

**VIRGINIA ELECTRIC AND POWER COMPANY  
2013 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, 2012.

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

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**Formula Rate -- Appendix A**

Notes

Instruction ( Note H)

2013

**Shaded cells are input cells**

(000's)

**Allocators**

Wages & Salary Allocation Factor				
1	Transmission Wages Expense		p354.21b/ Attachment 5	\$ 26,428
2	Less Generator Step-ups		Attachment 5	9
3	Net Transmission Wage Expenses		(Line 1 - 2)	26,419
4	Total Wages Expense		p354.28b/Attachment 5	585,154
5	Less A&G Wages Expense		p354.27b/Attachment 5	90,535
6	Total		(Line 4 - 5)	\$ 494,619

7	<b>Wages &amp; Salary Allocator</b>	(Note B)	(Line 3 / 6)	<b>5.3412%</b>
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Plant Allocation Factors				
8	Electric Plant in Service	(Notes A & Q)	p207.104.g/Attachment 5	\$ 29,210,462
9	Common Plant In Service - Electric		(Line 26)	0
10	Total Plant In Service		(Sum Lines 8 & 9)	29,210,462
11	Accumulated Depreciation (Total Electric Plant)	(Notes A & Q)	(Line 15 - 14 - 13 -12 )	11,371,559
12	Accumulated Intangible Amortization	(Notes A & Q)	p200.21c/Attachment 5	138,956
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	11,510,515

16	Net Plant		(Line 10 - 15)	17,699,947
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17	Transmission Gross Plant		(Line 31 - 30)	4,302,211
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18	<b>Gross Plant Allocator</b>	(Note B)	(Line 17 / 10)	<b>14.7283%</b>
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19	Transmission Net Plant		(Line 44 - 30)	\$ 3,382,866
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20	<b>Net Plant Allocator</b>	(Note B)	(Line 19 / 16)	<b>19.1123%</b>
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**Plant Calculations**

Plant In Service				
21	Transmission Plant In Service	(Notes A & Q)	p207.58.g/Attachment 5	\$ 4,495,726
22	Less: Generator Step-ups	(Notes A & Q)	Attachment 5	201,396
23	Less: Interconnect Facilities Installed After March 15, 2000	(Notes A & Q)	Attachment 5	39,454
24	<b>Total Transmission Plant In Service</b>		(Lines 21 - 22 - 23 )	<b>4,254,875</b>

25	General & Intangible	(Notes A & Q)	p205.5.g + p207.99.g/Attachment 5	886,242
26	Common Plant (Electric Only)		p356/Attachment 5	0
27	Total General & Common		(Line 25 + 26)	886,242
28	Wage & Salary Allocation Factor		(Line 7)	5.3412%
29	<b>General &amp; Common Plant Allocated to Transmission</b>		(Line 27 * 28)	<b>\$ 47,336</b>

30	<b>Plant Held for Future Use (Including Land)</b>	(Notes C & Q)	p214.47.d/Attachment 5	<b>\$ 188</b>
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31	<b>TOTAL Plant In Service</b>		(Line 24 + 29 + 30)	<b>\$ 4,302,399</b>
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Accumulated Depreciation				
32	Transmission Accumulated Depreciation	(Notes A & Q)	p219.25.c/Attachment 5	\$ 949,046
33	Less Accumulated Depreciation for Generator Step-ups	(Notes A & Q)	Attachment 5	49,810
34	Less Accumulated Depreciation for Interconnect Facilities Installed After March 15, 2000	(Notes A & Q)	Attachment 5	6,202
35	Total Accumulated Depreciation for Transmission		(Line 32 - 33 - 34)	893,034
36	Accumulated General Depreciation	(Notes A & Q)	p219.28.b/Attachment 5	353,651
37	Accumulated Intangible Amortization	(Notes A & Q)	(Line 12)	138,956
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)	492,607
41	Wage & Salary Allocation Factor		(Line 7)	5.3412%
42	<b>General &amp; Common Allocated to Transmission</b>		(Line 40 * 41)	<b>26,311</b>

43	<b>TOTAL Accumulated Depreciation</b>		(Line 35 + 42)	<b>\$ 919,345</b>
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44	<b>TOTAL Net Property, Plant &amp; Equipment</b>		(Line 31 - 43)	<b>\$ 3,383,054</b>
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**Virginia Electric and Power Company**  
**ATTACHMENT H-16A**

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**Formula Rate -- Appendix A**

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	\$ (645,799)
46	<b>Accumulated Deferred Income Taxes Allocated To Transmission</b>	(Line 45)	\$ <b>(645,799)</b>
<b>Transmission O&amp;M Reserves</b>			
47	<b>Total Balance Transmission Related Account 242 Reserves</b>	Enter Negative Attachment 5	\$ <b>(6,036)</b>
<b>Prepayments</b>			
48	Prepayments	(Notes A & R) Attachment 5	\$ 2,273
49	<b>Total Prepayments Allocated to Transmission</b>	(Line 48)	\$ <b>2,273</b>
<b>Materials and Supplies</b>			
50	Undistributed Stores Exp	(Notes A & R)	\$ -
51	Wage & Salary Allocation Factor	p227.6c & 16.c (Line 7)	5.3412%
52	Total Transmission Allocated Materials and Supplies	(Line 50 * 51)	0
53	Transmission Materials & Supplies	p227.8c/2	10,718
54	<b>Total Materials &amp; Supplies Allocated to Transmission</b>	(Line 52 + 53)	\$ <b>10,718</b>
<b>Cash Working Capital</b>			
55	Transmission Operation & Maintenance Expense	(Line 85)	\$ 86,077
56	1/8th Rule	x 1/8	12.5%
57	<b>Total Cash Working Capital Allocated to Transmission</b>	(Line 55 * 56)	\$ <b>10,760</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>(628,085)</b>
62	<b>Rate Base</b>	(Line 44 + 61)	\$ <b>2,754,969</b>

**O&M**

<b>Transmission O&amp;M</b>			
63	Transmission O&M	p321.112.b/Attachment 5	\$ 36,366
64	Less GSU Maintenance	Attachment 5	15
65	Less Account 565 - Transmission by Others	p321.96.b/Attachment 5	(30,956)
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>67,307</b>
<b>Allocated General &amp; Common Expenses</b>			
68	Common Plant O&M	(Note A) p356	0
69	Total A&G	Attachment 5	356,228
70	Less Property Insurance Account 924	p323.185b	13,526
71	Less Regulatory Commission Exp Account 928	(Note E) p323.189b/Attachment 5	34,719
72	Less General Advertising Exp Account 930.1	p323.911b/Attachment 5	2,083
73	Less EPRI Dues	(Note D) p352-353/Attachment 5	2,873
74	<b>General &amp; Common Expenses</b>	(Lines 68 + 69) - Sum (70 to 73)	\$ 303,026
75	Wage & Salary Allocation Factor	(Line 7)	5.3412%
76	<b>General &amp; Common Expenses Allocated to Transmission</b>	(Line 74 * 75)	\$ <b>16,185</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	13,526
81	General Advertising Exp Account 930.1	(Note F) Attachment 5	0
82	Total	(Line 80 + 81)	13,526
83	Net Plant Allocation Factor	(Line 20)	19.1123%
84	<b>A&amp;G Directly Assigned to Transmission</b>	(Line 82 * 83)	\$ <b>2,585</b>
85	<b>Total Transmission O&amp;M</b>	(Line 67 + 76 + 79 + 84)	\$ <b>86,077</b>

**Virginia Electric and Power Company**  
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**Depreciation & Amortization Expense**

<b>Depreciation Expense</b>					
86	Transmission Depreciation Expense	(Notes A and S)	p336.7b&c/Attachment 5	\$	88,566
87	Less: GSU Depreciation		Attachment 5		4,077
88	Less Interconnect Facilities Depreciation		Attachment 5		799
89	Extraordinary Property Loss		Attachment 5		0
90	Total Transmission Depreciation		(Line 86 - 87 - 88 + 89)		83,690
91	General Depreciation	(Note A)	p336.10b&c&d/Attachment 5		31,025
92	Intangible Amortization	(Note A)	p336.1d&e/Attachment 5		21,816
93	Total		(Line 91 + 92)		52,841
94	Wage & Salary Allocation Factor		(Line 7)		5.3412%
95	<b>General and Intangible Depreciation Allocated to Transmission</b>		(Line 93 * 94)		2,822
96	Common Depreciation - Electric Only	(Note A)	p336.11.b		0
97	Common Amortization - Electric Only	(Note A)	p356 or p336.11.d		0
98	Total		(Line 96 + 97)		0
99	Wage & Salary Allocation Factor		(Line 7)		5.3412%
100	<b>Common Depreciation - Electric Only Allocated to Transmission</b>		(Line 98 * 99)		0

101	<b>Total Transmission Depreciation &amp; Amortization</b>		(Line 90 + 95 + 100)	\$	86,512
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**Taxes Other than Income**

102	<b>Taxes Other than Income</b>		Attachment 2	\$	29,036
103	<b>Total Taxes Other than Income</b>		(Line 102)	\$	29,036

**Return / Capitalization Calculations**

<b>Long Term Interest</b>					
104	Long Term Interest	(Note T)	p117.62c through 67c/Attachment 5	\$	332,041
105	Less LTD Interest on Securitization Bonds	(Note P)	Attachment 8		0
106	<b>Long Term Interest</b>		(Line 104 - 105)	\$	332,041
107	<b>Preferred Dividends</b>	(Note T), enter positive	p118.29c	\$	16,427
<b>Common Stock</b>					
108	Proprietary Capital		p112.16c,d/2	\$	8,886,959
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		(21,500)
111	<b>Common Stock</b>		(Sum Lines 108 to 110)	\$	8,606,445
<b>Capitalization</b>					
112	Long Term Debt		p112.24c,d/2	\$	6,789,480
113	Less Loss on Reacquired Debt	(Note T), enter negative	p111.81c,d/2		(9,756)
114	Plus Gain on Reacquired Debt	(Note T), enter positive	p113.61c,d/2		3,671
115	Less LTD on Securitization Bonds	(Note P)	Attachment 8		0
116	Total Long Term Debt		(Sum Lines 112 to 115)		6,783,395
117	Preferred Stock	(Note T), enter positive	p112.3c,d/2		259,014
118	Common Stock		(Line 111)		8,606,445
119	<b>Total Capitalization</b>		(Sum Lines 116 to 118)	\$	15,648,854
120	Debt %	Total Long Term Debt	(Line 116 / 119)		43.3%
121	Preferred %	Preferred Stock	(Line 117 / 119)		1.7%
122	Common %	Common Stock	(Line 118 / 119)		55.0%
123	Debt Cost	Total Long Term Debt	(Line 106 / 116)		0.0489
124	Preferred Cost	Preferred Stock	(Line 107 / 117)		0.0634
125	Common Cost	Common Stock	(Note J) Fixed		0.1140
126	Weighted Cost of Debt	Total Long Term Debt (WCLTD)	(Line 120 * 123)		0.0212
127	Weighted Cost of Preferred	Preferred Stock	(Line 121 * 124)		0.0010
128	Weighted Cost of Common	Common Stock	(Line 122 * 125)		0.0627
129	<b>Total Return ( R )</b>		(Sum Lines 126 to 128)		0.0850

130	<b>Investment Return = Rate Base * Rate of Return</b>		(Line 62 * 129)		234,076
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**Virginia Electric and Power Company  
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Notes

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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	6.23%
133	p	(percent of federal income tax deductible for state purposes)	Per State Tax Code	0.00%
134	T	$T=1 - \{[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)\}$		39.05%
135	T / (1-T)			64.07%
<b>ITC Adjustment</b>		(Note I)		
136	Amortized Investment Tax Credit	enter negative	Attachment 1	\$ (170)
137	T/(1-T)		(Line 135)	64.07%
138	<b>ITC Adjustment Allocated to Transmission</b>		(Line 136 * (1 + 137))	\$ (279)
139	<b>Income Tax Component =</b>	$CIT=(T/1-T) * Investment\ Return * (1-(WCLTD/R)) =$	[Line 135 * 130 * (1-(126 / 129))]	<b>112,511</b>
<b>140 Total Income Taxes</b>				<b>(Line 138 + 139) 112,232</b>

**REVENUE REQUIREMENT**

Summary				
141	Net Property, Plant & Equipment		(Line 44)	\$ 3,383,054
142	Adjustment to Rate Base		(Line 61)	(628,085)
143	<b>Rate Base</b>		(Line 62)	<b>\$ 2,754,969</b>
144	O&M		(Line 85)	86,077
145	Depreciation & Amortization		(Line 101)	86,512
146	Taxes Other than Income		(Line 103)	29,036
147	Investment Return		(Line 130)	234,076
148	Income Taxes		(Line 140)	112,232
149				
<b>150 Revenue Requirement</b>				<b>(Sum Lines 144 to 149) \$ 547,933</b>
<b>Net Plant Carrying Charge</b>				
151	Revenue Requirement		(Line 150)	\$ 547,933
152	Net Transmission Plant		(Line 24 - 35)	3,361,841
153	Net Plant Carrying Charge		(Line 151 / 152)	16.2986%
154	Net Plant Carrying Charge without Depreciation		(Line 151 - 86) / 152	13.6642%
155	Net Plant Carrying Charge without Depreciation, Return or Income Taxes		(Line 151 - 86 - 130 - 140) / 152	3.3630%
<b>Net Plant Carrying Charge Calculation with 100 Basis Point increase in ROE</b>				
156	Gross Revenue Requirement Less Return and Taxes		(Line 150 - 147 - 148)	\$ 201,625
157	Increased Return and Taxes		Attachment 4	371,166
158	Net Revenue Requirement with 100 Basis Point increase in ROE		(Line 156 + 157)	572,792
159	Net Transmission Plant		(Line 152)	3,361,841
160	Net Plant Carrying Charge with 100 Basis Point increase in ROE		(Line 158 / 159)	17.0380%
161	Net Plant Carrying Charge with 100 Basis Point increase in ROE without Depreciation		(Line 158 - 86) / 159	14.4036%
162	<b>Revenue Requirement</b>		(Line 150)	\$ 547,933
163	True-up Adjustment		Attachment 6	(14,642)
164	Plus any increased ROE calculated on Attachment 7 other than PJM Schedule 12 projects.		Attachment 7	3,312
165	Facility Credits under Section 30.9 of the PJM OATT.		Attachment 5	1,455
166	Revenue Credits		Attachment 3	(9,748)
167	Interest on Network Credits		PJM data	0
168	<b>Annual Transmission Revenue Requirement (ATRR)</b>		(Line 162 + 163 + 164 + 165 + 166 + 167)	<b>\$ 528,310</b>
<b>Rate for Network Integration Transmission Service</b>				
169	1 CP Peak	(Note L)	PJM Data	19,249.0
170	Rate (\$/MW-Year)		(Line 168 / 169)	27,446.09
<b>171 Rate for Network Integration Transmission Service (\$/MW-Year)</b>				<b>(Line 170) 27,446.09</b>

**Virginia Electric and Power Company  
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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.



ATTACHMENT H-16A

Attachment 1 - Accumulated Deferred Income Taxes (ADIT) Worksheet - December 31, 2013

P/SHIP INCOME - VIRGINIA CAPITAL	206	206			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	(4,652)	(4,652)			Not applicable to Transmission Cost of Service calculation.
REG FUEL HEDGE NONOP	4,669	4,669			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	-	-			Not applicable to Transmission Cost of Service calculation.
REG LIAB - DEFERRED DISQUALIFIED DEBT NOT ISSUED	0	0			Not applicable to Transmission Cost of Service calculation.
REG LIAB - DEFERRED GL CAPACITY HEDGE - CURRENT	-	-			Not applicable to Transmission Cost of Service calculation.
REG LIAB - DEFERRED GL CAPACITY HEDGE NON CUR	-	-			Not applicable to Transmission Cost of Service calculation.
REG LIAB - DEFERRED GL POWER HEDGE - CURRENT	-	-			Not applicable to Transmission Cost of Service calculation.
REG LIAB - DEFERRED VALUATION - MTM - NON CURRENT	0	0			Not applicable to Transmission Cost of Service calculation.
REG LIAB - FTR CURRENT	-	-			Not applicable to Transmission Cost of Service calculation.
REG LIAB AS REC COSTS - VA NON CURRENT	192	192			Not applicable to Transmission Cost of Service calculation.
REG LIAB ATTR VA NON CURRENT	4,066	4,066			Not applicable to Transmission Cost of Service calculation.
REG LIAB - CURRENT RIDER A6 BEAR GARDEN AFUDC DEBT	3	3			Not applicable to Transmission Cost of Service calculation.
REG LIAB CURRENT RIDER A6 BEAR GARDEN COST RESERVE	-	-			Not applicable to Transmission Cost of Service calculation.
REG LIAB OTHER NON CURR DOE SETTLEMENT	-	-			Not applicable to Transmission Cost of Service calculation.
REG LIAB PLANT CONTRA VASLSTX	13,348	13,348			Not applicable to Transmission Cost of Service calculation.
REG LIAB VA OTHER CURRENT	9,939	9,939			Not applicable to Transmission Cost of Service calculation.
REG LIABILITY DECOMMISSIONING	160,162	160,162			Not applicable to Transmission Cost of Service calculation.
REG LIABILITY HEDGES DEBT	-	-			Not applicable to Transmission Cost of Service calculation.
REG RATE REFUND - CURRENT	17,736	17,736			Not applicable to Transmission Cost of Service calculation.
REG RATE REFUND - NONCURRENT	-	-			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	-	-			Not applicable to Transmission Cost of Service calculation.
REGULATORY ASSET - VA SL S TAX	-	-			Not applicable to Transmission Cost of Service calculation.
RENEWABLE ENERGY RESOURCE DEBT	4	4			Not applicable to Transmission Cost of Service calculation.
RESTRICTED STOCK AWARD	-	-			Not applicable to Transmission Cost of Service calculation.
RETIREMENT - (FASB 87)	16,374		16,374		Book estimate accrued and expensed; tax deduction when paid.
RETIREMENT - EXEC SUPP RET (ESRP) - NONOP	(50)	(50)			Not applicable to Transmission Cost of Service calculation.
RETIREMENT - SUPPLEMENTAL RETIREMENT	132	132			Not applicable to Transmission Cost of Service calculation.
SEPARATION/ERT	(3,994)			(3,994)	Book amount accrued and expensed; tax deduction when paid. These amounts will be paid in the next 12 months.
SEPARATION/ERT - NON CURRENT	-	-		-	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)	-	-		0	Not applicable to Transmission Cost of Service calculation.
VACATION ACCRUAL	12,095	12,095		0	Not applicable to Transmission Cost of Service calculation.
W.VA. STATE POLLUTION CONTROL - FEDERAL EFFECT	2,024	2,024			Federal effect of state deductions.
WEST VA PROPERTY TAX	2,922	2,922			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	13,536	13,536			Not applicable to Transmission Cost of Service calculation.
DEFERRED SIT NONOP - OCI	2,998	2,998			Not applicable to Transmission Cost of Service calculation.
DFIT EFFECT ON SIT NONOP - OCI	5	5			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	19,911	19,911			Not applicable to Transmission Cost of Service calculation.
FEDERAL TAX INTEREST EXPENSE NC	649	649			Not applicable to Transmission Cost of Service calculation.
REG ASSET - PLANT	6,184	6,184			Not applicable to Transmission Cost of Service calculation.
REG ASSET - HEDGE DEBT DE-DESIGNATED DEBT NOT ISSU	1,466	1,466			Not applicable to Transmission Cost of Service calculation.
REG ASSET - DEFERRED GL POWER HEDGE CURRENT	200	200			Not applicable to Transmission Cost of Service calculation.
DEFERRED FUEL EXPENSE	0	0			Not applicable to Transmission Cost of Service calculation.
ROUNDING	0	0			Not applicable to Transmission Cost of Service calculation.
Subtotal - p24	1,663,211	1,498,607	85	123,133	31,387
Less FASB 109 Above if not separately removed	10,045	10,045	0	0	0
Less FASB 106 Above if not separately removed	11,274	0	0	0	11,274
Total	1,631,892	1,488,562	85	123,133	20,112

