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January 8, 2013

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 2013 Annual Update
Docket No. ER09-545-000**

Dear Secretary Bose:

Virginia Electric and Power Company, doing business as Dominion Virginia Power (“Dominion”), hereby files for informational purposes its 2013 Annual Update (“Informational 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 Information Filing does not require any Commission action.²

Dominion is required under Section 1.a of Attachment H-16B to the PJM OATT to post on the PJM website an “Annual Update” to its formula rate on or before September 15 of each year 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
- (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”).

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 ER08-92-004, *et al.* (*Virginia Electric and Power Company*, unpublished letter order issued on December 15, 2008 in Docket Nos.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).

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."

In accordance with Section 1 of Attachment H-16B to the PJM OATT, Dominion hereby advises that there were no Material Accounting Changes during the twelve months ending August 31, 2012.

A notable addition to previous Dominion informational filings is the incorporation of a refund adjustment to transmission customers related to the audit of Dominion Resources Services, Inc. ("DRS") and its affiliates in Docket No. FA11-4-000 covering the period 2009 and 2010 (the "Audit"). Recommendation 2 of the Audit Report dated September 20, 2012 required that DRS conduct a study for the audit period to determine the accuracy of the accounts Dominion used to record service company transactions and billings during the audit period. Recommendation 3 required Dominion to make refunds with interest to Dominion customers that were overbilled through formula rate billings due to errors discussed in recommendation 2. DRS agreed to all recommendations in the Audit Report and this Informational Filing provides the refund adjustment consistent with the Audit.

Dominion's Formula Rate Implementation Protocols, set forth in Attachment H-16B, Section 3.e., provides as follows:

Any changes to the data inputs, including but not limited to revisions to VEPCO's FERC Form No. 1, resulting from Preliminary Challenges or proceedings before the FERC, including proceedings initiated pursuant to Section 3.b above and proceedings initiated *sua sponte* by the FERC, that are not agreed upon no later than December 18 shall be incorporated into the Formula Rate and the True-Up Adjustment for the next calendar year that commences after the negotiations or proceedings become final. This reconciliation mechanism shall apply in lieu of mid-year adjustments, refunds or surcharges to rates. (Emphasis added.)

After conferring with FERC accounting staff regarding the appropriateness of utilizing this section, Dominion has included a One-time Credit to True-up Adjustment pursuant to the reconciliation mechanism set forth above to provide a refund adjustment to Dominion customers that were overbilled through transmission service formula rate billings. Accordingly, this filing includes a One-time Credit to the True-up Adjustment stemming from the findings and recommendations of the Audit.

Attachments A through D, described in more detail below, are summarized as follows:

Attachment A – The 2013 Annual Update exclusive of the Audit-related true-up.

Attachment B – The 2013 Annual Update including the Audit-related true-up. In particular, Part 3 provides the NITS rate and the individual project revenue requirements in Attachment 7 to be used by PJM for billing during 2013.

Attachment C – Documents showing the 2009 and 2010 ATRRs prior to adjustments arising from the Audit.

Attachment D – Documents supporting the 2009 and 2010 ATRRs after including adjustments arising from the Audit.

ATTACHMENT A

Attachment A contains the 2013 ATRR and NITS rate, the 2011 True-up Adjustment, and Dominion's estimated NSPL for 2013 (shown in the calculation of the NITS rate). Attachment A does not include any true-up component arising from the Audit. Parts 1 and 2 of Attachment A represent typical documents provided in an informational filing.

Dominion has revised both: (i) the 2013 Annual Update (the "2013 Annual Update") that was initially posted September 12, 2012; and (ii) the 2011 True-up Adjustment (the "2011 True-up") that was initially posted June 15, 2012, to include missing amounts for the Non-electric Portion of Transmission O&M expense. These inclusions appear in Attachment 5, line 63 of each document. These changes identify the amounts of the Non-electric Portions and are only provided for informational purposes. They do not change the ATRR, the rate for NITS, or any other amount in these documents.

Additionally, both the 2013 Annual Update and 2011 True-up include an adjustment of \$88,715 that increased the cost associated with the below-500 kV elements of the Carson-Suffolk Project (see Attachment 7, Project I-2A). While this adjustment did not change the ATRR or the NITS rate, it did increase the Annual Revenue Requirement Including Incentive for this Project I-2A that will be used by PJM to bill the Schedule 12 Transmission Enhancement Charge. Likewise, it increased the Annual Revenue Requirement Excluding Incentive for this project that will be used by PJM to credit Network Customers under Schedule 12. The net effect of this adjustment for the calendar year of 2013 (Schedule 12 charge less Schedule 12 Credit) to all customers including the Dominion Load Serving Entity is \$1,538.00. Attachment A, Part 3 shows the calculation of this net effect.

The three parts of Attachment A are as follows:

Part 1 – Transmission Formula based on 2013 Projections, which includes the ATRR, rate for NITS, and True-up Adjustment as well as the NSPL;

Part 2 – Transmission Formula based on 2011 actual data, which is used to calculate the True-up Adjustment for 2011, without interest; and

Part 3 – Impact of Adjustment to Project 1-2A Carson – Suffolk Below-500 KV elements cost.

ATTACHMENT B

Attachment B, Part 1 shows the calculations of the Change in Actual 2009 ATRR of (\$145,000) and the Change in Actual 2010 ATRR of (\$19,000) resulting from the Audit. (See Attachments C and D for support of the key inputs.) The amounts shown in Attachment B, Part 1, plus the Calculated Interest of (\$22,305), sum to the One-time Credit to True-up Adjustment required under the Audit of (\$186,305).

The Calculated Interest is developed in Attachment B, Part 2, and employs a midyear convention to determine the number of months that interest is calculated for the One-time Credit. Because the audit resulted in changes to data inputs for calendar years 2009 and 2010, interest was computed for 48 months (midyear 2009 to midyear 2013) and 36 months (midyear 2010 to midyear 2013), respectively. Dominion calculated the interest in accordance with Section 35.19a of the Commission’s regulations.

The One-time Credit to True-up Adjustment required under the Audit of (\$186,305) is reflected on Page 4, line 149 of the 2013 Annual Update in Attachment B, Part 3 (the “2013 Annual Update with Audit True-up”). The 2013 Annual Update with Audit True-up provides the new NITS rate that will be in effect in Calendar year 2013, as well as the project revenue requirements in Attachment 7 to be billed in 2013 pursuant to Schedule 12. When compared to the 2013 Annual Update (Attachment A, Part 1), the 2013 Annual Update with Audit True-up (Attachment B, Part 3) shows a lower ATRR in Appendix A, and lower rate for NITS in Appendix A, as well as lower revenue requirements in Attachment 7.

The three parts of Attachment B are as follows:

Part 1 – Calculation of the One-time Credit to True-up Adjustment required under the Audit;

Part 2 – Interest Component of the One-time Credit to True-up Adjustment;

Part 3 – Transmission Formula based on 2013 Projections in Attachment A with a One-time Credit to True-up Adjustment required under the Audit entered on line 149 of Appendix A.

ATTACHMENT C

Attachment C contains excerpts from previous informational filings that support Attachment B, Part 1, lines 1 and 4. The excerpts show on line 168, the 2009 Actual ATRR Used to Calculate True-up Adjustment for 2009 and the 2010 Actual ATRR Used to Calculate True-up Adjustment for 2010. The excerpts show the amounts absent any audit-related adjustments.

The two parts of Attachment C are as follows:

Part 1 – The ATRR page from the Transmission Formula based on 2009 actual data as included in the January 12, 2011 informational filing in Docket No. ER09-545-000; and

Part 2 – The ATRR page from the Transmission Formula based on 2010 actual data as included in the January 12, 2012 informational filing in Docket No. ER09-545-000.

ATTACHMENT D

Attachment D contains further details that support Attachment B. Parts 1 and 2 of Attachment D show all the adjustments to the formula rate inputs resulting from the Audit. Attachment D, Part 1 contains the 2009 adjustments and Attachment D, Part 2 contains the 2010 adjustments. These adjustments are classified as resulting from a Methodology Change or a Misclassification, and are summed by each FERC account. To be clear, the three columns of numbers to the left side of Parts 1 and 2 do not show changes to the ATRR for the respective years. Rather, they show changes to the accounting associated with the FERC accounts described in the left-most column. Additionally, the three columns to the right of Parts 1 and 2 show the resulting changes to the formula rate inputs and map each change to the appropriate location within the formula. Attachment D, Parts 3 and 4 each show a revised version of the formula which incorporate the adjustments described in Attachment D, Parts 1 and 2, respectively. The formula originally used to produce the 2009 actual data included in the January 12, 2011 informational filing in Docket No. ER09-545-000 provides the basis upon which the 2009 formula input adjustments from Part 1 were made to produce Part 3. Similarly, the formula originally used to produce the 2010 actual data included in the January 12, 2012 informational filing in Docket No. ER09-545-000 provides the basis upon which the 2010 formula input adjustments from Part 2 were made to produce Part 4.

These four parts of Attachment D are as follows:

Part 1 – Audit Adjustments to 2009 formula inputs;

Part 2 – Audit Adjustments to 2010 formula inputs;

Part 3 – Transmission Formula based on 2009 actual data with audit adjustments included; and

Part 4 – Transmission Formula based on 2010 actual data with audit adjustments included.

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 submitted this filing to PJM for posting on its website (www.PJM.com) and provided copies to interested parties that attended the public meeting to discuss the 2013 Annual Update.

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

Very truly yours,

/s/

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doing business as Dominion Virginia Power

ATTACHMENT A

ATTACHMENT A

**PART 1 – TRANSMISSION FORMULA BASED ON 2013
PROJECTIONS**

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

FERC Form 1 Page # or

Formula Rate -- Appendix A

Notes

Instruction (Note H)

2013

Shaded cells are input cells

(000's)

Allocators

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

7	Wages & Salary Allocator	(Note B)	(Line 3 / 6)	5.3412%
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Plant Allocation Factors				
8	Electric Plant in Service	(Notes A & Q)	p207.104.g/Attachment 5	\$ 29,210,462
9	Common Plant In Service - Electric		(Line 26)	0
10	Total Plant In Service		(Sum Lines 8 & 9)	29,210,462
11	Accumulated Depreciation (Total Electric Plant)	(Notes A & Q)	(Line 15 - 14 - 13 - 12)	11,371,559
12	Accumulated Intangible Amortization	(Notes A & Q)	p200.21c/Attachment 5	138,956
13	Accumulated Common Amortization - Electric	(Notes A & Q)	p356/Attachment 5	0
14	Accumulated Common Plant Depreciation - Electric	(Notes A & Q)	p356/Attachment 5	0
15	Total Accumulated Depreciation		p219.29c/Attachment 5	11,510,515

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

Plant In Service				
21	Transmission Plant In Service	(Notes A & Q)	p207.58.g/Attachment 5	\$ 4,495,726
22	Less: Generator Step-ups	(Notes A & Q)	Attachment 5	201,396
23	Less: Interconnect Facilities Installed After March 15, 2000	(Notes A & Q)	Attachment 5	39,454
24	Total Transmission Plant In Service		(Lines 21 - 22 - 23)	4,254,875
25	General & Intangible	(Notes A & Q)	p205.5.g + p207.99.g/Attachment 5	886,242
26	Common Plant (Electric Only)		p356/Attachment 5	0
27	Total General & Common		(Line 25 + 26)	886,242
28	Wage & Salary Allocation Factor		(Line 7)	5.3412%
29	General & Common Plant Allocated to Transmission		(Line 27 * 28)	\$ 47,336

30	Plant Held for Future Use (Including Land)	(Notes C & Q)	p214.47.d/Attachment 5	\$ 188
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31	TOTAL Plant In Service		(Line 24 + 29 + 30)	\$ 4,302,399
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Accumulated Depreciation

32	Transmission Accumulated Depreciation	(Notes A & Q)	p219.25.c/Attachment 5	\$ 949,046
33	Less Accumulated Depreciation for Generator Step-ups	(Notes A & Q)	Attachment 5	49,810
34	Less Accumulated Depreciation for Interconnect Facilities Installed After March 15, 2000	(Notes A & Q)	Attachment 5	6,202
35	Total Accumulated Depreciation for Transmission		(Line 32 - 33 - 34)	893,034
36	Accumulated General Depreciation	(Notes A & Q)	p219.28.b/Attachment 5	353,651
37	Accumulated Intangible Amortization	(Notes A & Q)	(Line 12)	138,956
38	Accumulated Common Amortization - Electric		(Line 13)	0
39	Common Plant Accumulated Depreciation (Electric Only)		(Line 14)	0
40	Total Accumulated Depreciation		(Sum Lines 36 to 39)	492,607
41	Wage & Salary Allocation Factor		(Line 7)	5.3412%
42	General & Common Allocated to Transmission		(Line 40 * 41)	26,311

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

FERC Form 1 Page # or

Formula Rate -- Appendix A

Notes

Instruction (Note H)

2013

Adjustment To Rate Base

Accumulated Deferred Income Taxes				
45	ADIT net of FASB 106 and 109		Attachment 1	\$ (645,799)
46	Accumulated Deferred Income Taxes Allocated To Transmission		(Line 45)	\$ (645,799)
Transmission O&M Reserves				
47	Total Balance Transmission Related Account 242 Reserves	Enter Negative	Attachment 5	\$ (6,036)
Prepayments				
48	Prepayments	(Notes A & R)	Attachment 5	\$ 2,273
49	Total Prepayments Allocated to Transmission		(Line 48)	\$ 2,273
Materials and Supplies				
50	Undistributed Stores Exp			\$ -
51	Wage & Salary Allocation Factor	(Notes A & R)	p227.6c & 16.c (Line 7)	5,3412%
52	Total Transmission Allocated Materials and Supplies		(Line 50 * 51)	0
53	Transmission Materials & Supplies		p227.8c/2	10,718
54	Total Materials & Supplies Allocated to Transmission		(Line 52 + 53)	\$ 10,718
Cash Working Capital				
55	Transmission Operation & Maintenance Expense		(Line 85)	\$ 86,077
56	1/8th Rule		x 1/8	12.5%
57	Total Cash Working Capital Allocated to Transmission		(Line 55 * 56)	\$ 10,760
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)	\$ (628,085)
62	Rate Base		(Line 44 + 61)	\$ 2,754,969
O&M				
Transmission O&M				
63	Transmission O&M		p321.112.b/Attachment 5	\$ 36,366
64	Less GSU Maintenance		Attachment 5	15
65	Less Account 565 - Transmission by Others		p321.96.b/Attachment 5	(30,956)
66	Plus Schedule 12 Charges billed to Transmission Owner and booked to Account 565	(Note O)	PJM Data	0
67	Transmission O&M		(Lines 63 - 64 + 65 + 66)	\$ 67,307
Allocated General & Common Expenses				
68	Common Plant O&M	(Note A)	p356	0
69	Total A&G		Attachment 5	356,228
70	Less Property Insurance Account 924		p323.185b	13,526
71	Less Regulatory Commission Exp Account 928	(Note E)	p323.189b/Attachment 5	34,719
72	Less General Advertising Exp Account 930.1		p323.911b/Attachment 5	2,083
73	Less EPRI Dues	(Note D)	p352-353/Attachment 5	2,873
74	General & Common Expenses		(Lines 68 + 69) - Sum (70 to 73)	\$ 303,026
75	Wage & Salary Allocation Factor		(Line 7)	5,3412%
76	General & Common Expenses Allocated to Transmission		(Line 74 * 75)	\$ 16,185
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	13,526
81	General Advertising Exp Account 930.1	(Note F)	Attachment 5	0
82	Total		(Line 80 + 81)	13,526
83	Net Plant Allocation Factor		(Line 20)	19.1123%
84	A&G Directly Assigned to Transmission		(Line 82 * 83)	\$ 2,585
85	Total Transmission O&M		(Line 67 + 76 + 79 + 84)	\$ 86,077

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

FERC Form 1 Page # or

Formula Rate -- Appendix A

Notes

Instruction (Note H)

2013

Depreciation & Amortization Expense

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

101 Total Transmission Depreciation & Amortization	(Line 90 + 95 + 100)	\$	86,512
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Taxes Other than Income

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

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	(Line 62 * 129)				234,076

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

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Notes

Instruction (Note H)

2013

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))]	112,511
140 Total Income Taxes			(Line 138 + 139)	112,232

REVENUE REQUIREMENT

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

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

FERC Form 1 Page # or

Formula Rate -- Appendix A

Notes

Instruction (Note H)

2013

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, 2013

	Only Transmission Related	Plant Related	Labor Related	Total ADIT
ADIT- 282	(690,008)	(88,957)	(63,390)	
ADIT-283	0	(5,782)	(1,720)	
ADIT-190	-	123,133	20,112	
Subtotal	(689,924)	28,394	(44,998)	
Wages & Salary Allocator			5,341.2%	
Gross Plant Allocator		14.7283%		
End of Year ADIT	(689,924)	4,182	(2,403)	(688,145)
End of Previous Year ADIT (from Sheet 1A-ADIT (3))	(604,958)	4,182	(2,677)	(603,453)
Average Beginning and End of Year ADIT	(647,446)	4,182	(2,535)	(645,799)
End of Year ADIT	(688,145)			
End of Previous Year ADIT	(603,453)			
Average Beginning and End of Year ADIT	(645,799)			

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 :

ADIT-190	A	B	C	D	E	F	G
	Total	Production Or Other Related	Only Transmission Related	Plant Related	Labor Related		Justification
ADIT - OTHER COMPREHENSIVE INCOME	(13,456)	(13,456)					Not applicable to Transmission Cost of Service calculation.
BAD DEBTS	14,870	14,870					For tax purposes bad debts are deductible when they are deemed to be uncollectible / worthless.
CAPITAL LEASE	-	-					Not applicable to Transmission Cost of Service calculation.
CAPITALIZED BROKERS FEES	-	-					Not applicable to Transmission Cost of Service calculation.
CAPITALIZED INTEREST - NONOP CWIP	-	-					Not applicable to Transmission Cost of Service calculation.
CAPITALIZED INTEREST NONOP IN SERVICE	-	-					Not applicable to Transmission Cost of Service calculation.
CAPITALIZED INTEREST OPERATING CWIP	182,523	182,523					Represents tax capitalized interest on projects in CWIP - increase in taxable income.
CAPITALIZED INTEREST OPERATING IN SERVICE	121,080			121,080			Represents tax "In Service" capitalized interest placed in service net of tax amortization.
CAPITALIZED O&M EXP - DISTRIBUTION	6,668	6,668					Not applicable to Transmission Cost of Service calculation.
CIAC DC - NONOP CWIP	542	542					Not applicable to Transmission Cost of Service calculation.
CIAC DC - NONOP IN SERVICE	1,708	1,708					Not applicable to Transmission Cost of Service calculation.
CIAC NC - NONOP CWIP	303	303					Not applicable to Transmission Cost of Service calculation.
CIAC NC - NONOP IN SERVICE	2,210	2,210					Not applicable to Transmission Cost of Service calculation.
CIAC VA - NONOP CWIP	31,306	31,306					Not applicable to Transmission Cost of Service calculation.
CIAC VA - NONOP IN SERVICE	86,408	86,408					Not applicable to Transmission Cost of Service calculation.
CONTINGENT CLAIMS CURRENT	2,945	2,945					Not applicable to Transmission Cost of Service calculation.
CONTINGENT CLAIMS NONCURRENT	1,271	1,271					Not applicable to Transmission Cost of Service calculation.
CUSTOMER ACCOUNTS-RESERVE & REFUND	594	594					Not applicable to Transmission Cost of Service calculation.
CUSTOMER ACCOUNTS INTEREST-RESERVE & REFUND	(0)	(0)					Not applicable to Transmission Cost of Service calculation.
DECOMMISSIONING & DECONTAMINATION	-	-					Book expensed as billed over 15 yr assessment period; tax deduct in year of assessment because all events test met as liability is based on prior facility use.
DEFERRED GAIN/LOSS NONOPERATING	(53)	(53)					Not applicable to Transmission Cost of Service calculation.
DEFERRED GAIN/LOSS OPERATING	(398)				(398)		Represents the ADIT on Book Gain/Loss as accrued.
DEFERRED GAIN/LOSS-FUTURE USE	(736)	(736)					Not applicable to Transmission Cost of Service calculation.
DEFERRED GAIN/LOSS-FUTURE USE NONOP	1,917	1,917					Not applicable to Transmission Cost of Service calculation.
DEFERRED N.C. SIT NONOP - OCI	608	608					Not applicable to Transmission Cost of Service calculation.
DEFERRED REVENUE CURRENT	1,081	1,081					Not applicable to Transmission Cost of Service calculation.
DEFERRED SIT NONOP - OCI	(2,984)	(2,984)					Not applicable to Transmission Cost of Service calculation.
DFIT EFFECT ON SIT NONOP - OCI	833	833					Not applicable to Transmission Cost of Service calculation.
DIRECTOR CHARITABLE DONATION	105	105					Not applicable to Transmission Cost of Service calculation.
DOE SETTLEMENT - ASSET BASIS REDUCTION	1,328	1,328					Not applicable to Transmission Cost of Service calculation.
DOE SETTLEMENT - INVENTORY BASIS REDUCTION	6,033	6,033					Not applicable to Transmission Cost of Service calculation.
DSIT 190 OPERATING NONCURR ASSEST VA MIN	(16,988)	(16,988)					Not applicable to Transmission Cost of Service calculation.
DSIT 190 OPERATING NONCURR ASSEST W.V. NOL	106	106					Not applicable to Transmission Cost of Service calculation.
DSIT NONOPERATING DC	36	36					Not applicable to Transmission Cost of Service calculation.
DSIT NONOPERATING NC	5,905	5,905					Not applicable to Transmission Cost of Service calculation.
DSIT NONOPERATING VA	87,237	87,237					Not applicable to Transmission Cost of Service calculation.
DSIT NONOPERATING WV	2,692	2,692					Not applicable to Transmission Cost of Service calculation.
DSIT OPERATING DC	51	51					Not applicable to Transmission Cost of Service calculation.
DSIT OPERATING NC	8,507	8,507					Not applicable to Transmission Cost of Service calculation.
DSIT OPERATING VA	125,586	125,586					Not applicable to Transmission Cost of Service calculation.
DSIT OPERATING WV	3,897	3,897					Not applicable to Transmission Cost of Service calculation.
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)	5,156	5,156					Not applicable to Transmission Cost of Service calculation.
FAS 109 ITC DSIT DEFICIENCY D.C. (190)	0	0					Not applicable to Transmission Cost of Service calculation.
FAS 109 ITC DSIT DEFICIENCY N.C. (190)	60	60					Not applicable to Transmission Cost of Service calculation.
FAS 109 ITC DSIT DEFICIENCY VA (190)	883	883					Not applicable to Transmission Cost of Service calculation.
FAS 109 ITC DSIT DEFICIENCY W.V.(190)	27	27					Not applicable to Transmission Cost of Service calculation.
FAS 109 ITC DSIT GROSSUP D.C.	0	0					Not applicable to Transmission Cost of Service calculation.
FAS 109 ITC DSIT GROSSUP N.C.	38	38					Not applicable to Transmission Cost of Service calculation.
FAS 109 ITC DSIT GROSSUP VA	565	565					Not applicable to Transmission Cost of Service calculation.
FAS 109 ITC DSIT GROSSUP W.V.	17	17					Not applicable to Transmission Cost of Service calculation.
FAS 109 ITC GROSSUP (190)	3,298	3,298					Not applicable to Transmission Cost of Service calculation.
FAS 109 ITC REG LIAB	-	-					Not applicable to Transmission Cost of Service calculation.
FAS 133	41,137	41,137					Not applicable to Transmission Cost of Service calculation.
FAS 133 - CAPACITY HEDGE CURRENT ASSET	54	54					Not applicable to Transmission Cost of Service calculation.
FAS 133 - DEBT HEDGE CURRENT ASSET	1,760	1,760					Not applicable to Transmission Cost of Service calculation.
FAS 133 - DEBT VALUATION - MTM HEDGE NON CURRENT AS	36,075	36,075					Not applicable to Transmission Cost of Service calculation.
FAS133 - DEFERRED GAIN/LOSS CAPAC HEDGE NON CURRE	546	546					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	441	441					Not applicable to Transmission Cost of Service calculation.
FAS 133 POWER HEDGE CURRENT ASSET	(200)	(200)					Not applicable to Transmission Cost of Service calculation.
FAS 133 REG HEDGE DEBT CURRENT	-	-					Not applicable to Transmission Cost of Service calculation.
FAS 143 ASSET OBLIGATION	16,821	16,821	85				Represents ARO accruals not deductible for tax.
FAS143 DECOMMISSIONING - NA	136,820	136,820					Represents ARO accruals not deductible for tax.
FAS143 DECOMMISSIONING - OTHER	191,560	191,560					Not applicable to Transmission Cost of Service calculation.
FEDERAL EFFECT OF STATE NONOPERATING	11,774	11,774					Not applicable to Transmission Cost of Service calculation.
FEDERAL EFFECT OF STATE OPERATING	151,820	151,820					Not applicable to Transmission Cost of Service calculation.
FEDERAL TAX INTEREST EXPENSE NON CURRENT	-	-					Not applicable to Transmission Cost of Service calculation.
FIXED ASSETS FED EFFECT CURRENT CURRENT	1,504	1,504					Not applicable to Transmission Cost of Service calculation.
FIXED ASSETS FED EFFECT OF STATE	516	516					Not applicable to Transmission Cost of Service calculation.
FIXED ASSETS NON CURRENT CURRENT	-	-					Not applicable to Transmission Cost of Service calculation.
FLEET LEASE CREDIT - CURRENT	6				6		Books amortize the fleet lease extension credit over the new lease; tax takes the deduction when incurred.
FLEET LEASE CREDIT - NONCURRENT	1				1		Books amortize the fleet lease extension credit over the new lease; tax takes the deduction when incurred.
FUEL DEF CURRENT LIAB	29	29					Not applicable to Transmission Cost of Service calculation.
FUEL DEF NON CUR LIAB	3,622	3,622					Not applicable to Transmission Cost of Service calculation.
FUEL DEF OTHER NON CUR LIAB	5,278	5,278					Not applicable to Transmission Cost of Service calculation.
GAIN SALE/LEASEBACK - SYSTEM OFFICE	-	-					Not applicable to Transmission Cost of Service calculation.
GROSS REC-UNBILLED REV-NC	116	116					Books include income when meter is read; taxed when service is provided.
HEADWATER BENEFITS	923	923					Not applicable to Transmission Cost of Service calculation.
INT STOR NORTH ANNA	4,252	4,252					Books recognizes the expense as incurred. For tax the deduction is recognized when the casks are filled.
INT STOR SURRY	(905)	(905)					Books recognizes the expense as incurred. For tax the deduction is recognized when the casks are filled.
LONG TERM DISABILITY RESERVE	7,733					7,733	Books estimate accrued and expensed; tax deduction when paid.
METERS	1,882						Books pre-capitalize when purchased; tax purposes when installed.
NOL	71,478		71,478				Not applicable to Transmission Cost of Service calculation.
NUCLEAR FUEL - PERMANENT DISPOSAL	-	-					Books estimate expense; tax deduction taken when paid.
OBSOLETE INVENTORY	-	-					Not applicable to Transmission Cost of Service calculation.
OPEB	11,274					11,274	Represents the difference between the book accrual expense and the actual funded amount.
PERFORMANCE ACHIEVEMENT PLAN	-	-					Not applicable to Transmission Cost of Service calculation.
POWER PURCHASE BUYOUT	499	499					Represents the difference between the book accrual expense and the actual funded amount.
PREMIUM, DEBT, DISCOUNT AND EXPENSE	2,444				2,444		Books record the yield to maturity method; taxes amortize straight line.
PSHIP INCOME - NC ENTERPRISE	49	49					Not applicable to Transmission Cost of Service calculation.

ATTACHMENT H-16A

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

P/SHIP INCOME - VIRGINIA CAPITAL	206	206				Not applicable to Transmission Cost of Service calculation.
QUALIFIED SETTLEMENT FUND	-	-				Not applicable to Transmission Cost of Service calculation.
REACTOR DECOMMISSIONING LIABILITY	-	-				Represents the difference between the accrual and payments.
REG FUEL HEDGE	(4,652)	(4,652)				Not applicable to Transmission Cost of Service calculation.
REG FUEL HEDGE NONOP	4,669	4,669				Not applicable to Transmission Cost of Service calculation.
REG HEDGES CAPACITY	-	-				Not applicable to Transmission Cost of Service calculation.
REG HEDGES CAPACITY NC	-	-				Not applicable to Transmission Cost of Service calculation.
REG HEDGES DEBT	-	-				Not applicable to Transmission Cost of Service calculation.
REG LIAB - DEBT VALUATION - MTM - CURRENT	-	-				Not applicable to Transmission Cost of Service calculation.
REG LIAB - DEFERRED DISQUALIFIED DEBT NOT ISSUED	0	0				Not applicable to Transmission Cost of Service calculation.
REG LIAB - DEFERRED G/L CAPACITY HEDGE - CURRENT	-	-				Not applicable to Transmission Cost of Service calculation.
REG LIAB - DEFERRED G/L CAPACITY HEDGE NON CUR	-	-				Not applicable to Transmission Cost of Service calculation.
REG LIAB - DEFERRED G/L POWER HEDGE - CURRENT	-	-				Not applicable to Transmission Cost of Service calculation.
REG LIAB - DEFERRED VALUATION - MTM - NON CURRENT	0	0				Not applicable to Transmission Cost of Service calculation.
REG LIAB - FTR CURRENT	-	-				Not applicable to Transmission Cost of Service calculation.
REG LIAB AS REC COSTS - VA NON CURRENT	192	192				Not applicable to Transmission Cost of Service calculation.
REG LIAB ATTR VA NON CURRENT	4,066	4,066				Not applicable to Transmission Cost of Service calculation.
REG LIAB - CURRENT RIDER A6 BEAR GARDEN AFUDC DEBT	3	3				Not applicable to Transmission Cost of Service calculation.
REG LIAB CURRENT RIDER A6 BEAR GARDEN COST RESERVE	-	-				Not applicable to Transmission Cost of Service calculation.
REG LIAB OTHER NON CURR DOE SETTLEMENT	-	-				Not applicable to Transmission Cost of Service calculation.
REG LIAB PLANT CONTRA VASLSTX	13,348	13,348				Not applicable to Transmission Cost of Service calculation.
REG LIAB VA OTHER CURRENT	9,939	9,939				Not applicable to Transmission Cost of Service calculation.
REG LIABILITY DECOMMISSIONING	160,162	160,162				Not applicable to Transmission Cost of Service calculation.
REG LIABILITY HEDGES DEBT	-	-				Not applicable to Transmission Cost of Service calculation.
REG RATE REFUND - CURRENT	17,736	17,736				Not applicable to Transmission Cost of Service calculation.
REG RATE REFUND - NONCURRENT	-	-				Not applicable to Transmission Cost of Service calculation.
REG RATE REFUND INTEREST - CURRENT	-	-				Not applicable to Transmission Cost of Service calculation.
REGULATORY ASSET - D & D	-	-				Not applicable to Transmission Cost of Service calculation.
REGULATORY ASSET - VA SLS TAX	-	-				Not applicable to Transmission Cost of Service calculation.
RENEWABLE ENERGY RESOURCE DEBT	4	4				Not applicable to Transmission Cost of Service calculation.
RESTRICTED STOCK AWARD	-	-				Not applicable to Transmission Cost of Service calculation.
RETIREMENT - (FASB 87)	16,374			16,374		Book estimate accrued and expensed; tax deduction when paid.
RETIREMENT - EXEC SUPP RET (ESRP) - NONOP	(50)	(50)				Not applicable to Transmission Cost of Service calculation.
RETIREMENT - SUPPLEMENTAL RETIREMENT	132	132				Not applicable to Transmission Cost of Service calculation.
SEPARATION/ERT	(3,994)			(3,994)		Book amount accrued and expensed; tax deduction when paid. These amounts will be paid in the next 12 months.
SEPARATION/ERT - NON CURRENT	-	-		-		Book amount accrued and expensed; tax deduction when paid. These amounts will not be paid in the next 12 months.
SUCCESS SHARE PLAN	-	-		-		Book amount accrued as its earned; tax deduction is actual payout.
VA SALES & USE TAX AUDIT (INCL. INT)	-	-		-		Not applicable to Transmission Cost of Service calculation.
VACATION ACCRUAL	12,095	12,095				Not applicable to Transmission Cost of Service calculation.
W.VA. STATE POLLUTION CONTROL - FEDERAL EFFECT	2,024	2,024				Federal effect of state deductions.
WEST VA PROPERTY TAX	2,922	2,922				Property tax expense is accrued for accounting purposes using the prior year's rates on the balance of the property located in the state at December 31 of the previous year. Tax takes a deduction when paid.
ADFIT - OTHER COMPREHENSIVE INCOME	13,536	13,536				Not applicable to Transmission Cost of Service calculation.
DEFERRED SIT NONOP - OCI	2,998	2,998				Not applicable to Transmission Cost of Service calculation.
DFIT EFFECT ON SIT NONOP - OCI	5	5				Not applicable to Transmission Cost of Service calculation.
NUC FUEL - PERMANENT DISPOSAL	-	-				Not applicable to Transmission Cost of Service calculation.
RETIREMENT - (FASB 87)	-	-		-		Book estimate accrued and expensed; tax deduction when paid.
PERFORMANCE ACHIEVEMENT PLAN	-	-		-		Not applicable to Transmission Cost of Service calculation.
REG ASSET CURRENT RIDER A5 DSM	-	-		-		Not applicable to Transmission Cost of Service calculation.
EMISSIONS ALLOWANCES	19,911	19,911				Not applicable to Transmission Cost of Service calculation.
FEDERAL TAX INTEREST EXPENSE NC	649	649				Not applicable to Transmission Cost of Service calculation.
REG ASSET - PLANT	6,184	6,184				Not applicable to Transmission Cost of Service calculation.
REG ASSET - HEDGE DEBT DE-DESIGNATED DEBT NOT ISSU	1,466	1,466				Not applicable to Transmission Cost of Service calculation.
REG ASSET - DEFERRED G/L POWER HEDGE CURRENT	200	200				Not applicable to Transmission Cost of Service calculation.
DEFERRED FUEL EXPENSE	0	0				Not applicable to Transmission Cost of Service calculation.
ROUNDING	0	0				Not applicable to Transmission Cost of Service calculation.
Subtotal - p234	1,653,211	1,498,607	85	123,133	31,387	
Less FASB 109 Above if not separately removed		10,045	0	0	0	
Less FASB 106 Above if not separately removed	11,274	0	0	0	11,274	
Total	1,631,892	1,488,562	85	123,133	20,112	

Instructions for Account 190:

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

A	B	C	D	E	F	G
ADIT- 282	Total	Production Or Other	Only Transmission	Plant	Labor	Justification
		Related	Related	Related	Related	
AFC DEFERRED TAX - FUEL CWIP	(4)	(4)				Represents the amount of amortization of AFC in service not allowable for tax.
AFC DEFERRED TAX - FUEL IN SERVICE	8	8				Represents the amount of amortization of AFC in service not allowable for tax.
AFC DEFERRED TAX - FUEL IN SERVICE NA	3	3				Represents the amount of amortization of AFC in service not allowable for tax.
AFC DEFERRED TAX - PLANT CWIP	(17,113)	(17,113)				Represents the amount of amortization of AFC in service not allowable for tax.
AFC DEFERRED TAX - PLANT IN SERVICE	(24,958)	(6,631)	(16,326)			Represents the amount of amortization of AFC in service not allowable for tax.
AFUDC - DEBT - GENERATION RIDER	434				434	Not applicable to Transmission Cost of Service calculation.
BOOK CAPITALIZED INTEREST CWIP	-	-				Represents the unallowable amount of book interest.
CAP EXPENSE	(51,700)	(51,700)				Capitalized for books and current deduction for tax as repairs.
CAPITAL LEASE	-	-				Not applicable to Transmission Cost of Service calculation.
CASUALTY LOSS	(89,409)			(89,409)		Book varies in treatment; tax sec. 165 casualty loss for the decline in value (up to the adj. basis) and Sec 162 deduction for repairs to restore to pre-casualty condition.
CASUALTY LOSS AMORTIZATION	5,018			5,018		Represents a decrease to tax depreciation (Sec 162) as a result of casualty loss (Sec 165) reduction to tax basis.
COMPUTER SOFTWARE-BOOK AMORT	32,372				32,372	Represents total Book Computer Software Amortization Schedule M addition.
COMPUTER SOFTWARE-CWIP	(8,542)	(8,542)				Represents the allowable "in house" deduction for tax.
COMPUTER SOFTWARE-TAX AMORT	(49,683)				(49,683)	Total tax amortization shown as a schedule M deduction and add back total book amortization.
COST OF REMOVAL	(42,662)	(37,713)	(3,004)		(1,945)	Represents the actual cost of removal allowable for tax over the accrued amount.
DECOMMISSIONING	-	-				Tax deduction for funding decommission trust and tax deferral of book income generated by trust.
DECOMMISSIONING TRUST BOOK INCOME	-	-				Not applicable to Transmission Cost of Service calculation.
DSIT NONOPERATING DC	(0)	(0)				Not applicable to Transmission Cost of Service calculation.
DSIT NONOPERATING NC	(2)	(2)				Not applicable to Transmission Cost of Service calculation.
DSIT NONOPERATING VA	(5,734)	(5,734)				Not applicable to Transmission Cost of Service calculation.
DSIT NONOPERATING WV	(1)	(1)				Not applicable to Transmission Cost of Service calculation.
DSIT OPERATING DC	(170)				(170)	Not applicable to Transmission Cost of Service calculation.
DSIT OPERATING NC	(31,338)	(31,338)				Not applicable to Transmission Cost of Service calculation.
DSIT OPERATING VA	(258,800)	(258,800)				Not applicable to Transmission Cost of Service calculation.
DSIT OPERATING WV	(18,664)	(18,664)				Not applicable to Transmission Cost of Service calculation.
DFIT 190 NONOPERATING NONCURR ASSET	-	-				Not applicable to Transmission Cost of Service calculation.
DFIT 190 OPERATING NONCURR ASSET	-	-				Not applicable to Transmission Cost of Service calculation.
DFIT 190 OPERATING PLANT NONCURR ASSET	-	-				Not applicable to Transmission Cost of Service calculation.
DSIT 282 NONOP NONCURR PLAN LIABILITY - D.C.	-	-				Not applicable to Transmission Cost of Service calculation.
DSIT 282 NONOP NONCURR PLAN LIABILITY - N.C.	-	-				Not applicable to Transmission Cost of Service calculation.
DSIT 282 NONOP NONCURR PLAN LIABILITY - VA	-	-				Not applicable to Transmission Cost of Service calculation.
DSIT 282 NONOP NONCURR PLAN LIABILITY - W.V.	-	-				Not applicable to Transmission Cost of Service calculation.
DSIT 282 NONOP PLANT NONCURR LIAB D.C.	-	-				Not applicable to Transmission Cost of Service calculation.
DSIT 282 NONOP PLANT NONCURR LIAB N.C.	-	-				Not applicable to Transmission Cost of Service calculation.
DSIT 282 NONOP PLANT NONCURR LIAB VA	-	-				Not applicable to Transmission Cost of Service calculation.
DSIT 282 NONOP PLANT NONCURR LIAB W.V.	-	-				Not applicable to Transmission Cost of Service calculation.
DSIT 282 OPERATING PLANT NONCURR LIAB D.C.	-	-				Not applicable to Transmission Cost of Service calculation.
DSIT 282 OPERATING PLANT NONCURR LIAB N.C.	-	-				Not applicable to Transmission Cost of Service calculation.
DSIT 282 OPERATING PLANT NONCURR LIAB VA	-	-				Not applicable to Transmission Cost of Service calculation.
DSIT 282 OPERATING PLANT NONCURR LIAB W.V.	-	-				Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DFIT DEFICIENCY (282)	(21,683)		(21,683)			Not applicable to Transmission Cost of Service calculation.
FAS 109 PLANT DFIT DEFICIENCY (282)	(26,365)		(26,365)			Not applicable to Transmission Cost of Service calculation.
FAS 109 PLANT DFIT DEFICIENCY (282) - ALTAVISTA RI	(50)		(50)			Not applicable to Transmission Cost of Service calculation.
FAS109 PLANT DFIT DEFICIENCY (282) - BEAR GARDEN	(811)		(811)			Not applicable to Transmission Cost of Service calculation.
FAS 109 PLANT DFIT DEFICIENCY (282) - BREMO RIDER	0		0			Not applicable to Transmission Cost of Service calculation.
FAS 109 PLANT DFIT DEFICIENCY (282) - BRUNSWICK RI	(10)		(10)			Not applicable to Transmission Cost of Service calculation.
FAS 109 PLANT DFIT DEFICIENCY (282) - HALFAX RIDE	(0)		(0)			Not applicable to Transmission Cost of Service calculation.
FAS 109 PLANT DFIT DEFICIENCY (282) - HOPEWELL RID	(36)		(36)			Not applicable to Transmission Cost of Service calculation.

ATTACHMENT H-16A

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

FAS 109 PLANT DFIT DEFICIENCY (282) - NAIH RIDER	(11,096)	(11,096)			Not applicable to Transmission Cost of Service calculation.
FAS 109 PLANT DFIT DEFICIENCY (282) - PPT RIDER	(27)	(27)			Not applicable to Transmission Cost of Service calculation.
FAS 109 PLANT DFIT DEFICIENCY (282) - SOUTHAMPTON	(36)	(36)			Not applicable to Transmission Cost of Service calculation.
FAS 109 PLANT DFIT DEFICIENCY (282) - VCHEC RIDER	(3,689)	(3,689)			Not applicable to Transmission Cost of Service calculation.
FAS 109 PLANT DFIT DEFICIENCY (282) - WARREN RIDER	(519)	(519)			Not applicable to Transmission Cost of Service calculation.
FAS 109 PLANT DSIT DEFICIENCY D.C. (282)	(3)	(3)			Not applicable to Transmission Cost of Service calculation.
FAS 109 PLANT DSIT DEFICIENCY D.C. (282) - ALTAVIS	(0)	(0)			Not applicable to Transmission Cost of Service calculation.
FAS 109 PLANT DSIT DEFICIENCY D.C. (282) - BEAR GARDEN	0	0			Not applicable to Transmission Cost of Service calculation.
FAS 109 PLANT DSIT DEFICIENCY D.C. (282) - BREMEO R	0	0			Not applicable to Transmission Cost of Service calculation.
FAS 109 PLANT DSIT DEFICIENCY D.C. (282) - GENERAT	0	0			Not applicable to Transmission Cost of Service calculation.
FAS 109 PLANT DSIT DEFICIENCY D.C. (282) - NAIH R	(1)	(1)			Not applicable to Transmission Cost of Service calculation.
FAS 109 PLANT DSIT DEFICIENCY D.C. (282) - VCHEC R	0	0			Not applicable to Transmission Cost of Service calculation.
FAS 109 PLANT DSIT DEFICIENCY D.C. (282) - WARREN	(0)	(0)			Not applicable to Transmission Cost of Service calculation.
FAS 109 PLANT DSIT DEFICIENCY N.C. (282)	(313)	(313)			Not applicable to Transmission Cost of Service calculation.
FAS 109 PLANT DSIT DEFICIENCY N.C. (282) - ALTAVISTA	(1)	(1)			Not applicable to Transmission Cost of Service calculation.
FAS 109 PLANT DSIT DEFICIENCY N.C. (282) - BEAR GA	(10)	(10)			Not applicable to Transmission Cost of Service calculation.
FAS 109 PLANT DSIT DEFICIENCY N.C. (282) - BREMO R	(0)	(0)			Not applicable to Transmission Cost of Service calculation.
FAS 109 PLANT DSIT DEFICIENCY N.C. (282)-BRUNSWICK	(0)	(0)			Not applicable to Transmission Cost of Service calculation.
FAS 109 PLANT DSIT DEFICIENCY N.C. (282)-HALIFAX	0	0			Not applicable to Transmission Cost of Service calculation.
FAS 109 PLANT DSIT DEFICIENCY N.C. (282)-HOPEWELL	(0)	(0)			Not applicable to Transmission Cost of Service calculation.
FAS 109 PLANT DSIT DEFICIENCY N.C. (282)-NAIH R	(126)	(126)			Not applicable to Transmission Cost of Service calculation.
FAS 109 PLANT DSIT DEFICIENCY N.C. (282)-PP7 RID	(0)	(0)			Not applicable to Transmission Cost of Service calculation.
FAS 109 PLANT DSIT DEFICIENCY N.C. (282)-SOUTHAMPTON	(0)	(0)			Not applicable to Transmission Cost of Service calculation.
FAS 109 PLANT DSIT DEFICIENCY N.C. (282)-VCHEC R	(45)	(45)			Not applicable to Transmission Cost of Service calculation.
FAS 109 PLANT DSIT DEFICIENCY N.C. (282)-WARREN	(6)	(6)			Not applicable to Transmission Cost of Service calculation.
FAS 109 PLANT DSIT DEFICIENCY VA (282)	(4,687)	(4,687)			Not applicable to Transmission Cost of Service calculation.
FAS 109 PLANT DSIT DEFICIENCY VA (282) - ALTAVISTA	(8)	(8)			Not applicable to Transmission Cost of Service calculation.
FAS 109 PLANT DSIT DEFICIENCY VA (282)-BEAR GARD	(139)	(139)			Not applicable to Transmission Cost of Service calculation.
FAS 109 PLANT DSIT DEFICIENCY VA (282) - BRUNSWICK	(2)	(2)			Not applicable to Transmission Cost of Service calculation.
FAS 109 PLANT DSIT DEFICIENCY VA (282) - HALIFAX R	0	0			Not applicable to Transmission Cost of Service calculation.
FAS 109 PLANT DSIT DEFICIENCY VA (282) - HOPEWELL	(6)	(6)			Not applicable to Transmission Cost of Service calculation.
FAS 109 PLANT DSIT DEFICIENCY VA (282) - NAIH RID	(1,898)	(1,898)			Not applicable to Transmission Cost of Service calculation.
FAS 109 PLANT DSIT DEFICIENCY VA (282) - PPT RIDER	(5)	(5)			Not applicable to Transmission Cost of Service calculation.
FAS 109 PLANT DSIT DEFICIENCY VA (282) - SOUTHAMPT	(6)	(6)			Not applicable to Transmission Cost of Service calculation.
FAS 109 PLANT DSIT DEFICIENCY VA (282) - VCHEC RID	(633)	(633)			Not applicable to Transmission Cost of Service calculation.
FAS 109 PLANT DSIT DEFICIENCY VA (282) - WARREN	(49)	(49)			Not applicable to Transmission Cost of Service calculation.
FAS 109 PLANT DSIT DEFICIENCY W.V. (282)	(185)	(185)			Not applicable to Transmission Cost of Service calculation.
FAS 109 PLANT DSIT DEFICIENCY W.V. (282) ALTAVIS	(0)	(0)			Not applicable to Transmission Cost of Service calculation.
FAS 109 PLANT DSIT DEFICIENCY W.V. (282)-BEAR GA	(4)	(4)			Not applicable to Transmission Cost of Service calculation.
FAS 109 PLANT DSIT DEFICIENCY W.V. (282)-BREMO R	0	0			Not applicable to Transmission Cost of Service calculation.
FAS 109 PLANT DSIT DEFICIENCY W.V. (282) - BRUNSWICK	(0)	(0)			Not applicable to Transmission Cost of Service calculation.
FAS 109 PLANT DSIT DEFICIENCY W.V. (282) - HOPEWELL	(0)	(0)			Not applicable to Transmission Cost of Service calculation.
FAS 109 PLANT DSIT DEFICIENCY W.V. (282) - NAIH R	(59)	(59)			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	(3)	(3)			Not applicable to Transmission Cost of Service calculation.
FEDERAL EFFECT OF STATE NONOPERATING	(6,270)	(6,270)			Not applicable to Transmission Cost of Service calculation.
FEDERAL EFFECT OF STATE OPERATING	(39,820)	(39,820)			Not applicable to Transmission Cost of Service calculation.
FIXED ASSETS	(5,001)		(5,001)		Represents IRS audit adjustments to plant-related differences.
FIXED ASSETS - D.C.	-	-	-		Represents the state impact of IRS Audit adjustments to plant related differences.
FIXED ASSETS - NC	-	-	-		Represents the state impact of IRS Audit adjustments to plant related differences.
FIXED ASSETS - VA	-	-	-		Represents the state impact of IRS Audit adjustments to plant related differences.
FIXED ASSETS - W.V.	-	-	-		Represents the state impact of IRS Audit adjustments to plant related differences.
GAIN/LOSS) INTERCO SALES - BOOK/TAX	(87)	(87)			Tax recognizes the intercompany gain/loss over the tax life of the assets.
GOODWILL AMORTIZATION	(0)	(0)			Not applicable to Transmission Cost of Service calculation.
INVOLUNTARY CONVERSION - TELECOMMUNICATIONS	-	-	-		Represents the difference between book and tax related to the disposal of telecommunication equipment. Recognized for tax purposes when utilized.
LIBERALIZED DEPRECIATION - FUEL	-	-	-		Represents difference between book burn of nuclear fuel based on usage vs. tax depreciation.
LIBERALIZED DEPRECIATION - FUEL CWIP	(0)	(0)			Represents the difference between book CWIP and Tax CWIP.
LIBERALIZED DEPRECIATION - PLANT ACUFULE	(3,709,053)	(2,994,241)	(670,677)	(44,134)	Difference between book and tax depreciation taking in consideration flow-through and ARAM.
LIBERALIZED DEPRECIATION - PLANT LAND FUTURE USE	290	290			Not applicable to Transmission Cost of Service calculation.
LIBERALIZED DEPRECIATION - PLANT LAND NON UTILITY	(525)	(525)			Not applicable to Transmission Cost of Service calculation.
LIBERALIZED DEPRECIATION - PLANT OPER LAND	791	791			Not applicable to Transmission Cost of Service calculation.
LIBERALIZED DEPRECIATION - PLANT OTHER	(172,709)	(172,709)			Not applicable to Transmission Cost of Service calculation.
LIBERALIZED DEPRECIATION - PLANT FUTURE USE	(4)	(4)			Not applicable to Transmission Cost of Service calculation.
LIBERALIZED DEPRECIATION - PLANT NON UTILITY	22	22			Not applicable to Transmission Cost of Service calculation.
REG ASSET PLANT ABANDONMENT	-	-	-		Not applicable to Transmission Cost of Service calculation.
RESEARCH AND DEVELOPMENT	(1,874)	(1,874)			Not applicable to Transmission Cost of Service calculation.
SUCCESS SHARE PLAN	-	-	-		Book amount accrued as it's earned; tax deduction is actual payout.
YORKTOWN IMPOSITION - TAX DEF -LIB - NON OP	-	-	-		Not applicable to Transmission Cost of Service calculation.
SEC 169 FERC 281	199,872	199,872			Not applicable to Transmission Cost of Service calculation.
CAPITAL LEASE	(19)	(19)			Not applicable to Transmission Cost of Service calculation.
NUCLEAR FUEL - PERMANENT DISPOSAL	(294)	(294)			Not applicable to Transmission Cost of Service calculation.
ROUND	(0)	(0)			Not applicable to Transmission Cost of Service calculation.
Subtotal - p275 (Form 1-F filer: see note 6 below)	(4,368,157)	(3,525,801)	(690,008)	(88,957)	(63,390)
Less FASB 109 Above if not separately removed	(72,529)	(72,529)	0	0	0
Less FASB 106 Above if not separately removed	0	0	0	0	0
Total	(4,295,628)	(3,453,272)	(690,008)	(88,957)	(63,390)

Instructions for Account 282:

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

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

A ADIT-283	B Total	C Production Or Other	D Only Transmission	E Plant	F Labor	G Justification
ADFIT - OTHER COMPREHENSIVE INCOME Total	-	-	-	-	-	Not applicable to Transmission Cost of Service calculation.
AFUDC - DEBT - VCHEC RIDER CURRENT Total	0	0	-	-	-	Not applicable to Transmission Cost of Service calculation.
AMORT EXP - SEC 197 INTANGIBLES Total	0	0	-	-	-	Not applicable to Transmission Cost of Service calculation.
DECOMM POUR OVER Total	(47,253)	(47,253)	-	-	-	Not applicable to Transmission Cost of Service calculation.
DECOMMISSIONING	(110)	-	-	-	-	Not applicable to Transmission Cost of Service calculation.
DECOMMISSIONING TRUST - UNREALIZED GAIN/LOSS - NC Total	(91,884)	(91,884)	-	-	-	Not applicable to Transmission Cost of Service calculation.
DECOMMISSIONING TRUST BOOK INCOME Total	(339,768)	(339,768)	-	-	-	Not applicable to Transmission Cost of Service calculation.
DEFERRED FUEL EXPENSE Total	30,413	30,413	-	-	-	Not applicable to Transmission Cost of Service calculation.
DEFERRED FUEL EXPENSE - OTHER Total	(0)	-	-	-	-	Not applicable to Transmission Cost of Service calculation.
DEFERRED FUEL EXPENSE - OTHER CURRENT Total	(1,228)	(1,228)	-	-	-	Not applicable to Transmission Cost of Service calculation.
DEFERRED FUEL EXPENSE CURRENT Total	(27,294)	(27,294)	-	-	-	Not applicable to Transmission Cost of Service calculation.
DEFERRED SIT NONOP - OCI Total	-	-	-	-	-	Not applicable to Transmission Cost of Service calculation.
DFIT 190 NONOPERATING CURRENT ASSET Total	-	-	-	-	-	Not applicable to Transmission Cost of Service calculation.
DFIT 190 NONOPERATING NONCURR ASSET Total	-	-	-	-	-	Not applicable to Transmission Cost of Service calculation.
DFIT 190 OPERATING CURRENT ASSET Total	-	-	-	-	-	Not applicable to Transmission Cost of Service calculation.
DFIT 190 OPERATING NONCURR ASSET Total	-	-	-	-	-	Not applicable to Transmission Cost of Service calculation.
DFIT 190 OPERATING NONCURRENT ASSET Total	-	-	-	-	-	Not applicable to Transmission Cost of Service calculation.
DFIT 283 NONOPERATING NONCURRENT LIAB Total	-	-	-	-	-	Not applicable to Transmission Cost of Service calculation.
DFIT 283 OPERATING NONCURRENT LIAB Total	-	-	-	-	-	Not applicable to Transmission Cost of Service calculation.
DFIT EFFECT ON SIT NONOP - OCI Total	-	-	-	-	-	Not applicable to Transmission Cost of Service calculation.
DOE SETTLEMENT Total	(2,956)	(2,956)	-	-	-	Not applicable to Transmission Cost of Service calculation.
DOE SETTLEMENT CURRENT	(25,133)	-	-	-	-	Not applicable to Transmission Cost of Service calculation.
DSIT 283 NONOP CURRENT LIABILITY D.C. Total	-	-	-	-	-	Not applicable to Transmission Cost of Service calculation.
DSIT 283 NONOP CURRENT LIABILITY N.C. Total	-	-	-	-	-	Not applicable to Transmission Cost of Service calculation.
DSIT 283 NONOP CURRENT LIABILITY VA Total	-	-	-	-	-	Not applicable to Transmission Cost of Service calculation.
DSIT 283 NONOP CURRENT LIABILITY W.V. Total	-	-	-	-	-	Not applicable to Transmission Cost of Service calculation.
DSIT 283 NONOP NONCURRENT LIABILITY D.C. Total	-	-	-	-	-	Not applicable to Transmission Cost of Service calculation.
DSIT 283 NONOP NONCURRENT LIABILITY N.C. Total	-	-	-	-	-	Not applicable to Transmission Cost of Service calculation.
DSIT 283 NONOP NONCURRENT LIABILITY VA Total	-	-	-	-	-	Not applicable to Transmission Cost of Service calculation.
DSIT 283 NONOP NONCURRENT LIABILITY W.V. Total	-	-	-	-	-	Not applicable to Transmission Cost of Service calculation.
DSIT 283 OP OTHER NONCURR ASSET VA MIN Total	10	10	-	-	-	Not applicable to Transmission Cost of Service calculation.
DSIT 283 OP OTHER NONCURR LIAB D.C. Total	-	-	-	-	-	Not applicable to Transmission Cost of Service calculation.
DSIT 283 OP OTHER NONCURR LIAB N.C. Total	-	-	-	-	-	Not applicable to Transmission Cost of Service calculation.
DSIT 283 OP OTHER NONCURR LIAB VA Total	-	-	-	-	-	Not applicable to Transmission Cost of Service calculation.
DSIT 283 OP OTHER NONCURR LIAB W.V. MIN Total	(10)	(10)	-	-	-	Not applicable to Transmission Cost of Service calculation.
DSIT 283 OPERATING CURRENT LIABILITY D.C. Total	-	-	-	-	-	Not applicable to Transmission Cost of Service calculation.
DSIT 283 OPERATING CURRENT LIABILITY N.C. Total	-	-	-	-	-	Not applicable to Transmission Cost of Service calculation.
DSIT 283 OPERATING CURRENT LIABILITY VA Total	-	-	-	-	-	Not applicable to Transmission Cost of Service calculation.
DSIT 283 OPERATING CURRENT LIABILITY W.V. Total	-	-	-	-	-	Not applicable to Transmission Cost of Service calculation.
DSIT NONOPERATING DC	(10)	(10)	-	-	-	Not applicable to Transmission Cost of Service calculation.
DSIT NONOPERATING NC	(1,719)	(1,719)	-	-	-	Not applicable to Transmission Cost of Service calculation.
DSIT NONOPERATING VA	(25,396)	(25,396)	-	-	-	Not applicable to Transmission Cost of Service calculation.
DSIT NONOPERATING WV	(779)	(779)	-	-	-	Not applicable to Transmission Cost of Service calculation.
DSIT OPERATING DC	(47)	(47)	-	-	-	Not applicable to Transmission Cost of Service calculation.
DSIT OPERATING NC	(7,778)	(7,778)	-	-	-	Not applicable to Transmission Cost of Service calculation.
DSIT OPERATING VA	(114,895)	(114,895)	-	-	-	Not applicable to Transmission Cost of Service calculation.
DSIT OPERATING WV	(3,782)	(3,782)	-	-	-	Not applicable to Transmission Cost of Service calculation.
EMISSIONS ALLOWANCES Total	-	-	-	-	-	Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DFIT GROSSUP (283) Total	(28,603)	(28,603)	-	-	-	Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DFIT GROSSUP (283) - ALTAVISTA RIDER	(73)	(73)	-	-	-	Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DFIT GROSSUP (283) - BEAR GARDEN RID Total	(519)	(519)	-	-	-	Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DFIT GROSSUP (283) - BREMO RIDER Total	(6)	(6)	-	-	-	Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DFIT GROSSUP (283) - HALIFAX RIDER Total	11	11	-	-	-	Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DFIT GROSSUP (283) - HOPEWELL RIDER	(34)	(34)	-	-	-	Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DFIT GROSSUP (283) - NAIJI RIDER Total	(7,097)	(7,097)	-	-	-	Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DFIT GROSSUP (283) - PP7 RIDER Total	(17)	(17)	-	-	-	Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DFIT GROSSUP (283) - SOUTHAMPTON RID	(23)	(23)	-	-	-	Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DFIT GROSSUP (283) - VCHEC RIDER Total	(2,361)	(2,361)	-	-	-	Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DFIT GROSSUP (283) - VCHEC RIDER CURR Total	-	-	-	-	-	Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DFIT GROSSUP (283) - VCHEC RIDER NON Total	-	-	-	-	-	Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DFIT GROSSUP (283) - WARREN RIDER Total	(332)	(332)	-	-	-	Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP DC Total	(2)	(2)	-	-	-	Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP DC - ALTAVISTA RIDER	(0)	(0)	-	-	-	Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP DC - BEAR GARDEN RIDER Total	0	0	-	-	-	Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP DC - BREMO RIDER Total	0	0	-	-	-	Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP DC - HALIFAX RIDER	0	0	-	-	-	Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP DC - HOPEWELL RIDER	(0)	(0)	-	-	-	Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP DC - NAIJI RIDER Total	(1)	(1)	-	-	-	Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP DC - PP7 RIDER	(0)	(0)	-	-	-	Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP DC - SOUTHAMPTON RIDER	(0)	(0)	-	-	-	Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP DC - VCHEC RIDER Total	0	0	-	-	-	Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP DC - VCHEC RIDER CURR Total	-	-	-	-	-	Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP DC - WARREN RIDER Total	(0)	(0)	-	-	-	Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP NC Total	(330)	(330)	-	-	-	Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP NC - ALTAVISTA RIDER	(0)	(0)	-	-	-	Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP NC - BEAR GARDEN RIDER Total	(6)	(6)	-	-	-	Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP NC - BREMO RIDER Total	(0)	(0)	-	-	-	Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP NC - BRUNSWICK RIDER Total	(0)	(0)	-	-	-	Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP NC - HALIFAX RIDER Total	0	0	-	-	-	Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP NC - HOPEWELL RIDER	(0)	(0)	-	-	-	Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP NC - NAIJI RIDER Total	(80)	(80)	-	-	-	Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP NC - PP7 RIDER Total	(0)	(0)	-	-	-	Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP NC - SOUTHAMPTON RIDER	(0)	(0)	-	-	-	Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP NC - VCHEC RIDER Total	(29)	(29)	-	-	-	Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP NC - VCHEC RIDER CURR Total	-	-	-	-	-	Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP NC - VCHEC RIDER NONCURR Total	-	-	-	-	-	Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP NC - WARREN RIDER Total	(4)	(4)	-	-	-	Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP VA Total	(4,903)	(4,903)	-	-	-	Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP VA - ALTAVISTA RIDER	(5)	(5)	-	-	-	Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP VA - BEAR GARDEN RIDER Total	(89)	(89)	-	-	-	Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP VA - BREMO RIDER Total	(1)	(1)	-	-	-	Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP VA - GENERATION RIDER Total	-	-	-	-	-	Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP VA - HALIFAX RIDER Total	0	0	-	-	-	Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP VA - HOPEWELL RIDER	(4)	(4)	-	-	-	Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP VA - NAIJI RIDER Total	(1,214)	(1,214)	-	-	-	Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP VA - PP7 RIDER Total	(3)	(3)	-	-	-	Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP VA - SOUTHAMPTON RIDER	(4)	(4)	-	-	-	Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP VA - VCHEC RIDER Total	(406)	(406)	-	-	-	Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP VA - VCHEC RIDER CURR Total	-	-	-	-	-	Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP VA - VCHEC RIDER NONCURR Total	-	-	-	-	-	Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP VA - WARREN RIDER Total	(57)	(57)	-	-	-	Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP WV Total	(151)	(151)	-	-	-	Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP WV - ALTAVISTA RIDER	(0)	(0)	-	-	-	Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP WV - BEAR GARDEN RIDER Total	(3)	(3)	-	-	-	Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP WV - BREMO RIDER Total	0	0	-	-	-	Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP WV - BRUNSWICK RIDER Total	(0)	(0)	-	-	-	Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP WV - HALIFAX RIDER Total	(0)	(0)	-	-	-	Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP WV - HOPEWELL RIDER	(0)	(0)	-	-	-	Not applicable to Transmission Cost of Service calculation.

