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January 15, 2014

The Honorable Kimberly D. Bose
Secretary
Federal Energy Regulatory Commission
888 First Street, N.E.
Washington, D.C. 20426

**Re: *Virginia Electric and Power Company*
Informational Filing of 2014 Annual Update
Docket No. ER09-545-000**

Dear Secretary Bose:

Virginia Electric and Power Company, doing business as Dominion Virginia Power (“Dominion”), hereby submits for informational purposes its 2014 Annual Update filing in accordance with Section 1 of Attachment H-16B in the Open Access Transmission Tariff (“OATT”) of PJM Interconnection, L.L.C. (“PJM”).¹ As provided in Section 1.c of Attachment H-16B, this 2014 Annual Update is an Informational Filing that does not require any Commission action.²

As delineated in Section 1.a of Attachment H-16B to the PJM OATT, Dominion is required to post on the PJM website an “Annual Update” to its formula rate no later than September 15 of each year, which is to include:

- (i) Dominion’s Annual Transmission Revenue Requirement (“ATRR”), its rate for Network Integration Transmission Service (“NITS”), plus its True-up Adjustment calculated in accordance with the formula rate set out in Attachment H-16A;
- (ii) An estimate of the Network Service Peak Load (“NSPL”) of the Dominion Zone;
and

¹ Attachment H-16B was approved by Commission orders dated April 29, 2008 in Docket Nos. ER08-92-000, *et al.* (*Virginia Electric and Power Company*, 123 FERC ¶ 61,098 (2008)), and December 15, 2008 in Docket Nos. ER08-92-004, *et al.* (*Virginia Electric and Power Company*, unpublished letter order issued on December 15, 2008 in Docket Nos. ER08-92-004 and ER08-92-005).

² PJM Interconnection, L.L.C., Intra-PJM Tariffs, Attachment H-16B, Section 1.c (effective September 17, 2010).

- (iii) An explanation of any change in Dominion'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 Dominion's Securities and Exchange Commission Form 10-Q ("Material Accounting Changes").

Dominion had the information described above posted on PJM's web site on September 12, 2013. In accordance with Section 1 of Attachment H-16B to the PJM OATT, that posting included a statement that no Material Accounting Changes occurred during the twelve months ending August 31, 2013.

Section 1.c of the Attachment H-16B requires that any changes to an Annual Update agreed upon by Dominion and any Interested Parties must be made no later than December 18 and that Dominion shall cause the revised Annual Update to be posted on PJM's website no later than January 15. Further, Section 1.c specifies that Dominion "shall cause the Annual Update, as revised . . . to be included in an informational filing with the Commission by no later than January 15. This filing will not require Commission action."

As described more fully below, Dominion determined that the cost of Project H-3 was overstated by \$88,715 in the 2011 True-Up. Attachment B to this Informational Filing includes the corrected pages as well as related calculations. The credits resulting from this correction are incorporated into the formula rate and True-Up calculations detailed in Attachment A.

Attachments A and B are described in more detail below.

ATTACHMENT A

Attachment A contains the 2014 ATRR and NITS rate, the 2012 True-Up Adjustment, and Dominion's estimated NSPL for 2014 (shown in the calculation of the NITS rate). Dominion has revised the 2014 Annual Update that was posted on PJM's formula rates web page on September 12, 2013 to reflect the corrections addressed in Attachment B relating to an overstatement of the Project H-3 investment amount for the 2011 true-up. These revisions only affect the revenue requirements for Project H-3, which is shown in Attachment A, Part 1, page 33. The revisions do not change the ATRR, the NITS rate, or any amount in the 2014 and 2012 documents other than those on page 33 that are specific to Project H-3.

The version of the transmission formula rate in Attachment A, Part 1 incorporates the revision necessary to correct the overstatement. (This revision is shown in redline in Attachment A, Part 2.) The 2014 Projected Revenue Requirement including True-up Adjustment amounts prior to restatement are struck through and replaced by the restated amounts to be used for 2014 billing at the bottom of page 33. The basis for these changes is explained in Attachment B below.

The three parts of Attachment A are as follows:

Part 1 – A clean version of the transmission formula based on 2014 Projections, which includes the ATRR for 2014 (page 4, line 168), NITS rate for 2014 (page 4, line 171), True-up Adjustment for 2012 (page 4, line 163), and NSPL for 2014 (page 4, line 169).

Part 2 – A redline version of page 33 of the transmission formula based on 2014 Projections, including the adjustment addressed in Attachment B. The only changes result from the corrections to Project H-3.

Part 3 – The transmission formula based on 2012 actual data, which is used to calculate the True-up Adjustment for 2012, without interest.

ATTACHMENT B

Dominion has determined that the “Investment” amount stated in Attachment 7 of the formula for Project H-3 (see Attachment B, Part 1 of this Informational Filing) was overstated by \$88,715 in 2011, affecting the 2011 True-Up.³ The correction to the 2011 true-up necessitated by this overstatement of Investment reduces the 2014 revenue requirement without incentive for this project by \$16,176 and the 2014 revenue requirement with incentive for this project by \$17,293. Attachment B shows the calculations needed to adjust the 2014 revenue requirements for Project H-3 to reflect both (i) the correction to the 2011 true-up adjustments for Project H-3, and (ii) interest.

Attachment B, Part 1 shows the calculations producing the Restated 2014 Projected Revenue Requirements, including True-up Adjustment for Project H-3, which incorporates this correction to 2011. In essence, the amount of the overstatement (\$88,715) is removed from the “Investment” of Project H-3 for 2011 by reducing the 2011 Investment amount from \$13,669,715 to \$13,581,000 ($\$13,669,715 - \$13,581,000 = \$88,715$). The process for calculating the corrections is described in more detail below:

- a. The determination starts with the unrevised 2014 Projected Revenue Requirement including True-up Adjustment for Project H-3 (See Attachment B, Part 1, line 1, column 1 (without incentive) and column 2 (with incentive). The amounts shown here are the same as the strikethrough amounts shown on Attachment A, Part 1, page 33 and are the appropriate Project H-3 amounts for 2014 absent the correction for 2011.

³ The 2011 True-Up was included as part of Virginia Electric and Power Company’s January 8, 2013 “Informational Filing of 2013 Annual Update” in Docket No. ER09-545-000 in Attachment A, Part 2, page 28 of 44.

- b. The 2011 Actual Revenue Requirement used to determine True-up Adjustment without incentive is reduced from \$2,258,844 to \$2,244,185. This is a reduction of \$14,659. (See Attachment B, Part 1, column 1, lines 2, 3, and 4.)
- c. The 2011 Actual Revenue Requirement used to determine True-up Adjustment with incentive is reduced from \$2,414,718 to \$2,399,047. This is a reduction of \$15,671. (See Attachment B, Part 1, column 2, lines 2, 3, and 4.)
- d. The calculated interest associated with the reductions identified items b. and c. above is shown on line 5, in columns 1 and 2, respectively.
- e. The calculated interest on line 5 is added to the reductions on line 4 to determine the credit amounts with and without incentive. (See Attachment B, Part 1, line 6, columns 1 and 2.)
- f. The credit amounts shown on line 6 are then added to the amounts shown on line 1 to determine the Restated 2014 Projected Revenue Requirement including True-up Adjustment for Project H-3. (See Attachment B, Part 1, line 7, column 1 (without incentive), and column 2 (with incentive).)

Attachment B, Part 2 shows the detailed calculation underlying the interest amount provided in Attachment B, Part 1, line 5. The interest amounts are calculated in accordance with Section 35.19a of the Commission's regulations.⁴ Dominion's formula rate uses a midyear convention to determine the number of months for which interest must be calculated with respect to a true-up. Because the correction resulted in a data input change (Investment Cost for Project H-3) in 2011, Dominion computed interest for 36 months (midyear 2011 to midyear 2014).

Attachment B, Part 3, page 28 shows the calculation of the Corrected 2011 Actual Revenue Requirement for Project H-3 that Dominion used to determine the True-up Adjustment shown in Attachment B, Part 1 line 3, column 1 (without incentive), and column 2 (with incentive). Attachment B, Part 3, page 28, line 30 shows the corrected 2011 Actual Revenue Requirement for Project H-3 without the incentive revenue requirement and line 31 shows the corrected 2011 Actual Revenue Requirement for Project H-3 with the incentive revenue requirement. The same 2011 formula rate model and inputs used to calculate the original version of these revenue requirements were used to calculate the corrected version, except for the change from \$13,669,715 to \$13,581,000 for the Investment input for Project H-3 in Attachment 7. The correction to the Project H-3 Investment input did not result in any change to the ATRR or any revenue requirement amount for any project other than Project H-3.

The three parts of Attachment B are as follows:

⁴ 18 C.F.R. § 35.19(a) (2013).

The Honorable Kimberly D. Bose
January 15, 2014
Page 5

Part 1 – The overall calculations necessary to address the overstatement.

Part 2 – The interest calculation associated with the correction.

Part 3 – The corrected 2011 true-up calculation (before interest). The attachment shows that the cost of Project H-3 on page 28 has been reduced by \$88,715 from the cost originally shown in the 2011 True-Up (before interest) that was included in the January 8, 2013 Informational Filing.

This filing contains no expenses or costs that have been alleged or judged in any administrative or judicial proceeding to be illegal, duplicative, or unnecessary costs that are demonstrably the product of discriminatory employment practices, as defined in 18 C.F.R. § 35.13(b)(7) (2010).

Dominion will make copies of this filing available for inspection at Dominion's offices. In addition, Dominion will submit this filing to PJM for posting on its website (www.PJM.com).

The Honorable Kimberly D. Bose
January 15, 2014
Page 6

Thank you for your attention to this Informational Filing. Please direct any questions to the undersigned.

Very truly yours,

/s/

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Counsel for Virginia Electric and Power Company,
doing business as Dominion Virginia Power

ATTACHMENT A

ATTACHMENT A, PART 1

2014 ATRR AND NITS RATE

Formula Rate -- Appendix A

Notes

Instruction (Note H)

2014

Shaded cells are input cells

(000's)

| Allocators | | | | | |
|---------------------------------------------|------------------------------------------------------------------------------------------|---------------|-----------------------------------|----|------------------|
| Wages & Salary Allocation Factor | | | | | |
| 1 | Transmission Wages Expense | | p354.21b/ Attachment 5 | \$ | 30,007 |
| 2 | Less Generator Step-ups | | Attachment 5 | | 54 |
| 3 | Net Transmission Wage Expenses | | (Line 1 - 2) | | 29,953 |
| 4 | Total Wages Expense | | p354.28b/Attachment 5 | | 590,649 |
| 5 | Less A&G Wages Expense | | p354.27b/Attachment 5 | | 97,770 |
| 6 | Total | | (Line 4 - 5) | \$ | 492,880 |
| 7 | Wages & Salary Allocator | (Note B) | (Line 3 / 6) | | 6.0771% |
| Plant Allocation Factors | | | | | |
| 8 | Electric Plant in Service | (Notes A & Q) | p207.104.g/Attachment 5 | \$ | 30,869,106 |
| 9 | Common Plant In Service - Electric | | (Line 26) | | 0 |
| 10 | Total Plant In Service | | (Sum Lines 8 & 9) | | 30,869,106 |
| 11 | Accumulated Depreciation (Total Electric Plant) | (Notes A & Q) | (Line 15 - 14 - 13 - 12) | | 11,857,879 |
| 12 | Accumulated Intangible Amortization | (Notes A & Q) | p200.21c/Attachment 5 | | 98,105 |
| 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 | | 11,955,984 |
| 16 | Net Plant | | (Line 10 - 15) | | 18,913,122 |
| 17 | Transmission Gross Plant | | (Line 31 - 30) | | 5,036,547 |
| 18 | Gross Plant Allocator | (Note B) | (Line 17 / 10) | | 16.3158% |
| 19 | Transmission Net Plant | | (Line 44 - 30) | \$ | 4,072,356 |
| 20 | Net Plant Allocator | (Note B) | (Line 19 / 16) | | 21.5319% |
| Plant Calculations | | | | | |
| Plant In Service | | | | | |
| 21 | Transmission Plant In Service | (Notes A & Q) | p207.58.g/Attachment 5 | \$ | 5,277,132 |
| 22 | Less: Generator Step-ups | (Notes A & Q) | Attachment 5 | | 255,563 |
| 23 | Less: Interconnect Facilities Installed After March 15, 2000 | (Notes A & Q) | Attachment 5 | | 39,135 |
| 24 | Total Transmission Plant In Service | | (Lines 21 - 22 - 23) | | 4,982,433 |
| 25 | General & Intangible | (Notes A & Q) | p205.5.g + p207.99.g/Attachment 5 | | 890,457 |
| 26 | Common Plant (Electric Only) | | p356/Attachment 5 | | 0 |
| 27 | Total General & Common | | (Line 25 + 26) | | 890,457 |
| 28 | Wage & Salary Allocation Factor | | (Line 7) | | 6.0771% |
| 29 | General & Common Plant Allocated to Transmission | | (Line 27 * 28) | \$ | 54,114 |
| 30 | Plant Held for Future Use (Including Land) | (Notes C & Q) | p214.47.d/Attachment 5 | \$ | 16,842 |
| 31 | TOTAL Plant In Service | | (Line 24 + 29 + 30) | \$ | 5,053,389 |
| Accumulated Depreciation | | | | | |
| 32 | Transmission Accumulated Depreciation | (Notes A & Q) | p219.25.c/Attachment 5 | \$ | 997,918 |
| 33 | Less Accumulated Depreciation for Generator Step-ups | (Notes A & Q) | Attachment 5 | | 54,973 |
| 34 | Less Accumulated Depreciation for Interconnect Facilities Installed After March 15, 2000 | (Notes A & Q) | Attachment 5 | | 7,615 |
| 35 | Total Accumulated Depreciation for Transmission | | (Line 32 - 33 - 34) | | 935,330 |
| 36 | Accumulated General Depreciation | (Notes A & Q) | p219.28.b/Attachment 5 | | 376,790 |
| 37 | Accumulated Intangible Amortization | (Notes A & Q) | (Line 12) | | 98,105 |
| 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) | | 474,895 |
| 41 | Wage & Salary Allocation Factor | | (Line 7) | | 6.0771% |
| 42 | General & Common Allocated to Transmission | | (Line 40 * 41) | | 28,860 |
| 43 | TOTAL Accumulated Depreciation | | (Line 35 + 42) | \$ | 964,190 |
| 44 | TOTAL Net Property, Plant & Equipment | | (Line 31 - 43) | \$ | 4,089,198 |

Formula Rate -- Appendix A

Notes

Instruction (Note H)

2014

Adjustment To Rate Base

| | | | | |
|------------------------------------------|-------------------------------------------------------------------------------------------|----------------|------------------------------------|--------------|
| Accumulated Deferred Income Taxes | | | | |
| 45 | ADIT net of FASB 106 and 109 | | Attachment 1 | \$ (781,981) |
| 46 | Accumulated Deferred Income Taxes Allocated To Transmission | | (Line 45) | \$ (781,981) |
| Transmission O&M Reserves | | | | |
| 47 | Total Balance Transmission Related Account 242 Reserves | Enter Negative | Attachment 5 | \$ (6,755) |
| Prepayments | | | | |
| 48 | Prepayments | (Notes A & R) | Attachment 5 | \$ 1,336 |
| 49 | Total Prepayments Allocated to Transmission | | (Line 48) | \$ 1,336 |
| Materials and Supplies | | | | |
| 50 | Undistributed Stores Exp | (Notes A & R) | p227.6c & 16.c | \$ - |
| 51 | Wage & Salary Allocation Factor | | (Line 7) | 6.0771% |
| 52 | Total Transmission Allocated Materials and Supplies | | (Line 50 * 51) | 0 |
| 53 | Transmission Materials & Supplies | | p227.8c/2 | 30,339 |
| 54 | Total Materials & Supplies Allocated to Transmission | | (Line 52 + 53) | \$ 30,339 |
| Cash Working Capital | | | | |
| 55 | Transmission Operation & Maintenance Expense | | (Line 85) | \$ 91,430 |
| 56 | 1/8th Rule | | x 1/8 | 12.5% |
| 57 | Total Cash Working Capital Allocated to Transmission | | (Line 55 * 56) | \$ 11,429 |
| Network Credits | | | | |
| 58 | Outstanding Network Credits | (Note N) | Attachment 5 / From PJM | 0 |
| 59 | Less Accumulated Depreciation Associated with Facilities with Outstanding Network Credits | (Note N) | Attachment 5 / From PJM | 0 |
| 60 | Net Outstanding Credits | | (Line 58 - 59) | 0 |
| 61 | TOTAL Adjustment to Rate Base | | (Line 46 + 47 + 49 + 54 + 57 - 60) | \$ (745,631) |
| 62 | Rate Base | | (Line 44 + 61) | \$ 3,343,567 |

O&M

| | | | | |
|------------------------------------------------|---------------------------------------------------------------------------------|----------|----------------------------------|------------|
| Transmission O&M | | | | |
| 63 | Transmission O&M | | p321.112.b/Attachment 5 | \$ 43,649 |
| 64 | Less GSU Maintenance | | Attachment 5 | 116 |
| 65 | Less Account 565 - Transmission by Others | | p321.96.b/Attachment 5 | (24,816) |
| 66 | Plus Schedule 12 Charges billed to Transmission Owner and booked to Account 565 | (Note O) | PJM Data | 0 |
| 67 | Transmission O&M | | (Lines 63 - 64 + 65 + 66) | \$ 68,349 |
| Allocated General & Common Expenses | | | | |
| 68 | Common Plant O&M | (Note A) | p356 | 0 |
| 69 | Total A&G | | Attachment 5 | 388,229 |
| 70 | Less Property Insurance Account 924 | | p323.185b | 11,700 |
| 71 | Less Regulatory Commission Exp Account 928 | (Note E) | p323.189b/Attachment 5 | 30,724 |
| 72 | Less General Advertising Exp Account 930.1 | | p323.911b/Attachment 5 | 4,456 |
| 73 | Less EPRI Dues | (Note D) | p352-353/Attachment 5 | 2,998 |
| 74 | General & Common Expenses | | (Lines 68 + 69) - Sum (70 to 73) | \$ 338,352 |
| 75 | Wage & Salary Allocation Factor | | (Line 7) | 6.0771% |
| 76 | General & Common Expenses Allocated to Transmission | | (Line 74 * 75) | \$ 20,562 |
| Directly Assigned A&G | | | | |
| 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 | 11,700 |
| 81 | General Advertising Exp Account 930.1 | (Note F) | Attachment 5 | 0 |
| 82 | Total | | (Line 80 + 81) | 11,700 |
| 83 | Net Plant Allocation Factor | | (Line 20) | 21.5319% |
| 84 | A&G Directly Assigned to Transmission | | (Line 82 * 83) | \$ 2,519 |
| 85 | Total Transmission O&M | | (Line 67 + 76 + 79 + 84) | \$ 91,430 |

Formula Rate -- Appendix A

Notes

Instruction (Note H)

2014

Depreciation & Amortization Expense

Depreciation Expense

| | | | | | |
|-----|---------------------------------------------------------------|-----------------|---------------------------|----|---------|
| 86 | Transmission Depreciation Expense | (Notes A and S) | p336.7b&c/Attachment 5 | \$ | 103,959 |
| 87 | Less: GSU Depreciation | | Attachment 5 | | 5,174 |
| 88 | Less Interconnect Facilities Depreciation | | Attachment 5 | | 758 |
| 89 | Extraordinary Property Loss | | Attachment 5 | | 0 |
| 90 | Total Transmission Depreciation | | (Line 86 - 87 - 88 + 89) | | 98,027 |
| 91 | General Depreciation | (Note A) | p336.10b&c&d/Attachment 5 | | 31,306 |
| 92 | Intangible Amortization | (Note A) | p336.1d&e/Attachment 5 | | 20,398 |
| 93 | Total | | (Line 91 + 92) | | 51,704 |
| 94 | Wage & Salary Allocation Factor | | (Line 7) | | 6.0771% |
| 95 | General and Intangible Depreciation Allocated to Transmission | | (Line 93 * 94) | | 3,142 |
| 96 | Common Depreciation - Electric Only | (Note A) | p336.11.b | | 0 |
| 97 | Common Amortization - Electric Only | (Note A) | p356 or p336.11d | | 0 |
| 98 | Total | | (Line 96 + 97) | | 0 |
| 99 | Wage & Salary Allocation Factor | | (Line 7) | | 6.0771% |
| 100 | Common Depreciation - Electric Only Allocated to Transmission | | (Line 98 * 99) | | 0 |

| | | | | | |
|-----|------------------------------------------------|--|----------------------|----|---------|
| 101 | Total Transmission Depreciation & Amortization | | (Line 90 + 95 + 100) | \$ | 101,169 |
|-----|------------------------------------------------|--|----------------------|----|---------|

Taxes Other than Income

| | | | | | |
|-----|-------------------------------|--|--------------|----|--------|
| 102 | Taxes Other than Income | | Attachment 2 | \$ | 35,114 |
| 103 | Total Taxes Other than Income | | (Line 102) | \$ | 35,114 |

Return / Capitalization Calculations

Long Term Interest

| | | | | | |
|-----|-------------------------------------------|----------|-----------------------------------|----|---------|
| 104 | Long Term Interest | (Note T) | p117.62c through 67c/Attachment 5 | \$ | 387,194 |
| 105 | Less LTD Interest on Securitization Bonds | (Note P) | Attachment 8 | | 0 |
| 106 | Long Term Interest | | (Line 104 - 105) | \$ | 387,194 |

| | | | | | |
|-----|---------------------|--------------------------|----------|----|--------|
| 107 | Preferred Dividends | (Note T), enter positive | p118.29c | \$ | 16,496 |
|-----|---------------------|--------------------------|----------|----|--------|

Common Stock

| | | | | | |
|-----|-----------------------------------------------------------|--------------------------|------------------------|----|-----------|
| 108 | Proprietary Capital | | p112.16c,d/2 | \$ | 9,249,714 |
| 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 | | (22,040) |
| 111 | Common Stock | | (Sum Lines 108 to 110) | \$ | 8,968,661 |

Capitalization

| | | | | | |
|-----|----------------------------------|--------------------------|------------------------------------------|----|------------|
| 112 | Long Term Debt | | p112.24c,d/2 | \$ | 6,765,223 |
| 113 | Less Loss on Reacquired Debt | (Note T), enter negative | p111.81c,d/2 | | (9,047) |
| 114 | Plus Gain on Reacquired Debt | (Note T), enter positive | p113.61c,d/2 | | 4,065 |
| 115 | Less LTD on Securitization Bonds | (Note P) | (Note T), enter negative Attachment 8 | | 0 |
| 116 | Total Long Term Debt | | (Sum Lines 112 to 115) | | 6,760,241 |
| 117 | Preferred Stock | (Note T), enter positive | p112.3c,d/2 | | 259,014 |
| 118 | Common Stock | | (Line 111) | | 8,968,661 |
| 119 | Total Capitalization | | (Sum Lines 116 to 118) | \$ | 15,987,915 |

| | | | | | |
|-----|-------------|----------------------|------------------|--|-------|
| 120 | Debt % | Total Long Term Debt | (Line 116 / 119) | | 42.3% |
| 121 | Preferred % | Preferred Stock | (Line 117 / 119) | | 1.6% |
| 122 | Common % | Common Stock | (Line 118 / 119) | | 56.1% |

| | | | | | |
|-----|----------------|----------------------|-------------------|--|--------|
| 123 | Debt Cost | Total Long Term Debt | (Line 106 / 116) | | 0.0573 |
| 124 | Preferred Cost | Preferred Stock | (Line 107 / 117) | | 0.0637 |
| 125 | Common Cost | Common Stock | (Note J) Fixed | | 0.1140 |

| | | | | | |
|-----|----------------------------|------------------------------|------------------------|--|--------|
| 126 | Weighted Cost of Debt | Total Long Term Debt (WCLTD) | (Line 120 * 123) | | 0.0242 |
| 127 | Weighted Cost of Preferred | Preferred Stock | (Line 121 * 124) | | 0.0010 |
| 128 | Weighted Cost of Common | Common Stock | (Line 122 * 125) | | 0.0640 |
| 129 | Total Return (R) | | (Sum Lines 126 to 128) | | 0.0892 |

| | | | | | |
|-----|------------------------------------------------|--|-----------------|--|---------|
| 130 | Investment Return = Rate Base * Rate of Return | | (Line 62 * 129) | | 298,245 |
|-----|------------------------------------------------|--|-----------------|--|---------|

Formula Rate -- Appendix A

Notes

Instruction (Note H)

2014

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 | 6.17% |
| 133 | p | (percent of federal income tax deductible for state purposes) | Per State Tax Code | 0.00% |
| 134 | T | $T=1 - \{[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)\} =$ | | 39.01% |
| 135 | T/(1-T) | | | 63.96% |
| ITC Adjustment | | (Note I) | | |
| 136 | Amortized Investment Tax Credit | enter negative | Attachment 1 | \$ (170) |
| 137 | T/(1-T) | | (Line 135) | 63.96% |
| 138 | ITC Adjustment Allocated to Transmission | | (Line 136 * (1 + 137)) | \$ (279) |
| | | | | |
| 139 | Income Tax Component = | $CIT=(T/1-T) * Investment\ Return * (1-(WCLTD/R)) =$ | [Line 135 * 130 * (1-(126 / 129))] | 138,960 |
| 140 Total Income Taxes | | | (Line 138 + 139) | 138,682 |

REVENUE REQUIREMENT

| Summary | | | | |
|----------------------------------------------------------------------------|----------------------------------------------------------------------------------------|----------|------------------------------------------|---------------------|
| 141 | Net Property, Plant & Equipment | | (Line 44) | \$ 4,089,198 |
| 142 | Adjustment to Rate Base | | (Line 61) | (745,631) |
| 143 | Rate Base | | (Line 62) | \$ 3,343,567 |
| 144 | O&M | | (Line 85) | 91,430 |
| 145 | Depreciation & Amortization | | (Line 101) | 101,169 |
| 146 | Taxes Other than Income | | (Line 103) | 35,114 |
| 147 | Investment Return | | (Line 130) | 298,245 |
| 148 | Income Taxes | | (Line 140) | 138,682 |
| 149 | | | | |
| 150 Revenue Requirement | | | (Sum Lines 144 to 149) | \$ 664,640 |
| Net Plant Carrying Charge | | | | |
| 151 | Revenue Requirement | | (Line 150) | \$ 664,640 |
| 152 | Net Transmission Plant | | (Line 24 - 35) | 4,047,102 |
| 153 | Net Plant Carrying Charge | | (Line 151 / 152) | 16.4226% |
| 154 | Net Plant Carrying Charge without Depreciation | | (Line 151 - 86) / 152 | 13.8539% |
| 155 | Net Plant Carrying Charge without Depreciation, Return or Income Taxes | | (Line 151 - 86 - 130 - 140) / 152 | 3.0578% |
| Net Plant Carrying Charge Calculation with 100 Basis Point increase in ROE | | | | |
| 156 | Gross Revenue Requirement Less Return and Taxes | | (Line 150 - 147 - 148) | \$ 227,714 |
| 157 | Increased Return and Taxes | | Attachment 4 | 467,679 |
| 158 | Net Revenue Requirement with 100 Basis Point increase in ROE | | (Line 156 + 157) | 695,393 |
| 159 | Net Transmission Plant | | (Line 152) | 4,047,102 |
| 160 | Net Plant Carrying Charge with 100 Basis Point increase in ROE | | (Line 158 / 159) | 17.1825% |
| 161 | Net Plant Carrying Charge with 100 Basis Point increase in ROE without Depreciation | | (Line 158 - 86) / 159 | 14.6137% |
| Revenue Requirement | | | | |
| 162 | Revenue Requirement | | (Line 150) | \$ 664,640 |
| 163 | True-up Adjustment | | Attachment 6 | 14,341 |
| 164 | Plus any increased ROE calculated on Attachment 7 other than PJM Schedule 12 projects. | | Attachment 7 | 3,342 |
| 165 | Facility Credits under Section 30.9 of the PJM OATT. | | Attachment 5 | 2,147 |
| 166 | Revenue Credits | | Attachment 3 | (10,201) |
| 167 | Interest on Network Credits | | PJM data | 0 |
| 168 | Annual Transmission Revenue Requirement (ATRR) | | (Line 162 + 163 + 164 + 165 + 166 + 167) | \$ 674,269 |
| Rate for Network Integration Transmission Service | | (Note L) | | |
| 169 | 1 CP Peak | | PJM Data | 18,763.0 |
| 170 | Rate (\$/MW-Year) | | (Line 168 / 169) | 35,936.10 |
| 171 Rate for Network Integration Transmission Service (\$/MW/Year) | | | (Line 170) | 35,936.10 |

Formula Rate -- Appendix A

Notes

Instruction (Note H)

2014

Notes

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

Virginia Electric and Power Company
ATTACHMENT H-16A
Attachment 1 - Accumulated Deferred Income Taxes (ADIT) Worksheet - December 31, 2014

| | Only Transmission Related | Plant Related | Labor Related | Total ADIT |
|----------------------------------------------------|---------------------------------|------------------|------------------|---------------|
| ADIT- 282 | (860,191) | (98,671) | (66,314) | |
| ADIT-283 | | 0 | (5,168) | (1,709) |
| ADIT-190 | (22) | 213,683 | 56,009 | |
| Subtotal | (860,213) | 109,844 | (12,013) | |
| Wages & Salary Allocator | | | 6.0771% | |
| Gross Plant Allocator | | 16.3158% | | |
| End of Year ADIT | (860,213) | 17,922 | (730) | (843,021) |
| End of Previous Year ADIT (from Sheet 1A-ADIT (3)) | (735,212) | 15,767 | (1,495) | (720,940) |
| Average Beginning and End of Year ADIT | (797,712) | 16,844 | (1,113) | (781,981) |
| End of Year ADIT | (843,021) | | | |
| End of Previous Year ADIT | (720,940) | | | |
| Average Beginning and End of Year ADIT | (781,981) | | | |

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 | (20,427) | (20,427) | | | | Not applicable to Transmission Cost of Service calculation. |
| BAD DEBTS | 12,542 | 12,542 | | | | 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 | 100,412 | 100,412 | | | | Represents tax capitalized interest on projects in CWIP - increase in taxable income. |
| CAPITALIZED INTEREST OPERATING IN SERVICE | 211,833 | | | 211,833 | | Represents tax "In Service" capitalized interest placed in service net of tax amortization. |
| CHARITABLE CONTRIBUTIONS | - | - | | | | Not applicable to Transmission Cost of Service calculation. |
| CIAC DC - NONOP CWIP | (797) | (797) | | | | Not applicable to Transmission Cost of Service calculation. |
| CIAC DC - NONOP IN SERVICE | 1,368 | 1,368 | | | | Not applicable to Transmission Cost of Service calculation. |
| CIAC NC - NONOP CWIP | 159 | 159 | | | | Not applicable to Transmission Cost of Service calculation. |
| CIAC NC - NONOP IN SERVICE | 1,655 | 1,655 | | | | Not applicable to Transmission Cost of Service calculation. |
| CIAC VA - NONOP CWIP | 31,722 | 31,722 | | | | Not applicable to Transmission Cost of Service calculation. |
| CIAC VA - NONOP IN SERVICE | 66,983 | 66,983 | | | | Not applicable to Transmission Cost of Service calculation. |
| CONTINGENT CLAIMS CURRENT | - | - | | | | Not applicable to Transmission Cost of Service calculation. |
| CONTINGENT CLAIMS NONCURRENT | 2,122 | 2,122 | | | | Not applicable to Transmission Cost of Service calculation. |
| CUSTOMER ACCOUNTS-RESERVE & REFUND | 0 | 0 | | | | Not applicable to Transmission Cost of Service calculation. |
| CUSTOMER ACCOUNTS INTEREST-RESERVE & REFUND | (0) | (0) | | | | Not applicable to Transmission Cost of Service calculation. |
| CWIP ABANDONMENT NON CURRENT | 980 | 980 | | | | 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. |
| DEDESIGNATED DEBT NOT ISSUED | - | - | | | | Not applicable to Transmission Cost of Service calculation. |
| DEFERRED GAIN/LOSS NONOPERATING | (53) | (53) | | | | Not applicable to Transmission Cost of Service calculation. |
| DEFERRED GAIN/LOSS OPERATING-DISTRIBUTION | (91) | (91) | | | | Represents the ADIT on Book Gain/Loss as accrued. |
| DEFERRED GAIN/LOSS OPERATING-GENERAL | (2) | (2) | | | | Represents the ADIT on Book Gain/Loss as accrued. |
| DEFERRED GAIN/LOSS OPERATING-PRODUCTION | 503 | 503 | | | | Represents the ADIT on Book Gain/Loss as accrued. |
| DEFERRED GAIN/LOSS OPERATING-PRODUCTION NA | (4) | (4) | | | | Represents the ADIT on Book Gain/Loss as accrued. |
| DEFERRED GAIN/LOSS OPERATING-TRANSMISSION | (111) | | (111) | | | 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 | 379 | 379 | | | | Not applicable to Transmission Cost of Service calculation. |
| DEFERRED SIT NONOP - OCI | (3,863) | (3,863) | | | | Not applicable to Transmission Cost of Service calculation. |
| DFIT 190 OPERATING NONCURRENT ASSET | - | - | | | | Not applicable to Transmission Cost of Service calculation. |
| DFIT 282 NONOPERATING PLANT NONCURRE LIAB | - | - | | | | Not applicable to Transmission Cost of Service calculation. |
| DFIT 282 OPERATING PLANT NONCURRE LIAB | - | - | | | | Not applicable to Transmission Cost of Service calculation. |
| DFIT EFFECT ON SIT NONOP - OCI | 1,221 | 1,221 | | | | Not applicable to Transmission Cost of Service calculation. |
| DIRECTOR CHARITABLE DONATION | 88 | 88 | | | | Not applicable to Transmission Cost of Service calculation. |
| DOE SETTLEMENT - ASSET BASIS REDUCTION | - | - | | | | Not applicable to Transmission Cost of Service calculation. |
| DOE SETTLEMENT - INVENTORY BASIS REDUCTION | 6,322 | 6,322 | | | | Not applicable to Transmission Cost of Service calculation. |
| DSIT 190 OPERATING NONCURRE ASSET VA MIN | (36) | (36) | | | | Not applicable to Transmission Cost of Service calculation. |
| DSIT 190 OPERATING NONCURRE ASSET W.V. NOL | 106 | 106 | | | | Not applicable to Transmission Cost of Service calculation. |
| DSIT NONOP D.C. | 3 | 3 | | | | Not applicable to Transmission Cost of Service calculation. |
| DSIT NONOP N.C. | 3,135 | 3,135 | | | | Not applicable to Transmission Cost of Service calculation. |
| DSIT NONOP VA | 96,670 | 96,670 | | | | Not applicable to Transmission Cost of Service calculation. |
| DSIT NONOP W.V. | 2,818 | 2,818 | | | | Not applicable to Transmission Cost of Service calculation. |
| DSIT OPERATING D.C. | 3 | 3 | | | | Not applicable to Transmission Cost of Service calculation. |
| DSIT OPERATING N.C. | 2,497 | 2,497 | | | | Not applicable to Transmission Cost of Service calculation. |
| DSIT OPERATING VA | 73,587 | 73,587 | | | | Not applicable to Transmission Cost of Service calculation. |
| DSIT OPERATING W.V. | 2,197 | 2,197 | | | | Not applicable to Transmission Cost of Service calculation. |
| DSM | - | - | | | | Not applicable to Transmission Cost of Service calculation. |
| EARNEST MONEY | - | - | | | | Not applicable to Transmission Cost of Service calculation. |
| EMISSIONS ALLOWANCES | - | - | | | | Not applicable to Transmission Cost of Service calculation. |
| FAS 109 ITC DFIT DEFICIENCY (190) | 4,782 | 4,782 | | | | 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) | 51 | 51 | | | | Not applicable to Transmission Cost of Service calculation. |
| FAS 109 ITC DSIT DEFICIENCY VA (190) | 816 | 816 | | | | Not applicable to Transmission Cost of Service calculation. |
| FAS 109 ITC DSIT DEFICIENCY W.V.(190) | 25 | 25 | | | | 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. | 32 | 32 | | | | Not applicable to Transmission Cost of Service calculation. |
| FAS 109 ITC DSIT GROSSUP VA | 522 | 522 | | | | Not applicable to Transmission Cost of Service calculation. |
| FAS 109 ITC DSIT GROSSUP W.V. | 16 | 16 | | | | Not applicable to Transmission Cost of Service calculation. |
| FAS 109 ITC GROSSUP (190) | 3,056 | 3,056 | | | | Not applicable to Transmission Cost of Service calculation. |
| FAS 109 ITC REG LIAB | - | - | | | | Not applicable to Transmission Cost of Service calculation. |
| FAS 133 | 26,052 | 26,052 | | | | Not applicable to Transmission Cost of Service calculation. |
| FAS 133 - CAPACITY HEDGE CURRENT ASSET | 630 | 630 | | | | Not applicable to Transmission Cost of Service calculation. |
| FAS 133 - DEBT HEDGE CURRENT ASSET | 3,518 | 3,518 | | | | Not applicable to Transmission Cost of Service calculation. |

ATTACHMENT H-16A

Attachment 1 - Accumulated Deferred Income Taxes (ADIT) Worksheet - December 31, 2014

| | | | | | |
|-----------------------------------------------------|---------|---------|----|---------|--------------------------------------------------------------------------------------------------------------|
| FAS 133 - DEBT VALUATION - MTM HEDGE NON CURRENT AS | 14,164 | 14,164 | | | Not applicable to Transmission Cost of Service calculation. |
| FAS133 - DEFERRED GAIN/LOSS CAPAC HEDGE NON CURRE | (0) | (0) | | | Not applicable to Transmission Cost of Service calculation. |
| FAS 133 REG FTR CURRENT | - | - | | | Not applicable to Transmission Cost of Service calculation. |
| FAS 133 - FTR HEDGE CURRENT ASSET | 7,131 | 7,131 | | | Not applicable to Transmission Cost of Service calculation. |
| FAS 133 POWER HEDGE CURRENT ASSET | 223 | 223 | | | 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-DISTRIBUTION | 1,007 | 1,007 | | | Represents ARO accruals not deductible for tax. |
| FAS 143 ASSET OBLIGATION-GENERAL | 42 | 42 | | | Represents ARO accruals not deductible for tax. |
| FAS 143 ASSET OBLIGATION-NA | 442 | 442 | | | Represents ARO accruals not deductible for tax. |
| FAS 143 ASSET OBLIGATION-OTHER | 17,941 | 17,941 | | | Represents ARO accruals not deductible for tax. |
| FAS 143 ASSET OBLIGATION-TRANSMISSION | 89 | | 89 | | Represents ARO accruals not deductible for tax. |
| FAS 143 DECOMMISSIONING - NA | 140,380 | 140,380 | | | Represents ARO accruals not deductible for tax. |
| FAS143 DECOMMISSIONING - OTHER | 195,939 | 195,939 | | | Represents ARO accruals not deductible for tax. |
| FEDERAL EFFECT OF STATE NONOPERATING | 13,555 | 13,555 | | | Not applicable to Transmission Cost of Service calculation. |
| FEDERAL EFFECT OF STATE OPERATING | 141,142 | 141,142 | | | 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 | 78 | 78 | | | Not applicable to Transmission Cost of Service calculation. |
| FIXED ASSETS FED EFFECT OF STATE | 337 | 337 | | | 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 | 1 | | | 1 | Books amortize the fleet lease extension credit over the new lease; tax takes the deduction when incurred. |
| FLEET LEASE CREDIT - NONCURRENT | 0 | | | 0 | Books amortizes the fleet lease extension credit over the new lease; tax takes the deduction when incurred. |
| FUEL DEF CURRENT LIAB | 869 | 869 | | | Not applicable to Transmission Cost of Service calculation. |
| FUEL DEF NON CUR LIAB | 1,660 | 1,660 | | | Not applicable to Transmission Cost of Service calculation. |
| FUEL DEF OTHER CURRENT LIAB | 13,199 | 13,199 | | | Not applicable to Transmission Cost of Service calculation. |
| FUEL DEF OTHER NON CUR LIAB | - | - | | | Not applicable to Transmission Cost of Service calculation. |
| GAIN SALE/LEASEBACK - SYSTEM OFFICE | - | - | | | Not applicable to Transmission Cost of Service calculation. |
| GENERAL BUSINESS CREDIT | 613 | 613 | | | Not applicable to Transmission Cost of Service calculation. |
| GROSS REC-UNBILLED REV-NC | 105 | 105 | | | Books include income when meter is read; taxed when service is provided. |
| HEADWATER BENEFITS | 1,066 | 1,066 | | | Not applicable to Transmission Cost of Service calculation. |
| INT STOR NORTH ANNA | 2,329 | 2,329 | | | Books recognizes the expense as incurred. For tax the deduction is recognized when the casks are filled. |
| INT STOR SURRY | 420 | 420 | | | Books recognizes the expense as incurred. For tax the deduction is recognized when the casks are filled. |
| LONG TERM DISABILITY RESERVE | 7,712 | | | 7,712 | Book estimate accrued and expensed; tax deduction when paid. |
| METERS | 1,867 | 1,867 | | | Books pre-capitalize when purchased; tax purposes when installed. |
| NOL | 63,903 | 63,903 | | | 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 | 5,797 | | | 5,797 | 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 | 1,849 | | | 1,849 | Books record the yield to maturity method; taxes amortize straight line. |
| P'SHIP INCOME - NC ENTERPRISE | 47 | 47 | | | Not applicable to Transmission Cost of Service calculation. |
| P'SHIP INCOME - VIRGINIA CAPITAL | 169 | 169 | | | 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 | (4,655) | (4,655) | | | Not applicable to Transmission Cost of Service calculation. |
| REG FUEL HEDGE NONOP | 4,661 | 4,661 | | | 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 - ATRR CURRENT | 264 | 264 | | | 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 | - | - | | | 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 | 55 | 55 | | | Not applicable to Transmission Cost of Service calculation. |
| REG LIAB - DEFERRED G/L POWER HEDGE - CURRENT | 0 | 0 | | | Not applicable to Transmission Cost of Service calculation. |
| REG LIAB - DEFERRED VALUATION - MTM - NON CURRENT | - | - | | | Not applicable to Transmission Cost of Service calculation. |
| REG LIAB AS REC COSTS - VA NON CURRENT | 103 | 103 | | | Not applicable to Transmission Cost of Service calculation. |
| REG LIAB - FTR CURRENT | - | - | | | Not applicable to Transmission Cost of Service calculation. |
| REG LIAB ATRR VA NON CURRENT | 0 | 0 | | | 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 NCUC CURRENT | 297 | 297 | | | Not applicable to Transmission Cost of Service calculation. |
| REG LIAB OTHER NCUC NON CURR | 890 | 890 | | | 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 | 16,132 | 16,132 | | | Not applicable to Transmission Cost of Service calculation. |
| REG LIAB VA OTHER CURRENT | - | - | | | Not applicable to Transmission Cost of Service calculation. |
| REG LIABILITY DECOMMISSIONING | 200,573 | 200,573 | | | Not applicable to Transmission Cost of Service calculation. |
| REG LIABILITY HEDGES DEBT | - | - | | | Not applicable to Transmission Cost of Service calculation. |
| REG RATE REFUND - CURRENT | 90 | 90 | | | 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) | 55,569 | | | 55,569 | Book estimate accrued and expensed; tax deduction when paid. |
| RETIREMENT - EXEC SUPP RET (ESRP) - NONOP | (117) | (117) | | | Not applicable to Transmission Cost of Service calculation. |
| RETIREMENT - SUPPLEMENTAL RETIREMENT | 131 | 131 | | | Not applicable to Transmission Cost of Service calculation. |
| SALES TAX RECOVERY BEAR GARDEN | 678 | 678 | | | Not applicable to Transmission Cost of Service calculation. |
| SALES TAX RECOVERY VCHEC | 45 | 45 | | | Not applicable to Transmission Cost of Service calculation. |
| SALES TAX RECOVERY WARREN | 3,876 | 3,876 | | | Not applicable to Transmission Cost of Service calculation. |
| SEPARATION/ERT | (7,271) | | | (7,271) | Book amount accrued and expensed; tax deduction when paid. These amounts will be paid in the next 12 months. |

ATTACHMENT H-16A

Attachment 1 - Accumulated Deferred Income Taxes (ADIT) Worksheet - December 31, 2014

| | | | | | | |
|------------------------------------------------------|-----------|-----------|------|---------|--------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 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 PROPERTY TAX | - | - | - | - | - | Not applicable to Transmission Cost of Service calculation. |
| VA SALES & USE TAX AUDIT (INCL. INT) | - | - | - | - | - | Not applicable to Transmission Cost of Service calculation. |
| VACATION ACCRUAL | 8,798 | 8,798 | - | - | - | Not applicable to Transmission Cost of Service calculation. |
| W.VA. STATE POLLUTION CONTROL - FEDERAL EFFECT | 1,809 | 1,809 | - | - | - | Federal effect of state deductions. |
| WEST VA PROPERTY TAX | 2,040 | 2,040 | - | - | - | 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 | 20,864 | 20,864 | - | - | - | Not applicable to Transmission Cost of Service calculation. |
| DEFERRED SIT NONOP - OCI | 3,938 | 3,938 | - | - | - | Not applicable to Transmission Cost of Service calculation. |
| DFIT EFFECT ON SIT NONOP - OCI | 26 | 26 | - | - | - | Not applicable to Transmission Cost of Service calculation. |
| EMISSIONS ALLOWANCES | - | - | - | - | - | Not applicable to Transmission Cost of Service calculation. |
| FEDERAL TAX INTEREST EXPENSE | 268 | 268 | - | - | - | Not applicable to Transmission Cost of Service calculation. |
| REG ASSET - PLANT | - | - | - | - | - | Not applicable to Transmission Cost of Service calculation. |
| REG ASSET CURRENT RIDER A6 ALTAVISTA AFUDC DEBT | 2 | 2 | - | - | - | Not applicable to Transmission Cost of Service calculation. |
| REG ASSET CURRENT RIDER A6 HOPEWELL AFUDC DEBT | 2 | 2 | - | - | - | Not applicable to Transmission Cost of Service calculation. |
| COST OF REMOVAL | 5,274 | 5,274 | - | - | - | Not applicable to Transmission Cost of Service calculation. |
| FASS 133 DEFERRED G/L POWER HEDGE NON CURRENT LIAB | 0 | 0 | - | - | - | Not applicable to Transmission Cost of Service calculation. |
| REG ASSET - DEFERRED GAIN/LOSS CAPAC HEDGE NONCUR | 0 | 0 | - | - | - | Not applicable to Transmission Cost of Service calculation. |
| FEDERAL TAX INTEREST EXPENSE NC | 22 | 22 | - | - | - | Not applicable to Transmission Cost of Service calculation. |
| REG ASSET - HEDGE DEBT DE-DESIGNATED DEBT NOT ISSUED | 1,322 | 1,322 | - | - | - | Not applicable to Transmission Cost of Service calculation. |
| NUC FUEL - PERMANENT DISPOSAL | - | - | - | - | - | Not applicable to Transmission Cost of Service calculation. |
| DOE SETTLEMENT CURRENT | 4,541 | 4,541 | - | - | - | Not applicable to Transmission Cost of Service calculation. |
| FAS 133 | 10,524 | 10,524 | - | - | - | Not applicable to Transmission Cost of Service calculation. |
| REG ASSET - NONCUR RIDER A6 HALIFAX AFUDC DEBT | 25 | 25 | - | - | - | Not applicable to Transmission Cost of Service calculation. |
| REG ASSET - NONCUR RIDER A6 HOPEWELL AFUDC DEBT | 1 | 1 | - | - | - | Not applicable to Transmission Cost of Service calculation. |
| REG ASSET - NONCUR RIDER A6 SOUTHAMPTON AFUDC DEBT | 137 | 137 | - | - | - | Not applicable to Transmission Cost of Service calculation. |
| REG NON CURRENT DSM A5 RIDER | 247 | 247 | - | - | - | Not applicable to Transmission Cost of Service calculation. |
| ROUNDING | 0 | 0 | - | - | - | Not applicable to Transmission Cost of Service calculation. |
| Subtotal - p234 | 1,800,341 | 1,324,874 | (22) | 213,683 | 61,806 | |
| Less FASB 109 Above if not separately removed | 9,301 | 9,301 | 0 | 0 | 0 | |
| Less FASB 106 Above if not separately removed | 5,797 | 0 | 0 | 0 | 5,797 | |
| Total | 1,585,243 | 1,315,573 | (22) | 213,683 | 56,009 | |

Instructions for Account 190:

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

ATTACHMENT H-16A

Attachment 1 - Accumulated Deferred Income Taxes (ADIT) Worksheet - December 31, 2014

| A ADIT- 282 | B C D E F G | | | | | Justification | |
|-----------------------------------------------------|-------------|-----------------------------------|---------------------------------|------------------|------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--|
| | Total | Production Or Other Related | Only Transmission Related | Plant Related | Labor Related | | |
| | | | | | | | |
| AFC DEFERRED TAX - FUEL CWIP | 2 | 2 | | | | Represents the amount of amortization of AFC in service not allowable for tax. | |
| AFC DEFERRED TAX - FUEL IN SERVICE | (2) | (2) | | | | Represents the amount of amortization of AFC in service not allowable for tax. | |
| AFC DEFERRED TAX - FUEL IN SERVICE NA | (9) | (9) | | | | Represents the amount of amortization of AFC in service not allowable for tax. | |
| AFC DEFERRED TAX - PLANT CWIP | (20,184) | (20,184) | | | | Represents the amount of amortization of AFC in service not allowable for tax. | |
| AFC DEFERRED TAX - PLANT IN SERVICE | (27,371) | (10,914) | (16,456) | | | Represents the amount of amortization of AFC in service not allowable for tax. | |
| AFUDC - DEBT - GENERATION RIDER | - | - | - | | | Not applicable to Transmission Cost of Service calculation. | |
| BOOK CAPITALIZED INTEREST CWIP | 564 | - | - | 564 | | Represents the unallowable amount of book interest. | |
| CAPITAL EXPENSE | (57,600) | (58,968) | 1,368 | | | Capitalized for books and current deduction for tax as repairs. | |
| CAPITAL LEASE | - | - | - | | | Not applicable to Transmission Cost of Service calculation. | |
| CASUALTY LOSS | (109,692) | | | (109,692) | | 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 | 17,145 | | | 17,145 | | Represents a decrease to tax depreciation (Sec 162) as a result of casualty loss (Sec 165) reduction to tax basis. | |
| COMPUTER SOFTWARE-BOOK AMORT | 39,610 | | | | 39,610 | Represents total Book Computer Software Amortization Schedule M addition. | |
| COMPUTER SOFTWARE-CWIP | (12,324) | (12,324) | | | | Represents the allowable "In house" deduction for tax. | |
| COMPUTER SOFTWARE-TAX AMORT | (52,657) | | | | (52,657) | Total tax amortization shown as a schedule M deduction and add back total book amortization. | |
| COST OF REMOVAL | (17,511) | (14,701) | (822) | | (1,988) | 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. | |
| DFIT 190 NONOPERATING PLANT NONCURR ASSET | - | - | - | | | Not applicable to Transmission Cost of Service calculation. | |
| DFIT 190 OPERATING PLANT 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 NONOPERATING DC | 0 | 0 | | | | Not applicable to Transmission Cost of Service calculation. | |
| DSIT NONOPERATING NC | 101 | 101 | | | | Not applicable to Transmission Cost of Service calculation. | |
| DSIT NONOPERATING VA | (3,621) | (3,621) | | | | Not applicable to Transmission Cost of Service calculation. | |
| DSIT NONOPERATING WV | (1) | (1) | | | | Not applicable to Transmission Cost of Service calculation. | |
| DSIT OPERATING DC | (16) | (16) | | | | Not applicable to Transmission Cost of Service calculation. | |
| DSIT OPERATING NC | (17,043) | (17,043) | | | | Not applicable to Transmission Cost of Service calculation. | |
| DSIT OPERATING VA | (287,146) | (287,146) | | | | Not applicable to Transmission Cost of Service calculation. | |
| DSIT OPERATING WV | (20,633) | (20,633) | | | | Not applicable to Transmission Cost of Service calculation. | |
| FAS 109 OTHER DFIT DEFICIENCY (282) | (29,991) | (29,991) | | | | Not applicable to Transmission Cost of Service calculation. | |
| FAS 109 PLANT DFIT DEFICIENCY (282) | (16,851) | (16,851) | | | | Not applicable to Transmission Cost of Service calculation. | |
| FAS109 PLANT DFIT DEFICIENCY (282) - ALTAVISTA RI | (176) | (176) | | | | Not applicable to Transmission Cost of Service calculation. | |
| FAS109 PLANT DFIT DEFICIENCY (282) - BEAR GARDEN | (740) | (740) | | | | Not applicable to Transmission Cost of Service calculation. | |
| FAS 109 PLANT DFIT DEFICIENCY (282) - BREMO RIDER | - | - | | | | Not applicable to Transmission Cost of Service calculation. | |
| FAS 109 PLANT DFIT DEFICIENCY (282) - BRUNSWICK RI | (462) | (462) | | | | Not applicable to Transmission Cost of Service calculation. | |
| FAS 109 PLANT DFIT DEFICIENCY (282) - GENERATION R | - | - | | | | 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 | (60) | (60) | | | | Not applicable to Transmission Cost of Service calculation. | |
| FAS 109 PLANT DFIT DEFICIENCY (282) - NAIJI RIDER | (20,026) | (20,026) | | | | Not applicable to Transmission Cost of Service calculation. | |
| FAS 109 PLANT DFIT DEFICIENCY (282) - PPT RIDER | (22) | (22) | | | | Not applicable to Transmission Cost of Service calculation. | |
| FAS 109 PLANT DFIT DEFICIENCY (282) - SOUTHAMPTON | (16) | (16) | | | | Not applicable to Transmission Cost of Service calculation. | |
| FAS 109 PLANT DFIT DEFICIENCY (282) - VCHEC RIDER | (3,363) | (3,363) | | | | Not applicable to Transmission Cost of Service calculation. | |
| FAS 109 PLANT DFIT DEFICIENCY (282) - WARREN RIDER | (2,283) | (2,283) | | | | Not applicable to Transmission Cost of Service calculation. | |
| FAS 109 PLANT DSIT DEFICIENCY D.C. (282) | (0) | (0) | | | | Not applicable to Transmission Cost of Service calculation. | |
| FAS 109 PLANT DSIT DEFICIENCY D.C. (282) - 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 | - | - | | | | Not applicable to Transmission Cost of Service calculation. | |
| FAS 109 PLANT DSIT DEFICIENCY D.C. (282) - BRUNSWI | (0) | (0) | | | | Not applicable to Transmission Cost of Service calculation. | |
| FAS 109 PLANT DSIT DEFICIENCY D.C. (282) - GENERAT | - | - | | | | 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) - NAIJI R | (0) | (0) | | | | Not applicable to Transmission Cost of Service calculation. | |
| FAS 109 PLANT DSIT DEFICIENCY D.C. (282) - PP7 RID | - | - | | | | 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 D.C. (282) - | - | - | | | | Not applicable to Transmission Cost of Service calculation. | |
| FAS 109 PLANT DSIT DEFICIENCY N.C. (282) | (242) | (242) | | | | Not applicable to Transmission Cost of Service calculation. | |
| FAS 109 PLANT DSIT DEFICIENCY N.C. (282) - ALTAVIS | (2) | (2) | | | | Not applicable to Transmission Cost of Service calculation. | |
| FAS 109 PLANT DSIT DEFICIENCY N.C. (282) - BEAR GA | (7) | (7) | | | | Not applicable to Transmission Cost of Service calculation. | |
| FAS 109 PLANT DSIT DEFICIENCY N.C. (282) - BREMO R | - | - | | | | Not applicable to Transmission Cost of Service calculation. | |
| FAS 109 PLANT DSIT DEFICIENCY N.C. (282) - BRUNSWI | (5) | (5) | | | | 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 | (1) | (1) | | | | Not applicable to Transmission Cost of Service calculation. | |
| FAS 109 PLANT DSIT DEFICIENCY N.C. (282) - NAIJI R | (214) | (214) | | | | 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) - SOUTHAM | (0) | (0) | | | | Not applicable to Transmission Cost of Service calculation. | |
| FAS 109 PLANT DSIT DEFICIENCY N.C. (282) - VCHEC R | (35) | (35) | | | | Not applicable to Transmission Cost of Service calculation. | |
| FAS 109 PLANT DSIT DEFICIENCY N.C. (282) - WARREN | (24) | (24) | | | | Not applicable to Transmission Cost of Service calculation. | |
| FAS 109 PLANT DSIT DEFICIENCY N.C. (282) - | - | - | | | | Not applicable to Transmission Cost of Service calculation. | |
| FAS 109 PLANT DSIT DEFICIENCY VA (282) - ALTAVISTA | (3,859) | (3,859) | | | | Not applicable to Transmission Cost of Service calculation. | |
| FAS 109 PLANT DSIT DEFICIENCY VA (282) - BEAR GARD | (30) | (30) | | | | Not applicable to Transmission Cost of Service calculation. | |
| FAS 109 PLANT DSIT DEFICIENCY VA (282) - BREMO RID | (126) | (126) | | | | Not applicable to Transmission Cost of Service calculation. | |
| FAS 109 PLANT DSIT DEFICIENCY VA (282) - BRUNSWICK | - | - | | | | Not applicable to Transmission Cost of Service calculation. | |
| FAS 109 PLANT DSIT DEFICIENCY VA (282) - GENERATIO | (79) | (79) | | | | 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 | (10) | (10) | | | | Not applicable to Transmission Cost of Service calculation. | |
| FAS 109 PLANT DSIT DEFICIENCY VA (282) - NAIJI RID | (3,421) | (3,421) | | | | Not applicable to Transmission Cost of Service calculation. | |
| FAS 109 PLANT DSIT DEFICIENCY VA (282) - PP7 RIDER | (4) | (4) | | | | Not applicable to Transmission Cost of Service calculation. | |
| FAS 109 PLANT DSIT DEFICIENCY VA (282) - SOUTHAMPT | (3) | (3) | | | | Not applicable to Transmission Cost of Service calculation. | |
| FAS 109 PLANT DSIT DEFICIENCY VA (282) - VCHEC RID | (574) | (574) | | | | Not applicable to Transmission Cost of Service calculation. | |
| FAS 109 PLANT DSIT DEFICIENCY VA (282) - WARREN RI | (390) | (390) | | | | Not applicable to Transmission Cost of Service calculation. | |
| FAS 109 PLANT DSIT DEFICIENCY W.V. (282) | (119) | (119) | | | | Not applicable to Transmission Cost of Service calculation. | |
| FAS 109 PLANT DSIT DEFICIENCY W.V. (282) - ALTAVIS | (1) | (1) | | | | 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 | - | - | | | | Not applicable to Transmission Cost of Service calculation. | |
| FAS 109 PLANT DSIT DEFICIENCY W.V. (282) - BRUNSWI | (2) | (2) | | | | Not applicable to Transmission Cost of Service calculation. | |
| FAS 109 PLANT DSIT DEFICIENCY W.V. (282) - HALIFAX | (0) | (0) | | | | Not applicable to Transmission Cost of Service calculation. | |
| FAS 109 PLANT DSIT DEFICIENCY W.V. (282) - HOPEWEL | (0) | (0) | | | | Not applicable to Transmission Cost of Service calculation. | |
| FAS 109 PLANT DSIT DEFICIENCY W.V. (282) - NAIJI R | (106) | (106) | | | | Not applicable to Transmission Cost of Service calculation. | |
| FAS 109 PLANT DSIT DEFICIENCY W.V. (282) - PP7 RID | (0) | (0) | | | | Not applicable to Transmission Cost of Service calculation. | |
| FAS 109 PLANT DSIT DEFICIENCY W.V. (282) - 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 | (12) | (12) | | | | Not applicable to Transmission Cost of Service calculation. | |
| FEDERAL EFFECT OF STATE NONOPERATING | (6,867) | (6,867) | | | | Not applicable to Transmission Cost of Service calculation. | |
| FEDERAL EFFECT OF STATE OPERATING | (35,995) | (35,995) | | | | Not applicable to Transmission Cost of Service calculation. | |
| FIXED ASSETS | (6,688) | | | (6,688) | | 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 | (59) | (59) | | | | Tax recognizes the intercompany gain/loss over the tax life of the assets. | |
| GOODWILL AMORTIZATION | - | - | | | | Not applicable to Transmission Cost of Service calculation. | |

ATTACHMENT H-16A

Attachment 1 - Accumulated Deferred Income Taxes (ADIT) Worksheet - December 31, 2014

| | | | | | | |
|----------------------------------------------------|-------------|-------------|-----------|----------|----------|---------------------------------------------------------------------------------------------------------------------------------------------------|
| 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 ACUFILE | (4,261,320) | (3,365,761) | (844,281) | | (51,279) | Difference between book and tax depreciation taking in consideration flow-through and ARAM. |
| LIBERALIZED DEPRECIATION - PLANT LAND FUTURE USE | - | - | | | | Not applicable to Transmission Cost of Service calculation. |
| LIBERALIZED DEPRECIATION - PLANT LAND NON UTILITY | - | - | | | | Not applicable to Transmission Cost of Service calculation. |
| LIBERALIZED DEPRECIATION - PLANT OPER LAND | 931 | 931 | | | | Not applicable to Transmission Cost of Service calculation. |
| LIBERALIZED DEPRECIATION - PLANT OTHER | (203,323) | (203,323) | | | | Not applicable to Transmission Cost of Service calculation. |
| LIBERALIZED DEPRECIATION - PLANT FUTURE USE | 207 | 207 | | | | Not applicable to Transmission Cost of Service calculation. |
| LIBERALIZED DEPRECIATION - PLANT NON UTILITY | (495) | (495) | | | | Not applicable to Transmission Cost of Service calculation. |
| REG ASSET PLANT ABANDONMENT | (0) | (0) | | | | Not applicable to Transmission Cost of Service calculation. |
| RESEARCH AND DEVELOPMENT | (0) | (0) | | | | Not applicable to Transmission Cost of Service calculation. |
| SEC 169 FERC 281 | 198,808 | 198,808 | | | | Not applicable to Transmission Cost of Service calculation. |
| LIBERALIZED DEPRECIATION - PLANT ACUFILE | - | - | | | | Difference between book and tax depreciation taking in consideration flow-through and ARAM. |
| CAPITAL LEASE | (295) | (295) | | | | Not applicable to Transmission Cost of Service calculation. |
| NUCLEAR FUEL - PERMANENT DISPOSAL | (4) | (4) | | | | Not applicable to Transmission Cost of Service calculation. |
| CAPITAL O&M EXP | (0) | (0) | | | | Not applicable to Transmission Cost of Service calculation. |
| DOE SETTLEMENT-ASSET BASIS REDUCTION | (0) | (0) | | | | Not applicable to Transmission Cost of Service calculation. |
| ROUND | (0) | (0) | | | | Not applicable to Transmission Cost of Service calculation. |
| | - | - | | | | Book amount accrued as it's earned, tax deduction is actual payout. |
| | - | - | | | | Not applicable to Transmission Cost of Service calculation. |
| Subtotal - p275 (Form 1-F filer: see note 6 below) | (4,966,771) | (3,941,595) | (860,191) | (98,671) | (66,314) | |
| Less FASB 109 Above if not separately removed | (83,281) | (83,281) | 0 | 0 | 0 | |
| Less FASB 106 Above if not separately removed | 0 | 0 | | | | |
| Total | (4,883,490) | (3,858,314) | (860,191) | (98,671) | (66,314) | |

Instructions for Account 282:

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

ATTACHMENT H-16A

Attachment 1 - Accumulated Deferred Income Taxes (ADIT) Worksheet - December 31, 2014

| A ADIT-283 | B Total | C Production Or Other | D Only Transmission | E Plant | F Labor | G Justification |
|----------------------------------------------------|------------|-----------------------------|---------------------------|------------|------------|-------------------------------------------------------------|
| | | | | | | |
| A6 RECEIVABLE CURRENT | (747) | (747) | | | | Not applicable to Transmission Cost of Service calculation. |
| A6 RECEIVABLE NONCURRENT | (2,206) | (2,206) | | | | Not applicable to Transmission Cost of Service calculation. |
| ADFIT - OTHER COMPREHENSIVE INCOME | - | - | | | | Not applicable to Transmission Cost of Service calculation. |
| AFUDC - DEBT - VCHEC RIDER CURRENT | - | - | | | | Not applicable to Transmission Cost of Service calculation. |
| CONTINGENT CLAIMS CURRENT | - | - | | | | Not applicable to Transmission Cost of Service calculation. |
| AMORT EXP - SEC 197 INTANGIBLES | - | - | | | | Not applicable to Transmission Cost of Service calculation. |
| DECOMM POUROVER | (48,041) | (48,041) | | | | Not applicable to Transmission Cost of Service calculation. |
| DECOMMISSIONING | (369) | (369) | | | | Not applicable to Transmission Cost of Service calculation. |
| DECOMMISSIONING TRUST - UNREALIZED GAIN/LOSS - NC | (122,986) | (122,986) | | | | Not applicable to Transmission Cost of Service calculation. |
| DECOMMISSIONING TRUST BOOK INCOME | (358,604) | (358,604) | | | | Not applicable to Transmission Cost of Service calculation. |
| DEFERRED FUEL EXPENSE | (5,225) | (5,225) | | | | Not applicable to Transmission Cost of Service calculation. |
| DEFERRED FUEL EXPENSE - OTHER | (0) | (0) | | | | Not applicable to Transmission Cost of Service calculation. |
| DEFERRED FUEL EXPENSE - OTHER CURRENT | (634) | (634) | | | | Not applicable to Transmission Cost of Service calculation. |
| DEFERRED FUEL EXPENSE CURRENT | (841) | (841) | | | | Not applicable to Transmission Cost of Service calculation. |
| DEFERRED N.C. SIT NONOP - OCI | - | - | | | | Not applicable to Transmission Cost of Service calculation. |
| DEFERRED SIT NONOP - OCI | - | - | | | | Not applicable to Transmission Cost of Service calculation. |
| DFIT 283 NONOP OTHER NONCURRENT LIABILITY | - | - | | | | Not applicable to Transmission Cost of Service calculation. |
| DFIT 283 OPERATING NONCURRENT LIAB | - | - | | | | Not applicable to Transmission Cost of Service calculation. |
| DFIT EFFECT ON SIT NONOP - OCI | - | - | | | | Not applicable to Transmission Cost of Service calculation. |
| DOE SETTLEMENT | (6,495) | (6,495) | | | | Not applicable to Transmission Cost of Service calculation. |
| DOE SETTLEMENT CURRENT | - | - | | | | Not applicable to Transmission Cost of Service calculation. |
| DSIT 283 OP OTHER NONCURR ASSET VA MIN | 10 | 10 | | | | Not applicable to Transmission Cost of Service calculation. |
| DSIT 283 OP OTHER NONCURR LIAB VA MIN | (10) | (10) | | | | Not applicable to Transmission Cost of Service calculation. |
| DSIT NONOPERATING DC | (1) | (1) | | | | Not applicable to Transmission Cost of Service calculation. |
| DSIT NONOPERATING NC | (1,115) | (1,115) | | | | Not applicable to Transmission Cost of Service calculation. |
| DSIT NONOPERATING VA | (33,060) | (33,060) | | | | Not applicable to Transmission Cost of Service calculation. |
| DSIT NONOPERATING WV | (1,031) | (1,031) | | | | Not applicable to Transmission Cost of Service calculation. |
| DSIT OPERATING DC | (3) | (3) | | | | Not applicable to Transmission Cost of Service calculation. |
| DSIT OPERATING NC | (2,493) | (2,493) | | | | Not applicable to Transmission Cost of Service calculation. |
| DSIT OPERATING VA | (73,465) | (73,465) | | | | Not applicable to Transmission Cost of Service calculation. |
| DSIT OPERATING WV | (2,293) | (2,293) | | | | Not applicable to Transmission Cost of Service calculation. |
| EARNEST MONEY | - | - | | | | Represents advances not recognized for tax. |
| EMISSIONS ALLOWANCES | - | - | | | | Not applicable to Transmission Cost of Service calculation. |
| FAS 109 OTHER DFIT GROSSUP (283) | (27,495) | (27,495) | | | | Not applicable to Transmission Cost of Service calculation. |
| FAS 109 OTHER DFIT GROSSUP (283) - ALTAVISTA RIDER | (112) | (112) | | | | Not applicable to Transmission Cost of Service calculation. |
| FAS 109 OTHER DFIT GROSSUP (283) - BEAR GARDEN RID | (473) | (473) | | | | Not applicable to Transmission Cost of Service calculation. |
| FAS 109 OTHER DFIT GROSSUP (283) - BREMO RIDER | - | - | | | | Not applicable to Transmission Cost of Service calculation. |
| FAS 109 OTHER DFIT GROSSUP (283) - BRUNSWICK RIDER | (295) | (295) | | | | Not applicable to Transmission Cost of Service calculation. |
| FAS 109 OTHER DFIT GROSSUP (283) - HALIFAX RIDER | 0 | 0 | | | | Not applicable to Transmission Cost of Service calculation. |
| FAS 109 OTHER DFIT GROSSUP (283) - HOPEWELL RIDER | (38) | (38) | | | | Not applicable to Transmission Cost of Service calculation. |
| FAS 109 OTHER DFIT GROSSUP (283) - NAIH RIDER | (12,798) | (12,798) | | | | Not applicable to Transmission Cost of Service calculation. |
| FAS 109 OTHER DFIT GROSSUP (283) - PP7 RIDER | (14) | (14) | | | | Not applicable to Transmission Cost of Service calculation. |
| FAS 109 OTHER DFIT GROSSUP (283) - SOUTHAMPTON RID | (10) | (10) | | | | Not applicable to Transmission Cost of Service calculation. |
| FAS 109 OTHER DFIT GROSSUP (283) - VCHEC RIDER | (2,148) | (2,148) | | | | Not applicable to Transmission Cost of Service calculation. |
| FAS 109 OTHER DFIT GROSSUP (283) - WARREN RIDER | (1,459) | (1,459) | | | | Not applicable to Transmission Cost of Service calculation. |
| FAS 109 OTHER DSIT GROSSUP DC | (0) | (0) | | | | Not applicable to Transmission Cost of Service calculation. |
| FAS 109 OTHER DSIT GROSSUP DC - ALTAVISTA RIDER | (0) | (0) | | | | Not applicable to Transmission Cost of Service calculation. |
| FAS 109 OTHER DSIT GROSSUP DC - BEAR GARDEN RIDER | - | - | | | | Not applicable to Transmission Cost of Service calculation. |
| FAS 109 OTHER DSIT GROSSUP DC - BREMO RIDER | - | - | | | | Not applicable to Transmission Cost of Service calculation. |
| FAS 109 OTHER DSIT GROSSUP DC - BRUNSWICK RIDER | (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 | (0) | (0) | | | | Not applicable to Transmission Cost of Service calculation. |
| FAS 109 OTHER DSIT GROSSUP DC - PP7 RIDER | - | - | | | | 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 | (0) | (0) | | | | Not applicable to Transmission Cost of Service calculation. |
| FAS 109 OTHER DSIT GROSSUP DC - WARREN RIDER | 0 | 0 | | | | Not applicable to Transmission Cost of Service calculation. |
| FAS 109 OTHER DSIT GROSSUP NC | (294) | (294) | | | | Not applicable to Transmission Cost of Service calculation. |
| FAS 109 OTHER DSIT GROSSUP NC - ALTAVISTA RIDER | (1) | (1) | | | | Not applicable to Transmission Cost of Service calculation. |
| FAS 109 OTHER DSIT GROSSUP NC - BEAR GARDEN RIDER | (5) | (5) | | | | Not applicable to Transmission Cost of Service calculation. |
| FAS 109 OTHER DSIT GROSSUP NC - BREMO RIDER | - | - | | | | Not applicable to Transmission Cost of Service calculation. |
| FAS 109 OTHER DSIT GROSSUP NC - BRUNSWICK RIDER | (3) | (3) | | | | Not applicable to Transmission Cost of Service calculation. |
| FAS 109 OTHER DSIT GROSSUP NC - HALIFAX RIDER | 0 | 0 | | | | Not applicable to Transmission Cost of Service calculation. |
| FAS 109 OTHER DSIT GROSSUP NC - HOPEWELL RIDER | (0) | (0) | | | | Not applicable to Transmission Cost of Service calculation. |
| FAS 109 OTHER DSIT GROSSUP NC - NAIH RIDER | (137) | (137) | | | | Not applicable to Transmission Cost of Service calculation. |
| FAS 109 OTHER DSIT GROSSUP NC - PP7 RIDER | (0) | (0) | | | | Not applicable to Transmission Cost of Service calculation. |
| FAS 109 OTHER DSIT GROSSUP NC - SOUTHAMPTON RIDER | (0) | (0) | | | | Not applicable to Transmission Cost of Service calculation. |
| FAS 109 OTHER DSIT GROSSUP NC - VCHEC RIDER | (22) | (22) | | | | Not applicable to Transmission Cost of Service calculation. |
| FAS 109 OTHER DSIT GROSSUP NC - WARREN RIDER | (15) | (15) | | | | Not applicable to Transmission Cost of Service calculation. |
| FAS 109 OTHER DSIT GROSSUP VA | (4,695) | (4,695) | | | | Not applicable to Transmission Cost of Service calculation. |
| FAS 109 OTHER DSIT GROSSUP VA - ALTAVISTA RIDER | (19) | (19) | | | | Not applicable to Transmission Cost of Service calculation. |
| FAS 109 OTHER DSIT GROSSUP VA - BEAR GARDEN RIDER | (81) | (81) | | | | Not applicable to Transmission Cost of Service calculation. |
| FAS 109 OTHER DSIT GROSSUP VA - BREMO RIDER | - | - | | | | Not applicable to Transmission Cost of Service calculation. |
| FAS 109 OTHER DSIT GROSSUP VA - BRUNSWICK RIDER | (50) | (50) | | | | Not applicable to Transmission Cost of Service calculation. |
| FAS 109 OTHER DSIT GROSSUP VA - HALIFAX RIDER | 0 | 0 | | | | Not applicable to Transmission Cost of Service calculation. |
| FAS 109 OTHER DSIT GROSSUP VA - HOPEWELL RIDER | (7) | (7) | | | | Not applicable to Transmission Cost of Service calculation. |
| FAS 109 OTHER DSIT GROSSUP VA - NAIH RIDER | (2,187) | (2,187) | | | | Not applicable to Transmission Cost of Service calculation. |
| FAS 109 OTHER DSIT GROSSUP VA - PP7 RIDER | (2) | (2) | | | | Not applicable to Transmission Cost of Service calculation. |
| FAS 109 OTHER DSIT GROSSUP VA - SOUTHAMPTON RIDER | (2) | (2) | | | | Not applicable to Transmission Cost of Service calculation. |
| FAS 109 OTHER DSIT GROSSUP VA - VCHEC RIDER | (367) | (367) | | | | Not applicable to Transmission Cost of Service calculation. |
| FAS 109 OTHER DSIT GROSSUP VA - WARREN RIDER | (249) | (249) | | | | Not applicable to Transmission Cost of Service calculation. |
| FAS 109 OTHER DSIT GROSSUP WV | (145) | (145) | | | | Not applicable to Transmission Cost of Service calculation. |
| FAS 109 OTHER DSIT GROSSUP WV - ALTAVISTA RIDER | (1) | (1) | | | | Not applicable to Transmission Cost of Service calculation. |
| FAS 109 OTHER DSIT GROSSUP WV - BEAR GARDEN RIDER | (3) | (3) | | | | Not applicable to Transmission Cost of Service calculation. |
| FAS 109 OTHER DSIT GROSSUP WV - BREMO RIDER | - | - | | | | Not applicable to Transmission Cost of Service calculation. |
| FAS 109 OTHER DSIT GROSSUP WV - BRUNSWICK RIDER | (2) | (2) | | | | Not applicable to Transmission Cost of Service calculation. |
| FAS 109 OTHER DSIT GROSSUP WV - HALIFAX RIDER | (0) | (0) | | | | Not applicable to Transmission Cost of Service calculation. |
| FAS 109 OTHER DSIT GROSSUP WV - HOPEWELL RIDER | (0) | (0) | | | | Not applicable to Transmission Cost of Service calculation. |
| FAS 109 OTHER DSIT GROSSUP WV - NAIH RIDER | (68) | (68) | | | | Not applicable to Transmission Cost of Service calculation. |
| FAS 109 OTHER DSIT GROSSUP WV - PP7 RIDER | (0) | (0) | | | | Not applicable to Transmission Cost of Service calculation. |
| FAS 109 OTHER DSIT GROSSUP WV - SOUTHAMPTON RIDER | (0) | (0) | | | | Not applicable to Transmission Cost of Service calculation. |
| FAS 109 OTHER DSIT GROSSUP WV - VCHEC RIDER | (11) | (11) | | | | Not applicable to Transmission Cost of Service calculation. |
| FAS 109 OTHER DSIT GROSSUP WV - WARREN RIDER | (8) | (8) | | | | Not applicable to Transmission Cost of Service calculation. |

