

## ENTRANCE FACILITY INSTALLATION FUNCTION

**Direct Cost**

Non-Recurring

RATE ELEMENT NAME: Cable Placement/Removal

(Back Up for Pages A.3 - A.54)

**CENTRAL OFFICE: SNVA11 1140 Mathilda Ave., Sunnyvale**

DESCRIPTION	LABOR RATE /UNIT (Directly Assigned)	# OF UNITS	TOTAL COST (A * B)
<b>Engineering per Placement/Removal</b>			
1 Outside Plant Engineer	\$84.95 /Hour	1	\$84.95
2 TIES Engineer	\$93.01 /Hour	2	\$186.02
3 Facility Equipment Engineer	\$97.98 /Hour	4	\$391.92
4 Engineering Aide	\$72.60 /Hour	2	\$145.20
5 <b>Subtotal</b>			\$808.09
<b>Vertical Placement/Removal per Floor</b>			
6 1st OSP Technician	\$64.94 /Hour	2	\$129.88
7 2nd OSP Technician	\$64.94 /Hour	2	\$129.88
8 Cost per Floor (Ln 6 + Ln 7)			\$259.76
9 Collocation Floor		1	
10 <b>Subtotal</b> (Ln 8 * Ln 9)			\$259.76
<b>Horizontal Placement/Removal per 50 Foot Increment</b>			
11 1st OSP Technician-Set Up	\$64.94 /Hour	0.5	\$32.47
12 2nd OSP Technician-Set Up	\$64.94 /Hour	0.5	\$32.47
13 Total Set Up (Ln 11 + Ln 12)			\$64.94
14 1st OSP Tech-Each 50 Ft	\$64.94 /Hour	0.5	\$32.47
15 2nd OSP Tech-Each 50 Ft	\$64.94 /Hour	0.5	\$32.47
16 Cost per 50 Ft (Ln 14 + Ln 15)			\$64.94
17 Number of 50 Ft Increments		5	
18 Cost of Horizontal Pull Excluding Set Up (Ln 16 * Ln 17)			\$324.70
19 <b>Subtotal</b> (Ln 13 + Ln 18)			\$389.64
20 <b>Total Entrance Facility Installation Cost, Direct</b> (Lns 5+10+19)			\$1,457.49

**Sources**

See Narrative

93-162 WORKPAPERS

ENTRANCE FACILITY INSTALLATION FUNCTION

**Direct Cost**

Non-Recurring

RATE ELEMENT NAME: Cable Placement/Removal

(Back Up for Pages A.3 - A.54)

**CENTRAL OFFICE: SKTN01 345 N. San Joaquin, Stockton**

DESCRIPTION	LABOR RATE /UNIT (Directly Assigned)	# OF UNITS	TOTAL COST (A * B)
<b>Engineering per Placement/Removal</b>			
1 Outside Plant Engineer	\$84.95 /Hour	1	\$84.95
2 TIES Engineer	\$93.01 /Hour	2	\$186.02
3 Facility Equipment Engineer	\$97.98 /Hour	4	\$391.92
4 Engineering Aide	\$72.60 /Hour	2	\$145.20
5 <b>Subtotal</b>			<b>\$808.09</b>
<b>Vertical Placement/Removal per Floor</b>			
6 1st OSP Technician	\$64.94 /Hour	2	\$129.88
7 2nd OSP Technician	\$64.94 /Hour	2	\$129.88
8 Cost per Floor (Ln 6 + Ln 7)			\$259.76
9 Collocation Floor		2	
10 <b>Subtotal(Ln 8 * Ln 9)</b>			<b>\$519.52</b>
<b>Horizontal Placement/Removal per 50 Foot Increment</b>			
11 1st OSP Technician-Set Up	\$64.94 /Hour	0.5	\$32.47
12 2nd OSP Technician-Set Up	\$64.94 /Hour	0.5	\$32.47
13 Total Set Up (Ln 11 + Ln 12)			\$64.94
14 1st OSP Tech-Each 50 Ft	\$64.94 /Hour	0.5	\$32.47
15 2nd OSP Tech-Each 50 Ft	\$64.94 /Hour	0.5	\$32.47
16 Cost per 50 Ft (Ln 14 + Ln 15)			\$64.94
17 Number of 50 Ft Increments		5	
18 Cost of Horizontal Pull Excluding Set Up (Ln 16 * Ln 17)			\$324.70
19 <b>Subtotal(Ln 13 + Ln 18)</b>			<b>\$389.64</b>
20 <b>Total Entrance Facility Installation Cost, Direct</b> (Lns 5+10+19)			<b>\$1,717.25</b>

**Sources**

See Narrative

93-162 WORKPAPERS

ENTRANCE FACILITY INSTALLATION FUNCTION

**Direct Cost**

Non-Recurring

RATE ELEMENT NAME: Cable Placement/Removal  
(Back Up for Pages A.3 - A.54)

**CENTRAL OFFICE: VNNY02 6803 Cedros, Van Nuys**

DESCRIPTION	LABOR RATE /UNIT (Directly Assigned)	# OF UNITS	TOTAL COST (A * B)
<b>Engineering per Placement/Removal</b>			
1 Outside Plant Engineer	\$84.95 /Hour	1	\$84.95
2 TIES Engineer	\$93.01 /Hour	2	\$186.02
3 Facility Equipment Engineer	\$97.98 /Hour	4	\$391.92
4 Engineering Aide	\$72.60 /Hour	2	\$145.20
5 <b>Subtotal</b>			\$808.09
<b>Vertical Placement/Removal per Floor</b>			
6 1st OSP Technician	\$64.94 /Hour	2	\$129.88
7 2nd OSP Technician	\$64.94 /Hour	2	\$129.88
8 Cost per Floor (Ln 6 + Ln 7)			\$259.76
9 Collocation Floor		1	
10 <b>Subtotal (Ln 8 * Ln 9)</b>			\$259.76
<b>Horizontal Placement/Removal per 50 Foot Increment</b>			
11 1st OSP Technician-Set Up	\$64.94 /Hour	0.5	\$32.47
12 2nd OSP Technician-Set Up	\$64.94 /Hour	0.5	\$32.47
13 Total Set Up (Ln 11 + Ln 12)			\$64.94
14 1st OSP Tech-Each 50 Ft	\$64.94 /Hour	0.5	\$32.47
15 2nd OSP Tech-Each 50 Ft	\$64.94 /Hour	0.5	\$32.47
16 Cost per 50 Ft (Ln 14 + Ln 15)			\$64.94
17 Number of 50 Ft Increments		2	
18 Cost of Horizontal Pull Excluding Set Up (Ln 16 * Ln 17)			\$129.88
19 <b>Subtotal (Ln 13 + Ln 18)</b>			\$194.82
20 <b>Total Entrance Facility Installation Cost Direct</b> (Lns 5+10+19)			\$1,262.67

**Sources**

See Narrative

93-162 WORKPAPERS

ENTRANCE FACILITY INSTALLATION FUNCTION

**Direct Cost**

Non-Recurring

RATE ELEMENT NAME: Cable Placement/Removal

(Back Up for Pages A.3 - A.54)

**CENTRAL OFFICE: WLAN01 2010 Century Park East, Century City**

DESCRIPTION	LABOR RATE /UNIT (Directly Assigned)	# OF UNITS	TOTAL COST (A * B)
<b>Engineering per Placement/Removal</b>			
1 Outside Plant Engineer	\$84.95 /Hour	1	\$84.95
2 TIES Engineer	\$93.01 /Hour	2	\$186.02
3 Facility Equipment Engineer	\$97.98 /Hour	4	\$391.92
4 Engineering Aide	\$72.60 /Hour	2	\$145.20
5 <b>Subtotal</b>			\$808.09
<b>Vertical Placement/Removal per Floor</b>			
6 1st OSP Technician	\$64.94 /Hour	2	\$129.88
7 2nd OSP Technician	\$64.94 /Hour	2	\$129.88
8 Cost per Floor (Ln 6 + Ln 7)			\$259.76
9 Collocation Floor		2	
10 <b>Subtotal (Ln 8 * Ln 9)</b>			\$519.52
<b>Horizontal Placement/Removal per 50 Foot Increment</b>			
11 1st OSP Technician-Set Up	\$64.94 /Hour	0.5	\$32.47
12 2nd OSP Technician-Set Up	\$64.94 /Hour	0.5	\$32.47
13 Total Set Up (Ln 11 + Ln 12)			\$64.94
14 1st OSP Tech-Each 50 Ft	\$64.94 /Hour	0.5	\$32.47
15 2nd OSP Tech-Each 50 Ft	\$64.94 /Hour	0.5	\$32.47
16 Cost per 50 Ft (Ln 14 + Ln 15)			\$64.94
17 Number of 50 Ft Increments		2	
18 Cost of Horizontal Pull Excluding Set Up (Ln 16 * Ln 17)			\$129.88
19 <b>Subtotal (Ln 13 + Ln 18)</b>			\$194.82
20 <b>Total Entrance Facility Installation Cost Direct</b> (Lns 5+10+19)			\$1,522.43

**Sources**

See Narrative

93-162 WORKPAPERS

ENTRANCE FACILITY INSTALLATION FUNCTION

**Direct Cost**

Non-Recurring

RATE ELEMENT NAME: Cable Placement/Removal  
(Back Up for Pages A.3 - A.54)

**CENTRAL OFFICE: WNCK11 1755 Locust St., Walnut Creek**

DESCRIPTION	LABOR RATE /UNIT (Directly Assigned)	# OF UNITS	TOTAL COST (A * B)
<b>Engineering per Placement/Removal</b>			
1 Outside Plant Engineer	\$84.95 /Hour	1	\$84.95
2 TIES Engineer	\$93.01 /Hour	2	\$186.02
3 Facility Equipment Engineer	\$97.98 /Hour	4	\$391.92
4 Engineering Aide	\$72.60 /Hour	2	\$145.20
5 <b>Subtotal</b>			\$808.09
<b>Vertical Placement/Removal per Floor</b>			
6 1st OSP Technician	\$64.94 /Hour	2	\$129.88
7 2nd OSP Technician	\$64.94 /Hour	2	\$129.88
8 Cost per Floor (Ln 6 + Ln 7)			\$259.76
9 Collocation Floor		1	
10 <b>Subtotal (Ln 8 * Ln 9)</b>			\$259.76
<b>Horizontal Placement/Removal per 50 Foot Increment</b>			
11 1st OSP Technician-Set Up	\$64.94 /Hour	0.5	\$32.47
12 2nd OSP Technician-Set Up	\$64.94 /Hour	0.5	\$32.47
13 Total Set Up (Ln 11 + Ln 12)			\$64.94
14 1st OSP Tech-Each 50 Ft	\$64.94 /Hour	0.5	\$32.47
15 2nd OSP Tech-Each 50 Ft	\$64.94 /Hour	0.5	\$32.47
16 Cost per 50 Ft (Ln 14 + Ln 15)			\$64.94
17 Number of 50 Ft Increments		2	
18 Cost of Horizontal Pull Excluding Set Up (Ln 16 * Ln 17)			\$129.88
19 <b>Subtotal (Ln 13 + Ln 18)</b>			\$194.82
20 <b>Total Entrance Facility Installation Cost Direct</b> (Lns 5+10+19)			\$1,262.67