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

A	B	C	D	E	F	G
ADIT- 282	Total	Production Or Other	Only Transmission	Plant	Labor	Justification
AFC DEFERRED TAX - FUEL CWIP	(4)	(4)				Represents the amount of amortization of AFC in service not allowable for tax.
AFC DEFERRED TAX - FUEL IN SERVICE	8	8				Represents the amount of amortization of AFC in service not allowable for tax.
AFC DEFERRED TAX - FUEL IN SERVICE NA	-3	-3				Represents the amount of amortization of AFC in service not allowable for tax.
AFC DEFERRED TAX - PLANT CWIP	(17,113)	(17,113)				Represents the amount of amortization of AFC in service not allowable for tax.
AFC DEFERRED TAX - PLANT IN SERVICE	(24,958)	(8,631)	(16,326)			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	434	-		434		Represents the unallowable amount of book interest.
CAP EXPENSE	(51,700)	(51,700)				Capitalized for books and current deduction for tax as repairs.
CAPITAL LEASE	-	-				Not applicable to Transmission Cost of Service calculation.
CASUALTY LOSS	(89,409)	-		(89,409)		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	5,018	-		5,018		Represents a decrease to tax depreciation (Sec 162) as a result of casualty loss (Sec 165) reduction to tax basis.
COMPUTER SOFTWARE-BOOK AMORT	32,372	-		32,372		Represents total Book Computer Software Amortization Schedule M addition.
COMPUTER SOFTWARE-CWIP	(8,542)	(8,542)				Represents the allowable "in house" deduction for tax.
COMPUTER SOFTWARE-TAX AMORT	(49,683)	-			(49,683)	Total tax amortization shown as a schedule M deduction and add back total book amortization.
COST OF REMOVAL	(42,662)	(37,713)	(3,004)		(1,945)	Represents the actual cost of removal allowable for tax over the accrued amount.
DECOMMISSIONING	-	-				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.
DSIT NONOPERATING DC	(0)	(0)				Not applicable to Transmission Cost of Service calculation.
DSIT NONOPERATING NC	(2)	(2)				Not applicable to Transmission Cost of Service calculation.
DSIT NONOPERATING VA	(5,734)	(5,734)				Not applicable to Transmission Cost of Service calculation.
DSIT NONOPERATING WV	(1)	(1)				Not applicable to Transmission Cost of Service calculation.
DSIT OPERATING DC	(170)	(170)				Not applicable to Transmission Cost of Service calculation.
DSIT OPERATING NC	(31,338)	(31,338)				Not applicable to Transmission Cost of Service calculation.
DSIT OPERATING VA	(258,800)	(258,800)				Not applicable to Transmission Cost of Service calculation.
DSIT OPERATING WV	(18,864)	(18,864)				Not applicable to Transmission Cost of Service calculation.
DFIT 190 NONOPERATING NONCURR ASSET	-	-				Not applicable to Transmission Cost of Service calculation.
DFIT 190 OPERATING NONCURR ASSET	-	-				Not applicable to Transmission Cost of Service calculation.
DFIT 190 OPERATING PLANT NONCURRENT ASSET	-	-				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.	-	-				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.	-	-				Not applicable to Transmission Cost of Service calculation.
DSIT 282 OPERATING PLANT NONCURR LIAB N.C.	-	-				Not applicable to Transmission Cost of Service calculation.
DSIT 282 OPERATING PLANT NONCURR LIAB VA	-	-				Not applicable to Transmission Cost of Service calculation.
DSIT 282 OPERATING PLANT NONCURR LIAB W.V.	-	-				Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DFIT DEFICIENCY (282)	(21,683)	(21,683)				Not applicable to Transmission Cost of Service calculation.
FAS 109 PLANT DFIT DEFICIENCY (282)	(26,365)	(26,365)				Not applicable to Transmission Cost of Service calculation.
FAS 109 PLANT DFIT DEFICIENCY (282) - ALTAVISTA RI	(50)	(50)				Not applicable to Transmission Cost of Service calculation.
FAS 109 PLANT DFIT DEFICIENCY (282) - BEAR GARDEN	(811)	(811)				Not applicable to Transmission Cost of Service calculation.
FAS 109 PLANT DFIT DEFICIENCY (282) - BREMO RIDER	0	0				Not applicable to Transmission Cost of Service calculation.
FAS 109 PLANT DFIT DEFICIENCY (282) - BRUNSWICK RI	(10)	(10)				Not applicable to Transmission Cost of Service calculation.
FAS 109 PLANT DFIT DEFICIENCY (282) - HALIFAX RIDE	(0)	(0)				Not applicable to Transmission Cost of Service calculation.
FAS 109 PLANT DFIT DEFICIENCY (282) - HOPEWELL RID	(36)	(36)				Not applicable to Transmission Cost of Service calculation.



## ATTACHMENT H-16A

## Attachment 1 - Accumulated Deferred Income Taxes (ADIT) Worksheet - December 31, 2013

FAS 109 PLANT DFIT DEFICIENCY (282) - NAIJI RIDER	(11,096)	(11,096)			Not applicable to Transmission Cost of Service calculation.
FAS 109 PLANT DFIT DEFICIENCY (282) - PPT RIDER	(27)	(27)			Not applicable to Transmission Cost of Service calculation.
FAS 109 PLANT DFIT DEFICIENCY (282) - SOUTHAMPTON	(36)	(36)			Not applicable to Transmission Cost of Service calculation.
FAS 109 PLANT DFIT DEFICIENCY (282) - VCHEC RIDER	(3,689)	(3,689)			Not applicable to Transmission Cost of Service calculation.
FAS 109 PLANT DFIT DEFICIENCY (282) - WARREN RIDER	(519)	(519)			Not applicable to Transmission Cost of Service calculation.
FAS 109 PLANT DSIT DEFICIENCY D.C. (282)	(3)	(3)			Not applicable to Transmission Cost of Service calculation.
FAS 109 PLANT DSIT DEFICIENCY D.C. (282) - ALTAVIS	(0)	(0)			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	0	0			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) - WARREN	(0)	(0)			Not applicable to Transmission Cost of Service calculation.
FAS 109 PLANT DSIT DEFICIENCY N.C. (282)	(313)	(313)			Not applicable to Transmission Cost of Service calculation.
FAS 109 PLANT DSIT DEFICIENCY N.C. (282) - ALTAVISTA	(10)	(10)			Not applicable to Transmission Cost of Service calculation.
FAS 109 PLANT DSIT DEFICIENCY N.C. (282) - BEAR GA	(0)	(0)			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)-BRUNSWICK	(0)	(0)			Not applicable to Transmission Cost of Service calculation.
FAS 109 PLANT DSIT DEFICIENCY N.C. (282)-HALIFAX	0	0			Not applicable to Transmission Cost of Service calculation.
FAS 109 PLANT DSIT DEFICIENCY N.C. (282)-HOPEWELL	(0)	(0)			Not applicable to Transmission Cost of Service calculation.
FAS 109 PLANT DSIT DEFICIENCY N.C. (282)-NAIJI R	(126)	(126)			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)-SOUTHAMPTON	(0)	(0)			Not applicable to Transmission Cost of Service calculation.
FAS 109 PLANT DSIT DEFICIENCY N.C. (282)-VCHEC R	(45)	(45)			Not applicable to Transmission Cost of Service calculation.
FAS 109 PLANT DSIT DEFICIENCY N.C. (282)-WARREN	(6)	(6)			Not applicable to Transmission Cost of Service calculation.
FAS 109 PLANT DSIT DEFICIENCY VA (282)	(4,687)	(4,687)			Not applicable to Transmission Cost of Service calculation.
FAS 109 PLANT DSIT DEFICIENCY VA (282) - ALTAVISTA	(8)	(8)			Not applicable to Transmission Cost of Service calculation.
FAS 109 PLANT DSIT DEFICIENCY VA (282)-BEAR GARD	(139)	(139)			Not applicable to Transmission Cost of Service calculation.
FAS 109 PLANT DSIT DEFICIENCY VA (282)-BREMO RID	(0)	(0)			Not applicable to Transmission Cost of Service calculation.
FAS 109 PLANT DSIT DEFICIENCY VA (282) - BRUNSWICK	(2)	(2)			Not applicable to Transmission Cost of Service calculation.
FAS 109 PLANT DSIT DEFICIENCY VA (282) - HALIFAX R	0	0			Not applicable to Transmission Cost of Service calculation.
FAS 109 PLANT DSIT DEFICIENCY VA (282) - HOPEWELL	(6)	(6)			Not applicable to Transmission Cost of Service calculation.
FAS 109 PLANT DSIT DEFICIENCY VA (282) - NAIJI RID	(1,898)	(1,898)			Not applicable to Transmission Cost of Service calculation.
FAS 109 PLANT DSIT DEFICIENCY VA (282) - PPT RIDER	(5)	(5)			Not applicable to Transmission Cost of Service calculation.
FAS 109 PLANT DSIT DEFICIENCY VA (282) - SOUTHAMPT	(6)	(6)			Not applicable to Transmission Cost of Service calculation.
FAS 109 PLANT DSIT DEFICIENCY VA (282) - VCHEC RID	(633)	(633)			Not applicable to Transmission Cost of Service calculation.
FAS 109 PLANT DSIT DEFICIENCY VA (282) - WARREN	(49)	(49)			Not applicable to Transmission Cost of Service calculation.
FAS 109 PLANT DSIT DEFICIENCY W.V. (282)	(185)	(185)			Not applicable to Transmission Cost of Service calculation.
FAS 109 PLANT DSIT DEFICIENCY W.V. (282) ALTAVIS	(0)	(0)			Not applicable to Transmission Cost of Service calculation.
FAS 109 PLANT DSIT DEFICIENCY W.V. (282)-BEAR GA	(4)	(4)			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) - BRUNSWICK	(0)	(0)			Not applicable to Transmission Cost of Service calculation.
FAS 109 PLANT DSIT DEFICIENCY W.V. (282) - HOPEWELL	(0)	(0)			Not applicable to Transmission Cost of Service calculation.
FAS 109 PLANT DSIT DEFICIENCY W.V. (282) - NAIJI R	(59)	(59)			Not applicable to Transmission Cost of Service calculation.
FAS 109 PLANT DSIT DEFICIENCY W.V. (282) - PPT RID	(0)	(0)			Not applicable to Transmission Cost of Service calculation.
FAS 109 PLANT DSIT DEFICIENCY W.V. (282) - SOUTHAM	(0)	(0)			Not applicable to Transmission Cost of Service calculation.
FAS 109 PLANT DSIT DEFICIENCY W.V. (282) - VCHEC R	(19)	(19)			Not applicable to Transmission Cost of Service calculation.
FAS 109 PLANT DSIT DEFICIENCY W.V. (282) - WARREN	(3)	(3)			Not applicable to Transmission Cost of Service calculation.
FEDERAL EFFECT OF STATE NONOPERATING	(6,270)	(6,270)			Not applicable to Transmission Cost of Service calculation.
FEDERAL EFFECT OF STATE OPERATING	(39,820)	(39,820)			Not applicable to Transmission Cost of Service calculation.
FIXED ASSETS	(5,001)		(5,001)		Represents IRS audit adjustments to plant-related differences.
FIXED ASSETS - D.C.	-		-		Represents the state impact of IRS Audit adjustments to plant related differences.
FIXED ASSETS - NC	-		-		Represents the state impact of IRS Audit adjustments to plant related differences.
FIXED ASSETS - VA	-		-		Represents the state impact of IRS Audit adjustments to plant related differences.
FIXED ASSETS - W.V.	-		-		Represents the state impact of IRS Audit adjustments to plant related differences.
GAIN/LOSS INTERCO SALES - BOOK/TAX	(87)	(87)			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	-	-			Represents the difference between book and tax related to the disposal of telecommunication equipment. Recognized for tax purposes when utilized.
LIBERALIZED DEPRECIATION - FUEL	-	-			Represents difference between book burn of nuclear fuel based on usage vs. tax depreciation.
LIBERALIZED DEPRECIATION - FUEL CWIP	(0)	(0)			Represents the difference between book CWIP and Tax CWIP.
LIBERALIZED DEPRECIATION - PLANT ACUFIL	(3,709,053)	(2,994,241)	(670,677)	(44,134)	Difference between book and tax depreciation taking in consideration flow-through and ARAM.
LIBERALIZED DEPRECIATION - PLANT LAND FUTURE USE	290	290			Not applicable to Transmission Cost of Service calculation.
LIBERALIZED DEPRECIATION - PLANT LAND NON UTILITY	(525)	(525)			Not applicable to Transmission Cost of Service calculation.
LIBERALIZED DEPRECIATION - PLANT OPER LAND	791	791			Not applicable to Transmission Cost of Service calculation.
LIBERALIZED DEPRECIATION - PLANT OTHER	(172,709)	(172,709)			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	-	-			Not applicable to Transmission Cost of Service calculation.
RESEARCH AND DEVELOPMENT	(1,874)	(1,874)			Not applicable to Transmission Cost of Service calculation.
SUCCESS SHARE PLAN	-	-			Book amount accrued as it's earned; tax deduction is actual payout.
YORKTOWN IMPROVISION - TAX DEP.-LIB.-NON OP	-	-			Not applicable to Transmission Cost of Service calculation.
SEC 169 FERC 281	199,872	199,872			Not applicable to Transmission Cost of Service calculation.
CAPITAL LEASE	(19)	(19)			Not applicable to Transmission Cost of Service calculation.
NUCLEAR FUEL - PERMANENT DISPOSAL	(294)	(294)			Not applicable to Transmission Cost of Service calculation.
ROUND	(0)	(0)			Not applicable to Transmission Cost of Service calculation.
Subtotal - p275 (Form 1-F filer: see note 6 below)	(4,368,157)	(3,525,801)	(690,008)	(88,957)	(63,390)
Less FASB 169 Above if not separately removed	(72,529)	(72,529)	0	0	0
Less FASB 106 Above if not separately removed	0	0	0	0	0
Total	(4,295,628)	(3,453,272)	(690,008)	(88,957)	(63,390)

## 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.113.5.c

## ATTACHMENT H-16A

## Attachment 1 - Accumulated Deferred Income Taxes (ADIT) Worksheet - December 31, 2013

A ADIT-283	B Total	C Production Or Other	D Only Transmission	E Plant	F Labor	G Justification
ADFIT - OTHER COMPREHENSIVE INCOME Total	-	-	-	-	-	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	(47,253)	(47,253)	-	-	-	Not applicable to Transmission Cost of Service calculation.
DECOMMISSIONING	(110)	(110)	-	-	-	Not applicable to Transmission Cost of Service calculation.
DECOMMISSIONING TRUST - UNREALIZED GAIN/LOSS - NC Total	(91,884)	(91,884)	-	-	-	Not applicable to Transmission Cost of Service calculation.
DECOMMISSIONING TRUST BOOK INCOME Total	(339,768)	(339,768)	-	-	-	Not applicable to Transmission Cost of Service calculation.
DEFERRED FUEL EXPENSE Total	30,413	30,413	-	-	-	Not applicable to Transmission Cost of Service calculation.
DEFERRED FUEL EXPENSE - OTHER Total	(0)	(0)	-	-	-	Not applicable to Transmission Cost of Service calculation.
DEFERRED FUEL EXPENSE - OTHER CURRENT Total	(1,228)	(1,228)	-	-	-	Not applicable to Transmission Cost of Service calculation.
DEFERRED SIT NONOP - OCI Total	(27,294)	(27,294)	-	-	-	Not applicable to Transmission Cost of Service calculation.
DFIT 190 NONOPERATING CURRENT ASSET Total	-	-	-	-	-	Not applicable to Transmission Cost of Service calculation.
DFIT 190 NONOPERATING NONCURR ASSET Total	-	-	-	-	-	Not applicable to Transmission Cost of Service calculation.
DFIT 190 OPERATING CURRENT ASSET Total	-	-	-	-	-	Not applicable to Transmission Cost of Service calculation.
DFIT 190 OPERATING NONCURR ASSET Total	-	-	-	-	-	Not applicable to Transmission Cost of Service calculation.
DFIT 190 OPERATING NONCURRENT ASSET Total	-	-	-	-	-	Not applicable to Transmission Cost of Service calculation.
DFIT 283 NONOPERATING NONCURRENT LIAB Total	-	-	-	-	-	Not applicable to Transmission Cost of Service calculation.
DFIT 283 OPERATING NONCURRENT LIAB Total	-	-	-	-	-	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	(2,956)	(2,956)	-	-	-	Not applicable to Transmission Cost of Service calculation.
DOE SETTLEMENT CURRENT	(25,133)	(25,133)	-	-	-	Not applicable to Transmission Cost of Service calculation.
DSIT 283 NONOP CURRENT LIABILITY D.C. Total	-	-	-	-	-	Not applicable to Transmission Cost of Service calculation.
DSIT 283 NONOP CURRENT LIABILITY N.C. Total	-	-	-	-	-	Not applicable to Transmission Cost of Service calculation.
DSIT 283 NONOP CURRENT LIABILITY VA Total	-	-	-	-	-	Not applicable to Transmission Cost of Service calculation.
DSIT 283 NONOP CURRENT LIABILITY W.V. Total	-	-	-	-	-	Not applicable to Transmission Cost of Service calculation.
DSIT 283 NONOP NONCURRENT LIABILITY D.C. Total	-	-	-	-	-	Not applicable to Transmission Cost of Service calculation.
DSIT 283 NONOP NONCURRENT LIABILITY N.C. Total	-	-	-	-	-	Not applicable to Transmission Cost of Service calculation.
DSIT 283 NONOP NONCURRENT LIABILITY VA Total	-	-	-	-	-	Not applicable to Transmission Cost of Service calculation.
DSIT 283 NONOP NONCURRENT LIABILITY W.V. Total	-	-	-	-	-	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	-	-	-	-	-	Not applicable to Transmission Cost of Service calculation.
DSIT 283 OP OTHER NONCURR LIAB N.C. Total	-	-	-	-	-	Not applicable to Transmission Cost of Service calculation.
DSIT 283 OP OTHER NONCURR LIAB VA Total	-	-	-	-	-	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 OPERATING CURRENT LIABILITY D.C. Total	-	-	-	-	-	Not applicable to Transmission Cost of Service calculation.
DSIT 283 OPERATING CURRENT LIABILITY N.C. Total	-	-	-	-	-	Not applicable to Transmission Cost of Service calculation.
DSIT 283 OPERATING CURRENT LIABILITY VA Total	-	-	-	-	-	Not applicable to Transmission Cost of Service calculation.
DSIT 283 OPERATING CURRENT LIABILITY W.V. Total	-	-	-	-	-	Not applicable to Transmission Cost of Service calculation.
DSIT NONOPERATING DC	(10)	(10)	-	-	-	Not applicable to Transmission Cost of Service calculation.
DSIT NONOPERATING NC	(1,719)	(1,719)	-	-	-	Not applicable to Transmission Cost of Service calculation.
DSIT NONOPERATING VA	(25,396)	(25,396)	-	-	-	Not applicable to Transmission Cost of Service calculation.
DSIT NONOPERATING WV	(779)	(779)	-	-	-	Not applicable to Transmission Cost of Service calculation.
DSIT OPERATING DC	(47)	(47)	-	-	-	Not applicable to Transmission Cost of Service calculation.
DSIT OPERATING NC	(7,778)	(7,778)	-	-	-	Not applicable to Transmission Cost of Service calculation.
DSIT OPERATING VA	(114,895)	(114,895)	-	-	-	Not applicable to Transmission Cost of Service calculation.
DSIT OPERATING WV	(3,782)	(3,782)	-	-	-	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	(28,603)	(28,603)	-	-	-	Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DFIT GROSSUP (283) - ALTAVISTA RIDER	(73)	(73)	-	-	-	Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DFIT GROSSUP (283) - BEAR GARDEN RID Total	(519)	(519)	-	-	-	Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DFIT GROSSUP (283) - BREMO RIDER Total	(6)	(6)	-	-	-	Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DFIT GROSSUP (283) - HALIFAX RIDER Total	11	11	-	-	-	Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DFIT GROSSUP (283) - HOPEWELL RIDER	(34)	(34)	-	-	-	Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DFIT GROSSUP (283) - NAIJI RIDER Total	(7,097)	(7,097)	-	-	-	Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DFIT GROSSUP (283) - PP7 RIDER Total	(17)	(17)	-	-	-	Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DFIT GROSSUP (283) - SOUTHAMPTON RID	(23)	(23)	-	-	-	Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DFIT GROSSUP (283) - VCHEC RIDER Total	(2,361)	(2,361)	-	-	-	Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DFIT GROSSUP (283) - VCHEC RIDER CURR Total	-	-	-	-	-	Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DFIT GROSSUP (283) - VCHEC RIDER NON Total	(332)	(332)	-	-	-	Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP DC - WARREN RIDER Total	(2)	(2)	-	-	-	Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP DC - ALTAVISTA RIDER	(0)	(0)	-	-	-	Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP DC - BEAR GARDEN RIDER Total	0	0	-	-	-	Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP DC - BREMO RIDER Total	0	0	-	-	-	Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP DC - HALIFAX RIDER	0	0	-	-	-	Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP DC - HOPEWELL RIDER	(0)	(0)	-	-	-	Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP DC - NAIJI RIDER Total	(1)	(1)	-	-	-	Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP DC - PP7 RIDER	(0)	(0)	-	-	-	Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP DC - SOUTHAMPTON RIDER	(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 Total	-	-	-	-	-	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	(330)	(330)	-	-	-	Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP NC - ALTAVISTA RIDER	(0)	(0)	-	-	-	Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP NC - BEAR GARDEN RIDER Total	(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 - BRUNSWICK RIDER Total	(0)	(0)	-	-	-	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 - HOPEWELL RIDER	(0)	(0)	-	-	-	Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP NC - NAIJI RIDER Total	(80)	(80)	-	-	-	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 - SOUTHAMPTON RIDER	(0)	(0)	-	-	-	Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP NC - VCHEC RIDER Total	(29)	(29)	-	-	-	Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP NC - VCHEC RIDER CURR Total	-	-	-	-	-	Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP NC - VCHEC RIDER NONCUR Total	-	-	-	-	-	Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP NC - WARREN RIDER Total	(4)	(4)	-	-	-	Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP VA Total	(4,903)	(4,903)	-	-	-	Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP VA - ALTAVISTA RIDER	(5)	(5)	-	-	-	Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP VA - BEAR GARDEN RIDER Total	(89)	(89)	-	-	-	Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP VA - BREMO RIDER Total	(1)	(1)	-	-	-	Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP VA - GENERATION RIDER Total	-	-	-	-	-	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 - HOPEWELL RIDER	(4)	(4)	-	-	-	Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP VA - NAIJI RIDER Total	(1,214)	(1,214)	-	-	-	Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP VA - PP7 RIDER Total	(3)	(3)	-	-	-	Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP VA - SOUTHAMPTON RIDER	(4)	(4)	-	-	-	Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP VA - VCHEC RIDER Total	(406)	(406)	-	-	-	Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP VA - VCHEC RIDER CURR Total	-	-	-	-	-	Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP VA - VCHEC RIDER NONCUR Total	-	-	-	-	-	Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP VA - WARREN RIDER Total	(57)	(57)	-	-	-	Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP WV Total	(151)	(151)	-	-	-	Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP WV - ALTAVISTA RIDER	(0)	(0)	-	-	-	Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP WV - BEAR GARDEN RIDER Total	(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 - BRUNSWICK RIDER Total	(0)	(0)	-	-	-	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 - HOPEWELL RIDER	(0)	(0)	-	-	-	Not applicable to Transmission Cost of Service calculation.

