Florida Power & Light Company, 215 S. Monroe St., Suite 810, Tallahassee, FL 32301

FPL

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April 1, 2008

-VIA HAND DELIVERY -

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COMMISSION CLERK

Ms. Ann Cole
Commission Clerk
Florida Public Service Commission
2540 Shumard Oak Blvd.
Tallahassee, FL 32399-0850

Re: Docket No. 070231-EI

Dear Ms. Cole:

I am enclosing for filing in the above docket the original and fifteen (15) copies of the Petition for Approval of 2008 Revisions to Florida Power & Light Company's Underground Residential and Commercial Differential Tariffs, together with a diskette containing the electronic version of same. The enclosed diskette is HD density, the operating system is Windows XP, and the word processing software in which the document appears is Word 2003.

If there are any questions regarding this transmittal, please contact me at 561-304-5639.

Sincerely,

John T. Butler

Enclosures
cc: Counsel for Parties of Record (w/encl.)

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FPSC-COMMISSION CLERK

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

In re: Petition for Approval of Underground Residential and Commercial Differential Tariff Revisions.	)	Docket No. 070231-EI
	)	
	)	Filed: April 1, 2008

PETITION FOR APPROVAL OF 2008 REVISIONS TO FLORIDA POWER & LIGHT COMPANY'S UNDERGROUND RESIDENTIAL AND COMMERCIAL DIFFERENTIAL TARIFFS

Florida Power & Light Company ("FPL"), by and through its undersigned counsel, and pursuant to Rule 25-6.078(3) and 25-6.033, Florida Administrative Code ("F.A.C."), hereby requests approval of FPL's revisions to its Underground Residential Differential ("URD") tariff sheets, as set forth below. In addition, FPL requests approval of FPL's revisions to its Underground Commercial/Industrial Differential ("UCD") Tariff sheets as set forth below. In support of this Petition, FPL states as follows:

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

Mr. Jeffrey S. Bartel
Vice President, Regulatory Affairs
jeff_bartel@fpl.com
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(2) Rule 25-6.078(3), F.A.C., requires each utility to file with the Commission, on or before October 15 of each year, Division of Economic Regulation Form PSC/ECR 13-E, Schedule 1. If the cost differential for underground 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 prescribed in Sections (1), (4) and (5) of Rule 25-6.078 on or before April 1 of the following year. Consistent with this "10% or more" filing requirement, FPL filed revised URD tariff sheets on April 2, 2007, together with supporting data, analysis and cost justification. Although not required by the Commission, FPL also followed its customary practice of filing revised UCD tariffs and supporting data, analysis and cost justification to accompany revisions to its URD tariffs.

(3) Rule 25-6.078 was amended in February 2007 to require, *inter alia*, that the cost estimates used to develop the URD tariff reflect the requirements of Rule 25-6.0342, F.A.C., Electric Infrastructure Storm Hardening, and that the difference in the net present value of operational costs, including average historical storm restoration costs over the life of the facilities, between underground and overhead systems, if any, be taken into consideration in determining the URD tariffs. The cost estimates used in developing the April 2007 URD tariffs did not reflect the impact of the Storm Hardening rule or the operational cost differential, because FPL did not have information available at the time to do so.

(4) The Commission approved FPL's April 2007 URD and UCD tariffs in Order No. PSC-07-0835-TRF-EI, dated October 16, 2007. However, the Municipal

Underground Utilities Consortium and the City of Coconut Creek (collectively, "MUUC") timely protested the April 2007 URD and UCD tariffs, principally because they did not reflect the impact of the Storm Hardening rule or the operational cost differential.

(5) A hearing was scheduled by the Commission for June 2008 to consider MUUC's protest. However, FPL now has the information necessary to address the impact of the Storm Hardening rule and the operational cost differential in its URD and UCD tariffs. Accordingly, FPL and MUUC agreed to move for a continuance of the hearing and that FPL would file revised URD and UCD tariffs by April 1, 2008 that reflect the impact of the Storm Hardening rule and the operational cost differential.[1] This petition seeks approval of the revised URD and UCD tariffs.

(6) While the principal motivation for filing revised URD and UCD tariffs at this time is to reflect the impact of the Storm Hardening rule and the operational cost differential, FPL also has updated all of the costs used to calculate the tariffs, based on 2007 cost data. This is consistent with the intent of Rule 25-6.078 that the tariffs be updated to reflect current cost levels.

FPL's URD Tariffs

(7) FPL's revised URD tariffs are contained in Appendix URD 1 to this petition. Appendix URD 1 includes the following revised Tariff sheets amending the charges

[1] The continuance was granted by Order No. PSC-08-0141-PCO-EI, dated March 6, 2008.

found in Section 6 of FPL's Tariff Book, General Rules and Regulations for Electric Service, and in Section 9, Standard Forms, in final format:

6.095	6.120
6.100	6.125
6.110	6.130
6.115	9.700

(8) The revisions to the charges found in the above-specified URD tariff sheets are shown in legislative format in Appendix URD 1, in final and legislative formats. Appendix URD 2 sets forth FPL's narrative support for the changes to its rules and regulations and standard forms in FPL's Tariff Book as described above. Appendices URD 3 and 4 detail and support FPL's changes in its Estimated Average Cost Differential, which support the changes in FPL's tariffs identified above.

(9) The information set forth in Appendices URD 1, 2, 3 and 4, filed herewith and incorporated herein by reference, provide the information required under Rule 25-6.078(1), (3) and (5), F.A.C., and the necessary support for the relief requested in this Petition.

FPL's UCD Tariffs

(10) FPL's revised UCD tariffs are contained in Appendix UCD 1 to this petition. Appendix UCD 1 includes the following revised UCD tariff sheets, in final and legislative formats, amending the charges found in Section 6 of FPL's Tariff Book, General Rules and Regulations for Electric Service and in Section 9, Standard Forms, in final format:

6.520
6.530
6.540

Appendix UCD 2 sets forth FPL's revisions (additions/deletions) and the reasons for the changes to FPL's UCD tariff sheets. The data and analyses supporting the changes in the UCD tariffs are set forth in Appendices UCD 3 and 4.

(11) Unlike the URD tariffs, FPL's UCD tariffs are not governed by Rule 25-6.078, F.A.C., or any other rule which specifies that the UCD tariffs must reflect the impact of the Storm Hardening rule and the operational cost differential. Nonetheless, FPL has incorporated the cost effects of hardening its overhead system into the calculation of its UCD charges. FPL has concluded, however, that it is not only not required but is not feasible to apply to the UCD tariffs the operational cost differential that FPL developed for the URD tariffs. The UCD tariff charges are generally tailored to specific equipment and materials that are utilized to provide underground service to a single or limited number of commercial buildings in distinct and widely varying circumstances, unlike the URD tariff which is designed to apply encompasses an entire residential subdivision. FPL's cost accounting systems and processes are not specific enough to discern operational cost differential for these granular, "one off" types of construction activities. Because of these implementation obstacles and because there is no Commission requirement to do so, FPL has not reflected adjustments for the effects of operational costs in the calculation of its UCD tariffs.

(12) The information set forth in Appendices UCD 1-4, filed herewith and incorporated by reference, provide the information necessary to support the revisions to FPL's UCD as requested in this Petition.

(13) FPL requests the effective date for implementation of the revised URD and UCD 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 filed in Appendices URD 1 and UCD 1, effective thirty (30) days after the date of the Commission vote approving said revised tariff sheets.

Respectfully submitted,

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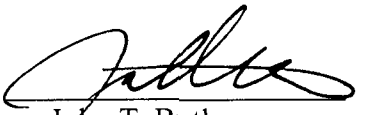
By: 
John T. Butler
Fla. Bar No. 283479

CERTIFICATE OF SERVICE
Docket No. 070231-EI

I HEREBY CERTIFY that a true and correct copy of the foregoing has been furnished by hand delivery (*) or U.S. Mail on this 1st day of April, 2008, to the following:

Ralph Jaeger (*)
Office of the General Counsel
Florida Public Service Commission
2540 Shumard Oak Boulevard
Tallahassee, Florida 32399-0850
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MUUC/City of Coconut Creek
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Palm Beach, FL 33480
Telephone: (561) 838-5410
Facsimile: (561) 838-5411
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City of South Daytona
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South Daytona, FL 32121
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By: _____
John T. Butler
Fla. Bar No. 283479

APPENDIX 1
URD

LEGISLATIVE TARIFF
URD

(Continued from Sheet No. 6.090)

10.2.8.1 Credit for TUGs

If the Applicant installs the permanent electric service entrance such that FPL's service lateral can be subsequently installed and utilized to provide that building's construction service, the Applicant shall receive a credit in the amount of ~~$44.91~~ $48.74 per service lateral, subject to the following requirements:

a) TUGs must be inspected and approved by the local inspecting authority.
b) All service laterals within the subdivision must be installed as TUGs.
c) FPL must be able to install the service lateral, energize the service lateral, and set the meter to energize the load side of the meter can, all in a single trip. Subsequent visits other than routine maintenance or meter readings will void the credit.
d) Thereafter, acceptance and receipt of service by the Customer shall constitute certification that the Customer has met all inspection requirements, complied with all applicable codes and rules and, subject to section 2.7 Indemnity to Company, or section 2.71 Indemnity to Company – Governmental, FPL's General Rules and Regulations, the Customer releases, holds harmless and agrees to indemnify the Company from and against loss or liability in connection with the provision of electrical services to or through such Customer-owned electrical installations.
e) The Applicant shall be held responsible for all electric service used until the account is established in the succeeding occupant's name.

This credit applies only when FPL installs the service - it does not apply when the applicant installs the service conduits, or the service conduits and cable.

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 limits 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 paving, 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 ~~$5.57~~ $6.04. Where an existing trench is utilized, the additional cost per trench foot is ~~$2.54~~ $2.67. Where the Applicant provides the trenching, installs Company provided conduit according to Company specifications and backfilling, the cost per additional trench foot is ~~$2.01~~ $2.09. Any re-designation 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.

(Continued on Sheet No. 6.096)

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.	~~$ 86.70~~
1. Subdivisions with 300 or more total service laterals	$ 0.00
2. Subdivisions from 100 to 299 total service laterals	$ 211.19
3. Subdivisions less than 100 total service laterals	$ 282.19
1.2 Mobile homes having Customer-owned services from meter center installed adjacent to the FPL primary trench route - per dwelling unit.	~~N/A~~
1. Subdivisions with 300 or more total service laterals	$ 0.00
2. Subdivisions from 100 to 299 total service laterals	$ 27.15
3. Subdivisions less than 100 total service laterals	$ 98.15
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	~~$ 562.80~~
1. Subdivisions with 200 or more total service laterals	$ 450.23
2. Subdivisions from 85 to 199 total service laterals	$ 662.23
3. Subdivisions less than 85 total service laterals	$ 733.23

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)	~~$15.37~~ $12.89
Cost per switch package	~~$21,837.67~~ $21,315.92

(Continued on Sheet No. 6.110)

(Continued from Sheet No. 6.100)

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

1) Single Phase - per foot	~~$1.97~~ $1.33
2) Two Phase - per foot	~~$4.13~~ $3.12
3) Three Phase - per foot	~~$6.15~~ $4.91

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:	~~$290.90~~ $322.96
Density 6.0 or greater dwelling units per acre:	~~$216.62~~ $240.31

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.	~~$111.66~~ $121.18	~~$91.17~~ $98.94
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~~
1. When no contribution is charged:	N/A	N/A
2. When a contribution is charged:	$100.21	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	~~$184.94~~ $200.71	~~$164.10~~ $178.10

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.	~~$46.50~~ $50.47	~~$31.44~~ $34.12

(Continued on Sheet No. 6.115)

(Continued from Sheet No. 6.110)

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~~
1. When no contribution is charged:	N/A	N/A
2. When a contribution is charged:	$39.91	N/A
2. Where density is .5 or greater, but less than 6.0 dwelling units per acre, per service lateral.	~~$76.23~~ $82.73	~~$44.01~~ $47.77

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, per foot of trench - ~~$2.60~~ $2.83.

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 - ~~$0.45~~ $0.49; larger than 2" PVC - ~~$0.63~~ $0.68.

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 - ~~$661.08~~ $717.45.

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 - ~~$174.25~~ $189.11.

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 - ~~$16.17~~ $17.55; 24" or 30" handhole - ~~$45.81~~ $49.71.

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 or capacitor bank, per FPL instructions, per pad - ~~$26.95~~ $29.24.

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): ~~$0.09~~ $0.10.

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 - ~~$423.05~~ $459.13.

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	
a) per service lateral (includes service riser installation)	~~$593.04~~ $650.51
b) per service lateral (from existing handhole or PM TX)	~~$290.90~~ $322.96
2. For any density, the Company will provide a riser to a handhole at the base of a pole	~~$571.36~~ $621.15

Additional charges specified in Paragraphs 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	~~$2.60~~ $2.83

(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	~~$0.45~~ $0.49
	Larger than 2" PVC	~~$0.63~~ $0.68

c) Credit will be allowed to the Applicant's contribution in Section 10.4.2, where by mutual agreement, the Applicant requests the underground service to be installed as a TUG (subject to the conditions specified in Section 10.2.8.1), per service lateral, as follows:

1. For any density:

Buildings that do not exceed four units, townhouses, and mobile homes -per service lateral:	~~$44.91~~ $48.74

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:	~~$504.35~~ $566.59
	2. Where the Company provides a riser to a handhole at the base of the pole:	~~$675.06~~ $746.03
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:	~~$545.65~~ $439.87
	2. Where the service is from an underground system:	~~$475.46~~ $364.29
c)	The charge per service lateral replacing an existing Customer-owned underground service from an overhead system for any density shall be:	~~$400.65~~ $441.71
d)	The charge per service lateral replacing an existing Customer-owned underground service from an underground system for any density shall be:	~~$98.51~~ $114.16

The above charges include conversion of the service lateral from the last FPL pole to the meter location. Removal of any other facilities such as poles, downguys, spans of secondary, etc. will be charged based on specific cost estimates for the requested additional work.

UNDERGROUND DISTRIBUTION FACILITIES INSTALLATION AGREEMENT

This Agreement, made this _____ day of _____, _____, by and between _____(hereinafter called the Customer) and FLORIDA POWER & LIGHT COMPANY, a corporation organized and existing under the laws of the State of Florida (hereinafter called FPL).

WITNESSETH:

Whereas, the Customer has applied to FPL for underground distribution facilities to be installed on Customer's property known as _____ located in _____, Florida.
(City/County)

That for and in consideration of the covenants and agreements herein set forth, the parties hereto covenant and agree as follows:

1. The Customer shall pay FPL a Contribution in Aid of Construction of $_____ (the total Contribution) to cover the differential cost between an underground and an overhead system. This is based on the currently effective tariff filed with the Florida Public Service Commission by FPL and is more particularly described on Exhibit A attached hereto.

2. That a credit of $_____ shall be provided to the Customer for trenching, backfilling, installation of Company provided conduit and other work, as also shown on Exhibit A, if applicable, and approved by FPL. If such credit applies, the resulting Contribution ~~cash payment~~cash payment shall be $_____.

3. The contribution and credit are subject to adjustment when FPL's tariff is revised by the Florida Public Service Commission and the Customer has requested FPL to delay FPL's scheduled date of installation. Any additional costs caused by a Customer's change in the Customer's plans submitted to FPL on which the contribution was based shall be paid for by the Customer. The contribution does not include the cost of conversion of any existing overhead lines to underground or the relocation of any existing overhead or underground facilities to serve the property identified above.

4. That the Contribution provides for ___/___ volt, ___ phase (120/240 volt, single phase for URD Subdivisions) underground electrical service with facilities located on private property in easements as required by FPL. The contribution is based on employment of rapid production techniques and cooperation to eliminate conflicts with other utilities. Underground service, secondary, and primary conductors are to be of standard FPL design, in conduit, and with above-grade appurtenances.

5. That the payment of the Contribution does not waive any provisions of FPL's Electric Tariff.

   If the property is subject to an underground ordinance, FPL shall notify the appropriate governmental agency that satisfactory arrangements have been made with the Customer as specified by FPL.

   Title to and ownership of the facilities installed as a result of this agreement shall at all times remain the property of FPL.

6. That good and sufficient easements, including legal descriptions and survey work to produce such easements, and mortgage subordinations required by FPL for the installation and maintenance of its electric distribution facilities must be granted or obtained, and recorded, at no cost to FPL, prior to trenching, installation and/or construction of FPL facilities. FPL may require mortgage subordinations when the Customer's property, on which FPL will install its facilities, is mortgaged and (1) there are no provisions in the mortgage that the lien of the mortgage will be subordinate to utility easements, (2) FPL's easement has not been recorded prior to the recordation of the mortgage, (3) FPL's facilities are or will be used to serve other parcels of property, or (4) other circumstances exist which FPL determines would make such a subordination necessary.

   a) The Customer shall furnish FPL a copy of the deed or other suitable document which contains a full legal description and exact name of the legal owner to be used when an easement is prepared, as required by FPL.

   b) The Customer shall furnish drawings, satisfactory to FPL, showing the location of existing and proposed structures on the Customer's construction site, as required by FPL.

(Continued on Sheet No. 9.701)

FINAL TARIFF
URD

(Continued from Sheet No. 6.090)

10.2.8.1 Credit for TUGs

If the Applicant installs the permanent electric service entrance such that FPL's service lateral can be subsequently installed and utilized to provide that building's construction service, the Applicant shall receive a credit in the amount of $48.74 per service lateral, subject to the following requirements:

a) TUGs must be inspected and approved by the local inspecting authority.
b) All service laterals within the subdivision must be installed as TUGs.
c) FPL must be able to install the service lateral, energize the service lateral, and set the meter to energize the load side of the meter can, all in a single trip. Subsequent visits other than routine maintenance or meter readings will void the credit.
d) Thereafter, acceptance and receipt of service by the Customer shall constitute certification that the Customer has met all inspection requirements, complied with all applicable codes and rules and, subject to section 2.7 Indemnity to Company, or section 2.71 Indemnity to Company – Governmental, FPL's General Rules and Regulations, the Customer releases, holds harmless and agrees to indemnify the Company from and against loss or liability in connection with the provision of electrical services to or through such Customer-owned electrical installations.
e) The Applicant shall be held responsible for all electric service used until the account is established in the succeeding occupant's name.

This credit applies only when FPL installs the service - it does not apply when the applicant installs the service conduits, or the service conduits and cable.

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 limits 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 paving, 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 $6.04. Where an existing trench is utilized, the additional cost per trench foot is $2.67. Where the Applicant provides the trenching, installs Company provided conduit according to Company specifications and backfilling, the cost per additional trench foot is $2.09. Any re-designation 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.

(Continued on Sheet No. 6.096)

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.	
1. Subdivisions with 300 or more total service laterals	$ 0.00
2. Subdivisions from 100 to 299 total service laterals	$ 211.19
3. Subdivisions less than 100 total service laterals	$ 282.19
1.2 Mobile homes having Customer-owned services from meter center installed adjacent to the FPL primary trench route - per dwelling unit.	
1. Subdivisions with 300 or more total service laterals	$ 0.00
2. Subdivisions from 100 to 299 total service laterals	$ 27.15
3. Subdivisions less than 100 total service laterals	$ 98.15
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	
1. Subdivisions with 200 or more total service laterals	$ 450.23
2. Subdivisions from 85 to 199 total service laterals	$ 662.23
3. Subdivisions less than 85 total service laterals	$ 733.23

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)	$12.89
Cost per switch package	$21,315.92

(Continued on Sheet No. 6.110)

(Continued from Sheet No. 6.100)

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

1) Single Phase - per foot	$1.33
2) Two Phase - per foot	$3.12
3) Three Phase - per foot	$4.91

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:	$322.96
Density 6.0 or greater dwelling units per acre:	$240.31

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	
1. Where density is 6.0 or more dwelling units per acre:	Backbone	Service
1.1 Buildings that do not exceed four units, townhouses, and mobile homes - per service lateral.	$121.18	$98.94
1.2 Mobile homes having Customer-owned services from meter center installed adjacent to the FPL primary trench route - per dwelling unit.		
1. When no contribution is charged:	N/A	N/A
2. When a contribution is charged:	$100.21	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	$200.71	$178.10

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.	$50.47	$34.12

(Continued on Sheet No. 6.115)

(Continued from Sheet No. 6.110)

1.2 Mobile homes having Customer-owned services from meter center installed adjacent to the FPL primary trench route - per dwelling unit.		
1. When no contribution is charged:	N/A	N/A
2. When a contribution is charged:	$39.91	N/A
2. Where density is .5 or greater, but less than 6.0 dwelling units per acre, per service lateral.	$82.73	$47.77

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, per foot of trench - $2.83.

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 - $0.49; larger than 2" PVC - $0.68.

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 - $717.45.

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 - $189.11.

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 - $17.55; 24" or 30" handhole - $49.71.

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 or capacitor bank, per FPL instructions, per pad - $29.24.

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): $0.10.

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 - $459.13.

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	
a) per service lateral (includes service riser installation)	$650.51
b) per service lateral (from existing handhole or PM TX)	$322.96
2. For any density, the Company will provide a riser to a handhole at the base of a pole	$621.15

Additional charges specified in Paragraphs 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	$2.83

(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	$0.49
	Larger than 2" PVC	$0.68

c) Credit will be allowed to the Applicant's contribution in Section 10.4.2, where by mutual agreement, the Applicant requests the underground service to be installed as a TUG (subject to the conditions specified in Section 10.2.8.1), per service lateral, as follows:

1. For any density:

Buildings that do not exceed four units, townhouses, and mobile homes -per service lateral:	$48.74

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:	$566.59
	2. Where the Company provides a riser to a handhole at the base of the pole:	$746.03
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:	$439.87
	2. Where the service is from an underground system:	$364.29
c)	The charge per service lateral replacing an existing Customer-owned underground service from an overhead system for any density shall be:	$441.71
d)	The charge per service lateral replacing an existing Customer-owned underground service from an underground system for any density shall be:	$114.16

The above charges include conversion of the service lateral from the last FPL pole to the meter location. Removal of any other facilities such as poles, downguys, spans of secondary, etc. will be charged based on specific cost estimates for the requested additional work.

UNDERGROUND DISTRIBUTION FACILITIES INSTALLATION AGREEMENT

This Agreement, made this _____ day of _____, _____, by and between _____(hereinafter called the Customer) and FLORIDA POWER & LIGHT COMPANY, a corporation organized and existing under the laws of the State of Florida (hereinafter called FPL).

WITNESSETH:

Whereas, the Customer has applied to FPL for underground distribution facilities to be installed on Customer's property known as _____ located in _____, Florida.
(City/County)

That for and in consideration of the covenants and agreements herein set forth, the parties hereto covenant and agree as follows:

1. The Customer shall pay FPL a Contribution in Aid of Construction of $_____ (the total Contribution) to cover the differential cost between an underground and an overhead system. This is based on the currently effective tariff filed with the Florida Public Service Commission by FPL and is more particularly described on Exhibit A attached hereto.

2. That a credit of $_____ shall be provided to the Customer for trenching, backfilling, installation of Company provided conduit and other work, as also shown on Exhibit A, if applicable, and approved by FPL. If such credit applies, the resulting Contribution cash payment shall be $_____.

3. The contribution and credit are subject to adjustment when FPL's tariff is revised by the Florida Public Service Commission and the Customer has requested FPL to delay FPL's scheduled date of installation. Any additional costs caused by a Customer's change in the Customer's plans submitted to FPL on which the contribution was based shall be paid for by the Customer. The contribution does not include the cost of conversion of any existing overhead lines to underground or the relocation of any existing overhead or underground facilities to serve the property identified above.

4. That the Contribution provides for ___/___ volt, ___ phase (120/240 volt, single phase for URD Subdivisions) underground electrical service with facilities located on private property in easements as required by FPL. The contribution is based on employment of rapid production techniques and cooperation to eliminate conflicts with other utilities. Underground service, secondary, and primary conductors are to be of standard FPL design, in conduit, and with above-grade appurtenances.

5. That the payment of the Contribution does not waive any provisions of FPL's Electric Tariff.

   If the property is subject to an underground ordinance, FPL shall notify the appropriate governmental agency that satisfactory arrangements have been made with the Customer as specified by FPL.

   Title to and ownership of the facilities installed as a result of this agreement shall at all times remain the property of FPL.

6. That good and sufficient easements, including legal descriptions and survey work to produce such easements, and mortgage subordinations required by FPL for the installation and maintenance of its electric distribution facilities must be granted or obtained, and recorded, at no cost to FPL, prior to trenching, installation and/or construction of FPL facilities. FPL may require mortgage subordinations when the Customer's property, on which FPL will install its facilities, is mortgaged and (1) there are no provisions in the mortgage that the lien of the mortgage will be subordinate to utility easements, (2) FPL's easement has not been recorded prior to the recordation of the mortgage, (3) FPL's facilities are or will be used to serve other parcels of property, or (4) other circumstances exist which FPL determines would make such a subordination necessary.

   a) The Customer shall furnish FPL a copy of the deed or other suitable document which contains a full legal description and exact name of the legal owner to be used when an easement is prepared, as required by FPL.

   b) The Customer shall furnish drawings, satisfactory to FPL, showing the location of existing and proposed structures on the Customer's construction site, as required by FPL.

(Continued on Sheet No. 9.701)

APPENDIX 2
URD

APPENDIX NO. 2
FPL 2008
Explanation of Proposed Revisions

This Appendix summarizes proposed revisions to the Rules and Regulations included in Section 10 (and applicable forms) of FPL's General Rules and Regulations for Electric Service. An explanation of FPL's proposed tariff charges for underground installations can be found in Appendix No. 3.

Voltage drop and motor starting inrush current (flicker) have been re-calculated for the larger starting current of the newer high efficiency air conditioning units. FPL now uses 40 amps per ton starting current instead of the previous 30 amps per ton starting current for these calculations. This change resulted in 55 services requiring an increase in size from 1/0 TPX to 4/0 TPX in the Low Density underground subdivision, and an increase in size from 1/0 TPX to 3/0 TPX for the street crossings in the low density overhead subdivision.

Consistent with Rule 25-6.078(2), F.A.C., all overhead designs used in the calculation of the tariff differentials reflect FPL's hardening plan and construction standards that were recently approved pursuant to Rule 25-6.0342, F.A.C.

