

ORANGE AND ROCKLAND UTILITIES, INC.**Calculation of Wireless Pole Attachment Rate, Year 2018 Data****Formula:**

$$\text{Maximum Rate per pole} = \frac{\text{Space Occupied per Attachment}}{\text{Usable space}} \times \frac{\text{Net Pole Investment}}{\text{Total Number of Poles}} \times 0.85 \times \text{Carrying Charge Rate}$$

Where:

Space occupied per Attachment

Usable Space per Pole

And:

Gross pole investment, Account 364

Less Accumulated Depreciation, Account 364

Less ADIT, Account 364, poles

Net Pole Investment

Number of Poles

Net Pole Investment / Number of Poles

Constant, percent of pole costs excluding
electric appurtenances, (FCC default, 15%)

Carrying Charge

WIRELESS POLE ATTACHMENT RATE

2018 Data	OR Sources
1	foot
13.5	feet
167,277,315	Annual Report, page 207, line 64, col g
66,432,880	Depreciation Report
29,513,745	page 4
71,330,690	
96,952	
735.73	
85.00%	
43.23%	page 3
\$20.03	

ORANGE AND ROCKLAND UTILITIES, INC.**Calculation of Wireless Pole Attachment Rate, Year 2018 Data**

<u>A&G Element</u>	<u>2018 Data</u>	<u>OR Sources</u>
Total A&G less 18a expenses	37,430,683	Annual Report, page 323, line 197, col b less 18a
Gross Plant Inv	1,381,001,981	Annual Report, page 200, line 8, col c
Depreciation, Account 108	455,061,447	Annual Report, page 219, line 19, col c
ADIT (plant)	243,658,502	page 4
A&G Element =	5.49%	
<u>Maintenance Element</u>		
Account 593	25,939,798	Annual Report, page 322, line 149, col b
Book Cost 364	167,277,315	Annual Report, page 207, line 64, col g
Book Cost 365	195,737,989	Annual Report, page 207, line 65, col g
Book Cost 369	40,905,244	Annual Report, page 207, line 69, col g
Depreciation of 364	66,432,880	Depreciation Report
Depreciation of 365	56,511,418	Depreciation Report
Depreciation of 369	22,606,054	Depreciation Report
ADIT of 364	29,513,745	page 4
ADIT of 365	34,535,233	page 4
ADIT of 369	7,217,159	page 4
Maintenance Element =	13.86%	
<u>Depreciation Element</u>		
Gross Pole Inv, Account 364	167,277,315	Annual Report, page 207, line 64, col g
Net Pole Investment	71,330,690	See p. 1
Depreciation Rate	3.17%	Annual Report, page 337, line 26, col e
Depreciation Element =	7.43%	

ORANGE AND ROCKLAND UTILITIES, INC.**Calculation of Wireless Pole Attachment Rate, Year 2018 Data**

<u>Taxes Element</u>	2018 Data	OR Sources
Account 408.1	80,921,523	Annual Report, page 114, line 14, col c
	3,264,654	Annual Report, page 114, line 15, col c
	<u>2,668,479</u>	Annual Report, page 114, line 16, col c
Account 409.1	5,933,133	Annual Report, page 114, lines 15 and 16, col c
Account 410.1	145,885,361	Annual Report, page 114, line 17, col c
Account 411.4	-2,601	Annual Report, page 114, line 19, col c
Account 411.1	133,995,042	Annual Report, page 114, line 18, col c
Gross Plant Inv	2,460,747,029	Annual Report, page 200, line 8, col b
Depreciation	831,190,207	Annual Report, page 200, line 22, col b
ADIT (plant)	386,974,989	page 4

Formula = $\frac{(\text{Account 408.1} + \text{409.1} + \text{410.1} + \text{411.4} - \text{411.1})}{(\text{Gross Plant Inv} - \text{Depreciation} - \text{ADIT(plant)})}$

Taxes Element = 7.95%

Rate of Return
default

8.50%

A&G Element = 5.49%
Maintenance Element = 13.86%
Depreciation Element = 7.43%
Taxes Element = 7.95%
Rate of Return Element = 8.50%

Carrying Charge = 43.23%

ORANGE AND ROCKLAND UTILITIES, INC.**Calculation of ADIT (plant), and ADIT (poles)**Accounts used in calculations

Pole Inv 364

Pole Inv 365

Pole Inv 369

Total Gross Plant Investment

2018 DataADIT (plant)Total Plant

301,266,201 Page 275, line 5, Acct. 282, col k

275,509,457 Page 234, line 18, Acct. 190, col c

0 Page 273, Acct. 281

222,467,715 Page 277, line 19, Acct 283, col k

138,750,530 Excess ADIT

386,974,989

523,733,916 Page 113, lines 62-64, Acct.281-3, col c

275,509,457 Page 111, line 82, Acct. 190, col c

138,750,530

386,974,989

2018 Data	OR Sources
167,277,315	Annual Report, page 207, line 64, col g
195,737,989	Annual Report, page 207, line 65, col g
40,905,244	Annual Report, page 207, line 69, col g
1,381,001,981	Annual Report, page 200, line 8, col c
187,947,809	Annual Report, p. 275, line 2, col k
185,358,503	Annual Report, p. 234, line 8, col c
0	Annual Report, p. 273
158,078,509	Annual Report, p. 277, line 9, col k
82,990,687	
243,658,502	

ADIT (poles), Account 364

ADIT component = { Gross Investment PSC 364 / Total Gross Plant elec} x Total ADIT (plant)

Total ADIT (plant)	243,658,502
364 (Poles) Investment / Gross Plant Investment	12.11%
ADIT of 364 (poles)	29,513,745

ADIT (poles), Account 365

ADIT component = { Gross Investment PSC 365 / Total Gross Plant elec} x Total ADIT (plant)

Total ADIT (plant)	243,658,502
365 Investment / Gross Plant Investment	14.17%
ADIT of 365	34,535,233

ADIT (poles), Account 369

ADIT component = { Gross Investment PSC 369 / Total Gross Plant elec} x Total ADIT (plant)

Total ADIT (plant)	243,658,502
369 Overhead Investment / Gross Plant Investment	2.96%
ADIT of 369	7,217,159

71,266,137
29.25%