DOCKET NO. 140066-EI

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April 1, 2014

-VIA ELECTRONIC FILING

Ms. Carlotta S. Stauffer
Commission Clerk
Florida Public Service Commission
2540 Shumard Oak Blvd.
Tallahassee, FL 32399-0850

Re: Petition for Approval of 2014 Revisions to Florida Power & Light Company's Underground Residential and Commercial Differential Tariffs

Dear Ms. Stauffer:

I enclose for electronic filing in the above docket Florida Power & Light Company's ("FPL's") Petition for Approval of 2014 Revisions to FPL's Underground Residential and Commercial Differential Tariffs.

If there are any questions regarding this transmittal, please contact me at (561) 691-2512.

Sincerely,

/e/Kenneth M. Rubin

Kenneth M. Rubin

Enclosures

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

In re: Petition for Approval of Underground Residential and Commercial Differential Tariff Revisions	)	Docket No.
	)	
	)	Filed: April 1, 2014

PETITION FOR APPROVAL OF 2014 REVISIONS TO FLORIDA POWER & LIGHT COMPANY'S UNDERGROUND RESIDENTIAL AND COMMERCIAL DIFFERENTIAL TARIFFS

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

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

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(2) Rule 25-6.078(3), F.A.C., requires each utility to file with the Commission, on or before October 15 of each year, Division of Economic Regulation Form PSC/ECR 13-E, Schedule 1. If the cost differential for underground service as calculated in Schedule 1 varies from the Commission-approved differential by plus or minus 10% or more, the utility must file a written policy and supporting data and analyses as prescribed in Sections (1), (4), and (5) of Rule 25-6.078 on or before April 1 of the following year. Additionally, Rule 25-6.078(3), F.A.C., requires each utility to file a written policy and supporting data and analyses at least once every 3 years regardless of whether the 10% threshold is met.

(3) On April 1, 2011, FPL filed revised URD tariff sheets with its Petition for Approval of Underground Residential and Commercial Differential Tariff Revisions, Docket No. 110094-EI, together with supporting data, analyses and cost justification. Because the 10% threshold was not met in the following 2 years, FPL was not required by the Rule to file revised URD tariff sheets with the written policy and supporting data and analyses in 2012 or 2013.

(4) On October 15, 2013, FPL filed Form PSC/ECR 13-E, Schedule 1 with the Division of Economic Regulation. This filing shows that the cost differential under the tariffs approved in Order No. PSC-11-0473-TRF-EI for underground service as calculated in Schedule 1 varies from the Commission-approved differential by plus or minus 10% or more. As a result, based upon both the 10% threshold and the obligation to file at least once every 3 years, FPL is required to file a written policy and supporting data and analyses as prescribed in Sections (1), (4) and (5) of Rule 6.078 on or before April 1, 2014.

(5) Although not required by the Commission, FPL is also following its customary practice of filing revised UCD tariffs and supporting data, analyses and cost justification to accompany revisions to its URD tariffs.

(6) Rule 25-6.078 was amended in February 2007 to require, *inter alia*, that the cost estimates used to develop the URD tariff reflect the requirements of Rule 25-6.0342, F.A.C., Electric Infrastructure Storm Hardening, and that the difference in the net present value of operational costs, including non-storm and average historical storm restoration costs over the life of the facilities, between underground and overhead systems, if any, be taken into consideration in determining the overall Average Cost Differential to be incorporated into the URD tariffs. The cost estimates used in developing the April 2014 URD tariff meet these requirements as more fully outlined in the attached exhibits to this Petition.[1]

FPL's URD Tariffs

(7) FPL's revised URD tariffs are contained in Appendix URD 1 to this Petition. Appendix URD 1 includes the following revised Tariff sheets amending the charges found in Section 6 of FPL's Tariff Book, General Rules and Regulations for Electric Service, in final and legislative formats:

6.095	6.120
6.096	6.125

[1] In Order No. PSC-10-0247-FOF-EI, the Commission approved a stipulation that provided, among other things, that the overhead versus underground non-storm operational cost differential in the URD and the conversion tariffs would be set at $0. That stipulation expired on January 1, 2013. Accordingly, the revised URD tariffs set forth in Appendix URD 1 reflect FPL's calculation of the operational cost differential based on current cost information.

6.100 6.130
6.110
6.115

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

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

FPL's UCD Tariffs

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

6.520
6.530
6.540

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

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

(12) The information set forth in Appendices UCD 1, 2, 3 and 4, filed herewith and incorporated by reference, provides the information necessary to support the revisions to FPL's UCD as requested in this Petition.

(13) FPL requests the effective date for implementation of the revised URD and UCD tariffs presented with this Petition be thirty (30) days after the date of the Commission's vote approving the appended revised tariff sheets.

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

Respectfully submitted,

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By: */s/ Kenneth M. Rubin*
Kenneth M. Rubin
Fla. Bar No. 349038

APPENDIX 1
URD

LEGISLATIVE TARIFF
URD

(Continued from Sheet No. 6.090)

10.2.8.1 Credit for TUGs

If the Applicant installs the permanent electric service entrance such that FPL's service lateral can be subsequently installed and utilized to provide that building's construction service, the Applicant shall receive a credit in the amount of ~~$57.80~~ $54.20 per service lateral, subject to the following requirements:

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

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

10.2.9. Location of Distribution Facilities

Underground distribution facilities will be located, as determined by the Company, to maximize their accessibility for maintenance and operation. The Applicant shall provide accessible locations for meters when the design of a dwelling unit or its appurtenances limits perpetual accessibility for reading, testing, or making necessary repairs and adjustments.

10.2.10. Special Conditions

The costs quoted in these rules are based on conditions which permit employment of rapid construction techniques. The Applicant shall be responsible for necessary additional hand digging expenses other than what is normally provided by the Company. The Applicant is responsible for clearing, compacting, boulder and large rock removal, stump removal, paving, and addressing other special conditions. Should paving, grass, landscaping or sprinkler systems be installed prior to the construction of the underground distribution facilities, the Applicant shall pay the added costs of trenching and backfilling and be responsible for restoration of property damaged to accommodate the installation of underground facilities.

10.2.11. Point of Delivery

The point of delivery shall be determined by the Company and will normally be at or near the part of the building nearest the point at which the secondary electric supply is available to the property. When a location for a point of delivery different from that designated by the Company is requested by the Applicant, and approved by the Company, the Applicant shall pay the estimated full cost of service lateral length, including labor and materials, required in excess of that which would have been needed to reach the Company's designated point of service. The additional cost per trench foot is ~~$7.07~~ $6.38. Where an existing trench is utilized, the additional cost per trench foot is ~~$2.82~~$2.63. Where the Applicant provides the trenching, installs Company provided conduit according to Company specifications and backfilling, the cost per additional trench foot is ~~$2.08~~$1.98. Any re-designation requested by the Applicant shall conform to good safety and construction practices as determined by the Company. Service laterals shall be installed, where possible, in a direct line to the point of delivery.

(Continued on Sheet No. 6.096)

(Continued from Sheet No. 6.095)

10.2.12. Location of Meter and Downpipe

The Applicant shall install a meter enclosure and downpipe to accommodate the Company's service lateral conductors at the point designated by the Company. These facilities will be installed in accordance with the Company's specifications and all applicable codes.

10.2.13. Relocation or Removal of Existing Facilities

If the Company is required to relocate or remove existing facilities in the implementation of these Rules, all costs thereof shall be borne exclusively by the Applicant, as follows:

a) For removal of existing facilities, these costs will include the costs of removal, the in-place value (less salvage) of the facilities so removed and any additional costs due to existing landscaping, pavement or unusual conditions.
b) For relocation of existing facilities, these costs will include the costs of relocation of reusable equipment, costs of removal of equipment that cannot be reused, costs of installation of new equipment, and any additional costs due to existing landscaping, pavement or unusual conditions.

10.2.14. Development of Subdivisions

The Tariff charges are based on reasonably full use of the land being developed. Where the Company is required to construct underground electric facilities through a section or sections of the subdivision or development where full use of facilities as determined by the Company, will not be experienced for at least two years, the Company may require a deposit from the Applicant before construction is commenced. This deposit, to guarantee performance, will be based on the estimated total cost of such facilities rather than the differential cost. The amount of the deposit, without interest, less any required contributions will be returned to the Applicant on a prorata basis at quarterly intervals on the basis of installations to new customers. Any portion of such deposit remaining unrefunded, after five years from the date the Company is first ready to render service from the extension, will be retained by the Company.

10.2.15 Service Lateral Conductor

All residential Tariff charges are based on a single service conductor installed in a single 2" conduit, limited to a maximum size of 4/0 aluminum. All parallel services, or any single services requiring service conductor larger than 4/0 aluminum, require additional charges determined by specific cost estimate.

SECTION 10.3 UNDERGROUND DISTRIBUTION FACILITIES FOR RESIDENTIAL SUBDIVISIONS AND DEVELOPMENTS

10.3.1. Availability

When requested by the Applicant, the Company will provide underground electric distribution facilities, other than for multiple occupancy buildings, in accordance with its standard practices in:

a) Recognized new residential subdivision of five or more building lots.
b) Tracts of land upon which five or more separate dwelling units are to be located.

For residential buildings containing five or more dwelling units, see SECTION 10.6 of these Rules.

10.3.2. Contribution by Applicant

a) The Applicant shall pay the Company the average differential cost for single phase residential underground distribution service based on the number of service laterals required or the number of dwelling units, as follows:

	Applicant's Contribution	~~Where Applicant installs backbone trench and conduit~~
1. Where density is 6.0 or more dwelling units per acre:		
1.1 Buildings that do not exceed four units, townhouses, and mobile homes – per service lateral.		
1. Subdivisions with 300 or more total service laterals	$ 0.00	~~$0.00~~
2. Subdivisions from 100 to 299 total service laterals	~~$ 0.00~~ $105.71	~~$0.00~~
3. Subdivisions less than 100 total service laterals	~~$ 71.88~~ $188.71	~~$0.00~~
1.2 Mobile homes having Customer-owned services from meter center installed adjacent to the FPL primary trench route - per dwelling unit.		
1. Subdivisions with 300 or more total service laterals	$ 0.00	~~$0.00~~
2. Subdivisions from 100 to 299 total service laterals	$ 0.00	~~$0.00~~
3. Subdivisions less than 100 total service laterals	$ 0.00	~~$0.00~~
2. Where density is 0.5 or greater, but less than 6.0 dwelling units per acre:		
Buildings that do not exceed four units, townhouses, and mobile homes – per service lateral		
1. Subdivisions with 200 or more total service laterals	~~$ 82.55~~ $165.99	~~$0.00~~
2. Subdivisions from 85 to 199 total service laterals	~~$ 312.55~~ $415.99	~~$0.00~~
3. Subdivisions less than 85 total service laterals	~~$ 389.55~~ $498.99	~~$55.70~~

3. Where the density is less than 0.5 dwelling units per acre, or the Distribution System is of non-standard design, individual cost estimates will be used to determine the differential cost as specified in Paragraph 10.2.5.

Additional charges specified in Paragraphs 10.2.10 and 10.2.11 may also apply.

b) The above costs are based upon arrangements that will permit serving the local underground distribution system within the subdivision from overhead feeder mains. If feeder mains within the subdivision are deemed necessary by the Company to provide and/or maintain adequate service and are required by the Applicant or a governmental agency to be installed underground, the Applicant shall pay the Company the average differential cost between such underground feeder mains within the subdivision and equivalent overhead feeder mains, as follows:

	Applicant's Contribution	
Cost per foot of feeder trench within the subdivision (excluding switches)	~~$15.54~~	$11.85
Cost per switch package	~~$25,290.09~~	$25,838.56

(Continued on Sheet No. 6.110)

(Continued from Sheet No. 6.100)

c) Where primary laterals are needed to cross open areas such as golf courses, parks, other recreation areas and water retention areas, the Applicant shall pay the average differential costs for these facilities as follows:

Cost per foot of primary lateral trench within the subdivision

1) Single Phase - per foot	~~$1.38~~ $1.28
2) Two Phase - per foot	~~$3.62~~ $3.82
3) Three Phase - per foot	~~$5.46~~ $6.11

d) For requests for service where underground facilities to the lot line are existing and a differential charge was previously paid for these facilities, the cost to install an underground service lateral to the meter is as follows:

Density less than 6.0 dwelling units per acre:	~~$407.01~~ $344.99
Density 6.0 or greater dwelling units per acre:	~~$302.86~~ $257.46

10.3.3. Contribution Adjustments

a) Credits will be allowed to the Applicant's contribution in Section 10.3.2.where, by mutual agreement, the Applicant provides all trenching and backfilling for the Company's distribution system, excluding feeder.

	Credit to Applicant's Contribution	
1. Where density is 6.0 or more dwelling units per acre:	Backbone	Service
1.1 Buildings that do not exceed four units, townhouses, and mobile homes - per service lateral.	$134.74	$141.45
1.2 Mobile homes having Customer-owned services from meter center installed adjacent to the FPL primary trench route - per dwelling unit.	$111.43	N/A
2. Where density is 0.5 or greater, but less than 6.0 dwelling units per acre:		
Buildings that do not exceed four units, townhouses, and mobile homes - per service lateral	$223.18	$198.03

b) Credits will be allowed to the Applicant's contribution in Section 10.3.2.where, by mutual agreement, the Applicant installs all Company-provided conduit excluding feeder per FPL instructions. This credit is:

	Backbone	Service
1. Where density is 6.0 or more dwelling units per acre:		
1.1 Buildings that do not exceed four units, townhouses, and mobile homes - per service lateral.	$56.07	$43.36

(Continued on Sheet No. 6.115)

~~a) Credits will be allowed to the Applicant's contribution in Section 10.3.2. where, by mutual agreement, the Applicant provides a portion of trenching and backfilling for the Company's facilities, per foot of trench - $3.35.~~

~~b) Credits will be allowed to the Applicant's contribution in section 10.3.2. where, by mutual agreement, the Applicant installs a portion of Company provided PVC conduit, per FPL instructions (per foot of conduit): 2" PVC - $0.58; larger than 2" PVC - $0.81.~~

~~c) Credit will be allowed to the Applicant's contribution in section 10.3.2., where, by mutual agreement, the Applicant installs an FPL provided feeder splice box, per FPL instructions, per box - $640.42.~~

~~d) Credit will be allowed to the Applicant's contribution in section 10.3.2., where by mutual agreement, the Applicant installs an FPL provided primary splice box, per FPL instructions, per box - $224.26.~~

~~e) Credit will be allowed to the Applicant's contribution in section 10.3.2., where, by mutual agreement, the Applicant installs an FPL provided secondary handhole, per FPL instructions, per handhole: 17" handhole - $20.81; 24" or 30" handhole - $58.96.~~

~~f) Credit will be allowed to the Applicant's contribution in section 10.3.2., where, by mutual agreement, the Applicant installs an FPL provided concrete pad for a pad mounted transformer or capacitor bank, per FPL instructions, per pad - $57.80.~~

~~g) Credit will be allowed to the Applicant's contribution in Section 10.3.2., where, by mutual agreement, the Applicant installs a portion of Company provided flexible HDPE conduit, per FPL instructions (per foot of conduit): $0.12.~~

~~h) Credit will be allowed to the Applicant's contribution in Section 10.3.2., where, by mutual agreement, the Applicant installs an FPL provided concrete pad and cable chamber for a pad mounted feeder switch, per pad and cable chamber - $544.48.~~

~~RESERVED FOR FUTURE USE~~

(Continued from Sheet No. 6.110)

	Credit to Applicant's Contribution	
	Backbone	Service
1.2 Mobile homes having Customer-owned services from meter center installed adjacent to the FPL primary trench route - per dwelling unit.	$45.72	N/A
2. Where density is .5 or greater, but less than 6.0 dwelling units per acre, per service lateral.	$89.86	$53.11

c) Credits will be allowed to the Applicant's contribution in Section 10.3.2. where, by mutual agreement, the Applicant provides a portion of trenching and backfilling for the Company's facilities, per foot of trench – $3.14.

d) Credits will be allowed to the Applicant's contribution in section 10.3.2. where, by mutual agreement, the Applicant installs a portion of Company-provided PVC conduit, per FPL instructions (per foot of conduit): 2" PVC - $0.54; larger than 2" PVC - $0.76.

e) Credit will be allowed to the Applicant's contribution in section 10.3.2., where, by mutual agreement, the Applicant installs an FPL-provided feeder splice box, per FPL instructions, per box - $602.65.

f) Credit will be allowed to the Applicant's contribution in section 10.3.2., where by mutual agreement, the Applicant installs an FPL-provided primary splice box, per FPL instructions, per box - $210.28.

g) Credit will be allowed to the Applicant's contribution in section 10.3.2., where, by mutual agreement, the Applicant installs an FPL-provided secondary handhole, per FPL instructions, per handhole: 17" handhole - $19.51; 24" or 30" handhole - $55.28.

h) Credit will be allowed to the Applicant's contribution in section 10.3.2., where, by mutual agreement, the Applicant installs an FPL-provided concrete pad for a pad-mounted transformer or capacitor bank, per FPL instructions, per pad - $54.20.

i) Credit will be allowed to the Applicant's contribution in Section 10.3.2., where, by mutual agreement, the Applicant installs a portion of Company-provided flexible HDPE conduit, per FPL instructions (per foot of conduit): $0.11.

j) Credit will be allowed to the Applicant's contribution in Section 10.3.2., where, by mutual agreement, the Applicant installs an FPL-provided concrete pad and cable chamber for a pad-mounted feeder switch, per pad and cable chamber - $510.52.

SECTION 10.4 UNDERGROUND SERVICE LATERALS FROM OVERHEAD ELECTRIC DISTRIBUTION SYSTEMS

10.4.1. New Underground Service Laterals

When requested by the Applicant, the Company will install underground service laterals from overhead systems to newly constructed residential buildings containing less than five separate dwelling units.

10.4.2. Contribution by Applicant

a) The Applicant shall pay the Company the following differential cost between an overhead service and an underground service lateral, as follows:

	Applicant's Contribution
1. For any density:	
Buildings that do not exceed four units, townhouses, and mobile homes	
a) per service lateral (includes service riser installation)	~~$741.63~~$652.46
b) per service lateral (from existing handhole or PM TX)	~~$407.01~~$344.99
2. For any density, the Company will provide a riser to a handhole at the base of a pole	~~$737.07~~$675.53

Additional charges specified in Paragraphs 10.2.10 and 10.2.11 may also apply. Underground service or secondary extensions beyond the boundaries of the property being served will be subject to additional differential costs as determined by individual cost estimates.

10.4.3. Contribution Adjustments

a) Credit will be allowed to the Applicant's contribution in Section 10.4.2 where, by mutual agreement, the Applicant provides trenching and backfilling for the Company's facilities. This credit is:

	Credit To Applicant's Contribution
1. For any density:	
Buildings that do not exceed four units, townhouses, and mobile homes - per foot	~~$3.35~~$3.14

(Continued on Sheet No. 6.125)

(Continued from Sheet No. 6.120)

b) Credit will be allowed to the Applicant's contribution in Section 10.4.2, where by mutual agreement, the Applicant installs Company-provided conduit, per FPL instructions, as follows:

1. For any density:

Buildings that do not exceed four units, townhouses, and mobile homes - per foot:	2" PVC	~~$0.58~~$0.54
	Larger than 2" PVC	~~$0.81~~$0.76

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

1. For any density:

Buildings that do not exceed four units, townhouses, and mobile homes -per service lateral:	~~$57.80~~$54.20

SECTION 10.5 UNDERGROUND SERVICE LATERALS REPLACING EXISTING RESIDENTIAL OVERHEAD AND UNDERGROUND SERVICES

10.5.1. Applicability

When requested by the Applicant, the Company will install underground service laterals from existing systems as replacements for existing overhead and underground services to existing residential buildings containing less than five individual dwelling units.

10.5.2. Rearrangement of Service Entrance

The Applicant shall be responsible for any necessary rearranging of his existing electric service entrance facilities to accommodate the proposed underground service lateral in accordance with the Company's specifications.

10.5.3 Trenching and Conduit Installation

The Applicant shall also provide, at no cost to the Company, a suitable trench, perform the backfilling and any landscape, pavement or other similar repairs and install Company provided conduit according to Company specifications. When requested by the Applicant and approved by the Company, the Company may supply the trench and conduit and the Applicant shall pay for this work based on a specific cost estimate. Should paving, grass, landscaping or sprinkler systems need repair or replacement during construction, the Applicant shall be responsible for restoring the paving, grass, landscaping or sprinkler systems to the original condition.

10.5.4. Contribution by Applicant

		Applicant's Contribution
a)	The charge per service lateral replacing an existing Company-owned overhead service for any density shall be:	
	1. Where the Company provides an underground service lateral:	~~$668.64~~$584.45
	2. Where the Company provides a riser to a handhole at the base of the pole:	~~$911.67~~$839.70
b)	The charge per service lateral replacing an existing Company-owned underground service at Applicant's request for any density shall be:	
	1. Where the service is from an overhead system:	~~$700.10~~$572.77
	2. Where the service is from an underground system:	~~$605.93~~$486.39
c)	The charge per service lateral replacing an existing Customer-owned underground service from an overhead system for any density shall be:	~~$494.02~~$420.29
d)	The charge per service lateral replacing an existing Customer-owned underground service from an underground system for any density shall be:	~~$159.40~~$112.81

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

FINAL TARIFF
URD

(Continued from Sheet No. 6.090)

10.2.8.1 Credit for TUGs

If the Applicant installs the permanent electric service entrance such that FPL's service lateral can be subsequently installed and utilized to provide that building's construction service, the Applicant shall receive a credit in the amount of $54.20 per service lateral, subject to the following requirements:

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

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

10.2.9. Location of Distribution Facilities

Underground distribution facilities will be located, as determined by the Company, to maximize their accessibility for maintenance and operation. The Applicant shall provide accessible locations for meters when the design of a dwelling unit or its appurtenances limits perpetual accessibility for reading, testing, or making necessary repairs and adjustments.

10.2.10. Special Conditions

The costs quoted in these rules are based on conditions which permit employment of rapid construction techniques. The Applicant shall be responsible for necessary additional hand digging expenses other than what is normally provided by the Company. The Applicant is responsible for clearing, compacting, boulder and large rock removal, stump removal, paving, and addressing other special conditions. Should paving, grass, landscaping or sprinkler systems be installed prior to the construction of the underground distribution facilities, the Applicant shall pay the added costs of trenching and backfilling and be responsible for restoration of property damaged to accommodate the installation of underground facilities.

10.2.11. Point of Delivery

The point of delivery shall be determined by the Company and will normally be at or near the part of the building nearest the point at which the secondary electric supply is available to the property. When a location for a point of delivery different from that designated by the Company is requested by the Applicant, and approved by the Company, the Applicant shall pay the estimated full cost of service lateral length, including labor and materials, required in excess of that which would have been needed to reach the Company's designated point of service. The additional cost per trench foot is $6.38. Where an existing trench is utilized, the additional cost per trench foot is $2.63. Where the Applicant provides the trenching, installs Company provided conduit according to Company specifications and backfilling, the cost per additional trench foot is $1.98. Any re-designation requested by the Applicant shall conform to good safety and construction practices as determined by the Company. Service laterals shall be installed, where possible, in a direct line to the point of delivery.

(Continued on Sheet No. 6.096)

(Continued from Sheet No. 6.095)

10.2.12. Location of Meter and Downpipe

The Applicant shall install a meter enclosure and downpipe to accommodate the Company's service lateral conductors at the point designated by the Company. These facilities will be installed in accordance with the Company's specifications and all applicable codes.

10.2.13. Relocation or Removal of Existing Facilities

If the Company is required to relocate or remove existing facilities in the implementation of these Rules, all costs thereof shall be borne exclusively by the Applicant, as follows:

a) For removal of existing facilities, these costs will include the costs of removal, the in-place value (less salvage) of the facilities so removed and any additional costs due to existing landscaping, pavement or unusual conditions.
b) For relocation of existing facilities, these costs will include the costs of relocation of reusable equipment, costs of removal of equipment that cannot be reused, costs of installation of new equipment, and any additional costs due to existing landscaping, pavement or unusual conditions.

10.2.14. Development of Subdivisions

The Tariff charges are based on reasonably full use of the land being developed. Where the Company is required to construct underground electric facilities through a section or sections of the subdivision or development where full use of facilities as determined by the Company, will not be experienced for at least two years, the Company may require a deposit from the Applicant before construction is commenced. This deposit, to guarantee performance, will be based on the estimated total cost of such facilities rather than the differential cost. The amount of the deposit, without interest, less any required contributions will be returned to the Applicant on a prorata basis at quarterly intervals on the basis of installations to new customers. Any portion of such deposit remaining unrefunded, after five years from the date the Company is first ready to render service from the extension, will be retained by the Company.

10.2.15 Service Lateral Conductor

All residential Tariff charges are based on a single service conductor installed in a single 2" conduit, limited to a maximum size of 4/0 aluminum. All parallel services, or any single services requiring service conductor larger than 4/0 aluminum, require additional charges determined by specific cost estimate.

SECTION 10.3 UNDERGROUND DISTRIBUTION FACILITIES FOR RESIDENTIAL SUBDIVISIONS AND DEVELOPMENTS

10.3.1. Availability

When requested by the Applicant, the Company will provide underground electric distribution facilities, other than for multiple occupancy buildings, in accordance with its standard practices in:

a) Recognized new residential subdivision of five or more building lots.
b) Tracts of land upon which five or more separate dwelling units are to be located.

For residential buildings containing five or more dwelling units, see SECTION 10.6 of these Rules.

10.3.2. Contribution by Applicant

a) The Applicant shall pay the Company the average differential cost for single phase residential underground distribution service based on the number of service laterals required or the number of dwelling units, as follows:

	Applicant's Contribution
1. Where density is 6.0 or more dwelling units per acre:	
1.1 Buildings that do not exceed four units, townhouses, and mobile homes – per service lateral.	
1. Subdivisions with 300 or more total service laterals	$ 0.00
2. Subdivisions from 100 to 299 total service laterals	$ 105.71
3. Subdivisions less than 100 total service laterals	$ 188.71
1.2 Mobile homes having Customer-owned services from meter center installed adjacent to the FPL primary trench route - per dwelling unit.	
1. Subdivisions with 300 or more total service laterals	$ 0.00
2. Subdivisions from 100 to 299 total service laterals	$ 0.00
3. Subdivisions less than 100 total service laterals	$ 0.00
2. Where density is 0.5 or greater, but less than 6.0 dwelling units per acre:	
Buildings that do not exceed four units, townhouses, and mobile homes – per service lateral	
1. Subdivisions with 200 or more total service laterals	$ 165.99
2. Subdivisions from 85 to 199 total service laterals	$ 415.99
3. Subdivisions less than 85 total service laterals	$ 498.99
3. Where the density is less than 0.5 dwelling units per acre, or the Distribution System is of non-standard design, individual cost estimates will be used to determine the differential cost as specified in Paragraph 10.2.5.	

Additional charges specified in Paragraphs 10.2.10 and 10.2.11 may also apply.

b) The above costs are based upon arrangements that will permit serving the local underground distribution system within the subdivision from overhead feeder mains. If feeder mains within the subdivision are deemed necessary by the Company to provide and/or maintain adequate service and are required by the Applicant or a governmental agency to be installed underground, the Applicant shall pay the Company the average differential cost between such underground feeder mains within the subdivision and equivalent overhead feeder mains, as follows:

	Applicant's Contribution
Cost per foot of feeder trench within the subdivision (excluding switches)	$11.85
Cost per switch package	$25,838.56

(Continued on Sheet No. 6.110)

(Continued from Sheet No. 6.100)

c) Where primary laterals are needed to cross open areas such as golf courses, parks, other recreation areas and water retention areas, the Applicant shall pay the average differential costs for these facilities as follows:

Cost per foot of primary lateral trench within the subdivision

1) Single Phase - per foot	$1.28
2) Two Phase - per foot	$3.82
3) Three Phase - per foot	$6.11

d) For requests for service where underground facilities to the lot line are existing and a differential charge was previously paid for these facilities, the cost to install an underground service lateral to the meter is as follows:

Density less than 6.0 dwelling units per acre:	$344.99
Density 6.0 or greater dwelling units per acre:	$257.46

10.3.3. Contribution Adjustments

a) Credits will be allowed to the Applicant's contribution in Section 10.3.2.where, by mutual agreement, the Applicant provides all trenching and backfilling for the Company's distribution system, excluding feeder.

