

State of Florida



Public Service Commission

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TALLAHASSEE, FLORIDA 32399-0850

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COMMISSION
CLERK

-M-E-M-O-R-A-N-D-U-M-

DATE: September 15, 2011
TO: Ann Cole, Commission Clerk - PSC, Office of Commission Clerk
FROM: Lisa Ray, Administrative Assistant, Division of Economic Regulation *LR*
RE: Docket No. 110094-EI, Petition for approval of revised underground residential and commercial differential tariffs, by Florida Power & Light Company.

Attached are revised supporting documents from FPL for inclusion in the docket file for the above referenced docket. These documents are back up materials related to FPL's June 22, 2011 response (and attachments) to Staff's First Data Request dated May 18, 2011.

DOCUMENT NUMBER-DATE

06646 SEP 15 =

FPSC-COMMISSION CLERK

APPENDIX 2
URD

DOCUMENT NUMBER-DATE
06646 SEP 15 =
FPSC-COMMISSION CLERK

APPENDIX NO. 2
FPL 2011
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.

APPENDIX 3
URD

APPENDIX NO. 3

FPL - 2011

**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 Exhibits IV and XI. 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 2010. 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 (2)
Overhead Design	-	Front lot construction, extreme wind (145 MPH)

(1) FPL Distribution Engineering Reference Manual

(2) All cables are to be installed in PVC conduit.

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 addressed operational cost differential as two separate components, covering non-storm and storm costs. For non-storm costs, FPL's proposed tariff charges reflect the terms of the "Stipulation and Settlement Agreement" in Docket Nos. 080244-EI, 070231-EI and 080522-EI. 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 a large, contiguous area 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.

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.

Estimates are broken down into a uniform format adopted as a standard by the participating companies (Exhibit I-X).

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.

<u>Low Density</u>	<u>Operational Cost / Lot</u>			<u>Cost Differential</u>
	<u>Non-Storm</u>	<u>Storm</u>	<u>Total</u>	
Pre-Operational Cost				\$466.55
Post-Operational Cost				
Tier 1 (Full GAF) - 200 or more lots	\$0	(\$384)	(\$384)	\$82.55
Tier 2 (40% GAF) - 85 to 199 lots	\$0	(\$154)	(\$154)	\$312.55
Tier 3 (20% GAF) - less than 85 lots	\$0	(\$77)	(\$77)	\$389.55

<u>High Density</u>	<u>Operational Cost / Lot</u>			<u>Cost Differential</u>
	<u>Non-Storm</u>	<u>Storm</u>	<u>Total</u>	
Pre-Operational Cost				\$148.88
Post-Operational Cost				
Tier 1 (Full GAF) - 300 or more lots	\$0	(\$384)	(\$384)	\$0.00
Tier 2 (40% GAF) - 100 to 299 lots	\$0	(\$154)	(\$154)	\$0.00
Tier 3 (20% GAF) - less than 100 lots	\$0	(\$77)	(\$77)	\$71.88

<u>Meter Pedestal</u>	<u>Operational Cost / Lot</u>			<u>Cost Differential</u>
	<u>Non-Storm</u>	<u>Storm</u>	<u>Total</u>	
Pre-Operational Cost				Note 1 \$0.00
Post-Operational Cost				
Tier 1 (Full GAF) - 300 or more lots	\$0	(\$384)	(\$384)	\$0.00
Tier 2 (40% GAF) - 100 to 299 lots	\$0	(\$154)	(\$154)	\$0.00
Tier 3 (20% GAF) - less than 100 lots	\$0	(\$77)	(\$77)	\$0.00

Note 1: The 'Pre-Operational Cost' differential has been reduced to \$0 since it is a negative amount -(\$148.16). However, the negative amount has been applied to determine the "Post-Operational Cost" differentials. Since the "Post-Operational" Costs are also negative, the differentials have been set to \$0.

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 \$334.62 per service lateral.

Service lateral cost.....	\$407.01
Pole-conduit cost.....	\$334.62
Total cost.....	<u>\$741.63</u>
Round To.....	\$741.63

A URD riser to a handhole at the base of the pole had a differential cost of \$737.05

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 areas. 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:

	<u>Company UG Service</u>	<u>Riser to Handhole</u>
UG service lateral cost.....	\$741.63	\$0.00
Riser to handhole cost.....	\$0.00	\$737.05
Less trenching credit.....	(\$211.20)	\$0.00
Less conduit installation credit.....	(\$36.41)	\$0.00
Remaining value of existing service.....	\$127.77	\$127.77
Removal cost of existing service.....	\$46.85	\$46.85
Salvage.....	<u>\$0.00</u>	<u>\$0.00</u>
Total cost.....	\$668.64	\$911.67
Round To.....	\$668.64	\$911.67

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

	<u>OH Source</u>	<u>UG Source</u>
UG service lateral cost.....	\$407.01	\$407.01
Handhole for connection to existing riser X .25.....	\$94.17	\$0.00
Less trenching credit.....	(\$211.20)	(\$211.20)
Less conduit credit.....	(\$36.41)	(\$36.41)
Remaining value of existing service.....	\$417.19	\$417.19
Removal cost of existing service.....	\$29.34	\$29.34
Salvage.....	<u>\$0.00</u>	<u>\$0.00</u>
Total Cost.....	\$700.10	\$605.93
Round To.....	\$700.10	\$605.93

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

UG service lateral cost.....	\$407.01
Pole-conduit cost.....	\$334.62
Less trenching credit.....	(\$211.20)
Less conduit installation credit.....	<u>(\$36.41)</u>
TOTAL.....	\$494.02
Round To.....	\$494.02

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

UG service lateral cost.....	\$407.01
Less trenching credit.....	(\$211.20)
Less conduit installation credit.....	<u>(\$36.41)</u>
TOTAL.....	\$159.40
Round To.....	\$159.40

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, 2010 served by FPL are as follows:

Underground	3,183,570
Overhead	1,753,138
Total*.....	4,936,708

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: 06/17/11

OVERHEAD VS. UNDERGROUND SUMMARY SHEET

Low Density 210 Lot Subdivision
Cost per Service Lateral

ITEM	OVERHEAD	UNDERGROUND	DIFFERENTIAL
LABOR	\$1,040.88	\$1,460.58	\$419.70
MATERIAL	\$983.77	\$1,030.62	\$46.85
TOTAL	\$2,024.65	\$2,491.20	\$466.55

EXHIBIT I

COST PER SERVICE LATERAL OVERHEAD MATERIAL AND LABOR

Low Density 210 Lot Subdivision

ITEM	MATERIAL(1)	LABOR(4)	TOTAL
Service(2)	\$123.35	\$153.02	\$276.37
Primary	\$31.47	\$115.29	\$146.76
Secondary	\$129.95	\$189.62	\$319.57
Initial Tree Trim	-----	-----	-----
Poles	\$207.62	\$322.15	\$529.77
Transformers	\$222.92	\$39.88	\$262.80
Sub-Total	\$715.31	\$819.96	\$1,535.27
Stores Handling(3)	\$59.66	-----	\$59.66
SubTotal	\$774.97	\$819.96	\$1,594.93
Engineering(5)	\$208.80	\$220.92	\$429.72
TOTAL(6)	\$983.77	\$1,040.88	\$2,024.65

1 - Includes Sales Tax.

2 - Includes Meters.

3 - 8.34 % of All Material.

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

5 - 26.943 % of All Material and Labor.

6 - Does not include storm or operational costs.

EXHIBIT II

COST PER SERVICE LATERAL UNDERGROUND MATERIAL AND LABOR

Low Density 210 Lot Subdivision

ITEM	MATERIAL(1)	LABOR(4)	TOTAL
Service(2)	\$166.32	\$311.48	\$477.80
Primary	\$243.97	\$242.12	\$486.09
Secondary	\$108.03	\$85.14	\$193.17
Transformers	\$231.06	\$21.76	\$252.82
Prim. & Sec. Trenching	-----	\$259.67	\$259.67
Service Trenching	-----	\$230.41	\$230.41
Sub-Total	\$749.38	\$1,150.58	\$1,899.96
Stores Handling(3)	\$62.50	-----	\$62.50
SubTotal	\$811.88	\$1,150.58	\$1,962.46
Engineering(5)	\$218.74	\$310.00	\$528.74
TOTAL(6)	\$1,030.62	\$1,460.58	\$2,491.20

1 - Includes Sales Tax.

2 - Includes Meters.

3 - 8.34 % of All Material.

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

5 - 26.943 % of All Material and Labor.

6 - Does not include storm or operational costs.

EXHIBIT III

AS-BUILT DATE: 12/06/00
 PLOT NAME: 201118.PLT
 CDD NUMBER: 044

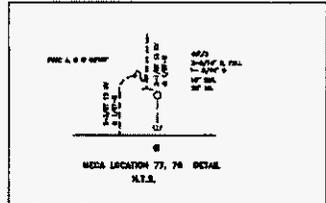
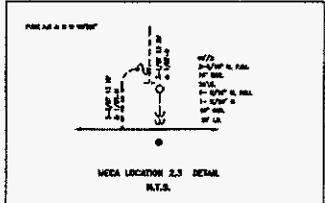


INACCESSIBLE 12KV 15KV 23KV 33KV SALT SPRAY

ALL WIRE ARE 1/2" DIA UNLESS OTHERWISE NOTED-OF 1/4 LENGTH
 ALL WIREWAY 3/4" DIA UNLESS OTHERWISE NOTED
 ALL WIREWAY 1/2" DIA UNLESS OTHERWISE NOTED
 ALL LINE 1/2" DIA UNLESS OTHERWISE NOTED
 ALL LINE 1/4" DIA UNLESS OTHERWISE NOTED
 MAKE SURE ALL WIREWAY ARE 1/4" DIA
 TOP BRACKET 1/2" DIA UNLESS OTHERWISE NOTED
 ALL LINE POLES 4" DIA UNLESS OTHERWISE NOTED
 MAKE TO POLE 2" TO 3" DIA POLE 1" UNLESS
 OTHERWISE NOTED
 MAKE ALL 1/2" DIA POLE TO 1" DIA
 FOR WIREWAY SYSTEM. MAKE SURE ALL WIREWAY
 OTHERWISE NOTED.

MAKE SURE ALL 2" DIA WIREWAY ARE 1/4" DIA
 UNLESS OTHERWISE NOTED
 MAKE SURE ALL 1/2" DIA WIREWAY ARE 1/4" DIA
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 MAKE SURE ALL 1/4" DIA WIREWAY ARE 1/4" DIA
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 MAKE SURE ALL 1/4" DIA WIREWAY ARE 1/4" DIA
 UNLESS OTHERWISE NOTED

FACILITIES HAVE BEEN DESIGNED TO
 140 MPH WINDS.



3638820	1	02/06/00	REMOVE SDC WIRE BETWEEN LOD 19 & 21, 48 & 49, 77 & 88, 82 & 83 AND METAL ANCHORS	
67824	1	02/18/00	INSTALL POLES FOR 2007 TARIFF PLAN	
180985	6	05/11/00	INSTALL ON WIRES & POLES FOR TARIFF DING	
AS-BUILT	ANY	NO.	DATE	REVISION

AS-BUILT COPY	AS-BUILT CREW PRINT	Estimated? <input type="checkbox"/> YES <input type="checkbox"/> NO	Survey/Plotted? <input type="checkbox"/> YES <input type="checkbox"/> NO	Work with SUD? <input type="checkbox"/> YES <input type="checkbox"/> NO
Drawn <input type="checkbox"/> YES <input type="checkbox"/> NO	Checked <input type="checkbox"/> YES <input type="checkbox"/> NO	Reviewed <input type="checkbox"/> YES <input type="checkbox"/> NO	Design/Plotted <input type="checkbox"/> YES <input type="checkbox"/> NO	City/Speed <input type="checkbox"/> YES <input type="checkbox"/> NO
Job Work? <input type="checkbox"/> YES <input type="checkbox"/> NO	Map Feeding? <input type="checkbox"/> YES <input type="checkbox"/> NO	Tracked Field <input type="checkbox"/> YES <input type="checkbox"/> NO	Dist. from Post <input type="checkbox"/> YES <input type="checkbox"/> NO	Dist. from Post <input type="checkbox"/> YES <input type="checkbox"/> NO
City <input type="checkbox"/> YES <input type="checkbox"/> NO	Dist. <input type="checkbox"/> YES <input type="checkbox"/> NO	County <input type="checkbox"/> YES <input type="checkbox"/> NO	State <input type="checkbox"/> YES <input type="checkbox"/> NO	FAA <input type="checkbox"/> YES <input type="checkbox"/> NO
City <input type="checkbox"/> YES <input type="checkbox"/> NO	Dist. <input type="checkbox"/> YES <input type="checkbox"/> NO	County <input type="checkbox"/> YES <input type="checkbox"/> NO	State <input type="checkbox"/> YES <input type="checkbox"/> NO	FAA <input type="checkbox"/> YES <input type="checkbox"/> NO
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City <input type="checkbox"/> YES <input type="checkbox"/> NO	Dist. <input type="checkbox"/> YES <input type="checkbox"/> NO	County <input type="checkbox"/> YES <input type="checkbox"/> NO	State <input type="checkbox"/> YES <input type="checkbox"/> NO	FAA <input type="checkbox"/> YES <input type="checkbox"/> NO

DESIGNED BY	E. OLLIKOFFER	DATE	12/06/00
DRAWN BY	B. THOMAS	MAP NO.	0795-03-883
DATE	12/06/00	SCALE	1" = 100'
MAP NO.	0795-03-883	PROJECT	0795-03-883



N/A SP
 O.H. LAYOUT
 LOW DENSITY
 2011 LRD TARIFF
 HARDENED REVISION
 OHE2011
 3638825-0795-03-883

2011 OH LOW DENSITY LAYOUT WITH 3.5 TON A/C

WR Number:
3639525

	2010	2011
NUMBER OF LOTS =	210	210
MECA STORES LDG % =	6.24%	6.24%
ACTUAL STORES LDG % =	7.11%	8.34%
ACTUAL EO =	27.26%	26.94%
ADJUSTED CO =	9.18%	9.10%

CLASSIFICATION	ACCOUNT	MATERIAL	MATERIAL	MATERIAL	MATERIAL	LABOR	LABOR	LABOR	LABOR	TOTAL	TOTAL
		W/O CO 2010	W/O CO 2011	COST/LOT WITH CO 2010	COST/LOT WITH CO 2011	W/O CO 2010	W/O CO 2011	COST/LOT WITH CO 2010	COST/LOT WITH CO 2011	LABOR & MATERIAL 2010	LABOR & MATERIAL 2011
Service Overhead	369.100	\$13,072.63	\$13,345.51			\$23,105.47	\$24,221.49				
Meter Equip-1st Installation Expense	586.380					\$4,992.54	\$5,233.62				
Meter Cost (Material)		\$5,957.70	\$11,182.50	\$28.37	\$53.25						
SERVICE SUBT W/O STORES LDG		\$18,262.51	\$23,744.16	\$94.95	\$123.35	\$28,098.01	\$29,455.11	\$146.08	\$153.02	\$241.03	\$276.37
Cond, Primary, AL, thru 3/O	365.002	\$5,931.51	\$6,435.59			\$20,461.07	\$22,191.83				
PRIMARY SUBT W/O STORES LDG		\$5,583.12	\$6,057.59	\$29.03	\$31.47	\$20,461.07	\$22,191.83	\$106.38	\$115.29	\$135.41	\$146.76
Cond, Secondary, AL, thru 4/O	365.040	\$4,054.31	\$4,400.20			\$14,002.96	\$15,187.45				
Cable, Secondary, TPX, All	365.091	\$22,464.08	\$22,173.24			\$20,590.64	\$21,198.87				
Maintenance of Duct System	594.680	\$0.98	\$1.00			\$21.40	\$22.42				
Maintenance of Overhead Lines	593.180	\$0.00	\$0.00			\$0.00	\$90.75				
SEC SUBT W/O STORES LDG		\$24,961.76	\$25,013.59	\$129.78	\$129.95	\$34,614.99	\$36,499.49	\$179.96	\$189.62	\$309.74	\$319.57
Poles, Wood, 35/40/45 ft	364.135	\$47,200.86	\$42,459.14			\$58,682.82	\$62,010.51				
POLE SUBT W/O STORES LDG		\$44,428.52	\$39,965.30	\$230.99	\$207.62	\$58,682.82	\$62,010.51	\$305.09	\$322.15	\$536.08	\$529.77
Line Transformers-1st Installation Expense	583.280	\$0.00	\$0.00			\$7,322.35	\$7,675.85				
Transformer (Material)	368	\$38,906.61	\$42,909.87								
TRANSFORMER SUBTOTAL		\$38,906.61	\$42,909.87	\$202.28	\$222.92	\$7,322.35	\$7,675.85	\$38.07	\$39.88	\$240.35	\$262.80
SUB-TOTAL		\$132,142.52	\$137,690.51	\$687.03	\$715.31	\$149,179.24	\$157,832.79	\$775.58	\$819.96	\$1,462.61	\$1,535.27
MATERIAL SUBTOTAL MINUS METER MATERIAL				\$658.66	\$662.06	\$662.06					
STORES LDG. %				7.11%	8.34%	7.11%					
METER STORES LDG %				7.11%	8.34%	7.11%					
TOTAL STORES LDG \$				\$48.85	\$59.66	\$50.86				\$48.85	\$59.66
SUBTOTAL				\$735.88	\$774.97			\$775.58	\$819.96	\$1,511.46	\$1,594.93
EO				\$200.59	\$208.80			\$211.41	\$220.92	\$412.00	\$429.72
TOTAL				\$936.47	\$983.77			\$986.99	\$1,040.88	\$1,923.46	\$2,024.65

2011 UG LOW DENSITY LAYOUT WITH 3.5 TON A/C

WR Number
1459058

	2010	2011
NUMBER OF LOTS =	210	210
MECA STORES LDG % =	6.24%	6.24%
ACTUAL STORES LDG =	7.11%	8.34%
ACTUAL EO =	27.26%	26.94%
ADJUSTED CO =	9.18%	9.10%

CLASSIFICATION	ACCOUNT	MATERIAL		MATERIAL	MATERIAL	LABOR		LABOR	LABOR	TOTAL	TOTAL
		W/O CO	W/O CO	COST/LOT WITH CO	COST/LOT WITH CO	W/O CO	W/O CO	COST/LOT WITH CO	COST/LOT WITH CO	LABOR & MATERIAL	LABOR & MATERIAL
		2010	2011	2010	2011	2010	2011	2010	2011	2010	2011
Service, UG, In Duct	369.699	\$19,575.76	\$22,131.74			\$94,001.99	\$99,076.31				
Meter Equip-1st Installation Expense	586.380					\$4,992.54	\$5,233.62				
Meter Cost (Material)		\$5,957.70	\$11,182.50	\$28.37	\$53.25						
Service Trench (Labor)						(\$42,000.35)	(\$44,352.25)				
SERVICE SUBT W/O STORES LDG		\$24,383.68	\$32,014.33	\$126.77	\$166.32	\$56,994.18	\$59,957.68	\$296.31	\$311.48	\$423.08	\$477.80
Cond, Primary, AL, 343-1431	365.999	\$579.05	\$581.02			\$934.34	\$976.96				
Duct, Buried (PVC)	366.201	\$18,430.26	\$22,560.27			\$77,185.13	\$81,131.80				
Maintenance of Overhead Lines	593.180	\$197.30	\$193.35			\$538.96	\$607.34				
Cable, Primary, 1/C, 2/C, All	367.201	\$26,729.00	\$26,557.87			\$13,378.64	\$13,873.10				
PRI/SEC TRENCH						(\$47,333.73)	(\$49,984.28)				
PRIMARY SUBT W/O STORES LDG		\$43,237.59	\$46,962.08	\$224.79	\$243.97	\$44,703.33	\$46,604.92	\$232.41	\$242.12	\$457.20	\$486.09
Cable, 600V, AL, All	367.122	\$21,005.66	\$22,092.55			\$15,805.27	\$16,389.45				
SEC SUBT W/O STORES LDG		\$19,771.89	\$20,794.94	\$102.79	\$108.03	\$15,805.27	\$16,389.45	\$82.17	\$85.14	\$184.96	\$193.17
Line Transformers-1st Installation Expense	583.280	\$0.00	\$158.71			\$1,655.18	\$2,219.50				
Pad, TX	366.801	\$2,337.40	\$2,386.71			\$1,865.37	\$1,969.82				
Transformer (Material)	368	\$41,736.78	\$42,080.50								
TRANSFORMER SUBTOTAL		\$43,936.89	\$44,476.41	\$228.43	\$231.06	\$3,520.55	\$4,189.32	\$18.30	\$21.76	\$246.73	\$252.82
PRI/SEC TRENCH						\$47,333.73	\$49,984.28	\$246.09	\$259.67	\$246.09	\$259.67
SVC TRENCH						\$42,000.35	\$44,352.25	\$218.36	\$230.41	\$218.36	\$230.41
SUB-TOTAL		\$131,330.05	\$144,247.76	\$682.78	\$749.38	\$210,357.42	\$221,477.90	\$1,093.64	\$1,150.58	\$1,776.42	\$1,899.96
MATERIAL SUBTOTAL MINUS METER MATERIAL STORES LDG. %				\$654.41	\$696.13						
METER STORES LDG %				7.11%	8.34%						
TOTAL STORES LDG				\$46.53	\$62.50					\$46.53	\$62.50
SUBTOTAL				\$729.31	\$811.88			\$1,093.64	\$1,150.58	\$1,822.95	\$1,962.46
EO				\$198.80	\$218.74			\$298.10	\$310.00	\$496.90	\$528.74
TOTAL				\$928.11	\$1,030.62			\$1,391.74	\$1,460.58	\$2,319.85	\$2,491.20

OPERATIONAL COSTS DIFFERENTIAL - LOW DENSITY

<u>Low Density</u>	<u>30-Year NPV (\$ per pole-line mile)</u>			<u>Cost per Lot</u>
	<u>O&M</u>	<u>Capital</u>	<u>Total</u>	
Differential (Non-Storm) Note 1	-	-	-	\$0
 <u>Avoided Storm Restoration</u>				
Tier 1 (Full GAF) - 200 or more lots	(\$33,091)		(\$33,091)	(\$384)
Tier 2 (40% GAF) - 85 to 199 lots	(\$13,236)		(\$13,236)	(\$154)
Tier 3 (20% GAF) - less than 85 lots	(\$6,618)		(\$6,618)	(\$77)
 <u>Low Density</u>				
Pre-Operational Cost				<u>\$466.55</u>
Post-Operational Cost				
Tier 1 (Full GAF) - 200 or more lots	-----			\$82.55
Tier 2 (40% GAF) - 85 to 199 lots	-----			\$312.55
Tier 3 (20% GAF) - less than 85 lots	-----			\$389.55

Note 1: The 30-year net present value of the estimated non-storm underground v. overhead operational costs differential - set at \$0 (zero) per pole-line mile of the existing overhead facilities as reflected in the terms of the "Stipulation and Settlement Agreement" in Docket Nos. 080244-EI, 070231-EI and 080522-EI.

