

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

CENTRAL OFFICE:		SNDG02	650 Robinson Ave., San Diego
Account Number		212100	SOURCE
Account Description		BUILDING	
Costs Factors			
1 Net Plant		0.0000	Not applicable
2 FCC RIT		0.0000	Not applicable
3 St/Fed Tax as a % of RIT		28.35%	Not applicable
4 Cost of Money		0.0000	Ln 1 * Ln 2 * (1 - Ln 3)
5 St/Fed Tax		0.0000	Ln 1 * Ln 2 * Ln 3
6 Depreciation		0.0000	Not Applicable
7 Repair & Maintenance		0.0261	1992 Company Study
8 Administration		0.0659	1992 Company Study
9 Overhead		0.0287	1992 Company Study
CO-SPECIFIC COSTS:			
(Per Collocator)			
10 Current Investment per CO *		\$11,364.00	Page M.67
11 Number of Collocators per CO, Long Term		4	Product Mgmt.
12 Current Investment per Collocator *		\$2,841.00	Ln 10 / Ln 11
13 Current Cost to Book Cost Ratio, Account 212100		2.086	1992 Company Study
14 Equivalent Book Investment per CO *		\$1,361.94	Ln 12 / Ln 13
Annual Cost			
15 Cost of Money		\$0.00	Ln 4 * Ln 12
16 State & Federal Taxes		\$0.00	Ln 5 * Ln 12
17 Depreciation		\$0.00	Ln 6 * Ln 12
18 Repair & Maintenance		\$35.55	Ln 7 * Ln 14
19 Administration		\$89.75	Ln 8 * Ln 14
20	Total of Direct Costs	\$125.30	Sum(Ln 15...Ln19)
21 Monthly Direct Cost		\$10.44	Ln 20 / 12
22 Annual Overhead		\$39.09	Ln 9 * Ln 14
23 Annual Full Cost		\$164.39	Ln 20 + Ln 22
24 Monthly Fully Assigned Cost (Illustrative Rate)		\$13.70	Ln 23 / 12

* Lines 10, 12, and 14 are investment surrogates which are used to generate appropriate maintenance, administration, and overhead expenses. The amounts are not booked as investment, but rather, are treated as contributed capital according to FCC rules.

NOTE: This is a direct cost. No overheads are added to contributed capital recovered up front.

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

CENTRAL OFFICE:			SNDG03	7847 Linda Vista, San Diego
Account Number		212100	SOURCE	
Account Description		BUILDING		
Costs Factors				
1	Net Plant	0.0000	Not applicable	
2	FCC RIT	0.0000	Not applicable	
3	St/Fed Tax as a % of RIT	28.35%	Not applicable	
4	Cost of Money	0.0000	Ln 1 * Ln 2 * (1 - Ln 3)	
5	St/Fed Tax	0.0000	Ln 1 * Ln 2 * Ln 3	
6	Depreciation	0.0000	Not Applicable	
7	Repair & Maintenance	0.0261	1992 Company Study	
8	Administration	0.0659	1992 Company Study	
9	Overhead	0.0287	1992 Company Study	
CO-SPECIFIC COSTS:				
(Per Collocator)				
10	Current Investment per CO *	\$12,310.00	Page M.67	
11	Number of Collocators per CO, Long Term	4	Product Mgmt.	
12	Current Investment per Collocator *	\$3,077.50	Ln 10 / Ln 11	
13	Current Cost to Book Cost Ratio, Account 212100	2.086	1992 Company Study	
14	Equivalent Book Investment per CO *	\$1,475.31	Ln 12 / Ln 13	
Annual Cost				
15	Cost of Money	\$0.00	Ln 4 * Ln 12	
16	State & Federal Taxes	\$0.00	Ln 5 * Ln 12	
17	Depreciation	\$0.00	Ln 6 * Ln 12	
18	Repair & Maintenance	\$38.51	Ln 7 * Ln 14	
19	Administration	\$97.22	Ln 8 * Ln 14	
20	Total of Direct Costs	\$135.73	Sum(Ln 15...Ln19)	
21	Monthly Direct Cost	\$11.31	Ln 20 / 12	
22	Annual Overhead	\$42.34	Ln 9 * Ln 14	
23	Annual Full Cost	\$178.07	Ln 20 + Ln 22	
24	Monthly Fully Assigned Cost (Illustrative Rate)	\$14.84	Ln 23 / 12	

* Lines 10, 12, and 14 are investment surrogates which are used to generate appropriate maintenance, administration, and overhead expenses. The amounts are not booked as investment, but rather, are treated as contributed capital according to FCC rules.

NOTE: This is a direct cost. No overheads are added to contributed capital recovered up front.

M. 49

NOTE: Totals may not add due to rounding.

93-162 WORKPAPERS

SECURITY INSTALLATION FUNCTION
Recurring

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

CENTRAL OFFICE:		SNDG15	9341 Regents Rd., San Diego
Account Number		212100	SOURCE
Account Description		BUILDING	
Costs Factors			
1	Net Plant	0.0000	Not applicable
2	FCC RIT	0.0000	Not applicable
3	St/Fed Tax as a % of RIT	28.35%	Not applicable
4	Cost of Money	0.0000	Ln 1 * Ln 2 * (1 - Ln 3)
5	St/Fed Tax	0.0000	Ln 1 * Ln 2 * Ln 3
6	Depreciation	0.0000	Not Applicable
7	Repair & Maintenance	0.0261	1992 Company Study
8	Administration	0.0659	1992 Company Study
9	Overhead	0.0287	1992 Company Study
CO-SPECIFIC COSTS:			
(Per Collocator)			
10	Current Investment per CO *	\$13,292.00	Page M.67
11	Number of Collocators per CO, Long Term	4	Product Mgmt.
12	Current Investment per Collocator *	\$3,323.00	Ln 10 / Ln 11
13	Current Cost to Book Cost Ratio, Account 212100	2.086	1992 Company Study
14	Equivalent Book Investment per CO *	\$1,593.00	Ln 12 / Ln 13
Annual Cost			
15	Cost of Money	\$0.00	Ln 4 * Ln 12
16	State & Federal Taxes	\$0.00	Ln 5 * Ln 12
17	Depreciation	\$0.00	Ln 6 * Ln 12
18	Repair & Maintenance	\$41.58	Ln 7 * Ln 14
19	Administration	\$104.98	Ln 8 * Ln 14
20	Total of Direct Costs	\$146.56	Sum(Ln 15...Ln19)
21	Monthly Direct Cost	\$12.21	Ln 20 / 12
22	Annual Overhead	\$45.72	Ln 9 * Ln 14
23	Annual Full Cost	\$192.28	Ln 20 + Ln 22
24	Monthly Fully Assigned Cost (Illustrative Rate)	\$16.02	Ln 23 / 12

* Lines 10, 12, and 14 are investment surrogates which are used to generate appropriate maintenance, administration, and overhead expenses. The amounts are not booked as investment, but rather, are treated as contributed capital according to FCC rules.