	Credit to Applicant's Contribution	
1. Where density is 6.0 or more dwelling units per acre:	Backbone	Service
1.1 Buildings that do not exceed four units, townhouses, and mobile homes - per service lateral.	$134.74	$141.45
1.2 Mobile homes having Customer-owned services from meter center installed adjacent to the FPL primary trench route - per dwelling unit.	$111.43	N/A
2. Where density is 0.5 or greater, but less than 6.0 dwelling units per acre:		
Buildings that do not exceed four units, townhouses, and mobile homes - per service lateral	$223.18	$198.03

b) Credits will be allowed to the Applicant's contribution in Section 10.3.2.where, by mutual agreement, the Applicant installs all Company-provided conduit excluding feeder per FPL instructions. This credit is:

1. Where density is 6.0 or more dwelling units per acre:	Backbone	Service
1.1 Buildings that do not exceed four units, townhouses, and mobile homes - per service lateral.	$56.07	$43.36

(Continued on Sheet No. 6.115)

(Continued from Sheet No. 6.110)

	Credit to Applicant's Contribution	
	Backbone	Service
1.2 Mobile homes having Customer-owned services from meter center installed adjacent to the FPL primary trench route - per dwelling unit.	$45.72	N/A
2. Where density is .5 or greater, but less than 6.0 dwelling units per acre, per service lateral.	$89.86	$53.11

c) Credits will be allowed to the Applicant's contribution in Section 10.3.2. where, by mutual agreement, the Applicant provides a portion of trenching and backfilling for the Company's facilities, per foot of trench – $3.14.

d) Credits will be allowed to the Applicant's contribution in section 10.3.2. where, by mutual agreement, the Applicant installs a portion of Company-provided PVC conduit, per FPL instructions (per foot of conduit): 2" PVC - $0.54; larger than 2" PVC - $0.76.

e) Credit will be allowed to the Applicant's contribution in section 10.3.2., where, by mutual agreement, the Applicant installs an FPL-provided feeder splice box, per FPL instructions, per box - $602.65.

f) Credit will be allowed to the Applicant's contribution in section 10.3.2., where by mutual agreement, the Applicant installs an FPL-provided primary splice box, per FPL instructions, per box - $210.28.

g) Credit will be allowed to the Applicant's contribution in section 10.3.2., where, by mutual agreement, the Applicant installs an FPL-provided secondary handhole, per FPL instructions, per handhole: 17" handhole - $19.51; 24" or 30” handhole - $55.28.

h) Credit will be allowed to the Applicant's contribution in section 10.3.2., where, by mutual agreement, the Applicant installs an FPL-provided concrete pad for a pad-mounted transformer or capacitor bank, per FPL instructions, per pad - $54.20.

i) Credit will be allowed to the Applicant's contribution in Section 10.3.2., where, by mutual agreement, the Applicant installs a portion of Company-provided flexible HDPE conduit, per FPL instructions (per foot of conduit): $0.11.

j) Credit will be allowed to the Applicant's contribution in Section 10.3.2., where, by mutual agreement, the Applicant installs an FPL-provided concrete pad and cable chamber for a pad-mounted feeder switch, per pad and cable chamber - $510.52.

SECTION 10.4 UNDERGROUND SERVICE LATERALS FROM OVERHEAD ELECTRIC DISTRIBUTION SYSTEMS

10.4.1. New Underground Service Laterals

When requested by the Applicant, the Company will install underground service laterals from overhead systems to newly constructed residential buildings containing less than five separate dwelling units.

10.4.2. Contribution by Applicant

a) The Applicant shall pay the Company the following differential cost between an overhead service and an underground service lateral, as follows:

	Applicant's Contribution
1. For any density:	
Buildings that do not exceed four units, townhouses, and mobile homes	
a) per service lateral (includes service riser installation)	$652.46
b) per service lateral (from existing handhole or PM TX)	$344.99
2. For any density, the Company will provide a riser to a handhole at the base of a pole	$675.53

Additional charges specified in Paragraphs 10.2.10 and 10.2.11 may also apply. Underground service or secondary extensions beyond the boundaries of the property being served will be subject to additional differential costs as determined by individual cost estimates.

10.4.3. Contribution Adjustments

a) Credit will be allowed to the Applicant's contribution in Section 10.4.2 where, by mutual agreement, the Applicant provides trenching and backfilling for the Company's facilities. This credit is:

	Credit To Applicant's Contribution
1. For any density:	
Buildings that do not exceed four units, townhouses, and mobile homes - per foot	$3.14

(Continued on Sheet No. 6.125)

(Continued from Sheet No. 6.120)

b) Credit will be allowed to the Applicant's contribution in Section 10.4.2, where by mutual agreement, the Applicant installs Company-provided conduit, per FPL instructions, as follows:

1. For any density:

Buildings that do not exceed four units, townhouses, and mobile homes		
- per foot:	2" PVC	$0.54
	Larger than 2" PVC	$0.76

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

1. For any density:

Buildings that do not exceed four units, townhouses, and mobile homes	
-per service lateral:	$54.20

SECTION 10.5 UNDERGROUND SERVICE LATERALS REPLACING EXISTING RESIDENTIAL OVERHEAD AND UNDERGROUND SERVICES

10.5.1. Applicability

When requested by the Applicant, the Company will install underground service laterals from existing systems as replacements for existing overhead and underground services to existing residential buildings containing less than five individual dwelling units.

10.5.2. Rearrangement of Service Entrance

The Applicant shall be responsible for any necessary rearranging of his existing electric service entrance facilities to accommodate the proposed underground service lateral in accordance with the Company's specifications.

10.5.3 Trenching and Conduit Installation

The Applicant shall also provide, at no cost to the Company, a suitable trench, perform the backfilling and any landscape, pavement or other similar repairs and install Company provided conduit according to Company specifications. When requested by the Applicant and approved by the Company, the Company may supply the trench and conduit and the Applicant shall pay for this work based on a specific cost estimate. Should paving, grass, landscaping or sprinkler systems need repair or replacement during construction, the Applicant shall be responsible for restoring the paving, grass, landscaping or sprinkler systems to the original condition.

10.5.4. Contribution by Applicant

a) The charge per service lateral replacing an existing Company-owned overhead service for any density shall be:

	Applicant's Contribution
1. Where the Company provides an underground service lateral:	$584.45
2. Where the Company provides a riser to a handhole at the base of the pole:	$839.70

b) The charge per service lateral replacing an existing Company-owned underground service at Applicant's request for any density shall be:

1. Where the service is from an overhead system:	$572.77
2. Where the service is from an underground system:	$486.39

c) The charge per service lateral replacing an existing Customer-owned underground service from an overhead system for any density shall be: $420.29

d) The charge per service lateral replacing an existing Customer-owned underground service from an underground system for any density shall be: $112.81

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

APPENDIX 2
URD

APPENDIX NO. 2
FPL 2014
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.

As a result of the approved “Stipulation and Settlement Agreement” in 2010 (Docket Nos. 080244-EI, 070231-EI and 080522-EI), the 30-year net present value of the estimated non-storm underground v. overhead operational costs differential was set at $0 (zero) per pole-line mile. Additionally, paragraph 12 of the settlement agreement provided that FPL would not seek to increase the non-storm operational cost differential before January 1, 2013. As a result of this stipulated timeframe expiring, FPL has now reincorporated the 30-year net present value of the estimated non-storm underground v. overhead operational costs differential into its charges.

In the previous filing, the credits applied against CIAC were simplified by incorporating the applicable credit into a reduced charge to the applicant if they elected to install the trench and conduit. This method of credit application has been confusing to the applicants, as they did not understand that they were receiving a credit by paying a lesser charge. As a result, in this filing the individual trench and conduit credits have been restored and the reduced charge option has been removed from the filing. The applicants will now see the specific charges, and the appliicable credits as individual line items.

On Sheet 6.096, a new section 10.2.15 has been added explaining that the Tariff charges are based on a single service in 2" conduit limited to a maximum size of 4/0 aluminum.

APPENDIX 3
URD

APPENDIX NO. 3

FPL - 2014

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 2013. 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 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. Finally, Tier 3 is for small projects that do not necessarily meet any of the GAF eligibility criteria; for them the storm cost differential is 20% of the GAF savings.

FPL does not believe that there is a significant difference in the storm cost differentials for low-density versus high-density projects, so the Tier 1, 2 and 3 reductions apply regardless of the project density.

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.

	Operational Cost / Lot				Cost
Low Density	Non-Storm	Storm	Total		Differential
Pre-Operational Cost					$373.99
Post-Operational Cost					
Tier 1 (Full GAF) - 200 or more lots	$208	($416)	($208)		$165.99
Tier 2 (40% GAF) - 85 to 199 lots	$208	($166)	$42		$415.99
Tier 3 (20% GAF) - less than 85 lots	$208	($83)	$125		$498.99

	Operational Cost / Lot				Cost
High Density	Non-Storm	Storm	Total		Differential
Pre-Operational Cost					$79.71
Post-Operational Cost					
Tier 1 (Full GAF) - 300 or more lots	$192	($416)	($224)	Note 2	$0.00
Tier 2 (40% GAF) - 100 to 299 lots	$192	($166)	$26		$105.71
Tier 3 (20% GAF) - less than 100 lots	$192	($83)	$109		$188.71

	Operational Cost / Lot				Cost
Meter Pedestal	Non-Storm	Storm	Total		Differential
Pre-Operational Cost				Note 1	$0.00
Post-Operational Cost					
Tier 1 (Full GAF) - 300 or more lots	$192	($416)	($224)	Note 2	$0.00
Tier 2 (40% GAF) - 100 to 299 lots	$192	($166)	$26	Note 2	$0.00
Tier 3 (20% GAF) - less than 100 lots	$192	($83)	$109	Note 2	$0.00

Note 1: The 'Pre-Operational Cost' differential has been set to $0 since it is a negative amount ($161.27). However, the negative amount has been applied to determine the "Post-Operational Cost" differentials.
Note 2: Where the "Post-Operational" Costs are 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 $307.48 per service lateral.

Service lateral cost	$344.98
Pole-conduit cost	$307.48
Total cost	$652.46
Round To	$652.46

A URD riser to a handhole at the base of the pole had a differential cost of $675.54

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:

	Company UG Service	Riser to Handhole
UG service lateral cost	$652.46	$0.00
Riser to handhole cost	$0.00	$675.54
Less trenching credit	($198.03)	$0.00
Less conduit installation credit	($34.14)	$0.00
Remaining value of existing service	$117.56	$117.56
Removal cost of existing service	$46.60	$46.60
Salvage	$0.00	$0.00
Total cost	$584.45	$839.70

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

	OH Source	UG Source
UG service lateral cost	$344.98	$344.98
Handhole for connection to existing riser X .25	$86.38	$0.00
Less trenching credit	($198.03)	($198.03)
Less conduit credit	($34.14)	($34.14)
Remaining value of existing service	$345.02	$345.02
Removal cost of existing service	$28.56	$28.56
Salvage	$0.00	$0.00
Total Cost	$572.77	$486.39

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

UG service lateral cost	$344.98
Pole-conduit cost	$307.48
Less trenching credit	($198.03)
Less conduit installation credit	($34.14)
TOTAL	$420.29

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

UG service lateral cost	$344.98
Less trenching credit	($198.03)
Less conduit installation credit	($34.14)
TOTAL	$112.81

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, 2013 served by FPL are as follows:

Underground	3,262,730
Overhead …….....	1,748,015
Total*....….....	5,010,745

NOTES: 1. Many of the underground systems are supplied by overhead feeders and laterals.

*This figure includes inactive meters and outdoor lighting.

APPENDIX 4
URD

LOW DENSITY

COMPANY: FPL DATE: 04/01/14

OVERHEAD VS. UNDERGROUND SUMMARY SHEET

Low Density 210 Lot Subdivision
Cost per Service Lateral

ITEM	OVERHEAD	UNDERGROUND	DIFFERENTIAL
LABOR	$966.98	$1,280.60	$313.62
MATERIAL	$984.63	$1,045.00	$60.37
TOTAL	$1,951.61	$2,325.60	$373.99

EXHIBIT I

COMPANY: FPL DATE: 04/01/14

COST PER SERVICE LATERAL OVERHEAD MATERIAL AND LABOR

Low Density 210 Lot Subdivision

ITEM	MATERIAL(1)	LABOR(4)	TOTAL
Service(2)	$185.58	$150.05	$335.63
Primary	$28.67	$112.31	$140.98
Secondary	$138.46	$184.14	$322.60
Initial Tree Trim	----------	----------	----------
Poles	$236.10	$317.61	$553.71
Transformers	$165.29	$45.35	$210.64
Sub-Total	$754.10	$809.46	$1,563.56
Stores Handling(3)	$70.13	----------	$70.13
SubTotal	$824.23	$809.46	$1,633.69
Engineering(5)	$160.40	$157.52	$317.92
TOTAL(6)	$984.63	$966.98	$1,951.61

1 - Includes Sales Tax.

2 - Includes Meters.

3 - 9.3 % of All Material.

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

5 - 19.46 % of All Material and Labor.

6 - Does not include storm or operational costs.

EXHIBIT II

COMPANY: FPL DATE: 04/01/14

COST PER SERVICE LATERAL UNDERGROUND MATERIAL AND LABOR

Low Density 210 Lot Subdivision

ITEM	MATERIAL(1)	LABOR(4)	TOTAL
Service(2)	$222.15	$299.78	$521.93
Primary	$266.52	$201.15	$467.67
Secondary	$114.79	$80.62	$195.41
Transformers	$196.88	$39.83	$236.71
Prim. & Sec. Trenching	----------	$238.76	$238.76
Service Trenching	----------	$211.85	$211.85
Sub-Total	$800.34	$1,071.99	$1,872.33
Stores Handling(3)	$74.43	----------	$74.43
SubTotal	$874.77	$1,071.99	$1,946.76
Engineering(5)	$170.23	$208.61	$378.84
TOTAL(6)	$1,045.00	$1,280.60	$2,325.60

1 - Includes Sales Tax.

2 - Includes Meters.

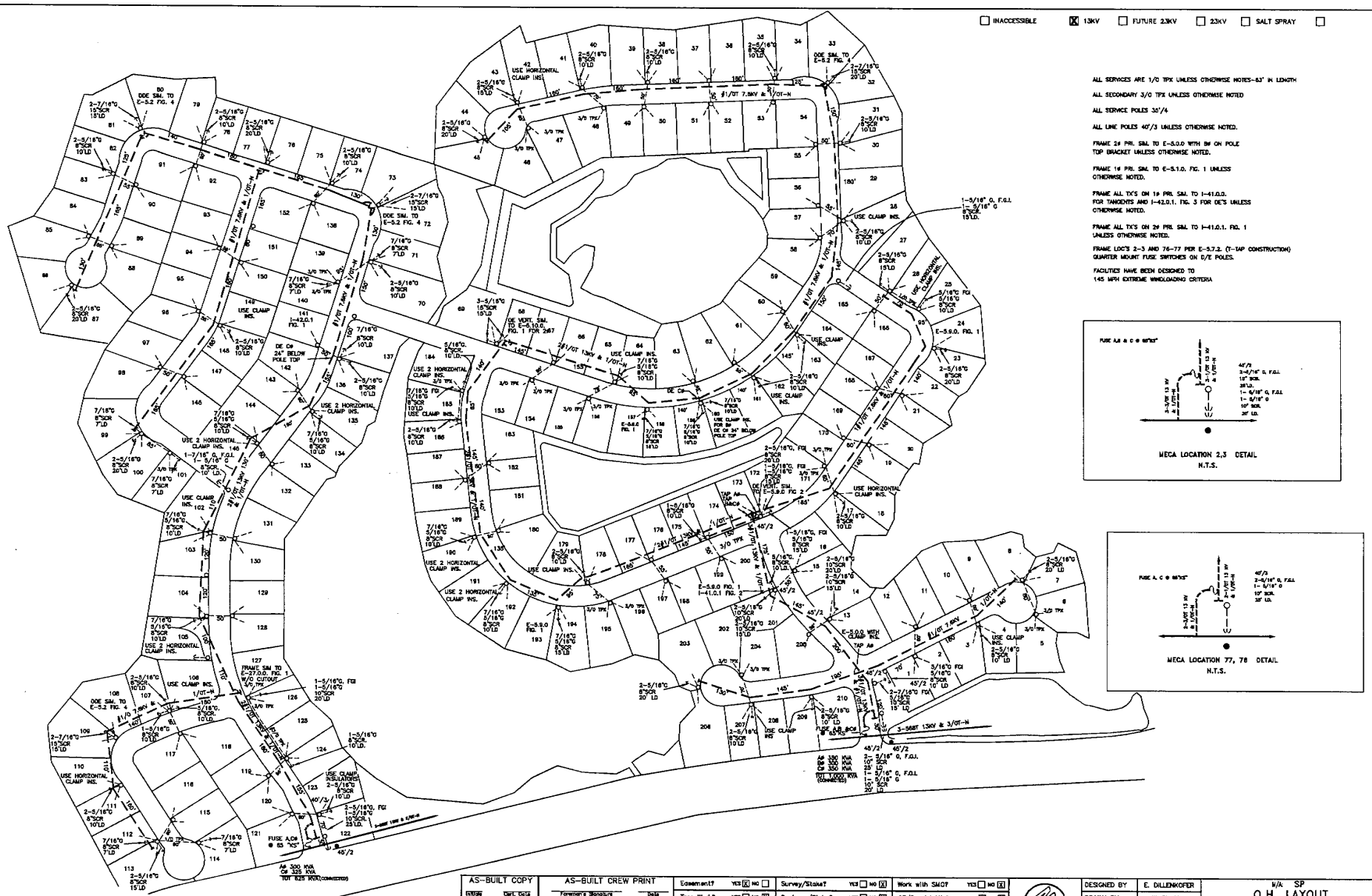
3 - 9.3 % of All Material.

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

5 - 19.46 % of All Material and Labor.

6 - Does not include storm or operational costs.

EXHIBIT III



ASBUILT	AUTH NO.	NO.	DATE	REVISION
	3639525	3	12/06/10	REMOVE SEC. WIRE BETWN. LOC 19 & 21, 45 & 46, 77 & 80, 82 & 83 AND INSTALL ANCHORS
	677824	1	02/16/07	INSTALL POLES FOR 2007 TARIFF FILING
	1509183	0	03/11/05	INSTALL OH WIRES & POLES FOR TARIFF DWG

AS-BUILT COPY — AS-BUILT CREW PRINT

Initials / Dict. Date — Foreman's Signature — Date

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

Supervisor's Signature — Date

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

Foreman's Signature — Date

Easement? YES ☒ NO ☐	Survey/Stake? YES ☐ NO ☒	Work with SMOT YES ☐ NO ☒	
Tree Work? YES ☐ NO ☒	Designer/Stake? YES ☐ NO ☒	CT/Special M&T YES ☐ NO ☒	
Map Posting? YES ☒ NO ☐	Trench Feet	Duct Bank Feet	
Posted by	PERMIT REQUIRED: CITY / DR. DIST. / COUNTY AIR / STATE RD / FAA; WMD / RR XING / COUNTY RD. / TRANSM.		
	Telephone Request? YES ☐ NO ☒	CATV Request? YES ☐ NO ☒	

DESIGNED BY	E. DILLENKOFER
DRAWN BY	W. THOMAS
DATE	12/08/10
MAP NO.	

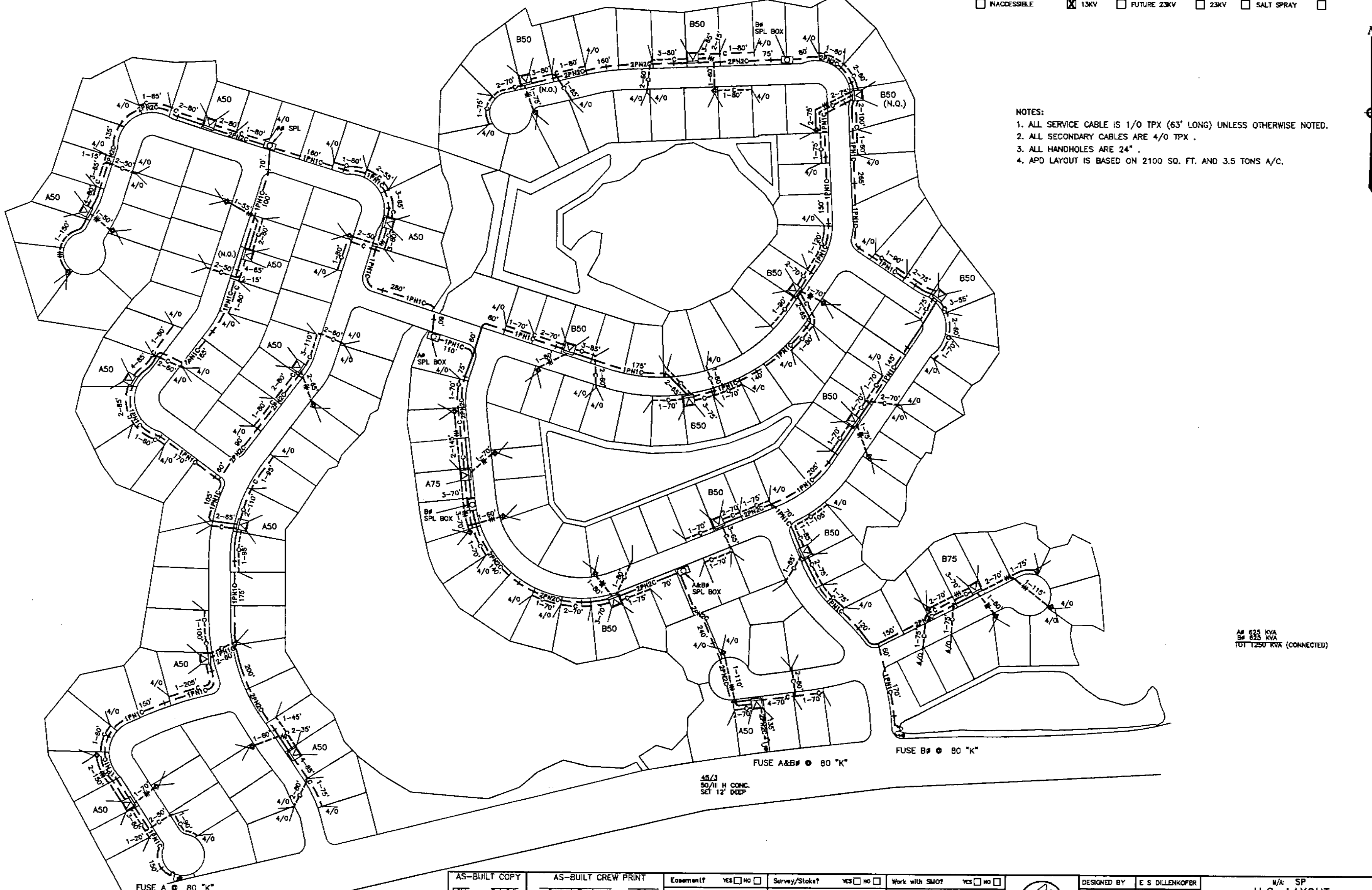
0 50 100 200 FEET

M/A SP
O.H. LAYOUT
LOW DENSITY
2014 URD TARIFF
HARDENING REVISION

DWG. NO. OHE2010
WR 3639525 IWR 0795-03-883

PLOT DATE: 1/30/2006 PLOT TIME: 2:01:18 PM CAD NAME: AXL

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



NOTES:

1. ALL SERVICE CABLE IS 1/0 TPX (63' LONG) UNLESS OTHERWISE NOTED.
2. ALL SECONDARY CABLES ARE 4/0 TPX .
3. ALL HANDHOLES ARE 24" .
4. APD LAYOUT IS BASED ON 2100 SQ. FT. AND 3.5 TONS A/C.

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

AS-BUILT COPY — AS-BUILT CREW PRINT

Initials / Cert. Date / Foreman's Signature / Date

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

Supervisor's Signature / Date

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

Foreman's Signature / Date

Easement? YES ☐ NO ☐	Survey/Stake? YES ☐ NO ☐	Work with SMO? YES ☐ NO ☐	
Tree Work? YES ☐ NO ☐	Designer/Stake? YES ☐ NO ☐	CT/Special Mtr? YES ☐ NO ☐	
Map Posting? YES ☒ NO ☐	Trench Feet	Duct Bank Feet	
	PERMIT REQ'D: CITY / DR. DIST. / COUNTY AIR / STATE RD / FAA		
	WMD / RR XING / COUNTY RD. / TRANSM.		
Posted by	Telephone Request? YES ☐ NO ☐	CATV Request? YES ☐ NO ☐	

FPL

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

0 50 100 200 FEET

M/A: SP

U.G. LAYOUT
LOW DENSITY

2014 URD TARIFF
HARDENING REVISION

DWG NO. URDE2002

WR:1459058 IWR:4964-44-883

PLOT DATE: 00/00/00 PLOT TIME: 00:00:00 CAD NAME: NO-NAME

2014 OH LOW DENSITY LAYOUT WITH 3.5 TON A/C

WR Number:
3639525

	2011	2014
NUMBER OF LOTS =	210	210
MECA STORES LDG % =	6.24%	7.94%
ACTUAL STORES LDG % =	8.34%	9.30%
ACTUAL EO =	26.94%	19.46%
ADJUSTED CO =	9.10%	6.98%

CLASSIFICATION	ACCOUNT	MATERIAL W/O CO 2011	MATERIAL W/O CO 2014	MATERIAL COST/LOT WITH CO 2011	MATERIAL COST/LOT WITH CO 2014	LABOR W/O CO 2011	LABOR W/O CO 2014	LABOR COST/LOT WITH CO 2011	LABOR COST/LOT WITH CO 2014	TOTAL LABOR & MATERIAL 2011	TOTAL LABOR & MATERIAL 2014
Service Overhead	369.100	$13,345.51	$15,098.51			$24,221.49	$24,192.47				
Meter Equip-1st Installation Expense	586.380					$5,233.62	$5,261.76				
Meter Cost (Material)		$11,182.50	$22,440.60	$53.25	$106.86						
SERVICE SUBT W/O STORES LDG		$23,744.16	$36,428.47	$123.35	$185.58	$29,455.11	$29,454.23	$153.02	$150.05	$276.37	$335.63
Cond, Primary, AL, thru 3/O	365.002	$6,435.59	$6,073.86			$22,191.83	$22,045.22				
PRIMARY SUBT W/O STORES LDG		$6,057.59	$5,627.07	$31.47	$28.67	$22,191.83	$22,045.22	$115.29	$112.31	$146.76	$140.98
Cond, Secondary, AL, thru 4/O	365.040	$4,400.20	$4,151.75			$15,187.45	$15,087.10				
Cable, Secondary, TPX, All	365.091	$22,173.24	$25,185.65			$21,198.87	$21,058.70				
Maintenance of Duct System	594.680	$1.00	$0.00			$22.42	$0.00				
Maintenance of Overhead Lines	593.180	$0.00	$0.00			$90.75	$0.00				
SEC SUBT W/O STORES LDG		$25,013.59	$27,179.36	$129.95	$138.46	$36,499.49	$36,145.80	$189.62	$184.14	$319.57	$322.60
Poles, Wood, 35/40/45 ft	364.135	$42,459.14	$50,024.85			$62,010.51	$62,345.06				
POLE SUBT W/O STORES LDG		$39,965.30	$46,345.05	$207.62	$236.10	$62,010.51	$62,345.06	$322.15	$317.61	$529.77	$553.71
Line Transformers-1st Installation Expense	583.280	$0.00	$77.00			$7,675.85	$8,901.20				
Transformer (Material)	368	$ 42,909.87	$ 32,373.46								
TRANSFORMER SUBTOTAL		$42,909.87	$32,444.80	$222.92	$165.29	$7,675.85	$8,901.20	$39.88	$45.35	$262.80	$210.64
SUB-TOTAL		$137,690.51	$148,024.75	$715.31	$754.10	$157,832.79	$158,891.51	$819.96	$809.46	$1,535.27	$1,563.56
MATERIAL SUBTOTAL MINUS METER MATERIAL				$662.06	$647.24						
STORES LDG. %				8.34%	9.30%						
METER STORES LDG %				8.34%	9.30%						
TOTAL STORES LDG $				$59.66	$70.13					$59.66	$70.13
SUBTOTAL				$774.97	$824.23			$819.96	$809.46	$1,594.93	$1,633.69
EO				$208.80	$160.40			$220.92	$157.52	$429.72	$317.92
TOTAL				$983.77	$984.63			$1,040.88	$966.98	$2,024.65	$1,951.61

2014 UG LOW DENSITY LAYOUT WITH 3.5 TON A/C

WR Number
1459058

	2011	2014
NUMBER OF LOTS =	210	210
MECA STORES LDG % =	6.24%	7.94%
ACTUAL STORES LDG =	8.34%	9.30%
ACTUAL EO =	26.94%	19.46%
ADJUSTED CO =	9.10%	6.98%