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

FAS 109 OTHER DSIT GROSSUP WV - NAIH RIDER Total	(38)	(38)		Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP WV - PP7 RIDER Total	(0)	(0)		Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP WV - SOUTHAMPTON RIDER	(0)	(0)		Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP WV - VCHEC RIDER Total	(12)	(12)		Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP WV - VCHEC RIDER CURR Total	-	-		Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP WV - VCHEC RIDER NONCUR Total	-	-		Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP WV - WARREN RIDER Total	(2)	(2)		Not applicable to Transmission Cost of Service calculation.
FAS 133 Total	(41,138)	(41,138)		Not applicable to Transmission Cost of Service calculation.
FAS 133 - FTR HEDGE CURRENT ASSET Total	-	-		Not applicable to Transmission Cost of Service calculation.
FAS 133 REG FUEL HEDGE NONCURRENT Total	-	-		Not applicable to Transmission Cost of Service calculation.
FAS 133-DEBT VALUATION - MTM - CURRENT LIAB Total	0	0		Not applicable to Transmission Cost of Service calculation.
FAS 133-DEFERRED GL CAPACITY HEDGE - NON CURRENT Total	-	-		Not applicable to Transmission Cost of Service calculation.
FAS 133-DEFERRED GL CAPACITY HEDGE CURRENT LIAB Total	-	-		Not applicable to Transmission Cost of Service calculation.
FAS 133-DEFERRED VALUATION- MTM NON CURRENT LIAB Total	-	-		Not applicable to Transmission Cost of Service calculation.
FAS 133-DEFERRED VALUATION- MTM NON CURRENT LIAB Total	(0)	(0)		Not applicable to Transmission Cost of Service calculation.
FAS 133-FTR CURRENT LIAB Total	-	-		Not applicable to Transmission Cost of Service calculation.
FEDERAL EFFECT OF STATE NONOPERATING	(27,284)	(27,284)		Not applicable to Transmission Cost of Service calculation.
FEDERAL EFFECT OF STATE OPERATING	(2,585)	(2,585)		Not applicable to Transmission Cost of Service calculation.
FEDERAL TAX INTEREST EXPENSE Total	1,953	1,953		Not applicable to Transmission Cost of Service calculation.
FEDERAL TAX INTEREST EXPENSE NON CURRENT Total	-	-		Not applicable to Transmission Cost of Service calculation.
FIXED ASSETS FED EFFECT OF STATE	547	547		Not applicable to Transmission Cost of Service calculation.
FUEL HANDLING COSTS Total	(157)	(157)		Not applicable to Transmission Cost of Service calculation.
GOODWILL AMORTIZATION Total	-	-		Not applicable to Transmission Cost of Service calculation.
NON CURRENT REC A4 ELEC TRAN Total	(1,610)	(1,610)		Not applicable to Transmission Cost of Service calculation.
POWERTREE CARBON CO. LLC Total	(34)	(34)		Not applicable to Transmission Cost of Service calculation.
REACQUIRED DEBT GAIN/LOSS Total	(1,598)	(1,598)		Not applicable to Transmission Cost of Service calculation.
REG ASSET FTR	-	-		Not applicable to Transmission Cost of Service calculation.
REG ASSET - A4 RAC COSTS CURRENT	(15,246)	(15,246)		Not applicable to Transmission Cost of Service calculation.
REG ASSET - A4 RAC COSTS NONCURRENT	(5,725)	(5,725)		Not applicable to Transmission Cost of Service calculation.
REG ASSET - ATRR CURRENT	(4,235)	(4,235)		Not applicable to Transmission Cost of Service calculation.
REG ASSET - FTR CURRENT	(441)	(441)		Not applicable to Transmission Cost of Service calculation.
REG ASSET CURRENT RIDER A4 NON VA OTHER	-	-		Not applicable to Transmission Cost of Service calculation.
REG ASSET CURRENT RIDER A5 DSM	-	-		Not applicable to Transmission Cost of Service calculation.
REG ASSET CURRENT RIDER A6 BEAR GARDEN AFUDC DEBT	-	-		Not applicable to Transmission Cost of Service calculation.
REG ASSET CURRENT RIDER A6 BEAR GARDEN COST RESERV	-	-		Not applicable to Transmission Cost of Service calculation.
REG ASSET CURRENT RIDER A6 HALIFAX AFUDC DEBT	-	-		Not applicable to Transmission Cost of Service calculation.
REG ASSET CURRENT RIDER A6 VCHEC AFUDC DEBT	-	-		Not applicable to Transmission Cost of Service calculation.
REG ASSET CURRENT RIDER A6 VCHEC COST RESERVE	-	-		Not applicable to Transmission Cost of Service calculation.
REG ASSET - DEBT VALUATION - MTM - NON CURRENT	(1,760)	(1,760)		Not applicable to Transmission Cost of Service calculation.
REG ASSET - DEFERRED GL CAPACITY HEDGE CURRENT	(54)	(54)		Not applicable to Transmission Cost of Service calculation.
REG ASSET - DEFERRED GAIN/LOSS CAPAC HEDGE NONCUR	-	-		Not applicable to Transmission Cost of Service calculation.
REG ASSET - PLANT CURRENT	(9,504)	(9,504)		Not applicable to Transmission Cost of Service calculation.
REG ASSET CURRENT RIDER A4 NON VA OTHER Total	(2,267)	(2,267)		Not applicable to Transmission Cost of Service calculation.
REG ASSET CURRENT RIDER A5 DSM Total	(175)	(175)		Not applicable to Transmission Cost of Service calculation.
REG ASSET CURRENT RIDER A6 ALTAVISTA AFUDC DEBT Total	(11)	(11)		Not applicable to Transmission Cost of Service calculation.
REG ASSET CURRENT RIDER A6 BEAR GARDEN AFUDC DEBT Total	29	29		Not applicable to Transmission Cost of Service calculation.
REG ASSET CURRENT RIDER A6 BEAR GARDEN COST RESERV Total	(172)	(172)		Not applicable to Transmission Cost of Service calculation.
REG ASSET CURRENT RIDER A6 HOPEWELL AFUDC DEBT Total	(10)	(10)		Not applicable to Transmission Cost of Service calculation.
REG ASSET CURRENT RIDER A6 SOUTHAMPTON AFUDC DEBT Total	(8)	(8)		Not applicable to Transmission Cost of Service calculation.
REG ASSET CURRENT RIDER A6 HALIFAX AFUDC DEBT Total	-	-		Not applicable to Transmission Cost of Service calculation.
REG ASSET CURRENT RIDER A6 VCHEC AFUDC DEBT Total	(674)	(674)		Not applicable to Transmission Cost of Service calculation.
REG ASSET CURRENT RIDER A6 VCHEC COST RESERVE Total	(1,304)	(1,304)		Not applicable to Transmission Cost of Service calculation.
REG ASSET CURRENT RIDER A6 WARREN AFUDC DEBT Total	(86)	(86)		Not applicable to Transmission Cost of Service calculation.
REG ASSET - DEBT VALUATION - MTM - NON CURRENT Total	(36,075)	(36,075)		Not applicable to Transmission Cost of Service calculation.
REG ASSET - DEFERRED GAIN/LOSS CAPAC HEDGE NONCUR Total	(546)	(546)		Not applicable to Transmission Cost of Service calculation.
REG ASSET NONCUR RIDER A6 ALTAVISTA AFUDC DEBT Total	(8)	(8)		Not applicable to Transmission Cost of Service calculation.
REG ASSET NONCUR RIDER A6 BEAR GARDEN AFUDC DEBT Total	(641)	(641)		Not applicable to Transmission Cost of Service calculation.
REG ASSET NONCUR RIDER A6 BEAR GARDEN COST RESERVE Total	(2,458)	(2,458)		Not applicable to Transmission Cost of Service calculation.
REG ASSET NONCUR RIDER A6 BRUNSWICK AFUDC DEBT Total	(4)	(4)		Not applicable to Transmission Cost of Service calculation.
REG ASSET NONCUR RIDER A6 HALIFAX AFUDC DEBT Total	(0)	(0)		Not applicable to Transmission Cost of Service calculation.
REG ASSET NONCUR RIDER A6 HOPEWELL AFUDC DEBT Total	(4)	(4)		Not applicable to Transmission Cost of Service calculation.
REG ASSET NONCUR RIDER A6 NAIH AFUDC DEBT Total	(4,024)	(4,024)		Not applicable to Transmission Cost of Service calculation.
REG ASSET NONCUR RIDER A6 NAIH COST RESERVE Total	(263)	(263)		Not applicable to Transmission Cost of Service calculation.
REG ASSET NONCUR RIDER A6 PP7 AFUDC DEBT Total	(11)	(11)		Not applicable to Transmission Cost of Service calculation.
REG ASSET NONCUR RIDER A6 SOUTHAMPTON AFUDC DEBT Total	(6)	(6)		Not applicable to Transmission Cost of Service calculation.
REG ASSET NONCUR RIDER A6 VCHEC AFUDC DEBT Total	(588)	(588)		Not applicable to Transmission Cost of Service calculation.
REG ASSET NONCUR RIDER A6 VCHEC COST RESERVE Total	(5,274)	(5,274)		Not applicable to Transmission Cost of Service calculation.
REG ASSET NONCUR RIDER A6 WARREN AFUDC DEBT Total	(135)	(135)		Not applicable to Transmission Cost of Service calculation.
REG ASSET NONCUR RIDER A6 WARREN COST RESERVE Total	(7)	(7)		Not applicable to Transmission Cost of Service calculation.
REG ATRR NON CURRENT	-	-		Not applicable to Transmission Cost of Service calculation.
REG NON CURRENT DSM A5 RIDER	(1,686)	(1,686)		Not applicable to Transmission Cost of Service calculation.
REG HEDGE DEBT - CURRENT	-	-		Not applicable to Transmission Cost of Service calculation.
REG POWER HEDGE - CURRENT	-	-		Not applicable to Transmission Cost of Service calculation.
REG POWER HEDGE	-	-		Not applicable to Transmission Cost of Service calculation.
REGULATORY ASSET - D & D	-	-		Represents cost that for regulatory purposes needs to be amortized over a prescribed life. However, allowable for tax when incurred.
REGULATORY ASSET - FAS 112	(1,720)	(1,720)	(1,720)	Represents cost that for regulatory purposes needs to be amortized over a prescribed life. However, allowable for tax when incurred.
REGULATORY ASSET - ISABEL	-	-		Represents cost that for regulatory purposes needs to be amortized over a prescribed life. However, allowable for tax when incurred.
REGULATORY ASSET - NUG	(3,583)	(3,583)		Represents cost that for regulatory purposes needs to be amortized over a prescribed life. However, allowable for tax when incurred.
REGULATORY ASSET - PJM CURRENT	-	-		Represents cost that for regulatory purposes needs to be amortized over a prescribed life. However, allowable for tax when incurred.
REGULATORY ASSET - VA SLS TAX	(1,995)	(1,995)		Represents cost that for regulatory purposes needs to be amortized over a prescribed life. However, allowable for tax when incurred.
REGULATORY ASSET - VA SLS TAX CURRENT	(11,395)	(11,395)		Represents cost that for regulatory purposes needs to be amortized over a prescribed life. However, allowable for tax when incurred.
RETIREMENT - EXEC SUPP RET (ESRP) - NONOP	(260)	(260)		Not applicable to Transmission Cost of Service calculation.
SO2 ALLOWANCES - NONCURRENT	-	-		Book expense for emissions allowances based on moving-average-cost, tax expense based on specific identification.
W.VA. STATE NOL CPWD	-	-		Represents the deferred state tax impact related to WV NOL. This deferral will turn around when the pollution control projects are placed in service.
W.VA. STATE POLLUTION CONTROL	(5,782)	(5,782)	(5,782)	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 Total	(13,536)	(13,536)		Not applicable to Transmission Cost of Service calculation.
DEFERRED SIT NONOP - OCI Total	(2,998)	(2,998)		Not applicable to Transmission Cost of Service calculation.
DEBIT EFFECT ON SIT NONOP - OCI Total	(5)	(5)		Not applicable to Transmission Cost of Service calculation.
DESIGNATED DEBT NOT ISSUED	(621)	(621)		Not applicable to Transmission Cost of Service calculation.
REG LIAB - DEBT VALUATION - MTM - CURRENT	(0)	(0)		Not applicable to Transmission Cost of Service calculation.
REG LIAB CURRENT RIDER A6 BEAR GARDEN COST RESERVE	(173)	(173)		Not applicable to Transmission Cost of Service calculation.
VA PROPERTY TAX	(23)	(23)		Not applicable to Transmission Cost of Service calculation.
FIXED ASSETS NONCURRENT CURRENT	(468)	(468)		Not applicable to Transmission Cost of Service calculation.
RESTRICTED STOCK AWARDS	(516)	(516)		Not applicable to Transmission Cost of Service calculation.
ROUND	(0)	(0)		Not applicable to Transmission Cost of Service calculation.
Subtotal - p277 (Form 1-F filer: see note 6, below)	(914,390)	(906,888)	(5,782)	(1,720)
Less FASB 109 Above if not separately removed	(164,408)	(164,408)	-	-
Less FASB 106 Above if not separately removed	-	-	-	-
Total	(749,982)	(742,480)	(5,782)	(1,720)

Instructions for Account 283:

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

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

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

		Item	Balance	Amortization
1		Amortization		975
2		Amortization to line 136 of Appendix A	Total	170
3		Total	-	1,145
4		Total Form No. 1 (p.266 & 267)	Form No. 1 balance (p.266) for amortization	1,145
5		Difference /1	-	-

/1 Difference must be zero

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

	Only Transmission Related	Plant Related	Labor Related	Total ADIT
ADIT-282	(605,053)	(98,957)	(63,390)	
ADIT-283	0	(5,782)	(1,720)	
ADIT-190		123,134	15,169	
Subtotal	(604,968)	28,395	(49,941)	
Wages & Salary Allocator			5.3412%	
Gross Plant Allocator		14.7283%		
End of Year ADIT	(604,968)	4,182	(2,667)	(603,453)

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

End of Year Balances :

A	B	C	D	E	F	G
ADIT-190	Total	Production Or Other Related	Only Transmission Related	Plant Related	Labor Related	Justification
ADIT - OTHER COMPREHENSIVE INCOME	(13,456)	(13,456)				Not applicable to Transmission Cost of Service calculation.
BAD DEBTS	14,870	14,870				For tax purposes bad debts are deductible when they are deemed to be uncollectible / worthless.
CAPITAL LEASE	-	-				Not applicable to Transmission Cost of Service calculation.
CAPITALIZED BROKERS FEES	-	-				Not applicable to Transmission Cost of Service calculation.
CAPITALIZED INTEREST - NONOP CWIP	-	-				Not applicable to Transmission Cost of Service calculation.
CAPITALIZED INTEREST NONOP IN SERVICE	-	-				Not applicable to Transmission Cost of Service calculation.
CAPITALIZED INTEREST OPERATING CWIP	146,164	146,164				Represents tax capitalized interest on projects in CWIP - increase in taxable income.
CAPITALIZED INTEREST OPERATING IN SERVICE	121,080			121,080		Represents tax "In Service" capitalized interest placed in service net of tax amortization.
CAPITALIZED O&M EXP - DISTRIBUTION	6,668	6,668				Not applicable to Transmission Cost of Service calculation.
CIAC DC - NONOP CWIP	542	542				Not applicable to Transmission Cost of Service calculation.
CIAC DC - NONOP IN SERVICE	1,708	1,708				Not applicable to Transmission Cost of Service calculation.
CIAC NC - NONOP CWIP	303	303				Not applicable to Transmission Cost of Service calculation.
CIAC NC - NONOP IN SERVICE	2,210	2,210				Not applicable to Transmission Cost of Service calculation.
CIAC VA - NONOP CWIP	16,571	16,571				Not applicable to Transmission Cost of Service calculation.
CIAC VA - NONOP IN SERVICE	86,408	86,408				Not applicable to Transmission Cost of Service calculation.
CONTINGENT CLAIMS CURRENT	2,945	2,945				Not applicable to Transmission Cost of Service calculation.
CONTINGENT CLAIMS NONCURRENT	1,271	1,271				Not applicable to Transmission Cost of Service calculation.
CUSTOMER ACCOUNTS-RESERVE & REFUND	594	594				Not applicable to Transmission Cost of Service calculation.
CUSTOMER ACCOUNTS INTEREST-RESERVE & REFUND	(0)	(0)				Not applicable to Transmission Cost of Service calculation.
DECOMMISSIONING & DECONTAMINATION	-	-				Book expensed as billed over 15 yr assessment period; tax deduct in year of assessment because all events test met as liability is based on prior facility use.
DEFERRED GAIN/LOSS NONOPERATING	(53)	(53)				Not applicable to Transmission Cost of Service calculation.
DEFERRED GAIN/LOSS OPERATING	(397)			(397)		Represents the ADIT on Book Gain/Loss as accrued.
DEFERRED GAIN/LOSS-FUTURE USE	(736)	(736)				Not applicable to Transmission Cost of Service calculation.
DEFERRED GAIN/LOSS-FUTURE USE NONOP	1,917	1,917				Not applicable to Transmission Cost of Service calculation.
DEFERRED N.C. SIT NONOP - OCI	608	608				Not applicable to Transmission Cost of Service calculation.
DEFERRED REVENUE CURRENT	1,081	1,081				Not applicable to Transmission Cost of Service calculation.
DEFERRED SIT NONOP - OCI	(2,984)	(2,984)				Not applicable to Transmission Cost of Service calculation.
DFIT EFFECT ON SIT NONOP - OCI	833	833				Not applicable to Transmission Cost of Service calculation.
DIRECTOR CHARITABLE DONATION	105	105				Not applicable to Transmission Cost of Service calculation.
DOE SETTLEMENT - ASSEST BASIS REDUCTION	1,328	1,328				Not applicable to Transmission Cost of Service calculation.
DOE SETTLEMENT - INVENTORY BASIS REDUCTION	6,033	6,033				Not applicable to Transmission Cost of Service calculation.
DSIT 190 OPERATING NONCURR ASSEST VA MIN	(16,988)	(16,988)				Not applicable to Transmission Cost of Service calculation.
DSIT 190 OPERATING NONCURR ASSEST W.V. NOL	106	106				Not applicable to Transmission Cost of Service calculation.
DSIT NONOPERATING DC	36	36				Not applicable to Transmission Cost of Service calculation.
DSIT NONOPERATING NC	5,905	5,905				Not applicable to Transmission Cost of Service calculation.
DSIT NONOPERATING VA	87,237	87,237				Not applicable to Transmission Cost of Service calculation.
DSIT NONOPERATING WV	2,692	2,692				Not applicable to Transmission Cost of Service calculation.
DSIT OPERATING DC	51	51				Not applicable to Transmission Cost of Service calculation.
DSIT OPERATING NC	8,507	8,507				Not applicable to Transmission Cost of Service calculation.
DSIT OPERATING VA	125,586	125,586				Not applicable to Transmission Cost of Service calculation.
DSIT OPERATING WV	3,897	3,897				Not applicable to Transmission Cost of Service calculation.
FAS 109 ITC DFIT DEFICIENCY (190)	5,156	5,156				Not applicable to Transmission Cost of Service calculation.
FAS 109 ITC DSIT DEFICIENCY D.C. (190)	0	0				Not applicable to Transmission Cost of Service calculation.
FAS 109 ITC DSIT DEFICIENCY N.C. (190)	60	60				Not applicable to Transmission Cost of Service calculation.
FAS 109 ITC DSIT DEFICIENCY VA (190)	883	883				Not applicable to Transmission Cost of Service calculation.
FAS 109 ITC DSIT DEFICIENCY W.V. (190)	27	27				Not applicable to Transmission Cost of Service calculation.
FAS 109 ITC DSIT GROSSUP D.C.	0	0				Not applicable to Transmission Cost of Service calculation.
FAS 109 ITC DSIT GROSSUP N.C.	38	38				Not applicable to Transmission Cost of Service calculation.
FAS 109 ITC DSIT GROSSUP VA	565	565				Not applicable to Transmission Cost of Service calculation.
FAS 109 ITC DSIT GROSSUP W.V.	17	17				Not applicable to Transmission Cost of Service calculation.
FAS 109 ITC GROSSUP (190)	3,298	3,298				Not applicable to Transmission Cost of Service calculation.
FAS 109 ITC REG LIAB	-	-				Not applicable to Transmission Cost of Service calculation.
FAS 133	41,137	41,137				Not applicable to Transmission Cost of Service calculation.
FAS 133 - CAPACITY HEDGE CURRENT ASSET	54	54				Not applicable to Transmission Cost of Service calculation.
FAS 133 - DEBT HEDGE CURRENT ASSET	1,760	1,760				Not applicable to Transmission Cost of Service calculation.
FAS 133 - DEBT VALUATION - MTM HEDGE NON	36,075	36,075				Not applicable to Transmission Cost of Service calculation.
FAS 133 - DEFERRED GAIN/LOSS CAPAC HEDGE NON CURRE	546	546				Not applicable to Transmission Cost of Service calculation.
FAS 133 - FTR HEDGE CURRENT ASSET	441	441				Not applicable to Transmission Cost of Service calculation.
FAS 133 - POWER HEDGE CURRENT ASSET	(200)	(200)				Not applicable to Transmission Cost of Service calculation.
FAS 133 REG FTR CURRENT	-	-				Not applicable to Transmission Cost of Service calculation.
FAS 133 REG GL POWER HEDGE CURRENT	-	-				Not applicable to Transmission Cost of Service calculation.
FAS 133 REG HEDGE DEBT CURRENT	-	-				Not applicable to Transmission Cost of Service calculation.
FAS 143 ASSET OBLIGATION	16,821	16,737	85			Represents ARO accruals not deductible for tax.
FAS143 DECOMMISSIONING - NA	131,640	131,640				Represents ARO accruals not deductible for tax.
FAS143 DECOMMISSIONING - OTHER	186,380	186,380				Represents ARO accruals not deductible for tax.
FEDERAL EFFECT OF STATE NONOPERATING	11,774	11,774				Not applicable to Transmission Cost of Service calculation.
FEDERAL EFFECT OF STATE OPERATING	151,820	151,820				Not applicable to Transmission Cost of Service calculation.
FEDERAL TAX INTEREST EXPENSE NON CURRENT	-	-				Not applicable to Transmission Cost of Service calculation.
FIXED ASSETS FED EFFECT CURRENT CURRENT	1,504	1,504				Not applicable to Transmission Cost of Service calculation.
FIXED ASSETS FED EFFECT OF STATE	516	516				Not applicable to Transmission Cost of Service calculation.
FIXED ASSETS	-	-				Not applicable to Transmission Cost of Service calculation.
FIXED ASSETS NON CURRENT CURRENT	-	-				Not applicable to Transmission Cost of Service calculation.
FLEET LEASE CREDIT - CURRENT	6			6		Books amortize the fleet lease extension credit over the new lease; tax takes the deduction when incurred.
FLEET LEASE CREDIT - NONCURRENT	1			1		Books amortizes the fleet lease extension credit over the new lease; tax takes the deduction when incurred.

FUEL DEF CURRENT LIAB	29	29				Not applicable to Transmission Cost of Service calculation.
FUEL DEF NON CUR LIAB	3,622	3,622				Not applicable to Transmission Cost of Service calculation.
FUEL DEF OTHER NON CUR LIAB	5,278	5,278				Not applicable to Transmission Cost of Service calculation.
GAIN SALE/LEASEBACK - SYSTEM OFFICE	-	-				Not applicable to Transmission Cost of Service calculation.
GROSS REC-UNBILLED REV-NC	116	116				Books include income when meter is read; taxed when service is provided.
HEADWATER BENEFITS	923	923				Not applicable to Transmission Cost of Service calculation.
INT STOR NORTH ANNA	4,252	4,252				Books recognizes the expense as incurred. For tax the deduction is recognized when the casks are filled.
INT STOR SURRY	(905)	(905)				Books recognizes the expense as incurred. For tax the deduction is recognized when the casks are filled.
LONG TERM DISABILITY RESERVE	7,733			7,733		Book estimate accrued and expensed; tax deduction when paid.
METERS	1,882	1,882				Books pre-capitalize when purchased; tax purposes when installed.
NOL	71,478	71,478				Not applicable to Transmission Cost of Service calculation.
NUCLEAR FUEL - PERMANENT DISPOSAL	-	-				Books estimate expense, tax deduction taken when paid.
OBSOLETE INVENTORY	-	-				Not applicable to Transmission Cost of Service calculation.
OPEB	11,274			11,274		Represents the difference between the book accrual expense and the actual funded amount.
PERFORMANCE ACHIEVEMENT PLAN	-	-				Not applicable to Transmission Cost of Service calculation.
POWER PURCHASE BUYOUT	499	499				Represents the difference between the book accrual expense and the actual funded amount.
PREMIUM, DEBT, DISCOUNT AND EXPENSE	2,444		2,444			Books record the yield to maturity method; taxes amortize straight line.
P'SHIP INCOME - NC ENTERPRISE	49	49				Not applicable to Transmission Cost of Service calculation.
P'SHIP INCOME - VIRGINIA CAPITAL	206	206				Not applicable to Transmission Cost of Service calculation.
QUALIFIED SETTLEMENT FUND	-	-				Not applicable to Transmission Cost of Service calculation.
REACTOR DECOMMISSIONING LIABILITY	-	-				Represents the difference between the accrual and payments.
REG FUEL HEDGE	(4,652)	(4,652)				Not applicable to Transmission Cost of Service calculation.
REG FUEL HEDGE NONOP	4,669	4,669				Not applicable to Transmission Cost of Service calculation.
REG LIAB - DEFERRED DISQUALIFIED DEBT NOT	0	0				Not applicable to Transmission Cost of Service calculation.
REG LIAB - DEFERRED G/L CAPACITY HEDGE - CURRENT	-	-				Not applicable to Transmission Cost of Service calculation.
REG LIAB - DEFERRED G/L CAPACITY HEDGE - NON CUR	-	-				Not applicable to Transmission Cost of Service calculation.
REG LIAB - DEFERRED G/L POWER HEDGE CURRENT	-	-				Not applicable to Transmission Cost of Service calculation.
REG LIAB - DEFERRED VALUATION - MTM - NON CURRENT	0	0				Not applicable to Transmission Cost of Service calculation.
REG LIAB - FTR CURRENT	-	-				Not applicable to Transmission Cost of Service calculation.
REG LIAB A5 REC COSTS - VA NON CURRENT	192	192				Not applicable to Transmission Cost of Service calculation.
REG LIAB ATRR NON CURRENT	4,066	4,066				Not applicable to Transmission Cost of Service calculation.
REG LIAB CURRENT RIDER A6 BEAR GARDEN AFUDC DEBT	3	3				Not applicable to Transmission Cost of Service calculation.
REG LIAB CURRENT RIDER A6 BEAR GARDEN COST	-	-				Not applicable to Transmission Cost of Service calculation.
REG LIAB OTHER NON CURR DOE SETTLEMENT	-	-				Not applicable to Transmission Cost of Service calculation.
REG LIAB PLANT CONTRA VASLSTX	13,348	13,348				Not applicable to Transmission Cost of Service calculation.
REG LIAB VA OTHER CURRENT	9,939	9,939				Not applicable to Transmission Cost of Service calculation.
REG LIABILITY DECOMMISSIONING	160,162	160,162				Not applicable to Transmission Cost of Service calculation.
REG LIABILITY HEDGES DEBT	-	-				Not applicable to Transmission Cost of Service calculation.
REG RATE REFUND - CURRENT	17,736	17,736				Not applicable to Transmission Cost of Service calculation.
REG RATE REFUND - NONCURRENT	-	-				Not applicable to Transmission Cost of Service calculation.
REG RATE REFUND INTEREST - CURRENT	-	-				Not applicable to Transmission Cost of Service calculation.
REGULATORY ASSET - D & D	-	-				Not applicable to Transmission Cost of Service calculation.
REGULATORY ASSET - VA SLS TAX	-	-				Not applicable to Transmission Cost of Service calculation.
RENEWABLE ENERGY RESOURCE CREDIT	4	4				Not applicable to Transmission Cost of Service calculation.
RESTRICTED STOCK AWARD	-	-				Not applicable to Transmission Cost of Service calculation.
RETIREMENT - (FASB 87)	7,056			7,056		Book estimate accrued and expensed; tax deduction when paid.
RETIREMENT - EXEC SUPP RET (ESRP) - NONOP	(50)	(50)				Not applicable to Transmission Cost of Service calculation.
RETIREMENT - SUPPLEMENTAL RETIREMENT	132	132				Not applicable to Transmission Cost of Service calculation.
SEPARATION/VERT	381			381		Book amount accrued and expensed; tax deduction when paid. These amounts will be paid in the next 12 months.
SEPARATION/VERT - NON CURRENT	-	-				Book amount accrued and expensed; tax deduction when paid. These amounts will not be paid in the next 12 months.
SUCCESS SHARE PLAN	-	-				Book amount accrued as its earned; tax deduction is actual payout.
VA SALES & USE TAX AUDIT (INCL INT)	-	-				Not applicable to Transmission Cost of Service calculation.
VACATION ACCRUAL	12,095	12,095				Not applicable to Transmission Cost of Service calculation.
W.VA. STATE POLLUTION CONTROL - FEDERAL EFFECT	2,024	2,024				Federal effect of state deductions.
WEST VA PROPERTY TAX	2,922	2,922				Property tax expense is accrued for accounting purposes using the prior year's rates on the balance of the property located in the state at December 31 of the previous year. Tax takes a deduction when paid.
ADFIT - OTHER COMPREHENSIVE INCOME	13,536	13,536				Not applicable to Transmission Cost of Service calculation.
DEFERRED SIT NONOP - OCI	2,998	2,998				Not applicable to Transmission Cost of Service calculation.
DFIT EFFECT ON SIT NONOP - OCI	5	5				Not applicable to Transmission Cost of Service calculation.
EMISSIONS ALLOWANCES	19,911	19,911				Not applicable to Transmission Cost of Service calculation.
FEDERAL TAX INTEREST EXPENSE NC	649	649				Not applicable to Transmission Cost of Service calculation.
REG ASSET - PLANT	6,184	6,184				Not applicable to Transmission Cost of Service calculation.
REG ASSET - HEDGE DEBT DE-DESIGNATED DEBT NOT ISSUED	1,466	1,466				Not applicable to Transmission Cost of Service calculation.
REG ASSET - DEFERRED G/L POWER HEDGE CURRENT	200	200				Not applicable to Transmission Cost of Service calculation.
DEFERRED FUEL EXPENSE	0	0				Not applicable to Transmission Cost of Service calculation.
ROUNDING	0	0				Not applicable to Transmission Cost of Service calculation.
Subtotal - p234	1,586,814	1,437,152	85	123,134	26,444	
Less FASB 109 Above if not separately removed	10,045	10,045	-	-	-	
Less FASB 106 Above if not separately removed	11,274	0	0	0	11,274	
Total	1,565,495	1,427,107	85	123,134	15,169	

Instructions for Account 190:

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.113.5.c

A	B	C	D	E	F	G
ADIT- 282	Total	Production Or Other Related	Only Transmission Related	Plant Related	Labor Related	Justification
AFC DEFERRED TAX - FUEL CWIP	(4)	(4)				Represents the amount of amortization of AFC in service not allowable for tax.
AFC DEFERRED TAX - FUEL IN SERVICE	8	8				Represents the amount of amortization of AFC in service not allowable for tax.
AFC DEFERRED TAX - FUEL IN SERVICE NA	3	3				Represents the amount of amortization of AFC in service not allowable for tax.
AFC DEFERRED TAX - PLANT CWIP	(10,041)	(10,041)				Represents the amount of amortization of AFC in service not allowable for tax.
AFC DEFERRED TAX - PLANT IN SERVICE	(24,958)	(8,626)	(16,332)			Represents the amount of amortization of AFC in service not allowable for tax.
AFUDC - DEBT - GENERATION RIDER	-	-	-			Not applicable to Transmission Cost of Service calculation.
BOOK CAPITALIZED INTEREST CWIP	434	-	-	434		Represents the unallowable amount of book interest.
CAP EXPENSE	(32,276)	(32,276)				Capitalized for books and current deduction for tax as repairs.
CAPITAL LEASE	-	-				Not applicable to Transmission Cost of Service calculation.
CASUALTY LOSS	(89,409)			(89,409)		Book varies in treatment; tax sec. 165 usually loss for the decline in value (up to the adj. basis) and Sec 162 deduction for repairs to restore to pre-casualty condition.
CASUALTY LOSS AMORTIZATION	5,018			5,018		Represents a decrease to tax depreciation (Sec 162) as a result of casualty loss (Sec 165) reduction to tax basis.
COMPUTER SOFTWARE-BOOK AMORT	32,372				32,372	Represents total Book Computer Software Amortization Schedule M addition.
COMPUTER SOFTWARE-CWIP	(8,542)	(8,542)				Represents the allowable "In house" deduction for tax.
COMPUTER SOFTWARE-TAX AMORT	(49,683)				(49,683)	Total tax amortization shown as a schedule M deduction and add back total book amortization.
COST OF REMOVAL	(27,472)	(25,036)	(491)		(1,945)	Represents the actual cost of removal allowable for tax over the accrued amount.
DECOMMISSIONING	-	-				Tax deduction for funding decorm trust and tax deferral of book income generated by trust.
DECOMMISSIONING TRUST BOOK INCOME	-	-				Not applicable to Transmission Cost of Service calculation.
DSIT NONOPERATING DC	(0)	(0)				Not applicable to Transmission Cost of Service calculation.
DSIT NONOPERATING NC	(2)	(2)				Not applicable to Transmission Cost of Service calculation.
DSIT NONOPERATING VA	(5,734)	(5,734)				Not applicable to Transmission Cost of Service calculation.
DSIT NONOPERATING WV	(1)	(1)				Not applicable to Transmission Cost of Service calculation.
DSIT OPERATING DC	(170)	(170)				Not applicable to Transmission Cost of Service calculation.
DSIT OPERATING NC	(31,338)	(31,338)				Not applicable to Transmission Cost of Service calculation.
DSIT OPERATING VA	(258,800)	(258,800)				Not applicable to Transmission Cost of Service calculation.
DSIT OPERATING WV	(18,864)	(18,864)				Not applicable to Transmission Cost of Service calculation.
FAS 109 PLANT DFIT DEFICIENCY (282)	(21,683)	(21,683)				Not applicable to Transmission Cost of Service calculation.
FAS 109 PLANT DFIT DEFICIENCY (282)	(26,365)	(26,365)				Not applicable to Transmission Cost of Service calculation.
FAS 109 PLANT DFIT DEFICIENCY (282) - ALTA VISTA	(50)	(50)				Not applicable to Transmission Cost of Service calculation.
FAS 109 PLANT DFIT DEFICIENCY (282) - BEAR GARDEN	(811)	(811)				Not applicable to Transmission Cost of Service calculation.
FAS 109 PLANT DFIT DEFICIENCY (282) - BREMO RIDER	(0)	(0)				Not applicable to Transmission Cost of Service calculation.
FAS 109 PLANT DFIT DEFICIENCY (282) - BRUNSWICK RI	(10)	(10)				Not applicable to Transmission Cost of Service calculation.
FAS 109 PLANT DFIT DEFICIENCY (282) -	-	-				Not applicable to Transmission Cost of Service calculation.
FAS 109 PLANT DFIT DEFICIENCY (282) - HALIFAX	(0)	(0)				Not applicable to Transmission Cost of Service calculation.
FAS 109 PLANT DFIT DEFICIENCY (282) - HOPEWELL RID	(36)	(36)				Not applicable to Transmission Cost of Service calculation.
FAS 109 PLANT DFIT DEFICIENCY (282) - NAIH RIDER	(11,096)	(11,096)				Not applicable to Transmission Cost of Service calculation.
FAS 109 PLANT DFIT DEFICIENCY (282) - PPT RIDER	(27)	(27)				Not applicable to Transmission Cost of Service calculation.
FAS 109 PLANT DFIT DEFICIENCY (282) - SOUTHAMPTON	(36)	(36)				Not applicable to Transmission Cost of Service calculation.
FAS 109 PLANT DFIT DEFICIENCY (282) - VCHEC RIDER	(3,689)	(3,689)				Not applicable to Transmission Cost of Service calculation.
FAS 109 PLANT DFIT DEFICIENCY (282) - WARREN RIDER	(519)	(519)				Not applicable to Transmission Cost of Service calculation.
FAS 109 PLANT DSIT DEFICIENCY D.C. (282)	(3)	(3)				Not applicable to Transmission Cost of Service calculation.
FAS 109 PLANT DSIT DEFICIENCY D.C. (282) - NAIH	(0)	(0)				Not applicable to Transmission Cost of Service calculation.
FAS 109 PLANT DSIT DEFICIENCY D.C. (282) - BEAR GA	0	0				Not applicable to Transmission Cost of Service calculation.
FAS 109 PLANT DSIT DEFICIENCY D.C. (282) - BREMO R	0	0				Not applicable to Transmission Cost of Service calculation.
FAS 109 PLANT DSIT DEFICIENCY D.C. (282) - HALIFAX	0	0				Not applicable to Transmission Cost of Service calculation.
FAS 109 PLANT DSIT DEFICIENCY D.C. (282) - HOPEWELL	(0)	(0)				Not applicable to Transmission Cost of Service calculation.
FAS 109 PLANT DSIT DEFICIENCY D.C. (282) - PPT RIDER	(0)	(0)				Not applicable to Transmission Cost of Service calculation.
FAS 109 PLANT DSIT DEFICIENCY D.C. (282) - SOUTHAM	(0)	(0)				Not applicable to Transmission Cost of Service calculation.
FAS 109 PLANT DSIT DEFICIENCY D.C. (282) - VCHEC R	0	0				Not applicable to Transmission Cost of Service calculation.
FAS 109 PLANT DSIT DEFICIENCY D.C. (282) - WARREN	(0)	(0)				Not applicable to Transmission Cost of Service calculation.
FAS 109 PLANT DSIT DEFICIENCY N.C. (282)	(313)	(313)				Not applicable to Transmission Cost of Service calculation.
FAS 109 PLANT DSIT DEFICIENCY N.C. (282) - ALTAVIS	(1)	(1)				Not applicable to Transmission Cost of Service calculation.
FAS 109 PLANT DSIT DEFICIENCY N.C. (282) - BEAR GA	(10)	(10)				Not applicable to Transmission Cost of Service calculation.
FAS 109 PLANT DSIT DEFICIENCY N.C. (282) - BREMO R	(0)	(0)				Not applicable to Transmission Cost of Service calculation.
FAS 109 PLANT DSIT DEFICIENCY N.C. (282) - BRUNSWI	(0)	(0)				Not applicable to Transmission Cost of Service calculation.
FAS 109 PLANT DSIT DEFICIENCY N.C. (282) - HOPEWELL	(0)	(0)				Not applicable to Transmission Cost of Service calculation.
FAS 109 PLANT DSIT DEFICIENCY N.C. (282) - NAIH R	(126)	(126)				Not applicable to Transmission Cost of Service calculation.
FAS 109 PLANT DSIT DEFICIENCY N.C. (282) - PPT 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	(4)	(4)				Not applicable to Transmission Cost of Service calculation.
FAS 109 PLANT DSIT DEFICIENCY N.C. (282) - WARREN	(6)	(6)				Not applicable to Transmission Cost of Service calculation.
FAS 109 PLANT DSIT DEFICIENCY VA (282)	(4,687)	(4,687)				Not applicable to Transmission Cost of Service calculation.
FAS 109 PLANT DSIT DEFICIENCY VA (282) - ALTAVISTA	(8)	(8)				Not applicable to Transmission Cost of Service calculation.
FAS 109 PLANT DSIT DEFICIENCY VA (282) - BEAR GARD	(139)	(139)				Not applicable to Transmission Cost of Service calculation.
FAS 109 PLANT DSIT DEFICIENCY VA (282) - BREMO RID	(0)	(0)				Not applicable to Transmission Cost of Service calculation.
FAS 109 PLANT DSIT DEFICIENCY VA (282) - BRUNSWICK	(2)	(2)				Not applicable to Transmission Cost of Service calculation.
FAS 109 PLANT DSIT DEFICIENCY VA (282) - HALIFAX	0	0				Not applicable to Transmission Cost of Service calculation.
FAS 109 PLANT DSIT DEFICIENCY VA (282) - HOPEWELL	(6)	(6)				Not applicable to Transmission Cost of Service calculation.
FAS 109 PLANT DSIT DEFICIENCY VA (282) - NAIH RID	(1,898)	(1,898)				Not applicable to Transmission Cost of Service calculation.
FAS 109 PLANT DSIT DEFICIENCY VA (282) - PPT RIDER	(5)	(5)				Not applicable to Transmission Cost of Service calculation.
FAS 109 PLANT DSIT DEFICIENCY VA (282) - SOUTHAMPT	(6)	(6)				Not applicable to Transmission Cost of Service calculation.
FAS 109 PLANT DSIT DEFICIENCY VA (282) - VCHEC RID	(633)	(633)				Not applicable to Transmission Cost of Service calculation.
FAS 109 PLANT DSIT DEFICIENCY VA (282) - WARREN RI	(49)	(49)				Not applicable to Transmission Cost of Service calculation.
FAS 109 PLANT DSIT DEFICIENCY W.V. (282)	(185)	(185)				Not applicable to Transmission Cost of Service calculation.
FAS 109 PLANT DSIT DEFICIENCY W.V. (282) - ALTAVIS	(0)	(0)				Not applicable to Transmission Cost of Service calculation.
FAS 109 PLANT DSIT DEFICIENCY W.V. (282) - BEAR GA	(4)	(4)				Not applicable to Transmission Cost of Service calculation.
FAS 109 PLANT DSIT DEFICIENCY W.V. (282) - BREMO R	0	0				Not applicable to Transmission Cost of Service calculation.
FAS 109 PLANT DSIT DEFICIENCY W.V. (282) - BRUNSWI	(0)	(0)				Not applicable to Transmission Cost of Service calculation.
FAS 109 PLANT DSIT DEFICIENCY W.V. (282) - HOPEWELL	(0)	(0)				Not applicable to Transmission Cost of Service calculation.
FAS 109 PLANT DSIT DEFICIENCY W.V. (282) - NAIH R	(59)	(59)				Not applicable to Transmission Cost of Service calculation.
FAS 109 PLANT DSIT DEFICIENCY W.V. (282) - PPT RID	(0)	(0)				Not applicable to Transmission Cost of Service calculation.
FAS 109 PLANT DSIT DEFICIENCY W.V. (282) - SOUTHAM	(0)	(0)				Not applicable to Transmission Cost of Service calculation.
FAS 109 PLANT DSIT DEFICIENCY W.V. (282) - VCHEC R	(18)	(18)				Not applicable to Transmission Cost of Service calculation.
FAS 109 PLANT DSIT DEFICIENCY W.V. (282) - WARREN	(3)	(3)				Not applicable to Transmission Cost of Service calculation.
FEDERAL EFFECT OF STATE NONOPERATING	(6,270)	(6,270)				Not applicable to Transmission Cost of Service calculation.
FEDERAL EFFECT OF STATE OPERATING	(39,820)	(39,820)				Not applicable to Transmission Cost of Service calculation.
FIXED ASSETS	(5,001)			(5,001)		Represents IRS audit adjustments to plant-related differences.
FIXED ASSETS - D.C.	-	-		-		Represents the state impact of IRS Audit adjustments to plant related differences.
FIXED ASSETS - NC	-	-		-		Represents the state impact of IRS Audit adjustments to plant related differences.
FIXED ASSETS - VA	-	-		-		Represents the state impact of IRS Audit adjustments to plant related differences.
FIXED ASSETS - W.V.	-	-		-		Represents the state impact of IRS Audit adjustments to plant related differences.
GAIN/LOSS INTERCO SALES - BOOK/TAX	(87)	(87)				Tax recognizes the intercompany gain/loss over the tax life of the assets.
GOODWILL AMORTIZATION	(0)	(0)				Not applicable to Transmission Cost of Service calculation.
INVOLUNTARY CONVERSION - TELECOMMUNICATIONS	-	-				Represents the difference between book and tax related to the disposal of telecommunication equipment. Recognized for tax purposes when utilized.
LIBERALIZED DEPRECIATION - FUEL	-	-				Represents difference between book burn of nuclear fuel based on usage vs. tax depreciation.
LIBERALIZED DEPRECIATION - FUEL CWIP	(0)	(0)				Represents the difference between book CWIP and Tax CWIP.
LIBERALIZED DEPRECIATION - PLANT ACUFIL	(3,636,969)	(3,004,605)	(588,230)		(44,134)	Difference between book and tax depreciation taking in consideration flow-through and ARAM.
LIBERALIZED DEPRECIATION - PLANT LAND FUTURE USE	290	290				Not applicable to Transmission Cost of Service calculation.
LIBERALIZED DEPRECIATION - PLANT LAND NON UTILITY	(525)	(525)				Not applicable to Transmission Cost of Service calculation.
LIBERALIZED DEPRECIATION - PLANT OPER LAND	791	791				Not applicable to Transmission Cost of Service calculation.
LIBERALIZED DEPRECIATION - PLANT OTHER	(172,709)	(172,709)				Not applicable to Transmission Cost of Service calculation.
LIBERALIZED DEPRECIATION - PLANT FUTURE USE	(4)	(4)				Not applicable to Transmission Cost of Service calculation.
LIBERALIZED DEPRECIATION - PLANT NON UTILITY	22	22				Not applicable to Transmission Cost of Service calculation.
REG ASSET PLANT ABANDONMENT	-	-				Not applicable to Transmission Cost of Service calculation.
RESEARCH AND DEVELOPMENT	(1,874)	(1,874)				Not applicable to Transmission Cost of Service calculation.

YORKTOWN IMPLOSION - TAX DEP.-LIB - NON OP	-	0				Not applicable to Transmission Cost of Service calculation.
SEC 169 FERC 281	191,839	191,839				Not applicable to Transmission Cost of Service calculation.
CAPITAL LEASE	(19)	(19)				Not applicable to Transmission Cost of Service calculation.
NUCLEAR FUEL - PERMANENT DISPOSAL	(294)	(294)				Not applicable to Transmission Cost of Service calculation.
ROUND	(0)	(0)				Not applicable to Transmission Cost of Service calculation.
Subtotal - p275 (Form 1-F filer: see note 6 below)	(4,262,419)	(3,505,019)	(605,053)	(88,957)	(63,390)	
Less FASB 109 Above if not separately removed	(72,529)	(72,529)	0	0	0	
Less FASB 106 Above if not separately removed	0					
Total	(4,189,890)	(3,432,489)	(605,053)	(88,957)	(63,390)	

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

ADIT-283	B Total	C Production Or Related	D Only Transmission Related	E Plant Related	F Labor Related	G Justification
ADFIT - OTHER COMPREHENSIVE INCOME Total	-	-				Not applicable to Transmission Cost of Service calculation.
AFUDC - DEBT - VCHEC RIDER CURRENT Total	0	0				Not applicable to Transmission Cost of Service calculation.
AMORT EXP - SEC INTANGIBLES Total	0	0				Not applicable to Transmission Cost of Service calculation.
DECOMM POUR OVER Total	(42,059)	(42,059)				Not applicable to Transmission Cost of Service calculation.
DECOMMISSIONING	(110)	(110)				Not applicable to Transmission Cost of Service calculation.
DECOMMISSIONING TRUST - UNREALIZED GAIN/LOSS - NC Total	(90,344)	(90,344)				Not applicable to Transmission Cost of Service calculation.
DECOMMISSIONING TRUST BOOK INCOME Total	(339,768)	(339,768)				Not applicable to Transmission Cost of Service calculation.
DEFERRED FUEL EXPENSE Total	29,396	29,396				Not applicable to Transmission Cost of Service calculation.
DEFERRED FUEL EXPENSE - OTHER Total	(0)	(0)				Not applicable to Transmission Cost of Service calculation.
DEFERRED FUEL EXPENSE - OTHER CURRENT Total	(1,228)	(1,228)				Not applicable to Transmission Cost of Service calculation.
DEFERRED FUEL EXPENSE CURRENT Total	(27,294)	(27,294)				Not applicable to Transmission Cost of Service calculation.
DEFERRED SIT NONOP - OCI Total	-	-				Not applicable to Transmission Cost of Service calculation.
DFIT 190 NONOPERATING CURRENT ASSET Total	-	-				Not applicable to Transmission Cost of Service calculation.
DFIT 190 NONOPERATING NONCURR ASSET Total	-	-				Not applicable to Transmission Cost of Service calculation.
DFIT 190 OPERATING CURRENT ASSET Total	-	-				Not applicable to Transmission Cost of Service calculation.
DFIT 190 OPERATING NONCURR ASSET Total	-	-				Not applicable to Transmission Cost of Service calculation.
DFIT 283 NONOPERATING NONCURRENT LIAB Total	-	-				Not applicable to Transmission Cost of Service calculation.
DFIT 283 OPERATING NONCURRENT LIAB Total	-	-				Not applicable to Transmission Cost of Service calculation.
DFIT EFFECT ON SIT NONOP - OCI Total	-	-				Not applicable to Transmission Cost of Service calculation.
DOE SETTLEMENT Total	(2,956)	(2,956)				Not applicable to Transmission Cost of Service calculation.
DOE SETTLEMENT CURRENT	(25,133)	(25,133)				Not applicable to Transmission Cost of Service calculation.
DSIT 283 NONOP CURRENT LIABILITY D.C. Total	-	-				Not applicable to Transmission Cost of Service calculation.
DSIT 283 NONOP CURRENT LIABILITY N.C. Total	-	-				Not applicable to Transmission Cost of Service calculation.
DSIT 283 NONOP CURRENT LIABILITY VA Total	-	-				Not applicable to Transmission Cost of Service calculation.
DSIT 283 NONOP CURRENT LIABILITY W.V. Total	-	-				Not applicable to Transmission Cost of Service calculation.
DSIT 283 NONOP NONCURRENT LIABILITY D.C. Total	-	-				Not applicable to Transmission Cost of Service calculation.
DSIT 283 NONOP NONCURRENT LIABILITY N.C. Total	-	-				Not applicable to Transmission Cost of Service calculation.
DSIT 283 NONOP NONCURRENT LIABILITY VA Total	-	-				Not applicable to Transmission Cost of Service calculation.
DSIT 283 NONOP NONCURRENT LIABILITY W.V. Total	-	-				Not applicable to Transmission Cost of Service calculation.
DSIT 283 OP OTHER NONCURR ASSET VA MIN Total	10	10				Not applicable to Transmission Cost of Service calculation.
DSIT 283 OP OTHER NONCURR LIAB D.C. Total	-	-				Not applicable to Transmission Cost of Service calculation.
DSIT 283 OP OTHER NONCURR LIAB N.C. Total	-	-				Not applicable to Transmission Cost of Service calculation.
DSIT 283 OP OTHER NONCURR LIAB VA Total	-	-				Not applicable to Transmission Cost of Service calculation.
DSIT 283 OP OTHER NONCURR LIAB W.V. Total	(10)	(10)				Not applicable to Transmission Cost of Service calculation.
DSIT 283 OP OTHER NONCURR LIAB W.V. Total	-	-				Not applicable to Transmission Cost of Service calculation.
DSIT 283 OPERATING CURRENT LIABILITY D.C. Total	-	-				Not applicable to Transmission Cost of Service calculation.
DSIT 283 OPERATING CURRENT LIABILITY N.C. Total	-	-				Not applicable to Transmission Cost of Service calculation.
DSIT 283 OPERATING CURRENT LIABILITY VA Total	-	-				Not applicable to Transmission Cost of Service calculation.
DSIT 283 OPERATING CURRENT LIABILITY W.V. Total	-	-				Not applicable to Transmission Cost of Service calculation.
DSIT NONOPERATING DC	(10)	(10)				Not applicable to Transmission Cost of Service calculation.
DSIT NONOPERATING NC	(1,719)	(1,719)				Not applicable to Transmission Cost of Service calculation.
DSIT NONOPERATING VA	(25,396)	(25,396)				Not applicable to Transmission Cost of Service calculation.
DSIT NONOPERATING WV	(779)	(779)				Not applicable to Transmission Cost of Service calculation.
DSIT OPERATING DC	(47)	(47)				Not applicable to Transmission Cost of Service calculation.
DSIT OPERATING NC	(7,778)	(7,778)				Not applicable to Transmission Cost of Service calculation.
DSIT OPERATING VA	(114,895)	(114,895)				Not applicable to Transmission Cost of Service calculation.
DSIT OPERATING WV	(3,782)	(3,782)				Not applicable to Transmission Cost of Service calculation.
EMISSIONS ALLOWANCES Total	-	-				Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DFIT GROSSUP (283) Total	(28,603)	(28,603)				Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DFIT GROSSUP (283) - ALTAVISTA RIDER	(73)	(73)				Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DFIT GROSSUP (283) - BEAR GARDEN RID Total	(519)	(519)				Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DFIT GROSSUP (283) - BREMO RIDER Total	(6)	(6)				Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DFIT GROSSUP (283) - HALIFAX RIDER Total	11	11				Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DFIT GROSSUP (283) - HOPEWELL RIDER	(34)	(34)				Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DFIT GROSSUP (283) - NAIH RIDER Total	(7,097)	(7,097)				Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DFIT GROSSUP (283) - PP7 RIDER Total	(17)	(17)				Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DFIT GROSSUP (283) - SOUTHAMPTON RID	(23)	(23)				Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DFIT GROSSUP (283) - VCHEC RIDER Total	(2,361)	(2,361)				Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DFIT GROSSUP (283) - VCHEC RIDER CURR Total	-	-				Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DFIT GROSSUP (283) - VCHEC RIDER NON Total	-	-				Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DFIT GROSSUP (283) - WARREN RIDER Total	(332)	(332)				Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP DC Total	(2)	(2)				Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP DC - ALTAVISTA RIDER	(0)	(0)				Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP DC - BEAR GARDEN RIDER Total	0	0				Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP DC - BREMO RIDER Total	0	0				Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP DC - HALIFAX RIDER	(0)	(0)				Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP DC - HOPEWELL RIDER	(0)	(0)				Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP DC - NAIH RIDER Total	(1)	(1)				Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP DC - PP7 RIDER	(0)	(0)				Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP DC - SOUTHAMPTON RIDER	(0)	(0)				Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP DC - VCHEC RIDER Total	0	0				Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP DC - VCHEC RIDER CURR Total	-	-				Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP DC - WARREN RIDER Total	(0)	(0)				Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP NC Total	(330)	(330)				Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP NC - ALTAVISTA RIDER	(0)	(0)				Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP NC - BEAR GARDEN RIDER Total	(6)	(6)				Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP NC - BREMO RIDER Total	(0)	(0)				Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP NC - BRUNSWICK RIDER Total	(0)	(0)				Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP NC - HALIFAX RIDER Total	0	0				Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP NC - HOPEWELL RIDER	(0)	(0)				Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP NC - NAIH RIDER Total	(80)	(80)				Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP NC - PP7 RIDER Total	(0)	(0)				Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP NC - SOUTHAMPTON RIDER	(0)	(0)				Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP NC - VCHEC RIDER Total	(29)	(29)				Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP NC - VCHEC RIDER CURR Total	-	-				Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP NC - VCHEC RIDER NONCUR Total	-	-				Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP NC - WARREN RIDER Total	(4)	(4)				Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP VA Total	(4,903)	(4,903)				Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP VA - ALTAVISTA RIDER	(5)	(5)				Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP VA - BEAR GARDEN RIDER Total	(89)	(89)				Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP VA - BREMO RIDER Total	(1)	(1)				Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP VA - GENERATION RIDER Total	-	-				Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP VA - HALIFAX RIDER Total	0	0				Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP VA - HOPEWELL RIDER	(4)	(4)				Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP VA - NAIH RIDER Total	(1,214)	(1,214)				Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP VA - PP7 RIDER Total	(3)	(3)				Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP VA - SOUTHAMPTON RIDER	(4)	(4)				Not applicable to Transmission Cost of Service calculation.

FAS 109 OTHER DSIT GROSSUP VA - VCHEC RIDER Total	(406)	(406)		Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP VA - VCHEC RIDER CURR Total	-	-		Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP VA - VCHEC RIDER NONCUR Total	-	-		Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP VA - WARREN RIDER Total	(57)	(57)		Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP WV Total	(151)	(151)		Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP WV - ALTAVISTA RIDER	(0)	(0)		Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP WV - BEAR GARDEN RIDER Total	(3)	(3)		Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP WV - BREMO RIDER Total	0	0		Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP WV - BRUNSWICK RIDER Total	(0)	(0)		Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP WV - HALIFAX RIDER Total	(0)	(0)		Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP WV - HOPEWELL RIDER	(0)	(0)		Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP WV - NAIJI RIDER Total	(38)	(38)		Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP WV - PP7 RIDER Total	(0)	(0)		Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP WV - SOUTHAMPTON RIDER	(0)	(0)		Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP WV - VCHEC RIDER Total	(12)	(12)		Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP WV - VCHEC RIDER CURR Total	-	-		Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP WV - VCHEC RIDER NONCUR Total	-	-		Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP WV - WARREN RIDER Total	(2)	(2)		Not applicable to Transmission Cost of Service calculation.
FAS 133 Total	(41,138)	(41,138)		Not applicable to Transmission Cost of Service calculation.
FAS 133 - FTR HEDGE CURRENT ASSET Total	-	-		Not applicable to Transmission Cost of Service calculation.
FAS 133 REG FUEL HEDGE NONCURRENT Total	-	-		Not applicable to Transmission Cost of Service calculation.
FAS 133-DEBT VALUATION - MTM - CURRENT LIAB Total	0	0		Not applicable to Transmission Cost of Service calculation.
FAS 133-DEFERRED G/L CAPACITY HEDGE - NON CURRENT Total	-	-		Not applicable to Transmission Cost of Service calculation.
FAS 133-DEFERRED G/L CAPACITY HEDGE CURRENT LIAB Total	-	-		Not applicable to Transmission Cost of Service calculation.
FAS 133-DEFERRED G/L POWER HEDGE - CURRENT LIAB Total	-	-		Not applicable to Transmission Cost of Service calculation.
FAS 133-DEFERRED VALUATION- MTM NON CURRENT LIAB Total	(0)	(0)		Not applicable to Transmission Cost of Service calculation.
FAS 133-FTR CURRENT LIAB Total	-	-		Not applicable to Transmission Cost of Service calculation.
FEDERAL EFFECT OF STATE NONOPERATING	(27,284)	(27,284)		Not applicable to Transmission Cost of Service calculation.
FEDERAL EFFECT OF STATE OPERATING	(2,585)	(2,585)		Not applicable to Transmission Cost of Service calculation.
FEDERAL TAX INTEREST EXPENSE Total	(34)	(34)		Not applicable to Transmission Cost of Service calculation.
FEDERAL TAX INTEREST EXPENSE NON CURRENT Total	-	-		Not applicable to Transmission Cost of Service calculation.
FIXED ASSETS FED EFFECT OF STATE	547	547		Not applicable to Transmission Cost of Service calculation.
FUEL HANDLING COSTS Total	(157)	(157)		Not applicable to Transmission Cost of Service calculation.
GOODWILL AMORTIZATION Total	-	-		Not applicable to Transmission Cost of Service calculation.
NON CURRENT REG A4 ELEC TRAN Total	(1,610)	(1,610)		Not applicable to Transmission Cost of Service calculation.
POWERTREE CARBON CO. LLC. Total	(34)	(34)		Not applicable to Transmission Cost of Service calculation.
REACQUIRED DEBT GAIN(LOSS) Total	(1,598)	(1,598)		Not applicable to Transmission Cost of Service calculation.
REG ASSET - A4 RAC COSTS CURRENT Total	(15,246)	(15,246)		Not applicable to Transmission Cost of Service calculation.
REG ASSET - A4 RAC COSTS NONCURRENT Total	(5,725)	(5,725)		Not applicable to Transmission Cost of Service calculation.
REG ASSET - A5 REC COST VA Total	-	-		Not applicable to Transmission Cost of Service calculation.
REG ASSET - ATRR - CURRENT Total	(4,235)	(4,235)		Not applicable to Transmission Cost of Service calculation.
REG ASSET - DEBT VALUATION - MTM - CURRENT	(1,760)	(1,760)		Not applicable to Transmission Cost of Service calculation.
REG ASSET - DEFERRED G/L CAPACITY HEDGE CURRENT Total	(54)	(54)		Not applicable to Transmission Cost of Service calculation.
REG ASSET - DEFERRED G/L POWER HEDGE CURRENT Total	-	-		Not applicable to Transmission Cost of Service calculation.
REG ASSET - FTR - CURRENT Total	(441)	(441)		Not applicable to Transmission Cost of Service calculation.
REG ASSET - PLANT CURRENT	(9,504)	(9,504)		Not applicable to Transmission Cost of Service calculation.
REG ASSET CURRENT RIDER A4 NON VA OTHER Total	(2,267)	(2,267)		Not applicable to Transmission Cost of Service calculation.
REG ASSET CURRENT RIDER A5 DSM Total	(175)	(175)		Not applicable to Transmission Cost of Service calculation.
REG ASSET CURRENT RIDER A6 ALTAVISTA AFUDC DEBT Total	(11)	(11)		Not applicable to Transmission Cost of Service calculation.
REG ASSET CURRENT RIDER A6 BEAR GARDEN AFUDC DEBT Total	29	29		Not applicable to Transmission Cost of Service calculation.
REG ASSET CURRENT RIDER A6 BEAR GARDEN COST RESERV Total	(172)	(172)		Not applicable to Transmission Cost of Service calculation.
REG ASSET CURRENT RIDER A6 HOPEWELL AFUDC DEBT Total	(10)	(10)		Not applicable to Transmission Cost of Service calculation.
REG ASSET CURRENT RIDER A6 SOUTHAMPTON AFUDC DEBT Total	(8)	(8)		Not applicable to Transmission Cost of Service calculation.
REG ASSET CURRENT RIDER A6 HALIFAX AFUDC DEBT Total	-	-		Not applicable to Transmission Cost of Service calculation.
REG ASSET CURRENT RIDER A6 VCHEC AFUDC DEBT Total	(674)	(674)		Not applicable to Transmission Cost of Service calculation.
REG ASSET CURRENT RIDER A6 VCHEC COST RESERVE Total	(1,304)	(1,304)		Not applicable to Transmission Cost of Service calculation.
REG ASSET CURRENT RIDER A6 WARREN AFUDC DEBT Total	(86)	(86)		Not applicable to Transmission Cost of Service calculation.
REG ASSET - DEBT VALUATION - MTM - NON CURRENT Total	(36,075)	(36,075)		Not applicable to Transmission Cost of Service calculation.
REG ASSET - DEFERRED GAIN/LOSS CAPAC HEDGE NONCUR Total	(546)	(546)		Not applicable to Transmission Cost of Service calculation.
REG ASSET NONCUR RIDER A6 ALTAVISTA AFUDC DEBT Total	(8)	(8)		Not applicable to Transmission Cost of Service calculation.
REG ASSET NONCUR RIDER A6 BEAR GARDEN AFUDC DEBT Total	(641)	(641)		Not applicable to Transmission Cost of Service calculation.
REG ASSET NONCUR RIDER A6 BEAR GARDEN COST RESERVE Total	(2,458)	(2,458)		Not applicable to Transmission Cost of Service calculation.
REG ASSET NONCUR RIDER A6 BRUNSWICK AFUDC DEBT Total	(4)	(4)		Not applicable to Transmission Cost of Service calculation.
REG ASSET NONCUR RIDER A6 HALIFAX AFUDC DEBT Total	(0)	(0)		Not applicable to Transmission Cost of Service calculation.
REG ASSET NONCUR RIDER A6 HOPEWELL AFUDC DEBT Total	(4)	(4)		Not applicable to Transmission Cost of Service calculation.
REG ASSET NONCUR RIDER A6 NAIJI AFUDC DEBT Total	(4,024)	(4,024)		Not applicable to Transmission Cost of Service calculation.
REG ASSET NONCUR RIDER A6 NAIJI COST RESERVE Total	(283)	(283)		Not applicable to Transmission Cost of Service calculation.
REG ASSET NONCUR RIDER A6 PP7 AFUDC DEBT Total	(11)	(11)		Not applicable to Transmission Cost of Service calculation.
REG ASSET NONCUR RIDER A6 SOUTHAMPTON AFUDC DEBT Total	(6)	(6)		Not applicable to Transmission Cost of Service calculation.
REG ASSET NONCUR RIDER A6 VCHEC AFUDC DEBT Total	(588)	(588)		Not applicable to Transmission Cost of Service calculation.
REG ASSET NONCUR RIDER A6 VCHEC COST RESERVE Total	(5,274)	(5,274)		Not applicable to Transmission Cost of Service calculation.
REG ASSET NONCUR RIDER A6 WARREN AFUDC DEBT Total	(135)	(135)		Not applicable to Transmission Cost of Service calculation.
REG ASSET NONCUR RIDER A6 WARREN COST RESERVE Total	(7)	(7)		Not applicable to Transmission Cost of Service calculation.
REG ATRR NON CURRENT Total	-	-		Not applicable to Transmission Cost of Service calculation.
REG NON CURRENT DSM A5 RIDER Total	(1,686)	(1,686)		Not applicable to Transmission Cost of Service calculation.
REGULATORY ASSET - D & D Total	-	-		Represents cost that for regulatory purposes needs to be amortized over a prescribed life. However, allowable for tax when incurred.
REGULATORY ASSET - FAS 112 Total	(1,720)	-	(1,720)	Represents cost that for regulatory purposes needs to be amortized over a prescribed life. However, allowable for tax when incurred.
REGULATORY ASSET - NJUG Total	(3,583)	(3,583)		Represents cost that for regulatory purposes needs to be amortized over a prescribed life. However, allowable for tax when incurred.
REGULATORY ASSET - VA SLS TAX Total	(1,995)	(1,995)		Represents cost that for regulatory purposes needs to be amortized over a prescribed life. However, allowable for tax when incurred.
REGULATORY ASSET - VA SLS TAX CURRENT Total	(11,395)	(11,395)		Represents cost that for regulatory purposes needs to be amortized over a prescribed life. However, allowable for tax when incurred.
REGULATORY ASSET PJM - CURRENT Total	-	-		Represents cost that for regulatory purposes needs to be amortized over a prescribed life. However, allowable for tax when incurred.
RETIREMENT - EXEC SUPP RET (ESRP) - NONOP Total	(260)	(260)		Not applicable to Transmission Cost of Service calculation.
W.VA. STATE POLLUTION CONTROL Total	(5,782)	-	(5,782)	Represents the deferred state tax impact related to WV Pollution control projects. This deferral will turn around once placed in service.

ADFIT - OTHER COMPREHENSIVE INCOME Total	(13,536)	(13,536)				Not applicable to Transmission Cost of Service calculation.
DEFERRED SIT NONOP - OCI Total	(2,998)	(2,998)				Not applicable to Transmission Cost of Service calculation.
DFIT EFFECT ON SIT NONOP - OCI Total	(5)	(5)				Not applicable to Transmission Cost of Service calculation.
DEDESIGNATED DEBT NOT ISSUED	(621)	(621)				Not applicable to Transmission Cost of Service calculation.
REG LIAB - DEBT VALUATION - MTM - CURRENT	(0)	(0)				Not applicable to Transmission Cost of Service calculation.
REG LIAB CURRENT RIDER A6 BEAR GARDEN COST RESERVE	(173)	(173)				Not applicable to Transmission Cost of Service calculation.
VA PROPERTY TAX	(23)	(23)				Not applicable to Transmission Cost of Service calculation.
FIXED ASSETS NONCURRENT CURRENT	(468)	(468)				Not applicable to Transmission Cost of Service calculation.
RESTRICTED STOCK AWARDS	(516)	(516)				Not applicable to Transmission Cost of Service calculation.
ROUND	(0)	(0)				Not applicable to Transmission Cost of Service calculation.
Subtotal - p277 (Form 1-F filer: see note 6, below)	(910,662)	(903,159)	0	(5,782)	(1,720)	
Less FASB 109 Above if not separately removed	(46,400)	(46,400)	-	-	-	
Less FASB 106 Above if not separately removed	-	-	-	-	-	
Total	(864,262)	(856,760)	-	(5,782)	(1,720)	

Instructions for Account 283:

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

Virginia Electric and Power Company
ATTACHMENT H-16A
Attachment 2 - Taxes Other Than Income Worksheet
2013 (000's)

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

Criteria for Allocation:

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

Virginia Electric and Power Company
ATTACHMENT H-16A
Attachment 3 - Revenue Credit Workpaper
2013 (000's)

		Transmission <u>Related</u>	Production/Other <u>Related</u>	<u>Total</u>
Account 454 - Rent from Electric Property				
1	Rent from Electric Property - Transmission Related (Note 3)	8,524		8,524
2	Total Rent Revenues (Sum Lines 1)	8,524	-	8,524
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)	1,902		1,902
5	Point to Point Service revenues received by Transmission Owner for which the load is not included in the divisor (Note 4)	-		-
6	PJM Transitional Revenue Neutrality (Note 1)	-		-
7	PJM Transitional Market Expansion (Note 1)	-		-
8	Professional Services (Note 3)	5,821		5,821
9	Revenues from Directly Assigned Transmission Facility Charges (Note 2)	2,681		2,681
10	Rent or Attachment Fees associated with Transmission Facilities (Note 3)			-
11	Gross Revenue Credits (Accounts 454 and 456) (Sum Lines 2-10)	18,928	-	18,928
12	Less line 14g	(9,180)	-	(9,180)
13	Total Revenue Credits	9,748	-	9,748
Revenue Adjustment to Determine Revenue Credit				
14a	Revenues included in lines 1-11 which are subject to 50/50 sharing. (Lines 1 + 8 + 10)	14,344	-	14,344
14b	Costs associated with revenues in line 14a	4,015	-	4,015
14c	Net Revenues (14a - 14b)	10,329	-	10,329
14d	50% Share of Net Revenues (14c / 2)	5,165	-	5,165
14e	Cost associated with revenues in line 14b that are included in FERC accounts recovered through the formula times the allocator used to functionalize the amounts in the FERC account to the transmission service at issue	-	-	-
14f	Net Revenue Credit (14d + 14e)	5,165	-	5,165
14g	Line 14f less line 14a	(9,180)	-	(9,180)

Revenue Adjustment to Determine Revenue Credit

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

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

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

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

Virginia Electric and Power Company
ATTACHMENT H-16A
Attachment 4 - Calculation of 100 Basis Point Increase in ROE
2013 (000's)

A	Return and Taxes with Basis Point increase in ROE			
	Basis Point increase in ROE and Income Taxes		(Line 130 + 140)	371,166
B	100 Basis Point increase in ROE	(Note J from Appendix A)	Fixed	1.00%
Return Calculation				
Line Ref.				
62	Rate Base		(Line 44 + 61)	2,754,969
	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)	249,227
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 =	$CIT=(T/1-T) * Investment Return * (1-(WCLTD/R)) =$		122,218
140	Total Income Taxes		(Line 138 + 139)	121,939

Electric / Non-electric Cost Support				Previous Year												Current Year												Average		Non-electric Portion	Details
Line #s	Descriptions	Notes	Page #'s & Instructions	Form TDec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Form 1 Dec	Average	Non-electric Portion	Details												
Plant Allocation Factors																															
8	Electric Plant In Service	(Notes A & C)	p207.104g/Plant-Acc. Deprc Wkst	28,267,290	28,579,828	28,670,915	28,765,377	28,886,844	28,977,951	29,232,552	29,375,914	29,540,659	29,694,502	29,739,548	29,883,817	30,210,811	29,210,462	0													
15	Accumulated Depreciation (Total Electric Plant)	(Notes A & C)	p219.29c	11,096,384	11,163,082	11,228,562	11,295,523	11,359,371	11,426,804	11,494,114	11,570,772	11,647,798	11,722,421	11,799,413	11,876,576	11,955,878	11,510,515	0													
12	Accumulated Intangible Amortization	(Notes A & C)	p200.21c	128,048	129,866	131,684	133,502	135,320	137,138	138,956	140,774	142,592	144,410	146,228	148,046	149,864	138,956	0		Respondent is Electric Utility only.											
13	Accumulated Common Amortization - Electric	(Notes A & C)	p356	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0													
14	Accumulated Common Plant Depreciation - Electric	(Notes A & C)	p356	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0													
Plant In Service																															
21	Transmission Plant In Service	(Notes A & C)	p207.58.g/Trans.Input Sht	4,227,511	4,248,836	4,296,776	4,309,091	4,322,007	4,368,137	4,528,456	4,599,247	4,669,828	4,692,508	4,702,348	4,738,912	4,740,774	4,495,726	0													
15	Generator Step-Ups			201,396	201,396	201,396	201,396	201,396	201,396	201,396	201,396	201,396	201,396	201,396	201,396	201,396	201,396	0													
23	Generator Interconnected Facilities			39,454	39,454	39,454	39,454	39,454	39,454	39,454	39,454	39,454	39,454	39,454	39,454	39,454	39,454	0													
25	General & Intangible	(Notes A & C)	p205.5.g & p207.99.g/G&I Wkst	865,154	868,669	872,183	875,698	879,213	882,727	886,242	889,757	893,271	896,786	900,301	903,815	907,330	886,242	0													
36	Accumulated Depreciation	(Notes A & C)	p356	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0													
22	Transmission Accumulated Depreciation	(Notes A & C)	p219.25.c/Trans.Input Sht	920,493	925,050	929,616	934,258	938,916	943,593	948,308	953,279	958,363	963,562	968,796	974,043	979,327	949,046	0													
33	Transmission Accumulated Depreciation - Generator Step-Ups			47,492	47,868	48,246	48,627	49,011	49,398	49,789	50,182	50,578	50,978	51,381	51,787	52,196	49,810	0													
34	Transmission Accumulated Depreciation - Interconnection Facilities			5,895	5,945	5,995	6,045	6,096	6,147	6,199	6,251	6,304	6,357	6,410	6,464	6,518	6,202	0													
36	Accumulated General Depreciation	(Notes A & C)	p219.28.b	338,138	340,723	343,309	345,894	348,480	351,065	353,651	356,236	358,822	361,407	363,992	366,578	369,163	353,651	0													
Materials and Supplies																															
50	Undistributed Stores Exp	(Notes A & R)	p227.6c & 16.c	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0		Respondent is Electric Utility only.											
Allocated General & Common Expenses																															
68	Common Plant O&M	(Note A)	p356	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0													
Depreciation Expense																															
86	Depreciation-Transmission	(Note A)	p336.7.b&c	-	-	-	-	-	-	-	-	-	-	-	-	-	-	88,566	0												
91	Depreciation-General	(Note A)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	31,025	0												
92	Depreciation-Intangible	(Note A)	p336.1d&e/Attachment 5	-	-	-	-	-	-	-	-	-	-	-	-	-	-	21,816	0	Respondent is Electric Utility only.											
87	Depreciation - Generator Step-Ups			-	-	-	-	-	-	-	-	-	-	-	-	-	-	4,077	0												
88	Depreciation - Interconnection Facilities			-	-	-	-	-	-	-	-	-	-	-	-	-	-	799	0												
96	Common Depreciation - Electric Only	(Note A)	p336.11.b	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0	0												
97	Common Amortization - Electric Only	(Note A)	p356 or p336.11d	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0	0												

O&M Expenses				Previous Year												Current Year												Totals		Non-electric Portion	Details
Line #s	Descriptions	Notes	Page #'s & Instructions	Form TDec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Form 1 Dec	Average	Non-electric Portion	Details												
63	Transmission O&M	(Note A)	p321.112.b/Trans. Input Sht	-	1,398	2,013	1,874	2,223	2,732	2,919	3,833	3,852	3,042	3,698	4,488	4,295	36,366	29,130													
64	Generator Step-Ups		Input Sheet	-	-	-	-	-	-	-	-	-	-	-	-	-	15	0													
65	Transmission by Others		p321.96.b	-	(2,580)	(2,580)	(2,580)	(2,580)	(2,580)	(2,580)	(2,580)	(2,580)	(2,580)	(2,580)	(2,580)	(2,580)	(30,956)	0													

Wages & Salary				Previous Year												Current Year												Totals		Non-electric Portion	Details
Line #s	Descriptions	Notes	Page #'s & Instructions	Form TDec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Form 1 Dec	Average	Non-electric Portion	Details												
4	Total Wage Expense	(Note A)	p354.28b/Trans. Wkst	-	-	-	-	-	-	-	-	-	-	-	-	-	585,154	0													
5	Total A&G Wages Expense	(Note A)	p354.27b/Trans. Wkst	-	-	-	-	-	-	-	-	-	-	-	-	-	90,535	0													
1	Transmission Wages	(Note A)	p354.21b/Trans. Wkst	-	-	-	-	-	-	-	-	-	-	-	-	-	26,428	0													
2	Generator Step-Ups		Trans. Wkst	-	-	-	-	-	-	-	-	-	-	-	-	-	9	0													

Transmission / Non-transmission Cost Support				Previous Year												Current Year												Average		Non-transmission Related	Details
Line #s	Descriptions	Notes	Page #'s & Instructions	Form TDec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Form 1 Dec	Average	Non-transmission Related	Details												
30	Plant Held for Future Use (Including Land)	(Notes C & O)	p214.47.d	12,581	12,581	12,581	12,581	12,581	12,581	12,581	12,581	12,581	12,581	12,581	12,581	12,581	12,581	12,581	12,393		Specific identification based on plant records. The following plant investments are included:										
																Form 1 Amount	12,581	188	12,393	Enter Details											

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

Regulatory Expense Related to Transmission Cost Support

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

Safety Related Advertising Cost Support

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

MultiState Workpaper

Line #s	Descriptions	Notes	Page #'s & Instructions	State 1	State 2	State 3	State 4	State 5	Details
132	Income Tax Rates SIT-State Income Tax Rate or Composite	(Note I)		Va 5.62%	NC 0.381%	Wva 0.23%			Enter Calculation 6.23%

Education and Out Reach Cost Support

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

Excluded Plant Cost Support

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

Transmission Related Account 242 Reserves

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

Prepayments

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

Outstanding Network Credits Cost Support

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

Extraordinary Property Loss

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

Interest on Outstanding Network Credits Cost Support

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

Facility Credits under Section 30.9 of the PJM OATT.

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

PJM Load Cost Support

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

A&G Expenses - Other Post Employment Benefits

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

Interest on Long-Term Debt

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

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

The True-Up Adjustment component of the Formula Rate for each Rate Year beginning with 2010 shall be determined as follows: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 $(1+i)^{24}$	1.06685
E	True-up Adjustment (C*D)	(14,642)

Where:

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

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

The True-Up Adjustment component of the annual revenue requirement for each project included in Attachment 7 for each Rate Year beginning with 2010 shall be determined as follows: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	13.6642%
4	B	161	Net Plant Carrying Charge with 100 Basis Point increase in ROE without Depreciation	14.4036%
5	C		Line B less Line A	0.7394%

6 FCR if a CIAC

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

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

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

10 Details		Project A				Project B			
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	13.6642%				13.6642%			
14	Incentive Factor (Basis Points /100)	0				0			
15	FCR W incentive L.13 +(L.14*L.5)	13.6642%				13.6642%			
16	Investment	1,911,923				1,671,946			
17	Annual Depreciation Exp	37,489				32,783			
18	In Service Month (1-12)	12				9			
19	Invest Yr	Beginning	Depreciation	Ending	Rev Req	Beginning	Depreciation	Ending	Rev Req
20	W / O incentive 2006					1,671,946	9,562	1,662,384	
21	W incentive 2006					1,671,946	9,562	1,662,384	
22	W / O incentive 2007	1,911,923	1,562	1,910,361		1,662,384	32,783	1,629,601	
23	W incentive 2007	1,911,923	1,562	1,910,361		1,662,384	32,783	1,629,601	
24	W / O incentive 2008	1,910,361	37,489	1,872,872		1,629,601	32,783	1,596,818	
25	W incentive 2008	1,910,361	37,489	1,872,872		1,629,601	32,783	1,596,818	
26	W / O incentive 2009	1,872,872	37,489	1,835,384		1,596,818	32,783	1,564,034	
27	W incentive 2009	1,872,872	37,489	1,835,384		1,596,818	32,783	1,564,034	
28	W / O incentive 2010	1,835,384	37,489	1,797,895		1,564,034	32,783	1,531,251	
29	W incentive 2010	1,835,384	37,489	1,797,895		1,564,034	32,783	1,531,251	
30	W / O incentive 2011	1,797,895	37,489	1,760,406		1,531,251	32,783	1,498,468	
31	W incentive 2011	1,797,895	37,489	1,760,406		1,531,251	32,783	1,498,468	
32	W / O incentive 2012	1,760,406	37,489	1,722,918		1,498,468	32,783	1,465,685	
33	W incentive 2012	1,760,406	37,489	1,722,918		1,498,468	32,783	1,465,685	
34	W / O incentive 2013	1,722,918	37,489	1,685,429	270,350	1,465,685	32,783	1,432,901	230,817
35	W incentive 2013	1,722,918	37,489	1,685,429	270,350	1,465,685	32,783	1,432,901	230,817

Lines continue as new rate years are added.

