

The Public Utilities Commission of Ohio
TELECOMMUNICATIONS FILING FORM

(Effective: 10-11-2017)

This form is intended to be used with most types of required filings. It provides check boxes with rule references for the most common types of filings. It does not replace or supersede Commission rules in any way.

In the Matter of the Application of AT&T Ohio
to update its pole attachment and conduit rates.

) TRF Docket No. 90 - 5032-TP-TRF
) Case No. 19 - 1996 - **TP** - ATA
) **NOTE: Unless you have reserved a Case #, leave the**
) **"Case No" fields BLANK.**

Name of Registrant(s) The Ohio Bell Telephone Company
DBA(s) of Registrant(s) AT&T Ohio
Address of Registrant(s) 208 S. Akard St, Room 2510.02, Dallas, TX 75202
Company Web Address www.att.com
Regulatory Contact Person(s) Richard T. Howell Phone 214-757-8099 Fax 214-746-2232
Regulatory Contact Person's Email Address rh2514@att.com
Contact Person for Annual Report Richard T. Howell Phone _____
Address (if different from above) _____
Consumer Contact Information Richard T. Howell Phone _____
Address (if different from above) _____

Motion for protective order included with filing? ☐ Yes ☒ No

Motion for waiver(s) filed affecting this case? ☐ Yes ☒ No [Note: Waivers may toll any automatic timeframe.]

Notes:

Section I and II are Pursuant to Ohio Administrative Code [4901:1-6](#).

Section III – Carrier to Carrier is Pursuant to Ohio Adm.Code [4901:1-7](#), and Wireless is Pursuant to Ohio Adm.Code [4901:1-6-24](#).

Section IV – Attestation.

(1) Indicate the Carrier Type and the reason for submitting this form by checking the boxes below.

(2) For requirements for various applications, see the identified section of Ohio Adm.Code Chapter 4901 and/or the supplemental application form noted.

(3) Information regarding the number of copies required by the PUCO may be obtained from the PUCO's website at www.PUCO.ohio.gov under the docketing information system section, by calling the docketing division at 614-466-4095, or by visiting the docketing division at the offices of the PUCO.

(4) An Incumbent Local Exchange Carrier (ILEC) offering basic local exchange service (BLES) outside its traditional service area should choose CLEC designation when proposing to offer BLES outside its traditional service area or when proposing to make changes to that service.

All filings that result in a change to one or more tariff pages require, at a minimum, the following exhibits:

Exhibit	Description:
A	The tariff pages subject to the proposed change(s) as they exist before the change(s).
B	The tariff pages subject to the proposed change(s), reflecting the change, with the change(s) marked in the right margin.
C	A short description of the nature of the change(s), the intent of the change(s), and the customers affected.
D	A copy of the notice provided to customers, along with an affidavit that the notice was provided according to the applicable rule(s).

Section I – Part I - Common Filings

Carrier Type <input type="checkbox"/> Other (explain below)	For Profit ILEC	Not For Profit ILEC	CLEC
Change terms & conditions of existing BLES	<input type="checkbox"/> ATA 1-6-14(H) (Auto 30 days)	<input type="checkbox"/> ATA 1-6-14(H) (Auto 30 days)	<input type="checkbox"/> ATA 1-6-14(H) (Auto 30 days)
Introduce non-recurring charge, surcharge, or fee to BLES			<input type="checkbox"/> ATA 1-6-14(H) (Auto 30 days)
Introduce or Increase Late Payment	<input type="checkbox"/> ATA 1-6-14(I) (Auto 30 days)	<input type="checkbox"/> ATA 1-6-14(I) (Auto 30 days)	<input type="checkbox"/> ATA 1-6-14(I) (Auto 30 days)
Revisions to BLES Cap	<input type="checkbox"/> ZTA 1-6-14(F) (0 day Notice)		
Introduce BLES or expand local service area (calling area)	<input type="checkbox"/> ZTA 1-6-14(H) (0 day Notice)	<input type="checkbox"/> ZTA 1-6-14(H) (0 day Notice)	<input type="checkbox"/> ZTA 1-6-14(H) (0 day Notice)
Notice of no obligation to construct facilities and provide BLES	<input type="checkbox"/> ZTA 1-6-27(C) (0 day Notice)	<input type="checkbox"/> ZTA 1-6-27(C) (0 day Notice)	
Change BLES Rates	<input type="checkbox"/> TRF 1-6-14(F) (0 day Notice)	<input type="checkbox"/> TRF 1-6-14(F)(4) (0 day Notice)	<input type="checkbox"/> TRF 1-6-14(G) (0 day Notice)
To obtain BLES pricing flexibility	<input type="checkbox"/> BLS 1-6-14(C)(1)(c) (Auto 30 days)		
Change in boundary	<input type="checkbox"/> ACB 1-6-32 (Auto 14 days)	<input type="checkbox"/> ACB 1-6-32 (Auto 14 days)	
Expand service operation area			<input type="checkbox"/> TRF 1-6-08(G) (0 day)
BLES withdrawal			<input type="checkbox"/> ZTA 1-6-25(B) (0 day Notice)
Other* (explain)			

