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700 Universe Boulevard
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ORIGINAL

July 7, 2000

RECEIVED-FPSC
00 JUL 10 PM 1:10
RECORDS AND REPORTING

VIA HAND DELIVERY

Blanca S. Bayó, Director
Division of Records and Reporting
Florida Public Service Commission
Betty Easley Conference Center
2540 Shumard Oak Boulevard
Room 110
Tallahassee, FL 32399-0850

**RE: Florida Power & Light Company's Request
For Approval of Underground Services to
Commercial/Industrial Customers**

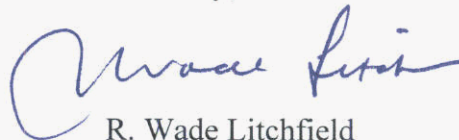
000826-E1

Dear Ms. Bayó:

I enclose herewith an original plus fifteen (15) copies of Florida Power & Light Company's Request for Approval of Underground Services to Commercial/Industrial Customers. Also enclosed is a copy of the Request in Word Perfect 6/7/8 on diskette.

If you have any questions please feel free to call me at the number listed above. Thank you for your consideration in this matter.

Sincerely,


R. Wade Litchfield

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Moz
FPSC-BUREAU OF RECORDS

DOCUMENT NUMBER-DATE

08309 JUL 10 8

FPSC-RECORDS/REPORTING

ORIGINAL

**BEFORE THE
FLORIDA PUBLIC SERVICE COMMISSION**

In re: Florida Power & Light Company's) Docket No.
Request for Approval of Underground)
Services to Commercial/Industrial Customers) Date Filed: 000826-E1

**FLORIDA POWER & LIGHT COMPANY'S
REQUEST FOR APPROVAL OF REVISIONS TO ITS GENERAL
RULES AND REGULATIONS REGARDING THE INSTALLATION
OF UNDERGROUND ELECTRIC DISTRIBUTION FACILITIES TO SERVE
SMALL COMMERCIAL/INDUSTRIAL CUSTOMERS**

NOW BEFORE THIS COMMISSION, through undersigned Counsel, comes Florida Power & Light Company ("FPL" or the "Company") and, pursuant to Rule 25-6.033, Florida Administrative Code, hereby petitions this Commission for approval of certain revisions to its General Rules and Regulations for the installation of underground electric distribution facilities to serve small commercial/industrial underground differential tariff. In support of its Request, FPL states as follows:

1. FPL is a public utility subject to the jurisdiction of the Florida Public Service Commission ("Commission") under Chapter 366 of the Florida Statutes. FPL's General Offices are located at 9250 West Flagler Street, Miami, FL 33174.
2. Any pleading, motion, notice, order or other document required to be served upon the petitioner or filed by any party to this proceeding should be served upon the following individuals:

DOCUMENT NUMBER-DATE
08309 JUL 108
FPSC-RECORDS/REPORTING

William G. Walker, III
Vice President
Florida Power & Light Company
215 South Monroe Street
Suite 810
Tallahassee, FL 32301-1859
(850) 224-7517
(850) 224-7197 (telecopier)

R. Wade Litchfield
Senior Attorney
Florida Power & Light Company
700 Universe Boulevard
Juno Beach, Florida 33408-0420
(561) 691-7101
(561) 691-7135 (telecopier)

3. Through its Order Number 93-1712-FOF-EI, dated November 29, 1993, in Docket No. 930959-EI the Commission approved FPL's request to establish a commercial/industrial underground differential tariff ("UCD Tariff"). The Commission found that the charges filed by FPL were reasonable. Those charges were derived from cost estimates of underground facilities and equivalent overhead designs. As noted by the Commission, the estimates were made using FPL's standard design and estimating practices and using the FPL system-wide unit costs for year-end 1992.

4. FPL hereby submits for Commission approval certain revisions to those 1992 cost estimates. Using its standard design and estimating practices, FPL has revised its estimates using FPL system-wide unit costs for year-end 1999. The proposed changes are reflected in Composite Exhibit A, which includes both a clean and "redline" version of the applicable tariff sheets, i.e., Sheets No. 6.400, 6.520 and 6.530.

5. As reflected in Composite Exhibit A, most of the UCD Tariff differential costs for which an applicant is responsible have decreased. These decreases are primarily attributable to the following changes in costs since 1993:

- An increase in the overhead labor rate of about 20%, compared to an increase in the underground labor rate of about 6%.
- An 18.85% reduction in the engineering overhead rate. A reduction in engineering overhead rate lowers the overall cost of underground facilities more than the cost of overhead facilities because it is being applied to a larger dollar base.

6. In addition, FPL is proposing certain additions to the UCD Tariff. These additions consist of:

- A charge for an underground feeder.
- A charge for a three phase radial to 150 KVA padmounted transformer.
- A charge for an intermediate size (30") handhole.

A tariff-based differential cost for these three installations will enable FPL to offer standard cost differentials in lieu of having to perform individual cost estimates in each instance. The design criteria, assumptions, and cost estimates that form the basis of the proposed changes in contribution costs and the new charges are included in the materials attached hereto as Composite Exhibit B.

7. As reflected in proposed Revised Tariff Sheet No. 6.530, all of the contribution adjustment credits have increased. Therefore, if the customer undertakes certain work associated with the installation, the contribution adjustment will be higher and the net cost borne by the customer will be lower. The computations that underlie the revised contribution adjustment in Section 13.2.13 of the UCD Tariff are attached hereto as Exhibit C.

WHEREFORE, for the above and foregoing reasons, Florida Power & Light Company respectfully requests that the Commission grant its request for approval of underground services to commercial/industrial customers.

Respectfully submitted,

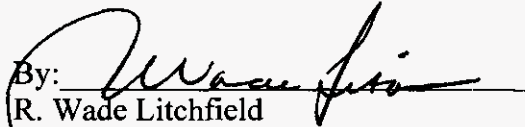
By: 
R. Wade Litchfield
Florida Authorized House Counsel
Attorney for
Florida Power & Light Company
700 Universe Boulevard
Juno Beach, Florida 33408-0420
(561) 691-7101

EXHIBIT A

**SUPPLEMENT TO GENERAL RULES AND REGULATIONS FOR
THE INSTALLATION OF UNDERGROUND ELECTRIC DISTRIBUTION FACILITIES
TO SERVE SMALL COMMERCIAL/INDUSTRIAL CUSTOMERS**

SECTION 13.1 DEFINITIONS

The following words and terms, when used in Section 13 shall have the meaning indicated:

APPLICANT - Any person, partnership, association, corporation, or governmental agency that applies for the installation of underground distribution facilities to serve the electrical requirements of a new commercial/industrial building.

BUILDING - Any structure designed for commercial/industrial application.

CABLE IN CONDUIT SYSTEM - Underground distribution system where all underground primary, secondary, service and street light conductors are installed in direct buried conduit. Other facilities associated with cable in conduit, such as transformers, may be above ground.

COMMISSION - The Florida Public Service Commission.

COMPANY - The Florida Power & Light Company. (FPL)

DISTRIBUTION SYSTEM - Electric service facilities consisting of primary and secondary conductors, service laterals, conduits, transformers, and necessary accessories and appurtenances for the furnishing of electric power at utilization voltage.

FEEDER MAIN - A three-phase primary installation, including switches, which serves as a source for primary laterals and loops through suitable overcurrent devices.

FINAL GRADE - The ultimate elevation of the ground, paved or unpaved, which will prevail in a tract of land.

LOOP - An Underground Primary Lateral having two sources of feed at the primary level.

OVERHEAD SYSTEM - Distribution system consisting of primary, secondary and service conductors and aerial transformers supported by poles.

POINT OF DELIVERY - The point where the Company's wires or apparatus are connected to those of the Customer. See Section 13.2.10.

PRIMARY LATERAL - That part of the electric distribution system whose function is to conduct electricity at the primary level from the feeder main to the transformers serving the secondary street mains. It usually consists of one, two or three conductors of insulated cable in conduit, together with necessary accessory equipment for supporting, terminating and disconnecting from the primary mains by a fusible element.

RADIAL - An Underground Primary Lateral having one source of feed at the primary level.

UNDERGROUND SERVICE FACILITIES - The entire length of underground service conductors and associated equipment from the Applicant's property line to the designated point of delivery.

Issued by: **P.J. Evanson, President**
Effective:

**SUPPLEMENT TO GENERAL RULES AND REGULATIONS FOR
THE INSTALLATION OF UNDERGROUND ELECTRIC DISTRIBUTION FACILITIES
TO SERVE SMALL COMMERCIAL/INDUSTRIAL CUSTOMERS**

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RADIAL - An Underground Primary Lateral having one source of feed at the primary level.

