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ORIGINAL

April 1, 2002

Ms. Blanca S. Bayo, Director
Commission Clerk and Administrative Services
Florida Public Service Commission
2540 Shumard Oak Boulevard
Betty Easley Conference Center, Room 110
Tallahassee, Florida 32399-0850

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COMMISSION CLERK

020284-EI

Re: Florida Power & Light Company's Petition for Approval of 2002 Revisions to Underground Residential and Small Commercial/Industrial Distribution Tariffs

Dear Ms. Bayo:

Enclosed herewith for filing in the above-referenced docket on behalf of Florida Power & Light Company ("FPL") are the original and fifteen copies of FPL's Petition for Approval of 2002 Revisions to Underground Residential and Small Commercial/Industrial Distribution Tariffs. I have also enclosed one set of six large maps reflecting the subdivision layouts for the Underground Residential Distribution Tariffs.

Please acknowledge receipt of these documents by stamping the extra copy of this letter "filed" and returning the copy to me.

Thank you for your assistance with this filing.

Sincerely,

CCA note: Maps + Tariffs forwarded to ECR

Kenneth A. Hoffman

KAH/rl
Enclosures
FPL\Bayo.401

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03678 APR-1 02
FPSC-COMMISSION CLERK

ORIGINAL

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

Florida Power & Light Company's Petition for Approval of 2002 Revisions to Underground Residential and Commercial Distribution Tariffs.	Docket No. 020284-EI Filed: April 1, 2002

FLORIDA POWER & LIGHT COMPANY'S PETITION FOR APPROVAL OF 2002 REVISIONS TO UNDERGROUND RESIDENTIAL AND SMALL COMMERCIAL/INDUSTRIAL DISTRIBUTION TARIFFS

Florida Power & Light Company ("FPL"), by and through its undersigned counsel, and pursuant to Rules 25-6.078(2) and 25-6.033, Florida Administrative Code, hereby requests approval of FPL's revisions to its Underground Residential Distribution Tariff Sheets as set forth below. In addition, FPL requests approval of FPL's revisions to its Underground Small Commercial/Indusrial Distribution Tariffs as set forth below. In support of its Petition, FPL states as follows:

1. All pleadings, correspondence, staff recommendations, orders and other documents filed, served or issued in this docket should be served on the following individuals on behalf of FPL:

W. G. Walker, III
Vice President
Regulatory Affairs
Florida Power & Light Company
215 South Monroe Street, Suite 810
Tallahassee, Florida 32302
(850) 224-7517 (Telephone)
(850) 224-7197 (Telecopier)

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Tallahassee, Florida 32302
(850) 681-6788 (Telephone)
(850) 681-6515 (Telecopier)

UNDERGROUND RESIDENTIAL DISTRIBUTION TARIFFS

2. Rule 25-6.078(2), Florida Administrative Code, requires each utility to file with the Florida Public Service Commission ("Commission"), Division of Electric and Gas Form PSC/EAG,

DOCUMENT NUMBER-DATE
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FPSC-COMMISSION CLERK

Schedule 1, on or before October 15 of each year. If the cost differential for underground residential service as calculated in Schedule 1 varies from the Commission-approved differential by plus or minus 10% or more, the utility must file a written policy and supporting data and analyses as described in Sections (1), (3) and (4) of Rule 25-6.078 on or before April 1 of the following year; however, the Rule also requires each utility to file a written policy and supporting data and analyses once every three years. This Petition and its Appendices are filed to comply with the "10% or more" requirement of Rule 25-6.078(2) and to provide justification and support for FPL's cost differential for underground residential service.

3. Pursuant to Order No. PSC-01-1399-TRF-EI issued June 28, 2001, the Commission approved FPL's 2001 revisions to its underground residential distribution tariffs.

4. In complying with the "10% or more" requirement of Rule 25-6.078(2), Florida Administrative Code, FPL has filed herewith the data, analyses and cost justification supporting the rates, terms and conditions for underground residential service which are reflected in the revised tariff sheets included in Appendix 1. Appendix 1 includes the following revised tariff sheets, in final and legislative formats, amending the charges found in Section 10 of FPL's Tariff Book, General Rules and Regulations for Electric Service:

Eighteenth Revised Sheet No. 6.095

Twenty-Seventh Revised Sheet No. 6.100

Twenty-Seventh Revised Sheet No. 6.110

Sixteenth Revised Sheet No. 6.115

Twenty-Seventh Revised Sheet No. 6.120

Thirteenth Revised Sheet No. 6.125

Twenty-Fourth Revised Sheet No. 6.130

5. Appendix 2 sets forth FPL's revisions (additions/deletions) and the reasons for the changes to FPL's underground residential distribution tariff sheets.

6. Additional supporting data and analyses are included in the remaining supporting exhibits and accompanying information included in Appendices 3 and 4. The data and analysis reflected in Appendices 3 and 4 support the proposed revisions to the tariff sheets identified above in paragraph 4.

7. The primary drivers for the changes in costs reflected in the revised tariff sheets and supported in the data and analyses included in Appendices 3 and 4 are:

a. The updating of the design of FPL's low density subdivision to more accurately reflect FPL's current design and construction practices (the effect of which is to increase the low density differential);

b. A decrease in underground labor rates that is greater than the decrease in overhead labor rates (the effect of which is to decrease certain differentials); and

c. Price increases in overhead transformers accompanied by price decreases in transformers used for underground installations (the effect of which is to decrease certain differentials).

8. The information set forth in Appendices 1 through 4, filed herewith and incorporated by reference, provide the information required under Rule 25-6.078(1)-(4), Florida Administrative Code, and the necessary support for approval of the revisions to FPL's underground residential distribution tariffs as requested in this Petition.

FPL'S UNDERGROUND COMMERCIAL DISTRIBUTION TARIFFS

9. Pursuant to Order No. PSC-00-2270-TRF-EI issued November 29, 2000, the Commission approved FPL's revisions to its small commercial/industrial underground tariff differentials. As acknowledged in that Order, the Commission does not require specific tariffed differentials for commercial and industrial customers, and FPL is the only investor-owned utility to include such charges in its tariffs.

10. Appendix 5 includes the following revised tariff sheets, in final and legislative formats, amending the charges found in Section 13 of FPL's Tariff Book, General Rules and Regulations for Electric Service:

Second Revised Sheet No. 6.520

Second Revised Sheet No. 6.530

11. Appendix 6 sets forth FPL's revisions (additions/deletions) and the reasons for the changes to FPL's underground small commercial/industrial distribution differential tariff sheets.

12. The data and analyses supporting the changes in the UCD Tariffs are set forth in Appendices 7 and 8. These changes are primarily attributable to the following changes in costs and other factors:

a. A decrease in underground labor rates that is greater than the decrease in overhead labor rates (the effect of which is to decrease certain differentials);

b. Price increases in overhead transformers accompanied by price decreases in transformers used for underground installations (the effect of which is to decrease certain differentials); and

c. The cost of a switch package for an underground feeder main has increased to reflect

the cost of 23 kV installations in addition to 13 kV installations.

13. The information set forth in Appendices 5-8, filed herewith and incorporated by reference, provide the information necessary to support the revisions to FPL's underground small commercial/industrial distribution tariffs as requested in this Petition.

14. FPL requests the effective date for implementation of the revised tariffs presented with this Petition be thirty (30) days after the date of the Commission's vote approving the appended revised tariff sheets.

WHEREFORE, FPL requests the Commission to approve the revised tariff sheets included in Appendices 1 and 5, effective thirty (30) days after the date of the Commission vote approving said revised tariff sheets.

Respectfully submitted,

Kenneth A. Hoffman, Esq.
Rutledge, Ecenia, Purnell & Hoffman, P.A.
P. O. Box 551
Tallahassee, Florida 32302
Telephone: 850-681-6788

FPL\underground.petition

APPENDIX 1

(Continued from Sheet No. 6.090)

10.2.9. Location of Distribution Facilities

Underground distribution facilities will be located, as determined by the Company, to maximize their accessibility for maintenance and operation. The Applicant shall provide accessible locations for meters when the design of a dwelling unit or its appurtenances limit perpetual accessibility for reading, testing, or making necessary repairs and adjustments.

10.2.10. Special Conditions

The costs quoted in these rules are based on conditions which permit employment of rapid construction techniques. The Applicant shall be responsible for necessary additional hand digging expenses other than what is normally provided by the Company. The Applicant is responsible for clearing, compacting, boulder and large rock removal, stump removal, paving, and addressing other special conditions. Should pavings, grass, landscaping or sprinkler systems be installed prior to the construction of the underground distribution facilities, the Applicant shall pay the added costs of trenching and backfilling and be responsible for restoration of property damaged to accommodate the installation of underground facilities.

10.2.11. Point of Delivery

The point of delivery shall be determined by the Company and will normally be at or near the part of the building nearest the point at which the secondary electric supply is available to the property. When a location for a point of delivery different from that designated by the Company is requested by the Applicant, and approved by the Company, the Applicant shall pay the estimated full cost of service lateral length, including labor and materials, required in excess of that which would have been needed to reach the Company's designated point of service. The additional cost per trench foot is ~~$4.23~~ $4.04. Where an existing trench is utilized, the additional cost per trench foot is ~~$1.95~~ $1.83. Where the Applicant provides the trenching, installs Company provided conduit according to Company specifications and backfilling, the cost per additional trench foot is ~~$1.56~~ $1.45. Any redesignation requested by the Applicant shall conform to good safety and construction practices as determined by the Company. Service laterals shall be installed, where possible, in a direct line to the point of delivery.

10.2.12. Location of Meter and Downpipe

The Applicant shall install a meter enclosure and downpipe to accommodate the Company's service lateral conductors at the point designated by the Company. These facilities will be installed in accordance with the Company's specifications and all applicable codes.

10.2.13. Relocation or Removal of Existing Facilities

If the Company is required to relocate or remove existing facilities in the implementation of these Rules, all costs thereof shall be borne exclusively by the Applicant. These costs will include the costs of relocation or removal, the in-place value (less salvage) of the facilities so removed and any additional costs due to existing landscaping, pavement or unusual conditions.

10.2.14. Development of Subdivisions

The Tariff charges are based on reasonably full use of the land being developed. Where the Company is required to construct underground electric facilities through a section or sections of the subdivision or development where full use of facilities as determined by the Company, will not be experienced for at least two years, the Company may require a deposit from the Applicant before construction is commenced. This deposit, to guarantee performance, will be based on the estimated total cost of such facilities rather than the differential cost. The amount of the deposit, without interest, less any required contributions will be returned to the Applicant on a prorata basis at quarterly intervals on the basis of installations to new customers. Any portion of such deposit remaining unrefunded, after five years from the date the Company is first ready to render service from the extension, will be retained by the Company.

SECTION 10.3 UNDERGROUND DISTRIBUTION FACILITIES FOR RESIDENTIAL SUBDIVISIONS AND DEVELOPMENTS

10.3.1. Availability

When requested by the Applicant, the Company will provide underground electric distribution facilities, other than for multiple occupancy buildings, in accordance with its standard practices in:

a) Recognized new residential subdivision of five or more building lots.
b) Tracts of land upon which five or more separate dwelling units are to be located.

For residential buildings containing five or more dwelling units, see SECTION 10.6 of these Rules.

10.3.2. Contribution by Applicant

a) The Applicant shall pay the Company the average differential cost for single phase residential underground distribution service based on the number of service laterals required or the number of dwelling units, as follows:

	Applicant's Contribution
1. Where density is 6.0 or more dwelling units per acre:	
1.1 Buildings that do not exceed four units, townhouses, and mobile homes - per service lateral.	~~$224.00~~ $201.00
1.2 Mobile homes having Customer-owned services from meter center installed adjacent to the FPL primary trench route - per dwelling unit.	~~$0~~ $0
2. Where density is 0.5 or greater, but less than 6.0 dwelling units per acre:	
Buildings that do not exceed four units, townhouses, and mobile homes - per service lateral	~~$325.00~~ $367.00
3. Where the density is less than 0.5 dwelling units per acre, or the Distribution System is of non-standard design, individual cost estimates will be used to determine the differential cost as specified in Paragraph 10.2.5.	

Additional charges specified in Paragraphs 10.2.10 and 10.2.11 may also apply.

b) The above costs are based upon arrangements that will permit serving the local underground distribution system within the subdivision from overhead feeder mains. If feeder mains within the subdivision are deemed necessary by the Company to provide and/or maintain adequate service and are required by the Applicant or a governmental agency to be installed underground, the Applicant shall pay the Company the average differential cost between such underground feeder mains within the subdivision and equivalent overhead feeder mains, as follows:

	Applicant's Contribution
Cost per foot of feeder trench within the subdivision (~~includes padmounted~~ excluding switches).	~~$22.60~~ $ 10.90
Cost per switch package	$19,290.00

c) Where primary laterals are needed to cross open areas such as golf courses, parks, other recreation areas and water retention areas, the Applicant shall pay the average differential costs for these facilities as follows:

Cost per foot of primary lateral trench within the subdivision	~~$3.00~~ $2.40

(Continued on Sheet No. 6.110)

(Continued from Sheet No. 6.100)

d) For requests for service where underground facilities to the lot line are existing and a differential charge was previously paid for these facilities, the cost to install an underground service lateral to the meter is as follows:

Density less than 6.0 dwelling units per acre:	~~$246.00~~ $226.00
Density 6.0 or greater dwelling units per acre:	~~$186.00~~ $170.00

10.3.3. Contribution Adjustments

a) Credits will be allowed to the Applicant's contribution in Section 10.3.2.a) where, by mutual agreement, the Applicant provides all trenching and backfilling for the Company's distribution system, excluding feeder.

	Credit to Applicant's Contribution	
	Backbone	Service
1. Where density is 6.0 or more dwelling units per acre:		
1.1 Buildings that do not exceed four units, townhouses, and mobile homes - per service lateral.	~~$88.00~~ $77.00	~~$67.00~~ $64.00
1.2 Mobile homes having Customer-owned services from meter center installed adjacent to the FPL primary trench route - per dwelling unit.	~~N/A~~ N/A	~~N/A~~ N/A
2. Where density is 0.5 or greater, but less than 6.0 dwelling units per acre:		
Buildings that do not exceed four units, townhouses, and mobile homes - per service lateral	~~$128.00~~ $106.00	~~$121.00~~ $116.00

b) Credits will be allowed to the Applicant's contribution in Section 10.3.2.a) where, by mutual agreement, the Applicant installs all Company-provided conduit excluding feeder per FPL instructions. This credit is:

	Backbone	Service
1. Where density is 6.0 or more dwelling units per acre:		
1.1 Buildings that do not exceed four units, townhouses, and mobile homes - per service lateral.	~~$32.00~~ $33.00	~~$21.00~~ $22.00
1.2 Mobile homes having Customer-owned services from meter center installed adjacent to the FPL primary trench route - per dwelling unit.	~~N/A~~ N/A	~~N/A~~ N/A
2. Where density is .5 or greater, but less than 6.0 dwelling units per acre, per service lateral.	~~$47.00~~ $52.00	~~$30.00~~ $31.00

(Continued on Sheet No. 6.115)

(Continued from Sheet No. 6.110)

c) Credits will be allowed to the Applicant's contribution in Section 10.3.2. where, by mutual agreement, the Applicant provides a portion of trenching and backfilling for the Company's facilities. The credit is:

Credit per foot of trench within the subdivision	~~$ 1.90~~ $1.80

d) Credits will be allowed to the Applicant's contribution in section 10.3.2. where, by mutual agreement, the Applicant installs a portion of Company-provided PVC conduit, per FPL instructions (per foot of conduit): 2" PVC - ~~$.33~~ $0.32; larger than 2" PVC - ~~$.46~~ $0.44.

e) Credit will be allowed to the Applicant's contribution in section 10.3.2., where, by mutual agreement, the Applicant installs an FPL-provided feeder splice box, per FPL instructions, per box - ~~$487.00~~ $466.00.

f) Credit will be allowed to the Applicant's contribution in section 10.3.2., where by mutual agreement, the Applicant installs an FPL-provided primary splice box, per FPL instructions, per box - ~~$128.00~~ $123.00.

g) Credit will be allowed to the Applicant's contribution in section 10.3.2., where, by mutual agreement, the Applicant installs an FPL-provided secondary handhole, per FPL instructions, per handhole: 17" handhole - ~~$12.00~~ $11.00; 24" or 30" handhole - ~~$34.00~~ $32.00.

h) Credit will be allowed to the Applicant's contribution in section 10.3.2., where, by mutual agreement, the Applicant installs an FPL-provided concrete pad for a pad-mounted transformer, per FPL instructions, per pad - ~~$20.00~~ $19.00.

i) Credit will be allowed to the Applicant's contribution in Section 10.3.2., where, by mutual agreement, the Applicant installs a portion of Company-provided flexible HDPE conduit, per FPL instructions (per foot of conduit): ~~$.07~~ $0.06.

j) Credit will be allowed to the Applicant's contribution in Section 10.3.2., where, by mutual agreement, the Applicant installs an FPL-provided concrete pad and cable chamber for a pad-mounted feeder switch, per pad and cable chamber ~~$312.00~~ $298.00.

SECTION 10.4 UNDERGROUND SERVICE LATERALS FROM OVERHEAD ELECTRIC DISTRIBUTION SYSTEMS

10.4.1. New Underground Service Laterals

When requested by the Applicant, the Company will install underground service laterals from overhead systems to newly constructed residential buildings containing less than five separate dwelling units.

10.4.2. Contribution by Applicant

a) The Applicant shall pay the Company the following differential cost between an overhead service and an underground service lateral, as follows:

	Applicant's Contribution
1. For any density:	
Buildings that do not exceed four units, townhouses, and mobile homes - per service lateral.	~~$466.00~~ $455.00
2. For any density, the Company will provide a riser to a handhole at the base of a pole - per service lateral.	~~$448.00~~ $464.00

Additional charges specified in Paragraph 10.2.10. and 10.2.11. may also apply. Underground service or secondary extensions beyond the boundaries of the property being served will be subject to additional differential costs as determined by individual cost estimates.

10.4.3. Contribution Adjustments

a) Credit will be allowed to the Applicant's contribution in Section 10.4.2. where, by mutual agreement, the Applicant provides trenching and backfilling for the Company's facilities. This credit is:

	Credit To Applicant's Contribution
1. For any density:	
Buildings that do not exceed four units, townhouses, and mobile homes - per foot.	~~$ 1.90~~ $1.80

(Continued on Sheet No. 6.125)

(Continued from Sheet No. 6.120)

b) Credit will be allowed to the Applicant's contribution in Section 10.4.2, where by mutual agreement, the Applicant installs Company-provided conduit, per FPL instructions, as follows:

1. For any density:

Buildings that do not exceed four units, townhouses, and mobile homes - per foot:	2" PVC	~~$.33~~ $0.32
	Larger than 2" PVC	~~$.46~~ $0.44

SECTION 10.5 UNDERGROUND SERVICE LATERALS REPLACING EXISTING RESIDENTIAL OVERHEAD AND UNDERGROUND SERVICES

10.5.1. Applicability

When requested by the Applicant, the Company will install underground service laterals from existing systems as replacements for existing overhead and underground services to existing residential buildings containing less than five individual dwelling units.

10.5.2. Rearrangement of Service Entrance

The Applicant shall be responsible for any necessary rearranging of his existing electric service entrance facilities to accommodate the proposed underground service lateral in accordance with the Company's specifications.

10.5.3 Trenching and Conduit Installation

The Applicant shall also provide, at no cost to the Company, a suitable trench, perform the backfilling and any landscape, pavement or other similar repairs and install Company provided conduit according to Company specifications. When requested by the Applicant and approved by the Company, the Company may supply the trench and conduit and the Applicant shall pay for this work based on a specific cost estimate. Should paving, grass, landscaping or sprinkler systems need repair or replacement during construction, the Applicant shall be responsible for restoring the paving, grass, landscaping or sprinkler systems to the original condition.

10.5.4. Contribution by Applicant

		Applicant's Contribution
a)	The charge per service lateral replacing an existing Company-owned overhead service for any density shall be:	
	1. Where the Company provides an underground service lateral:	~~$359.00~~ $359.00
	2. Where the Company provides a riser to a handhole at the base of the pole:	~~$482.00~~ $504.00
b)	The charge per service lateral replacing an existing Company-owned underground service at Applicant's request for any density shall be:	
	1. Where the service is from an overhead system:	~~$343.00~~ $346.00
	2. Where the service is from an underground system:	~~$303.00~~ $307.00
c)	The charge per service lateral replacing an existing Customer-owned underground service from an overhead system for any density shall be:	~~$324.00~~ $319.00
d)	The charge per service lateral replacing an existing Customer-owned underground service from an underground system for any density shall be:	~~$104.00~~ $90.00

(Continued from Sheet No. 6.090)

10.2.9. Location of Distribution Facilities

Underground distribution facilities will be located, as determined by the Company, to maximize their accessibility for maintenance and operation. The Applicant shall provide accessible locations for meters when the design of a dwelling unit or its appurtenances limit perpetual accessibility for reading, testing, or making necessary repairs and adjustments.

10.2.10. Special Conditions

The costs quoted in these rules are based on conditions which permit employment of rapid construction techniques. The Applicant shall be responsible for necessary additional hand digging expenses other than what is normally provided by the Company. The Applicant is responsible for clearing, compacting, boulder and large rock removal, stump removal, paving, and addressing other special conditions. Should pavings, grass, landscaping or sprinkler systems be installed prior to the construction of the underground distribution facilities, the Applicant shall pay the added costs of trenching and backfilling and be responsible for restoration of property damaged to accommodate the installation of underground facilities.

10.2.11. Point of Delivery

The point of delivery shall be determined by the Company and will normally be at or near the part of the building nearest the point at which the secondary electric supply is available to the property. When a location for a point of delivery different from that designated by the Company is requested by the Applicant, and approved by the Company, the Applicant shall pay the estimated full cost of service lateral length, including labor and materials, required in excess of that which would have been needed to reach the Company's designated point of service. The additional cost per trench foot is $4.04. Where an existing trench is utilized, the additional cost per trench foot is $1.83. Where the Applicant provides the trenching, installs Company provided conduit according to Company specifications and backfilling, the cost per additional trench foot is $1.45. Any redesignation requested by the Applicant shall conform to good safety and construction practices as determined by the Company. Service laterals shall be installed, where possible, in a direct line to the point of delivery.

10.2.12. Location of Meter and Downpipe

The Applicant shall install a meter enclosure and downpipe to accommodate the Company's service lateral conductors at the point designated by the Company. These facilities will be installed in accordance with the Company's specifications and all applicable codes.

10.2.13. Relocation or Removal of Existing Facilities

If the Company is required to relocate or remove existing facilities in the implementation of these Rules, all costs thereof shall be borne exclusively by the Applicant. These costs will include the costs of relocation or removal, the in-place value (less salvage) of the facilities so removed and any additional costs due to existing landscaping, pavement or unusual conditions.

10.2.14. Development of Subdivisions

The Tariff charges are based on reasonably full use of the land being developed. Where the Company is required to construct underground electric facilities through a section or sections of the subdivision or development where full use of facilities as determined by the Company, will not be experienced for at least two years, the Company may require a deposit from the Applicant before construction is commenced. This deposit, to guarantee performance, will be based on the estimated total cost of such facilities rather than the differential cost. The amount of the deposit, without interest, less any required contributions will be returned to the Applicant on a prorata basis at quarterly intervals on the basis of installations to new customers. Any portion of such deposit remaining unrefunded, after five years from the date the Company is first ready to render service from the extension, will be retained by the Company.

SECTION 10.3 UNDERGROUND DISTRIBUTION FACILITIES FOR RESIDENTIAL SUBDIVISIONS AND DEVELOPMENTS

10.3.1. Availability

When requested by the Applicant, the Company will provide underground electric distribution facilities, other than for multiple occupancy buildings, in accordance with its standard practices in:

a) Recognized new residential subdivision of five or more building lots.
b) Tracts of land upon which five or more separate dwelling units are to be located.

For residential buildings containing five or more dwelling units, see SECTION 10.6 of these Rules.

10.3.2. Contribution by Applicant

a) The Applicant shall pay the Company the average differential cost for single phase residential underground distribution service based on the number of service laterals required or the number of dwelling units, as follows:

	Applicant's Contribution
1. Where density is 6.0 or more dwelling units per acre:	
1.1 Buildings that do not exceed four units, townhouses, and mobile homes - per service lateral.	$201.00
1.2 Mobile homes having Customer-owned services from meter center installed adjacent to the FPL primary trench route - per dwelling unit.	$0
2. Where density is 0.5 or greater, but less than 6.0 dwelling units per acre:	
Buildings that do not exceed four units, townhouses, and mobile homes - per service lateral	$367.00
3. Where the density is less than 0.5 dwelling units per acre, or the Distribution System is of non-standard design, individual cost estimates will be used to determine the differential cost as specified in Paragraph 10.2.5.	

Additional charges specified in Paragraphs 10.2.10 and 10.2.11 may also apply.

b) The above costs are based upon arrangements that will permit serving the local underground distribution system within the subdivision from overhead feeder mains. If feeder mains within the subdivision are deemed necessary by the Company to provide and/or maintain adequate service and are required by the Applicant or a governmental agency to be installed underground, the Applicant shall pay the Company the average differential cost between such underground feeder mains within the subdivision and equivalent overhead feeder mains, as follows:

	Applicant's Contribution
Cost per foot of feeder trench within the subdivision (excluding switches).	$10.90
Cost per switch package	$19.290.00

c) Where primary laterals are needed to cross open areas such as golf courses, parks, other recreation areas and water retention areas, the Applicant shall pay the average differential costs for these facilities as follows:

Cost per foot of primary lateral trench within the subdivision	$2.40

(Continued on Sheet No. 6.110)

(Continued from Sheet No. 6.100)

d) For requests for service where underground facilities to the lot line are existing and a differential charge was previously paid for these facilities, the cost to install an underground service lateral to the meter is as follows:

Density less than 6.0 dwelling units per acre:	$226.00
Density 6.0 or greater dwelling units per acre:	$170.00

10.3.3. Contribution Adjustments

a) Credits will be allowed to the Applicant's contribution in Section 10.3.2.a) where, by mutual agreement, the Applicant provides all trenching and backfilling for the Company's distribution system, excluding feeder.

	Credit to Applicant's Contribution	
	Backbone	Service
1. Where density is 6.0 or more dwelling units per acre:		
1.1 Buildings that do not exceed four units, townhouses, and mobile homes - per service lateral.	$77.00	$64.00
1.2 Mobile homes having Customer-owned services from meter center installed adjacent to the FPL primary trench route - per dwelling unit.	N/A	N/A
2. Where density is 0.5 or greater, but less than 6.0 dwelling units per acre:		
Buildings that do not exceed four units, townhouses, and mobile homes - per service lateral	$106.00	$116.00

b) Credits will be allowed to the Applicant's contribution in Section 10.3.2.a) where, by mutual agreement, the Applicant installs all Company-provided conduit excluding feeder per FPL instructions. This credit is:

	Backbone	Service
1. Where density is 6.0 or more dwelling units per acre:		
1.1 Buildings that do not exceed four units, townhouses, and mobile homes - per service lateral.	$33.00	$22.00
1.2 Mobile homes having Customer-owned services from meter center installed adjacent to the FPL primary trench route - per dwelling unit.	N/A	N/A
2. Where density is .5 or greater, but less than 6.0 dwelling units per acre, per service lateral.	$52.00	$31.00

(Continued on Sheet No. 6.115)

(Continued from Sheet No. 6.110)

c) Credits will be allowed to the Applicant's contribution in Section 10.3.2. where, by mutual agreement, the Applicant provides a portion of trenching and backfilling for the Company's facilities. The credit is:

Credit per foot of trench within the subdivision	$ 1.80

d) Credits will be allowed to the Applicant's contribution in section 10.3.2. where, by mutual agreement, the Applicant installs a portion of Company-provided PVC conduit, per FPL instructions (per foot of conduit): 2" PVC - $0.32; larger than 2" PVC - $0.44.

e) Credit will be allowed to the Applicant's contribution in section 10.3.2., where, by mutual agreement, the Applicant installs an FPL-provided feeder splice box, per FPL instructions, per box - $466.00.

f) Credit will be allowed to the Applicant's contribution in section 10.3.2., where by mutual agreement, the Applicant installs an FPL-provided primary splice box, per FPL instructions, per box - $123.00.

g) Credit will be allowed to the Applicant's contribution in section 10.3.2., where, by mutual agreement, the Applicant installs an FPL-provided secondary handhole, per FPL instructions, per handhole: 17" handhole - $11.00; 24" or 30" handhole - $32.00.

h) Credit will be allowed to the Applicant's contribution in section 10.3.2., where, by mutual agreement, the Applicant installs an FPL-provided concrete pad for a pad-mounted transformer, per FPL instructions, per pad - $19.00.

i) Credit will be allowed to the Applicant's contribution in Section 10.3.2., where, by mutual agreement, the Applicant installs a portion of Company-provided flexible HDPE conduit, per FPL instructions (per foot of conduit): $0.06.

j) Credit will be allowed to the Applicant's contribution in Section 10.3.2., where, by mutual agreement, the Applicant installs an FPL-provided concrete pad and cable chamber for a pad-mounted feeder switch, per pad and cable chamber $298.00.