Section I – Part II – Customer Notification Offerings Pursuant to Chapter 4901:1-6-7 OAC

Type of Notice	Direct Mail	Bill Insert	Bill Notation	Electronic Mail
<input type="checkbox"/> 15-day Notice	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/> 30-day Notice	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Date Notice Sent:				

Section I – Part III –IOS Offerings Pursuant to Chapter 4901:1-6-22 OAC

IOS	Introduce New	Tariff Change	Price Change	Withdraw
<input type="checkbox"/> IOS	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Section II – Part I – Carrier Certification - Pursuant to Chapter 4901:1-6-08, 09 & 10 OAC

Certification	ILEC (Out of territory)	CLEC	Telecommunications Service Provider Not Offering Local	CESTC	CETC
* See Supplemental form	<input type="checkbox"/> ACE 1-6-08 * (Auto 30- day)	<input type="checkbox"/> ACE 1-6-08 *(Auto 30 day)	<input type="checkbox"/> ACE 1-6-08 *(Auto 30 day)	<input type="checkbox"/> ACE 1-6-10 (Auto 30 day)	<input type="checkbox"/> UNC 1-6-09 *(Non-Auto)

*Supplemental Certification forms can be found on the PUCO webpage.

Section II – Part II – Certificate Status & Procedural

Certificate Status	ILEC	CLEC	Telecommunications Service Provider Not Offering Local
Abandon all Services		<input type="checkbox"/> ABN 1-6-26 (Auto 30 days)	<input type="checkbox"/> ABN 1-6-26 (Auto 30 days)
Change of Official Name *	<input type="checkbox"/> ACN 1-6-29(B) (Auto 30 days)	<input type="checkbox"/> ACN 1-6-29(B) (Auto 30 days)	<input type="checkbox"/> CIO 1-6-29(C) (0 day Notice)
Change in Ownership *	<input type="checkbox"/> ACO 1-6-29(E) (Auto 30 days)	<input type="checkbox"/> ACO 1-6-29(E) (Auto 30 days)	<input type="checkbox"/> CIO 1-6-29(C) (0 day Notice)
Merger *	<input type="checkbox"/> AMT 1-6-29(E) (Auto 30 days)	<input type="checkbox"/> AMT 1-6-29(E) (Auto 30 days)	<input type="checkbox"/> CIO 1-6-29(C) (0 day Notice)
Transfer a Certificate *	<input type="checkbox"/> ATC 1-6-29(B) (Auto 30 days)	<input type="checkbox"/> ATC 1-6-29(B) (Auto 30 days)	<input type="checkbox"/> CIO 1-6-29(C) (0 day Notice)
Transaction for transfer or lease of property, plant or business *	<input type="checkbox"/> ATR 1-6-29(B) (Auto 30 days)	<input type="checkbox"/> ATR 1-6-29(B) (Auto 30 days)	<input type="checkbox"/> CIO 1-6-29(C) (0 day Notice)

* Other exhibits may be required under the applicable rule(s). ACN, ACO, AMT, ATC, ATR and CIO applications see [the 4901:1-6-29 Filing Requirements on the PUCO's webpage](#) for a complete list of exhibits.