UNDERGROUND SERVICE FACILITIES - The entire length of underground service conductors and associated equipment from the Applicant's property line to the designated point of delivery.

Issued by: ~~S. E. Frank~~ P.J. Evanson, President

Effective: November 9, 1993

(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.

	<u>Applicant's Contribution</u>	
	<u>From Overhead Termination Point</u>	<u>From Existing Underground Termination Point</u>
1) Single phase radial	\$ 658.00	N/A
2) Two phase radial	\$ 1,223.00	N/A
3) Three phase radial (150 KVa)	\$ 1,627.00	N/A
4) Three phase radial (300 KVa)	\$ 0.00	N/A
5) Single phase loop	\$ 1,537.00	\$ 1,026.00
6) Two phase loop	\$ 2,673.00	\$ 1,917.00
7) Three phase loop	\$ 2,499.00	\$ 1,609.00

- 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
2) Large single phase	\$ 544.00
3) Small three phase	\$ 403.00
4) Large three phase	\$ 773.00

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

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

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

1) Single Phase - per box	\$ 912.00
2) Two Phase - per box	\$ 1,259.00
3) Three Phase - per box	\$ 1,383.00

- 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
2) Two Phase - per foot	\$ 3.37
3) Three Phase - per foot	\$ 3.85

(Continued on Sheet No. 6.530)

(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.

	<u>Applicant's Contribution</u>	
	<u>From Overhead Termination Point</u>	<u>From Existing Underground Termination Point</u>
1) Single phase radial	\$ 1,090.00 \$ 658.00	N/A
2) Two phase radial	\$ 2,083.00 \$ 1,223.00	N/A
3) Three phase radial (150 KV _a)	\$ 0.00 \$ 1,627.00	N/A
4) Three phase radial (300KV _a)	\$ 0.00	N/A
4) 5) Single phase loop	\$ 1,929.00 \$ 1,537.00	\$ 1,214.00 \$ 1,026.00
5) 6) Two phase loop	\$ 3,391.00 \$ 2,673.00	\$ 1,825.00 \$ 1,917.00
6) 7) Three phase loop	\$ 1,546.00 \$ 2,499.00	\$ 227.00 \$ 1,609.00

- 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	\$ 437.00 \$ 310.00
2) Large single phase	\$ 480.00 \$ 544.00
3) Small three phase	\$ 486.00 \$ 403.00
4) Large three phase	\$ 626.00 \$ 773.00

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

1) Handhole	
a. Small - per handhole	\$ 276.00 \$ 166.00
b. Intermediate - per handhole	\$ 205.00
b. c. Large - per handhole	\$ 1,191.00 \$ 564.00

2) Pad Mounted Secondary Junction Box - per box	\$ 1,552.00 \$ 1,281.00
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- d) Primary splice box including splices and cable pulling set-up.

1) Single Phase - per box	\$ 968.00 \$ 912.00
2) Two Phase - per box	\$ 1,294.00 \$ 1,259.00
3) Three Phase - per box	\$ 1,358.00 \$ 1,383.00

- 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	\$ 1.94 \$ 1.59
2) Two Phase - per foot	\$ 3.46 \$ 3.37
3) Three Phase - per foot	\$ 3.92 \$ 3.85

(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
2) Two Phase - per foot	\$ 7.84
3) Three Phase - per foot	\$ 9.27

- 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:

	<u>Applicant's Contribution</u>
Cost per foot of feeder trench within the commercial/industrial development (excluding switches)	\$ 10.60
Cost per switch package	\$14,466.00

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.

	<u>Credit to the Applicant's Contribution</u>
1) Credit per foot of primary trench	\$ 1.90
2) Credit per foot of secondary trench	\$ 1.80

- 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
2) Credit per foot of 4" conduit	\$.46

- 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
2) Credit per small handhole	\$ 34.00

- 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
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Issued by: P.J. Evanson, President
Effective:

(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	\$ 4.72	\$ 5.11
2) Two Phase - per foot	\$ 7.05	\$ 7.84
3) Three Phase - per foot	\$ 8.34	\$ 9.27

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:

	<u>Applicant's Contribution</u>
<u>Cost per foot of feeder trench within the commercial/industrial development (excluding switches)</u>	\$ 10.60
<u>Cost per switch package</u>	\$14,466.00

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.

	<u>Credit to the Applicant's Contribution</u>
1) Credit per foot of primary trench	\$ 1.80 \$ 1.90
2) Credit per foot of secondary trench	\$ 1.70 \$ 1.80

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	\$.31 \$.33
2) Credit per foot of 4" conduit	\$.44 \$.46

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	\$ 121.00 \$ 128.00
2) Credit per small handhole	\$ 32.00 \$ 34.00

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 \$ 20.00
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EXHIBIT B

2000 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

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

B. Secondary/Service Laterals

	<u>Small 1Ø</u>	<u>Large 1Ø</u>	<u>Small 3Ø</u>	<u>Large 3Ø</u>
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.

	<u>1Ø</u>	<u>2Ø</u>	<u>3Ø</u>
Trench lgth (radial)	150 feet	150 feet	150 feet
Trench lgth (loop)	300 feet	300 feet	300 feet
Trench cover	36 inches	36 inches	36 inches
Conductor size	#1/0A15kv XPE	2#1/0A15Kv XPE	3#1/0A15kv XPE
Conduit Size	1-2 inch	2-2 inch	1-4 inch
Riser Length	30 feet	30 feet	30 feet
Riser Size	2 inch guard	5 inch guard	5 inch guard
Transformer Size	50 KVA	50 & 37 KVA	300 KVA
Voltage	120/240 V	120/240 V	120/208 V
Manhours radial	18	25	25
Manhours loop	24	34	35

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

	<u>Small 1Ø</u>	<u>Large 1Ø</u>	<u>Small 3Ø</u>	<u>Large 3Ø</u>
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 inch handhole with one molded splice and one pull set-up and basket
- Two Phase** -48 inch handhole with two molded splices and two pull set-up and basket
- Three Phase** -48 inch 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 15KV XPE, 1-2 inch pvc, 36 inch trench, pull labor
- Two Phase** - 1200 feet 2#1/0A 15KV XPE, 2-2 inch pvc, 36 inch trench, pull labor
- Three Phase** - 1200 feet 3#1/0A 15KV 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 15kv XPE, 1-2 inch PVC, 36 inch trench, pull labor
- Two Phase**- 1200 feet 2#1/0A 15kv XPE, 2-2 inch PVC, 36 inch trench, pull labor
- Three Phase** -1200 feet 3#1/0A 15kv 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 1999. 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

FPL

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

2000

ITEM	OVERHEAD	UNDERGROUND	DIFFERENTIAL
LABOR	\$1,556.65	\$1,413.91	(\$142.74)
MATERIAL	\$1,583.15	\$2,383.87	\$800.72
TOTAL	\$3,139.80	\$3,797.78	\$657.98

EXHIBIT I

OVERHEAD MATERIAL AND LABOR COST PER TRANSFORMER BANK

SINGLE PHASE PRIMARY LATERAL POLE LINE

INCLUDING TRANSFORMER AND SERVICE

2000

ITEM	MATERIAL(1)	LABOR(3)	TOTAL
Service	\$57.87	\$108.48	\$166.35
Primary	\$186.05	\$327.61	\$513.66
Secondary	\$50.27	\$223.19	\$273.46
Poles	\$328.75	\$526.53	\$855.28
Transformers	\$636.57	\$155.90	\$792.47
Sub-Total	\$1,259.51	\$1,341.71	\$2,601.22
Stores Handling(2)	\$105.04	\$0.00	\$105.04
SubTotal	\$1,364.55	\$1,341.71	\$2,706.26
Engineering(4)	\$218.60	\$214.94	\$433.54
TOTAL	\$1,583.15	\$1,556.65	\$3,139.80

1 - Includes Sales Tax.

2 - 8.34% of All Material.

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

4 - 16.02% of All Material and Labor.

