

**Case Number:** 2006-363594.01  
**Jurisdiction:** WA  
**Customer Name:** AT&T Wireless Services  
**Service:** Special Construction  
**Contract Length:** Lump Sum

## Viccs Special Construction Summary

### Rate Element: Site 1

|    |                                   | <u>Source</u>                              | <u>Direct</u>     | <u>Shared</u> | <u>Total</u>      |
|----|-----------------------------------|--|-------------------|---------------|-------------------|
| 1  | Total Present Value Capital       | {VICCS Special Construction Capital (L28)} | \$1,970.0093      |               | \$1,970.0093      |
| 2  |                                   |  |                   |               |                   |
| 3  |                                   |  |                   |               |                   |
| 4  |                                   |  |                   |               |                   |
| 5  |                                   |  |                   |               |                   |
| 6  |                                   |  |                   |               |                   |
| 7  | GRL                               | $L1 * [L11 / (1 - L11)]$                   | \$35.4975         |               | \$35.4975         |
| 8  | <b>Total Lump Sum Cost w/ GRL</b> | <b><math>L1 + L7</math></b>                | <b>\$2,005.51</b> |               | <b>\$2,005.51</b> |
| 9  |                                   |  |                   |               |                   |
| 10 | Factor:                           |  |                   |               |                   |
| 11 | Gross Revenue Loading(GRL)        | GRL_FACTORS_JAN2506_1                      | 0.0177            | 0.0177        |                   |
| 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 | $PMT[L12/12, Contract Length, -(L8-L16)]$  |                   |               |                   |

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## Viccs Special Construction Capital

### Rate Element: Site 1

|    |  |  |                     | <u>Underground/Joint</u> |  |
|----|--|--|---------------------|--------------------------|--|
|    | <u>Description</u>                     | <u>Source</u>  | <u>Copper Cable</u> | <u>Total</u>             |  |
| 1  | Loaded Investment New Reusable \$      | {VICCS Investment & Loading(L7)}   | \$0.0000            | \$0.0000                 |  |
| 2  | Loaded Investment Existing Reusable \$ | {VICCS Investment & Loading(L9+L13)}   | \$0.0000            | \$0.0000                 |  |
| 3  | Loaded Investment New NonReusable \$   | {VICCS Investment & Loading(L8+L14)}   | \$1,680.7438        | \$1,680.7438             |  |
| 4  | Reusable Depreciation Factor           | Depr(CAPITAL_FACTORS_JAN2306_1)  | 0.004072445         |                          |  |
| 5  | Reusable Income Tax Factor             | Inc_Tax(CAPITAL_FACTORS_JAN2306_1)   | 0.00203893          |                          |  |
| 6  | Reusable Return Factor                 | Retrn(CAPITAL_FACTORS_JAN2306_1)   | 0.005787706         |                          |  |
| 7  | NonReusable Depreciation Factor        | Depr(CAPITAL_FACTORS_JAN2306_1)  | 0.016666667         |                          |  |
| 8  | NonReusable Income Tax Factor          | Inc_Tax(CAPITAL_FACTORS_JAN2306_1)   | 0.001804382         |                          |  |
| 9  | NonReusable Return Factor              | Retrn(CAPITAL_FACTORS_JAN2306_1)   | 0.005122053         |                          |  |
| 10 | Property Tax Factor                    | PROP_TAX_FACTORS_NOV0205_1   | 0.000436249         |                          |  |
| 11 |  |  |                     |                          |  |
| 12 | Present Value Annuity Factor           | ((1+COM/12)^(period-placementMonth)-1)/(COM/12*(1+COM/12)^(period-placementMonth)) | \$46.3020           |                          |  |
| 13 | Depreciation New Reusable \$           | L1*L4*L12  | \$0.0000            | \$0.0000                 |  |
| 14 | Income Tax New Reusable \$             | L1*L5*L12  | \$0.0000            | \$0.0000                 |  |
| 15 | Return New Reusable \$                 | L1*L6*L12  | \$0.0000            | \$0.0000                 |  |
| 16 | Depreciation Existing Reusable \$      | L2*L4*L12  | \$0.0000            | \$0.0000                 |  |
| 17 | Income Tax Existing Reusable \$        | L2*L5*L12  | \$0.0000            | \$0.0000                 |  |
| 18 | Return Existing Reusable \$            | L2*L6*L12  | \$0.0000            | \$0.0000                 |  |
| 19 | Depreciation New NonReusable \$        | L3*L7*L12  | \$1,297.0313        | \$1,297.0313             |  |
| 20 | Income Tax New NonReusable \$          | L3*L8*L12  | \$140.4204          | \$140.4204               |  |
| 21 | Return New NonReusable \$              | L3*L9*L12  | \$398.6078          | \$398.6078               |  |
| 22 |  |  |                     |                          |  |
| 23 | Total Depreciation                     | L13+L16+L19  | \$1,297.0313        | \$1,297.0313             |  |
| 24 | Total Income Tax                       | L14+L17+L20  | \$140.4204          | \$140.4204               |  |
| 25 | Total Return \$                        | L15+L18+L21  | \$398.6078          | \$398.6078               |  |
| 26 | Total Property Tax \$                  | {VICCS Investment & Loading (L16...)}*L10*L12                                      | \$33.9497           | \$33.9497                |  |
| 27 |  |  |                     |                          |  |
| 28 | Total Present Value Capital            | Sum(L23...L26)   | \$1,870.0092        | \$1,870.0092             |  |

