Florida Power & Light Company, P. O. Box 14000, Juno Beach, FL 33408-0420
Law Department

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March 10, 2009

-VIA HAND DELIVERY -

Ms. Ann Cole, Director
Division of the Commission Clerk and Administrative Services
Florida Public Service Commission
2540 Shumard Oak Blvd.
Tallahassee, FL 32399-0850

Re: Docket Nos. 080244-EI and 070231-EI

Dear Ms. Cole:

On behalf of Florida Power & Light Company ("FPL"), I am enclosing for filing in the above dockets an original and fifteen (15) copies of the prefiled testimony and exhibits of FPL witness, Tom Koch.

If there are any questions regarding this transmittal, please contact me at 561-304-5639.

Sincerely,

John T. Butler

COM 5
ECR
GCL 3
OPC
RCP
SSC
SGA 1
ADM
CLK Court Reporter

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

CERTIFICATE OF SERVICE
Docket No. 070231-EI and 080244-EI

I HEREBY CERTIFY that a true and correct copy of the foregoing was served by hand delivery* or U.S. Mail on the 10th day of March, 2009, to the following persons:

Ralph Jaeger*
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MUUC/City of Coconut Creek
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By: Suzanne D. Adam
for John T. Butler

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

FLORIDA POWER & LIGHT COMPANY

DIRECT TESTIMONY OF THOMAS R. KOCH

DOCKET NOS. 070231-EI AND 080244-EI

MARCH 10, 2009

Q. Please state your name and business address.

A. My name is Thomas R. Koch. My business address is Florida Power & Light Company, 9250 W. Flagler Street, Miami, Florida 33174.

Q. By whom are you employed and what is your position?

A. I am currently employed by Florida Power & Light Company ("FPL" or the "Company") as Manager, DSM Cost, Performance & Strategy. Previously, I held the position of Manager, Underground Department for FPL, in which I was responsible for developing the policies and procedures for implementing and executing underground conversions, as well as the day-to-day operations for large underground projects. I have also held the positions of Manager, Financial Forecasting, Manager, Environmental Department - Distribution, and Manager, Development & Planning at FPL.

Q. Please describe your educational background and professional experience.

A. I have a Master of Business Administration and a Master of Science in Computer Information Systems, both from University of Miami, and a Bachelor of Music from West Chester University. I joined FPL in 1985 and have served in a variety of positions in Finance, Customer Service and Distribution.

Q. Are you sponsoring any exhibits in this case?

A. Yes. I am sponsoring the following exhibits, which are attached to my direct testimony.

- TRK-1 - URD and UCD Tariff Filings (3 Filings)
- TRK-2 - URD - Operational Cost Differential Analysis
- TRK-3 - Overhead to Underground Conversion Tariff Filings (2 Filings)
- TRK-4 - Overhead to Underground Conversion - Operational Cost Differential Analysis

Q. What is the purpose of your testimony?

A. The purpose of my testimony is to summarize and support FPL's tariff revisions that were filed in Docket No. 070231-EI for the Underground Residential Distribution (URD) and Underground Commercial/Industrial Distribution (UCD) tariffs, and Docket No. 080244-EI for the underground conversion tariff. In particular, I will be focusing on FPL's determination of the net present value (NPV) of operational cost differentials (operational costs) which are the subject of the protests of the Commission orders approving FPL's tariff revisions in those dockets .

Q. Please summarize your testimony.

A. FPL filed revisions to its URD, UCD, and electric distribution overhead (OH) facilities to underground (UG) facilities conversion tariffs in order to comply with certain Florida Administrative Code (F.A.C.) rule requirements. After FPL responded to detailed inquiries concerning the tariff revisions by Staff and the

Municipal Utilities Underground Consortium (MUUC), and a subsequent modification agreed to by FPL and Staff, the Commission approved the revised tariffs. FPL supports the tariffs as approved.

URD AND UCD TARIFFS (DOCKET NO. 070231-EI)

Q. Please describe the overall purpose of the URD and UCD tariffs.

A. Rule 25-6.078, F.A.C., requires investor-owned utilities (IOUs) to file URD charges on a periodic basis. The purpose of these tariffs is to provide a listing of charges and credits that represent additional costs FPL incurs to provide underground distribution service in place of overhead service in a subdivision, and are calculated as cost differentials between underground installations and overhead installations. The UCD tariff, which is not mandated by the Commission under the F.A.C., provides similar information for commercial and industrial underground installations.

Q. When did FPL file its Petition to revise its URD and UCD tariffs?

A. FPL filed its original petition on April 1, 2008. Subsequently, two modifications were filed, one on May 16, 2008 (a correction) and the other on December 2, 2008 (incorporating the Commission's final decision). These three filings are contained in Exhibit TRK-1.

Q. What motivated FPL to file its Petition seeking approval of the revised URD and UCD tariffs?

A. Rule 25-6.078 was amended in February 2007 to require, among other things, that the cost estimates used to develop the URD tariff reflect the requirements of Rule 25-6.0342, F.A.C., Electric Infrastructure Storm Hardening, and that the difference in the NPV of operational costs, including average historical storm restoration costs over the life of the facilities, between underground and overhead systems, if any, be taken into consideration in determining the URD tariffs. The cost estimates used in developing the April 2007 URD tariffs did not reflect the impact of the Storm Hardening rule or the operational cost differential, because FPL did not have information available at the time to do so. The Commission had approved FPL's April 2007 URD and UCD tariffs in Order No. PSC-07-0835-TRF-EI, dated October 16, 2007. However, the MUUC and the City of Coconut Creek protested the April 2007 URD and UCD tariffs, primarily because they did not reflect the impact of the Storm Hardening rule or the operational cost differential.

Because FPL was able to gather the information subsequent to the protest that it needed in order to calculate the NPV of the operating cost differentials, FPL and MUUC agreed to move for a continuance of the hearing to allow FPL to file revised URD and UCD tariffs by April 1, 2008, reflecting the impact of the Storm Hardening rule and the operational cost differential. FPL filed the revised tariffs on that date and also updated all of the costs used to calculate the tariffs, based on

2007 cost data. This is consistent with the intent of Rule 25-6.078 that the URD tariffs be updated to reflect current cost levels.

Q. Please explain what is meant by the operational cost differential as it applies to the URD tariff.

A. FPL has calculated two separate components of the operational cost differential, one for non-storm costs and another for storm costs. Exhibit TRK-2 provides the details on all FPL's calculations supporting the operational cost differential.

(1) For non-storm costs, FPL utilized a 5-year average of its actual, historical transaction-level operating, maintenance and repair costs for capital and operation and maintenance (O&M) expenses for its overhead and underground distribution facilities. Those historical cost figures show that the underground distribution system has been slightly more expensive to operate, maintain and repair than the overhead distribution system, when the costs are expressed on a consistent basis – dollars per pole-line mile (PLM) in this analysis. These PLM-unitized amounts were then converted to be expressed on a per lot basis to comport with the structure of the existing URD charges.

(2) For storm costs, FPL's starting point was the same data on storm restoration costs that it presented to the Commission in justifying the 25% Governmental Adjustment Factor (GAF) Waiver for eligible governmental underground conversion projects. One of the principal assumptions in calculating the storm restoration cost savings for GAF projects was that, because they covered large,

contiguous areas, there would be no need for overhead restoration crews to go into the project neighborhoods and, hence, the savings would be maximized. However, because not all URD projects will involve the large contiguous areas like those involved in a GAF project, FPL has developed three tiers of storm cost differentials for the URD tariff. Tier 1 is for large "GAF-equivalent" projects, which would meet the GAF size and uniformity requirements. The storm cost differential for Tier 1 projects reflects the same savings as were used to justify the GAF Waiver, expressed on a per lot basis. Tier 2 is for smaller projects (1-3 pole line miles) but otherwise meet the GAF eligibility criteria. Tier 2 projects receive 40% of the full GAF savings. Finally, Tier 3 is for small projects that do not necessarily meet any of the GAF eligibility criteria; for them, the storm cost differential is 20% of the GAF savings. FPL does not believe that there is a significant difference in the storm cost differentials for low-density versus high-density projects, so the Tier 1, 2 and 3 reductions apply regardless of the project density. The 30-year NPV of these non-storm and storm operational costs are embedded in the tariff differential charges.

Q. Were the tariff filings subject to detailed Staff analysis and inquiries from the MUUC?

A. Yes. From the time of FPL's filing until the Staff recommendation was issued on October 30, 2008, FPL responded to extensive data requests and interrogatories from Staff, as well as the MUUC. In addition, at FPL's request, Staff conducted an informal workshop on June 2, 2008, where FPL explained each element of the calculations (as shown in Exhibit TRK-2) to Staff and the MUUC. As a result of

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

FLORIDA POWER & LIGHT COMPANY
DIRECT TESTIMONY & EXHIBITS
OF
THOMAS R. KOCH

DOCKET NOS. 070231-EI & 080244-EI

MARCH 10, 2009

its interactions with Staff concerning the calculations, FPL agreed to recalculate the proposed non-storm differentials using a pre-tax instead of an after-tax discount rate for purposes of calculating the NPV amounts. Use of the after-tax discount is consistent with the discount rate in previous need determinations and standard offer contracts.

Q. Did FPL include operational cost differentials in its UCD tariff?

A. No. Operational cost differentials are not included in the UCD tariff because it would be inappropriate given that the UCD charges are developed on a per device basis, not for the multiple-device infrastructure required to provide service as is the case with URD. Moreover, there is no Commission rule directing the inclusion of such differentials in the UCD tariff.

Q. Did the Commission approve FPL's tariffs?

A. Yes. The URD & UCD tariffs, provided in Exhibit TRK-1, were approved in Order No. PSC-08-0774-TRF-EI.

Q. Does FPL continue to support the URD and UCD tariffs approved by the Commission?

A. Yes.

UNDERGROUND CONVERSION TARIFF (DOCKET NO. 080244-EI)

Q. Please describe the overall purpose of the conversion tariff.

A. Rule 25-6.115, F.A.C., requires IOUs to file a tariff which addresses the contribution-in-aid-of-construction (CIAC) to be paid by applicants for the

conversion of existing electric distribution OH facilities to UG facilities. FPL's tariff implements this rule and provides the general provisions and terms under which FPL and an applicant may enter into a contract for the purpose of converting overhead facilities to underground.

Q. When did FPL file its Petition to revise its conversion tariff?

A. FPL filed its original petition on April 30, 2008. Subsequently, on December 2, 2008 this tariff was modified to incorporate the Commission's final decision. These two filings are contained in Exhibit TRK-3.

Q. What motivated FPL to file its Petition seeking approval of the revised conversion tariff?

A. Rule 25-6.115 was amended in the same manner as Rule 25-6.078 in February 2007, to require that the calculation of CIAC paid by applicants for UG conversions reflect the NPV of operational costs, including the average historical storm restoration costs for comparable facilities over the expected life of the facilities. Prior to the rule amendment, CIAC was based on estimated initial construction costs only and did not include estimated non-storm or storm operational costs incurred over time. In addition to adding the computed values to the tariff, FPL revised the CIAC formula to better describe the components and reflect the Rule amendments.

Q. Please explain what is meant by the operational cost differential as it applies to the conversion tariff.

A. Operational costs are defined the same and the methodologies for calculating those costs are the same as previously described for URD. Exhibit TRK-4

provides the details on all FPL's operational cost differential calculations for the underground conversion tariff. The only differences between the URD and UG conversion tariffs relate to the estimated costs forecast for vegetation management and pole inspection/remediation. In the conversion tariff, these amounts include costs associated with feeders. In contrast, the URD tariffs' model subdivisions reflect virtually no feeder facilities, and therefore, these cost categories include estimates for laterals only.

Q. Was the revised tariff filing subject to detailed Staff analysis and inquiries from the MUUC?

A. Yes. Staff's review of the UG conversion tariff revisions took place in conjunction with the review I described above with respect to the URD tariff. Similarly, the MUUC's data requests to FPL concerning the operational costs applied to the UG conversion tariff as well as the URD tariff.

Q. Did the Commission approve FPL's tariff?

A. Yes. The UG conversion tariff, provided in TRK-3, was approved in Order No. PSC-08-0780-TRF-EI.

Q. Does FPL continue to support the UG conversion tariff approved by the Commission?

A. Yes.

Q. Does this conclude your direct testimony?

A. Yes.

EXHIBIT TRK-1

ORIGINAL APRIL 1, 2008
URD/UCD FILING

Florida Power & Light Company, 215 S. Monroe St., Suite 810, Tallahassee, FL 32301

FPL

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April 1, 2008

-VIA HAND DELIVERY -

Ms. Ann Cole
Commission Clerk
Florida Public Service Commission
2540 Shumard Oak Blvd.
Tallahassee, FL 32399-0850

RECEIVED-FPSC
08 APR -1 PM 2:28
COMMISSION CLERK

Re: Docket No. 070231-EI

Dear Ms. Cole:

I am enclosing for filing in the above docket the original and fifteen (15) copies of the Petition for Approval of 2008 Revisions to Florida Power & Light Company's Underground Residential and Commercial Differential Tariffs, together with a diskette containing the electronic version of same. The enclosed diskette is HD density, the operating system is Windows XP, and the word processing software in which the document appears is Word 2003.

If there are any questions regarding this transmittal, please contact me at 561-304-5639.

Sincerely,

John T. Butler

CMP ___
COM ___
CTR ___
ECR + Diskette
GCL 1
OPC ___
RCA ___
SCR ___
SGA ___
SEC ___
OTH ___

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

DOCUMENT NUMBER-DATE
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FPSC-COMMISSION CLERK

an FPL Group company

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

In re: Petition for Approval of Underground Residential and Commercial Differential Tariff Revisions.	) Docket No. 070231-EI)) Filed: April 1, 2008

PETITION FOR APPROVAL OF 2008 REVISIONS TO FLORIDA POWER & LIGHT COMPANY'S UNDERGROUND RESIDENTIAL AND COMMERCIAL DIFFERENTIAL TARIFFS

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

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

Mr. Jeffrey S. Bartel
Vice President, Regulatory Affairs
jeff_bartel@fpl.com
Florida Power & Light Company
215 South Monroe Street, Suite 810
Tallahassee, FL 32301
(850) 521- 3900 (Office)
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John T. Butler
Senior Attorney
john_butler@fpl.com
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700 Universe Boulevard
Juno Beach, FL 33408
(561) 304-5639 (Office)
(561) 691-7135 (Telecopier)

(2) Rule 25-6.078(3), F.A.C., requires each utility to file with the Commission, on or before October 15 of each year, Division of Economic Regulation Form PSC/ECR 13-E, Schedule 1. If the cost differential for underground service as calculated in Schedule 1 varies from the Commission-approved differential by plus or minus 10% or more, the utility must file a written policy and supporting data and analyses as prescribed in Sections (1), (4) and (5) of Rule 25-6.078 on or before April 1 of the following year. Consistent with this "10% or more" filing requirement, FPL filed revised URD tariff sheets on April 2, 2007, together with supporting data, analysis and cost justification. Although not required by the Commission, FPL also followed its customary practice of filing revised UCD tariffs and supporting data, analysis and cost justification to accompany revisions to its URD tariffs.

(3) Rule 25-6.078 was amended in February 2007 to require, *inter alia*, that the cost estimates used to develop the URD tariff reflect the requirements of Rule 25-6.0342, F.A.C., *Electric Infrastructure Storm Hardening*, and that the difference in the net present value of operational costs, including average historical storm restoration costs over the life of the facilities, between underground and overhead systems, if any, be taken into consideration in determining the URD tariffs. The cost estimates used in developing the April 2007 URD tariffs did not reflect the impact of the Storm Hardening rule or the operational cost differential, because FPL did not have information available at the time to do so.

(4) The Commission approved FPL's April 2007 URD and UCD tariffs in Order No. PSC-07-0835-TRF-EI, dated October 16, 2007. However, the Municipal

Underground Utilities Consortium and the City of Coconut Creek (collectively, "MUUC") timely protested the April 2007 URD and UCD tariffs, principally because they did not reflect the impact of the Storm Hardening rule or the operational cost differential.

(5) A hearing was scheduled by the Commission for June 2008 to consider MUUC's protest. However, FPL now has the information necessary to address the impact of the Storm Hardening rule and the operational cost differential in its URD and UCD tariffs. Accordingly, FPL and MUUC agreed to move for a continuance of the hearing and that FPL would file revised URD and UCD tariffs by April 1, 2008 that reflect the impact of the Storm Hardening rule and the operational cost differential.[1] This petition seeks approval of the revised URD and UCD tariffs.

(6) While the principal motivation for filing revised URD and UCD tariffs at this time is to reflect the impact of the Storm Hardening rule and the operational cost differential, FPL also has updated all of the costs used to calculate the tariffs, based on 2007 cost data. This is consistent with the intent of Rule 25-6.078 that the tariffs be updated to reflect current cost levels.

FPL's URD Tariffs

(7) FPL's revised URD tariffs are contained in Appendix URD 1 to this petition. Appendix URD 1 includes the following revised Tariff sheets amending the charges

[1] The continuance was granted by Order No. PSC-08-0141-PCO-EI, dated March 6, 2008.

found in Section 6 of FPL's Tariff Book, General Rules and Regulations for Electric Service, and in Section 9, Standard Forms, in final format:

6.095	6.120
6.100	6.125
6.110	6.130
6.115	9.700

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

(9) The information set forth in Appendices URD 1, 2, 3 and 4, filed herewith and incorporated herein by reference, provide the information required under Rule 25-6.078(1), (3) and (5), F.A.C., and the necessary support for the relief requested in this Petition.

FPL's UCD Tariffs

(10) FPL's revised UCD tariffs are contained in Appendix UCD 1 to this petition. Appendix UCD 1 includes the following revised UCD tariff sheets, in final and legislative formats, amending the charges found in Section 6 of FPL's Tariff Book, General Rules and Regulations for Electric Service and in Section 9, Standard Forms, in final format:

6.520
6.530
6.540

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

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

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

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

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

Respectfully submitted,

John T. Butler, Esq.
Senior Attorney
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Telephone: (561) 304-5639
Facsimile: (561) 691-7135

By: 
John T. Butler
Fla. Bar No. 283479

CERTIFICATE OF SERVICE
Docket No. 070231-EI

I HEREBY CERTIFY that a true and correct copy of the foregoing has been furnished by hand delivery (*) or U.S. Mail on this 1st day of April, 2008, to the following:

Ralph Jaeger (*)
Office of the General Counsel
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By: _____
John T. Butler
Fla. Bar No. 283479

APPENDIX 1
URD

LEGISLATIVE TARIFF
URD

~~Twenty-First~~ Twenty-Second Revised Sheet No. 6.095
Cancels ~~Twentieth~~ Twenty-First Revised Sheet No. 6.095

FLORIDA POWER & LIGHT COMPANY

(Continued from Sheet No. 6.090)

10.2.8.1 Credit for TUGs

If the Applicant installs the permanent electric service entrance such that FPL's service lateral can be subsequently installed and utilized to provide that building's construction service, the Applicant shall receive a credit in the amount of ~~$44.91~~ $48.74 per service lateral, subject to the following requirements:

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

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

10.2.9. Location of Distribution Facilities

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

10.2.10. Special Conditions

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

10.2.11. Point of Delivery

The point of delivery shall be determined by the Company and will normally be at or near the part of the building nearest the point at which the secondary electric supply is available to the property. When a location for a point of delivery different from that designated by the Company is requested by the Applicant, and approved by the Company, the Applicant shall pay the estimated full cost of service lateral length, including labor and materials, required in excess of that which would have been needed to reach the Company's designated point of service. The additional cost per trench foot is ~~$5.57~~ $6.04. Where an existing trench is utilized, the additional cost per trench foot is ~~$2.54~~ $2.67. Where the Applicant provides the trenching, installs Company provided conduit according to Company specifications and backfilling, the cost per additional trench foot is ~~$2.01~~ $2.09. Any re-designation requested by the Applicant shall conform to good safety and construction practices as determined by the Company. Service laterals shall be installed, where possible, in a direct line to the point of delivery.

(Continued on Sheet No. 6.096)

Issued by: S. E. Romig, Director, Rates and Tariffs
Effective: ~~October 9, 2007~~

~~Thirtieth~~ Thirty-First Revised Sheet No. 6.100
Cancels ~~Twenty-Ninth~~ Thirtieth Revised Sheet No. 6.100

FLORIDA POWER & LIGHT COMPANY

SECTION 10.3 UNDERGROUND DISTRIBUTION FACILITIES FOR RESIDENTIAL SUBDIVISIONS AND DEVELOPMENTS

10.3.1. Availability

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

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

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

10.3.2. Contribution by Applicant

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

	Applicant's Contribution
1. Where density is 6.0 or more dwelling units per acre:	
1.1 Buildings that do not exceed four units, townhouses, and mobile homes – per service lateral.	~~$ 86.70~~
1. Subdivisions with 300 or more total service laterals	$ 0.00
2. Subdivisions from 100 to 299 total service laterals	$ 211.19
3. Subdivisions less than 100 total service laterals	$ 282.19
1.2 Mobile homes having Customer-owned services from meter center installed adjacent to the FPL primary trench route - per dwelling unit.	~~N/A~~
1. Subdivisions with 300 or more total service laterals	$ 0.00
2. Subdivisions from 100 to 299 total service laterals	$ 27.15
3. Subdivisions less than 100 total service laterals	$ 98.15
2. Where density is 0.5 or greater, but less than 6.0 dwelling units per acre:	
Buildings that do not exceed four units, townhouses, and mobile homes – per service lateral	~~$ 562.80~~
1. Subdivisions with 200 or more total service laterals	$ 450.23
2. Subdivisions from 85 to 199 total service laterals	$ 662.23
3. Subdivisions less than 85 total service laterals	$ 733.23

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

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

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

	Applicant's Contribution
Cost per foot of feeder trench within the subdivision (excluding switches)	~~$15.37~~ $12.89
Cost per switch package	~~$21,857.67~~ $21,315.92

(Continued on Sheet No. 6.110)

Issued by: S. E. Romig, Director, Rates and Tariffs
Effective: ~~October 9, 2007~~

~~Thirtieth~~ Thirty-First Revised Sheet No. 6.110
Cancels ~~Twenty-Ninth~~ Thirtieth Revised Sheet No. 6.110

FLORIDA POWER & LIGHT COMPANY

(Continued from Sheet No. 6.100)

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

Cost per foot of primary lateral trench within the subdivision

1) Single Phase - per foot	~~$1.97~~ $1.33
2) Two Phase - per foot	~~$4.13~~ $3.12
3) Three Phase - per foot	~~$6.15~~ $4.91

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

Density less than 6.0 dwelling units per acre:	~~$290.90~~ $322.96
Density 6.0 or greater dwelling units per acre:	~~$216.62~~ $240.31

10.3.3. Contribution Adjustments

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

	Credit to Applicant's Contribution	
	Backbone	Service
1. Where density is 6.0 or more dwelling units per acre:		
1.1 Buildings that do not exceed four units, townhouses, and mobile homes - per service lateral.	~~$111.66~~ $121.18	~~$91.17~~ $98.94
1.2 Mobile homes having Customer-owned services from meter center installed adjacent to the FPL primary trench route - per dwelling unit.	~~N/A~~	~~N/A~~
1. When no contribution is charged:	N/A	N/A
2. When a contribution is charged:	$100.21	N/A
2. Where density is 0.5 or greater, but less than 6.0 dwelling units per acre:		
Buildings that do not exceed four units, townhouses, and mobile homes - per service lateral	~~$184.94~~ $200.71	~~$164.10~~ $178.10

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

	Backbone	Service
1. Where density is 6.0 or more dwelling units per acre:		
1.1 Buildings that do not exceed four units, townhouses, and mobile homes - per service lateral.	~~$46.50~~ $50.47	~~$31.44~~ $34.12

(Continued on Sheet No. 6.115)

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~~Nineteenth~~ Twentieth Revised Sheet No. 6.115
Cancels ~~Eighteenth~~ Nineteenth Revised Sheet No. 6.115

FLORIDA POWER & LIGHT COMPANY

(Continued from Sheet No. 6.110)

1.2 Mobile homes having Customer-owned services from meter center installed adjacent to the FPL primary trench route - per dwelling unit.	~~N/A~~	~~N/A~~
1. When no contribution is charged:	N/A	N/A
2. When a contribution is charged:	$39.91	N/A
2. Where density is .5 or greater, but less than 6.0 dwelling units per acre, per service lateral.	~~$76.23~~ $82.73	~~$44.01~~ $47.77

c) Credits will be allowed to the Applicant's contribution in Section 10.3.2. where, by mutual agreement, the Applicant provides a portion of trenching and backfilling for the Company's facilities, per foot of trench - ~~$2.60~~ $2.83.

d) Credits will be allowed to the Applicant's contribution in section 10.3.2. where, by mutual agreement, the Applicant installs a portion of Company-provided PVC conduit, per FPL instructions (per foot of conduit): 2" PVC - ~~$0.45~~ $0.49; larger than 2" PVC - ~~$0.63~~ $0.68.

e) Credit will be allowed to the Applicant's contribution in section 10.3.2., where, by mutual agreement, the Applicant installs an FPL-provided feeder splice box, per FPL instructions, per box - ~~$661.08~~ $717.45.

f) Credit will be allowed to the Applicant's contribution in section 10.3.2., where by mutual agreement, the Applicant installs an FPL-provided primary splice box, per FPL instructions, per box - ~~$174.25~~ $189.11.

g) Credit will be allowed to the Applicant's contribution in section 10.3.2., where, by mutual agreement, the Applicant installs an FPL-provided secondary handhole, per FPL instructions, per handhole: 17" handhole - ~~$16.17~~ $17.55; 24" or 30" handhole - ~~$45.81~~ $49.71.

h) Credit will be allowed to the Applicant's contribution in section 10.3.2., where, by mutual agreement, the Applicant installs an FPL-provided concrete pad for a pad-mounted transformer or capacitor bank, per FPL instructions, per pad - ~~$26.95~~ $29.24.

i) Credit will be allowed to the Applicant's contribution in Section 10.3.2., where, by mutual agreement, the Applicant installs a portion of Company-provided flexible HDPE conduit, per FPL instructions (per foot of conduit): ~~$0.09~~ $0.10.

j) Credit will be allowed to the Applicant's contribution in Section 10.3.2., where, by mutual agreement, the Applicant installs an FPL-provided concrete pad and cable chamber for a pad-mounted feeder switch, per pad and cable chamber - ~~$423.05~~ $459.13.

FLORIDA POWER & LIGHT COMPANY

~~Thirtieth~~ Thirty-First Revised Sheet No. 6.120
Cancels ~~Twenty-Ninth~~ Thirtieth Revised Sheet No. 6.120

SECTION 10.4 UNDERGROUND SERVICE LATERALS FROM OVERHEAD ELECTRIC DISTRIBUTION SYSTEMS

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

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

	Applicant's Contribution
1. For any density:	
Buildings that do not exceed four units, townhouses, and mobile homes	
a) per service lateral (includes service riser installation)	~~$593.04~~ $650.51
b) per service lateral (from existing handhole or PM TX)	~~$290.90~~ $322.96
2. For any density, the Company will provide a riser to a handhole at the base of a pole	~~$571.36~~ $621.15

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

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

	Credit To Applicant's Contribution
1. For any density:	
Buildings that do not exceed four units, townhouses, and mobile homes - per foot	~~$2.60~~ $2.83

(Continued on Sheet No. 6.125)

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~~Sixteenth~~ Seventeenth Revised Sheet No. 6.125
Cancels ~~Fifteenth~~ Sixteenth Revised Sheet No. 6.125

FLORIDA POWER & LIGHT COMPANY

(Continued from Sheet No. 6.120)

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

1. For any density:

Buildings that do not exceed four units, townhouses, and mobile homes - per foot:	2" PVC	~~$0.45~~ $0.49
	Larger than 2" PVC	~~$0.63~~ $0.68

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

1. For any density:

Buildings that do not exceed four units, townhouses, and mobile homes -per service lateral:	~~$44.91~~ $48.74

~~Twenty-Seventh~~ Twenty-Eighth Revised Sheet No. 6.130
FLORIDA POWER & LIGHT COMPANY Cancels ~~Twenty-Sixth~~ Twenty-Seventh Revised Sheet No. 6.130

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

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

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

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

10.5.4. Contribution by Applicant

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

	Applicant's Contribution
1. Where the Company provides an underground service lateral:	~~$504.35~~ $566.59
2. Where the Company provides a riser to a handhole at the base of the pole:	~~$675.06~~ $746.03

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

1. Where the service is from an overhead system:	~~$545.65~~ $439.87
2. Where the service is from an underground system:	~~$475.46~~ $364.29

c) The charge per service lateral replacing an existing Customer-owned underground service from an overhead system for any density shall be: ~~$400.65~~ $441.71

d) The charge per service lateral replacing an existing Customer-owned underground service from an underground system for any density shall be: ~~$98.51~~ $114.16

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

~~Ninth~~ Tenth Revised Sheet No. 9.700
Cancels ~~Eighth~~Ninth Revised Sheet No. 9.700

FLORIDA POWER & LIGHT COMPANY

UNDERGROUND DISTRIBUTION FACILITIES INSTALLATION AGREEMENT

This Agreement, made this _____ day of _____, _____, by and between _____(hereinafter called the Customer) and FLORIDA POWER & LIGHT COMPANY, a corporation organized and existing under the laws of the State of Florida (hereinafter called FPL).

WITNESSETH:

Whereas, the Customer has applied to FPL for underground distribution facilities to be installed on Customer's property known as _____ located in _____, Florida.
(City/County)

That for and in consideration of the covenants and agreements herein set forth, the parties hereto covenant and agree as follows:

1. The Customer shall pay FPL a Contribution in Aid of Construction of $_____ (the total Contribution) to cover the differential cost between an underground and an overhead system. This is based on the currently effective tariff filed with the Florida Public Service Commission by FPL and is more particularly described on Exhibit A attached hereto.

2. That a credit of $_____ shall be provided to the Customer for trenching, backfilling, installation of Company provided conduit and other work, as also shown on Exhibit A, if applicable, and approved by FPL. If such credit applies, the resulting Contribution ~~cash payment~~cash payment shall be $_____.

3. The contribution and credit are subject to adjustment when FPL's tariff is revised by the Florida Public Service Commission and the Customer has requested FPL to delay FPL's scheduled date of installation. Any additional costs caused by a Customer's change in the Customer's plans submitted to FPL on which the contribution was based shall be paid for by the Customer. The contribution does not include the cost of conversion of any existing overhead lines to underground or the relocation of any existing overhead or underground facilities to serve the property identified above.

4. That the Contribution provides for ___/___ volt, ___ phase (120/240 volt, single phase for URD Subdivisions) underground electrical service with facilities located on private property in easements as required by FPL. The contribution is based on employment of rapid production techniques and cooperation to eliminate conflicts with other utilities. Underground service, secondary, and primary conductors are to be of standard FPL design, in conduit, and with above-grade appurtenances.

5. That the payment of the Contribution does not waive any provisions of FPL's Electric Tariff.

   If the property is subject to an underground ordinance, FPL shall notify the appropriate governmental agency that satisfactory arrangements have been made with the Customer as specified by FPL.

   Title to and ownership of the facilities installed as a result of this agreement shall at all times remain the property of FPL.

6. That good and sufficient easements, including legal descriptions and survey work to produce such easements, and mortgage subordinations required by FPL for the installation and maintenance of its electric distribution facilities must be granted or obtained, and recorded, at no cost to FPL, prior to trenching, installation and/or construction of FPL facilities. FPL may require mortgage subordinations when the Customer's property, on which FPL will install its facilities, is mortgaged and (1) there are no provisions in the mortgage that the lien of the mortgage will be subordinate to utility easements, (2) FPL's easement has not been recorded prior to the recordation of the mortgage, (3) FPL's facilities are or will be used to serve other parcels of property, or (4) other circumstances exist which FPL determines would make such a subordination necessary.

   a) The Customer shall furnish FPL a copy of the deed or other suitable document which contains a full legal description and exact name of the legal owner to be used when an easement is prepared, as required by FPL.

   b) The Customer shall furnish drawings, satisfactory to FPL, showing the location of existing and proposed structures on the Customer's construction site, as required by FPL.

(Continued on Sheet No. 9.701)

FINAL TARIFF
URD

Twenty-Second Revised Sheet No. 6.095
Cancels Twenty-First Revised Sheet No. 6.095

FLORIDA POWER & LIGHT COMPANY

(Continued from Sheet No. 6.090)

10.2.8.1 Credit for TUGs

If the Applicant installs the permanent electric service entrance such that FPL's service lateral can be subsequently installed and utilized to provide that building's construction service, the Applicant shall receive a credit in the amount of $48.74 per service lateral, subject to the following requirements:

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

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

10.2.9. Location of Distribution Facilities

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

10.2.10. Special Conditions

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

10.2.11. *Point of Delivery*

The point of delivery shall be determined by the Company and will normally be at or near the part of the building nearest the point at which the secondary electric supply is available to the property. When a location for a point of delivery different from that designated by the Company is requested by the Applicant, and approved by the Company, the Applicant shall pay the estimated full cost of service lateral length, including labor and materials, required in excess of that which would have been needed to reach the Company's designated point of service. The additional cost per trench foot is $6.04. Where an existing trench is utilized, the additional cost per trench foot is $2.67. Where the Applicant provides the trenching, installs Company provided conduit according to Company specifications and backfilling, the cost per additional trench foot is $2.09. Any re-designation requested by the Applicant shall conform to good safety and construction practices as determined by the Company. Service laterals shall be installed, where possible, in a direct line to the point of delivery.

(Continued on Sheet No. 6.096)

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FLORIDA POWER & LIGHT COMPANY

SECTION 10.3 UNDERGROUND DISTRIBUTION FACILITIES FOR RESIDENTIAL SUBDIVISIONS AND DEVELOPMENTS

10.3.1. Availability

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

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

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

10.3.2. Contribution by Applicant

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

	Applicant's Contribution
1. Where density is 6.0 or more dwelling units per acre:	
1.1 Buildings that do not exceed four units, townhouses, and mobile homes – per service lateral.	
1. Subdivisions with 300 or more total service laterals	$ 0.00
2. Subdivisions from 100 to 299 total service laterals	$ 211.19
3. Subdivisions less than 100 total service laterals	$ 282.19
1.2 Mobile homes having Customer-owned services from meter center installed adjacent to the FPL primary trench route - per dwelling unit.	
1. Subdivisions with 300 or more total service laterals	$ 0.00
2. Subdivisions from 100 to 299 total service laterals	$ 27.15
3. Subdivisions less than 100 total service laterals	$ 98.15
2. Where density is 0.5 or greater, but less than 6.0 dwelling units per acre:	
Buildings that do not exceed four units, townhouses, and mobile homes – per service lateral	
1. Subdivisions with 200 or more total service laterals	$ 450.23
2. Subdivisions from 85 to 199 total service laterals	$ 662.23
3. Subdivisions less than 85 total service laterals	$ 733.23

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

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

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

	Applicant's Contribution
Cost per foot of feeder trench within the subdivision (excluding switches)	$12.89
Cost per switch package	$21,315.92

(Continued on Sheet No. 6.110)

FLORIDA POWER & LIGHT COMPANY

(Continued from Sheet No. 6.100)

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

Cost per foot of primary lateral trench within the subdivision

1) Single Phase - per foot	$1.33
2) Two Phase - per foot	$3.12
3) Three Phase - per foot	$4.91

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

Density less than 6.0 dwelling units per acre:	$322.96
Density 6.0 or greater dwelling units per acre:	$240.31

10.3.3. Contribution Adjustments

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

	Credit to Applicant's Contribution	
1. Where density is 6.0 or more dwelling units per acre:	Backbone	Service
1.1 Buildings that do not exceed four units, townhouses, and mobile homes - per service lateral.	$121.18	$98.94
1.2 Mobile homes having Customer-owned services from meter center installed adjacent to the FPL primary trench route - per dwelling unit.		
1. When no contribution is charged:	N/A	N/A
2. When a contribution is charged:	$100.21	N/A
2. Where density is 0.5 or greater, but less than 6.0 dwelling units per acre:		
Buildings that do not exceed four units, townhouses, and mobile homes - per service lateral	$200.71	$178.10

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

	Backbone	Service
1. Where density is 6.0 or more dwelling units per acre:		
1.1 Buildings that do not exceed four units, townhouses, and mobile homes - per service lateral.	$50.47	$34.12

(Continued on Sheet No. 6.115)

Twentieth Revised Sheet No. 6.115
Cancels Nineteenth Revised Sheet No. 6.115

FLORIDA POWER & LIGHT COMPANY

(Continued from Sheet No. 6.110)

1.2 Mobile homes having Customer-owned services from meter center installed adjacent to the FPL primary trench route - per dwelling unit.		
1. When no contribution is charged:	N/A	N/A
2. When a contribution is charged:	$39.91	N/A
2. Where density is .5 or greater, but less than 6.0 dwelling units per acre, per service lateral.	$82.73	$47.77

c) Credits will be allowed to the Applicant's contribution in Section 10.3.2. where, by mutual agreement, the Applicant provides a portion of trenching and backfilling for the Company's facilities, per foot of trench - $2.83.

d) Credits will be allowed to the Applicant's contribution in section 10.3.2. where, by mutual agreement, the Applicant installs a portion of Company-provided PVC conduit, per FPL instructions (per foot of conduit): 2" PVC - $0.49; larger than 2" PVC - $0.68.

e) Credit will be allowed to the Applicant's contribution in section 10.3.2., where, by mutual agreement, the Applicant installs an FPL-provided feeder splice box, per FPL instructions, per box - $717.45.

f) Credit will be allowed to the Applicant's contribution in section 10.3.2., where by mutual agreement, the Applicant installs an FPL-provided primary splice box, per FPL instructions, per box - $189.11.

g) Credit will be allowed to the Applicant's contribution in section 10.3.2., where, by mutual agreement, the Applicant installs an FPL-provided secondary handhole, per FPL instructions, per handhole: 17" handhole - $17.55; 24" or 30" handhole - $49.71.

h) Credit will be allowed to the Applicant's contribution in section 10.3.2., where, by mutual agreement, the Applicant installs an FPL-provided concrete pad for a pad-mounted transformer or capacitor bank, per FPL instructions, per pad - $29.24.

i) Credit will be allowed to the Applicant's contribution in Section 10.3.2., where, by mutual agreement, the Applicant installs a portion of Company-provided flexible HDPE conduit, per FPL instructions (per foot of conduit): $0.10.

j) Credit will be allowed to the Applicant's contribution in Section 10.3.2., where, by mutual agreement, the Applicant installs an FPL-provided concrete pad and cable chamber for a pad-mounted feeder switch, per pad and cable chamber - $459.13.

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FLORIDA POWER & LIGHT COMPANY

SECTION 10.4 UNDERGROUND SERVICE LATERALS FROM OVERHEAD ELECTRIC DISTRIBUTION SYSTEMS

10.4.1. New Underground Service Laterals

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

10.4.2. Contribution by Applicant

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

	Applicant's Contribution
1. For any density:	
Buildings that do not exceed four units, townhouses, and mobile homes	
a) per service lateral (includes service riser installation)	$650.51
b) per service lateral (from existing handhole or PM TX)	$322.96
2. For any density, the Company will provide a riser to a handhole at the base of a pole	$621.15

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

10.4.3. Contribution Adjustments

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

	Credit To Applicant's Contribution
1. For any density:	
Buildings that do not exceed four units, townhouses, and mobile homes - per foot	$2.83

(Continued on Sheet No. 6.125)

Seventeenth Revised Sheet No. 6.125
Cancels Sixteenth Revised Sheet No. 6.125

FLORIDA POWER & LIGHT COMPANY

(Continued from Sheet No. 6.120)

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

1. For any density:

Buildings that do not exceed four units, townhouses, and mobile homes - per foot:	2" PVC	$0.49
	Larger than 2" PVC	$0.68

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

1. For any density:

Buildings that do not exceed four units, townhouses, and mobile homes -per service lateral:	$48.74

FLORIDA POWER & LIGHT COMPANY

Twenty-Eighth Revised Sheet No. 6.130
Cancels Twenty-Seventh Revised Sheet No. 6.130

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

10.5.1. Applicability

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

10.5.2. Rearrangement of Service Entrance

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

10.5.3 Trenching and Conduit Installation

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

10.5.4. Contribution by Applicant

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

	Applicant's Contribution
1. Where the Company provides an underground service lateral:	$566.59
2. Where the Company provides a riser to a handhole at the base of the pole:	$746.03

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

1. Where the service is from an overhead system:	$439.87
2. Where the service is from an underground system:	$364.29

c) The charge per service lateral replacing an existing Customer-owned underground service from an overhead system for any density shall be: $441.71

d) The charge per service lateral replacing an existing Customer-owned underground service from an underground system for any density shall be: $114.16

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

Tenth Revised Sheet No. 9.700
Cancels Ninth Revised Sheet No. 9.700

FLORIDA POWER & LIGHT COMPANY

UNDERGROUND DISTRIBUTION FACILITIES INSTALLATION AGREEMENT

This Agreement, made this _____ day of _____, _____, by and between _____ (hereinafter called the Customer) and FLORIDA POWER & LIGHT COMPANY, a corporation organized and existing under the laws of the State of Florida (hereinafter called FPL).

WITNESSETH:

Whereas, the Customer has applied to FPL for underground distribution facilities to be installed on Customer's property known as _____ located in _____, Florida.
(City/County)

That for and in consideration of the covenants and agreements herein set forth, the parties hereto covenant and agree as follows:

1. The Customer shall pay FPL a Contribution in Aid of Construction of $_____ (the total Contribution) to cover the differential cost between an underground and an overhead system. This is based on the currently effective tariff filed with the Florida Public Service Commission by FPL and is more particularly described on Exhibit A attached hereto.

2. That a credit of $_____ shall be provided to the Customer for trenching, backfilling, installation of Company provided conduit and other work, as also shown on Exhibit A, if applicable, and approved by FPL. If such credit applies, the resulting Contribution cash payment shall be $_____.

3. The contribution and credit are subject to adjustment when FPL's tariff is revised by the Florida Public Service Commission and the Customer has requested FPL to delay FPL's scheduled date of installation. Any additional costs caused by a Customer's change in the Customer's plans submitted to FPL on which the contribution was based shall be paid for by the Customer. The contribution does not include the cost of conversion of any existing overhead lines to underground or the relocation of any existing overhead or underground facilities to serve the property identified above.

4. That the Contribution provides for ___/___ volt, ___ phase (120/240 volt, single phase for URD Subdivisions) underground electrical service with facilities located on private property in easements as required by FPL. The contribution is based on employment of rapid production techniques and cooperation to eliminate conflicts with other utilities. Underground service, secondary, and primary conductors are to be of standard FPL design, in conduit, and with above-grade appurtenances.

5. That the payment of the Contribution does not waive any provisions of FPL's Electric Tariff.

   If the property is subject to an underground ordinance, FPL shall notify the appropriate governmental agency that satisfactory arrangements have been made with the Customer as specified by FPL.

   Title to and ownership of the facilities installed as a result of this agreement shall at all times remain the property of FPL.

