AUSLEY & MCMULLEN

ATTORNEYS AND COUNSELORS AT LAW

123 SOUTH CALHOUN STREET
P.O. BOX 391 (ZIP 32302)
TALLAHASSEE, FLORIDA 32301
(850) 224-9115 FAX (850) 222-7560

April 2, 2012

HAND DELIVERED

Ms. Ann Cole, Director
Division of Commission Clerk
Florida Public Service Commission
2540 Shumard Oak Boulevard
Tallahassee, FL 32399-0850

120073-EI

Re: Petition of Tampa Electric Company for Approval of Revised Tariff Sheets for Underground Residential Distribution and Contribution-in-Aid-of-Construction

Dear Ms. Cole:

Enclosed for filing in the above-styled matter are the original and fifteen (15) copies of Tampa Electric Company's Petition for Approval of Revised Tariff Sheets for Underground Residential Distribution and Contribution-in-Aid-of-Construction.

Please acknowledge receipt and filing of the above by stamping the duplicate copy of this letter and returning same to this writer.

Thank you for your assistance in connection with this matter.

Sincerely,

James D. Beasley

COM JDB/pp
APA Enclosure
ECR 1
GCL 1
RAD
SRC
ADM
OPC
CLK

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

In re: Petition of Tampa Electric Company for Approval of Revised Tariffs for Underground Residential Distribution and Contribution-in-Aid-of-Construction.	DOCKET NO. 120073-EI FILED: APRIL 2, 2012

PETITION OF
TAMPA ELECTRIC COMPANY

In accordance with Commission Rule 28-6078(2), F.A.C., Tampa Electric Company ("Tampa Electric" or "the company") files this Petition for Approval of Revised Tariffs for Underground Residential Distribution and Contribution-in-Aid-of-Construction (CIAC). The revised tariff sheets containing updated Underground Residential Distribution (URD) charges reflecting the cost differential between overhead (OH) and underground (UG) distribution service and proposed CIAC tariff revisions are attached hereto in standard and legislative formats as Exhibits "B" and "C", respectively. A listing of the revised tariff sheets is provided in Exhibit "A". Form PSC/EAG 13, *Overhead/Underground Residential Differential Cost Data,* is provided in Exhibit "D. In support thereof, the company says:

1. The name, address, telephone number and facsimile number of the petitioner are:

Tampa Electric Company
Post Office Box 111
Tampa, FL 33601
(813) 228-4111
(813) 228-1770 (fax)

2. Tampa Electric is an investor-owned public utility subject to the jurisdiction of the Commission under Chapter 366, Florida Statutes.

3. All notices, pleadings and correspondence required to be served on the Petitioner should be directed to:

James D. Beasley
J. Jeffry Wahlen
Ausley & McMullen
Post Office Box 391
Tallahassee, FL 32302
(850) 224-9115
(850) 222-7960 (fax)

Paula Brown, Administrator
Regulatory Coordination
Tampa Electric Company
Post Office Box 111
Tampa, FL 33601
(813) 228-1444
(813) 228-1770 (fax)

Background

3. Pursuant to Rule 25-6.078(2), F.A.C., Tampa Electric is required to file, on or before April 1st, updated URD tariffs and supporting data at least once every three years. Tampa Electric's current URD charges were approved in 2009. Tampa Electric's proposed URD charges reflect current labor and material costs from the previous twelve-month period and the requirements of Rules 25-6.064, 25-6.078, and 25-6.115, F.A.C.

Proposed "Per Lot" Charges for Low Density and High Density Subdivisions

4. Tampa Electric's proposed differential charge for low density URD subdivisions is $481 per lot, a 16.1% decrease from the current charge of $573 per lot. The decrease in the proposed low density "per lot" charge is primarily attributable to the Net Present Value life-cycle operational costs ("NPV operational cost") increasing at a much higher percentage for the OH system than the UG system.

5. The company's proposed high density charge is $136.92 per individually-metered lot, a decrease of 60.5% from the current charge of $347 per lot. The decrease in the high density URD charge is also primarily due to the NPV operational costs increasing at a much higher percentage for the OH system than the UG system. The impact of the NPV operational cost ($/ft.) is greater for the high density charge than for the low density charge because the ratio of UG primary footage to OH primary footage in the high density subdivision designs is nearly 1:1; whereas, the ratio is 1.5:1 for the low density subdivision designs.

Proposed Charges for UG Services from OH Distribution Sources

6. For new single-phase UG services from OH distribution sources, the proposed Fixed Charge, representing fixed labor and material costs that are not impacted by the variable service length, has decreased from $43.34 to ($9.35) for 2/0 UG service laterals and from $129.87 to $33.00 for 4/0 UG service laterals. The proposed Fixed Charge decreased because the company included the impact of the NPV life-cycle operational costs for OH and UG on a "per service" basis in the Fixed Charge. The NPV operational cost impact was previously included in the "Per Trench Foot" charges below.

7. The proposed "Per Trench Foot" charges have increased from $0.95 to $8.65 per foot for 2/0 cable and from $1.39 to $8.94 per foot for 4/0 cable. The increase in "Per Trench Foot" charges is due to the company shifting the impact of the NPV operational costs from the variable "per foot" charge to a fixed "per service" charge. Under the methodology used in 2009 the company incorrectly applied the "per foot" NPV operational cost for distribution primary to services. The resulting 2009 "Per Trench Foot" charges did not reflect NPV operational costs for services. Since the exact number of miles of service cable is unknown, the company has adopted an NPV operational cost for services on a "per service" basis and has included it in the proposed Fixed Charge.

8. The proposed credit for avoiding a service pole has increased from $351.26 to $576.69 as a result of higher material costs.

Proposed Charges for Conversion of Existing OH Services to UG

9. For converted single phase UG services, the proposed OH service removal charge has decreased from $170.00 to $129.17 for service cable only and has increased from $387.85 to $422.72 when removal involves a service pole.

10. Tampa Electric is also proposing updated non-refundable deposit charges for binding estimates.

Other Proposed Changes

11. Tampa Electric is proposing a reorganization to Subsection 2.6 under Section 5 of its retail tariff to contain general provisions concerning the availability and location of service in the first part of Subsection 2.6 and a specific subsection 2.6.1 addressing CIAC. The CIAC provisions formerly contained in Subsection 2.6 and additional provisions tracking provisions of Rule 25-6.064, Florida Administrative Code, are proposed in new Subsection 2.6.1 under Tariff Section.

12. Tampa Electric is proposing amendments for clarification purposes in Subsection 3.4.1.4 of Tariff Section 5 concerning conversion of existing OH systems to UG and language that would make the binding estimate an option for customers instead of a requirement.

13. Tampa Electric knows of no disputed issues of material fact relative to the tariff revisions proposed herein.

WHEREFORE, Tampa Electric requests that this Commission consent to the above described revised tariff sheets as set forth in Exhibit "B" under the provisions of Section 366.03(3), Florida Statutes.

DATED this 2nd day of April, 2012.

Respectfully submitted,

JAMES D. BEASLEY
J. JEFFRY WAHLEN
Ausley & McMullen
Post Office Box 391
Tallahassee, FL 32302
(850) 224-9115

ATTORNEYS FOR TAMPA ELECTRIC COMPANY

EXHIBIT A

EXHIBIT A

TAMPA ELECTRIC COMPANY
REVISED TARIFF SHEETS

TARIFF SHEET NO.	PROPOSED REVISIONS
5.100	• Replaced upper case letter "C" with lower case letter "c" in "Customer" and "Company" where applicable. • Relocated the next to the last deleted paragraph from Tariff Sheet No. 5.106 to the beginning of part 2.6 • Relocated the last deleted paragraph from Tariff Sheet No. 5.106. • Added new text that paraphrases and updates information provided in the first paragraph on Tariff Sheet 5.110. • Relocated the fourth deleted paragraph from Tariff Sheet No. 5.105. • Relocated the second from the last deleted paragraph from Tariff Sheet No. 5.106 • Deleted the first paragraph under 2.6. (Moved to new subsection 2.6.1 on Sheet No. 5.105.) • Deleted the two following paragraphs under 2.6. The subject matter of these paragraphs is covered by the new text and formulae in new subsection 2.6.1 on Sheet No. 5.105.
5.105	• Created new subsection 2.6.1 titled "Contribution in Aid of Construction". • Relocated 1st deleted paragraph from Sheet No. 5.100 to top of sheet. • Deleted the first two existing paragraphs. The subject matter of each is addressed in new text added to new subsection 2.6.1. • Deleted the fourth existing paragraph. (Moved to Sheet No. 5.100). • Deleted the fifth existing paragraph regarding non-permanent structures. (Moved to Sheet No. 5.106). • Replaced "Applicant" with "customer" and replaced upper case letter "C" with lower case letter "c" in "Customer" and "Company" in the sixth existing paragraph. • Deleted paragraph on CIAC true-up. (Moved to Sheet No. 5.106) • Added formulae and text for calculating overhead CIAC that is consistent with FPSC Rule 25-6.064, F.A.C.
5.106	• Added policy found in other parts of the tariff (e.g., 2.16, 2.17, 3.1.1, 3.5.5) regarding CIAC for service requests requiring specialized equipment or duplicative or additional facilities that exceed facilities normally provided. • Added formulae and text for calculating underground CIAC that is consistent with FPSC Rule 25-6.064, F.A.C. • Referenced tariff 3.4 (URD) and 3.5 (UCD) for specific applications of underground CIAC rule. • Relocated paragraph on CIAC for service to non-permanent structures from Sheet No. 5.105. • Relocated paragraph on CIAC true-up from Sheet No. 5.105. • Deleted last three paragraphs on the page. (All were moved to Sheet No. 5.100.)
5.110	• Deleted paragraph at top of page. This information was updated in new text that was added to Tariff Sheet 5.100. • Replaced capital letter "C" with lower case letter "c" in "Company".

TARIFF SHEET NO.	COMMENTS/REVISIONS
5.175	Added reference to new subsection 2.6.1 in fourth paragraph on page.
5.181	Added reference to new subsection 2.6.1 under 3.1.1.
5.220	Added 2.6.1 to tariff references in first paragraph under 3.2.4.
5.230	• Deleted he term "subsections" in the last sentence of the page. • Added 2.6.1 to the tariff references and "of these Rules and Regulations" in the last sentence of the page. • Replaced capital letter "C" with lower case letter "c" in "Company".
5.250	Added reference to 2.6.1 in third paragraph under 3.3.3.1.
5.350	Added reference to 2.6.1 in fourth paragraph on page.
5.370	• Replaced upper case "A" with lower case "a" in "Applicant" and upper case letter "C" with lower case letter "c" in "Company". • Added reference to 2.6.1 in the first paragraph on the page. • Moved the last paragraph of 3.4.1.4 to the beginning for a smoother transition into the topic of binding and ballpark estimates. • Revised the paragraph on binding estimates: making the binding estimate an option of the applicant instead of a requirement and to clarify that the ballpark estimate carries no guarantee regarding the final CIAC amount; replaced the term Customer" with "applicant"; and replaced upper case letter "C" with lower case letter "c" in "Company" where applicable.
5.400	Added reference to 2.6.1 under 3.4.2.3.
5.420	• Corrected tariff reference at beginning of page from 3.4.1.4 to 2.6.1. • Replaced upper case letter "C" with lower case letter "c" in "Company" and capital "A" with lower case "a" in "Applicant".
5.470	• Provided reference to 2.6.1 under 3.5.5 (1). • Replaced capital letter "C" with lower case letter "c" in "Company"
5.510	• Updated standard URD charges in 3.7.1.1 and 3.7.1.2 • Replaced capital letter "C" with lower case letter "c" in " "Company" where applicable;
5.515	• Updated standard URD charges
5.516	• Replaced capital letter "C" with lower case letter "c" in "Customers". • Updated the non-refundable deposit amounts charged for binding estimates

Note: No revisions were made to the text of relocated paragraphs unless specifically noted.