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M. 50

NOTE: Totals may not add due to rounding.

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

CENTRAL OFFICE:			SNDG16	9059 Mira Mesa Blvd., San Diego	
Account Number		212100	SOURCE		
Account Description		BUILDING			
Costs Factors					
1	Net Plant	0.0000		Not applicable	
2	FCC RIT	0.0000		Not applicable	
3	St/Fed Tax as a % of RIT	28.35%		Not applicable	
4	Cost of Money	0.0000		Ln 1 * Ln 2 * (1 - Ln 3)	
5	St/Fed Tax	0.0000		Ln 1 * Ln 2 * Ln 3	
6	Depreciation	0.0000		Not Applicable	
7	Repair & Maintenance	0.0261		1992 Company Study	
8	Administration	0.0659		1992 Company Study	
9	Overhead	0.0287		1992 Company Study	
CO-SPECIFIC COSTS:					
(Per Collocator)					
10	Current Investment per CO *	\$13,534.00		Page M.67	
11	Number of Collocators per CO, Long Term	4		Product Mgmt.	
12	Current Investment per Collocator *	\$3,383.50		Ln 10 / Ln 11	
13	Current Cost to Book Cost Ratio, Account 212100	2.086		1992 Company Study	
14	Equivalent Book Investment per CO *	\$1,622.00		Ln 12 / Ln 13	
Annual Cost					
15	Cost of Money	\$0.00		Ln 4 * Ln 12	
16	State & Federal Taxes	\$0.00		Ln 5 * Ln 12	
17	Depreciation	\$0.00		Ln 6 * Ln 12	
18	Repair & Maintenance	\$42.33		Ln 7 * Ln 14	
19	Administration	\$106.89		Ln 8 * Ln 14	
20	Total of Direct Costs	\$149.22		Sum(Ln 15...Ln19)	
21	Monthly Direct Cost	\$12.44		Ln 20 / 12	
22	Annual Overhead	\$46.55		Ln 9 * Ln 14	
23	Annual Full Cost	\$195.78		Ln 20 + Ln 22	
24	Monthly Fully Assigned Cost (Illustrative Rate)	\$16.31		Ln 23 / 12	

* Lines 10, 12, and 14 are investment surrogates which are used to generate appropriate maintenance, administration, and overhead expenses. The amounts are not booked as investment, but rather, are treated as contributed capital according to FCC rules.

NOTE: This is a direct cost. No overheads are added to contributed capital recovered up front.

M. 51

NOTE: Totals may not add due to rounding.

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

CENTRAL OFFICE:			SNFC01	555 Pine St., San Francisco
Account Number		212100	SOURCE	
Account Description		BUILDING		
Costs Factors				
1	Net Plant	0.0000	Not applicable	
2	FCC RIT	0.0000	Not applicable	
3	St/Fed Tax as a % of RIT	28.35%	Not applicable	
4	Cost of Money	0.0000	Ln 1 * Ln 2 * (1 - Ln 3)	
5	St/Fed Tax	0.0000	Ln 1 * Ln 2 * Ln 3	
6	Depreciation	0.0000	Not Applicable	
7	Repair & Maintenance	0.0261	1992 Company Study	
8	Administration	0.0659	1992 Company Study	
9	Overhead	0.0287	1992 Company Study	
CO-SPECIFIC COSTS:				
(Per Collocator)				
10	Current Investment per CO *	\$14,150.00	Page M.67	
11	Number of Collocators per CO, Long Term	4	Product Mgmt.	
12	Current Investment per Collocator *	\$3,537.50	Ln 10 / Ln 11	
13	Current Cost to Book Cost Ratio, Account 212100	2.086	1992 Company Study	
14	Equivalent Book Investment per CO *	\$1,695.83	Ln 12 / Ln 13	
Annual Cost				
15	Cost of Money	\$0.00	Ln 4 * Ln 12	
16	State & Federal Taxes	\$0.00	Ln 5 * Ln 12	
17	Depreciation	\$0.00	Ln 6 * Ln 12	
18	Repair & Maintenance	\$44.26	Ln 7 * Ln 14	
19	Administration	\$111.76	Ln 8 * Ln 14	
20	Total of Direct Costs	\$156.02	Sum(Ln 15...Ln19)	
21	Monthly Direct Cost	\$13.00	Ln 20 / 12	
22	Annual Overhead	\$48.67	Ln 9 * Ln 14	
23	Annual Full Cost	\$204.69	Ln 20 + Ln 22	
24	Monthly Fully Assigned Cost (Illustrative Rate)	\$17.06	Ln 23 / 12	

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NOTE: This is a direct cost. No overheads are added to contributed capital recovered up front.

M. 52

NOTE: Totals may not add due to rounding.