6. That good and sufficient easements, including legal descriptions and survey work to produce such easements, and mortgage subordinations required by FPL for the installation and maintenance of its electric distribution facilities must be granted or obtained, and recorded, at no cost to FPL, prior to trenching, installation and/or construction of FPL facilities. FPL may require mortgage subordinations when the Customer's property, on which FPL will install its facilities, is mortgaged and (1) there are no provisions in the mortgage that the lien of the mortgage will be subordinate to utility easements, (2) FPL's easement has not been recorded prior to the recordation of the mortgage, (3) FPL's facilities are or will be used to serve other parcels of property, or (4) other circumstances exist which FPL determines would make such a subordination necessary.

   a) The Customer shall furnish FPL a copy of the deed or other suitable document which contains a full legal description and exact name of the legal owner to be used when an easement is prepared, as required by FPL.

   b) The Customer shall furnish drawings, satisfactory to FPL, showing the location of existing and proposed structures on the Customer's construction site, as required by FPL.

(Continued on Sheet No. 9.701)

Issued by: S. E. Romig, Director, Rates and Tariffs
Effective:

APPENDIX 2
URD

APPENDIX NO. 2
FPL 2008
Explanation of Proposed Revisions

This Appendix summarizes proposed revisions to the Rules and Regulations included in Section 10 (and applicable forms) of FPL's General Rules and Regulations for Electric Service. An explanation of FPL's proposed tariff charges for underground installations can be found in Appendix No. 3.

Voltage drop and motor starting inrush current (flicker) have been re-calculated for the larger starting current of the newer high efficiency air conditioning units. FPL now uses 40 amps per ton starting current instead of the previous 30 amps per ton starting current for these calculations. This change resulted in 55 services requiring an increase in size from 1/0 TPX to 4/0 TPX in the Low Density underground subdivision, and an increase in size from 1/0 TPX to 3/0 TPX for the street crossings in the low density overhead subdivision.

Consistent with Rule 25-6.078(2), F.A.C., all overhead designs used in the calculation of the tariff differentials reflect FPL's hardening plan and construction standards that were recently approved pursuant to Rule 25-6.0342, F.A.C.

For the per-service lateral charges, the tariff differentials reflect the net present value of operational costs, including average historical storm restoration, as contemplated by Rule 25-6.078(4), F.A.C. FPL has calculated two separate components of the operational cost differential, covering non-storm and storm costs. For non-storm costs, FPL utilized a 5 year average of its actual, historical operating, maintenance and repair costs for capital and O&M expenses for its overhead and underground distribution facilities. Those historical cost figures show that the underground distribution system has been more expensive to operate, maintain and repair than the overhead distribution system, on a consistent basis. For storm costs, FPL's starting point was the same data on storm restoration costs that it presented to the Commission in justifying the 25% GAF Waiver for eligible governmental underground conversion projects. One of the principal assumptions in calculating the storm restoration cost savings for GAF projects was that, because they covered large, contiguous areas, there would be no need for overhead restoration crews to go into the project neighborhoods and, hence, the savings would be maximized. However, because not all URD projects will involve the large, contiguous areas like that of a GAF project, FPL has developed three tiers of storm cost differentials for the URD tariff. Tier 1 is for large "GAF-equivalent" projects, which would meet the GAF size and uniformity requirements. The storm cost differential for Tier 1 projects reflects the same savings as were used to justify the GAF Waiver, expressed on a per lot basis. Tier 2 is for smaller projects (1-3 pole line miles) but otherwise meet the GAF eligibility criteria. Tier 2 projects receive 40% of the full GAF savings. Finally, Tier 3 is for small projects that do not necessarily meet any of the GAF eligibility criteria; for them, the storm cost differential is 20% of the GAF savings. FPL does not believe that there is a significant difference in the storm cost differentials for low-density versus high-density projects, so the Tier 1, 2 and 3 reductions apply regardless of the project density.

Twenty-Seventh Revised Sheet 6.130 has been modified to indicate that the cost for converting an overhead service lateral only includes the distance from the last FPL pole to the meter location, and any additional work will require a specific cost estimate for that work.

Ninth Revised Sheet 9.700 was modified to clarify the contribution amount (total vs. labor vs. cash).

Ninth Revised Sheet 9.700 was modified to clarify the contribution amount (total vs. labor vs. cash).

APPENDIX 3
URD

APPENDIX NO. 3

FPL - 2008

BASIS FOR UNDERGROUND RESIDENTIAL DISTRIBUTION DIFFERENTIAL

New Underground Subdivision with Overhead Feeder Mains. The average differential costs for Underground Residential Distribution (URD) stated in the FPL Rules and Regulations were derived from cost estimates of underground facilities and their equivalent overhead designs. The high density subdivision used for these estimates was developed by the group of Florida Electric Utilities in response to Florida Public Service Commission Orders No. 6031 and 6031-B. The low density subdivision was also developed by the group of Florida Electric Utilities and was approved by Florida Public Service Commission Order No. PSC-96-0026-FOF-EI. They represent average conditions in Florida Subdivisions served by FPL. Densities range from 0.5 to 6.0 lots per acre for low density subdivisions. The low density subdivision contains 210 lots; the high density subdivision 176 lots. Subdivision plats are shown in Appendix 4. Differential cost estimates were made from engineering layouts of underground and overhead facilities. These included primary laterals, transformers, secondary lines and services, but not three phase feeders. These estimates employed standard Company design and estimating practices and the system-wide unit cost for labor and material which were in use at the end of 2007. Design criteria included the following:

Design Customer Demand	-	7.25 KVA, including 2 1/2 tons of air conditioning for high density model and 9.35 KVA including 3 1/2 tons of air conditioning for low density model according to DERM.(1)
Primary Voltage	-	13200/7620 Volts
Underground Design	-	Rear/Front lot construction - All C-I-C*
Overhead Design	-	Front lot construction, extreme wind

(1) FPL Distribution Engineering Reference Manual

* All cables are to be installed in PVC conduit.

Estimates are broken down into a uniform format adopted as a standard by the participating companies.

Case 1. Low Density
Where density is 0.5 or greater, but less than 6 dwelling units per acre: Buildings that do not exceed four units, townhouses, and mobile homes -- per service lateral

Case 2. High Density
Where density is 6.0 or more dwelling units per acre: Buildings that do not exceed four units, townhouses, and mobile homes -- per service lateral

Case 3. Meter Pedestal
Where density is 6.0 or more dwelling units per acre: Mobile homes having Customer-owned services from meter centers installed adjacent to the FPL primary trench route -- per dwelling unit

	Operational Cost / Lot			Cost
Low Density	Non-Storm	Storm	Total	Differential
Pre-Operational Cost				$563.23
Post-Operational Cost				
Tier 1 - GAF Equivalent	$241	($354)	($113)	$450.23
Tier 2 - Mid-Band (40%)	$241	($142)	$99	$662.23
Tier 3 - Baseline (20%)	$241	($71)	$170	$733.23

	Operational Cost / Lot			Cost
High Density	Non-Storm	Storm	Total	Differential
Pre-Operational Cost				$140.19
Post-Operational Cost				
Tier 1 - GAF Equivalent	$213	($354)	($141)	$0.00
Tier 2 - Mid-Band (40%)	$213	($142)	$71	$211.19
Tier 3 - Baseline (20%)	$213	($71)	$142	$282.19

	Operational Cost / Lot				Cost
Meter Pedestal	Non-Storm	Storm	Total		Differential
Pre-Operational Cost				Note 1	$0.00
Post-Operational Cost					
Tier 1 - GAF Equivalent	$213	($354)	($141)		$0.00
Tier 2 - Mid-Band (40%)	$213	($142)	$71		$27.15
Tier 3 - Baseline (20%)	$213	($71)	$142		$98.15

Note 1: The "Pre-Operational Cost" differential has been reduced to $0 since it is a negative amount (-$43.85). However, the negative amount has been applied to determine the "Post-Operational Cost" differentials.

10.4.2 UG Service Laterals from Overhead Lines. Service lateral costs are included in the differential costs previously stated except in Case 3. The costs of service laterals were estimated separately to determine the differential cost between a standard overhead service and a similar length underground service from an overhead line. This differential cost was calculated by adding the differential service lateral cost to the pole-conduit terminal cost. The average pole-conduit terminal cost was found to be $327.55 per service lateral.

Service lateral cost	$322.96
Pole-conduit cost	$327.55
Total cost	$650.51
Round To	$650.51

A URD riser to a handhole at the base of the pole had a differential cost of $621.15

10.5.4 Replacement of an Existing Service with an Underground Service.
Costs were also estimated for replacing existing services with underground service laterals These costs were based on the applicant providing the trench because of the wide variations in the cost of excavating established, landscaped area. Additional costs are associated with removal and premature retirement of existing services. Accordingly, adjustments were made to the cost of a new service lateral by adding the costs involved with the retirement of an existing service drop and subtracting trenching costs. The costs were estimated to be:

A. Cost per service lateral to replace Company-owned Overhead Service with:

	Company UG Service	Riser to Handhole
UG service lateral cost	$650.51	$0.00
Riser to handhole cost	$0.00	$621.15
Less trenching credit	($178.10)	$0.00
Less conduit installation credit	($30.71)	$0.00
Remaining value of existing service	$83.84	$83.84
Removal cost of existing service	$41.04	$41.04
Salvage	$0.00	$0.00
Total cost	$566.59	$746.03
Round To	$566.59	$746.03

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

	OH Source	UG Source
UG service lateral cost	$322.96	$322.96
Handhole for connection to existing riser X .25	$75.58	$0.00
Less trenching credit	($178.10)	($178.10)
Less conduit credit	($30.71)	($30.71)
Remaining value of existing service	$224.86	$224.86
Removal cost of existing service	$25.27	$25.27
Salvage	$0.00	$0.00
Total Cost	$439.87	$364.29
Round To	$439.87	$364.29

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

UG service lateral cost	$322.96
Pole-conduit cost	$327.55
Less trenching credit	($178.10)
Less conduit installation credit	($30.71)
TOTAL	$441.71
Round To	$441.71

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

UG service lateral cost	$322.96
Less trenching credit	($178.10)
Less conduit installation credit	($30.71)
TOTAL	$114.16
Round To	$114.16

Underground Feeder/Lateral Cost. Cost estimates were made for underground and overhead feeders and laterals necessary to serve residential communities in the model subdivisions. The average differential costs per foot were then determined. These results are shown in Exhibit XII.

Underground feeders/laterals were assumed to be installed in conduit with above grade switch cabinets. Overhead feeder costs included wood pole costs.

Cumulative Overhead and Underground Customers. The cumulative total of overhead and underground customers as of December 31, 2007 served by FPL are as follows:

Underground	3,092,964
Overhead	1,766,150
Total*	4,859,114

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

*2. This figure includes inactive meters and outdoor lighting.

APPENDIX 4
URD

LOW DENSITY

COMPANY: FPL

DATE: 03/15/08

OVERHEAD VS. UNDERGROUND SUMMARY SHEET

Low Density 210 Lot Subdivision
Cost per Service Lateral (1)

ITEM	OVERHEAD	UNDERGROUND	DIFFERENTIAL
LABOR	$849.27	$1,175.38	$326.11
MATERIAL	$680.78	$917.90	$237.12
TOTAL	$1,530.05	$2,093.28	$563.23

(1) Does not include Operational and Storm Cost adjustments.

EXHIBIT I

COMPANY: FPL

COST PER SERVICE LATERAL OVERHEAD MATERIAL AND LABOR

Low Density 210 Lot Subdivision

ITEM	MATERIAL(1)	LABOR(4)	TOTAL
Service(2)	$102.00	$131.31	$233.31
Primary	$36.18	$118.50	$154.68
Secondary	$70.72	$112.67	$183.39
Initial Tree Trim	----------	----------	----------
Poles	$177.08	$291.07	$468.15
Transformers	$154.57	$59.63	$214.20
Sub-Total	$540.55	$713.18	$1,253.73
Stores Handling(3)	$31.14	----------	$31.14
SubTotal	$571.69	$713.18	$1,284.87
Engineering(5)	$109.09	$136.09	$245.18
TOTAL(6)	$680.78	$849.27	$1,530.05

1 - Includes Sales Tax.

2 - Includes Meters.

3 - 5.76 % of All Material.

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

5 - 19.082 % of All Material and Labor.

6 - Does not include Operational and Storm Cost adjustments.

EXHIBIT II

COMPANY: FPL

DATE: 03/15/08

COST PER SERVICE LATERAL UNDERGROUND MATERIAL AND LABOR

Low Density 210 Lot Subdivision

ITEM	MATERIAL(1)	LABOR(4)	TOTAL
Service(2)	$147.36	$260.71	$408.07
Primary	$242.58	$227.17	$469.75
Secondary	$129.87	$80.74	$210.61
Transformers	$210.33	$13.58	$223.91
Prim. & Sec. Trenching	----------	$214.50	$214.50
Service Trenching	----------	$190.33	$190.33
Sub-Total	$730.14	$987.03	$1,717.17
Stores Handling(3)	$40.67	----------	$40.67
SubTotal	$770.81	$987.03	$1,757.84
Engineering(5)	$147.09	$188.35	$335.44
TOTAL(6)	$917.90	$1,175.38	$2,093.28

1 - Includes Sales Tax.

2 - Includes Meters.

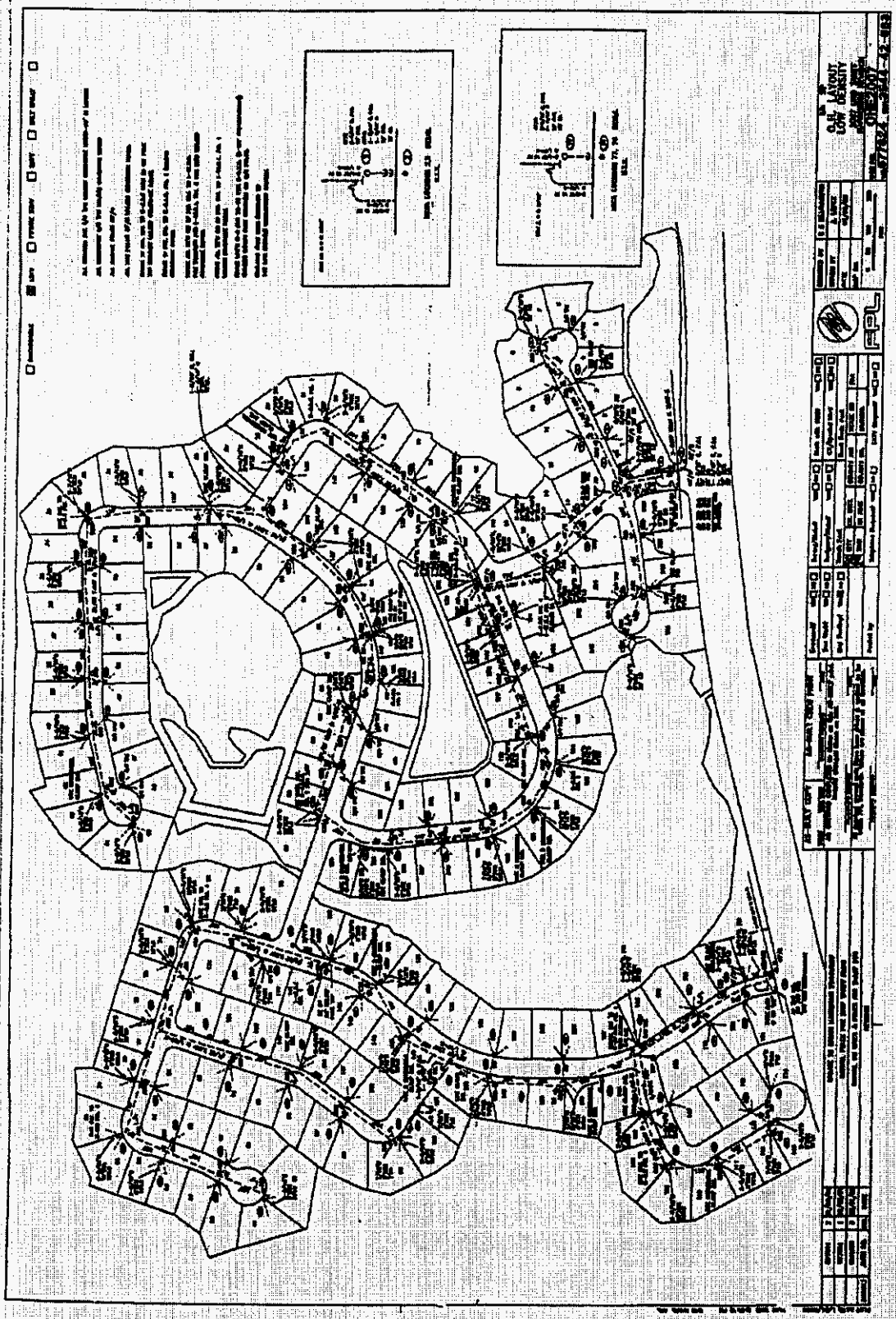
3 - 5.76 % of All Material.

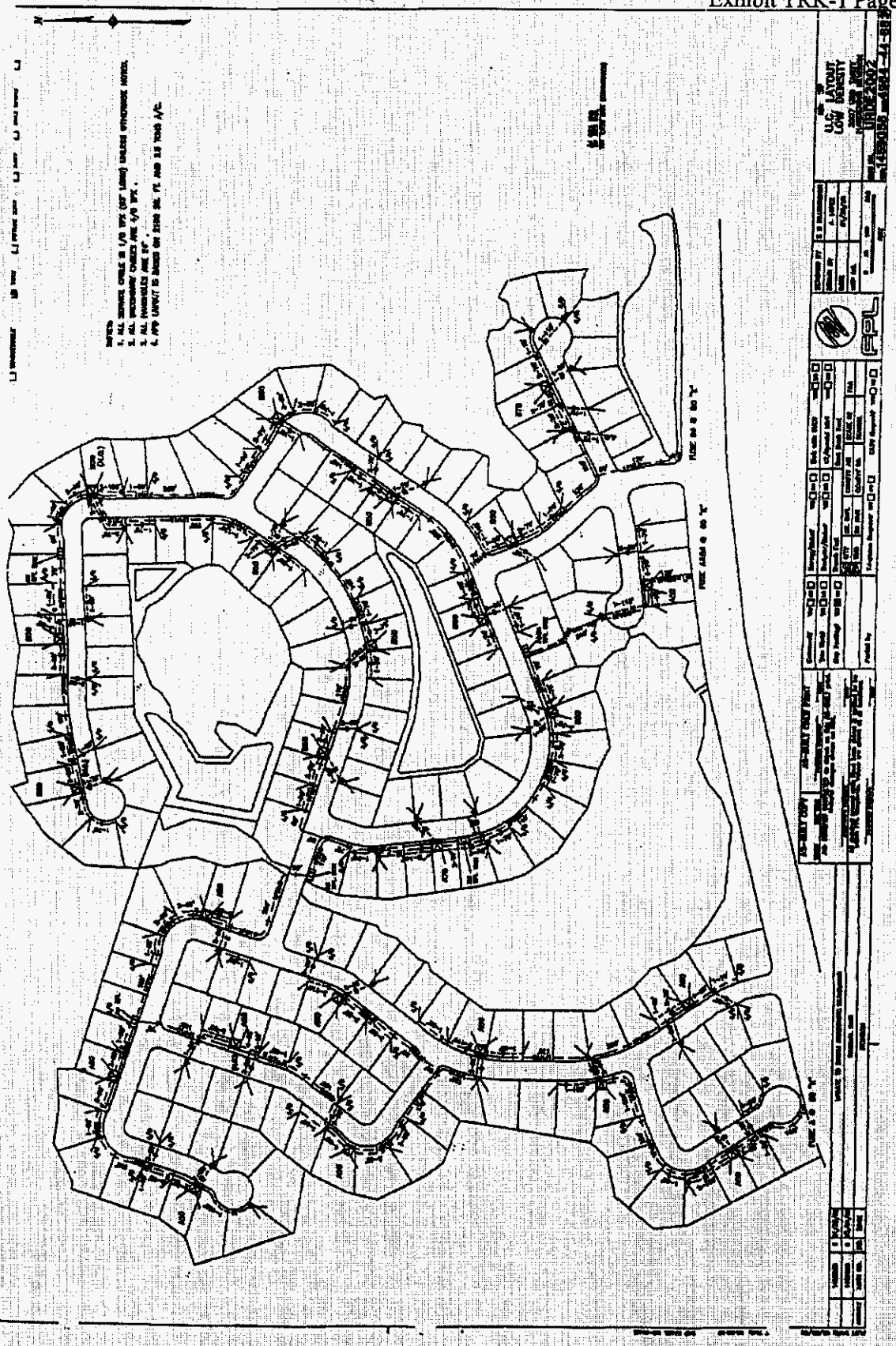
4 - Includes Payroll, Taxes, Insurance, P&W, & Transportation.

5 - 19.082 % of All Material and Labor.

6 - Does not include Operational and Storm Cost adjustments.

EXHIBIT III





WR Number:
677824

2008 OH LOW DENSITY LAYOUT WITH 3.5 TON A/C

	2007	2008
NUMBER OF LOTS =	210	210
MECA STORES LDG % =	6.24%	6.24%
ACTUAL STORES LDG % =	5.82%	5.76%
ACTUAL EO =	16.72%	19.08%
ADJUSTED CO =	6.14%	6.87%

CLASSIFICATION	ACCOUNT	MATERIAL W/O CO 2007	MATERIAL W/O CO 2008	MATERIAL COST/LOT WITH CO 2007	MATERIAL COST/LOT WITH CO 2008	LABOR W/O CO 2007	LABOR W/O CO 2008	LABOR COST/LOT WITH CO 2007	LABOR COST/LOT WITH CO 2008	TOTAL LABOR & MATERIAL 2007	TOTAL LABOR & MATERIAL 2008
SERVICE	369.101	$0.00	$0.00			$0.00	$0.00				
SERVICE	369.100	$15,996.49	$15,926.40			$19,490.20	$21,216.53				
MTR.INST.(LAB)	586.380					$4,212.61	$4,585.75				
MTR.COST(MAT)		$5,077.80	$5,052.60	$24.18	$24.06						
SERVICE SUBT W/O STORES LDG		$20,134.74	$20,043.56	$101.76	$102.00	$23,702.81	$25,802.28	$119.80	$131.31	$221.56	$233.31
PRIMARY	365.002	$8,293.07	$7,553.29			$22,924.35	$23,286.02				
PRIMARY	365.999	$0.00	$0.00			$0.00	$0.00				
PRIMARY SUBT W/O STORES LDG		$7,805.98	$7,109.65	$39.45	$36.18	$22,924.35	$23,286.02	$115.86	$118.50	$155.31	$154.68
SECONDARY	365.040	$5,462.67	$5,162.83			$15,226.60	$15,936.03				
SECONDARY	365.091	$7,182.85	$9,600.63			$5,755.69	$6,184.98				
SECONDARY	365.095	$0.00	$0.00			$0.00	$0.00				
SECONDARY	594.680	$0.44	$0.86			$9.02	$19.64				
SECONDARY	365.999	$0.00	$0.00			$0.00	$0.00				
SEC SUBT W/O STORES LDG		$11,903.20	$13,897.14	$60.16	$70.72	$20,991.32	$22,140.65	$106.09	$112.67	$166.25	$183.39
TREE TRIM(L)											
POLES	364.130	$7,555.64	$0.00			$20,096.18	$0.00				
POLES	364.135	$23,121.73	$36,968.56			$30,624.93	$57,195.96				
POLES	364.140	$0.00	$0.00			$0.00	$0.00				
POLES	364.999	$0.00	$0.00			$0.00	$0.00				
POLE SUBT W/O STORES LDG		$28,675.54	$34,797.21	$145.94	$177.08	$50,721.11	$57,195.96	$256.35	$291.07	$402.29	$468.15
TRANSFORMER	583.180	$0.00	$0.00			$0.00	$0.00				
TRANSFORMER	583.280	$0.00	$0.00			$10,763.45	$11,716.88				
TRANSFORMER PLANT (MAT) 368		$30,416.04	$ 30,373.37								
TRANSFORMER SUBTOTAL		$30,416.04	$30,373.37	$153.73	$154.57	$10,763.45	$11,716.88	$54.40	$59.63	$208.13	$214.20
SUB-TOTAL		$99,135.50	$106,220.93	$501.04	$540.55	$129,103.04	$140,141.79	$652.50	$713.18	$1,153.54	$1,253.73
MATERIAL SUBTOTAL MINUS METER MATERIAL				$476.86	$516.49						
STORES LDG. %				5.82%	5.76%						
METER STORES LDG %				5.82%	5.76%						
TOTAL STORES LDG $				$29.16	$31.14					$29.16	$31.14
SUBTOTAL				$530.20	$571.69			$652.50	$713.18	$1,182.70	$1,284.87
E0				$88.63	$109.09			$109.07	$136.09	$197.70	$245.18
TOTAL (Does not include Operational and Storm Cost adjustments.)				$618.83	$680.78			$761.57	$849.27	$1,380.40	$1,530.05

WR Number
1459058

2008 UG LOW DENSITY LAYOUT WITH 3.5 TON A/C

	2007	2008
NUMBER OF LOTS =	210	210
MECA STORES LDG % =	6.24%	6.24%
ACTUAL STORES LDG =	5.82%	5.76%
ACTUAL EO =	16.716%	19.082%
ADJUSTED CO =	6.136%	6.868%

CLASSIFICATION	ACCOUNT	MATERIAL W/O CO 2007	MATERIAL W/O CO 2008	MATERIAL COST/LOT WITH CO 2007	MATERIAL COST/LOT WITH CO 2008	LABOR W/O CO 2007	LABOR W/O CO 2008	LABOR COST/LOT WITH CO 2007	LABOR COST/LOT WITH CO 2008	TOTAL LABOR & MATERIAL 2007	TOTAL LABOR & MATERIAL 2008
SERVICE	369.699	$25,129.59	$25,396.27			$80,770.01	$84,044.96				
SERVICE	369.600	$0.00	$0.00			$0.00	$0.00				
MTR.INST.(L)	586.380					$4,212.61	$4,585.75				
MTR.COST(M)		$5,077.80	$5,052.60	$24.18	$24.06						
SERVICE TRENCH						($34,461.24)	($37,400.15)				
SERVICE SUBT W/O STORES LDG		$28,731.41	$28,957.22	$145.21	$147.36	$50,521.38	$51,230.56	$255.34	$260.71	$400.55	$408.07
PRIMARY	365.999	$696.97	$668.17			$954.44	$1,034.58				
PRIMARY	366.201	$23,331.27	$23,355.85			$66,280.41	$71,915.32				
PRIMARY	593.180	$214.26	$191.38			$553.88	$342.75				
PRIMARY	366.203	$0.00	$0.00			$0.00	$0.00				
PRIMARY		$0.00	$0.00			$0.00	$0.00				
PRIMARY	367.201	$26,388.18	$26,427.43			$12,113.03	$13,496.01				
PRI/SEC TRENCH		$0.00	$0.00			$0.00	$0.00				
PRIMARY SUBT W/O STORES LDG		$47,657.83	$47,668.33	$240.67	$242.58	($38,837.27)	($42,149.38)				
						$41,084.49	$44,639.29	$207.55	$227.17	$448.42	$469.75
SECONDARY	367.122	$23,015.41	$27,113.15			$14,568.92	$15,865.08				
SEC SUBT W/O STORES LDG		$21,663.60	$25,520.66	$109.49	$129.87	$14,568.92	$15,865.08	$73.63	$80.74	$183.12	$210.61
TRANSFORMER	583.280	$0.00	$0.00			$1,358.30	$1,474.13				
TRANSFORMER	366.801	$2,519.74	$2,576.01			$1,099.83	$1,193.62				
TRANSFORMER	PLANT (MAT) 365	$38,963.81	$ 38,906.08								
TRANSFORMER SUBTOTAL		$41,335.55	$41,330.79	$208.92	$210.33	$2,458.13	$2,667.75	$12.42	$13.58	$221.34	$223.91
PRI/SEC TRENCH						$38,837.27	$42,149.38	$196.29	$214.50	$196.29	$214.50
SVC TRENCH						$34,461.24	$37,400.15	$174.17	$190.33	$174.17	$190.33
SUB-TOTAL		$139,388.39	$143,477.00	$704.49	$730.14	$181,911.43	$193,952.20	$919.40	$987.03	$1,623.89	$1,717.17
MATERIAL SUBTOTAL MINUS METER MATERIAL				$680.31	$706.08						
STORES LDG. %				5.82%	5.76%						
METER STORES LDG %				5.82%	5.76%						
TOTAL STORES LDG				$41.00	$40.67					$41.00	$40.67
SUBTOTAL				$745.49	$770.81			$919.40	$987.03	$1,664.89	$1,757.84
EO				$124.62	$147.09			$153.69	$188.35	$278.31	$335.44
TOTAL (Does not include Operational and Storm Cost adjustments.)				$870.11	$917.90			$1,073.09	$1,175.38	$1,943.20	$2,093.28

OPERATIONAL COSTS DIFFERENTIAL - LOW DENSITY

	30-Year NPV ($ per pole-line mile)			Cost
Low Density	O&M	Capital	Total	per Lot
Differential (Non-Storm)	$6,971	$13,821	$20,792	$241
Avoided Storm Restoration				
Tier 1 - GAF Equivalent	($30,486)		($30,486)	($354)
Tier 2 - Mid-Band (40%)	($12,195)		($12,195)	($142)
Tier 3 - Baseline (20%)	($6,097)		($6,097)	($71)

Low Density	Cost Differential
Pre-Operational Cost	$563.23
Post-Operational Cost	
Tier 1 - GAF Equivalent	$450.23
Tier 2 - Mid-Band (40%)	$662.23
Tier 3 - Baseline (20%)	$733.23

HIGH DENSITY

COMPANY: FPL

DATE: 03/15/08

OVERHEAD VS. UNDERGROUND SUMMARY SHEET

High Density 176 Lot Subdivision
Company Owned Service Laterals
Cost per Service Lateral (1)

ITEM	OVERHEAD	UNDERGROUND	DIFFERENTIAL
LABOR	$634.16	$756.47	$122.31
MATERIAL	$555.57	$573.45	$17.88
TOTAL	$1,189.73	$1,329.92	$140.19

(1) Does not include Operational and Storm Cost adjustments.

EXHIBIT V

COMPANY: FPL

DATE: 03/15/08

COST PER SERVICE LATERAL OVERHEAD MATERIAL AND LABOR

High Density 176 Lot Subdivision
Company Owned Service Laterals

ITEM	MATERIAL(1)	LABOR(4)	TOTAL
Service(2)	$83.00	$117.79	$200.79
Primary	$11.30	$51.20	$62.50
Secondary	$96.07	$123.34	$219.41
Initial Tree Trim	-------	-------	-------
Poles	$129.62	$215.72	$345.34
Transformers	$121.14	$24.49	$145.63
Sub-Total	$441.13	$532.54	$973.67
Stores Handling(3)	$25.41	-------	$25.41
SubTotal	$466.54	$532.54	$999.08
Engineering(5)	$89.03	$101.62	$190.65
TOTAL(6)	$555.57	$634.16	$1,189.73

1 - Includes Sales Tax.

2 - Includes Meters.

3 - 5.76 % of All Material.

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

5 - 19.082 % of All Material and Labor.

6 - Does not include Operational and Storm Cost adjustments.

EXHIBIT VI

COMPANY: FPL

DATE: 03/15/08

COST PER SERVICE LATERAL UNDERGROUND MATERIAL AND LABOR

High Density 176 Lot Subdivision
Company Owned Service Laterals

ITEM	MATERIAL(1)	LABOR(4)	TOTAL
Service(2)	$155.69	$207.30	$362.99
Primary	$124.78	$135.21	$259.99
Secondary	$46.48	$49.40	$95.88
Transformers	$128.38	$8.10	$136.48
Prim. & Sec. Trenching	----------	$129.50	$129.50
Service Trenching	----------	$105.74	$105.74
Sub-Total	$455.33	$635.25	$1,090.58
Stores Handling(3)	$26.23	----------	$26.23
SubTotal	$481.56	$635.25	$1,116.81
Engineering(5)	$91.89	$121.22	$213.11
TOTAL(6)	$573.45	$756.47	$1,329.92

1 - Includes Sales Tax.

2 - Includes Meters.

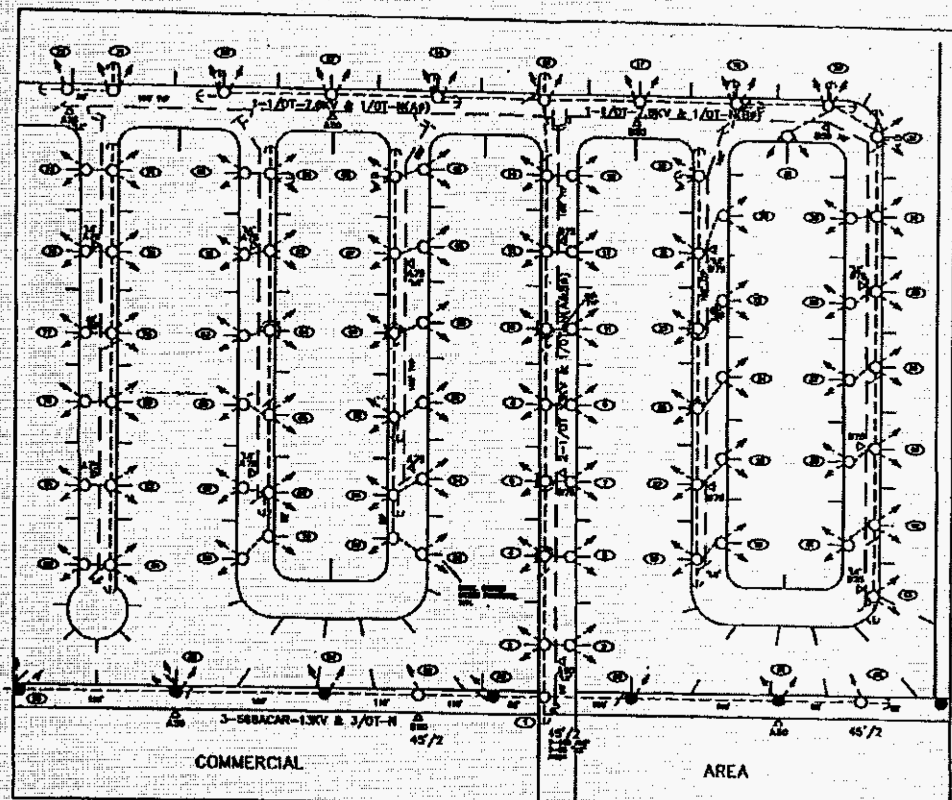
3 - 5.76 % of All Material.

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

5 - 19.082 % of All Material and Labor.

6 - Does not include Operational and Storm Cost adjustments.

EXHIBIT VII



NOTES

1. ALL SERVICES ARE #1/0 TPX 45' LONG
2. ALL GUYS ARE 5/16", 6" SCR, 20' LD
3. ALL LINE POLES ARE 40'/3 UNLESS OTHERWISE NOTED.
4. ALL SVC POLE ARE 35'/4'
5. ALL SEC COND IS 3/0 TPX
6. FRAME LOC. 1 PER E-27.0.0, FIG. 2.
7. FRAME LOCS 4, 8, 10, & 14 SIMILAR TO E-8.0.0 (2ø)
8. FRAME LOCS 2 & 12 SIMILAR TO I-41.0.1, FIG 2
9. FRAME LOC 6 SIMILAR TO I-41.0.1, FIG 1
10. FRAME LOC 16 WITH 2-#'S D.E. VERT
11. FRAME TYP TANG TX POLES (1ø) PER I-41.0.0
12. FRAME TYP D.E. TX POLES (1ø) PER I-42.0.1, FIG 2A
13. FRAME LOCS 86 & 91 SIMILAR TO I-41.0.1 FIG 2
14. FRAME LOC 88 SIMILAR TO I-41.0.1, FIG 1
15. NEW FACILITIES HAVE BEEN DESIGNED TO 145 MPH EXTREME WINDLOADING CRITERIA

LATERAL LOADING

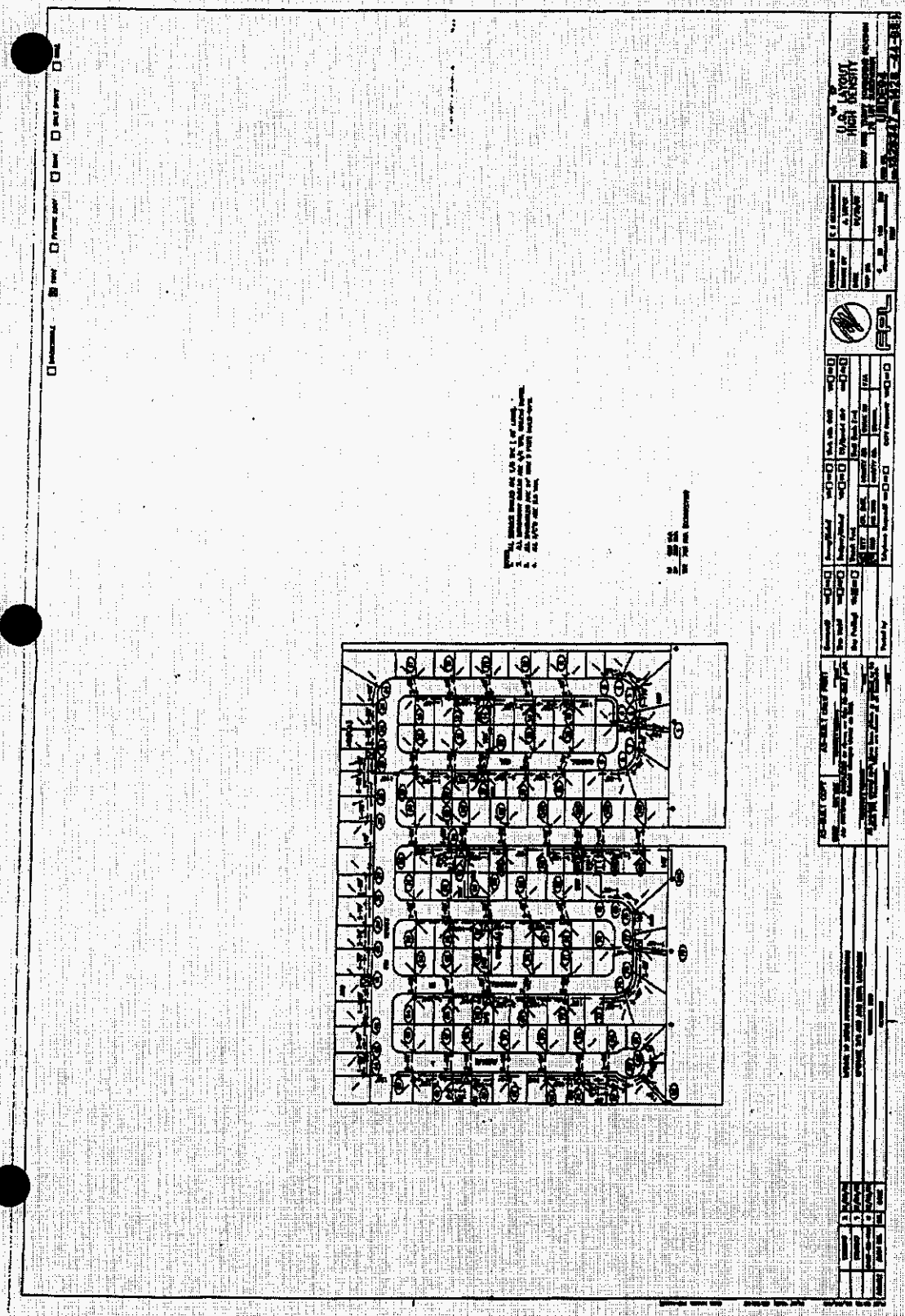
Aø = 575 KVA
Bø = 575 KVA

TOTAL = 1150 KVA (CONNECTED)

FPL

HIGH DENSITY
176 LOTS – OVERHEAD

Docket Nos. 070231-EI & 080244-EI
URD and UCD Tariff Filings (3 Filings)
Exhibit TRK-1 Page 51 of 196



WR Number:
2816889

2008 OH HIGH DENSITY LAYOUT

	2007	2008
NUMBER OF LOTS =	176	176
MECA STORES LDG % =	6.24%	6.24%
ACTUAL STORES LDG % =	5.82%	5.76%
ACTUAL EO =	16.716%	19.082%
ADJUSTED CO =	6.138%	6.868%

CLASSIFICATION	ACCOUNT	MATERIAL W/O CO 2007	MATERIAL W/O CO 2008	MATERIAL COST/LOT WITH CO 2007	MATERIAL COST/LOT WITH CO 2008	LABOR W/O CO 2007	LABOR W/O CO 2008	LABOR COST/LOT WITH CO 2007	LABOR COST/LOT WITH CO 2008	TOTAL LABOR & MATERIAL 2007	TOTAL LABOR & MATERIAL 2008
SERVICE	369.101	$0.00	$0.00			$0.00	$0.00				
SERVICE	369.100	$10,256.46	$10,024.00			$14,262.96	$15,554.94				
MTR.INST.(LAB)	586.380					$3,530.56	$3,843.30				
MTR.COST(MAT)		$4,255.68	$4,234.56	$24.18	$24.06						
SERVICE SUBT	W/O STORES LDG	$13,909.73	$13,669.80	$83.88	$83.00	$17,793.52	$19,398.24	$107.31	$117.79	$191.19	$200.79
PRIMARY	365.002	$1,957.98	$1,977.04			$7,537.62	$8,372.24				
PRIMARY	365.999	$0.00	$0.00			$0.00	$0.00				
PRIMARY	593.180	$0.00	$0.00			$55.74	$60.66				
PRIMARY SUBT	W/O STORES LDG	$1,842.98	$1,860.92	$11.11	$11.30	$7,593.36	$8,432.90	$45.79	$51.20	$56.90	$62.50
SECONDARY	365.040	$1,671.15	$1,687.45			$6,433.48	$7,145.83				
SECONDARY	365.091	$14,513.29	$15,121.78			$11,854.59	$13,166.75				
SECONDARY	365.095	$0.00	$0.00			$0.00	$0.00				
SECONDARY	365.096	$0.00	$0.00			$0.00	$0.00				
SECONDARY	365.999	$0.00	$0.00			$0.00	$0.00				
SECONDARY SUBT	W/O STORES LDG	$15,233.85	$15,821.94	$91.87	$96.07	$18,288.07	$20,312.57	$110.29	$123.34	$202.16	$219.41
TREE TRIM(L)											
POLES	364.130	$5,116.65	$0.00			$14,301.50	$0.00				
POLES	364.135	$12,650.36	$22,678.29			$18,241.23	$35,526.81				
POLES	364.140	$0.00	$0.00			$0.00	$0.00				
POLES	364.999	$0.00	$0.00			$0.00	$0.00				
POLE SUBT W/O	STORES LDG	$16,723.47	$21,346.28	$100.85	$129.62	$32,542.73	$35,526.81	$196.25	$215.72	$297.10	$345.34
TRANSFORMER	583.280	$0.00	$0.00			$3,705.45	$4,033.68				
TRANSFORMER	583.180	$0.00	$0.00			$0.00	$0.00				
TRANSFORMER	PLANT (MAT) 368	$19,918.45	$ 19,950.60								
TRANSFORMER	SUBTOTAL	$19,918.45	$19,950.60	$120.12	$121.14	$3,705.45	$4,033.68	$22.35	$24.49	$142.47	$145.63
SUB-TOTAL		$67,628.48	$72,649.54	$407.83	$441.13	$79,923.13	$87,704.20	$481.99	$532.54	$889.62	$973.67
MATSUB-MTR.(M)				$383.65	$417.07						
STORES LDG. %				5.82%	5.76%						
METER STORES LDG %				5.82%	5.76%						
TOTAL STORES LDG				$23.74	$25.41					$23.74	$25.41
SUBTOTAL				$431.57	$466.54			$481.99	$532.54	$913.56	$999.08
E0				$72.14	$89.03			$80.57	$101.62	$152.71	$190.65
TOTAL (Does not include Operational and Storm Cost adjustments.)				$503.71	$555.57			$562.56	$634.16	$1,066.27	$1,189.73

WR Number
1328347

2008 UG HIGH DENSITY LAYOUT

	2007	2008
NUMBER OF LOTS =	176	176
MECA STORES LDG % =	6.24%	6.24%
ACTUAL STORES LDG % =	5.82%	5.76%
ACTUAL EO =	16.716%	19.082%
ADJUSTED CO =	6.138%	6.868%

CLASSIFICATION	ACCOUNT	MATERIAL W/O CO 2007	MATERIAL W/O CO 2008	MATERIAL COST/LOT WITH CO 2007	MATERIAL COST/LOT WITH CO 2008	LABOR W/O CO 2007	LABOR W/O CO 2008	LABOR COST/LOT WITH CO 2007	LABOR COST/LOT WITH CO 2008	TOTAL LABOR & MATERIAL 2007	TOTAL LABOR & MATERIAL 2008
SERVICE	369.699	$22,352.85	$22,588.83			$32,925.80	$47,707.27				
SERVICE	594.780	$152.28	$152.82			$3.24	$3.51				
SERVICE	369.600	$0.00	$0.00			$0.00	$0.00				
MTR.INST.(L)	586.380					$3,530.56	$3,843.30				
MTR.COST(M)		$4,255.68	$4,234.56	$24.18	$24.06						
SERVICE TRENCH						($16,045.44)	($17,413.83)				
SERVICE SUBT	W/O STORES LDG	$25,439.07	$25,640.48	$153.41	$155.69	$20,414.16	$34,140.25	$123.11	$207.30	$276.52	$362.99
PRIMARY	366.201	$11,791.72	$11,796.12			$30,868.83	$33,501.83				
PRIMARY	366.202	$0.00	$0.00			$0.00	$0.00				
PRIMARY	366.203	$0.00	$0.00			$0.00	$0.00				
PRIMARY	593.180	$53.28	$53.08			$0.04	$0.04				
PRIMARY	365.999	$408.32	$408.40			$565.40	$615.48				
PRIMARY	367.201	$9,501.20	$9,574.55			$8,433.10	$9,478.31				
PRIMARY	364.999	$0.00	$0.00			$0.00	$0.00				
PRI/SEC TRENCH						($19,651.72)	($21,327.65)				
PRIMARY SUBT	W/O STORES LDG	$20,474.88	$20,549.84	$123.48	$124.78	$20,215.65	$22,268.01	$121.91	$135.21	$245.39	$259.99
SECONDARY	367.122	$8,065.48	$8,131.97			$7,239.75	$8,136.42				
SECONDARY SUBT	W/O STORES LDG	$7,591.76	$7,654.34	$45.78	$46.48	$7,239.75	$8,136.42	$43.66	$49.40	$89.44	$95.88
TRANSFORMER	583.280	$0.00	$0.00			$679.08	$737.04				
TRANSFORMER	366.801	$1,259.88	$1,286.08			$549.96	$596.76				
TRANSFORMER	PLANT (MAT) 368	$19,973.68	$ 19,930.77								
TRANSFORMER	SUBTOTAL	$21,159.56	$21,143.19	$127.60	$128.38	$1,229.04	$1,333.80	$7.41	$8.10	$135.01	$136.48
PRI/SEC TRENCH						$19,651.72	$21,327.65	$118.51	$129.50	$118.51	$129.50
SVC TRENCH						$16,045.44	$17,413.83	$96.76	$105.74	$96.76	$105.74
SUB-TOTAL		$74,665.27	$74,987.85	$450.27	$455.33	$84,795.76	$104,619.96	$511.36	$635.25	$961.63	$1,090.58
MATSUB-MTR.(M)				$426.09	$431.27						
STORES LDG. %				5.82%	5.76%						
METER STORES LDG %				5.82%	5.76%						
TOTAL STORES LDG				$26.21	$26.23					$26.21	$26.23
SUBTOTAL				$476.48	$481.56			$511.36	$635.25	$987.84	$1,116.81
EO				$79.65	$91.89			$85.48	$121.22	$165.13	$213.11
TOTAL (Does not include Operational and Storm Cost adjustments.)				$556.13	$573.45			$596.84	$756.47	$1,152.97	$1,329.92

OPERATIONAL COSTS DIFFERENTIAL - HIGH DENSITY

	30-Year NPV ($ per pole-line mile)			Cost
Low Density	O&M	Capital	Total	per Lot
Differential (Non-Storm)	$7,130	$14,207	$21,337	$213
Avoided Storm Restoration				
Tier 1 - GAF Equivalent	($35,426)		($35,426)	($354)
Tier 2 - Mid-Band (40%)	($14,171)		($14,171)	($142)
Tier 3 - Baseline (20%)	($7,085)		($7,085)	($71)

Low Density	Cost Differential
Pre-Operational Cost	$140.19
Post-Operational Cost	
Tier 1 - GAF Equivalent	$0.00
Tier 2 - Mid-Band (40%)	$211.19
Tier 3 - Baseline (20%)	$282.19

METER PEDESTAL

COMPANY: FPL

DATE: 03/15/08

OVERHEAD VS. UNDERGROUND SUMMARY SHEET

High Density 176 Lot Subdivision
Customer Owned Service Laterals from Meter Centers
Cost per Dwelling Unit (1)

ITEM	OVERHEAD	UNDERGROUND	DIFFERENTIAL
LABOR	$453.31	$410.38	($42.93)
MATERIAL	$436.47	$435.55	($0.92)
TOTAL *	$889.78	$845.93	($43.85)

* The tariff differential has been reduced to $0 since the differential is negative.