ATTACHMENT H-16A

Attachment 1 - Accumulated Deferred Income Taxes (ADIT) Worksheet - December 31, 2014

| | | | | | |
|-----------------------------------------------------|----------|----------|--|--|------------------------------------------------------------------------------------------------------------|
| FAS 109 REG ASSET | - | - | | | Represents tax gross-up on deferred tax deficiency related to previous flow-through and ARAM related ADIT. |
| FAS 133 | (26,051) | (26,051) | | | Not applicable to Transmission Cost of Service calculation. |
| FAS 133 - FTR HEDGE CURRENT ASSET | - | - | | | Not applicable to Transmission Cost of Service calculation. |
| FAS 133-DEFERRED G/L CAPACITY HEDGE - NON CURRENT | (55) | (55) | | | Not applicable to Transmission Cost of Service calculation. |
| FAS 133-DEFERRED G/L POWER HEDGE - CURRENT LIAB | (0) | (0) | | | Not applicable to Transmission Cost of Service calculation. |
| FAS 133-DEFERRED G/L POWER HEDGE NON CURRENT LIAB | 0 | 0 | | | Not applicable to Transmission Cost of Service calculation. |
| FAS 133-DEFERRED VALUATION- MTM NON CURRENT LIAB | (0) | (0) | | | Not applicable to Transmission Cost of Service calculation. |
| FAS 133-FTR CURRENT LIAB | - | - | | | Not applicable to Transmission Cost of Service calculation. |
| FAS 133 FTR NON CURRENT LIAB | - | - | | | Not applicable to Transmission Cost of Service calculation. |
| FEDERAL EFFECT OF STATE NONOPERATING | (29,052) | (29,052) | | | Not applicable to Transmission Cost of Service calculation. |
| FEDERAL EFFECT OF STATE OPERATING | 8,571 | 8,571 | | | Not applicable to Transmission Cost of Service calculation. |
| FEDERAL TAX INTEREST EXPENSE | 463 | 463 | | | Not applicable to Transmission Cost of Service calculation. |
| FEDERAL TAX INTEREST EXPENSE NON CURRENT | - | - | | | Not applicable to Transmission Cost of Service calculation. |
| FIXED ASSETS | - | - | | | Not applicable to Transmission Cost of Service calculation. |
| FUEL HANDLING COSTS | (282) | (282) | | | IRS settlement required additional tax capitalization of handling costs. |
| GAIN(LOSS) INTERCO SALES -BOOK/TAX | - | - | | | Tax deferred recognition of intercompany gain/loss due to consolidated return rules. |
| GAIN(LOSS) INTERCO SALES -BOOK/TAX | - | - | | | Tax deferred recognition of intercompany gain/loss due to consolidated return rules. |
| GOODWILL AMORTIZATION | - | - | | | Not applicable to Transmission Cost of Service calculation. |
| NON CURRENT REC A4 ELEC TRAN | (500) | (500) | | | Not applicable to Transmission Cost of Service calculation. |
| NUCLEAR FUEL - PERMANENT DISPOSAL | - | - | | | Not applicable to Transmission Cost of Service calculation. |
| OBSOLETE INVENTORY | - | - | | | Not applicable to Transmission Cost of Service calculation. |
| PERFORMANCE ACHIEVEMENT PLAN | - | - | | | Not applicable to Transmission Cost of Service calculation. |
| POWERTREE CARBON CO. LLC. | (34) | (34) | | | Not applicable to Transmission Cost of Service calculation. |
| QUALIFIED SETTLEMENT FUND | - | - | | | Not applicable to Transmission Cost of Service calculation. |
| REACQUIRED DEBT GAIN(LOSS) | (1,252) | (1,252) | | | Not applicable to Transmission Cost of Service calculation. |
| REG HEDGES CAPACITY | - | - | | | Not applicable to Transmission Cost of Service calculation. |
| REG ASSET - A4 RAC COSTS CURRENT | (15,848) | (15,848) | | | Not applicable to Transmission Cost of Service calculation. |
| REG ASSET - A4 RAC COSTS NONCURRENT | (5,356) | (5,356) | | | Not applicable to Transmission Cost of Service calculation. |
| REG ASSET - A5 REC COST VA | - | - | | | Not applicable to Transmission Cost of Service calculation. |
| REG ASSET - ATRR CURRENT | (0) | (0) | | | Not applicable to Transmission Cost of Service calculation. |
| REG ATRR NON CURRENT | - | - | | | Not applicable to Transmission Cost of Service calculation. |
| REG ASSET - DEBT VALUATION - MTM - CURRENT | (3,518) | (3,518) | | | Not applicable to Transmission Cost of Service calculation. |
| REG ASSET - DEFERRED G/L CAPACITY HEDGE CURRENT | (630) | (630) | | | Not applicable to Transmission Cost of Service calculation. |
| REG ASSET - DEFERRED G/L POWER HEDGE CURRENT | (223) | (223) | | | Not applicable to Transmission Cost of Service calculation. |
| REG ASSET FTR | - | - | | | Not applicable to Transmission Cost of Service calculation. |
| REG ASSET - FTR - CURRENT | (7,131) | (7,131) | | | Not applicable to Transmission Cost of Service calculation. |
| REG ASSET - NRC REQUIREMENT - NORTH ANNA | (2,150) | (2,150) | | | Not applicable to Transmission Cost of Service calculation. |
| REG ASSET - NRC REQUIREMENT - SURRY | (1,129) | (1,129) | | | Not applicable to Transmission Cost of Service calculation. |
| REG ASSET - PLANT | (33) | (33) | | | Not applicable to Transmission Cost of Service calculation. |
| REG ASSET - PLANT CURRENT | (3,960) | (3,960) | | | Not applicable to Transmission Cost of Service calculation. |
| REG ASSET ABANDONED PLANT NCUC CURRENT | (220) | (220) | | | Not applicable to Transmission Cost of Service calculation. |
| REG ASSET ABANDONED PLANT NCUC NON CURR | (3,146) | (3,146) | | | Not applicable to Transmission Cost of Service calculation. |
| REG ASSET ASSET IMPAIRMENT NCUC CURRENT | (86) | (86) | | | Not applicable to Transmission Cost of Service calculation. |
| REG ASSET ASSET IMPAIRMENT NCUC NONCURR | (527) | (527) | | | Not applicable to Transmission Cost of Service calculation. |
| REG ASSET CURRENT RIDER A4 NON VA OTHER | (2,350) | (2,350) | | | Not applicable to Transmission Cost of Service calculation. |
| REG ASSET CURRENT RIDER A5 DSM | (1,130) | (1,130) | | | Not applicable to Transmission Cost of Service calculation. |
| REG ASSET CURRENT RIDER A6 ALTAVISTA AFUDC DEBT | - | - | | | Not applicable to Transmission Cost of Service calculation. |
| REG ASSET CURRENT RIDER A6 ALTAVISTA COST RESERVE | (2) | (2) | | | Not applicable to Transmission Cost of Service calculation. |
| REG ASSET CURRENT RIDER A6 BEAR GARDEN AFUDC DEBT | (136) | (136) | | | Not applicable to Transmission Cost of Service calculation. |
| REG ASSET CURRENT RIDER A6 BEAR GARDEN COST RESERV | (1,107) | (1,107) | | | Not applicable to Transmission Cost of Service calculation. |
| REG ASSET CURRENT RIDER A6 HOPEWELL AFUDC DEBT | - | - | | | Not applicable to Transmission Cost of Service calculation. |
| REG ASSET CURRENT RIDER A6 HOPEWELL COST RESERVE | (1) | (1) | | | Not applicable to Transmission Cost of Service calculation. |
| REG ASSET CURRENT RIDER A6 SOUTHAMPTON AFUDC DEBT | (0) | (0) | | | Not applicable to Transmission Cost of Service calculation. |
| REG ASSET CURRENT RIDER A6 SOUTHAMPTON COST RESERV | (1) | (1) | | | Not applicable to Transmission Cost of Service calculation. |
| REG ASSET CURRENT RIDER A6 VCHEC AFUDC DEBT | (846) | (846) | | | Not applicable to Transmission Cost of Service calculation. |
| REG ASSET CURRENT RIDER A6 VCHEC COST RESERVE | (3,311) | (3,311) | | | Not applicable to Transmission Cost of Service calculation. |
| REG ASSET CURRENT RIDER A6 WARREN AFUDC DEBT | (86) | (86) | | | Not applicable to Transmission Cost of Service calculation. |
| REG ASSET CURRENT RIDER A6 WARREN COST RESERVE | (14) | (14) | | | Not applicable to Transmission Cost of Service calculation. |
| REG ASSET - DEBT VALUATION - MTM - NON CURRENT | (14,164) | (14,164) | | | 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 - HEDGE DEBT DE-DESIGNATED DEBT NOT ISSUE | - | - | | | Not applicable to Transmission Cost of Service calculation. |
| REG ASSET NATURAL DISASTER NCUC CURRENT | (478) | (478) | | | Not applicable to Transmission Cost of Service calculation. |
| REG ASSET NATURAL DISASTER NCUC NONCURR | (1,030) | (1,030) | | | Not applicable to Transmission Cost of Service calculation. |
| REG ASSET NONCUR RIDER A6 ALTAVISTA AFUDC DEBT | (68) | (68) | | | Not applicable to Transmission Cost of Service calculation. |
| REG ASSET NONCUR RIDER A6 ALTAVISTA COST RESERVE | (5) | (5) | | | Not applicable to Transmission Cost of Service calculation. |
| REG ASSET NONCUR RIDER A6 BEAR GARDEN AFUDC DEBT | (708) | (708) | | | Not applicable to Transmission Cost of Service calculation. |
| REG ASSET NONCUR RIDER A6 BEAR GARDEN COST RESERVE | (6,226) | (6,226) | | | Not applicable to Transmission Cost of Service calculation. |
| REG ASSET NONCUR RIDER A6 BREMO AFUDC DEBT | - | - | | | Not applicable to Transmission Cost of Service calculation. |
| REG ASSET NONCUR RIDER A6 BRUNSWICK AFUDC DEBT | (163) | (163) | | | Not applicable to Transmission Cost of Service calculation. |
| REG ASSET NONCUR RIDER A6 HALIFAX AFUDC DEBT | - | - | | | Not applicable to Transmission Cost of Service calculation. |
| REG ASSET NONCUR RIDER A6 HOPEWELL AFUDC DEBT | (29) | (29) | | | Not applicable to Transmission Cost of Service calculation. |
| REG ASSET NONCUR RIDER A6 NAIH AFUDC DEBT | (6,781) | (6,781) | | | Not applicable to Transmission Cost of Service calculation. |
| REG ASSET NONCUR RIDER A6 NAIH COST RESERVE | (950) | (950) | | | Not applicable to Transmission Cost of Service calculation. |
| REG ASSET NONCUR RIDER A6 PP7 AFUDC DEBT | (10) | (10) | | | Not applicable to Transmission Cost of Service calculation. |
| REG ASSET NONCUR RIDER A6 SOUTHAMPTON AFUDC DEBT | (10) | (10) | | | Not applicable to Transmission Cost of Service calculation. |
| REG ASSET NONCUR RIDER A6 SOUTHAMPTON COST RESERVE | - | - | | | Not applicable to Transmission Cost of Service calculation. |
| REG ASSET NONCUR RIDER A6 VCHEC AFUDC DEBT | (996) | (996) | | | Not applicable to Transmission Cost of Service calculation. |
| REG ASSET NONCUR RIDER A6 VCHEC COST RESERVE | (9,381) | (9,381) | | | Not applicable to Transmission Cost of Service calculation. |
| REG ASSET NONCUR RIDER A6 WARREN AFUDC DEBT | (775) | (775) | | | Not applicable to Transmission Cost of Service calculation. |
| REG ASSET NONCUR RIDER A6 WARREN COST RESERVE | (824) | (824) | | | Not applicable to Transmission Cost of Service calculation. |
| REG ASSET RETIREMENT NCUC CURRENT | (35) | (35) | | | Not applicable to Transmission Cost of Service calculation. |
| REG ASSET RETIREMENT NCUC NONCURR | (385) | (385) | | | Not applicable to Transmission Cost of Service calculation. |
| REG ASSET RIDER PLANTS NCUC CURRENT | (208) | (208) | | | Not applicable to Transmission Cost of Service calculation. |
| REG ASSET RIDER PLANTS NCUC NONCURR | (692) | (692) | | | Not applicable to Transmission Cost of Service calculation. |
| REG HEDGE DEBT - CURRENT | - | - | | | Not applicable to Transmission Cost of Service calculation. |
| REG ATRR NON CURRENT | (5,681) | (5,681) | | | Not applicable to Transmission Cost of Service calculation. |

ATTACHMENT H-16A

Attachment 1 - Accumulated Deferred Income Taxes (ADIT) Worksheet - December 31, 2014

| | | | | | |
|------------------------------------------------------|-----------|-----------|---------|---------|-------------------------------------------------------------------------------------------------------------------------------------------|
| REGULATORY ASSET - FAS 112 | (1,709) | - | | (1,709) | Represents cost that for regulatory purposes needs to be amortized over a prescribed life. However, allowable for tax when incurred. |
| REGULATORY ASSET - NUG | (2,838) | (2,838) | | | 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 | (2,080) | (2,080) | | | 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 | (15,698) | (15,698) | | | 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. |
| W.VA. STATE POLLUTION CONTROL | (5,168) | - | (5,168) | | 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 | (20,864) | (20,864) | | | Not applicable to Transmission Cost of Service calculation. |
| DEFERRED SIT NONOP - OCI | (3,938) | (3,938) | | | Not applicable to Transmission Cost of Service calculation. |
| DFTT EFFECT ON SIT NONOP - OCI | (26) | (26) | | | Not applicable to Transmission Cost of Service calculation. |
| CONTINGENT CLAIMS CURRENT | (642) | (642) | | | Not applicable to Transmission Cost of Service calculation. |
| DEDESIGNATED DEBT NOT ISSUED | (569) | (569) | | | Not applicable to Transmission Cost of Service calculation. |
| DEFERRED REVENUE CURRENT | (84) | (84) | | | Not applicable to Transmission Cost of Service calculation. |
| COST OF REMOVAL | (5,274) | (5,274) | | | Not applicable to Transmission Cost of Service calculation. |
| FUEL DEF CURRENT LIAB | - | - | | | Not applicable to Transmission Cost of Service calculation. |
| REG LIAB - DEBT VALUATION - MTM - CURRENT | - | - | | | 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. |
| FIXED ASSETS EFFECT NON CURRENT CURRENT | (2,184) | (2,184) | | | Not applicable to Transmission Cost of Service calculation. |
| VA PROPERTY TAX | - | - | | | Not applicable to Transmission Cost of Service calculation. |
| RETIREMENT - (FASB 87) | - | - | | | Not applicable to Transmission Cost of Service calculation. |
| FAS 133 | (10,524) | (10,524) | | | Not applicable to Transmission Cost of Service calculation. |
| FAS 133 - DEBT VALUATION - MTM - CURRENT LIAB | - | - | | | Not applicable to Transmission Cost of Service calculation. |
| RESTRICTED STOCK AWARD | (507) | (507) | | | Not applicable to Transmission Cost of Service calculation. |
| REG ASSET - A5 REC COST VA | - | - | | | Not applicable to Transmission Cost of Service calculation. |
| REG ASSET CURRENT RIDER A5 DSM | - | - | | | Not applicable to Transmission Cost of Service calculation. |
| EMISSIONS ALLOWANCES | - | - | | | Not applicable to Transmission Cost of Service calculation. |
| FEDERAL TAX INTEREST EXPENSE NC | - | - | | | Not applicable to Transmission Cost of Service calculation. |
| REG ASSET - PLANT | - | - | | | Not applicable to Transmission Cost of Service calculation. |
| REG ASSET - HEDGE DEBT DE-DESIGNATED DEBT NOT ISSUED | - | - | | | Not applicable to Transmission Cost of Service calculation. |
| REG ATRR NON CURRENT | - | - | | | Not applicable to Transmission Cost of Service calculation. |
| ROUNDING | (0) | (0) | | | |
| Subtotal - p277 (Form 1-F filer: see note 6, below) | (936,093) | (929,217) | - | (5,168) | (1,709) |
| Less FASB 106 Above if not separately removed | (53,218) | (53,218) | - | - | - |
| Less FASB 106 Above if not separately removed | - | - | - | - | - |
| Total | (882,876) | (875,999) | - | (5,168) | (1,709) |

Instructions for Account 283:

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

5. Deferred income taxes arise when items are included in taxable income in different periods than they are included in rates, therefore if the item giving rise to the ADIT is not included in the formula, the associated ADIT amount shall be excluded

6. Re: Form 1-F filer: Sum of subtotals for Accounts 282 and 283 should tie to Form No. 1-F, p.113.57.c

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

| | Item | Balance | Amortization |
|---|----------------------------------------------|---------------------------------------------|--------------|
| 1 | Amortization | | 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 | (735,189) | (111,879) | (66,314) | |
| ADIT-283 | 0 | (5,168) | (1,709) | |
| ADIT-190 | (22) | 213,683 | 43,420 | |
| Subtotal | (735,212) | 96,636 | (24,603) | |
| Wages & Salary Allocator | | 16.3158% | 6.0771% | |
| Gross Plant Allocator | | | | |
| End of Year ADIT | (735,212) | 15,767 | (1,495) | (720,940) |

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

End of Year Balances :

| A ADIT-190 | B Total | C Production Or Other Related | D Only Transmission Related | E Plant Related | F Labor Related | G Justification |
|-----------------------------------------------|------------|----------------------------------------|--------------------------------------|-----------------------|-----------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------|
| ADFIT - OTHER COMPREHENSIVE INCOME | (20,427) | (20,427) | | | | Not applicable to Transmission Cost of Service calculation. |
| BAD DEBTS | 12,542 | 12,542 | | | | 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 | 54,134 | 54,134 | | | | Represents tax capitalized interest on projects in CWIP - increase in taxable income. |
| CAPITALIZED INTEREST OPERATING IN SERVICE | 211,833 | - | | 211,833 | | Represents tax "In Service" capitalized interest placed in service net of tax amortization. |
| CIAC DC - NONOP CWIP | (797) | (797) | | | | Not applicable to Transmission Cost of Service calculation. |
| CIAC DC - NONOP IN SERVICE | 1,368 | 1,368 | | | | Not applicable to Transmission Cost of Service calculation. |
| CIAC NC - NONOP CWIP | 159 | 159 | | | | Not applicable to Transmission Cost of Service calculation. |
| CIAC NC - NONOP IN SERVICE | 1,655 | 1,655 | | | | Not applicable to Transmission Cost of Service calculation. |
| CIAC VA - NONOP CWIP | 16,987 | 16,987 | | | | Not applicable to Transmission Cost of Service calculation. |
| CIAC VA - NONOP IN SERVICE | 66,983 | 66,983 | | | | Not applicable to Transmission Cost of Service calculation. |
| CONTINGENT CLAIMS CURRENT | - | - | | | | Not applicable to Transmission Cost of Service calculation. |
| CONTINGENT CLAIMS NONCURRENT | 2,122 | 2,122 | | | | Not applicable to Transmission Cost of Service calculation. |
| CUSTOMER ACCOUNTS- RESERVE & REFUND | 0 | 0 | | | | Not applicable to Transmission Cost of Service calculation. |
| CUSTOMER ACCTS. INTEREST- RESERVE & REFUND | (0) | (0) | | | | Not applicable to Transmission Cost of Service calculation. |
| CWIP ABANDONMENT NON CURRENT | 980 | 980 | | | | 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. |
| DEDESIGNATED DEBT NOT ISSUED | - | - | | | | Not applicable to Transmission Cost of Service calculation. |
| DEFERRED GAIN/LOSS NONOPERATING | (53) | (53) | | | | Not applicable to Transmission Cost of Service calculation. |
| DEFERRED GAIN/LOSS OPERATING - DISTRIBUTION | (91) | (91) | | | | Represents the ADIT on Book Gain/Loss as accrued. |
| DEFERRED GAIN/LOSS OPERATING - GENERAL | (2) | (2) | | | | Represents the ADIT on Book Gain/Loss as accrued. |
| DEFERRED GAIN/LOSS OPERATING - PRODUCTION | 503 | 503 | | | | Represents the ADIT on Book Gain/Loss as accrued. |
| DEFERRED GAIN/LOSS OPERATING - PRODUCTION NA | (4) | (4) | | | | Represents the ADIT on Book Gain/Loss as accrued. |
| DEFERRED GAIN/LOSS OPERATING - TRANSMISSION | (111) | - | (111) | | | 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 | 379 | 379 | | | | Not applicable to Transmission Cost of Service calculation. |
| DEFERRED SIT NONOP - OCI | (3,863) | (3,863) | | | | Not applicable to Transmission Cost of Service calculation. |
| DFIT 190 OPERATING NONCURRENT ASSET | - | - | | | | Not applicable to Transmission Cost of Service calculation. |
| DFIT 282 NONOPERATING PLANT NONCURR LIAB | - | - | | | | Not applicable to Transmission Cost of Service calculation. |
| DFIT 282 OPERATING PLANT NONCURR LIAB | - | - | | | | Not applicable to Transmission Cost of Service calculation. |
| DFIT 283 NONOPERATING CURRENT LIAB | - | - | | | | Not applicable to Transmission Cost of Service calculation. |
| DFIT 283 NONOPERATING NONCURRENT LIAB | - | - | | | | Not applicable to Transmission Cost of Service calculation. |
| DFIT 283 OPERATING CURRENT LIABILITY | - | - | | | | Not applicable to Transmission Cost of Service calculation. |
| DFIT 283 OPERATING NONCURRENT CURRENT LIAB | - | - | | | | Not applicable to Transmission Cost of Service calculation. |
| DFIT 283 OPERATING NONCURRENT LIAB | - | - | | | | Not applicable to Transmission Cost of Service calculation. |
| DFIT 283 OPERATING OTHER NONCURRENT LIABILITY | - | - | | | | Not applicable to Transmission Cost of Service calculation. |
| DFIT EFFECT ON SIT NONOP - OCI | 1,221 | 1,221 | | | | Not applicable to Transmission Cost of Service calculation. |
| DIRECTOR CHARITABLE DONATION | 88 | 88 | | | | Not applicable to Transmission Cost of Service calculation. |
| DOE SETTLEMENT - ASSET BASIS REDUCTION | - | - | | | | Not applicable to Transmission Cost of Service calculation. |
| DOE SETTLEMENT - INVENTORY BASIS REDUCTION | 6,322 | 6,322 | | | | Not applicable to Transmission Cost of Service calculation. |
| DSIT 190 OPERATING NONCURR ASSET VA MIN | (36) | (36) | | | | Not applicable to Transmission Cost of Service calculation. |
| DSIT 190 OPERATING NONCURR ASSET W.V. | - | - | | | | Not applicable to Transmission Cost of Service calculation. |
| DSIT 190 OPERATING NONCURR ASSET W.V. NOL | 106 | 106 | | | | Not applicable to Transmission Cost of Service calculation. |
| DSIT 190 OPERATING PLANT NONCURR ASSET D.C. | - | - | | | | Not applicable to Transmission Cost of Service calculation. |
| DSIT 190 OPERATING PLANT NONCURR ASSET N.C. | - | - | | | | Not applicable to Transmission Cost of Service calculation. |
| DSIT 190 OPERATING PLANT NONCURR ASSET VA | - | - | | | | Not applicable to Transmission Cost of Service calculation. |
| DSIT 190 OPERATING PLANT NONCURR ASSET W.V. | - | - | | | | Not applicable to Transmission Cost of Service calculation. |
| DSIT 283 OP OTHER NONCURR LIAB N.C. | - | - | | | | Not applicable to Transmission Cost of Service calculation. |
| DSIT 283 OP OTHER NONCURR LIAB VA | - | - | | | | Not applicable to Transmission Cost of Service calculation. |
| DSIT 283 OP OTHER NONCURR LIAB W.V. | - | - | | | | Not applicable to Transmission Cost of Service calculation. |
| DSIT NONOPERATING DC | 3 | 3 | | | | Not applicable to Transmission Cost of Service calculation. |
| DSIT NONOPERATING NC | 3,135 | 3,135 | | | | Not applicable to Transmission Cost of Service calculation. |
| DSIT NONOPERATING VA | 96,670 | 96,670 | | | | Not applicable to Transmission Cost of Service calculation. |
| DSIT NONOPERATING WV | 2,818 | 2,818 | | | | Not applicable to Transmission Cost of Service calculation. |
| DSIT OPERATING DC | 3 | 3 | | | | Not applicable to Transmission Cost of Service calculation. |
| DSIT OPERATING NC | 2,497 | 2,497 | | | | Not applicable to Transmission Cost of Service calculation. |
| DSIT OPERATING VA | 73,587 | 73,587 | | | | Not applicable to Transmission Cost of Service calculation. |
| DSIT OPERATING WV | 2,197 | 2,197 | | | | Not applicable to Transmission Cost of Service calculation. |
| DSM | - | - | | | | Not applicable to Transmission Cost of Service calculation. |
| EARNEST MONEY | - | - | | | | Not applicable to Transmission Cost of Service calculation. |

| | | | | | |
|----------------------------------------------------|---------|---------|----|--------|-------------------------------------------------------------------------------------------------------------|
| EMISSIONS ALLOWANCES | - | - | | | Not applicable to Transmission Cost of Service calculation. |
| FAS 109 ITC DFT DEFICIENCY (190) | 4,782 | 4,782 | | | Not applicable to Transmission Cost of Service calculation. |
| FAS 109 ITC DSIT DEFICIENCY DC (190) | 0 | 0 | | | Not applicable to Transmission Cost of Service calculation. |
| FAS 109 ITC DSIT DEFICIENCY N.C.(190) | 51 | 51 | | | Not applicable to Transmission Cost of Service calculation. |
| FAS 109 ITC DSIT DEFICIENCY VA.(190) | 816 | 816 | | | Not applicable to Transmission Cost of Service calculation. |
| FAS 109 ITC DSIT DEFICIENCY W.V.(190) | 25 | 25 | | | Not applicable to Transmission Cost of Service calculation. |
| FAS 109 ITC DSIT GROSSUP DC | 0 | 0 | | | Not applicable to Transmission Cost of Service calculation. |
| FAS 109 ITC DSIT GROSSUP NC | 32 | 32 | | | Not applicable to Transmission Cost of Service calculation. |
| FAS 109 ITC DSIT GROSSUP VA | 522 | 522 | | | Not applicable to Transmission Cost of Service calculation. |
| FAS 109 ITC DSIT GROSSUP WV | 16 | 16 | | | Not applicable to Transmission Cost of Service calculation. |
| FAS 109 ITC GROSSUP (190) | 3,056 | 3,056 | | | Not applicable to Transmission Cost of Service calculation. |
| FAS 109 ITC REG LIAB | - | - | | | Not applicable to Transmission Cost of Service calculation. |
| FAS 133 | 26,052 | 26,052 | | | Not applicable to Transmission Cost of Service calculation. |
| FAS 133 - CAPACITY HEDGE CURRENT ASSET | 630 | 630 | | | Not applicable to Transmission Cost of Service calculation. |
| FAS 133 - DEBT HEDGE CURRENT ASSET | | 3,518 | | | Not applicable to Transmission Cost of Service calculation. |
| FAS 133 - DEBT VALUATION- MTM HEDGE NON CURRENT AS | 14,164 | 14,164 | | | Not applicable to Transmission Cost of Service calculation. |
| FAS 133 - DEFERRED GAIN/LOSS CAPAC HEDGE NON CURRE | (0) | (0) | | | Not applicable to Transmission Cost of Service calculation. |
| FAS 133 REG FTR CURRENT | - | - | | | Not applicable to Transmission Cost of Service calculation. |
| FAS 133 - FTR HEDGE CURRENT ASSET | 7,131 | 7,131 | | | Not applicable to Transmission Cost of Service calculation. |
| FAS 133 - POWER HEDGE CURRENT ASSET | 223 | 223 | | | 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 - DISTRIBUTION | 1,007 | 1,007 | | | Represents ARO accruals not deductible for tax. |
| FAS 143 ASSET OBLIGATION - GENERAL | 42 | 42 | | | Represents ARO accruals not deductible for tax. |
| FAS 143 ASSET OBLIGATION - NA | 442 | 442 | | | Represents ARO accruals not deductible for tax. |
| FAS 143 ASSET OBLIGATION - OTHER | 17,941 | 17,941 | | | Represents ARO accruals not deductible for tax. |
| FAS 143 ASSET OBLIGATION - TRANSMISSION | 89 | - | 89 | | Represents ARO accruals not deductible for tax. |
| FAS 143 DECOMMISSIONING - NA | 135,200 | 135,200 | | | Represents ARO accruals not deductible for tax. |
| FAS 143 DECOMMISSIONING - OTHER | 190,759 | 190,759 | | | Represents ARO accruals not deductible for tax. |
| FEDERAL EFFECT OF STATE NONOPERATING | 13,555 | 13,555 | | | Not applicable to Transmission Cost of Service calculation. |
| FEDERAL EFFECT OF STATE OPERATING | 141,142 | 141,142 | | | Not applicable to Transmission Cost of Service calculation. |
| FIXED ASSETS | - | - | | | Not applicable to Transmission Cost of Service calculation. |
| FIXED ASSETS FED EFFECT CURRENT CURRENT | 78 | 78 | | | Not applicable to Transmission Cost of Service calculation. |
| FIXED ASSETS FED EFFECT NON CURRENT CURRENT | 0 | 0 | | | Not applicable to Transmission Cost of Service calculation. |
| FIXED ASSETS FED EFFECT OF STATE | 337 | 337 | | | Not applicable to Transmission Cost of Service calculation. |
| FLEET LEASE CREDIT - CURRENT | 1 | - | | 1 | Books amortize the fleet lease extension credit over the new lease; tax takes the deduction when incurred. |
| FLEET LEASE CREDIT - NONCURRENT | 0 | - | | 0 | Books amortizes the fleet lease extension credit over the new lease; tax takes the deduction when incurred. |
| FUEL DEF CURRENT LIAB | 869 | 869 | | | Not applicable to Transmission Cost of Service calculation. |
| FUEL DEF NON CUR LIAB | 1,660 | 1,660 | | | Not applicable to Transmission Cost of Service calculation. |
| FUEL DEF OTHER CURRENT LIAB | 13,199 | 13,199 | | | Not applicable to Transmission Cost of Service calculation. |
| GAIN SALE/LEASEBACK - SYSTEM OFFICE | - | - | | | Not applicable to Transmission Cost of Service calculation. |
| GENERAL BUSINESS CREDIT | 613 | 613 | | | Not applicable to Transmission Cost of Service calculation. |
| GROSS REC-UNBILLED REV-NC | 105 | 105 | | | Books include income when meter is read; taxed when service is provided. |
| HEADWATER BENEFITS | 1,066 | 1,066 | | | Not applicable to Transmission Cost of Service calculation. |
| INTERIM STORAGE - NORTH ANNA | 2,329 | 2,329 | | | Books recognizes the expense as incurred. For tax the deduction is recognized when the casks are filled. |
| INTERIM STORAGE - SURRY | 420 | 420 | | | Books recognizes the expense as incurred. For tax the deduction is recognized when the casks are filled. |
| LONG TERM DISABILITY RESERVE | 7,712 | - | | 7,712 | Book estimate accrued and expensed; tax deduction when paid. |
| METERS | 1,867 | 1,867 | | | Books pre-capitalize when purchased; tax purposes when installed. |
| NOL | 63,903 | 63,903 | | | 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 | 5,797 | - | | 5,797 | 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 | 1,849 | - | | 1,849 | Books record the yield to maturity method; taxes amortize straight line. |
| P'SHIP INCOME - NC ENTERPRISE | 47 | 47 | | | Not applicable to Transmission Cost of Service calculation. |
| P'SHIP INCOME - VIRGINIA CAPITAL | 169 | 169 | | | 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 | (4,655) | (4,655) | | | Not applicable to Transmission Cost of Service calculation. |
| REG FUEL HEDGE NONOP | 4,661 | 4,661 | | | 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 - ATRR CURRENT | 264 | 264 | | | 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 | - | - | | | 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 | 55 | 55 | | | Not applicable to Transmission Cost of Service calculation. |
| REG LIAB - DEFERRED G/L POWER HEDGE - CURRENT | 0 | 0 | | | Not applicable to Transmission Cost of Service calculation. |
| REG LIAB - DEFERRED VALUATION - MTM - NON CURRENT | - | - | | | Not applicable to Transmission Cost of Service calculation. |
| REG LIAB - FTR CURRENT | - | - | | | Not applicable to Transmission Cost of Service calculation. |
| REG LIAB A5 REC COSTS - VA NON CURRENT | 103 | 103 | | | Not applicable to Transmission Cost of Service calculation. |
| REG LIAB ATRR VA NON CURRENT | 0 | 0 | | | 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 NCUC CURRENT | 297 | 297 | | | Not applicable to Transmission Cost of Service calculation. |
| REG LIAB OTHER NCUC NON CURR | 890 | 890 | | | 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 | 16,132 | 16,132 | | | Not applicable to Transmission Cost of Service calculation. |
| REG LIAB VA OTHER CURRENT | - | - | | | Not applicable to Transmission Cost of Service calculation. |
| REG LIABILITY DECOMMISSIONING | 200,573 | 200,573 | | | Not applicable to Transmission Cost of Service calculation. |
| REG LIABILITY HEDGES DEBT | - | - | | | Not applicable to Transmission Cost of Service calculation. |
| REG RATE REFUND - CURRENT | 90 | 90 | | | 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) | 38,605 | - | | 38,605 | Book estimate accrued and expensed; tax deduction when paid. |
| RETIREMENT - EXEC SUPP RET (ESRP) - NONOP | (117) | (117) | | | Not applicable to Transmission Cost of Service calculation. |
| RETIREMENT - SUPPLEMENTAL RETIREMENT | 131 | 131 | | | Not applicable to Transmission Cost of Service calculation. |
| SALES TAX RECOVERY BEAR GARDEN | 678 | 678 | | | Not applicable to Transmission Cost of Service calculation. |
| SALES TAX RECOVERY VCHC | 45 | 45 | | | Not applicable to Transmission Cost of Service calculation. |

| | | | | | | |
|------------------------------------------------------|-----------|-----------|------|---------|---------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| SALES TAX RECOVERY WARREN | 3,876 | 3,876 | | | | Not applicable to Transmission Cost of Service calculation. |
| SEPARATION/ERT | (2,896) | - | | | (2,896) | 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 PROPERTY TAX | - | - | | | - | Not applicable to Transmission Cost of Service calculation. |
| VA SALES & USE TAX AUDIT (INCL. INT) | - | - | | | - | Not applicable to Transmission Cost of Service calculation. |
| VACATION ACCRUAL | 8,798 | 8,798 | | | | Not applicable to Transmission Cost of Service calculation. |
| W.VA. STATE POLLUTION CONTROL - FEDERAL EFFECT | 1,809 | 1,809 | | | | Federal effect of state deductions. |
| WEST VA PROPERTY TAX | 2,040 | 2,040 | | | | 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 | 20,864 | 20,864 | | | | Not applicable to Transmission Cost of Service calculation. |
| DEFERRED SIT NONOP - OCI | 3,938 | 3,938 | | | | Not applicable to Transmission Cost of Service calculation. |
| DFIT EFFECT ON SIT NONOP - OCI | 26 | 26 | | | | Not applicable to Transmission Cost of Service calculation. |
| DEDESIGNATED DEBT NOT ISSUED | - | - | | | - | Not applicable to Transmission Cost of Service calculation. |
| FEDERAL TAX INTEREST EXPENSE | 268 | 268 | | | | Not applicable to Transmission Cost of Service calculation. |
| FUEL DEF CURRENT LIAB | - | - | | | - | Not applicable to Transmission Cost of Service calculation. |
| REG ASSET CURRENT RIDER A6 ALTAVISTA AFUDC DEBT | 2 | 2 | | | | Not applicable to Transmission Cost of Service calculation. |
| REG ASSET CURRENT RIDER A6 HOPEWELL AFUDC DEBT | 2 | 2 | | | | Not applicable to Transmission Cost of Service calculation. |
| COST OF REMOVAL | 5,274 | 5,274 | | | | Not applicable to Transmission Cost of Service calculation. |
| REG LIAB - DEBT VALUATION - MTM - CURRENT | - | - | | | - | 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. |
| VA PROPERTY TAX | - | - | | | - | 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. |
| FAS133 - DEFERRED G/L POWER HEDGE NON CURRENT LIAB | 0 | 0 | | | 0 | Not applicable to Transmission Cost of Service calculation. |
| REG ASSET - DEFERRED GAIN/LOSS CAPAC HEDGE NONCUR | 0 | 0 | | | 0 | Not applicable to Transmission Cost of Service calculation. |
| REG ASSET - A5 REC COST VA | - | - | | | - | Not applicable to Transmission Cost of Service calculation. |
| PERFORMANCE ACHIEVEMENT PLAN | - | - | | | - | Not applicable to Transmission Cost of Service calculation. |
| REG ASSET CURRENT RIDER A5 DSM | - | - | | | - | Not applicable to Transmission Cost of Service calculation. |
| EMISSIONS ALLOWANCES | - | - | | | - | Not applicable to Transmission Cost of Service calculation. |
| FEDERAL TAX INTEREST EXPENSE NC | 22 | 22 | | | | Not applicable to Transmission Cost of Service calculation. |
| REG ASSET - PLANT | - | - | | | - | Not applicable to Transmission Cost of Service calculation. |
| REG ASSET - HEDGE DEBT DE-DESIGNATED DEBT NOT ISSUED | 1,322 | 1,322 | | | | Not applicable to Transmission Cost of Service calculation. |
| DOE SETTLEMENT CURRENT | 4,541 | 4,541 | | | | Not applicable to Transmission Cost of Service calculation. |
| FAS 133 | 10,524 | 10,524 | | | | Not applicable to Transmission Cost of Service calculation. |
| REG ASSET - NONCUR RIDER A6 HALIFAX AFUDC DEBT | 25 | 25 | | | | Not applicable to Transmission Cost of Service calculation. |
| REG ASSET - NONCUR RIDER A6 HOPEWELL AFUDC DEBT | 1 | 1 | | | | Not applicable to Transmission Cost of Service calculation. |
| REG ASSET - NONCUR RIDER A6 SOUTHAMPTON AFUDC DEBT | 137 | 137 | | | | Not applicable to Transmission Cost of Service calculation. |
| REG NON CURRENT DSM A5 RIDER | 247 | 247 | | | | Not applicable to Transmission Cost of Service calculation. |
| REG ATRR NON CURRENT | - | - | | | - | Not applicable to Transmission Cost of Service calculation. |
| BOOK CAPITALIZED INTEREST CWIP | - | - | | | - | Not applicable to Transmission Cost of Service calculation. |
| CAPITAL LEASE | - | - | | | - | Not applicable to Transmission Cost of Service calculation. |
| NUC FUEL - PERMANENT DISPOSAL | - | - | | | - | Not applicable to Transmission Cost of Service calculation. |
| ROUND | 0 | 0 | | | 0 | |
| Subtotal - p234 | 1,516,378 | 1,253,500 | (22) | 213,683 | 49,217 | |
| Less FASB 106 Above if not separately removed | 9,301 | 9,301 | - | - | - | |
| Less FASB 106 Above if not separately removed | 5,797 | 0 | 0 | 0 | 5,797 | |
| Total | 1,501,280 | 1,244,199 | (22) | 213,683 | 43,420 | |

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 | 2 | 2 | | | | Represents the amount of amortization of AFC in service not allowable for tax. |
| AFC DEFERRED TAX - FUEL IN SERVICE | (2) | (2) | | | | Represents the amount of amortization of AFC in service not allowable for tax. |
| AFC DEFERRED TAX - FUEL IN SERVICE NA | (9) | (9) | | | | Represents the amount of amortization of AFC in service not allowable for tax. |
| AFC DEFERRED TAX - PLANT CWIP | (10,391) | (10,391) | | | | Represents the amount of amortization of AFC in service not allowable for tax. |
| AFC DEFERRED TAX - PLANT IN SERVICE | (27,371) | (10,914) | (16,456) | | | Represents the amount of amortization of AFC in service not allowable for tax. |
| AFUDC - DEBT - GENERATION RIDER | - | - | | | | Not applicable to Transmission Cost of Service calculation. |
| BOOK CAPITALIZED INTEREST CWIP | 564 | - | | 564 | | Represents the unallowable amount of book interest. |
| CAP EXPENSE | (38,175) | (39,543) | 1,368 | | | Capitalized for books and current deduction for tax as repairs. |
| CAPITAL LEASE | - | - | | | | Not applicable to Transmission Cost of Service calculation. |
| CASUALTY LOSS | (122,900) | - | | (122,900) | | 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 | 17,145 | - | | 17,145 | | Represents a decrease to tax depreciation (Sec 162) as a result of casualty loss (Sec 165) reduction to tax basis. |
| COMPUTER SOFTWARE-BOOK AMORT | 39,610 | - | | | 39,610 | Represents total Book Computer Software Amortization Schedule M addition. |
| COMPUTER SOFTWARE-CWIP | (12,324) | (12,324) | | | | Represents the allowable "In house" deduction for tax. |
| COMPUTER SOFTWARE-TAX AMORT | (52,657) | - | | | (52,657) | Total tax amortization shown as a schedule M deduction and add back total book amortization. |
| COST OF REMOVAL | (2,321) | (2,023) | 1,690 | | (1,988) | Represents the actual cost of removal allowable for tax over the accrued amount. |
| DECOMMISSIONING | - | - | | | | Tax deduction for funding decommissioning trust and tax deferral of book income generated by trust. |
| DECOMMISSIONING TRUST BOOK INCOME | - | - | | | | Not applicable to Transmission Cost of Service calculation. |
| DFIT 190 NONOPERATING PLANT NONCURR ASSET | - | - | | | | Not applicable to Transmission Cost of Service calculation. |
| DFIT 190 OPERATING PLANT 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 NONOPERATING DC | 0 | 0 | | | | Not applicable to Transmission Cost of Service calculation. |
| DSIT NONOPERATING NC | 101 | 101 | | | | Not applicable to Transmission Cost of Service calculation. |
| DSIT NONOPERATING VA | (3,621) | (3,621) | | | | Not applicable to Transmission Cost of Service calculation. |
| DSIT NONOPERATING WV | (1) | (1) | | | | Not applicable to Transmission Cost of Service calculation. |
| DSIT OPERATING DC | (16) | (16) | | | | Not applicable to Transmission Cost of Service calculation. |
| DSIT OPERATING NC | (17,043) | (17,043) | | | | Not applicable to Transmission Cost of Service calculation. |
| DSIT OPERATING VA | (287,146) | (287,146) | | | | Not applicable to Transmission Cost of Service calculation. |
| DSIT OPERATING WV | (20,633) | (20,633) | | | | Not applicable to Transmission Cost of Service calculation. |
| FAS 109 OTHER DFIT DEFICIENCY (282) | (29,991) | (29,991) | | | | Not applicable to Transmission Cost of Service calculation. |
| FAS 109 PLANT DFIT DEFICIENCY (282) | (16,851) | (16,851) | | | | Not applicable to Transmission Cost of Service calculation. |
| FAS 109 PLANT DFIT DEFICIENCY (282) - ALTAVISTA RI | (176) | (176) | | | | Not applicable to Transmission Cost of Service calculation. |
| FAS 109 PLANT DFIT DEFICIENCY (282) - BEAR GARDEN | (740) | (740) | | | | Not applicable to Transmission Cost of Service calculation. |
| FAS 109 PLANT DFIT DEFICIENCY (282) - BREMO RIDER | - | - | | | | Not applicable to Transmission Cost of Service calculation. |
| FAS 109 PLANT DFIT DEFICIENCY (282) - BRUNSWICK RI | (462) | (462) | | | | Not applicable to Transmission Cost of Service calculation. |
| FAS 109 PLANT DFIT DEFICIENCY (282) - GENERATION R | - | - | | | | 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 | (60) | (60) | | | | Not applicable to Transmission Cost of Service calculation. |
| FAS 109 PLANT DFIT DEFICIENCY (282) - NAIH RIDER | (20,026) | (20,026) | | | | Not applicable to Transmission Cost of Service calculation. |
| FAS 109 PLANT DFIT DEFICIENCY (282) - PPT RIDER | (22) | (22) | | | | Not applicable to Transmission Cost of Service calculation. |
| FAS 109 PLANT DFIT DEFICIENCY (282) - SOUTHAMPTON | (16) | (16) | | | | Not applicable to Transmission Cost of Service calculation. |
| FAS 109 PLANT DFIT DEFICIENCY (282) - VCHEC RIDER | (3,363) | (3,363) | | | | Not applicable to Transmission Cost of Service calculation. |
| FAS 109 PLANT DFIT DEFICIENCY (282) - WARREN RIDER | (2,283) | (2,283) | | | | Not applicable to Transmission Cost of Service calculation. |
| FAS 109 PLANT DSIT DEFICIENCY D.C. (282) | (0) | (0) | | | | Not applicable to Transmission Cost of Service calculation. |
| FAS 109 PLANT DSIT DEFICIENCY D.C. (282) - 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 | - | - | | | | Not applicable to Transmission Cost of Service calculation. |
| FAS 109 PLANT DSIT DEFICIENCY D.C. (282) - BRUNSWI | (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) - HOPEWEL | - | - | | | | Not applicable to Transmission Cost of Service calculation. |
| FAS 109 PLANT DSIT DEFICIENCY D.C. (282) - NAIH R | (0) | (0) | | | | Not applicable to Transmission Cost of Service calculation. |
| FAS 109 PLANT DSIT DEFICIENCY D.C. (282) - PP7 RID | - | - | | | | Not applicable to Transmission Cost of Service calculation. |
| FAS 109 PLANT DSIT DEFICIENCY D.C. (282) - SOUTHAM | - | - | | | | 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) | (242) | (242) | | | | Not applicable to Transmission Cost of Service calculation. |
| FAS 109 PLANT DSIT DEFICIENCY N.C. (282) - ALTAVIS | (2) | (2) | | | | Not applicable to Transmission Cost of Service calculation. |
| FAS 109 PLANT DSIT DEFICIENCY N.C. (282) - BEAR GA | (7) | (7) | | | | Not applicable to Transmission Cost of Service calculation. |
| FAS 109 PLANT DSIT DEFICIENCY N.C. (282) - BREMO R | - | - | | | | Not applicable to Transmission Cost of Service calculation. |
| FAS 109 PLANT DSIT DEFICIENCY N.C. (282) - BRUNSWI | (5) | (5) | | | | 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) - HOPEWEL | (1) | (1) | | | | Not applicable to Transmission Cost of Service calculation. |
| FAS 109 PLANT DSIT DEFICIENCY N.C. (282) - NAIH R | (214) | (214) | | | | 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) - SOUTHAM | (0) | (0) | | | | Not applicable to Transmission Cost of Service calculation. |
| FAS 109 PLANT DSIT DEFICIENCY N.C. (282) - VCHEC R | (35) | (35) | | | | Not applicable to Transmission Cost of Service calculation. |
| FAS 109 PLANT DSIT DEFICIENCY N.C. (282) - WARREN | (24) | (24) | | | | Not applicable to Transmission Cost of Service calculation. |

| | | | | | | |
|-----------------------------------------------------------|--------------------|--------------------|------------------|------------------|-----------------|---------------------------------------------------------------------------------------------------------------------------------------------------|
| FAS 109 PLANT DSIT DEFICIENCY VA (282) | (3,859) | (3,859) | | | | Not applicable to Transmission Cost of Service calculation. |
| FAS 109 PLANT DSIT DEFICIENCY VA (282) - ALTAVISTA | (30) | (30) | | | | Not applicable to Transmission Cost of Service calculation. |
| FAS 109 PLANT DSIT DEFICIENCY VA (282) - BEAR GARD | (126) | (126) | | | | Not applicable to Transmission Cost of Service calculation. |
| FAS 109 PLANT DSIT DEFICIENCY VA (282) - BREMO RID | - | - | | | | Not applicable to Transmission Cost of Service calculation. |
| FAS 109 PLANT DSIT DEFICIENCY VA (282) - BRUNSWICK | (79) | (79) | | | | 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 | (10) | (10) | | | | Not applicable to Transmission Cost of Service calculation. |
| FAS 109 PLANT DSIT DEFICIENCY VA (282) - NAIH RID | (3,421) | (3,421) | | | | Not applicable to Transmission Cost of Service calculation. |
| FAS 109 PLANT DSIT DEFICIENCY VA (282) - PP7 RIDER | (4) | (4) | | | | Not applicable to Transmission Cost of Service calculation. |
| FAS 109 PLANT DSIT DEFICIENCY VA (282) - SOUTHAMPT | (3) | (3) | | | | Not applicable to Transmission Cost of Service calculation. |
| FAS 109 PLANT DSIT DEFICIENCY VA (282) - VCHEC RID | (574) | (574) | | | | Not applicable to Transmission Cost of Service calculation. |
| FAS 109 PLANT DSIT DEFICIENCY VA (282) - WARREN RI | (390) | (390) | | | | Not applicable to Transmission Cost of Service calculation. |
| FAS 109 PLANT DSIT DEFICIENCY W.V. (282) | (119) | (119) | | | | Not applicable to Transmission Cost of Service calculation. |
| FAS 109 PLANT DSIT DEFICIENCY W.V. (282) - ALTAVIS | (1) | (1) | | | | 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 | - | - | | | | Not applicable to Transmission Cost of Service calculation. |
| FAS 109 PLANT DSIT DEFICIENCY W.V. (282) - BRUNSWI | (2) | (2) | | | | Not applicable to Transmission Cost of Service calculation. |
| FAS 109 PLANT DSIT DEFICIENCY W.V. (282) - HALIFAX | (0) | (0) | | | | Not applicable to Transmission Cost of Service calculation. |
| FAS 109 PLANT DSIT DEFICIENCY W.V. (282) - HOPEWEL | (0) | (0) | | | | Not applicable to Transmission Cost of Service calculation. |
| FAS 109 PLANT DSIT DEFICIENCY W.V. (282) - NAIH R | (106) | (106) | | | | Not applicable to Transmission Cost of Service calculation. |
| FAS 109 PLANT DSIT DEFICIENCY W.V. (282) - PP7 RID | (0) | (0) | | | | Not applicable to Transmission Cost of Service calculation. |
| FAS 109 PLANT DSIT DEFICIENCY W.V. (282) - 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 | (12) | (12) | | | | Not applicable to Transmission Cost of Service calculation. |
| FEDERAL EFFECT OF STATE NONOPERATING | (6,867) | (6,867) | | | | Not applicable to Transmission Cost of Service calculation. |
| FEDERAL EFFECT OF STATE OPERATING | (35,995) | (35,995) | | | | Not applicable to Transmission Cost of Service calculation. |
| FIXED ASSETS | (6,688) | - | | (6,688) | | 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 | (59) | (59) | | | | Tax recognizes the intercompany gain/loss over the tax life of the assets. |
| GOODWILL AMORTIZATION | - | - | | | | 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 ACUFILE | (3,912,641) | (3,139,572) | (721,791) | | (51,279) | Difference between book and tax depreciation taking in consideration flow-through and ARAM. |
| LIBERALIZED DEPRECIATION - PLANT LAND FUTURE USE | - | - | | | | Not applicable to Transmission Cost of Service calculation. |
| LIBERALIZED DEPRECIATION - PLANT LAND NON UTILITY | - | - | | | | Not applicable to Transmission Cost of Service calculation. |
| LIBERALIZED DEPRECIATION - PLANT OPER LAND | 931 | 931 | | | | Not applicable to Transmission Cost of Service calculation. |
| LIBERALIZED DEPRECIATION - PLANT OTHER | (203,323) | (203,323) | | | | Not applicable to Transmission Cost of Service calculation. |
| LIBERALIZED DEPRECIATION: - PLANT FUTURE USE | 207 | 207 | | | | Not applicable to Transmission Cost of Service calculation. |
| LIBERALIZED DEPRECIATION: - PLANT NON UTILITY | (495) | (495) | | | | Not applicable to Transmission Cost of Service calculation. |
| REG ASSET PLANT ABANDONMENT | (0) | (0) | | | | Not applicable to Transmission Cost of Service calculation. |
| RESEARCH AND DEVELOPMENT | (0) | (0) | | | | Not applicable to Transmission Cost of Service calculation. |
| SEC 169 FERC 281 | 195,336 | 195,336 | | | | Not applicable to Transmission Cost of Service calculation. |
| LIBERALIZED DEPRECIATION - PLANT ACUFILE | - | - | | | | Difference between book and tax depreciation taking in consideration flow-through and ARAM. |
| Capital Lease | (295) | (295) | | | | Not applicable to Transmission Cost of Service calculation. |
| Nuclear Fuel - Permanent Disposal | (4) | (4) | | | | Not applicable to Transmission Cost of Service calculation. |
| Capital O&M Exp | (0) | (0) | | | | Not applicable to Transmission Cost of Service calculation. |
| DOE SETTLEMENT -ASSET BASIS REDUCTION | (0) | (0) | | | | 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) | (4,590,364) | (3,676,981) | (735,189) | (111,879) | (66,314) | |
| Less FASB 109 Above if not separately removed | (83,281) | (83,281) | 0 | 0 | 0 | |
| Less FASB 106 Above if not separately removed | 0 | 0 | 0 | 0 | 0 | |
| Total | (4,507,083) | (3,593,700) | (735,189) | (111,879) | (66,314) | |

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

5. Deferred income taxes arise when items are included in taxable income in different periods than they are included in rates, therefore if the item giving rise to the ADIT is not included in the formula, the associated ADIT amount shall be excluded

6. Re: Form 1-F filer: Sum of subtotals for Accounts 282 and 283 should tie to Form No. 1-F, p.113.57.c

| A | B | C | D | E | F | G |
|----------------------------------------------------|-----------|-----------------------------------|---------------------------------|------------------|------------------|------------------------------------------------------------------------------------------------------------|
| ADIT-283 | Total | Production Or Other Related | Only Transmission Related | Plant Related | Labor Related | Justification |
| ADFIT - OTHER COMPREHENSIVE INCOME | - | - | | | | Not applicable to Transmission Cost of Service calculation. |
| AFUDC - DEBT - VCHEC RIDER CURRENT | - | - | | | | Not applicable to Transmission Cost of Service calculation. |
| CONTINGENT CLAIMS CURRENT | - | - | | | | Not applicable to Transmission Cost of Service calculation. |
| AMORT EXP - SEC 197 INTANGIBLES | - | - | | | | Not applicable to Transmission Cost of Service calculation. |
| A6 RECEIVABLE CURRENT | (747) | (747) | | | | Not applicable to Transmission Cost of Service calculation. |
| A6 RECEIVABLE NONCURRENT | (2,206) | (2,206) | | | | Not applicable to Transmission Cost of Service calculation. |
| DECOMM POUROVER | (46,651) | (46,651) | | | | Not applicable to Transmission Cost of Service calculation. |
| DECOMMISSIONING | (369) | (369) | | | | Not applicable to Transmission Cost of Service calculation. |
| DECOMMISSIONING TRUST - UNREALIZED GAIN/LOSS - NC | (121,446) | (121,446) | | | | Not applicable to Transmission Cost of Service calculation. |
| DECOMMISSIONING TRUST BOOK INCOME | (358,604) | (358,604) | | | | Not applicable to Transmission Cost of Service calculation. |
| DEFERRED FUEL EXPENSE | (10,865) | (10,865) | | | | Not applicable to Transmission Cost of Service calculation. |
| DEFERRED FUEL EXPENSE - OTHER | (0) | (0) | | | | Not applicable to Transmission Cost of Service calculation. |
| DEFERRED FUEL EXPENSE - OTHER CURRENT | (634) | (634) | | | | Not applicable to Transmission Cost of Service calculation. |
| DEFERRED FUEL EXPENSE CURRENT | (841) | (841) | | | | Not applicable to Transmission Cost of Service calculation. |
| DEFERRED N.C. SIT NONOP - OCI | - | - | | | | Not applicable to Transmission Cost of Service calculation. |
| DEFERRED SIT NONOP - OCI | - | - | | | | Not applicable to Transmission Cost of Service calculation. |
| DFIT EFFECT ON SIT NONOP - OCI | - | - | | | | Not applicable to Transmission Cost of Service calculation. |
| DOE SETTLEMENT | (6,495) | (6,495) | | | | Not applicable to Transmission Cost of Service calculation. |
| DOE SETTLEMENT CURRENT | - | - | | | | Not applicable to Transmission Cost of Service calculation. |
| DSIT 283 OP OTHER NONCURR ASSET VA MIN | 10 | 10 | | | | Not applicable to Transmission Cost of Service calculation. |
| DSIT 283 OP OTHER NONCURR LIAB VA MIN | (10) | (10) | | | | Not applicable to Transmission Cost of Service calculation. |
| DSIT NONOPERATING DC | (1) | (1) | | | | Not applicable to Transmission Cost of Service calculation. |
| DSIT NONOPERATING NC | (1,115) | (1,115) | | | | Not applicable to Transmission Cost of Service calculation. |
| DSIT NONOPERATING VA | (33,060) | (33,060) | | | | Not applicable to Transmission Cost of Service calculation. |
| DSIT NONOPERATING WV | (1,031) | (1,031) | | | | Not applicable to Transmission Cost of Service calculation. |
| DSIT OPERATING DC | (3) | (3) | | | | Not applicable to Transmission Cost of Service calculation. |
| DSIT OPERATING NC | (2,493) | (2,493) | | | | Not applicable to Transmission Cost of Service calculation. |
| DSIT OPERATING VA | (73,465) | (73,465) | | | | Not applicable to Transmission Cost of Service calculation. |
| DSIT OPERATING WV | (2,293) | (2,293) | | | | Not applicable to Transmission Cost of Service calculation. |
| EARNEST MONEY | - | - | | | | Represents advances not recognized for tax. |
| EMISSIONS ALLOWANCES | - | - | | | | Not applicable to Transmission Cost of Service calculation. |
| FAS 109 OTHER DFIT GROSSUP (283) | (27,495) | (27,495) | | | | Not applicable to Transmission Cost of Service calculation. |
| FAS 109 OTHER DFIT GROSSUP (283) - ALTAVISTA RIDER | (112) | (112) | | | | Not applicable to Transmission Cost of Service calculation. |
| FAS 109 OTHER DFIT GROSSUP (283) - BEAR GARDEN RID | (473) | (473) | | | | Not applicable to Transmission Cost of Service calculation. |
| FAS 109 OTHER DFIT GROSSUP (283) - BREMO RIDER | - | - | | | | Not applicable to Transmission Cost of Service calculation. |
| FAS 109 OTHER DFIT GROSSUP (283) - BRUNSWICK RIDER | (295) | (295) | | | | Not applicable to Transmission Cost of Service calculation. |
| FAS 109 OTHER DFIT GROSSUP (283) - HALIFAX RIDER | 0 | 0 | | | | Not applicable to Transmission Cost of Service calculation. |
| FAS 109 OTHER DFIT GROSSUP (283) - HOPEWELL RIDER | (38) | (38) | | | | Not applicable to Transmission Cost of Service calculation. |
| FAS 109 OTHER DFIT GROSSUP (283) - NAIJI RIDER | (12,798) | (12,798) | | | | Not applicable to Transmission Cost of Service calculation. |
| FAS 109 OTHER DFIT GROSSUP (283) - PP7 RIDER | (14) | (14) | | | | Not applicable to Transmission Cost of Service calculation. |
| FAS 109 OTHER DFIT GROSSUP (283) - SOUTHAMPTON RID | (10) | (10) | | | | Not applicable to Transmission Cost of Service calculation. |
| FAS 109 OTHER DFIT GROSSUP (283) - VCHEC RIDER | (2,148) | (2,148) | | | | Not applicable to Transmission Cost of Service calculation. |
| FAS 109 OTHER DFIT GROSSUP (283) - WARREN RIDER | (1,459) | (1,459) | | | | Not applicable to Transmission Cost of Service calculation. |
| FAS 109 OTHER DSIT GROSSUP DC | (0) | (0) | | | | Not applicable to Transmission Cost of Service calculation. |
| FAS 109 OTHER DSIT GROSSUP DC - ALTAVISTA RIDER | (0) | (0) | | | | Not applicable to Transmission Cost of Service calculation. |
| FAS 109 OTHER DSIT GROSSUP DC - BEAR GARDEN RIDER | - | - | | | | Not applicable to Transmission Cost of Service calculation. |
| FAS 109 OTHER DSIT GROSSUP DC - BREMO RIDER | - | - | | | | Not applicable to Transmission Cost of Service calculation. |
| FAS 109 OTHER DSIT GROSSUP DC - BRUNSWICK RIDER | (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 | (0) | (0) | | | | Not applicable to Transmission Cost of Service calculation. |
| FAS 109 OTHER DSIT GROSSUP DC - PP7 RIDER | - | - | | | | 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 | (0) | (0) | | | | Not applicable to Transmission Cost of Service calculation. |
| FAS 109 OTHER DSIT GROSSUP DC - WARREN RIDER | 0 | 0 | | | | Not applicable to Transmission Cost of Service calculation. |
| FAS 109 OTHER DSIT GROSSUP NC | (294) | (294) | | | | Not applicable to Transmission Cost of Service calculation. |
| FAS 109 OTHER DSIT GROSSUP NC - ALTAVISTA RIDER | (1) | (1) | | | | Not applicable to Transmission Cost of Service calculation. |
| FAS 109 OTHER DSIT GROSSUP NC - BEAR GARDEN RIDER | (5) | (5) | | | | Not applicable to Transmission Cost of Service calculation. |
| FAS 109 OTHER DSIT GROSSUP NC - BREMO RIDER | - | - | | | | Not applicable to Transmission Cost of Service calculation. |
| FAS 109 OTHER DSIT GROSSUP NC - BRUNSWICK RIDER | (3) | (3) | | | | Not applicable to Transmission Cost of Service calculation. |
| FAS 109 OTHER DSIT GROSSUP NC - HALIFAX RIDER | 0 | 0 | | | | Not applicable to Transmission Cost of Service calculation. |
| FAS 109 OTHER DSIT GROSSUP NC - HOPEWELL RIDER | (0) | (0) | | | | Not applicable to Transmission Cost of Service calculation. |
| FAS 109 OTHER DSIT GROSSUP NC - NAIJI RIDER | (137) | (137) | | | | Not applicable to Transmission Cost of Service calculation. |
| FAS 109 OTHER DSIT GROSSUP NC - PP7 RIDER | (0) | (0) | | | | Not applicable to Transmission Cost of Service calculation. |
| FAS 109 OTHER DSIT GROSSUP NC - SOUTHAMPTON RIDER | (0) | (0) | | | | Not applicable to Transmission Cost of Service calculation. |
| FAS 109 OTHER DSIT GROSSUP NC - VCHEC RIDER | (22) | (22) | | | | Not applicable to Transmission Cost of Service calculation. |
| FAS 109 OTHER DSIT GROSSUP NC - WARREN RIDER | (15) | (15) | | | | Not applicable to Transmission Cost of Service calculation. |
| FAS 109 OTHER DSIT GROSSUP VA | (4,695) | (4,695) | | | | Not applicable to Transmission Cost of Service calculation. |
| FAS 109 OTHER DSIT GROSSUP VA - ALTAVISTA RIDER | (19) | (19) | | | | Not applicable to Transmission Cost of Service calculation. |
| FAS 109 OTHER DSIT GROSSUP VA - BEAR GARDEN RIDER | (81) | (81) | | | | Not applicable to Transmission Cost of Service calculation. |
| FAS 109 OTHER DSIT GROSSUP VA - BREMO RIDER | - | - | | | | Not applicable to Transmission Cost of Service calculation. |
| FAS 109 OTHER DSIT GROSSUP VA - BRUNSWICK RIDER | (50) | (50) | | | | Not applicable to Transmission Cost of Service calculation. |
| FAS 109 OTHER DSIT GROSSUP VA - HALIFAX RIDER | 0 | 0 | | | | Not applicable to Transmission Cost of Service calculation. |
| FAS 109 OTHER DSIT GROSSUP VA - HOPEWELL RIDER | (7) | (7) | | | | Not applicable to Transmission Cost of Service calculation. |
| FAS 109 OTHER DSIT GROSSUP VA - NAIJI RIDER | (2,187) | (2,187) | | | | Not applicable to Transmission Cost of Service calculation. |
| FAS 109 OTHER DSIT GROSSUP VA - PP7 RIDER | (2) | (2) | | | | Not applicable to Transmission Cost of Service calculation. |
| FAS 109 OTHER DSIT GROSSUP VA - SOUTHAMPTON RIDER | (2) | (2) | | | | Not applicable to Transmission Cost of Service calculation. |
| FAS 109 OTHER DSIT GROSSUP VA - VCHEC RIDER | (367) | (367) | | | | Not applicable to Transmission Cost of Service calculation. |
| FAS 109 OTHER DSIT GROSSUP VA - WARREN RIDER | (249) | (249) | | | | Not applicable to Transmission Cost of Service calculation. |
| FAS 109 OTHER DSIT GROSSUP WV | (145) | (145) | | | | Not applicable to Transmission Cost of Service calculation. |
| FAS 109 OTHER DSIT GROSSUP WV - ALTAVISTA RIDER | (1) | (1) | | | | Not applicable to Transmission Cost of Service calculation. |
| FAS 109 OTHER DSIT GROSSUP WV - BEAR GARDEN RIDER | (3) | (3) | | | | Not applicable to Transmission Cost of Service calculation. |
| FAS 109 OTHER DSIT GROSSUP WV - BREMO RIDER | - | - | | | | Not applicable to Transmission Cost of Service calculation. |
| FAS 109 OTHER DSIT GROSSUP WV - BRUNSWICK RIDER | (2) | (2) | | | | Not applicable to Transmission Cost of Service calculation. |
| FAS 109 OTHER DSIT GROSSUP WV - HALIFAX RIDER | (0) | (0) | | | | Not applicable to Transmission Cost of Service calculation. |
| FAS 109 OTHER DSIT GROSSUP WV - HOPEWELL RIDER | (0) | (0) | | | | Not applicable to Transmission Cost of Service calculation. |
| FAS 109 OTHER DSIT GROSSUP WV - NAIJI RIDER | (68) | (68) | | | | Not applicable to Transmission Cost of Service calculation. |
| FAS 109 OTHER DSIT GROSSUP WV - PP7 RIDER | (0) | (0) | | | | Not applicable to Transmission Cost of Service calculation. |
| FAS 109 OTHER DSIT GROSSUP WV - SOUTHAMPTON RIDER | (0) | (0) | | | | Not applicable to Transmission Cost of Service calculation. |
| FAS 109 OTHER DSIT GROSSUP WV - VCHEC RIDER | (11) | (11) | | | | Not applicable to Transmission Cost of Service calculation. |
| FAS 109 OTHER DSIT GROSSUP WV - WARREN RIDER | (8) | (8) | | | | Not applicable to Transmission Cost of Service calculation. |
| FAS 109 REG ASSET | - | - | | | | Represents tax gross-up on deferred tax deficiency related to previous flow-through and ARAM related ADIT. |
| FAS 133 | (26,051) | (26,051) | | | | Not applicable to Transmission Cost of Service calculation. |
| FAS 133 - FTR HEDGE CURRENT ASSET | - | - | | | | Not applicable to Transmission Cost of Service calculation. |

| | | | | | |
|-----------------------------------------------------|----------|----------|--|--|--------------------------------------------------------------------------------------------------------------------------------------|
| FAS 133-REG-GL HEDGE CAPACITY CURRENT | - | - | | | Not applicable to Transmission Cost of Service calculation. |
| FAS 133 REG FUEL HEDGE NONCURRENT | - | - | | | Not applicable to Transmission Cost of Service calculation. |
| FAS 133 REG GL CAPACITY HEDGE NONCURRENT | - | - | | | Not applicable to Transmission Cost of Service calculation. |
| FAS 133 REG HEDGE DEBT NONCURRENT | - | - | | | Not applicable to Transmission Cost of Service calculation. |
| FAS 133-DEBT VALUATION - MTM - CURRENT LIAB | - | - | | | Not applicable to Transmission Cost of Service calculation. |
| FAS 133-DEFERRED G/L CAPACITY HEDGE - NON CURRENT | (55) | (55) | | | Not applicable to Transmission Cost of Service calculation. |
| FAS 133-DEFERRED G/L POWER HEDGE - CURRENT LIAB | (0) | (0) | | | Not applicable to Transmission Cost of Service calculation. |
| FAS 133-DEFERRED G/L POWER HEDGE NON CURRENT LIAB | 0 | 0 | | | Not applicable to Transmission Cost of Service calculation. |
| FAS 133-DEFERRED VALUATION- MTM NON CURRENT LIAB | (0) | (0) | | | Not applicable to Transmission Cost of Service calculation. |
| FAS 133-FTR CURRENT LIAB | - | - | | | Not applicable to Transmission Cost of Service calculation. |
| FAS 133 FTR NON CURRENT LIAB | - | - | | | Not applicable to Transmission Cost of Service calculation. |
| FEDERAL EFFECT OF STATE NONOPERATING | (29,052) | (29,052) | | | Not applicable to Transmission Cost of Service calculation. |
| FEDERAL EFFECT OF STATE OPERATING | 8,571 | 8,571 | | | Not applicable to Transmission Cost of Service calculation. |
| FEDERAL TAX INTEREST EXPENSE | 416 | 416 | | | Not applicable to Transmission Cost of Service calculation. |
| FEDERAL TAX INTEREST EXPENSE NON CURRENT | - | - | | | Not applicable to Transmission Cost of Service calculation. |
| FIXED ASSETS | - | - | | | Not applicable to Transmission Cost of Service calculation. |
| FUEL HANDLING COSTS | (282) | (282) | | | IRS settlement required additional tax capitalization of handling costs. |
| GAIN(LOSS) INTERCO SALES -BOOK/TAX | - | - | | | Tax deferred recognition of intercompany gain/loss due to consolidated return rules. |
| GAIN(LOSS) INTERCO SALES -BOOK/TAX | - | - | | | Tax deferred recognition of intercompany gain/loss due to consolidated return rules. |
| GOODWILL AMORTIZATION | - | - | | | Not applicable to Transmission Cost of Service calculation. |
| NON CURRENT REC A4 ELEC TRAN | (500) | (500) | | | Not applicable to Transmission Cost of Service calculation. |
| NUCLEAR FUEL - PERMANENT DISPOSAL | - | - | | | Not applicable to Transmission Cost of Service calculation. |
| OBSOLETE INVENTORY | - | - | | | Not applicable to Transmission Cost of Service calculation. |
| PERFORMANCE ACHIEVEMENT PLAN | - | - | | | Not applicable to Transmission Cost of Service calculation. |
| POWERTREE CARBON CO. LLC. | (34) | (34) | | | Not applicable to Transmission Cost of Service calculation. |
| QUALIFIED SETTLEMENT FUND | - | - | | | Not applicable to Transmission Cost of Service calculation. |
| REACQUIRED DEBT GAIN(LOSS) | (1,252) | (1,252) | | | Not applicable to Transmission Cost of Service calculation. |
| REG HEDGES CAPACITY | - | - | | | Not applicable to Transmission Cost of Service calculation. |
| REG ASSET - A4 RAC COSTS CURRENT | (15,848) | (15,848) | | | Not applicable to Transmission Cost of Service calculation. |
| REG ASSET - A4 RAC COSTS NONCURRENT | (5,356) | (5,356) | | | Not applicable to Transmission Cost of Service calculation. |
| REG ASSET - A5 REC COST VA | - | - | | | Not applicable to Transmission Cost of Service calculation. |
| REG ASSET - ATRR CURRENT | (0) | (0) | | | Not applicable to Transmission Cost of Service calculation. |
| REG ATRR NON CURRENT | - | - | | | Not applicable to Transmission Cost of Service calculation. |
| REG ASSET - DEBT VALUATION - MTM - CURRENT | (3,518) | (3,518) | | | Not applicable to Transmission Cost of Service calculation. |
| REG ASSET - DEFERRED G/L CAPACITY HEDGE CURRENT | (630) | (630) | | | Not applicable to Transmission Cost of Service calculation. |
| REG ASSET - DEFERRED G/L POWER HEDGE CURRENT | (223) | (223) | | | Not applicable to Transmission Cost of Service calculation. |
| REG ASSET FTR | - | - | | | Not applicable to Transmission Cost of Service calculation. |
| REG ASSET - FTR - CURRENT | (7,131) | (7,131) | | | Not applicable to Transmission Cost of Service calculation. |
| REG ASSET - NRC REQUIREMENT - NORTH ANNA | (2,150) | (2,150) | | | Not applicable to Transmission Cost of Service calculation. |
| REG ASSET - NRC REQUIREMENT - SURRY | (1,129) | (1,129) | | | Not applicable to Transmission Cost of Service calculation. |
| REG ASSET - PLANT | (33) | (33) | | | Not applicable to Transmission Cost of Service calculation. |
| REG ASSET - PLANT CURRENT | (3,960) | (3,960) | | | Not applicable to Transmission Cost of Service calculation. |
| REG ASSET ABANDONED PLANT NCUC CURRENT | (220) | (220) | | | Not applicable to Transmission Cost of Service calculation. |
| REG ASSET ABANDONED PLANT NCUC NON CURR | (3,146) | (3,146) | | | Not applicable to Transmission Cost of Service calculation. |
| REG ASSET ASSET IMPAIRMENT NCUC CURRENT | (86) | (86) | | | Not applicable to Transmission Cost of Service calculation. |
| REG ASSET ASSET IMPAIRMENT NCUC NONCURR | (527) | (527) | | | Not applicable to Transmission Cost of Service calculation. |
| REG ASSET CURRENT RIDER A4 NON VA OTHER | (2,350) | (2,350) | | | Not applicable to Transmission Cost of Service calculation. |
| REG ASSET CURRENT RIDER A5 DSM | (1,130) | (1,130) | | | Not applicable to Transmission Cost of Service calculation. |
| REG ASSET CURRENT RIDER A6 ALTAVISTA COST RESERVE | (2) | (2) | | | Not applicable to Transmission Cost of Service calculation. |
| REG ASSET CURRENT RIDER A6 BEAR GARDEN AFUDC DEBT | (136) | (136) | | | Not applicable to Transmission Cost of Service calculation. |
| REG ASSET CURRENT RIDER A6 BEAR GARDEN COST RESERV | (1,107) | (1,107) | | | Not applicable to Transmission Cost of Service calculation. |
| REG ASSET CURRENT RIDER A6 HOPEWELL COST RESERVE | (1) | (1) | | | Not applicable to Transmission Cost of Service calculation. |
| REG ASSET CURRENT RIDER A6 SOUTHAMPTON AFUDC DEBT | (0) | (0) | | | Not applicable to Transmission Cost of Service calculation. |
| REG ASSET CURRENT RIDER A6 SOUTHAMPTON COST RESERV | (1) | (1) | | | Not applicable to Transmission Cost of Service calculation. |
| REG ASSET CURRENT RIDER A6 VCHFC AFUDC DEBT | (846) | (846) | | | Not applicable to Transmission Cost of Service calculation. |
| REG ASSET CURRENT RIDER A6 VCHFC COST RESERVE | (3,311) | (3,311) | | | Not applicable to Transmission Cost of Service calculation. |
| REG ASSET CURRENT RIDER A6 WARREN AFUDC DEBT | (86) | (86) | | | Not applicable to Transmission Cost of Service calculation. |
| REG ASSET CURRENT RIDER A6 WARREN COST RESERVE | (14) | (14) | | | Not applicable to Transmission Cost of Service calculation. |
| REG ASSET - DEBT VALUATION - MTM - NON CURRENT | (14,164) | (14,164) | | | 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 - HEDGE DEBT DE-DESIGNATED DEBT NOT ISSUE | - | - | | | Not applicable to Transmission Cost of Service calculation. |
| REG ASSET NATURAL DISASTER NCUC CURRENT | (476) | (476) | | | Not applicable to Transmission Cost of Service calculation. |
| REG ASSET NATURAL DISASTER NCUC NONCURR | (1,030) | (1,030) | | | Not applicable to Transmission Cost of Service calculation. |
| REG ASSET NONCUR RIDER A6 ALTAVISTA AFUDC DEBT | (68) | (68) | | | Not applicable to Transmission Cost of Service calculation. |
| REG ASSET NONCUR RIDER A6 ALTAVISTA COST RESERVE | (5) | (5) | | | Not applicable to Transmission Cost of Service calculation. |
| REG ASSET NONCUR RIDER A6 BEAR GARDEN AFUDC DEBT | (708) | (708) | | | Not applicable to Transmission Cost of Service calculation. |
| REG ASSET NONCUR RIDER A6 BEAR GARDEN COST RESERVE | (6,226) | (6,226) | | | Not applicable to Transmission Cost of Service calculation. |
| REG ASSET NONCUR RIDER A6 BREMO AFUDC DEBT | - | - | | | Not applicable to Transmission Cost of Service calculation. |
| REG ASSET NONCUR RIDER A6 BRUNSWICK AFUDC DEBT | (163) | (163) | | | Not applicable to Transmission Cost of Service calculation. |
| REG ASSET NONCUR RIDER A6 HALIFAX AFUDC DEBT | - | - | | | Not applicable to Transmission Cost of Service calculation. |
| REG ASSET NONCUR RIDER A6 HOPEWELL AFUDC DEBT | (29) | (29) | | | Not applicable to Transmission Cost of Service calculation. |
| REG ASSET NONCUR RIDER A6 NAIII AFUDC DEBT | (6,781) | (6,781) | | | Not applicable to Transmission Cost of Service calculation. |
| REG ASSET NONCUR RIDER A6 NAIII COST RESERVE | (950) | (950) | | | Not applicable to Transmission Cost of Service calculation. |
| REG ASSET NONCUR RIDER A6 PP7 AFUDC DEBT | (10) | (10) | | | Not applicable to Transmission Cost of Service calculation. |
| REG ASSET NONCUR RIDER A6 SOUTHAMPTON AFUDC DEBT | (10) | (10) | | | Not applicable to Transmission Cost of Service calculation. |
| REG ASSET NONCUR RIDER A6 SOUTHAMPTON COST RESERVE | - | - | | | Not applicable to Transmission Cost of Service calculation. |
| REG ASSET NONCUR RIDER A6 VCHFC AFUDC DEBT | (996) | (996) | | | Not applicable to Transmission Cost of Service calculation. |
| REG ASSET NONCUR RIDER A6 VCHFC COST RESERVE | (9,381) | (9,381) | | | Not applicable to Transmission Cost of Service calculation. |
| REG ASSET NONCUR RIDER A6 WARREN AFUDC DEBT | (775) | (775) | | | Not applicable to Transmission Cost of Service calculation. |
| REG ASSET NONCUR RIDER A6 WARREN COST RESERVE | (824) | (824) | | | Not applicable to Transmission Cost of Service calculation. |
| REG HEDGE DEBT - CURRENT | - | - | | | Not applicable to Transmission Cost of Service calculation. |
| REG ASSET RETIREMENT NCUC CURRENT | (35) | (35) | | | Not applicable to Transmission Cost of Service calculation. |
| REG ASSET RETIREMENT NCUC NONCURR | (385) | (385) | | | Not applicable to Transmission Cost of Service calculation. |
| REG ASSET RIDER PLANTS NCUC CURRENT | (208) | (208) | | | Not applicable to Transmission Cost of Service calculation. |
| REG ASSET RIDER PLANTS NCUC NONCURR | (692) | (692) | | | Not applicable to Transmission Cost of Service calculation. |
| REG ATRR NON CURRENT | (5,681) | (5,681) | | | Not applicable to Transmission Cost of Service calculation. |
| REG NON CURRENT DSM A5 RIDER | - | - | | | 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 | (1,709) | - | | (1,709) | Represents cost that for regulatory purposes needs to be amortized over a prescribed life. However, allowable for tax when incurred. |
| REGULATORY ASSET - NUG | (2,838) | (2,838) | | | 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 | (2,080) | (2,080) | | | 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 | (15,699) | (15,699) | | | 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 CFWD | - | - | | | Represents the deferred state tax impact related to WV NOL. This deferral will turn around when the pollution control projects are placed in service. |
| W.VA. STATE POLLUTION CONTROL | (5,168) | - | (5,168) | | 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 | (20,864) | (20,864) | | | Not applicable to Transmission Cost of Service calculation. |
| DEFERRED SIT NONOP - OCI | (3,938) | (3,938) | | | Not applicable to Transmission Cost of Service calculation. |
| DFIT EFFECT ON SIT NONOP - OCI | (26) | (26) | | | Not applicable to Transmission Cost of Service calculation. |
| CONTINGENT CLAIMS CURRENT | (642) | (642) | | | Not applicable to Transmission Cost of Service calculation. |
| DEDESIGNATED DEBT NOT ISSUED | (569) | (569) | | | Not applicable to Transmission Cost of Service calculation. |
| DEFERRED REVENUE CURRENT | (84) | (84) | | | Not applicable to Transmission Cost of Service calculation. |
| COST OF REMOVAL | (5,274) | (5,274) | | | Not applicable to Transmission Cost of Service calculation. |
| FUEL DEF CURRENT LIAB | - | - | | | Not applicable to Transmission Cost of Service calculation. |
| REG LIAB - DEBT VALUATION - MTM - CURRENT | - | - | | | 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 | - | - | | | Not applicable to Transmission Cost of Service calculation. |
| FIXED ASSETS EFFECT NON CURRENT CURRENT | (2,184) | (2,184) | | | Not applicable to Transmission Cost of Service calculation. |
| RESTRICTED STOCK AWARD | (507) | (507) | | | Not applicable to Transmission Cost of Service calculation. |
| RETIREMENT - FASB 87 | - | - | | | Not applicable to Transmission Cost of Service calculation. |
| FAS 133 | (10,524) | (10,524) | | | Not applicable to Transmission Cost of Service calculation. |
| FAS 133-DEFERRED G/L POWER HEDGE NON CURRENT LIAB | 0 | 0 | | | Not applicable to Transmission Cost of Service calculation. |
| FAS 133 - DEBT VALUATION - MTM - CURRENT LIAB | - | - | | | Not applicable to Transmission Cost of Service calculation. |
| REG ASSET - A5 REC COST VA | - | - | | | Not applicable to Transmission Cost of Service calculation. |
| REG ASSET CURRENT RIDER A5 DSM | - | - | | | Not applicable to Transmission Cost of Service calculation. |
| EMISSIONS ALLOWANCES | - | - | | | Not applicable to Transmission Cost of Service calculation. |
| FEDERAL TAX INTEREST EXPENSE NC | - | - | | | Not applicable to Transmission Cost of Service calculation. |
| REG ASSET - PLANT | - | - | | | Not applicable to Transmission Cost of Service calculation. |
| REG ASSET - HEDGE DEBT DE-DESIGNATED DEBT NOT ISSUE | - | - | | | Not applicable to Transmission Cost of Service calculation. |
| REG ATRR NON CURRENT | - | - | | | Not applicable to Transmission Cost of Service calculation. |
| ROUNDING | (0) | (0) | | | |
| Subtotal - p277 (Form 1-F filer: see note 6, below) | (938,850) | (931,973) | 0 | (5,168) | (1,709) |
| Less FASB 109 Above if not separately removed | (53,218) | (53,218) | - | - | - |
| Less FASB 106 Above if not separately removed | - | - | - | - | - |
| Total | (885,632) | (878,756) | - | (5,168) | (1,709) |

