

Consolidated Edison of New York Inc.

Calculation of Wireless Pole Attachment Rate, Year 2018 Data

Formula:

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

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	<u>CECONY Sources</u>
1	foot
13.5	feet
\$601,484,519	Annual Report page 207, line 64, col g
213,291,334	Depreciation Report
128,102,875	page 4
\$260,090,310	
188,355	
\$1,380.85	
85.00%	
37.26%	page 3
\$32.39	

Consolidated Edison of New York Inc.**Calculation of Wireless Pole Attachment Rate, Year 2018 Data**

<u>A&G Element</u>	<u>2018 Data</u>	<u>CECONY Sources</u>
Total A&G	341,463,170	Annual Report, page 323, line 197, col b
Gross Plant Inv	28,364,162,318	Annual Report, page 200, line 8, col c
Depreciation, Account 108	6,521,608,463	Annual Report, page 219, line 19, col c
ADIT (plant)	6,040,938,103	page 4
A&G Element =	2.16%	
<u>Maintenance Element</u>		
Account 593	81,811,468	Annual Report, page 322, line 149, col b
Book Cost 364	601,484,519	Annual Report, page 207, line 64, col g
Book Cost 365	1,028,711,896	Annual Report, page 207, line 65, col g
Book Cost 369	207,656,688	Depreciation Report
Depreciation of 364	213,291,334	Depreciation Report
Depreciation of 365	252,785,756	Depreciation Report
Depreciation of 369	98,289,013	Depreciation Report
ADIT of 364	128,102,875	page 4
ADIT of 365	219,092,840	page 4
ADIT of 369	44,226,273	page 4
Maintenance Element =	9.27%	
<u>Depreciation Element</u>		
Gross Pole Inv, Account 364	601,484,519	Annual Report, page 207, line 64, col g
Net Pole Investment	260,090,310	See p. 1
Depreciation Rate	3.15%	Annual Report, page 337, line 38, col e
Depreciation Element =	7.28%	

Consolidated Edison of New York Inc.**Calculation of Wireless Pole Attachment Rate, Year 2018 Data**

<u>Taxes Element</u>	2018 Data	CECONY Sources
Account 408.1	2,155,931,015	Annual Report, page 114, line 14, col c
	(44,221,054)	Annual Report, page 114, line 15, col c
	5,381,165	Annual Report, page 114, line 16, col c
Account 409.1	(38,839,889)	Annual Report, page 114, lines 15 and 16, col c
Account 410.1	2,796,569,039	Annual Report, page 114, line 17, col c
Account 411.4	(3,432,795)	Annual Report, page 114, line 19, col c
Account 411.1	2,426,081,514	Annual Report, page 114, line 18, col c
Gross Plant Inv	42,078,496,194	Annual Report, page 200, line 8, col b
Depreciation	9,708,494,643	Annual Report, page 200, line 22, col b
ADIT (plant)	8,233,473,312	page 4

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

Taxes Element = 10.29%

Rate of Return
default 8.26%

A&G Element = 2.16%
Maintenance Element = 9.27%
Depreciation Element = 7.28%
Taxes Element = 10.29%
Rate of Return Element = 8.26%

Carrying Charge = 37.26%

Consolidated Edison of New York 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

Acct 282 5,765,307,750 Page 275, line 5, col k
Acct 190 1,647,381,427 Page 234, line 18, col c
Acct 281 0 Page 273
Acct 283 1,596,939,033 Page 277, line 19, col k
Acct 254 2,518,607,956 Excess Deferred IT, Tax Dept Report
8,233,473,312

7,362,246,783 Page 113, lines 62-64, Acct.281-3, col c
1,647,381,427 Page 111, line 82, Acct. 190, col c
2,518,607,956 Excess Deferred IT, Tax Dept
8,233,473,312

2018 Data	CECONY Sources
601,484,519	Annual Report, page 207, line 64, col g
1,028,711,896	Annual Report, page 207, line 65, col g
207,656,688	Depreciation Report
28,364,162,318	Annual Report, page 200, line 8, col c
4,181,080,502	Annual Report, p. 275, line 2, col k
1,095,651,998	Annual Report, p. 234, line 8, col c
0	Annual Report, p. 273
1,191,580,603	Annual Report, p. 277, line 9, col k
1,763,928,996	Excess Deferred IT, Tax Dept
6,040,938,103	