ATTACHMENT H-16A

Attachment 1 - Accumulated Deferred Income Taxes (ADIT) Worksheet - December 31, 2013

FAS 109 OTHER DSIT GROSSUP WV - NAIH RIDER Total	(38)	(38)			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 - SOUTHAMPTON RIDER	(0)	(0)			Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP WV - VCHEC RIDER Total	(12)	(12)			Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP WV - VCHEC RIDER CURR Total	-	-			Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP WV - VCHEC RIDER NONCUR Total	-	-			Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP WV - WARREN RIDER Total	(2)	(2)			Not applicable to Transmission Cost of Service calculation.
FAS 133 Total	(41,138)	(41,138)			Not applicable to Transmission Cost of Service calculation.
FAS 133 - FTR HEDGE CURRENT ASSET Total	-	-			Not applicable to Transmission Cost of Service calculation.
FAS 133 REG FUEL HEDGE NONCURRENT Total	-	-			Not applicable to Transmission Cost of Service calculation.
FAS 133-DEBT VALUATION - MTM - CURRENT LIAB Total	0	0			Not applicable to Transmission Cost of Service calculation.
FAS 133-DEFERRED G/L CAPACITY HEDGE - NON CURRENT Total	-	-			Not applicable to Transmission Cost of Service calculation.
FAS 133-DEFERRED G/L CAPACITY HEDGE CURRENT LIAB Total	-	-			Not applicable to Transmission Cost of Service calculation.
FAS 133-DEFERRED G/L POWER HEDGE - CURRENT LIAB Total	-	-			Not applicable to Transmission Cost of Service calculation.
FAS 133-DEFERRED VALUATION - MTM NON CURRENT LIAB Total	(0)	(0)			Not applicable to Transmission Cost of Service calculation.
FAS 133-FTR CURRENT LIAB Total	-	-			Not applicable to Transmission Cost of Service calculation.
FEDERAL EFFECT OF STATE NONOPERATING	(27,284)	(27,284)			Not applicable to Transmission Cost of Service calculation.
FEDERAL EFFECT OF STATE OPERATING	(2,585)	(2,585)			Not applicable to Transmission Cost of Service calculation.
FEDERAL TAX INTEREST EXPENSE Total	1,953	1,953			Not applicable to Transmission Cost of Service calculation.
FEDERAL TAX INTEREST EXPENSE NON CURRENT Total	-	-			Not applicable to Transmission Cost of Service calculation.
FIXED ASSETS FED EFFECT OF STATE	547	547			Not applicable to Transmission Cost of Service calculation.
FUEL HANDLING COSTS Total	(157)	(157)			Not applicable to Transmission Cost of Service calculation.
GOODWILL AMORTIZATION Total	-	-			Not applicable to Transmission Cost of Service calculation.
NON CURRENT REC A4 ELEC TRAN Total	(1,610)	(1,610)			Not applicable to Transmission Cost of Service calculation.
POWERTREE CARBON CO. LLC. Total	(34)	(34)			Not applicable to Transmission Cost of Service calculation.
REACQUIRED DEBT GAIN(LOSS) Total	(1,598)	(1,598)			Not applicable to Transmission Cost of Service calculation.
REG ASSET FTR	-	-			Not applicable to Transmission Cost of Service calculation.
REG ASSET - A4 RAC COSTS CURRENT	(15,246)	(15,246)			Not applicable to Transmission Cost of Service calculation.
REG ASSET - A4 RAC COSTS NONCURRENT	(5,725)	(5,725)			Not applicable to Transmission Cost of Service calculation.
REG ASSET - ATRR CURRENT	(4,235)	(4,235)			Not applicable to Transmission Cost of Service calculation.
REG ASSET - FTR CURRENT	(441)	(441)			Not applicable to Transmission Cost of Service calculation.
REG ASSET CURRENT RIDER A4 NON VA OTHER	-	-			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	-	-			Not applicable to Transmission Cost of Service calculation.
REG ASSET CURRENT RIDER A6 BEAR GARDEN COST RESERV	-	-			Not applicable to Transmission Cost of Service calculation.
REG ASSET CURRENT RIDER A6 HALIFAX AFUDC DEBT	-	-			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 - DEBT VALUATION - MTM - NON CURRENT	(1,760)	(1,760)			Not applicable to Transmission Cost of Service calculation.
REG ASSET - DEFERRED G/L CAPACITY HEDGE CURRENT	(54)	(54)			Not applicable to Transmission Cost of Service calculation.
REG ASSET - DEFERRED GAIN/LOSS CAPAC HEDGE NONCUR	-	-			Not applicable to Transmission Cost of Service calculation.
REG ASSET - PLANT CURRENT	(9,504)	(9,504)			Not applicable to Transmission Cost of Service calculation.
REG ASSET CURRENT RIDER A4 NON VA OTHER Total	(2,267)	(2,267)			Not applicable to Transmission Cost of Service calculation.
REG ASSET CURRENT RIDER A5 DSM Total	(175)	(175)			Not applicable to Transmission Cost of Service calculation.
REG ASSET CURRENT RIDER A6 ALTAVISTA AFUDC DEBT Total	(11)	(11)			Not applicable to Transmission Cost of Service calculation.
REG ASSET CURRENT RIDER A6 BEAR GARDEN AFUDC DEBT Total	29	29			Not applicable to Transmission Cost of Service calculation.
REG ASSET CURRENT RIDER A6 BEAR GARDEN COST RESERV Total	(172)	(172)			Not applicable to Transmission Cost of Service calculation.
REG ASSET CURRENT RIDER A6 HOPEWELL AFUDC DEBT Total	(10)	(10)			Not applicable to Transmission Cost of Service calculation.
REG ASSET CURRENT RIDER A6 SOUTHAMPTON AFUDC DEBT Total	(8)	(8)			Not applicable to Transmission Cost of Service calculation.
REG ASSET CURRENT RIDER A6 HALIFAX AFUDC DEBT Total	-	-			Not applicable to Transmission Cost of Service calculation.
REG ASSET CURRENT RIDER A6 VCHEC AFUDC DEBT Total	(674)	(674)			Not applicable to Transmission Cost of Service calculation.
REG ASSET CURRENT RIDER A6 VCHEC COST RESERVE Total	(1,304)	(1,304)			Not applicable to Transmission Cost of Service calculation.
REG ASSET CURRENT RIDER A6 WARREN AFUDC DEBT Total	(86)	(86)			Not applicable to Transmission Cost of Service calculation.
REG ASSET - DEBT VALUATION - MTM - NON CURRENT Total	(36,075)	(36,075)			Not applicable to Transmission Cost of Service calculation.
REG ASSET - DEFERRED GAIN/LOSS CAPAC HEDGE NONCUR Total	(546)	(546)			Not applicable to Transmission Cost of Service calculation.
REG ASSET NONCUR RIDER A6 ALTAVISTA AFUDC DEBT Total	(8)	(8)			Not applicable to Transmission Cost of Service calculation.
REG ASSET NONCUR RIDER A6 BEAR GARDEN AFUDC DEBT Total	(641)	(641)			Not applicable to Transmission Cost of Service calculation.
REG ASSET NONCUR RIDER A6 BEAR GARDEN COST RESERVE Total	(2,458)	(2,458)			Not applicable to Transmission Cost of Service calculation.
REG ASSET NONCUR RIDER A6 BRUNSWICK AFUDC DEBT Total	(4)	(4)			Not applicable to Transmission Cost of Service calculation.
REG ASSET NONCUR RIDER A6 HALIFAX AFUDC DEBT Total	(0)	(0)			Not applicable to Transmission Cost of Service calculation.
REG ASSET NONCUR RIDER A6 HOPEWELL AFUDC DEBT Total	(4)	(4)			Not applicable to Transmission Cost of Service calculation.
REG ASSET NONCUR RIDER A6 NAIH AFUDC DEBT Total	(4,024)	(4,024)			Not applicable to Transmission Cost of Service calculation.
REG ASSET NONCUR RIDER A6 NAIH COST RESERVE Total	(283)	(283)			Not applicable to Transmission Cost of Service calculation.
REG ASSET NONCUR RIDER A6 PP7 AFUDC DEBT Total	(11)	(11)			Not applicable to Transmission Cost of Service calculation.
REG ASSET NONCUR RIDER A6 SOUTHAMPTON AFUDC DEBT Total	(6)	(6)			Not applicable to Transmission Cost of Service calculation.
REG ASSET NONCUR RIDER A6 VCHEC AFUDC DEBT Total	(588)	(588)			Not applicable to Transmission Cost of Service calculation.
REG ASSET NONCUR RIDER A6 VCHEC COST RESERVE Total	(5,274)	(5,274)			Not applicable to Transmission Cost of Service calculation.
REG ASSET NONCUR RIDER A6 WARREN AFUDC DEBT Total	(135)	(135)			Not applicable to Transmission Cost of Service calculation.
REG ASSET NONCUR RIDER A6 WARREN COST RESERVE Total	(7)	(7)			Not applicable to Transmission Cost of Service calculation.
REG ATRR NON CURRENT	-	-			Not applicable to Transmission Cost of Service calculation.
REG NON CURRENT DSM A5 RIDER	(1,686)	(1,686)			Not applicable to Transmission Cost of Service calculation.
REG HEDGE DEBT - CURRENT	-	-			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	-	-			Represents cost that for regulatory purposes needs to be amortized over a prescribed life. However, allowable for tax when incurred.
REGULATORY ASSET - FAS 112	(1,720)		(1,720)		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	(3,583)	(3,583)			Represents cost that for regulatory purposes needs to be amortized over a prescribed life. However, allowable for tax when incurred.
REGULATORY ASSET - PJM CURRENT	-				Represents cost that for regulatory purposes needs to be amortized over a prescribed life. However, allowable for tax when incurred.
REGULATORY ASSET - VA SLS TAX	(1,995)	(1,995)			Represents cost that for regulatory purposes needs to be amortized over a prescribed life. However, allowable for tax when incurred.
REGULATORY ASSET - VA SLS TAX CURRENT	(11,395)	(11,395)			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	(260)	(260)			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 CPWD	-				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	(5,782)		(5,782)		Represents the deferred state tax impact related to WV Pollution control projects. This deferral will turn around once placed in service.
ADFIT - OTHER COMPREHENSIVE INCOME Total	(13,536)	(13,536)			Not applicable to Transmission Cost of Service calculation.
DEFERRED SIT NONOP - OCI Total	(2,996)	(2,996)			Not applicable to Transmission Cost of Service calculation.
DEBT EFFECT ON SIT NONOP - OCI Total	(6)	(6)			Not applicable to Transmission Cost of Service calculation.
DEDESIGNATED DEBT NOT ISSUED	(621)	(621)			Not applicable to Transmission Cost of Service calculation.
REG LIAB - DEBT VALUATION - MTM - CURRENT	(0)	(0)			Not applicable to Transmission Cost of Service calculation.
REG LIAB CURRENT RIDER A6 BEAR GARDEN COST RESERVE	(173)	(173)			Not applicable to Transmission Cost of Service calculation.
VA PROPERTY TAX	(23)	(23)			Not applicable to Transmission Cost of Service calculation.
FIXED ASSETS NONCURRENT CURRENT	(468)	(468)			Not applicable to Transmission Cost of Service calculation.
RESTRICTED STOCK AWARDS	(516)	(516)			Not applicable to Transmission Cost of Service calculation.
ROUND	(0)	(0)			Not applicable to Transmission Cost of Service calculation.
Subtotal - p277 (Form 1-F filer: see note 6, below)	(914,390)	(906,888)	-	(5,782)	(1,720)
Less FASB 109 Above If not separately removed	(164,408)	(164,408)	-	-	-
Less FASB 106 Above if not separately removed					
Total	(749,982)	(742,480)	-	(5,782)	(1,720)

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 H-16A**  
**Attachment 1 - Accumulated Deferred Income Taxes (ADIT) Worksheet - December 31, 2013**

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

		Item	Balance	Amortization
1	Amortization			975
2	Amortization to line 136 of Appendix A	Total		170
3	Total		-	1,145
4	Total Form No. 1 (p 266 & 267)	Form No. 1 balance (p.266) for amortization		1,145
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	(605,053)	(88,857)	(63,390)	
ADIT-283	0	(5,782)	(1,720)	
ADIT-190	85	123,134	15,169	
Subtotal	(604,968)	28,395	(49,941)	
Wages & Salary Allocator			5,3412%	
Gross Plant Allocator		14,7283%		
End of Year ADIT	(604,968)	4,182	(2,667)	(603,453)

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	(13,456)	(13,456)				Not applicable to Transmission Cost of Service calculation.
BAD DEBTS	14,870	14,870				For tax purposes bad debts are deductible when they are deemed to be uncollectible / worthless.
CAPITAL LEASE	-	-				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	-	-				Not applicable to Transmission Cost of Service calculation.
CAPITALIZED INTEREST OPERATING CWIP	146,164	146,164				Represents tax capitalized interest on projects in CWIP - increase in taxable income.
CAPITALIZED INTEREST OPERATING IN SERVICE	121,080			121,080		Represents tax "In Service" capitalized Interest placed in service net of tax amortization.
CAPITALIZED O&M EXP - DISTRIBUTION	6,668	6,668				Not applicable to Transmission Cost of Service calculation.
CIAC DC - NONOP CWIP	542	542				Not applicable to Transmission Cost of Service calculation.
CIAC DC - NONOP IN SERVICE	1,708	1,708				Not applicable to Transmission Cost of Service calculation.
CIAC NC - NONOP CWIP	303	303				Not applicable to Transmission Cost of Service calculation.
CIAC NC - NONOP IN SERVICE	2,210	2,210				Not applicable to Transmission Cost of Service calculation.
CIAC VA - NONOP CWIP	16,571	16,571				Not applicable to Transmission Cost of Service calculation.
CIAC VA - NONOP IN SERVICE	86,408	86,408				Not applicable to Transmission Cost of Service calculation.
CONTINGENT CLAIMS CURRENT	2,945	2,945				Not applicable to Transmission Cost of Service calculation.
CONTINGENT CLAIMS NONCURRENT	1,271	1,271				Not applicable to Transmission Cost of Service calculation.
CUSTOMER ACCOUNTS-RESERVE & REFUND	594	594				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	(53)	(53)				Not applicable to Transmission Cost of Service calculation.
DEFERRED GAIN/LOSS OPERATING	(397)			(397)		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	608	608				Not applicable to Transmission Cost of Service calculation.
DEFERRED REVENUE CURRENT	1,081	1,081				Not applicable to Transmission Cost of Service calculation.
DEFERRED SIT NONOP - OCI	(2,984)	(2,984)				Not applicable to Transmission Cost of Service calculation.
DFIT EFFECT ON SIT NONOP - OCI	833	833				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	6,033	6,033				Not applicable to Transmission Cost of Service calculation.
DSIT 190 OPERATING NONCURR ASSEST VA MIN	(16,988)	(16,988)				Not applicable to Transmission Cost of Service calculation.
DSIT 190 OPERATING NONCURR ASSEST W.V. NOL	106	106				Not applicable to Transmission Cost of Service calculation.
DSIT NONOPERATING DC	36	36				Not applicable to Transmission Cost of Service calculation.
DSIT NONOPERATING NC	5,905	5,905				Not applicable to Transmission Cost of Service calculation.
DSIT NONOPERATING VA	87,237	87,237				Not applicable to Transmission Cost of Service calculation.
DSIT NONOPERATING WV	2,692	2,692				Not applicable to Transmission Cost of Service calculation.
DSIT OPERATING DC	51	51				Not applicable to Transmission Cost of Service calculation.
DSIT OPERATING NC	8,507	8,507				Not applicable to Transmission Cost of Service calculation.
DSIT OPERATING VA	125,586	125,586				Not applicable to Transmission Cost of Service calculation.
DSIT OPERATING WV	3,897	3,897				Not applicable to Transmission Cost of Service calculation.
FAS 109 ITC DFIT DEFICIENCY (190)	5,156	5,156				Not applicable to Transmission Cost of Service calculation.
FAS 109 ITC DSIT DEFICIENCY D.C. (190)	0	0				Not applicable to Transmission Cost of Service calculation.
FAS 109 ITC DSIT DEFICIENCY N.C. (190)	60	60				Not applicable to Transmission Cost of Service calculation.
FAS 109 ITC DSIT DEFICIENCY VA (190)	883	883				Not applicable to Transmission Cost of Service calculation.
FAS 109 ITC DSIT DEFICIENCY W.V.(190)	27	27				Not applicable to Transmission Cost of Service calculation.
FAS 109 ITC DSIT GROSSUP D.C.	0	0				Not applicable to Transmission Cost of Service calculation.
FAS 109 ITC DSIT GROSSUP N.C.	38	38				Not applicable to Transmission Cost of Service calculation.
FAS 109 ITC DSIT GROSSUP VA	565	565				Not applicable to Transmission Cost of Service calculation.
FAS 109 ITC DSIT GROSSUP W.V.	17	17				Not applicable to Transmission Cost of Service calculation.
FAS 109 ITC GROSSUP (190)	3,298	3,298				Not applicable to Transmission Cost of Service calculation.
FAS 109 ITC REG LIAB	-	-				Not applicable to Transmission Cost of Service calculation.
FAS 133	41,137	41,137				Not applicable to Transmission Cost of Service calculation.
FAS 133 - CAPACITY HEDGE CURRENT ASSET	54	54				Not applicable to Transmission Cost of Service calculation.
FAS 133 - DEBT HEDGE CURRENT ASSET	1,760	1,760				Not applicable to Transmission Cost of Service calculation.
FAS 133 - DEBT VALUATION - MTM HEDGE NON	36,075	36,075				Not applicable to Transmission Cost of Service calculation.
FAS 133 - DEFERRED GAIN/LOSS CAPAC HEDGE NON CURRE	546	546				Not applicable to Transmission Cost of Service calculation.
FAS 133 - FTR HEDGE CURRENT ASSET	441	441				Not applicable to Transmission Cost of Service calculation.
FAS 133 - POWER HEDGE CURRENT ASSET	(200)	(200)				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	-	-				Not applicable to Transmission Cost of Service calculation.
FAS 143 ASSET OBLIGATION	16,821	16,737	85			Represents ARO accruals not deductible for tax.
FAS143 DECOMMISSIONING - NA	131,640	131,640				Represents ARO accruals not deductible for tax.
FAS143 DECOMMISSIONING - OTHER	186,380	186,380				Represents ARO accruals not deductible for tax.
FEDERAL EFFECT OF STATE NONOPERATING	11,774	11,774				Not applicable to Transmission Cost of Service calculation.
FEDERAL EFFECT OF STATE OPERATING	151,820	151,820				Not applicable to Transmission Cost of Service calculation.
FEDERAL TAX INTEREST EXPENSE NON CURRENT	-	-				Not applicable to Transmission Cost of Service calculation.
FIXED ASSETS FED EFFECT CURRENT CURRENT	1,504	1,504				Not applicable to Transmission Cost of Service calculation.
FIXED ASSETS FED EFFECT OF STATE	516	516				Not applicable to Transmission Cost of Service calculation.
FIXED ASSETS	-	-				Not applicable to Transmission Cost of Service calculation.
FIXED ASSETS NON CURRENT CURRENT	-	-				Not applicable to Transmission Cost of Service calculation.

