

## RATE ELEMENT NAME: Central Office Floor Space per 100 Square Feet - Partitioned

<b>CENTRAL OFFICE:</b>		<b>SNFC04</b>	<b>1 McCoppin St., San Francisco</b>		
<b>Account Number</b>		(A)	(B)	(C)	<b>SOURCE</b>
<b>Account Description</b>		<b>LAND</b>	<b>BUILDING</b>		
<b>Cost Factors</b>					
1 Net Plant		1.0000	1.0000		Accounted For in RIT
2 FCC RIT		0.1614	0.1165		1992 Company Study
3 St & Fed Tax as a % of RIT		28.35%	28.35%		1992 Company Study
4 Cost of Money		0.1156	0.0835		Ln 1 * Ln 2 * (1 - Ln 3)
5 St & Fed Tax		0.0458	0.0330		Ln 1 * Ln 2 * Ln 3
6 Depreciation		0.0000	0.0290		FCC Factor
7 Repair & Maintenance		0.0000	0.0261		1992 Company Study
8 Administration		0.0659	0.0659		1992 Company Study
9 Overhead		0.0287	0.0287		1992 Company Study
<b>CO-SPECIFIC COSTS:</b>				<b>TOTAL</b>	
				(Col. A+B)	
10 Assignable Square Footage		74,821	74,821		Real Estate Mgmt.
11 Current Investment (Gross)	\$1,753,290		\$22,446,300	\$24,199,590	Real Estate Mgmt.
12 Current Inv/Assign Sq Ft	\$23.43		\$300.00	\$323.43	Ln 11 / Ln 10
13 Book Investment (Gross)	\$145,102		\$3,879,900	\$4,025,002	Real Estate Mgmt.
14 Book Inv/Assign Sq Ft	\$1.94		\$51.86	\$53.80	Ln 13 / Ln 10
15 Current Inv / Collocator	\$3,046.31		\$39,000.00	\$42,046.31	Ln 12 * 130 (See Note)
16 Book Inv / Collocator	\$252.11		\$6,741.25	\$6,993.36	Ln 14 * 130 (See Note)
<b>Annual Cost per Collocator</b>					
15 Cost of Money	\$352.28		\$3,255.42	\$3,607.70	Ln 4 * Ln 15
16 State & Federal Taxes	\$139.39		\$1,288.08	\$1,427.47	Ln 5 * Ln 15
17 Depreciation	\$0.00		\$1,131.00	\$1,131.00	Ln 6 * Ln 15
18 Repair & Maintenance	\$0.00		\$298.02	\$298.02	Avg of 51 COs
19 Administration	\$31.53		\$752.46	\$783.99	Avg of 51 COs
20 Total of Direct Cost	\$523.20		\$6,724.98	\$7,248.18	Sum(Ln 15...Ln 19)
21 Monthly Direct Cost per Collocator				\$604.02	Ln 20 / 12
22 Annual Overhead / Colloc	\$13.73		\$327.70	\$341.43	Avg of 51 COs
23 Monthly Overhead per Collocator				\$28.45	Ln 22 / 12
24 Monthly Full Cost per Collocator				\$632.47	Ln 21 + Ln 23
25 Illustrative Rate				\$632.47	Ln 24

Note: 130 square feet are required for each collocator. See Diagram B.

**FLOOR SPACE FUNCTION**  
Recurring

**RATE ELEMENT NAME: Central Office Floor Space per 100 Square Feet - Partitioned**

<b>CENTRAL OFFICE:</b>	<b>SNFC21</b>	<b>611 Folsom St., San Francisco</b>		
<b>Account Number</b>	<b>(A)</b>	<b>(B)</b>	<b>(C)</b>	<b>SOURCE</b>
<b>Account Description</b>	<b>211100</b>	<b>212100</b>		
	<b>LAND</b>	<b>BUILDING</b>		
<b>Cost Factors</b>				
1 Net Plant	1.0000	1.0000		Accounted For in RIT
2 FCC RIT	0.1614	0.1165		1992 Company Study
3 St & Fed Tax as a % of RIT	28.35%	28.35%		1992 Company Study
4 Cost of Money	0.1156	0.0835		Ln 1 * Ln 2 * (1 - Ln 3)
5 St & Fed Tax	0.0458	0.0330		Ln 1 * Ln 2 * Ln 3
6 Depreciation	0.0000	0.0290		FCC Factor
7 Repair & Maintenance	0.0000	0.0261		1992 Company Study
8 Administration	0.0659	0.0659		1992 Company Study
9 Overhead	0.0287	0.0287		1992 Company Study
<b>CO-SPECIFIC COSTS:</b>			<b>TOTAL</b>	
			<b>(Col. A+B)</b>	
10 Assignable Square Footage	121,977	121,977		Real Estate Mgmt.
11 Current Investment (Gross)	\$1,464,938	\$36,593,100	\$38,058,038	Real Estate Mgmt.
12 Current Inv/Assign Sq Ft	\$12.01	\$300.00	\$312.01	Ln 11 / Ln 10
13 Book Investment (Gross)	\$705,944	\$14,467,272	\$15,173,216	Real Estate Mgmt.
14 Book Inv/Assign Sq Ft	\$5.79	\$118.61	\$124.39	Ln 13 / Ln 10
15 Current Inv / Collocator	\$1,561.29	\$39,000.00	\$40,561.29	Ln 12 * 130 (See Note)
16 Book Inv / Collocator	\$752.38	\$15,418.85	\$16,171.23	Ln 14 * 130 (See Note)
<b>Annual Cost per Collocator</b>				
15 Cost of Money	\$180.55	\$3,255.42	\$3,435.97	Ln 4 * Ln 15
16 State & Federal Taxes	\$71.44	\$1,288.08	\$1,359.52	Ln 5 * Ln 15
17 Depreciation	\$0.00	\$1,131.00	\$1,131.00	Ln 6 * Ln 15
18 Repair & Maintenance	\$0.00	\$298.02	\$298.02	Avg of 51 COs
19 Administration	\$31.53	\$752.46	\$783.99	Avg of 51 COs
20 Total of Direct Cost	\$283.52	\$6,724.98	\$7,008.50	Sum(Ln 15...Ln 19)
21 Monthly Direct Cost per Collocator			\$584.04	Ln 20 / 12
22 Annual Overhead / Colloc	\$13.73	\$327.70	\$341.43	Avg of 51 COs
23 Monthly Overhead per Collocator			\$28.45	Ln 22 / 12
24 Monthly Full Cost per Collocator			\$612.49	Ln 21 + Ln 23
25 Illustrative Rate			\$612.49	Ln 24

Note: 130 square feet are required for each collocator. See Diagram B.

