temperature of 3 degrees Fahrenheit. The wind chill equivalent temperature is based on the average monthly temperature and wind of the coldest month for each of the past 3 consecutive years.

APPENDIX B TO PART 110—FORMULA FOR ROTC COMMUTATION RATES

**Basic Course (General Military Course)**
Total Pkg. Cost of Auth. Items + 10% Procurement Cost = Adjusted Pkg. Cost – Amortized by: 2-Yr. Life Shoes & Socks; 2-Yr. Life Insignia; 5-Yr. Life Bal. of Pkg. + 15% Custodial Fees + $10.00 Uniform Alteration and Maint. = Net Rate Per Yr. (Rounded to nearest $)

**Advanced Course (Professional Officers Course)**
Total Pkg. Cost of Auth. Items – ½ Amt. of Insignia Cost (2-yr. Amortization) + 5% Custodial Fees + $10.00 Uniform Alteration & Maint. = Net Rate 2-yr. period (Rounded to nearest $)

**Summer Camp (Field Training)**
Total Pkg. Cost of Auth. Items – Amortized by 2-yr. Life (Entire pkg., except shoes and socks) + 5% Custodial Fees + $10.00 Uniform Alteration & Maint. = Net Rate 2-yr. period (Rounded to nearest $)

APPENDIX C TO PART 110—APPLICATION OF BASIC COURSE FORMULA (MALE AND FEMALE MEMBERS) (SAMPLE)

<table>
<thead>
<tr>
<th></th>
<th>Zone I</th>
<th>Zone II</th>
</tr>
</thead>
<tbody>
<tr>
<td>Total package cost (authorized items)</td>
<td>$159.29</td>
<td>$180.62</td>
</tr>
<tr>
<td>Plus 10% procurement cost</td>
<td>15.93</td>
<td>18.06</td>
</tr>
<tr>
<td>Adjusted package cost</td>
<td>175.22</td>
<td>198.68</td>
</tr>
</tbody>
</table>

Amortization:
- 2-years socks (50% of $1.28) .............. .64 .64
- 2-years shoes (50% of $14.00) ............. 7.00 7.00
- 2-years insignia (50% of $15.00), if applicable ........... 7.50 7.50
- 5-years balance package (20% of $144.94, Zone I) (20% of $168.40, Zone II) ............. 28.99 33.68

Amortized package cost | 44.13 | 48.82 |

Add:
- 15% custodial fees (15% of amortized package cost) .................. 6.62 7.32
- Uniform alteration and maintenance .................. 10.00 10.00

Net rate .................. 16.62 17.32
Rounded for official standard rate (per year) .................. 60.75 66.14
Special commutation rate (per year) (three times standard rate) .................. 183.00 198.00

PART 112—INDEBTEDNESS OF MILITARY PERSONNEL

§ 112.1

APPENDIX D TO PART 110—APPLICATION OF ADVANCED COURSE FORMULA (MALE AND FEMALE MEMBERS) (SAMPLE)

<table>
<thead>
<tr>
<th></th>
<th>Zone I</th>
<th>Zone II</th>
</tr>
</thead>
<tbody>
<tr>
<td>Total package cost (authorized items)</td>
<td>$159.29</td>
<td>$180.62</td>
</tr>
<tr>
<td>Less insignia amortization (50% of $15.00), if applicable</td>
<td>7.50</td>
<td>7.50</td>
</tr>
<tr>
<td>Adjusted package cost</td>
<td>151.79</td>
<td>173.12</td>
</tr>
</tbody>
</table>

Add:
- 5% custodial fees (5% of adjusted package cost) .................. 7.59 8.66
- Uniform alteration and maintenance .................. 10.00 10.00

Net rate .................. 17.59 18.66
Rounded official standard rate (2 years) .................. 169.38 191.78
Special commutation rate (2 years) (three times standard rate) .................. 507.00 576.00

APPENDIX E TO PART 110—APPLICATION OF 4-WEEK SUMMER FIELD TRAINING FORMULA (SAMPLE)

<table>
<thead>
<tr>
<th></th>
<th>Zone I</th>
<th>Zone II</th>
</tr>
</thead>
<tbody>
<tr>
<td>Total package cost (authorized items)</td>
<td>$36.56</td>
<td>$48.70</td>
</tr>
</tbody>
</table>

Amortization Schedule:
- Total package less $12.75 (boots and socks) (not reissued) .................. 23.81 35.95
- 50% amortization (2-year life) .................. 11.91 17.98
- Boots and socks added .................. 12.75 12.75
- Amortized package cost .................. 24.66 30.73

Add:
- 5% custodial fees .................. 1.23 1.54
- Uniform alteration and maintenance .................. 10.00 10.00

Net rate .................. 35.89 42.27
Rounded for official rate .................. 36.00 42.00