**Sources**

See Narrative

# **APPENDIX B**

## **Cost Workpapers**

### **Entrance Facility Space Function**

# Entrance Facility Space Function

## Recurring Rate

	Rate Element Name #1 ANHM01	Rate Element Name #2 BKFD12	Rate Element Name #3 BRBN11	Rate Element Name #4 CMTN01	
1	TOTAL INVESTMENT: List Plant & Equip.	\$6,759.54	\$2,088.06	\$3,787.48	\$8,245.57
2	Land - Account 2111 - No Depreciation	\$377.38	\$114.85	\$180.49	\$475.83
3	Building - Account 2121 - 34.5 Yrs	\$5,175.00	\$1,575.00	\$2,475.00	\$6,525.00
4	Digital Circuit - Account 2232 - 11.75 Yrs	1081.88	360.63	1081.88	1081.88
5	Conduit - Account 2441 - 45.5	125.28	37.58	50.11	162.86
6		\$	\$	\$	\$
7		\$	\$	\$	\$
8		\$	\$	\$	\$
9		\$	\$	\$	\$
10		\$	\$	\$	\$
11		\$	\$	\$	\$
12		\$	\$	\$	\$
13	(State & Federal Income Taxes)	\$217.59	\$66.95	\$117.20	\$267.78
14	DEPRECIATION EXPENSE	\$244.79	\$77.15	\$164.84	\$284.77
15	COST OF MONEY (\$ Amount)	\$549.92	\$169.21	\$296.21	\$676.77
16	COST OF MONEY (Percentage)	8.14%	8.10%	7.82%	8.21%
17	FEDERAL INCOME TAX	\$170.81	\$52.56	\$92.00	\$210.21
18	STATE AND LOCAL INCOME TAX	\$46.78	\$14.39	\$25.20	\$57.57
19	OTHER TAX: List Taxes	See Admin	See Admin	See Admin	See Admin
20	List: Property Tax	See Admin	See Admin	See Admin	See Admin
21	MAINTENANCE EXPENSE	\$51.52	\$16.04	\$31.03	\$61.77
22	ADMIN and OTHER EXPENSE: List Expense	\$163.22	\$51.31	\$107.43	\$191.11
23	Sales - Account 6612	\$15.17	\$4.77	\$9.98	\$17.76
24	Product Advertising - Account 6613	\$0.11	\$0.03	\$0.07	\$0.13
25	Product Management - Account 6611	\$8.06	\$2.53	\$5.31	\$9.44
26	Customer Service - Account 6623	\$20.48	\$6.44	\$13.48	\$23.98
27	Operator Service - Account 6621	\$1.63	\$0.51	\$1.07	\$1.91
28	Number Service - Account 6622	\$9.03	\$2.84	\$5.94	\$10.57
29	Accounting - Account 6721	\$2.43	\$0.76	\$1.60	\$2.84
30	Human Resources - Account 6723	\$5.66	\$1.78	\$3.73	\$6.63
31	Motor Vehicle Exp - Account 6112	\$0.08	\$0.02	\$0.05	\$0.09
32	Land and Building Exp - Account 6121*	\$11.77	\$3.70	\$7.75	\$13.78
33	Gen Purpose Computer Exp - Account 6124	\$2.78	\$0.87	\$1.83	\$3.25
34	Network Administration - Account 6532	\$6.04	\$1.90	\$3.98	\$7.07
35	Testing - Account 6533	\$1.61	\$0.51	\$1.06	\$1.88
36	Plant Operations Admin - Acct 6534	\$11.74	\$3.69	\$7.73	\$13.75
37	Engineering - Account 6535	\$27.40	\$8.61	\$18.03	\$32.08
38	External Relations - Account 6722	\$1.80	\$0.56	\$1.18	\$2.10
39	Information Management - Account 6724	\$16.82	\$5.29	\$11.07	\$19.70
40	Procurement - Account 6726	\$2.47	\$0.78	\$1.63	\$2.89
41	Other Gen Admin - Account 6728.5	\$1.10	\$0.35	\$0.73	\$1.29
42	Analog Electronic Transfers - Account 6211.8	(\$2.49)	(\$0.78)	(\$1.64)	(\$2.91)
43	Digital Electronic Transfers - Account 6212.8	(\$0.55)	(\$0.17)	(\$0.37)	(\$0.65)
44	Electromechanical Transfers - Account 6215	(\$0.08)	(\$0.03)	(\$0.05)	(\$0.09)
45	Circuit Equipment Transfers - Account 6232.8	(\$1.79)	(\$0.56)	(\$1.18)	(\$2.09)
46	Underground Cable Transfers - Account 6422	(\$0.01)	(\$0.00)	(\$0.00)	(\$0.01)
47	Proport Taxes - Account 7240	\$19.18	\$6.03	\$12.62	\$22.45
48	Other Operating Taxes - Account 7240*	\$1.39	\$0.44	\$0.91	\$1.62
49	Amount Charged Constr. - Account 7340*	(\$4.15)	(\$1.31)	(\$2.73)	(\$4.86)
50	Official Company Services*	\$5.55	\$1.74	\$3.65	\$6.50
51	ANNUAL COST PER UNIT	\$1,227.04	\$380.66	\$716.71	\$1,482.20
52	MONTHLY COST PER UNIT	\$102.25	\$31.72	\$59.73	\$123.52
53	MONTHLY RATE PER UNIT	\$108.00	\$34.00	\$64.00	\$130.00
54	UNIT OF MEASUREMENT	Per Central Office	Per Central Office	Per Central Office	Per Central Office
55	RATIO: Rate / Direct Cost	1.22	1.24	1.26	1.21
56	RATIO: Rate / Unit Cost	1.06	1.07	1.07	1.05

**NOTES**

Line 32: Excludes 6121.1 (Land & Building Maintenance which is in the Building maintenance factor)

Line 48: Excludes 7240.1 (Property Taxes)

Line 48: Official Company Services is comprised of multiple accounts. See narrative for explanation.

# Entrance Facility Space Function

## Recurring Rate

	Rate Element Name #5 CNCR01	Rate Element Name #6 CNP01	Rate Element Name #7 ELSG12	Rate Element Name #8 ELTR11
1	TOTAL INVESTMENT: List Plant & Equip.	\$6,381.05	\$4,895.02	\$9,071.14
2	Land - Account 2111 - No Depreciation	\$399.26	\$300.81	\$530.52
3	Building - Account 2121 - 34.5 Yrs	\$5,475.00	\$4,125.00	\$7,275.00
4	Digital Circuit - Account 2232 - 11.75 Yrs	360.63	360.63	1081.88
5	Conduit - Account 2441 - 45.5	146.16	108.58	183.74
6		\$	\$	\$
7		\$	\$	\$
8		\$	\$	\$
9		\$	\$	\$
10		\$	\$	\$
11		\$	\$	\$
12		\$	\$	\$
13	(State & Federal Income Taxes)	\$211.95	\$161.76	\$295.67
14	DEPRECIATION EXPENSE	\$192.64	\$152.67	\$306.98
15	COST OF MONEY (\$ Amount)	\$535.68	\$408.82	\$747.25
16	COST OF MONEY (Percentage)	8.39%	8.35%	8.24%
17	FEDERAL INCOME TAX	\$166.38	\$126.98	\$232.10
18	STATE AND LOCAL INCOME TAX	\$45.57	\$34.78	\$63.57
19	OTHER TAX: List Taxes	See Admin	See Admin	See Admin
20	List: Property Tax	See Admin	See Admin	See Admin
21	MAINTENANCE EXPENSE	\$45.64	\$35.39	\$67.48
22	ADMIN and OTHER EXPENSE: List Expense	\$131.89	\$104.00	\$206.61
23	Sales - Account 6612	\$12.26	\$9.66	\$19.20
24	Product Advertising - Account 6613	\$0.09	\$0.07	\$0.14
25	Product Management - Account 6611	\$6.51	\$5.14	\$10.20
26	Customer Service - Account 6623	\$16.55	\$13.05	\$25.93
27	Operator Service - Account 6621	\$1.32	\$1.04	\$2.06
28	Number Service - Account 6622	\$7.30	\$5.75	\$11.43
29	Accounting - Account 6721	\$1.96	\$1.55	\$3.07
30	Human Resources - Account 6723	\$4.58	\$3.61	\$7.17
31	Motor Vehicle Exp - Account 6112	\$0.06	\$0.05	\$0.10
32	Land and Building Exp - Account 6121*	\$9.51	\$7.50	\$14.90
33	Gen Purpose Computer Exp - Account 6124	\$2.24	\$1.77	\$3.52
34	Network Administration - Account 6532	\$4.88	\$3.85	\$7.65
35	Testing - Account 6533	\$1.30	\$1.02	\$2.04
36	Plant Operations Admin - Acct 6534	\$9.49	\$7.48	\$14.86
37	Engineering - Account 6535	\$22.14	\$17.46	\$34.68
38	External Relations - Account 6722	\$1.45	\$1.15	\$2.27
39	Information Management - Account 6724	\$13.60	\$10.72	\$21.30
40	Procurement - Account 6726	\$2.00	\$1.57	\$3.13
41	Other Gen Admin - Account 6728.5	\$0.89	\$0.70	\$1.39
42	Analog Electronic Transfers - Account 6211.8	(\$2.01)	(\$1.59)	(\$3.15)
43	Digital Electronic Transfers - Account 6212.8	(\$0.45)	(\$0.35)	(\$0.70)
44	Electromechanical Transfers - Account 6215	(\$0.06)	(\$0.05)	(\$0.10)
45	Circuit Equipment Transfers - Account 6232.8	(\$1.44)	(\$1.14)	(\$2.26)
46	Underground Cable Transfers - Account 6422	(\$0.01)	(\$0.00)	(\$0.01)
47	Property Taxes - Account 7240	\$15.49	\$12.22	\$24.27
48	Other Operating Taxes - Account 7240*	\$1.12	\$0.88	\$1.76
49	Amount Charged Constr. - Account 7340*	(\$3.36)	(\$2.65)	(\$5.26)
50	Official Company Services*	\$4.48	\$3.54	\$7.02
51	ANNUAL COST PER UNIT	\$1,117.80	\$862.64	\$1,623.97
52	MONTHLY COST PER UNIT	\$93.15	\$71.89	\$135.33
53	MONTHLY RATE PER UNIT	\$98.00	\$76.00	\$143.00
54	UNIT OF MEASUREMENT	Per Central Office	Per Central Office	Per Central Office
55	RATIO: Rate / Direct Cost	1.19	1.20	1.21
56	RATIO: Rate / Unit Cost	1.05	1.06	1.06

**NOTES**

Line 32: Excludes 6121.1 (Land & Building Maintenance which is in the Building maintenance factor)

Line 48: Excludes 7240.1 (Property Taxes)

Line 48: Official Company Services is comprised of multiple accounts. See narrative for explanation.

# Entrance Facility Space Function

Recurring Rate

	Rate Element Name #9 FROK11	Rate Element Name #10 FRSN01	Rate Element Name #11 GLDL11	Rate Element Name #12 GRDN01	
1	TOTAL INVESTMENT: List Plant & Equip.	\$4,176.13	\$8,176.98	\$2,855.21	\$5,555.47
2	Land - Account 2111 - No Depreciation	\$229.71	\$377.38	\$142.20	\$344.56
3	Building - Account 2121 - 34.5 Yrs	\$3,150.00	\$5,175.00	\$1,950.00	\$4,725.00
4	Digital Circuit - Account 2232 - 11.75 Yrs	721.25	2524.38	721.25	360.63
5	Conduit - Account 2441 - 45.5	75.17	100.22	41.76	125.28
6		\$	\$	\$	\$
7		\$	\$	\$	\$
8		\$	\$	\$	\$
9		\$	\$	\$	\$
10		\$	\$	\$	\$
11		\$	\$	\$	\$
12		\$	\$	\$	\$
13	(State & Federal Income Taxes)	\$133.90	\$251.17	\$89.29	\$184.07
14	DEPRECIATION EXPENSE	\$154.31	\$366.85	\$118.77	\$170.43
15	COST OF MONEY (\$ Amount)	\$338.42	\$634.78	\$225.66	\$465.20
16	COST OF MONEY (Percentage)	8.10%	7.76%	7.90%	8.37%
17	FEDERAL INCOME TAX	\$105.11	\$197.17	\$70.09	\$144.49
18	STATE AND LOCAL INCOME TAX	\$28.79	\$54.00	\$19.20	\$39.58
19	OTHER TAX: List Taxes	See Admin	See Admin	See Admin	See Admin
20	List: Property Tax	See Admin	See Admin	See Admin	See Admin
21	MAINTENANCE EXPENSE	\$32.07	\$67.85	\$22.96	\$39.94
22	ADMIN and OTHER EXPENSE: List Expense	\$102.61	\$238.28	\$77.82	\$116.39
23	Sales - Account 6612	\$9.54	\$22.14	\$7.23	\$10.82
24	Product Advertising - Account 6613	\$0.07	\$0.16	\$0.05	\$0.08
25	Product Management - Account 6611	\$5.07	\$11.77	\$3.84	\$5.75
26	Customer Service - Account 6623	\$12.88	\$29.90	\$9.76	\$14.60
27	Operator Service - Account 6621	\$1.03	\$2.38	\$0.78	\$1.16
28	Number Service - Account 6622	\$5.68	\$13.18	\$4.31	\$6.44
29	Accounting - Account 6721	\$1.53	\$3.54	\$1.16	\$1.73
30	Human Resources - Account 6723	\$3.56	\$8.27	\$2.70	\$4.04
31	Motor Vehicle Exp - Account 6112	\$0.05	\$0.11	\$0.04	\$0.05
32	Land and Building Exp - Account 6121*	\$7.40	\$17.19	\$5.61	\$8.40
33	Gen Purpose Computer Exp - Account 6124	\$1.75	\$4.06	\$1.32	\$1.98
34	Network Administration - Account 6532	\$3.80	\$8.82	\$2.88	\$4.31
35	Testing - Account 6533	\$1.01	\$2.35	\$0.77	\$1.15
36	Plant Operations Admin - Acct 6534	\$7.38	\$17.14	\$5.60	\$8.37
37	Engineering - Account 6535	\$17.22	\$40.00	\$13.06	\$19.54
38	External Relations - Account 6722	\$1.13	\$2.62	\$0.86	\$1.28
39	Information Management - Account 6724	\$10.58	\$24.56	\$8.02	\$12.00
40	Procurement - Account 6726	\$1.55	\$3.61	\$1.18	\$1.76
41	Other Gen Admin - Account 6728.5	\$0.69	\$1.61	\$0.53	\$0.79
42	Analog Electronic Transfers - Account 6211.8	(\$1.56)	(\$3.63)	(\$1.19)	(\$1.77)
43	Digital Electronic Transfers - Account 6212.8	(\$0.35)	(\$0.81)	(\$0.26)	(\$0.40)
44	Electromechanical Transfers - Account 6215	(\$0.05)	(\$0.12)	(\$0.04)	(\$0.06)
45	Circuit Equipment Transfers - Account 6232.8	(\$1.12)	(\$2.61)	(\$0.85)	(\$1.27)
46	Underground Cable Transfers - Account 6422	(\$0.00)	(\$0.01)	(\$0.00)	(\$0.00)
47	Propert Taxes - Account 7240	\$12.05	\$27.99	\$9.14	\$13.67
48	Other Operating Taxes - Account 7240*	\$0.87	\$2.03	\$0.66	\$0.99
49	Amount Charged Constr. - Account 7340*	(\$2.61)	(\$6.06)	(\$1.98)	(\$2.96)
50	Official Company Services*	\$3.49	\$8.10	\$2.65	\$3.96
51	ANNUAL COST PER UNIT	\$761.31	\$1,558.93	\$534.50	\$976.03
52	MONTHLY COST PER UNIT	\$63.44	\$129.91	\$44.54	\$81.34
53	MONTHLY RATE PER UNIT	\$67.00	\$139.00	\$47.00	\$86.00
54	UNIT OF MEASUREMENT	Per Central Office	Per Central Office	Per Central Office	Per Central Office
55	RATIO: Rate / Direct Cost	1.22	1.26	1.24	1.20
56	RATIO: Rate / Unit Cost	1.06	1.07	1.06	1.06