(1) Does not include Operational and Storm Cost adjustments.

EXHIBIT VIII

COMPANY: FPL

DATE: 03/15/08

COST PER DWELLING UNIT OVERHEAD MATERIAL AND LABOR

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

ITEM	MATERIAL(1)	LABOR(4)	TOTAL
Service(2)	$51.99	$69.67	$121.66
Primary	$10.98	$48.13	$59.11
Secondary	$71.19	$95.88	$167.07
Initial Tree Trim	----------	----------	----------
Poles	$91.27	$142.50	$233.77
Transformers	$121.14	$24.49	$145.63
Sub-Total	$346.57	$380.67	$727.24
Stores Handling(3)	$19.96	----------	$19.96
SubTotal	$366.53	$380.67	$747.20
Engineering(5)	$69.94	$72.64	$142.58
TOTAL(6)	$436.47	$453.31	$889.78

1 - Includes Sales Tax.

2 - Includes Meters.

3 - 5.76 % of All Material.

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

5 - 19.082 % of All Material and Labor.

6 - Does not include Operational and Storm Cost adjustments.

EXHIBIT IX

COMPANY: FPL

DATE: 03/15/08

COST PER DWELLING UNIT UNDERGROUND MATERIAL AND LABOR

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

ITEM	MATERIAL(1)	LABOR(4)	TOTAL
Service(2)	$25.71	$23.34	$49.05
Primary	$121.13	$116.71	$237.84
Secondary	$89.44	$90.73	$180.17
Transformers	$109.56	$6.75	$116.31
Prim. & Sec. Trenching	----------	$107.09	$107.09
Service Trenching	----------	----------	----------
Sub-Total	$345.84	$344.62	$690.46
Stores Handling(3)	$19.92	----------	$19.92
SubTotal	$365.76	$344.62	$710.38
Engineering(5)	$69.79	$65.76	$135.55
TOTAL(6)	$435.55	$410.38	$845.93

1 - Includes Sales Tax.

2 - Includes Meters.

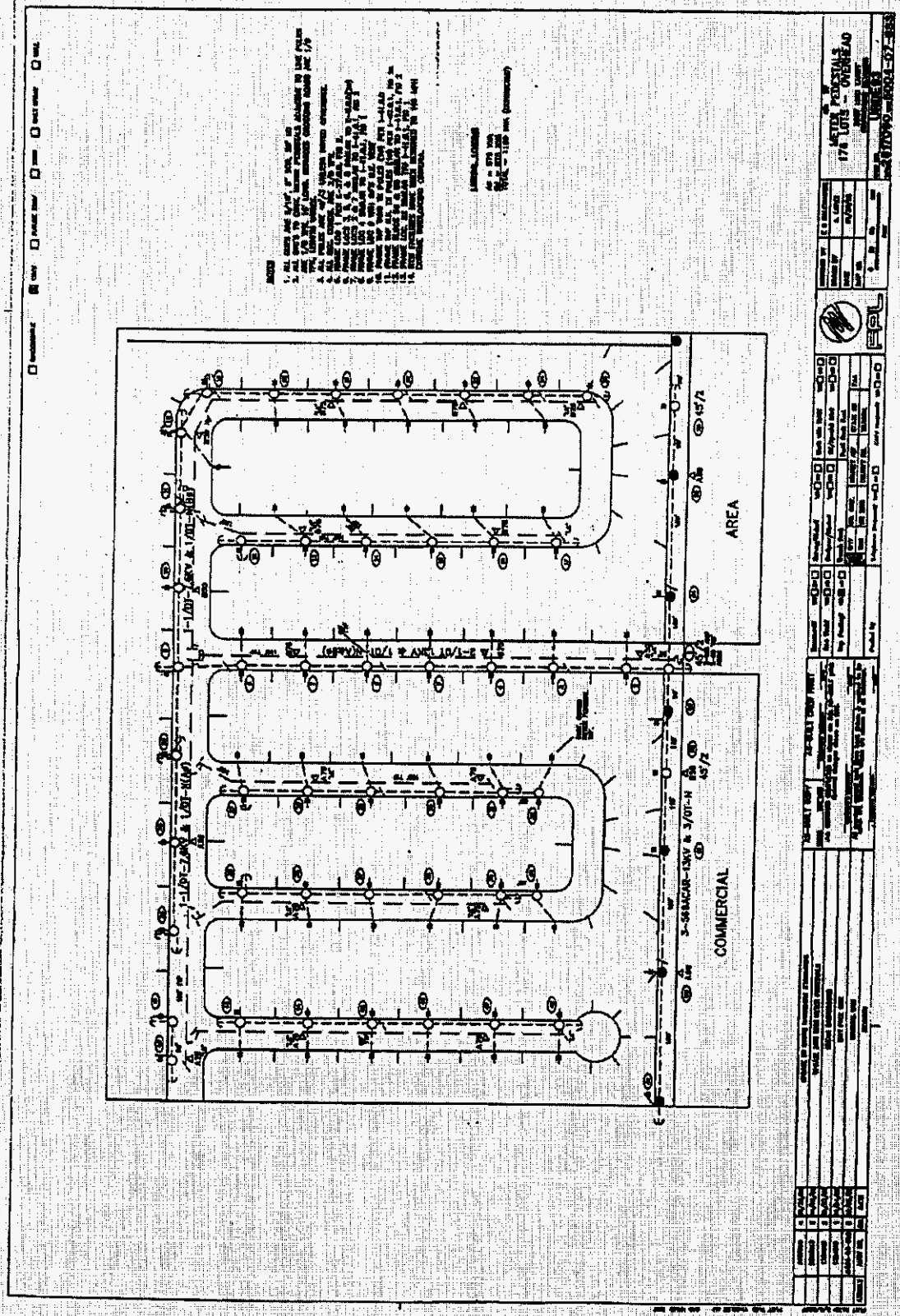
3 - 5.76 % of All Material.

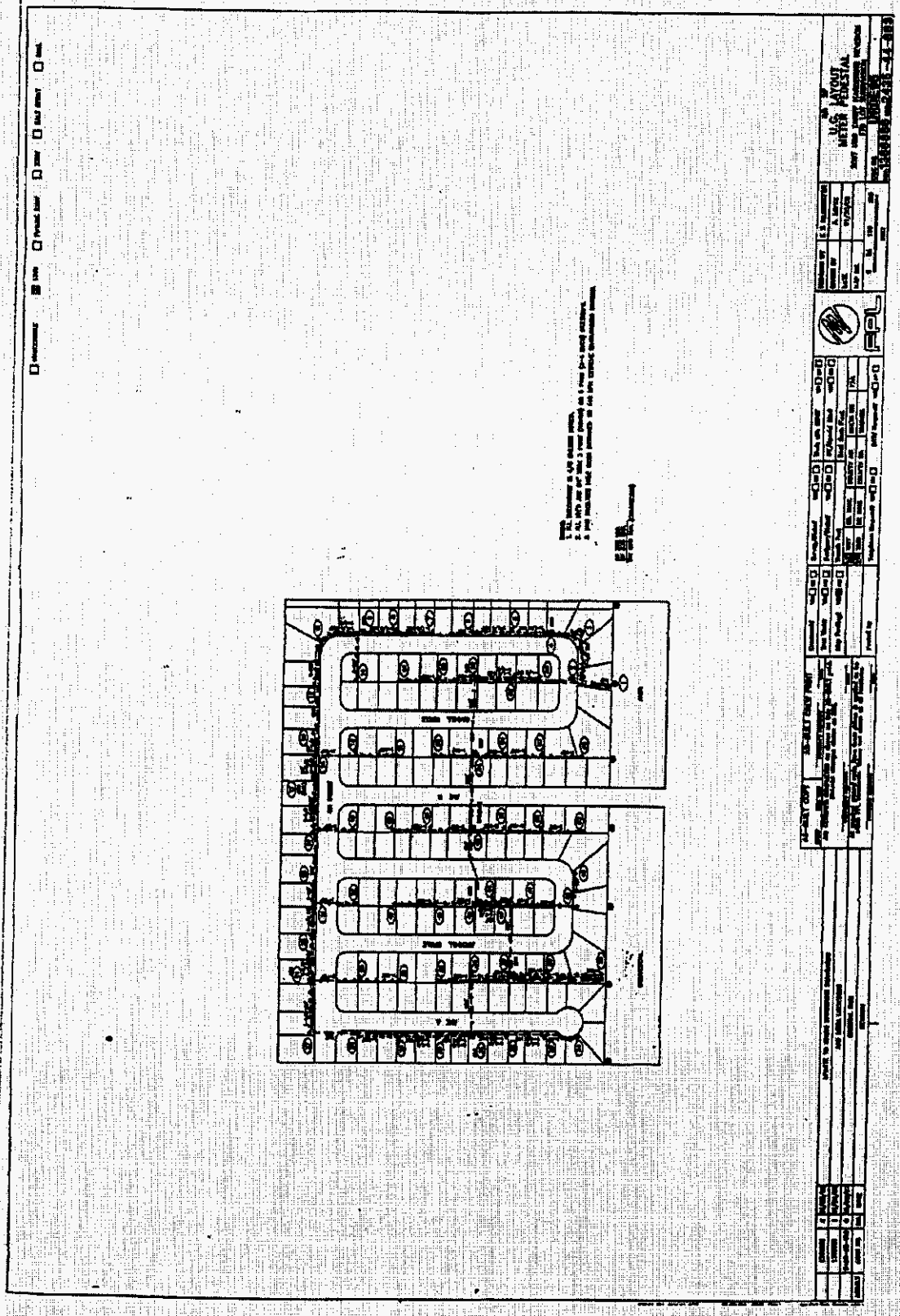
4 - Includes Payroll, Taxes, Insurance, P&W, & Transportation.

5 - 19.082 % of All Material and Labor.

6 - Does not include Operational and Storm Cost adjustments.

EXHIBIT X


AREA
COMMERCIAL



WR Number
2819070

2008 OH METER PEDESTAL LAYOUT

	2007	2008
NUMBER OF LOTS =	176	176
MECA STORES LDG % =	6.24%	6.24%
ACTUAL STORES LDG % =	5.82%	5.76%
ACTUAL EO =	16.716%	19.082%
ADJUSTED CO =	6.138%	6.868%

CLASSIFICATION	ACCOUNT	MATERIAL W/O CO 2007	MATERIAL W/O CO 2008	MATERIAL COST/LOT WITH CO 2007	MATERIAL COST/LOT WITH CO 2008	LABOR W/O CO 2007	LABOR W/O CO 2008	LABOR COST/LOT WITH CO 2007	LABOR COST/LOT WITH CO 2008	TOTAL LABOR & MATERIAL 2007	TOTAL LABOR & MATERIAL 2008
SERVICE	369.101	$0.00	$0.00			$0.00	$0.00				
SERVICE	369.100	$4,714.65	$4,597.45			$6,987.48	$7,630.08				
MTR.INST.(LAB)	586.380					$3,530.56	$3,843.30				
MTR.COST(MAT)		$4,255.68	$4,234.56	$24.18	$24.06						
SERVICE SUBT	W/O STORES LDG	$8,693.42	$8,561.98	$52.43	$51.99	$10,518.04	$11,473.38	$63.43	$69.67	$115.86	$121.66
PRIMARY	365.002	$2,070.17	$1,921.77			$7,301.53	$7,857.68				
PRIMARY	365.999	$0.00	$0.00			$0.00	$0.00				
PRIMARY	593.180	$0.00	$0.00			$63.76	$69.40				
PRIMARY SUBT	W/O STORES LDG	$1,948.57	$1,808.89	$11.75	$10.98	$7,365.29	$7,927.08	$44.42	$48.13	$56.17	$59.11
SECONDARY	365.040	$1,763.92	$1,637.49			$6,221.41	$6,695.30				
SECONDARY	365.091	$11,292.96	$10,817.63			$8,450.77	$9,094.46				
SECONDARY	365.095	$0.00	$0.00			$0.00	$0.00				
SECONDARY	365.999	$0.00	$0.00			$0.00	$0.00				
SECONDARY SUBT	W/O STORES LDG	$12,289.98	$11,723.57	$74.12	$71.19	$14,672.18	$15,789.76	$88.48	$95.88	$162.60	$167.07
TREE TRIM(L)											
POLES	364.130	$288.63	$0.00			$851.94	$0.00				
	364.135	$13,558.57	$15,969.45			$20,645.99	$23,468.75				
	364.140	$0.00	$0.00			$0.00	$0.00				
	364.999	$0.00	$0.00			$0.00	$0.00				
POLE SUBT W/O	STORES LDG	$13,033.89	$15,031.49	$78.60	$91.27	$21,497.93	$23,468.75	$129.64	$142.50	$208.24	$233.77
TRANSFORMER	583.280	$0.00	$0.00			$3,705.45	$4,033.68				
TRANSFORMER	583.180	$0.00	$0.00			$0.00	$0.00				
TRANSFORMER	PLANT (MAT) 368	$19,918.45	$ 19,950.60								
TRANSFORMER	SUBTOTAL	$19,918.45	$19,950.60	$120.12	$121.14	$3,705.45	$4,033.68	$22.35	$24.49	$142.47	$145.63
SUB-TOTAL		$55,884.31	$57,076.53	$337.02	$346.57	$57,758.89	$62,692.65	$348.32	$380.67	$685.34	$727.24
MATSUB-MTR.(M)				$312.84	$322.51						
STORES LDG. %				5.82%	5.76%						
METER STORES LDG %				5.82%	5.76%						
TOTAL STORES LDG				$19.61	$19.96					$19.61	$19.96
SUBTOTAL				$356.63	$368.53			$348.32	$380.67	$704.95	$747.20
E0				$59.61	$69.94			$58.23	$72.64	$117.84	$142.58
TOTAL (Does not include Operational and Storm Cost adjustments.)				$416.24	$436.47			$406.55	$453.31	$822.79	$889.78

WR Number
1368866

2008 UG METER PEDESTAL LAYOUT

	2007	2008
NUMBER OF LOTS =	176	176
MECA STORES LDG % =	6.24%	6.24%
ACTUAL STORES LDG% =	5.82%	5.76%
ACTUAL EO =	16.716%	19.082%
ADJUSTED CO =	6.138%	6.868%

CLASSIFICATION	ACCOUNT	MATERIAL W/O CO 2007	MATERIAL W/O CO 2008	MATERIAL COST/LOT WITH CO 2007	MATERIAL COST/LOT WITH CO 2008	LABOR W/O CO 2007	LABOR W/O CO 2008	LABOR COST/LOT WITH CO 2007	LABOR COST/LOT WITH CO 2008	TOTAL LABOR & MATERIAL 2007	TOTAL LABOR & MATERIAL 2008
SERVICE	369.603	$0.00	$0.00			$0.00	$0.00				
SERVICE	369.600	$0.00	$0.00			$0.00	$0.00				
MTR.INST.(LAB)	586.380					$3,530.56	$3,843.30				
MTR.COST(MAT)		$4,255.68	$4,234.56	$24.18	$24.06						
SERVICE TRENCH						$0.00	$0.00				
SERVICE SUBT	W/O STORES LDG	$4,255.68	$4,234.56	$25.68	$25.71	$3,530.56	$3,843.30	$21.29	$23.34	$46.85	$49.05
PRIMARY	366.201	$11,892.45	$11,905.23			$26,368.19	$26,618.51				
PRIMARY	366.202	$0.00	$0.00			$0.00	$0.00				
PRIMARY	366.203	$0.00	$0.00			$0.00	$0.00				
PRIMARY	366.204	$0.00	$0.00			$0.00	$0.00				
PRIMARY	366.205	$0.00	$0.00			$0.00	$0.00				
PRIMARY	365.999	$406.34	$408.40			$565.44	$615.48				
PRIMARY	367.201	$8,680.38	$8,752.30			$6,652.92	$7,544.43				
PRIMARY	594.680	$0.00	$0.00			$0.73	$0.75				
PRIMARY	593.180	$125.28	$128.42			$74.18	$80.76				
PRI/SEC TRENCH						($16,251.13)	($17,637.06)				
PRIMARY SUBT	W/O STORES LDG	$19,864.88	$19,949.50	$119.80	$121.13	$17,410.33	$19,220.88	$104.99	$116.71	$224.79	$237.84
SECONDARY	367.122	$15,502.56	$15,648.42			$13,177.66	$14,942.66				
SECONDARY SUBT	W/O STORES LDG	$14,592.01	$14,729.31	$88.00	$89.44	$13,177.66	$14,942.66	$79.47	$90.73	$167.47	$180.17
TRANSFORMER	583.280	$0.00	$0.00			$565.90	$614.20				
TRANSFORMER	366.801	$1,049.90	$1,073.40			$458.30	$497.30				
TRANSFORMER	PLANT (MAT) 368	$17,081.86	$ 17,033.62								
TRANSFORMER	SUBTOTAL	$18,070.09	$18,043.97	$108.97	$109.56	$1,024.20	$1,111.50	$6.18	$6.75	$115.15	$116.31
PRI/SEC TRENCH						$16,251.13	$17,637.06	$98.00	$107.09	$98.00	$107.09
SVC TRENCH						$0.00	$0.00	$0.00	$0.00		
SUB-TOTAL		$56,782.66	$56,957.34	$342.43	$345.84	$51,393.88	$56,755.40	$309.93	$344.62	$652.36	$690.46
MATSUB-MTR.(M)				$318.25	$321.78						
STORES LDG. %				5.82%	5.76%						
METER STORES LDG %				5.82%	5.76%						
TOTAL STORES LDG				$18.93	$19.92					$18.93	$19.92
SUBTOTAL				$362.36	$365.76			$309.93	$344.62	$672.29	$710.38
EO				$60.57	$69.79			$51.81	$65.76	$112.38	$135.55
TOTAL (Does not include Operational and Storm Cost adjustments.)				$422.93	$435.55			$361.74	$410.38	$784.67	$845.93

OPERATIONAL COSTS DIFFERENTIAL - METER PEDESTAL

	30-Year NPV ($ per pole-line mile)			Cost
Low Density	O&M	Capital	Total	per Lot
Differential (Non-Storm)	$7,130	$14,207	$21,337	$213
Avoided Storm Restoration				
Tier 1 - GAF Equivalent	($35,426)		($35,426)	($354)
Tier 2 - Mid-Band (40%)	($14,171)		($14,171)	($142)
Tier 3 - Baseline (20%)	($7,085)		($7,085)	($71)

Low Density		Cost Differential
Pre-Operational Cost	Note 1	$0.00
Post-Operational Cost		
Tier 1 - GAF Equivalent		$0.00
Tier 2 - Mid-Band (40%)		$27.15
Tier 3 - Baseline (20%)		$98.15

Note 1: The "Pre-Operational Cost" differential has been reduced to $0 since it is a negative amount (-$43.85). However, the negative amount has been applied to determine the "Post-Operational Cost" differentials.

FEEDER COST

COMPANY: FPL

DATE: 03/15/08

AVERAGE UNDERGROUND FEEDER COST *

Underground	Overhead	Difference
$/Ft..... $30.10	$/Ft..... $17.21	$/Ft..... $12.89

AVERAGE UNDERGROUND LATERAL COST *

1 Phase Underground	1 Phase Overhead	Difference
$/Ft..... $7.30	$/Ft..... $5.97	$/Ft..... $1.33

2 Phase Underground	2 Phase Overhead	Difference
$/Ft..... $10.88	$/Ft..... $7.76	$/Ft..... $3.12

3 Phase Underground	3 Phase Overhead	Difference
$/Ft..... $14.46	$/Ft..... $9.56	$/Ft..... $4.91

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

* Does not include Operational and Storm Cost adjustments.

EXHIBIT XII

2008 URD TARIFF

FEEDER/LATERAL COST[1]

Feeder Length (Ft) =		25,428
UG Feeder Cost =		$828,354.68
26 UG Lateral Risers not required if UG Feeder is used		
Cost of each Lateral Riser =	$2,421.18	
26 Lateral Risers X $2,421.18 =		($62,950.68)
Net UG Feeder Cost =		$765,404.00
UG Feeder per foot cost =		$30.10
OH Feeder Cost =		$437,523.54
OH Feeder per foot cost =		$17.21
Feeder Differential Cost =		$12.89
Padmounted Switch cabinet weighted cost (Each)[2, 3] =		$21,315.92

NOTES:
(1) These per foot costs include cable-in-conduit and cable pull boxes.
(2) Differential cost based on padmounted switch vs. overhead switch average installed cost weighted by quantity of each switch installed. This cost is identical to the padmounted switch cost in the UCD Tariff.
(3) Does not include Operational and Storm Cost adjustments.

2008 URD TARIFF

LATERAL COST[3, 4]

Lateral Length = 1000 Feet

1 Phase UG Lateral Cost =	$7,296.83
1 Phase UG Lateral Cost Per Foot =	$7.30
1 Phase Overhead Lateral Cost =	$5,974.36
1 Phase Overhead Lateral Cost Per Foot =	$5.97
1 Phase Lateral Differential Cost =	$1.33
2 Phase UG Lateral Cost =	$10,882.76
2 Phase UG Lateral Cost Per foot =	$10.88
2 Phase OH Lateral Cost =	$7,761.42
2 Phase OH Lateral Cost Per foot =	$7.76
2 Phase Lateral Differential Cost =	$3.12
3 Phase UG Lateral Cost =	$14,463.73
3 Phase UG Lateral Cost Per foot =	$14.46
3 Phase OH Lateral Cost =	$9,557.34
3 Phase OH Lateral Cost Per foot =	$9.56
3 Phase Lateral Differential Cost =	$4.91

NOTE: (3) Does not include Operational and Storm Cost adjustments.
(4) These costs include cable-in-conduit only (no pull boxes).

CONDUIT CREDITS

2008 URD TARIFF

URD BASIS ADDENDUM TO APPENDIX NO. 3

10.3.3 Conduit Installation Credits

1. Low Density

Pri/Sec = ...	178.23	MH	X	$97.48	/MH	=.....	$17,373.86
							210 Lots
							$ 82.73 /Lot
Svc =.....	102.9	MH	X	$97.48	/MH	=.....	$10,030.69
							210 Lots
							$ 47.77 /Lot

2. High Density

Pri/Sec = ...	91.12	MH	X	$97.48	/MH	=.....	$8,882.38
							176 Lots
							$ 50.47 /Lot
Svc =.....	61.6	MH	X	$97.48	/MH	=.....	$6,004.77
							176 Lots
							$ 34.12 /Lot

3. Meter Pedestals

When a contribution is charged:

Pri/Sec = ...	72.05	MH	X	$97.48	/MH	=.....	$7,023.43
							176 Lots
							$ 39.91 /Lot

BACK-UP CALCULATIONS FOR CHANGES TO COSTS IN SEC. 10.2.11 OF TWENTY-FIRST REVISED SHEET NO. 6.095

10.5.4 **Replace Existing Service**

2" PVC	0.005 MH X	$97.48 /MH X.	63 Ft.=.....	$30.71 /Lot		

10.4.3 **UG Service from OH Lines**

2" PVC	0.005 MH X	$97.48 /MH =.....	$0.49 /Ft.	
LARGER THAN 2" PVC	0.007 MH X	$97.48 /MH =.....	$0.68 /Ft.	

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

2" PVC	0.005 MH X	$97.48 /MH =.....	$0.49 /Ft.	
LARGER THAN 2" PVC	0.007 MH X	$97.48 /MH =.....	$0.68 /Ft.	

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

CABLE MATERIAL	$0.95 /Ft. X	1.0576 Stores Loading = ...	$1.01 /Ft.		
	$1.01 /Ft. X	1.19082 EO = ...	$1.20 /Ft.		
CABLE PULL	$97.48 /MH X	0.003 MH =.....	$ 0.29 /Ft.		
	$ 0.29 /Ft. X	1.19082 EO = ...	$0.35 /Ft.		
CONDUIT MATERIAL	$0.43 /Ft. X	1.0576 Stores Loading = ...	$0.45 /Ft.		
	$0.45 /Ft. X	1.19082 EO = ...	$0.54 /Ft.		
CONDUIT LABOR	$97.48 /MH X	0.005 MH =.....	$0.49 /Ft.		
	$0.49 /Ft. X	1.19082 EO = ...	$0.58 /Ft.		
TRENCH	$97.48 /MH X	0.029 MH =.....	$2.83 /Ft.		
	$2.83 /Ft. X	1.19082 EO = ...	$3.37 /Ft.		
		TOTAL.....	$6.04 /Ft.		

When Customer Provides Trench and Conduit Installation

$1.20 +	$0.35 +	$0.54 =.....	$2.09 /Ft.	
Cable Material +	Pull Labor +	Conduit Material		

TRENCH CREDITS

2008 URD TARIFF

TRENCH CREDITS

10.3.3

1. Low Density

Pri/Sec = ...	432.39 MH	X $97.48 /MH	=.....	$42,149.38	
				210	Lots
				$200.71	/Lot
Svc =.....	0.029 MH	X $97.48 /MH	X 63 Ft. =.....	$178.10	/Lot

2. High Density

Pri/Sec = ...	218.79 MH	X $97.48 /MH	=.....	$21,327.65	
				176	Lots
				$121.18	/Lot
Svc =.....	0.029 MH	X $97.48 /MH	X 35 Ft. =.....	$98.94	/Lot

3. Meter Pedestals

When a contribution is charged:

Pri/Sec = ...	180.93 MH	X $97.48 /MH	=.....	$17,637.06	
				176	Lots
				$100.21	/Lot

Feeder/Lateral Trench Credit =.....	$97.48	/MH X	0.029	MH =	$2.83	/Ft.
Feeder Splice Box Installation Credit =.....	$97.48	/MH X	7.36	MH =	$717.45	/Box
Primary Splice Box Installation Credit =.....	$97.48	/MH X	1.94	MH =	$189.11	/Box
Secondary Handhole Installation Credit						
For 17" Handhole = ...	$97.48	/MH X	0.18	MH =	$17.55	/HH
For 24" or 30" Handhole = ...	$97.48	/MH X	0.51	MH =	$49.71	/HH
Concrete Pad for Pad Mounted Transformer or Capacitor Bank Credit =.....	$97.48	/MH X	0.3	MH =	$29.24	/Pad
Flexible HDPE Conduit Installation Credit = ...	$97.48	/MH X	0.001	MH =	$0.10	/Ft.
Concrete Pad and Cable Chamber for Feeder Switch Pad =.....	$97.48	/MH X	4.71	MH =	$459.13	/Pad

Trench Credit for New UG Service Laterals

10.4.3		$97.48	/MH X	0.029	MH =	$2.83	/Ft.

Trench Credit for Replacement of OH Service with UG Service

10.5.4.	0.029	MH X	$97.48	/MH X	63	Ft. =	$178.10	/Svc

Shown on Page 3 of Basis

RISER TO HANDHOLE COST
AND SERVICE LATERAL DIFFERENTIAL

2008 URD TARIFF

RISER TO HANDHOLE COST

Overhead

Material	Labor	Total
$96.28	$129.81	$226.09

Underground

Material	Labor	
$349.65	$497.59	$847.24

DIFFERENTIAL = ... $621.15

SERVICE LATERAL DIFFERENTIAL - LOW DENSITY

	Underground	Overhead
Material	$147.87	$98.58
Labor	$350.53	$131.45
Stores loading	$8.52	$5.68
EO	$96.73	$44.98
Total	$603.65	$280.69

UNDERGROUND	$603.65
OVERHEAD	($280.69)
DIFFERENTIAL =	$322.96

2008 URD TARIFF

SERVICE LATERAL DIFFERENTIAL - HIGH DENSITY

	Underground	Overhead
Material	$119.70	$82.48
Labor	$281.06	$118.62
Stores loading	$6.89	$4.75
EO	$77.79	$39.28
Total	$485.44	$245.13

UNDERGROUND	$485.44
OVERHEAD	($245.13)
DIFFERENTIAL =	$240.31

COST CHANGES

2008 URD LOW DENSITY TARIFF CHANGES

$563.23	-	$562.80	=	$0.43

LABOR		2007	2008	%INC	$ Impact on Differential
1. Labor Rate	OH	$100.25	$109.13	8.86%	($54.45)
(Per MH)	UG	$89.82	$97.48	8.53%	$73.93
2. Manhours	OH	1287.72	1284.08	-0.28%	$1.89
	UG	2006.63	1953.36	-2.65%	($16.71)
3. EO/CO Rate		23.88%	27.26%	14.15%	$8.44
Base		$249.75	$256.25	2.60%	$1.55
		Labor Impact on Differential.....			$14.65

MATERIAL		M&S Number					
1. 1/0 Tpx Svc	OH	100-15400-6		$0.78	$0.80	1.61%	($1.06)
Quantity	OH			17,645	13,337	-24.42%	$16.32
Cable Cost	UG	100-25000-5		$0.94	$0.95	1.40%	$1.63
Quantity	UG			26,084	16,965	-34.96%	($41.32)
2. Sec. Cable 3/0	OH	100-15600-9		$1.10	$1.13	1.92%	($0.03)
Quantity	OH			340	4,648	1267.55%	($23.10)
Cost 4/0	UG	100-25300-4		$1.38	$1.40	1.11%	$0.48
Quantity 4/0	UG			6,577	15,265	132.11%	$57.91
3. Pri./Neut. 1/0	OH	100-58900-2		$0.20	$0.19	-1.23%	$0.29
Quantity	OH			25,697	25,460	-0.92%	$0.22
Pri./Neut. 3/0	OH	100-59000-1		$0.27	$0.26	-2.81%	$0.03
Quantity	OH			926	155	-83.32%	$0.97
Cable/Cond. 1/0	UG	100-29000-7		$1.40	$1.41	1.05%	$1.11
Quantity 1/0	UG			15,825	15,825	0.00%	$0.00
4. Transformer	OH		$	498.64	$ 497.92	-0.14%	$0.21
Quantity	OH			61	61	0.00%	$0.00
Cost	UG		$	1,621.30	$ 1,621.09	-0.01%	($0.02)
Quantity	UG			24	24	0.00%	$0.00
5. Poles Cost - Weighted Avg			$	142.96	$ 195.76	36.93%	($29.67)
Quantity				118	122	3.39%	($3.73)
6. Anchors Cost			$	22.76	$ 21.97	-3.48%	$0.28
Quantity				73	76	4.11%	($0.31)
7. 2" PVC Cost		164-33100-6		$0.43	$0.43	0.00%	$0.00
Quantity				45,827	45,827	0.00%	$0.00
8. 24" HH Cost		162-12000-8		$85.61	$85.81	0.23%	$0.02
Quantity				24	24	0.00%	$0.00
9. Electronic Markers - full range		590-61601-5		$9.59	$9.59	0.03%	$0.00
Quantity				79	79	0.00%	$0.00
10. Small Multitap Cost		163-06600-7		$10.55	$10.55	-0.02%	($0.00)
Quantity				69	69	0.00%	$0.00
11. Schedule 80 90 bend Cost		164-23890-0		$6.61	$6.62	0.16%	$0.01
Quantity				105	105	0.00%	$0.00
12. Schedule 80 45 bend Cost		164-23845-0		$6.39	$6.39	-0.02%	($0.00)
Quantity				105	105	0.00%	$0.00
13. Pri.Splice box	UG	162-12100-4		$358.34	$360.39	0.57%	$0.05
Quantity	UG			5	5	0.00%	$0.00
14. 100 AMP Fuse Switch		330-52000-7		$41.21	$41.73	1.26%	($0.16)
Quantity	OH			66	66	0.00%	$0.00

2008 URD LOW DENSITY TARIFF CHANGES

15. OH SVC Tap Box	102-63600-8	$6.94	$6.94	0.03%	($0.00)
Quantity OH		78	78	0.00%	$0.00
16. Bolted deadend	102-40510-3	$6.37	$6.37	-0.02%	$0.00
Quantity OH		58	41	-29.31%	$0.52
17. Service Strap	142-35600-6	$5.59	$5.60	0.10%	($0.01)
Quantity OH		210	210	0.00%	$0.00
18. Extended fork	141-70700-0	$9.10	$9.03	-0.77%	$0.02
Quantity OH		49	47	-4.08%	$0.09
19. Guy bonding clamp	120-44700-9	$4.83	$4.86	0.61%	($0.02)
Quantity OH		125	128	2.40%	($0.07)
20. Tie wire	112-30800-3	$0.31	$0.30	-0.98%	$0.05
Quantity OH		3,281	3,328	1.43%	($0.07)
21. Angle clamp	102-46800-8	$12.70	$12.66	-0.27%	$0.00
Quantity OH		26	26	0.00%	$0.00
22. Misc. Materials					($17.25)
Stores Loading Rate		6.09%	5.76%	-5.42%	($0.39)
Base		$117.61	$189.59	61.20%	$4.15
EO/CO Rate		26.97%	27.26%	1.06%	$0.32
Base		$110.12	$177.41	61.11%	$18.34
Material Impact on Differential.....					**($14.22)**
Total Differential Change.....					**$0.43**

Note: Does not include Operational and Storm Cost adjustments.

Summary of Changes:
The 2008 residential underground pre-operational low density cost differential is $0.43 or 0.08% lower than the 2007 differential. This small decrease was the result of several offsetting factors. The effects of including FPL's new hardening standards decreased the previously approved differential. For instance, the cost of additional and stronger poles decreased the previously approved differential by approximately 8%. However, changes in labor and other material caused increases for approximately the same amount, therefore, negating the hardening impacts These increases were primarily attributable to labor and commodity price increases as well as a change in design required in order to maintain compliance with voltage drop and flicker requirements.

2008 URD HIGH DENSITY TARIFF CHANGES

$140.19	-	$86.70	=	$53.49

LABOR		2007	2008	%INC	$ Impact on Differential
1. Labor Rate	OH	$100.25	$109.13	8.86%	($40.22)
(Per MH)	UG	$89.82	$97.48	8.53%	$41.21
2. Manhours	OH	797.14	803.56	0.81%	($3.98)
	UG	929.79	1044.84	12.37%	$71.35
3. EO/CO Rate		23.88%	27.26%	14.15%	$0.93
Base		$27.48	$96.11	249.71%	$16.39
Labor Impact on Differential.....					$85.68

MATERIAL		M&S Number				$ Impact on Differential
1. 1/0 Tpx Svc	OH	100-15400-6	$0.78	$0.80	1.61%	($0.61)
Quantity	OH		8,466	8,514	0.57%	($0.22)
Cable Cost	UG	100-25000-5	$0.94	$0.95	1.40%	$1.25
Quantity	UG		16,766	16,766	0.00%	$0.00
2. Sec. Cable 3/0	OH	100-15600-9	$1.10	$1.13	1.92%	($0.86)
Quantity	OH		7,124	7,181	0.81%	($0.37)
Cost 4/0	UG	100-25300-4	$1.38	$1.40	1.11%	$0.36
Quantity 4/0	UG		4,191	4,191	0.00%	$0.00
3. Prl./Neut. 1/0	OH	100-58900-2	$0.20	$0.19	-1.23%	$0.14
Quantity	OH		9,985	9,995	0.10%	($0.01)
Cable/Cond. 1/0	UG	100-29000-7	$1.40	$1.41	1.05%	$0.41
Cost/Quant. 1/0	UG		4,882	4,882	0.00%	$0.00
4. Transformer	OH		$ 950.87	$ 950.03	-0.09%	$0.10
Quantity	OH		21	21	0.00%	$0.00
Cost	UG		$ 1,661.99	$ 1,660.90	-0.07%	($0.07)
Quantity	UG		12	12	0.00%	$0.00
5. 2" PVC Cost		164-33100-6	$0.43	$0.43	0.00%	$0.00
Quantity			22,330	22,330	0.00%	$0.00
6. Poles Cost - Weighted Avg			$ 138.78	$ 193.14	39.17%	($26.56)
Quantity			86	86	0.00%	$0.00
7. Anchors Cost			$ 17.91	$ 17.77	-0.75%	$0.02
Quantity			29	29	0.00%	$0.00
8. 24" HH Cost		162-12000-8	$85.61	$85.81	0.23%	$0.03
Quantity			27	27	0.00%	$0.00
9. Large Multitap Cost		163-06640-6	$15.93	$15.92	-0.09%	($0.01)
Quantity			81	81	0.00%	$0.00
10. Schedule 40 90 bend cost		164-23901-1	$6.99	$7.00	0.05%	$0.00
Quantity			40	40	0.00%	$0.00
11. Schedule 80 90 bend Cost		164-23890-0	$6.61	$6.62	0.16%	$0.01
Quantity			88	88	0.00%	$0.00
12. Schedule 80 45 bend Cost		164-23845-0	$6.39	$6.39	-0.02%	($0.00)
Quantity			88	88	0.00%	$0.00
13. 100 AMP Fuse Switch		330-52000-7	$41.21	$41.73	1.26%	($0.07)
Quantity	OH		23	23	0.00%	$0.00
14. OH SVC Tap Box		102-63600-8	$6.94	$6.94	0.03%	($0.00)
Quantity	OH		180	185	3.06%	($0.22)
15. Bolted deadend		102-40510-3	$6.37	$6.37	-0.02%	$0.00
Quantity	OH		61	133	118.03%	($2.61)
16. Extended fork		141-70700-0	$9.10	$9.03	-0.77%	$0.01
Quantity	OH		20	16	-20.00%	$0.21

2008 URD HIGH DENSITY TARIFF CHANGES

17. Service Strap	142-35600-6	$5.59	$5.60	0.10%	($0.01)
Quantity OH		176	176	0.00%	$0.00
18. Electronic Markers - sphere	590-61600-7	$5.24	$5.20	-0.78%	($0.03)
Quantity		109	109	0.00%	$0.00
19. Misc. Materials					$7.47
Stores Loading Rate		6.09%	5.76%	-5.42%	($0.26)
Base		$79.21	$47.50	-40.03%	($1.83)
EO/CO Rate		26.97%	27.26%	1.08%	$0.23
Base		$78.68	$46.78	-40.54%	($8.70)
Material Impact on Differential.....					($32.19)
Total Differential Change.....					$53.49

Note: Does not include Operational and Storm Cost adjustments.