HIGH DENSITY

COMPANY: FPL

DATE: 06/17/11

OVERHEAD VS. UNDERGROUND SUMMARY SHEET

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

ITEM	OVERHEAD	UNDERGROUND	DIFFERENTIAL
LABOR	\$765.87	\$1,011.00	\$245.13
MATERIAL	\$770.16	\$673.91	(\$96.25)
TOTAL	\$1,536.03	\$1,684.91	\$148.88

EXHIBIT V

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)	\$108.18	\$138.12	\$246.30
Primary	\$14.01	\$59.27	\$73.28
Secondary	\$94.43	\$143.99	\$238.42
Initial Tree Trim	-----	-----	-----
Poles	\$149.50	\$232.44	\$381.94
Transformers	\$193.88	\$29.50	\$223.38
Sub-Total	\$560.00	\$603.32	\$1,163.32
Stores Handling(3)	\$46.70	-----	\$46.70
SubTotal	\$606.70	\$603.32	\$1,210.02
Engineering(5)	\$163.46	\$162.55	\$326.01
TOTAL(6)	\$770.16	\$765.87	\$1,536.03

1 - Includes Sales Tax.

2 - Includes Meters.

3 - 8.34 % of All Material.

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

5 - 26.943 % of All Material and Labor.

6 - Does not include storm or operational costs

EXHIBIT VI

COST PER SERVICE LATERAL UNDERGROUND MATERIAL AND LABORHigh Density 176 Lot Subdivision
Company Owned Service Laterals

ITEM	MATERIAL(1)	LABOR(4)	TOTAL
Service(2)	\$176.63	\$266.97	\$443.60
Primary	\$130.37	\$148.51	\$278.88
Secondary	\$37.87	\$46.60	\$84.47
Transformers	\$145.14	\$12.98	\$158.12
Prim. & Sec. Trenching	-----	\$156.78	\$156.78
Service Trenching	-----	\$164.58	\$164.58
Sub-Total	\$490.01	\$796.42	\$1,286.43
Stores Handling(3)	\$40.87	-----	\$40.87
SubTotal	\$530.88	\$796.42	\$1,327.30
Engineering(5)	\$143.03	\$214.58	\$357.61
TOTAL(6)	\$673.91	\$1,011.00	\$1,684.91

1 - Includes Sales Tax.

2 - Includes Meters.

3 - 8.34 % of All Material.

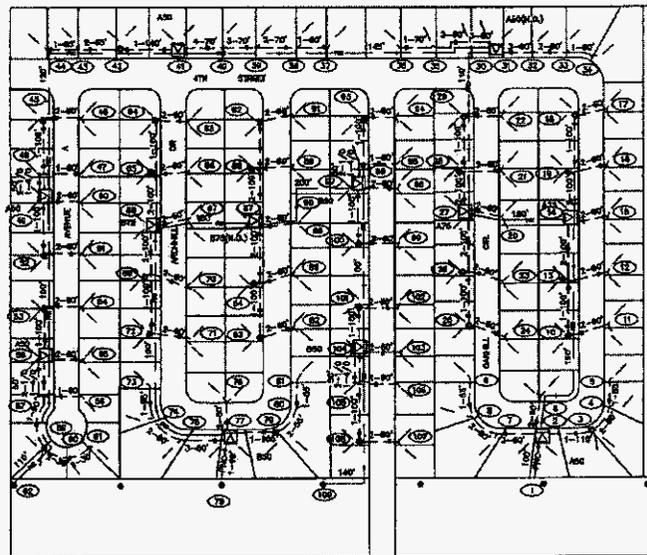
4 - Includes Payroll, Taxes, Insurance, P&W, & Transportation.

5 - 26.943 % of All Material and Labor.

6 - Does not include storm or operational costs

EXHIBIT VII

WALKWAY
 CURB
 FUTURE DRIVE
 DRIVE
 BUILT SPRAY
 MAIL



- NOTES:
 1. ALL DRIVE CHAIRS ARE 1/2 TYP. (45' LONG)
 2. ALL SIDEWALK CHAIRS ARE 1/2 TYP. UNLESS NOTED.
 3. ALL HANDLES ARE 24" WITH 6 POINT MUX-DRIVE.
 4. ALL A/C'S ARE 5.5 TON.

SEE
 SHEET NO. 100 FOR
 SEE THE PLAN (CONNECTED)

PLAN DATE: 04/20/00
 PLAN NO.: 1328347
 CADD: HANS B. BROWN

1328347 2 01/20/04 UPDATE TO BROWN HARDENING STANDARD		AS-BUILT COPY AS-BUILT CREW PRINT JOB CERTIFIED COMPLETED as shown on this AS-BUILT print. Material changes shown as R.O.C.		Comments: <input type="checkbox"/> No <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Yes <input type="checkbox"/> No Time Work: <input type="checkbox"/> No <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Yes <input type="checkbox"/> No Imp. Postings: <input type="checkbox"/> No <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Yes <input type="checkbox"/> No		Survey/Notes: <input type="checkbox"/> No <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Yes <input type="checkbox"/> No Work with DMV: <input type="checkbox"/> No <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Yes <input type="checkbox"/> No Design/Station: <input type="checkbox"/> No <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Yes <input type="checkbox"/> No City/Postal: <input type="checkbox"/> No <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Yes <input type="checkbox"/> No		SHEET NO. 01/20/04 DATE 01/20/04 DRAWN BY A. LOPEZ DESIGNED BY E. B. BROWN		CITY OF LOS ANGELES COUNTY OF LOS ANGELES STATE OF CALIFORNIA 2011 URBAN TARIFF HARDENING REVISION 176 LOT SUBDIVISION URBAN TARIFF HARDENING REVISION 176 LOT SUBDIVISION 1328347 1428-44-989	
1328347 1 01/20/04 UPDATE SETS AND ADD MECA LOCATIONS ORIGINAL SETS		REVISIONS: ALL REVISIONS SHALL BE SHOWN WITH A NUMBER AND DATE. ALL REVISIONS SHALL BE SHOWN WITH A NUMBER AND DATE. ALL REVISIONS SHALL BE SHOWN WITH A NUMBER AND DATE.		Checked by: _____ Date: _____		City: _____ County: _____ State: _____ Zip: _____		FPL 8 60 100 200 1328347		2011 URBAN TARIFF HARDENING REVISION 176 LOT SUBDIVISION URBAN TARIFF HARDENING REVISION 176 LOT SUBDIVISION 1328347 1428-44-989	

2011 OH HIGH DENSITY LAYOUT

WR Number:
2982370

	2010	2011
NUMBER OF LOTS =	176	176
MECA STORES LDG % =	6.24%	6.24%
ACTUAL STORES LDG % =	7.11%	8.34%
ACTUAL EO =	27.26%	26.94%
ADJUSTED CO =	9.18%	9.10%

CLASSIFICATION	ACCOUNT	MATERIAL W/O CO 2010	MATERIAL W/O CO 2011	MATERIAL COST/LOT WITH CO 2010	MATERIAL COST/LOT WITH CO 2011	LABOR W/O CO 2010	LABOR W/O CO 2011	LABOR COST/LOT WITH CO 2010	LABOR COST/LOT WITH CO 2011	TOTAL LABOR & MATERIAL 2010	TOTAL LABOR & MATERIAL 2011
Service Overhead	369.100	\$8,359.98	\$8,584.42			\$17,071.92	\$17,896.51				
Meter Equip-1st Installation Expense	586.380					\$4,184.22	\$4,386.27				
Meter Cost (Material)		\$4,993.12	\$9,372.00	\$28.37	\$53.25						
SERVICE SUBT W/O STORES LDG		\$12,862.08	\$17,452.21	\$79.79	\$108.18	\$21,256.14	\$22,282.78	\$131.86	\$138.12	\$211.65	\$246.30
Cond, Primary, AL, thru 3/O	365.002	\$2,268.56	\$2,401.76			\$8,990.51	\$9,375.35				
Maintenance of Overhead Lines	593.180	\$0.00	\$0.00			\$110.08	\$186.63				
PRIMARY SUBT W/O STORES LDG		\$2,135.31	\$2,260.70	\$13.25	\$14.01	\$9,100.59	\$9,561.98	\$56.45	\$59.27	\$69.70	\$73.28
Cond, Secondary, AL, thru 4/O	365.040	\$1,936.22	\$2,049.94			\$7,673.53	\$8,002.01				
Cable, Secondary, TPX, All	365.091	\$13,937.77	\$14,134.65			\$14,602.48	\$15,227.30				
SECONDARY SUBT W/O STORES LDG		\$14,941.64	\$15,233.99	\$92.69	\$94.43	\$22,276.01	\$23,229.31	\$138.19	\$143.99	\$230.88	\$238.42
Poles, Wood, 35/40/45 ft	364.135	\$29,093.18	\$25,623.58			\$35,716.04	\$37,498.00				
POLE SUBT W/O STORES LDG		\$27,384.39	\$24,118.58	\$169.88	\$149.50	\$35,716.04	\$37,498.00	\$221.56	\$232.44	\$391.44	\$381.94
Line Transformers-1st Installation Expense	583.280	\$0.00	\$0.00			\$4,539.63	\$4,758.78				
Transformer (Material)	368	\$29,716.47	\$31,277.03								
TRANSFORMER SUBTOTAL		\$29,716.47	\$31,277.03	\$184.34	\$193.88	\$4,539.63	\$4,758.78	\$28.16	\$29.50	\$212.50	\$223.38
SUB-TOTAL		\$87,039.89	\$90,342.51	\$539.95	\$560.00	\$92,888.41	\$97,330.85	\$576.22	\$603.32	\$1,116.17	\$1,163.32
MATSUB-MTR (M)				\$511.58	\$506.75						
STORES LDG. %				7.11%	8.34%						
METER STORES LDG %				7.11%	8.34%						
TOTAL STORES LDG				\$38.39	\$46.70					\$38.39	\$46.70
SUBTOTAL				\$578.34	\$606.70			\$576.22	\$603.32	\$1,154.56	\$1,210.02
EO				\$157.64	\$163.46			\$157.07	\$162.55	\$314.71	\$326.01
TOTAL				\$735.98	\$770.16			\$733.29	\$765.87	\$1,469.27	\$1,536.03

2011 UG HIGH DENSITY LAYOUT

WR Number
1328347

	2010	2011
NUMBER OF LOTS =	176	176
MECA STORES LDG % =	6.24%	6.24%
ACTUAL STORES LDG % =	7.11%	8.34%
ACTUAL EO =	27.26%	26.94%
ADJUSTED CO =	9.18%	9.10%

CLASSIFICATION	ACCOUNT	MATERIAL	MATERIAL	MATERIAL	MATERIAL	LABOR	LABOR	LABOR	LABOR	TOTAL	TOTAL
		W/O CO	W/O CO	COST/LOT	COST/LOT	W/O CO	W/O CO	COST/LOT	COST/LOT	LABOR &	LABOR &
		2010	2011	WITH CO	WITH CO	2010	2011	2010	2011	2010	2011
Service, UG, In Duct	369.699	\$18,182.74	\$20,316.63			\$61,934.12	\$65,233.88				
Meter Equip-1st Installation Expense	586.380					\$4,184.22	\$4,386.27				
Meter Cost (Material)		\$4,993.12	\$9,372.00	\$28.37	\$53.25						
Service Trench (Labor)						(\$25,143.07)	(\$26,551.01)				
SERVICE SUBT W/O STORES LDG		\$22,107.90	\$28,495.33	\$137.14	\$176.63	\$40,975.27	\$43,069.14	\$254.19	\$266.97	\$391.33	\$443.60
Duct, Buried (PVC)	366.201	\$9,837.26	\$11,897.98			\$37,161.79	\$39,243.03				
Maintenance of Overhead Lines	593.180	\$68.04	\$71.40			\$8.08	\$8.48				
Cond, Primary, AL, 343-1431	365.999	\$687.24	\$704.76			\$1,183.92	\$1,241.08				
Cable, Primary, 1/C, 2/C, All	367.201	\$9,714.20	\$9,670.16			\$8,344.49	\$8,758.34				
Primary/Secondary Trench (Labor)						(\$23,950.94)	(\$25,292.12)				
PRIMARY SUBT W/O STORES LDG		\$19,114.03	\$21,031.91	\$118.57	\$130.37	\$22,747.34	\$23,958.80	\$141.11	\$148.51	\$259.68	\$278.88
Cable, 600V, AL, All	367.122	\$6,220.31	\$6,491.25			\$7,162.89	\$7,517.71				
SECONDARY SUBT W/O STORES LDG		\$5,854.96	\$6,109.98	\$36.32	\$37.87	\$7,162.89	\$7,517.71	\$44.43	\$46.60	\$80.75	\$84.47
Line Transformers-1st Installation Expense	583.280	\$67.92	\$79.32			\$1,050.96	\$1,109.76	\$58.80	\$4.90		
Pad, TX	366.801	\$1,168.68	\$1,193.40			\$932.76	\$984.96	\$52.20	\$4.35		
Transformer (Material)	368	\$ 21,426.44	\$ 22,216.84								
TRANSFORMER SUBTOTAL		\$22,590.41	\$23,414.81	\$140.14	\$145.14	\$1,983.72	\$2,094.72	\$12.31	\$12.98	\$152.45	\$158.12
PRI/SEC TRENCH						\$23,950.94	\$25,292.12	\$148.58	\$156.78	\$148.58	\$156.78
SVC TRENCH						\$25,143.07	\$26,551.01	\$155.97	\$164.58	\$155.97	\$164.58
SUB-TOTAL		\$69,667.30	\$79,052.03	\$432.17	\$490.01	\$121,963.23	\$128,483.50	\$756.59	\$796.42	\$1,188.76	\$1,286.43
MATSUB-MTR.(M)				\$403.80	\$436.76						
STORES LDG. %				7.11%	8.34%						
METER STORES LDG %				7.11%	8.34%						
TOTAL STORES LDG				\$30.73	\$40.87					\$30.73	\$40.87
SUBTOTAL				\$462.90	\$530.88			\$756.59	\$796.42	\$1,219.49	\$1,327.30
EO				\$126.18	\$143.03			\$206.23	\$214.58	\$332.41	\$357.61
TOTAL				\$589.08	\$673.91			\$962.82	\$1,011.00	\$1,551.90	\$1,684.91

OPERATIONAL COSTS DIFFERENTIAL - HIGH DENSITY

<u>High Density</u>	<u>30-Year NPV (\$ per pole-line mile)</u>			<u>Cost per Lot</u>
	<u>O&M</u>	<u>Capital</u>	<u>Total</u>	
Differential (Non-Storm) Note 1	-	-	-	\$0
 <u>Avoided Storm Restoration</u>				
Tier 1 (Full GAF) - 300 or more lots	(\$38,453)		(\$38,453)	(\$384)
Tier 2 (40% GAF) - 100 to 299 lots	(\$15,381)		(\$15,381)	(\$154)
Tier 3 (20% GAF) - less than 100 lots	(\$7,691)		(\$7,691)	(\$77)
 <u>High Density</u>				
Pre-Operational Cost				<u>Cost Differential</u> \$148.88
Post-Operational Cost				
Tier 1 (Full GAF) - 300 or more lots	-----			\$0.00
Tier 2 (40% GAF) - 100 to 299 lots	-----			\$0.00
Tier 3 (20% GAF) - less than 100 lots	-----			\$71.88

Note 1: The 30-year net present value of the estimated non-storm underground v. overhead operational costs differential - set at \$0 (zero) per pole-line mile of the existing overhead facilities as reflected in the terms of the "Stipulation and Settlement Agreement" in Docket Nos. 080244-EI, 070231-EI and 080522-EI.

Note 2: The Tier 2 (40% GAF) - 100 to 299 lots differential has been reduced to zero since it is not cost effective to collect such a small amount (\$0.50).

METER PEDESTAL

COMPANY: FPL

DATE: 06/17/11

OVERHEAD VS. UNDERGROUND SUMMARY SHEET

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

ITEM	OVERHEAD	UNDERGROUND	DIFFERENTIAL
LABOR	\$574.51	\$534.73	(\$39.78)
MATERIAL	\$648.95	\$540.57	(\$108.38)
TOTAL *	\$1,223.46	\$1,075.30	(\$148.16)

* The differential has been reduced to \$0 in the URD filing since the differential is a negative amount.

EXHIBIT VIII

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)	\$81.21	\$81.51	\$162.72
Primary	\$14.34	\$61.23	\$75.57
Secondary	\$72.66	\$122.30	\$194.96
Initial Tree Trim	-----	-----	-----
Poles	\$109.77	\$158.03	\$267.80
Transformers	\$193.88	\$29.50	\$223.38
Sub-Total	\$471.86	\$452.57	\$924.43
Stores Handling(3)	\$39.35	-----	\$39.35
SubTotal	\$511.21	\$452.57	\$963.78
Engineering(5)	\$137.74	\$121.94	\$259.68
TOTAL(6)	\$648.95	\$574.51	\$1,223.46

1 - Includes Sales Tax.

2 - Includes Meters.

3 - 8.34 % of All Material.

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

5 - 26.943 % of All Material and Labor.

6 - Does not include storm or operational costs

EXHIBIT IX

COST PER DWELLING UNIT UNDERGROUND MATERIAL AND LABORHigh Density 176 Lot Subdivision
Customer Owned Service Laterals from Meter Centers

ITEM	MATERIAL(1)	LABOR(4)	TOTAL
Service(2)	\$58.09	\$64.12	\$122.21
Primary	\$130.49	\$130.40	\$260.89
Secondary	\$77.05	\$86.25	\$163.30
Transformers	\$127.43	\$10.82	\$138.25
Prim. & Sec. Trenching	-----	\$129.65	\$129.65
Service Trenching	-----	-----	-----
Sub-Total	\$393.06	\$421.24	\$814.30
Stores Handling(3)	\$32.78	-----	\$32.78
SubTotal	\$425.84	\$421.24	\$847.08
Engineering(5)	\$114.73	\$113.49	\$228.22
TOTAL(6)	\$540.57	\$534.73	\$1,075.30

1 - Includes Sales Tax.

2 - Includes Meters.

3 - 8.34 % of All Material.

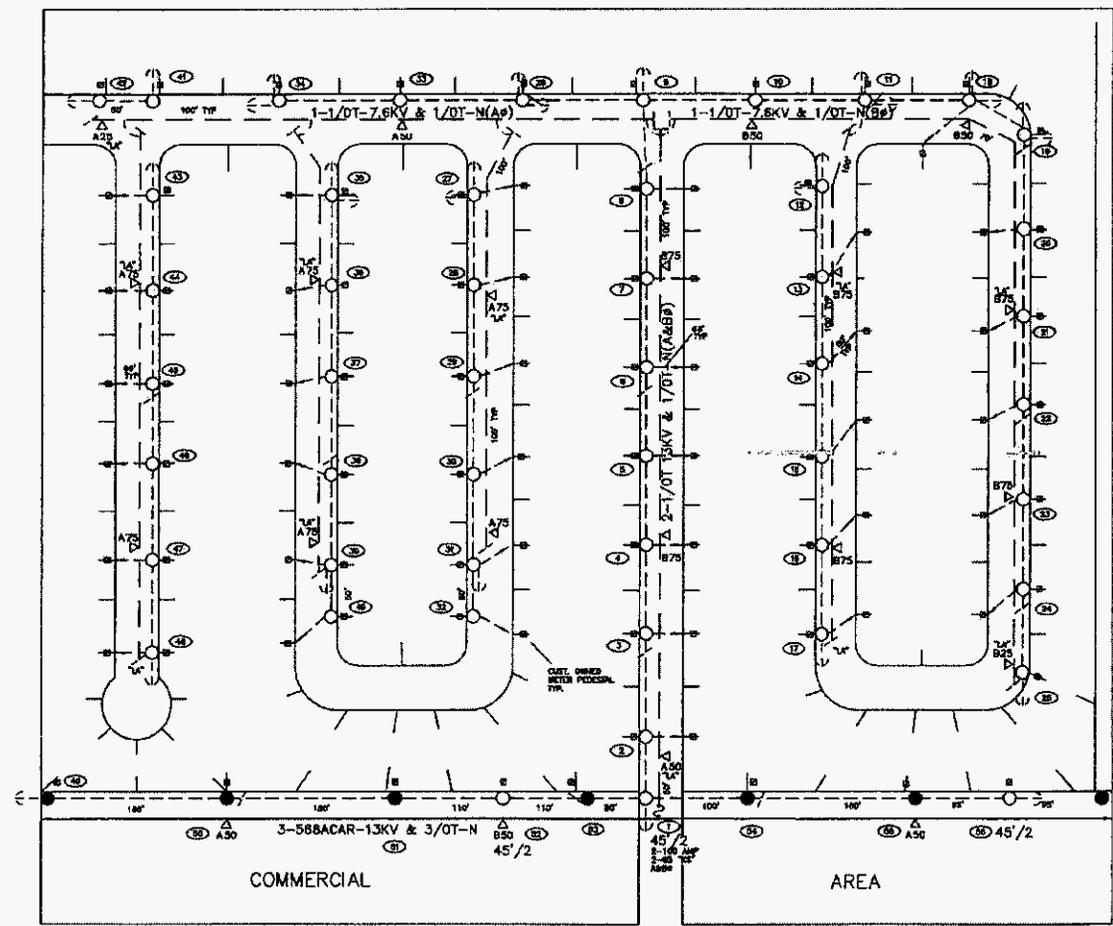
4 - Includes Payroll, Taxes, Insurance, P&W, & Transportation.

