

Case Number: 2006-382360.01
Jurisdiction: CA
Customer Name: Chumash Casino
Service: Special Construction
Contract Length: Lump Sum NRC



VICCS Special Construction Summary

Rate Element: Special Construction

	<u>Description</u>	<u>Source</u>	<u>Direct</u>	<u>Shared</u>	<u>Total</u>
1	Total Present Value Capital	{VICCS Special Construction Capital (L28)}	\$13,785.11		\$13,785.11
2					
3					
4					
5					
6					
7	GRL	$L1 * [L11 / (1 - L11)]$	\$242.68		\$242.68
8	Total Lump Sum Cost w/ GRL	L1+L7	\$14,027.79		\$14,027.79
9					
10	Factor:				
11	Gross Revenue Loading(GRL)	GRL_FACTORS_AUG1106_1	0.0173	0.0173	
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 Summary

Rate Element: Special Construction 2

	<u>Description</u>	<u>Source</u>	<u>Direct</u>	<u>Shared</u>	<u>Total</u>
1	Total Present Value Capital	{VICCS Special Construction Capital (L28)}	\$16,740.60		\$16,740.60
2					
3					
4					
5					
6					
7	GRL	$L1 * [L11 / (1 - L11)]$	\$294.71		\$294.71
8	Total Lump Sum Cost w/ GRL	L1+L7	\$17,035.31		\$17,035.31
9					
10	Factor:				
11	Gross Revenue Loading(GRL)	GRL_FACTORS_AUG1106_1	0.0173	0.0173	
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 - Direct

Rate Element: Special Construction {Direct}

	<u>Description</u>	<u>Source</u>	<u>Subduct</u>	<u>Underground Fiber</u>	<u>Total</u>
1	Loaded Investment New Reusable \$	{VICCS Investment & Loading(L7)}	\$0	\$0	\$0
2	Loaded Investment Existing Reusable \$	{VICCS Investment & Loading(L9+L13)}	\$0	\$0	\$0
3	Loaded Investment New NonReusuable \$	{VICCS Investment & Loading(L8+L14)}	\$1,200	\$11,010.04	\$12,210.04
4	Reusable Depreciation Factor	Depr(CAPITAL_FACTORS_JUL2106_1)	0.0023	0.0046	
5	Reusable Income Tax Factor	Inc_Tax(CAPITAL_FACTORS_JUL2106_1)	0.0028	0.0026	
6	Reusable Return Factor	Retrn(CAPITAL_FACTORS_JUL2106_1)	0.0063	0.0058	
7	NonReusable Depreciation Factor	Depr(CAPITAL_FACTORS_JUL2106_1)	0.0167	0.0167	
8	NonReusable Income Tax Factor	Inc_Tax(CAPITAL_FACTORS_JUL2106_1)	0.0023	0.0023	
9	NonReusable Return Factor	Retrn(CAPITAL_FACTORS_JUL2106_1)	0.0051	0.0051	
10	Property Tax Factor	PROP_TAX_FACTORS_JUL2106_1	0.0003	0.0003	
11					
		((1+COM/12)^(period-placementMonth)-1)/(COM/12*(1+COM/12)^(period-placementMonth))			
12	Present Value Annuity Factor		46.302	46.302	
13	Depreciation New Reusable \$	L1*L4*L12	\$0	\$0	\$0
14	Income Tax New Reusable \$	L1*L5*L12	\$0	\$0	\$0
15	Return New Reusable \$	L1*L6*L12	\$0	\$0	\$0
16	Depreciation Existing Reusable \$	L2*L4*L12	\$0	\$0	\$0
17	Income Tax Existing Reusable \$	L2*L5*L12	\$0	\$0	\$0
18	Return Existing Reusable \$	L2*L6*L12	\$0	\$0	\$0
19	Depreciation New NonReusable \$	L3*L7*L12	\$926.04	\$8,496.46	\$9,422.50
20	Income Tax New NonReusable \$	L3*L8*L12	\$128.26	\$1,176.76	\$1,305.02
21	Return New NonReusable \$	L3*L9*L12	\$284.76	\$2,612.66	\$2,897.42
22					
23	Total Depreciation	L13+L16+L19	\$926.04	\$8,496.46	\$9,422.50
24	Total Income Tax	L14+L17+L20	\$128.26	\$1,176.76	\$1,305.02
25	Total Return \$	L15+L18+L21	\$284.76	\$2,612.66	\$2,897.42
26	Total Property Tax \$	{VICCS Investment & Loading (L16...)}*L10*L12	\$15.74	\$144.44	\$160.18
27					
28	Total Present Value Capital	Sum(L23...L26)	\$1,354.80	\$12,430.31	\$13,785.11