CLASSIFICATION	ACCOUNT	MATERIAL W/O CO 2011	MATERIAL W/O CO 2014	MATERIAL COST/LOT WITH CO 2011	MATERIAL COST/LOT WITH CO 2014	LABOR W/O CO 2011	LABOR W/O CO 2014	LABOR COST/LOT WITH CO 2011	LABOR COST/LOT WITH CO 2014	TOTAL LABOR & MATERIAL 2011	TOTAL LABOR & MATERIAL 2014
Service, UG, In Duct	369.600	$22,131.74	$22,846.28			$99,076.31	$95,169.20				
Meter Equip-1st Installation Expense	586.380					$5,233.62	$5,261.76				
Meter Cost (Material)		$11,182.50	$22,440.60	$53.25	$106.86						
Service Trench (Labor)						($44,352.25)	($41,585.99)				
SERVICE SUBT W/O STORES LDG		$32,014.33	$43,606.32	$166.32	$222.15	$59,957.68	$58,844.97	$311.48	$299.78	$477.80	$521.93
Cond, Primary, AL, 343-1431	365.999	$581.02	$483.65			$976.96	$671.51				
Duct, Buried (PVC)	366.201	$22,560.27	$20,503.21			$81,131.80	$71,675.11				
Maintenance of Overhead Lines	593.180	$193.35	$214.12			$607.34	$610.60				
Cable, Primary, 1/C, 2/C, All	367.201	$26,557.87	$35,269.80			$13,873.10	$13,395.00				
PRI/SEC TRENCH						($49,984.28)	($46,866.75)				
PRIMARY SUBT W/O STORES LDG		$46,962.08	$52,316.82	$243.97	$266.52	$46,604.92	$39,485.47	$242.12	$201.15	$486.09	$467.67
Cable, 600V, AL, All	367.122	$22,092.55	$24,322.02			$16,389.45	$15,824.68				
SEC SUBT W/O STORES LDG		$20,794.94	$22,532.91	$108.03	$114.79	$16,389.45	$15,824.68	$85.14	$80.62	$193.17	$195.41
Line Transformers-1st Installation Expense	583.280	$158.71	$143.46			$2,219.50	$2,315.21				
Pad, TX	366.801	$2,386.71	$4,026.45			$1,969.82	$5,502.89				
Transformer (Material)	368	$ 42,080.50	$ 34,783.92								
TRANSFORMER SUBTOTAL		$44,476.41	$38,647.09	$231.06	$196.88	$4,189.32	$7,818.10	$21.76	$39.83	$252.82	$236.71
PRI/SEC TRENCH						$49,984.28	$46,866.75	$259.67	$238.76	$259.67	$238.76
SVC TRENCH						$44,352.25	$41,585.99	$230.41	$211.85	$230.41	$211.85
SUB-TOTAL		$144,247.76	$157,103.14	$749.38	$800.34	$221,477.90	$210,425.96	$1,150.58	$1,071.99	$1,899.96	$1,872.33
MATERIAL SUBTOTAL MINUS METER MATERIAL				$696.13	$693.48						
STORES LDG. %				8.34%	9.30%						
METER STORES LDG %				8.34%	9.30%						
TOTAL STORES LDG				$62.50	$74.43					$62.50	$74.43
SUBTOTAL				$811.88	$874.77			$1,150.58	$1,071.99	$1,962.46	$1,946.76
EO				$218.74	$170.23			$310.00	$208.61	$528.74	$378.84
TOTAL				$1,030.62	$1,045.00			$1,460.58	$1,280.60	$2,491.20	$2,325.60

OPERATIONAL COSTS DIFFERENTIAL - LOW DENSITY

Low Density	30-Year NPV ($ per pole-line mile) O&M	Capital	Total	Cost per Lot
Differential (Non-Storm)	$1,586	$16,364	$17,950	$208
Avoided Storm Restoration				
Tier 1 (Full GAF) - 200 or more lots	($35,842)		($35,842)	($416)
Tier 2 (40% GAF) - 85 to 199 lots	($14,337)		($14,337)	($166)
Tier 3 (20% GAF) - less than 85 lots	($7,168)		($7,168)	($83)

Low Density	Cost Differential
Pre-Operational Cost	$373.99
Post-Operational Cost	
Tier 1 (Full GAF) - 200 or more lots	$165.99
Tier 2 (40% GAF) - 85 to 199 lots	$415.99
Tier 3 (20% GAF) - less than 85 lots	$498.99

HIGH DENSITY

COMPANY: FPL DATE: 04/01/14

OVERHEAD VS. UNDERGROUND SUMMARY SHEET

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

ITEM	OVERHEAD	UNDERGROUND	DIFFERENTIAL
LABOR	$709.44	$892.47	$183.03
MATERIAL	$801.48	$698.16	($103.32)
TOTAL	$1,510.92	$1,590.63	$79.71

EXHIBIT V

COMPANY: FPL DATE: 04/01/14

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)	$168.82	$135.36	$304.18
Primary	$12.21	$56.85	$69.06
Secondary	$96.88	$139.10	$235.98
Initial Tree Trim	----------	----------	----------
Poles	$168.12	$229.16	$397.28
Transformers	$167.80	$33.40	$201.20
Sub-Total	$613.83	$593.87	$1,207.70
Stores Handling(3)	$57.09	----------	$57.09
SubTotal	$670.92	$593.87	$1,264.79
Engineering(5)	$130.56	$115.57	$246.13
TOTAL(6)	$801.48	$709.44	$1,510.92

1 - Includes Sales Tax.

2 - Includes Meters.

3 - 9.3 % of All Material.

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

5 - 19.46 % of All Material and Labor.

6 - Does not include storm or operational costs

EXHIBIT VI

COMPANY: FPL DATE: 04/01/14

COST PER SERVICE LATERAL UNDERGROUND MATERIAL AND LABOR

High Density 176 Lot Subdivision
Company Owned Service Laterals

ITEM	MATERIAL(1)	LABOR(4)	TOTAL
Service(2)	$232.51	$259.37	$491.88
Primary	$135.90	$125.18	$261.08
Secondary	$39.78	$43.58	$83.36
Transformers	$126.51	$23.49	$150.00
Prim. & Sec. Trenching	----------	$144.15	$144.15
Service Trenching	----------	$151.32	$151.32
Sub-Total	$534.70	$747.09	$1,281.79
Stores Handling(3)	$49.73	----------	$49.73
SubTotal	$584.43	$747.09	$1,331.52
Engineering(5)	$113.73	$145.38	$259.11
TOTAL(6)	$698.16	$892.47	$1,590.63

1 - Includes Sales Tax.

2 - Includes Meters.

3 - 9.3 % of All Material.

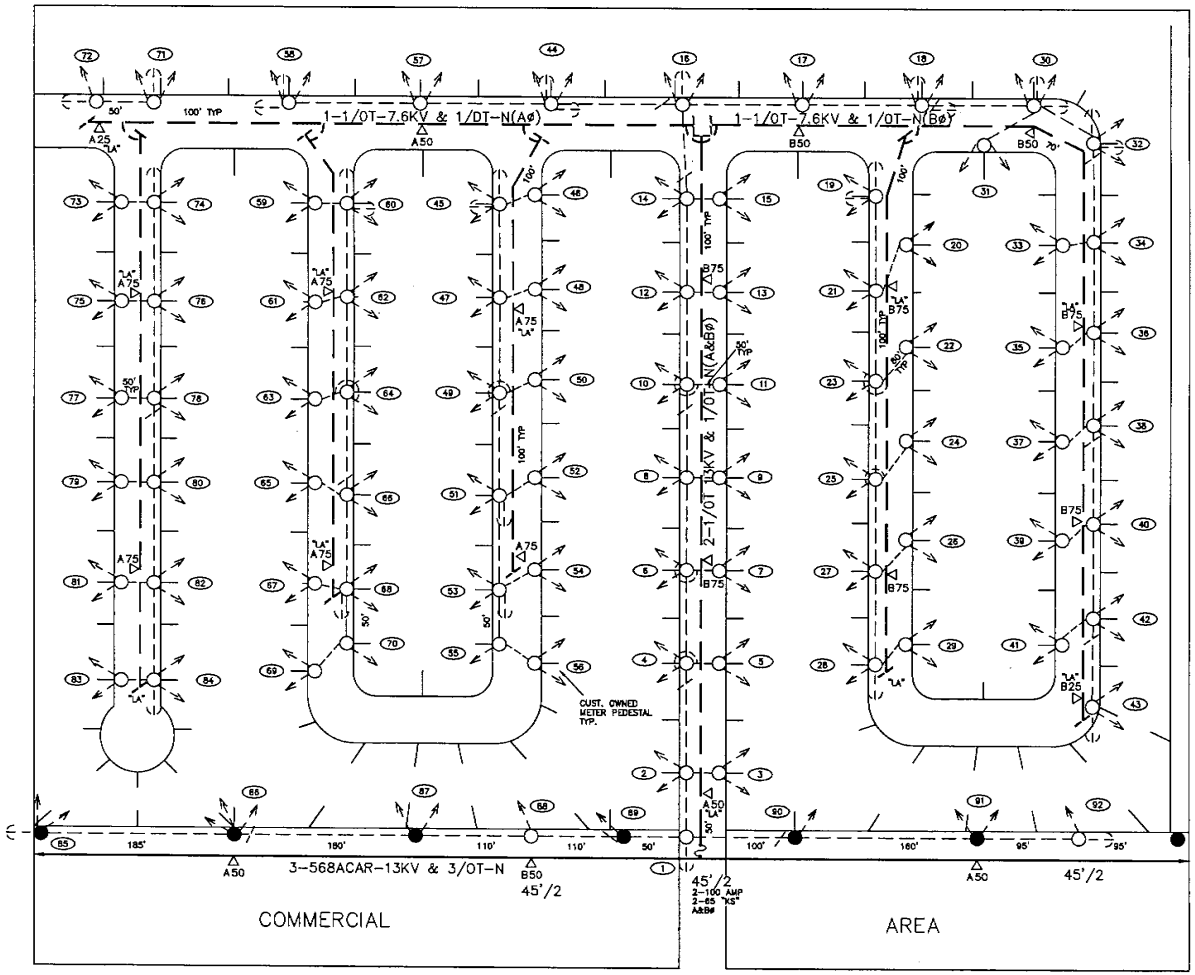
4 - Includes Payroll, Taxes, Insurance, P&W, & Transportation.

5 - 19.46 % of All Material and Labor.

6 - Does not include storm or operational costs

EXHIBIT VII

☐ INACCESSIBLE ☒ 13KV ☐ FUTURE 25KV ☐ 23KV ☐ SALT SPRAY ☐ NULL



NOTES

1. ALL SERVICES ARE #1/0 TPX. 45' LONG
2. ALL GUYS ARE 5/16", 8" SCR, 20' LD
3. ALL LINE POLES ARE 40'/3 UNLESS OTHERWISE NOTED.
4. ALL SVC POLE ARE 35'/4"
5. ALL SEC COND IS 3/0 TPX
6. FRAME LOC. 1 PER E-27.0.0, FIG. 2.
7. FRAME LOCS 4, 8, 10, & 14 SIMILAR TO E-5.0.0 (2ø)
8. FRAME LOCS 2 & 12 SIMILAR TO I-41.0.1, FIG 2
9. FRAME LOC 6 SIMILAR TO I-41.0.1, FIG 1
10. FRAME LOC 16 WITH 2-ø'S D.E. VERT
11. FRAME TYP TANG TX POLES (1ø) PER I-41.0.0
12. FRAME TYP D.E. TX POLES (1ø) PER I-42.0.1, FIG 2A
13. FRAME LOCS 86 & 91 SIMILAR TO I-41.0.1 FIG 2
14. FRAME LOC 88 SIMILAR TO I-41.0.1, FIG 1
15. NEW FACILITIES HAVE BEEN DESIGNED TO 145 MPH EXTREME WINDLOADING CRITERIA

LATERAL LOADING

AØ = 575 KVA
BØ = 575 KVA

TOTAL = 1150 KVA (CONNECTED)

	AUTH NO.	NO.	DATE	REVISION
	2816889	5	01/30/08	UPDATE TO STORM HARDENING STANDARDS
	2568243	4	02/22/07	UPDATE DWG WITH METER PEDESTALS
	2574183	3	02/21/07	NEW OH TARIFF DESIGN
	1324916	2	01/23/07	CLEAN BACKGROUND
	6484-03-010	0	02/05/97	ORIGINAL DWG
ASBUILT				

AS-BUILT COPY — Initials / Cert. Date / Foreman's Signature / Date
Job CERTIFIED COMPLETED as shown on this AS-BUILT print. Material changes shown on ROS.
Supervisor's Signature / Date
All required ground rods Have been driven & verified to be within FPL standards. Values are shown at all locations.
Foreman's Signature / Date

AS-BUILT CREW PRINT

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

Survey/Stake? YES ☐ NO ☐
Designer/Stake? YES ☐ NO ☐
Trench Feet
Telephone Request? YES ☐ NO ☐

Work with SWO? YES ☐ NO ☐
CT/Special Mtr? YES ☐ NO ☐
Duct Bank Feet
CATV Request? YES ☐ NO ☐

PERMIT REQD: CITY | DR. DIST. | COUNTY AIR | STATE RD | FAA
WMD | RR XING | COUNTY RD. | TRANSM.

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

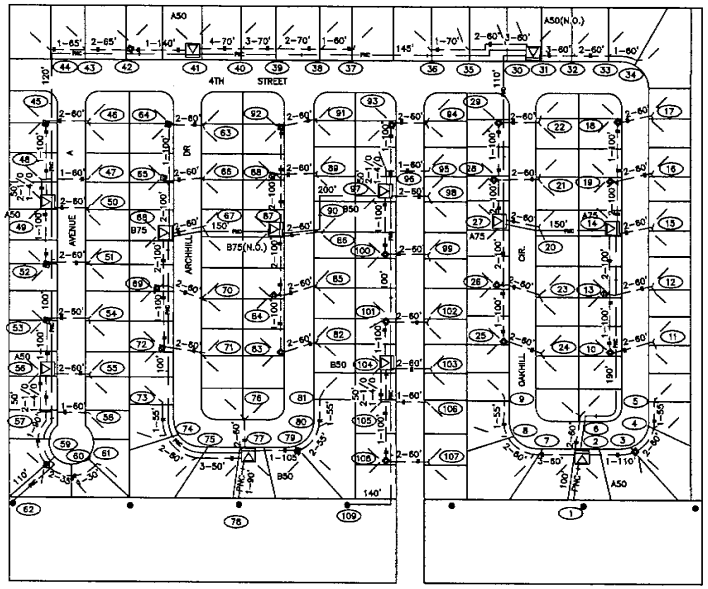
0 25 50 100 FEET

W/k SP
HIGH DENSITY
176 LOTS - OVERHEAD
2014 URD TARIFF
HARDENING REVISION

DWG NO. URDE92
WR: 2816889 IWR: 4766-48-883

PLOT DATE: 3/8/2007 PLOT TIME: 12:02:51 PM CAD NAME: DXW

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



NOTES:
1. ALL SERVICE CABLES ARE 1/0 TPX (45' LONG).
2. ALL SECONDARY CABLES ARE 4/0 TPX, UNLESS NOTED.
3. ALL HANDHOLES ARE 24" WITH 5 PORT MULTI-TAPS.
4. ALL A/C'S ARE 2.5 TON.

M	400 KVA
B	300 KVA
TOT	700 KVA (CONNECTED)

ASBUILT	AUTH NO.	NO.	DATE	REVISION
	1328347	2	01/30/08	UPDATE TO STORM HARDENING STANDARDS
	1328347	1	01/04/05	UPGRADE TX'S AND ADD MECA LOCATIONS
	6487-02-010	0	02/05/97	ORIGINAL DWG

AS-BUILT COPY — Filed: Cert. Date
AS-BUILT CREW PRINT — Foreman's Signature: Date
Job CERTIFIED COMPLETED as shown on this AS-BUILT print. Material changes shown on ROS.
Supervisor's Signature: Date
All regulated ground rods Have been driven & verified to be within FPL Standards. Values are shown at all locations.
Foreman's Signature: Date

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

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

0 50 100 200 FEET

W/k: SP
U.G. LAYOUT
HIGH DENSITY
2014 URD TARIFF HARDENING REVISION
176 LOT SUBDIVISION

DWG NO. URDE94
WR:1328347 JWR:1428-44-883

PLOT DATE: 00/00/00 PLOT TIME: 00:00:00 CAD NAME: NO-NAME

2014 OH HIGH DENSITY LAYOUT

WR Number:
2982370

	2011	2014
NUMBER OF LOTS =	176	176
MECA STORES LDG % =	6.24%	7.94%
ACTUAL STORES LDG % =	8.34%	9.30%
ACTUAL EO =	26.94%	19.46%
ADJUSTED CO =	9.10%	6.98%

CLASSIFICATION	ACCOUNT	MATERIAL W/O CO 2011	MATERIAL W/O CO 2014	MATERIAL COST/LOT WITH CO 2011	MATERIAL COST/LOT WITH CO 2014	LABOR W/O CO 2011	LABOR W/O CO 2014	LABOR COST/LOT WITH CO 2011	LABOR COST/LOT WITH CO 2014	TOTAL LABOR & MATERIAL 2011	TOTAL LABOR & MATERIAL 2014
Service Overhead	369.100	$8,584.42	$9,678.32			$17,896.51	$17,859.64				
Meter Equip-1st Installation Expense	586.380					$4,386.27	$4,409.86				
Meter Cost (Material)		$9,372.00	$18,807.36	$53.25	$106.86						
SERVICE SUBT W/O STORES LDG		$17,452.21	$27,773.75	$108.18	$168.82	$22,282.78	$22,269.50	$138.12	$135.36	$246.30	$304.18
Cond, Primary, AL, thru 3/O	365.002	$2,401.76	$2,167.55			$9,375.35	$9,235.82				
Maintenance of Overhead Lines	593.180	$0.00	$0.00			$186.63	$116.02				
PRIMARY SUBT W/O STORES LDG		$2,260.70	$2,008.11	$14.01	$12.21	$9,561.98	$9,351.84	$59.27	$56.85	$73.28	$69.06
Cond, Secondary, AL, thru 4/O	365.040	$2,049.94	$1,850.04			$8,002.01	$7,882.92				
Cable, Secondary, TPX, All	365.091	$14,134.65	$15,353.85			$15,227.30	$15,000.58				
SECONDARY SUBT W/O STORES LDG		$15,233.99	$15,938.38	$94.43	$96.88	$23,229.31	$22,883.50	$143.99	$139.10	$238.42	$235.98
Poles, Wood, 35/40/45 ft	364.135	$25,623.58	$29,853.37			$37,498.00	$37,700.37				
POLE SUBT W/O STORES LDG		$24,118.58	$27,657.37	$149.50	$168.12	$37,498.00	$37,700.37	$232.44	$229.16	$381.94	$397.28
Line Transformers-1st Installation Expense	583.280	$0.00	$46.20			$4,758.78	$5,494.83				
Transformer (Material)	368	$ 31,277.03	$ 27,563.18								
TRANSFORMER SUBTOTAL		$31,277.03	$27,605.98	$193.88	$167.80	$4,758.78	$5,494.83	$29.50	$33.40	$223.38	$201.20
SUB-TOTAL		$90,342.51	$100,983.59	$560.00	$613.83	$97,330.85	$97,700.04	$603.32	$593.87	$1,163.32	$1,207.70
MATSUB-MTR.(M)				$506.75	$506.97						
STORES LDG. %				8.34%	9.30%						
METER STORES LDG %				8.34%	9.30%						
TOTAL STORES LDG				$46.70	$57.09					$46.70	$57.09
SUBTOTAL				$606.70	$670.92			$603.32	$593.87	$1,210.02	$1,264.79
E0				$163.46	$130.56			$162.55	$115.57	$326.01	$246.13
TOTAL				$770.16	$801.48			$765.87	$709.44	$1,536.03	$1,510.92

2014 UG HIGH DENSITY LAYOUT

WR Number
1328347

	2011	2014
NUMBER OF LOTS =	176	176
MECA STORES LDG % =	6.24%	7.94%
ACTUAL STORES LDG % =	8.34%	9.30%
ACTUAL EO =	26.94%	19.46%
ADJUSTED CO =	9.10%	6.98%

CLASSIFICATION	ACCOUNT	MATERIAL W/O CO 2011	MATERIAL W/O CO 2014	MATERIAL COST/LOT WITH CO 2011	MATERIAL COST/LOT WITH CO 2014	LABOR W/O CO 2011	LABOR W/O CO 2014	LABOR COST/LOT WITH CO 2011	LABOR COST/LOT WITH CO 2014	TOTAL LABOR & MATERIAL 2011	TOTAL LABOR & MATERIAL 2014
Service, UG, In Duct	369.600	$20,316.63	$20,987.10			$65,233.88	$63,155.06				
Meter Equip-1st Installation Expense	586.380					$4,386.27	$4,409.86				
Meter Cost (Material)		$9,372.00	$18,807.36	$53.25	$106.86						
Service Trench (Labor)						($26,551.01)	($24,895.02)				
SERVICE SUBT W/O STORES LDG		$28,495.33	$38,250.66	$176.63	$232.51	$43,069.14	$42,669.90	$266.97	$259.37	$443.60	$491.88
Duct, Buried (PVC)	366.201	$11,897.98	$10,844.96			$39,243.03	$35,011.49				
Maintenance of Overhead Lines	593.180	$71.40	$84.12			$8.48	$8.52				
Cond, Primary, AL, 343-1431	365.999	$704.76	$629.88			$1,241.08	$937.08				
Cable, Primary, 1/C, 2/C, All	367.201	$9,670.16	$12,573.61			$8,758.34	$8,351.56				
Primary/Secondary Trench (Labor)						($25,292.12)	($23,714.65)				
PRIMARY SUBT W/O STORES LDG		$21,031.91	$22,357.39	$130.37	$135.90	$23,958.80	$20,594.00	$148.51	$125.18	$278.88	$261.08
Cable, 600V, AL, All	367.122	$6,491.25	$7,064.15			$7,517.71	$7,169.80				
SECONDARY SUBT W/O STORES LDG		$6,109.98	$6,544.52	$37.87	$39.78	$7,517.71	$7,169.80	$46.60	$43.58	$84.47	$83.36
Line Transformers-1st Installation Expense	583.280	$79.32	$71.76			$1,109.76	$1,157.64	$0.00	$0.00		
Pad, TX	366.801	$1,193.40	$2,144.96			$984.96	$2,707.31	$0.00	$0.00		
Transformer (Material)	368	$ 22,216.84	$ 18,758.88								
TRANSFORMER SUBTOTAL		$23,414.81	$20,812.54	$145.14	$126.51	$2,094.72	$3,864.95	$12.98	$23.49	$158.12	$150.00
PRI/SEC TRENCH						$25,292.12	$23,714.65	$156.78	$144.15	$156.78	$144.15
SVC TRENCH						$26,551.01	$24,895.02	$164.58	$151.32	$164.58	$151.32
SUB-TOTAL		$79,052.03	$87,965.11	$490.01	$534.70	$128,483.50	$122,908.31	$796.42	$747.09	$1,286.43	$1,281.79
MATSUB-MTR.(M)				$436.76	$427.84						
STORES LDG. %				8.34%	9.30%						
METER STORES LDG %				8.34%	9.30%						
TOTAL STORES LDG				$40.87	$49.73					$40.87	$49.73
SUBTOTAL				$530.88	$584.43			$796.42	$747.09	$1,327.30	$1,331.52
E0				$143.03	$113.73			$214.58	$145.38	$357.61	$259.11
TOTAL				$673.91	$698.16			$1,011.00	$892.47	$1,684.91	$1,590.63

OPERATIONAL COSTS DIFFERENTIAL - HIGH DENSITY

High Density	30-Year NPV ($ per pole-line mile) O&M	Capital	Total	Cost per Lot
Differential (Non-Storm)	$1,778	$17,450	$19,228	$192
Avoided Storm Restoration				
Tier 1 (Full GAF) - 300 or more lots	($41,650)		($41,650)	($416)
Tier 2 (40% GAF) - 100 to 299 lots	($16,660)		($16,660)	($166)
Tier 3 (20% GAF) - less than 100 lots	($8,330)		($8,330)	($83)

High Density	Cost Differential
Pre-Operational Cost	$79.71
Post-Operational Cost (Note 1)	
Tier 1 (Full GAF) - 300 or more lots	$0.00 Note 1
Tier 2 (40% GAF) - 100 to 299 lots	$105.71
Tier 3 (20% GAF) - less than 100 lots	$188.71

Note 1: Where the "Post-Operational" Costs are negative, the differentials have been set to $0.

METER PEDESTAL

COMPANY: FPL DATE: 04/01/14

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	$532.60	$469.02	($63.58)
MATERIAL	$681.17	$583.48	($97.69)
TOTAL *	$1,213.77	$1,052.50	($161.27)

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

EXHIBIT VIII

COMPANY: FPL DATE: 04/01/14

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)	$139.40	$79.94	$219.34
Primary	$12.59	$58.89	$71.48
Secondary	$74.57	$117.81	$192.38
Initial Tree Trim	----------	----------	----------
Poles	$127.33	$155.80	$283.13
Transformers	$167.80	$33.40	$201.20
Sub-Total	$521.69	$445.84	$967.53
Stores Handling(3)	$48.52	----------	$48.52
SubTotal	$570.21	$445.84	$1,016.05
Engineering(5)	$110.96	$86.76	$197.72
TOTAL(6)	$681.17	$532.60	$1,213.77

1 - Includes Sales Tax.

2 - Includes Meters.

3 - 9.3 % of All Material.

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

5 - 19.46 % of All Material and Labor.

6 - Does not include storm or operational costs

EXHIBIT IX

COMPANY: FPL DATE: 04/01/14

COST PER DWELLING UNIT UNDERGROUND MATERIAL AND LABOR

High Density 176 Lot Subdivision
Customer Owned Service Laterals from Meter Centers

ITEM	MATERIAL(1)	LABOR(4)	TOTAL
Service(2)	$114.32	$62.99	$177.31
Primary	$136.10	$109.85	$245.95
Secondary	$81.19	$80.72	$161.91
Transformers	$115.26	$19.85	$135.11
Prim. & Sec. Trenching	----------	$119.21	$119.21
Service Trenching	----------	----------	----------
Sub-Total	$446.87	$392.62	$839.49
Stores Handling(3)	$41.56	----------	$41.56
SubTotal	$488.43	$392.62	$881.05
Engineering(5)	$95.05	$76.40	$171.45
TOTAL(6)	$583.48	$469.02	$1,052.50

1 - Includes Sales Tax.

2 - Includes Meters.

3 - 9.3 % of All Material.

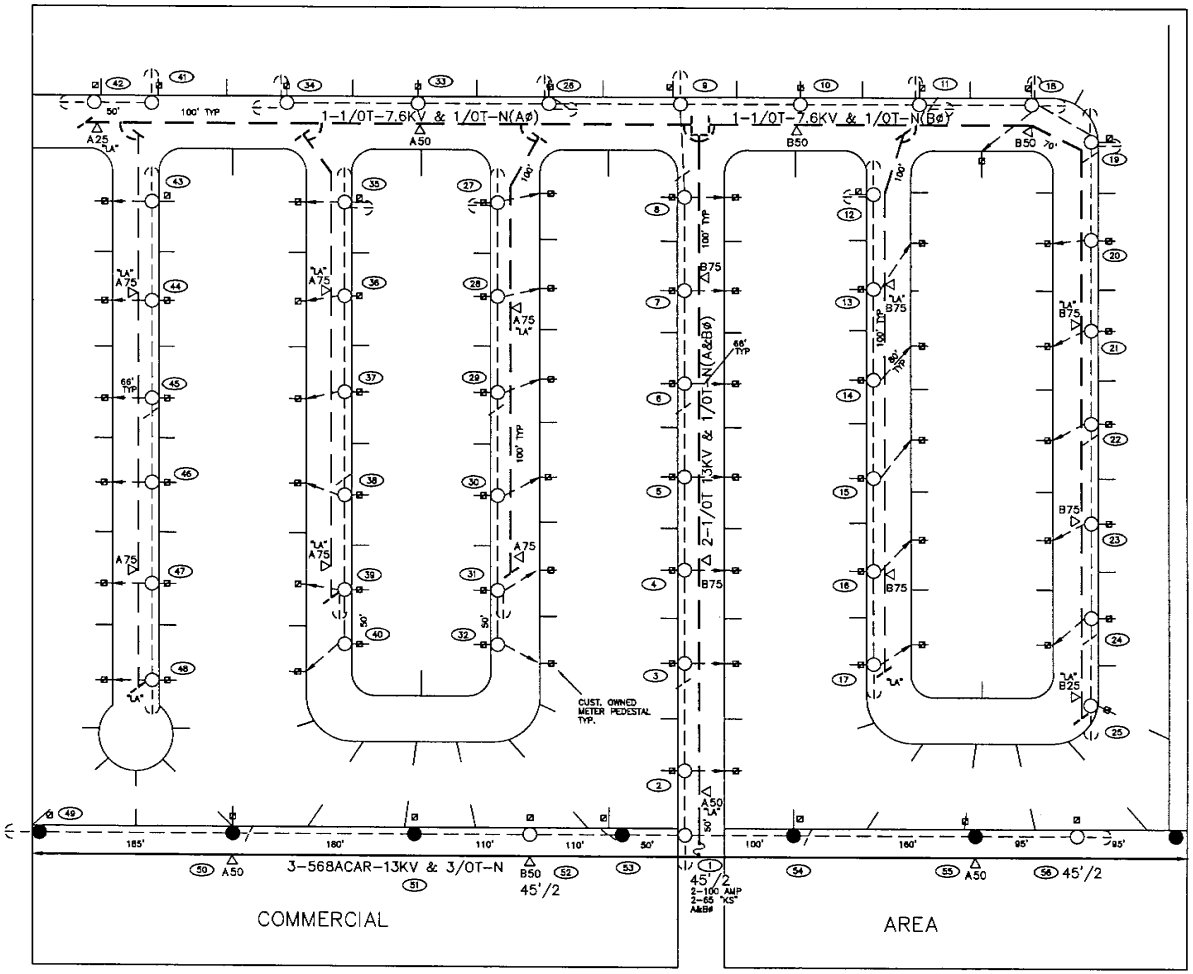
4 - Includes Payroll, Taxes, Insurance, P&W, & Transportation.