5 - 26.943 % of All Material and Labor.

6 - Does not include storm or operational costs

EXHIBIT X

UNACCESSIBLE
 13KV
 FUTURE 23KV
 33KV
 SALT SPRAY
 WALL



- NOTES**
1. ALL CUPS ARE 5/16", 8" SCR, 20" LD
 2. ALL SMC'S TO CLOS. METER PEDESTALS ADJACENT TO LINE POLES ARE 1/0 TYP. 16" LONG. SERVICES CROSSING ROADS ARE 1/0 TYP. LENGTH VARIES.
 3. ALL POLES ARE 40' 3" UNLESS NOTED OTHERWISE.
 4. ALL SEC. COORDS. ARE 3/0 TYP.
 5. FRAME LOC 1 PER E-27.0.0, FIG 2.
 6. FRAME LOCS 3, 5, 6, & 8 SIMILAR TO E-5.0.0(2a)
 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 TAMB TX POLES (19) PER I-41.0.0
 11. FRAME TYP D.E. TX POLES (14) PER I-42.0.1, FIG 2A
 12. FRAME SLOCS 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 LOADS
 Ag = 578 KVA
 Bg = 573 KVA
 TOTAL = 1150 KVA (CONNECTED)

PLUT. INFO. 11/14/08 14. CDS. HANDED. 03/02

3016678	4	01/20/06	UPDATE TO STORM HARDENING STANDARDS	AS-BUILT COPY	AS-BUILT CREW PRINT	Connect? <input type="checkbox"/> YES <input type="checkbox"/> NO	Survey/Sheet? <input type="checkbox"/> YES <input type="checkbox"/> NO	Mark with BMOV <input type="checkbox"/> YES <input type="checkbox"/> NO	DESIGNED BY	E. S. OLSEN/OWEN	W/ SP
1586243	3	03/08/00	UPDATE DWS WITH METER PEDESTALS	DATE	PROJECT NUMBER	Time Method <input type="checkbox"/> YES <input type="checkbox"/> NO	Design/Sheet? <input type="checkbox"/> YES <input type="checkbox"/> NO	CI/Revised VTY <input type="checkbox"/> YES <input type="checkbox"/> NO	DRAWN BY	A. LONER	METER PEDESTALS
1324698	2	01/22/01	CLEAN BACKGROUND	Job CERTIFIED COMPLETED as shown on this AS-BUILT print.	Selected changes shown on ROL.	Mail Priority? <input type="checkbox"/> YES <input type="checkbox"/> NO	Transit Fee	Dist. Book Fee	DATE	01/28/06	176 LOTS - OVERHEAD
1324698	1	01/04/00	CLEAR POLE SIZE	DATE	PROJECT NUMBER	City	Dist.	County	MAP NO.		2011 USD TARIFF
0-988-04-019	0	02/26/73	ORIGINAL DWS	All installed equipment shall have been drawn & verified by the utility's TYP. standards. Values are shown at all locations.	PROJECT NUMBER	City	Dist.	County	STATE NO	FAA	HARDENING REVISION
AS-BUILT	AUTH. NO.	NO.	DATE	REVISION	PROJECT NUMBER	Checked by	Telephone Request? <input type="checkbox"/> YES <input type="checkbox"/> NO	CATV Request? <input type="checkbox"/> YES <input type="checkbox"/> NO			
										281807Q	4765-48-893

2011 OH METER PEDESTAL LAYOUT

WR Number
2983564

	2010	2011
NUMBER OF LOTS =	176	176
MECA STORES LDG % =	6.24%	6.24%
ACTUAL STORES LDG % =	7.11%	8.34%
ACTUAL EO =	27.26%	26.94%
ADJUSTED CO =	9.18%	9.10%

CLASSIFICATION	ACCOUNT	MATERIAL	MATERIAL	MATERIAL	MATERIAL	LABOR	LABOR	LABOR	LABOR	TOTAL	TOTAL
		W/O CO 2010	W/O CO 2011	COST/LOT WITH CO 2010	COST/LOT WITH CO 2011						
Service Overhead	369.100	\$3,859.14	\$3,961.35			\$8,359.62	\$8,763.58				
Meter Equip-1st Installation Expense	586.380					\$4,184.22	\$4,386.27				
Meter Cost (Material)		\$4,993.12	\$9,372.00	\$28.37	\$53.25						
SERVICE SUBT W/O STORES LDG		\$8,625.59	\$13,100.68	\$53.51	\$81.21	\$12,543.84	\$13,149.85	\$77.81	\$81.51	\$131.32	\$162.72
Cond, Primary, AL, thru 3/O	365.002	\$2,383.89	\$2,458.27			\$9,573.76	\$9,786.74				
Maintenance of Overhead Lines	593.180	\$0.00	\$0.00			\$70.85	\$90.76				
PRIMARY SUBT W/O STORES LDG		\$2,243.87	\$2,313.89	\$13.92	\$14.34	\$9,644.61	\$9,877.50	\$59.83	\$61.23	\$73.75	\$75.57
Cond, Secondary, AL, thru 4/O	365.040	\$2,034.66	\$2,098.17			\$8,171.33	\$8,353.13				
Cable, Secondary, TPX, All	365.091	\$10,483.08	\$10,354.64			\$11,129.46	\$11,377.06				
SECONDARY SUBT W/O STORES LDG		\$11,782.52	\$11,721.40	\$73.09	\$72.66	\$19,300.79	\$19,730.18	\$119.73	\$122.30	\$192.82	\$194.96
Poles, Wood, 35/40/45 ft	364.135	\$21,416.59	\$18,813.84			\$24,395.06	\$25,494.69				
POLE SUBT W/O STORES LDG		\$20,158.69	\$17,708.81	\$125.05	\$109.77	\$24,395.06	\$25,494.69	\$151.33	\$158.03	\$276.38	\$267.80
Line Transformers-1st Installation Expense	583.280	\$0.00	\$0.00			\$4,539.63	\$4,758.78				
Transformer (Material)	368	\$29,716.47	\$31,277.03								
TRANSFORMER SUBTOTAL		\$29,716.47	\$31,277.03	\$184.34	\$193.88	\$4,539.63	\$4,758.78	\$28.16	\$29.50	\$212.50	\$223.38
SUB-TOTAL		\$72,527.14	\$76,121.81	\$449.91	\$471.86	\$70,423.93	\$73,011.00	\$436.86	\$452.57	\$886.77	\$924.43
MATSUB-MTR.(M)				\$421.54	\$418.61						
STORES LDG. %				7.11%	8.34%						
METER STORES LDG %				7.11%	8.34%						
TOTAL STORES LDG				\$31.99	\$39.35					\$31.99	\$39.35
SUBTOTAL				\$481.90	\$511.21			\$436.86	\$452.57	\$918.76	\$963.78
EO				\$131.36	\$137.74			\$119.08	\$121.94	\$250.44	\$259.68
TOTAL				\$613.26	\$648.95			\$555.94	\$574.51	\$1,169.20	\$1,223.46

2011 UG METER PEDESTAL LAYOUT

WR Number
1368886

NUMBER OF LOTS =	2010 176	2011 176
MECA STORES LDG % =	6.24%	6.24%
ACTUAL STORES LDG% =	7.11%	8.34%
ACTUAL EO =	27.26%	26.94%
ADJUSTED CO =	9.18%	9.10%

CLASSIFICATION	ACCOUNT	MATERIAL	MATERIAL	MATERIAL	MATERIAL	LABOR	LABOR	LABOR	LABOR	TOTAL	TOTAL
		W/O CO 2010	W/O CO 2011	COST/LOT WITH CO 2010	COST/LOT WITH CO 2011	W/O CO 2010	W/O CO 2011	COST/LOT WITH CO 2010	COST/LOT WITH CO 2011	LABOR & MATERIAL 2010	LABOR & MATERIAL 2011
Service, UG, In Duct	369.600	\$0.00	\$0.00			\$5,683.17	\$5,957.60				
Meter Equip-1st Installation Expense	586.380					\$4,184.22	\$4,386.27				
Meter Cost (Material)		\$4,993.12	\$9,372.00	\$28.37	\$53.25						
Service Trench (Labor)						\$0.00	\$0.00				
SERVICE SUBT W/O STORES LDG		\$4,993.12	\$9,372.00	\$30.97	\$58.09	\$9,867.39	\$10,343.87	\$61.21	\$64.12	\$92.18	\$122.21
Duct, Buried (PVC)	366.201	\$10,642.97	\$12,387.85			\$31,976.92	\$33,848.26				
Cond, Primary, AL, 343-1431	365.999	\$599.24	\$610.98			\$936.70	\$981.94				
Cable, Primary, 1/C, 2/C, All	367.201	\$9,273.46	\$9,206.96			\$6,686.84	\$7,025.62				
Maintenance of Overhead Lines	593.180	\$171.00	\$158.81			\$92.00	\$96.46				
Primary/Secondary Trench (Labor)						(\$19,806.41)	(\$20,915.51)				
PRIMARY SUBT W/O STORES LDG		\$19,471.64	\$21,051.01	\$120.79	\$130.49	\$19,886.05	\$21,036.78	\$123.36	\$130.40	\$244.15	\$260.89
Cable, 600V, AL, All	367.122	\$12,598.87	\$13,205.00			\$13,243.48	\$13,913.74				
SECONDARY SUBT W/O STORES LDG		\$11,858.87	\$12,429.41	\$73.57	\$77.05	\$13,243.48	\$13,913.74	\$82.15	\$86.25	\$155.72	\$163.30
Line Transformers-1st Installation Expense	583.280	\$56.60	\$66.10			\$875.80	\$924.80	\$49.00	\$4.90		
Pad, TX	366.801	\$973.90	\$994.50			\$777.30	\$820.80	\$43.50	\$4.35		
Transformer (Material)	368	\$18,351.40	\$19,559.89								
TRANSFORMER SUBTOTAL		\$19,321.37	\$20,558.20	\$119.86	\$127.43	\$1,653.10	\$1,745.60	\$10.25	\$10.82	\$130.11	\$138.25
PR/SEC TRENCH						\$19,806.41	\$20,915.51	\$122.87	\$129.65	\$122.87	\$129.65
SVC TRENCH						\$0.00	\$0.00	\$0.00	\$0.00		
SUB-TOTAL		\$55,645.00	\$63,410.62	\$345.19	\$393.06	\$64,456.43	\$67,955.50	\$399.84	\$421.24	\$745.03	\$814.30
MATSUB-MTR.(M)				\$316.82	\$339.81						
STORES LDG. %				7.11%	8.34%						
METER STORES LDG %				7.11%	8.34%						
TOTAL STORES LDG				\$24.54	\$32.78					\$24.54	\$32.78
SUBTOTAL				\$369.73	\$425.84			\$399.84	\$421.24	\$769.57	\$847.08
E0				\$100.78	\$114.73			\$108.99	\$113.49	\$209.77	\$228.22
TOTAL				\$470.51	\$540.57			\$508.83	\$534.73	\$979.34	\$1,075.30

OPERATIONAL COSTS DIFFERENTIAL - METER PEDESTAL

<u>Meter Pedestal</u>	<u>30-Year NPV (\$ per pole-line mile)</u>			<u>Cost per Lot</u>
	<u>O&M</u>	<u>Capital</u>	<u>Total</u>	
Differential (Non-Storm) Note 1	-	-	-	\$0
 <u>Avoided Storm Restoration</u>				
Tier 1 (Full GAF) - 300 or more lots	(\$38,453)		(\$38,453)	(\$384)
Tier 2 (40% GAF) - 100 to 299 lots	(\$15,381)		(\$15,381)	(\$154)
Tier 3 (20% GAF) - less than 100 lots	(\$7,691)		(\$7,691)	(\$77)
 <u>Meter Pedestal</u>				
Pre-Operational Cost				Note 2 <u>Cost Differential</u> \$0.00
Post-Operational Cost				
Tier 1 (Full GAF) - 300 or more lots	-----			\$0.00
Tier 2 (40% GAF) - 100 to 299 lots	-----			\$0.00
Tier 3 (20% GAF) - less than 100 lots	-----			\$0.00

Note 1: The 30-year net present value of the estimated non-storm underground v. overhead operational costs differential - set at \$0 (zero) per pole-line mile of the existing overhead facilities as reflected in the terms of the "Stipulation and Settlement Agreement" in Docket Nos. 080244-EI, 070231-EI and 080522-EI.

Note 2: The "Pre-Operational Cost" differential has been reduced to \$0 since it is a negative amount (-148.16). However, the negative amount has been applied to determine the "Post-Operational Cost" differentials.

FEEDER COST

AVERAGE UNDERGROUND FEEDER COST

<u>Underground</u>	<u>Overhead</u>	<u>Difference</u>
\$/Ft..... \$36.47	\$/Ft..... \$20.93	\$/Ft..... \$15.54

AVERAGE UNDERGROUND LATERAL COST

<u>1 Phase Underground</u>	<u>1 Phase Overhead</u>	<u>Difference</u>
\$/Ft..... \$8.85	\$/Ft..... \$7.47	\$/Ft..... \$1.38

<u>2 Phase Underground</u>	<u>2 Phase Overhead</u>	<u>Difference</u>
\$/Ft..... \$13.03	\$/Ft..... \$9.41	\$/Ft..... \$3.62

<u>3 Phase Underground</u>	<u>3 Phase Overhead</u>	<u>Difference</u>
\$/Ft..... \$17.05	\$/Ft..... \$11.59	\$/Ft..... \$5.46

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

2011 URD TARIFF

FEEDER/LATERAL COST¹

Feeder Length (Ft) =		25,428
UG Feeder Cost =		\$1,003,724.22
26 UG Lateral Risers not required if UG Feeder is used		
Cost of each Lateral Riser =	\$2,937.27	
26 Lateral Risers X	\$2,937.27 =	<u>(\$76,369.02)</u>
Net UG Feeder Cost =		\$927,355.20
UG Feeder per foot cost =		\$36.47
OH Feeder Cost =		\$532,204.19
OH Feeder per foot cost =		\$20.93
Feeder Differential Cost =		\$15.54
Padmounted Switch cabinet weighted cost (Each) ² =		\$25,290.09

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.

2011 URD TARIFF

LATERAL COST³

Lateral Length = 1000 Feet

1 Phase UG Lateral Cost =	\$8,853.81
1 Phase UG Lateral Cost Per Foot =.....	\$8.85
1 Phase Overhead Lateral Cost =.....	\$7,468.49
1 Phase Overhead Lateral Cost Per Foot =.....	\$7.47
1 Phase Lateral Differential Cost =.....	\$1.38
2 Phase UG Lateral Cost =	\$13,031.18
2 Phase UG Lateral Cost Per foot =	\$13.03
2 Phase OH Lateral Cost =	\$9,412.54
2 Phase OH Lateral Cost Per foot =	\$9.41
2 Phase Lateral Differential Cost =.....	\$3.62
3 Phase UG Lateral Cost =	\$17,050.32
3 Phase UG Lateral Cost Per foot =	\$17.05
3 Phase OH Lateral Cost =	\$11,589.55
3 Phase OH Lateral Cost Per foot =	\$11.59
3 Phase Lateral Differential Cost =.....	\$5.46

NOTE: (3) These costs include cable-in-conduit only (no pull boxes).

CONDUIT CREDITS

2011 URD TARIFF

URD BASIS ADDENDUM TO APPENDIX NO. 3

10.3.3 Conduit Installation Credits

1. Low Density

Pri/Sec =	174.09 MH X \$115.60 /MH =.....	\$20,124.80	
			<u>210</u> Lots
		\$	95.83 /Lot

Svc =.....	102.9 MH X \$115.60 /MH =.....	\$11,895.24	
			<u>210</u> Lots
		\$	56.64 /Lot

2. High Density

Pri/Sec =	91.04 MH X \$115.60 /MH =.....	\$10,524.22	
			<u>176</u> Lots
		\$	59.80 /Lot

Svc =.....	70.4 MH X \$115.60 /MH =.....	\$8,138.24	
			<u>176</u> Lots
		\$	46.24 /Lot

3. Meter Pedestals

Pri/Sec =	74.24 MH X \$115.60 /MH =.....	\$8,582.14	
			<u>176</u> Lots
		\$	48.76 /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 \$115.60 /MH X 63 Ft.=..... \$36.41 /Lot

10.4.3 UG Service from OH Lines
2" PVC 0.005 MH X \$115.60 /MH =..... \$0.58 /Ft.
LARGER THAN 2" PVC 0.007 MH X \$115.60 /MH =..... \$0.81 /Ft.

10.3.3.d. Credit for Installation of Conduit
2" PVC 0.005 MH X \$115.60 /MH =..... \$0.58 /Ft.
LARGER THAN 2" PVC 0.007 MH X \$115.60 /MH =..... \$0.81 /Ft.

10.2.11 Extensions of Service Beyond Point of Delivery

<u>CABLE MATERIAL</u>	\$0.79 /Ft. X	1.0834	Stores Loading =	\$0.85 /Ft.
	\$0.85 /Ft. X	1.26943	EO =	\$1.08 /Ft.
<u>CABLE PULL</u>	\$115.60 /MH X	0.003	MH =.....	\$ 0.35 /Ft.
	\$ 0.35 /Ft. X	1.26943	EO =	\$0.44 /Ft.
<u>CONDUIT MATERIAL</u>	\$0.40 /Ft. X	1.0834	Stores Loading =	\$0.44 /Ft.
	\$0.44 /Ft. X	1.26943	EO =	\$0.56 /Ft.
<u>CONDUIT LABOR</u>	\$115.60 /MH X	0.005	MH =.....	\$0.58 /Ft.
	\$0.58 /Ft. X	1.26943	EO =	\$0.74 /Ft.
<u>TRENCH</u>	\$115.60 /MH X	0.029	MH =.....	\$3.35 /Ft.
	\$3.35 /Ft. X	1.26943	EO =	<u>\$4.25 /Ft.</u>
			TOTAL.....	\$7.07 /Ft.