EXHIBIT B

Continued from Sheet No. 5.090

2.5 CHANGES IN SUPPLY VOLTAGE

Should it become necessary or expedient for the company to initiate a change in the supply voltage to a customer, the company will provide the necessary equipment and make the necessary changes at its expense and will, where necessary, supply transformers and/or auto-transformers sufficient to adequately serve, the existing load of the customer at the voltage served before the change. Documentation such as ownership of equipment used to make such changes shall be required at the time of the change. A reasonable amount of spare capacity to supply minor additions of load by the customer after the voltage change has been made will be provided. Any large increase of load by the customer after the voltage change has been made must either be provided from the new system or the customer must supply the necessary increase in transformer and/or auto-transformer capacity.

Any load addition by the customer which would require the company to change its supply voltage or supply equipment shall not obligate the company to bear any of the necessary expense of converting the customer's wiring system or equipment. Such an addition relieves the company of any responsibility to serve any of the customer's load at the previous existing voltage or service characteristics that were furnished before the change.

2.6 AVAILABILITY AND LOCATION OF SERVICE

Information may be obtained from the company as to availability and kind of service for any desired location. In order to insure that the service connection will be made promptly, cooperation between the customer, his electrical contractor, and the company is necessary.

An application for permanent service or for alterations in existing service must be made by the customer himself as noted in 2.8.

Before construction is started, the customer or customer's electrical contractor must make a request for service location at the desired address by telephone, in writing, or on-line at www.tampaelectric.com.

Line extensions will normally be made from the nearest existing facilities of adequate capacity.

Electrical service may be refused or discontinued under certain conditions as shown in 2.14.

Continued to Sheet No. 5.105

Continued from Sheet No. 5.100

2.6.1 CONTRIBUTION IN AID OF CONSTRUCTION

The company recognizes its obligation to furnish electric service to customers throughout its entire service area, but necessarily must reserve the right to require a contribution in aid of construction (CIAC) when the additional distribution investment is not considered prudent. A CIAC will normally be required when the cost of the facilities required to serve a customer are in excess of those normally provided by the company. CIAC fees are intended to protect the general body of ratepayers from subsidizing special requests.

If the company considers the prospects of securing additional revenue from additional distribution investment to be favorable, (i.e. in public road right-of-way, other customers and/or additional load) such payment, or portion thereof, may be waived.

When a CIAC is required, the customer shall deposit with the company the specified amount prior to the company commencing construction. The company will install, own, and maintain the electrical distribution facilities up to the company designated point of delivery. Any payment by the customer under the provisions of this policy will not convey to the customer any rights of ownerships.

CIAC for the installation of new or upgraded overhead facilities ($CIAC_{OH}$) will be calculated as follows:

$CIAC_{OH}$	=	Total estimated work order job cost of installing the facilities	-	Four years expected incremental base energy charge revenue	-	Four years expected incremental base demand charge revenue

The cost of the service drop and meter shall be excluded in the total estimated work order job cost for new overhead facilities.

The net book value and cost of removal, net of the salvage value, for existing facilities shall be included in the total estimated work order job cost for upgrades to those existing facilities.

An investment allowance equal to four years expected annual base energy and demand charge revenue shall be estimated for a period not more than five (5) years after the new or upgraded facilities are placed in service.

In no instance shall the $CIAC_{OH}$ be less than zero.

Continued to Sheet No. 5.106

TAMPA ELECTRIC

FIRST REVISED SHEET NO. 5.106
CANCELS ORIGINAL SHEET NO. 5.106

Continued from Sheet No. 5.105

For installations requiring specialized equipment or duplicate or additional facilities in excess of the facilities normally provided for overhead service, the customer will pay the estimated cost over and above the CIAC for a normal overhead service.

CIAC for installation of new or upgraded underground facilities ($CIAC_{UG}$) shall be calculated as follows:

$$CIAC_{UG} = CIAC_{OH} + \text{Estimated difference between cost of providing the service underground and overhead}$$

Specific applications of this rule for underground residential and commercial services are found in 3.4 and 3.5, respectively.

For cases involving non-permanent type structures, the customer must contribute in aid of construction an amount equal to the estimated costs for the entire extension.

In cases where more end-use customers than the initial applicant are expected to be served by new facilities within three-years of the in-service date of the facilities, the expected number of customers to be served (including the initial applicant) shall be determined and documented based on information available at the time of the calculation of the CIAC. If there are expected to be additional customers served, the CIAC amount shall be prorated based on this expected number of customers; however, the company may require payment equal to the full amount of the CIAC from the initial applicant. If, the company has required the initial customer to pay the full amount of the CIAC, the company shall refund to the initial applicant the prorated share amount collected from each customer subsequently served by the facilities until the CIAC has been evenly allocated among each of the expected customers or three years have elapsed from the in-service date of the facilities, whichever is sooner.

A customer may request a one-time review of the CIAC charge within twelve months of the in-service date of the new or upgraded facilities. Using the same methodology employed in the calculation of the CIAC estimate, the company will true-up the CIAC charge using actual values for labor hours, vehicle hours, materials cost, and customer base revenue. The actual labor and vehicle hours will be multiplied by the average rates in place at the time of the installation for the labor and vehicle classifications that were originally estimated for the job. The revenue portion of the CIAC true-up will be calculated by annualizing the actual base demand and energy revenues received by the company to date and then multiplying the annualized amount by four to derive four years expected base revenues. Based on the CIAC true-up calculation, the customer will either receive a refund from the company for the CIAC amount paid in excess of the recalculated CIAC or be billed by the company for CIAC owed in excess of the initial CIAC payment.

Continued to Sheet No. 5.110

Continued from Sheet No. 5.106

2.7 RATES AND THEIR APPLICATIONS

The rates for all types of electric service rendered by the company are on file with The Florida Public Service Commission. Copies of these rates are available and information regarding their application may be obtained on-line at www.tampaelectric.com or by telephoning or writing the company.

2.8 APPLICATION FOR SERVICE

In order to obtain service at the desired time, application by the customer should be made as early as possible to the company. Time is required to procure and assemble the necessary materials and for installing the service or altering the existing service. Deposits are sometimes required with the application.

Applications for service or change in service may normally be made by telephone, in writing, or on-line at www.tampaelectric.com. Under certain conditions, however, the application or contract shall be in writing as determined by the company.

Unless otherwise specifically provided in the applicable rate, or in a contract between the customer and the company, all applications for service shall be deemed for the period of one year and continuously thereafter until notice of termination is given by either party.

Application for new service or alteration in existing service must be accompanied by an adequate description of the location of the property where service is desired, such as street and house number, rural address, or legal description of the property.

In order to insure that adequate company electrical equipment is installed to provide satisfactory service to the customer, load data must be submitted with the application. This load data should include the electrical requirements of each device to be installed and the total anticipated demand.

2.9 ALTERATIONS OR ADDITIONS TO EXISTING WIRING

The company must be notified by the customer before adding any major load. An application for required alteration in service must be made by the customer in the same manner as application for new service.

Continued to Sheet No. 5.120

TAMPA ELECTRIC

THIRD REVISED SHEET NO. 5.175
CANCELS SECOND REVISED SHEET NO. 5.175

Continued from Sheet No. 5.170

For customers whose forecasted load does not qualify for a requested voltage, the customer may obtain the requested voltage by paying an appropriate CIAC. This CIAC will be equal to the cost difference between the requested service and the service which would normally be provided for this load. Customers may also receive the requested three-phrase service voltage at no charge if a suitable transformer bank is existing in the field and Tampa Electric can supply the requested voltage more economically from that source than providing the standard single phase service.

In some commercial centers and/or residential centers where service is provided from a three phase transformation, the nominal standard voltage is 120/208 volt or 277/480 volt 4-wire three phase wye depending on the customer's electrical demand.

In the designated network area of downtown Tampa, the nominal standard voltage is 120/208 volt 3-wire single phase, 120/208 volt 4-wire three phase wye or 265/460 volt 4-wire three phase wye depending on the customer's electrical demand.

Should the customer desire service at a voltage that is neither standard nor readily available for his location or electrical demand, the company may, at its option, provide such service after being compensated by the customer for any additional cost incurred, in accordance with 2.6.1.

Under certain conditions, as set forth in part 3.3.5 of this tariff, the customer may receive service at the company's primary distribution voltage.

For service rendered to customers whose principal consumption shall be for lighting and/or residential purposes, the voltage at the point of delivery shall not exceed 5% above or below the standard voltage adopted. For service rendered principally for industrial or power purposes, excluding residential purposes, the voltage at the point of delivery shall not exceed 7 1/2% above or below the standard voltage adopted. These limitations may be modified for cases in which the customer specifically agrees to accept service not meeting the specified limits.

Sudden changes in voltage that exceed 5% of the standard voltage and occur more frequently than two times per hour, or changes of 2 1/2% that occur more frequently than once per minute shall be limited to magnitudes and frequently of occurrence compatible with the customer's requirements. These limitations may be modified for cases in which the customer specifically agrees to accept service not meeting the specified limits.

Continued to Sheet No. 5.180

TAMPA ELECTRIC

THIRD REVISED SHEET NO. 5.175
CANCELS SECOND REVISED SHEET NO. 5.175

ISSUED BY: G. L. Gillette, President

DATE EFFECTIVE:

Continued from Sheet No. 5.180

For this reason, the requirements for service listed herein may be in excess of those required by the National Electrical Code. Frequently, a larger service entrance, a higher point of attachment, more branch circuits, or types of service equipment that exceed code minimums are desirable. As a general convenience, every electrical contractor should provide a stencil or tag with his name and address on the service switch of a customer's wiring system.

A neutral point of connection at the ownership line is provided by the company for all three-phase four-wire and single-phase three-wire services. The neutral shall be extended from the ownership line to the customer's grounding system by the customer.

3.1.1 LOCATION OF SERVICE ENTRANCE WIRING

As previously noted in Subsection 2.6, company approval of the point of attachment must be obtained before commencing work on service entrance wiring. The point of delivery shall be determined by the company and will normally be on the building nearest the point at which the secondary electric supply is available to the property. If for the convenience of the applicant, the company is requested to agree on a different point of delivery, any additional costs shall be borne by the applicant in accordance with 2.6.1.

3.1.2 RELOCATION OR REMOVAL OF EXISTING FACILITIES

If the company is required to relocate or remove existing electric facilities in the implementation of these Rules, the company may require that all costs associated with such relocation or removal be charged to the customer.

3.1.3 POINTS OF ATTACHMENT AND SERVICE DROP CLEARANCES

The point of attachment will be located such that the lowest point on the service drop will be in accordance with the National Electric Safety Code (NESC).

Continued to Sheet No. 5.190

Continued from Sheet No. 5.210

Only one conductor may be connected to each lug in a meter socket, except that lightning arrester and TEC lighting leads may be connected as shown in the appropriate meter socket installation drawing.

Metered and unmetered conductors shall not run in the same raceway.

3.2.2 SERVICE FROM OVERHEAD LINES-RESIDENTIAL

The standard service available to residential customers is 120/240 volt three-wire single phase. The customer should consult the *National Electrical Code* and local ordinances to determine minimum size service entrance conductors, keeping in mind that a larger capacity may be desirable in order to allow for future load additions. In any case, the minimum size service entrance conductor shall be #4 copper or #2 aluminum.

The construction requirements for residential service entrance wiring are shown in Drawing Nos. 7.4 and 7.5 of Tampa Electric's *Standard Electrical Service Requirements.*

3.2.3 SERVICE FROM OVERHEAD LINES-SMALL NON-RESIDENTIAL

For non-residential customers, the standard service voltages available are 120/240 volt 3-wire single-phase and 120/240 volt 4-wire three-phase delta. Other voltages are standard in the Downtown Tampa Network Area, certain commercial centers and where service is provided from three phase padmount transformers. It is the customer's responsibility to determine what service voltages are available prior to purchasing electrical equipment. Such information is available by contacting the company by telephone or on-line at www.tecoenergy.com.

3.2.4 UNDERGROUND SERVICE

In certain geographical areas designated by the company, electrical service is only available from an underground distribution system. Outside such designated areas, and with approval by the company, underground electrical service may be obtained by compensating the Company for such service as provided in 2.6.1. of these Rules and Regulations.

