BEFORE
THE PUBLIC UTILITIES COMMISSION OF OHIO

In the Matter of the Application of	)	
The Cleveland Electric Illuminating	)	Case No. 19-1038-EL-ATA
Company for Approval of a Tariff Change	)	

OBJECTIONS OF THE OHIO CABLE TELECOMMUNICATIONS ASSOCIATION TO THE CLEVELAND ELECTRIC ILLUMINATING COMPANY'S APPLICATION FOR APPROVAL OF A TARIFF CHANGE

I. Introduction

The Ohio Cable Telecommunications Association ("OCTA") objects to the pole attachment rate increase proposed by The Cleveland Electric Illuminating Company ("CEI") in this proceeding because CEI has overstated its investment in poles included in the pole rate calculation, or understated the units of poles associated with that investment, or perhaps both. This is due to the significant amount of "non-unitized" pole investment costs that are part of CEI's total Account 364 investment and were used to calculate the proposed pole attachment rate. In addition, the OCTA objects because CEI has not demonstrated the inclusion in its pole formula calculation the proper number of jointly owned poles. The sizeable amount of the non-unitized pole investment and of the jointly owned pole investment, each independently, have a significant impact on CEI's rate calculation and therefore it is important to go beyond just checking the correctness of CEI's formulaic computations. CEI's formula inputs must be validated for their accuracy and produce a proper economic matching of pole investment and the corresponding units of investment. In this matter, the inclusion of a significant amount of non-unitized pole investment is unsupported and economically inappropriate (and an adjusted rate should be ordered), and CEI should demonstrate its use of an economically appropriate percentage for the jointly owned poles. Lastly, CEI proposed to revise the text of its Tariff Sheet

No. 14 to state in part: "[t]he rates will become effective within sixty days unless otherwise ordered by the Commission." The proposed text should not be adopted as it is not necessary or correct given the review process currently in place today, and it may not be consistent with what the Commission concludes on the subject (which is pending before it in a separate docket).

II. Argument

A. The non-unitized pole investment costs should not be included in the pole attachment rate calculation.

In preparing its proposed rate, CEI used the investment costs contained in Account 364 "Poles, Towers and Fixtures" of its Continuing Property Records to develop its appurtenance factor (Application Exhibit C, line 15). As shown in the attached spreadsheet, "CEI – Appurtenances Factor 12/2018," many investment costs in Account 364 are unitized and associated with specific classifications of physical poles (e.g., jointly owned poles, steel fully dressed poles, and wooden poles).[1] Just over four percent of the investment costs in CEI's Account 364, however, is categorized as "non-unitized" investment (highlighted in the attachment), which is investment that has not yet been associated with **any** specific units or specific plant. CEI included those non-unitized investment costs in the rate formula[2] without demonstrating that it included an appropriate, if any, corresponding increase in the units of poles to which the investment costs will ultimately relate. Since the formula is based on a net *per-unit* pole cost, the effect of such a mismatch is to inflate the per-unit cost.

[1] CEI provided the OCTA underlying data in accordance with the agreement that the parties reached last year and that the Commission approved earlier this year. *See*, Case Nos. 18-1604-EL-UNC et al. The data included a worksheet regarding the excess deferred income tax that allowed for verification of the unamortized amounts. The OCTA appreciates this cooperation and intends to continue to work with CEI. The OCTA files these objections to raise these issues of concern within the timeframe set forth under the Commission's procedural process for revising pole attachment tariffs.

[2] CEI excluded the non-unitized investment from the total pole investment used to calculate the appurtenance ratio due to its non-classified nature, but nonetheless included that investment as part of the total Account 364 investment used to calculate the pole formula.

CEI also included those non-unitized costs in the rate formula assuming all the costs related to poles.[3] But, these costs have not yet been associated with any particular type of pole plant and therefore it has not been demonstrated to be exclusively poles. Some portion of the non-unitized investment, for example, could relate to appurtenances. If that were the case, then CEI would be understating costs associated with appurtenances, which could have the effect of artificially lowering the appurtenance factor while simultaneously artificially inflating per-unit costs. Another example is that some of the non-unitized investment could relate to non-pole-related plant (rather, it could be related to entirely different electric distribution plant). If that were the case, it would be inappropriate to include those investment costs in the pole attachment rate calculation. The effect is the same – to inflate the amount of investment costs and to inflate the per-unit cost.

The mismatch of non-unitized investment and units cannot be appropriately used in the rate calculation presented. Some of these non-unitized investment costs pertain to costs booked to Account 364 for periods as many as five or more years prior than the cost year used to calculate the proposed pole attachment rate.[4] Any claim that, as these investment costs are ultimately unitized, the rates will correct themselves down the road ignores that each and every rate calculated should be just and reasonable for the applicable period and that the pole formula rate must be based on investment costs properly matching the number of pole units for that period. The OCTA estimates that, if the non-unitized costs are fully removed from the rate calculation (as should be done in the absence of any validating data on associated pole counts or the percentage of included appurtenances investment included in the non-unitized costs), the CEI

[3] To be clear, the attached spreadsheet received from CEI, shows that none of these costs was included as appurtenance investment.

[4] The cost data is as of year-end 2018. The attached spreadsheet shows remaining unclassified non-unitized investment for years dating back to 2012 and earlier.

pole attachment rate would be $11.60 per pole (not the proposed $12.06). For the above reasons, the record does not adequately demonstrate that the rate proposed by CEI is just and reasonable.

B. CEI should identify how its jointly owned pole investment was counted and demonstrate how that was economically appropriate.

CEI's application does not contain any underlying detail regarding its pole count (*see e.g,* the total number of poles on line 17 of Exhibit C references the source as "CEI Books"). The underlying data received by the OCTA show a significant portion of CEI's investment (11%) is jointly owned pole investment (also highlighted in the attachment). Utilities count jointly owned poles differently. We do not have any detail here as to how CEI did so.