UNDERGROUND MATERIAL AND LABOR COST PER TRANSFORMER BANK

SINGLE PHASE RADIAL PAD MOUNTED TRANSFORMER

INCLUDING RISER AND PRIMARY LATERAL TRENCH

WITH CABLE-IN-CONDUIT

2000

ITEM	MATERIAL(1)	LABOR(3)	TOTAL
Service	\$0.00	\$0.00	\$0.00
Primary	\$609.73	\$842.33	\$1,452.06
Secondary	\$0.00	\$0.00	\$0.00
Transformers	\$1,286.81	\$85.57	\$1,372.38
Trenching	\$0.00	\$290.78	\$290.78
Sub-Total	\$1,896.54	\$1,218.68	\$3,115.22
Stores Handling(2)	\$158.17	\$0.00	\$158.17
SubTotal	\$2,054.71	\$1,218.68	\$3,273.39
Engineering(4)	\$329.16	\$195.23	\$524.39
TOTAL	\$2,383.87	\$1,413.91	\$3,797.78

1 - Includes Sales Tax.

2 - 8.34% of All Material.

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

4 - 16.02% of All Material and Labor.

EXHIBIT III

FPL

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

2000

ITEM	OVERHEAD	UNDERGROUND	DIFFERENTIAL
LABOR	\$2,282.24	\$2,077.63	(\$204.61)
MATERIAL	\$3,079.09	\$4,506.24	\$1,427.15
TOTAL	\$5,361.33	\$6,583.87	\$1,222.54

EXHIBIT IV

OVERHEAD MATERIAL AND LABOR COST PER TRANSFORMER BANK

TWO PHASE PRIMARY LATERAL POLE LINE

INCLUDING TRANSFORMER AND SERVICE

2000

ITEM	MATERIAL(1)	LABOR(3)	TOTAL
Service	\$200.79	\$172.81	\$373.60
Primary	\$355.41	\$691.56	\$1,046.97
Secondary	\$54.69	\$165.87	\$220.56
Poles	\$567.36	\$631.69	\$1,199.05
Transformers	\$1,271.38	\$305.18	\$1,576.56
Sub-Total	\$2,449.63	\$1,967.11	\$4,416.74
Stores Handling(2)	\$204.30	\$0.00	\$204.30
SubTotal	\$2,653.93	\$1,967.11	\$4,621.04
Engineering(4)	\$425.16	\$315.13	\$740.29
TOTAL	\$3,079.09	\$2,282.24	\$5,361.33

1 - Includes Sales Tax.

2 - 8.34% of All Material.

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

4 - 16.02% of All Material and Labor.

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

2000

ITEM	MATERIAL(1)	LABOR(3)	TOTAL
Service	\$0.00	\$0.00	\$0.00
Primary	\$1,205.55	\$1,363.14	\$2,568.69
Secondary	\$0.00	\$0.00	\$0.00
Transformers	\$2,379.48	\$136.83	\$2,516.31
Trenching	\$0.00	\$290.78	\$290.78
Sub-Total	\$3,585.03	\$1,790.75	\$5,375.78
Stores Handling(2)	\$298.99	\$0.00	\$298.99
SubTotal	\$3,884.02	\$1,790.75	\$5,674.77
Engineering(4)	\$622.22	\$286.88	\$909.10
TOTAL	\$4,506.24	\$2,077.63	\$6,583.87

1 - Includes Sales Tax.

2 - 8.34% of All Material.

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

4 - 16.02% of All Material and Labor.

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****2000**

ITEM	OVERHEAD	UNDERGROUND	DIFFERENTIAL
LABOR	\$3,209.50	\$2,088.20	(\$1,121.30)
MATERIAL	\$6,825.90	\$7,542.68	\$716.78
TOTAL	\$10,035.40	\$9,630.88	(\$404.52)

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

2000

ITEM	OVERHEAD	UNDERGROUND	DIFFERENTIAL
LABOR	\$3,129.49	\$2,116.25	(\$1,013.24)
MATERIAL	\$4,389.56	\$7,029.77	\$2,640.21
TOTAL	\$7,519.05	\$9,146.02	\$1,626.97

EXHIBIT VII (B)

OVERHEAD MATERIAL AND LABOR COST PER TRANSFORMER BANK

THREE PHASE PRIMARY LATERAL POLE LINE

INCLUDING TRANSFORMER AND SERVICE (300 KVA)

2000

ITEM	MATERIAL(1)	LABOR(3)	TOTAL
Service	\$538.36	\$283.85	\$822.21
Primary	\$525.67	\$1,228.39	\$1,754.06
Secondary	\$60.00	\$145.88	\$205.88
Poles	\$869.88	\$653.75	\$1,523.63
Transformers	\$3,436.57	\$454.46	\$3,891.03
Sub-Total	\$5,430.48	\$2,766.33	\$8,196.81
Stores Handling(2)	\$452.90	\$0.00	\$452.90
SubTotal	\$5,883.38	\$2,766.33	\$8,649.71
Engineering(4)	\$942.52	\$443.17	\$1,385.69
TOTAL	\$6,825.90	\$3,209.50	\$10,035.40

1 - Includes Sales Tax.

2 - 8.34% of All Material.

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

4 - 16.02% of All Material and Labor.

OVERHEAD MATERIAL AND LABOR COST PER TRANSFORMER BANK

THREE PHASE PRIMARY LATERAL POLE LINE

INCLUDING TRANSFORMER AND SERVICE (150 KVA)

2000

ITEM	MATERIAL(1)	LABOR(3)	TOTAL
Service	\$217.53	\$199.28	\$416.81
Primary	\$525.61	\$1,228.39	\$1,754.00
Secondary	\$59.93	\$161.49	\$221.42
Poles	\$778.67	\$653.75	\$1,432.42
Transformers	\$1,910.46	\$454.46	\$2,364.92
Sub-Total	\$3,492.20	\$2,697.37	\$6,189.57
Stores Handling(2)	\$291.25	\$0.00	\$291.25
SubTotal	\$3,783.45	\$2,697.37	\$6,480.82
Engineering(4)	\$606.11	\$432.12	\$1,038.23
TOTAL	\$4,389.56	\$3,129.49	\$7,519.05

1 - Includes Sales Tax.

2 - 8.34% of All Material.

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

4 - 16.02% of All Material and Labor.

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

2000

ITEM	MATERIAL(1)	LABOR(3)	TOTAL
Service	\$0.00	\$0.00	\$0.00
Primary	\$1,660.74	\$1,415.72	\$3,076.46
Secondary	\$0.00	\$0.00	\$0.00
Transformers	\$4,339.99	\$93.36	\$4,433.35
Trenching	\$0.00	\$290.78	\$290.78
Sub-Total	\$6,000.73	\$1,799.86	\$7,800.59
Stores Handling(2)	\$500.46	\$0.00	\$500.46
SubTotal	\$6,501.19	\$1,799.86	\$8,301.05
Engineering(4)	\$1,041.49	\$288.34	\$1,329.83
TOTAL	\$7,542.68	\$2,088.20	\$9,630.88

1 - Includes Sales Tax.

2 - 8.34% of All Material.

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

4 - 16.02% of All Material and Labor.

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

2000

ITEM	MATERIAL(1)	LABOR(3)	TOTAL
Service	\$0.00	\$0.00	\$0.00
Primary	\$1,660.92	\$1,439.90	\$3,100.82
Secondary	\$0.00	\$0.00	\$0.00
Transformers	\$3,931.75	\$93.36	\$4,025.11
Trenching	\$0.00	\$290.78	\$290.78
Sub-Total	\$5,592.67	\$1,824.04	\$7,416.71
Stores Handling(2)	\$466.43	\$0.00	\$466.43
SubTotal	\$6,059.10	\$1,824.04	\$7,883.14
Engineering(4)	\$970.67	\$292.21	\$1,262.88
TOTAL	\$7,029.77	\$2,116.25	\$9,146.02

1 - Includes Sales Tax.

2 - 8.34% of All Material.

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

4 - 16.02% of All Material and Labor.

EXHIBIT IX (B)

FPL

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

2000

ITEM	OVERHEAD	UNDERGROUND	DIFFERENTIAL
LABOR	\$1,556.65	\$1,959.50	\$402.85
MATERIAL	\$1,583.15	\$2,717.04	\$1,133.89
TOTAL	\$3,139.80	\$4,676.54	\$1,536.74

EXHIBIT X

OVERHEAD MATERIAL AND LABOR COST PER TRANSFORMER BANK

SINGLE PHASE PRIMARY LATERAL POLE LINE

INCLUDING TRANSFORMER AND SERVICE

2000

ITEM	MATERIAL(1)	LABOR(3)	TOTAL
Service	\$57.87	\$108.48	\$166.35
Primary	\$186.05	\$327.61	\$513.66
Secondary	\$50.27	\$223.19	\$273.46
Poles	\$328.75	\$526.53	\$855.28
Transformers	\$636.57	\$155.90	\$792.47
Sub-Total	\$1,259.51	\$1,341.71	\$2,601.22
Stores Handling(2)	\$105.04	\$0.00	\$105.04
SubTotal	\$1,364.55	\$1,341.71	\$2,706.26
Engineering(4)	\$218.60	\$214.94	\$433.54
TOTAL	\$1,583.15	\$1,556.65	\$3,139.80

1 - Includes Sales Tax.