5 - 19.46 % of All Material and Labor.

6 - Does not include storm or operational costs

EXHIBIT X

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



NOTES

1. ALL GUYS ARE 5/16", 8" SCR, 20' LD
2. ALL SVC'S TO CUST. METER PEDESTALS ADJACENT TO LINE POLES ARE 1/0 TPX, 18' LONG. SERVICES CROSSING ROADS ARE 1/0 TPX, LENGTH VARIES.
3. ALL POLES ARE 40'/3 UNLESS NOTED OTHERWISE.
4. ALL SEC. CONDS. ARE 3/0 TPX.
5. FRAME LOC 1 PER E-27.0.0, FIG 2.
6. FRAME LOCS 3, 5, 6, & 8 SIMILAR TO E-5.0.0(2ø)
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 2ø'S D.E. VERT
10. FRAME TYP TANG TX POLES (1ø) PER I-41.0.0
11. FRAME TYP O.E. TX POLES (1ø) 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 TTO I-41.0.1, FIG 1
14. NEW FACILITIES HAVE BEEN DESIGNED TO 145 MPH EXTREME WINDLOADING CRITERIA.

LATERAL LOADING

Aø = 575 KVA
Bø = 575 KVA
TOTAL = 1150 KVA (CONNECTED)

PLOT DATE: 3/6/2007 PLOT TIME: 11:30:28 AM CAD NAME: DGN

ASBUILT	AUTH NO.	NO.	DATE	REVISION
	2819070	4	01/30/08	UPDATE TO STORM HARDENING STANDARDS
	2568243	3	03/08/07	UPDATE DWG WITH METER PEDESTALS
	1324918	2	01/23/07	CLEAN BACKGROUND
	1324918	1	01/04/05	EDIT POLE SIZE
	6484-04-010	0	02/05/97	ORIGINAL DWG

AS-BUILT COPY — AS-BUILT CREW PRINT

Initials / Cert. Date — Foreman's Signature / Date

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

Supervisor's Signature / Date

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

Foreman's Signature / Date

Easement? YES ☐ NO ☐	Survey/Stake? YES ☐ NO ☐	Work with SMO? YES ☐ NO ☐	
Tree Work? YES ☐ NO ☐	Designer/Stake? YES ☐ NO ☐	CT/Special Mtr? YES ☐ NO ☐	
Map Posting? YES ☒ NO ☐	Trench Feet	Duct Bank Feet	
	PERMIT REQ. CITY / CR. DIST. / COUNTY AIR / STATE RD / FAA		
	W&D / RR XING / COUNTY RD. / TRANSM.		
Posted by	Telephone Request? YES ☐ NO ☐	CATV Request? YES ☐ NO ☐	

FPL

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

0 25 50 100 FEET

W/c SP

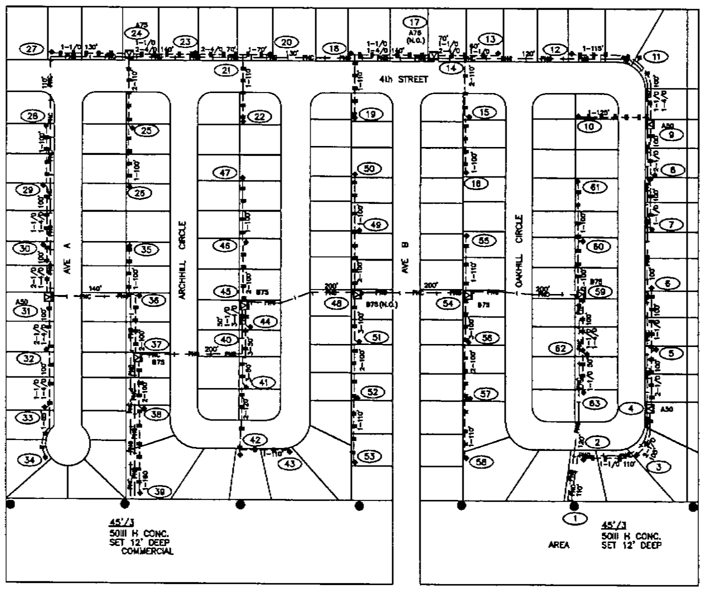
METER PEDESTALS
176 LOTS - OVERHEAD

2014 URD TARIFF
HARDENING REVISION

DWG NO. URDE93

WR: 2819070 IWR: 4765-48-883

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



NOTES:
1. ALL SECONDARY IS 4/0 UNLESS NOTED.
2. ALL HH'S ARE 24" WITH 3 PORT (2SVCS) OR 5 PORT (3-4 SVCS) MULTITAPS.
3. NEW FACILITIES HAVE BEEN DESIGNED TO 145 MPH EXTREME WINDLOADING CRITERIA

A∅ 300 KVA
B∅ 375 KVA
TOT 675 KVA (CONNECTED)

PLOT DATE: 00/00/00 PLOT TIME: 00:00:00 CAD NAME: NO-NAME

ASBUILT	AUTH NO.	NO.	DATE	REVISION
	1368886	2	01/30/08	UPDATE TO STORM HARDENING STANDARDS
	1368886	1	01/04/05	ADD MECA LOCATIONS
	6486-03-010	0	02/05/97	ORIGINAL DWG

AS-BUILT COPY — AS-BUILT CREW PRINT
Initials / Cert. Date — Foreman's Signature / Date
Job CERTIFIED COMPLETED as shown on this AS-BUILT print. Material changes shown on ROS.
Supervisor's Signature / Date
All required ground rods Have been driven & verified to be within FPL standards. Values are shown at all locations.
Foreman's Signature / Date

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

Survey/Stake? YES ☐ NO ☐ — Work with SMO? YES ☐ NO ☐
Designer/Stake? YES ☐ NO ☐ — CT/Special Mtr? YES ☐ NO ☐
Trench Feet — Duct Bank Feet
PERMIT REQ'D: CITY | DR. DIST. | COUNTY AIR | STATE RD | FAA
WMD | RR XING | COUNTY RD. | TRANSM.
Telephone Request? YES ☐ NO ☐ CATV Request? YES ☐ NO ☐

FPL

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

0 50 100 200 FEET

M/A: SP
U.G. LAYOUT
METER PEDESTAL
2014 URD TARIFF HARDENING REVISION
176 LOT SUBDIVISION
DWG NO. URDE95
WR:1368886 IWR:2435-44-883

2014 OH METER PEDESTAL LAYOUT

WR Number
2983564

	2011	2014
NUMBER OF LOTS =	176	176
MECA STORES LDG % =	6.24%	7.94%
ACTUAL STORES LDG % =	8.34%	9.30%
ACTUAL EO =	26.94%	19.46%
ADJUSTED CO =	9.10%	6.98%

CLASSIFICATION	ACCOUNT	MATERIAL W/O CO 2011	MATERIAL W/O CO 2014	MATERIAL COST/LOT WITH CO 2011	MATERIAL COST/LOT WITH CO 2014	LABOR W/O CO 2011	LABOR W/O CO 2014	LABOR COST/LOT WITH CO 2011	LABOR COST/LOT WITH CO 2014	TOTAL LABOR & MATERIAL 2011	TOTAL LABOR & MATERIAL 2014
Service Overhead	369.100	$3,961.35	$4,454.37			$8,763.58	$8,742.03				
Meter Equip-1st Installation Expense	586.380					$4,386.27	$4,409.86				
Meter Cost (Material)		$9,372.00	$18,807.36	$53.25	$106.86						
SERVICE SUBT W/O STORES LDG		$13,100.68	$22,934.07	$81.21	$139.40	$13,149.85	$13,151.89	$81.51	$79.94	$162.72	$219.34
Cond, Primary, AL, thru 3/O	365.002	$2,458.27	$2,235.49			$9,786.74	$9,613.86				
Maintenance of Overhead Lines	593.180	$0.00	$0.00			$90.76	$74.67				
PRIMARY SUBT W/O STORES LDG		$2,313.89	$2,071.05	$14.34	$12.59	$9,877.50	$9,688.53	$61.23	$58.89	$75.57	$71.48
Cond, Secondary, AL, thru 4/O	365.040	$2,098.17	$1,908.03			$8,353.13	$8,205.58				
Cable, Secondary, TPX, All	365.091	$10,354.64	$11,333.82			$11,377.06	$11,176.09				
SECONDARY SUBT W/O STORES LDG		$11,721.40	$12,267.78	$72.66	$74.57	$19,730.18	$19,381.67	$122.30	$117.81	$194.96	$192.38
Poles, Wood, 35/40/45 ft	364.135	$18,813.84	$22,610.82			$25,494.69	$25,632.12				
POLE SUBT W/O STORES LDG		$17,708.81	$20,947.58	$109.77	$127.33	$25,494.69	$25,632.12	$158.03	$155.80	$267.80	$283.13
Line Transformers-1st Installation Expense	583.280	$0.00	$46.20			$4,758.78	$5,494.83				
Transformer (Material)	368	$ 31,277.03	$ 27,563.18								
TRANSFORMER SUBTOTAL		$31,277.03	$27,605.98	$193.88	$167.80	$4,758.78	$5,494.83	$29.50	$33.40	$223.38	$201.20
SUB-TOTAL		$76,121.81	$85,826.46	$471.86	$521.69	$73,011.00	$73,349.04	$452.57	$445.84	$924.43	$967.53
MATSUB-MTR.(M)				$418.61	$414.83						
STORES LDG. %				8.34%	9.30%						
METER STORES LDG %				8.34%	9.30%						
TOTAL STORES LDG				$39.35	$48.52					$39.35	$48.52
SUBTOTAL				$511.21	$570.21			$452.57	$445.84	$963.78	$1,016.05
E0				$137.74	$110.96			$121.94	$86.76	$259.68	$197.72
TOTAL				$648.95	$681.17			$574.51	$532.60	$1,223.46	$1,213.77

2014 UG METER PEDESTAL LAYOUT

WR Number
1368886

	2011	2014
NUMBER OF LOTS =	176	176
MECA STORES LDG % =	6.24%	7.94%
ACTUAL STORES LDG% =	8.34%	9.30%
ACTUAL EO =	26.94%	19.46%
ADJUSTED CO =	9.10%	6.98%

CLASSIFICATION	ACCOUNT	MATERIAL W/O CO 2011	MATERIAL W/O CO 2014	MATERIAL COST/LOT WITH CO 2011	MATERIAL COST/LOT WITH CO 2014	LABOR W/O CO 2011	LABOR W/O CO 2014	LABOR COST/LOT WITH CO 2011	LABOR COST/LOT WITH CO 2014	TOTAL LABOR & MATERIAL 2011	TOTAL LABOR & MATERIAL 2014
Service, UG, In Duct	369.699	$0.00	$0.00			$5,957.60	$5,953.31				
Meter Equip-1st Installation Expense	586.380					$4,386.27	$4,409.86				
Meter Cost (Material)		$9,372.00	$18,807.36	$53.25	$106.86						
Service Trench (Labor)						$0.00	$0.00				
SERVICE SUBT W/O STORES LDG		$9,372.00	$18,807.36	$58.09	$114.32	$10,343.87	$10,363.17	$64.12	$62.99	$122.21	$177.31
Duct, Buried (PVC)	366.201	$12,387.85	$11,408.64			$33,848.26	$30,205.44				
Cond, Primary, AL, 343-1431	365.999	$610.98	$522.24			$981.94	$676.52				
Cable, Primary, 1/C, 2/C, All	367.201	$9,206.96	$12,093.69			$7,025.62	$6,704.01				
Maintenance of Overhead Lines	593.180	$158.81	$142.87			$96.46	$96.96				
Primary/Secondary Trench (Labor)						($20,915.51)	($19,611.00)				
PRIMARY SUBT W/O STORES LDG		$21,051.01	$22,389.69	$130.49	$136.10	$21,036.78	$18,071.93	$130.40	$109.85	$260.89	$245.95
Cable, 600V, AL, All	367.122	$13,205.00	$14,417.23			$13,913.74	$13,279.24				
SECONDARY SUBT W/O STORES LDG		$12,429.41	$13,356.71	$77.05	$81.19	$13,913.74	$13,279.24	$86.25	$80.72	$163.30	$161.91
Line Transformers-1st Installation Expense	583.280	$66.10	$59.80			$924.80	$964.70	$0.00	$0.00		
Pad, TX	366.801	$994.50	$2,223.45			$820.80	$2,301.56	$0.00	$0.00		
Transformer (Material)	368	$ 19,559.89	$ 16,847.44								
TRANSFORMER SUBTOTAL		$20,558.20	$18,962.74	$127.43	$115.26	$1,745.60	$3,266.26	$10.82	$19.85	$138.25	$135.11
PRI/SEC TRENCH						$20,915.51	$19,611.00	$129.65	$119.21	$129.65	$119.21
SVC TRENCH						$0.00	$0.00	$0.00	$0.00		
SUB-TOTAL		$63,410.62	$73,516.50	$393.06	$446.87	$67,955.50	$64,591.60	$421.24	$392.62	$814.30	$839.49
MATSUB-MTR.(M)				$339.81	$340.01						
STORES LDG. %				8.34%	9.30%						
METER STORES LDG %				8.34%	9.30%						
TOTAL STORES LDG				$32.78	$41.56					$32.78	$41.56
SUBTOTAL				$425.84	$488.43			$421.24	$392.62	$847.08	$881.05
E0				$114.73	$95.05			$113.49	$76.40	$228.22	$171.45
TOTAL				$540.57	$583.48			$534.73	$469.02	$1,075.30	$1,052.50

OPERATIONAL COSTS DIFFERENTIAL - METER PEDESTAL

Meter Pedestal	30-Year NPV ($ per pole-line mile) O&M	Capital	Total	Cost per Lot
Differential (Non-Storm)	$1,778	$17,450	$19,228	$192
Avoided Storm Restoration				
Tier 1 (Full GAF) - 300 or more lots	($41,650)		($41,650)	($416)
Tier 2 (40% GAF) - 100 to 299 lots	($16,660)		($16,660)	($166)
Tier 3 (20% GAF) - less than 100 lots	($8,330)		($8,330)	($83)

Meter Pedestal		Cost Differential
Pre-Operational Cost	Note 1	$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 "Pre-Operational Cost" differential has been set to $0 since it is a negative amount (-161.27). However, the negative amount has been applied to determine the "Post-Operational Cost" differentials.

FEEDER COST

COMPANY: FPL DATE: 04/01/14

AVERAGE UNDERGROUND FEEDER COST

Underground	Overhead	Difference
$/Ft..... $32.35	$/Ft..... $20.50	$/Ft..... $11.85

AVERAGE UNDERGROUND LATERAL COST

1 Phase Underground	1 Phase Overhead	Difference
$/Ft..... $8.46	$/Ft..... $7.18	$/Ft..... $1.28

2 Phase Underground	2 Phase Overhead	Difference
$/Ft..... $12.86	$/Ft..... $9.04	$/Ft..... $3.82

3 Phase Underground	3 Phase Overhead	Difference
$/Ft..... $17.14	$/Ft..... $11.03	$/Ft..... $6.11

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

EXHIBIT XII

DATE: 04/01/14

2014 URD TARIFF

FEEDER/LATERAL COST[1]

Feeder Length (Ft) = ……		25,428
UG Feeder Cost = ...		$895,500.57
26 UG Lateral Risers not required if UG Feeder is used		
Cost of each Lateral Riser = ……	$2,803.47	
26 Lateral Risers X	$2,803.47 = …….	($72,890.22)
Net UG Feeder Cost = ...		$822,610.35
UG Feeder per foot cost = ...		$32.35
OH Feeder Cost =.....		$521,234.30
OH Feeder per foot cost = ...		$20.50
Feeder Differential Cost = ...		$11.85
Padmounted Switch cabinet weighted cost (Each)[2] = …….		$25,838.56

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.

DATE: 04/01/14

2014 URD TARIFF

LATERAL COST[3]

Lateral Length = 1000 Feet

1 Phase UG Lateral Cost =	$8,455.14
1 Phase UG Lateral Cost Per Foot =	$8.46
1 Phase Overhead Lateral Cost =	$7,184.23
1 Phase Overhead Lateral Cost Per Foot =	$7.18
1 Phase Lateral Differential Cost =	$1.28
2 Phase UG Lateral Cost =	$12,864.08
2 Phase UG Lateral Cost Per foot =	$12.86
2 Phase OH Lateral Cost =	$9,041.37
2 Phase OH Lateral Cost Per foot =	$9.04
2 Phase Lateral Differential Cost =	$3.82
3 Phase UG Lateral Cost =	$17,135.86
3 Phase UG Lateral Cost Per foot =	$17.14
3 Phase OH Lateral Cost =	$11,025.85
3 Phase OH Lateral Cost Per foot =	$11.03
3 Phase Lateral Differential Cost =	$6.11

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

CONDUIT CREDITS

DATE: 04/01/14

2014 URD TARIFF

URD BASIS ADDENDUM TO APPENDIX NO. 3

10.3.3 Conduit Installation Credits

1. Low Density

Pri/Sec = ...	174.09	MH	X	$108.39	/MH	=.....	$18,869.62	
							210	Lots
							$ 89.86	/Lot
Svc =.....	102.9	MH	X	$108.39	/MH	=.....	$11,153.33	
							210	Lots
							$ 53.11	/Lot

2. High Density

Pri/Sec = ...	91.04	MH	X	$108.39	/MH	=.....	$9,867.83	
							176	Lots
							$ 56.07	/Lot
Svc =.....	70.4	MH	X	$108.39	/MH	=.....	$7,630.66	
							176	Lots
							$ 43.36	/Lot

3. Meter Pedestals

Pri/Sec = ...	74.24	MH	X	$108.39	/MH	=.....	$8,046.87	
							176	Lots
							$ 45.72	/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	$108.39	/MH X.	63	Ft.=.....	$34.14 /Lot

10.4.3 **UG Service from OH Lines**

2" PVC	0.005	MH X	$108.39	/MH =	.....	$0.54 /Ft.
LARGER THAN 2" PVC	0.007	MH X	$108.39	/MH =	.....	$0.76 /Ft.

10.3.3.d. **Credit for Installation of Conduit**

2" PVC	0.005	MH X	$108.39	/MH =	.....	$0.54 /Ft.
LARGER THAN 2" PVC	0.007	MH X	$108.39	/MH =	.....	$0.76 /Ft.

10.2.11 **Extensions of Service Beyond Point of Delivery**

CABLE MATERIAL	$0.84 /Ft.	X	1.093	Stores Loading = ...	$0.92 /Ft.	
	$0.92 /Ft.	X	1.1946	EO = ...	$1.10 /Ft.	
CABLE PULL	$108.39 /MH	X	0.003	MH =.....	$ 0.33 /Ft.	
	$ 0.33 /Ft.	X	1.1946	EO = ...	$0.39 /Ft.	
CONDUIT MATERIAL	$0.37 /Ft.	X	1.093	Stores Loading = ...	$0.41 /Ft.	
	$0.41 /Ft.	X	1.1946	EO = ...	$0.49 /Ft.	
CONDUIT LABOR	$108.39 /MH	X	0.005	MH =.....	$0.54 /Ft.	
	$0.54 /Ft.	X	1.1946	EO = ...	$0.65 /Ft.	
TRENCH	$108.39 /MH	X	0.029	MH =.....	$3.14 /Ft.	
	$3.14 /Ft.	X	1.1946	EO = ...	$3.75 /Ft.	
				TOTAL.....	$6.38 /Ft.	

When Customer Provides Trench and Conduit Installation

$1.10	+	$0.39	+	$0.49	=.....	$1.98 /Ft.
Cable Material +		Pull Labor	+	Conduit Material		

TRENCH CREDITS

DATE: 04/01/14

2014 URD TARIFF

TRENCH CREDITS

10.3.3

1. Low Density

Pri/Sec = ...	432.39	MH	X	$108.39	/MH	=.....			$46,866.75	
									210	Lots
									$223.18	/Lot
Svc =.....	0.029	MH	X	$108.39	/MH	X	63	Ft. =.....	$198.03	/Lot

2. High Density

Pri/Sec = ...	218.79	MH	X	$108.39	/MH	=.....			$23,714.65	
									176	Lots
									$134.74	/Lot
Svc =.....	0.029	MH	X	$108.39	/MH	X	45	Ft. =.....	$141.45	/Lot

3. Meter Pedestals

Pri/Sec = ...	180.93	MH	X	$108.39	/MH	=.....			$19,611.00	
									176	Lots
									$111.43	/Lot

Feeder/Lateral Trench Credit =.....	$108.39	/MH X	0.029	MH =	$3.14	/Ft.
Feeder Splice Box Installation Credit =.....	$108.39	/MH X	5.56	MH =	$602.65	/Box
Primary Splice Box Installation Credit =.....	$108.39	/MH X	1.94	MH =	$210.28	/Box
Secondary Handhole Installation Credit						
For 17" Handhole = ...	$108.39	/MH X	0.18	MH =	$19.51	/HH
For 24" or 30" Handhole = ...	$108.39	/MH X	0.51	MH =	$55.28	/HH
Concrete Pad for Pad Mounted Transformer or Capacitor Bank Credit =.....	$108.39	/MH X	0.5	MH =	$54.20	/Pad
Flexible HDPE Conduit Installation Credit = ...	$108.39	/MH X	0.001	MH =	$0.11	/Ft.
Concrete Pad and Cable Chamber for Feeder Switch Pad =.....	$108.39	/MH X	4.71	MH =	$510.52	/Pad

Trench Credit for New UG Service Laterals

10.4.3	$108.39	/MH X	0.029	MH =	$3.14	/Ft.

Trench Credit for Replacement of OH Service with UG Service

10.5.4.	0.029	MH X	$108.39	/MH X	63	Ft. =	$198.03	/Svc

Shown on Page 3 of Basis

RISER TO HANDHOLE COST
AND SERVICE LATERAL DIFFERENTIAL

DATE: 04/01/14

2014 URD TARIFF

RISER TO HANDHOLE COST

Overhead

Material	Labor	Total
$92.89	$148.90	$241.79

Underground

Material	Labor	
$390.52	$526.80	$917.32

DIFFERENTIAL = ... $675.53

SERVICE LATERAL DIFFERENTIAL - LOW DENSITY

	Underground	Overhead
Material	$129.97	$90.68
Labor	$395.69	$149.85
Stores loading	$12.09	$8.43
EO	$104.65	$48.45
Total	$642.40	$297.41

UNDERGROUND	$642.40
OVERHEAD	($297.41)
DIFFERENTIAL =	$344.99

DATE: 04/01/14

2014 URD TARIFF

SERVICE LATERAL DIFFERENTIAL - HIGH DENSITY

	Underground	Overhead
Material	$105.38	$75.71
Labor	$318.46	$135.37
Stores loading	$9.80	$7.04
EO	$84.39	$42.45
Total	$518.03	$260.57

UNDERGROUND	$518.03
OVERHEAD	($260.57)
DIFFERENTIAL =	$257.46

COST CHANGES

Low Density Major Changes (Base rate)

Item	Approved	Current	Difference	Total $	Change per Lot (differential)	% of total change
CIAC/Lot	**$466.55**	**$373.99**	**$ (92.56)**		**$ (92.56)**	**100.00%**
OH Labor Rate	$ 124.61	$ 125.28	$ 0.67	$ 850.14	$ (4.05)	
UG Labor Rate	$ 115.60	$ 108.39	$ (7.21)	$ (13,221.35)	$ (62.96)	
Labor Impact					**$ (67.01)**	**72.39%**
Stores Loading cost/Lot - OH	$59.66	$70.13	$ 10.47	$ 2,198.70	$ (10.47)	
Stores Loading cost/Lot - UG	$62.50	$74.43	$ 11.93	$ 2,505.30	$ 11.93	
Store Loading Impact					**$ 1.46**	**-1.58%**
EO/Lot - OH	$429.72	$317.92	$ (111.80)		$ 111.80	
EO/Lot - UG	$528.74	$378.84	$ (149.90)		$ (149.90)	
EO Impact					**$ (38.10)**	**41.16%**
Major material						
Transformer cost - OH	$42,909.87	$32,444.80	$ (10,465.07)		$ 49.83	
Poles cost	$39,965.30	$46,345.05	$ 6,379.75		$ (30.38)	
Primary Conductor cost	$6,057.59	$5,627.07	$ (430.52)		$ 2.05	
Secondary Conductor cost	$25,013.59	$27,179.36	$ 2,165.77		$ (10.31)	
Service Conductor & Meter cost	$23,744.16	$36,428.47	$ 12,684.31		$ (60.40)	
Transformer cost - UG	$44,476.41	$38,647.09	$ (5,829.32)		$ (27.76)	
Primary Cable cost	$46,962.08	$52,316.82	$ 5,354.74		$ 25.50	
Conduit cost (164-33100-6)	$ 18,536.92	$17,056.72	$ (1,480.20)		$ (7.05)	
Secondary Cable cost	$20,794.94	$22,532.91	$ 1,737.97		$ 8.28	
Service Cable & Meter cost	$32,014.33	$43,606.32	$ 11,591.99		$ 55.20	
Other Material					$ 6.13	
Material Impact					**$ 11.09**	**-11.98%**
						100.00%

Overhead Transformers	Size	2011 Cost per	2014 Cost per	$ Change per	% Change per
441-12500-5	25	$830.58	$680.52	($150.06)	-18%
441-15000-0	50	$1,244.97	$908.42	($336.55)	-27%
441-17500-2	75	$1,741.76	$1,653.60	($88.16)	-5%

Underground Transformers	Size	2011 Cost per	2014 Cost per	$ Change per	% Change per
459-42000-9	50	$1,720.67	$1,411.36	($309.31)	-18%
459-42100-5	75	$2,112.87	$1,867.00	($245.87)	-12%

Poles	Size	2011 Cost per	2014 Cost per	$ Change per	% Change per
151-18000-0	35/4	$172.08	$180.65	$8.57	5%
151-18900-1	40/3	$243.02	$293.11	$50.09	21%
151-19400-5	45/2	$332.07	$431.69	$99.62	30%

Conduit and Cable	Size	2011 Cost/Ft	2014 Cost/Ft	$ Change per	% Change per
164-33100-6	2"	$0.40	$0.37	($0.03)	-8%
100-25000-5	1/0 TPX (UG)	$0.79	$0.84	$0.06	7%
100-25300-4	4/0 TPX (UG)	$1.08	$1.20	$0.12	11%

2014 URD TARIFF LABOR CHANGES

LOW DENSITY

$373.99	-	$466.55	=	($92.56)	=	-19.84%

LABOR		2011	2014	%INC	$ Diff. Impact	% Diff. Impact
1. Labor Rate	OH	$124.61	$125.28	0.54%	($4.04)	4.37%
(Per MH)	UG	$115.60	$108.39	-6.24%	($62.85)	67.90%
2. Manhours	OH	1267.53	1268.87	0.11%	($0.80)	0.86%
	UG	1893.80	1897.01	0.17%	$1.77	-1.91%
3. EO/CO Rate		38.49%	27.80%	-27.77%	($32.40)	35.00%
Base		$303.05	$245.40	-19.02%	($22.19)	23.98%
Labor Impact on Differential.....					**($120.51)**	**130.20%**

High Density Major Changes (Base rate)