SECTION 10.4 UNDERGROUND SERVICE LATERALS FROM OVERHEAD ELECTRIC DISTRIBUTION SYSTEMS

10.4.1. New Underground Service Laterals

When requested by the Applicant, the Company will install underground service laterals from overhead systems to newly constructed residential buildings containing less than five separate dwelling units.

10.4.2. Contribution by Applicant

a) The Applicant shall pay the Company the following differential cost between an overhead service and an underground service lateral, as follows:

	Applicant's Contribution
1. For any density:	
Buildings that do not exceed four units, townhouses, and mobile homes - per service lateral.	$455.00
2. For any density, the Company will provide a riser to a handhole at the base of a pole - per service lateral.	$464.00

Additional charges specified in Paragraph 10.2.10. and 10.2.11. may also apply. Underground service or secondary extensions beyond the boundaries of the property being served will be subject to additional differential costs as determined by individual cost estimates.

10.4.3. Contribution Adjustments

a) Credit will be allowed to the Applicant's contribution in Section 10.4.2. where, by mutual agreement, the Applicant provides trenching and backfilling for the Company's facilities. This credit is:

	Credit To Applicant's Contribution
1. For any density:	
Buildings that do not exceed four units, townhouses, and mobile homes - per foot.	$ 1.80

(Continued on Sheet No. 6.125)

(Continued from Sheet No. 6.120)

b) Credit will be allowed to the Applicant's contribution in Section 10.4.2, where by mutual agreement, the Applicant installs Company-provided conduit, per FPL instructions, as follows:

1. For any density:

Buildings that do not exceed four units, townhouses, and mobile homes - per foot:	2" PVC	$0.32
	Larger than 2" PVC	$0.44

SECTION 10.5 UNDERGROUND SERVICE LATERALS REPLACING EXISTING RESIDENTIAL OVERHEAD AND UNDERGROUND SERVICES

10.5.1. Applicability

When requested by the Applicant, the Company will install underground service laterals from existing systems as replacements for existing overhead and underground services to existing residential buildings containing less than five individual dwelling units.

10.5.2. Rearrangement of Service Entrance

The Applicant shall be responsible for any necessary rearranging of his existing electric service entrance facilities to accommodate the proposed underground service lateral in accordance with the Company's specifications.

10.5.3 Trenching and Conduit Installation

The Applicant shall also provide, at no cost to the Company, a suitable trench, perform the backfilling and any landscape, pavement or other similar repairs and install Company provided conduit according to Company specifications. When requested by the Applicant and approved by the Company, the Company may supply the trench and conduit and the Applicant shall pay for this work based on a specific cost estimate. Should paving, grass, landscaping or sprinkler systems need repair or replacement during construction, the Applicant shall be responsible for restoring the paving, grass, landscaping or sprinkler systems to the original condition.

10.5.4. Contribution by Applicant

		Applicant's Contribution
a)	The charge per service lateral replacing an existing Company-owned overhead service for any density shall be:	
	1. Where the Company provides an underground service lateral:	$359.00
	2. Where the Company provides a riser to a handhole at the base of the pole:	$504.00
b)	The charge per service lateral replacing an existing Company-owned underground service at Applicant's request for any density shall be:	
	1. Where the service is from an overhead system:	$346.00
	2. Where the service is from an underground system:	$307.00
c)	The charge per service lateral replacing an existing Customer-owned underground service from an overhead system for any density shall be:	$319.00
d)	The charge per service lateral replacing an existing Customer-owned underground service from an underground system for any density shall be:	$90.00

APPENDIX 2

Appendix No. 2
FPL 2002
Explanation of Proposed Revisions (Additions/Deletions)

The following addition has been made to this section:

The Twenty-Seventh Revised Sheet No. 6.100, section 10.3.2.b, has been revised to separate the padmounted switches from the underground feeder per foot contribution. This change mirrors the calculation method used in the UCD Tariff.

Supporting exhibits and accompanying information included in Appendices 3 and 4 support the proposed revisions to the tariff charges contained in Section 10 of FPL's General Rules and Regulations for Electric Service.

APPENDIX 3

APPENDIX NO. 3

FPL - 2002

BASIS FOR UNDERGROUND RESIDENTIAL DISTRIBUTION DIFFERENTIAL

New Underground Subdivision with Overhead Feeder Mains. The average differential costs for Underground Residential Distribution (URD) stated in the FPL Rules and Regulations were derived from cost estimates of underground facilities and their equivalent overhead designs. The high density subdivision used for these estimates was developed by the group of Florida Electric Utilities in response to Florida Public Service Commission Orders No. 6031 and 6031-B. The low density subdivision was also developed by the group of Florida Electric Utilities and was approved by Florida Public Service Commission Order No. PSC-96-0026-FOF-EI. They represent average conditions in Florida Subdivisions served by FPL. Densities range from 0.5 to 6.0 lots per acre for low density subdivisions. The low density subdivision contains 210 lots; the high density subdivision 176 lots. Subdivision plats are shown in Exhibits IV and XI. Differential cost estimates were made from engineering layouts of underground and overhead facilities. These included primary laterals, transformers, secondary lines and services, but not three phase feeders. These estimates employed the standard Company design and estimating practices and the system-wide unit cost for labor and material which were in use at the end of 2001. Design criteria included the following:

Design Customer Demand	-	7.25 KVA, including 2 1/2 tons of air conditioning for high density model and 9.35 KVA including 3 1/2 tons of air conditioning for low density model according to DERM.(1)
Primary Voltage	-	13200/7620 Volts
Underground Design	-	Rear/Front lot construction - All C-I-C*
Overhead Design	-	Rear/Front lot construction

(1) FPL Distribution Engineering Reference Manual

* All cables are to be installed in PVC conduit.

Estimates are broken down into a uniform format adopted as a standard by the participating companies (Exhibit I-X). The results of these estimates are as follows:

		Differential Cost All Soil Conditions
Case 1.	Where density is 0.5 or greater, but less than 6 dwelling units per acre: Buildings that do not exceed four units, townhouses, and mobile homes -- per service lateral.....	$367.00
Case 2.	Where density is 6.0 or more dwelling units per acre: Buildings that do not exceed four units, townhouses, and mobile homes -- per service lateral.....	$201.00
Case 3.	Where density is 6.0 or more dwelling units per acre: Mobile homes having Customer-owned services from meter centers installed adjacent to the FPL primary trench route -- per dwelling unit.....	$0.00

10.4.2 UG Service Laterals from Overhead Lines. Service lateral costs are included in the differential costs previously stated except in Case 3. The costs of service laterals were estimated separately to determine the differential cost between a standard overhead service and a similar length underground service from an overhead line. This differential cost was calculated by adding the differential service lateral cost to the pole-conduit terminal cost. The average pole-conduit terminal cost was found to be $228.93 per service lateral.

Service lateral cost	$225.95
Pole-conduit cost	$228.93
Total cost	$454.87
Round To	$455.00

A URD riser to a handhole at the base of the pole had a differential cost of $464.30.

10.5.4 Replacement of an Existing Service with an Underground Service.
Costs were also estimated for replacing existing services with underground service laterals These costs were based on the applicant providing the trench because of the wide variations in the cost of excavating established, landscaped area. Additional costs are associated with removal and premature retirement of existing services. Accordingly, adjustments were made to the cost of a new service lateral by adding the costs involved with the retirement of an existing service drop and subtracting trenching costs. The costs were estimated to be:

A. Cost per service lateral to replace Company-owned Overhead Service with:

	Company UG Service	Riser to Handhole
UG service lateral cost	$454.87	$0.00
Riser to handhole cost	$0.00	$464.30
Less trenching credit	($116.00)	$0.00
Less conduit installation credit	($20.00)	$0.00
Remaining value of existing service	$19.71	$19.71
Removal cost of existing service	$25.03	$25.03
Salvage	($4.74)	($4.74)
Total cost	$358.87	$504.30
Round To	$359.00	$504.00

Underground Feeder/Lateral Cost. Cost estimates were made for underground and overhead feeders and laterals necessary to serve residential communities in the model subdivisions. The average differential costs per foot were then determined. These results are shown in Exhibit XII.

Underground feeders/laterals were assumed to be installed in conduit with above grade switch cabinets. Overhead feeder costs included wood pole costs.

Cumulative Overhead and Underground Customers. The cumulative total of overhead and underground customers as of December 31, 2001 served by FPL are as follows:

Underground	2,545,308
Overhead	1,718,916
Total*	4,264,224

NOTES: 1. Many of the underground systems are supplied by overhead feeders and laterals.

*2. This figure includes inactive meters and outdoor lighting.

APPENDIX 4

COMPANY: FPL DATE: 02/21/02

OVERHEAD VS. UNDERGROUND SUMMARY SHEET

Low Density 210 Lot Subdivision
Cost per Service Lateral

ITEM	OVERHEAD	UNDERGROUND	DIFFERENTIAL
LABOR	$535.94	$759.69	$223.75
MATERIAL	$500.73	$643.64	$142.91
TOTAL	$1,036.67	$1,403.33	$366.66

EXHIBIT I

LOW DENSITY

COMPANY: FPL

DATE: 02/21/02

COST PER SERVICE LATERAL OVERHEAD MATERIAL AND LABOR

Low Density 210 Lot Subdivision

ITEM	MATERIAL(1)	LABOR(4)	TOTAL
Service(2)	$73.28	$80.67	$153.95
Primary	$47.70	$84.67	$132.37
Secondary	$25.10	$67.06	$92.16
Initial Tree Trim	----------	----------	----------
Poles	$118.18	$167.36	$285.54
Transformers	$125.58	$45.95	$171.53
Sub-Total	$389.84	$445.71	$835.55
..ding(3)	$26.59	----------	$26.59
SubTotal	$416.43	$445.71	$862.14
Engineering(5)	$84.30	$90.23	$174.53
TOTAL	$500.73	$535.94	$1,036.67

1 - Includes Sales Tax.

2 - Includes Meters.

3 - 6.82 % of All Material.

4 - Includes Payroll, Taxes, Insurance, P&W, & Transportation.

5 - 20.244 % of All Material and Labor.

EXHIBIT II

COMPANY: FPL DATE: 02/21/02

COST PER SERVICE LATERAL UNDERGROUND MATERIAL AND LABOR

Low Density 210 Lot Subdivision

ITEM	MATERIAL(1)	LABOR(4)	TOTAL
Service(2)	$116.67	$166.05	$282.72
Primary	$190.41	$151.34	$341.75
Secondary	$68.60	$37.35	$105.95
Transformers	$125.42	$13.36	$138.78
Prim. & Sec. Trenching	----------	$139.72	$139.72
Service Trenching	----------	$123.97	$123.97
Sub-Total	$501.10	$631.79	$1,132.89
Stores Handling(3)	$34.18	----------	$34.18
SubTotal	$535.28	$631.79	$1,167.07
Engineering(5)	$108.36	$127.90	$236.26
TOTAL	$643.64	$759.69	$1,403.33

1 - Includes Sales Tax.

2 - Includes Meters.

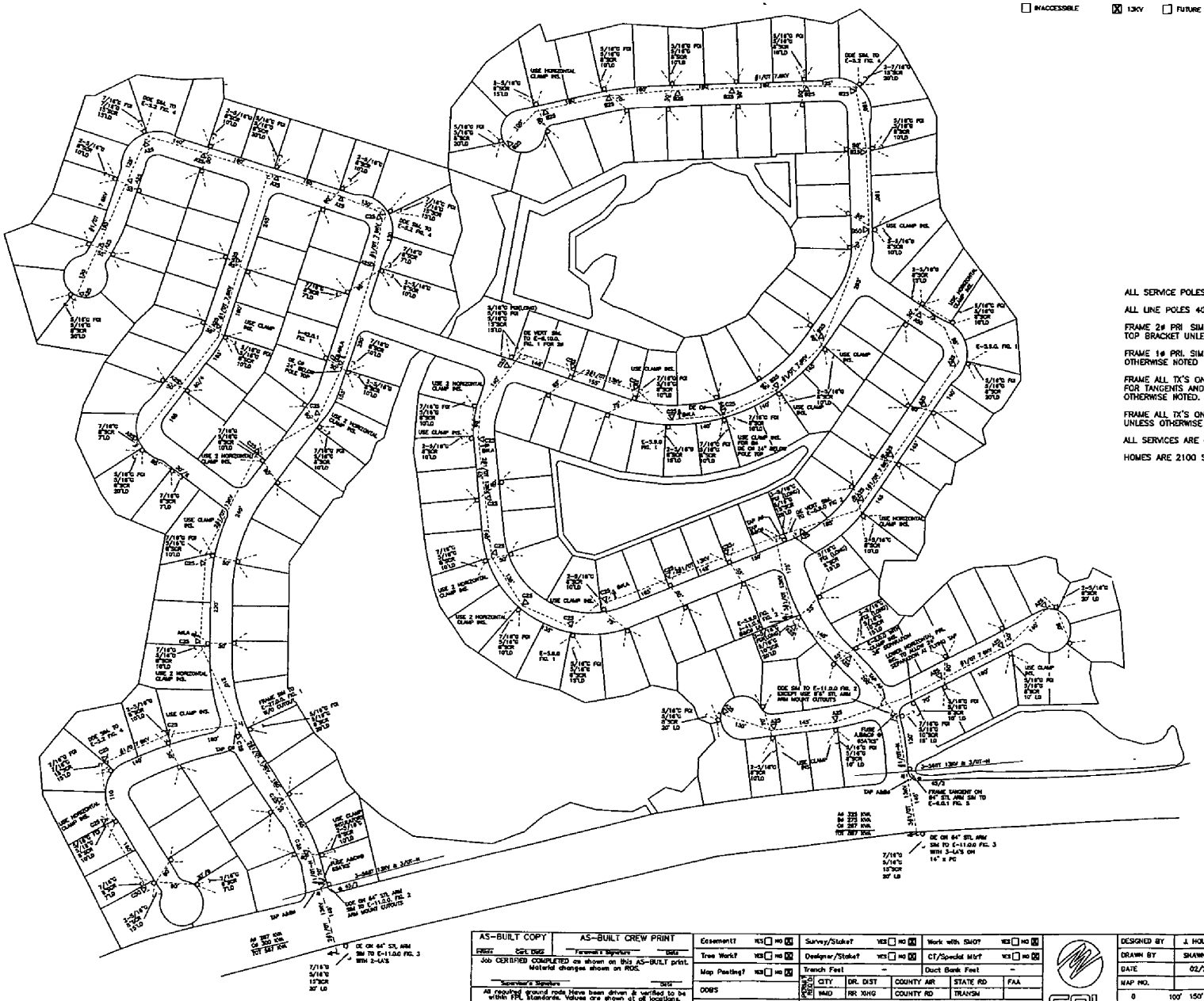
3 - 6.82 % of All Material.

4 - Includes Payroll, Taxes, Insurance, P&W, & Transportation.

5 - 20.244 % of All Material and Labor.

EXHIBIT III

☐ INACCESSIBLE ☒ 13KV ☐ FUTURE 23KV ☐ 23KV ☐ SALT SPRAY ☐



ALL SERVICE POLES 30'/6

ALL LINE POLES 40'/5 UNLESS OTHERWISE NOTED

FRAME 2# PRI SIM TO E-5 WITH 8# ON POLE TOP BRACKET UNLESS OTHERWISE NOTED

FRAME 1# PRI. SIM. TO E-5.1.0. FIG 1 UNLESS OTHERWISE NOTED

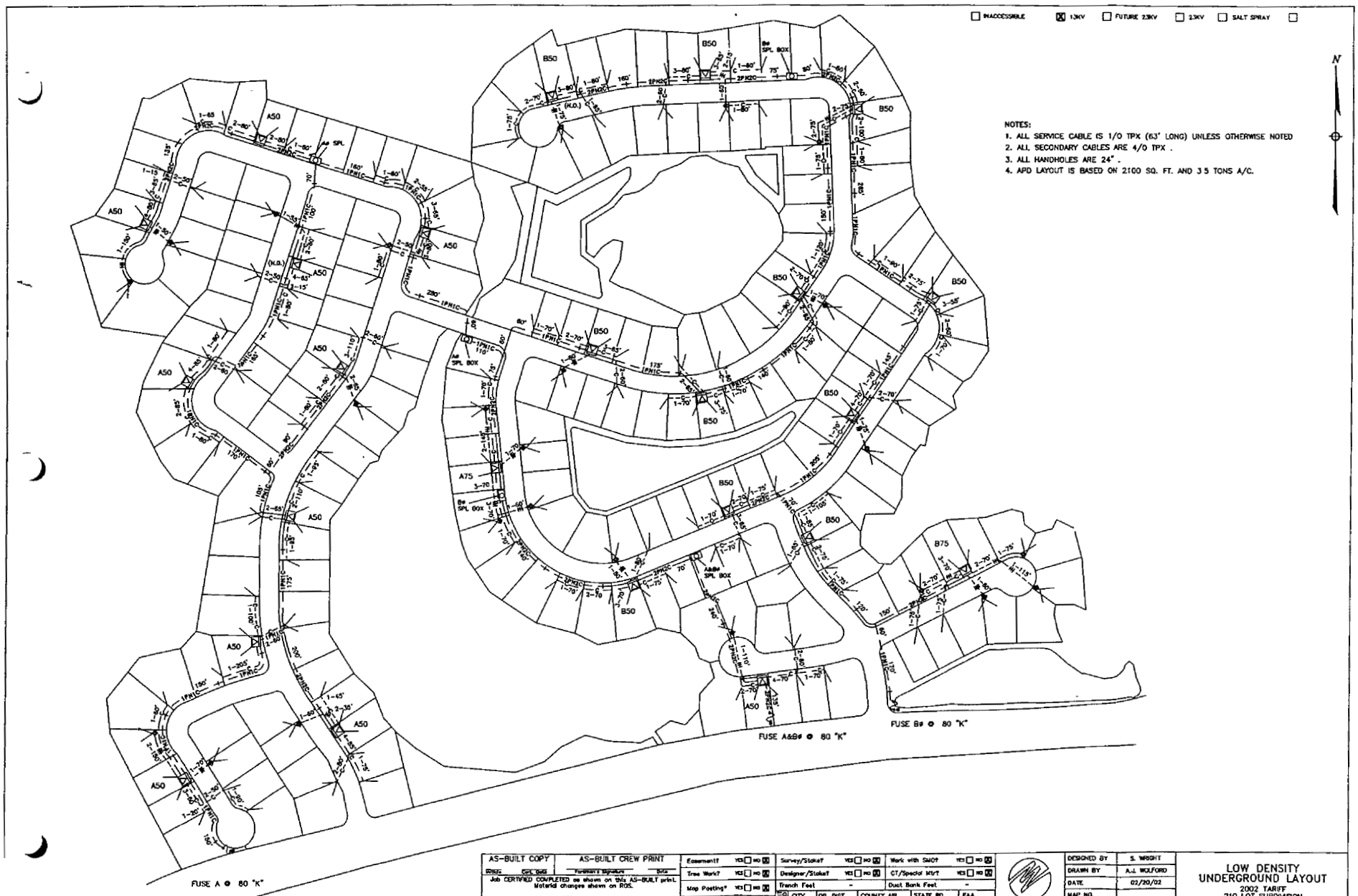
FRAME ALL TX'S ON 1# PRI. SIM. TO I-41.0.0. FOR TANGENTS AND I-42.0 1 FIG 3 FOR DE'S UNLESS OTHERWISE NOTED.

FRAME ALL TX'S ON 2# PRI SIM. TO I-41.0.1 FIG 1 UNLESS OTHERWISE NOTED

ALL SERVICES ARE 63' #1/0 TPX

HOMES ARE 2100 SQ FT WITH 3.5 TONS A/C

AS-BUILT COPY	AS-BUILT CREW PRINT	Easement? YES☐ NO☒	Survey/Stake? YES☐ NO☒	Work with SMO? YES☐ NO☒	FPL	DESIGNED BY	J. HOUHOULIS	LOW DENSITY OVERHEAD LAYOUT	
Editor Cert. Date	Foreman's Signature Date	Tree Work? YES☐ NO☒	Designer/Stake? YES☐ NO☒	CT/Special Mtr? YES☐ NO☒		DRAWN BY	SHAWN MYLES		
Job CERTIFIED COMPLETED as shown on this AS-BUILT print. Material changes shown on RDS.		Map Posting? YES☐ NO☒	Trench Feet –	Duct Bank Feet –		DATE	02/20/02	2002 TARIFF 210 LOT SUBDIVISION	
Supervisor's Signature Date		ODBS	CITY / DR. DIST / COUNTY AIR / STATE RD / FAA			MAP NO.			
All required ground rods have been driven & verified to be within FPL standards. Values are shown at all locations.		Posted by	WMD / RR XING / COUNTY RD / TRANSN			0 100' 150' 200' SCALE		DWG NO. OHE96	
Foreman's Signature Date			Telephone Request? YES☐ NO☒ CATV Request? YES☐ NO☒					WORK ORDER 6875 ER 04 LOCN CODE 010	



AS-BUILT COPY | AS-BUILT CREW PRINT

Crk. Insp. Foreman's Signature Date

Job CERTIFIED COMPLETED as shown on this AS-BUILT print. Material changes shown on ROS.

Supervisor's Signature Date

All required ground rods Have been driven & verified to be within FPL standards. Valves are shown at all locations.

Foreman's Signature Date

Easement?	YES ☐ NO ☒	Survey/Stake?	YES ☐ NO ☒	Work with SMO?	YES ☐ NO ☒	
Tree Work?	YES ☐ NO ☒	Designer/Stake?	YES ☐ NO ☒	CT/Spector Mt/T	YES ☐ NO ☒	
Map Posting*	YES ☐ NO ☒	Trench Feet	-	Duct Bank Feet	-	
DGIS		AREA CODE	CITY	OR. DIST	COUNTY AIR	STATE RD	FAA
Posted by			VALD	RR XING	COUNTY RD	TRANSM.	
		Telephone Request? YES ☐ NO ☒		CATV Request? YES ☐ NO ☒		

FPL

DESIGNED BY	S. WRIGHT
DRAWN BY	A.J. WOLFORD
DATE	02/20/02
MAP NO.	

0 100' 150' 200'
SCALE

LOW DENSITY UNDERGROUND LAYOUT

2002 TARIFF
210 LOT SUBDIVISION

DWG NO. URDE2002
WORK ORDER 6876 ER 04 LOCN CODE 010

2002 OH LOW DENSITY LAYOUT WITH 3.5 TON A/C

	2001	2002
NUMBER OF LOTS =	210	210
MECA STORES LDG % =	7.37%	6.16%
ACTUAL STORES LDG % =	6.80%	6.82%
ACTUAL EO =	18.73%	20.24%
ADJUSTED CO =	6.76%	7.22%

CLASSIFICATION	ACCOUNT	MATERIAL W/O CO 2001	MATERIAL W/O CO 2002	MATERIAL COST/LOT WITH CO 2001	MATERIAL COST/LOT WITH CO 2002	LABOR W/O CO 2001	LABOR W/O CO 2002	LABOR COST/LOT WITH CO 2001	LABOR COST/LOT WITH CO 2002	TOTAL LABOR & MATERIAL 2001	TOTAL LABOR & MATERIAL 2002
SERVICE	369.101	$8,502.57	$7,968.61			$5,462.10	$5,342.40				
SERVICE	369.100	$1,174.73	$1,356.50			$7,803.60	$7,631.40				
MTR.INST.(LAB)	586.380					$2,889.60	$2,826.60				
MTR COST(MAT)		$5,562.90	$5,569.20	$26.49	$26.52						
SERVICE SUBT W/O STORES LDG		$14,575.94	$14,353.21	$74.10	$73.28	$16,155.30	$15,800.40	$82.13	$80.67	$156.23	$153.95
PRIMARY	365.004	$7,054.86	$8,121.42			$9,628.21	$10,547.32				
PRIMARY	365.999	$1,974.66	$1,797.39			$0.00	$6,036 06				
PRIMARY SUBT W/O STORES LDG		$8,409.72	$9,343.26	$42.75	$47.70	$9,628.21	$16,583.38	$48 95	$84.67	$91.70	$132.37
SECONDARY	365.044	$2,675.46	$1,685.14			$5,796.37	$4,873.50				
SECONDARY	365 094	$11,354.37	$1,735.76			$7,322.09	$2,225.56				
SECONDARY	365 095	$0.00	$0.00			$0.00	$0.00				
SECONDARY	365.096	$0 00	$0.00			$0.00	$0.00				
SECONDARY	365.999	$0.00	$1,797.39			$6,591.43	$6,036.06				
SEC SUBT W/O STORES LDG		$13,066.81	$4,915.50	$66.43	$25.10	$19,709.89	$13,135.12	$100.20	$67.06	$166.63	$92.16
TREE TRIM(L)											
POLES	364.130	$4,623.06	$4,600.78			$9,706.47	$9,483.66				
POLES	364.135	$0.00	$0.00			$0 00	$0.00				
POLES	364.140	$20,515.81	$19,971.82			$24,476.75	$23,297.22				
POLES	364.999	$6.96	$0.00			$8.26	$0.00				
POLE SUBT W/O STORES LDG		$23,419.79	$23,146.76	$119.06	$118.18	$34,191.48	$32,780 88	$173.82	$167.36	$292 88	$285.54
TRANSFORMER	583.180	$0.00	$40.12			$0.00	$393.65				
TRANSFORMER	583.280	$0.00	$0.00			$4,749.46	$8,605.72				
TRANSFORMER PLANT(MAT)	368	$20,387.00	$24,560.00								
TRANSFORMER SUBTOTAL		$20,387.00	$24,597.79	$103.64	$125.58	$4,749.46	$8,999.37	$24.15	$45.95	$127.79	$171.53
SUB-TOTAL		$79,859.26	$76,356.53	$405.98	$389.84	$84,434.34	$87,299.15	$429.25	$445.71	$835.23	$835.55
MATERIAL SUBTOTAL MINUS METER MATERIAL				$379.49	$363.32						
STORES LDG. %				6.80%	6.82%						
METER STORES LDG %				6.80%	6.82%						
TOTAL STORES LDG $				$27.61	$26.59					$27.61	$26.59
SUBTOTAL				$433.59	$416.43			$429.25	$445 71	$862.84	$862.14
E0				$81.19	$84.30			$80.38	$90.23	$161.57	$174.53
TOTAL				$514.78	$500 73			$509.63	$535.94	$1,024.41	$1,036 67

3 LOW DENSITY LAYOUT WITH 3.5 TON A/C

	2001	2002
NUMBER OF LOTS =	210	210
MECA STORES LDG % =	7.37%	6.16%
ACTUAL STORES LDG =	6.80%	6.82%
ACTUAL EO =	18.73%	20.24%
ADJUSTED CO =	6.76%	7.22%

CLASSIFICATION	ACCOUNT	MATERIAL W/O CO 2001	MATERIAL W/O CO 2002	MATERIAL COST/LOT WITH CO 2001	MATERIAL COST/LOT WITH CO 2002	LABOR W/O CO 2001	LABOR W/O CO 2002	LABOR COST/LOT WITH CO 2001	LABOR COST/LOT WITH CO 2002	TOTAL LABOR & MATERIAL 2001	TOTAL LABOR & MATERIAL 2002
SERVICE	369.603	$36,449.47	$18,346.74			$68,691.26	$53,979.33				
SERVICE	369.600	$0.00	$0.00			$4,029.90	$0.00				
MTR.INST.(L)	586.380					$2,889.60	$2,826.18				
MTR.COST(M)		$5,562 90	$5,569.20	$26.49	$26.52						
SERVICE TRENCH						($30,100.85)	($24,282.48)				
SERVICE SUBT W/O STORES LDG		$39,510.44	$22,851.36	$200.86	$116.67	$45,509.91	$32,523.03	$231.36	$166.05	$432.22	$282.72
PRIMARY	365.999	$464.50	$424.14			$628.23	$337 81				
PRIMARY	366.201	$3,576.40	$0.00			$11,329.07	$0 00				
PRIMARY	366.202	$4,396.64	$0.00			$11,345.61	$0.00				
PRIMARY	366 203	$2,662.49	$0.00			$5,562.98	$0.00				
PRIMARY	366.204	$148.72	$16,769.74			$265.53	$39,371 61				
PRIMARY	367 233	$20,470.59	$22,386.31			$10,968.94	$17,096.48				
PRIMARY	364.999	$0 00	$11.66			$0.00	$201.87				
PRI/SEC TRENCH						($19,147.65)	($27,365.96)				
PRIMARY SUBT W/O STORES LDG		$29,542 09	$37,294.51	$150.19	$190.41	$20,952.71	$29,641.81	$106.52	$151.34	$256.71	$341.75
SECONDARY	367.154	$7,268 08	$14,264 84			$3,673.38	$7,315.42				
SEC SUBT W/O STORES LDG		$6,769 19	$13,437.11	$34.41	$68.60	$3,673.38	$7,315.42	$18.67	$37.35	$53.08	$105 95
TRANSFORMER	583.280	$0.00	$0.00			$750.42	$956.94				
TRANSFORMER	366.801	$1,350.86	$1,559 11			$774.18	$1,659.84				
TRANSFORMER	PLANT(MAT) 368	$19,111.00	$23,098.00								
TRANSFORMER SUBTOTAL		$20,369.14	$24,566.64	$103.55	$125 42	$1,524.60	$2,616.78	$7.75	$13.36	$111.30	$138.78
PRI/SEC TRENCH						$19,147.65	$27,365.96	$97.34	$139.72	$97.34	$139.72
SVC TRENCH						$30,100.85	$24,282 48	$153 03	$123.97	$153.03	$123.97
SUB-TOTAL		$96,190.85	$98,149.62	$489.01	$501.10	$120,909.10	$123,745.48	$614.67	$631 79	$1,103.68	$1,132.89
MATERIAL SUBTOTAL MINUS METER MATERIAL				$462.52	$474.58						
STORES LDG. %				6.80%	6 82%						
METER STORES LDG %				6.80%	6.82%						
TOTAL STORES LDG				$33.25	$34.18					$33.25	$34.18
SUBTOTAL				$522.26	$535.28			$614.67	$631.79	$1,136.93	$1,167.07
E0				$97.79	$108 36			$115.10	$127.90	$212.89	$236.26
TOTAL				$620.05	$643.64			$729.77	$759.69	$1,349.82	$1,403.33

HIGH DENSITY

COMPANY: FPL

DATE: 02/21/02

OVERHEAD VS. UNDERGROUND SUMMARY SHEET

High Density 176 Lot Subdivision
Company Owned Service Laterals
Cost per Service Lateral

ITEM	OVERHEAD	UNDERGROUND	DIFFERENTIAL
LABOR	$346.25	$458.05	$111.80
MATERIAL	$337.09	$426.76	$89.67
TOTAL	$683.34	$884.81	$201.47

EXHIBIT V

COMPANY: FPL

DATE: 02/21/02

COST PER SERVICE LATERAL OVERHEAD MATERIAL AND LABOR

High Density 176 Lot Subdivision
Company Owned Service Laterals

ITEM	MATERIAL(1)	LABOR(4)	TOTAL
Service(2)	$62.40	$72.69	$135.09
Primary	$21.18	$36.52	$57.70
Secondary	$50.72	$64.74	$115.46
Initial Tree Trim	---	---	---
Poles	$66.59	$97.85	$164.44
Transformers	$61.55	$16.16	$77.71
	$262.44	$287.96	$550.40
es Handling(3)	$17.90	---	$17.90
SubTotal	$280.34	$287.96	$568.30
Engineering(5)	$56.75	$58.29	$115.04
TOTAL	$337.09	$346.25	$683.34

1 - Includes Sales Tax.

