

SPECIAL ASSEMBLIES OF EQUIPMENT**A. General**

Special assemblies of equipment consist of modifications of standard equipment, special equipment or service arrangements for which provision is not otherwise made in this guidebook. They will be furnished, when practicable, by the Company at charges equivalent to the estimated cost of furnishing such equipment and arrangements if in connection with and not detrimental to any of the services furnished under the Company's guidebook.

B. Rates

1. Computation

- a. Rates for special assemblies are equivalent to the estimated costs of furnishing the special assembly.
- b. Estimated cost consists of an estimate of the total cost to the Company in providing the special assembly including:
 - Cost of maintenance.
 - Cost of operation.
 - Depreciation on the estimated cost installed of any facilities used to provide the special assembly based on the anticipated useful service life of the facilities with an appropriate allowance for the estimated net salvage.
 - General administration expenses, including taxes on the basis of average charges for these items.
 - Any other item of expenses associated with the particular situation.
 - An amount, computed on the estimated cost installed of the facilities used to provide the special assembly, for return on investment.
- c. Estimated cost installed mentioned above includes cost of equipment and materials provided or used plus the estimated cost of installing, including engineering, labor, supervision, transportation, rights-of-way, and other items which are chargeable to the capital accounts.
- d. In computing the rates for special assemblies, one of three rate treatments is used:
 - monthly rental and termination agreement with or without an installation charge; or
 - monthly rental with an installation charge; or
 - installation charge only.