Item	Approved	Current	Difference	Total $	Change per Lot (differential)	% of total change
CIAC/Lot	**$148.88**	**$79.71**	**$ (69.17)**		**$ (69.17)**	**100.00%**
OH Labor Rate	$ 124.61	$ 125.28	$ 0.67	$ 522.57	$ (2.49)	
UG Labor Rate	$ 115.60	$ 108.39	$ (7.21)	$ (7,551.36)	$ (35.96)	
Labor Impact					**$ (38.45)**	**55.58%**
Stores Loading cost/Lot - OH	$46.70	$57.09	$ 10.39	$ 2,181.90	$ (10.39)	
Stores Loading cost/Lot - UG	$40.87	$49.73	$ 8.86	$ 1,860.60	$ 8.86	
Store Loading Impact					**$ (1.53)**	**2.21%**
EO/Lot - OH	$326.01	$246.13	$ (79.88)		$ 79.88	
EO/Lot - UG	$357.61	$259.11	$ (98.50)		$ (98.50)	
EO Impact					**$ (18.62)**	**26.92%**
Major material						
Transformer cost - OH	$31,277.03	$27,605.98	$ (3,671.05)		$ 17.48	
Poles cost	$24,118.58	$27,657.37	$ 3,538.79		$ (16.85)	
Primary Conductor cost	$2,260.70	$2,008.11	$ (252.59)		$ 1.20	
Secondary Conductor cost	$15,233.99	$15,938.38	$ 704.39		$ (3.35)	
Service Conductor & Meter cost	$17,452.21	$27,773.75	$ 10,321.54		$ (49.15)	
Transformer cost - UG	$23,414.81	$20,812.54	$ (2,602.27)		$ (12.39)	
Primary Cable cost	$21,031.91	$22,357.39	$ 1,325.48		$ 6.31	
Conduit cost (164-33100-6)	$ 9,765.92	$8,986.10	$ (779.83)		$ (3.71)	
Secondary Cable cost	$6,109.98	$6,544.52	$ 434.54		$ 2.07	
Service Cable & Meter cost	$28,495.33	$38,250.66	$ 9,755.33		$ 46.45	
Other Material					$ 1.37	
Material Impact					**$ (10.57)**	**15.29%**
						100.00%

Overhead Transformers	Size	2011 Cost per	2014 Cost per	$ Change per	% Change per
441-12500-5	25	$830.58	$680.52	($150.06)	-18%
441-15000-0	50	$1,244.97	$908.42	($336.55)	-27%
441-17500-2	75	$1,741.76	$1,653.60	($88.16)	-5%

Underground Transformers	Size	2011 Cost per	2014 Cost per	$ Change per	% Change per
459-42000-9	50	$1,720.67	$1,411.36	($309.31)	-18%
459-42100-5	75	$2,112.87	$1,867.00	($245.87)	-12%

Poles	Size	2011 Cost per	2014 Cost per	$ Change per	% Change per
151-18000-0	35/4	$172.08	$180.65	$8.57	5%
151-18900-1	40/3	$243.02	$293.11	$50.09	21%
151-19400-5	45/2	$332.07	$431.69	$99.62	30%

Conduit and Cable	Size	2011 Cost/Ft	2014 Cost/Ft	$ Change per	% Change per
164-33100-6	2"	$0.40	$0.37	($0.03)	-8%
100-25000-5	1/0 TPX (UG)	$0.79	$0.84	$0.06	7%
100-25300-4	4/0 TPX (UG)	$1.08	$1.20	$0.12	11%

2014 URD TARIFF LABOR CHANGES

HIGH DENSITY

$79.71	-	$148.88	=	($69.17)	=	-46.46%

LABOR		2011	2014	%INC	$ Diff. Impact	% Diff. Impact
1. Labor Rate	OH	$124.61	$125.28	0.54%	($2.97)	-4.30%
(Per MH)	UG	$115.60	$108.39	-6.24%	($42.76)	-61.82%
2. Manhours	OH	781.38	779.96	-0.18%	$1.01	1.45%
	UG	1093.27	1096.79	0.32%	$2.31	3.34%
3. EO/CO Rate		38.49%	27.80%	-27.77%	($18.92)	-27.35%
Base		$177.00	$143.22	-19.08%	($13.00)	-18.80%
Labor Impact on Differential.....					**($74.34)**	**-107.48%**

Meter Pedestal Major Changes (Base rate)

Item	Approved	Current	Difference	Total $	Change per Lot (differential)	% of total change
CIAC/Lot	**($148.16)**	**($161.27)**	**$ (13.11)**		**$ (13.11)**	**100.00%**
OH Labor Rate	$ 124.61	$ 125.28	$ 0.67	$ 392.34	$ (1.87)	
UG Labor Rate	$ 115.60	$ 108.39	$ (7.21)	$ (3,832.07)	$ (18.25)	
Labor Impact					**$ (20.12)**	**153.44%**
Stores Loading cost/Lot - OH	$39.35	$48.52	$ 9.17	$ 1,925.70	$ (9.17)	
Stores Loading cost/Lot - UG	$32.78	$41.56	$ 8.78	$ 1,843.80	$ 8.78	
Store Loading Impact					**$ (0.39)**	**2.97%**
EO/Lot - OH	$259.68	$197.72	$ (61.96)		$ 61.96	
EO/Lot - UG	$228.22	$171.45	$ (56.77)		$ (56.77)	
EO Impact					**$ 5.19**	**-39.59%**
Major material						
Transformer cost - OH	$31,277.03	$27,605.98	$ (3,671.05)		$ 17.48	
Poles cost	$17,708.81	$20,947.58	$ 3,238.77		$ (15.42)	
Primary Conductor cost	$2,313.89	$2,071.05	$ (242.84)		$ 1.16	
Secondary Conductor cost	$11,721.40	$12,267.78	$ 546.38		$ (2.60)	
Service Conductor & Meter cost	$13,100.68	$22,934.07	$ 9,833.39		$ (46.83)	
Transformer cost - UG	$20,558.20	$18,962.74	$ (1,595.46)		$ (7.60)	
Primary Cable cost	$21,051.01	$22,389.69	$ 1,338.68		$ 6.37	
Conduit cost (164-33100-6)	$ 5,468.33	$5,031.68	$ (436.66)		$ (2.08)	
Secondary Cable cost	$12,429.41	$13,356.71	$ 927.30		$ 4.42	
Meter cost	$9,372.00	$18,807.36	$ 9,435.36		$ 44.93	
Other Material					$ 2.37	
Material Impact					**$ 2.21**	**-16.83%**
						100.00%

Overhead Transformers	Size	2011 Cost per	2014 Cost per	$ Change per	% Change per
441-12500-5	25	$830.58	$680.52	($150.06)	-18%
441-15000-0	50	$1,244.97	$908.42	($336.55)	-27%
441-17500-2	75	$1,741.76	$1,653.60	($88.16)	-5%

Underground Transformers	Size	2011 Cost per	2014 Cost per	$ Change per	% Change per
459-42000-9	50	$1,720.67	$1,411.36	($309.31)	-18%
459-42100-5	75	$2,112.87	$1,867.00	($245.87)	-12%

Poles	Size	2011 Cost per	2014 Cost per	$ Change per	% Change per
151-18000-0	35/4	$172.08	$180.65	$8.57	5%
151-18900-1	40/3	$243.02	$293.11	$50.09	21%
151-19400-5	45/2	$332.07	$431.69	$99.62	30%

Conduit and Cable	Size	2011 Cost/Ft	2014 Cost/Ft	$ Change per	% Change per
164-33100-6	2"	$0.40	$0.37	($0.03)	-8%
100-25000-5	1/0 TPX (UG)	$0.79	$0.84	$0.06	7%
100-25300-4	4/0 TPX (UG)	$1.08	$1.20	$0.12	11%

2014 URD TARIFF LABOR CHANGES

METER PEDESTAL

($161.27)	-	($148.16)	=	($13.11)	=	8.85%

LABOR		2011	2014	%INC	$ Diff. Impact	% Diff. Impact
1. Labor Rate	OH	$124.61	$125.28	0.54%	($2.23)	17.02%
(Per MH)	UG	$115.60	$108.39	-6.24%	($21.79)	166.17%
2. Manhours	OH	586.09	585.58	-0.09%	$0.36	-2.75%
	UG	579.72	579.43	-0.05%	($0.19)	1.45%
3. EO/CO Rate		38.49%	27.80%	-27.77%	$3.07	-23.42%
Base		($28.72)	($49.75)	73.23%	($8.09)	61.74%
Labor Impact on Differential.....					**($28.87)**	**220.21%**

2014 OVERHEAD LABOR COSTS

	LOW DENSITY			HIGH DENSITY			METER PEDESTAL			
	2011	2014	%INC.	2011	2014	%INC.	2011	2014	%INC.	
1. SERVICE	$153.02	$150.05	-1.94%	$138.12	$135.36	-2.00%	$81.51	$79.94	-1.93%	**1. SERVICE**
2. PRIMARY	$115.29	$112.31	-2.58%	$59.27	$56.85	-4.08%	$61.23	$58.89	-3.82%	**2. PRIMARY**
3. SECONDARY	$189.62	$184.14	-2.89%	$143.99	$139.10	-3.40%	$122.30	$117.81	-3.67%	**3. SECONDARY**
4. POLES	$322.15	$317.61	-1.41%	$232.44	$229.16	-1.41%	$158.03	$155.80	-1.41%	**4. POLES**
5. TRANSFORMER	$39.88	$45.35	13.72%	$29.50	$33.40	13.22%	$29.50	$33.40	13.22%	**5. TRANSFORMER**
6. EO	$220.92	$157.52	-28.70%	$162.55	$115.57	-28.90%	$121.94	$86.76	-28.85%	**6. EO**
7. TOTAL	$1,040.88	$966.98	-7.10%	765.87	709.44	-7.37%	$574.51	$532.60	-7.29%	**7. TOTAL**

LOW DENSITY

1. INCREASED LABOR RATE ($125.28 VS. $124.61)
   DECREASED CO RATE (6.98% VS. 9.10%)
2. INCREASED LABOR RATE, DECREASED CO RATE
3. INCREASED LABOR RATE, DECREASED CO RATE
4. INCREASED LABOR RATE, DECREASED CO RATE
5. INCREASED LABOR RATE, SHIFT OF LABOR TO TX ACCT
6. LOWER BASE $819.96 VS. $809.46

HIGH DENSITY

1. INCREASED LABOR RATE ($125.28 VS. $124.61)
   DECREASED CO RATE (6.98% VS. 9.10%)
2. INCREASED LABOR RATE, DECREASED CO RATE
3. INCREASED LABOR RATE, DECREASED CO RATE
4. INCREASED LABOR RATE, DECREASED CO RATE
5. INCREASED LABOR RATE, SHIFT OF LABOR TO TX ACCT
6. LOWER BASE $603.32 VS. $593.87

METER PEDESTAL

1. INCREASED LABOR RATE ($125.28 VS. $124.61)
   DECREASED CO RATE (6.98% VS. 9.10%)
2. INCREASED LABOR RATE, DECREASED CO RATE
3. INCREASED LABOR RATE, DECREASED CO RATE
4. INCREASED LABOR RATE, DECREASED CO RATE
5. INCREASED LABOR RATE, SHIFT OF LABOR TO TX ACCT
6. LOWER BASE $452.57 VS. $445.84

2014 OVERHEAD MATERIAL COSTS

	LOW DENSITY			HIGH DENSITY			METER PEDESTAL			
	2011	2014	%INC.	2011	2014	%INC.	2011	2014	%INC.	
1. SERVICE	$123.35	$185.58	50.45%	$108.18	$168.82	56.05%	$81.21	$139.40	71.65%	**1. SERVICE**
2. PRIMARY	$31.47	$28.67	-8.90%	$14.01	$12.21	-12.85%	$14.34	$12.59	-12.20%	**2. PRIMARY**
3. SECONDARY	$129.95	$138.46	6.55%	$94.43	$96.88	2.59%	$72.66	$74.57	2.63%	**3. SECONDARY**
4. POLES	$207.62	$236.10	13.72%	$149.50	$168.12	12.45%	$109.77	$127.33	16.00%	**4. POLES**
5. TRANSFORMER	$222.92	$165.29	-25.85%	$193.88	$167.80	-13.45%	$193.88	$167.80	-13.45%	**5. TRANSFORMER**
6. STORES LD	$59.66	$70.13	17.55%	$46.70	$57.09	22.25%	$39.35	$48.52	23.30%	**6. STORES LD**
7. EO	$208.80	$160.40	-23.18%	$163.46	$130.56	-20.13%	$137.74	$110.96	-19.44%	**7. EO**
8. TOTAL	$983.77	$984.63	0.09%	$770.16	$801.48	4.07%	$648.95	$681.17	4.96%	**8. TOTAL**

LOW DENSITY

1. INCREASED COST OF METERS ($53.25 AVG VS. $106.86 AVG)
   INCREASED COST OF 1/0 TPX ($0.62/FT VS. $0.71/FT)
2. MINOR TX MATERIAL MOVED TO TX ACCOUNT
   DECREASED COST OF 1/0A PRIMARY ($0.20/FT VS. $0.19/FT)
3. INCREASED COST OF 3/0 TPX ($0.89/FT VS. $0.98/FT)
4. INCREASED COST OF POLES ($219.34 AVG VS. $255.46 AVG)
5. DECREASED COST OF TRANSFORMERS ($1226.00 AVG VS. $924.96 AVG)
6. HIGHER TOTAL MATERIAL COST AND INCREASED RATE.
7. HIGHER BASE ($774.97 VS. $824.23)
   LOWER EO RATE (26.943% VS. 19.46%)

HIGH DENSITY

1. INCREASED COST OF METERS ($53.25 AVG VS. $106.86 AVG)
   INCREASED COST OF 1/0 TPX ($0.62/FT VS. $0.71/FT)
2. MINOR TX MATERIAL MOVED TO TX ACCOUNT
   DECREASED COST OF 1/0A PRIMARY ($0.20/FT VS. $0.19/FT)
3. INCREASED COST OF 3/0 TPX ($0.89/FT VS. $0.98/FT)
4. INCREASED COST OF POLES ($214.78 AVG VS. $248.25 AVG)
5. DECREASED COST OF TRANSFORMERS ($1489.38 AVG VS. $1312.53 AVG)
6. HIGHER TOTAL MATERIAL COST AND INCREASED RATE.
7. HIGHER BASE ($606.70 VS. $670.92)
   LOWER EO RATE (26.943% VS. 19.46%)

METER PEDESTAL

1. INCREASED COST OF METERS ($53.25 AVG VS. $106.86
   INCREASED COST OF 1/0 TPX ($0.62/FT VS. $0.71/FT)
2. MINOR TX MATERIAL MOVED TO TX ACCOUNT
   DECREASED COST OF 1/0A PRIMARY ($0.20/FT VS. $0.1
3. INCREASED COST OF 3/0 TPX ($0.89/FT VS. $0.98/FT)
4. INCREASED COST OF POLES ($245.52 AVG VS. $296.93 A
5. DECREASED COST OF TRANSFORMERS ($1489.38 AVG
6. HIGHER TOTAL MATERIAL COST AND INCREASED RATE
7. HIGHER BASE ($511.21 VS. $570.21)
   LOWER EO RATE (26.943% VS. 19.46%)

2014 UNDERGROUND LABOR COSTS

	LOW DENSITY			HIGH DENSITY			METER PEDESTAL			
	2011	2014	%INC.	2011	2014	%INC.	2011	2014	%INC.	
1. SERVICE	$311.48	$299.78	-3.76%	$266.97	$259.37	-2.85%	$64.12	$62.99	-1.76%	**1. SERVICE**
2. PRIMARY	$242.12	$201.15	-16.92%	$148.51	$125.18	-15.71%	$130.40	$109.85	-15.76%	**2. PRIMARY**
3. SECONDARY	$85.14	$80.62	-5.31%	$46.60	$43.58	-6.48%	$86.25	$80.72	-6.41%	**3. SECONDARY**
4. TRANSFORMER	$21.76	$39.83	83.04%	$12.98	$23.49	80.97%	$10.82	$19.85	83.46%	**4. TRANSFORMER**
5. P/S TRENCH	$259.67	$238.76	-8.05%	$156.78	$144.15	-8.06%	$129.65	$119.21	-8.05%	**5. P/S TRENCH**
6. SVC TRENCH	$230.41	$211.85	-8.06%	$164.58	$151.32	-8.06%	----------	----------	N/A	**6. SVC TRENCH**
7. EO	$310.00	$208.61	-32.71%	$214.58	$145.38	-32.25%	$113.49	$76.40	-32.68%	**7. EO**
8. TOTAL	$1,460.58	$1,280.60	-12.32%	$1,011.00	$892.47	-11.72%	$534.73	$469.02	-12.29%	**8. TOTAL**

LOW DENSITY

1. DECREASED LABOR RATE ($108.39 VS. $115.60)
2. DECREASED LABOR RATE, SHIFT OF LABOR TO TX ACCT
3. DECREASED LABOR RATE
4. SHIFT OF LABOR FROM PRIMARY TO TRANSFORMER ACCT
5. DECREASED LABOR RATE
6. DECREASED LABOR RATE
7. LOWER BASE ($1,150.58 VS. $1,071.99)
   LOWER EO RATE (26.943% VS. 19.46%)

HIGH DENSITY

1. DECREASED LABOR RATE ($108.39 TO $115.60)
2. DECREASED LABOR RATE, SHIFT OF LABOR TO TX ACCT
3. DECREASED LABOR RATE
4. SHIFT OF LABOR FROM PRIMARY TO TRANSFORMER ACCT
5. DECREASED LABOR RATE
6. DECREASED LABOR RATE
7. LOWER BASE ($796.42 VS. $747.09)
   LOWER EO RATE (26.943% VS. 19.46%)

METER PEDESTAL

1. DECREASED LABOR RATE ($108.39 TO $115.60)
2. DECREASED LABOR RATE, SHIFT OF LABOR TO TX
3. DECREASED LABOR RATE
4. SHIFT OF LABOR FROM PRIMARY TO TRANSFORM
5. DECREASED LABOR RATE
6. N/A
7. LOWER BASE ($421.24 VS. $392.62)
   LOWER EO RATE (26.943% VS. 19.46%)

2014 UNDERGROUND MATERIAL COSTS

	LOW DENSITY			HIGH DENSITY			METER PEDESTAL			
	2011	2014	%INC.	2011	2014	%INC.	2011	2014	%INC.	
1. SERVICE	$166.32	$222.15	33.57%	$176.63	$232.51	31.64%	$58.09	$114.32	96.80%	**1. SERVICE**
2. PRIMARY	$243.97	$266.52	9.24%	$130.37	$135.90	4.24%	$130.49	$136.10	4.30%	**2. PRIMARY**
3. SECONDARY	$108.03	$114.79	6.26%	$37.87	$39.78	5.04%	$77.05	$81.19	5.37%	**3. SECONDARY**
4. TRANSFORMER	$231.06	$196.88	-14.79%	$145.14	$126.51	-12.84%	$127.43	$115.26	-9.55%	**4. TRANSFORMER**
5. STORES LDG	$62.50	$74.43	19.09%	$40.87	$49.73	21.68%	$32.78	$41.56	26.78%	**5. STORES LDG**
6. EO	$218.74	$170.23	-22.18%	$143.03	$113.73	-20.49%	$114.73	$95.05	-17.15%	**6. EO**
7. TOTAL	$1,030.62	$1,045.00	1.40%	$673.91	$698.16	3.60%	$540.57	$583.48	7.94%	**7. TOTAL**

LOW DENSITY

1. HIGHER COST OF 1/0 TPXB ($0.79/FT VS. $0.84/FT)
   INCREASED COST OF METERS ($53.25 AVG VS. $106.86 AVG)
2. HIGHER COST OF PRIMARY CABLE ($1.39/FT VS. $1.84/FT)
3. HIGHER COST OF 4/0 TPXB ($1.08/FT VS. $1.20/FT)
4. LOWER COST OF TXS ($1753.35 AVG VS. $1449.33 AVG)
5. HIGHER TOTAL MATERIAL COST AND INCREASED RATE.
6. HIGHER BASE ($811.88 VS. $874.77)
   LOWER EO RATE (26.943% VS. 19.46%)

HIGH DENSITY

1. HIGHER COST OF 1/0 TPXB ($0.79/FT VS. $0.84/FT)
   INCREASED COST OF METERS ($53.25 AVG VS. $106.86 AVG)
2. HIGHER COST OF PRIMARY CABLE ($1.39/FT VS. $1.84/FT)
3. HIGHER COST OF 4/0 TPXB ($1.08/FT VS. $1.20/FT)
4. LOWER COST OF TXS ($1851.40 AVG VS. $1563.24 AVG)
5. HIGHER TOTAL MATERIAL COST AND INCREASED RATE.
6. HIGHER BASE ($530.88 VS. $584.43)
   LOWER EO RATE (26.943% VS. 19.46%)

METER PEDESTAL

1. INCREASED COST OF METERS ($53.25 AVG VS. $10

2. HIGHER COST OF PRIMARY CABLE ($1.39/FT VS. $1
3. HIGHER COST OF 4/0 TPXB ($1.08/FT VS. $1.20/FT)
4. LOWER COST OF TRANSFORMERS ($1955.99 AVG V
5. HIGHER TOTAL MATERIAL COST AND INCREASED F
6. HIGHER BASE ($425.84 VS. $488.43)
   LOWER EO RATE (26.943% VS. 19.46%)

LOW DENSITY SUMMARY 1993 to 2014

	1993	1994	1995	1996	1997	1998	2001	2002	2005	2007	2008	2010	2011	2014	% CHANGE 11 to 14	% CHANGE 93 T0 14
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	$108.39	-6.24%	107.96%
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	$125.28	0.54%	107.83%
MANHOURS LD-OH	1060	1052	1052	1144	1144	1144	1227	1297	1288.27	1287.72	1284.08	1256.1	1267.53	1268.87	0.11%	19.70%
MANHOURS LD-UG	1799	1863	1861	1775	1776	1801	1811	1955	1943.54	2006.63	1953.36	1898.1	1893.8	1897.01	0.17%	5.45%
OH-LABOR $ PER LOT	$310	$340	$278	$327	$358	$370	$429	$446	$526	$653	$713	$776	$820	$809	-1.28%	161.12%
UG-LABOR $ PER LOT	$457	$473	$487	$502	$551	$519	$615	$632	$774	$919	$987	$1,094	$1,151	$1,072	-6.83%	134.57%
OH-MATERIAL $/LOT	$306	$316	$342	$412	$383	$390	$406	$390	$425	$501	$541	$687	$715	$754	5.42%	146.44%
UG-MATERIAL $/LOT	$372	$378	$398	$457	$447	$465	$489	$501	$543	$704	$730	$683	$749	$800	6.80%	115.15%
DIFFERENTIAL $/LOT	$261	$246	$329	$277	$309	$268	$325	$367	$444	$563	$563	$396	$467	$374	-19.84%	43.29%
STORES LDG.$/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	$70.13	17.55%	230.02%
STORES LDG. %	9.33%	10.90%	9.33%	9.24%	11.51%	8.65%	6.80%	6.82%	6.09%	5.82%	5.76%	7.11%	8.34%	9.30%	11.51%	
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	$317.92	-26.02%	152.34%
EO %	33.17%	32.34%	33.17%	26.44%	34.18%	23.66%	26.75%	28.92%	26.97%	23.88%	27.26%	38.94%	38.48%	27.80%	-27.75%	
HANDY-WHITMAN INDEX *	267	270	280	288	288	290	304	313	354	375	461	523	547	613	12.07%	129.59%
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%	12.07%	17.21%	
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	233.1	6.33%	64.24%
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%	6.33%	7.92%	

* 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

2014 URD TARIFF HISTORICAL $

LOW DENSITY	1990	1991	1992	1993	1994	1995	1996	1997	1998	2001	2002	2005	2007	2008	2010	2011	2014	% Change 90 to 14
Overhead	$743	$737	$763	$764	$837	$799	$967	$913	$916	$989	$1,037	$1,161	$1,380	$1,530	$1,923	$2,025	$1,952	162.67%
% 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%	-3.61%	
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	$2,326	115.73%
% 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%	-6.65%	
Differential	$335	$363	$329	$261	$246	$329	$277	$309	$268	$376	$367	$444	$563	$563	$396	$467	$374	11.64%
% 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%	-19.84%	
Handy-Whitman	255	263	267	267	270	280	288	288	290	304	313	354	375	461	523	547	613	140.39%
% 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%	12.07%	
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	233.1	84.81%
% 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%	6.33%	

HIGH DENSITY	1990	1991	1992	1993	1994	1995	1996	1997	1998	2001	2002	2005	2007	2008	2010	2011	2014	% Change 90 to 14
Overhead	$598	$614	$615	$616	$655	$621	$656	$610	$611	$611	$686	$736	$1,066	$1,190	$1,469	$1,536	$1,511	152.66%
% Change OH	-1.32%	2.68%	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%	-1.63%	
Underground	$823	$877	$861	$778	$791	$804	$849	$835	$801	$930	$885	$973	$1,153	$1,330	$1,552	$1,685	$1,591	93.27%
% Change UG	0.61%	6.56%	-1.82%	-9.64%	1.67%	1.64%	5.60%	-1.65%	-4.07%	16.10%	-4.84%	9.89%	18.55%	15.35%	16.69%	8.57%	-5.60%	
Differential	$225	$263	$246	$162	$136	$183	$193	$224	$190	$309	$199	$236	$87	$140	$83	$149	$80	-64.57%
% 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%	-46.46%	
Handy-Whitman	255	263	267	267	270	280	288	288	290	304	313	354	375	461	523	547	613	140.39%
% 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%	12.07%	
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	233.1	84.81%
% 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%	6.33%	

METER PEDESTAL	1990	1991	1992	1993	1994	1995	1996	1997	1998	2001	2002	2005	2007	2008	2010	2011	2014	% Change 90 to 14
Overhead	$518	$530	$527	$527	$559	$528	$556	$516	$516	$559	$582	$620	$823	$890	$1,169	$1,223	$1,214	134.32%
% 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%	-0.79%	
Underground	$623	$625	$637	$528	$528	$536	$559	$537	$521	$633	$565	$662	$785	$846	$979	$1,075	$1,053	68.94%
% 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%	-2.12%	
Differential	$105	$95	$110	$1	($31)	$8	$3	$22	$4	$74	($17)	$41	($38)	($44)	($190)	($148)	($161)	-253.59%
% 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%	-192.28%	15.03%	332.98%	-21.96%	8.85%	
Handy-Whitman	255	263	267	267	270	280	288	288	290	304	313	354	375	461	523	547	613	140.39%
% 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%	12.07%	
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	233.1	84.81%
% 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%	6.33%	

APPENDIX 1
UCD

LEGISLATIVE TARIFF
UCD

(Continued from Sheet No. 6.510)

13.2.12 Contribution by Applicant

The Applicant shall pay the Company the average differential cost between installing overhead and underground distribution facilities based on the following:

a) Primary lateral, riser (if from overhead termination point), pad mounted transformer and trench with cable-in-conduit not to exceed 150 feet in radials and 300 feet in loops.

	Applicant's Contribution From Overhead Termination Point	Applicant's Contribution From Existing Underground Termination Point
1) Single phase radial	~~$ 635.94~~$ 892.08	$ 000.00
2) Two phase radial	~~$1,017.30~~$1,042.11	$ 000.00
3) Three phase radial (150 KVA)	~~$2,247.23~~$ 000.00	$ 000.00
4) Three phase radial (300 KVA)	$ 000.00	$ 000.00
5) Single phase loop	~~$2,133.18~~$ 982.56	~~$ 882.98~~$ 000.00
6) Two phase loop	~~$3,615.96~~$2,312.62	~~$1,817.94~~$ 738.06
7) Three phase loop (150 KVA)	~~$6,535.22~~$ 879.37	~~$4,288.42~~$ 000.00
8) Three phase loop (300 KVA)	~~$2,612.63~~$ 000.00	~~$ 365.82~~$ 000.00

b) Secondary riser and lateral, excluding handhole or junction box, with connection to Applicant's service cables no greater than 20 feet from Company riser pole.

1) Small single phase	~~$ 655.11~~$ 527.88
2) Large single phase	~~$1,146.03~~$ 942.73
3) Small three phase	~~$ 869.32~~$ 676.93
4) Large three phase	~~$1,662.96~~$1,421.98

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

	120v 60 amp 2 wire service	120/240v 125 amp 3 wire service
1) Installed on a wood pole - accessible locations	~~$ 769.60~~$ 759.19	~~$ 831.59~~$ 810.90
2) Installed on a wood pole - inaccessible locations	~~$ 883.51~~$ 871.64	~~$ 947.47~~$ 923.93
3) Installed on a concrete pole - accessible locations	~~$ 784.92~~$ 769.31	~~$ 858.11~~$ 831.74

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

1) Handhole	
a. Small - per handhole	~~$ 217.95~~$210.12
b. Intermediate - per handhole	~~$ 255.88~~$247.85
c. Large - per handhole	~~$ 884.85~~$859.22
2) Pad Mounted secondary Junction Box – per box	~~$3,012.70~~$2,891.82

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

Per cabinet (includes connecting up to 12 sets of conductor)	~~$12,828.87~~$11,082.91
Tapping service conductors (if more than 12 sets) – per set	~~$ 83.28~~$ 72.04

(Continued on Sheet No. 6.530)

(Continued from Sheet No. 6.520)

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

1) Single Phase - per box	~~$1,484.26~~$1,387.93
2) Two Phase - per box	~~$2,060.40~~$1,895.85
3) Three Phase - per box	~~$2,177.53~~$1,937.99

f) Additional installation charge for underground primary laterals including trench and cable-in-conduit which exceed the limits set in 13.2.12 a).

1) Single Phase - per foot	~~$ 1.38~~$ 1.28
2) Two Phase - per foot	~~$ 3.62~~$ 3.82
3) Three Phase - per foot	~~$ 4.37~~$ 3.06

g) Additional installation charge for underground primary laterals including trench and cable-in-conduit extended beyond the Company designated point of delivery to a remote point of delivery.