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

Virginia Electric and Power Company
ATTACHMENT H-16A
Attachment 2 - Taxes Other Than Income Worksheet
2014 (000's)

| <i>Other Taxes</i> | <i>Page 263</i> | | <i>Allocator</i> | <i>Allocated</i> |
|--------------------------------------------------------------------------|-------------------|-------------------------------------|------------------|------------------|
| | <i>Col (i)</i> | | | <i>Amount</i> |
| Plant Related | | | | |
| | | Gross Plant Allocator | | |
| 1 Transmission Personal Property Tax (directly assigned to Transmission) | \$ 32,391 | 100.0000% | | \$ 32,391 |
| 1a Other Plant Related Taxes | 0 | 16.3158% | | - |
| 2 | | | | - |
| 3 | | | | - |
| 4 | | | | - |
| 5 | | | | - |
| Total Plant Related | \$ 32,391 | | | \$ 32,391 |
| Labor Related | | | | |
| | | Wages & Salary Allocator | | |
| 6 Federal FICA & Unemployment & State Unemployment | \$ 44,817 | | | |
| Total Labor Related | \$ 44,817 | 6.0771% | | \$ 2,724 |
| Other Included | | | | |
| | | Gross Plant Allocator | | |
| 7 Sales and Use Tax | \$ - | | | |
| Total Other Included | \$ - | 16.3158% | | \$ - |
| Total Included | \$ 77,207 | | | \$ 35,114 |
| Currently Excluded | | | | |
| 8 Business and Occupation Tax - West Virginia | \$ 20,956 | | | |
| 9 Gross Receipts Tax | 5,714 | | | |
| 10 IFTA Fuel Tax | 0 | | | |
| 11 Property Taxes - Other | 145,517 | | | |
| 12 Property Taxes - Generator Step-Ups and Interconnects | 1,465 | | | |
| 13 Sales and Use Tax - not allocated to Transmission | 7,015 | | | |
| 14 Sales and Use Tax - Retail | 0 | | | |
| 15 Other | 16,500 | | | |
| 16 | 0 | | | |
| 17 | 0 | | | |
| 18 | 0 | | | |
| 19 | 0 | | | |
| 20 | 0 | | | |
| 21 Total "Other" Taxes (included on p. 263) | \$ 197,166 | | | |
| 22 Total "Taxes Other Than Income Taxes" - acct 408.10 (p. 114.14) | <u>\$ 274,373</u> | | | |
| 23 Difference | \$ (77,207) | | | |

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
2014

| | |
|------------------------------------------------|-------------------|
| <u>Directly Assigned Property Taxes</u> | \$ 179,373 |
| Production Property Tax | 72,402 |
| Transmission Property Tax | 32,286 |
| GSU/Interconnect Facilities | 1,465 |
| Distribution Property tax | 71,486 |
| General Property Tax | 1,734 |
| Total check | 179,373 |

Allocation of General Property Tax to Transmission

| | |
|--------------------------|----------|
| General Property Tax | \$ 1,734 |
| Wages & Salary Allocator | 6.0771% |
| Trans General | 105 |

| | |
|-------------------------------------------------|------------------|
| <u>Total Transmission Property Taxes</u> | |
| Transmission | \$ 32,286 |
| General | 105 |
| Total Transmission Property Taxes | <u>\$ 32,391</u> |

Virginia Electric and Power Company
ATTACHMENT H-16A
Attachment 3 - Revenue Credit Workpaper
2014 (000's)

| | | Transmission <u>Related</u> | Production/Other <u>Related</u> | <u>Total</u> |
|-------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------|------------------------------------|--------------|
| Account 454 - Rent from Electric Property | | | | |
| 1 | Rent from Electric Property - Transmission Related (Note 3) | 8,581 | | 8,581 |
| 2 | Total Rent Revenues (Sum Lines 1) | 8,581 | - | 8,581 |
| Account 456 - Other Electric Revenues (Note 1) | | | | |
| 3 | Schedule 1A | | | |
| 4 | Net revenues associated with Network Integration Transmission Service (NITS) and for the transmission component of the NCEMPA contract rate for which the load is not included in the divisor. (Note 4) | 1,872 | | 1,872 |
| 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) | 6,642 | | 6,642 |
| 9 | Revenues from Directly Assigned Transmission Facility Charges (Note 2) | 2,849 | | 2,849 |
| 10 | Rent or Attachment Fees associated with Transmission Facilities (Note 3) | | | - |
| 11 | Gross Revenue Credits (Accounts 454 and 456) (Sum Lines 2-10) | 19,944 | - | 19,944 |
| 12 | Less line 14g | (9,743) | - | (9,743) |
| 13 | Total Revenue Credits | 10,201 | - | 10,201 |
| Revenue Adjustment to Determine Revenue Credit | | | | |
| 14a | Revenues included in lines 1-11 which are subject to 50/50 sharing. (Lines 1 + 8 + 10) | 15,223 | - | 15,223 |
| 14b | Costs associated with revenues in line 14a | 4,264 | - | 4,264 |
| 14c | Net Revenues (14a - 14b) | 10,959 | - | 10,959 |
| 14d | 50% Share of Net Revenues (14c / 2) | 5,480 | - | 5,480 |
| 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) | 5,480 | - | 5,480 |
| 14g | Line 14f less line 14a | (9,743) | - | (9,743) |

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
2014 (000's)

| | | | | |
|---------------------------|-----------------------------------------------------------------|-------------------------------------------------------------|----------------------------------------|----------------|
| A | Return and Taxes with Basis Point increase in ROE | | | |
| | Basis Point increase in ROE and Income Taxes | | (Line 130 + 140) | 467,679 |
| B | 100 Basis Point increase in ROE | (Note J from Appendix A) | Fixed | 1.00% |
| Return Calculation | | | | |
| 62 | Rate Base | | (Line 44 + 61) | 3,343,567 |
| Long Term Interest | | | | |
| 104 | Long Term Interest | | p117.62c through 67c | 387,194 |
| 105 | Less LTD Interest on Securitization Bonds | (Note P) | Attachment 8 | 0 |
| 106 | Long Term Interest | | (Line 104 - 105) | 387,194 |
| 107 | Preferred Dividends | enter positive | p118.29c | 16,496 |
| Common Stock | | | | |
| 108 | Proprietary Capital | | p112.16c,d/2 | 9,249,714 |
| 109 | Less Preferred Stock | enter negative | (Line 117) | -259,014 |
| 110 | Less Account 219 - Accumulated Other Comprehensive Income | enter negative | p112.15c,d/2 | -22,040 |
| 111 | Common Stock | | (Sum Lines 108 to 110) | 8,968,661 |
| Capitalization | | | | |
| 112 | Long Term Debt | | p112.24c,d/2 | 6,765,223 |
| 113 | Less Loss on Reacquired Debt | enter negative | p111.81c,d/2 | -9,047 |
| 114 | Plus Gain on Reacquired Debt | enter positive | p113.61c,d/2 | 4,065 |
| 115 | Less LTD on Securitization Bonds | enter negative | Attachment 8 | 0 |
| 116 | Total Long Term Debt | | (Sum Lines 112 to 115) | 6,760,241 |
| 117 | Preferred Stock | | p112.3c,d/2 | 259,014 |
| 118 | Common Stock | | (Line 111) | 8,968,661 |
| 119 | Total Capitalization | | (Sum Lines 116 to 118) | 15,987,915 |
| 120 | Debt % | Total Long Term Debt | (Line 116 / 119) | 42.3% |
| 121 | Preferred % | Preferred Stock | (Line 117 / 119) | 1.6% |
| 122 | Common % | Common Stock | (Line 118 / 119) | 56.1% |
| 123 | Debt Cost | Total Long Term Debt | (Line 106 / 116) | 0.0573 |
| 124 | Preferred Cost | Preferred Stock | (Line 107 / 117) | 0.0637 |
| 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) | 0.0242 |
| 127 | Weighted Cost of Preferred | Preferred Stock | (Line 121 * 124) | 0.0010 |
| 128 | Weighted Cost of Common | Common Stock | (Line 122 * 125) | 0.0696 |
| 129 | Total Return (R) | | (Sum Lines 126 to 128) | 0.0948 |
| 130 | Investment Return = Rate Base * Rate of Return | | (Line 62 * 129) | 317,001 |
| Return Calculation | | | | |
| Income Tax Rates | | | | |
| 131 | FIT=Federal Income Tax Rate | | | 0.3500 |
| 132 | SIT=State Income Tax Rate or Composite | | | 0.0617 |
| 133 | p = percent of federal income tax deductible for state purposes | | Per State Tax Code | 0.0000 |
| 134 | T | $T=1 - \{[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)\} =$ | | 0.3901 |
| 135 | T/ (1-T) | | | 0.6396 |
| ITC Adjustment | | | | |
| 136 | Amortized Investment Tax Credit | enter negative | Attachment 1 | -170 |
| 137 | T/(1-T) | | (Line 135) | 0.6396 |
| 138 | ITC Adjustment Allocated to Transmission | (Note I from Appendix A) | (Line 136 * (1 + 137)) | -279 |
| 139 | Income Tax Component = | $CIT=(T/1-T) * Investment Return * (1-(WCLTD/R)) =$ | | 150,956 |
| 140 | Total Income Taxes | | (Line 138 + 139) | 150,678 |

| Line # | Description | Notes | Previous Year | | | | | | | | | | | | Average | | Non-electric Portion | Details |
|-----------------------------------------------------|--------------------------------------------------------------------|------------------------------------------------|---------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|----------------------|--------|----------------------|-----------------------------------------------------------------------------------------------|
| | | | Form Dec | Jan | Feb | Mar | Apr | May | Jun | Jul | Aug | Sep | Oct | Nov | Form Dec | Nov | | |
| Electric / Non-electric Cost Support | | | | | | | | | | | | | | | | | | |
| Plant # & Instructions | | | | | | | | | | | | | | | | | | |
| 8 | Electric Plant in Service | (Notes A & Q) p207, 1049/Plant Acc. Depr. West | 29,992.52 | 30,123.51 | 30,236.56 | 30,402.41 | 30,574.78 | 30,888.95 | 30,991.74 | 31,195.90 | 31,327.86 | 31,461.69 | 31,523.56 | 31,730.188 | 30,869.106 | 0 | 30,869.106 | |
| 15 | Accumulated Depreciation (Total Electric Plant) | (Notes A & Q) p219, 29C | 11,481,928 | 11,560,703 | 11,638,208 | 11,717,520 | 11,794,821 | 11,872,273 | 11,949,800 | 12,027,400 | 12,105,073 | 12,182,816 | 12,260,628 | 12,441,804 | 11,955,884 | 0 | 11,955,884 | |
| 12 | Accumulated Depreciation (Electric) | (Notes A & Q) p207, 21C | 87,906 | 89,696 | 91,306 | 93,006 | 94,705 | 96,405 | 98,105 | 99,805 | 101,505 | 103,205 | 104,904 | 106,604 | 98,105 | 0 | 98,105 | Respondent is Electric Utility only. |
| 14 | Accumulated Common Plant Depreciation - Electric | (Notes A & Q) p556 | | | | | | | | | | | | | | | | |
| Plant in Service | | | | | | | | | | | | | | | | | | |
| 21 | Transmission Plant in Service | (Notes A & Q) p207, 3049/Trans. Input SH | 4,847,531 | 4,937,893 | 4,991,496 | 4,990,861 | 5,029,852 | 5,071,745 | 5,146,303 | 5,249,383 | 5,344,168 | 5,418,225 | 5,485,205 | 5,622,218 | 5,277,132 | 0 | 5,277,132 | |
| 22 | Generator in Service | (Notes A & Q) p207, 3049/Gen. Input SH | 2,991,303 | 2,991,303 | 2,991,303 | 2,991,303 | 2,991,303 | 2,991,303 | 2,991,303 | 2,991,303 | 2,991,303 | 2,991,303 | 2,991,303 | 2,991,303 | 2,991,303 | 0 | 2,991,303 | |
| 23 | Generator Interconnect Facilities | (Notes A & Q) p556 | 391,135 | 391,135 | 391,135 | 391,135 | 391,135 | 391,135 | 391,135 | 391,135 | 391,135 | 391,135 | 391,135 | 391,135 | 391,135 | 0 | 391,135 | |
| 25 | Common Plant (Electric Only) | (Notes A & Q) p556 | 880,827 | 882,432 | 886,437 | 885,442 | 887,447 | 888,952 | 890,657 | 892,662 | 895,772 | 898,877 | 898,482 | 900,887 | 890,457 | 0 | 890,457 | |
| 26 | Common Plant (Electric Only) | (Notes A & Q) p556 | | | | | | | | | | | | | | | | |
| 32 | Accumulated Depreciation | (Notes A & Q) p219, 25/Offices Input SH | 95,902 | 96,012 | 97,122 | 97,784 | 98,332 | 99,889 | 99,453 | 100,522 | 101,678 | 102,330 | 102,783 | 100,268 | 997,918 | 0 | 997,918 | |
| 33 | Transmission Accumulated Depreciation - Generator Ship-Ups | (Notes A & Q) p219, 25/Offices Input SH | 53,169 | 53,024 | 52,406 | 52,788 | 54,170 | 54,551 | 55,315 | 56,078 | 56,078 | 56,460 | 56,842 | 57,223 | 54,973 | 0 | 54,973 | |
| 34 | Transmission Accumulated Depreciation - Interconnection Facilities | (Notes A & Q) p219, 28b | 7,268 | 7,265 | 7,334 | 7,403 | 7,472 | 7,540 | 7,609 | 7,678 | 7,746 | 7,804 | 7,953 | 8,021 | 7,615 | 0 | 7,615 | |
| 36 | Accumulated Common Depreciation | (Notes A & Q) p219, 28b | 357,086 | 361,370 | 363,654 | 366,038 | 370,222 | 373,506 | 376,790 | 380,074 | 383,358 | 386,642 | 389,926 | 392,210 | 376,790 | 0 | 376,790 | |
| Materials and Supplies | | | | | | | | | | | | | | | | | | |
| 50 | Unsubscribed Stores Exp | (Notes A & R) p227, 6c & 14c | | | | | | | | | | | | | | | | |
| Allocated General & Common Expenses | | | | | | | | | | | | | | | | | | |
| 68 | Common Plant O&M | (Note A) | | | | | | | | | | | | | | | | |
| 66 | Depreciation Expense | (Note A) p536, 736c | | | | | | | | | | | | | | | | |
| 91 | Depreciation - Interconnect | (Note A) | | | | | | | | | | | | | | | | |
| 92 | Depreciation - Interconnect | (Note A) p536, 106/Attachment 5 | | | | | | | | | | | | | | | | |
| 87 | Depreciation - Generator Ship-Ups | (Note A) | | | | | | | | | | | | | | | | |
| 88 | Depreciation - Interconnect Facilities | (Note A) | | | | | | | | | | | | | | | | |
| 96 | Common Depreciation - Electric Only | (Note A) p536, 11 b | | | | | | | | | | | | | | | | |
| 97 | Common Depreciation - Electric Only | (Note A) p536, 11 b | | | | | | | | | | | | | | | | |
| OM&M Expenses | | | | | | | | | | | | | | | | | | |
| Plant # & Instructions | | | | | | | | | | | | | | | | | | |
| 64 | Generator O&M | (Note A) p227, 96 b | | | | | | | | | | | | | | | | |
| 65 | Transmission by Others | (Note A) p227, 96 b | | | | | | | | | | | | | | | | |
| Wages & Salary | | | | | | | | | | | | | | | | | | |
| Plant # & Instructions | | | | | | | | | | | | | | | | | | |
| 4 | Total Wage Expense | (Note A) p554, 2801/rms. WK SH | | | | | | | | | | | | | | | | |
| 1 | Transmission Wages | (Note A) p554, 2701/rms. WK SH | | | | | | | | | | | | | | | | |
| 2 | Generator Ship-Ups | (Note A) p554, 2101/rms. WK SH | | | | | | | | | | | | | | | | |
| Transmission / Non-Transmission Cost Support | | | | | | | | | | | | | | | | | | |
| Plant # & Instructions | | | | | | | | | | | | | | | | | | |
| 30 | Plant Held for Future Use (Including Land) | (Notes C & Q) p214, 47 d | 27,162 | 27,162 | 27,162 | 27,162 | 27,162 | 27,162 | 27,162 | 27,162 | 27,162 | 27,162 | 27,162 | 27,162 | 27,162 | 10,200 | 27,162 | Specific identification based on plant records. The following plant investments are included: |
| | | | | | | | | | | | | | | | Transmission Related | | Enter Debits | |
| | | | | | | | | | | | | | | | Form 1 Amount | | 10,200 | |
| | | | | | | | | | | | | | | | Total | | 16,962 | |
| EP&S Cost Support | | | | | | | | | | | | | | | | | | |
| Allocated General & Common Expenses | | | | | | | | | | | | | | | | | | |
| 73 | Loss EP&S | (Note D) p552, 350/Attachment 5 | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | Form 1 Amount | | 2,998 | |
| | | | | | | | | | | | | | | | Total | | 2,998 | |

| Line # | Description | Notes | Current Year | | | | | | | | | | | | Average | | Non-electric Portion | Details |
|-----------------------------------------------------|--------------------------------------------|--------------------------------|--------------|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|----------------------|-----|----------------------|---------|
| | | | Form Dec | Jan | Feb | Mar | Apr | May | Jun | Jul | Aug | Sep | Oct | Nov | Form Dec | Nov | | |
| Electric / Non-electric Cost Support | | | | | | | | | | | | | | | | | | |
| Plant # & Instructions | | | | | | | | | | | | | | | | | | |
| 64 | Generator O&M | (Note A) p227, 96 b | | | | | | | | | | | | | | | | |
| 65 | Transmission by Others | (Note A) p227, 96 b | | | | | | | | | | | | | | | | |
| Wages & Salary | | | | | | | | | | | | | | | | | | |
| Plant # & Instructions | | | | | | | | | | | | | | | | | | |
| 4 | Total Wage Expense | (Note A) p554, 2801/rms. WK SH | | | | | | | | | | | | | | | | |
| 1 | Transmission Wages | (Note A) p554, 2701/rms. WK SH | | | | | | | | | | | | | | | | |
| 2 | Generator Ship-Ups | (Note A) p554, 2101/rms. WK SH | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | Form 1 Amount | | 50,659 | |
| | | | | | | | | | | | | | | | Total | | 50,659 | |
| | | | | | | | | | | | | | | | Form 1 Amount | | 30,007 | |
| | | | | | | | | | | | | | | | Total | | 30,007 | |
| Transmission / Non-Transmission Cost Support | | | | | | | | | | | | | | | | | | |
| Plant # & Instructions | | | | | | | | | | | | | | | | | | |
| 30 | Plant Held for Future Use (Including Land) | (Notes C & Q) p214, 47 d | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | Transmission Related | | Enter Debits | |
| | | | | | | | | | | | | | | | Form 1 Amount | | 10,200 | |
| | | | | | | | | | | | | | | | Total | | 16,962 | |

| Line # | Description | Notes | Previous Year | | | | | | | | | | | | Average | | Non-electric Portion | Details |
|------------------------------------------------|-------------|---------------------------------|---------------|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|---------------|-----|----------------------|---------|
| | | | Form Dec | Jan | Feb | Mar | Apr | May | Jun | Jul | Aug | Sep | Oct | Nov | Form Dec | Nov | | |
| EP&S Cost Support | | | | | | | | | | | | | | | | | | |
| Allocated General & Common Expenses | | | | | | | | | | | | | | | | | | |
| 73 | Loss EP&S | (Note D) p552, 350/Attachment 5 | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | Form 1 Amount | | 2,998 | |
| | | | | | | | | | | | | | | | Total | | 2,998 | |

| Line # | Description | Notes | Current Year | | | | | | | | | | | | Average | | Non-electric Portion | Details |
|------------------------------------------------|-------------|---------------------------------|--------------|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|---------------|-----|----------------------|---------|
| | | | Form Dec | Jan | Feb | Mar | Apr | May | Jun | Jul | Aug | Sep | Oct | Nov | Form Dec | Nov | | |
| EP&S Cost Support | | | | | | | | | | | | | | | | | | |
| Allocated General & Common Expenses | | | | | | | | | | | | | | | | | | |
| 73 | Loss EP&S | (Note D) p552, 350/Attachment 5 | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | Form 1 Amount | | 2,998 | |
| | | | | | | | | | | | | | | | Total | | 2,998 | |

| Line FS | Descriptions | Notes | Page F's & Instructions | Form 1 Amount | Transmission Related | Non-Transmission Related | Details |
|---------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------|-------------------------|---------------|----------------------|--------------------------|--------------------------------|
| 71 | Regulatory Expenses Related to Transmission Cost Support Allocation of Certain Expenses Less Regulatory Commission Exp Account 028 Directly Assigned AMG | (Note E) p221.089/Attachment 5 | | \$ 30,724 | | 30,724 | See FEREC Form 1 pages 330,331 |
| 77 | Regulatory Commission Exp Account 928 | (Note G) p222.089/Attachment 5 | | 0 | | | |

| Line FS | Descriptions | Notes | Page F's & Instructions | Form 1 Amount | Safety Related | Non-safety Related | Details |
|---------|---------------------------------------------------------------------------------------|-----------------------|-------------------------|---------------|----------------|--------------------|---------|
| 81 | Multi-State Workpapers Income Tax Refs SIT - State Income Tax Rate or Composite | (Note J) p223.191b | | 4,656 | | 4,656 | |

| Line FS | Descriptions | Notes | Page F's & Instructions | Form 1 Amount | Education & Outreach | Other | Details |
|---------|-------------------------------------------------------------------------------------------------------|-----------------------|-------------------------|---------------|----------------------|-------|---------|
| 78 | Education and Outreach Cost Support Directly Assigned AMG General Advertising Exp Account 931.1 | (Note K) p223.191b | | 4,656 | 0 | 4,656 | |

| Line FS | Descriptions | Notes | Page F's & Instructions | Form 1 Amount | Allocation | Transmission Related Amount | Details |
|---------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------|-------------------------|---------------|------------|-----------------------------|---------|
| 47 | Transmission Related Account 242 Reserves Decay/Assignable to Transmission General Joint related or Common Plant related Other Total Transmission Related Reserves | (Note L) p223.191b | | 218,269 | 100% | 6,207 | |

| Line FS | Descriptions | Notes | Page F's & Instructions | Beginning Year Balance | End of Year Balance | Average Balance | Allocation | Transmission Related Amount | Details |
|---------|------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------|-------------------------|------------------------|---------------------|-----------------|------------|-----------------------------|---------|
| 48 | Payments Wages & Salary Allocator Pension Liabilities, if any, in Account 242 Payments Pension Payments (not included in Payments) | (Note M) p223.191b | | 21,534 | 21,534 | 21,945 | 6.07% | 1,314 | |

| Line FS | Descriptions | Notes | Page F's & Instructions | Beginning Year Balance | End of Year Balance | Average Balance | Allocation | Transmission Related Amount | Details |
|---------|------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------|-------------------------|------------------------|---------------------|-----------------|------------|-----------------------------|---------|
| 49 | Payments Wages & Salary Allocator Pension Liabilities, if any, in Account 242 Payments Pension Payments (not included in Payments) | (Note N) p223.191b | | 21,534 | 21,534 | 21,945 | 6.07% | 1,314 | |

| Line FS | Descriptions | Notes | Page F's & Instructions | Beginning Year Balance | End of Year Balance | Average Balance | Allocation | Transmission Related Amount | Details |
|---------|------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------|-------------------------|------------------------|---------------------|-----------------|------------|-----------------------------|---------|
| 50 | Payments Wages & Salary Allocator Pension Liabilities, if any, in Account 242 Payments Pension Payments (not included in Payments) | (Note O) p223.191b | | 21,534 | 21,534 | 21,945 | 6.07% | 1,314 | |

| Line FS | Descriptions | Notes | Page F's & Instructions | Beginning Year Balance | End of Year Balance | Average Balance | Allocation | Transmission Related Amount | Details |
|---------|------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------|-------------------------|------------------------|---------------------|-----------------|------------|-----------------------------|---------|
| 51 | Payments Wages & Salary Allocator Pension Liabilities, if any, in Account 242 Payments Pension Payments (not included in Payments) | (Note P) p223.191b | | 21,534 | 21,534 | 21,945 | 6.07% | 1,314 | |

| Line FS | Descriptions | Notes | Page F's & Instructions | Beginning Year Balance | End of Year Balance | Average Balance | Allocation | Transmission Related Amount | Details |
|---------|------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------|-------------------------|------------------------|---------------------|-----------------|------------|-----------------------------|---------|
| 52 | Payments Wages & Salary Allocator Pension Liabilities, if any, in Account 242 Payments Pension Payments (not included in Payments) | (Note Q) p223.191b | | 21,534 | 21,534 | 21,945 | 6.07% | 1,314 | |

| Line FS | Descriptions | Notes | Page F's & Instructions | Beginning Year Balance | End of Year Balance | Average Balance | Allocation | Transmission Related Amount | Details |
|---------|------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------|-------------------------|------------------------|---------------------|-----------------|------------|-----------------------------|---------|
| 53 | Payments Wages & Salary Allocator Pension Liabilities, if any, in Account 242 Payments Pension Payments (not included in Payments) | (Note R) p223.191b | | 21,534 | 21,534 | 21,945 | 6.07% | 1,314 | |

| Line FS | Descriptions | Notes | Page F's & Instructions | Beginning Year Balance | End of Year Balance | Average Balance | Allocation | Transmission Related Amount | Details |
|---------|------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------|-------------------------|------------------------|---------------------|-----------------|------------|-----------------------------|---------|
| 54 | Payments Wages & Salary Allocator Pension Liabilities, if any, in Account 242 Payments Pension Payments (not included in Payments) | (Note S) p223.191b | | 21,534 | 21,534 | 21,945 | 6.07% | 1,314 | |

| Line FS | Descriptions | Notes | Page F&K Instructions | Beginning Year Balance | End of Year Balance | Average Balance | Description of the Credits |
|---------|-------------------------------------------------------------------------------------------|----------|-----------------------|------------------------|---------------------|-----------------|------------------------------------|
| | Outstanding Network Credits Cost Support | | | | | | |
| | Network Credits | | | | | | General Description of the Credits |
| 58 | Outstanding Network Credits | (Note N) | From P/M | \$ - | \$ - | - | None |
| 59 | Less Accumulated Depreciation Associated with Facilities with Outstanding Network Credits | (Note N) | From P/M | \$ - | \$ - | - | None |
| | Net Outstanding Network Credits | | | \$ - | \$ - | - | Add more lines if necessary |

| Line FS | Descriptions | Notes | Page F&K Instructions | Amount | F of Yrs | Amortization | W Interest |
|---------|---------------------------------|-------|-----------------------|--------|----------|--------------|------------|
| 89 | Net Outstanding Network Credits | | | \$ - | | \$ - | \$ - |

| Line FS | Descriptions | Notes | Page F&K Instructions | Amount | F of Yrs | Amortization | W Interest |
|---------|------------------------------------------------------|-------|-----------------------|----------|----------|--------------|-----------------------------|
| | Interest on Outstanding Network Credits Cost Support | | | | | | |
| | Interest on Outstanding Network Credits | | | 0 | | | |
| | Interest on P/M | | | Enter \$ | | | |
| | None | | | | | | Add more lines if necessary |

| Line FS | Descriptions | Notes | Page F&K Instructions | Amount | F of Yrs | Amortization | W Interest |
|---------|----------------------------------------------------------------------|-------|-----------------------|--------|----------|--------------|------------|
| 145 | Facility Credits under Section 20 of the P/M O&T Revenue Requirement | | | 2.1M | | | |
| | Facility Credits under Section 396 of the P/M O&T | | | | | | |

| Line FS | Descriptions | Notes | Page F&K Instructions | Amount | F of Yrs | Amortization | W Interest |
|---------|---------------------------|-------|-----------------------|-----------|----------|--------------|------------|
| | P/M Load Cost Support | | | | | | |
| 159 | Network Load Service Rate | | | 1.0P Peak | | | |
| | 1.0P Peak | | | 18,703.0 | | | |

| Line FS | Descriptions | Notes | Page F&K Instructions | Amount | F of Yrs | Amortization | W Interest |
|---------|-----------------------------------------------|-------|-----------------------|----------|----------|--------------|------------|
| | AMG Expenses - Other Post Employment Benefits | | | | | | |
| 69 | Total AMG Expenses | | | 377,892 | | | |
| | Less OPEB Current Year | | | (17,331) | | | |
| | Plus Shared OPEB (2008 actual) | | | 77,663 | | | |
| | Current Year (on) AMG Expenses | | | 338,224 | | | |

| Line FS | Descriptions | Notes | Page F&K Instructions | Amount | F of Yrs | Amortization | W Interest |
|---------|----------------------------------------------------------|-------|-----------------------|---------|----------|--------------|------------|
| | Interest on Long-Term Debt | | | | | | |
| 104 | Interest on Long-Term Debt | | | 309,855 | | | |
| | Less Interest on Short-Term Debt Included in Account 130 | | | (661) | | | |
| | Total Interest on Long-Term Debt | | | 309,194 | | | |

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

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

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

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

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

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

Summary of Formula Rate Process including True-Up Adjustment

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

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

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

Calendar Year Do for Each Calendar Year beginning in 2009

| | | |
|---|------------------------------------------------------------------------------------------------------------|------------|
| A | ATRR based on actual costs included for the previous calendar year but excludes the true-up adjustment. | 493,469.73 |
| B | ATRR based on projected costs included for the previous calendar year but excludes the true-up adjustment. | 480,027.55 |
| C | Difference (A-B) | 13,442 |
| D | Future Value Factor $(1+i)^{24}$ | 1.06685 |
| E | True-up Adjustment (C*D) | 14,341 |

Where:

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

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

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

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

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

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

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

Summary of Formula Rate Process including True-Up Adjustment

Month Year Action

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

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

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

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

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

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

1 New Plant Carrying Charge

2 Fixed Charge Rate (FCR) if not a CIAC

| | | Formula Line | | |
|---|---|--------------|-------------------------------------------------------------------------------------|----------|
| 3 | A | 154 | Net Plant Carrying Charge without Depreciation | 13.8539% |
| 4 | B | 161 | Net Plant Carrying Charge with 100 Basis Point increase in ROE without Depreciation | 14.6137% |
| 5 | C | | Line B less Line A | 0.7599% |

6 FCR if a CIAC

| | | | | |
|---|---|-----|-------------------------------------------------------------------------|---------|
| 7 | D | 155 | Net Plant Carrying Charge without Depreciation, Return, or Income Taxes | 3.0578% |
|---|---|-----|-------------------------------------------------------------------------|---------|

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

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

| Details | | Project A | | | | Project B | | | |
|-------------|--------------------------------------|-----------|---------------------------------|-----------|---------|-----------|---------------------------------------|-----------|---------|
| Schedule 12 | (Yes or No) | Yes | b0217 | | | Yes | b0222 | | |
| 11 | Life | 51 | Upgrade Mt.Storm - Doubs 500 kV | | | 51 | Install 150 MVAR capacitor at Loudoun | | |
| 13 | FCR W/O incentive Line 3 | 13.8539% | | | | 13.8539% | | | |
| 14 | Incentive Factor (Basis Points /100) | 0 | | | | 0 | | | |
| 15 | FCR W incentive L.13 +(L.14*L5) | 13.8539% | | | | 13.8539% | | | |
| 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 | | 1,465,685 | 32,783 | 1,432,901 | |
| 35 | W incentive 2013 | 1,722,918 | 37,489 | 1,685,429 | | 1,465,685 | 32,783 | 1,432,901 | |
| 36 | W / O incentive 2014 | 1,685,429 | 37,489 | 1,647,940 | 268,389 | 1,432,901 | 32,783 | 1,400,118 | 229,025 |
| 37 | W incentive 2014 | 1,685,429 | 37,489 | 1,647,940 | 268,389 | 1,432,901 | 32,783 | 1,400,118 | 229,025 |

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 plus 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* | 282,334 | 241,136 |
| B | Projected Revenue Requirement with Incentive for Previous Calendar Year* | 282,334 | 241,136 |
| C | Actual Revenue Requirement without Incentive for Previous Calendar Year * | 290,391 | 247,992 |
| D | Actual Revenue Requirement with Incentive for Previous Calendar Year * | 290,391 | 247,992 |
| E | True-Up Adjustment Before Interest without Incentive for Previous Calendar Year (C-A) | 8,057 | 6,856 |
| F | True-Up Adjustment Before Interest with Incentive for Previous Calendar Year (B-D) | 8,057 | 6,856 |
| G | Future Value Factor (1+i)^24 months from Attachment 6 | 1.06685 | 1.06685 |
| H | True-Up Adjustment without Incentive (E*G) | 8,595 | 7,314 |
| I | True-Up Adjustment with Incentive (F*G) | 8,595 | 7,314 |

* 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 | 276,985 | 236,339 |
| W incentive | 276,985 | 236,339 |

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

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

| Project E | | | | Project G-1 | | | | Project G-2 | | | |
|-----------|-------------------------------------|-----------|-----------|-------------|----------------------------------|-----------|-----------|-------------|----------------------------------|-----------|---------|
| Yes | B0226 | | | Yes | B0403 | | | Yes | B0403 | | |
| 51 | Install 500/230 kV transformer at | | | 51 | 2nd Dooms 500/230 kV transformer | | | 51 | 2nd Dooms 500/230 kV transformer | | |
| 13.8539% | Clifton and Clifton 500 KV 150 MVAR | | | 13.8539% | addition | | | 13.8539% | addition | | |
| 0 | capacitor | | | 0 | | | | 0 | Spare Transformer Addition | | |
| 13.8539% | | | | 13.8539% | | | | 13.8539% | | | |
| 8,241,202 | | | | 7,173,623 | | | | 2,414,294 | | | |
| 161,592 | | | | 140,659 | | | | 47,339 | | | |
| 8 | | | | 11 | | | | 4 | | | |
| 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 | | 6,452,744 | 140,659 | 6,312,085 | | 2,238,745 | 47,339 | 2,191,406 | |
| 7,372,644 | 161,592 | 7,211,052 | | 6,452,744 | 140,659 | 6,312,085 | | 2,238,745 | 47,339 | 2,191,406 | |
| 7,211,052 | 161,592 | 7,049,460 | 1,149,410 | 6,312,085 | 140,659 | 6,171,426 | 1,005,385 | 2,191,406 | 47,339 | 2,144,067 | 347,655 |
| 7,211,052 | 161,592 | 7,049,460 | 1,149,410 | 6,312,085 | 140,659 | 6,171,426 | 1,005,385 | 2,191,406 | 47,339 | 2,144,067 | 347,655 |

| | | | |
|--|-----------|-----------|---------|
| | 1,211,302 | 1,057,684 | 365,393 |
| | 1,211,302 | 1,057,684 | 365,393 |
| | 1,243,888 | 1,087,859 | 375,859 |
| | 1,243,888 | 1,087,859 | 375,859 |
| | 32,586 | 30,175 | 10,466 |
| | 32,586 | 30,175 | 10,466 |
| | 1.06685 | 1.06685 | 1.06685 |
| | 34,764 | 32,192 | 11,165 |
| | 34,764 | 32,192 | 11,165 |

| | | | |
|--|-----------|-----------|---------|
| | 1,184,174 | 1,037,577 | 358,820 |
| | 1,184,174 | 1,037,577 | 358,820 |

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

| Project H-1 | | | | Project H-2 | | | | Project H-3 | | | |
|-------------|--------------------------------------------|------------|-----------|-------------|--------------------------------------------|------------|-----------|-------------|--------------------------------------------|------------|-----------|
| Yes | b0328.1 | | | Yes | b0328.1 | | | Yes | b0328.1 | | |
| 51 | Build new Meadowbrook-Loudon 500kV circuit | | | 51 | Build new Meadowbrook-Loudon 500kV circuit | | | 51 | Build new Meadowbrook-Loudon 500kV circuit | | |
| 13.8539% | (30 of 50 miles) | | | 13.8539% | (30 of 50 miles) | | | 13.8539% | (30 of 50 miles) | | |
| 1.5 | | | | 1.5 | | | | 1.5 | | | |
| 14.9937% | line 2101 v11 | | | 14.9937% | Line 2030 & 559 v12 & v13 | | | 14.9937% | Line 580 - Phase 1 | | |
| 21,850,320 | | | | 45,089,209 | | | | 13,581,000 | | | |
| 428,438 | | | | 884,102 | | | | 266,294 | | | |
| 6 | | | | 12 | | | | 7 | | | |
| Beginning | Depreciation | Ending | Rev Req | Beginning | Depreciation | Ending | Rev Req | Beginning | Depreciation | Ending | Rev Req |
| 21,850,320 | 232,070 | 21,618,250 | | 45,089,209 | 36,838 | 45,052,371 | | 13,581,000 | 122,051 | 13,458,949 | |
| 21,850,320 | 232,070 | 21,618,250 | | 45,089,209 | 36,838 | 45,052,371 | | 13,581,000 | 122,051 | 13,458,949 | |
| 21,618,250 | 428,438 | 21,189,812 | | 45,052,371 | 884,102 | 44,168,269 | | 13,458,949 | 266,294 | 13,192,654 | |
| 21,618,250 | 428,438 | 21,189,812 | | 45,052,371 | 884,102 | 44,168,269 | | 13,458,949 | 266,294 | 13,192,654 | |
| 21,189,812 | 428,438 | 20,761,374 | | 44,168,269 | 884,102 | 43,284,167 | | 13,192,654 | 266,294 | 12,926,360 | |
| 21,189,812 | 428,438 | 20,761,374 | | 44,168,269 | 884,102 | 43,284,167 | | 13,192,654 | 266,294 | 12,926,360 | |
| 20,761,374 | 428,438 | 20,332,937 | | 43,284,167 | 884,102 | 42,400,065 | | 12,926,360 | 266,294 | 12,660,066 | |
| 20,761,374 | 428,438 | 20,332,937 | | 43,284,167 | 884,102 | 42,400,065 | | 12,926,360 | 266,294 | 12,660,066 | |
| 20,332,937 | 428,438 | 19,904,499 | | 42,400,065 | 884,102 | 41,515,963 | | 12,660,066 | 266,294 | 12,393,772 | 2,001,759 |
| 20,332,937 | 428,438 | 19,904,499 | | 42,400,065 | 884,102 | 41,515,963 | | 12,660,066 | 266,294 | 12,393,772 | 2,001,759 |
| 19,904,499 | 428,438 | 19,476,061 | 3,156,307 | 41,515,963 | 884,102 | 40,631,861 | 6,574,435 | 12,660,066 | 266,294 | 12,393,772 | 2,001,759 |
| 19,904,499 | 428,438 | 19,476,061 | 3,380,734 | 41,515,963 | 884,102 | 40,631,861 | 7,042,589 | 12,660,066 | 266,294 | 12,393,772 | 2,144,539 |

| | | | |
|--|-----------|-----------|-----------|
| | 3,316,990 | 6,907,002 | 2,102,221 |
| | 3,538,391 | 7,368,642 | 2,242,940 |
| | 3,412,039 | 7,105,099 | 2,162,633 |
| | 3,648,691 | 7,598,534 | 2,313,046 |
| | 95,049 | 198,097 | 60,412 |
| | 110,300 | 229,891 | 70,105 |
| | 1,06685 | 1,06685 | 1,06685 |
| | 101,403 | 211,340 | 64,450 |
| | 117,674 | 245,260 | 74,792 |
| | 3,257,710 | 6,785,775 | 2,050,034 |
| | 3,498,408 | 7,287,850 | 2,202,038 |
| | | | 2,066,249 |
| | | | 2,219,334 |

PROJECT H-3
 ADJUSTED
 REVENUE
 REQUIREMENTS
 FOR 2014
 BILLING. SEE
 INFORMATIONAL
 FILING
 TRANSMITTAL
 LETTER.

See note
 at left.
 ←-----

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

| Project H-4 | | | | Project H-5 | | | | Project H-6 | | | |
|------------------------------------------------------------------------|-------------------------------------------------------------------------------------------|------------|-----------|------------------------------------------------------------------------|-------------------------------------------------------------------------------------------|------------|-----------|------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------|------------|-----------|
| Yes 51 13.8539% 1.5 14.9937% 11,224,282 220,084 4 | b0328.1 Build new Meadowbrook-Loudon 500kV circuit (30 of 50 miles) Line 124 | | | Yes 51 13.8539% 1.5 14.9937% 14,655,559 287,364 6 | b0328.1 Build new Meadowbrook-Loudon 500kV circuit (30 of 50 miles) Line 114 | | | Yes 51 13.8539% 1.5 14.9937% 16,900,800 331,388 9 | b0328.1 Build new Meadowbrook-Loudon 500kV circuit (30 of 50 miles) Clevenger DP/580 | | |
| Beginning | Depreciation | Ending | Rev Req | Beginning | Depreciation | Ending | Rev Req | Beginning | Depreciation | Ending | Rev Req |
| 11,224,282 | 155,893 | 11,068,389 | | 14,655,559 | 155,655 | 14,499,904 | | 16,900,800 | 96,655 | 16,804,145 | |
| 11,224,282 | 155,893 | 11,068,389 | | 14,655,559 | 155,655 | 14,499,904 | | 16,900,800 | 96,655 | 16,804,145 | |
| 11,068,389 | 220,084 | 10,848,305 | | 14,499,904 | 287,364 | 14,212,540 | | 16,804,145 | 331,388 | 16,472,757 | |
| 11,068,389 | 220,084 | 10,848,305 | | 14,499,904 | 287,364 | 14,212,540 | | 16,804,145 | 331,388 | 16,472,757 | |
| 10,848,305 | 220,084 | 10,628,221 | | 14,212,540 | 287,364 | 13,925,176 | | 16,472,757 | 331,388 | 16,141,369 | |
| 10,848,305 | 220,084 | 10,628,221 | | 14,212,540 | 287,364 | 13,925,176 | | 16,472,757 | 331,388 | 16,141,369 | |
| 10,628,221 | 220,084 | 10,408,137 | | 13,925,176 | 287,364 | 13,637,812 | | 16,141,369 | 331,388 | 15,809,980 | |
| 10,628,221 | 220,084 | 10,408,137 | | 13,925,176 | 287,364 | 13,637,812 | | 16,141,369 | 331,388 | 15,809,980 | |
| 10,408,137 | 220,084 | 10,188,053 | 1,646,770 | 13,637,812 | 287,364 | 13,350,448 | 2,156,825 | 15,809,980 | 331,388 | 15,478,592 | 2,498,730 |
| 10,408,137 | 220,084 | 10,188,053 | 1,764,147 | 13,637,812 | 287,364 | 13,350,448 | 2,310,629 | 15,809,980 | 331,388 | 15,478,592 | 2,677,041 |

| | | | |
|--|-----------|-----------|-----------|
| | 1,744,051 | 2,269,361 | 2,623,861 |
| | 1,860,720 | 2,421,236 | 2,799,574 |
| | 1,779,360 | 2,330,268 | 2,699,296 |
| | 1,903,038 | 2,492,306 | 2,887,113 |
| | 35,309 | 60,906 | 75,435 |
| | 42,319 | 71,069 | 87,539 |
| | 1,06685 | 1,06685 | 1,06685 |
| | 37,669 | 64,978 | 80,478 |
| | 45,148 | 75,821 | 93,391 |
| | | | |
| | 1,684,440 | 2,221,803 | 2,579,207 |
| | 1,809,294 | 2,386,450 | 2,770,432 |

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

| Project H-7 | | | | Project H-8 | | | | Project H-9 | | | |
|-------------|--------------------------------------------|------------|-----------|-------------|--------------------------------------------|------------|------------|-------------|------------------------------------|------------|-----------|
| Yes | b0328.1 | | | Yes | b0328.1 | | | Yes | b0328.3 | | |
| 51 | Build new Meadowbrook-Loudon 500kV circuit | | | 51 | Build new Meadowbrook-Loudon 500kV circuit | | | 51 | Upgrade Mt Storm 500 kV Substation | | |
| 13.8539% | (30 of 50 miles) | | | 13.8539% | (30 of 50 miles) | | | 13.8539% | | | |
| 1.5 | | | | 1.5 | | | | 1.5 | | | |
| 14.9937% | Line 580 - Phase 2 | | | 14.9937% | Line 535 | | | 14.9937% | | | |
| 11,362,770 | | | | 90,096,502 | | | | 13,726,825 | | | |
| 222,799 | | | | 1,766,598 | | | | 269,153 | | | |
| 12 | | | | 4 | | | | 5 | | | |
| Beginning | Depreciation | Ending | Rev Req | Beginning | Depreciation | Ending | Rev Req | Beginning | Depreciation | Ending | Rev Req |
| 11,362,770 | 9,283 | 11,353,487 | | 90,096,502 | 1,251,340 | 88,845,162 | | 13,726,825 | 168,221 | 13,558,604 | |
| 11,362,770 | 9,283 | 11,353,487 | | 90,096,502 | 1,251,340 | 88,845,162 | | 13,726,825 | 168,221 | 13,558,604 | |
| 11,353,487 | 222,799 | 11,130,687 | | 88,845,162 | 1,766,598 | 87,078,564 | | 13,558,604 | 269,153 | 13,289,451 | |
| 11,130,687 | 222,799 | 10,907,888 | | 88,845,162 | 1,766,598 | 87,078,564 | | 13,558,604 | 269,153 | 13,289,451 | |
| 11,130,687 | 222,799 | 10,907,888 | | 87,078,564 | 1,766,598 | 85,311,966 | | 13,289,451 | 269,153 | 13,020,297 | |
| 10,907,888 | 222,799 | 10,685,088 | | 87,078,564 | 1,766,598 | 85,311,966 | | 13,289,451 | 269,153 | 13,020,297 | |
| 10,907,888 | 222,799 | 10,685,088 | | 85,311,966 | 1,766,598 | 83,545,367 | 13,463,249 | 13,020,297 | 269,153 | 12,751,144 | 2,054,326 |
| 10,685,088 | 222,799 | 10,462,289 | 1,687,666 | 85,311,966 | 1,766,598 | 83,545,367 | 14,425,555 | 13,020,297 | 269,153 | 12,751,144 | 2,201,196 |
| 10,685,088 | 222,799 | 10,462,289 | 1,808,184 | 85,311,966 | 1,766,598 | 83,545,367 | | 13,020,297 | 269,153 | 12,751,144 | |

These segments had the same in-service month.

Project H-8A + Project H-8B = Project H-8

| | | | | |
|-----------|------------|-----------|------------|-----------|
| 1,771,909 | 13,106,215 | 2,100,964 | 15,207,179 | 2,064,279 |
| 1,890,644 | 13,985,203 | 2,241,957 | 16,227,160 | 2,202,752 |
| 1,822,883 | | | 14,539,320 | 2,218,423 |
| 1,949,797 | | | 15,552,423 | 2,373,034 |
| 50,974 | | | (667,859) | 154,143 |
| 59,153 | | | (674,737) | 170,282 |
| 1,06685 | | | 1,06685 | 1,06685 |
| 54,382 | | | (712,507) | 164,448 |
| 63,108 | | | (719,845) | 181,666 |
| 1,742,048 | | | 12,750,742 | 2,218,775 |
| 1,871,291 | | | 13,705,710 | 2,382,862 |

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

| Project H-10 | | | | Project I-1 | | | | Project I-2A | | | |
|--------------|-----------------------------------|-----------|---------|-------------|----------------------------------------------------------------------------------------------------|-----------|---------|--------------|----------------------------------------------------------------------------------------------------|------------|-----------|
| Yes | b0328.4 | | | Yes | b0329 | | | Yes | b0329 | | |
| 51 | Upgrade Loudoun 500 kV Substation | | | 51 | Carson-Suffolk 500 kV line + Suffolk 500/230 # 2 transformer + Suffolk - Thrasher 230kV line | | | 51 | Carson-Suffolk 500 kV line + Suffolk 500/230 # 2 transformer + Suffolk - Thrasher 230kV line | | |
| 13.8539% | | | | 13.8539% | | | | 13.8539% | | | |
| 1.5 | | | | 1.5 | | | | 1.5 | | | |
| 14.9937% | | | | 14.9937% | | | | 14.9937% | | | |
| 3,123,926 | | | | 2,434,850 | Cost associated with below 500 kV elements. | | | 38,982,049 | Cost associated with below 500 kV elements. | | |
| 61,253 | | | | 47,742 | | | | 764,354 | | | |
| 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 | | | | | |
| | | | | 2,432,861 | 47,742 | 2,385,119 | | | | | |
| | | | | 2,432,861 | 47,742 | 2,385,119 | | | | | |
| 3,123,926 | 38,283 | 3,085,643 | | 2,385,119 | 47,742 | 2,337,376 | | 38,982,049 | 414,025 | 38,568,024 | |
| 3,123,926 | 38,283 | 3,085,643 | | 2,385,119 | 47,742 | 2,337,376 | | 38,982,049 | 414,025 | 38,568,024 | |
| 3,085,643 | 61,253 | 3,024,389 | | 2,337,376 | 47,742 | 2,289,634 | | 38,568,024 | 764,354 | 37,803,670 | |
| 3,085,643 | 61,253 | 3,024,389 | | 2,337,376 | 47,742 | 2,289,634 | | 38,568,024 | 764,354 | 37,803,670 | |
| 3,024,389 | 61,253 | 2,963,136 | | 2,289,634 | 47,742 | 2,241,892 | | 37,803,670 | 764,354 | 37,039,316 | |
| 3,024,389 | 61,253 | 2,963,136 | | 2,289,634 | 47,742 | 2,241,892 | | 37,803,670 | 764,354 | 37,039,316 | |
| 2,963,136 | 61,253 | 2,901,882 | 467,520 | 2,241,892 | 47,742 | 2,194,150 | 355,024 | 37,039,316 | 764,354 | 36,274,962 | 5,842,792 |
| 2,963,136 | 61,253 | 2,901,882 | 500,944 | 2,241,892 | 47,742 | 2,194,150 | 380,305 | 37,039,316 | 764,354 | 36,274,962 | 6,260,605 |

| | | | | | | | |
|--|---------|--|---------|--|----------------|-----------------|--------------|
| | 410,137 | | 372,978 | | Project I-2A + | Project I-2AA = | Project I-2A |
| | 437,649 | | 397,907 | | 5,342,969 | 5,532,863 | 10,875,832 |
| | 504,865 | | 383,680 | | 5,701,378 | 5,904,165 | 11,605,543 |
| | 540,051 | | 410,326 | | | | 6,309,225 |
| | 94,727 | | 10,702 | | | | 6,749,032 |
| | 102,401 | | 12,419 | | | | (4,566,607) |
| | 1,06685 | | 1,06685 | | | | (4,856,511) |
| | 101,060 | | 11,417 | | | | 1,06685 |
| | 109,247 | | 13,249 | | | | (4,871,895) |
| | | | | | | | (5,181,181) |

| | | | | | |
|--|---------|--|---------|--|-----------|
| | 568,580 | | 366,442 | | 970,897 |
| | 610,191 | | 393,554 | | 1,079,424 |

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

| Project I-2B | | | | Project J | | | | Project K-1 | | | | |
|--------------|----------------------------------------------|-------------|------------|-----------|----------------------------------|--------|---------|-------------|------------------------------------------|------------|------------|--|
| Yes | | | | Yes | | | | No | | | | |
| 51 | b0329 | | | 51 | b0512 | | | 51 | Loudoun Bank # 1 transformer replacement | | | |
| 13.8539% | Carson-Suffolk 500 kV line + | | | 13.8539% | MAPP Project -- Dominion Portion | | | 13.8539% | | | | |
| 1.5 | Suffolk 500/230 # 2 transformer + | | | 1.5 | | | | 1.5 | | | | |
| 14.9937% | Suffolk - Thrasher 230kV line | | | 14.9937% | | | | 14.9937% | | | | |
| 163,310,192 | Cost associated with Regional Facilities and | | | - | | | | 13,672,006 | | | | |
| 3,202,161 | Necessary Lower Voltage Facilities. | | | - | | | | 268,079 | | | | |
| 5 | | | | - | | | | 12 | | | | |
| Beginning | Depreciation | Ending | Rev Req | Beginning | Depreciation | Ending | Rev Req | Beginning | Depreciation | Ending | Rev Req | |
| | | | | | | | | 13,672,006 | | 11,170 | 13,660,836 | |
| | | | | | | | | 13,672,006 | 11,170 | 13,660,836 | | |
| | | | | | | | | 13,660,836 | 268,079 | 13,392,758 | | |
| | | | | | | | | 13,660,836 | 268,079 | 13,392,758 | | |
| 163,310,192 | 2,001,350 | 161,308,842 | | | | | | 13,392,758 | 268,079 | 13,124,679 | | |
| 163,310,192 | 2,001,350 | 161,308,842 | | | | | | 13,392,758 | 268,079 | 13,124,679 | | |
| 161,308,842 | 3,202,161 | 158,106,681 | | - | - | - | | 13,124,679 | 268,079 | 12,856,600 | | |
| 161,308,842 | 3,202,161 | 158,106,681 | | - | - | - | | 13,124,679 | 268,079 | 12,856,600 | | |
| 158,106,681 | 3,202,161 | 154,904,520 | | - | - | - | | 12,856,600 | 268,079 | 12,588,522 | | |
| 158,106,681 | 3,202,161 | 154,904,520 | | - | - | - | | 12,856,600 | 268,079 | 12,588,522 | | |
| 154,904,520 | 3,202,161 | 151,702,360 | 24,440,644 | - | - | - | - | 12,588,522 | 268,079 | 12,320,443 | 1,993,508 | |
| 154,904,520 | 3,202,161 | 151,702,360 | 26,187,974 | - | - | - | - | 12,588,522 | 268,079 | 12,320,443 | 2,135,463 | |

| | | | | | |
|--|----------------|-----------------|--------------|---------|-----------|
| | Project I-2B + | Project I-2BB = | Project I-2B | | |
| | 15,089,034 | 3,847,241 | 18,936,275 | | 2,083,291 |
| | 16,101,214 | 4,105,423 | 20,206,637 | | 2,222,531 |
| | | | 26,392,925 | | 2,154,417 |
| | | | 28,232,363 | | 2,304,037 |
| | | | 7,456,650 | | 71,126 |
| | | | 8,025,726 | | 81,506 |
| | | | 1,06685 | 1,06685 | 1,06685 |
| | | | 7,955,146 | | 75,881 |
| | | | 8,562,265 | | 86,955 |

| | | |
|--|------------|-----------|
| | 32,395,790 | 2,069,390 |
| | 34,750,239 | 2,222,418 |

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

| Project K-2 | | | | Project L-1a | | | | Project L-1b | | | |
|-----------------------------------------------------------------------|------------------------------------------|------------|-----------|-----------------------------------------------------------------------|-------------------------------------|------------|-----------|----------------------------------------------------------------------|-------------------------------|-----------|---------|
| No 51 13.8539% 1.5 14.9937% 14,628,051 286,825 5 | Loudoun Bank # 2 transformer replacement | | | No 51 13.8539% 1.5 14.9937% 10,714,404 210,086 7 | Ox Bank # 1 transformer replacement | | | No 51 13.8539% 1.5 14.9937% 3,072,185 60,239 12 | Ox Bank # 1 transformer spare | | |
| Beginning | Depreciation | Ending | Rev Req | Beginning | Depreciation | Ending | Rev Req | Beginning | Depreciation | Ending | Rev Req |
| | | | | 10,714,404 | 96,290 | 10,618,114 | | 3,072,185 | 2,510 | 3,069,675 | |
| | | | | 10,714,404 | 96,290 | 10,618,114 | | 3,072,185 | 2,510 | 3,069,675 | |
| 14,628,051 | 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 | | 9,987,855 | 210,086 | 9,777,769 | | 2,888,958 | 60,239 | 2,828,719 | |
| 13,875,137 | 286,825 | 13,588,312 | | 9,987,855 | 210,086 | 9,777,769 | | 2,888,958 | 60,239 | 2,828,719 | |
| 13,588,312 | 286,825 | 13,301,488 | 2,149,466 | 9,777,769 | 210,086 | 9,567,683 | 1,550,135 | 2,828,719 | 60,239 | 2,768,480 | 447,954 |
| 13,588,312 | 286,825 | 13,301,488 | 2,302,709 | 9,777,769 | 210,086 | 9,567,683 | 1,660,383 | 2,828,719 | 60,239 | 2,768,480 | 479,852 |

| | | | | | | |
|-------|---------|-----------|--|-----------|--|---------|
| | | 2,257,592 | | 1,628,962 | | 470,608 |
| | | 2,408,647 | | 1,737,716 | | 502,061 |
| | | 2,322,423 | | 1,675,651 | | 484,111 |
| | | 2,483,882 | | 1,791,896 | | 517,731 |
| | 64,831 | | | 46,689 | | 13,503 |
| | 75,235 | | | 54,180 | | 15,670 |
| | 1,06685 | | | 1,06685 | | 1,06685 |
| | 69,165 | | | 49,810 | | 14,406 |
| | 80,265 | | | 57,802 | | 16,718 |
| <hr/> | | | | | | |
| | | 2,218,631 | | 1,599,945 | | 462,360 |
| | | 2,382,974 | | 1,718,185 | | 496,569 |

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

| Project L-2 | | | | Project M | | | | Project N | | | |
|-------------|-------------------------------------|------------|-----------|------------|-----------------------------------------|------------|-----------|------------|-----------------------------------------|------------|-----------|
| No | | | | No | | | | No | | | |
| 51 | Ox Bank # 2 transformer replacement | | | 51 | Yadkin Bank # 2 transformer replacement | | | 51 | Carson Bank # 1 transformer replacement | | |
| 13.8539% | | | | 13.8539% | | | | 13.8539% | | | |
| 1.5 | | | | 1.5 | | | | 1.5 | | | |
| 14.9937% | | | | 14.9937% | | | | 14.9937% | | | |
| 11,501,538 | | | | 16,559,471 | | | | 18,855,036 | | | |
| 225,520 | | | | 324,696 | | | | 369,707 | | | |
| 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 | | | | | | | | | |
| 11,501,538 | 178,537 | 11,323,001 | | | | | | | | | |
| 11,323,001 | 225,520 | 11,097,481 | | 16,559,471 | 175,877 | 16,383,594 | | 18,855,036 | 231,067 | 18,623,969 | |
| 11,323,001 | 225,520 | 11,097,481 | | 16,559,471 | 175,877 | 16,383,594 | | 18,855,036 | 231,067 | 18,623,969 | |
| 11,097,481 | 225,520 | 10,871,960 | | 16,383,594 | 324,696 | 16,058,899 | | 18,623,969 | 369,707 | 18,254,263 | |
| 11,097,481 | 225,520 | 10,871,960 | | 16,383,594 | 324,696 | 16,058,899 | | 18,623,969 | 369,707 | 18,254,263 | |
| 10,871,960 | 225,520 | 10,646,440 | | 16,058,899 | 324,696 | 15,734,203 | | 18,254,263 | 369,707 | 17,884,556 | |
| 10,871,960 | 225,520 | 10,646,440 | | 16,058,899 | 324,696 | 15,734,203 | | 18,254,263 | 369,707 | 17,884,556 | |
| 10,646,440 | 225,520 | 10,420,920 | | 15,734,203 | 324,696 | 15,409,508 | | 17,884,556 | 369,707 | 17,514,850 | |
| 10,646,440 | 225,520 | 10,420,920 | | 15,734,203 | 324,696 | 15,409,508 | | 17,884,556 | 369,707 | 17,514,850 | |
| 10,420,920 | 225,520 | 10,195,399 | 1,653,601 | 15,409,508 | 324,696 | 15,084,812 | 2,437,020 | 17,514,850 | 369,707 | 17,145,143 | 2,770,585 |
| 10,420,920 | 225,520 | 10,195,399 | 1,771,092 | 15,409,508 | 324,696 | 15,084,812 | 2,610,805 | 17,514,850 | 369,707 | 17,145,143 | 2,968,109 |

| | | | | | | |
|--|---------|-----------|--|-----------|--|-----------|
| | | 1,738,066 | | 2,556,144 | | 2,851,810 |
| | | 1,853,999 | | 2,727,212 | | 3,042,623 |
| | | 1,787,837 | | 2,632,994 | | 2,993,520 |
| | | 1,911,756 | | 2,816,083 | | 3,201,635 |
| | 49,771 | | | 76,850 | | 141,711 |
| | 57,757 | | | 88,871 | | 159,012 |
| | 1,06685 | | | 1,06685 | | 1,06685 |
| | 53,098 | | | 81,988 | | 151,184 |
| | 61,618 | | | 94,812 | | 169,642 |
| | | 1,706,699 | | 2,519,007 | | 2,921,769 |
| | | 1,832,710 | | 2,705,617 | | 3,137,751 |

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

| Project O | | | | Project P | | | | Project Q | | | |
|------------|--------------------------------------------|------------|-----------|------------|----------------------------------------|------------|-----------|------------|-----------------------------------------|------------|-----------|
| No 51 | Lexington Bank # 1 transformer replacement | | | No 51 | Dooms Bank # 7 transformer replacement | | | No 51 | Valley Bank # 1 transformer replacement | | |
| 13.8539% | | | | 13.8539% | | | | 13.8539% | | | |
| 1.5 | | | | 1.5 | | | | 1.5 | | | |
| 14.9937% | | | | 14.9937% | | | | 14.9937% | | | |
| 10,471,304 | | | | 18,897,625 | | | | 12,056,414 | | | |
| 205,320 | | | | 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 | |
| 10,471,304 | 8,555 | 10,462,749 | | 18,897,625 | 138,953 | 18,758,672 | | 12,046,564 | 236,400 | 11,810,164 | |
| 10,471,304 | 8,555 | 10,462,749 | | 18,897,625 | 138,953 | 18,758,672 | | 12,046,564 | 236,400 | 11,810,164 | |
| 10,462,749 | 205,320 | 10,257,429 | | 18,758,672 | 370,542 | 18,388,130 | | 11,810,164 | 236,400 | 11,573,763 | |
| 10,462,749 | 205,320 | 10,257,429 | | 18,758,672 | 370,542 | 18,388,130 | | 11,810,164 | 236,400 | 11,573,763 | |
| 10,257,429 | 205,320 | 10,052,110 | | 18,388,130 | 370,542 | 18,017,589 | | 11,573,763 | 236,400 | 11,337,363 | |
| 10,257,429 | 205,320 | 10,052,110 | | 18,388,130 | 370,542 | 18,017,589 | | 11,573,763 | 236,400 | 11,337,363 | |
| 10,052,110 | 205,320 | 9,846,790 | 1,583,705 | 18,017,589 | 370,542 | 17,647,047 | 2,841,011 | 11,337,363 | 236,400 | 11,100,963 | 1,790,690 |
| 10,052,110 | 205,320 | 9,846,790 | 1,697,107 | 18,017,589 | 370,542 | 17,647,047 | 3,044,261 | 11,337,363 | 236,400 | 11,100,963 | 1,918,565 |

| | | | |
|---------|-----------|-----------|-----------|
| | 1,425,607 | 3,013,154 | 1,828,498 |
| | 1,521,400 | 3,215,446 | 1,951,026 |
| | 1,709,682 | 3,067,539 | 1,934,161 |
| | 1,829,005 | 3,281,458 | 2,068,824 |
| 284,076 | 54,384 | | 105,663 |
| 307,605 | 66,012 | | 117,797 |
| 1,06685 | 1,06685 | | 1,06685 |
| 303,067 | 58,020 | | 112,727 |
| 328,169 | 70,426 | | 125,673 |
| | | | |
| | 1,886,772 | 2,899,031 | 1,903,417 |
| | 2,025,277 | 3,114,686 | 2,044,237 |

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

| Project R-1 s0124 Garrisonville 230 kV UG line Phase 1 | | | | Project R-2 s0124 Garrisonville 230 kV UG line Phase 2 | | | | Project R-3 s0124 Garrisonville 230 kV UG line Phase 3 | | | |
|-----------------------------------------------------------------|--------------|------------|------------|-----------------------------------------------------------------|--------------|------------|-----------|-----------------------------------------------------------------|--------------|------------|-----------|
| No 51 13.8539% 1.25 14.8037% | | | | No 51 13.8539% 1.25 14.8037% | | | | No 51 13.8539% 1.25 14.8037% | | | |
| 92,038,769 | | | | 32,204,664 | | | | 13,383,673 | | | |
| 1,804,682 | | | | 631,464 | | | | 262,425 | | | |
| 6 | | | | 6 | | | | 2 | | | |
| Beginning | Depreciation | Ending | Rev Req | Beginning | Depreciation | Ending | Rev Req | Beginning | Depreciation | Ending | Rev Req |
| 92,038,769 | 977,536 | 91,061,233 | | 32,204,664 | 342,043 | 31,862,621 | | 13,383,673 | 229,622 | 13,154,051 | |
| 92,038,769 | 977,536 | 91,061,233 | | 32,204,664 | 342,043 | 31,862,621 | | 13,383,673 | 229,622 | 13,154,051 | |
| 91,061,233 | 1,804,682 | 89,256,551 | | 31,862,621 | 631,464 | 31,231,157 | | 13,154,051 | 262,425 | 12,891,626 | |
| 89,256,551 | 1,804,682 | 87,451,870 | | 31,231,157 | 631,464 | 30,599,693 | | 12,891,626 | 262,425 | 12,629,201 | |
| 89,256,551 | 1,804,682 | 87,451,870 | | 31,231,157 | 631,464 | 30,599,693 | | 12,891,626 | 262,425 | 12,629,201 | |
| 87,451,870 | 1,804,682 | 85,647,188 | | 30,599,693 | 631,464 | 29,968,229 | 4,826,969 | 12,891,626 | 262,425 | 12,629,201 | 2,030,238 |
| 85,647,188 | 1,804,682 | 83,842,506 | 13,545,136 | 30,599,693 | 631,464 | 29,968,229 | 5,114,613 | 12,891,626 | 262,425 | 12,629,201 | 2,151,439 |
| 85,647,188 | 1,804,682 | 83,842,506 | 14,350,061 | 30,599,693 | 631,464 | 29,968,229 | 5,114,613 | 12,891,626 | 262,425 | 12,629,201 | 2,151,439 |

| | | |
|------------|-----------|-----------|
| 14,051,915 | 4,726,553 | 1,664,616 |
| 14,835,591 | 4,990,824 | 1,757,846 |
| 14,634,376 | 5,212,309 | 1,915,518 |
| 15,482,394 | 5,515,094 | 2,026,952 |
| 582,461 | 485,756 | 250,901 |
| 646,802 | 524,270 | 269,106 |
| 1,06685 | 1,06685 | 1,06685 |
| 621,400 | 518,230 | 267,675 |
| 690,043 | 559,319 | 287,096 |
| 14,166,536 | 5,345,200 | 2,297,913 |
| 15,040,103 | 5,673,931 | 2,438,536 |

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

| 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 Carlyn Line 251 GIB substation project | | |
| 13.8539% | | | | 13.8539% | | | | 13.8539% | Loop Line 251 Idylwood -- Arlington into the GIS sub | | |
| 1.25 | | | | 1.25 | | | | 1.25 | | | |
| 14.8037% | | | | 14.8037% | | | | 14.8037% | | | |
| 84,701,301 | | | | 1,298,462 | | | | 205,578 | | | |
| 1,660,810 | | | | 25,460 | | | | 4,031 | | | |
| 10 | | | | 2 | | | | 6 | | | |
| Beginning | Depreciation | Ending | Rev Req | Beginning | Depreciation | Ending | Rev Req | Beginning | Depreciation | Ending | Rev Req |
| 84,701,301 | 346,002 | 84,355,299 | | | | | | 205,578 | 2,183 | 203,395 | |
| 84,701,301 | 346,002 | 84,355,299 | | | | | | 205,578 | 2,183 | 203,395 | |
| 84,355,299 | 1,660,810 | 82,694,489 | | 1,298,462 | 22,278 | 1,276,184 | | 203,395 | 4,031 | 199,364 | |
| 84,355,299 | 1,660,810 | 82,694,489 | | 1,298,462 | 22,278 | 1,276,184 | | 203,395 | 4,031 | 199,364 | |
| 82,694,489 | 1,660,810 | 81,033,679 | | 1,276,184 | 25,460 | 1,250,724 | | 199,364 | 4,031 | 195,333 | |
| 82,694,489 | 1,660,810 | 81,033,679 | | 1,276,184 | 25,460 | 1,250,724 | | 199,364 | 4,031 | 195,333 | |
| 81,033,679 | 1,660,810 | 79,372,869 | | 1,250,724 | 25,460 | 1,225,264 | | 195,333 | 4,031 | 191,302 | |
| 81,033,679 | 1,660,810 | 79,372,869 | | 1,250,724 | 25,460 | 1,225,264 | | 195,333 | 4,031 | 191,302 | |
| 79,372,869 | 1,660,810 | 77,712,060 | 12,541,993 | 1,225,264 | 25,460 | 1,199,804 | 193,443 | 191,302 | 4,031 | 187,271 | 30,254 |
| 79,372,869 | 1,660,810 | 77,712,060 | 13,288,006 | 1,225,264 | 25,460 | 1,199,804 | 204,960 | 191,302 | 4,031 | 187,271 | 32,052 |

| | | | | | | | | | | | |
|-------|--|------------|--|--|--|-----------|--|--|--|--|---------|
| | | 11,320,254 | | | | 1,040,474 | | | | | 35,052 |
| | | 11,952,128 | | | | 1,098,613 | | | | | 37,006 |
| | | 13,548,089 | | | | 208,923 | | | | | 32,687 |
| | | 14,333,815 | | | | 221,050 | | | | | 34,582 |
| | | 2,227,835 | | | | (831,551) | | | | | (2,364) |
| | | 2,381,687 | | | | (877,563) | | | | | (2,425) |
| | | 1,06685 | | | | 1,06685 | | | | | 1,06685 |
| | | 2,376,771 | | | | (887,142) | | | | | (2,522) |
| | | 2,540,909 | | | | (936,230) | | | | | (2,587) |
| <hr/> | | | | | | | | | | | |
| | | 14,918,764 | | | | (693,699) | | | | | 27,732 |
| | | 15,828,915 | | | | (731,270) | | | | | 29,465 |

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

| Project T-2 | | | | Project U-1 | | | | Project U-2 | | | |
|-------------|---------------------------------------------|------------|-----------|-------------|----------------------------|-----------|---------|-------------|--------------------------------|------------|-----------|
| Yes | b0768 | | | Yes | b0453.1 | | | Yes | b0453.2 | | |
| 51 | Glen Carlyn Line 251 GIB substation project | | | 51 | Convert Remington - Sowego | | | 51 | Add Sowego - Gainsville 230 kV | | |
| 13.8539% | | | | 13.8539% | 115kV to 230kV | | | 13.8539% | | | |
| 1.25 | Loop Line 251 Idylwood -- Arlington into | | | 1.25 | | | | 1.25 | | | |
| 14.8037% | the GIS sub | | | 14.8037% | | | | 14.8037% | | | |
| 23,483,583 | | | | 1,472,605 | | | | 13,477,012 | | | |
| 460,462 | | | | 28,875 | | | | 264,255 | | | |
| 6 | | | | 9 | | | | 5 | | | |
| Beginning | Depreciation | Ending | Rev Req | Beginning | Depreciation | Ending | Rev Req | Beginning | Depreciation | Ending | Rev Req |
| | | | | | | | | | | | |
| | | | | 1,472,605 | 8,422 | 1,464,183 | | | | | |
| | | | | 1,472,605 | 8,422 | 1,464,183 | | | | | |
| 23,483,583 | 249,417 | 23,234,166 | | 1,464,183 | 28,875 | 1,435,309 | | | | | |
| 23,483,583 | 249,417 | 23,234,166 | | 1,464,183 | 28,875 | 1,435,309 | | | | | |
| 23,234,166 | 460,462 | 22,773,703 | | 1,435,309 | 28,875 | 1,406,434 | | 13,477,012 | 165,159 | 13,311,853 | |
| 23,234,166 | 460,462 | 22,773,703 | | 1,435,309 | 28,875 | 1,406,434 | | 13,477,012 | 165,159 | 13,311,853 | |
| 22,773,703 | 460,462 | 22,313,241 | | 1,406,434 | 28,875 | 1,377,559 | | 13,311,853 | 264,255 | 13,047,597 | |
| 22,773,703 | 460,462 | 22,313,241 | | 1,406,434 | 28,875 | 1,377,559 | | 13,311,853 | 264,255 | 13,047,597 | |
| 22,313,241 | 460,462 | 21,852,779 | 3,519,817 | 1,377,559 | 28,875 | 1,348,685 | 217,720 | 13,047,597 | 264,255 | 12,783,342 | 2,053,550 |
| 22,313,241 | 460,462 | 21,852,779 | 3,729,566 | 1,377,559 | 28,875 | 1,348,685 | 230,667 | 13,047,597 | 264,255 | 12,783,342 | 2,176,223 |

| | | | | | | | | | | |
|--|--|--|-----------|--|--|---------|--|--|--|-----------|
| | | | 3,507,038 | | | 232,609 | | | | 890,958 |
| | | | 3,703,165 | | | 245,590 | | | | 940,878 |
| | | | 3,800,806 | | | 235,196 | | | | 1,380,767 |
| | | | 4,021,597 | | | 248,833 | | | | 1,461,116 |
| | | | 293,768 | | | 2,587 | | | | 489,809 |
| | | | 318,432 | | | 3,243 | | | | 520,239 |
| | | | 1,06685 | | | 1,06685 | | | | 1,06685 |
| | | | 313,407 | | | 2,760 | | | | 522,554 |
| | | | 339,720 | | | 3,460 | | | | 555,018 |
| | | | 3,833,224 | | | 220,480 | | | | 2,576,104 |
| | | | 4,069,286 | | | 234,127 | | | | 2,731,241 |