However, the number of poles is a crucial input into the rate calculation. Without any identification and an understanding of how CEI counted a significant portion of the poles – the jointly owned poles – it is not possible to evaluate whether the pole count used by CEI in its rate calculation was appropriate, i.e., whether there was a proper matching of pole investment and associated units of poles, and accordingly whether the rate proposed is just and reasonable. For this reason, the OCTA also objects.

C. The rate effectiveness language proposed by CEI should not be adopted.

CEI proposed to revise the text of its tariff Sheet No. 14 as well. It proposes in part to add: "[t]he rates will become effective within sixty days unless otherwise ordered by the Commission." While that language is close to the automatic approval process in effect today,[5] it is not a match. Today, proposed pole attachment rates are effective on the 61st day after an application is filed unless the Commission rules otherwise or the automatic approval process is suspended (the latter can be done by the Commission, Legal Department Director or an Attorney

[5] *See, In the Matter of the Adoption of Chapter 4901:1-3, Ohio Administrative Code, Concerning Access to Poles, Ducts, Conduits, and Rights-of-Way by Public Utilities,* Case No. 13-579-AU-ORD, Entry at ¶ 17 (November 30, 2016).

Examiner). Since CEI's proposed language does not match the current process, it should not be adopted. Additionally, the Commission is currently considering adoption of new rules that would set forth a procedural process.[6] That pending matter is decisional. There is the possibility that the procedural process could change as a result of that pending matter, which is an additional basis for not accepting the above-quoted language proposed by CEI.

III. Conclusion

The OCTA has been an active participant in the Commission's pole attachment rate proceedings and has advocated for and supported the pole rate formula adopted by the Commission. Nothing in these objections should be construed otherwise. The OCTA is closely reviewing rate proposals because of the financial impact of the rate increases. The OCTA's review seeks to ensure not only that the calculations are computationally accurate, but also the inputs are economically appropriate. The OCTA has discovered errors and mismatches in the past, with which the Commission has agreed. Upon close inspection of CEI's proposal in this proceeding, more details as to the jointly owned poles are needed and the non-unitized pole investment should be excluded from the calculation. Finally, CEI's proposed language referencing the time period for rates to take effect should not be approved since it is not consistent with the current process and may not be consistent with what the Commission decides in its pending rule-review docket.

[6] *See, In the Matter of the Commission's Review of Ohio Adm. Code Chapter 4901:1-3, Concerning Access to Poles, Ducts, Conduits, and Rights-of-Way,* Case No. 19-834-AU-ORD.

Respectfully submitted,

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CERTIFICATE OF SERVICE

The Public Utilities Commission of Ohio's e-filing system will electronically serve notice of the filing of this document on the parties referenced on the service list of the docket card who have electronically subscribed to the case. In addition, the undersigned hereby certifies that a copy of the foregoing document is also being served (via electronic mail) on the 21st day of November 2019 upon the persons listed below.

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CEI - Appurtenance Factor 12/2018