2 - 8.34% of All Material.

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

4 - 16.02% of All Material and Labor.

UNDERGROUND MATERIAL AND LABOR COST PER TRANSFORMER BANK

SINGLE PHASE LOOP PAD MOUNTED TRANSFORMER

INCLUDING RISER AND PRIMARY LATERAL TRENCH

WITH CABLE-IN-CONDUIT

2000

ITEM	MATERIAL(1)	LABOR(3)	TOTAL
Service	\$0.00	\$0.00	\$0.00
Primary	\$869.81	\$1,307.63	\$2,177.44
Secondary	\$0.00	\$0.00	\$0.00
Transformers	\$1,291.78	\$90.52	\$1,382.30
Trenching	\$0.00	\$290.78	\$290.78
Sub-Total	\$2,161.59	\$1,688.93	\$3,850.52
Stores Handling(2)	\$180.28	\$0.00	\$180.28
SubTotal	\$2,341.87	\$1,688.93	\$4,030.80
Engineering(4)	\$375.17	\$270.57	\$645.74
TOTAL	\$2,717.04	\$1,959.50	\$4,676.54

1 - Includes Sales Tax.

2 - 8.34% of All Material.

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

4 - 16.02% of All Material and Labor.

FPL

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

2000

ITEM	OVERHEAD	UNDERGROUND	DIFFERENTIAL
LABOR	\$2,282.24	\$2,809.47	\$527.23
MATERIAL	\$3,079.09	\$5,224.40	\$2,145.31
TOTAL	\$5,361.33	\$8,033.87	\$2,672.54

OVERHEAD MATERIAL AND LABOR COST PER TRANSFORMER BANK

TWO PHASE PRIMARY LATERAL POLE LINE

INCLUDING TRANSFORMER AND SERVICE

2000

ITEM	MATERIAL(1)	LABOR(3)	TOTAL
Service	\$200.79	\$172.81	\$373.60
Primary	\$355.41	\$691.56	\$1,046.97
Secondary	\$54.69	\$165.87	\$220.56
Poles	\$567.36	\$631.69	\$1,199.05
Transformers	\$1,271.38	\$305.18	\$1,576.56
Sub-Total	\$2,449.63	\$1,967.11	\$4,416.74
Stores Handling(2)	\$204.30	\$0.00	\$204.30
SubTotal	\$2,653.93	\$1,967.11	\$4,621.04
Engineering(4)	\$425.16	\$315.13	\$740.29
TOTAL	\$3,079.09	\$2,282.24	\$5,361.33

1 - Includes Sales Tax.

2 - 8.34% of All Material.

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

4 - 16.02% of All Material and Labor.

UNDERGROUND MATERIAL AND LABOR COST PER TRANSFORMER BANK

TWO PHASE LOOP PAD MOUNTED TRANSFORMER

INCLUDING RISER AND PRIMARY LATERAL TRENCH

WITH CABLE-IN-CONDUIT

2000

ITEM	MATERIAL(1)	LABOR(3)	TOTAL
Service	\$0.00	\$0.00	\$0.00
Primary	\$1,776.90	\$1,993.93	\$3,770.83
Secondary	\$0.00	\$0.00	\$0.00
Transformers	\$2,379.48	\$136.83	\$2,516.31
Trenching	\$0.00	\$290.78	\$290.78
Sub-Total	\$4,156.38	\$2,421.54	\$6,577.92
Stores Handling(2)	\$346.64	\$0.00	\$346.64
SubTotal	\$4,503.02	\$2,421.54	\$6,924.56
Engineering(4)	\$721.38	\$387.93	\$1,109.31
TOTAL	\$5,224.40	\$2,809.47	\$8,033.87

1 - Includes Sales Tax.

2 - 8.34% of All Material.

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

4 - 16.02% of All Material and Labor.

FPL

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

2000

ITEM	OVERHEAD	UNDERGROUND	DIFFERENTIAL
LABOR	\$3,209.50	\$2,885.65	(\$323.85)
MATERIAL	\$6,825.90	\$9,648.92	\$2,823.02
TOTAL	\$10,035.40	\$12,534.57	\$2,499.17

EXHIBIT XVI

OVERHEAD MATERIAL AND LABOR COST PER TRANSFORMER BANK

THREE PHASE PRIMARY LATERAL POLE LINE

INCLUDING TRANSFORMER AND SERVICE

2000

ITEM	MATERIAL(1)	LABOR(3)	TOTAL
Service	\$538.36	\$283.85	\$822.21
Primary	\$525.67	\$1,228.39	\$1,754.06
Secondary	\$60.00	\$145.88	\$205.88
Poles	\$869.88	\$653.75	\$1,523.63
Transformers	\$3,436.57	\$454.46	\$3,891.03
Sub-Total	\$5,430.48	\$2,766.33	\$8,196.81
Stores Handling(2)	\$452.90	\$0.00	\$452.90
SubTotal	\$5,883.38	\$2,766.33	\$8,649.71
Engineering(4)	\$942.52	\$443.17	\$1,385.69
TOTAL	\$6,825.90	\$3,209.50	\$10,035.40

1 - Includes Sales Tax.

2 - 8.34% of All Material.

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

4 - 16.02% of All Material and Labor.

UNDERGROUND MATERIAL AND LABOR COST PER TRANSFORMER BANK

THREE PHASE LOOP PAD MOUNTED TRANSFORMER

INCLUDING RISER AND PRIMARY LATERAL TRENCH

WITH CABLE-IN-CONDUIT

2000

ITEM	MATERIAL(1)	LABOR(3)	TOTAL
Service	\$0.00	\$0.00	\$0.00
Primary	\$2,534.58	\$2,096.70	\$4,631.28
Secondary	\$0.00	\$0.00	\$0.00
Transformers	\$5,141.81	\$99.72	\$5,241.53
Trenching	\$0.00	\$290.78	\$290.78
Sub-Total	\$7,676.39	\$2,487.20	\$10,163.59
Stores Handling(2)	\$640.21	\$0.00	\$640.21
SubTotal	\$8,316.60	\$2,487.20	\$10,803.80
Engineering(4)	\$1,332.32	\$398.45	\$1,730.77
TOTAL	\$9,648.92	\$2,885.65	\$12,534.57

1 - Includes Sales Tax.

2 - 8.34% of All Material.

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

4 - 16.02% of All Material and Labor.

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****2000**

ITEM	OVERHEAD	UNDERGROUND	DIFFERENTIAL
LABOR	\$1,556.65	\$1,591.67	\$35.02
MATERIAL	\$1,583.15	\$2,574.01	\$990.86
TOTAL	\$3,139.80	\$4,165.68	\$1,025.88

OVERHEAD MATERIAL AND LABOR COST PER TRANSFORMER BANK

SINGLE PHASE PRIMARY LATERAL POLE LINE

INCLUDING TRANSFORMER AND SERVICE

2000

ITEM	MATERIAL(1)	LABOR(3)	TOTAL
Service	\$57.87	\$108.48	\$166.35
Primary	\$186.05	\$327.61	\$513.66
Secondary	\$50.27	\$223.19	\$273.46
Poles	\$328.75	\$526.53	\$855.28
Transformers	\$636.57	\$155.90	\$792.47
Sub-Total	\$1,259.51	\$1,341.71	\$2,601.22
Stores Handling(2)	\$105.04	\$0.00	\$105.04
SubTotal	\$1,364.55	\$1,341.71	\$2,706.26
Engineering(4)	\$218.60	\$214.94	\$433.54
TOTAL	\$1,583.15	\$1,556.65	\$3,139.80

1 - Includes Sales Tax.

2 - 8.34% of All Material.

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

4 - 16.02% of All Material and Labor.

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

2000

ITEM	MATERIAL(1)	LABOR(3)	TOTAL
Service	\$0.00	\$0.00	\$0.00
Primary	\$756.02	\$990.59	\$1,746.61
Secondary	\$0.00	\$0.00	\$0.00
Transformers	\$1,291.78	\$90.52	\$1,382.30
Trenching	\$0.00	\$290.78	\$290.78
Sub-Total	\$2,047.80	\$1,371.89	\$3,419.69
Stores Handling(2)	\$170.79	\$0.00	\$170.79
SubTotal	\$2,218.59	\$1,371.89	\$3,590.48
Engineering(4)	\$355.42	\$219.78	\$575.20
TOTAL	\$2,574.01	\$1,591.67	\$4,165.68

1 - Includes Sales Tax.