Section III – Carrier to Carrier (Pursuant to 4901:1-7), and Wireless (Pursuant to 4901:1-6-24)

Carrier to Carrier	ILEC	CLEC
Interconnection agreement, or amendment to an approved agreement	<input type="checkbox"/> NAG 1-7-07 (Auto 90 day)	<input type="checkbox"/> NAG 1-7-07 (Auto 90 day)
Request for Arbitration	<input type="checkbox"/> ARB 1-7-09 (Non-Auto)	<input type="checkbox"/> ARB 1-7-09 (Non-Auto)
Introduce or change c-t-c service tariffs	<input type="checkbox"/> ATA 1-7-14 (Auto 30 days)	<input type="checkbox"/> ATA 1-7-14 (Auto 30 days)
Request rural carrier exemption, rural carrier suspension or modification	<input type="checkbox"/> UNC 1-7-04 or 05 (Non-Auto)	
Changes in rates, terms & conditions to Pole Attachment, Conduit Occupancy and Rights- of-Way. (13-579-AU-ORD 11/30/16 Entry)	<input checked="" type="checkbox"/> ATA 1-3-04 (Auto 60 days)	
Wireless Providers See 4901:1-6-24	<input type="checkbox"/> RCC [Registration & Change in Operations] (0 day)	<input type="checkbox"/> NAG [Interconnection Agreement or Amendment] (Auto 90 days)

Section IV. – Attestation

Registrant hereby attests to its compliance with pertinent entries and orders issued by the Commission.

AFFIDAVIT
Compliance with Commission Rules

I am an officer/agent of the applicant corporation, AT&T Ohio, and am authorized to make this statement on its behalf.

Richard T. Howell

(Name)

Please check ALL that apply:

☒ I attest that these tariffs comply with all applicable rules for the State of Ohio. I understand that tariff notification filings do not imply Commission approval and that the Commission's rules, as modified and clarified from time to time, supersede any contradictory provisions in our tariff. We will fully comply with the rules of the State of Ohio and understand that noncompliance can result in various penalties, including the suspension of our certificate to operate within the State of Ohio.

☐ I attest that customer notices accompanying this filing form were sent to affected customers, as specified in Section II, in accordance with Ohio Adm.Code 4901:1-6-7.

I declare under penalty of perjury that the foregoing is true and correct.

Executed on

(Date)

October 31, 2019

at (Location) Dallas, Texas

*Signature and

Title

/s/ Richard T. Howell, Area Manager-Regulatory

Date October 31, 2019

**This affidavit is required for every tariff-affecting filing. It may be signed by counsel or an officer of the applicant, or an authorized agent of the applicant.*

VERIFICATION

I, , verify that I have utilized the Telecommunications Filing Form for most proceedings provided by the Commission and that all of the information submitted here, and all additional information submitted in connection with this case, is true and correct to the best of my knowledge.

*Signature and

Title

/s/ Richard T. Howell, Area Manager-Regulatory

Date October 31, 2019

**Verification is required for every filing. It may be signed by counsel or an officer of the applicant, or an authorized agent of the applicant.*

File document electronically as directed in case number 06-900-AU-WVR

or

Send your completed Application Form, including all required attachments as well as the required number of copies, to:

Public Utilities Commission of Ohio
Attention: Docketing Division
180 East Broad Street, Columbus, OH 43215-3793

EXHIBIT A

1. POLE ATTACHMENT AND CONDUIT OCCUPANCY ACCOMMODATIONS (cont'd)

E. Prices

1. Service Elements

<u>Description</u>	<u>Nonrecurring Charge</u>	<u>Per Year</u>	
<i>Administrative Fee</i>			
- per request or assignment	\$200.00	-	
<i>Pole Attachment Fee</i>			
- per pole, per year for each one foot of usable space occupied	-	\$2.34	(R)
<i>Conduit Attachment Fee</i>	-		
- per foot of innerduct occupied per year	-	.50	(R)
- per foot where no innerduct is installed per year		.75	(R)

