

SPECIAL SERVICE ARRANGEMENTS**A. General**

Special Service Arrangements consist of modifications of standard equipment or services offered under this Part. They will be furnished, when practicable, by the Company at charges equivalent to the cost of providing such arrangements if in connection with and not detrimental to any of the services furnished under the Company's Guidebook.

B. Rates

Computation

1. Rates for special service arrangements are equivalent to the costs of furnishing the special arrangement or service.
2. The costs consist of an estimate of the total cost to the Company in providing the special modification including:
 - a. Cost of maintenance
 - b. Cost of operation
 - c. Depreciation on the estimated cost installed of any facilities used to provide the special modification based on the anticipated useful service life of the facilities with an appropriate allowance for the estimated net salvage.
 - d. Administrative expenses, including taxes on the basis of average charges for these items.
 - e. Any other item of expense associated with the particular arrangement or service.
 - f. An amount, computed on the estimated cost installed of the facilities used to provide the special modification, for return on investment.
3. 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.
4. In computing the rates for special service arrangements, the Company will, at its option, use one of the following three rate treatments: (1) a recurring monthly rate and termination contract with or without an installation charge; (2) a recurring monthly rate with an installation charge; (3) an installation charge only.

C. Termination Contract

A Termination Contract may apply in those cases where non-recoverable costs are substantial. Nonrecoverable cost is equivalent to the estimated installed cost, plus removal cost less immediate salvage value.