**NOTES**

Line 32: Excludes 6121.1 (Land & Building Maintenance which is in the Building maintenance factor

Line 48: Excludes 7240.1 (Property Taxes)

Line 48: Official Company Services is comprised of multiple accounts. See narrative for explanation.

# Entrance Facility Space Function

Recurring Rate

	Rate Element Name #13 HYWR11	Rate Element Name #14 IRVN11	Rate Element Name #15 LSAN01-03	Rate Element Name #16 LSAN07	
1	TOTAL INVESTMENT: List Plant & Equip.	\$5,225.25	\$7,536.85	\$11,207.47	\$8,032.19
2	Land - Account 2111 - No Depreciation	\$322.69	\$475.83	\$601.62	\$508.64
3	Building - Account 2121 - 34.5 Yrs	\$4,425.00	\$6,525.00	\$8,250.00	\$6,975.00
4	Digital Circuit - Account 2232 - 11.75 Yrs	360.63	360.63	2163.75	360.63
5	Conduit - Account 2441 - 45.5	116.93	175.39	192.1	187.92
6		\$	\$	\$	\$
7		\$	\$	\$	\$
8		\$	\$	\$	\$
9		\$	\$	\$	\$
10		\$	\$	\$	\$
11		\$	\$	\$	\$
12		\$	\$	\$	\$
13	(State & Federal Income Taxes)	\$172.91	\$250.99	\$357.10	\$267.72
14	DEPRECIATION EXPENSE	\$161.55	\$223.74	\$427.39	\$237.06
15	COST OF MONEY (\$ Amount)	\$437.01	\$634.34	\$902.51	\$676.63
16	COST OF MONEY (Percentage)	8.36%	8.42%	8.05%	8.42%
17	FEDERAL INCOME TAX	\$135.73	\$197.03	\$280.32	\$210.16
18	STATE AND LOCAL INCOME TAX	\$37.18	\$53.96	\$76.78	\$57.56
19	OTHER TAX: List Taxes	See Admin	See Admin	See Admin	See Admin
20	List: Property Tax	See Admin	See Admin	See Admin	See Admin
21	MAINTENANCE EXPENSE	\$37.67	\$53.61	\$87.10	\$57.02
22	ADMIN and OTHER EXPENSE: List Expense	\$110.19	\$153.59	\$283.05	\$162.88
23	Sales - Account 6612	\$10.24	\$14.27	\$26.30	\$15.14
24	Product Advertising - Account 6613	\$0.07	\$0.10	\$0.19	\$0.11
25	Product Management - Account 6611	\$5.44	\$7.59	\$13.98	\$8.04
26	Customer Service - Account 6623	\$13.83	\$19.27	\$35.52	\$20.44
27	Operator Service - Account 6621	\$1.10	\$1.53	\$2.83	\$1.63
28	Number Service - Account 6622	\$6.10	\$8.50	\$15.66	\$9.01
29	Accounting - Account 6721	\$1.64	\$2.28	\$4.21	\$2.42
30	Human Resources - Account 6723	\$3.82	\$5.33	\$9.82	\$5.65
31	Motor Vehicle Exp - Account 6112	\$0.05	\$0.07	\$0.13	\$0.08
32	Land and Building Exp - Account 6121*	\$7.95	\$11.08	\$20.42	\$11.75
33	Gen Purpose Computer Exp - Account 6124	\$1.88	\$2.61	\$4.82	\$2.77
34	Network Administration - Account 6532	\$4.08	\$5.68	\$10.48	\$6.03
35	Testing - Account 6533	\$1.09	\$1.51	\$2.79	\$1.60
36	Plant Operations Admin - Acct 6534	\$7.93	\$11.05	\$20.36	\$11.72
37	Engineering - Account 6535	\$18.50	\$25.78	\$47.51	\$27.34
38	External Relations - Account 6722	\$1.21	\$1.69	\$3.12	\$1.79
39	Information Management - Account 6724	\$11.36	\$15.83	\$29.18	\$16.79
40	Procurement - Account 6726	\$1.67	\$2.33	\$4.29	\$2.47
41	Other Gen Admin - Account 6728.5	\$0.74	\$1.04	\$1.91	\$1.10
42	Analog Electronic Transfers - Account 6211.8	(\$1.68)	(\$2.34)	(\$4.32)	(\$2.48)
43	Digital Electronic Transfers - Account 6212.8	(\$0.37)	(\$0.52)	(\$0.96)	(\$0.55)
44	Electromechanical Transfers - Account 6215	(\$0.05)	(\$0.08)	(\$0.14)	(\$0.08)
45	Circuit Equipment Transfers - Account 6232.8	(\$1.21)	(\$1.68)	(\$3.10)	(\$1.78)
46	Underground Cable Transfers - Account 6422	(\$0.00)	(\$0.01)	(\$0.01)	(\$0.01)
47	Property Taxes - Account 7240	\$12.95	\$18.04	\$33.25	\$19.14
48	Other Operating Taxes - Account 7240*	\$0.94	\$1.31	\$2.41	\$1.38
49	Amount Charged Constr. - Account 7340*	(\$2.80)	(\$3.91)	(\$7.20)	(\$4.14)
50	Official Company Services*	\$3.75	\$5.22	\$9.62	\$5.54
51	ANNUAL COST PER UNIT	\$919.33	\$1,316.27	\$2,057.15	\$1,401.31
52	MONTHLY COST PER UNIT	\$76.61	\$109.69	\$171.43	\$116.78
53	MONTHLY RATE PER UNIT	\$81.00	\$115.00	\$182.00	\$123.00
54	UNIT OF MEASUREMENT	Per Central Office	Per Central Office	Per Central Office	Per Central Office
55	RATIO: Rate / Direct Cost	1.20	1.19	1.23	1.19
56	RATIO: Rate / Unit Cost	1.06	1.05	1.06	1.05

**NOTES**

Line 32: Excludes 6121.1 (Land & Building Maintenance which is in the Building maintenance factor)

Line 48: Excludes 7240.1 (Property Taxes)

Line 48: Official Company Services is comprised of multiple accounts. See narrative for explanation.

# Entrance Facility Space Function

Recurring Rate

	Rate Element Name #17 MTVW11	Rate Element Name #18 OKLD03	Rate Element Name #19 ORNG14	Rate Element Name #20 PLAL02
1	TOTAL INVESTMENT: List Plant & Equip.	\$6,157.50	\$12,459.79	\$3,185.44
2	Land - Account 2111 - No Depreciation	\$360.97	\$590.68	\$164.08
3	Building - Account 2121 - 34.5 Yrs	\$4,950.00	\$8,100.00	\$2,250.00
4	Digital Circuit - Account 2232 - 11.75 Yrs	721.25	3606.25	721.25
5	Conduit - Account 2441 - 45.5	125.28	162.86	50.11
6		\$	\$	\$
7		\$	\$	\$
8		\$	\$	\$
9		\$	\$	\$
10		\$	\$	\$
11		\$	\$	\$
12		\$	\$	\$
13	(State & Federal Income Taxes)	\$200.83	\$385.10	\$100.44
14	DEPRECIATION EXPENSE	\$207.61	\$545.01	\$127.66
15	COST OF MONEY (\$ Amount)	\$507.56	\$973.27	\$253.85
16	COST OF MONEY (Percentage)	8.24%	7.81%	7.97%
17	FEDERAL INCOME TAX	\$157.65	\$302.30	\$78.85
18	STATE AND LOCAL INCOME TAX	\$43.18	\$82.80	\$21.59
19	OTHER TAX: List Taxes	See Admin	See Admin	See Admin
20	List: Property Tax	See Admin	See Admin	See Admin
21	MAINTENANCE EXPENSE	\$45.73	\$102.29	\$25.24
22	ADMIN and OTHER EXPENSE: List Expense	\$139.81	\$355.01	\$84.02
23	Sales - Account 6612	\$12.99	\$32.99	\$7.81
24	Product Advertising - Account 6613	\$0.09	\$0.24	\$0.06
25	Product Management - Account 6611	\$6.91	\$17.53	\$4.15
26	Customer Service - Account 6623	\$17.54	\$44.55	\$10.54
27	Operator Service - Account 6621	\$1.40	\$3.55	\$0.84
28	Number Service - Account 6622	\$7.73	\$19.64	\$4.65
29	Accounting - Account 6721	\$2.08	\$5.28	\$1.25
30	Human Resources - Account 6723	\$4.85	\$12.32	\$2.92
31	Motor Vehicle Exp - Account 6112	\$0.07	\$0.17	\$0.04
32	Land and Building Exp - Account 6121*	\$10.08	\$25.61	\$6.08
33	Gen Purpose Computer Exp - Account 6124	\$2.38	\$6.04	\$1.43
34	Network Administration - Account 6532	\$5.17	\$13.14	\$3.11
35	Testing - Account 6533	\$1.38	\$3.50	\$0.83
36	Plant Operations Admin - Acct 6534	\$10.06	\$25.54	\$6.04
37	Engineering - Account 6535	\$23.47	\$59.59	\$14.10
38	External Relations - Account 6722	\$1.54	\$3.91	\$0.93
39	Information Management - Account 6724	\$14.41	\$36.59	\$8.66
40	Procurement - Account 6726	\$2.12	\$5.37	\$1.27
41	Other Gen Admin - Account 6728.5	\$0.94	\$2.40	\$0.57
42	Analog Electronic Transfers - Account 6211.8	(\$2.13)	(\$5.41)	(\$1.28)
43	Digital Electronic Transfers - Account 6212.8	(\$0.48)	(\$1.21)	(\$0.29)
44	Electromechanical Transfers - Account 6215	(\$0.07)	(\$0.17)	(\$0.04)
45	Circuit Equipment Transfers - Account 6232.8	(\$1.53)	(\$3.88)	(\$0.92)
46	Underground Cable Transfers - Account 6422	(\$0.01)	(\$0.01)	(\$0.00)
47	Propert Taxes - Account 7240	\$16.42	\$41.71	\$9.87
48	Other Operating Taxes - Account 7240*	\$1.19	\$3.02	\$0.71
49	Amount Charged Constr. - Account 7340*	(\$3.56)	(\$9.03)	(\$2.14)
50	Official Company Services*	\$4.75	\$12.07	\$2.86
51	ANNUAL COST PER UNIT	\$1,101.54	\$2,360.68	\$591.21
52	MONTHLY COST PER UNIT	\$91.80	\$196.72	\$49.27
53	MONTHLY RATE PER UNIT	\$97.00	\$210.00	\$52.00
54	UNIT OF MEASUREMENT	Per Central Office	Per Central Office	Per Central Office
55	RATIO: Rate / Direct Cost	1.21	1.26	1.23
56	RATIO: Rate / Unit Cost	1.06	1.07	1.06

**NOTES**

Line 32: Excludes 6121.1 (Land & Building Maintenance which is in the Building maintenance factor

Line 48: Excludes 7240.1 (Property Taxes)

Line 48: Official Company Services is comprised of multiple accounts. See narrative for explanation.