2 - Includes Meters.

3 - 6.82 % of All Material.

4 - Includes Payroll, Taxes, Insurance, P&W, & Transportation.

5 - 20.244 % of All Material and Labor.

EXHIBIT VI

COMPANY: FPL DATE: 02/21/02

COST PER SERVICE LATERAL UNDERGROUND MATERIAL AND LABOR

High Density 176 Lot Subdivision
Company Owned Service Laterals

ITEM	MATERIAL(1)	LABOR(4)	TOTAL
Service(2)	$144.52	$132.48	$277.00
Primary	$78.37	$68.75	$147.12
Secondary	$31.71	$14.49	$46.20
Transformers	$77.65	$5.92	$83.57
Prim. & Sec. Trenching	----------	$61.07	$61.07
Service Trenching	----------	$98.22	$98.22
Sub-Total	$332.25	$380.93	$713.18
Stores Handling(3)	$22.66	----------	$22.66
SubTotal	$354.91	$380.93	$735.84
Engineering(5)	$71.85	$77.12	$148.97
TOTAL	$426.76	$458.05	$884.81

1 - Includes Sales Tax.

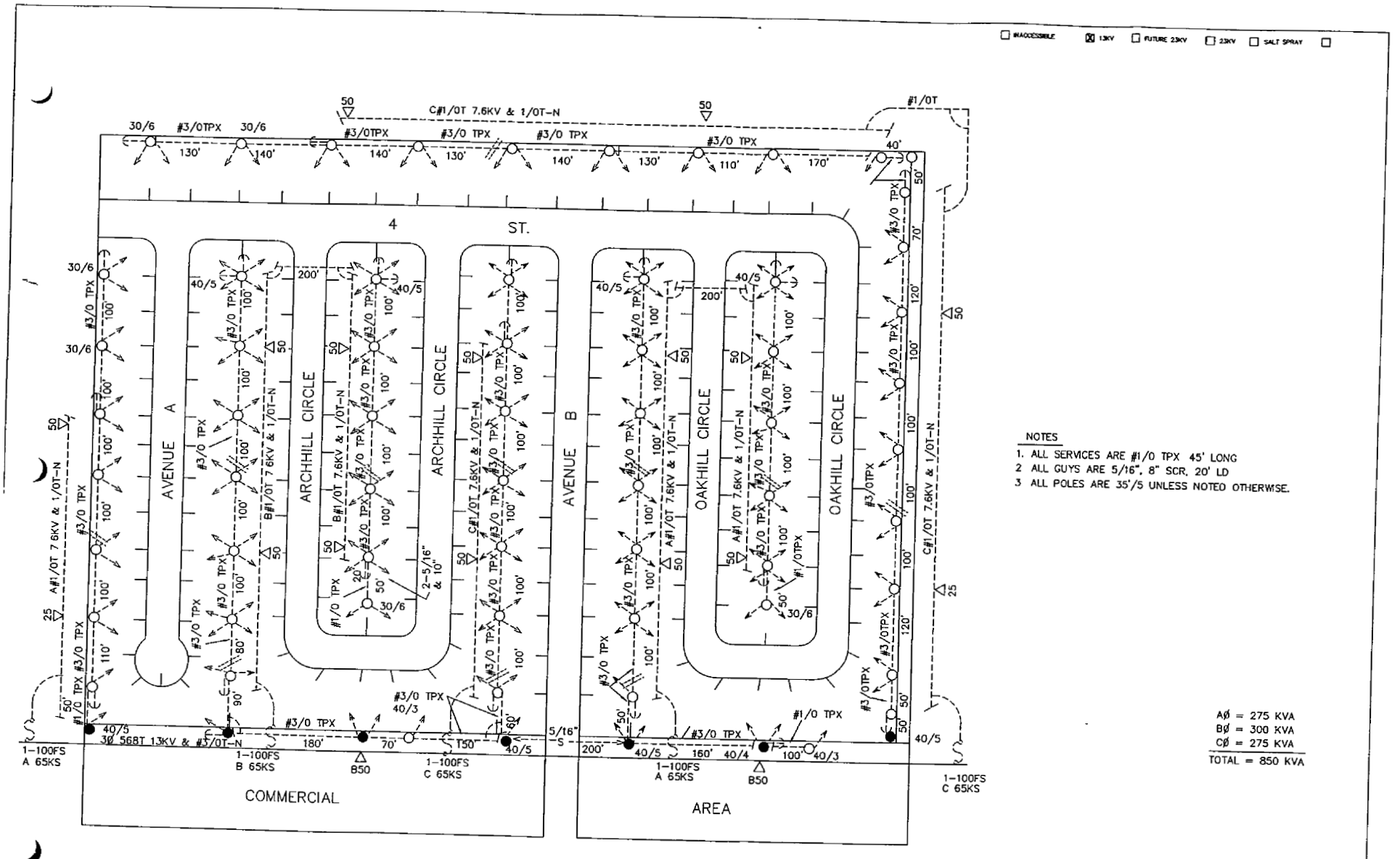
2 - Includes Meters.

3 - 6.82 % of All Material.

4 - Includes Payroll, Taxes, Insurance, P&W, & Transportation.

5 - 20.244 % of All Material and Labor.

EXHIBIT VII



NOTES

1. ALL SERVICES ARE #1/0 TPX 45' LONG
2. ALL GUYS ARE 5/16", 8" SCR, 20' LD
3. ALL POLES ARE 35'/5 UNLESS NOTED OTHERWISE.

AØ = 275 KVA
BØ = 300 KVA
CØ = 275 KVA
TOTAL = 850 KVA

AS-BUILT COPY — AS-BUILT CREW PRINT

Job CERTIFIED COMPLETED as shown on this AS-BUILT print, material changes shown on ROS.

All required ground rods have been driven & verified to be within FPL standards. Values are shown at all locations.

Easement? YES ☐ NO ☒ | Survey/Stake? YES ☐ NO ☒ | Work with SM0? YES ☐ NO ☒
Tree Work? YES ☐ NO ☒ | Designer/Stake? YES ☐ NO ☒ | CT/Special Wrt YES ☐ NO ☒
Map Posting? YES ☒ NO ☐ | Trench Feet – | Duct Bank Feet –
DOBS | Posted by
CITY | DR. DIST | COUNTY AIR | STATE RD | FAA
WND | RR XING | COUNTY RD. | TRANSM
Telephone Request? YES ☐ NO ☒ | CATV Request? YES ☐ NO ☒

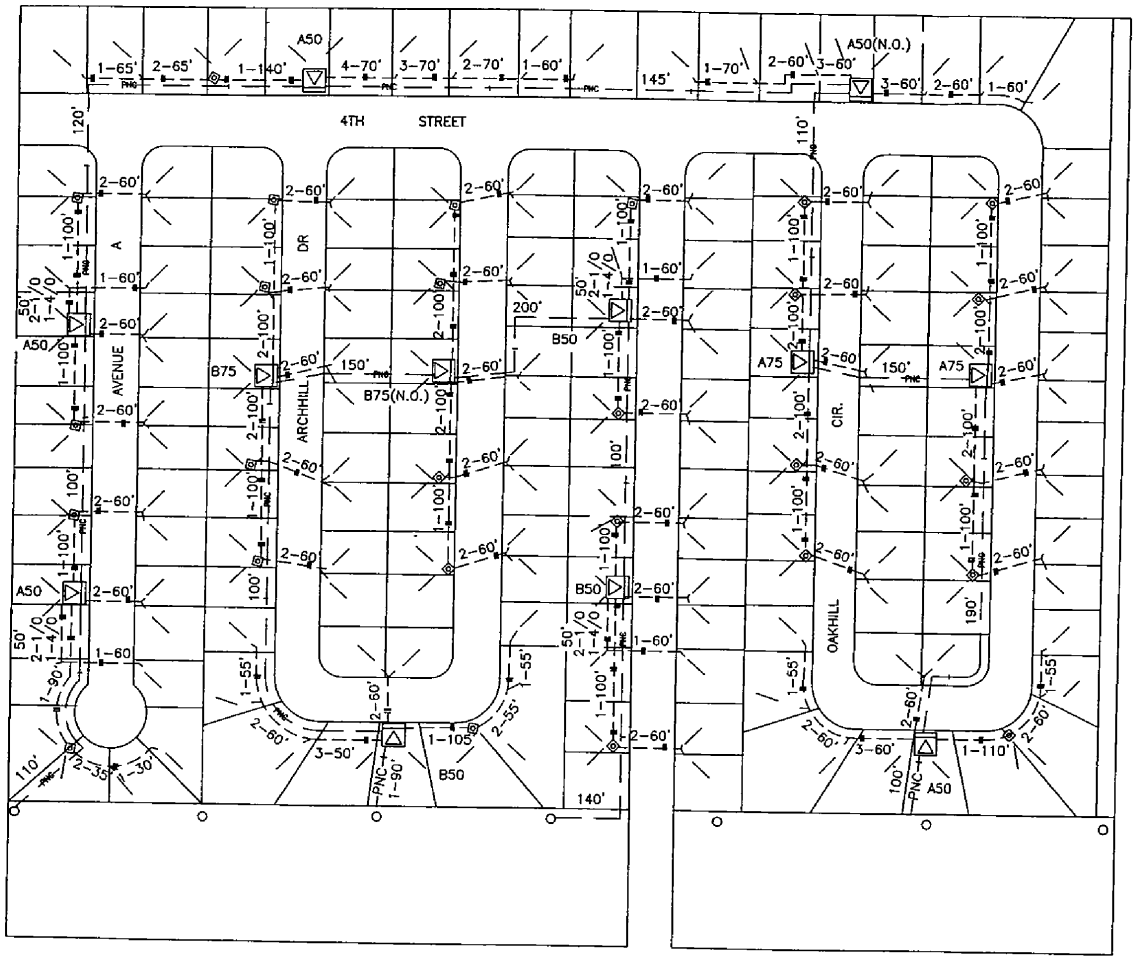
DESIGNED BY	A. K. GARRENTON
DRAWN BY	E. M. REED
DATE	02/20/02
MAP NO.	
SCALE	0 100' 1500' 200'

HIGH DENSITY OVERHEAD LAYOUT

2002 TARIFF
176 LOT SUBDIVISION

DWG NO URDE92
WORK ORDER 7064 ER 01 LOCTN CODE 010

☐ INACCESSIBLE ☒ 13KV ☐ FUTURE 23KV ☐ 23KV ☐ SALT SPRAY ☐



NOTES
1. ALL SERVICE CABLES ARE 1/0 TPX (35' LONG)
2. ALL SECONDARY CABLES ARE 4/0 TPX, UNLESS NOTED.
3. ALL HANDHOLES ARE 24" WITH LARGE MULTI-TAPS.
4. ALL HOMES ARE 1500 SQ FT WITH 2.5 TON A/C.

A# 400 KVA
B# 300 KVA
TOT 700 KVA

AS-BUILT CREW PRINT

AS-BUILT COPY

SCALE	0 100.0' 150.0' 200.0'
DESIGNED BY	A. DARRINGTON
DRAWN BY	E. M. REED
CHECKED BY	A. DARRINGTON
CORRECTED BY	E. M. REED
APPROVED BY	M. F. WEEKS

HIGH DENSITY
UNDERGROUND LAYOUT
2002 TARIFF
176 LOT SUBDIVISION

MAP NO.	DWG NO. URDE94
DATE	02/20/02
WORK ORDER NO. 0148 OR NO. 98	LOCN CODE 910

2002 OH HIGH DENSITY LAYOUT

	2001	2002
NUMBER OF LOTS =	176	176
MECA STORES LDG % =	7.37%	6.16%
ACTUAL STORES LDG % =	6.80%	6.82%
ACTUAL EO =	18.73%	20.24%
ADJUSTED CO =	6.76%	7.22%

CLASSIFICATION	ACCOUNT	MATERIAL W/O CO 2001	MATERIAL W/O CO 2002	MATERIAL COST/LOT WITH CO 2001	MATERIAL COST/LOT WITH CO 2002	LABOR W/O CO 2001	LABOR W/O CO 2002	LABOR COST/LOT WITH CO 2001	LABOR COST/LOT WITH CO 2002	TOTAL LABOR & MATERIAL 2001	TOTAL LABOR & MATERIAL 2002
SERVICE	369.101	$5,090.25	$4,788.46			$3,269.80	$3,197.62				
SERVICE	369.100	$976 19	$1,130.74			$6,510.70	$6,367.00				
MTR.INST.(LAB)	586.380					$2,422.11	$2,366 61				
MTR.COST(MAT)		$4,662.24	$4,667.52	$26.49	$26.52						
SERVICE SUBT	W/O STORES LDG	$10,312 27	$10,243.25	$62.55	$62 40	$12,202.61	$11,933 23	$74.02	$72.69	$136.57	$135 09
PRIMARY	365.004	$3,042.40	$2,978.63			$4,136.79	$4,011.71				
PRIMARY	365.999	$750.00	$712.24			$2,000.00	$1,983.76				
PRIMARY SUBT	W/O STORES LDG	$3,532.09	$3,476.70	$21 43	$21.18	$6,136.79	$5,995.47	$37.22	$36.52	$58 65	$57.70
SECONDARY	365.044	$2,247.30	$2,057.84			$5,060.97	$4,644.13				
SECONDARY	365.094	$6,253.78	$6,069.35			$4,013.25	$3,999.41				
SECONDARY	365.095	$0.00	$0.00			$0.00	$0.00				
SECONDARY	365 096	$0.00	$0.00			$0.00	$0.00				
SECONDARY	365.999	$538.33	$712.25			$1,999.11	$1,983.77				
SECONDARY SUBT	W/O STORES LDG	$8,418 93	$8,326.53	$51.07	$50.72	$11,073.33	$10,627.31	$67.17	$64.74	$118.24	$115.46
TREE TRIM(L)											
POLES	364.130	$190.32	$643.98			$400 48	$1,372.68				
POLES	364.135	$9,441.27	$8,850.73			$12,970.29	$11,614.87				
POLES	364 140	$1,877.93	$1,848 38			$2,474.48	$2,419.60				
POLES	364.999	$278.17	$261.88			$466 52	$456.17				
POLE SUBT W/O	STORES LDG	$10,978.57	$10,931.58	$66.59	$66.59	$16,311.77	$16,063.32	$98.95	$97.85	$165.54	$164.44
TRANSFORMER	583.28	$0.00	$0.00			$2,570.84	$2,513.98				
TRANSFORMER	583.18	$11.10	$14 19			$111.42	$139.38				
TRANSFORMER	368	$10,556.00	$10,090.00								
TRANSFORMER	SUBTOTAL	$10,566.34	$10,103.37	$64.09	$61.55	$2,682.26	$2,653.36	$16.27	$16.16	$80.36	$77.71
SUB-TOTAL		$43,808.20	$43,081.44	$265.73	$262.44	$48,406.76	$47,272.69	$293.63	$287.96	$559.36	$550.40
MATSUB-MTR.(M)				$239.24	$235.92						
STORES LDG. %				6.80%	6.82%						
METER STORES LDG %				6.80%	6.82%						
TOTAL STORES LDG				$18.07	$17 90					$18.07	$17.90
SUBTOTAL				$283.80	$280.34			$293.63	$287.96	$577.43	$568.30
E0				$53.14	$56.75			$54.98	$58.29	$108.12	$115.04
TOTAL				$336.94	$337.09			$348.61	$346.25	$685.55	$683.34

2002 UG HIGH DENS. / LAYOUT

	2001	2002
NUMBER OF LOTS =	176	176
MECA STORES LDG % =	7.37%	6.16%
ACTUAL STORES LDG % =	6 80%	6.82%
ACTUAL EO =	18.73%	20.24%
ADJUSTED CO =	6.76%	7.22%

CLASSIFICATION	ACCOUNT	MATERIAL W/O CO 2001	MATERIAL W/O CO 2002	MATERIAL COST/LOT WITH CO 2001	MATERIAL COST/LOT WITH CO 2002	LABOR W/O CO 2001	LABOR W/O CO 2002	LABOR COST/LOT WITH CO 2001	LABOR COST/LOT WITH CO 2002	TOTAL LABOR & MATERIAL 2001	TOTAL LABOR & MATERIAL 2002
SERVICE	369.603	$22,115.85	$20,230.18			$33,737.32	$32,270.67				
SERVICE	369.600	$0.00	$0 00			$3,377.44	$3,231.36				
MTR.INST (L)	586 380					$2,421.76	$2,368.96				
MTR.COST(M)		$4,662.24	$4,667.52	$26.49	$26.52						
SERVICE TRENCH						($15,260.12)	($16,123.76)				
SERVICE SUBT	W/O STORES LDG	$25,260.03	$23,723.83	$153.22	$144.52	$24,276 40	$21,747.23	$147.26	$132 48	$300.48	$277.00
PRIMARY	366.201	$3,063 04	$2,866 09			$8,773.35	$8,391.59				
PRIMARY	366.202	$2,402.30	$2,176.98			$5,039.43	$4,820.17				
PRIMARY	366.203	$512.57	$457.38			$1,067.66	$1,021.20				
PRIMARY	366.204	$0.00	$0.00			$0.00	$0 00				
PRIMARY	365.999	$233.15	$233.28			$217.44	$212.64				
PRIMARY	367.233	$8,318.18	$7,883.15			$7,177.67	$6,865.24				
PRIMARY	364.999	$40.68	$39 69			$0.00	$0.00				
PRI/SEC TRENCH						($9,488.76)	($10,025.77)				
PRIMARY SUBT	W/O STORES LDG	$13,569.82	$12,864.14	$82.31	$78.37	$12,786.79	$11,285.07	$77.56	$68.75	$159.87	$147.12
SECONDARY	367.154	$5,507.63	$5,526.77			$2,487.18	$2,378.82				
SECONDARY SUBT	W/O STORES LDG	$5,129.58	$5,206.08	$31.12	$31.71	$2,487.18	$2,378.82	$15.09	$14.49	$46.21	$46.20
TRANSFORMER	583 280	$0.00	$0.00			$500.28	$478.44				
TRANSFORMER	366.801	$900.57	$947.96			$516.12	$493.68				
TRANSFORMER	PLANT(MAT) 368	$12,337.00	$11,853.00								
TRANSFORMER	SUBTOTAL	$13,175 75	$12,745 95	$79.92	$77.65	$1,016.40	$972.12	$6.17	$5.92	$86.09	$83 57
PRI/SEC TRENCH						$9,488.76	$10,025.77	$57 56	$61.07	$57.56	$61.07
SVC TRENCH						$15,260.12	$16,123.76	$92.57	$98.22	$92.57	$98.22
SUB-TOTAL		$57,135.19	$54,540.00	$346.57	$332.25	$65,315.65	$62,532.77	$396 21	$380 93	$742.78	$713.18
MATSUB-MTR.(M)				$320.08	$305.73						
STORES LDG. %				6.80%	6.82%						
METER STORES LDG %				6.80%	6.82%						
TOTAL STORES LDG				$23.57	$22.66					$23 57	$22.66
SUBTOTAL				$370 14	$354.91			$396.21	$380.93	$766.35	$735.84
E0				$69.31	$71.85			$74 19	$77.12	$143 50	$148.97
TOTAL				$439 45	$426.76			$470.40	$458.05	$909.85	$884.81

METER PEDESTAL

COMPANY: FPL

DATE: 02/26/02

OVERHEAD VS. UNDERGROUND SUMMARY SHEET

High Density 176 Lot Subdivision
Customer Owned Service Laterals from Meter Centers
Cost per Dwelling Unit

ITEM	OVERHEAD	UNDERGROUND	DIFFERENTIAL
LABOR	$287.15	$247.52	($39.63)
MATERIAL	$294.45	$317.49	$23.04
TOTAL	$581.60	$565.01	($16.59)

* The differential has been adjusted to $0.00 since the differential is negative.

EXHIBIT VIII

COMPANY: FPL

DATE: 02/21/02

COST PER DWELLING UNIT OVERHEAD MATERIAL AND LABOR

High Density 176 Lot Subdivision
FPL Service Drop and Customer Owned Service Laterals from Meter Centers

ITEM	MATERIAL(1)	LABOR(4)	TOTAL
Service(2)	$33.90	$29.86	$63.76
Primary	$20.89	$35.93	$56.82
Secondary	$49.82	$61.23	$111.05
Initial Tree Trim	----------	----------	----------
Poles	$64.29	$95.63	$159.92
Transformers	$60.35	$16.16	$76.51
Sub-Total	$229.25	$238.81	$468.06
Stores Handling(3)	$15.63	----------	$15.63
SubTotal	$244.88	$238.81	$483.69
Engineering(5)	$49.57	$48.34	$97.91
TOTAL	$294.45	$287.15	$581.60

1 - Includes Sales Tax.

2 - Includes Meters.

3 - 6.82 % of All Material.

4 - Includes Payroll, Taxes, Insurance, P&W, & Transportation.

5 - 20.244 % of All Material and Labor.

EXHIBIT IX

COMPANY: FPL

DATE: 02/21/02

COST PER DWELLING UNIT UNDERGROUND MATERIAL AND LABOR

High Density 176 Lot Subdivision
Customer Owned Service Laterals from Meter Centers

ITEM	MATERIAL(1)	LABOR(4)	TOTAL
Service(2)	$28.43	$14.43	$42.86
Primary	$94.11	$83.69	$177.80
Secondary	$58.31	$33.13	$91.44
Transformers	$66.33	$4.93	$71.26
Prim. & Sec. Trenching	----------	$69.67	$69.67
[illegible] Trenching	----------	----------	----------
Sub-Total	$247.18	$205.85	$453.03
Stores Handling(3)	$16.86	----------	$16.86
SubTotal	$264.04	$205.85	$469.89
Engineering(5)	$53.45	$41.67	$95.12
TOTAL	$317.49	$247.52	$565.01

1 - Includes Sales Tax.

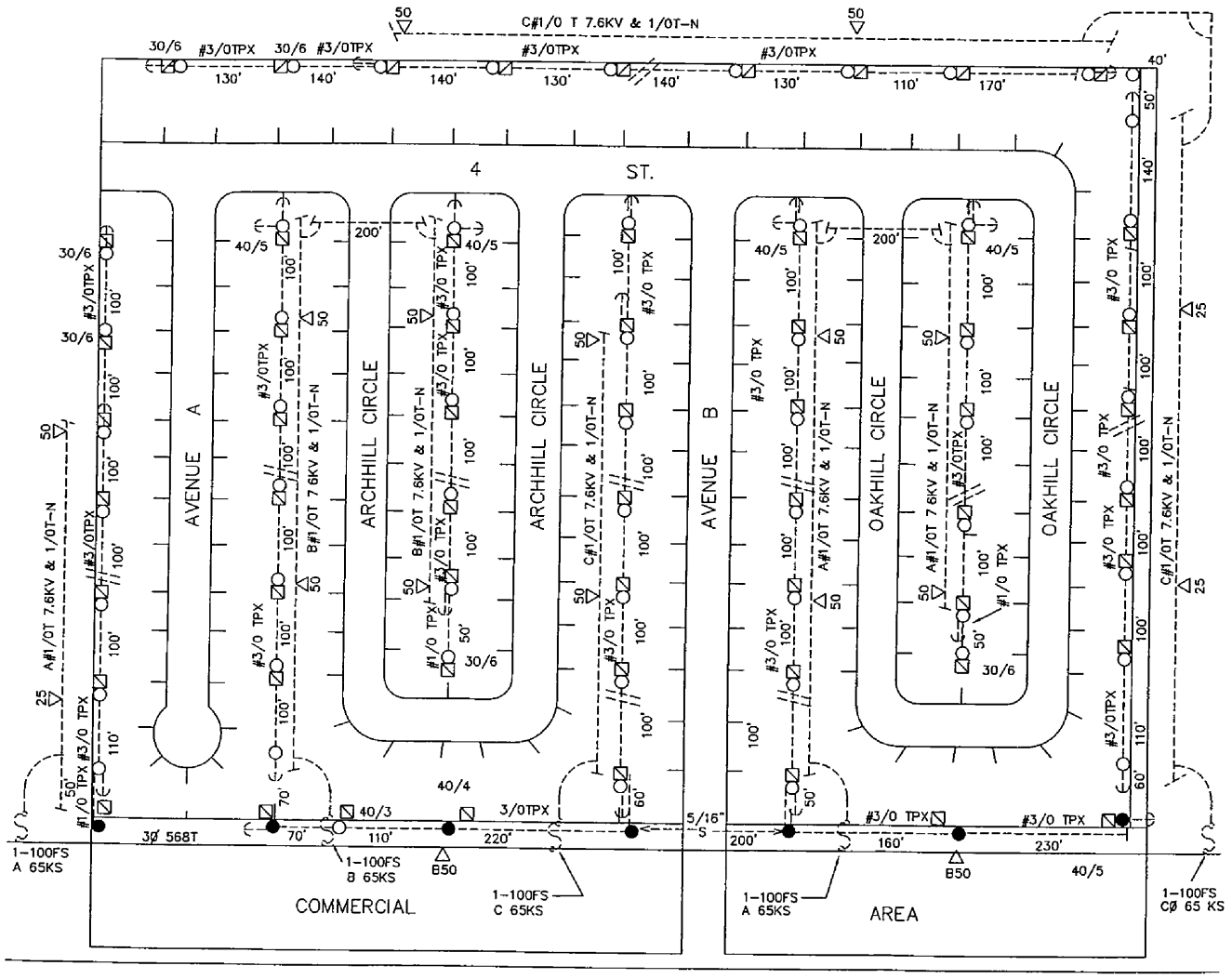
2 - Includes Meters.

3 - 6.82 % of All Material.

4 - Includes Payroll, Taxes, Insurance, P&W, & Transportation.

5 - 20.244 % of All Material and Labor.

EXHIBIT X



NOTES

1. ALL GUYS ARE 5/16", 8" SCR, 20' LD
2. ALL SVC'S TO CUST. METER PEDESTALS ARE #1/0 TPX, 16' LONG.
3 ALL POLES ARE 35'/5 UNLESS NOTED OTHERWISE

AØ = 275 KVA
BØ = 300 KVA
CØ = 250 KVA
TOTAL = 825 KVA

AS-BUILT COPY | AS-BUILT CREW PRINT

Job CERTIFIED COMPLETED as shown on this AS-BUILT print. Material changes shown on ROS.

All required ground rods Have been driven & verified to be within FPL standards. Values are shown at all locations.

