7				5			
Beginning	Depreciation	Ending	Rev Req	Beginning	Depreciation	Ending	Rev Req	Beginning	Depreciation	Ending	Rev Req
34,012,500	416,820	33,595,680		35,118,628	315,609	34,803,019		96,054,420	1,177,138	94,877,283	
34,012,500	416,820	33,595,680		35,118,628	315,609	34,803,019		96,054,420	1,177,138	94,877,283	
33,595,680	666,912	32,928,768	5,342,969	34,803,019	688,601	34,114,419	5,532,863	94,877,283	1,883,420	92,993,863	15,089,034
33,595,680	666,912	32,928,768	5,701,378	34,803,019	688,601	34,114,419	5,904,165	94,877,283	1,883,420	92,993,863	16,101,214

	-	-	-
	-	-	-
	-	-	-
	1.06685	1.06685	1.06685
	-	-	-

	5,342,969	5,532,863	15,089,034
	5,701,378	5,904,165	16,101,214

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Project I-2BB				Project J				Project K-1			
Yes				Yes				No			
51	b0329			51	b0512			51	Loudoun Bank # 1 transformer replacement		
14.0582%	Carson-Suffolk 500 kV line + Suffolk 500/230 # 2 transformer + Suffolk - Thrasher 230kV line			14.0582%	MAPP Project -- Dominion Portion			14.0582%			
1.5				1.5				1.5			
15.1357%				15.1357%				15.1357%			
24,419,512	Cost associated with Regional Facilities and Necessary Lower Voltage Facilities.			-				13,599,981			
478,814				-				266,666			
7				-				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	
								13,588,870	266,666	13,322,204	
24,419,512	219,456	24,200,056						13,322,204	266,666	13,055,537	
24,419,512	219,456	24,200,056						13,322,204	266,666	13,055,537	
24,200,056	478,814	23,721,242	3,847,241					13,055,537	266,666	12,788,871	2,083,291
24,200,056	478,814	23,721,242	4,105,423					13,055,537	266,666	12,788,871	2,222,531

	-	-	2,602,741
	-	-	2,756,979
	-	-	2,530,779
	-	-	2,687,579
	-	-	(71,961)
	-	-	(69,401)
	1.06685	1.06685	1.06685
	-	-	(76,772)
	-	-	(74,041)
<hr/>			
	3,847,241	-	2,006,519
	4,105,423	-	2,148,490

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 (dollars)

Project K-2				Project L-1a				Project L-1b			
No 51 14.0582% 1.5 15.1357% 14,628,162 286,827 5	Loudoun Bank # 2 transformer replacement			No 51 14.0582% 1.5 15.1357% 10,714,404 210,086 7	Ox Bank # 1 transformer replacement			No 51 14.0582% 1.5 15.1357% 3,072,185 60,239 12	Ox Bank # 1 transformer spare		
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		10,618,114	210,086	10,408,028		3,069,675	60,239	3,009,436	
14,628,162	179,267	14,448,895		10,618,114	210,086	10,408,028		3,069,675	60,239	3,009,436	
14,448,895	286,827	14,162,069		10,408,028	210,086	10,197,942		3,009,436	60,239	2,949,197	
14,448,895	286,827	14,162,069		10,408,028	210,086	10,197,942		3,009,436	60,239	2,949,197	
14,162,069	286,827	13,875,242	2,257,592	10,197,942	210,086	9,987,855	1,628,962	2,949,197	60,239	2,888,958	470,608
14,162,069	286,827	13,875,242	2,408,647	10,197,942	210,086	9,987,855	1,737,716	2,949,197	60,239	2,888,958	502,061

1,767,522	1,879,065	507,152
1,872,316	1,990,319	537,206
1,708,232	1,979,082	571,694
1,814,119	2,101,592	607,114
(59,290)	100,017	64,541
(58,197)	111,273	69,908
1,06685	1,06685	1,06685
(63,253)	106,703	68,856
(62,088)	118,712	74,581
2,194,339	1,735,665	539,464
2,346,559	1,856,428	576,643

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 14.0582% 1.5 15.1357% 11,501,538 225,520 3	Ox Bank # 2 transformer replacement			No 51 14.0582% 1.5 15.1357% 16,538,028 324,275 6	Yadkin Bank # 2 transformer replacement			No 51 14.0582% 1.5 15.1357% 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									
11,501,538	178,537	11,323,001									
11,323,001	225,520	11,097,481		16,538,028	175,649	16,362,379		18,478,422	226,451	18,251,971	
11,323,001	225,520	11,097,481		16,538,028	175,649	16,362,379		18,478,422	226,451	18,251,971	
11,097,481	225,520	10,871,960		16,362,379	324,275	16,038,104		18,251,971	362,322	17,889,649	
11,097,481	225,520	10,871,960		16,362,379	324,275	16,038,104		18,251,971	362,322	17,889,649	
10,871,960	225,520	10,646,440	1,738,066	16,038,104	324,275	15,713,829	2,556,144	17,889,649	362,322	17,527,327	2,851,810
10,871,960	225,520	10,646,440	1,853,999	16,038,104	324,275	15,713,829	2,727,212	17,889,649	362,322	17,527,327	3,042,623