If it is determined that the installation of electrical facilities through an existing underground development is for the company's benefit, the facilities shall be installed underground at the company's expense. However, if these facilities are the result of a specific customer request, the customer shall contribute, as a contribution-in-aid-of-construction, an appropriate amount determined by the applicable policy in these Rules and Regulations.

Continued to Sheet No. 5.221

Continued from Sheet No. 5.221

3.3.2 TRANSFORMER STRUCTURE-POLE

Where load requirements permit, the company will normally mount service transformers on poles. In such cases, the company will furnish, install and maintain the transformers and associated equipment and overhead service conductors to a specified point of attachment on the customer's structure.

3.3.3 PAD-MOUNT TRANSFORMER INSTALLATIONS

Pad-mount transformers served from underground lines may be installed when the company and the customer mutually agree on the desirability of their use.

Customer services from 3 pad-mount transformer installations shall be balanced three-phase and no individual service entrance equipment shall exceed four thousand amperes at a supply voltage of 600 volts or less.

The customer will reimburse the company the estimated cost difference in furnishing this type underground installation as compared with that of furnishing conventional overhead service, as provided for in 2.6.1, 3.3.3.1, 3.5.4, and 3.5.5 of these Rules and Regulations.

Continued to Sheet No. 5.240

Continued from Sheet No. 5.240

3.3.3.1 UNDERGROUND COMMERCIAL DISTRIBUTION SYSTEMS

In certain geographical areas designated by the company, electrical service is only available from an underground distribution system. When this is the case, underground distribution service utilizing padmounted transformers and padmounted manual switching equipment will be offered as the standard method of service. Primary Service may be available as provided for in 3.3.5 through 3.3.5.2 of these Rules and Regulations.

Outside such designated areas, large load customers in certain high load density locations, i.e... downtown area, Commercial/Industrial Developments, a shopping center complex... etc., may be served from an underground distribution system after compensating the company in accordance with 3.5.5 of these Rules and Regulations. Underground distribution service utilizing padmounted transformers and padmounted switching equipment will be offered, upon payment of the appropriate CIAC, as the standard method of service from an underground distribution system.

The customer shall compensate the company with a contribution in aid of construction for any duplicate or additional facilities requested by the customer in excess of the facilities normally furnished in providing for an electric service installation in accordance with 2.6.1.

3.3.4 TRANSFORMER STRUCTURE - VAULTS

3.3.4.1 GENERAL

1) Transformer vaults shall be located on the customer's property. The required vault space as determined by the company shall be provided by the customer inside the building structure or adjacent to the structure. Ingress and egress for the company to operate and maintain the vault shall be provided by the customer to the satisfaction and requirements of the company by means of a properly executed and recorded easement. The vault area will be secured by a company lock, and only authorized company personnel shall enter.

2) Transformer vault structures shall be constructed and maintained by the customer at his expense. The construction of the vault shall be to no less than the company's minimum vault requirements for flammable liquid filled transformers. The company shall have the right to inspect for compliance with no less than minimum vault requirements at all times during construction.

Continued to Sheet No. 5.260

Continued from Sheet No. 5.340

(1) If a customer provides primary metal clad switchgear approved for service equipment incorporating the company's primary instrument metering transformers the ownership line shall be defined as the termination of the company's primary cable in the customer's primary service equipment.

Refer to Subsection 4.3 for primary metering practices and requirements. Refer to Drawing No. 7.25 of the *Standard Electrical Service Requirements* for further details on the ownership line.

(2) If a customer does not provide primary service equipment then company padmounted primary metering equipment shall be installed. The ownership line shall be defined as the termination of the company's primary cable in the customer's padmounted switching equipment containing an incoming fused disconnect switch for isolation and fused or load break separable insulated connectors for outgoing load primary cables.

The customer shall compensate the company with a contribution in aid of construction for any duplication of additional facilities requested by the customer in excess of the facilities normally furnished in providing for an underground primary service in accordance with 2.6.1.

3.4 THE INSTALLATION OF UNDERGROUND RESIDENTIAL DISTRIBUTION (URD) FACILITIES TO SERVE RESIDENTIAL CUSTOMERS

3.4.1 GENERAL INFORMATION

3.4.1.1 Application

Underground electric distribution facilities are offered in lieu of overhead facilities in accordance with these rules and regulations for:

(a) Residential Subdivisions and Developments
(b) Multiple-Occupancy Residential Buildings
(c) Individual Residential Customers
(d) Residential Customers not included in (a), (b) or (c) above

Continued to Sheet No. 5.370

Continued from Sheet No. 5.350

When the applicant requests underground electric facilities not specifically covered by these Rules and Regulations and when overhead facilities would otherwise be provided or maintained, the request may be granted provided the applicant shall pay the company the estimated cost differential between the underground facilities and the equivalent overhead facilities in accordance with 2.6.1.

3.4.1.2 Early Notifications and Coordination

In order for the company to provide service when required, it is necessary that the applicant notify the company during the early stages of planning major projects. Close coordination is necessary throughout the planning and construction stages by the company, the architect, the builder, the subcontractors and the consulting engineers to avoid delays and additional expense. Particular attention must be given to the scheduling of the construction of paved areas and the various subgrade installations of the several utilities.

3.4.1.3 Changes in Plans

The applicant shall pay for any additional costs incurred by the company as a result of changes made by the applicant in the subdivision or development layout or grade as originally agreed upon between the applicant and company.

3.4.1.4 Conversion of Existing Overhead System to Underground

The CIAC payment for the conversion of existing overhead facilities to underground shall include the estimated cost differential between the underground facilities and the equivalent overhead facilities; removal costs of the existing overhead facilities; and the estimated remaining net book value minus the estimated net salvage value of the existing overhead facilities removed. The applicant agrees to abide by the other provisions of these Rules and Regulations.

The applicant may request a binding cost estimate for conversion provided that the applicant will deposit with the company a non-refundable amount in accordance with 3.7.2. Such estimate will be valid for 180 calendar days from the date of delivery to the applicant unless an extension is mutually agreed upon by the applicant and the company. The final amount paid by the applicant shall not exceed the original binding cost estimate by more than 10% provided that no changes in the project scope have occurred as addressed in 3.4.1.3. The deposit will be applied to the payment within the 180-day time limit.

The applicant may request, without deposit, a non-binding "ballpark" cost estimate which carries no guarantee regarding the final billed amount.

Continued to Sheet No. 5.375

Continued from Sheet No. 5.390

Close coordination between the applicant and the company is imperative when the applicant installs any portion of the underground electrical system. This coordination process is even more critical when the applicant installs facilities other than the conduit system. If the applicant requests to provide for the installation of electrical facilities other than trenching, backfilling, and installation of conduit, the appropriate CIAC will be calculated on an individual project basis.

3.4.2.3 Point of Delivery

The point of delivery shall be determined by the company and will normally be on the building nearest the point at which the underground secondary electric supply is available to the property. If for the convenience of the applicant, the company is requested to agree on a different point of delivery, any additional costs shall be borne by the applicant in accordance with 2.6.1.

3.4.3 UNDERGROUND SERVICE LATERALS FROM OVERHEAD ELECTRIC DISTRIBUTION SYSTEMS

3.4.3.1 Applicability

(a) 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, with provisions as described in 3.4.3.3 (a).
(b) When requested by a residential applicant, the company will install an underground service lateral from an existing overhead line to replace an existing overhead service to an existing residential building containing less than five separate dwelling units with provisions as described in 3.4.3.3 (b).

3.4.3.2 Rearrangement of Service Entrance

The applicant shall be responsible for and shall pay the cost of any necessary rearranging of his existing electric service entrance facilities to accommodate the underground service lateral in accordance with the company's specifications.

3.4.3.3 Contribution by Applicant

(a) For new laterals, the applicant shall pay the company the applicable charge as listed in Section 3.7.1.2.

Continued to Sheet No. 5.410

Continued from Sheet No. 5.410

(c) If in the opinion of the company the installation is not typical, 2.6.1 of these Rules and Regulations shall apply.

3.4.4.3 Responsibility of Applicant

The Applicant shall, at no cost to the company:

(a) Furnish details and specifications of the proposed building or complex of buildings. The company will use these in the design of the electric distribution facilities required to render service.

(b) Provide easements, including the right of ingress and egress for the installation, operation and maintenance of the company's facilities, and use-permits.

(c) Provide staking to indicate final grade and provide for the removal and restoration of all obstructions, and bear the additional costs of alternate construction techniques caused by any obstructions not able to be removed. Obstructions include, but are not limited to, sidewalks, driveways, pavement, landscaping, sprinklers and other utilities. Such clearing, grading and staking must be maintained by the applicant during construction by the Company.

(d) Where the company determines that transformers are to be located inside the building the applicant shall provide:

(1) The vault or vaults necessary for the transformers and associated equipment.

(2) The necessary raceways or conduits for the company's supply cables from the vault or vaults to a suitable point five feet outside the building in accordance with the company's plans and specifications.

(3) Conduits underneath all buildings when required for the company's supply cables. Such conduits shall extend five feet beyond the edge of the building for joining to the company's facilities.

(4) The service entrance conductors and raceways from the applicant's service equipment to the designated point of delivery within the vault.

(e) Where the company determines that transformers are to be located outside the building, the applicant shall provide:

Continued to Sheet No. 5.430

Continued from Sheet No. 5.460

(6) Where the point of delivery is a padmount transformer, the ownership line shall be between the transformer secondary bushings and the service entrance conductor terminals.

3.5.4 Point of Delivery - Ownership Line - Primary Service

The point of delivery shall be determined by mutual agreement between the applicant and the company and will normally be at a point on the property nearest to the most accessible source of primary supply. If for the convenience of applicant, the company is requested to agree on a different point of delivery, all additional costs (if any) shall be borne by the applicant.

3.5.5 Contribution by Applicant

(1) For new loads, the customer contribution will be the company's estimated cost differential between equivalent overhead service and the underground service in accordance with 2.6.1.

(2) For installations requiring specialized equipment or enclosures (switchgear, transclosures, etc.) the customer will pay the estimated cost over and above that of a normal overhead service.

Continued to Sheet No. 5.480

Continued from Sheet No. 5.500

3.6.5.1 Single Meter Commercial Service
Mobile Home Parks will be supplied single-meter commercial service only where park owner or operator supplies (furnishes) electrical service as a part of his rental and/or general service charge to tenants. Resale of electric energy through park owned meters will not be permitted (See 2.2.1)

3.6.5.2 Individual Company Metered Service
Mobile Home Parks will be supplied through company installed individual meters for individual tenants and other types of service required in park under the provisions required on 3.4.3 and 3.4.4 and the subparts appertaining thereto.

3.6.6 Miscellaneous Types of Electric Service
Certain other types of electric service are available from the company. Information on such services not specifically covered in this Tariff may be obtained at the nearest company office. Such special cases will be given individual consideration.

3.7 SCHEDULE OF STANDARD CHARGES AND NON-REFUNDABLE DEPOSITS FOR COST ESTIMATES FOR UNDERGROUND ELECTRIC DISTRIBUTION SYSTEMS

3.7.1 Standard Charges
The Standard Charges listed here are Contributions In Aid of Construction (CIAC) which are referenced by other sections of these rules and regulations.