When Customer Provides Trench and Conduit Installation

\$1.08 + \$0.44 + \$0.56 =..... \$2.08 /Ft.
 Cable Material + Pull Labor + Conduit Material

TRENCH CREDITS

2011 URD TARIFF

TRENCH CREDITS

10.3.3

1. Low Density

Pri/Sec = 432.39 MH X \$115.60 /MH =..... \$49,984.28
210 Lots
\$238.02 /Lot

Svc =..... 0.029 MH X \$115.60 /MH X 63 Ft. =..... \$211.20 /Lot

2. High Density

Pri/Sec = 218.79 MH X \$115.60 /MH =..... \$25,292.12
176 Lots
\$143.71 /Lot

Svc =..... 0.029 MH X \$115.60 /MH X 45 Ft. =..... \$150.86 /Lot

3. Meter Pedestals

Pri/Sec = 180.93 MH X \$115.60 /MH =..... \$20,915.51
176 Lots
\$118.84 /Lot

**RISER TO HANDHOLE COST
AND SERVICE LATERAL DIFFERENTIAL**

**2011 URD TARIFF
RISER TO HANDHOLE COST**

Overhead

<u>Material</u>	<u>Labor</u>	<u>Total</u>
\$88.97	\$162.03	\$251.00

Underground

<u>Material</u>	<u>Labor</u>	<u>Total</u>
\$389.79	\$598.28	\$988.07

DIFFERENTIAL = \$737.07

SERVICE LATERAL DIFFERENTIAL - LOW DENSITY

	<u>Underground</u>	<u>Overhead</u>
Material	\$131.44	\$85.23
Labor	\$423.29	\$152.73
Stores loading	\$10.96	\$7.11
EO	<u>\$152.42</u>	<u>\$66.03</u>
Total	\$718.11	\$311.10

UNDERGROUND	\$718.11
OVERHEAD	<u>(\$311.10)</u>
DIFFERENTIAL =	\$407.01

2011 URD TARIFF

SERVICE LATERAL DIFFERENTIAL - HIGH DENSITY

	<u>Underground</u>	<u>Overhead</u>
Material	\$106.80	\$71.88
Labor	\$339.29	\$138.55
Stores loading	\$8.91	\$5.99
EO	<u>\$122.59</u>	<u>\$58.31</u>
Total	\$577.59	\$274.73

UNDERGROUND	\$577.59
OVERHEAD	<u>(\$274.73)</u>
DIFFERENTIAL =	\$302.86

COST CHANGES

Low Density Major Changes

Item	Approved	Current	Difference	Total \$	Change per Lot (differential)	% of total change	Remarks
CIAC/Lot	\$396.39	\$466.55	\$ 70.16		\$ 70.16	100.00%	Remarks
OH Labor Rate	\$ 118.87	\$ 124.61	\$ 5.74	\$ 7,275.62	\$ (34.65)		- The UG hourly rate increasing more than the OH rate increased has an increasing impact on differential.
UG Labor Rate	\$ 109.47	\$ 115.60	\$ 6.13	\$ 11,586.42	\$ 55.17		- While UG manhours decreased and OH manhours increased (decreasing differential impact), it was not enough to offset the hourly rates impact.
Labor Impact					\$ 20.53	29.26%	
Stores Loading cost/Lot - OH	\$48.85	\$59.66	\$ 10.81	\$ 2,270.10	\$ (10.81)		
Stores Loading cost/Lot - UG	\$46.53	\$62.50	\$ 15.97	\$ 3,353.70	\$ 15.97		- The increased stores loading rate impacts UG more than OH due to the larger total material cost for the UG design, which has an increasing Impact on differential.
Store Loading Impact					\$ 5.16	7.35%	
EO/Lot - OH	\$412.00	\$429.72	\$ 17.72		\$ (17.72)		
EO/Lot - UG	\$496.90	\$528.74	\$ 31.84		\$ 31.84		- The increased EO rate impacts UG more than OH due to the larger base cost for the UG design, which has an increasing impact on differential.
EO Impact					\$ 14.12	20.13%	
Major material							Remarks
Transformer cost - OH	\$38,906.61	\$42,909.87	\$ 4,003.26		\$ (19.06)		Increased costs of metals increased TX costs
Poles cost	\$44,428.52	\$39,965.30	\$ (4,463.22)		\$ 21.25		Diversification of pole vendors resulted in decreased pole costs
Primary Conductor cost	\$5,583.12	\$6,057.59	\$ 474.47		\$ (2.26)		Increased cost of aluminum
Secondary Conductor cost	\$24,961.78	\$25,013.59	\$ 51.83		\$ (0.25)		Decreased footage not enough to offset increased cost of heat shrink connectors
Service Conductor & Meter cost	\$18,262.51	\$23,744.16	\$ 5,481.65		\$ (26.10)		Increased cost of aluminum, increased cost of oil and resins, increased cost of meters
Transformer cost - UG	\$43,936.89	\$44,476.41	\$ 539.52		\$ 2.57		Increased costs of metals increased TX costs
Primary Cable cost	\$43,237.59	\$46,962.08	\$ 3,724.49		\$ 17.74		Increased cost of aluminum, and increased cost of oil and resins impacted plastic insulation costs
Conduit cost (164-33100-6)	\$13,285.18	\$18,536.92	\$ 5,251.75		\$ 25.01		Increased costs of oil and resins increased plastic costs
Secondary Cable cost	\$19,771.89	\$20,794.94	\$ 1,023.05		\$ 4.87		Increased cost of aluminum, and increased cost of oil and resins impacted plastic insulation costs
Service Cable & Meter cost	\$24,383.68	\$32,014.33	\$ 7,630.65		\$ 36.34		Increased cost of aluminum, increased cost of oil and resins, increased cost of meters
Other Material					\$ (29.75)		
Material impact					\$ 30.35	43.26%	
Overhead Transformers		2010	2011				Remarks
	Size	Cost per	Cost per	\$ Change per	% Change per		
441-12500-5	25	\$768.77	\$830.58	\$61.81	8%		Increased costs of metals increased TX costs
441-15000-0	50	\$1,118.62	\$1,244.97	\$126.34	11%		
441-17500-2	75	\$1,695.71	\$1,741.76	\$46.04	3%		
Underground Transformers		2010	2011				Remarks
	Size	Cost per	Cost per	\$ Change per	% Change per		
459-42000-9	50	\$1,724.50	\$1,720.67	(\$3.83)	0%		Increased costs of metals increased TX costs
459-42100-5	75	\$1,909.55	\$2,112.87	\$203.32	11%		
Poles		2010	2011				Remarks
	Size	Cost per	Cost per	\$ Change per	% Change per		
151-18000-0	35/4	\$199.27	\$172.08	(\$27.19)	-14%		Diversification of pole vendors resulted in decreased pole costs
151-18900-1	40/3	\$290.61	\$243.02	(\$47.59)	-16%		
151-19400-5	45/2	\$396.51	\$332.07	(\$64.84)	-16%		
Conduit and Cable		2010	2011				Remarks
	Size	Cost/Ft	Cost/Ft	\$ Change per	% Change per		
164-33100-6	2"	\$0.29	\$0.40	\$0.11	40%		Increased costs of oil and resins increased plastic costs
100-25000-5	1/0 TPX (UG)	\$0.73	\$0.79	\$0.06	8%		
100-25300-4	4/0 TPX (UG)	\$1.03	\$1.08	\$0.05	5%		

General Notes:
Material Technology

Remarks
Heat shrink splices reduced UG labor costs

2011 URD TARIFF LABOR CHANGES

LOW DENSITY

\$466.55 - \$396.39 = \$70.16 = 17.70%

<u>LABOR</u>		<u>2010</u>	<u>2011</u>	<u>%INC</u>	<u>\$ Diff.</u>	<u>% Diff.</u>
					<u>Impact</u>	<u>Impact</u>
1. Labor Rate	OH	\$118.87	\$124.61	4.83%	(\$34.33)	-48.94%
(Per MH)	UG	\$109.47	\$115.60	5.60%	\$54.90	78.25%
2. Manhours	OH	1256.10	1267.53	0.91%	(\$6.47)	-9.22%
	UG	1898.10	1893.80	-0.23%	(\$11.84)	-16.88%
3. EO/CO Rate		38.94%	38.49%	-1.16%	(\$1.31)	-1.87%
Base		\$291.32	\$303.05	4.03%	\$4.57	6.51%
Labor Impact on Differential.....					\$5.52	7.86%

High Density Major Changes

Item	Approved	Current	Difference	Total \$	Change per Lot (differential)	% of total change	Remarks
CIAC/Lot	\$82.63	\$148.88	\$ 66.25		\$ 66.25	100.00%	
OH Labor Rate	\$ 118.87	\$ 124.61	\$ 5.74	\$ 4,485.12	\$ (21.36)		- The UG hourly rate increasing more than the OH rate increased has an increasing impact on differential.
UG Labor Rate	\$ 109.47	\$ 115.60	\$ 6.13	\$ 6,684.10	\$ 31.83	15.81%	
Labor Impact					\$ 10.47		
Stores Loading cost/Lot - OH	\$38.39	\$46.70	\$ 8.31	\$ 1,745.10	\$ (8.31)		- The increased stores loading rate impacts UG more than OH due to the larger total material cost for the UG design, which has an increasing impact on differential.
Stores Loading cost/Lot - UG	\$30.73	\$40.87	\$ 10.14	\$ 2,129.40	\$ 10.14	2.76%	
Store Loading Impact					\$ 1.83		
EO/Lot - OH	\$314.71	\$326.01	\$ 11.30		\$ (11.30)		- The increased EO rate impacts UG more than OH due to the larger base cost for the UG design, which has an increasing impact on differential.
EO/Lot - UG	\$332.41	\$357.61	\$ 25.20		\$ 25.20	20.98%	
EO Impact					\$ 13.90		
Major material							Remarks
Transformer cost - OH	\$29,716.47	\$31,277.03	\$ 1,560.56		\$ (7.43)		Increased costs of metals increased TX costs
Poles cost	\$27,384.39	\$24,118.58	\$ (3,265.81)		\$ 15.55		Diversification of pole vendors resulted in decreased pole costs
Primary Conductor cost	\$2,135.31	\$2,260.70	\$ 125.39		\$ (0.60)		Increased cost of aluminum
Secondary Conductor cost	\$14,941.64	\$15,233.99	\$ 292.35		\$ (1.39)		Increased cost of heat shrink connectors
Service Conductor & Meter cost	\$12,862.08	\$17,452.21	\$ 4,590.13		\$ (21.86)		Increased cost of aluminum, increased cost of oil and resins, increased cost of meters
Transformer cost - UG	\$22,590.41	\$23,414.81	\$ 824.40		\$ 3.93		Increased costs of metals increased TX costs
Primary Cable cost	\$19,114.03	\$21,031.91	\$ 1,917.88		\$ 9.13		Increased cost of aluminum, and increased cost of oil and resins impacted plastic insulation costs
Conduit cost (164-33100-6)	\$ 6,999.11	\$9,765.92	\$ 2,766.81		\$ 13.18		Increased costs of oil and resins increased plastic costs
Secondary Cable cost	\$5,854.96	\$6,109.98	\$ 255.02		\$ 1.21		Increased cost of aluminum, and increased cost of oil and resins impacted plastic insulation costs
Service Cable & Meter cost	\$22,107.90	\$28,495.33	\$ 6,387.43		\$ 30.42		Increased cost of aluminum, increased cost of oil and resins, increased cost of meters
Other Material					\$ (2.09)		
Material Impact					\$ 40.05	60.45%	9765.9244

Overhead Transformers	Size	2010		2011		\$ Change per	% Change per
		Cost per	Cost per	Cost per	Cost per		
441-12500-5	25	\$768.77	\$830.58	\$81.81		8%	
441-15000-0	50	\$1,118.62	\$1,244.97	\$126.34		11%	
441-17500-2	75	\$1,695.71	\$1,741.76	\$46.04		3%	

Remarks
Increased costs of metals increased TX costs

Underground Transformers	Size	2010		2011		\$ Change per	% Change per
		Cost per	Cost per	Cost per	Cost per		
459-42000-9	50	\$1,724.50	\$1,720.67	(\$3.83)		0%	
459-42100-5	75	\$1,909.55	\$2,112.87	\$203.32		11%	

Remarks
Increased costs of metals increased TX costs

Poles	Size	2010		2011		\$ Change per	% Change per
		Cost per	Cost per	Cost per	Cost per		
151-18000-0	35/4	\$199.27	\$172.08	(\$27.19)		-14%	
151-18900-1	40/3	\$290.61	\$243.02	(\$47.59)		-16%	
151-19400-5	45/2	\$396.91	\$332.07	(\$64.84)		-16%	

Remarks
Diversification of pole vendors resulted in decreased pole costs

Conduit and Cable	Size	2010		2011		\$ Change per	% Change per
		Cost/Ft	Cost/Ft	Cost/Ft	Cost/Ft		
164-33100-6	2"	\$0.29	\$0.40	\$0.11		40%	
100-25000-5	1/0 TPX (UG)	\$0.73	\$0.79	\$0.06		8%	
100-25300-4	4/0 TPX (UG)	\$1.03	\$1.08	\$0.05		5%	

Remarks
Increased costs of oil and resins increased plastic costs

General Notes:
Material Technology

Remarks

2011 URD TARIFF LABOR CHANGES

HIGH DENSITY

\$148.88 - \$82.63 = \$66.25 = 80.18%

<u>LABOR</u>		<u>2010</u>	<u>2011</u>	<u>%INC</u>	<u>\$ Diff.</u>	<u>% Diff.</u>
					<u>Impact</u>	<u>Impact</u>
1. Labor Rate (Per MH)	OH	\$118.87	\$124.61	4.83%	(\$25.50)	38.48%
	UG	\$109.47	\$115.60	5.60%	\$37.60	-56.75%
2. Manhours	OH	781.73	781.38	-0.04%	\$0.24	-0.36%
	UG	1094.1	1093.27	-0.08%	(\$10.35)	15.63%
3. EO/CO Rate Base		38.94%	38.49%	-1.16%	(\$0.74)	1.12%
		\$165.20	\$177.00	7.14%	\$4.59	-6.93%
Labor Impact on Differential.....					\$5.84	-8.81%

Meter Pedestal Major Changes

Item	Approved	Current	Difference	Total \$	Change per Lot (differential)	% of total change
CIAC/Lot	(\$189.86)	(\$148.16)	\$ 41.70		\$ 41.70	100.00%
OH Labor Rate	\$ 118.87	\$ 124.81	\$ 5.74	\$ 3,364.16	\$ (16.02)	
UG Labor Rate	\$ 109.47	\$ 115.60	\$ 6.13	\$ 3,536.58	\$ 16.84	
Labor Impact					\$ 0.82	1.97%
Stores Loading cost/Lot - OH	\$31.99	\$39.35	\$ 7.36	\$ 1,545.60	\$ (7.36)	
Stores Loading cost/Lot - UG	\$24.54	\$32.78	\$ 8.24	\$ 1,730.40	\$ 8.24	
Store Loading Impact					\$ 0.88	2.11%
EO/Lot - OH	\$250.44	\$259.68	\$ 9.24		\$ (9.24)	
EO/Lot - UG	\$209.77	\$228.22	\$ 18.45		\$ 18.45	
EO Impact					\$ 9.21	22.09%
Major material						
Transformer cost - OH	\$29,716.47	\$31,277.03	\$ 1,560.56		\$ (7.43)	
Poles cost	\$20,158.89	\$17,708.81	\$ (2,449.88)		\$ 11.67	
Primary Conductor cost	\$2,243.87	\$2,313.89	\$ 70.02		\$ (0.33)	
Secondary Conductor cost	\$11,782.52	\$11,721.40	\$ (61.12)		\$ 0.29	
Service Conductor & Meter cost	\$8,625.59	\$13,100.68	\$ 4,475.09		\$ (21.31)	
Transformer cost - UG	\$19,321.37	\$20,558.20	\$ 1,236.83		\$ 5.89	
Primary Cable cost	\$19,471.64	\$21,051.01	\$ 1,579.37		\$ 7.52	
Conduit cost (164-33100-6)	\$ 3,877.28	\$5,468.33	\$ 1,591.05		\$ 7.58	
Secondary Cable cost	\$11,858.87	\$12,429.41	\$ 570.54		\$ 2.72	
Meter cost	\$4,983.12	\$9,372.00	\$ 4,378.88		\$ 20.85	
Other Material					\$ 3.35	
Material Impact					\$ 30.79	73.83%

Overhead Transformers	Size	2010	2011	\$ Change per	% Change per
		Cost per	Cost per		
441-12500-5	25	\$768.77	\$830.58	\$61.81	8%
441-15000-0	50	\$1,118.62	\$1,244.97	\$126.34	11%
441-17500-2	75	\$1,695.71	\$1,741.76	\$46.04	3%

Underground Transformers	Size	2010	2011	\$ Change per	% Change per
		Cost per	Cost per		
459-42000-9	50	\$1,724.50	\$1,720.67	(\$3.83)	0%
459-42100-5	75	\$1,909.55	\$2,112.87	\$203.32	11%

Poles	Size	2010	2011	\$ Change per	% Change per
		Cost per	Cost per		
151-18000-0	35/4	\$199.27	\$172.08	(\$27.19)	-14%
151-18900-1	40/3	\$290.61	\$243.02	(\$47.59)	-16%
151-19400-5	45/2	\$386.91	\$332.07	(\$54.84)	-16%

Conduit and Cable	Size	2010	2011	\$ Change per	% Change per
		Cost/Ft	Cost/Ft		
164-33100-6	2"	\$0.29	\$0.40	\$0.11	40%
100-25000-5	1/0 TPX (UG)	\$0.73	\$0.79	\$0.06	8%
100-25300-4	4/0 TPX (UG)	\$1.03	\$1.08	\$0.05	5%

General Notes:
Material Technology

2011 URD TARIFF LABOR CHANGES

METER PEDESTAL

(\$148.16) - (\$189.86) = \$41.70 = -21.96%

<u>LABOR</u>		<u>2010</u>	<u>2011</u>	<u>%INC</u>	<u>\$ Diff. Impact</u>	<u>% Diff. Impact</u>
1. Labor Rate	OH	\$118.87	\$124.61	4.83%	(\$19.33)	-46.35%
(Per MH)	UG	\$109.47	\$115.60	5.60%	\$19.96	47.86%
2. Manhours	OH	592.64	586.09	-1.11%	\$4.42	10.61%
	UG	579.85	579.72	-0.02%	(\$3.50)	-8.39%
3. EO/CO Rate		38.94%	38.49%	-1.16%	\$0.15	0.37%
Base		(\$33.91)	(\$28.72)	-15.31%	\$2.02	4.85%
Labor Impact on Differential.....					\$3.73	8.94%

2011 OVERHEAD LABOR COSTS

	<u>LOW DENSITY</u>			<u>HIGH DENSITY</u>			<u>METER PEDESTAL</u>			
	<u>2010</u>	<u>2011</u>	<u>%INC.</u>	<u>2010</u>	<u>2011</u>	<u>%INC.</u>	<u>2010</u>	<u>2011</u>	<u>%INC.</u>	
1. SERVICE	\$146.08	\$153.02	4.75%	\$131.86	\$138.12	4.75%	\$77.81	\$81.51	4.76%	1. SERVICE
2. PRIMARY	\$106.38	\$115.29	8.38%	\$56.45	\$59.27	5.00%	\$59.83	\$61.23	2.34%	2. PRIMARY
3. SECONDARY	\$179.96	\$189.62	5.37%	\$138.19	\$143.99	4.20%	\$119.73	\$122.30	2.15%	3. SECONDARY
4. POLES	\$305.09	\$322.15	5.59%	\$221.56	\$232.44	4.91%	\$151.33	\$158.03	4.43%	4. POLES
5. TRANSFORMER	\$38.07	\$39.88	4.75%	\$28.16	\$29.50	4.76%	\$28.16	\$29.50	4.76%	5. TRANSFORMER
6. EO	\$211.41	\$220.92	4.50%	\$157.07	\$162.55	3.49%	\$119.08	\$121.94	2.40%	6. EO
7. TOTAL	\$986.99	\$1,040.88	5.46%	733.29	765.87	4.44%	\$555.94	\$574.51	3.34%	7. TOTAL

LOW DENSITY

1. INCREASED LABOR RATE (\$124.61 VS. \$118.87)
2. INCREASED LABOR RATE & ADD'L LIGHTNING ARRESTERS
3. INCREASED LABOR RATE
4. INCREASED LABOR RATE
5. INCREASED LABOR RATE
6. HIGHER BASE \$775.58 VS. \$819.96

HIGH DENSITY

1. INCREASED LABOR RATE (\$124.61 VS. \$118.87)
2. INCREASED LABOR RATE
3. INCREASED LABOR RATE
4. INCREASED LABOR RATE
5. INCREASED LABOR RATE
6. HIGHER BASE \$576.22 VS. \$603.32

METER PEDESTAL

1. INCREASED LABOR RATE (\$124.61 VS. \$118.87)
2. INCREASED LABOR RATE
3. INCREASED LABOR RATE
4. INCREASED LABOR RATE
5. INCREASED LABOR RATE
6. HIGHER BASE \$436.86 VS. \$452.57

2011 OVERHEAD MATERIAL COSTS

	<u>LOW DENSITY</u>			<u>HIGH DENSITY</u>			<u>METER PEDESTAL</u>			
	<u>2010</u>	<u>2011</u>	<u>%INC.</u>	<u>2010</u>	<u>2011</u>	<u>%INC.</u>	<u>2010</u>	<u>2011</u>	<u>%INC.</u>	
1. SERVICE	\$94.95	\$123.35	29.91%	\$79.79	\$108.18	35.58%	\$53.51	\$81.21	51.77%	1. SERVICE
2. PRIMARY	\$29.03	\$31.47	8.41%	\$13.25	\$14.01	5.74%	\$13.92	\$14.34	3.02%	2. PRIMARY
3. SECONDARY	\$129.78	\$129.95	0.13%	\$92.69	\$94.43	1.88%	\$73.09	\$72.66	-0.59%	3. SECONDARY
4. POLES	\$230.99	\$207.62	-10.12%	\$169.88	\$149.50	-12.00%	\$125.05	\$109.77	-12.22%	4. POLES
5. TRANSFORMER	\$202.28	\$222.92	10.20%	\$184.34	\$193.88	5.18%	\$184.34	\$193.88	5.18%	5. TRANSFORMER
6. STORES LD	\$48.85	\$59.66	22.13%	\$38.39	\$46.70	21.65%	\$31.99	\$39.35	23.01%	6. STORES LD
7. EO	<u>\$200.59</u>	<u>\$208.80</u>	<u>4.09%</u>	<u>\$157.64</u>	<u>\$163.46</u>	<u>3.69%</u>	<u>\$131.36</u>	<u>\$137.74</u>	<u>4.86%</u>	7. EO
8. TOTAL	\$936.47	\$983.77	5.05%	\$735.98	\$770.16	4.64%	\$613.26	\$648.95	5.82%	8. TOTAL

LOW DENSITY

1. INCREASED COST OF METERS (\$28.37 AVG VS. \$53.25 AVG)
 2. HIGHER COST OF 1/0 ALUMINUM CONDUCTOR (\$0.19 VS. \$0.20)
 3. CHANGE NOT SIGNIFICANT
 4. DECREASED COST OF POLES (\$258.78 AVG VS. \$219.34 AVG)
 5. INCREASED COST OF TRANSFORMERS (\$1111.62 AVG VS. \$1226.00 AVG)
 6. HIGHER TOTAL MATERIAL COST AND INCREASED RATE.
 7. HIGHER BASE (\$735.88 VS. \$774.97)
- LOWER EO RATE (27.258% VS. 26.943%)

