

**SPECIAL SERVICE ARRANGEMENTS****A. General**

1. Where customers require services which are not offered in this guidebook and which, in the judgment of the Company, are feasible to provide, such services may be furnished at charges based on the estimated current cost as determined by the circumstances in each case.
2. Estimated current cost consists of an estimate of the following items to the extent that they are applicable:
  - a. Cost of maintenance.
  - b. Cost of operation.
  - c. Depreciation on the estimated current 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 charges for these items.
  - e. Any other specific items of expense associated with the particular situation.
  - f. A reasonable amount, computed on the estimated current cost installed of any facilities provided, for return and contingencies.
3. Estimated current cost installed as mentioned in 2.c and 2.f preceding includes cost of equipment and materials specifically provided or used plus the estimated current cost of installing, including engineering, labor, supervision, transportation, rights-of-way and any other items which are chargeable to the capital accounts.