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

CENTRAL OFFICE:		SNFC04	1 McCoppin St., San Francisco
Account Number		212100	SOURCE
Account Description		BUILDING	
Costs Factors			
1 Net Plant		0.0000	Not applicable
2 FCC RIT		0.0000	Not applicable
3 St/Fed Tax as a % of RIT		28.35%	Not applicable
4 Cost of Money		0.0000	Ln 1 * Ln 2 * (1 - Ln 3)
5 St/Fed Tax		0.0000	Ln 1 * Ln 2 * Ln 3
6 Depreciation		0.0000	Not Applicable
7 Repair & Maintenance		0.0261	1992 Company Study
8 Administration		0.0659	1992 Company Study
9 Overhead		0.0287	1992 Company Study
CO-SPECIFIC COSTS:			
(Per Collocator)			
10 Current Investment per CO *		\$13,714.00	Page M.67
11 Number of Collocators per CO, Long Term		4	Product Mgmt.
12 Current Investment per Collocator *		\$3,428.50	Ln 10 / Ln 11
13 Current Cost to Book Cost Ratio, Account 212100		2.086	1992 Company Study
14 Equivalent Book Investment per CO *		\$1,643.58	Ln 12 / Ln 13
Annual Cost			
15 Cost of Money		\$0.00	Ln 4 * Ln 12
16 State & Federal Taxes		\$0.00	Ln 5 * Ln 12
17 Depreciation		\$0.00	Ln 6 * Ln 12
18 Repair & Maintenance		\$42.90	Ln 7 * Ln 14
19 Administration		\$108.31	Ln 8 * Ln 14
20	Total of Direct Costs	\$151.21	Sum(Ln 15...Ln19)
21 Monthly Direct Cost		\$12.60	Ln 20 / 12
22 Annual Overhead		\$47.17	Ln 9 * Ln 14
23 Annual Full Cost		\$198.38	Ln 20 + Ln 22
24 Monthly Fully Assigned Cost (Illustrative Rate)		\$16.53	Ln 23 / 12

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M. 53

NOTE: Totals may not add due to rounding.

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

CENTRAL OFFICE:			SNFC21	611 Folsom St., San Francisco
Account Number		212100	SOURCE	
Account Description		BUILDING		
Costs Factors				
1 Net Plant		0.0000	Not applicable	
2 FCC RIT		0.0000	Not applicable	
3 St/Fed Tax as a % of RIT		28.35%	Not applicable	
4 Cost of Money		0.0000	Ln 1 * Ln 2 * (1 - Ln 3)	
5 St/Fed Tax		0.0000	Ln 1 * Ln 2 * Ln 3	
6 Depreciation		0.0000	Not Applicable	
7 Repair & Maintenance		0.0261	1992 Company Study	
8 Administration		0.0659	1992 Company Study	
9 Overhead		0.0287	1992 Company Study	
CO-SPECIFIC COSTS:				
(Per Collocator)				
10 Current Investment per CO *		\$18,136.00	Page M.67	
11 Number of Collocators per CO, Long Term		4	Product Mgmt.	
12 Current Investment per Collocator *		\$4,534.00	Ln 10 / Ln 11	
13 Current Cost to Book Cost Ratio, Account 212100		2.086	1992 Company Study	
14 Equivalent Book Investment per CO *		\$2,173.54	Ln 12 / Ln 13	
Annual Cost				
15 Cost of Money		\$0.00	Ln 4 * Ln 12	
16 State & Federal Taxes		\$0.00	Ln 5 * Ln 12	
17 Depreciation		\$0.00	Ln 6 * Ln 12	
18 Repair & Maintenance		\$56.73	Ln 7 * Ln 14	
19 Administration		\$143.24	Ln 8 * Ln 14	
20	Total of Direct Costs	\$199.97	Sum(Ln 15...Ln19)	
21 Monthly Direct Cost		\$16.66	Ln 20 / 12	
22 Annual Overhead		\$62.38	Ln 9 * Ln 14	
23 Annual Full Cost		\$262.35	Ln 20 + Ln 22	
24 Monthly Fully Assigned Cost (Illustrative Rate)		\$21.86	Ln 23 / 12	

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

CENTRAL OFFICE:		SNSJ02	95 Almaden, San Jose
Account Number		212100	SOURCE
Account Description		BUILDING	
Costs Factors			
1 Net Plant		0.0000	Not applicable
2 FCC RIT		0.0000	Not applicable
3 St/Fed Tax as a % of RIT		28.35%	Not applicable
4 Cost of Money		0.0000	Ln 1 * Ln 2 * (1 - Ln 3)
5 St/Fed Tax		0.0000	Ln 1 * Ln 2 * Ln 3
6 Depreciation		0.0000	Not Applicable
7 Repair & Maintenance		0.0261	1992 Company Study
8 Administration		0.0659	1992 Company Study
9 Overhead		0.0287	1992 Company Study
CO-SPECIFIC COSTS:			
(Per Collocator)			
10 Current Investment per CO *		\$12,977.00	Page M.67
11 Number of Collocators per CO, Long Term		4	Product Mgmt.
12 Current Investment per Collocator *		\$3,244.25	Ln 10 / Ln 11
13 Current Cost to Book Cost Ratio, Account 212100		2.086	1992 Company Study
14 Equivalent Book Investment per CO *		\$1,555.25	Ln 12 / Ln 13
Annual Cost			
15 Cost of Money		\$0.00	Ln 4 * Ln 12
16 State & Federal Taxes		\$0.00	Ln 5 * Ln 12
17 Depreciation		\$0.00	Ln 6 * Ln 12
18 Repair & Maintenance		\$40.59	Ln 7 * Ln 14
19 Administration		\$102.49	Ln 8 * Ln 14
20	Total of Direct Costs	\$143.08	Sum(Ln 15...Ln19)
21 Monthly Direct Cost		\$11.92	Ln 20 / 12
22 Annual Overhead		\$44.64	Ln 9 * Ln 14
23 Annual Full Cost		\$187.72	Ln 20 + Ln 22
24 Monthly Fully Assigned Cost (Illustrative Rate)		\$15.64	Ln 23 / 12

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M. 55

NOTE: Totals may not add due to rounding.

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

CENTRAL OFFICE:		SNSJ12	6245 Dial Way, San Jose
Account Number		212100	SOURCE
Account Description		BUILDING	
Costs Factors			
1 Net Plant		0.0000	Not applicable
2 FCC RIT		0.0000	Not applicable
3 St/Fed Tax as a % of RIT		28.35%	Not applicable
4 Cost of Money		0.0000	Ln 1 * Ln 2 * (1 - Ln 3)
5 St/Fed Tax		0.0000	Ln 1 * Ln 2 * Ln 3
6 Depreciation		0.0000	Not Applicable
7 Repair & Maintenance		0.0261	1992 Company Study
8 Administration		0.0659	1992 Company Study
9 Overhead		0.0287	1992 Company Study
CO-SPECIFIC COSTS:			
(Per Collocator)			
10 Current Investment per CO *		\$12,497.00	Page M.67
11 Number of Collocators per CO, Long Term		4	Product Mgmt.
12 Current Investment per Collocator *		\$3,124.25	Ln 10 / Ln 11
13 Current Cost to Book Cost Ratio, Account 212100		2.086	1992 Company Study
14 Equivalent Book Investment per CO *		\$1,497.72	Ln 12 / Ln 13
Annual Cost			
15 Cost of Money		\$0.00	Ln 4 * Ln 12
16 State & Federal Taxes		\$0.00	Ln 5 * Ln 12
17 Depreciation		\$0.00	Ln 6 * Ln 12
18 Repair & Maintenance		\$39.09	Ln 7 * Ln 14
19 Administration		\$98.70	Ln 8 * Ln 14
20	Total of Direct Costs	\$137.79	Sum(Ln 15...Ln19)
21 Monthly Direct Cost		\$11.48	Ln 20 / 12
22 Annual Overhead		\$42.98	Ln 9 * Ln 14
23 Annual Full Cost		\$180.78	Ln 20 + Ln 22
24 Monthly Fully Assigned Cost (Illustrative Rate)		\$15.06	Ln 23 / 12

