

DPU/DTE 97-82
Table 1
Calculation of Pole Attachment Rate

Net Investment Per Pole		Source
A. Total Gross Investment in Pole Plant	\$ _____	_____
B. Accumulated Depreciation (Poles)	\$ _____	_____
C. Accumulated Deferred Taxes (Poles)	\$ _____	_____
D. Net Investment in Pole Plant	\$ _____	$(D) = (A) - (B) - (C)$
E. Net Investment in Appurtenance	\$ _____	_____
F. Net Investment in Bare Pole Plant	\$ _____	$(F) = (D) - (E)$
G. Number of Pole Equivalents	_____	_____
H. Net Investment Per Bare Pole	\$ _____	$(H) = (F) / (G)$
Carrying Charges		
Administrative		Source
I. Administrative Expense	\$ _____	_____
J. Total Plant in Service	\$ _____	_____
K. Depreciation Reserve for Total Plant in Service	\$ _____	_____
L. Accumulated Deferred Taxes	\$ _____	_____
M. Net Plant in Service	\$ _____	$(M) = (J) - (K) - (L)$
N. Administrative Carrying Charge	_____ %	$(N) = (I) / (M)$
Tax		
O. Normalized Tax Expense	\$ _____	_____
P. Total Plant in Service	\$ _____	$(P) = (J)$
Q. Depreciation Reserve for Total Plant in Service	\$ _____	$(Q) = (K)$
R. Accumulated Deferred Taxes	\$ _____	$(R) = (L)$
S. Net Plant in Service	\$ _____	$(S) = (P) - (Q) - (R)$
T. Tax Carrying Charge	_____ %	$(T) = (O) / (S)$
Maintenance		
U. Maintenance Expense	\$ _____	_____
V. Net Investment in Poles	\$ _____	_____
W. Maintenance Carrying Charge	_____ %	$(W) = (U) / (V)$
Depreciation		
X. Annual Depreciation for Poles	_____ %	_____
Y. Gross Investment in Pole Plant	\$ _____	$(Y) = (A)$
Z. Net Investment in Pole Plant	\$ _____	$(Z) = (D)$
AA. Gross/Net Adjustment	_____ %	$(AA) = (Y) / (Z)$
BB. Depreciation Carrying Charge	_____ %	$(BB) = (X) * (AA)$
Return		
CC. Rate of Return	_____ %	_____
Allocation of Usable Space		
DD. Assumed Cable Attachment Space	_____	_____
EE. Usable Space	_____	_____
FF. Usage Factor	_____ %	$(FF) = (DD) / (EE)$
Pole Attachment Rate		
GG. Net Investment Per Bare Pole	\$ _____	$(GG) = (H)$
HH. Total Carrying Charge	_____ %	$(HH) = (N) + (T) + (W) + (BB) + (CC)$
II. Usage Factor	_____ %	$(II) = (FF)$
JJ. Calculated Rate	\$ _____	$(JJ) = (GG) * (HH) * (II)$