FLEET LEASE CREDIT - CURRENT	6			6		Books amortize the fleet lease extension credit over the new lease; tax takes the deduction when incurred.
FLEET LEASE CREDIT - NONCURRENT	1			1		Books amortizes the fleet lease extension credit over the new lease; tax takes the deduction when incurred.
FUEL DEF CURRENT LIAB	29	29				Not applicable to Transmission Cost of Service calculation.
FUEL DEF NON CUR LIAB	3,622	3,622				Not applicable to Transmission Cost of Service calculation.
FUEL DEF OTHER NON CUR LIAB	5,278	5,278				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	116	116				Books include income when meter is read; taxed when service is provided.
HEADWATER BENEFITS	923	923				Not applicable to Transmission Cost of Service calculation.
INT STOR NORTH ANNA	4,252	4,252				Books recognizes the expense as incurred. For tax the deduction is recognized when the casks are filled.
INT STOR SURRY	(905)	(905)				Books recognizes the expense as incurred. For tax the deduction is recognized when the casks are filled.
LONG TERM DISABILITY RESERVE	7,733			7,733		Book estimate accrued and expensed; tax deduction when paid.
METERS	1,882	1,882				Books pre-capitalize when purchased; tax purposes when installed.
NOL	71,478	71,478				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	11,274			11,274		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	2,444			2,444		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	206	206				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	(4,652)	(4,652)				Not applicable to Transmission Cost of Service calculation.
REG FUEL HEDGE NONOP	4,669	4,669				Not applicable to Transmission Cost of Service calculation.
REG LIAB - DEFERRED DISQUALIFIED DEBT NOT	0	0				Not applicable to Transmission Cost of Service calculation.
REG LIAB - DEFERRED G/L CAPACITY HEDGE - CURRENT	-	-				Not applicable to Transmission Cost of Service calculation.
REG LIAB - DEFERRED G/L CAPACITY HEDGE - NON CUR	-	-				Not applicable to Transmission Cost of Service calculation.
REG LIAB - DEFERRED G/L POWER HEDGE CURRENT	-	-				Not applicable to Transmission Cost of Service calculation.
REG LIAB - DEFERRED VALUATION - MTM - NON CURRENT	0	0				Not applicable to Transmission Cost of Service calculation.
REG LIAB - FTR CURRENT	-	-				Not applicable to Transmission Cost of Service calculation.
REG LIAB AS REC COSTS - VA NON CURRENT	192	192				Not applicable to Transmission Cost of Service calculation.
REG LIAB ATRR NON CURRENT	4,066	4,066				Not applicable to Transmission Cost of Service calculation.
REG LIAB CURRENT RIDER A6 BEAR GARDEN AFUDC DEBT	3	3				Not applicable to Transmission Cost of Service calculation.
REG LIAB CURRENT RIDER A6 BEAR GARDEN COST	-	-				Not applicable to Transmission Cost of Service calculation.
REG LIAB OTHER NON CURR DOE SETTLEMENT	-	-				Not applicable to Transmission Cost of Service calculation.
REG LIAB PLANT CONTRA VASLSTX	13,348	13,348				Not applicable to Transmission Cost of Service calculation.
REG LIAB VA OTHER CURRENT	9,939	9,939				Not applicable to Transmission Cost of Service calculation.
REG LIABILITY DECOMMISSIONING	160,162	160,162				Not applicable to Transmission Cost of Service calculation.
REG LIABILITY HEDGES DEBT	-	-				Not applicable to Transmission Cost of Service calculation.
REG RATE REFUND - CURRENT	17,736	17,736				Not applicable to Transmission Cost of Service calculation.
REG RATE REFUND - NONCURRENT	-	-				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	-	-				Not applicable to Transmission Cost of Service calculation.
REGULATORY ASSET - VA SLS TAX	-	-				Not applicable to Transmission Cost of Service calculation.
RENEWABLE ENERGY RESOURCE CREDIT	4	4				Not applicable to Transmission Cost of Service calculation.
RESTRICTED STOCK AWARD	-	-				Not applicable to Transmission Cost of Service calculation.
RETIREMENT - (FASB 87)	7,056			7,056		Book estimate accrued and expensed; tax deduction when paid.
RETIREMENT - EXEC SUPP RET (ESRP) - NONOP	(50)	(50)				Not applicable to Transmission Cost of Service calculation.
RETIREMENT - SUPPLEMENTAL RETIREMENT	132	132				Not applicable to Transmission Cost of Service calculation.
SEPARATION/VERT	381			381		Book amount accrued and expensed; tax deduction when paid. These amounts will be paid in the next 12 months.
SEPARATION/VERT - NON CURRENT	-	-				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	12,095	12,095				Not applicable to Transmission Cost of Service calculation.
W.VA. STATE POLLUTION CONTROL - FEDERAL EFFECT	2,024	2,024				Federal effect of state deductions.
WEST VA PROPERTY TAX	2,922	2,922				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	13,536	13,536				Not applicable to Transmission Cost of Service calculation.
DEFERRED SIT NONOP - OCI	2,998	2,998				Not applicable to Transmission Cost of Service calculation.
DFIT EFFECT ON SIT NONOP - OCI	5	5				Not applicable to Transmission Cost of Service calculation.
EMISSIONS ALLOWANCES	19,911	19,911				Not applicable to Transmission Cost of Service calculation.
FEDERAL TAX INTEREST EXPENSE NC	649	649				Not applicable to Transmission Cost of Service calculation.
REG ASSET - PLANT	6,184	6,184				Not applicable to Transmission Cost of Service calculation.
REG ASSET - HEDGE DEBT DE-DESIGNATED DEBT NOT ISSUED	1,466	1,466				Not applicable to Transmission Cost of Service calculation.
REG ASSET - DEFERRED G/L POWER HEDGE CURRENT	200	200				Not applicable to Transmission Cost of Service calculation.
DEFERRED FUEL EXPENSE	0	0				Not applicable to Transmission Cost of Service calculation.
ROUNDING	0	0				Not applicable to Transmission Cost of Service calculation.
Subtotal - p234	1,586,814	1,437,152	85	123,134	26,444	
Less FASB 109 Above if not separately removed	10,045	10,045	-	-	-	
Less FASB 106 Above if not separately removed	11,274	0	0	0	11,274	
Total	1,565,495	1,427,107	85	123,134	15,169	

## 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

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	(4)	(4)				Represents the amount of amortization of AFC in service not allowable for tax.
AFC DEFERRED TAX - FUEL IN SERVICE	8	8				Represents the amount of amortization of AFC in service not allowable for tax.
AFC DEFERRED TAX - FUEL IN SERVICE NA	3	3				Represents the amount of amortization of AFC in service not allowable for tax.
AFC DEFERRED TAX - PLANT CWIP	(10,041)	(10,041)				Represents the amount of amortization of AFC in service not allowable for tax.
AFC DEFERRED TAX - PLANT IN SERVICE	(24,958)	(8,626)	(16,332)			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	434			434		Represents the unallowable amount of book interest.
CAP EXPENSE	(32,276)	(32,276)				Capitalized for books and current deduction for tax as repairs.
CAPITAL LEASE	-	-				Not applicable to Transmission Cost of Service calculation.
CASUALTY LOSS	(89,409)			(89,409)		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	5,018			5,018		Represents a decrease to tax depreciation (Sec 162) as a result of casualty loss (Sec 165) reduction to tax basis.
COMPUTER SOFTWARE-BOOK AMORT	32,372				32,372	Represents total Book Computer Software Amortization Schedule M addition.
COMPUTER SOFTWARE-CWIP	(8,542)	(8,542)				Represents the allowable "In house" deduction for tax.
COMPUTER SOFTWARE-TAX AMORT	(49,683)				(49,683)	Total tax amortization shown as a schedule M deduction and add back total book amortization.
COST OF REMOVAL	(27,472)	(25,036)	(491)		(1,945)	Represents the actual cost of removal allowable for tax over the accrued amount.
DECOMMISSIONING	-	-				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.
DSIT NONOPERATING DC	(0)	(0)				Not applicable to Transmission Cost of Service calculation.
DSIT NONOPERATING NC	(2)	(2)				Not applicable to Transmission Cost of Service calculation.
DSIT NONOPERATING VA	(5,734)	(5,734)				Not applicable to Transmission Cost of Service calculation.
DSIT NONOPERATING WV	(1)	(1)				Not applicable to Transmission Cost of Service calculation.
DSIT OPERATING DC	(170)	(170)				Not applicable to Transmission Cost of Service calculation.
DSIT OPERATING NC	(31,338)	(31,338)				Not applicable to Transmission Cost of Service calculation.
DSIT OPERATING VA	(258,900)	(258,900)				Not applicable to Transmission Cost of Service calculation.
DSIT OPERATING WV	(18,664)	(18,664)				Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DFIT DEFICIENCY (282)	(21,683)	(21,683)				Not applicable to Transmission Cost of Service calculation.
FAS 109 PLANT DFIT DEFICIENCY (282)	(26,365)	(26,365)				Not applicable to Transmission Cost of Service calculation.
FAS 109 PLANT DFIT DEFICIENCY (282) - ALTA VISTA	(50)	(50)				Not applicable to Transmission Cost of Service calculation.
FAS 109 PLANT DFIT DEFICIENCY (282) - BEAR GARDEN	(811)	(811)				Not applicable to Transmission Cost of Service calculation.
FAS 109 PLANT DFIT DEFICIENCY (282) - BREMO RIDER	0	0				Not applicable to Transmission Cost of Service calculation.
FAS 109 PLANT DFIT DEFICIENCY (282) - BRUNSWICK RI	(10)	(10)				Not applicable to Transmission Cost of Service calculation.
FAS 109 PLANT DFIT DEFICIENCY (282) -	-	-				Not applicable to Transmission Cost of Service calculation.
FAS 109 PLANT DFIT DEFICIENCY (282) - HALIFAX	(0)	(0)				Not applicable to Transmission Cost of Service calculation.
FAS 109 PLANT DFIT DEFICIENCY (282) - HOPEWELL RID	(36)	(36)				Not applicable to Transmission Cost of Service calculation.
FAS 109 PLANT DFIT DEFICIENCY (282) - NAIH RIDER	(11,096)	(11,096)				Not applicable to Transmission Cost of Service calculation.
FAS 109 PLANT DFIT DEFICIENCY (282) - PPT RIDER	(27)	(27)				Not applicable to Transmission Cost of Service calculation.
FAS 109 PLANT DFIT DEFICIENCY (282) - SOUTHAMPTON	(36)	(36)				Not applicable to Transmission Cost of Service calculation.
FAS 109 PLANT DFIT DEFICIENCY (282) - VCHEC RIDER	(3,680)	(3,680)				Not applicable to Transmission Cost of Service calculation.
FAS 109 PLANT DFIT DEFICIENCY (282) - WARREN RIDER	(519)	(519)				Not applicable to Transmission Cost of Service calculation.
FAS 109 PLANT DSIT DEFICIENCY D.C. (282)	(3)	(3)				Not applicable to Transmission Cost of Service calculation.
FAS 109 PLANT DSIT DEFICIENCY D.C. (282) - ALTAVIS	(0)	(0)				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) - HALIFAX	0	0				Not applicable to Transmission Cost of Service calculation.
FAS 109 PLANT DSIT DEFICIENCY D.C. (282) - HOPEWELL	(0)	(0)				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	(0)	(0)				Not applicable to Transmission Cost of Service calculation.
FAS 109 PLANT DSIT DEFICIENCY D.C. (282) - SOUTHAM	(0)	(0)				Not applicable to Transmission Cost of Service calculation.
FAS 109 PLANT DSIT DEFICIENCY D.C. (282) - VCHEC R	0	0				Not applicable to Transmission Cost of Service calculation.
FAS 109 PLANT DSIT DEFICIENCY D.C. (282) - WARREN	(0)	(0)				Not applicable to Transmission Cost of Service calculation.
FAS 109 PLANT DSIT DEFICIENCY N.C. (282)	(313)	(313)				Not applicable to Transmission Cost of Service calculation.
FAS 109 PLANT DSIT DEFICIENCY N.C. (282) - ALTAVIS	(1)	(1)				Not applicable to Transmission Cost of Service calculation.
FAS 109 PLANT DSIT DEFICIENCY N.C. (282) - BEAR GA	(10)	(10)				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) - BRUNSWI	(0)	(0)				Not applicable to Transmission Cost of Service calculation.
FAS 109 PLANT DSIT DEFICIENCY N.C. (282) - HALIFAX	0	0				Not applicable to Transmission Cost of Service calculation.
FAS 109 PLANT DSIT DEFICIENCY N.C. (282) - HOPEWELL	(0)	(0)				Not applicable to Transmission Cost of Service calculation.
FAS 109 PLANT DSIT DEFICIENCY N.C. (282) - NAIH R	(126)	(126)				Not applicable to Transmission Cost of Service calculation.
FAS 109 PLANT DSIT DEFICIENCY N.C. (282) - PPT RIDER	(0)	(0)				Not applicable to Transmission Cost of Service calculation.
FAS 109 PLANT DSIT DEFICIENCY N.C. (282) - SOUTHAM	(0)	(0)				Not applicable to Transmission Cost of Service calculation.
FAS 109 PLANT DSIT DEFICIENCY N.C. (282) - VCHEC R	(45)	(45)				Not applicable to Transmission Cost of Service calculation.
FAS 109 PLANT DSIT DEFICIENCY N.C. (282) - WARREN	(6)	(6)				Not applicable to Transmission Cost of Service calculation.
FAS 109 PLANT DSIT DEFICIENCY VA (282)	(4,687)	(4,687)				Not applicable to Transmission Cost of Service calculation.
FAS 109 PLANT DSIT DEFICIENCY VA (282) - ALTAVISTA	(8)	(8)				Not applicable to Transmission Cost of Service calculation.
FAS 109 PLANT DSIT DEFICIENCY VA (282) - BEAR GARD	(139)	(139)				Not applicable to Transmission Cost of Service calculation.
FAS 109 PLANT DSIT DEFICIENCY VA (282) - BREMO RID	(0)	(0)				Not applicable to Transmission Cost of Service calculation.
FAS 109 PLANT DSIT DEFICIENCY VA (282) - BRUNSWICK	(2)	(2)				Not applicable to Transmission Cost of Service calculation.
FAS 109 PLANT DSIT DEFICIENCY VA (282) - HALIFAX	0	0				Not applicable to Transmission Cost of Service calculation.
FAS 109 PLANT DSIT DEFICIENCY VA (282) - HOPEWELL	(6)	(6)				Not applicable to Transmission Cost of Service calculation.
FAS 109 PLANT DSIT DEFICIENCY VA (282) - NAIH RID	(1,898)	(1,898)				Not applicable to Transmission Cost of Service calculation.
FAS 109 PLANT DSIT DEFICIENCY VA (282) - PPT RIDER	(5)	(5)				Not applicable to Transmission Cost of Service calculation.
FAS 109 PLANT DSIT DEFICIENCY VA (282) - SOUTHAMPT	(6)	(6)				Not applicable to Transmission Cost of Service calculation.
FAS 109 PLANT DSIT DEFICIENCY VA (282) - VCHEC RID	(633)	(633)				Not applicable to Transmission Cost of Service calculation.
FAS 109 PLANT DSIT DEFICIENCY VA (282) - WARREN RI	(49)	(49)				Not applicable to Transmission Cost of Service calculation.
FAS 109 PLANT DSIT DEFICIENCY W.V. (282)	(185)	(185)				Not applicable to Transmission Cost of Service calculation.
FAS 109 PLANT DSIT DEFICIENCY W.V. (282) - ALTAVIS	(0)	(0)				Not applicable to Transmission Cost of Service calculation.
FAS 109 PLANT DSIT DEFICIENCY W.V. (282) - BEAR GA	(4)	(4)				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) - BRUNSWI	(0)	(0)				Not applicable to Transmission Cost of Service calculation.
FAS 109 PLANT DSIT DEFICIENCY W.V. (282) - HOPEWELL	(0)	(0)				Not applicable to Transmission Cost of Service calculation.
FAS 109 PLANT DSIT DEFICIENCY W.V. (282) - NAIH R	(59)	(59)				Not applicable to Transmission Cost of Service calculation.
FAS 109 PLANT DSIT DEFICIENCY W.V. (282) - PPT RID	(0)	(0)				Not applicable to Transmission Cost of Service calculation.
FAS 109 PLANT DSIT DEFICIENCY W.V. (282) - SOUTHAM	(0)	(0)				Not applicable to Transmission Cost of Service calculation.
FAS 109 PLANT DSIT DEFICIENCY W.V. (282) - VCHEC R	(18)	(18)				Not applicable to Transmission Cost of Service calculation.
FAS 109 PLANT DSIT DEFICIENCY W.V. (282) - WARREN	(3)	(3)				Not applicable to Transmission Cost of Service calculation.
FEDERAL EFFECT OF STATE NONOPERATING	(6,270)	(6,270)				Not applicable to Transmission Cost of Service calculation.
FEDERAL EFFECT OF STATE OPERATING	(39,820)	(39,820)				Not applicable to Transmission Cost of Service calculation.
FIXED ASSETS	(5,001)			(5,001)		Represents IRS audit adjustments to plant-related differences.
FIXED ASSETS - D.C.	-	-				Represents the state impact of IRS Audit adjustments to plant related differences.
FIXED ASSETS - NC	-	-				Represents the state impact of IRS Audit adjustments to plant related differences.
FIXED ASSETS - VA	-	-				Represents the state impact of IRS Audit adjustments to plant related differences.
FIXED ASSETS - W.V.	-	-				Represents the state impact of IRS Audit adjustments to plant related differences.
GAIN/(LOSS) INTERCO SALES - BOOK/TAX	(87)	(87)				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	-	-				Represents the difference between book and tax related to the disposal of telecommunication equipment. Recognized for tax purposes when utilized.
LIBERALIZED DEPRECIATION - FUEL	-	-				Represents difference between book burn of nuclear fuel based on usage vs. tax depreciation.
LIBERALIZED DEPRECIATION - FUEL CWIP	(0)	(0)				Represents the difference between book CWIP and Tax CWIP.
LIBERALIZED DEPRECIATION - PLANT ACUFIL	(3,636,969)	(3,004,605)	(588,230)		(44,134)	Difference between book and tax depreciation taking in consideration flow-through and ARAM.
LIBERALIZED DEPRECIATION - PLANT LAND FUTURE USE	290	290				Not applicable to Transmission Cost of Service calculation.
LIBERALIZED DEPRECIATION - PLANT LAND NON UTILITY	(525)	(525)				Not applicable to Transmission Cost of Service calculation.
LIBERALIZED DEPRECIATION - PLANT OPER LAND	-	-				Not applicable to Transmission Cost of Service calculation.
LIBERALIZED DEPRECIATION - PLANT OTHER	(172,709)	(172,709)				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	-	-				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				Not applicable to Transmission Cost of Service calculation.
SEC 169 FERC 281	191,839	191,839				Not applicable to Transmission Cost of Service calculation.
CAPITAL LEASE	(19)	(19)				Not applicable to Transmission Cost of Service calculation.
NUCLEAR FUEL - PERMANENT DISPOSAL	(294)	(294)				Not applicable to Transmission Cost of Service calculation.
ROUND	(0)	(0)				Not applicable to Transmission Cost of Service calculation.
<b>Subtotal - p275 (Form 1-F filer: see note 6 below)</b>	<b>(4,262,419)</b>	<b>(3,505,019)</b>	<b>(605,053)</b>	<b>(88,957)</b>	<b>(63,390)</b>	
Less FASB 109 Above if not separately removed	(72,529)	(72,529)	0	0	0	
Less FASB 106 Above if not separately removed	0	0	0	0	0	
<b>Total</b>	<b>(4,189,890)</b>	<b>(3,432,489)</b>	<b>(605,053)</b>	<b>(88,957)</b>	<b>(63,390)</b>	

