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May 16, 2008

-VIA HAND DELIVERY -

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:

On April 1, 2008, Florida Power & Light Company ("FPL") filed its Petition for Approval of 2008 Revisions to Underground Residential and Commercial Differential Tariffs. One of the revised tariff sheets was Thirty-First Revised Tariff Sheet 6.100, which specifies the contributions required from applicants for residential underground distribution service. FPL has updated those contributions to reflect, *inter alia,* the difference in the net present value of operational costs between underground and overhead systems, as contemplated by the February 2007 revisions to Rule 25-6.078, F.A.C. FPL has recently discovered that it made a minor computational error in calculating the operational costs differential, which resulted in slightly overstating the applicant contributions shown on Thirty-First Revised Tariff Sheet 6.100.

Accordingly, FPL is hereby filing the original and fifteen (15) copies of a replacement Thirty-First Revised Tariff Sheet 6.100 that reflects the corrected applicant contributions, in final and legislative formats. FPL asks that this replacement Thirty-First Revised Tariff Sheet 6.100 be substituted for the one filed with FPL's Petition, such that it will be the replacement tariff sheet that is reviewed for approval by the Commission. Also enclosed are the originals and fifteen (15) copies of replacements for page 2 of Appendix 3 to the Petition and the pages entitled "Operational Costs Differential – Low Density," "Operational Costs Differential – High Density" and "Operational Costs Differential – Meter Pedestal" in Appendix 4 to the Petition. The replacement appendix pages reflect the corrections to the operational costs differential and the resulting impact on the applicant contributions.

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If there are any questions regarding this transmittal, please contact me.

Sincerely,

John T. Butler

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

CORRECTED TARIFF SHEET 6.100

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	$ 195.19
3. Subdivisions less than 100 total service laterals	$ 266.19
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	$ 11.15
3. Subdivisions less than 100 total service laterals	$ 82.15
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	$ 432.23
2. Subdivisions from 85 to 199 total service laterals	$ 644.23
3. Subdivisions less than 85 total service laterals	$ 715.23

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)

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	$ 195.19
3. Subdivisions less than 100 total service laterals	$ 266.19
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	$ 11.15
3. Subdivisions less than 100 total service laterals	$ 82.15
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	$ 432.23
2. Subdivisions from 85 to 199 total service laterals	$ 644.23
3. Subdivisions less than 85 total service laterals	$ 715.23

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)

CORRECTED PAGE 2 OF APPENDIX 3

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	$223	($354)	($131)	$432.23
Tier 2 - Mid-Band (40%)	$223	($142)	$81	$644.23
Tier 3 - Baseline (20%)	$223	($71)	$152	$715.23

	Operational Cost / Lot			Cost
High Density	Non-Storm	Storm	Total	Differential
Pre-Operational Cost				$140.19
Post-Operational Cost				
Tier 1 - GAF Equivalent	$197	($354)	($157)	$0.00
Tier 2 - Mid-Band (40%)	$197	($142)	$55	$195.19
Tier 3 - Baseline (20%)	$197	($71)	$126	$266.19

	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	$197	($354)	($157)		$0.00
Tier 2 - Mid-Band (40%)	$197	($142)	$55		$11.15
Tier 3 - Baseline (20%)	$197	($71)	$126		$82.15

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.

CORRECTED PAGES OF APPENDIX 4

OPERATIONAL COSTS DIFFERENTIAL - LOW DENSITY

Low Density	30-Year NPV ($ per pole-line mile) O&M	Capital	Total	Cost per Lot
Differential (Non-Storm)	$6,971	$12,247	$19,218	$223
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	$432.23
Tier 2 - Mid-Band (40%)	$644.23
Tier 3 - Baseline (20%)	$715.23

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	$12,633	$19,763	$197
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%)	$195.19
Tier 3 - Baseline (20%)	$266.19

OPERATIONAL COSTS DIFFERENTIAL - METER PEDESTAL

Low Density	30-Year NPV ($ per pole-line mile) O&M	Capital	Total	Cost per Lot
Differential (Non-Storm)	$7,130	$12,633	$19,763	$197
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%)	----------	$11.15
Tier 3 - Baseline (20%)	----------	$82.15

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.