

**2026 STRUCTURAL VALUES WITH DEPRECIATION COSTS,
PER FOOT COSTS & SHARED COSTS
25' WOOD POLE - MULTIPLE CLASSES**

Frontier Communications (FTR)

Year Set	Actual Cost	2026 Cost	Per Foot Cost	Shared Cost*	2 Owners Shared \$	3 Owners Shared \$	4 Owners Shared \$	5 Owners Shared \$	6 Owners Shared \$	Pole Class
2026	2646	2646.000	105.840	2434.320	1217.160	811.440	608.580	486.864	405.720	
2025	2572	2469.120	98.765	2271.595	1135.798	757.198	567.899	454.319	378.599	
2024	2294	2110.480	84.419	1941.637	970.819	647.212	485.409	388.327	323.606	
2023	2210	1944.800	77.792	1789.216	894.608	596.405	447.304	357.843	298.203	
2022	2175	1827.000	73.080	1680.840	840.420	560.280	420.210	336.168	280.140	
2021	1977	1581.600	63.264	1455.072	727.536	485.024	363.768	291.014	242.512	
2020	1750	1330.000	53.200	1223.600	611.800	407.867	305.900	244.720	203.933	
2019	1445	1040.400	41.616	957.168	478.584	319.056	239.292	191.434	159.528	
2018	1762	1198.160	47.926	1102.298	551.149	367.433	275.575	220.460	183.716	4
2018	1715	1166.200	46.648	1072.904	536.452	357.635	268.226	214.581	178.817	5
2017	1933	1237.120	49.485	1138.155	569.078	379.385	284.539	227.631	189.693	2
2017	1868	1195.520	47.821	1099.883	549.942	366.628	274.971	219.977	183.314	3
2017	1817	1162.880	46.515	1069.845	534.923	356.615	267.461	213.969	178.308	4
2017	1784	1141.760	45.670	1050.410	525.205	350.137	262.603	210.082	175.068	5
2016	1880	1128.000	45.120	1037.760	518.880	345.920	259.440	207.552	172.960	2
2016	1815	1089.000	43.560	1001.880	500.940	333.960	250.470	200.376	166.980	3
2016	1764	1058.400	42.336	973.728	486.864	324.576	243.432	194.746	162.288	4
2016	1731	1038.600	41.544	955.512	477.756	318.504	238.878	191.102	159.252	5
2015	0	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	
2014	1724	896.480	35.859	824.757	412.379	274.919	206.189	164.951	137.460	
2013	0	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	
2012	0	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	
2011	0	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	

*Shared Costs are based on 23 feet of Common Area per Section 16 of the *Routine Handbook*.

**2026 STRUCTURAL VALUES WITH DEPRECIATION COSTS,
PER FOOT COSTS & SHARED COSTS
30' WOOD POLE - MULTIPLE CLASSES**

Frontier Communications (FTR)

Year Set	Actual Cost	2026 Cost	Per Foot Cost	Shared Cost*	2 Owners Shared \$	3 Owners Shared \$	4 Owners Shared \$	5 Owners Shared \$	6 Owners Shared \$	Pole Class
2026	2769	2769.000	92.300	2307.500	1153.750	769.167	576.875	461.500	384.583	
2025	2683	2575.680	85.856	2146.400	1073.200	715.467	536.600	429.280	357.733	
2024	2400	2208.000	73.600	1840.000	920.000	613.333	460.000	368.000	306.667	
2023	2300	2024.000	67.467	1686.675	843.338	562.225	421.669	337.335	281.113	
2022	2256	1895.040	63.168	1579.200	789.600	526.400	394.800	315.840	263.200	
2021	2048	1638.400	54.613	1365.325	682.663	455.108	341.331	273.065	227.554	
2020	1821	1383.960	46.132	1153.300	576.650	384.433	288.325	230.660	192.217	
2019	1516	1091.520	36.384	909.600	454.800	303.200	227.400	181.920	151.600	3
2018	1893	1287.240	42.908	1072.700	536.350	357.567	268.175	214.540	178.783	3
2018	1839	1250.520	41.684	1042.100	521.050	347.367	260.525	208.420	173.683	4
2018	1792	1218.560	40.619	1015.475	507.738	338.492	253.869	203.095	169.246	5
2017	2061	1319.040	43.968	1099.200	549.600	366.400	274.800	219.840	183.200	2
2017	1969	1260.160	42.005	1050.125	525.063	350.042	262.531	210.025	175.021	3
2017	1919	1228.160	40.939	1023.475	511.738	341.158	255.869	204.695	170.579	4
2017	1860	1190.400	39.680	992.000	496.000	330.667	248.000	198.400	165.333	5
2016	2008	1204.800	40.160	1004.000	502.000	334.667	251.000	200.800	167.333	2
2016	1916	1149.600	38.320	958.000	479.000	319.333	239.500	191.600	159.667	3
2016	1866	1119.600	37.320	933.000	466.500	311.000	233.250	186.600	155.500	4
2016	1807	1084.200	36.140	903.500	451.750	301.167	225.875	180.700	150.583	5
2015	0	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	
2014	1846	959.920	31.997	799.925	399.963	266.642	199.981	159.985	133.321	
2013	0	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	
2012	0	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	
2011	0	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	

*Shared Costs are based on 25 feet of Common Area per Section 16 of the *Routine Handbook*.