EXHIBIT B

1. POLE ATTACHMENT AND CONDUIT OCCUPANCY ACCOMMODATIONS (cont'd)

E. Prices

1. Service Elements

<u>Description</u>	<u>Nonrecurring Charge</u>	<u>Per Year</u>	
<i>Administrative Fee</i>			
- per request or assignment	\$200.00	-	
<i>Pole Attachment Fee</i>			
- per pole, per year for each one foot of usable space occupied	-	\$2.30	(R)
<i>Conduit Attachment Fee</i>	-		
- per foot of innerduct occupied per year	-	.49	(R)
- per foot where no innerduct is installed per year		.74	(R)

EXHIBIT C

AT&T has completed its annual, 21-state pole and conduit rate calculation review, conducted in accordance with the rules prescribed by the Federal Communications Commission (FCC) in 47 CFR 1.1409, and hereby revises its Ohio pole attachment and conduit occupancy rates for 2020 consistent with the FCC rate calculation formulas and with the Public Utilities Commission of Ohio (PUCO) rules set forth in OAC 4901:1-3.

Provided here are the rate changes which will take effect January 1, 2020:

1. The Pole Attachment Fee is being decreased from \$2.34 to \$2.30 per foot per year.
2. The Conduit Attachment Fee (per foot of innerduct occupied) is being decreased from \$0.50 to \$0.49.
3. The Conduit Attachment Fee (per foot where there is no innerduct installed – full duct) is being decreased from \$0.75 to \$0.74.

Pole and Conduit Rental Calculation Information		
(Dollars in thousands & Operational Data in whole numbers)		
COMPANY: AT&T / AMERITECH CORPORATION / OHIO BELL		
STUDY AREA: OHIO		
PERIOD: From: Jan 2018 To: Dec 2018		
COSA: OBOH		
SUBMISSION: 1		
Page 1 of 1		
Row	Row Title	Amount ¹
	(a)	(b)
Financial Information (\$000)		2018
100	Telecommunications Plant-in-Service	8,848,076
101	Gross Investment - Poles	198,003
102	Gross Investment - Conduit	835,584
200	Accumulated Depreciation - Total Plant-in-Service	6,784,780
201	Accumulated Depreciation - Poles	163,920
202	Accumulated Depreciation - Conduit	468,287
301	Depreciation Rate - Poles	2.40%
302	Depreciation Rate - Conduit	1.82%
401	Net Current Deferred Operating Income Taxes - Poles	0
402	Net Current Deferred Operating Income Taxes - Conduit	0
403	Net Current Deferred Operating Income Taxes - Total	0
404	Net Non-Current Deferred Operating Income Taxes - Poles	4,026
405	Net Non-Current Deferred Operating Income Taxes - Conduit	16,991
406	Net Non-Current Deferred Operating Income Taxes - Total	179,919
501.1	Pole Maintenance Expense	4,913
501.2	Pole Rental Expense	6,014
501	Pole Expense	10,927
502.1	Conduit Maintenance Expense	6,207
502.2	Conduit Rental Expense	1
502	Conduit Expense	6,208
503	General & Administrative Expense	156,103
504	Operating Taxes	124,788
Operational Data (Whole numbers)		
601	Equivalent Number of Poles	467,872
602	Conduit System Trench Kilometers	7,524
603	Conduit System Duct Kilometers	43,638
700	Additional Rental Calculation Information	0
1	Financial values reported on a GAAP basis beginning with 2018 data (per FCC decision 17-15).	