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

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

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

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

"Ending" is "Beginning" less "Depreciation"

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

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

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

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

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

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

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

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

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

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

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

Projected Revenue Requirement including True-up Adjustment, if applicable			
W / O incentive	2013	254,751	217,535
W incentive	2013	254,751	217,535

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

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			
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		
13.6642%	Clifton and Clifton 500 KV 150 MVAR			13.6642%	addition			13.6642%	addition		
0	capacitor			0				0			
13.6642%				13.6642%				13.6642%	Spare Transformer Addition		
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	1,157,962	6,452,744	140,659	6,312,085	1,012,763	2,238,745	47,339	2,191,406	350,010
7,372,644	161,592	7,211,052	1,157,962	6,452,744	140,659	6,312,085	1,012,763	2,238,745	47,339	2,191,406	350,010

Line

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

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

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

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Project H-1				Project H-2				Project H-3			
b0328.1 51 Build new Meadowbrook-Loudon 500kV circuit (30 of 50 miles)				b0328.1 51 Build new Meadowbrook-Loudon 500kV circuit (30 of 50 miles)				b0328.1 51 Build new Meadowbrook-Loudon 500kV circuit (30 of 50 miles)			
13.6642% 1.5				13.6642% 1.5				13.6642% 1.5			
14.7733% line 2101 v11				14.7733% Line 2030 & 559 v12 & v13				14.7733% Line 580 - Phase 1			
21,850,320				45,089,768				13,669,715			
428,438				884,113				268,034			
6				12				7			
Beginning	Depreciation	Ending	Rev Req	Beginning	Depreciation	Ending	Rev Req	Beginning	Depreciation	Ending	Rev Req
21,850,320	232,070	21,618,250		45,089,768	36,838	45,052,930					
21,850,320	232,070	21,618,250		45,089,768	36,838	45,052,930					
21,618,250	428,438	21,189,812		45,052,930	884,113	44,168,817		13,669,715	122,849	13,546,866	
21,618,250	428,438	21,189,812		45,052,930	884,113	44,168,817		13,669,715	122,849	13,546,866	
21,189,812	428,438	20,761,374		44,168,817	884,113	43,284,704		13,546,866	268,034	13,278,833	
21,189,812	428,438	20,761,374		44,168,817	884,113	43,284,704		13,546,866	268,034	13,278,833	
20,761,374	428,438	20,332,937		43,284,704	884,113	42,400,591		13,278,833	268,034	13,010,799	
20,761,374	428,438	20,332,937		43,284,704	884,113	42,400,591		13,278,833	268,034	13,010,799	
20,332,937	428,438	19,904,499	3,177,491	42,400,591	884,113	41,516,478	6,617,394	13,010,799	268,034	12,742,765	2,027,538
20,332,937	428,438	19,904,499	3,400,637	42,400,591	884,113	41,516,478	7,082,775	13,010,799	268,034	12,742,765	2,170,360

Line

A		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		2,258,844
D		3,785,515		7,882,443		2,414,718
E		(172,381)		(359,353)		(94,854)
F		(172,247)		(359,075)		(93,757)
G		1,06685		1,06685		1,06685
H		(183,905)		(383,377)		(101,195)
I		(183,762)		(383,080)		(100,025)

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

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

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

Line

A		1,952,725		2,540,851		2,748,899
B		2,081,061		2,707,904		2,929,732
C		1,861,919		2,422,652		2,800,961
D		1,990,326		2,589,796		2,994,320
E		(90,805)		(118,199)		52,062
F		(90,735)		(118,108)		64,588
G		1,06685		1,06685		1,06685
H		(96,876)		(126,101)		55,543
I		(96,801)		(126,003)		68,906

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

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

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

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	1,06685	1,06685	1,06685
I	(98,566)	(1,055,946)	19,853
	(98,489)	(1,089,569)	26,134

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

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

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	Project H-10				Project I-1				Project I-2A			
10	b0328.4				b0329				b0329			
11	Upgrade Loudoun 500 kV Substation				Carson-Suffolk 500 kV line + Suffolk 500/230 # 2 transformer + Suffolk - Thrasher 230kV line				Carson-Suffolk 500 kV line + Suffolk 500/230 # 2 transformer + Suffolk - Thrasher 230kV line			
12	Yes				Yes				Yes			
13	51				51				51			
14	13.6642%				13.6642%				13.6642%			
15	1.5				1.5				1.5			
16	14.7733%				14.7733%				14.7733%			
17	3,123,926				2,434,850		Cost associated with below 500 kV elements.		38,614,627		Cost associated with below 500 kV elements.	
18	61,253				47,742				757,150			
19	5				12				6			
20	Beginning	Depreciation	Ending	Rev Req	Beginning	Depreciation	Ending	Rev Req	Beginning	Depreciation	Ending	Rev Req
21												
22												
23												
24												
25												
26					2,434,850	1,989	2,432,861					
27					2,434,850	1,989	2,432,861					
28					2,432,861	47,742	2,385,119					
29					2,432,861	47,742	2,385,119					
30	3,123,926	38,283	3,085,643		2,385,119	47,742	2,337,376		38,614,627	410,123	38,204,504	
31	3,123,926	38,283	3,085,643		2,385,119	47,742	2,337,376		38,614,627	410,123	38,204,504	
32	3,085,643	61,253	3,024,389		2,337,376	47,742	2,289,634		38,204,504	757,150	37,447,355	
33	3,085,643	61,253	3,024,389		2,337,376	47,742	2,289,634		38,204,504	757,150	37,447,355	
34	3,024,389	61,253	2,963,136	470,326	2,289,634	47,742	2,241,892	357,340	37,447,355	757,150	36,690,205	5,822,286
35	3,024,389	61,253	2,963,136	503,531	2,289,634	47,742	2,241,892	382,470	37,447,355	757,150	36,690,205	6,233,433

Line

A		-		417,617	4,358,709
B		-		445,042	4,645,774
C		324,711		398,212	3,498,145
D		347,152		425,652	3,739,926
E		324,711		(19,405)	(860,564)
F		347,152		(19,390)	(905,848)
G		1,06685		1,06685	1,06685
H		346,418		(20,702)	(918,095)
I		370,359		(20,686)	(966,406)

	816,744	336,637	4,904,191
	873,891	361,784	5,267,027

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

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Project K-2				Project L-1a				Project L-1b			
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					
14,628,051	179,265	14,448,786		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	
14,448,786	286,825	14,161,961		10,408,028	210,086	10,197,942		3,009,436	60,239	2,949,197	
14,448,786	286,825	14,161,961		10,408,028	210,086	10,197,942		3,009,436	60,239	2,949,197	
14,161,961	286,825	13,875,137		10,197,942	210,086	9,987,855		2,949,197	60,239	2,888,958	
14,161,961	286,825	13,875,137		10,197,942	210,086	9,987,855		2,949,197	60,239	2,888,958	
13,875,137	286,825	13,588,312	2,163,149	9,987,855	210,086	9,777,769	1,560,489	2,888,958	60,239	2,828,719	450,875
13,875,137	286,825	13,588,312	2,315,454	9,987,855	210,086	9,777,769	1,670,104	2,888,958	60,239	2,828,719	482,584

Line

A		2,474,080		1,882,811		499,793
B		2,636,712		2,006,338		532,805
C		2,410,109		1,739,313		502,446
D		2,576,354		1,859,047		537,069
E		(63,971)		(143,497)		2,663
F		(60,357)		(147,291)		4,464
G		1,06685		1,06685		1,06685
H		(68,248)		(153,090)		2,841
I		(64,392)		(157,138)		4,763

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

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

Line

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

A	4,328,802	1,946,209	2,790,794	3,248,328
B	4,612,737	2,073,794	2,963,622	3,461,854
C	4,097,694	1,855,934	2,732,344	3,131,230
D	4,379,706	1,983,590	2,920,855	3,347,218
E	(231,109)	(90,274)	(48,449)	(117,098)
F	(233,031)	(90,204)	(42,767)	(114,636)
G		1,06685	1,06685	1,06685
H	(249,400)	(96,309)	(51,688)	(124,926)
I	(253,373)	(96,235)	(45,626)	(122,300)

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

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

Line

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

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

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Project R-1				Project R-2				Project R-3			
s0124				s0124				s0124			
Garrisonville 230 kV UG line				Garrisonville 230 kV UG line				Garrisonville 230 kV UG line			
Phase 1				Phase 2				Phase 2			
No	51			No	51			No	51		
13.6642%				13.6642%				13.6642%			
1.25				1.25				1.25			
14.5884%				14.5884%				14.5884%			
91,226,710				32,204,664				13,329,874			
1,788,759				631,464				261,370			
6				6				2			
Beginning	Depreciation	Ending	Rev Req	Beginning	Depreciation	Ending	Rev Req	Beginning	Depreciation	Ending	Rev Req
91,226,710	968,911	90,257,799		32,204,664	342,043	31,862,621		13,329,874	228,699	13,101,175	
91,226,710	968,911	90,257,799		32,204,664	342,043	31,862,621		13,329,874	228,699	13,101,175	
90,257,799	1,788,759	88,469,040		31,862,621	631,464	31,231,157		13,101,175	261,370	12,839,805	2,033,678
90,257,799	1,788,759	88,469,040		31,862,621	631,464	31,231,157		13,101,175	261,370	12,839,805	2,033,678
88,469,040	1,788,759	86,680,281		31,862,621	631,464	30,599,693	4,855,797	13,101,175	261,370	12,839,805	2,033,678
88,469,040	1,788,759	86,680,281		31,862,621	631,464	30,599,693	4,855,797	13,101,175	261,370	12,839,805	2,033,678
86,680,281	1,788,759	84,891,522	13,510,681	31,231,157	631,464	30,599,693	5,141,544	13,101,175	261,370	12,839,805	2,153,563
86,680,281	1,788,759	84,891,522	14,303,589	31,231,157	631,464	30,599,693	5,141,544	13,101,175	261,370	12,839,805	2,153,563

Line

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

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

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

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Project S-1				Project S-2				Project T-1			
s0133				s0133				b0768			
Pleasant View Hamilton 230kV transmission line				Pleasant View Hamilton 230kV transmission line				Glen Carlyn Line 251 GIB substation project			
Loop Line 251 Idylwood -- Arlington into GIS sub											
10				2				6			
Beginning	Depreciation	Ending	Rev Req	Beginning	Depreciation	Ending	Rev Req	Beginning	Depreciation	Ending	Rev Req
84,662,785	345,845	84,316,940						205,578	2,183	203,395	
84,662,785	345,845	84,316,940						205,578	2,183	203,395	
84,316,940	1,660,055	82,656,886		1,298,462	22,278	1,276,184		203,395	4,031	199,364	
84,316,940	1,660,055	82,656,886		1,298,462	22,278	1,276,184		203,395	4,031	199,364	
82,656,886	1,660,055	80,996,831		1,276,184	25,460	1,250,724		199,364	4,031	195,333	
82,656,886	1,660,055	80,996,831		1,276,184	25,460	1,250,724		199,364	4,031	195,333	
80,996,831	1,660,055	79,336,776	12,614,174	1,250,724	25,460	1,225,264	194,622	195,333	4,031	191,302	30,446
80,996,831	1,660,055	79,336,776	13,355,146	1,250,724	25,460	1,225,264	206,064	195,333	4,031	191,302	32,233

Line

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

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

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

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Project V				Project W				Project X			
Yes	b0337			Yes	b0467.2			Yes	b0311		
51	Build Lexington 230kV ring bus			51	Reconductor the Dickerson - Pleasant			51	Reconductor Idylwood to Arlington		
13.6642%				13.6642%	View 230 kV circuit			13.6642%	230 kV		
1.25				1.25				1.25			
14.5884%				14.5884%				14.5884%			
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		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	927,457	5,088,122	102,877	4,985,245	791,097	2,985,068	62,679	2,922,389	466,281
5,930,901	125,633	5,805,269	981,695	5,088,122	102,877	4,985,245	837,651	2,985,068	62,679	2,922,389	493,582

Line

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

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

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

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

Line

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

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

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

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Project AG				2009 Add-1				2009 Add-6			
Yes	b0455			Yes	B0453.3			Yes	B0837		
51	Add 2nd Endless Caverns 230/115kV transformer			51	Add Soweigo 230/115/ kV transformer			51	At Mt. Storm, replace the existing MOD on the 500 kV side of the transformer with a circuit breaker		
13.6642%				13.6642%				13.6642%			
0				1.25				0			
13.6642%				14.5884%				13.6642%			
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		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	516,130	3,138,940	65,794	3,073,145	490,209	725,063	15,278	709,785	113,308
3,302,012	69,699	3,232,313	516,130	3,138,940	65,794	3,073,145	518,918	725,063	15,278	709,785	113,308

Line

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

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

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

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Project AJ				Project AK-1				Project AK-2			
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		
13.6642%				13.6642%				13.6642%			
0				0				0			
13.6642%				13.6642%				13.6642%			
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					
6,033,774	121,792	5,911,982		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		21,791,010	267,047	21,523,963	
5,911,982	121,792	5,790,190	921,294	23,458,515	469,562	22,988,954	3,642,890	21,523,963	427,275	21,096,689	3,339,151
5,911,982	121,792	5,790,190	921,294	23,458,515	469,562	22,988,954	3,642,890	21,523,963	427,275	21,096,689	3,339,151

Line

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

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

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

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

Line

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

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

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

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

Line

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

				678			678					118,375
				678			678					118,375

Virginia Electric and Power Company
ATTACHMENT H-16A
Attachment 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 – TRANSMISSION FORMULA BASED ON 2011
ACTUAL DATA**

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%
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19	Transmission Net Plant		(Line 44 - 30)	\$ 2,464,524
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20	Net Plant Allocator	(Note B)	(Line 19 / 16)	17.0723%
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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
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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
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44	TOTAL Net Property, Plant & Equipment		(Line 31 - 43)	\$ 2,468,042
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Virginia Electric and Power Company
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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	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

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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
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Composite Income Taxes

Income Tax Rates				
131	FIT=Federal Income Tax Rate		Attachment 5	35.00%
132	SIT=State Income Tax Rate or Composite	(Note I)	Attachment 5	6.23%
133	p	(percent of federal income tax deductible for state purposes)	Per State Tax Code	0.00%
134	T	$T=1 - \{[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)\} =$		39.05%
135	T/ (1-T)			64.07%
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
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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
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Notes

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Notes

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

Virginia Electric and Power Company
ATTACHMENT H-16A
Attachment 1 - Accumulated Deferred Income Taxes (ADIT) Worksheet - December 31, 2011

	<i>Only Transmission Related</i>	<i>Plant Related</i>	<i>Labor Related</i>	<i>Total ADIT</i>
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			5.1167%	
Gross Plant Allocator		13.4664%		
End of Year ADIT	(481,090)	6,747	(3,165)	(477,508)
End of Previous Year ADIT (from Sheet 1A-ADIT (3))	(301,292)	9,287	(2,479)	(294,484)
Average Beginning and End of Year ADIT	(391,191)	8,017	(2,822)	(385,996)
End of Year ADIT	(477,508)			
End of Previous Year ADIT	(294,484)			
Average Beginning and End of Year ADIT	(385,996)			

In filing 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	(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		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)		(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.

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

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	0	0	0
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:

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

A	B	C	D	E	F	G
ADIT - 282	Total	Production Or Other	Only Transmission	Plant	Labor	Justification
		Related	Related	Related	Related	
AFC DEFERRED TAX - FUEL CWIP	(15)	(15)				Represents the amount of amortization of AFC in service not allowable for tax.
AFC DEFERRED TAX - FUEL IN SERVICE	14	14				Represents the amount of amortization of AFC in service not allowable for tax.
AFC DEFERRED TAX - PLANT CWIP	(5,382)	(5,382)				Represents the amount of amortization of AFC in service not allowable for tax.
AFC DEFERRED TAX - PLANT IN SERVICE	(25,276)	(8,935)	(16,342)			Represents the amount of amortization of AFC in service not allowable for tax.
AFUDC - DEBT - GENERATION RIDER	-	-				Not applicable to Transmission Cost of Service calculation.
BOOK CAPITALIZED INTEREST CWIP	434			434		Represents the unallowable amount of book interest.
CAP EXPENSE	(8,555)	(8,555)				Capitalized for books and current deduction for tax as repairs.
CAPITAL LEASE	-	-				Not applicable to Transmission Cost of Service calculation.
CASUALTY LOSS	(82,742)			(82,742)		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	287			287		Represents a decrease to tax depreciation (Sec 162) as a result of casualty loss (Sec 165) reduction to tax basis.
COMPUTER SOFTWARE-BOOK AMORT	29,040				29,040	Represents total Book Computer Software Amortization Schedule M addition.
COMPUTER SOFTWARE-CWIP	(6,780)	(6,780)				Represents the allowable "in house" deduction for tax.
COMPUTER SOFTWARE-TAX AMORT	(45,525)				(45,525)	Total tax amortization shown as a schedule M deduction and add back total book amortization.
COST OF REMOVAL	(30,529)	(28,465)	(86)		(1,978)	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	(6,001)	(6,001)				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	(39,021)	(39,021)				Not applicable to Transmission Cost of Service calculation.
DSIT 282 NONOP PLANT NONCURR LIAB - D.C.	-	-				Not applicable to Transmission Cost of Service calculation.
DSIT 282 NONOP 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.	(0)	(0)				Not applicable to Transmission Cost of Service calculation.
DSIT 282 NONOP PLANT NONCURR LIAB N.C.	(2)	(2)				Not applicable to Transmission Cost of Service calculation.
DSIT 282 NONOP PLANT NONCURR LIAB VA	(5,888)	(5,888)				Not applicable to Transmission Cost of Service calculation.
DSIT 282 NONOP PLANT NONCURR LIAB W.V.	(1)	(1)				Not applicable to Transmission Cost of Service calculation.
DSIT 282 OPERATING PLANT NONCURR LIAB D.C.	(164)	(164)				Not applicable to Transmission Cost of Service calculation.
DSIT 282 OPERATING PLANT NONCURR LIAB N.C.	(29,728)	(29,728)				Not applicable to Transmission Cost of Service calculation.
DSIT 282 OPERATING PLANT NONCURR LIAB VA	(242,190)	(242,190)				Not applicable to Transmission Cost of Service calculation.
DSIT 282 OPERATING PLANT NONCURR LIAB W.V.	(17,127)	(17,127)				Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DFIT DEFICIENCY (282)	(18,580)	(18,580)				Not applicable to Transmission Cost of Service calculation.
FAS 109 PLANT DFIT DEFICIENCY (282)	(28,942)	(28,942)				Not applicable to Transmission Cost of Service calculation.
FAS109 PLANT DFIT DEFICIENCY (282) - BEAR GARDEN	(872)	(872)				Not applicable to Transmission Cost of Service calculation.
FAS 109 PLANT DFIT DEFICIENCY (282) - BREMO RIDER	0	0				Not applicable to Transmission Cost of Service calculation.
FAS 109 PLANT DFIT DEFICIENCY (282) - GENERATION R	-	-				Not applicable to Transmission Cost of Service calculation.
FAS 109 PLANT DFIT DEFICIENCY (282) - HALIFAX RIDE	(79)	(79)				Not applicable to Transmission Cost of Service calculation.
FAS 109 PLANT DFIT DEFICIENCY (282) - NAIH RIDER	(7,937)	(7,937)				Not applicable to Transmission Cost of Service calculation.
FAS 109 PLANT DFIT DEFICIENCY (282) - PPT RIDER	(23)	(23)				Not applicable to Transmission Cost of Service calculation.
FAS 109 PLANT DFIT DEFICIENCY (282) - VCHEC RIDER	(3,552)	(3,552)				Not applicable to Transmission Cost of Service calculation.
FAS 109 PLANT DFIT DEFICIENCY (282) - WARREN RIDER	(525)	(525)				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	-	-				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) - NAIH R	(1)	(1)				Not applicable to Transmission Cost of Service calculation.
FAS 109 PLANT DSIT DEFICIENCY D.C. (282) - PP7 RID	(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 D.C. (282) -	-	-				Not applicable to Transmission Cost of Service calculation.
FAS 109 PLANT DSIT DEFICIENCY N.C. (282)	(277)	(277)				Not applicable to Transmission Cost of Service calculation.
FAS 109 PLANT DSIT DEFICIENCY N.C. (282) - BEAR GA	(10)	(10)				Not applicable to Transmission Cost of Service calculation.
FAS 109 PLANT DSIT DEFICIENCY N.C. (282) - BREMO R	(0)	(0)				Not applicable to Transmission Cost of Service calculation.
FAS 109 PLANT DSIT DEFICIENCY N.C. (282) - HALIFAX	(1)	(1)				Not applicable to Transmission Cost of Service calculation.
FAS 109 PLANT DSIT DEFICIENCY N.C. (282) - NAIH R	(89)	(89)				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	(44)	(44)				Not applicable to Transmission Cost of Service calculation.
FAS 109 PLANT DSIT DEFICIENCY N.C. (282) - WARREN	(6)	(6)				Not applicable to Transmission Cost of Service calculation.
FAS 109 PLANT DSIT DEFICIENCY N.C. (282) -	-	-				Not applicable to Transmission Cost of Service calculation.
FAS 109 PLANT DSIT DEFICIENCY VA (282)	(4,155)	(4,155)				Not applicable to Transmission Cost of Service calculation.
FAS 109 PLANT DSIT DEFICIENCY VA (282) - BEAR GARD	(150)	(150)				Not applicable to Transmission Cost of Service calculation.
FAS 109 PLANT DSIT DEFICIENCY VA (282) - BREMO RID	(0)	(0)				Not applicable to Transmission Cost of Service calculation.
FAS 109 PLANT DSIT DEFICIENCY VA (282) - GENERATIO	-	-				Not applicable to Transmission Cost of Service calculation.
FAS 109 PLANT DSIT DEFICIENCY VA (282) - HALIFAX R	(13)	(13)				Not applicable to Transmission Cost of Service calculation.
FAS 109 PLANT DSIT DEFICIENCY VA (282) - NAIH RID	(1,357)	(1,357)				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) - VCHEC RID	(610)	(610)				Not applicable to Transmission Cost of Service calculation.
FAS 109 PLANT DSIT DEFICIENCY VA (282) - WARREN	(90)	(90)				Not applicable to Transmission Cost of Service calculation.
FAS 109 PLANT DSIT DEFICIENCY W.V. (282)	(129)	(129)				Not applicable to Transmission Cost of Service calculation.
FAS 109 PLANT DSIT DEFICIENCY W.V. (282) - BEAR GA	(4)	(4)				Not applicable to Transmission Cost of Service calculation.
FAS 109 PLANT DSIT DEFICIENCY W.V. (282) - BREMO R	0	0				Not applicable to Transmission Cost of Service calculation.
FAS 109 PLANT DSIT DEFICIENCY W.V. (282) - GENERAT	-	-				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	(43)	(43)				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	(18)	(18)				Not applicable to Transmission Cost of Service calculation.
FAS 109 PLANT DSIT DEFICIENCY W.V. (282) - WARREN	(3)	(3)				Not applicable to Transmission Cost of Service calculation.
FIXED ASSETS	(2,858)				(2,858)	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	(64)				(64)	Represents the state impact of IRS Audit adjustments to plant related differences.
FIXED ASSETS - VA	(1,075)				(1,075)	Represents the state impact of IRS Audit adjustments to plant related differences.
FIXED ASSETS - W.V.	(33)				(33)	Represents the state impact of IRS Audit adjustments to plant related differences.
GAIN(LOSS) INTERCO SALES - BOOK/TAX	(107)	(107)				Tax recognizes the intercompany gain/loss over the tax life of the assets.
GOODWILL AMORTIZATION	(0)	(0)				Not applicable to Transmission Cost of Service calculation.
INVOLUNTARY CONVERSION - TELECOMMUNICATIONS	-	-				Represents the difference between book and tax related to the disposal of telecommunication equipment.
LIBERALIZED DEPRECIATION - FUEL	(7,501)	(7,501)				Recognized for tax purposes when utilized.
LIBERALIZED DEPRECIATION - FUEL CWIP	(0)	(0)				Represents difference between book burn of nuclear fuel based on usage vs. tax depreciation.
LIBERALIZED DEPRECIATION - PLANT ACUFULE	(3,038,328)	(2,530,992)	(464,745)		(42,591)	Difference between book and tax depreciation taking in consideration flow-through and ARAM.
LIBERALIZED DEPRECIATION - PLANT LAND FUTURE USE	290	290				Not applicable to Transmission Cost of Service calculation.
LIBERALIZED DEPRECIATION - PLANT LAND NON UTILITY	(525)	(525)				Not applicable to Transmission Cost of Service calculation.
LIBERALIZED DEPRECIATION - PLANT OPER LAND	791	791				Not applicable to Transmission Cost of Service calculation.
LIBERALIZED DEPRECIATION - PLANT OTHER	(180,876)	(180,876)				Not applicable to Transmission Cost of Service calculation.
LIBERALIZED DEPRECIATION - PLANT FUTURE USE	(4)	(4)				Not applicable to Transmission Cost of Service calculation.
LIBERALIZED DEPRECIATION - PLANT NON UTILITY	22	22				Not applicable to Transmission Cost of Service calculation.
REG ASSET PLANT ABANDONMENT	-	-				Not applicable to Transmission Cost of Service calculation.
RESEARCH AND DEVELOPMENT	(1,874)	(1,874)				Not applicable to Transmission Cost of Service calculation.
LIBERALIZED DEPRECIATION - PLANT ACUFULE	183,806	183,806				Difference between book and tax depreciation taking in consideration flow-through and ARAM.
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.

ATTACHMENT H-16A

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

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	0	0	0	0	
Total	(3,564,290)	(2,936,011)	(481,173)	(86,051)	(61,054)	

Instructions for Account 282:

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

A	B	C	D	E	F	G
ADIT-283	Total	Production Or Other	Only Transmission	Plant	Labor	Justification
		Related	Related	Related	Related	
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 POUR OVER	(31,695)	(31,695)	-	-	-	Not applicable to Transmission Cost of Service calculation.
DECOMMISSIONING	(110)	(110)	-	-	-	Not applicable to Transmission Cost of Service calculation.
DECOMMISSIONING TRUST - UNREALIZED GAIN/LOSS - NC	(74,057)	(74,057)	-	-	-	Not applicable to Transmission Cost of Service calculation.
DECOMMISSIONING TRUST BOOK INCOME	(330,993)	(330,993)	-	-	-	Not applicable to Transmission Cost of Service calculation.
DEFERRED FUEL EXPENSE	(42,664)	(42,664)	-	-	-	Not applicable to Transmission Cost of Service calculation.
DEFERRED FUEL EXPENSE - OTHER	(5,568)	(5,568)	-	-	-	Not applicable to Transmission Cost of Service calculation.
DEFERRED FUEL EXPENSE - OTHER CURRENT	(10,326)	(10,326)	-	-	-	Not applicable to Transmission Cost of Service calculation.
DEFERRED FUEL EXPENSE CURRENT	(87,180)	(87,180)	-	-	-	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 190 NONOPERATING CURRENT ASSET	(685)	(685)	-	-	-	Not applicable to Transmission Cost of Service calculation.
DFIT 190 NONOPERATING NONCURR ASSET	(25,230)	(25,230)	-	-	-	Not applicable to Transmission Cost of Service calculation.
DFIT 190 NONOPERATING PLANT NONCURR ASSET	(0)	(0)	-	-	-	Not applicable to Transmission Cost of Service calculation.
DFIT 190 OPERATING CURRENT ASSET	(6,853)	(6,853)	-	-	-	Not applicable to Transmission Cost of Service calculation.
DFIT 190 OPERATING NONCURR ASSET	(2,742)	(2,742)	-	-	-	Not applicable to Transmission Cost of Service calculation.
DFIT 190 OPERATING NONCURRENT ASSET	-	-	-	-	-	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	(2,713)	(2,713)	-	-	-	Not applicable to Transmission Cost of Service calculation.
DOE SETTLEMENT CURRENT	(23,852)	(23,852)	-	-	-	Not applicable to Transmission Cost of Service calculation.
DSIT 283 NONOP CURRENT LIABILITY - D.C.	(0)	(0)	-	-	-	Not applicable to Transmission Cost of Service calculation.
DSIT 283 NONOP CURRENT LIABILITY - N.C.	(1)	(1)	-	-	-	Not applicable to Transmission Cost of Service calculation.
DSIT 283 NONOP CURRENT LIABILITY - VA.	(20)	(20)	-	-	-	Not applicable to Transmission Cost of Service calculation.
DSIT 283 NONOP CURRENT LIABILITY - W.V.	(1)	(1)	-	-	-	Not applicable to Transmission Cost of Service calculation.
DSIT 283 NONOP NONCURR LIABILITY - D.C.	(9)	(9)	-	-	-	Not applicable to Transmission Cost of Service calculation.
DSIT 283 NONOP NONCURR LIABILITY - N.C.	(1,454)	(1,454)	-	-	-	Not applicable to Transmission Cost of Service calculation.
DSIT 283 NONOP NONCURR LIABILITY - VA.	(21,475)	(21,475)	-	-	-	Not applicable to Transmission Cost of Service calculation.
DSIT 283 NONOP NONCURR LIABILITY - W.V.	(658)	(658)	-	-	-	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.	(41)	(41)	-	-	-	Not applicable to Transmission Cost of Service calculation.
DSIT 283 OP OTHER NONCURR LIAB N.C.	(6,865)	(6,865)	-	-	-	Not applicable to Transmission Cost of Service calculation.
DSIT 283 OP OTHER NONCURR LIAB VA	(101,411)	(101,411)	-	-	-	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.	(3,110)	(3,110)	-	-	-	Not applicable to Transmission Cost of Service calculation.
DSIT 283 OPERATING CURRENT LIABILITY D.C.	(14)	(14)	-	-	-	Not applicable to Transmission Cost of Service calculation.
DSIT 283 OPERATING CURRENT LIABILITY N.C.	(2,241)	(2,241)	-	-	-	Not applicable to Transmission Cost of Service calculation.
DSIT 283 OPERATING CURRENT LIABILITY VA	(33,110)	(33,110)	-	-	-	Not applicable to Transmission Cost of Service calculation.
DSIT 283 OPERATING CURRENT LIABILITY W.V.	(1,314)	(1,314)	-	-	-	Not applicable to Transmission Cost of Service calculation.
EARNST MONEY	-	-	-	-	-	Represents advances not recognized for tax.
EMISSIONS ALLOWANCES	19,911	19,911	-	-	-	Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DFIT GROSSUP (283)	(28,047)	(28,047)	-	-	-	Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DFIT GROSSUP (283) - BEAR GARDEN	(558)	(558)	-	-	-	Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DFIT GROSSUP (283) - BREMO RIDER	(0)	(0)	-	-	-	Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DFIT GROSSUP (283) - GENERATION RIDE	-	-	-	-	-	Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DFIT GROSSUP (283) - HALIFAX RIDER	(50)	(50)	-	-	-	Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DFIT GROSSUP (283) - NAIH RIDER	(5,076)	(5,076)	-	-	-	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) - VCHEC RIDER	(2,274)	(2,274)	-	-	-	Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DFIT GROSSUP (283) - VCHEC RIDER CUR	-	-	-	-	-	Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DFIT GROSSUP (283) - VCHEC RIDER NON	-	-	-	-	-	Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DFIT GROSSUP (283) - WARREN RIDER	(336)	(336)	-	-	-	Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP DC	(2)	(2)	-	-	-	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 - BREMO RIDER	0	0	-	-	-	Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP DC - GENERATION RIDER	-	-	-	-	-	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 - NAIH RIDER	(1)	(1)	-	-	-	Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP DC - PP7 RIDER	(0)	(0)	-	-	-	Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP DC - VCHEC RIDER	0	0	-	-	-	Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP DC - VCHEC RIDER CURR	-	-	-	-	-	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	(323)	(323)	-	-	-	Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP NC - BEAR GARDEN RIDER	(7)	(7)	-	-	-	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	-	-	-	-	-	Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP NC - HALIFAX RIDER	(1)	(1)	-	-	-	Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP NC - NAIH RIDER	(57)	(57)	-	-	-	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	(28)	(28)	-	-	-	Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP NC - VCHEC RIDER CURR	-	-	-	-	-	Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP NC - VCHEC RIDER NONCURR	-	-	-	-	-	Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP NC - WARREN RIDER	(4)	(4)	-	-	-	Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP VA	(4,801)	(4,801)	-	-	-	Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP VA - BEAR GARDEN RIDER	(96)	(96)	-	-	-	Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP VA - BREMO RIDER	(0)	(0)	-	-	-	Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP VA - GENERATION RIDER	-	-	-	-	-	Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP VA - HALIFAX RIDER	(9)	(9)	-	-	-	Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP VA - NAIH RIDER	(868)	(868)	-	-	-	Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP VA - PP7 RIDER	(2)	(2)	-	-	-	Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP VA - VCHEC RIDER	(391)	(391)	-	-	-	Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP VA - VCHEC RIDER CURR	-	-	-	-	-	Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP VA - VCHEC RIDER NONCUR	-	-	-	-	-	Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP VA - WARREN RIDER	(57)	(57)	-	-	-	Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP WV	(148)	(148)	-	-	-	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.

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)		(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 ADIT-190	B Total	C Production Or Other Related	D Only Transmission Related	E Plant Related	F Labor Related	G Justification
ADIT - 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 filled.
INT STOR SURRY	567	567				Books recognizes the expense as incurred. For tax the deduction is recognized when the casks are filled.
LONG TERM DISABILITY RESERVE	6,550			6,550		Book estimate accrued and expensed; tax deduction when paid.
METERS	7,162	7,162				Books pre-capitalize when purchased; tax purposes when installed.
NUCLEAR FUEL - PERMANENT DISPOSAL	(19)	(19)				Books estimate expense, tax deduction taken when paid.
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	(62)	(62)				Represents the amount of amortization of AFC in service not allowable for tax.
AFC DEFERRED TAX - PLANT CWIP	(8,343)	(8,343)				Represents the amount of amortization of AFC in service not allowable for tax.
AFC DEFERRED TAX - PLANT IN SERVICE	(19,808)	(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	(34,586)				(34,586)	Total tax amortization shown as a schedule M deduction and add back total book amortization.
COST OF REMOVAL	(51,375)	(46,347)	(3,079)		(1,949)	Represents the actual cost of removal allowable for tax over the accrued amount.
DECOMMISSIONING	(0)	(0)				Tax deduction for funding 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	0	0	0	
Total	(3,397,552)	(3,004,841)	(301,371)	(41,008)	(50,332)	

Instructions for Account 282:

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

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

Directly Assigned Property Taxes \$ 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	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)	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

Electric / Non-electric Cost Support				2011 - Actuals															
Line #s	Descriptions	Notes	Page #'s & Instructions	Previous Year	Current Year												Average	Non-electric Portion	Details
				Form 1 Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Form 1 Dec			
Plant Allocation Factors																			
8	Electric Plant In Service	(Notes A & C)	p207.104g/Plant-Acc. Deprc Wkst	23,132,350	23,190,128	23,293,775	23,313,499	23,461,683	24,296,261	24,888,777	24,959,530	25,049,090	25,165,185	25,252,703	25,306,755	25,343,519	24,357,943	0	
15	Accumulated Depreciation (Total Electric Plant)	(Notes A & C)	p219.29c	9,576,016	9,763,513	9,800,189	9,798,086	9,840,150	9,891,045	9,908,572	9,953,874	10,003,050	10,049,831	10,086,616	10,117,382	10,199,756	9,922,160	0	
12	Accumulated Intangible Amortization	(Notes A & C)	p205.21c	145,945	141,603	143,308	134,234	135,947	137,636	130,058	131,710	133,376	134,079	135,793	137,531	108,756	134,613	0	Respondent is Electric Utility only.
13	Accumulated Common Amortization - Electric	(Notes A & C)	p356	-	-	-	-	-	-	-	-	-	-	-	-	-	0		
14	Accumulated Common Plant Depreciation - Electric	(Notes A & C)	p356	-	-	-	-	-	-	-	-	-	-	-	-	-	0		
Plant In Service																			
21	Transmission Plant In Service	(Notes A & C)	p207.58g/Trans.Input Sht	3,063,557	3,079,473	3,147,621	3,151,027	3,268,614	3,440,501	3,568,542	3,611,079	3,648,681	3,687,339	3,703,464	3,726,203	3,814,455	3,454,658	0	
15	Generator Step-Ups	(Notes A & C)	Trans. Input Sht	183,937	183,940	185,593	185,593	185,951	194,717	194,784	194,787	196,508	196,553	196,387	196,346	201,447	192,042	0	
23	Generator Interconnection Facilities	(Notes A & C)	Input Sht	23,806	23,806	23,806	23,806	23,806	23,806	23,806	23,806	23,806	23,806	23,806	23,806	39,565	25,018	0	
25	General & Intangible	(Notes A & C)	p205.5.g & p207.99.g/G&I Wkst	804,075	829,340	834,618	828,208	828,678	838,880	836,486	833,586	835,644	839,997	840,556	844,912	813,776	831,443	0	
26	Common Plant (Electric Only)	(Notes A & C)	p356	-	-	-	-	-	-	-	-	-	-	-	-	-	0		
Accumulated Depreciation																			
32	Transmission Accumulated Depreciation	(Notes A & C)	p219.25.c/Trans.Input Sht	819,847	826,609	829,938	816,486	820,266	839,186	840,905	845,118	848,777	852,976	852,341	856,037	861,443	839,225	0	
33	Transmission Accumulated Depreciation - Generator Step-Ups	(Notes A & C)	GSU Input Sht	39,320	39,630	39,942	40,255	40,568	40,895	41,223	41,551	41,882	42,213	42,543	42,874	43,213	41,239	0	
34	Transmission Accumulated Depreciation - Interconnection Facilities	(Notes A & C)	Input Sht	4,822	4,862	4,902	4,942	4,983	5,023	5,063	5,104	5,144	5,184	5,225	5,265	5,331	5,065	0	
36	Accumulated General Depreciation	(Notes A & C)	p219.28.b	298,118	303,897	305,618	307,419	309,172	311,188	312,626	308,420	309,503	311,331	313,110	315,148	310,863	308,955	0	
Materials and Supplies																			
50	Undistributed Stores Exp	(Notes A & R)	p227.6c & 16.c	-	-	-	-	-	-	-	-	-	-	-	-	-	0	Respondent is Electric Utility only.	
Allocated General & Common Expenses																			
68	Common Plant O&M	(Note A)	p356	-	-	-	-	-	-	-	-	-	-	-	-	-	0		
Depreciation Expense																			
86	Depreciation-Transmission	(Note A)	p336.7.b&c	-	-	-	-	-	-	-	-	-	-	-	-	-	69,477	0	
91	Depreciation-General	(Note A)	p336.7.b&c	-	-	-	-	-	-	-	-	-	-	-	-	-	26,018	0	
92	Depreciation-Intangible	(Note A)	p336.1d&e/Attachment 5	-	-	-	-	-	-	-	-	-	-	-	-	-	20,310	0	
87	Depreciation - Generator Step-Ups	(Note A)	p336.1d&e/Attachment 5	-	-	-	-	-	-	-	-	-	-	-	-	-	3,893	0	Respondent is Electric Utility only.
88	Depreciation - Interconnection Facilities	(Note A)	p336.11.b	-	-	-	-	-	-	-	-	-	-	-	-	-	510	0	
96	Common Depreciation - Electric Only	(Note A)	p356 or p336.11d	-	-	-	-	-	-	-	-	-	-	-	-	-	0	0	
97	Common Amortization - Electric Only	(Note A)	p356 or p336.11d	-	-	-	-	-	-	-	-	-	-	-	-	-	0	0	

O&M Expenses				2011 - Actuals															
Line #s	Descriptions	Notes	Page #'s & Instructions	Previous Year	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)	p321.112.b/Trans. Input Sht	-	2,409	2,343	3,447	2,580	3,873	5,813	2,695	5,010	5,341	3,201	3,794	4,188	44,694	73,070	Excludes PJM admin & O&E ancillary revenue
64	Generator Step-Ups	(Note A)	Input Sheet	-	-	-	-	-	-	-	-	-	-	-	-	15	0	reimbursements, VA Sales & Use Tax, trans. deferrals,	
65	Transmission by Others	(Note A)	p321.96.b	-	(1,520)	(1,521)	(1,521)	(1,521)	(1,521)	(1,333)	(2,256)	(1,464)	1,411	(1,469)	(1,384)	(1,167)	(15,266)	0	and charges for generation-related ancillary services.

Wages & Salary				2011 - Actuals															
Line #s	Descriptions	Notes	Page #'s & Instructions	Previous Year	Current Year												Totals	Non-electric Portion	Details
				Form 1 Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Form 1 Dec			
4	Total Wage Expense	(Note A)	p354.28b/Trans. Wkst	-	-	-	-	-	-	-	-	-	-	-	-	-	616,605	0	
5	Total A&G Wages Expense	(Note A)	p354.27b/Trans. Wkst	-	-	-	-	-	-	-	-	-	-	-	-	-	136,235	0	
1	Transmission Wages	(Note A)	p354.21b/Trans. Wkst	-	-	-	-	-	-	-	-	-	-	-	-	-	24,588	0	
2	Generator Step-Ups	(Note A)	Trans. Wkst	-	-	-	-	-	-	-	-	-	-	-	-	-	9	0	

Transmission / Non-transmission Cost Support				2011 - Actuals															
Line #s	Descriptions	Notes	Page #'s & Instructions	Previous Year	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 & O)	p214.47.d	4,902	4,902	8,180	8,180	8,180	8,180	8,180	8,180	8,180	8,180	8,180	8,180	8,180	7,676	4,158	Specific identification based on plant records. The following plant investments are included:
																Form 1 Amount	7,676	4,158	Enter Details
																Transmission Related	3,517	4,158	Chickahominy-Skiffes Creek; Hayes-Yorktown; Ox-Occoquan; Pohick-Van Dom; Trans Substation Skiffes Creek; Transmission Easements Pender Oakton, Yorktown

EPRI Dues Cost Support						
Line #s	Descriptions	Notes	Page #'s & Instructions	Form 1 Amount	EPRI Dues	Details
				73	Less EPRI Dues	(Note D)

Regulatory Expense Related to Transmission Cost Support

Line #s	Descriptions	Notes	Page #'s & Instructions	Form 1 Amount	Transmission Related	Non-transmission Related	Details
71	Allocated General & Common Expenses Less Regulatory Commission Exp Account 928 Directly Assigned A&G	(Note E)	p323.189b/Attachment 5	\$ 28,466		28,466	See FEREC Form 1 pages 350-351.
77	Regulatory Commission Exp Account 928	(Note G)	p323.189b/Attachment 5			0	

Safety Related Advertising Cost Support

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

MultiState Workpaper

Line #s	Descriptions	Notes	Page #'s & Instructions	State 1	State 2	State 3	State 4	State 5	Details
132	Income Tax Rates SIT-State Income Tax Rate or Composite	(Note I)		Va 5.62%	NC 0.381%	Wva 0.23%			Enter Calculation 6.23%

Education and Out Reach Cost Support

Line #s	Descriptions	Notes	Page #'s & Instructions	Form 1 Amount	Education & Outreach	Other	Details
78	Directly Assigned A&G General Advertising Exp Account 930.1	(Note K)	p323.191b	4,521	0	4,521	

Excluded Plant Cost Support

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

Transmission Related Account 242 Reserves

Line #s	Descriptions	Notes	Page #'s & Instructions	Beginning Year Balance	End of Year Balance	Average Balance	Allocation	Transmission Related Amount	Details
47	Transmission Related Account 242 Reserves (exclude current year environmental site related reserves)			Enter \$	Enter \$				
	Directly Assignable to Transmission			\$ 4,580	\$ 6,331	\$ 5,456	100%	5,456	
	Labor Related, General plant related or Common Plant related			\$ 594	\$ 1,344	\$ 969	5.117%	50	
	Plant Related			\$ 3,659	\$ 3,521	\$ 3,590	13.47%	483	
	Other			\$ 194,098	\$ 237,881	\$ 215,989	0.00%	-	
	Total Transmission Related Reserves			\$ -	\$ -	\$ -		5,989	To line 47

Prepayments

Line #s	Descriptions	Notes	Page #'s & Instructions	Beginning Year Balance	End of Year Balance	Average Balance	To Line 48	Description of the Prepayments
48	Prepayments							
	Wages & Salary Allocator			\$ 46	\$ 46	\$ 46	5.117%	2
	Pension Liabilities, if any, in Account 242			\$ -	\$ -	\$ -		
	Prepayments			\$ 62,670	\$ 22,356	\$ 42,513	5.117%	2,175
	Prepaid Pensions if not included in Prepayments					\$ -	5.117%	

Outstanding Network Credits Cost Support

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

Extraordinary Property Loss

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

Interest on Outstanding Network Credits Cost Support

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

Facility Credits under Section 30.9 of the PJM OATT.

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

PJM Load Cost Support

Line #s	Descriptions	Notes	Page #'s & Instructions	1 CP Peak	Description & PJM Documentation
169	Network Zonal Service Rate	(Note L)	PJM Data	Enter 19,140.0	

A&G Expenses - Other Post Employment Benefits

Line #s	Descriptions	Notes	Page #'s & Instructions	Amount
	Total A&G Expenses		p323.197b	416,086
	Less OPEB Current Year			(22,651)
	Plus: Stated OPEB (2008 actual)		Fixed (2008 actual)	27,658
69	Current Year Total A&G Expenses			421,093

Interest on Long-Term Debt

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

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

The True-Up Adjustment component of the Formula Rate for each Rate Year beginning with 2010 shall be determined as follows: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*L.5)		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)

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

Project E				Project G-1				Project G-2				
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				13,669,715					
17	428,438				884,113				268,034					
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		13,669,715	122,849	13,546,866			
29	21,618,250	428,438	21,189,812		45,052,930	884,113	44,168,817		13,669,715	122,849	13,546,866			
30	21,189,812	428,438	20,761,374	3,541,753	44,168,817	884,113	43,284,704	7,374,285	13,546,866	268,034	13,278,833	2,258,844		
31	21,189,812	428,438	20,761,374	3,785,515	44,168,817	884,113	43,284,704	7,882,443	13,546,866	268,034	13,278,833	2,414,718		

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	2,258,844
D		3,785,515		7,882,443	2,414,718
E		(172,381)		(359,353)	(94,854)
F		(172,247)		(359,075)	(93,757)
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				
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 124			16.0047%	Line 114			16.0047%	Clevenger DP/580				
16	11,317,500				14,682,570				16,900,800					
17	221,912				287,894				331,388					
18	4				6				9					
19	Beginning	Depreciation	Ending	Rev Req	Beginning	Depreciation	Ending	Rev Req	Beginning	Depreciation	Ending	Rev Req		
20														
21														
22														
23														
24														
25														
26														
27														
28	11,317,500	157,188	11,160,313		14,682,570	155,942	14,526,628		16,900,800	96,655	16,804,145			
29	11,317,500	157,188	11,160,313		14,682,570	155,942	14,526,628		16,900,800	96,655	16,804,145			
30	11,160,313	221,912	10,938,401	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			
11	Yes	b0328.1			Yes	b0328.1			Yes	b0328.3		
12	51	Build new Meadowbrook-Loudon 500kV circuit			51	Build new Meadowbrook-Loudon 500kV circuit			51	Upgrade Mt Storm 500 kV Substation		
13	14.8426%	(30 of 50 miles)			14.8426%	(30 of 50 miles)			14.8426%			
14	1.5				1.5				1.5			
15	16.0047%	Line 580 - Phase 2			16.0047%	Line 535			16.0047%			
16	11,362,770				87,395,367				13,732,486			
17	222,799				1,713,635				269,264			
18	12				4				5			
19	Beginning	Depreciation	Ending	Rev Req	Beginning	Depreciation	Ending	Rev Req	Beginning	Depreciation	Ending	Rev Req
20												
21												
22												
23												
24												
25												
26												
27												
28	11,362,770	9,283	11,353,487		87,395,367	1,213,825	86,181,542	10,338,313	13,732,486	168,290	13,564,196	1,434,392
29	11,362,770	9,283	11,353,487		87,395,367	1,213,825	86,181,542	11,052,729	13,732,486	168,290	13,564,196	1,533,524
30	11,353,487	222,799	11,130,687	1,891,413	87,395,367	1,213,825	86,181,542	11,052,729	13,732,486	168,290	13,564,196	1,533,524
31	11,353,487	222,799	11,130,687	2,022,060	87,395,367	1,213,825	86,181,542	11,052,729	13,732,486	168,290	13,564,196	1,533,524

Line:

A		1,983,802		11,328,090	1,415,784
B		2,114,378		12,074,022	1,509,027
C		1,891,413		10,338,313	1,434,392
D		2,022,060		11,052,729	1,533,524
E		(92,389)		(989,777)	18,609
F		(92,318)		(1,021,293)	24,496
G		-		-	-
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-10					Project I-1					Project I-2A							
11	Yes	b0328.4			Yes	b0329			Yes	b0329							
12	51	Upgrade Loudoun 500 kV Substation			51	Carson-Suffolk 500 kV line +			51	Carson-Suffolk 500 kV line +							
13	14.8426%				14.8426%	Suffolk 500/230 # 2 transformer +			14.8426%	Suffolk 500/230 # 2 transformer +							
14	1.5				1.5	Suffolk - Thrasher 230kV line			1.5	Suffolk - Thrasher 230kV line							
15	16.0047%				16.0047%				16.0047%								
16	3,108,692				2,434,850	Cost associated with below 500 kV elements.			38,614,627	Cost associated with below 500 kV elements.							
17	60,955				47,742				757,150								
18	5				12				6								
19	Beginning	Depreciation	Ending	Rev Req	Beginning	Depreciation	Ending	Rev Req	Beginning	Depreciation	Ending	Rev Req					
20																	
21																	
22																	
23																	
24																	
25																	
26					2,434,850	1,989	2,432,861										
27					2,434,850	1,989	2,432,861										
28					2,432,861	47,742	2,385,119										
29					2,432,861	47,742	2,385,119										
30	3,108,692	38,097	3,070,595	324,711	2,385,119	47,742	2,337,376	398,212	38,614,627	410,123	38,204,504	3,498,145					
31	3,108,692	38,097	3,070,595	347,152	2,385,119	47,742	2,337,376	425,652	38,614,627	410,123	38,204,504	3,739,926					

Line:

A	-	417,617	4,358,709
B	-	445,042	4,645,774
C	324,711	398,212	3,498,145
D	347,152	425,652	3,739,926
E	324,711	(19,405)	(860,564)
F	347,152	(19,390)	(905,848)
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 I-2B				Project J				Project K-1				
10	Yes	b0329		Yes	b0512			No				
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 51	Loudoun Bank # 2 transformer replacement			No 51	Ox Bank # 1 transformer replacement			No 51	Ox Bank # 1 transformer replacement		
14.8426%				14.8426%				14.8426%			
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			
No				No				No			
51	Ox Bank # 2 transformer replacement			51	Yadkin Bank # 2 transformer replacement			51	Carson Bank # 1 transformer replacement		
14.8426%				14.8426%				14.8426%			
1.5				1.5				1.5			
16.0047%				16.0047%				16.0047%			
11,501,538				16,559,471				19,004,867			
225,520				324,696				372,644			
3				6				5			
Beginning	Depreciation	Ending	Rev Req	Beginning	Depreciation	Ending	Rev Req	Beginning	Depreciation	Ending	Rev Req
11,501,538	178,537	11,323,001		16,559,471	175,877	16,383,594		19,004,867	232,903	18,771,964	
11,501,538	178,537	11,323,001		16,559,471	175,877	16,383,594		19,004,867	232,903	18,771,964	
11,323,001	225,520	11,097,481		16,559,471	175,877	16,383,594		19,004,867	232,903	18,771,964	
11,323,001	225,520	11,097,481		16,559,471	175,877	16,383,594		19,004,867	232,903	18,771,964	
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
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			
No				No				No			
51	Lexington Bank # 1 transformer			51	Dooms Bank # 7 transformer			51	Valley Bank # 1 transformer		
14.8426%	replacement			14.8426%	replacement			14.8426%	replacement		
1.5				1.5				1.5			
16.0047%				16.0047%				16.0047%			
10,177,175				18,885,637				12,056,414			
199,552				370,307				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	
10,177,175	8,315	10,168,860	71,229	18,885,637	138,865	18,746,772	1,186,168	12,056,414	9,850	12,046,564	
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	2,006,875
								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						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	3,132,832	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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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	73,110,977		50,091,495
108,763	89	108,674	761	75,695	309	75,386	2,645	77,197,992	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.

ATTACHMENT A

PART 3 – IMPACT OF ADJUSTMENT TO PROJECT 1-2A CARSON – SUFFOLK BELOW – 500 KV ELEMENTS COST

Impact of Adjustment to Project I-2A
Carson - Suffolk Below 500 kV Elements Cost^A
2013 Annual Update
(Dollars)

Line No.	Description	(1) Schedule 12 Charge Component Rev Req with Incentive	(2) Schedule 12 Credit Component Rev Req without Incentive	(3) Schedule 12 Net Charge Component Rev Req (3) = (1) - (2)
Revenue Requirement Before True-up Adjustment:				
1	Before Correction Case as Posted ^B	\$ 6,219,112.00	\$ 5,808,910.00	\$ 410,202.00
2	Correction Case ^C	\$ 6,233,433.00	\$ 5,822,286.00	\$ 411,147.00
3	Increase in Net Charge (2) - (1)			<u>\$ 945.00</u>
True-up Adjustment:				
4	Before Correction Case as Posted ^D	\$ (975,573.00)	\$ (926,669.00)	\$ (48,904.00)
5	Correction Case ^E	\$ (966,406.00)	\$ (918,095.00)	\$ (48,311.00)
6	Increase in Net Charge (5) - (4)			<u>\$ 593.00</u>
7	Total Increase in Net Charge (3) + (6)			<u><u>\$ 1,538.00</u></u>

Notes:

- A The cost of this project, which is reflected in Attachment 7 of the formula, increased by \$88,715 from \$38,525,912 to \$38,614,627.
- B Column 1 and 2 amounts are taken from Attachment 7, Page 32, Lines 34 and 35 of Dominion's formula rate update posting made on www.pjm.com on September 12, 2012. This posting is available at the following hyperlink:
<http://www.pjm.com/~media/markets-ops/trans-service/20120912-virginia-electric-and-power-company-formula-rate-2013-annual-update.ashx>.
- C Column 1 and 2 amounts are taken from Attachment A, Part 1 of the 2013 Informational Filing. Within Part 1, see Attachment 7, Page 32, Lines 34 and 35.
- D Column 1 and 2 amounts are taken from Attachment 7, Page 32, Lines H and I of the hyperlink cited in Note B.
- E Column 1 and 2 amounts are taken from Attachment A, Part 1 of the 2013 Informational Filing. Within Part 1, see Attachment 7, Page 32, Lines H and I.

ATTACHMENT B

ATTACHMENT B

PART 1 – CALCULATION OF THE ONE-TIME CREDIT TO TRUE-UP ADJUSTMENT REQUIRED UNDER THE AUDIT

Calculation of the One-time Credit to True-up Adjustment per Audit (Docket No. FA11-4-000)
(Dollars)

Line #			\$	
1	2009 Actual ATRR used to Calculate True-up Adjustment for 2009	Note A	278,736,000	
2	Revised 2009 Actual ATRR used to Calculate True-up Adjustment for 2009	Note B	278,591,000	
3	Change in 2009 Actual ATRR due to Audit	Line 2 - Line 1	(145,000)	
4	2010 Actual ATRR used to Calculate True-up Adjustment for 2010	Note C	347,123,000	
5	Revised 2010 Actual ATRR used to Calculate True-up Adjustment for 2010	Note D	347,104,000	
6	Change in 2010 Actual ATRR due to Audit for 2010	Line 5 - Line 4	(19,000)	
7	Total Change in ATRR before Interest	Line 3 + Line 6	(164,000)	
8	Calculated Interest	Note E	(22,305)	
9	One-time Credit to True-up Adjustment per Audit (Docket No. FA11-4-000)		186,305	

Notes:

- A See Attachment C, Part 1. The "2009 Actual ATRR" (un-revised) shown here is from Line 168 of the VEPCO Attachment H-16 A Formula Rate - Appendix A that was used to calculate the 2009 True-Up, included in Attachment A at Page 4 of 38 (located in the second half of Attachment A) of the January 12, 2011 VEPCO Informational Filing of 2011 Annual Update Docket No. ER09-545-000.
- B See Attachment D, Part 3. The "Revised 2009 Actual ATRR" shown here is from Line 168 of the VEPCO Attachment H-16 A Formula Rate - Appendix A for 2009 with audit adjustments included.
- C See Attachment C, Part 2. The "2010 Actual ATRR" (un-revised) shown here is from Line 168 of the VEPCO Attachment H-16 A Formula Rate - Appendix A that was used to calculate the 2010 True-Up, included in Attachment A at Page 4 of 42 (located in the second half of Attachment A) of the January 12, 2012 VEPCO Informational Filing of 2012 Annual Update Docket No. ER09-545-000.
- D See Attachment D, Part 4. The "Revised 2010 Actual ATRR" shown here is from Line 168 of the VEPCO Attachment H-16 A Formula Rate - Appendix A for 2010 with audit adjustments included.
- E See Attachment B, Part 2.

ATTACHMENT B

PART 2 – INTEREST COMPONENT OF THE ONE-TIME CREDIT TO TRUE-UP ADJUSTMENT

**Interest Component of the One-time Credit to True-up per Audit (Docket No. FA11-4-000) 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)
2009	July	0.0028	\$ (145,000)	\$ -	\$ -	\$ (145,000)	\$ (406)
2009	August	0.0028	\$ (145,000)	\$ -	\$ -	\$ (145,000)	\$ (406)
2009	September	0.0027	\$ (145,000)	\$ -	\$ -	\$ (145,000)	\$ (392)
2009	October	0.0028	\$ (145,000)	\$ (1,204)	\$ (1,204)	\$ (146,204)	\$ (409)
2009	November	0.0027	\$ (145,000)	\$ -	\$ (1,204)	\$ (146,204)	\$ (395)
2009	December	0.0028	\$ (145,000)	\$ -	\$ (1,204)	\$ (146,204)	\$ (409)
2010	January	0.0028	\$ (145,000)	\$ (1,213)	\$ (2,417)	\$ (147,417)	\$ (413)
2010	February	0.0025	\$ (145,000)	\$ -	\$ (2,417)	\$ (147,417)	\$ (369)
2010	March	0.0028	\$ (145,000)	\$ -	\$ (2,417)	\$ (147,417)	\$ (413)
2010	April	0.0027	\$ (145,000)	\$ (1,194)	\$ (3,611)	\$ (148,611)	\$ (401)
2010	May	0.0028	\$ (145,000)	\$ -	\$ (3,611)	\$ (148,611)	\$ (416)
2010	June	0.0027	\$ (145,000)	\$ -	\$ (3,611)	\$ (148,611)	\$ (401)
2010	July	0.0028	\$ (164,000)	\$ (1,219)	\$ (4,830)	\$ (168,830)	\$ (473)
2010	August	0.0028	\$ (164,000)	\$ -	\$ (4,830)	\$ (168,830)	\$ (473)
2010	September	0.0027	\$ (164,000)	\$ -	\$ (4,830)	\$ (168,830)	\$ (456)
2010	October	0.0028	\$ (164,000)	\$ (1,401)	\$ (6,231)	\$ (170,231)	\$ (477)
2010	November	0.0027	\$ (164,000)	\$ -	\$ (6,231)	\$ (170,231)	\$ (460)
2010	December	0.0028	\$ (164,000)	\$ -	\$ (6,231)	\$ (170,231)	\$ (477)
2011	January	0.0028	\$ (164,000)	\$ (1,413)	\$ (7,644)	\$ (171,644)	\$ (481)
2011	February	0.0025	\$ (164,000)	\$ -	\$ (7,644)	\$ (171,644)	\$ (429)
2011	March	0.0028	\$ (164,000)	\$ -	\$ (7,644)	\$ (171,644)	\$ (481)
2011	April	0.0027	\$ (164,000)	\$ (1,390)	\$ (9,034)	\$ (173,034)	\$ (467)
2011	May	0.0028	\$ (164,000)	\$ -	\$ (9,034)	\$ (173,034)	\$ (484)
2011	June	0.0027	\$ (164,000)	\$ -	\$ (9,034)	\$ (173,034)	\$ (467)
2011	July	0.0027	\$ (164,000)	\$ (1,419)	\$ (10,453)	\$ (174,453)	\$ (471)
2011	August	0.0028	\$ (164,000)	\$ -	\$ (10,453)	\$ (174,453)	\$ (488)
2011	September	0.0027	\$ (164,000)	\$ -	\$ (10,453)	\$ (174,453)	\$ (471)
2011	October	0.0028	\$ (164,000)	\$ (1,431)	\$ (11,884)	\$ (175,884)	\$ (492)
2011	November	0.0027	\$ (164,000)	\$ -	\$ (11,884)	\$ (175,884)	\$ (475)
2011	December	0.0028	\$ (164,000)	\$ -	\$ (11,884)	\$ (175,884)	\$ (492)
2012	January	0.0028	\$ (164,000)	\$ (1,460)	\$ (13,343)	\$ (177,343)	\$ (497)
2012	February	0.0026	\$ (164,000)	\$ -	\$ (13,343)	\$ (177,343)	\$ (461)
2012	March	0.0028	\$ (164,000)	\$ -	\$ (13,343)	\$ (177,343)	\$ (497)
2012	April	0.0027	\$ (164,000)	\$ (1,454)	\$ (14,798)	\$ (178,798)	\$ (483)
2012	May	0.0028	\$ (164,000)	\$ -	\$ (14,798)	\$ (178,798)	\$ (501)
2012	June	0.0027	\$ (164,000)	\$ -	\$ (14,798)	\$ (178,798)	\$ (483)
2012	July	0.0028	\$ (164,000)	\$ (1,466)	\$ (16,264)	\$ (180,264)	\$ (505)
2012	August	0.0028	\$ (164,000)	\$ -	\$ (16,264)	\$ (180,264)	\$ (505)
2012	September	0.0027	\$ (164,000)	\$ -	\$ (16,264)	\$ (180,264)	\$ (487)
2012	October	0.0028	\$ (164,000)	\$ (1,496)	\$ (17,760)	\$ (181,760)	\$ (509)
2012	November	0.0027	\$ (164,000)	\$ -	\$ (17,760)	\$ (181,760)	\$ (491)
2012	December	0.0028	\$ (164,000)	\$ -	\$ (17,760)	\$ (181,760)	\$ (509)
2013	January	0.0028	\$ (164,000)	\$ (1,509)	\$ (19,269)	\$ (183,269)	\$ (513)
2013	February	0.0025	\$ (164,000)	\$ -	\$ (19,269)	\$ (183,269)	\$ (458)
2013	March	0.0028	\$ (164,000)	\$ -	\$ (19,269)	\$ (183,269)	\$ (513)
2013	April	0.0028	\$ (164,000)	\$ (1,484)	\$ (20,753)	\$ (184,753)	\$ (517)
2013	May	0.0028	\$ (164,000)	\$ -	\$ (20,753)	\$ (184,753)	\$ (517)
2013	June	0.0028	\$ (164,000)	\$ -	\$ (20,753)	\$ (184,753)	\$ (517)
2013	July		\$ (164,000)	\$ (1,552)	\$ (22,305)	\$ (186,305)	
Total Interest				\$ (22,305)		\$ (22,305)	\$ (22,305)

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 2013 through June 2013 were not posted at the time of this filing and were approximated by using the latest monthly interest rate available which was for March 2013.
- B See Attachment B Part 1, Line 3 and Line 7.

ATTACHMENT B

PART 3 – TRANSMISSION FORMULA BASED ON 2013 PROJECTIONS IN ATTACHMENT A WITH A ONE-TIME CREDIT TO TRUE-UP ADJUSTMENT REQUIRED UNDER THE AUDIT

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

FERC Form 1 Page # or

Formula Rate -- Appendix A

Notes

Instruction (Note H)

2013**Shaded cells are input cells****(000's)****Allocators**

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

7	Wages & Salary Allocator	(Note B)	(Line 3 / 6)	5.3412%
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Plant Allocation Factors				
8	Electric Plant in Service	(Notes A & Q)	p207.104.g/Attachment 5	\$ 29,210,462
9	Common Plant In Service - Electric		(Line 26)	0
10	Total Plant In Service		(Sum Lines 8 & 9)	29,210,462
11	Accumulated Depreciation (Total Electric Plant)	(Notes A & Q)	(Line 15 - 14 - 13 - 12)	11,371,559
12	Accumulated Intangible Amortization	(Notes A & Q)	p200.21c/Attachment 5	138,956
13	Accumulated Common Amortization - Electric	(Notes A & Q)	p356/Attachment 5	0
14	Accumulated Common Plant Depreciation - Electric	(Notes A & Q)	p356/Attachment 5	0
15	Total Accumulated Depreciation		p219.29c/Attachment 5	11,510,515

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

Plant In Service				
21	Transmission Plant In Service	(Notes A & Q)	p207.58.g/Attachment 5	\$ 4,495,726
22	Less: Generator Step-ups	(Notes A & Q)	Attachment 5	201,396
23	Less: Interconnect Facilities Installed After March 15, 2000	(Notes A & Q)	Attachment 5	39,454
24	Total Transmission Plant In Service		(Lines 21 - 22 - 23)	4,254,875
25	General & Intangible	(Notes A & Q)	p205.5.g + p207.99.g/Attachment 5	886,242
26	Common Plant (Electric Only)		p356/Attachment 5	0
27	Total General & Common		(Line 25 + 26)	886,242
28	Wage & Salary Allocation Factor		(Line 7)	5.3412%
29	General & Common Plant Allocated to Transmission		(Line 27 * 28)	\$ 47,336

30	Plant Held for Future Use (Including Land)	(Notes C & Q)	p214.47.d/Attachment 5	\$ 188
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31	TOTAL Plant In Service		(Line 24 + 29 + 30)	\$ 4,302,399
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Accumulated Depreciation

32	Transmission Accumulated Depreciation	(Notes A & Q)	p219.25.c/Attachment 5	\$ 949,046
33	Less Accumulated Depreciation for Generator Step-ups	(Notes A & Q)	Attachment 5	49,810
34	Less Accumulated Depreciation for Interconnect Facilities Installed After March 15, 2000	(Notes A & Q)	Attachment 5	6,202
35	Total Accumulated Depreciation for Transmission		(Line 32 - 33 - 34)	893,034
36	Accumulated General Depreciation	(Notes A & Q)	p219.28.b/Attachment 5	353,651
37	Accumulated Intangible Amortization	(Notes A & Q)	(Line 12)	138,956
38	Accumulated Common Amortization - Electric		(Line 13)	0
39	Common Plant Accumulated Depreciation (Electric Only)		(Line 14)	0
40	Total Accumulated Depreciation		(Sum Lines 36 to 39)	492,607
41	Wage & Salary Allocation Factor		(Line 7)	5.3412%
42	General & Common Allocated to Transmission		(Line 40 * 41)	26,311

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

FERC Form 1 Page # or

Formula Rate -- Appendix A

Notes

Instruction (Note H)

2013

Adjustment To Rate Base

Accumulated Deferred Income Taxes				
45	ADIT net of FASB 106 and 109		Attachment 1	\$ (645,799)
46	Accumulated Deferred Income Taxes Allocated To Transmission		(Line 45)	\$ (645,799)
Transmission O&M Reserves				
47	Total Balance Transmission Related Account 242 Reserves	Enter Negative	Attachment 5	\$ (6,036)
Prepayments				
48	Prepayments	(Notes A & R)	Attachment 5	\$ 2,273
49	Total Prepayments Allocated to Transmission		(Line 48)	\$ 2,273
Materials and Supplies				
50	Undistributed Stores Exp			\$ -
51	Wage & Salary Allocation Factor	(Notes A & R)	p227.6c & 16.c (Line 7)	5,3412%
52	Total Transmission Allocated Materials and Supplies		(Line 50 * 51)	0
53	Transmission Materials & Supplies		p227.8c/2	10,718
54	Total Materials & Supplies Allocated to Transmission		(Line 52 + 53)	\$ 10,718
Cash Working Capital				
55	Transmission Operation & Maintenance Expense		(Line 85)	\$ 86,077
56	1/8th Rule		x 1/8	12.5%
57	Total Cash Working Capital Allocated to Transmission		(Line 55 * 56)	\$ 10,760
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)	\$ (628,085)
62	Rate Base		(Line 44 + 61)	\$ 2,754,969
O&M				
Transmission O&M				
63	Transmission O&M		p321.112.b/Attachment 5	\$ 36,366
64	Less GSU Maintenance		Attachment 5	15
65	Less Account 565 - Transmission by Others		p321.96.b/Attachment 5	(30,956)
66	Plus Schedule 12 Charges billed to Transmission Owner and booked to Account 565	(Note O)	PJM Data	0
67	Transmission O&M		(Lines 63 - 64 + 65 + 66)	\$ 67,307
Allocated General & Common Expenses				
68	Common Plant O&M	(Note A)	p356	0
69	Total A&G		Attachment 5	356,228
70	Less Property Insurance Account 924		p323.185b	13,526
71	Less Regulatory Commission Exp Account 928	(Note E)	p323.189b/Attachment 5	34,719
72	Less General Advertising Exp Account 930.1		p323.911b/Attachment 5	2,083
73	Less EPRI Dues	(Note D)	p352-353/Attachment 5	2,873
74	General & Common Expenses		(Lines 68 + 69) - Sum (70 to 73)	\$ 303,026
75	Wage & Salary Allocation Factor		(Line 7)	5,3412%
76	General & Common Expenses Allocated to Transmission		(Line 74 * 75)	\$ 16,185
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	13,526
81	General Advertising Exp Account 930.1	(Note F)	Attachment 5	0
82	Total		(Line 80 + 81)	13,526
83	Net Plant Allocation Factor		(Line 20)	19.1123%
84	A&G Directly Assigned to Transmission		(Line 82 * 83)	\$ 2,585
85	Total Transmission O&M		(Line 67 + 76 + 79 + 84)	\$ 86,077

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

FERC Form 1 Page # or

Formula Rate -- Appendix A

Notes

Instruction (Note H)

2013

Depreciation & Amortization Expense

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

101	Total Transmission Depreciation & Amortization		(Line 90 + 95 + 100)	\$	86,512
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Taxes Other than Income

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

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		(Line 62 * 129)		234,076

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

FERC Form 1 Page # or

Formula Rate -- Appendix A

Notes

Instruction (Note H)

2013

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))]	112,511
140	Total Income Taxes		(Line 138 + 139)	112,232

REVENUE REQUIREMENT

Summary				
141	Net Property, Plant & Equipment		(Line 44)	\$ 3,383,054
142	Adjustment to Rate Base		(Line 61)	(628,085)
143	Rate Base		(Line 62)	\$ 2,754,969
144	O&M		(Line 85)	86,077
145	Depreciation & Amortization		(Line 101)	86,512
146	Taxes Other than Income		(Line 103)	29,036
147	Investment Return		(Line 130)	234,076
148	Income Taxes		(Line 140)	112,232
149	One-time Credit to True-up Adjustment per Audit (Docket No. FA11-4-000)		See Attachment B Part 1	(186)
150	Revenue Requirement		(Sum Lines 144 to 149)	\$ 547,747
Net Plant Carrying Charge				
151	Revenue Requirement		(Line 150)	\$ 547,747
152	Net Transmission Plant		(Line 24 - 35)	3,361,841
153	Net Plant Carrying Charge		(Line 151 / 152)	16.2931%
154	Net Plant Carrying Charge without Depreciation		(Line 151 - 86) / 152	13.6586%
155	Net Plant Carrying Charge without Depreciation, Return or Income Taxes		(Line 151 - 86 - 130 - 140) / 152	3.3575%
Net Plant Carrying Charge Calculation with 100 Basis Point increase in ROE				
156	Gross Revenue Requirement Less Return and Taxes		(Line 150 - 147 - 148)	\$ 201,439
157	Increased Return and Taxes		Attachment 4	371,166
158	Net Revenue Requirement with 100 Basis Point increase in ROE		(Line 156 + 157)	572,605
159	Net Transmission Plant		(Line 152)	3,361,841
160	Net Plant Carrying Charge with 100 Basis Point increase in ROE		(Line 158 / 159)	17.0325%
161	Net Plant Carrying Charge with 100 Basis Point increase in ROE without Depreciation		(Line 158 - 86) / 159	14.3980%
162	Revenue Requirement		(Line 150)	\$ 547,747
163	True-up Adjustment		Attachment 6	(14,642)
164	Plus any increased ROE calculated on Attachment 7 other than PJM Schedule 12 projects.		Attachment 7	3,312
165	Facility Credits under Section 30.9 of the PJM OATT.		Attachment 5	1,455
166	Revenue Credits		Attachment 3	(9,748)
167	Interest on Network Credits		PJM data	0
168	Annual Transmission Revenue Requirement (ATTR)		(Line 162 + 163 + 164 + 165 + 166 + 167)	\$ 528,123
Rate for Network Integration Transmission Service				
169	1 CP Peak	(Note L)	PJM Data	19,249.0
170	Rate (\$/MW-Year)		(Line 168 / 169)	27,436.41
171	Rate for Network Integration Transmission Service (\$/MW/Year)		(Line 170)	27,436.41

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

FERC Form 1 Page # or

Formula Rate -- Appendix A

Notes

Instruction (Note H)

2013

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, 2013

	Only Transmission Related	Plant Related	Labor Related	Total ADIT
ADIT- 282	(690,008)	(88,957)	(63,390)	
ADIT-283	0	(5,782)	(1,720)	
ADIT-190	-	123,133	20,112	
Subtotal	(669,924)	28,394	(44,998)	
Wages & Salary Allocator			5,341.2%	
Gross Plant Allocator		14.7283%		
End of Year ADIT	(689,924)	4,182	(2,403)	(688,145)
End of Previous Year ADIT (from Sheet 1A-ADIT (3))	(604,958)	4,182	(2,677)	(603,453)
Average Beginning and End of Year ADIT	(647,446)	4,182	(2,535)	(645,799)
End of Year ADIT	(688,145)			
End of Previous Year ADIT	(603,453)			
Average Beginning and End of Year ADIT	(645,799)			

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 :

ADIT-190	A	B	C	D	E	F	G
	Total	Production Or Other Related	Only Transmission Related	Plant Related	Labor Related		Justification
ADIT - OTHER COMPREHENSIVE INCOME	(13,456)	(13,456)					Not applicable to Transmission Cost of Service calculation.
BAD DEBTS	14,870	14,870					For tax purposes bad debts are deductible when they are deemed to be uncollectible / worthless.
CAPITAL LEASE	-	-					Not applicable to Transmission Cost of Service calculation.
CAPITALIZED BROKERS FEES	-	-					Not applicable to Transmission Cost of Service calculation.
CAPITALIZED INTEREST - NONOP CWIP	-	-					Not applicable to Transmission Cost of Service calculation.
CAPITALIZED INTEREST NONOP IN SERVICE	-	-					Not applicable to Transmission Cost of Service calculation.
CAPITALIZED INTEREST OPERATING CWIP	182,523	182,523					Represents tax capitalized interest on projects in CWIP - increase in taxable income.
CAPITALIZED INTEREST OPERATING IN SERVICE	121,080			121,080			Represents tax "In Service" capitalized interest placed in service net of tax amortization.
CAPITALIZED O&M EXP - DISTRIBUTION	6,668	6,668					Not applicable to Transmission Cost of Service calculation.
CIAC DC - NONOP CWIP	542	542					Not applicable to Transmission Cost of Service calculation.
CIAC DC - NONOP IN SERVICE	1,708	1,708					Not applicable to Transmission Cost of Service calculation.
CIAC NC - NONOP CWIP	303	303					Not applicable to Transmission Cost of Service calculation.
CIAC NC - NONOP IN SERVICE	2,210	2,210					Not applicable to Transmission Cost of Service calculation.
CIAC VA - NONOP CWIP	31,306	31,306					Not applicable to Transmission Cost of Service calculation.
CIAC VA - NONOP IN SERVICE	86,408	86,408					Not applicable to Transmission Cost of Service calculation.
CONTINGENT CLAIMS CURRENT	2,945	2,945					Not applicable to Transmission Cost of Service calculation.
CONTINGENT CLAIMS NONCURRENT	1,271	1,271					Not applicable to Transmission Cost of Service calculation.
CUSTOMER ACCOUNTS-RESERVE & REFUND	594	594					Not applicable to Transmission Cost of Service calculation.
CUSTOMER ACCOUNTS INTEREST-RESERVE & REFUND	(0)	(0)					Not applicable to Transmission Cost of Service calculation.
DECOMMISSIONING & DECONTAMINATION	-	-					Book expensed as billed over 15 yr assessment period; tax deduct in year of assessment because all events test met as liability is based on prior facility use.
DEFERRED GAIN/LOSS NONOPERATING	(53)	(53)					Not applicable to Transmission Cost of Service calculation.
DEFERRED GAIN/LOSS OPERATING	(398)				(398)		Represents the ADIT on Book Gain/Loss as accrued.
DEFERRED GAIN/LOSS-FUTURE USE	(736)	(736)					Not applicable to Transmission Cost of Service calculation.
DEFERRED GAIN/LOSS-FUTURE USE NONOP	1,917	1,917					Not applicable to Transmission Cost of Service calculation.
DEFERRED N.C. SIT NONOP - OCI	608	608					Not applicable to Transmission Cost of Service calculation.
DEFERRED REVENUE CURRENT	1,081	1,081					Not applicable to Transmission Cost of Service calculation.
DEFERRED SIT NONOP - OCI	(2,984)	(2,984)					Not applicable to Transmission Cost of Service calculation.
DFIT EFFECT ON SIT NONOP - OCI	833	833					Not applicable to Transmission Cost of Service calculation.
DIRECTOR CHARITABLE DONATION	105	105					Not applicable to Transmission Cost of Service calculation.
DOE SETTLEMENT - ASSET BASIS REDUCTION	1,328	1,328					Not applicable to Transmission Cost of Service calculation.
DOE SETTLEMENT - INVENTORY BASIS REDUCTION	6,033	6,033					Not applicable to Transmission Cost of Service calculation.
DSIT 190 OPERATING NONCURR ASSEST VA MIN	(16,988)	(16,988)					Not applicable to Transmission Cost of Service calculation.
DSIT 190 OPERATING NONCURR ASSEST W.V. NOL	106	106					Not applicable to Transmission Cost of Service calculation.
DSIT NONOPERATING DC	36	36					Not applicable to Transmission Cost of Service calculation.
DSIT NONOPERATING NC	5,905	5,905					Not applicable to Transmission Cost of Service calculation.
DSIT NONOPERATING VA	87,237	87,237					Not applicable to Transmission Cost of Service calculation.
DSIT NONOPERATING WV	2,692	2,692					Not applicable to Transmission Cost of Service calculation.
DSIT OPERATING DC	51	51					Not applicable to Transmission Cost of Service calculation.
DSIT OPERATING NC	8,507	8,507					Not applicable to Transmission Cost of Service calculation.
DSIT OPERATING VA	125,586	125,586					Not applicable to Transmission Cost of Service calculation.
DSIT OPERATING WV	3,897	3,897					Not applicable to Transmission Cost of Service calculation.
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)	5,156	5,156					Not applicable to Transmission Cost of Service calculation.
FAS 109 ITC DSIT DEFICIENCY D.C. (190)	0	0					Not applicable to Transmission Cost of Service calculation.
FAS 109 ITC DSIT DEFICIENCY N.C. (190)	60	60					Not applicable to Transmission Cost of Service calculation.
FAS 109 ITC DSIT DEFICIENCY VA (190)	883	883					Not applicable to Transmission Cost of Service calculation.
FAS 109 ITC DSIT DEFICIENCY W.V.(190)	27	27					Not applicable to Transmission Cost of Service calculation.
FAS 109 ITC DSIT GROSSUP D.C.	0	0					Not applicable to Transmission Cost of Service calculation.
FAS 109 ITC DSIT GROSSUP N.C.	38	38					Not applicable to Transmission Cost of Service calculation.
FAS 109 ITC DSIT GROSSUP VA	565	565					Not applicable to Transmission Cost of Service calculation.
FAS 109 ITC DSIT GROSSUP W.V.	17	17					Not applicable to Transmission Cost of Service calculation.
FAS 109 ITC GROSSUP (190)	3,298	3,298					Not applicable to Transmission Cost of Service calculation.
FAS 109 ITC REG LIAB	-	-					Not applicable to Transmission Cost of Service calculation.
FAS 133	41,137	41,137					Not applicable to Transmission Cost of Service calculation.
FAS 133 - CAPACITY HEDGE CURRENT ASSET	54	54					Not applicable to Transmission Cost of Service calculation.
FAS 133 - DEBT HEDGE CURRENT ASSET	1,760	1,760					Not applicable to Transmission Cost of Service calculation.
FAS 133 - DEBT VALUATION - MTM HEDGE NON CURRENT AS	36,075	36,075					Not applicable to Transmission Cost of Service calculation.
FAS133 - DEFERRED GAIN/LOSS CAPAC HEDGE NON CURRE	546	546					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	441	441					Not applicable to Transmission Cost of Service calculation.
FAS 133 POWER HEDGE CURRENT ASSET	(200)	(200)					Not applicable to Transmission Cost of Service calculation.
FAS 133 REG HEDGE DEBT CURRENT	-	-					Not applicable to Transmission Cost of Service calculation.
FAS 143 ASSET OBLIGATION	16,821	16,737	85				Represents ARO accruals not deductible for tax.
FAS143 DECOMMISSIONING - NA	136,820	136,820					Represents ARO accruals not deductible for tax.
FAS143 DECOMMISSIONING - OTHER	191,560	191,560					Not applicable to Transmission Cost of Service calculation.
FEDERAL EFFECT OF STATE NONOPERATING	11,774	11,774					Not applicable to Transmission Cost of Service calculation.
FEDERAL EFFECT OF STATE OPERATING	151,820	151,820					Not applicable to Transmission Cost of Service calculation.
FEDERAL TAX INTEREST EXPENSE NON CURRENT	-	-					Not applicable to Transmission Cost of Service calculation.
FIXED ASSETS FED EFFECT CURRENT CURRENT	1,504	1,504					Not applicable to Transmission Cost of Service calculation.
FIXED ASSETS FED EFFECT OF STATE	516	516					Not applicable to Transmission Cost of Service calculation.
FIXED ASSETS NON CURRENT CURRENT	-	-					Not applicable to Transmission Cost of Service calculation.
FLEET LEASE CREDIT - CURRENT	6				6		Books amortize the fleet lease extension credit over the new lease; tax takes the deduction when incurred.
FLEET LEASE CREDIT - NONCURRENT	1				1		Books amortize the fleet lease extension credit over the new lease; tax takes the deduction when incurred.
FUEL DEF CURRENT LIAB	29	29					Not applicable to Transmission Cost of Service calculation.
FUEL DEF NON CUR LIAB	3,622	3,622					Not applicable to Transmission Cost of Service calculation.
FUEL DEF OTHER NON CUR LIAB	5,278	5,278					Not applicable to Transmission Cost of Service calculation.
GAIN SALE/LEASEBACK - SYSTEM OFFICE	-	-					Not applicable to Transmission Cost of Service calculation.
GROSS REC-UNBILLED REV-NC	116	116					Books include income when meter is read; taxed when service is provided.
HEADWATER BENEFITS	923	923					Not applicable to Transmission Cost of Service calculation.
INT STOR NORTH ANNA	4,252	4,252					Books recognizes the expense as incurred. For tax the deduction is recognized when the casks are filled.
INT STOR SURRY	(905)	(905)					Books recognizes the expense as incurred. For tax the deduction is recognized when the casks are filled.
LONG TERM DISABILITY RESERVE	7,733					7,733	Books estimate accrued and expensed; tax deduction when paid.
METERS	1,882						Books pre-capitalize when purchased for tax purposes when installed.
NOL	71,478		71,478				Not applicable to Transmission Cost of Service calculation.
NUCLEAR FUEL - PERMANENT DISPOSAL	-	-					Books estimate expense; tax deduction taken when paid.
OBSOLETE INVENTORY	-	-					Not applicable to Transmission Cost of Service calculation.
OPEB	11,274					11,274	Represents the difference between the book accrual expense and the actual funded amount.
PERFORMANCE ACHIEVEMENT PLAN	-	-					Not applicable to Transmission Cost of Service calculation.
POWER PURCHASE BUYOUT	499	499					Represents the difference between the book accrual expense and the actual funded amount.
PREMIUM, DEBT, DISCOUNT AND EXPENSE	2,444				2,444		Books record the yield to maturity method; taxes amortize straight line.
PSHIP INCOME - NC ENTERPRISE	49	49					Not applicable to Transmission Cost of Service calculation.

