

### **What is my cost basis for shares I exchanged for cash during the merger?**

You should refer to your records to determine the purchase dates and prices for Dominion stock exchanged for cash during the merger. As a general rule, if you acquired shares of Dominion stock at different times or at different prices, you should treat the earliest shares acquired as the first shares sold for purposes of determining the cost basis and holding period of the Dominion stock exchanged for cash. However, if you made an adequate identification (according to IRS rules) of the specific shares you wanted to exchange for cash, you should use your cost basis and holding period in the shares that you identified in computing your gain or loss on the sale. For further information we recommend you consult your tax advisor.

### **I received a new stock certificate for the same number of shares as my old stock certificate(s) – a share for share exchange. Does this affect my taxes?**

You will not recognize any taxable gain or loss on the exchange of Dominion stock for new Dominion stock. The cost basis and holding period for the new Dominion stock carry forward from the shares exchanged.

### **I misplaced the information sheet that was included with my 1099. How can I obtain a copy?**

The information that was included with your 1099 can also be found by [clicking here](#).

### **I am a stock broker. How do I obtain tax information related to the merger?**

Please refer to your CCH Capital Changes Reporter for counsel's opinion on taxability for the merger of Dominion Resources, Inc. and Consolidated Natural Gas Company. You can also get information from our web site by clicking on [Dominion Merger Tax Information](#).

### **Where can I go for more information?**

For additional discussion of federal income tax consequences of the Dominion/CNG merger, please refer to the section entitled "Material U.S. Federal Income Tax Consequences" of the joint proxy statement/prospectus (FormS-4), filed with the SEC on May 24, 1999.