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

| Project V | | | | Project W | | | | Project X | | | |
|------------------------------------------------------------------------|-----------------------------------------|-----------|---------|------------------------------------------------------------------------|------------------------------------------------------------------------|-----------|---------|-----------------------------------------------------------------------|------------------------------------------------------|-----------|---------|
| Yes 51 13.8539% 1.25 14.8037% 6,407,258 125,633 3 | b0337 Build Lexington 230kV ring bus | | | Yes 51 13.8539% 1.25 14.8037% 5,246,724 102,877 6 | b0467.2 Reconductor the Dickerson - Pleasant View 230 kV circuit | | | Yes 51 13.8539% 1.25 14.8037% 3,196,608 62,679 8 | b0311 Reconductor Idylwood to Arlington 230 kV | | |
| Beginning | Depreciation | Ending | Rev Req | Beginning | Depreciation | Ending | Rev Req | Beginning | Depreciation | Ending | Rev Req |
| 6,407,258 | 99,459 | 6,307,799 | | | | | | 3,196,608 | 23,504 | 3,173,104 | |
| 6,407,258 | 99,459 | 6,307,799 | | | | | | 3,196,608 | 23,504 | 3,173,104 | |
| 6,307,799 | 125,633 | 6,182,166 | | | | | | 3,173,104 | 62,679 | 3,110,425 | |
| 6,307,799 | 125,633 | 6,182,166 | | | | | | 3,173,104 | 62,679 | 3,110,425 | |
| 6,182,166 | 125,633 | 6,056,534 | | 5,246,724 | 55,725 | 5,190,999 | | 3,110,425 | 62,679 | 3,047,746 | |
| 6,182,166 | 125,633 | 6,056,534 | | 5,246,724 | 55,725 | 5,190,999 | | 3,110,425 | 62,679 | 3,047,746 | |
| 6,056,534 | 125,633 | 5,930,901 | | 5,190,999 | 102,877 | 5,088,122 | | 3,047,746 | 62,679 | 2,985,068 | |
| 6,056,534 | 125,633 | 5,930,901 | | 5,190,999 | 102,877 | 5,088,122 | | 3,047,746 | 62,679 | 2,985,068 | |
| 5,930,901 | 125,633 | 5,805,269 | | 5,088,122 | 102,877 | 4,985,245 | | 2,985,068 | 62,679 | 2,922,389 | |
| 5,930,901 | 125,633 | 5,805,269 | | 5,088,122 | 102,877 | 4,985,245 | | 2,985,068 | 62,679 | 2,922,389 | |
| 5,805,269 | 125,633 | 5,679,636 | 921,185 | 4,985,245 | 102,877 | 4,882,368 | 786,401 | 2,922,389 | 62,679 | 2,859,711 | 463,201 |
| 5,805,269 | 125,633 | 5,679,636 | 975,728 | 4,985,245 | 102,877 | 4,882,368 | 833,263 | 2,922,389 | 62,679 | 2,859,711 | 490,661 |

| | | | | | |
|--|-----------|--|---------|--|---------|
| | 968,239 | | 795,410 | | 486,730 |
| | 1,022,059 | | 839,892 | | 513,815 |
| | 995,965 | | 849,180 | | 500,684 |
| | 1,053,493 | | 898,509 | | 529,635 |
| | 27,726 | | 53,770 | | 13,954 |
| | 31,434 | | 58,617 | | 15,819 |
| | 1,06685 | | 1,06685 | | 1,06685 |
| | 29,580 | | 57,365 | | 14,886 |
| | 33,535 | | 62,536 | | 16,877 |
| | | | | | |
| | 950,765 | | 843,765 | | 478,088 |
| | 1,009,263 | | 895,799 | | 507,538 |

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

| Project AA - 1 | | | | Project AB-2 | | | | Project AC | | | |
|----------------|-----------------------------|------------|-----------|--------------|--------------------------------------------------|-----------|---------|------------|-------------------------------------------------|------------|-----------|
| Yes | b0231 | | | Yes | b0456 | | | Yes | b0227 | | |
| 51 | Install 500 kV breakers and | | | 51 | Re-Conductor 9.4 miles of Edinburg - Mt. Jackson | | | 51 | Install 500/230 kV transformer at Bristers; | | |
| 13.8539% | 500 kV bus work at Suffolk | | | 13.8539% | 115 kV | | | 13.8539% | build new 230 kV Bristers- Gainesville circuit, | | |
| 0 | | | | 0 | | | | 0 | upgrade two Loudoun - Brambleton circuits | | |
| 13.8539% | | | | 13.8539% | | | | 13.8539% | | | |
| 21,756,777 | | | | 4,839,985 | | | | 21,403,678 | | | |
| 426,603 | | | | 94,902 | | | | 419,680 | | | |
| 11 | | | | 11 | | | | 6 | | | |
| Beginning | Depreciation | Ending | Rev Req | Beginning | Depreciation | Ending | Rev Req | Beginning | Depreciation | Ending | Rev Req |
| 21,756,777 | 53,325 | 21,703,452 | | 4,839,985 | 11,863 | 4,828,122 | | 21,403,678 | 227,327 | 21,176,351 | |
| 21,756,777 | 53,325 | 21,703,452 | | 4,839,985 | 11,863 | 4,828,122 | | 21,403,678 | 227,327 | 21,176,351 | |
| 21,703,452 | 426,603 | 21,276,848 | | 4,828,122 | 94,902 | 4,733,221 | | 21,176,351 | 419,680 | 20,756,671 | |
| 21,703,452 | 426,603 | 21,276,848 | | 4,828,122 | 94,902 | 4,733,221 | | 21,176,351 | 419,680 | 20,756,671 | |
| 21,276,848 | 426,603 | 20,850,245 | | 4,733,221 | 94,902 | 4,638,319 | | 20,756,671 | 419,680 | 20,336,991 | |
| 21,276,848 | 426,603 | 20,850,245 | | 4,733,221 | 94,902 | 4,638,319 | | 20,756,671 | 419,680 | 20,336,991 | |
| 20,850,245 | 426,603 | 20,423,641 | | 4,638,319 | 94,902 | 4,543,417 | | 20,336,991 | 419,680 | 19,917,311 | |
| 20,850,245 | 426,603 | 20,423,641 | | 4,638,319 | 94,902 | 4,543,417 | | 20,336,991 | 419,680 | 19,917,311 | |
| 20,423,641 | 426,603 | 19,997,038 | | 4,543,417 | 94,902 | 4,448,516 | | 19,917,311 | 419,680 | 19,497,632 | |
| 20,423,641 | 426,603 | 19,997,038 | | 4,543,417 | 94,902 | 4,448,516 | | 19,917,311 | 419,680 | 19,497,632 | |
| 19,997,038 | 426,603 | 19,570,434 | 3,167,420 | 4,448,516 | 94,902 | 4,353,614 | 704,620 | 19,497,632 | 419,680 | 19,077,952 | 3,091,789 |
| 19,997,038 | 426,603 | 19,570,434 | 3,167,420 | 4,448,516 | 94,902 | 4,353,614 | 704,620 | 19,497,632 | 419,680 | 19,077,952 | 3,091,789 |

| | | | | | | | | | | | |
|--|--|--|-----------|--|--|--|---------|--|--|--|-----------|
| | | | 3,327,778 | | | | 740,293 | | | | 3,249,187 |
| | | | 3,327,778 | | | | 740,293 | | | | 3,249,187 |
| | | | 3,423,242 | | | | 761,530 | | | | 3,342,293 |
| | | | 3,423,242 | | | | 761,530 | | | | 3,342,293 |
| | | | 95,464 | | | | 21,237 | | | | 93,106 |
| | | | 95,464 | | | | 21,237 | | | | 93,106 |
| | | | 1,06685 | | | | 1,06685 | | | | 1,06685 |
| | | | 101,846 | | | | 22,657 | | | | 99,330 |
| | | | 101,846 | | | | 22,657 | | | | 99,330 |
| | | | 3,269,266 | | | | 727,277 | | | | 3,191,119 |
| | | | 3,269,266 | | | | 727,277 | | | | 3,191,119 |

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

| Project AG | | | | 2009 Add-1 | | | | 2009 Add-6 | | | |
|--------------------------------------------------------------------|--------------------------------------------------------|-----------|---------|-----------------------------------------------------------------------|-----------------------------------------------|-----------|---------|------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------|---------|---------|
| Yes 51 13.8539% 0 13.8539% 3,554,673 69,699 5 | b0455 Add 2nd Endless Caverns 230/115kV transformer | | | Yes 51 13.8539% 1.25 14.8037% 3,355,513 65,794 9 | B0453.3 Add Sowego 230/115/ kV transformer | | | Yes 51 13.8539% 0 13.8539% 779,172 15,278 6 | B0837 At Mt. Storm, replace the existing MOD on the 500 kV side of the transformer with a circuit breaker | | |
| Beginning | Depreciation | Ending | Rev Req | Beginning | Depreciation | Ending | Rev Req | Beginning | Depreciation | Ending | Rev Req |
| 3,554,673 | 43,562 | 3,511,111 | | 3,355,513 | 19,190 | 3,336,323 | | 779,172 | 8,276 | 770,896 | |
| 3,554,673 | 43,562 | 3,511,111 | | 3,355,513 | 19,190 | 3,336,323 | | 779,172 | 8,276 | 770,896 | |
| 3,511,111 | 69,699 | 3,441,411 | | 3,336,323 | 65,794 | 3,270,529 | | 770,896 | 15,278 | 755,619 | |
| 3,511,111 | 69,699 | 3,441,411 | | 3,336,323 | 65,794 | 3,270,529 | | 770,896 | 15,278 | 755,619 | |
| 3,441,411 | 69,699 | 3,371,712 | | 3,270,529 | 65,794 | 3,204,734 | | 755,619 | 15,278 | 740,341 | |
| 3,441,411 | 69,699 | 3,371,712 | | 3,270,529 | 65,794 | 3,204,734 | | 755,619 | 15,278 | 740,341 | |
| 3,371,712 | 69,699 | 3,302,012 | | 3,204,734 | 65,794 | 3,138,940 | | 740,341 | 15,278 | 725,063 | |
| 3,371,712 | 69,699 | 3,302,012 | | 3,204,734 | 65,794 | 3,138,940 | | 740,341 | 15,278 | 725,063 | |
| 3,302,012 | 69,699 | 3,232,313 | | 3,138,940 | 65,794 | 3,073,145 | | 725,063 | 15,278 | 709,785 | |
| 3,302,012 | 69,699 | 3,232,313 | | 3,138,940 | 65,794 | 3,073,145 | | 725,063 | 15,278 | 709,785 | |
| 3,232,313 | 69,699 | 3,162,613 | 512,672 | 3,073,145 | 65,794 | 3,007,351 | 486,987 | 709,785 | 15,278 | 694,507 | 112,552 |
| 3,232,313 | 69,699 | 3,162,613 | 512,672 | 3,073,145 | 65,794 | 3,007,351 | 515,864 | 709,785 | 15,278 | 694,507 | 112,552 |

| | | | | | | |
|--|---------|---------|--|---------|--|---------|
| | | 538,801 | | 511,696 | | 118,282 |
| | | 538,801 | | 540,177 | | 118,282 |
| | | 554,237 | | 526,369 | | 121,672 |
| | | 554,237 | | 556,812 | | 121,672 |
| | 15,436 | | | 14,673 | | 3,389 |
| | 15,436 | | | 16,635 | | 3,389 |
| | 1,06685 | | | 1,06685 | | 1,06685 |
| | 16,468 | | | 15,653 | | 3,616 |
| | 16,468 | | | 17,747 | | 3,616 |
| | | 529,140 | | 502,640 | | 116,168 |
| | | 529,140 | | 533,610 | | 116,168 |

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

| Project AJ | | | | Project AK-1 | | | | Project AK-2 | | | |
|------------|----------------------------------------|-----------|---------|--------------|---------------------------------|------------|-----------|--------------|---------------------------------|------------|-----------|
| Yes | B0327 | | | Yes | B1507 | | | Yes | B1507 | | |
| 51 | Build 2nd Harrisonburg - Valley 230 kV | | | 51 | Rebuild Mt Storm - Doubs 500 kV | | | 51 | Rebuild Mt Storm - Doubs 500 kV | | |
| 13.8539% | | | | 13.8539% | | | | 13.8539% | | | |
| 0 | | | | 0 | | | | 0 | | | |
| 13.8539% | | | | 13.8539% | | | | 13.8539% | | | |
| 6,211,387 | | | | 23,947,642 | | | | 21,791,010 | | | |
| 121,792 | | | | 469,562 | | | | 427,275 | | | |
| 7 | | | | 12 | | | | 5 | | | |
| Beginning | Depreciation | Ending | Rev Req | Beginning | Depreciation | Ending | Rev Req | Beginning | Depreciation | Ending | Rev Req |
| 6,211,387 | 55,821 | 6,155,566 | | | | | | | | | |
| 6,211,387 | 55,821 | 6,155,566 | | 23,947,642 | 19,565 | 23,928,077 | | | | | |
| 6,155,566 | 121,792 | 6,033,774 | | 23,947,642 | 19,565 | 23,928,077 | | 21,791,010 | 267,047 | 21,523,963 | |
| 6,155,566 | 121,792 | 6,033,774 | | 23,928,077 | 469,562 | 23,458,515 | | 21,791,010 | 267,047 | 21,523,963 | |
| 6,033,774 | 121,792 | 5,911,982 | | 23,928,077 | 469,562 | 23,458,515 | | 21,523,963 | 427,275 | 21,096,689 | |
| 6,033,774 | 121,792 | 5,911,982 | | 23,458,515 | 469,562 | 22,988,954 | | 21,523,963 | 427,275 | 21,096,689 | |
| 5,911,982 | 121,792 | 5,790,190 | | 23,458,515 | 469,562 | 22,988,954 | | 21,096,689 | 427,275 | 20,669,414 | 3,320,389 |
| 5,911,982 | 121,792 | 5,790,190 | | 22,988,954 | 469,562 | 22,519,392 | 3,621,899 | 21,096,689 | 427,275 | 20,669,414 | 3,320,389 |
| 5,790,190 | 121,792 | 5,668,398 | 915,522 | 22,988,954 | 469,562 | 22,519,392 | 3,621,899 | 21,096,689 | 427,275 | 20,669,414 | 3,320,389 |
| 5,790,190 | 121,792 | 5,668,398 | 915,522 | 22,988,954 | 469,562 | 22,519,392 | 3,621,899 | 21,096,689 | 427,275 | 20,669,414 | 3,320,389 |

| | | | |
|-------|---------|-------------|-----------|
| | 946,613 | 6,189,040 | - |
| | 946,613 | 6,189,040 | - |
| | 989,099 | 3,910,006 | 2,232,565 |
| | 989,099 | 3,910,006 | 2,232,565 |
| | 42,486 | (2,279,034) | 2,232,565 |
| | 42,486 | (2,279,034) | 2,232,565 |
| | 1,06685 | 1,06685 | 1,06685 |
| | 45,326 | (2,431,394) | 2,381,818 |
| | 45,326 | (2,431,394) | 2,381,818 |
| <hr/> | | | |
| | 960,848 | 1,190,505 | 5,702,206 |
| | 960,848 | 1,190,505 | 5,702,206 |

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

| Project AK-3 | | | | Project AK-4 | | | | Project AL | | | |
|--------------|--------------------------------|-------------|------------|--------------|---------------------------------|-------------|------------|------------|----------------------------|---------|---------|
| Yes | B1507 | | | Yes | B1507 | | | Yes | B0457 | | |
| 51 | Rebuild Mt. Storm-Doubs 500 kV | | | 51 | Rebuild Mt Storm - Doubs 500 kV | | | 51 | Replace both wave traps on | | |
| 13.8539% | | | | 13.8539% | | | | 13.8539% | Dooms - Lexington 500 kV | | |
| 0 | | | | 0 | | | | 0 | | | |
| 13.8539% | | | | 13.8539% | | | | 13.8539% | | | |
| 118,562,114 | | | | 140,544,873 | | | | 108,763 | | | |
| 2,324,747 | | | | 2,755,782 | | | | 2,133 | | | |
| 5 | | | | 6 | | | | 12 | | | |
| Beginning | Depreciation | Ending | Rev Req | Beginning | Depreciation | Ending | Rev Req | Beginning | Depreciation | Ending | Rev Req |
| | | | | | | | | | | | |
| | | | | | | | | 108,763 | 89 | 108,674 | |
| | | | | | | | | 108,763 | 89 | 108,674 | |
| | | | | | | | | 108,674 | 2,133 | 106,542 | |
| | | | | | | | | 108,674 | 2,133 | 106,542 | |
| | | | | | | | | 106,542 | 2,133 | 104,409 | |
| | | | | | | | | 106,542 | 2,133 | 104,409 | |
| 118,562,114 | 1,452,967 | 117,109,147 | | 140,544,873 | 1,492,715 | 139,052,158 | 11,983,459 | 104,409 | 2,133 | 102,276 | 16,450 |
| 118,562,114 | 1,452,967 | 117,109,147 | | 140,544,873 | 1,492,715 | 139,052,158 | 11,983,459 | 104,409 | 2,133 | 102,276 | 16,450 |
| 117,109,147 | 2,324,747 | 114,784,400 | 18,387,881 | 140,544,873 | 1,492,715 | 139,052,158 | 11,983,459 | 104,409 | 2,133 | 102,276 | 16,450 |
| 117,109,147 | 2,324,747 | 114,784,400 | 18,387,881 | 140,544,873 | 1,492,715 | 139,052,158 | 11,983,459 | 104,409 | 2,133 | 102,276 | 16,450 |

| | | | | | | |
|-------|------------|--|--|------------|--|---------|
| | - | | | - | | 10,254 |
| | - | | | - | | 10,254 |
| | - | | | - | | 17,758 |
| | - | | | - | | 17,758 |
| | - | | | - | | 7,504 |
| | - | | | - | | 7,504 |
| | 1.06685 | | | 1.06685 | | 1.06685 |
| | - | | | - | | 8,006 |
| | - | | | - | | 8,006 |
| <hr/> | | | | | | |
| | 18,387,881 | | | 11,983,459 | | 24,456 |
| | 18,387,881 | | | 11,983,459 | | 24,456 |

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

| Project AM | | | | Project AO | | | | Project AP-1 | | | |
|------------|------------------------------------------------------|--------|---------|------------|--------------------------------------------------------------------|------------|-----------|--------------|--------------------------------------------------------------|---------|---------|
| Yes | B0784 | | | Yes | B1224 | | | Yes | B1508.3 | | |
| 51 | Replace wave traps on North Anna to Ladysmith 500 kV | | | 51 | Install 2nd Clover 500/230 kV transformer and a 150 MVAR capacitor | | | 51 | Upgrade a 115 kV shunt capacitor banks at Merck and Edinburg | | |
| 13.8539% | | | | 13.8539% | | | | 13.8539% | Merck | | |
| 0 | | | | 0 | | | | 0 | | | |
| 13.8539% | | | | 13.8539% | | | | 13.8539% | | | |
| 75,695 | | | | 14,061,578 | | | | 246,223 | | | |
| 1,484 | | | | 275,717 | | | | 4,828 | | | |
| 10 | | | | 4 | | | | 7 | | | |
| Beginning | Depreciation | Ending | Rev Req | Beginning | Depreciation | Ending | Rev Req | Beginning | Depreciation | Ending | Rev Req |
| | | | | | | | | | | | |
| 75,695 | 309 | 75,386 | | | | | | | | | |
| 75,695 | 309 | 75,386 | | | | | | 246,223 | 2,213 | 244,010 | |
| 75,386 | 1,484 | 73,902 | | | | | | 246,223 | 2,213 | 244,010 | |
| 75,386 | 1,484 | 73,902 | | | | | | 244,010 | 4,828 | 239,182 | |
| 73,902 | 1,484 | 72,417 | | 14,061,578 | 195,300 | 13,866,278 | | 244,010 | 4,828 | 239,182 | |
| 73,902 | 1,484 | 72,417 | | 14,061,578 | 195,300 | 13,866,278 | | 244,010 | 4,828 | 239,182 | |
| 72,417 | 1,484 | 70,933 | 11,414 | 13,866,278 | 275,717 | 13,590,561 | 2,177,637 | 239,182 | 4,828 | 234,354 | 37,630 |
| 72,417 | 1,484 | 70,933 | 11,414 | 13,866,278 | 275,717 | 13,590,561 | 2,177,637 | 239,182 | 4,828 | 234,354 | 37,630 |

| | | | | | | | | | | | |
|--|--|---------|-------|--|--|--|-----------|--|--|--|---------|
| | | 16,033 | | | | | | | | | 0 |
| | | 16,033 | | | | | | | | | 0 |
| | | 12,323 | | | | | | | | | 18,526 |
| | | 12,323 | | | | | | | | | 18,526 |
| | | (3,710) | | | | | | | | | 18,526 |
| | | (3,710) | | | | | | | | | 18,526 |
| | | 1,06685 | | | | | 1,06685 | | | | 1,06685 |
| | | (3,958) | | | | | | | | | 19,765 |
| | | (3,958) | | | | | | | | | 19,765 |
| | | | | | | | | | | | |
| | | | 7,456 | | | | 2,177,637 | | | | 57,394 |
| | | | 7,456 | | | | 2,177,637 | | | | 57,394 |

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

| Project AP-2 | | | | Project AQ | | | | Project AR | | | |
|--------------|--------------------------------------------------------------|---------|---------|------------|----------------------------------------------------------------------------------------|--------|---------|------------|----------------------------------------------------------------------------------------|--------|---------|
| Yes | B1508.3 | | | Yes | B1647 | | | Yes | B1648 | | |
| 51 | Upgrade a 115 kV shunt capacitor banks at Merck and Edinburg | | | 51 | Upgrade the name plate rating at Morrisville 500 kV breaker 'H1T573' with 50kA breaker | | | 51 | Upgrade the name plate rating at Morrisville 500 kV breaker 'H2T545' with 50kA breaker | | |
| 13.8539% | | | | 13.8539% | | | | 13.8539% | | | |
| 0 | Edinburg | | | 0 | | | | 0 | | | |
| 13.8539% | | | | 13.8539% | | | | 13.8539% | | | |
| 755,038 | | | | 2,000 | | | | 2,000 | | | |
| 14,805 | | | | 39 | | | | 39 | | | |
| 2 | | | | 1 | | | | 1 | | | |
| Beginning | Depreciation | Ending | Rev Req | Beginning | Depreciation | Ending | Rev Req | Beginning | Depreciation | Ending | Rev Req |
| 755,038 | 12,954 | 742,084 | | | | | | | | | |
| 755,038 | 12,954 | 742,084 | | | | | | | | | |
| 742,084 | 14,805 | 727,279 | | 2,000 | 38 | 1,962 | | 2,000 | 38 | 1,962 | |
| 742,084 | 14,805 | 727,279 | | 2,000 | 38 | 1,962 | | 2,000 | 38 | 1,962 | |
| 727,279 | 14,805 | 712,475 | 114,536 | 1,962 | 39 | 1,923 | 308 | 1,962 | 39 | 1,923 | 308 |
| 727,279 | 14,805 | 712,475 | 114,536 | 1,962 | 39 | 1,923 | 308 | 1,962 | 39 | 1,923 | 308 |

| | | |
|---------|---------|---------|
| 0 | - | - |
| 0 | - | - |
| 108,064 | - | - |
| 108,064 | - | - |
| 108,064 | - | - |
| 108,064 | - | - |
| 1,06685 | 1,06685 | 1,06685 |
| 115,288 | - | - |
| 115,288 | - | - |
| 229,824 | 308 | 308 |
| 229,824 | 308 | 308 |

ATTACHMENT H-16A
Attachment 7 - Transmission Enhancement Annual Revenue Requirement Worksheet
(dollars)

| Project AS | | | | Project AT | | | | Project AU-1 | | | |
|------------|----------------------------|---------|---------|------------|----------------------------|---------|---------|--------------|-------------------------------------|---------|---------|
| Yes | B1649 | | | Yes | B1650 | | | Yes | B1188.6 | | |
| 51 | Replace Morrisville 500 kV | | | 51 | Replace Morrisville 500 kV | | | 51 | Install one 500/230 kV | | |
| 13.8539% | breaker 'H1T580' with | | | 13.8539% | breaker 'H2T569' with | | | 13.8539% | transformer and two 230 kV breakers | | |
| 0 | 50kA breaker | | | 0 | 50kA breaker | | | 0 | at Brambleton | | |
| 13.8539% | | | | 13.8539% | | | | 13.8539% | | | |
| 873,155 | | | | 873,155 | | | | 235,892 | | | |
| 17,121 | | | | 17,121 | | | | 4,625 | | | |
| 1 | | | | 1 | | | | 6 | | | |
| Beginning | Depreciation | Ending | Rev Req | Beginning | Depreciation | Ending | Rev Req | Beginning | Depreciation | Ending | Rev Req |
| | | | | | | | | | | | |
| | | | | | | | | 235,892 | 2,505 | 233,387 | |
| | | | | | | | | 235,892 | 2,505 | 233,387 | |
| 873,155 | 16,407 | 856,748 | | 873,155 | 16,407 | 856,748 | | 233,387 | 4,625 | 228,761 | |
| 873,155 | 16,407 | 856,748 | | 873,155 | 16,407 | 856,748 | | 233,387 | 4,625 | 228,761 | |
| 856,748 | 17,121 | 839,627 | 134,628 | 856,748 | 17,121 | 839,627 | 134,628 | 228,761 | 4,625 | 224,136 | 35,997 |
| 856,748 | 17,121 | 839,627 | 134,628 | 856,748 | 17,121 | 839,627 | 134,628 | 228,761 | 4,625 | 224,136 | 35,997 |

| | | | | | | | | | | | |
|--|--|--|---------|--|--|--|---------|--|--|--|---------|
| | | | | | | | | | | | |
| | | | | | | | | | | | |
| | | | | | | | | | | | 20,961 |
| | | | | | | | | | | | 20,961 |
| | | | | | | | | | | | 20,961 |
| | | | | | | | | | | | 20,961 |
| | | | 1.06685 | | | | 1.06685 | | | | 1.06685 |
| | | | | | | | | | | | 22,362 |
| | | | | | | | | | | | 22,362 |

| | | | | | | | | | | | |
|--|--|--|---------|--|--|--|---------|--|--|--|--------|
| | | | | | | | | | | | |
| | | | | | | | | | | | |
| | | | 134,628 | | | | 134,628 | | | | 58,360 |
| | | | 134,628 | | | | 134,628 | | | | 58,360 |

ATTACHMENT H-16A
Attachment 7 - Transmission Enhancement Annual Revenue Requirement Worksheet
(dollars)

| Project AU-2 | | | | Project AV | | | | Project AW | | | |
|--------------|--------------------------------------------------------------------------|------------|-----------|------------|----------------------------------------------------------------------------|-----------|-----------|------------|----------------------------------------|---------|---------|
| Yes | B1188.6 | | | Yes | B1188 | | | Yes | B1698.1 | | |
| 51 | Install one 500/230 kV transformer and two 230 kV breakers at Brambleton | | | 51 | Brambleton 500 kV three bus connected to the Loudounasant View 500 kV line | | | 51 | Install a 500 kV breaker at Brambleton | | |
| 13.8539% | | | | 13.8539% | | | | 13.8539% | | | |
| 0 | | | | 0 | | | | 0 | | | |
| 13.8539% | | | | 13.8539% | | | | 13.8539% | | | |
| 16,086,697 | | | | 7,320,784 | | | | 708,520 | | | |
| 315,425 | | | | 143,545 | | | | 13,893 | | | |
| 1 | | | | 1 | | | | 1 | | | |
| Beginning | Depreciation | Ending | Rev Req | Beginning | Depreciation | Ending | Rev Req | Beginning | Depreciation | Ending | Rev Req |
| 16,086,697 | 302,283 | 15,784,414 | 2,417,989 | 7,320,784 | 137,564 | 7,183,220 | 1,100,386 | 708,520 | 13,314 | 695,206 | 106,498 |
| 16,086,697 | 302,283 | 15,784,414 | 2,417,989 | 7,320,784 | 137,564 | 7,183,220 | 1,100,386 | 708,520 | 13,314 | 695,206 | 106,498 |

| | | | | | | | | | | | |
|---|--|--|-----------|---|--|--|-----------|---|--|--|---------|
| - | | | | - | | | | - | | | |
| - | | | | - | | | | - | | | |
| - | | | | - | | | | - | | | |
| - | | | | - | | | | - | | | |
| | | | | | | | | | | | |
| | | | 1.06685 | | | | 1.06685 | | | | 1.06685 |
| | | | - | | | | - | | | | - |
| | | | - | | | | - | | | | - |
| | | | - | | | | - | | | | - |
| | | | - | | | | - | | | | - |
| | | | - | | | | - | | | | - |
| | | | 2,417,989 | | | | 1,100,386 | | | | 106,498 |
| | | | 2,417,989 | | | | 1,100,386 | | | | 106,498 |

ATTACHMENT H-16A
Attachment 7 - Transmission Enhancement Annual Revenue Requirement Worksheet
(dollars)

| Project AX | | | | Project AY | | | | Project AZ | | | |
|------------|-----------------------------------------------------------------------------------------------------------|------------|-----------|------------|--------------------------------------------------|-----------|---------|------------|------------------------------------------------------------------------------------------|------------|-----------|
| Yes | B1321 | | | Yes | B0756.1 | | | Yes | B1797 | | |
| 51 | Build a new 230 kV line North Anna -- Oak Green and install a 224 MVA 230/115 kV transformer at Oak Green | | | 51 | Install two 500 kV breakers at Chancellor 500 kV | | | 51 | Wreck and rebuild 7 miles of the Dominion owned section of Cloverdale - Lexington 500 kV | | |
| 13.8539% | | | | 13.8539% | | | | 13.8539% | | | |
| 0 | | | | 0 | | | | 0 | | | |
| 13.8539% | | | | 13.8539% | | | | 13.8539% | | | |
| 30,772,655 | | | | 3,410,364 | | | | 18,403,331 | | | |
| 603,385 | | | | 66,870 | | | | 360,850 | | | |
| 6 | | | | 5 | | | | 4 | | | |
| Beginning | Depreciation | Ending | Rev Req | Beginning | Depreciation | Ending | Rev Req | Beginning | Depreciation | Ending | Rev Req |
| | | | | | | | | | | | |
| | | | | 3,410,364 | 41,794 | 3,368,570 | | | | | |
| | | | | 3,410,364 | 41,794 | 3,368,570 | | | | | |
| 30,772,655 | 326,834 | 30,445,821 | 2,623,809 | 3,368,570 | 66,870 | 3,301,700 | 528,916 | 18,403,331 | 255,602 | 18,147,729 | 2,049,011 |
| 30,772,655 | 326,834 | 30,445,821 | 2,623,809 | 3,368,570 | 66,870 | 3,301,700 | 528,916 | 18,403,331 | 255,602 | 18,147,729 | 2,049,011 |

| | | | | | | | | | | | |
|--|--|--|---------|--|--|--|---------|--|--|--|---------|
| | | | - | | | | - | | | | - |
| | | | - | | | | - | | | | - |
| | | | - | | | | - | | | | - |
| | | | - | | | | - | | | | - |
| | | | - | | | | - | | | | - |
| | | | 1.06685 | | | | 1.06685 | | | | 1.06685 |
| | | | - | | | | - | | | | - |
| | | | - | | | | - | | | | - |

| | | | | | | | | | | | |
|--|--|--|-----------|--|--|--|---------|--|--|--|-----------|
| | | | 2,623,809 | | | | 528,916 | | | | 2,049,011 |
| | | | 2,623,809 | | | | 528,916 | | | | 2,049,011 |

ATTACHMENT H-16A
Attachment 7 - Transmission Enhancement Annual Revenue Requirement Worksheet
(dollars)

| Project BA | | | | Project BB | | | | Project BC | | | |
|------------|-------------------------------------------------------|------------|-----------|------------|--------------------------------------------------------------------|------------|-----------|------------|-------------------------------------------------------------------|------------|-----------|
| Yes | B1799 | | | Yes | B1798 | | | Yes | B1805 | | |
| 51 | Build 150 MVAR Switched Shunt at Pleasant View 500 kV | | | 51 | Build a 450 MVAR SVC and 300 MVAR switched shunt at Loudoun 500 kV | | | 51 | Install a 250 MVAR SVC at the existing Mt. Storm 500kV substation | | |
| 13.8539% | | | | 13.8539% | | | | 13.8539% | | | |
| 0 | | | | 0 | | | | 0 | | | |
| 13.8539% | | | | 13.8539% | | | | 13.8539% | | | |
| 18,098,635 | | | | 95,735,211 | | | | 35,975,838 | | | |
| 354,875 | | | | 1,877,161 | | | | 705,409 | | | |
| 8 | | | | 8 | | | | 7 | | | |
| Beginning | Depreciation | Ending | Rev Req | Beginning | Depreciation | Ending | Rev Req | Beginning | Depreciation | Ending | Rev Req |
| 18,098,635 | 133,078 | 17,965,557 | 1,069,883 | 95,735,211 | 703,935 | 95,031,276 | 5,659,293 | 35,975,838 | 323,312 | 35,652,526 | 2,597,405 |
| 18,098,635 | 133,078 | 17,965,557 | 1,069,883 | 95,735,211 | 703,935 | 95,031,276 | 5,659,293 | 35,975,838 | 323,312 | 35,652,526 | 2,597,405 |

| | | | | | | | | | | | |
|--|--|--|---------|--|--|--|---------|--|--|--|---------|
| | | | - | | | | - | | | | - |
| | | | - | | | | - | | | | - |
| | | | - | | | | - | | | | - |
| | | | - | | | | - | | | | - |
| | | | - | | | | - | | | | - |
| | | | 1.06685 | | | | 1.06685 | | | | 1.06685 |
| | | | - | | | | - | | | | - |
| | | | - | | | | - | | | | - |

| | | | | | | | | | | | |
|--|--|--|-----------|--|--|--|-----------|--|--|--|-----------|
| | | | 1,069,883 | | | | 5,659,293 | | | | 2,597,405 |
| | | | 1,069,883 | | | | 5,659,293 | | | | 2,597,405 |

ATTACHMENT H-16A
Attachment 7 - Transmission Enhancement Annual Revenue Requirement Worksheet
(dollars)

| If Yes for Schedule 12 Include in this Total. | If No for Schedule 12 include in this Sum. | |
|-----------------------------------------------|--------------------------------------------------------------|------------------------------------------------|
| | Annual Revenue Requirement including Incentive if Applicable | Annual Revenue Requirement excluding Incentive |
| Total | Sum | Sum |
| 144,459,953 | | 52,355,454 |
| 149,703,256 | 55,697,423 | |

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

Line #

| | | | |
|-----|-------------------------------------------|--|---|
| | Long Term Interest | | |
| 105 | Less LTD Interest on Securitization Bonds | | 0 |
| | Capitalization | | |
| 115 | Less LTD on Securitization Bonds | | 0 |

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

| <u>Plant Type</u> | <u>Applied Depreciation Rate</u> |
|-----------------------------------------------------|------------------------------------------|
| Transmission Plant | |
| Land | |
| Land Rights | 1.36% |
| Structures and Improvements | 1.41% |
| Station and Equipment | 2.02% |
| Towers and Fixtures | 2.36% |
| Poles and Fixtures | 1.89% |
| Overhead conductors and Devices | 1.90% |
| Underground Conduit | 1.74% |
| Underground Conductors and Devices | 2.50% |
| Roads and Trails | 1.17% |
| General Plant | |
| Land Rights | 1.70% |
| Structures and Improvements - Major | 1.82% |
| Structures and Improvements - Other | 2.26% |
| Communication Equipment | 3.20% |
| Communication Equipment - Clearing | 6.22% |
| Communication Equipment - Massed | 6.22% |
| Communication Equipment - 25 Years | 3.72% |
| Office Furniture and Equipment - EDP Hardware | 27.38% |
| Office Furniture and Equipment - EDP Fixed Location | 12.21% |
| Office Furniture and Equipment | 1.64% |
| Laboratory Equipment | 4.23% |
| 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% |

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

ATTACHMENT A, PART 2

REDLINE OF PAGE 33 OF 2014 ATRR AND NITS RATE

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

| Project H-1 | | | | Project H-2 | | | | Project H-3 | | | |
|-------------|--------------------------------------------|------------|-----------|-------------|--------------------------------------------|------------|-----------|-------------|--------------------------------------------|------------|-----------|
| Yes | b0328.1 | | | Yes | b0328.1 | | | Yes | b0328.1 | | |
| 51 | Build new Meadowbrook-Loudon 500kV circuit | | | 51 | Build new Meadowbrook-Loudon 500kV circuit | | | 51 | Build new Meadowbrook-Loudon 500kV circuit | | |
| 13.8539% | (30 of 50 miles) | | | 13.8539% | (30 of 50 miles) | | | 13.8539% | (30 of 50 miles) | | |
| 1.5 | | | | 1.5 | | | | 1.5 | | | |
| 14.9937% | line 2101 v11 | | | 14.9937% | Line 2030 & 559 v12 & v13 | | | 14.9937% | Line 580 - Phase 1 | | |
| 21,850,320 | | | | 45,089,209 | | | | 13,581,000 | | | |
| 428,438 | | | | 884,102 | | | | 266,294 | | | |
| 6 | | | | 12 | | | | 7 | | | |
| Beginning | Depreciation | Ending | Rev Req | Beginning | Depreciation | Ending | Rev Req | Beginning | Depreciation | Ending | Rev Req |
| 21,850,320 | 232,070 | 21,618,250 | | 45,089,209 | 36,838 | 45,052,371 | | | | | |
| 21,850,320 | 232,070 | 21,618,250 | | 45,089,209 | 36,838 | 45,052,371 | | | | | |
| 21,618,250 | 428,438 | 21,189,812 | | 45,052,371 | 884,102 | 44,168,269 | | 13,581,000 | 122,051 | 13,458,949 | |
| 21,618,250 | 428,438 | 21,189,812 | | 45,052,371 | 884,102 | 44,168,269 | | 13,581,000 | 122,051 | 13,458,949 | |
| 21,189,812 | 428,438 | 20,761,374 | | 44,168,269 | 884,102 | 43,284,167 | | 13,458,949 | 266,294 | 13,192,654 | |
| 21,189,812 | 428,438 | 20,761,374 | | 44,168,269 | 884,102 | 43,284,167 | | 13,458,949 | 266,294 | 13,192,654 | |
| 20,761,374 | 428,438 | 20,332,937 | | 43,284,167 | 884,102 | 42,400,065 | | 13,192,654 | 266,294 | 12,926,360 | |
| 20,761,374 | 428,438 | 20,332,937 | | 43,284,167 | 884,102 | 42,400,065 | | 13,192,654 | 266,294 | 12,926,360 | |
| 20,332,937 | 428,438 | 19,904,499 | | 42,400,065 | 884,102 | 41,515,963 | | 12,926,360 | 266,294 | 12,660,066 | |
| 20,332,937 | 428,438 | 19,904,499 | | 42,400,065 | 884,102 | 41,515,963 | | 12,926,360 | 266,294 | 12,660,066 | |
| 19,904,499 | 428,438 | 19,476,061 | 3,156,307 | 41,515,963 | 884,102 | 40,631,861 | 6,574,435 | 12,660,066 | 266,294 | 12,393,772 | 2,001,759 |
| 19,904,499 | 428,438 | 19,476,061 | 3,380,734 | 41,515,963 | 884,102 | 40,631,861 | 7,042,589 | 12,660,066 | 266,294 | 12,393,772 | 2,144,539 |

| | | | |
|--|-----------|-----------|-----------|
| | 3,316,990 | 6,907,002 | 2,102,221 |
| | 3,538,391 | 7,368,642 | 2,242,940 |
| | 3,412,039 | 7,105,099 | 2,162,633 |
| | 3,648,691 | 7,598,534 | 2,313,046 |
| | 95,049 | 198,097 | 60,412 |
| | 110,300 | 229,891 | 70,105 |
| | 1,06685 | 1,06685 | 1,06685 |
| | 101,403 | 211,340 | 64,450 |
| | 117,674 | 245,260 | 74,792 |
| | | | See note |
| | | | at left. |
| | | | ← |
| | | | ← |
| | | | ← |
| | | | ← |
| | 3,257,710 | 6,785,775 | 2,066,210 |
| | 3,498,408 | 7,287,850 | 2,219,331 |

PROJECT H-3
ADJUSTED
REVENUE
REQUIREMENTS
FOR 2014
BILLING. SEE
INFORMATIONAL
FILING
TRANSMITTAL
LETTER.

ATTACHMENT A, PART 3

**CALCULATION OF
2012 TRUE-UP**

VIRGINIA ELECTRIC AND POWER COMPANY
Adjusted ATRR and the True-Up Adjustment Before Interest for 2012

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

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

- (i) the adjusted ATRR for the previous calendar year, calculated by applying the methodology set out in Attachment H-16A Appendix A to VEPCO’s actual costs for that calendar year; and
- (ii) the True-Up Adjustment Before Interest for the previous calendar year, calculated pursuant to Attachment H-16A, Attachment 6. The True-Up Adjustment Before Interest for 2012 is shown on page 27 of the Attachment.

The True-up Adjustment before interest includes the effects of Dominion’s 2012 implementation of a refined capital overhead policy that increases the level of overhead costs allocated to generation related capital projects, thereby reducing the pool of Administrative and General expenses which are allocated to multiple functions including transmission. In addition to the above information, VEPCO is also providing the adjusted Annual Revenue Requirement for the previous calendar year and True-up Adjustment before interest for each Annual Revenue Requirement included in Attachment 7 that is calculated in accordance with Attachment H-16A, Attachment 6A. This information is shown on pages 29 through 47 of the Attachment.

Please note that in this instance the previous calendar year is 2012 and that the information being provided will not affect transmission rates until January 1, 2014.

Formula Rate -- Appendix A

Notes

Instruction (Note H)

2012

Shaded cells are input cells

(000's)

Allocators

| Wages & Salary Allocation Factor | | | |
|----------------------------------|--------------------------------|-----------------------|------------|
| 1 | Transmission Wages Expense | | \$ 27,746 |
| 2 | Less Generator Step-ups | | 54 |
| 3 | Net Transmission Wage Expenses | (Line 1 - 2) | 27,692 |
| 4 | Total Wages Expense | p354.28b/Attachment 5 | 557,610 |
| 5 | Less A&G Wages Expense | p354.27b/Attachment 5 | 82,302 |
| 6 | Total | (Line 4 - 5) | \$ 475,308 |

| | | | | |
|---|-------------------------------------|----------|--------------|----------------|
| 7 | Wages & Salary Allocator | (Note B) | (Line 3 / 6) | 5.8262% |
|---|-------------------------------------|----------|--------------|----------------|

| Plant Allocation Factors | | | | |
|--------------------------|--------------------------------------------------|---------------|--------------------------|---------------|
| 8 | Electric Plant in Service | (Notes A & Q) | p207.104.g/Attachment 5 | \$ 26,651,814 |
| 9 | Common Plant In Service - Electric | | (Line 26) | 0 |
| 10 | Total Plant In Service | | (Sum Lines 8 & 9) | 26,651,814 |
| 11 | Accumulated Depreciation (Total Electric Plant) | (Notes A & Q) | (Line 15 - 14 - 13 - 12) | 10,404,254 |
| 12 | Accumulated Intangible Amortization | (Notes A & Q) | p200.21c/Attachment 5 | 118,418 |
| 13 | Accumulated Common Amortization - Electric | (Notes A & Q) | p356/Attachment 5 | 0 |
| 14 | Accumulated Common Plant Depreciation - Electric | (Notes A & Q) | p356/Attachment 5 | 0 |
| 15 | Total Accumulated Depreciation | | p219.29c/Attachment 5 | 10,522,672 |
| 16 | Net Plant | | (Line 10 - 15) | 16,129,142 |
| 17 | Transmission Gross Plant | | (Line 31 - 30) | 3,774,486 |

| | | | | |
|----|------------------------------|----------|----------------|-----------------|
| 18 | Gross Plant Allocator | (Note B) | (Line 17 / 10) | 14.1622% |
|----|------------------------------|----------|----------------|-----------------|

| | | | | |
|----|------------------------|--|----------------|--------------|
| 19 | Transmission Net Plant | | (Line 44 - 30) | \$ 2,918,113 |
|----|------------------------|--|----------------|--------------|

| | | | | |
|----|----------------------------|----------|----------------|-----------------|
| 20 | Net Plant Allocator | (Note B) | (Line 19 / 16) | 18.0922% |
|----|----------------------------|----------|----------------|-----------------|

Plant Calculations

| Plant In Service | | | | |
|------------------|--------------------------------------------------------------|---------------|------------------------|------------------|
| 21 | Transmission Plant In Service | (Notes A & Q) | p207.58.g/Attachment 5 | \$ 3,987,942 |
| 22 | Less: Generator Step-ups | (Notes A & Q) | Attachment 5 | 223,537 |
| 23 | Less: Interconnect Facilities Installed After March 15, 2000 | (Notes A & Q) | Attachment 5 | 39,390 |
| 24 | Total Transmission Plant In Service | | (Lines 21 - 22 - 23) | 3,725,014 |

| | | | | |
|----|-------------------------------------------------------------|---------------|-----------------------------------|------------------|
| 25 | General & Intangible | (Notes A & Q) | p205.5.g + p207.99.g/Attachment 5 | 849,123 |
| 26 | Common Plant (Electric Only) | | p356/Attachment 5 | 0 |
| 27 | Total General & Common | | (Line 25 + 26) | 849,123 |
| 28 | Wage & Salary Allocation Factor | | (Line 7) | 5.8262% |
| 29 | General & Common Plant Allocated to Transmission | | (Line 27 * 28) | \$ 49,472 |

| | | | | |
|----|---------------------------------------------------|---------------|------------------------|-----------------|
| 30 | Plant Held for Future Use (Including Land) | (Notes C & Q) | p214.47.d/Attachment 5 | \$ 3,696 |
|----|---------------------------------------------------|---------------|------------------------|-----------------|

| | | | | |
|----|-------------------------------|--|----------------------------|---------------------|
| 31 | TOTAL Plant In Service | | (Line 24 + 29 + 30) | \$ 3,778,182 |
|----|-------------------------------|--|----------------------------|---------------------|

| Accumulated Depreciation | | | | |
|--------------------------|------------------------------------------------------------------------------------------|---------------|------------------------|---------------|
| 32 | Transmission Accumulated Depreciation | (Notes A & Q) | p219.25.c/Attachment 5 | \$ 881,732 |
| 33 | Less Accumulated Depreciation for Generator Step-ups | (Notes A & Q) | Attachment 5 | 45,375 |
| 34 | Less Accumulated Depreciation for Interconnect Facilities Installed After March 15, 2000 | (Notes A & Q) | Attachment 5 | 5,728 |
| 35 | Total Accumulated Depreciation for Transmission | | (Line 32 - 33 - 34) | 830,629 |
| 36 | Accumulated General Depreciation | (Notes A & Q) | p219.28.b/Attachment 5 | 323,446 |
| 37 | Accumulated Intangible Amortization | (Notes A & Q) | (Line 12) | 118,418 |
| 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) | 441,864 |
| 41 | Wage & Salary Allocation Factor | | (Line 7) | 5.8262% |
| 42 | General & Common Allocated to Transmission | | (Line 40 * 41) | 25,744 |

| | | | | |
|----|---------------------------------------|--|-----------------------|-------------------|
| 43 | TOTAL Accumulated Depreciation | | (Line 35 + 42) | \$ 856,373 |
|----|---------------------------------------|--|-----------------------|-------------------|

| | | | | |
|----|--------------------------------------------------|--|-----------------------|---------------------|
| 44 | TOTAL Net Property, Plant & Equipment | | (Line 31 - 43) | \$ 2,921,809 |
|----|--------------------------------------------------|--|-----------------------|---------------------|

Formula Rate -- Appendix A

Notes

Instruction (Note H)

2012

Adjustment To Rate Base

| | | | | |
|------------------------------------------|-------------------------------------------------------------------------------------------|----------------|------------------------------------|--------------|
| Accumulated Deferred Income Taxes | | | | |
| 45 | ADIT net of FASB 106 and 109 | | Attachment 1 | \$ (539,050) |
| 46 | Accumulated Deferred Income Taxes Allocated To Transmission | | (Line 45) | \$ (539,050) |
| Transmission O&M Reserves | | | | |
| 47 | Total Balance Transmission Related Account 242 Reserves | Enter Negative | Attachment 5 | \$ (6,687) |
| Prepayments | | | | |
| 48 | Prepayments | (Notes A & R) | Attachment 5 | \$ 1,281 |
| 49 | Total Prepayments Allocated to Transmission | | (Line 48) | \$ 1,281 |
| Materials and Supplies | | | | |
| 50 | Undistributed Stores Exp | | | \$ - |
| 51 | Wage & Salary Allocation Factor | (Notes A & R) | p227.6c & 16.c (Line 7) | 5.8262% |
| 52 | Total Transmission Allocated Materials and Supplies | | (Line 50 * 51) | 0 |
| 53 | Transmission Materials & Supplies | | p227.8c/2 | 28,770 |
| 54 | Total Materials & Supplies Allocated to Transmission | | (Line 52 + 53) | \$ 28,770 |
| Cash Working Capital | | | | |
| 55 | Transmission Operation & Maintenance Expense | | (Line 85) | \$ 81,741 |
| 56 | 1/8th Rule | | x 1/8 | 12.5% |
| 57 | Total Cash Working Capital Allocated to Transmission | | (Line 55 * 56) | \$ 10,218 |
| Network Credits | | | | |
| 58 | Outstanding Network Credits | (Note N) | Attachment 5 / From PJM | 0 |
| 59 | Less Accumulated Depreciation Associated with Facilities with Outstanding Network Credits | (Note N) | Attachment 5 / From PJM | 0 |
| 60 | Net Outstanding Credits | | (Line 58 - 59) | 0 |
| 61 | TOTAL Adjustment to Rate Base | | (Line 46 + 47 + 49 + 54 + 57 - 60) | \$ (505,468) |
| 62 | Rate Base | | (Line 44 + 61) | \$ 2,416,341 |

O&M

| | | | | |
|------------------------------------------------|---------------------------------------------------------------------------------|----------|----------------------------------|------------|
| Transmission O&M | | | | |
| 63 | Transmission O&M | | p321.112.b/Attachment 5 | \$ 37,081 |
| 64 | Less GSU Maintenance | | Attachment 5 | 116 |
| 65 | Less Account 565 - Transmission by Others | | p321.96.b/Attachment 5 | (24,816) |
| 66 | Plus Schedule 12 Charges billed to Transmission Owner and booked to Account 565 | (Note O) | PJM Data | 0 |
| 67 | Transmission O&M | | (Lines 63 - 64 + 65 + 66) | \$ 61,781 |
| Allocated General & Common Expenses | | | | |
| 68 | Common Plant O&M | (Note A) | p356 | 0 |
| 69 | Total A&G | | Attachment 5 | 355,388 |
| 70 | Less Property Insurance Account 924 | | p323.185b | 11,331 |
| 71 | Less Regulatory Commission Exp Account 928 | (Note E) | p323.189b/Attachment 5 | 29,308 |
| 72 | Less General Advertising Exp Account 930.1 | | p323.911b/Attachment 5 | 4,344 |
| 73 | Less EPRI Dues | (Note D) | p352-353/Attachment 5 | 2,998 |
| 74 | General & Common Expenses | | (Lines 68 + 69) - Sum (70 to 73) | \$ 307,407 |
| 75 | Wage & Salary Allocation Factor | | (Line 7) | 5.8262% |
| 76 | General & Common Expenses Allocated to Transmission | | (Line 74 * 75) | \$ 17,910 |
| Directly Assigned A&G | | | | |
| 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 | 11,331 |
| 81 | General Advertising Exp Account 930.1 | (Note F) | Attachment 5 | 0 |
| 82 | Total | | (Line 80 + 81) | 11,331 |
| 83 | Net Plant Allocation Factor | | (Line 20) | 18.0922% |
| 84 | A&G Directly Assigned to Transmission | | (Line 82 * 83) | \$ 2,050 |
| 85 | Total Transmission O&M | | (Line 67 + 76 + 79 + 84) | \$ 81,741 |

Depreciation & Amortization Expense

| | | | | |
|-----------------------------|---------------------------------------------------------------|-----------------|---------------------------|-----------|
| Depreciation Expense | | | | |
| 86 | Transmission Depreciation Expense | (Notes A and S) | p336.7b&c/Attachment 5 | \$ 79,261 |
| 87 | Less: GSU Depreciation | | Attachment 5 | 4,552 |
| 88 | Less Interconnect Facilities Depreciation | | Attachment 5 | 793 |
| 89 | Extraordinary Property Loss | | Attachment 5 | 0 |
| 90 | Total Transmission Depreciation | | (Line 86 - 87 - 88 + 89) | 73,916 |
| 91 | General Depreciation | (Note A) | p336.10b&c&d/Attachment 5 | 27,577 |
| 92 | Intangible Amortization | (Note A) | p336.1d&e/Attachment 5 | 22,182 |
| 93 | Total | | (Line 91 + 92) | 49,759 |
| 94 | Wage & Salary Allocation Factor | | (Line 7) | 5.8262% |
| 95 | General and Intangible Depreciation Allocated to Transmission | | (Line 93 * 94) | 2,899 |
| 96 | Common Depreciation - Electric Only | (Note A) | p336.11.b | 0 |
| 97 | Common Amortization - Electric Only | (Note A) | p356 or p336.11d | 0 |
| 98 | Total | | (Line 96 + 97) | 0 |
| 99 | Wage & Salary Allocation Factor | | (Line 7) | 5.8262% |
| 100 | Common Depreciation - Electric Only Allocated to Transmission | | (Line 98 * 99) | 0 |
| 101 | Total Transmission Depreciation & Amortization | | (Line 90 + 95 + 100) | \$ 76,815 |

Formula Rate -- Appendix A

Notes

Instruction (Note H)

2012

Taxes Other than Income

| | | | | | |
|-----|--------------------------------------|--|-------------------|----|---------------|
| 102 | Taxes Other than Income | | Attachment 2 | \$ | 25,309 |
| 103 | Total Taxes Other than Income | | (Line 102) | \$ | 25,309 |

Return / Capitalization Calculations

| | | | | | |
|---------------------------|-----------------------------------------------------------|------------------------------|-----------------------------------|----|----------------|
| Long Term Interest | | | | | |
| 104 | Long Term Interest | (Note T) | p117.62c through 67c/Attachment 5 | \$ | 387,194 |
| 105 | Less LTD Interest on Securitization Bonds | (Note P) | Attachment 8 | | 0 |
| 106 | Long Term Interest | | (Line 104 - 105) | \$ | 387,194 |
| 107 | Preferred Dividends | (Note T), enter positive | p118.29c | \$ | 16,496 |
| Common Stock | | | | | |
| 108 | Proprietary Capital | | p112.16c,d/2 | \$ | 9,249,714 |
| 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 | | (22,040) |
| 111 | Common Stock | | (Sum Lines 108 to 110) | \$ | 8,968,661 |
| Capitalization | | | | | |
| 112 | Long Term Debt | | p112.24c,d/2 | \$ | 6,765,223 |
| 113 | Less Loss on Reacquired Debt | (Note T), enter negative | p111.81c,d/2 | | (9,047) |
| 114 | Plus Gain on Reacquired Debt | (Note T), enter positive | p113.61c,d/2 | | 4,065 |
| 115 | Less LTD on Securitization Bonds | (Note P) | Attachment 8 | | 0 |
| 116 | Total Long Term Debt | | (Sum Lines 112 to 115) | | 6,760,241 |
| 117 | Preferred Stock | (Note T), enter positive | p112.3c,d/2 | | 259,014 |
| 118 | Common Stock | | (Line 111) | | 8,968,661 |
| 119 | Total Capitalization | | (Sum Lines 116 to 118) | \$ | 15,987,915 |
| 120 | Debt % | Total Long Term Debt | (Line 116 / 119) | | 42.3% |
| 121 | Preferred % | Preferred Stock | (Line 117 / 119) | | 1.6% |
| 122 | Common % | Common Stock | (Line 118 / 119) | | 56.1% |
| 123 | Debt Cost | Total Long Term Debt | (Line 106 / 116) | | 0.0573 |
| 124 | Preferred Cost | Preferred Stock | (Line 107 / 117) | | 0.0637 |
| 125 | Common Cost | Common Stock | (Note J) Fixed | | 0.1140 |
| 126 | Weighted Cost of Debt | Total Long Term Debt (WCLTD) | (Line 120 * 123) | | 0.0242 |
| 127 | Weighted Cost of Preferred | Preferred Stock | (Line 121 * 124) | | 0.0010 |
| 128 | Weighted Cost of Common | Common Stock | (Line 122 * 125) | | 0.0640 |
| 129 | Total Return (R) | | (Sum Lines 126 to 128) | | 0.0892 |
| 130 | Investment Return = Rate Base * Rate of Return | | (Line 62 * 129) | | 215,537 |

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 | | 6.17% |
| 133 | p | (percent of federal income tax deductible for state purposes) | Per State Tax Code | | 0.00% |
| 134 | T | $T=1 - \{[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)\}$ | | | 39.01% |
| 135 | T/(1-T) | | | | 63.96% |
| ITC Adjustment | | | | | |
| 136 | Amortized Investment Tax Credit | (Note I) enter negative | Attachment 1 | \$ | (170) |
| 137 | T/(1-T) | | (Line 135) | | 63.96% |
| 138 | ITC Adjustment Allocated to Transmission | | (Line 136 * (1 + 137)) | \$ | (279) |
| 139 | Income Tax Component = | $CIT=(T/1-T) * Investment Return * (1-(WCLTD/R)) =$ | [Line 135 * 130 * (1-(126 / 129))] | | 100,424 |
| 140 | Total Income Taxes | | (Line 138 + 139) | | 100,146 |

Formula Rate -- Appendix A

Notes

Instruction (Note H)

2012

REVENUE REQUIREMENT

| Summary | | | |
|----------------------------------------------------------------------------|----------------------------------------------------------------------------------------|------------------------------------------|---------------------|
| 141 | Net Property, Plant & Equipment | (Line 44) | \$ 2,921,809 |
| 142 | Adjustment to Rate Base | (Line 61) | (505,468) |
| 143 | Rate Base | (Line 62) | \$ 2,416,341 |
| 144 | O&M | (Line 85) | 81,741 |
| 145 | Depreciation & Amortization | (Line 101) | 76,815 |
| 146 | Taxes Other than Income | (Line 103) | 25,309 |
| 147 | Investment Return | (Line 130) | 215,537 |
| 148 | Income Taxes | (Line 140) | 100,146 |
| 149 | | | |
| 150 | Revenue Requirement | (Sum Lines 144 to 149) | \$ 499,547 |
| Net Plant Carrying Charge | | | |
| 151 | Revenue Requirement | (Line 150) | \$ 499,547 |
| 152 | Net Transmission Plant | (Line 24 - 35) | 2,894,386 |
| 153 | Net Plant Carrying Charge | (Line 151 / 152) | 17.2592% |
| 154 | Net Plant Carrying Charge without Depreciation | (Line 151 - 86) / 152 | 14.5208% |
| 155 | Net Plant Carrying Charge without Depreciation, Return or Income Taxes | (Line 151 - 86 - 130 - 140) / 152 | 3.6140% |
| Net Plant Carrying Charge Calculation with 100 Basis Point increase in ROE | | | |
| 156 | Gross Revenue Requirement Less Return and Taxes | (Line 150 - 147 - 148) | \$ 183,865 |
| 157 | Increased Return and Taxes | Attachment 4 | 337,907 |
| 158 | Net Revenue Requirement with 100 Basis Point increase in ROE | (Line 156 + 157) | 521,772 |
| 159 | Net Transmission Plant | (Line 152) | 2,894,386 |
| 160 | Net Plant Carrying Charge with 100 Basis Point increase in ROE | (Line 158 / 159) | 18.0270% |
| 161 | Net Plant Carrying Charge with 100 Basis Point increase in ROE without Depreciation | (Line 158 - 86) / 159 | 15.2886% |
| 162 | Revenue Requirement | (Line 150) | \$ 499,547 |
| 163 | True-up Adjustment | Attachment 6 | - |
| 164 | Plus any increased ROE calculated on Attachment 7 other than PJM Schedule 12 projects. | Attachment 7 | 3,504 |
| 165 | Facility Credits under Section 30.9 of the PJM OATT. | Attachment 5 | 485 |
| 166 | Revenue Credits | Attachment 3 | (10,067) |
| 167 | Interest on Network Credits | PJM data | 0 |
| 168 | Annual Transmission Revenue Requirement (ATRR) | (Line 162 + 163 + 164 + 165 + 166 + 167) | \$ 493,470 |
| Rate for Network Integration Transmission Service | | | |
| 169 | 1 CP Peak | (Note L) PJM Data | 20,084.7 |
| 170 | Rate (\$/MW-Year) | (Line 168 / 169) | 24,569.44 |
| 171 | Rate for Network Integration Transmission Service (\$/MW-Year) | (Line 170) | 24,569.44 |

Notes

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

Virginia Electric and Power Company
ATTACHMENT H-16A
Attachment 1 - Accumulated Deferred Income Taxes (ADIT) Worksheet - December 31, 2012

| | Only Transmission Related | Plant Related | Labor Related | Total ADIT |
|----------------------------------------------------|---------------------------------|------------------|------------------|---------------|
| ADIT-282 | (615,051) | (102,326) | (65,392) | |
| ADIT-283 | 0 | (5,474) | (1,670) | |
| ADIT-190 | (25) | 225,165 | 31,910 | |
| Subtotal | (615,075) | 117,365 | (35,152) | |
| Wages & Salary Allocator | | | 5.8262% | |
| Gross Plant Allocator | | 14.1622% | | |
| End of Year ADIT | (615,075) | 16,621 | (2,048) | (600,502) |
| End of Previous Year ADIT (from Sheet 1A-ADIT (3)) | (481,090) | 7,096 | (3,604) | (477,598) |
| Average Beginning and End of Year ADIT | (548,083) | 11,859 | (2,826) | (539,050) |
| End of Year ADIT | (600,502) | | | |
| End of Previous Year ADIT | (477,598) | | | |
| Average Beginning and End of Year ADIT | (539,050) | | | |

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 | (14,440) | (14,440) | | | | Not applicable to Transmission Cost of Service calculation. |
| BAD DEBTS | 16,517 | 16,517 | | | | 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 | 25,117 | 25,117 | | | | Represents tax capitalized interest on projects in CWIP - increase in taxable income. |
| CAPITALIZED INTEREST OPERATING IN SERVICE | 223,349 | | | 223,349 | | Represents tax "In Service" capitalized interest placed in service net of tax amortization. |
| CHARITABLE CONTRIBUTIONS | 1,511 | 1,511 | | | | Not applicable to Transmission Cost of Service calculation. |
| CIAC DC - NONOP CWIP | (797) | (797) | | | | Not applicable to Transmission Cost of Service calculation. |
| CIAC DC - NONOP IN SERVICE | 1,905 | 1,905 | | | | Not applicable to Transmission Cost of Service calculation. |
| CIAC NC - NONOP CWIP | (24) | (24) | | | | Not applicable to Transmission Cost of Service calculation. |
| CIAC NC - NONOP IN SERVICE | 1,865 | 1,865 | | | | Not applicable to Transmission Cost of Service calculation. |
| CIAC VA - NONOP CWIP | 632 | 632 | | | | Not applicable to Transmission Cost of Service calculation. |
| CIAC VA - NONOP IN SERVICE | 75,868 | 75,868 | | | | Not applicable to Transmission Cost of Service calculation. |
| CONTINGENT CLAIMS CURRENT | - | - | | | | Not applicable to Transmission Cost of Service calculation. |
| CONTINGENT CLAIMS NONCURRENT | 2,122 | 2,122 | | | | Not applicable to Transmission Cost of Service calculation. |
| CUSTOMER ACCOUNTS-RESERVE & REFUND | 69 | 69 | | | | Not applicable to Transmission Cost of Service calculation. |
| CUSTOMER ACCOUNTS INTEREST-RESERVE & REFUND | (0) | (0) | | | | Not applicable to Transmission Cost of Service calculation. |
| CWIP ABANDONMENT NON CURRENT | 980 | 980 | | | | 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 met as liability is based on prior facility use. |
| DEDICATED DEBT NOT ISSUED | - | - | | | | Not applicable to Transmission Cost of Service calculation. |
| DEFERRED GAIN/LOSS NONOPERATING | (53) | (53) | | | | Not applicable to Transmission Cost of Service calculation. |
| DEFERRED GAIN/LOSS OPERATING-DISTRIBUTION | 30 | 30 | | | | Represents the ADIT on Book Gain/Loss as accrued. |
| DEFERRED GAIN/LOSS OPERATING-GENERAL | (2) | (2) | | | | Represents the ADIT on Book Gain/Loss as accrued. |
| DEFERRED GAIN/LOSS OPERATING-PRODUCTION | 460 | 460 | | | | Represents the ADIT on Book Gain/Loss as accrued. |
| DEFERRED GAIN/LOSS OPERATING-PRODUCTION NA | (4) | (4) | | | | Represents the ADIT on Book Gain/Loss as accrued. |
| DEFERRED GAIN/LOSS OPERATING-TRANSMISSION | (111) | | (111) | | | 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 | 794 | 794 | | | | Not applicable to Transmission Cost of Service calculation. |
| DEFERRED SIT NONOP - OCI | (3,323) | (3,323) | | | | Not applicable to Transmission Cost of Service calculation. |
| DFIT 190 OPERATING NONCURRENT ASSET | - | - | | | | Not applicable to Transmission Cost of Service calculation. |
| DFIT 282 NONOPERATING PLANT NONCURR LIAB | - | - | | | | Not applicable to Transmission Cost of Service calculation. |
| DFIT 282 OPERATING PLANT NONCURR LIAB | - | - | | | | Not applicable to Transmission Cost of Service calculation. |
| DFIT EFFECT ON SIT NONOP - OCI | 886 | 886 | | | | Not applicable to Transmission Cost of Service calculation. |
| DIRECTOR CHARITABLE DONATION | 88 | 88 | | | | Not applicable to Transmission Cost of Service calculation. |
| DOE SETTLEMENT - ASSET BASIS REDUCTION | - | - | | | | Not applicable to Transmission Cost of Service calculation. |
| DOE SETTLEMENT - INVENTORY BASIS REDUCTION | 6,322 | 6,322 | | | | Not applicable to Transmission Cost of Service calculation. |
| DSIT 190 OPERATING NONCURR ASSET VA MIN | (581) | (581) | | | | Not applicable to Transmission Cost of Service calculation. |
| DSIT 190 OPERATING NONCURR ASSET W.V. NOL | 106 | 106 | | | | Not applicable to Transmission Cost of Service calculation. |
| DSIT NONOP D.C. | 3 | 3 | | | | Not applicable to Transmission Cost of Service calculation. |
| DSIT NONOP N.C. | 5,618 | 5,618 | | | | Not applicable to Transmission Cost of Service calculation. |
| DSIT NONOP VA | 92,190 | 92,190 | | | | Not applicable to Transmission Cost of Service calculation. |
| DSIT NONOP W.V. | 2,679 | 2,679 | | | | Not applicable to Transmission Cost of Service calculation. |
| DSIT OPERATING D.C. | 3 | 3 | | | | Not applicable to Transmission Cost of Service calculation. |
| DSIT OPERATING N.C. | 4,744 | 4,744 | | | | Not applicable to Transmission Cost of Service calculation. |
| DSIT OPERATING VA | 76,029 | 76,029 | | | | Not applicable to Transmission Cost of Service calculation. |
| DSIT OPERATING W.V. | 2,273 | 2,273 | | | | Not applicable to Transmission Cost of Service calculation. |
| DSM | - | - | | | | Not applicable to Transmission Cost of Service calculation. |
| EARNEST MONEY | - | - | | | | Not applicable to Transmission Cost of Service calculation. |
| EMISSIONS ALLOWANCES | - | - | | | | Not applicable to Transmission Cost of Service calculation. |
| FAS 109 ITC DFIT DEFICIENCY (190) | 4,970 | 4,970 | | | | 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) | 53 | 53 | | | | Not applicable to Transmission Cost of Service calculation. |
| FAS 109 ITC DSIT DEFICIENCY VA (190) | 848 | 848 | | | | Not applicable to Transmission Cost of Service calculation. |
| FAS 109 ITC DSIT DEFICIENCY W.V.(190) | 26 | 26 | | | | 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. | 34 | 34 | | | | Not applicable to Transmission Cost of Service calculation. |
| FAS 109 ITC DSIT GROSSUP VA | 542 | 542 | | | | 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) | 3,176 | 3,176 | | | | Not applicable to Transmission Cost of Service calculation. |
| FAS 109 ITC REG LIAB | - | - | | | | Not applicable to Transmission Cost of Service calculation. |
| FAS 133 | 26,052 | 26,052 | | | | Not applicable to Transmission Cost of Service calculation. |
| FAS 133 - CAPACITY HEDGE CURRENT ASSET | 401 | 401 | | | | Not applicable to Transmission Cost of Service calculation. |
| FAS 133 - DEBT HEDGE CURRENT ASSET | 178 | 178 | | | | Not applicable to Transmission Cost of Service calculation. |
| FAS 133 - DEBT VALUATION - MTM HEDGE NON CURRENT AS | 35,712 | 35,712 | | | | Not applicable to Transmission Cost of Service calculation. |
| FAS 133 - DEFERRED GAIN/LOSS CAPAC HEDGE NON CURRE | 227 | 227 | | | | Not applicable to Transmission Cost of Service calculation. |
| FAS 133 REG FTR CURRENT | - | - | | | | Not applicable to Transmission Cost of Service calculation. |
| FAS 133 - FTR HEDGE CURRENT ASSET | - | - | | | | Not applicable to Transmission Cost of Service calculation. |
| FAS 133 POWER HEDGE CURRENT ASSET | 349 | 349 | | | | 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-DISTRIBUTION | 972 | 972 | | | | Represents ARO accruals not deductible for tax. |
| FAS 143 ASSET OBLIGATION-GENERAL | 40 | 40 | | | | Represents ARO accruals not deductible for tax. |
| FAS 143 ASSET OBLIGATION-NA | 442 | 442 | | | | Represents ARO accruals not deductible for tax. |
| FAS 143 ASSET OBLIGATION-OTHER | 16,519 | 16,519 | | | | Represents ARO accruals not deductible for tax. |
| FAS 143 ASSET OBLIGATION-TRANSMISSION | 87 | | 87 | | | Represents ARO accruals not deductible for tax. |
| FAS 143 DECOMMISSIONING - NA | 130,809 | 130,809 | | | | Represents ARO accruals not deductible for tax. |
| FAS143 DECOMMISSIONING - OTHER | 185,874 | 185,874 | | | | Represents ARO accruals not deductible for tax. |

ATTACHMENT H-16A

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

| | | | | | |
|----------------------------------------------------|---------|---------|--|--------|------------------------------------------------------------------------------------------------------------------|
| FEDERAL EFFECT OF STATE NONOPERATING | 12,332 | 12,332 | | | Not applicable to Transmission Cost of Service calculation. |
| FEDERAL EFFECT OF STATE OPERATING | 139,368 | 139,368 | | | 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 | 896 | 896 | | | Not applicable to Transmission Cost of Service calculation. |
| FIXED ASSETS FED EFFECT OF STATE | 291 | | | | 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 | 2 | | | 2 | Books amortize the fleet lease extension credit over the new lease; tax takes the deduction when incurred. |
| FLEET LEASE CREDIT - NONCURRENT | 0 | | | 0 | Books amortizes the fleet lease extension credit over the new lease; tax takes the deduction when incurred. |
| FUEL DEF CURRENT LIAB | 2,395 | 2,395 | | | Not applicable to Transmission Cost of Service calculation. |
| FUEL DEF NON CUR LIAB | 5,631 | 5,631 | | | Not applicable to Transmission Cost of Service calculation. |
| FUEL DEF OTHER CURRENT LIAB | 9,849 | 9,849 | | | Not applicable to Transmission Cost of Service calculation. |
| FUEL DEF OTHER NON CUR LIAB | - | - | | | Not applicable to Transmission Cost of Service calculation. |
| GAIN SALE/LEASEBACK - SYSTEM OFFICE | - | - | | | Not applicable to Transmission Cost of Service calculation. |
| GENERAL BUSINESS CREDIT | 613 | 613 | | | Not applicable to Transmission Cost of Service calculation. |
| GROSS REC-UNBILLED REV-NC | 115 | 115 | | | Books include income when meter is read; taxed when service is provided. |
| HEADWATER BENEFITS | 996 | 996 | | | Not applicable to Transmission Cost of Service calculation. |
| INT STOR NORTH ANNA | 2,329 | 2,329 | | | Books recognizes the expense as incurred. For tax the deduction is recognized when the casks are filled. |
| INT STOR SURRY | 420 | 420 | | | Books recognizes the expense as incurred. For tax the deduction is recognized when the casks are filled. |
| LONG TERM DISABILITY RESERVE | 7,755 | | | 7,755 | Book estimate accrued and expensed; tax deduction when paid. |
| METERS | 1,867 | 1,867 | | | Books pre-capitalize when purchased; tax purposes when installed. |
| NOL | 74,976 | 74,976 | | | 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 | 6,977 | | | 6,977 | 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 | 1,813 | | | 1,813 | Books record the yield to maturity method; taxes amortize straight line. |
| P'SHIP INCOME - NC ENTERPRISE | 47 | 47 | | | Not applicable to Transmission Cost of Service calculation. |
| P'SHIP INCOME - VIRGINIA CAPITAL | 169 | 169 | | | 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 | (4,655) | (4,655) | | | Not applicable to Transmission Cost of Service calculation. |
| REG FUEL HEDGE NONOP | 4,661 | 4,661 | | | 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 - ATRR CURRENT | 5,182 | 5,182 | | | 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 | - | - | | | 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 | - | - | | | Not applicable to Transmission Cost of Service calculation. |
| REG LIAB - FTR CURRENT | 635 | 635 | | | Not applicable to Transmission Cost of Service calculation. |
| REG LIAB CATRR VA NON CURRENT | 0 | 0 | | | 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 NCUC CURRENT | 297 | 297 | | | Not applicable to Transmission Cost of Service calculation. |
| REG LIAB OTHER NCUC NON CURR | 1,038 | 1,038 | | | 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 | 14,990 | 14,990 | | | Not applicable to Transmission Cost of Service calculation. |
| REG LIAB VA OTHER CURRENT | - | - | | | Not applicable to Transmission Cost of Service calculation. |
| REG LIABILITY DECOMMISSIONING | 175,238 | 175,238 | | | Not applicable to Transmission Cost of Service calculation. |
| REG LIABILITY HEDGES DEBT | - | - | | | Not applicable to Transmission Cost of Service calculation. |
| REG RATE REFUND - CURRENT | 2,533 | 2,533 | | | 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) | 16,841 | | | 16,841 | Book estimate accrued and expensed; tax deduction when paid. |
| RETIREMENT - EXEC SUPP RET (ESRP) - NONOP | (72) | (72) | | | Not applicable to Transmission Cost of Service calculation. |
| RETIREMENT - SUPPLEMENTAL RETIREMENT | 140 | 140 | | | Not applicable to Transmission Cost of Service calculation. |
| SALES TAX RECOVERY BEAR GARDEN | 678 | 678 | | | Not applicable to Transmission Cost of Service calculation. |
| SALES TAX RECOVERY VCHCC | 6 | 6 | | | Not applicable to Transmission Cost of Service calculation. |
| SEPARATION/ERT | 2 | | | 2 | 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 | 7,312 | | | 7,312 | Book amount accrued as its earned; tax deduction is actual payout. |

ATTACHMENT H-16A

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

| | | | | | | |
|------------------------------------------------------|-----------|-----------|------|---------|--------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| VA PROPERTY TAX | - | - | | | | Not applicable to Transmission Cost of Service calculation. |
| VA SALES & USE TAX AUDIT (INCL. INT) | - | - | | | | Not applicable to Transmission Cost of Service calculation. |
| VACATION ACCRUAL | 12,145 | 12,145 | | | | Not applicable to Transmission Cost of Service calculation. |
| W.VA. STATE POLLUTION CONTROL - FEDERAL EFFECT | 1,916 | 1,916 | | | | Federal effect of state deductions. |
| WEST VA PROPERTY TAX | 1,571 | 1,571 | | | | 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 | 14,550 | 14,550 | | | | Not applicable to Transmission Cost of Service calculation. |
| DEFERRED SIT NONOP - OCI | 3,343 | 3,343 | | | | Not applicable to Transmission Cost of Service calculation. |
| DEBT EFFECT ON SIT NONOP - OCI | 7 | 7 | | | | Not applicable to Transmission Cost of Service calculation. |
| EMISSIONS ALLOWANCES | - | - | | | | Not applicable to Transmission Cost of Service calculation. |
| FEDERAL TAX INTEREST EXPENSE NC | 74 | 74 | | | | Not applicable to Transmission Cost of Service calculation. |
| REG ASSET - PLANT | - | - | | | | Not applicable to Transmission Cost of Service calculation. |
| REG ASSET - HEDGE DEBT DE-DESIGNATED DEBT NOT ISSUED | 1,394 | 1,394 | | | | Not applicable to Transmission Cost of Service calculation. |
| NUC FUEL - PERMANENT DISPOSAL | - | - | | | | Not applicable to Transmission Cost of Service calculation. |
| DOE SETTLEMENT CURRENT | 4,541 | 4,541 | | | | Not applicable to Transmission Cost of Service calculation. |
| FAS 133 | 10,515 | 10,515 | | | | Not applicable to Transmission Cost of Service calculation. |
| REG ASSET - NONCUR RIDER A6 HALIFAX AFUDC DEBT | 25 | 25 | | | | Not applicable to Transmission Cost of Service calculation. |
| REG NON CURRENT DSM A5 RIDER | 345 | 345 | | | | Not applicable to Transmission Cost of Service calculation. |
| ROUNDING | 0 | 0 | | | | Not applicable to Transmission Cost of Service calculation. |
| Subtotal - p234 | 1,475,934 | 1,211,907 | (25) | 225,165 | 38,886 | |
| Less FASB 109 Above if not separately removed | 9,666 | 9,666 | 0 | 0 | 0 | |
| Less FASB 106 Above if not separately removed | 6,977 | 0 | 0 | 0 | 6,977 | |
| Total | 1,459,291 | 1,202,242 | (25) | 225,165 | 31,910 | |

Instructions for Account 190:

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

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

| A | B | C | D | E | F | G |
|-----------------------------------------------------|-----------|------------------------|----------------------|-----------|----------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| ADIT- 282 | Total | Production Or Other | Only Transmission | Plant | Labor | Justification |
| | | Related | Related | Related | Related | |
| AFC DEFERRED TAX - FUEL CWIP | 2 | 2 | | | | 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 | 1 | 1 | | | | Represents the amount of amortization of AFC in service not allowable for tax. |
| AFC DEFERRED TAX - PLANT CWIP | (4,866) | (4,866) | | | | Represents the amount of amortization of AFC in service not allowable for tax. |
| AFC DEFERRED TAX - PLANT IN SERVICE | (27,699) | (11,285) | (16,414) | | | 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 | 564 | | | 564 | | Represents the unallowable amount of book interest. |
| CAP EXPENSE | (17,654) | (17,654) | | | | Capitalized for books and current deduction for tax as repairs. |
| CAPITAL LEASE | - | - | | | | Not applicable to Transmission Cost of Service calculation. |
| CASUALTY LOSS | (108,811) | | | (108,811) | | 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 | 11,498 | | | 11,498 | | Represents a decrease to tax depreciation (Sec 162) as a result of casualty loss (Sec 165) reduction to tax basis. |
| COMPUTER SOFTWARE-BOOK AMORT | 36,193 | | | | 36,193 | Represents total Book Computer Software Amortization Schedule M addition. |
| COMPUTER SOFTWARE-CWIP | (9,854) | (9,854) | | | | Represents the allowable "in house" deduction for tax. |
| COMPUTER SOFTWARE-TAX AMORT | (50,833) | | | | (50,833) | Total tax amortization shown as a schedule M deduction and add back total book amortization. |
| COST OF REMOVAL | (5,431) | (5,435) | 2,423 | | (2,019) | Represents the actual cost of removal allowable for tax over the accrued amount. |
| DECOMMISSIONING | - | - | | | | Tax deduction for funding decommission and tax deferral of book income generated by trust. |
| DECOMMISSIONING TRUST BOOK INCOME | - | - | | | | Not applicable to Transmission Cost of Service calculation. |
| DFIT 190 NONOPERATING PLANT 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 NONOPERATING DC | 0 | 0 | | | | Not applicable to Transmission Cost of Service calculation. |
| DSIT NONOPERATING NC | 18 | 18 | | | | Not applicable to Transmission Cost of Service calculation. |
| DSIT NONOPERATING VA | (4,307) | (4,307) | | | | Not applicable to Transmission Cost of Service calculation. |
| DSIT NONOPERATING WV | (1) | (1) | | | | Not applicable to Transmission Cost of Service calculation. |
| DSIT OPERATING DC | (15) | (15) | | | | Not applicable to Transmission Cost of Service calculation. |
| DSIT OPERATING NC | (28,789) | (28,789) | | | | Not applicable to Transmission Cost of Service calculation. |
| DSIT OPERATING VA | (269,723) | (269,723) | | | | Not applicable to Transmission Cost of Service calculation. |
| DSIT OPERATING WV | (19,865) | (19,865) | | | | Not applicable to Transmission Cost of Service calculation. |
| FAS 109 OTHER DFIT DEFICIENCY (282) | (25,774) | (25,774) | | | | Not applicable to Transmission Cost of Service calculation. |
| FAS 109 PLANT DFIT DEFICIENCY (282) | (19,345) | (19,345) | | | | Not applicable to Transmission Cost of Service calculation. |
| FAS109 PLANT DFIT DEFICIENCY (282) - ALTAVISTA RI | (80) | (80) | | | | Not applicable to Transmission Cost of Service calculation. |
| FAS109 PLANT DFIT DEFICIENCY (282) - BEAR GARDEN | (767) | (767) | | | | Not applicable to Transmission Cost of Service calculation. |
| FAS 109 PLANT DFIT DEFICIENCY (282) - BREMO RIDER | - | - | | | | Not applicable to Transmission Cost of Service calculation. |
| FAS 109 PLANT DFIT DEFICIENCY (282) - BRUNSWICK RI | (127) | (127) | | | | Not applicable to Transmission Cost of Service calculation. |
| FAS 109 PLANT DFIT DEFICIENCY (282) - GENERATION R | - | - | | | | 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 | (34) | (34) | | | | Not applicable to Transmission Cost of Service calculation. |
| FAS 109 PLANT DFIT DEFICIENCY (282) - NAIJI RIDER | (15,430) | (15,430) | | | | Not applicable to Transmission Cost of Service calculation. |
| FAS 109 PLANT DFIT DEFICIENCY (282) - PPT RIDER | (31) | (31) | | | | Not applicable to Transmission Cost of Service calculation. |
| FAS 109 PLANT DFIT DEFICIENCY (282) - SOUTHAMPTON | (39) | (39) | | | | Not applicable to Transmission Cost of Service calculation. |
| FAS 109 PLANT DFIT DEFICIENCY (282) - VCHEC RIDER | (3,715) | (3,715) | | | | Not applicable to Transmission Cost of Service calculation. |
| FAS 109 PLANT DFIT DEFICIENCY (282) - WARREN RIDER | (499) | (499) | | | | Not applicable to Transmission Cost of Service calculation. |
| FAS 109 PLANT DSIT DEFICIENCY D.C. (282) | (0) | (0) | | | | Not applicable to Transmission Cost of Service calculation. |
| FAS 109 PLANT DSIT DEFICIENCY D.C. (282) - 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 | - | - | | | | Not applicable to Transmission Cost of Service calculation. |
| FAS 109 PLANT DSIT DEFICIENCY D.C. (282) - BRUNSWI | (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) - HALIFAX | 0 | 0 | | | | Not applicable to Transmission Cost of Service calculation. |
| FAS 109 PLANT DSIT DEFICIENCY D.C. (282) - NAIJI R | (0) | (0) | | | | Not applicable to Transmission Cost of Service calculation. |
| FAS 109 PLANT DSIT DEFICIENCY D.C. (282) - PP7 RID | - | - | | | | 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 D.C. (282) - WARREN | - | - | | | | Not applicable to Transmission Cost of Service calculation. |
| FAS 109 PLANT DSIT DEFICIENCY D.C. (282) - | (200) | (200) | | | | 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 | (8) | (8) | | | | Not applicable to Transmission Cost of Service calculation. |
| FAS 109 PLANT DSIT DEFICIENCY N.C. (282) - BREMO R | - | - | | | | Not applicable to Transmission Cost of Service calculation. |
| FAS 109 PLANT DSIT DEFICIENCY N.C. (282) - BRUNSWI | (1) | (1) | | | | 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 | (169) | (169) | | | | 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) - SOUTHAM | (0) | (0) | | | | Not applicable to Transmission Cost of Service calculation. |
| FAS 109 PLANT DSIT DEFICIENCY N.C. (282) - VCHEC R | (40) | (40) | | | | Not applicable to Transmission Cost of Service calculation. |
| FAS 109 PLANT DSIT DEFICIENCY N.C. (282) - WARREN | (5) | (5) | | | | Not applicable to Transmission Cost of Service calculation. |
| FAS 109 PLANT DSIT DEFICIENCY N.C. (282)- | - | - | | | | Not applicable to Transmission Cost of Service calculation. |
| FAS 109 PLANT DSIT DEFICIENCY VA (282) | (3,140) | (3,140) | | | | Not applicable to Transmission Cost of Service calculation. |
| FAS 109 PLANT DSIT DEFICIENCY VA (282) - ALTAVISTA | (14) | (14) | | | | Not applicable to Transmission Cost of Service calculation. |
| FAS 109 PLANT DSIT DEFICIENCY VA (282)-BEAR GARD | (131) | (131) | | | | Not applicable to Transmission Cost of Service calculation. |
| FAS 109 PLANT DSIT DEFICIENCY VA (282)-BREMO RID | - | - | | | | Not applicable to Transmission Cost of Service calculation. |
| FAS 109 PLANT DSIT DEFICIENCY VA (282)-BRUNSWICK | (22) | (22) | | | | Not applicable to Transmission Cost of Service calculation. |
| FAS 109 PLANT DSIT DEFICIENCY VA (282) - GENERATIO | - | - | | | | 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 | (2,637) | (2,637) | | | | Not applicable to Transmission Cost of Service calculation. |
| FAS 109 PLANT DSIT DEFICIENCY VA (282) - PP7 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 | (634) | (634) | | | | Not applicable to Transmission Cost of Service calculation. |
| FAS 109 PLANT DSIT DEFICIENCY VA (282) - WARREN RI | (85) | (85) | | | | Not applicable to Transmission Cost of Service calculation. |
| FAS 109 PLANT DSIT DEFICIENCY W.V. (282) | (97) | (97) | | | | 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 | - | - | | | | Not applicable to Transmission Cost of Service calculation. |
| FAS 109 PLANT DSIT DEFICIENCY W.V. (282) - BRUNSWI | (1) | (1) | | | | Not applicable to Transmission Cost of Service calculation. |
| FAS 109 PLANT DSIT DEFICIENCY W.V. (282) - HALIFAX | (0) | (0) | | | | Not applicable to Transmission Cost of Service calculation. |
| FAS 109 PLANT DSIT DEFICIENCY W.V. (282) - HOPEWEL | (0) | (0) | | | | Not applicable to Transmission Cost of Service calculation. |
| FAS 109 PLANT DSIT DEFICIENCY W.V. (282) - NAIJI R | (81) | (81) | | | | Not applicable to Transmission Cost of Service calculation. |
| FAS 109 PLANT DSIT DEFICIENCY W.V. (282) - PP7 RID | (0) | (0) | | | | Not applicable to Transmission Cost of Service calculation. |
| FAS 109 PLANT DSIT DEFICIENCY W.V. (282) - SOUTHAM | (0) | (0) | | | | Not applicable to Transmission Cost of Service calculation. |
| FAS 109 PLANT DSIT DEFICIENCY W.V. (282) - VCHEC R | (20) | (20) | | | | 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 | (7,081) | (7,081) | | | | Not applicable to Transmission Cost of Service calculation. |
| FEDERAL EFFECT OF STATE OPERATING | (36,399) | (36,399) | | | | Not applicable to Transmission Cost of Service calculation. |
| FIXED ASSETS | (5,577) | | | (5,577) | | 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 | (68) | (68) | | | | Tax recognizes the intercompany gain/loss over the tax life of the assets. |
| GOODWILL AMORTIZATION | - | - | | | | 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. |

ATTACHMENT H-16A

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

| | | | | | |
|----------------------------------------------------|-------------|-------------|-----------|-----------|----------------------------------------------------------------------------------------------|
| 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 | (3,582,085) | (2,932,293) | (601,060) | (48,732) | Difference between book and tax depreciation taking in consideration flow-through and ARAM. |
| LIBERALIZED DEPRECIATION - PLANT LAND FUTURE USE | - | - | | | Not applicable to Transmission Cost of Service calculation. |
| LIBERALIZED DEPRECIATION - PLANT LAND NON UTILITY | - | - | | | Not applicable to Transmission Cost of Service calculation. |
| LIBERALIZED DEPRECIATION - PLANT OPER LAND | 931 | 931 | | | Not applicable to Transmission Cost of Service calculation. |
| LIBERALIZED DEPRECIATION - PLANT OTHER | (210,230) | (210,230) | | | Not applicable to Transmission Cost of Service calculation. |
| LIBERALIZED DEPRECIATION - PLANT FUTURE USE | 207 | 207 | | | Not applicable to Transmission Cost of Service calculation. |
| LIBERALIZED DEPRECIATION - PLANT NON UTILITY | (495) | (495) | | | Not applicable to Transmission Cost of Service calculation. |
| REG ASSET PLANT ABANDONMENT | (0) | (0) | | | Not applicable to Transmission Cost of Service calculation. |
| RESEARCH AND DEVELOPMENT | (0) | (0) | | | Not applicable to Transmission Cost of Service calculation. |
| SEC 169 FERC 281 | 191,864 | 191,864 | | | Not applicable to Transmission Cost of Service calculation. |
| LIBERALIZED DEPRECIATION - PLANT ACUFIL | - | - | | | Difference between book and tax depreciation taking in consideration flow-through and ARAM. |
| CAPITAL LEASE | (183) | (183) | | | Not applicable to Transmission Cost of Service calculation. |
| NUCLEAR FUEL - PERMANENT DISPOSAL | (4) | (4) | | | Not applicable to Transmission Cost of Service calculation. |
| CAPITAL O&M EXP | (0) | (0) | | | Not applicable to Transmission Cost of Service calculation. |
| DOE SETTLEMENT-ASSET BASIS REDUCTION | (0) | (0) | | | Not applicable to Transmission Cost of Service calculation. |
| ROUND | (0) | (0) | | | Not applicable to Transmission Cost of Service calculation. |
| | - | - | | | Book amount accrued as it's earned, tax deduction is actual payout. |
| | - | - | | | Not applicable to Transmission Cost of Service calculation. |
| Subtotal - p275 (Form 1-F filer: see note 6 below) | (4,222,840) | (3,440,071) | (615,051) | (102,326) | (65,392) |
| Less FASB 109 Above if not separately removed | (73,149) | (73,149) | 0 | 0 | 0 |
| Less FASB 106 Above if not separately removed | 0 | 0 | | | |
| Total | (4,149,690) | (3,366,922) | (615,051) | (102,326) | (65,392) |

Instructions for Account 282:

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

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

| A ADIT-283 | B Total | C Production Or Other | D Only Transmission | E Plant | F Labor | G Justification |
|----------------------------------------------------|------------|-----------------------------|---------------------------|------------|------------|-------------------------------------------------------------|
| | | | | | | |
| A6 RECEIVABLE CURRENT | (607) | (607) | | | | Not applicable to Transmission Cost of Service calculation. |
| A6 RECEIVABLE NONCURRENT | (527) | (527) | | | | Not applicable to Transmission Cost of Service calculation. |
| ADFIT - OTHER COMPREHENSIVE INCOME | - | - | | | | Not applicable to Transmission Cost of Service calculation. |
| AFUDC - DEBT - VCHC RIDER CURRENT | - | - | | | | Not applicable to Transmission Cost of Service calculation. |
| CONTINGENT CLAIMS CURRENT | - | - | | | | Not applicable to Transmission Cost of Service calculation. |
| AMORT EXP - SEC 197 INTANGIBLES | - | - | | | | Not applicable to Transmission Cost of Service calculation. |
| DECOMM POUR OVER | (41,457) | (41,457) | | | | Not applicable to Transmission Cost of Service calculation. |
| DECOMMISSIONING | (369) | (369) | | | | Not applicable to Transmission Cost of Service calculation. |
| DECOMMISSIONING TRUST - UNREALIZED GAINLOSS - NC | (100,447) | (100,447) | | | | Not applicable to Transmission Cost of Service calculation. |
| DECOMMISSIONING TRUST BOOK INCOME | (349,088) | (349,088) | | | | Not applicable to Transmission Cost of Service calculation. |
| DEFERRED FUEL EXPENSE | 0 | 0 | | | | Not applicable to Transmission Cost of Service calculation. |
| DEFERRED FUEL EXPENSE - OTHER | (0) | (0) | | | | Not applicable to Transmission Cost of Service calculation. |
| DEFERRED FUEL EXPENSE - OTHER CURRENT | (632) | (632) | | | | Not applicable to Transmission Cost of Service calculation. |
| DEFERRED FUEL EXPENSE CURRENT | (922) | (922) | | | | Not applicable to Transmission Cost of Service calculation. |
| DEFERRED N.C. SIT NONOP - OCI | - | - | | | | Not applicable to Transmission Cost of Service calculation. |
| DEFERRED SIT NONOP - OCI | - | - | | | | Not applicable to Transmission Cost of Service calculation. |
| DFIT 283 NONOP OTHER NONCURRENT LIABILITY | - | - | | | | Not applicable to Transmission Cost of Service calculation. |
| DFIT 283 OPERATING NONCURRENT LIAB | - | - | | | | Not applicable to Transmission Cost of Service calculation. |
| DFIT EFFECT ON SIT NONOP - OCI | - | - | | | | Not applicable to Transmission Cost of Service calculation. |
| DOE SETTLEMENT | (6,495) | (6,495) | | | | Not applicable to Transmission Cost of Service calculation. |
| DOE SETTLEMENT CURRENT | - | - | | | | Not applicable to Transmission Cost of Service calculation. |
| DSIT 283 OP OTHER NONCURR ASSET VA MIN | 10 | 10 | | | | Not applicable to Transmission Cost of Service calculation. |
| DSIT 283 OP OTHER NONCURR LIAB VA MIN | (10) | (10) | | | | Not applicable to Transmission Cost of Service calculation. |
| DSIT NONOPERATING DC | (1) | (1) | | | | Not applicable to Transmission Cost of Service calculation. |
| DSIT NONOPERATING NC | (1,765) | (1,765) | | | | Not applicable to Transmission Cost of Service calculation. |
| DSIT NONOPERATING VA | (28,294) | (28,294) | | | | Not applicable to Transmission Cost of Service calculation. |
| DSIT NONOPERATING WV | (883) | (883) | | | | Not applicable to Transmission Cost of Service calculation. |
| DSIT OPERATING DC | (3) | (3) | | | | Not applicable to Transmission Cost of Service calculation. |
| DSIT OPERATING NC | (4,479) | (4,479) | | | | Not applicable to Transmission Cost of Service calculation. |
| DSIT OPERATING VA | (71,785) | (71,785) | | | | Not applicable to Transmission Cost of Service calculation. |
| DSIT OPERATING WV | (2,241) | (2,241) | | | | Not applicable to Transmission Cost of Service calculation. |
| EARNEST MONEY | - | - | | | | Represents advances not recognized for tax. |
| EMISSIONS ALLOWANCES | - | - | | | | Not applicable to Transmission Cost of Service calculation. |
| FAS 109 OTHER DFIT GROSSUP (283) | (26,145) | (26,145) | | | | Not applicable to Transmission Cost of Service calculation. |
| FAS 109 OTHER DFIT GROSSUP (283) - ALTAVISTA RIDER | (51) | (51) | | | | Not applicable to Transmission Cost of Service calculation. |
| FAS 109 OTHER DFIT GROSSUP (283) - BEAR GARDEN | (490) | (490) | | | | Not applicable to Transmission Cost of Service calculation. |
| FAS 109 OTHER DFIT GROSSUP (283) - BREMO RIDER | - | - | | | | Not applicable to Transmission Cost of Service calculation. |
| FAS 109 OTHER DFIT GROSSUP (283) - BRUNSWICK RIDER | (81) | (81) | | | | Not applicable to Transmission Cost of Service calculation. |
| FAS 109 OTHER DFIT GROSSUP (283) - HALIFAX RIDER | 0 | 0 | | | | Not applicable to Transmission Cost of Service calculation. |
| FAS 109 OTHER DFIT GROSSUP (283) - HOPEWELL RIDER | (22) | (22) | | | | Not applicable to Transmission Cost of Service calculation. |
| FAS 109 OTHER DFIT GROSSUP (283) - NAIJI RIDER | (9,864) | (9,864) | | | | Not applicable to Transmission Cost of Service calculation. |
| FAS 109 OTHER DFIT GROSSUP (283) - PP7 RIDER | (20) | (20) | | | | 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) - VCHC RIDER | (2,374) | (2,374) | | | | Not applicable to Transmission Cost of Service calculation. |
| FAS 109 OTHER DFIT GROSSUP (283) - WARREN RIDER | (318) | (318) | | | | Not applicable to Transmission Cost of Service calculation. |
| FAS 109 OTHER DSIT GROSSUP DC | (0) | (0) | | | | Not applicable to Transmission Cost of Service calculation. |
| FAS 109 OTHER DSIT GROSSUP DC - ALTAVISTS RIDER | (0) | (0) | | | | Not applicable to Transmission Cost of Service calculation. |
| FAS 109 OTHER DSIT GROSSUP DC - BEAR GARDEN RIDER | - | - | | | | Not applicable to Transmission Cost of Service calculation. |
| FAS 109 OTHER DSIT GROSSUP DC - BREMO RIDER | - | - | | | | Not applicable to Transmission Cost of Service calculation. |
| FAS 109 OTHER DSIT GROSSUP DC - BRUNSWICK RIDER | (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 | (0) | (0) | | | | Not applicable to Transmission Cost of Service calculation. |
| FAS 109 OTHER DSIT GROSSUP DC - PP7 RIDER | - | - | | | | 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 - VCHC RIDER | (0) | (0) | | | | Not applicable to Transmission Cost of Service calculation. |
| FAS 109 OTHER DSIT GROSSUP DC - WARREN RIDER | 0 | 0 | | | | Not applicable to Transmission Cost of Service calculation. |
| FAS 109 OTHER DSIT GROSSUP NC | (280) | (280) | | | | Not applicable to Transmission Cost of Service calculation. |
| FAS 109 OTHER DSIT GROSSUP NC - ALTAVISTA RIDER | (1) | (1) | | | | Not applicable to Transmission Cost of Service calculation. |
| FAS 109 OTHER DSIT GROSSUP NC - BEAR GARDEN RIDER | (5) | (5) | | | | Not applicable to Transmission Cost of Service calculation. |
| FAS 109 OTHER DSIT GROSSUP NC - BREMO RIDER | - | - | | | | Not applicable to Transmission Cost of Service calculation. |
| FAS 109 OTHER DSIT GROSSUP NC - BRUNSWICK RIDER | (1) | (1) | | | | Not applicable to Transmission Cost of Service calculation. |
| FAS 109 OTHER DSIT GROSSUP NC - HALIFAX RIDER | 0 | 0 | | | | Not applicable to Transmission Cost of Service calculation. |
| FAS 109 OTHER DSIT GROSSUP NC - HOPEWELL RIDER | (0) | (0) | | | | Not applicable to Transmission Cost of Service calculation. |
| FAS 109 OTHER DSIT GROSSUP NC - NAIJI RIDER | (108) | (108) | | | | Not applicable to Transmission Cost of Service calculation. |
| FAS 109 OTHER DSIT GROSSUP NC - PP7 RIDER | (0) | (0) | | | | Not applicable to Transmission Cost of Service calculation. |
| FAS 109 OTHER DSIT GROSSUP NC - SOUTHAMPTON RIDER | (0) | (0) | | | | Not applicable to Transmission Cost of Service calculation. |
| FAS 109 OTHER DSIT GROSSUP NC - VCHC RIDER | (25) | (25) | | | | Not applicable to Transmission Cost of Service calculation. |
| FAS 109 OTHER DSIT GROSSUP NC - WARREN RIDER | (3) | (3) | | | | Not applicable to Transmission Cost of Service calculation. |
| FAS 109 OTHER DSIT GROSSUP VA | (4,465) | (4,465) | | | | Not applicable to Transmission Cost of Service calculation. |
| FAS 109 OTHER DSIT GROSSUP VA - ALTAVISTA RIDER | (9) | (9) | | | | Not applicable to Transmission Cost of Service calculation. |
| FAS 109 OTHER DSIT GROSSUP VA - BEAR GARDEN RIDER | (84) | (84) | | | | Not applicable to Transmission Cost of Service calculation. |
| FAS 109 OTHER DSIT GROSSUP VA - BREMO RIDER | - | - | | | | Not applicable to Transmission Cost of Service calculation. |
| FAS 109 OTHER DSIT GROSSUP VA - BRUNSWICK RIDER | (14) | (14) | | | | Not applicable to Transmission Cost of Service calculation. |
| FAS 109 OTHER DSIT GROSSUP VA - HALIFAX RIDER | 0 | 0 | | | | Not applicable to Transmission Cost of Service calculation. |
| FAS 109 OTHER DSIT GROSSUP VA - HOPEWELL RIDER | (4) | (4) | | | | Not applicable to Transmission Cost of Service calculation. |
| FAS 109 OTHER DSIT GROSSUP VA - NAIJI RIDER | (1,686) | (1,686) | | | | Not applicable to Transmission Cost of Service calculation. |
| FAS 109 OTHER DSIT GROSSUP VA - PP7 RIDER | (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 - VCHC RIDER | (405) | (405) | | | | Not applicable to Transmission Cost of Service calculation. |
| FAS 109 OTHER DSIT GROSSUP VA - WARREN RIDER | (54) | (54) | | | | Not applicable to Transmission Cost of Service calculation. |

ATTACHMENT H-16A

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

| | | | |
|-----------------------------------------------------|----------|----------|--------------------------------------------------------------------------------------------------------------------------------------|
| FAS 109 OTHER DSIT GROSSUP WV | (138) | (138) | 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 | (3) | (3) | Not applicable to Transmission Cost of Service calculation. |
| FAS 109 OTHER DSIT GROSSUP WV - BREMO RIDER | - | - | Not applicable to Transmission Cost of Service calculation. |
| FAS 109 OTHER DSIT GROSSUP WV - BRUNSWICK RIDER | (0) | (0) | Not applicable to Transmission Cost of Service calculation. |
| FAS 109 OTHER DSIT GROSSUP WV - HALIFAX RIDER | (0) | (0) | Not applicable to Transmission Cost of Service calculation. |
| FAS 109 OTHER DSIT GROSSUP WV - HOPEWELL RIDER | (0) | (0) | Not applicable to Transmission Cost of Service calculation. |
| FAS 109 OTHER DSIT GROSSUP WV - NAIH RIDER | (52) | (52) | Not applicable to Transmission Cost of Service calculation. |
| FAS 109 OTHER DSIT GROSSUP WV - PP7 RIDER | (0) | (0) | Not applicable to Transmission Cost of Service calculation. |
| FAS 109 OTHER DSIT GROSSUP WV - SOUTHAMPTON RIDER | (0) | (0) | Not applicable to Transmission Cost of Service calculation. |
| FAS 109 OTHER DSIT GROSSUP WV - VCHEC RIDER | (13) | (13) | Not applicable to Transmission Cost of Service calculation. |
| FAS 109 OTHER DSIT GROSSUP WV - WARREN RIDER | (2) | (2) | Not applicable to Transmission Cost of Service calculation. |
| FAS 109 REG ASSET | - | - | Represents tax gross-up on deferred tax deficiency related to previous flow-through and ARAM related ADIT. |
| FAS 133 | (26,061) | (26,061) | Not applicable to Transmission Cost of Service calculation. |
| FAS 133 - FTR HEDGE CURRENT ASSET | - | - | Not applicable to Transmission Cost of Service calculation. |
| FAS 133 DEFERRED G/L POWER HEDGE - CURRENT LIAB | - | - | Not applicable to Transmission Cost of Service calculation. |
| FAS 133 DEFERRED G/L POWER HEDGE NON CURRENT LIAB | 0 | 0 | Not applicable to Transmission Cost of Service calculation. |
| FAS 133 DEFERRED VALUATION - MTM NON CURRENT LIAB | (0) | (0) | Not applicable to Transmission Cost of Service calculation. |
| FAS 133 FTR CURRENT LIAB | (635) | (635) | Not applicable to Transmission Cost of Service calculation. |
| FAS 133 FTR NON CURRENT LIAB | - | - | Not applicable to Transmission Cost of Service calculation. |
| FEDERAL EFFECT OF STATE NONOPERATING | (28,091) | (28,091) | Not applicable to Transmission Cost of Service calculation. |
| FEDERAL EFFECT OF STATE OPERATING | 7,498 | 7,498 | Not applicable to Transmission Cost of Service calculation. |
| FEDERAL TAX INTEREST EXPENSE | (670) | (670) | Not applicable to Transmission Cost of Service calculation. |
| FEDERAL TAX INTEREST EXPENSE NON CURRENT | - | - | Not applicable to Transmission Cost of Service calculation. |
| FIXED ASSETS | - | - | Not applicable to Transmission Cost of Service calculation. |
| FUEL HANDLING COSTS | (282) | (282) | IRS settlement required additional tax capitalization of handling costs. |
| GAIN/LOSS) INTERCO SALES- BOOK/TAX | - | - | Tax deferred recognition of intercompany gain/loss due to consolidated return rules. |
| GAIN/LOSS) INTERCO SALES- BOOK/TAX | - | - | Not applicable to Transmission Cost of Service calculation. |
| GOODWILL AMORTIZATION | - | - | Not applicable to Transmission Cost of Service calculation. |
| NON CURRENT REC A4 ELEC TRAN | (647) | (647) | Not applicable to Transmission Cost of Service calculation. |
| NUCLEAR FUEL - PERMANENT DISPOSAL | - | - | Not applicable to Transmission Cost of Service calculation. |
| OBSOLETE INVENTORY | - | - | Not applicable to Transmission Cost of Service calculation. |
| PERFORMANCE ACHIEVEMENT PLAN | - | - | Not applicable to Transmission Cost of Service calculation. |
| POWERTREE CARBON CO. LLC | (34) | (34) | Not applicable to Transmission Cost of Service calculation. |
| QUALIFIED SETTLEMENT FUND | - | - | Not applicable to Transmission Cost of Service calculation. |
| REACQUIRED DEBT GAIN/LOSS) | (1,434) | (1,434) | Not applicable to Transmission Cost of Service calculation. |
| REG HEDGES CAPACITY | - | - | Not applicable to Transmission Cost of Service calculation. |
| REG ASSET - A4 RAC COSTS CURRENT | (9,842) | (9,842) | Not applicable to Transmission Cost of Service calculation. |
| REG ASSET - A4 RAC COSTS NONCURRENT | (5,356) | (5,356) | Not applicable to Transmission Cost of Service calculation. |
| REG ASSET - A5 REC COST VA | (2) | (2) | Not applicable to Transmission Cost of Service calculation. |
| REG ASSET - ATRR - CURRENT | (0) | (0) | Not applicable to Transmission Cost of Service calculation. |
| REG ATRR NON CURRENT | - | - | Not applicable to Transmission Cost of Service calculation. |
| REG ASSET - DEBT VALUATION - MTM - CURRENT | (178) | (178) | Not applicable to Transmission Cost of Service calculation. |
| REG ASSET - DEFERRED G/L CAPACITY HEDGE CURRENT | (401) | (401) | Not applicable to Transmission Cost of Service calculation. |
| REG ASSET - DEFERRED G/L POWER HEDGE CURRENT | (349) | (349) | Not applicable to Transmission Cost of Service calculation. |
| REG ASSET FTR | - | - | Not applicable to Transmission Cost of Service calculation. |
| REG ASSET - FTR CURRENT | - | - | Not applicable to Transmission Cost of Service calculation. |
| REG ASSET - NRC REQUIREMENT - NORTH ANNA | (1,561) | (1,561) | Not applicable to Transmission Cost of Service calculation. |
| REG ASSET - NRC REQUIREMENT - SURRY | (788) | (788) | Not applicable to Transmission Cost of Service calculation. |
| REG ASSET - PLANT | (33) | (33) | Not applicable to Transmission Cost of Service calculation. |
| REG ASSET - PLANT CURRENT | (8,712) | (8,712) | 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 ABANDONED PLANT NCUC CURRENT | (34) | (34) | Not applicable to Transmission Cost of Service calculation. |
| REG ASSET ABANDONED PLANT NCUC NON CURR | (3,332) | (3,332) | Not applicable to Transmission Cost of Service calculation. |
| REG ASSET IMPAIRMENT CURRENT | (86) | (86) | Not applicable to Transmission Cost of Service calculation. |
| REG ASSET IMPAIRMENT NONCURR | (569) | (569) | Not applicable to Transmission Cost of Service calculation. |
| REG ASSET CURRENT RIDER A4 NON VA OTHER | (2,510) | (2,510) | Not applicable to Transmission Cost of Service calculation. |
| REG ASSET CURRENT RIDER A5 DSM | (977) | (977) | Not applicable to Transmission Cost of Service calculation. |
| REG ASSET CURRENT RIDER A6 ALTAVISTA AFUDC DEBT | (8) | (8) | Not applicable to Transmission Cost of Service calculation. |
| REG ASSET CURRENT RIDER A6 BEAR GARDEN AFUDC DEBT | (98) | (98) | Not applicable to Transmission Cost of Service calculation. |
| REG ASSET CURRENT RIDER A6 BEAR GARDEN COST RESERV | (1,158) | (1,158) | Not applicable to Transmission Cost of Service calculation. |
| REG ASSET CURRENT RIDER A6 HOPEWELL AFUDC DEBT | (6) | (6) | Not applicable to Transmission Cost of Service calculation. |
| REG ASSET CURRENT RIDER A6 SOUTHAMPTON AFUDC DEBT | (7) | (7) | Not applicable to Transmission Cost of Service calculation. |
| REG ASSET CURRENT RIDER A6 VCHEC AFUDC DEBT | (902) | (902) | Not applicable to Transmission Cost of Service calculation. |
| REG ASSET CURRENT RIDER A6 VCHEC COST RESERVE | (2,488) | (2,488) | Not applicable to Transmission Cost of Service calculation. |
| REG ASSET CURRENT RIDER A6 WARREN AFUDC DEBT | (86) | (86) | Not applicable to Transmission Cost of Service calculation. |
| REG ASSET - DEBT VALUATION - MTM - NON CURRENT | (35,712) | (35,712) | Not applicable to Transmission Cost of Service calculation. |
| REG ASSET - DEFERRED GAIN/LOSS CAPAC HEDGE NONCUR | (227) | (227) | Not applicable to Transmission Cost of Service calculation. |
| REG ASSET - HEDGE DEBT DE-DESIGNATED DEBT NOT ISSUE | - | - | Not applicable to Transmission Cost of Service calculation. |
| REG ASSET NATURAL DISASTER NCUC CURRENT | (475) | (475) | Not applicable to Transmission Cost of Service calculation. |
| REG ASSET NATURAL DISASTER NCUC NONCURR | (1,268) | (1,268) | Not applicable to Transmission Cost of Service calculation. |
| REG ASSET NONCUR RIDER A6 ALTAVISTA AFUDC DEBT | (29) | (29) | Not applicable to Transmission Cost of Service calculation. |
| REG ASSET NONCUR RIDER A6 ALTAVISTA COST RESERVE | (11) | (11) | Not applicable to Transmission Cost of Service calculation. |
| REG ASSET NONCUR RIDER A6 BEAR GARDEN AFUDC DEBT | (551) | (551) | Not applicable to Transmission Cost of Service calculation. |
| REG ASSET NONCUR RIDER A6 BEAR GARDEN COST RESERVE | (2,498) | (2,498) | Not applicable to Transmission Cost of Service calculation. |
| REG ASSET NONCUR RIDER A6 BREMO AFUDC DEBT | - | - | Not applicable to Transmission Cost of Service calculation. |
| REG ASSET NONCUR RIDER A6 BRUNSWICK AFUDC DEBT | (50) | (50) | Not applicable to Transmission Cost of Service calculation. |
| REG ASSET NONCUR RIDER A6 HALIFAX AFUDC DEBT | - | - | Not applicable to Transmission Cost of Service calculation. |
| REG ASSET NONCUR RIDER A6 HOPEWELL AFUDC DEBT | (14) | (14) | Not applicable to Transmission Cost of Service calculation. |
| REG ASSET NONCUR RIDER A6 NAIH AFUDC DEBT | (5,296) | (5,296) | Not applicable to Transmission Cost of Service calculation. |
| REG ASSET NONCUR RIDER A6 NAIH COST RESERVE | (574) | (574) | Not applicable to Transmission Cost of Service calculation. |
| REG ASSET NONCUR RIDER A6 PP7 AFUDC DEBT | (12) | (12) | Not applicable to Transmission Cost of Service calculation. |
| REG ASSET NONCUR RIDER A6 SOUTHAMPTON AFUDC DEBT | (13) | (13) | Not applicable to Transmission Cost of Service calculation. |
| REG ASSET NONCUR RIDER A6 SOUTHAMPTON COST RESERVE | (1) | (1) | Not applicable to Transmission Cost of Service calculation. |
| REG ASSET NONCUR RIDER A6 VCHEC AFUDC DEBT | (1,131) | (1,131) | Not applicable to Transmission Cost of Service calculation. |
| REG ASSET NONCUR RIDER A6 VCHEC COST RESERVE | (4,932) | (4,932) | Not applicable to Transmission Cost of Service calculation. |
| REG ASSET NONCUR RIDER A6 WARREN AFUDC DEBT | (111) | (111) | Not applicable to Transmission Cost of Service calculation. |
| REG ASSET NONCUR RIDER A6 WARREN COST RESERVE | (97) | (97) | Not applicable to Transmission Cost of Service calculation. |
| REG ASSET RETIREMENT NCUC CURRENT | (56) | (56) | Not applicable to Transmission Cost of Service calculation. |
| REG ASSET RETIREMENT NCUC NONCURR | (381) | (381) | Not applicable to Transmission Cost of Service calculation. |
| REG ASSET RIDER PLANTS NCUC CURRENT | (208) | (208) | Not applicable to Transmission Cost of Service calculation. |
| REG ASSET RIDER PLANTS NCUC NONCURR | (796) | (796) | Not applicable to Transmission Cost of Service calculation. |
| REG HEDGE DEBT - CURRENT | - | - | Not applicable to Transmission Cost of Service calculation. |
| REG ATRR NON CURRENT | (2,695) | (2,695) | Not applicable to Transmission Cost of Service calculation. |
| REGULATORY ASSET - FAS 112 | (1,670) | (1,670) | Represents cost that for regulatory purposes needs to be amortized over a prescribed life. However, allowable for tax when incurred. |
| REGULATORY ASSET - NUG | (3,210) | (3,210) | 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 | (2,612) | (2,612) | Represents cost that for regulatory purposes needs to be amortized over a prescribed life. However, allowable for tax when incurred. |
| REGULATORY ASSET - VA SLS TAX CURRENT | (12,838) | (12,838) | 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. |

ATTACHMENT H-16A

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

| | | | | |
|-----------------------------------------------------|-----------|-----------|---------|-------------------------------------------------------------------------------------------------------------------------------------------|
| W.VA. STATE POLLUTION CONTROL | (5,474) | | (5,474) | 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 | (14,550) | (14,550) | | Not applicable to Transmission Cost of Service calculation. |
| DEFERRED SIT NONOP - OCI | (3,343) | (3,343) | | Not applicable to Transmission Cost of Service calculation. |
| DFIT EFFECT ON SIT NONOP - OCI | (7) | (7) | | Not applicable to Transmission Cost of Service calculation. |
| CONTINGENT CLAIMS CURRENT | (656) | (656) | | Not applicable to Transmission Cost of Service calculation. |
| DEDESIGNATED DEBT NOT ISSUED | (603) | (603) | | Not applicable to Transmission Cost of Service calculation. |
| DEFERRED REVENUE CURRENT | (19) | (19) | | Not applicable to Transmission Cost of Service calculation. |
| FUEL DEF CURRENT LIAB | - | - | | Not applicable to Transmission Cost of Service calculation. |
| REG LIAB - DEBT VALUATION - MTM - CURRENT | - | - | | 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. |
| FIXED ASSETS EFFECT NON CURRENT CURRENT | (430) | (430) | | Not applicable to Transmission Cost of Service calculation. |
| VA PROPERTY TAX | - | - | | Not applicable to Transmission Cost of Service calculation. |
| RETIREMENT - FASB 87 | - | - | | Not applicable to Transmission Cost of Service calculation. |
| FAS 133 | (10,515) | (10,515) | | Not applicable to Transmission Cost of Service calculation. |
| FAS 133 - DEBT VALUATION - MTM - CURRENT LIAB | - | - | | Not applicable to Transmission Cost of Service calculation. |
| RESTRICTED STOCK AWARD | (512) | (512) | | Not applicable to Transmission Cost of Service calculation. |
| REG ASSET - A5 REC COST VA | - | - | | Not applicable to Transmission Cost of Service calculation. |
| REG ASSET CURRENT RIDER A5 DSM | - | - | | Not applicable to Transmission Cost of Service calculation. |
| EMISSIONS ALLOWANCES | - | - | | Not applicable to Transmission Cost of Service calculation. |
| FEDERAL TAX INTEREST EXPENSE NC | - | - | | Not applicable to Transmission Cost of Service calculation. |
| REG ASSET - PLANT | - | - | | Not applicable to Transmission Cost of Service calculation. |
| REG ASSET - HEDGE DEBT DE-DESIGNATED DEBT NOT ISSUE | - | - | | Not applicable to Transmission Cost of Service calculation. |
| REG ATRR NON CURRENT | - | - | | Not applicable to Transmission Cost of Service calculation. |
| ROUNDING | 0 | 0 | | |
| Subtotal - p277 (Form 1-F filer: see note 6, below) | (860,588) | (853,444) | (5,474) | (1,670) |
| Less FASB 109 Above if not separately removed | (46,748) | (46,748) | - | - |
| Less FASB 106 Above if not separately removed | - | - | - | - |
| Total | (813,840) | (806,696) | (5,474) | (1,670) |

Instructions for Account 283:

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

5. Deferred income taxes arise when items are included in taxable income in different periods than they are included in rates, therefore if the item giving rise to the ADIT is not included in the formula, the associated ADIT amount shall be excluded

6. Re: Form 1-F filer: Sum of subtotals for Accounts 282 and 283 should tie to Form No. 1-F, p.113.57.c

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

| | Item | Balance | Amortization |
|---|----------------------------------------|---------------------------------------------|--------------|
| 1 | Amortization | | 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 | (481,173) | (86,051) | (61,054) | |
| ADIT-283 | 0 | (6,091) | (9,774) | |
| ADIT-190 | 83 | 142,246 | 8,977 | |
| Subtotal | (481,090) | 50,104 | (61,851) | |
| Wages & Salary Allocator | | | 5.8262% | |
| Gross Plant Allocator | | 14.1622% | | |
| End of Year ADIT | (481,090) | 7,096 | (3,604) | (477,598) |

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 | (11,585) | (11,585) | | | | Not applicable to Transmission Cost of Service calculation. |
| BAD DEBTS | 9,708 | 9,708 | | | | For tax purposes bad debts are deductible when they are deemed to be uncollectible / worthless. |
| CAPITAL LEASE | (72) | (72) | | | | 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 | 106,815 | 106,815 | | | | Represents tax capitalized interest on projects in CWIP - increase in taxable income. |
| CAPITALIZED INTEREST OPERATING IN SERVICE | 140,330 | | | 140,330 | | Represents tax "In Service" capitalized interest placed in service net of tax amortization. |
| CIAC DC - NONOP IN SERVICE | 1,784 | 1,784 | | | | Not applicable to Transmission Cost of Service calculation. |
| CIAC NC - NONOP CWIP | (1) | (1) | | | | Not applicable to Transmission Cost of Service calculation. |
| CIAC NC - NONOP IN SERVICE | 2,335 | 2,335 | | | | Not applicable to Transmission Cost of Service calculation. |
| CIAC VA - NONOP CWIP | 567 | 567 | | | | Not applicable to Transmission Cost of Service calculation. |
| CIAC VA - NONOP IN SERVICE | 91,333 | 91,333 | | | | Not applicable to Transmission Cost of Service calculation. |
| CONTINGENT CLAIMS CURRENT | 2,695 | 2,695 | | | | Not applicable to Transmission Cost of Service calculation. |
| CONTINGENT CLAIMS NONCURRENT | 1,105 | 1,105 | | | | Not applicable to Transmission Cost of Service calculation. |
| CUSTOMER ACCOUNTS-RESERVE & REFUND | 2,095 | 2,095 | | | | 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. |
| DEDESIGNATED DEBT NOT ISSUED | (670) | (670) | | | | Not applicable to Transmission Cost of Service calculation. |
| DEFERRED GAIN/LOSS NONOPERATING | (53) | (53) | | | | Not applicable to Transmission Cost of Service calculation. |
| DEFERRED GAIN/LOSS OPERATING | (369) | | | (369) | | 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 | 214 | 214 | | | | Not applicable to Transmission Cost of Service calculation. |
| DEFERRED SIT NONOP - OCI | (2,259) | (2,259) | | | | Not applicable to Transmission Cost of Service calculation. |
| DFIT 190 OPERATING NONCURRENT ASSET | - | - | | | | Not applicable to Transmission Cost of Service calculation. |
| DFIT 282 NONOPERATING PLANT NONCURR LIAB | 2,062 | 2,062 | | | | Not applicable to Transmission Cost of Service calculation. |
| DFIT 282 OPERATING PLANT NONCURR LIAB | 101,223 | 101,223 | | | | Not applicable to Transmission Cost of Service calculation. |
| DFIT 283 NONOPERATING CURRENT LIAB | 8 | 8 | | | | Not applicable to Transmission Cost of Service calculation. |
| DFIT 283 NONOPERATING NONCURRENT LIAB | 8,259 | 8,259 | | | | Not applicable to Transmission Cost of Service calculation. |
| DFIT 283 OPERATING CURRENT LIABILITY | 12,838 | 12,838 | | | | Not applicable to Transmission Cost of Service calculation. |
| DFIT 283 OPERATING NONCURRENT CURRENT LIAB | - | - | | | | Not applicable to Transmission Cost of Service calculation. |
| DFIT 283 OPERATING NONCURRENT LIAB | 39,000 | 39,000 | | | | Not applicable to Transmission Cost of Service calculation. |
| DFIT 283 OPERATING OTHER NONCURRENT LIABILITY | - | - | | | | Not applicable to Transmission Cost of Service calculation. |
| DFIT EFFECT ON SIT NONOP - OCI | 717 | 717 | | | | Not applicable to Transmission Cost of Service calculation. |
| DIRECTOR CHARITABLE DONATION | 105 | 105 | | | | Not applicable to Transmission Cost of Service calculation. |
| DOE SETTLEMENT - ASSET BASIS REDUCTION | 1,328 | 1,328 | | | | Not applicable to Transmission Cost of Service calculation. |
| DOE SETTLEMENT - INVENTORY BASIS REDUCTION | 5,856 | 5,856 | | | | Not applicable to Transmission Cost of Service calculation. |
| DSIT 190 NONOP CURRENT ASSET D.C. | 1 | 1 | | | | Not applicable to Transmission Cost of Service calculation. |
| DSIT 190 NONOP CURRENT ASSET N.C. | 120 | 120 | | | | Not applicable to Transmission Cost of Service calculation. |
| DSIT 190 NONOP CURRENT ASSET VA | 1,766 | 1,766 | | | | Not applicable to Transmission Cost of Service calculation. |
| DSIT 190 NONOP CURRENT ASSET W.V. | 71 | 71 | | | | Not applicable to Transmission Cost of Service calculation. |
| DSIT 190 NONOP NONCURRENT ASSET D.C. | 27 | 27 | | | | Not applicable to Transmission Cost of Service calculation. |
| DSIT 190 NONOP NONCURRENT ASSET N.C. | 4,441 | 4,441 | | | | Not applicable to Transmission Cost of Service calculation. |
| DSIT 190 NONOP NONCURRENT ASSET VA | 65,605 | 65,605 | | | | Not applicable to Transmission Cost of Service calculation. |
| DSIT 190 NONOP NONCURRENT ASSET W.V. | 2,012 | 2,012 | | | | Not applicable to Transmission Cost of Service calculation. |
| DSIT 190 NONOP PLANT NONCURR ASSET D.C. | 6 | 6 | | | | Not applicable to Transmission Cost of Service calculation. |
| DSIT 190 NONOP PLANT NONCURR ASSET N.C. | 1,056 | 1,056 | | | | Not applicable to Transmission Cost of Service calculation. |
| DSIT 190 NONOP PLANT NONCURR ASSET VA | 15,606 | 15,606 | | | | Not applicable to Transmission Cost of Service calculation. |
| DSIT 190 NONOP PLANT NONCURR ASSET W.V. | 479 | 479 | | | | Not applicable to Transmission Cost of Service calculation. |
| DSIT 190 OPERATING CURRENT ASSET D.C. | 7 | 7 | | | | Not applicable to Transmission Cost of Service calculation. |
| DSIT 190 OPERATING CURRENT ASSET N.C. | 1,196 | 1,196 | | | | Not applicable to Transmission Cost of Service calculation. |
| DSIT 190 OPERATING CURRENT ASSET VA | 17,667 | 17,667 | | | | Not applicable to Transmission Cost of Service calculation. |
| DSIT 190 OPERATING CURRENT ASSET W.V. | 709 | 709 | | | | Not applicable to Transmission Cost of Service calculation. |
| DSIT 190 OPERATING NONCURR ASSET D.C. | 2 | 2 | | | | Not applicable to Transmission Cost of Service calculation. |
| DSIT 190 OPERATING NONCURR ASSET N.C. | 384 | 384 | | | | Not applicable to Transmission Cost of Service calculation. |
| DSIT 190 OPERATING NONCURR ASSET VA | 5,666 | 5,666 | | | | Not applicable to Transmission Cost of Service calculation. |
| DSIT 190 OPERATING NONCURR ASSET VA MIN | 1,610 | 1,610 | | | | Not applicable to Transmission Cost of Service calculation. |
| DSIT 190 OPERATING NONCURR ASSET W.V. | 67 | 67 | | | | Not applicable to Transmission Cost of Service calculation. |
| DSIT 190 OPERATING NONCURR ASSET W.V. NOL | 106 | 106 | | | | Not applicable to Transmission Cost of Service calculation. |
| DSIT 190 OPERATING PLANT NONCURR ASSET D.C. | 41 | 41 | | | | Not applicable to Transmission Cost of Service calculation. |
| DSIT 190 OPERATING PLANT NONCURR ASSET N.C. | 6,874 | 6,874 | | | | Not applicable to Transmission Cost of Service calculation. |
| DSIT 190 OPERATING PLANT NONCURR ASSET VA | 101,462 | 101,462 | | | | Not applicable to Transmission Cost of Service calculation. |
| DSIT 190 OPERATING PLANT NONCURR ASSET W.V. | 3,112 | 3,112 | | | | Not applicable to Transmission Cost of Service calculation. |
| DSIT 283 OP OTHER NONCURR LIAB N.C. | - | - | | | | Not applicable to Transmission Cost of Service calculation. |
| DSIT 283 OP OTHER NONCURR LIAB VA | - | - | | | | Not applicable to Transmission Cost of Service calculation. |
| DSIT 283 OP OTHER NONCURR LIAB W.V. | - | - | | | | Not applicable to Transmission Cost of Service calculation. |
| DSM | - | - | | | | Not applicable to Transmission Cost of Service calculation. |
| EARNEST MONEY | - | - | | | | Not applicable to Transmission Cost of Service calculation. |
| EMISSIONS ALLOWANCES | - | - | | | | Not applicable to Transmission Cost of Service calculation. |
| FAS 109 ITC DFIT DEFICIENCY (190) | 5,344 | 5,344 | | | | 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) | 62 | 62 | | | | Not applicable to Transmission Cost of Service calculation. |
| FAS 109 ITC DSIT DEFICIENCY VA (190) | 915 | 915 | | | | Not applicable to Transmission Cost of Service calculation. |
| FAS 109 ITC DSIT DEFICIENCY W.V. (190) | 28 | 28 | | | | 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. | 40 | 40 | | | | Not applicable to Transmission Cost of Service calculation. |
| FAS 109 ITC DSIT GROSSUP VA | 585 | 585 | | | | Not applicable to Transmission Cost of Service calculation. |
| FAS 109 ITC DSIT GROSSUP W.V. | 18 | 18 | | | | Not applicable to Transmission Cost of Service calculation. |
| FAS 109 ITC GROSSUP (190) | 3,419 | 3,419 | | | | 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 | 200 | 200 | | | Not applicable to Transmission Cost of Service calculation. |
| FAS 133 - DEBT HEDGE CURRENT ASSET | 7,740 | 7,740 | | | Not applicable to Transmission Cost of Service calculation. |
| FAS 133 - DEBT VALUATION - MTM HEDGE NON CURRENT AS | 15,797 | 15,797 | | | Not applicable to Transmission Cost of Service calculation. |
| FAS133 - DEFERRED GAIN/LOSS CAPAC HEDGE NON CURRE | 639 | 639 | | | Not applicable to Transmission Cost of Service calculation. |
| FAS 133 REG FTR CURRENT | - | - | | | Not applicable to Transmission Cost of Service calculation. |
| FAS 133 - FTR HEDGE CURRENT ASSET | 8,104 | 8,104 | | | Not applicable to Transmission Cost of Service calculation. |
| FAS 133 POWER HEDGE CURRENT ASSET | 1,190 | 1,190 | | | 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 | 15,562 | 15,480 | 83 | | Represents ARO accruals not deductible for tax. |
| FAS143 DECOMMISSIONING | 309,801 | 309,801 | | | Represents ARO accruals not deductible for tax. |
| FEDERAL TAX INTEREST EXPENSE NON CURRENT | - | - | | | Not applicable to Transmission Cost of Service calculation. |
| FIXED ASSETS | 1,164 | 1,164 | | | Not applicable to Transmission Cost of Service calculation. |
| FIXED ASSETS NON CURRENT CURRENT | 389 | 389 | | | Not applicable to Transmission Cost of Service calculation. |
| FLEET LEASE CREDIT - CURRENT | 23 | | | 23 | Books amortize the fleet lease extension credit over the new lease; tax takes the deduction when incurred. |
| FLEET LEASE CREDIT - NONCURRENT | 3 | | | 3 | Books amortizes the fleet lease extension credit over the new lease; tax takes the deduction when incurred. |
| FUEL DEF CURRENT LIAB | (0) | (0) | | | Not applicable to Transmission Cost of Service calculation. |
| FUEL DEF NON CUR LIAB | 1,961 | 1,961 | | | Not applicable to Transmission Cost of Service calculation. |
| FUEL DEF OTHER NON CUR LIAB | - | - | | | 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 | 98 | 98 | | | Books include income when meter is read; taxed when service is provided. |
| HEADWATER BENEFITS | 829 | 829 | | | 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 | 7,494 | | | 7,494 | 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 | (294) | (294) | | | Books estimate expense, tax deduction taken when paid. |
| OBSOLETE INVENTORY | - | - | | | Not applicable to Transmission Cost of Service calculation. |
| OPEB | 13,455 | | | 13,455 | 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 | 2,259 | | 2,259 | | 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 | (4,657) | (4,657) | | | 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 | (0) | (0) | | | 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 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 - 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 | (173) | (173) | | | 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 | 12,618 | 12,618 | | | 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 | 139,824 | 139,824 | | | Not applicable to Transmission Cost of Service calculation. |
| REG LIABILITY HEDGES DEBT | - | - | | | Not applicable to Transmission Cost of Service calculation. |
| REG RATE REFUND - CURRENT | 52,379 | 52,379 | | | 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 | 363 | 363 | | | Not applicable to Transmission Cost of Service calculation. |
| RETIREMENT - (FASB 87) | (8,230) | | | (8,230) | Book estimate accrued and expensed; tax deduction when paid. |
| RETIREMENT - EXEC SUPP RET (ESRP) - NONOP | (39) | (39) | | | Not applicable to Transmission Cost of Service calculation. |
| RETIREMENT - SUPPLEMENTAL RETIREMENT | 138 | 138 | | | Not applicable to Transmission Cost of Service calculation. |
| SEPARATION/ERT | 1,483 | | | 1,483 | 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 PROPERTY TAX | (23) | (23) | | | Not applicable to Transmission Cost of Service calculation. |
| VA SALES & USE TAX AUDIT (INCL. INT) | - | - | | | Not applicable to Transmission Cost of Service calculation. |
| VACATION ACCRUAL | 11,871 | 11,871 | | | Not applicable to Transmission Cost of Service calculation. |
| W.VA. STATE POLLUTION CONTROL - FEDERAL EFFECT | 2,132 | 2,132 | | | Federal effect of state deductions. |
| WEST VA PROPERTY TAX | 2,486 | 2,486 | | | 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 | 12,827 | 12,827 | | | Not applicable to Transmission Cost of Service calculation. |
| DEFERRED SIT NONOP - OCI | 2,478 | 2,478 | | | Not applicable to Transmission Cost of Service calculation. |
| DFIT EFFECT ON SIT NONOP - OCI | 77 | 77 | | | Not applicable to Transmission Cost of Service calculation. |
| DEDESIGNATED DEBT NOT ISSUED | 670 | 670 | | | Not applicable to Transmission Cost of Service calculation. |
| FUEL DEF CURRENT LIAB | 0 | 0 | | | 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. |
| NUC FUEL - PERMANENT DISPOSAL | - | - | | | Not applicable to Transmission Cost of Service calculation. |
| RETIREMENT - (FASB 87) | 8,230 | | | 8,230 | Book estimate accrued and expensed; tax deduction when paid. |
| FAS133 - DEBT VALUATION - MTM - CURRENT LIAB | 0 | 0 | | | Not applicable to Transmission Cost of Service calculation. |

| | | | | | | |
|------------------------------------------------------|------------------|------------------|-----------|----------------|---------------|-------------------------------------------------------------|
| REG ASSET - A5 REC COST VA | 183 | 183 | | | | Not applicable to Transmission Cost of Service calculation. |
| PERFORMANCE ACHIEVEMENT PLAN | - | - | | | | Not applicable to Transmission Cost of Service calculation. |
| REG ASSET CURRENT RIDER A5 DSM | 866 | 866 | | | | 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 | 1,175 | 1,175 | | | | Not applicable to Transmission Cost of Service calculation. |
| REG ASSET - PLANT | 1,623 | 1,623 | | | | Not applicable to Transmission Cost of Service calculation. |
| REG ASSET - HEDGE DEBT DE-DESIGNATED DEBT NOT ISSUED | 1,538 | 1,538 | | | | Not applicable to Transmission Cost of Service calculation. |
| REG ATRR NON CURRENT | 4,822 | 4,822 | | | | Not applicable to Transmission Cost of Service calculation. |
| BOOK CAPITALIZED INTEREST CWIP | 434 | 434 | | | | Not applicable to Transmission Cost of Service calculation. |
| CAPITAL LEASE | 72 | 72 | | | | Not applicable to Transmission Cost of Service calculation. |
| NUC FUEL - PERMANENT DISPOSAL | 294 | 294 | | | | Not applicable to Transmission Cost of Service calculation. |
| ROUNDING | 0 | 0 | | | | Not applicable to Transmission Cost of Service calculation. |
| Subtotal - p234 | 1,542,243 | 1,377,482 | 83 | 142,246 | 22,433 | |
| Less FASB 109 Above if not separately removed | 10,411 | 10,411 | - | - | - | |
| Less FASB 106 Above if not separately removed | 13,455 | 0 | 0 | 0 | 13,455 | |
| Total | 1,518,377 | 1,367,071 | 83 | 142,246 | 8,977 | |

Instructions for Account 190:

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

| | | | | | | |
|----------------------------------------------------|-------------|-------------|-----------|----------|----------|---------------------------------------------------------------------|
| CAPITAL LEASE | (72) | (72) | | | | Not applicable to Transmission Cost of Service calculation. |
| NUCLEAR FUEL - PERMANENT DISPOSAL | (294) | (294) | | | | Not applicable to Transmission Cost of Service calculation. |
| BOOK CAPITALIZED INTEREST CWIP | (434) | (434) | | | | Not applicable to Transmission Cost of Service calculation. |
| SUCCESS SHARE PLAN | - | - | | | | Book amount accrued as it's earned; tax deduction is actual payout. |
| YORKTOWN IMPLOSION - TAX DEP.-LIB - NON OP | - | - | | | | Not applicable to Transmission Cost of Service calculation. |
| Subtotal - p275 (Form 1-F filer: see note 6 below) | (3,631,805) | (3,003,527) | (481,173) | (86,051) | (61,054) | |
| Less FASB 109 Above if not separately removed | (67,515) | (67,515) | 0 | 0 | 0 | |
| Less FASB 106 Above if not separately removed | 0 | | | | | |
| Total | (3,564,290) | (2,936,011) | (481,173) | (86,051) | (61,054) | |

Instructions for Account 282:

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

| | | | | | |
|-----------------------------------------------------|-------------|-------------|---------|---------|-------------------------------------------------------------------------------------------------------------------------------------------------------|
| FAS 133 REG FUEL HEDGE NONCURRENT | - | - | | | Not applicable to Transmission Cost of Service calculation. |
| FAS 133 REG GL CAPACITY HEDGE NONCURRENT | - | - | | | Not applicable to Transmission Cost of Service calculation. |
| FAS 133 REG HEDGE DEBT NONCURRENT | - | - | | | Not applicable to Transmission Cost of Service calculation. |
| FAS 133 DEBT VALUATION - MTM - CURRENT LIAB | 0 | 0 | | | Not applicable to Transmission Cost of Service calculation. |
| FAS 133 DEFERRED G/L CAPACITY HEDGE - NON CURRENT | - | - | | | Not applicable to Transmission Cost of Service calculation. |
| FAS 133 DEFERRED G/L CAPACITY HEDGE - CURRENT LIAB | - | - | | | Not applicable to Transmission Cost of Service calculation. |
| FAS 133 DEFERRED G/L POWER HEDGE - CURRENT LIAB | - | - | | | Not applicable to Transmission Cost of Service calculation. |
| FAS 133 DEFERRED G/L POWER HEDGE NON CURRENT LIAB | - | - | | | Not applicable to Transmission Cost of Service calculation. |
| FAS 133 DEFERRED VALUATION - MTM NON CURRENT LIAB | (0) | (0) | | | Not applicable to Transmission Cost of Service calculation. |
| FAS 133 FTR CURRENT LIAB | - | - | | | Not applicable to Transmission Cost of Service calculation. |
| FAS 133 FTR NON CURRENT LIAB | - | - | | | Not applicable to Transmission Cost of Service calculation. |
| FEDERAL TAX INTEREST EXPENSE | (7,136) | (7,136) | | | Not applicable to Transmission Cost of Service calculation. |
| FEDERAL TAX INTEREST EXPENSE NON CURRENT | 1,175 | 1,175 | | | Not applicable to Transmission Cost of Service calculation. |
| FIXED ASSETS | 547 | 547 | | | Not applicable to Transmission Cost of Service calculation. |
| FUEL HANDLING COSTS | (157) | (157) | | | IRS settlement required additional tax capitalization of handling costs. |
| GAIN(LOSS) INTERCO SALES -BOOK/TAX | - | - | | | Tax deferred recognition of intercompany gain/loss due to consolidated return rules. |
| GAIN(LOSS) INTERCO SALES -BOOK/TAX | - | - | | | Tax deferred recognition of intercompany gain/loss due to consolidated return rules. |
| GOODWILL AMORTIZATION | - | - | | | Not applicable to Transmission Cost of Service calculation. |
| NON CURRENT REC A4 ELEC TRAN | (1,014) | (1,014) | | | Not applicable to Transmission Cost of Service calculation. |
| NUCLEAR FUEL - PERMANENT DISPOSAL | - | - | | | Not applicable to Transmission Cost of Service calculation. |
| OBSOLETE INVENTORY | - | - | | | Not applicable to Transmission Cost of Service calculation. |
| PERFORMANCE ACHIEVEMENT PLAN | - | - | | | Not applicable to Transmission Cost of Service calculation. |
| POWERTREE CARBON CO. LLC. | (34) | (34) | | | Not applicable to Transmission Cost of Service calculation. |
| QUALIFIED SETTLEMENT FUND | - | - | | | Not applicable to Transmission Cost of Service calculation. |
| REACQUIRED DEBT GAIN(LOSS) | (1,779) | (1,779) | | | Not applicable to Transmission Cost of Service calculation. |
| REG FTR | - | - | | | Not applicable to Transmission Cost of Service calculation. |
| REG FTR CURRENT | - | - | | | Not applicable to Transmission Cost of Service calculation. |
| REG HEDGES CAPACITY | - | - | | | Not applicable to Transmission Cost of Service calculation. |
| REG ASSET - A4 RAC COSTS CURRENT | (22,489) | (22,489) | | | Not applicable to Transmission Cost of Service calculation. |
| REG ASSET - A4 RAC COSTS NONCURRENT | (4,723) | (4,723) | | | Not applicable to Transmission Cost of Service calculation. |
| REG ASSET - A5 REC COST VA | 183 | 183 | | | Not applicable to Transmission Cost of Service calculation. |
| REG ASSET - ATRR - CURRENT | (13,871) | (13,871) | | | Not applicable to Transmission Cost of Service calculation. |
| REG ATRR NON CURRENT | - | - | | | Not applicable to Transmission Cost of Service calculation. |
| REG ASSET - DEBT VALUATION - MTM - CURRENT | (7,740) | (7,740) | | | Not applicable to Transmission Cost of Service calculation. |
| REG ASSET - DEFERRED G/L CAPACITY HEDGE CURRENT | (200) | (200) | | | Not applicable to Transmission Cost of Service calculation. |
| REG ASSET - DEFERRED G/L POWER HEDGE CURRENT | (1,190) | (1,190) | | | Not applicable to Transmission Cost of Service calculation. |
| REG ASSET FTR | - | - | | | Not applicable to Transmission Cost of Service calculation. |
| REG ASSET - FTR CURRENT | (8,104) | (8,104) | | | Not applicable to Transmission Cost of Service calculation. |
| REG ASSET - PLANT | 1,623 | 1,623 | | | 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 | (2,424) | (2,424) | | | Not applicable to Transmission Cost of Service calculation. |
| REG ASSET CURRENT RIDER A5 DSM | 866 | 866 | | | Not applicable to Transmission Cost of Service calculation. |
| REG ASSET CURRENT RIDER A6 BEAR GARDEN AFUDC DEBT | 0 | 0 | | | Not applicable to Transmission Cost of Service calculation. |
| REG ASSET CURRENT RIDER A6 BEAR GARDEN COST RESERV | (637) | (637) | | | 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 VCHCE AFUDC DEBT | (1,043) | (1,043) | | | Not applicable to Transmission Cost of Service calculation. |
| REG ASSET CURRENT RIDER A6 VCHCE COST RESERVE | (190) | (190) | | | Not applicable to Transmission Cost of Service calculation. |
| REG ASSET - DEBT VALUATION - MTM - NON CURRENT | (15,797) | (15,797) | | | Not applicable to Transmission Cost of Service calculation. |
| REG ASSET - DEFERRED GAIN/LOSS CAPAC HEDGE NONCUR | (639) | (639) | | | Not applicable to Transmission Cost of Service calculation. |
| REG ASSET - HEDGE DEBT DE-DESIGNATED DEBT NOT ISSUE | 1,538 | 1,538 | | | Not applicable to Transmission Cost of Service calculation. |
| REG ASSET NONCUR RIDER A6 BEAR GARDEN AFUDC DEBT | (434) | (434) | | | Not applicable to Transmission Cost of Service calculation. |
| REG ASSET NONCUR RIDER A6 BEAR GARDEN COST RESERVE | (1,199) | (1,199) | | | Not applicable to Transmission Cost of Service calculation. |
| REG ASSET NONCUR RIDER A6 BREMO AFUDC DEBT | - | - | | | Not applicable to Transmission Cost of Service calculation. |
| REG ASSET NONCUR RIDER A6 HALIFAX AFUDC DEBT | (28) | (28) | | | Not applicable to Transmission Cost of Service calculation. |
| REG ASSET NONCUR RIDER A6 NAIH AFUDC DEBT | (2,865) | (2,865) | | | Not applicable to Transmission Cost of Service calculation. |
| REG ASSET NONCUR RIDER A6 PPT AFUDC DEBT | (9) | (9) | | | Not applicable to Transmission Cost of Service calculation. |
| REG ASSET NONCUR RIDER A6 VCHCE AFUDC DEBT | (185) | (185) | | | Not applicable to Transmission Cost of Service calculation. |
| REG ASSET NONCUR RIDER A6 VCHCE COST RESERVE | (4,373) | (4,373) | | | Not applicable to Transmission Cost of Service calculation. |
| REG ASSET NONCUR RIDER A6 WARREN AFUDC DEBT | (195) | (195) | | | Not applicable to Transmission Cost of Service calculation. |
| REG HEDGE DEBT - CURRENT | - | - | | | Not applicable to Transmission Cost of Service calculation. |
| REG ATRR NON CURRENT | 4,822 | 4,822 | | | Not applicable to Transmission Cost of Service calculation. |
| REG NON CURRENT DSM A5 RIDER | (3,179) | (3,179) | | | 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 | (1,545) | | (1,545) | | 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 | (3,955) | (3,955) | | | 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 | (1,731) | (1,731) | | | 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 | (11,117) | (11,117) | | | 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 CFWD | - | - | | | Represents the deferred state tax impact related to WV NOL. This deferral will turn around when the pollution control projects are placed in service. |
| W.VA. STATE POLLUTION CONTROL | (6,091) | | (6,091) | | 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 | (12,827) | (12,827) | | | Not applicable to Transmission Cost of Service calculation. |
| DEFERRED SIT NONOP - OCI | (2,478) | (2,478) | | | Not applicable to Transmission Cost of Service calculation. |
| DFIT EFFECT ON SIT NONOP - OCI | (77) | (77) | | | Not applicable to Transmission Cost of Service calculation. |
| DEDESIGNATED DEBT NOT ISSUED | (670) | (670) | | | Not applicable to Transmission Cost of Service calculation. |
| FUEL DEF CURRENT LIAB | (0) | (0) | | | 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. |
| RETIREMENT - FASB 87 | (8,230) | | (8,230) | | Not applicable to Transmission Cost of Service calculation. |
| FAS 133 - DEBT VALUATION - MTM - CURRENT LIAB | (0) | (0) | | | Not applicable to Transmission Cost of Service calculation. |
| REG ASSET - A5 REC COST VA | (183) | (183) | | | Not applicable to Transmission Cost of Service calculation. |
| REG ASSET CURRENT RIDER A5 DSM | (866) | (866) | | | 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 | (1,175) | (1,175) | | | Not applicable to Transmission Cost of Service calculation. |
| REG ASSET - PLANT | (1,623) | (1,623) | | | Not applicable to Transmission Cost of Service calculation. |
| REG ASSET - HEDGE DEBT DE-DESIGNATED DEBT NOT ISSUE | (1,538) | (1,538) | | | Not applicable to Transmission Cost of Service calculation. |
| REG ATRR NON CURRENT | (4,822) | (4,822) | | | Not applicable to Transmission Cost of Service calculation. |
| ROUNDING | (0) | (0) | | | Not applicable to Transmission Cost of Service calculation. |
| Subtotal - p277 (Form 1-F filer: see note 6, below) | (1,060,496) | (1,044,631) | 0 | (6,091) | (9,774) |
| Less FASB 109 Above if not separately removed | (43,192) | (43,192) | | | |
| Less FASB 106 Above if not separately removed | | | | | |
| Total | (1,017,304) | (1,001,439) | | (6,091) | (9,774) |

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.113.57c

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

| <i>Other Taxes</i> | <i>Page 263 Col (i)</i> | <i>Allocator</i> | <i>Allocated Amount</i> |
|--------------------------------------------------------------------------|-----------------------------|-------------------------------------|-----------------------------|
| Plant Related | | | |
| | | Gross Plant Allocator | |
| 1 Transmission Personal Property Tax (directly assigned to Transmission) | \$ 22,906 | 100.0000% | \$ 22,906 |
| 1a Other Plant Related Taxes | 0 | 14.1622% | - |
| 2 | | | - |
| 3 | | | - |
| 4 | | | - |
| 5 | | | - |
| Total Plant Related | \$ 22,906 | | \$ 22,906 |
| Labor Related | | | |
| | | Wages & Salary Allocator | |
| 6 Federal FICA & Unemployment & State Unemployment | \$ 40,853 | | |
| Total Labor Related | \$ 40,853 | 5.8262% | \$ 2,380 |
| Other Included | | | |
| | | Gross Plant Allocator | |
| 7 Sales and Use Tax | \$ 159 | | |
| Total Other Included | \$ 159 | 14.1622% | \$ 23 |
| Total Included | \$ 63,918 | | \$ 25,309 |
| Currently Excluded | | | |
| 8 Business and Occupation Tax - West Virginia | \$ 19,522 | | |
| 9 Gross Receipts Tax | 11,241 | | |
| 10 IFTA Fuel Tax | 6 | | |
| 11 Property Taxes - Other | 125,859 | | |
| 12 Property Taxes - Generator Step-Ups and Interconnects | 1,394 | | |
| 13 Sales and Use Tax - not allocated to Transmission | 5,860 | | |
| 14 Sales and Use Tax - Retail | 399 | | |
| 15 Other | 92 | | |
| 16 | 0 | | |
| 17 | 0 | | |
| 18 | 0 | | |
| 19 | 0 | | |
| 20 | 0 | | |
| 21 Total "Other" Taxes (included on p. 263) | \$ 164,374 | | |
| 22 Total "Taxes Other Than Income Taxes" - acct 408.10 (p. 114.14) | <u>\$ 228,292</u> | | |
| 23 Difference | \$ (63,918) | | |

Criteria for Allocation:

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

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

Directly Assigned Property Taxes \$ 150,159

| | |
|-----------------------------|---------|
| Production Property Tax | 62,932 |
| Transmission Property Tax | 22,810 |
| GSU/Interconnect Facilities | 1,394 |
| Distribution Property tax | 61,365 |
| General Property Tax | 1,658 |
| Total check | 150,159 |

Allocation of General Property Tax to Transmission

| | |
|--------------------------|---------------|
| General Property Tax | \$ 1,658 |
| Wages & Salary Allocator | 5.8262% |
| Trans General | 97 |

| | |
|-------------------------------------------------|----------------|
| <u>Total Transmission Property Taxes</u> | |
| Transmission | \$ 22,810 |
| General | 97 |
| Total Transmission Property Taxes | \$ 22,906 |

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

| | Transmission Related | Production/Other Related | Total |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------|-----------------------------|----------|
| Account 454 - Rent from Electric Property | | | |
| 1 Rent from Electric Property - Transmission Related (Note 3) | 9,044 | 14,445 | 23,489 |
| 2 Total Rent Revenues (Sum Lines 1) | 9,044 | 14,445 | 23,489 |
| Account 456 - Other Electric Revenues (Note 1) | | | |
| 3 Schedule 1A | | | |
| 4 Net revenues associated with Network Integration Transmission Service (NITS) and for the transmission component of the NCEMPA contract rate for which the load is not included in the divisor. (Note 4) | 1,872 | 89,315 | 91,187 |
| 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) | 6,005 | 82,819 | 88,824 |
| 9 Revenues from Directly Assigned Transmission Facility Charges (Note 2) | 2,719 | (2,298) | 421 |
| 10 Rent or Attachment Fees associated with Transmission Facilities (Note 3) | | | - |
| 11 Gross Revenue Credits (Accounts 454 and 456) (Sum Lines 2-10) | 19,640 | 184,281 | 203,921 |
| 12 Less line 14g | (9,573) | (48,632) | (58,205) |
| 13 Total Revenue Credits | 10,067 | 135,649 | 145,716 |
| Revenue Adjustment to Determine Revenue Credit | | | |
| 14a Revenues included in lines 1-11 which are subject to 50/50 sharing. (Lines 1 + 8 + 10) | 15,049 | 97,264 | 112,313 |
| 14b Costs associated with revenues in line 14a | 4,097 | - | 4,097 |
| 14c Net Revenues (14a - 14b) | 10,952 | 97,264 | 108,216 |
| 14d 50% Share of Net Revenues (14c / 2) | 5,476 | 48,632 | 54,108 |
| 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) | 5,476 | 48,632 | 54,108 |
| 14g Line 14f less line 14a | (9,573) | (48,632) | (58,205) |