HIGH DENSITY

1. INCREASED COST OF METERS (\$28.37 AVG VS. \$53.25 AVG)
 2. HIGHER COST OF 1/0 ALUMINUM CONDUCTOR (\$0.19 VS. \$0.20)
 3. CHANGE NOT SIGNIFICANT
 4. DECREASED COST OF POLES (\$253.96 AVG VS. \$214.78 AVG)
 5. INCREASED COST OF TRANSFORMERS (\$1415.07 AVG VS. \$1489.38 AVG)
 6. HIGHER TOTAL MATERIAL COST AND INCREASED RATE.
 7. HIGHER BASE (\$578.34 VS. \$606.70)
- LOWER EO RATE (27.258% VS. 26.943%)

METER PEDESTAL

1. INCREASED COST OF METERS (\$28.37 AVG VS. \$53.25 AVG)
 2. HIGHER COST OF 1/0 ALUMINUM CONDUCTOR \$0.19 VS.
 3. CHANGE NOT SIGNIFICANT
 4. DECREASED COST OF POLES (\$293.33 AVG VS. \$245.52 /
 5. INCREASED COST OF TRANSFORMERS (\$1415.07 AVG V
 6. HIGHER TOTAL MATERIAL COST AND INCREASED RATE.
 7. HIGHER BASE (\$481.90 VS. \$511.21)
- LOWER EO RATE (27.258% VS. 26.943%)

2011 UNDERGROUND LABOR COSTS

	<u>LOW DENSITY</u>			<u>HIGH DENSITY</u>			<u>METER PEDESTAL</u>			
	<u>2010</u>	<u>2011</u>	<u>%INC.</u>	<u>2010</u>	<u>2011</u>	<u>%INC.</u>	<u>2010</u>	<u>2011</u>	<u>%INC.</u>	
1. SERVICE	\$296.31	\$311.48	5.12%	\$254.19	\$266.97	5.03%	\$61.21	\$64.12	4.75%	1. SERVICE
2. PRIMARY	\$232.41	\$242.12	4.18%	\$141.11	\$148.51	5.24%	\$123.36	\$130.40	5.71%	2. PRIMARY
3. SECONDARY	\$82.17	\$85.14	3.61%	\$44.43	\$46.60	4.88%	\$82.15	\$86.25	4.99%	3. SECONDARY
4. TRANSFORMER	\$18.30	\$21.76	18.91%	\$12.31	\$12.98	5.44%	\$10.25	\$10.82	5.56%	4. TRANSFORMER
5. P/S TRENCH	\$246.09	\$259.67	5.52%	\$148.58	\$156.78	5.52%	\$122.87	\$129.65	5.52%	5. P/S TRENCH
6. SVC TRENCH	\$218.36	\$230.41	5.52%	\$155.97	\$164.58	5.52%	-----	-----	N/A	6. SVC TRENCH
7. EO	<u>\$298.10</u>	<u>\$310.00</u>	<u>3.99%</u>	<u>\$206.23</u>	<u>\$214.58</u>	<u>4.05%</u>	<u>\$108.99</u>	<u>\$113.49</u>	<u>4.13%</u>	7. EO
8. TOTAL	\$1,391.74	\$1,460.58	4.95%	\$962.82	\$1,011.00	5.00%	\$508.83	\$534.73	5.09%	8. TOTAL

LOW DENSITY

1. INCREASED LABOR RATE (\$115.60 VS. \$109.47)
2. INCREASED LABOR RATE
3. INCREASED LABOR RATE
4. INCREASED LABOR RATE, 2010 VALUE ABNORMALLY LOW
5. INCREASED LABOR RATE
6. INCREASED LABOR RATE
7. HIGHER BASE (\$1,093.64 VS. \$1,150.58)
- LOWER EO RATE (27.258% VS. 26.943%)

HIGH DENSITY

1. INCREASED LABOR RATE (\$115.60 TO \$109.47)
2. INCREASED LABOR RATE
3. INCREASED LABOR RATE
4. INCREASED LABOR RATE
5. INCREASED LABOR RATE
6. INCREASED LABOR RATE
7. HIGHER BASE (\$756.59 VS. \$796.42)
- LOWER EO RATE (27.258% VS. 26.943%)

METER PEDESTAL

1. INCREASED LABOR RATE (\$115.60 TO \$109.47)
2. INCREASED LABOR RATE
3. INCREASED LABOR RATE
4. INCREASED LABOR RATE
5. INCREASED LABOR RATE
6. N/A
7. HIGHER BASE (\$399.84 VS. \$421.24)
- LOWER EO RATE (27.258% VS. 26.943%)

2011 UNDERGROUND MATERIAL COSTS

	<u>LOW DENSITY</u>			<u>HIGH DENSITY</u>			<u>METER PEDESTAL</u>			
	<u>2010</u>	<u>2011</u>	<u>%INC.</u>	<u>2010</u>	<u>2011</u>	<u>%INC.</u>	<u>2010</u>	<u>2011</u>	<u>%INC.</u>	
1. SERVICE	\$126.77	\$166.32	31.20%	\$137.14	\$176.63	28.80%	\$30.97	\$58.09	87.57%	1. SERVICE
2. PRIMARY	\$224.79	\$243.97	8.53%	\$118.57	\$130.37	9.95%	\$120.79	\$130.49	8.03%	2. PRIMARY
3. SECONDARY	\$102.79	\$108.03	5.10%	\$36.32	\$37.87	4.27%	\$73.57	\$77.05	4.73%	3. SECONDARY
4. TRANSFORMER	\$228.43	\$231.06	1.15%	\$140.14	\$145.14	3.57%	\$119.86	\$127.43	6.32%	4. TRANSFORMER
5. STORES LDG	\$46.53	\$62.50	34.32%	\$30.73	\$40.87	33.00%	\$24.54	\$32.78	33.58%	5. STORES LDG
6. EO	\$198.80	\$218.74	10.03%	\$126.18	\$143.03	13.35%	\$100.78	\$114.73	13.84%	6. EO
7. TOTAL	\$928.11	\$1,030.62	11.05%	\$589.08	\$673.91	14.40%	\$470.51	\$540.57	14.89%	7. TOTAL

LOW DENSITY

1. HIGHER COST OF 1/0 TPXB (\$0.73/FT VS. \$0.79/FT)
HIGHER COST OF CONDUIT (\$0.29/FT VS. \$0.40/FT)
INCREASED COST OF METERS (\$28.37 AVG VS. \$53.25 AVG)
2. HIGHER COST OF PRIMARY CABLE (\$1.36/FT VS. \$1.39/FT)
HIGHER COST OF CONDUIT (\$0.29/FT VS. \$0.40/FT)
3. HIGHER COST OF 4/0 TPXB (\$1.03/FT VS. \$1.08/FT)
HIGHER COST OF CONDUIT (\$0.29/FT VS. \$0.40/FT)
4. HIGHER COST OF TXS (\$1739.92 AVG VS. \$1753.35 AVG)
5. HIGHER TOTAL MATERIAL COST AND INCREASED RATE.
6. HIGHER BASE (\$729.31 VS. \$811.88)
LOWER EO RATE (27.258% VS. 26.943%)

HIGH DENSITY

1. HIGHER COST OF 1/0 TPXB (\$0.73/FT VS. \$0.79/FT)
HIGHER COST OF CONDUIT (\$0.29/FT VS. \$0.40/FT)
INCREASED COST OF METERS (\$28.37 AVG VS. \$53.25 AVG)
2. HIGHER COST OF PRIMARY CABLE (\$1.36/FT VS. \$1.39/FT)
HIGHER COST OF CONDUIT (\$0.29/FT VS. \$0.40/FT)
3. HIGHER COST OF 4/0 TPXB (\$1.03/FT VS. \$1.08/FT)
HIGHER COST OF CONDUIT (\$0.29/FT VS. \$0.40/FT)
4. HIGHER COST OF TXS (\$1786.10 AVG VS. \$1851.40 AVG)
5. HIGHER TOTAL MATERIAL COST AND INCREASED RATE.
6. HIGHER BASE (\$462.90 VS. \$530.88)
LOWER EO RATE (27.258% VS. 26.943%)

METER PEDESTAL

1. INCREASED COST OF METERS (\$28.37 AVG VS. \$53.25 AVG)
2. HIGHER COST OF PRIMARY CABLE (\$1.36/FT VS. \$1.39/FT)
HIGHER COST OF CONDUIT (\$0.29/FT VS. \$0.40/FT)
3. HIGHER COST OF 4/0 TPXB (\$1.03/FT VS. \$1.08/FT)
HIGHER COST OF CONDUIT (\$0.29/FT VS. \$0.40/FT)
4. HIGHER COST OF TRANSFORMERS (\$1835.53 AVG VS. \$1851.40 AVG)
5. HIGHER TOTAL MATERIAL COST AND INCREASED RATE.
6. HIGHER BASE (\$369.73 VS. \$425.84)
LOWER EO RATE (27.258% VS. 26.943%)

LOW DENSITY SUMMARY 1993 to 2011

	1993	1994	1995	1996	1997	1998	2001	2002	2005	2007	2008	2010	2011	% CHANGE 10 to 11	% CHANGE 93 TO 10
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	\$109.47	\$115.60	5.60%	121.80%
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	\$118.87	\$124.61	4.83%	106.72%
MANHOURS LD-OH	1060	1052	1052	1144	1144	1144	1227	1297	1288.27	1287.72	1284.08	1256.1	1267.53	0.91%	19.58%
MANHOURS LD-UG	1799	1863	1861	1775	1776	1801	1811	1955	1943.54	2006.63	1953.36	1898.1	1893.8	-0.23%	5.27%
OH-LABOR \$ PER LOT	\$310	\$340	\$278	\$327	\$358	\$370	\$429	\$446	\$526	\$653	\$713	\$776	\$820	5.72%	164.50%
UG-LABOR \$ PER LOT	\$457	\$473	\$487	\$502	\$551	\$519	\$615	\$632	\$774	\$919	\$987	\$1,094	\$1,151	5.21%	151.77%
OH-MATERIAL \$/LOT	\$306	\$316	\$342	\$412	\$383	\$390	\$406	\$390	\$425	\$501	\$541	\$687	\$715	4.12%	133.76%
UG-MATERIAL \$/LOT	\$372	\$378	\$398	\$457	\$447	\$465	\$489	\$501	\$543	\$704	\$730	\$683	\$749	9.75%	101.45%
DIFFERENTIAL \$/LOT	\$261	\$246	\$329	\$277	\$309	\$268	\$325	\$367	\$444	\$563	\$563	\$396	\$467	17.70%	78.75%
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	\$48.85	\$59.66	22.13%	180.75%
ENGINEERING & OH	\$125.99	\$153.23	\$143.14	\$181.46	\$136.92	\$124.29	\$161.57	\$174.53	\$184.33	\$197.70	\$245.18	\$412.00	\$429.72	4.30%	241.07%
HANDY-WHITMAN INDEX *	267	270	280	288	288	290	304	313	354	375	461	523	547	4.59%	104.87%
HANDY-WHITMAN %	N/A	1.12%	3.70%	2.86%	0.00%	0.69%	4.83%	2.96%	13.10%	5.93%	22.93%	13.45%	4.59%		
CPI INDEX **	141.9	145.8	149.7	153.5	158.6	161.3	174.0	176.7	190.3	201.8	210.0	215.9	219.2	1.50%	54.46%
CPI %	N/A	2.75%	2.67%	2.54%	3.32%	1.70%	7.87%	1.55%	7.70%	6.04%	4.08%	2.82%	1.50%		

* 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

2011 URD TARIFF HISTORICAL \$

	1990	1991	1992	1993	1994	1995	1996	1997	1998	2001	2002	2005	2007	2008	2010	2011	% Change 90 to 11
LOW DENSITY																	
Overhead	\$743	\$737	\$763	\$764	\$837	\$789	\$967	\$913	\$916	\$989	\$1,037	\$1,161	\$1,380	\$1,530	\$1,923	\$2,025	172.50%
% Change OH	-1.46%	-0.81%	3.53%	0.13%	9.55%	-4.54%	21.03%	-5.58%	0.33%	7.97%	4.85%	11.93%	18.93%	10.84%	25.71%	5.26%	
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	\$2,320	\$2,491	131.09%
% Change UG	-0.19%	2.04%	-0.73%	-6.14%	5.66%	4.25%	10.19%	-1.77%	-3.11%	15.29%	2.78%	14.38%	21.09%	7.72%	10.82%	7.39%	
Differential	\$335	\$363	\$329	\$261	\$246	\$329	\$277	\$309	\$268	\$378	\$367	\$444	\$563	\$563	\$396	\$467	39.27%
% Change Diff	2.76%	8.36%	-9.37%	-20.67%	-5.75%	33.74%	-15.81%	11.55%	-13.27%	40.30%	-2.39%	20.98%	26.75%	0.08%	-29.62%	17.70%	
Handy-Whitman	255	263	267	267	270	280	288	288	290	304	313	354	375	461	523	547	114.51%
% 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%	13.10%	5.93%	22.93%	13.45%	4.59%	
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	215.9	219.2	73.81%
% Change CPI	4.65%	6.11%	3.06%	2.90%	2.75%	2.67%	2.54%	3.32%	1.70%	7.87%	1.55%	7.70%	6.04%	4.08%	2.82%	1.50%	

	1990	1991	1992	1993	1994	1995	1996	1997	1998	2001	2002	2005	2007	2008	2010	2011	% Change 90 to 11
HIGH DENSITY																	
Overhead	\$598	\$614	\$615	\$616	\$655	\$621	\$656	\$610	\$611	\$611	\$686	\$736	\$1,066	\$1,190	\$1,469	\$1,536	156.86%
% Change OH	-1.32%	2.88%	0.16%	0.16%	6.33%	-5.19%	5.64%	-7.01%	0.16%	0.00%	12.27%	7.33%	44.82%	11.58%	23.50%	4.54%	
Underground	\$823	\$877	\$881	\$778	\$791	\$804	\$849	\$835	\$801	\$930	\$885	\$973	\$1,153	\$1,330	\$1,552	\$1,685	104.73%
% Change UG	0.61%	6.56%	-1.82%	-9.64%	1.67%	1.64%	5.60%	-1.85%	-4.07%	16.10%	-4.84%	9.69%	18.55%	15.35%	16.69%	8.57%	
Differential	\$225	\$263	\$246	\$162	\$136	\$183	\$193	\$224	\$190	\$309	\$198	\$236	\$87	\$140	\$83	\$149	-33.83%
% Change Diff	6.13%	16.89%	-6.46%	-34.15%	-16.05%	34.56%	5.46%	16.06%	-15.18%	62.63%	-35.60%	18.74%	-63.31%	61.70%	-41.06%	80.18%	
Handy-Whitman	255	263	267	267	270	280	288	288	290	304	313	354	375	461	523	547	114.51%
% 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%	13.10%	5.93%	22.93%	13.45%	4.59%	
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	215.9	219.2	73.81%
% Change CPI	4.65%	6.11%	3.06%	2.90%	2.75%	2.67%	2.54%	3.32%	1.70%	7.87%	1.55%	7.70%	6.04%	4.08%	2.82%	1.50%	

	1990	1991	1992	1993	1994	1995	1996	1997	1998	2001	2002	2005	2007	2008	2010	2011	% Change 90 to 11
METER PEDESTAL																	
Overhead	\$518	\$530	\$527	\$527	\$559	\$528	\$556	\$516	\$516	\$559	\$582	\$620	\$823	\$890	\$1,169	\$1,223	136.19%
% Change OH	-2.08%	2.32%	-0.57%	0.00%	6.07%	-5.55%	5.30%	-7.19%	0.00%	8.33%	4.11%	6.61%	32.61%	8.14%	31.40%	4.64%	
Underground	\$823	\$825	\$637	\$528	\$528	\$536	\$559	\$537	\$521	\$633	\$565	\$662	\$785	\$846	\$979	\$1,075	72.60%
% Change UG	5.41%	0.32%	1.92%	-17.11%	0.00%	1.52%	4.29%	-3.94%	-2.98%	21.50%	-10.74%	17.13%	18.57%	7.81%	15.77%	9.80%	
Differential	\$105	\$95	\$110	\$1	(\$31)	\$8	\$3	\$22	\$4	\$74	(\$17)	\$41	(\$38)	(\$44)	(\$180)	(\$148)	-241.10%
% Change Diff	69.35%	-9.52%	15.79%	-99.09%	-3200.00%	-125.81%	-62.50%	633.33%	-81.82%	1750.00%	-122.97%	-343.00%	-192.26%	15.03%	332.98%	-21.96%	
Handy-Whitman	255	263	267	267	270	280	288	288	290	304	313	354	375	461	523	547	114.51%
% 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%	13.10%	5.93%	22.93%	13.45%	4.59%	
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	215.9	219.2	73.81%
% Change CPI	4.65%	6.11%	3.06%	2.90%	2.75%	2.67%	2.54%	3.32%	1.70%	7.87%	1.55%	7.70%	6.04%	4.08%	2.82%	1.50%	

APPENDIX 2
UCD

Appendix No.2
FPL
2011 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. 3.

The following modifications have been made to these sections:

2011 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	19	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	26	26	26
Manhours (loop)	26	37	34	36

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 (radial)	15	22	17	17
Manhours (loop)	21	30	26	26

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	5.0	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 2010. 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 (145 MPH)

* Concrete pole used for 300 KVA OH TX Bank

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

2011

ITEM	OVERHEAD	UNDERGROUND	DIFFERENTIAL
LABOR	\$3,402.38	\$3,071.79	(\$330.59)
MATERIAL	\$3,454.84	\$4,421.37	\$966.53
TOTAL	\$6,857.22	\$7,493.16	\$635.94

EXHIBIT I

OVERHEAD MATERIAL AND LABOR COST PER TRANSFORMER BANK**SINGLE PHASE PRIMARY LATERAL POLE LINE****INCLUDING TRANSFORMER AND SERVICE****2011**

ITEM	MATERIAL(1)	LABOR(3)	TOTAL
Service	\$83.44	\$151.71	\$235.15
Primary	\$253.31	\$708.12	\$961.43
Secondary	\$253.31	\$590.11	\$843.42
Poles	\$563.78	\$991.04	\$1,554.82
Transformers	\$1,358.22	\$239.26	\$1,597.48
Sub-Total	\$2,512.06	\$2,680.24	\$5,192.30
Stores Handling(2)	\$209.51	\$0.00	\$209.51
SubTotal	\$2,721.57	\$2,680.24	\$5,401.81
Engineering(4)	\$733.27	\$722.14	\$1,455.41
TOTAL	\$3,454.84	\$3,402.38	\$6,857.22

1 - Includes Sales Tax.

2 - 8.34 % of All Material.

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

4 - 26.943% of All Material and Labor.

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

EXHIBIT II

UNDERGROUND MATERIAL AND LABOR COST PER TRANSFORMER BANK**SINGLE PHASE RADIAL PAD MOUNTED TRANSFORMER****INCLUDING RISER AND PRIMARY LATERAL TRENCH****WITH CABLE-IN-CONDUIT****2011**

ITEM	MATERIAL(1)	LABOR(3)	TOTAL
Service	\$0.00	\$0.00	\$0.00
Primary	\$1,076.67	\$1,680.78	\$2,757.45
Secondary	\$0.00	\$0.00	\$0.00
Transformers	\$2,138.17	\$190.44	\$2,328.61
Trenching	\$0.00	\$548.60	\$548.60
Sub-Total	\$3,214.84	\$2,419.82	\$5,634.66
Stores Handling(2)	\$268.12	\$0.00	\$268.12
SubTotal	\$3,482.96	\$2,419.82	\$5,902.78
Engineering(4)	\$938.41	\$651.97	\$1,590.38
TOTAL	\$4,421.37	\$3,071.79	\$7,493.16

1 - Includes Sales Tax.

2 - 8.34 % of All Material.

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

4 - 26.943% 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****2011**

ITEM	OVERHEAD	UNDERGROUND	DIFFERENTIAL
LABOR	\$5,136.94	\$4,337.35	(\$799.59)
MATERIAL	\$6,325.60	\$8,142.49	\$1,816.89
TOTAL	\$11,462.54	\$12,479.84	\$1,017.30

EXHIBIT IV

OVERHEAD MATERIAL AND LABOR COST PER TRANSFORMER BANK**TWO PHASE PRIMARY LATERAL POLE LINE****INCLUDING TRANSFORMER AND SERVICE****2011**

ITEM	MATERIAL(1)	LABOR(3)	TOTAL
Service	\$186.87	\$322.60	\$509.47
Primary	\$556.60	\$1,437.47	\$1,994.07
Secondary	\$278.38	\$598.96	\$877.34
Poles	\$861.16	\$1,209.09	\$2,070.25
Transformers	\$2,716.42	\$478.53	\$3,194.95
Sub-Total	\$4,599.43	\$4,046.65	\$8,646.08
Stores Handling(2)	\$383.59	\$0.00	\$383.59
SubTotal	\$4,983.02	\$4,046.65	\$9,029.67
Engineering(4)	\$1,342.58	\$1,090.29	\$2,432.87
TOTAL	\$6,325.60	\$5,136.94	\$11,462.54

1 - Includes Sales Tax.

2 - 8.34 % of All Material.

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

4 - 26.943% of All Material and Labor.

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

EXHIBIT V

UNDERGROUND MATERIAL AND LABOR COST PER TRANSFORMER BANK**TWO PHASE RADIAL PAD MOUNTED TRANSFORMER****INCLUDING RISER AND PRIMARY LATERAL TRENCH****WITH CABLE-IN-CONDUIT****2011**

ITEM	MATERIAL(1)	LABOR(3)	TOTAL
Service	\$0.00	\$0.00	\$0.00
Primary	\$1,811.86	\$2,549.72	\$4,361.58
Secondary	\$0.00	\$0.00	\$0.00
Transformers	\$4,108.66	\$318.45	\$4,427.11
Trenching	\$0.00	\$548.60	\$548.60
Sub-Total	\$5,920.52	\$3,416.77	\$9,337.29
Stores Handling(2)	\$493.77	\$0.00	\$493.77
SubTotal	\$6,414.29	\$3,416.77	\$9,831.06
Engineering(4)	\$1,728.20	\$920.58	\$2,648.78
TOTAL	\$8,142.49	\$4,337.35	\$12,479.84

1 - Includes Sales Tax.