Easement? Tree Work? Map Posting? DGBS Posted by

Survey/Stake? Designer/Stake? Trench Feet – Work with SMO? CT/Special Mtr? Duct Bank Feet –

Telephone Request? CATV Request?

PRIMARY FEED	CITY	OR. DIST	COUNTY AIR	STATE RD	FAA
	WMD	AR XING	COUNTY RD.	TRANSM	

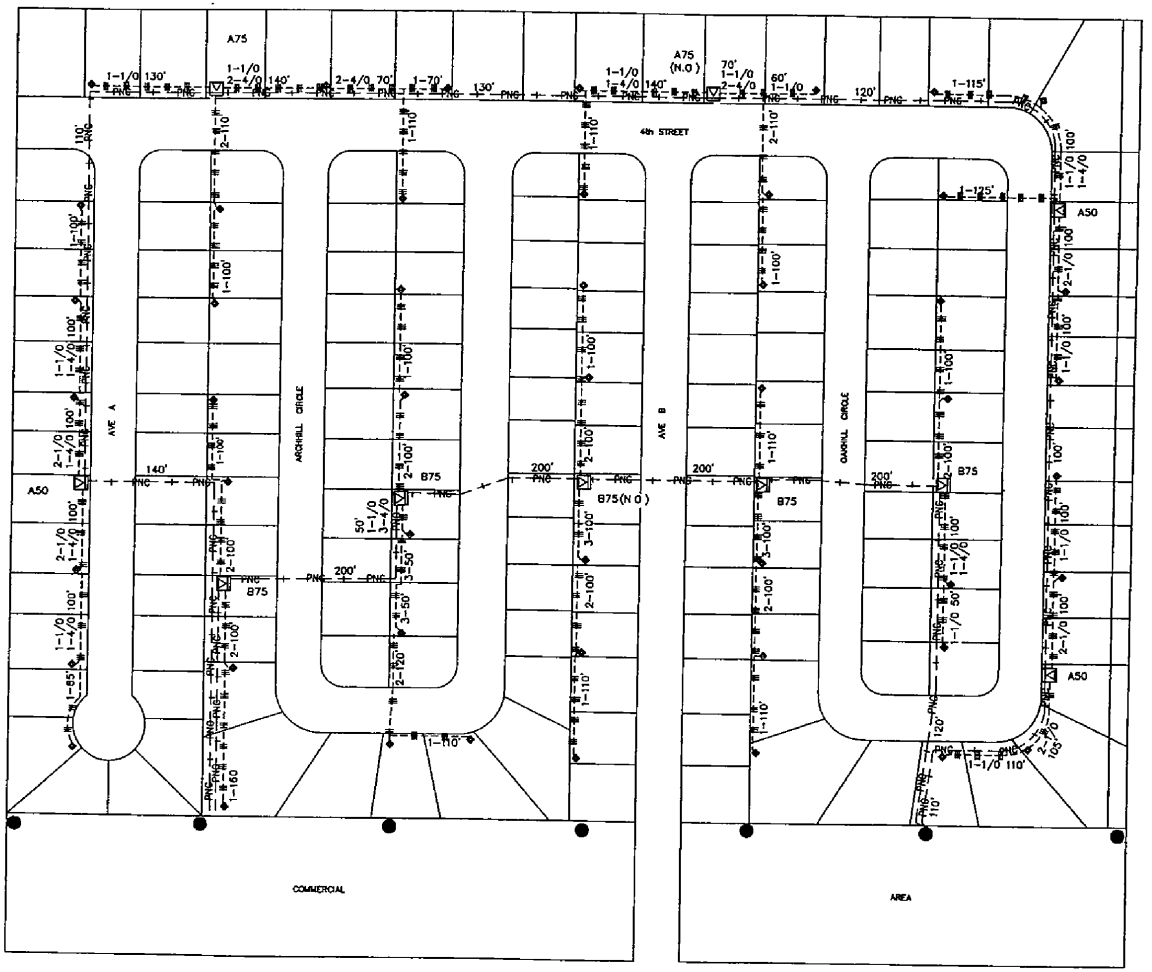
FPL

DESIGNED BY	A. K. GARRENTON
DRAWN BY	E. M. REED
DATE	02/20/02
MAP NO	
SCALE	0 100' 150' 200'

METER PEDESTALS
OVERHEAD LAYOUT
2002 TARIFF
176 LOT SUBDIVISION

DWG NO. URDE93
WORK ORDER 6849 ER 04 LOC'N CODE 010

☐ INACCESSIBLE ☒ 13KV ☐ FUTURE 23KV ☐ 23KV ☐ SALT SPRAY ☐



NOTES:
1. ALL HANDHOLES FED WITH #1/0 TPX ARE 17" WITH SMALL MULTI-TAPS.
2. ALL HANDHOLES FED WITH #4/0 TPX ARE 24" WITH LARGE MULTI-TAPS.

A= 300 KVA
B= 375 KVA
TOT 675 KVA

REFERENCE DWG's

AS-BUILT CREW PRINT

AS-BUILT COPY

METER PEDESTALS
UNDERGROUND LAYOUT
2002 TAHOE
178 LOT SUBDIVISION

DESIGNED BY A. CARRINGTON
DRAWN BY E. N. REED
CHECKED BY A. CARRINGTON
CORRECTED BY E. N. REED
APPROVED BY M. F. WEEKS

MAP NO.
DWG NO. URDE95
DATE 02/20/02
WORK ORDER NO. 6877 EX NO. 04 LOC'N CODE 010

2002 OH METER PEDESTAL LAYOUT

	2001	2002
NUMBER OF LOTS =	176	176
MECA STORES LDG % =	7.37%	6.16%
ACTUAL STORES LDG % =	6.80%	6 82%
ACTUAL EO =	18.73%	20.24%
ADJUSTED CO =	6.76%	7 22%

CLASSIFICATION	ACCOUNT	MATERIAL W/O CO 2001	MATERIAL W/O CO 2002	MATERIAL COST/LOT WITH CO 2001	MATERIAL COST/LOT WITH CO 2002	LABOR W/O CO 2001	LABOR W/O CO 2002	LABOR COST/LOT WITH CO 2001	LABOR COST/LOT WITH CO 2002	TOTAL LABOR & MATERIAL 2001	TOTAL LABOR & MATERIAL 2002
SERVICE	369.101	$606.46	$570.71			$389.99	$381.14				
SERVICE	369 100	$330.04	$381.11			$2,200.70	$2,152.12				
MTR.INST.(LAB)	586.380					$2,422.11	$2,368.61				
MTR.COST(MAT)		$4,662.24	$4,667.52	$26.49	$26.52						
SERVICE SUBT	W/O STORES LDG	$5,534.46	$5,564.11	$33.57	$33.90	$5,012 80	$4,901.87	$30.41	$29.86	$63.98	$63 76
PRIMARY	365.004	$3,012.88	$2,962.07			$4,082.43	$3,992 15				
PRIMARY	365.999	$700.00	$678 20			$1,850.00	$1,905.37				
PRIMARY SUBT	W/O STORES LDG	$3,458 02	$3,429.04	$20.98	$20 89	$5,932.43	$5,897.52	$35.99	$35.93	$56.97	$56.82
SECONDARY	365.044	$2,182.11	$1,908 30			$4,821.86	$4,222.00				
SECONDARY	365.094	$6,280.70	$6,096.00			$3,879.76	$3,924.01				
SECONDARY	365 095	$0.00	$0.00			$0.00	$0.00				
SECONDARY	365.999	$530.97	$678.20			$2,013.55	$1,905.38				
SECONDARY SUBT	W/O STORES LDG	$8,376.44	$8,178.69	$50.81	$49.82	$10,715.17	$10,051.39	$65.00	$61.23	$115.81	$111.05
TREE TRIM(L)											
POLES	364.130	$194 50	$648.77			$417 00	$1,388.82				
	364.135	$9,312.59	$8,719.35			$12,797.57	$11,645.98				
	364.140	$1,595.60	$1,570.64			$2,276.30	$2,225.82				
	364.999	$276.73	$264.99			$447.26	$437.33				
POLE SUBT W/O	STORES LDG	$10,598.32	$10,553.65	$64.29	$64.29	$15,938.13	$15,697.95	$96.68	$95.63	$160.97	$159.92
TRANSFORMER	583.28	$0.00	$0.00			$2,570.84	$2,513.98				
TRANSFORMER	583.18	$11.10	$14.19			$111.42	$139.38				
TRANSFORMER	PLANT(MAT) 368	$10,370.00	$9,892.00								
TRANSFORMER	SUBTOTAL	$10,381.92	$9,907.06	$62.98	$60.35	$2,682.26	$2,653.36	$16.27	$16.16	$79 25	$76.51
SUB-TOTAL		$38,349 16	$37,632.55	$232.63	$229.25	$40,280.79	$39,202.09	$244.35	$238 81	$476.98	$468.06
MATSUB-MTR.(M)				$206.14	$202.73						
STORES LDG. %				6.80%	6.82%						
METER STORES LDG %				6.80%	6.82%						
TOTAL STORES LDG				$15.82	$15.63					$15.82	$15.63
SUBTOTAL				$248.45	$244.88			$244.35	$238.81	$492.80	$483.69
E0				$46.52	$49.57			$45.75	$48.34	$92.27	$97.91
TOTAL				$294.97	$294.45			$290.10	$287.15	$585.07	$581.60

2002 UG METER PEDESTAL LAYOUT

	2001	2002
NUMBER OF LOTS =	176	176
MECA STORES LDG % =	7.37%	6.16%
ACTUAL STORES LDG% =	6.80%	6.82%
ACTUAL EO =	18.73%	20.24%
ADJUSTED CO =	6.76%	7.22%

CLASSIFICATION	ACCOUNT	MATERIAL W/O CO 2001	MATERIAL W/O CO 2002	MATERIAL COST/LOT WITH CO 2001	MATERIAL COST/LOT WITH CO 2002	LABOR W/O CO 2001	LABOR W/O CO 2002	LABOR COST/LOT WITH CO 2001	LABOR COST/LOT WITH CO 2002	TOTAL LABOR & MATERIAL 2001	TOTAL LABOR & MATERIAL 2002
SERVICE	369.603	$0.00	$0.00			$0.00	$0.00				
SERVICE	369.600	$0.00	$0.00			$0.00	$0.00				
MTR.INST.(LAB)	586.380					$2,421 76	$2,368.96				
MTR COST(MAT)		$4,662.24	$4,667.52	$26.49	$26.52						
SERVICE TRENCH						$0.00	$0.00				
SERVICE SUBT	W/O STORES LDG	$4,662.24	$4,667.52	$28.28	$28.43	$2,421.76	$2,368 96	$14.69	$14.43	$42.97	$42.86
PRIMARY	366.201	$3,023.09	$2,958 21			$6,858.10	$6,402.23				
PRIMARY	366.202	$2,708 60	$2,526.79			$4,929.74	$4,615.65				
PRIMARY	366.203	$2,650.56	$2,406.52			$4,887.54	$4,599.71				
PRIMARY	366.204	$1,047.34	$934.08			$1,943.57	$1,834.89				
PRIMARY	366.205	$141.88	$126.44			$239.39	$225.73				
PRIMARY	365.999	$1,169.86	$232.89			$1,087 20	$212.62				
PRIMARY	367.233	$9,321.25	$7,149.34			$10,196.43	$7,234.46				
PRIMARY	364.999	$322.87	$65 76			$254.60	$49.80				
PRI/SEC TRENCH						($10,823.93)	($11,436.50)				
PRIMARY SUBT	W/O STORES LDG	$18,986.17	$15,448 41	$115.17	$94 11	$19,572.64	$13,738.59	$118.73	$83 69	$233 90	$177.80
SECONDARY	367.154	$10,271.91	$10,161.45			$5,799.97	$5,437.81				
SECONDARY SUBT	W/O STORES LDG	$9,566.83	$9,571.83	$58.03	$58.31	$5,799.97	$5,437.81	$35.18	$33.13	$93.21	$91.44
TRANSFORMER	583.280	$0.00	$0 00			$416.90	$398.70				
TRANSFORMER	366.801	$750.37	$789 43			$430.10	$411.40				
TRANSFORMER	PLANT(M)	$10,646.00	$10,144.00								
TRANSFORMER	SUBTOTAL	$11,344.86	$10,887.62	$68.82	$66.33	$847.00	$810.10	$5.14	$4.93	$73.96	$71.26
PRI/SEC TRENCH						$10,823.93	$11,436.50	$65.66	$69.67	$65.66	$69.67
SVC TRENCH						$0.00	$0.00	$0.00	$0.00		
SUB-TOTAL		$44,560.11	$40,575.38	$270.30	$247.18	$39,465.30	$33,791.96	$239.40	$205.85	$509.70	$453.03
MATSUB-MTR.(M)				$243.81	$220.66						
STORES LDG. %				6.80%	6.82%						
METER STORES LDG %				6.80%	6.82%						
TOTAL STORES LDG				$18.38	$16.86					$18.38	$16.86
SUBTOTAL				$288.68	$264.04			$239.40	$205.85	$528.08	$469.89
E0				$54.06	$53.45			$44.83	$41.67	$98.89	$95.12
TOTAL				$342.74	$317.49			$284.23	$247.52	$626.97	$565.01

FEEDER COST

COMPANY: FPL DATE: 02/21/02

AVERAGE UNDERGROUND FEEDER COST

Underground	Overhead	Difference
$/Ft..... $21.23	$/Ft..... $10.28	$/Ft..... $10.95

Round To: $/Ft..... $10.90

AVERAGE UNDERGROUND LATERAL COST

Underground	Overhead	Difference
$/Ft..... $10.47	$/Ft..... $8.10	$/Ft..... $2.37

Round To: $/Ft..... $2.40

NOTE: All estimates based on three phase requirements.
See Exhibit XIIA for details.

EXHIBIT XII

DATE: 02/21/02

2001 URD TARIFF

FEEDER/LATERAL COST[1]

Feeder Length (Ft) = ...		25,428
UG Feeder Cost = ...		$584,343.87
26 UG Lateral Risers not required if UG Feeder is used		
Cost of each Lateral Riser = ...	$1,713.14	
26 Lateral Risers X $1,713.14 = ...		($44,541.52)
Net UG Feeder Cost = ...		$539,802.35
UG Feeder per foot cost = ...		$21.23
OH Feeder Cost =.....		$261,397.77
OH Feeder per foot cost = ...		$10.28
Feeder Differential Cost = ...		$10.95
Padmounted Switch cabinet weighted cost (Each)[2] = ...		$19,290.00

NOTES: (1) These per foot costs include cable-in-conduit and cable pull boxes.
(2) Differential cost based on padmounted switch vs. overhead
[illegible]verage installed cost weighted by quantity of each switch
[illegible]ed. This cost is identical to the padmounted switch cost in the UCD Tariff.

DATE: 02/21/02

2001 URD TARIFF

LATERAL COST[3]

Lateral Length = 1000 Feet

UG Lateral Cost =	$10,474.42
UG Lateral Cost Per Foot =	$10.47
Overhead Lateral Cost =	$8,104.17
Overhead Lateral Cost Per Foot =	$8.10
Lateral Differential Cost =	$2.37

NOTE: (3) These costs include cable-in-conduit only (no pull boxes).

CONDUIT CREDITS

DATE: 02/26/02

2002 URD TARIFF

URD BASIS ADDENDUM TO APPENDIX NO. 3

10.3.3 Conduit Installation Credits

1. Low Density

Pri/Sec = ...	174.02 MH X	$63.29 /MH = ...	$11,013.73			
			210	Lots		
			$52.45	/Lot		
		Round To.....	$52.00	/Lot		
Svc =.....	102.9 MH X	$63.29 /MH = ...	$6,512.54			
			210	Lots		
			$31.01	/Lot		
		Round To.....	$31.00	/Lot		

2. High Density

Pri/Sec = ...	92.26 MH X	$63.29 /MH = ...	$5,839.14			
			176	Lots		
			$ 33.18	/Lot		
		Round To.....	$ 33.00	/Lot		
Svc =.....	61.6 MH X	$63.29 /MH = ...	$3,898.66			
			176	Lots		
			$22.15	/Lot		
		Round To.....	$22.00	/Lot		

3. Meter Pedestals

Not applicable - Since there is no contribution, there can be no credit.

BACK-UP CALCULATIONS FOR CHANGES TO COSTS IN SEC. 10.2.11 OF EIGHTEENTH REVISED SHEET NO. 6.095

10.5.4 **Replace Existing Service**

2" PVC	0.005	MH X	$63.29	/MH X	63 Ft.=.....	$19.94	/Lot
					Round To.....	$20.00	/Lot

10.4.3 **UG Service from OH Lines**

2" PVC	0.005	MH X	$63.29	/MH =.....		$0.32	/Ft.
LARGER THAN 2" PVC	0.007	MH X	$63.29	/MH =.....		$0.44	/Ft.

10.3.3.d. **Credit for Installation of Conduit**

2" PVC	0.005	MH X	$63.29	/MH =.....		$0.32	/Ft.
LARGER THAN 2" PVC	0.007	MH X	$63.29	/MH =.....		$0.44	/Ft.

10.2.11 **Extensions of Service Beyond Point of Delivery**

CABLE MATERIAL	$0.64	/Ft. X	1.0682	Stores Loading = ...	$0.68	/Ft.	
	$0.68	/Ft. X	1.20244	EO = ...	$0.82	/Ft.	
CABLE PULL	$63.29	/MH X	0.003	MH =.....	$ 0.19	/Ft.	
	$ 0.19	/Ft. X	1.20244	EO = ...	$0.23	/Ft.	
CONDUIT MATERIAL	$0.31	/Ft. X	1.0682	Stores Loading = ...	$0.33	/Ft.	
	$0.33	/Ft. X	1.20244	EO = ...	$0.40	/Ft.	
CONDUIT LABOR	$63.29	/MH X	0.005	MH =.....	$0.32	/Ft.	
	$0.32	/Ft. X	1.20244	EO = ...	$0.38	/Ft.	
TRENCH	$63.29	/MH X	0.029	MH =.....	$1.84	/Ft.	
	$1.84	/Ft. X	1.20244	EO = ...	$2.21	/Ft.	
				TOTAL.....	$4.04	/Ft.	

When Customer Provides Trench and Conduit Installation

$0.82 +	$0.23 +	$0.40 =.....	$1.45	/Ft.	
Cable Material +	Pull Labor +	Conduit Material			

TRENCH CREDITS

DATE: 02/26/02

2002 URD TARIFF

TRENCH CREDITS

10.3.3

1. Low Density

Pri/Sec = ...	353.01	MH	X	$63.29	/MH	=.....	$22,342.00	
							210	Lots
							$106.39	/Lot
						Round To.....	$106.00	/Lot
Svc =.....	0.029	MH	X	$63.29	/MH X	63 Ft. =.....	$115.63	/Lot
						Round To.....	$116.00	/Lot

2. High Density

Pri/Sec = ...	214.47	MH	X	$63.29	/MH	=.....	$13,573.81	
							176	Lots
							$77.12	/Lot
						Round To.....	$77.00	/Lot
Svc =.....	[illegible]			$63.29	/MH X	35 Ft. =.....	$64.24	/Lot
						Round To.....	$64.00	/Lot

3. Meter P[illegible]

Not applicable - Since there is not contribution, there can be no credit.

Feeder/Lateral Trench Credit =.....	$63.29	/MH X	0.029	MH =.....		$1.84	/Ft.
				Round To....		$1.80	/Ft.
Feeder Splice Box Installation Credit =.....	$63.29	/MH X	7.36	MH =.....		$465.81	/Box
				Round To....		$466.00	/Box
Primary Splice Box Installation Credit =.....	$63.29	/MH X	1.94	MH =.....		$122.78	/Box
				Round To....		$123.00	/Box
Secondary Handhole Installation Credit							
For 17" Handhole = ...	$63.29	/MH X	0.18	MH =.....		$11.39	/HH
				Round To....		$11.00	/HH
For 24" or 30" Handhole = ...	$63.29	/MH X	0.51	MH =.....		$32.28	/HH
				Round To....		$32.00	/HH
Concrete Pad for Pad Mounted Transformer Credit =.....	$63.29	/MH X	0.3	MH =.....		$18.99	/Pad
				Round To....	$	19.00	/Pad
UPE Conduit Installation Credit = ...	$63.29	/MH X	0.001	MH =.....		$0.06	/Ft.
Concrete Pad and Cable Chamber for Feeder Switch Pad =.....	$63.29	/MH X	4.71	MH =.....		$298.10	/Pad
				Round To....	$	298.00	/Pad

Trench Credit for New UG Service Laterals

10.4.3	$63.29	/MH X	0.029	MH =.....		$1.84	/Ft.
				Round To....		$1.80	/Ft.

Trench Credit for Replacement of OH Service with UG Service

10.5.4.	0.029 MH X	$63.29	/MH X	63	Ft.		$115.63	/Svc
					Round To....		$116.00	/Svc

Shown on Page 3 of Basis

RISER TO HANDHOLE COST
AND SERVICE LATERAL DIFFERENTIAL -
LOW DENSITY

DATE: 02/21/02

2002 URD TARIFF

RISER TO HANDHOLE COST

Overhead

Material	Labor	Total
$59.67	$81.22	$140.89

Underground

Material	Labor	
$298.36	$306.83	$605.19

DIFFERENTIAL = ... $464.30

SERVICE LATERAL DIFFERENTIAL - LOW DENSITY

	Underground	Overhead
Material	$87.86	$45.45
Labor	$223.01	$80.41
Stores loading	$5.99	$3.10
EO	$64.15	$26.11
Total	$381.01	$155.06

UNDERGROUND	$381.01
OVERHEAD	($155.06)
DIFFERENTIAL =	$225.95

DATE: 02/21/02

2002 URD TARIFF

SERVICE LATERAL DIFFERENTIAL - HIGH DENSITY

	Underground	Overhead
Material	$68.68	$34.34
Labor	$177.98	$72.91
Stores loading	$4.68	$2.34
EO	$50.88	$22.18
Total	$302.22	$131.77

UNDERGROUND	$302.22
OVERHEAD	($131.77)
DIFFERENTIAL =	$170.45

2002 COST CHANGES

2002 URD TARIFF MAJOR CHANGES

LOW DENSITY

$366 66	-	$325 41	=	$41.25	=	12 68%

LABOR		2001	2002	%INC	$ Diff Impact	% Diff. Impact
1 Labor Rate	OH	$68.81	$67 29	-2 21%	$8.88	21.53%
(Per MH)	UG	$66 17	$63 29	-4.35%	($24 50)	-59 39%
2 Manhours	OH	1227	1297	5.70%	($22 94)	-55.60%
	UG	1811	1955	7 95%	$45 37	110.00%
3 EO/CO Rate		26 75%	28 92%	8 11%	($3 77)	-9.14%
Base		$173 68	$173 56	-0 07%	$0.03	0 08%
Labor Sub-Total					**$3.08**	**7.47%**

MATERIAL

1 1/0 Tpx Svc	OH	$ 0 54	$0.51	-5 56%	$2.48	6 01%
Quantity	OH	17,349	17,380	0 18%	($0 08)	-0.18%
Cable Cost	UG	$ 0 67	$0 64	-4 48%	$3.48	8.43%
Quantity	UG	24337	30613	25 79%	($19 13)	-46 37%
2 Sec Cable 3/0	OH	$0 77	$0 74	-3 90%	$1 45	3 50%
Quantity	OH	10,115	0	-100 00%	$35.64	86.41%
Cost 4/0	UG	$0.91	$0.85	-6 59%	$2 64	6 41%
Quantity 4/0	UG	9252	3078	-66.73%	$24 99	60 58%
3 Pri /Neut. 1/0	OH	$0 14	$0.13	-7 14%	$1 25	3 03%
Quantity	OH	26,234	26,234	0 00%	$0 00	0.00%
Cable/Cond. 1/0	UG	$1.10	$1.00	-9 09%	$6 86	16.63%
Cost/Quant. 1/0	UG	14402	15825	9 88%	($6 78)	-16 43%
4. Transformer	OH	$611.30	$ 390.09	-36.19%	$35.81	86.82%
Quantity	OH	34	63	85 29%	($53.87)	-130.59%
Cost	UG	$1,060 47	$ 967.51	-8 77%	$7.97	19.32%
Quantity	UG	18	24	33 33%	($27.64)	-67 01%
5 Poles Cost		$137.66	$ 134 49	-2 30%	$1.78	4 31%
Quantity		118	118	0.00%	$0 00	0 00%
6. Anchors Cost		$16 09	$ 14 08	-12.52%	$0 64	1 56%
Quantity		67	67	0.00%	$0 00	0 00%
7 2" PVC Cost		$0.37	$0 31	-16 22%	$12 61	30.56%
Quantity		44125	45827	3.86%	($2.51)	-6.09%
8 24" HH Cost		$70 14	$70.84	1.00%	($0 10)	-0.23%
Quantity		29	24	-17.24%	$1.69	4 09%
9 17" HH Cost		$43 88	$44 29	0 93%	($0 00)	0.00%
Quantity		1	0	-100.00%	$0.21	0 51%
10 Large Multitap Cost		$14 98	$14 85	-0 87%	$0.05	0 13%
Quantity		87	3	-96.55%	$5 94	14 40%
11 Small Multitap Cost		$9.62	$9 57	-0 52%	$0 00	0 00%
Quantity		3	69	2200 00%	($3 01)	-7.29%
12 Schedule 80 90 bend Cost		$10 25	$4 95	-51.71%	$2.65	6 42%
Quantity		105	105	0.00%	$0.00	0 00%
13. Schedule 80 45 bend Cost		$9.25	$8 39	-9 30%	$0 43	1.04%
Quantity		105	105	0.00%	$0 00	0.00%
14. Pri.Splice box	UG	$297 03	$297.03	0.00%	$0.00	0.00%
Quantity	UG	0	5	N/A	($7.07)	-7157.62%
15. 100 AMP Fuse Switch		$32 58	$32 58	0 00%	$0.00	0 00%
Quantity	OH	39	68	74.36%	($4.50)	-527.49%
16 Stores Loading Rate		6 80%	6 82%	0 29%	($0 02)	-0 04%
Base		$83 03	$111.26	34.00%	($1.92)	-4.65%
17 EO/CO Rate		26 75%	28.92%	8.11%	($1 80)	-4 37%
Base		$83 06	$110.85	33.46%	($7.43)	-18.02%
18 Misc. Materials					$25 46	61.71%
Material Sub-Total					**$38.17**	**-7564.53%**
Total Differential Change					**$41.25**	**100.00%**

2002 URD TARIFF MAJOR CHANGES

HIGH DENSITY

$201.47	-	$224.30	=	($22.83)	=	-10.18%

LABOR		2001	2002	%INC	$ Diff. Impact	% Diff. Impact
1 Labor Rate	OH	$68.81	$67.29	-2.21%	$6.07	-26.59%
(Per MH)	UG	$66.17	$63.29	-4.35%	($15.82)	69.31%
2. Manhours	OH	703	703	0 00%	$0.00	0.00%
	UG	985	985	0.00%	$0.00	0.00%
3. EO/CO Rate		26.75%	28.92%	8.11%	($2.09)	9.13%
Base		$96.09	$86 71	-9.76%	$2.51	-10.99%
Labor Sub-Total.					**($9.33)**	**40.87%**
MATERIAL						
1. 1/0 Tpx Svc	OH	$0 54	$0.51	-5.56%	$2.86	-12.51%
Quantity	OH	8,970	8,970	0.00%	$0.00	0.00%
Cable Cost	UG	$0.67	$0.64	-4.48%	($2.86)	12.51%
Quantity	UG	16759	16759	0.00%	$0.00	0.00%
2. Sec. Cable 3/0	OH	$0.77	$0.74	-3 90%	$0.71	-3.13%
Quantity	OH	6,064	6,064	0 00%	$0.00	0.00%
Cost 4/0	UG	$0.91	$0.85	-6.59%	($1.43)	6.26%
Quantity 4/0	UG	4191	4191	0.00%	$0.00	0.00%
3. Pri./Neut. 1/0	OH	$0.14	$0.13	-7.14%	$0.62	-2.70%
Quantity	OH	10,836	10,836	0.00%	$0.00	0.00%
Cable/Cond. 1/0	UG	$1.10	$1.00	-9.09%	($2.78)	12.16%
Cost/Quant. 1/0	UG	4886	4886	0.00%	$0.00	0.00%
4. Transformer	OH	$596.14	$ 576.19	-3.35%	$2.04	-8.94%
Quantity	OH	18	18	0.00%	$0.00	0.00%
Cost	UG	$1,027.59	$ 987.68	-3.88%	($2.72)	11.92%
Quantity	UG	12	12	0.00%	$0.00	0.00%
5. 2" PVC Cost		$0.37	$0.31	-16.22%	($7.61)	33.34%
Quantity		22330	22330	0.00%	$0.00	0.00%
6. Poles Cost		$131.04	$ 128.43	-1.99%	$0.90	-3.96%
Quantity		61	61	0.00%	$0.00	0.00%
7. Anchors Cost		$16.09	$ 10.19	-36.67%	$0.84	-3.67%
Quantity		25	25	0.00%	$0.00	0.00%
8. 24" HH Cost		$70.14	$70.84	1.00%	$0.11	-0.47%
Quantity		27	27	0.00%	$0.00	0.00%
9. Large Multitap Cost		$14.98	$14.85	-0 87%	($0.06)	0.26%
Quantity		81	81	0.00%	$0.00	0.00%
10. Small Multitap Cost		$9.62	$9.57	-0 52%	$0.00	0.00%
Quantity		0	0	N/A	$0.00	0.00%
11 Schedule 80 90 bend Cost		$10.25	$4.95	-51 71%	($2.65)	11.61%
Quantity		88	88	0.00%	$0.00	0.00%
12 Schedule 80 45 bend Cost		$9.25	$8.39	-9.30%	($0.43)	1.88%
Quantity		88	88	0 00%	$0.00	0.00%
13. EO/CO Rate		26.75%	28.92%	8.11%	($0.01)	0.04%
Base		$80.87	$69.55	-14.00%	$0.02	-0.08%
14. Misc. Materials					($1.05)	4 60%
Material Sub-Total					**($13.50)**	**59.13%**
Total Differential Change....					**($22.83)**	**100.00%**