		1,852,017		1,760,262		2,055,473
		1,961,590		1,864,627		2,177,340
		2,111,826		1,674,990		2,157,853
		2,242,460		1,778,826		2,291,611
		259,809		(85,272)		102,380
		280,871		(85,801)		114,271
		1,06685		1,06685		1,06685
		277,178		(90,973)		109,224
		299,648		(91,537)		121,910
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		2,015,244		2,465,171		2,961,034
		2,153,647		2,635,675		3,164,533

Virginia Electric and Power Company  
 ATTACHMENT H-16A  
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 (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		
14.0582%				14.0582%				14.0582%			
1.5				1.5				1.5			
15.1357%				15.1357%				15.1357%			
10,248,013				19,069,725				11,725,664			
200,941				373,916				229,915			
2				9				12			
Beginning	Depreciation	Ending	Rev Req	Beginning	Depreciation	Ending	Rev Req	Beginning	Depreciation	Ending	Rev Req
								11,725,664	9,580	11,716,084	
				19,069,725	109,059	18,960,666		11,725,664	9,580	11,716,084	
				19,069,725	109,059	18,960,666		11,716,084	229,915	11,486,169	
				11,716,084				11,716,084	229,915	11,486,169	
10,248,013	175,824	10,072,189	1,425,607	18,960,666	373,916	18,586,750	3,013,154	11,486,169	229,915	11,256,254	1,828,498
10,248,013	175,824	10,072,189	1,521,400	18,960,666	373,916	18,586,750	3,215,446	11,486,169	229,915	11,256,254	1,951,026

	64,709		126,029		1,286,066
	68,547		133,506		1,362,315
					91,756
					97,447
	(64,709)		(126,029)		(1,194,310)
	(68,547)		(133,506)		(1,264,868)
	1,06685		1,06685		1,06685
	(69,035)		(134,454)		(1,274,152)
	(73,130)		(142,431)		(1,349,428)
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	1,356,572		2,878,700		554,346
	1,448,270		3,073,015		601,598
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Virginia Electric and Power Company  
 ATTACHMENT H-16A  
 Attachment 7 - Transmission Enhancement Annual Revenue Requirement Worksheet  
 (dollars)

Project R-1				Project R-2				Project R-3			
s0124				s0124				s0124			
Garrisonville 230 kV UG line				Garrisonville 230 kV UG line				Garrisonville 230 kV UG line			
Phase 1				Phase 2				Phase 3			
No				No				No			
51				51				51			
14.0582%				14.0582%				14.0582%			
1.25				1.25				1.25			
14.9561%				14.9561%				14.9561%			
90,914,658				30,044,557				14,760,377			
1,782,640				589,109				289,419			
6				6				4			
Beginning	Depreciation	Ending	Rev Req	Beginning	Depreciation	Ending	Rev Req	Beginning	Depreciation	Ending	Rev Req
90,914,658	965,597	89,949,061		30,044,557	319,101	29,725,456		14,760,377	205,005	14,555,372	1,664,616
90,914,658	965,597	89,949,061		30,044,557	319,101	29,725,456		14,760,377	205,005	14,555,372	1,664,616
89,949,061	1,782,640	88,166,421		29,725,456	589,109	29,136,347	4,726,553	14,760,377	205,005	14,555,372	1,664,616
89,949,061	1,782,640	88,166,421		29,725,456	589,109	29,136,347	4,990,824	14,760,377	205,005	14,555,372	1,757,846
88,166,421	1,782,640	86,383,780	14,051,915	29,725,456	589,109	29,136,347	4,726,553	14,760,377	205,005	14,555,372	1,664,616
88,166,421	1,782,640	86,383,780	14,835,591	29,725,456	589,109	29,136,347	4,990,824	14,760,377	205,005	14,555,372	1,757,846

Includes all of R	13,704,949	-
	14,382,076	-
	9,207,940	-
	9,683,620	-
	(4,497,009)	-
	(4,698,457)	-
	1,06685	1,06685
	(4,797,645)	-
	(5,012,560)	-
	9,254,270	4,726,553
	9,823,031	4,990,824
		1,664,616
		1,757,846





