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March 26, 1996

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IN REPLY REFER TO

IN MEN' A MENEW ACT

HAND DELIVERY

Tallahassee

FPSC-RECORDS/REPORTING

Ms. Blanca S. Bayo, Director Division of Records and Reporting Florida Public Service Commission 2540 Shumard Oak Boulevard Tallahassee, Florida 32399-0850 FILE COPY

Re: Petition of Tampa Electric Company for Approval of Charges for Underground Distribution Facilities; FPSC Docket No. 960325-EI

Dear Ms. Bayo:

On March 12, 1996 Tampa Electric filed its Petition in the above docket along with revised tariff sheets and the company's 1996 Study of Overhead Distribution Costs vs. Underground Distribution Costs. An error was made in calculating the percentage ratios between engineering labor and total labor costs. Enclosed for filing are fifteen (15) copies each of corrected pages 4, 6, 10 and 12 of the company's study. These substitute pages contain the correct percentages. We would appreciate your circulating them to recipients of the earlier filing.

		10.00 to 10.00 To.
ACK AFA	Please acknowledge receipt and filing of the duplicate copy of this letter and returniter.	he above by stamping rning same to this
APP	Thank you for your assistance in connecti	on with this matter.
	Sincerely,	
CTR EAG LEG	James D. Beasley	~
LIN	5 JDB/pp Enclosures	*
RCH SEC		DATE DATE
WAS	Sistematical and a second seco	DOCUMENT NUMBER-DATE

UREAU OF RECORDS

COST PER LOT

LOW DENSITY

OVERHEAD MATERIAL & LABOR

ITEM	MATERIAL	LABOR ²	TOTAL
Service	\$ 91.73	\$ 68.08	\$ 159.81
Primary	\$ 9.08	\$ 16.71	\$ 25.79
Secondary	\$ 57.60	\$ 27.52	\$ 85.12
Initial Tree Trim		\$ 0.00	\$ 0.00
Poles	\$ 67.49	\$ 70.51	\$ 138.00
Transformers	\$ 133.97	\$ 39.05	\$ 173.02

Sub-Total	\$ 359.87	\$ 221.87	\$ 581.74
Stores Handling ¹	\$ 35.99	1002	\$ 35.99
Sub-Total	\$ 395.86	\$ 221.87	\$ 517.73
Engineering ³	-	\$ 42.45	\$ 42.45
TOTAL	\$ 395.86	\$ 264.32	\$ 660.18

^{1 - 10 %} of all material

^{2 -} Includes Administration, General & Transportation

^{3 - 0 %} of Material, 16% of Labor

COST PER LOT

LOW DENSITY

UNDERGROUND MATERIAL & LABOR

ITEM	MATERIAL	LABOR ²	TOTAL
Service	\$ 106.18	\$ 60.40	\$ 166.58
Primary	\$ 99.30	\$ 21.09	\$ 120.39
Secondary	\$ 107.21	\$ 44.29	\$ 151.50
Transformers	\$ 131.06	\$ 15.97	\$ 147.03
Trenching		- 12 PM	
Pri. & Secondary		\$ 115.33	\$ 115.33
Services	-	\$ 123.19	\$ 123.19

Sub-Total	\$ 443.75	\$ 380.27	\$ 824.02
Stores Handling1	\$ 44.38	-	\$ 44.38
Sub-Total	\$ 488.13	\$ 380.27	\$ 868.40
Engineering'	-	\$ 42.45	\$ 42.45
TOTAL	\$ 488.13	\$ 422.72	\$ 910.85

^{1 - 10 %} of all material

^{2 -} Includes Administration, General & Transportation

^{3 - 0 %} of Material, 10 % of Labor

TAMPA ELECTRIC COMPANY

COST PER LOT

HIGH DENSITY

OVERHEAD MATERIAL & LABOR

ITEM	MATERIAL	LABOR ²	TOTAL
Service	\$ 73.60	\$ 63.65	\$ 137.25
Primary	\$ 6.97	\$ 16.23	\$ 23.20
Secondary	\$ 35.43	\$ 27.98	\$ 63.41
Initial Tree Trim	-	\$ 0.00	\$ 0.00
Poles	\$ 60.91	\$ 54.99	\$ 115.90
Transformers	\$ 103.77	\$ 36.30	\$ 140.07

Sub-Total	\$ 280.68	\$ 199.15	\$ 479.83
Stores Handling1	\$ 28.07	- 15	\$ 28.07
Sub-Total	\$ 308.75	\$ 199.15	\$ 507.90
Engineering'	- 1	\$ 42.45	\$ 42.45
TOTAL	\$ 308.75	\$ 241.60	\$ 550.35

^{1 - 10 %} of all material

^{2 -} Includes Administration, General & Transportation

^{3 - 0 %} of Material, 18 % of Labor

TAMPA ELECTRIC COMPANY

COST PER LOT

HIGH DENSITY

UNDERGROUND MATERIAL & LABOR

ITEM	MATERIAL	LABOR ²	TOTAL
Service	\$ 112.06	\$ 69.82	\$ 181.88
Primary	\$ 69.05	\$ 32.18	\$ 101.23
Secondary	\$ 24.95	\$ 14.64	\$ 39.59
Transformers	\$ 137.83	\$ 18.08	\$ 155.91
Trenching			100
Pri. & Secondary		\$ 65.92	\$ 65.92
Services	-	\$ 123.78	\$ 123.78

Sub-Total	\$ 343.89	\$ 324.42	\$ 668.31
Stores Handling	\$ 34.39	-	\$ 34.39
Sub-Total	\$ 378.28	\$ 324.42	\$ 702.70
Engineering ³	-	\$ 42.45	\$ 42.45
TOTAL	\$ 378.28	\$ 366.87	\$ 745.15

^{1 - 10 %} of all material

^{2 -} Includes Administration, General & Transportation

^{3 - 0 %} of Material, 12 % of Labor