

ORANGE AND ROCKLAND UTILITIES, INC.**Calculation of Pole Attachment Rate, Year 2022 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

POLE ATTACHMENT RATE

2022 Data	OR Sources
1	foot
13.5	feet
\$ 202,092,114.00	Annual Report, page 207, line 64, col g
70,986,658	Depreciation Report
30,370,801	page 4
\$ 100,734,655.23	
98,218	
\$ 1,025.62	
85.00%	
41.63%	page 2
\$26.88	

ORANGE AND ROCKLAND UTILITIES, INC.**Calculation of Pole Attachment Rate, Year 2022 Data**

<u>A&G Element</u>	<u>2022 Data</u>	<u>OR Sources</u>
Total A&G less 18a expenses	35,989,822	Annual Report, page 323, line 197, col b less 18a
Gross Plant Inv	1,667,297,886	Annual Report, page 200, line 8, col c
Depreciation, Account 108	574,130,292	Annual Report, page 219, line 19, col c
ADIT (plant)	250,564,812	page 4
A&G Element =	4.27%	
<u>Maintenance Element</u>		
Account 593	38,078,671	Annual Report, page 322, line 149, col b
Book Cost 364	202,092,114	Annual Report, page 207, line 64, col g
Book Cost 365	245,035,630	Annual Report, page 207, line 65, col g
Book Cost 369	49,654,417	Annual Report, page 207, line 69, col g
Depreciation of 364	70,986,658	Depreciation Report
Depreciation of 365	71,822,979	Depreciation Report
Depreciation of 369	26,369,327	Depreciation Report
ADIT of 364	30,370,801	page 4
ADIT of 365	36,824,437	page 4
ADIT of 369	7,462,164	page 4
Maintenance Element =	15.05%	
<u>Depreciation Element</u>		
Gross Pole Inv, Account 364	202,092,114	Annual Report, page 207, line 64, col g
Net Pole Investment	100,734,655	See p. 1
Depreciation Rate	3.33%	Annual Report, page 337, line 26, col e
Depreciation Element =	6.68%	

ORANGE AND ROCKLAND UTILITIES, INC.**Calculation of Pole Attachment Rate, Year 2022 Data**

<u>Taxes Element</u>	<u>2022 Data</u>	<u>OR Sources</u>
Account 408.1	87,374,065	Annual Report, page 114, line 14, col c
	11,663,739	Annual Report, page 114, line 15, col c
	564,966	Annual Report, page 114, line 16, col c
Account 409.1	12,228,705	Annual Report, page 114, lines 15 and 16, col c
Account 410.1	283,780,373	Annual Report, page 114, line 17, col c
Account 411.4	-2,600	Annual Report, page 114, line 19, col c
Account 411.1	276,376,360	Annual Report, page 114, line 18, col c
Gross Plant Inv	2,882,126,624	Annual Report, page 200, line 8, col b
Depreciation	997,639,028	Annual Report, page 200, line 22, col b
ADIT (plant)	409,582,914	page 4

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

Taxes Element = 7.25%

Rate of Return
default 8.38%

A&G Element = 4.27%
Maintenance Element = 15.05%
Depreciation Element = 6.68%
Taxes Element = 7.25%
Rate of Return Element = 8.38%

Carrying Charge = 41.63%

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

2022 DataADIT (plant)Total Plant

310,769,641 Page 275, line 5, Acct. 282, col k

482,994,171 Page 234, line 18, Acct. 190, col c

0 Page 273, Acct. 281

467,921,436 Page 277, line 19, Acct 283, col k

113,886,008 Excess ADIT

409,582,914

778,691,077 Page 113, lines 62-64, Acct.281-3, col c

482,994,171 Page 111, line 82, Acct. 190, col c

113,886,008

409,582,914

2022 Data	OR Sources
202,092,114	Annual Report, page 207, line 64, col g
245,035,630	Annual Report, page 207, line 65, col g
49,654,417	Annual Report, page 207, line 69, col g
1,667,297,886	Annual Report, page 200, line 8, col c
191,523,120	Annual Report, p. 275, line 2, col k
316,183,158	Annual Report, p. 234, line 8, col c
0	Annual Report, p. 273
311,427,746	Annual Report, p. 277, line 9, col k
63,797,104	
250,564,812	

ADIT (poles), Account 364

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

Total ADIT (plant)	250,564,812
364 (Poles) Investment / Gross Plant Investment	12.12%
ADIT of 364 (poles)	30,370,801

ADIT (poles), Account 365

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

Total ADIT (plant)	250,564,812
365 Investment / Gross Plant Investment	14.70%
ADIT of 365	36,824,437

ADIT (poles), Account 369

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

Total ADIT (plant)	250,564,812
369 Overhead Investment / Gross Plant Investment	2.98%
ADIT of 369	7,462,164

74,657,402
29.80%