Ohio Pole Attachment Rate Development
2020 Rate

I. Summary - Rate Development				
Line #	Description			Source
1	Space Factor (see section II below)		7.41%	[9]
	Use Gross or Net? (If Net is negative, use gross)		Net	
2	Cost per Bare Pole (see section III below)	\$	61.03	[17] or [18]
3	Carrying Charge Rate (see section IV below)		56.09%	[19]
4	Computed GAAP based Pole Attachment Rate	\$	2.54	[1] * [2] * [3]
5	Implementation Rate Difference	\$	0.24	FCC Decision 17-15
6	Billable Pole Attachment Rate	\$	2.30	[4] - [5]
II. Space Factor				
Line #	Description			Source
7	Space Occupied		1.0	State Specific
8	Usable Space		13.5	State Specific
9	Space Factor		7.41%	[7] / [8]
III. Cost Per Bare Pole				
Line #	Description			Source
10	Gross Investment - Poles	\$	198,003	Table III Row 101
11	Accumulated Depreciation - Poles	\$	163,920	Table III Row 201
12	Net Current Deferred Operating Income Taxes - Poles	\$	-	Table III Row 401
13	Net Non-Current Deferred Operating Income Taxes - Poles	\$	4,026	Table III Row 404
14	Net Investment - Poles	\$	30,057	[10] - { [11] + [12] + [13] }
15	Equivalent Number of Poles	\$	467,872	Table III Row 601
16	Appurtenance Factor		0.95	State Specific
17	Gross Cost Per Bare Pole	\$	402.04	[10] / [15] * [16]
18	Net Cost per Bare Pole	\$	61.03	[14] / [15] * [16]
	Use Gross or Net? (If Net is negative, use gross)		Net Cost per Bare Pole	
IV. Carrying Charge Rate				
Line #	Description			Source
	Basis of Charying Charge Rate (Gross or Net)		Net	
19	Total Carrying Charge Rate		56.09%	[22] + [25] + [29] + [32] + {[33] or [34]}
20	General & Administrative Expense	\$	156,103	Table III Row 503
21	Investment - Total Plant in Service	\$	1,883,377	[A1] or [A5]
22	General & Administrative Rate		8.29%	[20] / [21]
23	Maintenance Expense - Poles	\$	4,913	Table III Row 501.1
24	Investment - Poles	\$	30,057	[10] or [14]
25	Maintenance Rate		16.35%	[23] / [24]
26	Depreciation Rates - Poles		2.4%	Table III Row 301
27	Gross Investment - Poles	\$	198,003	[10]
28	Net Investment - Poles	\$	30,057	[14]
29	Depreciation Rate for Rate Development		15.81%	Max({[26] * [27] / [28]} and [26])
30	Operating Taxes	\$	124,788	Table III Row 504
31	Investment - Total Plant in Service	\$	1,883,377	[A1] or [A5]
32	Tax Rate		6.63%	[30] / [31]
33	Rate of Return (Cost of Capital)		9.02%	State Specific
34	Rate of Return if Net Plant-Poles is negative		N/A	Max({[33] * [14] / [10]} and -[33])
V. Intermediate Calculations				
Line #	Description			Source
A1	Telecommunications Plant in Service	\$	8,848,076	Table III Row 100
A2	Accumulated Depreciation - Total Plant in Service	\$	6,784,780	Table III Row 200
A3	Net Current Deferred Operating Income Taxes - Total	\$	-	Table III Row 403
A4	Net Non-Current Deferred Operating Income Taxes - Total	\$	179,919	Table III Row 406
A5	Net Investment Plant in Service	\$	1,883,377	[A1] - { [A2] + [A3] + [A4] }