For the per-service lateral charges, the tariff differentials reflect the net present value of operational costs, including average historical storm restoration, as contemplated by Rule 25-6.078(4), F.A.C. FPL has calculated two separate components of the operational cost differential, covering non-storm and storm costs. For non-storm costs, FPL utilized a 5 year average of its actual, historical operating, maintenance and repair costs for capital and O&M expenses for its overhead and underground distribution facilities. Those historical cost figures show that the underground distribution system has been more expensive to operate, maintain and repair than the overhead distribution system, on a consistent basis. For storm costs, FPL's starting point was the same data on storm restoration costs that it presented to the Commission in justifying the 25% GAF Waiver for eligible governmental underground conversion projects. One of the principal assumptions in calculating the storm restoration cost savings for GAF projects was that, because they covered large, contiguous areas, there would be no need for overhead restoration crews to go into the project neighborhoods and, hence, the savings would be maximized. However, because not all URD projects will involve the large, contiguous areas like that of a GAF project, FPL has developed three tiers of storm cost differentials for the URD tariff. Tier 1 is for large "GAF-equivalent" projects, which would meet the GAF size and uniformity requirements. The storm cost differential for Tier 1 projects reflects the same savings as were used to justify the GAF Waiver, expressed on a per lot basis. Tier 2 is for smaller projects (1-3 pole line miles) but otherwise meet the GAF eligibility criteria. Tier 2 projects receive 40% of the full GAF savings. Finally, Tier 3 is for small projects that do not necessarily meet any of the GAF eligibility criteria; for them, the storm cost differential is 20% of the GAF savings. FPL does not believe that there is a significant difference in the storm cost differentials for low-density versus high-density projects, so the Tier 1, 2 and 3 reductions apply regardless of the project density.

Twenty-Seventh Revised Sheet 6.130 has been modified to indicate that the cost for converting an overhead service lateral only includes the distance from the last FPL pole to the meter location, and any additional work will require a specific cost estimate for that work.

Ninth Revised Sheet 9.700 was modified to clarify the contribution amount (total vs. labor vs. cash).

Ninth Revised Sheet 9.700 was modified to clarify the contribution amount (total vs. labor vs. cash).

APPENDIX 3
URD

APPENDIX NO. 3

FPL - 2008

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 Appendix 4. 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 standard Company design and estimating practices and the system-wide unit cost for labor and material which were in use at the end of 2007. 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	-	Front lot construction, extreme wind

(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.

Case 1. Low Density
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

Case 2. High Density
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

Case 3. Meter Pedestal
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

	Operational Cost / Lot			Cost
Low Density	Non-Storm	Storm	Total	Differential
Pre-Operational Cost				$563.23
Post-Operational Cost				
Tier 1 - GAF Equivalent	$241	($354)	($113)	$450.23
Tier 2 - Mid-Band (40%)	$241	($142)	$99	$662.23
Tier 3 - Baseline (20%)	$241	($71)	$170	$733.23

	Operational Cost / Lot			Cost
High Density	Non-Storm	Storm	Total	Differential
Pre-Operational Cost				$140.19
Post-Operational Cost				
Tier 1 - GAF Equivalent	$213	($354)	($141)	$0.00
Tier 2 - Mid-Band (40%)	$213	($142)	$71	$211.19
Tier 3 - Baseline (20%)	$213	($71)	$142	$282.19

	Operational Cost / Lot				Cost
Meter Pedestal	Non-Storm	Storm	Total		Differential
Pre-Operational Cost				Note 1	$0.00
Post-Operational Cost					
Tier 1 - GAF Equivalent	$213	($354)	($141)		$0.00
Tier 2 - Mid-Band (40%)	$213	($142)	$71		$27.15
Tier 3 - Baseline (20%)	$213	($71)	$142		$98.15

Note 1: The "Pre-Operational Cost" differential has been reduced to $0 since it is a negative amount (-$43.85). However, the negative amount has been applied to determine the "Post-Operational Cost" differentials.

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 $327.55 per service lateral.

Service lateral cost	$322.96
Pole-conduit cost	$327.55
Total cost	$650.51
Round To	$650.51

A URD riser to a handhole at the base of the pole had a differential cost of $621.15

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	$650.51	$0.00
Riser to handhole cost	$0.00	$621.15
Less trenching credit	($178.10)	$0.00
Less conduit installation credit	($30.71)	$0.00
Remaining value of existing service	$83.84	$83.84
Removal cost of existing service	$41.04	$41.04
Salvage	$0.00	$0.00
Total cost	$566.59	$746.03
Round To	$566.59	$746.03

B. Cost per service lateral to replace Company-owned Underground Service.

	OH Source	UG Source
UG service lateral cost	$322.96	$322.96
Handhole for connection to existing riser X .25	$75.58	$0.00
Less trenching credit	($178.10)	($178.10)
Less conduit credit	($30.71)	($30.71)
Remaining value of existing service	$224.86	$224.86
Removal cost of existing service	$25.27	$25.27
Salvage	$0.00	$0.00
Total Cost	$439.87	$364.29
Round To	$439.87	$364.29

C. Cost to replace Customer-owned Underground Service from an Overhead System.

UG service lateral cost	$322.96
Pole-conduit cost	$327.55
Less trenching credit	($178.10)
Less conduit installation credit	($30.71)
TOTAL	$441.71
Round To	$441.71

D. Cost to replace Customer-owned Underground Service from an Underground System.

UG service lateral cost	$322.96
Less trenching credit	($178.10)
Less conduit installation credit	($30.71)
TOTAL	$114.16
Round To	$114.16

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, 2007 served by FPL are as follows:

Underground	3,092,964
Overhead	1,766,150
Total*	4,859,114

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
URD

LOW DENSITY

COMPANY: FPL DATE: 03/15/08

OVERHEAD VS. UNDERGROUND SUMMARY SHEET

Low Density 210 Lot Subdivision
Cost per Service Lateral (1)

ITEM	OVERHEAD	UNDERGROUND	DIFFERENTIAL
LABOR	$849.27	$1,175.38	$326.11
MATERIAL	$680.78	$917.90	$237.12
TOTAL	$1,530.05	$2,093.28	$563.23

(1) Does not include Operational and Storm Cost adjustments.

EXHIBIT I

COMPANY: FPL DATE: 03/15/08

COST PER SERVICE LATERAL OVERHEAD MATERIAL AND LABOR

Low Density 210 Lot Subdivision

ITEM	MATERIAL(1)	LABOR(4)	TOTAL
Service(2)	$102.00	$131.31	$233.31
Primary	$36.18	$118.50	$154.68
Secondary	$70.72	$112.67	$183.39
Initial Tree Trim	----------	----------	----------
Poles	$177.08	$291.07	$468.15
Transformers	$154.57	$59.63	$214.20
Sub-Total	$540.55	$713.18	$1,253.73
Stores Handling(3)	$31.14	----------	$31.14
SubTotal	$571.69	$713.18	$1,284.87
Engineering(5)	$109.09	$136.09	$245.18
TOTAL(6)	$680.78	$849.27	$1,530.05

1 - Includes Sales Tax.

2 - Includes Meters.

3 - 5.76 % of All Material.

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

5 - 19.082 % of All Material and Labor.

6 - Does not include Operational and Storm Cost adjustments.

EXHIBIT II

COMPANY: FPL DATE: 03/15/08

COST PER SERVICE LATERAL UNDERGROUND MATERIAL AND LABOR

Low Density 210 Lot Subdivision

ITEM	MATERIAL(1)	LABOR(4)	TOTAL
Service(2)	$147.36	$260.71	$408.07
Primary	$242.58	$227.17	$469.75
Secondary	$129.87	$80.74	$210.61
Transformers	$210.33	$13.58	$223.91
Prim. & Sec. Trenching	----------	$214.50	$214.50
Service Trenching	----------	$190.33	$190.33
Sub-Total	$730.14	$987.03	$1,717.17
Stores Handling(3)	$40.67	----------	$40.67
SubTotal	$770.81	$987.03	$1,757.84
Engineering(5)	$147.09	$188.35	$335.44
TOTAL(6)	$917.90	$1,175.38	$2,093.28

1 - Includes Sales Tax.

2 - Includes Meters.

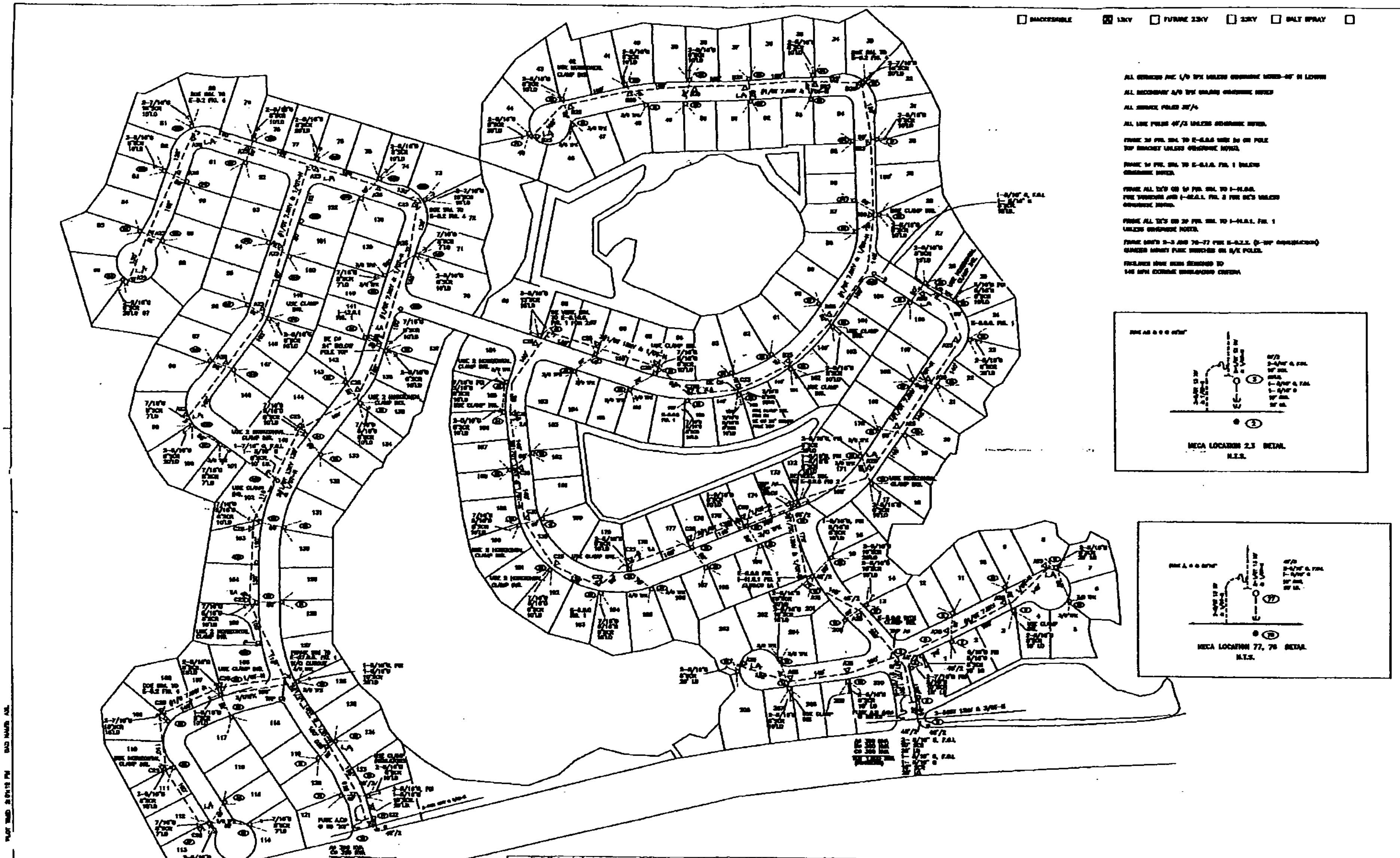
3 - 5.76 % of All Material.

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

5 - 19.082 % of All Material and Labor.

6 - Does not include Operational and Storm Cost adjustments.

EXHIBIT III



AS-BUILT	AUTH NO.	NO.	DATE	REVISION
	677824	2	01/30/08	UPDATE TO STORM HARDENING STANDARDS
	677824	1	02/16/07	INSTALL POLES FOR 2007 TARIFF FILING
	1009183	0	03/11/05	INSTALL OH WIRES & POLES FOR TARIFF DWG

AS-BUILT COPY — AS-BUILT CREW PRINT

DESIGNED BY	E S DILLENHOFFER
DRAWN BY	A. LOPEZ
DATE	01/30/08
MAP NO.	

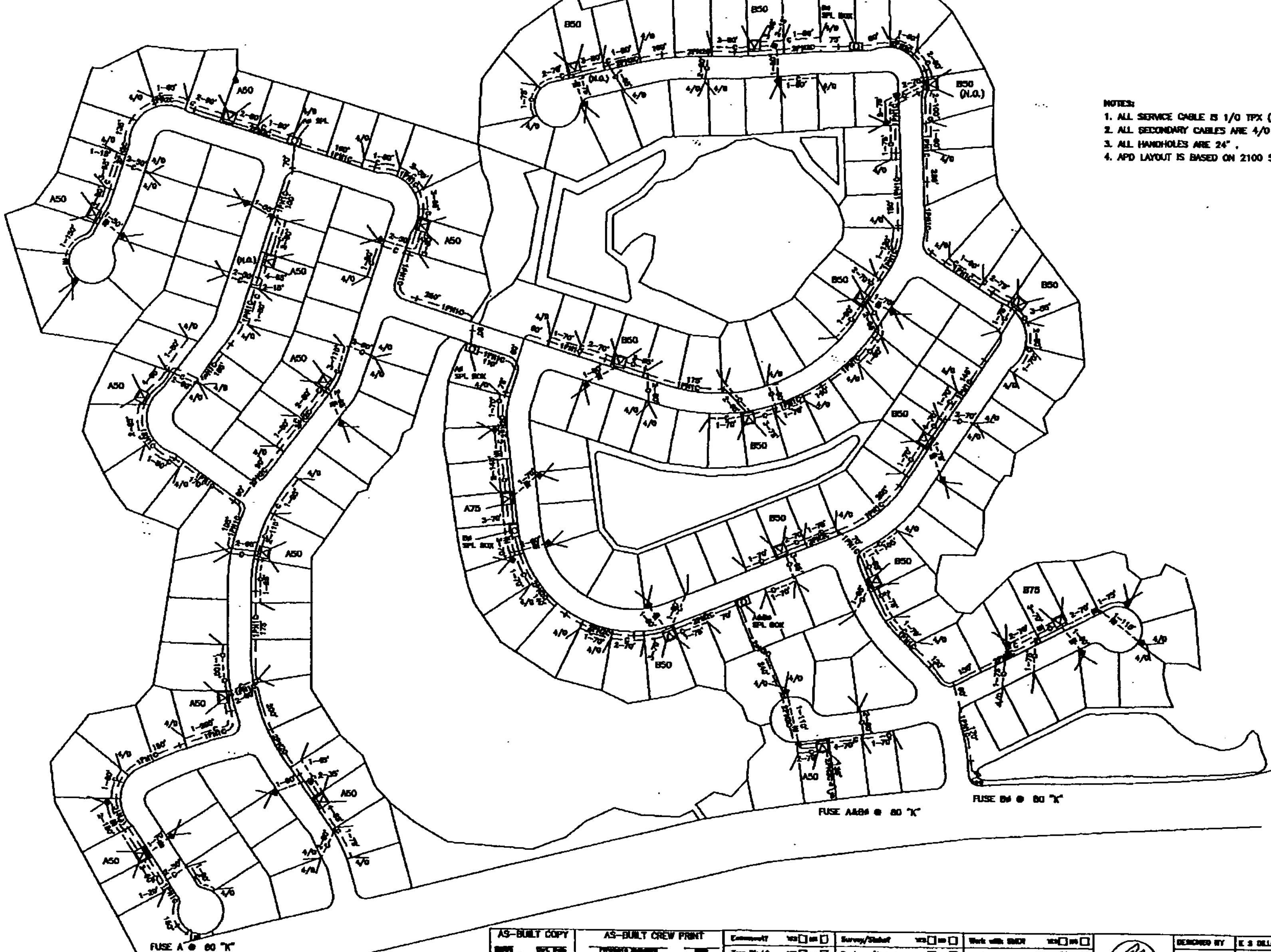
0 50 100 200 FEET

FPL

O.H. LAYOUT
LOW DENSITY
2007 URD TARIFF
HARDENING REVISION

DWG NO. OHE2007

WR 677824 3544-42-883



NOTES:

1. ALL SERVICE CABLE IS 1/0 TPX (65' LONG) UNLESS OTHERWISE NOTED.
2. ALL SECONDARY CABLES ARE 4/0 TPX .
3. ALL HANDHOLES ARE 24" .
4. APD LAYOUT IS BASED ON 2100 SQ. FT. AND 3.5 TONS A/C.

ASBUILT	AUTH NO.	NO.	DATE	REVISION
	1459058	1	01/30/08	UPDATE TO STORM HARDENING STANDARDS
	1459058	0	03/01/05	ORIGINAL DWG

AS-BUILT COPY | AS-BUILT CREW PRINT

DESIGNED BY	E S DILLENHOFER
DRAWN BY	A. LOPEZ
DATE	01/30/08
MAP NO.	

FPL

W/A SP

U.G. LAYOUT LOW DENSITY

2007 URD TARIFF HARDENING REVISION

DWG NO. **URDE2002**

WR: 1459058 WO: 4964-44-883

2008 OH LOW DENSITY LAYOUT WITH 3.5 TON A/C

WR Number:
677824

	2007	2008
NUMBER OF LOTS =	210	210
MECA STORES LDG % =	6.24%	6.24%
ACTUAL STORES LDG % =	5.82%	5.76%
ACTUAL EO =	16.72%	19.08%
ADJUSTED CO =	6.14%	6.87%

CLASSIFICATION	ACCOUNT	MATERIAL W/O CO 2007	MATERIAL W/O CO 2008	MATERIAL COST/LOT WITH CO 2007	MATERIAL COST/LOT WITH CO 2008	LABOR W/O CO 2007	LABOR W/O CO 2008	LABOR COST/LOT WITH CO 2007	LABOR COST/LOT WITH CO 2008	TOTAL LABOR & MATERIAL 2007	TOTAL LABOR & MATERIAL 2008
SERVICE	369.101	$0.00	$0.00			$0.00	$0.00				
SERVICE	369.100	$15,996.49	$15,926.40			$19,490.20	$21,216.53				
MTR.INST.(LAB)	586.380					$4,212.61	$4,585.75				
MTR.COST(MAT)		$5,077.80	$5,052.60	$24.18	$24.06						
SERVICE SUBT W/O STORES LDG		$20,134.74	$20,043.56	$101.76	$102.00	$23,702.81	$25,802.28	$119.80	$131.31	$221.56	$233.31
PRIMARY	365.002	$8,293.07	$7,553.29			$22,924.35	$23,286.02				
PRIMARY	365.999	$0.00	$0.00			$0.00	$0.00				
PRIMARY SUBT W/O STORES LDG		$7,805.98	$7,109.65	$39.45	$36.18	$22,924.35	$23,286.02	$115.86	$118.50	$155.31	$154.68
SECONDARY	365.040	$5,462.67	$5,162.83			$15,226.60	$15,936.03				
SECONDARY	365.091	$7,182.85	$9,600.63			$5,755.69	$6,184.98				
SECONDARY	365.095	$0.00	$0.00			$0.00	$0.00				
SECONDARY	594.680	$0.44	$0.86			$9.02	$19.64				
SECONDARY	365.999	$0.00	$0.00			$0.00	$0.00				
SEC SUBT W/O STORES LDG		$11,903.20	$13,897.14	$60.16	$70.72	$20,991.32	$22,140.65	$106.09	$112.67	$166.25	$183.39
TREE TRIM(L)											
POLES	364.130	$7,555.64	$0.00			$20,096.18	$0.00				
POLES	364.135	$23,121.73	$36,968.56			$30,624.93	$57,195.96				
POLES	364.140	$0.00	$0.00			$0.00	$0.00				
POLES	364.999	$0.00	$0.00			$0.00	$0.00				
POLE SUBT W/O STORES LDG		$28,875.54	$34,797.21	$145.94	$177.08	$50,721.11	$57,195.96	$256.35	$291.07	$402.29	$468.15
TRANSFORMER	583.180	$0.00	$0.00			$0.00	$0.00				
TRANSFORMER	583.280	$0.00	$0.00			$10,763.45	$11,716.88				
TRANSFORMER PLANT (MAT)	368	$30,416.04	$ 30,373.37								
TRANSFORMER SUBTOTAL		$30,416.04	$30,373.37	$153.73	$154.57	$10,763.45	$11,716.88	$54.40	$59.63	$208.13	$214.20
SUB-TOTAL		$99,135.50	$106,220.93	$501.04	$540.55	$129,103.04	$140,141.79	$652.50	$713.18	$1,153.54	$1,253.73
MATERIAL SUBTOTAL MINUS METER MATERIAL				$476.86	$516.49						
STORES LDG. %				5.82%	5.76%						
METER STORES LDG %				5.82%	5.76%						
TOTAL STORES LDG $				$29.16	$31.14					$29.16	$31.14
SUBTOTAL				$530.20	$571.69			$652.50	$713.18	$1,182.70	$1,284.87
E0				$88.63	$109.09			$109.07	$136.09	$197.70	$245.18
TOTAL (Does not include Operational and Storm Cost adjustments.)				$618.83	$680.78			$761.57	$849.27	$1,380.40	$1,530.05

2008 UG LOW DENSITY LAYOUT WITH 3.5 TON A/C

WR Number
1459058

	2007	2008
NUMBER OF LOTS =	210	210
MECA STORES LDG % =	6.24%	6.24%
ACTUAL STORES LDG =	5.82%	5.76%
ACTUAL EO =	16.716%	19.082%
ADJUSTED CO =	6.138%	6.868%

CLASSIFICATION	ACCOUNT	MATERIAL W/O CO 2007	MATERIAL W/O CO 2008	MATERIAL COST/LOT WITH CO 2007	MATERIAL COST/LOT WITH CO 2008	LABOR W/O CO 2007	LABOR W/O CO 2008	LABOR COST/LOT WITH CO 2007	LABOR COST/LOT WITH CO 2008	TOTAL LABOR & MATERIAL 2007	TOTAL LABOR & MATERIAL 2008
SERVICE	369.699	$25,129.59	$25,396.27			$80,770.01	$84,044.96				
SERVICE	369.600	$0.00	$0.00			$0.00	$0.00				
MTR.INST.(L)	586.380					$4,212.61	$4,585.75				
MTR.COST(M)		$5,077.80	$5,052.60	$24.18	$24.06						
SERVICE TRENCH						($34,461.24)	($37,400.15)				
SERVICE SUBT W/O STORES LDG		$28,731.41	$28,957.22	$145.21	$147.36	$50,521.38	$51,230.56	$255.34	$260.71	$400.55	$408.07
PRIMARY	365.999	$696.97	$668.17			$954.44	$1,034.58				
PRIMARY	366.201	$23,331.27	$23,355.85			$66,280.41	$71,915.32				
PRIMARY	593.180	$214.26	$191.38			$553.88	$342.75				
PRIMARY	366.203	$0.00	$0.00			$0.00	$0.00				
PRIMARY		$0.00	$0.00			$0.00	$0.00				
PRIMARY	367.201	$26,389.18	$26,427.43			$12,113.03	$13,496.01				
PRIMARY		$0.00	$0.00			$0.00	$0.00				
PRI/SEC TRENCH						($38,837.27)	($42,149.38)				
PRIMARY SUBT W/O STORES LDG		$47,657.83	$47,668.33	$240.87	$242.58	$41,064.49	$44,639.29	$207.55	$227.17	$448.42	$469.75
SECONDARY	367.122	$23,015.41	$27,113.15			$14,568.92	$15,865.08				
SEC SUBT W/O STORES LDG		$21,663.60	$25,520.66	$109.49	$129.87	$14,568.92	$15,865.08	$73.63	$80.74	$183.12	$210.61
TRANSFORMER	583.280	$0.00	$0.00			$1,358.30	$1,474.13				
TRANSFORMER	366.801	$2,519.74	$2,576.01			$1,099.83	$1,193.62				
TRANSFORMER	PLANT (MAT) 368	$38,963.81	$ 38,906.08								
TRANSFORMER SUBTOTAL		$41,335.55	$41,330.79	$208.92	$210.33	$2,458.13	$2,667.75	$12.42	$13.58	$221.34	$223.91
PRI/SEC TRENCH						$38,837.27	$42,149.38	$196.29	$214.50	$196.29	$214.50
SVC TRENCH						$34,461.24	$37,400.15	$174.17	$190.33	$174.17	$190.33
SUB-TOTAL		$139,388.39	$143,477.00	$704.49	$730.14	$181,911.43	$193,952.20	$919.40	$987.03	$1,623.89	$1,717.17
MATERIAL SUBTOTAL MINUS METER MATERIAL				$680.31	$706.08						
STORES LDG. %				5.82%	5.76%						
METER STORES LDG %				5.82%	5.76%						
TOTAL STORES LDG				$41.00	$40.67					$41.00	$40.67
SUBTOTAL				$745.49	$770.81			$919.40	$987.03	$1,664.89	$1,757.84
E0				$124.62	$147.09			$153.69	$188.35	$278.31	$335.44
TOTAL (Does not include Operational and Storm Cost adjustments.)				$870.11	$917.90			$1,073.09	$1,175.38	$1,943.20	$2,093.28

OPERATIONAL COSTS DIFFERENTIAL - LOW DENSITY

	30-Year NPV ($ per pole-line mile)			Cost
Low Density	O&M	Capital	Total	per Lot
Differential (Non-Storm)	$6,971	$13,821	$20,792	$241
Avoided Storm Restoration				
Tier 1 - GAF Equivalent	($30,486)		($30,486)	($354)
Tier 2 - Mid-Band (40%)	($12,195)		($12,195)	($142)
Tier 3 - Baseline (20%)	($6,097)		($6,097)	($71)

Low Density	Cost Differential
Pre-Operational Cost	$563.23
Post-Operational Cost	
Tier 1 - GAF Equivalent	$450.23
Tier 2 - Mid-Band (40%)	$662.23
Tier 3 - Baseline (20%)	$733.23

HIGH DENSITY

COMPANY: FPL DATE: 03/15/08

OVERHEAD VS. UNDERGROUND SUMMARY SHEET

High Density 176 Lot Subdivision
Company Owned Service Laterals
Cost per Service Lateral (1)

ITEM	OVERHEAD	UNDERGROUND	DIFFERENTIAL
LABOR	$634.16	$756.47	$122.31
MATERIAL	$555.57	$573.45	$17.88
TOTAL	$1,189.73	$1,329.92	$140.19

(1) Does not include Operational and Storm Cost adjustments.

