

IRU NETWORKS, LLC  
P.S.C. No. 1 - Telephone  
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## SECTION 9 - SPECIAL ARRANGEMENTS

### 9.1 SPECIAL CONSTRUCTION

#### 9.1.1 Basis for Charges

Basis for Charges where the Company furnishes a facility or service for which a rate or charge is not specified in the Company's tariffs, charges will be based on the costs incurred by the Company (including return) and may include:

- a) non-recurring charges;
- b) recurring charges;
- c) termination liabilities; or
- d) combinations of (a), (b), and (c).

#### 9.1.2 Basis for Cost Computation

The costs referred to in 9.1.1 preceding may include one or more of the following items to the extent they are applicable:

- I. Costs to install the facilities to be provided including estimated costs for the rearrangements of existing facilities. These costs include:
  - a) equipment and materials provided or used;
  - b) engineering, labor, and supervision;
  - c) transportation; and
  - d) rights of way and/or any required easements.
- II. Cost of maintenance.
- III. Depreciation on the estimated cost installed of any facilities provided, based on the anticipated useful service life of the facilities with an appropriate allowance for the estimated net salvage.
- IV. Administration, taxes, and uncollectible revenue on the basis of reasonable average cost for these items.
- V. License preparation, processing, and related fees.
- VI. Tariff preparation, processing and related fees.
- VII. Any other identifiable costs related to the facilities provided; or
- VIII. An amount for return and contingencies.

#### 9.1.3 Termination Liability

To the extent that there is no other requirement for use by the Company, a termination liability may apply for facilities specially constructed at the request of a customer.

9.1.3.1 The period on which the termination liability is based is the estimated service life of the facilities provided.

9.1.3.2 The amount of the maximum termination liability is equal to the estimated amounts (including return) for:

1. Costs to install the facilities to be provided including estimated costs for the rearrangements of existing facilities. These costs include:
  - a) equipment and materials provided or used;
  - b) engineering, labor, and supervision;
  - c) transportation; and
  - d) rights of way and/or any required easements;
2. license preparation, processing, and related fees;
3. tariff preparation, processing and related fees;
4. cost of removal and restoration, where appropriate; and
5. any other identifiable costs related to the specially constructed or rearranged facilities.