FILED OCT 15, 2014 DOCUMENT NO. 05866-14 FPSC - COMMISSION CLERK

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October 15, 2014

VIA: ELECTRONIC FILING

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

Dear Ms. Stauffer:

Pursuant to Florida Administrative Code Rule 25-6.078(2), we attach for filing with the Commission the original of Tampa Electric Company's Annual URD Form 13, Schedule 1, using current material and labor costs.

Thank you for your assistance in connection with this matter.

Sincerely,

James D. Beasley

JDB/pp Attachment Form 13, Schedule 1

Tampa Electric Company

October 15, 2014

OVERHEAD VS. UNDERGROUND SUMMARY SHEET

Low Density 210 Lot Subdivision Cost per Service Lateral

ITEM	OVERHEAD COST	UNDERGROUND COST	DIFFERENTIAL COST
Labor	627.21	1,105.36	478.15
Material	596.79	953.19	356.40
TOTAL	1,224.00	2,058.55	834.55
NPV Operational Cost	1,330.97	873.34	-457.63
TOTAL Including NPV Operational Cost	\$2,554.97	\$2,931.89	\$376.92

The differential cost has changed by -14.4%.