EXHIBIT V

COMPANY: FPL

DATE: 03/15/08

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)	$83.00	$117.79	$200.79
Primary	$11.30	$51.20	$62.50
Secondary	$96.07	$123.34	$219.41
Initial Tree Trim	----------	----------	----------
Poles	$129.62	$215.72	$345.34
Transformers	$121.14	$24.49	$145.63
Sub-Total	$441.13	$532.54	$973.67
Stores Handling(3)	$25.41	----------	$25.41
SubTotal	$466.54	$532.54	$999.08
Engineering(5)	$89.03	$101.62	$190.65
TOTAL(6)	$555.57	$634.16	$1,189.73

1 - Includes Sales Tax.

2 - Includes Meters.

3 - 5.76 % of All Material.

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

5 - 19.082 % of All Material and Labor.

6 - Does not include Operational and Storm Cost adjustments.

EXHIBIT VI

COMPANY: FPL

DATE: 03/15/08

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)	$155.69	$207.30	$362.99
Primary	$124.78	$135.21	$259.99
Secondary	$46.48	$49.40	$95.88
Transformers	$128.38	$8.10	$136.48
Prim. & Sec. Trenching	----------	$129.50	$129.50
Service Trenching	----------	$105.74	$105.74
Sub-Total	$455.33	$635.25	$1,090.58
Stores Handling(3)	$26.23	----------	$26.23
SubTotal	$481.56	$635.25	$1,116.81
Engineering(5)	$91.89	$121.22	$213.11
TOTAL(6)	$573.45	$756.47	$1,329.92

1 - Includes Sales Tax.

2 - Includes Meters.

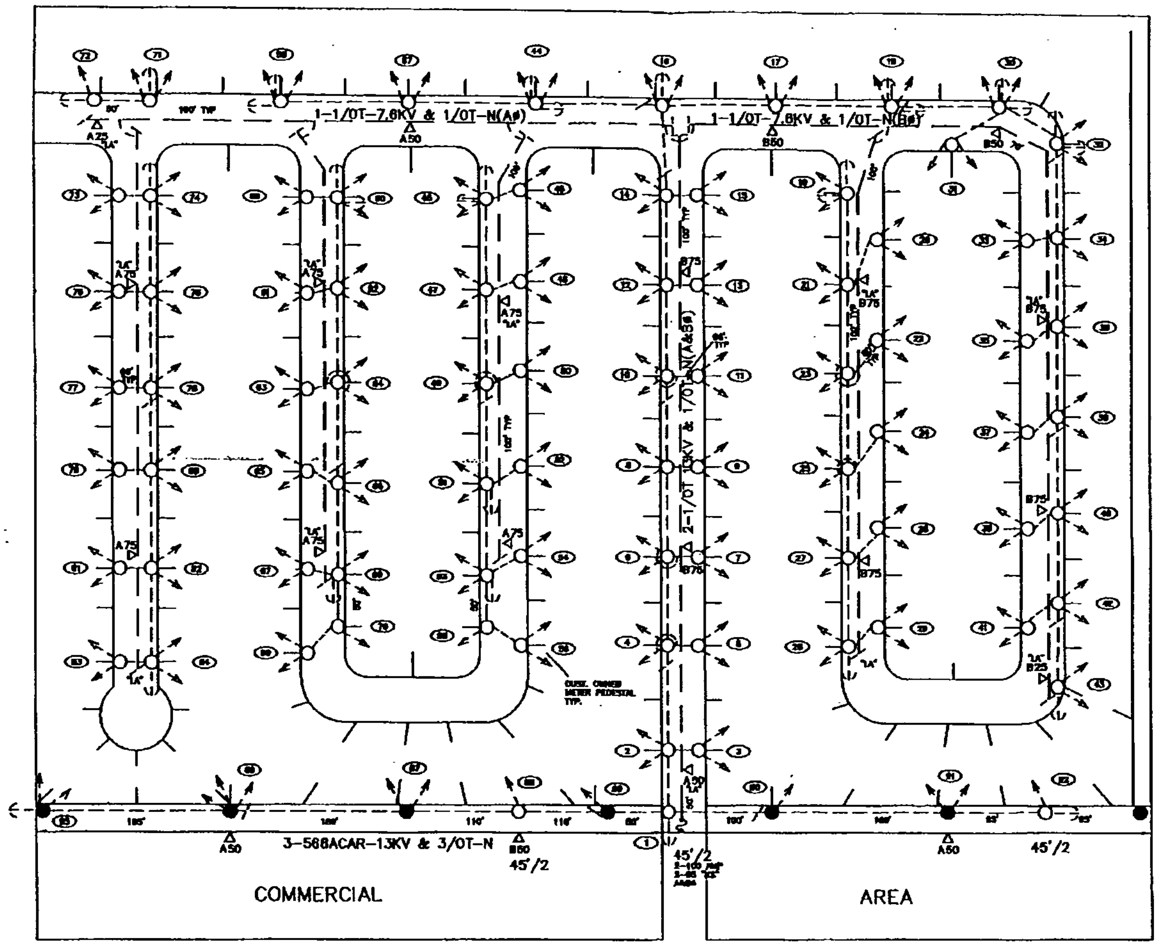
3 - 5.76 % of All Material.

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

5 - 19.082 % of All Material and Labor.

6 - Does not include Operational and Storm Cost adjustments.

EXHIBIT VII



NOTES

1. ALL SERVICES ARE #1/0 TPX. 45' LONG
2. ALL GUYS ARE 5/16", 8" SCR, 20' LD
3. ALL LINE POLES ARE 40'/3 UNLESS OTHERWISE NOTED.
4. ALL SVC POLE ARE 35'/4"
5. ALL SEC COND IS 3/0 TPX
6. FRAME LOC. 1 PER E-27.0.0, FIG. 2.
7. FRAME LOCS 4, 8, 10, & 14 SIMILAR TO E-5.0.0 (2∅)
8. FRAME LOCS 2 & 12 SIMILAR TO I-41.0.1, FIG 2
9. FRAME LOC 6 SIMILAR TO I-41.0.1, FIG 1
10. FRAME LOC 16 WITH 2-∅'S D.E. VERT
11. FRAME TYP TANG TX POLES (1∅) PER I-41.0..0
12. FRAME TYP D.E. TX POLES (1∅) PER I-42.0.1, FIG 2A
13. FRAME LOCS 86 & 91 SIMILAR TO I-41.0.1 FIG 2
14 FRAME LOC 88 SIMILAR TO I-41.0.1, FIG 1
15. NEW FACILITIES HAVE BEEN DESIGNED TO 145 MPH EXTREME WINDLOADING CRITERIA

LATERAL LOADING

A∅ = 575 KVA
B∅ = 575 KVA
TOTAL = 1150 KVA (CONNECTED)

ASBUILT	AUTH NO.	NO.	DATE	REVISION
	2574183	5	01/30/08	UPDATE TO STORM HARDENING STANDARDS
	2580243	4	02/22/07	UPDATE DWG WITH METER PEDESTALS
	2574183	3	02/21/07	NEW OH TARIFF DESIGN
	1324019	2	01/23/07	CLEAN BACKGROUND
	0404-03-010	0	02/05/97	ORIGINAL DWG

AS-BUILT COPY

AS-BUILT CREW PRINT

FPL

DESIGNED BY	E S DILLENKOFER
DRAWN BY	A. LOPEZ
DATE	01/30/08
MAP NO.	

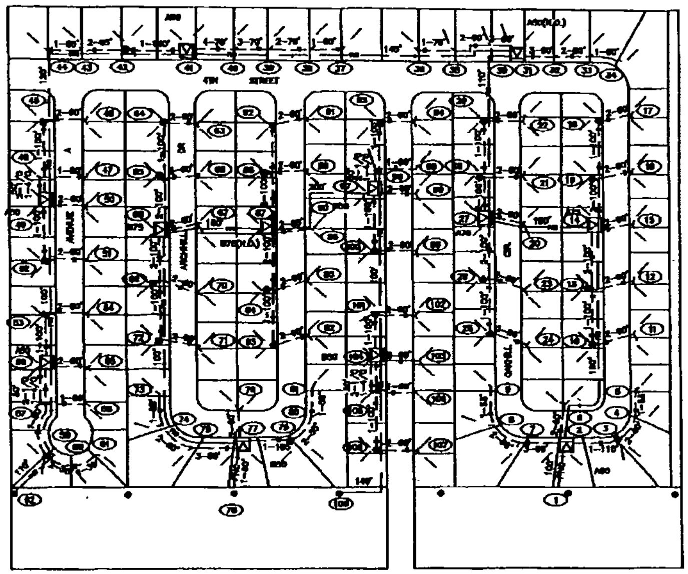
0 25 50 100 FEET

HIGH DENSITY
176 LOTS - OVERHEAD
2007 URD TARIFF
HARDENING REVISION

DWG NO. URDE92

2574183 7440-47-883

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



NOTES:
1. ALL SERVICE CABLES ARE 1/0 TPX (48' LONG).
2. ALL SECONDARY CABLES ARE 4/0 TPX, UNLESS NOTED.
3. ALL HANDHOLES ARE 24" WITH 8 PORT MULTI-TAPS.
4. ALL A/C'S ARE 2.5 TON.

A6 400 KVA
B9 380 KVA
TOT 780 KVA (CONNECTED)

ASBUILT	AUTH NO.	NO.	DATE	REVISION
	1328347	2	01/30/08	UPDATE TO STORM HARDENING STANDARDS
	1328347	1	01/04/08	UPGRADE TX'S AND ADD NECA LOCATIONS
	6487-02-010	0	02/06/07	ORIGINAL DWG

AS-BUILT COPY | AS-BUILT CREW PRINT

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

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

Easement? YES ☐ NO ☐ | Survey/Staked? YES ☐ NO ☐ | Work with GUO? YES ☐ NO ☐
Tree Work? YES ☐ NO ☐ | Designer/Staked? YES ☐ NO ☐ | CT/Special Mtr? YES ☐ NO ☐
Map Posting? YES ☒ NO ☐ | Trench Feet | Duct Bank Feet
CITY | DR. DIST. | COUNTY AIR | STATE RD | FAA
WMD | RR XING | COUNTY RD. | TRANSM.
Posted by | Telephone Request? YES ☐ NO ☐ | CATV Request? YES ☐ NO ☐

FPL

DESIGNED BY	E. S OLLENKOPER
DRAWN BY	A. LOPEZ
DATE	01/30/08
MAP NO.	

0 50 100 200 FEET

T/C SP

U.G. LAYOUT HIGH DENSITY

2007 URD TARIFF HARDENING REVISION
176 LOT SUBDIVISION

DWG NO. URDE94

WR:1328347 MR:1428 -44-883

WR Number:
2816889

2008 OH HIGH DENSITY LAYOUT

	2007	2008
NUMBER OF LOTS =	176	176
MECA STORES LDG % =	6.24%	6.24%
ACTUAL STORES LDG % =	5.82%	5.76%
ACTUAL EO =	16.716%	19.082%
ADJUSTED CO =	6.138%	6.868%

CLASSIFICATION	ACCOUNT	MATERIAL W/O CO 2007	MATERIAL W/O CO 2008	MATERIAL COST/LOT WITH CO 2007	MATERIAL COST/LOT WITH CO 2008	LABOR W/O CO 2007	LABOR W/O CO 2008	LABOR COST/LOT WITH CO 2007	LABOR COST/LOT WITH CO 2008	TOTAL LABOR & MATERIAL 2007	TOTAL LABOR & MATERIAL 2008
SERVICE	369.101	$0.00	$0.00			$0.00	$0.00				
SERVICE	369.100	$10,256.46	$10,024.00			$14,262.96	$15,554.94				
MTR.INST.(LAB)	586.380					$3,530.56	$3,843.30				
MTR.COST(MAT)		$4,255.68	$4,234.56	$24.18	$24.06						
SERVICE SUBT	W/O STORES LDG	$13,909.73	$13,669.80	$83.88	$83.00	$17,793.52	$19,398.24	$107.31	$117.79	$191.19	$200.79
PRIMARY	365.002	$1,957.98	$1,977.04			$7,537.62	$8,372.24				
PRIMARY	365.999	$0.00	$0.00			$0.00	$0.00				
PRIMARY	593.180	$0.00	$0.00			$55.74	$60.66				
PRIMARY SUBT	W/O STORES LDG	$1,842.98	$1,860.92	$11.11	$11.30	$7,593.36	$8,432.90	$45.79	$51.20	$56.90	$62.50
SECONDARY	365.040	$1,671.15	$1,687.45			$6,433.48	$7,145.83				
SECONDARY	365.091	$14,513.29	$15,121.78			$11,854.59	$13,166.75				
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	$0.00			$0.00	$0.00				
SECONDARY SUBT	W/O STORES LDG	$15,233.85	$15,821.94	$91.87	$96.07	$18,288.07	$20,312.57	$110.29	$123.34	$202.16	$219.41
TREE TRIM(L)											
POLES	364.130	$5,116.65	$0.00			$14,301.50	$0.00				
POLES	364.135	$12,650.36	$22,678.29			$18,241.23	$35,526.81				
POLES	364.140	$0.00	$0.00			$0.00	$0.00				
POLES	364.999	$0.00	$0.00			$0.00	$0.00				
POLE SUBT W/O	STORES LDG	$16,723.47	$21,346.28	$100.85	$129.62	$32,542.73	$35,526.81	$196.25	$215.72	$297.10	$345.34
TRANSFORMER	583.280	$0.00	$0.00			$3,705.45	$4,033.68				
TRANSFORMER	583.180	$0.00	$0.00			$0.00	$0.00				
TRANSFORMER	PLANT (MAT) 368	$19,918.45	$ 19,950.60								
TRANSFORMER	SUBTOTAL	$19,918.45	$19,950.60	$120.12	$121.14	$3,705.45	$4,033.68	$22.35	$24.49	$142.47	$145.63
SUB-TOTAL		$67,628.48	$72,649.54	$407.83	$441.13	$79,923.13	$87,704.20	$481.99	$532.54	$889.82	$973.67
MATSUB-MTR.(M)				$383.65	$417.07						
STORES LDG. %				5.82%	5.76%						
METER STORES LDG %				5.82%	5.76%						
TOTAL STORES LDG				$23.74	$25.41					$23.74	$25.41
SUBTOTAL				$431.57	$466.54			$481.99	$532.54	$913.56	$999.08
E0				$72.14	$89.03			$80.57	$101.62	$152.71	$190.65
TOTAL (Does not include Operational and Storm Cost adjustments.)				$503.71	$555.57			$562.56	$634.16	$1,066.27	$1,189.73

2008 UG HIGH DENSITY LAYOUT

WR Number
1328347

	2007	2008
NUMBER OF LOTS =	176	176
MECA STORES LDG % =	6.24%	6.24%
ACTUAL STORES LDG % =	5.82%	5.76%
ACTUAL EO =	16.716%	19.082%
ADJUSTED CO =	6.138%	6.868%

CLASSIFICATION	ACCOUNT	MATERIAL W/O CO 2007	MATERIAL W/O CO 2008	MATERIAL COST/LOT WITH CO 2007	MATERIAL COST/LOT WITH CO 2008	LABOR W/O CO 2007	LABOR W/O CO 2008	LABOR COST/LOT WITH CO 2007	LABOR COST/LOT WITH CO 2008	TOTAL LABOR & MATERIAL 2007	TOTAL LABOR & MATERIAL 2008
SERVICE	369.699	$22,352.95	$22,588.83			$32,925.80	$47,707.27				
SERVICE	594.780	$152.28	$152.82			$3.24	$3.51				
SERVICE	369.600	$0.00	$0.00			$0.00	$0.00				
MTR.INST.(L)	586.380					$3,530.56	$3,843.30				
MTR.COST(M)		$4,255.68	$4,234.56	$24.18	$24.06						
SERVICE TRENCH						($16,045.44)	($17,413.83)				
SERVICE SUBT	W/O STORES LDG	$25,439.07	$25,640.48	$153.41	$155.69	$20,414.16	$34,140.25	$123.11	$207.30	$276.52	$362.99
PRIMARY	366.201	$11,791.72	$11,796.12			$30,868.83	$33,501.83				
PRIMARY	366.202	$0.00	$0.00			$0.00	$0.00				
PRIMARY	366.203	$0.00	$0.00			$0.00	$0.00				
PRIMARY	593.180	$53.28	$53.08			$0.04	$0.04				
PRIMARY	365.999	$406.32	$408.40			$565.40	$615.48				
PRIMARY	367.201	$9,501.20	$9,574.55			$8,433.10	$9,478.31				
PRIMARY	364.999	$0.00	$0.00			$0.00	$0.00				
PRI/SEC TRENCH						($19,651.72)	($21,327.65)				
PRIMARY SUBT	W/O STORES LDG	$20,474.88	$20,549.84	$123.48	$124.78	$20,215.65	$22,268.01	$121.91	$135.21	$245.39	$259.99
SECONDARY	367.122	$8,065.48	$8,131.97			$7,239.75	$8,136.42				
SECONDARY SUBT	W/O STORES LDG	$7,591.76	$7,654.34	$45.78	$46.48	$7,239.75	$8,136.42	$43.66	$49.40	$89.44	$95.88
TRANSFORMER	583.280	$0.00	$0.00			$679.08	$737.04				
TRANSFORMER	366.801	$1,259.88	$1,288.08			$549.96	$596.76				
TRANSFORMER	PLANT (MAT) 368	$19,973.68	$ 19,930.77								
TRANSFORMER	SUBTOTAL	$21,159.56	$21,143.19	$127.60	$128.38	$1,229.04	$1,333.80	$7.41	$8.10	$135.01	$136.48
PRI/SEC TRENCH						$19,651.72	$21,327.65	$118.51	$129.50	$118.51	$129.50
SVC TRENCH						$16,045.44	$17,413.83	$96.76	$105.74	$96.76	$105.74
SUB-TOTAL		$74,665.27	$74,987.85	$450.27	$455.33	$84,795.76	$104,619.96	$511.36	$635.25	$961.63	$1,090.58
MATSUB-MTR.(M)				$426.09	$431.27						
STORES LDG. %				5.82%	5.76%						
METER STORES LDG %				5.82%	5.76%						
TOTAL STORES LDG				$26.21	$26.23					$26.21	$26.23
SUBTOTAL				$476.48	$481.56			$511.36	$635.25	$987.84	$1,116.81
E0				$79.65	$91.89			$85.48	$121.22	$165.13	$213.11
TOTAL (Does not include Operational and Storm Cost adjustments.)				$556.13	$573.45			$596.84	$756.47	$1,152.97	$1,329.92

OPERATIONAL COSTS DIFFERENTIAL - HIGH DENSITY

Low Density	30-Year NPV ($ per pole-line mile) O&M	Capital	Total	Cost per Lot
Differential (Non-Storm)	$7,130	$14,207	$21,337	$213
Avoided Storm Restoration				
Tier 1 - GAF Equivalent	($35,426)		($35,426)	($354)
Tier 2 - Mid-Band (40%)	($14,171)		($14,171)	($142)
Tier 3 - Baseline (20%)	($7,085)		($7,085)	($71)

Low Density	Cost Differential
Pre-Operational Cost	$140.19
Post-Operational Cost	
Tier 1 - GAF Equivalent	$0.00
Tier 2 - Mid-Band (40%)	$211.19
Tier 3 - Baseline (20%)	$282.19

METER PEDESTAL

COMPANY: FPL DATE: 03/15/08

OVERHEAD VS. UNDERGROUND SUMMARY SHEET

High Density 176 Lot Subdivision
Customer Owned Service Laterals from Meter Centers
Cost per Dwelling Unit (1)

ITEM	OVERHEAD	UNDERGROUND	DIFFERENTIAL
LABOR	$453.31	$410.38	($42.93)
MATERIAL	$436.47	$435.55	($0.92)
TOTAL *	$889.78	$845.93	($43.85)

* The tariff differential has been reduced to $0 since the differential is negative.

(1) Does not include Operational and Storm Cost adjustments.

EXHIBIT VIII

COMPANY: FPL DATE: 03/15/08

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)	$51.99	$69.67	$121.66
Primary	$10.98	$48.13	$59.11
Secondary	$71.19	$95.88	$167.07
Initial Tree Trim	----------	----------	----------
Poles	$91.27	$142.50	$233.77
Transformers	$121.14	$24.49	$145.63
Sub-Total	$346.57	$380.67	$727.24
Stores Handling(3)	$19.96	----------	$19.96
SubTotal	$366.53	$380.67	$747.20
Engineering(5)	$69.94	$72.64	$142.58
TOTAL(6)	$436.47	$453.31	$889.78

1 - Includes Sales Tax.

2 - Includes Meters.

3 - 5.76 % of All Material.

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

5 - 19.082 % of All Material and Labor.

6 - Does not include Operational and Storm Cost adjustments.

EXHIBIT IX

COMPANY: FPL DATE: 03/15/08

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)	$25.71	$23.34	$49.05
Primary	$121.13	$116.71	$237.84
Secondary	$89.44	$90.73	$180.17
Transformers	$109.56	$6.75	$116.31
Prim. & Sec. Trenching	----------	$107.09	$107.09
Service Trenching	----------	----------	----------
Sub-Total	$345.84	$344.62	$690.46
Stores Handling(3)	$19.92	----------	$19.92
SubTotal	$365.76	$344.62	$710.38
Engineering(5)	$69.79	$65.76	$135.55
TOTAL(6)	$435.55	$410.38	$845.93

1 - Includes Sales Tax.

2 - Includes Meters.

3 - 5.76 % of All Material.

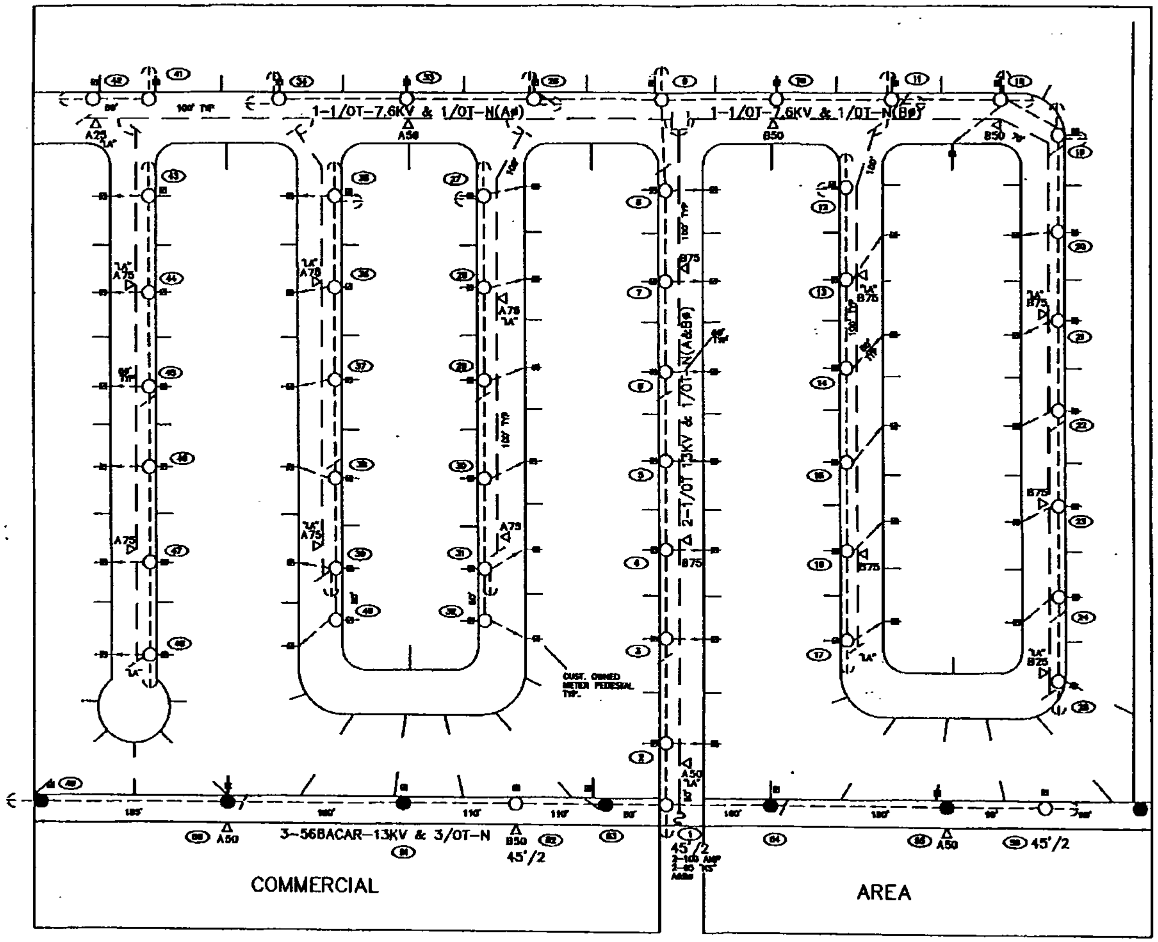
4 - Includes Payroll, Taxes, Insurance, P&W, & Transportation.

5 - 19.082 % of All Material and Labor.

6 - Does not include Operational and Storm Cost adjustments.

EXHIBIT X

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



NOTES

1. ALL GUYS ARE 5/16", 8" SCR, 20' LD
2. ALL SVC'S TO CUST. METER PEDESTALS ADJACENT TO LINE POLES ARE 1/0 TPX, 16' LONG. SERVICES CROSSING ROADS ARE 1/0 TPX, LENGTH VARIES.
3. ALL POLES ARE 40'/3 UNLESS NOTED OTHERWISE.
4. ALL SEC. CONDS. ARE 3/0 TPX.
6. FRAME LOC 1 PER E-27.0.0, FIG 2.
6. FRAME LOCS 3, 5, 6, & 8 SIMILAR TO E-5.0.0(2∅)
7. FRAME LOCS 2 & 7 SIMILAR TO I-41.0.1, FIG 2
8. FRAME LOC 4 SIMILAR TO I-41.0.1, FIG 1
9. FRAME LOC 9 WITH 2∅'S D.E. VERT
10. FRAME TYP TANG TX POLES (1∅) PER I-41.0.0
11. FRAME TYP D.E. TX POLES (1∅) PER I-42.0.1, FIG 2A
12. FRAME 5LOCS 50 & 55 SIMILAR TO I-41.0.1, FIG 2
13. FRAME LOC. 52 SIMILAR TO I-41.0.1, FIG 1
14. NEW FACILITIES HAVE BEEN DESIGNED TO 145 MPH EXTREME WINDLOADING CRITERIA.

