

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

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

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**2018 Data****OR Sources**

1 foot

13.5 feet

167,277,315

66,432,880

19,461,290

81,383,145

96,952

839.42

85.00%

43.01% page 3

\$22.73

Annual Report, page 207, line 64, col g

Depreciation Report

page 4

ORANGE AND ROCKLAND UTILITIES, INC.**Calculation of 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	65,591,283	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)	160,667,815	page 4
A&G Element =	8.57%	
<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	19,461,290	page 4
ADIT of 365	22,772,447	page 4
ADIT of 369	4,758,977	page 4
Maintenance Element =	12.27%	
<u>Depreciation Element</u>		
Gross Pole Inv, Account 364	167,277,315	Annual Report, page 207, line 64, col g
Net Pole Investment	81,383,145	See p. 1
Depreciation Rate	3.17%	Annual Report, page 337, line 26, col e
Depreciation Element =	6.52%	

ORANGE AND ROCKLAND UTILITIES, INC.**Calculation of 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)	248,224,459	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 = 7.15%

Rate of Return
default 8.50%

A&G Element = 8.57%
Maintenance Element = 12.27%
Depreciation Element = 6.52%
Taxes Element = 7.15%
Rate of Return Element = 8.50%

Carrying Charge = 43.01%

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

<u>Accounts used in calculations</u>		2018 Data	<u>OR Sources</u>
Pole Inv 364		167,277,315	Annual Report, page 207, line 64, col g
Pole Inv 365		195,737,989	Annual Report, page 207, line 65, col g
Pole Inv 369		40,905,244	Annual Report, page 207, line 69, col g
Total Gross Plant Investment		1,381,001,981	Annual Report, page 200, line 8, col c
2018 Data			
<u>ADIT (plant)</u>	<u>Total Plant</u>		
301,266,201	Page 275, line 5, Acct. 282, col k	187,947,809	Annual Report, p. 275, line 2, col k
275,509,457	Page 234, line 18, Acct. 190, col c	185,358,503	Annual Report, p. 234, line 8, col c
0	Page 273, Acct. 281	0	Annual Report, p. 273
<u>222,467,715</u>	Page 277, line 19, Acct 283, col k	<u>158,078,509</u>	Annual Report, p. 277, line 9, col k
248,224,459		160,667,815	
523,733,916 Page 113, lines 62-64, Acct.281-3, col c			
<u>275,509,457</u>	Page 111, line 82, Acct. 190, col c		
248,224,459			

ADIT (poles), Account 364

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

Total ADIT (plant)	160,667,815
364 (Poles) Investment / Gross Plant Investment	12.11%
ADIT of 364 (poles)	19,461,290

ADIT (poles), Account 365

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

Total ADIT (plant)	160,667,815
365 Investment / Gross Plant Investment	14.17%
ADIT of 365	22,772,447

ADIT (poles), Account 369

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

Total ADIT (plant)	160,667,815
369 Overhead Investment / Gross Plant Investment	2.96%
ADIT of 369	4,758,977
	46,992,714
	29.25%