

**Consolidated Edison Company of New York Inc.****Calculation of Pole Attachment Rate, Year 2022 Data****Formula:**

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

**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

**NEW POLE ATTACHMENT RATE**

| <b>2022 Data</b> | <b><u>CECONY Sources</u></b>           |
|------------------|--|
| 1                | foot                                   |
| 13.5             | feet                                   |
| \$738,395,942    | Annual Report page 207, line 64, col g |
| 252,173,936      | Depreciation Report                    |
| 140,597,572      | page 4                                 |
| \$345,624,434    |  |
| 190,933          |  |
| \$1,810.19       |  |
| 85.00%           |  |
| 35.29%           | page 3                                 |
| <b>\$40.22</b>   |  |

**Consolidated Edison Company of New York Inc.****Calculation of Pole Attachment Rate, Year 2022 Data**

| <u>A&amp;G Element</u>      | <u>2022 Data</u> | <u>CECONY Sources</u>                    |
|-----------------------------|------------------|--|
| Total A&G                   | 603,242,317      | Annual Report, page 323, line 197, col b |
| Gross Plant Inv             | 34,150,184,069   | Annual Report, page 200, line 8, col c   |
| Depreciation, Account 108   | 8,385,075,157    | Annual Report, page 219, line 19, col c  |
| ADIT (plant)                | 6,502,518,078    | page 4                                   |
| A&G Element =               | 3.13%            |  |
| <u>Maintenance Element</u>  |                  |  |
| Account 593                 | 86,818,195       | Annual Report, page 322, line 149, col b |
| Book Cost 364               | 738,395,942      | Annual Report, page 207, line 66, col g  |
| Book Cost 365               | 1,335,085,225    | Annual Report, page 207, line 67, col g  |
| Book Cost 369               | 277,411,373      | Depreciation Report                      |
| Depreciation of 364         | 252,173,936      | Depreciation Report                      |
| Depreciation of 365         | 314,466,201      | Depreciation Report                      |
| Depreciation of 369         | 125,481,822      | Depreciation Report                      |
| ADIT of 364                 | 140,597,572      | page 4                                   |
| ADIT of 365                 | 254,212,856      | page 4                                   |
| ADIT of 369                 | 52,821,750       | page 4                                   |
| Maintenance Element =       | 7.17%            |  |
| <u>Depreciation Element</u> |                  |  |
| Gross Pole Inv, Account 364 | 738,395,942      | Annual Report, page 207, line 66, col g  |
| Net Pole Investment         | 345,624,434      | See p. 1                                 |
| Depreciation Rate           | 3.23%            | Annual Report, page 337, line 38, col e  |
| Depreciation Element =      | 6.90%            |  |

**Consolidated Edison Company of New York Inc.****Calculation of Pole Attachment Rate, Year 2022 Data**

| <u>Taxes Element</u> | <u>2022 Data</u> | <u>CECONY Sources</u>                           |
|----------------------|------------------|---|
| Account 408.1        | 2,887,245,595    | Annual Report, page 114, line 14, col c         |
|                      | 158,394,081      | Annual Report, page 114, line 15, col c         |
|                      | 512,989          | Annual Report, page 114, line 16, col c         |
| Account 409.1        | 158,907,070      | Annual Report, page 114, lines 15 and 16, col c |
| Account 410.1        | 4,250,013,107    | Annual Report, page 114, line 17, col c         |
| Account 411.4        | (2,151,405)      | Annual Report, page 114, line 19, col c         |
| Account 411.1        | 4,146,019,499    | Annual Report, page 114, line 18, col c         |
| Gross Plant Inv      | 53,587,839,314   | Annual Report, page 200, line 8, col b          |
| Depreciation         | 12,974,737,096   | Annual Report, page 200, line 22, col b         |
| ADIT (plant)         | 9,101,168,913    | 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 = 9.99%