LATERAL LOADING

A∅ – 575 KVA
B∅ – 575 KVA
TOTAL – 1150 KVA (CONNECTED)

ASBUILT	AUTH NO.	NO.	DATE	REVISION
	2817090	4	01/30/08	UPDATE TO STORM HARDENING STANDARDS
	2588243	3	03/08/07	UPDATE DWG WITH METER PEDESTALS
	1324010	2	08/23/03	CLEAN BACKGROUND
	1324010	1	09/04/03	EDIT POLE SIZE
	0404-04-010	0	02/05/97	ORIGINAL DWG

AS-BUILT COPY | AS-BUILT CREW PRINT

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

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

Easement? yes ☐ no ☐ | Tree Work? yes ☐ no ☐ | Map Posting? yes ☒ no ☐ | Posted by

Survey/Redo? yes ☐ no ☐ | Designer/Status? yes ☐ no ☐ | Trench Feet | CITY | DR. DIST. | COUNTY AIR | STATE RD | FAA | TWD | RR XING | COUNTY RD. | TRAFFIC | Telephone Request? yes ☐ no ☐

Work with SNOT yes ☐ no ☐ | CF/Special MAT yes ☐ no ☐ | Duct Bank Feet | CATV Request? yes ☐ no ☐

FPL

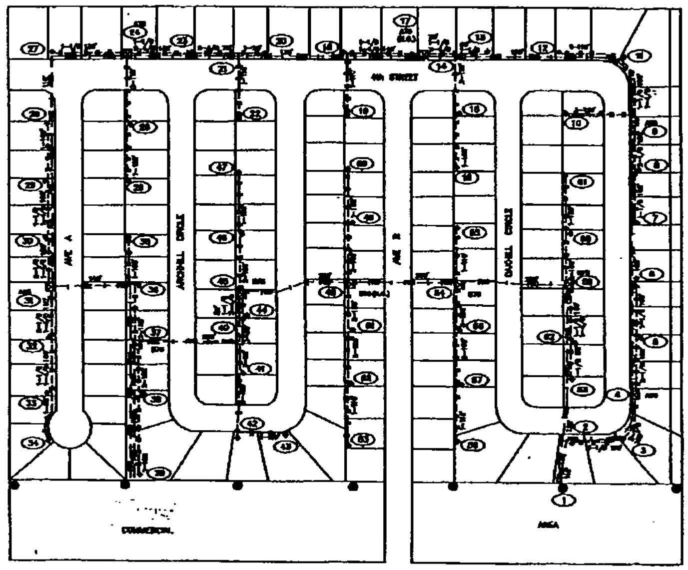
DESIGNED BY	E S DILLENKOFER
DRAWN BY	A. LOPEZ
DATE	01/30/08
MAP NO.	

0 25 50 100 FEET

N/A SP
METER PEDESTALS
176 LOTS – OVERHEAD
2007 URD TARIFF HARDENING REVISION

DWG NO. URDE93
WR 2817090 TWR 5004-07-883

PLOT DATED 3/8/2007 PLOT TIME 11:52:38 AM CAD NAME: DJH



NOTES:
1. ALL SECONDARY IS 4/0 UNLESS NOTED.
2. ALL MH'S ARE 84" WITH 3 PORT (2SVCS) OR 5 PORT (3-4 SVCS) MULTIMPS.
3. NEW FACILITIES HAVE BEEN DESIGNED TO 140 MPH EXTREME WINDLOADING CRITERIA

TOT 678 KVA (CONNECTED)

ASBUILT	AUTH NO.	NO.	DATE	REVISION
	1368886	2	01/30/08	UPDATE TO STORM HARDENING STANDARDS
	1368886	1	01/04/08	ADD MECA LOCATIONS
	6486-03-010	0	03/03/07	ORIGINAL DWG

AS-BUILT COPY

AS-BUILT CREW PRINT

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

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

Easement? YES ☐ NO ☐
Tree Work? YES ☐ NO ☐
Map Posting? YES ☒ NO ☐
Posted by

Survey/Staked YES ☐ NO ☐
Designer/Staked YES ☐ NO ☐
Trench Feet
CITY | DR. BSRL. | COUNTY AIR | STATE RD | FAA
TWD | NR 1002 | COUNTY RD. | TRANSM.
Telephone Request? YES ☐ NO ☐
CATV Request? YES ☐ NO ☐

Work with SMOF YES ☐ NO ☐
CT/Special Mtr? YES ☐ NO ☐
Best Bank Feet

FPL

DESIGNED BY	E S DILLENHOFER
DRAWN BY	A. LOPEZ
DATE	01/30/08
MAP NO.	

0 50 100 200
FEET

N/A SP
U.G. LAYOUT
METER PEDESTAL
2007 URD TARIFF HARDENING REVISION
176 LOT SUBDIVISION

DWG NO. URDE95

WR 1368886 RNO 2435-44-883

WR Number
2819070

2008 OH METER PEDESTAL LAYOUT

	2007	2008
NUMBER OF LOTS =	176	176
MECA STORES LDG % =	6.24%	6.24%
ACTUAL STORES LDG % =	5.82%	5.76%
ACTUAL EO =	16.716%	19.082%
ADJUSTED CO =	6.138%	6.868%

CLASSIFICATION	ACCOUNT	MATERIAL W/O CO 2007	MATERIAL W/O CO 2008	MATERIAL COST/LOT WITH CO 2007	MATERIAL COST/LOT WITH CO 2008	LABOR W/O CO 2007	LABOR W/O CO 2008	LABOR COST/LOT WITH CO 2007	LABOR COST/LOT WITH CO 2008	TOTAL LABOR & MATERIAL 2007	TOTAL LABOR & MATERIAL 2008
SERVICE	369.101	$0.00	$0.00			$0.00	$0.00				
SERVICE	369.100	$4,714.65	$4,597.45			$6,987.48	$7,630.08				
MTR.INST.(LAB)	586.380					$3,530.56	$3,843.30				
MTR.COST(MAT)		$4,255.68	$4,234.56	$24.18	$24.06						
SERVICE SUBT	W/O STORES LDG	$8,693.42	$8,561.98	$52.43	$51.99	$10,518.04	$11,473.38	$63.43	$69.67	$115.86	$121.66
PRIMARY	365.002	$2,070.17	$1,921.77			$7,301.53	$7,857.68				
PRIMARY	365.999	$0.00	$0.00			$0.00	$0.00				
PRIMARY	593.180	$0.00	$0.00			$63.76	$69.40				
PRIMARY SUBT	W/O STORES LDG	$1,948.57	$1,808.89	$11.75	$10.98	$7,365.29	$7,927.08	$44.42	$48.13	$56.17	$59.11
SECONDARY	365.040	$1,763.92	$1,637.49			$6,221.41	$6,695.30				
SECONDARY	365.091	$11,292.96	$10,817.63			$8,450.77	$9,094.46				
SECONDARY	365.095	$0.00	$0.00			$0.00	$0.00				
SECONDARY	365.999	$0.00	$0.00			$0.00	$0.00				
SECONDARY SUBT	W/O STORES LDG	$12,289.98	$11,723.57	$74.12	$71.19	$14,672.18	$15,789.76	$88.48	$95.88	$162.60	$167.07
TREE TRIM(L)											
POLES	364.130	$288.63	$0.00			$851.94	$0.00				
	364.135	$13,558.57	$15,969.45			$20,645.99	$23,468.75				
	364.140	$0.00	$0.00			$0.00	$0.00				
	364.999	$0.00	$0.00			$0.00	$0.00				
POLE SUBT W/O	STORES LDG	$13,033.89	$15,031.49	$78.60	$91.27	$21,497.93	$23,468.75	$129.64	$142.50	$208.24	$233.77
TRANSFORMER	583.280	$0.00	$0.00			$3,705.45	$4,033.68				
TRANSFORMER	583.180	$0.00	$0.00			$0.00	$0.00				
TRANSFORMER	PLANT (MAT) 368	$19,918.45	$ 19,950.60								
TRANSFORMER	SUBTOTAL	$19,918.45	$19,950.60	$120.12	$121.14	$3,705.45	$4,033.68	$22.35	$24.49	$142.47	$145.63
SUB-TOTAL		$55,884.31	$57,076.53	$337.02	$346.57	$57,758.89	$62,692.65	$348.32	$380.67	$685.34	$727.24
MATSUB-MTR.(M)				$312.84	$322.51						
STORES LDG. %				5.82%	5.76%						
METER STORES LDG %				5.82%	5.76%						
TOTAL STORES LDG				$19.61	$19.96					$19.61	$19.96
SUBTOTAL				$356.63	$366.53			$348.32	$380.67	$704.95	$747.20
E0				$59.61	$69.94			$58.23	$72.64	$117.84	$142.58
TOTAL (Does not include Operational and Storm Cost adjustments.)				$416.24	$436.47			$406.55	$453.31	$822.79	$889.78

2008 UG METER PEDESTAL LAYOUT

WR Number
1368886

	2007	2008
NUMBER OF LOTS =	176	176
MECA STORES LDG % =	6.24%	6.24%
ACTUAL STORES LDG% =	5.82%	5.76%
ACTUAL EO =	16.716%	19.082%
ADJUSTED CO =	6.138%	6.868%

CLASSIFICATION	ACCOUNT	MATERIAL W/O CO 2007	MATERIAL W/O CO 2008	MATERIAL COST/LOT WITH CO 2007	MATERIAL COST/LOT WITH CO 2008	LABOR W/O CO 2007	LABOR W/O CO 2008	LABOR COST/LOT WITH CO 2007	LABOR COST/LOT WITH CO 2008	TOTAL LABOR & MATERIAL 2007	TOTAL LABOR & MATERIAL 2008
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					$3,530.56	$3,843.30				
MTR.COST(MAT)		$4,255.68	$4,234.56	$24.18	$24.06						
SERVICE TRENCH						$0.00	$0.00				
SERVICE SUBT	W/O STORES LDG	$4,255.68	$4,234.56	$25.66	$25.71	$3,530.56	$3,843.30	$21.29	$23.34	$46.95	$49.05
PRIMARY	366.201	$11,892.45	$11,905.23			$26,368.19	$28,616.51				
PRIMARY	366.202	$0.00	$0.00			$0.00	$0.00				
PRIMARY	366.203	$0.00	$0.00			$0.00	$0.00				
PRIMARY	366.204	$0.00	$0.00			$0.00	$0.00				
PRIMARY	366.205	$0.00	$0.00			$0.00	$0.00				
PRIMARY	365.999	$406.34	$408.40			$565.44	$615.48				
PRIMARY	367.201	$8,680.38	$8,752.30			$6,652.92	$7,544.43				
PRIMARY	594.680	$0.00	$0.00			$0.73	$0.75				
PRIMARY	593.180	$125.28	$128.42			$74.18	$80.76				
PRI/SEC TRENCH						($16,251.13)	($17,637.06)				
PRIMARY SUBT	W/O STORES LDG	$19,864.88	$19,949.50	$119.80	$121.13	$17,410.33	$19,220.88	$104.99	$116.71	$224.79	$237.84
SECONDARY	367.122	$15,502.56	$15,648.42			$13,177.66	$14,942.66				
SECONDARY SUBT	W/O STORES LDG	$14,592.01	$14,729.31	$88.00	$89.44	$13,177.66	$14,942.66	$79.47	$90.73	$167.47	$180.17
TRANSFORMER	583.280	$0.00	$0.00			$565.90	$614.20				
TRANSFORMER	366.801	$1,049.90	$1,073.40			$458.30	$497.30				
TRANSFORMER	PLANT (MAT) 368	$17,081.86	$ 17,033.62								
TRANSFORMER	SUBTOTAL	$18,070.09	$18,043.97	$108.97	$109.56	$1,024.20	$1,111.50	$6.18	$6.75	$115.15	$116.31
PRI/SEC TRENCH						$16,251.13	$17,637.06	$98.00	$107.09	$98.00	$107.09
SVC TRENCH						$0.00	$0.00	$0.00	$0.00		
SUB-TOTAL		$56,782.66	$56,957.34	$342.43	$345.84	$51,393.88	$56,755.40	$309.93	$344.62	$652.36	$690.46
MATSUB-MTR.(M)				$318.25	$321.78						
STORES LDG. %				5.82%	5.76%						
METER STORES LDG %				5.82%	5.76%						
TOTAL STORES LDG				$19.93	$19.92					$19.93	$19.92
SUBTOTAL				$362.36	$365.76			$309.93	$344.62	$672.29	$710.38
E0				$60.57	$69.79			$51.81	$65.76	$112.38	$135.55
TOTAL (Does not include Operational and Storm Cost adjustments.)				$422.93	$435.55			$361.74	$410.38	$784.67	$845.93

OPERATIONAL COSTS DIFFERENTIAL - METER PEDESTAL

	30-Year NPV ($ per pole-line mile)			Cost
Low Density	O&M	Capital	Total	per Lot
Differential (Non-Storm)	$7,130	$14,207	$21,337	$213
Avoided Storm Restoration				
Tier 1 - GAF Equivalent	($35,426)		($35,426)	($354)
Tier 2 - Mid-Band (40%)	($14,171)		($14,171)	($142)
Tier 3 - Baseline (20%)	($7,085)		($7,085)	($71)

Low Density		Cost Differential
Pre-Operational Cost	Note 1	$0.00
Post-Operational Cost		
Tier 1 - GAF Equivalent	----------	$0.00
Tier 2 - Mid-Band (40%)	----------	$27.15
Tier 3 - Baseline (20%)	----------	$98.15

Note 1: The "Pre-Operational Cost" differential has been reduced to $0 since it is a negative amount (-$43.85). However, the negative amount has been applied to determine the "Post-Operational Cost" differentials.

FEEDER COST

COMPANY: FPL DATE: 03/15/08

AVERAGE UNDERGROUND FEEDER COST *

Underground	Overhead	Difference
$/Ft..... $30.10	$/Ft..... $17.21	$/Ft..... $12.89

AVERAGE UNDERGROUND LATERAL COST *

1 Phase Underground	1 Phase Overhead	Difference
$/Ft..... $7.30	$/Ft..... $5.97	$/Ft..... $1.33

2 Phase Underground	2 Phase Overhead	Difference
$/Ft..... $10.88	$/Ft..... $7.76	$/Ft..... $3.12

3 Phase Underground	3 Phase Overhead	Difference
$/Ft..... $14.46	$/Ft..... $9.56	$/Ft..... $4.91

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

* Does not include Operational and Storm Cost adjustments.

EXHIBIT XII

DATE: 03/15/08

2008 URD TARIFF

FEEDER/LATERAL COST[1]

Feeder Length (Ft) = ...		25,428
UG Feeder Cost = ...		$828,354.68
26 UG Lateral Risers not required if UG Feeder is used		
Cost of each Lateral Riser = ...	$2,421.18	
26 Lateral Risers X $2,421.18 = ...		($62,950.68)
Net UG Feeder Cost = ...		$765,404.00
UG Feeder per foot cost = ...		$30.10
OH Feeder Cost =.....		$437,523.54
OH Feeder per foot cost = ...		$17.21
Feeder Differential Cost = ...		$12.89
Padmounted Switch cabinet weighted cost (Each)[2, 3] = ...		$21,315.92

NOTES:
(1) These per foot costs include cable-in-conduit and cable pull boxes.
(2) Differential cost based on padmounted switch vs. overhead switch average installed cost weighted by quantity of each switch installed. This cost is identical to the padmounted switch cost in the UCD Tariff.
(3) Does not include Operational and Storm Cost adjustments.

DATE: 03/15/08

2008 URD TARIFF

LATERAL COST[3, 4]

Lateral Length = 1000 Feet

1 Phase UG Lateral Cost =	$7,296.83
1 Phase UG Lateral Cost Per Foot =	$7.30
1 Phase Overhead Lateral Cost =	$5,974.36
1 Phase Overhead Lateral Cost Per Foot =	$5.97
1 Phase Lateral Differential Cost =	$1.33
2 Phase UG Lateral Cost =	$10,882.76
2 Phase UG Lateral Cost Per foot =	$10.88
2 Phase OH Lateral Cost =	$7,761.42
2 Phase OH Lateral Cost Per foot =	$7.76
2 Phase Lateral Differential Cost =	$3.12
3 Phase UG Lateral Cost =	$14,463.73
3 Phase UG Lateral Cost Per foot =	$14.46
3 Phase OH Lateral Cost =	$9,557.34
3 Phase OH Lateral Cost Per foot =	$9.56
3 Phase Lateral Differential Cost =	$4.91

NOTE: (3) Does not include Operational and Storm Cost adjustments.
(4) These costs include cable-in-conduit only (no pull boxes).

CONDUIT CREDITS

DATE: 03/15/08

2008 URD TARIFF

URD BASIS ADDENDUM TO APPENDIX NO. 3

10.3.3 Conduit Installation Credits

1. Low Density

Pri/Sec = ...	178.23	MH	X	$97.48	/MH	=.....	$17,373.86
							210 Lots
							$ 82.73 /Lot
Svc =.....	102.9	MH	X	$97.48	/MH	=.....	$10,030.69
							210 Lots
							$ 47.77 /Lot

2. High Density

Pri/Sec = ...	91.12	MH	X	$97.48	/MH	=.....	$8,882.38
							176 Lots
							$ 50.47 /Lot
Svc =.....	61.6	MH	X	$97.48	/MH	=.....	$6,004.77
							176 Lots
							$ 34.12 /Lot

3. Meter Pedestals

When a contribuition is charged:

Pri/Sec = ...	72.05	MH	X	$97.48	/MH	=.....	$7,023.43
							176 Lots
							$ 39.91 /Lot

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

10.5.4 Replace Existing Service

2" PVC	0.005	MH X	$97.48	/MH X	63	Ft.=.....	$30.71 /Lot

10.4.3 UG Service from OH Lines

2" PVC	0.005	MH X	$97.48	/MH =	.....	$0.49 /Ft.
LARGER THAN 2" PVC	0.007	MH X	$97.48	/MH =	.....	$0.68 /Ft.

10.3.3.d. Credit for Installation of Conduit

2" PVC	0.005	MH X	$97.48	/MH =	.....	$0.49 /Ft.
LARGER THAN 2" PVC	0.007	MH X	$97.48	/MH =	.....	$0.68 /Ft.

10.2.11 Extensions of Service Beyond Point of Delivery

CABLE MATERIAL	$0.95 /Ft.	X	1.0576	Stores Loading =	.....	$1.01 /Ft.
	$1.01 /Ft.	X	1.19082	EO =	.....	$1.20 /Ft.
CABLE PULL	$97.48 /MH	X	0.003	MH =.....		$ 0.29 /Ft.
	$ 0.29 /Ft.	X	1.19082	EO =	.....	$0.35 /Ft.
CONDUIT MATERIAL	$0.43 /Ft.	X	1.0576	Stores Loading =	.....	$0.45 /Ft.
	$0.45 /Ft.	X	1.19082	EO =	.....	$0.54 /Ft.
CONDUIT LABOR	$97.48 /MH	X	0.005	MH =.....		$0.49 /Ft.
	$0.49 /Ft.	X	1.19082	EO =	.....	$0.58 /Ft.
TRENCH	$97.48 /MH	X	0.029	MH =.....		$2.83 /Ft.
	$2.83 /Ft.	X	1.19082	EO =	.....	$3.37 /Ft.
					TOTAL.....	$6.04 /Ft.

When Customer Provides Trench and Conduit Installation

$1.20 +	$0.35 +	$0.54 =.....	$2.09 /Ft.
Cable Material +	Pull Labor +	Conduit Material	

TRENCH CREDITS

DATE: 03/15/08

2008 URD TARIFF

TRENCH CREDITS

10.3.3

1. Low Density

Pri/Sec = ...	432.39 MH	X	$97.48 /MH	=.....	$42,149.38	
					210	Lots
					$200.71	/Lot
Svc =.....	0.029 MH	X	$97.48 /MH	X 63 Ft. =.....	$178.10	/Lot

2. High Density

Pri/Sec = ...	218.79 MH	X	$97.48 /MH	=.....	$21,327.65	
					176	Lots
					$121.18	/Lot
Svc =.....	0.029 MH	X	$97.48 /MH	X 35 Ft. =.....	$98.94	/Lot

3. Meter Pedestals

When a contribution is charged:

Pri/Sec = ...	180.93 MH	X	$97.48 /MH	=.....	$17,637.06	
					176	Lots
					$100.21	/Lot

Feeder/Lateral Trench Credit =.....	$97.48	/MH X	0.029	MH =	$2.83	/Ft.
Feeder Splice Box Installation Credit =.....	$97.48	/MH X	7.36	MH =	$717.45	/Box
Primary Splice Box Installation Credit =.....	$97.48	/MH X	1.94	MH =	$189.11	/Box
Secondary Handhole Installation Credit						
For 17" Handhole = ...	$97.48	/MH X	0.18	MH =	$17.55	/HH
For 24" or 30" Handhole = ...	$97.48	/MH X	0.51	MH =	$49.71	/HH
Concrete Pad for Pad Mounted Transformer or Capacitor Bank Credit =.....	$97.48	/MH X	0.3	MH =	$29.24	/Pad
Flexible HDPE Conduit Installation Credit = ...	$97.48	/MH X	0.001	MH =	$0.10	/Ft.
Concrete Pad and Cable Chamber for Feeder Switch Pad =.....	$97.48	/MH X	4.71	MH =	$459.13	/Pad

Trench Credit for New UG Service Laterals

10.4.3	$97.48	/MH X	0.029	MH =	$2.83	/Ft.

Trench Credit for Replacement of OH Service with UG Service

10.5.4.	0.029	MH X	$97.48	/MH X	63	Ft. =	$178.10	/Svc

Shown on Page 3 of Basis

RISER TO HANDHOLE COST
AND SERVICE LATERAL DIFFERENTIAL

DATE: 03/15/08

2008 URD TARIFF

RISER TO HANDHOLE COST

Overhead

Material	Labor	Total
$96.28	$129.81	$226.09

Underground

Material	Labor	
$349.65	$497.59	$847.24

DIFFERENTIAL = ... $621.15

SERVICE LATERAL DIFFERENTIAL - LOW DENSITY

	Underground	Overhead
Material	$147.87	$98.58
Labor	$350.53	$131.45
Stores loading	$8.52	$5.68
EO	$96.73	$44.98
Total	$603.65	$280.69

UNDERGROUND	$603.65
OVERHEAD	($280.69)
DIFFERENTIAL =	$322.96

DATE: 03/15/08

2008 URD TARIFF

SERVICE LATERAL DIFFERENTIAL - HIGH DENSITY

	Underground	Overhead
Material	$119.70	$82.48
Labor	$281.06	$118.62
Stores loading	$6.89	$4.75
EO	$77.79	$39.28
Total	$485.44	$245.13

UNDERGROUND	$485.44
OVERHEAD	($245.13)
DIFFERENTIAL =	$240.31

COST CHANGES

2008 URD LOW DENSITY TARIFF CHANGES

	$563.23	-	$562.80	=	$0.43

LABOR		2007	2008	%INC	$ Impact on Differential
1. Labor Rate	OH	$100.25	$109.13	8.86%	($54.45)
(Per MH)	UG	$89.82	$97.48	8.53%	$73.93
2. Manhours	OH	1287.72	1284.08	-0.28%	$1.89
	UG	2006.63	1953.36	-2.65%	($16.71)
3. EO/CO Rate		23.88%	27.26%	14.15%	$8.44
Base		$249.75	$256.25	2.60%	$1.55
	Labor Impact on Differential.....				**$14.65**

MATERIAL	M&S Number				
1. 1/0 Tpx Svc OH	100-15400-6	$0.78	$0.80	1.61%	($1.06)
Quantity OH		17,645	13,337	-24.42%	$16.32
Cable Cost UG	100-25000-5	$0.94	$0.95	1.40%	$1.63
Quantity UG		26,084	16,965	-34.96%	($41.32)
2. Sec. Cable 3/0 OH	100-15600-9	$1.10	$1.13	1.92%	($0.03)
Quantity OH		340	4,648	1267.55%	($23.10)
Cost 4/0 UG	100-25300-4	$1.38	$1.40	1.11%	$0.48
Quantity 4/0 UG		6,577	15,265	132.11%	$57.91
3. Pri./Neut. 1/0 OH	100-58900-2	$0.20	$0.19	-1.23%	$0.29
Quantity OH		25,697	25,460	-0.92%	$0.22
Pri./Neut. 3/0 OH	100-59000-1	$0.27	$0.26	-2.81%	$0.03
Quantity OH		926	155	-83.32%	$0.97
Cable/Cond. 1/0 UG	100-29000-7	$1.40	$1.41	1.05%	$1.11
Quantity 1/0 UG		15,825	15,825	0.00%	$0.00
4. Transformer OH		$ 498.64	$ 497.92	-0.14%	$0.21
Quantity OH		61	61	0.00%	$0.00
Cost UG		$ 1,621.30	$ 1,621.09	-0.01%	($0.02)
Quantity UG		24	24	0.00%	$0.00
5. Poles Cost - Weighted Avg		$ 142.96	$ 195.76	36.93%	($29.67)
Quantity		118	122	3.39%	($3.73)
6. Anchors Cost		$ 22.76	$ 21.97	-3.48%	$0.28
Quantity		73	76	4.11%	($0.31)
7. 2" PVC Cost	164-33100-6	$0.43	$0.43	0.00%	$0.00
Quantity		45,827	45,827	0.00%	$0.00
8. 24" HH Cost	162-12000-8	$85.61	$85.81	0.23%	$0.02
Quantity		24	24	0.00%	$0.00
9. Electronic Markers - full range	590-61601-5	$9.59	$9.59	0.03%	$0.00
Quantity		79	79	0.00%	$0.00
10. Small Multitap Cost	163-06600-7	$10.55	$10.55	-0.02%	($0.00)
Quantity		69	69	0.00%	$0.00
11. Schedule 80 90 bend Cost	164-23890-0	$6.61	$6.62	0.16%	$0.01
Quantity		105	105	0.00%	$0.00
12. Schedule 80 45 bend Cost	164-23845-0	$6.39	$6.39	-0.02%	($0.00)
Quantity		105	105	0.00%	$0.00
13. Pri.Splice box UG	162-12100-4	$358.34	$360.39	0.57%	$0.05
Quantity UG		5	5	0.00%	$0.00
14. 100 AMP Fuse Switch	330-52000-7	$41.21	$41.73	1.26%	($0.16)
Quantity OH		66	66	0.00%	$0.00

2008 URD LOW DENSITY TARIFF CHANGES

15. OH SVC Tap Box	102-63600-8	$6.94	$6.94	0.03%	($0.00)
Quantity OH		78	78	0.00%	$0.00
16. Bolted deadend	102-40510-3	$6.37	$6.37	-0.02%	$0.00
Quantity OH		58	41	-29.31%	$0.52
17. Service Strap	142-35600-6	$5.59	$5.60	0.10%	($0.01)
Quantity OH		210	210	0.00%	$0.00
18. Extended fork	141-70700-0	$9.10	$9.03	-0.77%	$0.02
Quantity OH		49	47	-4.08%	$0.09
19. Guy bonding clamp	120-44700-9	$4.83	$4.86	0.61%	($0.02)
Quantity OH		125	128	2.40%	($0.07)
20. Tie wire	112-30800-3	$0.31	$0.30	-0.98%	$0.05
Quantity OH		3,281	3,328	1.43%	($0.07)
21. Angle clamp	102-46800-8	$12.70	$12.66	-0.27%	$0.00
Quantity OH		26	26	0.00%	$0.00
22. Misc. Materials					($17.25)
Stores Loading Rate		6.09%	5.76%	-5.42%	($0.39)
Base		$117.61	$189.59	61.20%	$4.15
EO/CO Rate		26.97%	27.26%	1.08%	$0.32
Base		$110.12	$177.41	61.11%	$18.34

Material Impact on Differential..... **($14.22)**

Total Differential Change..... **$0.43**

Note: Does not include Operational and Storm Cost adjustments.