# Entrance Facility Space Function

Recurring Rate

	Rate Element Name #21 PLAL12	Rate Element Name #22 PLTN13	Rate Element Name #23 PSDN11	Rate Element Name #24 RILT11	
1	TOTAL INVESTMENT: List Plant & Equip.	\$3,408.98	\$5,555.57	\$4,234.55	\$3,904.33
2	Land - Account 2111 - No Depreciation	\$202.36	\$344.56	\$257.05	\$235.18
3	Building - Account 2121 - 34.5 Yrs	\$2,775.00	\$4,725.00	\$3,525.00	\$3,225.00
4	Digital Circuit - Account 2232 - 11.75 Yrs	360.63	360.63	360.63	360.63
5	Conduit - Account 2441 - 45.5	70.99	125.38	91.87	83.52
6		\$	\$	\$	\$
7		\$	\$	\$	\$
8		\$	\$	\$	\$
9		\$	\$	\$	\$
10		\$	\$	\$	\$
11		\$	\$	\$	\$
12		\$	\$	\$	\$
13	(State & Federal Income Taxes)	\$111.57	\$184.07	\$139.45	\$128.30
14	DEPRECIATION EXPENSE	\$112.69	\$170.43	\$134.90	\$126.02
15	COST OF MONEY (\$ Amount)	\$281.97	\$465.20	\$352.44	\$324.26
16	COST OF MONEY (Percentage)	8.27%	8.37%	8.32%	8.31%
17	FEDERAL INCOME TAX	\$87.58	\$144.49	\$109.47	\$100.72
18	STATE AND LOCAL INCOME TAX	\$23.99	\$39.58	\$29.98	\$27.58
19	OTHER TAX: List Taxes	See Admin	See Admin	See Admin	See Admin
20	List: Property Tax	See Admin	See Admin	See Admin	See Admin
21	MAINTENANCE EXPENSE	\$25.14	\$39.94	\$30.84	\$28.56
22	ADMIN and OTHER EXPENSE: List Expense	\$76.10	\$116.39	\$91.60	\$85.40
23	Sales - Account 6612	\$7.07	\$10.82	\$8.51	\$7.94
24	Product Advertising - Account 6613	\$0.05	\$0.08	\$0.06	\$0.06
25	Product Management - Account 6611	\$3.76	\$5.75	\$4.52	\$4.22
26	Customer Service - Account 6623	\$9.55	\$14.60	\$11.49	\$10.72
27	Operator Service - Account 6621	\$0.76	\$1.16	\$0.92	\$0.85
28	Number Service - Account 6622	\$4.21	\$6.44	\$5.07	\$4.72
29	Accounting - Account 6721	\$1.13	\$1.73	\$1.36	\$1.27
30	Human Resources - Account 6723	\$2.64	\$4.04	\$3.18	\$2.96
31	Motor Vehicle Exp - Account 6112	\$0.04	\$0.05	\$0.04	\$0.04
32	Land and Building Exp - Account 6121*	\$5.49	\$8.40	\$6.61	\$6.16
33	Gen Purpose Computer Exp - Account 6124	\$1.30	\$1.98	\$1.56	\$1.45
34	Network Administration - Account 6532	\$2.82	\$4.31	\$3.39	\$3.16
35	Testing - Account 6533	\$0.75	\$1.15	\$0.90	\$0.84
36	Plant Operations Admin - Acct 6534	\$5.47	\$8.37	\$6.59	\$6.14
37	Engineering - Account 6535	\$12.77	\$19.54	\$15.38	\$14.33
38	External Relations - Account 6722	\$0.84	\$1.28	\$1.01	\$0.94
39	Information Management - Account 6724	\$7.84	\$12.00	\$9.44	\$8.80
40	Procurement - Account 6726	\$1.15	\$1.76	\$1.39	\$1.29
41	Other Gen Admin - Account 6728.5	\$0.51	\$0.79	\$0.62	\$0.58
42	Analog Electronic Transfers - Account 6211.8	(\$1.16)	(\$1.77)	(\$1.40)	(\$1.30)
43	Digital Electronic Transfers - Account 6212.8	(\$0.26)	(\$0.40)	(\$0.31)	(\$0.29)
44	Electromechanical Transfers - Account 6215	(\$0.04)	(\$0.06)	(\$0.04)	(\$0.04)
45	Circuit Equipment Transfers - Account 6232.8	(\$0.83)	(\$1.27)	(\$1.00)	(\$0.93)
46	Underground Cable Transfers - Account 6422	(\$0.00)	(\$0.00)	(\$0.00)	(\$0.00)
47	Propert Taxes - Account 7240	\$8.94	\$13.67	\$10.76	\$10.03
48	Other Operating Taxes - Account 7240*	\$0.65	\$0.99	\$0.78	\$0.73
49	Amount Charged Constr. - Account 7340*	(\$1.94)	(\$2.96)	(\$2.33)	(\$2.17)
50	Official Company Services*	\$2.59	\$3.96	\$3.11	\$2.90
51	ANNUAL COST PER UNIT	\$607.47	\$976.03	\$749.23	\$692.54
52	MONTHLY COST PER UNIT	\$50.62	\$81.34	\$62.44	\$57.71
53	MONTHLY RATE PER UNIT	\$53.00	\$86.00	\$66.00	\$61.00
54	UNIT OF MEASUREMENT	Per Central Office	Per Central Office	Per Central Office	Per Central Office
55	RATIO: Rate / Direct Cost	1.20	1.20	1.20	1.21
56	RATIO: Rate / Unit Cost	1.05	1.06	1.06	1.06

**NOTES**

Line 32: Excludes 6121.1 (Land & Building Maintenance which is in the Building maintenance factor

Line 48: Excludes 7240.1 (Property Taxes)

Line 48: Official Company Services is comprised of multiple accounts. See narrative for explanation.

# Entrance Facility Space Function

## Recurring Rate

	Rate Element Name #25 SCRM01	Rate Element Name #26 SCRM02	Rate Element Name #27 SCRM03	Rate Element Name #28 SCRM11	
1	TOTAL INVESTMENT: List Plant & Equip.	\$8,964.45	\$2,855.21	\$3,904.33	\$5,555.47
2	Land - Account 2111 - No Depreciation	\$546.93	\$142.20	\$235.18	\$344.56
3	Building - Account 2121 - 34.5 Yrs	\$7,500.00	\$1,950.00	\$3,225.00	\$4,725.00
4	Digital Circuit - Account 2232 - 11.75 Yrs	721.25	721.25	360.63	360.63
5	Conduit - Account 2441 - 45.5	196.27	41.76	83.52	125.28
6		\$	\$	\$	\$
7		\$	\$	\$	\$
8		\$	\$	\$	\$
9		\$	\$	\$	\$
10		\$	\$	\$	\$
11		\$	\$	\$	\$
12		\$	\$	\$	\$
13	(State & Federal Income Taxes)	\$295.64	\$89.29	\$128.30	\$184.07
14	DEPRECIATION EXPENSE	\$283.12	\$118.77	\$126.02	\$170.43
15	COST OF MONEY (\$ Amount)	\$747.17	\$225.66	\$324.26	\$465.20
16	COST OF MONEY (Percentage)	8.33%	7.90%	8.31%	8.37%
17	FEDERAL INCOME TAX	\$232.08	\$70.09	\$100.72	\$144.49
18	STATE AND LOCAL INCOME TAX	\$63.56	\$19.20	\$27.58	\$39.58
19	OTHER TAX: List Taxes	See Admin	See Admin	See Admin	See Admin
20	List: Property Tax	See Admin	See Admin	See Admin	See Admin
21	MAINTENANCE EXPENSE	\$65.09	\$22.96	\$28.56	\$39.94
22	ADMIN and OTHER EXPENSE: List Expense	\$192.50	\$77.82	\$85.40	\$116.39
23	Sales - Account 6612	\$17.89	\$7.23	\$7.94	\$10.82
24	Product Advertising - Account 6613	\$0.13	\$0.05	\$0.06	\$0.08
25	Product Management - Account 6611	\$9.51	\$3.84	\$4.22	\$5.75
26	Customer Service - Account 6623	\$24.15	\$9.76	\$10.72	\$14.60
27	Operator Service - Account 6621	\$1.92	\$0.78	\$0.85	\$1.16
28	Number Service - Account 6622	\$10.65	\$4.31	\$4.72	\$6.44
29	Accounting - Account 6721	\$2.86	\$1.16	\$1.27	\$1.73
30	Human Resources - Account 6723	\$6.68	\$2.70	\$2.96	\$4.04
31	Motor Vehicle Exp - Account 6112	\$0.09	\$0.04	\$0.04	\$0.05
32	Land and Building Exp - Account 6121*	\$13.89	\$5.61	\$6.16	\$8.40
33	Gen Purpose Computer Exp - Account 6124	\$3.28	\$1.32	\$1.45	\$1.98
34	Network Administration - Account 6532	\$7.12	\$2.88	\$3.16	\$4.31
35	Testing - Account 6533	\$1.90	\$0.77	\$0.84	\$1.15
36	Plant Operations Admin - Acct 6534	\$13.85	\$5.60	\$6.14	\$8.37
37	Engineering - Account 6535	\$32.31	\$13.06	\$14.33	\$19.54
38	External Relations - Account 6722	\$2.12	\$0.86	\$0.94	\$1.28
39	Information Management - Account 6724	\$19.84	\$8.02	\$8.80	\$12.00
40	Procurement - Account 6726	\$2.91	\$1.18	\$1.29	\$1.76
41	Other Gen Admin - Account 6728.5	\$1.30	\$0.53	\$0.58	\$0.79
42	Analog Electronic Transfers - Account 6211.8	(\$2.94)	(\$1.19)	(\$1.30)	(\$1.77)
43	Digital Electronic Transfers - Account 6212.8	(\$0.65)	(\$0.26)	(\$0.29)	(\$0.40)
44	Electromechanical Transfers - Account 6215	(\$0.09)	(\$0.04)	(\$0.04)	(\$0.06)
45	Circuit Equipment Transfers - Account 6232.8	(\$2.11)	(\$0.85)	(\$0.93)	(\$1.27)
46	Underground Cable Transfers - Account 6422	(\$0.01)	(\$0.00)	(\$0.00)	(\$0.00)
47	Propert Taxes - Account 7240	\$22.61	\$9.14	\$10.03	\$13.67
48	Other Operating Taxes - Account 7240*	\$1.64	\$0.66	\$0.73	\$0.99
49	Amount Charged Constr. - Account 7340*	(\$4.90)	(\$1.98)	(\$2.17)	(\$2.96)
50	Official Company Services*	\$6.55	\$2.65	\$2.90	\$3.96
51	ANNUAL COST PER UNIT	\$1,583.52	\$534.50	\$692.54	\$976.03
52	MONTHLY COST PER UNIT	\$131.96	\$44.54	\$57.71	\$81.34
53	MONTHLY RATE PER UNIT	\$139.00	\$47.00	\$61.00	\$86.00
54	UNIT OF MEASUREMENT	Per Central Office	Per Central Office	Per Central Office	Per Central Office
55	RATIO: Rate / Direct Cost	1.20	1.24	1.21	1.20
56	RATIO: Rate / Unit Cost	1.05	1.06	1.06	1.06

**NOTES**

Line 32: Excludes 6121.1 (Land & Building Maintenance which is in the Building maintenance factor

Line 48: Excludes 7240.1 (Property Taxes)

Line 48: Official Company Services is comprised of multiple accounts. See narrative for explanation.