2 - 8.34% of All Material.

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

4 - 16.02% of All Material and Labor.

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****2000**

ITEM	OVERHEAD	UNDERGROUND	DIFFERENTIAL
LABOR	\$2,282.24	\$2,305.05	\$22.81
MATERIAL	\$3,079.09	\$4,973.57	\$1,894.48
TOTAL	\$5,361.33	\$7,278.62	\$1,917.29

OVERHEAD MATERIAL AND LABOR COST PER TRANSFORMER BANK

TWO PHASE PRIMARY LATERAL POLE LINE

INCLUDING TRANSFORMER AND SERVICE

2000

ITEM	MATERIAL(1)	LABOR(3)	TOTAL
Service	\$200.79	\$172.81	\$373.60
Primary	\$355.41	\$691.56	\$1,046.97
Secondary	\$54.69	\$165.87	\$220.56
Poles	\$567.36	\$631.69	\$1,199.05
Transformers	\$1,271.38	\$305.18	\$1,576.56
Sub-Total	\$2,449.63	\$1,967.11	\$4,416.74
Stores Handling(2)	\$204.30	\$0.00	\$204.30
SubTotal	\$2,653.93	\$1,967.11	\$4,621.04
Engineering(4)	\$425.16	\$315.13	\$740.29
TOTAL	\$3,079.09	\$2,282.24	\$5,361.33

1 - Includes Sales Tax.

2 - 8.34% of All Material.

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

4 - 16.02% of All Material and Labor.

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

2000

ITEM	MATERIAL(1)	LABOR(3)	TOTAL
Service	\$0.00	\$0.00	\$0.00
Primary	\$1,578.03	\$1,559.16	\$3,137.19
Secondary	\$0.00	\$0.00	\$0.00
Transformers	\$2,378.79	\$136.83	\$2,515.62
Trenching	\$0.00	\$290.78	\$290.78
Sub-Total	\$3,956.82	\$1,986.77	\$5,943.59
Stores Handling(2)	\$330.00	\$0.00	\$330.00
SubTotal	\$4,286.82	\$1,986.77	\$6,273.59
Engineering(4)	\$686.75	\$318.28	\$1,005.03
TOTAL	\$4,973.57	\$2,305.05	\$7,278.62

1 - Includes Sales Tax.

2 - 8.34% of All Material.

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

4 - 16.02% of All Material and Labor.

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****2000**

ITEM	OVERHEAD	UNDERGROUND	DIFFERENTIAL
LABOR	\$3,209.50	\$2,289.88	(\$919.62)
MATERIAL	\$6,825.90	\$9,354.37	\$2,528.47
TOTAL	\$10,035.40	\$11,644.25	\$1,608.85

OVERHEAD MATERIAL AND LABOR COST PER TRANSFORMER BANK

THREE PHASE PRIMARY LATERAL POLE LINE

INCLUDING TRANSFORMER AND SERVICE

2000

ITEM	MATERIAL(1)	LABOR(3)	TOTAL
Service	\$538.36	\$283.85	\$822.21
Primary	\$525.67	\$1,228.39	\$1,754.06
Secondary	\$60.00	\$145.88	\$205.88
Poles	\$869.88	\$653.75	\$1,523.63
Transformers	\$3,436.57	\$454.46	\$3,891.03
Sub-Total	\$5,430.48	\$2,766.33	\$8,196.81
Stores Handling(2)	\$452.90	\$0.00	\$452.90
SubTotal	\$5,883.38	\$2,766.33	\$8,649.71
Engineering(4)	\$942.52	\$443.17	\$1,385.69
TOTAL	\$6,825.90	\$3,209.50	\$10,035.40

1 - Includes Sales Tax.

2 - 8.34% of All Material.

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

4 - 16.02% of All Material and Labor.

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

2000

ITEM	MATERIAL(1)	LABOR(3)	TOTAL
Service	\$0.00	\$0.00	\$0.00
Primary	\$2,300.93	\$1,583.19	\$3,884.12
Secondary	\$0.00	\$0.00	\$0.00
Transformers	\$5,141.12	\$99.72	\$5,240.84
Trenching	\$0.00	\$290.78	\$290.78
Sub-Total	\$7,442.05	\$1,973.69	\$9,415.74
Stores Handling(2)	\$620.67	\$0.00	\$620.67
SubTotal	\$8,062.72	\$1,973.69	\$10,036.41
Engineering(4)	\$1,291.65	\$316.19	\$1,607.84
TOTAL	\$9,354.37	\$2,289.88	\$11,644.25

1 - Includes Sales Tax.

2 - 8.34% of All Material.

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

4 - 16.02% of All Material and Labor.

EXHIBIT XXVII

OVERHEAD VS. UNDERGROUND

SUMMARY SHEET

COST PER RISER -

SMALL SINGLE PHASE RISER

2000

ITEM	OVERHEAD	UNDERGROUND	DIFFERENTIAL
LABOR	\$94.71	\$283.48	\$188.77
MATERIAL	\$48.82	\$169.66	\$120.84
TOTAL	\$143.53	\$453.14	\$309.61

OVERHEAD MATERIAL AND LABOR COST PER SERVICE

SINGLE PHASE SMALL SERVICE

2000

ITEM	MATERIAL(1)	LABOR(3)	TOTAL
Service	\$38.84	\$81.63	\$120.47
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	\$38.84	\$81.63	\$120.47
Stores Handling(2)	\$3.24	\$0.00	\$3.24
SubTotal	\$42.08	\$81.63	\$123.71
Engineering(4)	\$6.74	\$13.08	\$19.82
TOTAL	\$48.82	\$94.71	\$143.53

1 - Includes Sales Tax.

2 - 8.34% of All Material.

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

4 - 16.02% of All Material and Labor.

UNDERGROUND MATERIAL AND LABOR COST PER RISER

SMALL SINGLE PHASE RISER

2000

ITEM	MATERIAL(1)	LABOR(3)	TOTAL
Service	\$88.15	\$244.34	\$332.49
Primary	\$0.00	\$0.00	\$0.00
Secondary	\$46.82	\$0.00	\$46.82
Transformers	\$0.00	\$0.00	\$0.00
Trenching	\$0.00	\$0.00	\$0.00
Sub-Total	\$134.97	\$244.34	\$379.31
Stores Handling(2)	\$11.26	\$0.00	\$11.26
SubTotal	\$146.23	\$244.34	\$390.57
Engineering(4)	\$23.43	\$39.14	\$62.57
TOTAL	\$169.66	\$283.48	\$453.14

1 - Includes Sales Tax.

2 - 8.34% of All Material.

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

4 - 16.02% of All Material and Labor.

EXHIBIT XXX

FPL

OVERHEAD VS. UNDERGROUND

SUMMARY SHEET

COST PER RISER -

LARGE SINGLE PHASE RISER

2000

ITEM	OVERHEAD	UNDERGROUND	DIFFERENTIAL
LABOR	\$185.31	\$333.53	\$148.22
MATERIAL	\$361.12	\$756.84	\$395.72
TOTAL	\$546.43	\$1,090.37	\$543.94

EXHIBIT XXXI

OVERHEAD MATERIAL AND LABOR COST PER SERVICE

SINGLE PHASE LARGE SERVICE

2000

ITEM	MATERIAL(1)	LABOR(3)	TOTAL
Service	\$287.30	\$172.81	\$460.11
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	\$287.30	\$172.81	\$460.11
Stores Handling(2)	\$23.96	\$0.00	\$23.96
SubTotal	\$311.26	\$172.81	\$484.07
Engineering(4)	\$49.86	\$27.68	\$77.54
TOTAL	\$361.12	\$200.49	\$561.61

1 - Includes Sales Tax.

2 - 8.34% of All Material.

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

4 - 16.02% of All Material and Labor.

UNDERGROUND MATERIAL AND LABOR COST PER RISER

LARGE SINGLE PHASE RISER

2000

ITEM	MATERIAL(1)	LABOR(3)	TOTAL
Service	\$368.64	\$287.48	\$656.12
Primary	\$0.00	\$0.00	\$0.00
Secondary	\$233.48	\$0.00	\$233.48
Transformers	\$0.00	\$0.00	\$0.00
Trenching	\$0.00	\$0.00	\$0.00
Sub-Total	\$602.12	\$287.48	\$889.60
Stores Handling(2)	\$50.22	\$0.00	\$50.22
SubTotal	\$652.34	\$287.48	\$939.82
Engineering(4)	\$104.50	\$46.05	\$150.55
TOTAL	\$756.84	\$333.53	\$1,090.37

1 - Includes Sales Tax.

