

93-162 WORKPAPERS

ENTRANCE FACILITY SPACE FUNCTION
Recurring

RATE ELEMENT NAME: Cable Space per Cable per Central Office

CENTRAL OFFICE:		SNAN01				507 N. Bush, Santa Ana	
Acct Number	211100	212100	223210	244100	SOURCE		
Acct Description	Land	Building	Dig Ckt	Conduit			
Costs Factors							
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		
					TOTAL		
RISER COSTS							
10 Current Investment	\$289.87	\$3,975.00	\$1,081.88	\$91.87	\$5,438.62	See Pgs 67 thru 118	
11 Equivalent Book Inv	\$59.57	\$1,132.45	\$863.43	\$45.08	\$2,100.53	For each C.O.	
Annual Cost							
12 Cost of Money	\$33.52	\$331.80	\$65.04	\$6.80	\$437.16	Ln 4 * Ln 10	
13 State & Federal Taxes	\$13.26	\$131.29	\$25.73	\$2.69	\$172.97	Ln 5 * Ln 10	
14 Depreciation	\$0.00	\$115.28	\$91.96	\$2.02	\$209.26	Ln 6 * Ln 10	
15 Repair & Maintenance	\$0.00	\$29.56	\$12.35	\$0.51	\$42.41	Ln 7 * Ln 11	
16 Administration	\$3.93	\$74.63	\$56.90	\$2.97	\$138.42	Ln 8 * Ln 11	
17 Total of Direct Costs	\$50.71	\$682.55	\$251.98	\$14.99	\$1,000.23	Sum(Ln 12...Ln16)	
18 Monthly Direct Cost					\$83.35	Ln 17 / 12	
19 Annual Overhead	\$1.71	\$32.50	\$24.78	\$1.29		Ln 9 * Ln 11	
20 Annual Full Cost	\$52.42	\$715.05	\$276.76	\$16.29	\$1,060.51	Ln 17 + Ln 19	
21 Monthly Fully Assigned Cost					\$88.38	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

CENTRAL OFFICE:		SNAN11				3220 Bristol St., Santa Ana	
Acct Number		211100	212100	223210	244100		SOURCE
Acct Description		Land	Building	Dlg Ckt	Conduit		
Costs Factors							
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
						TOTAL	
RISER COSTS							
10	Current Investment	\$125.79	\$1,725.00	\$360.63	\$41.76	\$2,253.18	See Pgs 67 thru 118
11	Equivalent Book Inv	\$25.85	\$491.44	\$287.81	\$20.49	\$825.59	For each C.O.
Annual Cost							
12	Cost of Money	\$14.55	\$143.99	\$21.68	\$3.09	\$183.31	Ln 4 * Ln 10
13	State & Federal Taxes	\$5.76	\$56.97	\$8.58	\$1.22	\$72.53	Ln 5 * Ln 10
14	Depreciation	\$0.00	\$50.03	\$30.65	\$0.92	\$81.60	Ln 6 * Ln 10
15	Repair & Maintenance	\$0.00	\$12.83	\$4.12	\$0.23	\$17.17	Ln 7 * Ln 11
16	Administration	\$1.70	\$32.39	\$18.97	\$1.35	\$54.41	Ln 8 * Ln 11
17	Total of Direct Costs	\$22.01	\$296.20	\$83.99	\$6.81	\$409.01	Sum(Ln 12...Ln16)
18	Monthly Direct Cost					\$34.08	Ln 17 / 12
19	Annual Overhead	\$0.74	\$14.10	\$8.26	\$0.59		Ln 9 * Ln 11
20	Annual Full Cost	\$22.75	\$310.30	\$92.25	\$7.40	\$432.71	Ln 17 + Ln 19
21	Monthly Fully Assigned Cost					\$36.06	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

CENTRAL OFFICE:	SNDG01	1125 Ninth, San Diego				SOURCE
Acct Number	211100	212100	223210	244100		
Acct Description	Land	Building	Dlg Ckt	Conduit		
Costs Factors						
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
					TOTAL	
RISER COSTS						
10 Current Investment	\$333.62	\$4,575.00	\$360.63	\$121.10	\$5,390.35	See Pgs 67 thru 118
11 Equivalent Book Inv	\$68.56	\$1,303.39	\$287.81	\$59.42	\$1,719.18	For each C.O.
Annual Cost						
12 Cost of Money	\$38.58	\$381.89	\$21.68	\$8.96	\$451.11	Ln 4 * Ln 10
13 State & Federal Taxes	\$15.27	\$151.10	\$8.58	\$3.55	\$178.49	Ln 5 * Ln 10
14 Depreciation	\$0.00	\$132.68	\$30.65	\$2.66	\$165.99	Ln 6 * Ln 10
15 Repair & Maintenance	\$0.00	\$34.02	\$4.12	\$0.67	\$38.81	Ln 7 * Ln 11
16 Administration	\$4.52	\$85.89	\$18.97	\$3.92	\$113.29	Ln 8 * Ln 11
17 Total of Direct Costs	\$58.37	\$785.57	\$83.99	\$19.76	\$947.69	Sum(Ln 12...Ln16)
18 Monthly Direct Cost					\$78.97	Ln 17 / 12
19 Annual Overhead	\$1.97	\$37.41	\$8.26	\$1.71		Ln 9 * Ln 11
20 Annual Full Cost	\$60.33	\$822.98	\$92.25	\$21.47	\$997.03	Ln 17 + Ln 19
21 Monthly Fully Assigned Cost					\$83.09	Ln 20 / 12

NOTE: Totals may not add due to rounding.