ATTACHMENT H-16A

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

P/SHIP INCOME - VIRGINIA CAPITAL	206	206				Not applicable to Transmission Cost of Service calculation.
QUALIFIED SETTLEMENT FUND	-	-				Not applicable to Transmission Cost of Service calculation.
REACTOR DECOMMISSIONING LIABILITY	-	-				Represents the difference between the accrual and payments.
REG FUEL HEDGE	(4,652)	(4,652)				Not applicable to Transmission Cost of Service calculation.
REG FUEL HEDGE NONOP	4,669	4,669				Not applicable to Transmission Cost of Service calculation.
REG HEDGES CAPACITY	-	-				Not applicable to Transmission Cost of Service calculation.
REG HEDGES CAPACITY NC	-	-				Not applicable to Transmission Cost of Service calculation.
REG HEDGES DEBT	-	-				Not applicable to Transmission Cost of Service calculation.
REG LIAB - DEBT VALUATION - MTM - CURRENT	-	-				Not applicable to Transmission Cost of Service calculation.
REG LIAB - DEFERRED DISQUALIFIED DEBT NOT ISSUED	0	0				Not applicable to Transmission Cost of Service calculation.
REG LIAB - DEFERRED G/L CAPACITY HEDGE - CURRENT	-	-				Not applicable to Transmission Cost of Service calculation.
REG LIAB - DEFERRED G/L CAPACITY HEDGE NON CUR	-	-				Not applicable to Transmission Cost of Service calculation.
REG LIAB - DEFERRED G/L POWER HEDGE - CURRENT	-	-				Not applicable to Transmission Cost of Service calculation.
REG LIAB - DEFERRED VALUATION - MTM - NON CURRENT	0	0				Not applicable to Transmission Cost of Service calculation.
REG LIAB - FTR CURRENT	-	-				Not applicable to Transmission Cost of Service calculation.
REG LIAB AS REC COSTS - VA NON CURRENT	192	192				Not applicable to Transmission Cost of Service calculation.
REG LIAB ATTR VA NON CURRENT	4,066	4,066				Not applicable to Transmission Cost of Service calculation.
REG LIAB - CURRENT RIDER A6 BEAR GARDEN AFUDC DEBT	3	3				Not applicable to Transmission Cost of Service calculation.
REG LIAB CURRENT RIDER A6 BEAR GARDEN COST RESERVE	-	-				Not applicable to Transmission Cost of Service calculation.
REG LIAB OTHER NON CURR DOE SETTLEMENT	-	-				Not applicable to Transmission Cost of Service calculation.
REG LIAB PLANT CONTRA VASLSTX	13,348	13,348				Not applicable to Transmission Cost of Service calculation.
REG LIAB VA OTHER CURRENT	9,939	9,939				Not applicable to Transmission Cost of Service calculation.
REG LIABILITY DECOMMISSIONING	160,162	160,162				Not applicable to Transmission Cost of Service calculation.
REG LIABILITY HEDGES DEBT	-	-				Not applicable to Transmission Cost of Service calculation.
REG RATE REFUND - CURRENT	17,736	17,736				Not applicable to Transmission Cost of Service calculation.
REG RATE REFUND - NONCURRENT	-	-				Not applicable to Transmission Cost of Service calculation.
REG RATE REFUND INTEREST - CURRENT	-	-				Not applicable to Transmission Cost of Service calculation.
REGULATORY ASSET - D & D	-	-				Not applicable to Transmission Cost of Service calculation.
REGULATORY ASSET - VA SLS TAX	-	-				Not applicable to Transmission Cost of Service calculation.
RENEWABLE ENERGY RESOURCE DEBT	4	4				Not applicable to Transmission Cost of Service calculation.
RESTRICTED STOCK AWARD	-	-				Not applicable to Transmission Cost of Service calculation.
RETIREMENT - (FASB 87)	16,374			16,374		Book estimate accrued and expensed; tax deduction when paid.
RETIREMENT - EXEC SUPP RET (ESRP) - NONOP	(50)	(50)				Not applicable to Transmission Cost of Service calculation.
RETIREMENT - SUPPLEMENTAL RETIREMENT	132	132				Not applicable to Transmission Cost of Service calculation.
SEPARATION/VERT	(3,994)			(3,994)		Book amount accrued and expensed; tax deduction when paid. These amounts will be paid in the next 12 months.
SEPARATION/VERT - NON CURRENT	-	-		-		Book amount accrued and expensed; tax deduction when paid. These amounts will not be paid in the next 12 months.
SUCCESS SHARE PLAN	-	-		-		Book amount accrued as its earned; tax deduction is actual payout.
VA SALES & USE TAX AUDIT (INCL. INT)	-	-		-		Not applicable to Transmission Cost of Service calculation.
VACATION ACCRUAL	12,095	12,095				Not applicable to Transmission Cost of Service calculation.
W.VA. STATE POLLUTION CONTROL - FEDERAL EFFECT	2,024	2,024				Federal effect of state deductions.
WEST VA PROPERTY TAX	2,922	2,922				Property tax expense is accrued for accounting purposes using the prior year's rates on the balance of the property located in the state at December 31 of the previous year. Tax takes a deduction when paid.
ADFIT - OTHER COMPREHENSIVE INCOME	13,536	13,536				Not applicable to Transmission Cost of Service calculation.
DEFERRED SIT NONOP - OCI	2,998	2,998				Not applicable to Transmission Cost of Service calculation.
DFIT EFFECT ON SIT NONOP - OCI	5	5				Not applicable to Transmission Cost of Service calculation.
NUC FUEL - PERMANENT DISPOSAL	-	-				Not applicable to Transmission Cost of Service calculation.
RETIREMENT - (FASB 87)	-	-		-		Book estimate accrued and expensed; tax deduction when paid.
PERFORMANCE ACHIEVEMENT PLAN	-	-		-		Not applicable to Transmission Cost of Service calculation.
REG ASSET CURRENT RIDER A5 DSM	-	-		-		Not applicable to Transmission Cost of Service calculation.
EMISSIONS ALLOWANCES	19,911	19,911				Not applicable to Transmission Cost of Service calculation.
FEDERAL TAX INTEREST EXPENSE NC	649	649				Not applicable to Transmission Cost of Service calculation.
REG ASSET - PLANT	6,184	6,184				Not applicable to Transmission Cost of Service calculation.
REG ASSET - HEDGE DEBT DE-DESIGNATED DEBT NOT ISSU	1,466	1,466				Not applicable to Transmission Cost of Service calculation.
REG ASSET - DEFERRED G/L POWER HEDGE CURRENT	200	200				Not applicable to Transmission Cost of Service calculation.
DEFERRED FUEL EXPENSE	0	0				Not applicable to Transmission Cost of Service calculation.
ROUNDING	0	0				Not applicable to Transmission Cost of Service calculation.
Subtotal - p234	1,653,211	1,498,607	85	123,133	31,387	
Less FASB 109 Above if not separately removed	10,045	10,045	0	0	0	
Less FASB 106 Above if not separately removed	11,274	0	0	0	11,274	
Total	1,631,892	1,488,562	85	123,133	20,112	

Instructions for Account 190:

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

A	B	C	D	E	F	G
ADIT- 282	Total	Production Or Other	Only Transmission	Plant	Labor	Justification
		Related	Related	Related	Related	
AFC DEFERRED TAX - FUEL CWIP	(4)	(4)				Represents the amount of amortization of AFC in service not allowable for tax.
AFC DEFERRED TAX - FUEL IN SERVICE	8	8				Represents the amount of amortization of AFC in service not allowable for tax.
AFC DEFERRED TAX - FUEL IN SERVICE NA	3	3				Represents the amount of amortization of AFC in service not allowable for tax.
AFC DEFERRED TAX - PLANT CWIP	(17,113)	(17,113)				Represents the amount of amortization of AFC in service not allowable for tax.
AFC DEFERRED TAX - PLANT IN SERVICE	(24,958)	(6,631)	(16,326)			Represents the amount of amortization of AFC in service not allowable for tax.
AFUDC - DEBT - GENERATION RIDER	434				434	Not applicable to Transmission Cost of Service calculation.
BOOK CAPITALIZED INTEREST CWIP	-	-				Represents the unallowable amount of book interest.
CAP EXPENSE	(51,700)	(51,700)				Capitalized for books and current deduction for tax as repairs.
CAPITAL LEASE	-	-				Not applicable to Transmission Cost of Service calculation.
CASUALTY LOSS	(89,409)			(89,409)		Book varies in treatment; tax sec. 165 casualty loss for the decline in value (up to the adj. basis) and Sec 162 deduction for repairs to restore to pre-casualty condition.
CASUALTY LOSS AMORTIZATION	5,018			5,018		Represents a decrease to tax depreciation (Sec 162) as a result of casualty loss (Sec 165) reduction to tax basis.
COMPUTER SOFTWARE-BOOK AMORT	32,372				32,372	Represents total Book Computer Software Amortization Schedule M addition.
COMPUTER SOFTWARE-CWIP	(8,542)	(8,542)				Represents the allowable "in house" deduction for tax.
COMPUTER SOFTWARE-TAX AMORT	(49,683)				(49,683)	Total tax amortization shown as a schedule M deduction and add back total book amortization.
COST OF REMOVAL	(42,662)	(37,713)	(3,004)		(1,945)	Represents the actual cost of removal allowable for tax over the accrued amount.
DECOMMISSIONING	-	-				Tax deduction for funding decom trust and tax deferral of book income generated by trust.
DECOMMISSIONING TRUST BOOK INCOME	-	-				Not applicable to Transmission Cost of Service calculation.
DSIT NONOPERATING DC	(0)	(0)				Not applicable to Transmission Cost of Service calculation.
DSIT NONOPERATING NC	(2)	(2)				Not applicable to Transmission Cost of Service calculation.
DSIT NONOPERATING VA	(5,734)	(5,734)				Not applicable to Transmission Cost of Service calculation.
DSIT NONOPERATING WV	(1)	(1)				Not applicable to Transmission Cost of Service calculation.
DSIT OPERATING DC	(170)				(170)	Not applicable to Transmission Cost of Service calculation.
DSIT OPERATING NC	(31,338)	(31,338)				Not applicable to Transmission Cost of Service calculation.
DSIT OPERATING VA	(258,800)	(258,800)				Not applicable to Transmission Cost of Service calculation.
DSIT OPERATING WV	(18,664)	(18,664)				Not applicable to Transmission Cost of Service calculation.
DFIT 190 NONOPERATING NONCURR ASSET	-	-				Not applicable to Transmission Cost of Service calculation.
DFIT 190 OPERATING NONCURR ASSET	-	-				Not applicable to Transmission Cost of Service calculation.
DFIT 190 OPERATING PLANT NONCURR ASSET	-	-				Not applicable to Transmission Cost of Service calculation.
DSIT 282 NONOP NONCURR PLAN LIABILITY - D.C.	-	-				Not applicable to Transmission Cost of Service calculation.
DSIT 282 NONOP NONCURR PLAN LIABILITY - N.C.	-	-				Not applicable to Transmission Cost of Service calculation.
DSIT 282 NONOP NONCURR PLAN LIABILITY - VA	-	-				Not applicable to Transmission Cost of Service calculation.
DSIT 282 NONOP NONCURR PLAN LIABILITY - W.V.	-	-				Not applicable to Transmission Cost of Service calculation.
DSIT 282 NONOP PLANT NONCURR LIAB D.C.	-	-				Not applicable to Transmission Cost of Service calculation.
DSIT 282 NONOP PLANT NONCURR LIAB N.C.	-	-				Not applicable to Transmission Cost of Service calculation.
DSIT 282 NONOP PLANT NONCURR LIAB VA	-	-				Not applicable to Transmission Cost of Service calculation.
DSIT 282 NONOP PLANT NONCURR LIAB W.V.	-	-				Not applicable to Transmission Cost of Service calculation.
DSIT 282 OPERATING PLANT NONCURR LIAB D.C.	-	-				Not applicable to Transmission Cost of Service calculation.
DSIT 282 OPERATING PLANT NONCURR LIAB N.C.	-	-				Not applicable to Transmission Cost of Service calculation.
DSIT 282 OPERATING PLANT NONCURR LIAB VA	-	-				Not applicable to Transmission Cost of Service calculation.
DSIT 282 OPERATING PLANT NONCURR LIAB W.V.	-	-				Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DFIT DEFICIENCY (282)	(21,683)	(21,683)				Not applicable to Transmission Cost of Service calculation.
FAS 109 PLANT DFIT DEFICIENCY (282)	(26,365)	(26,365)				Not applicable to Transmission Cost of Service calculation.
FAS 109 PLANT DFIT DEFICIENCY (282) - ALTAVISTA RI	(50)	(50)				Not applicable to Transmission Cost of Service calculation.
FAS109 PLANT DFIT DEFICIENCY (282) - BEAR GARDEN	(811)	(811)				Not applicable to Transmission Cost of Service calculation.
FAS 109 PLANT DFIT DEFICIENCY (282) - BREMO RIDER	0	0				Not applicable to Transmission Cost of Service calculation.
FAS 109 PLANT DFIT DEFICIENCY (282) - BRUNSWICK RI	(10)	(10)				Not applicable to Transmission Cost of Service calculation.
FAS 109 PLANT DFIT DEFICIENCY (282) - HALFAX RIDE	(0)	(0)				Not applicable to Transmission Cost of Service calculation.
FAS 109 PLANT DFIT DEFICIENCY (282) - HOPEWELL RID	(36)	(36)				Not applicable to Transmission Cost of Service calculation.

ATTACHMENT H-16A

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

FAS 109 PLANT DFIT DEFICIENCY (282) - NAIH RIDER	(11,096)	(11,096)			Not applicable to Transmission Cost of Service calculation.
FAS 109 PLANT DFIT DEFICIENCY (282) - PPT RIDER	(27)	(27)			Not applicable to Transmission Cost of Service calculation.
FAS 109 PLANT DFIT DEFICIENCY (282) - SOUTHAMPTON	(36)	(36)			Not applicable to Transmission Cost of Service calculation.
FAS 109 PLANT DFIT DEFICIENCY (282) - VCHEC RIDER	(3,689)	(3,689)			Not applicable to Transmission Cost of Service calculation.
FAS 109 PLANT DFIT DEFICIENCY (282) - WARREN RIDER	(519)	(519)			Not applicable to Transmission Cost of Service calculation.
FAS 109 PLANT DSIT DEFICIENCY D.C. (282)	(3)	(3)			Not applicable to Transmission Cost of Service calculation.
FAS 109 PLANT DSIT DEFICIENCY D.C. (282) - ALTAVIS	(0)	(0)			Not applicable to Transmission Cost of Service calculation.
FAS 109 PLANT DSIT DEFICIENCY D.C. (282) - BEAR GARDEN	0	0			Not applicable to Transmission Cost of Service calculation.
FAS 109 PLANT DSIT DEFICIENCY D.C. (282) - BREMEO R	0	0			Not applicable to Transmission Cost of Service calculation.
FAS 109 PLANT DSIT DEFICIENCY D.C. (282) - GENERAT	0	0			Not applicable to Transmission Cost of Service calculation.
FAS 109 PLANT DSIT DEFICIENCY D.C. (282) - NAIH R	(1)	(1)			Not applicable to Transmission Cost of Service calculation.
FAS 109 PLANT DSIT DEFICIENCY D.C. (282) - VCHEC R	0	0			Not applicable to Transmission Cost of Service calculation.
FAS 109 PLANT DSIT DEFICIENCY D.C. (282) - WARREN	(0)	(0)			Not applicable to Transmission Cost of Service calculation.
FAS 109 PLANT DSIT DEFICIENCY N.C. (282)	(313)	(313)			Not applicable to Transmission Cost of Service calculation.
FAS 109 PLANT DSIT DEFICIENCY N.C. (282) - ALTAVISTA	(1)	(1)			Not applicable to Transmission Cost of Service calculation.
FAS 109 PLANT DSIT DEFICIENCY N.C. (282) - BEAR GA	(10)	(10)			Not applicable to Transmission Cost of Service calculation.
FAS 109 PLANT DSIT DEFICIENCY N.C. (282) - BREMO R	(0)	(0)			Not applicable to Transmission Cost of Service calculation.
FAS 109 PLANT DSIT DEFICIENCY N.C. (282)-BRUNSWICK	(0)	(0)			Not applicable to Transmission Cost of Service calculation.
FAS 109 PLANT DSIT DEFICIENCY N.C. (282)-HALIFAX	0	0			Not applicable to Transmission Cost of Service calculation.
FAS 109 PLANT DSIT DEFICIENCY N.C. (282)-HOPEWELL	(0)	(0)			Not applicable to Transmission Cost of Service calculation.
FAS 109 PLANT DSIT DEFICIENCY N.C. (282)-NAIH R	(126)	(126)			Not applicable to Transmission Cost of Service calculation.
FAS 109 PLANT DSIT DEFICIENCY N.C. (282)-PP7 RID	(0)	(0)			Not applicable to Transmission Cost of Service calculation.
FAS 109 PLANT DSIT DEFICIENCY N.C. (282)-SOUTHAMPTON	(0)	(0)			Not applicable to Transmission Cost of Service calculation.
FAS 109 PLANT DSIT DEFICIENCY N.C. (282)-VCHEC R	(45)	(45)			Not applicable to Transmission Cost of Service calculation.
FAS 109 PLANT DSIT DEFICIENCY N.C. (282)-WARREN	(6)	(6)			Not applicable to Transmission Cost of Service calculation.
FAS 109 PLANT DSIT DEFICIENCY VA (282)	(4,687)	(4,687)			Not applicable to Transmission Cost of Service calculation.
FAS 109 PLANT DSIT DEFICIENCY VA (282) - ALTAVISTA	(8)	(8)			Not applicable to Transmission Cost of Service calculation.
FAS 109 PLANT DSIT DEFICIENCY VA (282)-BEAR GARD	(139)	(139)			Not applicable to Transmission Cost of Service calculation.
FAS 109 PLANT DSIT DEFICIENCY VA (282) - BRUNSWICK	(2)	(2)			Not applicable to Transmission Cost of Service calculation.
FAS 109 PLANT DSIT DEFICIENCY VA (282) - HALIFAX R	0	0			Not applicable to Transmission Cost of Service calculation.
FAS 109 PLANT DSIT DEFICIENCY VA (282) - HOPEWELL	(6)	(6)			Not applicable to Transmission Cost of Service calculation.
FAS 109 PLANT DSIT DEFICIENCY VA (282) - NAIH RID	(1,898)	(1,898)			Not applicable to Transmission Cost of Service calculation.
FAS 109 PLANT DSIT DEFICIENCY VA (282) - PPT RIDER	(5)	(5)			Not applicable to Transmission Cost of Service calculation.
FAS 109 PLANT DSIT DEFICIENCY VA (282) - SOUTHAMPT	(6)	(6)			Not applicable to Transmission Cost of Service calculation.
FAS 109 PLANT DSIT DEFICIENCY VA (282) - VCHEC RID	(633)	(633)			Not applicable to Transmission Cost of Service calculation.
FAS 109 PLANT DSIT DEFICIENCY VA (282) - WARREN	(49)	(49)			Not applicable to Transmission Cost of Service calculation.
FAS 109 PLANT DSIT DEFICIENCY W.V. (282)	(185)	(185)			Not applicable to Transmission Cost of Service calculation.
FAS 109 PLANT DSIT DEFICIENCY W.V. (282) ALTAVIS	(0)	(0)			Not applicable to Transmission Cost of Service calculation.
FAS 109 PLANT DSIT DEFICIENCY W.V. (282)-BEAR GA	(4)	(4)			Not applicable to Transmission Cost of Service calculation.
FAS 109 PLANT DSIT DEFICIENCY W.V. (282)-BREMO R	0	0			Not applicable to Transmission Cost of Service calculation.
FAS 109 PLANT DSIT DEFICIENCY W.V. (282) - BRUNSWICK	(0)	(0)			Not applicable to Transmission Cost of Service calculation.
FAS 109 PLANT DSIT DEFICIENCY W.V. (282) - HOPEWELL	(0)	(0)			Not applicable to Transmission Cost of Service calculation.
FAS 109 PLANT DSIT DEFICIENCY W.V. (282) - NAIH R	(59)	(59)			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	(3)	(3)			Not applicable to Transmission Cost of Service calculation.
FEDERAL EFFECT OF STATE NONOPERATING	(6,270)	(6,270)			Not applicable to Transmission Cost of Service calculation.
FEDERAL EFFECT OF STATE OPERATING	(39,820)	(39,820)			Not applicable to Transmission Cost of Service calculation.
FIXED ASSETS	(5,001)		(5,001)		Represents IRS audit adjustments to plant-related differences.
FIXED ASSETS - D.C.	-	-	-		Represents the state impact of IRS Audit adjustments to plant related differences.
FIXED ASSETS - NC	-	-	-		Represents the state impact of IRS Audit adjustments to plant related differences.
FIXED ASSETS - VA	-	-	-		Represents the state impact of IRS Audit adjustments to plant related differences.
FIXED ASSETS - W.V.	-	-	-		Represents the state impact of IRS Audit adjustments to plant related differences.
GAIN/LOSS) INTERCO SALES - BOOK/TAX	(87)	(87)			Tax recognizes the intercompany gain/loss over the tax life of the assets.
GOODWILL AMORTIZATION	(0)	(0)			Not applicable to Transmission Cost of Service calculation.
INVOLUNTARY CONVERSION - TELECOMMUNICATIONS	-	-	-		Represents the difference between book and tax related to the disposal of telecommunication equipment. Recognized for tax purposes when utilized.
LIBERALIZED DEPRECIATION - FUEL	-	-	-		Represents difference between book burn of nuclear fuel based on usage vs. tax depreciation.
LIBERALIZED DEPRECIATION - FUEL CWIP	(0)	(0)			Represents the difference between book CWIP and Tax CWIP.
LIBERALIZED DEPRECIATION - PLANT ACUFULE	(3,709,053)	(2,994,241)	(670,677)	(44,134)	Difference between book and tax depreciation taking in consideration flow-through and ARAM.
LIBERALIZED DEPRECIATION - PLANT LAND FUTURE USE	290	290			Not applicable to Transmission Cost of Service calculation.
LIBERALIZED DEPRECIATION - PLANT LAND NON UTILITY	(525)	(525)			Not applicable to Transmission Cost of Service calculation.
LIBERALIZED DEPRECIATION - PLANT OPER LAND	791	791			Not applicable to Transmission Cost of Service calculation.
LIBERALIZED DEPRECIATION - PLANT OTHER	(172,709)	(172,709)			Not applicable to Transmission Cost of Service calculation.
LIBERALIZED DEPRECIATION - PLANT FUTURE USE	(4)	(4)			Not applicable to Transmission Cost of Service calculation.
LIBERALIZED DEPRECIATION - PLANT NON UTILITY	22	22			Not applicable to Transmission Cost of Service calculation.
REG ASSET PLANT ABANDONMENT	-	-	-		Not applicable to Transmission Cost of Service calculation.
RESEARCH AND DEVELOPMENT	(1,874)	(1,874)			Not applicable to Transmission Cost of Service calculation.
SUCCESS SHARE PLAN	-	-	-		Book amount accrued as it's earned; tax deduction is actual payout.
YORKTOWN IMPOSITION - TAX DEF -LIB - NON OP	-	-	-		Not applicable to Transmission Cost of Service calculation.
SEC 169 FERC 281	199,872	199,872			Not applicable to Transmission Cost of Service calculation.
CAPITAL LEASE	(19)	(19)			Not applicable to Transmission Cost of Service calculation.
NUCLEAR FUEL - PERMANENT DISPOSAL	(294)	(294)			Not applicable to Transmission Cost of Service calculation.
ROUND	(0)	(0)			Not applicable to Transmission Cost of Service calculation.
Subtotal - p275 (Form 1-F filer: see note 6 below)	(4,368,157)	(3,525,801)	(690,008)	(88,957)	(63,390)
Less FASB 109 Above if not separately removed	(72,529)	(72,529)	0	0	0
Less FASB 106 Above if not separately removed	0	0	0	0	0
Total	(4,295,628)	(3,453,272)	(690,008)	(88,957)	(63,390)

Instructions for Account 282:

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

ATTACHMENT H-16A

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

A ADIT-283	B Total	C Production Or Other	D Only Transmission	E Plant	F Labor	G Justification
ADFIT - OTHER COMPREHENSIVE INCOME Total	-	-	-	-	-	Not applicable to Transmission Cost of Service calculation.
AFUDC - DEBT - VCHEC RIDER CURRENT Total	0	0	-	-	-	Not applicable to Transmission Cost of Service calculation.
AMORT EXP - SEC 197 INTANGIBLES Total	0	0	-	-	-	Not applicable to Transmission Cost of Service calculation.
DECOMM POUR OVER Total	(47,253)	(47,253)	-	-	-	Not applicable to Transmission Cost of Service calculation.
DECOMMISSIONING	(110)	-	-	-	-	Not applicable to Transmission Cost of Service calculation.
DECOMMISSIONING TRUST - UNREALIZED GAIN/LOSS - NC Total	(91,884)	(91,884)	-	-	-	Not applicable to Transmission Cost of Service calculation.
DECOMMISSIONING TRUST BOOK INCOME Total	(339,768)	(339,768)	-	-	-	Not applicable to Transmission Cost of Service calculation.
DEFERRED FUEL EXPENSE Total	30,413	30,413	-	-	-	Not applicable to Transmission Cost of Service calculation.
DEFERRED FUEL EXPENSE - OTHER Total	(0)	-	-	-	-	Not applicable to Transmission Cost of Service calculation.
DEFERRED FUEL EXPENSE - OTHER CURRENT Total	(1,228)	(1,228)	-	-	-	Not applicable to Transmission Cost of Service calculation.
DEFERRED FUEL EXPENSE CURRENT Total	(27,294)	(27,294)	-	-	-	Not applicable to Transmission Cost of Service calculation.
DEFERRED SIT NONOP - OCI Total	-	-	-	-	-	Not applicable to Transmission Cost of Service calculation.
DFIT 190 NONOPERATING CURRENT ASSET Total	-	-	-	-	-	Not applicable to Transmission Cost of Service calculation.
DFIT 190 NONOPERATING NONCURR ASSET Total	-	-	-	-	-	Not applicable to Transmission Cost of Service calculation.
DFIT 190 OPERATING CURRENT ASSET Total	-	-	-	-	-	Not applicable to Transmission Cost of Service calculation.
DFIT 190 OPERATING NONCURR ASSET Total	-	-	-	-	-	Not applicable to Transmission Cost of Service calculation.
DFIT 190 OPERATING NONCURRENT ASSET Total	-	-	-	-	-	Not applicable to Transmission Cost of Service calculation.
DFIT 283 NONOPERATING NONCURRENT LIAB Total	-	-	-	-	-	Not applicable to Transmission Cost of Service calculation.
DFIT 283 OPERATING NONCURRENT LIAB Total	-	-	-	-	-	Not applicable to Transmission Cost of Service calculation.
DFIT EFFECT ON SIT NONOP - OCI Total	-	-	-	-	-	Not applicable to Transmission Cost of Service calculation.
DOE SETTLEMENT Total	(2,956)	(2,956)	-	-	-	Not applicable to Transmission Cost of Service calculation.
DOE SETTLEMENT CURRENT	(25,133)	-	-	-	-	Not applicable to Transmission Cost of Service calculation.
DSIT 283 NONOP CURRENT LIABILITY D.C. Total	-	-	-	-	-	Not applicable to Transmission Cost of Service calculation.
DSIT 283 NONOP CURRENT LIABILITY N.C. Total	-	-	-	-	-	Not applicable to Transmission Cost of Service calculation.
DSIT 283 NONOP CURRENT LIABILITY VA Total	-	-	-	-	-	Not applicable to Transmission Cost of Service calculation.
DSIT 283 NONOP CURRENT LIABILITY W.V. Total	-	-	-	-	-	Not applicable to Transmission Cost of Service calculation.
DSIT 283 NONOP NONCURRENT LIABILITY D.C. Total	-	-	-	-	-	Not applicable to Transmission Cost of Service calculation.
DSIT 283 NONOP NONCURRENT LIABILITY N.C. Total	-	-	-	-	-	Not applicable to Transmission Cost of Service calculation.
DSIT 283 NONOP NONCURRENT LIABILITY VA Total	-	-	-	-	-	Not applicable to Transmission Cost of Service calculation.
DSIT 283 NONOP NONCURRENT LIABILITY W.V. Total	-	-	-	-	-	Not applicable to Transmission Cost of Service calculation.
DSIT 283 OP OTHER NONCURR ASSET VA MIN Total	10	10	-	-	-	Not applicable to Transmission Cost of Service calculation.
DSIT 283 OP OTHER NONCURR LIAB D.C. Total	-	-	-	-	-	Not applicable to Transmission Cost of Service calculation.
DSIT 283 OP OTHER NONCURR LIAB N.C. Total	-	-	-	-	-	Not applicable to Transmission Cost of Service calculation.
DSIT 283 OP OTHER NONCURR LIAB VA Total	-	-	-	-	-	Not applicable to Transmission Cost of Service calculation.
DSIT 283 OP OTHER NONCURR LIAB W.V. MIN Total	(10)	(10)	-	-	-	Not applicable to Transmission Cost of Service calculation.
DSIT 283 OPERATING CURRENT LIABILITY D.C. Total	-	-	-	-	-	Not applicable to Transmission Cost of Service calculation.
DSIT 283 OPERATING CURRENT LIABILITY N.C. Total	-	-	-	-	-	Not applicable to Transmission Cost of Service calculation.
DSIT 283 OPERATING CURRENT LIABILITY VA Total	-	-	-	-	-	Not applicable to Transmission Cost of Service calculation.
DSIT 283 OPERATING CURRENT LIABILITY W.V. Total	-	-	-	-	-	Not applicable to Transmission Cost of Service calculation.
DSIT NONOPERATING DC	(10)	(10)	-	-	-	Not applicable to Transmission Cost of Service calculation.
DSIT NONOPERATING NC	(1,719)	(1,719)	-	-	-	Not applicable to Transmission Cost of Service calculation.
DSIT NONOPERATING VA	(25,396)	(25,396)	-	-	-	Not applicable to Transmission Cost of Service calculation.
DSIT NONOPERATING WV	(779)	(779)	-	-	-	Not applicable to Transmission Cost of Service calculation.
DSIT OPERATING DC	(47)	(47)	-	-	-	Not applicable to Transmission Cost of Service calculation.
DSIT OPERATING NC	(7,778)	(7,778)	-	-	-	Not applicable to Transmission Cost of Service calculation.
DSIT OPERATING VA	(114,895)	(114,895)	-	-	-	Not applicable to Transmission Cost of Service calculation.
DSIT OPERATING WV	(3,782)	(3,782)	-	-	-	Not applicable to Transmission Cost of Service calculation.
EMISSIONS ALLOWANCES Total	-	-	-	-	-	Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DFIT GROSSUP (283) Total	(28,603)	(28,603)	-	-	-	Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DFIT GROSSUP (283) - ALTAVISTA RIDER	(73)	(73)	-	-	-	Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DFIT GROSSUP (283) - BEAR GARDEN RID Total	(519)	(519)	-	-	-	Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DFIT GROSSUP (283) - BREMO RIDER Total	(6)	(6)	-	-	-	Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DFIT GROSSUP (283) - HALIFAX RIDER Total	11	11	-	-	-	Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DFIT GROSSUP (283) - HOPEWELL RIDER	(34)	(34)	-	-	-	Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DFIT GROSSUP (283) - NAIJI RIDER Total	(7,097)	(7,097)	-	-	-	Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DFIT GROSSUP (283) - PP7 RIDER Total	(17)	(17)	-	-	-	Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DFIT GROSSUP (283) - SOUTHAMPTON RID	(23)	(23)	-	-	-	Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DFIT GROSSUP (283) - VCHEC RIDER Total	(2,361)	(2,361)	-	-	-	Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DFIT GROSSUP (283) - VCHEC RIDER CURR Total	-	-	-	-	-	Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DFIT GROSSUP (283) - VCHEC RIDER NON Total	-	-	-	-	-	Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DFIT GROSSUP (283) - WARREN RIDER Total	(332)	(332)	-	-	-	Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP DC Total	(2)	(2)	-	-	-	Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP DC - ALTAVISTA RIDER	(0)	(0)	-	-	-	Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP DC - BEAR GARDEN RIDER Total	0	0	-	-	-	Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP DC - BREMO RIDER Total	0	0	-	-	-	Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP DC - HALIFAX RIDER	0	0	-	-	-	Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP DC - HOPEWELL RIDER	(0)	(0)	-	-	-	Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP DC - NAIJI RIDER Total	(1)	(1)	-	-	-	Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP DC - PP7 RIDER	(0)	(0)	-	-	-	Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP DC - SOUTHAMPTON RIDER	(0)	(0)	-	-	-	Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP DC - VCHEC RIDER Total	0	0	-	-	-	Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP DC - VCHEC RIDER CURR Total	-	-	-	-	-	Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP DC - WARREN RIDER Total	(0)	(0)	-	-	-	Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP NC Total	(330)	(330)	-	-	-	Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP NC - ALTAVISTA RIDER	(0)	(0)	-	-	-	Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP NC - BEAR GARDEN RIDER Total	(6)	(6)	-	-	-	Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP NC - BREMO RIDER Total	(0)	(0)	-	-	-	Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP NC - BRUNSWICK RIDER Total	(0)	(0)	-	-	-	Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP NC - HALIFAX RIDER Total	0	0	-	-	-	Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP NC - HOPEWELL RIDER	(0)	(0)	-	-	-	Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP NC - NAIJI RIDER Total	(80)	(80)	-	-	-	Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP NC - PP7 RIDER Total	(0)	(0)	-	-	-	Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP NC - SOUTHAMPTON RIDER	(0)	(0)	-	-	-	Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP NC - VCHEC RIDER Total	(29)	(29)	-	-	-	Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP NC - VCHEC RIDER CURR Total	-	-	-	-	-	Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP NC - VCHEC RIDER NONCURR Total	-	-	-	-	-	Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP NC - WARREN RIDER Total	(4)	(4)	-	-	-	Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP VA Total	(4,903)	(4,903)	-	-	-	Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP VA - ALTAVISTA RIDER	(5)	(5)	-	-	-	Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP VA - BEAR GARDEN RIDER Total	(89)	(89)	-	-	-	Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP VA - BREMO RIDER Total	(1)	(1)	-	-	-	Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP VA - GENERATION RIDER Total	-	-	-	-	-	Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP VA - HALIFAX RIDER Total	0	0	-	-	-	Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP VA - HOPEWELL RIDER	(4)	(4)	-	-	-	Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP VA - NAIJI RIDER Total	(1,214)	(1,214)	-	-	-	Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP VA - PP7 RIDER Total	(3)	(3)	-	-	-	Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP VA - SOUTHAMPTON RIDER	(4)	(4)	-	-	-	Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP VA - VCHEC RIDER Total	(406)	(406)	-	-	-	Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP VA - VCHEC RIDER CURR Total	-	-	-	-	-	Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP VA - VCHEC RIDER NONCURR Total	-	-	-	-	-	Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP VA - WARREN RIDER Total	(57)	(57)	-	-	-	Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP WV Total	(151)	(151)	-	-	-	Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP WV - ALTAVISTA RIDER	(0)	(0)	-	-	-	Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP WV - BEAR GARDEN RIDER Total	(3)	(3)	-	-	-	Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP WV - BREMO RIDER Total	0	0	-	-	-	Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP WV - BRUNSWICK RIDER Total	(0)	(0)	-	-	-	Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP WV - HALIFAX RIDER Total	(0)	(0)	-	-	-	Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP WV - HOPEWELL RIDER	(0)	(0)	-	-	-	Not applicable to Transmission Cost of Service calculation.

ATTACHMENT H-16A

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

FAS 109 OTHER DSIT GROSSUP WV - NAIH RIDER Total	(38)	(38)		Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP WV - PP7 RIDER Total	(0)	(0)		Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP WV - SOUTHAMPTON RIDER	(0)	(0)		Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP WV - VCHEC RIDER Total	(12)	(12)		Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP WV - VCHEC RIDER CURR Total	-	-		Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP WV - VCHEC RIDER NONCUR Total	-	-		Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP WV - WARREN RIDER Total	(2)	(2)		Not applicable to Transmission Cost of Service calculation.
FAS 133 Total	(41,138)	(41,138)		Not applicable to Transmission Cost of Service calculation.
FAS 133 - FTR HEDGE CURRENT ASSET Total	-	-		Not applicable to Transmission Cost of Service calculation.
FAS 133 REG FUEL HEDGE NONCURRENT Total	-	-		Not applicable to Transmission Cost of Service calculation.
FAS 133-DEBT VALUATION - MTM - CURRENT LIAB Total	0	0		Not applicable to Transmission Cost of Service calculation.
FAS 133-DEFERRED GL CAPACITY HEDGE - NON CURRENT Total	-	-		Not applicable to Transmission Cost of Service calculation.
FAS 133-DEFERRED GL CAPACITY HEDGE CURRENT LIAB Total	-	-		Not applicable to Transmission Cost of Service calculation.
FAS 133-DEFERRED VALUATION- MTM NON CURRENT LIAB Total	-	-		Not applicable to Transmission Cost of Service calculation.
FAS 133-DEFERRED VALUATION- MTM NON CURRENT LIAB Total	(0)	(0)		Not applicable to Transmission Cost of Service calculation.
FAS 133-FTR CURRENT LIAB Total	-	-		Not applicable to Transmission Cost of Service calculation.
FEDERAL EFFECT OF STATE NONOPERATING	(27,284)	(27,284)		Not applicable to Transmission Cost of Service calculation.
FEDERAL EFFECT OF STATE OPERATING	(2,585)	(2,585)		Not applicable to Transmission Cost of Service calculation.
FEDERAL TAX INTEREST EXPENSE Total	1,953	1,953		Not applicable to Transmission Cost of Service calculation.
FEDERAL TAX INTEREST EXPENSE NON CURRENT Total	-	-		Not applicable to Transmission Cost of Service calculation.
FIXED ASSETS FED EFFECT OF STATE	547	547		Not applicable to Transmission Cost of Service calculation.
FUEL HANDLING COSTS Total	(157)	(157)		Not applicable to Transmission Cost of Service calculation.
GOODWILL AMORTIZATION Total	-	-		Not applicable to Transmission Cost of Service calculation.
NON CURRENT REC A4 ELEC TRAN Total	(1,610)	(1,610)		Not applicable to Transmission Cost of Service calculation.
POWERTREE CARBON CO. LLC Total	(34)	(34)		Not applicable to Transmission Cost of Service calculation.
REACQUIRED DEBT GAIN/LOSS Total	(1,598)	(1,598)		Not applicable to Transmission Cost of Service calculation.
REG ASSET FTR	-	-		Not applicable to Transmission Cost of Service calculation.
REG ASSET - A4 RAC COSTS CURRENT	(15,246)	(15,246)		Not applicable to Transmission Cost of Service calculation.
REG ASSET - A4 RAC COSTS NONCURRENT	(5,725)	(5,725)		Not applicable to Transmission Cost of Service calculation.
REG ASSET - ATRR CURRENT	(4,235)	(4,235)		Not applicable to Transmission Cost of Service calculation.
REG ASSET - FTR CURRENT	(441)	(441)		Not applicable to Transmission Cost of Service calculation.
REG ASSET CURRENT RIDER A4 NON VA OTHER	-	-		Not applicable to Transmission Cost of Service calculation.
REG ASSET CURRENT RIDER A5 DSM	-	-		Not applicable to Transmission Cost of Service calculation.
REG ASSET CURRENT RIDER A6 BEAR GARDEN AFUDC DEBT	-	-		Not applicable to Transmission Cost of Service calculation.
REG ASSET CURRENT RIDER A6 BEAR GARDEN COST RESERV	-	-		Not applicable to Transmission Cost of Service calculation.
REG ASSET CURRENT RIDER A6 HALIFAX AFUDC DEBT	-	-		Not applicable to Transmission Cost of Service calculation.
REG ASSET CURRENT RIDER A6 VCHEC AFUDC DEBT	-	-		Not applicable to Transmission Cost of Service calculation.
REG ASSET CURRENT RIDER A6 VCHEC COST RESERVE	-	-		Not applicable to Transmission Cost of Service calculation.
REG ASSET - DEBT VALUATION - MTM - NON CURRENT	(1,760)	(1,760)		Not applicable to Transmission Cost of Service calculation.
REG ASSET - DEFERRED GL CAPACITY HEDGE CURRENT	(54)	(54)		Not applicable to Transmission Cost of Service calculation.
REG ASSET - DEFERRED GAIN/LOSS CAPAC HEDGE NONCUR	-	-		Not applicable to Transmission Cost of Service calculation.
REG ASSET - PLANT CURRENT	(9,504)	(9,504)		Not applicable to Transmission Cost of Service calculation.
REG ASSET CURRENT RIDER A4 NON VA OTHER Total	(2,267)	(2,267)		Not applicable to Transmission Cost of Service calculation.
REG ASSET CURRENT RIDER A5 DSM Total	(175)	(175)		Not applicable to Transmission Cost of Service calculation.
REG ASSET CURRENT RIDER A6 ALTAVISTA AFUDC DEBT Total	(11)	(11)		Not applicable to Transmission Cost of Service calculation.
REG ASSET CURRENT RIDER A6 BEAR GARDEN AFUDC DEBT Total	29	29		Not applicable to Transmission Cost of Service calculation.
REG ASSET CURRENT RIDER A6 BEAR GARDEN COST RESERV Total	(172)	(172)		Not applicable to Transmission Cost of Service calculation.
REG ASSET CURRENT RIDER A6 HOPEWELL AFUDC DEBT Total	(10)	(10)		Not applicable to Transmission Cost of Service calculation.
REG ASSET CURRENT RIDER A6 SOUTHAMPTON AFUDC DEBT Total	(8)	(8)		Not applicable to Transmission Cost of Service calculation.
REG ASSET CURRENT RIDER A6 HALIFAX AFUDC DEBT Total	-	-		Not applicable to Transmission Cost of Service calculation.
REG ASSET CURRENT RIDER A6 VCHEC AFUDC DEBT Total	(674)	(674)		Not applicable to Transmission Cost of Service calculation.
REG ASSET CURRENT RIDER A6 VCHEC COST RESERVE Total	(1,304)	(1,304)		Not applicable to Transmission Cost of Service calculation.
REG ASSET CURRENT RIDER A6 WARREN AFUDC DEBT Total	(86)	(86)		Not applicable to Transmission Cost of Service calculation.
REG ASSET - DEBT VALUATION - MTM - NON CURRENT Total	(36,075)	(36,075)		Not applicable to Transmission Cost of Service calculation.
REG ASSET - DEFERRED GAIN/LOSS CAPAC HEDGE NONCUR Total	(546)	(546)		Not applicable to Transmission Cost of Service calculation.
REG ASSET NONCUR RIDER A6 ALTAVISTA AFUDC DEBT Total	(8)	(8)		Not applicable to Transmission Cost of Service calculation.
REG ASSET NONCUR RIDER A6 BEAR GARDEN AFUDC DEBT Total	(641)	(641)		Not applicable to Transmission Cost of Service calculation.
REG ASSET NONCUR RIDER A6 BEAR GARDEN COST RESERVE Total	(2,458)	(2,458)		Not applicable to Transmission Cost of Service calculation.
REG ASSET NONCUR RIDER A6 BRUNSWICK AFUDC DEBT Total	(4)	(4)		Not applicable to Transmission Cost of Service calculation.
REG ASSET NONCUR RIDER A6 HALIFAX AFUDC DEBT Total	(0)	(0)		Not applicable to Transmission Cost of Service calculation.
REG ASSET NONCUR RIDER A6 HOPEWELL AFUDC DEBT Total	(4)	(4)		Not applicable to Transmission Cost of Service calculation.
REG ASSET NONCUR RIDER A6 NAIH AFUDC DEBT Total	(4,024)	(4,024)		Not applicable to Transmission Cost of Service calculation.
REG ASSET NONCUR RIDER A6 NAIH COST RESERVE Total	(263)	(263)		Not applicable to Transmission Cost of Service calculation.
REG ASSET NONCUR RIDER A6 PP7 AFUDC DEBT Total	(11)	(11)		Not applicable to Transmission Cost of Service calculation.
REG ASSET NONCUR RIDER A6 SOUTHAMPTON AFUDC DEBT Total	(6)	(6)		Not applicable to Transmission Cost of Service calculation.
REG ASSET NONCUR RIDER A6 VCHEC AFUDC DEBT Total	(588)	(588)		Not applicable to Transmission Cost of Service calculation.
REG ASSET NONCUR RIDER A6 VCHEC COST RESERVE Total	(5,274)	(5,274)		Not applicable to Transmission Cost of Service calculation.
REG ASSET NONCUR RIDER A6 WARREN AFUDC DEBT Total	(135)	(135)		Not applicable to Transmission Cost of Service calculation.
REG ASSET NONCUR RIDER A6 WARREN COST RESERVE Total	(7)	(7)		Not applicable to Transmission Cost of Service calculation.
REG ATRR NON CURRENT	-	-		Not applicable to Transmission Cost of Service calculation.
REG NON CURRENT DSM A5 RIDER	(1,686)	(1,686)		Not applicable to Transmission Cost of Service calculation.
REG HEDGE DEBT - CURRENT	-	-		Not applicable to Transmission Cost of Service calculation.
REG POWER HEDGE - CURRENT	-	-		Not applicable to Transmission Cost of Service calculation.
REG POWER HEDGE	-	-		Not applicable to Transmission Cost of Service calculation.
REGULATORY ASSET - D & D	-	-		Represents cost that for regulatory purposes needs to be amortized over a prescribed life. However, allowable for tax when incurred.
REGULATORY ASSET - FAS 112	(1,720)	(1,720)	(1,720)	Represents cost that for regulatory purposes needs to be amortized over a prescribed life. However, allowable for tax when incurred.
REGULATORY ASSET - ISABEL	-	-		Represents cost that for regulatory purposes needs to be amortized over a prescribed life. However, allowable for tax when incurred.
REGULATORY ASSET - NUG	(3,583)	(3,583)		Represents cost that for regulatory purposes needs to be amortized over a prescribed life. However, allowable for tax when incurred.
REGULATORY ASSET - PJM CURRENT	-	-		Represents cost that for regulatory purposes needs to be amortized over a prescribed life. However, allowable for tax when incurred.
REGULATORY ASSET - VA SLS TAX	(1,995)	(1,995)		Represents cost that for regulatory purposes needs to be amortized over a prescribed life. However, allowable for tax when incurred.
REGULATORY ASSET - VA SLS TAX CURRENT	(11,395)	(11,395)		Represents cost that for regulatory purposes needs to be amortized over a prescribed life. However, allowable for tax when incurred.
RETIREMENT - EXEC SUPP RET (ESRP) - NONOP	(260)	(260)		Not applicable to Transmission Cost of Service calculation.
SO2 ALLOWANCES - NONCURRENT	-	-		Book expense for emissions allowances based on moving-average-cost, tax expense based on specific identification.
W.VA. STATE NOL CPWD	-	-		Represents the deferred state tax impact related to WV NOL. This deferral will turn around when the pollution control projects are placed in service.
W.VA. STATE POLLUTION CONTROL	(5,782)	(5,782)	(5,782)	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 Total	(13,536)	(13,536)		Not applicable to Transmission Cost of Service calculation.
DEFERRED SIT NONOP - OCI Total	(2,998)	(2,998)		Not applicable to Transmission Cost of Service calculation.
DEBIT EFFECT ON SIT NONOP - OCI Total	(5)	(5)		Not applicable to Transmission Cost of Service calculation.
DESIGNATED DEBT NOT ISSUED	(621)	(621)		Not applicable to Transmission Cost of Service calculation.
REG LIAB - DEBT VALUATION - MTM - CURRENT	(0)	(0)		Not applicable to Transmission Cost of Service calculation.
REG LIAB CURRENT RIDER A6 BEAR GARDEN COST RESERVE	(173)	(173)		Not applicable to Transmission Cost of Service calculation.
VA PROPERTY TAX	(23)	(23)		Not applicable to Transmission Cost of Service calculation.
FIXED ASSETS NONCURRENT CURRENT	(468)	(468)		Not applicable to Transmission Cost of Service calculation.
RESTRICTED STOCK AWARDS	(516)	(516)		Not applicable to Transmission Cost of Service calculation.
ROUND	(0)	(0)		Not applicable to Transmission Cost of Service calculation.
Subtotal - p277 (Form 1-F filer: see note 6, below)	(914,390)	(906,888)	(5,782)	(1,720)
Less FASB 109 Above if not separately removed	(164,408)	(164,408)	-	-
Less FASB 106 Above if not separately removed	-	-	-	-
Total	(749,982)	(742,480)	(5,782)	(1,720)

Instructions for Account 283:

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

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

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

	Item	Balance	Amortization
1	Amortization		975
2	Amortization to line 136 of Appendix A	Total	170
3	Total	-	1,145
4	Total Form No. 1 (p. 266 & 267)	Form No. 1 balance (p. 266) for amortization	1,145
5	Difference /1	-	-

/1 Difference must be zero

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

	Only Transmission Related	Plant Related	Labor Related	Total ADIT
ADIT-282	(605,053)	(98,957)	(63,390)	
ADIT-283	0	(5,782)	(1,720)	
ADIT-190		123,134	15,169	
Subtotal	(604,968)	28,395	(49,941)	
Wages & Salary Allocator			5.3412%	
Gross Plant Allocator		14.7283%		
End of Year ADIT	(604,968)	4,182	(2,667)	(603,453)

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

End of Year Balances :

A	B	C	D	E	F	G
ADIT-190	Total	Production Or Other Related	Only Transmission Related	Plant Related	Labor Related	Justification
ADIT - OTHER COMPREHENSIVE INCOME	(13,456)	(13,456)				Not applicable to Transmission Cost of Service calculation.
BAD DEBTS	14,870	14,870				For tax purposes bad debts are deductible when they are deemed to be uncollectible / worthless.
CAPITAL LEASE	-	-				Not applicable to Transmission Cost of Service calculation.
CAPITALIZED BROKERS FEES	-	-				Not applicable to Transmission Cost of Service calculation.
CAPITALIZED INTEREST - NONOP CWIP	-	-				Not applicable to Transmission Cost of Service calculation.
CAPITALIZED INTEREST NONOP IN SERVICE	-	-				Not applicable to Transmission Cost of Service calculation.
CAPITALIZED INTEREST OPERATING CWIP	146,164	146,164				Represents tax capitalized interest on projects in CWIP - increase in taxable income.
CAPITALIZED INTEREST OPERATING IN SERVICE	121,080			121,080		Represents tax "In Service" capitalized interest placed in service net of tax amortization.
CAPITALIZED O&M EXP - DISTRIBUTION	6,668	6,668				Not applicable to Transmission Cost of Service calculation.
CIAC DC - NONOP CWIP	542	542				Not applicable to Transmission Cost of Service calculation.
CIAC DC - NONOP IN SERVICE	1,708	1,708				Not applicable to Transmission Cost of Service calculation.
CIAC NC - NONOP CWIP	303	303				Not applicable to Transmission Cost of Service calculation.
CIAC NC - NONOP IN SERVICE	2,210	2,210				Not applicable to Transmission Cost of Service calculation.
CIAC VA - NONOP CWIP	16,571	16,571				Not applicable to Transmission Cost of Service calculation.
CIAC VA - NONOP IN SERVICE	86,408	86,408				Not applicable to Transmission Cost of Service calculation.
CONTINGENT CLAIMS CURRENT	2,945	2,945				Not applicable to Transmission Cost of Service calculation.
CONTINGENT CLAIMS NONCURRENT	1,271	1,271				Not applicable to Transmission Cost of Service calculation.
CUSTOMER ACCOUNTS-RESERVE & REFUND	594	594				Not applicable to Transmission Cost of Service calculation.
CUSTOMER ACCOUNTS INTEREST-RESERVE & REFUND	(0)	(0)				Not applicable to Transmission Cost of Service calculation.
DECOMMISSIONING & DECONTAMINATION	-	-				Book expensed as billed over 15 yr assessment period; tax deduct in year of assessment because all events test met as liability is based on prior facility use.
DEFERRED GAIN/LOSS NONOPERATING	(53)	(53)				Not applicable to Transmission Cost of Service calculation.
DEFERRED GAIN/LOSS OPERATING	(397)			(397)		Represents the ADIT on Book Gain/Loss as accrued.
DEFERRED GAIN/LOSS-FUTURE USE	(736)	(736)				Not applicable to Transmission Cost of Service calculation.
DEFERRED GAIN/LOSS-FUTURE USE NONOP	1,917	1,917				Not applicable to Transmission Cost of Service calculation.
DEFERRED N.C. SIT NONOP - OCI	608	608				Not applicable to Transmission Cost of Service calculation.
DEFERRED REVENUE CURRENT	1,081	1,081				Not applicable to Transmission Cost of Service calculation.
DEFERRED SIT NONOP - OCI	(2,984)	(2,984)				Not applicable to Transmission Cost of Service calculation.
DFIT EFFECT ON SIT NONOP - OCI	833	833				Not applicable to Transmission Cost of Service calculation.
DIRECTOR CHARITABLE DONATION	105	105				Not applicable to Transmission Cost of Service calculation.
DOE SETTLEMENT - ASSEST BASIS REDUCTION	1,328	1,328				Not applicable to Transmission Cost of Service calculation.
DOE SETTLEMENT - INVENTORY BASIS REDUCTION	6,033	6,033				Not applicable to Transmission Cost of Service calculation.
DSIT 190 OPERATING NONCURR ASSEST VA MIN	(16,988)	(16,988)				Not applicable to Transmission Cost of Service calculation.
DSIT 190 OPERATING NONCURR ASSEST W.V. NOL	106	106				Not applicable to Transmission Cost of Service calculation.
DSIT NONOPERATING DC	36	36				Not applicable to Transmission Cost of Service calculation.
DSIT NONOPERATING NC	5,905	5,905				Not applicable to Transmission Cost of Service calculation.
DSIT NONOPERATING VA	87,237	87,237				Not applicable to Transmission Cost of Service calculation.
DSIT NONOPERATING WV	2,692	2,692				Not applicable to Transmission Cost of Service calculation.
DSIT OPERATING DC	51	51				Not applicable to Transmission Cost of Service calculation.
DSIT OPERATING NC	8,507	8,507				Not applicable to Transmission Cost of Service calculation.
DSIT OPERATING VA	125,586	125,586				Not applicable to Transmission Cost of Service calculation.
DSIT OPERATING WV	3,897	3,897				Not applicable to Transmission Cost of Service calculation.
FAS 109 ITC DFIT DEFICIENCY (190)	5,156	5,156				Not applicable to Transmission Cost of Service calculation.
FAS 109 ITC DSIT DEFICIENCY D.C. (190)	0	0				Not applicable to Transmission Cost of Service calculation.
FAS 109 ITC DSIT DEFICIENCY N.C. (190)	60	60				Not applicable to Transmission Cost of Service calculation.
FAS 109 ITC DSIT DEFICIENCY VA (190)	883	883				Not applicable to Transmission Cost of Service calculation.
FAS 109 ITC DSIT DEFICIENCY W.V. (190)	27	27				Not applicable to Transmission Cost of Service calculation.
FAS 109 ITC DSIT GROSSUP D.C.	0	0				Not applicable to Transmission Cost of Service calculation.
FAS 109 ITC DSIT GROSSUP N.C.	38	38				Not applicable to Transmission Cost of Service calculation.
FAS 109 ITC DSIT GROSSUP VA	565	565				Not applicable to Transmission Cost of Service calculation.
FAS 109 ITC DSIT GROSSUP W.V.	17	17				Not applicable to Transmission Cost of Service calculation.
FAS 109 ITC GROSSUP (190)	3,298	3,298				Not applicable to Transmission Cost of Service calculation.
FAS 109 ITC REG LIAB	-	-				Not applicable to Transmission Cost of Service calculation.
FAS 133	41,137	41,137				Not applicable to Transmission Cost of Service calculation.
FAS 133 - CAPACITY HEDGE CURRENT ASSET	54	54				Not applicable to Transmission Cost of Service calculation.
FAS 133 - DEBT HEDGE CURRENT ASSET	1,760	1,760				Not applicable to Transmission Cost of Service calculation.
FAS 133 - DEBT VALUATION - MTM HEDGE NON	36,075	36,075				Not applicable to Transmission Cost of Service calculation.
FAS 133 - DEFERRED GAIN/LOSS CAPAC HEDGE NON CURRE	546	546				Not applicable to Transmission Cost of Service calculation.
FAS 133 - FTR HEDGE CURRENT ASSET	441	441				Not applicable to Transmission Cost of Service calculation.
FAS 133 - POWER HEDGE CURRENT ASSET	(200)	(200)				Not applicable to Transmission Cost of Service calculation.
FAS 133 REG FTR CURRENT	-	-				Not applicable to Transmission Cost of Service calculation.
FAS 133 REG GL POWER HEDGE CURRENT	-	-				Not applicable to Transmission Cost of Service calculation.
FAS 133 REG HEDGE DEBT CURRENT	-	-				Not applicable to Transmission Cost of Service calculation.
FAS 143 ASSET OBLIGATION	16,821	16,737	85			Represents ARO accruals not deductible for tax.
FAS143 DECOMMISSIONING - NA	131,640	131,640				Represents ARO accruals not deductible for tax.
FAS143 DECOMMISSIONING - OTHER	186,380	186,380				Represents ARO accruals not deductible for tax.
FEDERAL EFFECT OF STATE NONOPERATING	11,774	11,774				Not applicable to Transmission Cost of Service calculation.
FEDERAL EFFECT OF STATE OPERATING	151,820	151,820				Not applicable to Transmission Cost of Service calculation.
FEDERAL TAX INTEREST EXPENSE NON CURRENT	-	-				Not applicable to Transmission Cost of Service calculation.
FIXED ASSETS FED EFFECT CURRENT CURRENT	1,504	1,504				Not applicable to Transmission Cost of Service calculation.
FIXED ASSETS FED EFFECT OF STATE	516	516				Not applicable to Transmission Cost of Service calculation.
FIXED ASSETS	-	-				Not applicable to Transmission Cost of Service calculation.
FIXED ASSETS NON CURRENT CURRENT	-	-				Not applicable to Transmission Cost of Service calculation.
FLEET LEASE CREDIT - CURRENT	6			6		Books amortize the fleet lease extension credit over the new lease; tax takes the deduction when incurred.
FLEET LEASE CREDIT - NONCURRENT	1			1		Books amortizes the fleet lease extension credit over the new lease; tax takes the deduction when incurred.