## RATE ELEMENT NAME: Central Office Floor Space per 100 Square Feet - Partitioned

<b>CENTRAL OFFICE:</b>		<b>SNSJ02</b>	<b>95 Almaden, San Jose</b>		
		(A)	(B)	(C)	SOURCE
Account Number	211100		212100		
Account Description	LAND		BUILDING		
<b>Cost Factors</b>					
1 Net Plant	1.0000		1.0000		Accounted For in RIT
2 FCC RIT	0.1614		0.1165		1992 Company Study
3 St & Fed Tax as a % of RIT	28.35%		28.35%		1992 Company Study
4 Cost of Money	0.1156		0.0835		Ln 1 * Ln 2 * (1 - Ln 3)
5 St & Fed Tax	0.0458		0.0330		Ln 1 * Ln 2 * Ln 3
6 Depreciation	0.0000		0.0290		FCC Factor
7 Repair & Maintenance	0.0000		0.0261		1992 Company Study
8 Administration	0.0659		0.0659		1992 Company Study
9 Overhead	0.0287		0.0287		1992 Company Study
<b>CO-SPECIFIC COSTS:</b>				<b>TOTAL</b>	
				<b>(Col. A+B)</b>	
10 Assignable Square Footage	106,223		106,223		Real Estate Mgmt.
11 Current Investment (Gross)	\$5,067,535	\$31,866,900		\$36,934,435	Real Estate Mgmt.
12 Current Inv/Assign Sq Ft	\$47.71	\$300.00		\$347.71	Ln 11 / Ln 10
13 Book Investment (Gross)	\$312,596	\$8,411,286		\$8,723,882	Real Estate Mgmt.
14 Book Inv/Assign Sq Ft	\$2.94	\$79.19		\$82.13	Ln 13 / Ln 10
15 Current Inv / Collocator	\$6,201.85	\$39,000.00		\$45,201.85	Ln 12 * 130 (See Note)
16 Book Inv / Collocator	\$382.57	\$10,294.07		\$10,676.64	Ln 14 * 130 (See Note)
<b>Annual Cost per Collocator</b>					
15 Cost of Money	\$717.20	\$3,255.42		\$3,972.62	Ln 4 * Ln 15
16 State & Federal Taxes	\$283.78	\$1,288.08		\$1,571.86	Ln 5 * Ln 15
17 Depreciation	\$0.00	\$1,131.00		\$1,131.00	Ln 6 * Ln 15
18 Repair & Maintenance	\$0.00	\$298.02		\$298.02	Avg of 51 COs
19 Administration	\$31.53	\$752.46		\$783.99	Avg of 51 COs
20 Total of Direct Cost	\$1,032.51	\$6,724.98		\$7,757.49	Sum(Ln 15...Ln 19)
21 Monthly Direct Cost per Collocator				\$646.46	Ln 20 / 12
22 Annual Overhead / Colloc	\$13.73	\$327.70		\$341.43	Avg of 51 COs
23 Monthly Overhead per Collocator				\$28.45	Ln 22 / 12
24 Monthly Full Cost per Collocator				\$674.91	Ln 21 + Ln 23
25 Illustrative Rate				\$674.91	Ln 24

Note: 130 square feet are required for each collocator. See Diagram B.

RATE ELEMENT NAME: Central Office Floor Space per 100 Square Feet - Partitioned

<b>CENTRAL OFFICE:</b>		<b>SNSJ12</b>	<b>6245 Dial Way, San Jose</b>		
<b>Account Number</b>		(A)	(B)	(C)	<b>SOURCE</b>
<b>Account Description</b>		<b>LAND</b>	<b>BUILDING</b>		
<b>Cost Factors</b>					
1 Net Plant		1.0000	1.0000		Accounted For in RIT
2 FCC RIT		0.1614	0.1165		1992 Company Study
3 St & Fed Tax as a % of RIT		28.35%	28.35%		1992 Company Study
4 Cost of Money		0.1156	0.0835		Ln 1 * Ln 2 * (1 - Ln 3)
5 St & Fed Tax		0.0458	0.0330		Ln 1 * Ln 2 * Ln 3
6 Depreciation		0.0000	0.0290		FCC Factor
7 Repair & Maintenance		0.0000	0.0261		1992 Company Study
8 Administration		0.0659	0.0659		1992 Company Study
9 Overhead		0.0287	0.0287		1992 Company Study
<b>CO-SPECIFIC COSTS:</b>				<b>TOTAL</b>	
				(Col. A+B)	
10 Assignable Square Footage		61,189	61,189		Real Estate Mgmt.
11 Current Investment (Gross)	\$726,913		\$18,356,700	\$19,083,613	Real Estate Mgmt.
12 Current Inv/Assign Sq Ft	\$11.88		\$300.00	\$311.88	Ln 11 / Ln 10
13 Book Investment (Gross)	\$113,200		\$3,127,869	\$3,241,069	Real Estate Mgmt.
14 Book Inv/Assign Sq Ft	\$1.85		\$51.12	\$52.97	Ln 13 / Ln 10
15 Current Inv / Collocator	\$1,544.37		\$39,000.00	\$40,544.37	Ln 12 * 130 (See Note)
16 Book Inv / Collocator	\$240.50		\$6,645.36	\$6,885.86	Ln 14 * 130 (See Note)
<b>Annual Cost per Collocator</b>					
15 Cost of Money	\$178.60		\$3,255.42	\$3,434.01	Ln 4 * Ln 15
16 State & Federal Taxes	\$70.67		\$1,288.08	\$1,358.75	Ln 5 * Ln 15
17 Depreciation	\$0.00		\$1,131.00	\$1,131.00	Ln 6 * Ln 15
18 Repair & Maintenance	\$0.00		\$298.02	\$298.02	Avg of 51 COs
19 Administration	\$31.53		\$752.46	\$783.99	Avg of 51 COs
20 Total of Direct Cost	\$280.79		\$6,724.98	\$7,005.77	Sum(Ln 15...Ln 19)
21 Monthly Direct Cost per Collocator				\$583.81	Ln 20 / 12
22 Annual Overhead / Colloc	\$13.73		\$327.70	\$341.43	Avg of 51 COs
23 Monthly Overhead per Collocator				\$28.45	Ln 22 / 12
24 Monthly Full Cost per Collocator				\$612.27	Ln 21 + Ln 23
25 Illustrative Rate				\$612.27	Ln 24

Note: 130 square feet are required for each collocator. See Diagram B.

## RATE ELEMENT NAME: Central Office Floor Space per 100 Square Feet - Partitioned

<b>CENTRAL OFFICE:</b>		<b>SNJS21</b>	<b>2211 Junction Ave., San Jose</b>		
		(A)	(B)	(C)	SOURCE
Account Number	211100		212100		
Account Description	LAND		BUILDING		
<b>Cost Factors</b>					
1 Net Plant	1.0000		1.0000		Accounted For in RIT
2 FCC RIT	0.1614		0.1165		1992 Company Study
3 St & Fed Tax as a % of RIT	28.35%		28.35%		1992 Company Study
4 Cost of Money	0.1156		0.0835		Ln 1 * Ln 2 * (1 - Ln 3)
5 St & Fed Tax	0.0458		0.0330		Ln 1 * Ln 2 * Ln 3
6 Depreciation	0.0000		0.0290		FCC Factor
7 Repair & Maintenance	0.0000		0.0261		1992 Company Study
8 Administration	0.0659		0.0659		1992 Company Study
9 Overhead	0.0287		0.0287		1992 Company Study
<b>CO-SPECIFIC COSTS:</b>				<b>TOTAL</b>	
				(Col. A+B)	
10 Assignable Square Footage	12,249		12,249		Real Estate Mgmt.
11 Current Investment (Gross)	\$463,915		\$3,674,700	\$4,138,615	Real Estate Mgmt.
12 Current Inv/Assign Sq Ft	\$37.87		\$300.00	\$337.87	Ln 11 / Ln 10
13 Book Investment (Gross)	\$466,739		\$2,653,535	\$3,120,274	Real Estate Mgmt.
14 Book Inv/Assign Sq Ft	\$38.10		\$216.63	\$254.74	Ln 13 / Ln 10
15 Current Inv / Collocator	\$4,923.58		\$39,000.00	\$43,923.58	Ln 12 * 130 (See Note)
16 Book Inv / Collocator	\$4,953.55		\$28,162.26	\$33,115.82	Ln 14 * 130 (See Note)
<b>Annual Cost per Collocator</b>					
15 Cost of Money	\$569.38		\$3,255.42	\$3,824.80	Ln 4 * Ln 15
16 State & Federal Taxes	\$225.29		\$1,288.08	\$1,513.37	Ln 5 * Ln 15
17 Depreciation	\$0.00		\$1,131.00	\$1,131.00	Ln 6 * Ln 15
18 Repair & Maintenance	\$0.00		\$298.02	\$298.02	Avg of 51 COs
19 Administration	\$31.53		\$752.46	\$783.99	Avg of 51 COs
20 Total of Direct Cost	\$826.19		\$6,724.98	\$7,551.17	Sum(Ln 15...Ln 19)
21 Monthly Direct Cost per Collocator				\$629.26	Ln 20 / 12
22 Annual Overhead / Colloc	\$13.73		\$327.70	\$341.43	Avg of 51 COs
23 Monthly Overhead per Collocator				\$28.45	Ln 22 / 12
24 Monthly Full Cost per Collocator				\$657.72	Ln 21 + Ln 23
25 Illustrative Rate				\$657.72	Ln 24

Note: 130 square feet are required for each collocator. See Diagram B.