**2026 STRUCTURAL VALUES WITH DEPRECIATION COSTS,
PER FOOT COSTS & SHARED COSTS
35' WOOD POLE - MULTIPLE CLASSES**

Frontier Communications (FTR)

Year Set	Actual Cost	2026 Cost	Per Foot Cost	Shared Cost*	2 Owners Shared \$	3 Owners Shared \$	4 Owners Shared \$	5 Owners Shared \$	6 Owners Shared \$	Pole Class
2026	2840	2840.000	81.143	2353.147	1176.574	784.382	588.287	470.629	392.191	
2025	2762	2651.520	75.758	2196.982	1098.491	732.327	549.246	439.396	366.164	
2024	2498	2298.160	65.662	1904.198	952.099	634.733	476.050	380.840	317.366	
2023	2384	2097.920	59.941	1738.289	869.145	579.430	434.572	347.658	289.715	
2022	2332	1958.880	55.968	1623.072	811.536	541.024	405.768	324.614	270.512	
2021	2170	1736.000	49.600	1438.400	719.200	479.467	359.600	287.680	239.733	
2020	1851	1406.760	40.193	1165.597	582.799	388.532	291.399	233.119	194.266	
2019	1546	1113.120	31.803	922.287	461.144	307.429	230.572	184.457	153.715	
2018	1938	1317.840	37.653	1091.937	545.969	363.979	272.984	218.387	181.990	2
2018	1857	1262.760	36.079	1046.291	523.146	348.764	261.573	209.258	174.382	3
2018	1927	1310.360	37.439	1085.731	542.866	361.910	271.433	217.146	180.955	4
2018	1828	1243.040	35.515	1029.935	514.968	343.312	257.484	205.987	171.656	5
2017	2163	1384.320	39.552	1147.008	573.504	382.336	286.752	229.402	191.168	2
2017	2074	1327.360	37.925	1099.825	549.913	366.608	274.956	219.965	183.304	3
2017	2024	1295.360	37.010	1073.290	536.645	357.763	268.323	214.658	178.882	4
2017	1912	1223.680	34.962	1013.898	506.949	337.966	253.475	202.780	168.983	5
2016	2110	1266.000	36.171	1048.959	524.480	349.653	262.240	209.792	174.827	2
2016	2021	1212.600	34.646	1004.734	502.367	334.911	251.184	200.947	167.456	3
2016	1971	1182.600	33.789	979.881	489.941	326.627	244.970	195.976	163.314	4
2016	1859	1115.400	31.869	924.201	462.101	308.067	231.050	184.840	154.034	5
2015	0	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	
2014	1971	1024.920	29.283	849.207	424.604	283.069	212.302	169.841	141.535	
2013	0	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	
2012	0	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	
2011	0	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	

*Shared Costs are based on 29 feet of Common Area per Section 16 of the *Routine Handbook*.

**2026 STRUCTURAL VALUES WITH DEPRECIATION COSTS,
PER FOOT COSTS & SHARED COSTS
40' WOOD POLE - MULTIPLE CLASSES**

Frontier Communications (FTR)

Year Set	Actual Cost	2026 Cost	Per Foot Cost	Shared Cost*	2 Owners Shared \$	3 Owners Shared \$	4 Owners Shared \$	5 Owners Shared \$	6 Owners Shared \$	Pole Class
2026	2943	2943.000	73.575	2207.250	1103.625	735.750	551.813	441.450	367.875	
2025	2855	2740.800	68.520	2055.600	1027.800	685.200	513.900	411.120	342.600	
2024	2587	2380.040	59.501	1785.030	892.515	595.010	446.258	357.006	297.505	
2023	2471	2174.480	54.362	1630.860	815.430	543.620	407.715	326.172	271.810	
2022	2415	2028.600	50.715	1521.450	760.725	507.150	380.363	304.290	253.575	
2021	2248	1798.400	44.960	1348.800	674.400	449.600	337.200	269.760	224.800	
2020	1957	1487.320	37.183	1115.490	557.745	371.830	278.873	223.098	185.915	
2019	1652	1189.440	29.736	892.080	446.040	297.360	223.020	178.416	148.680	
2018	2081	1415.080	35.377	1061.310	530.655	353.770	265.328	212.262	176.885	2
2018	2083	1416.440	35.411	1062.330	531.165	354.110	265.583	212.466	177.055	3
2018	2012	1368.160	34.204	1026.120	513.060	342.040	256.530	205.224	171.020	4
2018	1942	1320.560	33.014	990.420	495.210	330.140	247.605	198.084	165.070	5
2017	2319	1484.160	37.104	1113.120	556.560	371.040	278.280	222.624	185.520	2
2017	2214	1416.960	35.424	1062.720	531.360	354.240	265.680	212.544	177.120	3
2017	2143	1371.520	34.288	1028.640	514.320	342.880	257.160	205.728	171.440	4
2017	2034	1301.760	32.544	976.320	488.160	325.440	244.080	195.264	162.720	5
2016	2265	1359.000	33.975	1019.250	509.625	339.750	254.813	203.850	169.875	2
2016	2161	1296.600	32.415	972.450	486.225	324.150	243.113	194.490	162.075	3
2016	2090	1254.000	31.350	940.500	470.250	313.500	235.125	188.100	156.750	4
2016	1981	1188.600	29.715	891.450	445.725	297.150	222.863	178.290	148.575	5
2015	0	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	
2014	2105	1094.600	27.365	820.950	410.475	273.650	205.238	164.190	136.825	
2013	0	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	
2012	0	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	
2011	0	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	

*Shared Costs are based on 30 feet of Common Area per Section 16 of the *Routine Handbook*.