1) Single Phase - per foot	~~$ 8.85~~$ 8.46
2) Two Phase - per foot	~~$ 13.03~~$ 12.87
3) Three Phase - per foot	~~$ 16.07~~$ 14.19

h) The above costs are based upon arrangements that will permit serving the local underground distribution system within the commercial/industrial development from overhead feeder mains. If feeder mains within the commercial/industrial development are deemed necessary by the company to provide and/or maintain adequate service and are required by the Applicant or a governmental agency to be installed underground, the Applicant shall pay the company the average differential cost between such underground feeder mains within the commercial/industrial development and equivalent overhead feeder mains, as follows:

	Applicant's Contribution
Cost per foot of feeder trench within the commercial/industrial development (excluding switches)	~~$ 15.54~~$ 11.85
Cost per switch package	~~$25,290.09~~$25,838.56

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

(Continued on Sheet 6.540)

(Continued from Sheet No. 6.530)

13.2.13 Contribution Adjustments

a) Credits will be allowed to the Applicant's contribution in Section 13.2.12. where, by mutual agreement, the Applicant provides trenching and backfilling for the Company's facilities.

	Credit to the Applicant's Contribution
1) Credit per foot of primary trench	~~$ 3.35~~ $ 3.14
2) Credit per foot of secondary trench	~~$ 3.12~~ $ 2.49

b) Credits will be allowed to the Applicant's contribution in section 13.2.12. where, by mutual agreement, the Applicant installs Company-provided conduit per Company instructions.

1) Credit per foot of 2" conduit	~~$ 0.58~~ $ 0.54
2) Credit per foot of larger than 2" conduit	~~$ 0.81~~ $ 0.76

c) Credit will be allowed to the Applicant's contribution in Section 13.2.12. where, by mutual agreement, the Applicant installs a Company-provided handhole per Company instructions,

1) Credit per large handhole/primary splice box	~~$ 224.26~~ $ 210.28
2) Credit per small handhole	~~$ 58.96~~ $ 55.28

d) Credit will be allowed to the Applicant's contribution in Section 13.2.12. where, by mutual agreement, the Applicant installs a Company-provided concrete pad for a pad-mounted transformer or pad-mounted capacitor bank per Company instructions,

Credit per pad	~~$ 57.80~~ $ 54.20

e) Credit will be allowed to the Applicant's contribution in Section 13.2.12. where, by mutual agreement, the Applicant installs Company-provided concrete pad for a pad-mounted feeder switch chamber per Company instructions,

Credit per pad	~~$ 544.48~~ $ 510.52

f) Credit will be allowed to the Applicant's contribution in Section 13.2.12. where, by mutual agreement, the Applicant installs Company-provided concrete pad for a feeder splice box per Company instructions,

Credit per splice box	~~$ 640.42~~ $ 602.65

FINAL TARIFF
UCD

(Continued from Sheet No. 6.510)

13.2.12 Contribution by Applicant

The Applicant shall pay the Company the average differential cost between installing overhead and underground distribution facilities based on the following:

a) Primary lateral, riser (if from overhead termination point), pad mounted transformer and trench with cable-in-conduit not to exceed 150 feet in radials and 300 feet in loops.

	Applicant's Contribution	
	From Overhead Termination Point	From Existing Underground Termination Point
1) Single phase radial	$ 892.08	$ 000.00
2) Two phase radial	$1,042.11	$ 000.00
3) Three phase radial (150 KVA)	$ 000.00	$ 000.00
4) Three phase radial (300 KVA)	$ 000.00	$ 000.00
5) Single phase loop	$ 982.56	$ 000.00
6) Two phase loop	$2,312.62	$ 738.06
7) Three phase loop (150 KVA)	$ 879.37	$ 000.00
8) Three phase loop (300 KVA)	$ 000.00	$ 000.00

b) Secondary riser and lateral, excluding handhole or junction box, with connection to Applicant's service cables no greater than 20 feet from Company riser pole.

1) Small single phase	$ 527.88
2) Large single phase	$ 942.73
3) Small three phase	$ 676.93
4) Large three phase	$1,421.98

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

	120v 60 amp 2 wire service	120/240v 125 amp 3 wire service
1) Installed on a wood pole - accessible locations	$ 759.19	$ 810.90
2) Installed on a wood pole - inaccessible locations	$ 871.64	$ 923.93
3) Installed on a concrete pole - accessible locations	$ 769.31	$ 831.74

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

1) Handhole	
a. Small - per handhole	$210.12
b. Intermediate - per handhole	$247.85
c. Large - per handhole	$859.22
2) Pad Mounted secondary Junction Box – per box	$2,891.82

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

Per cabinet (includes connecting up to 12 sets of conductor)	$11,082.91
Tapping service conductors (if more than 12 sets) – per set	$ 72.04

(Continued on Sheet No. 6.530)

(Continued from Sheet No. 6.520)

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

1) Single Phase - per box	$1,387.93
2) Two Phase - per box	$1,895.85
3) Three Phase - per box	$1,937.99

f) Additional installation charge for underground primary laterals including trench and cable-in-conduit which exceed the limits set in 13.2.12 a).

1) Single Phase - per foot	$ 1.28
2) Two Phase - per foot	$ 3.82
3) Three Phase - per foot	$ 3.06

g) Additional installation charge for underground primary laterals including trench and cable-in-conduit extended beyond the Company designated point of delivery to a remote point of delivery.

1) Single Phase - per foot	$ 8.46
2) Two Phase - per foot	$ 12.87
3) Three Phase - per foot	$ 14.19

h) The above costs are based upon arrangements that will permit serving the local underground distribution system within the commercial/industrial development from overhead feeder mains. If feeder mains within the commercial/industrial development are deemed necessary by the company to provide and/or maintain adequate service and are required by the Applicant or a governmental agency to be installed underground, the Applicant shall pay the company the average differential cost between such underground feeder mains within the commercial/industrial development and equivalent overhead feeder mains, as follows:

	Applicant's Contribution
Cost per foot of feeder trench within the commercial/industrial development (excluding switches)	$ 11.85
Cost per switch package	$25,838.56

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

(Continued on Sheet 6.540)

(Continued from Sheet No. 6.530)

13.2.13 Contribution Adjustments

a) Credits will be allowed to the Applicant's contribution in Section 13.2.12. where, by mutual agreement, the Applicant provides trenching and backfilling for the Company's facilities.

	Credit to the Applicant's Contribution
1) Credit per foot of primary trench	$ 3.14
2) Credit per foot of secondary trench	$ 2.49

b) Credits will be allowed to the Applicant's contribution in section 13.2.12. where, by mutual agreement, the Applicant installs Company-provided conduit per Company instructions.

1) Credit per foot of 2" conduit	$ 0.54
2) Credit per foot of larger than 2" conduit	$ 0.76

c) Credit will be allowed to the Applicant's contribution in Section 13.2.12. where, by mutual agreement, the Applicant installs a Company-provided handhole per Company instructions,

1) Credit per large handhole/primary splice box	$ 210.28
2) Credit per small handhole	$ 55.28

d) Credit will be allowed to the Applicant's contribution in Section 13.2.12. where, by mutual agreement, the Applicant installs a Company-provided concrete pad for a pad-mounted transformer or pad-mounted capacitor bank per Company instructions,

Credit per pad	$ 54.20

e) Credit will be allowed to the Applicant's contribution in Section 13.2.12. where, by mutual agreement, the Applicant installs Company-provided concrete pad for a pad-mounted feeder switch chamber per Company instructions,

Credit per pad	$ 510.52

f) Credit will be allowed to the Applicant's contribution in Section 13.2.12. where, by mutual agreement, the Applicant installs Company-provided concrete pad for a feeder splice box per Company instructions,

Credit per splice box	$ 602.65

APPENDIX 2
UCD

Appendix No.2
FPL
2014 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:

APPENDIX 3
UCD

2014 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[(1)]	150 feet / 300 feet	150 feet / 300 feet	150 feet / 300 feet	150 feet / 300 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[(1)]	19 / 24	29 / 36	39 / 49	42 / 48

Note [(1)]: 150 feet when comparing to UG Radial, 300 feet when comparing to UG Loop

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 (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
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 2013. 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

APPENDIX 4
UCD

OVERHEAD VS. UNDERGROUND

SUMMARY SHEET

COST PER TRANSFORMER BANK -

SINGLE PHASE RADIAL PAD MOUNTED TRANSFORMER

INCLUDING RISER AND 150' PRIMARY LATERAL TRENCH

WITH CABLE-IN-CONDUIT

2014

ITEM	OVERHEAD	UNDERGROUND	DIFFERENTIAL
LABOR	$3,136.10	$2,628.36	($507.74)
MATERIAL	$2,824.26	$4,224.08	$1,399.82
TOTAL	$5,960.36	$6,852.44	$892.08

EXHIBIT I

OVERHEAD MATERIAL AND LABOR COST PER TRANSFORMER BANK

SINGLE PHASE 150' PRIMARY LATERAL POLE LINE

INCLUDING TRANSFORMER AND SERVICE

2014

ITEM	MATERIAL(1)	LABOR(3)	TOTAL
Service	$89.03	$148.77	$237.80
Primary	$237.48	$678.43	$915.91
Secondary	$237.48	$565.37	$802.85
Poles	$627.20	$960.58	$1,587.78
Transformers	$971.84	$272.08	$1,243.92
Sub-Total	$2,163.03	$2,625.23	$4,788.26
Stores Handling(2)	$201.16	$0.00	$201.16
SubTotal	$2,364.19	$2,625.23	$4,989.42
Engineering(4)	$460.07	$510.87	$970.94
TOTAL	$2,824.26	$3,136.10	$5,960.36

1 - Includes Sales Tax.

2 - 9.3 % of All Material.

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

4 - 19.46% of All Material and Labor.

Note: See Appendix 3, 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 150' PRIMARY LATERAL TRENCH

WITH CABLE-IN-CONDUIT

2014

ITEM	MATERIAL(1)	LABOR(3)	TOTAL
Service	$0.00	$0.00	$0.00
Primary	$1,101.00	$1,258.60	$2,359.60
Secondary	$0.00	$0.00	$0.00
Transformers	$2,134.11	$437.19	$2,571.30
Trenching	$0.00	$504.41	$504.41
Sub-Total	$3,235.11	$2,200.20	$5,435.31
Stores Handling(2)	$300.87	$0.00	$300.87
SubTotal	$3,535.98	$2,200.20	$5,736.18
Engineering(4)	$688.10	$428.16	$1,116.26
TOTAL	$4,224.08	$2,628.36	$6,852.44

1 - Includes Sales Tax.

2 - 9.3 % of All Material.

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

4 - 19.46% of All Material and Labor.

Note: See Appendix 3, 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 150' PRIMARY LATERAL TRENCH

WITH CABLE-IN-CONDUIT

2014

ITEM	OVERHEAD	UNDERGROUND	DIFFERENTIAL
LABOR	$4,839.11	$3,725.56	($1,113.55)
MATERIAL	$5,146.73	$7,302.39	$2,155.66
TOTAL	$9,985.84	$11,027.95	$1,042.11

EXHIBIT IV

OVERHEAD MATERIAL AND LABOR COST PER TRANSFORMER BANK

TWO PHASE 150' PRIMARY LATERAL POLE LINE

INCLUDING TRANSFORMER AND SERVICE

2014

ITEM	MATERIAL(1)	LABOR(3)	TOTAL
Service	$210.54	$314.95	$525.49
Primary	$551.59	$1,424.78	$1,976.37
Secondary	$275.62	$593.67	$869.29
Poles	$960.32	$1,173.27	$2,133.59
Transformers	$1,943.68	$544.15	$2,487.83
Sub-Total	$3,941.75	$4,050.82	$7,992.57
Stores Handling(2)	$366.58	$0.00	$366.58
SubTotal	$4,308.33	$4,050.82	$8,359.15
Engineering(4)	$838.40	$788.29	$1,626.69
TOTAL	$5,146.73	$4,839.11	$9,985.84

1 - Includes Sales Tax.

2 - 9.3 % of All Material.

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

4 - 19.46% of All Material and Labor.

Note: See Appendix 3, 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 150' PRIMARY LATERAL TRENCH

WITH CABLE-IN-CONDUIT

2014

ITEM	MATERIAL(1)	LABOR(3)	TOTAL
Service	$0.00	$0.00	$0.00
Primary	$1,842.80	$2,120.67	$3,963.47
Secondary	$0.00	$0.00	$0.00
Transformers	$3,749.91	$493.59	$4,243.50
Trenching	$0.00	$504.41	$504.41
Sub-Total	$5,592.71	$3,118.67	$8,711.38
Stores Handling(2)	$520.12	$0.00	$520.12
SubTotal	$6,112.83	$3,118.67	$9,231.50
Engineering(4)	$1,189.56	$606.89	$1,796.45
TOTAL	$7,302.39	$3,725.56	$11,027.95

1 - Includes Sales Tax.

2 - 9.3 % of All Material.

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

4 - 19.46% of All Material and Labor.

Note: See Appendix 3, 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 150' PRIMARY LATERAL TRENCH

WITH CABLE-IN-CONDUIT

2014

ITEM	OVERHEAD	UNDERGROUND	DIFFERENTIAL
LABOR	$7,645.25	$3,571.69	($4,073.56)
MATERIAL	$14,504.25	$15,474.87	$970.62
TOTAL	$22,149.50	$19,046.56	($3,102.94)

EXHIBIT VII

OVERHEAD MATERIAL AND LABOR COST PER TRANSFORMER BANK

THREE PHASE 150' PRIMARY LATERAL POLE LINE

INCLUDING TRANSFORMER AND SERVICE (300 KVA)

2014

ITEM	MATERIAL(1)	LABOR(3)	TOTAL
Service	$642.76	$742.49	$1,385.25
Primary	$881.97	$2,034.91	$2,916.88
Secondary	$293.87	$565.25	$859.12
Poles	$2,331.63	$2,240.96	$4,572.59
Transformers	$6,958.20	$816.23	$7,774.43
Sub-Total	$11,108.43	$6,399.84	$17,508.27
Stores Handling(2)	$1,033.08	$0.00	$1,033.08
SubTotal	$12,141.51	$6,399.84	$18,541.35
Engineering(4)	$2,362.74	$1,245.41	$3,608.15
TOTAL	$14,504.25	$7,645.25	$22,149.50

1 - Includes Sales Tax.

2 - 9.3 % of All Material.

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

4 - 19.46% of All Material and Labor.

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

EXHIBIT VIII

UNDERGROUND MATERIAL AND LABOR COST PER TRANSFORMER BANK

THREE PHASE RADIAL PAD MOUNTED TRANSFORMER 300 KVA

INCLUDING RISER AND 150' PRIMARY LATERAL TRENCH

WITH CABLE-IN-CONDUIT

2014

ITEM	MATERIAL(1)	LABOR(3)	TOTAL
Service	$0.00	$0.00	$0.00
Primary	$2,678.73	$2,089.75	$4,768.48
Secondary	$0.00	$0.00	$0.00
Transformers	$9,173.07	$395.70	$9,568.77
Trenching	$0.00	$504.41	$504.41
Sub-Total	$11,851.80	$2,989.86	$14,841.66
Stores Handling(2)	$1,102.22	$0.00	$1,102.22
SubTotal	$12,954.02	$2,989.86	$15,943.88
Engineering(4)	$2,520.85	$581.83	$3,102.68
TOTAL	$15,474.87	$3,571.69	$19,046.56

1 - Includes Sales Tax.

2 - 9.3 % of All Material.

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

4 - 19.46% of All Material and Labor.

Note: See Appendix 3, page 2, IIIA, three phase (300 KVA) for design criteria and assumptions

EXHIBIT IX

FPL 04/01/2014

OVERHEAD VS. UNDERGROUND

SUMMARY SHEET

COST PER TRANSFORMER BANK - 150 KVA

THREE PHASE RADIAL PAD MOUNTED TRANSFORMER

INCLUDING RISER AND 150' PRIMARY LATERAL TRENCH

WITH CABLE-IN-CONDUIT

2014

ITEM	OVERHEAD	UNDERGROUND	DIFFERENTIAL
LABOR	$6,594.40	$3,689.84	($2,904.56)
MATERIAL	$8,830.11	$11,201.26	$2,371.15
TOTAL	$15,424.51	$14,891.10	($533.41)

EXHIBIT X

FPL 04/01/2014

OVERHEAD MATERIAL AND LABOR COST PER TRANSFORMER BANK

THREE PHASE 150' PRIMARY LATERAL POLE LINE

INCLUDING TRANSFORMER AND SERVICE (150 KVA)

2014

ITEM	MATERIAL(1)	LABOR(3)	TOTAL
Service	$650.18	$847.04	$1,497.22
Primary	$869.19	$2,104.13	$2,973.32
Secondary	$289.61	$584.47	$874.08
Poles	$1,365.13	$1,168.30	$2,533.43
Transformers	$3,588.64	$816.23	$4,404.87
Sub-Total	$6,762.75	$5,520.17	$12,282.92
Stores Handling(2)	$628.94	$0.00	$628.94
SubTotal	$7,391.69	$5,520.17	$12,911.86
Engineering(4)	$1,438.42	$1,074.23	$2,512.65
TOTAL	$8,830.11	$6,594.40	$15,424.51

1 - Includes Sales Tax.

2 - 9.3 % of All Material.

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

4 - 19.46% of All Material and Labor.

EXHIBIT XI

UNDERGROUND MATERIAL AND LABOR COST PER TRANSFORMER BANK

THREE PHASE RADIAL PAD MOUNTED TRANSFORMER 150 KVA

INCLUDING RISER AND 150' PRIMARY LATERAL TRENCH

WITH CABLE-IN-CONDUIT

2014

ITEM	MATERIAL(1)	LABOR(3)	TOTAL
Service	$0.00	$0.00	$0.00
Primary	$2,704.51	$2,188.66	$4,893.17
Secondary	$0.00	$0.00	$0.00
Transformers	$5,874.25	$395.70	$6,269.95
Trenching	$0.00	$504.41	$504.41
Sub-Total	$8,578.76	$3,088.77	$11,667.53
Stores Handling(2)	$797.82	$0.00	$797.82
SubTotal	$9,376.58	$3,088.77	$12,465.35
Engineering(4)	$1,824.68	$601.07	$2,425.75
TOTAL	$11,201.26	$3,689.84	$14,891.10

1 - Includes Sales Tax.

2 - 9.3 % of All Material.

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

4 - 19.46% of All Material and Labor.

EXHIBIT XII

OVERHEAD VS. UNDERGROUND

SUMMARY SHEET

COST PER TRANSFORMER BANK -

SINGLE PHASE LOOP PAD MOUNTED TRANSFORMER

INCLUDING RISER AND 300' PRIMARY LATERAL TRENCH

WITH CABLE-IN-CONDUIT

2014

ITEM	OVERHEAD	UNDERGROUND	DIFFERENTIAL
LABOR	$3,917.42	$3,605.10	($312.32)
MATERIAL	$3,391.54	$4,686.42	$1,294.88
TOTAL	$7,308.96	$8,291.52	$982.56

EXHIBIT XIII

OVERHEAD MATERIAL AND LABOR COST PER TRANSFORMER BANK

SINGLE PHASE 300' PRIMARY LATERAL POLE LINE

INCLUDING TRANSFORMER AND SERVICE

2014

ITEM	MATERIAL(1)	LABOR(3)	TOTAL
Service	$89.03	$148.77	$237.80
Primary	$283.42	$850.95	$1,134.37
Secondary	$283.42	$709.14	$992.56
Poles	$969.78	$1,298.33	$2,268.11
Transformers	$971.84	$272.08	$1,243.92
Sub-Total	$2,597.49	$3,279.27	$5,876.76
Stores Handling(2)	$241.57	$0.00	$241.57
SubTotal	$2,839.06	$3,279.27	$6,118.33
Engineering(4)	$552.48	$638.15	$1,190.63
TOTAL	$3,391.54	$3,917.42	$7,308.96

1 - Includes Sales Tax.

2 - 9.3 % of All Material.

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

4 - 19.46% of All Material and Labor.

5 - See Appendix 3, 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 300' PRIMARY LATERAL TRENCH

WITH CABLE-IN-CONDUIT

2014

ITEM	MATERIAL(1)	LABOR(3)	TOTAL
Service	$0.00	$0.00	$0.00
Primary	$1,460.61	$1,547.18	$3,007.79
Secondary	$0.00	$0.00	$0.00
Transformers	$2,128.59	$461.82	$2,590.41
Trenching	$0.00	$1,008.83	$1,008.83
Sub-Total	$3,589.20	$3,017.83	$6,607.03
Stores Handling(2)	$333.80	$0.00	$333.80
SubTotal	$3,923.00	$3,017.83	$6,940.83
Engineering(4)	$763.42	$587.27	$1,350.69
TOTAL	$4,686.42	$3,605.10	$8,291.52

1 - Includes Sales Tax.

2 - 9.3 % of All Material.

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

4 - 19.46% of All Material and Labor.

Note: See Appendix 3, page 2, IIIA, single phase (loop), for design criteria and assumptions

EXHIBIT XV

OVERHEAD VS. UNDERGROUND

SUMMARY SHEET

COST PER TRANSFORMER BANK -

TWO PHASE LOOP PAD MOUNTED TRANSFORMER

INCLUDING RISER AND 300' PRIMARY LATERAL TRENCH

WITH CABLE-IN-CONDUIT

2014

ITEM	OVERHEAD	UNDERGROUND	DIFFERENTIAL
LABOR	$5,823.78	$5,345.73	($478.05)
MATERIAL	$5,812.88	$8,603.55	$2,790.67
TOTAL	$11,636.66	$13,949.28	$2,312.62

EXHIBIT XVI

OVERHEAD MATERIAL AND LABOR COST PER TRANSFORMER BANK

TWO PHASE 300' PRIMARY LATERAL POLE LINE

INCLUDING TRANSFORMER AND SERVICE

2014

ITEM	MATERIAL(1)	LABOR(3)	TOTAL
Service	$210.54	$314.95	$525.49
Primary	$648.60	$1,768.22	$2,416.82
Secondary	$324.40	$736.75	$1,061.15
Poles	$1,324.71	$1,511.02	$2,835.73
Transformers	$1,943.68	$544.15	$2,487.83
Sub-Total	$4,451.93	$4,875.09	$9,327.02
Stores Handling(2)	$414.03	$0.00	$414.03
SubTotal	$4,865.96	$4,875.09	$9,741.05
Engineering(4)	$946.92	$948.69	$1,895.61
TOTAL	$5,812.88	$5,823.78	$11,636.66

1 - Includes Sales Tax.

2 - 9.3 % of All Material.

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

4 - 19.46% of All Material and Labor.

Note: See Appendix 3, 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 300' PRIMARY LATERAL TRENCH

WITH CABLE-IN-CONDUIT

2014

ITEM	MATERIAL(1)	LABOR(3)	TOTAL
Service	$0.00	$0.00	$0.00
Primary	$2,857.47	$2,986.85	$5,844.32
Secondary	$0.00	$0.00	$0.00
Transformers	$3,731.76	$479.23	$4,210.99
Trenching	$0.00	$1,008.83	$1,008.83
Sub-Total	$6,589.23	$4,474.91	$11,064.14
Stores Handling(2)	$612.80	$0.00	$612.80
SubTotal	$7,202.03	$4,474.91	$11,676.94
Engineering(4)	$1,401.52	$870.82	$2,272.34
TOTAL	$8,603.55	$5,345.73	$13,949.28

1 - Includes Sales Tax.

2 - 9.3 % of All Material.

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

4 - 19.46% of All Material and Labor.

Note: See Appendix 3, page 2, IIIA, two phase (loop)for design criteria and assumptions

EXHIBIT XVIII

OVERHEAD VS. UNDERGROUND

SUMMARY SHEET

COST PER TRANSFORMER BANK -

THREE PHASE 150 KVA LOOP PAD MOUNTED TRANSFORMER

INCLUDING RISER AND 300' PRIMARY LATERAL TRENCH

WITH CABLE-IN-CONDUIT

2014

ITEM	OVERHEAD	UNDERGROUND	DIFFERENTIAL
LABOR	$7,825.61	$4,883.60	($2,942.01)
MATERIAL	$9,589.25	$13,410.63	$3,821.38
TOTAL	$17,414.86	$18,294.23	$879.37

EXHIBIT XIX

OVERHEAD MATERIAL AND LABOR COST PER TRANSFORMER BANK

THREE PHASE 300' PRIMARY LATERAL POLE LINE

INCLUDING TRANSFORMER AND SERVICE (150 KVA)

2014

ITEM	MATERIAL(1)	LABOR(3)	TOTAL
Service	$650.18	$847.04	$1,497.22
Primary	$1,020.98	$2,618.07	$3,639.05
Secondary	$340.40	$727.25	$1,067.65
Poles	$1,743.95	$1,542.23	$3,286.18
Transformers	$3,588.64	$816.23	$4,404.87
Sub-Total	$7,344.15	$6,550.82	$13,894.97
Stores Handling(2)	$683.01	$0.00	$683.01
SubTotal	$8,027.16	$6,550.82	$14,577.98
Engineering(4)	$1,562.09	$1,274.79	$2,836.88
TOTAL	$9,589.25	$7,825.61	$17,414.86

1 - Includes Sales Tax.

2 - 9.3 % of All Material.

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

4 - 19.46% of All Material and Labor.

EXHIBIT XX

UNDERGROUND MATERIAL AND LABOR COST PER TRANSFORMER BANK

THREE PHASE 150 KVA LOOP PAD MOUNTED TRANSFORMER

INCLUDING RISER AND 300' PRIMARY LATERAL TRENCH

WITH CABLE-IN-CONDUIT

2014

ITEM	MATERIAL(1)	LABOR(3)	TOTAL
Service	$0.00	$0.00	$0.00
Primary	$3,920.83	$2,675.01	$6,595.84
Secondary	$0.00	$0.00	$0.00
Transformers	$6,350.02	$404.22	$6,754.24
Trenching	$0.00	$1,008.83	$1,008.83
Sub-Total	$10,270.85	$4,088.06	$14,358.91
Stores Handling(2)	$955.19	$0.00	$955.19
SubTotal	$11,226.04	$4,088.06	$15,314.10
Engineering(4)	$2,184.59	$795.54	$2,980.13
TOTAL	$13,410.63	$4,883.60	$18,294.23

1 - Includes Sales Tax.

2 - 9.3 % of All Material.

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

4 - 19.46% of All Material and Labor.

Note: See Appendix 3, page 2, IIIA, three phase (300kva-loop) for design criteria and assumptions

EXHIBIT XXI

OVERHEAD VS. UNDERGROUND

SUMMARY SHEET

COST PER TRANSFORMER BANK -

THREE PHASE 300 KVA LOOP PAD MOUNTED TRANSFORMER

INCLUDING RISER AND 300' PRIMARY LATERAL TRENCH

WITH CABLE-IN-CONDUIT

2014

ITEM	OVERHEAD	UNDERGROUND	DIFFERENTIAL
LABOR	$9,137.44	$4,883.60	($4,253.84)
MATERIAL	$15,395.26	$18,418.24	$3,022.98
TOTAL	$24,532.70	$23,301.84	($1,230.86)

EXHIBIT XXII

OVERHEAD MATERIAL AND LABOR COST PER TRANSFORMER BANK

THREE PHASE 300' PRIMARY LATERAL POLE LINE

INCLUDING TRANSFORMER (300 TOTAL KVA) AND SERVICE

2014

ITEM	MATERIAL(1)	LABOR(3)	TOTAL
Service	$642.76	$742.49	$1,385.25
Primary	$1,033.75	$2,548.85	$3,582.60
Secondary	$344.66	$708.02	$1,052.68
Poles	$2,533.56	$2,444.25	$4,977.81
Transformers	$6,504.12	$762.96	$7,267.08
Sub-Total	$11,058.85	$7,206.57	$18,265.42
Stores Handling(2)	$1,016.21	$0.00	$1,016.21
SubTotal	$12,075.06	$7,206.57	$19,281.63
Engineering(4)	$3,320.20	$1,930.87	$5,251.07
TOTAL	$15,395.26	$9,137.44	$24,532.70

1 - Includes Sales Tax.

2 - 9.3 % of All Material.

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

4 - 19.46% of All Material and Labor.

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

UNDERGROUND MATERIAL AND LABOR COST PER TRANSFORMER BANK

THREE PHASE 300 KVA LOOP PAD MOUNTED TRANSFORMER

INCLUDING RISER AND 300' PRIMARY LATERAL TRENCH

WITH CABLE-IN-CONDUIT

2014

ITEM	MATERIAL(1)	LABOR(3)	TOTAL
Service	$0.00	$0.00	$0.00
Primary	$3,920.83	$2,675.01	$6,595.84
Secondary	$0.00	$0.00	$0.00
Transformers	$10,185.22	$404.22	$10,589.44
Trenching	$0.00	$1,008.83	$1,008.83
Sub-Total	$14,106.05	$4,088.06	$18,194.11
Stores Handling(2)	$1,311.86	$0.00	$1,311.86
SubTotal	$15,417.91	$4,088.06	$19,505.97
Engineering(4)	$3,000.33	$795.54	$3,795.87
TOTAL	$18,418.24	$4,883.60	$23,301.84

1 - Includes Sales Tax.