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ENTRANCE FACILITY SPACE FUNCTION
Recurring

RATE ELEMENT NAME: Cable Space per Cable per Central Office

CENTRAL OFFICE:		SNDG02				650 Robinson Ave., San Diego	
Acct Number	211100	212100	223210	244100	SOURCE		
Acct Description	Land	Building	Dig Ckt	Conduit			
Costs Factors							
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		
					TOTAL		
RISER COSTS							
10 Current Investment	\$453.95	\$6,225.00	\$360.63	\$167.04	\$7,206.61	See Pgs 67 thru 118	
11 Equivalent Book Inv	\$93.29	\$1,773.46	\$287.81	\$81.96	\$2,236.52	For each C.O.	
Annual Cost							
12 Cost of Money	\$52.50	\$519.61	\$21.68	\$12.36	\$606.15	Ln 4 * Ln 10	
13 State & Federal Taxes	\$20.77	\$205.60	\$8.58	\$4.89	\$239.84	Ln 5 * Ln 10	
14 Depreciation	\$0.00	\$180.53	\$30.65	\$3.67	\$214.85	Ln 6 * Ln 10	
15 Repair & Maintenance	\$0.00	\$46.29	\$4.12	\$0.93	\$51.33	Ln 7 * Ln 11	
16 Administration	\$6.15	\$116.87	\$18.97	\$5.40	\$147.39	Ln 8 * Ln 11	
17 Total of Direct Costs	\$79.41	\$1,068.90	\$83.99	\$27.26	\$1,259.56	Sum(Ln 12...Ln16)	
18 Monthly Direct Cost					\$104.96	Ln 17 / 12	
19 Annual Overhead	\$2.68	\$50.90	\$8.26	\$2.35		Ln 9 * Ln 11	
20 Annual Full Cost	\$82.09	\$1,119.79	\$92.25	\$29.61	\$1,323.75	Ln 17 + Ln 19	
21 Monthly Fully Assigned Cost					\$110.31	Ln 20 / 12	

NOTE: Totals may not add due to rounding.

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ENTRANCE FACILITY SPACE FUNCTION
Recurring

RATE ELEMENT NAME: Cable Space per Cable per Central Office

CENTRAL OFFICE:		SNDG03		7847 Linda Vista, San Diego		
Acct Number	211100	212100	223210	244100		SOURCE
Acct Description	Land	Building	Dig Ckt	Condult		
Costs Factors						
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
					TOTAL	
RISER COSTS						
10 Current Investment	\$136.73	\$1,875.00	\$1,081.88	\$33.41	\$3,127.01	See Pgs 67 thru 118
11 Equivalent Book Inv	\$28.10	\$534.18	\$863.43	\$16.39	\$1,442.09	For each C.O.
Annual Cost						
12 Cost of Money	\$15.81	\$156.51	\$65.04	\$2.47	\$239.83	Ln 4 * Ln 10
13 State & Federal Taxes	\$6.26	\$61.93	\$25.73	\$0.98	\$94.89	Ln 5 * Ln 10
14 Depreciation	\$0.00	\$54.38	\$91.96	\$0.73	\$147.07	Ln 6 * Ln 10
15 Repair & Maintenance	\$0.00	\$13.94	\$12.35	\$0.19	\$26.47	Ln 7 * Ln 11
16 Administration	\$1.85	\$35.20	\$56.90	\$1.08	\$95.03	Ln 8 * Ln 11
17 Total of Direct Costs	\$23.92	\$321.96	\$251.98	\$5.45	\$603.30	Sum(Ln 12...Ln16)
18 Monthly Direct Cost					\$50.28	Ln 17 / 12
19 Annual Overhead	\$0.81	\$15.33	\$24.78	\$0.47		Ln 9 * Ln 11
20 Annual Full Cost	\$24.73	\$337.29	\$276.76	\$5.92	\$644.69	Ln 17 + Ln 19
21 Monthly Fully Assigned Cost					\$53.72	Ln 20 / 12

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ENTRANCE FACILITY SPACE FUNCTION
Recurring

RATE ELEMENT NAME: Cable Space per Cable per Central Office

CENTRAL OFFICE:	SNDG15	9341 Regents Rd., San Diego				
Acct Number	211100	212100	223210	244100		SOURCE
Acct Description	Land	Building	Dig Ckt	Condult		
Costs Factors						
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
					TOTAL	
RISER COSTS						
10 Current Investment	\$257.05	\$3,525.00	\$360.63	\$91.87	\$4,234.55	See Pgs 67 thru 118
11 Equivalent Book Inv	\$52.82	\$1,004.25	\$287.81	\$45.08	\$1,389.96	For each C.O.
Annual Cost						
12 Cost of Money	\$29.73	\$294.24	\$21.68	\$6.80	\$352.44	Ln 4 * Ln 10
13 State & Federal Taxes	\$11.76	\$116.42	\$8.58	\$2.69	\$139.45	Ln 5 * Ln 10
14 Depreciation	\$0.00	\$102.23	\$30.65	\$2.02	\$134.90	Ln 6 * Ln 10
15 Repair & Maintenance	\$0.00	\$26.21	\$4.12	\$0.51	\$30.84	Ln 7 * Ln 11
16 Administration	\$3.48	\$66.18	\$18.97	\$2.97	\$91.60	Ln 8 * Ln 11
17 Total of Direct Costs	\$44.97	\$605.28	\$83.99	\$14.99	\$749.23	Sum(Ln 12...Ln16)
18 Monthly Direct Cost					\$62.44	Ln 17 / 12
19 Annual Overhead	\$1.52	\$28.82	\$8.26	\$1.29		Ln 9 * Ln 11
20 Annual Full Cost	\$46.49	\$634.10	\$92.25	\$16.29	\$789.12	Ln 17 + Ln 19
21 Monthly Fully Assigned Cost					\$65.76	Ln 20 / 12

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ENTRANCE FACILITY SPACE FUNCTION
Recurring

RATE ELEMENT NAME: Cable Space per Cable per Central Office

CENTRAL OFFICE:		SNDG16				9059 Mira Mesa Blvd., San Diego	
Acct Number	211100	212100	223210	244100	SOURCE		
Acct Description	Land	Building	Dig Ckt	Conduit			
Costs Factors							
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		
					TOTAL		
RISER COSTS							
10 Current Investment	\$360.97	\$4,950.00	\$721.25	\$125.28	\$6,157.50	See Pgs 67 thru 118	
11 Equivalent Book Inv	\$74.18	\$1,410.22	\$575.62	\$61.47	\$2,121.49	For each C.O.	
Annual Cost							
12 Cost of Money	\$41.74	\$413.19	\$43.36	\$9.27	\$507.56	Ln 4 * Ln 10	
13 State & Federal Taxes	\$16.52	\$163.49	\$17.16	\$3.67	\$200.83	Ln 5 * Ln 10	
14 Depreciation	\$0.00	\$143.55	\$61.31	\$2.76	\$207.61	Ln 6 * Ln 10	
15 Repair & Maintenance	\$0.00	\$36.81	\$8.23	\$0.69	\$45.73	Ln 7 * Ln 11	
16 Administration	\$4.89	\$92.93	\$37.93	\$4.05	\$139.81	Ln 8 * Ln 11	
17 Total of Direct Costs	\$63.15	\$849.97	\$167.98	\$20.44	\$1,101.54	Sum(Ln 12...Ln16)	
18 Monthly Direct Cost					\$91.80	Ln 17 / 12	
19 Annual Overhead	\$2.13	\$40.47	\$16.52	\$1.76		Ln 9 * Ln 11	
20 Annual Full Cost	\$65.28	\$890.44	\$184.50	\$22.21	\$1,162.43	Ln 17 + Ln 19	
21 Monthly Fully Assigned Cost					\$96.87	Ln 20 / 12	

