
ACCESS SERVICE

SECTION 3 - SWITCHED ACCESS SERVICE, (CONT'D.)

3.5 Special Construction (Cont'd.)

Cost Computation

Special Construction costs may include one or more of the following items to the extent that they are applicable:

- a.** The installed cost of the facilities to be provided including estimated costs for the rearrangements of existing facilities. The installed cost includes but may not be limited to the cost of:
 - (1) equipment and materials provided or used;
 - (2) engineering, labor and supervision;
 - (3) transportation;
 - (4) rights of way; and shipping and delivery.
- b.** cost of maintenance;
- c.** 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;
- d.** administration, taxes and uncollectible revenue on the basis of reasonable average costs for these items;
- e.** license preparation, processing and related fees;
- f.** tariff preparation, processing and related fees;
- g.** any other identifiable costs related to the facilities provided; or
- h.** an amount for return and contingencies.