2 - 8.34% of All Material.

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

4 - 16.02% of All Material and Labor.

FPL

OVERHEAD VS. UNDERGROUND

SUMMARY SHEET

COST PER RISER -

SMALL THREE PHASE RISER

2000

ITEM	OVERHEAD	UNDERGROUND	DIFFERENTIAL
LABOR	\$117.73	\$333.52	\$215.79
MATERIAL	\$70.55	\$257.69	\$187.14
TOTAL	\$188.28	\$591.21	\$402.93

EXHIBIT XXXIV

OVERHEAD MATERIAL AND LABOR COST PER SERVICE

THREE PHASE SMALL SERVICE

2000

ITEM	MATERIAL(1)	LABOR(3)	TOTAL
Service	\$56.13	\$101.47	\$157.60
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	\$56.13	\$101.47	\$157.60
Stores Handling(2)	\$4.68	\$0.00	\$4.68
SubTotal	\$60.81	\$101.47	\$162.28
Engineering(4)	\$9.74	\$16.26	\$26.00
TOTAL	\$70.55	\$117.73	\$188.28

1 - Includes Sales Tax.

2 - 8.34% of All Material.

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

4 - 16.02% of All Material and Labor.

UNDERGROUND MATERIAL AND LABOR COST PER RISER

SMALL THREE PHASE RISER

2000

ITEM	MATERIAL(1)	LABOR(3)	TOTAL
Service	\$142.51	\$287.47	\$429.98
Primary	\$0.00	\$0.00	\$0.00
Secondary	\$62.50	\$0.00	\$62.50
Transformers	\$0.00	\$0.00	\$0.00
Trenching	\$0.00	\$0.00	\$0.00
Sub-Total	\$205.01	\$287.47	\$492.48
Stores Handling(2)	\$17.10	\$0.00	\$17.10
SubTotal	\$222.11	\$287.47	\$509.58
Engineering(4)	\$35.58	\$46.05	\$81.63
TOTAL	\$257.69	\$333.52	\$591.21

1 - Includes Sales Tax.

2 - 8.34% of All Material.

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

4 - 16.02% of All Material and Labor.

FPL

OVERHEAD VS. UNDERGROUND

SUMMARY SHEET

COST PER RISER -

LARGE THREE PHASE RISER

2000

ITEM	OVERHEAD	UNDERGROUND	DIFFERENTIAL
LABOR	\$200.49	\$370.85	\$170.36
MATERIAL	\$361.12	\$963.41	\$602.29
TOTAL	\$561.61	\$1,334.26	\$772.65

EXHIBIT XXXVII

OVERHEAD MATERIAL AND LABOR COST PER SERVICE

THREE PHASE LARGE SERVICE

2000

ITEM	MATERIAL(1)	LABOR(3)	TOTAL
Service	\$287.30	\$172.81	\$460.11
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	\$287.30	\$172.81	\$460.11
Stores Handling(2)	\$23.96	\$0.00	\$23.96
SubTotal	\$311.26	\$172.81	\$484.07
Engineering(4)	\$49.86	\$27.68	\$77.54
TOTAL	\$361.12	\$200.49	\$561.61

1 - Includes Sales Tax.

2 - 8.34% of All Material.

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

4 - 16.02% of All Material and Labor.

UNDERGROUND MATERIAL AND LABOR COST PER RISER

LARGE THREE PHASE RISER

2000

ITEM	MATERIAL(1)	LABOR(3)	TOTAL
Service	\$455.20	\$319.64	\$774.84
Primary	\$0.00	\$0.00	\$0.00
Secondary	\$311.26	\$0.00	\$311.26
Transformers	\$0.00	\$0.00	\$0.00
Trenching	\$0.00	\$0.00	\$0.00
Sub-Total	\$766.46	\$319.64	\$1,086.10
Stores Handling(2)	\$63.92	\$0.00	\$63.92
SubTotal	\$830.38	\$319.64	\$1,150.02
Engineering(4)	\$133.03	\$51.21	\$184.24
TOTAL	\$963.41	\$370.85	\$1,334.26

1 - Includes Sales Tax.

2 - 8.34% of All Material.

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

4 - 16.02% of All Material and Labor.

UNDERGROUND MATERIAL AND LABOR COST PER RISER

SMALL HANDHOLE

2000

ITEM	MATERIAL(1)	LABOR(3)	TOTAL
Service	\$0.00	\$24.96	\$24.96
Primary	\$0.00	\$0.00	\$0.00
Secondary	\$75.98	\$36.07	\$112.05
Transformers	\$0.00	\$0.00	\$0.00
Trenching	\$0.00	\$0.00	\$0.00
Sub-Total	\$75.98	\$61.03	\$137.01
Stores Handling(2)	\$6.34	\$0.00	\$6.34
SubTotal	\$82.32	\$61.03	\$143.35
Engineering(4)	\$13.19	\$9.78	\$22.97
TOTAL	\$95.51	\$70.81	\$166.32

1 - Includes Sales Tax.

2 - 8.34% of All Material.

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

4 - 16.02% of All Material and Labor.

UNDERGROUND MATERIAL AND LABOR COST PER RISER

INTERMEDIATE HANDHOLE

2000

ITEM	MATERIAL(1)	LABOR(3)	TOTAL
Service	\$0.00	\$0.00	\$0.00
Primary	\$0.00	\$0.00	\$0.00
Secondary	\$129.78	\$36.07	\$165.85
Transformers	\$0.00	\$0.00	\$0.00
Trenching	\$0.00	\$0.00	\$0.00
Sub-Total	\$129.78	\$36.07	\$165.85
Stores Handling(2)	\$10.82	\$0.00	\$10.82
SubTotal	\$140.60	\$36.07	\$176.67
Engineering(4)	\$22.52	\$5.78	\$28.30
TOTAL	\$163.12	\$41.85	\$204.97

1 - Includes Sales Tax.

2 - 8.34% of All Material.

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

4 - 16.02% of All Material and Labor.

EXHIBIT XLI (A)

UNDERGROUND MATERIAL AND LABOR COST PER RISER

LARGE HANDHOLE

2000

ITEM	MATERIAL(1)	LABOR(3)	TOTAL
Service	\$0.00	\$0.00	\$0.00
Primary	\$0.00	\$0.00	\$0.00
Secondary	\$321.84	\$137.19	\$459.03
Transformers	\$0.00	\$0.00	\$0.00
Trenching	\$0.00	\$0.00	\$0.00
Sub-Total	\$321.84	\$137.19	\$459.03
Stores Handling(2)	\$26.84	\$0.00	\$26.84
SubTotal	\$348.68	\$137.19	\$485.87
Engineering(4)	\$55.86	\$21.98	\$77.84
TOTAL	\$404.54	\$159.17	\$563.71

1 - Includes Sales Tax.

2 - 8.34% of All Material.

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

4 - 16.02% of All Material and Labor.

EXHIBIT XLI (B)

UNDERGROUND MATERIAL AND LABOR COST PER RISER

PADMOUNTED SECONDARY JUNCTION BOX

2000

ITEM	MATERIAL(1)	LABOR(3)	TOTAL
Service	\$0.00	\$0.00	\$0.00
Primary	\$0.00	\$0.00	\$0.00
Secondary	\$827.13	\$207.93	\$1,035.06
Transformers	\$0.00	\$0.00	\$0.00
Trenching	\$0.00	\$0.00	\$0.00
Sub-Total	\$827.13	\$207.93	\$1,035.06
Stores Handling(2)	\$68.98	\$0.00	\$68.98
SubTotal	\$896.11	\$207.93	\$1,104.04
Engineering(4)	\$143.56	\$33.31	\$176.87
TOTAL	\$1,039.67	\$241.24	\$1,280.91

1 - Includes Sales Tax.

2 - 8.84% of All Material.

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

4 - 16.02% of All Material and Labor.

UNDERGROUND MATERIAL AND LABOR COST PER HANDHOLE

SINGLE PHASE PRIMARY 48" SPLICE BOX

WITH SPLICES AND PULL LABOR

2000

ITEM	MATERIAL(1)	LABOR(3)	TOTAL
Service	\$0.00	\$0.00	\$0.00
Primary	\$376.83	\$377.63	\$754.46
Secondary	\$0.00	\$0.00	\$0.00
Transformers	\$0.00	\$0.00	\$0.00
Trenching	\$0.00	\$0.00	\$0.00
Sub-Total	\$376.83	\$377.63	\$754.46
Stores Handling(2)	\$31.43	\$0.00	\$31.43
SubTotal	\$408.26	\$377.63	\$785.89
Engineering(4)	\$65.40	\$60.50	\$125.90
TOTAL	\$473.66	\$438.13	\$911.79

1 - Includes Sales Tax.