2 - 8.34 % of All Material.

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

4 - 26.943% of All Material and Labor.

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

EXHIBIT VI

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****2011**

ITEM	OVERHEAD	UNDERGROUND	DIFFERENTIAL
LABOR	\$8,147.48	\$4,117.87	(\$4,029.61)
MATERIAL	\$14,351.00	\$17,178.10	\$2,827.10
TOTAL	\$22,498.48	\$21,295.97	(\$1,202.51)

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****2011**

ITEM	OVERHEAD	UNDERGROUND	DIFFERENTIAL
LABOR	\$6,814.12	\$4,245.23	(\$2,568.89)
MATERIAL	\$9,119.89	\$13,936.01	\$4,816.12
TOTAL	\$15,934.01	\$18,181.24	\$2,247.23

EXHIBIT VII(B)

OVERHEAD MATERIAL AND LABOR COST PER TRANSFORMER BANK**THREE PHASE PRIMARY LATERAL POLE LINE****INCLUDING TRANSFORMER AND SERVICE (300 KVA)****2011**

ITEM	MATERIAL(1)	LABOR(3)	TOTAL
Service	\$770.35	\$762.52	\$1,532.87
Primary	\$895.27	\$2,150.13	\$3,045.40
Secondary	\$298.42	\$597.27	\$895.69
Poles	\$2,318.51	\$2,190.51	\$4,509.02
Transformers	\$6,152.26	\$717.79	\$6,870.05
Sub-Total	\$10,434.81	\$6,418.22	\$16,853.03
Stores Handling(2)	\$870.26	\$0.00	\$870.26
SubTotal	\$11,305.07	\$6,418.22	\$17,723.29
Engineering(4)	\$3,045.93	\$1,729.26	\$4,775.19
TOTAL	\$14,351.00	\$8,147.48	\$22,498.48

1 - Includes Sales Tax.

2 - 8.34 % of All Material.

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

4 - 26.943% 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)****2011**

ITEM	MATERIAL(1)	LABOR(3)	TOTAL
Service	\$588.34	\$627.93	\$1,216.27
Primary	\$865.22	\$2,220.35	\$3,085.57
Secondary	\$288.41	\$616.77	\$905.18
Poles	\$1,282.52	\$1,185.02	\$2,467.54
Transformers	\$3,606.71	\$717.79	\$4,324.50
Sub-Total	\$6,631.20	\$5,367.86	\$11,999.06
Stores Handling(2)	\$553.04	\$0.00	\$553.04
SubTotal	\$7,184.24	\$5,367.86	\$12,552.10
Engineering(4)	\$1,935.65	\$1,446.26	\$3,381.91
TOTAL	\$9,119.89	\$6,814.12	\$15,934.01

1 - Includes Sales Tax.

2 - 8.34 % of All Material.

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

4 - 26.943% 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****2011**

ITEM	MATERIAL(1)	LABOR(3)	TOTAL
Service	\$0.00	\$0.00	\$0.00
Primary	\$2,768.68	\$2,493.47	\$5,262.15
Secondary	\$0.00	\$0.00	\$0.00
Transformers	\$9,721.76	\$201.80	\$9,923.56
Trenching	\$0.00	\$548.60	\$548.60
Sub-Total	\$12,490.44	\$3,243.87	\$15,734.31
Stores Handling(2)	\$1,041.70	\$0.00	\$1,041.70
SubTotal	\$13,532.14	\$3,243.87	\$16,776.01
Engineering(4)	\$3,645.96	\$874.00	\$4,519.96
TOTAL	\$17,178.10	\$4,117.87	\$21,295.97

1 - Includes Sales Tax.

2 - 8.34 % of All Material.

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

4 - 26.943% 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****2011**

ITEM	MATERIAL(1)	LABOR(3)	TOTAL
Service	\$0.00	\$0.00	\$0.00
Primary	\$2,791.13	\$2,593.80	\$5,384.93
Secondary	\$0.00	\$0.00	\$0.00
Transformers	\$7,341.93	\$201.80	\$7,543.73
Trenching	\$0.00	\$548.60	\$548.60
Sub-Total	\$10,133.06	\$3,344.20	\$13,477.26
Stores Handling(2)	\$845.10	\$0.00	\$845.10
SubTotal	\$10,978.16	\$3,344.20	\$14,322.36
Engineering(4)	\$2,957.85	\$901.03	\$3,858.88
TOTAL	\$13,936.01	\$4,245.23	\$18,181.24

1 - Includes Sales Tax.

2 - 8.34 % of All Material.

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

4 - 26.943% of All Material and Labor.

EXHIBIT IX (B)

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
2011

ITEM	OVERHEAD	UNDERGROUND	DIFFERENTIAL
LABOR	\$3,402.38	\$4,167.54	\$765.16
MATERIAL	\$3,454.84	\$4,822.86	\$1,368.02
TOTAL	\$6,857.22	\$8,990.40	\$2,133.18

OVERHEAD MATERIAL AND LABOR COST PER TRANSFORMER BANK**SINGLE PHASE PRIMARY LATERAL POLE LINE****INCLUDING TRANSFORMER AND SERVICE****2011**

ITEM	MATERIAL(1)	LABOR(3)	TOTAL
Service	\$83.44	\$151.71	\$235.15
Primary	\$253.31	\$708.12	\$961.43
Secondary	\$253.31	\$590.11	\$843.42
Poles	\$563.78	\$991.04	\$1,554.82
Transformers	\$1,358.22	\$239.26	\$1,597.48
Sub-Total	\$2,512.06	\$2,680.24	\$5,192.30
Stores Handling(2)	\$209.51	\$0.00	\$209.51
SubTotal	\$2,721.57	\$2,680.24	\$5,401.81
Engineering(4)	\$733.27	\$722.14	\$1,455.41
TOTAL	\$3,454.84	\$3,402.38	\$6,857.22

1 - Includes Sales Tax.

2 - 8.34 % of All Material.

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

4 - 26.943% 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****2011**

ITEM	MATERIAL(1)	LABOR(3)	TOTAL
Service	\$0.00	\$0.00	\$0.00
Primary	\$1,361.75	\$1,995.36	\$3,357.11
Secondary	\$0.00	\$0.00	\$0.00
Transformers	\$2,145.02	\$190.44	\$2,335.46
Trenching	\$0.00	\$1,097.20	\$1,097.20
Sub-Total	\$3,506.77	\$3,283.00	\$6,789.77
Stores Handling(2)	\$292.46	\$0.00	\$292.46
SubTotal	\$3,799.23	\$3,283.00	\$7,082.23
Engineering(4)	\$1,023.63	\$884.54	\$1,908.17
TOTAL	\$4,822.86	\$4,167.54	\$8,990.40

1 - Includes Sales Tax.

2 - 8.34 % of All Material.

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

4 - 26.943% of All Material and Labor.

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

EXHIBIT XII

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

2011

ITEM	OVERHEAD	UNDERGROUND	DIFFERENTIAL
LABOR	\$5,136.94	\$5,947.13	\$810.19
MATERIAL	\$6,325.60	\$9,131.37	\$2,805.77
TOTAL	\$11,462.54	\$15,078.50	\$3,615.96

OVERHEAD MATERIAL AND LABOR COST PER TRANSFORMER BANK**TWO PHASE PRIMARY LATERAL POLE LINE****INCLUDING TRANSFORMER AND SERVICE****2011**

ITEM	MATERIAL(1)	LABOR(3)	TOTAL
Service	\$186.87	\$322.60	\$509.47
Primary	\$556.60	\$1,437.47	\$1,994.07
Secondary	\$278.38	\$598.96	\$877.34
Poles	\$861.16	\$1,209.09	\$2,070.25
Transformers	\$2,716.42	\$478.53	\$3,194.95
Sub-Total	\$4,599.43	\$4,046.65	\$8,646.08
Stores Handling(2)	\$383.59	\$0.00	\$383.59
SubTotal	\$4,983.02	\$4,046.65	\$9,029.67
Engineering(4)	\$1,342.58	\$1,090.29	\$2,432.87
TOTAL	\$6,325.60	\$5,136.94	\$11,462.54

1 - Includes Sales Tax.

2 - 8.34 % of All Material.

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

4 - 26.943% 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****2011**

ITEM	MATERIAL(1)	LABOR(3)	TOTAL
Service	\$0.00	\$0.00	\$0.00
Primary	\$2,536.03	\$3,282.22	\$5,818.25
Secondary	\$0.00	\$0.00	\$0.00
Transformers	\$4,103.51	\$305.46	\$4,408.97
Trenching	\$0.00	\$1,097.20	\$1,097.20
Sub-Total	\$6,639.54	\$4,684.88	\$11,324.42
Stores Handling(2)	\$553.74	\$0.00	\$553.74
SubTotal	\$7,193.28	\$4,684.88	\$11,878.16
Engineering(4)	\$1,938.09	\$1,262.25	\$3,200.34
TOTAL	\$9,131.37	\$5,947.13	\$15,078.50

1 - Includes Sales Tax.

2 - 8.34 % of All Material.

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

4 - 26.943% of All Material and Labor.

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

EXHIBIT XV

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

2011

ITEM	OVERHEAD	UNDERGROUND	DIFFERENTIAL
LABOR	\$6,814.12	\$5,634.14	(\$1,179.98)
MATERIAL	\$9,119.89	\$16,835.09	\$7,715.20
TOTAL	\$15,934.01	\$22,469.23	\$6,535.22

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****2011**

ITEM	OVERHEAD	UNDERGROUND	DIFFERENTIAL
LABOR	\$8,147.48	\$5,634.14	(\$2,513.34)
MATERIAL	\$14,351.00	\$19,476.97	\$5,125.97
TOTAL	\$22,498.48	\$25,111.11	\$2,612.63

EXHIBIT XVI (B)

OVERHEAD MATERIAL AND LABOR COST PER TRANSFORMER BANK

THREE PHASE PRIMARY LATERAL POLE LINE

INCLUDING TRANSFORMER AND SERVICE (150 KVA)

2011

ITEM	MATERIAL(1)	LABOR(3)	TOTAL
Service	\$588.34	\$627.93	\$1,216.27
Primary	\$865.22	\$2,220.35	\$3,085.57
Secondary	\$288.41	\$616.77	\$905.18
Poles	\$1,282.52	\$1,185.02	\$2,467.54
Transformers	\$3,606.71	\$717.79	\$4,324.50
Sub-Total	\$6,631.20	\$5,367.86	\$11,999.06
Stores Handling(2)	\$553.04	\$0.00	\$553.04
SubTotal	\$7,184.24	\$5,367.86	\$12,552.10
Engineering(4)	\$1,935.65	\$1,446.26	\$3,381.91
TOTAL	\$9,119.89	\$6,814.12	\$15,934.01

1 - Includes Sales Tax.

2 - 8.34 % of All Material.

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

4 - 26.943% 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****2011**

ITEM	MATERIAL(1)	LABOR(3)	TOTAL
Service	\$770.35	\$762.52	\$1,532.87
Primary	\$895.27	\$2,150.13	\$3,045.40
Secondary	\$298.42	\$597.27	\$895.69
Poles	\$2,318.51	\$2,190.51	\$4,509.02
Transformers	\$6,152.26	\$717.79	\$6,870.05
Sub-Total	\$10,434.81	\$6,418.22	\$16,853.03
Stores Handling(2)	\$870.26	\$0.00	\$870.26
SubTotal	\$11,305.07	\$6,418.22	\$17,723.29
Engineering(4)	\$3,045.93	\$1,729.26	\$4,775.19
TOTAL	\$14,351.00	\$8,147.48	\$22,498.48

1 - Includes Sales Tax.

2 - 8.34 % of All Material.

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

4 - 26.943% 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****2011**

ITEM	MATERIAL(1)	LABOR(3)	TOTAL
Service	\$0.00	\$0.00	\$0.00
Primary	\$4,060.17	\$3,139.32	\$7,199.49
Secondary	\$0.00	\$0.00	\$0.00
Transformers	\$8,180.86	\$201.80	\$8,382.66
Trenching	\$0.00	\$1,097.20	\$1,097.20
Sub-Total	\$12,241.03	\$4,438.32	\$16,679.35
Stores Handling(2)	\$1,020.90	\$0.00	\$1,020.90
SubTotal	\$13,261.93	\$4,438.32	\$17,700.25
Engineering(4)	\$3,573.16	\$1,195.82	\$4,768.98
TOTAL	\$16,835.09	\$5,634.14	\$22,469.23

1 - Includes Sales Tax.

2 - 8.34 % of All Material.

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

4 - 26.943% 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****2011**

ITEM	MATERIAL(1)	LABOR(3)	TOTAL
Service	\$0.00	\$0.00	\$0.00
Primary	\$4,060.17	\$3,139.32	\$7,199.49
Secondary	\$0.00	\$0.00	\$0.00
Transformers	\$10,101.80	\$201.80	\$10,303.60
Trenching	\$0.00	\$1,097.20	\$1,097.20
Sub-Total	\$14,161.97	\$4,438.32	\$18,600.29
Stores Handling(2)	\$1,181.11	\$0.00	\$1,181.11
SubTotal	\$15,343.08	\$4,438.32	\$19,781.40
Engineering(4)	\$4,133.89	\$1,195.82	\$5,329.71
TOTAL	\$19,476.97	\$5,634.14	\$25,111.11

1 - Includes Sales Tax.

2 - 8.34 % of All Material.

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

4 - 26.943% of All Material and Labor.

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

EXHIBIT XVIII (B)

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****2011**

ITEM	OVERHEAD	UNDERGROUND	DIFFERENTIAL
LABOR	\$3,402.38	\$3,260.05	(\$142.33)
MATERIAL	\$3,454.84	\$4,480.15	\$1,025.31
TOTAL	\$6,857.22	\$7,740.20	\$882.98

OVERHEAD VS. UNDERGROUND**SUMMARY SHEET****COST PER TRANSFORMER BANK -****SINGLE PHASE RADIAL PAD MOUNTED TRANSFORMER****FROM EXISTING UNDERGROUND TERMINATION POINT****INCLUDING PRIMARY LATERAL TRENCH WITH CABLE-IN-CONDUIT****2011**

ITEM	OVERHEAD	UNDERGROUND	DIFFERENTIAL
LABOR	\$3,402.38	\$2,363.36	(\$1,039.02)
MATERIAL	\$3,454.84	\$4,088.48	\$633.64
TOTAL	\$6,857.22	\$6,451.84	(\$405.38)

EXHIBIT XIX (A)

OVERHEAD MATERIAL AND LABOR COST PER TRANSFORMER BANK**SINGLE PHASE PRIMARY LATERAL POLE LINE****INCLUDING TRANSFORMER AND SERVICE****2011**

ITEM	MATERIAL(1)	LABOR(3)	TOTAL
Service	\$83.44	\$151.71	\$235.15
Primary	\$253.31	\$708.12	\$961.43
Secondary	\$253.31	\$590.11	\$843.42
Poles	\$563.78	\$991.04	\$1,554.82
Transformers	\$1,358.22	\$239.26	\$1,597.48
Sub-Total	\$2,512.06	\$2,680.24	\$5,192.30
Stores Handling(2)	\$209.51	\$0.00	\$209.51
SubTotal	\$2,721.57	\$2,680.24	\$5,401.81
Engineering(4)	\$733.27	\$722.14	\$1,455.41
TOTAL	\$3,454.84	\$3,402.38	\$6,857.22

1 - Includes Sales Tax.

2 - 8.34 % of All Material.

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

4 - 26.943% of All Material and Labor.

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

EXHIBIT XX

UNDERGROUND MATERIAL AND LABOR COST PER TRANSFORMER BANK
SINGLE PHASE LOOP PAD MOUNTED TRANSFORMER
FROM EXISTING UNDERGROUND TERMINATION POINT
INCLUDING PRIMARY LATERAL AND TRENCH WITH CABLE-IN-CONDUIT

2011

ITEM	MATERIAL(1)	LABOR(3)	TOTAL
Service	\$0.00	\$0.00	\$0.00
Primary	\$1,112.56	\$1,280.48	\$2,393.04
Secondary	\$0.00	\$0.00	\$0.00
Transformers	\$2,145.02	\$190.44	\$2,335.46
Trenching	\$0.00	\$1,097.20	\$1,097.20
Sub-Total	\$3,257.58	\$2,568.12	\$5,825.70
Stores Handling(2)	\$271.68	\$0.00	\$271.68
SubTotal	\$3,529.26	\$2,568.12	\$6,097.38
Engineering(4)	\$950.89	\$691.93	\$1,642.82
TOTAL	\$4,480.15	\$3,260.05	\$7,740.20

1 - Includes Sales Tax.

2 - 8.34 % of All Material.

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

4 - 26.943% 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

UNDERGROUND MATERIAL AND LABOR COST PER TRANSFORMER BANK**SINGLE PHASE RADIAL PAD MOUNTED TRANSFORMER****FROM EXISTING UNDERGROUND TERMINATION POINT****INCLUDING PRIMARY LATERAL AND TRENCH WITH CABLE-IN-CONDUIT****2011**

ITEM	MATERIAL(1)	LABOR(3)	TOTAL
Service	\$0.00	\$0.00	\$0.00
Primary	\$827.77	\$574.11	\$1,401.88
Secondary	\$0.00	\$0.00	\$0.00
Transformers	\$2,145.02	\$190.44	\$2,335.46
Trenching	\$0.00	\$1,097.20	\$1,097.20
Sub-Total	\$2,972.79	\$1,861.75	\$4,834.54
Stores Handling(2)	\$247.93	\$0.00	\$247.93
SubTotal	\$3,220.72	\$1,861.75	\$5,082.47
Engineering(4)	\$867.76	\$501.61	\$1,369.37
TOTAL	\$4,088.48	\$2,363.36	\$6,451.84

1 - Includes Sales Tax.

2 - 8.34 % of All Material.

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

4 - 26.943% of All Material and Labor.

Note: See Appendix B, page 2, IIIA, single phase (radial), for design criteria and assumptions. Riser length and riser size are not applicable.

EXHIBIT XXI (A)

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****2011**

ITEM	OVERHEAD	UNDERGROUND	DIFFERENTIAL
LABOR	\$5,136.94	\$4,753.90	(\$383.04)
MATERIAL	\$6,325.60	\$8,526.58	\$2,200.98
TOTAL	\$11,462.54	\$13,280.48	\$1,817.94

EXHIBIT XXII

OVERHEAD VS. UNDERGROUND**SUMMARY SHEET****COST PER TRANSFORMER BANK -****TWO PHASE RADIAL PAD MOUNTED TRANSFORMER****FROM EXISTING UNDERGROUND TERMINATION POINT****INCLUDING PRIMARY LATERAL TRENCH WITH CABLE-IN-CONDUIT****2011**

ITEM	OVERHEAD	UNDERGROUND	DIFFERENTIAL
LABOR	\$5,136.94	\$3,525.49	(\$1,611.45)
MATERIAL	\$6,325.60	\$7,510.02	\$1,184.42
TOTAL	\$11,462.54	\$11,035.51	(\$427.03)

EXHIBIT XXII (A)

OVERHEAD MATERIAL AND LABOR COST PER TRANSFORMER BANK**TWO PHASE PRIMARY LATERAL POLE LINE****INCLUDING TRANSFORMER AND SERVICE****2011**

ITEM	MATERIAL(1)	LABOR(3)	TOTAL
Service	\$186.87	\$322.60	\$509.47
Primary	\$556.60	\$1,437.47	\$1,994.07
Secondary	\$278.38	\$598.96	\$877.34
Poles	\$861.16	\$1,209.09	\$2,070.25
Transformers	\$2,716.42	\$478.53	\$3,194.95
Sub-Total	\$4,599.43	\$4,046.65	\$8,646.08
Stores Handling(2)	\$383.59	\$0.00	\$383.59
SubTotal	\$4,983.02	\$4,046.65	\$9,029.67
Engineering(4)	\$1,342.58	\$1,090.29	\$2,432.87
TOTAL	\$6,325.60	\$5,136.94	\$11,462.54

1 - Includes Sales Tax.

2 - 8.34 % of All Material.

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

4 - 26.943% 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****2011**

ITEM	MATERIAL(1)	LABOR(3)	TOTAL
Service	\$0.00	\$0.00	\$0.00
Primary	\$2,094.96	\$2,345.93	\$4,440.89
Secondary	\$0.00	\$0.00	\$0.00
Transformers	\$4,104.84	\$301.78	\$4,406.62
Trenching	\$0.00	\$1,097.20	\$1,097.20
Sub-Total	\$6,199.80	\$3,744.91	\$9,944.71
Stores Handling(2)	\$517.06	\$0.00	\$517.06
SubTotal	\$6,716.86	\$3,744.91	\$10,461.77
Engineering(4)	\$1,809.72	\$1,008.99	\$2,818.71
TOTAL	\$8,526.58	\$4,753.90	\$13,280.48

1 - Includes Sales Tax.

2 - 8.34 % of All Material.