**ENTRANCE FACILITY SPACE FUNCTION
Recurring**

RATE ELEMENT NAME: Cable Space per Cable per Central Office

CENTRAL OFFICE:	SNFC01	555 Pine St., San Francisco				
Acct Number	211100	212100	223210	244100		SOURCE
Acct Description	Land	Building	Dig Ckt	Conduit		
Costs Factors						
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
					TOTAL	
RISER COSTS						
10 Current Investment	\$448.48	\$6,150.00	\$721.25	\$158.69	\$7,478.42	See Pgs 67 thru 118
11 Equivalent Book Inv	\$92.16	\$1,752.10	\$575.62	\$77.86	\$2,497.74	For each C.O.
Annual Cost						
12 Cost of Money	\$51.86	\$513.35	\$43.36	\$11.75	\$620.32	Ln 4 * Ln 10
13 State & Federal Taxes	\$20.52	\$203.12	\$17.16	\$4.65	\$245.44	Ln 5 * Ln 10
14 Depreciation	\$0.00	\$178.35	\$61.31	\$3.49	\$243.15	Ln 6 * Ln 10
15 Repair & Maintenance	\$0.00	\$45.73	\$8.23	\$0.88	\$54.84	Ln 7 * Ln 11
16 Administration	\$6.07	\$115.46	\$37.93	\$5.13	\$164.60	Ln 8 * Ln 11
17 Total of Direct Costs	\$78.46	\$1,056.02	\$167.98	\$25.89	\$1,328.35	Sum(Ln 12...Ln16)
18 Monthly Direct Cost					\$110.70	Ln 17 / 12
19 Annual Overhead	\$2.65	\$50.29	\$16.52	\$2.23		Ln 9 * Ln 11
20 Annual Full Cost	\$81.10	\$1,106.30	\$184.50	\$28.13	\$1,400.04	Ln 17 + Ln 19
21 Monthly Fully Assigned Cost					\$116.67	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

CENTRAL OFFICE:	SNFC04	1 McCoppin St., San Francisco					SOURCE
Acct Number	211100	212100	223210	244100			
Acct Description	Land	Building	Dig Ckt	Conduit			
Costs Factors							
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
						TOTAL	
RISER COSTS							
10 Current Investment	\$410.19	\$5,625.00	\$1,081.88	\$137.81	\$7,254.88		See Pgs 67 thru 118
11 Equivalent Book Inv	\$84.29	\$1,602.53	\$863.43	\$67.62	\$2,617.87		For each C.O.
Annual Cost							
12 Cost of Money	\$47.44	\$469.53	\$65.04	\$10.20	\$592.20		Ln 4 * Ln 10
13 State & Federal Taxes	\$18.77	\$185.78	\$25.73	\$4.04	\$234.32		Ln 5 * Ln 10
14 Depreciation	\$0.00	\$163.13	\$91.96	\$3.03	\$258.12		Ln 6 * Ln 10
15 Repair & Maintenance	\$0.00	\$41.83	\$12.35	\$0.76	\$54.94		Ln 7 * Ln 11
16 Administration	\$5.56	\$105.61	\$56.90	\$4.46	\$172.52		Ln 8 * Ln 11
17 Total of Direct Costs	\$71.76	\$965.87	\$251.98	\$22.49	\$1,312.09		Sum(Ln 12...Ln16)
18 Monthly Direct Cost					\$109.34		Ln 17 / 12
19 Annual Overhead	\$2.42	\$45.99	\$24.78	\$1.94			Ln 9 * Ln 11
20 Annual Full Cost	\$74.18	\$1,011.86	\$276.76	\$24.43	\$1,387.23		Ln 17 + Ln 19
21 Monthly Fully Assigned Cost					\$115.60		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

CENTRAL OFFICE:	SNFC21	611 Folsom St., San Francisco				SOURCE
Acct Number	211100	212100	223210	244100		
Acct Description	Land	Building	Dig Ckt	Conduit		
Costs Factors						
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
					TOTAL	
RISER COSTS						
10 Current Investment	\$393.79	\$5,400.00	\$721.25	\$137.81	\$6,652.84	See Pgs 67 thru 118
11 Equivalent Book Inv	\$80.92	\$1,538.43	\$575.62	\$67.62	\$2,262.59	For each C.O.
Annual Cost						
12 Cost of Money	\$45.54	\$450.75	\$43.36	\$10.20	\$549.85	Ln 4 * Ln 10
13 State & Federal Taxes	\$18.02	\$178.35	\$17.16	\$4.04	\$217.56	Ln 5 * Ln 10
14 Depreciation	\$0.00	\$156.60	\$61.31	\$3.03	\$220.94	Ln 6 * Ln 10
15 Repair & Maintenance	\$0.00	\$40.15	\$8.23	\$0.76	\$49.15	Ln 7 * Ln 11
16 Administration	\$5.33	\$101.38	\$37.93	\$4.46	\$149.10	Ln 8 * Ln 11
17 Total of Direct Costs	\$68.89	\$927.24	\$167.98	\$22.49	\$1,186.60	Sum(Ln 12...Ln16)
18 Monthly Direct Cost					\$98.88	Ln 17 / 12
19 Annual Overhead	\$2.32	\$44.15	\$16.52	\$1.94		Ln 9 * Ln 11
20 Annual Full Cost	\$71.21	\$971.39	\$184.50	\$24.43	\$1,251.53	Ln 17 + Ln 19
21 Monthly Fully Assigned Cost					\$104.29	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