FUEL DEF CURRENT LIAB	29	29				Not applicable to Transmission Cost of Service calculation.
FUEL DEF NON CUR LIAB	3,622	3,622				Not applicable to Transmission Cost of Service calculation.
FUEL DEF OTHER NON CUR LIAB	5,278	5,278				Not applicable to Transmission Cost of Service calculation.
GAIN SALE/LEASEBACK - SYSTEM OFFICE	-	-				Not applicable to Transmission Cost of Service calculation.
GROSS REC-UNBILLED REV-NC	116	116				Books include income when meter is read; taxed when service is provided.
HEADWATER BENEFITS	923	923				Not applicable to Transmission Cost of Service calculation.
INT STOR NORTH ANNA	4,252	4,252				Books recognizes the expense as incurred. For tax the deduction is recognized when the casks are filled.
INT STOR SURRY	(905)	(905)				Books recognizes the expense as incurred. For tax the deduction is recognized when the casks are filled.
LONG TERM DISABILITY RESERVE	7,733			7,733		Book estimate accrued and expensed; tax deduction when paid.
METERS	1,882	1,882				Books pre-capitalize when purchased; tax purposes when installed.
NOL	71,478	71,478				Not applicable to Transmission Cost of Service calculation.
NUCLEAR FUEL - PERMANENT DISPOSAL	-	-				Books estimate expense, tax deduction taken when paid.
OBSOLETE INVENTORY	-	-				Not applicable to Transmission Cost of Service calculation.
OPEB	11,274			11,274		Represents the difference between the book accrual expense and the actual funded amount.
PERFORMANCE ACHIEVEMENT PLAN	-	-				Not applicable to Transmission Cost of Service calculation.
POWER PURCHASE BUYOUT	499	499				Represents the difference between the book accrual expense and the actual funded amount.
PREMIUM, DEBT, DISCOUNT AND EXPENSE	2,444		2,444			Books record the yield to maturity method; taxes amortize straight line.
P'SHIP INCOME - NC ENTERPRISE	49	49				Not applicable to Transmission Cost of Service calculation.
P'SHIP INCOME - VIRGINIA CAPITAL	206	206				Not applicable to Transmission Cost of Service calculation.
QUALIFIED SETTLEMENT FUND	-	-				Not applicable to Transmission Cost of Service calculation.
REACTOR DECOMMISSIONING LIABILITY	-	-				Represents the difference between the accrual and payments.
REG FUEL HEDGE	(4,652)	(4,652)				Not applicable to Transmission Cost of Service calculation.
REG FUEL HEDGE NONOP	4,669	4,669				Not applicable to Transmission Cost of Service calculation.
REG LIAB - DEFERRED DISQUALIFIED DEBT NOT	0	0				Not applicable to Transmission Cost of Service calculation.
REG LIAB - DEFERRED G/L CAPACITY HEDGE - CURRENT	-	-				Not applicable to Transmission Cost of Service calculation.
REG LIAB - DEFERRED G/L CAPACITY HEDGE - NON CUR	-	-				Not applicable to Transmission Cost of Service calculation.
REG LIAB - DEFERRED G/L POWER HEDGE CURRENT	-	-				Not applicable to Transmission Cost of Service calculation.
REG LIAB - DEFERRED VALUATION - MTM - NON CURRENT	0	0				Not applicable to Transmission Cost of Service calculation.
REG LIAB - FTR CURRENT	-	-				Not applicable to Transmission Cost of Service calculation.
REG LIAB A5 REC COSTS - VA NON CURRENT	192	192				Not applicable to Transmission Cost of Service calculation.
REG LIAB ATRR NON CURRENT	4,066	4,066				Not applicable to Transmission Cost of Service calculation.
REG LIAB CURRENT RIDER A6 BEAR GARDEN AFUDC DEBT	3	3				Not applicable to Transmission Cost of Service calculation.
REG LIAB CURRENT RIDER A6 BEAR GARDEN COST	-	-				Not applicable to Transmission Cost of Service calculation.
REG LIAB OTHER NON CURR DOE SETTLEMENT	-	-				Not applicable to Transmission Cost of Service calculation.
REG LIAB PLANT CONTRA VASLSTX	13,348	13,348				Not applicable to Transmission Cost of Service calculation.
REG LIAB VA OTHER CURRENT	9,939	9,939				Not applicable to Transmission Cost of Service calculation.
REG LIABILITY DECOMMISSIONING	160,162	160,162				Not applicable to Transmission Cost of Service calculation.
REG LIABILITY HEDGES DEBT	-	-				Not applicable to Transmission Cost of Service calculation.
REG RATE REFUND - CURRENT	17,736	17,736				Not applicable to Transmission Cost of Service calculation.
REG RATE REFUND - NONCURRENT	-	-				Not applicable to Transmission Cost of Service calculation.
REG RATE REFUND INTEREST - CURRENT	-	-				Not applicable to Transmission Cost of Service calculation.
REGULATORY ASSET - D & D	-	-				Not applicable to Transmission Cost of Service calculation.
REGULATORY ASSET - VA SLS TAX	-	-				Not applicable to Transmission Cost of Service calculation.
RENEWABLE ENERGY RESOURCE CREDIT	4	4				Not applicable to Transmission Cost of Service calculation.
RESTRICTED STOCK AWARD	-	-				Not applicable to Transmission Cost of Service calculation.
RETIREMENT - (FASB 87)	7,056			7,056		Book estimate accrued and expensed; tax deduction when paid.
RETIREMENT - EXEC SUPP RET (ESRP) - NONOP	(50)	(50)				Not applicable to Transmission Cost of Service calculation.
RETIREMENT - SUPPLEMENTAL RETIREMENT	132	132				Not applicable to Transmission Cost of Service calculation.
SEPARATION/VERT	381			381		Book amount accrued and expensed; tax deduction when paid. These amounts will be paid in the next 12 months.
SEPARATION/VERT - NON CURRENT	-	-				Book amount accrued and expensed; tax deduction when paid. These amounts will not be paid in the next 12 months.
SUCCESS SHARE PLAN	-	-				Book amount accrued as its earned; tax deduction is actual payout.
VA SALES & USE TAX AUDIT (INCL INT)	-	-				Not applicable to Transmission Cost of Service calculation.
VACATION ACCRUAL	12,095	12,095				Not applicable to Transmission Cost of Service calculation.
W.VA. STATE POLLUTION CONTROL - FEDERAL EFFECT	2,024	2,024				Federal effect of state deductions.
						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.
WEST VA PROPERTY TAX	2,922	2,922				Not applicable to Transmission Cost of Service calculation.
ADFIT - OTHER COMPREHENSIVE INCOME	13,536	13,536				Not applicable to Transmission Cost of Service calculation.
DEFERRED SIT NONOP - OCI	2,998	2,998				Not applicable to Transmission Cost of Service calculation.
DFIT EFFECT ON SIT NONOP - OCI	5	5				Not applicable to Transmission Cost of Service calculation.
EMISSIONS ALLOWANCES	19,911	19,911				Not applicable to Transmission Cost of Service calculation.
FEDERAL TAX INTEREST EXPENSE NC	649	649				Not applicable to Transmission Cost of Service calculation.
REG ASSET - PLANT	6,184	6,184				Not applicable to Transmission Cost of Service calculation.
REG ASSET - HEDGE DEBT DE-DESIGNATED DEBT NOT ISSUED	1,466	1,466				Not applicable to Transmission Cost of Service calculation.
REG ASSET - DEFERRED G/L POWER HEDGE CURRENT	200	200				Not applicable to Transmission Cost of Service calculation.
DEFERRED FUEL EXPENSE	0	0				Not applicable to Transmission Cost of Service calculation.
ROUNDING	0	0				Not applicable to Transmission Cost of Service calculation.
Subtotal - p234	1,586,814	1,437,152	85	123,134	26,444	
Less FASB 109 Above if not separately removed	10,045	10,045	-	-	-	
Less FASB 106 Above if not separately removed	11,274	0	0	0	11,274	
Total	1,565,495	1,427,107	85	123,134	15,169	

Instructions for Account 190:

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.113.5.c

A	B	C	D	E	F	G
ADIT- 282	Total	Production Or Other Related	Only Transmission Related	Plant Related	Labor Related	Justification
AFC DEFERRED TAX - FUEL CWIP	(4)	(4)				Represents the amount of amortization of AFC in service not allowable for tax.
AFC DEFERRED TAX - FUEL IN SERVICE	8	8				Represents the amount of amortization of AFC in service not allowable for tax.
AFC DEFERRED TAX - FUEL IN SERVICE NA	3	3				Represents the amount of amortization of AFC in service not allowable for tax.
AFC DEFERRED TAX - PLANT CWIP	(10,041)	(10,041)				Represents the amount of amortization of AFC in service not allowable for tax.
AFC DEFERRED TAX - PLANT IN SERVICE	(24,958)	(8,626)	(16,332)			Represents the amount of amortization of AFC in service not allowable for tax.
AFUDC - DEBT - GENERATION RIDER	-	-	-			Not applicable to Transmission Cost of Service calculation.
BOOK CAPITALIZED INTEREST CWIP	434	-	-	434		Represents the unallowable amount of book interest.
CAP EXPENSE	(32,276)	(32,276)				Capitalized for books and current deduction for tax as repairs.
CAPITAL LEASE	-	-				Not applicable to Transmission Cost of Service calculation.
CASUALTY LOSS	(89,409)			(89,409)		Book varies in treatment; tax sec. 165 usually loss for the decline in value (up to the adj. basis) and Sec 162 deduction for repairs to restore to pre-casualty condition.
CASUALTY LOSS AMORTIZATION	5,018			5,018		Represents a decrease to tax depreciation (Sec 162) as a result of casualty loss (Sec 165) reduction to tax basis.
COMPUTER SOFTWARE-BOOK AMORT	32,372				32,372	Represents total Book Computer Software Amortization Schedule M addition.
COMPUTER SOFTWARE-CWIP	(8,542)	(8,542)				Represents the allowable "In house" deduction for tax.
COMPUTER SOFTWARE-TAX AMORT	(49,683)				(49,683)	Total tax amortization shown as a schedule M deduction and add back total book amortization.
COST OF REMOVAL	(27,472)	(25,036)	(491)		(1,945)	Represents the actual cost of removal allowable for tax over the accrued amount.
DECOMMISSIONING	-	-				Tax deduction for funding decorm trust and tax deferral of book income generated by trust.
DECOMMISSIONING TRUST BOOK INCOME	-	-				Not applicable to Transmission Cost of Service calculation.
DSIT NONOPERATING DC	(0)	(0)				Not applicable to Transmission Cost of Service calculation.
DSIT NONOPERATING NC	(2)	(2)				Not applicable to Transmission Cost of Service calculation.
DSIT NONOPERATING VA	(5,734)	(5,734)				Not applicable to Transmission Cost of Service calculation.
DSIT NONOPERATING WV	(1)	(1)				Not applicable to Transmission Cost of Service calculation.
DSIT OPERATING DC	(170)	(170)				Not applicable to Transmission Cost of Service calculation.
DSIT OPERATING NC	(31,338)	(31,338)				Not applicable to Transmission Cost of Service calculation.
DSIT OPERATING VA	(258,800)	(258,800)				Not applicable to Transmission Cost of Service calculation.
DSIT OPERATING WV	(18,864)	(18,864)				Not applicable to Transmission Cost of Service calculation.
FAS 109 PLANT DFIT DEFICIENCY (282)	(21,683)	(21,683)				Not applicable to Transmission Cost of Service calculation.
FAS 109 PLANT DFIT DEFICIENCY (282) - ALTA VISTA	(50)	(50)				Not applicable to Transmission Cost of Service calculation.
FAS 109 PLANT DFIT DEFICIENCY (282) - BEAR GARDEN	(811)	(811)				Not applicable to Transmission Cost of Service calculation.
FAS 109 PLANT DFIT DEFICIENCY (282) - BREMO RIDER	(0)	(0)				Not applicable to Transmission Cost of Service calculation.
FAS 109 PLANT DFIT DEFICIENCY (282) - BRUNSWICK RI	(10)	(10)				Not applicable to Transmission Cost of Service calculation.
FAS 109 PLANT DFIT DEFICIENCY (282) - HALIFAX	(0)	(0)				Not applicable to Transmission Cost of Service calculation.
FAS 109 PLANT DFIT DEFICIENCY (282) - HOPEWELL RID	(36)	(36)				Not applicable to Transmission Cost of Service calculation.
FAS 109 PLANT DFIT DEFICIENCY (282) - NAIH RIDER	(11,096)	(11,096)				Not applicable to Transmission Cost of Service calculation.
FAS 109 PLANT DFIT DEFICIENCY (282) - PPT RIDER	(27)	(27)				Not applicable to Transmission Cost of Service calculation.
FAS 109 PLANT DFIT DEFICIENCY (282) - SOUTHAMPTON	(36)	(36)				Not applicable to Transmission Cost of Service calculation.
FAS 109 PLANT DFIT DEFICIENCY (282) - VCHEC RIDER	(3,689)	(3,689)				Not applicable to Transmission Cost of Service calculation.
FAS 109 PLANT DFIT DEFICIENCY (282) - WARREN RIDER	(519)	(519)				Not applicable to Transmission Cost of Service calculation.
FAS 109 PLANT DSIT DEFICIENCY D.C. (282)	(3)	(3)				Not applicable to Transmission Cost of Service calculation.
FAS 109 PLANT DSIT DEFICIENCY D.C. (282) - NAIH	(0)	(0)				Not applicable to Transmission Cost of Service calculation.
FAS 109 PLANT DSIT DEFICIENCY D.C. (282) - BEAR GA	0	0				Not applicable to Transmission Cost of Service calculation.
FAS 109 PLANT DSIT DEFICIENCY D.C. (282) - BREMO R	0	0				Not applicable to Transmission Cost of Service calculation.
FAS 109 PLANT DSIT DEFICIENCY D.C. (282) - HALIFAX	0	0				Not applicable to Transmission Cost of Service calculation.
FAS 109 PLANT DSIT DEFICIENCY D.C. (282) - HOPEWEL	(0)	(0)				Not applicable to Transmission Cost of Service calculation.
FAS 109 PLANT DSIT DEFICIENCY D.C. (282) - PPT RIDER	(0)	(0)				Not applicable to Transmission Cost of Service calculation.
FAS 109 PLANT DSIT DEFICIENCY D.C. (282) - SOUTHAM	(0)	(0)				Not applicable to Transmission Cost of Service calculation.
FAS 109 PLANT DSIT DEFICIENCY D.C. (282) - VCHEC R	0	0				Not applicable to Transmission Cost of Service calculation.
FAS 109 PLANT DSIT DEFICIENCY D.C. (282) - WARREN	(0)	(0)				Not applicable to Transmission Cost of Service calculation.
FAS 109 PLANT DSIT DEFICIENCY N.C. (282)	(313)	(313)				Not applicable to Transmission Cost of Service calculation.
FAS 109 PLANT DSIT DEFICIENCY N.C. (282) - ALTAVIS	(1)	(1)				Not applicable to Transmission Cost of Service calculation.
FAS 109 PLANT DSIT DEFICIENCY N.C. (282) - BEAR GA	(10)	(10)				Not applicable to Transmission Cost of Service calculation.
FAS 109 PLANT DSIT DEFICIENCY N.C. (282) - BREMO R	(0)	(0)				Not applicable to Transmission Cost of Service calculation.
FAS 109 PLANT DSIT DEFICIENCY N.C. (282) - BRUNSWI	(0)	(0)				Not applicable to Transmission Cost of Service calculation.
FAS 109 PLANT DSIT DEFICIENCY N.C. (282) - HOPEWEL	(0)	(0)				Not applicable to Transmission Cost of Service calculation.
FAS 109 PLANT DSIT DEFICIENCY N.C. (282) - NAIH R	(126)	(126)				Not applicable to Transmission Cost of Service calculation.
FAS 109 PLANT DSIT DEFICIENCY N.C. (282) - PPT 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	(4)	(4)				Not applicable to Transmission Cost of Service calculation.
FAS 109 PLANT DSIT DEFICIENCY N.C. (282) - WARREN	(6)	(6)				Not applicable to Transmission Cost of Service calculation.
FAS 109 PLANT DSIT DEFICIENCY VA (282)	(4,687)	(4,687)				Not applicable to Transmission Cost of Service calculation.
FAS 109 PLANT DSIT DEFICIENCY VA (282) - ALTAVISTA	(8)	(8)				Not applicable to Transmission Cost of Service calculation.
FAS 109 PLANT DSIT DEFICIENCY VA (282) - BEAR GARD	(139)	(139)				Not applicable to Transmission Cost of Service calculation.
FAS 109 PLANT DSIT DEFICIENCY VA (282) - BREMO RID	(0)	(0)				Not applicable to Transmission Cost of Service calculation.
FAS 109 PLANT DSIT DEFICIENCY VA (282) - BRUNSWICK	(2)	(2)				Not applicable to Transmission Cost of Service calculation.
FAS 109 PLANT DSIT DEFICIENCY VA (282) - HALIFAX	0	0				Not applicable to Transmission Cost of Service calculation.
FAS 109 PLANT DSIT DEFICIENCY VA (282) - HOPEWELL	(6)	(6)				Not applicable to Transmission Cost of Service calculation.
FAS 109 PLANT DSIT DEFICIENCY VA (282) - NAIH RID	(1,898)	(1,898)				Not applicable to Transmission Cost of Service calculation.
FAS 109 PLANT DSIT DEFICIENCY VA (282) - PPT RIDER	(5)	(5)				Not applicable to Transmission Cost of Service calculation.
FAS 109 PLANT DSIT DEFICIENCY VA (282) - SOUTHAMPT	(6)	(6)				Not applicable to Transmission Cost of Service calculation.
FAS 109 PLANT DSIT DEFICIENCY VA (282) - VCHEC RID	(633)	(633)				Not applicable to Transmission Cost of Service calculation.
FAS 109 PLANT DSIT DEFICIENCY VA (282) - WARREN RI	(49)	(49)				Not applicable to Transmission Cost of Service calculation.
FAS 109 PLANT DSIT DEFICIENCY W.V. (282)	(185)	(185)				Not applicable to Transmission Cost of Service calculation.
FAS 109 PLANT DSIT DEFICIENCY W.V. (282) - ALTAVIS	(0)	(0)				Not applicable to Transmission Cost of Service calculation.
FAS 109 PLANT DSIT DEFICIENCY W.V. (282) - BEAR GA	(4)	(4)				Not applicable to Transmission Cost of Service calculation.
FAS 109 PLANT DSIT DEFICIENCY W.V. (282) - BREMO R	0	0				Not applicable to Transmission Cost of Service calculation.
FAS 109 PLANT DSIT DEFICIENCY W.V. (282) - BRUNSWI	(0)	(0)				Not applicable to Transmission Cost of Service calculation.
FAS 109 PLANT DSIT DEFICIENCY W.V. (282) - HOPEWELL	(0)	(0)				Not applicable to Transmission Cost of Service calculation.
FAS 109 PLANT DSIT DEFICIENCY W.V. (282) - NAIH R	(59)	(59)				Not applicable to Transmission Cost of Service calculation.
FAS 109 PLANT DSIT DEFICIENCY W.V. (282) - PPT RID	(0)	(0)				Not applicable to Transmission Cost of Service calculation.
FAS 109 PLANT DSIT DEFICIENCY W.V. (282) - SOUTHAM	(0)	(0)				Not applicable to Transmission Cost of Service calculation.
FAS 109 PLANT DSIT DEFICIENCY W.V. (282) - VCHEC R	(18)	(18)				Not applicable to Transmission Cost of Service calculation.
FAS 109 PLANT DSIT DEFICIENCY W.V. (282) - WARREN	(3)	(3)				Not applicable to Transmission Cost of Service calculation.
FEDERAL EFFECT OF STATE NONOPERATING	(6,270)	(6,270)				Not applicable to Transmission Cost of Service calculation.
FEDERAL EFFECT OF STATE OPERATING	(39,820)	(39,820)				Not applicable to Transmission Cost of Service calculation.
FIXED ASSETS	(5,001)			(5,001)		Represents IRS audit adjustments to plant-related differences.
FIXED ASSETS - D.C.	-	-		-		Represents the state impact of IRS Audit adjustments to plant related differences.
FIXED ASSETS - NC	-	-		-		Represents the state impact of IRS Audit adjustments to plant related differences.
FIXED ASSETS - VA	-	-		-		Represents the state impact of IRS Audit adjustments to plant related differences.
FIXED ASSETS - W.V.	-	-		-		Represents the state impact of IRS Audit adjustments to plant related differences.
GAIN/LOSS INTERCO SALES - BOOK/TAX	(87)	(87)				Tax recognizes the intercompany gain/loss over the tax life of the assets.
GOODWILL AMORTIZATION	(0)	(0)				Not applicable to Transmission Cost of Service calculation.
INVOLUNTARY CONVERSION - TELECOMMUNICATIONS	-	-				Represents the difference between book and tax related to the disposal of telecommunication equipment. Recognized for tax purposes when utilized.
LIBERALIZED DEPRECIATION - FUEL	-	-				Represents difference between book burn of nuclear fuel based on usage vs. tax depreciation.
LIBERALIZED DEPRECIATION - FUEL CWIP	(0)	(0)				Represents the difference between book CWIP and Tax CWIP.
LIBERALIZED DEPRECIATION - PLANT ACUFIL	(3,636,969)	(3,004,605)	(588,230)		(44,134)	Difference between book and tax depreciation taking in consideration flow-through and ARAM.
LIBERALIZED DEPRECIATION - PLANT LAND FUTURE USE	290	290				Not applicable to Transmission Cost of Service calculation.
LIBERALIZED DEPRECIATION - PLANT LAND NON UTILITY	(525)	(525)				Not applicable to Transmission Cost of Service calculation.
LIBERALIZED DEPRECIATION - PLANT OPER LAND	791	791				Not applicable to Transmission Cost of Service calculation.
LIBERALIZED DEPRECIATION - PLANT OTHER	(172,709)	(172,709)				Not applicable to Transmission Cost of Service calculation.
LIBERALIZED DEPRECIATION - PLANT FUTURE USE	(4)	(4)				Not applicable to Transmission Cost of Service calculation.
LIBERALIZED DEPRECIATION - PLANT NON UTILITY	22	22				Not applicable to Transmission Cost of Service calculation.
REG ASSET PLANT ABANDONMENT	-	-				Not applicable to Transmission Cost of Service calculation.
RESEARCH AND DEVELOPMENT	(1,874)	(1,874)				Not applicable to Transmission Cost of Service calculation.

YORKTOWN IMPLOSION - TAX DEP.-LIB - NON OP	-	0				Not applicable to Transmission Cost of Service calculation.
SEC 169 FERC 281	191,839	191,839				Not applicable to Transmission Cost of Service calculation.
CAPITAL LEASE	(19)	(19)				Not applicable to Transmission Cost of Service calculation.
NUCLEAR FUEL - PERMANENT DISPOSAL	(294)	(294)				Not applicable to Transmission Cost of Service calculation.
ROUND	(0)	(0)				Not applicable to Transmission Cost of Service calculation.
Subtotal - p275 (Form 1-F filer: see note 6 below)	(4,262,419)	(3,505,019)	(605,053)	(88,957)	(63,390)	
Less FASB 109 Above if not separately removed	(72,529)	(72,529)	0	0	0	
Less FASB 106 Above if not separately removed	0	0				
Total	(4,189,890)	(3,432,489)	(605,053)	(88,957)	(63,390)	

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

ADIT-283	B Total	C Production Or Related	D Only Transmission Related	E Plant Related	F Labor Related	G Justification
ADFIT - OTHER COMPREHENSIVE INCOME Total	-	-	-	-	-	Not applicable to Transmission Cost of Service calculation.
AFUDC - DEBT - VCHEC RIDER CURRENT Total	0	0	0	0	0	Not applicable to Transmission Cost of Service calculation.
AMORT EXP - SEC INTANGIBLES Total	0	0	0	0	0	Not applicable to Transmission Cost of Service calculation.
DECOMM POUR OVER Total	(42,059)	(42,059)				Not applicable to Transmission Cost of Service calculation.
DECOMMISSIONING	(110)	(110)				Not applicable to Transmission Cost of Service calculation.
DECOMMISSIONING TRUST - UNREALIZED GAIN/LOSS - NC Total	(90,344)	(90,344)				Not applicable to Transmission Cost of Service calculation.
DECOMMISSIONING TRUST BOOK INCOME Total	(339,768)	(339,768)				Not applicable to Transmission Cost of Service calculation.
DEFERRED FUEL EXPENSE Total	29,396	29,396				Not applicable to Transmission Cost of Service calculation.
DEFERRED FUEL EXPENSE - OTHER Total	(0)	(0)				Not applicable to Transmission Cost of Service calculation.
DEFERRED FUEL EXPENSE - OTHER CURRENT Total	(1,228)	(1,228)				Not applicable to Transmission Cost of Service calculation.
DEFERRED FUEL EXPENSE CURRENT Total	(27,294)	(27,294)				Not applicable to Transmission Cost of Service calculation.
DEFERRED SIT NONOP - OCI Total	-	-				Not applicable to Transmission Cost of Service calculation.
DFIT 190 NONOPERATING CURRENT ASSET Total	-	-				Not applicable to Transmission Cost of Service calculation.
DFIT 190 NONOPERATING NONCURR ASSET Total	-	-				Not applicable to Transmission Cost of Service calculation.
DFIT 190 OPERATING CURRENT ASSET Total	-	-				Not applicable to Transmission Cost of Service calculation.
DFIT 190 OPERATING NONCURR ASSET Total	-	-				Not applicable to Transmission Cost of Service calculation.
DFIT 283 NONOPERATING NONCURRENT LIAB Total	-	-				Not applicable to Transmission Cost of Service calculation.
DFIT 283 OPERATING NONCURRENT LIAB Total	-	-				Not applicable to Transmission Cost of Service calculation.
DFIT EFFECT ON SIT NONOP - OCI Total	-	-				Not applicable to Transmission Cost of Service calculation.
DOE SETTLEMENT Total	(2,956)	(2,956)				Not applicable to Transmission Cost of Service calculation.
DOE SETTLEMENT CURRENT	(25,133)	(25,133)				Not applicable to Transmission Cost of Service calculation.
DSIT 283 NONOP CURRENT LIABILITY D.C. Total	-	-				Not applicable to Transmission Cost of Service calculation.
DSIT 283 NONOP CURRENT LIABILITY N.C. Total	-	-				Not applicable to Transmission Cost of Service calculation.
DSIT 283 NONOP CURRENT LIABILITY VA Total	-	-				Not applicable to Transmission Cost of Service calculation.
DSIT 283 NONOP CURRENT LIABILITY W.V. Total	-	-				Not applicable to Transmission Cost of Service calculation.
DSIT 283 NONOP NONCURRENT LIABILITY D.C. Total	-	-				Not applicable to Transmission Cost of Service calculation.
DSIT 283 NONOP NONCURRENT LIABILITY N.C. Total	-	-				Not applicable to Transmission Cost of Service calculation.
DSIT 283 NONOP NONCURRENT LIABILITY VA Total	-	-				Not applicable to Transmission Cost of Service calculation.
DSIT 283 NONOP NONCURRENT LIABILITY W.V. Total	-	-				Not applicable to Transmission Cost of Service calculation.
DSIT 283 OP OTHER NONCURR ASSET VA MIN Total	10	10				Not applicable to Transmission Cost of Service calculation.
DSIT 283 OP OTHER NONCURR LIAB D.C. Total	-	-				Not applicable to Transmission Cost of Service calculation.
DSIT 283 OP OTHER NONCURR LIAB N.C. Total	-	-				Not applicable to Transmission Cost of Service calculation.
DSIT 283 OP OTHER NONCURR LIAB VA Total	-	-				Not applicable to Transmission Cost of Service calculation.
DSIT 283 OP OTHER NONCURR LIAB W.V. MIN Total	(10)	(10)				Not applicable to Transmission Cost of Service calculation.
DSIT 283 OP OTHER NONCURR LIAB W.V. Total	-	-				Not applicable to Transmission Cost of Service calculation.
DSIT 283 OPERATING CURRENT LIABILITY D.C. Total	-	-				Not applicable to Transmission Cost of Service calculation.
DSIT 283 OPERATING CURRENT LIABILITY N.C. Total	-	-				Not applicable to Transmission Cost of Service calculation.
DSIT 283 OPERATING CURRENT LIABILITY VA Total	-	-				Not applicable to Transmission Cost of Service calculation.
DSIT 283 OPERATING CURRENT LIABILITY W.V. Total	-	-				Not applicable to Transmission Cost of Service calculation.
DSIT NONOPERATING DC	(10)	(10)				Not applicable to Transmission Cost of Service calculation.
DSIT NONOPERATING NC	(1,719)	(1,719)				Not applicable to Transmission Cost of Service calculation.
DSIT NONOPERATING VA	(25,396)	(25,396)				Not applicable to Transmission Cost of Service calculation.
DSIT NONOPERATING WV	(779)	(779)				Not applicable to Transmission Cost of Service calculation.
DSIT OPERATING DC	(47)	(47)				Not applicable to Transmission Cost of Service calculation.
DSIT OPERATING NC	(7,778)	(7,778)				Not applicable to Transmission Cost of Service calculation.
DSIT OPERATING VA	(114,895)	(114,895)				Not applicable to Transmission Cost of Service calculation.
DSIT OPERATING WV	(3,782)	(3,782)				Not applicable to Transmission Cost of Service calculation.
EMISSIONS ALLOWANCES Total	-	-				Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DFIT GROSSUP (283) Total	(28,603)	(28,603)				Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DFIT GROSSUP (283) - ALTAVISTA RIDER	(73)	(73)				Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DFIT GROSSUP (283) - BEAR GARDEN RID Total	(519)	(519)				Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DFIT GROSSUP (283) - BREMO RIDER Total	(6)	(6)				Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DFIT GROSSUP (283) - HALIFAX RIDER Total	11	11				Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DFIT GROSSUP (283) - HOPEWELL RIDER	(34)	(34)				Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DFIT GROSSUP (283) - NAIH RIDER Total	(7,097)	(7,097)				Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DFIT GROSSUP (283) - PP7 RIDER Total	(17)	(17)				Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DFIT GROSSUP (283) - SOUTHAMPTON RID	(23)	(23)				Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DFIT GROSSUP (283) - VCHEC RIDER Total	(2,361)	(2,361)				Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DFIT GROSSUP (283) - VCHEC RIDER CURR Total	-	-				Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DFIT GROSSUP (283) - VCHEC RIDER NON Total	-	-				Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DFIT GROSSUP (283) - WARREN RIDER Total	(332)	(332)				Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP DC Total	(2)	(2)				Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP DC - ALTAVISTA RIDER	(0)	(0)				Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP DC - BEAR GARDEN RIDER Total	0	0				Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP DC - BREMO RIDER Total	0	0				Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP DC - HALIFAX RIDER	(0)	(0)				Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP DC - HOPEWELL RIDER	(0)	(0)				Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP DC - NAIH RIDER Total	(1)	(1)				Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP DC - PP7 RIDER	(0)	(0)				Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP DC - SOUTHAMPTON RIDER	(0)	(0)				Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP DC - VCHEC RIDER Total	0	0				Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP DC - VCHEC RIDER CURR Total	-	-				Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP DC - WARREN RIDER Total	(0)	(0)				Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP NC Total	(330)	(330)				Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP NC - ALTAVISTA RIDER	(0)	(0)				Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP NC - BEAR GARDEN RIDER Total	(6)	(6)				Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP NC - BREMO RIDER Total	(0)	(0)				Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP NC - BRUNSWICK RIDER Total	(0)	(0)				Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP NC - HALIFAX RIDER Total	0	0				Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP NC - HOPEWELL RIDER	(0)	(0)				Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP NC - NAIH RIDER Total	(80)	(80)				Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP NC - PP7 RIDER Total	(0)	(0)				Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP NC - SOUTHAMPTON RIDER	(0)	(0)				Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP NC - VCHEC RIDER Total	(29)	(29)				Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP NC - VCHEC RIDER CURR Total	-	-				Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP NC - VCHEC RIDER NONCUR Total	-	-				Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP NC - WARREN RIDER Total	(4)	(4)				Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP VA Total	(4,903)	(4,903)				Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP VA - ALTAVISTA RIDER	(5)	(5)				Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP VA - BEAR GARDEN RIDER Total	(89)	(89)				Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP VA - BREMO RIDER Total	(1)	(1)				Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP VA - GENERATION RIDER Total	-	-				Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP VA - HALIFAX RIDER Total	0	0				Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP VA - HOPEWELL RIDER	(4)	(4)				Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP VA - NAIH RIDER Total	(1,214)	(1,214)				Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP VA - PP7 RIDER Total	(3)	(3)				Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP VA - SOUTHAMPTON RIDER	(4)	(4)				Not applicable to Transmission Cost of Service calculation.

FAS 109 OTHER DSIT GROSSUP VA - VCHEC RIDER Total	(406)	(406)		Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP VA - VCHEC RIDER CURR Total	-	-		Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP VA - VCHEC RIDER NONCUR Total	-	-		Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP VA - WARREN RIDER Total	(57)	(57)		Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP WV Total	(151)	(151)		Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP WV - ALTAVISTA RIDER	(0)	(0)		Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP WV - BEAR GARDEN RIDER Total	(3)	(3)		Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP WV - BREMO RIDER Total	0	0		Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP WV - BRUNSWICK RIDER Total	(0)	(0)		Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP WV - HALIFAX RIDER Total	(0)	(0)		Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP WV - HOPEWELL RIDER	(0)	(0)		Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP WV - NAIJI RIDER Total	(38)	(38)		Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP WV - PP7 RIDER Total	(0)	(0)		Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP WV - SOUTHAMPTON RIDER	(0)	(0)		Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP WV - VCHEC RIDER Total	(12)	(12)		Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP WV - VCHEC RIDER CURR Total	-	-		Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP WV - VCHEC RIDER NONCUR Total	-	-		Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP WV - WARREN RIDER Total	(2)	(2)		Not applicable to Transmission Cost of Service calculation.
FAS 133 Total	(41,138)	(41,138)		Not applicable to Transmission Cost of Service calculation.
FAS 133 - FTR HEDGE CURRENT ASSET Total	-	-		Not applicable to Transmission Cost of Service calculation.
FAS 133 REG FUEL HEDGE NONCURRENT Total	-	-		Not applicable to Transmission Cost of Service calculation.
FAS 133-DEBT VALUATION - MTM - CURRENT LIAB Total	0	0		Not applicable to Transmission Cost of Service calculation.
FAS 133-DEFERRED G/L CAPACITY HEDGE - NON CURRENT Total	-	-		Not applicable to Transmission Cost of Service calculation.
FAS 133-DEFERRED G/L CAPACITY HEDGE CURRENT LIAB Total	-	-		Not applicable to Transmission Cost of Service calculation.
FAS 133-DEFERRED G/L POWER HEDGE - CURRENT LIAB Total	-	-		Not applicable to Transmission Cost of Service calculation.
FAS 133-DEFERRED VALUATION- MTM NON CURRENT LIAB Total	(0)	(0)		Not applicable to Transmission Cost of Service calculation.
FAS 133-FTR CURRENT LIAB Total	-	-		Not applicable to Transmission Cost of Service calculation.
FEDERAL EFFECT OF STATE NONOPERATING	(27,284)	(27,284)		Not applicable to Transmission Cost of Service calculation.
FEDERAL EFFECT OF STATE OPERATING	(2,585)	(2,585)		Not applicable to Transmission Cost of Service calculation.
FEDERAL TAX INTEREST EXPENSE Total	(34)	(34)		Not applicable to Transmission Cost of Service calculation.
FEDERAL TAX INTEREST EXPENSE NON CURRENT Total	-	-		Not applicable to Transmission Cost of Service calculation.
FIXED ASSETS FED EFFECT OF STATE	547	547		Not applicable to Transmission Cost of Service calculation.
FUEL HANDLING COSTS Total	(157)	(157)		Not applicable to Transmission Cost of Service calculation.
GOODWILL AMORTIZATION Total	-	-		Not applicable to Transmission Cost of Service calculation.
NON CURRENT REG A4 ELEC TRAN Total	(1,610)	(1,610)		Not applicable to Transmission Cost of Service calculation.
POWERTREE CARBON CO. LLC. Total	(34)	(34)		Not applicable to Transmission Cost of Service calculation.
REACQUIRED DEBT GAIN(LOSS) Total	(1,598)	(1,598)		Not applicable to Transmission Cost of Service calculation.
REG ASSET - A4 RAC COSTS CURRENT Total	(15,246)	(15,246)		Not applicable to Transmission Cost of Service calculation.
REG ASSET - A4 RAC COSTS NONCURRENT Total	(5,725)	(5,725)		Not applicable to Transmission Cost of Service calculation.
REG ASSET - A5 REC COST VA Total	-	-		Not applicable to Transmission Cost of Service calculation.
REG ASSET - ATRR - CURRENT Total	(4,235)	(4,235)		Not applicable to Transmission Cost of Service calculation.
REG ASSET - DEBT VALUATION - MTM - CURRENT	(1,760)	(1,760)		Not applicable to Transmission Cost of Service calculation.
REG ASSET - DEFERRED G/L CAPACITY HEDGE CURRENT Total	(54)	(54)		Not applicable to Transmission Cost of Service calculation.
REG ASSET - DEFERRED G/L POWER HEDGE CURRENT Total	-	-		Not applicable to Transmission Cost of Service calculation.
REG ASSET - FTR - CURRENT Total	(441)	(441)		Not applicable to Transmission Cost of Service calculation.
REG ASSET - PLANT CURRENT	(9,504)	(9,504)		Not applicable to Transmission Cost of Service calculation.
REG ASSET CURRENT RIDER A4 NON VA OTHER Total	(2,267)	(2,267)		Not applicable to Transmission Cost of Service calculation.
REG ASSET CURRENT RIDER A5 DSM Total	(175)	(175)		Not applicable to Transmission Cost of Service calculation.
REG ASSET CURRENT RIDER A6 ALTAVISTA AFUDC DEBT Total	(11)	(11)		Not applicable to Transmission Cost of Service calculation.
REG ASSET CURRENT RIDER A6 BEAR GARDEN AFUDC DEBT Total	29	29		Not applicable to Transmission Cost of Service calculation.
REG ASSET CURRENT RIDER A6 BEAR GARDEN COST RESERV Total	(172)	(172)		Not applicable to Transmission Cost of Service calculation.
REG ASSET CURRENT RIDER A6 HOPEWELL AFUDC DEBT Total	(10)	(10)		Not applicable to Transmission Cost of Service calculation.
REG ASSET CURRENT RIDER A6 SOUTHAMPTON AFUDC DEBT Total	(8)	(8)		Not applicable to Transmission Cost of Service calculation.
REG ASSET CURRENT RIDER A6 HALIFAX AFUDC DEBT Total	-	-		Not applicable to Transmission Cost of Service calculation.
REG ASSET CURRENT RIDER A6 VCHEC AFUDC DEBT Total	(674)	(674)		Not applicable to Transmission Cost of Service calculation.
REG ASSET CURRENT RIDER A6 VCHEC COST RESERVE Total	(1,304)	(1,304)		Not applicable to Transmission Cost of Service calculation.
REG ASSET CURRENT RIDER A6 WARREN AFUDC DEBT Total	(86)	(86)		Not applicable to Transmission Cost of Service calculation.
REG ASSET - DEBT VALUATION - MTM - NON CURRENT Total	(36,075)	(36,075)		Not applicable to Transmission Cost of Service calculation.
REG ASSET - DEFERRED GAIN/LOSS CAPAC HEDGE NONCUR Total	(546)	(546)		Not applicable to Transmission Cost of Service calculation.
REG ASSET NONCUR RIDER A6 ALTAVISTA AFUDC DEBT Total	(8)	(8)		Not applicable to Transmission Cost of Service calculation.
REG ASSET NONCUR RIDER A6 BEAR GARDEN AFUDC DEBT Total	(641)	(641)		Not applicable to Transmission Cost of Service calculation.
REG ASSET NONCUR RIDER A6 BEAR GARDEN COST RESERVE Total	(2,458)	(2,458)		Not applicable to Transmission Cost of Service calculation.
REG ASSET NONCUR RIDER A6 BRUNSWICK AFUDC DEBT Total	(4)	(4)		Not applicable to Transmission Cost of Service calculation.
REG ASSET NONCUR RIDER A6 HALIFAX AFUDC DEBT Total	(0)	(0)		Not applicable to Transmission Cost of Service calculation.
REG ASSET NONCUR RIDER A6 HOPEWELL AFUDC DEBT Total	(4)	(4)		Not applicable to Transmission Cost of Service calculation.
REG ASSET NONCUR RIDER A6 NAIJI AFUDC DEBT Total	(4,024)	(4,024)		Not applicable to Transmission Cost of Service calculation.
REG ASSET NONCUR RIDER A6 NAIJI COST RESERVE Total	(283)	(283)		Not applicable to Transmission Cost of Service calculation.
REG ASSET NONCUR RIDER A6 PP7 AFUDC DEBT Total	(11)	(11)		Not applicable to Transmission Cost of Service calculation.
REG ASSET NONCUR RIDER A6 SOUTHAMPTON AFUDC DEBT Total	(6)	(6)		Not applicable to Transmission Cost of Service calculation.
REG ASSET NONCUR RIDER A6 VCHEC AFUDC DEBT Total	(588)	(588)		Not applicable to Transmission Cost of Service calculation.
REG ASSET NONCUR RIDER A6 VCHEC COST RESERVE Total	(5,274)	(5,274)		Not applicable to Transmission Cost of Service calculation.
REG ASSET NONCUR RIDER A6 WARREN AFUDC DEBT Total	(135)	(135)		Not applicable to Transmission Cost of Service calculation.
REG ASSET NONCUR RIDER A6 WARREN COST RESERVE Total	(7)	(7)		Not applicable to Transmission Cost of Service calculation.
REG ATRR NON CURRENT Total	-	-		Not applicable to Transmission Cost of Service calculation.
REG NON CURRENT DSM A5 RIDER Total	(1,686)	(1,686)		Not applicable to Transmission Cost of Service calculation.
REGULATORY ASSET - D & D Total	-	-		Represents cost that for regulatory purposes needs to be amortized over a prescribed life. However, allowable for tax when incurred.
REGULATORY ASSET - FAS 112 Total	(1,720)	-	(1,720)	Represents cost that for regulatory purposes needs to be amortized over a prescribed life. However, allowable for tax when incurred.
REGULATORY ASSET - NJUG Total	(3,583)	(3,583)		Represents cost that for regulatory purposes needs to be amortized over a prescribed life. However, allowable for tax when incurred.
REGULATORY ASSET - VA SLS TAX Total	(1,995)	(1,995)		Represents cost that for regulatory purposes needs to be amortized over a prescribed life. However, allowable for tax when incurred.
REGULATORY ASSET - VA SLS TAX CURRENT Total	(11,395)	(11,395)		Represents cost that for regulatory purposes needs to be amortized over a prescribed life. However, allowable for tax when incurred.
REGULATORY ASSET PJM - CURRENT Total	-	-		Represents cost that for regulatory purposes needs to be amortized over a prescribed life. However, allowable for tax when incurred.
RETIREMENT - EXEC SUPP RET (ESRP) - NONOP Total	(260)	(260)		Not applicable to Transmission Cost of Service calculation.
W.VA. STATE POLLUTION CONTROL Total	(5,782)	-	(5,782)	Represents the deferred state tax impact related to WV Pollution control projects. This deferral will turn around once placed in service.

ADFIT - OTHER COMPREHENSIVE INCOME Total	(13,536)	(13,536)				Not applicable to Transmission Cost of Service calculation.
DEFERRED SIT NONOP - OCI Total	(2,998)	(2,998)				Not applicable to Transmission Cost of Service calculation.
DFIT EFFECT ON SIT NONOP - OCI Total	(5)	(5)				Not applicable to Transmission Cost of Service calculation.
DEDESIGNATED DEBT NOT ISSUED	(621)	(621)				Not applicable to Transmission Cost of Service calculation.
REG LIAB - DEBT VALUATION - MTM - CURRENT	(0)	(0)				Not applicable to Transmission Cost of Service calculation.
REG LIAB CURRENT RIDER A6 BEAR GARDEN COST RESERVE	(173)	(173)				Not applicable to Transmission Cost of Service calculation.
VA PROPERTY TAX	(23)	(23)				Not applicable to Transmission Cost of Service calculation.
FIXED ASSETS NONCURRENT CURRENT	(468)	(468)				Not applicable to Transmission Cost of Service calculation.
RESTRICTED STOCK AWARDS	(516)	(516)				Not applicable to Transmission Cost of Service calculation.
ROUND	(0)	(0)				Not applicable to Transmission Cost of Service calculation.
Subtotal - p277 (Form 1-F filer: see note 6, below)	(910,662)	(903,159)	0	(5,782)	(1,720)	
Less FASB 109 Above if not separately removed	(46,400)	(46,400)	-	-	-	
Less FASB 106 Above if not separately removed	-	-	-	-	-	
Total	(864,262)	(856,760)	-	(5,782)	(1,720)	

Instructions for Account 283:

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

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

Virginia Electric and Power Company
ATTACHMENT H-16A
Attachment 2 - Taxes Other Than Income Worksheet
2013 (000's)

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

Criteria for Allocation:

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

Virginia Electric and Power Company
ATTACHMENT H-16A
Attachment 3 - Revenue Credit Workpaper
2013 (000's)

		Transmission <u>Related</u>	Production/Other <u>Related</u>	<u>Total</u>
Account 454 - Rent from Electric Property				
1	Rent from Electric Property - Transmission Related (Note 3)	8,524		8,524
2	Total Rent Revenues (Sum Lines 1)	8,524	-	8,524
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)	1,902		1,902
5	Point to Point Service revenues received by Transmission Owner for which the load is not included in the divisor (Note 4)	-		-
6	PJM Transitional Revenue Neutrality (Note 1)	-		-
7	PJM Transitional Market Expansion (Note 1)	-		-
8	Professional Services (Note 3)	5,821		5,821
9	Revenues from Directly Assigned Transmission Facility Charges (Note 2)	2,681		2,681
10	Rent or Attachment Fees associated with Transmission Facilities (Note 3)			-
11	Gross Revenue Credits (Accounts 454 and 456) (Sum Lines 2-10)	18,928	-	18,928
12	Less line 14g	(9,180)	-	(9,180)
13	Total Revenue Credits	9,748	-	9,748
Revenue Adjustment to Determine Revenue Credit				
14a	Revenues included in lines 1-11 which are subject to 50/50 sharing. (Lines 1 + 8 + 10)	14,344	-	14,344
14b	Costs associated with revenues in line 14a	4,015	-	4,015
14c	Net Revenues (14a - 14b)	10,329	-	10,329
14d	50% Share of Net Revenues (14c / 2)	5,165	-	5,165
14e	Cost associated with revenues in line 14b that are included in FERC accounts recovered through the formula times the allocator used to functionalize the amounts in the FERC account to the transmission service at issue	-	-	-
14f	Net Revenue Credit (14d + 14e)	5,165	-	5,165
14g	Line 14f less line 14a	(9,180)	-	(9,180)

Revenue Adjustment to Determine Revenue Credit

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

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

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

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

Virginia Electric and Power Company
ATTACHMENT H-16A
Attachment 4 - Calculation of 100 Basis Point Increase in ROE
2013 (000's)

A	Return and Taxes with Basis Point increase in ROE			
	Basis Point increase in ROE and Income Taxes		(Line 130 + 140)	371,166
B	100 Basis Point increase in ROE	(Note J from Appendix A)	Fixed	1.00%
Return Calculation				
Line Ref.				
62	Rate Base		(Line 44 + 61)	2,754,969
	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)	249,227
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 =	$CIT=(T/1-T) * Investment Return * (1-(WCLTD/R)) =$		122,218
140	Total Income Taxes		(Line 138 + 139)	121,939

Electric / Non-electric Cost Support			Previous Year												Current Year													
Line #s	Descriptions	Notes	Page #'s & Instructions	Form TDec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Form 1 Dec	Average	Non-electric Portion	Details									
Plant Allocation Factors																												
8	Electric Plant In Service	(Notes A & C)	p207.104g/Plant-Acc. Deprc Wkst	28,267,290	28,579,828	28,670,915	28,765,377	28,886,844	28,977,951	29,232,552	29,375,914	29,540,659	29,694,502	29,739,548	29,883,817	30,210,811	29,210,462	0										
15	Accumulated Depreciation (Total Electric Plant)	(Notes A & C)	p219.29c	11,096,384	11,163,082	11,228,562	11,295,523	11,359,371	11,426,804	11,494,114	11,570,772	11,647,798	11,722,421	11,799,413	11,876,576	11,955,878	11,510,515	0										
12	Accumulated Intangible Amortization	(Notes A & C)	p200.21c	128,048	129,866	131,684	133,502	135,320	137,138	138,956	140,774	142,592	144,410	146,228	148,046	149,864	138,956	0		Respondent is Electric Utility only.								
13	Accumulated Common Amortization - Electric	(Notes A & C)	p356	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0										
14	Accumulated Common Plant Depreciation - Electric	(Notes A & C)	p356	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0										
Plant In Service																												
21	Transmission Plant In Service	(Notes A & C)	p207.58.g/Trans.Input Sht	4,227,511	4,248,836	4,296,776	4,309,091	4,322,007	4,368,137	4,528,456	4,599,247	4,669,828	4,692,508	4,702,348	4,738,912	4,740,774	4,495,726	0										
15	Generator Step-Ups			201,396	201,396	201,396	201,396	201,396	201,396	201,396	201,396	201,396	201,396	201,396	201,396	201,396	201,396	0										
23	Generator Interconnection Facilities			39,454	39,454	39,454	39,454	39,454	39,454	39,454	39,454	39,454	39,454	39,454	39,454	39,454	39,454	0										
25	General & Intangible	(Notes A & C)	p205.5.g & p207.99.g/G&I Wkst	865,154	868,669	872,183	875,698	879,213	882,727	886,242	889,757	893,271	896,786	900,301	903,815	907,330	886,242	0										
36	Accumulated Depreciation	(Notes A & C)	p356	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0										
22	Transmission Accumulated Depreciation	(Notes A & C)	p219.25.c/Trans.Input Sht	920,493	925,050	929,616	934,258	938,916	943,593	948,308	953,279	958,363	963,562	968,796	974,043	979,327	949,046	0										
33	Transmission Accumulated Depreciation - Generator Step-Ups			47,492	47,868	48,246	48,627	49,011	49,398	49,789	50,182	50,578	50,978	51,381	51,787	52,196	49,810	0										
34	Transmission Accumulated Depreciation - Interconnection Facilities			5,895	5,945	5,995	6,045	6,096	6,147	6,199	6,251	6,304	6,357	6,410	6,464	6,518	6,202	0										
36	Accumulated General Depreciation	(Notes A & C)	p219.28.b	338,138	340,723	343,309	345,894	348,480	351,065	353,651	356,236	358,822	361,407	363,992	366,578	369,163	353,651	0										
Materials and Supplies																												
50	Undistributed Stores Exp	(Notes A & R)	p227.6c & 16.c	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0		Respondent is Electric Utility only.								
Allocated General & Common Expenses																												
68	Common Plant O&M	(Note A)	p356	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0										
Depreciation Expense																												
86	Depreciation-Transmission	(Note A)	p336.7.b&c	-	-	-	-	-	-	-	-	-	-	-	-	-	-	88,566	0									
91	Depreciation-General	(Note A)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	31,025	0									
92	Depreciation-Intangible	(Note A)	p336.1d&e/Attachment 5	-	-	-	-	-	-	-	-	-	-	-	-	-	-	21,816	0	Respondent is Electric Utility only.								
87	Depreciation - Generator Step-Ups			-	-	-	-	-	-	-	-	-	-	-	-	-	-	4,077	0									
88	Depreciation - Interconnection Facilities			-	-	-	-	-	-	-	-	-	-	-	-	-	-	799	0									
96	Common Depreciation - Electric Only	(Note A)	p336.11.b	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0	0									
97	Common Amortization - Electric Only	(Note A)	p356 or p336.11d	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0	0									

O&M Expenses			Previous Year												Current Year													
Line #s	Descriptions	Notes	Page #'s & Instructions	Form TDec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Form 1 Dec	Totals	Non-electric Portion	Details									
63	Transmission O&M	(Note A)	p321.112.b/Trans. Input Sht	-	1,398	2,013	1,874	2,223	2,732	2,919	3,833	3,852	3,042	3,698	4,488	4,295	36,366	29,130										
64	Generator Step-Ups		Input Sheet	-	-	-	-	-	-	-	-	-	-	-	-	-	15	0										
65	Transmission by Others		p321.96.b	-	(2,580)	(2,580)	(2,580)	(2,580)	(2,580)	(2,580)	(2,580)	(2,580)	(2,580)	(2,580)	(2,580)	(2,580)	(30,956)	0										

Wages & Salary			Previous Year												Current Year													
Line #s	Descriptions	Notes	Page #'s & Instructions	Form TDec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Form 1 Dec	Totals	Non-electric Portion	Details									
4	Total Wage Expense	(Note A)	p354.28b/Trans. Wkst	-	-	-	-	-	-	-	-	-	-	-	-	-	585,154	0										
5	Total A&G Wages Expense	(Note A)	p354.27b/Trans. Wkst	-	-	-	-	-	-	-	-	-	-	-	-	-	90,535	0										
1	Transmission Wages	(Note A)	p354.21b/Trans. Wkst	-	-	-	-	-	-	-	-	-	-	-	-	-	26,428	0										
2	Generator Step-Ups		Trans. Wkst	-	-	-	-	-	-	-	-	-	-	-	-	-	9	0										

Transmission / Non-transmission Cost Support			Previous Year												Current Year													
Line #s	Descriptions	Notes	Page #'s & Instructions	Form TDec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Form 1 Dec	Average	Non-transmission Related	Details									
30	Plant Held for Future Use (Including Land)	(Notes C & O)	p214.47.d	12,581	12,581	12,581	12,581	12,581	12,581	12,581	12,581	12,581	12,581	12,581	12,581	12,581	12,581	12,581	12,393	Specific Identification based on plant records. The following plant investments are included:								
																Form 1 Amount	12,581	188	12,393	Enter Details								

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

Regulatory Expense Related to Transmission Cost Support

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

Safety Related Advertising Cost Support

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

MultiState Workpaper

Line #s	Descriptions	Notes	Page #'s & Instructions	State 1	State 2	State 3	State 4	State 5	Details
132	Income Tax Rates SIT-State Income Tax Rate or Composite	(Note I)		Va 5.62%	NC 0.381%	Wva 0.23%			Enter Calculation 6.23%

Education and Out Reach Cost Support

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

Excluded Plant Cost Support

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

Transmission Related Account 242 Reserves

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

Prepayments

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

Outstanding Network Credits Cost Support

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

Extraordinary Property Loss

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

Interest on Outstanding Network Credits Cost Support

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

Facility Credits under Section 30.9 of the PJM OATT.

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

PJM Load Cost Support

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

A&G Expenses - Other Post Employment Benefits

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

Interest on Long-Term Debt

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

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

The True-Up Adjustment component of the Formula Rate for each Rate Year beginning with 2010 shall be determined as follows: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 $(1+i)^{24}$	1.06685
E	True-up Adjustment (C*D)	(14,642)

Where:

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

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

The True-Up Adjustment component of the annual revenue requirement for each project included in Attachment 7 for each Rate Year beginning with 2010 shall be determined as follows: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		13.6586%
4	B	161	Net Plant Carrying Charge with 100 Basis Point increase in ROE without Depreciation		14.3980%
5	C		Line B less Line A		0.7394%
6	FCR if a CIAC				
7	D	155	Net Plant Carrying Charge without Depreciation, Return, or Income Taxes		3.3575%
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	13.6586%				13.6586%			
14	Incentive Factor (Basis Points /100)		0				0			
15	FCR W incentive L.13 +(L.14*L.5)		13.6586%				13.6586%			
16	Investment		1,911,923				1,671,946			
17	Annual Depreciation Exp		37,489				32,783			
18	In-Service Month (1-12)		12				9			
19		Invest Yr	Beginning	Depreciation	Ending	Rev Req	Beginning	Depreciation	Ending	Rev Req
20	W / O incentive	2006					1,671,946	9,562	1,662,384	
21	W incentive	2006					1,671,946	9,562	1,662,384	
22	W / O incentive	2007	1,911,923	1,562	1,910,361		1,662,384	32,783	1,629,601	
23	W incentive	2007	1,911,923	1,562	1,910,361		1,662,384	32,783	1,629,601	
24	W / O incentive	2008	1,910,361	37,489	1,872,872		1,629,601	32,783	1,596,818	
25	W incentive	2008	1,910,361	37,489	1,872,872		1,629,601	32,783	1,596,818	
26	W / O incentive	2009	1,872,872	37,489	1,835,384		1,596,818	32,783	1,564,034	
27	W incentive	2009	1,872,872	37,489	1,835,384		1,596,818	32,783	1,564,034	
28	W / O incentive	2010	1,835,384	37,489	1,797,895		1,564,034	32,783	1,531,251	
29	W incentive	2010	1,835,384	37,489	1,797,895		1,564,034	32,783	1,531,251	
30	W / O incentive	2011	1,797,895	37,489	1,760,406		1,531,251	32,783	1,498,468	
31	W incentive	2011	1,797,895	37,489	1,760,406		1,531,251	32,783	1,498,468	
32	W / O incentive	2012	1,760,406	37,489	1,722,918		1,498,468	32,783	1,465,685	
33	W incentive	2012	1,760,406	37,489	1,722,918		1,498,468	32,783	1,465,685	
34	W / O incentive	2013	1,722,918	37,489	1,685,429	270,255	1,465,685	32,783	1,432,901	230,737
35	W incentive	2013	1,722,918	37,489	1,685,429	270,255	1,465,685	32,783	1,432,901	230,737

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	1.06685	1.06685
H	True-Up Adjustment without Incentive (E*G)	(15,599)	(13,282)
I	True-Up Adjustment with Incentive (F*G)	(15,599)	(13,282)

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

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

Projected Revenue Requirement including True-up Adjustment, if applicable			
W / O incentive	2013	254,656	217,455
W incentive	2013	254,656	217,455

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			
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		
13.6586%	Clifton and Clifton 500 KV 150 MVAR			13.6586%	addition			13.6586%	addition		
0	capacitor			0				0	Spare Transformer Addition		
13.6586%				13.6586%				13.6586%			
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	1,157,558	6,452,744	140,659	6,312,085	1,012,409	2,238,745	47,339	2,191,406	349,888
7,372,644	161,592	7,211,052	1,157,558	6,452,744	140,659	6,312,085	1,012,409	2,238,745	47,339	2,191,406	349,888

Line

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

	1,088,542	953,984		329,637
	1,088,542	953,984		329,637

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				
b0328.1 51 Build new Meadowbrook-Loudon 500kV circuit (30 of 50 miles)					b0328.1 51 Build new Meadowbrook-Loudon 500kV circuit (30 of 50 miles)					b0328.1 51 Build new Meadowbrook-Loudon 500kV circuit (30 of 50 miles)				
13.6586% 1.5 14.7678% line 2101 v11					13.6586% 1.5 14.7678% Line 2030 & 559 v12 & v13					13.6586% 1.5 14.7678% Line 580 - Phase 1				
21,850,320 428,438 6					45,089,768 884,113 12					13,669,715 268,034 7				
Beginning	Depreciation	Ending	Rev Req		Beginning	Depreciation	Ending	Rev Req		Beginning	Depreciation	Ending	Rev Req	
21,850,320	232,070	21,618,250			45,089,768	36,838	45,052,930							
21,850,320	232,070	21,618,250			45,089,768	36,838	45,052,930							
21,618,250	428,438	21,189,812			45,052,930	884,113	44,168,817			13,669,715	122,849	13,546,866		
21,618,250	428,438	21,189,812			45,052,930	884,113	44,168,817			13,669,715	122,849	13,546,866		
21,189,812	428,438	20,761,374			44,168,817	884,113	43,284,704			13,546,866	268,034	13,278,833		
21,189,812	428,438	20,761,374			44,168,817	884,113	43,284,704			13,546,866	268,034	13,278,833		
20,761,374	428,438	20,332,937			43,284,704	884,113	42,400,591			13,278,833	268,034	13,010,799		
20,761,374	428,438	20,332,937			43,284,704	884,113	42,400,591			13,278,833	268,034	13,010,799		
20,332,937	428,438	19,904,499	3,176,376		42,400,591	884,113	41,516,478	6,615,069		13,010,799	268,034	12,742,765	2,026,824	
20,332,937	428,438	19,904,499	3,399,522		42,400,591	884,113	41,516,478	7,080,449		13,010,799	268,034	12,742,765	2,169,646	

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		2,258,844
D		3,785,515		7,882,443		2,414,718
E		(172,381)		(359,353)		(94,854)
F		(172,247)		(359,075)		(93,757)
G		1,06685		1,06685		1,06685
H		(183,905)		(383,377)		(101,195)
I		(183,762)		(383,080)		(100,025)

	2,992,471	6,231,691	1,925,629
	3,215,760	6,697,370	2,069,621

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			
10	Yes	b0328.1			Yes	b0328.1			Yes	b0328.1		
11	51	Build new Meadowbrook-Loudon 500kV circuit			51	Build new Meadowbrook-Loudon 500kV circuit			51	Build new Meadowbrook-Loudon 500kV circuit		
12	13.6586%	(30 of 50 miles)			13.6586%	(30 of 50 miles)			13.6586%	(30 of 50 miles)		
13	1.5				1.5				1.5			
14	14.7678%	Line 124			14.7678%	Line 114			14.7678%	Clevenger DP/580		
15	11,317,500				14,682,570				16,900,800			
16	221,912				287,894				331,388			
17	4				6				9			
18												
19	Beginning	Depreciation	Ending	Rev Req	Beginning	Depreciation	Ending	Rev Req	Beginning	Depreciation	Ending	Rev Req
20												
21												
22												
23												
24												
25												
26												
27	11,317,500	157,188	11,160,313		14,682,570	155,942	14,526,628		16,900,800	96,655	16,804,145	
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	11,160,313	221,912	10,938,401		14,526,628	287,894	14,238,734		16,804,145	331,388	16,472,757	
30	11,160,313	221,912	10,938,401		14,526,628	287,894	14,238,734		16,804,145	331,388	16,472,757	
31	10,938,401	221,912	10,716,489		14,238,734	287,894	13,950,841		16,472,757	331,388	16,141,369	
32	10,938,401	221,912	10,716,489		14,238,734	287,894	13,950,841		16,472,757	331,388	16,141,369	
33	10,716,489	221,912	10,494,577	1,670,481	13,950,841	287,894	13,662,947	2,173,724	16,141,369	331,388	15,809,980	2,513,444
34	10,716,489	221,912	10,494,577	1,788,112	13,950,841	287,894	13,662,947	2,326,863	16,141,369	331,388	15,809,980	2,690,638
35												

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		1,06685		1,06685	1,06685
H		(96,876)		(126,101)	55,543
I		(96,801)		(126,003)	68,906

	1,573,605		2,047,623	2,568,987
	1,691,311		2,200,859	2,759,544

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

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	Project H-10				Project I-1				Project I-2A			
10												
11	Yes	b0328.4			Yes	b0329			Yes	b0329		
12	51	Upgrade Loudoun 500 kV Substation			51	Carson-Suffolk 500 kV line +			51	Carson-Suffolk 500 kV line +		
13	13.6586%				13.6586%	Suffolk 500/230 # 2 transformer +			13.6586%	Suffolk 500/230 # 2 transformer +		
14	1.5				1.5	Suffolk - Thrasher 230kV line			1.5	Suffolk - Thrasher 230kV line		
15	14.7678%				14.7678%				14.7678%			
16	3,123,926				2,434,850	Cost associated with below 500 kV elements.			38,614,627	Cost associated with below 500 kV elements.		
17	61,253				47,742				757,150			
18	5				12				6			
19	Beginning	Depreciation	Ending	Rev Req	Beginning	Depreciation	Ending	Rev Req	Beginning	Depreciation	Ending	Rev Req
20												
21												
22												
23												
24												
25												
26					2,434,850	1,989	2,432,861					
27					2,434,850	1,989	2,432,861					
28					2,432,861	47,742	2,385,119					
29					2,432,861	47,742	2,385,119					
30	3,123,926	38,283	3,085,643		2,385,119	47,742	2,337,376		38,614,627	410,123	38,204,504	
31	3,123,926	38,283	3,085,643		2,385,119	47,742	2,337,376		38,614,627	410,123	38,204,504	
32	3,085,643	61,253	3,024,389		2,337,376	47,742	2,289,634		38,204,504	757,150	37,447,355	
33	3,085,643	61,253	3,024,389		2,337,376	47,742	2,289,634		38,204,504	757,150	37,447,355	
34	3,024,389	61,253	2,963,136	470,160	2,289,634	47,742	2,241,892	357,214	37,447,355	757,150	36,690,205	5,820,232
35	3,024,389	61,253	2,963,136	503,365	2,289,634	47,742	2,241,892	382,345	37,447,355	757,150	36,690,205	6,231,379

Line

A		-		417,617	4,358,709
B		-		445,042	4,645,774
C		324,711		398,212	3,498,145
D		347,152		425,652	3,739,926
E		324,711		(19,405)	(860,564)
F		347,152		(19,390)	(905,848)
G		1,06685		1,06685	1,06685
H		346,418		(20,702)	(918,095)
I		370,359		(20,686)	(966,406)

	816,578	336,512	4,902,137
	873,725	361,658	5,264,973

Virginia Electric and Power Company
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 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 replacement			51	Ox Bank # 1 transformer replacement			51	Ox Bank # 1 transformer replacement		
13.6586%				13.6586%				13.6586%			
1.5				1.5				1.5			
14.7678%				14.7678%				14.7678%			
14,628,051				10,714,404				3,072,185			
286,825				210,086				60,239			
5				7				12			
Beginning	Depreciation	Ending	Rev Req	Beginning	Depreciation	Ending	Rev Req	Beginning	Depreciation	Ending	Rev Req
				10,714,404	96,290	10,618,114		3,072,185	2,510	3,069,675	
				10,714,404	96,290	10,618,114		3,072,185	2,510	3,069,675	
14,628,051	179,265	14,448,786		10,618,114	210,086	10,408,028		3,069,675	60,239	3,009,436	
14,628,051	179,265	14,448,786		10,618,114	210,086	10,408,028		3,069,675	60,239	3,009,436	
14,448,786	286,825	14,161,961		10,408,028	210,086	10,197,942		3,009,436	60,239	2,949,197	
14,448,786	286,825	14,161,961		10,408,028	210,086	10,197,942		3,009,436	60,239	2,949,197	
14,161,961	286,825	13,875,137		10,197,942	210,086	9,987,855		2,949,197	60,239	2,888,958	
14,161,961	286,825	13,875,137		10,197,942	210,086	9,987,855		2,949,197	60,239	2,888,958	
13,875,137	286,825	13,588,312	2,162,388	9,987,855	210,086	9,777,769	1,559,942	2,888,958	60,239	2,828,719	450,717
13,875,137	286,825	13,588,312	2,314,693	9,987,855	210,086	9,777,769	1,669,557	2,888,958	60,239	2,828,719	482,425

Line

A		2,474,080		1,882,811		499,793
B		2,636,712		2,006,338		532,805
C		2,410,109		1,739,313		502,446
D		2,576,354		1,859,047		537,069
E		(63,971)		(143,497)		2,663
F		(60,357)		(147,291)		4,464
G		1,06685		1,06685		1,06685
H		(68,248)		(153,090)		2,841
I		(64,392)		(157,138)		4,763

		2,094,140		1,406,851		453,557
		2,250,300		1,512,419		487,188

Virginia Electric and Power Company
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 Attachment 7 - Transmission Enhancement Annual Revenue Requirement Worksheet
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Project L-2				Project M				Project N			
No	Ox Bank # 2 transformer replacement			No	Yadkin Bank # 2 transformer replacement			No	Carson Bank # 1 transformer replacement		
51	13.6586%			51	13.6586%			51	13.6586%		
1.5				1.5				1.5			
14.7678%				14.7678%				14.7678%			
11,501,538				16,559,471				19,004,867			
225,520				324,696				372,644			
3				6				5			
Beginning	Depreciation	Ending	Rev Req	Beginning	Depreciation	Ending	Rev Req	Beginning	Depreciation	Ending	Rev Req
11,501,538	178,537	11,323,001		16,559,471	175,877	16,383,594		19,004,867	232,903	18,771,964	
11,501,538	178,537	11,323,001		16,559,471	175,877	16,383,594		19,004,867	232,903	18,771,964	
11,323,001	225,520	11,097,481		16,383,594	324,696	16,058,899		18,771,964	372,644	18,399,320	
11,097,481	225,520	10,871,960		16,383,594	324,696	16,058,899		18,771,964	372,644	18,399,320	
11,097,481	225,520	10,871,960		16,058,899	324,696	15,734,203		18,399,320	372,644	18,026,675	
10,871,960	225,520	10,646,440		16,058,899	324,696	15,734,203		18,399,320	372,644	18,026,675	
10,871,960	225,520	10,646,440		15,734,203	324,696	15,409,508	2,451,596	18,026,675	372,644	17,654,031	2,809,390
10,646,440	225,520	10,420,920	1,664,275	15,734,203	324,696	15,409,508	2,624,310	18,026,675	372,644	17,654,031	3,007,265
10,646,440	225,520	10,420,920	1,781,109	15,734,203	324,696	15,409,508	2,624,310	18,026,675	372,644	17,654,031	3,007,265

Line

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

A	4,328,802	1,946,209	2,790,794	3,248,328
B	4,612,737	2,073,794	2,963,622	3,461,654
C	4,097,694	1,855,934	2,732,344	3,131,230
D	4,379,706	1,983,590	2,920,855	3,347,218
E	(231,109)	(90,274)	(48,449)	(117,098)
F	(233,031)	(90,204)	(42,767)	(114,636)
G		1,06685	1,06685	1,06685
H	(249,400)	(96,309)	(51,688)	(124,926)
I	(253,373)	(96,235)	(45,626)	(122,300)

	1,567,966	2,399,907	2,684,464
	1,684,875	2,578,684	2,884,965

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Project O				Project P				Project Q			
No				No				No			
51	Lexington Bank # 1 transformer replacement			51	Dooms Bank # 7 transformer replacement			51	Valley Bank # 1 transformer replacement		
13.6586%				13.6586%				13.6586%			
1.5				1.5				1.5			
14.7678%				14.7678%				14.7678%			
10,177,175				18,897,652				12,056,414			
199,552				370,542				236,400			
12				8				12			
Beginning	Depreciation	Ending	Rev Req	Beginning	Depreciation	Ending	Rev Req	Beginning	Depreciation	Ending	Rev Req
								12,056,414	9,850	12,046,564	
10,177,175	8,315	10,168,860		18,897,652	138,953	18,758,699		12,056,414	9,850	12,046,564	
10,168,860	199,552	9,969,308		18,758,699	370,542	18,388,156		12,046,564	236,400	11,810,164	
10,168,860	199,552	9,969,308		18,758,699	370,542	18,388,156		11,810,164	236,400	11,573,763	
9,969,308	199,552	9,769,755	1,547,594	18,388,156	370,542	18,017,614	2,856,805	11,573,763	236,400	11,337,363	1,801,072
9,969,308	199,552	9,769,755	1,657,061	18,388,156	370,542	18,017,614	3,058,701	11,573,763	236,400	11,337,363	1,928,131

Line

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

			1,623,584				3,100,508				1,828,086
			1,738,307				3,322,575				1,963,869

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Project R-1				Project R-2				Project R-3			
s0124				s0124				s0124			
Garrisonville 230 kV UG line				Garrisonville 230 kV UG line				Garrisonville 230 kV UG line			
Phase 1				Phase 2				Phase 2			
No	51			No	51			No	51		
13.6586%				13.6586%				13.6586%			
1.25				1.25				1.25			
14.5829%				14.5829%				14.5829%			
91,226,710				32,204,664				13,329,874			
1,788,759				631,464				261,370			
6				6				2			
Beginning	Depreciation	Ending	Rev Req	Beginning	Depreciation	Ending	Rev Req	Beginning	Depreciation	Ending	Rev Req
91,226,710	968,911	90,257,799		32,204,664	342,043	31,862,621		13,329,874	228,699	13,101,175	
91,226,710	968,911	90,257,799		32,204,664	342,043	31,862,621		13,329,874	228,699	13,101,175	
90,257,799	1,788,759	88,469,040		31,862,621	631,464	31,231,157		13,101,175	261,370	12,839,805	2,032,960
90,257,799	1,788,759	88,469,040		31,862,621	631,464	31,231,157		13,101,175	261,370	12,839,805	2,032,960
88,469,040	1,788,759	86,680,281		31,862,621	631,464	30,599,693	4,854,083	13,101,175	261,370	12,839,805	2,032,960
88,469,040	1,788,759	86,680,281		31,862,621	631,464	30,599,693	4,854,083	13,101,175	261,370	12,839,805	2,032,960
86,680,281	1,788,759	84,891,522	13,505,927	31,231,157	631,464	30,599,693	5,139,831	13,101,175	261,370	12,839,805	2,152,844
86,680,281	1,788,759	84,891,522	14,298,835	31,231,157	631,464	30,599,693	5,139,831	13,101,175	261,370	12,839,805	2,152,844

Line

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

		12,388,082		7,192,576		2,032,960
		13,163,160		7,615,224		2,152,844

Virginia Electric and Power Company
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 Attachment 7 - Transmission Enhancement Annual Revenue Requirement Worksheet
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Project S-1				Project S-2				Project T-1				
s0133				s0133				b0768				
Pleasant View Hamilton 230kV transmission line				Pleasant View Hamilton 230kV transmission line				Glen Carlyn Line 251 GIB substation project				
Loop Line 251 Idylwood -- Arlington into GIS sub												
No	51			No	51			Yes	51			
13.6586%				13.6586%				13.6586%				
1.25				1.25				1.25				
14.5829%				14.5829%				14.5829%				
84,662,785				1,298,462				205,578				
1,660,055				25,460				4,031				
10				2				6				
Beginning	Depreciation	Ending	Rev Req	Beginning	Depreciation	Ending	Rev Req	Beginning	Depreciation	Ending	Rev Req	
84,662,785	345,845	84,316,940						205,578	2,183	203,395		
84,662,785	345,845	84,316,940		1,298,462	22,278	1,276,184		205,578	2,183	203,395		
84,316,940	1,660,055	82,656,886		1,298,462	22,278	1,276,184		203,395	4,031	199,364		
84,316,940	1,660,055	82,656,886		1,276,184	25,460	1,250,724		199,364	4,031	195,333		
82,656,886	1,660,055	80,996,831		1,276,184	25,460	1,250,724		199,364	4,031	195,333		
82,656,886	1,660,055	80,996,831		1,250,724	25,460	1,225,264	194,553	195,333	4,031	191,302	30,435	
80,996,831	1,660,055	79,336,776	12,609,731	1,250,724	25,460	1,225,264	205,996	195,333	4,031	191,302	32,222	
80,996,831	1,660,055	79,336,776	13,350,703	1,250,724	25,460	1,225,264	205,996	195,333	4,031	191,302	32,222	

Line

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

			11,579,980				396,684				66,624
			12,304,848				419,765				70,491

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

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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 - Gainesville 230 kV						
13.6586%		13.6586%	115kV to 230kV	13.6586%							
1.25	Loop Line 251 Idylwood -- Arlington	1.25		1.25							
14.5829%	into GIS sub	14.5829%		14.5829%							
23,483,061		1,472,605		12,356,743							
460,452		28,875		242,289							
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					
23,483,061	249,412	23,233,649		1,464,183	28,875	1,435,309					
23,483,061	249,412	23,233,649		1,464,183	28,875	1,435,309		12,356,743	151,431	12,205,312	
23,233,649	460,452	22,773,197		1,435,309	28,875	1,406,434		12,356,743	151,431	12,205,312	
23,233,649	460,452	22,773,197		1,435,309	28,875	1,406,434		12,205,312	242,289	11,963,023	1,892,819
22,773,197	460,452	22,312,745	3,539,510	1,406,434	28,875	1,377,559	219,002	12,205,312	242,289	11,963,023	1,892,819
22,773,197	460,452	22,312,745	3,747,872	1,406,434	28,875	1,377,559	231,868	12,205,312	242,289	11,963,023	2,004,512

Line

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

		3,705,113					479,372				2,153,189
		3,928,721					507,216				2,279,860

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

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Project V				Project W				Project X			
Yes				Yes				Yes			
51	b0337	Build Lexington 230kV ring bus		51	b0467.2	Reconductor the Dickerson - Pleasant View 230 kV circuit		51	b0311	Reconductor Idylwood to Arlington 230 kV	
13.6586%				13.6586%				13.6586%			
1.25				1.25				1.25			
14.5829%				14.5829%				14.5829%			
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		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	927,132	5,088,122	102,877	4,985,245	790,818	2,985,068	62,679	2,922,389	466,117
5,930,901	125,633	5,805,269	981,370	5,088,122	102,877	4,985,245	837,372	2,985,068	62,679	2,922,389	493,418

Line

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

		873,480		783,473		439,121
		927,753		830,999		466,439

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

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Project AA - 1				Project AB-2				Project AC				
11	Yes	b0231		Yes	b0456			Yes	b0227			
12	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	13.6586%	500 kV bus work at Suffolk		13.6586%	115 kV			13.6586%	build new 230 kV Bristers- Gainesville circuit,			
14	0			0				0	upgrade two Loudoun - Brambleton circuits			
15	13.6586%			13.6586%				13.6586%				
16	21,756,777			4,839,985				21,403,678				
17	426,603			94,902				419,680				
18	11			11				6				
19	Beginning	Depreciation	Ending	Rev Req	Beginning	Depreciation	Ending	Rev Req	Beginning	Depreciation	Ending	Rev Req
26	21,756,777	53,325	21,703,452		4,839,985	11,863	4,828,122		21,403,678	227,327	21,176,351	
27	21,756,777	53,325	21,703,452		4,839,985	11,863	4,828,122		21,403,678	227,327	21,176,351	
28	21,703,452	426,603	21,276,848		4,828,122	94,902	4,733,221		21,176,351	419,680	20,756,671	
29	21,703,452	426,603	21,276,848		4,828,122	94,902	4,733,221		21,176,351	419,680	20,756,671	
30	21,276,848	426,603	20,850,245		4,733,221	94,902	4,638,319		20,756,671	419,680	20,336,991	
31	21,276,848	426,603	20,850,245		4,733,221	94,902	4,638,319		20,756,671	419,680	20,336,991	
32	20,850,245	426,603	20,423,641		4,638,319	94,902	4,543,417		20,336,991	419,680	19,917,311	
33	20,850,245	426,603	20,423,641		4,638,319	94,902	4,543,417		20,336,991	419,680	19,917,311	
34	20,423,641	426,603	19,997,038	3,187,056	4,543,417	94,902	4,448,516	708,988	19,917,311	419,680	19,497,632	3,111,448
35	20,423,641	426,603	19,997,038	3,187,056	4,543,417	94,902	4,448,516	708,988	19,917,311	419,680	19,497,632	3,111,448