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M. 56

NOTE: Totals may not add due to rounding.

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

CENTRAL OFFICE:			SNJS21	2211 Junction Ave., San Jose	
Account Number		212100	SOURCE		
Account Description		BUILDING			
Costs Factors					
1	Net Plant	0.0000		Not applicable	
2	FCC RIT	0.0000		Not applicable	
3	St/Fed Tax as a % of RIT	28.35%		Not applicable	
4	Cost of Money	0.0000		Ln 1 * Ln 2 * (1 - Ln 3)	
5	St/Fed Tax	0.0000		Ln 1 * Ln 2 * Ln 3	
6	Depreciation	0.0000		Not Applicable	
7	Repair & Maintenance	0.0261		1992 Company Study	
8	Administration	0.0659		1992 Company Study	
9	Overhead	0.0287		1992 Company Study	
CO-SPECIFIC COSTS:					
(Per Collocator)					
10	Current Investment per CO *	\$11,419.00		Page M.67	
11	Number of Collocators per CO, Long Term	4		Product Mgmt.	
12	Current Investment per Collocator *	\$2,854.75		Ln 10 / Ln 11	
13	Current Cost to Book Cost Ratio, Account 212100	2.086		1992 Company Study	
14	Equivalent Book Investment per CO *	\$1,368.53		Ln 12 / Ln 13	
Annual Cost					
15	Cost of Money	\$0.00		Ln 4 * Ln 12	
16	State & Federal Taxes	\$0.00		Ln 5 * Ln 12	
17	Depreciation	\$0.00		Ln 6 * Ln 12	
18	Repair & Maintenance	\$35.72		Ln 7 * Ln 14	
19	Administration	\$90.19		Ln 8 * Ln 14	
20	Total of Direct Costs	\$125.90		Sum(Ln 15...Ln19)	
21	Monthly Direct Cost	\$10.49		Ln 20 / 12	
22	Annual Overhead	\$39.28		Ln 9 * Ln 14	
23	Annual Full Cost	\$165.18		Ln 20 + Ln 22	
24	Monthly Fully Assigned Cost (Illustrative Rate)	\$13.77		Ln 23 / 12	

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M. 57

NOTE: Totals may not add due to rounding.

SECURITY INSTALLATION FUNCTION
Recurring

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

CENTRAL OFFICE:			SNMT11	23 28th Ave., San Mateo
Account Number		212100	SOURCE	
Account Description		BUILDING		
Costs Factors				
1	Net Plant	0.0000	Not applicable	
2	FCC RIT	0.0000	Not applicable	
3	St/Fed Tax as a % of RIT	28.35%	Not applicable	
4	Cost of Money	0.0000	Ln 1 * Ln 2 * (1 - Ln 3)	
5	St/Fed Tax	0.0000	Ln 1 * Ln 2 * Ln 3	
6	Depreciation	0.0000	Not Applicable	
7	Repair & Maintenance	0.0261	1992 Company Study	
8	Administration	0.0659	1992 Company Study	
9	Overhead	0.0287	1992 Company Study	
CO-SPECIFIC COSTS:				
(Per Collocator)				
10	Current Investment per CO *	\$18,136.00	Page M.67	
11	Number of Collocators per CO, Long Term	4	Product Mgmt.	
12	Current Investment per Collocator *	\$4,534.00	Ln 10 / Ln 11	
13	Current Cost to Book Cost Ratio, Account 212100	2.086	1992 Company Study	
14	Equivalent Book Investment per CO *	\$2,173.54	Ln 12 / Ln 13	
Annual Cost				
15	Cost of Money	\$0.00	Ln 4 * Ln 12	
16	State & Federal Taxes	\$0.00	Ln 5 * Ln 12	
17	Depreciation	\$0.00	Ln 6 * Ln 12	
18	Repair & Maintenance	\$56.73	Ln 7 * Ln 14	
19	Administration	\$143.24	Ln 8 * Ln 14	
20	Total of Direct Costs	\$199.97	Sum(Ln 15...Ln19)	
21	Monthly Direct Cost	\$16.66	Ln 20 / 12	
22	Annual Overhead	\$62.38	Ln 9 * Ln 14	
23	Annual Full Cost	\$262.35	Ln 20 + Ln 22	
24	Monthly Fully Assigned Cost (Illustrative Rate)	\$21.86	Ln 23 / 12	

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NOTE: This is a direct cost. No overheads are added to contributed capital recovered up front.