**2026 STRUCTURAL VALUES WITH DEPRECIATION COSTS,
PER FOOT COSTS & SHARED COSTS
45' WOOD POLE - MULTIPLE CLASSES**

Frontier Communications (FTR)

Year Set	Actual Cost	2026 Cost	Per Foot Cost	Shared Cost*	2 Owners Shared \$	3 Owners Shared \$	4 Owners Shared \$	5 Owners Shared \$	6 Owners Shared \$	Pole Class
2026	3027	3027.000	67.267	2018.010	1009.005	672.670	504.503	403.602	336.335	
2025	2948	2830.080	62.891	1886.730	943.365	628.910	471.683	377.346	314.455	
2024	2785	2562.200	56.938	1708.140	854.070	569.380	427.035	341.628	284.690	
2023	2574	2265.120	50.336	1510.080	755.040	503.360	377.520	302.016	251.680	
2022	2504	2103.360	46.741	1402.230	701.115	467.410	350.558	280.446	233.705	
2021	2268	1814.400	40.320	1209.600	604.800	403.200	302.400	241.920	201.600	
2020	2040	1550.400	34.453	1033.590	516.795	344.530	258.398	206.718	172.265	
2019	1735	1249.200	27.760	832.800	416.400	277.600	208.200	166.560	138.800	
2018	2054	1396.720	31.038	931.140	465.570	310.380	232.785	186.228	155.190	3
2018	2100	1428.000	31.733	951.990	475.995	317.330	237.998	190.398	158.665	4
2018	2034	1383.120	30.736	922.080	461.040	307.360	230.520	184.416	153.680	5
2017	2487	1591.680	35.371	1061.130	530.565	353.710	265.283	212.226	176.855	2
2017	2412	1543.680	34.304	1029.120	514.560	343.040	257.280	205.824	171.520	3
2017	2243	1435.520	31.900	957.000	478.500	319.000	239.250	191.400	159.500	4
2017	2153	1377.920	30.620	918.600	459.300	306.200	229.650	183.720	153.100	5
2016	2434	1460.400	32.453	973.590	486.795	324.530	243.398	194.718	162.265	2
2016	2359	1415.400	31.453	943.590	471.795	314.530	235.898	188.718	157.265	3
2016	2190	1314.000	29.200	876.000	438.000	292.000	219.000	175.200	146.000	4
2016	2100	1260.000	28.000	840.000	420.000	280.000	210.000	168.000	140.000	5
2015	0	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	
2014	2293	1192.360	26.497	794.910	397.455	264.970	198.728	158.982	132.485	
2013	0	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	
2012	0	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	
2011	0	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	

*Shared Costs are based on 30 feet of Common Area per Section 16 of the *Routine Handbook*.

**2026 STRUCTURAL VALUES WITH DEPRECIATION COSTS,
PER FOOT COSTS & SHARED COSTS
50' WOOD POLE - MULTIPLE CLASSES**

Frontier Communications (FTR)

Year Set	Actual Cost	2026 Cost	Per Foot Cost	Shared Cost*	2 Owners Shared \$	3 Owners Shared \$	4 Owners Shared \$	5 Owners Shared \$	6 Owners Shared \$	Pole Class
2026	3433	3433.000	68.660	2128.460	1064.230	709.487	532.115	425.692	354.743	
2025	3362	3227.520	64.550	2001.050	1000.525	667.017	500.263	400.210	333.508	
2024	3080	2833.600	56.672	1756.832	878.416	585.611	439.208	351.366	292.805	
2023	2942	2588.960	51.779	1605.149	802.575	535.050	401.287	321.030	267.525	
2022	2868	2409.120	48.182	1493.642	746.821	497.881	373.411	298.728	248.940	
2021	2283	1826.400	36.528	1132.368	566.184	377.456	283.092	226.474	188.728	
2020	2509	1906.840	38.137	1182.247	591.124	394.082	295.562	236.449	197.041	
2019	2160	1555.200	31.104	964.224	482.112	321.408	241.056	192.845	160.704	
2018	2302	1565.360	31.307	970.517	485.259	323.506	242.629	194.103	161.753	3
2018	2516	1710.880	34.218	1060.758	530.379	353.586	265.190	212.152	176.793	4
2017	3095	1980.800	39.616	1228.096	614.048	409.365	307.024	245.619	204.683	2
2017	2718	1739.520	34.790	1078.490	539.245	359.497	269.623	215.698	179.748	3
2017	2584	1653.760	33.075	1025.325	512.663	341.775	256.331	205.065	170.888	4
2016	3034	1820.400	36.408	1128.648	564.324	376.216	282.162	225.730	188.108	2
2016	2657	1594.200	31.884	988.404	494.202	329.468	247.101	197.681	164.734	3
2016	2522	1513.200	30.264	938.184	469.092	312.728	234.546	187.637	156.364	4
2015	0	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	
2014	2707	1407.640	28.153	872.743	436.372	290.914	218.186	174.549	145.457	
2013	0	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	
2012	0	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	
2011	0	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	

*Shared Costs are based on 31 feet of Common Area per Section 16 of the *Routine Handbook*.