Rate of Return  
default 8.10%

A&G Element = 3.13%  
Maintenance Element = 7.17%  
Depreciation Element = 6.90%  
Taxes Element = 9.99%  
Rate of Return Element = 8.10%

**Carrying Charge = 35.29%**

**Consolidated Edison Company 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

**2022 Data**ADIT (plant)Total Plant

Acct 282 6,624,471,296 Page 275, line 5, col k  
Acct 190 2,432,366,354 Page 234, line 18, col c  
Acct 281 0 Page 273  
Acct 283 2,938,838,313 Page 277, line 19, col k  
Acct 254 1,970,225,658 Excess Deferred IT, Tax Dept Report  
9,101,168,913  
  
9,563,309,609 Page 113, lines 62-64, Acct.281-3, col c  
2,432,366,354 Page 111, line 82, Acct. 190, col c  
1,970,225,658 Excess Deferred IT, Tax Dept  
9,101,168,913

| 2022 Data      | CECONY Sources                          |
|----------------|---|
| 738,395,942    | Annual Report, page 207, line 66, col g |
| 1,335,085,225  | Annual Report, page 207, line 67, col g |
| 277,411,373    | Depreciation Report                     |
| 34,150,184,069 | Annual Report, page 200, line 8, col c  |
| 4,772,243,708  | Annual Report, p. 275, line 2, col k    |
| 1,715,052,107  | Annual Report, p. 234, line 8, col c    |
| 0              | Annual Report, p. 273                   |
| 2,138,997,797  | Annual Report, p. 277, line 9, col k    |
| 1,306,328,680  | Excess Deferred IT, Tax Dept            |
| 6,502,518,078  |   |

ADIT (poles), Account 364

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

Total ADIT (plant) 6,502,518,078  
364 (Poles) Investment / Gross Plant Investment 2.16%  
**ADIT of 364 (poles) 140,597,572**

ADIT (poles), Account 365

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

Total ADIT (plant) 6,502,518,078  
365 Investment / Gross Plant Investment 3.91%  
**ADIT of 365 254,212,856**

ADIT (poles), Account 369

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

Total ADIT (plant) 6,502,518,078  
369 Overhead Investment / Gross Plant Investment 0.81%  
**ADIT of 369 52,821,750**