description	description	description	compute_0004	start_month	act_cost	364 not included
CECO The Illuminating Co.	36400 - Poles, Towers And Fixtures	Crossarm	1924	12/1/2018 0:00	338.87	
CECO The Illuminating Co.	36400 - Poles, Towers And Fixtures	Crossarm	1934	12/1/2018 0:00	7,316.29	
CECO The Illuminating Co.	36400 - Poles, Towers And Fixtures	Crossarm	1944	12/1/2018 0:00	37,574.16	
CECO The Illuminating Co.	36400 - Poles, Towers And Fixtures	Crossarm	1945	12/1/2018 0:00	4,379.49	
CECO The Illuminating Co.	36400 - Poles, Towers And Fixtures	Crossarm	1946	12/1/2018 0:00	9,240.35	
CECO The Illuminating Co.	36400 - Poles, Towers And Fixtures	Crossarm	1947	12/1/2018 0:00	21,324.17	
CECO The Illuminating Co.	36400 - Poles, Towers And Fixtures	Crossarm	1948	12/1/2018 0:00	10,672.94	
CECO The Illuminating Co.	36400 - Poles, Towers And Fixtures	Crossarm	1949	12/1/2018 0:00	20,225.38	
CECO The Illuminating Co.	36400 - Poles, Towers And Fixtures	Crossarm	1950	12/1/2018 0:00	21,260.95	
CECO The Illuminating Co.	36400 - Poles, Towers And Fixtures	Crossarm	1951	12/1/2018 0:00	30,433.41	
CECO The Illuminating Co.	36400 - Poles, Towers And Fixtures	Crossarm	1952	12/1/2018 0:00	22,233.87	
CECO The Illuminating Co.	36400 - Poles, Towers And Fixtures	Crossarm	1953	12/1/2018 0:00	26,095.70	
CECO The Illuminating Co.	36400 - Poles, Towers And Fixtures	Crossarm	1954	12/1/2018 0:00	33,690.03	
CECO The Illuminating Co.	36400 - Poles, Towers And Fixtures	Crossarm	1955	12/1/2018 0:00	57,110.27	
CECO The Illuminating Co.	36400 - Poles, Towers And Fixtures	Crossarm	1956	12/1/2018 0:00	93,088.25	
CECO The Illuminating Co.	36400 - Poles, Towers And Fixtures	Crossarm	1957	12/1/2018 0:00	143,111.43	
CECO The Illuminating Co.	36400 - Poles, Towers And Fixtures	Crossarm	1958	12/1/2018 0:00	184,319.28	
CECO The Illuminating Co.	36400 - Poles, Towers And Fixtures	Crossarm	1959	12/1/2018 0:00	134,252.11	
CECO The Illuminating Co.	36400 - Poles, Towers And Fixtures	Crossarm	1960	12/1/2018 0:00	137,700.60	
CECO The Illuminating Co.	36400 - Poles, Towers And Fixtures	Crossarm	1961	12/1/2018 0:00	114,670.52	
CECO The Illuminating Co.	36400 - Poles, Towers And Fixtures	Crossarm	1962	12/1/2018 0:00	116,215.04	
CECO The Illuminating Co.	36400 - Poles, Towers And Fixtures	Crossarm	1963	12/1/2018 0:00	111,013.37	
CECO The Illuminating Co.	36400 - Poles, Towers And Fixtures	Crossarm	1964	12/1/2018 0:00	124,994.15	
CECO The Illuminating Co.	36400 - Poles, Towers And Fixtures	Crossarm	1965	12/1/2018 0:00	130,605.97	
CECO The Illuminating Co.	36400 - Poles, Towers And Fixtures	Crossarm	1966	12/1/2018 0:00	181,291.63	
CECO The Illuminating Co.	36400 - Poles, Towers And Fixtures	Crossarm	1967	12/1/2018 0:00	136,502.52	
CECO The Illuminating Co.	36400 - Poles, Towers And Fixtures	Crossarm	1968	12/1/2018 0:00	228,071.03	
CECO The Illuminating Co.	36400 - Poles, Towers And Fixtures	Crossarm	1969	12/1/2018 0:00	231,148.61	
CECO The Illuminating Co.	36400 - Poles, Towers And Fixtures	Crossarm	1970	12/1/2018 0:00	245,405.79	
CECO The Illuminating Co.	36400 - Poles, Towers And Fixtures	Crossarm	1971	12/1/2018 0:00	322,619.47	
CECO The Illuminating Co.	36400 - Poles, Towers And Fixtures	Crossarm	1972	12/1/2018 0:00	319,483.90	
CECO The Illuminating Co.	36400 - Poles, Towers And Fixtures	Crossarm	1973	12/1/2018 0:00	231,296.72	
CECO The Illuminating Co.	36400 - Poles, Towers And Fixtures	Crossarm	1974	12/1/2018 0:00	414,681.12	
CECO The Illuminating Co.	36400 - Poles, Towers And Fixtures	Crossarm	1975	12/1/2018 0:00	517,037.61	
CECO The Illuminating Co.	36400 - Poles, Towers And Fixtures	Crossarm	1976	12/1/2018 0:00	462,468.04	
CECO The Illuminating Co.	36400 - Poles, Towers And Fixtures	Crossarm	1977	12/1/2018 0:00	417,692.17	
CECO The Illuminating Co.	36400 - Poles, Towers And Fixtures	Crossarm	1978	12/1/2018 0:00	368,736.26	
CECO The Illuminating Co.	36400 - Poles, Towers And Fixtures	Crossarm	1979	12/1/2018 0:00	455,375.26	
CECO The Illuminating Co.	36400 - Poles, Towers And Fixtures	Crossarm	1980	12/1/2018 0:00	451,185.51	
CECO The Illuminating Co.	36400 - Poles, Towers And Fixtures	Crossarm	1981	12/1/2018 0:00	558,597.90	
CECO The Illuminating Co.	36400 - Poles, Towers And Fixtures	Crossarm	1982	12/1/2018 0:00	621,780.27	
CECO The Illuminating Co.	36400 - Poles, Towers And Fixtures	Crossarm	1983	12/1/2018 0:00	506,459.10	
CECO The Illuminating Co.	36400 - Poles, Towers And Fixtures	Crossarm	1984	12/1/2018 0:00	557,732.49	
CECO The Illuminating Co.	36400 - Poles, Towers And Fixtures	Crossarm	1985	12/1/2018 0:00	487,693.61	
CECO The Illuminating Co.	36400 - Poles, Towers And Fixtures	Crossarm	1986	12/1/2018 0:00	508,963.08	
CECO The Illuminating Co.	36400 - Poles, Towers And Fixtures	Crossarm	1987	12/1/2018 0:00	422,221.41	
CECO The Illuminating Co.	36400 - Poles, Towers And Fixtures	Crossarm	1988	12/1/2018 0:00	575,485.56	
CECO The Illuminating Co.	36400 - Poles, Towers And Fixtures	Crossarm	1989	12/1/2018 0:00	503,622.03	
CECO The Illuminating Co.	36400 - Poles, Towers And Fixtures	Crossarm	1990	12/1/2018 0:00	518,122.74	
CECO The Illuminating Co.	36400 - Poles, Towers And Fixtures	Crossarm	1991	12/1/2018 0:00	558,234.20	
CECO The Illuminating Co.	36400 - Poles, Towers And Fixtures	Crossarm	1992	12/1/2018 0:00	564,628.44	
CECO The Illuminating Co.	36400 - Poles, Towers And Fixtures	Crossarm	1993	12/1/2018 0:00	584,275.94	