**2026 STRUCTURAL VALUES WITH DEPRECIATION COSTS,
PER FOOT COSTS & SHARED COSTS
55' WOOD POLE - MULTIPLE CLASSES**

Frontier Communications (FTR)

Year Set	Actual Cost	2026 Cost	Per Foot Cost	Shared Cost*	2 Owners Shared \$	3 Owners Shared \$	4 Owners Shared \$	5 Owners Shared \$	6 Owners Shared \$	Pole Class
2026	3651	3651.000	66.382	2057.842	1028.921	685.947	514.461	411.568	342.974	
2025	3478	3338.880	60.707	1881.917	940.959	627.306	470.479	376.383	313.653	
2024	3144	2892.480	52.591	1630.321	815.161	543.440	407.580	326.064	271.720	
2023	3042	2676.960	48.672	1508.832	754.416	502.944	377.208	301.766	251.472	
2022	2959	2485.560	45.192	1400.952	700.476	466.984	350.238	280.190	233.492	
2021	2438	1950.400	35.462	1099.322	549.661	366.441	274.831	219.864	183.220	
2020	2439	1853.640	33.703	1044.793	522.397	348.264	261.198	208.959	174.132	
2019	2090	1504.800	27.360	848.160	424.080	282.720	212.040	169.632	141.360	
2018	2881	1959.080	35.620	1104.220	552.110	368.073	276.055	220.844	184.037	1
2018	2470	1679.600	30.538	946.678	473.339	315.559	236.670	189.336	157.780	3
2017	3229	2066.560	37.574	1164.794	582.397	388.265	291.199	232.959	194.132	2
2017	2887	1847.680	33.594	1041.414	520.707	347.138	260.354	208.283	173.569	3
2016	3168	1900.800	34.560	1071.360	535.680	357.120	267.840	214.272	178.560	2
2016	2826	1695.600	30.829	955.699	477.850	318.566	238.925	191.140	159.283	3
2015	0	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	
2014	2995	1557.400	28.316	877.796	438.898	292.599	219.449	175.559	146.299	
2013	0	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	
2012	0	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	
2011	0	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	

*Shared Costs are based on 31 feet of Common Area per Section 16 of the *Routine Handbook*.

**2026 STRUCTURAL VALUES WITH DEPRECIATION COSTS,
PER FOOT COSTS & SHARED COSTS
60' WOOD POLE - MULTIPLE CLASSES**

Frontier Communications (FTR)

Year Set	Actual Cost	2026 Cost	Per Foot Cost	Shared Cost*	2 Owners Shared \$	3 Owners Shared \$	4 Owners Shared \$	5 Owners Shared \$	6 Owners Shared \$	Pole Class
2026	3943	3943.000	65.717	2102.944	1051.472	700.981	525.736	420.589	350.491	
2025	3763	3612.480	60.208	1926.656	963.328	642.219	481.664	385.331	321.109	
2024	3744	3444.480	57.408	1837.056	918.528	612.352	459.264	367.411	306.176	
2023	3619	3184.720	53.079	1698.528	849.264	566.176	424.632	339.706	283.088	
2022	3484	2926.560	48.776	1560.832	780.416	520.277	390.208	312.166	260.139	
2021	0	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	
2020	2977	2262.520	37.709	1206.688	603.344	402.229	301.672	241.338	201.115	
2019	2628	1892.160	31.536	1009.152	504.576	336.384	252.288	201.830	168.192	
2018	3237	2201.160	36.686	1173.952	586.976	391.317	293.488	234.790	195.659	2
2018	3018	2052.240	34.204	1094.528	547.264	364.843	273.632	218.906	182.421	3
2017	3237	2071.680	34.528	1104.896	552.448	368.299	276.224	220.979	184.149	2
2017	3018	1931.520	32.192	1030.144	515.072	343.381	257.536	206.029	171.691	3
2016	3176	1905.600	31.760	1016.320	508.160	338.773	254.080	203.264	169.387	2
2016	2957	1774.200	29.570	946.240	473.120	315.413	236.560	189.248	157.707	3
2015	0	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	
2014	3197	1662.440	27.707	886.624	443.312	295.541	221.656	177.325	147.771	
2013	0	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	
2012	0	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	
2011	0	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	

*Shared Costs are based on 32 feet of Common Area per Section 16 of the *Routine Handbook*.

**2026 STRUCTURAL VALUES WITH DEPRECIATION COSTS,
PER FOOT COSTS & SHARED COSTS
65' WOOD POLE - MULTIPLE CLASSES**

Frontier Communications (FTR)

Year Set	Actual Cost	2026 Cost	Per Foot Cost	Shared Cost*	2 Owners Shared \$	3 Owners Shared \$	4 Owners Shared \$	5 Owners Shared \$	6 Owners Shared \$	Pole Class
2026	0	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	
2025	0	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	
2024	0	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	
2023	0	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	
2022	0	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	
2021	0	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	
2020	0	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	
2019	0	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	
2018	3011	2047.480	31.500	1008.000	504.000	336.000	252.000	201.600	168.000	
2017	3559	2277.760	35.042	1121.344	560.672	373.781	280.336	224.269	186.891	2
2017	3202	2049.280	31.527	1008.864	504.432	336.288	252.216	201.773	168.144	3
2016	3498	2098.800	32.289	1033.248	516.624	344.416	258.312	206.650	172.208	2
2016	3140	1884.000	28.985	927.520	463.760	309.173	231.880	185.504	154.587	3
2015	0	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	
2014	3505	1822.600	28.040	897.280	448.640	299.093	224.320	179.456	149.547	
2013	0	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	
2012	0	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	
2011	0	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	

*Shared Costs are based on 32 feet of Common Area per Section 16 of the *Routine Handbook*.