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## ViCCS Investment and Loading

### Rate Element: Site 1

|    | <u>Description</u>               | <u>Source</u>                                 | <u>Underground/Joint Copper Cable</u> | <u>Total</u> |
|----|----------------------------------|---|---------------------------------------|--------------|
| 1  | New \$                           | VICCS Input                                   | \$19.77                               | \$19.77      |
| 2  | New Reusability %                | VICCS Input                                   | 0                                     |              |
| 3  | Existing \$                      |   | \$0.00                                | \$0.00       |
| 4  | Existing Reusability %           | VICCS Input                                   | 0                                     |              |
| 5  | EFI                              | TLOAD(EFI_FACTORS_AUG1505_1)                  | 1.052798125                           |              |
| 6  | Power & Common                   | TLOAD(EFI_FACTORS_AUG1505_1)                  | 0                                     |              |
| 7  | New Reusable \$                  | $[L1 * L2 * (1 + L5) * (1 + L6)] / L19$       | \$0.0000                              | \$0.0000     |
| 8  | New Non-Reusable \$              | $[L1 * (1 - L2) * (1 + L5) * (1 + L6)] / L19$ | \$40.5838                             | \$40.5838    |
| 9  | Existing Reusable \$             | $[L3 * L4 * (1 + L5) * (1 + L6)] / L19$       | \$0.0000                              | \$0.0000     |
| 10 | Existing Non-Reusable \$         | $[L3 * (1 - L4) * (1 + L5) * (1 + L6)] / L19$ | \$0.0000                              | \$0.0000     |
| 11 | Supplemental Loading New \$      | VICCS Input                                   | \$0.0000                              | \$0.0000     |
| 12 | Supplemental Loading Existing \$ | VICCS Input                                   |                                       | \$0.0000     |
| 13 | Labor Loading Reusable \$        | VICCS Input                                   | \$0.0000                              | \$0.0000     |
| 14 | Labor Loading Non-Reusable \$    | VICCS Input                                   | \$1,640.1600                          | \$1,640.1600 |
| 15 |                                  |   |                                       |              |
| 16 | Total Loaded Investment          | SUM(L7...L14)                                 | \$1,680.7438                          | \$1,680.7438 |
| 17 |                                  |   |                                       |              |
| 18 |                                  |   |                                       |              |
| 19 | Unitize Factor                   |   | 1                                     |              |
| 20 | Engineering Labor Rate           | LABOR_RATES_OCT1805_1                         | 021 - OUTSIDE PLANT ENGR= \$106.67    |              |
| 21 | Installation Labor Rate          | LABOR_RATES_OCT1805_1                         | 111 - CONSTR PLACER= \$53.96          |              |
| 22 | Splicing Labor Rate              | LABOR_RATES_OCT1805_1                         | 121 - CONSTR SPLICER= \$57.88         |              |

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