2002 URD TARIFF MAJOR CHANGES

METER PEDESTAL

($16.59)	-	($13.59)	=	($3.00)	=	22 08%

LABOR		2001	2002	%INC	$ Diff. Impact	% Diff. Impact
1. Labor Rate	OH	$68 81	$67.29	-2.21%	$5.05	-168 41%
(Per MH)	UG	$66.17	$63.29	-4.35%	($9.31)	310.38%
2. Manhours	OH	585	583	-0.34%	$0 78	-26.06%
	UG	524	531	1.34%	$2.63	-87.73%
3. EO/CO Rate		26 75%	28 92%	8 11%	$0.68	-22.73%
Base		($31.43)	($30 74)	-2.19%	($0.18)	6.14%
Labor Sub-Total					**($0.35)**	**11.58%**

MATERIAL						
1. 1/0 Tpx Svc	OH	$0.54	$0.51	-5 56%	$0.45	-14.86%
Quantity	OH	1193	1193	0 00%	$0.00	0.00%
Cable Cost	UG	$0.67	$0.64	-4.48%	($0.45)	14.86%
Quantity	UG	2615	2636	0.80%	$0 08	-2.55%
2. Sec. Cable 3/0	OH	$0 77	$0 74	-3.90%	$1.18	-39.32%
Quantity	OH	6219	6219	0.00%	$0.00	0.00%
Cost 4/0	UG	$0.91	$0.85	-6.59%	($2.36)	78.65%
Quantity 4/0	UG	6921	6926	0.07%	$0 02	-0.80%
3. Pri./Neut. 1/0	OH	$0.14	$0 13	-7.14%	$0.27	-9 16%
Quantity	OH	10,386	10,386	0.00%	$0.00	0.00%
Cable/Cond. 1/0	UG	$1.10	$1.00	-9 09%	($2.75)	91.61%
Cost/Quant. 1/0	UG	4837	4837	0.00%	$0.00	0.00%
4. Transformer	OH	$586.16	$ 564.13	-3.76%	$1.25	-41.73%
Quantity	OH	18	18	0.00%	$0.00	0.00%
Cost	UG	$1,064.59	$ 1,017.26	-4.45%	($2.69)	89.64%
Quantity	UG	10	10	0.00%	$0.00	0 00%
5. 2" PVC Cost		$0.37	$0.31	-16.22%	($4.61)	153.50%
Quantity		13508	13508	0.00%	$0.00	0.00%
6. 17" HH Cost		$43.88	$44.29	0.93%	$0 11	-3 80%
Quantity		49	12	-75.51%	($9.31)	310.37%
7. 24" HH Cost		$70 14	$70.84	1.00%	$0.00	0.00%
Quantity		0	32	N/A	$12.88	-429.33%
8. Small Multitap Cost		$9.62	$9.57	-0.52%	($0.04)	1.25%
Quantity		132	36	-72.73%	($5.22)	174.00%
9. Large Multitap Cost		$14.98	$14.85	-0.87%	$0 00	0.00%
Quantity		0	96	N/A	$8.10	-270.00%
10. Poles Cost		$129.48	$ 126 86	-2.02%	$0.24	-7.99%
Quantity		59	59	0.00%	$0.00	0.00%
11. Anchors Cost		$16.09	$ 10.19	-36 67%	$0.49	-16.37%
Quantity		25	25	0.00%	$0.00	0.00%
12. Pri.DE Ins.	OH	$14.65	$14.65	0.00%	$0.00	0.00%
Quantity	OH	20	20	0.00%	$0.00	0.00%
13. Stores Loading Rate		6.80%	6.82%	0.29%	$0.00	-0.14%
Base		$20.69	$17.93	-13.34%	($0.19)	6.27%
14. EO/CO Rate		26.75%	28.92%	8.11%	$0.45	-14.97%
Base		$20.70	$17.87	-13 67%	($0.82)	27.28%
15. Misc. Materials					$0.24	-7 98%
Material Sub-Total.....					**($2.65)**	**88.41%**
Total Differential Change.					**($3.00)**	**100.00%**

2002 OVERHEAD LABOR COSTS

	LOW DENSITY			HIGH DENSITY			METER PEDESTAL			
	2001	2002	%INC.	2001	2002	%INC.	2001	2002	%INC.	
1. SERVICE	$82.13	$80.67	-1.78	$74.02	$72.69	-1.80	$30.41	$29.86	-1.81	1. SERVICE
2. PRIMARY	$48.95	$84.67	72.97	$37.22	$36.52	-1.88	$35.99	$35.93	-0.17	2. PRIMARY
3. SECONDARY	$100.20	$67.06	-33.07	$67.17	$64.74	-3.62	$115.81	$111.05	-4.11	3. SECONDARY
4. POLES	$173.82	$167.36	-3.72	$98.95	$97.85	-1.11	$96.68	$95.63	-1.09	4. POLES
5. TRANSFORMER	$24.15	$45.95	90.27	$16.27	$16.16	-0.68	$16.27	$16.16	-0.68	5. TRANSFORMER
6. EO	$80.38	$90.23	12.25	$54.98	$58.29	6.02	$45.75	$48.34	5.66	6. EO
7. TOTAL	$509.63	$535.94	5.16	348.61	346.25	-0.68	$340.91	$336.97	-1.16	7. TOTAL

LOW DENSITY

1. LOWER LABOR RATE $68.81 TO $67.29.
2. INCREASED PRIMARY LABOR DUE TO REDESIGN
3. DECREASED SECONDARY LABOR (NO 3/0 TPX)
4. LOWER LABOR RATE $68.81 TO $67.29.
5. INCREASED TRANSFORMER QTY 34 TO 63
6. HIGHER RATE 18.73% TO 20.24%.

HIGH DENSITY

1. LOWER LABOR RATE $68.81 TO $67.29.
2. LOWER LABOR RATE $68.81 TO $67.29.
3. LOWER LABOR RATE $68.81 TO $67.29.
4. LOWER LABOR RATE $68.81 TO $67.29.
5. LOWER LABOR RATE $68.81 TO $67.29.
6. HIGHER RATE 18.73% TO 20.24%.

METER PEDESTAL

1. LOWER LABOR RATE $68.81 TO $67.29.
2. LOWER LABOR RATE $68.81 TO $67.29.
3. LOWER LABOR RATE $68.81 TO $67.29.
4. LOWER LABOR RATE $68.81 TO $67.29.
5. LOWER LABOR RATE $68.81 TO $67.29.
6. HIGHER RATE 18.73% TO 20.24%.

2002 OVERHEAD MATERIAL COSTS

	LOW DENSITY			HIGH DENSITY			METER PEDESTAL			
	2001	2002	%INC.	2001	2002	%INC.	2001	2002	%INC.	
1. SERVICE	$74.10	$73.28	-1.11	$62.55	$62.40	-0.24	$33.57	$33.90	0.98	1. SERVICE
2. PRIMARY	$42.75	$47.70	11.58	$21.43	$21.18	-1.17	$20.98	$20.89	-0.43	2. PRIMARY
3. SECONDARY	$66.43	$25.10	-62.22	$51.07	$50.72	-0.69	$50.81	$49.82	-1.95	3. SECONDARY
4. POLES	$119.06	$118.18	-0.74	$66.59	$66.59	0.00	$64.29	$64.29	0.00	4. POLES
5. TRANSFORMER	$103.64	$125.58	21.17	$64.09	$61.55	-3.96	$62.98	$60.35	-4.18	5. TRANSFORMER
6. STORES LD	$27.61	$26.59	-3.69	$18.07	$17.90	-0.94	$15.82	$15.63	-1.20	6. STORES LD
7. EO	$81.19	$84.30	3.83	$53.14	$56.75	6.79	$46.52	$49.57	6.56	7. EO
8. TOTAL	$514.78	$500.73	-2.73	$336.94	$337.09	0.04	$294.97	$294.45	-0.18	8. TOTAL

LOW DENSITY

1. LOWER COST OF SERVICE CABLE $0.54 TO $0.51.
2. INCREASED FUSE SWITCH QTY 39 TO 68.
3. REMOVED #3/0 TPX AND INSTALLED MORE TX'S.
4. LOWER COST OF POLES $137.66 TO $134.49 AVG.
5. INCREASED QTY OF TX'S FROM 34 TO 63.
6. HIGHER RATE 6.80% TO 6.82%.
   LOWER TOTAL MATERIAL COST.
7. HIGHER RATE 18.73% TO 20.24%
   LOWER BASE $433.59 TO $416.43.

HIGH DENSITY

1. LOWER COST OF SVC CABLE $0.54 TO $0.51
2. LOWER COST OF 1/0AAAC $0.14 TO $0.13.
3. LOWER COST OF #3/0 TPX $.77 TO $.74.
5. LOWER COST OF TX $596.14 TO $576.19 AVG.
6. HIGHER RATE 6.80% TO 6.82%.
   LOWER TOTAL MATERIAL COST.
7. HIGHER RATE 18.73% TO 20.24%
   LOWER BASE $283.80 TO $280.34.

METER PEDESTAL

1. HIGHER COST OF METERS $26.49 TO $26.52.
2. LOWER COST OF 1/0AAAC $0.14 TO $0.13.
3. LOWER COST OF #3/0 TPX $.77 TO $.74.
5. LOWER COST OF TX $58616.11 TO $564.13 AVG.
6. HIGHER RATE 6.80% TO 6.82%.
   LOWER TOTAL MATERIAL COST.
7. HIGHER RATE 18.73% TO 20.24%
   HIGHER BASE $248.45 TO $244.88.

2002 UNDERGROUND LABOR COSTS

	LOW DENSITY			HIGH DENSITY			METER PEDESTAL			
	2001	2002	%INC.	2001	2002	%INC.	2001	2002	%INC.	
1. SERVICE	$231.36	$166.05	-28.23%	$147.26	$132.48	-10.04%	$14.69	$14.43	-1.77%	1. SERVICE
2. PRIMARY	$106.52	$151.34	42.08%	$77.56	$68.75	-11.36%	$90.65	$83.69	-7.68%	2. PRIMARY
3. SECONDARY	$18.67	$37.35	100.05%	$15.09	$14.49	-3.98%	$34.66	$33.13	-4.41%	3. SECONDARY
4. TRANSFORMER	$7.75	$13.36	72.39%	$6.17	$5.92	-4.05%	$5.14	$4.93	-4.09%	4. TRANSFORMER
5. P/S TRENCH	$97.34	$139.72	43.54%	$57.56	$61.07	6.10%	$65.66	$69.67	6.11%	5. P/S TRENCH
6. SVC TRENCH	$153.03	$123.97	-18.99%	$92.57	$98.22	6.10%	N/A	----------		6. SVC TRENCH
7. EO	$115.10	$127.90	11.12%	$74.19	$77.12	3.95%	$39.47	$41.67	5.57%	7. EO
8. TOTAL	$729.77	$759.69	4.10%	$470.40	$458.05	-2.63%	$250.27	$247.52	-1.10%	8. TOTAL

LOW DENSITY

1. LOWER LABOR RATE $66.17 TO $63.29.
   ACCTING CHANGE - SVC ONLY LOT CORNER TO MTR.
2. INCREASED QTY 1/0A CABLE 14402 TO 15825 FT.
   INCREASED QTY 2" PVC 44125 TO 45827 FT.
   INCREASED QTY 48" SPLICE BOXES 0 TO 5.
3. ACCTING CHANGE - SEC FROM TX TO LOT CORNER.
4. INCREASED QTY OF TX'S 18 TO 24.
5. INCREASE IN TRENCH FT DUE TO REDESIGN.
6. ACCTING CHANGE - SVC ONLY LOT CORNER TO MTR.
7. HIGHER RATE 18.73% TO 20.24%.

HIGH DENSITY

1. LOWER LABOR RATE $66.17 TO $63.29.
2. LOWER LABOR RATE $66.17 TO $63.29.
3. LOWER LABOR RATE $66.17 TO $63.29.
4. LOWER LABOR RATE $66.17 TO $63.29.
5. ERROR IN 2001 CALCULATION
6. ERROR IN 2001 CALCULATION
7. HIGHER RATE TO 18.73% TO 20.24%.

METER PEDESTAL

1. LOWER LABOR RATE $66.17 TO $63.29.
2. LOWER LABOR RATE $66.17 TO $63.29.
3. LOWER LABOR RATE $66.17 TO $63.29.
4. LOWER LABOR RATE $66.17 TO $63.29.
5. INCREASED QTY OF 24" HANDHOLES
   DECREASED QTY OF 17" HANDHOLES
7. HIGHER RATE TO 18.73% TO 20.24%.

2002 UNDERGROUND MATERIAL COSTS

	LOW DENSITY			HIGH DENSITY			METER PEDESTAL			
	2001	2002	% INC.	2001	2002	% INC.	2001	2002	% INC.	
1. SERVICE	$200.86	$116.67	-41.91%	$153.22	$144.52	-5.68%	$28.28	$28.43	0.53%	1. SERVICE
2. PRIMARY	$150.19	$190.41	26.78%	$82.31	$78.37	-4.79%	$96.39	$94.11	-2.37%	2. PRIMARY
3. SECONDARY	$34.41	$68.60	99.36%	$31.12	$31.71	1.90%	$59.47	$58.31	-1.95%	3. SECONDARY
4. TRANSFORMER	$103.55	$125.42	21.12%	$79.92	$77.65	-2.84%	$69.18	$66.33	-4.12%	4. TRANSFORMER
5. STORES LDG	$33.25	$34.18	2.80%	$23.57	$22.66	-3.86%	$17.23	$16.86	-2.15%	5. STORES LDG
6. EO	$97.79	$108.36	10.81%	$69.31	$71.85	3.66%	$50.66	$53.45	5.51%	6. EO
7. TOTAL	$620.05	$643.64	3.80%	$439.45	$426.76	-2.89%	$321.21	$317.49	-1.16%	7. TOTAL

LOW DENSITY

1. INCREASED QTY 1/0 TPX AND DECREASED QTY OF 4/0 TPX AT $0.21 PER FT DIFFERENTIAL.
   DECREASED COST OF SCHEDULE 80 BENDS.
   DECREASED COST OF 2" PVC $0.37 TO $0.31.
2. INCREASED QTY OF 1/0A CABLE 14,402 TO 15,825
   MORE 2" PVC 44,125' TO 45,827 FT.
   INCREASED QTY OF PRIMARY SPLICE BOXES 0 TO 5.
3. CHANGE IN ACCTING SVC ONLY LOT CORNER TO MTR
4. INCREASED QTY OF TX'S 18 TO 24.
5. HIGHER RATE 6.80% TO 6.82%.
6. HIGHER RATE 18.73% TO 20.24%.
   HIGHER BASE $522.26 TO $535.28.

HIGH DENSITY

1. LOWER COST OF 1/0A TPX.
   LOWER COST OF SCHEDULE 80 BENDS.
2. LOWER COST OF #1/0 PRI CBL $1.10 TO $1.00.
   LOWER COST OF 2" PVC $0.37 TO $0.31.
3. INCREASED COST OF 24" HANDHOLES.
4. LOWER COST OF TX $1028 TO $988 AVG.
5. HIGHER RATE 6.80% TO 6.82%.
   LOWER TOTAL MATERIAL COST.
6. HIGHER RATE 18.73% TO 20.24%.

METER PEDESTAL

2. LOWER COST OF #1/0 PRI CBL $1.10 TO $1.00.
   LOWER COST OF 2" PVC $0.37 TO $0.31.
3. LOWER COST OF #4/0 TPX $0.91 TO $0.85.
   LOWER COST OF 2" PVC $0.37 TO $0.31.
4. LOWER COST OF TX $1065 TO $1017.
5. HIGHER RATE 6.80% TO 6.82%.
   LOWER TOTAL MATERIAL COST.
6. HIGHER RATE 18.73% TO 20.24%.

LOW DENSITY SUMMARY 1993 to 2002

	1993	1994	1995	1996	1997	1998	2001	2002	% CHANGE 01 to 02	% CHANGE 93 T0 02
UG EFFECTIVE MECA RATE	$52 12	$51.46	$53.49	$53.49	$59.90	$55.92	$66.17	$63.29	-4.35%	21.43%
OH EFFECTIVE MECA RATE	$60 28	$65.93	$53 99	$53.99	$60.51	$62.91	$68.81	$67.29	-2.21%	11 63%
MANHOURS LD-OH	1060	1052	1052	1144	1144	1144	1227	1297	5.70%	22.36%
MANHOURS LD-UG	1799	1863	1861	1775	1776	1801	1811	1955	7.95%	8.67%
OH-LABOR $ PER LOT	$310	$340	$278	$327	$358	$370	$429	$446	3.90%	43.78%
UG-LABOR $ PER LOT	$457	$473	$487	$502	$551	$519	$615	$632	2.73%	38.25%
OH-MATERIAL $/LOT	$306	$316	$342	$412	$383	$390	$406	$390	-3.98%	27.40%
UG-MATERIAL $/LOT	$372	$378	$398	$457	$447	$465	$489	$501	2.47%	34.70%
DIFFERENTIAL $/LOT	$261	$246	$329	$277	$309	$268	$325	$367	12.82%	40.48%
STORES LDG.$/LOT	$21.25	$28.20	$36.09	$46 17	$34.35	$32.65	$27.61	$26 59	-3.69%	25.13%
ENGINEERING & OH	$125.99	$153 23	$143.14	$181 46	$136.92	$124.29	$161.57	$174.53	8.02%	38 53%
HANDY-WHITMAN INDEX *	267	270	280	288	288	290	304	313	2.96%	17.23%
HANDY-WHITMAN %	0.00%	1.12%	3.70%	2 86%	0 00%	0.69%	4 83%	7.93%	2.96%	17.23%
CPI INDEX **	141 9	145 8	149 7	153.5	158 6	161.3	174 0	176 7	1 55%	24.52%
CPI %	2.90%	2.75%	2.67%	2 54%	3.32%	1.70%	7.87%	9.55%	1.55%	24.52%

* HANDY-WHITMAN TABLE E-2 TOTAL DISTRIBUTION PLANT FOR JULY 1 OF PREVIOUS YEAR

** CPI FOR ALL URBAN CONSUMERS (CPI-U) FOR DECEMBER OF PREVIOUS YEAR

2002 URD TARIFF HISTORICAL $

LOW DENSITY	1990	1991	1992	1993	1994	1995	1996	1997	1998	2001	2002	% Change 90 to 02
Overhead	$743	$737	$763	$764	$837	$799	$967	$913	$916	$36	$1,037	39.52%
% Change OH	-1.46%	-0.81%	3.53%	0.13%	9.55%	-4.54%	21.03%	-5.58%	0.33%	-96.09%	13.17%	
Underground	$1,078	$1,100	$1,092	$1,025	$1,083	$1,129	$1,244	$1,222	$1,184	$36	$1,403	30.18%
% Change UG	-0.19%	2 04%	-0.73%	-6.14%	5 66%	4 25%	10.19%	-1.77%	-3.11%	-96.97%	18 52%	
Differential	$335	$363	$329	$261	$246	$329	$277	$309	$268	$0	$367	9.45%
% Change Diff	2.76%	8.36%	-9.37%	-20.67%	-5.75%	33.74%	-15.81%	11.55%	-13.27%	-100.00%	36.81%	
Handy-Whitman	255	263	267	267	270	280	288	288	290	304	313	22.75%
% Change H-W	5.81%	3.14%	1.52%	0 00%	1.12%	3.70%	2.86%	0.00%	0.69%	4.83%	7.93%	
CPI	126.1	133 8	137 9	141.9	145.8	149 7	153 5	158 6	161.3	174	176.7	40.13%
% Change CPI	4.65%	6 11%	3.06%	2.90%	2.75%	2.67%	2.54%	3.32%	1.70%	7.87%	9.55%	

HIGH DENSITY	1990	1991	1992	1993	1994	1995	1996	1997	1998	2001	2002	% Change 90 to 02
Overhead	$598	$614	$615	$616	$655	$621	$656	$610	$611	$686	$686	14.64%
% Change OH	-1.32%	2.68%	0 16%	0 16%	6.33%	-5.19%	5.64%	-7.01%	0.16%	12.20%	12.20%	
Underground	$823	$877	$861	$778	$791	$804	$849	$835	$801	$0	$885	7.51%
% Change UG	0.61%	6.56%	-1.82%	-9.64%	1.67%	1 64%	5.60%	-1.65%	-4.07%	-100.00%	10.46%	
[illegible]ential	$225	$263	$246	$162	$136	$183	$193	$224	$190	($686)	$199	-11.44%
[illegible]ge Diff	6.13%	16.89%	-6.46%	-34.15%	-16.05%	34.56%	5.46%	16.06%	-15.18%	-460 82%	4.87%	
Handy-Whitman	255	263	267	267	270	280	288	288	290	304	313	22.75%
% Change H-W	5.81%	3.14%	1.52%	0 00%	1.12%	3.70%	2.86%	0.00%	0.69%	4 83%	7.93%	
CPI	126.1	133.8	137.9	141.9	145.8	149.7	153.5	158.6	161.3	174	176.7	40 13%
% Change CPI	4.65%	6.11%	3.06%	2.90%	2.75%	2.67%	2.54%	3.32%	1.70%	7.87%	9.55%	

METER PEDESTAL	1990	1991	1992	1993	1994	1995	1996	1997	1998	2001	2002	% Change 90 to 02
Overhead	$518	$530	$527	$527	$559	$528	$556	$516	$516	$0	$582	12.28%
% Change OH	-2 08%	2 32%	-0.57%	0 00%	6 07%	-5.55%	5.30%	-7 19%	0.00%	-100.00%	12.71%	
Underground	$623	$625	$637	$528	$528	$536	$559	$537	$521	$0	$565	-9.31%
% Change UG	5.41%	0 32%	1.92%	-17.11%	0.00%	1.52%	4.29%	-3.94%	-2.98%	-100.00%	8.45%	
Differential	$105	$95	$110	$1	($31)	$8	$3	$22	$4	$0	($17)	-115.80%
% Change Diff	69.35%	-9.52%	15.79%	-99.09%	NMF	NMF	-62.50%	633.33%	-81.82%	-100 00%	-514.75%	
Handy-Whitman	255	263	267	267	270	280	288	288	290	304	313	22.75%
% Change H-W	5 81%	3.14%	1.52%	0.00%	1.12%	3.70%	2 86%	0 00%	0.69%	4.83%	7.93%	
CPI	126.1	133.8	137.9	141.9	145 8	149.7	153 5	158.6	161.3	174	176.7	40.13%
% Change CPI	4.65%	6.11%	3.06%	2 90%	2.75%	2.67%	2.54%	3.32%	1.70%	7.87%	9.55%	

Bureau of Labor Statistics Data

Data extracted on: January 24, 2002 (09:08 AM)

Consumer Price Index-All Urban Consumers

Series Catalog:

Series ID : CUUR0000SA0

Not Seasonally Adjusted
Area : U.S. city average
Item : All items
Base Period : 1982-84=100

Data:

Year	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Ann
1913	9.8	9.8	9.8	9.8	9.7	9.8	9.9	9.9	10.0	10.0	10.1	10.0	9.9
1914	10.0	9.9	9.9	9.8	9.9	9.9	10.0	10.2	10.2	10.1	10.2	10.1	10.0
1915	10.1	10.0	9.9	10.0	10.1	10.1	10.1	10.1	10.1	10.2	10.3	10.3	10.1
1916	10.4	10.4	10.5	10.6	10.7	10.8	10.8	10.9	11.1	11.3	11.5	11.6	10.9
1917	11.7	12.0	12.0	12.6	12.8	13.0	12.8	13.0	13.3	13.5	13.5	13.7	12.8
1918	14.0	14.1	14.0	14.2	14.5	14.7	15.1	15.4	15.7	16.0	16.3	16.5	15.1
1919	16.5	16.2	16.4	16.7	16.9	16.9	17.4	17.7	17.8	18.1	18.5	18.9	17.3
1920	19.3	19.5	19.7	20.3	20.6	20.9	20.8	20.3	20.0	19.9	19.8	19.4	20.0
1921	19.0	18.4	18.3	18.1	17.7	17.6	17.7	17.7	17.5	17.5	17.4	17.3	17.9
1922	16.9	16.9	16.7	16.7	16.7	16.7	16.8	16.6	16.6	16.7	16.8	16.9	16.8
1923	16.8	16.8	16.8	16.9	16.9	17.0	17.2	17.1	17.2	17.3	17.3	17.3	17.1
1924	17.3	17.2	17.1	17.0	17.0	17.0	17.1	17.0	17.1	17.2	17.2	17.3	17.1
1925	17.3	17.2	17.3	17.2	17.3	17.5	17.7	17.7	17.7	17.7	18.0	17.9	17.5
1926	17.9	17.9	17.8	17.9	17.8	17.7	17.5	17.4	17.5	17.6	17.7	17.7	17.7
1927	17.5	17.4	17.3	17.3	17.4	17.6	17.3	17.2	17.3	17.4	17.3	17.3	17.4
1928	17.3	17.1	17.1	17.1	17.2	17.1	17.1	17.1	17.3	17.2	17.2	17.1	17.1
1929	17.1	17.1	17.0	16.9	17.0	17.1	17.3	17.3	17.3	17.3	17.3	17.2	17.1
1930	17.1	17.0	16.9	17.0	16.9	16.8	16.6	16.5	16.6	16.5	16.4	16.1	16.7
1931	15.9	15.7	15.6	15.5	15.3	15.1	15.1	15.1	15.0	14.9	14.7	14.6	15.2
1932	14.3	14.1	14.0	13.9	13.7	13.6	13.6	13.5	13.4	13.3	13.2	13.1	13.7
1933	12.9	12.7	12.6	12.6	12.6	12.7	13.1	13.2	13.2	13.2	13.2	13.2	13.0
1934	13.2	13.3	13.3	13.3	13.3	13.4	13.4	13.4	13.6	13.5	13.5	13.4	13.4
1935	13.6	13.7	13.7	13.8	13.8	13.7	13.7	13.7	13.7	13.7	13.8	13.8	13.7
1936	13.8	13.8	13.7	13.7	13.7	13.8	13.9	14.0	14.0	14.0	14.0	14.0	13.9