**2026 SALVAGE VALUES WITH DEPRECIATION COSTS,
PER FOOT COSTS & SHARED COSTS
25' WOOD POLE - MULTIPLE CLASSES**

Frontier Communications (FTR)

Year Set	Actual Cost	2026 Cost	Per Foot Cost	Shared Cost*	2 Owners Shared \$	3 Owners Shared \$	4 Owners Shared \$	5 Owners Shared \$	6 Owners Shared \$	Pole Class
2026	229	229.000	9.160	210.680	105.340	70.227	52.670	42.136	35.113	
2025	204	195.840	7.834	180.182	90.091	60.061	45.046	36.036	30.030	
2024	240	220.800	8.832	203.136	101.568	67.712	50.784	40.627	33.856	
2023	246	216.480	8.659	199.157	99.579	66.386	49.789	39.831	33.193	
2022	221	185.640	7.426	170.798	85.399	56.933	42.700	34.160	28.466	
2021	151	120.800	4.832	111.136	55.568	37.045	27.784	22.227	18.523	
2020	151	114.760	4.590	105.570	52.785	35.190	26.393	21.114	17.595	
2019	151	108.720	4.349	100.027	50.014	33.342	25.007	20.005	16.671	
2018	196	133.280	5.331	122.613	61.307	40.871	30.653	24.523	20.436	4
2018	151	102.680	4.107	94.461	47.231	31.487	23.615	18.892	15.744	5
2017	356	227.840	9.114	209.622	104.811	69.874	52.406	41.924	34.937	2
2017	297	190.080	7.603	174.869	87.435	58.290	43.717	34.974	29.145	3
2017	251	160.640	6.426	147.798	73.899	49.266	36.950	29.560	24.633	4
2017	220	140.800	5.632	129.536	64.768	43.179	32.384	25.907	21.589	5
2016	356	213.600	8.544	196.512	98.256	65.504	49.128	39.302	32.752	2
2016	297	178.200	7.128	163.944	81.972	54.648	40.986	32.789	27.324	3
2016	251	150.600	6.024	138.552	69.276	46.184	34.638	27.710	23.092	4
2016	220	132.000	5.280	121.440	60.720	40.480	30.360	24.288	20.240	5
2015	0	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	
2014	344	178.880	7.155	164.565	82.283	54.855	41.141	32.913	27.428	
2013	0	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	
2012	0	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	
2011	0	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	

*Shared Costs are based on 23 feet of Common Area per Section 16 of the *Routine Handbook*.

**2026 SALVAGE VALUES WITH DEPRECIATION COSTS,
PER FOOT COSTS & SHARED COSTS
30' WOOD POLE - MULTIPLE CLASSES**

Frontier Communications (FTR)

Year Set	Actual Cost	2026 Cost	Per Foot Cost	Shared Cost*	2 Owners Shared \$	3 Owners Shared \$	4 Owners Shared \$	5 Owners Shared \$	6 Owners Shared \$	Pole Class
2026	352	352.000	11.733	293.325	146.663	97.775	73.331	58.665	48.888	
2025	315	302.400	10.080	252.000	126.000	84.000	63.000	50.400	42.000	
2024	346	318.320	10.611	265.275	132.638	88.425	66.319	53.055	44.213	
2023	336	295.680	9.856	246.400	123.200	82.133	61.600	49.280	41.067	
2022	302	253.680	8.456	211.400	105.700	70.467	52.850	42.280	35.233	
2021	222	177.600	5.920	148.000	74.000	49.333	37.000	29.600	24.667	
2020	222	168.720	5.624	140.600	70.300	46.867	35.150	28.120	23.433	
2019	222	159.840	5.328	133.200	66.600	44.400	33.300	26.640	22.200	
2018	315	214.200	7.140	178.500	89.250	59.500	44.625	35.700	29.750	3
2018	265	180.200	6.007	150.175	75.088	50.058	37.544	30.035	25.029	4
2018	222	150.960	5.032	125.800	62.900	41.933	31.450	25.160	20.967	5
2017	474	303.360	10.112	252.800	126.400	84.267	63.200	50.560	42.133	2
2017	391	250.240	8.341	208.525	104.263	69.508	52.131	41.705	34.754	3
2017	344	220.160	7.339	183.475	91.738	61.158	45.869	36.695	30.579	4
2017	289	184.960	6.165	154.125	77.063	51.375	38.531	30.825	25.688	5
2016	474	284.400	9.480	237.000	118.500	79.000	59.250	47.400	39.500	2
2016	391	234.600	7.820	195.500	97.750	65.167	48.875	39.100	32.583	3
2016	344	206.400	6.880	172.000	86.000	57.333	43.000	34.400	28.667	4
2016	289	173.400	5.780	144.500	72.250	48.167	36.125	28.900	24.083	5
2015	0	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	
2014	457	237.640	7.921	198.025	99.013	66.008	49.506	39.605	33.004	
2013	0	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	
2012	0	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	
2010	0	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	

*Shared Costs are based on 25 feet of Common Area per Section 16 of the *Routine Handbook*.