CENTRAL OFFICE:		SNSJ02		95 Almaden, San Jose			
Acct Number	211100	212100	223210	244100			SOURCE
Acct Description	Land	Building	Dlg Ckt	Conduit			
Costs Factors							
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
						TOTAL	
RISER COSTS							
10 Current Investment	\$399.26	\$5,475.00	\$1,081.88	\$133.63	\$7,089.76		See Pgs 67 thru 118
11 Equivalent Book Inv	\$82.05	\$1,559.79	\$863.43	\$65.57	\$2,570.84		For each C.O.
Annual Cost							
12 Cost of Money	\$46.17	\$457.01	\$65.04	\$9.89	\$578.11		Ln 4 * Ln 10
13 State & Federal Taxes	\$18.27	\$180.83	\$25.73	\$3.91	\$228.74		Ln 5 * Ln 10
14 Depreciation	\$0.00	\$158.78	\$91.96	\$2.94	\$253.67		Ln 6 * Ln 10
15 Repair & Maintenance	\$0.00	\$40.71	\$12.35	\$0.74	\$53.80		Ln 7 * Ln 11
16 Administration	\$5.41	\$102.79	\$56.90	\$4.32	\$169.42		Ln 8 * Ln 11
17 Total of Direct Costs	\$69.85	\$940.11	\$251.98	\$21.81	\$1,283.74		Sum(Ln 12...Ln16)
18 Monthly Direct Cost					\$106.98		Ln 17 / 12
19 Annual Overhead	\$2.35	\$44.77	\$24.78	\$1.88			Ln 9 * Ln 11
20 Annual Full Cost	\$72.20	\$984.88	\$276.76	\$23.69	\$1,357.53		Ln 17 + Ln 19
21 Monthly Fully Assigned Cost					\$113.13		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

CENTRAL OFFICE:	SNSJ12	6245 Dial Way, San Jose				SOURCE
Acct Number	211100	212100	223210	244100		
Acct Description	Land	Building	Dig Ckt	Conduit		
Costs Factors						
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
					TOTAL	
RISER COSTS						
10 Current Investment	\$344.56	\$4,725.00	\$360.63	\$125.28	\$5,555.47	See Pgs 67 thru 118
11 Equivalent Book Inv	\$70.81	\$1,346.12	\$287.81	\$61.47	\$1,766.21	For each C.O.
Annual Cost						
12 Cost of Money	\$39.85	\$394.41	\$21.68	\$9.27	\$465.20	Ln 4 * Ln 10
13 State & Federal Taxes	\$15.77	\$156.06	\$8.58	\$3.67	\$184.07	Ln 5 * Ln 10
14 Depreciation	\$0.00	\$137.03	\$30.65	\$2.76	\$170.43	Ln 6 * Ln 10
15 Repair & Maintenance	\$0.00	\$35.13	\$4.12	\$0.69	\$39.94	Ln 7 * Ln 11
16 Administration	\$4.67	\$88.71	\$18.97	\$4.05	\$116.39	Ln 8 * Ln 11
17 Total of Direct Costs	\$60.28	\$811.33	\$83.99	\$20.44	\$976.04	Sum(Ln 12...Ln16)
18 Monthly Direct Cost					\$81.34	Ln 17 / 12
19 Annual Overhead	\$2.03	\$38.63	\$8.26	\$1.76		Ln 9 * Ln 11
20 Annual Full Cost	\$62.31	\$849.96	\$92.25	\$22.21	\$1,026.73	Ln 17 + Ln 19
21 Monthly Fully Assigned Cost					\$85.56	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

CENTRAL OFFICE:		SNJS21				2211 Junction Ave., San Jose	
Acct Number	211100	212100	223210	244100		SOURCE	
Acct Description	Land	Building	Dlg Ckt	Conduit			
Costs Factors							
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	
					TOTAL		
RISER COSTS							
10 Current Investment	\$344.56	\$4,725.00	\$360.63	\$125.28	\$5,555.47	See Pgs 67 thru 118	
11 Equivalent Book Inv	\$70.81	\$1,346.12	\$287.81	\$61.47	\$1,766.21	For each C.O.	
Annual Cost							
12 Cost of Money	\$39.85	\$394.41	\$21.68	\$9.27	\$465.20	Ln 4 * Ln 10	
13 State & Federal Taxes	\$15.77	\$156.06	\$8.58	\$3.67	\$184.07	Ln 5 * Ln 10	
14 Depreciation	\$0.00	\$137.03	\$30.65	\$2.76	\$170.43	Ln 6 * Ln 10	
15 Repair & Maintenance	\$0.00	\$35.13	\$4.12	\$0.69	\$39.94	Ln 7 * Ln 11	
16 Administration	\$4.67	\$88.71	\$18.97	\$4.05	\$116.39	Ln 8 * Ln 11	
17 Total of Direct Costs	\$60.28	\$811.33	\$83.99	\$20.44	\$976.04	Sum(Ln 12...Ln16)	
18 Monthly Direct Cost					\$81.34	Ln 17 / 12	
19 Annual Overhead	\$2.03	\$38.63	\$8.26	\$1.76		Ln 9 * Ln 11	
20 Annual Full Cost	\$62.31	\$849.96	\$92.25	\$22.21	\$1,026.73	Ln 17 + Ln 19	
21 Monthly Fully Assigned Cost					\$85.56	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