3.7.1.1 Residential Subdivision

Low Density Subdivisions per service lateral or dwelling unit...	$481.00
High Density Subdivisions per service lateral or dwelling unit...	$137.00

3.7.1.2 New Single-phase UG Service Laterals from Overhead Distribution Systems

Fixed Charge for 2/0 service lateral	$(9.35)
Fixed Charge for 4/0 service lateral	$33.00
Per trench foot charge for 2/0 service lateral	$8.65
Per trench foot charge for 4/0 service lateral	$8.94
Credit for service pole if otherwise required for overhead service	$576.69

Continued to Sheet No. 5.515

TAMPA ELECTRIC

THIRTEENTH REVISED SHEET NO. 5.515
CANCELS TWELFTH REVISED SHEET NO. 5.515

Continued from Sheet No. 5.510

3.7.1.3 Single-phase UG Service Laterals Converted from Existing Overhead Service Drops

Removal charge for overhead service with no service pole	$129.17
Removal charge for overhead service with a service pole	$422.72
Fixed Charge for 2/0 service lateral	$(9.35)
Fixed Charge for 4/0 service lateral	$33.00
Per trench foot charge for 2/0 service lateral	$8.65
Per trench foot charge for 4/0 service lateral	$8.94
Credit for service pole if otherwise required for overhead service	$576.69

Continued to Sheet No. 5.516

Continued from Sheet No. 5.515

3.7.2 Non-refundable Deposits for Estimates of CIAC for Conversion of Existing Overhead Distribution Facilities to Underground Facilities

Qualified applicants can request, upon payment of a non-refundable deposit as listed below, the conversion of overhead distribution facilities to underground in accordance with these Rules and Regulations for conversion areas of not less than one (1) city block in length along both sides of the main distribution system, or in the absence of city blocks, not less than five (5) contiguous building lots along both sides of the main distribution system, or in the absence of both, not the less than 600 pole-feet of the main distribution system, including all customers served along both sides of the main distribution system, and so as to result in a decrease in the number of non-lighting poles in the system.

Requests for conversions, except for individual residential service covered under Section 3.4.3.3, will be accompanied by a non-refundable amount as follows:

Density Class	**Deposit Amount**
Urban Commercial or Residential.....	$8,952 per mile*
Rural Commercial or Residential.....	$5,236per mile*
High or Low Density Subdivision.....	$43 per lot

* As measured along the existing overhead primary and secondary distribution system.

EXHIBIT C

Continued from Sheet No. 5.090

2.5 CHANGES IN SUPPLY VOLTAGE

Should it become necessary or expedient for the c~~C~~ompany to initiate a change in the supply voltage to a customer, the c~~C~~ompany will provide the necessary equipment and make the necessary changes at its expense and will, where necessary, supply transformers and/or auto-transformers sufficient to adequately serve, the existing load of the customer at the voltage served before the change. Documentation such as ownership of equipment used to make such changes shall be required at the time of the change. A reasonable amount of spare capacity to supply minor additions of load by the c~~C~~ustomer after the voltage change has been made will be provided. Any large increase of load by the c~~C~~ustomer after the voltage change has been made must either be provided from the new system or the c~~C~~ustomer must supply the necessary increase in transformer and/or auto-transformer capacity.

Any load addition by the customer which would require the company to change its supply voltage or supply equipment shall not obligate the company to bear any of the necessary expense of converting the c~~C~~ustomer's wiring system or equipment. Such an addition relieves the company of any responsibility to serve any of the c~~C~~ustomer's load at the previous existing voltage or service characteristics that were furnished before the change.

2.6 AVAILABILITY AND LOCATION OF SERVICE

Information may be obtained from the company as to availability and kind of service for any desired location. In order to insure that the service connection will be made promptly, cooperation between the customer, his electrical contractor, and the company is necessary.

An application for permanent service or for alterations in existing service must be made by the customer himself as noted in 2.8.

Before construction is started, the customer or customer's electrical contractor must make a request for service location at the desired address by telephone, in writing, or on-line at www.tampaelectric.com.

Line extensions will normally be made from the nearest existing facilities of adequate capacity.

Electrical service may be refused or discontinued under certain conditions as shown in 2.14.

~~The company recognizes its obligation to furnish electric service to Customers throughout its entire service area, but necessarily must reserve the right to require a contribution in aid of construction (CIAC) when the additional distribution investment is not considered prudent. A CIAC will normally be required when the cost of the facilities required to serve a Customer are~~

~~in excess of those normally provided by the company. CIAC fees are intended to protect the general body of ratepayers from subsidizing special requests.~~

~~In the case of an overhead distribution system extension, a CIAC will normally be required when the cost of extending overhead distribution facilities exceeds the investment allowance last approved by the Florida Public Service Commission.~~

~~The investment allowance is based upon the Customer's estimated annual electric energy consumption and the company's average cost of energy in providing service to existing Customers of a similar classification, and is credited to the overall cost of the line extension and reduces the required CIAC by that amount.~~

Continued to Sheet No. 5.105

Continued from Sheet No. 5.100

2.6.1 CONTRIBUTION IN AID OF CONSTRUCTION

The company recognizes its obligation to furnish electric service to customers throughout its entire service area, but necessarily must reserve the right to require a contribution in aid of construction (CIAC) when the additional distribution investment is not considered prudent. A CIAC will normally be required when the cost of the facilities required to serve a customer are in excess of those normally provided by the company. CIAC fees are intended to protect the general body of ratepayers from subsidizing special requests.

~~The credit allowance effective July 2, 1985 is the sum of four times the expected annual non-fuel energy charge revenues and four times the expected annual demand charge revenues to be generated from sales over the new line.~~

~~In the case of an underground distribution system extension, a CIAC will normally be required equal to the difference in cost between the requested underground system and the overhead system which would normally be provided to serve the Customer load. Specific applications of this rule are found elsewhere in these rules and regulations.~~

If the company considers the prospects of securing additional revenue from additional distribution investment to be favorable, (i.e. in public road right-of-way, other ~~Customers~~ customers and/or additional load) such payment, or portion thereof, may be waived.

~~Line extensions will normally be made from the nearest existing facilities of adequate capacity.~~

~~For cases involving non-permanent type structures, the Customer must contribute in aid of construction an amount equal to the estimated costs for the entire extension.~~

When a CIAC is required, the ~~Customer~~ customer shall deposit with the ~~Company~~ company the specified amount prior to the company commencing construction. The company will install, own, and maintain the electrical distribution facilities up to the company designated point of delivery. Any payment by the ~~Applicant~~ customer under the provisions of this policy will not convey to the ~~Applicant~~ customer any rights of ownerships.

~~A customer may request a one-time review of the CIAC charge within twelve months of the in-service date of the new or upgraded facilities. Using the same methodology employed in the calculation of the CIAC estimate, the Company will true-up the CIAC charge using actual values for labor hours, vehicle hours, materials cost, and customer base revenue. The actual labor and vehicle hours will be multiplied by the average rates in place at the time of the installation for the labor and vehicle classifications that were originally estimated for the job. The revenue portion of the CIAC true-up will be calculated by annualizing the actual base demand and energy revenues received by the Company to date, annualizing that amount~~

~~and then multiplying by four to derive four years expected base revenues. Based on the CIAC true-up calculation, the customer will either receive a refund from the Company for the CIAC amount overcharged or be billed by the Company for CIAC owed in excess of the initial CIAC payment.~~

CIAC for the installation of new or upgraded overhead facilities ($CIAC_{OH}$) will be calculated as follows:

$$CIAC_{OH} = \text{Total estimated work order job cost of installing the facilities} - \text{Four years expected incremental base energy charge revenue} - \text{Four years expected incremental base demand charge revenue}$$

The cost of the service drop and meter shall be excluded in the total estimated work order job cost for new overhead facilities.

The net book value and cost of removal, net of the salvage value, for existing facilities shall be included in the total estimated work order job cost for upgrades to those existing facilities.

An investment allowance equal to four years expected annual base energy and demand charge revenue shall be estimated for a period not more than five (5) years after the new or upgraded facilities are placed in service.

In no instance shall the $CIAC_{OH}$ be less than zero.

Continued to Sheet No. 5.106

TAMPA ELECTRIC

~~ORIGINAL~~ FIRST REVISED SHEET NO. 5.106
CANCELS ORIGINAL SHEET NO. 5.106

Continued from Sheet No. 5.105

For installations requiring specialized equipment or duplicate or additional facilities in excess of the facilities normally provided for overhead service, the customer will pay the estimated cost over and above the CIAC for a normal overhead service.

CIAC for installation of new or upgraded underground facilities ($CIAC_{UG}$) shall be calculated as follows:

$$CIAC_{UG} = CIAC_{OH} \pm \text{Estimated difference between cost of providing the service underground and overhead}$$

Specific applications of this rule for underground residential and commercial services are found in 3.4 and 3.5, respectively.

For cases involving non-permanent type structures, the customer must contribute in aid of construction an amount equal to the estimated costs for the entire extension.

In cases where more end-use customers than the initial applicant are expected to be served by new facilities within three-years of the in-service date of the facilities, the expected number of customers to be served (including the initial applicant) shall be determined and documented based on information available at the time of the calculation of the CIAC. If there are expected to be additional customers served, the CIAC amount shall be prorated based on this expected number of customers; however, the company may require payment equal to the full amount of the CIAC from the initial applicant. If, the company has required the initial customer to pay the full amount of the CIAC, the company shall refund to the initial applicant the prorated share amount collected from each customer subsequently served by the facilities until the CIAC has been evenly allocated among each of the expected customers or three years have elapsed from the in-service date of the facilities, whichever is sooner.

A customer may request a one-time review of the CIAC charge within twelve months of the in-service date of the new or upgraded facilities. Using the same methodology employed in the calculation of the CIAC estimate, the company will true-up the CIAC charge using actual values for labor hours, vehicle hours, materials cost, and customer base revenue. The actual labor and vehicle hours will be multiplied by the average rates in place at the time of the installation for the labor and vehicle classifications that were originally estimated for the job. The revenue portion of the CIAC true-up will be calculated by annualizing the actual base demand and energy revenues received by the company to date and then multiplying the annualized amount by four to derive four years expected base revenues. Based on the CIAC true-up calculation, the customer will either receive a refund from the company for the CIAC amount paid in excess of the recalculated CIAC or be billed by the company for CIAC owed in excess of the initial CIAC payment.

~~Electrical service may be refused or discontinued under certain conditions as shown in Part 2.14 of this section.~~

~~Information may be obtained from the company as to availability and kind of service for any desired location. In order to insure that the service connection will be made promptly, cooperation between the Customer, his electrical contractor, and the company is necessary.~~

~~An application for permanent service or for alternations in existing service must be made by the Customer himself as noted in Paragraph 2.8 below.~~

Continued to Sheet No. 5.110

Continued from Sheet No. ~~5.105~~5.106

~~In addition to the service application, a request for service layout location at the desired address shall be made by the customer's electrical contractor at the company office serving the area in question before construction is started.~~

2.7 RATES AND THEIR APPLICATIONS

The rates for all types of electric service rendered by the company are on file with The Florida Public Service Commission. Copies of these rates are available and information regarding their application may be obtained ~~in the nearest company office~~ on-line at www.tampaelectric.com or by telephoning or writing the company.

2.8 APPLICATION FOR SERVICE

In order to obtain service at the desired time, application by the customer should be made as early as possible to the c~~C~~ompany. Time is required to procure and assemble the necessary materials and for installing the service or altering the existing service. Deposits are sometimes required with the application.

Applications for service or change in service may normally be made by telephone, in writing, or on-line at www.tampaelectric.com. Under certain conditions, however, the application or contract shall be in writing as determined by the c~~C~~ompany.

Unless otherwise specifically provided in the applicable rate, or in a contract between the customer and the c~~C~~ompany, all applications for service shall be deemed for the period of one year and continuously thereafter until notice of termination is given by either party.

Application for new service or alteration in existing service must be accompanied by an adequate description of the location of the property where service is desired, such as street and house number, rural address, or legal description of the property.

In order to insure that adequate c~~C~~ompany electrical equipment is installed to provide satisfactory service to the customer, load data must be submitted with the application. This load data should include the electrical requirements of each device to be installed and the total anticipated demand.

2.9 ALTERATIONS OR ADDITIONS TO EXISTING WIRING

The c~~C~~ompany must be notified by the customer before adding any major load. An application for required alteration in service must be made by the customer in the same manner as application for new service.