## 93-162 WORKPAPERS

FLOOR SPACE FUNCTION  
Recurring

## RATE ELEMENT NAME: Central Office Floor Space per 100 Square Feet - Partitioned

<b>CENTRAL OFFICE:</b>		<b>SNMT11</b>	<b>23 28th Ave., San Mateo</b>		
		(A)	(B)	(C)	SOURCE
Account Number		211100	212100		
Account Description		LAND	BUILDING		
<b>Cost Factors</b>					
1 Net Plant		1.0000	1.0000		Accounted For in RIT
2 FCC RIT		0.1614	0.1165		1992 Company Study
3 St & Fed Tax as a % of RIT		28.35%	28.35%		1992 Company Study
4 Cost of Money		0.1156	0.0835		Ln 1 * Ln 2 * (1 - Ln 3)
5 St & Fed Tax		0.0458	0.0330		Ln 1 * Ln 2 * Ln 3
6 Depreciation		0.0000	0.0290		FCC Factor
7 Repair & Maintenance		0.0000	0.0261		1992 Company Study
8 Administration		0.0659	0.0659		1992 Company Study
9 Overhead		0.0287	0.0287		1992 Company Study
<b>CO-SPECIFIC COSTS:</b>				<b>TOTAL</b>	
				(Col. A+B)	
10 Assignable Square Footage		40,569	40,569		Real Estate Mgmt.
11 Current Investment (Gross)		\$344,816	\$12,170,700	\$12,515,516	Real Estate Mgmt.
12 Current Inv/Assign Sq Ft		\$8.50	\$300.00	\$308.50	Ln 11 / Ln 10
13 Book Investment (Gross)		\$110,251	\$2,920,948	\$3,031,199	Real Estate Mgmt.
14 Book Inv/Assign Sq Ft		\$2.72	\$72.00	\$74.72	Ln 13 / Ln 10
15 Current Inv / Collocator		\$1,104.93	\$39,000.00	\$40,104.93	Ln 12 * 130 (See Note)
16 Book Inv / Collocator		\$353.29	\$9,359.94	\$9,713.23	Ln 14 * 130 (See Note)
<b>Annual Cost per Collocator</b>					
15 Cost of Money		\$127.78	\$3,255.42	\$3,383.20	Ln 4 * Ln 15
16 State & Federal Taxes		\$50.56	\$1,288.08	\$1,338.64	Ln 5 * Ln 15
17 Depreciation		\$0.00	\$1,131.00	\$1,131.00	Ln 6 * Ln 15
18 Repair & Maintenance		\$0.00	\$298.02	\$298.02	Avg of 51 COs
19 Administration		\$31.53	\$752.46	\$783.99	Avg of 51 COs
20 Total of Direct Cost		\$209.86	\$6,724.98	\$6,934.84	Sum(Ln 15...Ln 19)
21 Monthly Direct Cost per Collocator				\$577.90	Ln 20 / 12
22 Annual Overhead / Colloc		\$13.73	\$327.70	\$341.43	Avg of 51 COs
23 Monthly Overhead per Collocator				\$28.45	Ln 22 / 12
24 Monthly Full Cost per Collocator				\$606.36	Ln 21 + Ln 23
25 Illustrative Rate				\$606.36	Ln 24

Note: 130 square feet are required for each collocator. See Diagram B.

## 93-162 WORKPAPERS

FLOOR SPACE FUNCTION  
Recurring

RATE ELEMENT NAME: Central Office Floor Space per 100 Square Feet - Partitioned

<b>CENTRAL OFFICE:</b>		<b>SNRS01</b>	<b>517 Second St., Santa Rosa</b>	
	(A)	(B)	(C)	SOURCE
<b>Account Number</b>	<b>211100</b>	<b>212100</b>		
<b>Account Description</b>	<b>LAND</b>	<b>BUILDING</b>		
<b>Cost Factors</b>				
1 Net Plant	1.0000	1.0000		Accounted For in RIT
2 FCC RIT	0.1614	0.1165		1992 Company Study
3 St & Fed Tax as a % of RIT	28.35%	28.35%		1992 Company Study
4 Cost of Money	0.1156	0.0835		Ln 1 * Ln 2 * (1 - Ln 3)
5 St & Fed Tax	0.0458	0.0330		Ln 1 * Ln 2 * Ln 3
6 Depreciation	0.0000	0.0290		FCC Factor
7 Repair & Maintenance	0.0000	0.0261		1992 Company Study
8 Administration	0.0659	0.0659		1992 Company Study
9 Overhead	0.0287	0.0287		1992 Company Study
<b>CO-SPECIFIC COSTS:</b>			<b>TOTAL</b>	
			(Col. A+B)	
10 Assignable Square Footage	85,129	85,129		Real Estate Mgmt.
11 Current Investment (Gross)	\$1,035,223	\$25,538,700	\$26,573,923	Real Estate Mgmt.
12 Current Inv/Assign Sq Ft	\$12.16	\$300.00	\$312.16	Ln 11 / Ln 10
13 Book Investment (Gross)	\$226,297	\$7,759,591	\$7,985,888	Real Estate Mgmt.
14 Book Inv/Assign Sq Ft	\$2.66	\$91.15	\$93.81	Ln 13 / Ln 10
15 Current Inv / Collocator	\$1,580.88	\$39,000.00	\$40,580.88	Ln 12 * 130 (See Note)
16 Book Inv / Collocator	\$345.58	\$11,849.63	\$12,195.20	Ln 14 * 130 (See Note)
<b>Annual Cost per Collocator</b>				
15 Cost of Money	\$182.82	\$3,255.42	\$3,438.24	Ln 4 * Ln 15
16 State & Federal Taxes	\$72.34	\$1,288.08	\$1,360.42	Ln 5 * Ln 15
17 Depreciation	\$0.00	\$1,131.00	\$1,131.00	Ln 6 * Ln 15
18 Repair & Maintenance	\$0.00	\$298.02	\$298.02	Avg of 51 COs
19 Administration	\$31.53	\$752.46	\$783.99	Avg of 51 COs
20 Total of Direct Cost	\$286.68	\$6,724.98	\$7,011.66	Sum(Ln 15...Ln 19)
21 Monthly Direct Cost per Collocator			\$584.31	Ln 20 / 12
22 Annual Overhead / Colloc	\$13.73	\$327.70	\$341.43	Avg of 51 COs
23 Monthly Overhead per Collocator			\$28.45	Ln 22 / 12
24 Monthly Full Cost per Collocator			\$612.76	Ln 21 + Ln 23
25 Illustrative Rate			\$612.76	Ln 24

Note: 130 square feet are required for each collocator. See Diagram B.

NOTE: Totals may not add due to rounding.

## RATE ELEMENT NAME: Central Office Floor Space per 100 Square Feet - Partitioned

<b>CENTRAL OFFICE:</b>		<b>SNTC01</b>	<b>1700 Space Park Drive, Santa Clara</b>	
	(A)	(B)	(C)	SOURCE
Account Number	211100	212100		
Account Description	LAND	BUILDING		
<b>Cost Factors</b>				
1 Net Plant	1.0000	1.0000		Accounted For in RIT
2 FCC RIT	0.1614	0.1165		1992 Company Study
3 St & Fed Tax as a % of RIT	28.35%	28.35%		1992 Company Study
4 Cost of Money	0.1156	0.0835		Ln 1 * Ln 2 * (1 - Ln 3)
5 St & Fed Tax	0.0458	0.0330		Ln 1 * Ln 2 * Ln 3
6 Depreciation	0.0000	0.0290		FCC Factor
7 Repair & Maintenance	0.0000	0.0261		1992 Company Study
8 Administration	0.0659	0.0659		1992 Company Study
9 Overhead	0.0287	0.0287		1992 Company Study
<b>CO-SPECIFIC COSTS:</b>			<b>TOTAL</b>	
			(Col. A+B)	
10 Assignable Square Footage	88,885	88,885		Real Estate Mgmt.
11 Current Investment (Gross)	\$1,154,588	\$26,656,500	\$27,811,088	Real Estate Mgmt.
12 Current Inv/Assign Sq Ft	\$12.99	\$299.90	\$312.89	Ln 11 / Ln 10
13 Book Investment (Gross)	\$388,744	\$3,186,526	\$3,575,270	Real Estate Mgmt.
14 Book Inv/Assign Sq Ft	\$4.37	\$35.85	\$40.22	Ln 13 / Ln 10
15 Current Inv / Collocator	\$1,688.66	\$38,986.84	\$40,675.50	Ln 12 * 130 (See Note)
16 Book Inv / Collocator	\$568.56	\$4,660.50	\$5,229.06	Ln 14 * 130 (See Note)
<b>Annual Cost per Collocator</b>				
15 Cost of Money	\$195.28	\$3,254.32	\$3,449.60	Ln 4 * Ln 15
16 State & Federal Taxes	\$77.27	\$1,287.65	\$1,364.92	Ln 5 * Ln 15
17 Depreciation	\$0.00	\$1,130.62	\$1,130.62	Ln 6 * Ln 15
18 Repair & Maintenance	\$0.00	\$298.02	\$298.02	Avg of 51 COs
19 Administration	\$31.53	\$752.46	\$783.99	Avg of 51 COs
20 Total of Direct Cost	\$304.08	\$6,723.07	\$7,027.14	Sum(Ln 15...Ln 19)
21 Monthly Direct Cost per Collocator			\$585.60	Ln 20 / 12
22 Annual Overhead / Colloc	\$13.73	\$327.70	\$341.43	Avg of 51 COs
23 Monthly Overhead per Collocator			\$28.45	Ln 22 / 12
24 Monthly Full Cost per Collocator			\$614.05	Ln 21 + Ln 23
25 Illustrative Rate			\$614.05	Ln 24