2 - 8.34% of All Material.

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

4 - 16.02% of All Material and Labor.

UNDERGROUND MATERIAL AND LABOR COST PER HANDHOLE

TWO PHASE PRIMARY 48" SPLICE BOX

WITH SPLICES AND PULL LABOR

2000

ITEM	MATERIAL(1)	LABOR(3)	TOTAL
Service	\$0.00	\$0.00	\$0.00
Primary	\$431.83	\$618.06	\$1,049.89
Secondary	\$0.00	\$0.00	\$0.00
Transformers	\$0.00	\$0.00	\$0.00
Trenching	\$0.00	\$0.00	\$0.00
Sub-Total	\$431.83	\$618.06	\$1,049.89
Stores Handling(2)	\$36.01	\$0.00	\$36.01
SubTotal	\$467.84	\$618.06	\$1,085.90
Engineering(4)	\$74.95	\$99.01	\$173.96
TOTAL	\$542.79	\$717.07	\$1,259.86

1 - Includes Sales Tax.

2 - 8.34% of All Material.

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

4 - 16.02% of All Material and Labor.

UNDERGROUND MATERIAL AND LABOR COST PER HANDHOLE

THREE PHASE PRIMARY 48" SPLICE BOX

WITH SPLICES AND PULL LABOR

2000

ITEM	MATERIAL(1)	LABOR(3)	TOTAL
Service	\$0.00	\$0.00	\$0.00
Primary	\$497.06	\$653.42	\$1,150.48
Secondary	\$0.00	\$0.00	\$0.00
Transformers	\$0.00	\$0.00	\$0.00
Trenching	\$0.00	\$0.00	\$0.00
Sub-Total	\$497.06	\$653.42	\$1,150.48
Stores Handling(2)	\$41.45	\$0.00	\$41.45
SubTotal	\$538.51	\$653.42	\$1,191.93
Engineering(4)	\$86.27	\$104.68	\$190.95
TOTAL	\$624.78	\$758.10	\$1,382.88

1 - Includes Sales Tax.

2 - 8.34% of All Material.

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

4 - 16.02% of All Material and Labor.

EXHIBIT XLV

FPL

OVERHEAD VS. UNDERGROUND

SUMMARY SHEET

COST PER FOOT -

SINGLE PHASE PRIMARY LATERAL TRENCH

WITH CABLE-IN-CONDUIT

2000

ITEM	OVERHEAD	UNDERGROUND	DIFFERENTIAL
LABOR	\$2,499.91	\$3,642.76	\$1,142.85
MATERIAL	\$1,729.27	\$2,487.03	\$757.76
TOTAL	\$4,229.18	\$6,129.79	\$1,900.61
PER FOOT TOTAL	\$3.52	\$5.11	\$1.59

EXHIBIT XLVI

OVERHEAD MATERIAL AND LABOR COST PER FOOT

SINGLE PHASE PRIMARY LATERAL POLE LINE

2000

ITEM	MATERIAL(1)	LABOR(3)	TOTAL
Service	\$0.00	\$0.00	\$0.00
Primary	\$371.01	\$797.18	\$1,168.19
Secondary	\$195.14	\$501.55	\$696.69
Poles	\$809.60	\$855.99	\$1,665.59
Transformers	\$0.00	\$0.00	\$0.00
Sub-Total	\$1,375.75	\$2,154.72	\$3,530.47
Stores Handling(2)	\$114.74	\$0.00	\$114.74
SubTotal	\$1,490.49	\$2,154.72	\$3,645.21
Engineering(4)	\$238.78	\$345.19	\$583.97
TOTAL	\$1,729.27	\$2,499.91	\$4,229.18

1 - Includes Sales Tax.

2 - 8.34% of All Material.

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

4 - 16.02% of All Material and Labor.

UNDERGROUND MATERIAL AND LABOR COST PER FOOT

SINGLE PHASE PRIMARY LATERAL TRENCH

WITH CABLE-IN-CONDUIT

2000

ITEM	MATERIAL(1)	LABOR(3)	TOTAL
Service	\$0.00	\$0.00	\$0.00
Primary	\$1,978.60	\$2,848.99	\$4,827.59
Secondary	\$0.00	\$0.00	\$0.00
Transformers	\$0.00	\$0.00	\$0.00
Trenching	\$0.00	\$290.78	\$290.78
Sub-Total	\$1,978.60	\$3,139.77	\$5,118.37
Stores Handling(2)	\$165.02	\$0.00	\$165.02
SubTotal	\$2,143.62	\$3,139.77	\$5,283.39
Engineering(4)	\$343.41	\$502.99	\$846.40
TOTAL	\$2,487.03	\$3,642.76	\$6,129.79
PER FOOT TOTAL	\$2.07	\$3.04	\$5.11

1 - Includes Sales Tax.

2 - 8.34% of All Material.

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

4 - 16.02% of All Material and Labor.

FPL

OVERHEAD VS. UNDERGROUND

SUMMARY SHEET

COST PER FOOT -

TWO PHASE PRIMARY LATERAL TRENCH

WITH CABLE-IN-CONDUIT

2000

ITEM	OVERHEAD	UNDERGROUND	DIFFERENTIAL
LABOR	\$3,207.96	\$4,430.39	\$1,222.43
MATERIAL	\$2,156.13	\$4,974.03	\$2,817.90
TOTAL	\$5,364.09	\$9,404.42	\$4,040.33
PER FOOT TOTAL	\$4.47	\$7.84	\$3.37

EXHIBIT XLIX

OVERHEAD MATERIAL AND LABOR COST PER FOOT

TWO PHASE PRIMARY LATERAL POLE LINE

2000

ITEM	MATERIAL(1)	LABOR(3)	TOTAL
Service	\$0.00	\$0.00	\$0.00
Primary	\$677.56	\$1,407.47	\$2,085.03
Secondary	\$195.14	\$501.55	\$696.69
Poles	\$842.65	\$855.99	\$1,698.64
Transformers	\$0.00	\$0.00	\$0.00
Sub-Total	\$1,715.35	\$2,765.01	\$4,480.36
Stores Handling(2)	\$143.06	\$0.00	\$143.06
SubTotal	\$1,858.41	\$2,765.01	\$4,623.42
Engineering(4)	\$297.72	\$442.95	\$740.67
TOTAL	\$2,156.13	\$3,207.96	\$5,364.09

1 - Includes Sales Tax.

2 - 8.34% of All Material.

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

4 - 16.02% of All Material and Labor.

EXHIBIT L

UNDERGROUND MATERIAL AND LABOR COST PER FOOT

TWO PHASE PRIMARY LATERAL TRENCH

WITH CABLE-IN-CONDUIT

2000

ITEM	MATERIAL(1)	LABOR(3)	TOTAL
Service	\$0.00	\$0.00	\$0.00
Primary	\$3,957.19	\$3,527.86	\$7,485.05
Secondary	\$0.00	\$0.00	\$0.00
Transformers	\$0.00	\$0.00	\$0.00
Trenching	\$0.00	\$290.78	\$290.78
Sub-Total	\$3,957.19	\$3,818.64	\$7,775.83
Stores Handling(2)	\$330.03	\$0.00	\$330.03
SubTotal	\$4,287.22	\$3,818.64	\$8,105.86
Engineering(4)	\$686.81	\$611.75	\$1,298.56
TOTAL	\$4,974.03	\$4,430.39	\$9,404.42
PER FOOT TOTAL	\$4.15	\$3.69	\$7.84

1 - includes Sales Tax.

2 - 8.34% of All Material.

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

4 - 16.02% of All Material and Labor.