Summary of Changes:
The 2008 residential underground pre-operational low density cost differential is $0.43 or 0.08% lower than the 2007 differential. This small decrease was the result of several offsetting factors. The effects of including FPL's new hardening standards decreased the previously approved differential. For instance, the cost of additional and stronger poles decreased the previously approved differential by approximately 8%. However, changes in labor and other material caused increases for approximately the same amount, therefore, negating the hardening impacts These increases were primarily attributable to labor and commodity price increases as well as a change in design required in order to maintain compliance with voltage drop and flicker requirements.

2008 URD HIGH DENSITY TARIFF CHANGES

$140.19	-	$86.70	=	$53.49

LABOR		2007	2008	%INC	$ Impact on Differential
1. Labor Rate	OH	$100.25	$109.13	8.86%	($40.22)
(Per MH)	UG	$89.82	$97.48	8.53%	$41.21
2. Manhours	OH	797.14	803.56	0.81%	($3.98)
	UG	929.79	1044.84	12.37%	$71.35
3. EO/CO Rate		23.88%	27.26%	14.15%	$0.93
Base		$27.48	$96.11	249.71%	$16.39
	Labor Impact on Differential.....				**$85.68**

MATERIAL	M&S Number				
1. 1/0 Tpx Svc OH	100-15400-6	$0.78	$0.80	1.61%	($0.61)
Quantity OH		8,466	8,514	0.57%	($0.22)
Cable Cost UG	100-25000-5	$0.94	$0.95	1.40%	$1.25
Quantity UG		16,766	16,766	0.00%	$0.00
2. Sec. Cable 3/0 OH	100-15600-9	$1.10	$1.13	1.92%	($0.86)
Quantity OH		7,124	7,181	0.81%	($0.37)
Cost 4/0 UG	100-25300-4	$1.38	$1.40	1.11%	$0.36
Quantity 4/0 UG		4,191	4,191	0.00%	$0.00
3. Pri./Neut. 1/0 OH	100-58900-2	$0.20	$0.19	-1.23%	$0.14
Quantity OH		9,985	9,995	0.10%	($0.01)
Cable/Cond. 1/0 UG	100-29000-7	$1.40	$1.41	1.05%	$0.41
Cost/Quant. 1/0 UG		4,882	4,882	0.00%	$0.00
4. Transformer OH		$ 950.87	$ 950.03	-0.09%	$0.10
Quantity OH		21	21	0.00%	$0.00
Cost UG		$ 1,661.99	$ 1,660.90	-0.07%	($0.07)
Quantity UG		12	12	0.00%	$0.00
5. 2" PVC Cost	164-33100-6	$0.43	$0.43	0.00%	$0.00
Quantity		22,330	22,330	0.00%	$0.00
6. Poles Cost - Weighted Avg		$ 138.78	$ 193.14	39.17%	($26.56)
Quantity		86	86	0.00%	$0.00
7. Anchors Cost		$ 17.91	$ 17.77	-0.75%	$0.02
Quantity		29	29	0.00%	$0.00
8. 24" HH Cost	162-12000-8	$85.61	$85.81	0.23%	$0.03
Quantity		27	27	0.00%	$0.00
9. Large Multitap Cost	163-06640-6	$15.93	$15.92	-0.09%	($0.01)
Quantity		81	81	0.00%	$0.00
10. Schedule 40 90 bend cost	164-23901-1	$6.99	$7.00	0.05%	$0.00
Quantity		40	40	0.00%	$0.00
11. Schedule 80 90 bend Cost	164-23890-0	$6.61	$6.62	0.16%	$0.01
Quantity		88	88	0.00%	$0.00
12. Schedule 80 45 bend Cost	164-23845-0	$6.39	$6.39	-0.02%	($0.00)
Quantity		88	88	0.00%	$0.00
13. 100 AMP Fuse Switch	330-52000-7	$41.21	$41.73	1.26%	($0.07)
Quantity OH		23	23	0.00%	$0.00
14. OH SVC Tap Box	102-63600-8	$6.94	$6.94	0.03%	($0.00)
Quantity OH		180	185	3.06%	($0.22)
15. Bolted deadend	102-40510-3	$6.37	$6.37	-0.02%	$0.00
Quantity OH		61	133	118.03%	($2.61)
16. Extended fork	141-70700-0	$9.10	$9.03	-0.77%	$0.01
Quantity OH		20	16	-20.00%	$0.21

2008 URD HIGH DENSITY TARIFF CHANGES

17. Service Strap	142-35600-6	$5.59	$5.60	0.10%	($0.01)
Quantity OH		176	176	0.00%	$0.00
18. Electronic Markers - sphere	590-61600-7	$5.24	$5.20	-0.78%	($0.03)
Quantity		109	109	0.00%	$0.00
19. Misc. Materials					$7.47
Stores Loading Rate		6.09%	5.76%	-5.42%	($0.26)
Base		$79.21	$47.50	-40.03%	($1.83)
EO/CO Rate		26.97%	27.26%	1.08%	$0.23
Base		$78.68	$46.78	-40.54%	($8.70)

Material Impact on Differential..... **($32.19)**

Total Differential Change..... **$53.49**

Note: Does not include Operational and Storm Cost adjustments.

Summary of Changes:
The 2008 residential underground pre-operational high density cost differential is $53.49 or 61.7% higher than the 2007 differential. The effects of including FPL new hardening standards decreased the previously approved differential. For instance, the cost of additional and stronger poles decreased the differential approximately $37. Changes in labor and other materials, primarily due to higher labor and commodity prices, increased the differential approximately $20. However, the most significant change in the differential resulted in correcting an error made in FPL's 2007 filing, which resulted in an artificial decrease in FPL's calculation of the total high density differential (from $236 to $87). Correcting this error in the 2008 filing resulted in an approximate $71 increase in the differential.

URD METER PEDESTAL TARIFF CHANGES

	($43.85)	-	($38.12)	=	($5.73)

LABOR		2007	2008	%INC	$ Impact on Differential
1. Labor Rate	OH	$100.25	$109.13	8.86%	($29.06)
(Per MH)	UG	$89.82	$97.48	8.53%	$25.01
2. Manhours	OH	576.06	574.40	-0.29%	$1.03
	UG	560.59	571.87	2.01%	$6.25
3. EO/CO Rate		23.88%	27.26%	14.15%	($1.21)
Base		($35.92)	($33.73)	-6.10%	$0.52
	Labor Impact on Differential.....				**$2.53**

MATERIAL	M&S Number				
1. 1/0 Tpx Svc OH	100-15400-6	$0.78	$0.80	1.61%	($0.26)
Quantity OH		3,670	3,709	1.08%	($0.18)
Cable Cost UG	100-25000-5	$0.94	$0.95	1.40%	$0.20
Quantity UG		2,641	2,641	0.00%	$0.00
2. Sec. Cable 3/0 OH	100-15600-9	$1.10	$1.13	1.92%	($0.63)
Quantity OH		5,232	5,037	-3.73%	$1.25
Cost 4/0 UG	100-25300-4	$1.38	$1.40	1.11%	$0.60
Quantity 4/0 UG		6,931	6,931	0.00%	$0.00
3. Pri./Neut. 1/0 OH	100-58900-2	$0.20	$0.19	-1.23%	$0.13
Quantity OH		9,882	9,817	-0.66%	$0.07
Cable/Cond. 1/0 UG	100-29000-7	$1.40	$1.41	1.05%	$0.40
Cost/Quant. 1/0 UG		4,833	4,833	0.00%	$0.00
4. Transformer OH		$ 950.87	$ 950.03	-0.09%	$0.10
Quantity OH		21	21	0.00%	$0.00
Cost UG		$ 1,705.38	$ 1,703.36	-0.12%	($0.11)
Quantity UG		10	10	0.00%	$0.00
5. 2" PVC Cost	164-33100-6	$0.43	$0.43	0.00%	$0.00
Quantity		12,956	12,956	0.00%	$0.00
6. 24" HH Cost	162-12000-8	$85.61	$85.81	0.23%	$0.06
Quantity		49	49	0.00%	$0.00
7. Small Multitap Cost	163-06600-7	$10.55	$10.55	-0.02%	($0.00)
Quantity		69	69	0.00%	$0.00
8. Large Multitap Cost	163-06640-6	$15.93	$15.92	-0.09%	($0.01)
Quantity		78	78	0.00%	$0.00
9. Poles Cost - Weighted Avg		$ 172.06	$ 210.46	22.32%	($10.91)
Quantity		50	50	0.00%	$0.00
10. Anchors Cost		$ 17.91	$ 17.77	-0.75%	$0.02
Quantity		28	28	0.00%	$0.00
11. Pri. DE Insul OH	131-18600-7	$11.46	$11.46	0.01%	($0.00)
Quantity OH		18	18	0.00%	$0.00
12. Small fork cost	141-70801-4	$5.52	$5.52	0.01%	($0.00)
Quantity		11	11	0.00%	$0.00
13. Service Strap	142-35600-6	$5.59	$5.60	0.10%	($0.00)
Quantity OH		91	91	0.00%	$0.00
14. Bolted deadend	102-40510-3	$6.37	$6.37	-0.02%	$0.00
Quantity OH		42	44	4.76%	($0.07)
15. Electronic Markers - full range	590-61601-5	$9.59	$9.59	0.03%	($0.00)
Quantity		26	26	0.00%	$0.00
16. Automatic Splices 1/0A	104-66210-3	$5.60	$5.60	-0.02%	($0.00)
Quantity OH		36	23	-36.11%	$0.41

URD METER PEDESTAL TARIFF CHANGES

17. PM TX Concrete Pad	162-24800-4	$92.18	$94.36	2.36%	$0.12
Quantity UG		10	10	0.00%	$0.00
18. Misc. Materials					$12.93
Stores Loading Rate		6.09%	5.76%	-5.42%	($0.12)
Base		$36.94	($0.73)	-101.98%	($2.17)
EO/CO Rate		26.97%	27.26%	1.08%	$0.11
Base		$36.69	($0.72)	-101.96%	($10.20)
	Material Impact on Differential.....				**($8.26)**
Total Differential Change.....					**($5.73)**

Note: Does not include Operational and Storm Cost adjustments.

Summary of Changes:
The 2008 residential underground pre-operational meter pedestal cost differential is $5.73 or 15.03% lower than the 2007 differential. The effects of including FPL new hardening standards decreased the previously approved differential. For instance, the cost of additional and stronger poles decreased the differential approximately $15 . Changes in labor and other materials, primarily due to higher labor and commodity prices, increased the differential approximately $9.

2008 OVERHEAD LABOR COSTS

	LOW DENSITY			HIGH DENSITY			METER PEDESTAL			
	2007	2008	%INC.	2007	2008	%INC.	2007	2008	%INC.	
1. SERVICE	$119.80	$131.31	9.61%	$107.31	$117.79	9.77%	$63.43	$69.67	9.84%	1. SERVICE
2. PRIMARY	$115.86	$118.50	2.28%	$45.79	$51.20	11.81%	$44.42	$48.13	8.35%	2. PRIMARY
3. SECONDARY	$106.09	$112.67	6.20%	$110.29	$123.34	11.83%	$88.48	$95.88	8.36%	3. SECONDARY
4. POLES	$256.35	$291.07	13.54%	$196.25	$215.72	9.92%	$129.64	$142.50	9.92%	4. POLES
5. TRANSFORMER	$54.40	$59.63	9.61%	$22.35	$24.49	9.57%	$22.35	$24.49	9.57%	5. TRANSFORMER
6. EO	$109.07	$136.09	24.77%	$80.57	$101.62	26.13%	$58.23	$72.64	24.75%	6. EO
7. TOTAL	$761.57	$849.27	11.52%	562.56	634.16	12.73%	$406.55	$453.31	11.50%	7. TOTAL

LOW DENSITY

1. INCREASED LABOR RATE ($100.25 TO $109.13)
2. INCREASED LABOR RATE & DECREASED QTY CONDUCTOR
3. INCREASED LABOR RATE
4. INCREASED LABOR RATE & INCREASED QTY OF POLES
5. INCREASED LABOR RATE
6. HIGHER BASE $652.50 TO $713.18

HIGH DENSITY

1. INCREASED LABOR RATE ($100.25 TO $109.13)
2. INCREASED LABOR RATE
3. INCREASED LABOR RATE
4. INCREASED LABOR RATE
5. INCREASED LABOR RATE
6. HIGHER BASE $481.99 TO $532.54

METER PEDESTAL

1. INCREASED LABOR RATE ($100.25 TO $109.13)
2. INCREASED LABOR RATE
3. INCREASED LABOR RATE
4. INCREASED LABOR RATE
5. INCREASED LABOR RATE
6. HIGHER BASE $348.32 TO $380.67

2008 OVERHEAD MATERIAL COSTS

	LOW DENSITY			HIGH DENSITY			METER PEDESTAL			
	2007	2008	%INC.	2007	2008	%INC.	2007	2008	%INC.	
1. SERVICE	$101.76	$102.00	0.24%	$83.88	$83.00	-1.05%	$52.43	$51.99	-0.84%	1. SERVICE
2. PRIMARY	$39.45	$36.18	-8.29%	$11.11	$11.30	1.71%	$11.75	$10.98	-6.55%	2. PRIMARY
3. SECONDARY	$60.16	$70.72	17.55%	$91.87	$96.07	4.57%	$74.12	$71.19	-3.95%	3. SECONDARY
4. POLES	$145.94	$177.08	21.34%	$100.85	$129.62	28.53%	$78.60	$91.27	16.12%	4. POLES
5. TRANSFORMER	$153.73	$154.57	0.55%	$120.12	$121.14	0.85%	$120.12	$121.14	0.85%	5. TRANSFORMER
6. STORES LD	$29.16	$31.14	6.79%	$23.74	$25.41	7.03%	$19.61	$19.96	1.78%	6. STORES LD
7. EO	$88.63	$109.09	23.08%	$72.14	$89.03	23.41%	$59.61	$69.94	17.33%	7. EO
8. TOTAL	$618.83	$680.78	10.01%	$503.71	$555.57	10.30%	$416.24	$436.47	4.86%	8. TOTAL

LOW DENSITY

1. CHANGE NOT SIGNIFICANT
2. LOWER COST OF 1/0 ALUMINUM CONDUCTOR $0.20 TO $0.19
   DECREASED QTY (-237 FT)
3. CHANGE FROM 1/0 TPX TO 3/0 TPX CONDUCTOR TO MEET
   FLICKER REQUIREMENTS
4. INCREASED COST OF POLES $142.96 TO $195.76 AVG
5. CHANGE NOT SIGNIFICANT
6. HIGHER TOTAL MATERIAL COST.
7. HIGHER BASE $530.20 TO $571.69
   HIGHER EO RATE 16.716% TO 19.082%

HIGH DENSITY

1. CORRECTED QTY OF SVC MAST CLAMPS (352 TO 176)
2. MISC HARDWARE CHANGES DUE TO POLE CLASS CHANGE
3. HIGHER COST OF 3/0 TPX CONDUCTOR $1.10 TO $1.12
   INCREASED QTY OF 3/0 TPX (+57 FT)
4. INCREASED COST OF POLES $138.78 TO $193.14 AVG
5. CHANGE NOT SIGNIFICANT
6. HIGHER TOTAL MATERIAL COST.
7. HIGHER BASE $431.57 TO $466.54
   HIGHER EO RATE 16.716% TO 19.082%

METER PEDESTAL

1. CHANGE NOT SIGNIFICANT
2. LOWER COST OF 1/0 ALUMINUM CONDUCTOR $0.20 TO $
   DECREASED QTY (-10 FT)
3. DECREASED QTY OF 3/0 TPX (-195 FT)
4. INCREASED COST OF POLES $172.06 TO $210.46 AVG
5. CHANGE NOT SIGNIFICANT
6. HIGHER TOTAL MATERIAL COST.
7. HIGHER BASE $356.63 TO $366.53
   HIGHER EO RATE 16.716% TO 19.082%

2008 UNDERGROUND LABOR COSTS

	LOW DENSITY			HIGH DENSITY			METER PEDESTAL			
	2007	2008	%INC.	2007	2008	%INC.	2007	2008	%INC.	
1. SERVICE	$255.34	$260.71	2.10%	$123.11	$207.30	68.39%	$21.29	$23.34	9.63%	1. SERVICE
2. PRIMARY	$207.55	$227.17	9.45%	$121.91	$135.21	10.91%	$104.99	$116.71	11.16%	2. PRIMARY
3. SECONDARY	$73.63	$80.74	9.66%	$43.66	$49.40	13.15%	$79.47	$90.73	14.17%	3. SECONDARY
4. TRANSFORMER	$12.42	$13.58	9.34%	$7.41	$8.10	9.31%	$6.18	$6.75	9.22%	4. TRANSFORMER
5. P/S TRENCH	$196.29	$214.50	9.28%	$118.51	$129.50	9.27%	$98.00	$107.09	9.28%	5. P/S TRENCH
6. SVC TRENCH	$174.17	$190.33	9.28%	$96.76	$105.74	9.28%	----------	----------	N/A	6. SVC TRENCH
7. EO	$153.69	$188.35	22.55%	$85.48	$121.22	41.81%	$51.81	$65.76	26.93%	7. EO
8. TOTAL	$1,073.09	$1,175.38	9.53%	$596.84	$756.47	26.75%	$361.74	$410.38	13.45%	8. TOTAL

LOW DENSITY

1. INCREASED LABOR RATE $89.82 TO $97.48, DECREASED CMH
2. INCREASED LABOR RATE
3. INCREASED LABOR RATE
4. INCREASED LABOR RATE
5. INCREASED LABOR RATE
6. INCREASED LABOR RATE
7. HIGHER BASE $919.40 TO $987.03
   HIGHER EO RATE 16.716% TO 19.082%

HIGH DENSITY

1. INCREASED LABOR RATE $89.82 TO $97.48, INCREASED CMH
2. INCREASED LABOR RATE
3. INCREASED LABOR RATE
4. INCREASED LABOR RATE
5. INCREASED LABOR RATE
6. INCREASED LABOR RATE
7. HIGHER BASE $511.36 TO $635.25
   HIGHER EO RATE 16.716% TO 19.082%

METER PEDESTAL

1. INCREASED LABOR RATE $89.82 TO $97.48
2. INCREASED LABOR RATE
3. INCREASED LABOR RATE
4. INCREASED LABOR RATE
5. INCREASED LABOR RATE
6. N/A
7. HIGHER BASE $309.93 TO $344.62
   HIGHER EO RATE 16.716% TO 19.082%

2008 UNDERGROUND MATERIAL COSTS

	LOW DENSITY			HIGH DENSITY			METER PEDESTAL			
	2007	2008	%INC.	2007	2008	%INC.	2007	2008	%INC.	
1. SERVICE	$145.21	$147.36	1.48%	$153.41	$155.69	1.49%	$25.66	$25.71	0.19%	1. SERVICE
2. PRIMARY	$240.87	$242.58	0.71%	$123.48	$124.78	1.05%	$119.80	$121.13	1.11%	2. PRIMARY
3. SECONDARY	$109.49	$129.87	18.61%	$45.78	$46.48	1.53%	$88.00	$89.44	1.64%	3. SECONDARY
4. TRANSFORMER	$208.92	$210.33	0.67%	$127.60	$128.38	0.61%	$108.97	$109.56	0.54%	4. TRANSFORMER
5. STORES LDG	$41.00	$40.67	-0.80%	$26.21	$26.23	0.08%	$19.93	$19.92	-0.05%	5. STORES LDG
6. EO	$124.62	$147.09	18.03%	$79.65	$91.89	15.37%	$60.57	$69.79	15.22%	6. EO
7. TOTAL	$684.24	$917.90	34.15%	$556.13	$573.45	3.11%	$422.93	$435.55	2.98%	7. TOTAL

LOW DENSITY

1. 1/0 TPX REPLACED BY 4/0 TPX (+8,688 FT SEC + SVC)
2. CHANGE NOT SIGNIFICANT
3. 1/0 TPX REPLACED BY 4/0 TPX (+8,688 FT SEC + SVC)
4. CHANGE NOT SIGNIFICANT
5. HIGHER TOTAL MATERIAL COST
6. HIGHER BASE $559.62 TO $770.81
   HIGHER EO RATE 16.716% TO 19.082%

HIGH DENSITY

1. INCREASED COST OF 1/0 TPX $0.94 TO $0.95
2. INCREASED COST OF 1/0 PRIMARY $1.40 TO $1.41
3. INCREASED COST OF 4/0 TPX $1.38 TO $1.40
4. CHANGE NOT SIGNIFICANT
5. CHANGE NOT SIGNIFICANT
6. HIGHER BASE $476.48 TO $481.56
   HIGHER EO RATE 16.716% TO 19.082%

METER PEDESTAL

1. CHANGE NOT SIGNIFICANT
2. INCREASED COST OF 1/0 PRIMARY $1.40 TO $1.41
3. INCREASED COST OF 4/0 TPX $1.38 TO $1.40
4. CHANGE NOT SIGNIFICANT
5. CHANGE NOT SIGNIFICANT
6. HIGHER BASE $362.36 TO $365.76
   HIGHER EO RATE 16.716% TO 19.082%

LOW DENSITY SUMMARY 1993 to 2008

	1993	1994	1995	1996	1997	1998	2001	2002	2005	2007	2008	% CHANGE 07 to 08	% CHANGE 93 T0 08
UG EFFECTIVE MECA RATE	$52.12	$51.46	$53.49	$53.49	$59.90	$55.92	$66.17	$63.29	$78.20	$89.82	$97.48	-7.86%	87.03%
OH EFFECTIVE MECA RATE	$60.28	$65.93	$53.99	$53.99	$60.51	$62.91	$68.81	$67.29	$80.21	$100.25	$109.13	-8.14%	81.04%
MANHOURS LD-OH	1060	1052	1052	1144	1144	1144	1227	1297	1288.27	1287.72	1284.08	0.28%	21.14%
MANHOURS LD-UG	1799	1863	1861	1775	1776	1801	1811	1955	1943.54	2006.63	1953.36	2.73%	8.58%
OH-LABOR $ PER LOT	$310	$340	$278	$327	$358	$370	$429	$446	$526	$653	$713	-8.51%	130.06%
UG-LABOR $ PER LOT	$457	$473	$487	$502	$551	$519	$615	$632	$774	$919	$987	-6.85%	115.98%
OH-MATERIAL $/LOT	$306	$316	$342	$412	$383	$390	$406	$390	$425	$501	$541	-7.31%	76.65%
UG-MATERIAL $/LOT	$372	$378	$398	$457	$447	$465	$489	$501	$543	$704	$730	-3.51%	96.27%
DIFFERENTIAL $/LOT	$261	$246	$329	$277	$309	$268	$325	$367	$444	$563	$563	-0.08%	115.80%
STORES LDG.$/LOT	$21.25	$28.20	$36.09	$46.17	$34.35	$32.65	$27.61	$26.59	$25.88	$29.16	$31.14	-6.36%	46.54%
ENGINEERING & OH	$125.99	$153.23	$143.14	$181.46	$136.92	$124.29	$161.57	$174.53	$184.33	$197.70	$245.18	-19.37%	94.60%
HANDY-WHITMAN INDEX *	267	270	280	288	288	290	304	313	354	375	461	-18.66%	72.66%
HANDY-WHITMAN %	N/A	1.12%	3.70%	2.86%	0.00%	0.69%	4.83%	7.93%	22.07%	29.31%	58.97%	-50.29%	72.66%
CPI INDEX **	141.9	145.8	149.7	153.5	158.6	161.3	174.0	176.7	190.3	201.8	210.0	-3.92%	48.02%
CPI %	N/A	2.75%	2.67%	2.54%	3.32%	1.70%	7.87%	9.55%	17.98%	25.11%	30.21%	-16.90%	48.02%