# Entrance Facility Space Function

Recurring Rate

	Rate Element Name #29 SHOK01-04	Rate Element Name #30 SLNS01	Rate Element Name #31 SNAN01	Rate Element Name #32 SNAN11	
1	TOTAL INVESTMENT: List Plant & Equip.	\$3,904.33	\$1,320.92	\$5,438.62	\$2,253.18
2	Land - Account 2111 - No Depreciation	\$235.18	\$87.51	\$289.87	\$125.79
3	Building - Account 2121 - 34.5 Yrs	\$3,225.00	\$1,200.00	\$3,975.00	\$1,725.00
4	Digital Circuit - Account 2232 - 11.75 Yrs	360.63	0	1081.88	360.63
5	Conduit - Account 2441 - 45.5	83.52	33.41	91.87	41.76
6		\$	\$	\$	\$
7		\$	\$	\$	\$
8		\$	\$	\$	\$
9		\$	\$	\$	\$
10		\$	\$	\$	\$
11		\$	\$	\$	\$
12		\$	\$	\$	\$
13	(State & Federal Income Taxes)	\$128.30	\$44.62	\$172.97	\$72.53
14	DEPRECIATION EXPENSE	\$126.02	\$35.53	\$209.26	\$81.60
15	COST OF MONEY (\$ Amount)	\$324.26	\$112.76	\$437.16	\$183.31
16	COST OF MONEY (Percentage)	8.31%	8.54%	8.04%	8.14%
17	FEDERAL INCOME TAX	\$100.72	\$35.03	\$135.78	\$56.94
18	STATE AND LOCAL INCOME TAX	\$27.58	\$9.59	\$37.19	\$15.59
19	OTHER TAX: List Taxes	See Admin	See Admin	See Admin	See Admin
20	List: Property Tax	See Admin	See Admin	See Admin	See Admin
21	MAINTENANCE EXPENSE	\$28.56	\$9.11	\$42.41	\$17.17
22	ADMIN and OTHER EXPENSE: List Expense	\$85.40	\$24.79	\$138.42	\$54.41
23	Sales - Account 6612	\$7.94	\$2.30	\$12.86	\$5.06
24	Product Advertising - Account 6613	\$0.06	\$0.02	\$0.09	\$0.04
25	Product Management - Account 6611	\$4.22	\$1.22	\$6.84	\$2.69
26	Customer Service - Account 6623	\$10.72	\$3.11	\$17.37	\$6.83
27	Operator Service - Account 6621	\$0.85	\$0.25	\$1.38	\$0.54
28	Number Service - Account 6622	\$4.72	\$1.37	\$7.66	\$3.01
29	Accounting - Account 6721	\$1.27	\$0.37	\$2.06	\$0.81
30	Human Resources - Account 6723	\$2.96	\$0.86	\$4.80	\$1.89
31	Motor Vehicle Exp - Account 6112	\$0.04	\$0.01	\$0.07	\$0.03
32	Land and Building Exp - Account 6121*	\$6.16	\$1.79	\$9.98	\$3.92
33	Gen Purpose Computer Exp - Account 6124	\$1.45	\$0.42	\$2.36	\$0.93
34	Network Administration - Account 6532	\$3.16	\$0.92	\$5.12	\$2.01
35	Testing - Account 6533	\$0.84	\$0.24	\$1.36	\$0.54
36	Plant Operations Admin - Acct 6534	\$6.14	\$1.78	\$9.96	\$3.91
37	Engineering - Account 6535	\$14.33	\$4.16	\$23.23	\$9.13
38	External Relations - Account 6722	\$0.94	\$0.27	\$1.52	\$0.60
39	Information Management - Account 6724	\$8.80	\$2.56	\$14.27	\$5.61
40	Procurement - Account 6726	\$1.29	\$0.38	\$2.10	\$0.82
41	Other Gen Admin - Account 6728.5	\$0.58	\$0.17	\$0.93	\$0.37
42	Analog Electronic Transfers - Account 6211.8	(\$1.30)	(\$0.38)	(\$2.11)	(\$0.83)
43	Digital Electronic Transfers - Account 6212.8	(\$0.29)	(\$0.08)	(\$0.47)	(\$0.18)
44	Electromechanical Transfers - Account 6215	(\$0.04)	(\$0.01)	(\$0.07)	(\$0.03)
45	Circuit Equipment Transfers - Account 6232.8	(\$0.93)	(\$0.27)	(\$1.51)	(\$0.60)
46	Underground Cable Transfers - Account 6422	(\$0.00)	(\$0.00)	(\$0.01)	(\$0.00)
47	Propert Taxes - Account 7240	\$10.03	\$2.91	\$16.26	\$6.39
48	Other Operating Taxes - Account 7240*	\$0.73	\$0.21	\$1.18	\$0.46
49	Amount Charged Constr. - Account 7340*	(\$2.17)	(\$0.63)	(\$3.52)	(\$1.38)
50	Official Company Services*	\$2.90	\$0.84	\$4.71	\$1.85
51	ANNUAL COST PER UNIT	\$692.54	\$226.81	\$1,000.22	\$409.02
52	MONTHLY COST PER UNIT	\$57.71	\$18.90	\$83.35	\$34.09
53	MONTHLY RATE PER UNIT	\$61.00	\$20.00	\$88.00	\$36.00
54	UNIT OF MEASUREMENT	Per Central Office	Per Central Office	Per Central Office	Per Central Office
55	RATIO: Rate / Direct Cost	1.21	1.19	1.23	1.22
56	RATIO: Rate / Unit Cost	1.06	1.06	1.06	1.06

- \* NOTES  
 Line 32: Excludes 6121.1 (Land & Building Maintenance which is in the Building maintenance factor)  
 Line 48: Excludes 7240.1 (Property Taxes)  
 Line 48: Official Company Services is comprised of multiple accounts. See narrative for explanation.

# Entrance Facility Space Function

Recurring Rate

	Rate Element Name #33 SNDG01	Rate Element Name #34 SNDG02	Rate Element Name #35 SNDG03	Rate Element Name #36 SNDG15	
1	TOTAL INVESTMENT: List Plant & Equip.	\$5,390.35	\$7,206.62	\$3,127.02	\$4,234.55
2	Land - Account 2111 - No Depreciation	\$333.62	\$453.95	\$136.73	\$257.05
3	Building - Account 2121 - 34.5 Yrs	\$4,575.00	\$6,225.00	\$1,875.00	\$3,525.00
4	Digital Circuit - Account 2232 - 11.75 Yrs	360.63	360.63	1081.88	360.63
5	Conduit - Account 2441 - 45.5	121.1	167.04	33.41	91.87
6		\$	\$	\$	\$
7		\$	\$	\$	\$
8		\$	\$	\$	\$
9		\$	\$	\$	\$
10		\$	\$	\$	\$
11		\$	\$	\$	\$
12		\$	\$	\$	\$
13	(State & Federal Income Taxes)	\$178.49	\$239.84	\$94.89	\$139.45
14	DEPRECIATION EXPENSE	\$165.99	\$214.85	\$147.07	\$134.90
15	COST OF MONEY (\$ Amount)	\$451.11	\$606.15	\$239.83	\$352.44
16	COST OF MONEY (Percentage)	8.37%	8.41%	7.67%	8.32%
17	FEDERAL INCOME TAX	\$140.11	\$188.27	\$74.49	\$109.47
18	STATE AND LOCAL INCOME TAX	\$38.38	\$51.57	\$20.40	\$29.98
19	OTHER TAX: List Taxes	See Admin	See Admin	See Admin	See Admin
20	List: Property Tax	See Admin	See Admin	See Admin	See Admin
21	MAINTENANCE EXPENSE	\$38.81	\$51.33	\$26.47	\$30.84
22	ADMIN and OTHER EXPENSE: List Expense	\$113.29	\$147.39	\$95.03	\$91.60
23	Sales - Account 6612	\$10.53	\$13.70	\$8.83	\$8.51
24	Product Advertising - Account 6613	\$0.08	\$0.10	\$0.06	\$0.06
25	Product Management - Account 6611	\$5.60	\$7.28	\$4.69	\$4.52
26	Customer Service - Account 6623	\$14.22	\$18.49	\$11.92	\$11.49
27	Operator Service - Account 6621	\$1.13	\$1.47	\$0.95	\$0.92
28	Number Service - Account 6622	\$6.27	\$8.15	\$5.26	\$5.07
29	Accounting - Account 6721	\$1.68	\$2.19	\$1.41	\$1.36
30	Human Resources - Account 6723	\$3.93	\$5.11	\$3.30	\$3.18
31	Motor Vehicle Exp - Account 6112	\$0.05	\$0.07	\$0.04	\$0.04
32	Land and Building Exp - Account 6121*	\$8.17	\$10.63	\$6.85	\$6.61
33	Gen Purpose Computer Exp - Account 612	\$1.93	\$2.51	\$1.62	\$1.56
34	Network Administration - Account 6532	\$4.19	\$5.45	\$3.52	\$3.39
35	Testing - Account 6533	\$1.12	\$1.45	\$0.94	\$0.90
36	Plant Operations Admin - Acct 6534	\$8.15	\$10.60	\$6.84	\$6.59
37	Engineering - Account 6535	\$19.02	\$24.74	\$15.95	\$15.38
38	External Relations - Account 6722	\$1.25	\$1.62	\$1.05	\$1.01
39	Information Management - Account 6724	\$11.68	\$15.19	\$9.80	\$9.44
40	Procurement - Account 6726	\$1.72	\$2.23	\$1.44	\$1.39
41	Other Gen Admin - Account 6728.5	\$0.78	\$0.99	\$0.64	\$0.62
42	Analog Electronic Transfers - Account 6211	(\$1.73)	(\$2.25)	(\$1.45)	(\$1.40)
43	Digital Electronic Transfers - Account 6212	(\$0.39)	(\$0.50)	(\$0.32)	(\$0.31)
44	Electromechanical Transfers - Account 621	(\$0.06)	(\$0.07)	(\$0.05)	(\$0.04)
45	Circuit Equipment Transfers - Account 623	(\$1.24)	(\$1.61)	(\$1.04)	(\$1.00)
46	Underground Cable Transfers - Account 64	(\$0.00)	(\$0.01)	(\$0.00)	(\$0.00)
47	Propert Taxes - Account 7240	\$13.31	\$17.32	\$11.16	\$10.76
48	Other Operating Taxes - Account 7240*	\$0.96	\$1.25	\$0.81	\$0.78
49	Amount Charged Constr. - Account 7340*	(\$2.88)	(\$3.75)	(\$2.42)	(\$2.33)
50	Official Company Services*	\$3.85	\$5.01	\$3.23	\$3.11
51	ANNUAL COST PER UNIT	\$947.69	\$1,259.56	\$603.29	\$749.23
52	MONTHLY COST PER UNIT	\$78.97	\$104.96	\$50.27	\$62.44
53	MONTHLY RATE PER UNIT	\$84.00	\$110.00	\$54.00	\$66.00
54	UNIT OF MEASUREMENT	Per Central Office	Per Central Office	Per Central Office	Per Central Office
55	RATIO: Rate / Direct Cost	1.21	1.19	1.27	1.20
56	RATIO: Rate / Unit Cost	1.06	1.05	1.07	1.06

**NOTES**

Line 32: Excludes 6121.1 (Land & Building Maintenance which is in the Building maintenance factor

Line 48: Excludes 7240.1 (Property Taxes)

Line 48: Official Company Services is comprised of multiple accounts. See narrative for explanation.