TAMPA ELECTRIC

~~SIXTH~~ SEVENTH REVISED SHEET NO. 5.110
CANCELS ~~FIFTH~~ SIXTH REVISED SHEET NO. 5.110

Continued to Sheet No. 5.120

ISSUED BY: ~~C. R. Black~~G. L. Gillette,
President

DATE EFFECTIVE: ~~May 7, 2009~~

Continued from Sheet No. 5.170

For ~~Customers~~ customers whose forecasted load does not qualify for a requested voltage, the ~~Customer~~ customer may obtain the requested voltage by paying an appropriate CIAC. This CIAC will be equal to the cost difference between the requested service and the service which would normally be provided for this load. Customers may also receive the requested three-phrase service voltage at no charge if a suitable transformer bank is existing in the field and Tampa Electric can supply the requested voltage more economically from that source than providing the standard single phase service.

In some commercial centers and/or residential centers where service is provided from a three phase transformation, the nominal standard voltage is 120/208 volt or 277/480 volt 4-wire three phase wye depending on the ~~Customer's~~ customer's electrical demand.

In the designated network area of downtown Tampa, the nominal standard voltage is 120/208 volt 3-wire single phase, 120/208 volt 4-wire three phase wye or 265/460 volt 4-wire three phase wye depending on the ~~Customer's~~ customer's electrical demand.

Should the ~~Customer~~ customer desire service at a voltage that is neither standard nor readily available for his location or electrical demand, the company may, at its option, provide such service after being compensated by the ~~Customer~~ customer for any additional cost incurred.

Under certain conditions, as set forth in ~~Section 5, part~~ 3.3.5 of this tariff, the ~~Customer~~ customer may receive service at the company's primary distribution voltage in accordance with 2.6.1.

For service rendered to ~~Customers~~ customers whose principal consumption shall be for lighting and/or residential purposes, the voltage at the point of delivery shall not exceed 5% above or below the standard voltage adopted. For service rendered principally for industrial or power purposes, excluding residential purposes, the voltage at the point of delivery shall not exceed 7 1/2% above or below the standard voltage adopted. These limitations may be modified for cases in which the ~~Customer~~ customer specifically agrees to accept service not meeting the specified limits.

Sudden changes in voltage that exceed 5% of the standard voltage and occur more frequently than two times per hour, or changes of 2 1/2% that occur more frequently than once per minute shall be limited to magnitudes and frequently of occurrence compatible with the ~~Customer's~~ customer's requirements. These limitations may be modified for cases in which the ~~Customer~~ customer specifically agrees to accept service not meeting the specified limits.

Continued to Sheet No. 5.180

Continued from Sheet No. 5.180

For this reason, the requirements for service listed herein may be in excess of those required by the National Electrical Code. Frequently, a larger service entrance, a higher point of attachment, more branch circuits, or types of service equipment that exceed code minimums are desirable. As a general convenience, every electrical contractor should provide a stencil or tag with his name and address on the service switch of a customer's wiring system.

A neutral point of connection at the ownership line is provided by the ~~Company~~ company for all three-phase four-wire and single-phase three-wire services. The neutral shall be extended from the ownership line to the customer's grounding system by the customer.

3.1.1 LOCATION OF SERVICE ENTRANCE WIRING

As previously noted in Subsection 2.6, ~~Company~~ company approval of the point of attachment must be obtained before commencing work on service entrance wiring. The point of delivery shall be determined by the ~~Company~~ company and will normally be on the building nearest the point at which the secondary electric supply is available to the property. If for the convenience of the ~~Applicant~~applicant, the ~~Company~~ company is requested to agree on a different point of delivery, any additional costs shall be borne by the ~~Applicant~~applicant in accordance with 2.6.1.

3.1.2 RELOCATION OR REMOVAL OF EXISTING FACILITIES

If the ~~Company~~ company is required to relocate or remove existing electric facilities in the implementation of these Rules, the ~~Company~~ company may require that all costs associated with such relocation or removal be charged to the customer.

3.1.3 POINTS OF ATTACHMENT AND SERVICE DROP CLEARANCES

The point of attachment will be located such that the lowest point on the service drop will be in accordance with the National Electric Safety Code (NESC).

Continued to Sheet No. 5.190

Continued from Sheet No. 5.210

Only one conductor may be connected to each lug in a meter socket, except that lightning arrester and TEC lighting leads may be connected as shown in the appropriate meter socket installation drawing.

Metered and unmetered conductors shall not run in the same raceway.

3.2.2 SERVICE FROM OVERHEAD LINES-RESIDENTIAL

The standard service available to residential customers is 120/240 volt three-wire single phase. The customer should consult the *National Electrical Code* and local ordinances to determine minimum size service entrance conductors, keeping in mind that a larger capacity may be desirable in order to allow for future load additions. In any case, the minimum size service entrance conductor shall be #4 copper or #2 aluminum.

The construction requirements for residential service entrance wiring are shown in Drawing Nos. 7.4 and 7.5 of Tampa Electric's *Standard Electrical Service Requirements.*

3.2.3 SERVICE FROM OVERHEAD LINES-SMALL NON-RESIDENTIAL

For non-residential customers, the standard service voltages available are 120/240 volt 3-wire single-phase and 120/240 volt 4-wire three-phase delta. Other voltages are standard in the Downtown Tampa Network Area, certain commercial centers and where service is provided from three phase padmount transformers. It is the customer's responsibility to determine what service voltages are available prior to purchasing electrical equipment. Such information is available by contacting the company by telephone or on-line at www.tecoenergy.com.

3.2.4 UNDERGROUND SERVICE

In certain geographical areas designated by the company, electrical service is only available from an underground distribution system. Outside such designated areas, and with approval by the company, underground electrical service may be obtained by compensating the Company for such service as provided in ~~Parts 3.4 and 3.5~~ 2.6.1. of these Rules and Regulations.

If it is determined that the installation of electrical facilities through an existing underground development is for the company's benefit, the facilities shall be installed underground at the company's expense. However, if these facilities are the result of a specific customer request, the customer shall contribute, as a contribution-in-aid-of-construction~~Contribution In Aid of Construction~~, an appropriate amount deterrmined by the applicable policy in these Rules and Regulations.

Continued to Sheet No. 5.221

Continued from Sheet No. 5.221

3.3.2 TRANSFORMER STRUCTURE-POLE

Where load requirements permit, the ~~Company~~ company will normally mount service transformers on poles. In such cases, the ~~Company~~ company will furnish, install and maintain the transformers and associated equipment and overhead service conductors to a specified point of attachment on the customer's structure.

3.3.3 PAD-MOUNT TRANSFORMER INSTALLATIONS

Pad-mount transformers served from underground lines may be installed when the ~~Company~~ company and the customer mutually agree on the desirability of their use.

Customer services from 3 pad-mount transformer installations shall be balanced three-phase and no individual service entrance equipment shall exceed four thousand amperes at a supply voltage of 600 volts or less.

The customer will reimburse the ~~Company~~ company the estimated cost difference in furnishing this type underground installation as compared with that of furnishing conventional overhead service, as provided for in ~~Subsections~~ 2.6.1, 3.3.3.1, 3.5.4, and 3.5.5 of these Rules and Regulations.

Continued to Sheet No. 5.240

Continued from Sheet No. 5.240

3.3.3.1 UNDERGROUND COMMERCIAL DISTRIBUTION SYSTEMS

In certain geographical areas designated by the ~~Company~~company, electrical service is only available from an underground distribution system. When this is the case, underground distribution service utilizing padmounted transformers and padmounted manual switching equipment will be offered as the standard method of service. Primary Service may be available as provided for in ~~Sections~~ 3.3.5 through~~-~~ 3.3.5.2 of these Rules and Regulations.

Outside such designated areas, large load customers in certain high load density locations, i.e... downtown area, Commercial/Industrial Developments, a shopping center complex... etc., may be served from an underground distribution system after compensating the ~~Company~~ company in accordance with ~~Section~~ 3.5.5 of these Rules and Regulations. Underground distribution service utilizing padmounted transformers and padmounted switching equipment will be offered, upon payment of the appropriate CIAC, as the standard method of service from an underground distribution system.

The customer shall compensate the ~~Company~~ company with a contribution in aid of construction for any duplicate or additional facilities requested by the customer in excess of the facilities normally furnished in providing for an electric service installation in accordance with 2.6.1.

3.3.4 TRANSFORMER STRUCTURE - VAULTS

3.3.4.1 GENERAL

1) Transformer vaults shall be located on the customer's property. The required vault space as determined by the ~~Company~~ company shall be provided by the customer inside the building structure or adjacent to the structure. Ingress and egress for the ~~Company~~ company to operate and maintain the vault shall be provided by the customer to the satisfaction and requirements of the ~~Company~~ company by means of a properly executed and recorded easement. The vault area will be secured by a ~~Company~~ company lock, and only authorized ~~Company~~ company personnel shall enter.

2) Transformer vault structures shall be constructed and maintained by the customer at his expense. The construction of the vault shall be to no less than the ~~Company's~~ company's minimum vault requirements for flammable liquid filled transformers. The ~~Company~~ company shall have the right to inspect for compliance with no less than minimum vault requirements at all times during construction.

Continued to Sheet No. 5.260

Continued from Sheet No. 5.340

(1) If a customer provides primary metal clad switchgear approved for service equipment incorporating the ~~Company's~~ company's primary instrument metering transformers the ownership line shall be defined as the termination of the ~~Company's~~ company's primary cable in the customer's primary service equipment.

Refer to Subsection 4.3 for ~~Primary~~ primary ~~Metering~~ metering ~~Practices~~ practices and ~~Requirements~~requirements. Refer to Drawing No. 7.25 of the *Standard Electrical Service Requirements* ~~Manual~~ for further details on the ownership line.

(2) If a customer does not provide primary service equipment then ~~Company~~ company padmounted primary metering equipment shall be installed. The ownership line shall be defined as the termination of the ~~Company's~~ company's primary cable in the customer's padmounted switching equipment containing an incoming fused disconnect switch for isolation and fused or load break separable insulated connectors for outgoing load primary cables.

The customer shall compensate the ~~Company~~ company with a contribution in aid of construction for any duplication of additional facilities requested by the customer in excess of the facilities normally furnished in providing for an underground primary service in accordance with 2.6.1.

3.4 THE INSTALLATION OF UNDERGROUND RESIDENTIAL DISTRIBUTION (URD) FACILITIES TO SERVE RESIDENTIAL CUSTOMERS

3.4.1 GENERAL INFORMATION

3.4.1.1 Application

Underground electric distribution facilities are offered in lieu of overhead facilities in accordance with these rules and regulations for:

(a) Residential Subdivisions and Developments
(b) Multiple-Occupancy Residential Buildings
(c) Individual Residential Customers
(d) Residential Customers not included in (a), (b) or (c) above

Continued to Sheet No. 5.370

Continued from Sheet No. 5.350

When the ~~Applicant~~ applicant requests underground electric facilities not specifically covered by these Rules and Regulations and when overhead facilities would otherwise be provided or maintained, the request may be granted provided the ~~Applicant~~ applicant shall pay the ~~Company~~ company the estimated cost differential between the underground facilities and the equivalent overhead facilities in accordance with 2.6.1.

3.4.1.2 Early Notifications and Coordination

In order for the ~~Company~~ company to provide service when required, it is necessary that the ~~Applicant~~ applicant notify the ~~Company~~ company during the early stages of planning major projects. Close coordination is necessary throughout the planning and construction stages by the ~~Company~~company, the architect, the builder, the subcontractors and the consulting engineers to avoid delays and additional expense. Particular attention must be given to the scheduling of the construction of paved areas and the various subgrade installations of the several utilities.

3.4.1.3 Changes in Plans

The ~~Applicant~~ applicant shall pay for any additional costs incurred by the ~~Company~~ company as a result of changes made by the ~~Applicant~~ applicant in the subdivision or development layout or grade as originally agreed upon between the ~~Applicant~~ applicant and ~~Company~~company.

3.4.1.4 Conversion of Existing Overhead System to Underground

The CIAC payment for the conversion of existing overhead facilities to underground shall include the estimated cost differential between the underground facilities and the equivalent overhead facilities; removal costs of the existing overhead facilities; and the estimated remaining net book value minus the estimated net salvage value of the existing overhead facilities removed. The applicant agrees to abide by the other provisions of these Rules and Regulations.