**2026 SALVAGE VALUES WITH DEPRECIATION COSTS,
PER FOOT COSTS & SHARED COSTS
35' WOOD POLE - MULTIPLE CLASSES**

Frontier Communications (FTR)

Year Set	Actual Cost	2026 Cost	Per Foot Cost	Shared Cost*	2 Owners Shared \$	3 Owners Shared \$	4 Owners Shared \$	5 Owners Shared \$	6 Owners Shared \$	Pole Class
2026	423	423.000	12.086	350.494	175.247	116.831	87.624	70.099	58.416	
2025	394	378.240	10.807	313.403	156.702	104.468	78.351	62.681	52.234	
2024	444	408.480	11.671	338.459	169.230	112.820	84.615	67.692	56.410	
2023	420	369.600	10.560	306.240	153.120	102.080	76.560	61.248	51.040	
2022	378	317.520	9.072	263.088	131.544	87.696	65.772	52.618	43.848	
2021	344	275.200	7.863	228.027	114.014	76.009	57.007	45.605	38.005	
2020	252	191.520	5.472	158.688	79.344	52.896	39.672	31.738	26.448	
2019	252	181.440	5.184	150.336	75.168	50.112	37.584	30.067	25.056	
2018	344	233.920	6.683	193.807	96.904	64.602	48.452	38.761	32.301	2
2018	270	183.600	5.246	152.134	76.067	50.711	38.034	30.427	25.356	3
2018	344	233.920	6.683	193.807	96.904	64.602	48.452	38.761	32.301	4
2018	252	171.360	4.896	141.984	70.992	47.328	35.496	28.397	23.664	5
2017	569	364.160	10.405	301.745	150.873	100.582	75.436	60.349	50.291	2
2017	487	311.680	8.905	258.245	129.123	86.082	64.561	51.649	43.041	3
2017	441	282.240	8.064	233.856	116.928	77.952	58.464	46.771	38.976	4
2017	336	215.040	6.144	178.176	89.088	59.392	44.544	35.635	29.696	5
2016	569	341.400	9.754	282.866	141.433	94.289	70.717	56.573	47.144	2
2016	487	292.200	8.349	242.121	121.061	80.707	60.530	48.424	40.354	3
2016	441	264.600	7.560	219.240	109.620	73.080	54.810	43.848	36.540	4
2016	336	201.600	5.760	167.040	83.520	55.680	41.760	33.408	27.840	5
2015	0	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	
2014	572	297.440	8.498	246.442	123.221	82.147	61.611	49.288	41.074	
2013	0	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	
2012	0	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	
2011	0	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	

*Shared Costs are based on 29 feet of Common Area per Section 16 of the *Routine Handbook*.

**2026 SALVAGE VALUES WITH DEPRECIATION COSTS,
PER FOOT COSTS & SHARED COSTS
40' WOOD POLE - MULTIPLE CLASSES**

Frontier Communications (FTR)

Year Set	Actual Cost	2026 Cost	Per Foot Cost	Shared Cost*	2 Owners Shared \$	3 Owners Shared \$	4 Owners Shared \$	5 Owners Shared \$	6 Owners Shared \$	Pole Class
2026	526	526.000	13.150	394.500	197.250	131.500	98.625	78.900	65.750	
2025	487	467.520	11.688	350.640	175.320	116.880	87.660	70.128	58.440	
2024	533	490.360	12.259	367.770	183.885	122.590	91.943	73.554	61.295	
2023	507	446.160	11.154	334.620	167.310	111.540	83.655	66.924	55.770	
2022	461	387.240	9.681	290.430	145.215	96.810	72.608	58.086	48.405	
2021	422	337.600	8.440	253.200	126.600	84.400	63.300	50.640	42.200	
2020	358	272.080	6.802	204.060	102.030	68.020	51.015	40.812	34.010	
2019	358	257.760	6.444	193.320	96.660	64.440	48.330	38.664	32.220	
2018	475	323.000	8.075	242.250	121.125	80.750	60.563	48.450	40.375	2
2018	487	331.160	8.279	248.370	124.185	82.790	62.093	49.674	41.395	3
2018	422	286.960	7.174	215.220	107.610	71.740	53.805	43.044	35.870	4
2018	358	243.440	6.086	182.580	91.290	60.860	45.645	36.516	30.430	5
2017	712	455.680	11.392	341.760	170.880	113.920	85.440	68.352	56.960	2
2017	617	394.880	9.872	296.160	148.080	98.720	74.040	59.232	49.360	3
2017	553	353.920	8.848	265.440	132.720	88.480	66.360	53.088	44.240	4
2017	450	288.000	7.200	216.000	108.000	72.000	54.000	43.200	36.000	5
2016	712	427.200	10.680	320.400	160.200	106.800	80.100	64.080	53.400	2
2016	617	370.200	9.255	277.650	138.825	92.550	69.413	55.530	46.275	3
2016	553	331.800	8.295	248.850	124.425	82.950	62.213	49.770	41.475	4
2016	450	270.000	6.750	202.500	101.250	67.500	50.625	40.500	33.750	5
2015	0	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	
2014	696	361.920	9.048	271.440	135.720	90.480	67.860	54.288	45.240	
2013	0	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	
2012	0	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	
2011	0	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	

*Shared Costs are based on 30 feet of Common Area per Section 16 of the *Routine Handbook*.