# Entrance Facility Space Function

Recurring Rate

	Rate Element Name #37 SNDG16	Rate Element Name #38 SNFC01	Rate Element Name #39 SNFC04	Rate Element Name #40 SNFC21
1	TOTAL INVESTMENT: List Plant & Equip.	\$6,157.50	\$7,478.42	\$7,254.88
2	Land - Account 2111 - No Depreciation	\$360.97	\$448.48	\$410.19
3	Building - Account 2121 - 34.5 Yrs	\$4,950.00	\$6,150.00	\$5,625.00
4	Digital Circuit - Account 2232 - 11.75 Yrs	721.25	721.25	1081.88
5	Conduit - Account 2441 - 45.5	125.28	158.69	137.81
6		\$	\$	\$
7		\$	\$	\$
8		\$	\$	\$
9		\$	\$	\$
10		\$	\$	\$
11		\$	\$	\$
12		\$	\$	\$
13	(State & Federal Income Taxes)	\$200.83	\$245.44	\$234.32
14	DEPRECIATION EXPENSE	\$207.61	\$243.15	\$258.12
15	COST OF MONEY (\$ Amount)	\$507.56	\$620.32	\$592.20
16	COST OF MONEY (Percentage)	8.24%	8.29%	8.16%
17	FEDERAL INCOME TAX	\$157.65	\$192.67	\$183.94
18	STATE AND LOCAL INCOME TAX	\$43.18	\$52.77	\$50.38
19	OTHER TAX: List Taxes	See Admin	See Admin	See Admin
20	List: Property Tax	See Admin	See Admin	See Admin
21	MAINTENANCE EXPENSE	\$45.73	\$54.84	\$54.94
22	ADMIN and OTHER EXPENSE: List Expense	\$139.81	\$164.60	\$172.52
23	Sales - Account 6612	\$12.99	\$15.30	\$16.03
24	Product Advertising - Account 6613	\$0.09	\$0.11	\$0.12
25	Product Management - Account 6611	\$6.91	\$8.13	\$8.52
26	Customer Service - Account 6623	\$17.54	\$20.65	\$21.65
27	Operator Service - Account 6621	\$1.40	\$1.64	\$1.72
28	Number Service - Account 6622	\$7.73	\$9.11	\$9.54
29	Accounting - Account 6721	\$2.08	\$2.45	\$2.57
30	Human Resources - Account 6723	\$4.85	\$5.71	\$5.99
31	Motor Vehicle Exp - Account 6112	\$0.07	\$0.08	\$0.08
32	Land and Building Exp - Account 6121*	\$10.08	\$11.87	\$12.44
33	Gen Purpose Computer Exp - Account 6124	\$2.38	\$2.80	\$2.94
34	Network Administration - Account 6532	\$5.17	\$6.09	\$6.38
35	Testing - Account 6533	\$1.38	\$1.62	\$1.70
36	Plant Operations Admin - Acct 6534	\$10.06	\$11.84	\$12.41
37	Engineering - Account 6535	\$23.47	\$27.63	\$28.96
38	External Relations - Account 6722	\$1.54	\$1.81	\$1.90
39	Information Management - Account 6724	\$14.41	\$16.97	\$17.78
40	Procurement - Account 6726	\$2.12	\$2.49	\$2.61
41	Other Gen Admin - Account 6728.5	\$0.94	\$1.11	\$1.16
42	Analog Electronic Transfers - Account 6211.8	(\$2.13)	(\$2.51)	(\$2.63)
43	Digital Electronic Transfers - Account 6212.8	(\$0.48)	(\$0.56)	(\$0.59)
44	Electromechanical Transfers - Account 6215	(\$0.07)	(\$0.08)	(\$0.08)
45	Circuit Equipment Transfers - Account 6232.8	(\$1.53)	(\$1.80)	(\$1.89)
46	Underground Cable Transfers - Account 6422	(\$0.01)	(\$0.01)	(\$0.01)
47	Property Taxes - Account 7240	\$16.42	\$19.34	\$20.27
48	Other Operating Taxes - Account 7240*	\$1.19	\$1.40	\$1.47
49	Amount Charged Constr. - Account 7340*	(\$3.56)	(\$4.19)	(\$4.39)
50	Official Company Services*	\$4.75	\$5.60	\$5.87
51	ANNUAL COST PER UNIT	\$1,101.54	\$1,328.35	\$1,312.10
52	MONTHLY COST PER UNIT	\$91.80	\$110.70	\$109.34
53	MONTHLY RATE PER UNIT	\$97.00	\$117.00	\$116.00
54	UNIT OF MEASUREMENT	Per Central Office	Per Central Office	Per Central Office
55	RATIO: Rate / Direct Cost	1.21	1.21	1.22
56	RATIO: Rate / Unit Cost	1.06	1.06	1.05

**NOTES**

Line 32: Excludes 6121.1 (Land & Building Maintenance which is in the Building maintenance factor

Line 48: Excludes 7240.1 (Property Taxes)

Line 48: Official Company Services is comprised of multiple accounts. See narrative for explanation.

# Entrance Facility Space Function

## Recurring Rate

	Rate Element Name #41 SNSJ02	Rate Element Name #42 SNSJ12	Rate Element Name #43 SNSJ21	Rate Element Name #44 SNMT11
1	TOTAL INVESTMENT: List Plant & Equip.	\$7,089.77	\$5,555.47	\$8,138.87
2	Land - Account 2111 - No Depreciation	\$399.26	\$344.56	\$492.23
3	Building - Account 2121 - 34.5 Yrs	\$5,475.00	\$4,725.00	\$6,750.00
4	Digital Circuit - Account 2232 - 11.75 Yrs	1081.88	360.83	721.25
5	Conduit - Account 2441 - 45.5	133.63	125.28	175.39
6		\$	\$	\$
7		\$	\$	\$
8		\$	\$	\$
9		\$	\$	\$
10		\$	\$	\$
11		\$	\$	\$
12		\$	\$	\$
13	(State & Federal Income Taxes)	\$228.74	\$184.07	\$267.75
14	DEPRECIATION EXPENSE	\$253.67	\$170.43	\$260.91
15	COST OF MONEY (\$ Amount)	\$578.11	\$465.20	\$676.70
16	COST OF MONEY (Percentage)	8.15%	8.37%	8.31%
17	FEDERAL INCOME TAX	\$179.56	\$144.49	\$210.18
18	STATE AND LOCAL INCOME TAX	\$49.18	\$39.58	\$57.57
19	OTHER TAX: List Taxes	See Admin	See Admin	See Admin
20	List: Property Tax	See Admin	See Admin	See Admin
21	MAINTENANCE EXPENSE	\$53.80	\$39.94	\$59.40
22	ADMIN and OTHER EXPENSE: List Expense	\$169.42	\$116.39	\$177.00
23	Sales - Account 6612	\$15.74	\$10.82	\$16.45
24	Product Advertising - Account 6613	\$0.11	\$0.08	\$0.12
25	Product Management - Account 6611	\$8.37	\$5.75	\$8.74
26	Customer Service - Account 6623	\$21.26	\$14.60	\$22.21
27	Operator Service - Account 6621	\$1.69	\$1.16	\$1.77
28	Number Service - Account 6622	\$9.37	\$6.44	\$9.79
29	Accounting - Account 6721	\$2.52	\$1.73	\$2.63
30	Human Resources - Account 6723	\$5.88	\$4.04	\$6.14
31	Motor Vehicle Exp - Account 6112	\$0.08	\$0.05	\$0.08
32	Land and Building Exp - Account 6121*	\$12.22	\$8.40	\$12.77
33	Gen Purpose Computer Exp - Account 6124	\$2.88	\$1.98	\$3.01
34	Network Administration - Account 6532	\$6.27	\$4.31	\$6.55
35	Testing - Account 6533	\$1.67	\$1.15	\$1.74
36	Plant Operations Admin - Acct 6534	\$12.19	\$8.37	\$12.73
37	Engineering - Account 6535	\$28.44	\$19.54	\$29.71
38	External Relations - Account 6722	\$1.87	\$1.28	\$1.95
39	Information Management - Account 6724	\$17.46	\$12.00	\$18.25
40	Procurement - Account 6726	\$2.57	\$1.76	\$2.68
41	Other Gen Admin - Account 6728.5	\$1.14	\$0.79	\$1.19
42	Analog Electronic Transfers - Account 6211.8	(\$2.58)	(\$1.77)	(\$2.70)
43	Digital Electronic Transfers - Account 6212.8	(\$0.58)	(\$0.40)	(\$0.60)
44	Electromechanical Transfers - Account 6215	(\$0.08)	(\$0.06)	(\$0.09)
45	Circuit Equipment Transfers - Account 6232.8	(\$1.85)	(\$1.27)	(\$1.94)
46	Underground Cable Transfers - Account 6422	(\$0.01)	(\$0.00)	(\$0.01)
47	Propert Taxes - Account 7240	\$19.90	\$13.67	\$20.79
48	Other Operating Taxes - Account 7240*	\$1.44	\$0.99	\$1.50
49	Amount Charged Constr. - Account 7340*	(\$4.31)	(\$2.96)	(\$4.50)
50	Official Company Services*	\$5.76	\$3.96	\$6.02
51	ANNUAL COST PER UNIT	\$1,283.74	\$976.03	\$1,441.76
52	MONTHLY COST PER UNIT	\$106.98	\$81.34	\$120.15
53	MONTHLY RATE PER UNIT	\$113.00	\$86.00	\$127.00
54	UNIT OF MEASUREMENT	Per Central Office	Per Central Office	Per Central Office
55	RATIO: Rate / Direct Cost	1.22	1.20	1.20
56	RATIO: Rate / Unit Cost	1.06	1.06	1.06

**NOTES**

Line 32: Excludes 6121.1 (Land & Building Maintenance which is in the Building maintenance factor)

Line 48: Excludes 7240.1 (Property Taxes)

Line 48: Official Company Services is comprised of multiple accounts. See narrative for explanation.

# Entrance Facility Space Function

## Recurring Rate

	Rate Element Name #45 SNRS01	Rate Element Name #46 SNTC01	Rate Element Name #47 SNVA01	Rate Element Name #48 SNVA11	
1	TOTAL INVESTMENT: List Plant & Equip.	\$5,438.62	\$4,953.44	\$9,683.34	\$8,857.76
2	Land - Account 2111 - No Depreciation	\$289.87	\$328.16	\$618.03	\$563.33
3	Building - Account 2121 - 34.5 Yrs	\$3,975.00	\$4,500.00	\$8,475.00	\$7,725.00
4	Digital Circuit - Account 2232 - 11.75 Yrs	1081.88	0	360.63	360.63
5	Conduit - Account 2441 - 45.5	91.87	125.28	229.68	208.8
6		\$	\$	\$	\$
7		\$	\$	\$	\$
8		\$	\$	\$	\$
9		\$	\$	\$	\$
10		\$	\$	\$	\$
11		\$	\$	\$	\$
12		\$	\$	\$	\$
13	(State & Federal Income Taxes)	\$172.97	\$167.31	\$323.49	\$295.61
14	DEPRECIATION EXPENSE	\$209.26	\$133.26	\$281.48	\$259.27
15	COST OF MONEY (\$ Amount)	\$437.16	\$422.85	\$817.58	\$747.10
16	COST OF MONEY (Percentage)	8.04%	8.54%	8.44%	8.43%
17	FEDERAL INCOME TAX	\$135.78	\$131.34	\$253.94	\$232.05
18	STATE AND LOCAL INCOME TAX	\$37.19	\$35.97	\$69.55	\$63.56
19	OTHER TAX: List Taxes	See Admin	See Admin	See Admin	See Admin
20	List: Property Tax	See Admin	See Admin	See Admin	See Admin
21	MAINTENANCE EXPENSE	\$42.41	\$34.16	\$68.41	\$62.71
22	ADMIN and OTHER EXPENSE: List Expense	\$138.42	\$92.98	\$193.88	\$178.38
23	Sales - Account 6612	\$12.86	\$8.64	\$18.02	\$16.58
24	Product Advertising - Account 6613	\$0.09	\$0.06	\$0.13	\$0.12
25	Product Management - Account 6611	\$6.84	\$4.59	\$9.58	\$8.81
26	Customer Service - Account 6623	\$17.37	\$11.67	\$24.33	\$22.38
27	Operator Service - Account 6621	\$1.38	\$0.93	\$1.94	\$1.78
28	Number Service - Account 6622	\$7.66	\$5.14	\$10.73	\$9.87
29	Accounting - Account 6721	\$2.06	\$1.38	\$2.88	\$2.65
30	Human Resources - Account 6723	\$4.80	\$3.23	\$6.73	\$6.19
31	Motor Vehicle Exp - Account 6112	\$0.07	\$0.04	\$0.09	\$0.08
32	Land and Building Exp - Account 6121*	\$9.98	\$6.71	\$13.98	\$12.87
33	Gen Purpose Computer Exp - Account 6124	\$2.36	\$1.58	\$3.30	\$3.04
34	Network Administration - Account 6532	\$5.12	\$3.44	\$7.18	\$6.60
35	Testing - Account 6533	\$1.36	\$0.92	\$1.91	\$1.76
36	Plant Operations Admin - Acct 6534	\$9.96	\$6.69	\$13.95	\$12.83
37	Engineering - Account 6535	\$23.23	\$15.61	\$32.54	\$29.94
38	External Relations - Account 6722	\$1.52	\$1.02	\$2.13	\$1.96
39	Information Management - Account 6724	\$14.27	\$9.58	\$19.99	\$18.39
40	Procurement - Account 6726	\$2.10	\$1.41	\$2.94	\$2.70
41	Other Gen Admin - Account 6728.5	\$0.93	\$0.63	\$1.31	\$1.20
42	Analog Electronic Transfers - Account 6211.8	(\$2.11)	(\$1.42)	(\$2.96)	(\$2.72)
43	Digital Electronic Transfers - Account 6212.8	(\$0.47)	(\$0.32)	(\$0.66)	(\$0.61)
44	Electromechanical Transfers - Account 6215	(\$0.07)	(\$0.05)	(\$0.10)	(\$0.09)
45	Circuit Equipment Transfers - Account 6232.8	(\$1.51)	(\$1.02)	(\$2.12)	(\$1.95)
46	Underground Cable Transfers - Account 6422	(\$0.01)	(\$0.00)	(\$0.01)	(\$0.01)
47	Proper Taxes - Account 7240	\$16.26	\$10.92	\$22.78	\$20.96
48	Other Operating Taxes - Account 7240*	\$1.18	\$0.79	\$1.65	\$1.52
49	Amount Charged Constr. - Account 7340*	(\$3.52)	(\$2.37)	(\$4.93)	(\$4.54)
50	Official Company Services*	\$4.71	\$3.16	\$6.59	\$6.06
51	ANNUAL COST PER UNIT	\$1,000.22	\$850.56	\$1,684.84	\$1,543.07
52	MONTHLY COST PER UNIT	\$83.35	\$70.88	\$140.40	\$128.59
53	MONTHLY RATE PER UNIT	\$88.00	\$74.00	\$147.00	\$135.00
54	UNIT OF MEASUREMENT	Per Central Office	Per Central Office	Per Central Office	Per Central Office
55	RATIO: Rate / Direct Cost	1.23	1.17	1.18	1.19
56	RATIO: Rate / Unit Cost	1.06	1.04	1.05	1.05

**NOTES**

Line 32: Excludes 6121.1 (Land & Building Maintenance which is in the Building maintenance factor

Line 48: Excludes 7240.1 (Property Taxes)

Line 48: Official Company Services is comprised of multiple accounts. See narrative for explanation.