Ohio Conduit Rate Development
2020 Rates

I. Summary - Rate Development			
Line #	Description		Source
	Use Gross or Net? (If Net is negative, use gross)	Net	
1	Cost per Conduit Duct Foot (see section III below)	\$ 2.45	[16] or [17]
2	Carrying Charge Rate (see section III below)	30.05%	[18]
3	Computed GAAP based Full Duct Rate	\$ 0.37	[1] * [2] / 2
4	Computed GAAP based Inner Duct Rate	\$ 0.25	[1] * [2] / 3
5	Implementation Rate Difference - Full Duct	\$ (0.37)	FCC Decision 17-15
6	Implementation Rate Difference - Inner Duct	\$ (0.24)	FCC Decision 17-15
7	Billable Full Duct Rental Rate per foot	\$ 0.74	[3] - [5]
8	Billable Inner Duct Rental Rate per foot	\$ 0.49	[4] - [6]
II. Cost per Conduit Duct Foot			
Line #	Description		Source
9	Gross Investment - Conduit	\$ 835,584	Table III Row 102
10	Accumulated Depreciation - Conduit	\$ 468,287	Table III Row 202
11	Net Current Deferred Operating Income Taxes - Conduit	\$ -	Table III Row 402
12	Net Non-Current Deferred Operating Income Taxes - Conduit	\$ 16,991	Table III Row 405
13	Net Investment - Conduit	\$ 350,306	[9] - { [10] + [11] + [12] }
14	Conduit System Duct Kilometers	43,638	Table III Row 603
15	Conduit System Duct Feet	143,168,860	[14] * 3,280.83
16	Gross Cost Per Duct Foot	\$ 5.84	[9] / [14] * [15]
17	Net Cost per Duct Foot	\$ 2.45	[13] / [14] * [15]
	Use Gross or Net? (If Net is negative, use gross)	Net Cost per Duct Foot	
III. Carrying Charge Rate			
Line #	Description		Source
18	Basis of Carrying Charge Rate (Gross or Net) Total Carrying Charge Rate	Net 30.05%	[21] + [24] + [28] + [31] + {[32] or [33]}
19	General & Administrative Expense	\$ 156,103	Table III Row 503
20	Investment - Total Plant in Service	\$ 1,883,377	[A1] or [A5]
21	General & Administrative Rate	8.29%	[19] / [20]
22	Maintenance Expense - Conduit	\$ 6,207	Table III Row 502.1
23	Investment - Conduit	\$ 350,306	[9] or [13]
24	Maintenance Rate	1.77%	[22] / [23]
25	Depreciation Rates - Conduit	1.8%	Table III Row 302
26	Gross Investment - Conduit	\$ 835,584	[9]
27	Net Investment - Conduit	\$ 350,306	[13]
28	Depreciation Rate for Rate Development	4.34%	Max{([25] * [26] / [27]) and [25]}
29	Operating Taxes	\$ 124,788	Table III Row 504
30	Investment - Total Plant in Service	\$ 1,883,377	[A1] or [A5]
31	Tax Rate	6.63%	[29] / [30]
32	Rate of Return (Cost of Capital)	9.02%	State Specific
33	Rate of Return if Net Plant-Conduit is negative	N/A	Max{([32] * [13] / [9]) and -[32]}
IV. Intermediate Calculations			
Line #	Description		Source
A1	Telecommunications Plant in Service	\$ 8,848,076	Table III Row 100
A2	Accumulated Depreciation - Total Plant in Service	\$ 6,784,780	Table III Row 200
A3	Net Current Deferred Operating Income Taxes - Total	\$ -	Table III Row 403
A4	Net Non-Current Deferred Operating Income Taxes - Total	\$ 179,919	Table III Row 406
A5	Net Investment Plant in Service	\$ 1,883,377	[A1] - { [A2] + [A3] + [A4] }

Pole and Conduit Rental Calculation Information		
(Dollars in thousands & Operational Data in whole numbers)		
	PROPERTY OF AT&T OHIO	
COMPANY: AT&T / AMERITECH CORPORATION / OHIO BELL		
STUDY AREA: OHIO		
PERIOD: From: Jan 2017 To: Dec 2017		
COSA: OBOH		
SUBMISSION: PUBLIC		
Page 1 of 1		GAAP
Row	Row Title (a)	Amount (b)
Financial Information (\$000)		2017
100	Telecommunications Plant-in-Service	8,654,351
101	Gross Investment - Poles	194,045
102	Gross Investment - Conduit	819,734
200	Accumulated Depreciation - Total Plant-in-Service	6,702,287
201	Accumulated Depreciation - Poles	163,102
202	Accumulated Depreciation - Conduit	453,065
301	Depreciation Rate - Poles	2.76
302	Depreciation Rate - Conduit	1.83
401	Net Current Deferred Operating Income Taxes - Poles	
402	Net Current Deferred Operating Income Taxes - Conduit	
403	Net Current Deferred Operating Income Taxes - Total	
404	Net Non-Current Deferred Operating Income Taxes - Poles	2,946
405	Net Non-Current Deferred Operating Income Taxes - Conduit	12,447
406	Net Non-Current Deferred Operating Income Taxes - Total	131,408
501.1	Pole Maintenance Expense	4,919
501.2	Pole Rental Expense	5,778
501	Pole Expense	10,697
502.1	Conduit Maintenance Expense	7,200
502.2	Conduit Rental Expense	1
502	Conduit Expense	7,201
503	General & Administrative Expense	191,754
504	Operating Taxes	91,077
Operational Data (Whole numbers)		
601	Equivalent Number of Poles	468,118
602	Conduit System Trench Kilometers	7,471
603	Conduit System Duct Kilometers	43,329
700	Additional Rental Calculation Information	N/A
Property of AT&T		