Summary of Changes:
The 2008 residential underground pre-operational high density cost differential is $53.49 or 61.7% higher than the 2007 differential. The effects of including FPL new hardening standards decreased the previously approved differential. For instance, the cost of additional and stronger poles decreased the differential approximately $37. Changes in labor and other materials, primarily due to higher labor and commodity prices, increased the differential approximately $20. However, the most significant change in the differential resulted in correcting an error made in FPL's 2007 filing, which resulted in an artificial decrease in FPL's calculation of the total high density differential (from $236 to $87). Correcting this error in the 2008 filing resulted in an approximate $71 increase in the differential.

URD METER PEDESTAL TARIFF CHANGES

	($43.85)	-	($38.12)	=	($5.73)

LABOR		2007	2008	%INC	$ Impact on Differential
1. Labor Rate (Per MH)	OH	$100.25	$109.13	8.86%	($29.06)
	UG	$89.82	$97.48	8.53%	$25.01
2. Manhours	OH	576.06	574.40	-0.29%	$1.03
	UG	560.59	571.87	2.01%	$6.25
3. EO/CO Rate		23.88%	27.26%	14.15%	($1.21)
Base		($35.92)	($33.73)	-6.10%	$0.52
	Labor Impact on Differential.....				$2.53

MATERIAL	M&S Number				
1. 1/0 Tpx Svc OH	100-15400-6	$0.78	$0.80	1.61%	($0.26)
Quantity OH		3,670	3,709	1.08%	($0.18)
Cable Cost UG	100-25000-5	$0.94	$0.95	1.40%	$0.20
Quantity UG		2,641	2,641	0.00%	$0.00
2. Sec. Cable 3/0 OH	100-15600-9	$1.10	$1.13	1.92%	($0.63)
Quantity OH		5,232	5,037	-3.73%	$1.25
Cost 4/0 UG	100-25300-4	$1.38	$1.40	1.11%	$0.60
Quantity 4/0 UG		6,931	6,931	0.00%	$0.00
3. Prl./Neut. 1/0 OH	100-58900-2	$0.20	$0.19	-1.23%	$0.13
Quantity OH		9,882	9,817	-0.66%	$0.07
Cable/Cond. 1/0 UG	100-29000-7	$1.40	$1.41	1.05%	$0.40
Cost/Quant. 1/0 UG		4,833	4,833	0.00%	$0.00
4. Transformer OH		$ 950.87	$ 950.03	-0.09%	$0.10
Quantity OH		21	21	0.00%	$0.00
Cost UG		$ 1,705.38	$ 1,703.36	-0.12%	($0.11)
Quantity UG		10	10	0.00%	$0.00
5. 2" PVC Cost	164-33100-6	$0.43	$0.43	0.00%	$0.00
Quantity		12,956	12,956	0.00%	$0.00
6. 24" HH Cost	162-12000-8	$85.61	$85.81	0.23%	$0.06
Quantity		49	49	0.00%	$0.00
7. Small Multitap Cost	163-06600-7	$10.55	$10.55	-0.02%	($0.00)
Quantity		69	69	0.00%	$0.00
8. Large Multitap Cost	163-06640-6	$15.93	$15.92	-0.09%	($0.01)
Quantity		78	78	0.00%	$0.00
9. Poles Cost - Weighted Avg		$ 172.06	$ 210.46	22.32%	($10.91)
Quantity		50	50	0.00%	$0.00
10. Anchors Cost		$ 17.91	$ 17.77	-0.75%	$0.02
Quantity		28	28	0.00%	$0.00
11. Pri. DE Insul OH	131-18600-7	$11.46	$11.46	0.01%	($0.00)
Quantity OH		18	18	0.00%	$0.00
12. Small fork cost	141-70801-4	$5.52	$5.52	0.01%	($0.00)
Quantity		11	11	0.00%	$0.00
13. Service Strap	142-35600-6	$5.59	$5.60	0.10%	($0.00)
Quantity OH		91	91	0.00%	$0.00
14. Bolted deadend	102-40510-3	$6.37	$6.37	-0.02%	$0.00
Quantity OH		42	44	4.76%	($0.07)
15. Electronic Markers - full range	590-61601-5	$9.59	$9.59	0.03%	($0.00)
Quantity		26	26	0.00%	$0.00
16. Automatic Splices 1/0A	104-66210-3	$5.60	$5.60	-0.02%	($0.00)
Quantity OH		36	23	-36.11%	$0.41

URD METER PEDESTAL TARIFF CHANGES

17. PM TX Concrete Pad	162-24800-4	$92.18	$94.36	2.36%	$0.12
Quantity UG		10	10	0.00%	$0.00
18. Misc. Materials					$12.93
Stores Loading Rate		6.09%	5.76%	-5.42%	($0.12)
Base		$36.94	($0.73)	-101.98%	($2.17)
EO/CO Rate		26.97%	27.26%	1.08%	$0.11
Base		$36.69	($0.72)	-101.96%	($10.20)
	Material Impact on Differential.....				($8.26)
Total Differential Change.....					($5.73)

Note: Does not include Operational and Storm Cost adjustments.

Summary of Changes:
The 2008 residential underground pre-operational meter pedestal cost differential is $5.73 or 15.03% lower than the 2007 differential. The effects of including FPL new hardening standards decreased the previously approved differential. For instance, the cost of additional and stronger poles decreased the differential approximately $15 . Changes in labor and other materials, primarily due to higher labor and commodity prices, increased the differential approximately $9.

2008 OVERHEAD LABOR COSTS

	LOW DENSITY			HIGH DENSITY			METER PEDESTAL			
	2007	2008	%INC.	2007	2008	%INC.	2007	2008	%INC.	
1. SERVICE	$119.80	$131.31	9.61%	$107.31	$117.79	9.77%	$83.43	$89.67	8.84%	1. SERVICE
2. PRIMARY	$115.86	$118.50	2.28%	$45.79	$51.20	11.81%	$44.42	$48.13	8.35%	2. PRIMARY
3. SECONDARY	$106.09	$112.67	6.20%	$110.29	$123.34	11.83%	$88.48	$95.88	8.36%	3. SECONDARY
4. POLES	$256.35	$291.07	13.54%	$196.25	$215.72	9.92%	$129.64	$142.50	9.92%	4. POLES
5. TRANSFORMER	$54.40	$59.63	9.61%	$22.35	$24.49	9.57%	$22.35	$24.49	9.57%	5. TRANSFORMER
6. EO	$109.07	$136.09	24.77%	$80.57	$101.62	26.13%	$58.23	$72.64	24.75%	6. EO
7. TOTAL	$761.57	$849.27	11.52%	562.56	634.16	12.73%	$406.55	$453.31	11.50%	7. TOTAL

LOW DENSITY

1. INCREASED LABOR RATE ($100.25 TO $109.13)
2. INCREASED LABOR RATE & DECREASED QTY CONDUCTOR
3. INCREASED LABOR RATE
4. INCREASED LABOR RATE & INCREASED QTY OF POLES
5. INCREASED LABOR RATE
6. HIGHER BASE $652.50 TO $713.18

HIGH DENSITY

1. INCREASED LABOR RATE ($100.25 TO $109.13)
2. INCREASED LABOR RATE
3. INCREASED LABOR RATE
4. INCREASED LABOR RATE
5. INCREASED LABOR RATE
6. HIGHER BASE $481.99 TO $532.54

METER PEDESTAL

1. INCREASED LABOR RATE ($100.25 TO $109.13)
2. INCREASED LABOR RATE
3. INCREASED LABOR RATE
4. INCREASED LABOR RATE
5. INCREASED LABOR RATE
6. HIGHER BASE $348.32 TO $380.87

2008 OVERHEAD MATERIAL COSTS

	LOW DENSITY			HIGH DENSITY			METER PEDESTAL			
	2007	2008	%INC.	2007	2008	%INC.	2007	2008	%INC.	
1. SERVICE	$101.76	$102.00	0.24%	$83.88	$83.00	-1.05%	$52.43	$51.99	-0.84%	1. SERVICE
2. PRIMARY	$39.45	$36.18	-8.29%	$11.11	$11.30	1.71%	$11.75	$10.98	-6.55%	2. PRIMARY
3. SECONDARY	$60.16	$70.72	17.55%	$91.87	$96.07	4.57%	$74.12	$71.19	-3.95%	3. SECONDARY
4. POLES	$145.94	$177.08	21.34%	$100.85	$129.62	28.53%	$78.60	$91.27	16.12%	4. POLES
5. TRANSFORMER	$153.73	$154.57	0.55%	$120.12	$121.14	0.85%	$120.12	$121.14	0.85%	5. TRANSFORMER
6. STORES LD	$29.16	$31.14	6.79%	$23.74	$25.41	7.03%	$19.61	$19.96	1.78%	6. STORES LD
7. EO	$88.63	$109.09	23.08%	$72.14	$89.03	23.41%	$59.61	$69.94	17.33%	7. EO
8. TOTAL	$618.83	$680.78	10.01%	$503.71	$555.57	10.30%	$416.24	$436.47	4.86%	8. TOTAL

LOW DENSITY

1. CHANGE NOT SIGNIFICANT
2. LOWER COST OF 1/0 ALUMINUM CONDUCTOR $0.20 TO $0.19
   DECREASED QTY (-237 FT)
3. CHANGE FROM 1/0 TPX TO 3/0 TPX CONDUCTOR TO MEET
   FLICKER REQUIREMENTS
4. INCREASED COST OF POLES $142.96 TO $185.76 AVG
5. CHANGE NOT SIGNIFICANT
6. HIGHER TOTAL MATERIAL COST.
7. HIGHER BASE $630.20 TO $571.69
   HIGHER EO RATE 16.716% TO 19.082%

HIGH DENSITY

1. CORRECTED QTY OF SVC MAST CLAMPS (352 TO 176)
2. MISC HARDWARE CHANGES DUE TO POLE CLASS CHANGE
3. HIGHER COST OF 3/0 TPX CONDUCTOR $1.10 TO $1.12
   INCREASED QTY OF 3/0 TPX (+57 FT)
4. INCREASED COST OF POLES $138.78 TO $193.14 AVG
5. CHANGE NOT SIGNIFICANT
6. HIGHER TOTAL MATERIAL COST.
7. HIGHER BASE $431.57 TO $486.54
   HIGHER EO RATE 16.716% TO 19.082%

METER PEDESTAL

1. CHANGE NOT SIGNIFICANT
2. LOWER COST OF 1/0 ALUMINUM CONDUCTOR $0.20 TO $
   DECREASED QTY (-10 FT)
3. DECREASED QTY OF 3/0 TPX (-195 FT)
4. INCREASED COST OF POLES $172.08 TO $210.48 AVG
5. CHANGE NOT SIGNIFICANT
6. HIGHER TOTAL MATERIAL COST.
7. HIGHER BASE $356.63 TO $366.53
   HIGHER EO RATE 16.716% TO 19.082%

2008 UNDERGROUND LABOR COSTS

	LOW DENSITY			HIGH DENSITY			METER PEDESTAL			
	2007	2008	%INC.	2007	2008	%INC.	2007	2008	%INC.	
1. SERVICE	$255.34	$260.71	2.10%	$123.11	$207.30	68.39%	$21.29	$23.34	9.63%	1. SERVICE
2. PRIMARY	$207.55	$227.17	9.45%	$121.91	$135.21	10.91%	$104.99	$116.71	11.16%	2. PRIMARY
3. SECONDARY	$73.63	$80.74	9.66%	$43.66	$49.40	13.15%	$79.47	$90.73	14.17%	3. SECONDARY
4. TRANSFORMER	$12.42	$13.58	9.34%	$7.41	$8.10	9.31%	$6.18	$6.75	9.22%	4. TRANSFORMER
5. P/S TRENCH	$196.29	$214.50	9.28%	$118.51	$129.50	9.27%	$98.00	$107.09	9.28%	5. P/S TRENCH
6. SVC TRENCH	$174.17	$190.33	9.28%	$96.76	$105.74	9.28%	———	———	N/A	6. SVC TRENCH
7. EO	$153.69	$188.35	22.55%	$85.48	$121.22	41.81%	$51.81	$65.76	26.93%	7. EO
8. TOTAL	$1,073.09	$1,175.38	9.53%	$596.84	$756.47	26.75%	$361.74	$410.38	13.45%	8. TOTAL

LOW DENSITY

1. INCREASED LABOR RATE $89.82 TO $97.48, DECREASED CMH
2. INCREASED LABOR RATE
3. INCREASED LABOR RATE
4. INCREASED LABOR RATE
5. INCREASED LABOR RATE
6. INCREASED LABOR RATE
7. HIGHER BASE $819.40 TO $987.03
   HIGHER EO RATE 16.716% TO 19.082%

HIGH DENSITY

1. INCREASED LABOR RATE $89.82 TO $97.48, INCREASED CMH
2. INCREASED LABOR RATE
3. INCREASED LABOR RATE
4. INCREASED LABOR RATE
5. INCREASED LABOR RATE
6. INCREASED LABOR RATE
7. HIGHER BASE $511.36 TO $635.25
   HIGHER EO RATE 16.716% TO 19.082%

METER PEDESTAL

1. INCREASED LABOR RATE $89.82 TO $97.48
2. INCREASED LABOR RATE
3. INCREASED LABOR RATE
4. INCREASED LABOR RATE
5. INCREASED LABOR RATE
6. N/A
7. HIGHER BASE $309.93 TO $344.62
   HIGHER EO RATE 16.716% TO 19.082%

2008 UNDERGROUND MATERIAL COSTS

	LOW DENSITY			HIGH DENSITY			METER PEDESTAL			
	2007	2008	%INC.	2007	2008	%INC.	2007	2008	%INC.	
1. SERVICE	$145.21	$147.36	1.48%	$153.41	$155.69	1.49%	$25.66	$25.71	0.19%	1. SERVICE
2. PRIMARY	$240.87	$242.58	0.71%	$123.48	$124.78	1.05%	$119.80	$121.13	1.11%	2. PRIMARY
3. SECONDARY	$109.49	$129.87	18.61%	$45.78	$46.48	1.53%	$88.00	$89.44	1.64%	3. SECONDARY
4. TRANSFORMER	$208.92	$210.33	0.67%	$127.60	$128.38	0.61%	$108.97	$109.56	0.54%	4. TRANSFORMER
5. STORES LDG	$41.00	$40.67	-0.80%	$26.21	$26.23	0.08%	$19.93	$19.92	-0.05%	5. STORES LDG
6. EO	$124.62	$147.09	18.03%	$79.65	$91.89	15.37%	$60.57	$69.79	15.22%	6. EO
7. TOTAL	$684.24	$917.90	34.15%	$556.13	$573.45	3.11%	$422.93	$435.55	2.98%	7. TOTAL

LOW DENSITY

1. 1/0 TPX REPLACED BY 4/0 TPX (+8,688 FT SEC + SVC)
2. CHANGE NOT SIGNIFICANT
3. 1/0 TPX REPLACED BY 4/0 TPX (+8,688 FT SEC + SVC)
4. CHANGE NOT SIGNIFICANT
5. HIGHER TOTAL MATERIAL COST
6. HIGHER BASE $559.62 TO $770.81
   HIGHER EO RATE 16.716% TO 19.082%

HIGH DENSITY

1. INCREASED COST OF 1/0 TPX $0.94 TO $0.95
2. INCREASED COST OF 1/0 PRIMARY $1.40 TO $1.41
3. INCREASED COST OF 4/0 TPX $1.38 TO $1.40
4. CHANGE NOT SIGNIFICANT
5. CHANGE NOT SIGNIFICANT
6. HIGHER BASE $476.48 TO $481.56
   HIGHER EO RATE 16.716% TO 19.082%

METER PEDESTAL

1. CHANGE NOT SIGNIFICANT
2. INCREASED COST OF 1/0 PRIMARY $1.40 TO $1.41
3. INCREASED COST OF 4/0 TPX $1.38 TO $1.40
4. CHANGE NOT SIGNIFICANT
5. CHANGE NOT SIGNIFICANT
6. HIGHER BASE $362.36 TO $365.76
   HIGHER EO RATE 16.716% TO 19.082%

LOW DENSITY SUMMARY 1993 to 2008

	1993	1994	1995	1996	1997	1998	2001	2002	2005	2007	2008	% CHANGE 07 to 08	% CHANGE 93 TO 08
UG EFFECTIVE MECA RATE	$52.12	$51.46	$53.49	$53.49	$59.90	$55.92	$66.17	$63.29	$78.20	$89.82	$97.48	-7.86%	87.03%
OH EFFECTIVE MECA RATE	$60.28	$65.93	$53.99	$53.99	$60.51	$62.91	$68.81	$67.29	$80.21	$100.25	$109.13	-8.14%	81.04%
MANHOURS LD-OH	1060	1052	1052	1144	1144	1144	1227	1297	1288.27	1287.72	1284.08	0.28%	21.14%
MANHOURS LD-UG	1799	1863	1861	1775	1776	1801	1811	1955	1943.54	2006.63	1953.36	2.73%	8.58%
OH-LABOR $ PER LOT	$310	$340	$278	$327	$358	$370	$429	$446	$526	$653	$713	-8.51%	130.06%
UG-LABOR $ PER LOT	$457	$473	$487	$502	$551	$519	$615	$632	$774	$919	$987	-6.85%	115.98%
OH-MATERIAL $/LOT	$306	$316	$342	$412	$383	$390	$406	$390	$425	$501	$541	-7.31%	76.65%
UG-MATERIAL $/LOT	$372	$378	$398	$457	$447	$465	$489	$501	$543	$704	$730	-3.51%	96.27%
DIFFERENTIAL $/LOT	$261	$246	$329	$277	$309	$268	$325	$367	$444	$563	$563	-0.08%	115.80%
STORES LDG.$/LOT	$21.25	$28.20	$36.09	$46.17	$34.35	$32.65	$27.61	$26.59	$25.88	$29.16	$31.14	-6.36%	46.54%
ENGINEERING & OH	$125.99	$153.23	$143.14	$181.46	$136.92	$124.29	$161.57	$174.53	$184.33	$197.70	$245.18	-19.37%	94.60%
HANDY-WHITMAN INDEX *	267	270	280	288	288	290	304	313	354	375	461	-18.66%	72.66%
HANDY-WHITMAN %	N/A	1.12%	3.70%	2.86%	0.00%	0.69%	4.83%	7.93%	22.07%	29.31%	58.97%	-50.29%	72.66%
CPI INDEX **	141.9	145.8	149.7	153.5	158.6	161.3	174.0	176.7	190.3	201.8	210.0	-3.92%	48.02%
CPI %	N/A	2.75%	2.67%	2.54%	3.32%	1.70%	7.87%	9.55%	17.98%	25.11%	30.21%	-16.90%	48.02%

* HANDY-WHITMAN TABLE E-2 TOTAL DISTRIBUTION PLANT FOR JULY 1 OF PREVIOUS YEAR

** CPI FOR ALL URBAN CONSUMERS (CPI-U) FOR DECEMBER OF PREVIOUS YEAR

2008 URD TARIFF HISTORICAL $

LOW DENSITY	1990	1991	1992	1993	1994	1995	1996	1997	1998	2001	2002	2005	2007	2008	% Change 90 to 08
Overhead	$743	$737	$763	$764	$837	$799	$967	$913	$916	$989	$1,037	$1,161	$1,380	$1,530	105.93%
% Change OH	-1.48%	-0.81%	3.53%	0.13%	9.55%	-4.54%	21.03%	-5.58%	0.33%	7.97%	4.85%	28.71%	18.83%	31.82%	
Underground	$1,078	$1,100	$1,092	$1,025	$1,083	$1,129	$1,244	$1,222	$1,184	$1,366	$1,403	$1,605	$1,943	$2,093	94.16%
% Change UG	-0.19%	2.04%	-0.73%	-6.14%	5.66%	4.25%	10.19%	-1.77%	-3.11%	15.29%	2.78%	35.53%	21.09%	30.45%	
Differential	$335	$363	$329	$261	$246	$329	$277	$309	$268	$376	$367	$444	$563	$563	68.13%
% Change Diff	2.76%	8.36%	-9.37%	-20.67%	-5.75%	33.74%	-15.81%	11.55%	-13.27%	40.30%	-2.39%	65.66%	26.75%	26.85%	
Handy-Whitman	255	263	267	267	270	280	288	288	290	304	313	354	375	461	80.78%
% Change H-W	5.81%	3.14%	1.52%	0.00%	1.12%	3.70%	2.86%	0.00%	0.69%	4.83%	2.96%	22.07%	5.93%	30.23%	
CPI	126.1	133.8	137.9	141.9	145.8	149.7	153.5	158.6	161.3	174	176.7	190.3	201.8	210.0	66.56%
% Change CPI	4.65%	6.11%	3.06%	2.90%	2.75%	2.67%	2.54%	3.32%	1.70%	7.87%	1.55%	17.98%	6.04%	10.37%	

HIGH DENSITY	1990	1991	1992	1993	1994	1995	1996	1997	1998	2001	2002	2005	2007	2007	% Change 90 to 08
Overhead	$598	$614	$615	$616	$655	$621	$658	$610	$611	$611	$686	$736	$1,066	$1,190	98.95%
% Change OH	-1.32%	2.68%	0.16%	0.16%	6.33%	-5.19%	5.64%	-7.01%	0.16%	0.00%	12.27%	20.50%	44.82%	61.59%	
Underground	$823	$877	$861	$776	$791	$804	$849	$833	$801	$930	$885	$973	$1,153	$1,330	61.59%
% Change UG	0.61%	6.56%	-1.82%	-9.64%	1.87%	1.64%	5.60%	-1.65%	-4.07%	15.10%	-4.84%	21.42%	18.55%	38.74%	
Differential	$225	$263	$246	$162	$136	$183	$193	$224	$190	$309	$199	$236	$87	$140	-37.69%
% Change Diff	6.13%	16.89%	-6.46%	-34.15%	-16.05%	34.56%	5.46%	16.06%	-15.18%	62.63%	-35.60%	24.36%	-63.31%	-40.67%	
Handy-Whitman	255	263	267	267	270	280	288	288	290	304	313	354	375	461	80.78%
% Change H-W	5.81%	3.14%	1.52%	0.00%	1.12%	3.70%	2.86%	0.00%	0.69%	4.83%	2.96%	22.07%	0.00%	0.00%	
CPI	126.1	133.8	137.9	141.9	145.8	149.7	153.5	158.6	161.3	174	176.7	190.3	201.8	210.036	66.56%
% Change CPI	4.65%	6.11%	3.06%	2.90%	2.75%	2.67%	2.54%	3.32%	1.70%	7.87%	1.55%	17.98%	6.04%	10.37%	

METER PEDESTAL	1990	1991	1992	1993	1994	1995	1996	1997	1998	2001	2002	2005	2007	2007	% Change 90 to 08
Overhead	$518	$530	$527	$527	$559	$528	$556	$516	$516	$559	$582	$620	$823	$890	71.77%
% Change OH	-2.08%	2.32%	-0.57%	0.00%	6.07%	-5.55%	5.30%	-7.19%	0.00%	8.36%	12.71%	20.24%	32.51%	43.41%	
Underground	$623	$625	$637	$529	$528	$536	$559	$537	$521	$633	$585	$682	$785	$846	35.78%
% Change UG	5.41%	0.32%	1.92%	-17.11%	0.00%	1.52%	4.29%	-3.94%	-2.98%	21.56%	8.45%	27.02%	18.57%	27.83%	
Differential	$105	$95	$110	$1	($31)	$8	$3	$22	$4	$74	($17)	$41	($38)	($44)	-141.76%
% Change Diff	69.35%	-9.52%	15.79%	-99.09%	NMF	NMF	-62.50%	633.33%	-81.82%	1754.75%	-514.75%	932.75%	-192.28%	-206.15%	
Handy-Whitman	255	263	267	267	270	280	288	288	290	304	313	354	375	461	80.78%
% Change H-W	5.81%	3.14%	1.52%	0.00%	1.12%	3.70%	2.86%	0.00%	0.69%	4.83%	7.93%	22.07%	5.93%	30.23%	
CPI	126.1	133.8	137.9	141.9	145.8	149.7	153.5	158.6	161.3	174	176.7	190.3	201.8	210.036	66.56%
% Change CPI	4.65%	6.11%	3.06%	2.90%	2.75%	2.67%	2.54%	3.32%	1.70%	7.87%	9.55%	17.98%	6.04%	10.37%	

CONSUMER PRICE INDEX - ALL URBAN CUSTOMERS

Series Id: CUUR0000SA0
Not Seasonally Adjusted
Area: U.S. city average
Item: All Items
Base Period: 1982-84=100

	162	162	162	163	163	163	163	163	164	164	164	164	163	162.3	163.7
	164	165	165	166	166	166	167	167	168	168	168	168	166.6	165.4	167.8
	169	170	171	171	172	172	173	173	174	174	174	174	172.2	170.8	173.6
	175	176	176	177	178	178	178	178	178	178	177	177	177.1	176.6	177.5
	177	178	179	180	180	180	180	181	181	181	181	181	179.9	178.9	180.9
	182	183	184	184	184	184	184	185	185	185	185	184	184	183.3	184.6
	185	186	187	188	189	190	189	190	190	191	191	190	188.9	187.6	190.2
	191	192	193	195	194	195	195	196	199	199	198	197	195.3	193.2	197.4
	198	199	200	202	203	203	204	204	203	202	202	202	201.6	200.6	202.6
	202.4	203.5	205.4	206.7	207.9	208.4	208.3	207.9	208.5	208.9	210.2	210.0	207.3	205.7	209.0
	211.1	211.7													

APPENDIX 1
UCD

LEGISLATIVE TARIFF
UCD

FLORIDA POWER & LIGHT COMPANY

~~Fifth~~ Sixth Revised Sheet No. 6.520
Cancels ~~Fourth~~ Fifth Revised Sheet No. 6.520

(Continued from Sheet No. 6.510)

13.2.12 Contribution by Applicant

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

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

	Applicant's Contribution			
	From Overhead Termination Point		From Existing Underground Termination Point	
1) Single phase radial	~~$983.87~~	$944.87	N/A	
2) Two phase radial	~~$2,293.33~~	$2,258.62	N/A	
3) Three phase radial (150 KVA)	~~$1,183.51~~	$885.61	N/A	
4) Three phase radial (300 KVA)	~~$366.01~~	$000.00	N/A	
5) Single phase loop	~~$2,294.39~~	$2,394.99	~~$1,499.59~~	$1,316.90
6) Two phase loop	~~$4,363.24~~	$4,562.43	~~$3,047.69~~	$3,125.06
7) Three phase loop (150 KVA)	~~$5,761.59~~	$6,236.31	~~$4,160.18~~	$4,738.19
8) Three phase loop (300 KVA)	~~$4,376.69~~	$3,135.99	~~$2,775.09~~	$1,820.03

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

1) Small single phase	~~$ 453.38~~	$ 513.28
2) Large single phase	~~$ 843.18~~	$ 865.06
3) Small three phase	~~$ 641.02~~	$ 705.89
4) Large three phase	~~$1,261.64~~	$1,333.83

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

	120v 60 amp 2 wire service		120/240v 125 amp 3 wire service	
1) Installed on a wood pole - accessible locations	~~$578.97~~	$596.66	~~$551.95~~	$615.89
2) Installed on a wood pole - inaccessible locations	~~$609.88~~	$676.85	~~$623.33~~	$698.19
3) Installed on a concrete pole - accessible locations	~~$554.07~~	$617.79	~~$576.41~~	$637.00

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

1) Handhole		
a. Small - per handhole	~~$168.98~~	$178.76
b. Intermediate - per handhole	~~$197.58~~	$207.95
c. Large - per handhole	~~$635.63~~	$725.72
2) Pad Mounted secondary Junction Box – per box	~~$1,525.31~~	$1,582.71

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

Per cabinet (includes connecting up to 12 sets of conductor)	~~$10,993.11~~	$11,477.44
Tapping service conductors (if more than 12 sets) – per set	~~$ 57.85~~	$ 64.48

(Continued on Sheet No. 6.530)

FLORIDA POWER & LIGHT COMPANY

~~Fifth~~ Sixth Revised Sheet No. 6.530
Cancels ~~Fourth~~ Fifth Revised Sheet No. 6.530

(Continued from Sheet No. 6.520)

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

1) Single Phase - per box	~~$1,149.93~~ $1,253.76
2) Two Phase - per box	~~$1,614.23~~ $1,763.18
3) Three Phase - per box	~~$1,785.56~~ $1,938.57

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

1) Single Phase - per foot	~~$1.97~~ $1.33
2) Two Phase - per foot	~~$4.13~~ $3.12
3) Three Phase - per foot	~~$4.75~~ $3.35

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

1) Single Phase - per foot	~~$ 6.70~~ $ 7.30
2) Two Phase - per foot	~~$10.17~~ $10.88
3) Three Phase - per foot	~~$12.10~~ $12.91

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

	Applicant's Contribution
Cost per foot of feeder trench within the commercial/industrial development (excluding switches)	~~$ 15.37~~ $ 12.89
Cost per switch package	~~$21,837.67~~ $21,315.92

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

(Continued on Sheet 6.540)

FLORIDA POWER & LIGHT COMPANY

~~First~~ Second Revised Sheet No. 6.540
Cancels ~~Original~~ First Revised Sheet No. 6.540

(Continued from Sheet No. 6.530)

13.2.13 Contribution Adjustments

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

	Credit to the Applicant's Contribution
1) Credit per foot of primary trench	~~$2.60~~ $2.83
2) Credit per foot of secondary trench	~~$2.43~~ $2.63

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

1) Credit per foot of 2" conduit	~~$0.45~~ $0.49
2) Credit per foot of larger than 2" conduit	~~$0.63~~ $0.68

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

1) Credit per large handhole/primary splice box	~~$171.25~~ $189.11
2) Credit per small handhole	~~$ 45.81~~ $49.71

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

Credit per pad	~~$26.95~~ $29.24

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

Credit per pad	~~$423.05~~ $459.13

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

Credit per splice box	~~$661.08~~ $717.45

Issued by: S. E. Romig, Director, Rates and Tariffs
Effective: ~~October 9, 2007~~

FINAL TARIFF
UCD

FLORIDA POWER & LIGHT COMPANY

Sixth Revised Sheet No. 6.520
Cancels Fifth Revised Sheet No. 6.520

(Continued from Sheet No. 6.510)

13.2.12 Contribution by Applicant

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

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

	Applicant's Contribution	
	From Overhead Termination Point	From Existing Underground Termination Point
1) Single phase radial	$ 944.87	N/A
2) Two phase radial	$ 2,258.62	N/A
3) Three phase radial (150 KVA)	$ 885.61	N/A
4) Three phase radial (300 KVA)	$ 000.00	N/A
5) Single phase loop	$ 2,394.99	$ 1,316.90
6) Two phase loop	$ 4,562.43	$ 3,125.06
7) Three phase loop (150 KVA)	$ 6,236.31	$ 4,738.19
8) Three phase loop (300 KVA)	$ 3,135.99	$ 1,820.03

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

1) Small single phase	$ 513.28
2) Large single phase	$ 865.06
3) Small three phase	$ 705.89
4) Large three phase	$ 1,333.83

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

	120v 60 amp 2 wire service	120/240v 125 amp 3 wire service
1) Installed on a wood pole - accessible locations	$ 596.66	$ 615.89
2) Installed on a wood pole - inaccessible locations	$ 676.85	$ 698.19
3) Installed on a concrete pole - accessible locations	$ 617.79	$ 637.00

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

1) Handhole	
a. Small - per handhole	$ 178.76
b. Intermediate - per handhole	$ 207.95
c. Large - per handhole	$ 725.72
2) Pad Mounted secondary Junction Box – per box	$ 1,582.71

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

Per cabinet (includes connecting up to 12 sets of conductor)	$11,477.44
Tapping service conductors (if more than 12 sets) – per set	$ 64.48

(Continued on Sheet No. 6.530)

Issued by: S. E. Romig, Director, Rates and Tariffs
Effective:

FLORIDA POWER & LIGHT COMPANY

Sixth Revised Sheet No. 6.530
Cancels Fifth Revised Sheet No. 6.530

(Continued from Sheet No. 6.520)

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

1) Single Phase - per box	$1,253.76
2) Two Phase - per box	$1,763.18
3) Three Phase - per box	$1,938.57

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

1) Single Phase - per foot	$1.33
2) Two Phase - per foot	$3.12
3) Three Phase - per foot	$3.35

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

1) Single Phase - per foot	$ 7.30
2) Two Phase - per foot	$10.88
3) Three Phase - per foot	$12.91

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

	Applicant's Contribution
Cost per foot of feeder trench within the commercial/industrial development (excluding switches)	$ 12.89
Cost per switch package	$21,315.92

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

(Continued on Sheet 6.540)

Issued by: S. E. Romig, Director, Rates and Tariffs
Effective:

FLORIDA POWER & LIGHT COMPANY

Second Revised Sheet No. 6.540
Cancels First Revised Sheet No. 6.540

(Continued from Sheet No. 6.530)

13.2.13 Contribution Adjustments

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

	Credit to the Applicant's Contribution
1) Credit per foot of primary trench	$2.83
2) Credit per foot of secondary trench	$2.63

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

1) Credit per foot of 2" conduit	$0.49
2) Credit per foot of larger than 2" conduit	$0.68

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

1) Credit per large handhole/primary splice box	$189.11
2) Credit per small handhole	$ 49.71

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

Credit per pad	$29.24

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

Credit per pad	$459.13

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

Credit per splice box	$717.45

APPENDIX 2
UCD

Appendix No.2
FPL
2008 UCD Tariff
Explanation of Proposed Revisions

This appendix is to summarize proposed revisions to Sections 11 and 13 of FPL's General Rules and Regulations for Electric Service. An explanation of FPL's proposed tariff changes for underground commercial installations can be found in Appendix No.

The following modifications have been made to these sections:

Consistent with Rule 25-6.078(2), F.A.C., all overhead designs used in the calculation of the tariff differentials reflect FPL's hardening plan and construction standards that were recently approved pursuant to Rule 25-6.0342, F.A.C.

2008 UCD Tariff Basis Design Criteria and Assumptions

I. General

Voltage – 13.2 kV
Overhead Distribution – wood poles

Underground Distribution – Cable–in-Conduit with aluminum conductor XPE-J insulated cables in direct buried conduit with above-grade appurtenances.

II. Overhead Design – Modified Vertical Framing

A. Primary lateral, transformer, and service

	1 Phase	2 Phase	3 Phase (150 KVA)	3 Phase (300 KVA)
Primary Length	150 feet	150 feet	150 feet	150 feet
Primary Conductors	2#1/0 AAAC	3#1/0 AAAC	4#1/0 AAAC	4#1/0 AAAC
Primary Poles	1-40/3	1-40/3	1-45/2	1-45 III H
Service Length	50 feet	50 feet	50 feet	50 feet
Service Conductors	#3/0A TPX	336A QPX	2-336A QPX	2-556A QPX
Transformer	50 KVA	50 & 50 KVA	3-50KVA	3-100 KVA
Voltage	120/240V	120/240V	120/208V	120/208V
Manhours	20	29	39	42

B. Secondary/Service Laterals

	Small 1 Phase	Large 1 Phase	Small 3 Phase	Large 3 Phase
Length	50 feet	50 feet	50 feet	50 feet
Conductor	#1/0A TPX	556A QPX	#1/0A QPX	556A QPX
Manhours	1	2	1	2

C. Handholes and Pad Mounted Secondary Junction Box

No Overhead used

D. Primary Splice Box

No Overhead Used

E. Additional Charge for Underground Primary Lateral Exceeding Basic Length

Single Phase	1,000 feet 2#1/0 AAAC, 4 - 40'/3 Poles
Two Phase	1,000 feet 3#1/0 AAAC, 4 - 40'/3 Poles
Three Phase	1,000 feet 4#1/0 AAAC, 4 - 40'/2 Poles

F. Additional Charge for Underground Primary Lateral to a Remote Point of Delivery

No Overhead Used

III. Underground Design Criteria

A.1 Primary lateral, riser, padmounted transformer and trench with Cable in Conduit

	1 Phase	2 Phase	3 Phase	3 Phase
Trench length (radial)	150 feet	150 feet	150 feet	150 feet
Trench length (loop)	300 feet	300 feet	300 feet	300 feet
Trench cover	36 inches	36 inches	36 inches	36 inches
Conductor size	#1/0A 25kV XPE	2#1/0A 25kV XPE	3#1/0A 25kV XPE	3#1/0A 25kV XPE
Conduit Size	1-2 inch	2-2 inch	1-5 inch	1-5 inch
Riser Length	30 feet	30 feet	30 feet	30 feet
Riser Size	2 inch U-guard	5 inch U-guard	5 inch U-guard	5 inch U-guard
Transformer Size	50 KVA	50 & 50 KVA	150 KVA	300 KVA
Voltage	120/240 V	120/240 V	120/208 V	120/208 V
Manhours (radial)	19	28	29	28
Manhours (loop)	27	40	38	38

A.2 Primary lateral, UG source, padmounted transformer and trench with Cable in Conduit

	1 Phase	2 Phase	3 Phase	3 Phase
Trench length	300 feet	300 feet	300 feet	300 feet
Trench cover	36 inches	36 inches	36 inches	36 inches
Conductor size	#1/0A 25kV XPE	2#1/0A 25kV XPE	3#1/0A 25kV XPE	3#1/0A 25kV XPE
Conduit Size	1-2 inch	2-2 inch	1-5 inch	1-5 inch
Transformer Size	50 KVA	50 & 50 KVA	150 KVA	300 KVA
Voltage	120/240 V	120/240 V	120/208 V	120/208 V
Manhours	21	33	29	31

B. Secondary/Service lateral and riser with multiple connectors.

	Small 1 Phase	Large 1 Phase	Small 3 Phase	Large 3 Phase
Trench length	10 feet	10 feet	10 feet	10 feet
Trench cover	24 inch	24 inch	24 inch	24 inch
Conductor Size	#4/0A TPX	3-750A	#4/0A QPX	4-750A
Conduit size	2 inch	5 inch	5 inch	5 inch
Riser length	30 feet	30 feet	30 feet	30 feet
Riser size	2 inch U-guard	5 inch U-guard	5 inch U-guard	5 inch U-guard
Manhours	3.9	5.1	4.6	6.4

C. Handholes and Padmounted Secondary Junction Box and Cabinet

Small handhole - 24 inch handhole
Intermediate Handhole - 30 inch handhole
Large Handhole - 48 inch handhole
Secondary Junction box - Replacement cabinet and Connectors per I - 74.1
Sec. Junction Cabinet - Three-Phase Secondary Cabinet and Connectors (22-Port) per I - 75.0.0

D. Primary Splice Box

Single Phase - 48" handhole with one molded splice and one pull set-up and basket
Two Phase - 48" handhole with two molded splices and two pull set-ups and baskets
Three Phase - 48" handhole with three molded splices and one pull set-up and basket

E. Additional Charge for Underground Primary Lateral Exceeding Basic Length

Single Phase – 1,000 feet 1#1/0A 25KV XPE, 1-2 inch pvc, 36 inch trench, pull labor
Two Phase - 1000 feet 2#1/0A 25kv XPE, 2-2 inch PVC, 36 inch trench, pull labor
Three Phase – 1,000 feet 3#1/0A 25KV XPE, 1-5 inch pvc, 36 inch trench, pull labor

F. Additional charge for Underground Primary Lateral to a Remote Point of Delivery

Single Phase - 1000 feet 1#1/0A 25kV XPE, 1-2 inch PVC, 36 inch trench, pull labor
Two Phase - 1000 feet 2#1/0A 25kv XPE, 2-2 inch PVC, 36 inch trench, pull labor
Three Phase -1000 feet 3#1/0A 25kv XPE, 1-5 inch PVC, 36 inch trench, pull labor

FPL

Basis for Underground Commercial Distribution Differential

New Underground Commercial Development with Overhead Feeder Mains. The average differential costs for Underground Commercial Distribution stated in the FPL rules and Regulations were derived from cost estimates of underground commercial facilities and their equivalent overhead designs. These estimates employed the standard Company design and estimating practices and the system-costs, which were in use at the end of 2007. Design criteria include the following:

Primary Voltage	13,200/7,620 V
Phases, Secondary Voltage	Single Phase, 120/240 V Three phase, 120/240 V Three phase, 120/208 V Three phase, 277/480 V
Underground Design	All cable-in-conduit
Overhead Design	Wood Poles *, Extreme Windload

* Concrete pole used for 300 KVA OH TX Bank

APPENDIX 4
UCD

FPL

3/15/2008

OVERHEAD VS. UNDERGROUND

SUMMARY SHEET

COST PER TRANSFORMER BANK -

SINGLE PHASE RADIAL PAD MOUNTED TRANSFORMER

INCLUDING RISER AND PRIMARY LATERAL TRENCH

WITH CABLE-IN-CONDUIT

2008

ITEM	OVERHEAD	UNDERGROUND	DIFFERENTIAL
LABOR	$2,736.87	$2,413.26	($323.61)
MATERIAL	$2,124.83	$3,393.31	$1,268.48
TOTAL	$4,861.70	$5,806.57	$944.87

EXHIBIT I

FPL

3/15/2008

OVERHEAD MATERIAL AND LABOR COST PER TRANSFORMER BANK

SINGLE PHASE PRIMARY LATERAL POLE LINE

INCLUDING TRANSFORMER AND SERVICE

2008

ITEM	MATERIAL(1)	LABOR(3)	TOTAL
Service	$88.35	$130.15	$218.50
Primary	$206.52	$625.99	$832.51
Secondary	$206.52	$521.65	$728.17
Poles	$444.55	$815.25	$1,259.80
Transformers	$741.22	$205.27	$946.49
Sub-Total	$1,687.16	$2,298.31	$3,985.47
Stores Handling(2)	$97.18	$0.00	$97.18
SubTotal	$1,784.34	$2,298.31	$4,082.65
Engineering(4)	$340.49	$438.56	$779.05
TOTAL	$2,124.83	$2,736.87	$4,861.70

1 - Includes Sales Tax.

2 - 5.76 % of All Material.

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

4 - 19.082% of All Material and Labor.

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

EXHIBIT II

FPL 3/15/2008

UNDERGROUND MATERIAL AND LABOR COST PER TRANSFORMER BANK

SINGLE PHASE RADIAL PAD MOUNTED TRANSFORMER

INCLUDING RISER AND PRIMARY LATERAL TRENCH

WITH CABLE-IN-CONDUIT

2008

ITEM	MATERIAL(1)	LABOR(3)	TOTAL
Service	$0.00	$0.00	$0.00
Primary	$831.69	$1,454.61	$2,286.30
Secondary	$0.00	$0.00	$0.00
Transformers	$1,862.67	$118.78	$1,981.45
Trenching	$0.00	$453.16	$453.16
Sub-Total	$2,694.36	$2,026.55	$4,720.91
Stores Handling(2)	$155.20	$0.00	$155.20
SubTotal	$2,849.56	$2,026.55	$4,876.11
Engineering(4)	$543.75	$386.71	$930.46
TOTAL	$3,393.31	$2,413.26	$5,806.57

1 - Includes Sales Tax.

2 - 5.76 % of All Material.

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

4 - 19.082% of All Material and Labor.