* 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

2008 URD TARIFF HISTORICAL $

LOW DENSITY	1990	1991	1992	1993	1994	1995	1996	1997	1998	2001	2002	2005	2007	2008	% Change 90 to 08
Overhead	$743	$737	$763	$764	$837	$799	$967	$913	$916	$989	$1,037	$1,161	$1,380	$1,530	105.93%
% Change OH	-1.46%	-0.81%	3.53%	0.13%	9.55%	-4.54%	21.03%	-5.58%	0.33%	7.97%	4.85%	26.71%	18.93%	31.82%	
Underground	$1,078	$1,100	$1,092	$1,025	$1,083	$1,129	$1,244	$1,222	$1,184	$1,365	$1,403	$1,605	$1,943	$2,093	94.18%
% Change UG	-0.19%	2.04%	-0.73%	-6.14%	5.66%	4.25%	10.19%	-1.77%	-3.11%	15.29%	2.78%	35.53%	21.09%	30.45%	
Differential	$335	$363	$329	$261	$246	$329	$277	$309	$268	$376	$367	$444	$563	$563	68.13%
% Change Diff	2.76%	8.36%	-9.37%	-20.67%	-5.75%	33.74%	-15.81%	11.55%	-13.27%	40.30%	-2.39%	65.68%	26.75%	26.85%	
Handy-Whitman	255	263	267	267	270	280	288	288	290	304	313	354	375	461	80.78%
% Change H-W	5.81%	3.14%	1.52%	0.00%	1.12%	3.70%	2.86%	0.00%	0.69%	4.83%	2.96%	22.07%	5.93%	30.23%	
CPI	126.1	133.8	137.9	141.9	145.8	149.7	153.5	158.6	161.3	174	176.7	190.3	201.8	210.0	66.56%
% Change CPI	4.65%	6.11%	3.06%	2.90%	2.75%	2.67%	2.54%	3.32%	1.70%	7.87%	1.55%	17.98%	6.04%	10.37%	

HIGH DENSITY	1990	1991	1992	1993	1994	1995	1996	1997	1998	2001	2002	2005	2007	2007	% Change 90 to 08
Overhead	$598	$614	$615	$616	$655	$621	$656	$610	$611	$611	$686	$736	$1,066	$1,190	98.95%
% Change OH	-1.32%	2.68%	0.16%	0.16%	6.33%	-5.19%	5.64%	-7.01%	0.16%	0.00%	12.27%	20.50%	44.82%	61.59%	
Underground	$823	$877	$861	$778	$791	$804	$849	$835	$801	$930	$885	$973	$1,153	$1,330	61.59%
% Change UG	0.61%	6.56%	-1.82%	-9.64%	1.67%	1.64%	5.60%	-1.65%	-4.07%	16.10%	-4.84%	21.42%	18.55%	36.74%	
Differential	$225	$263	$246	$162	$136	$183	$193	$224	$190	$309	$199	$236	$87	$140	-37.69%
% Change Diff	6.13%	16.89%	-6.46%	-34.15%	-16.05%	34.56%	5.46%	16.06%	-15.18%	62.63%	-35.60%	24.36%	-63.31%	-40.67%	
Handy-Whitman	255	263	267	267	270	280	288	288	290	304	313	354	375	461	80.78%
% Change H-W	5.81%	3.14%	1.52%	0.00%	1.12%	3.70%	2.86%	0.00%	0.69%	4.83%	2.96%	22.07%	0.00%	0.00%	
CPI	126.1	133.8	137.9	141.9	145.8	149.7	153.5	158.6	161.3	174	176.7	190.3	201.8	210.036	66.56%
% Change CPI	4.65%	6.11%	3.06%	2.90%	2.75%	2.67%	2.54%	3.32%	1.70%	7.87%	1.55%	17.98%	6.04%	10.37%	

METER PEDESTAL	1990	1991	1992	1993	1994	1995	1996	1997	1998	2001	2002	2005	2007	2007	% Change 90 to 08
Overhead	$518	$530	$527	$527	$559	$528	$556	$516	$516	$559	$582	$620	$823	$890	71.77%
% Change OH	-2.08%	2.32%	-0.57%	0.00%	6.07%	-5.55%	5.30%	-7.19%	0.00%	8.36%	12.71%	20.24%	32.61%	43.41%	
Underground	$623	$625	$637	$528	$528	$536	$559	$537	$521	$633	$565	$662	$785	$846	35.78%
% Change UG	5.41%	0.32%	1.92%	-17.11%	0.00%	1.52%	4.29%	-3.94%	-2.98%	21.56%	8.45%	27.02%	18.57%	27.83%	
Differential	$105	$95	$110	$1	($31)	$8	$3	$22	$4	$74	($17)	$41	($38)	($44)	-141.76%
% Change Diff	69.35%	-9.52%	15.79%	-99.09%	NMF	NMF	-62.50%	633.33%	-81.82%	1754.75%	-514.75%	932.75%	-192.28%	-206.15%	
Handy-Whitman	255	263	267	267	270	280	288	288	290	304	313	354	375	461	80.78%
% 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%	22.07%	5.93%	30.23%	
CPI	126.1	133.8	137.9	141.9	145.8	149.7	153.5	158.6	161.3	174	176.7	190.3	201.8	210.036	66.56%
% Change CPI	4.65%	6.11%	3.06%	2.90%	2.75%	2.67%	2.54%	3.32%	1.70%	7.87%	9.55%	17.98%	6.04%	10.37%	

CONSUMER PRICE INDEX - ALL URBAN CUSTOMERS

Series Id: CUUR0000SA0
Not Seasonally Adjusted
Area: U.S. city average
Item: All items
Base Period: 1982-84=100

162	162	162	163	163	163	163	163	164	164	164	164	163	162.3	163.7
164	165	165	166	166	166	167	167	168	168	168	168	166.6	165.4	167.8
169	170	171	171	172	172	173	173	174	174	174	174	172.2	170.8	173.6
175	176	176	177	178	178	178	178	178	178	177	177	177.1	176.6	177.5
177	178	179	180	180	180	180	181	181	181	181	181	179.9	178.9	180.9
182	183	184	184	184	184	184	185	185	185	185	184	184	183.3	184.6
185	186	187	188	189	190	189	190	190	191	191	190	188.9	187.6	190.2
191	192	193	195	194	195	195	196	199	199	198	197	195.3	193.2	197.4
198	199	200	202	203	203	204	204	203	202	202	202	201.6	200.6	202.6
202.4	203.5	205.4	206.7	207.9	208.4	208.3	207.9	208.5	208.9	210.2	210.0	207.3	205.7	209.0
211.1	211.7													

APPENDIX 1
UCD

LEGISLATIVE TARIFF
UCD

(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	~~$983.87~~	$944.87	N/A	
2) Two phase radial	~~$2,293.33~~	$2,258.62	N/A	
3) Three phase radial (150 KVA)	~~$1,183.51~~	$885.61	N/A	
4) Three phase radial (300 KVA)	~~$366.01~~	$000.00	N/A	
5) Single phase loop	~~$2,294.39~~	$2,394.99	~~$1,499.59~~	$1,316.90
6) Two phase loop	~~$4,363.24~~	$4,562.43	~~$3,047.69~~	$3,125.06
7) Three phase loop (150 KVA)	~~$5,761.59~~	$6,236.31	~~$4,160.18~~	$4,738.19
8) Three phase loop (300 KVA)	~~$4,376.69~~	$3,135.99	~~$2,775.09~~	$1,820.03

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	~~$ 453.38~~	$ 513.28
2) Large single phase	~~$ 843.18~~	$ 865.06
3) Small three phase	~~$ 641.03~~	$ 705.89
4) Large three phase	~~$1,261.64~~	$1,333.83

c) FPL service cable installed in customer provided and customer installed 2" PVC (for main line switch size limited to 60 amps for 120V, 2 wire service, or 125 amps for 120/240v, 3 wire service) where customer's meter can is at least 5 feet and no more than 100 feet from the FPL pole.

	120v 60 amp 2 wire service		120/240v 125 amp 3 wire service	
1) Installed on a wood pole - accessible locations	~~$538.93~~	$596.66	~~$551.95~~	$615.89
2) Installed on a wood pole - inaccessible locations	~~$609.88~~	$676.85	~~$623.32~~	$698.19
3) Installed on a concrete pole - accessible locations	~~$554.07~~	$617.79	~~$576.41~~	$637.00

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

1) Handhole		
a. Small - per handhole	~~$168.98~~	$178.76
b. Intermediate - per handhole	~~$197.58~~	$207.95
c. Large - per handhole	~~$685.63~~	$725.72
2) Pad Mounted secondary Junction Box – per box	~~$1,525.31~~	$1,582.71

3) Pad Mounted secondary Junction Cabinet, used when electrical loads exceed the capacity of the secondary junction box (above) or when the number of the service conductors exceed the capacity of the pad mounted transformer. Only applicable if the customer's service conductor diameter is less than 500 MCM.

Per cabinet (includes connecting up to 12 sets of conductor)	~~$10,993.11~~	$11,477.44
Tapping service conductors (if more than 12 sets) – per set	~~$ 57.88~~	$ 64.48

(Continued on Sheet No. 6.530)

(Continued from Sheet No. 6.520)

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

1) Single Phase - per box	~~$1,149.92~~ $1,253.76
2) Two Phase - per box	~~$1,614.23~~ $1,763.18
3) Three Phase - per box	~~$1,785.56~~ $1,938.57

f) 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	~~$1.97~~ $1.33
2) Two Phase - per foot	~~$4.13~~ $3.12
3) Three Phase - per foot	~~$4.75~~ $3.35

g) 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	~~$ 6.70~~ $ 7.30
2) Two Phase - per foot	~~$10.17~~ $10.88
3) Three Phase - per foot	~~$12.10~~ $12.91

h) 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)	~~$ 15.37~~ $ 12.89
Cost per switch package	~~$21,837.67~~ $21,315.92

i) The Company will provide one standby/assistance appointment to the Applicant at no additional charge to assist with installation of the Applicant's conductors and conduit(s) into a padmounted transformer, pedestal or vault (not to exceed four hours in duration) during normal hours of operation. Additional appointments will be provided upon request, at the Applicant's expense.

(Continued on Sheet 6.540)

(Continued from Sheet No. 6.530)

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	~~$2.60~~ $2.83
2) Credit per foot of secondary trench	~~$2.43~~ $2.63

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	~~$0.45~~ $0.49
2) Credit per foot of larger than 2" conduit	~~$0.63~~ $0.68

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	~~$174.25~~ $189.11
2) Credit per small handhole	~~$ 45.81~~ $49.71

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 or pad-mounted capacitor bank per Company instructions,

Credit per pad	~~$26.95~~ $29.24

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	~~$423.05~~ $459.13

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	~~$661.08~~ $717.45

FINAL TARIFF
UCD

(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	$ 944.87	N/A
2) Two phase radial	$ 2,258.62	N/A
3) Three phase radial (150 KVA)	$ 885.61	N/A
4) Three phase radial (300 KVA)	$ 000.00	N/A
5) Single phase loop	$ 2,394.99	$ 1,316.90
6) Two phase loop	$ 4,562.43	$ 3,125.06
7) Three phase loop (150 KVA)	$ 6,236.31	$ 4,738.19
8) Three phase loop (300 KVA)	$ 3,135.99	$ 1,820.03

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	$ 513.28
2) Large single phase	$ 865.06
3) Small three phase	$ 705.89
4) Large three phase	$ 1,333.83

c) FPL service cable installed in customer provided and customer installed 2" PVC (for main line switch size limited to 60 amps for 120V, 2 wire service, or 125 amps for 120/240v, 3 wire service) where customer's meter can is at least 5 feet and no more than 100 feet from the FPL pole.

	120v 60 amp 2 wire service	120/240v 125 amp 3 wire service
1) Installed on a wood pole - accessible locations	$ 596.66	$ 615.89
2) Installed on a wood pole - inaccessible locations	$ 676.85	$ 698.19
3) Installed on a concrete pole - accessible locations	$ 617.79	$ 637.00

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

1) Handhole	
a. Small - per handhole	$ 178.76
b. Intermediate - per handhole	$ 207.95
c. Large - per handhole	$ 725.72
2) Pad Mounted secondary Junction Box – per box	$ 1,582.71

3) Pad Mounted secondary Junction Cabinet, used when electrical loads exceed the capacity of the secondary junction box (above) or when the number of the service conductors exceed the capacity of the pad mounted transformer. Only applicable if the customer's service conductor diameter is less than 500 MCM.

Per cabinet (includes connecting up to 12 sets of conductor)	$11,477.44
Tapping service conductors (if more than 12 sets) – per set	$ 64.48

(Continued on Sheet No. 6.530)

(Continued from Sheet No. 6.520)

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

1) Single Phase - per box	$1,253.76
2) Two Phase - per box	$1,763.18
3) Three Phase - per box	$1,938.57

f) 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	$1.33
2) Two Phase - per foot	$3.12
3) Three Phase - per foot	$3.35

g) 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	$ 7.30
2) Two Phase - per foot	$10.88
3) Three Phase - per foot	$12.91

h) 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)	$ 12.89
Cost per switch package	$21,315.92

i) The Company will provide one standby/assistance appointment to the Applicant at no additional charge to assist with installation of the Applicant's conductors and conduit(s) into a padmounted transformer, pedestal or vault (not to exceed four hours in duration) during normal hours of operation. Additional appointments will be provided upon request, at the Applicant's expense.

(Continued on Sheet 6.540)

(Continued from Sheet No. 6.530)

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	$2.83
2) Credit per foot of secondary trench	$2.63

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	$0.49
2) Credit per foot of larger than 2" conduit	$0.68

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	$189.11
2) Credit per small handhole	$ 49.71

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 or pad-mounted capacitor bank per Company instructions,

Credit per pad	$29.24

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	$459.13

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	$717.45

APPENDIX 2
UCD

Appendix No.2
FPL
2008 UCD Tariff
Explanation of Proposed Revisions

This appendix is to summarize proposed revisions to Sections 11 and 13 of FPL's General Rules and Regulations for Electric Service. An explanation of FPL's proposed tariff changes for underground commercial installations can be found in Appendix No.

The following modifications have been made to these sections:

Consistent with Rule 25-6.078(2), F.A.C., all overhead designs used in the calculation of the tariff differentials reflect FPL's hardening plan and construction standards that were recently approved pursuant to Rule 25-6.0342, F.A.C.

2008 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-J 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	1-40/3	1-40/3	1-45/2	1-45 III H
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 & 50 KVA	3-50KVA	3-100 KVA
Voltage	120/240V	120/240V	120/208V	120/208V
Manhours	20	29	39	42

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	1,000 feet 2#1/0 AAAC, 4 - 40'/3 Poles
Two Phase	1,000 feet 3#1/0 AAAC, 4 - 40'/3 Poles
Three Phase	1,000 feet 4#1/0 AAAC, 4 - 40'/2 Poles

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

No Overhead Used

III. Underground Design Criteria

A.1 Primary lateral, riser, padmounted transformer and trench with Cable in Conduit

	1 Phase	2 Phase	3 Phase	3 Phase
Trench length (radial)	150 feet	150 feet	150 feet	150 feet
Trench length (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	1-5 inch	1-5 inch
Riser Length	30 feet	30 feet	30 feet	30 feet
Riser Size	2 inch U-guard	5 inch U-guard	5 inch U-guard	5 inch U-guard
Transformer Size	50 KVA	50 & 50 KVA	150 KVA	300 KVA
Voltage	120/240 V	120/240 V	120/208 V	120/208 V
Manhours (radial)	19	28	29	28
Manhours (loop)	27	40	38	38

A.2 Primary lateral, UG source, padmounted transformer and trench with Cable in Conduit

	1 Phase	2 Phase	3 Phase	3 Phase
Trench length	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	1-5 inch	1-5 inch
Transformer Size	50 KVA	50 & 50 KVA	150 KVA	300 KVA
Voltage	120/240 V	120/240 V	120/208 V	120/208 V
Manhours	21	33	29	31

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	4-750A
Conduit size	2 inch	5 inch	5 inch	5 inch
Riser length	30 feet	30 feet	30 feet	30 feet
Riser size	2 inch U-guard	5 inch U-guard	5 inch U-guard	5 inch U-guard
Manhours	3.9	5.1	4.6	6.4

C. Handholes and Padmounted Secondary Junction Box and Cabinet

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
Sec. Junction Cabinet - Three-Phase Secondary Cabinet and Connectors (22-Port) per I - 75.0.0

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 – 1,000 feet 1#1/0A 25KV XPE, 1-2 inch pvc, 36 inch trench, pull labor
Two Phase - 1000 feet 2#1/0A 25kv XPE, 2-2 inch PVC, 36 inch trench, pull labor
Three Phase – 1,000 feet 3#1/0A 25KV XPE, 1-5 inch pvc, 36 inch trench, pull labor

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

Single Phase - 1000 feet 1#1/0A 25kV XPE, 1-2 inch PVC, 36 inch trench, pull labor
Two Phase - 1000 feet 2#1/0A 25kv XPE, 2-2 inch PVC, 36 inch trench, pull labor
Three Phase -1000 feet 3#1/0A 25kv XPE, 1-5 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-costs, which were in use at the end of 2007. Design criteria include the following:

Primary Voltage	13,200/7,620 V
Phases, Secondary Voltage	Single Phase, 120/240 V Three phase, 120/240 V Three phase, 120/208 V Three phase, 277/480 V
Underground Design	All cable-in-conduit
Overhead Design	Wood Poles *, Extreme Windload

* Concrete pole used for 300 KVA OH TX Bank

APPENDIX 4
UCD

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

2008

ITEM	OVERHEAD	UNDERGROUND	DIFFERENTIAL
LABOR	$2,736.87	$2,413.26	($323.61)
MATERIAL	$2,124.83	$3,393.31	$1,268.48
TOTAL	$4,861.70	$5,806.57	$944.87

EXHIBIT I

OVERHEAD MATERIAL AND LABOR COST PER TRANSFORMER BANK

SINGLE PHASE PRIMARY LATERAL POLE LINE

INCLUDING TRANSFORMER AND SERVICE

2008

ITEM	MATERIAL(1)	LABOR(3)	TOTAL
Service	$88.35	$130.15	$218.50
Primary	$206.52	$625.99	$832.51
Secondary	$206.52	$521.65	$728.17
Poles	$444.55	$815.25	$1,259.80
Transformers	$741.22	$205.27	$946.49
Sub-Total	$1,687.16	$2,298.31	$3,985.47
Stores Handling(2)	$97.18	$0.00	$97.18
SubTotal	$1,784.34	$2,298.31	$4,082.65
Engineering(4)	$340.49	$438.56	$779.05
TOTAL	$2,124.83	$2,736.87	$4,861.70

1 - Includes Sales Tax.

2 - 5.76 % of All Material.

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

4 - 19.082% of All Material and Labor.

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

UNDERGROUND MATERIAL AND LABOR COST PER TRANSFORMER BANK

SINGLE PHASE RADIAL PAD MOUNTED TRANSFORMER

INCLUDING RISER AND PRIMARY LATERAL TRENCH

WITH CABLE-IN-CONDUIT

2008

ITEM	MATERIAL(1)	LABOR(3)	TOTAL
Service	$0.00	$0.00	$0.00
Primary	$831.69	$1,454.61	$2,286.30
Secondary	$0.00	$0.00	$0.00
Transformers	$1,862.67	$118.78	$1,981.45
Trenching	$0.00	$453.16	$453.16
Sub-Total	$2,694.36	$2,026.55	$4,720.91
Stores Handling(2)	$155.20	$0.00	$155.20
SubTotal	$2,849.56	$2,026.55	$4,876.11
Engineering(4)	$543.75	$386.71	$930.46
TOTAL	$3,393.31	$2,413.26	$5,806.57

1 - Includes Sales Tax.

2 - 5.76 % of All Material.

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

4 - 19.082% 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

2008

ITEM	OVERHEAD	UNDERGROUND	DIFFERENTIAL
LABOR	$4,087.25	$3,634.16	($453.09)
MATERIAL	$3,956.70	$6,668.41	$2,711.71
TOTAL	$8,043.95	$10,302.57	$2,258.62

EXHIBIT IV

OVERHEAD MATERIAL AND LABOR COST PER TRANSFORMER BANK

TWO PHASE PRIMARY LATERAL POLE LINE

INCLUDING TRANSFORMER AND SERVICE

2008

ITEM	MATERIAL(1)	LABOR(3)	TOTAL
Service	$196.34	$276.75	$473.09
Primary	$468.30	$1,230.11	$1,698.41
Secondary	$234.15	$512.48	$746.63
Poles	$760.49	$1,002.42	$1,762.91
Transformers	$1,482.43	$410.54	$1,892.97
Sub-Total	$3,141.71	$3,432.30	$6,574.01
Stores Handling(2)	$180.96	$0.00	$180.96
SubTotal	$3,322.67	$3,432.30	$6,754.97
Engineering(4)	$634.03	$654.95	$1,288.98
TOTAL	$3,956.70	$4,087.25	$8,043.95

1 - Includes Sales Tax.

2 - 5.76 % of All Material.

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

4 - 19.082% 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 RADIAL PAD MOUNTED TRANSFORMER

INCLUDING RISER AND PRIMARY LATERAL TRENCH

WITH CABLE-IN-CONDUIT

2008

ITEM	MATERIAL(1)	LABOR(3)	TOTAL
Service	$0.00	$0.00	$0.00
Primary	$1,640.68	$2,409.05	$4,049.73
Secondary	$0.00	$0.00	$0.00
Transformers	$3,654.19	$189.60	$3,843.79
Trenching	$0.00	$453.16	$453.16
Sub-Total	$5,294.87	$3,051.81	$8,346.68
Stores Handling(2)	$304.98	$0.00	$304.98
SubTotal	$5,599.85	$3,051.81	$8,651.66
Engineering(4)	$1,068.56	$582.35	$1,650.91
TOTAL	$6,668.41	$3,634.16	$10,302.57

1 - Includes Sales Tax.

2 - 5.76 % of All Material.

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

4 - 19.082% of All Material and Labor.

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

EXHIBIT VI

FPL 3/15/2008

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

2008

ITEM	OVERHEAD	UNDERGROUND	DIFFERENTIAL
LABOR	$6,619.78	$3,634.61	($2,985.17)
MATERIAL	$9,176.90	$11,104.59	$1,927.69
TOTAL	$15,796.68	$14,739.20	($1,057.48)

EXHIBIT VII(A)

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

2008

ITEM	OVERHEAD	UNDERGROUND	DIFFERENTIAL
LABOR	$5,444.01	$3,764.61	($1,679.40)
MATERIAL	$6,355.22	$8,920.23	$2,565.01
TOTAL	$11,799.23	$12,684.84	$885.61

EXHIBIT VII(B)

OVERHEAD MATERIAL AND LABOR COST PER TRANSFORMER BANK

THREE PHASE PRIMARY LATERAL POLE LINE

INCLUDING TRANSFORMER AND SERVICE (300 KVA)

2008

ITEM	MATERIAL(1)	LABOR(3)	TOTAL
Service	$685.53	$654.15	$1,339.68
Primary	$777.37	$1,803.74	$2,581.11
Secondary	$259.07	$501.00	$760.07
Poles	$1,815.57	$1,984.31	$3,799.88
Transformers	$3,749.12	$615.81	$4,364.93
Sub-Total	$7,286.66	$5,559.01	$12,845.67
Stores Handling(2)	$419.71	$0.00	$419.71
SubTotal	$7,706.37	$5,559.01	$13,265.38
Engineering(4)	$1,470.53	$1,060.77	$2,531.30
TOTAL	$9,176.90	$6,619.78	$15,796.68

1 - Includes Sales Tax.

2 - 5.76 % of All Material.

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

4 - 19.082% 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)

2008

ITEM	MATERIAL(1)	LABOR(3)	TOTAL
Service	$508.05	$538.69	$1,046.74
Primary	$746.23	$1,863.99	$2,610.22
Secondary	$248.69	$517.73	$766.42
Poles	$1,014.60	$1,035.43	$2,050.03
Transformers	$2,528.61	$615.81	$3,144.42
Sub-Total	$5,046.18	$4,571.65	$9,617.83
Stores Handling(2)	$290.66	$0.00	$290.66
SubTotal	$5,336.84	$4,571.65	$9,908.49
Engineering(4)	$1,018.38	$872.36	$1,890.74
TOTAL	$6,355.22	$5,444.01	$11,799.23

1 - Includes Sales Tax.

2 - 5.76 % of All Material.

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

4 - 19.082% 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

2008

ITEM	MATERIAL(1)	LABOR(3)	TOTAL
Service	$0.00	$0.00	$0.00
Primary	$2,239.49	$2,470.89	$4,710.38
Secondary	$0.00	$0.00	$0.00
Transformers	$6,577.79	$128.14	$6,705.93
Trenching	$0.00	$453.16	$453.16
Sub-Total	$8,817.28	$3,052.19	$11,869.47
Stores Handling(2)	$507.88	$0.00	$507.88
SubTotal	$9,325.16	$3,052.19	$12,377.35
Engineering(4)	$1,779.43	$582.42	$2,361.85
TOTAL	$11,104.59	$3,634.61	$14,739.20

1 - Includes Sales Tax.

2 - 5.76 % of All Material.

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

4 - 19.082% 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

2008

ITEM	MATERIAL(1)	LABOR(3)	TOTAL
Service	$0.00	$0.00	$0.00
Primary	$2,260.23	$2,580.06	$4,840.29
Secondary	$0.00	$0.00	$0.00
Transformers	$4,822.63	$128.14	$4,950.77
Trenching	$0.00	$453.16	$453.16
Sub-Total	$7,082.86	$3,161.36	$10,244.22
Stores Handling(2)	$407.97	$0.00	$407.97
SubTotal	$7,490.83	$3,161.36	$10,652.19
Engineering(4)	$1,429.40	$603.25	$2,032.65
TOTAL	$8,920.23	$3,764.61	$12,684.84

1 - Includes Sales Tax.

2 - 5.76 % of All Material.

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

4 - 19.082% of All Material and Labor.

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

2008

ITEM	OVERHEAD	UNDERGROUND	DIFFERENTIAL
LABOR	$2,736.87	$3,443.28	$706.41
MATERIAL	$2,124.83	$3,813.41	$1,688.58
TOTAL	$4,861.70	$7,256.69	$2,394.99

EXHIBIT X

OVERHEAD MATERIAL AND LABOR COST PER TRANSFORMER BANK

SINGLE PHASE PRIMARY LATERAL POLE LINE

INCLUDING TRANSFORMER AND SERVICE

2008

ITEM	MATERIAL(1)	LABOR(3)	TOTAL
Service	$88.35	$130.15	$218.50
Primary	$206.52	$625.99	$832.51
Secondary	$206.52	$521.65	$728.17
Poles	$444.55	$815.25	$1,259.80
Transformers	$741.22	$205.27	$946.49
Sub-Total	$1,687.16	$2,298.31	$3,985.47
Stores Handling(2)	$97.18	$0.00	$97.18
SubTotal	$1,784.34	$2,298.31	$4,082.65
Engineering(4)	$340.49	$438.56	$779.05
TOTAL	$2,124.83	$2,736.87	$4,861.70

1 - Includes Sales Tax.