ADIT (poles), Account 364

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

Total ADIT (plant) 6,040,938,103
364 (Poles) Investment / Gross Plant Investment 2.12%
ADIT of 364 (poles) 128,102,875

ADIT (poles), Account 365

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

Total ADIT (plant) 6,040,938,103
365 Investment / Gross Plant Investment 3.63%
ADIT of 365 219,092,840

ADIT (poles), Account 369

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

Total ADIT (plant) 6,040,938,103
369 Overhead Investment / Gross Plant Investment 0.73%
ADIT of 369 44,226,273

391,421,988
6.48%

I.	CECONY FERC Form No. 1	2018 Data			
		Page	Line	Column	Amount
1	Acct. 190-Accumulated Deferred Income Taxes	111	82	c	1,647,381,427
	Excess Deferred Income Taxes - All (Note A)	Tax Report			2,518,607,956
	Excess Deferred Income Taxes - Electric (Note A)	Tax Report			1,763,928,996
	Acct. 281 - Accumulated Deferred Income Taxes	113	62	c	0
	Acct. 282 - Accumulated Deferred Income Taxes	113	63	c	5,765,307,750
	Acct. 283 - Accumulated Deferred Income Taxes	113	64	c	1,596,939,033
2	Acct. 281-283 - Accumulated Deferred Income Taxes	113	62-64	c	7,362,246,783
3	Acct. 408.1-Taxes Other Than Income Taxes	114	14	c	2,155,931,015
4	Acct. 409.1-Income Taxes - Federal	114	15	c	(44,221,054)
5	Acct. 409.1-Income Taxes - Other	114	16	c	5,381,165
6	Acct. 410.1-Provision for Deferred Income Taxes	114	17	c	2,796,569,039
7	Acct. 411.1-Provision for Deferred Income Taxes-Cr.	114	18	c	2,426,081,514
8	Acct. 411.4-Investment Tax Credit Adj.	114	19	c	(3,432,795)
9	Gross Utility Plant in Service	200	8	b	42,078,496,194
10	Gross Electric Plant in Service	200	8	c	28,364,162,318
11	Gross Utility Plant in Service-Accum. Depr.	200	22	b	9,708,494,643
12	Acct. 364-Asset (Poles, Towers, and Fixtures)	207	64	g	601,484,519
13	Acct. 365-Asset (Overhead Conductors and Devices)	207	65	g	1,028,711,896
14	Gross Electric Plant in Service-Accum. Depr.	219	19	c	6,521,608,463
15	Acct. 190-Gross Electric	234	8	c	1,095,651,998
16	Acct. 190-Gross Utility	234	18	c	1,647,381,427
17	Acct. 281-Gross Electric	273			0
18	Acct. 281-Gross Utility	273			0
19	Acct. 282-Gross Electric	275	2	k	4,181,080,502
20	Acct. 282-Gross Utility	275	5	k	5,765,307,750
21	Acct. 283-Gross Electric	277	9	k	1,191,580,603
22	Acct. 283-Gross Utility	277	19	k	1,596,939,033
23	Acct. 593-Maintenance of Overhead Lines	322	149	b	81,811,468
24	Total Gen. & Adm.-Electric	323	197	b	656,545,197
	18A Expenses	351	5	h, k	3,597,666
	SBC, RPS and EEPS Expenses (Note B)	Accounting Report			311,484,361
24*	Total Gen. & Adm.-Electric excluding 18A, SBC, RPS and EEPS Expenses	323	197	b	341,463,170
25	Acct. 364 Depreciation Rate	337	38	e	3.15%
II.	Depreciation Report (Power Plant)				
26	Acct. 364-Accum. Depr. (Poles, Towers and Fixtures) (Note C)				213,291,334.25
27	Acct. 365-Accum. Depr. (Overhead Conductor and Devices) (Note C)				252,785,755.73
28	Acct. 369-Accum. Depr. (Overhead Services) (Note C)				98,289,012.68
29	Acct. 369 Asset (Overhead Services) (Note D)				207,656,687.85
III.	Others				
30	Number of Poles (Note E)				188,355
31	Rate of Return (Note F)				8.26%