

**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
	<b>\$20.03</b>	

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<u>A&amp;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%	

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<u>Taxes Element</u>	<b>2018 Data</b>	<b>OR Sources</b>
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%**

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**Calculation of ADIT (plant), and ADIT (poles)**

<u>Accounts used in calculations</u>		<b>2018 Data</b>	<b>OR Sources</b>
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
	<b>2018 Data</b>		
<u>ADIT (plant)</u>	<u>Total Plant</u>		
	301,266,201	187,947,809	Annual Report, p. 275, line 2, col k
	275,509,457	185,358,503	Annual Report, p. 234, line 8, col c
	0	0	Annual Report, p. 273
	222,467,715	158,078,509	Annual Report, p. 277, line 9, col k
	138,750,530	82,990,687	Excess ADIT
	<u>386,974,989</u>	<b>243,658,502</b>	

523,733,916	Page 113, lines 62-64, Acct.281-3, col c
275,509,457	Page 111, line 82, Acct. 190, col c
<u>138,750,530</u>	
386,974,989	

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%
<b>ADIT of 364 (poles)</b>	<b>29,513,745</b>

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%
<b>ADIT of 365</b>	<b>34,535,233</b>

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%
<b>ADIT of 369</b>	<b>7,217,159</b>
	71,266,137
	29.25%