

AUSLEY & McMULLEN

ATTORNEYS AND COUNSELORS AT LAW

227 SOUTH CALHOUN STREET
P.O. BOX 391 (ZIP 32302)
TALLAHASSEE, FLORIDA 32301
(850) 224-9115 FAX (850) 222-7560

October 15, 2008

HAND DELIVERED

Ms. Connie Kummer
Chief of Electric Rates
Division of Economic Regulation
Florida Public Service Commission
2540 Shumard Oak Blvd.
Tallahassee, Florida 32399-0850

RECEIVED-FPSC
08 OCT 15 PM 2:20
COMMISSION
CLERK

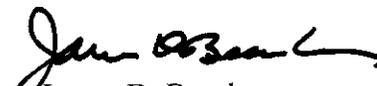
(Handwritten initials)

Re: FPSC Form 13, Schedule 1

Dear Ms. Kummer:

Pursuant to Rule 25-6.078, we submit herewith five copies of Tampa Electric Company's FPSC Form 13, Schedule 1 setting forth the company's Overhead versus Underground Summary Sheet. In accordance with the referenced rule, the company will also file a third-year update of its written policy and supporting data and analyses on or before April 1, 2009.

Sincerely,


James D. Beasley

JDB/cd
Enclosures

h:\jdb\tec\kummer 10-15-08.doc

DOCUMENT NUMBER-DATE

09809 OCT 15 08

FPSC-COMMISSION CLERK

Form 13, Schedule 1:

Tampa Electric Company

October 15, 2008

OVERHEAD VS. UNDERGROUND SUMMARY SHEET

- Low Density 210 Lot Subdivision -
- Cost per Service Lateral -

ITEM	OVERHEAD COST	UNDERGROUND COST	DIFFERENTIAL COST
Labor	627.22	876.32	249.10
Material	547.75	876.76	329.01
TOTAL	1174.97	1753.08	578.11

The differential cost has changed by (0.5%).

DOCUMENT NUMBER-DATE
89809 OCT 15 8
FPSC-COMMISSION CLERK