SECURITY INSTALLATION FUNCTION
Recurring

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

CENTRAL OFFICE:		SNRS01	517 Second St., Santa Rosa
Account Number		212100	SOURCE
Account Description		BUILDING	
Costs Factors			
1 Net Plant		0.0000	Not applicable
2 FCC RIT		0.0000	Not applicable
3 St/Fed Tax as a % of RIT		28.35%	Not applicable
4 Cost of Money		0.0000	Ln 1 * Ln 2 * (1 - Ln 3)
5 St/Fed Tax		0.0000	Ln 1 * Ln 2 * Ln 3
6 Depreciation		0.0000	Not Applicable
7 Repair & Maintenance		0.0261	1992 Company Study
8 Administration		0.0659	1992 Company Study
9 Overhead		0.0287	1992 Company Study
CO-SPECIFIC COSTS:			
(Per Collocator)			
10 Current Investment per CO *		\$13,435.00	Page M.67
11 Number of Collocators per CO, Long Term		4	Product Mgmt.
12 Current Investment per Collocator *		\$3,358.75	Ln 10 / Ln 11
13 Current Cost to Book Cost Ratio, Account 212100		2.086	1992 Company Study
14 Equivalent Book Investment per CO *		\$1,610.14	Ln 12 / Ln 13
Annual Cost			
15 Cost of Money		\$0.00	Ln 4 * Ln 12
16 State & Federal Taxes		\$0.00	Ln 5 * Ln 12
17 Depreciation		\$0.00	Ln 6 * Ln 12
18 Repair & Maintenance		\$42.02	Ln 7 * Ln 14
19 Administration		\$106.11	Ln 8 * Ln 14
20	Total of Direct Costs	\$148.13	Sum(Ln 15...Ln19)
21 Monthly Direct Cost		\$12.34	Ln 20 / 12
22 Annual Overhead		\$46.21	Ln 9 * Ln 14
23 Annual Full Cost		\$194.34	Ln 20 + Ln 22
24 Monthly Fully Assigned Cost (Illustrative Rate)		\$16.20	Ln 23 / 12

* Lines 10, 12, and 14 are investment surrogates which are used to generate appropriate maintenance, administration, and overhead expenses. The amounts are not booked as investment, but rather, are treated as contributed capital according to FCC rules.

NOTE: This is a direct cost. No overheads are added to contributed capital recovered up front.

M. 59

NOTE: Totals may not add due to rounding.

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

CENTRAL OFFICE:			SNTC01	1700 Space Park Drive, Santa Clara	
Account Number		212100	SOURCE		
Account Description		BUILDING			
Costs Factors					
1	Net Plant	0.0000		Not applicable	
2	FCC RIT	0.0000		Not applicable	
3	St/Fed Tax as a % of RIT	28.35%		Not applicable	
4	Cost of Money	0.0000		Ln 1 * Ln 2 * (1 - Ln 3)	
5	St/Fed Tax	0.0000		Ln 1 * Ln 2 * Ln 3	
6	Depreciation	0.0000		Not Applicable	
7	Repair & Maintenance	0.0261		1992 Company Study	
8	Administration	0.0659		1992 Company Study	
9	Overhead	0.0287		1992 Company Study	
CO-SPECIFIC COSTS:					
(Per Collocator)					
10	Current Investment per CO *	\$17,866.00		Page M.67	
11	Number of Collocators per CO, Long Term	4		Product Mgmt.	
12	Current Investment per Collocator *	\$4,466.50		Ln 10 / Ln 11	
13	Current Cost to Book Cost Ratio, Account 212100	2.086		1992 Company Study	
14	Equivalent Book Investment per CO *	\$2,141.18		Ln 12 / Ln 13	
Annual Cost					
15	Cost of Money	\$0.00		Ln 4 * Ln 12	
16	State & Federal Taxes	\$0.00		Ln 5 * Ln 12	
17	Depreciation	\$0.00		Ln 6 * Ln 12	
18	Repair & Maintenance	\$55.88		Ln 7 * Ln 14	
19	Administration	\$141.10		Ln 8 * Ln 14	
20	Total of Direct Costs	\$196.99		Sum(Ln 15...Ln19)	
21	Monthly Direct Cost	\$16.42		Ln 20 / 12	
22	Annual Overhead	\$61.45		Ln 9 * Ln 14	
23	Annual Full Cost	\$258.44		Ln 20 + Ln 22	
24	Monthly Fully Assigned Cost (Illustrative Rate)	\$21.54		Ln 23 / 12	

* Lines 10, 12, and 14 are investment surrogates which are used to generate appropriate maintenance, administration, and overhead expenses. The amounts are not booked as investment, but rather, are treated as contributed capital according to FCC rules.

NOTE: This is a direct cost. No overheads are added to contributed capital recovered up front.

M. 60

NOTE: Totals may not add due to rounding.

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

CENTRAL OFFICE:			SNVA01	234 Carrol St., Sunnyvale
Account Number		212100	SOURCE	
Account Description		BUILDING		
Costs Factors				
1	Net Plant	0.0000	Not applicable	
2	FCC RIT	0.0000	Not applicable	
3	St/Fed Tax as a % of RIT	28.35%	Not applicable	
4	Cost of Money	0.0000	Ln 1 * Ln 2 * (1 - Ln 3)	
5	St/Fed Tax	0.0000	Ln 1 * Ln 2 * Ln 3	
6	Depreciation	0.0000	Not Applicable	
7	Repair & Maintenance	0.0261	1992 Company Study	
8	Administration	0.0659	1992 Company Study	
9	Overhead	0.0287	1992 Company Study	
CO-SPECIFIC COSTS:				
(Per Collocator)				
10	Current Investment per CO *	\$14,200.00	Page M.67	
11	Number of Collocators per CO, Long Term	4	Product Mgmt.	
12	Current Investment per Collocator *	\$3,550.00	Ln 10 / Ln 11	
13	Current Cost to Book Cost Ratio, Account 212100	2.086	1992 Company Study	
14	Equivalent Book Investment per CO *	\$1,701.82	Ln 12 / Ln 13	
Annual Cost				
15	Cost of Money	\$0.00	Ln 4 * Ln 12	
16	State & Federal Taxes	\$0.00	Ln 5 * Ln 12	
17	Depreciation	\$0.00	Ln 6 * Ln 12	
18	Repair & Maintenance	\$44.42	Ln 7 * Ln 14	
19	Administration	\$112.15	Ln 8 * Ln 14	
20	Total of Direct Costs	\$156.57	Sum(Ln 15...Ln19)	
21	Monthly Direct Cost	\$13.05	Ln 20 / 12	
22	Annual Overhead	\$48.84	Ln 9 * Ln 14	
23	Annual Full Cost	\$205.41	Ln 20 + Ln 22	
24	Monthly Fully Assigned Cost (Illustrative Rate)	\$17.12	Ln 23 / 12	

* Lines 10, 12, and 14 are investment surrogates which are used to generate appropriate maintenance, administration, and overhead expenses. The amounts are not booked as investment, but rather, are treated as contributed capital according to FCC rules.

NOTE: This is a direct cost. No overheads are added to contributed capital recovered up front.

M. 61

NOTE: Totals may not add due to rounding.