# Entrance Facility Space Function

## Recurring Rate

	Rate Element Name #49 SKTN01	Rate Element Name #50 VNNY02	Rate Element Name #51 WLAN01	Rate Element Name #52 WNCK11
1	TOTAL INVESTMENT: List Plant & Equip.	\$6,157.50	\$4,399.67	\$9,129.56
2	Land - Account 2111 - No Depreciation	\$360.97	\$267.99	\$557.86
3	Building - Account 2121 - 34.5 Yrs	\$4,950.00	\$3,675.00	\$7,650.00
4	Digital Circuit - Account 2232 - 11.75 Yrs	721.25	360.63	721.25
5	Conduit - Account 2441 - 45.5	125.28	96.05	200.45
6		\$	\$	\$
7		\$	\$	\$
8		\$	\$	\$
9		\$	\$	\$
10		\$	\$	\$
11		\$	\$	\$
12		\$	\$	\$
13	(State & Federal Income Taxes)	\$200.83	\$145.03	\$301.21
14	DEPRECIATION EXPENSE	\$207.61	\$139.34	\$287.57
15	COST OF MONEY (\$ Amount)	\$507.56	\$366.54	\$761.27
16	COST OF MONEY (Percentage)	8.24%	8.33%	8.34%
17	FEDERAL INCOME TAX	\$157.65	\$113.85	\$236.45
18	STATE AND LOCAL INCOME TAX	\$43.18	\$31.18	\$64.76
19	OTHER TAX: List Taxes	See Admin	See Admin	See Admin
20	List: Property Tax	See Admin	See Admin	See Admin
21	MAINTENANCE EXPENSE	\$45.73	\$31.97	\$66.23
22	ADMIN and OTHER EXPENSE: List Expense	\$139.81	\$94.70	\$195.59
23	Sales - Account 6612	\$12.99	\$8.80	\$18.18
24	Product Advertising - Account 6613	\$0.09	\$0.06	\$0.13
25	Product Management - Account 6611	\$6.91	\$4.68	\$9.66
26	Customer Service - Account 6623	\$17.54	\$11.88	\$24.54
27	Operator Service - Account 6621	\$1.40	\$0.95	\$1.95
28	Number Service - Account 6622	\$7.73	\$5.24	\$10.82
29	Accounting - Account 6721	\$2.08	\$1.41	\$2.91
30	Human Resources - Account 6723	\$4.85	\$3.29	\$6.79
31	Motor Vehicle Exp - Account 6112	\$0.07	\$0.04	\$0.09
32	Land and Building Exp - Account 6121*	\$10.08	\$6.83	\$14.11
33	Gen Purpose Computer Exp - Account 6124	\$2.38	\$1.61	\$3.33
34	Network Administration - Account 6532	\$5.17	\$3.50	\$7.24
35	Testing - Account 6533	\$1.38	\$0.93	\$1.93
36	Plant Operations Admin - Acct 6534	\$10.06	\$6.81	\$14.07
37	Engineering - Account 6535	\$23.47	\$15.90	\$32.83
38	External Relations - Account 6722	\$1.54	\$1.04	\$2.15
39	Information Management - Account 6724	\$14.41	\$9.76	\$20.16
40	Procurement - Account 6726	\$2.12	\$1.43	\$2.96
41	Other Gen Admin - Account 6728.5	\$0.94	\$0.64	\$1.32
42	Analog Electronic Transfers - Account 6211.8	(\$2.13)	(\$1.44)	(\$2.98)
43	Digital Electronic Transfers - Account 6212.8	(\$0.48)	(\$0.32)	(\$0.67)
44	Electromechanical Transfers - Account 6215	(\$0.07)	(\$0.05)	(\$0.10)
45	Circuit Equipment Transfers - Account 6232.8	(\$1.53)	(\$1.04)	(\$2.14)
46	Underground Cable Transfers - Account 6422	(\$0.01)	(\$0.00)	(\$0.01)
47	Propert Taxes - Account 7240	\$16.42	\$11.13	\$22.98
48	Other Operating Taxes - Account 7240*	\$1.19	\$0.80	\$1.66
49	Amount Charged Constr. - Account 7340*	(\$3.56)	(\$2.41)	(\$4.98)
50	Official Company Services*	\$4.75	\$3.22	\$6.65
51	ANNUAL COST PER UNIT	\$1,101.54	\$777.58	\$1,611.87
52	MONTHLY COST PER UNIT	\$91.80	\$64.80	\$134.32
53	MONTHLY RATE PER UNIT	\$97.00	\$68.00	\$141.00
54	UNIT OF MEASUREMENT	Per Central Office	Per Central Office	Per Central Office
55	RATIO: Rate / Direct Cost	1.21	1.19	1.19
56	RATIO: Rate / Unit Cost	1.06	1.05	1.06

- \* NOTES
- Line 32: Excludes 6121.1 (Land & Building Maintenance which is in the Building maintenance factor
  - Line 48: Excludes 7240.1 (Property Taxes)
  - Line 48: Official Company Services is comprised of multiple accounts. See narrative for explanation.

# Entrance Facility Space Function

Nonrecurring Rate

RECURRING FUNCTION ONLY. NON-RECURRING FUNCTION NOT APPLICABLE.

	Rate Element Name #1	Rate Element Name #2	Rate Element Name #3	Rate Element Name #4
1	TOTAL INVESTMENT: List Plant & Equip.	\$	\$	\$
2	List: Name - Pt. 32 Acct No. - Dep. Life	\$	\$	\$
3	List: Name - Pt. 32 Acct No. - Dep. Life	\$	\$	\$
4	List: Name - Pt. 32 Acct No. - Dep. Life	\$	\$	\$
5	List: Name - Pt. 32 Acct No. - Dep. Life	\$	\$	\$
6	List: Name - Pt. 32 Acct No. - Dep. Life	\$	\$	\$
7	List: Name - Pt. 32 Acct No. - Dep. Life	\$	\$	\$
8	List: Name - Pt. 32 Acct No. - Dep. Life	\$	\$	\$
9	List: Name - Pt. 32 Acct No. - Dep. Life	\$	\$	\$
10	List: Name - Pt. 32 Acct No. - Dep. Life	\$	\$	\$
11	List: Name - Pt. 32 Acct No. - Dep. Life	\$	\$	\$
12	List: Name - Pt. 32 Acct No. - Dep. Life	\$	\$	\$
13	List: Name - Pt. 32 Acct No. - Dep. Life	\$	\$	\$
14	DEPRECIATION EXPENSE	\$	\$	\$
15	COST OF MONEY (\$ Amount)	\$	\$	\$
16	COST OF MONEY (Percentage)	%	%	%
17	FEDERAL INCOME TAX	\$	\$	\$
18	STATE AND LOCAL INCOME TAX	\$	\$	\$
19	OTHER TAX: List Taxes	\$	\$	\$
20	List: Property Tax	\$	\$	\$
21	MAINTENANCE EXPENSE	\$	\$	\$
22	ADMIN and OTHER EXPENSE: List Expense	\$	\$	\$
23	Sales - Account 6612	\$	\$	\$
24	Product Advertising - Account 6613	\$	\$	\$
25	Product Management - Account 6611	\$	\$	\$
26	Customer Service - Account 6623	\$	\$	\$
27	Operator Service - Account 6621	\$	\$	\$
28	Number Service - Account 6622	\$	\$	\$
29	Accounting - Account 6721	\$	\$	\$
30	Human Resources - Account 6723	\$	\$	\$
31	Motor Vehicle Exp - Account 6112	\$	\$	\$
32	Land and Building Exp - Account 6121*	\$	\$	\$
33	Gen Purpose Computer Exp - Account 612	\$	\$	\$
34	Network Administration - Account 6532	\$	\$	\$
35	Testing - Account 6533	\$	\$	\$
36	Plant Operations Admin - Acct 6534	\$	\$	\$
37	Engineering - Account 6535	\$	\$	\$
38	External Relations - Account 6722	\$	\$	\$
39	Information Management - Account 6724	\$	\$	\$
40	Procurement - Account 6726	\$	\$	\$
41	Other Gen Admin - Account 6728.5	\$	\$	\$
42	Analog Electronic Transfers - Account 621	\$	\$	\$
43	Digital Electronic Transfers - Account 6212	\$	\$	\$
44	Electromechanical Transfers - Account 621	\$	\$	\$
45	Circuit Equipment Transfers - Account 623	\$	\$	\$
46	Underground Cable Transfers - Account 64	\$	\$	\$
47	Propert Taxes - Account 7240	\$	\$	\$
48	Other Operating Taxes - Account 7240*	\$	\$	\$
49	Amount Charged Constr. - Account 7340*	\$	\$	\$
50	Official Company Services*	\$	\$	\$
51	ANNUAL COST PER UNIT	\$	\$	\$
52	MONTHLY COST PER UNIT	\$	\$	\$
53	MONTHLY RATE PER UNIT	\$	\$	\$
54	UNIT OF MEASUREMENT			
55	RATIO: Rate / Direct Cost			
56	RATIO: Rate / Unit Cost			

**NOTES**

Line 32: Excludes 6121.1 (Land & Building Maintenance which is in the Building maintenance factor

Line 48: Excludes 7240.1 (Property Taxes)

Line 48: Official Company Services is comprised of multiple accounts. See narrative for explanation.

**ENTRANCE FACILITY SPACE FUNCTION  
Recurring**

**RATE ELEMENT NAME: Cable Space per Cable per Central Office**

<b>CENTRAL OFFICE:</b>	<b>ANHM01</b>	<b>217 N. Lemon St., Anaheim</b>				<b>SOURCE</b>
<b>Acct Number</b>	<b>211100</b>	<b>212100</b>	<b>223210</b>	<b>244100</b>		
<b>Acct Description</b>	<b>Land</b>	<b>Buildng</b>	<b>Dlg Ckt</b>	<b>Conduit</b>		
<b>Costs Factors</b>						
1 Net Plant	1.0000	1.0000	1.0000	1.0000		Accounted for in RIT
2 FCC RIT	0.1614	0.1165	0.0839	0.1033		1992 Company Study
3 Tax as a % of RIT	0.2835	0.2835	28.35%	28.35%		1992 Company Study
4 Cost of Money	0.1156	0.0835	0.0601	0.0740		Ln 1 * Ln 2 * (1 - Ln 3)
5 St/Fed Tax	0.0458	0.0330	0.0238	0.0293		Ln 1 * Ln 2 * Ln 3
6 Depreciation	0.0000	0.0290	0.0850	0.0220		FCC Factor
7 Repair & Maintenance	0.0000	0.0261	0.0143	0.0113		1992 Company Study
8 Administration	0.0659	0.0659	0.0659	0.0659		1992 Company Study
9 Overhead	0.0287	0.0287	0.0287	0.0287		1992 Company Study
					<b>TOTAL</b>	
<b>RISER COSTS</b>						
10 Current Investment	\$377.38	\$5,175.00	\$1,081.88	\$125.28	\$6,759.53	See Pgs 67 thru 118
11 Equivalent Book Inv	\$77.55	\$1,474.33	\$863.43	\$61.47	\$2,476.78	For each C.O.
<b>Annual Cost</b>						
12 Cost of Money	\$43.64	\$431.97	\$65.04	\$9.27	\$549.92	Ln 4 * Ln 10
13 State & Federal Taxes	\$17.27	\$170.92	\$25.73	\$3.67	\$217.59	Ln 5 * Ln 10
14 Depreciation	\$0.00	\$150.08	\$91.96	\$2.76	\$244.79	Ln 6 * Ln 10
15 Repair & Maintenance	\$0.00	\$38.48	\$12.35	\$0.69	\$51.52	Ln 7 * Ln 11
16 Administration	\$5.11	\$97.16	\$56.90	\$4.05	\$163.22	Ln 8 * Ln 11
17 Total of Direct Costs	\$66.02	\$888.60	\$251.98	\$20.44	\$1,227.04	Sum(Ln 12...Ln16)
18 Monthly Direct Cost					\$102.25	Ln 17 / 12
19 Annual Overhead	\$2.23	\$42.31	\$24.78	\$1.76		Ln 9 * Ln 11
20 Annual Full Cost	\$68.25	\$930.91	\$276.76	\$22.21	\$1,298.12	Ln 17 + Ln 19
21 Monthly Fully Assigned Cost					\$108.18	Ln 20 / 12

NOTE: Totals may not add due to rounding.