2 - 5.76 % of All Material.

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

4 - 19.082% of All Material and Labor.

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

UNDERGROUND MATERIAL AND LABOR COST PER TRANSFORMER BANK

SINGLE PHASE LOOP PAD MOUNTED TRANSFORMER

INCLUDING RISER AND PRIMARY LATERAL TRENCH

WITH CABLE-IN-CONDUIT

2008

ITEM	MATERIAL(1)	LABOR(3)	TOTAL
Service	$0.00	$0.00	$0.00
Primary	$1,165.26	$1,866.42	$3,031.68
Secondary	$0.00	$0.00	$0.00
Transformers	$1,862.67	$118.78	$1,981.45
Trenching	$0.00	$906.32	$906.32
Sub-Total	$3,027.93	$2,891.52	$5,919.45
Stores Handling(2)	$174.41	$0.00	$174.41
SubTotal	$3,202.34	$2,891.52	$6,093.86
Engineering(4)	$611.07	$551.76	$1,162.83
TOTAL	$3,813.41	$3,443.28	$7,256.69

1 - Includes Sales Tax.

2 - 5.76 % of All Material.

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

4 - 19.082% of All Material and Labor.

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

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

2008

ITEM	OVERHEAD	UNDERGROUND	DIFFERENTIAL
LABOR	$4,087.25	$5,051.28	$964.03
MATERIAL	$3,956.70	$7,555.10	$3,598.40
TOTAL	$8,043.95	$12,606.38	$4,562.43

EXHIBIT XIII

OVERHEAD MATERIAL AND LABOR COST PER TRANSFORMER BANK

TWO PHASE PRIMARY LATERAL POLE LINE

INCLUDING TRANSFORMER AND SERVICE

2008

ITEM	MATERIAL(1)	LABOR(3)	TOTAL
Service	$196.34	$276.75	$473.09
Primary	$468.30	$1,230.11	$1,698.41
Secondary	$234.15	$512.48	$746.63
Poles	$760.49	$1,002.42	$1,762.91
Transformers	$1,482.43	$410.54	$1,892.97
Sub-Total	$3,141.71	$3,432.30	$6,574.01
Stores Handling(2)	$180.96	$0.00	$180.96
SubTotal	$3,322.67	$3,432.30	$6,754.97
Engineering(4)	$634.03	$654.95	$1,288.98
TOTAL	$3,956.70	$4,087.25	$8,043.95

1 - Includes Sales Tax.

2 - 5.76 % of All Material.

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

4 - 19.082% 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

INCLUDING RISER AND PRIMARY LATERAL TRENCH

WITH CABLE-IN-CONDUIT

2008

ITEM	MATERIAL(1)	LABOR(3)	TOTAL
Service	$0.00	$0.00	$0.00
Primary	$2,350.57	$3,158.16	$5,508.73
Secondary	$0.00	$0.00	$0.00
Transformers	$3,648.34	$177.37	$3,825.71
Trenching	$0.00	$906.32	$906.32
Sub-Total	$5,998.91	$4,241.85	$10,240.76
Stores Handling(2)	$345.54	$0.00	$345.54
SubTotal	$6,344.45	$4,241.85	$10,586.30
Engineering(4)	$1,210.65	$809.43	$2,020.08
TOTAL	$7,555.10	$5,051.28	$12,606.38

1 - Includes Sales Tax.

2 - 5.76 % of All Material.

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

4 - 19.082% of All Material and Labor.

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

OVERHEAD VS. UNDERGROUND

SUMMARY SHEET

COST PER TRANSFORMER BANK -

THREE PHASE 150 KVA LOOP PAD MOUNTED TRANSFORMER

INCLUDING RISER AND PRIMARY LATERAL TRENCH

WITH CABLE-IN-CONDUIT

2008

ITEM	OVERHEAD	UNDERGROUND	DIFFERENTIAL
LABOR	$5,444.01	$4,845.47	($598.54)
MATERIAL	$6,355.22	$13,190.07	$6,834.85
TOTAL	$11,799.23	$18,035.54	$6,236.31

EXHIBIT XVI (A)

OVERHEAD VS. UNDERGROUND

SUMMARY SHEET

COST PER TRANSFORMER BANK -

THREE PHASE 300 KVA LOOP PAD MOUNTED TRANSFORMER

INCLUDING RISER AND PRIMARY LATERAL TRENCH

WITH CABLE-IN-CONDUIT

2008

ITEM	OVERHEAD	UNDERGROUND	DIFFERENTIAL
LABOR	$6,619.78	$4,845.47	($1,774.31)
MATERIAL	$9,176.90	$14,087.20	$4,910.30
TOTAL	$15,796.68	$18,932.67	$3,135.99

EXHIBIT XVI (B)

OVERHEAD MATERIAL AND LABOR COST PER TRANSFORMER BANK

THREE PHASE PRIMARY LATERAL POLE LINE

INCLUDING TRANSFORMER AND SERVICE (150 KVA)

2008

ITEM	MATERIAL(1)	LABOR(3)	TOTAL
Service	$508.05	$538.69	$1,046.74
Primary	$746.23	$1,863.99	$2,610.22
Secondary	$248.69	$517.73	$766.42
Poles	$1,014.60	$1,035.43	$2,050.03
Transformers	$2,528.61	$615.81	$3,144.42
Sub-Total	$5,046.18	$4,571.65	$9,617.83
Stores Handling(2)	$290.66	$0.00	$290.66
SubTotal	$5,336.84	$4,571.65	$9,908.49
Engineering(4)	$1,018.38	$872.36	$1,890.74
TOTAL	$6,355.22	$5,444.01	$11,799.23

1 - Includes Sales Tax.

2 - 5.76 % of All Material.

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

4 - 19.082% of All Material and Labor.

EXHIBIT XVII (A)

OVERHEAD MATERIAL AND LABOR COST PER TRANSFORMER BANK

THREE PHASE PRIMARY LATERAL POLE LINE

INCLUDING TRANSFORMER (300 TOTAL KVA) AND SERVICE

2008

ITEM	MATERIAL(1)	LABOR(3)	TOTAL
Service	$685.53	$654.15	$1,339.68
Primary	$777.37	$1,803.74	$2,581.11
Secondary	$259.07	$501.00	$760.07
Poles	$1,815.57	$1,984.31	$3,799.88
Transformers	$3,749.12	$615.81	$4,364.93
Sub-Total	$7,286.66	$5,559.01	$12,845.67
Stores Handling(2)	$419.71	$0.00	$419.71
SubTotal	$7,706.37	$5,559.01	$13,265.38
Engineering(4)	$1,470.53	$1,060.77	$2,531.30
TOTAL	$9,176.90	$6,619.78	$15,796.68

1 - Includes Sales Tax.

2 - 5.76 % of All Material.

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

4 - 19.082% of All Material and Labor.

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

EXHIBIT XVII (B)

UNDERGROUND MATERIAL AND LABOR COST PER TRANSFORMER BANK

THREE PHASE 150 KVA LOOP PAD MOUNTED TRANSFORMER

INCLUDING RISER AND PRIMARY LATERAL TRENCH

WITH CABLE-IN-CONDUIT

2008

ITEM	MATERIAL(1)	LABOR(3)	TOTAL
Service	$0.00	$0.00	$0.00
Primary	$3,406.98	$3,034.56	$6,441.54
Secondary	$0.00	$0.00	$0.00
Transformers	$7,066.22	$128.14	$7,194.36
Trenching	$0.00	$906.32	$906.32
Sub-Total	$10,473.20	$4,069.02	$14,542.22
Stores Handling(2)	$603.26	$0.00	$603.26
SubTotal	$11,076.46	$4,069.02	$15,145.48
Engineering(4)	$2,113.61	$776.45	$2,890.06
TOTAL	$13,190.07	$4,845.47	$18,035.54

1 - Includes Sales Tax.

2 - 5.76 % of All Material.

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

4 - 19.082% of All Material and Labor.

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

EXHIBIT XVIII (A)

UNDERGROUND MATERIAL AND LABOR COST PER TRANSFORMER BANK

THREE PHASE 300 KVA LOOP PAD MOUNTED TRANSFORMER

INCLUDING RISER AND PRIMARY LATERAL TRENCH

WITH CABLE-IN-CONDUIT

2008

ITEM	MATERIAL(1)	LABOR(3)	TOTAL
Service	$0.00	$0.00	$0.00
Primary	$3,406.98	$3,034.56	$6,441.54
Secondary	$0.00	$0.00	$0.00
Transformers	$7,778.56	$128.14	$7,906.70
Trenching	$0.00	$906.32	$906.32
Sub-Total	$11,185.54	$4,069.02	$15,254.56
Stores Handling(2)	$644.29	$0.00	$644.29
SubTotal	$11,829.83	$4,069.02	$15,898.85
Engineering(4)	$2,257.37	$776.45	$3,033.82
TOTAL	$14,087.20	$4,845.47	$18,932.67

1 - Includes Sales Tax.

2 - 5.76 % of All Material.

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

4 - 19.082% of All Material and Labor.

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

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

2008

ITEM	OVERHEAD	UNDERGROUND	DIFFERENTIAL
LABOR	$2,736.87	$2,554.71	($182.16)
MATERIAL	$2,124.83	$3,623.89	$1,499.06
TOTAL	$4,861.70	$6,178.60	$1,316.90

EXHIBIT XIX

OVERHEAD MATERIAL AND LABOR COST PER TRANSFORMER BANK

SINGLE PHASE PRIMARY LATERAL POLE LINE

INCLUDING TRANSFORMER AND SERVICE

2008

ITEM	MATERIAL(1)	LABOR(3)	TOTAL
Service	$88.35	$130.15	$218.50
Primary	$206.52	$625.99	$832.51
Secondary	$206.52	$521.65	$728.17
Poles	$444.55	$815.25	$1,259.80
Transformers	$741.22	$205.27	$946.49
Sub-Total	$1,687.16	$2,298.31	$3,985.47
Stores Handling(2)	$97.18	$0.00	$97.18
SubTotal	$1,784.34	$2,298.31	$4,082.65
Engineering(4)	$340.49	$438.56	$779.05
TOTAL	$2,124.83	$2,736.87	$4,861.70

1 - Includes Sales Tax.

2 - 5.76 % of All Material.

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

4 - 19.082% of All Material and Labor.

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

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

2008

ITEM	MATERIAL(1)	LABOR(3)	TOTAL
Service	$0.00	$0.00	$0.00
Primary	$1,014.78	$1,120.24	$2,135.02
Secondary	$0.00	$0.00	$0.00
Transformers	$1,862.67	$118.78	$1,981.45
Trenching	$0.00	$906.32	$906.32
Sub-Total	$2,877.45	$2,145.34	$5,022.79
Stores Handling(2)	$165.74	$0.00	$165.74
SubTotal	$3,043.19	$2,145.34	$5,188.53
Engineering(4)	$580.70	$409.37	$990.07
TOTAL	$3,623.89	$2,554.71	$6,178.60

1 - Includes Sales Tax.

2 - 5.76 % of All Material.

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

4 - 19.082% 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

2008

ITEM	OVERHEAD	UNDERGROUND	DIFFERENTIAL
LABOR	$4,087.25	$4,067.40	($19.85)
MATERIAL	$3,956.70	$7,101.61	$3,144.91
TOTAL	$8,043.95	$11,169.01	$3,125.06

EXHIBIT XXII

OVERHEAD MATERIAL AND LABOR COST PER TRANSFORMER BANK

TWO PHASE PRIMARY LATERAL POLE LINE

INCLUDING TRANSFORMER AND SERVICE

2008

ITEM	MATERIAL(1)	LABOR(3)	TOTAL
Service	$196.34	$276.75	$473.09
Primary	$468.30	$1,230.11	$1,698.41
Secondary	$234.15	$512.48	$746.63
Poles	$760.49	$1,002.42	$1,762.91
Transformers	$1,482.43	$410.54	$1,892.97
Sub-Total	$3,141.71	$3,432.30	$6,574.01
Stores Handling(2)	$180.96	$0.00	$180.96
SubTotal	$3,322.67	$3,432.30	$6,754.97
Engineering(4)	$634.03	$654.95	$1,288.98
TOTAL	$3,956.70	$4,087.25	$8,043.95

1 - Includes Sales Tax.

2 - 5.76 % of All Material.

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

4 - 19.082% 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

2008

ITEM	MATERIAL(1)	LABOR(3)	TOTAL
Service	$0.00	$0.00	$0.00
Primary	$1,988.95	$2,335.44	$4,324.39
Secondary	$0.00	$0.00	$0.00
Transformers	$3,649.88	$173.87	$3,823.75
Trenching	$0.00	$906.32	$906.32
Sub-Total	$5,638.83	$3,415.63	$9,054.46
Stores Handling(2)	$324.80	$0.00	$324.80
SubTotal	$5,963.63	$3,415.63	$9,379.26
Engineering(4)	$1,137.98	$651.77	$1,789.75
TOTAL	$7,101.61	$4,067.40	$11,169.01

1 - Includes Sales Tax.

2 - 5.76 % of All Material.

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

4 - 19.082% 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 150 KVA LOOP PAD MOUNTED TRANSFORMER

FROM EXISTING UNDERGROUND TERMINATION POINT

INCLUDING PRIMARY LATERAL TRENCH WITH CABLE-IN-CONDUIT

2008

ITEM	OVERHEAD	UNDERGROUND	DIFFERENTIAL
LABOR	$5,444.01	$3,708.03	($1,735.98)
MATERIAL	$6,355.22	$12,829.39	$6,474.17
TOTAL	$11,799.23	$16,537.42	$4,738.19

EXHIBIT XXV (A)

OVERHEAD VS. UNDERGROUND

SUMMARY SHEET

COST PER TRANSFORMER BANK -

THREE PHASE 300 KVA LOOP PAD MOUNTED TRANSFORMER

FROM EXISTING UNDERGROUND TERMINATION POINT

INCLUDING PRIMARY LATERAL TRENCH WITH CABLE-IN-CONDUIT

2008

ITEM	OVERHEAD	UNDERGROUND	DIFFERENTIAL
LABOR	$6,619.78	$3,890.19	($2,729.59)
MATERIAL	$9,176.90	$13,726.52	$4,549.62
TOTAL	$15,796.68	$17,616.71	$1,820.03

EXHIBIT XXV (B)

OVERHEAD MATERIAL AND LABOR COST PER TRANSFORMER BANK

THREE PHASE PRIMARY LATERAL POLE LINE

INCLUDING TRANSFORMER (150 TOTAL KVA) AND SERVICE

2008

ITEM	MATERIAL(1)	LABOR(3)	TOTAL
Service	$508.05	$538.69	$1,046.74
Primary	$746.23	$1,863.99	$2,610.22
Secondary	$248.69	$517.73	$766.42
Poles	$1,014.60	$1,035.43	$2,050.03
Transformers	$2,528.61	$615.81	$3,144.42
Sub-Total	$5,046.18	$4,571.65	$9,617.83
Stores Handling(2)	$290.66	$0.00	$290.66
SubTotal	$5,336.84	$4,571.65	$9,908.49
Engineering(4)	$1,018.38	$872.36	$1,890.74
TOTAL	$6,355.22	$5,444.01	$11,799.23

1 - Includes Sales Tax.

2 - 5.76 % of All Material.

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

4 - 19.082% of All Material and Labor.

Note: See Appendix B, page 1, IIA, three phase (150 KVA), for design criteria and assumptions

OVERHEAD MATERIAL AND LABOR COST PER TRANSFORMER BANK

THREE PHASE PRIMARY LATERAL POLE LINE

INCLUDING TRANSFORMER (300 TOTAL KVA) AND SERVICE

2008

ITEM	MATERIAL(1)	LABOR(3)	TOTAL
Service	$685.53	$654.15	$1,339.68
Primary	$777.37	$1,803.74	$2,581.11
Secondary	$259.07	$501.00	$760.07
Poles	$1,815.57	$1,984.31	$3,799.88
Transformers	$3,749.12	$615.81	$4,364.93
Sub-Total	$7,286.66	$5,559.01	$12,845.67
Stores Handling(2)	$419.71	$0.00	$419.71
SubTotal	$7,706.37	$5,559.01	$13,265.38
Engineering(4)	$1,470.53	$1,060.77	$2,531.30
TOTAL	$9,176.90	$6,619.78	$15,796.68

1 - Includes Sales Tax.

2 - 5.76 % of All Material.

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

4 - 19.082% of All Material and Labor.

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

UNDERGROUND MATERIAL AND LABOR COST PER TRANSFORMER BANK

THREE PHASE LOOP PAD MOUNTED TRANSFORMER (150 KVA)

FROM EXISTING UNDERGROUND TERMINATION POINT

INCLUDING PRIMARY LATERAL TRENCH WITH CABLE-IN-CONDUIT

2008

ITEM	MATERIAL(1)	LABOR(3)	TOTAL
Service	$0.00	$0.00	$0.00
Primary	$3,120.60	$2,079.39	$5,199.99
Secondary	$0.00	$0.00	$0.00
Transformers	$7,066.22	$128.14	$7,194.36
Trenching	$0.00	$906.32	$906.32
Sub-Total	$10,186.82	$3,113.85	$13,300.67
Stores Handling(2)	$586.76	$0.00	$586.76
SubTotal	$10,773.58	$3,113.85	$13,887.43
Engineering(4)	$2,055.81	$594.18	$2,649.99
TOTAL	$12,829.39	$3,708.03	$16,537.42

1 - Includes Sales Tax.

2 - 5.76 % of All Material.

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

4 - 19.082% of All Material and Labor.

Note: See Appendix B, page 2, IIIA, three phase (150kva-loop) for design criteria and assumptions. Riser length and riser size are not applicable.

EXHIBIT XXVII (A)

UNDERGROUND MATERIAL AND LABOR COST PER TRANSFORMER BANK

THREE PHASE LOOP PAD MOUNTED TRANSFORMER (300 KVA)

FROM EXISTING UNDERGROUND TERMINATION POINT

INCLUDING PRIMARY LATERAL TRENCH WITH CABLE-IN-CONDUIT

2008

ITEM	MATERIAL(1)	LABOR(3)	TOTAL
Service	$0.00	$0.00	$0.00
Primary	$3,120.60	$2,232.36	$5,352.96
Secondary	$0.00	$0.00	$0.00
Transformers	$7,778.56	$128.14	$7,906.70
Trenching	$0.00	$906.32	$906.32
Sub-Total	$10,899.16	$3,266.82	$14,165.98
Stores Handling(2)	$627.79	$0.00	$627.79
SubTotal	$11,526.95	$3,266.82	$14,793.77
Engineering(4)	$2,199.57	$623.37	$2,822.94
TOTAL	$13,726.52	$3,890.19	$17,616.71

1 - Includes Sales Tax.

2 - 5.76 % of All Material.

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

4 - 19.082% 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 (B)

OVERHEAD VS. UNDERGROUND

SUMMARY SHEET

COST PER RISER -

SMALL SINGLE PHASE RISER

2008

ITEM	OVERHEAD	UNDERGROUND	DIFFERENTIAL
LABOR	$154.99	$498.06	$343.07
MATERIAL	$83.13	$253.34	$170.21
TOTAL	$238.12	$751.40	$513.28

EXHIBIT XXVIII

OVERHEAD MATERIAL AND LABOR COST PER SERVICE

SINGLE PHASE SMALL SERVICE

2008

ITEM	MATERIAL(1)	LABOR(3)	TOTAL
Service	$66.01	$130.15	$196.16
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	$66.01	$130.15	$196.16
Stores Handling(2)	$3.80	$0.00	$3.80
SubTotal	$69.81	$130.15	$199.96
Engineering(4)	$13.32	$24.84	$38.16
TOTAL	$83.13	$154.99	$238.12

1 - Includes Sales Tax.

2 - 5.76 % of All Material.

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

4 - 19.082% of All Material and Labor.

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

FPL 3/15/2008

UNDERGROUND MATERIAL AND LABOR COST PER RISER

SMALL SINGLE PHASE RISER

2008

ITEM	MATERIAL(1)	LABOR(3)	TOTAL
Service	$0.00	$0.00	$0.00
Primary	$0.00	$0.00	$0.00
Secondary	$201.15	$418.25	$619.40
Transformers	$0.00	$0.00	$0.00
Trenching	$0.00	$0.00	$0.00
Sub-Total	$201.15	$418.25	$619.40
Stores Handling(2)	$11.59	$0.00	$11.59
SubTotal	$212.74	$418.25	$630.99
Engineering(4)	$40.60	$79.81	$120.41
TOTAL	$253.34	$498.06	$751.40

1 - Includes Sales Tax.

2 - 5.76 % of All Material.

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

4 - 19.082% of All Material and Labor.

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

EXHIBIT XXX

OVERHEAD VS. UNDERGROUND

SUMMARY SHEET

COST PER RISER -

LARGE SINGLE PHASE RISER

2008

ITEM	OVERHEAD	UNDERGROUND	DIFFERENTIAL
LABOR	$329.56	$708.10	$378.54
MATERIAL	$286.38	$772.90	$486.52
TOTAL	$615.94	$1,481.00	$865.06

EXHIBIT XXXI

OVERHEAD MATERIAL AND LABOR COST PER SERVICE

SINGLE PHASE LARGE SERVICE

2008

ITEM	MATERIAL(1)	LABOR(3)	TOTAL
Service	$304.37	$276.75	$581.12
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	$304.37	$276.75	$581.12
Stores Handling(2)	$17.53	$0.00	$17.53
SubTotal	$321.90	$276.75	$598.65
Engineering(4)	$61.42	$52.81	$114.23
TOTAL	$383.32	$329.56	$712.88

1 - Includes Sales Tax.

2 - 5.76 % of All Material.

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

4 - 19.082% of All Material and Labor.

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

FPL 3/15/2008

UNDERGROUND MATERIAL AND LABOR COST PER RISER

LARGE SINGLE PHASE RISER

2008

ITEM	MATERIAL(1)	LABOR(3)	TOTAL
Service	$0.00	$0.00	$0.00
Primary	$0.00	$0.00	$0.00
Secondary	$717.75	$594.63	$1,312.38
Transformers	$0.00	$0.00	$0.00
Trenching	$0.00	$0.00	$0.00
Sub-Total	$717.75	$594.63	$1,312.38
Stores Handling(2)	$41.34	$0.00	$41.34
SubTotal	$759.09	$594.63	$1,353.72
Engineering(4)	$144.85	$113.47	$258.32
TOTAL	$903.94	$708.10	$1,612.04

1 - Includes Sales Tax.

2 - 5.76 % of All Material.

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

4 - 19.082% of All Material and Labor.

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

EXHIBIT XXXIII

OVERHEAD MATERIAL AND LABOR COST PER SERVICE

THREE PHASE SMALL SERVICE

2008

ITEM	MATERIAL(1)	LABOR(3)	TOTAL
Service	$79.55	$163.62	$243.17
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	$79.55	$163.62	$243.17
Stores Handling(2)	$4.58	$0.00	$4.58
SubTotal	$84.13	$163.62	$247.75
Engineering(4)	$16.05	$31.22	$47.27
TOTAL	$100.18	$194.84	$295.02

1 - Includes Sales Tax.

2 - 5.76 % of All Material.

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

4 - 19.082% of All Material and Labor.

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

EXHIBIT XXXV

FPL 3/15/2008

UNDERGROUND MATERIAL AND LABOR COST PER RISER

SMALL THREE PHASE RISER

2008

ITEM	MATERIAL(1)	LABOR(3)	TOTAL
Service	$0.00	$0.00	$0.00
Primary	$0.00	$0.00	$0.00
Secondary	$315.55	$506.79	$822.34
Transformers	$0.00	$0.00	$0.00
Trenching	$0.00	$0.00	$0.00
Sub-Total	$315.55	$506.79	$822.34
Stores Handling(2)	$18.18	$0.00	$18.18
SubTotal	$333.73	$506.79	$840.52
Engineering(4)	$63.68	$96.71	$160.39
TOTAL	$397.41	$603.50	$1,000.91

1 - Includes Sales Tax.

2 - 5.76 % of All Material.

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

4 - 19.082% of All Material and Labor.

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

EXHIBIT XXXVI

OVERHEAD VS. UNDERGROUND

SUMMARY SHEET

COST PER RISER -

LARGE THREE PHASE RISER

2008

ITEM	OVERHEAD	UNDERGROUND	DIFFERENTIAL
LABOR	$329.56	$895.01	$565.45
MATERIAL	$383.32	$1,151.70	$768.38
TOTAL	$712.88	$2,046.71	$1,333.83

EXHIBIT XXXVII

OVERHEAD MATERIAL AND LABOR COST PER SERVICE

THREE PHASE LARGE SERVICE

2008

ITEM	MATERIAL(1)	LABOR(3)	TOTAL
Service	$304.37	$276.75	$581.12
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	$304.37	$276.75	$581.12
Stores Handling(2)	$17.53	$0.00	$17.53
SubTotal	$321.90	$276.75	$598.65
Engineering(4)	$61.42	$52.81	$114.23
TOTAL	$383.32	$329.56	$712.88

1 - Includes Sales Tax.

2 - 5.76 % of All Material.

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

4 - 19.082% of All Material and Labor.

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

FPL 3/15/2008

UNDERGROUND MATERIAL AND LABOR COST PER RISER

LARGE THREE PHASE RISER

2008

ITEM	MATERIAL(1)	LABOR(3)	TOTAL
Service	$0.00	$0.00	$0.00
Primary	$0.00	$0.00	$0.00
Secondary	$914.48	$751.59	$1,666.07
Transformers	$0.00	$0.00	$0.00
Trenching	$0.00	$0.00	$0.00
Sub-Total	$914.48	$751.59	$1,666.07
Stores Handling(2)	$52.67	$0.00	$52.67
SubTotal	$967.15	$751.59	$1,718.74
Engineering(4)	$184.55	$143.42	$327.97
TOTAL	$1,151.70	$895.01	$2,046.71

1 - Includes Sales Tax.

2 - 5.76 % of All Material.

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

4 - 19.082% of All Material and Labor.

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

EXHIBIT XXXIX

FPL 3/15/2008

UNDERGROUND MATERIAL AND LABOR COST PER RISER

SMALL HANDHOLE

2008

ITEM	MATERIAL(1)	LABOR(3)	TOTAL
Service	$0.00	$0.00	$0.00
Primary	$0.00	$0.00	$0.00
Secondary	$91.70	$53.13	$144.83
Transformers	$0.00	$0.00	$0.00
Trenching	$0.00	$0.00	$0.00
Sub-Total	$91.70	$53.13	$144.83
Stores Handling(2)	$5.28	$0.00	$5.28
SubTotal	$96.98	$53.13	$150.11
Engineering(4)	$18.51	$10.14	$28.65
TOTAL	$115.49	$63.27	$178.76

1 - Includes Sales Tax.