Revenue Adjustment to Determine Revenue Credit

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

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

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

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

Virginia Electric and Power Company
ATTACHMENT H-16A
Attachment 4 - Calculation of 100 Basis Point Increase in ROE
2012 (000's)

| | | | | |
|---|---------------------------------------------------|--------------------------|------------------|---------|
| A | Return and Taxes with Basis Point increase in ROE | | | |
| | Basis Point increase in ROE and Income Taxes | | (Line 130 + 140) | 337,907 |
| B | 100 Basis Point increase in ROE | (Note J from Appendix A) | Fixed | 1.00% |

| | | | | |
|---------------------------|-----------------------------------------------------------|------------------------------|----------------------------------------|----------------|
| Return Calculation | | | | |
| <u>Line Ref.</u> | | | | |
| 62 | Rate Base | | (Line 44 + 61) | 2,416,341 |
| | Long Term Interest | | | |
| 104 | Long Term Interest | | p117.62c through 67c | 387,194 |
| 105 | Less LTD Interest on Securitization Bonds | (Note P) | Attachment 8 | 0 |
| 106 | Long Term Interest | | (Line 104 - 105) | 387,194 |
| 107 | Preferred Dividends | enter positive | p118.29c | 16,496 |
| | Common Stock | | | |
| 108 | Proprietary Capital | | p112.16c,d/2 | 9,249,714 |
| 109 | Less Preferred Stock | enter negative | (Line 117) | -259,014 |
| 110 | Less Account 219 - Accumulated Other Comprehensive Income | enter negative | p112.15c,d/2 | -22,040 |
| 111 | Common Stock | | (Sum Lines 108 to 110) | 8,968,661 |
| | Capitalization | | | |
| 112 | Long Term Debt | | p112.24c,d/2 | 6,765,223 |
| 113 | Less Loss on Reacquired Debt | enter negative | p111.81c,d/2 | -9,047 |
| 114 | Plus Gain on Reacquired Debt | enter positive | p113.61c,d/2 | 4,065 |
| 115 | Less LTD on Securitization Bonds | enter negative | Attachment 8 | 0 |
| 116 | Total Long Term Debt | | (Sum Lines 112 to 115) | 6,760,241 |
| 117 | Preferred Stock | | p112.3c,d/2 | 259,014 |
| 118 | Common Stock | | (Line 111) | 8,968,661 |
| 119 | Total Capitalization | | (Sum Lines 116 to 118) | 15,987,915 |
| 120 | Debt % | Total Long Term Debt | (Line 116 / 119) | 42.3% |
| 121 | Preferred % | Preferred Stock | (Line 117 / 119) | 1.6% |
| 122 | Common % | Common Stock | (Line 118 / 119) | 56.1% |
| 123 | Debt Cost | Total Long Term Debt | (Line 106 / 116) | 0.0573 |
| 124 | Preferred Cost | Preferred Stock | (Line 107 / 117) | 0.0637 |
| 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) | 0.0242 |
| 127 | Weighted Cost of Preferred | Preferred Stock | (Line 121 * 124) | 0.0010 |
| 128 | Weighted Cost of Common | Common Stock | (Line 122 * 125) | 0.0696 |
| 129 | Total Return (R) | | (Sum Lines 126 to 128) | 0.0948 |
| 130 | Investment Return = Rate Base * Rate of Return | | (Line 62 * 129) | 229,092 |

| | | | | |
|---------------------------|-----------------------------------------------------------------|-------------------------------------------------------------|------------------------|----------------|
| Return Calculation | | | | |
| | Income Tax Rates | | | |
| 131 | FIT=Federal Income Tax Rate | | | 0.3500 |
| 132 | SIT=State Income Tax Rate or Composite | | | 0.0617 |
| 133 | p = percent of federal income tax deductible for state purposes | | Per State Tax Code | 0.0000 |
| 134 | T | $T=1 - \{[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)\} =$ | | 0.3901 |
| 135 | T/ (1-T) | | | 0.6396 |
| | ITC Adjustment | | | |
| 136 | Amortized Investment Tax Credit | enter negative | Attachment 1 | -170 |
| 137 | T/(1-T) | | (Line 135) | 0.6396 |
| 138 | ITC Adjustment Allocated to Transmission | (Note I from Appendix A) | (Line 136 * (1 + 137)) | -279 |
| 139 | Income Tax Component = | $CIT=(T/1-T) * Investment Return * (1-(WCLTD/R)) =$ | | 109,093 |
| 140 | Total Income Taxes | | (Line 138 + 139) | 108,815 |

| Line #s | Descriptions | Notes | Current Year | | | | | | | | | | | | Average | Non-electric Portion | Details | |
|---------|--------------------------------------------------------------------|--------------------------------------------|--------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|----------------------|------------|-------------------------------------|
| | | | Form 1 Dec | Jan | Feb | Mar | Apr | May | Jun | Jul | Aug | Sep | Oct | Nov | | | | Form 1 Dec |
| 8 | Electric Plant Facilities | (Notes A & Q) p201.16/d/PlantFac. Depr:Wst | 35,303,619 | 35,689,794 | 35,688,619 | 36,520,973 | 35,626,109 | 36,752,275 | 36,872,684 | 37,706,274 | 37,709,299 | 37,911,700 | 37,919,637 | 37,973,651 | 38,156,669 | 0 | 26,461,914 | Respondent is Electric Utility only |
| 15 | Accumulated Depreciation (Total Electric Plant) | (Notes A & Q) p200.2/bc | 10,189,726 | 10,461,650 | 10,462,654 | 10,466,264 | 10,492,606 | 10,533,679 | 10,551,726 | 10,586,254 | 10,616,143 | 10,648,888 | 10,669,781 | 10,699,781 | 10,744,837 | 0 | 10,522,872 | |
| 12 | Accumulated Depreciation - Electric | (Notes A & Q) p200.2/c | 109,756 | 110,432 | 112,074 | 113,592 | 115,372 | 117,168 | 118,778 | 120,787 | 123,545 | 125,400 | 127,608 | 128,983 | 129,883 | 0 | 118,418 | |
| 13 | Accumulated Common Plant Depreciation - Electric | (Notes A & Q) p356 | - | - | - | - | - | - | - | - | - | - | - | - | 0 | - | - | |
| 14 | Plant in Service | (Notes A & Q) p201.58/d/Trans:Input SH | 3,814,655 | 3,822,267 | 3,854,411 | 3,874,442 | 3,883,332 | 3,909,889 | 3,949,814 | 4,032,121 | 4,062,543 | 4,090,930 | 4,102,122 | 4,119,820 | 4,254,493 | 0 | 3,989,982 | |
| 21 | Generator Site-UPS | (Notes A & Q) p201.43/a | 201,447 | 201,405 | 201,434 | 201,437 | 201,440 | 201,440 | 201,396 | 206,877 | 208,569 | 248,652 | 250,544 | 250,602 | 250,745 | 0 | 223,537 | |
| 23 | Generator Interconnect Facilities | (Notes A & Q) p201.43/b | 39,565 | 39,472 | 39,481 | 39,481 | 39,482 | 39,469 | 39,369 | 39,322 | 39,370 | 39,322 | 39,322 | 38,887 | 38,887 | 0 | 39,390 | |
| 25 | General Interconnect Facilities | (Notes A & Q) p201.43/c | 813,776 | 818,024 | 830,849 | 833,322 | 836,335 | 839,383 | 844,066 | 839,864 | 841,650 | 880,040 | 883,136 | 883,214 | 897,146 | 0 | 849,123 | |
| 26 | Accumulated Depreciation | (Notes A & Q) p356 | - | - | - | - | - | - | - | - | - | - | - | - | 0 | - | - | |
| 32 | Transmission Accumulated Depreciation | (Notes A & Q) p219.25/d/Trans:Input SH | 861,443 | 865,298 | 865,970 | 869,059 | 872,616 | 876,332 | 880,895 | 885,170 | 887,036 | 893,006 | 897,360 | 901,485 | 906,881 | 0 | 881,732 | |
| 33 | Transmission Accumulated Depreciation - Generator Site-UPS | (Notes A & Q) p219.25/d/Trans:Input SH | 43,213 | 43,552 | 43,891 | 44,230 | 44,569 | 44,907 | 45,246 | 45,584 | 45,923 | 46,262 | 46,601 | 46,939 | 47,278 | 0 | 46,375 | |
| 34 | Transmission Accumulated Depreciation - Interconnection Facilities | (Notes A & Q) p219.25/b | 5,331 | 5,397 | 5,464 | 5,530 | 5,596 | 5,662 | 5,729 | 5,795 | 5,861 | 5,927 | 5,993 | 6,059 | 6,124 | 0 | 5,728 | |
| 36 | Accumulated General Depreciation | (Notes A & Q) p219.25/b | 310,881 | 317,949 | 320,573 | 322,585 | 324,976 | 327,958 | 327,156 | 323,340 | 325,421 | 326,771 | 327,062 | 328,806 | 333,930 | 0 | 323,446 | |
| 50 | Materials and Supplies | (Notes A & R) p27.4a/c & 16.c | - | - | - | - | - | - | - | - | - | - | - | - | - | 0 | - | |
| 68 | Common Plant O&M | (Note A) p356 | - | - | - | - | - | - | - | - | - | - | - | - | - | 0 | - | Electric |
| 86 | Depreciation-Transmission | (Note A) p336.7/b/c | - | - | - | - | - | - | - | - | - | - | - | - | - | 0 | 79,261 | Respondent is Electric Utility only |
| 91 | Depreciation-General | (Note A) p336.7/b/c | - | - | - | - | - | - | - | - | - | - | - | - | - | 0 | 27,577 | Respondent is Electric Utility only |
| 92 | Depreciation-Generator Site-UPS | (Note A) p336.7/b/c | - | - | - | - | - | - | - | - | - | - | - | - | - | 0 | 22,462 | Respondent is Electric Utility only |
| 87 | Depreciation-Generator Site-UPS | (Note A) p336.7/b/c | - | - | - | - | - | - | - | - | - | - | - | - | - | 0 | 1,852 | Respondent is Electric Utility only |
| 88 | Depreciation - Interconnection Facilities | (Note A) p336.11/b | - | - | - | - | - | - | - | - | - | - | - | - | - | 0 | 793 | Respondent is Electric Utility only |
| 96 | Common Depreciation - Electric Only | (Note A) p336.11/b | - | - | - | - | - | - | - | - | - | - | - | - | - | 0 | 0 | Respondent is Electric Utility only |
| 97 | Common Amortization - Electric Only | (Note A) p336.11/b | - | - | - | - | - | - | - | - | - | - | - | - | - | 0 | 0 | Respondent is Electric Utility only |

| Line #s | Descriptions | Notes | Current Year | | | | | | | | | | | | Totals | Non-electric Portion | Details | |
|---------------------------|-------------------------|------------------------------------|--------------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|----------------------|----------|----------------------------------------------------------------------------------------------------------------------------------------------------------|
| | | | Form 1 Dec | Jan | Feb | Mar | Apr | May | Jun | Jul | Aug | Sep | Oct | Nov | | | | Form 1 Dec |
| 63 | Transmission O&M | (Note A) p231.112/d/Trans:Input:SH | - | 1,171 | 2,010 | 1,549 | 1,549 | 1,625 | 4,272 | 3,294 | 3,188 | 4,163 | 4,763 | 3,844 | 6,499 | 104,987 | 0 | Excludes P&M admin & O&M ancillary revenue reimbursements, VA, Sales & Use Tax, Trans. deferrals, and charges for generation-related ancillary services. |
| 64 | Generator Site-UPS | (Note A) p27.9a/b | - | (2,448) | (2,548) | (2,548) | (2,542) | (2,594) | (7,380) | (7,059) | (7,400) | (7,400) | (7,681) | (7,681) | (7,681) | 0 | 116 | |
| 65 | Transmission by Others | (Note A) p27.9a/b | - | - | - | - | - | - | - | - | - | - | - | - | - | 0 | (24,816) | |
| Wages & Salary | | | | | | | | | | | | | | | | | | |
| 4 | Total Wage Expense | (Note A) p384.2/b/d/Trans:Wage | - | - | - | - | - | - | - | - | - | - | - | - | - | 0 | 557,610 | Specific Identification |
| 5 | Total AMG Wages Expense | (Note A) p384.2/b/d/Trans:Wage | - | - | - | - | - | - | - | - | - | - | - | - | - | 0 | 82,302 | Specific Identification based on plant records. The following plant investments are included: |
| 1 | Transmission Wages | (Note A) p384.2/b/d/Trans:Wage | - | - | - | - | - | - | - | - | - | - | - | - | - | 0 | 27,746 | Chickahominy-Salifer Creek, O'-Coocquan-Poheok-Van Dorc, Trans Substation Salifer Creek, Transmission Statements |
| 2 | Generator Site-UPS | (Note A) p384.2/b/d/Trans:Wage | - | - | - | - | - | - | - | - | - | - | - | - | - | 0 | 54 | Pease, Loudoun, Sub |

| Line #s | Descriptions | Notes | Current Year | | | | | | | | | | | | Average | Non-transmission Related | Details | |
|---------|--------------------------------------------|-------------------------|--------------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------------------------|--------------------------|---------|---------------|
| | | | Form 1 Dec | Jan | Feb | Mar | Apr | May | Jun | Jul | Aug | Sep | Oct | Nov | | | | Form 1 Dec |
| 30 | Plant Held for Future Use (Including Land) | (Notes C & Q) p214.47/d | 8,180 | 16,449 | 17,145 | 17,149 | 17,177 | 17,197 | 17,215 | 17,218 | 17,254 | 17,282 | 17,283 | 17,286 | 19,622 | 16.691 | 12,995 | Enter Details |
| | | | | | | | | | | | | | | | Transmission Related | | | |
| | | | | | | | | | | | | | | | Non-transmission Related | | | |
| | | | | | | | | | | | | | | | 3.6% | | | |
| | | | | | | | | | | | | | | | 12,995 | | | |

| Line #s | Descriptions | Notes | Page #s & Instructions | Form 1 Amount | EPR/DUES | Details |
|---------|------------------------------------------------------|----------|------------------------|---------------|----------|------------|
| 73 | Allocated General & Common Expenses Less EPR/DUES | (Note D) | p.22-23/Attachment 5 | 3,793 | 2,798 | See Form 1 |

| Regulatory Expense Related to Transmission Cost Support | | | | | | |
|---------------------------------------------------------|------------------------------------------------------------------------------------------------------------|----------|------------------------|---------------|----------------------|--------------------------|
| Line #s | Descriptions | Notes | Page #s & Instructions | Form 1 Amount | Transmission Related | Non-transmission Related |
| 71 | Allocated General & Common Expenses Less Regulatory Commission Exp Account 928 Directly Assigned AMG | (Note E) | p.23.18/Attachment 5 | 29,308 | | 29,308 |
| 77 | Regulatory Commission Exp Account 928 | (Note G) | p.23.18/Attachment 5 | | 0 | |

| Safety Related Advertising Cost Support | | | | | | |
|-----------------------------------------|----------------------------------------------------------------|----------|------------------------|---------------|----------------|--------------------|
| Line #s | Descriptions | Notes | Page #s & Instructions | Form 1 Amount | Safety Related | Non-safety Related |
| 81 | Directly Assigned AMG General Advertising Exp Account 930.1 | (Note F) | Attachment 5 | 4,344 | | 4,344 |

| MultiState Workgroup | | | | | | | | | |
|----------------------|-------------------------------------------------------------|----------|------------------------|-------------|-------------|-------------|---------|---------|----------------------------|
| Line #s | Descriptions | Notes | Page #s & Instructions | State 1 | State 2 | State 3 | State 4 | State 5 | Details |
| 132 | Income Tax Rates SPT- State Income Tax Rate or Composite | (Note 8) | | VA 5.61% | NC 0.25% | WV 0.21% | | | Enter Calculation 0.17% |

| Education and Out Reach Cost Support | | | | | | | |
|--------------------------------------|----------------------------------------------------------------|----------|------------------------|---------------|----------------------|-------|---------|
| Line #s | Descriptions | Notes | Page #s & Instructions | Form 1 Amount | Education & Outreach | Other | Details |
| 78 | Directly Assigned AMG General Advertising Exp Account 930.1 | (Note K) | p.23.17/B | 4,344 | 0 | 4,344 | |

| Excluded Plant Cost Support | | | | | | | |
|-----------------------------|--------------------------------------------------------------------------------------------|-------|------------------------|---------------|---------------------------------------|--|---------|
| Line #s | Descriptions | Notes | Page #s & Instructions | Form 1 Amount | Description of the Facilities | | Details |
| | Adjustment to Remove Revenue Requirements Associated with Excluded Transmission Facilities | | | 0 | General Description of the Facilities | | |
| | | | | | None | | |

| 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 \$ | Enter \$ | | Enter \$ | |
| | Less: 1. Public Safety Reserves | | | 6,089 | 6,297 | 6,193 | 100% | 6,089 | |
| | 2. Labor Related - General Plant related or Common Plant related | | | 1,344 | 835 | 839 | 5.926% | 49 | |
| | 3. Plant Related | | | 3,521 | 2,571 | 3,046 | 14.15% | 431 | |
| | 4. Other | | | 237,881 | 194,658 | 216,269 | 0.07% | - | |
| | Total Transmission Related Reserves | | | - | - | - | - | 6,687 | To line 47 |

| Prepayments | | | | | | | | | |
|-------------|---------------------------------------------------------------------------------------|-------|------------------------|------------------------|---------------------|-----------------|------------|-----------------------------|---------|
| Line #s | Descriptions | Notes | Page #s & Instructions | Beginning Year Balance | End of Year Balance | Average Balance | Allocation | Transmission Related Amount | Details |
| 48 | Prepayments: Public Safety Reserves Pension Liabilities (if any in Account 242) | | | 46 | 47 | 47 | 5.926% | 3 | |
| | Prepayments: Prepaid Pensions (not included in Prepayments) | | | 22,356 | 21,534 | 21,945 | 5.926% | 1,279 | |

| Line #s | Descriptions | Notes | Page #s & Instructions | Beginning Year Balance | End of Year Balance | Average Balance | Description of the Credits |
|-----------------------------|-------------------------------------------------------------------------------------------|----------|------------------------|------------------------|---------------------|-----------------|------------------------------------|
| 58 | Network Credits | | | | | | General Description of the Credits |
| 59 | Outstanding Network Credits | (Note N) | From PJM | | | | None |
| 59 | Less Accumulated Depreciation Associated with Facilities with Outstanding Network Credits | (Note N) | From PJM | | | | None |
| Extraordinary Property Loss | | | | | | | |
| 89 | | | | | | | Add more lines if necessary |

| Line #s | Descriptions | Notes | Page #s & Instructions | Amount | # of Years | Amortization | Wt Interest |
|---------|--------------|-------|------------------------|--------|------------|--------------|-------------|
| 89 | | | | \$ | | \$ | |

| Line #s | Descriptions | Notes | Page #s & Instructions | Amount | # of Years | Amortization | Wt Interest |
|------------------------------------------------------|--------------|-------|------------------------|----------|------------|--------------|-------------|
| Interest on Outstanding Network Credits Cost Support | | | | | | | |
| | | | | 0 | | | |
| | | | | Enter \$ | | | |
| Add more lines if necessary | | | | | | | |

| Line #s | Descriptions | Notes | Page #s & Instructions | Amount | # of Years | Amortization | Wt Interest |
|----------------------------------------------------------------------|-----------------------------------------------------|-------|------------------------|--------|------------|--------------|-------------|
| Facility Credits under Section 30.9 of the PJM OATT | | | | | | | |
| 165 | Network Zeroal Service Rate | | | | | | |
| 165 | Facility Credits under Section 30.9 of the PJM OATT | | | 485 | | | |
| Description & PJM Documentation OUE/INCE/EMC Transmission Changes | | | | | | | |

| Line #s | Descriptions | Notes | Page #s & Instructions | Amount | # of Years | Amortization | Wt Interest |
|---------------------------------------------|-----------------------------|-------|------------------------|----------|------------|--------------|-------------|
| PJM Load Cost Support | | | | | | | |
| 169 | Network Zeroal Service Rate | | | | | | |
| 169 | TCR Peak | | | Enter | | | |
| | | | | 20,084.7 | | | |
| Description & PJM Documentation TCR Peak | | | | | | | |

| Line #s | Descriptions | Notes | Page #s & Instructions | Amount | # of Years | Amortization | Wt Interest |
|--------------------------------------------------------|---------------------------------|-------|------------------------|----------|------------|--------------|-------------|
| AMG Expenses - Other Post Employment Benefits | | | | | | | |
| | | | | 341,354 | | | |
| | | | | (13,424) | | | |
| | | | | 2,688 | | | |
| 69 | Current Year Total AMG Expenses | | | 335,388 | | | |
| Description & PJM Documentation Fixed (2008 actual) | | | | | | | |

| Line #s | Descriptions | Notes | Page #s & Instructions | Amount | # of Years | Amortization | Wt Interest |
|----------------------------------------------------------|----------------------------------------------------------|-------|------------------------|---------|------------|--------------|-------------|
| Interest on Long-Term Debt | | | | | | | |
| 104 | Interest on Long-Term Debt | | | 387,885 | | | |
| 104 | Less Interest on Short-Term Debt Included in Account 430 | | | (66.1) | | | |
| | Total Interest on Long-Term Debt | | | 387,794 | | | |
| Description & PJM Documentation p17.6.02 through 6.0c | | | | | | | |

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

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

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

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

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

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

Summary of Formula Rate Process including True-Up Adjustment

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

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

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

Calendar Year Do for Each Calendar Year beginning in 2009

| | | |
|---|------------------------------------------------------------------------------------------------------------|------------|
| A | ATRR based on actual costs included for the previous calendar year but excludes the true-up adjustment. | 493,469.73 |
| B | ATRR based on projected costs included for the previous calendar year but excludes the true-up adjustment. | 480,027.55 |
| C | Difference (A-B) | 13,442 |
| D | Future Value Factor $(1+i)^{24}$ | 1.00000 |
| E | True-up Adjustment (C*D) | 13,442 |

Where:

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

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

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

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

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

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

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

Summary of Formula Rate Process including True-Up Adjustment

Month Year Action

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

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

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

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

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

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

1 New Plant Carrying Charge

2 Fixed Charge Rate (FCR) if not a CIAC

| | | Formula Line | | |
|---|---|--------------|-------------------------------------------------------------------------------------|----------|
| 3 | A | 154 | Net Plant Carrying Charge without Depreciation | 14.5208% |
| 4 | B | 161 | Net Plant Carrying Charge with 100 Basis Point increase in ROE without Depreciation | 15.2886% |
| 5 | C | | Line B less Line A | 0.7678% |

6 FCR if a CIAC

| | | | | |
|---|---|-----|-------------------------------------------------------------------------|---------|
| 7 | D | 155 | Net Plant Carrying Charge without Depreciation, Return, or Income Taxes | 3.6140% |
|---|---|-----|-------------------------------------------------------------------------|---------|

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

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

| Details | | Project A | | | | Project B | | | |
|-------------|-------------------------------------|--------------|---------------------------------|-----------|-----------|--------------|---------------------------------------|---------|--|
| Schedule 12 | (Yes or No) | Yes | b0217 | | | Yes | b0222 | | |
| Life | | 51 | Upgrade Mt.Storm - Doubs 500 kV | | | 51 | Install 150 MVAR capacitor at Loudoun | | |
| 13 | FCR W/O incentive Line 3 | 14.5208% | | | | 14.5208% | | | |
| 14 | Incentive Factor (Basis Points/100) | 0 | | | | 0 | | | |
| 15 | FCR W incentive L.13 +(L.14*L5) | 14.5208% | | | | 14.5208% | | | |
| 16 | Investment | 1,911,923 | | | | 1,671,946 | | | |
| 17 | Annual Depreciation Exp | 37,489 | | | | 32,783 | | | |
| 18 | In Service Month (1-12) | 12 | | | | 9 | | | |
| 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 | 247,992 | |
| 33 | W incentive 2012 | 1,760,406 | 37,489 | 1,722,918 | 1,498,468 | 32,783 | 1,465,685 | 247,992 | |

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* | 282,334 | 241,136 |
| B | Projected Revenue Requirement with Incentive for Previous Calendar Year* | 282,334 | 241,136 |
| C | Actual Revenue Requirement without Incentive for Previous Calendar Year * | 290,391 | 247,992 |
| D | Actual Revenue Requirement with Incentive for Previous Calendar Year * | 290,391 | 247,992 |
| E | True-Up Adjustment Before Interest without Incentive for Previous Calendar Year (C-A) | 8,057 | 6,856 |
| F | True-Up Adjustment Before Interest with Incentive for Previous Calendar Year (B-D) | 8,057 | 6,856 |
| G | Future Value Factor (1+i)^24 months from Attachment 6 | - | - |
| H | True-Up Adjustment without Incentive (E*G) | - | - |
| I | True-Up Adjustment with Incentive (F*G) | - | - |

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

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

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

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

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

| Project E | | | | Project G-1 | | | | Project G-2 | | | |
|-----------|-------------------------------------|-----------|-----------|-------------|----------------------------------|-----------|-----------|-------------|----------------------------------|-----------|---------|
| Yes | B0226 | | | Yes | B0403 | | | Yes | B0403 | | |
| 51 | Install 500/230 kV transformer at | | | 51 | 2nd Dooms 500/230 kV transformer | | | 51 | 2nd Dooms 500/230 kV transformer | | |
| 14.5208% | Clifton and Clifton 500 KV 150 MVAR | | | 14.5208% | addition | | | 14.5208% | addition | | |
| 0 | capacitor | | | 0 | | | | 0 | Spare Transformer Addition | | |
| 14.5208% | | | | 14.5208% | | | | 14.5208% | | | |
| 8,241,202 | | | | 7,173,623 | | | | 2,414,294 | | | |
| 161,592 | | | | 140,659 | | | | 47,339 | | | |
| 8 | | | | 11 | | | | 4 | | | |
| 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 | 1,243,888 | 6,593,403 | 140,659 | 6,452,744 | 1,087,859 | 2,286,084 | 47,339 | 2,238,745 | 375,859 |
| 7,534,236 | 161,592 | 7,372,644 | 1,243,888 | 6,593,403 | 140,659 | 6,452,744 | 1,087,859 | 2,286,084 | 47,339 | 2,238,745 | 375,859 |

| | | | |
|--|-----------|-----------|---------|
| | 1,211,302 | 1,057,684 | 365,393 |
| | 1,211,302 | 1,057,684 | 365,393 |
| | 1,243,888 | 1,087,859 | 375,859 |
| | 1,243,888 | 1,087,859 | 375,859 |
| | 32,586 | 30,175 | 10,466 |
| | 32,586 | 30,175 | 10,466 |
| | - | - | - |
| | - | - | - |

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

| Project H-1 | | | | Project H-2 | | | | Project H-3 | | | |
|-------------|--------------------------------------------|------------|-----------|-------------|--------------------------------------------|------------|-----------|-------------|--------------------------------------------|------------|-----------|
| Yes | b0328.1 | | | Yes | b0328.1 | | | Yes | b0328.1 | | |
| 51 | Build new Meadowbrook-Loudon 500kV circuit | | | 51 | Build new Meadowbrook-Loudon 500kV circuit | | | 51 | Build new Meadowbrook-Loudon 500kV circuit | | |
| 14.5208% | (30 of 50 miles) | | | 14.5208% | (30 of 50 miles) | | | 14.5208% | (30 of 50 miles) | | |
| 1.5 | | | | 1.5 | | | | 1.5 | | | |
| 15.6725% | line 2101 v11 | | | 15.6725% | Line 2030 & 559 v12 & v13 | | | 15.6725% | Line 580 - Phase 1 | | |
| 21,850,320 | | | | 45,089,209 | | | | 13,581,000 | | | |
| 428,438 | | | | 884,102 | | | | 266,294 | | | |
| 6 | | | | 12 | | | | 7 | | | |
| Beginning | Depreciation | Ending | Rev Req | Beginning | Depreciation | Ending | Rev Req | Beginning | Depreciation | Ending | Rev Req |
| 21,850,320 | 232,070 | 21,618,250 | | 45,089,209 | 36,838 | 45,052,371 | | | | | |
| 21,850,320 | 232,070 | 21,618,250 | | 45,089,209 | 36,838 | 45,052,371 | | | | | |
| 21,618,250 | 428,438 | 21,189,812 | | 45,052,371 | 884,102 | 44,168,269 | | 13,581,000 | 122,051 | 13,458,949 | |
| 21,618,250 | 428,438 | 21,189,812 | | 45,052,371 | 884,102 | 44,168,269 | | 13,581,000 | 122,051 | 13,458,949 | |
| 21,189,812 | 428,438 | 20,761,374 | | 44,168,269 | 884,102 | 43,284,167 | | 13,458,949 | 266,294 | 13,192,654 | |
| 21,189,812 | 428,438 | 20,761,374 | | 44,168,269 | 884,102 | 43,284,167 | | 13,458,949 | 266,294 | 13,192,654 | |
| 20,761,374 | 428,438 | 20,332,937 | 3,412,039 | 43,284,167 | 884,102 | 42,400,065 | 7,105,099 | 13,192,654 | 266,294 | 12,926,360 | 2,162,633 |
| 20,761,374 | 428,438 | 20,332,937 | 3,648,691 | 43,284,167 | 884,102 | 42,400,065 | 7,598,534 | 13,192,654 | 266,294 | 12,926,360 | 2,313,046 |

| | | | |
|--|-----------|-----------|-----------|
| | 3,316,990 | 6,907,002 | 2,102,221 |
| | 3,538,391 | 7,368,642 | 2,242,940 |
| | 3,412,039 | 7,105,099 | 2,162,633 |
| | 3,648,691 | 7,598,534 | 2,313,046 |
| | 95,049 | 198,097 | 60,412 |
| | 110,300 | 229,891 | 70,105 |
| | - | - | - |
| | - | - | - |

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

| Project H-4 | | | | Project H-5 | | | | Project H-6 | | | |
|------------------------------------------------------------------------|---------------------------------------------------------------------------------------|------------|-----------|------------------------------------------------------------------------|---------------------------------------------------------------------------------------|------------|-----------|------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------|------------|-----------|
| Yes 51 14.5208% 1.5 15.6725% 11,224,282 220,084 4 | b0328.1 Build new Meadowbrook-Loudon 500kV circuit (30 of 50 miles) Line 124 | | | Yes 51 14.5208% 1.5 15.6725% 14,655,559 287,364 6 | b0328.1 Build new Meadowbrook-Loudon 500kV circuit (30 of 50 miles) Line 114 | | | Yes 51 14.5208% 1.5 15.6725% 16,900,800 331,388 9 | b0328.1 Build new Meadowbrook-Loudon 500kV circuit (30 of 50 miles) Clevenger DP/580 | | |
| Beginning | Depreciation | Ending | Rev Req | Beginning | Depreciation | Ending | Rev Req | Beginning | Depreciation | Ending | Rev Req |
| 11,224,282 | 155,893 | 11,068,389 | | 14,655,559 | 155,655 | 14,499,904 | | 16,900,800 | 96,655 | 16,804,145 | |
| 11,224,282 | 155,893 | 11,068,389 | | 14,655,559 | 155,655 | 14,499,904 | | 16,900,800 | 96,655 | 16,804,145 | |
| 11,068,389 | 220,084 | 10,848,305 | | 14,499,904 | 287,364 | 14,212,540 | | 16,804,145 | 331,388 | 16,472,757 | |
| 11,068,389 | 220,084 | 10,848,305 | | 14,499,904 | 287,364 | 14,212,540 | | 16,804,145 | 331,388 | 16,472,757 | |
| 10,848,305 | 220,084 | 10,628,221 | 1,779,360 | 14,212,540 | 287,364 | 13,925,176 | 2,330,268 | 16,472,757 | 331,388 | 16,141,369 | 2,699,296 |
| 10,848,305 | 220,084 | 10,628,221 | 1,903,038 | 14,212,540 | 287,364 | 13,925,176 | 2,492,306 | 16,472,757 | 331,388 | 16,141,369 | 2,887,113 |

| | | | |
|--|-----------|-----------|-----------|
| | 1,744,051 | 2,269,361 | 2,623,861 |
| | 1,860,720 | 2,421,236 | 2,799,574 |
| | 1,779,360 | 2,330,268 | 2,699,296 |
| | 1,903,038 | 2,492,306 | 2,887,113 |
| | 35,309 | 60,906 | 75,435 |
| | 42,319 | 71,069 | 87,539 |
| | - | - | - |
| | - | - | - |

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

| Project H-7 | | | | Project H-8 | | | | Project H-9 | | | |
|-------------|--------------------------------------------|------------|-----------|-------------|--------------------------------------------|------------|------------|-------------|------------------------------------|------------|-----------|
| Yes | b0328.1 | | | Yes | b0328.1 | | | Yes | b0328.3 | | |
| 51 | Build new Meadowbrook-Loudon 500kV circuit | | | 51 | Build new Meadowbrook-Loudon 500kV circuit | | | 51 | Upgrade Mt Storm 500 kV Substation | | |
| 14.5208% | (30 of 50 miles) | | | 14.5208% | (30 of 50 miles) | | | 14.5208% | | | |
| 1.5 | | | | 1.5 | | | | 1.5 | | | |
| 15.6725% | Line 580 - Phase 2 | | | 15.6725% | Line 535 | | | 15.6725% | | | |
| 11,362,770 | | | | 90,096,502 | | | | 13,726,825 | | | |
| 222,799 | | | | 1,766,598 | | | | 269,153 | | | |
| 12 | | | | 4 | | | | 5 | | | |
| Beginning | Depreciation | Ending | Rev Req | Beginning | Depreciation | Ending | Rev Req | Beginning | Depreciation | Ending | Rev Req |
| 11,362,770 | 9,283 | 11,353,487 | | 90,096,502 | 1,251,340 | 88,845,162 | | 13,726,825 | 168,221 | 13,558,604 | |
| 11,362,770 | 9,283 | 11,353,487 | | 90,096,502 | 1,251,340 | 88,845,162 | | 13,726,825 | 168,221 | 13,558,604 | |
| 11,353,487 | 222,799 | 11,130,687 | | 88,845,162 | 1,766,598 | 87,078,564 | 14,539,320 | 13,558,604 | 269,153 | 13,289,451 | 2,218,423 |
| 11,130,687 | 222,799 | 10,907,888 | 1,822,883 | 88,845,162 | 1,766,598 | 87,078,564 | 15,552,423 | 13,558,604 | 269,153 | 13,289,451 | 2,373,034 |
| 11,130,687 | 222,799 | 10,907,888 | 1,949,797 | | | | | | | | |

These segments had the same in-service month.

Project H-8A + Project H-8B = Project H-8

| | | | | | |
|--|-----------|------------|-----------|------------|-----------|
| | 1,771,909 | 13,106,215 | 2,100,964 | 15,207,179 | 2,064,279 |
| | 1,890,644 | 13,985,203 | 2,241,957 | 16,227,160 | 2,202,752 |
| | 1,822,883 | | | 14,539,320 | 2,218,423 |
| | 1,949,797 | | | 15,552,423 | 2,373,034 |
| | 50,974 | | | (667,859) | 154,143 |
| | 59,153 | | | (674,737) | 170,282 |
| | - | | | - | - |
| | - | | | - | - |
| | - | | | - | - |

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

| Project H-10 | | | | | Project I-1 | | | | | Project I-2A | | | | |
|--------------|-----------------------------------|-----------|---------|--|-------------|----------------------------------------------------------------------------------------------------|-----------|---------|--|--------------|----------------------------------------------------------------------------------------------------|------------|-----------|--|
| Yes | b0328.4 | | | | Yes | b0329 | | | | Yes | b0329 | | | |
| 51 | Upgrade Loudoun 500 kV Substation | | | | 51 | Carson-Suffolk 500 kV line + Suffolk 500/230 # 2 transformer + Suffolk - Thrasher 230kV line | | | | 51 | Carson-Suffolk 500 kV line + Suffolk 500/230 # 2 transformer + Suffolk - Thrasher 230kV line | | | |
| 14.5208% | | | | | 14.5208% | | | | | 14.5208% | | | | |
| 1.5 | | | | | 1.5 | | | | | 1.5 | | | | |
| 15.6725% | | | | | 15.6725% | | | | | 15.6725% | | | | |
| 3,123,926 | | | | | 2,434,850 | Cost associated with below 500 kV elements. | | | | 38,982,049 | Cost associated with below 500 kV elements. | | | |
| 61,253 | | | | | 47,742 | | | | | 764,354 | | | | |
| 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 | | | | | | | |
| | | | | | 2,432,861 | 47,742 | 2,385,119 | | | | | | | |
| | | | | | 2,432,861 | 47,742 | 2,385,119 | | | | | | | |
| 3,123,926 | 38,283 | 3,085,643 | | | 2,385,119 | 47,742 | 2,337,376 | | | 38,982,049 | 414,025 | 38,568,024 | | |
| 3,123,926 | 38,283 | 3,085,643 | | | 2,385,119 | 47,742 | 2,337,376 | | | 38,982,049 | 414,025 | 38,568,024 | | |
| 3,085,643 | 61,253 | 3,024,389 | 504,865 | | 2,337,376 | 47,742 | 2,289,634 | 383,680 | | 38,568,024 | 764,354 | 37,803,670 | 6,309,225 | |
| 3,085,643 | 61,253 | 3,024,389 | 540,051 | | 2,337,376 | 47,742 | 2,289,634 | 410,326 | | 38,568,024 | 764,354 | 37,803,670 | 6,749,032 | |

These segments had the same in-service month.

| | | | |
|--|---------|---------|-----------------|
| | 410,137 | 372,978 | |
| | 437,649 | 397,907 | Project I-2A + |
| | 504,865 | 383,680 | 5,342,969 |
| | 540,051 | 410,326 | Project I-2AA = |
| | 94,727 | 10,702 | 5,701,378 |
| | 102,401 | 12,419 | Project I-2A |
| | - | - | 10,875,832 |
| | - | - | 11,605,543 |
| | - | - | 6,309,225 |
| | - | - | 6,749,032 |
| | - | - | (4,566,607) |
| | - | - | (4,856,511) |

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

| Project I-2B | | | | Project J | | | | Project K-1 | | | |
|--------------|----------------------------------------------------------------------------------------------|-------------|------------|-----------|----------------------------------|--------|---------|-------------|------------------------------------------|------------|-----------|
| Yes | | | | Yes | | | | No | | | |
| 51 | b0329 | | | 51 | b0512 | | | 51 | Loudoun Bank # 1 transformer replacement | | |
| 14.5208% | Carson-Suffolk 500 kV line + Suffolk 500/230 # 2 transformer + Suffolk - Thrasher 230kV line | | | 14.5208% | MAPP Project -- Dominion Portion | | | 14.5208% | | | |
| 1.5 | | | | 1.5 | | | | 1.5 | | | |
| 15.6725% | | | | 15.6725% | | | | 15.6725% | | | |
| 163,310,192 | Cost associated with Regional Facilities and Necessary Lower Voltage Facilities. | | | - | | | | 13,672,006 | | | |
| 3,202,161 | | | | - | | | | 268,079 | | | |
| 5 | | | | - | | | | 12 | | | |
| Beginning | Depreciation | Ending | Rev Req | Beginning | Depreciation | Ending | Rev Req | Beginning | Depreciation | Ending | Rev Req |
| | | | | | | | | 13,672,006 | 11,170 | 13,660,836 | |
| | | | | | | | | 13,672,006 | 11,170 | 13,660,836 | |
| | | | | | | | | 13,660,836 | 268,079 | 13,392,758 | |
| | | | | | | | | 13,660,836 | 268,079 | 13,392,758 | |
| | | | | | | | | 13,392,758 | 268,079 | 13,124,679 | |
| 163,310,192 | 2,001,350 | 161,308,842 | | | | | | 13,392,758 | 268,079 | 13,124,679 | |
| 163,310,192 | 2,001,350 | 161,308,842 | | | | | | 13,124,679 | 268,079 | 12,856,600 | 2,154,417 |
| 161,308,842 | 3,202,161 | 158,106,681 | 26,392,925 | | | | | 13,124,679 | 268,079 | 12,856,600 | 2,304,037 |
| 161,308,842 | 3,202,161 | 158,106,681 | 28,232,363 | | | | | | | | |

These segments had the same in-service month.

| | | | | | |
|--|----------------|-----------------|--------------|---|-----------|
| | Project I-2B + | Project I-2BB = | Project I-2B | | |
| | 15,089,034 | 3,847,241 | 18,936,275 | - | 2,083,291 |
| | 16,101,214 | 4,105,423 | 20,206,637 | - | 2,222,531 |
| | | | 26,392,925 | - | 2,154,417 |
| | | | 28,232,363 | - | 2,304,037 |
| | | | 7,456,650 | - | 71,126 |
| | | | 8,025,726 | - | 81,506 |
| | | | - | - | - |
| | | | - | - | - |
| | | | - | - | - |

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

| Project K-2 | | | | Project L-1a | | | | Project L-1b | | | |
|-----------------------------------------------------------------------|------------------------------------------|------------|-----------|-----------------------------------------------------------------------|-------------------------------------|------------|-----------|----------------------------------------------------------------------|-------------------------------|-----------|---------|
| No 51 14.5208% 1.5 15.6725% 14,628,051 286,825 5 | Loudoun Bank # 2 transformer replacement | | | No 51 14.5208% 1.5 15.6725% 10,714,404 210,086 7 | Ox Bank # 1 transformer replacement | | | No 51 14.5208% 1.5 15.6725% 3,072,185 60,239 12 | Ox Bank # 1 transformer spare | | |
| Beginning | Depreciation | Ending | Rev Req | Beginning | Depreciation | Ending | Rev Req | Beginning | Depreciation | Ending | Rev Req |
| | | | | | | | | | | | |
| | | | | 10,714,404 | 96,290 | 10,618,114 | | 3,072,185 | 2,510 | 3,069,675 | |
| | | | | 10,714,404 | 96,290 | 10,618,114 | | 3,072,185 | 2,510 | 3,069,675 | |
| 14,628,051 | 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 | 2,322,423 | 10,197,942 | 210,086 | 9,987,855 | 1,675,651 | 2,949,197 | 60,239 | 2,888,958 | 484,111 |
| 14,161,961 | 286,825 | 13,875,137 | 2,483,882 | 10,197,942 | 210,086 | 9,987,855 | 1,791,896 | 2,949,197 | 60,239 | 2,888,958 | 517,731 |

| | | | |
|--|-----------|-----------|---------|
| | 2,257,592 | 1,628,962 | 470,608 |
| | 2,408,647 | 1,737,716 | 502,061 |
| | 2,322,423 | 1,675,651 | 484,111 |
| | 2,483,882 | 1,791,896 | 517,731 |
| | 64,831 | 46,689 | 13,503 |
| | 75,235 | 54,180 | 15,670 |
| | - | - | - |
| | - | - | - |

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

| Project L-2 | | | | Project M | | | | Project N | | | |
|-------------|-------------------------------------|------------|-----------|------------|-----------------------------------------|------------|-----------|------------|-----------------------------------------|------------|-----------|
| No | | | | No | | | | No | | | |
| 51 | Ox Bank # 2 transformer replacement | | | 51 | Yadkin Bank # 2 transformer replacement | | | 51 | Carson Bank # 1 transformer replacement | | |
| 14.5208% | | | | 14.5208% | | | | 14.5208% | | | |
| 1.5 | | | | 1.5 | | | | 1.5 | | | |
| 15.6725% | | | | 15.6725% | | | | 15.6725% | | | |
| 11,501,538 | | | | 16,559,471 | | | | 18,855,036 | | | |
| 225,520 | | | | 324,696 | | | | 369,707 | | | |
| 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 | | | | | | | | | |
| 11,501,538 | 178,537 | 11,323,001 | | 16,559,471 | 175,877 | 16,383,594 | | 18,855,036 | 231,067 | 18,623,969 | |
| 11,323,001 | 225,520 | 11,097,481 | | 16,559,471 | 175,877 | 16,383,594 | | 18,855,036 | 231,067 | 18,623,969 | |
| 11,323,001 | 225,520 | 11,097,481 | | 16,383,594 | 324,696 | 16,058,899 | | 18,623,969 | 369,707 | 18,254,263 | |
| 11,097,481 | 225,520 | 10,871,960 | | 16,383,594 | 324,696 | 16,058,899 | | 18,623,969 | 369,707 | 18,254,263 | |
| 11,097,481 | 225,520 | 10,871,960 | | 16,058,899 | 324,696 | 15,734,203 | 2,632,994 | 18,254,263 | 369,707 | 17,884,556 | 2,993,520 |
| 10,871,960 | 225,520 | 10,646,440 | 1,787,837 | 16,058,899 | 324,696 | 15,734,203 | 2,816,083 | 18,254,263 | 369,707 | 17,884,556 | 3,201,635 |
| 10,871,960 | 225,520 | 10,646,440 | 1,911,756 | 16,058,899 | 324,696 | 15,734,203 | 2,816,083 | 18,254,263 | 369,707 | 17,884,556 | 3,201,635 |

| | | | |
|--|-----------|-----------|-----------|
| | 1,738,066 | 2,556,144 | 2,851,810 |
| | 1,853,999 | 2,727,212 | 3,042,623 |
| | 1,787,837 | 2,632,994 | 2,993,520 |
| | 1,911,756 | 2,816,083 | 3,201,635 |
| | 49,771 | 76,850 | 141,711 |
| | 57,757 | 88,871 | 159,012 |
| | - | - | - |
| | - | - | - |

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

| Project O | | | | Project P | | | | Project Q | | | |
|------------------------------------------------------------------------|--------------------------------------------|------------|-----------|-----------------------------------------------------------------------|----------------------------------------|------------|-----------|------------------------------------------------------------------------|-----------------------------------------|------------|-----------|
| No 51 14.5208% 1.5 15.6725% 10,471,304 205,320 12 | Lexington Bank # 1 transformer replacement | | | No 51 14.5208% 1.5 15.6725% 18,897,625 370,542 8 | Dooms Bank # 7 transformer replacement | | | No 51 14.5208% 1.5 15.6725% 12,056,414 236,400 12 | Valley Bank # 1 transformer replacement | | |
| Beginning | Depreciation | Ending | Rev Req | Beginning | Depreciation | Ending | Rev Req | Beginning | Depreciation | Ending | Rev Req |
| | | | | | | | | | | | |
| 10,471,304 | 8,555 | 10,462,749 | | 18,897,625 | 138,953 | 18,758,672 | | 12,056,414 | 9,850 | 12,046,564 | |
| 10,471,304 | 8,555 | 10,462,749 | | 18,897,625 | 138,953 | 18,758,672 | | 12,056,414 | 9,850 | 12,046,564 | |
| 10,462,749 | 205,320 | 10,257,429 | 1,709,682 | 18,758,672 | 370,542 | 18,388,130 | 3,067,539 | 12,046,564 | 236,400 | 11,810,164 | |
| 10,462,749 | 205,320 | 10,257,429 | 1,829,005 | 18,758,672 | 370,542 | 18,388,130 | 3,281,458 | 11,810,164 | 236,400 | 11,573,763 | 1,934,161 |
| | | | | | | | | | | | |

| | | | |
|--|-----------|-----------|-----------|
| | 1,425,607 | 3,013,154 | 1,828,498 |
| | 1,521,400 | 3,215,446 | 1,951,026 |
| | 1,709,682 | 3,067,539 | 1,934,161 |
| | 1,829,005 | 3,281,458 | 2,068,824 |
| | 284,076 | 54,384 | 105,663 |
| | 307,605 | 66,012 | 117,797 |
| | - | - | - |
| | - | - | - |
| | - | - | - |

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

| Project R-1 | | | | Project R-2 | | | | Project R-3 | | | |
|--------------------------------------------------|--------------|------------|------------|--------------------------------------------------|--------------|------------|-----------|--------------------------------------------------|--------------|------------|-----------|
| s0124 Garrisonville 230 kV UG line Phase 1 | | | | s0124 Garrisonville 230 kV UG line Phase 2 | | | | s0124 Garrisonville 230 kV UG line Phase 3 | | | |
| No | | | | No | | | | No | | | |
| 51 | | | | 51 | | | | 51 | | | |
| 14.5208% | | | | 14.5208% | | | | 14.5208% | | | |
| 1.25 | | | | 1.25 | | | | 1.25 | | | |
| 15.4805% | | | | 15.4805% | | | | 15.4805% | | | |
| 92,038,769 | | | | 32,204,664 | | | | 13,383,673 | | | |
| 1,804,682 | | | | 631,464 | | | | 262,425 | | | |
| 6 | | | | 6 | | | | 2 | | | |
| Beginning | Depreciation | Ending | Rev Req | Beginning | Depreciation | Ending | Rev Req | Beginning | Depreciation | Ending | Rev Req |
| | | | | | | | | | | | |
| 92,038,769 | 977,536 | 91,061,233 | | | | | | | | | |
| 92,038,769 | 977,536 | 91,061,233 | | 32,204,664 | 342,043 | 31,862,621 | | | | | |
| 91,061,233 | 1,804,682 | 89,256,551 | | 32,204,664 | 342,043 | 31,862,621 | | | | | |
| 91,061,233 | 1,804,682 | 89,256,551 | | 31,862,621 | 631,464 | 31,231,157 | 5,212,309 | 13,383,673 | 229,622 | 13,154,051 | 1,915,518 |
| 89,256,551 | 1,804,682 | 87,451,870 | 14,634,376 | 31,862,621 | 631,464 | 31,231,157 | 5,515,094 | 13,383,673 | 229,622 | 13,154,051 | 2,026,952 |
| 89,256,551 | 1,804,682 | 87,451,870 | 15,482,394 | | | | | | | | |

| | | |
|------------|-----------|-----------|
| 14,051,915 | 4,726,553 | 1,664,616 |
| 14,835,591 | 4,990,824 | 1,757,846 |
| 14,634,376 | 5,212,309 | 1,915,518 |
| 15,482,394 | 5,515,094 | 2,026,952 |
| 582,461 | 485,756 | 250,901 |
| 646,802 | 524,270 | 269,106 |
| - | - | - |
| - | - | - |

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

| Project S-1 | | | | Project S-2 | | | | Project T-1 | | | |
|-------------|------------------------------------------------------------|------------|------------|-------------|------------------------------------------------------------|-----------|---------|-------------|---------------------------------------------------------|---------|---------|
| No 51 | s0133 Pleasant View Hamilton 230kV transmission line | | | No 51 | s0133 Pleasant View Hamilton 230kV transmission line | | | Yes 51 | b0768 Glen Carlyn Line 251 GIB substation project | | |
| 14.5208% | | | | 14.5208% | | | | 14.5208% | Loop Line 251 Idylwood -- Arlington into the GIS sub | | |
| 1.25 | | | | 1.25 | | | | 1.25 | | | |
| 15.4805% | | | | 15.4805% | | | | 15.4805% | | | |
| 84,701,301 | | | | 1,298,462 | | | | 205,578 | | | |
| 1,660,810 | | | | 25,460 | | | | 4,031 | | | |
| 10 | | | | 2 | | | | 6 | | | |
| Beginning | Depreciation | Ending | Rev Req | Beginning | Depreciation | Ending | Rev Req | Beginning | Depreciation | Ending | Rev Req |
| 84,701,301 | 346,002 | 84,355,299 | | | | | | 205,578 | 2,183 | 203,395 | |
| 84,701,301 | 346,002 | 84,355,299 | | | | | | 205,578 | 2,183 | 203,395 | |
| 84,355,299 | 1,660,810 | 82,694,489 | | 1,298,462 | 22,278 | 1,276,184 | | 203,395 | 4,031 | 199,364 | |
| 84,355,299 | 1,660,810 | 82,694,489 | | 1,298,462 | 22,278 | 1,276,184 | | 203,395 | 4,031 | 199,364 | |
| 82,694,489 | 1,660,810 | 81,033,679 | 13,548,089 | 1,276,184 | 25,460 | 1,250,724 | 208,923 | 199,364 | 4,031 | 195,333 | 32,687 |
| 82,694,489 | 1,660,810 | 81,033,679 | 14,333,815 | 1,276,184 | 25,460 | 1,250,724 | 221,050 | 199,364 | 4,031 | 195,333 | 34,582 |

| | | | |
|--|------------|-----------|---------|
| | 11,320,254 | 1,040,474 | 35,052 |
| | 11,952,128 | 1,098,613 | 37,006 |
| | 13,548,089 | 208,923 | 32,687 |
| | 14,333,815 | 221,050 | 34,582 |
| | 2,227,835 | (831,551) | (2,364) |
| | 2,381,687 | (877,563) | (2,425) |
| | - | - | - |
| | - | - | - |
| | - | - | - |

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

| Project T-2 | | | | Project U-1 | | | | Project U-2 | | | |
|-------------|---------------------------------------------|------------|-----------|-------------|----------------------------|-----------|---------|-------------|--------------------------------|------------|-----------|
| Yes | b0768 | | | Yes | b0453.1 | | | Yes | b0453.2 | | |
| 51 | Glen Carlyn Line 251 GIB substation project | | | 51 | Convert Remington - Sowego | | | 51 | Add Sowego - Gainsville 230 kV | | |
| 14.5208% | | | | 14.5208% | 115kV to 230kV | | | 14.5208% | | | |
| 1.25 | Loop Line 251 Idylwood -- Arlington into | | | 1.25 | | | | 1.25 | | | |
| 15.4805% | the GIS sub | | | 15.4805% | | | | 15.4805% | | | |
| 23,483,583 | | | | 1,472,605 | | | | 13,477,012 | | | |
| 460,462 | | | | 28,875 | | | | 264,255 | | | |
| 6 | | | | 9 | | | | 5 | | | |
| Beginning | Depreciation | Ending | Rev Req | Beginning | Depreciation | Ending | Rev Req | Beginning | Depreciation | Ending | Rev Req |
| | | | | | | | | | | | |
| | | | | 1,472,605 | 8,422 | 1,464,183 | | | | | |
| | | | | 1,472,605 | 8,422 | 1,464,183 | | | | | |
| 23,483,583 | 249,417 | 23,234,166 | | 1,464,183 | 28,875 | 1,435,309 | | | | | |
| 23,483,583 | 249,417 | 23,234,166 | | 1,464,183 | 28,875 | 1,435,309 | | 13,477,012 | 165,159 | 13,311,853 | 1,380,767 |
| 23,234,166 | 460,462 | 22,773,703 | 3,800,806 | 1,435,309 | 28,875 | 1,406,434 | 235,196 | 13,477,012 | 165,159 | 13,311,853 | 1,380,767 |
| 23,234,166 | 460,462 | 22,773,703 | 4,021,597 | 1,435,309 | 28,875 | 1,406,434 | 248,833 | 13,477,012 | 165,159 | 13,311,853 | 1,461,116 |

| | | | | | | | | | | |
|--|--|--|-----------|--|--|---------|--|--|--|-----------|
| | | | 3,507,038 | | | 232,609 | | | | 890,958 |
| | | | 3,703,165 | | | 245,590 | | | | 940,878 |
| | | | 3,800,806 | | | 235,196 | | | | 1,380,767 |
| | | | 4,021,597 | | | 248,833 | | | | 1,461,116 |
| | | | 293,768 | | | 2,587 | | | | 489,809 |
| | | | 318,432 | | | 3,243 | | | | 520,239 |
| | | | - | | | - | | | | - |
| | | | - | | | - | | | | - |
| | | | - | | | - | | | | - |

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

| Project V | | | | Project W | | | | Project X | | | |
|-----------|--------------------------------|-----------|-----------|-----------|----------------------------------------------------------|-----------|---------|-----------|------------------------------------------|-----------|---------|
| Yes | b0337 | | | Yes | b0467.2 | | | Yes | b0311 | | |
| 51 | Build Lexington 230kV ring bus | | | 51 | Reconductor the Dickerson - Pleasant View 230 kV circuit | | | 51 | Reconductor Idylwood to Arlington 230 kV | | |
| 14.5208% | | | | 14.5208% | | | | 14.5208% | | | |
| 1.25 | | | | 1.25 | | | | 1.25 | | | |
| 15.4805% | | | | 15.4805% | | | | 15.4805% | | | |
| 6,407,258 | | | | 5,246,724 | | | | 3,196,608 | | | |
| 125,633 | | | | 102,877 | | | | 62,679 | | | |
| 3 | | | | 6 | | | | 8 | | | |
| Beginning | Depreciation | Ending | Rev Req | Beginning | Depreciation | Ending | Rev Req | Beginning | Depreciation | Ending | Rev Req |
| | | | | | | | | | | | |
| 6,407,258 | 99,459 | 6,307,799 | | | | | | 3,196,608 | 23,504 | 3,173,104 | |
| 6,407,258 | 99,459 | 6,307,799 | | | | | | 3,196,608 | 23,504 | 3,173,104 | |
| 6,307,799 | 125,633 | 6,182,166 | | | | | | 3,173,104 | 62,679 | 3,110,425 | |
| 6,307,799 | 125,633 | 6,182,166 | | | | | | 3,173,104 | 62,679 | 3,110,425 | |
| 6,182,166 | 125,633 | 6,056,534 | | 5,246,724 | 55,725 | 5,190,999 | | 3,110,425 | 62,679 | 3,047,746 | |
| 6,182,166 | 125,633 | 6,056,534 | | 5,246,724 | 55,725 | 5,190,999 | | 3,110,425 | 62,679 | 3,047,746 | |
| 6,056,534 | 125,633 | 5,930,901 | 995,965 | 5,190,999 | 102,877 | 5,088,122 | 849,180 | 3,047,746 | 62,679 | 2,985,068 | 500,684 |
| 6,056,534 | 125,633 | 5,930,901 | 1,053,493 | 5,190,999 | 102,877 | 5,088,122 | 898,509 | 3,047,746 | 62,679 | 2,985,068 | 529,635 |

| | | |
|-----------|---------|---------|
| 968,239 | 795,410 | 486,730 |
| 1,022,059 | 839,892 | 513,815 |
| 995,965 | 849,180 | 500,684 |
| 1,053,493 | 898,509 | 529,635 |
| 27,726 | 53,770 | 13,954 |
| 31,434 | 58,617 | 15,819 |
| - | - | - |
| - | - | - |

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

| Project AA - 1 | | | | Project AB-2 | | | | Project AC | | | |
|----------------|-----------------------------|------------|-----------|--------------|--------------------------------------------------|-----------|---------|------------|-------------------------------------------------|------------|-----------|
| Yes | b0231 | | | Yes | b0456 | | | Yes | b0227 | | |
| 51 | Install 500 kV breakers and | | | 51 | Re-Conductor 9.4 miles of Edinburg - Mt. Jackson | | | 51 | Install 500/230 kV transformer at Bristers; | | |
| 14.5208% | 500 kV bus work at Suffolk | | | 14.5208% | 115 kV | | | 14.5208% | build new 230 kV Bristers- Gainesville circuit, | | |
| 0 | | | | 0 | | | | 0 | upgrade two Loudoun - Brambleton circuits | | |
| 14.5208% | | | | 14.5208% | | | | 14.5208% | | | |
| 21,756,777 | | | | 4,839,985 | | | | 21,403,678 | | | |
| 426,603 | | | | 94,902 | | | | 419,680 | | | |
| 11 | | | | 11 | | | | 6 | | | |
| Beginning | Depreciation | Ending | Rev Req | Beginning | Depreciation | Ending | Rev Req | Beginning | Depreciation | Ending | Rev Req |
| 21,756,777 | 53,325 | 21,703,452 | | 4,839,985 | 11,863 | 4,828,122 | | 21,403,678 | 227,327 | 21,176,351 | |
| 21,756,777 | 53,325 | 21,703,452 | | 4,839,985 | 11,863 | 4,828,122 | | 21,403,678 | 227,327 | 21,176,351 | |
| 21,703,452 | 426,603 | 21,276,848 | | 4,828,122 | 94,902 | 4,733,221 | | 21,176,351 | 419,680 | 20,756,671 | |
| 21,703,452 | 426,603 | 21,276,848 | | 4,828,122 | 94,902 | 4,733,221 | | 21,176,351 | 419,680 | 20,756,671 | |
| 21,276,848 | 426,603 | 20,850,245 | | 4,733,221 | 94,902 | 4,638,319 | | 20,756,671 | 419,680 | 20,336,991 | |
| 21,276,848 | 426,603 | 20,850,245 | | 4,733,221 | 94,902 | 4,638,319 | | 20,756,671 | 419,680 | 20,336,991 | |
| 20,850,245 | 426,603 | 20,423,641 | 3,423,242 | 4,638,319 | 94,902 | 4,543,417 | 761,530 | 20,336,991 | 419,680 | 19,917,311 | 3,342,293 |
| 20,850,245 | 426,603 | 20,423,641 | 3,423,242 | 4,638,319 | 94,902 | 4,543,417 | 761,530 | 20,336,991 | 419,680 | 19,917,311 | 3,342,293 |

| | | | | | | | | | | | |
|--|--|--------|-----------|--|--|--|---------|--|--|--|-----------|
| | | | 3,327,778 | | | | 740,293 | | | | 3,249,187 |
| | | | 3,327,778 | | | | 740,293 | | | | 3,249,187 |
| | | | 3,423,242 | | | | 761,530 | | | | 3,342,293 |
| | | | 3,423,242 | | | | 761,530 | | | | 3,342,293 |
| | | 95,464 | | | | | 21,237 | | | | 93,106 |
| | | 95,464 | | | | | 21,237 | | | | 93,106 |
| | | - | | | | | - | | | | - |
| | | - | | | | | - | | | | - |

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

| Project AG | | | | 2009 Add-1 | | | | 2009 Add-6 | | | |
|------------|-----------------------------------------------|-----------|---------|------------|------------------------------------|-----------|---------|------------|-----------------------------------------------------------------------------------------------------|---------|---------|
| Yes | b0455 | | | Yes | B0453.3 | | | Yes | B0837 | | |
| 51 | Add 2nd Endless Caverns 230/115kV transformer | | | 51 | Add Sowego 230/115/ kV transformer | | | 51 | At Mt. Storm, replace the existing MOD on the 500 kV side of the transformer with a circuit breaker | | |
| 14.5208% | | | | 14.5208% | | | | 14.5208% | | | |
| 0 | | | | 1.25 | | | | 0 | | | |
| 14.5208% | | | | 15.4805% | | | | 14.5208% | | | |
| 3,554,673 | | | | 3,355,513 | | | | 779,172 | | | |
| 69,699 | | | | 65,794 | | | | 15,278 | | | |
| 5 | | | | 9 | | | | 6 | | | |
| Beginning | Depreciation | Ending | Rev Req | Beginning | Depreciation | Ending | Rev Req | Beginning | Depreciation | Ending | Rev Req |
| 3,554,673 | 43,562 | 3,511,111 | | 3,355,513 | 19,190 | 3,336,323 | | 779,172 | 8,276 | 770,896 | |
| 3,554,673 | 43,562 | 3,511,111 | | 3,355,513 | 19,190 | 3,336,323 | | 779,172 | 8,276 | 770,896 | |
| 3,511,111 | 69,699 | 3,441,411 | | 3,336,323 | 65,794 | 3,270,529 | | 770,896 | 15,278 | 755,619 | |
| 3,511,111 | 69,699 | 3,441,411 | | 3,336,323 | 65,794 | 3,270,529 | | 770,896 | 15,278 | 755,619 | |
| 3,441,411 | 69,699 | 3,371,712 | | 3,270,529 | 65,794 | 3,204,734 | | 755,619 | 15,278 | 740,341 | |
| 3,441,411 | 69,699 | 3,371,712 | | 3,270,529 | 65,794 | 3,204,734 | | 755,619 | 15,278 | 740,341 | |
| 3,371,712 | 69,699 | 3,302,012 | 554,237 | 3,204,734 | 65,794 | 3,138,940 | 526,369 | 740,341 | 15,278 | 725,063 | 121,672 |
| 3,371,712 | 69,699 | 3,302,012 | 554,237 | 3,204,734 | 65,794 | 3,138,940 | 556,812 | 740,341 | 15,278 | 725,063 | 121,672 |

| | | | | | | |
|--|--------|---------|--|---------|--|---------|
| | | 538,801 | | 511,696 | | 118,282 |
| | | 538,801 | | 540,177 | | 118,282 |
| | | 554,237 | | 526,369 | | 121,672 |
| | | 554,237 | | 556,812 | | 121,672 |
| | 15,436 | | | 14,673 | | 3,389 |
| | 15,436 | | | 16,635 | | 3,389 |
| | - | | | - | | - |
| | - | | | - | | - |
| | - | | | - | | - |

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

| Project AJ | | | | Project AK-1 | | | | Project AK-2 | | | |
|------------|----------------------------------------|-----------|---------|--------------|---------------------------------|------------|-----------|--------------|---------------------------------|------------|-----------|
| Yes | B0327 | | | Yes | B1507 | | | Yes | B1507 | | |
| 51 | Build 2nd Harrisonburg - Valley 230 kV | | | 51 | Rebuild Mt Storm - Doubs 500 kV | | | 51 | Rebuild Mt Storm - Doubs 500 kV | | |
| 14.5208% | | | | 14.5208% | | | | 14.5208% | | | |
| 0 | | | | 0 | | | | 0 | | | |
| 14.5208% | | | | 14.5208% | | | | 14.5208% | | | |
| 6,211,387 | | | | 23,947,642 | | | | 21,791,010 | | | |
| 121,792 | | | | 469,562 | | | | 427,275 | | | |
| 7 | | | | 12 | | | | 5 | | | |
| Beginning | Depreciation | Ending | Rev Req | Beginning | Depreciation | Ending | Rev Req | Beginning | Depreciation | Ending | Rev Req |
| | | | | | | | | | | | |
| 6,211,387 | 55,821 | 6,155,566 | | | | | | | | | |
| 6,211,387 | 55,821 | 6,155,566 | | | | | | | | | |
| 6,155,566 | 121,792 | 6,033,774 | | 23,947,642 | 19,565 | 23,928,077 | | | | | |
| 6,155,566 | 121,792 | 6,033,774 | | 23,947,642 | 19,565 | 23,928,077 | | 21,791,010 | | | |
| 6,033,774 | 121,792 | 5,911,982 | 989,099 | 23,928,077 | 469,562 | 23,458,515 | 3,910,006 | 21,791,010 | 267,047 | 21,523,963 | 2,232,565 |
| 6,033,774 | 121,792 | 5,911,982 | 989,099 | 23,928,077 | 469,562 | 23,458,515 | 3,910,006 | 21,791,010 | 267,047 | 21,523,963 | 2,232,565 |

| | | |
|---------|-------------|-----------|
| 946,613 | 6,189,040 | - |
| 946,613 | 6,189,040 | - |
| 989,099 | 3,910,006 | 2,232,565 |
| 989,099 | 3,910,006 | 2,232,565 |
| 42,486 | (2,279,034) | 2,232,565 |
| 42,486 | (2,279,034) | 2,232,565 |
| - | - | - |
| - | - | - |
| - | - | - |

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

| Project AL | | | | Project AM | | | | Project AP-1 | | | |
|------------|----------------------------|---------|---------|------------|-------------------------------------|--------|---------|--------------|----------------------------------------|---------|---------|
| Yes | B0457 | | | Yes | B0784 | | | Yes | B1508.3 | | |
| 51 | Replace both wave traps on | | | 51 | Replace wave traps on North Anna to | | | 51 | Upgrade a 115 kV shunt capacitor banks | | |
| 14.5208% | Dooms - Lexington 500 kV | | | 14.5208% | Ladysmith 500 kV | | | 14.5208% | at Merck and Edinburg | | |
| 0 | | | | 0 | | | | 0 | Merck | | |
| 14.5208% | | | | 14.5208% | | | | 14.5208% | | | |
| 108,763 | | | | 75,695 | | | | 246,223 | | | |
| 2,133 | | | | 1,484 | | | | 4,828 | | | |
| 12 | | | | 10 | | | | 7 | | | |
| 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 | 17,758 | 75,386 | 1,484 | 73,902 | 12,323 | 246,223 | 2,213 | 244,010 | 18,526 |
| 108,674 | 2,133 | 106,542 | 17,758 | 75,386 | 1,484 | 73,902 | 12,323 | 246,223 | 2,213 | 244,010 | 18,526 |

| | | | | | |
|--|--------|--|---------|--------|---|
| | 10,254 | | 16,033 | | 0 |
| | 10,254 | | 16,033 | | 0 |
| | 17,758 | | 12,323 | 18,526 | |
| | 17,758 | | 12,323 | 18,526 | |
| | 7,504 | | (3,710) | 18,526 | |
| | 7,504 | | (3,710) | 18,526 | |
| | - | | - | - | |
| | - | | - | - | |

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

| Project AP-2 | | | | Project U | | | | If Yes for Schedule 12 Include in this Total. | If No for Schedule 12 include in this Sum. | |
|--------------|----------------------------------------------------------------------|---------|----------|-----------|----------------------------------------------------------------------------------|---------|----------|-----------------------------------------------|--------------------------------------------------------------|------------------------------------------------|
| Yes | B1508.3 Upgrade a 115 kV shunt capacitor banks at Merck and Edinburg | | | Yes | B1188.6 Install one 500/230 kV transformer and two 230 kV breakers at Brambleton | | | | Annual Revenue Requirement including Incentive if Applicable | Annual Revenue Requirement excluding Incentive |
| 51 | 14.5208% | 0 | 14.5208% | 51 | 14.5208% | 0 | 14.5208% | | | |
| 755,038 | | | 235,892 | 4,625 | | | 6 | | | |
| 14,805 | | | | | | | | | | |
| 2 | | | | | | | | | | |
| Beginning | Depreciation | Ending | Rev Req | Beginning | Depreciation | Ending | Rev Req | Total | Sum | Sum |
| 755,038 | 12,954 | 742,084 | 108,064 | 235,892 | 2,505 | 233,387 | 20,961 | 98,739,932 | | 56,281,550 |
| 755,038 | 12,954 | 742,084 | 108,064 | 235,892 | 2,505 | 233,387 | 20,961 | 104,212,593 | 59,785,612 | |

| | | | |
|--|---------|--|--------|
| | 0 | | 0 |
| | 0 | | 0 |
| | 108,064 | | 20,961 |
| | 108,064 | | 20,961 |
| | 108,064 | | 20,961 |
| | 108,064 | | 20,961 |
| | - | | - |
| | - | | - |

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

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

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

| <u>Plant Type</u> | <u>Applied Depreciation Rate</u> |
|-----------------------------------------------------|------------------------------------------|
| Transmission Plant | |
| Land | |
| Land Rights | 1.36% |
| Structures and Improvements | 1.41% |
| Station and Equipment | 2.02% |
| Towers and Fixtures | 2.36% |
| Poles and Fixtures | 1.89% |
| Overhead conductors and Devices | 1.90% |
| Underground Conduit | 1.74% |
| Underground Conductors and Devices | 2.50% |
| Roads and Trails | 1.17% |
| General Plant | |
| Land Rights | 1.70% |
| Structures and Improvements - Major | 1.82% |
| Structures and Improvements - Other | 2.26% |
| Communication Equipment | 3.20% |
| Communication Equipment - Clearing | 6.22% |
| Communication Equipment - Massed | 6.22% |
| Communication Equipment - 25 Years | 3.72% |
| Office Furniture and Equipment - EDP Hardware | 27.38% |
| Office Furniture and Equipment - EDP Fixed Location | 12.21% |
| Office Furniture and Equipment | 1.64% |
| Laboratory Equipment | 4.23% |
| 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% |

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

ATTACHMENT B

ATTACHMENT B, PART 1

**IMPACT OF RATE ADJUSTMENT
TO PROJECT H-3**

**Impact of Adjustment to Project H-3 (segment of b0328.1)
Build new Meadowbrook - Loudon 500 kV circuit^A
2014 Annual Update
(Dollars)**

(1) (2)

| Line No. | Description | Rev Req without Incentive | Rev Req with Incentive |
|----------|----------------------------------------------------------------------------------------------------|---------------------------|------------------------|
| 1 | 2014 Projected Revenue Requirement including True-up Adjustment ^B | \$ 2,066,210 | \$ 2,219,331 |
| 2 | 2011 Actual Revenue Requirement used to determine True-up Adjustment ^C | \$ 2,258,844 | \$ 2,414,718 |
| 3 | Corrected 2011 Actual Revenue Requirement used to determine True-up Adjustment ^D | \$ 2,244,185 | \$ 2,399,047 |
| 4 | Reduction in Actual 2011 Revenue Requirement due to Correction | \$ (14,659) | \$ (15,671) |
| 5 | Calculated interest ^E | \$ (1,517) | \$ (1,622) |
| 6 | Credit amount to incorporated into 2014 Projected Revenue Requirement including True-up Adjustment | \$ (16,176) | \$ (17,293) |
| 7 | Restated 2014 Projected Revenue Requirement including True-up Adjustment | \$ 2,050,034 | \$ 2,202,038 |

Notes:

- A The cost of this project, which is shown in Attachment 7 of the formula, decreased by \$88,715 from \$13,669,715 to \$13,581,000.
- B Column 1 and 2 amounts are obtained from Attachment A, Part 1 of the 2014 Informational Filing. Within Part 1, see Attachment 7, Page 33, the strikethrough amounts at the bottom of the page under the Column labeled Rev Req.
- C Column 1 and 2 amounts are obtained from Attachment A, Part 2 of the 2013 Informational Filing. Within Part 2, see Attachment 7, Page 28, Lines 30 and 31.
- D Column 1 and 2 amounts are obtained from Attachment B, Part 3 of the 2014 Informational Filing. Within Part 3, see amounts shown on Attachment 7, Page 28, Lines 30 and 31 under the column labeled Rev Req.
- E Column 1 and 2 amounts are obtained from Attachment B, Part 2 Pages 1 and 2 of the 2014 Informational Filing.

ATTACHMENT B, PART 2

**INTEREST COMPONENT OF THE
ADJUSTMENT TO PROJECT H-3**

**Interest Component of the Adjustment to Project H-3 Projected Revenue Requirement (without
incentive) including True-up Adjustment Calculated in Accordance with Section 35.19 a of the
Commission's Regulations**

| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) |
|-----------------------|-----------|-----------------------------------------|-------------------------------------------------|---------------------------|------------------------------------------|-----------------------------------------------------------------------------------------------|----------------------------------|
| Year | Month | Monthly Interest Rate (Note A) | Beginning of Month Adjustment (Note B) | Prior Quarter Interest | Cummulative Prior Quarter Interest | Beginning of Month Adjustment Plus Cummulative Quarterly Interest (4) + (5) | Monthly Interest (3) * (7) |
| 2011 | July | 0.0027 | \$ (14,659) | \$ - | \$ - | \$ (14,659) | \$ (40) |
| 2011 | August | 0.0028 | \$ (14,659) | \$ - | \$ - | \$ (14,659) | \$ (41) |
| 2011 | September | 0.0027 | \$ (14,659) | \$ - | \$ - | \$ (14,659) | \$ (40) |
| 2011 | October | 0.0028 | \$ (14,659) | \$ (120) | \$ (120) | \$ (14,779) | \$ (41) |
| 2011 | November | 0.0027 | \$ (14,659) | \$ - | \$ (120) | \$ (14,779) | \$ (40) |
| 2011 | December | 0.0028 | \$ (14,659) | \$ - | \$ (120) | \$ (14,779) | \$ (41) |
| 2012 | January | 0.0028 | \$ (14,659) | \$ (123) | \$ (243) | \$ (14,902) | \$ (42) |
| 2012 | February | 0.0026 | \$ (14,659) | \$ - | \$ (243) | \$ (14,902) | \$ (39) |
| 2012 | March | 0.0028 | \$ (14,659) | \$ - | \$ (243) | \$ (14,902) | \$ (42) |
| 2012 | April | 0.0027 | \$ (14,659) | \$ (122) | \$ (365) | \$ (15,024) | \$ (41) |
| 2012 | May | 0.0028 | \$ (14,659) | \$ - | \$ (365) | \$ (15,024) | \$ (42) |
| 2012 | June | 0.0027 | \$ (14,659) | \$ - | \$ (365) | \$ (15,024) | \$ (41) |
| 2012 | July | 0.0028 | \$ (14,659) | \$ (123) | \$ (488) | \$ (15,147) | \$ (42) |
| 2012 | August | 0.0028 | \$ (14,659) | \$ - | \$ (488) | \$ (15,147) | \$ (42) |
| 2012 | September | 0.0027 | \$ (14,659) | \$ - | \$ (488) | \$ (15,147) | \$ (41) |
| 2012 | October | 0.0028 | \$ (14,659) | \$ (126) | \$ (614) | \$ (15,273) | \$ (43) |
| 2012 | November | 0.0027 | \$ (14,659) | \$ - | \$ (614) | \$ (15,273) | \$ (41) |
| 2012 | December | 0.0028 | \$ (14,659) | \$ - | \$ (614) | \$ (15,273) | \$ (43) |
| 2013 | January | 0.0028 | \$ (14,659) | \$ (127) | \$ (741) | \$ (15,400) | \$ (43) |
| 2013 | February | 0.0025 | \$ (14,659) | \$ - | \$ (741) | \$ (15,400) | \$ (38) |
| 2013 | March | 0.0028 | \$ (14,659) | \$ - | \$ (741) | \$ (15,400) | \$ (43) |
| 2013 | April | 0.0027 | \$ (14,659) | \$ (125) | \$ (865) | \$ (15,524) | \$ (42) |
| 2013 | May | 0.0028 | \$ (14,659) | \$ - | \$ (865) | \$ (15,524) | \$ (43) |
| 2013 | June | 0.0027 | \$ (14,659) | \$ - | \$ (865) | \$ (15,524) | \$ (42) |
| 2013 | July | 0.0028 | \$ (14,659) | \$ (127) | \$ (993) | \$ (15,652) | \$ (44) |
| 2013 | August | 0.0028 | \$ (14,659) | \$ - | \$ (993) | \$ (15,652) | \$ (44) |
| 2013 | September | 0.0027 | \$ (14,659) | \$ - | \$ (993) | \$ (15,652) | \$ (42) |
| 2013 | October | 0.0028 | \$ (14,659) | \$ (130) | \$ (1,123) | \$ (15,782) | \$ (44) |
| 2013 | November | 0.0027 | \$ (14,659) | \$ - | \$ (1,123) | \$ (15,782) | \$ (43) |
| 2013 | December | 0.0028 | \$ (14,659) | \$ - | \$ (1,123) | \$ (15,782) | \$ (44) |
| 2014 | January | 0.0028 | \$ (14,659) | \$ (131) | \$ (1,254) | \$ (15,913) | \$ (45) |
| 2014 | February | 0.0025 | \$ (14,659) | \$ - | \$ (1,254) | \$ (15,913) | \$ (40) |
| 2014 | March | 0.0028 | \$ (14,659) | \$ - | \$ (1,254) | \$ (15,913) | \$ (45) |
| 2014 | April | 0.0028 | \$ (14,659) | \$ (129) | \$ (1,383) | \$ (16,042) | \$ (45) |
| 2014 | May | 0.0028 | \$ (14,659) | \$ - | \$ (1,383) | \$ (16,042) | \$ (45) |
| 2014 | June | 0.0028 | \$ (14,659) | \$ - | \$ (1,383) | \$ (16,042) | \$ (45) |
| 2014 | July | | \$ | \$ (135) | | \$ | \$ - |
| Total Interest | | | \$ | \$ (1,517) | | \$ | \$ (1,517) |

Notes:

- A The monthly interest rates are from the following FERC website.
<http://www.ferc.gov/legal/acct-matts/interest-rates.asp#skipnavT>
The interest rates for April 2014 through June 2014 were not posted at the time of this filing and were approximated by using the latest monthly interest rate available which was for March 2014.
- B See Attachment B Part 1, Line 4 under Column 1.

**Interest Component of the Adjustment to Project H-3 Projected Revenue Requirement (with
incentive) including True-up Adjustment Calculated in Accordance with Section 35.19 a of the
Commission's Regulations**

| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) |
|-----------------------|-----------|-----------------------------------------|-------------------------------------------------|---------------------------|------------------------------------------|-----------------------------------------------------------------------------------------------|----------------------------------|
| Year | Month | Monthly Interest Rate (Note A) | Beginning of Month Adjustment (Note B) | Prior Quarter Interest | Cummulative Prior Quarter Interest | Beginning of Month Adjustment Plus Cummulative Quarterly Interest (4) + (5) | Monthly Interest (3) * (7) |
| 2011 | July | 0.0027 | \$ (15,671) | \$ - | \$ - | \$ (15,671) | \$ (42) |
| 2011 | August | 0.0028 | \$ (15,671) | \$ - | \$ - | \$ (15,671) | \$ (44) |
| 2011 | September | 0.0027 | \$ (15,671) | \$ - | \$ - | \$ (15,671) | \$ (42) |
| 2011 | October | 0.0028 | \$ (15,671) | \$ (129) | \$ (129) | \$ (15,800) | \$ (44) |
| 2011 | November | 0.0027 | \$ (15,671) | \$ - | \$ (129) | \$ (15,800) | \$ (43) |
| 2011 | December | 0.0028 | \$ (15,671) | \$ - | \$ (129) | \$ (15,800) | \$ (44) |
| 2012 | January | 0.0028 | \$ (15,671) | \$ (131) | \$ (260) | \$ (15,931) | \$ (45) |
| 2012 | February | 0.0026 | \$ (15,671) | \$ - | \$ (260) | \$ (15,931) | \$ (41) |
| 2012 | March | 0.0028 | \$ (15,671) | \$ - | \$ (260) | \$ (15,931) | \$ (45) |
| 2012 | April | 0.0027 | \$ (15,671) | \$ (131) | \$ (390) | \$ (16,061) | \$ (43) |
| 2012 | May | 0.0028 | \$ (15,671) | \$ - | \$ (390) | \$ (16,061) | \$ (45) |
| 2012 | June | 0.0027 | \$ (15,671) | \$ - | \$ (390) | \$ (16,061) | \$ (43) |
| 2012 | July | 0.0028 | \$ (15,671) | \$ (132) | \$ (522) | \$ (16,193) | \$ (45) |
| 2012 | August | 0.0028 | \$ (15,671) | \$ - | \$ (522) | \$ (16,193) | \$ (45) |
| 2012 | September | 0.0027 | \$ (15,671) | \$ - | \$ (522) | \$ (16,193) | \$ (44) |
| 2012 | October | 0.0028 | \$ (15,671) | \$ (134) | \$ (656) | \$ (16,327) | \$ (46) |
| 2012 | November | 0.0027 | \$ (15,671) | \$ - | \$ (656) | \$ (16,327) | \$ (44) |
| 2012 | December | 0.0028 | \$ (15,671) | \$ - | \$ (656) | \$ (16,327) | \$ (46) |
| 2013 | January | 0.0028 | \$ (15,671) | \$ (136) | \$ (792) | \$ (16,463) | \$ (46) |
| 2013 | February | 0.0025 | \$ (15,671) | \$ - | \$ (792) | \$ (16,463) | \$ (41) |
| 2013 | March | 0.0028 | \$ (15,671) | \$ - | \$ (792) | \$ (16,463) | \$ (46) |
| 2013 | April | 0.0027 | \$ (15,671) | \$ (133) | \$ (925) | \$ (16,596) | \$ (45) |
| 2013 | May | 0.0028 | \$ (15,671) | \$ - | \$ (925) | \$ (16,596) | \$ (46) |
| 2013 | June | 0.0027 | \$ (15,671) | \$ - | \$ (925) | \$ (16,596) | \$ (45) |
| 2013 | July | 0.0028 | \$ (15,671) | \$ (136) | \$ (1,061) | \$ (16,732) | \$ (47) |
| 2013 | August | 0.0028 | \$ (15,671) | \$ - | \$ (1,061) | \$ (16,732) | \$ (47) |
| 2013 | September | 0.0027 | \$ (15,671) | \$ - | \$ (1,061) | \$ (16,732) | \$ (45) |
| 2013 | October | 0.0028 | \$ (15,671) | \$ (139) | \$ (1,200) | \$ (16,871) | \$ (47) |
| 2013 | November | 0.0027 | \$ (15,671) | \$ - | \$ (1,200) | \$ (16,871) | \$ (46) |
| 2013 | December | 0.0028 | \$ (15,671) | \$ - | \$ (1,200) | \$ (16,871) | \$ (47) |
| 2014 | January | 0.0028 | \$ (15,671) | \$ (140) | \$ (1,340) | \$ (17,011) | \$ (48) |
| 2014 | February | 0.0025 | \$ (15,671) | \$ - | \$ (1,340) | \$ (17,011) | \$ (43) |
| 2014 | March | 0.0028 | \$ (15,671) | \$ - | \$ (1,340) | \$ (17,011) | \$ (48) |
| 2014 | April | 0.0028 | \$ (15,671) | \$ (138) | \$ (1,478) | \$ (17,149) | \$ (48) |
| 2014 | May | 0.0028 | \$ (15,671) | \$ - | \$ (1,478) | \$ (17,149) | \$ (48) |
| 2014 | June | 0.0028 | \$ (15,671) | \$ - | \$ (1,478) | \$ (17,149) | \$ (48) |
| 2014 | July | | \$ | \$ (144) | | \$ | \$ - |
| Total Interest | | | \$ | (1,622) | | \$ | (1,622) |

Notes:

- A The monthly interest rates are from the following FERC website.
<http://www.ferc.gov/legal/acct-matts/interest-rates.asp#skipnavT>
The interest rates for April 2014 through June 2014 were not posted at the time of this filing and were approximated by using the latest monthly interest rate available which was for March 2014.
- B See Attachment B Part 1, Line 4 under Column 2.