~~In the case of conversions,~~ Tthe ~~Customer~~ applicant may request a binding cost estimate for conversion provided that the applicant will deposit with the ~~Company~~ company a non-refundable amount in accordance with ~~as listed in Section~~ 3.7.2 ~~of this Tariff~~. Such estimate will be valid for 180 calendar days from the date of delivery to the ~~Customer~~ applicant unless an extension is mutually agreed upon by the ~~Customer~~ applicant and the ~~Company~~company. The final ~~CIAC~~ amount paid by the ~~Customer~~ applicant shall not exceed the original binding cost estimate by more than 10% provided that ~~there are~~ no changes in the project scope have occurred as addressed in 3.4.1.3. The deposit will be applied to the payment ~~of the CIAC~~ within the 180-day time limit.

TAMPA ELECTRIC

~~SEVENTH~~ EIGHTH REVISED SHEET NO. 5.370
CANCELS ~~SIXTH~~ SEVENTH REVISED SHEET NO. 5.370

The ~~Customer~~ applicant may request, without deposit, a non-binding "ballpark" cost estimate which carries no guarantee regarding the final billed amount. ~~Any further processing of the application will require a deposit and binding estimate as above.~~

~~The CIAC payment shall include the estimated cost differential between the underground facilities and the equivalent overhead facilities; removal costs of the existing overhead facilities; and the estimated remaining net book value minus the estimated net salvage value of the existing facilities to be removed. The Customer agrees to abide by the other provisions of these Rules and Regulations.~~

Continued to Sheet No. 5.375

Continued from Sheet No. 5.390

Close coordination between the applicant and the ~~utility~~ company is imperative when the applicant installs any portion of the underground electrical system. This coordination process is even more critical when the applicant installs facilities other than the conduit system. If the applicant requests to provide for the installation of electrical facilities other than trenching, backfilling, and installation of conduit, the appropriate CIAC will be calculated on an individual project basis.

3.4.2.3 Point of Delivery

The point of delivery shall be determined by the ~~Company~~ company and will normally be on the building nearest the point at which the underground secondary electric supply is available to the property. If for the convenience of the ~~Applicant~~applicant, the ~~Company~~ company is requested to agree on a different point of delivery, any additional costs shall be borne by the ~~Applicant~~applicant in accordance with 2.6.1.

3.4.3 UNDERGROUND SERVICE LATERALS FROM OVERHEAD ELECTRIC DISTRIBUTION SYSTEMS

3.4.3.1 Applicability

(a) When requested by the ~~Applicant~~applicant, the ~~Company~~ company will install underground service laterals from overhead systems to newly constructed residential buildings containing less than five separate dwelling units, with provisions as described in 3.4.3.3 (a).
(b) When requested by a residential ~~Applicant~~applicant, the ~~Company~~ company will install an underground service lateral from an existing overhead line to replace an existing overhead service to an existing residential building containing less than five separate dwelling units with provisions as described in 3.4.3.3 (b).

3.4.3.2 Rearrangement of Service Entrance

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

3.4.3.3 Contribution by Applicant

(a) For new laterals, the ~~Applicant~~ applicant shall pay the ~~Company~~ company the applicable charge as listed in Section 3.7.1.2.

Continued to Sheet No. 5.410

Continued from Sheet No. 5.410

(c) ~~Section 3.4.1.4 of these Rules and Regulations shall apply if, in the opinion of the Company, the installation is not typical.~~ If in the opinion of the company the installation is not typical, 2.6.1 of these Rules and Regulations shall apply.

3.4.4.3 Responsibility of Applicant

The Applicant shall, at no cost to the ~~Company~~company:

(a) Furnish details and specifications of the proposed building or complex of buildings. The ~~Company~~ company will use these in the design of the electric distribution facilities required to render service.

(b) Provide easements, including the right of ingress and egress for the installation, operation and maintenance of the ~~Company's~~ company's facilities, and use-permits.

(c) Provide staking to indicate final grade and provide for the removal and restoration of all obstructions, and bear the additional costs of alternate construction techniques caused by any obstructions not able to be removed. Obstructions include, but are not limited to, sidewalks, driveways, pavement, landscaping, sprinklers and other utilities. Such clearing, grading and staking must be maintained by the ~~Applicant~~ applicant during construction by the Company.

(d) Where the ~~Company~~ company determines that transformers are to be located inside the building the ~~Applicant~~ applicant shall provide:

(1) The vault or vaults necessary for the transformers and associated equipment.

(2) The necessary raceways or conduits for the ~~Company's~~ company's supply cables from the vault or vaults to a suitable point five feet outside the building in accordance with the ~~Company's~~ company's plans and specifications.

(3) Conduits underneath all buildings when required for the ~~Company's~~ company's supply cables. Such conduits shall extend five feet beyond the edge of the building for joining to the ~~Company's~~ company's facilities.

(4) The service entrance conductors and raceways from the ~~Applicant's~~ applicant's service equipment to the designated point of delivery within the vault.

(e) Where the ~~Company~~ company determines that transformers are to be located outside the building, the ~~Applicant~~ applicant shall provide:

TAMPA ELECTRIC

~~THIRD~~ FOURTH REVISED SHEET NO. 5.420
CANCELS ~~SECOND~~ THIRD REVISED SHEET NO. 5.420

Continued to Sheet No. 5.430

ISSUED BY: ~~J. B. Ramil~~G. L. Gillette,
President

DATE EFFECTIVE: ~~March 29, 2001~~

Continued from Sheet No. 5.460

(6) Where the point of delivery is a padmount transformer, the ownership line shall be between the transformer secondary bushings and the service entrance conductor terminals.

3.5.4 Point of Delivery - Ownership Line - Primary Service

The point of delivery shall be determined by mutual agreement between the applicant and the ~~Company~~ company and will normally be at a point on the property nearest to the most accessible source of primary supply. If for the convenience of applicant, the ~~Company~~ company is requested to agree on a different point of delivery, all additional costs (if any) shall be borne by the applicant.

3.5.5 Contribution by Applicant

(1) For new loads, the customer contribution will be the ~~Company's~~ company's estimated cost differential between equivalent overhead service and the underground service in accordance with 2.6.1.

(2) For installations requiring specialized equipment or enclosures (switchgear, transclosures, etc.) the customer will pay the estimated cost over and above that of a normal overhead service.

Continued to Sheet No. 5.480

Continued from Sheet No. 5.500

3.6.5.1 Single Meter ~~commercial~~ Commercial Service

Mobile Home Parks will be supplied single-meter commercial service only where park owner or operator supplies (furnishes) electrical service as a part of his rental and/or general service charge to tenants. Resale of electric energy through park owned meters will not be permitted (See ~~Paragraph~~ 2.2.1)

3.6.5.2 Individual Company Metered Service

Mobile Home Parks will be supplied through ~~Company~~ company installed individual meters for individual tenants and other types of service required in park under the provisions required on ~~Paragraph~~ 3.4.3 and 3.4.4 and the ~~subparagraphs~~ subparts appertaining thereto.

3.6.6 Miscellaneous Types ~~Of~~ of Electric Service

Certain other types of electric service are available from the ~~Company~~company. Information on such services not specifically covered in this Tariff may be obtained at the nearest ~~Company~~ company office. Such special cases will be given individual consideration.

3.7 SCHEDULE OF STANDARD CHARGES AND NON-REFUNDABLE DEPOSITS FOR COST ESTIMATES FOR UNDERGROUND ELECTRIC DISTRIBUTION SYSTEMS

3.7.1 Standard Charges

The Standard Charges listed here are Contributions In Aid of Construction (CIAC) which are referenced by other sections of these rules and regulations.

3.7.1.1 Residential Subdivision

Low Density Subdivisions per service lateral or dwelling unit...	$~~573.00~~481.00
High Density Subdivisions per service lateral or dwelling unit...	$~~347.00~~137.00

3.7.1.2 New Single-phase UG Service Laterals from Overhead Distribution Systems

Fixed Charge for 2/0 service lateral	$~~43.34~~(9.35)
Fixed Charge for 4/0 service lateral	$~~129.87~~33.00
Per trench foot charge for 2/0 service lateral	$~~0.95~~8.65
Per trench foot charge for 4/0 service lateral	$~~1.39~~8.94
Credit for service pole if otherwise required for overhead service	$~~351.26~~576.69

Continued to Sheet No. 5.515

Continued from Sheet No. 5.510

3.7.1.3 Single-phase UG Service Laterals Converted from Existing Overhead Service Drops

Removal charge for overhead service with no service pole	$~~170.09~~129.17
Removal charge for overhead service with a service pole	$~~387.85~~422.72
Fixed Charge for 2/0 service lateral	$~~43.34~~(9.35)
Fixed Charge for 4/0 service lateral	$~~129.87~~33.00
Per trench foot charge for 2/0 service lateral	$~~0.95~~8.65
Per trench foot charge for 4/0 service lateral	$~~1.39~~8.94
Credit for service pole if otherwise required for overhead service	$~~351.26~~576.69

Continued to Sheet No. 5.516

Continued from Sheet No. 5.515

3.7.2 Non-refundable Deposits for Estimates of CIAC for Conversion of Existing Overhead Distribution Facilities to Underground Facilities

Qualified applicants can request, upon payment of a non-refundable deposit as listed below, the conversion of overhead distribution facilities to underground in accordance with these Rules and Regulations for conversion areas of not less than one (1) city block in length along both sides of the main distribution system, or in the absence of city blocks, not less than five (5) contiguous building lots along both sides of the main distribution system, or in the absence of both, not the less than 600 pole-feet of the main distribution system, including all ~~Customers~~ customers served along both sides of the main distribution system, and so as to result in a decrease in the number of non-lighting poles in the system.

Requests for conversions, except for individual residential service covered under Section 3.4.3.3, will be accompanied by a non-refundable amount as follows:

Density Class	**Deposit Amount**
Urban Commercial or Residential.....	$~~8,575~~8,952 per mile*
Rural Commercial or Residential.....	$~~5,016~~5,236 per mile*
High or Low Density Subdivision.....	$~~41~~43 per lot

* As measured along the existing overhead primary and secondary distribution system.

EXHIBIT D

Tampa Electric Company **April 2, 2012**

OVERHEAD VS UNDERGROUND SUMMARY SHEET

Single Occupancy Low Density 210 Lot Subdivision
Cost per Lot

ITEM	OVERHEAD	UNDERGROUND	DIFFERENTIAL
Labor	$638.25	$1,148.96	$510.71
Material	$574.02	$948.15	$374.13
TOTAL	**$1,212.27**	**$2,097.11**	**$884.84**
NPV Operational Cost Including Storm Restoration and Lost Pole Attachment Revenue	$1,391.86	$987.84	-$404.02
TOTAL Including NPV Operational Cost	**$2,604.13**	**$3,084.95**	**$480.82**

COST PER SERVICE LATERAL OVERHEAD MATERIAL AND LABOR

Single Occupancy Low Density 210 Lot Subdivision
Cost per Lot

ITEM	MATERIAL	LABOR[1]	TOTAL
Service[2]	$79.21	$138.30	$217.51
Primary	$11.08	$33.70	$44.78
Secondary	$89.39	$146.67	$236.06
Initial Tree Trim	-	$0.00	$0.00
Poles	$117.68	$175.45	$293.13
Transformers	$178.37	$78.48	$256.85
Subtotal	$475.73	$572.59	$1,048.32
Stores Handling[3]	$98.29	-	$98.29
Subtotal	$574.02	$572.59	$1,146.61
Engineering	-	$65.66	$65.66
TOTAL	**$574.02**	**$638.25**	**$1,212.27**

[1] Includes Administration, General, Energy Delivery Supervison, & Transportation