Line

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

		3,000,101		(425,010)		2,931,302
		3,000,101		(425,010)		2,931,302

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

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Project AG				2009 Add-1				2009 Add-6			
Yes	b0455			Yes	B0453.3			Yes	B0837		
51	Add 2nd Endless Caverns 230/115kV transformer			51	Add Soweigo 230/115/ kV transformer			51	At Mt. Storm, replace the existing MOD on the 500 kV side of the transformer with a circuit breaker		
13.6586%				13.6586%				13.6586%			
0				1.25				0			
13.6586%				14.5829%				13.6586%			
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		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	515,949	3,138,940	65,794	3,073,145	490,037	725,063	15,278	709,785	113,268
3,302,012	69,699	3,232,313	515,949	3,138,940	65,794	3,073,145	518,746	725,063	15,278	709,785	113,268

Line

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

		486,081		425,218		106,710
		486,081		451,952		106,710

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

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Project AJ				Project AK-1				Project AK-2			
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		
13.6586%				13.6586%				13.6586%			
0				0				0			
13.6586%				13.6586%				13.6586%			
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					
6,033,774	121,792	5,911,982		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		21,791,010	267,047	21,523,963	
5,911,982	121,792	5,790,190	920,969	23,458,515	469,562	22,988,954	3,641,603	21,523,963	427,275	21,096,689	3,337,970
5,911,982	121,792	5,790,190	920,969	23,458,515	469,562	22,988,954	3,641,603	21,523,963	427,275	21,096,689	3,337,970

Line

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

		808,303					3,820,414		3,337,970
		808,303					3,820,414		3,337,970

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

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Project AO				Project AP-1				Project AP-2				
11	Yes	B1224		Yes	B1508.3			Yes	B1508.3			
12	51	Install 2nd Clover 500/230		51	Upgrade a 115 kV shunt			51	Upgrade a 115 kV shunt			
13	13.6586%	kV transformer and a 150		13.6586%	capacitor at Merck			13.6586%	capacitor at Edinburg			
14	0	MVAR capacitor		0				0				
15	13.6586%			13.6586%				13.6586%				
17	15,008,981			494,588				755,038				
17	294,294			9,698				14,805				
18	2			8				2				
19	Beginning	Depreciation	Ending	Rev Req	Beginning	Depreciation	Ending	Rev Req	Beginning	Depreciation	Ending	Rev Req
20												
21												
22												
23												
24												
25												
26												
27												
28												
29												
30												
31												
32					494,588	3,637	490,951		755,038	12,954	742,084	
33					494,588	3,637	490,951		755,038	12,954	742,084	
34	15,008,981	257,507	14,751,474	2,035,886	490,951	9,698	481,254	76,093	742,084	14,805	727,279	115,152
35	15,008,981	257,507	14,751,474	2,035,886	490,951	9,698	481,254	76,093	742,084	14,805	727,279	115,152

Line

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

				2,035,886				76,093				115,152
				2,035,886				76,093				115,152

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

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	Project AQ				Project AR				Project AS			
10	Yes	B1647			Yes	B1648			Yes	B1649		
11	51	Upgrade the name plate			51	Upgrade the name plate rating			51	Replace Morrisville 500 kV		
12	13.6586%	rating at Morrisville 500 kV			13.6586%	at Morrisville 500 kV			13.6586%	breaker 'H1T580' with		
13	0	breaker 'H1T573' with			0	breaker 'H2T545' with			0	50kA breaker		
14	13.6586%	50kA breaker			13.6586%	50kA breaker			13.6586%			
15	5,000				5,000				872,376			
16	98				98				17,105			
17	2				2				2			
18												
19	Beginning	Depreciation	Ending	Rev Req	Beginning	Depreciation	Ending	Rev Req	Beginning	Depreciation	Ending	Rev Req
20												
21												
22												
23												
24												
25												
26												
27												
28												
29												
30												
31												
32												
33												
34	5,000	86	4,914	678	5,000	86	4,914	678	872,376	14,967	857,409	118,333
35	5,000	86	4,914	678	5,000	86	4,914	678	872,376	14,967	857,409	118,333

Line

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

				678				678				118,333
				678				678				118,333

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 C

ATTACHMENT C

**PART 1 – THE ATRR PAGE FROM THE TRANSMISSION
FORMULA BASED ON 2009 ACTUAL DATA AS INCLUDED
IN THE JANUARY 12, 2011 INFORMATIONAL FILING IN
DOCKET No. ER09-545-000**

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

FERC Form 1 Page # or

		Notes	Instruction (Note H)	2009
Composite Income Taxes				
Income Tax Rates				
131	FIT=Federal Income Tax Rate		Attachment 5	35.00%
132	SIT=State Income Tax Rate or Composite	(Note I)	Attachment 5	6.22%
133	p	(percent of federal income tax deductible for s	Per State Tax Code	0.00%
134	T	$T = 1 - \{[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)\} =$		39.04%
135	T / (1-T)			64.05%
ITC Adjustment				
136	Amortized Investment Tax Credit	(Note I) enter negative	Attachment 1 (Line 135)	\$ (286)
137	T/(1-T)			64.05%
138	ITC Adjustment Allocated to Transmission		(Line 136 * (1 + 137))	\$ (469)
139	Income Tax Component =	$CIT = (T/1-T) * Investment\ Return * (1 - (WCI[Line\ 135 * 130 * (1 - (126 / 129))])$		44,846
140	Total Income Taxes		(Line 138 + 139)	\$ 44,377
REVENUE REQUIREMENT				
Summary				
141	Net Property, Plant & Equipment		(Line 44)	\$ 1,341,899
142	Adjustment to Rate Base		(Line 61)	-154,461
143	Rate Base		(Line 62)	\$ 1,187,438
144	O&M		(Line 85)	84,601
145	Depreciation & Amortization		(Line 101)	42,569
146	Taxes Other than Income		(Line 103)	12,353
147	Investment Return		(Line 130)	102,961
148	Income Taxes		(Line 140)	44,377
149				
150	Revenue Requirement		(Sum Lines 144 to 149)	\$ 286,861
Net Plant Carrying Charge				
151	Revenue Requirement		(Line 150)	\$ 286,861
152	Net Transmission Plant		(Line 24 - 35)	1,321,967
153	Net Plant Carrying Charge		(Line 151 / 152)	21.6996%
154	Net Plant Carrying Charge without Depreciation		(Line 151 - 86) / 152	18.3665%
155	Net Plant Carrying Charge without Depreciation, Return or Income Taxes		(Line 151 - 86 - 130 - 140) / 152	7.2211%
Net Plant Carrying Charge Calculation with 100 Basis Point increase in ROE				
156	Gross Revenue Requirement Less Return and Taxes		(Line 150 - 147 - 148)	\$ 139,522
157	Increased Return and Taxes		Attachment 4	157,200
158	Net Revenue Requirement with 100 Basis Point increase in ROE		(Line 156 + 157)	296,722
159	Net Transmission Plant		(Line 152)	1,321,967
160	Net Plant Carrying Charge with 100 Basis Point increase in ROE		(Line 158 / 159)	22.4455%
161	Net Plant Carrying Charge with 100 Basis Point increase in ROE without Depreciation		(Line 158 - 86) / 159	19.1124%
162	Revenue Requirement		(Line 150)	\$ 286,861
163	True-up Adjustment		Attachment 6	-
164	Plus any increased ROE calculated on Attachment 7 other than PJM Schedule 12 projects.		Attachment 7	164
165	Facility Credits under Section 30.9 of the PJM OATT.		Attachment 5	-
166	Revenue Credits		Attachment 3	(8,289)
167	Interest on Network Credits		PJM data	0
168	Annual Transmission Revenue Requirement (ATRR)		(Line 162 + 163 + 164 + 165 + 166 + 167)	\$ 278,736
Rate for Network Integration Transmission Service				
169	1 CP Peak	(Note L)	PJM Data - Attachment 5	19,051
170	Rate (\$/MW-Year)		(Line 168 / 169)	14,631.05
171	Rate for Network Integration Transmission Service (\$/MW/Year)		(Line 170)	14,631.05

ATTACHMENT C

**PART 2 – THE ATRR PAGE FROM THE TRANSMISSION
FORMULA BASED ON 2010 ACTUAL DATA AS INCLUDED
IN THE JANUARY 12, 2012 INFORMATIONAL FILING IN
DOCKET No. ER09-545-000**

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

FERC Form 1 Page # of

Notes

Instruction (Note H)

2010

Composite Income Taxes

Income Tax Rates				
131	FTI=Federal Income Tax Rate		Attachment 5	35.00%
132	SIT=State Income Tax Rate or Composite	(Note I)	Attachment 5	6.22%
133	p	(percent of federal income tax deductible for state purposes)	Per State Tax Code	0.00%
134	T	$T = 1 - \{(1 - SIT) * (1 - FTI)\} / (1 - SIT * FTI * p) =$		39.04%
135	T/(1-T)			64.05%
ITC Adjustment		(Note I)		
136	Amortized Investment Tax Credit	enter negative	Attachment 1	\$ (163)
137	T(1-T)		(Line 135)	64.05%
138	ITC Adjustment Allocated to Transmission		(Line 136 * (1 + 137))	\$ (267)
139	Income Tax Component =	$CIT = (T/1-T) * Investment\ Return * (1 - (WCLTR)) =$	(Line 135 * 130 * (1 - (126 / 129)))	63,052

140 Total Income Taxes	(Line 138 + 139)	62,785
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REVENUE REQUIREMENT

Summary				
141	Net Property, Plant & Equipment		(Line 44)	\$ 1,810,753
142	Adjustment to Rate Base		(Line 61)	-221,049
143	Rate Base		(Line 62)	\$ 1,589,705
144	O&M		(Line 85)	84,675
145	Depreciation & Amortization		(Line 101)	52,399
146	Taxes Other than Income		(Line 103)	16,572
147	Investment Return		(Line 130)	138,502
148	Income Taxes		(Line 140)	62,785
149				
150	Revenue Requirement		(Sum Lines 144 to 149)	\$ 354,933
Net Plant Carrying Charge				
151	Revenue Requirement		(Line 150)	\$ 354,933
152	Net Transmission Plant		(Line 24 - 35)	1,790,053
153	Net Plant Carrying Charge		(Line 151 / 152)	19.8281%
154	Net Plant Carrying Charge without Depreciation		(Line 151 - 86) / 152	16.8135%
155	Net Plant Carrying Charge without Depreciation, Return or Income Taxes		(Line 151 - 86 - 130 - 140) / 152	5.5688%
Net Plant Carrying Charge Calculation with 100 Basis Point increase in ROE				
156	Gross Revenue Requirement Less Return and Taxes		(Line 150 - 147 - 148)	\$ 153,646
157	Increased Return and Taxes		Attachment 4	215,193
158	Net Revenue Requirement with 100 Basis Point increase in ROE		(Line 156 + 157)	368,840
159	Net Transmission Plant		(Line 152)	1,790,053
160	Net Plant Carrying Charge with 100 Basis Point increase in ROE		(Line 158 / 159)	20.6050%
161	Net Plant Carrying Charge with 100 Basis Point increase in ROE without Depreciation		(Line 158 - 86) / 159	17.5904%
Revenue Requirement				
162	Revenue Requirement		(Line 150)	\$ 354,933
163	True-up Adjustment		Attachment 6	-
164	Plus any increased ROE calculated on Attachment 7 other than PJMSchedule 12 projects.		Attachment 7	1,417
165	Facility Credits under Section 30.9 of the PJMOATT.		Attachment 5	-
166	Revenue Credits		Attachment 3	(9,228)
167	Interest on Network Credits		PJM data	0
168	Annual Transmission Revenue Requirement (ATRR)		(Line 162 + 163 + 164 + 165 + 166 + 167)	\$ 347,123
Rate for Network Integration Transmission Service		(Note L)		
169	1 CP Peak		PJM Data	18,137
170	Rate (\$/MW-Year)		(Line 168 / 169)	19,138.93
171	Rate for Network Integration Transmission Service (\$/MW/Year)		(Line 170)	19,138.93

ATTACHMENT D

ATTACHMENT D

**PART 1 – AUDIT ADJUSTMENTS TO 2009 FORMULA
INPUTS**

**DRS Adjustment to Virginia Power System
Due to Changes in DRS FERC Functionalization Method
and Misclassification of Certain Invoices
as Required by the FERC Audit of 2009 and 2010**

	<u>2009</u>			<u>Formula Rate Input Adjustments and Mapping</u>		
	Methodology Change FERC Issue #1	Misclassification FERC Issue #2	Total 2009 Adjustment	Adjustment Amount	Appendix A Line #	Adjustment Reference
920 Salaries	(819,679)		(819,679)			
921 Office Supplies & Expenses	224,357	(46,788)	177,569			
923 Outside Services Employed	(3,143,705)	(8,186)	(3,151,891)			
924 Property Insurance	24		24	24	70, 80	Appendix A, lines 70, 80
925 Injuries & Damages	605		605			
926 Employee Benefits	507,098	103	507,201			
OPEB	2,540,506		2,540,506	2,540,506	69	ATT5, OPEB
930.1 General Advertising Expenses	180,412	1,000	181,412	181,412	72	ATT5, General Advertising Expenses
930.2 Miscellaneous Expenses	(762,876)	(21,546)	(784,422)			
931 Rents	167,592		167,592			
935 Maintenance	1,159,650		1,159,650			
	53,984	(75,417)	(21,433)	(21,433)	69	ATT5, Total A&G Expenses
408.1 Taxes Other than Income Taxes	(265,440)		(265,440)	(265,440)	102	ATT2, Labor Related Taxes
427 Interest Expense - Long Term Debt	(225)		(225)	(225)	104	ATT5, Interest on Long-Term Debt
Total Adjustments			(287,098)			
421.1 Gain on Disposition of Property	(1,133)		(1,133)			No impact on formula rate
426.1 Other Income Deductions - Donations	140,536	25,910	166,446			No impact on formula rate
426.2 Other Income Deductions - Life Insurance Premium	(872)		(872)			No impact on formula rate
426.3 Other Income Deductions			-			No impact on formula rate
426.4 Other Income Deductions - Civic/Political Activity	73,150	9,329	82,479			No impact on formula rate
426.5 Other Deductions		40,178	40,178			No impact on formula rate
	211,681	75,417	287,098			

ATTACHMENT D

PART 2 – AUDIT ADJUSTMENTS TO 2010 FORMULA INPUTS

**DRS Adjustment to Virginia Power System
Due to Changes in DRS FERC Functionalization Method
and Misclassification of Certain Invoices
as Required by the FERC Audit of 2009 and 2010**

	2010			Formula Rate Input Adjustments and Mapping		
	Methodology Change FERC Issue #1	Misclassification FERC Issue #2	Total 2010 Adjustment	Adjustment Amount	Appendix A Line #	Adjustment Reference
920 Salaries	5,941,317		5,941,317			
921 Office Supplies & Expenses	(197,037)	(74,250)	(271,287)			
923 Outside Services Employed	(5,254,927)	(45,922)	(5,300,849)			
925 Injuries & Damages	(6,307)		(6,307)			
926 Employee Benefits	328,566	(954)	327,612			
930.1 General Advertising Expenses	(55,824)	533	(55,291)	(55,291)	72	ATT5, General Advertising Expenses
930.2 Miscellaneous Expenses	(2,446,452)	53,326	(2,393,126)			
931 Rents	1,034,912		1,034,912			
935 Maintenance	177,956	(33,934)	144,022			
	<u>(477,796)</u>	<u>(101,201)</u>	<u>(578,997)</u>	(578,997)	69	ATT5, Total A&G Expenses
408.1 Taxes Other than Income Taxes	143,319		143,319	143,319	102	ATT2, Labor Related Taxes
Total Adjustments			(435,678)			
421.1 Gain on Disposition of Property	349,499		349,499			No impact on formula rate
426.1 Other Income Deductions - Donations	6,342	62,880	69,222			No impact on formula rate
426.2 Other Income Deductions - Life Insurance Premium	18,912		18,912			No impact on formula rate
426.4 Other Income Deductions - Civic/Political Activity	(40,276)	4,833	(35,443)			No impact on formula rate
426.5 Other Deductions		33,488	33,488			No impact on formula rate
	<u>334,477</u>	<u>101,201</u>	<u>435,678</u>			

ATTACHMENT D

PART 3 – TRANSMISSION FORMULA BASED ON 2009 ACTUAL DATA WITH AUDIT ADJUSTMENTS INCLUDED

Virginia Electric and Power Company
ATTACHMENT H-16A

FERC Form 1 Page # or

Formula Rate -- Appendix A

Notes

Instruction (Note H)

2009

Shaded cells are input cells

(000's)

Allocators

Wages & Salary Allocation Factor				
1	Transmission Wages Expense	p354.21b/ Attachment 5	\$	23,256
2	Less Generator Step-ups	Attachment 5		62
3	Net Transmission Wage Expenses	(Line 1 - 2)		23,194
4	Total Wages Expense	p354.28b/Attachment 5		625,620
5	Less A&G Wages Expense	p354.27b/Attachment 5		138,664
6	Total	(Line 4 - 5)	\$	486,956
7	Wages & Salary Allocator	(Note B) (Line 3 / 6)		4.7632%
Plant Allocation Factors				
8	Electric Plant In Service	(Notes A & Q) p207.104.g/Attachment 5	\$	21,423,195
9	Common Plant In Service - Electric	(Line 26)		0
10	Total Plant In Service	(Sum Lines 8 & 9)		21,423,195
11	Accumulated Depreciation (Total Electric Plant)	(Notes A & Q) (Line 15 - 14 - 13 - 12)		8,775,957
12	Accumulated Intangible Amortization	(Notes A & Q) p200.21c/Attachment 5		170,732
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		8,946,690
16	Net Plant	(Line 10 - 15)		12,476,506
17	Transmission Gross Plant	(Line 31 - 30)		2,129,045
18	Gross Plant Allocator	(Note B) (Line 17 / 10)		9.9380%
19	Transmission Net Plant	(Line 44 - 30)	\$	1,338,382
20	Net Plant Allocator	(Note B) (Line 19 / 16)		10.7272%
Plant Calculations				
Plant In Service				
21	Transmission Plant In Service	(Notes A & Q) p207.58.g/Attachment 5	\$	2,270,901
22	Less: Generator Step-ups	(Notes A & Q) Attachment 5		156,332
23	Less: Interconnect Facilities Installed After March 15, 2000	(Notes A & Q) Attachment 5		23,769
24	Total Transmission Plant In Service	(Lines 21 - 22 - 23)		2,090,800
25	General & Intangible	(Notes A & Q) p205.5.g + p207.99.g/Attachment 5		802,930
26	Common Plant (Electric Only)	p356/Attachment 5		0
27	Total General & Common	(Line 25 + 26)		802,930
28	Wage & Salary Allocation Factor	(Line 7)		4.7632%
29	General & Common Plant Allocated to Transmission	(Line 27 * 28)	\$	38,245
30	Plant Held for Future Use (Including Land)	(Notes C & Q) p214.47.d/Attachment 5	\$	3,517
31	TOTAL Plant In Service	(Line 24 + 29 + 30)	\$	2,132,562
Accumulated Depreciation				
32	Transmission Accumulated Depreciation	(Notes A & Q) p219.25.c/Attachment 5	\$	807,429
33	Less Accumulated Depreciation for Generator Step-ups	(Notes A & Q) Attachment 5		34,497
34	Less Accumulated Depreciation for Interconnect Facilities Installed After March	(Notes A & Q) Attachment 5		4,098
35	Total Accumulated Depreciation for Transmission	(Line 32 - 33 - 34)		768,833
36	Accumulated General Depreciation	(Notes A & Q) p219.28.b/Attachment 5		287,565
37	Accumulated Intangible Amortization	(Notes A & Q) (Line 12)		170,732
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)		458,298
41	Wage & Salary Allocation Factor	(Line 7)		4.7632%
42	General & Common Allocated to Transmission	(Line 40 * 41)		21,829
43	TOTAL Accumulated Depreciation	(Line 35 + 42)	\$	790,663
44	TOTAL Net Property, Plant & Equipment	(Line 31 - 43)	\$	1,341,899

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

FERC Form 1 Page # or

Instruction (Note H)

2009

Adjustment To Rate Base

Accumulated Deferred Income Taxes			
45	ADIT net of FASB 106 and 109	Attachment 1	\$ (172,673)
46	Accumulated Deferred Income Taxes Allocated To Transmission	(Line 45)	\$ (172,673)
Transmission O&M Reserves			
47	Total Balance Transmission Related Account 242 Reserves	Enter Negative Attachment 5	\$ (1,478)
Prepayments			
48	Prepayments	(Notes A & R) Attachment 5	\$ 1,916
49	Total Prepayments Allocated to Transmission	(Line 48)	\$ 1,916
Materials and Supplies			
50	Undistributed Stores Exp	(Notes A & R) p227.6c & 16.c	\$ -
51	Wage & Salary Allocation Factor	(Line 7)	4.7632%
52	Total Transmission Allocated Materials and Supplies	(Line 50 * 51)	0
53	Transmission Materials & Supplies	p227.8c/2	7,200
54	Total Materials & Supplies Allocated to Transmission	(Line 52 + 53)	\$ 7,200
Cash Working Capital			
55	Transmission Operation & Maintenance Expense	(Line 85)	\$ 84,470
56	1/8th Rule	x 1/8	12.5%
57	Total Cash Working Capital Allocated to Transmission	(Line 55 * 56)	\$ 10,559
Network Credits			
58	Outstanding Network Credits	(Note N) Attachment 5 / From PJM	0
59	Less Accumulated Depreciation Associated with Facilities with Outstanding N	(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)	\$ (154,478)
62	Rate Base	(Line 44 + 61)	\$ 1,187,421

O&M

Transmission O&M			
63	Transmission O&M	p321.112.b/Attachment 5	\$ 72,730
64	Less GSU Maintenance	Attachment 5	193
65	Less Account 565 - Transmission by Others	p321.96.b/Attachment 5	8,522
66	Plus Schedule 12 Charges billed to Transmission Owner and booked to Acc	(Note O) PJM Data	0
67	Transmission O&M	(Lines 63 - 64 + 65 + 66)	\$ 64,015
Allocated General & Common Expenses			
68	Common Plant O&M	(Note A) p356	0
69	Total A&G	Attachment 5	448,989
70	Less Property Insurance Account 924	p323.185b	11,291 Adjustment Amt \$24
71	Less Regulatory Commission Exp Account 928	(Note E) p323.189b/Attachment 5	31,443
72	Less General Advertising Exp Account 930.1	p323.911b/Attachment 5	2,862
73	Less EPRI Dues	(Note D) p352-353/Attachment 5	2,815
74	General & Common Expenses	(Lines 68 + 69) - Sum (70 to 73)	\$ 400,578
75	Wage & Salary Allocation Factor	(Line 7)	4.7632%
76	General & Common Expenses Allocated to Transmission	(Line 74 * 75)	\$ 19,080
Directly Assigned A&G			
77	Regulatory Commission Exp Account 928	(Note G) p323.189b/Attachment 5	\$ 164
78	General Advertising Exp Account 930.1	(Note K) p323.191b	0
79	Subtotal - Transmission Related	(Line 77 + 78)	164
80	Property Insurance Account 924	p323.185b	11,291
81	General Advertising Exp Account 930.1	(Note F) Attachment 5	0
82	Total	(Line 80 + 81)	11,291
83	Net Plant Allocation Factor	(Line 20)	10.7272%
84	A&G Directly Assigned to Transmission	(Line 82 * 83)	\$ 1,211
85	Total Transmission O&M	(Line 67 + 76 + 79 + 84)	\$ 84,470

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

FERC Form 1 Page # or

Notes

Instruction (Note H)

2009

Depreciation & Amortization Expense

Depreciation Expense					
86	Transmission Depreciation Expense	(Notes A and S)	p336.7b&c/Attachment 5	\$	44,062
87	Less: GSU Depreciation		Attachment 5		3,076
88	Less Interconnect Facilities Depreciation		Attachment 5		483
89	Extraordinary Property Loss		Attachment 5		0
90	Total Transmission Depreciation		(Line 86 - 87 - 88 + 89)		40,503
91	General Depreciation	(Note A)	p336.10b&c&d/Attachment 5		22,446
92	Intangible Amortization	(Note A)	p336.1d&e/Attachment 5		20,936
93	Total		(Line 91 + 92)		43,382
94	Wage & Salary Allocation Factor		(Line 7)		4.7632%
95	General and Intangible Depreciation Allocated to Transmission		(Line 93 * 94)		2,066
96	Common Depreciation - Electric Only	(Note A)	p336.11.b		0
97	Common Amortization - Electric Only	(Note A)	p356 or p336.11d		0
98	Total		(Line 96 + 97)		0
99	Wage & Salary Allocation Factor		(Line 7)		4.7632%
100	Common Depreciation - Electric Only Allocated to Transmission		(Line 98 * 99)		0

101	Total Transmission Depreciation & Amortization		(Line 90 + 95 + 100)	\$	42,569
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Taxes Other than Income

102	Taxes Other than Income		Attachment 2	\$	12,340
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103	Total Taxes Other than Income		(Line 102)	\$	12,340
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Return / Capitalization Calculations

Long Term Interest					
104	Long Term Interest	(Note T)	p117.62c through 67c/Attachment 5	\$	367,601
105	Less LTD Interest on Securitization Bonds	(Note P)	Attachment 8		0
106	Long Term Interest		(Line 104 - 105)	\$	367,601
107	Preferred Dividends	(Note T), enter positive	p118.29c	\$	16,659
Common Stock					
108	Proprietary Capital		p112.16c,d/2	\$	6,981,788
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		-15,036
111	Common Stock		(Sum Lines 108 to 110)	\$	6,707,738
Capitalization					
112	Long Term Debt		p112.24c,d/2	\$	6,291,289
113	Less Loss on Reacquired Debt	(Note T), enter negative	p111.81c,d/2		-11,255
114	Plus Gain on Reacquired Debt	(Note T), enter positive	p113.61c,d/2		3,788
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)		6,283,822
117	Preferred Stock	(Note T), enter positive	p112.3c,d/2		259,014
118	Common Stock		(Line 111)		6,707,738
119	Total Capitalization		(Sum Lines 116 to 118)	\$	13,250,574
120	Debt %	Total Long Term Debt	(Line 116 / 119)		47.4%
121	Preferred %	Preferred Stock	(Line 117 / 119)		2.0%
122	Common %	Common Stock	(Line 118 / 119)		50.6%
123	Debt Cost	Total Long Term Debt	(Line 106 / 116)		0.0585
124	Preferred Cost	Preferred Stock	(Line 107 / 117)		0.0643
125	Common Cost	Common Stock	(Note J) Fixed		0.1140
126	Weighted Cost of Debt	Total Long Term Debt (WCLTD)	(Line 120 * 123)		0.0277
127	Weighted Cost of Preferred	Preferred Stock	(Line 121 * 124)		0.0013
128	Weighted Cost of Common	Common Stock	(Line 122 * 125)		0.0577
129	Total Return (R)		(Sum Lines 126 to 128)		0.0867

130	Investment Return = Rate Base * Rate of Return		(Line 62 * 129)		102,960
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Virginia Electric and Power Company
ATTACHMENT H-16A
Formula Rate -- Appendix A

FERC Form 1 Page # or

Notes

Instruction (Note H)

2009

Composite Income Taxes

Income Tax Rates				
131	FIT=Federal Income Tax Rate		Attachment 5	35.00%
132	SIT=State Income Tax Rate or Composite	(Note I)	Attachment 5	6.22%
133	p	(percent of federal income tax deductible for Per State Tax Code		0.00%
134	T	$T=1 - \{(1 - SIT) * (1 - FIT)\} / (1 - SIT * FIT * p) =$		39.04%
135	T/ (1-T)			64.05%
ITC Adjustment		(Note I)		
136	Amortized Investment Tax Credit	enter negative	Attachment 1	\$ (286)
137	T/(1-T)		(Line 135)	64.05%
138	ITC Adjustment Allocated to Transmission		(Line 136 * (1 + 137))	\$ (469)
139	Income Tax Component =	$CIT=(T/1-T) * Investment\ Return * (1-(W((Line\ 135 * 130 * (1-(126 / 129))))$		44,846
140	Total Income Taxes		(Line 138 + 139)	\$ 44,377

REVENUE REQUIREMENT

Summary				
141	Net Property, Plant & Equipment		(Line 44)	\$ 1,341,899
142	Adjustment to Rate Base		(Line 61)	-154,478
143	Rate Base		(Line 62)	\$ 1,187,421
144	O&M		(Line 85)	84,470
145	Depreciation & Amortization		(Line 101)	42,569
146	Taxes Other than Income		(Line 103)	12,340
147	Investment Return		(Line 130)	102,960
148	Income Taxes		(Line 140)	44,377
149				
150	Revenue Requirement		(Sum Lines 144 to 149)	\$ 286,716
Net Plant Carrying Charge				
151	Revenue Requirement		(Line 150)	\$ 286,716
152	Net Transmission Plant		(Line 24 - 35)	1,321,967
153	Net Plant Carrying Charge		(Line 151 / 152)	21.6886%
154	Net Plant Carrying Charge without Depreciation		(Line 151 - 86) / 152	18.3555%
155	Net Plant Carrying Charge without Depreciation, Return or Income Taxes		(Line 151 - 86 - 130 - 140) / 152	7.2103%
Net Plant Carrying Charge Calculation with 100 Basis Point increase in ROE				
156	Gross Revenue Requirement Less Return and Taxes		(Line 150 - 147 - 148)	\$ 139,379
157	Increased Return and Taxes		Attachment 4	157,198
158	Net Revenue Requirement with 100 Basis Point increase in ROE		(Line 156 + 157)	296,577
159	Net Transmission Plant		(Line 152)	1,321,967
160	Net Plant Carrying Charge with 100 Basis Point increase in ROE		(Line 158 / 159)	22.4345%
161	Net Plant Carrying Charge with 100 Basis Point increase in ROE without Depreciation		(Line 158 - 86) / 159	19.1014%
162	Revenue Requirement		(Line 150)	\$ 286,716
163	True-up Adjustment		Attachment 6	-
164	Plus any increased ROE calculated on Attachment 7 other than PJM Schedule 12 projects.		Attachment 7	164
165	Facility Credits under Section 30.9 of the PJM OATT.		Attachment 5	-
166	Revenue Credits		Attachment 3	(8,289)
167	Interest on Network Credits		PJM data	0
168	Annual Transmission Revenue Requirement (ATRR)		(Line 162 + 163 + 164 + 165 + 166 + 167)	\$ 278,591
Rate for Network Integration Transmission Service				
169	1 CP Peak	(Note L)	PJM Data - Attachment 5	19,051
170	Rate (\$/MW-Year)		(Line 168 / 169)	14,623.42
171	Rate for Network Integration Transmission Service (\$/MW/Year)		(Line 170)	14,623.42

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

FERC Form 1 Page # or

Notes

Instruction (Note H)

2009

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.

END

Virginia Electric and Power Company
ATTACHMENT H-16A
Attachment 1 - Accumulated Deferred Income Taxes (ADIT) Worksheet - December 31, 2009

	<i>Only Transmission Related</i>	<i>Plant Related</i>	<i>Labor Related</i>	<i>Total ADIT</i>
ADIT-282	(194,710)	(38,394)	(44,313)	
ADIT-283	0	(7,343)	(1,976)	
ADIT-190	74	121,112	57,102	
Subtotal	(194,636)	74,775	10,814	
Wages & Salary Allocator			4,7632%	
Gross Plant Allocator		9,9380%		
End of Year ADIT	(194,636)	7,431	515	(186,690)
End of Previous Year ADIT (from Sheet 1A-ADIT (3))	(165,541)	7,049	(165)	(158,657)
Average Beginning and End of Year ADIT	(180,088)	7,240	175	(172,673)
End of Year ADIT	(186,690)			
End of Previous Year ADIT	(158,657)			
Average Beginning and End of Year ADIT	(172,673)			

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

End of Year Balances :

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

ATTACHMENT H-16A

Attachment 1 - Accumulated Deferred Income Taxes (ADIT) Worksheet - December 31, 2009

FAS 109 ITC DSIT DEFICIENCY W.V.(190)	33	33				Not applicable to Transmission Cost of Service calculation.
FAS 109 ITC DSIT GROSSUP D.C.	0	0				Not applicable to Transmission Cost of Service calculation.
FAS 109 ITC DSIT GROSSUP N.C.	41	41				Not applicable to Transmission Cost of Service calculation.
FAS 109 ITC DSIT GROSSUP VA	649	649				Not applicable to Transmission Cost of Service calculation.
FAS 109 ITC DSIT GROSSUP W.V.	21	21				Not applicable to Transmission Cost of Service calculation.
FAS 109 ITC GROSSUP (190)	3,795	3,795				Not applicable to Transmission Cost of Service calculation.
FAS 109 ITC REG LIAB	-	-				Not applicable to Transmission Cost of Service calculation.
FAS 133	5,014	5,014				Not applicable to Transmission Cost of Service calculation.
FAS 133 REG FTR CURRENT	2,904	2,904				Not applicable to Transmission Cost of Service calculation.
FAS 133 REG GL POWER HEDGE CURRENT	(3)	(3)				Not applicable to Transmission Cost of Service calculation.
FAS 133 REG HEDGE DEBT CURRENT	(598)	(598)				Not applicable to Transmission Cost of Service calculation.
FAS 143 ASSET OBLIGATION	13,048	12,974	74			Represents ARO accruals not deductible for tax.
FAS143 DECOMMISSIONING	293,558	293,558				Represents ARO accruals not deductible for tax.
FEDERAL TAX INTEREST EXPENSE NON CURRENT	-	-				Not applicable to Transmission Cost of Service calculation.
FIXED ASSETS	5	5				Not applicable to Transmission Cost of Service calculation.
FLEET LEASE CREDIT - CURRENT	75		75			Books amortize the fleet lease extension credit over the new lease; tax takes the deduction when incurred.
FLEET LEASE CREDIT - NONCURRENT	78		78			Books amortizes the fleet lease extension credit over the new lease; tax takes the deduction when incurred.
GAIN SALE/LEASEBACK - SYSTEM OFFICE	-	-				Not applicable to Transmission Cost of Service calculation.
GROSS REC-UNBILLED REV-NC	106	106				Books include income when meter is read; taxed when service is provided.
HEADWATER BENEFITS	586	586				Not applicable to Transmission Cost of Service calculation.
INT STOR NORTH ANNA	2,977	2,977				Books recognizes the expense as incurred. For tax the deduction is recognized when the casks are filled.
INT STOR SURRY	552	552				Books recognizes the expense as incurred. For tax the deduction is recognized when the casks are filled.
LONG TERM DISABILITY RESERVE	5,871			5,871		Book estimate accrued and expensed; tax deduction when paid.
METERS	7,162	7,162				Books pre-capitalize when purchased; tax purposes when installed.
NUCLEAR FUEL - PERMANENT DISPOSAL	(1)	(1)				Books estimate expense; tax deduction taken when paid.
OBSOLETE INVENTORY	425	425				Not applicable to Transmission Cost of Service calculation.
OPEB	29,079			29,079		Represents the difference between the book accrual expense and the actual funded amount.
PERFORMANCE ACHIEVEMENT PLAN	26	26				Not applicable to Transmission Cost of Service calculation.
POWER PURCHASE BUYOUT	499	499				Represents the difference between the book accrual expense and the actual funded amount.
PREMIUM, DEBT, DISCOUNT AND EXPENSE	4,995		4,995			Books record the yield to maturity method; taxes amortize straight line.
P'SHIP INCOME - NC ENTERPRISE	32	32				Not applicable to Transmission Cost of Service calculation.
P'SHIP INCOME - VIRGINIA CAPITAL	208	208				Not applicable to Transmission Cost of Service calculation.
QUALIFIED SETTLEMENT FUND	140	140				Not applicable to Transmission Cost of Service calculation.
REACTOR DECOMMISSIONING LIABILITY	-	-				Represents the difference between the accrual and payments.
REG ASSET FUEL HEDGE	864	864				Not applicable to Transmission Cost of Service calculation.
REG HEDGES CAPACITY	5,175	5,175				Not applicable to Transmission Cost of Service calculation.
REG HEDGES CAPACITY NC	2,094	2,094				Not applicable to Transmission Cost of Service calculation.
REG HEDGES DEBT	29,884	29,884				Not applicable to Transmission Cost of Service calculation.
REG LIABILITY DECOMMISSIONING	113,380	113,380				Not applicable to Transmission Cost of Service calculation.
REG LIABILITY HEDGES DEBT	3,862	3,862				Not applicable to Transmission Cost of Service calculation.
REGULATORY ASSET - D & D	4	4				Not applicable to Transmission Cost of Service calculation.
REGULATORY ASSET - VA SLS TAX	4,962	4,962				Not applicable to Transmission Cost of Service calculation.
RESTRICTED STOCK AWARD	1,735	1,735				Not applicable to Transmission Cost of Service calculation.
RETIREMENT - (FASB 87)	49,444			49,444		Book estimate accrued and expensed; tax deduction when paid.
RETIREMENT - EXEC SUPP RET (ESRP) - NONOP	-	-				Not applicable to Transmission Cost of Service calculation.
RETIREMENT - SUPPLEMENTAL RETIREMENT	141	141				Not applicable to Transmission Cost of Service calculation.
SEPARATION/VERT	7			7		Book amount accrued and expensed; tax deduction when paid.
SUCCESS SHARE PLAN	1,781			1,781		Book amount accrued as its earned; tax deduction is actual payout.
VA SALES & USE TAX AUDIT (INCL INT)	210	210				Not applicable to Transmission Cost of Service calculation.
VACATION ACCRUAL	12,410	12,410				Not applicable to Transmission Cost of Service calculation.
W.VA. STATE POLLUTION CONTROL - FEDERAL EFFECT	2,780	2,780				Federal effect of state deductions.
WEST VA PROPERTY TAX	2,352	2,352				Property tax expense is accrued for accounting purposes using the prior year's rates on the balance of the property located in the state at December 31 of the previous year. Tax takes a deduction when paid.
ROUNDING	0	0				
Subtotal - 0234	1,387,489	1,180,121	74	121,112	86,181	
Less FASB 109 Above if not separately removed	11,553	11,553	0	0	0	
Less FASB 106 Above if not separately removed	29,079	0	0	0	29,079	
Total	1,346,857	1,168,568	74	121,112	57,102	

Instructions for Account 190:
 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, 2009

A ADIT-282	B Total	C Production Or Other	D Only Transmission	E Plant	F Labor	G Justification
AFC DEFERRED TAX - FUEL CWIP	36	36				Represents the amount of amortization of AFC in service not allowable for tax.
AFC DEFERRED TAX - FUEL IN SERVICE	(70)	(70)				Represents the amount of amortization of AFC in service not allowable for tax.
AFC DEFERRED TAX - PLANT CWIP	(7,700)	(7,700)				Represents the amount of amortization of AFC in service not allowable for tax.
AFC DEFERRED TAX - PLANT IN SERVICE	(14,881)	(6,082)	(8,799)			Represents the amount of amortization of AFC in service not allowable for tax.
AFUDC - DEBT - GENERATION RIDER	(3,110)	(3,110)				Not applicable to Transmission Cost of Service calculation.
BOOK CAPITALIZED INTEREST CWIP	(1,455)			(1,455)		Represents the unallowable amount of book interest.
CAP EXPENSE	(11,805)	(11,805)				Capitalized for books and current deduction for tax as repairs.
CAPITAL LEASE	(460)	(460)				Not applicable to Transmission Cost of Service calculation.
CASUALTY LOSS	(29,057)			(29,057)		Book varies in treatment; tax sec. 165 casualty loss for the decline in value (up to the adj. basis) and Sec 162 deduction for repairs to restore to pre-casualty condition.
COMPUTER SOFTWARE-BOOK AMORT	15,060				15,060	Represents total Book Computer Software Amortization Schedule M addition.
COMPUTER SOFTWARE-CWIP	(7,494)	(7,494)				Represents the allowable "in house" deduction for tax.
COMPUTER SOFTWARE-TAX AMORT	(24,562)				(24,562)	Total tax amortization shown as a schedule M deduction and add back total book amortization.
COST OF REMOVAL	(73,407)	(66,661)	(4,798)		(1,949)	Represents the actual cost of removal allowable for tax over the accrued amount.
DECOMMISSIONING	(0)	(0)				Tax deduction for funding decom trust and tax deferral of book income generated by trust.
DECOMMISSIONING TRUST BOOK INCOME	(307,293)	(307,293)				Not applicable to Transmission Cost of Service calculation.
DFIT 190 NONOPERATING NONCURR ASSET	(6,592)	(6,592)				Not applicable to Transmission Cost of Service calculation.
DFIT 190 OPERATING NONCURR ASSET	(30,105)	(30,105)				Not applicable to Transmission Cost of Service calculation.
DSIT 282 NONOP NONCURR PLAN LIABILITY - D.C.	0	0				Not applicable to Transmission Cost of Service calculation.
DSIT 282 NONOP NONCURR PLAN LIABILITY - N.C.	(16)	(16)				Not applicable to Transmission Cost of Service calculation.
DSIT 282 NONOP NONCURR PLAN LIABILITY - VA.	28	28				Not applicable to Transmission Cost of Service calculation.
DSIT 282 NONOP NONCURR PLAN LIABILITY - W.V.	(1)	(1)				Not applicable to Transmission Cost of Service calculation.
DSIT 282 NONOP PLANT NONCURR LIAB D.C.	(0)	(0)				Not applicable to Transmission Cost of Service calculation.
DSIT 282 NONOP PLANT NONCURR LIAB N.C.	(251)	(251)				Not applicable to Transmission Cost of Service calculation.
DSIT 282 NONOP PLANT NONCURR LIAB VA	(10,501)	(10,501)				Not applicable to Transmission Cost of Service calculation.
DSIT 282 NONOP PLANT NONCURR LIAB W.V.	(133)	(133)				Not applicable to Transmission Cost of Service calculation.
DSIT 282 OPERATING PLANT NONCURR LIAB D.C.	(8)	(8)				Not applicable to Transmission Cost of Service calculation.
DSIT 282 OPERATING PLANT NONCURR LIAB N.C.	(28,355)	(28,355)				Not applicable to Transmission Cost of Service calculation.
DSIT 282 OPERATING PLANT NONCURR LIAB VA	(253,389)	(253,389)				Not applicable to Transmission Cost of Service calculation.
DSIT 282 OPERATING PLANT NONCURR LIAB W.V.	(15,363)	(15,363)				Not applicable to Transmission Cost of Service calculation.
FAS 109 PLANT DFIT DEFICIENCY (282)	(33,177)	(33,177)				Not applicable to Transmission Cost of Service calculation.
FAS 109 PLANT DFIT DEFICIENCY (282) - GENERATION R	(6,518)	(6,518)				Not applicable to Transmission Cost of Service calculation.
FAS 109 PLANT DFIT DEFICIENCY (282) - VCHEC RIDER	(3,964)	(3,964)				Not applicable to Transmission Cost of Service calculation.
FAS 109 PLANT DSIT DEFICIENCY D.C. (282)	(0)	(0)				Not applicable to Transmission Cost of Service calculation.
FAS 109 PLANT DSIT DEFICIENCY D.C. (282) - GENERAT	(0)	(0)				Not applicable to Transmission Cost of Service calculation.
FAS 109 PLANT DSIT DEFICIENCY D.C. (282) - VCHEC R	(0)	(0)				Not applicable to Transmission Cost of Service calculation.
FAS 109 PLANT DSIT DEFICIENCY N.C. (282)	(159)	(159)				Not applicable to Transmission Cost of Service calculation.
FAS 109 PLANT DSIT DEFICIENCY N.C. (282)-GENERAT	(73)	(73)				Not applicable to Transmission Cost of Service calculation.
FAS 109 PLANT DSIT DEFICIENCY N.C. (282)-VCHEC R	(44)	(44)				Not applicable to Transmission Cost of Service calculation.
FAS 109 PLANT DSIT DEFICIENCY VA (282)	(2,284)	(2,284)				Not applicable to Transmission Cost of Service calculation.
FAS 109 PLANT DSIT DEFICIENCY VA (282) - GENERATIO	(1,110)	(1,110)				Not applicable to Transmission Cost of Service calculation.
FAS 109 PLANT DSIT DEFICIENCY VA (282) - VCHEC RID	(675)	(675)				Not applicable to Transmission Cost of Service calculation.
FAS 109 PLANT DSIT DEFICIENCY W.V. (282)	(77)	(77)				Not applicable to Transmission Cost of Service calculation.
FAS 109 PLANT DSIT DEFICIENCY W.V. (282) - GENERAT	(37)	(37)				Not applicable to Transmission Cost of Service calculation.
FAS 109 PLANT DSIT DEFICIENCY W.V. (282) - VCHEC R	(22)	(22)				Not applicable to Transmission Cost of Service calculation.
FIXED ASSETS	(9,333)			(9,333)		Represents IRS audit adjustments to plant-related differences.
FIXED ASSETS - D.C.	(0)			(0)		Represents the state impact of IRS Audit adjustments to plant related differences.
FIXED ASSETS - NC	108			108		Represents the state impact of IRS Audit adjustments to plant related differences.
FIXED ASSETS - VA	1,297			1,297		Represents the state impact of IRS Audit adjustments to plant related differences.
FIXED ASSETS - W.V.	47			47		Represents the state impact of IRS Audit adjustments to plant related differences.
GAIN(LOSS) INTERCO SALES - BOOK/TAX	(227)	(227)				Tax recognizes the intercompany gain/loss over the tax life of the assets.
INVOLUNTARY CONVERSION - TELECOMMUNICATIONS	(1,104)	(1,104)				Represents the difference between book and tax related to the disposal of telecommunication equipment.
LIBERALIZED DEPRECIATION - FUEL	(3,994)	(3,994)				Recognized for tax purposes when utilized.
LIBERALIZED DEPRECIATION - FUEL CWIP	(30)	(30)				Represents difference between book burn of nuclear fuel based on usage vs. tax depreciation.
LIBERALIZED DEPRECIATION - PLANT ACUFIL	(2,054,089)	(1,840,113)	(181,113)		(32,863)	Represents the difference between book CWIP and Tax CWIP.
LIBERALIZED DEPRECIATION - PLANT LAND FUTURE USE	228					Difference between book and tax depreciation taking in consideration flow-through and ARAM.
LIBERALIZED DEPRECIATION - PLANT LAND NON UTILITY	(532)	(532)				Not applicable to Transmission Cost of Service calculation.
LIBERALIZED DEPRECIATION - PLANT OPER LAND	690	690				Not applicable to Transmission Cost of Service calculation.
LIBERALIZED DEPRECIATION - PLANT OTHER	(220,228)	(220,228)				Not applicable to Transmission Cost of Service calculation.
LIBERALIZED DEPRECIATION - PLANT FUTURE USE	(1)	(1)				Not applicable to Transmission Cost of Service calculation.
LIBERALIZED DEPRECIATION - PLANT NON UTILITY	15	15				Not applicable to Transmission Cost of Service calculation.
SUCCESS SHARE PLAN	-	-				Book amount accrued as it's earned; tax deduction is actual payout.
YORKTOWN IMPLISION - TAX DEP - LIB - NON OP	0	0				Not applicable to Transmission Cost of Service calculation.
Subtotal - p275 (Form 1-F filer: see note 6 below)	(3,146,179)	(2,868,762)	(194,710)	(38,394)	(44,313)	
Less FASB 109 Above if not separately removed	(48,139)	(48,139)	0	0	0	
Less FASB 106 Above if not separately removed	0	0	0	0	0	
Total	(3,098,039)	(2,820,623)	(194,710)	(38,394)	(44,313)	

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

ATTACHMENT H-16A

Attachment 1 - Accumulated Deferred Income Taxes (ADIT) Worksheet - December 31, 2009

A	B	C	D	E	F	G
ADIT-283	Total	Production Or Other	Only Transmission	Plant	Labor	Justification
		Related	Related	Related	Related	
ADFIT - OTHER COMPREHENSIVE INCOME	(14,860)	(14,860)				Not applicable to Transmission Cost of Service calculation.
AFUDC - DEBT - VCHEC RIDER CURRENT	(1,191)	(1,191)				Not applicable to Transmission Cost of Service calculation.
CONTINGENT CLAIMS CURRENT	-	-				Not applicable to Transmission Cost of Service calculation.
DECOMMISSIONING TRUST - UNREALIZED GAIN/LOSS - NC	(46,577)	(46,577)				Not applicable to Transmission Cost of Service calculation.
DEFERRED FUEL EXPENSE	0	0				Not applicable to Transmission Cost of Service calculation.
DEFERRED FUEL EXPENSE - OTHER CURRENT	7,733	7,733				Not applicable to Transmission Cost of Service calculation.
DEFERRED FUEL EXPENSE - CURRENT	(14,323)	(14,323)				Not applicable to Transmission Cost of Service calculation.
DEFERRED N.C. SIT NONOP - OCI	(959)	(959)				Not applicable to Transmission Cost of Service calculation.
DEFERRED SIT NONOP - OCI	(1,652)	(1,652)				Not applicable to Transmission Cost of Service calculation.
DFIT 190 NONOP NONCURRENT ASSET	(11)	(11)				Not applicable to Transmission Cost of Service calculation.
DFIT 190 NONOPERATING CURRENT ASSET	(312)	(312)				Not applicable to Transmission Cost of Service calculation.
DFIT 190 NONOPERATING NONCURR ASSET	(22,472)	(22,472)				Not applicable to Transmission Cost of Service calculation.
DFIT 190 OPERATING CURRENT ASSET	(13,205)	(13,205)				Not applicable to Transmission Cost of Service calculation.
DFIT 190 OPERATING NONCURR ASSET	(8,148)	(8,148)				Not applicable to Transmission Cost of Service calculation.
DFIT 190 OPERATING NONCURRENT ASSET	16,909	16,909				Not applicable to Transmission Cost of Service calculation.
DFIT 283 NONOP OTHER NONCURRENT LIABILITY	18	18				Not applicable to Transmission Cost of Service calculation.
DFIT 283 OPERATING NONCURRENT LIAB	89	89				Not applicable to Transmission Cost of Service calculation.
DFIT EFFECT ON SIT NONOP - OCI	(8)	(8)				Not applicable to Transmission Cost of Service calculation.
DSIT 283 NONOP NONCURR OTHER LIABILITY - D.C.	(0)	(0)				Not applicable to Transmission Cost of Service calculation.
DSIT 283 NONOP NONCURR OTHER LIABILITY - N.C.	74	74				Not applicable to Transmission Cost of Service calculation.
DSIT 283 NONOP NONCURR OTHER LIABILITY - VA.	(111)	(111)				Not applicable to Transmission Cost of Service calculation.
DSIT 283 NONOP NONCURR OTHER LIABILITY - W.V.	6	6				Not applicable to Transmission Cost of Service calculation.
DSIT 283 NONOP NONCURRENT LIABILITY D.C.	(0)	(0)				Not applicable to Transmission Cost of Service calculation.
DSIT 283 NONOP NONCURRENT LIABILITY N.C.	(590)	(590)				Not applicable to Transmission Cost of Service calculation.
DSIT 283 NONOP NONCURRENT LIABILITY VA.	(8,237)	(8,237)				Not applicable to Transmission Cost of Service calculation.
DSIT 283 NONOP NONCURRENT LIABILITY W.V.	(280)	(280)				Not applicable to Transmission Cost of Service calculation.
DSIT 283 OP OTHER NONCURR ASSET VA MIN	10	10				Not applicable to Transmission Cost of Service calculation.
DSIT 283 OP OTHER NONCURR LIAB D.C.	(1)	(1)				Not applicable to Transmission Cost of Service calculation.
DSIT 283 OP OTHER NONCURR LIAB N.C.	(222)	(222)				Not applicable to Transmission Cost of Service calculation.
DSIT 283 OP OTHER NONCURR LIAB VA.	(10,922)	(10,922)				Not applicable to Transmission Cost of Service calculation.
DSIT 283 OP OTHER NONCURR LIAB VA. MIN	(10)	(10)				Not applicable to Transmission Cost of Service calculation.
DSIT 283 OP OTHER NONCURR LIAB W.V.	(303)	(303)				Not applicable to Transmission Cost of Service calculation.
DSIT 283 OPERATING CURRENT LIABILITY D.C.	(0)	(0)				Not applicable to Transmission Cost of Service calculation.
DSIT 283 OPERATING CURRENT LIABILITY N.C.	(322)	(322)				Not applicable to Transmission Cost of Service calculation.
DSIT 283 OPERATING CURRENT LIABILITY VA.	(4,754)	(4,754)				Not applicable to Transmission Cost of Service calculation.
DSIT 283 OPERATING CURRENT LIABILITY W.V.	(322)	(322)				Not applicable to Transmission Cost of Service calculation.
EARNEST MONEY	-	-				Represents advances not recognized for tax.
EMISSIONS ALLOWANCES	(989)	(989)				Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DFIT GROSSUP (283)	(19,221)	(19,221)				Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DFIT GROSSUP (283) - GENERATION RIDE	(4,166)	(4,166)				Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DFIT GROSSUP (283) - VCHEC RIDER	739	739				Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DFIT GROSSUP (283) - VCHEC RIDER CUR	(2,534)	(2,534)				Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DFIT GROSSUP (283) - VCHEC RIDER NON	(739)	(739)				Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP DC	(0)	(0)				Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP DC - GENERATION RIDER	(0)	(0)				Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP DC - VCHEC RIDER CURR	(0)	(0)				Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP NC	(215)	(215)				Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP NC - GENERATION RIDER	(47)	(47)				Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP NC - VCHEC RIDER	9	9				Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP NC - VCHEC RIDER CURR	(28)	(28)				Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP NC - VCHEC RIDER NONCURR	(9)	(9)				Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP VA	(3,273)	(3,273)				Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP VA - GENERATION RIDER	(709)	(709)				Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP VA - VCHEC RIDER	124	124				Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP VA - VCHEC RIDER CURR	(432)	(432)				Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP VA - VCHEC RIDER NONCUR	(124)	(124)				Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP WV	(109)	(109)				Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP WV - GENERATION RIDER	(24)	(24)				Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP WV - VCHEC RIDER	4	4				Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP WV - VCHEC RIDER CURR	(14)	(14)				Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP WV - VCHEC RIDER NONCURR	(4)	(4)				Not applicable to Transmission Cost of Service calculation.
FAS 109 REG ASSET	-	-				Represents tax gross-up on deferred tax deficiency related to previous flow-through and ARAM related ADIT.
FAS 133	(5,356)	(5,356)				Not applicable to Transmission Cost of Service calculation.
FAS 133-REG-GL HEDGE CAPACITY CURRENT	(5,595)	(5,595)				Not applicable to Transmission Cost of Service calculation.
FAS 133 REG FUEL HEDGE NONCURRENT	451	451				Not applicable to Transmission Cost of Service calculation.
FAS 133 REG GL CAPACITY HEDGE NONCURRENT	(2,094)	(2,094)				Not applicable to Transmission Cost of Service calculation.
FAS 133 REG HEDGE DEBT NONCURRENT	(33,627)	(33,627)				Not applicable to Transmission Cost of Service calculation.
FEDERAL TAX INTEREST EXPENSE	(939)	(939)				Not applicable to Transmission Cost of Service calculation.
FEDERAL TAX INTEREST EXPENSE NON CURRENT	(880)	(880)				Not applicable to Transmission Cost of Service calculation.
FUEL HANDLING COSTS	(173)	(173)				IRS settlement required additional tax capitalization of handling costs.
GAIN/LOSS) INTERCO SALES -BOOK/TAX	-	-				Tax deferred recognition of intercompany gain/loss due to consolidated return rules.
GAIN/LOSS) INTERCO SALES -BOOK/TAX	-	-				Tax deferred recognition of intercompany gain/loss due to consolidated return rules.
GOODWILL AMORTIZATION	(3)	(3)				Not applicable to Transmission Cost of Service calculation.
NUCLEAR FUEL - PERMANENT DISPOSAL	-	-				Not applicable to Transmission Cost of Service calculation.
OBSOLETE INVENTORY	-	-				Not applicable to Transmission Cost of Service calculation.
PERFORMANCE ACHIEVEMENT PLAN	-	-				Not applicable to Transmission Cost of Service calculation.
POWERTREE CARBON CO. LLC.	(31)	(31)				Not applicable to Transmission Cost of Service calculation.
QUALIFIED SETTLEMENT FUND	(0)	(0)				Not applicable to Transmission Cost of Service calculation.
REACQUIRED DEBT GAIN/LOSS)	(2,179)	(2,179)				Not applicable to Transmission Cost of Service calculation.
REG FTR	0	0				Not applicable to Transmission Cost of Service calculation.
REG FTR CURRENT	(2,280)	(2,280)				Not applicable to Transmission Cost of Service calculation.
REG HEDGES CAPACITY	420	420				Not applicable to Transmission Cost of Service calculation.
REG ASSET - A4 RAC COSTS NONCURRENT	(13,725)	(13,725)				Not applicable to Transmission Cost of Service calculation.
REG ATRR NON CURRENT	(7,583)	(7,583)				Not applicable to Transmission Cost of Service calculation.
REG FTR	(0)	(0)				Not applicable to Transmission Cost of Service calculation.
REG FTR CURRENT	(624)	(624)				Not applicable to Transmission Cost of Service calculation.
REG HEDGE DEBT - CURRENT	598	598				Not applicable to Transmission Cost of Service calculation.
REG NON CURRENT DSM A5 RIDER	(2,666)	(2,666)				Not applicable to Transmission Cost of Service calculation.
REG POWER HEDGE - CURRENT	3	3				Not applicable to Transmission Cost of Service calculation.
REG POWER HEDGE	(0)	(0)				Not applicable to Transmission Cost of Service calculation.
REGULATORY ASSET - D & D	-	-				Represents cost that for regulatory purposes needs to be amortized over a prescribed life. However, allowable for tax when incurred.
REGULATORY ASSET - FAS 112	(1,976)	-			(1,976)	Represents cost that for regulatory purposes needs to be amortized over a prescribed life. However, allowable for tax when incurred.
REGULATORY ASSET - ISABEL	-	-				Represents cost that for regulatory purposes needs to be amortized over a prescribed life. However, allowable for tax when incurred.
REGULATORY ASSET - NUG	(5,445)	(5,445)				Represents cost that for regulatory purposes needs to be amortized over a prescribed life. However, allowable for tax when incurred.
REGULATORY ASSET - PJM CURRENT	(3,544)	(3,544)				Represents cost that for regulatory purposes needs to be amortized over a prescribed life. However, allowable for tax when incurred.
REGULATORY ASSET - VA SLS TAX CURRENT	(11,769)	(11,769)				Represents cost that for regulatory purposes needs to be amortized over a prescribed life. However, allowable for tax when incurred.
RETIREMENT - EXEC SUPP RET (ESRP) - NONOP	(219)	(219)				Not applicable to Transmission Cost of Service calculation.
SO2 ALLOWANCES - NONCURRENT	-	-				Book expense for emissions allowances based on moving-average-cost, tax expense based on specific identification.
W.VA. STATE NOL CFWD	-	-				Represents the deferred state tax impact related to WV NOL. This deferral will turn around when the pollution control projects are placed in service.
W.VA. STATE POLLUTION CONTROL	(7,943)	-		(7,943)		Represents the deferred state tax impact related to WV Pollution control projects. This deferral will turn around once placed in service.
ADFIT - OTHER COMPREHENSIVE INCOME	-	-				Not applicable to Transmission Cost of Service calculation.
DEFERRED SIT NONOP - OCI	-	-				Not applicable to Transmission Cost of Service calculation.
FAS 133	(264,894)	(254,974)	-	(7,943)	(1,976)	Not applicable to Transmission Cost of Service calculation.
Subtotal - p277 (Form 1-F filer: see note 6, below)	(264,894)	(254,974)	-	(7,943)	(1,976)	
Less FASB 109 Above if not separately removed	(30,772)	(30,772)	-	-	-	
Less FASB 106 Above if not separately removed	-	-	-	-	-	
Total	(234,122)	(224,202)	-	(7,943)	(1,976)	

ATTACHMENT H-16A

Attachment 1 - Accumulated Deferred Income Taxes (ADIT) Worksheet - December 31, 2009

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

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

	Item	Balance	Amortization
1	Amortization		879
2	Amortization to line 136 of Appendix A	Total	286
3	Total	-	1,165
4	Total Form No. 1 (p 266 & 267)	Form No. 1 balance (p.266) for amortiza	1,165
5	Difference /1	-	-

/1 Difference must be zero

Virginia Electric and Power Company
ATTACHMENT H-16A
Attachment 1 - Accumulated Deferred Income Taxes (ADIT) Worksheet - December 31, 2008
(000's)

	Only Transmission Related	Plant Related	Labor Related	Total ADIT
ADIT-282	(165,614)	(26,538)	(46,945)	
ADIT-283	0	(10,904)	(1,784)	
ADIT-190	73	108,368	45,274	
Subtotal	(165,541)	70,926	(3,455)	
Wages & Salary Allocator			4.7632%	
Gross Plant Allocator		9.9380%		
End of Year ADIT	(165,541)	7,049	(165)	(158,657)

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
BAD DEBTS	5,190	5,190				For tax purposes bad debts are deductible when they are deemed to be uncollectible / worthless.
CAPITAL LEASE	426	426				Not applicable to Transmission Cost of Service calculation.
CAPITALIZED BROKERS FEES	749	749				Not applicable to Transmission Cost of Service calculation.
CAPITALIZED INTEREST - NONOP CWIP	-	-				Not applicable to Transmission Cost of Service calculation.
CAPITALIZED INTEREST NONOP IN SERVICE	307	307				Not applicable to Transmission Cost of Service calculation.
CAPITALIZED INTEREST OPERATING CWIP	39,778	39,778				Represents tax capitalized interest on projects in CWIP - increase in taxable income.
CAPITALIZED INTEREST OPERATING IN SERVICE	105,501	105,501		105,501		Represents tax "In Service" capitalized interest placed in service net of tax amortization.
CIAC NC - NONOP CWIP	7	7				Not applicable to Transmission Cost of Service calculation.
CIAC NC - NONOP IN SERVICE	2,679	2,679				Not applicable to Transmission Cost of Service calculation.
CIAC VA - NONOP CWIP	3,215	3,215				Not applicable to Transmission Cost of Service calculation.
CIAC VA - NONOP IN SERVICE	100,213	100,213				Not applicable to Transmission Cost of Service calculation.
CONTINGENT CLAIMS CURRENT	-	-				Not applicable to Transmission Cost of Service calculation.
CONTINGENT CLAIMS NONCURRENT	1,455	1,455				Not applicable to Transmission Cost of Service calculation.
DECOMMISSIONING & DECONTAMINATION	(0)	(0)				Book expensed as billed over 15 yr assessment period; tax deduct in year of assessment because all events test met as liability is based on prior facility use.
DEFERRED GAIN/LOSS NONOPERATING	(53)	(53)				Not applicable to Transmission Cost of Service calculation.
DEFERRED GAIN/LOSS OPERATING	(498)	(498)		(498)		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.
DFIT - ITC ASSET FIT DEREGULATED	-	-				Not applicable to Transmission Cost of Service calculation.
DFIT 190 OPERATING NONCURRENT ASSET	(526)	(526)				Not applicable to Transmission Cost of Service calculation.
DFIT 282 NONOPERATING PLANT NONCURR LIAB	(3,368)	(3,368)				Not applicable to Transmission Cost of Service calculation.
DFIT 282 NONOPERATING PLANT NONCURR LIAB	-	0				Not applicable to Transmission Cost of Service calculation.
DFIT 282 OPERATING PLANT NONCURR LIAB	94,973	94,973				Not applicable to Transmission Cost of Service calculation.
DFIT 283 NONOPERATING CURRENT LIAB	2	2				Not applicable to Transmission Cost of Service calculation.
DFIT 283 NONOPERATING NONCURRENT LIAB	5,650	5,650				Not applicable to Transmission Cost of Service calculation.
DFIT 283 OPERATING CURRENT LIABILITY	5,487	5,487				Not applicable to Transmission Cost of Service calculation.
DFIT 283 OPERATING NONCURRENT LIAB	32,142	32,142				Not applicable to Transmission Cost of Service calculation.
DFIT EFFECT ON SIT NONOP - OCI	225	225				Not applicable to Transmission Cost of Service calculation.
DIRECTOR CHARITABLE DONATION	175	175				Not applicable to Transmission Cost of Service calculation.
DSIT - ITC SIT ASSET N.C. DEREGULATED	-	-				Not applicable to Transmission Cost of Service calculation.
DSIT - ITC SIT ASSET VA DEREGULATED	-	-				Not applicable to Transmission Cost of Service calculation.
DSIT - ITC SIT ASSET W.V. DEREGULATED	-	-				Not applicable to Transmission Cost of Service calculation.
DSIT 190 NONOP CURRENT ASSET N.C.	2	2				Not applicable to Transmission Cost of Service calculation.
DSIT 190 NONOP CURRENT ASSET VA	22	22				Not applicable to Transmission Cost of Service calculation.
DSIT 190 NONOP CURRENT ASSET W.V.	1	1				Not applicable to Transmission Cost of Service calculation.
DSIT 190 NONOP NONCURRENT ASSET N.C.	3,786	3,786				Not applicable to Transmission Cost of Service calculation.
DSIT 190 NONOP NONCURRENT ASSET VA	50,112	50,112				Not applicable to Transmission Cost of Service calculation.
DSIT 190 NONOP NONCURRENT ASSET W.V.	1,725	1,725				Not applicable to Transmission Cost of Service calculation.
DSIT 190 NONOP PLANT NONCURR ASSET N.C.	1,296	1,296				Not applicable to Transmission Cost of Service calculation.
DSIT 190 NONOP PLANT NONCURR ASSET VA	16,992	16,992				Not applicable to Transmission Cost of Service calculation.
DSIT 190 NONOP PLANT NONCURR ASSET W.V.	585	585				Not applicable to Transmission Cost of Service calculation.
DSIT 190 OPERATING CURRENT ASSET N.C.	807	807				Not applicable to Transmission Cost of Service calculation.
DSIT 190 OPERATING CURRENT ASSET VA	10,692	10,692				Not applicable to Transmission Cost of Service calculation.
DSIT 190 OPERATING CURRENT ASSET W.V.	367	367				Not applicable to Transmission Cost of Service calculation.
DSIT 190 OPERATING NONCURR ASSET N.C.	451	451				Not applicable to Transmission Cost of Service calculation.
DSIT 190 OPERATING NONCURR ASSET VA	5,888	5,888				Not applicable to Transmission Cost of Service calculation.
DSIT 190 OPERATING NONCURR ASSET VA MIN	443	443				Not applicable to Transmission Cost of Service calculation.
DSIT 190 OPERATING NONCURR ASSET W.V.	204	204				Not applicable to Transmission Cost of Service calculation.
DSIT 190 OPERATING PLANT NONCURR ASSET N.C.	5,356	5,356				Not applicable to Transmission Cost of Service calculation.
DSIT 190 OPERATING PLANT NONCURR ASSET VA	70,790	70,790				Not applicable to Transmission Cost of Service calculation.
DSIT 190 OPERATING PLANT NONCURR ASSET W.V.	2,439	2,439				Not applicable to Transmission Cost of Service calculation.
DSIT 283 OP OTHER NONCURR LIAB NC	(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.
EMISSIONS ALLOWANCES	0	0				Not applicable to Transmission Cost of Service calculation.
FAS 109 ITC DFIT DEFICIENCY (190)	6,480	6,480				Not applicable to Transmission Cost of Service calculation.
FAS 109 ITC DFIT DEFICIENCY N.C.(190)	83	83				Not applicable to Transmission Cost of Service calculation.
FAS 109 ITC DFIT DEFICIENCY VA (190)	1,086	1,086				Not applicable to Transmission Cost of Service calculation.
FAS 109 ITC DFIT DEFICIENCY W.V. (190)	38	38				Not applicable to Transmission Cost of Service calculation.
FAS 109 ITC DSIT GROSSUP NC	53	53				Not applicable to Transmission Cost of Service calculation.
FAS 109 ITC DSIT GROSSUP VA	693	693				Not applicable to Transmission Cost of Service calculation.
FAS 109 ITC DSIT GROSSUP WV	24	24				Not applicable to Transmission Cost of Service calculation.
FAS 109 ITC GROSSUP (190)	4,138	4,138				Not applicable to Transmission Cost of Service calculation.
FAS 133	22,314	22,314				Not applicable to Transmission Cost of Service calculation.
FAS 143 ASSET OBLIGATION	11,912	11,839	73			Represents ARO accruals not deductible for tax.
FAS143 DECOMMISSIONING	284,921	284,921				Represents ARO accruals not deductible for tax.
FEDERAL TAX INTEREST EXPENSE NON CURRENT	860	860				Not applicable to Transmission Cost of Service calculation.
FLEET LEASE CREDIT - CURRENT	102	-			102	Books amortize the fleet lease extension credit over the new lease; tax takes the deduction when incurred.
FLEET LEASE CREDIT - NONCURRENT	154	-			154	Books amortizes the fleet lease extension credit over the new lease; tax takes the deduction when incurred.
GAIN SALE/LEASEBACK - SYSTEM OFFICE	(0)	(0)				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	461	461				Not applicable to Transmission Cost of Service calculation.
INT STOR NORTH ANNA	4,227	4,227				Books recognizes the expense as incurred. For tax the deduction is recognized when the casks are filled.
INT STOR SURRY	(778)	(778)				Books recognizes the expense as incurred. For tax the deduction is recognized when the casks are filled.
LONG TERM DISABILITY RESERVE	4,623	-			4,623	Book estimate accrued and expensed; tax deduction when paid.
METERS	6,995	6,995				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	425	425				Not applicable to Transmission Cost of Service calculation.
OP&B	24,839	-			24,839	Represents the difference between the book accrual expense and the actual funded amount.
PERFORMANCE ACHIEVEMENT PLAN	4	4				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	3,108	-			3,108	Books record the yield to maturity method; taxes amortize straight line.
P-SHIP INCOME - NC ENTERPRISE	219	219				Not applicable to Transmission Cost of Service calculation.
P-SHIP INCOME - VIRGINIA CAPITAL	219	219				Not applicable to Transmission Cost of Service calculation.
QUALIFIED SETTLEMENT FUND	140	140				Not applicable to Transmission Cost of Service calculation.
REACTOR DECOMMISSIONING LIABILITY	350	350				Represents the difference between the accrual and payments.
REG ASSET FUEL HEDGE	1,543	1,543				Not applicable to Transmission Cost of Service calculation.
REG LIABILITY DECOMMISSIONING TRUST - NC	310,992	310,992				Not applicable to Transmission Cost of Service calculation.
REGULATORY LIABILITY - ARO	(236,453)	(236,453)				Not applicable to Transmission Cost of Service calculation.
DSIT OPERATING	(41,384)	(41,384)				Not applicable to Transmission Cost of Service calculation.
DFIT OF STATE OPERATING	14,485	14,485				Not applicable to Transmission Cost of Service calculation.
REG LIABILITY HEDGES CAPACITY - NC	13,906	13,906				Not applicable to Transmission Cost of Service calculation.
REG LIABILITY HEDGES DEPT	3,862	3,862				Not applicable to Transmission Cost of Service calculation.
REGULATORY ASSET - D & D	4	4				Not applicable to Transmission Cost of Service calculation.
RESTRICTED STOCK AWARD	1,815	1,815				Not applicable to Transmission Cost of Service calculation.