CECO The Illuminating Co.	36400 - Poles, Towers And Fixtures	Crossarm	1994	12/1/2018 0:00	472,125.42	
CECO The Illuminating Co.	36400 - Poles, Towers And Fixtures	Crossarm	1995	12/1/2018 0:00	583,560.63	
CECO The Illuminating Co.	36400 - Poles, Towers And Fixtures	Crossarm	1996	12/1/2018 0:00	642,852.96	
CECO The Illuminating Co.	36400 - Poles, Towers And Fixtures	Crossarm	1997	12/1/2018 0:00	720,672.46	
CECO The Illuminating Co.	36400 - Poles, Towers And Fixtures	Crossarm	1998	12/1/2018 0:00	413,174.58	
CECO The Illuminating Co.	36400 - Poles, Towers And Fixtures	Crossarm	1999	12/1/2018 0:00	326,579.81	
CECO The Illuminating Co.	36400 - Poles, Towers And Fixtures	Crossarm	2000	12/1/2018 0:00	504,973.43	
CECO The Illuminating Co.	36400 - Poles, Towers And Fixtures	Crossarm	2001	12/1/2018 0:00	534,280.63	
CECO The Illuminating Co.	36400 - Poles, Towers And Fixtures	Crossarm	2002	12/1/2018 0:00	556,605.41	
CECO The Illuminating Co.	36400 - Poles, Towers And Fixtures	Crossarm	2003	12/1/2018 0:00	286,889.55	
CECO The Illuminating Co.	36400 - Poles, Towers And Fixtures	Crossarm	2004	12/1/2018 0:00	437,638.74	
CECO The Illuminating Co.	36400 - Poles, Towers And Fixtures	Crossarm	2005	12/1/2018 0:00	1,070,544.93	
CECO The Illuminating Co.	36400 - Poles, Towers And Fixtures	Crossarm	2006	12/1/2018 0:00	3,752,235.86	
CECO The Illuminating Co.	36400 - Poles, Towers And Fixtures	Crossarm	2007	12/1/2018 0:00	3,876,880.20	
CECO The Illuminating Co.	36400 - Poles, Towers And Fixtures	Crossarm	2008	12/1/2018 0:00	5,832,081.74	
CECO The Illuminating Co.	36400 - Poles, Towers And Fixtures	Crossarm	2009	12/1/2018 0:00	5,042,710.06	
CECO The Illuminating Co.	36400 - Poles, Towers And Fixtures	Crossarm	2010	12/1/2018 0:00	3,550,959.90	
CECO The Illuminating Co.	36400 - Poles, Towers And Fixtures	Crossarm	2011	12/1/2018 0:00	3,649,377.79	
CECO The Illuminating Co.	36400 - Poles, Towers And Fixtures	Crossarm	2012	12/1/2018 0:00	8,415,416.29	
CECO The Illuminating Co.	36400 - Poles, Towers And Fixtures	Crossarm	2013	12/1/2018 0:00	3,722,872.71	
CECO The Illuminating Co.	36400 - Poles, Towers And Fixtures	Crossarm	2014	12/1/2018 0:00	3,499,663.31	
CECO The Illuminating Co.	36400 - Poles, Towers And Fixtures	Crossarm	2015	12/1/2018 0:00	3,254,173.27	
CECO The Illuminating Co.	36400 - Poles, Towers And Fixtures	Crossarm	2016	12/1/2018 0:00	4,715,799.64	
CECO The Illuminating Co.	36400 - Poles, Towers And Fixtures	Crossarm	2017	12/1/2018 0:00	4,646,778.03	
CECO The Illuminating Co.	36400 - Poles, Towers And Fixtures	Crossarm	2018	12/1/2018 0:00	2,673,761.20	
CECO The Illuminating Co.	36400 - Poles, Towers And Fixtures	Fiberglass Pole Fully Dressed	2013	12/1/2018 0:00		6,967.98
CECO The Illuminating Co.	36400 - Poles, Towers And Fixtures	Non-Unitized	2007	12/1/2018 0:00		3,396.26
CECO The Illuminating Co.	36400 - Poles, Towers And Fixtures	Non-Unitized	2008	12/1/2018 0:00		-3,458.88
CECO The Illuminating Co.	36400 - Poles, Towers And Fixtures	Non-Unitized	2009	12/1/2018 0:00		375.97
CECO The Illuminating Co.	36400 - Poles, Towers And Fixtures	Non-Unitized	2010	12/1/2018 0:00		988.25
CECO The Illuminating Co.	36400 - Poles, Towers And Fixtures	Non-Unitized	2011	12/1/2018 0:00		-59,093.75
CECO The Illuminating Co.	36400 - Poles, Towers And Fixtures	Non-Unitized	2012	12/1/2018 0:00		9,183.53
CECO The Illuminating Co.	36400 - Poles, Towers And Fixtures	Non-Unitized	2013	12/1/2018 0:00		12,947.28
CECO The Illuminating Co.	36400 - Poles, Towers And Fixtures	Non-Unitized	2014	12/1/2018 0:00		5,129.90
CECO The Illuminating Co.	36400 - Poles, Towers And Fixtures	Non-Unitized	2015	12/1/2018 0:00		48,782.34
CECO The Illuminating Co.	36400 - Poles, Towers And Fixtures	Non-Unitized	2016	12/1/2018 0:00		87,527.55
CECO The Illuminating Co.	36400 - Poles, Towers And Fixtures	Non-Unitized	2017	12/1/2018 0:00		137,041.22
CECO The Illuminating Co.	36400 - Poles, Towers And Fixtures	Non-Unitized	2018	12/1/2018 0:00		16,134,852.56
CECO The Illuminating Co.	36400 - Poles, Towers And Fixtures	Pole Banding Wrap	2011	12/1/2018 0:00	519.74	
CECO The Illuminating Co.	36400 - Poles, Towers And Fixtures	Pole Banding Wrap	2014	12/1/2018 0:00	930,982.20	
CECO The Illuminating Co.	36400 - Poles, Towers And Fixtures	Pole Banding Wrap	2015	12/1/2018 0:00	1,826,008.95	
CECO The Illuminating Co.	36400 - Poles, Towers And Fixtures	Pole Banding Wrap	2018	12/1/2018 0:00	1,254.98	
CECO The Illuminating Co.	36400 - Poles, Towers And Fixtures	Poles Jointly Owned	1924	12/1/2018 0:00	2,344.17	
CECO The Illuminating Co.	36400 - Poles, Towers And Fixtures	Poles Jointly Owned	1934	12/1/2018 0:00	193,867.38	
CECO The Illuminating Co.	36400 - Poles, Towers And Fixtures	Poles Jointly Owned	1944	12/1/2018 0:00	355,334.79	
CECO The Illuminating Co.	36400 - Poles, Towers And Fixtures	Poles Jointly Owned	1945	12/1/2018 0:00	29,668.72	
CECO The Illuminating Co.	36400 - Poles, Towers And Fixtures	Poles Jointly Owned	1946	12/1/2018 0:00	55,757.61	
CECO The Illuminating Co.	36400 - Poles, Towers And Fixtures	Poles Jointly Owned	1947	12/1/2018 0:00	48,344.88	
CECO The Illuminating Co.	36400 - Poles, Towers And Fixtures	Poles Jointly Owned	1948	12/1/2018 0:00	38,414.84	
CECO The Illuminating Co.	36400 - Poles, Towers And Fixtures	Poles Jointly Owned	1949	12/1/2018 0:00	217,380.35	