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

Project V				Project W				Project X			
Yes 51 14.0582% 1.25 14.9561% 6,407,258 125,633 3	b0337 Build Lexington 230kV ring bus			Yes 51 14.0582% 1.25 14.9561% 5,048,688 98,994 7	b0467.2 Reconductor the Dickerson - Pleasant View 230 kV circuit			Yes 51 14.0582% 1.25 14.9561% 3,196,608 62,679 8	b0311 Reconductor Idylwood to Arlington 230 kV		
Beginning	Depreciation	Ending	Rev Req	Beginning	Depreciation	Ending	Rev Req	Beginning	Depreciation	Ending	Rev Req
6,407,258	99,459	6,307,799						3,196,608	23,504	3,173,104	
6,407,258	99,459	6,307,799						3,196,608	23,504	3,173,104	
6,307,799	125,633	6,182,166						3,173,104	62,679	3,110,425	
6,307,799	125,633	6,182,166						3,173,104	62,679	3,110,425	
6,182,166	125,633	6,056,534		5,048,688	45,372	5,003,316		3,110,425	62,679	3,047,746	
6,182,166	125,633	6,056,534		5,048,688	45,372	5,003,316		3,110,425	62,679	3,047,746	
6,056,534	125,633	5,930,901	968,239	5,003,316	98,994	4,904,322	795,410	3,047,746	62,679	2,985,068	486,730
6,056,534	125,633	5,930,901	1,022,059	5,003,316	98,994	4,904,322	839,892	3,047,746	62,679	2,985,068	513,815

	1,152,534		597,955
	1,209,388		627,398
	1,176,453		591,332
	1,237,097		621,841
	23,919	-	(6,623)
	27,709	-	(5,557)
	1,06685	1,06685	1,06685
	25,518	-	(7,066)
	29,561	-	(5,929)
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	993,757	795,410	479,664
	1,051,620	839,892	507,887

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

Project AA - 1				Project AB-2				Project AC			
Yes 51 14.0582% 0 14.0582% 21,756,777 426,603 11	b0231 Install 500 kV breakers and 500 kV bus work at Suffolk			Yes 51 14.0582% 0 14.0582% 4,839,985 94,902 11	b0456 Re-Conductor 9.4 miles of Edinburg - Mt. Jackson 115 kV			Yes 51 14.0582% 0 14.0582% 21,403,678 419,680 6	b0227 Install 500/230 kV transformer at Bristers; build new 230 kV Bristers- Gainesville circuit, upgrade two Loudoun - Brambleton circuits		
Beginning	Depreciation	Ending	Rev Req	Beginning	Depreciation	Ending	Rev Req	Beginning	Depreciation	Ending	Rev Req
21,756,777	53,325	21,703,452		4,839,985	11,863	4,828,122		21,403,678	227,327	21,176,351	
21,756,777	53,325	21,703,452		4,839,985	11,863	4,828,122		21,403,678	227,327	21,176,351	
21,703,452	426,603	21,276,848		4,828,122	94,902	4,733,221		21,176,351	419,680	20,756,671	
21,703,452	426,603	21,276,848		4,828,122	94,902	4,733,221		21,176,351	419,680	20,756,671	
21,276,848	426,603	20,850,245		4,733,221	94,902	4,638,319		20,756,671	419,680	20,336,991	
21,276,848	426,603	20,850,245		4,733,221	94,902	4,638,319		20,756,671	419,680	20,336,991	
20,850,245	426,603	20,423,641	3,327,778	4,638,319	94,902	4,543,417	740,293	20,336,991	419,680	19,917,311	3,249,187
20,850,245	426,603	20,423,641	3,327,778	4,638,319	94,902	4,543,417	740,293	20,336,991	419,680	19,917,311	3,249,187

		Recombine AC from AC-1a and AC-1b	
AC-1a	plus	AC-1b	equals AC
683,800		241,931	3,773,148
683,800		241,931	3,773,148
4,042,671		899,328	3,947,637
4,042,671		899,328	3,947,637
3,358,871		657,397	174,489
3,358,871		657,397	174,489
1,06685		1,06685	1,06685
3,583,420		701,345	186,154
3,583,420		701,345	186,154
<hr/>		<hr/>	
6,911,198		1,441,638	3,435,341
6,911,198		1,441,638	3,435,341



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

Project AJ				Project AK-1				Project AL			
Yes	B0327			Yes	B1507			Yes	B0457		
51	Build 2nd Harrisonburg - Valley 230 kV			51	Rebuild Mt Storm - Doubs 500 kV			51	Replace both wave traps on		
14.0582%				14.0582%				14.0582%	Dooms - Lexington 500 kV		
0				0				0			
14.0582%				14.0582%				14.0582%			
6,115,414				71,661,519				140,209			
119,910				1,405,128				2,749			
7				6				7			
Beginning	Depreciation	Ending	Rev Req	Beginning	Depreciation	Ending	Rev Req	Beginning	Depreciation	Ending	Rev Req
6,115,414	54,959	6,060,455									
6,115,414	54,959	6,060,455									
6,060,455	119,910	5,940,545									
6,060,455	119,910	5,940,545									
5,940,545	119,910	5,820,635	946,613	71,661,519	761,111	70,900,408	6,189,040	140,209	1,260	138,949	10,254
5,940,545	119,910	5,820,635	946,613	71,661,519	761,111	70,900,408	6,189,040	140,209	1,260	138,949	10,254

	682,761		
	682,761		
	524,473		
	524,473		
	(158,288)		-
	(158,288)		-
	1,06685		1,06685
	(168,870)		-
	(168,870)		-
	777,743		6,189,040
	777,743		6,189,040
			10,254
			10,254



**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 Rates<sup>1</sup>

<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%
Miscellaneous 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%

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