RETIREMENT - (FASB 87)	33,818				33,818	Book estimate accrued and expensed; tax deduction when paid.
RETIREMENT - EXEC SUPP RET (ESRP) - NONOP	129	129				Not applicable to Transmission Cost of Service calculation.
RETIREMENT - SUPPLEMENTAL RETIREMENT	141	141				Not applicable to Transmission Cost of Service calculation.
SEPARATION/TERMINATION	43				43	Book amount accrued and expensed; tax deduction when paid.
SUCCESS SHARE PLAN	6,789				6,789	Book amount accrued as its earned; tax deduction is actual payout.
VA SALES & USE TAX AUDIT (INCL INT)	210	210				Not applicable to Transmission Cost of Service calculation.
VACATION ACCRUAL	13,116	13,116				Not applicable to Transmission Cost of Service calculation.
W.VA. STATE POLLUTION CONTROL - FEDERAL EFFECT	3,816	3,816				Federal effect of state deductions.
WEST VA PROPERTY TAX	1,558	1,558				Not applicable to Transmission Cost of Service calculation.
FAS 109 ITC REG LIABILITY	-	-				Represents the tax effect of ITC that will be refunded to the customer.
Subtotal - p234	1,073,116	894,562	73	108,368	70,112	
Less FASB 109 Above if not separately removed	(12,595)	(12,595)				
Less FASB 106 Above if not separately removed	24,839	0	0	0	24,839	
Total	1,060,872	907,157	73	108,368	45,274	

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

A	B	C	D	E	F	G
ADIT- 282	Total	Production Or Other Related	Only Transmission Related	Plant Related	Labor Related	Justification
AFC DEFERRED TAX - FUEL CWIP	(9)	(9)				Not applicable to Transmission Cost of Service calculation.
AFC DEFERRED TAX - FUEL IN SERVICE	(47)	(47)				Represents the amount of amortization of AFC in service not allowable for tax.
AFC DEFERRED TAX - PLANT CWIP	(7,130)	(7,130)				Not applicable to Transmission Cost of Service calculation.
AFC DEFERRED TAX - PLANT IN SERVICE	(9,804)	(5,488)	(4,316)			Represents the amount of amortization of AFC in service not allowable for tax.
AFUDC - DEBT - GENERATION RIDER	(2,051)	(2,051)				Not applicable to Transmission Cost of Service calculation.
BOOK CAPITALIZED INTEREST CWIP	(2,216)			(2,216)		Represents the unallowable amount of book interest.
CAP EXPENSE	(7,744)	(7,744)				Capitalized for books and current deduction for tax as repairs.
CAPITAL LEASE	(460)	(460)				Not applicable to Transmission Cost of Service calculation.
CASUALTY LOSS	(15,412)			(15,412)		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	8,090				8,090	Represents total Book Computer Software Amortization Schedule M addition.
COMPUTER SOFTWARE-CWIP	(3,846)	(3,846)				Represents the allowable "in house" deduction for tax.
COMPUTER SOFTWARE-TAX AMORT	(20,645)				(20,645)	Total tax amortization shown as a schedule M deduction and add back total book amortization.
COST OF REMOVAL	(93,787)	(86,590)	(5,218)		(1,978)	Represents the actual cost of removal allowable for tax over the accrued amount.
DECOMMISSIONING	(0)	(0)				Not applicable to Transmission Cost of Service calculation.
DECOMMISSIONING TRUST BOOK INCOME	(302,783)	(302,783)				Not applicable to Transmission Cost of Service calculation.
DFIT 190 NONOPERATING NONCURR ASSET	(6,603)	(6,603)				Not applicable to Transmission Cost of Service calculation.
DFIT 190 OPERATING NONCURRENT ASSET	(27,506)	(27,506)				Not applicable to Transmission Cost of Service calculation.
DSIT 282 NONOP PLANT NONCURR LIAB N.C.	268	268				Not applicable to Transmission Cost of Service calculation.
DSIT 282 NONOP PLANT NONCURR LIAB VA	3,837	3,837				Not applicable to Transmission Cost of Service calculation.
DSIT 282 NONOP PLANT NONCURR LIAB W.V.	122	122				Not applicable to Transmission Cost of Service calculation.
DSIT 282 OPERATING PLANT NONCURR LIAB N.C.	(31,476)	(31,476)				Not applicable to Transmission Cost of Service calculation.
DSIT 282 OPERATING PLANT NONCURR LIAB VA	(219,986)	(219,986)				Not applicable to Transmission Cost of Service calculation.
DSIT 282 OPERATING PLANT NONCURR LIAB W.V.	(14,827)	(14,827)				Not applicable to Transmission Cost of Service calculation.
FAS 109 PLANT DFIT DEFICIENCY (282)	(22,712)	(22,712)				Not applicable to Transmission Cost of Service calculation.
FAS 109 PLANT DFIT DEFICIENCY (282) - GENERATION R	(4,280)	(4,280)				Not applicable to Transmission Cost of Service calculation.
FAS 109 PLANT DSIT DEFICIENCY N.C. (282)	(79)	(79)				Not applicable to Transmission Cost of Service calculation.
FAS 109 PLANT DSIT DEFICIENCY N.C. (282) - GENERAT	(53)	(53)				Not applicable to Transmission Cost of Service calculation.
FAS 109 PLANT DSIT DEFICIENCY VA (282)	(1,050)	(1,050)				Not applicable to Transmission Cost of Service calculation.
FAS 109 PLANT DSIT DEFICIENCY VA (282) - GENERATIO	(728)	(728)				Not applicable to Transmission Cost of Service calculation.
FAS 109 PLANT DSIT DEFICIENCY W.V. (282)	(36)	(36)				Not applicable to Transmission Cost of Service calculation.
FAS 109 PLANT DSIT DEFICIENCY W.V. (282) - GENERAT	(25)	(25)				Not applicable to Transmission Cost of Service calculation.
FIXED ASSETS	(9,312)			(9,312)		Represents IRS audit adjustments to plant-related differences.
FIXED ASSETS - NC	-					Represents IRS audit adjustments to plant-related differences.
FIXED ASSETS - VA	27			27		Represents IRS audit adjustments to plant-related differences.
FIXED ASSETS - WV	361			361		Represents IRS audit adjustments to plant-related differences.
FIXED ASSETS - WV	13			13		Represents IRS audit adjustments to plant-related differences.
GAIN(LOSS) INTERCO SALES - BOOK/TAX	(290)	(290)				Not applicable to Transmission Cost of Service calculation.
INVOLUNTARY CONVERSION - TELECOMMUNICATIONS	(1,104)	(1,104)				Represents the difference between book and tax related to the disposal of telecommunication equipment. Recognized for tax purposes when utilized.
LIBERALIZED DEPRECIATION - FUEL	(5,266)	(5,266)				Represents difference between book burn of nuclear fuel based on usage vs. tax depreciation.
LIBERALIZED DEPRECIATION - FUEL CWIP	-	-				Difference between book CWIP and Tax CWIP as a result of Euro exchange utilization.
LIBERALIZED DEPRECIATION - PLANT ACUFILF	(2,029,358)	(1,842,618)	(156,080)		(30,660)	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 NONUTILITY	(532)	(532)				Not applicable to Transmission Cost of Service calculation.
LIBERALIZED DEPRECIATION - PLAN OPER LAND	707	707				Not applicable to Transmission Cost of Service calculation.
LIBERALIZED DEPRECIATION - PLANT OTHER	(232,500)	(232,500)				Not applicable to Transmission Cost of Service calculation.
LIBERALIZED DEPRECIATION - PLANT FUTURE USE	(0)	(0)				Not applicable to Transmission Cost of Service calculation.
LIBERALIZED DEPRECIATION - PLANT NON UTILITY	7	7				Not applicable to Transmission Cost of Service calculation.
SUCCESS SHARE PLAN	(1,752)				(1,752)	Book amount accrued as its earned; tax deduction is actual payout.
YORKTOWN IMPLSION - TAX DEP. - LIB - NONOP	0	0				Not applicable to Transmission Cost of Service calculation.
Subtotal - p275 (Form 1-F filer: see note 6 below)	(3,061,747)	(2,822,649)	(165,614)	(26,538)	(46,945)	
Less FASB 109 Above if not separately removed	(28,960)	(28,960)	0	0	0	
Less FASB 106 Above if not separately removed	0	0				
Total	(3,032,787)	(2,793,689)	(165,614)	(26,538)	(46,945)	

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.
- 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
ADIT - OTHER COMPREHENSIVE INCOME	(3,667)	(3,667)				Not applicable to Transmission Cost of Service calculation.
CONTINGENT CLAIMS CURRENT	(2,406)	(2,406)				Not applicable to Transmission Cost of Service calculation.
DECOMMISSIONING TRUST - UNREALIZED GAIN/LOSS - NC	(8,280)	(8,280)				Not applicable to Transmission Cost of Service calculation.
DEFERRED FUEL EXPENSE	(283,143)	(283,143)				Not applicable to Transmission Cost of Service calculation.
DEFERRED FUEL EXPENSE - OTHER	(29,515)	(29,515)				Not applicable to Transmission Cost of Service calculation.
DEFERRED N.C. SIT NONOP - OCI	(47)	(47)				Not applicable to Transmission Cost of Service calculation.
DEFERRED SIT NONOP - OCI	(595)	(595)				Not applicable to Transmission Cost of Service calculation.
DFIT 190 NONOPERATING CURR ASSET	(9)	(9)				Not applicable to Transmission Cost of Service calculation.
DFIT 190 NONOPERATING NONCURR ASSET	(19,635)	(19,635)				Not applicable to Transmission Cost of Service calculation.
DFIT 190 OPERATING CURRENT ASSET	(4,153)	(4,153)				Not applicable to Transmission Cost of Service calculation.
DFIT 190 OPERATING NONCURR ASSET	(4,346)	(4,346)				Not applicable to Transmission Cost of Service calculation.
DFIT 190 OPERATING NONCURRENT ASSET	2,429	2,429				Not applicable to Transmission Cost of Service calculation.
DFIT 283 OPERATING NONCURRENT LIAB	89	89				Not applicable to Transmission Cost of Service calculation.
DSIT 283 NONOP CURRENT LIABILITY N.C.	-	-				Not applicable to Transmission Cost of Service calculation.
DSIT 283 NONOP CURRENT LIABILITY VA	-	-				Not applicable to Transmission Cost of Service calculation.
DSIT 283 NONOP CURRENT LIABILITY W.V.	(4)	(4)				Not applicable to Transmission Cost of Service calculation.
DSIT 283 NONOP NONCURRENT LIABILITY N.C.	(627)	(627)				Not applicable to Transmission Cost of Service calculation.
DSIT 283 NONOP NONCURRENT LIABILITY VA	(14,759)	(14,759)				Not applicable to Transmission Cost of Service calculation.
DSIT 283 NONOP NONCURRENT LIABILITY W.V.	(278)	(278)				Not applicable to Transmission Cost of Service calculation.
DSIT 283 OP OTHER NONCURR LIAB N.C.	(6,253)	(6,253)				Not applicable to Transmission Cost of Service calculation.
DSIT 283 OP OTHER NONCURR LIAB VA	(82,721)	(82,721)				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.	(2,849)	(2,849)				Not applicable to Transmission Cost of Service calculation.
DSIT 283 OPERATING CURRENT LIABILITY N.C.	(1,067)	(1,067)				Not applicable to Transmission Cost of Service calculation.
DSIT 283 OPERATING CURRENT LIABILITY VA	(14,134)	(14,134)				Not applicable to Transmission Cost of Service calculation.
DSIT 283 OPERATING CURRENT LIABILITY W.V.	(474)	(474)				Not applicable to Transmission Cost of Service calculation.
DSM	-	-				Not applicable to Transmission Cost of Service calculation.
EMISSIONS ALLOWANCES	(2,696)	(2,696)				Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DFIT GROSSUP (283)	(12,857)	(12,857)				Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DFIT GROSSUP (283) - GENERATION RIDE	(2,737)	(2,737)				Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP NC	(164)	(164)				Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP NC - GENERATION RIDER	(34)	(34)				Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP VA	(2,158)	(2,158)				Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP VA - GENERATION RIDER	(464)	(464)				Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP WV	(74)	(74)				Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP WV - GENERATION RIDER	(16)	(16)				Not applicable to Transmission Cost of Service calculation.
FAS 133	(16,651)	(16,651)				Not applicable to Transmission Cost of Service calculation.
FAS 133	(6,918)	(6,918)				Not applicable to Transmission Cost of Service calculation.
FAS 133	6,859	6,859				Not applicable to Transmission Cost of Service calculation.
FAS 133	-	-				Not applicable to Transmission Cost of Service calculation.
FAS 133	-	-				Not applicable to Transmission Cost of Service calculation.
FEDERAL TAX INTEREST EXPENSE	(3,818)	(3,818)				Not applicable to Transmission Cost of Service calculation.
FINANCIAL DERIVATIVES CURRENT ASSET	-	-				Not applicable to Transmission Cost of Service calculation.
FUEL HANDLING COSTS	(77)	(77)				IRS settlement required additional tax capitalization of handling costs.
GAIN SALE/LEASEBACK-SYSTEM OFFICE	-	-				Not applicable to Transmission Cost of Service calculation.
GOODWILL AMORTIZATION	(3)	(3)				Not applicable to Transmission Cost of Service calculation.
NUCLEAR FUEL - PERMANENT DISPOSAL	(9)	(9)				Not applicable to Transmission Cost of Service calculation.
PERFORMANCE ACHIEVEMENT PLAN	(4)	(4)				Not applicable to Transmission Cost of Service calculation.
POWERTREE CARBON CO. LLC.	(31)	(31)				Not applicable to Transmission Cost of Service calculation.
REACQUIRED DEBT GAIN/LOSS	(2,507)	(2,507)				Not applicable to Transmission Cost of Service calculation.
REG ASSET FUEL HEDGE	(0)	(0)				Not applicable to Transmission Cost of Service calculation.
REG ASSET HEDGES CAPACITY	-	-				Not applicable to Transmission Cost of Service calculation.
REG ASSET POWER HEDGE	(2,960)	(2,960)				Not applicable to Transmission Cost of Service calculation.
REG LIABILITY - FTR	(19,354)	(19,354)				Not applicable to Transmission Cost of Service calculation.
REG LIABILITY HEDGES DEBT	-	-				Not applicable to Transmission Cost of Service calculation.
REGULATORY ASSET - FAS 112	(1,784)				(1,784)	Represents cost that for regulatory purposes needs to be amortized over a prescribed life. However, allowable for tax when incurred.
REGULATORY ASSET - NUG	(6,190)	(6,190)				Represents cost that for regulatory purposes needs to be amortized over a prescribed life. However, allowable for tax when incurred.
REGULATORY ASSET - PJM	(42,767)	(42,767)				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	(5,753)	(5,753)				Represents cost that for regulatory purposes needs to be amortized over a prescribed life. However, allowable for tax when incurred.
REG LIABILITY - ARO	-	-				Not applicable to Transmission Cost of Service calculation.
DSIT OPERATING	41,384	41,384				Not applicable to Transmission Cost of Service calculation.
DFIT OF STATE OPERATING	(14,485)	(14,485)				Not applicable to Transmission Cost of Service calculation.
W.VA. STATE POLLUTION CONTROL	(10,904)			(10,904)		Represents the deferred state tax impact related to WV Pollution control projects. This deferral will turn around once placed in service.
Subtotal - p277 (Form 1-F filer: see note 6, below)	(583,629)	(570,941)	0	(10,904)	(1,784)	
Less FASB 109 Above if not separately removed	(18,504)	(18,504)	-	-	-	
Less FASB 106 Above if not separately removed	-	-	-	-	-	
Total	(565,125)	(552,437)	-	(10,904)	(1,784)	

Instructions for Account 283:

- ADIT items related only to Non-Electric Operations (e.g., Gas, Water, Sewer) or Production are directly assigned to Column C
- ADIT items related only to Transmission are directly assigned to Column D
- ADIT items related to Plant and not in Columns C & D are included in Column E
- ADIT items related to labor and not in Columns C & D are included in Column F
- Deferred income taxes arise when items are included in taxable income in different periods than they are included in rates,
- 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
2009 (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)	\$ 10,364	100.0000%	\$ 10,364
1a Other Plant Related Taxes	0	9.9380%	-
2			-
3			-
4			-
5			-
Total Plant Related	\$ 10,364		\$ 10,364
Labor Related	Wages & Salary Allocator		
6 Federal FICA & Unemployment & State Unemployment	\$ 41,120	Adjustment Amt \$(265,440): \$41,385,609 + \$(265,440) = \$41,120,169	
Total Labor Related	\$ 41,120	4.7632%	\$ 1,959
Other Included	Gross Plant Allocator		
7 Sales and Use Tax	\$ 181		
Total Other Included	\$ 181	9.9380%	\$ 18
Total Included	\$ 51,665		\$ 12,340
Currently Excluded			
8 Business and Occupation Tax - West Virginia	\$ 17,842		
9 Gross Receipts Tax	10,405		
10 IFTA Fuel Tax			
11 Property Taxes - Other	106,680		
12 Property Taxes - Generator Step-Ups and Interconnects	1,024		
13 Sales and Use Tax - not allocated to Transmission	844		
14 Sales and Use Tax - Retail	129		
15 Other	(873)		
16	0		
17	0		
18	0		
19	0		
20	0		
21 Total "Other" Taxes (included on p. 263)	\$ 136,050		
22 Total "Taxes Other Than Income Taxes" - acct 408.10 (p. 114.14)	<u>\$ 187,715</u>		
23 Difference	\$ (51,665)		

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
2009 (000's)

Directly Assigned Property Taxes \$ 118,067

Production Property Tax		53,095
Transmission Property Tax		10,290
GSU/Interconnect Facilities		1,024
Distribution Property tax		52,114
General Property Tax		1,544
Total check		118,067

Allocation of General Property Tax to Transmission

General Property Tax	\$	1,544
Wages & Salary Allocator		4.7632%
Trans General		74

<u>Total Transmission Property Taxes</u>		
Transmission	\$	10,290
General		74
Total Transmission Property Taxes	\$	10,364

Virginia Electric and Power Company
ATTACHMENT H-16A
Attachment 3 - Revenue Credit Workpaper
2009 (000's)

		Transmission Related	Production/Other Related	Total
Account 454 - Rent from Electric Property				
1	Rent from Electric Property - Transmission Related (Note 3)	7,036	13,364	20,400
2	Total Rent Revenues (Sum Lines 1)	7,036	13,364	20,400
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)	1,895	42,018	43,913
5	Point to Point Service revenues received by Transmission Owner for which the load is not included in the divisor (Note 4)	-	-	-
6	PJM Transitional Revenue Neutrality (Note 1)	-	-	-
7	PJM Transitional Market Expansion (Note 1)	-	-	-
8	Professional Services (Note 3)	5,463	48,883	54,346
9	Revenues from Directly Assigned Transmission Facility Charges (Note 2)	2,647	(1,975)	672
10	Rent or Attachment Fees associated with Transmission Facilities (Note 3)			-
11	Gross Revenue Credits (Accounts 454 and 456) (Sum Lines 2-10)	17,041	102,290	119,331
12	Less line 14g	(8,752)	(31,124)	(39,875)
13	Total Revenue Credits	8,289	71,167	79,455
Revenue Adjustment to Determine Revenue Credit				
14a	Revenues included in lines 1-11 which are subject to 50/50 sharing. (Lines 1 + 8 + 10)	12,499	62,247	74,746
14b	Costs associated with revenues in line 14a	5,005	-	5,005
14c	Net Revenues (14a - 14b)	7,494	62,247	69,741
14d	50% Share of Net Revenues (14c / 2)	3,747	31,124	34,870
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)	3,747	31,124	34,870
14g	Line 14f less line 14a	(8,752)	(31,124)	(39,875)

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
2009 (000's)

A	Return and Taxes with Basis Point increase in ROE			
	Basis Point increase in ROE and Income Taxes		(Line 130 + 140)	157,198
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)	1,187,421
	Long Term Interest			
104	Long Term Interest		p117.62c through 67c/Attachment 5	367,601
105	Less LTD Interest on Securitization Bonds	(Note P)	Attachment 8	0
106	Long Term Interest		(Line 104 - 105)	367,601
107	Preferred Dividends	enter positive	p118.29c	16,659
	Common Stock			
108	Proprietary Capital		p112.16c,d/2	6,981,788
109	Less Preferred Stock	enter negative	(Line 117)	-259,014
110	Less Account 219 - Accumulated Other Comprehensive Income	enter negative	p112.15c,d/2	-15,036
111	Common Stock		(Sum Lines 108 to 110)	6,707,738
	Capitalization			
112	Long Term Debt		p112.24c,d/2	6,291,289
113	Less Loss on Reacquired Debt	enter negative	p111.81c,d/2	-11,255
114	Plus Gain on Reacquired Debt	enter positive	p113.61c,d/2	3,788
115	Less LTD on Securitization Bonds	enter negative	Attachment 8	0
116	Total Long Term Debt		(Sum Lines 112 to 115)	6,283,822
117	Preferred Stock		p112.3c,d/2	259,014
118	Common Stock		(Line 111)	6,707,738
119	Total Capitalization		(Sum Lines 116 to 118)	13,250,574
120	Debt %	Total Long Term Debt	(Line 116 / 119)	47.4%
121	Preferred %	Preferred Stock	(Line 117 / 119)	2.0%
122	Common %	Common Stock	(Line 118 / 119)	50.6%
123	Debt Cost	Total Long Term Debt	(Line 106 / 116)	0.0585
124	Preferred Cost	Preferred Stock	(Line 107 / 117)	0.0643
125	Common Cost	Common Stock	Appendix A Line 125 + 100 Basis Points	0.1240
126	Weighted Cost of Debt	Total Long Term Debt (WCLTD)	(Line 120 * 123)	0.0277
127	Weighted Cost of Preferred	Preferred Stock	(Line 121 * 124)	0.0013
128	Weighted Cost of Common	Common Stock	(Line 122 * 125)	0.0628
129	Total Return (R)		(Sum Lines 126 to 128)	0.0918
130	Investment Return = Rate Base * Rate of Return		(Line 62 * 129)	108,971
Composite Income Taxes				
	Income Tax Rates			
131	FIT=Federal Income Tax Rate			0.3500
132	SIT=State Income Tax Rate or Composite			0.0622
133	p = percent of federal income tax deductible for state purposes		Per State Tax Code	0.0000
134	T	$T=1 - \{[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)\} =$		0.3904
135	T / (1-T)			0.6405
	ITC Adjustment			
136	Amortized Investment Tax Credit	enter negative	Attachment 1	-286
137	T/(1-T)		(Line 135)	0.6405
138	ITC Adjustment Allocated to Transmission	(Note I from Appendix A)	(Line 136 * (1 + 137))	-469
139	Income Tax Component =	$CIT=(T/1-T) * Investment Return * (1-(WCLTD/R)) =$		48,696
140	Total Income Taxes		(Line 138 + 139)	48,227

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

Electric / Non-electric Cost Support			2009 - Actuals															
Line #s	Descriptions	Notes	Page #'s & Instructions	Current Year												Average	Non-electric Portion	Details
				Form 1 Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov			
Plant Allocation Factors																		
8	Electric Plant In Service	(Notes A & C)	p207.104g/Plant-Acc. Deprec Wkst	21,028,257	21,063,169	21,099,277	21,156,158	21,266,008	21,385,918	21,475,104	21,539,839	21,569,956	21,619,789	21,659,108	21,730,210	21,919,747	21,423,195	0
15	Accumulated Depreciation (Total Electric Plant)	(Notes A & C)	p219.29c	8,727,087	8,770,031	8,814,622	8,845,836	8,879,474	8,910,164	8,937,836	8,976,016	9,018,141	9,054,433	9,089,178	9,126,014	9,158,133	8,946,690	0
12	Accumulated Intangible Amortization	(Notes A & C)	p200.21c	175,841	177,567	179,343	163,589	165,384	167,092	168,845	170,599	172,353	168,067	169,796	171,574	169,471	170,732	0
13	Accumulated Common Amortization - Electric	(Notes A & C)	p356	-	-	-	-	-	-	-	-	-	-	-	-	-	0	
14	Accumulated Common Plant Depreciation - Electric	(Notes A & C)	p356	-	-	-	-	-	-	-	-	-	-	-	-	-	0	
Plant In Service																		
21	Transmission Plant In Service	(Notes A & C)	p207.58.g/Trans.Input Sht	2,101,400	2,110,206	2,109,942	2,140,776	2,215,001	2,238,763	2,319,812	2,336,391	2,344,767	2,352,559	2,355,262	2,397,397	2,499,435	2,270,901	0
15	Generator Step-Ups	(Notes A & C)	Trans. Input Sht	148,965	148,965	148,965	148,965	155,217	155,217	156,682	156,682	158,811	163,460	163,460	163,460	156,332	0	
23	Generator Interconnect Facilities	(Notes A & C)	Input Sht	23,618	23,618	23,618	23,814	23,814	23,814	23,814	23,814	23,814	23,814	23,814	23,814	23,814	23,769	0
25	General & Intangible	(Notes A & C)	p205.5.g & p207.99.g/G&I Wkst	801,289	805,310	808,781	796,953	797,910	800,530	799,465	801,670	802,674	797,189	798,046	803,451	824,826	802,930	0
26	Common Plant (Electric Only)	(Notes A & C)	p356	-	-	-	-	-	-	-	-	-	-	-	-	-	0	
Accumulated Depreciation																		
32	Transmission Accumulated Depreciation	(Notes A & C)	p219.25.g/Trans.Input Sht	799,077	801,394	803,019	804,154	806,232	808,003	808,766	809,521	809,067	809,855	809,108	812,612	815,768	807,429	0
33	Transmission Accumulated Depreciation - Generator Step-Ups	(Notes A & C)	GSU Input Sht	32,987	33,230	33,474	33,717	33,970	34,224	34,480	34,736	34,995	35,262	35,529	35,796	36,063	34,497	0
34	Transmission Accumulated Depreciation - Interconnection Facilities	(Notes A & C)	Input Sht	3,885	3,895	3,935	3,975	4,015	4,056	4,096	4,136	4,177	4,217	4,257	4,297	4,338	4,098	0
36	Accumulated General Depreciation	(Notes A & C)	p219.28.b	282,759	283,795	285,386	286,655	288,108	289,503	285,131	286,199	287,757	289,331	289,834	291,486	292,406	287,565	0
Materials and Supplies																		
50	Undistributed Stores Exp	(Notes A & R)	p227.6c & 16.c	-	-	-	-	-	-	-	-	-	-	-	-	-	0	
Allocated General & Common Expenses																		
68	Common Plant O&M	(Note A)	p356	-	-	-	-	-	-	-	-	-	-	-	-	-	0	
Depreciation Expense																		
86	Depreciation-Transmission	(Note A)	p336.7.b&c	-	-	-	-	-	-	-	-	-	-	-	-	44,062	0	
91	Depreciation-General	(Note A)	-	-	-	-	-	-	-	-	-	-	-	-	-	22,446	0	
92	Depreciation-Intangible	(Note A)	p336.1d&el/Attachment 5	-	-	-	-	-	-	-	-	-	-	-	-	20,936	0	
87	Depreciation - Generator Step-Ups	(Note A)	-	-	-	-	-	-	-	-	-	-	-	-	-	3,076	0	
88	Depreciation - Interconnection Facilities	(Note A)	-	-	-	-	-	-	-	-	-	-	-	-	-	483	0	
96	Common Depreciation - Electric Only	(Note A)	p336.11.b	-	-	-	-	-	-	-	-	-	-	-	-	0	0	
97	Common Amortization - Electric Only	(Note A)	p356 or p336.11d	-	-	-	-	-	-	-	-	-	-	-	-	0	0	

O&M Expenses			Current Year															
Line #s	Descriptions	Notes	Page #'s & Instructions	Current Year												Totals	Non-electric Portion	Details
				Form 1 Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov			
63	Transmission O&M	(Note A)	p321.112.b/Trans. Input Sht	-	3,187	3,118	5,751	6,168	6,487	6,087	6,856	5,572	6,505	6,257	9,222	7,520	72,730	95,085
64	Generator Step-Ups	(Note A)	Input Sheet	-	-	-	-	-	-	-	-	-	-	-	-	193	0	
65	Transmission by Others	(Note A)	p321.96.b	-	2	2	1,199	403	430	921	928	928	930	928	927	924	8,522	0

Wages & Salary			Current Year															
Line #s	Descriptions	Notes	Page #'s & Instructions	Current Year												Totals	Non-electric Portion	Details
				Form 1 Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov			
4	Total Wage Expense	(Note A)	p354.28b/Trans. Wkst	-	-	-	-	-	-	-	-	-	-	-	-	-	625,620	0
5	Total A&G Wages Expense	(Note A)	p354.27b/Trans. Wkst	-	-	-	-	-	-	-	-	-	-	-	-	-	138,664	0
1	Transmission Wages	(Note A)	p354.27b/Trans. Wkst	-	-	-	-	-	-	-	-	-	-	-	-	-	23,256	0
2	Generator Step-Ups	(Note A)	Trans. Wkst	-	-	-	-	-	-	-	-	-	-	-	-	-	62	0

Transmission / Non-transmission Cost Support			Current Year															
Line #s	Descriptions	Notes	Page #'s & Instructions	Current Year												Average	Non-transmission Related	Details
				Form 1 Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov			
30	Plant Held for Future Use (Including Land)	(Notes C & D)	p214.47.d	37,148	37,148	37,148	37,148	37,148	37,148	37,148	37,148	37,148	37,148	37,148	37,148	37,148	37,148	33,631
														Form 1 Amount	37,148	3517	33,631	Harmony Village-Hayes, Skiffs Creek, Lanexa-Yorktown, Ox-Occoquan-Pohick-van Dorn, Ponder Oakton

EPRI Dues Cost Support			Current Year															
Line #s	Descriptions	Notes	Page #'s & Instructions	Current Year												Form 1 Amount	EPRI Dues	Details
				Form 1 Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov			
73	Allocated General & Common Expenses	(Note D)	p352.353/Attachment 5	-	-	-	-	-	-	-	-	-	-	-	-	-	-	52,815
														Form 1 Amount	52,815	2,815	See Form 1	

Regulatory Expense Related to Transmission Cost Support

Line #s	Descriptions	Notes	Page #'s & Instructions	Form 1 Amount	Transmission Related	Non-transmission Related	Details
71	Allocated General & Common Expenses Less Regulatory Commission Exp Account 928 Directly Assigned A&G	(Note E)	p323.189b/Attachment 5	\$ 31,443	164	31,279	See FERC Form 1 pages 350-351.
77	Regulatory Commission Exp Account 928	(Note G)	p323.189b/Attachment 5		164		Transmission related - Includes three year amortization of cost of current case.

Safety Related Advertising Cost Support

Line #s	Descriptions	Notes	Page #'s & Instructions	Form 1 Amount	Safety Related	Non-safety Related	Details
81	Directly Assigned A&G General Advertising Exp Account 930.1	(Note F)	Attachment 5	2,862	-	2,862	
Adjustment Amt \$181,412: \$2,680,486 + \$181,412 = \$2,861,898							

MultiState Workpaper

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

Education and Out Reach Cost Support

Line #s	Descriptions	Notes	Page #'s & Instructions	Form 1 Amount	Education & Outreach	Other	Details
78	Directly Assigned A&G General Advertising Exp Account 930.1	(Note K)	p323.191b	2,862	0	2,862	
Adjustment Amt \$181,412: \$2,680,486 + \$181,412 = \$2,861,898							

Excluded Plant Cost Support

Line #s	Descriptions	Notes	Page #'s & Instructions	0	Description of the Facilities										
	Adjustment to Remove Revenue Requirements Associated with Excluded Transmission Facilities			0	General Description of the Facilities										
					None										
Includes only the costs of any Interconnection Facilities constructed for VEPCO's own Generating Facilities after March 15, 2000 in accordance with Order 2003.															
<p>Instructions:</p> <ol style="list-style-type: none"> Remove all investment below 69 KV or generator step up transformers included in transmission plant in service that are not a result of the RTEP Process If unable to determine the investment below 69KV in a substation with investment of 69 KV and higher as well as below 69 KV, the following formula will be used: <table border="1" style="margin-left: 20px;"> <thead> <tr> <th colspan="2">Example</th> </tr> </thead> <tbody> <tr> <td>A Total investment in substation</td> <td>1,000,000</td> </tr> <tr> <td>B Identifiable investment in Transmission (provide workpapers)</td> <td>500,000</td> </tr> <tr> <td>C Identifiable investment in Distribution (provide workpapers)</td> <td>400,000</td> </tr> <tr> <td>D Amount to be excluded (A x (C / (B + C)))</td> <td>444,444</td> </tr> </tbody> </table> 						Example		A Total investment in substation	1,000,000	B Identifiable investment in Transmission (provide workpapers)	500,000	C Identifiable investment in Distribution (provide workpapers)	400,000	D Amount to be excluded (A x (C / (B + C)))	444,444
Example															
A Total investment in substation	1,000,000														
B Identifiable investment in Transmission (provide workpapers)	500,000														
C Identifiable investment in Distribution (provide workpapers)	400,000														
D Amount to be excluded (A x (C / (B + C)))	444,444														
Add more lines if necessary															

Transmission Related Account 242 Reserves

Line #s	Descriptions	Notes	Page #'s & Instructions	Beginning Year Balance	End of Year Balance	Average Balance	Allocation	Transmission Related Amount	Details
47	Transmission Related Account 242 Reserves (exclude current year environmental site related reserves)			Enter \$	Enter \$				
	Directly Assignable to Transmission			\$ -	\$ -	\$ -	100%	-	
	Labor Related, General plant related or Common Plant related			\$ 9,128	\$ 9,604	\$ 9,366	4.763%	446	
	Plant Related			\$ 9,221	\$ 11,551	\$ 10,386	9.94%	1,032	
	Other			\$ 292	\$ 180	\$ 236	0.00%	-	
	Total Transmission Related Reserves			\$ -	\$ -	\$ -		1,478	To line 47

Prepayments

Line #s	Descriptions	Notes	Page #'s & Instructions	Beginning Year Balance	End of Year Balance	Average Balance	To Line 48	Description of the Prepayments
48	Prepayments							
	Wages & Salary Allocator						4.763%	
	Pension Liabilities, if any, in Account 242			\$ 45	\$ 45	\$ 45	4.763%	2
				\$ -	\$ -	\$ -		
	Prepayments			\$ 25,759	\$ 54,581	\$ 40,170	4.763%	1,913
	Prepaid Pensions if not included in Prepayments						4.763%	-

Outstanding Network Credits Cost Support

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

Extraordinary Property Loss

Line #s	Descriptions	Notes	Page #'s & Instructions	Amount	# of Years	Amortization	W Interest	Number of years	Amortization
89				\$ -				5	\$ -

Interest on Outstanding Network Credits Cost Support

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

Facility Credits under Section 30.9 of the PJM OATT.

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

PJM Load Cost Support

Line #s	Descriptions	Notes	Page #'s & Instructions	1 CP Peak	Description & PJM Documentation
169	Network Zonal Service Rate 1 CP Peak	(Note L)	PJM Data - Attachment 5	Enter 19,051,000	

A&G Expenses - Other Post Employment Benefits

Line #s	Descriptions	Notes	Page #'s & Instructions	Amount
	Total A&G Expenses		p323.197b	472,297
	Less OPEB Current Year			(50,966)
	Plus: Stated OPEB (2008 actual)		Fixed (2008 actual)	27,658
69	Current Year Total A&G Expenses			448,989

Interest on Long-Term Debt

Line #s	Descriptions	Notes	Page #'s & Instructions	Amount
	Interest on Long-Term Debt		p117.62c through 67c	371,772
	Less Interest on Short-Term Debt Included in Account 430			(4,171)
104	Total Interest on Long-Term Debt			367,601

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. 0.000%

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.	278,615.02
B	ATRR based on projected costs included for the previous calendar year but excludes the true-up adjustment.	252,389.00
C	Difference (A-B)	26,226
D	Future Value Factor $(1+i)^{24}$	1.00000
E	True-up Adjustment (C*D)	26,226

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	18.3555%
4	B	161	Net Plant Carrying Charge with 100 Basis Point increase in ROE without Depreciation	19.1014%
5	C		Line B less Line A	0.7459%

6 FCR if a CIAC

7	D	155	Net Plant Carrying Charge without Depreciation, Return, or Income Taxes	7.2103%
---	---	-----	---	---------

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				
Schedule 12 (Yes or No)		Yes	b0217 Upgrade Mt.Storm - Doubs 500 kV			Yes	b0222 Install 150 MVAR capacitor at Loudoun			
11	Life	51				51				
12	FCR W/O incentive Line 3	18.3555%				18.3555%				
13	Incentive Factor (Basis Points /100)	0				0				
14	FCR W incentive L.13 +(L.14*L.5)	18.3555%				18.3555%				
15	Investment	1,819,195				1,659,882				
16	Annual Depreciation Exp	35,670				32,547				
17	In Service Month (1-12)	12				9				
18										
19										
20	W / O incentive	Invest Yr	Beginning	Depreciation	Ending	Rev Req	Beginning	Depreciation	Ending	Rev Req
21	W incentive	2006					1,659,882	9,493	1,650,389	
22	W / O incentive	2007	1,819,195	1,486	1,817,709		1,650,389	32,547	1,617,843	
23	W incentive	2007	1,819,195	1,486	1,817,709		1,650,389	32,547	1,617,843	
24	W / O incentive	2008	1,817,709	35,670	1,782,038		1,617,843	32,547	1,585,296	
25	W incentive	2008	1,817,709	35,670	1,782,038		1,617,843	32,547	1,585,296	
26	W / O incentive	2009	1,782,038	35,670	1,746,368	359,499	1,585,296	32,547	1,552,749	320,549
27	W incentive	2009	1,782,038	35,670	1,746,368	359,499	1,585,296	32,547	1,552,749	320,549

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*	341,325	298,517
B	Projected Revenue Requirement with Incentive for Previous Calendar Year*	341,325	298,517
C	Actual Revenue Requirement without Incentive for Previous Calendar Year *	359,499	320,549
D	Actual Revenue Requirement with Incentive for Previous Calendar Year *	359,499	320,549
E	True-Up Adjustment Before Interest without Incentive for Previous Calendar Year (C-A)	18,174	22,032
F	True-Up Adjustment Before Interest with Incentive for Previous Calendar Year (B-D)	18,174	22,032
G	Future Value Factor (1+I) ²⁴ months from Attachment 6	1.00000	1.00000
H	True-Up Adjustment without Incentive (E*G)	18,174	22,032
I	True-Up Adjustment with Incentive (F*G)	18,174	22,032

* 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			
#REF!	#REF!	#REF!	#REF!
#REF!	#REF!	#REF!	#REF!

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

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

	Project E				Project G-1				Project G-2			
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	18.3555%	Clifton and Clifton 500 KV 150 MVAR			18.3555%	addition			18.3555%	addition		
14	0	capacitor			0				0	Spare Transformer Addition		
15	18.3555%				18.3555%				18.3555%			
16	8,241,202				7,173,623				2,414,294			
17	161,592				140,659				47,339			
18	9				11				4			
19	Beginning	Depreciation	Ending	Rev Req	Beginning	Depreciation	Ending	Rev Req	Beginning	Depreciation	Ending	Rev Req
22	8,241,202	47,131	8,194,071		7,173,623	17,582	7,156,041					
23	8,241,202	47,131	8,194,071		7,173,623	17,582	7,156,041					
24	8,194,071	161,592	8,032,479		7,156,041	140,659	7,015,381					
25	8,194,071	161,592	8,032,479		7,156,041	140,659	7,015,381					
26	8,032,479	161,592	7,870,887	1,621,164	7,015,381	140,659	6,874,722	1,415,459	2,414,294	33,532	2,380,762	345,254
27	8,032,479	161,592	7,870,887	1,621,164	7,015,381	140,659	6,874,722	1,415,459	2,414,294	33,532	2,380,762	345,254

Line

A
B
C
D
E
F
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I

	1,556,087	1,238,134	1,540,136	302,002
	1,556,087	1,238,134	1,540,136	302,002
	1,621,164	1,415,459	1,760,713	345,254
	1,621,164	1,415,459	1,760,713	345,254
	65,077	177,325	220,577	43,252
	65,077	177,325	220,577	43,252
	1,00000	1,00000	220,577	1,00000
	65,077	177,325	220,577	43,252
	65,077	177,325	220,577	43,252

Note:
G=G1+G2

#REF!	#REF!	#REF!
#REF!	#REF!	#REF!

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

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no change

Project H-1				Project H-2				Project H-3				
10	Yes	b0328.1		Yes	b0328.1		Yes	b0328.1		Yes	b0328.1	
11	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	
12	18.3555%	(30 of 50 miles)		18.3555%	(30 of 50 miles)		18.3555%	(30 of 50 miles)		18.3555%	(30 of 50 miles)	
13	1.5			1.5			1.5			1.5		
14	19.4744%	line 2101 v11		19.4744%	Line 2030 & 559		19.4744%	Line 580		19.4744%	Line 580	
15	21,850,320			45,088,920								
16	428,438			884,096								
17												
18	6			12								
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	2,393,016	45,088,920	36,837	45,052,083	381,542				
27	21,850,320	232,070	21,618,250	2,524,741	45,088,920	36,837	45,052,083	402,555				

Line

A												
B												
C				2,393,016				381,542				
D				2,524,741				402,555				
E				2,393,016				381,542				
F				2,524,741				402,555				
G				1.00000				1.00000				1.00000
H				2,393,016				381,542				
I				2,524,741				402,555				

			#REF!				#REF!				#REF!	
			#REF!				#REF!				#REF!	

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 I	Project J
10	Yes b0328.1	Yes b0329	Yes b0512
11	51 Meadowbrook-Loudon 500kV circuit	51 Carson-Suffolk 500 kV line +	51 MAPP Project -- Dominion Portion
12	18.3555% (30 of 50 miles)	18.3555% Suffolk 500/230 # 2 transformer +	18.3555%
13	1.5	1.5 Suffolk - Thrasher 230kV line	1.5
14	19.4744% Line 124 & 535	19.4744%	19.4744%
15			
16			
17			
18			
19	Beginning	Beginning	Beginning
20	Depreciation	Depreciation	Depreciation
21	Ending	Ending	Ending
22	Rev Req	Rev Req	Rev Req
23			
24			
25			
26			
27			

Line

A			
B			
C			
D			
E	-	-	-
F	-	-	-
G	1.00000	1.00000	1.00000
H	-	-	-
I	-	-	-

#REF!	#REF!	#REF!
#REF!	#REF!	#REF!

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

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	Project K-1				Project K-2				Project L-1a			
10												
11	No				No				No			
12	51	Loudoun Bank # 1 transformer			51	Loudoun Bank # 2 transformer			51	Ox Bank # 1 transformer		
13	18.3555%	replacement			18.3555%	replacement			18.3555%	replacement		
14	1.5				1.5				1.5			
15	19.4744%				19.4744%				19.4744%			
16	13,983,275				15,476,350				11,059,957			
17	274,182				303,458				216,862			
18	12				5				7			
19	Beginning	Depreciation	Ending	Rev Req	Beginning	Depreciation	Ending	Rev Req	Beginning	Depreciation	Ending	Rev Req
20												
21												
22												
23												
24												
25												
26	13,983,275	11,424	13,971,851	118,326					11,059,957	99,395	10,960,562	1,025,682
27	13,983,275	11,424	13,971,851	124,843					11,059,957	99,395	10,960,562	1,082,145

Line

A									
B			612,586						924,542
C			648,566						978,826
D			118,326						1,025,682
E			124,843						1,082,145
F			(494,260)						101,140
G			(523,723)						103,319
H			1,00000				1.00000		1,00000
I			(494,260)						101,140
			(523,723)						103,319

#REF!	#REF!	#REF!
#REF!	#REF!	#REF!

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

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	Project L-1b				Project L-2				Project M			
10	No				No				No			
11	51	Ox Bank # 1 transformer			51	Ox Bank # 2 transformer			51	Yadkin Bank # 2 transformer		
12	18.3555%	replacement			18.3555%	replacement			18.3555%	replacement		
13	1.5				1.5				1.5			
14	19.4744%				19.4744%				19.4744%			
15	-				11,501,538				-			
16	-				225,520				-			
17	-				3				-			
18												
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	1,836,905				
27	-	-	-	-	11,501,538	178,537	11,323,001	1,937,994				

Line

A
B
C
D
E
F
G
H
I

Note
L=L1a+L1-2

	2,580,314	1,655,772	
	2,731,788	1,752,962	
	2,862,587	1,836,905	
	3,020,139	1,937,994	
	282,273	181,133	-
	288,351	185,032	-
	282,273	1,00000	1.00000
	282,273	181,133	-
	288,351	185,032	-

	#REF!		#REF!
	#REF!		#REF!

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

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	Project N				Project O				Project P			
10	No				No				No			
11	51	Carson Bank # 1 transformer			51	Lexington Bank # 1 transformer			51	Dooms Bank # 1 transformer		
12	18.3555%	replacement			18.3555%	replacement			18.3555%	replacement		
13	1.5				1.5				1.5			
14	19.4744%				19.4744%				19.4744%			
15												
16												
17												
18												
19	Beginning	Depreciation	Ending	Rev Req	Beginning	Depreciation	Ending	Rev Req	Beginning	Depreciation	Ending	Rev Req
20												
21												
22												
23												
24												
25												
26												
27												

Line

A		306,293					
B		324,283					
C							
D							
E		(306,293)			-		-
F		(324,283)			-		-
G		1,00000			1.00000		1.00000
H		(306,293)			-		-
I		(324,283)			-		-

	#REF!		#REF!		#REF!
	#REF!		#REF!		#REF!

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

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	Project Q				Project R				Project S			
10	No				No				No			
11	51	Valley Bank # 1 transformer			51	Garrisonville 230 kV UG line			51	s0133	Pleasant View Hamilton 230kV	
12	18.3555%	replacement			18.3555%				18.3555%	transmission line		
13	1.5				1.25				1.25			
14	19.4744%				19.2879%				19.2879%			
15												
16												
17												
18												
19	Beginning	Depreciation	Ending	Rev Req	Beginning	Depreciation	Ending	Rev Req	Beginning	Depreciation	Ending	Rev Req
20												
21												
22												
23												
24												
25												
26												
27												

Line

A				943,131	
B				989,296	
C					
D					
E				(943,131)	-
F				(989,296)	-
G		1.00000		1.00000	1.00000
H				(943,131)	-
I				(989,296)	-

#REF!	#REF!	#REF!
#REF!	#REF!	#REF!

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

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	Project T1				Project T2				Project U			
10	Yes	b0768			Yes	b0768			Yes	b0453.1		
11	51	Glen Carlyn Line 251 GIB substation project			51	Glen Carlyn Line 251 GIB substation project			51	Convert Remington - Soweego		
12	18.3555%				18.3555%				18.3555%	115kV to 230kV		
13	1.25	Glen Carlyn Line 251			1.25	Loop line # 251 Idylwdd - Arlington into the			1.25			
14	19.2879%				19.2879%	GIS sub			19.2879%			
15												
16												
17												
18												
19	Beginning	Depreciation	Ending	Rev Req	Beginning	Depreciation	Ending	Rev Req	Beginning	Depreciation	Ending	Rev Req
20												
21												
22												
23												
24												
25												
26												
27												

Line

A
B
C
D
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F
G
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-	-	-
1.00000	1.00000	1.00000
-	-	-

#REF!	#REF!	#REF!
#REF!	#REF!	#REF!

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

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check 2010

Project V				Project W				Project X				
11	Yes	b0337		Yes	b0467.2			Yes	b0311			
12	51	Build Lexington 230kV ring bus		51	Reconductor the Dickerson - Pleasant			51	Reconductor Idylwood to Arlington			
13	18.3555%			18.3555%	View 230 kV circuit			18.3555%	230 kV			
14	1.25			1.25				1.25				
15	19.2879%			19.2879%				19.2879%				
16	6,407,258							3,186,151				
17	125,633			-				62,474				
18	3							8				
19	Beginning	Depreciation	Ending	Rev Req	Beginning	Depreciation	Ending	Rev Req	Beginning	Depreciation	Ending	Rev Req
20												
21												
22												
23												
24												
25									3,186,151	23,428	3,162,723	
26	6,407,258	99,459	6,307,799	1,023,300	-	-	-	-	3,186,151	23,428	3,162,723	
27	6,407,258	99,459	6,307,799	1,070,229	-	-	-	-	3,162,723	62,474	3,100,250	637,274
28									3,162,723	62,474	3,100,250	666,472

Line

A			465,822									716,012
B			488,610									751,022
C			1,023,300									637,274
D			1,070,229									666,472
E			557,478									(78,738)
F			581,619									(84,550)
G			1.00000					1.00000				1.00000
H			557,478									(78,738)
I			581,619									(84,550)

	#REF!		#REF!
	#REF!		#REF!

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

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huge change huge change

10	Project AA - 1				Project AB-2				Project AC-1a				
11	Yes	b0231	Yes	b0456	Yes	b0227							
12	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	18.3555%	500 kV bus work at Suffolk	18.3555%	115 kV	18.3555%	build new 230 kV Bristers- Gainesville circuit,							
14	0		0		0	upgrade two Loudoun - Brambleton circuits							
15	18.3555%		18.3555%		18.3555%								
16	21,744,502		10,775,885		21,296,066								
17	426,363		211,292		417,570								
18	10		11		6								
19	Beginning	Depreciation	Ending	Rev Req	Beginning	Depreciation	Ending	Rev Req	Beginning	Depreciation	Ending	Rev Req	
20													
21													
22													
23													
24													
25													
26	21,744,502	88,826	21,655,676	918,651	10,775,885	26,411	10,749,474	273,355	21,296,066	226,184	21,069,882	2,332,315	
27	21,744,502	88,826	21,655,676	918,651	10,775,885	26,411	10,749,474	273,355	21,296,066	226,184	21,069,882	2,332,315	

Line

For the 2009 Projected Revenue Requirements for b0456, see the notice posted on PJM website.
<http://www.pjm.com/markets-and-operations/transmission-service/~media/markets-ops/trans-service/20090120-vepc-rate.ashx>

A		590,133		529,247	3,659,045
B		590,133		529,247	3,659,045
C		918,651		273,355	2,332,315
D		918,651		273,355	2,332,315
E		328,518		(255,892)	(1,326,730)
F		328,518		(255,892)	(1,326,730)
G		1,00000		1,00000	1,00000
H		328,518		(255,892)	(1,326,730)
I		328,518		(255,892)	(1,326,730)

#REF!	#REF!	#REF!
#REF!	#REF!	#REF!

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

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check to see if closed

	Project AC-1b				Project AG				2009 Add-1				2009 Add-6			
10	Yes	b0227			Yes	b0455			Yes	B0453.3			Yes	B0837		
11	51	Install 500/230 kV transformer at Bristers;			51	Add 2nd Endless Caverns 230/115kV			51	Add Sowego 230/115/ kV transformer			51	At Mt. Storm, replace the existing MOD on		
12	18.3555%	build new 230 kV Bristers- Gainesville circuit,			18.3555%	transformer			18.3555%				18.3555%	the 500 kV side of the transformer with a		
13	0	upgrade two Loudoun - Brambleton circuits			0				1.25				0	circuit breaker		
14	18.3555%				18.3555%				19.2879%				18.3555%			
15	-				2,239,169				3,352,308				779,172			
16	-				43,905				65,732				15,278			
17	-				5				9				6			
18	-															
19	Beginning	Depreciation	Ending	Rev Req	Beginning	Depreciation	Ending	Rev Req	Beginning	Depreciation	Ending	Rev Req	Beginning	Depreciation	Ending	Rev Req
20																
21																
22																
23																
24																
25																
26	-	-	-	-	2,239,169	27,441	2,211,728	282,749	3,352,308	19,172	3,333,136	198,131	779,172	8,276	770,896	85,334
27	-	-	-	-	2,239,169	27,441	2,211,728	282,749	3,352,308	19,172	3,333,136	207,221	779,172	8,276	770,896	85,334

Line

A									500,033							
B									500,033							
C									282,749							
D									282,749				198,131			85,334
E									(217,284)				198,131			85,334
F									(217,284)				207,221			85,334
G					1.00000				1.00000				1.00000			1.00000
H									(217,284)				198,131			85,334
I									(217,284)				207,221			85,334

#REF!	#REF!	#REF!	#REF!
#REF!	#REF!	#REF!	#REF!

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

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Project AJ					If Yes for Schedule 12 Include in this Total.	If No for Schedule 12 include in this Sum.	
Beginning	Depreciation	Ending	Rev Req	Total		Annual Revenue Requirement including Incentive if Applicable	Annual Revenue Requirement excluding Incentive
11	Yes	B0327					
12	51	Build 2nd Harrisonburg -- Valley 230 kV					
13	18.3555%						
14	0						
15	18.3555%						
16	-						
17	-						
18	-						
19							
20							
21							
22							
23							
24							
25							
26	-	-	-	-	12,587,592		2,980,913
27	-	-	-	-	12,825,547	3,144,982	

Line

15,568,505
15,970,529

A			14,638,681
B			14,948,088
C		-	15,568,505
D		-	15,970,529
E		-	929,824
F		-	1,022,441
G		1.00000	
H		-	
I		-	

 #REF!
 #REF!

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

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

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

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

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

ATTACHMENT D

PART 4 – TRANSMISSION FORMULA BASED ON 2010 ACTUAL DATA WITH AUDIT ADJUSTMENTS INCLUDED

Virginia Electric and Power Company
ATTACHMENT H-16A

FERC Form 1 Page # or

Formula Rate -- Appendix A

Notes

Instruction (Note H)

2010

Shaded cells are input cells

(000's)

Allocators

Wages & Salary Allocation Factor				
1	Transmission Wages Expense		p354.21b/ Attachment 5	\$ 22,689
2	Less Generator Step-ups		Attachment 5	130
3	Net Transmission Wage Expenses		(Line 1 - 2)	22,559
4	Total Wages Expense		p354.28b/Attachment 5	611,157
5	Less A&G Wages Expense		p354.27b/Attachment 5	132,734
6	Total		(Line 4 - 5)	\$ 478,423

7	Wages & Salary Allocator	(Note B)	(Line 3 / 6)	4.7153%
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Plant Allocation Factors				
8	Electric Plant in Service	(Notes A & Q)	p207.104.g/Attachment 5	\$ 22,414,939
9	Common Plant In Service - Electric		(Line 26)	0
10	Total Plant In Service		(Sum Lines 8 & 9)	22,414,939
11	Accumulated Depreciation (Total Electric Plant)	(Notes A & Q)	(Line 15 - 14 - 13 - 12)	9,361,807
12	Accumulated Intangible Amortization	(Notes A & Q)	p200.21c/Attachment 5	158,040
13	Accumulated Common Amortization - Electric	(Notes A & Q)	p356/Attachment 5	0
14	Accumulated Common Plant Depreciation - Electric	(Notes A & Q)	p356/Attachment 5	0
15	Total Accumulated Depreciation		p219.29c/Attachment 5	9,519,847
16	Net Plant		(Line 10 - 15)	12,895,092
17	Transmission Gross Plant		(Line 31 - 30)	2,607,525

18	Gross Plant Allocator	(Note B)	(Line 17 / 10)	11.6330%
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19	Transmission Net Plant		(Line 44 - 30)	\$ 1,807,236
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20	Net Plant Allocator	(Note B)	(Line 19 / 16)	14.0149%
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Plant Calculations

Plant In Service				
21	Transmission Plant In Service	(Notes A & Q)	p207.58.g/Attachment 5	\$ 2,758,434
22	Less: Generator Step-ups	(Notes A & Q)	Attachment 5	165,967
23	Less: Interconnect Facilities Installed After March 15, 2000	(Notes A & Q)	Attachment 5	23,815
24	Total Transmission Plant In Service		(Lines 21 - 22 - 23)	2,568,652
25	General & Intangible	(Notes A & Q)	p205.5.g + p207.99.g/Attachment 5	824,388
26	Common Plant (Electric Only)		p356/Attachment 5	0
27	Total General & Common		(Line 25 + 26)	824,388
28	Wage & Salary Allocation Factor		(Line 7)	4.7153%
29	General & Common Plant Allocated to Transmission		(Line 27 * 28)	\$ 38,873
30	Plant Held for Future Use (Including Land)	(Notes C & Q)	p214.47.d/Attachment 5	\$ 3,517

31	TOTAL Plant In Service		(Line 24 + 29 + 30)	\$ 2,611,043
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Accumulated Depreciation				
32	Transmission Accumulated Depreciation	(Notes A & Q)	p219.25.c/Attachment 5	\$ 820,850
33	Less Accumulated Depreciation for Generator Step-ups	(Notes A & Q)	Attachment 5	37,671
34	Less Accumulated Depreciation for Interconnect Facilities Installed After March 15, 2000	(Notes A & Q)	Attachment 5	4,580
35	Total Accumulated Depreciation for Transmission		(Line 32 - 33 - 34)	778,599
36	Accumulated General Depreciation	(Notes A & Q)	p219.28.b/Attachment 5	301,952
37	Accumulated Intangible Amortization	(Notes A & Q)	(Line 12)	158,040
38	Accumulated Common Amortization - Electric		(Line 13)	0
39	Common Plant Accumulated Depreciation (Electric Only)		(Line 14)	0
40	Total Accumulated Depreciation		(Sum Lines 36 to 39)	459,992
41	Wage & Salary Allocation Factor		(Line 7)	4.7153%
42	General & Common Allocated to Transmission		(Line 40 * 41)	21,690

43	TOTAL Accumulated Depreciation		(Line 35 + 42)	\$ 800,289
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44	TOTAL Net Property, Plant & Equipment		(Line 31 - 43)	\$ 1,810,753
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Virginia Electric and Power Company
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Adjustment To Rate Base

Accumulated Deferred Income Taxes			
45	ADIT net of FASB 106 and 109	Attachment 1	\$ (240,491)
46	Accumulated Deferred Income Taxes Allocated To Transmission	(Line 45)	\$ (240,491)
Transmission O&M Reserves			
47	Total Balance Transmission Related Account 242 Reserves	Enter Negative Attachment 5	\$ (5,047)
Prepayments			
48	Prepayments	(Notes A & R) Attachment 5	\$ 2,767
49	Total Prepayments Allocated to Transmission	(Line 48)	\$ 2,767
Materials and Supplies			
50	Undistributed Stores Exp	(Notes A & R) p227.6c & 16.c	\$ -
51	Wage & Salary Allocation Factor	(Line 7)	4.7153%
52	Total Transmission Allocated Materials and Supplies	(Line 50 * 51)	0
53	Transmission Materials & Supplies	p227.8c/2	11,138
54	Total Materials & Supplies Allocated to Transmission	(Line 52 + 53)	\$ 11,138
Cash Working Capital			
55	Transmission Operation & Maintenance Expense	(Line 85)	\$ 84,650
56	1/8th Rule	x 1/8	12.5%
57	Total Cash Working Capital Allocated to Transmission	(Line 55 * 56)	\$ 10,581
Network Credits			
58	Outstanding Network Credits	(Note N) Attachment 5 / From PJM	0
59	Less Accumulated Depreciation Associated with Facilities with Outstanding Network Credits	(Note N) Attachment 5 / From PJM	0
60	Net Outstanding Credits	(Line 58 - 59)	0
61	TOTAL Adjustment to Rate Base	(Line 46 + 47 + 49 + 54 + 57 - 60)	\$ (221,052)
62	Rate Base	(Line 44 + 61)	\$ 1,589,702
O&M			
Transmission O&M			
63	Transmission O&M	p321.112.b/Attachment 5	\$ 66,979
64	Less GSU Maintenance	Attachment 5	185
65	Less Account 565 - Transmission by Others	p321.96.b/Attachment 5	10,352
66	Plus Schedule 12 Charges billed to Transmission Owner and booked to Account 565	PJM Data	0
67	Transmission O&M	(Lines 63 - 64 + 65 + 66)	\$ 56,442
Allocated General & Common Expenses			
68	Common Plant O&M	(Note A) p356	0
69	Total A&G	Attachment 5	624,475
70	Less Property Insurance Account 924	p323.185b	4,490
71	Less Regulatory Commission Exp Account 928	(Note E) p323.189b/Attachment 5	31,460
72	Less General Advertising Exp Account 930.1	p323.911b/Attachment 5	4,447
73	Less EPRI Dues	(Note D) p352-353/Attachment 5	2,692
74	General & Common Expenses	(Lines 68 + 69) - Sum (70 to 73)	\$ 581,386
75	Wage & Salary Allocation Factor	(Line 7)	4.7153%
76	General & Common Expenses Allocated to Transmission	(Line 74 * 75)	\$ 27,414
Directly Assigned A&G			
77	Regulatory Commission Exp Account 928	(Note G) p323.189b/Attachment 5	\$ 164
78	General Advertising Exp Account 930.1	(Note K) p323.191b	0
79	Subtotal - Transmission Related	(Line 77 + 78)	164
80	Property Insurance Account 924	p323.185b	4,490
81	General Advertising Exp Account 930.1	(Note F) Attachment 5	0
82	Total	(Line 80 + 81)	4,490
83	Net Plant Allocation Factor	(Line 20)	14.0149%
84	A&G Directly Assigned to Transmission	(Line 82 * 83)	\$ 629
85	Total Transmission O&M	(Line 67 + 76 + 79 + 84)	\$ 84,650

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Depreciation & Amortization Expense

Depreciation Expense					
86	Transmission Depreciation Expense	(Notes A and S)	p336.7b&c/Attachment 5	\$	53,962
87	Less: GSU Depreciation		Attachment 5		3,257
88	Less Interconnect Facilities Depreciation		Attachment 5		484
89	Extraordinary Property Loss		Attachment 5		0
90	Total Transmission Depreciation		(Line 86 - 87 - 88 + 89)		50,221
91	General Depreciation	(Note A)	p336.10b&c&d/Attachment 5		24,391
92	Intangible Amortization	(Note A)	p336.1d&e/Attachment 5		21,803
93	Total		(Line 91 + 92)		46,194
94	Wage & Salary Allocation Factor		(Line 7)		4.7153%
95	General and Intangible Depreciation Allocated to Transmission		(Line 93 * 94)		2,178
96	Common Depreciation - Electric Only	(Note A)	p336.11.b		0
97	Common Amortization - Electric Only	(Note A)	p356 or p336.11d		0
98	Total		(Line 96 + 97)		0
99	Wage & Salary Allocation Factor		(Line 7)		4.7153%
100	Common Depreciation - Electric Only Allocated to Transmission		(Line 98 * 99)		0
101 Total Transmission Depreciation & Amortization					
					(Line 90 + 95 + 100)
				\$	52,399
Taxes Other than Income					
102	Taxes Other than Income		Attachment 2	\$	16,579
103 Total Taxes Other than Income					
					(Line 102)
				\$	16,579
Return / Capitalization Calculations					
Long Term Interest					
104	Long Term Interest	(Note T)	p117.62c through 67c/Attachment 5	\$	369,272
105	Less LTD Interest on Securitization Bonds	(Note P)	Attachment 8		0
106	Long Term Interest		(Line 104 - 105)	\$	369,272
107	Preferred Dividends	(Note T), enter positive	p118.29c	\$	16,659
Common Stock					
108	Proprietary Capital		p112.16c,d/2	\$	8,098,106
109	Less Preferred Stock	(Note T), enter negative	(Line 117)		-259,014
110	Less Account 219 - Accumulated Other Comprehensive Income	(Note T), enter negative	p112.15c,d/2		-24,790
111	Common Stock		(Sum Lines 108 to 110)	\$	7,814,301
Capitalization					
112	Long Term Debt		p112.24c,d/2	\$	6,587,737
113	Less Loss on Reacquired Debt	(Note T), enter negative	p111.81c,d/2		-10,295
114	Plus Gain on Reacquired Debt	(Note T), enter positive	p113.61c,d/2		3,731
115	Less LTD on Securitization Bonds	(Note P)	(Note T), enter negative Attachment 8		0
116	Total Long Term Debt		(Sum Lines 112 to 115)		6,581,174
117	Preferred Stock	(Note T), enter positive	p112.3c,d/2		259,014
118	Common Stock		(Line 111)		7,814,301
119	Total Capitalization		(Sum Lines 116 to 118)	\$	14,654,489
120	Debt %	Total Long Term Debt	(Line 116 / 119)		44.9%
121	Preferred %	Preferred Stock	(Line 117 / 119)		1.8%
122	Common %	Common Stock	(Line 118 / 119)		53.3%
123	Debt Cost	Total Long Term Debt	(Line 106 / 116)		0.0561
124	Preferred Cost	Preferred Stock	(Line 107 / 117)		0.0643
125	Common Cost	Common Stock	(Note J) Fixed		0.1140
126	Weighted Cost of Debt	Total Long Term Debt (WCLTD)	(Line 120 * 123)		0.0252
127	Weighted Cost of Preferred	Preferred Stock	(Line 121 * 124)		0.0011
128	Weighted Cost of Common	Common Stock	(Line 122 * 125)		0.0608
129	Total Return (R)		(Sum Lines 126 to 128)		0.0871
130 Investment Return = Rate Base * Rate of Return					
					(Line 62 * 129)
					138,502

Virginia Electric and Power Company
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Composite Income Taxes

Income Tax Rates				
131	FIT=Federal Income Tax Rate		Attachment 5	35.00%
132	SIT=State Income Tax Rate or Composite	(Note I)	Attachment 5	6.22%
133	p	(percent of federal income tax deductible for state purposes)	Per State Tax Code	0.00%
134	T	$T=1 - \{[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)\} =$		39.04%
135	T / (1-T)			64.05%
ITC Adjustment		(Note I)		
136	Amortized Investment Tax Credit	enter negative	Attachment 1	\$ (163)
137	T/(1-T)		(Line 135)	64.05%
138	ITC Adjustment Allocated to Transmission		(Line 136 * (1 + 137))	\$ (267)
139	Income Tax Component =	$CIT=(T/1-T) * Investment\ Return * (1-(WCLTD/R)) =$	[Line 135 * 130 * (1-(126 / 129))]	63,052
140	Total Income Taxes		(Line 138 + 139)	62,785

REVENUE REQUIREMENT

Summary				
141	Net Property, Plant & Equipment		(Line 44)	\$ 1,810,753
142	Adjustment to Rate Base		(Line 61)	-221,052
143	Rate Base		(Line 62)	\$ 1,589,702
144	O&M		(Line 85)	84,650
145	Depreciation & Amortization		(Line 101)	52,399
146	Taxes Other than Income		(Line 103)	16,579
147	Investment Return		(Line 130)	138,502
148	Income Taxes		(Line 140)	62,785
149				
150	Revenue Requirement		(Sum Lines 144 to 149)	\$ 354,915
Net Plant Carrying Charge				
151	Revenue Requirement		(Line 150)	\$ 354,915
152	Net Transmission Plant		(Line 24 - 35)	1,790,053
153	Net Plant Carrying Charge		(Line 151 / 152)	19,8271%
154	Net Plant Carrying Charge without Depreciation		(Line 151 - 86) / 152	16.8125%
155	Net Plant Carrying Charge without Depreciation, Return or Income Taxes		(Line 151 - 86 - 130 - 140) / 152	5.5678%
Net Plant Carrying Charge Calculation with 100 Basis Point increase in ROE				
156	Gross Revenue Requirement Less Return and Taxes		(Line 150 - 147 - 148)	\$ 153,628
157	Increased Return and Taxes		Attachment 4	215,193
158	Net Revenue Requirement with 100 Basis Point increase in ROE		(Line 156 + 157)	368,821
159	Net Transmission Plant		(Line 152)	1,790,053
160	Net Plant Carrying Charge with 100 Basis Point increase in ROE		(Line 158 / 159)	20.6039%
161	Net Plant Carrying Charge with 100 Basis Point increase in ROE without Depreciation		(Line 158 - 86) / 159	17.5894%
162	Revenue Requirement		(Line 150)	\$ 354,915
163	True-up Adjustment		Attachment 6	-
164	Plus any increased ROE calculated on Attachment 7 other than PJM Schedule 12 projects.		Attachment 7	1,417
165	Facility Credits under Section 30.9 of the PJM OATT.		Attachment 5	-
166	Revenue Credits		Attachment 3	(9,228)
167	Interest on Network Credits		PJM data	0
168	Annual Transmission Revenue Requirement (ATRR)		(Line 162 + 163 + 164 + 165 + 166 + 167)	\$ 347,104
Rate for Network Integration Transmission Service				
169	1 CP Peak	(Note L)	PJM Data	18,137
170	Rate (\$/MW-Year)		(Line 168 / 169)	19,137.91
171	Rate for Network Integration Transmission Service (\$/MW/Year)		(Line 170)	19,137.91

Virginia Electric and Power Company
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Notes

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

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

	Only Transmission Related	Plant Related	Labor Related	Total ADIT
ADIT-282	(301,371)	(41,008)	(50,332)	
ADIT-283	0	(6,554)	(27,932)	
ADIT-190		116,526	29,820	
Subtotal	(301,292)	68,964	(48,444)	
Wages & Salary Allocator			4,7153%	
Gross Plant Allocator		11.6330%		
End of Year ADIT	(301,292)	8,023	(2,284)	(295,554)
End of Previous Year ADIT (from Sheet 1A-ADIT (3))	(194,636)	8,999	510	(185,427)
Average Beginning and End of Year ADIT	(247,964)	8,361	(887)	(240,491)
End of Year ADIT	(295,554)			
End of Previous Year ADIT	(185,427)			
Average Beginning and End of Year ADIT	(240,491)			

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

End of Year Balances :

ADIT-190	A	B	C	D	E	F	G
	Total	Production Or Other Related	Only Transmission Related	Plant Related	Labor Related		Justification
ADIT - 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	0		0				Not applicable to Transmission Cost of Service calculation.
EMISSIONS ALLOWANCES	0		0				Not applicable to Transmission Cost of Service calculation.
FAS 109 ITC DFIT DEFICIENCY (190)	5,751		5,751				Not applicable to Transmission Cost of Service calculation.
FAS 109 ITC DSIT DEFICIENCY D.C. (190)	1		1				Not applicable to Transmission Cost of Service calculation.
FAS 109 ITC DSIT DEFICIENCY N.C. (190)	62		62				Not applicable to Transmission Cost of Service calculation.
FAS 109 ITC DSIT DEFICIENCY VA (190)	981		981				Not applicable to Transmission Cost of Service calculation.

