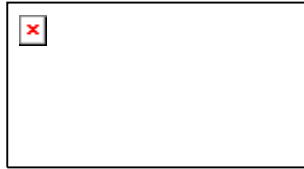


**Case Number:** 2006-363442.01  
**Jurisdiction:** ID  
**Customer Name:** AT&T Wireless Services / Cingular Wireless  
**Service:** Special Construction  
**Contract Length:** Lump Sum



## Viccs Special Construction Summary

**Rate Element: Special Construction @ 1004 Carscallen Road, Potlatch, Idaho**

		<u>Source</u>	<u>Direct</u>	<u>Shared</u>	<u>Total</u>
1	Total Present Value Capital	VICCS Special Construction Capital (L28)	\$ 32,951.66		\$ 32,951.66
2					
3					
4					
5					
6					
7	GRL	$L1 * [L11 / (1 - L11)]$	\$ 359.76		\$ 359.76
8	<b>Total Lump Sum Cost w/ GRL</b>	<b>L1+L7</b>	<b>\$ 33,311.42</b>		<b>\$ 33,311.42</b>
9					
10	Factor:				
11	Gross Revenue Loading(GRL)	GRL_FACTORS_JAN2506_1	0.0108	0.0108	
12	Annual Cost of Money		0.1125	0.1125	
13					
14	NRC + MRC Calculation:				
15					
16	Spec Const Non-Recurring Cost	User Input			
17	Spec Const Monthly Recurring Cost	$PMT[L12/12, Contract Length, -(L8-L16)]$			

**Case Number:** 2006-363442.01  
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**Service:** Special Construction  
**Contract Length:** Lump Sum



## Viccs Special Construction Capital

**Rate Element: Special Contruction @ 1004 Carscallen Road, Potlatch, Idaho**

	<u>Description</u>	<u>Source</u>	<u>Buried Copper Cable</u>	<u>Underground/Joint Copper Cable</u>	<u>Total</u>
1					
2					
3	Loaded Investment New NonReusuable \$	{VICCS Investment & Loading(L8+L14)}	\$ 13,830.59	\$ 15,172.03	\$ 29,002.62
4	Reusable Depreciation Factor	Depr(CAPITAL_FACTORS_JAN2306_1)	0.0046	0.0039	
5	Reusable Income Tax Factor	Inc_Tax(CAPITAL_FACTORS_JAN2306_1)	0.0025	0.0025	
6	Reusable Return Factor	Retrn(CAPITAL_FACTORS_JAN2306_1)	0.0058	0.0058	
7	NonReusable Depreciation Factor	Depr(CAPITAL_FACTORS_JAN2306_1)	0.0167	0.0167	
8	NonReusable Income Tax Factor	Inc_Tax(CAPITAL_FACTORS_JAN2306_1)	0.0022	0.0022	
9	NonReusable Return Factor	Retrn(CAPITAL_FACTORS_JAN2306_1)	0.0051	0.0051	
10	Property Tax Factor	PROP_TAX_FACTORS_NOV0205_1	0.0005	0.0005	
11					
12	Present Value Annuity Factor	$((1+COM/12)^{(period-placementMonth)} - 1) / (COM/12 * (1+COM/12)^{(period-placementMonth)})$	46.3020	46.3020	
13					
14					
15					
16					
17					
18					
19	Depreciation New NonReusable \$	L3*L7*L12	\$ 10,673.08	\$ 11,708.27	\$ 22,381.34
20	Income Tax New NonReusable \$	L3*L8*L12	\$ 1,427.04	\$ 1,565.45	\$ 2,992.50
21	Return New NonReusable \$	L3*L9*L12	\$ 3,280.08	\$ 3,598.22	\$ 6,878.31
22					
23	Total Depreciation	L13+L16+L19	\$ 10,673.08	\$ 11,708.27	\$ 22,381.34
24	Total Income Tax	L14+L17+L20	\$ 1,427.04	\$ 1,565.45	\$ 2,992.50
25	Total Return \$	L15+L18+L21	\$ 3,280.08	\$ 3,598.22	\$ 6,878.31
26	Total Property Tax \$	{VICCS Investment & Loading (L16...)}*L10*L12	\$ 333.58	\$ 365.93	\$ 699.51
27					
28	Total Present Value Capital	Sum(L23...L26)	\$ 15,713.78	\$ 17,237.88	\$ 32,951.66

**Case Number:** 2006-363442.01  
**Jurisdiction:** ID  
**Customer Name:** AT&T Wireless Services / Cingular Wireless  
**Service:** Special Construction  
**Contract Length:** Lump Sum



## ViCCS Investment and Loading

**Rate Element: Special Contruction @ 1004 Carscallen Road, Potlatch, Idaho**

	<u>Description</u>	<u>Source</u>		<u>Buried Copper Cable</u>	<u>Underground/Joint Copper Cable</u>	<u>Total</u>
1	New \$	VICCS Input	\$	550.00	\$ 4,189.50	\$ 4,739.50
2						
3						
4						
5	EFI	TLOAD(EFI_FACTORS_AUG1505_1)		1.0528	1.0528	
6						
7						
8	New Non-Reusable \$	$[L1*(1-L2)*(1+L5)*(1+L6)]/L19$	\$	1,129.04	\$ 8,600.20	\$ 9,729.24
9						
10						
11						
12						
13						
14	Labor Loading Non-Reusable \$	VICCS Input	\$	12,701.55	\$ 6,571.83	\$ 19,273.38
15						
16	Total Loaded Investment	SUM(L7...L14)	\$	13,830.59	\$ 15,172.03	\$ 29,002.62
17						
18						
19	Unitize Factor		1	1		
20	Engineering Labor Rate	LABOR_RATES_OCT1805_1	\$111.03		021 - OUTSIDE PLANT ENGR= \$111.03	
21	Installation Labor Rate	LABOR_RATES_OCT1805_1	111 - CONSTR PLACER= \$56.96		111 - CONSTR PLACER= \$56.96	
22	Splicing Labor Rate	LABOR_RATES_OCT1805_1	121 - CONSTR SPLICER= \$58.92		121 - CONSTR SPLICER= \$58.92	