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VICCS Special Construction Capital - Direct

Rate Element: Special Construction 2 {Direct}

	<u>Description</u>	<u>Source</u>	<u>Subduct</u>	<u>Underground Fiber</u>	<u>Total</u>
1	Loaded Investment New Reusable \$	{VICCS Investment & Loading(L7)}	\$0	\$0	\$0
2	Loaded Investment Existing Reusable \$	{VICCS Investment & Loading(L9+L13)}	\$0	\$0	\$0
3	Loaded Investment New NonReusuable \$	{VICCS Investment & Loading(L8+L14)}	\$1,800	\$13,027.83	\$14,827.83
4	Reusable Depreciation Factor	Depr(CAPITAL_FACTORS_JUL2106_1)	0.0023	0.0046	
5	Reusable Income Tax Factor	Inc_Tax(CAPITAL_FACTORS_JUL2106_1)	0.0028	0.0026	
6	Reusable Return Factor	Retrn(CAPITAL_FACTORS_JUL2106_1)	0.0063	0.0058	
7	NonReusable Depreciation Factor	Depr(CAPITAL_FACTORS_JUL2106_1)	0.0167	0.0167	
8	NonReusable Income Tax Factor	Inc_Tax(CAPITAL_FACTORS_JUL2106_1)	0.0023	0.0023	
9	NonReusable Return Factor	Retrn(CAPITAL_FACTORS_JUL2106_1)	0.0051	0.0051	
10	Property Tax Factor	PROP_TAX_FACTORS_JUL2106_1	0.0003	0.0003	
11					
		((1+COM/12)^(period-placementMonth)-1)/(COM/12*(1+COM/12)^(period-placementMonth))			
12	Present Value Annuity Factor		46.302	46.302	
13	Depreciation New Reusable \$	L1*L4*L12	\$0	\$0	\$0
14	Income Tax New Reusable \$	L1*L5*L12	\$0	\$0	\$0
15	Return New Reusable \$	L1*L6*L12	\$0	\$0	\$0
16	Depreciation Existing Reusable \$	L2*L4*L12	\$0	\$0	\$0
17	Income Tax Existing Reusable \$	L2*L5*L12	\$0	\$0	\$0
18	Return Existing Reusable \$	L2*L6*L12	\$0	\$0	\$0
19	Depreciation New NonReusable \$	L3*L7*L12	\$1,389.06	\$10,053.59	\$11,442.65
20	Income Tax New NonReusable \$	L3*L8*L12	\$192.39	\$1,392.42	\$1,584.81
21	Return New NonReusable \$	L3*L9*L12	\$427.14	\$3,091.48	\$3,518.61
22					
23	Total Depreciation	L13+L16+L19	\$1,389.06	\$10,053.59	\$11,442.65
24	Total Income Tax	L14+L17+L20	\$192.39	\$1,392.42	\$1,584.81
25	Total Return \$	L15+L18+L21	\$427.14	\$3,091.48	\$3,518.61
26	Total Property Tax \$	{VICCS Investment & Loading (L16...)}*L10*L12	\$23.61	\$170.91	\$194.52
27					
28	Total Present Value Capital	Sum(L23...L26)	\$2,032.20	\$14,708.40	\$16,740.60

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VICCS Investment and Loading