Note: 130 square feet are required for each collocator. See Diagram B.

**FLOOR SPACE FUNCTION**  
Recurring

**RATE ELEMENT NAME: Central Office Floor Space per 100 Square Feet - Partitioned**

<b>CENTRAL OFFICE:</b>	<b>SNVA01</b>	<b>234 Carrol St., Sunnyvale</b>		
<b>Account Number</b>	<b>(A)</b>	<b>(B)</b>	<b>(C)</b>	<b>SOURCE</b>
<b>Account Description</b>	<b>LAND</b>	<b>BUILDING</b>		
<b>Cost Factors</b>				
1 Net Plant	1.0000	1.0000		Accounted For in RIT
2 FCC RIT	0.1614	0.1165		1992 Company Study
3 St & Fed Tax as a % of RIT	28.35%	28.35%		1992 Company Study
4 Cost of Money	0.1156	0.0835		Ln 1 * Ln 2 * (1 - Ln 3)
5 St & Fed Tax	0.0458	0.0330		Ln 1 * Ln 2 * Ln 3
6 Depreciation	0.0000	0.0290		FCC Factor
7 Repair & Maintenance	0.0000	0.0261		1992 Company Study
8 Administration	0.0659	0.0659		1992 Company Study
9 Overhead	0.0287	0.0287		1992 Company Study
<b>CO-SPECIFIC COSTS:</b>			<b>TOTAL</b>	
			(Col. A+B)	
10 Assignable Square Footage	59,641	59,641		Real Estate Mgmt.
11 Current Investment (Gross)	\$650,423	\$17,892,300	\$18,542,723	Real Estate Mgmt.
12 Current Inv/Assign Sq Ft	\$10.91	\$300.00	\$310.91	Ln 11 / Ln 10
13 Book Investment (Gross)	\$157,468	\$3,637,416	\$3,794,884	Real Estate Mgmt.
14 Book Inv/Assign Sq Ft	\$2.64	\$60.99	\$63.63	Ln 13 / Ln 10
15 Current Inv / Collocator	\$1,417.73	\$39,000.00	\$40,417.73	Ln 12 * 130 (See Note)
16 Book Inv / Collocator	\$343.23	\$7,928.51	\$8,271.74	Ln 14 * 130 (See Note)
<b>Annual Cost per Collocator</b>				
15 Cost of Money	\$163.95	\$3,255.42	\$3,419.37	Ln 4 * Ln 15
16 State & Federal Taxes	\$64.87	\$1,288.08	\$1,352.95	Ln 5 * Ln 15
17 Depreciation	\$0.00	\$1,131.00	\$1,131.00	Ln 6 * Ln 15
18 Repair & Maintenance	\$0.00	\$298.02	\$298.02	Avg of 51 COs
19 Administration	\$31.53	\$752.46	\$783.99	Avg of 51 COs
20 Total of Direct Cost	\$260.35	\$6,724.98	\$6,985.33	Sum(Ln 15...Ln 19)
21 Monthly Direct Cost per Collocator			\$582.11	Ln 20 / 12
22 Annual Overhead / Colloc	\$13.73	\$327.70	\$341.43	Avg of 51 COs
23 Monthly Overhead per Collocator			\$28.45	Ln 22 / 12
24 Monthly Full Cost per Collocator			\$610.56	Ln 21 + Ln 23
25 Illustrative Rate			\$610.56	Ln 24

Note: 130 square feet are required for each collocator. See Diagram B.

## RATE ELEMENT NAME: Central Office Floor Space per 100 Square Feet - Partitioned

<b>CENTRAL OFFICE:</b>		<b>SNVA11</b>	<b>1140 Mathilda Ave., Sunnyvale</b>		
		(A)	(B)	(C)	SOURCE
Account Number		211100	212100		
Account Description		LAND	BUILDING		
<b>Cost Factors</b>					
1 Net Plant		1.0000	1.0000		Accounted For in RIT
2 FCC RIT		0.1614	0.1165		1992 Company Study
3 St & Fed Tax as a % of RIT		28.35%	28.35%		1992 Company Study
4 Cost of Money		0.1156	0.0835		Ln 1 * Ln 2 * (1 - Ln 3)
5 St & Fed Tax		0.0458	0.0330		Ln 1 * Ln 2 * Ln 3
6 Depreciation		0.0000	0.0290		FCC Factor
7 Repair & Maintenance		0.0000	0.0261		1992 Company Study
8 Administration		0.0659	0.0659		1992 Company Study
9 Overhead		0.0287	0.0287		1992 Company Study
<b>CO-SPECIFIC COSTS:</b>				<b>TOTAL</b>	
				(Col. A+B)	
10 Assignable Square Footage		36,236	36,236		Real Estate Mgmt.
11 Current Investment (Gross)	\$626,643		\$10,870,800	\$11,497,443	Real Estate Mgmt.
12 Current Inv/Assign Sq Ft	\$17.29		\$300.00	\$317.29	Ln 11 / Ln 10
13 Book Investment (Gross)	\$74,477		\$3,013,862	\$3,088,339	Real Estate Mgmt.
14 Book Inv/Assign Sq Ft	\$2.06		\$83.17	\$85.23	Ln 13 / Ln 10
15 Current Inv / Collocator	\$2,248.14		\$39,000.00	\$41,248.14	Ln 12 * 130 (See Note)
16 Book Inv / Collocator	\$267.19		\$10,812.51	\$11,079.70	Ln 14 * 130 (See Note)
<b>Annual Cost per Collocator</b>					
15 Cost of Money	\$259.98		\$3,255.42	\$3,515.40	Ln 4 * Ln 15
16 State & Federal Taxes	\$102.87		\$1,288.08	\$1,390.95	Ln 5 * Ln 15
17 Depreciation	\$0.00		\$1,131.00	\$1,131.00	Ln 6 * Ln 15
18 Repair & Maintenance	\$0.00		\$298.02	\$298.02	Avg of 51 COs
19 Administration	\$31.53		\$752.46	\$783.99	Avg of 51 COs
20 Total of Direct Cost	\$394.38		\$6,724.98	\$7,119.36	Sum(Ln 15...Ln 19)
21 Monthly Direct Cost per Collocator				\$593.28	Ln 20 / 12
22 Annual Overhead / Colloc	\$13.73		\$327.70	\$341.43	Avg of 51 COs
23 Monthly Overhead per Collocator				\$28.45	Ln 22 / 12
24 Monthly Full Cost per Collocator				\$621.73	Ln 21 + Ln 23
25 Illustrative Rate				\$621.73	Ln 24

Note: 130 square feet are required for each collocator. See Diagram B.