CENTRAL OFFICE:	SNMT11	23 28th Ave., San Mateo					SOURCE
Acct Number	211100	212100	223210	244100			
Acct Description	Land	Building	Dlg Ckt	Conduit			
Costs Factors							
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
						TOTAL	
RISER COSTS							
10 Current Investment	\$492.23	\$6,750.00	\$721.25	\$175.39	\$8,138.87		See Pgs 67 thru 118
11 Equivalent Book Inv	\$101.15	\$1,923.03	\$575.62	\$86.06	\$2,685.87		For each C.O.
Annual Cost							
12 Cost of Money	\$56.92	\$563.44	\$43.36	\$12.98	\$676.70		Ln 4 * Ln 10
13 State & Federal Taxes	\$22.52	\$222.94	\$17.16	\$5.14	\$267.75		Ln 5 * Ln 10
14 Depreciation	\$0.00	\$195.75	\$61.31	\$3.86	\$260.91		Ln 6 * Ln 10
15 Repair & Maintenance	\$0.00	\$50.19	\$8.23	\$0.97	\$59.40		Ln 7 * Ln 11
16 Administration	\$6.67	\$126.73	\$37.93	\$5.67	\$177.00		Ln 8 * Ln 11
17 Total of Direct Costs	\$86.11	\$1,159.04	\$167.98	\$28.62	\$1,441.76		Sum(Ln 12...Ln16)
18 Monthly Direct Cost					\$120.15		Ln 17 / 12
19 Annual Overhead	\$2.90	\$55.19	\$16.52	\$2.47			Ln 9 * Ln 11
20 Annual Full Cost	\$89.02	\$1,214.24	\$184.50	\$31.09	\$1,518.85		Ln 17 + Ln 19
21 Monthly Fully Assigned Cost					\$126.57		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

CENTRAL OFFICE:		SNRS01		517 Second St., Santa Rosa		
Acct Number	211100	212100	223210	244100		SOURCE
Acct Description	Land	Building	Dig Ckt	Conduit		
Costs Factors						
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
					TOTAL	
RISER COSTS						
10 Current Investment	\$289.87	\$3,975.00	\$1,081.88	\$91.87	\$5,438.62	See Pgs 67 thru 118
11 Equivalent Book Inv	\$59.57	\$1,132.45	\$863.43	\$45.08	\$2,100.53	For each C.O.
Annual Cost						
12 Cost of Money	\$33.52	\$331.80	\$65.04	\$6.80	\$437.16	Ln 4 * Ln 10
13 State & Federal Taxes	\$13.26	\$131.29	\$25.73	\$2.69	\$172.97	Ln 5 * Ln 10
14 Depreciation	\$0.00	\$115.28	\$91.96	\$2.02	\$209.26	Ln 6 * Ln 10
15 Repair & Maintenance	\$0.00	\$29.56	\$12.35	\$0.51	\$42.41	Ln 7 * Ln 11
16 Administration	\$3.93	\$74.63	\$56.90	\$2.97	\$138.42	Ln 8 * Ln 11
17 Total of Direct Costs	\$50.71	\$682.55	\$251.98	\$14.99	\$1,000.23	Sum(Ln 12...Ln16)
18 Monthly Direct Cost					\$83.35	Ln 17 / 12
19 Annual Overhead	\$1.71	\$32.50	\$24.78	\$1.29		Ln 9 * Ln 11
20 Annual Full Cost	\$52.42	\$715.05	\$276.76	\$16.29	\$1,060.51	Ln 17 + Ln 19
21 Monthly Fully Assigned Cost					\$88.38	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

CENTRAL OFFICE:		SNTC01		1700 Space Park Drive, Santa Clara			
Acct Number	211100	212100	223210	244100			SOURCE
Acct Description	Land	Building	Dlg Ckt	Conduit			
Costs Factors							
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
					TOTAL		
RISER COSTS							
10 Current Investment	\$328.16	\$4,500.00	\$0.00	\$125.28	\$4,953.44		See Pgs 67 thru 118
11 Equivalent Book Inv	\$67.44	\$1,282.02	\$0.00	\$61.47	\$1,410.93		For each C.O.
Annual Cost							
12 Cost of Money	\$37.95	\$375.63	\$0.00	\$9.27	\$422.85		Ln 4 * Ln 10
13 State & Federal Taxes	\$15.02	\$148.62	\$0.00	\$3.67	\$167.31		Ln 5 * Ln 10
14 Depreciation	\$0.00	\$130.50	\$0.00	\$2.76	\$133.26		Ln 6 * Ln 10
15 Repair & Maintenance	\$0.00	\$33.46	\$0.00	\$0.69	\$34.16		Ln 7 * Ln 11
16 Administration	\$4.44	\$84.49	\$0.00	\$4.05	\$92.98		Ln 8 * Ln 11
17 Total of Direct Costs	\$57.41	\$772.70	\$0.00	\$20.44	\$850.55		Sum(Ln 12...Ln16)
18 Monthly Direct Cost					\$70.88		Ln 17 / 12
19 Annual Overhead	\$1.94	\$36.79	\$0.00	\$1.76			Ln 9 * Ln 11
20 Annual Full Cost	\$59.34	\$809.49	\$0.00	\$22.21	\$891.04		Ln 17 + Ln 19
21 Monthly Fully Assigned Cost					\$74.25		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

CENTRAL OFFICE:	SNVA01		234 Carrol St., Sunhyvale			
Acct Number	211100	212100	223210	244100		SOURCE
Acct Description	Land	Bulding	Dlg Ckt	Conduit		
Costs Factors						
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
					TOTAL	
RISER COSTS						
10 Current Investment	\$618.03	\$8,475.00	\$360.63	\$229.68	\$9,683.33	See Pgs 67 thru 118
11 Equivalent Book Inv	\$127.00	\$2,414.48	\$287.81	\$112.70	\$2,941.99	For each C.O.
Annual Cost						
12 Cost of Money	\$71.47	\$707.43	\$21.68	\$17.00	\$817.58	Ln 4 * Ln 10
13 State & Federal Taxes	\$28.28	\$279.91	\$8.58	\$6.73	\$323.49	Ln 5 * Ln 10
14 Depreciation	\$0.00	\$245.78	\$30.65	\$5.05	\$281.48	Ln 6 * Ln 10
15 Repair & Maintenance	\$0.00	\$63.02	\$4.12	\$1.27	\$68.41	Ln 7 * Ln 11
16 Administration	\$8.37	\$159.11	\$18.97	\$7.43	\$193.88	Ln 8 * Ln 11
17 Total of Direct Costs	\$108.12	\$1,455.24	\$83.99	\$37.48	\$1,684.83	Sum(Ln 12...Ln16)
18 Monthly Direct Cost					\$140.40	Ln 17 / 12
19 Annual Overhead	\$3.65	\$69.30	\$8.26	\$3.23		Ln 9 * Ln 11
20 Annual Full Cost	\$111.76	\$1,524.54	\$92.25	\$40.71	\$1,769.27	Ln 17 + Ln 19
21 Monthly Fully Assigned Cost					\$147.44	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