1937	14.1	14.1	14.2	14.3	14.4	14.4	14.5	14.5	14.6	14.6	14.5	14.4	14.4
1938	14.2	14.1	14.1	14.2	14.1	14.1	14.1	14.1	14.1	14.0	14.0	14.0	14.1
1939	14.0	13.9	13.9	13.8	13.8	13.8	13.8	13.8	14.1	14.0	14.0	14.0	13.9
1940	13.9	14.0	14.0	14.0	14.0	14.1	14.0	14.0	14.0	14.0	14.0	14.1	14.0
1941	14.1	14.1	14.2	14.3	14.4	14.7	14.7	14.9	15.1	15.3	15.4	15.5	14.7
1942	15.7	15.8	16.0	16.1	16.3	16.3	16.4	16.5	16.5	16.7	16.8	16.9	16.3
1943	16.9	16.9	17.2	17.4	17.5	17.5	17.4	17.3	17.4	17.4	17.4	17.4	17.3
1944	17.4	17.4	17.4	17.5	17.5	17.6	17.7	17.7	17.7	17.7	17.7	17.8	17.6
1945	17.8	17.8	17.8	17.8	17.9	18.1	18.1	18.1	18.1	18.1	18.1	18.2	18.0
1946	18.2	18.1	18.3	18.4	18.5	18.7	19.8	20.2	20.4	20.8	21.3	21.5	19.5
1947	21.5	21.5	21.9	21.9	21.9	22.0	22.2	22.5	23.0	23.0	23.1	23.4	22.3
1948	23.7	23.5	23.4	23.8	23.9	24.1	24.4	24.5	24.5	24.4	24.2	24.1	24.1
1949	24.0	23.8	23.8	23.9	23.8	23.9	23.7	23.8	23.9	23.7	23.8	23.6	23.8
1950	23.5	23.5	23.6	23.6	23.7	23.8	24.1	24.3	24.4	24.6	24.7	25.0	24.1
1951	25.4	25.7	25.8	25.8	25.9	25.9	25.9	25.9	26.1	26.2	26.4	26.5	26.0
1952	26.5	26.3	26.3	26.4	26.4	26.5	26.7	26.7	26.7	26.7	26.7	26.7	26.5
1953	26.6	26.5	26.6	26.6	26.7	26.8	26.8	26.9	26.9	27.0	26.9	26.9	26.7
1954	26.9	26.9	26.9	26.8	26.9	26.9	26.9	26.9	26.8	26.8	26.8	26.7	26.9
1955	26.7	26.7	26.7	26.7	26.7	26.7	26.8	26.8	26.9	26.9	26.9	26.8	26.8
1956	26.8	26.8	26.8	26.9	27.0	27.2	27.4	27.3	27.4	27.5	27.5	27.6	27.2
1957	27.6	27.7	27.8	27.9	28.0	28.1	28.3	28.3	28.3	28.3	28.4	28.4	28.1
1958	28.6	28.6	28.8	28.9	28.9	28.9	29.0	28.9	28.9	28.9	29.0	28.9	28.9
1959	29.0	28.9	28.9	29.0	29.0	29.1	29.2	29.2	29.3	29.4	29.4	29.4	29.1
1960	29.3	29.4	29.4	29.5	29.5	29.6	29.6	29.6	29.6	29.8	29.8	29.8	29.6
1961	29.8	29.8	29.8	29.8	29.8	29.8	30.0	29.9	30.0	30.0	30.0	30.0	29.9
1962	30.0	30.1	30.1	30.2	30.2	30.2	30.3	30.3	30.4	30.4	30.4	30.4	30.2
1963	30.4	30.4	30.5	30.5	30.5	30.6	30.7	30.7	30.7	30.8	30.8	30.9	30.6
1964	30.9	30.9	30.9	30.9	30.9	31.0	31.1	31.0	31.1	31.1	31.2	31.2	31.0
1965	31.2	31.2	31.3	31.4	31.4	31.6	31.6	31.6	31.6	31.7	31.7	31.8	31.5
1966	31.8	32.0	32.1	32.3	32.3	32.4	32.5	32.7	32.7	32.9	32.9	32.9	32.4
1967	32.9	32.9	33.0	33.1	33.2	33.3	33.4	33.5	33.6	33.7	33.8	33.9	33.4
1968	34.1	34.2	34.3	34.4	34.5	34.7	34.9	35.0	35.1	35.3	35.4	35.5	34.8
1969	35.6	35.8	36.1	36.3	36.4	36.6	36.8	37.0	37.1	37.3	37.5	37.7	36.7
1970	37.8	38.0	38.2	38.5	38.6	38.8	39.0	39.0	39.2	39.4	39.6	39.8	38.8
1971	39.8	39.9	40.0	40.1	40.3	40.6	40.7	40.8	40.8	40.9	40.9	41.1	40.5
1972	41.1	41.3	41.4	41.5	41.6	41.7	41.9	42.0	42.1	42.3	42.4	42.5	41.8
1973	42.6	42.9	43.3	43.6	43.9	44.2	44.3	45.1	45.2	45.6	45.9	46.2	44.4
1974	46.6	47.2	47.8	48.0	48.6	49.0	49.4	50.0	50.6	51.1	51.5	51.9	49.3
1975	52.1	52.5	52.7	52.9	53.2	53.6	54.2	54.3	54.6	54.9	55.3	55.5	53.8
1976	55.6	55.8	55.9	56.1	56.5	56.8	57.1	57.4	57.6	57.9	58.0	58.2	56.9
1977	58.5	59.1	59.5	60.0	60.3	60.7	61.0	61.2	61.4	61.6	61.9	62.1	60.6

1978	62.5	62.9	63.4	63.9	64.5	65.2	65.7	66.0	66.5	67.1	67.4	67.7	65.2
1979	68.3	69.1	69.8	70.6	71.5	72.3	73.1	73.8	74.6	75.2	75.9	76.7	72.6
1980	77.8	78.9	80.1	81.0	81.8	82.7	82.7	83.3	84.0	84.8	85.5	86.3	82.4
1981	87.0	87.9	88.5	89.1	89.8	90.6	91.6	92.3	93.2	93.4	93.7	94.0	90.9
1982	94.3	94.6	94.5	94.9	95.8	97.0	97.5	97.7	97.9	98.2	98.0	97.6	96.5
1983	97.8	97.9	97.9	98.6	99.2	99.5	99.9	100.2	100.7	101.0	101.2	101.3	99.6
1984	101.9	102.4	102.6	103.1	103.4	103.7	104.1	104.5	105.0	105.3	105.3	105.3	103.9
1985	105.5	106.0	106.4	106.9	107.3	107.6	107.8	108.0	108.3	108.7	109.0	109.3	107.6
1986	109.6	109.3	108.8	108.6	108.9	109.5	109.5	109.7	110.2	110.3	110.4	110.5	109.6
1987	111.2	111.6	112.1	112.7	113.1	113.5	113.8	114.4	115.0	115.3	115.4	115.4	113.6
1988	115.7	116.0	116.5	117.1	117.5	118.0	118.5	119.0	119.8	120.2	120.3	120.5	118.3
1989	121.1	121.6	122.3	123.1	123.8	124.1	124.4	124.6	125.0	125.6	125.9	126.1	124.0
1990	127.4	128.0	128.7	128.9	129.2	129.9	130.4	131.6	132.7	133.5	133.8	133.8	130.7
1991	134.6	134.8	135.0	135.2	135.6	136.0	136.2	136.6	137.2	137.4	137.8	137.9	136.2
1992	138.1	138.6	139.3	139.5	139.7	140.2	140.5	140.9	141.3	141.8	142.0	141.9	140.3
1993	142.6	143.1	143.6	144.0	144.2	144.4	144.4	144.8	145.1	145.7	145.8	145.8	144.5
1994	146.2	146.7	147.2	147.4	147.5	148.0	148.4	149.0	149.4	149.5	149.7	149.7	148.2
1995	150.3	150.9	151.4	151.9	152.2	152.5	152.5	152.9	153.2	153.7	153.6	153.5	152.4
1996	154.4	154.9	155.7	156.3	156.6	156.7	157.0	157.3	157.8	158.3	158.6	158.6	156.9
1997	159.1	159.6	160.0	160.2	160.1	160.3	160.5	160.8	161.2	161.6	161.5	161.3	160.5
1998	161.6	161.9	162.2	162.5	162.8	163.0	163.2	163.4	163.6	164.0	164.0	163.9	163.0
1999	164.3	164.5	165.0	166.2	166.2	166.2	166.7	167.1	167.9	168.2	168.3	168.3	166.6
2000	168.8	169.8	171.2	171.3	171.5	172.4	172.8	172.8	173.7	174.0	174.1	174.0	172.2
2001	175.1	175.8	176.2	176.9	177.7	178.0	177.5	177.5	178.3	177.7	177.4	176.7	177.1

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APPENDIX 5

(Continued from Sheet No. 6.510)

13.2.12 Contribution by Applicant

The Applicant shall pay the Company the average differential cost between installing overhead and underground distribution facilities based on the following:

a) Primary lateral, riser (if from overhead termination point), pad mounted transformer and trench with cable-in-conduit not to exceed 150 feet in radials and 300 feet in loops.

	Applicant's Contribution	
	From Overhead Termination Point	From Existing Underground Termination Point
1) Single phase radial	~~$ 658.00~~ $ 561.00	N/A
2) Two phase radial	~~$ 1,223.00~~ $ 1,121.00	N/A
3) Three phase radial (150 KVa)	~~$ 1,627.00~~ $ 737.00	N/A
4) Three phase radial (300 KVa)	$ 0.00	N/A
5) Single phase loop	~~$ 1,537.00~~ $ 1,430.00	~~$ 1,026.00~~ $ 910.00
6) Two phase loop	~~$ 2,673.00~~ $ 2,434.00	~~$ 1,917.00~~ $ 1,667.00
7) Three phase loop	~~$ 2,499.00~~ $ 1,239.00	~~$ 1,609.00~~ $ 574.00

b) Secondary riser and lateral, excluding handhole or junction box, with connection to Applicant's service cables no greater than 20 feet from Company riser pole.

1) Small single phase	~~$ 310.00~~ $ 406.00
2) Large single phase	~~$ 544.00~~ $ 581.00
3) Small three phase	~~$ 403.00~~ $ 508.00
4) Large three phase	~~$ 773.00~~ $ 844.00

c) Handholes and Padmounted Secondary Junction Box, excluding connections.

1) Handhole	
a. Small - per handhole	~~$ 166.00~~ $ 143.00
b. Intermediate - per handhole	~~$ 205.00~~ $ 214.00
c. Large - per handhole	~~$ 564.00~~ $ 583.00
2) Pad Mounted Secondary Junction Box - per box	~~$ 1,281.00~~ $ 1,482.00

d) Primary splice box including splices and cable pulling set-up.

1) Single Phase - per box	~~$ 912.00~~ $ 943.00
2) Two Phase - per box	~~$ 1,259.00~~ $ 1,302.00
3) Three Phase - per box	~~$ 1,383.00~~ $ 1,433.00

e) Additional installation charge for underground primary laterals including trench and cable-in-conduit which exceed the limits set in 13.2.12 a).

1) Single Phase - per foot	~~$ 1.59~~ $ 1.43
2) Two Phase - per foot	~~$ 3.37~~ $ 3.02
3) Three Phase - per foot	~~$ 3.85~~ $ 3.58

(Continued on Sheet No. 6.530)

(Continued from Sheet No. 6.520)

f) Additional installation charge for underground primary laterals including trench and cable-in-conduit extended beyond the Company designated point of delivery to a remote point of delivery.

1) Single Phase - per foot	~~$ 5.11~~ $ 5.02
2) Two Phase - per foot	~~$ 7.84~~ $ 7.63
3) Three Phase - per foot	~~$ 9.27~~ $ 9.17

g) The above costs are based upon arrangements that will permit serving the local underground distribution system within the commercial/industrial development from overhead feeder mains. If feeder mains within the commercial/industrial development are deemed necessary by the company to provide and/or maintain adequate service and are required by the Applicant or a governmental agency to be installed underground, the Applicant shall pay the company the average differential cost between such underground feeder mains within the commercial/industrial development and equivalent overhead feeder mains, as follows:

	Applicant's Contribution
Cost per foot of feeder trench within the commercial/industrial development (excluding switches)	~~$ 10.60~~ $ 10.90
Cost per switch package	~~$14,466.00~~ $ 19,290.00

13.2.13 Contribution Adjustments

a) Credits will be allowed to the Applicant's contribution in Section 13.2.12. where, by mutual agreement, the Applicant provides trenching and backfilling for the Company's facilities.

	Credit to the Applicant's Contribution
1) Credit per foot of primary trench	~~$ 1.90~~ $ 1.80
2) Credit per foot of secondary trench	~~$ 1.80~~ $ 1.50

b) Credits will be allowed to the Applicant's contribution in section 13.2.12. where, by mutual agreement, the Applicant installs Company-provided conduit per Company instructions.

1) Credit per foot of 2" conduit	~~$ .33~~ $ .32
2) Credit per foot of 4" larger than 2" conduit	~~$ .46~~ $ .44

c) Credit will be allowed to the Applicant's contribution in Section 13.2.12. where, by mutual agreement, the Applicant installs a Company-provided handhole per Company instructions,

1) Credit per large handhole/primary splice box	~~$ 128.00~~ $ 123.00
2) Credit per small handhole	~~$ 34.00~~ $ 32.00

d) Credit will be allowed to the Applicant's contribution in Section 13.2.12. where, by mutual agreement, the Applicant installs a Company-provided concrete pad for a pad-mounted transformer per Company instructions,

Credit per pad	~~$ 20.00~~ $ 19.00

e) Credit will be allowed to the Applicant's contribution in Section 13.2.12. where, by mutual agreement, the Applicant installs Company-provided concrete pad for a pad-mounted feeder switch chamber per Company instructions,

Credit per pad	$ 298.00

f) Credit will be allowed to the Applicant's contribution in Section 13.2.12. where, by mutual agreement, the Applicant installs Company-provided concrete pad for a feeder splice box per Company instructions,

Credit per splice box	$ 466.00

(Continued from Sheet No. 6.510)

13.2.12 Contribution by Applicant

The Applicant shall pay the Company the average differential cost between installing overhead and underground distribution facilities based on the following:

a) Primary lateral, riser (if from overhead termination point), pad mounted transformer and trench with cable-in-conduit not to exceed 150 feet in radials and 300 feet in loops.

	Applicant's Contribution	
	From Overhead Termination Point	From Existing Underground Termination Point
1) Single phase radial	$ 561.00	N/A
2) Two phase radial	$ 1,121.00	N/A
3) Three phase radial (150KVa)	$ 737.00	N/A
4) Three phase radial (300 KVa)	$ 0.00	N/A
5) Single phase loop	$ 1,430.00	$ 910.00
6) Two phase loop	$ 2,434.00	$ 1,667.00
7) Three phase loop	$ 1,239.00	$ 574.00

b) Secondary riser and lateral, excludinghandhole or junction box, with connection to Applicant's service cables no greater than 20 feet from Company riser pole.

1) Small single phase	$ 406.00
2) Large single phase	$ 581.00
3) Small three phase	$ 508.00
4) Large three phase	$ 844.00

c) Handholes and Padmounted Secondary Junction Box, excluding connections.

1) Handhole	
a. Small - per handhole	$ 143.00
b. Intermediate - per handhole	$ 214.00
c. Large - per handhole	$ 583.00
2) Pad Mounted Secondary Junction Box - per box	$ 1,482.00

d) Primary splice box including splices and cable pulling set-up.

1) Single Phase - per box	$ 943.00
2) Two Phase - per box	$ 1,302.00
3) Three Phase - per box	$ 1,433.00

e) Additional installation charge for underground primary laterals including trench and cable-in-conduit which exceed the limits set in 13.2.12 a).

1) Single Phase - per foot	$ 1.43
2) Two Phase - per foot	$ 3.02
3) Three Phase - per foot	$ 3.58

(Continued on Sheet No. 6.530)

(Continued from Sheet No. 6.520)

f) Additional installation charge for underground primary laterals including trench and cable-in-conduit extended beyond the Company designated point of delivery to a remote point of delivery.

1) Single Phase - per foot	$ 5.02
2) Two Phase - per foot	$ 7.63
3) Three Phase - per foot	$ 9.17

g) The above costs are based upon arrangements that will permit serving the local underground distribution system within the commercial/industrial development from overhead feeder mains. If feeder mains within the commercial/industrial development are deemed necessary by the company to provide and/or maintain adequate service and are required by the Applicant or a governmental agency to be installed underground, the Applicant shall pay the company the average differential cost between such underground feeder mains within the commercial/industrial development and equivalent overhead feeder mains, as follows:

	Applicant's Contribution
Cost per foot of feeder trench within the commercial/industrial development (excluding switches)	$ 10.90
Cost per switch package	$19,290.00

13.2.13 Contribution Adjustments

a) Credits will be allowed to the Applicant's contribution in Section 13.2.12. where, by mutual agreement, the Applicant provides trenching and backfilling for the Company's facilities.

	Credit to the Applicant's Contribution
1) Credit per foot of primary trench	$ 1.80
2) Credit per foot of secondary trench	$ 1.50

b) Credits will be allowed to the Applicant's contribution in section 13.2.12. where, by mutual agreement, the Applicant installs Company-provided conduit per Company instructions.

1) Credit per foot of 2" conduit	$ .32
2) Credit per foot of larger than 2" conduit	$ .44

c) Credit will be allowed to the Applicant's contribution in Section 13.2.12. where, by mutual agreement, the Applicant installs a Company-provided handhole per Company instructions,

1) Credit per large handhole/primary splice box	$ 123.00
2) Credit per small handhole	$ 32.00

d) Credit will be allowed to the Applicant's contribution in Section 13.2.12. where, by mutual agreement, the Applicant installs a Company-provided concrete pad for a pad-mounted transformer per Company instructions,

Credit per pad	$ 19.00

e) Credit will be allowed to the Applicant's contribution in Section 13.2.12. where, by mutual agreement, the Applicant installs Company-provided concrete pad for a pad-mounted feeder switch chamber per Company instructions,

Credit per pad	$ 298.00

f) Credit will be allowed to the Applicant's contribution in Section 13.2.12. where, by mutual agreement, the Applicant installs Company-provided concrete pad for a feeder splice box per Company instructions,

Credit per splice box	$ 466.00

APPENDIX 6

Appendix No. 6
FPL
2002 UCD Tariff
Explanation of Proposed Revisions (Additions/Deletions)

The following addition has been made to this section:

- Sheet No. 6.530, Sections 13.2.13(e) and (f), have been added to provide credits to customers for installing concrete pads for the feeder switch chambers and feeder splice boxes.

APPENDIX 7

2002 UCD Tariff Basis Design Criteria and Assumptions

I. General

Voltage – 13.2 kV
Overhead Distribution – wood poles

Underground Distribution – Cable–in-Conduit with aluminum conductor XPE insulated cables in direct buried conduit with above-grade appurtenances.

II. Overhead Design – Modified Vertical Framing

A. Primary lateral, transformer, and service

	1 Phase	2 Phase	3 Phase (150 KVA)	3 Phase (300 KVA)
Primary Length	150 feet	150 feet	150 feet	150 feet
Primary Conductors	2#1/0 AAAC	3#1/0 AAAC	4#1/0 AAAC	4#1/0 AAAC
Primary Poles	1-40/5	1-40/5	1-45/3	1-45/3
Service Length	50 feet	50 feet	50 feet	50 feet
Service Conductors	#3/0A TPX	336A QPX	2-336A QPX	2-556A QPX
Transformer	50 KVA	50 & 37 KVA	3-50KVA	3-100 KVA
Voltage	120/240V	120/240V	120/208v	120/208V
Manhours	18	27	37	38

B. Secondary/Service Laterals

	Small 1 Phase	Large 1 Phase	Small 3 Phase	Large 3 Phase
Length	50 feet	50 feet	50 feet	50 feet
Conductor	#1/0A TPX	556A QPX	#1/0A QPX	556A QPX
Manhours	1	2	1	2

C. Handholes and Pad Mounted Secondary Junction Box

No Overhead used

D. Primary Splice Box

No Overhead Used

E. Additional Charge for Underground Primary Lateral Exceeding Basic Length

Single Phase	1200 feet 2#1/0 AAAC, 4-40/5 Poles
Two Phase	1200 feet 3#1/0 AAAC, 4-40/5 Poles
Three Phase	1200 feet 4#1/0 AAAC, 4-40/5 Poles

F. Additional Charge for Underground Primary Lateral to a Remote Point of Delivery

No Overhead Used

III. Underground Design Criteria

A. Primary lateral, riser, padmounted transformer and trench with Cable in Conduit

	1 Phase	2 Phase	3 Phase	3 Phase
Trench lgth (radial)	150 feet	150 feet	150 feet	150 feet
Trench lgth (loop)	300 feet	300 feet	300 feet	300 feet
Trench cover	36 inches	36 inches	36 inches	36 inches
Conductor size	#1/0A 25kv XPE	2#1/0A 25Kv XPE	3#1/0A 25kv XPE	3#1/0A 25Kv XPE
Conduit Size	1-2 inch	2-2 inch	1-4 inch	1-4 inch
Riser Length	30 feet	30 feet	30 feet	30 feet
Riser Size	2 inch guard	5 inch guard	5 inch guard	5 inch guard
Transformer Size	50 KVA	50 & 37 KVA	150 KVA	300 KVA
Voltage	120/240 V	120/240 V	120/208 V	120/208 V
Manhours radial	18	25	25	25
Manhours loop	24	34	N/A	35

B. Secondary/Service lateral and riser with multiple connectors.

	Small 1 Phase	Large 1 Phase	Small 3 Phase	Large 3 Phase
Trench length	10 feet	10 feet	10 feet	10 feet
Trench cover	24 inch	24 inch	24 inch	24 inch
Conductor Size	#4/0A TPX	3-750A	#4/0A QPX	4-750
Conduit size	2 inch	4 inch	4 inch	4 inch
Riser length	26 feet	26 feet	26 feet	26 feet
Riser size	2 inch guard	5 inch guard	2 inch guard	5 inch guard
Manhours	3	4	4	5

C. Handholes and Padmounted Secondary Junction Box

Small handhole - 24 inch handhole
Intermediate Handhole - 30 inch handhole
Large Handhole - 48 inch handhole
Secondary Junction box - Replacement cabinet and Connectors per I - 74.1

D. Primary Splice Box

Single Phase - 48" handhole with one molded splice and one pull set-up and basket

Two Phase - 48" handhole with two molded splices and two pull set-ups and baskets

Three Phase - 48" handhole with three molded splices and one pull set-up and basket

E. Additional Charge for Underground Primary Lateral Exceeding Basic Length

Single Phase – 1200 feet 1#1/0A 25KV XPE, 1-2 inch pvc, 36 inch trench, pull labor

Three Phase – 1200 feet 3#1/0A 25KV XPE, 1-4 inch pvc, 36 inch trench, pull labor

F. Additional charge for Underground Primary Lateral to a Remote Point of Delivery

Single Phase - 1200 feet 1#1/0A 25kV XPE, 1-2 inch PVC, 36 inch trench, pull labor
Two Phase - 1200 feet 2#1/0A 25kv XPE, 2-2 inch PVC, 36 inch trench, pull labor
Three Phase -1200 feet 3#1/0A 25kv XPE, 1-4 inch PVC, 36 inch trench, pull labor

FPL

Basis for Underground Commercial Distribution Differential

New Underground Commercial Development with Overhead Feeder Mains. The average differential costs for Underground Commercial Distribution stated in the FPL Rules and Regulations were derived from cost estimates of underground commercial facilities and their equivalent overhead designs. These estimates employed the standard Company design and estimating practices and the system-wide unit costs, which were in use at the end of 2001. Design criteria include the following:

Primary Voltage	-	13200/7620 Volts
Phases/Secondary Voltage	-	Single phase, 120/240 Volts Three phase, 120/240 Volts Three phase, 120/208 Volts Three phase, 277/480 Volts

Underground Design – all cable-in-conduit

Overhead Design – wood poles

APPENDIX 8

OVERHEAD VS. UNDERGROUND

SUMMARY SHEET

COST PER TRANSFORMER BANK -

SINGLE PHASE RADIAL PAD MOUNTED TRANSFORMER

INCLUDING RISER AND PRIMARY LATERAL TRENCH

WITH CABLE-IN-CONDUIT

2002

ITEM	OVERHEAD	UNDERGROUND	DIFFERENTIAL
LABOR	$1,572.20	$1,426.41	($145.79)
MATERIAL	$1,656.37	$2,363.47	$707.10
TOTAL	$3,228.57	$3,789.88	$561.31

EXHIBIT I

OVERHEAD MATERIAL AND LABOR COST PER TRANSFORMER BANK

SINGLE PHASE PRIMARY LATERAL POLE LINE

INCLUDING TRANSFORMER AND SERVICE

2002

ITEM	MATERIAL(1)	LABOR(3)	TOTAL
Service	$59.89	$81.18	$141.07
Primary	$197.74	$325.78	$523.52
Secondary	$50.34	$221.94	$272.28
Poles	$347.38	$523.57	$870.95
Transformers	$634.21	$155.04	$789.25
Sub-Total	$1,289.56	$1,307.51	$2,597.07
Stores Handling(2)	$87.95	$0.00	$87.95
SubTotal	$1,377.51	$1,307.51	$2,685.02
Engineering(4)	$278.86	$264.69	$543.55
TOTAL	$1,656.37	$1,572.20	$3,228.57

1 - Includes Sales Tax.

2 - 6.82 % of All Material.

3 - Includes Payroll, Taxes, Insurance, P&W, & Transportation.

4 - 20.244% of All Material and Labor.

Note: See appendix B, page 1, IIA, single phase for design criteria and assumptions

EXHIBIT II

UNDERGROUND MATERIAL AND LABOR COST PER TRANSFORMER BANK

SINGLE PHASE RADIAL PAD MOUNTED TRANSFORMER

INCLUDING RISER AND PRIMARY LATERAL TRENCH

WITH CABLE-IN-CONDUIT

2002

ITEM	MATERIAL(1)	LABOR(3)	TOTAL
Service	$0.00	$0.00	$0.00
Primary	$610.30	$803.84	$1,414.14
Secondary	$0.00	$0.00	$0.00
Transformers	$1,229.77	$83.22	$1,312.99
Trenching	$0.00	$299.20	$299.20
Sub-Total	$1,840.07	$1,186.26	$3,026.33
Stores Handling(2)	$125.49	$0.00	$125.49
SubTotal	$1,965.56	$1,186.26	$3,151.82
Engineering(4)	$397.91	$240.15	$638.06
TOTAL	$2,363.47	$1,426.41	$3,789.88

1 - Includes Sales Tax.

2 - 6.82 % of All Material.

3 - Includes Payroll, Taxes, Insurance, P&W, & Transportation.

4 - 20.244% of All Material and Labor.

Note: See Appendix B, page 2, IIIA, single phase, for design criteria and assumptions

EXHIBIT III

OVERHEAD VS. UNDERGROUND

SUMMARY SHEET

COST PER TRANSFORMER BANK -

TWO PHASE RADIAL PAD MOUNTED TRANSFORMER

INCLUDING RISER AND PRIMARY LATERAL TRENCH

WITH CABLE-IN-CONDUIT

2002

ITEM	OVERHEAD	UNDERGROUND	DIFFERENTIAL
LABOR	$2,352.15	$2,097.19	($254.96)
MATERIAL	$3,181.81	$4,557.68	$1,375.87
TOTAL	$5,533.96	$6,654.87	$1,120.91

EXHIBIT IV

OVERHEAD MATERIAL AND LABOR COST PER TRANSFORMER BANK

TWO PHASE PRIMARY LATERAL POLE LINE

INCLUDING TRANSFORMER AND SERVICE

2002

ITEM	MATERIAL(1)	LABOR(3)	TOTAL
Service	$184.35	$171.84	$356.19
Primary	$378.92	$594.54	$973.46
Secondary	$55.86	$258.13	$313.99
Poles	$591.35	$628.15	$1,219.50
Transformers	$1,266.71	$303.49	$1,570.20
Sub-Total	$2,477.19	$1,956.15	$4,433.34
Stores Handling(2)	$168.94	$0.00	$168.94
SubTotal	$2,646.13	$1,956.15	$4,602.28
Engineering(4)	$535.68	$396.00	$931.68
TOTAL	$3,181.81	$2,352.15	$5,533.96

1 - Includes Sales Tax.

2 - 6.82 % of All Material.

3 - Includes Payroll, Taxes, Insurance, P&W, & Transportation.

4 - 20.244% of All Material and Labor.

Note: See Appendix B, page 1, IIA, two phase, for design criteria and assumptions

EXHIBIT V

UNDERGROUND MATERIAL AND LABOR COST PER TRANSFORMER BANK

TWO PHASE RADIAL PAD MOUNTED TRANSFORMER

INCLUDING RISER AND PRIMARY LATERAL TRENCH

WITH CABLE-IN-CONDUIT

2002

ITEM	MATERIAL(1)	LABOR(3)	TOTAL
Service	$0.00	$0.00	$0.00
Primary	$1,220.62	$1,311.83	$2,532.45
Secondary	$0.00	$0.00	$0.00
Transformers	$2,327.74	$133.08	$2,460.82
Trenching	$0.00	$299.20	$299.20
Sub-Total	$3,548.36	$1,744.11	$5,292.47
Stores Handling(2)	$242.00	$0.00	$242.00
SubTotal	$3,790.36	$1,744.11	$5,534.47
Engineering(4)	$767.32	$353.08	$1,120.40
TOTAL	$4,557.68	$2,097.19	$6,654.87

1 - Includes Sales Tax.

2 - 6.82 % of All Material.

3 - Includes Payroll, Taxes, Insurance, P&W, & Transportation.

4 - 20.244% of All Material and Labor.

Note: See Appendix B, page 2, IIIA, two phase for design criteria and assumptions

EXHIBIT VI

OVERHEAD VS. UNDERGROUND

SUMMARY SHEET

COST PER TRANSFORMER BANK - 300 KVA

THREE PHASE RADIAL PAD MOUNTED TRANSFORMER

INCLUDING RISER AND PRIMARY LATERAL TRENCH

WITH CABLE-IN-CONDUIT

2002

ITEM	OVERHEAD	UNDERGROUND	DIFFERENTIAL
LABOR	$3,326.39	$2,108.92	($1,217.47)
MATERIAL	$7,597.06	$7,821.62	$224.56
TOTAL	$10,923.45	$9,930.54	($992.91)

EXHIBIT VII

FPL

OVERHEAD VS. UNDERGROUND

SUMMARY SHEET

COST PER TRANSFORMER BANK - 150 KVA

THREE PHASE RADIAL PAD MOUNTED TRANSFORMER

INCLUDING RISER AND PRIMARY LATERAL TRENCH

WITH CABLE-IN-CONDUIT

2002

ITEM	OVERHEAD	UNDERGROUND	DIFFERENTIAL
LABOR	$3,193.62	$2,108.92	($1,084.70)
MATERIAL	$4,894.26	$6,716.07	$1,821.81
TOTAL	$8,087.88	$8,824.99	$737.11

EXHIBIT VII (B)

OVERHEAD MATERIAL AND LABOR COST PER TRANSFORMER BANK

THREE PHASE PRIMARY LATERAL POLE LINE

INCLUDING TRANSFORMER AND SERVICE (300 KVA)

2002

ITEM	MATERIAL(1)	LABOR(3)	TOTAL
Service	$554.08	$282.26	$836.34
Primary	$560.96	$974.77	$1,535.73
Secondary	$62.26	$407.32	$469.58
Poles	$906.99	$650.09	$1,557.08
Transformers	$3,830.37	$451.93	$4,282.30
Sub-Total	$5,914.66	$2,766.37	$8,681.03
Stores Handling(2)	$403.38	$0.00	$403.38
SubTotal	$6,318.04	$2,766.37	$9,084.41
Engineering(4)	$1,279.02	$560.02	$1,839.04
TOTAL	$7,597.06	$3,326.39	$10,923.45

1 - Includes Sales Tax.