447,632,178  
6.88%

**Consolidated Edison Company of New York Inc.**

| I.                                    |  | CECONY FERC Form No. 1    |      | 2022 Data |                |
|---------------------------------------|--|---------------------------|------|-----------|----------------|
|                                       | Item   | Page                      | Line | Column    | Amount         |
| 1                                     | Acct. 190-Accumulated Deferred Income Taxes                          | 111                       | 72   | d         | 2,432,366,354  |
|                                       | Excess Deferred Income Taxes - All (Note A)                          | Tax Report via Email      |      |           | 1,970,225,658  |
|                                       | Excess Deferred Income Taxes - Electric (Note A)                     | Tax Report via Email      |      |           | 1,306,328,680  |
|                                       | Acct. 281 - Accumulated Deferred Income Taxes                        |                           | 0    | 0         | 0              |
|                                       | Acct. 282 - Accumulated Deferred Income Taxes (Note G)               | 112-113                   | 63   |           | 6,624,471,296  |
|                                       | Acct. 283 - Accumulated Deferred Income Taxes (Note G)               | 112-113                   | 64   |           | 2,938,838,313  |
| 2                                     | Acct. 281-283 - Accumulated Deferred Income Taxes                    | 113                       | 61   | d         | 9,563,309,609  |
| 3                                     | Acct. 408.1-Taxes Other Than Income Taxes                            | 114                       | 14   | c         | 2,887,245,595  |
| 4                                     | Acct. 409.1-Income Taxes - Federal                                   | 114                       | 15   | c         | 158,394,081    |
| 5                                     | Acct. 409.1-Income Taxes - Other                                     | 114                       | 16   | c         | 512,989        |
| 6                                     | Acct. 410.1-Provision for Deferred Income Taxes                      | 114                       | 17   | c         | 4,250,013,107  |
| 7                                     | Acct. 411.1-Provision for Deferred Income Taxes-Cr.                  | 114                       | 18   | c         | 4,146,019,499  |
| 8                                     | Acct. 411.4-Investment Tax Credit Adj.                               | 114                       | 19   | c         | -2,151,405     |
| 9                                     | Gross Utility Plant in Service                                       | 200                       | 8    | b         | 53,587,839,314 |
| 10                                    | Gross Electric Plant in Service                                      | 200                       | 8    | c         | 34,150,184,069 |
| 11                                    | Gross Utility Plant in Service-Accum. Depr.                          | 200                       | 22   | b         | 12,974,737,096 |
| 12                                    | Acct. 364-Asset (Poles, Towers, and Fixtures)                        | 207                       | 66   | g         | 738,395,942    |
| 13                                    | Acct. 365-Asset (Overhead Conductors and Devices)                    | 207                       | 67   | g         | 1,335,085,225  |
| 14                                    | Gross Electric Plant in Service-Accum. Depr.                         | 219                       | 19   | c         | 8,385,075,157  |
| 15                                    | Acct. 190-Gross Electric   | 234                       | 8    | c         | 1,715,052,107  |
| 16                                    | Acct. 190-Gross Utility  | 234                       | 18   | c         | 2,432,366,354  |
| 17                                    | Acct. 281-Gross Electric   | 273                       |      |           | 0              |
| 18                                    | Acct. 281-Gross Utility  | 273                       |      |           | 0              |
| 19                                    | Acct. 282-Gross Electric   | 275                       | 2    | k         | 4,772,243,708  |
| 20                                    | Acct. 282-Gross Utility  | 275                       | 5    | k         | 6,624,471,296  |
| 21                                    | Acct. 283-Gross Electric   | 277                       | 9    | k         | 2,138,997,797  |
| 22                                    | Acct. 283-Gross Utility  | 277                       | 19   | k         | 2,938,838,313  |
| 23                                    | Acct. 593-Maintenance of Overhead Lines                              | 322                       | 156  | b         | 86,818,195     |
| 24                                    | Total Gen. & Adm.-Electric   | 323                       | 205  | b         | 599,272,993    |
|                                       | 18A Expenses   | 351                       | 5    | h, k      | 0              |
|                                       | SBC, RPS and EEPS Expenses (Note B)                                  | 16                        | 1    | c         | (3,969,324)    |
| 24*                                   | Total Gen. & Adm.-Electric excluding 18A, SBC, RPS and EEPS Expenses | 323                       | 197  | b         | 603,242,317    |
| 25                                    | Acct. 364 Depreciation Rate  | 337A                      | 38   | e         | 3.23%          |
|                                       |  |                           |      |           |                |
| II. Depreciation Report (Power Plant) |  |                           |      |           |                |
| 26                                    | Acct. 364-Accum. Depr. (Poles, Towers and Fixtures) (Note C)         |                           |      |           | 252,173,935.73 |
| 27                                    | Acct. 365-Accum. Depr. (Overhead Conductor and Devices) (Note C)     |                           |      |           | 314,466,201.03 |
| 28                                    | Acct. 369-Accum. Depr. (Overhead Services) (Note C)                  |                           |      |           | 125,481,822.36 |
| 29                                    | Acct. 369 Asset (Overhead Services) (Note D)                         |                           |      |           | 277,411,373.45 |
|                                       |  |                           |      |           |                |
| III. Others                           |  |                           |      |           |                |
| 30                                    | Number of Poles (Note E)   | Property Records **       |      |           | 190,933        |
| 31                                    | Rate of Return (Note F)  | Regulatory Accounting *** |      |           | 8.10%          |
|                                       |  |                           |      |           |                |