CEI - Appurtenance Factor 12/2018

description		description	description	compute_0004	start_month	act_cost	364 not included
CECO	The Illuminating Co.	36400 - Poles, Towers And Fixtures	Poles Jointly Owned	1950	12/1/2018 0:00	108,904.30	
CECO	The Illuminating Co.	36400 - Poles, Towers And Fixtures	Poles Jointly Owned	1951	12/1/2018 0:00	161,220.69	
CECO	The Illuminating Co.	36400 - Poles, Towers And Fixtures	Poles Jointly Owned	1952	12/1/2018 0:00	324,029.26	
CECO	The Illuminating Co.	36400 - Poles, Towers And Fixtures	Poles Jointly Owned	1953	12/1/2018 0:00	195,158.77	
CECO	The Illuminating Co.	36400 - Poles, Towers And Fixtures	Poles Jointly Owned	1954	12/1/2018 0:00	325,280.36	
CECO	The Illuminating Co.	36400 - Poles, Towers And Fixtures	Poles Jointly Owned	1955	12/1/2018 0:00	397,328.85	
CECO	The Illuminating Co.	36400 - Poles, Towers And Fixtures	Poles Jointly Owned	1956	12/1/2018 0:00	597,562.36	
CECO	The Illuminating Co.	36400 - Poles, Towers And Fixtures	Poles Jointly Owned	1957	12/1/2018 0:00	528,289.97	
CECO	The Illuminating Co.	36400 - Poles, Towers And Fixtures	Poles Jointly Owned	1958	12/1/2018 0:00	447,875.27	
CECO	The Illuminating Co.	36400 - Poles, Towers And Fixtures	Poles Jointly Owned	1959	12/1/2018 0:00	591,393.96	
CECO	The Illuminating Co.	36400 - Poles, Towers And Fixtures	Poles Jointly Owned	1960	12/1/2018 0:00	517,683.22	
CECO	The Illuminating Co.	36400 - Poles, Towers And Fixtures	Poles Jointly Owned	1961	12/1/2018 0:00	490,851.83	
CECO	The Illuminating Co.	36400 - Poles, Towers And Fixtures	Poles Jointly Owned	1962	12/1/2018 0:00	443,239.64	
CECO	The Illuminating Co.	36400 - Poles, Towers And Fixtures	Poles Jointly Owned	1963	12/1/2018 0:00	433,156.12	
CECO	The Illuminating Co.	36400 - Poles, Towers And Fixtures	Poles Jointly Owned	1964	12/1/2018 0:00	436,773.27	
CECO	The Illuminating Co.	36400 - Poles, Towers And Fixtures	Poles Jointly Owned	1965	12/1/2018 0:00	378,693.88	
CECO	The Illuminating Co.	36400 - Poles, Towers And Fixtures	Poles Jointly Owned	1966	12/1/2018 0:00	423,791.08	
CECO	The Illuminating Co.	36400 - Poles, Towers And Fixtures	Poles Jointly Owned	1967	12/1/2018 0:00	455,752.65	
CECO	The Illuminating Co.	36400 - Poles, Towers And Fixtures	Poles Jointly Owned	1968	12/1/2018 0:00	665,934.03	
CECO	The Illuminating Co.	36400 - Poles, Towers And Fixtures	Poles Jointly Owned	1969	12/1/2018 0:00	580,517.65	
CECO	The Illuminating Co.	36400 - Poles, Towers And Fixtures	Poles Jointly Owned	1970	12/1/2018 0:00	861,774.27	
CECO	The Illuminating Co.	36400 - Poles, Towers And Fixtures	Poles Jointly Owned	1971	12/1/2018 0:00	843,185.80	
CECO	The Illuminating Co.	36400 - Poles, Towers And Fixtures	Poles Jointly Owned	1972	12/1/2018 0:00	1,211,565.94	
CECO	The Illuminating Co.	36400 - Poles, Towers And Fixtures	Poles Jointly Owned	1973	12/1/2018 0:00	964,559.40	
CECO	The Illuminating Co.	36400 - Poles, Towers And Fixtures	Poles Jointly Owned	1974	12/1/2018 0:00	1,548,260.16	
CECO	The Illuminating Co.	36400 - Poles, Towers And Fixtures	Poles Jointly Owned	1975	12/1/2018 0:00	2,030,282.02	
CECO	The Illuminating Co.	36400 - Poles, Towers And Fixtures	Poles Jointly Owned	1976	12/1/2018 0:00	1,728,357.65	
CECO	The Illuminating Co.	36400 - Poles, Towers And Fixtures	Poles Jointly Owned	1977	12/1/2018 0:00	1,482,156.50	
CECO	The Illuminating Co.	36400 - Poles, Towers And Fixtures	Poles Jointly Owned	1978	12/1/2018 0:00	1,445,563.98	
CECO	The Illuminating Co.	36400 - Poles, Towers And Fixtures	Poles Jointly Owned	1979	12/1/2018 0:00	1,435,572.54	
CECO	The Illuminating Co.	36400 - Poles, Towers And Fixtures	Poles Jointly Owned	1980	12/1/2018 0:00	2,071,439.32	
CECO	The Illuminating Co.	36400 - Poles, Towers And Fixtures	Poles Jointly Owned	1981	12/1/2018 0:00	2,206,355.45	