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

EXHIBIT III

FPL

3/15/2008

OVERHEAD VS. UNDERGROUND

SUMMARY SHEET

COST PER TRANSFORMER BANK -

TWO PHASE RADIAL PAD MOUNTED TRANSFORMER

INCLUDING RISER AND PRIMARY LATERAL TRENCH

WITH CABLE-IN-CONDUIT

2008

ITEM	OVERHEAD	UNDERGROUND	DIFFERENTIAL
LABOR	$4,087.25	$3,634.16	($453.09)
MATERIAL	$3,956.70	$6,668.41	$2,711.71
TOTAL	$8,043.95	$10,302.57	$2,258.62

EXHIBIT IV

FPL

3/15/2008

OVERHEAD MATERIAL AND LABOR COST PER TRANSFORMER BANK

TWO PHASE PRIMARY LATERAL POLE LINE

INCLUDING TRANSFORMER AND SERVICE

2008

ITEM	MATERIAL(1)	LABOR(3)	TOTAL
Service	$196.34	$276.75	$473.09
Primary	$468.30	$1,230.11	$1,698.41
Secondary	$234.15	$512.48	$746.63
Poles	$760.49	$1,002.42	$1,762.91
Transformers	$1,482.43	$410.54	$1,892.97
Sub-Total	$3,141.71	$3,432.30	$6,574.01
Stores Handling(2)	$180.96	$0.00	$180.96
SubTotal	$3,322.67	$3,432.30	$6,754.97
Engineering(4)	$634.03	$654.95	$1,288.98
TOTAL	$3,956.70	$4,087.25	$8,043.95

1 - Includes Sales Tax.

2 - 5.76 % of All Material.

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

4 - 19.082% of All Material and Labor.

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

EXHIBIT V

FPL 3/15/2008

UNDERGROUND MATERIAL AND LABOR COST PER TRANSFORMER BANK

TWO PHASE RADIAL PAD MOUNTED TRANSFORMER

INCLUDING RISER AND PRIMARY LATERAL TRENCH

WITH CABLE-IN-CONDUIT

2008

ITEM	MATERIAL(1)	LABOR(3)	TOTAL
Service	$0.00	$0.00	$0.00
Primary	$1,640.68	$2,409.05	$4,049.73
Secondary	$0.00	$0.00	$0.00
Transformers	$3,654.19	$189.60	$3,843.79
Trenching	$0.00	$453.16	$453.16
Sub-Total	$5,294.87	$3,051.81	$8,346.68
Stores Handling(2)	$304.98	$0.00	$304.98
SubTotal	$5,599.85	$3,051.81	$8,651.66
Engineering(4)	$1,068.56	$582.35	$1,650.91
TOTAL	$6,668.41	$3,634.16	$10,302.57

1 - Includes Sales Tax.

2 - 5.76 % of All Material.

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

4 - 19.082% of All Material and Labor.

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

EXHIBIT VI

FPL 3/15/2008

OVERHEAD VS. UNDERGROUND

SUMMARY SHEET

COST PER TRANSFORMER BANK - 300 KVA

THREE PHASE RADIAL PAD MOUNTED TRANSFORMER

INCLUDING RISER AND PRIMARY LATERAL TRENCH

WITH CABLE-IN-CONDUIT

2008

ITEM	OVERHEAD	UNDERGROUND	DIFFERENTIAL
LABOR	$6,619.78	$3,634.61	($2,985.17)
MATERIAL	$9,176.90	$11,104.59	$1,927.69
TOTAL	$15,796.68	$14,739.20	($1,057.48)

EXHIBIT VII(A)

FPL

3/15/2008

OVERHEAD VS. UNDERGROUND

SUMMARY SHEET

COST PER TRANSFORMER BANK - 150 KVA

THREE PHASE RADIAL PAD MOUNTED TRANSFORMER

INCLUDING RISER AND PRIMARY LATERAL TRENCH

WITH CABLE-IN-CONDUIT

2008

ITEM	OVERHEAD	UNDERGROUND	DIFFERENTIAL
LABOR	$5,444.01	$3,764.61	($1,679.40)
MATERIAL	$6,355.22	$8,920.23	$2,565.01
TOTAL	$11,799.23	$12,684.84	$885.61

EXHIBIT VII(B)

FPL

OVERHEAD MATERIAL AND LABOR COST PER TRANSFORMER BANK

THREE PHASE PRIMARY LATERAL POLE LINE

INCLUDING TRANSFORMER AND SERVICE (300 KVA)

2008

ITEM	MATERIAL(1)	LABOR(3)	TOTAL
Service	$685.53	$654.15	$1,339.68
Primary	$777.37	$1,803.74	$2,581.11
Secondary	$259.07	$501.00	$760.07
Poles	$1,815.57	$1,984.31	$3,799.88
Transformers	$3,749.12	$615.81	$4,364.93
Sub-Total	$7,286.66	$5,559.01	$12,845.67
Stores Handling(2)	$419.71	$0.00	$419.71
SubTotal	$7,706.37	$5,559.01	$13,265.38
Engineering(4)	$1,470.53	$1,060.77	$2,531.30
TOTAL	$9,176.90	$6,619.78	$15,796.68

1 - Includes Sales Tax.

2 - 5.76 % of All Material.

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

4 - 19.082% of All Material and Labor.

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

EXHIBIT VIII (A)

FPL 3/15/2008

OVERHEAD MATERIAL AND LABOR COST PER TRANSFORMER BANK

THREE PHASE PRIMARY LATERAL POLE LINE

INCLUDING TRANSFORMER AND SERVICE (150 KVA)

2008

ITEM	MATERIAL(1)	LABOR(3)	TOTAL
Service	$508.05	$538.69	$1,046.74
Primary	$746.23	$1,863.99	$2,610.22
Secondary	$248.69	$517.73	$766.42
Poles	$1,014.60	$1,035.43	$2,050.03
Transformers	$2,528.61	$615.81	$3,144.42
Sub-Total	$5,046.18	$4,571.65	$9,617.83
Stores Handling(2)	$290.66	$0.00	$290.66
SubTotal	$5,336.84	$4,571.65	$9,908.49
Engineering(4)	$1,018.38	$872.36	$1,890.74
TOTAL	$6,355.22	$5,444.01	$11,799.23

1 - Includes Sales Tax.

2 - 5.76 % of All Material.

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

4 - 19.082% of All Material and Labor.

EXHIBIT VIII (B)

FPL 3/15/2008

UNDERGROUND MATERIAL AND LABOR COST PER TRANSFORMER BANK

THREE PHASE RADIAL PAD MOUNTED TRANSFORMER 300 KVA

INCLUDING RISER AND PRIMARY LATERAL TRENCH

WITH CABLE-IN-CONDUIT

2008

ITEM	MATERIAL(1)	LABOR(3)	TOTAL
Service	$0.00	$0.00	$0.00
Primary	$2,239.49	$2,470.89	$4,710.38
Secondary	$0.00	$0.00	$0.00
Transformers	$6,577.79	$128.14	$6,705.93
Trenching	$0.00	$453.16	$453.16
Sub-Total	$8,817.28	$3,052.19	$11,869.47
Stores Handling(2)	$507.88	$0.00	$507.88
SubTotal	$9,325.16	$3,052.19	$12,377.35
Engineering(4)	$1,779.43	$582.42	$2,361.85
TOTAL	$11,104.59	$3,634.61	$14,739.20

1 - Includes Sales Tax.

2 - 5.76 % of All Material.

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

4 - 19.082% of All Material and Labor.

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

EXHIBIT IX (A)

FPL 3/15/2008

UNDERGROUND MATERIAL AND LABOR COST PER TRANSFORMER BANK

THREE PHASE RADIAL PAD MOUNTED TRANSFORMER 150 KVA

INCLUDING RISER AND PRIMARY LATERAL TRENCH

WITH CABLE-IN-CONDUIT

2008

ITEM	MATERIAL(1)	LABOR(3)	TOTAL
Service	$0.00	$0.00	$0.00
Primary	$2,260.23	$2,580.06	$4,840.29
Secondary	$0.00	$0.00	$0.00
Transformers	$4,822.63	$128.14	$4,950.77
Trenching	$0.00	$453.16	$453.16
Sub-Total	$7,082.86	$3,161.36	$10,244.22
Stores Handling(2)	$407.97	$0.00	$407.97
SubTotal	$7,490.83	$3,161.36	$10,652.19
Engineering(4)	$1,429.40	$603.25	$2,032.65
TOTAL	$8,920.23	$3,764.61	$12,684.84

1 - Includes Sales Tax.

2 - 5.76 % of All Material.

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

4 - 19.082% of All Material and Labor.

EXHIBIT IX (B)

FPL

3/15/2008

OVERHEAD VS. UNDERGROUND

SUMMARY SHEET

COST PER TRANSFORMER BANK -

SINGLE PHASE LOOP PAD MOUNTED TRANSFORMER

INCLUDING RISER AND PRIMARY LATERAL TRENCH

WITH CABLE-IN-CONDUIT

2008

ITEM	OVERHEAD	UNDERGROUND	DIFFERENTIAL
LABOR	$2,736.87	$3,443.28	$706.41
MATERIAL	$2,124.83	$3,813.41	$1,688.58
TOTAL	$4,861.70	$7,256.69	$2,394.99

EXHIBIT X

FPL

3/15/2008

OVERHEAD MATERIAL AND LABOR COST PER TRANSFORMER BANK

SINGLE PHASE PRIMARY LATERAL POLE LINE

INCLUDING TRANSFORMER AND SERVICE

2008

ITEM	MATERIAL(1)	LABOR(3)	TOTAL
Service	$88.35	$130.15	$218.50
Primary	$206.52	$625.99	$832.51
Secondary	$206.52	$521.65	$728.17
Poles	$444.55	$815.25	$1,259.80
Transformers	$741.22	$205.27	$946.49
Sub-Total	$1,687.16	$2,298.31	$3,985.47
Stores Handling(2)	$97.18	$0.00	$97.18
SubTotal	$1,784.34	$2,298.31	$4,082.65
Engineering(4)	$340.49	$438.56	$779.05
TOTAL	$2,124.83	$2,736.87	$4,861.70

1 - Includes Sales Tax.

2 - 5.76 % of All Material.

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

4 - 19.082% of All Material and Labor.

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

EXHIBIT XI

FPL 3/15/2008

UNDERGROUND MATERIAL AND LABOR COST PER TRANSFORMER BANK

SINGLE PHASE LOOP PAD MOUNTED TRANSFORMER

INCLUDING RISER AND PRIMARY LATERAL TRENCH

WITH CABLE-IN-CONDUIT

2008

ITEM	MATERIAL(1)	LABOR(3)	TOTAL
Service	$0.00	$0.00	$0.00
Primary	$1,165.26	$1,866.42	$3,031.68
Secondary	$0.00	$0.00	$0.00
Transformers	$1,862.67	$118.78	$1,981.45
Trenching	$0.00	$906.32	$906.32
Sub-Total	$3,027.93	$2,891.52	$5,919.45
Stores Handling(2)	$174.41	$0.00	$174.41
SubTotal	$3,202.34	$2,891.52	$6,093.86
Engineering(4)	$611.07	$551.76	$1,162.83
TOTAL	$3,813.41	$3,443.28	$7,256.69

1 - Includes Sales Tax.

2 - 5.76 % of All Material.

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

4 - 19.082% of All Material and Labor.

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

EXHIBIT XII

FPL

3/15/2008

OVERHEAD VS. UNDERGROUND

SUMMARY SHEET

COST PER TRANSFORMER BANK -

TWO PHASE LOOP PAD MOUNTED TRANSFORMER

INCLUDING RISER AND PRIMARY LATERAL TRENCH

WITH CABLE-IN-CONDUIT

2008

ITEM	OVERHEAD	UNDERGROUND	DIFFERENTIAL
LABOR	$4,087.25	$5,051.28	$964.03
MATERIAL	$3,956.70	$7,555.10	$3,598.40
TOTAL	$8,043.95	$12,606.38	$4,562.43

EXHIBIT XIII

FPL 3/15/2008

OVERHEAD MATERIAL AND LABOR COST PER TRANSFORMER BANK

TWO PHASE PRIMARY LATERAL POLE LINE

INCLUDING TRANSFORMER AND SERVICE

2008

ITEM	MATERIAL(1)	LABOR(3)	TOTAL
Service	$196.34	$276.75	$473.09
Primary	$468.30	$1,230.11	$1,698.41
Secondary	$234.15	$512.48	$746.63
Poles	$760.49	$1,002.42	$1,762.91
Transformers	$1,482.43	$410.54	$1,892.97
Sub-Total	$3,141.71	$3,432.30	$6,574.01
Stores Handling(2)	$180.96	$0.00	$180.96
SubTotal	$3,322.67	$3,432.30	$6,754.97
Engineering(4)	$634.03	$654.95	$1,288.98
TOTAL	$3,956.70	$4,087.25	$8,043.95

1 - Includes Sales Tax.

2 - 5.76 % of All Material.

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

4 - 19.082% of All Material and Labor.

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

EXHIBIT XIV

FPL

3/15/2008

UNDERGROUND MATERIAL AND LABOR COST PER TRANSFORMER BANK

TWO PHASE LOOP PAD MOUNTED TRANSFORMER

INCLUDING RISER AND PRIMARY LATERAL TRENCH

WITH CABLE-IN-CONDUIT

2008

ITEM	MATERIAL(1)	LABOR(3)	TOTAL
Service	$0.00	$0.00	$0.00
Primary	$2,350.57	$3,158.16	$5,508.73
Secondary	$0.00	$0.00	$0.00
Transformers	$3,648.34	$177.37	$3,825.71
Trenching	$0.00	$906.32	$906.32
Sub-Total	$5,998.91	$4,241.85	$10,240.76
Stores Handling(2)	$345.54	$0.00	$345.54
SubTotal	$6,344.45	$4,241.85	$10,586.30
Engineering(4)	$1,210.65	$809.43	$2,020.08
TOTAL	$7,555.10	$5,051.28	$12,606.38

1 - Includes Sales Tax.

2 - 5.76 % of All Material.

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

4 - 19.082% of All Material and Labor.

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

EXHIBIT XV

FPL 3/15/2008

OVERHEAD VS. UNDERGROUND

SUMMARY SHEET

COST PER TRANSFORMER BANK -

THREE PHASE 150 KVA LOOP PAD MOUNTED TRANSFORMER

INCLUDING RISER AND PRIMARY LATERAL TRENCH

WITH CABLE-IN-CONDUIT

2008

ITEM	OVERHEAD	UNDERGROUND	DIFFERENTIAL
LABOR	$5,444.01	$4,845.47	($598.54)
MATERIAL	$6,355.22	$13,190.07	$6,834.85
TOTAL	$11,799.23	$18,035.54	$6,236.31

EXHIBIT XVI (A)

FPL

3/15/2008

OVERHEAD VS. UNDERGROUND

SUMMARY SHEET

COST PER TRANSFORMER BANK -

THREE PHASE 300 KVA LOOP PAD MOUNTED TRANSFORMER

INCLUDING RISER AND PRIMARY LATERAL TRENCH

WITH CABLE-IN-CONDUIT

2008

ITEM	OVERHEAD	UNDERGROUND	DIFFERENTIAL
LABOR	$6,619.78	$4,845.47	($1,774.31)
MATERIAL	$9,176.90	$14,087.20	$4,910.30
TOTAL	$15,796.68	$18,932.67	$3,135.99

EXHIBIT XVI (B)

OVERHEAD MATERIAL AND LABOR COST PER TRANSFORMER BANK

THREE PHASE PRIMARY LATERAL POLE LINE

INCLUDING TRANSFORMER AND SERVICE (150 KVA)

2008

ITEM	MATERIAL(1)	LABOR(3)	TOTAL
Service	$508.05	$538.69	$1,046.74
Primary	$746.23	$1,863.99	$2,610.22
Secondary	$248.69	$517.73	$766.42
Poles	$1,014.60	$1,035.43	$2,050.03
Transformers	$2,528.61	$615.81	$3,144.42
Sub-Total	$5,046.18	$4,571.65	$9,617.83
Stores Handling(2)	$290.66	$0.00	$290.66
SubTotal	$5,336.84	$4,571.65	$9,908.49
Engineering(4)	$1,018.38	$872.36	$1,890.74
TOTAL	$6,355.22	$5,444.01	$11,799.23

1 - Includes Sales Tax.

2 - 5.76 % of All Material.

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

4 - 19.082% of All Material and Labor.

EXHIBIT XVII (A)

FPL

OVERHEAD MATERIAL AND LABOR COST PER TRANSFORMER BANK

THREE PHASE PRIMARY LATERAL POLE LINE

INCLUDING TRANSFORMER (300 TOTAL KVA) AND SERVICE

2008

ITEM	MATERIAL(1)	LABOR(3)	TOTAL
Service	$685.53	$654.15	$1,339.68
Primary	$777.37	$1,803.74	$2,581.11
Secondary	$259.07	$501.00	$760.07
Poles	$1,815.57	$1,984.31	$3,799.88
Transformers	$3,749.12	$615.81	$4,364.93
Sub-Total	$7,286.66	$5,559.01	$12,845.67
Stores Handling(2)	$419.71	$0.00	$419.71
SubTotal	$7,706.37	$5,559.01	$13,265.38
Engineering(4)	$1,470.53	$1,060.77	$2,531.30
TOTAL	$9,176.90	$6,619.78	$15,796.68

1 - Includes Sales Tax.

2 - 5.76 % of All Material.

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

4 - 19.082% of All Material and Labor.

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

EXHIBIT XVII (B)

FPL

3/15/2008

UNDERGROUND MATERIAL AND LABOR COST PER TRANSFORMER BANK

THREE PHASE 150 KVA LOOP PAD MOUNTED TRANSFORMER

INCLUDING RISER AND PRIMARY LATERAL TRENCH

WITH CABLE-IN-CONDUIT

2008

ITEM	MATERIAL(1)	LABOR(3)	TOTAL
Service	$0.00	$0.00	$0.00
Primary	$3,406.98	$3,034.56	$6,441.54
Secondary	$0.00	$0.00	$0.00
Transformers	$7,066.22	$128.14	$7,194.36
Trenching	$0.00	$906.32	$906.32
Sub-Total	$10,473.20	$4,069.02	$14,542.22
Stores Handling(2)	$603.26	$0.00	$603.26
SubTotal	$11,076.46	$4,069.02	$15,145.48
Engineering(4)	$2,113.61	$776.45	$2,890.06
TOTAL	$13,190.07	$4,845.47	$18,035.54

1 - Includes Sales Tax.

2 - 5.76 % of All Material.

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

4 - 19.082% of All Material and Labor.

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

EXHIBIT XVIII (A)

FPL 3/15/2008

UNDERGROUND MATERIAL AND LABOR COST PER TRANSFORMER BANK

THREE PHASE 300 KVA LOOP PAD MOUNTED TRANSFORMER

INCLUDING RISER AND PRIMARY LATERAL TRENCH

WITH CABLE-IN-CONDUIT

2008

ITEM	MATERIAL(1)	LABOR(3)	TOTAL
Service	$0.00	$0.00	$0.00
Primary	$3,406.98	$3,034.56	$6,441.54
Secondary	$0.00	$0.00	$0.00
Transformers	$7,778.56	$128.14	$7,906.70
Trenching	$0.00	$906.32	$906.32
Sub-Total	$11,185.54	$4,069.02	$15,254.56
Stores Handling(2)	$644.29	$0.00	$644.29
SubTotal	$11,829.83	$4,069.02	$15,898.85
Engineering(4)	$2,257.37	$776.45	$3,033.82
TOTAL	$14,087.20	$4,845.47	$18,932.67

1 - Includes Sales Tax.

2 - 5.76 % of All Material.

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

4 - 19.082% of All Material and Labor.

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

EXHIBIT XVIII (B)

OVERHEAD VS. UNDERGROUND

SUMMARY SHEET

COST PER TRANSFORMER BANK -

SINGLE PHASE LOOP PAD MOUNTED TRANSFORMER

FROM EXISTING UNDERGROUND TERMINATION POINT

INCLUDING PRIMARY LATERAL TRENCH WITH CABLE-IN-CONDUIT

2008

ITEM	OVERHEAD	UNDERGROUND	DIFFERENTIAL
LABOR	$2,736.87	$2,554.71	($182.16)
MATERIAL	$2,124.83	$3,623.89	$1,499.06
TOTAL	$4,861.70	$6,178.60	$1,316.90

EXHIBIT XIX

FPL

OVERHEAD MATERIAL AND LABOR COST PER TRANSFORMER BANK

SINGLE PHASE PRIMARY LATERAL POLE LINE

INCLUDING TRANSFORMER AND SERVICE

2008

ITEM	MATERIAL(1)	LABOR(3)	TOTAL
Service	$88.35	$130.15	$218.50
Primary	$206.52	$625.99	$832.51
Secondary	$206.52	$521.65	$728.17
Poles	$444.55	$815.25	$1,259.80
Transformers	$741.22	$205.27	$946.49
Sub-Total	$1,687.16	$2,298.31	$3,985.47
Stores Handling(2)	$97.18	$0.00	$97.18
SubTotal	$1,784.34	$2,298.31	$4,082.65
Engineering(4)	$340.49	$438.56	$779.05
TOTAL	$2,124.83	$2,736.87	$4,861.70

1 - Includes Sales Tax.

2 - 5.76 % of All Material.

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

4 - 19.082% of All Material and Labor.

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

EXHIBIT XX

FPL 3/15/2008

UNDERGROUND MATERIAL AND LABOR COST PER TRANSFORMER BANK

SINGLE PHASE LOOP PAD MOUNTED TRANSFORMER

FROM EXISTING UNDERGROUND TERMINATION POINT

INCLUDING PRIMARY LATERAL AND TRENCH WITH CABLE-IN-CONDUIT

2008

ITEM	MATERIAL(1)	LABOR(3)	TOTAL
Service	$0.00	$0.00	$0.00
Primary	$1,014.78	$1,120.24	$2,135.02
Secondary	$0.00	$0.00	$0.00
Transformers	$1,862.67	$118.78	$1,981.45
Trenching	$0.00	$906.32	$906.32
Sub-Total	$2,877.45	$2,145.34	$5,022.79
Stores Handling(2)	$165.74	$0.00	$165.74
SubTotal	$3,043.19	$2,145.34	$5,188.53
Engineering(4)	$580.70	$409.37	$990.07
TOTAL	$3,623.89	$2,554.71	$6,178.60

1 - Includes Sales Tax.

2 - 5.76 % of All Material.

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

4 - 19.082% of All Material and Labor.

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

EXHIBIT XXI

FPL

3/15/2008

OVERHEAD VS. UNDERGROUND

SUMMARY SHEET

COST PER TRANSFORMER BANK -

TWO PHASE LOOP PAD MOUNTED TRANSFORMER

FROM EXISTING UNDERGROUND TERMINATION POINT

INCLUDING PRIMARY LATERAL TRENCH WITH CABLE-IN-CONDUIT

2008

ITEM	OVERHEAD	UNDERGROUND	DIFFERENTIAL
LABOR	$4,087.25	$4,067.40	($19.85)
MATERIAL	$3,956.70	$7,101.61	$3,144.91
TOTAL	$8,043.95	$11,169.01	$3,125.06

EXHIBIT XXII

FPL

3/15/2008

OVERHEAD MATERIAL AND LABOR COST PER TRANSFORMER BANK

TWO PHASE PRIMARY LATERAL POLE LINE

INCLUDING TRANSFORMER AND SERVICE

2008

ITEM	MATERIAL(1)	LABOR(3)	TOTAL
Service	$196.34	$276.75	$473.09
Primary	$468.30	$1,230.11	$1,698.41
Secondary	$234.15	$512.48	$746.63
Poles	$760.49	$1,002.42	$1,762.91
Transformers	$1,482.43	$410.54	$1,892.97
Sub-Total	$3,141.71	$3,432.30	$6,574.01
Stores Handling(2)	$180.96	$0.00	$180.96
SubTotal	$3,322.67	$3,432.30	$6,754.97
Engineering(4)	$634.03	$654.95	$1,288.98
TOTAL	$3,956.70	$4,087.25	$8,043.95

1 - Includes Sales Tax.

2 - 5.76 % of All Material.

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

4 - 19.082% of All Material and Labor.

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

EXHIBIT XXIII

FPL 3/15/2008

UNDERGROUND MATERIAL AND LABOR COST PER TRANSFORMER BANK

TWO PHASE LOOP PAD MOUNTED TRANSFORMER

FROM EXISTING UNDERGROUND TERMINATION POINT

INCLUDING PRIMARY LATERAL TRENCH WITH CABLE-IN-CONDUIT

2008

ITEM	MATERIAL(1)	LABOR(3)	TOTAL
Service	$0.00	$0.00	$0.00
Primary	$1,988.95	$2,335.44	$4,324.39
Secondary	$0.00	$0.00	$0.00
Transformers	$3,649.88	$173.87	$3,823.75
Trenching	$0.00	$906.32	$906.32
Sub-Total	$5,638.83	$3,415.63	$9,054.46
Stores Handling(2)	$324.80	$0.00	$324.80
SubTotal	$5,963.63	$3,415.63	$9,379.26
Engineering(4)	$1,137.98	$651.77	$1,789.75
TOTAL	$7,101.61	$4,067.40	$11,169.01

1 - Includes Sales Tax.

2 - 5.76 % of All Material.

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

4 - 19.082% of All Material and Labor.

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

EXHIBIT XXIV

FPL

3/15/2008

OVERHEAD VS. UNDERGROUND

SUMMARY SHEET

COST PER TRANSFORMER BANK -

THREE PHASE 150 KVA LOOP PAD MOUNTED TRANSFORMER

FROM EXISTING UNDERGROUND TERMINATION POINT

INCLUDING PRIMARY LATERAL TRENCH WITH CABLE-IN-CONDUIT

2008

ITEM	OVERHEAD	UNDERGROUND	DIFFERENTIAL
LABOR	$5,444.01	$3,708.03	($1,735.98)
MATERIAL	$6,355.22	$12,829.39	$6,474.17
TOTAL	$11,799.23	$16,537.42	$4,738.19

EXHIBIT XXV (A)

FPL

3/15/2008

OVERHEAD VS. UNDERGROUND

SUMMARY SHEET

COST PER TRANSFORMER BANK -

THREE PHASE 300 KVA LOOP PAD MOUNTED TRANSFORMER

FROM EXISTING UNDERGROUND TERMINATION POINT

INCLUDING PRIMARY LATERAL TRENCH WITH CABLE-IN-CONDUIT

2008

ITEM	OVERHEAD	UNDERGROUND	DIFFERENTIAL
LABOR	$6,619.78	$3,890.19	($2,729.59)
MATERIAL	$9,176.90	$13,726.52	$4,549.62
TOTAL	$15,796.68	$17,616.71	$1,820.03

EXHIBIT XXV (B)

FPL 3/15/2008

OVERHEAD MATERIAL AND LABOR COST PER TRANSFORMER BANK

THREE PHASE PRIMARY LATERAL POLE LINE

INCLUDING TRANSFORMER (150 TOTAL KVA) AND SERVICE

2008

ITEM	MATERIAL(1)	LABOR(3)	TOTAL
Service	$508.05	$538.69	$1,046.74
Primary	$746.23	$1,863.99	$2,610.22
Secondary	$248.69	$517.73	$766.42
Poles	$1,014.60	$1,035.43	$2,050.03
Transformers	$2,528.61	$615.81	$3,144.42
Sub-Total	$5,046.18	$4,571.65	$9,617.83
Stores Handling(2)	$290.66	$0.00	$290.66
SubTotal	$5,336.84	$4,571.65	$9,908.49
Engineering(4)	$1,018.38	$872.36	$1,890.74
TOTAL	$6,355.22	$5,444.01	$11,799.23

1 - Includes Sales Tax.

2 - 5.76 % of All Material.

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

4 - 19.082% of All Material and Labor.

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

EXHIBIT XXVI (A)

FPL 3/15/2008

OVERHEAD MATERIAL AND LABOR COST PER TRANSFORMER BANK

THREE PHASE PRIMARY LATERAL POLE LINE

INCLUDING TRANSFORMER (300 TOTAL KVA) AND SERVICE

2008

ITEM	MATERIAL(1)	LABOR(3)	TOTAL
Service	$685.53	$654.15	$1,339.68
Primary	$777.37	$1,803.74	$2,581.11
Secondary	$259.07	$501.00	$760.07
Poles	$1,815.57	$1,984.31	$3,799.88
Transformers	$3,749.12	$615.81	$4,364.93
Sub-Total	$7,286.66	$5,559.01	$12,845.67
Stores Handling(2)	$419.71	$0.00	$419.71
SubTotal	$7,706.37	$5,559.01	$13,265.38
Engineering(4)	$1,470.53	$1,060.77	$2,531.30
TOTAL	$9,176.90	$6,619.78	$15,796.68

1 - Includes Sales Tax.

2 - 5.76 % of All Material.

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

4 - 19.082% of All Material and Labor.

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

EXHIBIT XXVI (B)

FPL 3/15/2008

UNDERGROUND MATERIAL AND LABOR COST PER TRANSFORMER BANK

THREE PHASE LOOP PAD MOUNTED TRANSFORMER (150 KVA)

FROM EXISTING UNDERGROUND TERMINATION POINT

INCLUDING PRIMARY LATERAL TRENCH WITH CABLE-IN-CONDUIT

2008

ITEM	MATERIAL(1)	LABOR(3)	TOTAL
Service	$0.00	$0.00	$0.00
Primary	$3,120.60	$2,079.39	$5,199.99
Secondary	$0.00	$0.00	$0.00
Transformers	$7,066.22	$128.14	$7,194.36
Trenching	$0.00	$906.32	$906.32
Sub-Total	$10,186.82	$3,113.85	$13,300.67
Stores Handling(2)	$586.76	$0.00	$586.76
SubTotal	$10,773.58	$3,113.85	$13,887.43
Engineering(4)	$2,055.81	$594.18	$2,649.99
TOTAL	$12,829.39	$3,708.03	$16,537.42

1 - Includes Sales Tax.

2 - 5.76 % of All Material.

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

4 - 19.082% of All Material and Labor.

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

EXHIBIT XXVII (A)

FPL 3/15/2008

UNDERGROUND MATERIAL AND LABOR COST PER TRANSFORMER BANK

THREE PHASE LOOP PAD MOUNTED TRANSFORMER (300 KVA)

FROM EXISTING UNDERGROUND TERMINATION POINT

INCLUDING PRIMARY LATERAL TRENCH WITH CABLE-IN-CONDUIT

2008

ITEM	MATERIAL(1)	LABOR(3)	TOTAL
Service	$0.00	$0.00	$0.00
Primary	$3,120.60	$2,232.36	$5,352.96
Secondary	$0.00	$0.00	$0.00
Transformers	$7,778.56	$128.14	$7,906.70
Trenching	$0.00	$906.32	$906.32
Sub-Total	$10,899.16	$3,266.82	$14,165.98
Stores Handling(2)	$627.79	$0.00	$627.79
SubTotal	$11,526.95	$3,266.82	$14,793.77
Engineering(4)	$2,199.57	$623.37	$2,822.94
TOTAL	$13,726.52	$3,890.19	$17,616.71

1 - Includes Sales Tax.

2 - 5.76 % of All Material.

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

4 - 19.082% of All Material and Labor.

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

EXHIBIT XXVII (B)

FPL 3/15/2008

OVERHEAD VS. UNDERGROUND

SUMMARY SHEET

COST PER RISER -

SMALL SINGLE PHASE RISER

2008

ITEM	OVERHEAD	UNDERGROUND	DIFFERENTIAL
LABOR	$154.99	$498.06	$343.07
MATERIAL	$83.13	$253.34	$170.21
TOTAL	$238.12	$751.40	$513.28

EXHIBIT XXVIII

FPL

3/15/2008

OVERHEAD MATERIAL AND LABOR COST PER SERVICE

SINGLE PHASE SMALL SERVICE

2008

ITEM	MATERIAL(1)	LABOR(3)	TOTAL
Service	$66.01	$130.15	$196.16
Primary	$0.00	$0.00	$0.00
Secondary	$0.00	$0.00	$0.00
Poles	$0.00	$0.00	$0.00
Transformers	$0.00	$0.00	$0.00
Sub-Total	$66.01	$130.15	$196.16
Stores Handling(2)	$3.80	$0.00	$3.80
SubTotal	$69.81	$130.15	$199.96
Engineering(4)	$13.32	$24.84	$38.16
TOTAL	$83.13	$154.99	$238.12

1 - Includes Sales Tax.

2 - 5.76 % of All Material.

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

4 - 19.082% of All Material and Labor.

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

EXHIBIT XXIX

FPL

3/15/2008

UNDERGROUND MATERIAL AND LABOR COST PER RISER

SMALL SINGLE PHASE RISER

2008

ITEM	MATERIAL(1)	LABOR(3)	TOTAL
Service	$0.00	$0.00	$0.00
Primary	$0.00	$0.00	$0.00
Secondary	$201.15	$418.25	$619.40
Transformers	$0.00	$0.00	$0.00
Trenching	$0.00	$0.00	$0.00
Sub-Total	$201.15	$418.25	$619.40
Stores Handling(2)	$11.59	$0.00	$11.59
SubTotal	$212.74	$418.25	$630.99
Engineering(4)	$40.60	$79.81	$120.41
TOTAL	$253.34	$498.06	$751.40

1 - Includes Sales Tax.

2 - 5.76 % of All Material.

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

4 - 19.082% of All Material and Labor.

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

EXHIBIT XXX

FPL

3/15/2008

OVERHEAD VS. UNDERGROUND

SUMMARY SHEET

COST PER RISER -

LARGE SINGLE PHASE RISER

2008

ITEM	OVERHEAD	UNDERGROUND	DIFFERENTIAL
LABOR	$329.56	$708.10	$378.54
MATERIAL	$286.38	$772.90	$486.52
TOTAL	$615.94	$1,481.00	$865.06

EXHIBIT XXXI

FPL 3/28/2008 3/15/2008

OVERHEAD MATERIAL AND LABOR COST PER SERVICE

SINGLE PHASE LARGE SERVICE

2008

ITEM	MATERIAL(1)	LABOR(3)	TOTAL
Service	$304.37	$276.75	$581.12
Primary	$0.00	$0.00	$0.00
Secondary	$0.00	$0.00	$0.00
Poles	$0.00	$0.00	$0.00
Transformers	$0.00	$0.00	$0.00
Sub-Total	$304.37	$276.75	$581.12
Stores Handling(2)	$17.53	$0.00	$17.53
SubTotal	$321.90	$276.75	$598.65
Engineering(4)	$61.42	$52.81	$114.23
TOTAL	$383.32	$329.56	$712.88

1 - Includes Sales Tax.

2 - 5.76 % of All Material.

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

4 - 19.082% of All Material and Labor.

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

EXHIBIT XXXII

FPL 3/15/2008

UNDERGROUND MATERIAL AND LABOR COST PER RISER

LARGE SINGLE PHASE RISER

2008

ITEM	MATERIAL(1)	LABOR(3)	TOTAL
Service	$0.00	$0.00	$0.00
Primary	$0.00	$0.00	$0.00
Secondary	$717.75	$594.63	$1,312.38
Transformers	$0.00	$0.00	$0.00
Trenching	$0.00	$0.00	$0.00
Sub-Total	$717.75	$594.63	$1,312.38
Stores Handling(2)	$41.34	$0.00	$41.34
SubTotal	$759.09	$594.63	$1,353.72
Engineering(4)	$144.85	$113.47	$258.32
TOTAL	$903.94	$708.10	$1,612.04

1 - Includes Sales Tax.

2 - 5.76 % of All Material.

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

4 - 19.082% of All Material and Labor.

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

EXHIBIT XXXIII

FPL 3/15/2008

OVERHEAD MATERIAL AND LABOR COST PER SERVICE

THREE PHASE SMALL SERVICE

2008

ITEM	MATERIAL(1)	LABOR(3)	TOTAL
Service	$79.55	$163.62	$243.17
Primary	$0.00	$0.00	$0.00
Secondary	$0.00	$0.00	$0.00
Poles	$0.00	$0.00	$0.00
Transformers	$0.00	$0.00	$0.00
Sub-Total	$79.55	$163.62	$243.17
Stores Handling(2)	$4.58	$0.00	$4.58
SubTotal	$84.13	$163.62	$247.75
Engineering(4)	$16.05	$31.22	$47.27
TOTAL	$100.18	$194.84	$295.02

1 - Includes Sales Tax.

2 - 5.76 % of All Material.

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

4 - 19.082% of All Material and Labor.

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

EXHIBIT XXXV

FPL 3/15/2008

UNDERGROUND MATERIAL AND LABOR COST PER RISER

SMALL THREE PHASE RISER

2008

ITEM	MATERIAL(1)	LABOR(3)	TOTAL
Service	$0.00	$0.00	$0.00
Primary	$0.00	$0.00	$0.00
Secondary	$315.55	$506.79	$822.34
Transformers	$0.00	$0.00	$0.00
Trenching	$0.00	$0.00	$0.00
Sub-Total	$315.55	$506.79	$822.34
Stores Handling(2)	$18.18	$0.00	$18.18
SubTotal	$333.73	$506.79	$840.52
Engineering(4)	$63.68	$96.71	$160.39
TOTAL	$397.41	$603.50	$1,000.91

1 - Includes Sales Tax.

2 - 5.76 % of All Material.

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

4 - 19.082% of All Material and Labor.

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

EXHIBIT XXXVI

FPL

3/15/2008

OVERHEAD VS. UNDERGROUND

SUMMARY SHEET

COST PER RISER -

LARGE THREE PHASE RISER

2008

ITEM	OVERHEAD	UNDERGROUND	DIFFERENTIAL
LABOR	$329.56	$895.01	$565.45
MATERIAL	$383.32	$1,151.70	$768.38
TOTAL	$712.88	$2,046.71	$1,333.83

EXHIBIT XXXVII

FPL 3/15/2008

OVERHEAD MATERIAL AND LABOR COST PER SERVICE

THREE PHASE LARGE SERVICE

2008

ITEM	MATERIAL(1)	LABOR(3)	TOTAL
Service	$304.37	$276.75	$581.12
Primary	$0.00	$0.00	$0.00
Secondary	$0.00	$0.00	$0.00
Poles	$0.00	$0.00	$0.00
Transformers	$0.00	$0.00	$0.00
Sub-Total	$304.37	$276.75	$581.12
Stores Handling(2)	$17.53	$0.00	$17.53
SubTotal	$321.90	$276.75	$598.65
Engineering(4)	$61.42	$52.81	$114.23
TOTAL	$383.32	$329.56	$712.88

1 - Includes Sales Tax.

2 - 5.76 % of All Material.

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

4 - 19.082% of All Material and Labor.

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

EXHIBIT XXXVIII

FPL 3/15/2008

UNDERGROUND MATERIAL AND LABOR COST PER RISER

LARGE THREE PHASE RISER

2008

ITEM	MATERIAL(1)	LABOR(3)	TOTAL
Service	$0.00	$0.00	$0.00
Primary	$0.00	$0.00	$0.00
Secondary	$914.48	$751.59	$1,666.07
Transformers	$0.00	$0.00	$0.00
Trenching	$0.00	$0.00	$0.00
Sub-Total	$914.48	$751.59	$1,666.07
Stores Handling(2)	$52.67	$0.00	$52.67
SubTotal	$967.15	$751.59	$1,718.74
Engineering(4)	$184.55	$143.42	$327.97
TOTAL	$1,151.70	$895.01	$2,046.71

1 - Includes Sales Tax.

2 - 5.76 % of All Material.

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

4 - 19.082% of All Material and Labor.

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

EXHIBIT XXXIX

FPL

3/15/2008

UNDERGROUND MATERIAL AND LABOR COST PER RISER

SMALL HANDHOLE

2008

ITEM	MATERIAL(1)	LABOR(3)	TOTAL
Service	$0.00	$0.00	$0.00
Primary	$0.00	$0.00	$0.00
Secondary	$91.70	$53.13	$144.83
Transformers	$0.00	$0.00	$0.00
Trenching	$0.00	$0.00	$0.00
Sub-Total	$91.70	$53.13	$144.83
Stores Handling(2)	$5.28	$0.00	$5.28
SubTotal	$96.98	$53.13	$150.11
Engineering(4)	$18.51	$10.14	$28.65
TOTAL	$115.49	$63.27	$178.76

1 - Includes Sales Tax.

2 - 5.76 % of All Material.

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

4 - 19.082% of All Material and Labor.

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

EXHIBIT XL

FPL

3/15/2008

UNDERGROUND MATERIAL AND LABOR COST PER RISER

INTERMEDIATE HANDHOLE

2008

ITEM	MATERIAL(1)	LABOR(3)	TOTAL
Service	$0.00	$0.00	$0.00
Primary	$0.00	$0.00	$0.00
Secondary	$114.88	$53.13	$168.01
Transformers	$0.00	$0.00	$0.00
Trenching	$0.00	$0.00	$0.00
Sub-Total	$114.88	$53.13	$168.01
Stores Handling(2)	$6.62	$0.00	$6.62
SubTotal	$121.50	$53.13	$174.63
Engineering(4)	$23.18	$10.14	$33.32
TOTAL	$144.68	$63.27	$207.95

1 - Includes Sales Tax.

2 - 5.76 % of All Material.

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

4 - 19.082% of All Material and Labor.

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

EXHIBIT XLI (A)

FPL

3/15/2008

UNDERGROUND MATERIAL AND LABOR COST PER RISER

LARGE HANDHOLE

2008

ITEM	MATERIAL(1)	LABOR(3)	TOTAL
Service	$0.00	$0.00	$0.00
Primary	$0.00	$0.00	$0.00
Secondary	$385.14	$202.11	$587.25
Transformers	$0.00	$0.00	$0.00
Trenching	$0.00	$0.00	$0.00
Sub-Total	$385.14	$202.11	$587.25
Stores Handling(2)	$22.18	$0.00	$22.18
SubTotal	$407.32	$202.11	$609.43
Engineering(4)	$77.72	$38.57	$116.29
TOTAL	$485.04	$240.68	$725.72

1 - Includes Sales Tax.

2 - 5.76 % of All Material.

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

4 - 19.082% of All Material and Labor.

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

EXHIBIT XLI (B)

FPL

3/15/2008

UNDERGROUND MATERIAL AND LABOR COST PER RISER

PADMOUNTED SECONDARY JUNCTION BOX

2008

ITEM	MATERIAL(1)	LABOR(3)	TOTAL
Service	$0.00	$0.00	$0.00
Primary	$0.00	$0.00	$0.00
Secondary	$937.66	$337.42	$1,275.08
Transformers	$0.00	$0.00	$0.00
Trenching	$0.00	$0.00	$0.00
Sub-Total	$937.66	$337.42	$1,275.08
Stores Handling(2)	$54.01	$0.00	$54.01
SubTotal	$991.67	$337.42	$1,329.09
Engineering(4)	$189.23	$64.39	$253.62
TOTAL	$1,180.90	$401.81	$1,582.71

1 - Includes Sales Tax.

2 - 5.76 % of All Material.

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

4 - 19.082% of All Material and Labor.

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

EXHIBIT XLII (A)

FPL 3/15/2008

UNDERGROUND MATERIAL AND LABOR COST PER CABINET

PADMOUNTED SECONDARY JUNCTION CABINET

2008

ITEM	MATERIAL(1)	LABOR(3)	TOTAL
Service	$0.00	$0.00	$0.00
Primary	$0.00	$0.00	$0.00
Secondary	$5,529.84	$321.99	$5,851.83
Transformers	$0.00	$0.00	$0.00
Trenching	$0.00	$0.00	$0.00
Sub-Total	$5,529.84	$321.99	$5,851.83
Stores Handling(2)	$318.52	$0.00	$318.52
SubTotal	$5,848.36	$321.99	$6,170.35
Engineering(4)	$1,115.98	$61.44	$1,177.42
TOTAL	$6,964.34	$383.43	$7,347.77

1 - Includes Sales Tax.