EXHIBIT LI

OVERHEAD VS. UNDERGROUND**SUMMARY SHEET****COST PER FOOT -****THREE PHASE PRIMARY LATERAL TRENCH****WITH CABLE-IN-CONDUIT****2000**

ITEM	OVERHEAD	UNDERGROUND	DIFFERENTIAL
LABOR	\$3,916.15	\$3,839.67	(\$76.48)
MATERIAL	\$2,583.75	\$7,282.65	\$4,698.90
TOTAL	\$6,499.90	\$11,122.32	\$4,622.42
PER FOOT TOTAL	\$5.42	\$9.27	\$3.85

OVERHEAD MATERIAL AND LABOR COST PER FOOT

THREE PHASE PRIMARY LATERAL POLE LINE

2000

ITEM	MATERIAL(1)	LABOR(3)	TOTAL
Service	\$0.00	\$0.00	\$0.00
Primary	\$984.21	\$2,017.87	\$3,002.08
Secondary	\$195.14	\$501.55	\$696.69
Poles	\$876.21	\$855.99	\$1,732.20
Transformers	\$0.00	\$0.00	\$0.00
Sub-Total	\$2,055.56	\$3,375.41	\$5,430.97
Stores Handling(2)	\$171.43	\$0.00	\$171.43
SubTotal	\$2,226.99	\$3,375.41	\$5,602.40
Engineering(4)	\$356.76	\$540.74	\$897.50
TOTAL	\$2,583.75	\$3,916.15	\$6,499.90

1 - Includes Sales Tax.

2 - 8.34% of All Material.

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

4 - 16.02% of All Material and Labor.

UNDERGROUND MATERIAL AND LABOR COST PER FOOT

THREE PHASE PRIMARY LATERAL TRENCH

WITH CABLE-IN-CONDUIT

2000

ITEM	MATERIAL(1)	LABOR(3)	TOTAL
Service	\$0.00	\$0.00	\$0.00
Primary	\$5,793.85	\$3,018.71	\$8,812.56
Secondary	\$0.00	\$0.00	\$0.00
Transformers	\$0.00	\$0.00	\$0.00
Trenching	\$0.00	\$290.78	\$290.78
Sub-Total	\$5,793.85	\$3,309.49	\$9,103.34
Stores Handling(2)	\$483.21	\$0.00	\$483.21
SubTotal	\$6,277.06	\$3,309.49	\$9,586.55
Engineering(4)	\$1,005.59	\$530.18	\$1,535.77
TOTAL	\$7,282.65	\$3,839.67	\$11,122.32
PER FOOT TOTAL	\$6.07	\$3.20	\$9.27

1 - Includes Sales Tax.

2 - 8.34% of All Material.

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

4 - 16.02% of All Material and Labor.

UNDERGROUND MATERIAL AND LABOR COST PER FOOT

SINGLE PHASE PRIMARY LATERAL TRENCH

WITH CABLE-IN-CONDUIT

2000

ITEM	MATERIAL(1)	LABOR(3)	TOTAL
Service	\$0.00	\$0.00	\$0.00
Primary	\$1,978.60	\$2,848.99	\$4,827.59
Secondary	\$0.00	\$0.00	\$0.00
Transformers	\$0.00	\$0.00	\$0.00
Trenching	\$0.00	\$290.78	\$290.78
Sub-Total	\$1,978.60	\$3,139.77	\$5,118.37
Stores Handling(2)	\$165.02	\$0.00	\$165.02
SubTotal	\$2,143.62	\$3,139.77	\$5,283.39
Engineering(4)	\$343.41	\$502.99	\$846.40
TOTAL	\$2,487.03	\$3,642.76	\$6,129.79
PER FOOT TOTAL	\$2.07	\$3.04	\$5.11

1 - Includes Sales Tax.

2 - 8.34% of All Material.

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

4 - 16.02% of All Material and Labor.

UNDERGROUND MATERIAL AND LABOR COST PER FOOT

TWO PHASE PRIMARY LATERAL TRENCH

WITH CABLE-IN-CONDUIT

2000

ITEM	MATERIAL(1)	LABOR(3)	TOTAL
Service	\$0.00	\$0.00	\$0.00
Primary	\$3,957.19	\$3,527.86	\$7,485.05
Secondary	\$0.00	\$0.00	\$0.00
Transformers	\$0.00	\$0.00	\$0.00
Trenching	\$0.00	\$290.78	\$290.78
Sub-Total	\$3,957.19	\$3,818.64	\$7,775.83
Stores Handling(2)	\$330.03	\$0.00	\$330.03
SubTotal	\$4,287.22	\$3,818.64	\$8,105.86
Engineering(4)	\$686.81	\$611.75	\$1,298.56
TOTAL	\$4,974.03	\$4,430.39	\$9,404.42
PER FOOT TOTAL	\$4.15	\$3.69	\$7.84

1 - Includes Sales Tax.

2 - 8.34% of All Material.

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

4 - 16.02% of All Material and Labor.

UNDERGROUND MATERIAL AND LABOR COST PER FOOT

THREE PHASE PRIMARY LATERAL TRENCH

WITH CABLE-IN-CONDUIT

2000

ITEM	MATERIAL(1)	LABOR(3)	TOTAL
Service	\$0.00	\$0.00	\$0.00
Primary	\$5,793.85	\$3,018.71	\$8,812.56
Secondary	\$0.00	\$0.00	\$0.00
Transformers	\$0.00	\$0.00	\$0.00
Trenching	\$0.00	\$290.78	\$290.78
Sub-Total	\$5,793.85	\$3,309.49	\$9,103.34
Stores Handling(2)	\$483.21	\$0.00	\$483.21
SubTotal	\$6,277.06	\$3,309.49	\$9,586.55
Engineering(4)	\$1,005.59	\$530.18	\$1,535.77
TOTAL	\$7,282.65	\$3,839.67	\$11,122.32
PER FOOT TOTAL	\$6.07	\$3.20	\$9.27

1 - Includes Sales Tax.

2 - 8.34% of All Material.

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

4 - 16.02% of All Material and Labor.

COMPANY: FPL

AVERAGE UCD UNDERGROUND FEEDER COST

<u>Underground</u>	<u>Overhead</u>	<u>Difference</u>	
\$/Ft..... \$20.29	\$/Ft..... \$9.66	\$/Ft.....	\$10.63
	Round To: \$/Ft.....		\$10.60

UG Switch Package (9/3 cabinet w/ all hardware & cable) **\$15,188.00**

UG Switch Package (6/6 cabinet w/ all hardware & cable) **\$14,185.00**

Based on data from Inventory Services on switch cabinet utilization:

42 9/3 cabinets			
110 6/6 cabinets	Weighted Average:		\$14,466.00

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

EXHIBIT LVIII

2000 UCD TARIFF

FEEDER COST

From Work Order Nos. 6881-01-010, 6653-07-010, 6880-01-010, 6656-07-010, 6657-07-010

Feeder Length = 25,428 Feet

UG Feeder Cost* (#6653-07-010)(excluding UG switches) =	\$515,863.00
UG Feeder per foot cost =	\$20.29
OH Feeder Cost (#6881-01-010)(excluding OH switches & hardware) =	\$245,680.00
OH Feeder per foot cost =	<u>\$9.66</u>
Feeder Differential Cost =	<u><u>\$10.63</u></u>
UG Switch Package (9/3 cabinet w/ all hardware & cable)	\$17,497.00
UG Switch Package (6/6 cabinet w/ all hardware & cable)	\$16,494.00
OH Switch Package (including switch, pole, and all Hardware)	<u>\$2,309.00</u>
9/3 Switch Cabinet Differential =	<u><u>\$15,188.00</u></u>
6/6 Switch Cabinet Differential =	\$14,185.00
Switch Cabinet Differential (Weighted Average) =	\$14,466.00

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

EXHIBIT C

2000 UCD TARIFF

CREDITS

Lateral Trench Credit =.....	\$66.17 /MH X	0.029 MH =.....	\$1.92 /Ft.
		Round To.....	\$1.90 /Ft.
Secondary/Service Trench Credit =	\$66.17 /MH X	0.027 MH =.....	\$1.79 /Ft.
		Round To.....	\$1.80 /Ft.
2" Conduit Installation Credit =	\$66.17 /MH X	0.005 MH =.....	\$0.33 /Ft.
		Round To.....	\$0.33 /Ft.
Larger than 2" Conduit Installation Credit = .	\$66.17 /MH X	0.007 MH =.....	\$0.46 /Ft.
		Round To.....	\$0.46 /Ft.
Large Handhole/ Primary Splice Box Installation Credit =.....	\$66.17 /MH X	1.94 MH =.....	\$128.37 /HH
		Round To.....	\$128.00 /HH
Small Handhole Installation Credit =	\$66.17 /MH X	0.51 MH =.....	\$33.75 /HH
		Round To.....	\$34.00 /HH
Concrete Pad for Pad Mounted Transformer Credit =.....	\$66.17 /MH X	0.3 MH =.....	\$19.85 /Pad
		Round To.....	\$20.00 /Pad