CECO	The Illuminating Co.	36400 - Poles, Towers And Fixtures	Poles Jointly Owned	1982	12/1/2018 0:00	2,215,045.02	
CECO	The Illuminating Co.	36400 - Poles, Towers And Fixtures	Poles Jointly Owned	1983	12/1/2018 0:00	1,977,082.24	
CECO	The Illuminating Co.	36400 - Poles, Towers And Fixtures	Poles Jointly Owned	1984	12/1/2018 0:00	1,665,184.65	
CECO	The Illuminating Co.	36400 - Poles, Towers And Fixtures	Poles Jointly Owned	1985	12/1/2018 0:00	1,830,960.83	
CECO	The Illuminating Co.	36400 - Poles, Towers And Fixtures	Poles Jointly Owned	1986	12/1/2018 0:00	1,787,546.29	
CECO	The Illuminating Co.	36400 - Poles, Towers And Fixtures	Poles Jointly Owned	1987	12/1/2018 0:00	1,536,044.57	
CECO	The Illuminating Co.	36400 - Poles, Towers And Fixtures	Poles Jointly Owned	1988	12/1/2018 0:00	1,869,874.86	
CECO	The Illuminating Co.	36400 - Poles, Towers And Fixtures	Poles Jointly Owned	1989	12/1/2018 0:00	1,035,382.31	
CECO	The Illuminating Co.	36400 - Poles, Towers And Fixtures	Poles Jointly Owned	1990	12/1/2018 0:00	959,274.87	
CECO	The Illuminating Co.	36400 - Poles, Towers And Fixtures	Poles Jointly Owned	1991	12/1/2018 0:00	171,491.22	
CECO	The Illuminating Co.	36400 - Poles, Towers And Fixtures	Poles Jointly Owned	1994	12/1/2018 0:00	-377,371.08	
CECO	The Illuminating Co.	36400 - Poles, Towers And Fixtures	Poles Jointly Owned	1997	12/1/2018 0:00	-6.18	
CECO	The Illuminating Co.	36400 - Poles, Towers And Fixtures	Poles Jointly Owned	2001	12/1/2018 0:00	10,036.09	
CECO	The Illuminating Co.	36400 - Poles, Towers And Fixtures	Steel Pole Fully Dressed	1934	12/1/2018 0:00		1,869.25
CECO	The Illuminating Co.	36400 - Poles, Towers And Fixtures	Steel Pole Fully Dressed	1949	12/1/2018 0:00		808.34
CECO	The Illuminating Co.	36400 - Poles, Towers And Fixtures	Steel Pole Fully Dressed	1950	12/1/2018 0:00		6,823.65
CECO	The Illuminating Co.	36400 - Poles, Towers And Fixtures	Steel Pole Fully Dressed	1954	12/1/2018 0:00		160.00
CECO	The Illuminating Co.	36400 - Poles, Towers And Fixtures	Steel Pole Fully Dressed	1955	12/1/2018 0:00		588.17
CECO	The Illuminating Co.	36400 - Poles, Towers And Fixtures	Steel Pole Fully Dressed	1957	12/1/2018 0:00		4,714.99
CECO	The Illuminating Co.	36400 - Poles, Towers And Fixtures	Steel Pole Fully Dressed	1958	12/1/2018 0:00		595.00
CECO	The Illuminating Co.	36400 - Poles, Towers And Fixtures	Steel Pole Fully Dressed	1964	12/1/2018 0:00		8,274.17
CECO	The Illuminating Co.	36400 - Poles, Towers And Fixtures	Steel Pole Fully Dressed	1966	12/1/2018 0:00		314.00
CECO	The Illuminating Co.	36400 - Poles, Towers And Fixtures	Steel Pole Fully Dressed	1967	12/1/2018 0:00		499.00
CECO	The Illuminating Co.	36400 - Poles, Towers And Fixtures	Steel Pole Fully Dressed	1968	12/1/2018 0:00		175.00
CECO	The Illuminating Co.	36400 - Poles, Towers And Fixtures	Steel Pole Fully Dressed	1973	12/1/2018 0:00		419.25
CECO	The Illuminating Co.	36400 - Poles, Towers And Fixtures	Steel Pole Fully Dressed	1974	12/1/2018 0:00		3,101.00
CECO	The Illuminating Co.	36400 - Poles, Towers And Fixtures	Steel Pole Fully Dressed	1981	12/1/2018 0:00		18,872.00
CECO	The Illuminating Co.	36400 - Poles, Towers And Fixtures	Steel Pole Fully Dressed	1991	12/1/2018 0:00		8,400.00
CECO	The Illuminating Co.	36400 - Poles, Towers And Fixtures	Steel Pole Fully Dressed	1993	12/1/2018 0:00		2,692.00
CECO	The Illuminating Co.	36400 - Poles, Towers And Fixtures	Steel Pole Fully Dressed	1994	12/1/2018 0:00		36,903.46
CECO	The Illuminating Co.	36400 - Poles, Towers And Fixtures	Steel Pole Fully Dressed	1996	12/1/2018 0:00		955.52
CECO	The Illuminating Co.	36400 - Poles, Towers And Fixtures	Steel Pole Fully Dressed	1997	12/1/2018 0:00		342,709.91
CECO	The Illuminating Co.	36400 - Poles, Towers And Fixtures	Steel Pole Fully Dressed	2000	12/1/2018 0:00		1,447.79
CECO	The Illuminating Co.	36400 - Poles, Towers And Fixtures	Steel Pole Fully Dressed	2001	12/1/2018 0:00		3,650.41