2 - 5.76 % of All Material.

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

4 - 19.082% of All Material and Labor.

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

EXHIBIT XLII (B)

FPL 3/15/2008

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

2008

ITEM	MATERIAL(1)	LABOR(2)	TOTAL
350 MCM Al Wire (per set)	$ 845.00	$0.00	$845.00
500 MCM Cu Wire (per set)	$ 1,531.80	$0.00	$1,531.80
750 MCM Al Wire (per set)	$ 927.00	$0.00	$927.00
750 MCM Cu Wire (per set)	$ 1,903.40	$0.00	$1,903.40
Pull Setup (one per cab)	$0.00	$ 132.73	$132.73
Pulling Cable (per set)	$0.00	$ 57.02	$57.02
Tap Wires in Transformer and Cabinet (per set)	$0.00	$ 128.96	$128.96
Usage Statistics			
350 MCM Al Wire	0%		
500 MCM CU Wire	25%		
750 MCM Al Wire	50%		
750 MCM Cu Wire	25%		
Weighted Cost of Wire	$1,322.30		
Number of Sets			
1 Set	15%		
2 Sets	30%		
3 Sets	30%		
4 Sets	25%		
Weighted Pulling Cost	$0.00	$283.83	
Weighted Wire Subtotal	$3,504.10	$341.74	
Total Cost of Secondary	**$4,129.67**		

The first 12 sets of service conductors will be tapped, since they are included in a standard transformer installation (750 KVA or greater). Any sets greater than 12 will incur a differential cost per set: **$64.48**

1 - Includes Sales Tax, 5.76 % Stores Loading of All Material, and 19.082% Engineering Overhead of all Material.

2 - Includes Payroll, Taxes, Insurance, P&W, & Transportation, and 19.082% Engineering Overhead of all Labor.

3 - 8 foot spacing between cabinet and transformer needs 20' of conductor per set.

4 - Usage statistics based on all new installations during 2003 & 2004.

EXHIBIT XLII (C)

FPL 3/15/2008

UNDERGROUND MATERIAL AND LABOR COST PER HANDHOLE

SINGLE PHASE PRIMARY 48" SPLICE BOX

WITH SPLICES AND PULL LABOR

2008

ITEM	MATERIAL(1)	LABOR(3)	TOTAL
Service	$0.00	$0.00	$0.00
Primary	$446.74	$580.38	$1,027.12
Secondary	$0.00	$0.00	$0.00
Transformers	$0.00	$0.00	$0.00
Trenching	$0.00	$0.00	$0.00
Sub-Total	$446.74	$580.38	$1,027.12
Stores Handling(2)	$25.73	$0.00	$25.73
SubTotal	$472.47	$580.38	$1,052.85
Engineering(4)	$90.16	$110.75	$200.91
TOTAL	$562.63	$691.13	$1,253.76

1 - Includes Sales Tax.

2 - 5.76 % of All Material.

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

4 - 19.082% of All Material and Labor.

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

EXHIBIT XLIII

FPL 3/15/2008

UNDERGROUND MATERIAL AND LABOR COST PER HANDHOLE

TWO PHASE PRIMARY 48" SPLICE BOX

WITH SPLICES AND PULL LABOR

2008

ITEM	MATERIAL(1)	LABOR(3)	TOTAL
Service	$0.00	$0.00	$0.00
Primary	$508.34	$943.02	$1,451.36
Secondary	$0.00	$0.00	$0.00
Transformers	$0.00	$0.00	$0.00
Trenching	$0.00	$0.00	$0.00
Sub-Total	$508.34	$943.02	$1,451.36
Stores Handling(2)	$29.28	$0.00	$29.28
SubTotal	$537.62	$943.02	$1,480.64
Engineering(4)	$102.59	$179.95	$282.54
TOTAL	$640.21	$1,122.97	$1,763.18

1 - Includes Sales Tax.

2 - 5.76 % of All Material.

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

4 - 19.082% of All Material and Labor.

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

EXHIBIT XLIV

FPL

3/15/2008

UNDERGROUND MATERIAL AND LABOR COST PER HANDHOLE

THREE PHASE PRIMARY 48" SPLICE BOX

WITH SPLICES AND PULL LABOR

2008

ITEM	MATERIAL(1)	LABOR(3)	TOTAL
Service	$0.00	$0.00	$0.00
Primary	$575.34	$1,019.45	$1,594.79
Secondary	$0.00	$0.00	$0.00
Transformers	$0.00	$0.00	$0.00
Trenching	$0.00	$0.00	$0.00
Sub-Total	$575.34	$1,019.45	$1,594.79
Stores Handling(2)	$33.14	$0.00	$33.14
SubTotal	$608.48	$1,019.45	$1,627.93
Engineering(4)	$116.11	$194.53	$310.64
TOTAL	$724.59	$1,213.98	$1,938.57

1 - Includes Sales Tax.

2 - 5.76 % of All Material.

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

4 - 19.082% of All Material and Labor.

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

EXHIBIT XLV

FPL

3/15/2008

OVERHEAD VS. UNDERGROUND

SUMMARY SHEET

COST PER FOOT -

SINGLE PHASE PRIMARY LATERAL TRENCH

WITH CABLE-IN-CONDUIT

2008

ITEM	OVERHEAD	UNDERGROUND	DIFFERENTIAL
LABOR	$3,903.03	$4,716.12	$813.09
MATERIAL	$2,071.59	$2,580.51	$508.92
TOTAL	$5,974.62	$7,296.63	$1,322.01
PER FOOT TOTAL	$5.97	$7.30	$1.33

EXHIBIT XLVI

FPL 3/15/2008

OVERHEAD MATERIAL AND LABOR COST PER FOOT

SINGLE PHASE PRIMARY LATERAL POLE LINE

2008

ITEM	MATERIAL(1)	LABOR(3)	TOTAL
Service	$0.00	$0.00	$0.00
Primary	$314.64	$943.66	$1,258.30
Secondary	$314.64	$943.66	$1,258.30
Poles	$1,015.60	$1,390.28	$2,405.88
Transformers	$0.00	$0.00	$0.00
Sub-Total	$1,644.88	$3,277.60	$4,922.48
Stores Handling(2)	$94.75	$0.00	$94.75
SubTotal	$1,739.63	$3,277.60	$5,017.23
Engineering(4)	$331.96	$625.43	$957.39
TOTAL	$2,071.59	$3,903.03	$5,974.62

1 - Includes Sales Tax.

2 - 5.76 % of All Material.

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

4 - 19.082% of All Material and Labor.

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

EXHIBIT XLVII

UNDERGROUND MATERIAL AND LABOR COST PER FOOT

SINGLE PHASE PRIMARY LATERAL TRENCH

WITH CABLE-IN-CONDUIT

2008

ITEM	MATERIAL(1)	LABOR(3)	TOTAL
Service	$0.00	$0.00	$0.00
Primary	$2,048.98	$939.34	$2,988.32
Secondary	$0.00	$0.00	$0.00
Transformers	$0.00	$0.00	$0.00
Trenching	$0.00	$3,021.06	$3,021.06
Sub-Total	$2,048.98	$3,960.40	$6,009.38
Stores Handling(2)	$118.02	$0.00	$118.02
SubTotal	$2,167.00	$3,960.40	$6,127.40
Engineering(4)	$413.51	$755.72	$1,169.23
TOTAL	$2,580.51	$4,716.12	$7,296.63
PER FOOT TOTAL	$2.58	$4.72	$7.30

1 - Includes Sales Tax.

2 - 5.76 % of All Material.

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

4 - 19.082% of All Material and Labor.

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

EXHIBIT XLVIII

FPL

3/15/2008

OVERHEAD VS. UNDERGROUND

SUMMARY SHEET

COST PER FOOT -

TWO PHASE PRIMARY LATERAL TRENCH

WITH CABLE-IN-CONDUIT

2008

ITEM	OVERHEAD	UNDERGROUND	DIFFERENTIAL
LABOR	$4,919.63	$5,721.83	$802.20
MATERIAL	$2,842.08	$5,161.03	$2,318.95
TOTAL	$7,761.71	$10,882.86	$3,121.15
PER FOOT TOTAL	$7.76	$10.88	$3.12

EXHIBIT XLIX

FPL 3/15/2008

OVERHEAD MATERIAL AND LABOR COST PER FOOT

TWO PHASE PRIMARY LATERAL POLE LINE

2008

ITEM	MATERIAL(1)	LABOR(3)	TOTAL
Service	$0.00	$0.00	$0.00
Primary	$640.55	$1,827.30	$2,467.85
Secondary	$320.28	$913.65	$1,233.93
Poles	$1,295.85	$1,390.35	$2,686.20
Transformers	$0.00	$0.00	$0.00
Sub-Total	$2,256.68	$4,131.30	$6,387.98
Stores Handling(2)	$129.98	$0.00	$129.98
SubTotal	$2,386.66	$4,131.30	$6,517.96
Engineering(4)	$455.42	$788.33	$1,243.75
TOTAL	$2,842.08	$4,919.63	$7,761.71

1 - Includes Sales Tax.

2 - 5.76 % of All Material.

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

4 - 19.082% of All Material and Labor.

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

EXHIBIT L

FPL 3/15/2008

UNDERGROUND MATERIAL AND LABOR COST PER FOOT

TWO PHASE PRIMARY LATERAL TRENCH

WITH CABLE-IN-CONDUIT

2008

ITEM	MATERIAL(1)	LABOR(3)	TOTAL
Service	$0.00	$0.00	$0.00
Primary	$4,097.97	$1,783.89	$5,881.86
Secondary	$0.00	$0.00	$0.00
Transformers	$0.00	$0.00	$0.00
Trenching	$0.00	$3,021.06	$3,021.06
Sub-Total	$4,097.97	$4,804.95	$8,902.92
Stores Handling(2)	$236.04	$0.00	$236.04
SubTotal	$4,334.01	$4,804.95	$9,138.96
Engineering(4)	$827.02	$916.88	$1,743.90
TOTAL	$5,161.03	$5,721.83	$10,882.86
PER FOOT TOTAL	$5.16	$5.72	$10.88

1 - Includes Sales Tax.

2 - 5.76 % of All Material.

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

4 - 19.082% of All Material and Labor.

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

EXHIBIT LI

FPL

3/15/2008

OVERHEAD VS. UNDERGROUND

SUMMARY SHEET

COST PER FOOT -

THREE PHASE PRIMARY LATERAL TRENCH

WITH CABLE-IN-CONDUIT

2008

ITEM	OVERHEAD	UNDERGROUND	DIFFERENTIAL
LABOR	$5,936.38	$4,993.02	($943.36)
MATERIAL	$3,620.32	$7,920.12	$4,299.80
TOTAL	$9,556.70	$12,913.14	$3,356.44
PER FOOT TOTAL	$9.56	$12.91	$3.35

EXHIBIT LII

FPL

3/15/2008

OVERHEAD MATERIAL AND LABOR COST PER FOOT

THREE PHASE PRIMARY LATERAL POLE LINE

2008

ITEM	MATERIAL(1)	LABOR(3)	TOTAL
Service	$0.00	$0.00	$0.00
Primary	$970.70	$2,696.06	$3,666.76
Secondary	$323.57	$898.69	$1,222.26
Poles	$1,580.34	$1,390.37	$2,970.71
Transformers	$0.00	$0.00	$0.00
Sub-Total	$2,874.61	$4,985.12	$7,859.73
Stores Handling(2)	$165.58	$0.00	$165.58
SubTotal	$3,040.19	$4,985.12	$8,025.31
Engineering(4)	$580.13	$951.26	$1,531.39
TOTAL	$3,620.32	$5,936.38	$9,556.70

1 - Includes Sales Tax.

2 - 5.76 % of All Material.

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

4 - 19.082% of All Material and Labor.

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

EXHIBIT LIII

FPL 3/15/2008

UNDERGROUND MATERIAL AND LABOR COST PER FOOT

THREE PHASE PRIMARY LATERAL TRENCH

WITH CABLE-IN-CONDUIT

2008

ITEM	MATERIAL(1)	LABOR(3)	TOTAL
Service	$0.00	$0.00	$0.00
Primary	$6,288.75	$1,171.87	$7,460.62
Secondary	$0.00	$0.00	$0.00
Transformers	$0.00	$0.00	$0.00
Trenching	$0.00	$3,021.06	$3,021.06
Sub-Total	$6,288.75	$4,192.93	$10,481.68
Stores Handling(2)	$362.23	$0.00	$362.23
SubTotal	$6,650.98	$4,192.93	$10,843.91
Engineering(4)	$1,269.14	$800.09	$2,069.23
TOTAL	$7,920.12	$4,993.02	$12,913.14
PER FOOT TOTAL	$7.92	$4.99	$12.91

1 - Includes Sales Tax.

2 - 5.76 % of All Material.

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

4 - 19.082% of All Material and Labor.

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

EXHIBIT LIV

FPL 3/15/2008

UNDERGROUND MATERIAL AND LABOR COST PER FOOT

SINGLE PHASE PRIMARY LATERAL TRENCH

WITH CABLE-IN-CONDUIT

2008

ITEM	MATERIAL(1)	LABOR(3)	TOTAL
Service	$0.00	$0.00	$0.00
Primary	$2,048.98	$939.34	$2,988.32
Secondary	$0.00	$0.00	$0.00
Transformers	$0.00	$0.00	$0.00
Trenching	$0.00	$3,021.06	$3,021.06
Sub-Total	$2,048.98	$3,960.40	$6,009.38
Stores Handling(2)	$118.02	$0.00	$118.02
SubTotal	$2,167.00	$3,960.40	$6,127.40
Engineering(4)	$413.51	$755.72	$1,169.23
TOTAL	$2,580.51	$4,716.12	$7,296.63
PER FOOT TOTAL	$2.58	$4.72	$7.30

1 - Includes Sales Tax.

2 - 5.76 % of All Material.

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

4 - 19.082% of All Material and Labor.

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

EXHIBIT LV

FPL

UNDERGROUND MATERIAL AND LABOR COST PER FOOT

TWO PHASE PRIMARY LATERAL TRENCH

WITH CABLE-IN-CONDUIT

2008

ITEM	MATERIAL(1)	LABOR(3)	TOTAL
Service	$0.00	$0.00	$0.00
Primary	$4,097.97	$1,783.89	$5,881.86
Secondary	$0.00	$0.00	$0.00
Transformers	$0.00	$0.00	$0.00
Trenching	$0.00	$3,021.06	$3,021.06
Sub-Total	$4,097.97	$4,804.95	$8,902.92
Stores Handling(2)	$236.04	$0.00	$236.04
SubTotal	$4,334.01	$4,804.95	$9,138.96
Engineering(4)	$827.02	$916.88	$1,743.90
TOTAL	$5,161.03	$5,721.83	$10,882.86
PER FOOT TOTAL	$5.16	$5.72	$10.88

1 - Includes Sales Tax.

2 - 5.76 % of All Material.

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

4 - 19.082% of All Material and Labor.

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

EXHIBIT LVI

FPL

3/15/2008

UNDERGROUND MATERIAL AND LABOR COST PER FOOT

THREE PHASE PRIMARY LATERAL TRENCH

WITH CABLE-IN-CONDUIT

2008

ITEM	MATERIAL(1)	LABOR(3)	TOTAL
Service	$0.00	$0.00	$0.00
Primary	$6,288.75	$1,171.87	$7,460.62
Secondary	$0.00	$0.00	$0.00
Transformers	$0.00	$0.00	$0.00
Trenching	$0.00	$3,021.06	$3,021.06
Sub-Total	$6,288.75	$4,192.93	$10,481.68
Stores Handling(2)	$362.23	$0.00	$362.23
SubTotal	$6,650.98	$4,192.93	$10,843.91
Engineering(4)	$1,269.14	$800.09	$2,069.23
TOTAL	$7,920.12	$4,993.02	$12,913.14
PER FOOT TOTAL	$7.92	$4.99	$12.91

1 - Includes Sales Tax.

2 - 5.76 % of All Material.

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

4 - 19.082% of All Material and Labor.

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

EXHIBIT LVII

FPL

2008 UCD TARIFF

AVERAGE UCD UNDERGROUND FEEDER COST

Underground	Overhead	Difference	
$/Ft..... $30.10	$/Ft..... $17.21	$/Ft.....	$12.89
		Round To: $/Ft.....	**$12.89**

13 kV UG Switch Cabinet (9/3 cabinet w/ all hardware & cable) = ...	$18,507.93
13 kV Salt Spray UG Switch Cabinet (9/3 cabinet w/ all hardware & cable) = ...	$20,768.69
23 kV UG Switch Cabinet (9/3 cabinet w/ all hardware & cable) = ...	$24,345.68
23 kV Salt Spray UG Switch Cabinet (9/3 cabinet w/ all hardware & cable) = ...	$28,100.26
13 kV UG Switch Cabinet (6/6 cabinet w/ all hardware & cable) = ...	$17,204.56
13 kV Salt Spray UG Switch Cabinet (6/6 cabinet w/ all hardware & cable) = ...	$20,837.29
23 kV UG Switch Cabinet (6/6 cabinet w/ all hardware & cable) = ...	$22,384.69
23 kV Salt Spray UG Switch Cabinet (6/6 cabinet w/ all hardware & cable) = ...	$26,590.58

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

17	13 kV 9/3 cabinets
0	13 kV SS 9/3 cabinets
37	23 kV 9/3 cabinets
0	23 kV SS 9/3 cabinets
48	13 kV 6/6 cabinets
1	13 kV SS 6/6 cabinets
115	23 kV 6/6 cabinets
2	23 kV SS 6/6 cabinets

Weighted Average: $21,315.92

$/Switch Cabinet **$21,315.92**

NOTE: All estimates based on three phase requirements.
See Exhibit LIX for details.

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

EXHIBIT LVIII

FPL

3/15/2008

2008 UCD TARIFF

FEEDER COST

Feeder Length =		25,428
UG Feeder Cost* (excluding UG switches) =		$828,354.68
26 UG Lateral Risers not required if UG Feeder is used		
Cost of each Lateral Riser =	$2,421.18	
26 Lateral Risers X $2,421.18 =		($62,950.68)
Net UG Feeder Cost =		$765,404.00
UG Feeder per foot cost =		$30.10
OH Feeder Cost (excluding OH switches & hardware) =		$437,523.54
OH Feeder per foot cost =		$17.21
Feeder Differential Cost (per foot) =		$12.89

13 kV UG Switch Cabinet (9/3 cabinet w/ all hardware & cable) =	$22,782.90
13 kV Salt Spray UG Switch Cabinet (9/3 cabinet w/ all hardware & cable) =	$25,715.90
23 kV UG Switch Cabinet (9/3 cabinet w/ all hardware & cable) =	$28,759.91
23 kV Salt Spray UG Switch Cabinet (9/3 cabinet w/ all hardware & cable) =	$33,225.40
13 kV UG Switch Cabinet (6/6 cabinet w/ all hardware & cable) =	$21,479.53
13 kV Salt Spray UG Switch Cabinet (6/6 cabinet w/ all hardware & cable) =	$25,784.50
23 kV UG Switch Cabinet (6/6 cabinet w/ all hardware & cable) =	$26,798.92
23 kV Salt Spray UG Switch Cabinet (6/6 cabinet w/ all hardware & cable) =	$31,715.72
13 kV OH Switch Cabinet (including switch, pole, and all Hardware) =	$4,274.97
13 kV OH Salt Spray Switch Cabinet (including switch, pole, and all Hardware) =	$4,947.21
23 kV OH Switch Cabinet (including switch, pole, and all Hardware) =	$4,414.23
23 kV OH Salt Spray Switch Cabinet (including switch, pole, and all Hardware) =	$5,125.14
13 kV UG Switch Cabinet - 9/3 Cabinet Differential =	$18,507.93
13 kV Salt Spray UG Switch Cabinet - 9/3 Cabinet Differential =	$20,768.69
23 kV UG Switch Cabinet - 9/3 Cabinet Differential =	$24,345.68
23 kV Salt Spray UG Switch Cabinet - 9/3 Cabinet Differential =	$28,100.26
13 kV UG Switch Cabinet - 6/6 Cabinet Differential =	$17,204.56
13 kV Salt Spray UG Switch Cabinet - 6/6 Cabinet Differential =	$20,837.29
23 kV UG Switch Cabinet - 6/6 Cabinet Differential =	$22,384.69
23 kV Salt Spray UG Switch Cabinet - 6/6 Cabinet Differential =	$26,590.58
Switch Cabinet Differential (Weighted Average) =	**$21,315.92**

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

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

EXHIBIT LIX

FPL

5/9/2005

2008 UCD TARIFF

SMALL COMMERCIAL SERVICES (1)

WOOD POLE, ACCESSIBLE

	120 VOLT, 2-WIRE SERVICE			120/240 VOLT, 3-WIRE SERVICE		
	OVERHEAD	UNDERGROUND	DIFFERENTIAL	OVERHEAD	UNDERGROUND	DIFFERENTIAL
MATERIAL (2)	$28.99	$149.61	$120.62	$96.56	$223.10	$126.54
LABOR(4)	$91.00	$464.96	$373.96	$101.50	$485.37	$383.87
STORES HANDLING (3	$1.56	$8.03	$6.47	$5.19	$11.98	$6.79
ENGINEERING (5)	$23.19	$118.80	$95.61	$38.79	$137.48	$98.69
TOTAL	$144.74	$741.40	$596.66	$242.04	$857.93	$615.89

WOOD POLE, INACCESSIBLE

	120 VOLT, 2-WIRE SERVICE			120/240 VOLT, 3-WIRE SERVICE		
	OVERHEAD	UNDERGROUND	DIFFERENTIAL	OVERHEAD	UNDERGROUND	DIFFERENTIAL
MATERIAL (2)	$28.99	$149.61	$120.62	$96.56	$223.10	$126.54
LABOR(4)	$107.37	$548.67	$441.30	$119.77	$572.75	$452.98
STORES HANDLING (3	$1.56	$8.03	$6.47	$5.19	$11.98	$6.79
ENGINEERING (5)	$26.32	$134.78	$108.46	$42.27	$154.15	$111.88
TOTAL	$164.24	$841.09	$676.85	$263.79	$961.98	$698.19

CONCRETE POLE, ACCESSIBLE

	120 VOLT, 2-WIRE SERVICE			120/240 VOLT, 3-WIRE SERVICE		
	OVERHEAD	UNDERGROUND	DIFFERENTIAL	OVERHEAD	UNDERGROUND	DIFFERENTIAL
MATERIAL (2)	$28.99	$166.44	$137.45	$96.56	$239.93	$143.37
LABOR(4)	$91.00	$464.96	$373.96	$101.50	$485.37	$383.87
STORES HANDLING (3	$1.56	$8.94	$7.38	$5.19	$12.88	$7.69
ENGINEERING (5)	$23.19	$122.19	$99.00	$38.79	$140.86	$102.07
TOTAL	$144.74	$762.53	$617.79	$242.04	$879.04	$637.00

1 - Conditions for FPL providing the UG service wire to a non-residential customer's meter can include:
A) Customer's Main Line Switch is to be less than or equal to 125 amps (120/240 Volt 3-wire service) or 60 amps (120 Volt 2-wire service) AND
B) The meter can is at least 5 feet, but not more than 100 feet, from the pole.

2 - Includes Sales Tax.

3 - 5.76 % of All Material.

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

5 - 19.082% of All Material and Labor.

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

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

EXHIBIT LX

FPL

3/15/2008

2008 UCD TARIFF

CREDITS

Lateral Trench Credit = ...	$97.48	/MH X	0.029	MH =.....	$2.83	/Ft.
				Round To.....	$2.83	/Ft.
Secondary/Service Trench Credit = ...	$97.48	/MH X	0.027	MH =.....	$2.63	/Ft.
				Round To.....	$2.63	/Ft.
2" Conduit Installation Credit = ...	$97.48	/MH X	0.005	MH =.....	$0.49	/Ft.
				Round To.....	$0.49	/Ft.
Larger than 2" Conduit Installation Credit =	$97.48	/MH X	0.007	MH =.....	$0.68	/Ft.
				Round To.....	$0.68	/Ft.
Large (48") Handhole/ Primary Splice Box Installation Credit = ...	$97.48	/MH X	1.94	MH =.....	$189.11	/HH
				Round To.....	$189.11	/HH
Small (30" or smaller) Handhole Installation Credit = ...	$97.48	/MH X	0.51	MH =.....	$49.71	/HH
				Round To.....	$49.71	/HH
Concrete Pad for Pad Mounted Transformer Credit =.....	$97.48	/MH X	0.3	MH =.....	$29.24	/Pad
				Round To.....	$29.24	/Pad
Feeder Splice Box Installation Credit = ...	$97.48	/MH X	7.36	MH =.....	$717.45	/Box
				Round To.....	$717.45	/Box
Padmount Switch Chamber Installation Credit = ...	$97.48	/MH X	4.71	MH =.....	$459.13	/Chamber
				Round To.....	$459.13	/Chamber

EXHIBIT LXII

TAB 1

MAY 16, 2008 FILING
REPLACEMENT TARIFF AND APPENDIX
PAGES
CORRECTION TO

OPERATION COST DIFFERENTIAL
CALCULATION

John T. Butler
Senior Attorney
Florida Power & Light Company
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Juno Beach, FL 33408-0420
(561) 304-5639
(561) 691-7135 (Facsimile)
E-mail: john_butler@fpl.com

May 16, 2008

-VIA HAND DELIVERY -

Ms. Ann Cole
Commission Clerk
Florida Public Service Commission
2540 Shumard Oak Blvd.
Tallahassee, FL 32399-0850

Re: Docket No. 070231-EI

Dear Ms. Cole:

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

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

CMP
COM
CTR
ECR
GCL 1
OPC
RCA
SCR
SGA
SEC
OTH

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

Sincerely,

John T. Butler

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

CORRECTED TARIFF SHEET 6.100

FLORIDA POWER & LIGHT COMPANY

Thirty-First Revised Sheet No. 6.100
Cancels Thirtieth Revised Sheet No. 6.100

SECTION 10.3 UNDERGROUND DISTRIBUTION FACILITIES FOR RESIDENTIAL SUBDIVISIONS AND DEVELOPMENTS

10.3.1. Availability

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

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

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

10.3.2. Contribution by Applicant

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

	Applicant's Contribution
1. Where density is 6.0 or more dwelling units per acre:	
1.1 Buildings that do not exceed four units, townhouses, and mobile homes – per service lateral.	
1. Subdivisions with 300 or more total service laterals	$ 0.00
2. Subdivisions from 100 to 299 total service laterals	$ 195.19
3. Subdivisions less than 100 total service laterals	$ 266.19
1.2 Mobile homes having Customer-owned services from meter center installed adjacent to the FPL primary trench route - per dwelling unit.	
1. Subdivisions with 300 or more total service laterals	$ 0.00
2. Subdivisions from 100 to 299 total service laterals	$ 11.15
3. Subdivisions less than 100 total service laterals	$ 82.15
2. Where density is 0.5 or greater, but less than 6.0 dwelling units per acre:	
Buildings that do not exceed four units, townhouses, and mobile homes – per service lateral	
1. Subdivisions with 200 or more total service laterals	$ 432.23
2. Subdivisions from 85 to 199 total service laterals	$ 644.23
3. Subdivisions less than 85 total service laterals	$ 715.23

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

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

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

	Applicant's Contribution
Cost per foot of feeder trench within the subdivision (excluding switches)	$12.89
Cost per switch package	$21,315.92

(Continued on Sheet No. 6.110)

~~Thirtieth~~ Thirty-First Revised Sheet No. 6.100
FLORIDA POWER & LIGHT COMPANY **Cancels ~~Twenty-Ninth~~ Thirtieth Revised Sheet No. 6.100**

SECTION 10.3 UNDERGROUND DISTRIBUTION FACILITIES FOR RESIDENTIAL SUBDIVISIONS AND DEVELOPMENTS

10.3.1. Availability

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

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

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

10.3.2. Contribution by Applicant

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

	Applicant's Contribution
1. Where density is 6.0 or more dwelling units per acre:	
1.1 Buildings that do not exceed four units, townhouses, and mobile homes – per service lateral.	~~$ 86.79~~
1. Subdivisions with 300 or more total service laterals	$ 0.00
2. Subdivisions from 100 to 299 total service laterals	$ 195.19
3. Subdivisions less than 100 total service laterals	$ 266.19
1.2 Mobile homes having Customer-owned services from meter center installed adjacent to the FPL primary trench route - per dwelling unit.	~~N/A~~
1. Subdivisions with 300 or more total service laterals	$ 0.00
2. Subdivisions from 100 to 299 total service laterals	$ 11.15
3. Subdivisions less than 100 total service laterals	$ 82.15
2. Where density is 0.5 or greater, but less than 6.0 dwelling units per acre:	
Buildings that do not exceed four units, townhouses, and mobile homes – per service lateral	~~$ 562.80~~
1. Subdivisions with 200 or more total service laterals	$ 432.23
2. Subdivisions from 85 to 199 total service laterals	$ 644.23
3. Subdivisions less than 85 total service laterals	$ 715.23

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

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

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

	Applicant's Contribution
Cost per foot of feeder trench within the subdivision (excluding switches)	~~$15.37~~ $12.89
Cost per switch package	~~$21,837.67~~ $21,315.92

(Continued on Sheet No. 6.110)

CORRECTED PAGE 2 OF APPENDIX 3

Estimates are broken down into a uniform format adopted as a standard by the participating companies.

Case 1. Low Density
Where density is 0.5 or greater, but less than 6 dwelling units per acre: Buildings that do not exceed four units, townhouses, and mobile homes -- per service lateral

Case 2. High Density
Where density is 6.0 or more dwelling units per acre: Buildings that do not exceed four units, townhouses, and mobile homes -- per service lateral

Case 3. Meter Pedestal
Where density is 6.0 or more dwelling units per acre: Mobile homes having Customer-owned services from meter centers installed adjacent to the FPL primary trench route -- per dwelling unit

	Operational Cost / Lot			Cost
Low Density	Non-Storm	Storm	Total	Differential
Pre-Operational Cost				$563.23
Post-Operational Cost				
Tier 1 - GAF Equivalent	$223	($354)	($131)	$432.23
Tier 2 - Mid-Band (40%)	$223	($142)	$81	$644.23
Tier 3 - Baseline (20%)	$223	($71)	$152	$715.23

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

	Operational Cost / Lot				Cost
Meter Pedestal	Non-Storm	Storm	Total		Differential
Pre-Operational Cost				Note 1	$0.00
Post-Operational Cost					
Tier 1 - GAF Equivalent	$197	($354)	($157)		$0.00
Tier 2 - Mid-Band (40%)	$197	($142)	$55		$11.15
Tier 3 - Baseline (20%)	$197	($71)	$126		$82.15

Note 1: The "Pre-Operational Cost" differential has been reduced to $0 since it is a negative amount (-$43.85). However, the negative amount has been applied to determine the "Post-Operational Cost" differentials.

CORRECTED PAGES OF APPENDIX 4

OPERATIONAL COSTS DIFFERENTIAL - LOW DENSITY

	30-Year NPV ($ per pole-line mile)			Cost
Low Density	O&M	Capital	Total	per Lot
Differential (Non-Storm)	$6,971	$12,247	$19,218	$223
Avoided Storm Restoration				
Tier 1 - GAF Equivalent	($30,486)		($30,486)	($354)
Tier 2 - Mid-Band (40%)	($12,195)		($12,195)	($142)
Tier 3 - Baseline (20%)	($6,097)		($6,097)	($71)

Low Density	Cost Differential
Pre-Operational Cost	$563.23
Post-Operational Cost	
Tier 1 - GAF Equivalent	$432.23
Tier 2 - Mid-Band (40%)	$644.23
Tier 3 - Baseline (20%)	$715.23

OPERATIONAL COSTS DIFFERENTIAL - HIGH DENSITY

	30-Year NPV ($ per pole-line mile)			Cost
Low Density	O&M	Capital	Total	per Lot
Differential (Non-Storm)	$7,130	$12,633	$19,763	$197
Avoided Storm Restoration				
Tier 1 - GAF Equivalent	($35,426)		($35,426)	($354)
Tier 2 - Mid-Band (40%)	($14,171)		($14,171)	($142)
Tier 3 - Baseline (20%)	($7,085)		($7,085)	($71)

Low Density	Cost Differential
Pre-Operational Cost	$140.19
Post-Operational Cost	
Tier 1 - GAF Equivalent	$0.00
Tier 2 - Mid-Band (40%)	$195.19
Tier 3 - Baseline (20%)	$266.19

OPERATIONAL COSTS DIFFERENTIAL - METER PEDESTAL

	30-Year NPV ($ per pole-line mile)			Cost
Low Density	O&M	Capital	Total	per Lot
Differential (Non-Storm)	$7,130	$12,633	$19,763	$197
Avoided Storm Restoration				
Tier 1 - GAF Equivalent	($35,426)		($35,426)	($354)
Tier 2 - Mid-Band (40%)	($14,171)		($14,171)	($142)
Tier 3 - Baseline (20%)	($7,085)		($7,085)	($71)

Low Density		Cost Differential
Pre-Operational Cost	Note 1	$0.00
Post-Operational Cost		
Tier 1 - GAF Equivalent		$0.00
Tier 2 - Mid-Band (40%)		$11.15
Tier 3 - Baseline (20%)		$82.15

Note 1: The "Pre-Operational Cost" differential has been reduced to $0 since it is a negative amount (-$43.85). However, the negative amount has been applied to determine the "Post-Operational Cost" differentials.

TAB 2

DECEMBER 2, 2008
TARIFF REVISIONS TO REFLECT
FPSC APPROVAL

Kenneth M. Rubin
Senior Attorney
Florida Power & Light Company
700 Universe Boulevard
Juno Beach, FL 33408-0420
(561) 691-2512
(561) 691-7135 (Facsimile)
E-mail: ken.rubin@fpl.com

December 2, 2008

-VIA HAND DELIVERY -

Ms. Connie Kummer
Bureau Chief
Division of Economic Regulation
Florida Public Service Commission
2540 Shumard Oak Blvd.
Tallahassee, FL 32399-0850

Re: Docket Nos. 070231-EI and 080244-EI

Dear Ms. Kummer:

Enclosed please find revised tariff sheets which I am providing for filing in the above referenced dockets. The revised tariff sheets relate to the Underground Distribution Facilities for Residential Subdivisions and Developments (Thirty-First Revised Sheet No. 6.100) in Docket No. 070231-EI and the Installation of Underground Electric Distribution Facilities for the Conversion of Overhead Electric Distribution Facilities (Third Revised Sheet No. 6.300) in Docket No. 080244-EI.

The tariffs were revised in accordance with the Commission approval provided during the Commission's November 13, 2008 Agenda Conference, and further in compliance with Commission Order No. PSC-08-0774-TRF-EI issued in Docket No. 070231-EI on November 24, 2008.

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

Sincerely,

Kenneth M. Rubin

Enclosure
cc: Counsel of record - w/attachments

SECTION 10.3 UNDERGROUND DISTRIBUTION FACILITIES FOR RESIDENTIAL SUBDIVISIONS AND DEVELOPMENTS

10.3.1. Availability

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

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

10.3.2. Contribution by Applicant

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

	Applicant's Contribution
1. Where density is 6.0 or more dwelling units per acre:	
1.1 Buildings that do not exceed four units, townhouses, and mobile homes – per service lateral.	
1. Subdivisions with 300 or more total service laterals	$ 0.00
2. Subdivisions from 100 to 299 total service laterals	$ 203.19
3. Subdivisions less than 100 total service laterals	$ 280.19
1.2 Mobile homes having Customer-owned services from meter center installed adjacent to the FPL primary trench route - per dwelling unit.	
1. Subdivisions with 300 or more total service laterals	$ 0.00
2. Subdivisions from 100 to 299 total service laterals	$ 19.15
3. Subdivisions less than 100 total service laterals	$ 96.15
2. Where density is 0.5 or greater, but less than 6.0 dwelling units per acre:	
Buildings that do not exceed four units, townhouses, and mobile homes – per service lateral	
1. Subdivisions with 200 or more total service laterals	$ 424.23
2. Subdivisions from 85 to 199 total service laterals	$ 654.23
3. Subdivisions less than 85 total service laterals	$ 731.23

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

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

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

	Applicant's Contribution
Cost per foot of feeder trench within the subdivision (excluding switches)	$12.89
Cost per switch package	$21,315.92

(Continued on Sheet No. 6.110)

FLORIDA POWER & LIGHT COMPANY

~~Thirtieth~~ Thirty-First Revised Sheet No. 6.100
Cancels ~~Twenty-Ninth~~ Thirtieth Revised Sheet No. 6.100

SECTION 10.3 UNDERGROUND DISTRIBUTION FACILITIES FOR RESIDENTIAL SUBDIVISIONS AND DEVELOPMENTS

10.3.1. Availability

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

10.3.2. Contribution by Applicant

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

	Applicant's Contribution
1. Where density is 6.0 or more dwelling units per acre:	
1.1 Buildings that do not exceed four units, townhouses, and mobile homes – per service lateral.	~~$ 86.70~~
1. Subdivisions with 300 or more total service laterals	$ 0.00
2. Subdivisions from 100 to 299 total service laterals	$ 203.19
3. Subdivisions less than 100 total service laterals	$ 280.19
1.2 Mobile homes having Customer-owned services from meter center installed adjacent to the FPL primary trench route - per dwelling unit.	~~N/A~~
1. Subdivisions with 300 or more total service laterals	$ 0.00
2. Subdivisions from 100 to 299 total service laterals	$ 19.15
3. Subdivisions less than 100 total service laterals	$ 96.15
2. Where density is 0.5 or greater, but less than 6.0 dwelling units per acre:	
Buildings that do not exceed four units, townhouses, and mobile homes – per service lateral	~~$ 562.80~~
1. Subdivisions with 200 or more total service laterals	$ 424.23
2. Subdivisions from 85 to 199 total service laterals	$ 654.23
3. Subdivisions less than 85 total service laterals	$ 731.23

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

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

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

	Applicant's Contribution
Cost per foot of feeder trench within the subdivision (excluding switches)	~~$15.37~~ $12.89
Cost per switch package	~~$21,827.67~~ $21,315.92

(Continued on Sheet No. 6.110)

Issued by: S. E. Romig, Director, Rates and Tariffs
Effective: ~~October 9, 2007~~

EXHIBIT TRK-2

FAC 25-6.078 - URD Underground v. Overhead Operational Cost Differential
- Net Present Value (NPV) Summary -

	Year 1 ($/PLM)		30-Year NPV ($/PLM)			$ / Lot	
LOW DENSITY	O&M	Capital	O&M	Capital	Total	86.2	
1. Underground	2,454	3,215	34,543	50,151	84,694	983	[1]
2. Overhead (excl embed VM & Poles)	(1,956)	(2,257)	(27,533)	(35,207)	(62,740)	(728)	[1]
3. Lost Pole Rental Revenue	515		7,249		7,249	84	
4. Vegetation Management (URD)	---		(5,326)		(5,326)	(62)	[2]
5. Pole Inspection/Remediation (LD)	---	---	(1,403)	(3,003)	(4,406)	(51)	[2]
6. Litigation (Differential) **	n/a		n/a		n/a	n/a	[3]
7. Property Taxes & Insurance		18		1,683	1,683	20	
Differential (Non-Storm)			7,530	13,623	21,154	245	
Avoided Storm Restoration:							
Tier 1 - GAF Equivalent	(10,427)		(33,091)		(33,091)	(384)	
Tier 2 - Mid-Band (40%)	(4,171)		(13,236)		(13,236)	(154)	
Tier 3 - Baseline (20%)	(2,085)		(6,618)		(6,618)	(77)	

	Operational Cost / Lot				
LOW DENSITY	Non-Storm	Storm	Subtotal	Total	% Change
Pre-Operational Cost				563.23	
Post-Operational Cost:					
Tier 1 - GAF Equivalent	245	(384)	(139)	424.23	-25%
Tier 2 - Mid-Band (40%)	245	(154)	91	654.23	16%
Tier 3 - Baseline (20%)	245	(77)	168	731.23	30%

	Year 1 ($/PLM)		30-Year NPV ($/PLM)			$ / Lot	
HIGH DENSITY & METER PEDESTAL	O&M	Capital	O&M	Capital	Total	100.1	
1. Underground	2,454	3,215	34,543	50,151	84,694	846	[1]
2. Overhead (excl embed VM & Poles)	(1,956)	(2,257)	(27,533)	(35,207)	(62,740)	(627)	[1]
3. Lost Pole Rental Revenue	515		7,249		7,249	72	
4. Vegetation Management (URD)	---		(5,326)		(5,326)	(53)	[2]
5. Pole Inspection/Remediation (HD/MP)	---	---	(1,220)	(2,615)	(3,835)	(38)	[2]
6. Litigation (Differential) **	n/a		n/a		n/a	n/a	[3]
7. Property Taxes & Insurance		18		1,737	1,737	17	
Differential (Non-Storm)			7,713	14,066	21,779	217	
Avoided Storm Restoration:							
Tier 1 - GAF Equivalent	(12,117)		(38,453)		(38,453)	(384)	
Tier 2 - Mid-Band (40%)	(4,847)		(15,381)		(15,381)	(154)	
Tier 3 - Baseline (20%)	(2,423)		(7,691)		(7,691)	(77)	

	Operational Cost / Lot					
HIGH DENSITY	Non-Storm	Storm	Subtotal	Total	% Change	
Pre-Operational Cost				140.19		
Post-Operational Cost:						
Tier 1 - GAF Equivalent	217	(384)	(167)	0.00	-100%	[4]
Tier 2 - Mid-Band (40%)	217	(154)	63	203.19	45%	
Tier 3 - Baseline (20%)	217	(77)	140	280.19	100%	

	Operational Cost / Lot					
METER PEDESTAL	Non-Storm	Storm	Subtotal	Total	% Change	
Pre-Operational Cost				(43.85)		[5]
Post-Operational Cost:						
Tier 1 - GAF Equivalent	217	(384)	(167)	0.00	100%	[4]
Tier 2 - Mid-Band (40%)	217	(154)	63	19.15	144%	
Tier 3 - Baseline (20%)	217	(77)	140	96.15	319%	

[1] All related costs excluding items 3 & 4 below
[2] Periodic expenditures for new facilities begin 1st year of their cycle
[3] For confidentiality purposes, litigation costs are embedded in items 1 & 2 above for underground and overhead facilities, respectively
[4] Value capped at zero if negative
[5] Tariff value = zero since it is negative

FAC 25-6.078 - URD (Low Density) Underground v. Overhead Operational Cost Differential