ATTACHMENT B, PART 3

**CALCULATION OF
CORRECTED ACTUAL 2011 REVENUE REQUIREMENT
FOR PROJECT H-3**

Virginia Electric and Power Company
ATTACHMENT H-16A

FERC Form 1 Page # or

Formula Rate -- Appendix A

Notes

Instruction (Note H)

2011

Shaded cells are input cells

(000's)

Allocators

| | | | | |
|---------------------------------------------|------------------------------------------------------------------------------------------|---------------|-----------------------------------|---------------------|
| Wages & Salary Allocation Factor | | | | |
| 1 | Transmission Wages Expense | | p354.21b/ Attachment 5 | \$ 24,588 |
| 2 | Less Generator Step-ups | | Attachment 5 | 9 |
| 3 | Net Transmission Wage Expenses | | (Line 1 - 2) | 24,579 |
| 4 | Total Wages Expense | | p354.28b/Attachment 5 | 616,605 |
| 5 | Less A&G Wages Expense | | p354.27b/Attachment 5 | 136,235 |
| 6 | Total | | (Line 4 - 5) | \$ 480,370 |
| 7 | Wages & Salary Allocator | (Note B) | (Line 3 / 6) | 5.1167% |
| Plant Allocation Factors | | | | |
| 8 | Electric Plant in Service | (Notes A & Q) | p207.104.g/Attachment 5 | \$ 24,357,943 |
| 9 | Common Plant In Service - Electric | | (Line 26) | 0 |
| 10 | Total Plant In Service | | (Sum Lines 8 & 9) | 24,357,943 |
| 11 | Accumulated Depreciation (Total Electric Plant) | (Notes A & Q) | (Line 15 - 14 - 13 - 12) | 9,787,546 |
| 12 | Accumulated Intangible Amortization | (Notes A & Q) | p200.21c/Attachment 5 | 134,613 |
| 13 | Accumulated Common Amortization - Electric | (Notes A & Q) | p356/Attachment 5 | 0 |
| 14 | Accumulated Common Plant Depreciation - Electric | (Notes A & Q) | p356/Attachment 5 | 0 |
| 15 | Total Accumulated Depreciation | | p219.29c/Attachment 5 | 9,922,160 |
| 16 | Net Plant | | (Line 10 - 15) | 14,435,783 |
| 17 | Transmission Gross Plant | | (Line 31 - 30) | 3,280,141 |
| 18 | Gross Plant Allocator | (Note B) | (Line 17 / 10) | 13.4664% |
| 19 | Transmission Net Plant | | (Line 44 - 30) | \$ 2,464,524 |
| 20 | Net Plant Allocator | (Note B) | (Line 19 / 16) | 17.0723% |
| Plant Calculations | | | | |
| Plant In Service | | | | |
| 21 | Transmission Plant In Service | (Notes A & Q) | p207.58.g/Attachment 5 | \$ 3,454,658 |
| 22 | Less: Generator Step-ups | (Notes A & Q) | Attachment 5 | 192,042 |
| 23 | Less: Interconnect Facilities Installed After March 15, 2000 | (Notes A & Q) | Attachment 5 | 25,018 |
| 24 | Total Transmission Plant In Service | | (Lines 21 - 22 - 23) | 3,237,599 |
| 25 | General & Intangible | (Notes A & Q) | p205.5.g + p207.99.g/Attachment 5 | 831,443 |
| 26 | Common Plant (Electric Only) | | p356/Attachment 5 | 0 |
| 27 | Total General & Common | | (Line 25 + 26) | 831,443 |
| 28 | Wage & Salary Allocation Factor | | (Line 7) | 5.1167% |
| 29 | General & Common Plant Allocated to Transmission | | (Line 27 * 28) | \$ 42,543 |
| 30 | Plant Held for Future Use (Including Land) | (Notes C & Q) | p214.47.d/Attachment 5 | \$ 3,517 |
| 31 | TOTAL Plant In Service | | (Line 24 + 29 + 30) | \$ 3,283,659 |
| Accumulated Depreciation | | | | |
| 32 | Transmission Accumulated Depreciation | (Notes A & Q) | p219.25.c/Attachment 5 | \$ 839,225 |
| 33 | Less Accumulated Depreciation for Generator Step-ups | (Notes A & Q) | Attachment 5 | 41,239 |
| 34 | Less Accumulated Depreciation for Interconnect Facilities Installed After March 15, 2000 | (Notes A & Q) | Attachment 5 | 5,065 |
| 35 | Total Accumulated Depreciation for Transmission | | (Line 32 - 33 - 34) | 792,921 |
| 36 | Accumulated General Depreciation | (Notes A & Q) | p219.28.b/Attachment 5 | 308,955 |
| 37 | Accumulated Intangible Amortization | (Notes A & Q) | (Line 12) | 134,613 |
| 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) | 443,568 |
| 41 | Wage & Salary Allocation Factor | | (Line 7) | 5.1167% |
| 42 | General & Common Allocated to Transmission | | (Line 40 * 41) | 22,696 |
| 43 | TOTAL Accumulated Depreciation | | (Line 35 + 42) | \$ 815,617 |
| 44 | TOTAL Net Property, Plant & Equipment | | (Line 31 - 43) | \$ 2,468,042 |

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

FERC Form 1 Page # or

Notes

Instruction (Note H)

2011

Adjustment To Rate Base

| | | | | | |
|------------------------------------------------|-------------------------------------------------------------------------------------------|----------------|------------------------------------|----|------------------|
| Accumulated Deferred Income Taxes | | | | | |
| 45 | ADIT net of FASB 106 and 109 | | Attachment 1 | \$ | (385,996) |
| 46 | Accumulated Deferred Income Taxes Allocated To Transmission | | (Line 45) | \$ | (385,996) |
| Transmission O&M Reserves | | | | | |
| 47 | Total Balance Transmission Related Account 242 Reserves | Enter Negative | Attachment 5 | \$ | (5,989) |
| Prepayments | | | | | |
| 48 | Prepayments | (Notes A & R) | Attachment 5 | \$ | 2,178 |
| 49 | Total Prepayments Allocated to Transmission | | (Line 48) | \$ | 2,178 |
| Materials and Supplies | | | | | |
| 50 | Undistributed Stores Exp | (Notes A & R) | p227.6c & 16.c | \$ | - |
| 51 | Wage & Salary Allocation Factor | | (Line 7) | | 5.1167% |
| 52 | Total Transmission Allocated Materials and Supplies | | (Line 50 * 51) | | 0 |
| 53 | Transmission Materials & Supplies | | p227.8c/2 | | 10,718 |
| 54 | Total Materials & Supplies Allocated to Transmission | | (Line 52 + 53) | \$ | 10,718 |
| Cash Working Capital | | | | | |
| 55 | Transmission Operation & Maintenance Expense | | (Line 85) | \$ | 80,843 |
| 56 | 1/8th Rule | | x 1/8 | | 12.5% |
| 57 | Total Cash Working Capital Allocated to Transmission | | (Line 55 * 56) | \$ | 10,105 |
| Network Credits | | | | | |
| 58 | Outstanding Network Credits | (Note N) | Attachment 5 / From PJM | | 0 |
| 59 | Less Accumulated Depreciation Associated with Facilities with Outstanding Network Credits | (Note N) | Attachment 5 / From PJM | | 0 |
| 60 | Net Outstanding Credits | | (Line 58 - 59) | | 0 |
| 61 | TOTAL Adjustment to Rate Base | | (Line 46 + 47 + 49 + 54 + 57 - 60) | \$ | (368,984) |
| 62 | Rate Base | | (Line 44 + 61) | \$ | 2,099,058 |
| O&M | | | | | |
| Transmission O&M | | | | | |
| 63 | Transmission O&M | | p321.112.b/Attachment 5 | \$ | 44,694 |
| 64 | Less GSU Maintenance | | Attachment 5 | | 15 |
| 65 | Less Account 565 - Transmission by Others | | p321.96.b/Attachment 5 | | (15,266) |
| 66 | Plus Schedule 12 Charges billed to Transmission Owner and booked to Account 565 | (Note O) | PJM Data | | 0 |
| 67 | Transmission O&M | | (Lines 63 - 64 + 65 + 66) | \$ | 59,945 |
| Allocated General & Common Expenses | | | | | |
| 68 | Common Plant O&M | (Note A) | p356 | | 0 |
| 69 | Total A&G | | Attachment 5 | | 421,093 |
| 70 | Less Property Insurance Account 924 | | p323.185b | | 9,885 |
| 71 | Less Regulatory Commission Exp Account 928 | (Note E) | p323.189b/Attachment 5 | | 28,466 |
| 72 | Less General Advertising Exp Account 930.1 | | p323.911b/Attachment 5 | | 4,521 |
| 73 | Less EPRI Dues | (Note D) | p352-353/Attachment 5 | | 2,761 |
| 74 | General & Common Expenses | | (Lines 68 + 69) - Sum (70 to 73) | \$ | 375,460 |
| 75 | Wage & Salary Allocation Factor | | (Line 7) | | 5.1167% |
| 76 | General & Common Expenses Allocated to Transmission | | (Line 74 * 75) | \$ | 19,211 |
| Directly Assigned A&G | | | | | |
| 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 | | 9,885 |
| 81 | General Advertising Exp Account 930.1 | (Note F) | Attachment 5 | | 0 |
| 82 | Total | | (Line 80 + 81) | | 9,885 |
| 83 | Net Plant Allocation Factor | | (Line 20) | | 17.0723% |
| 84 | A&G Directly Assigned to Transmission | | (Line 82 * 83) | \$ | 1,688 |
| 85 | Total Transmission O&M | | (Line 67 + 76 + 79 + 84) | \$ | 80,843 |

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

FERC Form 1 Page # or

Notes

Instruction (Note H)

2011

Depreciation & Amortization Expense

| Depreciation Expense | | | | |
|---------------------------------------------------------------|---------------------------------------------------------------|------------------------------|------------------------------------------|-----------------------------|
| 86 | Transmission Depreciation Expense | (Notes A and S) | p336.7b&c/Attachment 5 | \$ 69,477 |
| 87 | Less: GSU Depreciation | | Attachment 5 | 3,893 |
| 88 | Less Interconnect Facilities Depreciation | | Attachment 5 | 510 |
| 89 | Extraordinary Property Loss | | Attachment 5 | 0 |
| 90 | Total Transmission Depreciation | | (Line 86 - 87 - 88 + 89) | 65,074 |
| 91 | General Depreciation | (Note A) | p336.10b&c&d/Attachment 5 | 26,018 |
| 92 | Intangible Amortization | (Note A) | p336.1d&e/Attachment 5 | 20,310 |
| 93 | Total | | (Line 91 + 92) | 46,328 |
| 94 | Wage & Salary Allocation Factor | | (Line 7) | 5.1167% |
| 95 | General and Intangible Depreciation Allocated to Transmission | | (Line 93 * 94) | 2,370 |
| 96 | Common Depreciation - Electric Only | (Note A) | p336.11.b | 0 |
| 97 | Common Amortization - Electric Only | (Note A) | p356 or p336.11d | 0 |
| 98 | Total | | (Line 96 + 97) | 0 |
| 99 | Wage & Salary Allocation Factor | | (Line 7) | 5.1167% |
| 100 | Common Depreciation - Electric Only Allocated to Transmission | | (Line 98 * 99) | 0 |
| 101 Total Transmission Depreciation & Amortization | | | | \$ 67,445 |
| | | | | (Line 90 + 95 + 100) |
| Taxes Other than Income | | | | |
| 102 | Taxes Other than Income | | Attachment 2 | \$ 20,250 |
| 103 Total Taxes Other than Income | | | | \$ 20,250 |
| | | | | (Line 102) |
| Return / Capitalization Calculations | | | | |
| Long Term Interest | | | | |
| 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 | Long Term Interest | | (Line 104 - 105) | \$ 332,041 |
| 107 | Preferred Dividends | (Note T), enter positive | p118.29c | \$ 16,427 |
| Common Stock | | | | |
| 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 | 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 | (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) | (Note T), enter negative 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 | 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 | (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 | Total Return (R) | | (Sum Lines 126 to 128) | 0.0850 |
| 130 Investment Return = Rate Base * Rate of Return | | | | 178,346 |
| | | | | (Line 62 * 129) |

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

FERC Form 1 Page # or

Notes

Instruction (Note H)

2011

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% |
| ITC Adjustment | | (Note I) | | |
| 136 | Amortized Investment Tax Credit | enter negative | Attachment 1 | \$ (170) |
| 137 | T/(1-T) | | (Line 135) | 64.07% |
| 138 | ITC Adjustment Allocated to Transmission | | (Line 136 * (1 + 137)) | \$ (279) |
| 139 | Income Tax Component = | $CIT=(T/(1-T) * Investment Return * (1-(WCLTD/R))) =$ | [Line 135 * 130 * (1-(126 / 129))] | 85,724 |

| | | | | |
|-----|---------------------------|--|-------------------------|---------------|
| 140 | Total Income Taxes | | (Line 138 + 139) | 85,445 |
|-----|---------------------------|--|-------------------------|---------------|

REVENUE REQUIREMENT

| Summary | | | | |
|----------------------------------------------------------------------------|----------------------------------------------------------------------------------------|----------|------------------------------------------|---------------------|
| 141 | Net Property, Plant & Equipment | | (Line 44) | \$ 2,468,042 |
| 142 | Adjustment to Rate Base | | (Line 61) | (368,984) |
| 143 | Rate Base | | (Line 62) | \$ 2,099,058 |
| 144 | O&M | | (Line 85) | 80,843 |
| 145 | Depreciation & Amortization | | (Line 101) | 67,445 |
| 146 | Taxes Other than Income | | (Line 103) | 20,250 |
| 147 | Investment Return | | (Line 130) | 178,346 |
| 148 | Income Taxes | | (Line 140) | 85,445 |
| 149 | | | | |
| 150 | Revenue Requirement | | (Sum Lines 144 to 149) | \$ 432,330 |
| Net Plant Carrying Charge | | | | |
| 151 | Revenue Requirement | | (Line 150) | \$ 432,330 |
| 152 | Net Transmission Plant | | (Line 24 - 35) | 2,444,678 |
| 153 | Net Plant Carrying Charge | | (Line 151 / 152) | 17.6845% |
| 154 | Net Plant Carrying Charge without Depreciation | | (Line 151 - 86) / 152 | 14.8426% |
| 155 | Net Plant Carrying Charge without Depreciation, Return or Income Taxes | | (Line 151 - 86 - 130 - 140) / 152 | 4.0521% |
| Net Plant Carrying Charge Calculation with 100 Basis Point increase in ROE | | | | |
| 156 | Gross Revenue Requirement Less Return and Taxes | | (Line 150 - 147 - 148) | \$ 168,538 |
| 157 | Increased Return and Taxes | | Attachment 4 | 282,732 |
| 158 | Net Revenue Requirement with 100 Basis Point increase in ROE | | (Line 156 + 157) | 451,270 |
| 159 | Net Transmission Plant | | (Line 152) | 2,444,678 |
| 160 | Net Plant Carrying Charge with 100 Basis Point increase in ROE | | (Line 158 / 159) | 18.4593% |
| 161 | Net Plant Carrying Charge with 100 Basis Point increase in ROE without Depreciation | | (Line 158 - 86) / 159 | 15.6173% |
| 162 | Revenue Requirement | | (Line 150) | \$ 432,330 |
| 163 | True-up Adjustment | | Attachment 6 | - |
| 164 | Plus any increased ROE calculated on Attachment 7 other than PJM Schedule 12 projects. | | Attachment 7 | 3,086 |
| 165 | Facility Credits under Section 30.9 of the PJM OATT. | | Attachment 5 | - |
| 166 | Revenue Credits | | Attachment 3 | (9,791) |
| 167 | Interest on Network Credits | | PJM data | 0 |
| 168 | Annual Transmission Revenue Requirement (ATRR) | | (Line 162 + 163 + 164 + 165 + 166 + 167) | \$ 425,624 |
| Rate for Network Integration Transmission Service | | | | |
| 169 | 1 CP Peak | (Note L) | PJM Data | 19,140.0 |
| 170 | Rate (\$/MW-Year) | | (Line 168 / 169) | 22,237.43 |
| 171 | Rate for Network Integration Transmission Service (\$/MW/Year) | | (Line 170) | 22,237.43 |

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

FERC Form 1 Page # or

Notes

Instruction (Note H)

2011

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, 2011

| | | | | | |
|------------------------------------------------------|---------|---------|---------|--|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| FAS 133 - DEBT VALUATION - MTM HEDGE NON CURRENT AS | 15,797 | 15,797 | | | Not applicable to Transmission Cost of Service calculation. |
| FAS133 - DEFERRED GAIN/LOSS CAPAC HEDGE NON CURRE | 639 | 639 | | | Not applicable to Transmission Cost of Service calculation. |
| FAS 133 REG FTR CURRENT | - | - | | | Not applicable to Transmission Cost of Service calculation. |
| FAS 133 - FTR HEDGE CURRENT ASSET | 8,104 | 8,104 | | | Not applicable to Transmission Cost of Service calculation. |
| FAS 133 POWER HEDGE CURRENT ASSET | 1,190 | 1,190 | | | 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 | 15,562 | 15,480 | 83 | | Represents ARO accruals not deductible for tax. |
| FAS143 DECOMMISSIONING | 309,801 | 309,801 | | | Represents ARO accruals not deductible for tax. |
| FEDERAL TAX INTEREST EXPENSE NON CURRENT | - | - | | | Not applicable to Transmission Cost of Service calculation. |
| FIXED ASSETS | 1,164 | 1,164 | | | Not applicable to Transmission Cost of Service calculation. |
| FIXED ASSETS NON CURRENT CURRENT | 389 | 389 | | | Not applicable to Transmission Cost of Service calculation. |
| FLEET LEASE CREDIT - CURRENT | 23 | - | 23 | | Books amortize the fleet lease extension credit over the new lease; tax takes the deduction when incurred. |
| FLEET LEASE CREDIT - NONCURRENT | 3 | - | 3 | | Books amortizes the fleet lease extension credit over the new lease; tax takes the deduction when incurred. |
| FUEL DEF CURRENT LIAB | (0) | (0) | | | Not applicable to Transmission Cost of Service calculation. |
| FUEL DEF NON CUR LIAB | 1,961 | 1,961 | | | Not applicable to Transmission Cost of Service calculation. |
| FUEL DEF OTHER NON CUR LIAB | - | - | | | 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 | 98 | 98 | | | Books include income when meter is read; taxed when service is provided. |
| HEADWATER BENEFITS | 829 | 829 | | | 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 | 7,494 | - | 7,494 | | 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 | (294) | (294) | | | Books estimate expense; tax deduction taken when paid. |
| OBSOLETE INVENTORY | - | - | | | Not applicable to Transmission Cost of Service calculation. |
| OPEB | 13,455 | - | 13,455 | | 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 | 2,259 | - | 2,259 | | 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 | (4,657) | (4,657) | | | 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 | (0) | (0) | | | 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 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 - 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 | (173) | (173) | | | 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 | 12,618 | 12,618 | | | 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 | 139,824 | 139,824 | | | Not applicable to Transmission Cost of Service calculation. |
| REG LIABILITY HEDGES DEBT | - | - | | | Not applicable to Transmission Cost of Service calculation. |
| REG RATE REFUND - CURRENT | 52,379 | 52,379 | | | 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 | 363 | 363 | | | Not applicable to Transmission Cost of Service calculation. |
| RETIREMENT - (FASB 87) | (8,230) | - | (8,230) | | Book estimate accrued and expensed; tax deduction when paid. |
| RETIREMENT - EXEC SUPP RET (ESRP) - NONOP | (39) | (39) | | | Not applicable to Transmission Cost of Service calculation. |
| RETIREMENT - SUPPLEMENTAL RETIREMENT | 138 | 138 | | | Not applicable to Transmission Cost of Service calculation. |
| SEPARATION/ERT | 1,483 | - | 1,483 | | 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 PROPERTY TAX | (23) | (23) | | | Not applicable to Transmission Cost of Service calculation. |
| VA SALES & USE TAX AUDIT (INCL INT) | - | - | | | Not applicable to Transmission Cost of Service calculation. |
| VACATION ACCRUAL | 11,871 | 11,871 | | | Not applicable to Transmission Cost of Service calculation. |
| W.VA. STATE POLLUTION CONTROL - FEDERAL EFFECT | 2,132 | 2,132 | | | Federal effect of state deductions. |
| WEST VA PROPERTY TAX | 2,486 | 2,486 | | | 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 | 12,827 | 12,827 | | | Not applicable to Transmission Cost of Service calculation. |
| DEFERRED SIT NONOP - OCI | 2,478 | 2,478 | | | Not applicable to Transmission Cost of Service calculation. |
| DFIT EFFECT ON SIT NONOP - OCI | 77 | 77 | | | Not applicable to Transmission Cost of Service calculation. |
| DEDESIGNATED DEBT NOT ISSUED | 670 | 670 | | | Not applicable to Transmission Cost of Service calculation. |
| FUEL DEF CURRENT LIAB | 0 | 0 | | | 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. |
| NUC FUEL - PERMANENT DISPOSAL | - | - | | | Not applicable to Transmission Cost of Service calculation. |
| RETIREMENT - (FASB 87) | 8,230 | - | 8,230 | | Book estimate accrued and expensed; tax deduction when paid. |
| FAS133 - DEBT VALUATION - MTM - CURRENT LIAB | 0 | 0 | | | Not applicable to Transmission Cost of Service calculation. |
| REG ASSET - A5 REC COST VA | 183 | 183 | | | Not applicable to Transmission Cost of Service calculation. |
| PERFORMANCE ACHIEVEMENT PLAN | - | - | | | Not applicable to Transmission Cost of Service calculation. |
| REG ASSET CURRENT RIDER A5 DSM | 866 | 866 | | | 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 | 1,175 | 1,175 | | | Not applicable to Transmission Cost of Service calculation. |
| REG ASSET - PLANT | 1,623 | 1,623 | | | Not applicable to Transmission Cost of Service calculation. |
| REG ASSET - HEDGE DEBT DE-DESIGNATED DEBT NOT ISSUED | 1,538 | 1,538 | | | Not applicable to Transmission Cost of Service calculation. |
| REG ATTR NON CURRENT | 4,822 | 4,822 | | | Not applicable to Transmission Cost of Service calculation. |
| BOOK CAPITALIZED INTEREST CWIP | 434 | 434 | | | Not applicable to Transmission Cost of Service calculation. |
| CAPITAL LEASE | 72 | 72 | | | Not applicable to Transmission Cost of Service calculation. |
| NUC FUEL - PERMANENT DISPOSAL | 294 | 294 | | | Not applicable to Transmission Cost of Service calculation. |
| ROUNDING | 0 | 0 | | | Not applicable to Transmission Cost of Service calculation. |

ATTACHMENT H-16A

Attachment 1 - Accumulated Deferred Income Taxes (ADIT) Worksheet - December 31, 2011

Summary table with 6 columns: Subtotal - p234, Less FASB 109 Above if not separately removed, Less FASB 106 Above if not separately removed, Total. Values include 1,542,243, 1,377,482, 83, 142,246, 22,433.

Instructions for Account 190:
1. ADIT items related only to Non-Electric Operations (e.g., Gas, Water, Sewer) or Production are directly assigned to Column C
2. ADIT items related only to Transmission are directly assigned to Column D
3. ADIT items related to Plant and not in Columns C & D are included in Column E
4. ADIT items related to labor and not in Columns C & D are included in Column F
5. Deferred income taxes arise when items are included in taxable income in different periods than they are included in rates, therefore if the item giving rise to the ADIT is not included in the formula, the associated ADIT amount shall be excluded
6. Re: Form 1-F filer: Sum of subtotals for Accounts 282 and 283 should tie to Form No. 1-F, p.113.57.c

Main ADIT-282 table with columns A (ADIT-282), B (Total), C (Production Or Other Related), D (Only Transmission Related), E (Plant Related), F (Labor Related), G (Justification). Rows include various tax categories like AFC DEFERRED TAX, CASUALTY LOSS, COMPUTER SOFTWARE, and various DEFICIENCY items.

ATTACHMENT H-16A

Attachment 1 - Accumulated Deferred Income Taxes (ADIT) Worksheet - December 31, 2011

Summary table with columns for Subtotal, Less FASB 109 Above if not separately removed, and Less FASB 106 Above if not separately removed. Rows include Total and values for (3,564,290), (2,936,011), (481,173), (86,051), and (61,054).

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

Main ADIT worksheet table with columns A through G. Column A is ADIT-283, B is Total, C is Production Or Other, D is Only Transmission, E is Plant, F is Labor, and G is Justification. Rows list various ADIT items like AFUDC, CONTINGENT CLAIMS CURRENT, AMORT EXP, etc., with their respective values and justifications.

ATTACHMENT H-16A

Attachment 1 - Accumulated Deferred Income Taxes (ADIT) Worksheet - December 31, 2011

| | | | | | |
|-----------------------------------------------------|-------------|-------------|---------|---------|-------------------------------------------------------------------------------------------------------------------------------------------------------|
| FAS 109 OTHER DSIT GROSSUP WV - BREMO RIDER | 0 | 0 | | | Not applicable to Transmission Cost of Service calculation. |
| FAS 109 OTHER DSIT GROSSUP WV - GENERATION RIDER | - | - | | | Not applicable to Transmission Cost of Service calculation. |
| FAS 109 OTHER DSIT GROSSUP WV - HALIFAX RIDER | (0) | (0) | | | Not applicable to Transmission Cost of Service calculation. |
| FAS 109 OTHER DSIT GROSSUP WV - NAIJI RIDER | (27) | (27) | | | Not applicable to Transmission Cost of Service calculation. |
| FAS 109 OTHER DSIT GROSSUP WV - PP7 RIDER | (0) | (0) | | | Not applicable to Transmission Cost of Service calculation. |
| FAS 109 OTHER DSIT GROSSUP WV - VCHEC RIDER | (11) | (11) | | | Not applicable to Transmission Cost of Service calculation. |
| FAS 109 OTHER DSIT GROSSUP WV - VCHEC RIDER CURR | - | - | | | Not applicable to Transmission Cost of Service calculation. |
| FAS 109 OTHER DSIT GROSSUP WV - VCHEC RIDER NONCURR | - | - | | | Not applicable to Transmission Cost of Service calculation. |
| FAS 109 OTHER DSIT GROSSUP WV - WARREN RIDER | (2) | (2) | | | Not applicable to Transmission Cost of Service calculation. |
| FAS 109 REG ASSET | - | - | | | Represents tax gross-up on deferred tax deficiency related to previous flow-through and ARAM related ADIT. |
| FAS 133 | (41,146) | (41,146) | | | Not applicable to Transmission Cost of Service calculation. |
| FAS 133 - FTR HEDGE CURRENT ASSET | - | - | | | Not applicable to Transmission Cost of Service calculation. |
| FAS 133-REG-GL HEDGE CAPACITY CURRENT | - | - | | | Not applicable to Transmission Cost of Service calculation. |
| FAS 133 REG FUEL HEDGE NONCURRENT | - | - | | | Not applicable to Transmission Cost of Service calculation. |
| FAS 133 REG GL CAPACITY HEDGE NONCURRENT | - | - | | | Not applicable to Transmission Cost of Service calculation. |
| FAS 133 REG HEDGE DEBT NONCURRENT | - | - | | | Not applicable to Transmission Cost of Service calculation. |
| FAS 133 DEBT VALUATION - MTM - CURRENT LIAB | 0 | 0 | | | Not applicable to Transmission Cost of Service calculation. |
| FAS 133 DEFERRED GL CAPACITY HEDGE - NON CURRENT | - | - | | | Not applicable to Transmission Cost of Service calculation. |
| FAS 133 DEFERRED GL CAPACITY HEDGE - CURRENT LIAB | - | - | | | Not applicable to Transmission Cost of Service calculation. |
| FAS 133 DEFERRED GL POWER HEDGE - CURRENT LIAB | - | - | | | Not applicable to Transmission Cost of Service calculation. |
| FAS 133 DEFERRED GL POWER HEDGE NON CURRENT LIAB | - | - | | | Not applicable to Transmission Cost of Service calculation. |
| FAS 133 DEFERRED VALUATION - MTM NON CURRENT LIAB | (0) | (0) | | | Not applicable to Transmission Cost of Service calculation. |
| FAS 133 FTR CURRENT LIAB | - | - | | | Not applicable to Transmission Cost of Service calculation. |
| FAS 133 FTR NON CURRENT LIAB | - | - | | | Not applicable to Transmission Cost of Service calculation. |
| FEDERAL TAX INTEREST EXPENSE | (7,136) | (7,136) | | | Not applicable to Transmission Cost of Service calculation. |
| FEDERAL TAX INTEREST EXPENSE NON CURRENT | 1,175 | 1,175 | | | Not applicable to Transmission Cost of Service calculation. |
| FIXED ASSETS | 547 | 547 | | | Not applicable to Transmission Cost of Service calculation. |
| FUEL HANDLING COSTS | (157) | (157) | | | IRS settlement required additional tax capitalization of handling costs. |
| GAIN(LOSS) INTERCO SALES -BOOK/TAX | - | - | | | Tax deferred recognition of intercompany gain/loss due to consolidated return rules. |
| GAIN(LOSS) INTERCO SALES -BOOK/TAX | - | - | | | Tax deferred recognition of intercompany gain/loss due to consolidated return rules. |
| GOODWILL AMORTIZATION | - | - | | | Not applicable to Transmission Cost of Service calculation. |
| NON CURRENT REC A4 ELEC TRAN | (1,014) | (1,014) | | | Not applicable to Transmission Cost of Service calculation. |
| NUCLEAR FUEL - PERMANENT DISPOSAL | - | - | | | Not applicable to Transmission Cost of Service calculation. |
| OBSOLETE INVENTORY | - | - | | | Not applicable to Transmission Cost of Service calculation. |
| PERFORMANCE ACHIEVEMENT PLAN | - | - | | | Not applicable to Transmission Cost of Service calculation. |
| POWERTREE CARBON CO. LLC. | (34) | (34) | | | Not applicable to Transmission Cost of Service calculation. |
| QUALIFIED SETTLEMENT FUND | - | - | | | Not applicable to Transmission Cost of Service calculation. |
| REACQUIRED DEBT GAIN(LOSS) | (1,779) | (1,779) | | | Not applicable to Transmission Cost of Service calculation. |
| REG FTR | - | - | | | Not applicable to Transmission Cost of Service calculation. |
| REG FTR CURRENT | - | - | | | Not applicable to Transmission Cost of Service calculation. |
| REG HEDGES CAPACITY | - | - | | | Not applicable to Transmission Cost of Service calculation. |
| REG ASSET - A4 RAC COSTS CURRENT | (22,489) | (22,489) | | | Not applicable to Transmission Cost of Service calculation. |
| REG ASSET - A4 RAC COSTS NONCURRENT | (4,723) | (4,723) | | | Not applicable to Transmission Cost of Service calculation. |
| REG ASSET - A5 REC COST VA | 183 | 183 | | | Not applicable to Transmission Cost of Service calculation. |
| REG ASSET - ATRR - CURRENT | (13,871) | (13,871) | | | Not applicable to Transmission Cost of Service calculation. |
| REG ATRR NON CURRENT | - | - | | | Not applicable to Transmission Cost of Service calculation. |
| REG ASSET - DEBT VALUATION - MTM - CURRENT | (7,740) | (7,740) | | | Not applicable to Transmission Cost of Service calculation. |
| REG ASSET - DEFERRED GL CAPACITY HEDGE CURRENT | (200) | (200) | | | Not applicable to Transmission Cost of Service calculation. |
| REG ASSET - DEFERRED GL POWER HEDGE CURRENT | (1,190) | (1,190) | | | Not applicable to Transmission Cost of Service calculation. |
| REG ASSET FTR | - | - | | | Not applicable to Transmission Cost of Service calculation. |
| REG ASSET - FTR CURRENT | (8,104) | (8,104) | | | Not applicable to Transmission Cost of Service calculation. |
| REG ASSET - PLANT | 1,623 | 1,623 | | | 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 | (2,424) | (2,424) | | | Not applicable to Transmission Cost of Service calculation. |
| REG ASSET CURRENT RIDER A5 DSM | 866 | 866 | | | Not applicable to Transmission Cost of Service calculation. |
| REG ASSET CURRENT RIDER A6 BEAR GARDEN AFUDC DEBT | 0 | 0 | | | Not applicable to Transmission Cost of Service calculation. |
| REG ASSET CURRENT RIDER A6 BEAR GARDEN COST RESERV | (637) | (637) | | | 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 | (1,043) | (1,043) | | | Not applicable to Transmission Cost of Service calculation. |
| REG ASSET CURRENT RIDER A6 VCHEC COST RESERVE | (190) | (190) | | | Not applicable to Transmission Cost of Service calculation. |
| REG ASSET - DEBT VALUATION - MTM - NON CURRENT | (15,797) | (15,797) | | | Not applicable to Transmission Cost of Service calculation. |
| REG ASSET - DEFERRED GAIN/LOSS CAPAC HEDGE NONCUR | (639) | (639) | | | Not applicable to Transmission Cost of Service calculation. |
| REG ASSET - HEDGE DEBT DE-DESIGNATED DEBT NOT ISSUE | 1,538 | 1,538 | | | Not applicable to Transmission Cost of Service calculation. |
| REG ASSET NONCUR RIDER A6 BEAR GARDEN AFUDC DEBT | (434) | (434) | | | Not applicable to Transmission Cost of Service calculation. |
| REG ASSET NONCUR RIDER A6 BEAR GARDEN COST RESERVE | (1,199) | (1,199) | | | Not applicable to Transmission Cost of Service calculation. |
| REG ASSET NONCUR RIDER A6 BREMO AFUDC DEBT | - | - | | | Not applicable to Transmission Cost of Service calculation. |
| REG ASSET NONCUR RIDER A6 HALIFAX AFUDC DEBT | (28) | (28) | | | Not applicable to Transmission Cost of Service calculation. |
| REG ASSET NONCUR RIDER A6 NAIJI AFUDC DEBT | (2,865) | (2,865) | | | Not applicable to Transmission Cost of Service calculation. |
| REG ASSET NONCUR RIDER A6 PP7 AFUDC DEBT | (9) | (9) | | | Not applicable to Transmission Cost of Service calculation. |
| REG ASSET NONCUR RIDER A6 VCHEC AFUDC DEBT | (185) | (185) | | | Not applicable to Transmission Cost of Service calculation. |
| REG ASSET NONCUR RIDER A6 VCHEC COST RESERVE | (4,373) | (4,373) | | | Not applicable to Transmission Cost of Service calculation. |
| REG ASSET NONCUR RIDER A6 WARREN AFUDC DEBT | (195) | (195) | | | Not applicable to Transmission Cost of Service calculation. |
| REG HEDGE DEBT - CURRENT | - | - | | | Not applicable to Transmission Cost of Service calculation. |
| REG ATRR NON CURRENT | 4,822 | 4,822 | | | Not applicable to Transmission Cost of Service calculation. |
| REG NON CURRENT DSM A5 RIDER | (3,179) | (3,179) | | | 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 | (1,545) | - | (1,545) | | 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 | (3,955) | (3,955) | | | 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 | (1,731) | (1,731) | | | 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 | (11,117) | (11,117) | | | 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 CFWD | - | - | | | Represents the deferred state tax impact related to WV NOL. This deferral will turn around when the pollution control projects are placed in service. |
| W.VA. STATE POLLUTION CONTROL | (6,091) | - | (6,091) | | Represents the deferred state tax impact related to WV Pollution control projects. This deferral will turn around once placed in service. |
| ADIT - OTHER COMPREHENSIVE INCOME | (12,827) | (12,827) | | | Not applicable to Transmission Cost of Service calculation. |
| DEFERRED SIT NONOP - OCI | (2,478) | (2,478) | | | Not applicable to Transmission Cost of Service calculation. |
| DFIT EFFECT ON SIT NONOP - OCI | (77) | (77) | | | Not applicable to Transmission Cost of Service calculation. |
| DEDESIGNATED DEBT NOT ISSUED | (670) | (670) | | | Not applicable to Transmission Cost of Service calculation. |
| FUEL DEF CURRENT LIAB | (0) | (0) | | | 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. |
| RETIREMENT - FASB 87 | (8,230) | - | (8,230) | | Not applicable to Transmission Cost of Service calculation. |
| FAS 133 - DEBT VALUATION - MTM - CURRENT LIAB | (0) | (0) | | | Not applicable to Transmission Cost of Service calculation. |
| REG ASSET - A5 REC COST VA | (183) | (183) | | | Not applicable to Transmission Cost of Service calculation. |
| REG ASSET CURRENT RIDER A5 DSM | (866) | (866) | | | 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 | (1,175) | (1,175) | | | Not applicable to Transmission Cost of Service calculation. |
| REG ASSET - PLANT | (1,623) | (1,623) | | | Not applicable to Transmission Cost of Service calculation. |
| REG ASSET - HEDGE DEBT DE-DESIGNATED DEBT NOT ISSUE | (1,538) | (1,538) | | | Not applicable to Transmission Cost of Service calculation. |
| REG ATRR NON CURRENT | (4,822) | (4,822) | | | Not applicable to Transmission Cost of Service calculation. |
| ROUNDING | (0) | (0) | | | Not applicable to Transmission Cost of Service calculation. |
| Subtotal - p277 (Form 1-F filer: see note 6, below) | (1,060,498) | (1,044,631) | - | (6,091) | (9,774) |
| Less FASB 109 Above if not separately removed | (43,192) | (43,192) | - | - | - |

ATTACHMENT H-16A

Attachment 1 - Accumulated Deferred Income Taxes (ADIT) Worksheet - December 31, 2011

| | | | | | |
|-----------------------------------------------|-------------|-------------|---|---------|---------|
| Less FASB 106 Above if not separately removed | - | | | | |
| Total | (1,017,304) | (1,001,439) | - | (6,091) | (9,774) |

Instructions for Account 283:

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

5. Deferred income taxes arise when items are included in taxable income in different periods than they are included in rates, therefore if the item giving rise to the ADIT is not included in the formula, the associated ADIT amount shall be excluded

6. Re: Form 1-F filer: Sum of subtotals for Accounts 282 and 283 should tie to Form No. 1-F, p.113.57.c

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

| | Item | Balance | Amortization |
|---|----------------------------------------|---------------------------------------------|--------------|
| 1 | Amortization | | 1,064 |
| 2 | Amortization to line 136 of Appendix A | Total | 170 |
| 3 | Total | | 1,234 |
| 4 | Total Form No. 1 (p.266 & 267) | Form No. 1 balance (p.266) for amortization | 1,234 |
| 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 | (301,371) | (41,008) | (50,332) | |
| ADIT-283 | 0 | (6,554) | (27,932) | |
| ADIT-190 | 78 | 116,526 | 29,820 | |
| Subtotal | (301,292) | 68,964 | (48,444) | |
| Wages & Salary Allocator | | | 5,1167% | |
| Gross Plant Allocator | | 13,4664% | | |
| End of Year ADIT | (301,292) | 9,287 | (2,479) | (294,484) |

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

End of Year Balances :

| A | B | C | D | E | F | G |
|-----------------------------------------------|---------|-----------------------------------|---------------------------------|------------------|------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------|
| ADIT-190 | Total | Production Or Other Related | Only Transmission Related | Plant Related | Labor Related | Justification |
| ADFIT - OTHER COMPREHENSIVE INCOME | 123 | 123 | | | | Not applicable to Transmission Cost of Service calculation. |
| BAD DEBTS | 7,225 | 7,225 | | | | For tax purposes bad debts are deductible when they are deemed to be uncollectible / worthless. |
| CAPITAL LEASE | 452 | 452 | | | | Not applicable to Transmission Cost of Service calculation. |
| CAPITALIZED BROKERS FEES | - | - | | | | Not applicable to Transmission Cost of Service calculation. |
| CAPITALIZED INTEREST - NONOP CWIP | - | - | | | | Not applicable to Transmission Cost of Service calculation. |
| CAPITALIZED INTEREST NONOP IN SERVICE | 307 | 307 | | | | Not applicable to Transmission Cost of Service calculation. |
| CAPITALIZED INTEREST OPERATING CWIP | 119,354 | 119,354 | | | | Represents tax capitalized interest on projects in CWIP - increase in taxable income. |
| CAPITALIZED INTEREST OPERATING IN SERVICE | 111,159 | | | 111,159 | | Represents tax "In Service" capitalized interest placed in service net of tax amortization. |
| CIAC DC - NONOP IN SERVICE | 1,969 | 1,969 | | | | Not applicable to Transmission Cost of Service calculation. |
| CIAC NC - NONOP CWIP | 16 | 16 | | | | Not applicable to Transmission Cost of Service calculation. |
| CIAC NC - NONOP IN SERVICE | 2,510 | 2,510 | | | | Not applicable to Transmission Cost of Service calculation. |
| CIAC VA - NONOP CWIP | (388) | (388) | | | | Not applicable to Transmission Cost of Service calculation. |
| CIAC VA - NONOP IN SERVICE | 97,733 | 97,733 | | | | Not applicable to Transmission Cost of Service calculation. |
| CONTINGENT CLAIMS CURRENT | 863 | 863 | | | | Not applicable to Transmission Cost of Service calculation. |
| CONTINGENT CLAIMS NONCURRENT | 4,634 | 4,634 | | | | Not applicable to Transmission Cost of Service calculation. |
| CUSTOMER ACCOUNTS-RESERVE & REFUND | 5,354 | 5,354 | | | | Not applicable to Transmission Cost of Service calculation. |
| CUSTOMER ACCOUNTS INTEREST-RESERVE & REFUND | (0) | (0) | | | | Not applicable to Transmission Cost of Service calculation. |
| DECOMMISSIONING & DECONTAMINATION | - | - | | | | Book expensed as billed over 15 yr assessment period; tax deduct in year of assessment because all events test met as liability is based on prior facility use. |
| DEFERRED GAIN/LOSS NONOPERATING | (56) | (56) | | | | Not applicable to Transmission Cost of Service calculation. |
| DEFERRED GAIN/LOSS OPERATING | 228 | | | 228 | | 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 | 6 | 6 | | | | Not applicable to Transmission Cost of Service calculation. |
| DEFERRED SIT NONOP - OCI | 22 | 22 | | | | Not applicable to Transmission Cost of Service calculation. |
| DFIT 190 OPERATING NONCURRENT ASSET | 342 | 342 | | | | Not applicable to Transmission Cost of Service calculation. |
| DFIT 282 NONOPERATING PLANT NONCURR LIAB | 4,635 | 4,635 | | | | Not applicable to Transmission Cost of Service calculation. |
| DFIT 282 OPERATING PLANT NONCURR LIAB | 111,958 | 111,958 | | | | Not applicable to Transmission Cost of Service calculation. |
| DFIT 283 NONOPERATING CURRENT LIAB | 1,726 | 1,726 | | | | Not applicable to Transmission Cost of Service calculation. |
| DFIT 283 NONOPERATING NONCURRENT LIAB | 7,751 | 7,751 | | | | Not applicable to Transmission Cost of Service calculation. |
| DFIT 283 OPERATING CURRENT LIABILITY | 7,115 | 7,115 | | | | Not applicable to Transmission Cost of Service calculation. |
| DFIT 283 OPERATING NONCURRENT CURRENT LIAB | (272) | (272) | | | | Not applicable to Transmission Cost of Service calculation. |
| DFIT 283 OPERATING NONCURRENT LIAB | 23,863 | 23,863 | | | | Not applicable to Transmission Cost of Service calculation. |
| DFIT 283 OPERATING OTHER NONCURRENT LIABILITY | - | - | | | | Not applicable to Transmission Cost of Service calculation. |
| DFIT EFFECT ON SIT NONOP - OCI | 852 | 852 | | | | Not applicable to Transmission Cost of Service calculation. |
| DIRECTOR CHARITABLE DONATION | 105 | 105 | | | | Not applicable to Transmission Cost of Service calculation. |
| DOE SETTLEMENT - ASSET BASIS REDUCTION | 1,328 | 1,328 | | | | Not applicable to Transmission Cost of Service calculation. |
| DOE SETTLEMENT - INVENTORY BASIS REDUCTION | 8,024 | 8,024 | | | | Not applicable to Transmission Cost of Service calculation. |
| DSIT 190 NONOP CURRENT ASSET D.C. | (1) | (1) | | | | Not applicable to Transmission Cost of Service calculation. |
| DSIT 190 NONOP CURRENT ASSET N.C. | (52) | (52) | | | | Not applicable to Transmission Cost of Service calculation. |
| DSIT 190 NONOP CURRENT ASSET VA | (803) | (803) | | | | Not applicable to Transmission Cost of Service calculation. |
| DSIT 190 NONOP CURRENT ASSET W.V. | (34) | (34) | | | | Not applicable to Transmission Cost of Service calculation. |
| DSIT 190 NONOP NONCURRENT ASSET D.C. | 96 | 96 | | | | Not applicable to Transmission Cost of Service calculation. |
| DSIT 190 NONOP NONCURRENT ASSET N.C. | 4,609 | 4,609 | | | | Not applicable to Transmission Cost of Service calculation. |
| DSIT 190 NONOP NONCURRENT ASSET VA | 73,124 | 73,124 | | | | Not applicable to Transmission Cost of Service calculation. |
| DSIT 190 NONOP NONCURRENT ASSET W.V. | 2,390 | 2,390 | | | | Not applicable to Transmission Cost of Service calculation. |
| DSIT 190 NONOP PLANT NONCURR ASSET D.C. | 20 | 20 | | | | Not applicable to Transmission Cost of Service calculation. |
| DSIT 190 NONOP PLANT NONCURR ASSET N.C. | 1,060 | 1,060 | | | | Not applicable to Transmission Cost of Service calculation. |
| DSIT 190 NONOP PLANT NONCURR ASSET VA | 16,522 | 16,522 | | | | Not applicable to Transmission Cost of Service calculation. |
| DSIT 190 NONOP PLANT NONCURR ASSET W.V. | 542 | 542 | | | | Not applicable to Transmission Cost of Service calculation. |
| DSIT 190 OPERATING CURRENT ASSET D.C. | 40 | 40 | | | | Not applicable to Transmission Cost of Service calculation. |
| DSIT 190 OPERATING CURRENT ASSET N.C. | 736 | 736 | | | | Not applicable to Transmission Cost of Service calculation. |
| DSIT 190 OPERATING CURRENT ASSET VA | 11,649 | 11,649 | | | | Not applicable to Transmission Cost of Service calculation. |
| DSIT 190 OPERATING CURRENT ASSET W.V. | 397 | 397 | | | | Not applicable to Transmission Cost of Service calculation. |
| DSIT 190 OPERATING NONCURR ASSET D.C. | 7 | 7 | | | | Not applicable to Transmission Cost of Service calculation. |
| DSIT 190 OPERATING NONCURR ASSET N.C. | 850 | 850 | | | | Not applicable to Transmission Cost of Service calculation. |
| DSIT 190 OPERATING NONCURR ASSET VA | 13,920 | 13,920 | | | | Not applicable to Transmission Cost of Service calculation. |
| DSIT 190 OPERATING NONCURR ASSET VA MIN | (150) | (150) | | | | Not applicable to Transmission Cost of Service calculation. |
| DSIT 190 OPERATING NONCURR ASSET W.V. | 455 | 455 | | | | Not applicable to Transmission Cost of Service calculation. |
| DSIT 190 OPERATING PLANT NONCURR ASSET D.C. | 112 | 112 | | | | Not applicable to Transmission Cost of Service calculation. |
| DSIT 190 OPERATING PLANT NONCURR ASSET N.C. | 5,712 | 5,712 | | | | Not applicable to Transmission Cost of Service calculation. |
| DSIT 190 OPERATING PLANT NONCURR ASSET VA | 90,460 | 90,460 | | | | Not applicable to Transmission Cost of Service calculation. |
| DSIT 190 OPERATING PLANT NONCURR ASSET W.V. | 2,959 | 2,959 | | | | Not applicable to Transmission Cost of Service calculation. |
| DSIT 283 OP OTHER NONCURR LIAB N.C. | (17) | (17) | | | | Not applicable to Transmission Cost of Service calculation. |
| DSIT 283 OP OTHER NONCURR LIAB VA | (230) | (230) | | | | Not applicable to Transmission Cost of Service calculation. |
| DSIT 283 OP OTHER NONCURR LIAB W.V. | (8) | (8) | | | | Not applicable to Transmission Cost of Service calculation. |
| DSM | - | - | | | | Not applicable to Transmission Cost of Service calculation. |
| EARNEST MONEY | - | - | | | | Not applicable to Transmission Cost of Service calculation. |
| EMISSIONS ALLOWANCES | 0 | 0 | | | | Not applicable to Transmission Cost of Service calculation. |
| FAS 109 ITC DFIT DEFICIENCY (190) | 5,751 | 5,751 | | | | Not applicable to Transmission Cost of Service calculation. |
| FAS 109 ITC DSIT DEFICIENCY D.C. (190) | 1 | 1 | | | | Not applicable to Transmission Cost of Service calculation. |
| FAS 109 ITC DSIT DEFICIENCY N.C. (190) | 62 | 62 | | | | Not applicable to Transmission Cost of Service calculation. |
| FAS 109 ITC DSIT DEFICIENCY VA (190) | 981 | 981 | | | | Not applicable to Transmission Cost of Service calculation. |
| FAS 109 ITC DSIT DEFICIENCY W.V. (190) | 32 | 32 | | | | Not applicable to Transmission Cost of Service calculation. |
| FAS 109 ITC DSIT GROSSUP D.C. | 1 | 1 | | | | Not applicable to Transmission Cost of Service calculation. |
| FAS 109 ITC DSIT GROSSUP N.C. | 40 | 40 | | | | Not applicable to Transmission Cost of Service calculation. |
| FAS 109 ITC DSIT GROSSUP VA | 627 | 627 | | | | Not applicable to Transmission Cost of Service calculation. |
| FAS 109 ITC DSIT GROSSUP W.V. | 20 | 20 | | | | Not applicable to Transmission Cost of Service calculation. |
| FAS 109 ITC GROSSUP (190) | 3,676 | 3,676 | | | | Not applicable to Transmission Cost of Service calculation. |
| FAS 109 ITC REG LIAB | - | - | | | | Not applicable to Transmission Cost of Service calculation. |

| | | | | | | |
|----------------------------------------------------|-----------|-----------|----|----------|--------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| FAS 133 | 31,487 | 31,487 | | | | Not applicable to Transmission Cost of Service calculation. |
| FAS133 - DEFERRED GAIN/LOSS CAPAC HEDGE NON CURRE | 793 | 793 | | | | Not applicable to Transmission Cost of Service calculation. |
| FAS 133 REG FTR CURRENT | - | - | | | | Not applicable to Transmission Cost of Service calculation. |
| FAS 133 POWER HEDGE CURRENT ASSET | 8 | 8 | | | | Not applicable to Transmission Cost of Service calculation. |
| FAS 133 REG HEDGE DEBT CURRENT | 0 | 0 | | | | Not applicable to Transmission Cost of Service calculation. |
| FAS 143 ASSET OBLIGATION | 13,790 | 13,711 | 78 | | | Represents ARO accruals not deductible for tax. |
| FAS143 DECOMMISSIONING | 301,871 | 301,871 | | | | Represents ARO accruals not deductible for tax. |
| FEDERAL TAX INTEREST EXPENSE NON CURRENT | - | - | | | | Not applicable to Transmission Cost of Service calculation. |
| FIXED ASSETS | 386 | 386 | | | | Not applicable to Transmission Cost of Service calculation. |
| FIXED ASSETS NON CURRENT CURRENT | (656) | (656) | | | | Not applicable to Transmission Cost of Service calculation. |
| FLEET LEASE CREDIT - CURRENT | 51 | | | 51 | | Books amortize the fleet lease extension credit over the new lease; tax takes the deduction when incurred. |
| FLEET LEASE CREDIT - NONCURRENT | 27 | | | 27 | | Books amortizes the fleet lease extension credit over the new lease; tax takes the deduction when incurred. |
| FUEL DEF CURRENT LIAB | 2,362 | 2,362 | | | | Not applicable to Transmission Cost of Service calculation. |
| FUEL DEF NON CUR LIAB | 8,272 | 8,272 | | | | Not applicable to Transmission Cost of Service calculation. |
| FUEL DEF OTHER NON CUR LIAB | 1,197 | 1,197 | | | | Not applicable to Transmission Cost of Service calculation. |
| GAIN SALE/LEASEBACK - SYSTEM OFFICE | - | - | | | | Not applicable to Transmission Cost of Service calculation. |
| GROSS REC-UNBILLED REV-NC | 119 | 119 | | | | Books include income when meter is read; taxed when service is provided. |
| HEADWATER BENEFITS | 483 | 483 | | | | Not applicable to Transmission Cost of Service calculation. |
| INT STOR NORTH ANNA | 2,976 | 2,976 | | | | Books recognizes the expense as incurred. For tax the deduction is recognized when the casks are filed. |
| INT STOR SURRY | 567 | 567 | | | | Books recognizes the expense as incurred. For tax the deduction is recognized when the casks are filed. |
| LONG TERM DISABILITY RESERVE | 6,550 | | | 6,550 | | Book estimate accrued and expensed; tax deduction when paid. |
| METERS | 7,162 | 7,162 | | | | Books pre-capitalize when purchased; tax purposes when installed. |
| NUCLEAR FUEL - PERMANENT DISPOSAL | (19) | (19) | | | | Books estimate expense, tax deduction taken when paid. |
| OBSOLETE INVENTORY | - | - | | | | Not applicable to Transmission Cost of Service calculation. |
| OPEB | 14,072 | | | 14,072 | | Represents the difference between the book accrual expense and the actual funded amount. |
| PERFORMANCE ACHIEVEMENT PLAN | (33) | (33) | | | | Not applicable to Transmission Cost of Service calculation. |
| POWER PURCHASE BUYOUT | 499 | 499 | | | | Represents the difference between the book accrual expense and the actual funded amount. |
| PREMIUM, DEBT, DISCOUNT AND EXPENSE | 5,061 | | | 5,061 | | Books record the yield to maturity method; taxes amortize straight line. |
| P'SHIP INCOME - NC ENTERPRISE | 49 | 49 | | | | Not applicable to Transmission Cost of Service calculation. |
| P'SHIP INCOME - VIRGINIA CAPITAL | 216 | 216 | | | | Not applicable to Transmission Cost of Service calculation. |
| QUALIFIED SETTLEMENT FUND | - | - | | | | Not applicable to Transmission Cost of Service calculation. |
| REACTOR DECOMMISSIONING LIABILITY | - | - | | | | Represents the difference between the accrual and payments. |
| REG FUEL HEDGE | (4,619) | (4,619) | | | | Not applicable to Transmission Cost of Service calculation. |
| REG FUEL HEDGE NONOP | 4,650 | 4,650 | | | | Not applicable to Transmission Cost of Service calculation. |
| REG HEDGES CAPACITY | - | - | | | | Not applicable to Transmission Cost of Service calculation. |
| REG HEDGES CAPACITY NC | - | - | | | | Not applicable to Transmission Cost of Service calculation. |
| REG HEDGES DEBT | - | - | | | | Not applicable to Transmission Cost of Service calculation. |
| REG LIAB - DEBT VALUATION - MTM - CURRENT | 1,231 | 1,231 | | | | Not applicable to Transmission Cost of Service calculation. |
| REG LIAB - DEFERRED DISQUALIFIED DEBT NOT ISSUED | 17,409 | 17,409 | | | | Not applicable to Transmission Cost of Service calculation. |
| REG LIAB - DEFERRED G/L CAPACITY HEDGE - CURRENT | 2,447 | 2,447 | | | | Not applicable to Transmission Cost of Service calculation. |
| REG LIAB - DEFERRED G/L CAPACITY HEDGE NON CUR | (0) | (0) | | | | Not applicable to Transmission Cost of Service calculation. |
| REG LIAB - DEFERRED G/L POWER HEDGE - CURRENT | 441 | 441 | | | | Not applicable to Transmission Cost of Service calculation. |
| REG LIAB - DEFERRED VALUATION - MTM - NON CURRENT | 6,339 | 6,339 | | | | Not applicable to Transmission Cost of Service calculation. |
| REG LIAB - FTR CURRENT | 4,136 | 4,136 | | | | Not applicable to Transmission Cost of Service calculation. |
| REG LIAB - CURRENT RIDER A6 BEAR GARDEN AFUDC DEBT | (227) | (227) | | | | Not applicable to Transmission Cost of Service calculation. |
| REG LIAB CURRENT RIDER A6 BEAR GARDEN COST RESERVE | 1,245 | 1,245 | | | | Not applicable to Transmission Cost of Service calculation. |
| REG LIAB OTHER NON CURR DOE SETTLEMENT | (0) | (0) | | | | Not applicable to Transmission Cost of Service calculation. |
| REG LIAB PLANT CONTRA VASLSTX | 10,725 | 10,725 | | | | Not applicable to Transmission Cost of Service calculation. |
| REG LIABILITY DECOMMISSIONING | 136,811 | 136,811 | | | | Not applicable to Transmission Cost of Service calculation. |
| REG LIABILITY HEDGES DEBT | - | - | | | | Not applicable to Transmission Cost of Service calculation. |
| REG RATE REFUND - CURRENT | 27,470 | 27,470 | | | | Not applicable to Transmission Cost of Service calculation. |
| REG RATE REFUND - NONCURRENT | 23,100 | 23,100 | | | | Not applicable to Transmission Cost of Service calculation. |
| REG RATE REFUND INTEREST - CURRENT | - | - | | | | Not applicable to Transmission Cost of Service calculation. |
| REGULATORY ASSET - D & D | 4 | 4 | | | | Not applicable to Transmission Cost of Service calculation. |
| REGULATORY ASSET - VA SLS TAX | 4,962 | 4,962 | | | | Not applicable to Transmission Cost of Service calculation. |
| RESTRICTED STOCK AWARD | 1,059 | 1,059 | | | | Not applicable to Transmission Cost of Service calculation. |
| RETIREMENT - (FASB 87) | (25,594) | | | (25,594) | | Book estimate accrued and expensed; tax deduction when paid. |
| RETIREMENT - EXEC SUPP RET (ESRP) - NONOP | (42) | (42) | | | | Not applicable to Transmission Cost of Service calculation. |
| RETIREMENT - SUPPLEMENTAL RETIREMENT | 138 | 138 | | | | Not applicable to Transmission Cost of Service calculation. |
| SEPARATION/ERT | 20,188 | | | 20,188 | | Book amount accrued and expensed; tax deduction when paid. These amounts will be paid in the next 12 months. |
| SEPARATION/ERT - NON CURRENT | 7 | | | 7 | | Book amount accrued and expensed; tax deduction when paid. These amounts will not be paid in the next 12 months. |
| SUCCESS SHARE PLAN | 3,075 | | | 3,075 | | Book amount accrued as its earned; tax deduction is actual payout. |
| VA SALES & USE TAX AUDIT (INCL. INT) | - | - | | | | Not applicable to Transmission Cost of Service calculation. |
| VACATION ACCRUAL | 10,089 | 10,089 | | | | Not applicable to Transmission Cost of Service calculation. |
| W.VA. STATE POLLUTION CONTROL - FEDERAL EFFECT | 2,294 | 2,294 | | | | Federal effect of state deductions. |
| WEST VA PROPERTY TAX | 1,646 | 1,646 | | | | Property tax expense is accrued for accounting purposes using the prior year's rates on the balance of the property located in the state at December 31 of the previous year. Tax takes a deduction when paid. |
| ADFIT - OTHER COMPREHENSIVE INCOME | (123) | (123) | | | | Not applicable to Transmission Cost of Service calculation. |
| DEFERRED SIT NONOP - OCI | (22) | (22) | | | | Not applicable to Transmission Cost of Service calculation. |
| DFIT EFFECT ON SIT NONOP - OCI | (8) | (8) | | | | Not applicable to Transmission Cost of Service calculation. |
| NUC FUEL - PERMANENT DISPOSAL | 19 | 19 | | | | Not applicable to Transmission Cost of Service calculation. |
| RETIREMENT - (FASB 87) | 25,594 | | | 25,594 | | Book estimate accrued and expensed; tax deduction when paid. |
| PERFORMANCE ACHIEVEMENT PLAN | 33 | 33 | | | | Not applicable to Transmission Cost of Service calculation. |
| REG ASSET CURRENT RIDER A5 DSM | 538 | 538 | | | | Not applicable to Transmission Cost of Service calculation. |
| EMISSIONS ALLOWANCES | 2,394 | 2,394 | | | | Not applicable to Transmission Cost of Service calculation. |
| ROUNDING | 0 | 0 | | | | Not applicable to Transmission Cost of Service calculation. |
| Subtotal - p234 | 1,430,373 | 1,269,876 | 78 | 116,526 | 43,893 | |
| Less FASB 109 Above if not separately removed | 11,191 | 11,191 | - | - | - | |
| Less FASB 106 Above if not separately removed | 14,072 | 0 | 0 | 0 | 14,072 | |
| Total | 1,405,110 | 1,258,685 | 78 | 116,526 | 29,820 | |

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 | (5) | (5) | | | | Represents the amount of amortization of AFC in service not allowable for tax. |
| AFC DEFERRED TAX - FUEL IN SERVICE | (52) | (52) | | | | Represents the amount of amortization of AFC in service not allowable for tax. |
| AFC DEFERRED TAX - PLANT CWIP | (8,343) | (8,343) | | | | Represents the amount of amortization of AFC in service not allowable for tax. |
| AFC DEFERRED TAX - PLANT IN SERVICE | (19,808) | (7,352) | (12,456) | | | Represents the amount of amortization of AFC in service not allowable for tax. |
| AFUDC - DEBT - GENERATION RIDER | - | - | | | | Not applicable to Transmission Cost of Service calculation. |
| BOOK CAPITALIZED INTEREST CWIP | (1,168) | | | (1,168) | | Represents the unallowable amount of book interest. |
| CAP EXPENSE | (14,176) | (14,176) | | | | Capitalized for books and current deduction for tax as repairs. |
| CAPITAL LEASE | (460) | | | | | Not applicable to Transmission Cost of Service calculation. |
| CASUALTY LOSS | (35,809) | | | (35,809) | | Book varies in treatment; tax sec. 165 casualty loss for the decline in value (up to the adj. basis) and Sec 162 deduction for repairs to restore to pre-casualty condition. |
| COMPUTER SOFTWARE-BOOK AMORT | 22,312 | | | | 22,312 | Represents total Book Computer Software Amortization Schedule M addition. |
| COMPUTER SOFTWARE-CWIP | (6,334) | (6,334) | | | | Represents the allowable "in house" deduction for tax. |
| COMPUTER SOFTWARE-TAX AMORT | (34,596) | | | | (34,596) | Total tax amortization shown as a schedule M deduction and add back total book amortization. |
| COST OF REMOVAL | (51,375) | (46,347) | (3,079) | | (1,949) | Represents the actual cost of removal allowable for tax over the accrued amount. |
| DECOMMISSIONING | (0) | (0) | | | | Tax deduction for funding decomm trust and tax deferral of book income generated by trust. |
| DECOMMISSIONING TRUST BOOK INCOME | (322,718) | (322,718) | | | | Not applicable to Transmission Cost of Service calculation. |
| DFIT 190 NONOPERATING NONCURR ASSET | (6,353) | (6,353) | | | | Not applicable to Transmission Cost of Service calculation. |
| DFIT 190 OPERATING NONCURR ASSET | (30,211) | (30,211) | | | | Not applicable to Transmission Cost of Service calculation. |
| DFIT 190 OPERATING PLANT NONCURRENT ASSET | (4,532) | (4,532) | | | | Not applicable to Transmission Cost of Service calculation. |
| DSIT 282 NONOP NONCURR PLAN LIABILITY - D.C. | 0 | 0 | | | | Not applicable to Transmission Cost of Service calculation. |
| DSIT 282 NONOP NONCURR PLAN LIABILITY - N.C. | - | - | | | | Not applicable to Transmission Cost of Service calculation. |
| DSIT 282 NONOP NONCURR PLAN LIABILITY - VA. | - | - | | | | Not applicable to Transmission Cost of Service calculation. |
| DSIT 282 NONOP NONCURR PLAN LIABILITY - W.V. | - | - | | | | Not applicable to Transmission Cost of Service calculation. |
| DSIT 282 NONOP PLANT NONCURR LIAB D.C. | (7) | (7) | | | | Not applicable to Transmission Cost of Service calculation. |
| DSIT 282 NONOP PLANT NONCURR LIAB N.C. | (408) | (408) | | | | Not applicable to Transmission Cost of Service calculation. |
| DSIT 282 NONOP PLANT NONCURR LIAB VA | (12,617) | (12,617) | | | | Not applicable to Transmission Cost of Service calculation. |
| DSIT 282 NONOP PLANT NONCURR LIAB W.V. | (212) | (212) | | | | Not applicable to Transmission Cost of Service calculation. |
| DSIT 282 OPERATING PLANT NONCURR LIAB D.C. | (588) | (588) | | | | Not applicable to Transmission Cost of Service calculation. |
| DSIT 282 OPERATING PLANT NONCURR LIAB N.C. | (29,365) | (29,365) | | | | Not applicable to Transmission Cost of Service calculation. |
| DSIT 282 OPERATING PLANT NONCURR LIAB VA | (274,892) | (274,892) | | | | Not applicable to Transmission Cost of Service calculation. |
| DSIT 282 OPERATING PLANT NONCURR LIAB W.V. | (16,679) | (16,679) | | | | Not applicable to Transmission Cost of Service calculation. |
| FAS 109 OTHER DFIT DEFICIENCY (282) | (11,059) | (11,059) | | | | Not applicable to Transmission Cost of Service calculation. |
| FAS 109 PLANT DFIT DEFICIENCY (282) | (24,468) | (24,468) | | | | Not applicable to Transmission Cost of Service calculation. |
| FAS109 PLANT DFIT DEFICIENCY (282) - BEAR GARDEN | (1,252) | (1,252) | | | | Not applicable to Transmission Cost of Service calculation. |
| FAS 109 PLANT DFIT DEFICIENCY (282) - BREMO RIDER | (25) | (25) | | | | Not applicable to Transmission Cost of Service calculation. |
| FAS 109 PLANT DFIT DEFICIENCY (282) - GENERATION R | (6,487) | (6,487) | | | | Not applicable to Transmission Cost of Service calculation. |
| FAS 109 PLANT DFIT DEFICIENCY (282) - HALIFAX RIDE | (1) | (1) | | | | Not applicable to Transmission Cost of Service calculation. |
| FAS 109 PLANT DFIT DEFICIENCY (282) - NAIH RIDER | (2,904) | (2,904) | | | | Not applicable to Transmission Cost of Service calculation. |
| FAS 109 PLANT DFIT DEFICIENCY (282) - PPT RIDER | (13) | (13) | | | | Not applicable to Transmission Cost of Service calculation. |
| FAS 109 PLANT DFIT DEFICIENCY (282) - VCHEC RIDER | (200) | (200) | | | | Not applicable to Transmission Cost of Service calculation. |
| FAS 109 PLANT DFIT DEFICIENCY (282) - WARREN RIDER | (71) | (71) | | | | Not applicable to Transmission Cost of Service calculation. |
| FAS 109 PLANT DSIT DEFICIENCY D.C. (282) | (3) | (3) | | | | Not applicable to Transmission Cost of Service calculation. |
| FAS 109 PLANT DSIT DEFICIENCY D.C. (282) - BEAR GARDEN | (0) | (0) | | | | Not applicable to Transmission Cost of Service calculation. |
| FAS 109 PLANT DSIT DEFICIENCY D.C. (282) - BREMO R | (0) | (0) | | | | Not applicable to Transmission Cost of Service calculation. |
| FAS 109 PLANT DSIT DEFICIENCY D.C. (282) - GENERAT | (2) | (2) | | | | Not applicable to Transmission Cost of Service calculation. |
| FAS 109 PLANT DSIT DEFICIENCY D.C. (282) - NAIH R | (0) | (0) | | | | Not applicable to Transmission Cost of Service calculation. |
| FAS 109 PLANT DSIT DEFICIENCY D.C. (282) - VCHEC R | (0) | (0) | | | | Not applicable to Transmission Cost of Service calculation. |
| FAS 109 PLANT DSIT DEFICIENCY D.C. (282) - WARREN | (0) | (0) | | | | Not applicable to Transmission Cost of Service calculation. |
| FAS 109 PLANT DSIT DEFICIENCY N.C. (282) | (264) | (264) | | | | Not applicable to Transmission Cost of Service calculation. |
| FAS 109 PLANT DSIT DEFICIENCY N.C. (282) - BEAR GA | (13) | (13) | | | | Not applicable to Transmission Cost of Service calculation. |
| FAS 109 PLANT DSIT DEFICIENCY N.C. (282) - BREMO R | (0) | (0) | | | | Not applicable to Transmission Cost of Service calculation. |
| FAS 109 PLANT DSIT DEFICIENCY N.C. (282) - GENERAT | (68) | (68) | | | | Not applicable to Transmission Cost of Service calculation. |
| FAS 109 PLANT DSIT DEFICIENCY N.C. (282) - HALIFAX | (0) | (0) | | | | Not applicable to Transmission Cost of Service calculation. |
| FAS 109 PLANT DSIT DEFICIENCY N.C. (282) - NAIH R | (31) | (31) | | | | Not applicable to Transmission Cost of Service calculation. |
| FAS 109 PLANT DSIT DEFICIENCY N.C. (282) - PP7 RID | (0) | (0) | | | | Not applicable to Transmission Cost of Service calculation. |
| FAS 109 PLANT DSIT DEFICIENCY N.C. (282) - VCHEC R | (3) | (3) | | | | Not applicable to Transmission Cost of Service calculation. |
| FAS 109 PLANT DSIT DEFICIENCY N.C. (282) - WARREN | (1) | (1) | | | | Not applicable to Transmission Cost of Service calculation. |
| FAS 109 PLANT DSIT DEFICIENCY VA (282) | (4,188) | (4,188) | | | | Not applicable to Transmission Cost of Service calculation. |
| FAS 109 PLANT DSIT DEFICIENCY VA (282) - BEAR GARD | (214) | (214) | | | | Not applicable to Transmission Cost of Service calculation. |
| FAS 109 PLANT DSIT DEFICIENCY VA (282) - BREMO RID | (4) | (4) | | | | Not applicable to Transmission Cost of Service calculation. |
| FAS 109 PLANT DSIT DEFICIENCY VA (282) - GENERATIO | (1,108) | (1,108) | | | | Not applicable to Transmission Cost of Service calculation. |
| FAS 109 PLANT DSIT DEFICIENCY VA (282) - HALIFAX R | (0) | (0) | | | | Not applicable to Transmission Cost of Service calculation. |
| FAS 109 PLANT DSIT DEFICIENCY VA (282) - NAIH RID | (496) | (496) | | | | Not applicable to Transmission Cost of Service calculation. |
| FAS 109 PLANT DSIT DEFICIENCY VA (282) - PPT RIDER | (2) | (2) | | | | Not applicable to Transmission Cost of Service calculation. |
| FAS 109 PLANT DSIT DEFICIENCY VA (282) - VCHEC RID | (32) | (32) | | | | Not applicable to Transmission Cost of Service calculation. |
| FAS 109 PLANT DSIT DEFICIENCY VA (282) - WARREN | (12) | (12) | | | | Not applicable to Transmission Cost of Service calculation. |
| FAS 109 PLANT DSIT DEFICIENCY W.V. (282) | (137) | (137) | | | | Not applicable to Transmission Cost of Service calculation. |
| FAS 109 PLANT DSIT DEFICIENCY W.V. (282) - BEAR GA | (7) | (7) | | | | Not applicable to Transmission Cost of Service calculation. |
| FAS 109 PLANT DSIT DEFICIENCY W.V. (282) - BREMO R | (0) | (0) | | | | Not applicable to Transmission Cost of Service calculation. |
| FAS 109 PLANT DSIT DEFICIENCY W.V. (282) - GENERAT | (36) | (36) | | | | Not applicable to Transmission Cost of Service calculation. |
| FAS 109 PLANT DSIT DEFICIENCY W.V. (282) - HALIFAX | (0) | (0) | | | | Not applicable to Transmission Cost of Service calculation. |
| FAS 109 PLANT DSIT DEFICIENCY W.V. (282) - NAIH R | (16) | (16) | | | | Not applicable to Transmission Cost of Service calculation. |
| FAS 109 PLANT DSIT DEFICIENCY W.V. (282) - PP7 RID | (0) | (0) | | | | Not applicable to Transmission Cost of Service calculation. |
| FAS 109 PLANT DSIT DEFICIENCY W.V. (282) - VCHEC R | (1) | (1) | | | | Not applicable to Transmission Cost of Service calculation. |
| FAS 109 PLANT DSIT DEFICIENCY W.V. (282) - WARREN | (0) | (0) | | | | Not applicable to Transmission Cost of Service calculation. |
| FIXED ASSETS | (4,395) | | | (4,395) | | Represents IRS audit adjustments to plant-related differences. |
| FIXED ASSETS - D.C. | 1 | | | 1 | | Represents the state impact of IRS Audit adjustments to plant related differences. |
| FIXED ASSETS - NC | 45 | | | 45 | | Represents the state impact of IRS Audit adjustments to plant related differences. |
| FIXED ASSETS - VA | 303 | | | 303 | | Represents the state impact of IRS Audit adjustments to plant related differences. |
| FIXED ASSETS - W.V. | 15 | | | 15 | | Represents the state impact of IRS Audit adjustments to plant related differences. |
| GAIN/(LOSS) INTERCO SALES - BOOK/TAX | (166) | (166) | | | | Tax recognizes the intercompany gain/loss over the tax life of the assets. |
| INVOLUNTARY CONVERSION - TELECOMMUNICATIONS | (1,104) | (1,104) | | | | Represents the difference between book and tax related to the disposal of telecommunication equipment. Recognized for tax purposes when utilized. |
| LIBERALIZED DEPRECIATION - FUEL | (8,545) | (8,545) | | | | Represents difference between book burn of nuclear fuel based on usage vs. tax depreciation. |
| LIBERALIZED DEPRECIATION - FUEL CWIP | (481) | (481) | | | | Represents the difference between book CWIP and Tax CWIP. |
| LIBERALIZED DEPRECIATION - PLANT ACUFULE | (2,509,071) | (2,187,126) | (285,836) | | (36,108) | Difference between book and tax depreciation taking in consideration flow-through and ARAM. |
| LIBERALIZED DEPRECIATION - PLANT LAND FUTURE USE | 228 | 228 | | | | Not applicable to Transmission Cost of Service calculation. |
| LIBERALIZED DEPRECIATION - PLANT LAND NON UTILITY | (532) | (532) | | | | Not applicable to Transmission Cost of Service calculation. |
| LIBERALIZED DEPRECIATION - PLANT OPER LAND | 940 | 940 | | | | Not applicable to Transmission Cost of Service calculation. |
| LIBERALIZED DEPRECIATION - PLANT OTHER | (200,386) | (200,386) | | | | Not applicable to Transmission Cost of Service calculation. |
| LIBERALIZED DEPRECIATION - PLANT FUTURE USE | (4) | (4) | | | | Not applicable to Transmission Cost of Service calculation. |
| LIBERALIZED DEPRECIATION - PLANT NON UTILITY | 22 | 22 | | | | Not applicable to Transmission Cost of Service calculation. |
| RESEARCH AND DEVELOPMENT | (1,874) | (1,874) | | | | Not applicable to Transmission Cost of Service calculation. |
| SUCCESS SHARE PLAN | - | - | | | | Book amount accrued as it's earned; tax deduction is actual payout. |
| YORKTOWN IMPLOSION - TAX DEP - LIB - NON OP | - | - | | | | Not applicable to Transmission Cost of Service calculation. |
| LIBERALIZED DEPRECIATION - PLANT ACUFULE | 175,848 | 175,848 | | | | Not applicable to Transmission Cost of Service calculation. |
| Subtotal - p275 (Form 1-F filer: see note 6 below) | (3,450,674) | (3,057,963) | (301,371) | (41,008) | (50,332) | |
| Less FASB 109 Above if not separately removed | (53,122) | (53,122) | 0 | 0 | 0 | |
| Less FASB 106 Above if not separately removed | 0 | 0 | | | | |
| Total | (3,397,552) | (3,004,841) | (301,371) | (41,008) | (50,332) | |

Instructions for Account 282:

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

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.113.5.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 | (13,857) | (13,857) | | | | Not applicable to Transmission Cost of Service calculation. |
| AFUDC - DEBT - VCHEC RIDER CURRENT | 0 | 0 | | | | Not applicable to Transmission Cost of Service calculation. |
| CONTINGENT CLAIMS CURRENT | - | - | | | | Not applicable to Transmission Cost of Service calculation. |
| AMORT EXP - SEC.197 INTANGIBLES | 0 | 0 | | | | Not applicable to Transmission Cost of Service calculation. |
| DECOMM POUR OVER | (21,931) | (21,931) | | | | Not applicable to Transmission Cost of Service calculation. |
| DECOMMISSIONING TRUST - UNREALIZED GAIN/LOSS - NC | (66,123) | (66,123) | | | | Not applicable to Transmission Cost of Service calculation. |
| DEFERRED FUEL EXPENSE | (45,278) | (45,278) | | | | Not applicable to Transmission Cost of Service calculation. |
| DEFERRED FUEL EXPENSE - OTHER CURRENT | 5,547 | 5,547 | | | | Not applicable to Transmission Cost of Service calculation. |
| DEFERRED FUEL EXPENSE - CURRENT | (82,807) | (82,807) | | | | Not applicable to Transmission Cost of Service calculation. |
| DEFERRED N.C. SIT NONOP - OCI | - | - | | | | Not applicable to Transmission Cost of Service calculation. |
| DEFERRED SIT NONOP - OCI | (2,440) | (2,440) | | | | Not applicable to Transmission Cost of Service calculation. |
| DFIT 190 NONOPERATING CURRENT ASSET | 300 | 300 | | | | Not applicable to Transmission Cost of Service calculation. |
| DFIT 190 NONOPERATING NONCURR ASSET | (28,065) | (28,065) | | | | Not applicable to Transmission Cost of Service calculation. |
| DFIT 190 OPERATING CURRENT ASSET | (4,487) | (4,487) | | | | Not applicable to Transmission Cost of Service calculation. |
| DFIT 190 OPERATING NONCURR ASSET | (5,617) | (5,617) | | | | Not applicable to Transmission Cost of Service calculation. |
| DFIT 190 OPERATING NONCURRENT ASSET | 6 | 6 | | | | Not applicable to Transmission Cost of Service calculation. |
| DFIT 283 NONOP OTHER NONCURRENT LIABILITY | 18 | 18 | | | | Not applicable to Transmission Cost of Service calculation. |
| DFIT 283 OPERATING NONCURRENT LIAB | 89 | 89 | | | | Not applicable to Transmission Cost of Service calculation. |
| DFIT EFFECT ON SIT NONOP - OCI | (8) | (8) | | | | Not applicable to Transmission Cost of Service calculation. |
| DOE SETTLEMENT | (61,137) | (61,137) | | | | Not applicable to Transmission Cost of Service calculation. |
| DSIT 283 NONOP CURRENT LIABILITY - D.C. | (6) | (6) | | | | Not applicable to Transmission Cost of Service calculation. |
| DSIT 283 NONOP CURRENT LIABILITY - N.C. | (288) | (288) | | | | Not applicable to Transmission Cost of Service calculation. |
| DSIT 283 NONOP CURRENT LIABILITY - VA. | (4,447) | (4,447) | | | | Not applicable to Transmission Cost of Service calculation. |
| DSIT 283 NONOP CURRENT LIABILITY - W.V. | (190) | (190) | | | | Not applicable to Transmission Cost of Service calculation. |
| DSIT 283 NONOP NONCURR OTHER LIABILITY - D.C. | - | - | | | | Not applicable to Transmission Cost of Service calculation. |
| DSIT 283 NONOP NONCURR OTHER LIABILITY - N.C. | - | - | | | | Not applicable to Transmission Cost of Service calculation. |
| DSIT 283 NONOP NONCURR OTHER LIABILITY - VA. | - | - | | | | Not applicable to Transmission Cost of Service calculation. |
| DSIT 283 NONOP NONCURR OTHER LIABILITY - W.V. | - | - | | | | Not applicable to Transmission Cost of Service calculation. |
| DSIT 283 NONOP NONCURRENT LIABILITY D.C. | (26) | (26) | | | | Not applicable to Transmission Cost of Service calculation. |
| DSIT 283 NONOP NONCURRENT LIABILITY N.C. | (1,275) | (1,275) | | | | Not applicable to Transmission Cost of Service calculation. |
| DSIT 283 NONOP NONCURRENT LIABILITY VA. | (20,234) | (20,234) | | | | Not applicable to Transmission Cost of Service calculation. |
| DSIT 283 NONOP NONCURRENT LIABILITY W.V. | (661) | (661) | | | | Not applicable to Transmission Cost of Service calculation. |
| DSIT 283 OP OTHER NONCURR ASSET VA MIN | 10 | 10 | | | | Not applicable to Transmission Cost of Service calculation. |
| DSIT 283 OP OTHER NONCURR LIAB D.C. | (71) | (71) | | | | Not applicable to Transmission Cost of Service calculation. |
| DSIT 283 OP OTHER NONCURR LIAB N.C. | (3,933) | (3,933) | | | | Not applicable to Transmission Cost of Service calculation. |
| DSIT 283 OP OTHER NONCURR LIAB VA. | (62,390) | (62,390) | | | | Not applicable to Transmission Cost of Service calculation. |
| DSIT 283 OP OTHER NONCURR LIAB VA. MIN | (10) | (10) | | | | Not applicable to Transmission Cost of Service calculation. |
| DSIT 283 OP OTHER NONCURR LIAB W.V. | (2,042) | (2,042) | | | | Not applicable to Transmission Cost of Service calculation. |
| DSIT 283 OPERATING CURRENT LIABILITY D.C. | (10) | (10) | | | | Not applicable to Transmission Cost of Service calculation. |
| DSIT 283 OPERATING CURRENT LIABILITY N.C. | (1,201) | (1,201) | | | | Not applicable to Transmission Cost of Service calculation. |
| DSIT 283 OPERATING CURRENT LIABILITY VA. | (18,285) | (18,285) | | | | Not applicable to Transmission Cost of Service calculation. |
| DSIT 283 OPERATING CURRENT LIABILITY W.V. | (832) | (832) | | | | Not applicable to Transmission Cost of Service calculation. |
| EARNEST MONEY | - | - | | | | Represents advances not recognized for tax. |
| EMISSIONS ALLOWANCES | 2,394 | 2,394 | | | | Not applicable to Transmission Cost of Service calculation. |
| FAS 109 OTHER DFIT GROSSUP (283) | (21,603) | (21,603) | | | | Not applicable to Transmission Cost of Service calculation. |
| FAS 109 OTHER DFIT GROSSUP (283) - BEAR GARDEN | (801) | (801) | | | | Not applicable to Transmission Cost of Service calculation. |
| FAS 109 OTHER DFIT GROSSUP (283) - BREMO RIDER | (16) | (16) | | | | Not applicable to Transmission Cost of Service calculation. |
| FAS 109 OTHER DFIT GROSSUP (283) - GENERATION RIDE | (4,147) | (4,147) | | | | Not applicable to Transmission Cost of Service calculation. |
| FAS 109 OTHER DFIT GROSSUP (283) - HALIFAX RIDER | (1) | (1) | | | | Not applicable to Transmission Cost of Service calculation. |
| FAS 109 OTHER DFIT GROSSUP (283) - NAIH RIDER | (1,857) | (1,857) | | | | Not applicable to Transmission Cost of Service calculation. |
| FAS 109 OTHER DFIT GROSSUP (283) - PP7 RIDER | (8) | (8) | | | | Not applicable to Transmission Cost of Service calculation. |
| FAS 109 OTHER DFIT GROSSUP (283) - VCHEC RIDER | 3,146 | 3,146 | | | | Not applicable to Transmission Cost of Service calculation. |
| FAS 109 OTHER DFIT GROSSUP (283) - VCHEC RIDER CURR | (2,534) | (2,534) | | | | Not applicable to Transmission Cost of Service calculation. |
| FAS 109 OTHER DFIT GROSSUP (283) - VCHEC RIDER NON | (739) | (739) | | | | Not applicable to Transmission Cost of Service calculation. |
| FAS 109 OTHER DFIT GROSSUP (283) - WARREN RIDER | (45) | (45) | | | | Not applicable to Transmission Cost of Service calculation. |
| FAS 109 OTHER DSIT GROSSUP DC | (4) | (4) | | | | Not applicable to Transmission Cost of Service calculation. |
| FAS 109 OTHER DSIT GROSSUP DC - BEAR GARDEN RIDER | (0) | (0) | | | | Not applicable to Transmission Cost of Service calculation. |
| FAS 109 OTHER DSIT GROSSUP DC - GENERATION RIDER | (2) | (2) | | | | Not applicable to Transmission Cost of Service calculation. |
| FAS 109 OTHER DSIT GROSSUP DC - NAIH RIDER | (0) | (0) | | | | Not applicable to Transmission Cost of Service calculation. |
| FAS 109 OTHER DSIT GROSSUP DC - VCHEC RIDER | (0) | (0) | | | | Not applicable to Transmission Cost of Service calculation. |
| FAS 109 OTHER DSIT GROSSUP DC - VCHEC RIDER CURR | (0) | (0) | | | | Not applicable to Transmission Cost of Service calculation. |
| FAS 109 OTHER DSIT GROSSUP DC - WARREN RIDER | (0) | (0) | | | | Not applicable to Transmission Cost of Service calculation. |
| FAS 109 OTHER DSIT GROSSUP NC | (233) | (233) | | | | Not applicable to Transmission Cost of Service calculation. |
| FAS 109 OTHER DSIT GROSSUP NC - BEAR GARDEN RIDER | (9) | (9) | | | | Not applicable to Transmission Cost of Service calculation. |
| FAS 109 OTHER DSIT GROSSUP NC - BREMO RIDER | (0) | (0) | | | | Not applicable to Transmission Cost of Service calculation. |
| FAS 109 OTHER DSIT GROSSUP NC - GENERATION RIDER | (44) | (44) | | | | Not applicable to Transmission Cost of Service calculation. |
| FAS 109 OTHER DSIT GROSSUP NC - HALIFAX RIDER | (0) | (0) | | | | Not applicable to Transmission Cost of Service calculation. |
| FAS 109 OTHER DSIT GROSSUP NC - NAIH RIDER | (20) | (20) | | | | Not applicable to Transmission Cost of Service calculation. |
| FAS 109 OTHER DSIT GROSSUP NC - PP7 RIDER | (0) | (0) | | | | Not applicable to Transmission Cost of Service calculation. |
| FAS 109 OTHER DSIT GROSSUP NC - VCHEC RIDER | 35 | 35 | | | | Not applicable to Transmission Cost of Service calculation. |
| FAS 109 OTHER DSIT GROSSUP NC - VCHEC RIDER CURR | (28) | (28) | | | | Not applicable to Transmission Cost of Service calculation. |
| FAS 109 OTHER DSIT GROSSUP NC - VCHEC RIDER NONCURR | (9) | (9) | | | | Not applicable to Transmission Cost of Service calculation. |
| FAS 109 OTHER DSIT GROSSUP NC - WARREN RIDER | (0) | (0) | | | | Not applicable to Transmission Cost of Service calculation. |
| FAS 109 OTHER DSIT GROSSUP VA | (3,687) | (3,687) | | | | Not applicable to Transmission Cost of Service calculation. |
| FAS 109 OTHER DSIT GROSSUP VA - BEAR GARDEN RIDER | (137) | (137) | | | | Not applicable to Transmission Cost of Service calculation. |
| FAS 109 OTHER DSIT GROSSUP VA - BREMO RIDER | (3) | (3) | | | | Not applicable to Transmission Cost of Service calculation. |
| FAS 109 OTHER DSIT GROSSUP VA - GENERATION RIDER | (708) | (708) | | | | Not applicable to Transmission Cost of Service calculation. |
| FAS 109 OTHER DSIT GROSSUP VA - HALIFAX RIDER | (0) | (0) | | | | Not applicable to Transmission Cost of Service calculation. |
| FAS 109 OTHER DSIT GROSSUP VA - NAIH RIDER | (317) | (317) | | | | Not applicable to Transmission Cost of Service calculation. |
| FAS 109 OTHER DSIT GROSSUP VA - PP7 RIDER | (1) | (1) | | | | Not applicable to Transmission Cost of Service calculation. |
| FAS 109 OTHER DSIT GROSSUP VA - VCHEC RIDER | 536 | 536 | | | | Not applicable to Transmission Cost of Service calculation. |
| FAS 109 OTHER DSIT GROSSUP VA - VCHEC RIDER CURR | (432) | (432) | | | | Not applicable to Transmission Cost of Service calculation. |
| FAS 109 OTHER DSIT GROSSUP VA - VCHEC RIDER NONCURR | (124) | (124) | | | | Not applicable to Transmission Cost of Service calculation. |
| FAS 109 OTHER DSIT GROSSUP VA - WARREN RIDER | (8) | (8) | | | | Not applicable to Transmission Cost of Service calculation. |
| FAS 109 OTHER DSIT GROSSUP WV | (121) | (121) | | | | Not applicable to Transmission Cost of Service calculation. |
| FAS 109 OTHER DSIT GROSSUP WV - BEAR GARDEN RIDER | (4) | (4) | | | | Not applicable to Transmission Cost of Service calculation. |
| FAS 109 OTHER DSIT GROSSUP WV - BREMO RIDER | (0) | (0) | | | | Not applicable to Transmission Cost of Service calculation. |
| FAS 109 OTHER DSIT GROSSUP WV - GENERATION RIDER | (23) | (23) | | | | Not applicable to Transmission Cost of Service calculation. |
| FAS 109 OTHER DSIT GROSSUP WV - HALIFAX RIDER | (0) | (0) | | | | Not applicable to Transmission Cost of Service calculation. |
| FAS 109 OTHER DSIT GROSSUP WV - NAIH RIDER | (10) | (10) | | | | Not applicable to Transmission Cost of Service calculation. |
| FAS 109 OTHER DSIT GROSSUP WV - PP7 RIDER | (0) | (0) | | | | Not applicable to Transmission Cost of Service calculation. |
| FAS 109 OTHER DSIT GROSSUP WV - VCHEC RIDER | 18 | 18 | | | | Not applicable to Transmission Cost of Service calculation. |
| FAS 109 OTHER DSIT GROSSUP WV - VCHEC RIDER CURR | (14) | (14) | | | | Not applicable to Transmission Cost of Service calculation. |
| FAS 109 OTHER DSIT GROSSUP WV - VCHEC RIDER NONCURR | (4) | (4) | | | | Not applicable to Transmission Cost of Service calculation. |
| FAS 109 OTHER DSIT GROSSUP WV - WARREN RIDER | (0) | (0) | | | | Not applicable to Transmission Cost of Service calculation. |
| FAS 109 REG ASSET | - | - | | | | Represents tax gross-up on deferred tax deficiency related to previous flow-through and ARAM related ADIT. |
| FAS 133 | (30,703) | (30,703) | | | | Not applicable to Transmission Cost of Service calculation. |
| FAS 133 - FTR HEDGE CURRENT ASSET | 0 | 0 | | | | Not applicable to Transmission Cost of Service calculation. |
| FAS 133-REG-GL HEDGE CAPACITY CURRENT | - | - | | | | Not applicable to Transmission Cost of Service calculation. |
| FAS 133 REG FUEL HEDGE NONCURRENT | (137) | (137) | | | | Not applicable to Transmission Cost of Service calculation. |
| FAS 133 REG GL CAPACITY HEDGE NONCURRENT | - | - | | | | Not applicable to Transmission Cost of Service calculation. |
| FAS 133 REG HEDGE DEBT NONCURRENT | - | - | | | | Not applicable to Transmission Cost of Service calculation. |
| FAS 133 DEBT VALUATION - MTM - CURRENT LIAB | (1,231) | (1,231) | | | | Not applicable to Transmission Cost of Service calculation. |
| FAS 133 DEFERRED G/L CAPACITY HEDGE - NON CURRENT | 0 | 0 | | | | Not applicable to Transmission Cost of Service calculation. |
| FAS 133 DEFERRED G/L CAPACITY HEDGE - CURRENT LIAB | (2,447) | (2,447) | | | | Not applicable to Transmission Cost of Service calculation. |
| FAS 133 DEFERRED G/L POWER HEDGE - CURRENT LIAB | (441) | (441) | | | | Not applicable to Transmission Cost of Service calculation. |
| FAS 133 DEFERRED G/L POWER HEDGE NON CURRENT LIAB | - | - | | | | Not applicable to Transmission Cost of Service calculation. |

| | | | | | |
|-----------------------------------------------------|-----------|-----------|----------|---------|-------------------------------------------------------------------------------------------------------------------------------------------------------|
| FAS 133 DEFERRED VALUATION - MTM NON CURRENT LIAB | (6,339) | (6,339) | | | Not applicable to Transmission Cost of Service calculation. |
| FAS 133 FTR CURRENT LIAB | (4,136) | (4,136) | | | Not applicable to Transmission Cost of Service calculation. |
| FAS 133 FTR NON CURRENT LIAB | - | - | | | Not applicable to Transmission Cost of Service calculation. |
| FEDERAL TAX INTEREST EXPENSE | (742) | (742) | | | Not applicable to Transmission Cost of Service calculation. |
| FEDERAL TAX INTEREST EXPENSE NON CURRENT | (1,171) | (1,171) | | | Not applicable to Transmission Cost of Service calculation. |
| FUEL HANDLING COSTS | (143) | (143) | | | IRS settlement required additional tax capitalization of handling costs. |
| GAIN(LOSS) INTERCO SALES -BOOK/TAX | - | - | | | Tax deferred recognition of intercompany gain/loss due to consolidated return rules. |
| GAIN(LOSS) INTERCO SALES -BOOK/TAX | - | - | | | Tax deferred recognition of intercompany gain/loss due to consolidated return rules. |
| GOODWILL AMORTIZATION | (3) | (3) | | | Not applicable to Transmission Cost of Service calculation. |
| NUCLEAR FUEL - PERMANENT DISPOSAL | - | - | | | Not applicable to Transmission Cost of Service calculation. |
| OBSOLETE INVENTORY | - | - | | | Not applicable to Transmission Cost of Service calculation. |
| PERFORMANCE ACHIEVEMENT PLAN | - | - | | | Not applicable to Transmission Cost of Service calculation. |
| POWERTREE CARBON CO. LLC. | (31) | (31) | | | Not applicable to Transmission Cost of Service calculation. |
| QUALIFIED SETTLEMENT FUND | - | - | | | Not applicable to Transmission Cost of Service calculation. |
| REACQUIRED DEBT GAIN(LOSS) | (1,854) | (1,854) | | | Not applicable to Transmission Cost of Service calculation. |
| REG FTR | 0 | 0 | | | Not applicable to Transmission Cost of Service calculation. |
| REG FTR CURRENT | - | - | | | Not applicable to Transmission Cost of Service calculation. |
| REG HEDGES CAPACITY | - | - | | | Not applicable to Transmission Cost of Service calculation. |
| REG ASSET - A4 RAC COSTS CURRENT | (18,682) | (18,682) | | | Not applicable to Transmission Cost of Service calculation. |
| REG ASSET - A4 RAC COSTS NONCURRENT | (7,301) | (7,301) | | | Not applicable to Transmission Cost of Service calculation. |
| REG ASSET - A5 REC COST VA | (86) | (86) | | | Not applicable to Transmission Cost of Service calculation. |
| REG ASSET - ATRR - CURRENT | (7,875) | (7,875) | | | Not applicable to Transmission Cost of Service calculation. |
| REG ATRR NON CURRENT | (9,794) | (9,794) | | | Not applicable to Transmission Cost of Service calculation. |
| REG ASSET - DEFERRED G/L POWER HEDGE CURRENT | (8) | (8) | | | Not applicable to Transmission Cost of Service calculation. |
| REG ASSET FTR | - | - | | | Not applicable to Transmission Cost of Service calculation. |
| REG ASSET - FTR CURRENT | (0) | (0) | | | Not applicable to Transmission Cost of Service calculation. |
| REG ASSET CURRENT RIDER A5 DSM | 538 | 538 | | | Not applicable to Transmission Cost of Service calculation. |
| REG ASSET CURRENT RIDER A6 BEAR GARDEN AFUDC DEBT | 777 | 777 | | | Not applicable to Transmission Cost of Service calculation. |
| REG ASSET CURRENT RIDER A6 BEAR GARDEN COST RESERV | (5,225) | (5,225) | | | Not applicable to Transmission Cost of Service calculation. |
| REG ASSET CURRENT RIDER A6 HALIFAX AFUDC DEBT | (0) | (0) | | | Not applicable to Transmission Cost of Service calculation. |
| REG ASSET CURRENT RIDER A6 VCHFC AFUDC DEBT | (2,362) | (2,362) | | | Not applicable to Transmission Cost of Service calculation. |
| REG ASSET CURRENT RIDER A6 VCHFC COST RESERVE | (250) | (250) | | | Not applicable to Transmission Cost of Service calculation. |
| REG ASSET - DEFERRED GAIN(LOSS) CAPAC HEDGE NONCUR | (793) | (793) | | | Not applicable to Transmission Cost of Service calculation. |
| REG ASSET NONCUR RIDER A6 BEAR GARDEN AFUDC DEBT | (1,103) | (1,103) | | | Not applicable to Transmission Cost of Service calculation. |
| REG ASSET NONCUR RIDER A6 BEAR GARDEN COST RESERVE | 3,503 | 3,503 | | | Not applicable to Transmission Cost of Service calculation. |
| REG ASSET NONCUR RIDER A6 BREMO AFUDC DEBT | (10) | (10) | | | Not applicable to Transmission Cost of Service calculation. |
| REG ASSET NONCUR RIDER A6 NAIH AFUDC DEBT | (1,164) | (1,164) | | | Not applicable to Transmission Cost of Service calculation. |
| REG ASSET NONCUR RIDER A6 PPT AFUDC DEBT | (6) | (6) | | | Not applicable to Transmission Cost of Service calculation. |
| REG ASSET NONCUR RIDER A6 VCHFC AFUDC DEBT | 36 | 36 | | | Not applicable to Transmission Cost of Service calculation. |
| REG ASSET NONCUR RIDER A6 VCHFC COST RESERVE | (605) | (605) | | | Not applicable to Transmission Cost of Service calculation. |
| REG ASSET NONCUR RIDER A6 WARREN AFUDC DEBT | (29) | (29) | | | Not applicable to Transmission Cost of Service calculation. |
| REG HEDGE DEBT - CURRENT | - | - | | | Not applicable to Transmission Cost of Service calculation. |
| REG NON CURRENT DSM A5 RIDER | (1,028) | (1,028) | | | Not applicable to Transmission Cost of Service calculation. |
| REG POWER HEDGE - CURRENT | - | - | | | Not applicable to Transmission Cost of Service calculation. |
| REG POWER HEDGE | - | - | | | Not applicable to Transmission Cost of Service calculation. |
| REGULATORY ASSET - D & D | (4) | (4) | | | Represents cost that for regulatory purposes needs to be amortized over a prescribed life. However, allowable for tax when incurred. |
| REGULATORY ASSET - FAS 112 | (2,338) | | (2,338) | | Represents cost that for regulatory purposes needs to be amortized over a prescribed life. However, allowable for tax when incurred. |
| REGULATORY ASSET - ISABEL | - | | | | Represents cost that for regulatory purposes needs to be amortized over a prescribed life. However, allowable for tax when incurred. |
| REGULATORY ASSET - NUG | (4,700) | (4,700) | | | Represents cost that for regulatory purposes needs to be amortized over a prescribed life. However, allowable for tax when incurred. |
| REGULATORY ASSET - PJM CURRENT | - | - | | | Represents cost that for regulatory purposes needs to be amortized over a prescribed life. However, allowable for tax when incurred. |
| REGULATORY ASSET - VA SLS TAX | (8,752) | (8,752) | | | Represents cost that for regulatory purposes needs to be amortized over a prescribed life. However, allowable for tax when incurred. |
| REGULATORY ASSET - VA SLS TAX CURRENT | (12,122) | (12,122) | | | Represents cost that for regulatory purposes needs to be amortized over a prescribed life. However, allowable for tax when incurred. |
| RETIREMENT - EXEC SUPP RET (ESRP) - NONOP | (219) | (219) | | | Not applicable to Transmission Cost of Service calculation. |
| SO2 ALLOWANCES - NONCURRENT | - | - | | | Book expense for emissions allowances based on moving-average-cost, tax expense based on specific identification. |
| W.VA. STATE NOL CFWD | - | - | | | Represents the deferred state tax impact related to WV NOL. This deferral will turn around when the pollution control projects are placed in service. |
| W.VA. STATE POLLUTION CONTROL | (6,554) | | (6,554) | | Represents the deferred state tax impact related to WV Pollution control projects. This deferral will turn around once placed in service. |
| ADFIT - OTHER COMPREHENSIVE INCOME | 123 | 123 | | | Not applicable to Transmission Cost of Service calculation. |
| DEFERRED SIT NONOP - OCI | 22 | 22 | | | Not applicable to Transmission Cost of Service calculation. |
| DFIT EFFECT ON SIT NONOP - OCI | 8 | 8 | | | Not applicable to Transmission Cost of Service calculation. |
| NUC FUEL - PERMANENT DISPOSAL | (19) | (19) | | | Not applicable to Transmission Cost of Service calculation. |
| RETIREMENT - (FASB87) | (25,594) | | (25,594) | | Book estimate accrued and expensed; tax deduction when paid. |
| PERFORMANCE ACHIEVEMENT PLAN | (33) | (33) | | | Not applicable to Transmission Cost of Service calculation. |
| REG ASSET CURRENT RIDER A5 DSM | (538) | (538) | | | Not applicable to Transmission Cost of Service calculation. |
| EMISSIONS ALLOWANCES | (2,394) | (2,394) | | | Not applicable to Transmission Cost of Service calculation. |
| FAS 133 | - | - | | | Not applicable to Transmission Cost of Service calculation. |
| Subtotal - p277 (Form 1-F filer: see note 6, below) | (637,210) | (602,724) | 0 | (6,554) | (27,932) |
| Less FASB 109 Above if not separately removed | (33,959) | (33,959) | - | - | - |
| Less FASB 106 Above if not separately removed | - | - | - | - | - |
| Total | (603,252) | (568,765) | - | (6,554) | (27,932) |

Instructions for Account 283:
 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

Virginia Electric and Power Company
ATTACHMENT H-16A
Attachment 2 - Taxes Other Than Income Worksheet
2011 (000's)

| <i>Other Taxes</i> | <i>Page 263 Col (i)</i> | <i>Allocator</i> | <i>Allocated Amount</i> |
|--------------------------------------------------------------------------|-----------------------------|-------------------------------------|-----------------------------|
| Plant Related | | | |
| | | Gross Plant Allocator | |
| 1 Transmission Personal Property Tax (directly assigned to Transmission) | \$ 18,104 | 100.0000% | \$ 18,104 |
| 1a Other Plant Related Taxes | 0 | 13.4664% | - |
| 2 | | | - |
| 3 | | | - |
| 4 | | | - |
| 5 | | | - |
| Total Plant Related | \$ 18,104 | | \$ 18,104 |
| Labor Related | | | |
| | | Wages & Salary Allocator | |
| 6 Federal FICA & Unemployment & State Unemployment | \$ 41,544 | | |
| Total Labor Related | \$ 41,544 | 5.1167% | \$ 2,126 |
| Other Included | | | |
| | | Gross Plant Allocator | |
| 7 Sales and Use Tax | \$ 150 | | |
| Total Other Included | \$ 150 | 13.4664% | \$ 20 |
| Total Included | \$ 59,798 | | \$ 20,250 |
| Currently Excluded | | | |
| 8 Business and Occupation Tax - West Virginia | \$ 19,462 | | |
| 9 Gross Receipts Tax | 10,186 | | |
| 10 IFTA Fuel Tax | 5 | | |
| 11 Property Taxes - Other | 115,598 | | |
| 12 Property Taxes - Generator Step-Ups and Interconnects | 1,250 | | |
| 13 Sales and Use Tax - not allocated to Transmission | 12,365 | | |
| 14 Sales and Use Tax - Retail | 132 | | |
| 15 Other | 68 | | |
| 16 | 0 | | |
| 17 | 0 | | |
| 18 | 0 | | |
| 19 | 0 | | |
| 20 | 0 | | |
| 21 Total "Other" Taxes (included on p. 263) | \$ 159,066 | | |
| 22 Total "Taxes Other Than Income Taxes" - acct 408.10 (p. 114.14) | <u>\$ 218,864</u> | | |
| 23 Difference | \$ (59,798) | | |

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
2011

| | |
|------------------------------------------------|-------------------|
| <u>Directly Assigned Property Taxes</u> | \$ 134,952 |
|------------------------------------------------|-------------------|

| | |
|-----------------------------|---------|
| Production Property Tax | 57,288 |
| Transmission Property Tax | 18,021 |
| GSU/Interconnect Facilities | 1,250 |
| Distribution Property tax | 56,771 |
| General Property Tax | 1,622 |
| Total check | 134,952 |

Allocation of General Property Tax to Transmission

| | |
|--------------------------|----------|
| General Property Tax | \$ 1,622 |
| Wages & Salary Allocator | 5.1167% |
| Trans General | 83 |

| <u>Total Transmission Property Taxes</u> | |
|-------------------------------------------------|-----------|
| Transmission | \$ 18,021 |
| General | 83 |
| Total Transmission Property Taxes | \$ 18,104 |

Virginia Electric and Power Company
ATTACHMENT H-16A
Attachment 3 - Revenue Credit Workpaper
2011 (000's)

| | Transmission Related | Production/Other Related | Total |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------|-----------------------------|----------|
| Account 454 - Rent from Electric Property | | | |
| 1 Rent from Electric Property - Transmission Related (Note 3) | 7,998 | 13,172 | 21,170 |
| 2 Total Rent Revenues (Sum Lines 1) | 7,998 | 13,172 | 21,170 |
| Account 456 - Other Electric Revenues (Note 1) | | | |
| 3 Schedule 1A | | | |
| 4 Net revenues associated with Network Integration Transmission Service (NITS) and for the transmission component of the NCEMPA contract rate for which the load is not included in the divisor. (Note 4) | 1,966 | 86,561 | 88,527 |
| 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) | 6,578 | 96,300 | 102,878 |
| 9 Revenues from Directly Assigned Transmission Facility Charges (Note 2) | 2,572 | (2,053) | 519 |
| 10 Rent or Attachment Fees associated with Transmission Facilities (Note 3) | | | - |
| 11 Gross Revenue Credits (Accounts 454 and 456) (Sum Lines 2-10) | 19,114 | 193,980 | 213,094 |
| 12 Less line 14g | (9,323) | (54,736) | (64,059) |
| 13 Total Revenue Credits | 9,791 | 139,244 | 149,035 |
| Revenue Adjustment to Determine Revenue Credit | | | |
| 14a Revenues included in lines 1-11 which are subject to 50/50 sharing. (Lines 1 + 8 + 10) | 14,576 | 109,472 | 124,048 |
| 14b Costs associated with revenues in line 14a | 4,070 | - | 4,070 |
| 14c Net Revenues (14a - 14b) | 10,506 | 109,472 | 119,978 |
| 14d 50% Share of Net Revenues (14c / 2) | 5,253 | 54,736 | 59,989 |
| 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) | 5,253 | 54,736 | 59,989 |
| 14g Line 14f less line 14a | (9,323) | (54,736) | (64,059) |

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
2011 (000's)

| | | | | |
|---------------------------|-----------------------------------------------------------------|-------------------------------------------------------------|----------------------------------------|------------|
| A | Return and Taxes with Basis Point increase in ROE | | | |
| | Basis Point increase in ROE and Income Taxes | | (Line 130 + 140) | 282,732 |
| B | 100 Basis Point increase in ROE | (Note J from Appendix A) | Fixed | 1.00% |
| Return Calculation | | | | |
| Line Ref. | | | | |
| 62 | Rate Base | | (Line 44 + 61) | 2,099,058 |
| | Long Term Interest | | | |
| 104 | Long Term Interest | | 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) | 189,890 |
| Return Calculation | | | | |
| | Income Tax Rates | | | |
| 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 |
| | ITC Adjustment | | | |
| 136 | Amortized Investment Tax Credit | enter negative | Attachment 1 | -170 |
| 137 | T/(1-T) | | (Line 135) | 0.6407 |
| 138 | ITC Adjustment Allocated to Transmission | (Note I from Appendix A) | (Line 136 * (1 + 137)) | -279 |
| 139 | Income Tax Component = | $CIT=(T/1-T) * Investment Return * (1-(WCLTD/R)) =$ | | 93,120 |
| 140 | Total Income Taxes | | (Line 138 + 139) | 92,841 |

| Line #s | Descriptions | Notes | Page #s & Instructions | Form 1 Amount | Transmission Related | Non-transmission Related | Details |
|---------|-------------------------------------------------------------------------------------------------------------------------------------------------------|----------|------------------------|---------------|----------------------|--------------------------|-------------------------------|
| 71 | Regulatory Expense Related to Transmission Cost Support Allocated General & Common Expenses Commission Exp Account 928 Directly Assigned AMG | (Note E) | 623,189/Attachment 5 | \$ 28,466 | | 28,466 | See FERC Form 1 pages 350-351 |
| 77 | Regulatory Commission Exp Account 928 | (Note G) | 623,189/Attachment 5 | 0 | | | |

| Line #s | Descriptions | Notes | Page #s & Instructions | Form 1 Amount | Safety Related | Non-safety Related | Details |
|---------|-----------------------------------------------------------------------------------------------------------|----------|------------------------|---------------|----------------|--------------------|---------|
| 81 | Safety Related Advertising Cost Support Directly Assigned AMG General Advertising Exp Account 930.1 | (Note F) | Attachment 5 | 4,521 | | 4,521 | |

| Line #s | Descriptions | Notes | Page #s & Instructions | State 1 | State 2 | State 3 | State 4 | State 5 | Details |
|---------|-------------------------------------------------------------------------------------|----------|------------------------|------------|--------------|--------------|---------|---------|----------------------------|
| 132 | MultiState Workorder Income Tax Rates SIF- State Income Tax Rate or Composite | (Note J) | | Va 5.0% | NC 0.001% | WVa 0.02% | | | Enter Calculation 0.02% |

| Line #s | Descriptions | Notes | Page #s & Instructions | Form 1 Amount | Education & Outreach | Other | Details |
|---------|--------------------------------------------------------------------------------------------------------|----------|------------------------|---------------|----------------------|-------|---------|
| 78 | Education and Out Reach Cost Support Directly Assigned AMG General Advertising Exp Account 930.1 | (Note K) | 623,191b | 4,521 | 0 | 4,521 | |

| Line #s | Descriptions | Notes | Page #s & Instructions | Form 1 Amount | Description of the Facilities | Details |
|---------|---------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------|---------------|---------------------------------------|---------|
| 79 | Excluded Plant Cost Support Adjustment to Remove Revenue Requirements Associated with Excluded Transmission Facilities | | | 0 | None | |
| 80 | Adjustment to Remove Revenue Requirements Associated with Excluded Transmission Facilities | Includes only the costs of any interconnect facilities constructed for VEPCO's own generating facilities after March 15, 2000 in accordance with Order 2003. | | 0 | General Description of the Facilities | |

| 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 (excludes current year environmental rate related reserves) Directly Assignable to Transmission Plant Related Other Total Transmission Related Reserves | | | Enter \$ 4,580 | Enter \$ 6,331 | 5,665 | 100% | 5,455 | |
| | | | | 3,659 | 3,521 | 3,590 | 51.7% | 483 | |
| | | | | 194,098 | 237,881 | 215,889 | 13.47% | | |
| | | | | | | | 0.0% | 5,989 | To line 47 |

| Line #s | Descriptions | Notes | Page #s & Instructions | Beginning Year Balance | End of Year Balance | Average Balance | Allocation | To Line # | Details |
|---------|---------------------------------------------------------------------------------|-------|------------------------|------------------------|---------------------|-----------------|------------|-----------|---------|
| 48 | Prepayments Prepaid Pension Prepaid Pension (not included in Prepayments) | | | 46 | 46 | 46 | 5.117% | 2 | |
| | | | | 62,870 | 22,356 | 42,513 | 5.17% | 2,175 | |

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

| Line #s | Descriptions | Notes | Page #s & Instructions | Amount | # of Years | Amortization | W/ Interest |
|---------|-----------------------------|-------|------------------------|--------|------------|--------------|-------------|
| 69 | Extraordinary Property Loss | | | \$ - | 5 | \$ - | |

| Line #s | Descriptions | Notes | Page #s & Instructions | Amount | # of Years | Amortization | W/ Interest |
|---------|------------------------------------------------------|-------|------------------------|--------|------------|--------------|-------------|
| 70 | Interest on Outstanding Network Credits Cost Support | | | 0 | | | |

| Line #s | Descriptions | Notes | Page #s & Instructions | Amount | # of Years | Amortization | W/ Interest |
|---------|-----------------------------------------------------|-------|------------------------|--------|------------|--------------|-------------|
| 71 | Facility Credits under Section 30.9 of the PJM OATT | | | 0 | | | |

| Line #s | Descriptions | Notes | Page #s & Instructions | Amount | # of Years | Amortization | W/ Interest |
|---------|---------------------|-------|------------------------|----------|------------|--------------|-------------|
| 72 | Revenue Requirement | | | Enter \$ | | | |

| Line #s | Descriptions | Notes | Page #s & Instructions | Amount | # of Years | Amortization | W/ Interest |
|---------|-----------------------|-------|------------------------|----------|------------|--------------|-------------|
| 73 | PJM Load Cost Support | | | 19,140.0 | | | |

| Line #s | Descriptions | Notes | Page #s & Instructions | Amount | # of Years | Amortization | W/ Interest |
|---------|-----------------------------------------------|-------|------------------------|----------|------------|--------------|-------------|
| 74 | AGG Expenses - Other Post Employment Benefits | | | 416,086 | | | |
| 75 | Less OPEB Current Year | | | (22,651) | | | |
| 76 | Plus: Stated OPEB (2008 actual) | | | 27,658 | | | |
| 77 | Current Year Total AGG Expenses | | | 421,093 | | | |

| Line #s | Descriptions | Notes | Page #s & Instructions | Amount | # of Years | Amortization | W/ Interest |
|---------|----------------------------------------------------------|-------|------------------------|---------|------------|--------------|-------------|
| 78 | Interest on Long-Term Debt | | | 332,777 | | | |
| 79 | Less Interest on Short-Term Debt Included in Account 400 | | | (266) | | | |
| 80 | Total Interest on Long-Term Debt | | | 332,011 | | | |

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

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

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

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

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

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

Summary of Formula Rate Process including True-Up Adjustment

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

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

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

Calendar Year Do for Each Calendar Year beginning in 2009

| | | |
|---|------------------------------------------------------------------------------------------------------------|------------|
| A | ATRR based on actual costs included for the previous calendar year but excludes the true-up adjustment. | 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 $(1+i)^{24}$ | 1.00000 |
| E | True-up Adjustment (C*D) | (13,725) |

Where:

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

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

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

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

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

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

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

Summary of Formula Rate Process including True-Up Adjustment

Month Year Action

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

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

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

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

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

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

1 New Plant Carrying Charge

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

| | | Formula Line | | |
|---|---|--------------|-------------------------------------------------------------------------------------|----------|
| 3 | A | 154 | Net Plant Carrying Charge without Depreciation | 14.8426% |
| 4 | B | 161 | Net Plant Carrying Charge with 100 Basis Point increase in ROE without Depreciation | 15.6173% |
| 5 | C | | Line B less Line A | 0.7747% |

6 **FCR if a CIAC**

| | | | | |
|---|---|-----|-------------------------------------------------------------------------|---------|
| 7 | D | 155 | Net Plant Carrying Charge without Depreciation, Return, or Income Taxes | 4.0521% |
|---|---|-----|-------------------------------------------------------------------------|---------|

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) | | Yes | b0217 | | | Yes | b0222 | | |
| 12 Life | | 51 | Upgrade Mt.Storm - Doubs 500 kV | | | 51 | Install 150 MVAR capacitor at Loudoun | | |
| 13 FCR W/O incentive Line 3 | | 14.8426% | | | | 14.8426% | | | |
| 14 Incentive Factor (Basis Points /100) | | 0 | | | | 0 | | | |
| 15 FCR W incentive L.13 +(L.14*L5) | | 14.8426% | | | | 14.8426% | | | |
| 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 | 301,560 | 1,531,251 | 32,783 | 1,498,468 | 257,627 |
| 31 | W incentive 2011 | 1,797,895 | 37,489 | 1,760,406 | 301,560 | 1,531,251 | 32,783 | 1,498,468 | 257,627 |

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+i)^24 months from Attachment 6 | | - |
| H | True-Up Adjustment without Incentive (E*G) | - | - |
| I | True-Up Adjustment with Incentive (F*G) | - | - |

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

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

| | |
|---------------------------------------------------------------------------|------|
| Projected Revenue Requirement including True-up Adjustment, if applicable | |
| W / O incentive | 2011 |
| W incentive | 2011 |

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

1
2
3
4
5
6
7
8
9

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

| Project E | | | | Project G-1 | | | | Project G-2 | | | | |
|-----------|-----------|-------------------------------------|-----------|-------------|----------------------------------|--------------|-----------|-------------|----------------------------------|--------------|-----------|---------|
| 11 | Yes | B0226 | | Yes | B0403 | | | Yes | B0403 | | | |
| 12 | 51 | Install 500/230 kV transformer at | | 51 | 2nd Dooms 500/230 kV transformer | | | 51 | 2nd Dooms 500/230 kV transformer | | | |
| 13 | 14.8426% | Clifton and Clifton 500 KV 150 MVAR | | 14.8426% | addition | | | 14.8426% | addition | | | |
| 14 | 0 | capacitor | | 0 | | | | 0 | | | | |
| 15 | 14.8426% | | | 14.8426% | | | | 14.8426% | Spare Transformer Addition | | | |
| 16 | 8,241,202 | | | 7,173,623 | | | | 2,414,294 | | | | |
| 17 | 161,592 | | | 140,659 | | | | 47,339 | | | | |
| 18 | 8 | | | 11 | | | | 4 | | | | |
| 19 | Beginning | Depreciation | Ending | Rev Req | Beginning | Depreciation | Ending | Rev Req | Beginning | Depreciation | Ending | Rev Req |
| 21 | | | | | | | | | | | | |
| 22 | 8,241,202 | 60,597 | 8,180,605 | | 7,173,623 | 17,582 | 7,156,041 | | | | | |
| 23 | 8,241,202 | 60,597 | 8,180,605 | | 7,173,623 | 17,582 | 7,156,041 | | | | | |
| 24 | 8,180,605 | 161,592 | 8,019,013 | | 7,156,041 | 140,659 | 7,015,381 | | | | | |
| 25 | 8,180,605 | 161,592 | 8,019,013 | | 7,156,041 | 140,659 | 7,015,381 | | | | | |
| 26 | 8,019,013 | 161,592 | 7,857,421 | | 7,015,381 | 140,659 | 6,874,722 | | 2,414,294 | 33,532 | 2,380,762 | |
| 27 | 8,019,013 | 161,592 | 7,857,421 | | 7,015,381 | 140,659 | 6,874,722 | | 2,414,294 | 33,532 | 2,380,762 | |
| 28 | 7,857,421 | 161,592 | 7,695,828 | | 6,874,722 | 140,659 | 6,734,063 | | 2,380,762 | 47,339 | 2,333,423 | |
| 29 | 7,857,421 | 161,592 | 7,695,828 | | 6,874,722 | 140,659 | 6,734,063 | | 2,380,762 | 47,339 | 2,333,423 | |
| 30 | 7,695,828 | 161,592 | 7,534,236 | 1,291,858 | 6,734,063 | 140,659 | 6,593,403 | 1,129,728 | 2,333,423 | 47,339 | 2,286,084 | 390,166 |
| 31 | 7,695,828 | 161,592 | 7,534,236 | 1,291,858 | 6,734,063 | 140,659 | 6,593,403 | 1,129,728 | 2,333,423 | 47,339 | 2,286,084 | 390,166 |

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 | | - | | - | - | - |
| H | | - | | - | - | - |
| I | | - | | - | - | - |

Note:
 G=G1+G2

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 | | | | |
|-------------|------------|--------------------------------------------|------------|-----------|-------------|--------------------------------------------|------------|-----------|------------|--------------------------------------------|------------|-----------|--|--|
| 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 | 14.8426% | (30 of 50 miles) | | | 14.8426% | (30 of 50 miles) | | | 14.8426% | (30 of 50 miles) | | | | |
| 14 | 1.5 | | | | 1.5 | | | | 1.5 | | | | | |
| 15 | 16.0047% | line 2101 v11 | | | 16.0047% | Line 2030 & 559 v12 & v13 | | | 16.0047% | Line 580 - Phase 1 | | | | |
| 16 | 21,850,320 | | | | 45,089,768 | | | | 13,581,000 | | | | | |
| 17 | 428,438 | | | | 884,113 | | | | 266,294 | | | | | |
| 18 | 6 | | | | 12 | | | | 7 | | | | | |
| 19 | Beginning | Depreciation | Ending | Rev Req | Beginning | Depreciation | Ending | Rev Req | Beginning | Depreciation | Ending | Rev Req | | |
| 20 | | | | | | | | | | | | | | |
| 21 | | | | | | | | | | | | | | |
| 22 | | | | | | | | | | | | | | |
| 23 | | | | | | | | | | | | | | |
| 24 | | | | | | | | | | | | | | |
| 25 | | | | | | | | | | | | | | |
| 26 | 21,850,320 | 232,070 | 21,618,250 | | 45,089,768 | 36,838 | 45,052,930 | | | | | | | |
| 27 | 21,850,320 | 232,070 | 21,618,250 | | 45,089,768 | 36,838 | 45,052,930 | | | | | | | |
| 28 | 21,618,250 | 428,438 | 21,189,812 | | 45,052,930 | 884,113 | 44,168,817 | | 13,581,000 | 122,051 | 13,458,949 | | | |
| 29 | 21,618,250 | 428,438 | 21,189,812 | | 45,052,930 | 884,113 | 44,168,817 | | 13,581,000 | 122,051 | 13,458,949 | | | |
| 30 | 21,189,812 | 428,438 | 20,761,374 | 3,541,753 | 44,168,817 | 884,113 | 43,284,704 | 7,374,285 | 13,458,949 | 266,294 | 13,192,654 | 2,244,185 | | |
| 31 | 21,189,812 | 428,438 | 20,761,374 | 3,785,515 | 44,168,817 | 884,113 | 43,284,704 | 7,882,443 | 13,458,949 | 266,294 | 13,192,654 | 2,399,047 | | |

Line:

| | | | | | |
|---|--|-----------|--|-----------|-----------|
| A | | 3,714,134 | | 7,733,638 | 2,353,698 |
| B | | 3,957,762 | | 8,241,518 | 2,508,475 |
| C | | 3,541,753 | | 7,374,285 | 2,244,185 |
| D | | 3,785,515 | | 7,882,443 | 2,399,047 |
| E | | (172,381) | | (359,353) | (109,514) |
| F | | (172,247) | | (359,075) | (109,429) |
| G | | - | | - | - |
| H | | - | | - | - |
| I | | - | | - | - |

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 | | 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 | | 51 | Build new Meadowbrook-Loudon 500kV circuit | |
| 13 | 14.8426% | (30 of 50 miles) | | 14.8426% | (30 of 50 miles) | | 14.8426% | (30 of 50 miles) | | 14.8426% | (30 of 50 miles) | |
| 14 | 1.5 | | | 1.5 | | | 1.5 | | | 1.5 | | |
| 15 | 16.0047% | Line 124 | | 16.0047% | Line 114 | | 16.0047% | Clevenger DP/580 | | 16.0047% | Clevenger DP/580 | |
| 16 | 11,317,500 | | | 14,682,570 | | | 16,900,800 | | | 16,900,800 | | |
| 17 | 221,912 | | | 287,894 | | | 331,388 | | | 331,388 | | |
| 18 | 4 | | | 6 | | | 9 | | | 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 | 1,861,919 | 14,526,628 | 287,894 | 14,238,734 | 2,422,652 | 16,804,145 | 331,388 | 16,472,757 | 2,800,961 |
| 31 | 11,160,313 | 221,912 | 10,938,401 | 1,990,326 | 14,526,628 | 287,894 | 14,238,734 | 2,589,796 | 16,804,145 | 331,388 | 16,472,757 | 2,994,320 |

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 | | 1,990,326 | | 2,589,796 | 2,994,320 |
| E | | (90,805) | | (118,199) | 52,062 |
| F | | (90,735) | | (118,108) | 64,588 |
| G | | - | | - | - |
| H | | - | | - | - |
| I | | - | | - | - |

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 |
|-----------------------------------------------|-----------------------------------------------|---------------------------------------|
| Yes b0328.1 | Yes b0328.1 | Yes b0328.3 |
| 51 Build new Meadowbrook-Loudon 500kV circuit | 51 Build new Meadowbrook-Loudon 500kV circuit | 51 Upgrade Mt Storm 500 kV Substation |
| 14.8426% (30 of 50 miles) | 14.8426% (30 of 50 miles) | 14.8426% |
| 1.5 | 1.5 | 1.5 |
| 16.0047% Line 580 - Phase 2 | 16.0047% Line 535 | 16.0047% |
| 11,362,770 | 87,395,367 | 13,732,486 |
| 222,799 | 1,713,635 | 269,264 |
| 12 | 4 | 5 |
| Beginning | Beginning | Beginning |
| Depreciation | Depreciation | Depreciation |
| Ending | Ending | Ending |
| Rev Req | Rev Req | Rev Req |
| 11,362,770 | 87,395,367 | 13,732,486 |
| 9,283 | 1,213,825 | 168,290 |
| 11,353,487 | 86,181,542 | 13,564,196 |
| 11,353,487 | 1,891,413 | 1,434,392 |
| 222,799 | 2,022,060 | 1,533,524 |
| 11,353,487 | 87,395,367 | 13,732,486 |
| 222,799 | 1,213,825 | 168,290 |
| 11,130,687 | 86,181,542 | 13,564,196 |
| 2,022,060 | 11,052,729 | 1,533,524 |

Line:

| | | | |
|---|-----------|-------------|-----------|
| A | | | |
| B | 1,983,802 | 11,328,090 | 1,415,784 |
| C | 2,114,378 | 12,074,022 | 1,509,027 |
| D | 1,891,413 | 10,338,313 | 1,434,392 |
| E | 2,022,060 | 11,052,729 | 1,533,524 |
| F | (92,389) | (989,777) | 18,609 |
| G | (92,318) | (1,021,293) | 24,496 |
| H | - | - | - |
| I | - | - | - |

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

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| | Project I-2B | | | | Project J | | | | Project K-1 | | | |
|----|------------------|----------------------------------------------|---------------|----------------|------------------|----------------------------------|---------------|----------------|------------------|------------------------------|---------------|----------------|
| 10 | Yes | b0329 | | | Yes | b0512 | | | No | 51 | | |
| 11 | 51 | Carson-Suffolk 500 kV line + | | | 51 | MAPP Project -- Dominion Portion | | | 51 | Loudoun Bank # 1 transformer | | |
| 12 | 14.8426% | Suffolk 500/230 # 2 transformer + | | | 14.8426% | | | | 14.8426% | replacement | | |
| 13 | 1.5 | Suffolk - Thrasher 230kV line | | | 1.5 | | | | 1.5 | | | |
| 14 | 16.0047% | | | | 16.0047% | | | | 16.0047% | | | |
| 15 | 161,824,756 | Cost associated with Regional Facilities and | | | | | | | 13,672,006 | | | |
| 16 | 3,173,034 | Necessary Lower Voltage Facilities. | | | - | | | | 268,079 | | | |
| 17 | 5 | | | | | | | | 12 | | | |
| 18 | | | | | | | | | | | | |
| 19 | Beginning | Depreciation | Ending | Rev Req | Beginning | Depreciation | Ending | Rev Req | Beginning | Depreciation | Ending | Rev Req |
| 20 | | | | | | | | | | | | |
| 21 | | | | | | | | | | | | |
| 22 | | | | | | | | | | | | |
| 23 | | | | | | | | | | | | |
| 24 | | | | | | | | | | | | |
| 25 | | | | | | | | | | | | |
| 26 | | | | | | | | | 13,672,006 | 11,170 | 13,660,836 | |
| 27 | | | | | | | | | 13,672,006 | 11,170 | 13,660,836 | |
| 28 | | | | | | | | | 13,660,836 | 268,079 | 13,392,758 | |
| 29 | | | | | | | | | 13,660,836 | 268,079 | 13,392,758 | |
| 30 | 161,824,756 | 1,983,147 | 159,841,609 | 16,903,000 | | | | | 13,392,758 | 268,079 | 13,124,679 | 2,236,012 |
| 31 | 161,824,756 | 1,983,147 | 159,841,609 | 18,071,173 | | | | | 13,392,758 | 268,079 | 13,124,679 | 2,390,095 |

Line:

| | | | | | |
|---|--|------------|--|---|-----------|
| A | | 13,280,745 | | - | 2,329,827 |
| B | | 14,155,416 | | - | 2,482,831 |
| C | | 16,903,000 | | - | 2,236,012 |
| D | | 18,071,173 | | - | 2,390,095 |
| E | | 3,622,256 | | - | (93,815) |
| F | | 3,915,757 | | - | (92,736) |
| G | | - | | - | - |
| H | | - | | - | - |
| I | | - | | - | - |

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

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| Project K-2 | | | | Project L-1a | | | | Project L-1b | | | |
|-------------|------------------------------|------------|-----------|--------------|-------------------------|------------|-----------|--------------|-------------------------|-----------|---------|
| No | | | | No | | | | No | | | |
| 51 | Loudoun Bank # 2 transformer | | | 51 | Ox Bank # 1 transformer | | | 51 | Ox Bank # 1 transformer | | |
| 14.8426% | replacement | | | 14.8426% | replacement | | | 14.8426% | replacement | | |
| 1.5 | | | | 1.5 | | | | 1.5 | | | |
| 16.0047% | | | | 16.0047% | | | | 16.0047% | | | |
| 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 | 2,410,109 | 10,408,028 | 210,086 | 10,197,942 | 1,739,313 | 3,009,436 | 60,239 | 2,949,197 | 502,446 |
| 14,448,786 | 286,825 | 14,161,961 | 2,576,354 | 10,408,028 | 210,086 | 10,197,942 | 1,859,047 | 3,009,436 | 60,239 | 2,949,197 | 537,069 |

Lines

| | | | | | | |
|---|--|-----------|--|-----------|--|---------|
| 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 | | - | | - | | - |
| H | | - | | - | | - |
| I | | - | | - | | - |

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 | | | |
|----|-------------|-------------------------------------|------------|-----------|------------|-----------------------------------------|------------|-----------|------------|-----------------------------------------|------------|-----------|
| 10 | | | | | | | | | | | | |
| 11 | No | | | | No | | | | No | | | |
| 12 | 51 | Ox Bank # 2 transformer replacement | | | 51 | Yadkin Bank # 2 transformer replacement | | | 51 | Carson Bank # 1 transformer replacement | | |
| 13 | 14.8426% | | | | 14.8426% | | | | 14.8426% | | | |
| 14 | 1.5 | | | | 1.5 | | | | 1.5 | | | |
| 15 | 16.0047% | | | | 16.0047% | | | | 16.0047% | | | |
| 16 | 11,501,538 | | | | 16,559,471 | | | | 19,004,867 | | | |
| 17 | 225,520 | | | | 324,696 | | | | 372,644 | | | |
| 18 | 3 | | | | 6 | | | | 5 | | | |
| 19 | Beginning | Depreciation | Ending | Rev Req | Beginning | Depreciation | Ending | Rev Req | Beginning | Depreciation | Ending | Rev Req |
| 20 | | | | | | | | | | | | |
| 21 | | | | | | | | | | | | |
| 22 | | | | | | | | | | | | |
| 23 | | | | | | | | | | | | |
| 24 | | | | | | | | | | | | |
| 25 | | | | | | | | | | | | |
| 26 | 11,501,538 | 178,537 | 11,323,001 | | | | | | | | | |
| 27 | 11,501,538 | 178,537 | 11,323,001 | | 16,559,471 | 175,877 | 16,383,594 | | 19,004,867 | 232,903 | 18,771,964 | |
| 28 | 11,323,001 | 225,520 | 11,097,481 | | 16,559,471 | 175,877 | 16,383,594 | | 19,004,867 | 232,903 | 18,771,964 | |
| 29 | 11,323,001 | 225,520 | 11,097,481 | | 16,559,471 | 175,877 | 16,383,594 | | 19,004,867 | 232,903 | 18,771,964 | |
| 30 | 11,097,481 | 225,520 | 10,871,960 | 1,855,934 | 16,383,594 | 324,696 | 16,058,899 | 2,732,344 | 18,771,964 | 372,644 | 18,399,320 | 3,131,230 |
| 31 | 11,097,481 | 225,520 | 10,871,960 | 1,983,590 | 16,383,594 | 324,696 | 16,058,899 | 2,920,855 | 18,771,964 | 372,644 | 18,399,320 | 3,347,218 |

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 | - | - | - | - |
| H | - | - | - | - |
| I | - | - | - | - |

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

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| Project O | | | | Project P | | | | Project Q | | | | |
|-----------|------------|--------------------------------|------------|------------|----------------------------|--------------|------------|------------|-----------------------------|--------------|------------|-----------|
| 11 | No | | | No | | | | No | | | | |
| 12 | 51 | Lexington Bank # 1 transformer | | 51 | Dooms Bank # 7 transformer | | | 51 | Valley Bank # 1 transformer | | | |
| 13 | 14.8426% | replacement | | 14.8426% | replacement | | | 14.8426% | replacement | | | |
| 14 | 1.5 | | | 1.5 | | | | 1.5 | | | | |
| 15 | 16.0047% | | | 16.0047% | | | | 16.0047% | | | | |
| 16 | 10,177,175 | | | 18,885,637 | | | | 12,056,414 | | | | |
| 17 | 199,552 | | | 370,307 | | | | 236,400 | | | | |
| 18 | 12 | | | 8 | | | | 12 | | | | |
| 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 | | | | | | | | | 12,056,414 | 9,850 | 12,046,564 | |
| 29 | | | | | | | | | 12,056,414 | 9,850 | 12,046,564 | |
| 30 | 10,177,175 | 8,315 | 10,168,860 | 71,229 | 18,885,637 | 138,865 | 18,746,772 | 1,186,168 | 12,046,564 | 236,400 | 11,810,164 | 2,006,875 |
| 31 | 10,177,175 | 8,315 | 10,168,860 | 76,155 | 18,885,637 | 138,865 | 18,746,772 | 1,268,168 | 12,046,564 | 236,400 | 11,810,164 | 2,145,497 |

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 | | - | | - | | - |
| H | | - | | - | | - |
| I | | - | | - | | - |

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

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| Project R-1 | | | | Project R-2 | | | | Project S-1 | | | |
|------------------------------|--------------|------------|------------|------------------------------|--------------|------------|-----------|------------------------------|--------------|------------|------------|
| s0124 | | | | s0124 | | | | s0133 | | | |
| Garrisonville 230 kV UG line | | | | Garrisonville 230 kV UG line | | | | Pleasant View Hamilton 230kV | | | |
| Phase 1 | | | | Phase 2 | | | | transmission line | | | |
| No | 51 | | | No | 51 | | | No | 51 | | |
| 14.8426% | | | | 14.8426% | | | | 14.8426% | | | |
| 1.25 | | | | 1.25 | | | | 1.25 | | | |
| 15.8110% | | | | 15.8110% | | | | 15.8110% | | | |
| 91,187,183 | | | | 32,698,722 | | | | 84,484,701 | | | |
| 1,787,984 | | | | 641,151 | | | | 1,656,563 | | | |
| 6 | | | | 6 | | | | 10 | | | |
| Beginning | Depreciation | Ending | Rev Req | Beginning | Depreciation | Ending | Rev Req | Beginning | Depreciation | Ending | Rev Req |
| 91,187,183 | 968,491 | 90,218,692 | | 32,698,722 | 347,290 | 32,351,432 | 2,962,216 | 84,484,701 | 345,117 | 84,139,584 | |
| 91,187,183 | 968,491 | 90,218,692 | | 32,698,722 | 347,290 | 32,351,432 | 2,962,216 | 84,484,701 | 345,117 | 84,139,584 | |
| 90,218,692 | 1,787,984 | 88,430,708 | 15,046,059 | 32,698,722 | 347,290 | 32,351,432 | 2,962,216 | 84,139,584 | 1,656,563 | 82,483,021 | 14,022,095 |
| 90,218,692 | 1,787,984 | 88,430,708 | 15,911,110 | 32,698,722 | 347,290 | 32,351,432 | 3,132,832 | 84,139,584 | 1,656,563 | 82,483,021 | 14,828,911 |

Line:

| | | | | | | |
|---|--|-------------|--|-----------|--|------------|
| A | | 16,093,855 | | 770,261 | | 14,987,319 |
| B | | 16,975,620 | | 812,555 | | 15,809,228 |
| C | | 15,046,059 | | 2,962,216 | | 14,022,095 |
| D | | 15,911,110 | | 3,132,832 | | 14,828,911 |
| E | | (1,047,796) | | 2,191,955 | | (965,224) |
| F | | (1,064,510) | | 2,320,277 | | (980,318) |
| G | | - | | - | | - |
| H | | - | | - | | - |
| I | | - | | - | | - |

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

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| Project S-2 | | | | Project T-1 | | | | Project T-2 | | | |
|-------------|------------------------------|-----------|---------|-------------|---------------------------------------------|---------|---------|-------------|---------------------------------------------|------------|-----------|
| No | s0133 | | | Yes | b0768 | | | Yes | b0768 | | |
| 51 | Pleasant View Hamilton 230kV | | | 51 | Glen Carlyn Line 251 GIB substation project | | | 51 | Glen Carlyn Line 251 GIB substation project | | |
| 14.8426% | transmission line | | | 14.8426% | | | | 14.8426% | | | |
| 1.25 | | | | 1.25 | Loop Line 251 Idylwood -- Arlington | | | 1.25 | Loop Line 251 Idylwood -- Arlington | | |
| 15.8110% | | | | 15.8110% | into GIS sub | | | 15.8110% | into GIS sub | | |
| 1,298,462 | | | | 205,578 | | | | 23,473,265 | | | |
| 25,460 | | | | 4,031 | | | | 460,260 | | | |
| 2 | | | | 6 | | | | 6 | | | |
| Beginning | Depreciation | Ending | Rev Req | Beginning | Depreciation | Ending | Rev Req | Beginning | Depreciation | Ending | Rev Req |
| | | | | | | | | | | | |
| | | | | 205,578 | 2,183 | 203,395 | | | | | |
| | | | | 205,578 | 2,183 | 203,395 | | | | | |
| 1,298,462 | 22,278 | 1,276,184 | 189,465 | 203,395 | 4,031 | 199,364 | 33,921 | 23,473,265 | 249,308 | 23,223,957 | 2,126,471 |
| 1,298,462 | 22,278 | 1,276,184 | 200,374 | 203,395 | 4,031 | 199,364 | 35,871 | 23,473,265 | 249,308 | 23,223,957 | 2,248,950 |

Line:

| | | | | | | | | | | | |
|---|--|---------|--|--|--|--|--------|--|--|--|-----------|
| A | | - | | | | | | | | | 1,971,246 |
| B | | - | | | | | | | | | 2,079,434 |
| C | | 189,465 | | | | | 33,921 | | | | 2,126,471 |
| D | | 200,374 | | | | | 35,871 | | | | 2,248,950 |
| E | | 189,465 | | | | | 33,921 | | | | 155,225 |
| F | | 200,374 | | | | | 35,871 | | | | 169,516 |
| G | | - | | | | | - | | | | - |
| H | | - | | | | | - | | | | - |
| I | | - | | | | | - | | | | - |

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

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| | Project U-1 | | | | Project V | | | | Project W | | | | |
|----|------------------|---------------------|----------------------------|----------------|------------------|---------------------|--------------------------------|----------------|------------------|---------------------|--------------------------------------|----------------|--|
| 11 | Yes | | b0453.1 | | Yes | | b0337 | | Yes | | b0467.2 | | |
| 12 | 51 | | Convert Remington - Sowego | | 51 | | Build Lexington 230kV ring bus | | 51 | | Reconductor the Dickerson - Pleasant | | |
| 13 | 14.8426% | | 115kV to 230kV | | 14.8426% | | | | 14.8426% | | View 230 kV circuit | | |
| 14 | 1.25 | | | | 1.25 | | | | 1.25 | | | | |
| 15 | 15.8110% | | | | 15.8110% | | | | 15.8110% | | | | |
| 16 | 1,472,605 | | | | 6,407,258 | | | | 5,246,724 | | | | |
| 17 | 28,875 | | | | 125,633 | | | | 102,877 | | | | |
| 18 | 9 | | | | 3 | | | | 6 | | | | |
| 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 | | | | | | |
| 27 | | | | | 6,407,258 | 99,459 | 6,307,799 | | | | | | |
| 28 | 1,472,605 | 8,422 | 1,464,183 | | 6,307,799 | 125,633 | 6,182,166 | | | | | | |
| 29 | 1,472,605 | 8,422 | 1,464,183 | | 6,307,799 | 125,633 | 6,182,166 | | | | | | |
| 30 | 1,464,183 | 28,875 | 1,435,309 | 244,054 | 6,182,166 | 125,633 | 6,056,534 | 1,033,901 | 5,246,724 | 55,725 | 5,190,999 | 475,307 | |
| 31 | 1,464,183 | 28,875 | 1,435,309 | 258,094 | 6,182,166 | 125,633 | 6,056,534 | 1,093,163 | 5,246,724 | 55,725 | 5,190,999 | 502,683 | |

Line:

| | | | | | | | | | | | | | |
|---|--|--|--|---------|--|--|--|-----------|--|--|--|--|---------|
| A | | | | | | | | | | | | | |
| B | | | | | | | | | | | | | |
| C | | | | 244,054 | | | | 1,033,901 | | | | | 475,307 |
| D | | | | 258,094 | | | | 1,093,163 | | | | | 502,683 |
| E | | | | 244,054 | | | | (50,290) | | | | | (6,885) |
| F | | | | 258,094 | | | | (50,257) | | | | | (5,973) |
| G | | | | - | | | | - | | | | | - |
| H | | | | - | | | | - | | | | | - |
| I | | | | - | | | | - | | | | | - |

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

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| Project X | | | | Project AA - 1 | | | | Project AB-2 | | | | |
|-----------|-----------|-----------------------------------|-----------|----------------|-----------------------------|--------------|------------|--------------|--------------------------------------------------|--------------|-----------|---------|
| 11 | Yes | b0311 | | Yes | b0231 | | | Yes | b0456 | | | |
| 12 | 51 | Reconductor Idylwood to Arlington | | 51 | Install 500 kV breakers and | | | 51 | Re-Conductor 9.4 miles of Edinburg - Mt. Jackson | | | |
| 13 | 14.8426% | 230 kV | | 14.8426% | 500 kV bus work at Suffolk | | | 14.8426% | 115 kV | | | |
| 14 | 1.25 | | | 0 | | | | 0 | | | | |
| 15 | 15.8110% | | | 14.8426% | | | | 14.8426% | | | | |
| 16 | 3,196,608 | | | 21,756,777 | | | | 4,839,985 | | | | |
| 17 | 62,679 | | | 426,603 | | | | 94,902 | | | | |
| 18 | 8 | | | 11 | | | | 11 | | | | |
| 19 | Beginning | Depreciation | Ending | Rev Req | Beginning | Depreciation | Ending | Rev Req | Beginning | Depreciation | Ending | Rev Req |
| 20 | | | | | | | | | | | | |
| 21 | | | | | | | | | | | | |
| 22 | | | | | | | | | | | | |
| 23 | | | | | | | | | | | | |
| 24 | | | | | | | | | | | | |
| 25 | | | | | | | | | | | | |
| 26 | 3,196,608 | 23,504 | 3,173,104 | | 21,756,777 | 53,325 | 21,703,452 | | 4,839,985 | 11,863 | 4,828,122 | |
| 27 | 3,196,608 | 23,504 | 3,173,104 | | 21,756,777 | 53,325 | 21,703,452 | | 4,839,985 | 11,863 | 4,828,122 | |
| 28 | 3,173,104 | 62,679 | 3,110,425 | | 21,703,452 | 426,603 | 21,276,848 | | 4,828,122 | 94,902 | 4,733,221 | |
| 29 | 3,173,104 | 62,679 | 3,110,425 | | 21,703,452 | 426,603 | 21,276,848 | | 4,828,122 | 94,902 | 4,733,221 | |
| 30 | 3,110,425 | 62,679 | 3,047,746 | 519,694 | 21,276,848 | 426,603 | 20,850,245 | 3,552,974 | 4,733,221 | 94,902 | 4,638,319 | 790,390 |
| 31 | 3,110,425 | 62,679 | 3,047,746 | 549,513 | 21,276,848 | 426,603 | 20,850,245 | 3,552,974 | 4,733,221 | 94,902 | 4,638,319 | 790,390 |

Line:

| | | | | | |
|---|--|----------|--|-----------|-------------|
| A | | 544,998 | | 3,728,213 | 1,853,328 |
| B | | 574,801 | | 3,728,213 | 1,853,328 |
| C | | 519,694 | | 3,552,974 | 790,390 |
| D | | 549,513 | | 3,552,974 | 790,390 |
| E | | (25,304) | | (175,240) | (1,062,938) |
| F | | (25,288) | | (175,240) | (1,062,938) |
| G | | - | | - | - |
| H | | - | | - | - |
| I | | - | | - | - |

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

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| Project AC | | | | Project AG | | | | 2009 Add-1 | | | | | |
|------------|------------|-------------------------------------------------|------------|------------|-----------------------------------|--------------|-----------|------------|------------------------------------|--------------|-----------|---------|--|
| 11 | Yes | b0227 | | Yes | b0455 | | | Yes | B0453.3 | | | | |
| 12 | 51 | Install 500/230 kV transformer at Bristers; | | 51 | Add 2nd Endless Caverns 230/115kV | | | 51 | Add Sowego 230/115/ kV transformer | | | | |
| 13 | 14.8426% | build new 230 kV Bristers- Gainesville circuit, | | 14.8426% | transformer | | | 14.8426% | | | | | |
| 14 | 0 | upgrade two Loudoun - Brambleton circuits | | 0 | | | | 1.25 | | | | | |
| 15 | 14.8426% | | | 14.8426% | | | | 15.8110% | | | | | |
| 16 | 21,403,678 | | | 3,554,673 | | | | 3,355,513 | | | | | |
| 17 | 419,680 | | | 69,699 | | | | 65,794 | | | | | |
| 18 | 6 | | | 5 | | | | 9 | | | | | |
| 19 | Beginning | Depreciation | Ending | Rev Req | Beginning | Depreciation | Ending | Rev Req | Beginning | Depreciation | Ending | Rev Req | |
| 20 | | | | | | | | | | | | | |
| 21 | | | | | | | | | | | | | |
| 22 | | | | | | | | | | | | | |
| 23 | | | | | | | | | | | | | |
| 24 | | | | | | | | | | | | | |
| 25 | | | | | | | | | | | | | |
| 26 | 21,403,678 | 227,327 | 21,176,351 | | 3,554,673 | 43,562 | 3,511,111 | | 3,355,513 | 19,190 | 3,336,323 | | |
| 27 | 21,403,678 | 227,327 | 21,176,351 | | 3,554,673 | 43,562 | 3,511,111 | | 3,355,513 | 19,190 | 3,336,323 | | |
| 28 | 21,176,351 | 419,680 | 20,756,671 | | 3,511,111 | 69,699 | 3,441,411 | | 3,336,323 | 65,794 | 3,270,529 | | |
| 29 | 21,176,351 | 419,680 | 20,756,671 | | 3,511,111 | 69,699 | 3,441,411 | | 3,336,323 | 65,794 | 3,270,529 | | |
| 30 | 20,756,671 | 419,680 | 20,336,991 | 3,469,356 | 3,441,411 | 69,699 | 3,371,712 | 575,321 | 3,270,529 | 65,794 | 3,204,734 | 546,342 | |
| 31 | 20,756,671 | 419,680 | 20,336,991 | 3,469,356 | 3,441,411 | 69,699 | 3,371,712 | 575,321 | 3,270,529 | 65,794 | 3,204,734 | 577,696 | |

Line:

| | | | | | |
|---|--|-----------|--|----------|----------|
| A | | 3,638,213 | | 603,316 | 607,099 |
| B | | 3,638,213 | | 603,316 | 640,304 |
| C | | 3,469,356 | | 575,321 | 546,342 |
| D | | 3,469,356 | | 575,321 | 577,696 |
| E | | (168,857) | | (27,996) | (60,757) |
| F | | (168,857) | | (27,996) | (62,608) |
| G | | - | | - | - |
| H | | - | | - | - |
| I | | - | | - | - |

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

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| | 2009 Add-6 | | | | Project AJ | | | | Project AK-1 | | | |
|----|------------|--------------|-------------------------------------------|---------|------------|--------------|----------------------------------------|-----------|--------------|--------------|--------------------------------|---------|
| 10 | Yes | | B0837 | | Yes | | B0327 | | Yes | | B1057 | |
| 11 | 51 | | At Mt. Storm, replace the existing MOD on | | 51 | | Build 2nd Harrisonburg - Valley 230 kV | | 51 | | Rebuild Mt. Storm-Doubs 500 kV | |
| 12 | 14.8426% | | the 500 kV side of the transformer with a | | 14.8426% | | | | 14.8426% | | | |
| 13 | 0 | | circuit breaker | | 0 | | | | 0 | | | |
| 14 | 14.8426% | | | | 14.8426% | | | | 14.8426% | | | |
| 15 | 779,172 | | | | 6,211,387 | | | | 23,947,642 | | | |
| 16 | 15,278 | | | | 121,792 | | | | 469,562 | | | |
| 17 | 6 | | | | 7 | | | | 12 | | | |
| 18 | | | | | | | | | | | | |
| 19 | Beginning | Depreciation | Ending | Rev Req | Beginning | Depreciation | Ending | Rev Req | Beginning | Depreciation | Ending | Rev Req |
| 20 | | | | | | | | | | | | |
| 21 | | | | | | | | | | | | |
| 22 | | | | | | | | | | | | |
| 23 | | | | | | | | | | | | |
| 24 | | | | | | | | | | | | |
| 25 | | | | | | | | | | | | |
| 26 | 779,172 | 8,276 | 770,896 | | | | | | | | | |
| 27 | 779,172 | 8,276 | 770,896 | | | | | | | | | |
| 28 | 770,896 | 15,278 | 755,619 | | 6,211,387 | 55,821 | 6,155,566 | | | | | |
| 29 | 770,896 | 15,278 | 755,619 | | 6,211,387 | 55,821 | 6,155,566 | | | | | |
| 30 | 755,619 | 15,278 | 740,341 | 126,297 | 6,155,566 | 121,792 | 6,033,774 | 1,026,397 | 23,947,642 | 19,565 | 23,928,077 | 167,606 |
| 31 | 755,619 | 15,278 | 740,341 | 126,297 | 6,155,566 | 121,792 | 6,033,774 | 1,026,397 | 23,947,642 | 19,565 | 23,928,077 | 167,606 |

Line:

| | | | | | | | | | | | | |
|---|--|--|---------|--|--|--|-----------|--|--|--|--|---------|
| A | | | 132,444 | | | | 1,132,004 | | | | | - |
| B | | | 132,444 | | | | 1,132,004 | | | | | - |
| C | | | 126,297 | | | | 1,026,397 | | | | | 167,606 |
| D | | | 126,297 | | | | 1,026,397 | | | | | 167,606 |
| E | | | (6,147) | | | | (105,607) | | | | | 167,606 |
| F | | | (6,147) | | | | (105,607) | | | | | 167,606 |
| G | | | - | | | | - | | | | | - |
| H | | | - | | | | - | | | | | - |
| I | | | - | | | | - | | | | | - |

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

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| Project AL | | | | Project AM | | | | If Yes for Schedule 12 Include in this Total. | If No for Schedule 12 include in this Sum. | |
|------------|--------------|---------|---------|------------|--------------|--------|---------|-----------------------------------------------|--------------------------------------------|--------------------------------------------------------------|
| Beginning | Depreciation | Ending | Rev Req | Beginning | Depreciation | Ending | Rev Req | | Total | Annual Revenue Requirement including Incentive if Applicable |
| 108,763 | 89 | 108,674 | 761 | 75,695 | 309 | 75,386 | 2,645 | 73,096,317 | | 50,091,495 |
| 108,763 | 89 | 108,674 | 761 | 75,695 | 309 | 75,386 | 2,645 | 77,182,320 | 53,177,273 | |

Line:

| | | | | |
|---|--|-----|--|-------|
| A | | - | | - |
| B | | - | | - |
| C | | 761 | | 2,645 |
| D | | 761 | | 2,645 |
| E | | 761 | | 2,645 |
| F | | 761 | | 2,645 |
| G | | - | | - |
| H | | - | | - |
| I | | - | | - |

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

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

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

| <u>Plant Type</u> | <u>Applied Depreciation Rate</u> |
|-----------------------------------------------------|------------------------------------------|
| Transmission Plant | |
| Land | |
| Land Rights | 1.36% |
| Structures and Improvements | 1.41% |
| Station and Equipment | 2.02% |
| Towers and Fixtures | 2.36% |
| Poles and Fixtures | 1.89% |
| Overhead conductors and Devices | 1.90% |
| Underground Conduit | 1.74% |
| Underground Conductors and Devices | 2.50% |
| Roads and Trails | 1.17% |
| General Plant | |
| Land Rights | 1.70% |
| Structures and Improvements - Major | 1.82% |
| Structures and Improvements - Other | 2.26% |
| Communication Equipment | 3.20% |
| Communication Equipment - Clearing | 6.22% |
| Communication Equipment - Massed | 6.22% |
| Communication Equipment - 25 Years | 3.72% |
| Office Furniture and Equipment - EDP Hardware | 27.38% |
| Office Furniture and Equipment - EDP Fixed Location | 12.21% |
| Office Furniture and Equipment | 1.64% |
| Laboratory Equipment | 4.23% |
| 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% |

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

CERTIFICATE OF SERVICE

I hereby certify that I have served this day copies of the foregoing on the official service list compiled by the Office of the Secretary in accordance with Rule 2010 of the Commission Rules of Practice and Procedure.

Dated at Washington, D.C. this 15th day of January, 2014.

/s/ _____
Jesse Halpern

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Washington, DC 20001
Telephone: (202) 724-6837
Facsimile: (202) 778-6460
E-Mail: jhalpern@schiffhardin.com

Counsel for Virginia Electric and Power Company,
doing business as Dominion Virginia Power