2 - 6.82 % of All Material.

3 - Includes Payroll, Taxes, Insurance, P&W, & Transportation.

4 - 20.244% of All Material and Labor.

Note: See Appendix B, page 1, IIA, three phase (300 kva) for design criteria and assumptions

EXHIBIT VIII (A)

OVERHEAD MATERIAL AND LABOR COST PER TRANSFORMER BANK

THREE PHASE PRIMARY LATERAL POLE LINE

INCLUDING TRANSFORMER AND SERVICE (150 KVA)

2002

ITEM	MATERIAL(1)	LABOR(3)	TOTAL
Service	$277.54	$171.84	$449.38
Primary	$561.20	$974.77	$1,535.97
Secondary	$62.49	$407.32	$469.81
Poles	$902.38	$650.09	$1,552.47
Transformers	$2,006.79	$451.93	$2,458.72
Sub-Total	$3,810.40	$2,655.95	$6,466.35
Stores Handling(2)	$259.87	$0.00	$259.87
SubTotal	$4,070.27	$2,655.95	$6,726.22
Engineering(4)	$823.99	$537.67	$1,361.66
TOTAL	$4,894.26	$3,193.62	$8,087.88

1 - Includes Sales Tax.

2 - 6.82 % of All Material.

3 - Includes Payroll, Taxes, Insurance, P&W, & Transportation.

4 - 20.244% of All Material and Labor.

EXHIBIT VIII (B)

UNDERGROUND MATERIAL AND LABOR COST PER TRANSFORMER BANK

THREE PHASE RADIAL PAD MOUNTED TRANSFORMER 300 KVA

INCLUDING RISER AND PRIMARY LATERAL TRENCH

WITH CABLE-IN-CONDUIT

2002

ITEM	MATERIAL(1)	LABOR(3)	TOTAL
Service	$0.00	$0.00	$0.00
Primary	$1,662.43	$1,363.87	$3,026.30
Secondary	$0.00	$0.00	$0.00
Transformers	$4,427.06	$90.80	$4,517.86
Trenching	$0.00	$299.20	$299.20
Sub-Total	$6,089.49	$1,753.87	$7,843.36
Stores Handling(2)	$415.30	$0.00	$415.30
SubTotal	$6,504.79	$1,753.87	$8,258.66
Engineering(4)	$1,316.83	$355.05	$1,671.88
TOTAL	$7,821.62	$2,108.92	$9,930.54

1 - Includes Sales Tax.

2 - 6.82 % of All Material.

3 - Includes Payroll, Taxes, Insurance, P&W, & Transportation.

4 - 20.244% of All Material and Labor.

Note: See Appendix B, page 2, IIIA, three phase (300 KVA) for design criteria and assumptions

EXHIBIT IX (A)

UNDERGROUND MATERIAL AND LABOR COST PER TRANSFORMER BANK

THREE PHASE RADIAL PAD MOUNTED TRANSFORMER 150 KVA

INCLUDING RISER AND PRIMARY LATERAL TRENCH

WITH CABLE-IN-CONDUIT

2002

ITEM	MATERIAL(1)	LABOR(3)	TOTAL
Service	$0.00	$0.00	$0.00
Primary	$1,662.43	$1,363.87	$3,026.30
Secondary	$0.00	$0.00	$0.00
Transformers	$3,566.34	$90.80	$3,657.14
Trenching	$0.00	$299.20	$299.20
Sub-Total	$5,228.77	$1,753.87	$6,982.64
Stores Handling(2)	$356.60	$0.00	$356.60
SubTotal	$5,585.37	$1,753.87	$7,339.24
Engineering(4)	$1,130.70	$355.05	$1,485.75
TOTAL	$6,716.07	$2,108.92	$8,824.99

1 - Includes Sales Tax.

2 - 6.82 % of All Material.

3 - Includes Payroll, Taxes, Insurance, P&W, & Transportation.

4 - 20.244% of All Material and Labor.

EXHIBIT IX (B)

OVERHEAD VS. UNDERGROUND

SUMMARY SHEET

COST PER TRANSFORMER BANK -

SINGLE PHASE LOOP PAD MOUNTED TRANSFORMER

INCLUDING RISER AND PRIMARY LATERAL TRENCH

WITH CABLE-IN-CONDUIT

2002

ITEM	OVERHEAD	UNDERGROUND	DIFFERENTIAL
LABOR	$1,572.20	$1,976.41	$404.21
MATERIAL	$1,656.37	$2,681.67	$1,025.30
TOTAL	$3,228.57	$4,658.08	$1,429.51

EXHIBIT X

OVERHEAD MATERIAL AND LABOR COST PER TRANSFORMER BANK

SINGLE PHASE PRIMARY LATERAL POLE LINE

INCLUDING TRANSFORMER AND SERVICE

2002

ITEM	MATERIAL(1)	LABOR(3)	TOTAL
Service	$59.89	$81.18	$141.07
Primary	$197.74	$325.78	$523.52
Secondary	$50.34	$221.94	$272.28
Poles	$347.38	$523.57	$870.95
Transformers	$634.21	$155.04	$789.25
Sub-Total	$1,289.56	$1,307.51	$2,597.07
Stores Handling(2)	$87.95	$0.00	$87.95
SubTotal	$1,377.51	$1,307.51	$2,685.02
Engineering(4)	$278.86	$264.69	$543.55
TOTAL	$1,656.37	$1,572.20	$3,228.57

1 - Includes Sales Tax.

2 - 6.82 % of All Material.

3 - Includes Payroll, Taxes, Insurance, P&W, & Transportation.

4 - 20.244% of All Material and Labor.

5 - See Appendix B, page 1, IIA, Single Phase, for design criteria and assumptions

EXHIBIT XI

UNDERGROUND MATERIAL AND LABOR COST PER TRANSFORMER BANK

SINGLE PHASE LOOP PAD MOUNTED TRANSFORMER

INCLUDING RISER AND PRIMARY LATERAL TRENCH

WITH CABLE-IN-CONDUIT

2002

ITEM	MATERIAL(1)	LABOR(3)	TOTAL
Service	$0.00	$0.00	$0.00
Primary	$852.78	$957.23	$1,810.01
Secondary	$0.00	$0.00	$0.00
Transformers	$1,235.02	$88.04	$1,323.06
Trenching	$0.00	$598.40	$598.40
Sub-Total	$2,087.80	$1,643.67	$3,731.47
Stores Handling(2)	$142.39	$0.00	$142.39
SubTotal	$2,230.19	$1,643.67	$3,873.86
Engineering(4)	$451.48	$332.74	$784.22
TOTAL	$2,681.67	$1,976.41	$4,658.08

1 - Includes Sales Tax.

2 - 6.82 % of All Material.

3 - Includes Payroll, Taxes, Insurance, P&W, & Transportation.

4 - 20.244% of All Material and Labor.

Note: See Appendix B, page 2, IIIA, single phase (loop), for design criteria and assumptions

EXHIBIT XII

OVERHEAD VS. UNDERGROUND

SUMMARY SHEET

COST PER TRANSFORMER BANK -

TWO PHASE LOOP PAD MOUNTED TRANSFORMER

INCLUDING RISER AND PRIMARY LATERAL TRENCH

WITH CABLE-IN-CONDUIT

2002

ITEM	OVERHEAD	UNDERGROUND	DIFFERENTIAL
LABOR	$2,352.15	$2,820.03	$467.88
MATERIAL	$3,181.81	$5,147.65	$1,965.84
TOTAL	$5,533.96	$7,967.68	$2,433.72

EXHIBIT XIII

OVERHEAD MATERIAL AND LABOR COST PER TRANSFORMER BANK

TWO PHASE PRIMARY LATERAL POLE LINE

INCLUDING TRANSFORMER AND SERVICE

2002

ITEM	MATERIAL(1)	LABOR(3)	TOTAL
Service	$184.35	$171.84	$356.19
Primary	$378.92	$594.54	$973.46
Secondary	$55.86	$258.13	$313.99
Poles	$591.35	$628.15	$1,219.50
Transformers	$1,266.71	$303.49	$1,570.20
Sub-Total	$2,477.19	$1,956.15	$4,433.34
Stores Handling(2)	$168.94	$0.00	$168.94
SubTotal	$2,646.13	$1,956.15	$4,602.28
Engineering(4)	$535.68	$396.00	$931.68
TOTAL	$3,181.81	$2,352.15	$5,533.96

1 - Includes Sales Tax.

2 - 6.82 % of All Material.

3 - Includes Payroll, Taxes, Insurance, P&W, & Transportation.

4 - 20.244% of All Material and Labor.

Note: See Appendix B, page 1, IIA, two phase, for design criteria and assumptions

EXHIBIT XIV

UNDERGROUND MATERIAL AND LABOR COST PER TRANSFORMER BANK

TWO PHASE LOOP PAD MOUNTED TRANSFORMER

INCLUDING RISER AND PRIMARY LATERAL TRENCH

WITH CABLE-IN-CONDUIT

2002

ITEM	MATERIAL(1)	LABOR(3)	TOTAL
Service	$0.00	$0.00	$0.00
Primary	$1,679.94	$1,613.78	$3,293.72
Secondary	$0.00	$0.00	$0.00
Transformers	$2,327.74	$133.08	$2,460.82
Trenching	$0.00	$598.40	$598.40
Sub-Total	$4,007.68	$2,345.26	$6,352.94
Stores Handling(2)	$273.32	$0.00	$273.32
SubTotal	$4,281.00	$2,345.26	$6,626.26
Engineering(4)	$866.65	$474.77	$1,341.42
TOTAL	$5,147.65	$2,820.03	$7,967.68

1 - Includes Sales Tax.

2 - 6.82 % of All Material.

3 - Includes Payroll, Taxes, Insurance, P&W, & Transportation.

4 - 20.244% of All Material and Labor.

Note: See Appendix B, page 2, IIIA, two phase (loop)for design criteria and assumptions

EXHIBIT XV

OVERHEAD VS. UNDERGROUND

SUMMARY SHEET

COST PER TRANSFORMER BANK -

THREE PHASE LOOP PAD MOUNTED TRANSFORMER

INCLUDING RISER AND PRIMARY LATERAL TRENCH

WITH CABLE-IN-CONDUIT

2002

ITEM	OVERHEAD	UNDERGROUND	DIFFERENTIAL
LABOR	$3,326.39	$2,912.81	($413.58)
MATERIAL	$7,597.06	$9,249.25	$1,652.19
TOTAL	$10,923.45	$12,162.06	$1,238.61

EXHIBIT XVI

OVERHEAD MATERIAL AND LABOR COST PER TRANSFORMER BANK

THREE PHASE PRIMARY LATERAL POLE LINE

INCLUDING TRANSFORMER AND SERVICE

2002

ITEM	MATERIAL(1)	LABOR(3)	TOTAL
Service	$554.08	$282.26	$836.34
Primary	$560.96	$974.77	$1,535.73
Secondary	$62.26	$407.32	$469.58
Poles	$906.99	$650.09	$1,557.08
Transformers	$3,830.37	$451.93	$4,282.30
Sub-Total	$5,914.66	$2,766.37	$8,681.03
Stores Handling(2)	$403.38	$0.00	$403.38
SubTotal	$6,318.04	$2,766.37	$9,084.41
Engineering(4)	$1,279.02	$560.02	$1,839.04
TOTAL	$7,597.06	$3,326.39	$10,923.45

1 - Includes Sales Tax.

2 - 6.82 % of All Material.

3 - Includes Payroll, Taxes, Insurance, P&W, & Transportation.

4 - 20.244% of All Material and Labor.

Note: See Appendix B, page 1, IIA, 3 phase (300 KVA) for design criteria and assumptions

EXHIBIT XVII

UNDERGROUND MATERIAL AND LABOR COST PER TRANSFORMER BANK

THREE PHASE LOOP PAD MOUNTED TRANSFORMER

INCLUDING RISER AND PRIMARY LATERAL TRENCH

WITH CABLE-IN-CONDUIT

2002

ITEM	MATERIAL(1)	LABOR(3)	TOTAL
Service	$0.00	$0.00	$0.00
Primary	$2,526.97	$1,727.04	$4,254.01
Secondary	$0.00	$0.00	$0.00
Transformers	$4,673.99	$96.98	$4,770.97
Trenching	$0.00	$598.40	$598.40
Sub-Total	$7,200.96	$2,422.42	$9,623.38
Stores Handling(2)	$491.11	$0.00	$491.11
SubTotal	$7,692.07	$2,422.42	$10,114.49
Engineering(4)	$1,557.18	$490.39	$2,047.57
TOTAL	$9,249.25	$2,912.81	$12,162.06

1 - Includes Sales Tax.

2 - 6.82 % of All Material.

3 - Includes Payroll, Taxes, Insurance, P&W, & Transportation.

4 - 20.244% of All Material and Labor.

Note: See Appendix B, page 2, IIIA, three phase (300kva-loop) for design criteria and assumptions

EXHIBIT XVIII

OVERHEAD VS. UNDERGROUND

SUMMARY SHEET

COST PER TRANSFORMER BANK -

SINGLE PHASE LOOP PAD MOUNTED TRANSFORMER

FROM EXISTING UNDERGROUND TERMINATION POINT

INCLUDING PRIMARY LATERAL TRENCH WITH CABLE-IN-CONDUIT

2002

ITEM	OVERHEAD	UNDERGROUND	DIFFERENTIAL
LABOR	$1,572.20	$1,604.50	$32.30
MATERIAL	$1,656.37	$2,533.85	$877.48
TOTAL	$3,228.57	$4,138.35	$909.78

EXHIBIT XIX

OVERHEAD MATERIAL AND LABOR COST PER TRANSFORMER BANK

SINGLE PHASE PRIMARY LATERAL POLE LINE

INCLUDING TRANSFORMER AND SERVICE

2002

ITEM	MATERIAL(1)	LABOR(3)	TOTAL
Service	$59.89	$81.18	$141.07
Primary	$197.74	$325.78	$523.52
Secondary	$50.34	$221.94	$272.28
Poles	$347.38	$523.57	$870.95
Transformers	$634.21	$155.04	$789.25
Sub-Total	$1,289.56	$1,307.51	$2,597.07
Stores Handling(2)	$87.95	$0.00	$87.95
SubTotal	$1,377.51	$1,307.51	$2,685.02
Engineering(4)	$278.86	$264.69	$543.55
TOTAL	$1,656.37	$1,572.20	$3,228.57

1 - Includes Sales Tax.

2 - 6.82 % of All Material.

3 - Includes Payroll, Taxes, Insurance, P&W, & Transportation.

4 - 20.244% of All Material and Labor.

Note: See Appendix B, page 1, IIA single phase, for design criteria and assumptions

EXHIBIT XX

UNDERGROUND MATERIAL AND LABOR COST PER TRANSFORMER BANK

SINGLE PHASE LOOP PAD MOUNTED TRANSFORMER

FROM EXISTING UNDERGROUND TERMINATION POINT

INCLUDING PRIMARY LATERAL AND TRENCH WITH CABLE-IN-CONDUIT

2002

ITEM	MATERIAL(1)	LABOR(3)	TOTAL
Service	$0.00	$0.00	$0.00
Primary	$737.70	$647.93	$1,385.63
Secondary	$0.00	$0.00	$0.00
Transformers	$1,235.02	$88.04	$1,323.06
Trenching	$0.00	$598.40	$598.40
Sub-Total	$1,972.72	$1,334.37	$3,307.09
Stores Handling(2)	$134.54	$0.00	$134.54
SubTotal	$2,107.26	$1,334.37	$3,441.63
Engineering(4)	$426.59	$270.13	$696.72
TOTAL	$2,533.85	$1,604.50	$4,138.35

1 - Includes Sales Tax.

2 - 6.82 % of All Material.

3 - Includes Payroll, Taxes, Insurance, P&W, & Transportation.

4 - 20.244% of All Material and Labor.

Note: See Appendix B, page 2, IIIA, single phase (loop), for design criteria and assumptions. Riser length and riser size are not applicable.

EXHIBIT XXI

OVERHEAD VS. UNDERGROUND

SUMMARY SHEET

COST PER TRANSFORMER BANK -

TWO PHASE LOOP PAD MOUNTED TRANSFORMER

FROM EXISTING UNDERGROUND TERMINATION POINT

INCLUDING PRIMARY LATERAL TRENCH WITH CABLE-IN-CONDUIT

2002

ITEM	OVERHEAD	UNDERGROUND	DIFFERENTIAL
LABOR	$2,352.15	$2,308.72	($43.43)
MATERIAL	$3,181.81	$4,891.97	$1,710.16
TOTAL	$5,533.96	$7,200.69	$1,666.73

EXHIBIT XXII

OVERHEAD MATERIAL AND LABOR COST PER TRANSFORMER BANK

TWO PHASE PRIMARY LATERAL POLE LINE

INCLUDING TRANSFORMER AND SERVICE

2002

ITEM	MATERIAL(1)	LABOR(3)	TOTAL
Service	$184.35	$171.84	$356.19
Primary	$378.92	$594.54	$973.46
Secondary	$55.86	$258.13	$313.99
Poles	$591.35	$628.15	$1,219.50
Transformers	$1,266.71	$303.49	$1,570.20
Sub-Total	$2,477.19	$1,956.15	$4,433.34
Stores Handling(2)	$168.94	$0.00	$168.94
SubTotal	$2,646.13	$1,956.15	$4,602.28
Engineering(4)	$535.68	$396.00	$931.68
TOTAL	$3,181.81	$2,352.15	$5,533.96

1 - Includes Sales Tax.

2 - 6.82 % of All Material.

3 - Includes Payroll, Taxes, Insurance, P&W, & Transportation.

4 - 20.244% of All Material and Labor.

Note: See Appendix B, page 1, IIA, two phase, for design criteria and assumptions

UNDERGROUND MATERIAL AND LABOR COST PER TRANSFORMER BANK

TWO PHASE LOOP PAD MOUNTED TRANSFORMER

FROM EXISTING UNDERGROUND TERMINATION POINT

INCLUDING PRIMARY LATERAL TRENCH WITH CABLE-IN-CONDUIT

2002

ITEM	MATERIAL(1)	LABOR(3)	TOTAL
Service	$0.00	$0.00	$0.00
Primary	$1,481.51	$1,188.55	$2,670.06
Secondary	$0.00	$0.00	$0.00
Transformers	$2,327.11	$133.08	$2,460.19
Trenching	$0.00	$598.40	$598.40
Sub-Total	$3,808.62	$1,920.03	$5,728.65
Stores Handling(2)	$259.75	$0.00	$259.75
SubTotal	$4,068.37	$1,920.03	$5,988.40
Engineering(4)	$823.60	$388.69	$1,212.29
TOTAL	$4,891.97	$2,308.72	$7,200.69

1 - Includes Sales Tax.

2 - 6.82 % of All Material.

3 - Includes Payroll, Taxes, Insurance, P&W, & Transportation.

4 - 20.244% of All Material and Labor.

Note: Appendix B, page 2, IIIA, two phase (loop), for design criteria and assumptions. Riser length and riser size are not applicable.

EXHIBIT XXIV

OVERHEAD VS. UNDERGROUND

SUMMARY SHEET

COST PER TRANSFORMER BANK -

THREE PHASE LOOP PAD MOUNTED TRANSFORMER

FROM EXISTING UNDERGROUND TERMINATION POINT

INCLUDING PRIMARY LATERAL TRENCH WITH CABLE-IN-CONDUIT

2002

ITEM	OVERHEAD	UNDERGROUND	DIFFERENTIAL
LABOR	$3,326.39	$2,365.39	($961.00)
MATERIAL	$7,597.06	$9,131.55	$1,534.49
TOTAL	$10,923.45	$11,496.94	$573.49

EXHIBIT XXV

OVERHEAD MATERIAL AND LABOR COST PER TRANSFORMER BANK

THREE PHASE PRIMARY LATERAL POLE LINE

INCLUDING TRANSFORMER AND SERVICE

2002

ITEM	MATERIAL(1)	LABOR(3)	TOTAL
Service	$554.08	$282.26	$836.34
Primary	$560.96	$974.77	$1,535.73
Secondary	$62.26	$407.32	$469.58
Poles	$906.99	$650.09	$1,557.08
Transformers	$3,830.37	$451.93	$4,282.30
Sub-Total	$5,914.66	$2,766.37	$8,681.03
Stores Handling(2)	$403.38	$0.00	$403.38
SubTotal	$6,318.04	$2,766.37	$9,084.41
Engineering(4)	$1,279.02	$560.02	$1,839.04
TOTAL	$7,597.06	$3,326.39	$10,923.45

1 - Includes Sales Tax.

2 - 6.82 % of All Material.

3 - Includes Payroll, Taxes, Insurance, P&W, & Transportation.

4 - 20.244% of All Material and Labor.

Note: See Appendix B, page 1, IIA, three phase (300 KVA), for design criteria and assumptions

EXHIBIT XXVI

UNDERGROUND MATERIAL AND LABOR COST PER TRANSFORMER BANK

THREE PHASE LOOP PAD MOUNTED TRANSFORMER

FROM EXISTING UNDERGROUND TERMINATION POINT

INCLUDING PRIMARY LATERAL TRENCH WITH CABLE-IN-CONDUIT

2002

ITEM	MATERIAL(1)	LABOR(3)	TOTAL
Service	$0.00	$0.00	$0.00
Primary	$2,435.96	$1,271.78	$3,707.74
Secondary	$0.00	$0.00	$0.00
Transformers	$4,673.36	$96.98	$4,770.34
Trenching	$0.00	$598.40	$598.40
Sub-Total	$7,109.32	$1,967.16	$9,076.48
Stores Handling(2)	$484.86	$0.00	$484.86
SubTotal	$7,594.18	$1,967.16	$9,561.34
Engineering(4)	$1,537.37	$398.23	$1,935.60
TOTAL	$9,131.55	$2,365.39	$11,496.94

1 - Includes Sales Tax.

2 - 6.82 % of All Material.

3 - Includes Payroll, Taxes, Insurance, P&W, & Transportation.

4 - 20.244% of All Material and Labor.

Note: See Appendix B, page 2, IIIA, three phase (300kva-loop) for design criteria and assumptions. Riser length and riser size are not applicable.

EXHIBIT XXVII

OVERHEAD VS. UNDERGROUND

SUMMARY SHEET

COST PER RISER -

SMALL SINGLE PHASE RISER

2002

ITEM	OVERHEAD	UNDERGROUND	DIFFERENTIAL
LABOR	$97.61	$332.90	$235.29
MATERIAL	$51.67	$222.43	$170.76
TOTAL	$149.28	$555.33	$406.05

EXHIBIT XXVIII

OVERHEAD MATERIAL AND LABOR COST PER SERVICE

SINGLE PHASE SMALL SERVICE

2002

ITEM	MATERIAL(1)	LABOR(3)	TOTAL
Service	$40.23	$81.18	$121.41
Primary	$0.00	$0.00	$0.00
Secondary	$0.00	$0.00	$0.00
Poles	$0.00	$0.00	$0.00
Transformers	$0.00	$0.00	$0.00
Sub-Total	$40.23	$81.18	$121.41
Stores Handling(2)	$2.74	$0.00	$2.74
SubTotal	$42.97	$81.18	$124.15
Engineering(4)	$8.70	$16.43	$25.13
TOTAL	$51.67	$97.61	$149.28

1 - Includes Sales Tax.

2 - 6.82 % of All Material.

3 - Includes Payroll, Taxes, Insurance, P&W, & Transportation.

4 - 20.244% of All Material and Labor.

Note: See Appendix B, page 1, B, small single phase, for design criteria and assumptions

EXHIBIT XXIX

UNDERGROUND MATERIAL AND LABOR COST PER RISER

SMALL SINGLE PHASE RISER

2002

ITEM	MATERIAL(1)	LABOR(3)	TOTAL
Service	$123.64	$276.85	$400.49
Primary	$0.00	$0.00	$0.00
Secondary	$49.53	$0.00	$49.53
Transformers	$0.00	$0.00	$0.00
Trenching	$0.00	$0.00	$0.00
Sub-Total	$173.17	$276.85	$450.02
Stores Handling(2)	$11.81	$0.00	$11.81
SubTotal	$184.98	$276.85	$461.83
Engineering(4)	$37.45	$56.05	$93.50
TOTAL	$222.43	$332.90	$555.33

1 - Includes Sales Tax.

2 - 6.82 % of All Material.

3 - Includes Payroll, Taxes, Insurance, P&W, & Transportation.

4 - 20.244% of All Material and Labor.

Note: See Appendix B, page 3, IIIB, small single phase, for design criteria and assumptions

EXHIBIT XXX

FPL

OVERHEAD VS. UNDERGROUND

SUMMARY SHEET

COST PER RISER -

LARGE SINGLE PHASE RISER

2002

ITEM	OVERHEAD	UNDERGROUND	DIFFERENTIAL
LABOR	$206.63	$336.20	$129.57
MATERIAL	$379.96	$831.55	$451.59
TOTAL	$586.59	$1,167.75	$581.16

EXHIBIT XXXI

OVERHEAD MATERIAL AND LABOR COST PER SERVICE

SINGLE PHASE LARGE SERVICE

2002

ITEM	MATERIAL(1)	LABOR(3)	TOTAL
Service	$295.82	$171.84	$467.66
Primary	$0.00	$0.00	$0.00
Secondary	$0.00	$0.00	$0.00
Poles	$0.00	$0.00	$0.00
Transformers	$0.00	$0.00	$0.00
Sub-Total	$295.82	$171.84	$467.66
Stores Handling(2)	$20.17	$0.00	$20.17
SubTotal	$315.99	$171.84	$487.83
Engineering(4)	$63.97	$34.79	$98.76
TOTAL	$379.96	$206.63	$586.59

1 - Includes Sales Tax.

2 - 6.82 % of All Material.

3 - Includes Payroll, Taxes, Insurance, P&W, & Transportation.

4 - 20.244% of All Material and Labor.

Note: See Appendix B, page 1, IIB, large single phase, for design criteria and assumptions

UNDERGROUND MATERIAL AND LABOR COST PER RISER

LARGE SINGLE PHASE RISER

2002

ITEM	MATERIAL(1)	LABOR(3)	TOTAL
Service	$403.85	$279.60	$683.45
Primary	$0.00	$0.00	$0.00
Secondary	$243.55	$0.00	$243.55
Transformers	$0.00	$0.00	$0.00
Trenching	$0.00	$0.00	$0.00
Sub-Total	$647.40	$279.60	$927.00
Stores Handling(2)	$44.15	$0.00	$44.15
SubTotal	$691.55	$279.60	$971.15
Engineering(4)	$140.00	$56.60	$196.60
TOTAL	$831.55	$336.20	$1,167.75

1 - Includes Sales Tax.

2 - 6.82 % of All Material.

3 - Includes Payroll, Taxes, Insurance, P&W, & Transportation.

4 - 20.244% of All Material and Labor.

Note: See Appendix B, page 3, IIIB, large single phase, for design criteria and assumptions

EXHIBIT XXXIII

OVERHEAD VS. UNDERGROUND

SUMMARY SHEET

COST PER RISER -

SMALL THREE PHASE RISER

2002

ITEM	OVERHEAD	UNDERGROUND	DIFFERENTIAL
LABOR	$121.35	$383.34	$261.99
MATERIAL	$74.06	$320.26	$246.20
TOTAL	$195.41	$703.60	$508.19

EXHIBIT XXXIV

OVERHEAD MATERIAL AND LABOR COST PER SERVICE

THREE PHASE SMALL SERVICE

2002

ITEM	MATERIAL(1)	LABOR(3)	TOTAL
Service	$57.66	$100.92	$158.58
Primary	$0.00	$0.00	$0.00
Secondary	$0.00	$0.00	$0.00
Poles	$0.00	$0.00	$0.00
Transformers	$0.00	$0.00	$0.00
Sub-Total	$57.66	$100.92	$158.58
Stores Handling(2)	$3.93	$0.00	$3.93
SubTotal	$61.59	$100.92	$162.51
Engineering(4)	$12.47	$20.43	$32.90
TOTAL	$74.06	$121.35	$195.41

1 - Includes Sales Tax.