**ENTRANCE FACILITY SPACE FUNCTION**  
**Recurring**

**RATE ELEMENT NAME: Cable Space per Cable per Central Office**

<b>CENTRAL OFFICE:</b>		<b>BKFD12</b>		<b>1918 M St., Bakersfield</b>			
<b>Acct Number</b>	<b>211100</b>	<b>212100</b>	<b>223210</b>	<b>244100</b>			<b>SOURCE</b>
<b>Acct Description</b>	<b>Land</b>	<b>Building</b>	<b>Dig Ckt</b>	<b>Conduit</b>			
<b>Costs Factors</b>							
1 Net Plant	1.0000	1.0000	1.0000	1.0000			Accounted for in RIT
2 FCC RIT	0.1614	0.1165	0.0839	0.1033			1992 Company Study
3 Tax as a % of RIT	0.2835	0.2835	28.35%	28.35%			1992 Company Study
4 Cost of Money	0.1156	0.0835	0.0601	0.0740			Ln 1 * Ln 2 * (1 - Ln 3)
5 St/Fed Tax	0.0458	0.0330	0.0238	0.0293			Ln 1 * Ln 2 * Ln 3
6 Depreciation	0.0000	0.0290	0.0850	0.0220			FCC Factor
7 Repair & Maintenance	0.0000	0.0261	0.0143	0.0113			1992 Company Study
8 Administration	0.0659	0.0659	0.0659	0.0659			1992 Company Study
9 Overhead	0.0287	0.0287	0.0287	0.0287			1992 Company Study
						<b>TOTAL</b>	
<b>RISER COSTS</b>							
10 Current Investment	\$114.85	\$1,575.00	\$360.63	\$37.58	\$2,088.06		See Pgs 67 thru 118
11 Equivalent Book Inv	\$23.60	\$448.71	\$287.81	\$18.44	\$778.56		For each C.O.
<b>Annual Cost</b>							
12 Cost of Money	\$13.28	\$131.47	\$21.68	\$2.78	\$169.21		Ln 4 * Ln 10
13 State & Federal Taxes	\$5.26	\$52.02	\$8.58	\$1.10	\$66.95		Ln 5 * Ln 10
14 Depreciation	\$0.00	\$45.68	\$30.65	\$0.83	\$77.15		Ln 6 * Ln 10
15 Repair & Maintenance	\$0.00	\$11.71	\$4.12	\$0.21	\$16.04		Ln 7 * Ln 11
16 Administration	\$1.56	\$29.57	\$18.97	\$1.22	\$51.31		Ln 8 * Ln 11
17 Total of Direct Costs	\$20.09	\$270.44	\$83.99	\$6.13	\$380.66		Sum(Ln 12...Ln16)
18 Monthly Direct Cost					\$31.72		Ln 17 / 12
19 Annual Overhead	\$0.68	\$12.88	\$8.26	\$0.53			Ln 9 * Ln 11
20 Annual Full Cost	\$20.77	\$283.32	\$92.25	\$6.66	\$403.01		Ln 17 + Ln 19
21 Monthly Fully Assigned Cost					\$33.58		Ln 20 / 12

NOTE: Totals may not add due to rounding.

93-162 WORKPAPERS

ENTRANCE FACILITY SPACE FUNCTION  
Recurring

RATE ELEMENT NAME: Cable Space per Cable per Central Office

<b>CENTRAL OFFICE:</b>		<b>BRBN11</b>		<b>280 E. Palm Ave., Burbank</b>			<b>SOURCE</b>
<b>Acct Number</b>	<b>211100</b>	<b>212100</b>	<b>223210</b>	<b>244100</b>			
<b>Acct Description</b>	<b>Land</b>	<b>Building</b>	<b>Dig Ckt</b>	<b>Conduit</b>			
<b>Costs Factors</b>							
1 Net Plant	1.0000	1.0000	1.0000	1.0000			Accounted for in RIT
2 FCC RIT	0.1614	0.1165	0.0839	0.1033			1992 Company Study
3 Tax as a % of RIT	0.2835	0.2835	28.35%	28.35%			1992 Company Study
4 Cost of Money	0.1156	0.0835	0.0601	0.0740			Ln 1 * Ln 2 * (1 - Ln 3)
5 St/Fed Tax	0.0458	0.0330	0.0238	0.0293			Ln 1 * Ln 2 * Ln 3
6 Depreciation	0.0000	0.0290	0.0850	0.0220			FCC Factor
7 Repair & Maintenance	0.0000	0.0261	0.0143	0.0113			1992 Company Study
8 Administration	0.0659	0.0659	0.0659	0.0659			1992 Company Study
9 Overhead	0.0287	0.0287	0.0287	0.0287			1992 Company Study
					<b>TOTAL</b>		
<b>RISER COSTS</b>							
10 Current Investment	\$180.49	\$2,475.00	\$1,081.88	\$50.11	\$3,787.47		See Pgs 67 thru 118
11 Equivalent Book Inv	\$37.09	\$705.11	\$863.43	\$24.59	\$1,630.22		For each C.O.
<b>Annual Cost</b>							
12 Cost of Money	\$20.87	\$206.59	\$65.04	\$3.71	\$296.21		Ln 4 * Ln 10
13 State & Federal Taxes	\$8.26	\$81.74	\$25.73	\$1.47	\$117.20		Ln 5 * Ln 10
14 Depreciation	\$0.00	\$71.78	\$91.96	\$1.10	\$164.84		Ln 6 * Ln 10
15 Repair & Maintenance	\$0.00	\$18.40	\$12.35	\$0.28	\$31.03		Ln 7 * Ln 11
16 Administration	\$2.44	\$46.47	\$56.90	\$1.62	\$107.43		Ln 8 * Ln 11
17 Total of Direct Costs	\$31.57	\$424.98	\$251.98	\$8.18	\$716.71		Sum(Ln 12...Ln16)
18 Monthly Direct Cost					\$59.73		Ln 17 / 12
19 Annual Overhead	\$1.06	\$20.24	\$24.78	\$0.71			Ln 9 * Ln 11
20 Annual Full Cost	\$32.64	\$445.22	\$276.76	\$8.88	\$763.50		Ln 17 + Ln 19
21 Monthly Fully Assigned Cost					\$63.62		Ln 20 / 12

NOTE: Totals may not add due to rounding.

**ENTRANCE FACILITY SPACE FUNCTION**  
**Recurring**

**RATE ELEMENT NAME: Cable Space per Cable per Central Office**

<b>CENTRAL OFFICE:</b>	<b>CMTN01</b>	<b>608 E. Compton, Compton</b>				<b>SOURCE</b>
<b>Acct Number</b>	<b>211100</b>	<b>212100</b>	<b>223210</b>	<b>244100</b>		
<b>Acct Description</b>	<b>Land</b>	<b>Bulding</b>	<b>Dig Ckt</b>	<b>Conduit</b>		
<b>Costs Factors</b>						
1 Net Plant	1.0000	1.0000	1.0000	1.0000		Accounted for in RIT
2 FCC RIT	0.1614	0.1165	0.0839	0.1033		1992 Company Study
3 Tax as a % of RIT	0.2835	0.2835	28.35%	28.35%		1992 Company Study
4 Cost of Money	0.1156	0.0835	0.0601	0.0740		Ln 1 * Ln 2 * (1 - Ln 3)
5 St/Fed Tax	0.0458	0.0330	0.0238	0.0293		Ln 1 * Ln 2 * Ln 3
6 Depreciation	0.0000	0.0290	0.0850	0.0220		FCC Factor
7 Repair & Maintenance	0.0000	0.0261	0.0143	0.0113		1992 Company Study
8 Administration	0.0659	0.0659	0.0659	0.0659		1992 Company Study
9 Overhead	0.0287	0.0287	0.0287	0.0287		1992 Company Study
					<b>TOTAL</b>	
<b>RISER COSTS</b>						
10 Current Investment	\$475.83	\$6,525.00	\$1,081.88	\$162.86	\$8,245.56	See Pgs 67 thru 118
11 Equivalent Book Inv	\$97.78	\$1,858.93	\$863.43	\$79.91	\$2,900.06	For each C.O.
<b>Annual Cost</b>						
12 Cost of Money	\$55.03	\$544.66	\$65.04	\$12.05	\$676.77	Ln 4 * Ln 10
13 State & Federal Taxes	\$21.77	\$215.51	\$25.73	\$4.77	\$267.78	Ln 5 * Ln 10
14 Depreciation	\$0.00	\$189.23	\$91.96	\$3.58	\$284.77	Ln 6 * Ln 10
15 Repair & Maintenance	\$0.00	\$48.52	\$12.35	\$0.90	\$61.77	Ln 7 * Ln 11
16 Administration	\$6.44	\$122.50	\$56.90	\$5.27	\$191.11	Ln 8 * Ln 11
17 Total of Direct Costs	\$83.24	\$1,120.41	\$251.98	\$26.58	\$1,482.20	Sum(Ln 12...Ln16)
18 Monthly Direct Cost					\$123.52	Ln 17 / 12
19 Annual Overhead	\$2.81	\$53.35	\$24.78	\$2.29		Ln 9 * Ln 11
20 Annual Full Cost	\$86.05	\$1,173.76	\$276.76	\$28.87	\$1,565.43	Ln 17 + Ln 19
21 Monthly Fully Assigned Cost					\$130.45	Ln 20 / 12

NOTE: Totals may not add due to rounding.

**ENTRANCE FACILITY SPACE FUNCTION**  
Recurring

**RATE ELEMENT NAME: Cable Space per Cable per Central Office**

<b>CENTRAL OFFICE:</b>		<b>CNCR01</b>		<b>1714 Colfax, Concord</b>			
<b>Acct Number</b>		<b>211100</b>	<b>212100</b>	<b>223210</b>	<b>244100</b>		<b>SOURCE</b>
<b>Acct Description</b>		<b>Land</b>	<b>Building</b>	<b>Dig Ckt</b>	<b>Conduit</b>		
<b>Costs Factors</b>							
1 Net Plant		1.0000	1.0000	1.0000	1.0000		Accounted for in RIT
2 FCC RIT		0.1614	0.1165	0.0839	0.1033		1992 Company Study
3 Tax as a % of RIT		0.2835	0.2835	28.35%	28.35%		1992 Company Study
4 Cost of Money		0.1156	0.0835	0.0601	0.0740		Ln 1 * Ln 2 * (1 - Ln 3)
5 St/Fed Tax		0.0458	0.0330	0.0238	0.0293		Ln 1 * Ln 2 * Ln 3
6 Depreciation		0.0000	0.0290	0.0850	0.0220		FCC Factor
7 Repair & Maintenance		0.0000	0.0261	0.0143	0.0113		1992 Company Study
8 Administration		0.0659	0.0659	0.0659	0.0659		1992 Company Study
9 Overhead		0.0287	0.0287	0.0287	0.0287		1992 Company Study
						<b>TOTAL</b>	
<b>RISER COSTS</b>							
10 Current Investment		\$399.26	\$5,475.00	\$360.63	\$146.16	\$6,381.04	See Pgs 67 thru 118
11 Equivalent Book Inv		\$82.05	\$1,559.79	\$287.81	\$71.72	\$2,001.37	For each C.O.
<b>Annual Cost</b>							
12 Cost of Money		\$46.17	\$457.01	\$21.68	\$10.82	\$535.68	Ln 4 * Ln 10
13 State & Federal Taxes		\$18.27	\$180.83	\$8.58	\$4.28	\$211.95	Ln 5 * Ln 10
14 Depreciation		\$0.00	\$158.78	\$30.65	\$3.22	\$192.64	Ln 6 * Ln 10
15 Repair & Maintenance		\$0.00	\$40.71	\$4.12	\$0.81	\$45.64	Ln 7 * Ln 11
16 Administration		\$5.41	\$102.79	\$18.97	\$4.73	\$131.89	Ln 8 * Ln 11
17 Total of Direct Costs		\$69.85	\$940.11	\$83.99	\$23.85	\$1,117.80	Sum(Ln 12...Ln16)
18 Monthly Direct Cost						\$93.15	Ln 17 / 12
19 Annual Overhead		\$2.35	\$44.77	\$8.26	\$2.06		Ln 9 * Ln 11
20 Annual Full Cost		\$72.20	\$984.88	\$92.25	\$25.91	\$1,175.24	Ln 17 + Ln 19
21 Monthly Fully Assigned Cost						\$97.94	Ln 20 / 12

NOTE: Totals may not add due to rounding.