- Net Present Value (NPV) -

Non-Storm 21,154	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Operating & Maintenance (O&M)																	
1. Underground	2,454	2,494	2,541	2,588	2,637	2,686	2,738	2,791	2,845	2,898	2,953	3,008	3,064	3,120	3,177	3,235	3,295
2. Overhead (excl embed VM & Poles)	(1,956)	(1,988)	(2,025)	(2,063)	(2,102)	(2,141)	(2,182)	(2,225)	(2,267)	(2,310)	(2,353)	(2,397)	(2,442)	(2,487)	(2,532)	(2,579)	(2,626)
3. Lost Pole Rental Revenue	515	523	533	543	553	564	575	586	597	608	620	631	643	655	667	679	691
4. Vegetation Management (URD)	0	0	0	0	0	(2,915)	0	0	0	0	0	(3,264)	0	0	0	0	0
5. Pole Inspection/Remediation (LD)	0	0	0	0	0	0	0	(1,240)	0	0	0	0	0	0	0	(1,437)	0
6. Litigation (Differential) **	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Total O&M Differential	1,013	1,030	1,049	1,068	1,089	(1,806)	1,130	(88)	1,174	1,196	1,219	(2,023)	1,265	1,288	1,312	(102)	1,360
NPV- Operating @ 8.35%	1,013	950	893	840	790	(1,210)	699	(50)	618	581	547	(837)	483	454	427	(30)	377
Cumulative NPV - O&M	1,013	1,963	2,857	3,696	4,486	3,277	3,975	3,925	4,544	5,125	5,672	4,834	5,318	5,772	6,199	6,168	6,545
Capital Expenditures																	
1. Underground	3,215	3,312	3,403	3,504	3,613	3,717	3,825	3,938	4,052	4,165	4,284	4,404	4,529	4,655	4,786	4,917	5,055
2. Overhead (excl embed Poles)	(2,257)	(2,325)	(2,389)	(2,460)	(2,536)	(2,609)	(2,686)	(2,765)	(2,844)	(2,924)	(3,008)	(3,092)	(3,179)	(3,268)	(3,360)	(3,452)	(3,549)
3. Pole Inspection/Remediation (LD)	0	0	0	0	0	0	0	(2,522)	0	0	0	0	0	0	0	(3,149)	0
4. Property Taxes & Insurance	18	36	54	71	89	107	125	96	115	135	154	173	192	212	231	191	212
Total Capital Expenditures Differential	976	1,023	1,067	1,116	1,166	1,215	1,265	(1,253)	1,323	1,376	1,431	1,485	1,542	1,599	1,657	(1,493)	1,719
NPV - Capital @ 8.35%	976	944	909	877	846	814	782	(715)	696	668	642	615	589	564	539	(448)	476
Cumulative NPV - Capital	976	1,920	2,829	3,706	4,552	5,366	6,147	5,433	6,129	6,798	7,439	8,054	8,643	9,207	9,746	9,298	9,774
NPV - Total Cash Flows	1,989	1,894	1,803	1,717	1,636	(396)	1,480	(765)	1,315	1,250	1,188	(222)	1,072	1,018	966	(479)	854
Cumulative NPV - Total Cash Flows	1,989	3,883	5,686	7,403	9,038	8,642	10,123	9,358	10,673	11,923	13,111	12,889	13,961	14,979	15,945	15,466	16,320
30-Year Differential NPV	21,154																

FAC 25-6.078 - URD (Low Density) Underground v. Overhead Operational Cost Differential
- Net Present Value (NPV) -

Non-Storm 21,154	18 2025	19 2026	20 2027	21 2028	22 2029	23 2030	24 2031	25 2032	26 2033	27 2034	28 2035	29 2036	30 2037	Total (Nominal)
Operating & Maintenance (O&M)														
1. Underground	3,354	3,416	3,481	3,547	3,614	3,683	3,755	3,827	3,900	3,975	4,051	4,130	4,213	**97,471**
2. Overhead (excl embed VM & Poles)	(2,673)	(2,723)	(2,775)	(2,828)	(2,881)	(2,935)	(2,993)	(3,051)	(3,109)	(3,168)	(3,229)	(3,292)	(3,358)	**(77,691)**
3. Lost Pole Rental Revenue	704	717	731	744	759	773	788	803	818	834	850	867	884	**20,455**
4. Vegetation Management (URD)	(3,640)	0	0	0	0	0	(4,075)	0	0	0	0	0	(4,572)	**(18,467)**
5. Pole Inspection/Remediation (LD)	0	0	0	0	0	0	(1,668)	0	0	0	0	0	0	**(4,345)**
6. Litigation (Differential) **	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	**n/a**
Total O&M Differential	**(2,256)**	**1,410**	**1,437**	**1,464**	**1,492**	**1,520**	**(4,193)**	**1,580**	**1,610**	**1,641**	**1,672**	**1,705**	**(2,833)**	**17,424**
NPV- Operating @ 8.35%	(577)	333	313	295	277	260	(663)	231	217	204	192	181	(277)	
Cumulative NPV - O&M	**5,968**	**6,301**	**6,614**	**6,909**	**7,186**	**7,446**	**6,783**	**7,014**	**7,231**	**7,435**	**7,627**	**7,807**	**7,530**	
Capital Expenditures														
1. Underground	5,193	5,336	5,485	5,636	5,788	5,944	6,107	6,269	6,432	6,602	6,776	6,957	7,147	**149,048**
2. Overhead (excl embed Poles)	(3,646)	(3,746)	(3,851)	(3,957)	(4,063)	(4,173)	(4,287)	(4,401)	(4,516)	(4,635)	(4,757)	(4,884)	(5,017)	**(104,635)**
3. Pole Inspection/Remediation (LD)	0	0	0	0	0	0	(3,911)	0	0	0	0	0	0	**(9,583)**
4. Property Taxes & Insurance	233	254	275	295	316	336	284	305	327	348	369	390	411	**6,353**
Total Capital Expenditures Differential	**1,781**	**1,844**	**1,909**	**1,975**	**2,041**	**2,107**	**(1,808)**	**2,173**	**2,243**	**2,315**	**2,388**	**2,463**	**2,541**	**41,184**
NPV - Capital @ 8.35%	456	435	416	397	379	361	(286)	317	302	288	274	261	248	
Cumulative NPV - Capital	**10,230**	**10,665**	**11,081**	**11,479**	**11,858**	**12,219**	**11,933**	**12,250**	**12,552**	**12,840**	**13,114**	**13,375**	**13,623**	
NPV - Total Cash Flows	(122)	768	729	692	656	621	(949)	548	519	492	466	441	(29)	
Cumulative NPV - Total Cash Flows	**16,198**	**16,966**	**17,696**	**18,388**	**19,044**	**19,665**	**18,716**	**19,264**	**19,783**	**20,275**	**20,741**	**21,182**	**21,154**	
30-Year Differential NPV														

FAC 25-6.078 - URD (High Density & Meter Pedestal) Underground v. Overhead Operational Cost Differential
- Net Present Value (NPV) -

Non-Storm 21,779	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Operating & Maintenance (O&M)																
1. Underground	2,454	2,494	2,541	2,588	2,637	2,686	2,738	2,791	2,845	2,898	2,953	3,008	3,064	3,120	3,177	3,235
2. Overhead (excl embed VM & Poles)	(1,956)	(1,988)	(2,025)	(2,063)	(2,102)	(2,141)	(2,182)	(2,225)	(2,267)	(2,310)	(2,353)	(2,397)	(2,442)	(2,487)	(2,532)	(2,579)
3. Lost Pole Rental Revenue	515	523	533	543	553	564	575	586	597	608	620	631	643	655	667	679
4. Vegetation Management (URD)	0	0	0	0	0	(2,915)	0	0	0	0	0	(3,264)	0	0	0	0
5. Pole Inspection/Remediation (HD/MP)	0	0	0	0	0	0	0	(1,078)	0	0	0	0	0	0	0	(1,250)
6. Litigation (Differential) **	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Total O&M Differential	1,013	1,030	1,049	1,068	1,089	(1,806)	1,130	74	1,174	1,196	1,219	(2,023)	1,265	1,288	1,312	86
NPV- Operating @ 8.35%	1,013	950	893	840	790	(1,210)	699	42	618	581	547	(837)	483	454	427	26
Cumulative NPV - O&M	1,013	1,963	2,857	3,696	4,486	3,277	3,975	4,018	4,636	5,217	5,764	4,927	5,410	5,864	6,291	6,317
Capital Expenditures																
1. Underground	3,215	3,312	3,403	3,504	3,613	3,717	3,825	3,938	4,052	4,165	4,284	4,404	4,529	4,655	4,786	4,917
2. Overhead (excl embed Poles)	(2,257)	(2,325)	(2,389)	(2,460)	(2,536)	(2,609)	(2,686)	(2,765)	(2,844)	(2,924)	(3,008)	(3,092)	(3,179)	(3,268)	(3,360)	(3,452)
3. Pole Inspection/Remediation (HD/MP)	0	0	0	0	0	0	0	(2,196)	0	0	0	0	0	0	0	(2,742)
4. Property Taxes & Insurance	18	36	54	71	89	107	125	102	121	140	159	178	198	217	236	204
Total Capital Expenditures Differential	976	1,023	1,067	1,116	1,166	1,215	1,265	(921)	1,329	1,381	1,436	1,491	1,547	1,604	1,662	(1,074)
NPV - Capital @ 8.35%	976	944	909	877	846	814	782	(525)	699	671	644	617	591	566	541	(322)
Cumulative NPV - Capital	976	1,920	2,829	3,706	4,552	5,366	6,147	5,622	6,322	6,993	7,637	8,254	8,845	9,411	9,952	9,629
NPV - Total Cash Flows	1,989	1,894	1,803	1,717	1,636	(396)	1,480	(483)	1,318	1,253	1,191	(220)	1,074	1,020	968	(297)
Cumulative NPV - Total Cash Flows	1,989	3,883	5,686	7,403	9,038	8,642	10,123	9,640	10,957	12,210	13,401	13,181	14,255	15,275	16,242	15,946
30-Year Differential NPV	21,779															

FAC 25-6.078 - URD (High Density & Meter Pedestal) Underground v. Overhead Operational Cost Differential
- Net Present Value (NPV) -

Non-Storm 21,779	17 2024	18 2025	19 2026	20 2027	21 2028	22 2029	23 2030	24 2031	25 2032	26 2033	27 2034	28 2035	29 2036	30 2037	Total (Nominal)
Operating & Maintenance (O&M)															
1. Underground	3,295	3,354	3,416	3,481	3,547	3,614	3,683	3,755	3,827	3,900	3,975	4,051	4,130	4,213	**97,471**
2. Overhead (excl embed VM & Poles)	(2,626)	(2,673)	(2,723)	(2,775)	(2,828)	(2,881)	(2,935)	(2,993)	(3,051)	(3,109)	(3,168)	(3,229)	(3,292)	(3,358)	**(77,691)**
3. Lost Pole Rental Revenue	691	704	717	731	744	759	773	788	803	818	834	850	867	884	**20,455**
4. Vegetation Management (URD)	0	(3,640)	0	0	0	0	0	(4,075)	0	0	0	0	0	(4,572)	**(18,467)**
5. Pole Inspection/Remediation (HD/MP)	0	0	0	0	0	0	0	(1,451)	0	0	0	0	0	0	**(3,779)**
6. Litigation (Differential) **	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	**n/a**
Total O&M Differential	**1,360**	**(2,256)**	**1,410**	**1,437**	**1,464**	**1,492**	**1,520**	**(3,976)**	**1,580**	**1,610**	**1,641**	**1,672**	**1,705**	**(2,833)**	**17,990**
NPV- Operating @ 8.35%	377	(577)	333	313	295	277	260	(629)	231	217	204	192	181	(277)	
Cumulative NPV - O&M	**6,694**	**6,116**	**6,449**	**6,763**	**7,057**	**7,334**	**7,595**	**6,966**	**7,197**	**7,414**	**7,618**	**7,809**	**7,990**	**7,713**	
Capital Expenditures															
1. Underground	5,055	5,193	5,336	5,485	5,636	5,788	5,944	6,107	6,269	6,432	6,602	6,776	6,957	7,147	**149,048**
2. Overhead (excl embed Poles)	(3,549)	(3,646)	(3,746)	(3,851)	(3,957)	(4,063)	(4,173)	(4,287)	(4,401)	(4,516)	(4,635)	(4,757)	(4,884)	(5,017)	**(104,635)**
3. Pole Inspection/Remediation (HD/MP)	0	0	0	0	0	0	0	(3,406)	0	0	0	0	0	0	**(8,345)**
4. Property Taxes & Insurance	224	245	265	285	306	326	345	302	323	343	364	385	405	425	**6,598**
Total Capital Expenditures Differential	**1,730**	**1,792**	**1,855**	**1,920**	**1,985**	**2,051**	**2,116**	**(1,284)**	**2,191**	**2,260**	**2,331**	**2,404**	**2,478**	**2,555**	**42,666**
NPV - Capital @ 8.35%	480	459	438	418	399	381	363	(203)	320	304	290	276	262	250	
Cumulative NPV - Capital	**10,109**	**10,567**	**11,005**	**11,424**	**11,823**	**12,204**	**12,566**	**12,363**	**12,683**	**12,988**	**13,278**	**13,553**	**13,816**	**14,066**	
NPV - Total Cash Flows	857	(119)	771	732	694	658	623	(832)	550	521	494	468	443	(27)	
Cumulative NPV - Total Cash Flows	**16,802**	**16,684**	**17,455**	**18,186**	**18,880**	**19,538**	**20,161**	**19,329**	**19,880**	**20,401**	**20,895**	**21,363**	**21,806**	**21,779**	
30-Year Differential NPV															

FAC 25-6.078 - URD - Underground v. Overhead Operational Cost Differential - Inputs

LD (n-s)	21,154
HD/MP	21,779

			1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
			2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Cash Flows (2007 $)																		
Operating & Maintenance (O&M)																		
i	1. Underground	c	2,454	2,454	2,454	2,454	2,454	2,454	2,454	2,454	2,454	2,454	2,454	2,454	2,454	2,454	2,454	2,454
i	2. Overhead (excl embed VM & Poles)	c	(1,956)	(1,956)	(1,956)	(1,956)	(1,956)	(1,956)	(1,956)	(1,956)	(1,956)	(1,956)	(1,956)	(1,956)	(1,956)	(1,956)	(1,956)	(1,956)
i	3. Lost Pole Rental Revenue	c	515	515	515	515	515	515	515	515	515	515	515	515	515	515	515	515
i	4. Vegetation Management (URD)	c						(2,663)						(2,663)				
i	5. Pole Inspection/Remediation (LD)	c								(1,090)								(1,090)
i	5. Pole Inspection/Remediation (HD/MP)	c								(948)								(948)
i	6. Litigation (Differential) **	c	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
n	7. Avoided Storm Restoration (T1-LD)	c	(10,427)					(10,427)					(10,427)					(10,427)
n	7. Avoided Storm Restoration (T1-HD/MP)	c	(12,117)					(12,117)					(12,117)					(12,117)
Capital Expenditures																		
i	1. Underground	p	3,215	3,215	3,215	3,215	3,215	3,215	3,215	3,215	3,215	3,215	3,215	3,215	3,215	3,215	3,215	3,215
i	2. Overhead (excl embed Poles)	p	(2,257)	(2,257)	(2,257)	(2,257)	(2,257)	(2,257)	(2,257)	(2,257)	(2,257)	(2,257)	(2,257)	(2,257)	(2,257)	(2,257)	(2,257)	(2,257)
i	3. Pole Inspection/Remediation (LD)	p								(2,059)								(2,059)
i	3. Pole Inspection/Remediation (HD/MP)	p								(1,793)								(1,793)
Rates																		
Consumer Price Index (CPI)			2.51%	1.63%	1.88%	1.84%	1.92%	1.84%	1.94%	1.95%	1.90%	1.88%	1.88%	1.86%	1.87%	1.84%	1.82%	1.83%
Public Utility Private Fixed Investment (PUPFI)			3.80%	3.02%	2.73%	2.99%	3.10%	2.88%	2.92%	2.96%	2.87%	2.79%	2.88%	2.80%	2.82%	2.80%	2.82%	2.74%
CPI Multiplier			1.0000	1.0163	1.0354	1.0545	1.0747	1.0945	1.1157	1.1375	1.1592	1.1809	1.2032	1.2256	1.2485	1.2715	1.2947	1.3184
PUPFI Multiplier			1.0000	1.0302	1.0584	1.0900	1.1238	1.1561	1.1899	1.2250	1.2602	1.2954	1.3326	1.3699	1.4086	1.4480	1.4887	1.5295
Book Depreciation		f	3.03%															
Income Tax (Composite)			38.575%															
Property Taxes			1.80%															
Property Insurance			0.06%															
Discount Rate (Incremental Cost of Capital)		a	8.35%															

Cost of Capital	Weight	Cost	Wtd Avg
Debt	44.2%	6.60%	1.79%
Common	55.8%	11.75%	6.56%
Discount Rate	**100.00%**		**8.35%**

Lots / Pole-Line Mile	Low	High
Lots (customers)	210	176
Pole-Line Miles (excl services)	2.4	1.8
Lots / Pole-Line Mile	**86.2**	**100.1**

** For confidentiality purposes, litigation costs are embedded in items 1 & 2 above for underground and overhead facilities, respectively

FAC 25-6.078 - URD - Underground v. Overhead Operational Cost Differential - Inputs

LD (n-s)	21,154	17	18	19	20	21	22	23	24	25	26	27	28	29	30	
HD/MP	21,779	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	2037	Total
Cash Flows (2007 $)																
Operating & Maintenance (O&M)																
i 1. Underground		2,454	2,454	2,454	2,454	2,454	2,454	2,454	2,454	2,454	2,454	2,454	2,454	2,454	2,454	73,620
i 2. Overhead (excl embed VM & Poles)		(1,956)	(1,956)	(1,956)	(1,956)	(1,956)	(1,956)	(1,956)	(1,956)	(1,956)	(1,956)	(1,956)	(1,956)	(1,956)	(1,956)	(58,680)
i 3. Lost Pole Rental Revenue		515	515	515	515	515	515	515	515	515	515	515	515	515	515	15,450
i 4. Vegetation Management (URD)			(2,663)						(2,663)						(2,663)	(13,316)
i 5. Pole Inspection/Remediation (LD)									(1,090)							(3,270)
i 5. Pole Inspection/Remediation (HD/MP)									(948)							(2,844)
i 6. Litigation (Differential) **		n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
n 7. Avoided Storm Restoration (T1-LD)						(10,427)					(10,427)					(62,562)
n 7. Avoided Storm Restoration (T1-HD/MP)						(12,117)					(12,117)					(72,700)
Capital Expenditures																
i 1. Underground		3,215	3,215	3,215	3,215	3,215	3,215	3,215	3,215	3,215	3,215	3,215	3,215	3,215	3,215	96,450
i 2. Overhead (excl embed Poles)		(2,257)	(2,257)	(2,257)	(2,257)	(2,257)	(2,257)	(2,257)	(2,257)	(2,257)	(2,257)	(2,257)	(2,257)	(2,257)	(2,257)	(67,710)
i 3. Pole Inspection/Remediation (LD)									(2,059)							(6,177)
i 3. Pole Inspection/Remediation (HD/MP)									(1,793)							(5,379)
Rates																
Consumer Price Index (CPI)		1.84%	1.80%	1.86%	1.90%	1.90%	1.89%	1.89%	1.97%	1.92%	1.90%	1.91%	1.93%	1.96%	1.99%	
Public Utility Private Fixed Investment (PUPFI		2.80%	2.73%	2.74%	2.80%	2.76%	2.69%	2.70%	2.74%	2.67%	2.60%	2.64%	2.64%	2.67%	2.73%	
CPI Multiplier		1.3426	1.3668	1.3922	1.4187	1.4456	1.4728	1.5006	1.5302	1.5596	1.5892	1.6196	1.6509	1.6832	1.7167	
PUPFI Multiplier		1.5724	1.6153	1.6596	1.7060	1.7532	1.8003	1.8488	1.8994	1.9501	2.0007	2.0534	2.1076	2.1639	2.2229	
Book Depreciation																
Income Tax (Composite)																
Property Taxes																
Property Insurance																
Discount Rate (Incremental Cost of Capital)																
Cost of Capital																
Debt																
Common																
Discount Rate																
Lots / Pole-Line Mile																
Lots (customers)																
Pole-Line Miles (excl services)																
Lots / Pole-Line Mile																

FAC 25-6.078 - URD Underground v. Overhead Operational Cost Differential - O&M

	A	B	C	D	E	F	G	H	I
1		Acct	Description	5-Year Avg	2007	2006	2005	2004	2003
2	**FERC Form 1 Distribution O&M**								
3		580	Operation - Supervision & Engineering	**20,727,037**	20,531,161	20,473,740	19,776,720	19,529,141	23,324,424
4		581	Operation - Load Dispatching	**622,958**	554,315	661,675	689,605	621,442	587,753
5		582	Operation - Station	**1,958,215**	2,601,245	2,267,577	1,902,567	1,456,264	1,563,422
6		583	Operation - Overhead Line	**6,892,482**	5,198,039	8,719,848	7,288,327	5,743,960	7,512,234
7		584	Operation - Underground Line	**8,454,240**	8,145,382	8,429,031	9,010,982	8,788,107	7,897,698
8		585	Operation - Street Lighting & Signal Systems	**4,200,382**	4,447,038	4,729,905	3,837,935	3,736,160	4,250,872
9		586	Operation - Meters	**5,980,098**	6,867,315	7,810,150	5,688,752	4,264,851	5,269,425
10		587	Operation - Customer Installation	**2,313,863**	2,259,834	2,305,021	3,032,186	2,787,704	1,184,571
11		588	Operation - Miscellaneous Distribution	**28,000,282**	30,209,779	34,681,700	29,933,024	23,366,251	21,810,659
12		589	Operation - Rents	**7,650,708**	8,375,827	8,232,487	6,335,809	7,152,894	8,156,524
13		590	Maintenance - Supervision & Engineering	**21,506,667**	19,216,431	33,826,494	3,587,168	34,915,752	15,987,488
14		591	Maintenance - Structures	**252,286**	228,402	257,948	250,332	204,399	320,347
15		592	Maintenance - Station Equipment	**7,607,444**	8,194,170	7,272,116	6,176,602	7,718,877	8,675,456
16		593	Maintenance - Overhead Line	**92,740,411**	111,809,997	104,137,777	78,413,273	83,444,861	85,896,148
17		594	Maintenance - Underground Line	**27,982,644**	30,317,893	26,983,032	28,291,659	26,535,285	27,785,351
18		595	Maintenance - Line Transformers	**1,569,760**	1,601,410	1,351,361	1,499,555	1,640,807	1,755,670
19		596	Maintenance - Street Lighting & Signal Systems	**7,136,966**	8,098,153	7,428,293	6,264,416	6,559,375	7,334,594
20		597	Maintenance - Meters	**2,091,076**	2,586,481	2,466,954	2,062,276	1,769,531	1,570,139
21		598	Maintenance - Miscellaneous Distribution Plant	**6,856,687**	7,280,669	8,364,992	5,901,196	6,098,459	6,638,118
22			**Total O&M**	**254,544,208**	**278,523,541**	**290,400,099**	**219,942,386**	**246,334,120**	**237,520,893**
23									

FAC 25-6.078 - URD Underground v. Overhead Operational Cost Differential - O&M

	A	B	C	D	E	F	G	H	I
1		Acct	Description	5-Year Avg	2007	2006	2005	2004	2003
24	**Adjustments**								
25		580	Operation - Supervision & Engineering	**(1,671,580)**	(192,903)	(2,424,323)	(2,134,904)	(1,900,201)	(1,705,570)
26	(a)		Operation - Supervision & Engineering	**(3,403,336)**	(3,276,254)	(4,285,547)	(3,071,412)	(2,990,753)	(3,392,716)
27		581	Operation - Load Dispatching	**(622,958)**	(554,315)	(661,675)	(689,605)	(621,442)	(587,753)
28		582	Operation - Station	**(1,958,215)**	(2,601,245)	(2,267,577)	(1,902,567)	(1,456,264)	(1,563,422)
29		583	Operation - Overhead Line	**(1,385,795)**	(3,504,469)	(2,133,649)	344,805	(1,104,562)	(531,100)
30		584	Operation - Underground Line	**(160,937)**	(254,546)	(50,628)	(20,717)	(266,190)	(212,602)
31		585	Operation - Street Lighting & Signal Systems	**(4,200,382)**	(4,447,038)	(4,729,905)	(3,837,935)	(3,736,160)	(4,250,872)
32		586	Operation - Meters	**(5,980,098)**	(6,867,315)	(7,810,150)	(5,688,752)	(4,264,851)	(5,269,425)
33		587	Operation - Customer Installation	**(2,313,863)**	(2,259,834)	(2,305,021)	(3,032,186)	(2,787,704)	(1,184,571)
34		588	Operation - Miscellaneous Distribution	**(2,302,626)**	180,083	(7,297,262)	(1,653,188)	(1,481,645)	(1,261,118)
35		590	Maintenance - Supervision & Engineering	**(3,629,913)**	(260,670)	(15,297,559)	(989,667)	(749,718)	(851,950)
36	(a)		Maintenance - Supervision & Engineering	**(8,107,835)**	(9,759,630)	(8,112,636)	(1,357,562)	(14,320,721)	(6,988,624)
37		591	Maintenance - Structures	**(252,286)**	(228,402)	(257,948)	(250,332)	(204,399)	(320,347)
38		592	Maintenance - Station Equipment	**(7,607,444)**	(8,194,170)	(7,272,116)	(6,176,602)	(7,718,877)	(8,675,456)
39		593	Maintenance - Overhead Line	**(51,794,195)**	(68,806,371)	(57,057,483)	(40,590,282)	(46,675,202)	(45,841,638)
40		594	Maintenance - Underground Line	**(5,647,811)**	(5,479,992)	(6,307,863)	(5,470,951)	(5,752,423)	(5,227,824)
41		595	Maintenance - Line Transformers	**(16,529)**	(82,647)	-	21	(21)	-
42		596	Maintenance - Street Lighting & Signal Systems	**(7,136,966)**	(8,098,153)	(7,428,293)	(6,264,416)	(6,559,375)	(7,334,594)
43		597	Maintenance - Meters	**(2,091,076)**	(2,586,481)	(2,466,954)	(2,062,276)	(1,769,531)	(1,570,139)
44		598	Maintenance - Miscellaneous Distribution Plant	**(3,395,190)**	(1,798,107)	(4,817,060)	(3,342,033)	(3,380,461)	(3,638,291)
45			**Total Adjustments**	**(113,679,036)**	**(129,072,460)**	**(142,983,649)**	**(88,190,562)**	**(107,740,497)**	**(100,408,012)**
46									

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Analysis
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	A	B	C	D	E	F	G	H	I
1		Acct	Description	5-Year Avg	2007	2006	2005	2004	2003
47		**CIAC-Related O&M (excl. Vegetation & Pole Programs)**							
48		580	Operation - Supervision & Engineering	**15,652,121**	17,062,004	13,763,870	14,570,404	14,638,188	18,226,138
49		581	Operation - Load Dispatching	-	-	-	-	-	-
50		582	Operation - Station	-	-	-	-	-	-
51		583	Operation - Overhead Line	**5,506,687**	1,693,570	6,586,199	7,633,132	4,639,398	6,981,133
52		584	Operation - Underground Line	**8,293,303**	7,890,836	8,378,403	8,990,265	8,521,917	7,685,096
53		585	Operation - Street Lighting & Signal Systems	-	-	-	-	-	-
54		586	Operation - Meters	-	-	-	-	-	-
55		587	Operation - Customer Installation	-	-	-	-	-	-
56		588	Operation - Miscellaneous Distribution	**25,697,656**	30,389,862	27,384,437	28,279,836	21,884,606	20,549,541
57		589	Operation - Rents	**7,650,708**	8,375,827	8,232,487	6,335,809	7,152,894	8,156,524
58		590	Maintenance - Supervision & Engineering	**9,768,919**	9,196,130	10,416,299	1,239,940	19,845,313	8,146,914
59		591	Maintenance - Structures	-	-	-	-	-	-
60		592	Maintenance - Station Equipment	-	-	-	-	-	-
61		593	Maintenance - Overhead Line	**40,946,216**	43,003,626	47,080,294	37,822,991	36,769,660	40,054,510
62		594	Maintenance - Underground Line	**22,334,833**	24,837,900	20,675,170	22,820,708	20,782,862	22,557,527
63		595	Maintenance - Line Transformers	**1,553,231**	1,518,763	1,351,361	1,499,576	1,640,786	1,755,670
64		596	Maintenance - Street Lighting & Signal Systems	-	-	-	-	-	-
65		597	Maintenance - Meters	-	-	-	-	-	-
66		598	Maintenance - Miscellaneous Distribution Plant	**3,461,497**	5,482,563	3,547,932	2,559,163	2,717,998	2,999,827
67			**Total CIAC-Related O&M**	**140,865,172**	**149,451,082**	**147,416,451**	**131,751,825**	**138,593,622**	**137,112,880**
68									

FAC 25-6.078 - URD Underground v. Overhead Operational Cost Differential - O&M

	A	B	C	D	E	F	G	H	I
1		Acct	Description	5-Year Avg	2007	2006	2005	2004	2003
69	**Underground CIAC-Related O&M**								
70	(b)	580	Operation - Supervision & Engineering	**8,685,812**	10,415,360	6,765,229	8,055,167	8,852,282	9,341,023
71		584	Operation - Underground Line	**8,293,303**	7,890,836	8,378,403	8,990,265	8,521,917	7,685,096
72	(b)	588	Operation - Miscellaneous Distribution	**14,282,374**	18,551,242	13,460,021	15,634,349	13,234,473	10,531,784
73	(b)	590	Maintenance - Supervision & Engineering	**4,206,543**	4,159,517	3,939,803	597,870	8,780,528	3,554,996
74		594	Maintenance - Underground Line	**22,334,833**	24,837,900	20,675,170	22,820,708	20,782,862	22,557,527
75	(b)	595	Maintenance - Line Transformers	**682,643**	686,954	511,131	723,061	725,963	766,106
76	(b)	598	Maintenance - Miscellaneous Distribution Plant	**1,513,466**	2,479,827	1,341,950	1,233,969	1,202,574	1,309,008
77			**Subtotal Underground O&M**	**59,998,974**	**69,021,636**	**55,071,707**	**58,055,389**	**62,100,600**	**55,745,539**
78									
79	**Overhead CIAC-Related O&M**								
80	(b)	580	Operation - Supervision & Engineering	**6,966,309**	6,646,644	6,998,641	6,515,238	5,785,906	8,885,115
81		583	Operation - Overhead Line	**5,506,687**	1,693,570	6,586,199	7,633,132	4,639,398	6,981,133
82	(b)	588	Operation - Miscellaneous Distribution	**11,415,282**	11,838,620	13,924,416	12,645,487	8,650,133	10,017,757
83		589	Operation - Rents	**7,650,708**	8,375,827	8,232,487	6,335,809	7,152,894	8,156,524
84	(b)	590	Maintenance - Supervision & Engineering	**5,562,376**	5,036,614	6,476,495	642,069	11,064,785	4,591,918
85		593	Maintenance - Overhead Line	**40,946,216**	43,003,626	47,080,294	37,822,991	36,769,660	40,054,510
86	(b)	595	Maintenance - Line Transformers	**870,588**	831,809	840,230	776,515	914,823	989,564
87	(b)	598	Maintenance - Miscellaneous Distribution Plant	**1,948,031**	3,002,736	2,205,982	1,325,194	1,515,424	1,690,820
88			**Subtotal Overhead O&M**	**80,866,198**	**80,429,445**	**92,344,744**	**73,696,436**	**76,493,023**	**81,367,341**
89									
91									
92	**Pole-Line Miles (PLM)**								
93			Underground (trench)		25,053	24,679	24,427	24,166	23,893
94			Overhead (pole line)		41,690	41,619	41,343	41,144	40,897
95			**Total**		**66,743**	**66,298**	**65,770**	**65,310**	**64,790**
96									
97	**CIAC-Related O&M [per PLM]**								
98			1. Underground	2,454	2,755	2,232	2,377	2,570	2,333
99			2. Overhead (excl. embedded Vegetation & Pole Progams)	(1,956)	(1,929)	(2,219)	(1,783)	(1,859)	(1,990)
100			**Differential**	**498**	**826**	**13**	**594**	**711**	**344**
101									
103									

FAC 25-6.078 - URD Underground v. Overhead Operational Cost Differential - O&M

	A	B	C	D	E	F	G	H	I
1		Acct	Description	5-Year Avg	2007	2006	2005	2004	2003
104	**(a) Non-P&W Supervision & Engineering Allocation % (non-substation)**								
105		**Operations**							
106		580	Operation - Supervision & Engineering Total		20,531,161	20,473,740	19,776,720	19,529,141	23,324,424
107		580	Various Adjustments		(192,903)	(2,424,323)	(2,134,904)	(1,900,201)	(1,705,570)
108			**Adjusted Operation - Supervision & Engineering**		**20,338,258**	**18,049,417**	**17,641,817**	**17,628,941**	**21,618,854**
109		58*	Total Operations (Incl. Supervision & Engineering)		89,189,935	98,311,134	87,495,907	77,446,774	81,557,581
110		582	Operation - Station		(2,601,245)	(2,267,577)	(1,902,567)	(1,456,264)	(1,563,422)
111			**Non-Substation Total**		**86,588,690**	**96,043,557**	**85,593,341**	**75,990,510**	**79,994,159**
112			**Operations - % of Total (580 adjustment)**		**23%**	**19%**	**21%**	**23%**	**27%**
113									
114		**Maintenance**							
115		590	Maintenance - Supervision & Engineering		19,216,431	33,826,494	3,587,168	34,915,752	15,987,488
116		590	590.200 - Substation Distrib Maint Supv & Engineer		(260,670)	(15,297,559)	(989,667)	(749,718)	(851,950)
117			**Non-Substation Supervision & Engineering**		**18,955,761**	**18,528,935**	**2,597,501**	**34,166,034**	**15,135,538**
118		59*	Total Operations (Incl. Supervision & Engineering)		189,333,607	192,088,965	132,446,479	168,887,345	155,963,312
119		59*	Maintenance - Structures & Station Equipment		(8,422,572)	(7,530,063)	(6,426,934)	(7,923,276)	(8,995,803)
120			**Non-Substation Total**		**180,911,035**	**184,558,902**	**126,019,545**	**160,964,069**	**146,967,509**
121			**Maintenance - % of Total (590 adjustment)**		**10%**	**10%**	**2%**	**21%**	**10%**
122									
123	**(b) Overhead v. Underground Allocation % ***								
124			Operations - Overhead Line [583 / (583+584)]	**45%**	39%	51%	45%	40%	49%
125			Maintenance - Overhead Line [593 / (593+594)]	**56%**	55%	62%	52%	56%	56%
126			** Applied to Supervision, Miscellaneous & Transformers*						
127									
128									
129									

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URD-Operational Cost Differential Analysis
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FAC 25-6.078 - URD Underground v. Overhead Operational Cost Differential - O&M

	A	B	C	D	E	F	G	H	I
1		Acct	Description	5-Year Avg	2007	2006	2005	2004	2003
130			**Lost Pole Rental Revenues [per PLM]**						
131			454.300 - CATV	**5,751,207**	6,768,560	6,220,724	5,525,797	5,255,389	4,985,567
132			454.400 - BellSouth Joint Use	**15,555,603**	18,052,902	16,399,009	12,620,033	15,927,496	14,778,577
133			**Subtotal Pole Rental Revenues**	**21,306,811**	**24,821,462**	**22,619,733**	**18,145,830**	**21,182,885**	**19,764,144**
134									
135			3. Lost Pole Rental Revenues [per PLM]	515	595	543	439	515	483
136									
138									
139			**Vegetation Management [per PLM]**						
140			Cost (2012)	(75,205,991)					
141			Planned Trim Miles	12,900					
142			**Cost / PLM (nominal $)**	**(5,830)**					
143			Adjustment for FPL Policies (e.g., RTRP, etc.)	-50%					
144			**Net Cost / PLM (nominal $)**	**(2,915)**					
145			CPI Multiplier	1.0945					
146			4. Vegetation Management [per PLM] (2007 $)	(2,663)					
147									
149									
150			**Pole Inspection / Remediation [per PLM]**						
151				**Low Density**	**High / Meter**				
152			Non-Service Poles	**75**	**48**				
153			Pole-Line Miles (excl services)	2.4	1.8				
154			**Poles / Line Mile**	**31**	**27**				
155						**Cost / Pole**		**Cost / PLM**	
156				**Strength**	**Quantity**	**O&M**	**Capital**	**O&M**	**Capital**
157			**Low Density**						
158			Inspections		31	(25)	(15)	**(780)**	**(454)**
159			Reinforcements - CT Truss (CCA)	0.08%	0.0	-	(325)	**-**	**(8)**
160			Reinforcements - ET Truss (CCA)	0.69%	0.2	-	(1,006)	**-**	**(215)**
161			Replacements (CCA)	1.48%	0.5	(673)	(3,012)	**(310)**	**(1,382)**
162			5. & 3. LD Pole Inspect/Remed [per PLM] (2007 $)					(1,090)	(2,059)
163			**High Density / Meter Pedestal**						
164			Inspections		27	(25)	(15)	**(679)**	**(396)**
165			Reinforcements - CT Truss (CCA)	0.08%	0.0	-	(325)	**-**	**(7)**
166			Reinforcements - ET Truss (CCA)	0.69%	0.2	-	(1,006)	**-**	**(187)**
167			Replacements (CCA)	1.48%	0.4	(673)	(3,012)	**(269)**	**(1,203)**
168			5. & 3. HD/MP Pole Inspect/Remed [per PLM] (2007 $)					(948)	(1,793)

FAC 25-6.078 - URD Underground v. Overhead Operational Cost Differential - Capital Expenditures

	A	B	C	D	E	F	G	H	I	J
1		Acct		Description	5-Year Avg	2007	2006	2005	2004	2003
2	**FERC Form 1 Distribution Capital - Underground**									
3		Plant-in-Service Additions								
4			366	Conduit & Structures	**93,449,391**	85,583,696	123,235,508	96,211,743	87,733,601	74,482,406
5			367	Conductors & Devices	**106,417,044**	128,455,781	139,455,264	89,414,379	77,021,724	97,738,072
6			368	Transformers	**35,985,130**	42,513,095	42,841,747	36,648,823	30,166,954	27,755,032
7		Removal Costs			**3,763,748**	5,173,469	5,334,476	3,559,824	3,480,614	1,270,359
8		**Total Underground**			**239,615,313**	**261,726,041**	**310,866,995**	**225,834,769**	**198,402,893**	**201,245,869**
9										
10	**FERC Form 1 Distribution Capital - Overhead**									
11		Plant-in-Service Additions								
12			364	Poles, Towers & Fixtures	**48,159,516**	33,193,334	53,211,276	63,905,293	44,299,482	46,188,195
13			365	Overhead Conductors & Devices	**58,241,703**	60,306,523	77,283,362	57,624,141	42,607,750	53,386,738
14			368	Transformers	**63,973,565**	75,578,836	76,163,105	65,153,463	53,630,141	49,342,280
15		Removal Costs			**24,595,274**	26,903,214	35,796,390	25,500,925	16,272,071	18,503,769
16		**Total Overhead**			**194,970,058**	**195,981,907**	**242,454,133**	**212,183,823**	**156,809,444**	**167,420,982**
17										
18										
19	**Adjustments - Underground**									
20		Plant-in-Service Additions								
21			366	Conduit & Structures	**(66,190,618)**	(60,512,300)	(87,764,486)	(68,179,507)	(65,215,545)	(49,281,250)
22			367	Conductors & Devices	**(74,708,084)**	(93,743,288)	(100,666,004)	(64,583,117)	(55,993,711)	(58,554,301)
23			368	Transformers	**(18,324,130)**	(76,964)	(42,387,197)	(19,006,149)	(7,801,369)	(22,348,971)
24		Removal Costs			**(1,630,347)**	(1,584,411)	(2,562,912)	(1,486,699)	(1,436,031)	(1,081,682)
25		**Total Underground**			**(160,853,179)**	**(155,916,963)**	**(233,380,599)**	**(153,255,472)**	**(130,446,657)**	**(131,266,203)**
26										
27	**Adjustments - Overhead**									
28		Plant-In-Service Additions								
29			364	Poles, Towers & Fixtures	**(27,786,982)**	(26,005,484)	(34,273,438)	(36,876,064)	(18,103,415)	(23,676,507)
30			365	Overhead Conductors & Devices	**(30,399,453)**	(28,061,319)	(37,024,857)	(34,838,301)	(21,093,904)	(30,978,885)
31			368	Transformers	**(32,576,231)**	(136,825)	(75,355,017)	(33,788,709)	(13,869,101)	(39,731,504)
32		Removal Costs			**(10,802,451)**	(11,927,586)	(17,615,074)	(10,704,630)	(6,622,896)	(7,142,068)
33		**Total Overhead**			**(101,565,117)**	**(66,131,214)**	**(164,268,386)**	**(116,207,703)**	**(59,689,317)**	**(101,528,964)**
34										
35										

FAC 25-6.078 - URD Underground v. Overhead Operational Cost Differential - Capital Expenditures

	A	B	C	D	E	F	G	H	I	J
1		Acct		Description	5-Year Avg	2007	2006	2005	2004	2003
36	**CIAC-Related Capital - Underground**									
37		Plant-in-Service Additions								
38			366	Conduit & Structures	**27,258,773**	25,071,396	35,471,022	28,032,236	22,518,056	25,201,156
39			367	Conductors & Devices	**31,708,960**	34,712,493	38,789,260	24,831,262	21,028,013	39,183,771
40			368	Transformers	**17,661,000**	42,436,131	454,550	17,642,674	22,365,585	5,406,061
41		Removal Costs			**2,133,401**	3,589,059	2,771,564	2,073,125	2,044,583	188,677
42		**Total Underground**			**78,762,134**	**105,809,078**	**77,486,395**	**72,579,297**	**67,956,236**	**69,979,666**
43										
44	**CIAC-Related Capital - Overhead (excl. embed Pole Prog)**									
45		Plant-in-Service Additions								
46			364	Poles, Towers & Fixtures	**20,372,534**	7,187,850	18,937,838	27,029,229	26,196,067	22,511,688
47			365	Overhead Conductors & Devices	**27,842,250**	32,245,204	40,258,505	22,785,840	21,513,846	22,407,853
48			368	Transformers	**31,397,334**	75,442,011	808,089	31,364,754	39,761,039	9,610,776
49		Removal Costs			**13,792,823**	14,975,628	18,181,316	14,796,296	9,649,175	11,361,701
50		**Total Overhead**			**93,404,941**	**129,850,693**	**78,185,747**	**95,976,119**	**97,120,127**	**65,892,018**
51										
52										
53										
54										
55	**Pole-Line Miles (PLM)**									
56		Underground (trench)				25,053	24,679	24,427	24,166	23,893
57		Overhead (pole line)				41,690	41,619	41,343	41,144	40,897
58		**Total**				**66,743**	**66,298**	**65,770**	**65,310**	**64,790**
59										
60										
61	**Capital Expenditures [per PLM]**									
62		1. Underground			3,215	4,223	3,140	2,971	2,812	2,929
63		2. Overhead (excl. embedded Pole Program)			(2,257)	(3,115)	(1,879)	(2,321)	(2,360)	(1,611)
64		**Differential**			**958**	**1,109**	**1,261**	**650**	**452**	**1,318**

FAC 25-6.078 - URD (Low Density) Underground v. Overhead Operational Cost Differential - Property Taxes & Insurance