## 93-162 WORKPAPERS

FLOOR SPACE FUNCTION  
Recurring

RATE ELEMENT NAME: Central Office Floor Space per 100 Square Feet - Partitioned

<b>CENTRAL OFFICE:</b>		<b>SKTN01</b>	<b>345 N. San Joaquin, Stockton</b>		
	(A)	(B)	(C)	<b>SOURCE</b>	
<b>Account Number</b>	<b>211100</b>	<b>212100</b>			
<b>Account Description</b>	<b>LAND</b>	<b>BUILDING</b>			
<b>Cost Factors</b>					
1 Net Plant	1.0000	1.0000		Accounted For in RIT	
2 FCC RIT	0.1614	0.1165		1992 Company Study	
3 St & Fed Tax as a % of RIT	28.35%	28.35%		1992 Company Study	
4 Cost of Money	0.1156	0.0835		Ln 1 * Ln 2 * (1 - Ln 3)	
5 St & Fed Tax	0.0458	0.0330		Ln 1 * Ln 2 * Ln 3	
6 Depreciation	0.0000	0.0290		FCC Factor	
7 Repair & Maintenance	0.0000	0.0261		1992 Company Study	
8 Administration	0.0659	0.0659		1992 Company Study	
9 Overhead	0.0287	0.0287		1992 Company Study	
<b>CO-SPECIFIC COSTS:</b>			<b>TOTAL</b>		
			(Col. A+B)		
10 Assignable Square Footage	84,914	84,914		Real Estate Mgmt.	
11 Current Investment (Gross)	\$185,918	\$25,474,200	\$25,660,118	Real Estate Mgmt.	
12 Current Inv/Assign Sq Ft	\$2.19	\$300.00	\$302.19	Ln 11 / Ln 10	
13 Book Investment (Gross)	\$164,106	\$7,619,412	\$7,783,518	Real Estate Mgmt.	
14 Book Inv/Assign Sq Ft	\$1.93	\$89.73	\$91.66	Ln 13 / Ln 10	
15 Current Inv / Collocator	\$284.63	\$39,000.00	\$39,284.63	Ln 12 * 130 (See Note)	
16 Book Inv / Collocator	\$251.24	\$11,665.02	\$11,916.26	Ln 14 * 130 (See Note)	
<b>Annual Cost per Collocator</b>					
15 Cost of Money	\$32.92	\$3,255.42	\$3,288.33	Ln 4 * Ln 15	
16 State & Federal Taxes	\$13.02	\$1,288.08	\$1,301.11	Ln 5 * Ln 15	
17 Depreciation	\$0.00	\$1,131.00	\$1,131.00	Ln 6 * Ln 15	
18 Repair & Maintenance	\$0.00	\$298.02	\$298.02	Avg of 51 COs	
19 Administration	\$31.53	\$752.46	\$783.99	Avg of 51 COs	
20 Total of Direct Cost	\$77.47	\$6,724.98	\$6,802.45	Sum(Ln 15...Ln 19)	
21 Monthly Direct Cost per Collocator			\$566.87	Ln 20 / 12	
22 Annual Overhead / Colloc	\$13.73	\$327.70	\$341.43	Avg of 51 COs	
23 Monthly Overhead per Collocator			\$28.45	Ln 22 / 12	
24 Monthly Full Cost per Collocator			\$595.32	Ln 21 + Ln 23	
25 Illustrative Rate			\$595.32	Ln 24	

Note: 130 square feet are required for each collocator. See Diagram B.

## RATE ELEMENT NAME: Central Office Floor Space per 100 Square Feet - Partitioned

<b>CENTRAL OFFICE:</b>	<b>VNNY02</b>	<b>6803 Cedros, Van Nuys</b>		
	(A)	(B)	(C)	SOURCE
<b>Account Number</b>	<b>211100</b>	<b>212100</b>		
<b>Account Description</b>	<b>LAND</b>	<b>BUILDING</b>		
<b>Cost Factors</b>				
1 Net Plant	1.0000	1.0000		Accounted For in RIT
2 FCC RIT	0.1614	0.1165		1992 Company Study
3 St & Fed Tax as a % of RIT	28.35%	28.35%		1992 Company Study
4 Cost of Money	0.1156	0.0835		Ln 1 * Ln 2 * (1 - Ln 3)
5 St & Fed Tax	0.0458	0.0330		Ln 1 * Ln 2 * Ln 3
6 Depreciation	0.0000	0.0290		FCC Factor
7 Repair & Maintenance	0.0000	0.0261		1992 Company Study
8 Administration	0.0659	0.0659		1992 Company Study
9 Overhead	0.0287	0.0287		1992 Company Study
<b>CO-SPECIFIC COSTS:</b>			<b>TOTAL</b>	
			(Col. A+B)	
10 Assignable Square Footage	80,310	80,310		Real Estate Mgmt.
11 Current Investment (Gross)	\$2,224,395	\$24,093,000	\$26,317,395	Real Estate Mgmt.
12 Current Inv/Assign Sq Ft	\$27.70	\$300.00	\$327.70	Ln 11 / Ln 10
13 Book Investment (Gross)	\$41,943	\$4,601,519	\$4,643,462	Real Estate Mgmt.
14 Book Inv/Assign Sq Ft	\$0.52	\$57.30	\$57.82	Ln 13 / Ln 10
15 Current Inv / Collocator	\$3,600.69	\$39,000.00	\$42,600.69	Ln 12 * 130 (See Note)
16 Book Inv / Collocator	\$67.89	\$7,448.61	\$7,516.50	Ln 14 * 130 (See Note)
<b>Annual Cost per Collocator</b>				
15 Cost of Money	\$416.39	\$3,255.42	\$3,671.81	Ln 4 * Ln 15
16 State & Federal Taxes	\$164.76	\$1,288.08	\$1,452.84	Ln 5 * Ln 15
17 Depreciation	\$0.00	\$1,131.00	\$1,131.00	Ln 6 * Ln 15
18 Repair & Maintenance	\$0.00	\$298.02	\$298.02	Avg of 51 COs
19 Administration	\$31.53	\$752.46	\$783.99	Avg of 51 COs
20 Total of Direct Cost	\$612.68	\$6,724.98	\$7,337.66	Sum(Ln 15...Ln 19)
21 Monthly Direct Cost per Collocator			\$611.47	Ln 20 / 12
22 Annual Overhead / Colloc	\$13.73	\$327.70	\$341.43	Avg of 51 COs
23 Monthly Overhead per Collocator			\$28.45	Ln 22 / 12
24 Monthly Full Cost per Collocator			\$639.92	Ln 21 + Ln 23
25 Illustrative Rate			\$639.92	Ln 24

Note: 130 square feet are required for each collocator. See Diagram B.

RATE ELEMENT NAME: Central Office Floor Space per 100 Square Feet - Partitioned

<b>CENTRAL OFFICE:</b>	<b>WLAN01</b>	<b>2010 Century Park East, Century City</b>		
	(A)	(B)	(C)	SOURCE
Account Number	211100	212100		
Account Description	LAND	BUILDING		
<b>Cost Factors</b>				
1 Net Plant	1.0000	1.0000		Accounted For in RIT
2 FCC RIT	0.1614	0.1165		1992 Company Study
3 St & Fed Tax as a % of RIT	28.35%	28.35%		1992 Company Study
4 Cost of Money	0.1156	0.0835		Ln 1 * Ln 2 * (1 - Ln 3)
5 St & Fed Tax	0.0458	0.0330		Ln 1 * Ln 2 * Ln 3
6 Depreciation	0.0000	0.0290		FCC Factor
7 Repair & Maintenance	0.0000	0.0261		1992 Company Study
8 Administration	0.0659	0.0659		1992 Company Study
9 Overhead	0.0287	0.0287		1992 Company Study
<b>CO-SPECIFIC COSTS:</b>			<b>TOTAL</b>	
			(Col. A+B)	
10 Assignable Square Footage	54,342	54,342		Real Estate Mgmt.
11 Current Investment (Gross)	\$3,283,313	\$16,302,600	\$19,585,913	Real Estate Mgmt.
12 Current Inv/Assign Sq Ft	\$60.42	\$300.00	\$360.42	Ln 11 / Ln 10
13 Book Investment (Gross)	\$746,057	\$3,816,571	\$4,562,628	Real Estate Mgmt.
14 Book Inv/Assign Sq Ft	\$13.73	\$70.23	\$83.96	Ln 13 / Ln 10
15 Current Inv / Collocator	\$7,854.53	\$39,000.00	\$46,854.53	Ln 12 * 130 (See Note)
16 Book Inv / Collocator	\$1,784.76	\$9,130.22	\$10,914.98	Ln 14 * 130 (See Note)
<b>Annual Cost per Collocator</b>				
15 Cost of Money	\$908.32	\$3,255.42	\$4,163.74	Ln 4 * Ln 15
16 State & Federal Taxes	\$359.40	\$1,288.08	\$1,647.48	Ln 5 * Ln 15
17 Depreciation	\$0.00	\$1,131.00	\$1,131.00	Ln 6 * Ln 15
18 Repair & Maintenance	\$0.00	\$298.02	\$298.02	Avg of 51 COs
19 Administration	\$31.53	\$752.46	\$783.99	Avg of 51 COs
20 Total of Direct Cost	\$1,299.25	\$6,724.98	\$8,024.23	Sum(Ln 15...Ln 19)
21 Monthly Direct Cost per Collocator			\$668.69	Ln 20 / 12
22 Annual Overhead / Colloc	\$13.73	\$327.70	\$341.43	Avg of 51 COs
23 Monthly Overhead per Collocator			\$28.45	Ln 22 / 12
24 Monthly Full Cost per Collocator			\$697.14	Ln 21 + Ln 23
25 Illustrative Rate			\$697.14	Ln 24

Note: 130 square feet are required for each collocator. See Diagram B.