CENTRAL OFFICE:		SNVA11				1140 Mathilda Ave., Sunnyvale	
Acct Number	211100	212100	223210	244100		SOURCE	
Acct Description	Land	Building	Dlg Ckt	Conduit			
Costs Factors							
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	
					TOTAL		
RISER COSTS							
10 Current Investment	\$563.33	\$7,725.00	\$360.63	\$208.80	\$8,857.76	See Pgs 67 thru 118	
11 Equivalent Book Inv	\$115.76	\$2,200.81	\$287.81	\$102.45	\$2,706.83	For each C.O.	
Annual Cost							
12 Cost of Money	\$65.15	\$644.82	\$21.68	\$15.45	\$747.10	Ln 4 * Ln 10	
13 State & Federal Taxes	\$25.78	\$255.14	\$8.58	\$6.11	\$295.61	Ln 5 * Ln 10	
14 Depreciation	\$0.00	\$224.03	\$30.65	\$4.59	\$259.27	Ln 6 * Ln 10	
15 Repair & Maintenance	\$0.00	\$57.44	\$4.12	\$1.16	\$62.71	Ln 7 * Ln 11	
16 Administration	\$7.63	\$145.03	\$18.97	\$6.75	\$178.38	Ln 8 * Ln 11	
17 Total of Direct Costs	\$98.55	\$1,326.46	\$83.99	\$34.07	\$1,543.08	Sum(Ln 12...Ln16)	
18 Monthly Direct Cost					\$128.59	Ln 17 / 12	
19 Annual Overhead	\$3.32	\$63.16	\$8.26	\$2.94		Ln 9 * Ln 11	
20 Annual Full Cost	\$101.87	\$1,389.62	\$92.25	\$37.01	\$1,620.76	Ln 17 + Ln 19	
21 Monthly Fully Assigned Cost					\$135.06	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

CENTRAL OFFICE:	SKTN01	345 N. San Joaquin, Stockton					SOURCE
Acct Number	211100	212100	223210	244100			
Acct Description	Land	Building	Dig Ckt	Conduit			
Costs Factors							
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
						TOTAL	
RISER COSTS							
10 Current Investment	\$360.97	\$4,950.00	\$721.25	\$125.28	\$6,157.50		See Pgs 67 thru 118
11 Equivalent Book Inv	\$74.18	\$1,410.22	\$575.62	\$61.47	\$2,121.49		For each C.O.
Annual Cost							
12 Cost of Money	\$41.74	\$413.19	\$43.36	\$9.27	\$507.56		Ln 4 * Ln 10
13 State & Federal Taxes	\$16.52	\$163.49	\$17.16	\$3.67	\$200.83		Ln 5 * Ln 10
14 Depreciation	\$0.00	\$143.55	\$61.31	\$2.76	\$207.61		Ln 6 * Ln 10
15 Repair & Maintenance	\$0.00	\$36.81	\$8.23	\$0.69	\$45.73		Ln 7 * Ln 11
16 Administration	\$4.89	\$92.93	\$37.93	\$4.05	\$139.81		Ln 8 * Ln 11
17 Total of Direct Costs	\$63.15	\$849.97	\$167.98	\$20.44	\$1,101.54		Sum(Ln 12...Ln16)
18 Monthly Direct Cost					\$91.80		Ln 17 / 12
19 Annual Overhead	\$2.13	\$40.47	\$16.52	\$1.76			Ln 9 * Ln 11
20 Annual Full Cost	\$65.28	\$890.44	\$184.50	\$22.21	\$1,162.43		Ln 17 + Ln 19
21 Monthly Fully Assigned Cost					\$96.87		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

CENTRAL OFFICE:		VNNY02		6803 Cedros, Van Nuys			SOURCE
Acct Number		211100	212100	223210	244100		
Acct Description		Land	Building	Dig Ckt	Conduit		
Costs Factors							
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
						TOTAL	
RISER COSTS							
10	Current Investment	\$267.99	\$3,675.00	\$360.63	\$96.05	\$4,399.67	See Pgs 67 thru 118
11	Equivalent Book Inv	\$55.07	\$1,046.99	\$287.81	\$47.13	\$1,437.00	For each C.O.
Annual Cost							
12	Cost of Money	\$30.99	\$306.76	\$21.68	\$7.11	\$366.54	Ln 4 * Ln 10
13	State & Federal Taxes	\$12.26	\$121.38	\$8.58	\$2.81	\$145.03	Ln 5 * Ln 10
14	Depreciation	\$0.00	\$106.58	\$30.65	\$2.11	\$139.34	Ln 6 * Ln 10
15	Repair & Maintenance	\$0.00	\$27.33	\$4.12	\$0.53	\$31.97	Ln 7 * Ln 11
16	Administration	\$3.63	\$69.00	\$18.97	\$3.11	\$94.70	Ln 8 * Ln 11
17	Total of Direct Costs	\$46.88	\$631.04	\$83.99	\$15.67	\$777.58	Sum(Ln 12...Ln16)
18	Monthly Direct Cost					\$64.80	Ln 17 / 12
19	Annual Overhead	\$1.58	\$30.05	\$8.26	\$1.35		Ln 9 * Ln 11
20	Annual Full Cost	\$48.46	\$661.08	\$92.25	\$17.03	\$818.83	Ln 17 + Ln 19
21	Monthly Fully Assigned Cost					\$68.24	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

CENTRAL OFFICE:		WLAN01		2010 Century Park East, Century City		
Acct Number	211100	212100	223210	244100		SOURCE
Acct Description	Land	Building	Dig Ckt	Conduit		
Costs Factors						
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
					TOTAL	
RISER COSTS						
10 Current Investment	\$557.86	\$7,650.00	\$721.25	\$200.45	\$9,129.56	See Pgs 67 thru 118
11 Equivalent Book Inv	\$114.64	\$2,179.44	\$575.62	\$98.36	\$2,968.05	For each C.O.
Annual Cost						
12 Cost of Money	\$64.51	\$638.56	\$43.36	\$14.84	\$761.27	Ln 4 * Ln 10
13 State & Federal Taxes	\$25.53	\$252.66	\$17.16	\$5.87	\$301.21	Ln 5 * Ln 10
14 Depreciation	\$0.00	\$221.85	\$61.31	\$4.41	\$287.57	Ln 6 * Ln 10
15 Repair & Maintenance	\$0.00	\$56.88	\$8.23	\$1.11	\$66.23	Ln 7 * Ln 11
16 Administration	\$7.55	\$143.63	\$37.93	\$6.48	\$195.59	Ln 8 * Ln 11
17 Total of Direct Costs	\$97.59	\$1,313.58	\$167.98	\$32.71	\$1,611.87	Sum(Ln 12...Ln16)
18 Monthly Direct Cost					\$134.32	Ln 17 / 12
19 Annual Overhead	\$3.29	\$62.55	\$16.52	\$2.82		Ln 9 * Ln 11
20 Annual Full Cost	\$100.88	\$1,376.13	\$184.50	\$35.53	\$1,697.05	Ln 17 + Ln 19
21 Monthly Fully Assigned Cost					\$141.42	Ln 20 / 12

