

## EXHIBIT C

Pursuant to the Commission's Finding and Order in Case No. 13-0579-AU-ORD, The Chillicothe Telephone Company is amending its Pole Attachment and Conduit Occupancy tariff, including the applicable calculations for the establishment of new rates.

At this time, The Chillicothe Telephone Company does not have any conduit resale capacity, which the appropriate language is reflected within the Conduit Occupancy tariff.

## EXHIBIT D

Pursuant to the Commission's July 30, 2014 Finding and Order in Case No. 13-579-AU-ORD, The Chillicothe Telephone Company submits the attached calculation spreadsheets, to determine Pole Attachment and Conduit Occupancy rates, if applicable.

POLE AND CONDUIT RENTAL CALCULATION INFORMATION

Financial Information

	2014
1 Telecommunications Plant-in-Service	\$ 337,938,471
2 Gross Investment - Poles	4,142,325
3 Gross Investment - Conduit	19,808,440
4 Accumulated Depreciation - Total Plant-in-Service	149,207,644
5 Accumulated Depreciation - Poles	2,615,617
6 Accumulated Depreciation - Conduit	3,649,422
7 Depreciation Rate - Poles	7.50%
8 Depreciation Rate - Conduit	1.85%
9 Net Current Deferred Operating Income Taxes - Poles	-
10 Net Current Deferred Operating Income Taxes - Conduit	-
11 Net Current Deferred Operating Income Taxes - Total	384,353
12 Net Non-current Deferred Operating Income Taxes - Poles	-
13 Net Non-current Deferred Operating Income Taxes - Conduit	-
14 Net Non-current Deferred Operating Income Taxes - Total	8,484,512
15 Pole Maintenance Expense	121,023
16 Pole Rental Expense	272,325
17 Pole Expense (15) + (16)	<u>393,348</u>
18 Conduit Maintenance Expense	1,179
19 Conduit Rental Expense	-
20 Conduit Expense (18) + (19)	<u>1,179</u>
21 General & Administrative Expense	6,067,246
22 Operating Taxes	\$ 978,275
Operational Data (Actual)	
23 Equivalent Number of Poles	67,917
24 Conduit System Trench Kilometers	-
25 Conduit System Duct Kilometers	-
26 Number of inner-ducts <b>(if no inner-ducts enter 2)</b>	2

### Maximum Pole Attachment Charge

\$	21.36	Net Cost of a Bare Pole
	7.4074%	Space Factor
	60.03%	Carrying Charge Rate
\$	0.95	<b>Maximum Pole Attachment Charge per annum</b>

### Net cost of a bare pole

\$	4,142,325	Gross Investment Poles
	2,615,617	(less ) Accumulated depreciation Poles
	-	(less) Net Current Deferred Operating Income Taxes-Poles
	-	(less) Net Non-Current Deferred Operating Income Taxes-Poles
\$	1,526,709	Net Pole Investment
	0.95	Factor to remove investment in crossbars, etc.
\$	1,450,373	Net investment in <u>bare</u> poles
	67,917	Number of Poles
\$	21.36	<b>Net cost of a bare pole</b>

### Space Factor

	37.5	average pole height (feet)*
	24	unusable space*
	13.5	usable space
	1	space occupied by attachment (feet)
	7.4074%	<b>Space Factor</b> (space occupied/usable space)

\*Avg pole height and unusable space are rebuttable presumptions

Carrying Charge Rate

25.76% Maintenance Factor  
3.37% General and Administrative Factor  
20.35% Depreciation Factor  
0.54% Taxes Factor  
10.00% Cost of Capital Factor  
60.03% Carrying Charge Rate

Maintenance Factor

\$ 121,023 Pole Maintenance Expense  
272,325 Pole Rental Expense  
393,348

\$ 1,526,709 Net Pole Investment

25.76% Maintenance Factor

General and Administrative Factor

\$ 6,067,246 General and Administrative Expense

337,938,471 Total Plant in Service  
149,207,644 (less) Accumulated Depreciation-TPIS  
384,353 (less) Net Current Deferred Operating Income Taxes-TPIS  
8,484,512 (less) Net Non-Current Deferred Operating Income Taxes-TPIS

\$ 179,861,962 Net Total Plant in Service

3.37% General and Adm. Factor (G&A expense/Net TPIS)

Depreciation Factor

7.50% Depreciation Rate-Poles

\$ 4,142,325 Gross Pole Investment  
\$ 1,526,709 Net Pole Investment

2.71 Gross Pole Investment/Net Pole Investment

20.35% Depreciation Factor

Taxes Factor

\$ 978,275 Operating Taxes  
\$ 179,861,962 Net Total Plant in Service

0.54% Taxes Factor

Cost of Capital Factor

10.00% SLEC default Cost of Capital per Entry