2 - 6.82 % of All Material.

3 - Includes Payroll, Taxes, Insurance, P&W, & Transportation.

4 - 20.244% of All Material and Labor.

Note: See Appendix B, page 1, IIB, small three phase, for design criteria and assumptions

UNDERGROUND MATERIAL AND LABOR COST PER RISER

SMALL THREE PHASE RISER

2002

ITEM	MATERIAL(1)	LABOR(3)	TOTAL
Service	$183.22	$318.80	$502.02
Primary	$0.00	$0.00	$0.00
Secondary	$66.12	$0.00	$66.12
Transformers	$0.00	$0.00	$0.00
Trenching	$0.00	$0.00	$0.00
Sub-Total	$249.34	$318.80	$568.14
Stores Handling(2)	$17.00	$0.00	$17.00
SubTotal	$266.34	$318.80	$585.14
Engineering(4)	$53.92	$64.54	$118.46
TOTAL	$320.26	$383.34	$703.60

1 - Includes Sales Tax.

2 - 6.82 % of All Material.

3 - Includes Payroll, Taxes, Insurance, P&W, & Transportation.

4 - 20.244% of All Material and Labor.

Note: See Appendix B, page 3, IIIB, small three phase, for design criteria and assumptions

EXHIBIT XXXVI

FPL

OVERHEAD VS. UNDERGROUND

SUMMARY SHEET

COST PER RISER -

LARGE THREE PHASE RISER

2002

ITEM	OVERHEAD	UNDERGROUND	DIFFERENTIAL
LABOR	$206.63	$373.85	$167.22
MATERIAL	$379.96	$1,056.73	$676.77
TOTAL	$586.59	$1,430.58	$843.99

EXHIBIT XXXVII

OVERHEAD MATERIAL AND LABOR COST PER SERVICE

THREE PHASE LARGE SERVICE

2002

ITEM	MATERIAL(1)	LABOR(3)	TOTAL
Service	$295.82	$171.84	$467.66
Primary	$0.00	$0.00	$0.00
Secondary	$0.00	$0.00	$0.00
Poles	$0.00	$0.00	$0.00
Transformers	$0.00	$0.00	$0.00
Sub-Total	$295.82	$171.84	$467.66
Stores Handling(2)	$20.17	$0.00	$20.17
SubTotal	$315.99	$171.84	$487.83
Engineering(4)	$63.97	$34.79	$98.76
TOTAL	$379.96	$206.63	$586.59

1 - Includes Sales Tax.

2 - 6.82 % of All Material.

3 - Includes Payroll, Taxes, Insurance, P&W, & Transportation.

4 - 20.244% of All Material and Labor.

Note: See Appendix B, page 1, IIB, large three phase, for design criteria and assumptions

UNDERGROUND MATERIAL AND LABOR COST PER RISER

LARGE THREE PHASE RISER

2002

ITEM	MATERIAL(1)	LABOR(3)	TOTAL
Service	$498.01	$310.91	$808.92
Primary	$0.00	$0.00	$0.00
Secondary	$324.70	$0.00	$324.70
Transformers	$0.00	$0.00	$0.00
Trenching	$0.00	$0.00	$0.00
Sub-Total	$822.71	$310.91	$1,133.62
Stores Handling(2)	$56.11	$0.00	$56.11
SubTotal	$878.82	$310.91	$1,189.73
Engineering(4)	$177.91	$62.94	$240.85
TOTAL	$1,056.73	$373.85	$1,430.58

1 - Includes Sales Tax.

2 - 6.82 % of All Material.

3 - Includes Payroll, Taxes, Insurance, P&W, & Transportation.

4 - 20.244% of All Material and Labor.

Note: See Appendix B, page 3, IIIB, large three phase, for design criteria and assumptions

EXHIBIT XXXIX

UNDERGROUND MATERIAL AND LABOR COST PER RISER

SMALL HANDHOLE

2002

ITEM	MATERIAL(1)	LABOR(3)	TOTAL
Service	$0.00	$0.00	$0.00
Primary	$0.00	$0.00	$0.00
Secondary	$78.40	$35.08	$113.48
Transformers	$0.00	$0.00	$0.00
Trenching	$0.00	$0.00	$0.00
Sub-Total	$78.40	$35.08	$113.48
Stores Handling(2)	$5.35	$0.00	$5.35
SubTotal	$83.75	$35.08	$118.83
Engineering(4)	$16.95	$7.10	$24.05
TOTAL	$100.70	$42.18	$142.88

1 - Includes Sales Tax.

2 - 6.82 % of All Material.

3 - Includes Payroll, Taxes, Insurance, P&W, & Transportation.

4 - 20.244% of All Material and Labor.

Note: See Appendix B, page 3, IIIC, small handhole, for design criteria and assumptions

EXHIBIT XL

UNDERGROUND MATERIAL AND LABOR COST PER RISER

INTERMEDIATE HANDHOLE

2002

ITEM	MATERIAL(1)	LABOR(3)	TOTAL
Service	$0.00	$0.00	$0.00
Primary	$0.00	$0.00	$0.00
Secondary	$134.00	$35.08	$169.08
Transformers	$0.00	$0.00	$0.00
Trenching	$0.00	$0.00	$0.00
Sub-Total	$134.00	$35.08	$169.08
Stores Handling(2)	$9.14	$0.00	$9.14
SubTotal	$143.14	$35.08	$178.22
Engineering(4)	$28.98	$7.10	$36.08
TOTAL	$172.12	$42.18	$214.30

1 - Includes Sales Tax.

2 - 6.82 % of All Material.

3 - Includes Payroll, Taxes, Insurance, P&W, & Transportation.

4 - 20.244% of All Material and Labor.

Note: See Appendix B, page 3, IIIC, intermediate handhole for design criteria and assumptions

EXHIBIT XLI (A)

UNDERGROUND MATERIAL AND LABOR COST PER RISER

LARGE HANDHOLE

2002

ITEM	MATERIAL(1)	LABOR(3)	TOTAL
Service	$0.00	$0.00	$0.00
Primary	$0.00	$0.00	$0.00
Secondary	$328.81	$133.43	$462.24
Transformers	$0.00	$0.00	$0.00
Trenching	$0.00	$0.00	$0.00
Sub-Total	$328.81	$133.43	$462.24
Stores Handling(2)	$22.42	$0.00	$22.42
SubTotal	$351.23	$133.43	$484.66
Engineering(4)	$71.10	$27.01	$98.11
TOTAL	$422.33	$160.44	$582.77

1 - Includes Sales Tax.

2 - 6.82 % of All Material.

3 - Includes Payroll, Taxes, Insurance, P&W, & Transportation.

4 - 20.244% of All Material and Labor.

Note: See Appendix B, page 3, IIIC, large handhole for design criteria and assumptions

EXHIBIT XLI (B)

UNDERGROUND MATERIAL AND LABOR COST PER RISER

PADMOUNTED SECONDARY JUNCTION BOX

2002

ITEM	MATERIAL(1)	LABOR(3)	TOTAL
Service	$0.00	$0.00	$0.00
Primary	$0.00	$0.00	$0.00
Secondary	$995.80	$198.86	$1,194.66
Transformers	$0.00	$0.00	$0.00
Trenching	$0.00	$0.00	$0.00
Sub-Total	$995.80	$198.86	$1,194.66
Stores Handling(2)	$83.05	$0.00	$83.05
SubTotal	$1,078.85	$198.86	$1,277.71
Engineering(4)	$172.83	$31.86	$204.69
TOTAL	$1,251.68	$230.72	$1,482.40

1 - Includes Sales Tax.

2 - 6.82 % of All Material.

3 - Includes Payroll, Taxes, Insurance, P&W, & Transportation.

4 - 20.244% of All Material and Labor.

Note: See Apendix B, page 3, IIIC, secondary junction box, for design criteria and assumptions

EXHIBIT XLII

UNDERGROUND MATERIAL AND LABOR COST PER HANDHOLE

SINGLE PHASE PRIMARY 48" SPLICE BOX

WITH SPLICES AND PULL LABOR

2002

ITEM	MATERIAL(1)	LABOR(3)	TOTAL
Service	$0.00	$0.00	$0.00
Primary	$389.97	$367.29	$757.26
Secondary	$0.00	$0.00	$0.00
Transformers	$0.00	$0.00	$0.00
Trenching	$0.00	$0.00	$0.00
Sub-Total	$389.97	$367.29	$757.26
Stores Handling(2)	$26.60	$0.00	$26.60
SubTotal	$416.57	$367.29	$783.86
Engineering(4)	$84.33	$74.35	$158.68
TOTAL	$500.90	$441.64	$942.54

1 - Includes Sales Tax.

2 - 6.82 % of All Material.

3 - Includes Payroll, Taxes, Insurance, P&W, & Transportation.

4 - 20.244% of All Material and Labor.

Note: See Appendix B, page 3, IIID, single phase primary 48" splice box, for design criteria and assumptions

EXHIBIT XLIII

UNDERGROUND MATERIAL AND LABOR COST PER HANDHOLE

TWO PHASE PRIMARY 48" SPLICE BOX

WITH SPLICES AND PULL LABOR

2002

ITEM	MATERIAL(1)	LABOR(3)	TOTAL
Service	$0.00	$0.00	$0.00
Primary	$451.09	$601.13	$1,052.22
Secondary	$0.00	$0.00	$0.00
Transformers	$0.00	$0.00	$0.00
Trenching	$0.00	$0.00	$0.00
Sub-Total	$451.09	$601.13	$1,052.22
Stores Handling(2)	$30.76	$0.00	$30.76
SubTotal	$481.85	$601.13	$1,082.98
Engineering(4)	$97.55	$121.69	$219.24
TOTAL	$579.40	$722.82	$1,302.22

1 - Includes Sales Tax.

2 - 6.82 % of All Material.

3 - Includes Payroll, Taxes, Insurance, P&W, & Transportation.

4 - 20.244% of All Material and Labor.

Note: See Appendix B, page 3, IIID, two phase primary 48" splice box for design criteria and assumptions

EXHIBIT XLIV

UNDERGROUND MATERIAL AND LABOR COST PER HANDHOLE

THREE PHASE PRIMARY 48" SPLICE BOX

WITH SPLICES AND PULL LABOR

2002

ITEM	MATERIAL(1)	LABOR(3)	TOTAL
Service	$0.00	$0.00	$0.00
Primary	$520.59	$635.54	$1,156.13
Secondary	$0.00	$0.00	$0.00
Transformers	$0.00	$0.00	$0.00
Trenching	$0.00	$0.00	$0.00
Sub-Total	$520.59	$635.54	$1,156.13
Stores Handling(2)	$35.50	$0.00	$35.50
SubTotal	$556.09	$635.54	$1,191.63
Engineering(4)	$112.57	$128.66	$241.23
TOTAL	$668.66	$764.20	$1,432.86

1 - Includes Sales Tax.

2 - 6.82 % of All Material.

3 - Includes Payroll, Taxes, Insurance, P&W, & Transportation.

4 - 20.244% of All Material and Labor.

Note: See Appendix B, page 3, IIID, three phase 48" primary splice box for design criteria and assumptions

EXHIBIT XLV

OVERHEAD VS. UNDERGROUND

SUMMARY SHEET

COST PER FOOT -

SINGLE PHASE PRIMARY LATERAL TRENCH

WITH CABLE-IN-CONDUIT

2002

ITEM	OVERHEAD	UNDERGROUND	DIFFERENTIAL
LABOR	$2,517.64	$3,672.10	$1,154.46
MATERIAL	$1,788.39	$2,347.60	$559.21
TOTAL	$4,306.03	$6,019.70	$1,713.67
PER FOOT TOTAL	$3.59	$5.02	$1.43

EXHIBIT XLVI

OVERHEAD MATERIAL AND LABOR COST PER FOOT

SINGLE PHASE PRIMARY LATERAL POLE LINE

2002

ITEM	MATERIAL(1)	LABOR(3)	TOTAL
Service	$0.00	$0.00	$0.00
Primary	$365.89	$792.73	$1,158.62
Secondary	$187.54	$498.76	$686.30
Poles	$838.91	$802.29	$1,641.20
Transformers	$0.00	$0.00	$0.00
Sub-Total	$1,392.34	$2,093.78	$3,486.12
Stores Handling(2)	$94.96	$0.00	$94.96
SubTotal	$1,487.30	$2,093.78	$3,581.08
Engineering(4)	$301.09	$423.86	$724.95
TOTAL	$1,788.39	$2,517.64	$4,306.03

1 - Includes Sales Tax.

2 - 6.82 % of All Material.

3 - Includes Payroll, Taxes, Insurance, P&W, & Transportation.

4 - 20.244% of All Material and Labor.

Note: See Appendix B, page 2, IIE, single phase for design criteria and assumptions

UNDERGROUND MATERIAL AND LABOR COST PER FOOT

SINGLE PHASE PRIMARY LATERAL TRENCH

WITH CABLE-IN-CONDUIT

2002

ITEM	MATERIAL(1)	LABOR(3)	TOTAL
Service	$0.00	$0.00	$0.00
Primary	$1,827.71	$660.29	$2,488.00
Secondary	$0.00	$0.00	$0.00
Transformers	$0.00	$0.00	$0.00
Trenching	$0.00	$2,393.58	$2,393.58
Sub-Total	$1,827.71	$3,053.87	$4,881.58
Stores Handling(2)	$124.65	$0.00	$124.65
SubTotal	$1,952.36	$3,053.87	$5,006.23
Engineering(4)	$395.24	$618.23	$1,013.47
TOTAL	$2,347.60	$3,672.10	$6,019.70
PER FOOT TOTAL	$1.96	$3.06	$5.02

1 - Includes Sales Tax.

2 - 6.82 % of All Material.

3 - Includes Payroll, Taxes, Insurance, P&W, & Transportation.

4 - 20.244% of All Material and Labor.

Note: See Appendix B, page 3, IIIE, single phase for design criteria and assumptions

EXHIBIT XLVIII

OVERHEAD VS. UNDERGROUND

SUMMARY SHEET

COST PER FOOT -

TWO PHASE PRIMARY LATERAL TRENCH

WITH CABLE-IN-CONDUIT

2002

ITEM	OVERHEAD	UNDERGROUND	DIFFERENTIAL
LABOR	$3,306.29	$4,466.08	$1,159.79
MATERIAL	$2,231.63	$4,695.23	$2,463.60
TOTAL	$5,537.92	$9,161.31	$3,623.39
PER FOOT TOTAL	$4.61	$7.63	$3.02

EXHIBIT XLIX

OVERHEAD MATERIAL AND LABOR COST PER FOOT

TWO PHASE PRIMARY LATERAL POLE LINE

2002

ITEM	MATERIAL(1)	LABOR(3)	TOTAL
Service	$0.00	$0.00	$0.00
Primary	$667.69	$1,399.70	$2,067.39
Secondary	$187.54	$498.76	$686.30
Poles	$882.20	$851.19	$1,733.39
Transformers	$0.00	$0.00	$0.00
Sub-Total	$1,737.43	$2,749.65	$4,487.08
Stores Handling(2)	$118.49	$0.00	$118.49
SubTotal	$1,855.92	$2,749.65	$4,605.57
Engineering(4)	$375.71	$556.64	$932.35
TOTAL	$2,231.63	$3,306.29	$5,537.92

1 - Includes Sales Tax.

2 - 6.82 % of All Material.

3 - Includes Payroll, Taxes, Insurance, P&W, & Transportation.

4 - 20.244% of All Material and Labor.

Note: See Appendix B, page 2, IIE, two phase for design criteria and assumptions

EXHIBIT L

UNDERGROUND MATERIAL AND LABOR COST PER FOOT

TWO PHASE PRIMARY LATERAL TRENCH

WITH CABLE-IN-CONDUIT

2002

ITEM	MATERIAL(1)	LABOR(3)	TOTAL
Service	$0.00	$0.00	$0.00
Primary	$3,655.45	$1,320.60	$4,976.05
Secondary	$0.00	$0.00	$0.00
Transformers	$0.00	$0.00	$0.00
Trenching	$0.00	$2,393.58	$2,393.58
Sub-Total	$3,655.45	$3,714.18	$7,369.63
Stores Handling(2)	$249.30	$0.00	$249.30
SubTotal	$3,904.75	$3,714.18	$7,618.93
Engineering(4)	$790.48	$751.90	$1,542.38
TOTAL	$4,695.23	$4,466.08	$9,161.31
PER FOOT TOTAL	$3.91	$3.72	$7.63

1 - Includes Sales Tax.

2 - 6.82 % of All Material.

3 - Includes Payroll, Taxes, Insurance, P&W, & Transportation.

4 - 20.244% of All Material and Labor.

Note: See Appendix B, page 3, IIIE, two phase for design criteria and assumptions

EXHIBIT LI

OVERHEAD VS. UNDERGROUND

SUMMARY SHEET

COST PER FOOT -

THREE PHASE PRIMARY LATERAL TRENCH

WITH CABLE-IN-CONDUIT

2002

ITEM	OVERHEAD	UNDERGROUND	DIFFERENTIAL
LABOR	$4,036.10	$3,870.59	($165.51)
MATERIAL	$2,672.64	$7,128.61	$4,455.97
TOTAL	$6,708.74	$10,999.20	$4,290.46
PER FOOT TOTAL	$5.59	$9.17	$3.58

EXHIBIT LII

OVERHEAD MATERIAL AND LABOR COST PER FOOT

THREE PHASE PRIMARY LATERAL POLE LINE

2002

ITEM	MATERIAL(1)	LABOR(3)	TOTAL
Service	$0.00	$0.00	$0.00
Primary	$969.53	$2,006.64	$2,976.17
Secondary	$187.54	$498.76	$686.30
Poles	$923.70	$851.19	$1,774.89
Transformers	$0.00	$0.00	$0.00
Sub-Total	$2,080.77	$3,356.59	$5,437.36
Stores Handling(2)	$141.91	$0.00	$141.91
SubTotal	$2,222.68	$3,356.59	$5,579.27
Engineering(4)	$449.96	$679.51	$1,129.47
TOTAL	$2,672.64	$4,036.10	$6,708.74

1 - Includes Sales Tax.

2 - 6.82 % of All Material.

3 - Includes Payroll, Taxes, Insurance, P&W, & Transportation.

4 - 20.244% of All Material and Labor.

Note: See Appendix B, page 2, IIE, three phase for design criteria and assumptions

EXHIBIT LIII

UNDERGROUND MATERIAL AND LABOR COST PER FOOT

THREE PHASE PRIMARY LATERAL TRENCH

WITH CABLE-IN-CONDUIT

2002

ITEM	MATERIAL(1)	LABOR(3)	TOTAL
Service	$0.00	$0.00	$0.00
Primary	$5,549.94	$825.37	$6,375.31
Secondary	$0.00	$0.00	$0.00
Transformers	$0.00	$0.00	$0.00
Trenching	$0.00	$2,393.58	$2,393.58
Sub-Total	$5,549.94	$3,218.95	$8,768.89
Stores Handling(2)	$378.51	$0.00	$378.51
SubTotal	$5,928.45	$3,218.95	$9,147.40
Engineering(4)	$1,200.16	$651.64	$1,851.80
TOTAL	$7,128.61	$3,870.59	$10,999.20
PER FOOT TOTAL	$5.94	$3.23	$9.17

1 - Includes Sales Tax.

2 - 6.82 % of All Material.

3 - Includes Payroll, Taxes, Insurance, P&W, & Transportation.

4 - 20.244% of All Material and Labor.

Note: See Appendix B, page 3, IIIE, three phase for design criteria and assumptions

EXHIBIT LIV

UNDERGROUND MATERIAL AND LABOR COST PER FOOT

SINGLE PHASE PRIMARY LATERAL TRENCH

WITH CABLE-IN-CONDUIT

2002

ITEM	MATERIAL(1)	LABOR(3)	TOTAL
Service	$0.00	$0.00	$0.00
Primary	$1,827.71	$660.29	$2,488.00
Secondary	$0.00	$0.00	$0.00
Transformers	$0.00	$0.00	$0.00
Trenching	$0.00	$2,393.58	$2,393.58
Sub-Total	$1,827.71	$3,053.87	$4,881.58
Stores Handling(2)	$124.65	$0.00	$124.65
SubTotal	$1,952.36	$3,053.87	$5,006.23
Engineering(4)	$395.24	$618.23	$1,013.47
TOTAL	$2,347.60	$3,672.10	$6,019.70
PER FOOT TOTAL	$1.96	$3.06	$5.02

1 - Includes Sales Tax.

2 - 6.82 % of All Material.

3 - Includes Payroll, Taxes, Insurance, P&W, & Transportation.

4 - 20.244% of All Material and Labor.

Note: See Appendix B, page 3, IIIF, single phase for design criteria and assumptions

EXHIBIT LV

UNDERGROUND MATERIAL AND LABOR COST PER FOOT

TWO PHASE PRIMARY LATERAL TRENCH

WITH CABLE-IN-CONDUIT

2002

ITEM	MATERIAL(1)	LABOR(3)	TOTAL
Service	$0.00	$0.00	$0.00
Primary	$3,655.45	$1,320.60	$4,976.05
Secondary	$0.00	$0.00	$0.00
Transformers	$0.00	$0.00	$0.00
Trenching	$0.00	$2,393.58	$2,393.58
Sub-Total	$3,655.45	$3,714.18	$7,369.63
Stores Handling(2)	$249.30	$0.00	$249.30
SubTotal	$3,904.75	$3,714.18	$7,618.93
Engineering(4)	$790.48	$751.90	$1,542.38
TOTAL	$4,695.23	$4,466.08	$9,161.31
PER FOOT TOTAL	$3.91	$3.72	$7.63

1 - Includes Sales Tax.

2 - 6.82 % of All Material.

3 - Includes Payroll, Taxes, Insurance, P&W, & Transportation.

4 - 20.244% of All Material and Labor.

Note: See Appendix B, page 3, IIIF, two phase for design criteria and assumptions

EXHIBIT LVI

UNDERGROUND MATERIAL AND LABOR COST PER FOOT

THREE PHASE PRIMARY LATERAL TRENCH

WITH CABLE-IN-CONDUIT

2002

ITEM	MATERIAL(1)	LABOR(3)	TOTAL
Service	$0.00	$0.00	$0.00
Primary	$5,549.94	$825.37	$6,375.31
Secondary	$0.00	$0.00	$0.00
Transformers	$0.00	$0.00	$0.00
Trenching	$0.00	$2,393.58	$2,393.58
Sub-Total	$5,549.94	$3,218.95	$8,768.89
Stores Handling(2)	$378.51	$0.00	$378.51
SubTotal	$5,928.45	$3,218.95	$9,147.40
Engineering(4)	$1,200.16	$651.64	$1,851.80
TOTAL	$7,128.61	$3,870.59	$10,999.20
PER FOOT TOTAL	$5.94	$3.23	$9.17

1 - Includes Sales Tax.

2 - 6.82 % of All Material.

3 - Includes Payroll, Taxes, Insurance, P&W, & Transportation.

4 - 20.244% of All Material and Labor.

Note: See Appendix B, page 3, IIIF, three phase for design criteria and assumptions

EXHIBIT LVII

FEEDER COST

COMPANY: FPL

AVERAGE UCD UNDERGROUND FEEDER COST

Underground	Overhead	Difference	
$/Ft.....$21.23	$/Ft.....$10.28	$/Ft.....	$10.95
		Round To: $/Ft.....	**$10.90**

13 kV UG Switch Package (9/3 cabinet w/ all hardware & cable) = ...	$16,606.00
13 kV Salt Spray UG Switch Package (9/3 cabinet w/ all hardware & cable) = ...	$17,832.00
23 kV UG Switch Package (9/3 cabinet w/ all hardware & cable) = ...	$20,958.00
23 kV Salt Spray UG Switch Package (9/3 cabinet w/ all hardware & cable) = ...	$24,323.00
13 kV UG Switch Package (6/6 cabinet w/ all hardware & cable) = ...	$14,935.00
13 kV Salt Spray UG Switch Package (6/6 cabinet w/ all hardware & cable) = ...	$17,888.00
23 kV UG Switch Package (6/6 cabinet w/ all hardware & cable) = ...	$19,404.00
23 kV Salt Spray UG Switch Package (6/6 cabinet w/ all hardware & cable) = ...	$22,671.00

Based on data from Inventory Services on switch cabinet utilization (new construction only):

24	13 kV 9/3 cabinets
1	13 kV SS 9/3 cabinets
62	23 kV 9/3 cabinets
5	23 kV SS 9/3 cabinets
29	13 kV 6/6 cabinets
9	13 kV SS 6/6 cabinets
164	23 kV 6/6 cabinets
17	23 kV SS 6/6 cabinets

Weighted Average:	$19,289.89
Round To: $/Switch	**$19,290.00**

NOTE: All estimates based on three phase requirements.
See Exhibit LIX for details.

Note: See Appendix B , page 4, for design criteria and assumptions.

2002 UCD TARIFF

FEEDER COST

Feeder Length =		25,428
UG Feeder Cost* (excluding UG switches) =		$584,343.87
26 UG Lateral Risers not required if UG Feeder is used		
Cost of each Lateral Riser =	$1,713.14	
26 Lateral Risers X $1,713.14 =		($44,541.52)
UG Feeder per foot cost =		$21.23
OH Feeder Cost (excluding OH switches & hardware) =		$261,397.77
OH Feeder per foot cost =		$10.28
Feeder Differential Cost (per foot) =		**$10.95**

13 kV UG Switch Package (9/3 cabinet w/ all hardware & cable) =	$19,525.00
13 kV Salt Spray UG Switch Package (9/3 cabinet w/ all hardware & cable) =	$21,016.00
23 kV UG Switch Package (9/3 cabinet w/ all hardware & cable) =	$24,051.00
23 kV Salt Spray UG Switch Package (9/3 cabinet w/ all hardware & cable) =	$27,708.00
13 kV UG Switch Package (6/6 cabinet w/ all hardware & cable) =	$17,854.00
13 kV Salt Spray UG Switch Package (6/6 cabinet w/ all hardware & cable) =	$21,072.00
23 kV UG Switch Package (6/6 cabinet w/ all hardware & cable) =	$22,497.00
23 kV Salt Spray UG Switch Package (6/6 cabinet w/ all hardware & cable) =	$26,056.00
13 kV OH Switch Package (including switch, pole, and all Hardware) =	$2,919.00
13 kV OH Salt Spray Switch Package (including switch, pole, and all Hardware) =	$3,184.00
23 kV OH Switch Package (including switch, pole, and all Hardware) =	$3,093.00
23 kV OH Salt Spray Switch Package (including switch, pole, and all Hardware) =	$3,385.00
13 kV UG Switch Package - 9/3 Cabinet Differential =	$16,606.00
13 kV Salt Spray UG Switch Package - 9/3 Cabinet Differential =	$17,832.00
23 kV UG Switch Package - 9/3 Cabinet Differential =	$20,958.00
23 kV Salt Spray UG Switch Package - 9/3 Cabinet Differential =	$24,323.00
13 kV UG Switch Package - 6/6 Cabinet Differential =	$14,935.00
13 kV Salt Spray UG Switch Package - 6/6 Cabinet Differential =	$17,888.00
23 kV UG Switch Package - 6/6 Cabinet Differential =	$19,404.00
23 kV Salt Spray UG Switch Package - 6/6 Cabinet Differential =	$22,671.00
Switch Cabinet Differential (Weighted Average) =	**$19,290.00**

* These costs include cable-in-conduit and cable pull boxes.

Note: See Appendix B, page 4, for design criteria and assumptions

TRENCH CREDITS

2002 UCD TARIFF

CREDITS

Lateral Trench Credit = ...	$63.29	/MH X	0.029	MH =.....	$1.84	/Ft.
				Round To.....	$1.80	/Ft.
Secondary Trench Credit = ...	$63.29	/MH X	0.023	MH =.....	$1.46	/Ft.
				Round To.....	$1.50	/Ft.
2" Conduit Installation Credit = ...	$63.29	/MH X	0.005	MH =.....	$0.32	/Ft.
				Round To.....	$0.32	/Ft.
Larger than 2" Conduit Installation Credit =	$63.29	/MH X	0.007	MH =.....	$0.44	/Ft.
				Round To.....	$0.44	/Ft.
Large (48") Handhole/ Primary Splice Box Installation Credit = ...	$63.29	/MH X	1.94	MH =.....	$122.78	/HH
				Round To.....	$123.00	/HH
Small (30" or smaller) Handhole Installation Credit = ...	$63.29	/MH X	0.51	MH =.....	$32.28	/HH
				Round To.....	$32.00	/HH
Concrete Pad for Pad Mounted Transformer Credit =.....	$63.29	/MH X	0.3	MH =.....	$18.99	/Pad
				Round To.....	$19.00	/Pad
Feeder Splice Box Installation Credit = ...	$63.29	/MH X	7.36	MH =.....	$465.81	/Box
				Round To.....	$466.00	/Box
Padmount Switch Chamber Installation Credit = ...	$63.29	/MH X	4.71	MH =.....	$298.10	/Chamber
				Round To.....	$298.00	/Chamber