ENTRANCE FACILITY SPACE FUNCTION
Recurring

RATE ELEMENT NAME: Cable Space per Cable per Central Office

CENTRAL OFFICE:	WNCK11	1755 Locust St., Walnut Creek				SOURCE
Acct Number	211100	212100	223210	244100		
Acct Description	Land	Building	Dig Ckt	Conduit		
Costs Factors						
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
					TOTAL	
RISER COSTS						
10 Current Investment	\$191.42	\$2,625.00	\$360.63	\$66.82	\$3,243.86	See Pgs 67 thru 118
11 Equivalent Book Inv	\$39.34	\$747.85	\$287.81	\$32.79	\$1,107.78	For each C.O.
Annual Cost						
12 Cost of Money	\$22.14	\$219.11	\$21.68	\$4.95	\$267.88	Ln 4 * Ln 10
13 State & Federal Taxes	\$8.76	\$86.70	\$8.58	\$1.96	\$105.99	Ln 5 * Ln 10
14 Depreciation	\$0.00	\$76.13	\$30.65	\$1.47	\$108.25	Ln 6 * Ln 10
15 Repair & Maintenance	\$0.00	\$19.52	\$4.12	\$0.37	\$24.00	Ln 7 * Ln 11
16 Administration	\$2.59	\$49.28	\$18.97	\$2.16	\$73.00	Ln 8 * Ln 11
17 Total of Direct Costs	\$33.49	\$450.74	\$83.99	\$10.90	\$579.12	Sum(Ln 12...Ln16)
18 Monthly Direct Cost					\$48.26	Ln 17 / 12
19 Annual Overhead	\$1.13	\$21.46	\$8.26	\$0.94		Ln 9 * Ln 11
20 Annual Full Cost	\$34.62	\$472.20	\$92.25	\$11.84	\$610.92	Ln 17 + Ln 19
21 Monthly Fully Assigned Cost					\$50.91	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
(Back Up for Pages B.15 - B.66)

CENTRAL OFFICE: ANHM01 217 N. Lemon St., Anaheim			
Ladder Racking (Investment Account 223210)			SOURCE
1	Ladder Racking Material and Labor per CO Floor	\$2,885	Project Team
2	Number of Fiber Cables per Ladder Rack	8	Project Team
3	Gross Current Investment per Floor per Fiber Run	\$360.63	Ln 1 / Ln 2
4	CC/BC Ratio, Account 223210	1.253	1992 Company Study
5	Equivalent Embedded Invest., Acct. 223210, per Floor	\$287.81	Ln 3 / Ln 4
6	Number of Floors	3	Project Team
7	Current Investment	\$1,081.88	Ln 3 * Ln 6
8	Equivalent Embedded Investment	\$863.43	Ln 5 * Ln 6
Vault Racking (Investment Account 244100)			
9	Cable Racking Material and Labor per Vault Foot	\$20.88	Project Team
10	Number of Fiber Cables per Wall	25	Project Team
11	Gross Current Investment per Vault Foot	\$0.84	Ln 9 / Ln 10
12	CC/BC Ratio, Account 244100	2.038	1992 Company Study
13	Equivalent Embedded Investment per Vault Foot	\$0.41	Ln 11 / Ln 12
14	Number of Feet	150	Project Team
15	Current Investment	\$125.28	Ln 11 * Ln 14
16	Equivalent Embedded Investment	\$61.47	Ln 13 * Ln 14
SQUARE FEET OF BUILDING SPACE PER FLOOR PER VERTICAL FIBER RUN			
17	Square Footage per 2' x 3' Ladder Rack Floor Plate	6	Project Team
18	Number of Fiber Cables per Ladder Rack	8	Project Team
19	Square Footage per Floor per Fiber Run	0.75	Ln 17 / Ln 18
20	Total Square Footage, Vertical Fiber Run	2.25	Ln 6 * Ln 19
SQ FEET OF BUILDING SPACE PER FOOT OF FIBER RUN WITHIN VAULT			
		<u>Feet</u>	<u>Square Feet</u>
21	Vault Clearance from Wall Required / Foot	2.5	Project Team
22	Square Feet of Vault Floor Space Required per Foot	2.5	Ln 21 x 1 ft
23	Number of Fiber Cables per Wall	25	Project Team
24	Square Footage per foot of Fiber Run in Vault	0.10	Ln 22 / Ln 23
25	Total Square Footage, Vault	15	Ln 14 * Ln 24
Land (Investment Account 211100) and Building (Investment Account 212100)			
		<u>Land</u>	<u>Building</u>
26	Current Inv / Sq Ft, Avg of 51 Offices	\$21.88	\$300
27	Embedded Inv / Sq Ft, Avg of 51 Offices	\$4.50	\$85.47
28	Total Square Footage	17.25	17.25
29	Total Current Investment	\$377.38	\$5,175.00
30	Total Embedded Investment	\$77.55	\$1,474.33

NOTE: Totals may not add due to rounding.

