

**Calculation of Fully Distributed Costs (FDC)**

Customer Name:	<b>BAMS</b>
State:	<b>MD</b>
Case Number:	<b>2006-381255</b>
Service Name:	<b>IEF</b>

ViCCS Cadulated Shared Cost (before GRL)	<b>\$0</b>
ViCCS Direct Calculated Cost (before GRL)	<b>\$137,510</b>
Common Overhead Loading from ViCCS Table:	<b>0.101200</b>
GRL Factor from ViCCS Table:	<b>0.011000</b>

a	b	c	d	e	f
Rate Element Name	DIRECT Cost (before GRL)	SHARED Cost (before GRL)	Common Overhead	GRL	$\text{FDC} = (b+c) \times (1+d) \times (1 + (e / (1-e)))$
IEF	\$137,510	\$0	0.101200	0.011000	<b>\$153,110</b>