SECURITY INSTALLATION FUNCTION
Recurring

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

CENTRAL OFFICE:			SNVA11	1140 Mathilda Ave., Sunnyvale
Account Number		212100	SOURCE	
Account Description		BUILDING		
Costs Factors				
1	Net Plant	0.0000	Not applicable	
2	FCC RIT	0.0000	Not applicable	
3	St/Fed Tax as a % of RIT	28.35%	Not applicable	
4	Cost of Money	0.0000	Ln 1 * Ln 2 * (1 - Ln 3)	
5	St/Fed Tax	0.0000	Ln 1 * Ln 2 * Ln 3	
6	Depreciation	0.0000	Not Applicable	
7	Repair & Maintenance	0.0261	1992 Company Study	
8	Administration	0.0659	1992 Company Study	
9	Overhead	0.0287	1992 Company Study	
CO-SPECIFIC COSTS:				
(Per Collocator)				
10	Current Investment per CO *	\$13,260.00	Page M.67	
11	Number of Collocators per CO, Long Term	4	Product Mgmt.	
12	Current Investment per Collocator *	\$3,315.00	Ln 10 / Ln 11	
13	Current Cost to Book Cost Ratio, Account 212100	2.086	1992 Company Study	
14	Equivalent Book Investment per CO *	\$1,589.17	Ln 12 / Ln 13	
Annual Cost				
15	Cost of Money	\$0.00	Ln 4 * Ln 12	
16	State & Federal Taxes	\$0.00	Ln 5 * Ln 12	
17	Depreciation	\$0.00	Ln 6 * Ln 12	
18	Repair & Maintenance	\$41.48	Ln 7 * Ln 14	
19	Administration	\$104.73	Ln 8 * Ln 14	
20	Total of Direct Costs	\$146.20	Sum(Ln 15...Ln19)	
21	Monthly Direct Cost	\$12.18	Ln 20 / 12	
22	Annual Overhead	\$45.61	Ln 9 * Ln 14	
23	Annual Full Cost	\$191.81	Ln 20 + Ln 22	
24	Monthly Fully Assigned Cost (Illustrative Rate)	\$15.98	Ln 23 / 12	

* Lines 10, 12, and 14 are investment surrogates which are used to generate appropriate maintenance, administration, and overhead expenses. The amounts are not booked as investment, but rather, are treated as contributed capital according to FCC rules.

NOTE: This is a direct cost. No overheads are added to contributed capital recovered up front.

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

CENTRAL OFFICE:			SKTN01	345 N. San Joaquin, Stockton
Account Number		212100	SOURCE	
Account Description		BUILDING		
Costs Factors				
1	Net Plant	0.0000	Not applicable	
2	FCC RIT	0.0000	Not applicable	
3	St/Fed Tax as a % of RIT	28.35%	Not applicable	
4	Cost of Money	0.0000	Ln 1 * Ln 2 * (1 - Ln 3)	
5	St/Fed Tax	0.0000	Ln 1 * Ln 2 * Ln 3	
6	Depreciation	0.0000	Not Applicable	
7	Repair & Maintenance	0.0261	1992 Company Study	
8	Administration	0.0659	1992 Company Study	
9	Overhead	0.0287	1992 Company Study	
CO-SPECIFIC COSTS:				
(Per Collocator)				
10	Current Investment per CO *	\$14,076.00	Page M.67	
11	Number of Collocators per CO, Long Term	4	Product Mgmt.	
12	Current Investment per Collocator *	\$3,519.00	Ln 10 / Ln 11	
13	Current Cost to Book Cost Ratio, Account 212100	2.086	1992 Company Study	
14	Equivalent Book Investment per CO *	\$1,686.96	Ln 12 / Ln 13	
Annual Cost				
15	Cost of Money	\$0.00	Ln 4 * Ln 12	
16	State & Federal Taxes	\$0.00	Ln 5 * Ln 12	
17	Depreciation	\$0.00	Ln 6 * Ln 12	
18	Repair & Maintenance	\$44.03	Ln 7 * Ln 14	
19	Administration	\$111.17	Ln 8 * Ln 14	
20	Total of Direct Costs	\$155.20	Sum(Ln 15...Ln19)	
21	Monthly Direct Cost	\$12.93	Ln 20 / 12	
22	Annual Overhead	\$48.42	Ln 9 * Ln 14	
23	Annual Full Cost	\$203.62	Ln 20 + Ln 22	
24	Monthly Fully Assigned Cost (Illustrative Rate)	\$16.97	Ln 23 / 12	

* Lines 10, 12, and 14 are investment surrogates which are used to generate appropriate maintenance, administration, and overhead expenses. The amounts are not booked as investment, but rather, are treated as contributed capital according to FCC rules.

NOTE: This is a direct cost. No overheads are added to contributed capital recovered up front.

M. 63

NOTE: Totals may not add due to rounding.

SECURITY INSTALLATION FUNCTION
Recurring

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

CENTRAL OFFICE:			VNNY02	6803 Cedros, Van Nuys
Account Number		212100	SOURCE	
Account Description		BUILDING		
Costs Factors				
1	Net Plant	0.0000	Not applicable	
2	FCC RIT	0.0000	Not applicable	
3	St/Fed Tax as a % of RIT	28.35%	Not applicable	
4	Cost of Money	0.0000	Ln 1 * Ln 2 * (1 - Ln 3)	
5	St/Fed Tax	0.0000	Ln 1 * Ln 2 * Ln 3	
6	Depreciation	0.0000	Not Applicable	
7	Repair & Maintenance	0.0261	1992 Company Study	
8	Administration	0.0659	1992 Company Study	
9	Overhead	0.0287	1992 Company Study	
CO-SPECIFIC COSTS:				
(Per Collocator)				
10	Current Investment per CO *	\$12,022.00	Page M.67	
11	Number of Collocators per CO, Long Term	4	Product Mgmt.	
12	Current Investment per Collocator *	\$3,005.50	Ln 10 / Ln 11	
13	Current Cost to Book Cost Ratio, Account 212100	2.086	1992 Company Study	
14	Equivalent Book Investment per CO *	\$1,440.80	Ln 12 / Ln 13	
Annual Cost				
15	Cost of Money	\$0.00	Ln 4 * Ln 12	
16	State & Federal Taxes	\$0.00	Ln 5 * Ln 12	
17	Depreciation	\$0.00	Ln 6 * Ln 12	
18	Repair & Maintenance	\$37.60	Ln 7 * Ln 14	
19	Administration	\$94.95	Ln 8 * Ln 14	
20	Total of Direct Costs	\$132.55	Sum(Ln 15...Ln19)	
21	Monthly Direct Cost	\$11.05	Ln 20 / 12	
22	Annual Overhead	\$41.35	Ln 9 * Ln 14	
23	Annual Full Cost	\$173.90	Ln 20 + Ln 22	
24	Monthly Fully Assigned Cost (Illustrative Rate)	\$14.49	Ln 23 / 12	

* Lines 10, 12, and 14 are investment surrogates which are used to generate appropriate maintenance, administration, and overhead expenses. The amounts are not booked as investment, but rather, are treated as contributed capital according to FCC rules.