Rate Element: Special Construction

	<u>Description</u>	<u>Source</u>	<u>Subduct</u>		<u>Underground Fiber</u>	<u>Total</u>
1	New \$	VICCS Input	\$348	\$986		\$1,334
2	New Reusability %	VICCS Input	0%	0%		
3	Existing \$		\$0	\$0		\$0
4	Existing Reusability %	VICCS Input	0%	0%		
5	EFI	TLOAD(EFI_FACTORS_AUG1505_1)	0	1.0528		
6	Power & Common	TLOAD(EFI_FACTORS_AUG1505_1)	0	0		
7	New Reusable \$	$[L1*L2(1+L5)*(1+L6)]/L19$	\$0	\$0		\$0
8	New Non-Reusable \$	$[L1*(1-L2)*(1+L5)*(1+L6)]/L19$	\$348	\$2,024.06		\$2,372.06
9	Existing Reusable \$	$[L3*L4(1+L5)*(1+L6)]/L19$	\$0	\$0		\$0
10	Existing Non-Reusable \$	$[L3*(1-L4)*(1+L5)*(1+L6)]/L19$	\$0	\$0		\$0
11	Supplemental Loading New \$	VICCS Input	\$0	\$0		\$0
12	\$	VICCS Input				\$0
13	Labor Loading Reusable \$	VICCS Input	\$0	\$0		\$0
14	Labor Loading Non-Reusable \$	VICCS Input	\$852	\$8,985.98		\$9,837.98
15						
16	Total Loaded Investment	SUM(L7...L14)	\$1,200	\$11,010.04		\$12,210.04
17						
18						
19	Unitize Factor		1	1		
20	Engineering Labor Rate	LABOR_RATES_JUN1206_1			021 - OUTSIDE PLANT ENGR= \$98.45	
21	Installation Labor Rate	LABOR_RATES_JUN1206_1			111 - CONSTR PLACER= \$69.63	
22	Splicing Labor Rate	LABOR_RATES_JUN1206_1			121 - CONSTR SPLICER= \$79.94	

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VICCS Investment and Loading

Rate Element: Special Construction 2

	<u>Description</u>	<u>Source</u>	<u>Subduct</u>	<u>Underground Fiber</u>	<u>Total</u>
1	New \$	VICCS Input	\$522	\$1,280	\$1,802
2	New Reusability %	VICCS Input	0%	0%	
3	Existing \$		\$0	\$0	\$0
4	Existing Reusability %	VICCS Input	0%	0%	
5	EFI	TLOAD(EFI_FACTORS_AUG1505_1)	0	1.0528	
6	Power & Common	TLOAD(EFI_FACTORS_AUG1505_1)	0	0	
7	New Reusable \$	$[L1*L2(1+L5)*(1+L6)]/L19$	\$0	\$0	\$0
8	New Non-Reusable \$	$[L1*(1-L2)*(1+L5)*(1+L6)]/L19$	\$522	\$2,627.58	\$3,149.58
9	Existing Reusable \$	$[L3*L4(1+L5)*(1+L6)]/L19$	\$0	\$0	\$0
10	Existing Non-Reusable \$	$[L3*(1-L4)*(1+L5)*(1+L6)]/L19$	\$0	\$0	\$0
11	Supplemental Loading New \$	VICCS Input	\$0	\$0	\$0
12	\$	VICCS Input			\$0
13	Labor Loading Reusable \$	VICCS Input	\$0	\$0	\$0
14	Labor Loading Non-Reusable \$	VICCS Input	\$1,278	\$10,400.25	\$11,678.25
15					
16	Total Loaded Investment	SUM(L7...L14)	\$1,800	\$13,027.83	\$14,827.83
17					
18					
19	Unitize Factor		1	1	
20	Engineering Labor Rate	LABOR_RATES_JUN1206_1		021 - OUTSIDE PLANT ENGR= \$98.45	
21	Installation Labor Rate	LABOR_RATES_JUN1206_1		111 - CONSTR PLACER= \$69.63	
22	Splicing Labor Rate	LABOR_RATES_JUN1206_1		121 - CONSTR SPLICER= \$79.94	

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