## 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

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	-	-	-	-	-	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	(42,059)	(42,059)				Not applicable to Transmission Cost of Service calculation.
DECOMMISSIONING	(110)	(110)				Not applicable to Transmission Cost of Service calculation.
DECOMMISSIONING TRUST - UNREALIZED GAIN/LOSS - NC Total	(90,344)	(90,344)				Not applicable to Transmission Cost of Service calculation.
DECOMMISSIONING TRUST BOOK INCOME Total	(339,768)	(339,768)				Not applicable to Transmission Cost of Service calculation.
DEFERRED FUEL EXPENSE Total	29,396	29,396				Not applicable to Transmission Cost of Service calculation.
DEFERRED FUEL EXPENSE - OTHER Total	(0)	(0)				Not applicable to Transmission Cost of Service calculation.
DEFERRED FUEL EXPENSE - OTHER CURRENT Total	(1,228)	(1,228)				Not applicable to Transmission Cost of Service calculation.
DEFERRED FUEL EXPENSE CURRENT Total	(27,294)	(27,294)				Not applicable to Transmission Cost of Service calculation.
DEFERRED SIT NONOP - OCI Total	-	-				Not applicable to Transmission Cost of Service calculation.
DFIT 190 NONOPERATING CURRENT ASSET Total	-	-				Not applicable to Transmission Cost of Service calculation.
DFIT 190 NONOPERATING NONCURR ASSET Total	-	-				Not applicable to Transmission Cost of Service calculation.
DFIT 190 OPERATING CURRENT ASSET Total	-	-				Not applicable to Transmission Cost of Service calculation.
DFIT 190 OPERATING NONCURR ASSET Total	-	-				Not applicable to Transmission Cost of Service calculation.
DFIT 190 OPERATING NONCURRENT LIAB Total	-	-				Not applicable to Transmission Cost of Service calculation.
DFIT 283 NONOPERATING NONCURRENT LIAB Total	-	-				Not applicable to Transmission Cost of Service calculation.
DFIT 283 OPERATING NONCURRENT LIAB Total	-	-				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	(2,956)	(2,956)				Not applicable to Transmission Cost of Service calculation.
DOE SETTLEMENT CURRENT	(25,133)	(25,133)				Not applicable to Transmission Cost of Service calculation.
DSIT 283 NONOP CURRENT LIABILITY D.C. Total	-	-				Not applicable to Transmission Cost of Service calculation.
DSIT 283 NONOP CURRENT LIABILITY N.C. Total	-	-				Not applicable to Transmission Cost of Service calculation.
DSIT 283 NONOP CURRENT LIABILITY VA Total	-	-				Not applicable to Transmission Cost of Service calculation.
DSIT 283 NONOP CURRENT LIABILITY W.V. Total	-	-				Not applicable to Transmission Cost of Service calculation.
DSIT 283 NONOP NONCURRENT LIABILITY D.C. Total	-	-				Not applicable to Transmission Cost of Service calculation.
DSIT 283 NONOP NONCURRENT LIABILITY N.C. Total	-	-				Not applicable to Transmission Cost of Service calculation.
DSIT 283 NONOP NONCURRENT LIABILITY VA Total	-	-				Not applicable to Transmission Cost of Service calculation.
DSIT 283 NONOP NONCURRENT LIABILITY W.V. Total	-	-				Not applicable to Transmission Cost of Service calculation.
DSIT 283 OP OTHER NONCURR LIAB D.C. Total	10	10				Not applicable to Transmission Cost of Service calculation.
DSIT 283 OP OTHER NONCURR LIAB N.C. Total	-	-				Not applicable to Transmission Cost of Service calculation.
DSIT 283 OP OTHER NONCURR LIAB VA Total	-	-				Not applicable to Transmission Cost of Service calculation.
DSIT 283 OP OTHER NONCURR LIAB VA MIN Total	(10)	(10)				Not applicable to Transmission Cost of Service calculation.
DSIT 283 OP OTHER NONCURR LIAB W.V. Total	-	-				Not applicable to Transmission Cost of Service calculation.
DSIT 283 OPERATING CURRENT LIABILITY D.C. Total	-	-				Not applicable to Transmission Cost of Service calculation.
DSIT 283 OPERATING CURRENT LIABILITY N.C. Total	-	-				Not applicable to Transmission Cost of Service calculation.
DSIT 283 OPERATING CURRENT LIABILITY VA Total	-	-				Not applicable to Transmission Cost of Service calculation.
DSIT 283 OPERATING CURRENT LIABILITY W.V. Total	-	-				Not applicable to Transmission Cost of Service calculation.
DSIT NONOPERATING DC	(10)	(10)				Not applicable to Transmission Cost of Service calculation.
DSIT NONOPERATING NC	(1,719)	(1,719)				Not applicable to Transmission Cost of Service calculation.
DSIT NONOPERATING VA	(25,396)	(25,396)				Not applicable to Transmission Cost of Service calculation.
DSIT NONOPERATING WV	(779)	(779)				Not applicable to Transmission Cost of Service calculation.
DSIT OPERATING DC	(47)	(47)				Not applicable to Transmission Cost of Service calculation.
DSIT OPERATING NC	(7,778)	(7,778)				Not applicable to Transmission Cost of Service calculation.
DSIT OPERATING VA	(114,895)	(114,895)				Not applicable to Transmission Cost of Service calculation.
DSIT OPERATING WV	(3,782)	(3,782)				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	(28,603)	(28,603)				Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DFIT GROSSUP (283) - ALTAVISTA RIDER	(73)	(73)				Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DFIT GROSSUP (283) - BEAR GARDEN RID Total	(519)	(519)				Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DFIT GROSSUP (283) - BREMO RIDER Total	(6)	(6)				Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DFIT GROSSUP (283) - HALIFAX RIDER Total	11	11				Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DFIT GROSSUP (283) - HOPEWELL RIDER	(34)	(34)				Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DFIT GROSSUP (283) - NAIH RIDER Total	(7,097)	(7,097)				Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DFIT GROSSUP (283) - PP7 RIDER Total	(17)	(17)				Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DFIT GROSSUP (283) - SOUTHAMPTON RID	(23)	(23)				Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DFIT GROSSUP (283) - VCHEC RIDER Total	(2,361)	(2,361)				Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DFIT GROSSUP (283) - VCHEC RIDER CUR Total	-	-				Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DFIT GROSSUP (283) - VCHEC RIDER NON Total	-	-				Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DFIT GROSSUP (283) - WARREN RIDER Total	(332)	(332)				Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP DC Total	(2)	(2)				Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP DC - ALTAVISTA RIDER	(0)	(0)				Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP DC - BEAR GARDEN RIDER Total	0	0				Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP DC - BREMO RIDER Total	0	0				Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP DC - HALIFAX RIDER	0	0				Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP DC - HOPEWELL RIDER	(0)	(0)				Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP DC - NAIH RIDER Total	(1)	(1)				Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP DC - PP7 RIDER	(0)	(0)				Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP DC - SOUTHAMPTON RIDER	(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 Total	-	-				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	(330)	(330)				Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP NC - ALTAVISTA RIDER	(0)	(0)				Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP NC - BEAR GARDEN RIDER Total	(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 - BRUNSWICK RIDER Total	(0)	(0)				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 - HOPEWELL RIDER	(0)	(0)				Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP NC - NAIH RIDER Total	(80)	(80)				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 - SOUTHAMPTON RIDER	(0)	(0)				Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP NC - VCHEC RIDER Total	(29)	(29)				Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP NC - VCHEC RIDER CURR Total	-	-				Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP NC - VCHEC RIDER NONCUR Total	-	-				Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP NC - WARREN RIDER Total	(4)	(4)				Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP VA Total	(4,903)	(4,903)				Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP VA - ALTAVISTA RIDER	(5)	(5)				Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP VA - BEAR GARDEN RIDER Total	(89)	(89)				Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP VA - BREMO RIDER Total	(1)	(1)				Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP VA - GENERATION RIDER Total	-	-				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 - HOPEWELL RIDER	(4)	(4)		Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP VA - NAIH RIDER Total	(1,214)	(1,214)		Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP VA - PP7 RIDER Total	(3)	(3)		Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP VA - SOUTHAMPTON RIDER	(4)	(4)		Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP VA - VCHEC RIDER Total	(406)	(406)		Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP VA - VCHEC RIDER CURR Total	-	-		Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP VA - VCHEC RIDER NONCUR Total	-	-		Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP VA - WARREN RIDER Total	(57)	(57)		Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP WV Total	(151)	(151)		Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP WV - ALTAVISTA RIDER	(0)	(0)		Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP WV - BEAR GARDEN RIDER Total	(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 - BRUNSWICK RIDER Total	(0)	(0)		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 - HOPEWELL RIDER	(0)	(0)		Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP WV - NAIH RIDER Total	(38)	(38)		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 - SOUTHAMPTON RIDER	(0)	(0)		Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP WV - VCHEC RIDER Total	(12)	(12)		Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP WV - VCHEC RIDER CURR Total	-	-		Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP WV - VCHEC RIDER NONCUR Total	-	-		Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP WV - WARREN RIDER Total	(2)	(2)		Not applicable to Transmission Cost of Service calculation.
FAS 133 Total	(41,138)	(41,138)		Not applicable to Transmission Cost of Service calculation.
FAS 133 - FTR HEDGE CURRENT ASSET Total	-	-		Not applicable to Transmission Cost of Service calculation.
FAS 133 REG FUEL HEDGE NONCURRENT Total	-	-		Not applicable to Transmission Cost of Service calculation.
FAS 133-DEBT VALUATION - MTM - CURRENT LIAB Total	0	0		Not applicable to Transmission Cost of Service calculation.
FAS 133-DEFERRED G/L CAPACITY HEDGE - NON CURRENT Total	-	-		Not applicable to Transmission Cost of Service calculation.
FAS 133-DEFERRED G/L CAPACITY HEDGE CURRENT LIAB Total	-	-		Not applicable to Transmission Cost of Service calculation.
FAS 133-DEFERRED G/L POWER HEDGE - CURRENT LIAB Total	-	-		Not applicable to Transmission Cost of Service calculation.
FAS 133-DEFERRED VALUATION- MTM NON CURRENT LIAB Total	(0)	(0)		Not applicable to Transmission Cost of Service calculation.
FAS 133-FTR CURRENT LIAB Total	-	-		Not applicable to Transmission Cost of Service calculation.
FEDERAL EFFECT OF STATE NONOPERATING	(27,284)	(27,284)		Not applicable to Transmission Cost of Service calculation.
FEDERAL EFFECT OF STATE OPERATING	(2,585)	(2,585)		Not applicable to Transmission Cost of Service calculation.
FEDERAL TAX INTEREST EXPENSE Total	(34)	(34)		Not applicable to Transmission Cost of Service calculation.
FEDERAL TAX INTEREST EXPENSE NON CURRENT Total	-	-		Not applicable to Transmission Cost of Service calculation.
FIXED ASSETS FED EFFECT OF STATE	547	547		Not applicable to Transmission Cost of Service calculation.
FUEL HANDLING COSTS Total	(157)	(157)		Not applicable to Transmission Cost of Service calculation.
GOODWILL AMORTIZATION Total	-	-		Not applicable to Transmission Cost of Service calculation.
NON CURRENT REC A4 ELEC TRAN Total	(1,610)	(1,610)		Not applicable to Transmission Cost of Service calculation.
POWERTREE CARBON CO, LLC Total	(34)	(34)		Not applicable to Transmission Cost of Service calculation.
REACQUIRED DEBT GAIN(LOSS) Total	(1,598)	(1,598)		Not applicable to Transmission Cost of Service calculation.
REG ASSET - A4 RAC COSTS CURRENT Total	(15,246)	(15,246)		Not applicable to Transmission Cost of Service calculation.
REG ASSET - A4 RAC COSTS NONCURRENT Total	(5,725)	(5,725)		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	(4,235)	(4,235)		Not applicable to Transmission Cost of Service calculation.
REG ASSET - DEBT VALUATION - MTM - CURRENT	(1,760)	(1,760)		Not applicable to Transmission Cost of Service calculation.
REG ASSET - DEFERRED G/L CAPACITY HEDGE CURRENT Total	(54)	(54)		Not applicable to Transmission Cost of Service calculation.
REG ASSET - DEFERRED G/L POWER HEDGE CURRENT Total	-	-		Not applicable to Transmission Cost of Service calculation.
REG ASSET - FTR - CURRENT Total	(441)	(441)		Not applicable to Transmission Cost of Service calculation.
REG ASSET - PLANT CURRENT	(9,504)	(9,504)		Not applicable to Transmission Cost of Service calculation.
REG ASSET CURRENT RIDER A4 NON VA OTHER Total	(2,267)	(2,267)		Not applicable to Transmission Cost of Service calculation.
REG ASSET CURRENT RIDER A5 DSM Total	(175)	(175)		Not applicable to Transmission Cost of Service calculation.
REG ASSET CURRENT RIDER A6 ALTAVISTA AFUDC DEBT Total	(11)	(11)		Not applicable to Transmission Cost of Service calculation.
REG ASSET CURRENT RIDER A6 BEAR GARDEN AFUDC DEBT Total	29	29		Not applicable to Transmission Cost of Service calculation.
REG ASSET CURRENT RIDER A6 BEAR GARDEN COST RESERV Total	(172)	(172)		Not applicable to Transmission Cost of Service calculation.
REG ASSET CURRENT RIDER A6 HOPEWELL AFUDC DEBT Total	(10)	(10)		Not applicable to Transmission Cost of Service calculation.
REG ASSET CURRENT RIDER A6 SOUTHAMPTON AFUDC DEBT Total	(8)	(8)		Not applicable to Transmission Cost of Service calculation.
REG ASSET CURRENT RIDER A6 HALIFAX AFUDC DEBT Total	-	-		Not applicable to Transmission Cost of Service calculation.
REG ASSET CURRENT RIDER A6 VCHEC AFUDC DEBT Total	(674)	(674)		Not applicable to Transmission Cost of Service calculation.
REG ASSET CURRENT RIDER A6 VCHEC COST RESERVE Total	(1,304)	(1,304)		Not applicable to Transmission Cost of Service calculation.
REG ASSET CURRENT RIDER A6 WARREN AFUDC DEBT Total	(86)	(86)		Not applicable to Transmission Cost of Service calculation.
REG ASSET - DEBT VALUATION - MTM - NON CURRENT Total	(36,075)	(36,075)		Not applicable to Transmission Cost of Service calculation.
REG ASSET - DEFERRED GAIN/LOSS CAPAC HEDGE NONCUR Total	(546)	(546)		Not applicable to Transmission Cost of Service calculation.
REG ASSET NONCUR RIDER A6 ALTAVISTA AFUDC DEBT Total	(8)	(8)		Not applicable to Transmission Cost of Service calculation.
REG ASSET NONCUR RIDER A6 BEAR GARDEN AFUDC DEBT Total	(641)	(641)		Not applicable to Transmission Cost of Service calculation.
REG ASSET NONCUR RIDER A6 BEAR GARDEN COST RESERVE Total	(2,458)	(2,458)		Not applicable to Transmission Cost of Service calculation.
REG ASSET NONCUR RIDER A6 BRUNSWICK AFUDC DEBT Total	(4)	(4)		Not applicable to Transmission Cost of Service calculation.
REG ASSET NONCUR RIDER A6 HALIFAX AFUDC DEBT Total	(0)	(0)		Not applicable to Transmission Cost of Service calculation.
REG ASSET NONCUR RIDER A6 HOPEWELL AFUDC DEBT Total	(4)	(4)		Not applicable to Transmission Cost of Service calculation.
REG ASSET NONCUR RIDER A6 NAIH AFUDC DEBT Total	(4,024)	(4,024)		Not applicable to Transmission Cost of Service calculation.
REG ASSET NONCUR RIDER A6 NAIH COST RESERVE Total	(283)	(283)		Not applicable to Transmission Cost of Service calculation.
REG ASSET NONCUR RIDER A6 PP7 AFUDC DEBT Total	(11)	(11)		Not applicable to Transmission Cost of Service calculation.
REG ASSET NONCUR RIDER A6 SOUTHAMPTON AFUDC DEBT Total	(6)	(6)		Not applicable to Transmission Cost of Service calculation.
REG ASSET NONCUR RIDER A6 VCHEC AFUDC DEBT Total	(588)	(588)		Not applicable to Transmission Cost of Service calculation.
REG ASSET NONCUR RIDER A6 VCHEC COST RESERVE Total	(5,274)	(5,274)		Not applicable to Transmission Cost of Service calculation.
REG ASSET NONCUR RIDER A6 WARREN AFUDC DEBT Total	(135)	(135)		Not applicable to Transmission Cost of Service calculation.
REG ASSET NONCUR RIDER A6 WARREN COST RESERVE Total	(7)	(7)		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	(1,686)	(1,686)		Not applicable to Transmission Cost of Service calculation.
REGULATORY ASSET - D & D Total	-	-		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	(1,720)	-	(1,720)	Represents cost that for regulatory purposes needs to be amortized over a prescribed life. However, allowable for tax when incurred.
REGULATORY ASSET - NUG Total	(3,583)	(3,583)		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	(1,995)	(1,995)		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	(11,395)	(11,395)		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	-	-		Not applicable to Transmission Cost of Service calculation.
RETIREMENT - EXEC SUPP RET (ESRP) - NONOP Total	(260)	(260)		Represents the deferred state tax impact related to WV Pollution control projects. This deferral will turn around once placed in service.
W.VA. STATE POLLUTION CONTROL Total	(5,782)	-	(5,782)	