Ohio Pole Attachment Rate Development - IRD
Implementation Rate Difference

I. Summary - Rate Development			
Line #	Description		Source
1	Space Factor (see section II below) Use Gross or Net? (If Net is negative, use gross)	7.41% Net	[9]
2	Cost per Bare Pole (see section III below)	\$ 56.82	[17] or [18]
3	Carrying Charge Rate (see section IV below)	61.25%	[19]
4	Computed 2019 GAAP based Pole Attachment Rate	\$ 2.58	[1] * [2] * [3]
5	2019 Pole Attachment Rate	\$ 2.34	2019 Published Rate
6	Implementation Rate Difference	\$ 0.24	[4] - [5]

II. Space Factor			
Line #	Description		Source
7	Space Occupied	1.0	State Specific
8	Usable Space	13.5	State Specific
9	Space Factor	7.41%	[7] / [8]

III. Cost Per Bare Pole			
Line #	Description		Source
10	Gross Investment - Poles	\$ 194,045	Table III Row 101
11	Accumulated Depreciation - Poles	\$ 163,102	Table III Row 201
12	Net Current Deferred Operating Income Taxes - Poles	\$ -	Table III Row 401
13	Net Non-Current Deferred Operating Income Taxes - Poles	\$ 2,946	Table III Row 404
14	Net Investment - Poles	\$ 27,997	[10] - { [11] + [12] + [13] }
15	Equivalent Number of Poles	\$ 468,118	Table III Row 601
16	Appurtenance Factor	0.95	State Specific
17	Gross Cost Per Bare Pole	\$ 393.80	[10] / [15] * [16] * 1000
18	Net Cost per Bare Pole	\$ 56.82	[14] / [15] * [16] * 1000
	Use Gross or Net? (If Net is negative, use gross)	Net Cost per Bare Pole	

IV. Carrying Charge Rate			
Line #	Description		Source
19	Basis of Charying Charge Rate (Gross or Net) Total Carrying Charge Rate	Net 61.25%	[22] + [25] + [29] + [32] + {[33] or [34]}
20	General & Administrative Expense	\$ 191,754	Table III Row 503
21	Investment - Total Plant in Service	\$ 1,820,656	[A1] or [A5]
22	General & Administrative Rate	10.53%	[20] / [21]
23	Maintenance Expense - Poles	\$ 4,919	Table III Row 501.1
24	Investment - Poles	\$ 27,997	[10] or [14]
25	Maintenance Rate	17.57%	[23] / [24]
26	Depreciation Rates - Poles	2.76%	Table III Row 301
27	Gross Investment - Poles	\$ 194,045	[10]
28	Net Investment - Poles	\$ 27,997	[14]
29	Depreciation Rate for Rate Development	19.13%	Max({[26] * [27] / [28]} and [26])
30	Operating Taxes	\$ 91,077	Table III Row 504
31	Investment - Total Plant in Service	\$ 1,820,656	[A1] or [A5]
32	Tax Rate	5.00%	[30] / [31]
33	Rate of Return (Cost of Capital)	9.02%	State Specific
34	Rate of Return if Net Plant-Poles is negative	N/A	Max({[33] * [14] / [10]} and -[33])

V. Intermediate Calculations			
Line #	Description		Source
A1	Telecommunications Plant in Service	\$ 8,654,351	Table III Row 100
A2	Accumulated Depreciation - Total Plant in Service	\$ 6,702,287	Table III Row 200
A3	Net Current Deferred Operating Income Taxes - Total	\$ -	Table III Row 403
A4	Net Non-Current Deferred Operating Income Taxes - Total	\$ 131,408	Table III Row 406
A5	Net Investment Plant in Service	\$ 1,820,656	[A1] - { [A2] + [A3] + [A4] }