93-162 WORKPAPERS

FLOOR SPACE FUNCTION  
Recurring

RATE ELEMENT NAME: Central Office Floor Space per 100 Square Feet - Partitioned

<b>CENTRAL OFFICE:</b>		<b>WNCK11</b>	<b>1755 Locust St., Walnut Creek</b>		
<b>Account Number</b>		(A)	(B)	(C)	<b>SOURCE</b>
<b>Account Description</b>		<b>211100</b>	<b>212100</b>		
		<b>LAND</b>	<b>BUILDING</b>		
<b>Cost Factors</b>					
1 Net Plant		1.0000	1.0000		Accounted For in RIT
2 FCC RIT		0.1614	0.1165		1992 Company Study
3 St & Fed Tax as a % of RIT		28.35%	28.35%		1992 Company Study
4 Cost of Money		0.1156	0.0835		Ln 1 * Ln 2 * (1 - Ln 3)
5 St & Fed Tax		0.0458	0.0330		Ln 1 * Ln 2 * Ln 3
6 Depreciation		0.0000	0.0290		FCC Factor
7 Repair & Maintenance		0.0000	0.0261		1992 Company Study
8 Administration		0.0659	0.0659		1992 Company Study
9 Overhead		0.0287	0.0287		1992 Company Study
<b>CO-SPECIFIC COSTS:</b>				<b>TOTAL</b>	
				(Col. A+B)	
10 Assignable Square Footage		44,975	44,975		Real Estate Mgmt.
11 Current Investment (Gross)	\$1,998,600		\$13,492,500	\$15,491,100	Real Estate Mgmt.
12 Current Inv/Assign Sq Ft	\$44.44		\$300.00	\$344.44	Ln 11 / Ln 10
13 Book Investment (Gross)	\$204,558		\$3,186,526	\$3,391,084	Real Estate Mgmt.
14 Book Inv/Assign Sq Ft	\$4.55		\$70.85	\$75.40	Ln 13 / Ln 10
15 Current Inv / Collocator	\$5,776.94		\$39,000.00	\$44,776.94	Ln 12 * 130 (See Note)
16 Book Inv / Collocator	\$591.27		\$9,210.64	\$9,801.91	Ln 14 * 130 (See Note)
<b>Annual Cost per Collocator</b>					
15 Cost of Money	\$668.06		\$3,255.42	\$3,923.48	Ln 4 * Ln 15
16 State & Federal Taxes	\$264.33		\$1,288.08	\$1,552.42	Ln 5 * Ln 15
17 Depreciation	\$0.00		\$1,131.00	\$1,131.00	Ln 6 * Ln 15
18 Repair & Maintenance	\$0.00		\$298.02	\$298.02	Avg of 51 COs
19 Administration	\$31.53		\$752.46	\$783.99	Avg of 51 COs
20 Total of Direct Cost	\$963.92		\$6,724.98	\$7,688.91	Sum(Ln 15...Ln 19)
21 Monthly Direct Cost per Collocator				\$640.74	Ln 20 / 12
22 Annual Overhead / Colloc	\$13.73		\$327.70	\$341.43	Avg of 51 COs
23 Monthly Overhead per Collocator				\$28.45	Ln 22 / 12
24 Monthly Full Cost per Collocator				\$669.20	Ln 21 + Ln 23
25 Illustrative Rate				\$669.20	Ln 24

Note: 130 square feet are required for each collocator. See Diagram B.

# **APPENDIX G**

## **Cost Workpapers**

### **Termination Equipment Function**

# Termination Equipment Function

## Recurring Rate

		DS1 CROSS CONNECTION	DS3 CROSS CONNECTION	
1	TOTAL INVESTMENT: List Plant & Equip.	\$237.32	\$2,801.24	
2	Land - Account 2111 - No Depreciation	\$1.94	\$22.85	
3	Building - Account 2121 - 34.5 Yrs	\$22.60	\$266.79	
4	Digital Circuit - Account 2232 - 11.75 Yrs	\$212.78	\$2,511.60	
5				
6		\$	\$	
7		\$	\$	
8		\$	\$	
9		\$	\$	
10		\$	\$	
11		\$	\$	
12		\$	\$	
13	(State & Federal Income Taxes)	\$5.90	\$69.60	
14	DEPRECIATION EXPENSE	\$18.74	\$221.22	
15	COST OF MONEY (\$ Amount)	\$14.90	\$175.90	
16	COST OF MONEY (Percentage)	6.28%	6.28%	
17	FEDERAL INCOME TAX	\$4.63	\$54.64	
18	STATE AND LOCAL INCOME TAX	\$1.27	\$14.96	
19	OTHER TAX: List Taxes	See Admin	See Admin	
20	List: Property Tax	See Admin	See Admin	
21	MAINTENANCE EXPENSE	\$3.02	\$35.63	
22	ADMIN and OTHER EXPENSE: List Expense	\$12.81	\$151.18	
23	Sales - Account 6612	\$1.19	\$14.05	
24	Product Advertising - Account 6613	\$0.01	\$0.10	
25	Product Management - Account 6611	\$0.63	\$7.47	
26	Customer Service - Account 6623	\$1.61	\$18.97	
27	Operator Service - Account 6621	\$0.13	\$1.51	
28	Number Service - Account 6622	\$0.71	\$8.36	
29	Accounting - Account 6721	\$0.19	\$2.25	
30	Human Resources - Account 6723	\$0.44	\$5.25	
31	Motor Vehicle Exp - Account 6112	\$0.01	\$0.07	
32	Land and Building Exp - Account 6121*	\$0.92	\$10.90	
33	Gen Purpose Computer Exp - Account 6124	\$0.22	\$2.57	
34	Network Administration - Account 6532	\$0.47	\$5.60	
35	Testing - Account 6533	\$0.13	\$1.49	
36	Plant Operations Admin - Acct 6534	\$0.92	\$10.88	
37	Engineering - Account 6535	\$2.15	\$25.38	
38	External Relations - Account 6722	\$0.14	\$1.66	
39	Information Management - Account 6724	\$1.32	\$15.58	
40	Procurement - Account 6726	\$0.19	\$2.29	
41	Other Gen Admin - Account 6728.5	\$0.09	\$1.02	
42	Analog Electronic Transfers - Account 6211.1	(\$0.20)	(\$2.31)	
43	Digital Electronic Transfers - Account 6212.8	(\$0.04)	(\$0.51)	
44	Electromechanical Transfers - Account 6215	(\$0.01)	(\$0.07)	
45	Circuit Equipment Transfers - Account 6232	(\$0.14)	(\$1.65)	
46	Underground Cable Transfers - Account 642	(\$0.00)	(\$0.01)	
47	Proper Taxes - Account 7240	\$1.50	\$17.76	
48	Other Operating Taxes - Account 7240*	\$0.11	\$1.29	
49	Amount Charged Constr. - Account 7340*	(\$0.33)	(\$3.85)	
50	Official Company Services*	\$0.44	\$5.14	
51	ANNUAL COST PER UNIT	\$55.37	\$653.53	
52	MONTHLY COST PER UNIT	\$4.61	\$54.46	
53	MONTHLY RATE PER UNIT	\$5.08	\$59.95	
54	UNIT OF MEASUREMENT	PER DS1	PER DS3	
55	RATIO: Rate / Direct Cost	1.43	1.43	
56	RATIO: Rate / Unit Cost	1.10	1.10	