2 - 9.3 % of All Material.

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

4 - 19.46% of All Material and Labor.

Note: See Appendix 3, page 2, IIIA, three phase (300kva-loop) for design criteria and assumptions

EXHIBIT XXIV

OVERHEAD VS. UNDERGROUND

SUMMARY SHEET

COST PER TRANSFORMER BANK -

SINGLE PHASE LOOP PAD MOUNTED TRANSFORMER

FROM EXISTING UNDERGROUND TERMINATION POINT

INCLUDING 300' PRIMARY LATERAL TRENCH WITH CABLE-IN-CONDUIT

2014

ITEM	OVERHEAD	UNDERGROUND	DIFFERENTIAL
LABOR	$3,917.42	$2,821.41	($1,096.01)
MATERIAL	$3,391.54	$4,359.60	$968.06
TOTAL	$7,308.96	$7,181.01	($127.95)

EXHIBIT XXV

OVERHEAD MATERIAL AND LABOR COST PER TRANSFORMER BANK

SINGLE PHASE 300' PRIMARY LATERAL POLE LINE

INCLUDING TRANSFORMER AND SERVICE

2014

ITEM	MATERIAL(1)	LABOR(3)	TOTAL
Service	$89.03	$148.77	$237.80
Primary	$283.42	$850.95	$1,134.37
Secondary	$283.42	$709.14	$992.56
Poles	$969.78	$1,298.33	$2,268.11
Transformers	$971.84	$272.08	$1,243.92
Sub-Total	$2,597.49	$3,279.27	$5,876.76
Stores Handling(2)	$241.57	$0.00	$241.57
SubTotal	$2,839.06	$3,279.27	$6,118.33
Engineering(4)	$552.48	$638.15	$1,190.63
TOTAL	$3,391.54	$3,917.42	$7,308.96

1 - Includes Sales Tax.

2 - 9.3 % of All Material.

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

4 - 19.46% of All Material and Labor.

5 - See Appendix 3, page 1, IIA, Single Phase, for design criteria and assumptions

UNDERGROUND MATERIAL AND LABOR COST PER TRANSFORMER BANK

SINGLE PHASE LOOP PAD MOUNTED TRANSFORMER

FROM EXISTING UNDERGROUND TERMINATION POINT

NCLUDING 300' PRIMARY LATERAL AND TRENCH WITH CABLE-IN-CONDUIT

2014

ITEM	MATERIAL(1)	LABOR(3)	TOTAL
Service	$0.00	$0.00	$0.00
Primary	$1,210.53	$891.15	$2,101.68
Secondary	$0.00	$0.00	$0.00
Transformers	$2,128.37	$461.82	$2,590.19
Trenching	$0.00	$1,008.83	$1,008.83
Sub-Total	$3,338.90	$2,361.80	$5,700.70
Stores Handling(2)	$310.52	$0.00	$310.52
SubTotal	$3,649.42	$2,361.80	$6,011.22
Engineering(4)	$710.18	$459.61	$1,169.79
TOTAL	$4,359.60	$2,821.41	$7,181.01

1 - Includes Sales Tax.

2 - 9.3 % of All Material.

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

4 - 19.46% of All Material and Labor.

Note: See Appendix 3, page 2, IIIA, single phase (loop), for design criteria and assumptions. Riser length and riser size are not applicable.

EXHIBIT XXVII

OVERHEAD VS. UNDERGROUND

SUMMARY SHEET

COST PER TRANSFORMER BANK -

SINGLE PHASE RADIAL PAD MOUNTED TRANSFORMER

FROM EXISTING UNDERGROUND TERMINATION POINT

INCLUDING 150' PRIMARY LATERAL TRENCH WITH CABLE-IN-CONDUIT

2014

ITEM	OVERHEAD	UNDERGROUND	DIFFERENTIAL
LABOR	$3,136.10	$2,045.56	($1,090.54)
MATERIAL	$2,824.26	$3,906.13	$1,081.87
TOTAL	$5,960.36	$5,951.69	($8.67)

EXHIBIT XXVIII

OVERHEAD MATERIAL AND LABOR COST PER TRANSFORMER BANK

SINGLE PHASE 150' PRIMARY LATERAL POLE LINE

INCLUDING TRANSFORMER AND SERVICE

2014

ITEM	MATERIAL(1)	LABOR(3)	TOTAL
Service	$89.03	$148.77	$237.80
Primary	$237.48	$678.43	$915.91
Secondary	$237.48	$565.37	$802.85
Poles	$627.20	$960.58	$1,587.78
Transformers	$971.84	$272.08	$1,243.92
Sub-Total	$2,163.03	$2,625.23	$4,788.26
Stores Handling(2)	$201.16	$0.00	$201.16
SubTotal	$2,364.19	$2,625.23	$4,989.42
Engineering(4)	$460.07	$510.87	$6,857.22
TOTAL	$2,824.26	$3,136.10	$5,960.36

1 - Includes Sales Tax.

2 - 9.3 % of All Material.

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

4 - 19.46% of All Material and Labor.

Note: See Appendix 3, page 1, IIA single phase, for design criteria and assumptions

UNDERGROUND MATERIAL AND LABOR COST PER TRANSFORMER BANK

SINGLE PHASE RADIAL PAD MOUNTED TRANSFORMER

FROM EXISTING UNDERGROUND TERMINATION POINT

NCLUDING 150' PRIMARY LATERAL AND TRENCH WITH CABLE-IN-CONDUIT

2014

ITEM	MATERIAL(1)	LABOR(3)	TOTAL
Service	$0.00	$0.00	$0.00
Primary	$851.84	$266.32	$1,118.16
Secondary	$0.00	$0.00	$0.00
Transformers	$2,139.76	$437.19	$2,576.95
Trenching	$0.00	$1,008.83	$1,008.83
Sub-Total	$2,991.60	$1,712.34	$4,703.94
Stores Handling(2)	$278.22	$0.00	$278.22
SubTotal	$3,269.82	$1,712.34	$4,982.16
Engineering(4)	$636.31	$333.22	$969.53
TOTAL	$3,906.13	$2,045.56	$5,951.69

1 - Includes Sales Tax.

2 - 9.3 % of All Material.

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

4 - 19.46% of All Material and Labor.

Note: See Appendix 3, page 2, IIIA, single phase (radial), for design criteria and assumptions. Riser length and riser size are not applicable.

EXHIBIT XXX

OVERHEAD VS. UNDERGROUND

SUMMARY SHEET

COST PER TRANSFORMER BANK -

TWO PHASE LOOP PAD MOUNTED TRANSFORMER

FROM EXISTING UNDERGROUND TERMINATION POINT

INCLUDING 300' PRIMARY LATERAL TRENCH WITH CABLE-IN-CONDUIT

2014

ITEM	OVERHEAD	UNDERGROUND	DIFFERENTIAL
LABOR	$5,823.78	$4,327.64	($1,496.14)
MATERIAL	$5,812.88	$8,047.08	$2,234.20
TOTAL	$11,636.66	$12,374.72	$738.06

EXHIBIT XXXI

OVERHEAD MATERIAL AND LABOR COST PER TRANSFORMER BANK

TWO PHASE 300' PRIMARY LATERAL POLE LINE

INCLUDING TRANSFORMER AND SERVICE

2014

ITEM	MATERIAL(1)	LABOR(3)	TOTAL
Service	$210.54	$314.95	$525.49
Primary	$648.60	$1,768.22	$2,416.82
Secondary	$324.40	$736.75	$1,061.15
Poles	$1,324.71	$1,511.02	$2,835.73
Transformers	$1,943.68	$544.15	$2,487.83
Sub-Total	$4,451.93	$4,875.09	$9,327.02
Stores Handling(2)	$414.03	$0.00	$414.03
SubTotal	$4,865.96	$4,875.09	$9,741.05
Engineering(4)	$946.92	$948.69	$1,895.61
TOTAL	$5,812.88	$5,823.78	$11,636.66

1 - Includes Sales Tax.

2 - 9.3 % of All Material.

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

4 - 19.46% of All Material and Labor.

Note: See Appendix 3, 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 300' PRIMARY LATERAL TRENCH WITH CABLE-IN-CONDUIT

2014

ITEM	MATERIAL(1)	LABOR(3)	TOTAL
Service	$0.00	$0.00	$0.00
Primary	$2,430.54	$2,140.02	$4,570.56
Secondary	$0.00	$0.00	$0.00
Transformers	$3,732.51	$473.82	$4,206.33
Trenching	$0.00	$1,008.83	$1,008.83
Sub-Total	$6,163.05	$3,622.67	$9,785.72
Stores Handling(2)	$573.16	$0.00	$573.16
SubTotal	$6,736.21	$3,622.67	$10,358.88
Engineering(4)	$1,310.87	$704.97	$2,015.84
TOTAL	$8,047.08	$4,327.64	$12,374.72

1 - Includes Sales Tax.

2 - 9.3 % of All Material.

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

4 - 19.46% of All Material and Labor.

Note: Appendix 2, page 3, IIIA, two phase (loop), for design criteria and assumptions. Riser length and riser size are not applicable.

EXHIBIT XXXIII

OVERHEAD VS. UNDERGROUND

SUMMARY SHEET

COST PER TRANSFORMER BANK -

TWO PHASE RADIAL PAD MOUNTED TRANSFORMER

FROM EXISTING UNDERGROUND TERMINATION POINT

INCLUDING 150' PRIMARY LATERAL TRENCH WITH CABLE-IN-CONDUIT

2014

ITEM	OVERHEAD	UNDERGROUND	DIFFERENTIAL
LABOR	$4,839.11	$3,096.03	($1,743.08)
MATERIAL	$5,146.73	$6,767.82	$1,621.09
TOTAL	$9,985.84	$9,863.85	($121.99)

EXHIBIT XXXIV

OVERHEAD MATERIAL AND LABOR COST PER TRANSFORMER BANK

TWO PHASE 150' PRIMARY LATERAL POLE LINE

INCLUDING TRANSFORMER AND SERVICE

2014

ITEM	MATERIAL(1)	LABOR(3)	TOTAL
Service	$210.54	$314.95	$525.49
Primary	$551.59	$1,424.78	$1,976.37
Secondary	$275.62	$593.67	$869.29
Poles	$960.32	$1,173.27	$2,133.59
Transformers	$1,943.68	$544.15	$2,487.83
Sub-Total	$3,941.75	$4,050.82	$7,992.57
Stores Handling(2)	$366.58	$0.00	$366.58
SubTotal	$4,308.33	$4,050.82	$8,359.15
Engineering(4)	$838.40	$788.29	$1,626.69
TOTAL	$5,146.73	$4,839.11	$9,985.84

1 - Includes Sales Tax.

2 - 9.3 % of All Material.

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

4 - 19.46% of All Material and Labor.

Note: See Appendix 3, page 1, IIA, two phase, for design criteria and assumptions

FPL 04/01/2014

UNDERGROUND MATERIAL AND LABOR COST PER TRANSFORMER BANK

TWO PHASE RADIAL PAD MOUNTED TRANSFORMER

FROM EXISTING UNDERGROUND TERMINATION POINT

INCLUDING 150' PRIMARY LATERAL TRENCH WITH CABLE-IN-CONDUIT

2014

ITEM	MATERIAL(1)	LABOR(3)	TOTAL
Service	$0.00	$0.00	$0.00
Primary	$1,431.53	$1,087.23	$2,518.76
Secondary	$0.00	$0.00	$0.00
Transformers	$3,751.76	$495.63	$4,247.39
Trenching	$0.00	$1,008.83	$1,008.83
Sub-Total	$5,183.29	$2,591.69	$7,774.98
Stores Handling(2)	$482.05	$0.00	$482.05
SubTotal	$5,665.34	$2,591.69	$8,257.03
Engineering(4)	$1,102.48	$504.34	$1,606.82
TOTAL	$6,767.82	$3,096.03	$9,863.85

1 - Includes Sales Tax.

2 - 9.3 % of All Material.

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

4 - 19.46% of All Material and Labor.

Note: Appendix 2, page 3, IIIA, two phase (radial), for design criteria and assumptions. Riser length and riser size are not applicable.

EXHIBIT XXXVI

OVERHEAD VS. UNDERGROUND

SUMMARY SHEET

COST PER TRANSFORMER BANK -

THREE PHASE 150 KVA LOOP PAD MOUNTED TRANSFORMER

FROM EXISTING UNDERGROUND TERMINATION POINT

INCLUDING 300' PRIMARY LATERAL TRENCH WITH CABLE-IN-CONDUIT

2014

ITEM	OVERHEAD	UNDERGROUND	DIFFERENTIAL
LABOR	$7,825.61	$3,570.32	($4,255.29)
MATERIAL	$9,589.25	$12,771.00	$3,181.75
TOTAL	$17,414.86	$16,341.32	($1,073.54)

EXHIBIT XXXVII

OVERHEAD MATERIAL AND LABOR COST PER TRANSFORMER BANK

THREE PHASE 300' PRIMARY LATERAL POLE LINE

INCLUDING TRANSFORMER AND SERVICE (150 KVA)

2014

ITEM	MATERIAL(1)	LABOR(3)	TOTAL
Service	$650.18	$847.04	$1,497.22
Primary	$1,020.98	$2,618.07	$3,639.05
Secondary	$340.40	$727.25	$1,067.65
Poles	$1,743.95	$1,542.23	$3,286.18
Transformers	$3,588.64	$816.23	$4,404.87
Sub-Total	$7,344.15	$6,550.82	$13,894.97
Stores Handling(2)	$683.01	$0.00	$683.01
SubTotal	$8,027.16	$6,550.82	$14,577.98
Engineering(4)	$1,562.09	$1,274.79	$2,836.88
TOTAL	$9,589.25	$7,825.61	$17,414.86

1 - Includes Sales Tax.

2 - 9.3 % of All Material.

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

4 - 19.46% of All Material and Labor.

EXHIBIT XXXVIII

FPL 04/01/2014

UNDERGROUND MATERIAL AND LABOR COST PER TRANSFORMER BANK

THREE PHASE LOOP PAD MOUNTED TRANSFORMER (150 KVA)

FROM EXISTING UNDERGROUND TERMINATION POINT

INCLUDING 300' PRIMARY LATERAL TRENCH WITH CABLE-IN-CONDUIT

2014

ITEM	MATERIAL(1)	LABOR(3)	TOTAL
Service	$0.00	$0.00	$0.00
Primary	$3,430.20	$1,575.67	$5,005.87
Secondary	$0.00	$0.00	$0.00
Transformers	$6,350.78	$404.22	$6,755.00
Trenching	$0.00	$1,008.83	$1,008.83
Sub-Total	$9,780.98	$2,988.72	$12,769.70
Stores Handling(2)	$909.63	$0.00	$909.63
SubTotal	$10,690.61	$2,988.72	$13,679.33
Engineering(4)	$2,080.39	$581.60	$2,661.99
TOTAL	$12,771.00	$3,570.32	$16,341.32

1 - Includes Sales Tax.

2 - 9.3 % of All Material.

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

4 - 19.46% of All Material and Labor.

Note: See Appendix 3, page 2, IIIA, three phase (150kva-loop) for design criteria and assumptions. Riser length and riser size are not applicable.

EXHIBIT XXXIX

OVERHEAD VS. UNDERGROUND

SUMMARY SHEET

COST PER TRANSFORMER BANK -

THREE PHASE 300 KVA LOOP PAD MOUNTED TRANSFORMER

FROM EXISTING UNDERGROUND TERMINATION POINT

INCLUDING 300' PRIMARY LATERAL TRENCH WITH CABLE-IN-CONDUIT

2014

ITEM	OVERHEAD	UNDERGROUND	DIFFERENTIAL
LABOR	$9,137.44	$3,570.32	($5,567.12)
MATERIAL	$15,395.26	$17,778.61	$2,383.35
TOTAL	$24,532.70	$21,348.93	($3,183.77)

EXHIBIT XL

OVERHEAD MATERIAL AND LABOR COST PER TRANSFORMER BANK

THREE PHASE 300' PRIMARY LATERAL POLE LINE

INCLUDING TRANSFORMER (300 TOTAL KVA) AND SERVICE

2014

ITEM	MATERIAL(1)	LABOR(3)	TOTAL
Service	$642.76	$742.49	$1,385.25
Primary	$1,033.75	$2,548.85	$3,582.60
Secondary	$344.66	$708.02	$1,052.68
Poles	$2,533.56	$2,444.25	$4,977.81
Transformers	$6,504.12	$762.96	$7,267.08
Sub-Total	$11,058.85	$7,206.57	$18,265.42
Stores Handling(2)	$1,016.21	$0.00	$1,016.21
SubTotal	$12,075.06	$7,206.57	$19,281.63
Engineering(4)	$3,320.20	$1,930.87	$5,251.07
TOTAL	$15,395.26	$9,137.44	$24,532.70

1 - Includes Sales Tax.

2 - 9.3 % of All Material.

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

4 - 19.46% of All Material and Labor.

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

UNDERGROUND MATERIAL AND LABOR COST PER TRANSFORMER BANK

THREE PHASE LOOP PAD MOUNTED TRANSFORMER (300 KVA)

FROM EXISTING UNDERGROUND TERMINATION POINT

INCLUDING 300' PRIMARY LATERAL TRENCH WITH CABLE-IN-CONDUIT

2014

ITEM	MATERIAL(1)	LABOR(3)	TOTAL
Service	$0.00	$0.00	$0.00
Primary	$3,430.20	$1,575.67	$5,005.87
Secondary	$0.00	$0.00	$0.00
Transformers	$10,185.98	$404.22	$10,590.20
Trenching	$0.00	$1,008.83	$1,008.83
Sub-Total	$13,616.18	$2,988.72	$16,604.90
Stores Handling(2)	$1,266.30	$0.00	$1,266.30
SubTotal	$14,882.48	$2,988.72	$17,871.20
Engineering(4)	$2,896.13	$581.60	$3,477.73
TOTAL	$17,778.61	$3,570.32	$21,348.93

1 - Includes Sales Tax.

2 - 9.3 % of All Material.

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

4 - 19.46% of All Material and Labor.

Note: See Appendix 3, page 2, IIIA, three phase (300kva-loop) for design criteria and assumptions. Riser length and riser size are not applicable.

EXHIBIT XLII

OVERHEAD VS. UNDERGROUND

SUMMARY SHEET

COST PER TRANSFORMER BANK -

THREE PHASE 150 KVA RADIAL PAD MOUNTED TRANSFORMER

FROM EXISTING UNDERGROUND TERMINATION POINT

INCLUDING 150' PRIMARY LATERAL TRENCH WITH CABLE-IN-CONDUIT

2014

ITEM	OVERHEAD	UNDERGROUND	DIFFERENTIAL
LABOR	$6,594.40	$2,301.35	($4,293.05)
MATERIAL	$8,830.11	$10,460.93	$1,630.82
TOTAL	$15,424.51	$12,762.28	($2,662.23)

EXHIBIT XLIII

OVERHEAD MATERIAL AND LABOR COST PER TRANSFORMER BANK

THREE PHASE 150' PRIMARY LATERAL POLE LINE

INCLUDING TRANSFORMER (150 TOTAL KVA) AND SERVICE

2014

ITEM	MATERIAL(1)	LABOR(3)	TOTAL
Service	$650.18	$847.04	$1,497.22
Primary	$869.19	$2,104.13	$2,973.32
Secondary	$289.61	$584.47	$874.08
Poles	$1,365.13	$1,168.30	$2,533.43
Transformers	$3,588.64	$816.23	$4,404.87
Sub-Total	$6,762.75	$5,520.17	$12,282.92
Stores Handling(2)	$628.94	$0.00	$628.94
SubTotal	$7,391.69	$5,520.17	$12,911.86
Engineering(4)	$1,438.42	$1,074.23	$2,512.65
TOTAL	$8,830.11	$6,594.40	$15,424.51

1 - Includes Sales Tax.

2 - 9.3 % of All Material.

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

4 - 19.46% of All Material and Labor.

Note: See Appendix 3, page 1, IIA, three phase (150 KVA), for design criteria and assumptions

FPL 04/01/2014

UNDERGROUND MATERIAL AND LABOR COST PER TRANSFORMER BANK

THREE PHASE RADIAL PAD MOUNTED TRANSFORMER (150 KVA)

FROM EXISTING UNDERGROUND TERMINATION POINT

INCLUDING 150' PRIMARY LATERAL TRENCH WITH CABLE-IN-CONDUIT

2014

ITEM	MATERIAL(1)	LABOR(3)	TOTAL
Service	$0.00	$0.00	$0.00
Primary	$2,136.30	$521.93	$2,658.23
Secondary	$0.00	$0.00	$0.00
Transformers	$5,875.46	$395.70	$6,271.16
Trenching	$0.00	$1,008.83	$1,008.83
Sub-Total	$8,011.76	$1,926.46	$9,938.22
Stores Handling(2)	$745.09	$0.00	$745.09
SubTotal	$8,756.85	$1,926.46	$10,683.31
Engineering(4)	$1,704.08	$374.89	$2,078.97
TOTAL	$10,460.93	$2,301.35	$12,762.28

1 - Includes Sales Tax.

2 - 9.3 % of All Material.

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

4 - 19.46% of All Material and Labor.

Note: See Appendix 3, page 2, IIIA, three phase (150kva-radial) for design criteria and assumptions. Riser length and riser size are not applicable.

EXHIBIT XLV

OVERHEAD VS. UNDERGROUND

SUMMARY SHEET

COST PER TRANSFORMER BANK -

THREE PHASE 300 KVA RADIAL PAD MOUNTED TRANSFORMER

FROM EXISTING UNDERGROUND TERMINATION POINT

INCLUDING 150' PRIMARY LATERAL TRENCH WITH CABLE-IN-CONDUIT

2014

ITEM	OVERHEAD	UNDERGROUND	DIFFERENTIAL
LABOR	$7,645.25	$2,596.80	($5,048.45)
MATERIAL	$14,504.25	$16,366.52	$1,862.27
TOTAL	$22,149.50	$18,963.32	($3,186.18)

EXHIBIT XLVI

OVERHEAD MATERIAL AND LABOR COST PER TRANSFORMER BANK

THREE PHASE 150' PRIMARY LATERAL POLE LINE

INCLUDING TRANSFORMER (300 TOTAL KVA) AND SERVICE

2014

ITEM	MATERIAL(1)	LABOR(3)	TOTAL
Service	$642.76	$742.49	$1,385.25
Primary	$881.97	$2,034.91	$2,916.88
Secondary	$293.87	$565.25	$859.12
Poles	$2,331.63	$2,240.96	$4,572.59
Transformers	$6,958.20	$816.23	$7,774.43
Sub-Total	$11,108.43	$6,399.84	$17,508.27
Stores Handling(2)	$1,033.08	$0.00	$1,033.08
SubTotal	$12,141.51	$6,399.84	$18,541.35
Engineering(4)	$2,362.74	$1,245.41	$3,608.15
TOTAL	$14,504.25	$7,645.25	$22,149.50

1 - Includes Sales Tax.

2 - 9.3 % of All Material.

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

4 - 19.46% of All Material and Labor.

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

UNDERGROUND MATERIAL AND LABOR COST PER TRANSFORMER BANK

THREE PHASE RADIAL PAD MOUNTED TRANSFORMER (300 KVA)

FROM EXISTING UNDERGROUND TERMINATION POINT

INCLUDING 150' PRIMARY LATERAL TRENCH WITH CABLE-IN-CONDUIT

2014

ITEM	MATERIAL(1)	LABOR(3)	TOTAL
Service	$0.00	$0.00	$0.00
Primary	$2,326.77	$765.89	$3,092.66
Secondary	$0.00	$0.00	$0.00
Transformers	$10,207.92	$399.06	$10,606.98
Trenching	$0.00	$1,008.83	$1,008.83
Sub-Total	$12,534.69	$2,173.78	$14,708.47
Stores Handling(2)	$1,165.73	$0.00	$1,165.73
SubTotal	$13,700.42	$2,173.78	$15,874.20
Engineering(4)	$2,666.10	$423.02	$3,089.12
TOTAL	$16,366.52	$2,596.80	$18,963.32

1 - Includes Sales Tax.

2 - 9.3 % of All Material.

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

4 - 19.46% of All Material and Labor.

Note: See Appendix 3, page 2, IIIA, three phase (300kva-radial) for design criteria and assumptions. Riser length and riser size are not applicable.

EXHIBIT XLVIII

OVERHEAD VS. UNDERGROUND

SUMMARY SHEET

COST PER RISER -

SMALL SINGLE PHASE RISER

2014

ITEM	OVERHEAD	UNDERGROUND	DIFFERENTIAL
LABOR	$177.72	$522.70	$344.98
MATERIAL	$87.33	$270.23	$182.90
TOTAL	$265.05	$792.93	$527.88

EXHIBIT XLIX

OVERHEAD MATERIAL AND LABOR COST PER SERVICE

SINGLE PHASE SMALL SERVICE

2014

ITEM	MATERIAL(1)	LABOR(3)	TOTAL
Service	$66.88	$148.77	$215.65
Primary	$0.00	$0.00	$0.00
Secondary	$0.00	$0.00	$0.00
Poles	$0.00	$0.00	$0.00
Transformers	$0.00	$0.00	$0.00
Sub-Total	$66.88	$148.77	$215.65
Stores Handling(2)	$6.22	$0.00	$6.22
SubTotal	$73.10	$148.77	$221.87
Engineering(4)	$14.23	$28.95	$43.18
TOTAL	$87.33	$177.72	$265.05

1 - Includes Sales Tax.

2 - 9.3 % of All Material.

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

4 - 19.46% of All Material and Labor.

Note: See Appendix 3, page 1, B, small single phase, for design criteria and assumptions

UNDERGROUND MATERIAL AND LABOR COST PER RISER

SMALL SINGLE PHASE RISER

2014

ITEM	MATERIAL(1)	LABOR(3)	TOTAL
Service	$0.00	$0.00	$0.00
Primary	$0.00	$0.00	$0.00
Secondary	$206.96	$437.55	$644.51
Transformers	$0.00	$0.00	$0.00
Trenching	$0.00	$0.00	$0.00
Sub-Total	$206.96	$437.55	$644.51
Stores Handling(2)	$19.25	$0.00	$19.25
SubTotal	$226.21	$437.55	$663.76
Engineering(4)	$44.02	$85.15	$129.17
TOTAL	$270.23	$522.70	$792.93

1 - Includes Sales Tax.

2 - 9.3 % of All Material.

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

4 - 19.46% of All Material and Labor.

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

EXHIBIT LI

OVERHEAD VS. UNDERGROUND

SUMMARY SHEET

COST PER RISER -

LARGE SINGLE PHASE RISER

2014

ITEM	OVERHEAD	UNDERGROUND	DIFFERENTIAL
LABOR	$376.24	$745.76	$369.52
MATERIAL	$397.50	$970.71	$573.21
TOTAL	$773.74	$1,716.47	$942.73

EXHIBIT LII

OVERHEAD MATERIAL AND LABOR COST PER SERVICE

SINGLE PHASE LARGE SERVICE

2014

ITEM	MATERIAL(1)	LABOR(3)	TOTAL
Service	$304.44	$314.95	$619.39
Primary	$0.00	$0.00	$0.00
Secondary	$0.00	$0.00	$0.00
Poles	$0.00	$0.00	$0.00
Transformers	$0.00	$0.00	$0.00
Sub-Total	$304.44	$314.95	$619.39
Stores Handling(2)	$28.31	$0.00	$28.31
SubTotal	$332.75	$314.95	$647.70
Engineering(4)	$64.75	$61.29	$126.04
TOTAL	$397.50	$376.24	$773.74

1 - Includes Sales Tax.

2 - 9.3 % of All Material.

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

4 - 19.46% of All Material and Labor.

Note: See Appendix 3, page 1, IIB, large single phase, for design criteria and assumptions

UNDERGROUND MATERIAL AND LABOR COST PER RISER

LARGE SINGLE PHASE RISER

2014

ITEM	MATERIAL(1)	LABOR(3)	TOTAL
Service	$0.00	$0.00	$0.00
Primary	$0.00	$0.00	$0.00
Secondary	$743.44	$624.28	$1,367.72
Transformers	$0.00	$0.00	$0.00
Trenching	$0.00	$0.00	$0.00
Sub-Total	$743.44	$624.28	$1,367.72
Stores Handling(2)	$69.14	$0.00	$69.14
SubTotal	$812.58	$624.28	$1,436.86
Engineering(4)	$158.13	$121.48	$279.61
TOTAL	$970.71	$745.76	$1,716.47

1 - Includes Sales Tax.

2 - 9.3 % of All Material.

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

4 - 19.46% of All Material and Labor.