Ohio Conduit Rate Development - IRD
Implementation Rate Difference

I. Summary - Rate Development			
Line #	Description		Source
	Use Gross or Net? (If Net is negative, use gross)	Net	
1	Cost per Conduit Duct Foot (see section III below)	\$ 2.49	[16] or [17]
2	Carrying Charge Rate (see section III below)	30.82%	[18]
3	Computed 2019 GAAP based Full Duct Rate	\$ 0.38	[1] * [2] / 2
4	Computed 2019 GAAP based Inner Duct Rate	\$ 0.26	[1] * [2] / 3
5	2019 Rate - Full Duct	\$ 0.75	2019 Published Rate
6	2019 Rate - Inner Duct	\$ 0.50	2019 Published Rate
7	Implementation Rate Difference - Full Duct	\$ (0.37)	[3] - [5]
8	Implementation Rate Difference - Inner Duct	\$ (0.24)	[4] - [6]
II. Cost per Conduit Duct Foot			
Line #	Description		Source
9	Gross Investment - Conduit	\$ 819,734	Table III Row 102
10	Accumulated Depreciation - Conduit	\$ 453,065	Table III Row 202
11	Net Current Deferred Operating Income Taxes - Conduit	\$ -	Table III Row 402
12	Net Non-Current Deferred Operating Income Taxes - Conduit	\$ 12,447	Table III Row 405
13	Net Investment - Conduit	\$ 354,222	[9] - { [10] + [11] + [12] }
14	Conduit System Duct Kilometers	43,329	Table III Row 603
15	Conduit System Duct Feet	142,155,083	[14] * 3,280.83
16	Gross Cost Per Duct Foot	\$ 5.77	[9] / [14] * [15] * 1000
17	Net Cost per Duct Foot	\$ 2.49	[13] / [14] * [15] * 1000
	Use Gross or Net? (If Net is negative, use gross)	Net Cost per Duct Foot	
III. Carrying Charge Rate			
Line #	Description		Source
18	Basis of Carrying Charge Rate (Gross or Net) Total Carrying Charge Rate	Net 30.82%	[21] + [24] + [28] + [31] + {[32] or [33]}
19	General & Administrative Expense	\$ 191,754	Table III Row 503
20	Investment - Total Plant in Service	\$ 1,820,656	[A1] or [A5]
21	General & Administrative Rate	10.53%	[19] / [20]
22	Maintenance Expense - Conduit	\$ 7,200	Table III Row 502.1
23	Investment - Conduit	\$ 354,222	[9] or [13]
24	Maintenance Rate	2.03%	[22] / [23]
25	Depreciation Rates - Conduit	1.83%	Table III Row 302
26	Gross Investment - Conduit	\$ 819,734	[9]
27	Net Investment - Conduit	\$ 354,222	[13]
28	Depreciation Rate for Rate Development	4.23%	Max({[25] * [26] / [27]} and [25])
29	Operating Taxes	\$ 91,077	Table III Row 504
30	Investment - Total Plant in Service	\$ 1,820,656	[A1] or [A5]
31	Tax Rate	5.00%	[29] / [30]
32	Rate of Return (Cost of Capital)	9.02%	State Specific
33	Rate of Return if Net Plant-Conduit is negative	N/A	Max({[32] * [13] / [9]} and -[32])
IV. Intermediate Calculations			
Line #	Description		Source
A1	Telecommunications Plant in Service	\$ 8,654,351	Table III Row 100
A2	Accumulated Depreciation - Total Plant in Service	\$ 6,702,287	Table III Row 200
A3	Net Current Deferred Operating Income Taxes - Total	\$ -	Table III Row 403
A4	Net Non-Current Deferred Operating Income Taxes - Total	\$ 131,408	Table III Row 406
A5	Net Investment Plant in Service	\$ 1,820,656	[A1] - { [A2] + [A3] + [A4] }

EXHIBIT D

Customer notice is not required for rate decreases and thus, none will be provided.

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in

Case No(s). 19-1996-TP-ATA, 90-5032-TP-TRF

Summary: Tariff In the Matter of the Application of AT&T Ohio to update its pole and conduit rates. electronically filed by Richard T Howell on behalf of AT&T Ohio