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

4 - 26.943% 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

UNDERGROUND MATERIAL AND LABOR COST PER TRANSFORMER BANK
TWO PHASE RADIAL PAD MOUNTED TRANSFORMER
FROM EXISTING UNDERGROUND TERMINATION POINT
INCLUDING PRIMARY LATERAL TRENCH WITH CABLE-IN-CONDUIT

2011

ITEM	MATERIAL(1)	LABOR(3)	TOTAL
Service	\$0.00	\$0.00	\$0.00
Primary	\$1,348.39	\$1,354.98	\$2,703.37
Secondary	\$0.00	\$0.00	\$0.00
Transformers	\$4,112.25	\$325.04	\$4,437.29
Trenching	\$0.00	\$1,097.20	\$1,097.20
Sub-Total	\$5,460.64	\$2,777.22	\$8,237.86
Stores Handling(2)	\$455.42	\$0.00	\$455.42
SubTotal	\$5,916.06	\$2,777.22	\$8,693.28
Engineering(4)	\$1,593.96	\$748.27	\$2,342.23
TOTAL	\$7,510.02	\$3,525.49	\$11,035.51

1 - Includes Sales Tax.

2 - 8.34 % of All Material.

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

4 - 26.943% of All Material and Labor.

Note: Appendix B, page 2, IIIA, two phase (radial), for design criteria and assumptions. Riser length and riser size are not applicable.

EXHIBIT XXIV (A)

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****2011**

ITEM	OVERHEAD	UNDERGROUND	DIFFERENTIAL
LABOR	\$6,814.12	\$4,121.36	(\$2,692.76)
MATERIAL	\$9,119.89	\$16,101.07	\$6,981.18
TOTAL	\$15,934.01	\$20,222.43	\$4,288.42

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****2011**

ITEM	OVERHEAD	UNDERGROUND	DIFFERENTIAL
LABOR	\$8,147.48	\$4,121.36	(\$4,026.12)
MATERIAL	\$14,351.00	\$18,742.94	\$4,391.94
TOTAL	\$22,498.48	\$22,864.30	\$365.82

EXHIBIT XXV (B)

OVERHEAD VS. UNDERGROUND**SUMMARY SHEET****COST PER TRANSFORMER BANK -****THREE PHASE 150 KVA RADIAL PAD MOUNTED TRANSFORMER****FROM EXISTING UNDERGROUND TERMINATION POINT****INCLUDING PRIMARY LATERAL TRENCH WITH CABLE-IN-CONDUIT****2011**

ITEM	OVERHEAD	UNDERGROUND	DIFFERENTIAL
LABOR	\$6,814.12	\$2,654.72	(\$4,159.40)
MATERIAL	\$9,119.89	\$13,101.85	\$3,981.96
TOTAL	\$15,934.01	\$15,756.57	(\$177.44)

EXHIBIT XXV (C)

OVERHEAD VS. UNDERGROUND**SUMMARY SHEET****COST PER TRANSFORMER BANK -****THREE PHASE 300 KVA RADIAL PAD MOUNTED TRANSFORMER****FROM EXISTING UNDERGROUND TERMINATION POINT****INCLUDING PRIMARY LATERAL TRENCH WITH CABLE-IN-CONDUIT****2011**

ITEM	OVERHEAD	UNDERGROUND	DIFFERENTIAL
LABOR	\$8,147.48	\$2,651.84	(\$5,495.64)
MATERIAL	\$14,351.00	\$16,329.12	\$1,978.12
TOTAL	\$22,498.48	\$18,980.96	(\$3,517.52)

EXHIBIT XXV (D)

OVERHEAD MATERIAL AND LABOR COST PER TRANSFORMER BANK**THREE PHASE PRIMARY LATERAL POLE LINE****INCLUDING TRANSFORMER (150 TOTAL KVA) AND SERVICE****2011**

ITEM	MATERIAL(1)	LABOR(3)	TOTAL
Service	\$588.34	\$627.93	\$1,216.27
Primary	\$865.22	\$2,220.35	\$3,085.57
Secondary	\$288.41	\$616.77	\$905.18
Poles	\$1,282.52	\$1,185.02	\$2,467.54
Transformers	\$3,606.71	\$717.79	\$4,324.50
Sub-Total	\$6,631.20	\$5,367.86	\$11,999.06
Stores Handling(2)	\$553.04	\$0.00	\$553.04
SubTotal	\$7,184.24	\$5,367.86	\$12,552.10
Engineering(4)	\$1,935.65	\$1,446.26	\$3,381.91
TOTAL	\$9,119.89	\$6,814.12	\$15,934.01

1 - Includes Sales Tax.

2 - 8.34 % of All Material.

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

4 - 26.943% of All Material and Labor.

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

EXHIBIT XXVI (A)

OVERHEAD MATERIAL AND LABOR COST PER TRANSFORMER BANK**THREE PHASE PRIMARY LATERAL POLE LINE****INCLUDING TRANSFORMER (300 TOTAL KVA) AND SERVICE****2011**

ITEM	MATERIAL(1)	LABOR(3)	TOTAL
Service	\$770.35	\$762.52	\$1,532.87
Primary	\$895.27	\$2,150.13	\$3,045.40
Secondary	\$298.42	\$597.27	\$895.69
Poles	\$2,318.51	\$2,190.51	\$4,509.02
Transformers	\$6,152.26	\$717.79	\$6,870.05
Sub-Total	\$10,434.81	\$6,418.22	\$16,853.03
Stores Handling(2)	\$870.26	\$0.00	\$870.26
SubTotal	\$11,305.07	\$6,418.22	\$17,723.29
Engineering(4)	\$3,045.93	\$1,729.26	\$4,775.19
TOTAL	\$14,351.00	\$8,147.48	\$22,498.48

1 - Includes Sales Tax.

2 - 8.34 % of All Material.

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

4 - 26.943% of All Material and Labor.

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

EXHIBIT XXVI (B)

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****2011**

ITEM	MATERIAL(1)	LABOR(3)	TOTAL
Service	\$0.00	\$0.00	\$0.00
Primary	\$3,526.45	\$1,947.62	\$5,474.07
Secondary	\$0.00	\$0.00	\$0.00
Transformers	\$8,180.86	\$201.80	\$8,382.66
Trenching	\$0.00	\$1,097.20	\$1,097.20
Sub-Total	\$11,707.31	\$3,246.62	\$14,953.93
Stores Handling(2)	\$976.39	\$0.00	\$976.39
SubTotal	\$12,683.70	\$3,246.62	\$15,930.32
Engineering(4)	\$3,417.37	\$874.74	\$4,292.11
TOTAL	\$16,101.07	\$4,121.36	\$20,222.43

1 - Includes Sales Tax.

2 - 8.34 % of All Material.

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

4 - 26.943% 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****2011**

ITEM	MATERIAL(1)	LABOR(3)	TOTAL
Service	\$0.00	\$0.00	\$0.00
Primary	\$3,526.45	\$1,947.62	\$5,474.07
Secondary	\$0.00	\$0.00	\$0.00
Transformers	\$10,101.80	\$201.80	\$10,303.60
Trenching	\$0.00	\$1,097.20	\$1,097.20
Sub-Total	\$13,628.25	\$3,246.62	\$16,874.87
Stores Handling(2)	\$1,136.60	\$0.00	\$1,136.60
SubTotal	\$14,764.85	\$3,246.62	\$18,011.47
Engineering(4)	\$3,978.09	\$874.74	\$4,852.83
TOTAL	\$18,742.94	\$4,121.36	\$22,864.30

1 - Includes Sales Tax.

2 - 8.34 % of All Material.

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

4 - 26.943% 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)

UNDERGROUND MATERIAL AND LABOR COST PER TRANSFORMER BANK**THREE PHASE RADIAL PAD MOUNTED TRANSFORMER (150 KVA)****FROM EXISTING UNDERGROUND TERMINATION POINT****INCLUDING PRIMARY LATERAL TRENCH WITH CABLE-IN-CONDUIT****2011**

ITEM	MATERIAL(1)	LABOR(3)	TOTAL
Service	\$0.00	\$0.00	\$0.00
Primary	\$2,184.61	\$792.27	\$2,976.88
Secondary	\$0.00	\$0.00	\$0.00
Transformers	\$7,341.93	\$201.80	\$7,543.73
Trenching	\$0.00	\$1,097.20	\$1,097.20
Sub-Total	\$9,526.54	\$2,091.27	\$11,617.81
Stores Handling(2)	\$794.51	\$0.00	\$794.51
SubTotal	\$10,321.05	\$2,091.27	\$12,412.32
Engineering(4)	\$2,780.80	\$563.45	\$3,344.25
TOTAL	\$13,101.85	\$2,654.72	\$15,756.57

1 - Includes Sales Tax.

2 - 8.34 % of All Material.

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

4 - 26.943% of All Material and Labor.

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

EXHIBIT XXVII (C)

UNDERGROUND MATERIAL AND LABOR COST PER TRANSFORMER BANK**THREE PHASE RADIAL PAD MOUNTED TRANSFORMER (300 KVA)****FROM EXISTING UNDERGROUND TERMINATION POINT****INCLUDING PRIMARY LATERAL TRENCH WITH CABLE-IN-CONDUIT****2011**

ITEM	MATERIAL(1)	LABOR(3)	TOTAL
Service	\$0.00	\$0.00	\$0.00
Primary	\$2,151.37	\$790.00	\$2,941.37
Secondary	\$0.00	\$0.00	\$0.00
Transformers	\$9,721.76	\$201.80	\$9,923.56
Trenching	\$0.00	\$1,097.20	\$1,097.20
Sub-Total	\$11,873.13	\$2,089.00	\$13,962.13
Stores Handling(2)	\$990.22	\$0.00	\$990.22
SubTotal	\$12,863.35	\$2,089.00	\$14,952.35
Engineering(4)	\$3,465.77	\$562.84	\$4,028.61
TOTAL	\$16,329.12	\$2,651.84	\$18,980.96

1 - Includes Sales Tax.

2 - 8.34 % of All Material.

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

4 - 26.943% of All Material and Labor.

Note: See Appendix B, page 2, IIIA, three phase (300kva-radial) for design criteria and assumptions. Riser length and riser size are not applicable.

EXHIBIT XXVII (D)

OVERHEAD VS. UNDERGROUND**SUMMARY SHEET****COST PER RISER -****SMALL SINGLE PHASE RISER****2011**

ITEM	OVERHEAD	UNDERGROUND	DIFFERENTIAL
LABOR	\$192.59	\$637.16	\$444.57
MATERIAL	\$83.85	\$294.39	\$210.54
TOTAL	\$276.44	\$931.55	\$655.11

OVERHEAD MATERIAL AND LABOR COST PER SERVICE**SINGLE PHASE SMALL SERVICE****2011**

ITEM	MATERIAL(1)	LABOR(3)	TOTAL
Service	\$60.97	\$151.71	\$212.68
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	\$60.97	\$151.71	\$212.68
Stores Handling(2)	\$5.08	\$0.00	\$5.08
SubTotal	\$66.05	\$151.71	\$217.76
Engineering(4)	\$17.80	\$40.88	\$58.68
TOTAL	\$83.85	\$192.59	\$276.44

1 - Includes Sales Tax.

2 - 8.34 % of All Material.

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

4 - 26.943% of All Material and Labor.

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

UNDERGROUND MATERIAL AND LABOR COST PER RISER**SMALL SINGLE PHASE RISER****2011**

ITEM	MATERIAL(1)	LABOR(3)	TOTAL
Service	\$0.00	\$0.00	\$0.00
Primary	\$0.00	\$0.00	\$0.00
Secondary	\$214.06	\$501.93	\$715.99
Transformers	\$0.00	\$0.00	\$0.00
Trenching	\$0.00	\$0.00	\$0.00
Sub-Total	\$214.06	\$501.93	\$715.99
Stores Handling(2)	\$17.85	\$0.00	\$17.85
SubTotal	\$231.91	\$501.93	\$733.84
Engineering(4)	\$62.48	\$135.23	\$197.71
TOTAL	\$294.39	\$637.16	\$931.55

1 - Includes Sales Tax.

2 - 8.34 % of All Material.

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

4 - 26.943% 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****2011**

ITEM	OVERHEAD	UNDERGROUND	DIFFERENTIAL
LABOR	\$409.52	\$921.12	\$511.60
MATERIAL	\$414.91	\$1,049.34	\$634.43
TOTAL	\$824.43	\$1,970.46	\$1,146.03

EXHIBIT XXXI

OVERHEAD MATERIAL AND LABOR COST PER SERVICE**SINGLE PHASE LARGE SERVICE****2011**

ITEM	MATERIAL(1)	LABOR(3)	TOTAL
Service	\$301.69	\$322.60	\$624.29
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	\$301.69	\$322.60	\$624.29
Stores Handling(2)	\$25.16	\$0.00	\$25.16
SubTotal	\$326.85	\$322.60	\$649.45
Engineering(4)	\$88.06	\$86.92	\$174.98
TOTAL	\$414.91	\$409.52	\$824.43

1 - Includes Sales Tax.

2 - 8.34 % of All Material.

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

4 - 26.943% of All Material and Labor.

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

UNDERGROUND MATERIAL AND LABOR COST PER RISER**LARGE SINGLE PHASE RISER****2011**

ITEM	MATERIAL(1)	LABOR(3)	TOTAL
Service	\$0.00	\$0.00	\$0.00
Primary	\$0.00	\$0.00	\$0.00
Secondary	\$762.99	\$725.62	\$1,488.61
Transformers	\$0.00	\$0.00	\$0.00
Trenching	\$0.00	\$0.00	\$0.00
Sub-Total	\$762.99	\$725.62	\$1,488.61
Stores Handling(2)	\$63.63	\$0.00	\$63.63
SubTotal	\$826.62	\$725.62	\$1,552.24
Engineering(4)	\$222.72	\$195.50	\$418.22
TOTAL	\$1,049.34	\$921.12	\$1,970.46

1 - Includes Sales Tax.

2 - 8.34 % of All Material.

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

4 - 26.943% of All Material and Labor.

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

EXHIBIT XXXIII

OVERHEAD VS. UNDERGROUND**SUMMARY SHEET****COST PER RISER -****SMALL THREE PHASE RISER****2011**

ITEM	OVERHEAD	UNDERGROUND	DIFFERENTIAL
LABOR	\$242.12	\$759.78	\$517.66
MATERIAL	\$107.37	\$459.03	\$351.66
TOTAL	\$349.49	\$1,218.81	\$869.32

EXHIBIT XXXIV

OVERHEAD MATERIAL AND LABOR COST PER SERVICE**THREE PHASE SMALL SERVICE****2011**

ITEM	MATERIAL(1)	LABOR(3)	TOTAL
Service	\$78.07	\$190.73	\$268.80
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	\$78.07	\$190.73	\$268.80
Stores Handling(2)	\$6.51	\$0.00	\$6.51
SubTotal	\$84.58	\$190.73	\$275.31
Engineering(4)	\$22.79	\$51.39	\$74.18
TOTAL	\$107.37	\$242.12	\$349.49

1 - Includes Sales Tax.

2 - 8.34 % of All Material.

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

4 - 26.943% of All Material and Labor.

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

UNDERGROUND MATERIAL AND LABOR COST PER RISER**SMALL THREE PHASE RISER****2011**

ITEM	MATERIAL(1)	LABOR(3)	TOTAL
Service	\$0.00	\$0.00	\$0.00
Primary	\$0.00	\$0.00	\$0.00
Secondary	\$333.76	\$598.52	\$932.28
Transformers	\$0.00	\$0.00	\$0.00
Trenching	\$0.00	\$0.00	\$0.00
Sub-Total	\$333.76	\$598.52	\$932.28
Stores Handling(2)	\$27.84	\$0.00	\$27.84
SubTotal	\$361.60	\$598.52	\$960.12
Engineering(4)	\$97.43	\$161.26	\$258.69
TOTAL	\$459.03	\$759.78	\$1,218.81

1 - Includes Sales Tax.

2 - 8.34 % of All Material.

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

4 - 26.943% 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****2011**

ITEM	OVERHEAD	UNDERGROUND	DIFFERENTIAL
LABOR	\$409.52	\$1,159.27	\$749.75
MATERIAL	\$414.91	\$1,328.12	\$913.21
TOTAL	\$824.43	\$2,487.39	\$1,662.96

EXHIBIT XXXVII

OVERHEAD MATERIAL AND LABOR COST PER SERVICE**THREE PHASE LARGE SERVICE****2011**

ITEM	MATERIAL(1)	LABOR(3)	TOTAL
Service	\$301.69	\$322.60	\$624.29
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	\$301.69	\$322.60	\$624.29
Stores Handling(2)	\$25.16	\$0.00	\$25.16
SubTotal	\$326.85	\$322.60	\$649.45
Engineering(4)	\$88.06	\$86.92	\$174.98
TOTAL	\$414.91	\$409.52	\$824.43

1 - Includes Sales Tax.

2 - 8.34 % of All Material.

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

4 - 26.943% of All Material and Labor.

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

UNDERGROUND MATERIAL AND LABOR COST PER RISER**LARGE THREE PHASE RISER****2011**

ITEM	MATERIAL(1)	LABOR(3)	TOTAL
Service	\$0.00	\$0.00	\$0.00
Primary	\$0.00	\$0.00	\$0.00
Secondary	\$965.69	\$913.22	\$1,878.91
Transformers	\$0.00	\$0.00	\$0.00
Trenching	\$0.00	\$0.00	\$0.00
Sub-Total	\$965.69	\$913.22	\$1,878.91
Stores Handling(2)	\$80.54	\$0.00	\$80.54
SubTotal	\$1,046.23	\$913.22	\$1,959.45
Engineering(4)	\$281.89	\$246.05	\$527.94
TOTAL	\$1,328.12	\$1,159.27	\$2,487.39

1 - Includes Sales Tax.

2 - 8.34 % of All Material.

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

4 - 26.943% of All Material and Labor.

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

EXHIBIT XXXIX

UNDERGROUND MATERIAL AND LABOR COST PER RISER**SMALL HANDHOLE****2011**

ITEM	MATERIAL(1)	LABOR(3)	TOTAL
Service	\$0.00	\$0.00	\$0.00
Primary	\$0.00	\$0.00	\$0.00
Secondary	\$98.51	\$64.96	\$163.47
Transformers	\$0.00	\$0.00	\$0.00
Trenching	\$0.00	\$0.00	\$0.00
Sub-Total	\$98.51	\$64.96	\$163.47
Stores Handling(2)	\$8.22	\$0.00	\$8.22
SubTotal	\$106.73	\$64.96	\$171.69
Engineering(4)	\$28.76	\$17.50	\$46.26
TOTAL	\$135.49	\$82.46	\$217.95

1 - Includes Sales Tax.

2 - 8.34 % of All Material.

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

4 - 26.943% of All Material and Labor.

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

EXHIBIT XL

UNDERGROUND MATERIAL AND LABOR COST PER RISER**INTERMEDIATE HANDHOLE****2011**

ITEM	MATERIAL(1)	LABOR(3)	TOTAL
Service	\$0.00	\$0.00	\$0.00
Primary	\$0.00	\$0.00	\$0.00
Secondary	\$126.09	\$64.96	\$191.05
Transformers	\$0.00	\$0.00	\$0.00
Trenching	\$0.00	\$0.00	\$0.00
Sub-Total	\$126.09	\$64.96	\$191.05
Stores Handling(2)	\$10.52	\$0.00	\$10.52
SubTotal	\$136.61	\$64.96	\$201.57
Engineering(4)	\$36.81	\$17.50	\$54.31
TOTAL	\$173.42	\$82.46	\$255.88

1 - Includes Sales Tax.

2 - 8.34 % of All Material.

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

4 - 26.943% of All Material and Labor.

Note: See Appendix B, page 3, IIC, intermediate handhole for design criteria and assumptions

EXHIBIT XLI (A)

UNDERGROUND MATERIAL AND LABOR COST PER RISER**LARGE HANDHOLE****2011**

ITEM	MATERIAL(1)	LABOR(3)	TOTAL
Service	\$0.00	\$0.00	\$0.00
Primary	\$0.00	\$0.00	\$0.00
Secondary	\$416.97	\$245.29	\$662.26
Transformers	\$0.00	\$0.00	\$0.00
Trenching	\$0.00	\$0.00	\$0.00
Sub-Total	\$416.97	\$245.29	\$662.26
Stores Handling(2)	\$34.78	\$0.00	\$34.78
SubTotal	\$451.75	\$245.29	\$697.04
Engineering(4)	\$121.72	\$66.09	\$187.81
TOTAL	\$573.47	\$311.38	\$884.85

1 - Includes Sales Tax.

2 - 8.34 % of All Material.

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

4 - 26.943% of All Material and Labor.

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

EXHIBIT XLI (B)

UNDERGROUND MATERIAL AND LABOR COST PER RISER**PADMOUNTED SECONDARY JUNCTION BOX****2011**

ITEM	MATERIAL(1)	LABOR(3)	TOTAL
Service	\$0.00	\$0.00	\$0.00
Primary	\$0.00	\$0.00	\$0.00
Secondary	\$1,800.49	\$422.62	\$2,223.11
Transformers	\$0.00	\$0.00	\$0.00
Trenching	\$0.00	\$0.00	\$0.00
Sub-Total	\$1,800.49	\$422.62	\$2,223.11
Stores Handling(2)	\$150.16	\$0.00	\$150.16
SubTotal	\$1,950.65	\$422.62	\$2,373.27
Engineering(4)	\$525.56	\$113.87	\$639.43
TOTAL	\$2,476.21	\$536.49	\$3,012.70

1 - Includes Sales Tax.

2 - 8.34 % of All Material.

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

4 - 26.943% of All Material and Labor.