ATTACHMENT H-16A

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

FAS 109 ITC DSIT DEFICIENCY W.V.(190)	32	32			Not applicable to Transmission Cost of Service calculation.
FAS 109 ITC DSIT GROSSUP D.C.	1	1			Not applicable to Transmission Cost of Service calculation.
FAS 109 ITC DSIT GROSSUP N.C.	40	40			Not applicable to Transmission Cost of Service calculation.
FAS 109 ITC DSIT GROSSUP VA	627	627			Not applicable to Transmission Cost of Service calculation.
FAS 109 ITC DSIT GROSSUP W.V.	20	20			Not applicable to Transmission Cost of Service calculation.
FAS 109 ITC GROSSUP (190)	3,676	3,676			Not applicable to Transmission Cost of Service calculation.
FAS 109 ITC REG LIAB	-	-			Not applicable to Transmission Cost of Service calculation.
FAS 133	31,487	31,487			Not applicable to Transmission Cost of Service calculation.
FAS133 - DEFERRED GAIN/LOSS CAPAC HEDGE NON CURRE	793	793			Not applicable to Transmission Cost of Service calculation.
FAS 133 REG FTR CURRENT	-	-			Not applicable to Transmission Cost of Service calculation.
FAS 133 POWER HEDGE CURRENT ASSET	8	8			Not applicable to Transmission Cost of Service calculation.
FAS 133 REG HEDGE DEBT CURRENT	0	0			Not applicable to Transmission Cost of Service calculation.
FAS 143 ASSET OBLIGATION	13,790	13,711	78		Not applicable to Transmission Cost of Service calculation.
FAS143 DECOMMISSIONING	301,871	301,871			Represents ARO accruals not deductible for tax.
FEDERAL TAX INTEREST EXPENSE NON CURRENT	-	-			Represents ARO accruals not deductible for tax.
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				Books include income when meter is read; taxed when service is provided.
HEADWATER BENEFITS	483	483			Not applicable to Transmission Cost of Service calculation.
INT STOR NORTH ANNA	2,976	2,976			Books recognizes the expense as incurred. For tax the deduction is recognized when the casks are filled.
INT STOR SURRY	567	567			Books recognizes the expense as incurred. For tax the deduction is recognized when the casks are filled.
LONG TERM DISABILITY RESERVE	6,550			6,550	Book estimate accrued and expensed; tax deduction when paid.
METERS	7,162	7,162			Books pre-capitalize when purchased; tax purposes when installed.
NUCLEAR FUEL - PERMANENT DISPOSAL	(19)	(19)			Books estimate expense, tax deduction taken when paid.
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			
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	0	0	0
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

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

A	B	C	D	E	F	G
ADIT- 282	Total	Production Or Other	Only Transmission	Plant	Labor	Justification
		Related	Related	Related	Related	
AFC DEFERRED TAX - FUEL CWIP	(5)	(5)				Represents the amount of amortization of AFC in service not allowable for tax.
AFC DEFERRED TAX - FUEL IN SERVICE	(62)	(62)				Represents the amount of amortization of AFC in service not allowable for tax.
AFC DEFERRED TAX - PLANT CWIP	(8,343)	(8,343)				Represents the amount of amortization of AFC in service not allowable for tax.
AFC DEFERRED TAX - PLANT IN SERVICE	(19,808)	(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)	(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)				Not applicable to Transmission Cost of Service calculation.
COMPUTER SOFTWARE-TAX AMORT	(34,586)				(34,586)	Total tax amortization shown as a schedule M deduction and add back total book amortization.
COST OF REMOVAL	(51,375)	(46,347)	(3,079)			Represents the actual cost of removal allowable for tax over the accrued amount.
DECOMMISSIONING	(0)	(0)				Tax deduction for funding decommission trust and tax deferral of book income generated by trust.
DECOMMISSIONING TRUST BOOK INCOME	(322,718)	(322,718)				Not applicable to Transmission Cost of Service calculation.
DFIT 190 NONOPERATING NONCURR ASSET	(6,353)	(6,353)				Not applicable to Transmission Cost of Service calculation.
DFIT 190 OPERATING NONCURR ASSET	(30,211)	(30,211)				Not applicable to Transmission Cost of Service calculation.
DFIT 190 OPERATING PLANT NONCURRENT ASSET	(4,532)	(4,532)				Not applicable to Transmission Cost of Service calculation.
DSIT 282 NONOP NONCURR PLAN LIABILITY - D.C.	0	0				Not applicable to Transmission Cost of Service calculation.
DSIT 282 NONOP NONCURR PLAN LIABILITY - N.C.	-	-				Not applicable to Transmission Cost of Service calculation.
DSIT 282 NONOP NONCURR PLAN LIABILITY - VA	-	-				Not applicable to Transmission Cost of Service calculation.
DSIT 282 NONOP NONCURR PLAN LIABILITY - W.V.	-	-				Not applicable to Transmission Cost of Service calculation.
DSIT 282 NONOP PLANT NONCURR LIAB D.C.	(7)	(7)				Not applicable to Transmission Cost of Service calculation.
DSIT 282 NONOP PLANT NONCURR LIAB N.C.	(408)	(408)				Not applicable to Transmission Cost of Service calculation.
DSIT 282 NONOP PLANT NONCURR LIAB VA	(12,617)	(12,617)				Not applicable to Transmission Cost of Service calculation.
DSIT 282 NONOP PLANT NONCURR LIAB W.V.	(212)	(212)				Not applicable to Transmission Cost of Service calculation.
DSIT 282 OPERATING PLANT NONCURR LIAB D.C.	(588)	(588)				Not applicable to Transmission Cost of Service calculation.
DSIT 282 OPERATING PLANT NONCURR LIAB N.C.	(29,365)	(29,365)				Not applicable to Transmission Cost of Service calculation.
DSIT 282 OPERATING PLANT NONCURR LIAB VA	(274,892)	(274,892)				Not applicable to Transmission Cost of Service calculation.
DSIT 282 OPERATING PLANT NONCURR LIAB W.V.	(16,679)	(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) - GENERATIO 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)	(254)	(254)				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)-PPT 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) - PPT 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.
LIBERALIZED DEPRECIATION - FUEL	(8,545)	(8,545)				Recognized for tax purposes when utilized.
LIBERALIZED DEPRECIATION - FUEL CWIP	(481)	(481)				Represents difference between book burn of nuclear fuel based on usage vs. tax depreciation.
LIBERALIZED DEPRECIATION - PLANT ACUFILF	(2,509,071)	(2,187,126)	(285,836)		(36,108)	Represents the difference between book CWIP and Tax CWIP.
LIBERALIZED DEPRECIATION - PLANT LAND FUTURE USE	228	228				Difference between book and tax depreciation taking in consideration flow-through and ARAM.
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 OPER LAND	(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 ACUFILF	175,848	175,848				Not applicable to Transmission Cost of Service calculation.
Subtotal - p275 (Form 1-F filer: see note 6 below)	(3,450,674)	(3,057,963)	(301,371)	(41,008)	(50,332)	
Less FASB 109 Above if not separately removed	(53,122)	(53,122)	0	0	0	
Less FASB 106 Above if not separately removed	0	0	0	0	0	
Total	(3,397,552)	(3,004,841)	(301,371)	(41,008)	(50,332)	

Instructions for Account 282:

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

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

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

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

A ADIT-283	B Total	C Production Or Other		D Only Transmission	E Plant	F Labor	G Justification
		Related	Related	Related	Related		
ADFIT - OTHER COMPREHENSIVE INCOME	(13,857)	(13,857)					Not applicable to Transmission Cost of Service calculation.
AFUDC - DEBT - VCHEC RIDER CURRENT	0	0					Not applicable to Transmission Cost of Service calculation.
CONTINGENT CLAIMS CURRENT	-	-					Not applicable to Transmission Cost of Service calculation.
AMORT EXP - SEC 197 INTANGIBLES	0	0					Not applicable to Transmission Cost of Service calculation.
DECOMM POUR OVER	(21,931)	(21,931)					Not applicable to Transmission Cost of Service calculation.
DECOMMISSIONING TRUST - UNREALIZED GAIN/LOSS - NC	(66,123)	(66,123)					Not applicable to Transmission Cost of Service calculation.
DEFERRED FUEL EXPENSE	(45,278)	(45,278)					Not applicable to Transmission Cost of Service calculation.
DEFERRED FUEL EXPENSE - OTHER CURRENT	5,547	5,547					Not applicable to Transmission Cost of Service calculation.
DEFERRED FUEL EXPENSE - CURRENT	(82,807)	(82,807)					Not applicable to Transmission Cost of Service calculation.
DEFERRED N.C. SIT NONOP - OCI	-	-					Not applicable to Transmission Cost of Service calculation.
DEFERRED SIT NONOP - OCI	(2,440)	(2,440)					Not applicable to Transmission Cost of Service calculation.
DFIT 190 NONOPERATING CURRENT ASSET	300	300					Not applicable to Transmission Cost of Service calculation.
DFIT 190 NONOPERATING NONCURR ASSET	(28,065)	(28,065)					Not applicable to Transmission Cost of Service calculation.
DFIT 190 OPERATING CURRENT ASSET	(4,487)	(4,487)					Not applicable to Transmission Cost of Service calculation.
DFIT 190 OPERATING NONCURR ASSET	(5,617)	(5,617)					Not applicable to Transmission Cost of Service calculation.
DFIT 283 NONOP OTHER 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 CUR	(2,534)	(2,534)					Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DFIT GROSSUP (283) - VCHEC RIDER NON	(739)	(739)					Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DFIT GROSSUP (283) - WARREN RIDER	(45)	(45)					Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP DC	(4)	(4)					Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP DC - BEAR GARDEN RIDER	(0)	(0)					Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP DC - GENERATION RIDER	(2)	(2)					Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP DC - NAIH RIDER	(0)	(0)					Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP DC - VCHEC RIDER	(0)	(0)					Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP DC - VCHEC RIDER CURR	(0)	(0)					Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP DC - WARREN RIDER	(0)	(0)					Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP NC	(233)	(233)					Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP NC - BEAR GARDEN RIDER	(9)	(9)					Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP NC - BREMO RIDER	(0)	(0)					Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP NC - GENERATION RIDER	(44)	(44)					Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP NC - HALIFAX RIDER	(0)	(0)					Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP NC - NAIH RIDER	(20)	(20)					Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP NC - PP7 RIDER	(0)	(0)					Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP NC - VCHEC RIDER	35	35					Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP NC - VCHEC RIDER CURR	(28)	(28)					Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP NC - VCHEC RIDER NONCURR	(9)	(9)					Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP NC - WARREN RIDER	(0)	(0)					Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP VA	(3,687)	(3,687)					Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP VA - BEAR GARDEN RIDER	(137)	(137)					Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP VA - BREMO RIDER	(3)	(3)					Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP VA - GENERATION RIDER	(708)	(708)					Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP VA - HALIFAX RIDER	(0)	(0)					Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP VA - NAIH RIDER	(317)	(317)					Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP VA - PP7 RIDER	(1)	(1)					Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP VA - VCHEC RIDER	536	536					Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP VA - VCHEC RIDER CURR	(432)	(432)					Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP VA - VCHEC RIDER NONCUR	(124)	(124)					Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP VA - WARREN RIDER	(8)	(8)					Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP WV	(121)	(121)					Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP WV - BEAR GARDEN RIDER	(4)	(4)					Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP WV - BREMO RIDER	(0)	(0)					Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP WV - GENERATION RIDER	(23)	(23)					Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP WV - HALIFAX RIDER	(0)	(0)					Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP WV - NAIH RIDER	(10)	(10)					Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP WV - PP7 RIDER	(0)	(0)					Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP WV - VCHEC RIDER	18	18					Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP WV - VCHEC RIDER CURR	(14)	(14)					Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP WV - VCHEC RIDER NONCURR	(4)	(4)					Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP WV - WARREN RIDER	(0)	(0)					Not applicable to Transmission Cost of Service calculation.
FAS 109 REG ASSET	-	-					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.

ATTACHMENT H-16A

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

FAS 133 REG FUEL HEDGE NONCURRENT	(137)	(137)			Not applicable to Transmission Cost of Service calculation.
FAS 133 REG GL CAPACITY HEDGE NONCURRENT	-	-			Not applicable to Transmission Cost of Service calculation.
FAS 133 REG HEDGE DEBT NONCURRENT	-	-			Not applicable to Transmission Cost of Service calculation.
FAS 133 DEBT VALUATION - MTM - CURRENT LIAB	(1,231)	(1,231)			Not applicable to Transmission Cost of Service calculation.
FAS 133 DEFERRED 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 VCHCC AFUDC DEBT	(2,362)	(2,362)			Not applicable to Transmission Cost of Service calculation.
REG ASSET CURRENT RIDER A6 VCHCC 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 NAIJI AFUDC DEBT	(1,164)	(1,164)			Not applicable to Transmission Cost of Service calculation.
REG ASSET NONCUR RIDER A6 PP7 AFUDC DEBT	(6)	(6)			Not applicable to Transmission Cost of Service calculation.
REG ASSET NONCUR RIDER A6 VCHCC AFUDC DEBT	36	36			Not applicable to Transmission Cost of Service calculation.
REG ASSET NONCUR RIDER A6 VCHCC 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)		(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)		(6,554)	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	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)		(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)		(6,554)	(27,932)
Less FASB 109 Above if not separately removed	(33,959)	(33,959)		-	-
Less FASB 106 Above if not separately removed	-	-		-	-
Total	(603,252)	(568,765)		(6,554)	(27,932)

Instructions for Account 283:

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

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

/1 Difference must be zero

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

	Only Transmission Related	Plant Related	Labor Related	Total ADIT
ADIT-282	(194,710)	(38,394)	(44,313)	
ADIT-283	0	(7,943)	(1,976)	
ADIT-190	74	121,112	57,102	
Subtotal	(194,636)	74,775	10,814	
Wages & Salary Allocator			4,7153%	
Gross Plant Allocator		11.6330%		
End of Year ADIT	(194,636)	8,699	510	(185,427)

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

End of Year Balances :

A	B	C	D	E	F	G
ADIT-190	Total	Production Or Other Related	Only Transmission Related	Plant Related	Labor Related	Justification
ADFIT - OTHER COMPREHENSIVE INCOME	123	123				Not applicable to Transmission Cost of Service calculation.
BAD DEBTS	7,361	7,361				For tax purposes bad debts are deductible when they are deemed to be uncollectible / worthless.
CAPITAL LEASE	452	452				Not applicable to Transmission Cost of Service calculation.
CAPITALIZED BROKERS FEES	749	749				Not applicable to Transmission Cost of Service calculation.
CAPITALIZED INTEREST - NONOP CWIP	-	-				Not applicable to Transmission Cost of Service calculation.
CAPITALIZED INTEREST NONOP IN SERVICE	307	307				Not applicable to Transmission Cost of Service calculation.
CAPITALIZED INTEREST OPERATING CWIP	60,076	60,076				Represents tax capitalized interest on projects in CWIP - increase in taxable income.
CAPITALIZED INTEREST OPERATING IN SERVICE	115,767			115,767		Represents tax "In Service" capitalized Interest placed in service net of tax amortization.
CIAC DC - NONOP IN SERVICE	2,148	2,148				Not applicable to Transmission Cost of Service calculation.
CIAC NC - NONOP CWIP	(0)	(0)				Not applicable to Transmission Cost of Service calculation.
CIAC NC - NONOP IN SERVICE	2,629	2,629				Not applicable to Transmission Cost of Service calculation.
CIAC VA - NONOP CWIP	0	0				Not applicable to Transmission Cost of Service calculation.
CIAC VA - NONOP IN SERVICE	100,965	100,965				Not applicable to Transmission Cost of Service calculation.
CONTINGENT CLAIMS CURRENT	2,810	2,810				Not applicable to Transmission Cost of Service calculation.
CONTINGENT CLAIMS NONCURRENT	743	743				Not applicable to Transmission Cost of Service calculation.
CUSTOMER ACCOUNTS-RESERVE & REFUND	179,073	179,073				Not applicable to Transmission Cost of Service calculation.
CUSTOMER ACCOUNTS INTEREST-RESERVE & REFUND	(139)	(139)				Not applicable to Transmission Cost of Service calculation.
DECOMMISSIONING & DECONTAMINATION	(0)	(0)				Book expensed as billed over 15 yr assessment period; tax deduct in year of assessment because all events test met as liability is based on prior facility use.
DEFERRED GAIN/LOSS NONOPERATING	(53)	(53)				Not applicable to Transmission Cost of Service calculation.
DEFERRED GAIN/LOSS OPERATING	197			197		Represents the ADIT on Book Gain/Loss as accrued.
DEFERRED GAIN/LOSS-FUTURE USE	(736)	(736)				Not applicable to Transmission Cost of Service calculation.
DEFERRED GAIN/LOSS-FUTURE USE NONOP	1,917	1,917				Not applicable to Transmission Cost of Service calculation.
DEFERRED N.C. SIT NONOP - OCI	22	22				Not applicable to Transmission Cost of Service calculation.
DFIT 190 OPERATING NONCURRENT ASSET	(526)	(526)				Not applicable to Transmission Cost of Service calculation.
DFIT 282 NONOPERATING PLANT NONCURR LIAB	3,770	3,770				Not applicable to Transmission Cost of Service calculation.
DFIT 282 OPERATING PLANT NONCURR LIAB	103,513	103,513				Not applicable to Transmission Cost of Service calculation.
DFIT 283 NONOPERATING CURRENT LIAB	11	11				Not applicable to Transmission Cost of Service calculation.
DFIT 283 NONOPERATING NONCURRENT LIAB	3,391	3,391				Not applicable to Transmission Cost of Service calculation.
DFIT 283 OPERATING CURRENT LIABILITY	1,889	1,889				Not applicable to Transmission Cost of Service calculation.
DFIT 283 OPERATING NONCURRENT CURRENT LIAB	361	361				Not applicable to Transmission Cost of Service calculation.
DFIT 283 OPERATING NONCURRENT LIAB	4,068	4,068				Not applicable to Transmission Cost of Service calculation.
DFIT 283 OPERATING OTHER NONCURRENT LIABILITY	(63)	(63)				Not applicable to Transmission Cost of Service calculation.
DFIT EFFECT ON SIT NONOP - OCI	914	914				Not applicable to Transmission Cost of Service calculation.
DIRECTOR CHARITABLE DONATION	140	140				Not applicable to Transmission Cost of Service calculation.
DSIT 190 NONOP CURRENT ASSET D.C.	0	0				Not applicable to Transmission Cost of Service calculation.
DSIT 190 NONOP CURRENT ASSET N.C.	52	52				Not applicable to Transmission Cost of Service calculation.
DSIT 190 NONOP CURRENT ASSET VA	804	804				Not applicable to Transmission Cost of Service calculation.
DSIT 190 NONOP CURRENT ASSET W.V.	35	35				Not applicable to Transmission Cost of Service calculation.
DSIT 190 NONOP NONCURRENT ASSET D.C.	0	0				Not applicable to Transmission Cost of Service calculation.
DSIT 190 NONOP NONCURRENT ASSET N.C.	(60)	(60)				Not applicable to Transmission Cost of Service calculation.
DSIT 190 N ONOP NONCURRENT ASSET VA	90	90				Not applicable to Transmission Cost of Service calculation.
DSIT 190 NONOP NONCURRENT ASSET W.V.	(5)	(5)				Not applicable to Transmission Cost of Service calculation.
DSIT 190 NONOP NONCURRENT ASSET D.C.	1	1				Not applicable to Transmission Cost of Service calculation.
DSIT 190 NONOP NONCURRENT ASSET N.C.	3,731	3,731				Not applicable to Transmission Cost of Service calculation.
DSIT 190 NONOP NONCURRENT ASSET VA	58,008	58,008				Not applicable to Transmission Cost of Service calculation.
DSIT 190 NONOP NONCURRENT ASSET W.V.	1,923	1,923				Not applicable to Transmission Cost of Service calculation.
DSIT 190 NONOP PLANT NONCURR ASSET D.C.	0	0				Not applicable to Transmission Cost of Service calculation.
DSIT 190 NONOP PLANT NONCURR ASSET N.C.	1,102	1,102				Not applicable to Transmission Cost of Service calculation.
DSIT 190 NONOP PLANT NONCURR ASSET VA	17,160	17,160				Not applicable to Transmission Cost of Service calculation.
DSIT 190 NONOP PLANT NONCURR ASSET W.V.	569	569				Not applicable to Transmission Cost of Service calculation.
DSIT 190 OPERATING CURRENT ASSET D.C.	1	1				Not applicable to Transmission Cost of Service calculation.
DSIT 190 OPERATING CURRENT ASSET N.C.	2,203	2,203				Not applicable to Transmission Cost of Service calculation.
DSIT 190 OPERATING CURRENT ASSET VA	34,077	34,077				Not applicable to Transmission Cost of Service calculation.
DSIT 190 OPERATING CURRENT ASSET W.V.	1,449	1,449				Not applicable to Transmission Cost of Service calculation.
DSIT 190 OPERATING NONCURR ASSEST D.C.	0	0				Not applicable to Transmission Cost of Service calculation.
DSIT 190 OPERATING NONCURR ASSEST N.C.	(1,648)	(1,648)				Not applicable to Transmission Cost of Service calculation.
DSIT 190 OPERATING NONCURR ASSEST VA	(18,277)	(18,277)				Not applicable to Transmission Cost of Service calculation.
DSIT 190 OPERATING NONCURR ASSEST VA MIN	(54)	(54)				Not applicable to Transmission Cost of Service calculation.
DSIT 190 OPERATING NONCURR ASSEST W.V.	(665)	(665)				Not applicable to Transmission Cost of Service calculation.
DSIT 190 OPERATING PLANT NONCURR ASSET D.C.	1	1				Not applicable to Transmission Cost of Service calculation.
DSIT 190 OPERATING PLANT NONCURR ASSET N.C.	4,966	4,966				Not applicable to Transmission Cost of Service calculation.
DSIT 190 OPERATING PLANT NONCURR ASSET VA	78,434	78,434				Not applicable to Transmission Cost of Service calculation.
DSIT 190 OPERATING PLANT NONCURR ASSET W.V.	2,591	2,591				Not applicable to Transmission Cost of Service calculation.
DSIT 283 OP OTHER NONCURR LIAB N.C.	(17)	(17)				Not applicable to Transmission Cost of Service calculation.
DSIT 283 OP OTHER NONCURR LIAB VA	(230)	(230)				Not applicable to Transmission Cost of Service calculation.
DSIT 283 OP OTHER NONCURR LIAB W.V.	(8)	(8)				Not applicable to Transmission Cost of Service calculation.
DSM	-	-				Not applicable to Transmission Cost of Service calculation.
EARNST MONEY	-	-				Not applicable to Transmission Cost of Service calculation.
EMISSIONS ALLOWANCES	0	0				Not applicable to Transmission Cost of Service calculation.
FAS 109 ITC DFIT DEFICIENCY (190)	5,935	5,935				Not applicable to Transmission Cost of Service calculation.
FAS 109 ITC DSIT DEFICIENCY D.C. (190)	0	0				Not applicable to Transmission Cost of Service calculation.
FAS 109 ITC DSIT DEFICIENCY N.C. (190)	63	63				Not applicable to Transmission Cost of Service calculation.
FAS 109 ITC DSIT DEFICIENCY VA (190)	1,015	1,015				Not applicable to Transmission Cost of Service calculation.
FAS 109 ITC DSIT DEFICIENCY W.V.(190)	33	33				Not applicable to Transmission Cost of Service calculation.
FAS 109 ITC DSIT GROSSUP D.C.	0	0				Not applicable to Transmission Cost of Service calculation.
FAS 109 ITC DSIT GROSSUP N.C.	41	41				Not applicable to Transmission Cost of Service calculation.
FAS 109 ITC DSIT GROSSUP VA	649	649				Not applicable to Transmission Cost of Service calculation.
FAS 109 ITC DSIT GROSSUP W.V.	21	21				Not applicable to Transmission Cost of Service calculation.
FAS 109 ITC GROSSUP (190)	3,795	3,795				Not applicable to Transmission Cost of Service calculation.
FAS 109 ITC REG LIAB	-	-				Not applicable to Transmission Cost of Service calculation.
FAS 133	5,014	5,014				Not applicable to Transmission Cost of Service calculation.
FAS 133 REG FTR CURRENT	2,904	2,904				Not applicable to Transmission Cost of Service calculation.
FAS 133 REG GL POWER HEDGE CURRENT	(3)	(3)				Not applicable to Transmission Cost of Service calculation.
FAS 133 REG HEDGE DEBT CURRENT	(599)	(599)				Not applicable to Transmission Cost of Service calculation.
FAS 143 ASSET OBLIGATION	13,048	12,974	74			Represents ARO accruals not deductible for tax.

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

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

A	B	C	D	E	F	G
ADIT- 282	Total	Production Or Other Related	Only Transmission Related	Plant Related	Labor Related	Justification
AFC DEFERRED TAX - FUEL CWIP	36	36				Represents the amount of amortization of AFC in service not allowable for tax.
AFC DEFERRED TAX - FUEL IN SERVICE	(70)	(70)				Represents the amount of amortization of AFC in service not allowable for tax.
AFC DEFERRED TAX - PLANT CWIP	(7,700)	(7,700)				Represents the amount of amortization of AFC in service not allowable for tax.
AFC DEFERRED TAX - PLANT IN SERVICE	(14,881)	(6,082)	(6,799)			Represents the amount of amortization of AFC in service not allowable for tax.
AFUDC - DEBT - GENERATION RIDER	(3,110)	(3,110)				Not applicable to Transmission Cost of Service calculation.
BOOK CAPITALIZED INTEREST CWIP	(1,455)	(1,455)		(1,455)		Represents the unallowable amount of book interest.
GAP EXPENSE	(11,805)	(11,805)				Capitalized for books and current deduction for tax as repairs.
CAPITAL LEASE	(460)	(460)				Not applicable to Transmission Cost of Service calculation.
CASUALTY LOSS	(29,057)			(29,057)		Book varies in treatment; tax sec. 165 casualty loss for the decline in value (up to the adj. basis) and Sec. 162 deduction for repairs to restore to pre-casualty condition.
COMPUTER SOFTWARE-BOOK AMORT	15,060				15,060	Represents total Book Computer Software Amortization Schedule M addition.
COMPUTER SOFTWARE-CWIP	(7,494)	(7,494)				Represents the allowable "in house" deduction for tax.
COMPUTER SOFTWARE-TAX AMORT	(24,562)				(24,562)	Total tax amortization shown as a schedule M deduction and add back total book amortization.
COST OF REMOVAL	(73,407)	(66,661)	(4,798)			Represents the actual cost of removal allowable for tax over the accrued amount.
DECOMMISSIONING	(0)	(0)			(1,949)	Tax deduction for funding decorm trust and tax deferral of book income generated by trust.
DECOMMISSIONING TRUST BOOK INCOME	(307,293)	(307,293)				Not applicable to Transmission Cost of Service calculation.
DFIT 190 NONOPERATING NONCURR ASSET	(6,592)	(6,592)				Not applicable to Transmission Cost of Service calculation.
DFIT 190 OPERATING NONCURR ASSET	(30,105)	(30,105)				Not applicable to Transmission Cost of Service calculation.
DSIT 282 NONOP NONCURR PLAN LIABILITY - D.C.	0	0				Not applicable to Transmission Cost of Service calculation.
DSIT 282 NONOP NONCURR PLAN LIABILITY - N.C.	(16)	(16)				Not applicable to Transmission Cost of Service calculation.
DSIT 282 NONOP NONCURR PLAN LIABILITY - VA.	28	28				Not applicable to Transmission Cost of Service calculation.
DSIT 282 NONOP NONCURR PLAN LIABILITY - W.V.	(1)	(1)				Not applicable to Transmission Cost of Service calculation.
DSIT 282 NONOP PLANT NONCURR LIAB D.C.	(0)	(0)				Not applicable to Transmission Cost of Service calculation.
DSIT 282 NONOP PLANT NONCURR LIAB N.C.	(251)	(251)				Not applicable to Transmission Cost of Service calculation.
DSIT 282 NONOP PLANT NONCURR LIAB VA.	(10,501)	(10,501)				Not applicable to Transmission Cost of Service calculation.
DSIT 282 NONOP PLANT NONCURR LIAB W.V.	(133)	(133)				Not applicable to Transmission Cost of Service calculation.
DSIT 282 OPERATING PLANT NONCURR LIAB D.C.	(8)	(8)				Not applicable to Transmission Cost of Service calculation.
DSIT 282 OPERATING PLANT NONCURR LIAB N.C.	(28,355)	(28,355)				Not applicable to Transmission Cost of Service calculation.
DSIT 282 OPERATING PLANT NONCURR LIAB VA	(253,389)	(253,389)				Not applicable to Transmission Cost of Service calculation.
DSIT 282 OPERATING PLANT NONCURR LIAB W.V.	(15,363)	(15,363)				Not applicable to Transmission Cost of Service calculation.
FAS 109 PLANT DFIT DEFICIENCY (282)	(33,177)	(33,177)				Not applicable to Transmission Cost of Service calculation.
FAS 109 PLANT DFIT DEFICIENCY (282) - GENERATION R	(6,518)	(6,518)				Not applicable to Transmission Cost of Service calculation.
FAS 109 PLANT DFIT DEFICIENCY (282) - VCHEC RIDER	(3,964)	(3,964)				Not applicable to Transmission Cost of Service calculation.
FAS 109 PLANT DSIT DEFICIENCY D.C. (282)	(0)	(0)				Not applicable to Transmission Cost of Service calculation.
FAS 109 PLANT DSIT DEFICIENCY D.C. (282) - GENERAT	(0)	(0)				Not applicable to Transmission Cost of Service calculation.
FAS 109 PLANT DSIT DEFICIENCY D.C. (282) - VCHEC R	(0)	(0)				Not applicable to Transmission Cost of Service calculation.
FAS 109 PLANT DSIT DEFICIENCY N.C. (282)	(159)	(159)				Not applicable to Transmission Cost of Service calculation.
FAS 109 PLANT DSIT DEFICIENCY N.C. (282)-GENERAT	(73)	(73)				Not applicable to Transmission Cost of Service calculation.
FAS 109 PLANT DSIT DEFICIENCY N.C. (282)-VCHEC R	(44)	(44)				Not applicable to Transmission Cost of Service calculation.
FAS 109 PLANT DSIT DEFICIENCY VA (282)	(2,284)	(2,284)				Not applicable to Transmission Cost of Service calculation.
FAS 109 PLANT DSIT DEFICIENCY VA (282) - GENERATIO	(1,110)	(1,110)				Not applicable to Transmission Cost of Service calculation.
FAS 109 PLANT DSIT DEFICIENCY VA (282) - VCHEC RID	(675)	(675)				Not applicable to Transmission Cost of Service calculation.
FAS 109 PLANT DSIT DEFICIENCY W.V. (282)	(77)	(77)				Not applicable to Transmission Cost of Service calculation.
FAS 109 PLANT DSIT DEFICIENCY W.V. (282) - GENERAT	(37)	(37)				Not applicable to Transmission Cost of Service calculation.
FAS 109 PLANT DSIT DEFICIENCY W.V. (282) - VCHEC R	(22)	(22)				Not applicable to Transmission Cost of Service calculation.
FIXED ASSETS	(9,333)			(9,333)		Represents IRS audit adjustments to plant-related differences.

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

Instructions for Account 282:

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

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

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

A	B	C	D	E	F	G
ADIT-283	Total	Production Or Other Related	Only Transmission Related	Plant Related	Labor Related	Justification
ADFIT - OTHER COMPREHENSIVE INCOME	(14,860)	(14,860)				Not applicable to Transmission Cost of Service calculation.
AFUDC - DEBT - VCHEC RIDER CURRENT	(1,191)	(1,191)				Not applicable to Transmission Cost of Service calculation.
CONTINGENT CLAIMS CURRENT	-	-				Not applicable to Transmission Cost of Service calculation.
DECOMMISSIONING TRUST - UNREALIZED GAIN/LOSS - NC	(46,577)	(46,577)				Not applicable to Transmission Cost of Service calculation.
DEFERRED FUEL EXPENSE	0	0				Not applicable to Transmission Cost of Service calculation.
DEFERRED FUEL EXPENSE - OTHER CURRENT	7,733	7,733				Not applicable to Transmission Cost of Service calculation.
DEFERRED FUEL EXPENSE - CURRENT	(14,323)	(14,323)				Not applicable to Transmission Cost of Service calculation.
DEFERRED N.C. SIT NONOP - OCI	(959)	(959)				Not applicable to Transmission Cost of Service calculation.
DEFERRED SIT NONOP - OCI	(1,652)	(1,652)				Not applicable to Transmission Cost of Service calculation.
DFIT 190 NONOP NONCURRENT ASSET	(11)	(11)				Not applicable to Transmission Cost of Service calculation.
DFIT 190 NONOPERATING CURRENT ASSET	(312)	(312)				Not applicable to Transmission Cost of Service calculation.
DFIT 190 NONOPERATING NONCURR ASSET	(22,472)	(22,472)				Not applicable to Transmission Cost of Service calculation.
DFIT 190 OPERATING CURRENT ASSET	(13,205)	(13,205)				Not applicable to Transmission Cost of Service calculation.
DFIT 190 OPERATING NONCURR ASSET	(9,148)	(9,148)				Not applicable to Transmission Cost of Service calculation.
DFIT 190 OPERATING NONCURRENT ASSET	16,909	16,909				Not applicable to Transmission Cost of Service calculation.
DFIT 283 NONOP OTHER NONCURRENT LIABILITY	18	18				Not applicable to Transmission Cost of Service calculation.
DFIT 283 OPERATING NONCURRENT LIAB	89	89				Not applicable to Transmission Cost of Service calculation.
DFIT EFFECT ON SIT NONOP - OCI	(8)	(8)				Not applicable to Transmission Cost of Service calculation.
DSIT 283 NONOP NONCURR OTHER LIABILITY - D.C.	(0)	(0)				Not applicable to Transmission Cost of Service calculation.
DSIT 283 NONOP NONCURR OTHER LIABILITY - N.C.	74	74				Not applicable to Transmission Cost of Service calculation.
DSIT 283 NONOP NONCURR OTHER LIABILITY - VA	(111)	(111)				Not applicable to Transmission Cost of Service calculation.
DSIT 283 NONOP NONCURR OTHER LIABILITY - W.V.	6	6				Not applicable to Transmission Cost of Service calculation.
DSIT 283 NONOP NONCURRENT LIABILITY D.C.	(0)	(0)				Not applicable to Transmission Cost of Service calculation.
DSIT 283 NONOP NONCURRENT LIABILITY N.C.	(590)	(590)				Not applicable to Transmission Cost of Service calculation.
DSIT 283 NONOP NONCURRENT LIABILITY VA	(8,237)	(8,237)				Not applicable to Transmission Cost of Service calculation.
DSIT 283 NONOP NONCURRENT LIABILITY W.V.	(280)	(280)				Not applicable to Transmission Cost of Service calculation.
DSIT 283 OP OTHER NONCURR ASSET VA MIN	10	10				Not applicable to Transmission Cost of Service calculation.
DSIT 283 OP OTHER NONCURR LIAB D.C.	(1)	(1)				Not applicable to Transmission Cost of Service calculation.
DSIT 283 OP OTHER NONCURR LIAB N.C.	(222)	(222)				Not applicable to Transmission Cost of Service calculation.
DSIT 283 OP OTHER NONCURR LIAB VA	(10,922)	(10,922)				Not applicable to Transmission Cost of Service calculation.
DSIT 283 OP OTHER NONCURR LIAB VA MIN	(10)	(10)				Not applicable to Transmission Cost of Service calculation.
DSIT 283 OP OTHER NONCURR LIAB W.V.	(309)	(303)				Not applicable to Transmission Cost of Service calculation.
DSIT 283 OPERATING CURRENT LIABILITY D.C.	(0)	(0)				Not applicable to Transmission Cost of Service calculation.
DSIT 283 OPERATING CURRENT LIABILITY N.C.	(322)	(322)				Not applicable to Transmission Cost of Service calculation.
DSIT 283 OPERATING CURRENT LIABILITY VA	(4,754)	(4,754)				Not applicable to Transmission Cost of Service calculation.
DSIT 283 OPERATING CURRENT LIABILITY W.V.	(322)	(322)				Not applicable to Transmission Cost of Service calculation.
EARNEST MONEY	-	-				Represents advances not recognized for tax.
EMISSIONS ALLOWANCES	(989)	(989)				Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DFIT GROSSUP (283)	(19,221)	(19,221)				Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DFIT GROSSUP (283) - GENERATION RIDER	(4,166)	(4,166)				Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DFIT GROSSUP (283) - VCHEC RIDER	739	739				Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DFIT GROSSUP (283) - VCHEC RIDER CUR	(2,534)	(2,534)				Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DFIT GROSSUP (283) - VCHEC RIDER NON	(739)	(739)				Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP DC	(0)	(0)				Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP DC - GENERATION RIDER	(0)	(0)				Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP DC - VCHEC RIDER CURR	(0)	(0)				Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP NC	(215)	(215)				Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP NC - GENERATION RIDER	(47)	(47)				Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP NC - VCHEC RIDER	9	9				Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP NC - VCHEC RIDER CURR	(28)	(28)				Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP NC - VCHEC RIDER NONCURR	(9)	(9)				Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP VA	(3,273)	(3,273)				Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP VA - GENERATION RIDER	(709)	(709)				Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP VA - VCHEC RIDER	124	124				Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP VA - VCHEC RIDER CURR	(432)	(432)				Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP VA - VCHEC RIDER NONCUR	(124)	(124)				Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP WV	(109)	(109)				Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP WV - GENERATION RIDER	(24)	(24)				Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP WV - VCHEC RIDER	4	4				Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP WV - VCHEC RIDER CURR	(14)	(14)				Not applicable to Transmission Cost of Service calculation.
FAS 109 OTHER DSIT GROSSUP WV - VCHEC RIDER NONCURR	(4)	(4)				Not applicable to Transmission Cost of Service calculation.
FAS 109 REG ASSET	-	-				Represents tax gross-up on deferred tax deficiency related to previous flow-through and ARAM related ADIT.
FAS 133	(5,356)	(5,356)				Not applicable to Transmission Cost of Service calculation.
FAS 133-REG-GL HEDGE CAPACITY CURRENT	(5,595)	(5,595)				Not applicable to Transmission Cost of Service calculation.
FAS 133 REG FUEL HEDGE NONCURRENT	451	451				Not applicable to Transmission Cost of Service calculation.
FAS 133 REG GL CAPACITY HEDGE NONCURRENT	(2,094)	(2,094)				Not applicable to Transmission Cost of Service calculation.
FAS 133 REG HEDGE DEBT NONCURRENT	(33,627)	(33,627)				Not applicable to Transmission Cost of Service calculation.
FEDERAL TAX INTEREST EXPENSE	(939)	(939)				Not applicable to Transmission Cost of Service calculation.
FEDERAL TAX INTEREST EXPENSE NON CURRENT	(880)	(880)				Not applicable to Transmission Cost of Service calculation.
FUEL HANDLING COSTS	(173)	(173)				IRS settlement required additional tax capitalization of handling costs.
GAIN(LOSS) INTERCO SALES -BOOK/TAX	-	-				Tax deferred recognition of intercompany gain/loss due to consolidated return rules.
GAIN(LOSS) INTERCO SALES -BOOK/TAX	-	-				Tax deferred recognition of intercompany gain/loss due to consolidated return rules.
GOODWILL AMORTIZATION	(3)	(3)				Not applicable to Transmission Cost of Service calculation.
NUCLEAR FUEL - PERMANENT DISPOSAL	-	-				Not applicable to Transmission Cost of Service calculation.
OBSOLETE INVENTORY	-	-				Not applicable to Transmission Cost of Service calculation.
PERFORMANCE ACHIEVEMENT PLAN	-	-				Not applicable to Transmission Cost of Service calculation.
POWERTREE CARBON CO. LLC.	(31)	(31)				Not applicable to Transmission Cost of Service calculation.
QUALIFIED SETTLEMENT FUND	(0)	(0)				Not applicable to Transmission Cost of Service calculation.
REACQUIRED DEBT GAIN(LOSS)	(2,179)	(2,179)				Not applicable to Transmission Cost of Service calculation.
REG FTR	0	0				Not applicable to Transmission Cost of Service calculation.
REG FTR CURRENT	(2,280)	(2,280)				Not applicable to Transmission Cost of Service calculation.
REG HEDGES CAPACITY	420	420				Not applicable to Transmission Cost of Service calculation.
REG ASSET - A4 RAC COSTS NONCURRENT	(13,725)	(13,725)				Not applicable to Transmission Cost of Service calculation.
REG ATTR NON CURRENT	(7,583)	(7,583)				Not applicable to Transmission Cost of Service calculation.
REG FTR	(0)	(0)				Not applicable to Transmission Cost of Service calculation.
REG FTR CURRENT	(624)	(624)				Not applicable to Transmission Cost of Service calculation.
REG HEDGE DEBT - CURRENT	598	598				Not applicable to Transmission Cost of Service calculation.
REG NON CURRENT DSM AS RIDER	(2,666)	(2,666)				Not applicable to Transmission Cost of Service calculation.
REG POWER HEDGE - CURRENT	3	3				Not applicable to Transmission Cost of Service calculation.
REG POWER HEDGE	(0)	(0)				Not applicable to Transmission Cost of Service calculation.
REGULATORY ASSET - D & D	-	-				Represents cost that for regulatory purposes needs to be amortized over a prescribed life. However, allowable for tax when incurred.
REGULATORY ASSET - FAS 112	(1,976)	-			(1,976)	Represents cost that for regulatory purposes needs to be amortized over a prescribed life. However, allowable for tax when incurred.
REGULATORY ASSET - ISABEL	-	-				Represents cost that for regulatory purposes needs to be amortized over a prescribed life. However, allowable for tax when incurred.
REGULATORY ASSET - NUG	(5,445)	(5,445)				Represents cost that for regulatory purposes needs to be amortized over a prescribed life. However, allowable for tax when incurred.
REGULATORY ASSET - PJM CURRENT	(3,544)	(3,544)				Represents cost that for regulatory purposes needs to be amortized over a prescribed life. However, allowable for tax when incurred.
REGULATORY ASSET - VA SLS TAX CURRENT	(11,769)	(11,769)				Represents cost that for regulatory purposes needs to be amortized over a prescribed life. However, allowable for tax when incurred.
RETIREMENT - EXEC SUPP RET (ESRP) - NONOP	(219)	(219)				Not applicable to Transmission Cost of Service calculation.
SO2 ALLOWANCES - NONCURRENT	-	-				Book expense for emissions allowances based on moving-average-cost, tax expense based on specific identification.
W.VA. STATE NOL CFWD	-	-				Represents the deferred state tax impact related to WV NOL. This deferral will turn around when the pollution control projects are placed in service.

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

Instructions for Account 283:

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

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

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

<i>Other Taxes</i>	<i>Page 263 Col (i)</i>	<i>Allocator</i>	<i>Allocated Amount</i>
Plant Related			
		Gross Plant Allocator	
1 Transmission Personal Property Tax (directly assigned to Transmission)	\$ 14,107	100.0000%	\$ 14,107
1a Other Plant Related Taxes	0	11.6330%	-
2			-
3			-
4			-
5			-
Total Plant Related	\$ 14,107		\$ 14,107
Labor Related			
		Wages & Salary Allocator	
6 Federal FICA & Unemployment & State Unemployment	\$ 52,256	Adjustment Amt \$143,319: \$52,112,846 + \$143,319 = \$52,256,165	
Total Labor Related	\$ 52,256	4.7153%	\$ 2,464
Other Included			
		Gross Plant Allocator	
7 Sales and Use Tax	\$ 68		
Total Other Included	\$ 68	11.6330%	\$ 8
Total Included	\$ 66,431		\$ 16,579
Currently Excluded			
8 Business and Occupation Tax - West Virginia	\$ 18,525		
9 Gross Receipts Tax	11,278		
10 IFTA Fuel Tax	8		
11 Property Taxes - Other	113,020		
12 Property Taxes - Generator Step-Ups and Interconnects	1,210		
13 Sales and Use Tax - not allocated to Transmission	8,642		
14 Sales and Use Tax - Retail	177		
15 Other	(89)		
16	0		
17	0		
18	0		
19	0		
20	0		
21 Total "Other" Taxes (included on p. 263)	\$ 152,772		
22 Total "Taxes Other Than Income Taxes" - acct 408.10 (p. 114.14)	<u>\$ 219,203</u>		
23 Difference	\$ (66,431)		

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
2010 (000's)

<u>Directly Assigned Property Taxes</u>	\$ 128,337
Production Property Tax	55,500
Transmission Property Tax	14,028
GSU/Interconnect Facilities	1,210
Distribution Property tax	55,925
General Property Tax	1,674
Total check	128,337

Allocation of General Property Tax to Transmission

General Property Tax	\$ 1,674
Wages & Salary Allocator	4.7153%
Trans General	79

<u>Total Transmission Property Taxes</u>	
Transmission	\$ 14,028
General	79
Total Transmission Property Taxes	\$ 14,107

Virginia Electric and Power Company
ATTACHMENT H-16A
Attachment 3 - Revenue Credit Workpaper
2010 (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)	8,105	14,403	22,508
2	Total Rent Revenues (Sum Lines 1)	8,105	14,403	22,508
Account 456 - Other Electric Revenues (Note 1)				
3	Schedule 1A			
4	Net revenues associated with Network Integration Transmission Service (NITS) and for the transmission component of the NCEMPA contract rate for which the load is not included in the divisor. (Note 4)	1,968	60,164	62,132
5	Point to Point Service revenues received by Transmission Owner for which the load is not included in the divisor (Note 4)	-	-	-
6	PJM Transitional Revenue Neutrality (Note 1)	-	-	-
7	PJM Transitional Market Expansion (Note 1)	-	-	-
8	Professional Services (Note 3)	12,723	106,830	119,553
9	Revenues from Directly Assigned Transmission Facility Charges (Note 2)	2,314	(1,593)	721
10	Rent or Attachment Fees associated with Transmission Facilities (Note 3)			-
11	Gross Revenue Credits (Accounts 454 and 456) (Sum Lines 2-10)	25,110	179,805	204,914
12	Less line 14g	(15,882)	(60,617)	(76,498)
13	Total Revenue Credits	9,228	119,188	128,416
Revenue Adjustment to Determine Revenue Credit				
14a	Revenues included in lines 1-11 which are subject to 50/50 sharing. (Lines 1 + 8 + 10)	20,828	121,233	142,061
14b	Costs associated with revenues in line 14a	10,935	-	10,935
14c	Net Revenues (14a - 14b)	9,893	121,233	131,126
14d	50% Share of Net Revenues (14c / 2)	4,947	60,617	65,563
14e	Cost associated with revenues in line 14b that are included in FERC accounts recovered through the formula times the allocator used to functionalize the amounts in the FERC account to the transmission service at issue	-	-	-
14f	Net Revenue Credit (14d + 14e)	4,947	60,617	65,563
14g	Line 14f less line 14a	(15,882)	(60,617)	(76,498)

Revenue Adjustment to Determine Revenue Credit

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

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

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

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

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

A	Return and Taxes with Basis Point increase in ROE		(Line 130 + 140)	215,193
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)	1,589,702
	Long Term Interest			
104	Long Term Interest		p117.62c through 67c	369,272
105	Less LTD Interest on Securitization Bonds	(Note P)	Attachment 8	0
106	Long Term Interest		(Line 104 - 105)	369,272
107	Preferred Dividends	enter positive	p118.29c	16,659
	Common Stock			
108	Proprietary Capital		p112.16c,d/2	8,098,106
109	Less Preferred Stock	enter negative	(Line 117)	-259,014
110	Less Account 219 - Accumulated Other Comprehensive Income	enter negative	p112.15c,d/2	-24,790
111	Common Stock		(Sum Lines 108 to 110)	7,814,301
	Capitalization			
112	Long Term Debt		p112.24c,d/2	6,587,737
113	Less Loss on Reacquired Debt	enter negative	p111.81c,d/2	-10,295
114	Plus Gain on Reacquired Debt	enter positive	p113.61c,d/2	3,731
115	Less LTD on Securitization Bonds	enter negative	Attachment 8	0
116	Total Long Term Debt		(Sum Lines 112 to 115)	6,581,174
117	Preferred Stock		p112.3c,d/2	259,014
118	Common Stock		(Line 111)	7,814,301
119	Total Capitalization		(Sum Lines 116 to 118)	14,654,489
120	Debt %	Total Long Term Debt	(Line 116 / 119)	44.9%
121	Preferred %	Preferred Stock	(Line 117 / 119)	1.8%
122	Common %	Common Stock	(Line 118 / 119)	53.3%
123	Debt Cost	Total Long Term Debt	(Line 106 / 116)	0.0561
124	Preferred Cost	Preferred Stock	(Line 107 / 117)	0.0643
125	Common Cost	Common Stock	Appendix A Line 125 + 100 Basis Points	0.1240
126	Weighted Cost of Debt	Total Long Term Debt (WCLTD)	(Line 120 * 123)	0.0252
127	Weighted Cost of Preferred	Preferred Stock	(Line 121 * 124)	0.0011
128	Weighted Cost of Common	Common Stock	(Line 122 * 125)	0.0661
129	Total Return (R)		(Sum Lines 126 to 128)	0.0925
130	Investment Return = Rate Base * Rate of Return		(Line 62 * 129)	146,978
Return Calculation				
	Income Tax Rates			
131	FIT=Federal Income Tax Rate			0.3500
132	SIT=State Income Tax Rate or Composite			0.0622
133	p = percent of federal income tax deductible for state purposes		Per State Tax Code	0.0000
134	T	$T=1 - \{[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)\} =$		0.3904
135	T/ (1-T)			0.6405
	ITC Adjustment			
136	Amortized Investment Tax Credit	enter negative	Attachment 1	-163
137	T/(1-T)		(Line 135)	0.6405
138	ITC Adjustment Allocated to Transmission	(Note I from Appendix A)	(Line 136 * (1 + 137))	-267
139	Income Tax Component =	$CIT=(T/1-T) * Investment Return * (1-(WCLTD/R)) =$		68,481
140	Total Income Taxes		(Line 138 + 139)	68,215

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

Electric / Non-electric Cost Support		2010 - Actuals																
Line #s	Descriptions	Notes	Page #'s & Instructions	Current Year												Average	Non-electric Portion	Details
				Form 1 Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov			
Plant Allocation Factors																		
8	Electric Plant in Service	(Notes A & C)	p207.104g/Plant-Acc. Depric Wks	21,919,747	21,964,444	22,036,627	22,110,635	22,169,277	22,246,976	22,347,572	22,474,409	22,618,702	22,683,911	22,803,175	22,886,308	23,132,350	22,414,939	0
15	Accumulated Depreciation (Total Electric Plant)	(Notes A & C)	p219.29c	9,158,133	9,376,092	9,414,837	9,445,250	9,486,206	9,520,620	9,541,541	9,582,806	9,610,139	9,651,584	9,686,899	9,707,886	9,576,016	9,519,847	0
12	Accumulated Intangible Amortization	(Notes A & C)	p200.21c	169,471	165,549	167,480	160,443	162,195	163,985	148,862	150,693	152,556	153,960	155,823	157,560	145,945	158,040	0
13	Accumulated Common Amortization - Electric	(Notes A & C)	p356	-	-	-	-	-	-	-	-	-	-	-	-	-	0	
14	Accumulated Common Plant Depreciation - Electric	(Notes A & C)	p356	-	-	-	-	-	-	-	-	-	-	-	-	-	0	
Plant In Service																		
21	Transmission Plant in Service	(Notes A & C)	p207.58g/Trans.Input Sht	2,499,435	2,514,038	2,564,299	2,589,679	2,611,883	2,649,033	2,775,462	2,848,197	2,858,827	2,883,507	2,980,463	3,021,267	3,063,557	2,758,434	0
15	Generator Step-Ups	(Notes A & C)	Trans. Input Sht	163,460	163,442	163,441	163,441	163,441	163,441	163,441	163,441	163,441	163,441	169,751	169,455	183,937	165,967	0
23	Generator Interconnect Facilities	(Notes A & C)	Input Sht	23,814	23,814	23,814	23,814	23,818	23,818	23,818	23,818	23,818	23,818	23,818	23,818	23,806	23,815	0
25	General & Intangible	(Notes A & C)	p205.5.g & p207.9g/G&I Wksh	824,826	830,648	831,889	831,226	834,517	837,667	824,717	825,550	817,368	817,162	818,292	819,103	804,075	824,388	0
26	Common Plant (Electric Only)	(Notes A & C)	p356	-	-	-	-	-	-	-	-	-	-	-	-	-	0	
32	Transmission Accumulated Depreciation	(Notes A & C)	p219.25.c/Trans.Input Sht	815,768	818,877	822,260	816,126	819,304	820,572	823,529	822,730	818,966	822,459	825,891	824,721	819,847	820,850	0
33	Transmission Accumulated Depreciation - Generator Step-Ups	(Notes A & C)	GSU Input Sht	36,063	36,330	36,597	36,864	37,131	37,398	37,665	37,932	38,199	38,466	38,743	39,020	39,320	37,671	0
34	Transmission Accumulated Depreciation - Interconnection Facilities	(Notes A & C)	Input Sht	4,338	4,378	4,418	4,459	4,499	4,539	4,580	4,620	4,660	4,701	4,741	4,781	4,822	4,580	0
36	Accumulated General Depreciation	(Notes A & C)	p219.28.b	292,406	299,177	301,035	303,036	304,950	306,046	307,681	309,459	299,275	300,500	300,999	302,691	298,118	301,952	0
Materials and Supplies																		
50	Undistributed Stores Exp	(Notes A & R)	p227.6c & 16.c	-	-	-	-	-	-	-	-	-	-	-	-	-	0	
Allocated General & Common Expenses																		
68	Common Plant O&M	(Note A)	p356	-	-	-	-	-	-	-	-	-	-	-	-	-	0	
Depreciation Expense																		
86	Depreciation-Transmission	(Note A)	p336.7.b&c	-	-	-	-	-	-	-	-	-	-	-	-	53,962	0	
91	Depreciation-General	(Note A)	p336.7.b&c	-	-	-	-	-	-	-	-	-	-	-	-	24,391	0	
92	Depreciation-Intangible	(Note A)	p336.1d&e/Attachment 5	-	-	-	-	-	-	-	-	-	-	-	-	21,803	0	
87	Depreciation - Generator Step-Ups	(Note A)	p336.1d&e/Attachment 5	-	-	-	-	-	-	-	-	-	-	-	-	3,257	0	
88	Depreciation - Interconnection Facilities	(Note A)	p336.11.b	-	-	-	-	-	-	-	-	-	-	-	-	484	0	
96	Common Depreciation - Electric Only	(Note A)	p356 or p336.11.d	-	-	-	-	-	-	-	-	-	-	-	-	0	0	
97	Common Amortization - Electric Only	(Note A)	p356 or p336.11.d	-	-	-	-	-	-	-	-	-	-	-	-	0	0	

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

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

Transmission / Non-transmission Cost Support		Previous Year																
Line #s	Descriptions	Notes	Page #'s & Instructions	Current Year												Average	Non-transmission Related	Details
				Form 1 Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov			
30	Plant Held for Future Use (Including Land)	(Notes C & C)	p214.47.d	37,148	37,148	37,148	37,148	37,148	37,148	37,148	37,148	37,148	36,973	36,973	4,902	4,902	29,680	26,162
														Form 1 Amount	29,680	\$3,517.48	26,162	Enter Details

Specific Identification based on plant records. The following plant investments are included:
Chickahominy-Skiffles Creek; Harmony Village-Hayes; Ox-Occoquan-Potlick-Van Dorn; Skiffles Creek; Pender-Oakton; Lanexa-Yorktown

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

Regulatory Expense Related to Transmission Cost Support

Line #s	Descriptions	Notes	Page #'s & Instructions	Form 1 Amount	Transmission Related	Non-transmission Related	Details
71	Allocated General & Common Expenses Less Regulatory Commission Exp Account 928 Directly Assigned A&G	(Note E)	p323.189b/Attachment 5	\$ 31,460	164	31,296	See FERC Form 1 pages 350-351.
77	Regulatory Commission Exp Account 928	(Note G)	p323.189b/Attachment 5		164		Transmission related -- Includes three-year amortization of cost of current case.

Safety Related Advertising Cost Support

Line #s	Descriptions	Notes	Page #'s & Instructions	Form 1 Amount	Safety Related	Non-safety Related	Details
81	Directly Assigned A&G General Advertising Exp Account 930.1	(Note F)	Attachment 5	4,447		4,447	Adjustment Amt (\$05,291): \$4,502,399 + (\$05,291) = \$4,447,108

MultiState Workpaper

Line #s	Descriptions	Notes	Page #'s & Instructions	State 1	State 2	State 3	State 4	State 5	Details
132	Income Tax Rates SIT-State Income Tax Rate or Composite	(Note I)		Va 5.61%	NC 0.362%	Wva 0.24%			Enter Calculation 6.22%

Education and Out Reach Cost Support

Line #s	Descriptions	Notes	Page #'s & Instructions	Form 1 Amount	Education & Outreach	Other	Details
78	Directly Assigned A&G General Advertising Exp Account 930.1	(Note K)	p323.191b	4,447	0	4,447	Adjustment Amt (\$05,291): \$4,502,399 + (\$05,291) = \$4,447,108

Excluded Plant Cost Support

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

Transmission Related Account 242 Reserves

Line #s	Descriptions	Notes	Page #'s & Instructions	Beginning Year Balance	End of Year Balance	Average Balance	Allocation	Transmission Related Amount	Details
47	Transmission Related Account 242 Reserves (exclude current year environmental site related reserves)			Enter \$	Enter \$				
	Directly Assignable to Transmission			\$ 5,698	\$ 4,580	\$ 5,139	100%	4,580	
	Labor Related, General plant related or Common Plant related			\$ 1,247	\$ 594	\$ 971	4.715%	46	
	Plant Related			\$ 3,573	\$ 3,659	\$ 3,616	11.63%	421	
	Other			\$ 153,628	\$ 194,098	\$ 173,863	0.00%	-	
	Total Transmission Related Reserves			\$ -	\$ -	\$ -		5,047	To line 47

Prepayments

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

Outstanding Network Credits Cost Support

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

Extraordinary Property Loss

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

Interest on Outstanding Network Credits Cost Support

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

Facility Credits under Section 30.9 of the PJM OATT.

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

PJM Load Cost Support

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

A&G Expenses - Other Post Employment Benefits

Line #s	Descriptions	Notes	Page #'s & Instructions	Amount
	Total A&G Expenses		p323,197b	652,810
	Less OPEB Current Year			(55,993)
	Plus: Stated OPEB (2008 actual)		Fixed (2008 actual)	27,658
69	Current Year Total A&G Expenses			624,475

Interest on Long-Term Debt

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

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

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

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

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

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

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

Summary of Formula Rate Process including True-Up Adjustment

Month Year Action

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

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

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

Calendar Year Do for Each Calendar Year beginning in 2009

A	ATRR based on actual costs included for the previous calendar year but excludes the true-up adjustment.	347,122.68
B	ATRR based on projected costs included for the previous calendar year but excludes the true-up adjustment.	309,974.69
C	Difference (A-B)	37,148
D	Future Value Factor $(1+i)^{24}$	1.00000
E	True-up Adjustment (C*D)	37,148

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	16.8125%
4	B	161	Net Plant Carrying Charge with 100 Basis Point increase in ROE without Depreciation	17.5894%
5	C		Line B less Line A	0.7769%

6 FCR if a CIAC

7	D	155	Net Plant Carrying Charge without Depreciation, Return, or Income Taxes	5.5678%
---	---	-----	---	---------

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

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

Details		Project A				Project B			
		Yes	b0217			Yes	b0222		
11	Schedule 12 (Yes or No)	51	Upgrade Mt.Storm - Doubs 500 kV			51	Install 150 MVAR capacitor at Loudoun		
12	Life	16.8125%				16.8125%			
13	FCR W/O incentive Line 3	0				0			
14	Incentive Factor (Basis Points /100)	16.8125%				16.8125%			
15	FCR W incentive L.13 +(L.14*L.5)	1,911,923				1,671,946			
16	Investment	37,489				32,783			
17	Annual Depreciation Exp	12				9			
18	In Service Month (1-12)								
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	342,912	1,564,034	32,783	1,531,251	292,981
29	W incentive 2010	1,835,384	37,489	1,797,895	342,912	1,564,034	32,783	1,531,251	292,981

Lines continue as new rate years are added.

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

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

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

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

"Ending" is "Beginning" less "Depreciation"

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

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

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

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

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

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

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

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

A	Projected Revenue Requirement without Incentive for Previous Calendar Year*	335,655	286,692
B	Projected Revenue Requirement with Incentive for Previous Calendar Year*	335,655	286,692
C	Actual Revenue Requirement without Incentive for Previous Calendar Year *	342,912	292,981
D	Actual Revenue Requirement with Incentive for Previous Calendar Year *	342,912	292,981
E	True-Up Adjustment Before Interest without Incentive for Previous Calendar Year (C-A)	7,257	6,289
F	True-Up Adjustment Before Interest with Incentive for Previous Calendar Year (B-D)	7,257	6,289
G	Future Value Factor (1+i)^24 months from Attachment 6		
H	True-Up Adjustment without Incentive (E*G)	-	-
I	True-Up Adjustment with Incentive (F*G)	-	-

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

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

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

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

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

Project E				Project G-1				Project G-2			
Yes	B0226			Yes	B0403			Yes	B0403		
51	Install 500/230 kV transformer at			51	2nd Dooms 500/230 kV transformer			51	2nd Dooms 500/230 kV transformer		
16.8125%	Clifton and Clifton 500 KV 150 MVAR			16.8125%	addition			16.8125%	addition		
0	capacitor			0				0	Spare Transformer Addition		
16.8125%				16.8125%				16.8125%			
8,241,202				7,173,623				2,414,294			
161,592				140,659				47,339			
9				11				4			
Beginning	Depreciation	Ending	Rev Req	Beginning	Depreciation	Ending	Rev Req	Beginning	Depreciation	Ending	Rev Req
8,241,202	47,131	8,194,071		7,173,623	17,582	7,156,041					
8,241,202	47,131	8,194,071		7,173,623	17,582	7,156,041					
8,194,071	161,592	8,032,479		7,156,041	140,659	7,015,381					
8,194,071	161,592	8,032,479		7,156,041	140,659	7,015,381					
8,032,479	161,592	7,870,887		7,015,381	140,659	6,874,722		2,414,294	33,532	2,380,762	
8,032,479	161,592	7,870,887		7,015,381	140,659	6,874,722		2,414,294	33,532	2,380,762	
7,870,887	161,592	7,709,294	1,471,303	6,874,722	140,659	6,734,063	1,284,649	2,380,762	47,339	2,333,423	443,626
7,870,887	161,592	7,709,294	1,471,303	6,874,722	140,659	6,734,063	1,284,649	2,380,762	47,339	2,333,423	443,626

	1,436,368	1,127,847	431,053
	1,436,368	1,127,847	431,053
	1,471,303	1,284,649	443,626
	1,471,303	1,284,649	443,626
	34,935	156,802	12,573
	34,935	156,802	12,573
	-	-	-
	-	-	-

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

Project H-1				Project H-2				Project H-3			
Yes	b0328.1			Yes	b0328.1			Yes	b0328.1		
51	Build new Meadowbrook-Loudon 500kV circuit			51	Build new Meadowbrook-Loudon 500kV circuit			51	Build new Meadowbrook-Loudon 500kV circuit		
16.8125%	(30 of 50 miles)			16.8125%	(30 of 50 miles)			16.8125%	(30 of 50 miles)		
1.5				1.5				1.5			
17.9778%	line 2101 v11			17.9778%	Line 2030 & 559 v12 & v13			17.9778%	Line 580 - Phase 1		
21,850,320				45,089,768				13,581,000			
428,438				884,113				266,294			
6				12				7			
Beginning	Depreciation	Ending	Rev Req	Beginning	Depreciation	Ending	Rev Req	Beginning	Depreciation	Ending	Rev Req
21,850,320	232,070	21,618,250		45,089,768	36,838	45,052,930		13,581,000	122,051	13,458,949	1,163,866
21,850,320	232,070	21,618,250		45,089,768	36,838	45,052,930		13,581,000	122,051	13,458,949	1,163,866
21,618,250	428,438	21,189,812	4,026,995	45,052,930	884,113	44,168,817	8,384,327	13,581,000	122,051	13,458,949	1,163,866
21,618,250	428,438	21,189,812	4,276,414	45,052,930	884,113	44,168,817	8,904,172	13,581,000	122,051	13,458,949	1,236,074

	3,941,492	8,206,825	-
	4,174,814	8,693,163	-
	4,026,995	8,384,327	1,163,866
	4,276,414	8,904,172	1,236,074
	85,503	177,502	1,163,866
	101,600	211,009	1,236,074
	-	-	-

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

Project H-4				Project H-5				Project H-6			
Yes 51 16.8125% 1.5 17.9778% 11,317,500 221,912 4	b0328.1 Build new Meadowbrook-Loudon 500kV circuit (30 of 50 miles) Line 124			Yes 51 16.8125% 1.5 17.9778% 14,682,570 287,894 6	b0328.1 Build new Meadowbrook-Loudon 500kV circuit (30 of 50 miles) Line 114			Yes 51 16.8125% 1.5 17.9778% 16,900,800 331,388 9	b0328.1 Build new Meadowbrook-Loudon 500kV circuit (30 of 50 miles) Clevenger DP/580		
Beginning	Depreciation	Ending	Rev Req	Beginning	Depreciation	Ending	Rev Req	Beginning	Depreciation	Ending	Rev Req
11,317,500	157,188	11,160,313	1,495,614	14,682,570	155,942	14,526,628	1,485,952	16,900,800	96,655	16,804,145	923,042
11,317,500	157,188	11,160,313	1,588,382	14,682,570	155,942	14,526,628	1,578,135	16,900,800	96,655	16,804,145	980,319

	-		-
	1,495,614		1,485,952
	1,588,382		1,578,135
	1,495,614		1,485,952
	1,588,382		1,578,135
	-		-
	-		-

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

Project H-10				Project I-1				Project I-2A			
Yes	b0328.4			Yes	b0329			Yes	b0329		
51	Upgrade Loudoun 500 kV Substation			51	Carson-Suffolk 500 kV line +			51	Carson-Suffolk 500 kV line +		
16.8125%				16.8125%	Suffolk 500/230 # 2 transformer +			16.8125%	Suffolk 500/230 # 2 transformer +		
1.5				1.5	Suffolk - Thrasher 230kV line			1.5	Suffolk - Thrasher 230kV line		
17.9778%				17.9778%				17.9778%			
-				2,434,850	Cost associated with below 500 kV elements.			-	Cost associated with below 500 kV elements.		
-				47,742				-			
-				12				-			
Beginning	Depreciation	Ending	Rev Req	Beginning	Depreciation	Ending	Rev Req	Beginning	Depreciation	Ending	Rev Req
				2,434,850	1,989	2,432,861					
				2,434,850	1,989	2,432,861					
				2,432,861	47,742	2,385,119	452,754				
				2,432,861	47,742	2,385,119	480,826				

-	-	452,754	-
-	-	480,826	-
-	-	452,754	-
-	-	480,826	-
-	-	-	-
-	-	-	-

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	b0329			Yes	b0512			No	b0512		
51	Carson-Suffolk 500 kV line +			51	MAPP Project -- Dominion Portion			51	Loudoun Bank # 1 transformer replacement		
16.8125%	Suffolk 500/230 # 2 transformer +			16.8125%				16.8125%			
1.5	Suffolk - Thrasher 230kV line			1.5				1.5			
17.9778%				17.9778%				17.9778%			
-	Cost associated with Regional Facilities and Necessary Lower Voltage Facilities.			-				13,599,981			
				-				266,666			
				-				12			
Beginning	Depreciation	Ending	Rev Req	Beginning	Depreciation	Ending	Rev Req	Beginning	Depreciation	Ending	Rev Req
								13,599,981	11,111	13,588,870	
								13,599,981	11,111	13,588,870	
								13,588,870	266,666	13,322,204	2,528,882
								13,588,870	266,666	13,322,204	2,685,677

			2,602,741
			2,756,979
			2,528,882
			2,685,677
			(73,859)
			(71,302)
			-
			-

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

Project K-2				Project L-1a				Project L-1b			
No 51 16.8125% 1.5 17.9778% 14,628,162 286,827 5	Loudoun Bank # 2 transformer replacement			No 51 16.8125% 1.5 17.9778% 10,714,404 210,086 7	Ox Bank # 1 transformer replacement			No 51 16.8125% 1.5 17.9778% 3,072,185 60,239 12	Ox Bank # 1 transformer spare		
Beginning	Depreciation	Ending	Rev Req	Beginning	Depreciation	Ending	Rev Req	Beginning	Depreciation	Ending	Rev Req
				10,714,404	96,290	10,618,114		3,072,185	2,510	3,069,675	
				10,714,404	96,290	10,618,114		3,072,185	2,510	3,069,675	
14,628,162	179,267	14,448,895	1,706,950	10,618,114	210,086	10,408,028	1,977,599	3,069,675	60,239	3,009,436	571,265
14,628,162	179,267	14,448,895	1,812,835	10,618,114	210,086	10,408,028	2,100,107	3,069,675	60,239	3,009,436	606,685

	1,767,522	1,879,065	507,152
	1,872,316	1,990,319	537,206
	1,706,950	1,977,599	571,265
	1,812,835	2,100,107	606,685
	(60,571)	98,534	64,113
	(59,481)	109,788	69,478
	-	-	-

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

Project L-2				Project M				Project N			
No 51 16.8125% 1.5 17.9778% 11,501,538 225,520 3	Ox Bank # 2 transformer replacement			No 51 16.8125% 1.5 17.9778% 16,538,028 324,275 6	Yadkin Bank # 2 transformer replacement			No 51 16.8125% 1.5 17.9778% 18,478,422 362,322 5	Carson Bank # 1 transformer replacement		
Beginning	Depreciation	Ending	Rev Req	Beginning	Depreciation	Ending	Rev Req	Beginning	Depreciation	Ending	Rev Req
11,501,538	178,537	11,323,001		16,538,028	175,649	16,362,379	1,673,733	18,478,422	226,451	18,251,971	2,156,234
11,501,538	178,537	11,323,001		16,538,028	175,649	16,362,379	1,777,567	18,478,422	226,451	18,251,971	2,289,989
11,323,001	225,520	11,097,481	2,110,245	16,538,028	175,649	16,362,379	1,673,733	18,478,422	226,451	18,251,971	2,156,234
11,323,001	225,520	11,097,481	2,240,876	16,538,028	175,649	16,362,379	1,777,567	18,478,422	226,451	18,251,971	2,289,989

	1,852,017	1,760,262	2,055,473
	1,961,590	1,864,627	2,177,340
	2,110,245	1,673,733	2,156,234
	2,240,876	1,777,567	2,289,989
	258,228	(86,529)	100,761
	279,287	(87,060)	112,649
	-	-	-

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 16.8125% 1.5 17.9778%	Lexington Bank # 1 transformer replacement			No 51 16.8125% 1.5 17.9778%	Dooms Bank # 7 transformer replacement			No 51 16.8125% 1.5 17.9778%	Valley Bank # 1 transformer replacement		
-				-				11,725,664			
-				-				229,915			
-				-				12			
Beginning	Depreciation	Ending	Rev Req	Beginning	Depreciation	Ending	Rev Req	Beginning	Depreciation	Ending	Rev Req
								11,725,664	9,580	11,716,084	91,687
								11,725,664	9,580	11,716,084	97,378

	64,709		126,029		1,286,066
	68,547		133,506		1,362,315
	-		-		91,687
	-		-		97,378
	(64,709)		(126,029)		(1,194,379)
	(68,547)		(133,506)		(1,264,937)
	-		-		-
	-		-		-

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

Project T-1				Project T-2				Project U-1			
Yes	b0768			Yes	b0768			Yes	b0453.1		
51	Glen Carlyn Line 251 GIB substation project			51	Glen Carlyn Line 251 GIB substation project			51	Convert Remington - Sowego		
16.8125%				16.8125%				16.8125%	115kV to 230kV		
1.25	Loop Line 251 Idylwood -- Arlington into			1.25	Loop Line 251 Idylwood -- Arlington into			1.25			
17.7836%	the GIS sub			17.7836%	the GIS sub			17.7836%			
226,781				-				1,498,280			
4,447				-				29,378			
6				-				9			
Beginning	Depreciation	Ending	Rev Req	Beginning	Depreciation	Ending	Rev Req	Beginning	Depreciation	Ending	Rev Req
226,781	2,409	224,372	22,951	-	-	-	-	1,498,280	8,569	1,489,711	81,829
226,781	2,409	224,372	24,138	-	-	-	-	1,498,280	8,569	1,489,711	86,060

1,932,054	386,411	81,829
2,027,512	405,502	86,060
22,951	-	81,829
24,138	-	86,060
(1,909,103)	(386,411)	81,829
(2,003,374)	(405,502)	86,060
-	-	-
-	-	-

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

Project U-2				Project V				Project W			
Yes	b0453.2			Yes	b0337			Yes	b0467.2		
51	Add Sowego - Gainesville 230 kV			51	Build Lexington 230kV ring bus			51	Reconductor the Dickerson - Pleasant View 230 kV circuit		
16.8125%				16.8125%				16.8125%			
1.25				1.25				1.25			
17.7836%				17.7836%				17.7836%			
-				6,407,258				-			
-				125,633				-			
-				3				-			
Beginning	Depreciation	Ending	Rev Req	Beginning	Depreciation	Ending	Rev Req	Beginning	Depreciation	Ending	Rev Req
				6,407,258	99,459	6,307,799					
				6,407,258	99,459	6,307,799					
-	-	-	-	6,307,799	125,633	6,182,166	1,175,572				
-	-	-	-	6,307,799	125,633	6,182,166	1,236,215				

		1,152,534	
		1,209,388	
		1,175,572	
		1,236,215	
		23,038	
		26,827	
		-	
		-	
		-	

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

Project X				Project AA - 1				Project AB-2			
Yes	b0311			Yes	b0231			Yes	b0456		
51	Reconductor Idylwood to Arlington			51	Install 500 kV breakers and			51	Re-Conductor 9.4 miles of Edinburg - Mt. Jackson		
16.8125%	230 kV			16.8125%	500 kV bus work at Suffolk			16.8125%	115 kV		
1.25				0				0			
17.7836%				16.8125%				16.8125%			
3,196,608				21,756,777				4,839,985			
62,679				426,603				94,902			
8				11				11			
Beginning	Depreciation	Ending	Rev Req	Beginning	Depreciation	Ending	Rev Req	Beginning	Depreciation	Ending	Rev Req
3,196,608	23,504	3,173,104		21,756,777	53,325	21,703,452		4,839,985	11,863	4,828,122	
3,196,608	23,504	3,173,104		21,756,777	53,325	21,703,452		4,839,985	11,863	4,828,122	
3,173,104	62,679	3,110,425	590,888	21,703,452	426,603	21,276,848	4,039,640	4,828,122	94,902	4,733,221	898,653
3,173,104	62,679	3,110,425	621,397	21,703,452	426,603	21,276,848	4,039,640	4,828,122	94,902	4,733,221	898,653

	597,955	683,800	241,931
	627,398	683,800	241,931
	590,888	4,039,640	898,653
	621,397	4,039,640	898,653
	(7,067)	3,355,840	656,722
	(6,001)	3,355,840	656,722
	-	-	-

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

Project AC				Project AG				2009 Add-1			
Yes	b0227			Yes	b0455			Yes	B0453.3		
51	Install 500/230 kV transformer at Bristers;			51	Add 2nd Endless Cavems 230/115kV			51	Add Sowego 230/115/ kV transformer		
16.8125%	build new 230 kV Bristers- Gainesville circuit,			16.8125%	transformer			16.8125%			
0	upgrade two Loudoun - Brambleton circuits			0				1.25			
16.8125%				16.8125%				17.7836%			
21,403,678				3,554,673				3,355,513			
419,680				69,699				65,794			
6				5				9			
Beginning	Depreciation	Ending	Rev Req	Beginning	Depreciation	Ending	Rev Req	Beginning	Depreciation	Ending	Rev Req
21,403,678	227,327	21,176,351		3,554,673	43,562	3,511,111		3,355,513	19,190	3,336,323	
21,403,678	227,327	21,176,351		3,554,673	43,562	3,511,111		3,355,513	19,190	3,336,323	
21,176,351	419,680	20,756,671	3,944,680	3,511,111	69,699	3,441,411	654,147	3,336,323	65,794	3,270,529	621,184
21,176,351	419,680	20,756,671	3,944,680	3,511,111	69,699	3,441,411	654,147	3,336,323	65,794	3,270,529	653,262

Recombine AC from AC-1a and AC-1b						
AC-1a	plus	AC-1b	equals	AC		
3,088,161.14		684,986.85		3,773,148	403,037	253,070
3,088,161.14		684,986.85		3,773,148	403,037	265,560
				3,944,680	654,147	621,184
				3,944,680	654,147	653,262
				171,532	251,110	368,114
				171,532	251,110	387,702
				-	-	-
				-	-	-

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

2009 Add-6				Project AJ				If Yes for Schedule 12 Include in this Total.	If No for Schedule 12 include in this Sum.	
Yes	B0837			Yes	B0327				Annual Revenue Requirement including Incentive if Applicable	Annual Revenue Requirement excluding Incentive
51	At Mt. Storm, replace the existing MOD on the 500 kV side of the transformer with a circuit breaker			51	Build 2nd Harrisonburg - Valley 230 kV					
16.8125%				16.8125%						
0				0						
16.8125%				16.8125%						
779,172				6,115,414						
15,278				119,910						
6				7						
Beginning	Depreciation	Ending	Rev Req	Beginning	Depreciation	Ending	Rev Req	Total	Sum	Sum
779,172	8,276	770,896								
779,172	8,276	770,896								
770,896	15,278	755,619	143,601	6,115,414	54,959	6,060,455	524,079	34,554,093		24,860,023
770,896	15,278	755,619	143,601	6,115,414	54,959	6,060,455	524,079	35,800,030	26,277,208	

		104,560				682,761				
		104,560				682,761				
		143,601				524,079				
		143,601				524,079				
		39,041				(158,681)				
		39,041				(158,681)				
		-				-				
		-				-				

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 8th day of January, 2013.

/s/ _____
Jesse Halpern

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