CECO	The Illuminating Co.	36400 - Poles, Towers And Fixtures	Steel Pole Fully Dressed	2002	12/1/2018 0:00		1,481.76
CECO	The Illuminating Co.	36400 - Poles, Towers And Fixtures	Steel Tower Fully Dressed	1934	12/1/2018 0:00		9,003.11
CECO	The Illuminating Co.	36400 - Poles, Towers And Fixtures	Unspecified	2011	12/1/2018 0:00		3,865.06
CECO	The Illuminating Co.	36400 - Poles, Towers And Fixtures	Wood Pole	1951	12/1/2018 0:00	0.01	
CECO	The Illuminating Co.	36400 - Poles, Towers And Fixtures	Wood Pole	1952	12/1/2018 0:00	76,573.88	
CECO	The Illuminating Co.	36400 - Poles, Towers And Fixtures	Wood Pole	1953	12/1/2018 0:00	87,154.14	
CECO	The Illuminating Co.	36400 - Poles, Towers And Fixtures	Wood Pole	1954	12/1/2018 0:00	172,576.87	
CECO	The Illuminating Co.	36400 - Poles, Towers And Fixtures	Wood Pole	1955	12/1/2018 0:00	182,184.19	
CECO	The Illuminating Co.	36400 - Poles, Towers And Fixtures	Wood Pole	1956	12/1/2018 0:00	72,134.63	
CECO	The Illuminating Co.	36400 - Poles, Towers And Fixtures	Wood Pole	1957	12/1/2018 0:00	230,008.70	
CECO	The Illuminating Co.	36400 - Poles, Towers And Fixtures	Wood Pole	1958	12/1/2018 0:00	68,701.85	
CECO	The Illuminating Co.	36400 - Poles, Towers And Fixtures	Wood Pole	1959	12/1/2018 0:00	107,176.52	
CECO	The Illuminating Co.	36400 - Poles, Towers And Fixtures	Wood Pole	1960	12/1/2018 0:00	132,260.47	
CECO	The Illuminating Co.	36400 - Poles, Towers And Fixtures	Wood Pole	1961	12/1/2018 0:00	262,444.29	
CECO	The Illuminating Co.	36400 - Poles, Towers And Fixtures	Wood Pole	1962	12/1/2018 0:00	171,549.37	
CECO	The Illuminating Co.	36400 - Poles, Towers And Fixtures	Wood Pole	1963	12/1/2018 0:00	121,920.37	
CECO	The Illuminating Co.	36400 - Poles, Towers And Fixtures	Wood Pole	1969	12/1/2018 0:00	221,927.71	
CECO	The Illuminating Co.	36400 - Poles, Towers And Fixtures	Wood Pole	1970	12/1/2018 0:00	528,765.37	
CECO	The Illuminating Co.	36400 - Poles, Towers And Fixtures	Wood Pole	1971	12/1/2018 0:00	889,908.46	
CECO	The Illuminating Co.	36400 - Poles, Towers And Fixtures	Wood Pole	1972	12/1/2018 0:00	702,001.80	
CECO	The Illuminating Co.	36400 - Poles, Towers And Fixtures	Wood Pole	1973	12/1/2018 0:00	603,935.91	
CECO	The Illuminating Co.	36400 - Poles, Towers And Fixtures	Wood Pole	1974	12/1/2018 0:00	930,006.65	
CECO	The Illuminating Co.	36400 - Poles, Towers And Fixtures	Wood Pole	1975	12/1/2018 0:00	914,924.45	
CECO	The Illuminating Co.	36400 - Poles, Towers And Fixtures	Wood Pole	1976	12/1/2018 0:00	1,410,657.90	
CECO	The Illuminating Co.	36400 - Poles, Towers And Fixtures	Wood Pole	1977	12/1/2018 0:00	1,093,431.63	
CECO	The Illuminating Co.	36400 - Poles, Towers And Fixtures	Wood Pole	1978	12/1/2018 0:00	1,128,554.99	
CECO	The Illuminating Co.	36400 - Poles, Towers And Fixtures	Wood Pole	1979	12/1/2018 0:00	1,547,130.17	
CECO	The Illuminating Co.	36400 - Poles, Towers And Fixtures	Wood Pole	1980	12/1/2018 0:00	1,641,409.38	
CECO	The Illuminating Co.	36400 - Poles, Towers And Fixtures	Wood Pole	1981	12/1/2018 0:00	2,082,458.05	
CECO	The Illuminating Co.	36400 - Poles, Towers And Fixtures	Wood Pole	1982	12/1/2018 0:00	2,361,368.23	
CECO	The Illuminating Co.	36400 - Poles, Towers And Fixtures	Wood Pole	1983	12/1/2018 0:00	2,081,192.77	
CECO	The Illuminating Co.	36400 - Poles, Towers And Fixtures	Wood Pole	1984	12/1/2018 0:00	2,514,991.02	
CECO	The Illuminating Co.	36400 - Poles, Towers And Fixtures	Wood Pole	1985	12/1/2018 0:00	2,889,096.93	
CECO	The Illuminating Co.	36400 - Poles, Towers And Fixtures	Wood Pole	1986	12/1/2018 0:00	3,016,568.40	
CECO	The Illuminating Co.	36400 - Poles, Towers And Fixtures	Wood Pole	1987	12/1/2018 0:00	3,512,020.20	
CECO	The Illuminating Co.	36400 - Poles, Towers And Fixtures	Wood Pole	1988	12/1/2018 0:00	3,153,177.46	

