

EXHIBIT B

Proposed tariff page

TARIFF P.U.C.O. NO. 4
POLE ATTACHMENT TARIFF

POLE ATTACHMENTS AND CONDUIT OCCUPANCY (cont'd.)

G. Abandonment of Jointly Used Poles (cont'd.)

pole but the Attaching Entity shall not have removed all of the attachments there from, such pole shall thereupon become the property of the Attached Entity, and the Attached Entity shall save harmless the Company from all obligation, liability, damages, cost, expenses or charges incurred thereafter; and shall pay the Company for such pole an amount equal to the Company's depreciated cost thereof. The Company shall further evidence transfer to the Attached Entity of title to the pole by means of a bill of sale.

- (2) The Attaching Entity may at any time abandon the use of a joint pole by giving due notice thereof in writing to the Company and by removing therefrom any and all attachments it may have thereon. The Attaching Entity shall in such case pay to the Company the full rental for said pole for the then current year.

H. Payment Terms

- (1) Attachment and occupancy fees are payable annually in advance. Fees are calculated on the number of attachments and feet of conduit occupied.
- (2) All fees and charges are due and payable 30 days after presentation of an invoice. Late payments will be assessed a late payment charge of 1% per month on all unpaid balances concurring on the date due and payable.

I. Rates

- (1) The rate provided below entitles an Attaching Entity to attach to the poles and occupy conduit in all of the Company's franchise area. The Attachment Fee applies per pole, per year for each one foot of space occupied by Attaching Party's Attachments. The conduit rate applies to each foot of conduit occupied.

At this time, The Chillicothe Telephone Company does not have any conduit resale capacity.

- \$0.67 for all pole attachments
 - \$0.00 per foot of conduit occupied
- (C)

- (2) Field survey or inspection: Actual costs and expenses

Issued: July 21, 2015

Effective: September 1, 2015

Issued by William McKell, President
In accordance with the Public Utilities Commission of Ohio
Order dated May 15, 2015 in Case No. 15-0963-TP-ATA

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 (revised) calculation spreadsheets, to determine Pole Attachment rates.

POLE AND CONDUIT RENTAL CALCULATION INFORMATION
Financial Information

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 (if no inner-ducts enter 2)	2

Maximum Pole Attachment Charge

\$	21.36	Net Cost of a Bare Pole
	7.4074%	Space Factor
	42.19%	Carrying Charge Rate
\$	0.67	Maximum Pole Attachment Charge per annum

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
\$	1,526,708	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	Net cost of a bare pole

Space Factor

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

*Avg pole height and unusable space are rebuttable presumptions

Carrying Charge Rate

7.93% Maintenance Factor
3.37% General and Administrative Factor
20.35% Depreciation Factor
0.54% Taxes Factor
10.00% Cost of Capital Factor
42.19% Carrying Charge Rate

Maintenance Factor

\$ 121,023 Pole Maintenance Expense

\$ 1,526,708 Net Pole Investment

7.93% 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

\$ 1,526,708 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

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in

Case No(s). 13-0579-AU-ORD, 15-0963-TP-ATA

Summary: Tariff Revised Pole Attachment Rate electronically filed by Mr. Jeff A Blevins on behalf of The Chillicothe Telephone Company