ADFIT - OTHER COMPREHENSIVE INCOME Total	(13,536)	(13,536)			Not applicable to Transmission Cost of Service calculation.
DEFERRED SIT NONOP - OCI Total	(2,998)	(2,998)			Not applicable to Transmission Cost of Service calculation.
DFIT EFFECT ON SIT NONOP - OCI Total	(5)	(5)			Not applicable to Transmission Cost of Service calculation.
DEDESIGNATED DEBT NOT ISSUED	(621)	(621)			Not applicable to Transmission Cost of Service calculation.
REG LIAB - DEBT VALUATION - MTM - CURRENT	(0)	(0)			Not applicable to Transmission Cost of Service calculation.
REG LIAB CURRENT RIDER A6 BEAR GARDEN COST RESERVE	(173)	(173)			Not applicable to Transmission Cost of Service calculation.
VA PROPERTY TAX	(23)	(23)			Not applicable to Transmission Cost of Service calculation.
FIXED ASSETS NONCURRENT CURRENT	(468)	(468)			Not applicable to Transmission Cost of Service calculation.
RESTRICTED STOCK AWARDS	(516)	(516)			Not applicable to Transmission Cost of Service calculation.
ROUND	(0)	(0)			Not applicable to Transmission Cost of Service calculation.
Subtotal - p277 (Form 1-F filer: see note 6, below)	(910,862)	(903,159)	0	(5,782)	(1,720)
Less FASB 109 Above if not separately removed	(46,400)	(46,400)	-	-	-
Less FASB 106 Above if not separately removed	-	-	-	-	-
Total	(864,262)	(856,760)	-	(5,782)	(1,720)

**Instructions for Account 283:**

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

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

Attachment 1 - Accumulated Deferred Income Taxes (ADIT) Worksheet

**Virginia Electric and Power Company**  
**ATTACHMENT H-16A**  
**Attachment 2 - Taxes Other Than Income Worksheet**  
**2013 (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)	\$ 26,838	100.0000%	\$ 26,838
1a Other Plant Related Taxes	0	14.7283%	-
2			-
3			-
4			-
5			-
<b>Total Plant Related</b>	<b>\$ 26,838</b>		<b>\$ 26,838</b>
<b>Labor Related</b>			
<b>Wages &amp; Salary Allocator</b>			
6 Federal FICA & Unemployment & State Unemployment	\$ 41,149		
<b>Total Labor Related</b>	<b>\$ 41,149</b>	5.3412%	<b>\$ 2,198</b>
<b>Other Included</b>			
<b>Gross Plant Allocator</b>			
7 Sales and Use Tax			
<b>Total Other Included</b>	<b>\$ -</b>	14.7283%	<b>\$ -</b>
<b>Total Included</b>	<b>\$ 67,987</b>		<b>\$ 29,036</b>
<b>Currently Excluded</b>			
8 Business and Occupation Tax - West Virginia	\$ 19,964		
9 Gross Receipts Tax	11,300		
10 IFTA Fuel Tax	0		
11 Property Taxes - Other	145,635		
12 Property Taxes - Generator Step-Ups and Interconnects	1,316		
13 Sales and Use Tax - not allocated to Transmission	7,043		
14 Sales and Use Tax - Retail	0		
15 Other	1,685		
16	0		
17	0		
18	0		
19	0		
20	0		
21 Total "Other" Taxes (included on p. 263)	\$ 186,942		
22 Total "Taxes Other Than Income Taxes" - acct 408.10 (p. 114.14)	<u>\$ 254,929</u>		
23 Difference	\$ (67,987)		

## 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  
2013**

<b><u>Directly Assigned Property Taxes</u></b>	<b>\$ 173,789</b>
Production Property Tax	75,727
Transmission Property Tax	26,747
GSU/Interconnect Facilities	1,316
Distribution Property tax	68,294
General Property Tax	1,705
Total check	173,789

<b><u>Allocation of General Property Tax to Transmission</u></b>	
General Property Tax	\$ 1,705
Wages & Salary Allocator	5.3412%
Trans General	91

<b><u>Total Transmission Property Taxes</u></b>	
Transmission	\$ 26,747
General	91
Total Transmission Property Taxes	\$ 26,838

**Virginia Electric and Power Company**  
**ATTACHMENT H-16A**  
**Attachment 3 - Revenue Credit Workpaper**  
2013 (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)	8,524		8,524
2	Total Rent Revenues (Sum Lines 1)	8,524	-	8,524
<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)	1,902		1,902
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)	5,821		5,821
9	Revenues from Directly Assigned Transmission Facility Charges (Note 2)	2,681		2,681
10	Rent or Attachment Fees associated with Transmission Facilities (Note 3)			-
11	Gross Revenue Credits (Accounts 454 and 456) (Sum Lines 2-10)	18,928	-	18,928
12	Less line 14g	(9,180)	-	(9,180)
13	Total Revenue Credits	9,748	-	9,748
 Revenue Adjustment to Determine Revenue Credit				
14a	Revenues included in lines 1-11 which are subject to 50/50 sharing. (Lines 1 + 8 + 10)	14,344	-	14,344
14b	Costs associated with revenues in line 14a	4,015	-	4,015
14c	Net Revenues (14a - 14b)	10,329	-	10,329
14d	50% Share of Net Revenues (14c / 2)	5,165	-	5,165
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)	5,165	-	5,165
14g	Line 14f less line 14a	(9,180)	-	(9,180)

**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**  
**2013 (000's)**

A	Return and Taxes with Basis Point increase in ROE			
	Basis Point increase in ROE and Income Taxes		(Line 130 + 140)	371,166
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)	2,754,969
	Long Term Interest			
104	<b>Long Term Interest</b>		p117.62c through 67c	332,041
105	Less LTD Interest on Securitization Bonds	(Note P)	Attachment 8	0
106	Long Term Interest		(Line 104 - 105)	332,041
107	Preferred Dividends	enter positive	p118.29c	16,427
	Common Stock			
108	Proprietary Capital		p112.16c,d/2	8,886,959
109	Less Preferred Stock	enter negative	(Line 117)	-259,014
110	Less Account 219 - Accumulated Other Comprehensive Income	enter negative	p112.15c,d/2	-21,500
111	Common Stock		(Sum Lines 108 to 110)	8,606,445
	Capitalization			
112	Long Term Debt		p112.24c,d/2	6,789,480
113	Less Loss on Reacquired Debt	enter negative	p111.81c,d/2	-9,756
114	Plus Gain on Reacquired Debt	enter positive	p113.61c,d/2	3,671
115	Less LTD on Securitization Bonds	enter negative	Attachment 8	0
116	Total Long Term Debt		(Sum Lines 112 to 115)	6,783,395
117	Preferred Stock		p112.3c,d/2	259,014
118	Common Stock		(Line 111)	8,606,445
119	Total Capitalization		(Sum Lines 116 to 118)	15,648,854
120	Debt %	Total Long Term Debt	(Line 116 / 119)	43.3%
121	Preferred %	Preferred Stock	(Line 117 / 119)	1.7%
122	Common %	Common Stock	(Line 118 / 119)	55.0%
123	Debt Cost	Total Long Term Debt	(Line 106 / 116)	0.0489
124	Preferred Cost	Preferred Stock	(Line 107 / 117)	0.0634
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)	0.0212
127	Weighted Cost of Preferred	Preferred Stock	(Line 121 * 124)	0.0010
128	Weighted Cost of Common	Common Stock	(Line 122 * 125)	0.0682
129	Total Return ( R )		(Sum Lines 126 to 128)	0.0905
130	Investment Return = Rate Base * Rate of Return		(Line 62 * 129)	249,227
<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			0.0623
133	p = percent of federal income tax deductible for state purposes		Per State Tax Code	0.0000
134	T	$T = 1 - \{[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)\}$		0.3905
135	T / (1-T)			0.6407
	<b>ITC Adjustment</b>			
136	Amortized Investment Tax Credit	enter negative	Attachment 1	-170
137	T/(1-T)		(Line 135)	0.6407
138	<b>ITC Adjustment Allocated to Transmission</b>	(Note I from Appendix A)	(Line 136 * (1 + 137))	-279
139	<b>Income Tax Component =</b>	$CIT = (T/(1-T)) * Investment Return * (1 - (WCLTD/R)) =$		122,218
140	<b>Total Income Taxes</b>		(Line 138 + 139)	121,939

Virginia Electric and Power Company  
ATTACHMENT H-16A  
Attachment 5 - Cost Support  
2013 - Projection

Electric / Non-electric Cost Support			Previous Year	Current Year															
Line #s	Descriptions	Notes	Page #s & Instructions	Form 1 Dec	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. Depric Wkst	28,267,290	28,579,828	28,670,915	28,765,377	28,866,844	28,977,951	29,232,552	29,375,914	29,540,659	29,604,502	29,739,548	29,883,817	30,210,811	29,210,462	0	
15	Accumulated Depreciation (Total Electric Plant)	(Notes A & Q)	p219.29c	11,096,384	11,163,082	11,228,562	11,295,523	11,359,371	11,426,804	11,494,114	11,570,772	11,647,798	11,722,421	11,799,413	11,876,576	11,955,878	11,510,515	0	
12	Accumulated Intangible Amortization	(Notes A & Q)	p200.21c	128,048	129,866	131,684	133,502	135,320	137,138	138,956	140,774	142,592	144,410	146,228	148,046	149,864	138,956	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	4,227,511	4,248,836	4,296,776	4,309,091	4,322,007	4,368,137	4,528,456	4,599,247	4,669,828	4,692,508	4,702,348	4,738,912	4,740,774	4,495,726	0	
15	Generator Step-Ups	(Notes A & Q)	p207.58.g/Trans.Input Sht	201,396	201,396	201,396	201,396	201,396	201,396	201,396	201,396	201,396	201,396	201,396	201,396	201,396	201,396	0	
23	Generator Interconnect Facilities	(Notes A & Q)	p207.58.g/Trans.Input Sht	39,454	39,454	39,454	39,454	39,454	39,454	39,454	39,454	39,454	39,454	39,454	39,454	39,454	39,454	0	
25	General & Intangible	(Notes A & Q)	p205.5.g & p207.99.g/G&I Wksh	865,154	868,669	872,183	875,698	879,213	882,727	886,242	889,757	893,271	896,786	900,301	903,815	907,330	886,242	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	920,493	925,050	929,616	934,258	938,916	943,593	948,308	953,279	958,363	963,562	968,796	974,043	979,327	949,046	0	
33	Transmission Accumulated Depreciation - Generator Step-Ups	(Notes A & Q)	CSU Input Sht	47,492	47,868	48,246	48,627	49,011	49,398	49,789	50,182	50,578	50,978	51,381	51,787	52,196	49,810	0	
34	Transmission Accumulated Depreciation - Interconnection Facilities	(Notes A & Q)	Input Sht	5,895	5,945	5,995	6,045	6,096	6,147	6,199	6,251	6,304	6,357	6,410	6,464	6,518	6,202	0	
36	Accumulated General Depreciation	(Notes A & Q)	p219.28.b	338,138	340,723	343,309	345,894	348,480	351,065	353,651	356,236	358,822	361,407	363,992	366,578	369,163	353,651	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	
																	Electric		
86	Depreciation-Transmission	(Note A)	p336.7.b&c	-	-	-	-	-	-	-	-	-	-	-	-	-	88,566	0	
91	Depreciation-General	(Note A)	p336.7.b&c	-	-	-	-	-	-	-	-	-	-	-	-	-	31,025	0	
92	Depreciation-Intangible	(Note A)	p336.1d&e/Attachment 5	-	-	-	-	-	-	-	-	-	-	-	-	-	21,816	0	Respondent is Electric Utility only.
87	Depreciation - Generator Step-Ups	(Note A)	p336.1d&e/Attachment 5	-	-	-	-	-	-	-	-	-	-	-	-	-	4,077	0	
88	Depreciation - Interconnection Facilities	(Note A)	p336.11.b	-	-	-	-	-	-	-	-	-	-	-	-	-	799	0	
96	Common Depreciation - Electric Only	(Note A)	p356 or p336.11d	-	-	-	-	-	-	-	-	-	-	-	-	-	0	0	
97	Common Amortization - Electric Only	(Note A)	p356 or p336.11d	-	-	-	-	-	-	-	-	-	-	-	-	-	0	0	

O&M Expenses			Previous Year	Current Year															
Line #s	Descriptions	Notes	Page #s & Instructions	Form 1 Dec	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	-	1,398	2,013	1,874	2,223	2,732	2,919	3,833	3,852	3,042	3,698	4,488	4,295	36,305	0	
64	Generator Step-Ups	(Note A)	Input Sheet	-	-	-	-	-	-	-	-	-	-	-	-	-	15	0	
65	Transmission by Others	(Note A)	p321.96.b	-	(2,580)	(2,580)	(2,580)	(2,580)	(2,580)	(2,580)	(2,580)	(2,580)	(2,580)	(2,580)	(2,580)	(2,580)	(30,950)	0	

Wages & Salary			Previous Year	Current Year															
Line #s	Descriptions	Notes	Page #s & Instructions	Form 1 Dec	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	-	-	-	-	-	-	-	-	-	-	-	-	-	585,154	0	
5	Total A&G Wages Expense	(Note A)	p354.27b/Trans. Wksh	-	-	-	-	-	-	-	-	-	-	-	-	-	90,535	0	
1	Transmission Wages	(Note A)	p354.21b/Trans. Wksh	-	-	-	-	-	-	-	-	-	-	-	-	-	26,428	0	
2	Generator Step-Ups	(Note A)	Trans. Wksh	-	-	-	-	-	-	-	-	-	-	-	-	-	9	0	

Transmission / Non-transmission Cost Support			Previous Year	Current Year															
Line #s	Descriptions	Notes	Page #s & Instructions	Form 1 Dec	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	12,581	12,581	12,581	12,581	12,581	12,581	12,581	12,581	12,581	12,581	12,581	12,581	12,581	12,581	12,393	Specific identification based on plant records. The following plant investments are included:
																Form 1 Amount			
																12,581	188	12,393	Enter Details

EPRI Dues Cost Support			Previous Year	Current Year														
Line #s	Descriptions	Notes	Page #s & Instructions	Form 1 Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Form 1 Dec	EPRI Dues	Details
73	Allocated General & Common Expenses	(Note D)	p352-353/Attachment 5	-	-	-	-	-	-	-	-	-	-	-	-	-	2,873	See Form 1
																Form 1 Amount		
																2,873		

based on plant records.

Regulatory Expense Related to Transmission Cost Support

Line #s	Descriptions	Notes	Page #'s & Instructions	Form 1 Amount	Transmission Related	Non-transmission Related	Details
71	Allocated General & Common Expenses Less Regulatory Commission Exp Account 928 Directly Assigned A&G	(Note E)	p323.189b/Attachment 5	\$ 34,719		34,719	See FERC Form 1 pages 350-351.
77	Regulatory Commission Exp Account 928	(Note G)	p323.189b/Attachment 5			0	Transmission related -- Includes three-year amortization of cost of current case.

Safety Related Advertising Cost Support

Line #s	Descriptions	Notes	Page #'s & Instructions	Form 1 Amount	Safety Related	Non-safety Related	Details
81	Directly Assigned A&G General Advertising Exp Account 930.1	(Note F)	Attachment 5	2,083	-	2,083	

MultiState Workpaper

Line #s	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 5.62%	NC 0.381%	Wva 0.23%			Enter Calculation 6.23%

Education and Out Reach Cost Support

Line #s	Descriptions	Notes	Page #'s & Instructions	Form 1 Amount	Education & Outreach	Other	Details
78	Directly Assigned A&G General Advertising Exp Account 930.1	(Note K)	p323.191b	2,083	0	2,083	

Excluded Plant Cost Support

Line #s	Descriptions	Notes	Page #'s & Instructions	0	Description of the Facilities
	Adjustment to Remove Revenue Requirements Associated with Excluded Transmission Facilities			0	General Description of the Facilities
			Includes only the costs of any interconnection facilities constructed for VEPCO's own Generating Facilities after March 15, 2000 in accordance with Order 2003.		None
	Instructions: 1 Remove all investment below 69 kV or generator step up transformers included in transmission plant in service that are not a result of the RTEP Process 2 If unable to determine the investment below 69kV in a substation with investment of 69 kV and higher as well as below 69 kV, the following formula will be used: Example A Total investment in substation 1,000,000 B Identifiable investment in Transmission (provide workpapers) 500,000 C Identifiable investment in Distribution (provide workpapers) 400,000 D Amount to be excluded (A x (C / (B + C))) 444,444				
					Add more lines if necessary

Transmission Related Account 242 Reserves

Line #s	Descriptions	Notes	Page #'s & Instructions	Beginning Year Balance	End of Year Balance	Average Balance	Allocation	Transmission Related Amount	Details
47	Transmission Related Account 242 Reserves (exclude current year environmental site related reserves)			Enter \$	Enter \$				
	Directly Assignable to Transmission			\$ 4,580	\$ 6,331	\$ 5,456	100%	5,456	
	Labor Related, General plant related or Common Plant related			\$ 594	\$ 1,344	\$ 969	5.341%	52	
	Plant Related			\$ 3,659	\$ 3,521	\$ 3,590	14.73%	529	
	Other			\$ 194,098	\$ 237,881	\$ 215,989	0.00%	-	
	Total Transmission Related Reserves			\$ -	\$ -	\$ -		6,036	To line 47

Prepayments

Line #s	Descriptions	Notes	Page #'s & Instructions	Beginning Year Balance	End of Year Balance	Average Balance	Allocation	To Line 48	Description of the Prepayments
48	Prepayments								
	Wages & Salary Allocator			\$ 46	\$ 46	\$ 46	5.341%	2	
	Pension Liabilities, if any, in Account 242			\$ -	\$ -	\$ -			
	Prepayments			\$ 62,670	\$ 22,356	\$ 42,513	5.341%	2,271	
	Prepaid Pensions if not included in Prepayments					\$ -	5.341%	-	



Outstanding Network Credits Cost Support

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

Extraordinary Property Loss

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

Facility Credits under Section 30.9 of the PJM OATT.

Line #s	Descriptions	Notes	Page #'s & Instructions	Amount	Description & PJM Documentation
165	Revenue Requirement Facility Credits under Section 30.9 of the PJM OATT.			1,455	ODEC/INCEMC Transmission Charges

PJM Load Cost Support

Line #s	Descriptions	Notes	Page #'s & Instructions	1 CP Peak	Description & PJM Documentation	
					Enter	
169	Network Zonal Service Rate 1 CP Peak	(Note L)	PJM Data	19,249.0		

A&G Expenses - Other Post Employment Benefits

Line #s	Descriptions	Notes	Page #'s & Instructions	Amount
				341,960
				(13,390)
				27,658
69	Total A&G Expenses Less OPEB Current Year Plus: Stated OPEB (2008 actual) Current Year Total A&G Expenses		p323.197b Fixed (2008 actual)	356,228

Interest on Long-Term Debt

Line #s	Descriptions	Notes	Page #'s & Instructions	Amount
				332,777
				(736)
104	Interest on Long-Term Debt Less Interest on Short-Term Debt Included in Account 430 Total Interest on Long-Term Debt		p117.62c through 67c	332,041

**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.	425,624.34
B	ATRR based on projected costs included for the previous calendar year but excludes the true-up adjustment.	439,348.93
C	Difference (A-B)	(13,725)
D	Future Value Factor $(1+i)^{24}$	1.06685
E	True-up Adjustment $(C*D)$	(14,642)

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.