NOTE: This is a direct cost. No overheads are added to contributed capital recovered up front.

SECURITY INSTALLATION FUNCTION
Recurring

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

CENTRAL OFFICE:			WLAN01	2010 Century Park East, Century City	
Account Number		212100	SOURCE		
Account Description		BUILDING			
Costs Factors					
1	Net Plant	0.0000		Not applicable	
2	FCC RIT	0.0000		Not applicable	
3	St/Fed Tax as a % of RIT	28.35%		Not applicable	
4	Cost of Money	0.0000		Ln 1 * Ln 2 * (1 - Ln 3)	
5	St/Fed Tax	0.0000		Ln 1 * Ln 2 * Ln 3	
6	Depreciation	0.0000		Not Applicable	
7	Repair & Maintenance	0.0261		1992 Company Study	
8	Administration	0.0659		1992 Company Study	
9	Overhead	0.0287		1992 Company Study	
CO-SPECIFIC COSTS:					
(Per Collocator)					
10	Current Investment per CO *	\$14,451.00		Page M.67	
11	Number of Collocators per CO, Long Term	4		Product Mgmt.	
12	Current Investment per Collocator *	\$3,612.75		Ln 10 / Ln 11	
13	Current Cost to Book Cost Ratio, Account 212100	2.086		1992 Company Study	
14	Equivalent Book Investment per CO *	\$1,731.90		Ln 12 / Ln 13	
Annual Cost					
15	Cost of Money	\$0.00		Ln 4 * Ln 12	
16	State & Federal Taxes	\$0.00		Ln 5 * Ln 12	
17	Depreciation	\$0.00		Ln 6 * Ln 12	
18	Repair & Maintenance	\$45.20		Ln 7 * Ln 14	
19	Administration	\$114.13		Ln 8 * Ln 14	
20	Total of Direct Costs	\$159.34		Sum(Ln 15...Ln19)	
21	Monthly Direct Cost	\$13.28		Ln 20 / 12	
22	Annual Overhead	\$49.71		Ln 9 * Ln 14	
23	Annual Full Cost	\$209.04		Ln 20 + Ln 22	
24	Monthly Fully Assigned Cost (Illustrative Rate)	\$17.42		Ln 23 / 12	

* Lines 10, 12, and 14 are investment surrogates which are used to generate appropriate mainter administration, and overhead expenses. The amounts are not booked as investment, but rather, are treated as contributed capital according to FCC rules.

NOTE: This is a direct cost. No overheads are added to contributed capital recovered up front.

M 65

NOTE: Totals may not add due to rounding.

SECURITY INSTALLATION FUNCTION
Recurring

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

CENTRAL OFFICE:			WNCK11	1755 Locust St., Walnut Creek	
Account Number		212100	SOURCE		
Account Description		BUILDING			
Costs Factors					
1	Net Plant	0.0000		Not applicable	
2	FCC RIT	0.0000		Not applicable	
3	St/Fed Tax as a % of RIT	28.35%		Not applicable	
4	Cost of Money	0.0000		Ln 1 * Ln 2 * (1 - Ln 3)	
5	St/Fed Tax	0.0000		Ln 1 * Ln 2 * Ln 3	
6	Depreciation	0.0000		Not Applicable	
7	Repair & Maintenance	0.0261		1992 Company Study	
8	Administration	0.0659		1992 Company Study	
9	Overhead	0.0287		1992 Company Study	
CO-SPECIFIC COSTS:					
(Per Collocator)					
10	Current Investment per CO *	\$11,435.00		Page M.67	
11	Number of Collocators per CO, Long Term	4		Product Mgmt.	
12	Current Investment per Collocator *	\$2,858.75		Ln 10 / Ln 11	
13	Current Cost to Book Cost Ratio, Account 212100	2.086		1992 Company Study	
14	Equivalent Book Investment per CO *	\$1,370.45		Ln 12 / Ln 13	
Annual Cost					
15	Cost of Money	\$0.00		Ln 4 * Ln 12	
16	State & Federal Taxes	\$0.00		Ln 5 * Ln 12	
17	Depreciation	\$0.00		Ln 6 * Ln 12	
18	Repair & Maintenance	\$35.77		Ln 7 * Ln 14	
19	Administration	\$90.31		Ln 8 * Ln 14	
20	Total of Direct Costs	\$126.08		Sum(Ln 15...Ln19)	
21	Monthly Direct Cost	\$10.51		Ln 20 / 12	
22	Annual Overhead	\$39.33		Ln 9 * Ln 14	
23	Annual Full Cost	\$165.41		Ln 20 + Ln 22	
24	Monthly Fully Assigned Cost (Illustrative Rate)	\$13.78		Ln 23 / 12	

* Lines 10, 12, and 14 are investment surrogates which are used to generate appropriate maintenance administration, and overhead expenses. The amounts are not booked as investment, but rather, are treated as contributed capital according to FCC rules.

NOTE: This is a direct cost. No overheads are added to contributed capital recovered up front.