[2] Includes Meter

[3] 20.66% of all Material

COST PER SERVICE LATERAL UNDERGROUND MATERIAL AND LABOR

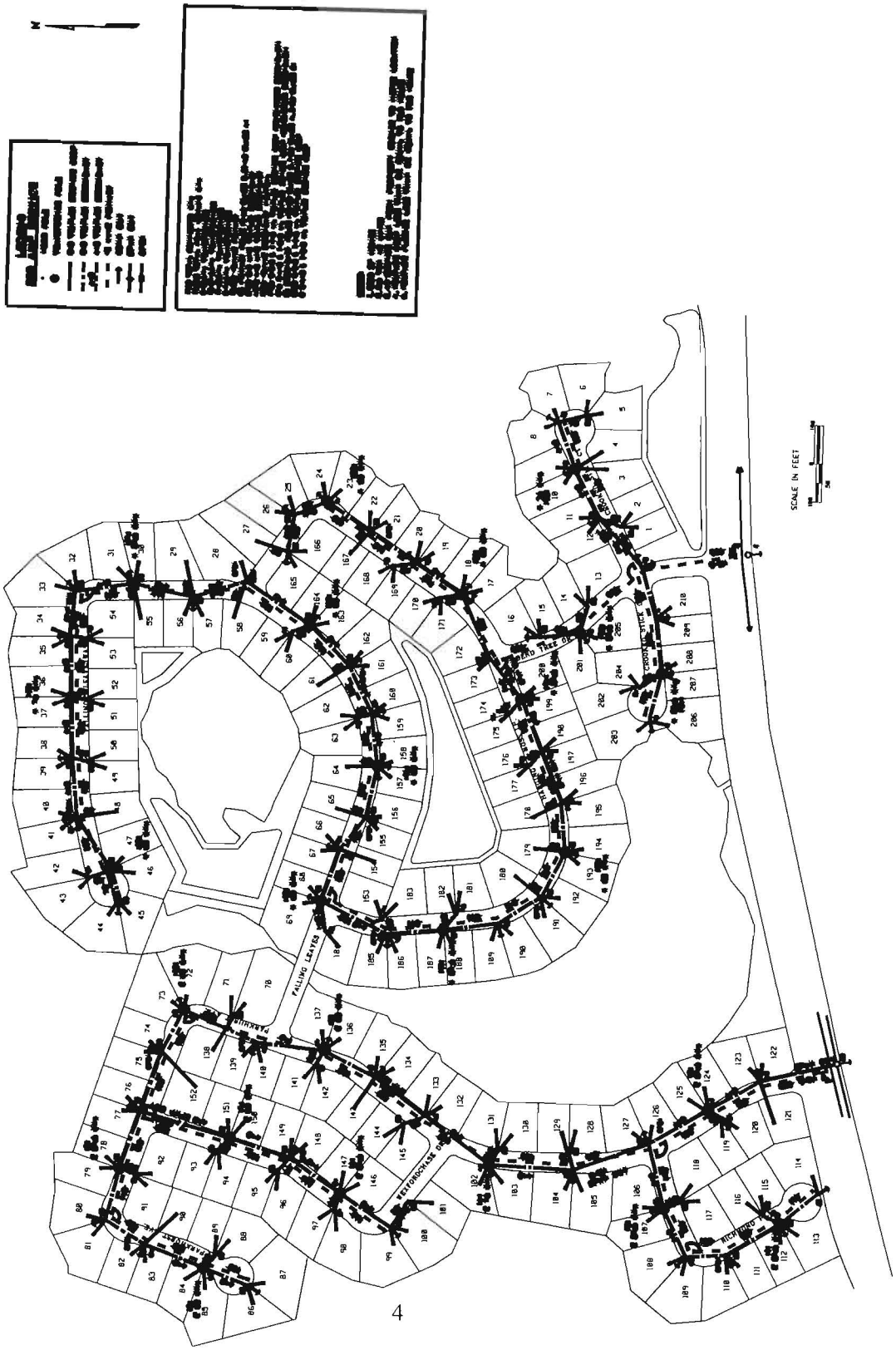
Single Occupancy Low Density 210 Lot Subdivision
Cost per Lot

ITEM	MATERIAL	LABOR[1]	TOTAL
Service[2]	$222.96	$206.95	$429.91
Primary	$204.75	$58.09	$262.84
Secondary	$38.47	$46.99	$85.46
Transformers	$319.62	$59.09	$378.71
Pri. and Sec. Trenching	-	$328.73	$328.73
Service Trenching	-	$383.45	$383.45
Subtotal	$785.80	$1,083.30	$1,869.10
Stores Handling[3]	$162.35	-	$162.35
Subtotal	$948.15	$1,083.30	$2,031.45
Engineering	-	$65.66	$65.66
TOTAL	**$948.15**	**$1,148.96**	**$2,097.11**

[1] Includes Administration, General, Energy Delivery Supervison, & Transportation
[2] Includes Meter
[3] 20.66% of all Material

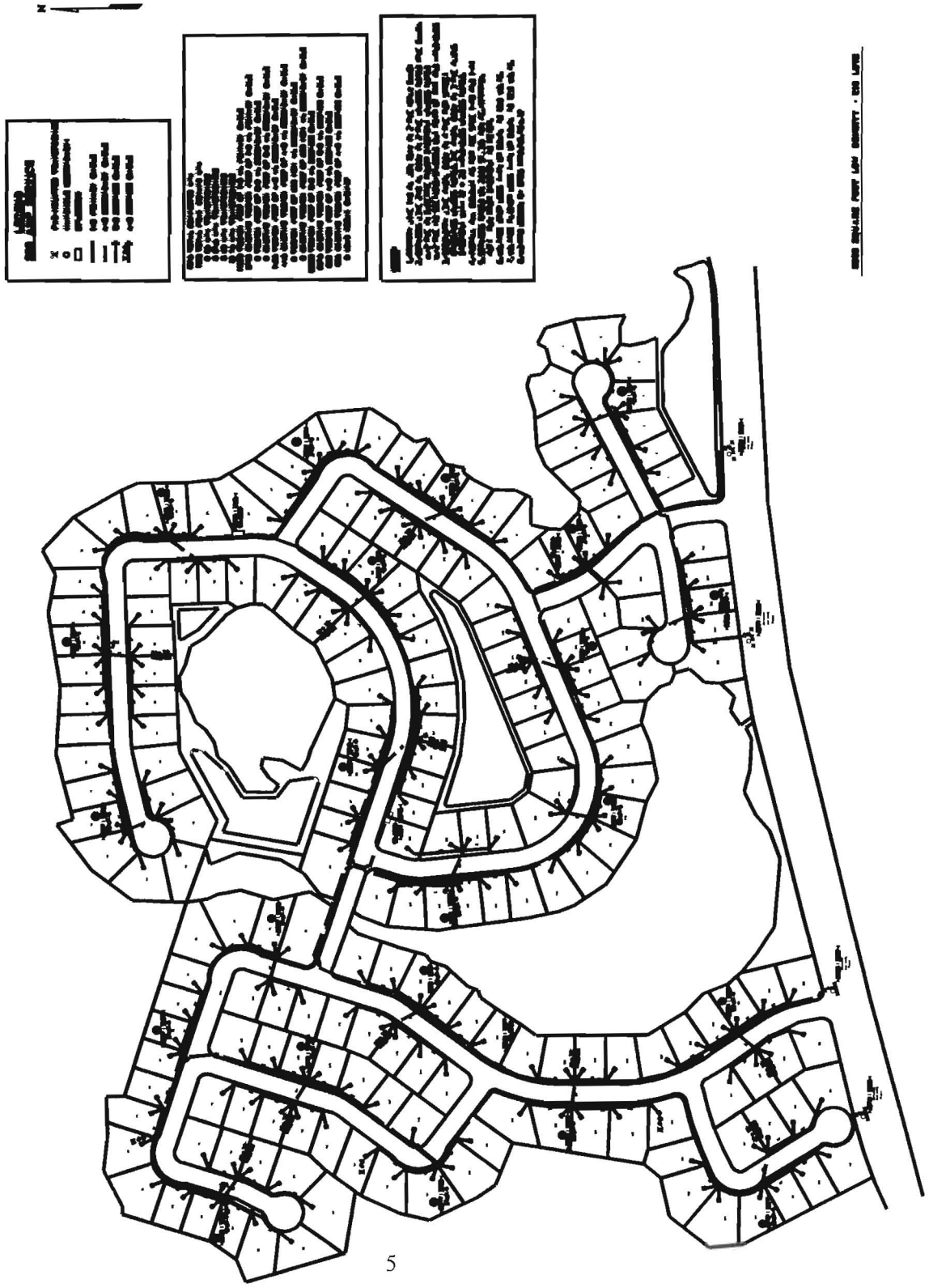
TYPICAL SINGLE OCCUPANCY LOW DENSITY 210 LOT SUBDIVISION LAYOUT

Overhead Design



TYPICAL SINGLE OCCUPANCY LOW DENSITY 210 LOT SUBDIVISION LAYOUT

Underground Design



OVERHEAD VS UNDERGROUND SUMMARY SHEET

Single Occupancy High Density 176 Lot Subdivision
Individually Metered
Cost per Lot

ITEM	OVERHEAD	UNDERGROUND	DIFFERENTIAL
Labor	$505.78	$947.37	$441.59
Material	$447.08	$710.41	$263.33
TOTAL	**$952.86**	**$1,657.78**	**$704.92**
NPV Operational Cost Including Storm Restoration and Lost Pole Attachment Revenue	$1,050.60	$482.59	-$568.01
TOTAL Including NPV Operational Cost	**$2,003.46**	**$2,140.37**	**$136.91**

COST PER SERVICE LATERAL OVERHEAD MATERIAL AND LABOR

Single Occupancy High Density 176 Lot Subdivision
Individually Metered
Cost per Lot

ITEM	MATERIAL	LABOR[1]	TOTAL
Service[2]	$85.80	$139.35	$225.15
Primary	$8.77	$23.45	$32.22
Secondary	$53.55	$98.57	$152.12
Initial Tree Trim	$0.00	$0.00	$0.00
Poles	$83.71	$121.63	$205.34
Transformers	$138.70	$61.50	$200.20
Subtotal	$370.53	$444.50	$815.03
Stores Handling[3]	$76.55	$0.00	$76.55
Subtotal	$447.08	$444.50	$891.58
Engineering	$0.00	$61.28	$61.28
TOTAL	**$447.08**	**$505.78**	**$952.86**

[1] Includes Administration, General, Energy Delivery Supervison, & Transportation

[2] Includes Meter

[3] 20.66% of all Material

COST PER SERVICE LATERAL UNDERGROUND MATERIAL AND LABOR

Single Occupancy High Density 176 Lot Subdivision
Individually Metered
Cost per Lot

ITEM	MATERIAL	LABOR[1]	TOTAL
Service[2]	$164.00	$176.71	$340.71
Primary	$98.40	$49.95	$148.35
Secondary	$36.67	$54.14	$90.81
Transformers	$289.70	$61.37	$351.07
Pri. and Sec. Trenching	$0.00	$203.40	$203.40
Service Trenching	$0.00	$340.53	$340.53
Subtotal	$588.77	$886.10	$1,474.87
Stores Handling[3]	$121.64	$0.00	$121.64
Subtotal	$710.41	$886.09	$1,596.50
Engineering	$0.00	$61.28	$61.28
TOTAL	**$710.41**	**$947.37**	**$1,657.78**

[1] Includes Administration, General, Energy Delivery Supervison, & Transportation
[2] Includes Meter
[3] 20.66% of all Material

OVERHEAD VS UNDERGROUND SUMMARY SHEET

Single Occupancy High Density 176 Lot Subdivision
Multi-Unit Meter Centers
Cost per Lot

ITEM	OVERHEAD	UNDERGROUND	DIFFERENTIAL
Labor	NA	NA	NA
Material	NA	NA	NA
TOTAL	**NA**	**NA**	**NA**

Tampa Electric's URD policy does not include "per lot" charges for multi-unit meter centers. These installations are covered in Tariff Section 5 Subsection 3.4.4.