**2026 SALVAGE VALUES WITH DEPRECIATION COSTS,
PER FOOT COSTS & SHARED COSTS
45' WOOD POLE - MULTIPLE CLASSES**

Frontier Communications (FTR)

Year Set	Actual Cost	2026 Cost	Per Foot Cost	Shared Cost*	2 Owners Shared \$	3 Owners Shared \$	4 Owners Shared \$	5 Owners Shared \$	6 Owners Shared \$	Pole Class
2026	610	610.000	13.556	406.680	203.340	135.560	101.670	81.336	67.780	
2025	580	556.800	12.373	371.190	185.595	123.730	92.798	74.238	61.865	
2024	731	672.520	14.945	448.350	224.175	149.450	112.088	89.670	74.725	
2023	610	536.800	11.929	357.870	178.935	119.290	89.468	71.574	59.645	
2022	550	462.000	10.267	308.010	154.005	102.670	77.003	61.602	51.335	
2021	442	353.600	7.858	235.740	117.870	78.580	58.935	47.148	39.290	
2020	441	335.160	7.448	223.440	111.720	74.480	55.860	44.688	37.240	
2019	441	317.520	7.056	211.680	105.840	70.560	52.920	42.336	35.280	
2018	442	300.560	6.679	200.370	100.185	66.790	50.093	40.074	33.395	3
2018	500	340.000	7.556	226.680	113.340	75.560	56.670	45.336	37.780	4
2018	441	299.880	6.664	199.920	99.960	66.640	49.980	39.984	33.320	5
2017	868	555.520	12.345	370.350	185.175	123.450	92.588	74.070	61.725	2
2017	800	512.000	11.378	341.340	170.670	113.780	85.335	68.268	56.890	3
2017	643	411.520	9.145	274.350	137.175	91.450	68.588	54.870	45.725	4
2017	560	358.400	7.964	238.920	119.460	79.640	59.730	47.784	39.820	5
2016	868	520.800	11.573	347.190	173.595	115.730	86.798	69.438	57.865	2
2016	800	480.000	10.667	320.010	160.005	106.670	80.003	64.002	53.335	3
2016	643	385.800	8.573	257.190	128.595	85.730	64.298	51.438	42.865	4
2016	560	336.000	7.467	224.010	112.005	74.670	56.003	44.802	37.335	5
2015	0	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	
2014	871	452.920	10.065	301.950	150.975	100.650	75.488	60.390	50.325	
2013	0	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	
2012	0	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	
2010	0	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	

*Shared Costs are based on 30 feet of Common Area per Section 16 of the *Routine Handbook*.

**2026 SALVAGE VALUES WITH DEPRECIATION COSTS,
PER FOOT COSTS & SHARED COSTS
50' WOOD POLE - MULTIPLE CLASSES**

Frontier Communications (FTR)

Year Set	Actual Cost	2026 Cost	Per Foot Cost	Shared Cost*	2 Owners Shared \$	3 Owners Shared \$	4 Owners Shared \$	5 Owners Shared \$	6 Owners Shared \$	Pole Class
2026	667	667.000	13.340	413.540	206.770	137.847	103.385	82.708	68.923	
2025	652	625.920	12.518	388.058	194.029	129.353	97.015	77.612	64.676	
2024	735	676.200	13.524	419.244	209.622	139.748	104.811	83.849	69.874	
2023	699	615.120	12.302	381.362	190.681	127.121	95.341	76.272	63.560	
2022	635	533.400	10.668	330.708	165.354	110.236	82.677	66.142	55.118	
2021	457	365.600	7.312	226.672	113.336	75.557	56.668	45.334	37.779	
2020	682	518.320	10.366	321.346	160.673	107.115	80.337	64.269	53.558	
2019	682	491.040	9.821	304.451	152.226	101.484	76.113	60.890	50.742	
2018	457	310.760	6.215	192.665	96.333	64.222	48.166	38.533	32.111	3
2018	682	463.760	9.275	287.525	143.763	95.842	71.881	57.505	47.921	4
2017	1238	792.320	15.846	491.226	245.613	163.742	122.807	98.245	81.871	2
2017	873	558.720	11.174	346.394	173.197	115.465	86.599	69.279	57.732	3
2017	749	479.360	9.587	297.197	148.599	99.066	74.299	59.439	49.533	4
2016	1238	742.800	14.856	460.536	230.268	153.512	115.134	92.107	76.756	2
2016	873	523.800	10.476	324.756	162.378	108.252	81.189	64.951	54.126	3
2016	749	449.400	8.988	278.628	139.314	92.876	69.657	55.726	46.438	4
2015	0	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	
2014	1074	558.480	11.170	346.270	173.135	115.423	86.568	69.254	57.712	
2013	0	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	
2012	0	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	
2011	0	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	

*Shared Costs are based on 31 feet of Common Area per Section 16 of the *Routine Handbook*.