**SECURITY INSTALLATION FUNCTION
Non-Recurring**

RATE ELEMENT NAME: Central Office Floor Space Establishment of Infrastructure

CENTRAL OFFICE	TOTAL COST	SOURCE
ANHM01	\$13,425	These estimates are developed from vendor-provided information
BKFD12	\$14,093	
BRBN11	\$10,414	
CMTN01	\$12,958	
CNCR01	\$21,961	
CNPK01	\$11,191	
ELSG12	\$11,191	
ELTR11	\$15,593	
FROK11	\$14,451	
FRSN01	\$11,903	
GLDL11	\$11,903	
GRDN01	\$11,191	
HYWR11	\$12,591	
IRVN110	\$18,343	
LSAN01-03	\$12,102	
LSAN07	\$13,191	
MTVW11	\$13,031	
OKLD03	\$15,172	
ORNG14	\$18,373	
PLAL02	\$18,873	
PLAL12	\$11,503	
PLTN13	\$15,952	
PSDN11	\$12,236	
RILT11	\$13,934	
SCRM01	\$16,696	
SCRM02	\$14,496	
SCRM03	\$12,240	
SCRM11	\$12,977	
SHOK01-04	\$11,716	
SLNS01	\$14,593	
SNAN01	\$18,334	
SNAN11	\$14,112	
SNDG01	\$10,337	
SNDG02	\$11,364	
SNDG03	\$12,310	
SNDG15	\$13,292	
SNFC01	\$14,150	
SNFC04	\$13,714	
SNFC21	\$18,136	
SNJS02	\$12,977	
SNJS12	\$12,497	
SNJS21	\$11,419	
SNMT11	\$18,136	
SNRS01	\$13,435	
SNTC01	\$17,866	
SNVA01	\$14,200	
SNVA11	\$13,260	
STKN01	\$14,076	
VNNY02	\$12,022	
WLAN01	\$14,451	
WNCK11	\$11,435	

M.67

NOTE: Totals may not add due to rounding.

APPENDIX N

Cost Workpapers

Active Security Function

Active Security Function

Recurring Rate

NON-RECURRING ONLY - RECURRING FUNCTION NOT APPLICABLE

	Rate Element Name #1	Rate Element Name #2	Rate Element Name #3	Rate Element Name #4
1	TOTAL INVESTMENT: List Plant & Equip.	\$	\$	\$
2	List: Name - Pt. 32 Acct No. - Dep. Life	\$	\$	\$
3	List: Name - Pt. 32 Acct No. - Dep. Life	\$	\$	\$
4	List: Name - Pt. 32 Acct No. - Dep. Life	\$	\$	\$
5	List: Name - Pt. 32 Acct No. - Dep. Life	\$	\$	\$
6	List: Name - Pt. 32 Acct No. - Dep. Life	\$	\$	\$
7	List: Name - Pt. 32 Acct No. - Dep. Life	\$	\$	\$
8	List: Name - Pt. 32 Acct No. - Dep. Life	\$	\$	\$
9	List: Name - Pt. 32 Acct No. - Dep. Life	\$	\$	\$
10	List: Name - Pt. 32 Acct No. - Dep. Life	\$	\$	\$
11	List: Name - Pt. 32 Acct No. - Dep. Life	\$	\$	\$
12	List: Name - Pt. 32 Acct No. - Dep. Life	\$	\$	\$
13	List: Name - Pt. 32 Acct No. - Dep. Life	\$	\$	\$
14	DEPRECIATION EXPENSE	\$	\$	\$
15	COST OF MONEY (\$ Amount)	\$	\$	\$
16	COST OF MONEY (Percentage)	%	%	%
17	FEDERAL INCOME TAX	\$	\$	\$
18	STATE AND LOCAL INCOME TAX	\$	\$	\$
19	OTHER TAX: List Taxes	\$	\$	\$
20	List: Property Tax	\$	\$	\$
21	MAINTENANCE EXPENSE	\$	\$	\$
22	ADMIN and OTHER EXPENSE: List Expense	\$	\$	\$
23	Sales - Account 6612	\$	\$	\$
24	Product Advertising - Account 6613	\$	\$	\$
25	Product Management - Account 6611	\$	\$	\$
26	Customer Service - Account 6623	\$	\$	\$
27	Operator Service - Account 6621	\$	\$	\$
28	Number Service - Account 6622	\$	\$	\$
29	Accounting - Account 6721	\$	\$	\$
30	Human Resources - Account 6723	\$	\$	\$
31	Motor Vehicle Exp - Account 6112	\$	\$	\$
32	Land and Building Exp - Account 6121*	\$	\$	\$
33	Gen Purpose Computer Exp - Account 612	\$	\$	\$
34	Network Administration - Account 6532	\$	\$	\$
35	Testing - Account 6533	\$	\$	\$
36	Plant Operations Admin - Acct 6534	\$	\$	\$
37	Engineering - Account 6535	\$	\$	\$
38	External Relations - Account 6722	\$	\$	\$
39	Information Management - Account 6724	\$	\$	\$
40	Procurement - Account 6726	\$	\$	\$
41	Other Gen Admin - Account 6728 5	\$	\$	\$
42	Analog Electronic Transfers - Account 6211	\$	\$	\$
43	Digital Electronic Transfers - Account 6212	\$	\$	\$
44	Electromechanical Transfers - Account 621	\$	\$	\$
45	Circuit Equipment Transfers - Account 623	\$	\$	\$
46	Underground Cable Transfers - Account 64	\$	\$	\$
47	Propert Taxes - Account 7240	\$	\$	\$
48	Other Operating Taxes - Account 7240*	\$	\$	\$
49	Amount Charged Constr. - Account 7340*	\$	\$	\$
50	Official Company Services*	\$	\$	\$
51	ANNUAL COST PER UNIT	\$	\$	\$
52	MONTHLY COST PER UNIT	\$	\$	\$
53	MONTHLY RATE PER UNIT	\$	\$	\$
54	UNIT OF MEASUREMENT			
55	RATIO: Rate / Direct Cost			
56	RATIO: Rate / Unit Cost			

NOTES

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

Line 48: Excludes 7240.1 (Property Taxes)

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

Active Security Function

Nonrecurring Rate

INVTMENT / COST FACTORS NOT APPLICABLE - SEE WORPAPER N.3

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

93-162 Workpapers

Active Security Function

RATE ELEMENT NAME: Security Access per Card

		<u>SOURCE</u>	
COST FOR INITIAL IDENTIFICATION BADGE, EACH		\$8.70	Project Team
	Rate	\$8.70	
COST FOR REPLACEMENT IDENTIFICATION BADGE, EACH		\$22.20	Project Team
	Rate	\$22.20	

Source: Current vendor information

NOTE: Costs do not include overheads

APPENDIX O

Cost Workpapers

Miscellaneous Diagrams