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

EXHIBIT XLII (A)

UNDERGROUND MATERIAL AND LABOR COST PER CABINET**PADMOUNTED SECONDARY JUNCTION CABINET****2011**

ITEM	MATERIAL(1)	LABOR(3)	TOTAL
Service	\$0.00	\$0.00	\$0.00
Primary	\$0.00	\$0.00	\$0.00
Secondary	\$5,339.33	\$388.55	\$5,727.88
Transformers	\$0.00	\$0.00	\$0.00
Trenching	\$0.00	\$0.00	\$0.00
Sub-Total	\$5,339.33	\$388.55	\$5,727.88
Stores Handling(2)	\$445.30	\$0.00	\$445.30
SubTotal	\$5,784.63	\$388.55	\$6,173.18
Engineering(4)	\$1,558.55	\$104.69	\$1,663.24
TOTAL	\$7,343.18	\$493.24	\$7,836.42

1 - Includes Sales Tax.

2 - 8.34 % of All Material.

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

4 - 26.943% 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

2011

ITEM	MATERIAL(1)	LABOR(2)	TOTAL
350 MCM Al Wire (per set) \$	1,054.40	\$0.00	\$1,054.40
500 MCM Cu Wire (per set) \$	1,936.60	\$0.00	\$1,936.60
750 MCM Al Wire (per set) \$	1,153.00	\$0.00	\$1,153.00
750 MCM Cu Wire (per set) \$	2,073.80	\$0.00	\$2,073.80
 Pull Setup (one per cab)	 \$0.00	 \$ 171.30	 \$171.30
Pulling Cable (per set)	\$0.00	\$ 73.64	\$73.64
Tap Wires in Transformer and Cabinet (per set)	\$0.00	\$ 166.56	\$166.56
 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	 \$1,579.10		
 Number of Sets			
1 Set	15%		
2 Sets	30%		
3 Sets	30%		
4 Sets	25%		
 Weighted Pulling Cost	 \$0.00	 \$366.45	
Weighted Wire Subtotal	\$4,184.62	\$441.38	
 Total Cost of Secondary	 \$4,992.45		

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: **\$83.28**

1 - Includes Sales Tax, 8.34 % Stores Loading of All Material, and 26.943% Engineering Overhead of all Material.

2 - Includes Payroll, Taxes, Insurance, P&W, & Transportation, and 26.943% 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****2011**

ITEM	MATERIAL(1)	LABOR(3)	TOTAL
Service	\$0.00	\$0.00	\$0.00
Primary	\$497.46	\$630.28	\$1,127.74
Secondary	\$0.00	\$0.00	\$0.00
Transformers	\$0.00	\$0.00	\$0.00
Trenching	\$0.00	\$0.00	\$0.00
Sub-Total	\$497.46	\$630.28	\$1,127.74
Stores Handling(2)	\$41.49	\$0.00	\$41.49
SubTotal	\$538.95	\$630.28	\$1,169.23
Engineering(4)	\$145.21	\$169.82	\$315.03
TOTAL	\$684.16	\$800.10	\$1,484.26

1 - Includes Sales Tax.

2 - 8.34 % of All Material.

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

4 - 26.943% 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

UNDERGROUND MATERIAL AND LABOR COST PER HANDHOLE**TWO PHASE PRIMARY 48" SPLICE BOX****WITH SPLICES AND PULL LABOR****2011**

ITEM	MATERIAL(1)	LABOR(3)	TOTAL
Service	\$0.00	\$0.00	\$0.00
Primary	\$578.48	\$996.36	\$1,574.84
Secondary	\$0.00	\$0.00	\$0.00
Transformers	\$0.00	\$0.00	\$0.00
Trenching	\$0.00	\$0.00	\$0.00
Sub-Total	\$578.48	\$996.36	\$1,574.84
Stores Handling(2)	\$48.25	\$0.00	\$48.25
SubTotal	\$626.73	\$996.36	\$1,623.09
Engineering(4)	\$168.86	\$268.45	\$437.31
TOTAL	\$795.59	\$1,264.81	\$2,060.40

1 - Includes Sales Tax.

2 - 8.34 % of All Material.

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

4 - 26.943% of All Material and Labor.

Note: See Appendix B, page 3, IID, two phase primary 48" splice box for design criteria and assumptions

EXHIBIT XLIV

UNDERGROUND MATERIAL AND LABOR COST PER HANDHOLE**THREE PHASE PRIMARY 48" SPLICE BOX****WITH SPLICES AND PULL LABOR****2011**

ITEM	MATERIAL(1)	LABOR(3)	TOTAL
Service	\$0.00	\$0.00	\$0.00
Primary	\$663.49	\$996.53	\$1,660.02
Secondary	\$0.00	\$0.00	\$0.00
Transformers	\$0.00	\$0.00	\$0.00
Trenching	\$0.00	\$0.00	\$0.00
Sub-Total	\$663.49	\$996.53	\$1,660.02
Stores Handling(2)	\$55.34	\$0.00	\$55.34
SubTotal	\$718.83	\$996.53	\$1,715.36
Engineering(4)	\$193.67	\$268.50	\$462.17
TOTAL	\$912.50	\$1,265.03	\$2,177.53

1 - Includes Sales Tax.

2 - 8.34 % of All Material.

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

4 - 26.943% 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****2011**

ITEM	OVERHEAD	UNDERGROUND	DIFFERENTIAL
LABOR	\$4,765.35	\$6,053.18	\$1,287.83
MATERIAL	\$2,703.14	\$2,800.63	\$97.49
TOTAL	\$7,468.49	\$8,853.81	\$1,385.32
PER FOOT TOTAL	\$7.47	\$8.85	\$1.38

EXHIBIT XLVI

OVERHEAD MATERIAL AND LABOR COST PER FOOT**SINGLE PHASE PRIMARY LATERAL POLE LINE****2011**

ITEM	MATERIAL(1)	LABOR(3)	TOTAL
Service	\$0.00	\$0.00	\$0.00
Primary	\$379.82	\$1,170.47	\$1,550.29
Secondary	\$379.82	\$1,170.47	\$1,550.29
Poles	\$1,205.85	\$1,412.99	\$2,618.84
Transformers	\$0.00	\$0.00	\$0.00
Sub-Total	\$1,965.49	\$3,753.93	\$5,719.42
Stores Handling(2)	\$163.92	\$0.00	\$163.92
SubTotal	\$2,129.41	\$3,753.93	\$5,883.34
Engineering(4)	\$573.73	\$1,011.42	\$1,585.15
TOTAL	\$2,703.14	\$4,765.35	\$7,468.49

1 - Includes Sales Tax.

2 - 8.34 % of All Material.

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

4 - 26.943% 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****2011**

ITEM	MATERIAL(1)	LABOR(3)	TOTAL
Service	\$0.00	\$0.00	\$0.00
Primary	\$2,036.38	\$1,111.08	\$3,147.46
Secondary	\$0.00	\$0.00	\$0.00
Transformers	\$0.00	\$0.00	\$0.00
Trenching	\$0.00	\$3,657.34	\$3,657.34
Sub-Total	\$2,036.38	\$4,768.42	\$6,804.80
Stores Handling(2)	\$169.83	\$0.00	\$169.83
SubTotal	\$2,206.21	\$4,768.42	\$6,974.63
Engineering(4)	\$594.42	\$1,284.76	\$1,879.18
TOTAL	\$2,800.63	\$6,053.18	\$8,853.81
PER FOOT TOTAL	\$2.80	\$6.05	\$8.85

1 - Includes Sales Tax.

2 - 8.34 % of All Material.

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

4 - 26.943% of All Material and Labor.

Note: See Appendix B, page 3, III E, 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
2011

ITEM	OVERHEAD	UNDERGROUND	DIFFERENTIAL
LABOR	\$6,087.34	\$7,429.99	\$1,342.65
MATERIAL	\$3,325.20	\$5,601.19	\$2,275.99
TOTAL	\$9,412.54	\$13,031.18	\$3,618.64
PER FOOT TOTAL	\$9.41	\$13.03	\$3.62

OVERHEAD MATERIAL AND LABOR COST PER FOOT**TWO PHASE PRIMARY LATERAL POLE LINE****2011**

ITEM	MATERIAL(1)	LABOR(3)	TOTAL
Service	\$0.00	\$0.00	\$0.00
Primary	\$769.78	\$2,254.89	\$3,024.67
Secondary	\$384.89	\$1,127.45	\$1,512.34
Poles	\$1,263.13	\$1,412.99	\$2,676.12
Transformers	\$0.00	\$0.00	\$0.00
Sub-Total	\$2,417.80	\$4,795.33	\$7,213.13
Stores Handling(2)	\$201.64	\$0.00	\$201.64
SubTotal	\$2,619.44	\$4,795.33	\$7,414.77
Engineering(4)	\$705.76	\$1,292.01	\$1,997.77
TOTAL	\$3,325.20	\$6,087.34	\$9,412.54

1 - Includes Sales Tax.

2 - 8.34 % of All Material.

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

4 - 26.943% 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****2011**

ITEM	MATERIAL(1)	LABOR(3)	TOTAL
Service	\$0.00	\$0.00	\$0.00
Primary	\$4,072.71	\$2,195.67	\$6,268.38
Secondary	\$0.00	\$0.00	\$0.00
Transformers	\$0.00	\$0.00	\$0.00
Trenching	\$0.00	\$3,657.34	\$3,657.34
Sub-Total	\$4,072.71	\$5,853.01	\$9,925.72
Stores Handling(2)	\$339.66	\$0.00	\$339.66
SubTotal	\$4,412.37	\$5,853.01	\$10,265.38
Engineering(4)	\$1,188.82	\$1,576.98	\$2,765.80
TOTAL	\$5,601.19	\$7,429.99	\$13,031.18
PER FOOT TOTAL	\$5.60	\$7.43	\$13.03

1 - Includes Sales Tax.

2 - 8.34 % of All Material.

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

4 - 26.943% of All Material and Labor.

Note: See Appendix B, page 3, III E, 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****2011**

ITEM	OVERHEAD	UNDERGROUND	DIFFERENTIAL
LABOR	\$7,409.16	\$6,406.98	(\$1,002.18)
MATERIAL	\$4,290.66	\$9,661.83	\$5,371.17
TOTAL	\$11,699.82	\$16,068.81	\$4,368.99
PER FOOT TOTAL	\$11.70	\$16.07	\$4.37

OVERHEAD MATERIAL AND LABOR COST PER FOOT**THREE PHASE PRIMARY LATERAL POLE LINE****2011**

ITEM	MATERIAL(1)	LABOR(3)	TOTAL
Service	\$0.00	\$0.00	\$0.00
Primary	\$1,226.67	\$3,317.71	\$4,544.38
Secondary	\$408.88	\$1,105.90	\$1,514.78
Poles	\$1,484.25	\$1,412.99	\$2,897.24
Transformers	\$0.00	\$0.00	\$0.00
Sub-Total	\$3,119.80	\$5,836.60	\$8,956.40
Stores Handling(2)	\$260.19	\$0.00	\$260.19
SubTotal	\$3,379.99	\$5,836.60	\$9,216.59
Engineering(4)	\$910.67	\$1,572.56	\$2,483.23
TOTAL	\$4,290.66	\$7,409.16	\$11,699.82

1 - Includes Sales Tax.

2 - 8.34 % of All Material.

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

4 - 26.943% 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****2011**

ITEM	MATERIAL(1)	LABOR(3)	TOTAL
Service	\$0.00	\$0.00	\$0.00
Primary	\$7,025.25	\$1,389.79	\$8,415.04
Secondary	\$0.00	\$0.00	\$0.00
Transformers	\$0.00	\$0.00	\$0.00
Trenching	\$0.00	\$3,657.34	\$3,657.34
Sub-Total	\$7,025.25	\$5,047.13	\$12,072.38
Stores Handling(2)	\$585.91	\$0.00	\$585.91
SubTotal	\$7,611.16	\$5,047.13	\$12,658.29
Engineering(4)	\$2,050.67	\$1,359.85	\$3,410.52
TOTAL	\$9,661.83	\$6,406.98	\$16,068.81
PER FOOT TOTAL	\$9.66	\$6.41	\$16.07

1 - Includes Sales Tax.

2 - 8.34 % of All Material.

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

4 - 26.943% 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****2011**

ITEM	MATERIAL(1)	LABOR(3)	TOTAL
Service	\$0.00	\$0.00	\$0.00
Primary	\$2,036.38	\$1,111.08	\$3,147.46
Secondary	\$0.00	\$0.00	\$0.00
Transformers	\$0.00	\$0.00	\$0.00
Trenching	\$0.00	\$3,657.34	\$3,657.34
Sub-Total	\$2,036.38	\$4,768.42	\$6,804.80
Stores Handling(2)	\$169.83	\$0.00	\$169.83
SubTotal	\$2,206.21	\$4,768.42	\$6,974.63
Engineering(4)	\$594.42	\$1,284.76	\$1,879.18
TOTAL	\$2,800.63	\$6,053.18	\$8,853.81
PER FOOT TOTAL	\$2.80	\$6.05	\$8.85

1 - Includes Sales Tax.

2 - 8.34 % of All Material.

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

4 - 26.943% of All Material and Labor.

Note: See Appendix B, page 3, III F, 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****2011**

ITEM	MATERIAL(1)	LABOR(3)	TOTAL
Service	\$0.00	\$0.00	\$0.00
Primary	\$4,072.71	\$2,195.67	\$6,268.38
Secondary	\$0.00	\$0.00	\$0.00
Transformers	\$0.00	\$0.00	\$0.00
Trenching	\$0.00	\$3,657.34	\$3,657.34
Sub-Total	\$4,072.71	\$5,853.01	\$9,925.72
Stores Handling(2)	\$339.66	\$0.00	\$339.66
SubTotal	\$4,412.37	\$5,853.01	\$10,265.38
Engineering(4)	\$1,188.82	\$1,576.98	\$2,765.80
TOTAL	\$5,601.19	\$7,429.99	\$13,031.18
PER FOOT TOTAL	\$5.60	\$7.43	\$13.03

1 - Includes Sales Tax.

2 - 8.34 % of All Material.

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

4 - 26.943% 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****2011**

ITEM	MATERIAL(1)	LABOR(3)	TOTAL
Service	\$0.00	\$0.00	\$0.00
Primary	\$7,025.25	\$1,389.79	\$8,415.04
Secondary	\$0.00	\$0.00	\$0.00
Transformers	\$0.00	\$0.00	\$0.00
Trenching	\$0.00	\$3,657.34	\$3,657.34
Sub-Total	\$7,025.25	\$5,047.13	\$12,072.38
Stores Handling(2)	\$585.91	\$0.00	\$585.91
SubTotal	\$7,611.16	\$5,047.13	\$12,658.29
Engineering(4)	\$2,050.67	\$1,359.85	\$3,410.52
TOTAL	\$9,661.83	\$6,406.98	\$16,068.81
PER FOOT TOTAL	\$9.66	\$6.41	\$16.07

1 - Includes Sales Tax.

2 - 8.34 % of All Material.

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

4 - 26.943% of All Material and Labor.

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

EXHIBIT LVII

2011 UCD TARIFF

AVERAGE UCD UNDERGROUND FEEDER COST

<u>Underground</u>	<u>Overhead</u>	<u>Difference</u>	
\$/Ft..... \$36.47	\$/Ft..... \$20.93	\$/Ft.....	\$15.54
	Round To: \$/Ft.....		\$15.54

13 kV UG Switch Cabinet (9/3 cabinet w/ all hardware & cable) =	\$22,829.89
13 kV Salt Spray UG Switch Cabinet (9/3 cabinet w/ all hardware & cable) = ...	\$29,018.96
23 kV UG Switch Cabinet (9/3 cabinet w/ all hardware & cable) =	\$28,665.66
23 kV Salt Spray UG Switch Cabinet (9/3 cabinet w/ all hardware & cable) = ...	\$35,979.77
13 kV UG Switch Cabinet (6/6 cabinet w/ all hardware & cable) =	\$22,296.44
13 kV Salt Spray UG Switch Cabinet (6/6 cabinet w/ all hardware & cable) = ...	\$27,873.12
23 kV UG Switch Cabinet (6/6 cabinet w/ all hardware & cable) =	\$24,466.29
23 kV Salt Spray UG Switch Cabinet (6/6 cabinet w/ all hardware & cable) = ...	\$34,414.70

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

5	13 kV 9/3 cabinets	
0	13 kV SS 9/3 cabinets	
5	23 kV 9/3 cabinets	
2	23 kV SS 9/3 cabinets	
16	13 kV 6/6 cabinets	
3	13 kV SS 6/6 cabinets	
16	23 kV 6/6 cabinets	
3	23 kV SS 6/6 cabinets	
50		
	Weighted Average:	\$25,290.09
		\$/Switch Cabinet
		\$25,290.09

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

2011 UCD TARIFF

FEEDER COST

Feeder Length =	25,428
UG Feeder Cost* (excluding UG switches) =	\$1,003,724.21
26 UG Lateral Risers not required if UG Feeder is used	
Cost of each Lateral Riser =	\$2,937.27
26 Lateral Risers X \$2,937.27 =	(\$76,369.02)
Net UG Feeder Cost =	\$927,355.19
UG Feeder per foot cost =	<u>\$36.47</u>
OH Feeder Cost (excluding OH switches & hardware) =	\$532,204.19
OH Feeder per foot cost =	\$20.93
Feeder Differential Cost (per foot) =	\$15.54
13 kV UG Switch Cabinet (9/3 cabinet w/ all hardware & cable) =	\$28,220.52
13 kV Salt Spray UG Switch Cabinet (9/3 cabinet w/ all hardware & cable) = ...	\$35,255.84
23 kV UG Switch Cabinet (9/3 cabinet w/ all hardware & cable) =	\$34,172.55
23 kV Salt Spray UG Switch Cabinet (9/3 cabinet w/ all hardware & cable) = ...	\$42,370.28
13 kV UG Switch Cabinet (6/6 cabinet w/ all hardware & cable) =	\$27,687.07
13 kV Salt Spray UG Switch Cabinet (6/6 cabinet w/ all hardware & cable) = ...	\$34,110.00
23 kV UG Switch Cabinet (6/6 cabinet w/ all hardware & cable) =	\$29,973.18
23 kV Salt Spray UG Switch Cabinet (6/6 cabinet w/ all hardware & cable) = ...	\$40,805.21
13 kV OH Switch Cabinet (including switch, pole, and all Hardware) =	\$5,390.63
13 kV OH Salt Spray Switch Cabinet (including switch, pole, and all Hardware) = ...	\$6,236.88
23 kV OH Switch Cabinet (including switch, pole, and all Hardware) =	\$5,506.89
23 kV OH Salt Spray Switch Cabinet (including switch, pole, and all Hardware) = ...	\$6,390.51
13 kV UG Switch Cabinet - 9/3 Cabinet Differential =	<u>\$22,829.89</u>
13 kV Salt Spray UG Switch Cabinet - 9/3 Cabinet Differential =	\$29,018.96
23 kV UG Switch Cabinet - 9/3 Cabinet Differential =	\$28,665.66
23 kV Salt Spray UG Switch Cabinet - 9/3 Cabinet Differential =	\$35,979.77
13 kV UG Switch Cabinet - 6/6 Cabinet Differential =	\$22,296.44
13 kV Salt Spray UG Switch Cabinet - 6/6 Cabinet Differential =	\$27,873.12
23 kV UG Switch Cabinet - 6/6 Cabinet Differential =	\$24,466.29
23 kV Salt Spray UG Switch Cabinet - 6/6 Cabinet Differential =	\$34,414.70
Switch Cabinet Differential (Weighted Average) =	\$25,290.09

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

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

**2011 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)	\$22.98	\$123.18	\$100.20	\$71.67	\$209.26	\$137.59
LABOR(4)	\$106.04	\$604.48	\$498.44	\$118.27	\$625.33	\$507.06
STORES HANDLING (3)	\$1.74	\$9.35	\$7.61	\$5.44	\$15.89	\$10.45
ENGINEERING (5)	\$35.23	\$198.58	\$163.35	\$52.65	\$229.14	\$176.49
TOTAL	\$165.99	\$935.59	\$769.60	\$248.03	\$1,079.62	\$831.59

WOOD POLE, INACCESSIBLE

	120 VOLT, 2-WIRE SERVICE			120/240 VOLT, 3-WIRE SERVICE		
	OVERHEAD	UNDERGROUND	DIFFERENTIAL	OVERHEAD	UNDERGROUND	DIFFERENTIAL
MATERIAL (2)	\$22.98	\$123.18	\$100.20	\$71.67	\$209.26	\$137.59
LABOR(4)	\$125.12	\$713.30	\$588.18	\$139.56	\$737.90	\$598.34
STORES HANDLING (3)	\$1.74	\$9.35	\$7.61	\$5.44	\$15.89	\$10.45
ENGINEERING (5)	\$40.37	\$227.89	\$187.52	\$58.38	\$259.47	\$201.09
TOTAL	\$190.21	\$1,073.72	\$883.51	\$275.05	\$1,222.52	\$947.47

CONCRETE POLE, ACCESSIBLE

	120 VOLT, 2-WIRE SERVICE			120/240 VOLT, 3-WIRE SERVICE		
	OVERHEAD	UNDERGROUND	DIFFERENTIAL	OVERHEAD	UNDERGROUND	DIFFERENTIAL
MATERIAL (2)	\$22.98	\$134.40	\$111.42	\$71.67	\$228.68	\$157.01
LABOR(4)	\$106.04	\$604.48	\$498.44	\$118.27	\$625.33	\$507.06
STORES HANDLING (3)	\$1.74	\$10.20	\$8.46	\$5.44	\$17.36	\$11.92
ENGINEERING (5)	\$35.23	\$201.83	\$166.60	\$52.65	\$234.77	\$182.12
TOTAL	\$165.99	\$950.91	\$784.92	\$248.03	\$1,106.14	\$858.11

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 - 8.34 % of All Material.

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

5 - 26.943% 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

EXHIBIT LX

APPENDIX 1
URD