**2026 SALVAGE VALUES WITH DEPRECIATION COSTS,
PER FOOT COSTS & SHARED COSTS
55' WOOD POLE - MULTIPLE CLASSES**

Frontier Communications (FTR)

Year Set	Actual Cost	2026 Cost	Per Foot Cost	Shared Cost*	2 Owners Shared \$	3 Owners Shared \$	4 Owners Shared \$	5 Owners Shared \$	6 Owners Shared \$	Pole Class
2026	885	885.000	16.091	498.821	249.411	166.274	124.705	99.764	83.137	
2025	768	737.280	13.405	415.555	207.778	138.518	103.889	83.111	69.259	
2024	799	735.080	13.365	414.315	207.158	138.105	103.579	82.863	69.053	
2023	799	703.120	12.784	396.304	198.152	132.101	99.076	79.261	66.051	
2022	726	609.840	11.088	343.728	171.864	114.576	85.932	68.746	57.288	
2021	612	489.600	8.902	275.962	137.981	91.987	68.991	55.192	45.994	
2020	612	465.120	8.457	262.167	131.084	87.389	65.542	52.433	43.695	
2019	612	440.640	8.012	248.372	124.186	82.791	62.093	49.674	41.395	
2018	1011	687.480	12.500	387.500	193.750	129.167	96.875	77.500	64.583	1
2018	612	416.160	7.567	234.577	117.289	78.192	58.644	46.915	39.096	3
2017	1359	869.760	15.814	490.234	245.117	163.411	122.559	98.047	81.706	2
2017	1029	658.560	11.974	371.194	185.597	123.731	92.799	74.239	61.866	3
2016	1359	815.400	14.825	459.575	229.788	153.192	114.894	91.915	76.596	2
2016	1029	617.400	11.225	347.975	173.988	115.992	86.994	69.595	57.996	3
2015	0	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	
2014	1341	697.320	12.679	393.049	196.525	131.016	98.262	78.610	65.508	
2013	0	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	
2012	0	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	
2011	0	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	

*Shared Costs are based on 31 feet of Common Area per Section 16 of the *Routine Handbook*.

**2026 SALVAGE VALUES WITH DEPRECIATION COSTS,
PER FOOT COSTS & SHARED COSTS
60' WOOD POLE - MULTIPLE CLASSES**

Frontier Communications (FTR)

Year Set	Actual Cost	2026 Cost	Per Foot Cost	Shared Cost*	2 Owners Shared \$	3 Owners Shared \$	4 Owners Shared \$	5 Owners Shared \$	6 Owners Shared \$	Pole Class
2026	1177	1177.000	19.617	627.744	313.872	209.248	156.936	125.549	104.624	
2025	1053	1010.880	16.848	539.136	269.568	179.712	134.784	107.827	89.856	
2024	1399	1287.080	21.451	686.432	343.216	228.811	171.608	137.286	114.405	
2023	1376	1210.880	20.181	645.792	322.896	215.264	161.448	129.158	107.632	
2022	1251	1050.840	17.514	560.448	280.224	186.816	140.112	112.090	93.408	
2021	0	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	
2020	1150	874.000	14.567	466.144	233.072	155.381	116.536	93.229	77.691	
2019	1150	828.000	13.800	441.600	220.800	147.200	110.400	88.320	73.600	
2018	1351	918.680	15.311	489.952	244.976	163.317	122.488	97.990	81.659	2
2018	1150	782.000	13.033	417.056	208.528	139.019	104.264	83.411	69.509	3
2017	1351	864.640	14.411	461.152	230.576	153.717	115.288	92.230	76.859	2
2017	1150	736.000	12.267	392.544	196.272	130.848	98.136	78.509	65.424	3
2016	1351	810.600	13.510	432.320	216.160	144.107	108.080	86.464	72.053	2
2016	1150	690.000	11.500	368.000	184.000	122.667	92.000	73.600	61.333	3
2015	0	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	
2014	1528	794.560	13.243	423.776	211.888	141.259	105.944	84.755	70.629	
2013	0	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	
2012	0	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	
2011	0	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	

*Shared Costs are based on 32 feet of Common Area per Section 16 of the *Routine Handbook*.

**2026 SALVAGE VALUES WITH DEPRECIATION COSTS,
PER FOOT COSTS & SHARED COSTS
65' WOOD POLE - MULTIPLE CLASSES**

Frontier Communications (FTR)

Year Set	Actual Cost	2026 Cost	Per Foot Cost	Shared Cost*	2 Owners Shared \$	3 Owners Shared \$	4 Owners Shared \$	5 Owners Shared \$	6 Owners Shared \$	Pole Class
2026	0	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	
2025	0	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	
2024	0	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	
2023	0	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	
2022	0	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	
2021	0	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	
2020	0	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	
2019	0	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	
2018	1100	748.000	11.508	368.256	184.128	122.752	92.064	73.651	61.376	
2017	1648	1054.720	16.226	519.232	259.616	173.077	129.808	103.846	86.539	2
2017	1319	844.160	12.987	415.584	207.792	138.528	103.896	83.117	69.264	3
2016	1648	988.800	15.212	486.784	243.392	162.261	121.696	97.357	81.131	2
2016	1319	791.400	12.175	389.600	194.800	129.867	97.400	77.920	64.933	3
2015	0	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	
2014	1813	942.760	14.504	464.128	232.064	154.709	116.032	92.826	77.355	
2013	0	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	
2012	0	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	
2011	0	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	

*Shared Costs are based on 32 feet of Common Area per Section 16 of the *Routine Handbook*.