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

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

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

1 New Plant Carrying Charge

2 Fixed Charge Rate (FCR) if not a CIAC

		Formula Line		
3	A	154	Net Plant Carrying Charge without Depreciation	13.6642%
4	B	161	Net Plant Carrying Charge with 100 Basis Point increase in ROE without Depreciation	14.4036%
5	C		Line B less Line A	0.7394%

6 FCR if a CIAC

7	D	155	Net Plant Carrying Charge without Depreciation, Return, or Income Taxes	3.3630%
---	---	-----	---	---------

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

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

10 Details		Project A				Project B			
11 Schedule 12 (Yes or No)		b0217				b0222			
12 Life		51	Upgrade Mt.Storm - Doubs 500 kV			51	Install 150 MVAR capacitor at Loudoun		
13 FCR W/O incentive Line 3		13.6642%				13.6642%			
14 Incentive Factor (Basis Points /100)		0				0			
15 FCR W incentive L.13 +(L.14*L.5)		13.6642%				13.6642%			
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		1,498,468	32,783	1,465,685	
33	W incentive 2012	1,760,406	37,489	1,722,918		1,498,468	32,783	1,465,685	
34	W / O incentive 2013	1,722,918	37,489	1,685,429	270,350	1,465,685	32,783	1,432,901	230,817
35	W incentive 2013	1,722,918	37,489	1,685,429	270,350	1,465,685	32,783	1,432,901	230,817

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*	316,182	270,077
B	Projected Revenue Requirement with Incentive for Previous Calendar Year*	316,182	270,077
C	Actual Revenue Requirement without Incentive for Previous Calendar Year*	301,560	257,627
D	Actual Revenue Requirement with Incentive for Previous Calendar Year*	301,560	257,627
E	True-Up Adjustment Before Interest without Incentive for Previous Calendar Year (C-A)	(14,621)	(12,449)
F	True-Up Adjustment Before Interest with Incentive for Previous Calendar Year (B-D)	(14,621)	(12,449)
G	Future Value Factor (1+)^24 months from Attachment 6	1.06685	1.06685
H	True-Up Adjustment without Incentive (E*G)	(15,599)	(13,282)
I	True-Up Adjustment with Incentive (F*G)	(15,599)	(13,282)

\* 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 2013	254,751	217,535
W incentive 2013	254,751	217,535

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

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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			
Beginning	Depreciation	Ending	Rev Req	Beginning	Depreciation	Ending	Rev Req	Beginning	Depreciation	Ending	Rev Req
8,241,202	60,597	8,180,605		7,173,623	17,582	7,156,041					
8,241,202	60,597	8,180,605		7,173,623	17,582	7,156,041					
8,180,605	161,592	8,019,013		7,156,041	140,659	7,015,381					
8,180,605	161,592	8,019,013		7,156,041	140,659	7,015,381					
8,019,013	161,592	7,857,421		7,015,381	140,659	6,874,722		2,414,294	33,532	2,380,762	
8,019,013	161,592	7,857,421		7,015,381	140,659	6,874,722		2,414,294	33,532	2,380,762	
7,857,421	161,592	7,695,828		6,874,722	140,659	6,734,063		2,380,762	47,339	2,333,423	
7,857,421	161,592	7,695,828		6,874,722	140,659	6,734,063		2,380,762	47,339	2,333,423	
7,695,828	161,592	7,534,236		6,734,063	140,659	6,593,403		2,333,423	47,339	2,286,084	
7,695,828	161,592	7,534,236		6,734,063	140,659	6,593,403		2,333,423	47,339	2,286,084	
7,534,236	161,592	7,372,644		6,593,403	140,659	6,452,744		2,286,084	47,339	2,238,745	
7,534,236	161,592	7,372,644		6,593,403	140,659	6,452,744		2,286,084	47,339	2,238,745	
7,372,644	161,592	7,211,052	1,157,962	6,452,744	140,659	6,312,085	1,012,763	2,238,745	47,339	2,191,406	350,010
7,372,644	161,592	7,211,052	1,157,962	6,452,744	140,659	6,312,085	1,012,763	2,238,745	47,339	2,191,406	350,010

Line

A			1,356,549				1,184,492		1,593,639		409,148
B			1,356,549				1,184,492		1,593,639		409,148
C			1,291,858				1,129,728		1,519,894		390,166
D			1,291,858				1,129,728		1,519,894		390,166
E			(64,691)				(54,764)		(73,746)		(18,982)
F			(64,691)				(54,764)		(73,746)		(18,982)
G			1,06685				1,06685				1,06685
H			(69,016)				(58,425)		(78,676)		(20,251)
I			(69,016)				(58,425)		(78,676)		(20,251)

			1,088,946				954,338				329,760
			1,088,946				954,338				329,760

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

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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		
13.6642%	(30 of 50 miles)			13.6642%	(30 of 50 miles)			13.6642%	(30 of 50 miles)		
1.5				1.5				1.5			
14.7733%	line 2101 v11			14.7733%	Line 2030 & 559 v12 & v13			14.7733%	Line 580 - Phase 1		
21,850,320				45,089,768				13,669,715			
428,438				884,113				268,034			
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		13,669,715	122,849	13,546,866	
21,618,250	428,438	21,189,812		45,052,930	884,113	44,168,817		13,669,715	122,849	13,546,866	
21,189,812	428,438	20,761,374		44,168,817	884,113	43,284,704		13,546,866	268,034	13,278,833	
21,189,812	428,438	20,761,374		44,168,817	884,113	43,284,704		13,546,866	268,034	13,278,833	
20,761,374	428,438	20,332,937		43,284,704	884,113	42,400,591		13,278,833	268,034	13,010,799	
20,761,374	428,438	20,332,937		43,284,704	884,113	42,400,591		13,278,833	268,034	13,010,799	
20,332,937	428,438	19,904,499	3,177,491	42,400,591	884,113	41,516,478	6,617,394	13,010,799	268,034	12,742,765	2,027,538
20,332,937	428,438	19,904,499	3,400,637	42,400,591	884,113	41,516,478	7,082,775	13,010,799	268,034	12,742,765	2,170,360

Line

A					
B		3,714,134		7,733,638	2,353,698
C		3,957,762		8,241,518	2,508,475
D		3,541,753		7,374,285	2,258,844
E		3,785,515		7,882,443	2,414,718
F		(172,381)		(359,353)	(94,854)
G		(172,247)		(359,075)	(93,757)
H		1,06685		1,06685	1,06685
I		(183,905)		(383,377)	(101,195)
		(183,762)		(383,080)	(100,025)

		2,993,586		6,234,017	1,926,342
		3,216,875		6,699,695	2,070,334

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

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Project H-4					Project H-5					Project H-6						
11	Yes	b0328.1			Yes	b0328.1			Yes	b0328.1						
12	51	Build new Meadowbrook-Loudon 500kV circuit			51	Build new Meadowbrook-Loudon 500kV circuit			51	Build new Meadowbrook-Loudon 500kV circuit						
13	13.6642%	(30 of 50 miles)			13.6642%	(30 of 50 miles)			13.6642%	(30 of 50 miles)						
14	1.5				1.5				1.5							
15	14.7733%	Line 124			14.7733%	Line 114			14.7733%	Clevenger DP/580						
16	11,317,500				14,682,570				16,900,800							
17	221,912				287,894				331,388							
18	4				6				9							
19	Beginning	Depreciation	Ending	Rev Req	Beginning	Depreciation	Ending	Rev Req	Beginning	Depreciation	Ending	Rev Req				
20																
21																
22																
23																
24																
25																
26																
27																
28	11,317,500	157,188	11,160,313		14,682,570	155,942	14,526,628		16,900,800	96,655	16,804,145					
29	11,317,500	157,188	11,160,313		14,682,570	155,942	14,526,628		16,900,800	96,655	16,804,145					
30	11,160,313	221,912	10,938,401		14,526,628	287,894	14,238,734		16,804,145	331,388	16,472,757					
31	11,160,313	221,912	10,938,401		14,526,628	287,894	14,238,734		16,804,145	331,388	16,472,757					
32	10,938,401	221,912	10,716,489		14,238,734	287,894	13,950,841		16,472,757	331,388	16,141,369					
33	10,938,401	221,912	10,716,489		14,238,734	287,894	13,950,841		16,472,757	331,388	16,141,369					
34	10,716,489	221,912	10,494,577	1,671,069	13,950,841	287,894	13,662,947	2,174,489	16,141,369	331,388	15,809,980	2,514,330				
35	10,716,489	221,912	10,494,577	1,788,699	13,950,841	287,894	13,662,947	2,327,628	16,141,369	331,388	15,809,980	2,691,523				

Line:

A		1,952,725		2,540,851	2,748,899
B		2,081,061		2,707,904	2,929,732
C		1,861,919		2,422,652	2,800,961
D		1,990,328		2,589,796	2,994,320
E		(90,805)		(118,199)	52,062
F		(90,735)		(118,108)	64,588
G		1,06685		1,06685	1,06685
H		(96,876)		(126,101)	55,543
I		(96,801)		(126,003)	68,906

	1,574,193	2,048,388	2,569,872
	1,691,899	2,201,625	2,760,429

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

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Project H-7				Project H-8				Project H-9					
11	Yes	b0328.1		Yes	b0328.1		Yes	b0328.3					
12	51	Build new Meadowbrook-Loudon 500kV circuit		51	Build new Meadowbrook-Loudon 500kV circuit		51	Upgrade Mt Storm 500 kV Substation					
13	13.6642%	(30 of 50 miles)		13.6642%	(30 of 50 miles)		13.6642%						
14	1.5			1.5			1.5						
15	14.7733%	Line 580 - Phase 2		14.7733%	Line 535		14.7733%						
16	11,362,770			87,657,628			13,726,825						
17	222,799			1,718,777			269,153						
18	12			4			5						
19	Beginning	Depreciation	Ending	Rev Req	Beginning	Depreciation	Ending	Rev Req	Beginning	Depreciation	Ending	Rev Req	
20													
21													
22													
23													
24													
25													
26													
27													
28	11,362,770	9,283	11,353,487										
29	11,362,770	9,283	11,353,487										
30	11,353,487	222,799	11,130,687		87,657,628	1,217,467	86,440,161		13,726,825	168,221	13,558,604		
31	11,353,487	222,799	11,130,687		87,657,628	1,217,467	86,440,161		13,726,825	168,221	13,558,604		
32	11,130,687	222,799	10,907,888		86,440,161	1,718,777	84,721,384		13,558,604	269,153	13,289,451		
33	11,130,687	222,799	10,907,888		86,440,161	1,718,777	84,721,384		13,558,604	269,153	13,289,451		
34	10,907,888	222,799	10,685,088	1,698,049	84,721,384	1,718,777	83,002,607	13,177,813	13,289,451	269,153	13,020,297	2,066,656	
35	10,907,888	222,799	10,685,088	1,817,797	84,721,384	1,718,777	83,002,607	14,107,964	13,289,451	269,153	13,020,297	2,212,563	

Line:

A		1,983,802		11,328,090		1,415,784
B		2,114,378		12,074,022		1,509,027
C		1,891,413		10,338,313		1,434,392
D		2,022,060		11,052,729		1,533,524
E		(92,389)		(989,777)		18,609
F		(92,318)		(1,021,293)		24,496
G		1,06685		1,06685		1,06685
H		(98,566)		(1,055,946)		19,853
I		(98,489)		(1,089,569)		26,134

	1,599,483	12,121,867	2,086,509
	1,719,308	13,018,396	2,238,697



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

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Project H-10					Project I-1					Project I-2A				
b0328.4 Upgrade Loudoun 500 kV Substation					b0329 Carson-Suffolk 500 kV line + Suffolk 500/230 # 2 transformer + Suffolk - Thrasher 230kV line					b0329 Carson-Suffolk 500 kV line + Suffolk 500/230 # 2 transformer + Suffolk - Thrasher 230kV line				
Yes 51 13.6642%					Yes 51 13.6642%					Yes 51 13.6642%				
1.5					1.5					1.5				
14.7733%					14.7733%					14.7733%				
3,123,926					2,434,850 <span style="color: red;">Cost associated with below 500 kV elements.</span>					38,525,912 <span style="color: red;">Cost associated with below 500 kV elements.</span>				
61,253					47,742					755,410				
5					12					6				
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			38,525,912	409,180	38,116,732		
					2,432,861	47,742	2,385,119			38,116,732	755,410	37,361,322		
					2,432,861	47,742	2,385,119			38,116,732	755,410	37,361,322		
	3,123,926	38,283	3,085,643		2,385,119	47,742	2,337,376			38,116,732	755,410	36,605,911	5,808,910	
	3,123,926	38,283	3,085,643		2,385,119	47,742	2,337,376			37,361,322	755,410	36,605,911	6,219,112	
	3,085,643	61,253	3,024,389		2,337,376	47,742	2,289,634							
	3,085,643	61,253	3,024,389		2,337,376	47,742	2,289,634							
	3,024,389	61,253	2,963,136	470,326	2,289,634	47,742	2,241,892	357,340						
	3,024,389	61,253	2,963,136	503,531	2,289,634	47,742	2,241,892	382,470						

Line:

A	-	417,617	4,358,709
B	-	445,042	4,645,774
C	324,711	398,212	3,490,108
D	347,152	425,652	3,731,334
E	324,711	(19,405)	(868,601)
F	347,152	(19,390)	(914,440)
G	1,06685	1,06685	1,06685
H	346,418	(20,702)	(926,669)
I	370,359	(20,686)	(975,573)

	816,744	336,637	4,882,241
	873,891	361,784	5,243,539



**Virginia Electric and Power Company**  
**ATTACHMENT H-16A**  
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**(dollars)**

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Project K-2				Project L-1a				Project L-1b			
No				No				No			
51	Loudoun Bank # 2 transformer replacement			51	Ox Bank # 1 transformer replacement			51	Ox Bank # 1 transformer replacement		
13.6642%				13.6642%				13.6642%			
1.5				1.5				1.5			
14.7733%				14.7733%				14.7733%			
14,628,051				10,714,404				3,072,185			
286,825				210,086				60,239			
5				7				12			
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	
14,628,051	179,265	14,448,786		10,618,114	210,086	10,408,028		3,069,675	60,239	3,009,436	
14,628,051	179,265	14,448,786		10,618,114	210,086	10,408,028		3,069,675	60,239	3,009,436	
14,448,786	286,825	14,161,961		10,408,028	210,086	10,197,942		3,009,436	60,239	2,949,197	
14,448,786	286,825	14,161,961		10,408,028	210,086	10,197,942		3,009,436	60,239	2,949,197	
14,161,961	286,825	13,875,137		10,197,942	210,086	9,987,855		2,949,197	60,239	2,888,958	
14,161,961	286,825	13,875,137		10,197,942	210,086	9,987,855		2,949,197	60,239	2,888,958	
13,875,137	286,825	13,588,312	2,163,149	9,987,855	210,086	9,777,769	1,560,489	2,888,958	60,239	2,828,719	450,875
13,875,137	286,825	13,588,312	2,315,454	9,987,855	210,086	9,777,769	1,670,104	2,888,958	60,239	2,828,719	482,584

Line

A		2,474,080		1,882,811		499,783
B		2,636,712		2,006,338		532,605
C		2,410,109		1,739,313		502,446
D		2,576,354		1,859,047		537,069
E		(63,971)		(143,497)		2,663
F		(60,357)		(147,291)		4,464
G		1,06685		1,06685		1,06685
H		(68,248)		(153,090)		2,841
I		(64,392)		(157,138)		4,763

		2,094,901		1,407,399		453,716
		2,251,061		1,512,966		487,347

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

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Project L-2				Project M				Project N			
No				No				No			
51	Ox Bank # 2 transformer replacement			51	Yadkin Bank # 2 transformer replacement			51	Carson Bank # 1 transformer replacement		
13.6642%				13.6642%				13.6642%			
1.5				1.5				1.5			
14.7733%				14.7733%				14.7733%			
11,501,538				16,559,471				19,004,867			
225,520				324,696				372,644			
3				6				5			
Beginning	Depreciation	Ending	Rev Req	Beginning	Depreciation	Ending	Rev Req	Beginning	Depreciation	Ending	Rev Req
11,501,538	178,537	11,323,001		16,559,471	175,877	16,383,594		19,004,867	232,903	18,771,964	
11,501,538	178,537	11,323,001		16,559,471	175,877	16,383,594		19,004,867	232,903	18,771,964	
11,323,001	225,520	11,097,481		16,383,594	324,696	16,058,899		18,771,964	372,644	18,399,320	
11,323,001	225,520	11,097,481		16,383,594	324,696	16,058,899		18,771,964	372,644	18,399,320	
11,097,481	225,520	10,871,960		16,058,899	324,696	15,734,203		18,399,320	372,644	18,026,675	
11,097,481	225,520	10,871,960		16,058,899	324,696	15,734,203		18,399,320	372,644	18,026,675	
10,871,960	225,520	10,646,440		16,058,899	324,696	15,409,508	2,452,459	18,026,675	372,644	17,654,031	2,810,379
10,871,960	225,520	10,646,440		15,734,203	324,696	15,409,508	2,452,459	18,026,675	372,644	17,654,031	2,810,379
10,646,440	225,520	10,420,920	1,664,859	15,734,203	324,696	15,409,508	2,625,173	18,026,675	372,644	17,654,031	3,008,254
10,646,440	225,520	10,420,920	1,781,693	15,734,203	324,696	15,409,508	2,625,173	18,026,675	372,644	17,654,031	3,008,254

Line

Note  
 L=L-1a +L-1b+L-2

A	4,328,802	1,946,209	2,780,794	3,248,328
B	4,612,737	2,073,794	2,963,622	3,461,854
C	4,097,694	1,855,934	2,732,344	3,131,230
D	4,379,706	1,983,590	2,920,855	3,347,218
E	(231,109)	(90,274)	(48,449)	(117,098)
F	(233,031)	(90,204)	(42,767)	(114,636)
G		1,06685	1,06685	1,06685
H	(249,400)	(96,309)	(51,688)	(124,926)
I	(253,373)	(96,235)	(45,626)	(122,300)

1,568,550	2,400,770	2,685,453
1,685,458	2,579,547	2,885,954

**Virginia Electric and Power Company**  
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Project O				Project P				Project Q			
No				No				No			
51	Lexington Bank # 1 transformer replacement			51	Dooms Bank # 7 transformer replacement			51	Valley Bank # 1 transformer replacement		
13.6642%				13.6642%				13.6642%			
1.5				1.5				1.5			
14.7733%				14.7733%				14.7733%			
10,177,175				18,897,652				12,056,414			
199,552				370,542				236,400			
12				8				12			
Beginning	Depreciation	Ending	Rev Req	Beginning	Depreciation	Ending	Rev Req	Beginning	Depreciation	Ending	Rev Req
								12,056,414	9,850	12,046,564	
								12,056,414	9,850	12,046,564	
10,177,175	8,315	10,168,860		18,897,652	138,953	18,758,699		12,046,564	236,400	11,810,164	
10,177,175	8,315	10,168,860		18,897,652	138,953	18,758,699		12,046,564	236,400	11,810,164	
10,168,860	199,552	9,969,308		18,758,699	370,542	18,388,156		11,810,164	236,400	11,573,763	
10,168,860	199,552	9,969,308		18,758,699	370,542	18,388,156		11,810,164	236,400	11,573,763	
9,969,308	199,552	9,769,755	1,548,141	18,388,156	370,542	18,017,614	2,857,813	11,573,763	236,400	11,337,363	1,801,707
9,969,308	199,552	9,769,755	1,657,608	18,388,156	370,542	18,017,614	3,059,710	11,573,763	236,400	11,337,363	1,928,765

Line:

A		-				957,735				1,981,553
B		-				1,020,829				2,111,999
C		71,229				1,186,168				2,006,875
D		76,155				1,268,168				2,145,497
E		71,229				228,432				25,322
F		76,155				247,339				33,499
G		1,06685				1,06685				1,06685
H		75,991				243,703				27,014
I		81,246				263,874				35,738