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

EXHIBIT LIV

OVERHEAD VS. UNDERGROUND

SUMMARY SHEET

COST PER RISER -

SMALL THREE PHASE RISER

2014

ITEM	OVERHEAD	UNDERGROUND	DIFFERENTIAL
LABOR	$220.94	$597.74	$376.80
MATERIAL	$112.50	$412.63	$300.13
TOTAL	$333.44	$1,010.37	$676.93

EXHIBIT LV

OVERHEAD MATERIAL AND LABOR COST PER SERVICE

THREE PHASE SMALL SERVICE

2014

ITEM	MATERIAL(1)	LABOR(3)	TOTAL
Service	$86.16	$184.95	$271.11
Primary	$0.00	$0.00	$0.00
Secondary	$0.00	$0.00	$0.00
Poles	$0.00	$0.00	$0.00
Transformers	$0.00	$0.00	$0.00
Sub-Total	$86.16	$184.95	$271.11
Stores Handling(2)	$8.01	$0.00	$8.01
SubTotal	$94.17	$184.95	$279.12
Engineering(4)	$18.33	$35.99	$54.32
TOTAL	$112.50	$220.94	$333.44

1 - Includes Sales Tax.

2 - 9.3 % of All Material.

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

4 - 19.46% of All Material and Labor.

Note: See Appendix 3, page 1, IIB, small three phase, for design criteria and assumptions

UNDERGROUND MATERIAL AND LABOR COST PER RISER

SMALL THREE PHASE RISER

2014

ITEM	MATERIAL(1)	LABOR(3)	TOTAL
Service	$0.00	$0.00	$0.00
Primary	$0.00	$0.00	$0.00
Secondary	$316.02	$500.37	$816.39
Transformers	$0.00	$0.00	$0.00
Trenching	$0.00	$0.00	$0.00
Sub-Total	$316.02	$500.37	$816.39
Stores Handling(2)	$29.39	$0.00	$29.39
SubTotal	$345.41	$500.37	$845.78
Engineering(4)	$67.22	$97.37	$164.59
TOTAL	$412.63	$597.74	$1,010.37

1 - Includes Sales Tax.

2 - 9.3 % of All Material.

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

4 - 19.46% of All Material and Labor.

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

EXHIBIT LVII

OVERHEAD VS. UNDERGROUND

SUMMARY SHEET

COST PER RISER -

LARGE THREE PHASE RISER

2014

ITEM	OVERHEAD	UNDERGROUND	DIFFERENTIAL
LABOR	$376.24	$957.82	$581.58
MATERIAL	$397.50	$1,237.90	$840.40
TOTAL	$773.74	$2,195.72	$1,421.98

EXHIBIT LVIII

OVERHEAD MATERIAL AND LABOR COST PER SERVICE

THREE PHASE LARGE SERVICE

2014

ITEM	MATERIAL(1)	LABOR(3)	TOTAL
Service	$304.44	$314.95	$619.39
Primary	$0.00	$0.00	$0.00
Secondary	$0.00	$0.00	$0.00
Poles	$0.00	$0.00	$0.00
Transformers	$0.00	$0.00	$0.00
Sub-Total	$304.44	$314.95	$619.39
Stores Handling(2)	$28.31	$0.00	$28.31
SubTotal	$332.75	$314.95	$647.70
Engineering(4)	$64.75	$61.29	$126.04
TOTAL	$397.50	$376.24	$773.74

1 - Includes Sales Tax.

2 - 9.3 % of All Material.

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

4 - 19.46% of All Material and Labor.

Note: See Appendix 3, page 1, IIB, large three phase, for design criteria and assumptions

UNDERGROUND MATERIAL AND LABOR COST PER RISER

LARGE THREE PHASE RISER

2014

ITEM	MATERIAL(1)	LABOR(3)	TOTAL
Service	$0.00	$0.00	$0.00
Primary	$0.00	$0.00	$0.00
Secondary	$948.08	$801.79	$1,749.87
Transformers	$0.00	$0.00	$0.00
Trenching	$0.00	$0.00	$0.00
Sub-Total	$948.08	$801.79	$1,749.87
Stores Handling(2)	$88.17	$0.00	$88.17
SubTotal	$1,036.25	$801.79	$1,838.04
Engineering(4)	$201.65	$156.03	$357.68
TOTAL	$1,237.90	$957.82	$2,195.72

1 - Includes Sales Tax.

2 - 9.3 % of All Material.

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

4 - 19.46% of All Material and Labor.

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

EXHIBIT LX

UNDERGROUND MATERIAL AND LABOR COST PER RISER

SMALL HANDHOLE

2014

ITEM	MATERIAL(1)	LABOR(3)	TOTAL
Service	$0.00	$0.00	$0.00
Primary	$0.00	$0.00	$0.00
Secondary	$106.29	$59.72	$166.01
Transformers	$0.00	$0.00	$0.00
Trenching	$0.00	$0.00	$0.00
Sub-Total	$106.29	$59.72	$166.01
Stores Handling(2)	$9.88	$0.00	$9.88
SubTotal	$116.17	$59.72	$175.89
Engineering(4)	$22.61	$11.62	$34.23
TOTAL	$138.78	$71.34	$210.12

1 - Includes Sales Tax.

2 - 9.3 % of All Material.

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

4 - 19.46% of All Material and Labor.

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

EXHIBIT LXI

UNDERGROUND MATERIAL AND LABOR COST PER RISER

INTERMEDIATE HANDHOLE

2014

ITEM	MATERIAL(1)	LABOR(3)	TOTAL
Service	$0.00	$0.00	$0.00
Primary	$0.00	$0.00	$0.00
Secondary	$135.19	$59.72	$194.91
Transformers	$0.00	$0.00	$0.00
Trenching	$0.00	$0.00	$0.00
Sub-Total	$135.19	$59.72	$194.91
Stores Handling(2)	$12.57	$0.00	$12.57
SubTotal	$147.76	$59.72	$207.48
Engineering(4)	$28.75	$11.62	$40.37
TOTAL	$176.51	$71.34	$247.85

1 - Includes Sales Tax.

2 - 9.3 % of All Material.

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

4 - 19.46% of All Material and Labor.

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

EXHIBIT LXII

UNDERGROUND MATERIAL AND LABOR COST PER RISER

LARGE HANDHOLE

2014

ITEM	MATERIAL(1)	LABOR(3)	TOTAL
Service	$0.00	$0.00	$0.00
Primary	$0.00	$0.00	$0.00
Secondary	$451.70	$225.54	$677.24
Transformers	$0.00	$0.00	$0.00
Trenching	$0.00	$0.00	$0.00
Sub-Total	$451.70	$225.54	$677.24
Stores Handling(2)	$42.01	$0.00	$42.01
SubTotal	$493.71	$225.54	$719.25
Engineering(4)	$96.08	$43.89	$139.97
TOTAL	$589.79	$269.43	$859.22

1 - Includes Sales Tax.

2 - 9.3 % of All Material.

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

4 - 19.46% of All Material and Labor.

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

EXHIBIT LXIII

UNDERGROUND MATERIAL AND LABOR COST PER RISER

PADMOUNTED SECONDARY JUNCTION BOX

2014

ITEM	MATERIAL(1)	LABOR(3)	TOTAL
Service	$0.00	$0.00	$0.00
Primary	$0.00	$0.00	$0.00
Secondary	$1,854.78	$393.47	$2,248.25
Transformers	$0.00	$0.00	$0.00
Trenching	$0.00	$0.00	$0.00
Sub-Total	$1,854.78	$393.47	$2,248.25
Stores Handling(2)	$172.49	$0.00	$172.49
SubTotal	$2,027.27	$393.47	$2,420.74
Engineering(4)	$394.51	$76.57	$471.08
TOTAL	$2,421.78	$470.04	$2,891.82

1 - Includes Sales Tax.

2 - 9.3 % of All Material.

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

4 - 19.46% of All Material and Labor.

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

UNDERGROUND MATERIAL AND LABOR COST PER CABINET

PADMOUNTED SECONDARY JUNCTION CABINET

2014

ITEM	MATERIAL(1)	LABOR(3)	TOTAL
Service	$0.00	$0.00	$0.00
Primary	$0.00	$0.00	$0.00
Secondary	$4,630.08	$361.34	$4,991.42
Transformers	$0.00	$0.00	$0.00
Trenching	$0.00	$0.00	$0.00
Sub-Total	$4,630.08	$361.34	$4,991.42
Stores Handling(2)	$430.60	$0.00	$430.60
SubTotal	$5,060.68	$361.34	$5,422.02
Engineering(4)	$984.81	$70.32	$1,055.13
TOTAL	$6,045.49	$431.66	$6,477.15

1 - Includes Sales Tax.

2 - 9.3 % of All Material.

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

4 - 19.46% of All Material and Labor.

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

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

2014

ITEM	MATERIAL(1)	LABOR(2)	TOTAL
350 MCM Al Wire (per set)	$ 917.60	$0.00	$917.60
500 MCM Cu Wire (per set)	$ 1,739.40	$0.00	$1,739.40
750 MCM Al Wire (per set)	$ 1,007.40	$0.00	$1,007.40
750 MCM Cu Wire (per set)	$ 2,142.60	$0.00	$2,142.60
Pull Setup (one per cab)	$0.00	$ 148.22	$148.22
Pulling Cable (per set)	$0.00	$ 63.81	$63.81
Tap Wires in Transformer and Cabinet (per set)	$0.00	$ 144.08	$144.08
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	$1,474.20		
Number of Sets			
1 Set	15%		
2 Sets	30%		
3 Sets	30%		
4 Sets	25%		
Weighted Pulling Cost	$0.00	$317.32	
Weighted Wire Subtotal	$3,906.63	$381.81	
Total Cost of Secondary	**$4,605.76**		

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: **$72.04**

1 - Includes Sales Tax, 9.3 % Stores Loading of All Material, and 19.46% Engineering Overhead of all Material.

2 - Includes Payroll, Taxes, Insurance, P&W, & Transportation, and 19.46% 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 LXVI

UNDERGROUND MATERIAL AND LABOR COST PER HANDHOLE

SINGLE PHASE PRIMARY 48" SPLICE BOX

WITH SPLICES AND PULL LABOR

2014

ITEM	MATERIAL(1)	LABOR(3)	TOTAL
Service	$0.00	$0.00	$0.00
Primary	$526.03	$586.88	$1,112.91
Secondary	$0.00	$0.00	$0.00
Transformers	$0.00	$0.00	$0.00
Trenching	$0.00	$0.00	$0.00
Sub-Total	$526.03	$586.88	$1,112.91
Stores Handling(2)	$48.92	$0.00	$48.92
SubTotal	$574.95	$586.88	$1,161.83
Engineering(4)	$111.89	$114.21	$226.10
TOTAL	$686.84	$701.09	$1,387.93

1 - Includes Sales Tax.

2 - 9.3 % of All Material.

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

4 - 19.46% of All Material and Labor.

Note: See Appendix 3, page 3, IIID, single phase primary 48" splice box, for design criteria and assumptions

EXHIBIT LXVII

UNDERGROUND MATERIAL AND LABOR COST PER HANDHOLE

TWO PHASE PRIMARY 48" SPLICE BOX

WITH SPLICES AND PULL LABOR

2014

ITEM	MATERIAL(1)	LABOR(3)	TOTAL
Service	$0.00	$0.00	$0.00
Primary	$600.37	$930.81	$1,531.18
Secondary	$0.00	$0.00	$0.00
Transformers	$0.00	$0.00	$0.00
Trenching	$0.00	$0.00	$0.00
Sub-Total	$600.37	$930.81	$1,531.18
Stores Handling(2)	$55.83	$0.00	$55.83
SubTotal	$656.20	$930.81	$1,587.01
Engineering(4)	$127.70	$181.14	$308.84
TOTAL	$783.90	$1,111.95	$1,895.85

1 - Includes Sales Tax.

2 - 9.3 % of All Material.

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

4 - 19.46% of All Material and Labor.

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

UNDERGROUND MATERIAL AND LABOR COST PER HANDHOLE

THREE PHASE PRIMARY 48" SPLICE BOX

WITH SPLICES AND PULL LABOR

2014

ITEM	MATERIAL(1)	LABOR(3)	TOTAL
Service	$0.00	$0.00	$0.00
Primary	$661.68	$899.07	$1,560.75
Secondary	$0.00	$0.00	$0.00
Transformers	$0.00	$0.00	$0.00
Trenching	$0.00	$0.00	$0.00
Sub-Total	$661.68	$899.07	$1,560.75
Stores Handling(2)	$61.54	$0.00	$61.54
SubTotal	$723.22	$899.07	$1,622.29
Engineering(4)	$140.74	$174.96	$315.70
TOTAL	$863.96	$1,074.03	$1,937.99

1 - Includes Sales Tax.

2 - 9.3 % of All Material.

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

4 - 19.46% of All Material and Labor.

Note: See Appendix 3, page 3, IIID, three phase 48" primary splice box for design criteria and assumptions

EXHIBIT LXIX

OVERHEAD VS. UNDERGROUND

SUMMARY SHEET

COST PER FOOT -

SINGLE PHASE PRIMARY LATERAL TRENCH

WITH CABLE-IN-CONDUIT

2014

ITEM	OVERHEAD	UNDERGROUND	DIFFERENTIAL
LABOR	$4,421.20	$5,237.53	$816.33
MATERIAL	$2,763.03	$3,217.61	$454.58
TOTAL	$7,184.23	$8,455.14	$1,270.91
PER FOOT TOTAL	$7.18	$8.46	$1.28

EXHIBIT LXX

OVERHEAD MATERIAL AND LABOR COST PER FOOT

SINGLE PHASE PRIMARY LATERAL POLE LINE

2014

ITEM	MATERIAL(1)	LABOR(3)	TOTAL
Service	$0.00	$0.00	$0.00
Primary	$356.74	$1,153.95	$1,510.69
Secondary	$356.74	$1,153.95	$1,510.69
Poles	$1,402.65	$1,393.09	$2,795.74
Transformers	$0.00	$0.00	$0.00
Sub-Total	$2,116.13	$3,700.99	$5,817.12
Stores Handling(2)	$196.80	$0.00	$196.80
SubTotal	$2,312.93	$3,700.99	$6,013.92
Engineering(4)	$450.10	$720.21	$1,170.31
TOTAL	$2,763.03	$4,421.20	$7,184.23

1 - Includes Sales Tax.

2 - 9.3 % of All Material.

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

4 - 19.46% of All Material and Labor.

Note: See Appendix 3, page 2, IIE, single phase for design criteria and assumptions

EXHIBIT LXXI

UNDERGROUND MATERIAL AND LABOR COST PER FOOT

SINGLE PHASE PRIMARY LATERAL TRENCH

WITH CABLE-IN-CONDUIT

2014

ITEM	MATERIAL(1)	LABOR(3)	TOTAL
Service	$0.00	$0.00	$0.00
Primary	$2,464.28	$1,021.58	$3,485.86
Secondary	$0.00	$0.00	$0.00
Transformers	$0.00	$0.00	$0.00
Trenching	$0.00	$3,362.76	$3,362.76
Sub-Total	$2,464.28	$4,384.34	$6,848.62
Stores Handling(2)	$229.18	$0.00	$229.18
SubTotal	$2,693.46	$4,384.34	$7,077.80
Engineering(4)	$524.15	$853.19	$1,377.34
TOTAL	$3,217.61	$5,237.53	$8,455.14
PER FOOT TOTAL	$3.22	$5.24	$8.46

1 - Includes Sales Tax.

2 - 9.3 % of All Material.

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

4 - 19.46% of All Material and Labor.

Note: See Appendix 3, page 3, IIIE, single phase for design criteria and assumptions

EXHIBIT LXXII

OVERHEAD VS. UNDERGROUND

SUMMARY SHEET

COST PER FOOT -

TWO PHASE PRIMARY LATERAL TRENCH

WITH CABLE-IN-CONDUIT

2014

ITEM	OVERHEAD	UNDERGROUND	DIFFERENTIAL
LABOR	$5,647.65	$6,428.82	$781.17
MATERIAL	$3,393.72	$6,435.26	$3,041.54
TOTAL	$9,041.37	$12,864.08	$3,822.71
PER FOOT TOTAL	$9.04	$12.86	$3.82

EXHIBIT LXXIII

OVERHEAD MATERIAL AND LABOR COST PER FOOT

TWO PHASE PRIMARY LATERAL POLE LINE

2014

ITEM	MATERIAL(1)	LABOR(3)	TOTAL
Service	$0.00	$0.00	$0.00
Primary	$723.52	$2,223.04	$2,946.56
Secondary	$361.77	$1,111.52	$1,473.29
Poles	$1,513.87	$1,393.09	$2,906.96
Transformers	$0.00	$0.00	$0.00
Sub-Total	$2,599.16	$4,727.65	$7,326.81
Stores Handling(2)	$241.72	$0.00	$241.72
SubTotal	$2,840.88	$4,727.65	$7,568.53
Engineering(4)	$552.84	$920.00	$1,472.84
TOTAL	$3,393.72	$5,647.65	$9,041.37

1 - Includes Sales Tax.

2 - 9.3 % of All Material.

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

4 - 19.46% of All Material and Labor.

Note: See Appendix 3, page 2, IIE, two phase for design criteria and assumptions

EXHIBIT LXXIV

UNDERGROUND MATERIAL AND LABOR COST PER FOOT

TWO PHASE PRIMARY LATERAL TRENCH

WITH CABLE-IN-CONDUIT

2014

ITEM	MATERIAL(1)	LABOR(3)	TOTAL
Service	$0.00	$0.00	$0.00
Primary	$4,928.60	$2,018.81	$6,947.41
Secondary	$0.00	$0.00	$0.00
Transformers	$0.00	$0.00	$0.00
Trenching	$0.00	$3,362.76	$3,362.76
Sub-Total	$4,928.60	$5,381.57	$10,310.17
Stores Handling(2)	$458.36	$0.00	$458.36
SubTotal	$5,386.96	$5,381.57	$10,768.53
Engineering(4)	$1,048.30	$1,047.25	$2,095.55
TOTAL	$6,435.26	$6,428.82	$12,864.08
PER FOOT TOTAL	$6.44	$6.43	$12.87

1 - Includes Sales Tax.

2 - 9.3 % of All Material.

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

4 - 19.46% of All Material and Labor.

Note: See Appendix 3, page 3, IIIE, two phase for design criteria and assumptions

EXHIBIT LXXV

OVERHEAD VS. UNDERGROUND

SUMMARY SHEET

COST PER FOOT -

THREE PHASE PRIMARY LATERAL TRENCH

WITH CABLE-IN-CONDUIT

2014

ITEM	OVERHEAD	UNDERGROUND	DIFFERENTIAL
LABOR	$6,874.07	$5,543.66	($1,330.41)
MATERIAL	$4,266.81	$8,651.42	$4,384.61
TOTAL	$11,140.88	$14,195.08	$3,054.20
PER FOOT TOTAL	$11.14	$14.20	$3.06

EXHIBIT LXXVI

OVERHEAD MATERIAL AND LABOR COST PER FOOT

THREE PHASE PRIMARY LATERAL POLE LINE

2014

ITEM	MATERIAL(1)	LABOR(3)	TOTAL
Service	$0.00	$0.00	$0.00
Primary	$1,156.72	$3,270.90	$4,427.62
Secondary	$385.58	$1,090.30	$1,475.88
Poles	$1,725.54	$1,393.09	$3,118.63
Transformers	$0.00	$0.00	$0.00
Sub-Total	$3,267.84	$5,754.29	$9,022.13
Stores Handling(2)	$303.91	$0.00	$303.91
SubTotal	$3,571.75	$5,754.29	$9,326.04
Engineering(4)	$695.06	$1,119.78	$1,814.84
TOTAL	$4,266.81	$6,874.07	$11,140.88

1 - Includes Sales Tax.

2 - 9.3 % of All Material.

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

4 - 19.46% of All Material and Labor.

Note: See Appendix 3, page 2, IIE, three phase for design criteria and assumptions

EXHIBIT LXXVII

UNDERGROUND MATERIAL AND LABOR COST PER FOOT

THREE PHASE PRIMARY LATERAL TRENCH

WITH CABLE-IN-CONDUIT

2014

ITEM	MATERIAL(1)	LABOR(3)	TOTAL
Service	$0.00	$0.00	$0.00
Primary	$6,625.90	$1,277.84	$7,903.74
Secondary	$0.00	$0.00	$0.00
Transformers	$0.00	$0.00	$0.00
Trenching	$0.00	$3,362.76	$3,362.76
Sub-Total	$6,625.90	$4,640.60	$11,266.50
Stores Handling(2)	$616.21	$0.00	$616.21
SubTotal	$7,242.11	$4,640.60	$11,882.71
Engineering(4)	$1,409.31	$903.06	$2,312.37
TOTAL	$8,651.42	$5,543.66	$14,195.08
PER FOOT TOTAL	$8.65	$5.54	$14.19

1 - Includes Sales Tax.

2 - 9.3 % of All Material.

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

4 - 19.46% of All Material and Labor.

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

EXHIBIT LXXVIII

2014 UCD TARIFF

AVERAGE UCD UNDERGROUND FEEDER COST

Underground		Overhead		Difference	
$/Ft.....	$32.35	$/Ft.....	$20.50	$/Ft.....	$11.85

Round To: $/Ft..... **$11.85**

13 kV UG Switch Cabinet (9/3 cabinet w/ all hardware & cable) = …….	$22,474.05
13 kV Salt Spray UG Switch Cabinet (9/3 cabinet w/ all hardware & cable) = …	$27,294.65
23 kV UG Switch Cabinet (9/3 cabinet w/ all hardware & cable) = …….	$26,854.25
23 kV Salt Spray UG Switch Cabinet (9/3 cabinet w/ all hardware & cable) = …	$37,702.17
13 kV UG Switch Cabinet (6/6 cabinet w/ all hardware & cable) = …….	$20,369.11
13 kV Salt Spray UG Switch Cabinet (6/6 cabinet w/ all hardware & cable) = …	$28,918.81
23 kV UG Switch Cabinet (6/6 cabinet w/ all hardware & cable) = …….	$28,135.59
23 kV Salt Spray UG Switch Cabinet (6/6 cabinet w/ all hardware & cable) = …	$35,897.11

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

4	13 kV 9/3 cabinets
1	13 kV SS 9/3 cabinets
17	23 kV 9/3 cabinets
0	23 kV SS 9/3 cabinets
28	13 kV 6/6 cabinets
0	13 kV SS 6/6 cabinets
60	23 kV 6/6 cabinets
1	23 kV SS 6/6 cabinets
111	Weighted Average: $25,838.56

$/Switch Cabinet **$25,838.56**

NOTE: All estimates based on three phase requirements.
See Exhibit LIX for details.
Note: See Appendix 3 , page 4, for design criteria and assumptions.

EXHIBIT LXXIX

2014 UCD TARIFF

FEEDER COST

Feeder Length = …….	25,428
UG Feeder Cost* (excluding UG switches) = ……	$895,501.71
26 UG Lateral Risers not required if UG Feeder is used	
Cost of each Lateral Riser = …… $2,803.60	
26 Lateral Risers X $2,803.60 = ……	($72,893.60)
Net UG Feeder Cost = ……	$822,608.11
UG Feeder per foot cost = …….	$32.35
OH Feeder Cost (excluding OH switches & hardware) = ……	$521,235.00
OH Feeder per foot cost = …….	$20.50
Feeder Differential Cost (per foot) = …….	**$11.85**

13 kV UG Switch Cabinet (9/3 cabinet w/ all hardware & cable) = …….	$28,126.80
13 kV Salt Spray UG Switch Cabinet (9/3 cabinet w/ all hardware & cable) = …	$33,524.41
23 kV UG Switch Cabinet (9/3 cabinet w/ all hardware & cable) = …….	$32,597.86
23 kV Salt Spray UG Switch Cabinet (9/3 cabinet w/ all hardware & cable) = …	$44,059.01
13 kV UG Switch Cabinet (6/6 cabinet w/ all hardware & cable) = …….	$26,021.86
13 kV Salt Spray UG Switch Cabinet (6/6 cabinet w/ all hardware & cable) = …	$35,148.57
23 kV UG Switch Cabinet (6/6 cabinet w/ all hardware & cable) = …….	$33,879.20
23 kV Salt Spray UG Switch Cabinet (6/6 cabinet w/ all hardware & cable) = …	$42,253.95
13 kV OH Switch Cabinet (including switch, pole, and all Hardware) = ……..	$5,652.75
13 kV OH Salt Spray Switch Cabinet (including switch, pole, and all Hardware) = …	$6,229.76
23 kV OH Switch Cabinet (including switch, pole, and all Hardware) = ……..	$5,743.61
23 kV OH Salt Spray Switch Cabinet (including switch, pole, and all Hardware) = …	$6,356.84
13 kV UG Switch Cabinet - 9/3 Cabinet Differential = …….	$22,474.05
13 kV Salt Spray UG Switch Cabinet - 9/3 Cabinet Differential = …….	$27,294.65
23 kV UG Switch Cabinet - 9/3 Cabinet Differential = ……	$26,854.25
23 kV Salt Spray UG Switch Cabinet - 9/3 Cabinet Differential = …….	$37,702.17
13 kV UG Switch Cabinet - 6/6 Cabinet Differential = ……	$20,369.11
13 kV Salt Spray UG Switch Cabinet - 6/6 Cabinet Differential = …….	$28,918.81
23 kV UG Switch Cabinet - 6/6 Cabinet Differential = ……	$28,135.59
23 kV Salt Spray UG Switch Cabinet - 6/6 Cabinet Differential = …….	$35,897.11
Switch Cabinet Differential (Weighted Average) = ……..	**$25,838.56**

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

Note: See Appendix 3, page 4, for design criteria and assumptions

EXHIBIT LXXX

2014 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)	$23.43	$126.99	$103.56	$79.40	$220.34	$140.94
LABOR(4)	$104.54	$627.54	$523.00	$116.61	$642.30	$525.69
STORES HANDLING (3	$2.02	$10.97	$8.95	$6.86	$19.04	$12.18
ENGINEERING (5)	$25.29	$148.97	$123.68	$39.48	$171.57	$132.09
TOTAL	$155.28	$914.47	$759.19	$242.35	$1,053.25	$810.90

WOOD POLE, INACCESSIBLE

	120 VOLT, 2-WIRE SERVICE			120/240 VOLT, 3-WIRE SERVICE		
	OVERHEAD	UNDERGROUND	DIFFERENTIAL	OVERHEAD	UNDERGROUND	DIFFERENTIAL
MATERIAL (2)	$23.43	$126.99	$103.56	$79.40	$220.34	$140.94
LABOR(4)	$123.36	$740.50	$617.14	$137.59	$757.90	$620.31
STORES HANDLING (3	$2.02	$10.97	$8.95	$6.86	$19.04	$12.18
ENGINEERING (5)	$28.96	$170.95	$141.99	$43.57	$194.07	$150.50
TOTAL	$177.77	$1,049.41	$871.64	$267.42	$1,191.35	$923.93

CONCRETE POLE, ACCESSIBLE

	120 VOLT, 2-WIRE SERVICE			120/240 VOLT, 3-WIRE SERVICE		
	OVERHEAD	UNDERGROUND	DIFFERENTIAL	OVERHEAD	UNDERGROUND	DIFFERENTIAL
MATERIAL (2)	$23.43	$134.78	$111.35	$79.40	$236.39	$156.99
LABOR(4)	$104.54	$627.54	$523.00	$116.61	$642.30	$525.69
STORES HANDLING (3	$2.02	$11.65	$9.63	$6.86	$20.43	$13.57
ENGINEERING (5)	$25.29	$150.62	$125.33	$39.48	$174.97	$135.49
TOTAL	$155.28	$924.59	$769.31	$242.35	$1,074.09	$831.74

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 - 9.3 % of All Material.

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

5 - 19.46% of All Material and Labor.

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

Note: See Appendix 3, page 4, for design criteria and assumptions

2014 UCD TARIFF

CREDITS

Lateral Trench Credit = ...	$108.39	/MH X	0.029	MH	=.....	$3.14	/Ft.
Secondary/Service Trench Credit = ...	$108.39	/MH X	0.023	MH	=.....	$2.49	/Ft.
2" Conduit Installation Credit = ...	$108.39	/MH X	0.005	MH	=.....	$0.54	/Ft.
Larger than 2" Conduit Installation Credit =	$108.39	/MH X	0.007	MH	=.....	$0.76	/Ft.
Large (48") Handhole/ Primary Splice Box Installation Credit = ...	$108.39	/MH X	1.94	MH	=.....	$210.28	/HH
Small (30" or smaller) Handhole Installation Credit = ...	$108.39	/MH X	0.51	MH	=.....	$55.28	/HH
Concrete Pad for Pad Mounted Transformer Credit =.....	$108.39	/MH X	0.5	MH	=.....	$54.20	/Pad
Feeder Splice Box Installation Credit = ...	$108.39	/MH X	5.56	MH	=.....	$602.65	/Box
Padmount Switch Chamber Installation Credit = ...	$108.39	/MH X	4.71	MH	=.....	$510.52	/Chamber