CEI - Appurtenance Factor 12/2018

description	description	description	compute_0004	start_month	act_cost	364 not included	
CECO The Illuminating Co.	36400 - Poles, Towers And Fixtures	Wood Pole	1989	12/1/2018 0:00	3,858,708.65		
CECO The Illuminating Co.	36400 - Poles, Towers And Fixtures	Wood Pole	1990	12/1/2018 0:00	3,760,423.18		
CECO The Illuminating Co.	36400 - Poles, Towers And Fixtures	Wood Pole	1991	12/1/2018 0:00	5,741,922.24		
CECO The Illuminating Co.	36400 - Poles, Towers And Fixtures	Wood Pole	1992	12/1/2018 0:00	10,839,225.74		
CECO The Illuminating Co.	36400 - Poles, Towers And Fixtures	Wood Pole	1993	12/1/2018 0:00	9,047,942.73		
CECO The Illuminating Co.	36400 - Poles, Towers And Fixtures	Wood Pole	1994	12/1/2018 0:00	2,364,527.07		
CECO The Illuminating Co.	36400 - Poles, Towers And Fixtures	Wood Pole	1995	12/1/2018 0:00	1,675,289.00		
CECO The Illuminating Co.	36400 - Poles, Towers And Fixtures	Wood Pole	1996	12/1/2018 0:00	2,810,652.33		
CECO The Illuminating Co.	36400 - Poles, Towers And Fixtures	Wood Pole	1997	12/1/2018 0:00	4,918,846.65		
CECO The Illuminating Co.	36400 - Poles, Towers And Fixtures	Wood Pole	1998	12/1/2018 0:00	1,194,258.14		
CECO The Illuminating Co.	36400 - Poles, Towers And Fixtures	Wood Pole	1999	12/1/2018 0:00	4,407,314.22		
CECO The Illuminating Co.	36400 - Poles, Towers And Fixtures	Wood Pole	2000	12/1/2018 0:00	3,611,413.03		
CECO The Illuminating Co.	36400 - Poles, Towers And Fixtures	Wood Pole	2001	12/1/2018 0:00	6,126,934.32		
CECO The Illuminating Co.	36400 - Poles, Towers And Fixtures	Wood Pole	2002	12/1/2018 0:00	7,097,812.82		
CECO The Illuminating Co.	36400 - Poles, Towers And Fixtures	Wood Pole	2003	12/1/2018 0:00	3,766,004.89		
CECO The Illuminating Co.	36400 - Poles, Towers And Fixtures	Wood Pole	2004	12/1/2018 0:00	3,598,390.53		
CECO The Illuminating Co.	36400 - Poles, Towers And Fixtures	Wood Pole	2005	12/1/2018 0:00	6,226,372.08		
CECO The Illuminating Co.	36400 - Poles, Towers And Fixtures	Wood Pole	2006	12/1/2018 0:00	12,779,772.17		
CECO The Illuminating Co.	36400 - Poles, Towers And Fixtures	Wood Pole	2007	12/1/2018 0:00	8,117,181.00		
CECO The Illuminating Co.	36400 - Poles, Towers And Fixtures	Wood Pole	2008	12/1/2018 0:00	8,345,097.92		
CECO The Illuminating Co.	36400 - Poles, Towers And Fixtures	Wood Pole	2009	12/1/2018 0:00	13,022,846.37		
CECO The Illuminating Co.	36400 - Poles, Towers And Fixtures	Wood Pole	2010	12/1/2018 0:00	10,284,642.35		
CECO The Illuminating Co.	36400 - Poles, Towers And Fixtures	Wood Pole	2011	12/1/2018 0:00	9,156,367.66		
CECO The Illuminating Co.	36400 - Poles, Towers And Fixtures	Wood Pole	2012	12/1/2018 0:00	19,595,142.41		
CECO The Illuminating Co.	36400 - Poles, Towers And Fixtures	Wood Pole	2013	12/1/2018 0:00	12,105,750.77		
CECO The Illuminating Co.	36400 - Poles, Towers And Fixtures	Wood Pole	2014	12/1/2018 0:00	7,939,620.66		
CECO The Illuminating Co.	36400 - Poles, Towers And Fixtures	Wood Pole	2015	12/1/2018 0:00	8,617,861.71		
CECO The Illuminating Co.	36400 - Poles, Towers And Fixtures	Wood Pole	2016	12/1/2018 0:00	11,988,898.05		
CECO The Illuminating Co.	36400 - Poles, Towers And Fixtures	Wood Pole	2017	12/1/2018 0:00	10,741,669.18		
CECO The Illuminating Co.	36400 - Poles, Towers And Fixtures	Wood Pole	2018	12/1/2018 0:00	9,293,019.75		
CECO The Illuminating Co.	36400 - Poles, Towers And Fixtures	Wood Pole - TBT	2001	12/1/2018 0:00	3,322.21		
CECO The Illuminating Co.	36400 - Poles, Towers And Fixtures	Wood Pole - TBT	2008	12/1/2018 0:00	8,548.66		
CECO The Illuminating Co.	36400 - Poles, Towers And Fixtures	Wood Pole - TBT	2012	12/1/2018 0:00	5,026.53		
					379,397,239.84	16,842,963.05	396,240,202.89
				Pole Appurtenance Tot	79,484,053.43		
				Non-Appurtenance Tot	299,913,186.41		
				Appurtenance Factor	0.790499126		

Summary: Objection electronically filed by Mrs. Gretchen L. Petrucci on behalf of Ohio Cable Telelcommunications Association