**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.

# Termination Equipment Function

Nonrecurring Rate

**INVESTMENT COST FACTORS ARE 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	Land - Account 2111 - No Depreciation	\$	\$	\$
3	Building - Account 2121 - 34.5 Yrs	\$	\$	\$
4	Digital Circuit - Account 2232 - 11.75 Yrs	\$	\$	\$
5		\$	\$	\$
6		\$	\$	\$
7		\$	\$	\$
8		\$	\$	\$
9		\$	\$	\$
10		\$	\$	\$
11		\$	\$	\$
12		\$	\$	\$
13	(State & Federal Income Taxes)	\$	\$	\$
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 6813	\$	\$	\$
25	Product Management - Account 6811	\$	\$	\$
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 6124	\$	\$	\$
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 6211.8	\$	\$	\$
43	Digital Electronic Transfers - Account 6212.8	\$	\$	\$
44	Electromechanical Transfers - Account 6215	\$	\$	\$
45	Circuit Equipment Transfers - Account 6232.8	\$	\$	\$
46	Underground Cable Transfers - Account 6422	\$	\$	\$
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.

**COST SUMMARY WORKPAPER**

**DS1 CROSS CONNECTION COST SUMMARY BY FUNTION**

	<b>DS1 TOTAL</b>	<b>CABLE&amp; SUPPORT</b>	<b>CROSS CON. EQUIPMENT</b>	<b>TERMINATION EQUIPMENT</b>	
1 <b><u>Gross Investment</u></b>	\$361.11	\$69.46	\$54.34	\$237.31	Total by Function
<b><u>Annual Cost</u></b>					
2 <b>Cost of Money</b>	\$22.67	\$4.36	\$3.41	\$14.90	Total by Function
3 <b>State &amp; Fed Taxes</b>	\$8.97	\$1.73	\$1.35	\$5.90	Total by Function
4 <b>Depreciation</b>	\$28.52	\$5.49	\$4.29	\$18.74	Total by Function
5 <b>Repair and Maintenance</b>	\$4.59	\$0.88	\$0.69	\$3.02	Total by Function
6 <b>Administration</b>	\$19.49	\$3.75	\$2.93	\$12.81	Total by Function
7 <b>Subtotal of Expenses</b>	\$84.25	\$16.20	\$12.68	\$55.36	Sum(Ln 2...Ln 6)
8 <b>Overhead</b>	\$8.49	\$1.63	\$1.28	\$5.58	Total by Function
9 <b>Total Annual Cost</b>	\$92.73	\$17.84	\$13.96	\$60.94	Ln 7 + Ln 8
10 <b>Monthly Direct Cost</b>	\$7.02	\$1.35	\$1.06	\$4.61	Ln 7/12
11 <b>Monthly Rate</b>	\$7.73	\$1.49	\$1.16	\$5.08	Line 9/12
12 <b>Rate/ Direct Cost</b>	110.07%	110.07%	110.07%	110.07%	Line 11/Line10

DIGITAL INVESTMENT WORKPAPER

DS1 CROSS CONNECTION COSTS, PARTITIONED

	A	B	C	D	
Account Number	223210				
Account Description	DIG. CKT EQ	CABLE& SUPPORT	CROSS CON. EQUIPMENT	TERMINATION EQUIPMENT	
<b>Cost Factors</b>					
1 Net Plant	1.0000				Accounted for in RIT
2 FCC Return & Income Tax (RIT)	0.0839				1992 Company Study
3 St/Fed Tax as a % of RIT	28.35%				1992 Company Study
4 Cost of Money	0.0601				Ln 1 * Ln 2 * (1 - Ln 3)
5 State & Fed Taxes	0.0238				Ln 1 * Ln 2 * Ln 3
6 Depreciation	0.0850				1992 Company Study
7 Repair and Maintenance	0.0143				1992 Company Study
8 Administration	0.0659				1992 Company Study
9 Overhead	0.0287				
10 Gross Current Investment	\$323.77	\$62.28	\$48.72	\$212.78	See Invest Worksheet
11 Equivalent Gross Book Investment	\$258.40	\$49.70	\$38.89	\$169.81	Line 10/ cc/bc ratio
<b>Annual Cost</b>					
12 Cost of Money	\$19.46	\$3.74	\$2.93	\$12.79	Ln 4 * Ln 10
13 State & Fed Taxes	\$7.70	\$1.48	\$1.16	\$5.06	Ln 5 * Ln 10
14 Depreciation	\$27.52	\$5.29	\$4.14	\$18.09	Ln 6 * Ln 10
15 Repair and Maintenance	\$3.70	\$0.71	\$0.56	\$2.43	Ln 7 * Ln 11
16 Administration	\$17.03	\$3.28	\$2.56	\$11.19	Ln 8 * Ln 11
17 Subtotal of Expenses	\$75.41	\$14.50	\$11.35	\$49.56	Sum (Ln 12...Ln 16)
18 Overhead	\$7.42	\$1.43	\$1.12	\$4.87	Ln 9 * Ln 11
19 Total Annual Costs	\$82.82	\$15.93	\$12.46	\$54.43	Ln 17 + Ln 18

**BUILDING INVESTMENT WORKPAPER**

**DS1 CROSS CONNECTION COSTS, PARTITIONED**

	A	B	C	D	
Account Number	212100	CABLE&	CROSS CON.	TERMINATION	
Account Description	BUILDING	SUPPORT	EQUIPMENT	EQUIPMENT	
<b>Cost Factors</b>					
1 Net Plant	1.0000				1992 Company Study
2 FCC Return & Income Tax (RIT)	0.1165				1992 Company Study
3 St/Fed Tax as a % of RIT	28.35%				1992 Company Study
4 Cost of Money	0.0835				Ln 1 * Ln 2 * (1 - Ln 3)
5 State & Fed Taxes	0.0330				Ln 1 * Ln 2 * Ln 3
6 Depreciation	0.0290				1992 Company Study
7 Repair and Maintenance	0.0261				1992 Company Study
8 Administrative Expense Factor	0.0659				1992 Company Study
9 Overhead	0.0287				
10 Gross Book Investment	\$34.39	\$6.62	\$5.18	\$22.60	1993 Invest. Study
<b>Annual Cost</b>					
11 Cost of Money	\$2.87	\$0.55	\$0.43	\$1.89	Ln 4 * Ln 9
12 State & Fed Taxes	\$1.14	\$0.22	\$0.17	\$0.75	Ln 5 * Ln 9
13 Depreciation	\$1.00	\$0.19	\$0.15	\$0.66	Ln 6 * Ln 9
14 Repair and Maintenance	\$0.90	\$0.17	\$0.14	\$0.59	Ln 7 * Ln 9
15 Administration	\$2.27	\$0.44	\$0.34	\$1.49	Sum (Ln 10...Ln 13)
16 Subtotal of Expenses	\$8.17	\$1.57	\$1.23	\$5.37	
17 Overhead	\$0.99	\$0.19	\$0.15	\$0.65	Ln 14* Ln 8
18 Total Annual Costs	\$9.16	\$1.76	\$1.38	\$6.02	Ln 14 + Ln 15