			1,624,131			3,101,517				1,828,721
			1,738,854			3,323,583				1,964,503

**Virginia Electric and Power Company**  
**ATTACHMENT H-16A**  
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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 2			
No	51			No	51			No	51		
13.6642%				13.6642%				13.6642%			
1.25				1.25				1.25			
14.5884%				14.5884%				14.5884%			
91,226,710				32,204,664				13,329,874			
1,788,759				631,464				261,370			
6				6				2			
Beginning	Depreciation	Ending	Rev Req	Beginning	Depreciation	Ending	Rev Req	Beginning	Depreciation	Ending	Rev Req
91,226,710	968,911	90,257,799		32,204,664	342,043	31,862,621		13,329,874	228,699	13,101,175	
91,226,710	968,911	90,257,799		32,204,664	342,043	31,862,621		13,329,874	228,699	13,101,175	
90,257,799	1,788,759	88,469,040		31,862,621	631,464	31,231,157		13,101,175	261,370	12,839,805	2,033,678
90,257,799	1,788,759	88,469,040		31,862,621	631,464	31,231,157		13,101,175	261,370	12,839,805	2,033,678
88,469,040	1,788,759	86,680,281		31,862,621	631,464	30,599,693	4,855,797	13,101,175	261,370	12,839,805	2,033,678
88,469,040	1,788,759	86,680,281		31,231,157	631,464	30,599,693	5,141,544	13,101,175	261,370	12,839,805	2,153,563
86,680,281	1,788,759	84,891,522	13,510,681	31,231,157	631,464	30,599,693	5,141,544	13,101,175	261,370	12,839,805	2,153,563
86,680,281	1,788,759	84,891,522	14,303,589	31,231,157	631,464	30,599,693	5,141,544	13,101,175	261,370	12,839,805	2,153,563

Line:

A		16,093,855		770,261	-
B		16,975,620		812,555	-
C		15,046,059		2,962,216	-
D		15,911,110		3,132,832	-
E		(1,047,796)		2,191,955	-
F		(1,064,510)		2,320,277	-
G		1,06685		1,06685	1,06685
H		(1,117,844)		2,338,492	-
I		(1,135,675)		2,475,394	-

	12,392,837	7,194,289	2,033,678
	13,167,914	7,616,938	2,153,563

**Virginia Electric and Power Company**  
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Project S-1				Project S-2				Project T-1			
No	s0133			No	s0133			Yes	b0768		
51	Pleasant View Hamilton 230kV transmission line			51	Pleasant View Hamilton 230kV transmission line			51	Glen Carlynn Line 251 GIB substation project		
13.6642%				13.6642%				13.6642%	Loop Line 251 Idylwood -- Arlington into GIS sub		
1.25				1.25				1.25			
14.5884%				14.5884%				14.5884%			
84,662,785				1,298,462				205,578			
1,660,055				25,460				4,031			
10				2				6			
Beginning	Depreciation	Ending	Rev Req	Beginning	Depreciation	Ending	Rev Req	Beginning	Depreciation	Ending	Rev Req
84,662,785	345,845	84,316,940						205,578	2,183	203,395	
84,662,785	345,845	84,316,940						205,578	2,183	203,395	
84,316,940	1,660,055	82,656,886		1,298,462	22,278	1,276,184		203,395	4,031	199,364	
84,316,940	1,660,055	82,656,886		1,298,462	22,278	1,276,184		203,395	4,031	199,364	
82,656,886	1,660,055	80,996,831		1,276,184	25,460	1,250,724		199,364	4,031	195,333	
82,656,886	1,660,055	80,996,831		1,276,184	25,460	1,250,724		199,364	4,031	195,333	
80,996,831	1,660,055	79,336,776	12,614,174	1,250,724	25,460	1,225,264	194,622	195,333	4,031	191,302	30,446
80,996,831	1,660,055	79,336,776	13,355,146	1,250,724	25,460	1,225,264	206,064	195,333	4,031	191,302	32,233

Line

A		14,987,319									
B		15,809,228									
C		14,022,095						189,465			33,921
D		14,828,911						200,374			35,871
E		(965,224)						189,465			33,921
F		(980,318)						200,374			35,871
G		1,06685						1,06685			1,06685
H		(1,029,751)						202,132			36,188
I		(1,045,854)						213,769			38,269

		11,584,423					396,753				66,635
		12,309,291					419,834				70,502

**Virginia Electric and Power Company**  
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Project T-2				Project U-1				Project U-2				
11	Yes	b0768		Yes	b0453.1			Yes	b0453.2			
12	51	Glen Carlyn Line 251 GIB substation project		51	Convert Remington - Sowe			51	Add Sowe		Gainesville 230 kV	
13	13.6642%			13.6642%	115kV to 230kV			13.6642%				
14	1.25	Loop Line 251 Idylwood -- Arlington		1.25				1.25				
15	14.5884%	into GIS sub		14.5884%				14.5884%				
16	23,483,061			1,472,605				12,356,743				
17	460,452			28,875				242,289				
18	6			9				5				
19	Beginning	Depreciation	Ending	Rev Req	Beginning	Depreciation	Ending	Rev Req	Beginning	Depreciation	Ending	Rev Req
20												
21												
22												
23												
24												
25												
26												
27												
28					1,472,605	8,422	1,464,183					
29					1,472,605	8,422	1,464,183					
30	23,483,061	249,412	23,233,649		1,464,183	28,875	1,435,309					
31	23,483,061	249,412	23,233,649		1,464,183	28,875	1,435,309					
32	23,233,649	460,452	22,773,197		1,435,309	28,875	1,406,434		12,356,743	151,431	12,205,312	
33	23,233,649	460,452	22,773,197		1,435,309	28,875	1,406,434		12,356,743	151,431	12,205,312	
34	22,773,197	460,452	22,312,745	3,540,760	1,406,434	28,875	1,377,559	219,079	12,205,312	242,289	11,963,023	1,893,489
35	22,773,197	460,452	22,312,745	3,749,121	1,406,434	28,875	1,377,559	231,945	12,205,312	242,289	11,963,023	2,005,181

Line

A			1,971,246									
B			2,079,434									
C			2,126,471									
D			2,248,950						244,054			244,054
E			155,225						258,094			258,094
F			169,516						244,054			244,054
G			1,06685						258,094			258,094
H			165,603						1,06685			1,06685
I			180,849						260,370			260,370
									275,348			275,348

			3,706,362					479,449				2,153,859
			3,929,970					507,293				2,280,529



**Virginia Electric and Power Company**  
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**(dollars)**

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Project V				Project W				Project X				
11	Yes	b0337		Yes	b0467.2			Yes	b0311			
12	51	Build Lexington 230kV ring bus		51	Reconductor the Dickerson - Pleasant			51	Reconductor Idylwood to Arlington			
13	13.6642%			13.6642%	View 230 kV circuit			13.6642%	230 kV			
14	1.25			1.25				1.25				
15	14.5884%			14.5884%				14.5884%				
16	6,407,258			5,246,724				3,196,608				
17	125,633			102,877				62,679				
18	3			6				8				
19	Beginning	Depreciation	Ending	Rev Req	Beginning	Depreciation	Ending	Rev Req	Beginning	Depreciation	Ending	Rev Req
20												
21												
22												
23												
24												
25												
26	6,407,258	99,459	6,307,799						3,196,608	23,504	3,173,104	
27	6,407,258	99,459	6,307,799						3,196,608	23,504	3,173,104	
28	6,307,799	125,633	6,182,166						3,173,104	62,679	3,110,425	
29	6,307,799	125,633	6,182,166						3,173,104	62,679	3,110,425	
30	6,182,166	125,633	6,056,534		5,246,724	55,725	5,190,999		3,110,425	62,679	3,047,746	
31	6,182,166	125,633	6,056,534		5,246,724	55,725	5,190,999		3,110,425	62,679	3,047,746	
32	6,056,534	125,633	5,930,901		5,190,999	102,877	5,088,122		3,047,746	62,679	2,985,068	
33	6,056,534	125,633	5,930,901		5,190,999	102,877	5,088,122		3,047,746	62,679	2,985,068	
34	5,930,901	125,633	5,805,269	927,457	5,088,122	102,877	4,985,245	791,097	2,985,068	62,679	2,922,389	466,281
35	5,930,901	125,633	5,805,269	981,695	5,088,122	102,877	4,985,245	837,651	2,985,068	62,679	2,922,389	493,582

Line:

A		1,084,191		482,192		544,998
B		1,143,420		508,657		574,801
C		1,033,901		475,307		519,694
D		1,093,163		502,683		549,513
E		(50,290)		(6,885)		(25,304)
F		(50,257)		(5,973)		(25,288)
G		1,06685		1,06685		1,06685
H		(53,652)		(7,346)		(26,996)
I		(53,617)		(6,373)		(26,979)

		873,805		783,752		439,285
		928,078		831,278		466,603

**Virginia Electric and Power Company**  
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**(dollars)**

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Project AA - 1				Project AB-2				Project AC					
10	Yes	b0231		Yes	b0456			Yes	b0227				
11	51	Install 500 kV breakers and		51	Re-Conductor 9.4 miles of Edinburg - Mt. Jackson			51	Install 500/230 kV transformer at Bristers;				
12	13.6642%	500 kV bus work at Suffolk		13.6642%	115 kV			13.6642%	build new 230 kV Bristers- Gainesville circuit,				
13	0			0				0	upgrade two Loudoun - Brambleton circuits				
14	13.6642%			13.6642%				13.6642%					
15	21,756,777			4,839,985				21,403,678					
16	426,603			94,902				419,680					
17	11			11				6					
18													
19	Beginning	Depreciation	Ending	Rev Req	Beginning	Depreciation	Ending	Rev Req	Beginning	Depreciation	Ending	Rev Req	
20													
21													
22													
23													
24													
25													
26	21,756,777	53,325	21,703,452		4,839,985	11,863	4,828,122		21,403,678	227,327	21,176,351		
27	21,756,777	53,325	21,703,452		4,839,985	11,863	4,828,122		21,403,678	227,327	21,176,351		
28	21,703,452	426,603	21,276,848		4,828,122	94,902	4,733,221		21,176,351	419,680	20,756,671		
29	21,703,452	426,603	21,276,848		4,828,122	94,902	4,733,221		21,176,351	419,680	20,756,671		
30	21,276,848	426,603	20,850,245		4,733,221	94,902	4,638,319		20,756,671	419,680	20,336,991		
31	21,276,848	426,603	20,850,245		4,733,221	94,902	4,638,319		20,756,671	419,680	20,336,991		
32	20,850,245	426,603	20,423,641		4,638,319	94,902	4,543,417		20,336,991	419,680	19,917,311		
33	20,850,245	426,603	20,423,641		4,638,319	94,902	4,543,417		20,336,991	419,680	19,917,311		
34	20,423,641	426,603	19,997,038	3,188,176	4,543,417	94,902	4,448,516	709,238	19,917,311	419,680	19,497,632	3,112,540	
35	20,423,641	426,603	19,997,038	3,188,176	4,543,417	94,902	4,448,516	709,238	19,917,311	419,680	19,497,632	3,112,540	

Line:

A		3,728,213		1,853,328	3,638,213
B		3,728,213		1,853,328	3,638,213
C		3,552,974		790,390	3,469,356
D		3,552,974		790,390	3,469,356
E		(175,240)		(1,062,938)	(168,857)
F		(175,240)		(1,062,938)	(168,857)
G		1,06685		1,06685	1,06685
H		(186,955)		(1,133,998)	(180,146)
I		(186,955)		(1,133,998)	(180,146)

	3,001,221	(424,760)	2,932,395
	3,001,221	(424,760)	2,932,395

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

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Project AG				2009 Add-1				2009 Add-6				
11	Yes	b0455		Yes	B0453.3			Yes	B0837			
12	51	Add 2nd Endless Caverns 230/115kV		51	Add Sowego 230/115/ kV transformer			51	At Mt. Storm, replace the existing MOD on			
13	13.6642%	transformer		13.6642%				13.6642%	the 500 kV side of the transformer with a			
14	0			1.25				0	circuit breaker			
15	13.6642%			14.5884%				13.6642%				
16	3,554,673			3,355,513				779,172				
17	69,699			65,794				15,278				
18	5			9				6				
19	Beginning	Depreciation	Ending	Rev Req	Beginning	Depreciation	Ending	Rev Req	Beginning	Depreciation	Ending	Rev Req
20												
21												
22												
23												
24												
25												
26	3,554,673	43,562	3,511,111		3,355,513	19,190	3,336,323		779,172	8,276	770,896	
27	3,554,673	43,562	3,511,111		3,355,513	19,190	3,336,323		779,172	8,276	770,896	
28	3,511,111	69,699	3,441,411		3,336,323	65,794	3,270,529		770,896	15,278	755,619	
29	3,511,111	69,699	3,441,411		3,336,323	65,794	3,270,529		770,896	15,278	755,619	
30	3,441,411	69,699	3,371,712		3,270,529	65,794	3,204,734		755,619	15,278	740,341	
31	3,441,411	69,699	3,371,712		3,270,529	65,794	3,204,734		755,619	15,278	740,341	
32	3,371,712	69,699	3,302,012		3,204,734	65,794	3,138,940		740,341	15,278	725,063	
33	3,371,712	69,699	3,302,012		3,204,734	65,794	3,138,940		740,341	15,278	725,063	
34	3,302,012	69,699	3,232,313	516,130	3,138,940	65,794	3,073,145	490,209	725,063	15,278	709,785	113,308
35	3,302,012	69,699	3,232,313	516,130	3,138,940	65,794	3,073,145	516,918	725,063	15,278	709,785	113,308

Line

A		603,316		607,099		132,444
B		603,316		640,304		132,444
C		575,321		546,342		126,297
D		575,321		577,696		126,297
E		(27,996)		(60,757)		(6,147)
F		(27,996)		(62,608)		(6,147)
G		1,06685		1,06685		1,06685
H		(29,867)		(64,819)		(6,558)
I		(29,867)		(66,793)		(6,558)

		486,263		425,390		106,750
		486,263		452,125		106,750

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

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Project AJ				Project AK-1				Project AK-2				
11	Yes	B0327		Yes	B1507			Yes	B1507			
12	51	Build 2nd Harrisonburg - Valley 230 kV		51	Rebuild Mt. Storm-Doubs 500 kV			51	Rebuild Mt. Storm-Doubs 500 kV			
13	13.6642%			13.6642%				13.6642%				
14	0			0				0				
15	13.6642%			13.6642%				13.6642%				
16	6,211,387			23,947,642				21,791,010				
17	121,792			469,562				427,275				
18	7			12				5				
19	Beginning	Depreciation	Ending	Rev Req	Beginning	Depreciation	Ending	Rev Req	Beginning	Depreciation	Ending	Rev Req
20												
21												
22												
23												
24												
25												
26												
27												
28	6,211,387	55,821	6,155,566									
29	6,211,387	55,821	6,155,566									
30	6,155,566	121,792	6,033,774		23,947,642	19,565	23,928,077					
31	6,155,566	121,792	6,033,774		23,947,642	19,565	23,928,077					
32	6,033,774	121,792	5,911,982		23,928,077	469,562	23,458,515		21,791,010	267,047	21,523,963	
33	6,033,774	121,792	5,911,982		23,928,077	469,562	23,458,515		21,791,010	267,047	21,523,963	
34	5,911,982	121,792	5,790,190	921,294	23,458,515	469,562	22,988,954	3,642,890	21,523,963	427,275	21,096,689	3,339,151
35	5,911,982	121,792	5,790,190	921,294	23,458,515	469,562	22,988,954	3,642,890	21,523,963	427,275	21,096,689	3,339,151

Line

A		1,132,004										
B		1,132,004										
C		1,026,397										
D		1,026,397										
E		(105,607)										
F		(105,607)										
G		1,06685										1,06685
H		(112,667)										
I		(112,667)										

				808,627				3,821,701				3,339,151
				808,627				3,821,701				3,339,151

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

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Project AK-3				Project AL				Project AM			
Yes	B1507			Yes	B0457			Yes	B0784		
51	Rebuild Mt. Storm-Doubs 500 kV			51	Replace both wave traps on Dooms -			51	Replace Wave traps on North Anna to		
13.6642%				13.6642%	Lexington 500 kV			13.6642%	Ladysmith 500 kV		
0				0				0			
13.6642%				13.6642%				13.6642%			
89,235,213				108,763				75,695			
1,749,710				2,133				1,484			
6				12				10			
Beginning	Depreciation	Ending	Rev Req	Beginning	Depreciation	Ending	Rev Req	Beginning	Depreciation	Ending	Rev Req
				108,763	89	108,674		75,695	309	75,386	
				108,763	89	108,674		75,695	309	75,386	
				108,674	2,133	106,542		75,386	1,484	73,902	
				108,674	2,133	106,542		75,386	1,484	73,902	
89,235,213	947,760	88,287,453	7,517,358	106,542	2,133	104,409	16,545	73,902	1,484	72,417	11,481
89,235,213	947,760	88,287,453	7,517,358	106,542	2,133	104,409	16,545	73,902	1,484	72,417	11,481

Line

A											
B											
C											
D											
E											
F											
G				1,06685				1,06685			1,06685
H											812
I											812

				7,517,358				17,357			14,303
				7,517,358				17,357			14,303

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

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Project AO				Project AP-1				Project AP-2				
11	Yes	B1224		Yes	B1508.3		Yes	B1508.3				
12	51	Install 2nd Clover 500/230		51	Upgrade a 115 kV shunt		51	Upgrade a 115 kV shunt				
13	13.6642%	kV transformer and a 150		13.6642%	capacitor at Merck		13.6642%	capacitor at Edinburg				
14	0	MVar capacitor		0			0					
15	13.6642%			13.6642%			13.6642%					
16	15,008,981			494,588			755,038					
17	294,294			9,698			14,805					
18	2			8			2					
19	Beginning	Depreciation	Ending	Rev Req	Beginning	Depreciation	Ending	Rev Req	Beginning	Depreciation	Ending	Rev Req
20												
21												
22												
23												
24												
25												
26												
27												
28												
29												
30												
31												
32					494,588	3,637	490,951		755,038	12,954	742,084	
33					494,588	3,637	490,951		755,038	12,954	742,084	
34					15,008,981	257,507	14,751,474	2,036,608	490,951	9,698	481,254	76,120
35					15,008,981	257,507	14,751,474	2,036,608	490,951	9,698	481,254	76,120
									742,084	14,805	727,279	115,193

Line:

A												
B												
C												
D												
E												
F												
G				1.06685				1.06685				1.06685
H												
I												

				2,036,608				76,120				115,193
				2,036,608				76,120				115,193

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

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Project AQ					Project AR				Project AS				
10	Yes	B1647			Yes	B1648			Yes	B1649			
11	51	Upgrade the name plate			51	Upgrade the name plate rating			51	Replace Morrisville 500 kV			
12	13.6642%	rating at Morrisville 500 kV			13.6642%	at Morrisville 500 kV			13.6642%	breaker 'H1T580' with			
13	0	breaker 'H1T573' with			0	breaker 'H2T545' with			0	50kA breaker			
14	13.6642%	50kA breaker			13.6642%	50kA breaker			13.6642%				
15	5,000				5,000				872,376				
16	98				98				17,105				
17	2				2				2				
18													
19	Beginning	Depreciation	Ending	Rev Req	Beginning	Depreciation	Ending	Rev Req	Beginning	Depreciation	Ending	Rev Req	
20													
21													
22													
23													
24													
25													
26													
27													
28													
29													
30													
31													
32													
33													
34	5,000	86	4,914	678	5,000	86	4,914	678	872,376	14,967	857,409	118,375	
35	5,000	86	4,914	678	5,000	86	4,914	678	872,376	14,967	857,409	118,375	

Line:

A												
B												
C												
D												
E												
F												
G				1.06685				1.06685				1.06685
H												
I												

				678				678				118,375
				678				678				118,375

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

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10	<b>Project AT</b>					
11	Yes	B1650			If Yes for Schedule 12 Include in this Total.	If No for Schedule 12 include in this Sum.
12	51	Replace Morrisville 500 kV				
13	13.6642%	breaker H2T569 with				
14	0	50kA breaker				
15	13.6642%					
16	872,376					Annual Revenue Requirement including Incentive if Applicable
17	17,105					Annual Revenue Requirement excluding Incentive
18	2					
19	<b>Beginning</b>	<b>Depreciation</b>	<b>Ending</b>	<b>Rev Req</b>	<b>Total</b>	<b>Sum</b>
20						
21						
22						
23						
24						
25						
26						
27						
28						
29						
30						
31						
32						
33						
34	872,376	14,967	857,409	118,375	103,255,386	52,525,331
35	872,376	14,967	857,409	118,375	108,424,432	55,836,872

Line:

A		-
B		-
C		-
D		-
E		-
F		-
G		1.06685
H		-
I		-

	118,375
	118,375



**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.