ENTRANCE FACILITY SPACE FUNCTION
Recurring

RATE ELEMENT NAME: Cable Space per Cable per Central Office
(Back Up for Pages B.15 - B.66)

CENTRAL OFFICE:			BKFD12	1918 M St., Bakersfield
Ladder Racking (Investment Account 223210)				SOURCE
1	Ladder Racking Material and Labor per CO Floor	\$2,885		Project Team
2	Number of Fiber Cables per Ladder Rack		8	Project Team
3	Gross Current Investment per Floor per Fiber Run	\$360.63		Ln 1 / Ln 2
4	CC/BC Ratio, Account 223210		1.253	1992 Company Study
5	Equivalent Embedded Invest., Acct. 223210, per Floor	\$287.81		Ln 3 / Ln 4
6	Number of Floors		1	Project Team
7	Current Investment	\$360.63		Ln 3 * Ln 6
8	Equivalent Embedded Investment	\$287.81		Ln 5 * Ln 6
Vault Racking (Investment Account 244100)				
9	Cable Racking Material and Labor per Vault Foot	\$20.88		Project Team
10	Number of Fiber Cables per Wall		25	Project Team
11	Gross Current Investment per Vault Foot	\$0.84		Ln 9 / Ln 10
12	CC/BC Ratio, Account 244100		2.038	1992 Company Study
13	Equivalent Embedded Investment per Vault Foot	\$0.41		Ln 11 / Ln 12
14	Number of Feet		45	Project Team
15	Current Investment	\$37.58		Ln 11 * Ln 14
16	Equivalent Embedded Investment	\$18.44		Ln 13 * Ln 14
SQUARE FEET OF BUILDING SPACE PER FLOOR PER VERTICAL FIBER RUN				
17	Square Footage per 2' x 3' Ladder Rack Floor Plate		6	Project Team
18	Number of Fiber Cables per Ladder Rack		8	Project Team
19	Square Footage per Floor per Fiber Run		0.75	Ln 17 / Ln 18
20	Total Square Footage, Vertical Fiber Run		0.75	Ln 6 * Ln 19
SQ FEET OF BUILDING SPACE PER FOOT OF FIBER RUN WITHIN VAULT				
		<u>Feet</u>	<u>Square Feet</u>	
21	Vault Clearance from Wall Required / Foot	2.5		Project Team
22	Square Feet of Vault Floor Space Required per Foot		2.5	Ln 21 x 1 ft
23	Number of Fiber Cables per Wall		25	Project Team
24	Square Footage per foot of Fiber Run in Vault		0.10	Ln 22 / Ln 23
25	Total Square Footage, Vault		4.5	Ln 14 * Ln 24
Land (Investment Account 211100) and Building (Investment Account 212100)				
		<u>Land</u>	<u>Building</u>	
26	Current Inv / Sq Ft, Avg of 51 Offices	\$21.88	\$300	App R, Pg 1, Ln 54
27	Embedded Inv / Sq Ft, Avg of 51 Offices	\$4.50	\$85.47	App R, Pg 1, Ln 54
28	Total Square Footage	5.25	5.25	Ln 20 + Ln 25
29	Total Current Investment	\$114.85	\$1,575.00	Ln 26 * Ln 28
30	Total Embedded Investment	\$23.60	\$448.71	Ln 27 * Ln 28

NOTE: Totals may not add due to rounding.

ENTRANCE FACILITY SPACE FUNCTION
Recurring

RATE ELEMENT NAME: Cable Space per Cable per Central Office
(Back Up for Pages B.15 - B.66)

CENTRAL OFFICE:			BRBN11	280 E. Palm Ave., Burbank
<u>Ladder Racking (Investment Account 223210)</u>			<u>SOURCE</u>	
1	Ladder Racking Material and Labor per CO Floor	\$2,885		Project Team
2	Number of Fiber Cables per Ladder Rack	8		Project Team
3	Gross Current Investment per Floor per Fiber Run	\$360.63		Ln 1 / Ln 2
4	CC/BC Ratio, Account 223210	1.253		1992 Company Study
5	Equivalent Embedded Invest., Acct. 223210, per Floor	\$287.81		Ln 3 / Ln 4
6	Number of Floors	3		Project Team
7	Current Investment	\$1,081.88		Ln 3 * Ln 6
8	Equivalent Embedded Investment	\$863.43		Ln 5 * Ln 6
<u>Vault Racking (Investment Account 244100)</u>				
9	Cable Racking Material and Labor per Vault Foot	\$20.88		Project Team
10	Number of Fiber Cables per Wall	25		Project Team
11	Gross Current Investment per Vault Foot	\$0.84		Ln 9 / Ln 10
12	CC/BC Ratio, Account 244100	2.038		1992 Company Study
13	Equivalent Embedded Investment per Vault Foot	\$0.41		Ln 11 / Ln 12
14	Number of Feet	60		Project Team
15	Current Investment	\$50.11		Ln 11 * Ln 14
16	Equivalent Embedded Investment	\$24.59		Ln 13 * Ln 14
<u>SQUARE FEET OF BUILDING SPACE PER FLOOR PER VERTICAL FIBER RUN</u>				
17	Square Footage per 2' x 3' Ladder Rack Floor Plate	6		Project Team
18	Number of Fiber Cables per Ladder Rack	8		Project Team
19	Square Footage per Floor per Fiber Run	0.75		Ln 17 / Ln 18
20	Total Square Footage, Vertical Fiber Run	2.25		Ln 6 * Ln 19
<u>SQ FEET OF BUILDING SPACE PER FOOT OF FIBER RUN WITHIN VAULT</u>				
		<u>Feet</u>	<u>Square Feet</u>	
21	Vault Clearance from Wall Required / Foot	2.5		Project Team
22	Square Feet of Vault Floor Space Required per Foot	2.5		Ln 21 x 1 ft
23	Number of Fiber Cables per Wall	25		Project Team
24	Square Footage per foot of Fiber Run in Vault	0.10		Ln 22 / Ln 23
25	Total Square Footage, Vault	6		Ln 14 * Ln 24
<u>Land (Investment Account 211100) and Building (Investment Account 212100)</u>				
		<u>Land</u>	<u>Building</u>	
26	Current Inv / Sq Ft, Avg of 51 Offices	\$21.88	\$300	App R, Pg 1, Ln 54
27	Embedded Inv / Sq Ft, Avg of 51 Offices	\$4.50	\$85.47	App R, Pg 1, Ln 54
28	Total Square Footage	8.25	8.25	Ln 20 + Ln 25
29	Total Current Investment	\$180.49	\$2,475.00	Ln 26 * Ln 28
30	Total Embedded Investment	\$37.09	\$705.11	Ln 27 * Ln 28

NOTE: Totals may not add due to rounding.