LAND INVESTMENT WORKSHEET

DSI CROSS CONNECTION COSTS, PARTITIONED

	A	B	C	D	
Account Number	211100	CABLE&	CROSS CON.	TERMINATION	
Account Description	LAND	SUPPORT	EQUIPMENT	EQUIPMENT	
<b>Cost Factors</b>					
1 Net Plant	1.0000				Accounted for in RIT
2 FCC RIT	0.1614				1992 Company Study
3 St/Fed Tax as a % of RIT	28.35%				1992 Company Study
4 Cost of Money	0.1156				Ln 1 * Ln 2 * (1 - Ln 3)
5 State & Fed Taxes	0.0458				Ln 1 * Ln 2 * Ln 3
6 Depreciation	0.0000				1992 Company Study
7 Repair and Maintenance	0.0000				1992 Company Study
8 Administration	0.0659				1992 Company Study
9 Overhead	0.0287				1992 Company Study
10 Gross Book Investment	\$2.95	\$0.57	\$0.44	\$1.94	1993 Invest Study
<b>Annual Cost</b>					
11 Cost of Money	\$0.34	\$0.07	\$0.05	\$0.22	Ln 4 * Ln 10
12 State & Fed Taxes	\$0.13	\$0.03	\$0.02	\$0.09	Ln 5 * Ln 10
13 Depreciation	\$0.00	\$0.00	\$0.00	\$0.00	Ln 6 * Ln 10
14 Repair and Maintenance	\$0.00	\$0.00	\$0.00	\$0.00	Ln 7 * Ln 10
15 Administration	\$0.19	\$0.04	\$0.03	\$0.13	Ln 8 * Ln 10
16 Subtotal of Expenses	\$0.67	\$0.13	\$0.10	\$0.44	Sum (Ln 11...Ln 15)
17 Overhead	\$0.08	\$0.02	\$0.01	\$0.06	Ln 9 * Ln 10
18 Total Annual Costs	\$0.75	\$0.15	\$0.11	\$0.50	Ln 16 + Ln 17

**DS1 INVESTMENT WORKSHEET**

**PARTITION: DIGITAL CIRCUIT INVESTMENT, Acct 223210**

	A INSTALLED INV PER DS1	B UTILIZATION	C WTG	D TOTAL DS1 INV (A/B*C)	E FUNCTION TOTALS
<b>1 Investment By Function</b>					
2 Cable and Support:					
3 Cable	\$49.82	0.80	1	\$62.28	\$62.28
4					
5 Cross Connect Equipment:					
6 Mini-span, LA01 only	\$374.80	1.00	0.13	\$48.72	\$48.72
7					
8 Termination Equipment:					
9 Digital Distribution Point	\$23.91	0.80	1.00	\$29.88	
10 DSX Jack	\$21.95	0.80	1.00	\$27.44	
11 Digital Cross Connect Port	\$141.46	0.91	1.00	\$155.45	
12				\$212.78	\$212.78
13					
14				DS1 Account Total	\$323.77
15					
16					

**COST SUMMARY WORKPAPER**

**DS3 CROSS CONNECTION COST SUMMARY BY FUNTION**

	<b>DS1 TOTAL</b>	<b>CABLE&amp; SUPPORT</b>	<b>CROSS CON. EQUIPMENT</b>	<b>TERMINATION EQUIPMENT</b>	
<b>1 <u>Gross Investment</u></b>	\$3,730.31	\$929.06	\$0.00	\$2,801.24	Total by Function
<b><u>Annual Cost</u></b>					
2 Cost of Money	\$234.23	\$58.34	\$0.00	\$175.90	Total by Function
3 State & Fed Taxes	\$92.68	\$23.08	\$0.00	\$69.60	Total by Function
4 Depreciation	\$294.59	\$73.37	\$0.00	\$221.22	Total by Function
5 Repair and Maintenance	\$47.44	\$11.82	\$0.00	\$35.63	Total by Function
6 Administration	\$201.32	\$50.14	\$0.00	\$151.18	Total by Function
7 Subtotal of Expenses	\$870.27	\$216.75	\$0.00	\$653.52	Sum(Ln 2...Ln 6)
8 Overhead	\$87.68	\$21.84	\$0.00	\$65.84	Total by Function
9 <b>Total Annual Cost</b>	\$957.95	\$238.59	\$0.00	\$719.37	Ln 7 + Ln 8
10 <b>Monthly Direct Cost</b>	\$72.52	\$18.06	\$0.00	\$54.46	Ln 7/12
11 <b>Monthly Rate</b>	\$79.83	\$19.88	\$0.00	\$59.95	Line 9/12
12 <b>Rate/ Direct Cost</b>	110.07%	110.07%	N/A	110.07%	Line 11/Line10

**DIGITAL INVESTMENT WORKPAPER**

**DS3 CROSS CONNECTION COSTS, PARTITIONED**

	A	B	C	D	
Account Number	223210				
Account Description	DIG. CKT EQ	CABLE & SUPPORT	CROSS CON. EQUIPMENT	TERMINATION EQUIPMENT	
<b>Cost Factors</b>					
1 Net Plant	1.0000				Accounted for in RIT
2 FCC Return & Income Tax (RIT)	0.0839				1992 Company Study
3 St/Fed Tax as a % of RIT	28.35%				1992 Company Study
4 Cost of Money	0.0601				Ln 1 * Ln 2 * (1 - Ln 3)
5 State & Fed Taxes	0.0238				Ln 1 * Ln 2 * Ln 3
6 Depreciation	0.0850				1992 Company Study
7 Repair and Maintenance	0.0143				1992 Company Study
8 Administration	0.0659				1992 Company Study
9 Overhead	0.0287				
10 Gross Current Investment	\$3,344.60	\$833.00	\$0.00	\$2,511.60	See Invest Worksheet
11 Equivalent Gross Book Investment	\$2,669.27	\$664.80	\$0.00	\$2,004.47	Line 10/ cc/bc ratio
<b>Annual Cost</b>					
12 Cost of Money	\$201.06	\$50.08	\$0.00	\$150.98	Ln 4 * Ln 10
13 State & Fed Taxes	\$79.55	\$19.81	\$0.00	\$59.74	Ln 5 * Ln 10
14 Depreciation	\$284.29	\$70.81	\$0.00	\$213.49	Ln 6 * Ln 10
15 Repair and Maintenance	\$38.17	\$9.51	\$0.00	\$28.66	Ln 7 * Ln 11
16 Administration	\$175.91	\$43.81	\$0.00	\$132.09	Ln 8 * Ln 11
17 Subtotal of Expenses	\$778.98	\$194.01	\$0.00	\$584.97	Sum (Ln 12...Ln 16)
18 Overhead	\$76.61	\$19.08	\$0.00	\$57.53	Ln 9 * Ln 11
19 Total Annual Costs	\$855.59	\$213.09	\$0.00	\$642.50	Ln 17 + Ln 18

**BUILDING INVESTMENT WORKPAPER**

**DS3 CROSS CONNECTION COSTS, PARTITIONED**

	A	B	C	D	
<b>Account Number</b>	<b>212100</b>	<b>CABLE&amp;</b>	<b>CROSS CON.</b>	<b>TERMINATION</b>	
<b>Account Description</b>	<b>BUILDING</b>	<b>SUPPORT</b>	<b>EQUIPMENT</b>	<b>EQUIPMENT</b>	
<b>Cost Factors</b>					
1 Net Plant	1.0000				1992 Company Study
2 FCC Return & Income Tax (RIT)	0.1165				1992 Company Study
3 St/Fed Tax as a % of RIT	28.35%				1992 Company Study
4 Cost of Money	0.0835				Ln 1 * Ln 2 * (1 - Ln 3)
5 State & Fed Taxes	0.0330				Ln 1 * Ln 2 * Ln 3
6 Depreciation	0.0290				1992 Company Study
7 Repair and Maintenance	0.0261				1992 Company Study
8 Administrative Expense Factor	0.0659				1992 Company Study
9 Overhead	0.0287				
10 Gross Book Investment	\$355.28	\$88.49	\$0.00	\$266.79	1993 Invest. Study
<b>Annual Cost</b>					
11 Cost of Money	\$29.66	\$7.39	\$0.00	\$22.27	Ln 4 * Ln 9
12 State & Fed Taxes	\$11.73	\$2.92	\$0.00	\$8.81	Ln 5 * Ln 9
13 Depreciation	\$10.30	\$2.57	\$0.00	\$7.74	Ln 6 * Ln 9
14 Repair and Maintenance	\$9.27	\$2.31	\$0.00	\$6.96	Ln 7 * Ln 9
15 Administration	\$23.41	\$5.83	\$0.00	\$17.58	Sum (Ln 10...Ln 13)
16 Subtotal of Expenses	\$84.38	\$21.02	\$0.00	\$63.36	
17 Overhead	\$10.20	\$2.54	\$0.00	\$7.66	Ln 14* Ln 8
18 Total Annual Costs	\$94.58	\$23.55	\$0.00	\$71.02	Ln 14 + Ln 15