2 - 5.76 % of All Material.

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

4 - 19.082% of All Material and Labor.

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

EXHIBIT XL

FPL 3/15/2008

UNDERGROUND MATERIAL AND LABOR COST PER RISER

INTERMEDIATE HANDHOLE

2008

ITEM	MATERIAL(1)	LABOR(3)	TOTAL
Service	$0.00	$0.00	$0.00
Primary	$0.00	$0.00	$0.00
Secondary	$114.88	$53.13	$168.01
Transformers	$0.00	$0.00	$0.00
Trenching	$0.00	$0.00	$0.00
Sub-Total	$114.88	$53.13	$168.01
Stores Handling(2)	$6.62	$0.00	$6.62
SubTotal	$121.50	$53.13	$174.63
Engineering(4)	$23.18	$10.14	$33.32
TOTAL	$144.68	$63.27	$207.95

1 - Includes Sales Tax.

2 - 5.76 % of All Material.

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

4 - 19.082% 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

2008

ITEM	MATERIAL(1)	LABOR(3)	TOTAL
Service	$0.00	$0.00	$0.00
Primary	$0.00	$0.00	$0.00
Secondary	$385.14	$202.11	$587.25
Transformers	$0.00	$0.00	$0.00
Trenching	$0.00	$0.00	$0.00
Sub-Total	$385.14	$202.11	$587.25
Stores Handling(2)	$22.18	$0.00	$22.18
SubTotal	$407.32	$202.11	$609.43
Engineering(4)	$77.72	$38.57	$116.29
TOTAL	$485.04	$240.68	$725.72

1 - Includes Sales Tax.

2 - 5.76 % of All Material.

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

4 - 19.082% of All Material and Labor.

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

EXHIBIT XLI (B)

FPL 3/15/2008

UNDERGROUND MATERIAL AND LABOR COST PER RISER

PADMOUNTED SECONDARY JUNCTION BOX

2008

ITEM	MATERIAL(1)	LABOR(3)	TOTAL
Service	$0.00	$0.00	$0.00
Primary	$0.00	$0.00	$0.00
Secondary	$937.66	$337.42	$1,275.08
Transformers	$0.00	$0.00	$0.00
Trenching	$0.00	$0.00	$0.00
Sub-Total	$937.66	$337.42	$1,275.08
Stores Handling(2)	$54.01	$0.00	$54.01
SubTotal	$991.67	$337.42	$1,329.09
Engineering(4)	$189.23	$64.39	$253.62
TOTAL	$1,180.90	$401.81	$1,582.71

1 - Includes Sales Tax.

2 - 5.76 % of All Material.

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

4 - 19.082% of All Material and Labor.

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

EXHIBIT XLII (A)

FPL 3/15/2008

UNDERGROUND MATERIAL AND LABOR COST PER CABINET

PADMOUNTED SECONDARY JUNCTION CABINET

2008

ITEM	MATERIAL(1)	LABOR(3)	TOTAL
Service	$0.00	$0.00	$0.00
Primary	$0.00	$0.00	$0.00
Secondary	$5,529.84	$321.99	$5,851.83
Transformers	$0.00	$0.00	$0.00
Trenching	$0.00	$0.00	$0.00
Sub-Total	$5,529.84	$321.99	$5,851.83
Stores Handling(2)	$318.52	$0.00	$318.52
SubTotal	$5,848.36	$321.99	$6,170.35
Engineering(4)	$1,115.98	$61.44	$1,177.42
TOTAL	$6,964.34	$383.43	$7,347.77

1 - Includes Sales Tax.

2 - 5.76 % of All Material.

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

4 - 19.082% of All Material and Labor.

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

EXHIBIT XLII (B)

UNDERGROUND MATERIAL AND LABOR COST PER CABINET
PADMOUNTED SECONDARY JUNCTION CABINET
SECONDARY CONDUCTORS AND SERVICE TAPS

2008

ITEM	MATERIAL(1)	LABOR(2)	TOTAL
350 MCM Al Wire (per set)	$ 845.00	$0.00	$845.00
500 MCM Cu Wire (per set)	$ 1,531.80	$0.00	$1,531.80
750 MCM Al Wire (per set)	$ 927.00	$0.00	$927.00
750 MCM Cu Wire (per set)	$ 1,903.40	$0.00	$1,903.40
Pull Setup (one per cab)	$0.00	$ 132.73	$132.73
Pulling Cable (per set)	$0.00	$ 57.02	$57.02
Tap Wires in Transformer and Cabinet (per set)	$0.00	$ 128.96	$128.96
Usage Statistics			
350 MCM Al Wire	0%		
500 MCM CU Wire	25%		
750 MCM Al Wire	50%		
750 MCM Cu Wire	25%		
Weighted Cost of Wire	$1,322.30		
Number of Sets			
1 Set	15%		
2 Sets	30%		
3 Sets	30%		
4 Sets	25%		
Weighted Pulling Cost	$0.00	$283.83	
Weighted Wire Subtotal	$3,504.10	$341.74	
Total Cost of Secondary	**$4,129.67**		

The first 12 sets of service conductors will be tapped, since they are included in a standard transformer installation (750 KVA or greater). Any sets greater than 12 will incur a differential cost per set: **$64.48**

1 - Includes Sales Tax, 5.76 % Stores Loading of All Material, and 19.082% Engineering Overhead of all Material.

2 - Includes Payroll, Taxes, Insurance, P&W, & Transportation, and 19.082% Engineering Overhead of all Labor.

3 - 8 foot spacing between cabinet and transformer needs 20' of conductor per set.

4 - Usage statistics based on all new installations during 2003 & 2004.

EXHIBIT XLII (C)

UNDERGROUND MATERIAL AND LABOR COST PER HANDHOLE

SINGLE PHASE PRIMARY 48" SPLICE BOX

WITH SPLICES AND PULL LABOR

2008

ITEM	MATERIAL(1)	LABOR(3)	TOTAL
Service	$0.00	$0.00	$0.00
Primary	$446.74	$580.38	$1,027.12
Secondary	$0.00	$0.00	$0.00
Transformers	$0.00	$0.00	$0.00
Trenching	$0.00	$0.00	$0.00
Sub-Total	$446.74	$580.38	$1,027.12
Stores Handling(2)	$25.73	$0.00	$25.73
SubTotal	$472.47	$580.38	$1,052.85
Engineering(4)	$90.16	$110.75	$200.91
TOTAL	$562.63	$691.13	$1,253.76

1 - Includes Sales Tax.

2 - 5.76 % of All Material.

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

4 - 19.082% 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

FPL 3/15/2008

UNDERGROUND MATERIAL AND LABOR COST PER HANDHOLE

TWO PHASE PRIMARY 48" SPLICE BOX

WITH SPLICES AND PULL LABOR

2008

ITEM	MATERIAL(1)	LABOR(3)	TOTAL
Service	$0.00	$0.00	$0.00
Primary	$508.34	$943.02	$1,451.36
Secondary	$0.00	$0.00	$0.00
Transformers	$0.00	$0.00	$0.00
Trenching	$0.00	$0.00	$0.00
Sub-Total	$508.34	$943.02	$1,451.36
Stores Handling(2)	$29.28	$0.00	$29.28
SubTotal	$537.62	$943.02	$1,480.64
Engineering(4)	$102.59	$179.95	$282.54
TOTAL	$640.21	$1,122.97	$1,763.18

1 - Includes Sales Tax.

2 - 5.76 % of All Material.

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

4 - 19.082% 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

FPL 3/15/2008

UNDERGROUND MATERIAL AND LABOR COST PER HANDHOLE

THREE PHASE PRIMARY 48" SPLICE BOX

WITH SPLICES AND PULL LABOR

2008

ITEM	MATERIAL(1)	LABOR(3)	TOTAL
Service	$0.00	$0.00	$0.00
Primary	$575.34	$1,019.45	$1,594.79
Secondary	$0.00	$0.00	$0.00
Transformers	$0.00	$0.00	$0.00
Trenching	$0.00	$0.00	$0.00
Sub-Total	$575.34	$1,019.45	$1,594.79
Stores Handling(2)	$33.14	$0.00	$33.14
SubTotal	$608.48	$1,019.45	$1,627.93
Engineering(4)	$116.11	$194.53	$310.64
TOTAL	$724.59	$1,213.98	$1,938.57

1 - Includes Sales Tax.

2 - 5.76 % of All Material.

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

4 - 19.082% 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

2008

ITEM	OVERHEAD	UNDERGROUND	DIFFERENTIAL
LABOR	$3,903.03	$4,716.12	$813.09
MATERIAL	$2,071.59	$2,580.51	$508.92
TOTAL	$5,974.62	$7,296.63	$1,322.01
PER FOOT TOTAL	$5.97	$7.30	$1.33

EXHIBIT XLVI

OVERHEAD MATERIAL AND LABOR COST PER FOOT

SINGLE PHASE PRIMARY LATERAL POLE LINE

2008

ITEM	MATERIAL(1)	LABOR(3)	TOTAL
Service	$0.00	$0.00	$0.00
Primary	$314.64	$943.66	$1,258.30
Secondary	$314.64	$943.66	$1,258.30
Poles	$1,015.60	$1,390.28	$2,405.88
Transformers	$0.00	$0.00	$0.00
Sub-Total	$1,644.88	$3,277.60	$4,922.48
Stores Handling(2)	$94.75	$0.00	$94.75
SubTotal	$1,739.63	$3,277.60	$5,017.23
Engineering(4)	$331.96	$625.43	$957.39
TOTAL	$2,071.59	$3,903.03	$5,974.62

1 - Includes Sales Tax.

2 - 5.76 % of All Material.

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

4 - 19.082% 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

2008

ITEM	MATERIAL(1)	LABOR(3)	TOTAL
Service	$0.00	$0.00	$0.00
Primary	$2,048.98	$939.34	$2,988.32
Secondary	$0.00	$0.00	$0.00
Transformers	$0.00	$0.00	$0.00
Trenching	$0.00	$3,021.06	$3,021.06
Sub-Total	$2,048.98	$3,960.40	$6,009.38
Stores Handling(2)	$118.02	$0.00	$118.02
SubTotal	$2,167.00	$3,960.40	$6,127.40
Engineering(4)	$413.51	$755.72	$1,169.23
TOTAL	$2,580.51	$4,716.12	$7,296.63
PER FOOT TOTAL	$2.58	$4.72	$7.30

1 - Includes Sales Tax.

2 - 5.76 % of All Material.

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

4 - 19.082% 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

2008

ITEM	OVERHEAD	UNDERGROUND	DIFFERENTIAL
LABOR	$4,919.63	$5,721.83	$802.20
MATERIAL	$2,842.08	$5,161.03	$2,318.95
TOTAL	$7,761.71	$10,882.86	$3,121.15
PER FOOT TOTAL	$7.76	$10.88	$3.12

EXHIBIT XLIX

OVERHEAD MATERIAL AND LABOR COST PER FOOT

TWO PHASE PRIMARY LATERAL POLE LINE

2008

ITEM	MATERIAL(1)	LABOR(3)	TOTAL
Service	$0.00	$0.00	$0.00
Primary	$640.55	$1,827.30	$2,467.85
Secondary	$320.28	$913.65	$1,233.93
Poles	$1,295.85	$1,390.35	$2,686.20
Transformers	$0.00	$0.00	$0.00
Sub-Total	$2,256.68	$4,131.30	$6,387.98
Stores Handling(2)	$129.98	$0.00	$129.98
SubTotal	$2,386.66	$4,131.30	$6,517.96
Engineering(4)	$455.42	$788.33	$1,243.75
TOTAL	$2,842.08	$4,919.63	$7,761.71

1 - Includes Sales Tax.

2 - 5.76 % of All Material.

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

4 - 19.082% 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

2008

ITEM	MATERIAL(1)	LABOR(3)	TOTAL
Service	$0.00	$0.00	$0.00
Primary	$4,097.97	$1,783.89	$5,881.86
Secondary	$0.00	$0.00	$0.00
Transformers	$0.00	$0.00	$0.00
Trenching	$0.00	$3,021.06	$3,021.06
Sub-Total	$4,097.97	$4,804.95	$8,902.92
Stores Handling(2)	$236.04	$0.00	$236.04
SubTotal	$4,334.01	$4,804.95	$9,138.96
Engineering(4)	$827.02	$916.88	$1,743.90
TOTAL	$5,161.03	$5,721.83	$10,882.86
PER FOOT TOTAL	$5.16	$5.72	$10.88

1 - Includes Sales Tax.

2 - 5.76 % of All Material.

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

4 - 19.082% 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

2008

ITEM	OVERHEAD	UNDERGROUND	DIFFERENTIAL
LABOR	$5,936.38	$4,993.02	($943.36)
MATERIAL	$3,620.32	$7,920.12	$4,299.80
TOTAL	$9,556.70	$12,913.14	$3,356.44
PER FOOT TOTAL	$9.56	$12.91	$3.35

EXHIBIT LII

OVERHEAD MATERIAL AND LABOR COST PER FOOT

THREE PHASE PRIMARY LATERAL POLE LINE

2008

ITEM	MATERIAL(1)	LABOR(3)	TOTAL
Service	$0.00	$0.00	$0.00
Primary	$970.70	$2,696.06	$3,666.76
Secondary	$323.57	$898.69	$1,222.26
Poles	$1,580.34	$1,390.37	$2,970.71
Transformers	$0.00	$0.00	$0.00
Sub-Total	$2,874.61	$4,985.12	$7,859.73
Stores Handling(2)	$165.58	$0.00	$165.58
SubTotal	$3,040.19	$4,985.12	$8,025.31
Engineering(4)	$580.13	$951.26	$1,531.39
TOTAL	$3,620.32	$5,936.38	$9,556.70

1 - Includes Sales Tax.

2 - 5.76 % of All Material.

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

4 - 19.082% of All Material and Labor.

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

UNDERGROUND MATERIAL AND LABOR COST PER FOOT

THREE PHASE PRIMARY LATERAL TRENCH

WITH CABLE-IN-CONDUIT

2008

ITEM	MATERIAL(1)	LABOR(3)	TOTAL
Service	$0.00	$0.00	$0.00
Primary	$6,288.75	$1,171.87	$7,460.62
Secondary	$0.00	$0.00	$0.00
Transformers	$0.00	$0.00	$0.00
Trenching	$0.00	$3,021.06	$3,021.06
Sub-Total	$6,288.75	$4,192.93	$10,481.68
Stores Handling(2)	$362.23	$0.00	$362.23
SubTotal	$6,650.98	$4,192.93	$10,843.91
Engineering(4)	$1,269.14	$800.09	$2,069.23
TOTAL	$7,920.12	$4,993.02	$12,913.14
PER FOOT TOTAL	$7.92	$4.99	$12.91

1 - Includes Sales Tax.

2 - 5.76 % of All Material.

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

4 - 19.082% 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

2008

ITEM	MATERIAL(1)	LABOR(3)	TOTAL
Service	$0.00	$0.00	$0.00
Primary	$2,048.98	$939.34	$2,988.32
Secondary	$0.00	$0.00	$0.00
Transformers	$0.00	$0.00	$0.00
Trenching	$0.00	$3,021.06	$3,021.06
Sub-Total	$2,048.98	$3,960.40	$6,009.38
Stores Handling(2)	$118.02	$0.00	$118.02
SubTotal	$2,167.00	$3,960.40	$6,127.40
Engineering(4)	$413.51	$755.72	$1,169.23
TOTAL	$2,580.51	$4,716.12	$7,296.63
PER FOOT TOTAL	$2.58	$4.72	$7.30

1 - Includes Sales Tax.

2 - 5.76 % of All Material.

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

4 - 19.082% 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

2008

ITEM	MATERIAL(1)	LABOR(3)	TOTAL
Service	$0.00	$0.00	$0.00
Primary	$4,097.97	$1,783.89	$5,881.86
Secondary	$0.00	$0.00	$0.00
Transformers	$0.00	$0.00	$0.00
Trenching	$0.00	$3,021.06	$3,021.06
Sub-Total	$4,097.97	$4,804.95	$8,902.92
Stores Handling(2)	$236.04	$0.00	$236.04
SubTotal	$4,334.01	$4,804.95	$9,138.96
Engineering(4)	$827.02	$916.88	$1,743.90
TOTAL	$5,161.03	$5,721.83	$10,882.86
PER FOOT TOTAL	$5.16	$5.72	$10.88

1 - Includes Sales Tax.

2 - 5.76 % of All Material.

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

4 - 19.082% 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

2008

ITEM	MATERIAL(1)	LABOR(3)	TOTAL
Service	$0.00	$0.00	$0.00
Primary	$6,288.75	$1,171.87	$7,460.62
Secondary	$0.00	$0.00	$0.00
Transformers	$0.00	$0.00	$0.00
Trenching	$0.00	$3,021.06	$3,021.06
Sub-Total	$6,288.75	$4,192.93	$10,481.68
Stores Handling(2)	$362.23	$0.00	$362.23
SubTotal	$6,650.98	$4,192.93	$10,843.91
Engineering(4)	$1,269.14	$800.09	$2,069.23
TOTAL	$7,920.12	$4,993.02	$12,913.14
PER FOOT TOTAL	$7.92	$4.99	$12.91

1 - Includes Sales Tax.

2 - 5.76 % of All Material.

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

4 - 19.082% of All Material and Labor.

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

EXHIBIT LVII

2008 UCD TARIFF

AVERAGE UCD UNDERGROUND FEEDER COST

Underground	Overhead	Difference	
$/Ft..... $30.10	$/Ft..... $17.21	$/Ft.....	$12.89
		Round To: $/Ft.....	**$12.89**

13 kV UG Switch Cabinet (9/3 cabinet w/ all hardware & cable) = ...	$18,507.93
13 kV Salt Spray UG Switch Cabinet (9/3 cabinet w/ all hardware & cable) = ...	$20,768.69
23 kV UG Switch Cabinet (9/3 cabinet w/ all hardware & cable) = ...	$24,345.68
23 kV Salt Spray UG Switch Cabinet (9/3 cabinet w/ all hardware & cable) = ...	$28,100.26
13 kV UG Switch Cabinet (6/6 cabinet w/ all hardware & cable) = ...	$17,204.56
13 kV Salt Spray UG Switch Cabinet (6/6 cabinet w/ all hardware & cable) = ...	$20,837.29
23 kV UG Switch Cabinet (6/6 cabinet w/ all hardware & cable) = ...	$22,384.69
23 kV Salt Spray UG Switch Cabinet (6/6 cabinet w/ all hardware & cable) = ...	$26,590.58

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

17	13 kV 9/3 cabinets
0	13 kV SS 9/3 cabinets
37	23 kV 9/3 cabinets
0	23 kV SS 9/3 cabinets
48	13 kV 6/6 cabinets
1	13 kV SS 6/6 cabinets
115	23 kV 6/6 cabinets
2	23 kV SS 6/6 cabinets

Weighted Average:	$21,315.92
$/Switch Cabinet	**$21,315.92**

NOTE: All estimates based on three phase requirements.
See Exhibit LIX for details.
Note: See Appendix B , page 4, for design criteria and assumptions.

2008 UCD TARIFF

FEEDER COST

Feeder Length =		25,428
UG Feeder Cost* (excluding UG switches) =		$828,354.68
26 UG Lateral Risers not required if UG Feeder is used		
Cost of each Lateral Riser =	$2,421.18	
26 Lateral Risers X $2,421.18 =		($62,950.68)
Net UG Feeder Cost =		$765,404.00
UG Feeder per foot cost =		$30.10
OH Feeder Cost (excluding OH switches & hardware) =		$437,523.54
OH Feeder per foot cost =		$17.21
Feeder Differential Cost (per foot) =		**$12.89**

13 kV UG Switch Cabinet (9/3 cabinet w/ all hardware & cable) =	$22,782.90
13 kV Salt Spray UG Switch Cabinet (9/3 cabinet w/ all hardware & cable) =	$25,715.90
23 kV UG Switch Cabinet (9/3 cabinet w/ all hardware & cable) =	$28,759.91
23 kV Salt Spray UG Switch Cabinet (9/3 cabinet w/ all hardware & cable) =	$33,225.40
13 kV UG Switch Cabinet (6/6 cabinet w/ all hardware & cable) =	$21,479.53
13 kV Salt Spray UG Switch Cabinet (6/6 cabinet w/ all hardware & cable) =	$25,784.50
23 kV UG Switch Cabinet (6/6 cabinet w/ all hardware & cable) =	$26,798.92
23 kV Salt Spray UG Switch Cabinet (6/6 cabinet w/ all hardware & cable) =	$31,715.72
13 kV OH Switch Cabinet (including switch, pole, and all Hardware) =	$4,274.97
13 kV OH Salt Spray Switch Cabinet (including switch, pole, and all Hardware) =	$4,947.21
23 kV OH Switch Cabinet (including switch, pole, and all Hardware) =	$4,414.23
23 kV OH Salt Spray Switch Cabinet (including switch, pole, and all Hardware) =	$5,125.14
13 kV UG Switch Cabinet - 9/3 Cabinet Differential =	$18,507.93
13 kV Salt Spray UG Switch Cabinet - 9/3 Cabinet Differential =	$20,768.69
23 kV UG Switch Cabinet - 9/3 Cabinet Differential =	$24,345.68
23 kV Salt Spray UG Switch Cabinet - 9/3 Cabinet Differential =	$28,100.26
13 kV UG Switch Cabinet - 6/6 Cabinet Differential =	$17,204.56
13 kV Salt Spray UG Switch Cabinet - 6/6 Cabinet Differential =	$20,837.29
23 kV UG Switch Cabinet - 6/6 Cabinet Differential =	$22,384.69
23 kV Salt Spray UG Switch Cabinet - 6/6 Cabinet Differential =	$26,590.58

Switch Cabinet Differential (Weighted Average) = **$21,315.92**

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

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

2008 UCD TARIFF

SMALL COMMERCIAL SERVICES (1)

WOOD POLE, ACCESSIBLE

	120 VOLT, 2-WIRE SERVICE			120/240 VOLT, 3-WIRE SERVICE		
	OVERHEAD	UNDERGROUND	DIFFERENTIAL	OVERHEAD	UNDERGROUND	DIFFERENTIAL
MATERIAL (2)	$28.99	$149.61	$120.62	$96.56	$223.10	$126.54
LABOR(4)	$91.00	$464.96	$373.96	$101.50	$485.37	$383.87
STORES HANDLING (3	$1.56	$8.03	$6.47	$5.19	$11.98	$6.79
ENGINEERING (5)	$23.19	$118.80	$95.61	$38.79	$137.48	$98.69
TOTAL	$144.74	$741.40	$596.66	$242.04	$857.93	$615.89

WOOD POLE, INACCESSIBLE

	120 VOLT, 2-WIRE SERVICE			120/240 VOLT, 3-WIRE SERVICE		
	OVERHEAD	UNDERGROUND	DIFFERENTIAL	OVERHEAD	UNDERGROUND	DIFFERENTIAL
MATERIAL (2)	$28.99	$149.61	$120.62	$96.56	$223.10	$126.54
LABOR(4)	$107.37	$548.67	$441.30	$119.77	$572.75	$452.98
STORES HANDLING (3	$1.56	$8.03	$6.47	$5.19	$11.98	$6.79
ENGINEERING (5)	$26.32	$134.78	$108.46	$42.27	$154.15	$111.88
TOTAL	$164.24	$841.09	$676.85	$263.79	$961.98	$698.19

CONCRETE POLE, ACCESSIBLE

	120 VOLT, 2-WIRE SERVICE			120/240 VOLT, 3-WIRE SERVICE		
	OVERHEAD	UNDERGROUND	DIFFERENTIAL	OVERHEAD	UNDERGROUND	DIFFERENTIAL
MATERIAL (2)	$28.99	$166.44	$137.45	$96.56	$239.93	$143.37
LABOR(4)	$91.00	$464.96	$373.96	$101.50	$485.37	$383.87
STORES HANDLING (3	$1.56	$8.94	$7.38	$5.19	$12.88	$7.69
ENGINEERING (5)	$23.19	$122.19	$99.00	$38.79	$140.86	$102.07
TOTAL	$144.74	$762.53	$617.79	$242.04	$879.04	$637.00

1 - Conditions for FPL providing the UG service wire to a non-residential customer's meter can include:

A) Customer's Main Line Switch is to be less than or equal to 125 amps (120/240 Volt 3-wire service) or 60 amps (120 Volt 2-wire service) AND

B) The meter can is at least 5 feet, but not more than 100 feet, from the pole.

2 - Includes Sales Tax.

3 - 5.76 % of All Material.

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

5 - 19.082% of All Material and Labor.

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

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

2008 UCD TARIFF

CREDITS

Lateral Trench Credit = ...	$97.48	/MH X	0.029	MH =.....	$2.83	/Ft.
				Round To.....	$2.83	/Ft.
Secondary/Service Trench Credit = ...	$97.48	/MH X	0.027	MH =.....	$2.63	/Ft.
				Round To.....	$2.63	/Ft.
2" Conduit Installation Credit = ...	$97.48	/MH X	0.005	MH =.....	$0.49	/Ft.
				Round To.....	$0.49	/Ft.
Larger than 2" Conduit Installation Credit =	$97.48	/MH X	0.007	MH =.....	$0.68	/Ft.
				Round To.....	$0.68	/Ft.
Large (48") Handhole/ Primary Splice Box Installation Credit = ...	$97.48	/MH X	1.94	MH =.....	$189.11	/HH
				Round To.....	$189.11	/HH
Small (30" or smaller) Handhole Installation Credit = ...	$97.48	/MH X	0.51	MH =.....	$49.71	/HH
				Round To.....	$49.71	/HH
Concrete Pad for Pad Mounted Transformer Credit =.....	$97.48	/MH X	0.3	MH =.....	$29.24	/Pad
				Round To.....	$29.24	/Pad
Feeder Splice Box Installation Credit = ...	$97.48	/MH X	7.36	MH =.....	$717.45	/Box
				Round To.....	$717.45	/Box
Padmount Switch Chamber Installation Credit = ...	$97.48	/MH X	4.71	MH =.....	$459.13	/Chamber
				Round To.....	$459.13	/Chamber