

The per-port cost of \$148.80 for the common channel signaling element was developed as follows:

U S WEST submitted cost studies in this proceeding in May 1998. The Common Channel Signaling study is behind Tab #2 of the May 1998 filing. All of those cost studies were made a part of the record as Exhibit C-541. The cost result for the port from that study is \$124.39 per month. The development of that figure is shown in the cost study itself . If the Commission-ordered attributed costs of 19.62% are added to \$124.39, the result is \$148.80. ($\$124.39 \times 1.1962 = 148.795$).