COST PER SERVICE LATERAL OVERHEAD MATERIAL AND LABOR

Single Occupancy High Density 176 Lot Subdivision
Multi-Unit Meter Centers
Cost per Lot

ITEM	MATERIAL	LABOR[1]	TOTAL
Service[2]	NA	NA	NA
Primary	NA	NA	NA
Secondary	NA	NA	NA
Initial Tree Trim	NA	NA	NA
Poles	NA	NA	NA
Transformers	NA	NA	NA
Subtotal	NA	NA	NA
Stores Handling[3]	NA	NA	NA
Subtotal	NA	NA	NA
Engineering	NA	NA	NA
TOTAL	**NA**	**NA**	**NA**

[1] Includes Administration, General & Transportation

[2] Includes Meter

[3] 24.07% of all Material

Tampa Electric's URD policy does not include "per lot" charges for multi-unit meter centers. These installations are covered in Tariff Section 5 Subsection 3.4.4.

COST PER SERVICE LATERAL UNDERGROUND MATERIAL AND LABOR

Single Occupancy High Density 176 Lot Subdivision
Multi-Unit Meter Centers
Cost per Lot

ITEM	MATERIAL	LABOR[1]	TOTAL
Service[2]	NA	NA	NA
Primary	NA	NA	NA
Secondary	NA	NA	NA
Transformers	NA	NA	NA
Pri. and Sec. Trenching	NA	NA	NA
Service Trenching	NA	NA	NA
Subtotal	NA	NA	NA
Stores Handling[3]	NA	NA	NA
Subtotal	NA	NA	NA
Engineering	NA	NA	NA
TOTAL	**NA**	**NA**	**NA**

[1] Includes Administration, General & Transportation

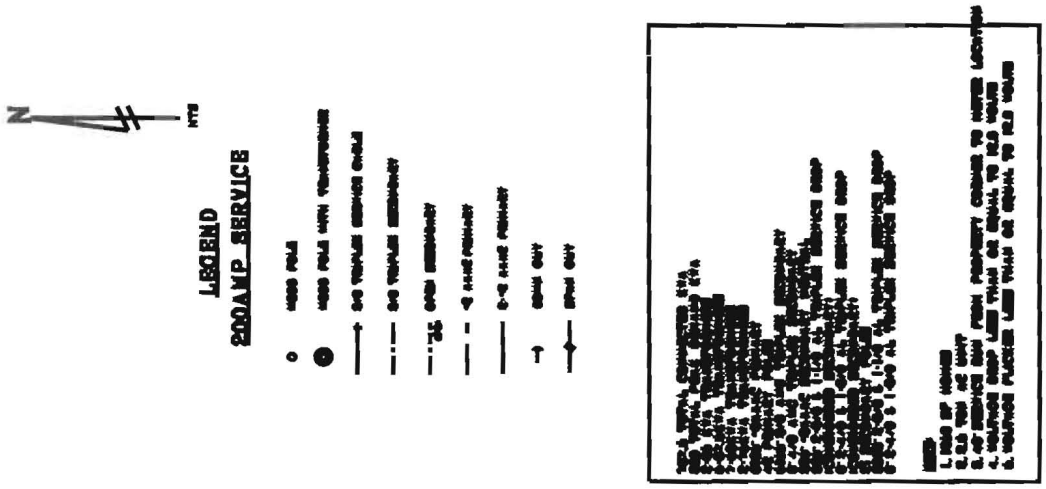
[2] Includes Meter

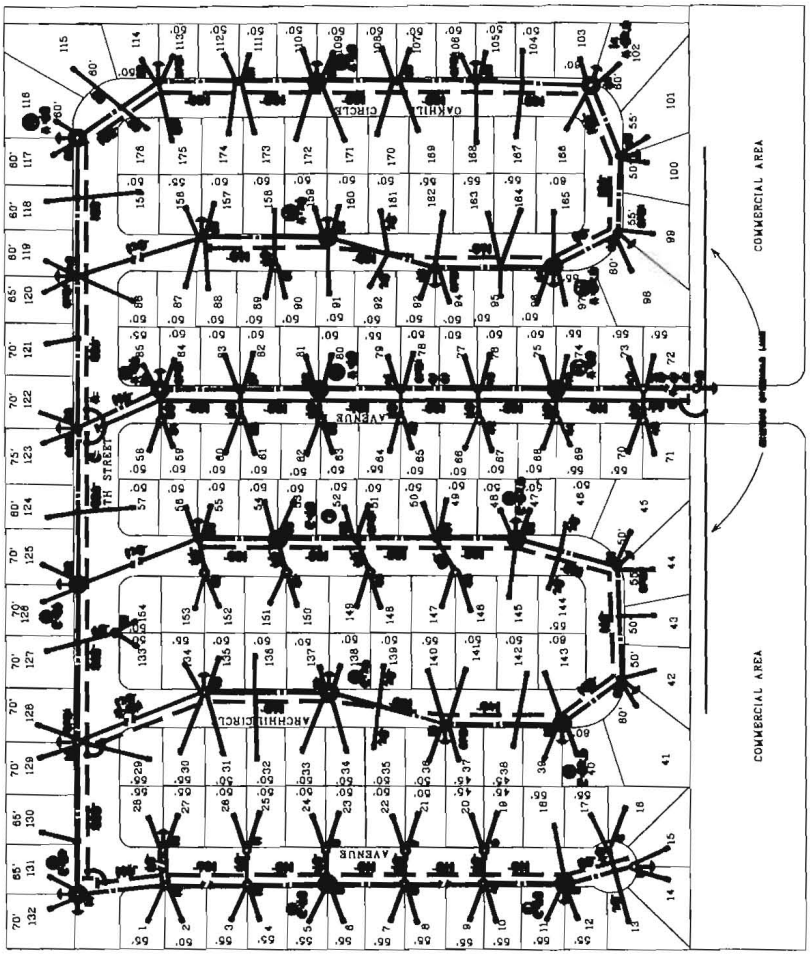
[3] 24.07% of all Material

Tampa Electric's URD policy does not include "per lot" charges for multi-unit meter centers. These installations are covered in Tariff Section 5 Subsection 3.4.4.

TYPICAL SINGLE OCCUPANCY HIGH DENSITY 176 LOT SUBDIVISION LAYOUT

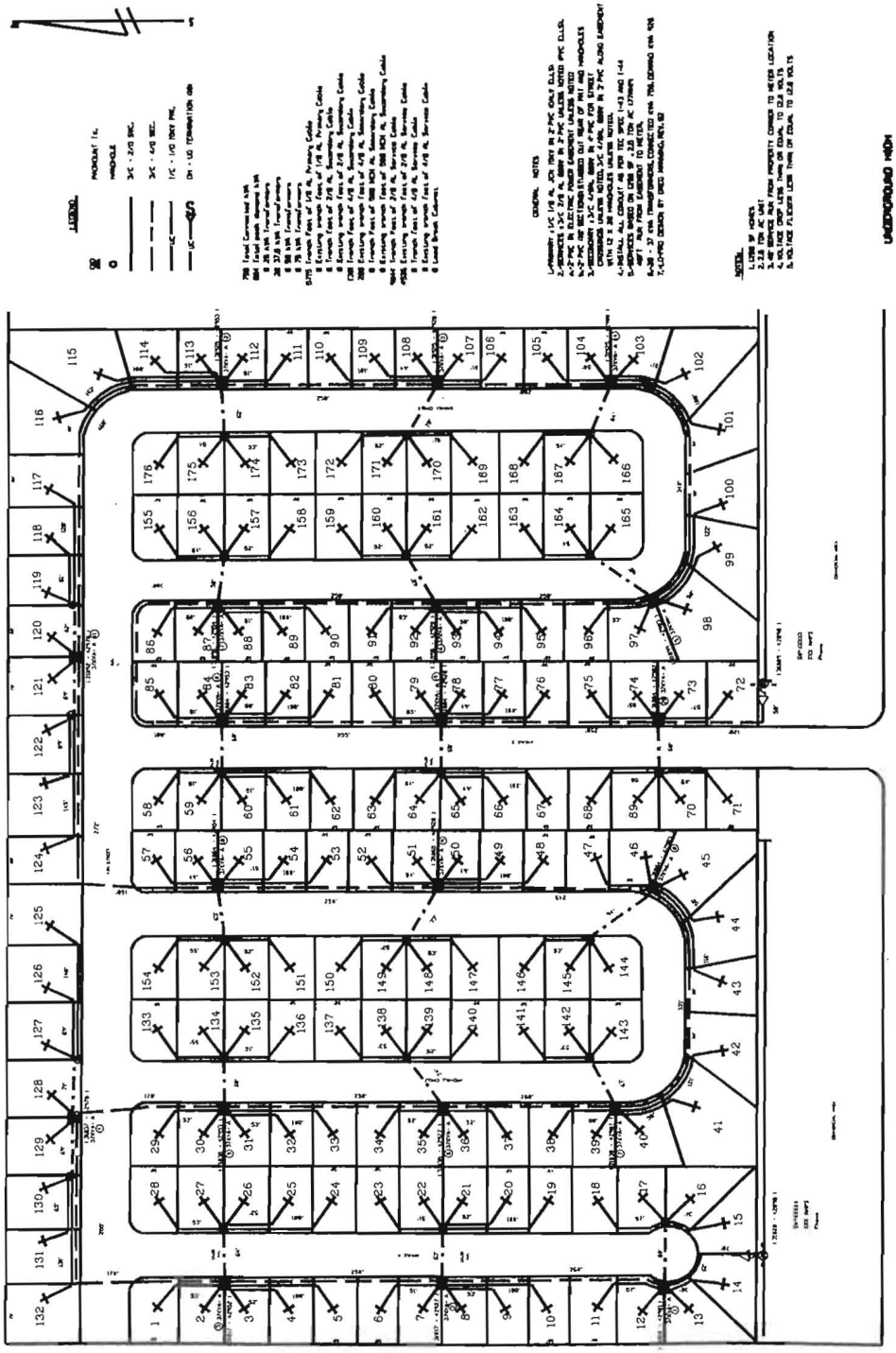
Overhead Design - Individually Metered





TYPICAL SINGLE OCCUPANCY HIGH DENSITY 176 LOT SUBDIVISION LAYOUT

Underground Design - Individually Metered



AVERAGE UNDERGROUND FEEDER COSTS

Underground	Overhead	Difference
$/Ft..._____	$/Ft..._____	$/Ft..._____
With Favorable Trenching		
$/Ft..._____		$/Ft..._____
Additional Trenching Cost* (Difficult Trenching)		
$/Ft..._____		$/Ft..._____

* Difficult trenching charges include underground cost of cable-in-conduit and rock trench adder.

Note: Above costs reflect adjustment of $_____ for overhead estimates and $_____ for underground estimates.

Feeder cost are not included in Tampa Electric "per lot" charges. Feeder installation policy is addressed in Tampa Electric's Tariff Section 5 Subsection 3.4.1.1.

ACTUAL OPERATIONAL DISTRIBUTION EXPENSES IN 2011
For Overhead and Underground

	OVERHEAD	UNDERGROUND
Operational Expense - Distribution	$53,048,497	$19,423,571

JOINT TRENCHING WITH OTHER UTILITIES
In RESIDENTIAL DISTRIBUTION

2009 - 2011 ADDITIONS

Date Closed	Location	Work Order Number	Footage	Total Amount Due From Other Utility	Total Amount Due To Other Utility

Tampa Electric did not engage in joint trenching during calendar year 2011.

JOINT TRENCHING WITH OTHER UTILITIES
In RESIDENTIAL DISTRIBUTION
(continued)

Year	Footage Feet	Amount Due From Other Utility	Amount Due To Other Utility
Total For 2002	0	$0.00	$0.00
Total For 2003	580	$870.00	$0.00
Total For 2004	2,588	$4,270.24	$0.00
Total For 2005	0	$0.00	$0.00
Total For 2006	0	$0.00	$0.00
Total For 2007	0	$0.00	$0.00
Total For 2008	0	$0.00	$0.00
Total For 2009	0	$0.00	$0.00
Total For 2010	0	$0.00	$0.00
Total For 2011	0	$0.00	$0.00
10-Year Total	3,168	$5,140.24	$0.00