		1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
		2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
Capital																			
1. Underground		3,215	3,312	3,403	3,504	3,613	3,717	3,825	3,938	4,052	4,165	4,284	4,404	4,529	4,655	4,786	4,917	5,055	5,193
2. Overhead (excl embed Poles)		(2,257)	(2,325)	(2,389)	(2,460)	(2,536)	(2,609)	(2,686)	(2,765)	(2,844)	(2,924)	(3,008)	(3,092)	(3,179)	(3,268)	(3,360)	(3,452)	(3,549)	(3,646)
3. Pole Inspection/Remediation (LD)		0	0	0	0	0	0	0	(2,522)	0	0	0	0	0	0	0	(3,149)	0	0
Total Capital		958	987	1,014	1,044	1,077	1,108	1,140	(1,349)	1,207	1,241	1,277	1,312	1,349	1,387	1,426	(1,684)	1,506	1,547
Undepreciated Balance		958	1,945	2,959	4,003	5,080	6,187	7,327	5,978	7,186	8,427	9,703	11,016	12,365	13,752	15,178	13,494	15,001	16,548
Accum Book Depreciation																			
2007	958	0	29	58	87	116	145	174	203	232	261	290	319	348	377	406	435	464	494
2008	987		0	30	60	90	120	150	179	209	239	269	299	329	359	389	419	449	479
2009	1,014			0	31	61	92	123	154	184	215	246	277	307	338	369	399	430	461
2010	1,044				0	32	63	95	127	158	190	222	253	285	316	348	380	411	443
2011	1,077					0	33	65	98	130	163	196	228	261	294	326	359	391	424
2012	1,108						0	34	67	101	134	168	201	235	268	302	336	369	403
2013	1,140							0	35	69	104	138	173	207	242	276	311	345	380
2014	(1,349)								0	(41)	(82)	(123)	(163)	(204)	(245)	(286)	(327)	(368)	(409)
2015	1,207									0	37	73	110	146	183	220	256	293	329
2016	1,241										0	38	75	113	150	188	226	263	301
2017	1,277											0	39	77	116	155	193	232	271
2018	1,312												0	40	80	119	159	199	239
2019	1,349													0	41	82	123	164	204
2020	1,387														0	42	84	126	168
2021	1,426															0	43	86	130
2022	(1,684)																0	(51)	(102)
2023	1,506																	0	46
2024	1,547																		0
2025	1,590																		
2026	1,634																		
2027	1,680																		
2028	1,725																		
2029	1,771																		
2030	(2,091)																		
2031	1,868																		
2032	1,917																		
2033	1,967																		
2034	2,019																		
2035	2,073																		
2036	2,130																		
Total Book Depreciation	34,830	0	29	88	178	299	453	640	862	1,044	1,261	1,517	1,811	2,145	2,519	2,936	3,396	3,805	4,259
Depreciated Balance		958	1,916	2,871	3,825	4,781	5,734	6,687	5,116	6,142	7,165	8,187	9,205	10,221	11,233	12,242	10,099	11,196	12,289
Property Taxes		17	34	52	69	86	103	120	92	111	129	147	166	184	202	220	182	202	221

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		1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
		2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
Replacement Value																			
2007	958	958	974	992	1,010	1,030	1,049	1,069	1,090	1,110	1,131	1,153	1,174	1,196	1,218	1,240	1,263	1,286	1,309
2008	987		987	1,003	1,022	1,041	1,061	1,080	1,101	1,123	1,144	1,166	1,187	1,210	1,232	1,255	1,278	1,301	1,325
2009	1,014			1,014	1,030	1,050	1,069	1,090	1,110	1,131	1,153	1,175	1,197	1,220	1,243	1,266	1,289	1,313	1,337
2010	1,044				1,044	1,061	1,081	1,101	1,122	1,143	1,165	1,188	1,210	1,233	1,256	1,280	1,304	1,328	1,352
2011	1,077					1,077	1,094	1,115	1,135	1,157	1,178	1,201	1,225	1,248	1,271	1,295	1,319	1,344	1,369
2012	1,108						1,108	1,126	1,147	1,168	1,190	1,212	1,236	1,260	1,284	1,308	1,333	1,357	1,383
2013	1,140							1,140	1,159	1,180	1,202	1,225	1,248	1,272	1,297	1,321	1,346	1,371	1,397
2014	(1,349)								(1,349)	(1,371)	(1,397)	(1,422)	(1,450)	(1,476)	(1,505)	(1,534)	(1,563)	(1,593)	(1,623)
2015	1,207									1,207	1,227	1,250	1,273	1,297	1,321	1,347	1,373	1,399	1,426
2016	1,241										1,241	1,261	1,285	1,309	1,334	1,358	1,385	1,412	1,438
2017	1,277											1,277	1,298	1,322	1,346	1,372	1,397	1,424	1,452
2018	1,312												1,312	1,334	1,359	1,384	1,410	1,436	1,464
2019	1,349													1,349	1,371	1,397	1,423	1,450	1,477
2020	1,387														1,387	1,410	1,436	1,463	1,491
2021	1,426															1,426	1,450	1,477	1,504
2022	(1,684)																(1,684)	(1,712)	(1,744)
2023	1,506																	1,506	1,531
2024	1,547																		1,547
2025	1,590																		
2026	1,634																		
2027	1,680																		
2028	1,725																		
2029	1,771																		
2030	(2,091)																		
2031	1,868																		
2032	1,917																		
2033	1,967																		
2034	2,019																		
2035	2,073																		
2036	2,130																		
Total Replacement Value	34,830	958	1,961	3,009	4,107	5,258	6,461	7,720	6,515	7,849	9,236	10,685	12,196	13,773	15,415	17,126	15,759	17,564	19,436
Property Insurance		1	1	2	3	3	4	5	4	5	6	7	7	8	9	10	10	11	12

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	19 2026	20 2027	21 2028	22 2029	23 2030	24 2031	25 2032	26 2033	27 2034	28 2035	29 2036	30 2037
Capital												
1. Underground	5,336	5,485	5,636	5,788	5,944	6,107	6,269	6,432	6,602	6,776	6,957	7,147
2. Overhead (excl embed Poles	(3,746)	(3,851)	(3,957)	(4,063)	(4,173)	(4,287)	(4,401)	(4,516)	(4,635)	(4,757)	(4,884)	(5,017)
3. Pole Inspection/Remediation	0	0	0	0	0	(3,911)	0	0	0	0	0	0
Total Capital	1,590	1,634	1,680	1,725	1,771	(2,091)	1,868	1,917	1,967	2,019	2,073	2,130
Undepreciated Balance	18,138	19,773	21,452	23,177	24,948	22,857	24,725	26,642	28,609	30,628	32,701	34,830
Accum Book Depreciation												
2007	523	552	581	610	639	668	697	726	755	784	813	842
2008	508	538	568	598	628	658	688	718	748	778	808	837
2009	492	522	553	584	614	645	676	707	737	768	799	830
2010	475	506	538	570	601	633	665	696	728	759	791	823
2011	457	489	522	555	587	620	652	685	718	750	783	816
2012	436	470	503	537	571	604	638	671	705	738	772	805
2013	415	449	484	518	553	587	622	656	691	725	760	794
2014	(450)	(490)	(531)	(572)	(613)	(654)	(695)	(736)	(777)	(817)	(858)	(899)
2015	366	402	439	476	512	549	585	622	659	695	732	768
2016	338	376	414	451	489	526	564	602	639	677	714	752
2017	309	348	387	426	464	503	542	580	619	658	696	735
2018	278	318	358	398	437	477	517	557	597	636	676	716
2019	245	286	327	368	409	450	491	532	572	613	654	695
2020	210	252	294	336	378	420	462	504	546	588	631	673
2021	173	216	259	303	346	389	432	475	519	562	605	648
2022	(153)	(204)	(255)	(306)	(357)	(408)	(459)	(510)	(561)	(612)	(663)	(714)
2023	91	137	183	228	274	320	365	411	456	502	548	593
2024	47	94	141	188	234	281	328	375	422	469	516	563
2025	0	48	96	145	193	241	289	337	385	434	482	530
2026		0	50	99	149	198	248	297	347	396	446	495
2027			0	51	102	153	204	254	305	356	407	458
2028				0	52	105	157	209	261	314	366	418
2029					0	54	107	161	215	268	322	376
2030						0	(63)	(127)	(190)	(253)	(317)	(380)
2031							0	57	113	170	226	283
2032								0	58	116	174	232
2033									0	60	119	179
2034										0	61	122
2035											0	63
2036												0
Total Book Depreciation	4,761	5,310	5,910	6,560	7,262	8,018	8,711	9,460	10,267	11,134	12,062	13,053
Depreciated Balance	13,377	14,462	15,542	16,617	17,686	14,839	16,014	17,182	18,341	19,494	20,638	21,777
Property Taxes	241	260	280	299	318	267	288	309	330	351	371	392

FAC 25-6.078 - URD (Low Density) Underground v. Overhead Operational Cost Differential - Property Taxes & Insurance

	19 2026	20 2027	21 2028	22 2029	23 2030	24 2031	25 2032	26 2033	27 2034	28 2035	29 2036	30 2037
Replacement Value												
2007	1,334	1,359	1,385	1,411	1,438	1,466	1,494	1,522	1,552	1,582	1,612	1,645
2008	1,349	1,374	1,400	1,427	1,454	1,481	1,510	1,539	1,569	1,599	1,629	1,661
2009	1,361	1,386	1,412	1,438	1,466	1,493	1,522	1,551	1,581	1,611	1,642	1,674
2010	1,377	1,402	1,427	1,454	1,481	1,510	1,538	1,567	1,598	1,629	1,660	1,691
2011	1,394	1,419	1,445	1,471	1,499	1,527	1,556	1,586	1,616	1,647	1,679	1,711
2012	1,408	1,434	1,460	1,487	1,514	1,542	1,571	1,601	1,631	1,662	1,695	1,727
2013	1,423	1,449	1,476	1,503	1,530	1,558	1,587	1,617	1,648	1,679	1,711	1,744
2014	(1,653)	(1,684)	(1,715)	(1,746)	(1,778)	(1,811)	(1,843)	(1,878)	(1,913)	(1,950)	(1,986)	(2,024)
2015	1,453	1,480	1,507	1,535	1,563	1,592	1,621	1,650	1,681	1,713	1,745	1,778
2016	1,465	1,493	1,521	1,549	1,578	1,607	1,636	1,666	1,696	1,728	1,760	1,794
2017	1,480	1,508	1,536	1,565	1,594	1,623	1,653	1,683	1,714	1,745	1,777	1,811
2018	1,493	1,521	1,550	1,579	1,608	1,639	1,669	1,699	1,730	1,762	1,794	1,827
2019	1,506	1,535	1,564	1,594	1,624	1,654	1,685	1,716	1,747	1,779	1,812	1,844
2020	1,518	1,548	1,578	1,608	1,638	1,669	1,700	1,732	1,764	1,796	1,829	1,862
2021	1,533	1,561	1,591	1,622	1,653	1,684	1,716	1,748	1,781	1,813	1,847	1,880
2022	(1,776)	(1,810)	(1,843)	(1,879)	(1,916)	(1,952)	(1,989)	(2,026)	(2,064)	(2,103)	(2,141)	(2,180)
2023	1,560	1,588	1,619	1,649	1,681	1,713	1,746	1,779	1,812	1,846	1,881	1,915
2024	1,573	1,602	1,632	1,663	1,694	1,727	1,760	1,794	1,827	1,862	1,897	1,932
2025	1,590	1,616	1,646	1,677	1,709	1,740	1,774	1,809	1,843	1,878	1,913	1,949
2026		1,634	1,661	1,692	1,723	1,756	1,789	1,823	1,859	1,895	1,930	1,966
2027			1,680	1,707	1,739	1,771	1,805	1,838	1,874	1,910	1,947	1,983
2028				1,725	1,753	105	157	209	261	314	366	418
2029					0	54	107	161	215	268	322	376
2030						0	(63)	(127)	(190)	(253)	(317)	(380)
2031							0	57	113	170	226	283
2032								0	58	116	174	232
2033									0	60	119	179
2034										0	61	122
2035											0	63
2036												0
Total Replacement Value	21,387	23,416	25,532	27,730	28,244	27,147	27,700	28,317	29,002	29,756	30,583	31,485
Property Insurance	13	14	16	17	17	17	17	17	18	18	19	19

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		1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
		2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
Capital																			
1. Underground		3,215	3,312	3,403	3,504	3,613	3,717	3,825	3,938	4,052	4,165	4,284	4,404	4,529	4,655	4,786	4,917	5,055	5,193
2. Overhead (excl embed Poles)		(2,257)	(2,325)	(2,389)	(2,460)	(2,536)	(2,609)	(2,686)	(2,765)	(2,844)	(2,924)	(3,008)	(3,092)	(3,179)	(3,268)	(3,360)	(3,452)	(3,549)	(3,646)
3. Pole Inspection/Remediation (HD/MP		0	0	0	0	0	0	0	(2,196)	0	0	0	0	0	0	0	(2,742)	0	0
Total Capital		958	987	1,014	1,044	1,077	1,108	1,140	(1,023)	1,207	1,241	1,277	1,312	1,349	1,387	1,426	(1,277)	1,506	1,547
Undepreciated Balance		958	1,945	2,959	4,003	5,080	6,187	7,327	6,304	7,512	8,752	10,029	11,341	12,691	14,078	15,504	14,227	15,734	17,281
Accum Book Depreciation																			
2007	958	0	29	58	87	116	145	174	203	232	261	290	319	348	377	406	435	464	494
2008	987		0	30	60	90	120	150	179	209	239	269	299	329	359	389	419	449	479
2009	1,014			0	31	61	92	123	154	184	215	246	277	307	338	369	399	430	461
2010	1,044				0	32	63	95	127	158	190	222	253	285	316	348	380	411	443
2011	1,077					0	33	65	98	130	163	196	228	261	294	326	359	391	424
2012	1,108						0	34	67	101	134	168	201	235	268	302	336	369	403
2013	1,140							0	35	69	104	138	173	207	242	276	311	345	380
2014	(1,023)								0	(31)	(62)	(93)	(124)	(155)	(186)	(217)	(248)	(279)	(310)
2015	1,207									0	37	73	110	146	183	220	256	293	329
2016	1,241										0	38	75	113	150	188	226	263	301
2017	1,277											0	39	77	116	155	193	232	271
2018	1,312												0	40	80	119	159	199	239
2019	1,349													0	41	82	123	164	204
2020	1,387														0	42	84	126	168
2021	1,426															0	43	86	130
2022	(1,277)																0	(39)	(77)
2023	1,506																	0	46
2024	1,547																		0
2025	1,590																		
2026	1,634																		
2027	1,680																		
2028	1,725																		
2029	1,771																		
2030	(1,586)																		
2031	1,868																		
2032	1,917																		
2033	1,967																		
2034	2,019																		
2035	2,073																		
2036	2,130																		
Total Book Depreciation	36,068	0	29	88	178	299	453	640	862	1,053	1,281	1,546	1,850	2,194	2,578	3,005	3,475	3,906	4,383
Depreciated Balance		958	1,916	2,871	3,825	4,781	5,734	6,687	5,442	6,458	7,471	8,483	9,491	10,497	11,500	12,499	10,752	11,827	12,898
Property Taxes		17	34	52	69	86	103	120	98	116	134	153	171	189	207	225	194	213	232

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		1 2008	2 2009	3 2010	4 2011	5 2012	6 2013	7 2014	8 2015	9 2016	10 2017	11 2018	12 2019	13 2020	14 2021	15 2022	16 2023	17 2024	18 2025
Replacement Value																			
2007	958	958	974	992	1,010	1,030	1,049	1,069	1,090	1,110	1,131	1,153	1,174	1,196	1,218	1,240	1,263	1,286	1,309
2008	987		987	1,003	1,022	1,041	1,061	1,080	1,101	1,123	1,144	1,166	1,187	1,210	1,232	1,255	1,278	1,301	1,325
2009	1,014			1,014	1,030	1,050	1,069	1,090	1,110	1,131	1,153	1,175	1,197	1,220	1,243	1,266	1,289	1,313	1,337
2010	1,044				1,044	1,061	1,081	1,101	1,122	1,143	1,165	1,188	1,210	1,233	1,256	1,280	1,304	1,328	1,352
2011	1,077					1,077	1,094	1,115	1,135	1,157	1,178	1,201	1,225	1,248	1,271	1,295	1,319	1,344	1,369
2012	1,108						1,108	1,126	1,147	1,168	1,190	1,212	1,236	1,260	1,284	1,308	1,333	1,357	1,383
2013	1,140							1,140	1,159	1,180	1,202	1,225	1,248	1,272	1,297	1,321	1,346	1,371	1,397
2014	(1,023)								(1,023)	(1,040)	(1,059)	(1,079)	(1,099)	(1,120)	(1,141)	(1,164)	(1,186)	(1,208)	(1,231)
2015	1,207									1,207	1,227	1,250	1,273	1,297	1,321	1,347	1,373	1,399	1,426
2016	1,241										1,241	1,261	1,285	1,309	1,334	1,358	1,385	1,412	1,438
2017	1,277											1,277	1,298	1,322	1,346	1,372	1,397	1,424	1,452
2018	1,312												1,312	1,334	1,359	1,384	1,410	1,436	1,464
2019	1,349													1,349	1,371	1,397	1,423	1,450	1,477
2020	1,387														1,387	1,410	1,436	1,463	1,491
2021	1,426															1,426	1,450	1,477	1,504
2022	(1,277)																(1,277)	(1,298)	(1,322)
2023	1,506																	1,506	1,531
2024	1,547																		1,547
2025	1,590																		
2026	1,634																		
2027	1,680																		
2028	1,725																		
2029	1,771																		
2030	(1,586)																		
2031	1,868																		
2032	1,917																		
2033	1,967																		
2034	2,019																		
2035	2,073																		
2036	2,130																		
Total Replacement Value	36,068	958	1,961	3,009	4,107	5,258	6,461	7,720	6,840	8,180	9,573	11,029	12,546	14,130	15,779	17,496	16,543	18,363	20,249
Property Insurance		1	1	2	3	3	4	5	4	5	6	7	8	9	10	11	10	11	12

FAC 25-6.078 - URD (High Density & Meter Pedestal) Underground v. Overhead Operational Cost Differential - Property Taxes & Insurance

	19 2026	20 2027	21 2028	22 2029	23 2030	24 2031	25 2032	26 2033	27 2034	28 2035	29 2036	30 2037
Capital												
1. Underground	5,336	5,485	5,636	5,788	5,944	6,107	6,269	6,432	6,602	6,776	6,957	7,147
2. Overhead (excl embed Poles	(3,746)	(3,851)	(3,957)	(4,063)	(4,173)	(4,287)	(4,401)	(4,516)	(4,635)	(4,757)	(4,884)	(5,017)
3. Pole Inspection/Remediation	0	0	0	0	0	(3,406)	0	0	0	0	0	0
Total Capital	1,590	1,634	1,680	1,725	1,771	(1,586)	1,868	1,917	1,967	2,019	2,073	2,130
Undepreciated Balance	18,871	20,505	22,185	23,910	25,681	24,095	25,963	27,879	29,847	31,866	33,939	36,068
Accum Book Depreciation												
2007	523	552	581	610	639	668	697	726	755	784	813	842
2008	508	538	568	598	628	658	688	718	748	778	808	837
2009	492	522	553	584	614	645	676	707	737	768	799	830
2010	475	506	538	570	601	633	665	696	728	759	791	823
2011	457	489	522	555	587	620	652	685	718	750	783	816
2012	436	470	503	537	571	604	638	671	705	738	772	805
2013	415	449	484	518	553	587	622	656	691	725	760	794
2014	(341)	(372)	(403)	(434)	(465)	(496)	(527)	(558)	(589)	(620)	(651)	(682)
2015	366	402	439	476	512	549	585	622	659	695	732	768
2016	338	376	414	451	489	526	564	602	639	677	714	752
2017	309	348	387	426	464	503	542	580	619	658	696	735
2018	278	318	358	398	437	477	517	557	597	636	676	716
2019	245	286	327	368	409	450	491	532	572	613	654	695
2020	210	252	294	336	378	420	462	504	546	588	631	673
2021	173	216	259	303	346	389	432	475	519	562	605	648
2022	(116)	(155)	(194)	(232)	(271)	(310)	(348)	(387)	(426)	(464)	(503)	(542)
2023	91	137	183	228	274	320	365	411	456	502	548	593
2024	47	94	141	188	234	281	328	375	422	469	516	563
2025	0	48	96	145	193	241	289	337	385	434	482	530
2026		0	50	99	149	198	248	297	347	396	446	495
2027			0	51	102	153	204	254	305	356	407	458
2028				0	52	105	157	209	261	314	366	418
2029					0	54	107	161	215	268	322	376
2030						0	(48)	(96)	(144)	(192)	(240)	(288)
2031							0	57	113	170	226	283
2032								0	58	116	174	232
2033									0	60	119	179
2034										0	61	122
2035											0	63
2036												0
Total Book Depreciation	4,906	5,478	6,100	6,772	7,496	8,275	9,005	9,792	10,636	11,541	12,506	13,535
Depreciated Balance	13,964	15,027	16,085	17,138	18,184	15,820	16,958	18,088	19,210	20,325	21,432	22,533
Property Taxes	251	270	290	308	327	285	305	326	346	366	386	406

FAC 25-6.078 - URD (High Density & Meter Pedestal) Underground v. Overhead Operational Cost Differential - Property Taxes & Insurance

	19 2026	20 2027	21 2028	22 2029	23 2030	24 2031	25 2032	26 2033	27 2034	28 2035	29 2036	30 2037
Replacement Value												
2007	1,334	1,359	1,385	1,411	1,438	1,466	1,494	1,522	1,552	1,582	1,612	1,645
2008	1,349	1,374	1,400	1,427	1,454	1,481	1,510	1,539	1,569	1,599	1,629	1,661
2009	1,361	1,386	1,412	1,438	1,466	1,493	1,522	1,551	1,581	1,611	1,642	1,674
2010	1,377	1,402	1,427	1,454	1,481	1,510	1,538	1,567	1,598	1,629	1,660	1,691
2011	1,394	1,419	1,445	1,471	1,499	1,527	1,556	1,586	1,616	1,647	1,679	1,711
2012	1,408	1,434	1,460	1,487	1,514	1,542	1,571	1,601	1,631	1,662	1,695	1,727
2013	1,423	1,449	1,476	1,503	1,530	1,558	1,587	1,617	1,648	1,679	1,711	1,744
2014	(1,254)	(1,277)	(1,301)	(1,324)	(1,349)	(1,373)	(1,398)	(1,424)	(1,451)	(1,479)	(1,507)	(1,535)
2015	1,453	1,480	1,507	1,535	1,563	1,592	1,621	1,650	1,681	1,713	1,745	1,778
2016	1,465	1,493	1,521	1,549	1,578	1,607	1,636	1,666	1,696	1,728	1,760	1,794
2017	1,480	1,508	1,536	1,565	1,594	1,623	1,653	1,683	1,714	1,745	1,777	1,811
2018	1,493	1,521	1,550	1,579	1,608	1,639	1,669	1,699	1,730	1,762	1,794	1,827
2019	1,506	1,535	1,564	1,594	1,624	1,654	1,685	1,716	1,747	1,779	1,812	1,844
2020	1,518	1,548	1,578	1,608	1,638	1,669	1,700	1,732	1,764	1,796	1,829	1,862
2021	1,533	1,561	1,591	1,622	1,653	1,684	1,716	1,748	1,781	1,813	1,847	1,880
2022	(1,347)	(1,373)	(1,398)	(1,425)	(1,453)	(1,480)	(1,508)	(1,537)	(1,565)	(1,595)	(1,624)	(1,654)
2023	1,560	1,588	1,619	1,649	1,681	1,713	1,746	1,779	1,812	1,846	1,881	1,915
2024	1,573	1,602	1,632	1,663	1,694	1,727	1,760	1,794	1,827	1,862	1,897	1,932
2025	1,590	1,616	1,646	1,677	1,709	1,740	1,774	1,809	1,843	1,878	1,913	1,949
2026		1,634	1,661	1,692	1,723	1,756	1,789	1,823	1,859	1,895	1,930	1,966
2027			1,680	1,707	1,739	1,771	1,805	1,838	1,874	1,910	1,947	1,983
2028				1,725	1,753	105	157	209	261	314	366	418
2029					0	54	107	161	215	268	322	376
2030						0	(48)	(96)	(144)	(192)	(240)	(288)
2031							0	57	113	170	226	283
2032								0	58	116	174	232
2033									0	60	119	179
2034										0	61	122
2035											0	63
2036												0
Total Replacement Value	22,215	24,260	26,392	28,606	29,137	28,056	28,641	29,291	30,009	30,797	31,657	32,593
Property Insurance	14	15	16	17	18	17	17	18	18	19	19	20

EXHIBIT TRK-3

Florida Power & Light Company, 215 S. Monroe St., Suite 810, Tallahassee, FL 32301

FPL

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April 30, 2008

080244

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COMMISSION CLERK

-VIA HAND DELIVERY -

Ms. Ann Cole
Commission Clerk
Florida Public Service Commission
2540 Shumard Oak Blvd.
Tallahassee, FL 32399-0850

Re: Implementation of Rule 25-6.115 (11)(a), F.A.C. (operational cost differential for underground conversions); Docket No. _____

Dear Ms. Cole:

I am enclosing for filing in the above docket the original and fifteen (15) copies of the Petition for Approval of Revisions to Florida Power & Light Company's Third Revised Tariff Sheet 6.300, Third Revised Tariff Sheet 9.720, Original Tariff Sheet 9.721 and Original Tariff Sheet 9.722, together with a diskette containing the electronic version of same. The enclosed diskette is HD density, the operating system is Windows XP, and the word processing software in which the document appears is Word 2003.

If there are any questions regarding this transmittal, please contact me at 561-304-5639.

CMP
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Sincerely,

Lynne A. Adkins

for John T. Butler

Enclosures

DOCUMENT NUMBER-DATE
03482 APR 30 08
FPSC-COMMISSION CLERK

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

In re: Petition for Approval of Underground Conversion Tariff Revisions.	) Docket No. 080244)) Filed: April 30, 2008

PETITION FOR APPROVAL OF FLORIDA POWER & LIGHT COMPANY'S THIRD REVISED TARIFF SHEET 6.300, THIRD REVISED TARIFF SHEET 9.720, ORIGINAL TARIFF SHEET 9.721 AND ORIGINAL TARIFF SHEET 9.722 (OPERATIONAL COST DIFFERENTIALS FOR UNDERGROUND CONVERSION)

Florida Power & Light Company ("FPL"), by and through its undersigned counsel, and pursuant to Rule 25-6.115 and 25-6.033, Florida Administrative Code ("F.A.C."), hereby requests approval of Third Revised Tariff Sheet 6.300, Third Revised Tariff Sheet 9.720, Original Tariff Sheet 9.721 and Original Tariff Sheet 9.722, in order to implement the requirement of Rule 25-6.115(11)(a) that FPL "include the Net Present Value of operational costs including the average historical storm restoration costs for comparable facilities over the expected life of the facilities" in determining the Contribution in Aid of Construction ("CIAC") to be paid by applicants for conversion from overhead to underground distribution facilities. In support of this Petition, FPL states as follows:

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

Mr. Jeffrey S. Bartel
Vice President, Regulatory Affairs
jeff_bartel@fpl.com
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215 South Monroe Street, Suite 801
Tallahassee, FL 32301
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2. Rule 25-6.115 was amended in February 2007 to require, *inter alia*, that the calculation of CIAC to be paid by applicants for underground conversions reflects the requirements of Rule 25-6.0342, F.A.C., Electric Infrastructure Storm Hardening, and the difference in the net present value of operational costs, including average historical storm restoration costs over the life of the facilities, between underground and overhead systems. FPL now has the information available to include the cost impacts of the Storm Hardening rule and the operational cost differential in its calculation of CIAC for underground conversion.

3. No revisions to the underground conversion tariff are required in order to accommodate inclusion of the cost impact of the Storm Hardening rule in the CIAC calculation for underground conversions. FPL has begun to include the cost impact of the Storm Hardening rule in its CIAC calculations. However, the current underground conversion tariff does not accommodate taking the operational cost differential into account in the CIAC calculation. By this petition, FPL is seeking approval of tariff revisions that will provide an appropriate basis for incorporating the operational cost differential in its underground conversion tariff. Those revisions are reflected in FPL's Third Revised Tariff Sheet 6.300, Third Revised Tariff Sheet 9.720, Original Tariff Sheet 9.721 and Original Tariff Sheet 9.722, which are all contained in final format in

Appendix 1 to this petition. Third Revised Tariff Sheet 6.300 and Third Revised Tariff Sheet 9.720 also appear in Appendix 1 in legislative format.

4. Third Revised Tariff Sheet 6.300 reflects the operational cost differential in the definition of CIAC that appears in Section 12.1. The operational cost differential consists of two components: the Avoided Storm Restoration Cost ("ASRC") and a differential in non-storm operational costs.

a. The ASRC component is expressed in Item 7 of the CIAC definition on Third Revised Tariff Sheet 6.300, as percentage reductions of the otherwise applicable CIAC (*i.e.*, the CIAC calculated using Items 1-6 of the definition). The percentage reductions are based on the 25% reduction that the Commission approved in Docket No. 060150-EI for the Governmental Adjustment Factor ("GAF") Waiver. Attached hereto as Appendix 2 and incorporated by reference is a copy of Attachment B to Order No. PSC-07-0442-TRF-EI, Docket No. 060150-EI, dated May 22, 2007, which is the order approving the GAF Tariff. Attachment B shows FPL's quantification of the benefits of the GAF Waiver. The GAF Waiver applies only to large, contiguous conversion government-sponsored projects meeting certain eligibility criteria that are intended to ensure that the full 25% reduction is warranted.[1] In contrast, the CIAC calculation set forth in Third Revised Tariff Sheet 6.300 is intended to apply to *all* underground conversions, regardless of their size, configuration or other circumstances. Therefore, Third Revised Tariff Sheet 6.300 has three tiers of ASRC -- 5%, 10% and 25% -- which apply in different circumstances. Tier 1 (25%) applies only where all of

the eligibility criteria for the GAF Waiver are met (with the exception of government sponsorship). Tier 2 (10%) applies to slightly smaller conversion projects (*i.e.*, 1 – 3 pole line miles), where all of the remaining GAF Waiver eligibility requirements are met. Finally, Tier 3 applies an ASRC reduction of 5% to all conversion projects that do not qualify for either Tiers 1 or 2.

b. The non-storm component is expressed in Item 6 of the CIAC definition on Third Revised Tariff Sheet 6.300, as an additional charge of $10,400 per pole-line mile of overhead facilities that are converted to underground. As further explained in Appendix 3 to this petition, the non-storm operational cost differential reflects a 5-year average of FPL's actual, historical operating, maintenance and repair costs for its overhead and underground distribution facilities.

5. As noted above, the ASRC is based upon the 25% GAF Waiver that the Commission has previously approved. The GAF Waiver is available only to governmental applicants for underground conversions, "because [FPL] believes that local governments are in the best position to guarantee a 100 percent customer conversion participation and to fulfill the GAF requirements, such as undergrounding generally contiguous facilities." Order No. PSC-07-0442-TRF-EI, at page 11. In contrast, the ASRC specified in Third Revised Tariff Sheet 6.300 is not limited to local government applicants. Because the Tier 1 and 2 ASRCs assume that the applicant will generally meet the GAF eligibility criteria, however, it is important to FPL and its general body of customers that there be a mechanism in place to help ensure that non-governmental

[1] *See* Order No. PSC-07-0442-TRF-EI, at page 11: "The proposed GAF tariff is limited to large, contiguous areas because the storm restoration cost savings are likely to be less

applicants can meet those criteria. Accordingly, FPL is proposing to replace the existing Underground Facilities Conversion Agreement, Second Revised Tariff Sheet 9.720, with an updated agreement reflecting that mechanism. The updated agreement appears as Third Revised Tariff Sheet 9.720 and Original Tariff Sheets 9.721 and 9.722, which are part of Appendix 1. The updated agreement, entitled "Underground Facilities Conversion Agreement (Non-GAF)," requires an applicant that seeks to qualify for the Tier 1 or 2 ASRC to confirm that it has enforcement authority sufficient to comply with the eligibility criteria (for example, to compel conversion within the project area) and to provide financial security for repayment of the ASRC reductions in the event that the project is ultimately determined not to meet the eligibility criteria. These provisions are intended to place FPL on the same footing with respect to non-governmental applicants as it is for governmental applicants under the GAF Tariff.

WHEREFORE, FPL requests the Commission to grant this petition and to approve Third Revised Tariff Sheet 6.300, Third Revised Tariff Sheet 9.720, Original Tariff Sheet 9.721 and Original Tariff Sheet 9.722, as set forth in Appendix 1, effective thirty (30) days after the date of the Commission vote approving said revised tariff sheets.

than 25 percent for small-scale isolated conversions."

Respectfully submitted,

John T. Butler, Esq.
Senior Attorney
Florida Power & Light Company
700 Universe Boulevard
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Telephone: (561) 304-5639
Facsimile: (561) 691-7135

By: _____
for John T. Butler
Fla. Bar No. 283479

APPENDIX 1

FLORIDA POWER & LIGHT COMPANY

~~Second~~Third Revised Sheet No. 6.300
Cancels ~~First~~Second Revised Sheet No. 6.300

INSTALLATION OF UNDERGROUND ELECTRIC DISTRIBUTION FACILITIES FOR THE CONVERSION OF OVERHEAD ELECTRIC DISTRIBUTION FACILITIES

SECTION 12.1 DEFINITIONS

APPLICANT - Any person, corporation, or entity capable of complying with the requirements of this tariff that has made a written request for underground electric distribution facilities in accordance with this tariff.

CONVERSION - Any installation of underground electric distribution facilities where the underground facilities will be substituted for existing overhead electric distribution facilities, including relocations.

CONTRIBUTION-IN-AID-OF-CONSTRUCTION (CIAC) – The CIAC to be paid by an Applicant under this tariff section shall be the result of the following formula:

CIAC =

1) The estimated cost to install the requested underground facilities;
\+ 2) The estimated cost to remove the existing overhead facilities;
\+ 3) The net book value of the existing overhead facilities;
~~+ The net present value of the estimated operational costs of underground facilities over 30 years;~~
~~+ The net present value of the estimated average storm restoration costs of underground facilities over 30 years;~~
\- 4) The estimated cost that would be incurred to install new overhead facilities, in lieu of underground, to replace the existing overhead facilities (the "Hypothetical Overhead Facilities");
\- 5) The estimated salvage value of the existing overhead facilities to be removed;
\- ± 6) ~~The~~$10,400 per pole-line mile of the existing overhead facilities - the 30-year net present value of the estimated underground v. overhead operational costs ~~of the overhead facilities over 30 years~~differential;
\- 7) The 30-year net present value of the estimated average ~~storm restoration costs of overhead facilities over 30 years.~~Avoided Storm Restoration Costs ("ASRC") calculated as a percentage of the sum of lines 1) through 6). Simplified eligibility criteria for each ASRC Tier are summarized below. Applicants must enter into an Underground Facilities Conversion Agreement with the Company which provides full details on terms, conditions and compliance requirements.

Tier	Percentage	Pole-Line Miles	Customer Conversions	Completion
1 *	25%	3 or more	100%	3 phases
2	10%	1 to <3	100%	3 phases
3	5%	< 1	n/a	n/a

* The GAF Waiver will apply in lieu of Tier 1 ASRC for eligible conversions by Local Government Applicants.

GAF Waiver
For Applicants entering into an Underground Facilities Conversion Agreement – Governmental Adjustment Factor Waiver with the Company, the otherwise applicable CIAC amount, as calculated above, shall be reduced by the GAF Waiver. ~~If the Applicant elects to construct and install all or part of the underground facilities, then for purposes of calculating the GAF Waiver amount only, the otherwise applicable CIAC shall be adjusted to add FPL's estimated cost for the Applicant-performed work.~~ The amount of the GAF Waiver shall be calculated as follows:

GAF Waiver =
25% x the otherwise applicable CIAC;
\+ 75% x ~~(the net present value of the estimated average storm restoration costs of underground facilities over 30 years less the net present value of the estimated average storm restoration costs of overhead facilities over 30 years).~~
~~Note: The final term~~ the ASRC (avoids double-counting the ~~estimated average storm restoration costs~~ASRC embedded in the otherwise applicable CIAC.)

If the Applicant elects to construct and install all or part of the underground facilities, then for purposes of calculating the ASRC or the GAF Waiver amount only, the otherwise applicable CIAC shall be adjusted to add FPL's estimated cost for the Applicant-performed work.

DISTRIBUTION SYSTEM - Electric service facilities consisting of primary and secondary conductors, service drops, service laterals, conduits, transformers and necessary accessories and appurtenances for the furnishing of electric power at utilization voltage.

Issued by: S. E. Romig, Director, Rates and Tariffs
Effective: ~~April 4, 2006~~

~~Second~~Third Revised Sheet No. 6.300
FLORIDA POWER & LIGHT COMPANY Cancels ~~First~~Second Revised Sheet No. 6.300

SERVICE FACILITIES - The entire length of conductors between the distribution source, including any conduit and or risers at a pole or other structure or from transformers, from which only one point of service will result, and the first point of connection to the service entrance conductors at a weatherhead, in a terminal, or meter box outside the building wall; the terminal or meter box; and the meter.

(Continued on Sheet No. 6.301)

FLORIDA POWER & LIGHT COMPANY

Third Revised Sheet No. 6.300
Cancels Second Revised Sheet No. 6.300

INSTALLATION OF UNDERGROUND ELECTRIC DISTRIBUTION FACILITIES FOR THE CONVERSION OF OVERHEAD ELECTRIC DISTRIBUTION FACILITIES

SECTION 12.1 DEFINITIONS

APPLICANT - Any person, corporation, or entity capable of complying with the requirements of this tariff that has made a written request for underground electric distribution facilities in accordance with this tariff.

CONVERSION - Any installation of underground electric distribution facilities where the underground facilities will be substituted for existing overhead electric distribution facilities, including relocations.

CONTRIBUTION-IN-AID-OF-CONSTRUCTION (CIAC) – The CIAC to be paid by an Applicant under this tariff section shall be the result of the following formula:

CIAC =

1) The estimated cost to install the requested underground facilities;
\+ 2) The estimated cost to remove the existing overhead facilities;
\+ 3) The net book value of the existing overhead facilities;
\- 4) The estimated cost that would be incurred to install new overhead facilities, in lieu of underground, to replace the existing overhead facilities (the "Hypothetical Overhead Facilities");
\- 5) The estimated salvage value of the existing overhead facilities to be removed;
\+ 6) $10,400 per pole-line mile of the existing overhead facilities - the 30-year net present value of the estimated underground v. overhead operational costs differential;
\- 7) The 30-year net present value of the estimated average Avoided Storm Restoration Costs ("ASRC") calculated as a percentage of the sum of lines 1) through 6). Simplified eligibility criteria for each ASRC Tier are summarized below. Applicants must enter into an Underground Facilities Conversion Agreement with the Company which provides full details on terms, conditions and compliance requirements.

Tier	Percentage	Pole-Line Miles	Customer Conversions	Completion
1 *	25%	3 or more	100%	3 phases
2	10%	1 to <3	100%	3 phases
3	5%	< 1	n/a	n/a

* The GAF Waiver will apply in lieu of Tier 1 ASRC for eligible conversions by Local Government Applicants.

GAF Waiver

For Applicants entering into an Underground Facilities Conversion Agreement – Governmental Adjustment Factor Waiver with the Company, the otherwise applicable CIAC amount, as calculated above, shall be reduced by the GAF Waiver. The amount of the GAF Waiver shall be calculated as follows:

GAF Waiver =

25% x the otherwise applicable CIAC;
\- 75% x the ASRC (avoids double-counting the ASRC embedded in the otherwise applicable CIAC.)

If the Applicant elects to construct and install all or part of the underground facilities, then for purposes of calculating the ASRC or the GAF Waiver amount only, the otherwise applicable CIAC shall be adjusted to add FPL's estimated cost for the Applicant-performed work.

DISTRIBUTION SYSTEM - Electric service facilities consisting of primary and secondary conductors, service drops, service laterals, conduits, transformers and necessary accessories and appurtenances for the furnishing of electric power at utilization voltage.

SERVICE FACILITIES - The entire length of conductors between the distribution source, including any conduit and or risers at a pole or other structure or from transformers, from which only one point of service will result, and the first point of connection to the service entrance conductors at a weatherhead, in a terminal, or meter box outside the building wall; the terminal or meter box; and the meter.

(Continued on Sheet No. 6.301)

FLORIDA POWER & LIGHT COMPANY

~~Second~~Third Revised Sheet No. 9.720
Cancels ~~First~~Second Revised Sheet No. 9.720

UNDERGROUND FACILITIES CONVERSION AGREEMENT (NON-GAF)

This Agreement, is made and entered into this ____ day ~~of~~ _____ of ____, 20__, by and between _____ (~~hereinafter called the~~ "Applicant~~)~~"), with an address of _____ and FLORIDA POWER & LIGHT COMPANY ("FPL"), a Florida corporation ~~organized under the laws of the State of Florida (hereinafter called FPL) is for the provision of underground electric distribution facilities by FPL in place of existing overhead electric distribution facilities pursuant to the Applicant's request for such facilities. In~~with an address of P.O. Box 14000, 700 Universe Boulevard, Juno Beach, FL 33408-0429.

WHEREAS, the Applicant has requested that FPL convert certain overhead electric distribution facilities located within the following boundaries (the "Conversion"):

_____

_____

_____

_____

_____

(collectively, the "Existing Overhead Facilities") to underground facilities, including transformers, switch cabinets and other appurtenant facilities installed above ground as set forth in Attachment A hereof (collectively, the "Underground Facilities").

NOW THEREFORE, in consideration of the foregoing premises~~,~~ and the covenants and agreements set forth herein, ~~FPL~~ and other consideration the ~~Applicant~~ sufficiency of which is hereby acknowledged, the parties intending to be legally bound, hereby covenant and agree as follows:

~~1. The Applicant shall pay FPL a Contribution In Aid Of Construction (CIAC) in the amount of $~~

Avoided Storm Restoration Cost ("ASRC") Eligibility Criteria. The Applicant represents and warrants that it meets, and is capable and willing to enforce, the applicable eligibility criteria for the Conversion (select one of the following ASRC Tiers):

~~In the event the actual cost of the project contracted for herein, exceeds the CIAC identified above, the Applicant shall pay an additional contribution equal to the lesser of the difference between the actual cost of the project and the CIAC identified above, or 10% of the CIAC identified above.~~

~~2. Pursuant to this agreement, the Applicant agrees to comply with and abide by the requirements, terms, and conditions of FPL's Electric Tariff as these requirements, terms, and conditions are set forth in said Tariff.~~

~~3. Upon compliance with the requirements, terms, and conditions of FPL's Electric Tariff, FPL will proceed in a timely manner with the conversion of the existing overhead distribution facilities to an underground configuration in accordance with the construction drawings and specifications set forth in Attachment A hereof.~~

~~4. In the event that the underground facilities to be installed, as specified in Attachment A, are part of, or are for the purposes of, relocation, then this Agreement shall be an addendum to the relocation agreement between FPL and the Applicant. In the event of any conflict between the relocation agreement and this Agreement or the Electric Tariff, this Agreement and the Electric Tariff shall control.~~

~~5. Failure by the Applicant to comply with any of the requirements, terms, or conditions of this agreement or FPL's Electric Tariff shall result in termination of this agreement. The Applicant may terminate this agreement at any time prior to the start of construction and the CIAC paid by the Applicant will be refunded to the Applicant, provided however, that the refund of the CIAC shall be offset by any costs incurred by FPL in performing under the agreement up to the date of termination.~~

~~6. This agreement is not assignable.~~

Issued by: S. E. Romig, Director, Rates and Tariffs
Effective: ~~March 7, 2003~~

~~IN WITNESS WHEREOF, FPL and the Applicant have executed this Agreement for the provision of electric underground distribution facilities to be effective as of the date first above written.~~

~~APPLICANT~~

~~Signed~~

~~Name~~

~~Title~~
~~FPL~~

~~Signed~~

~~Name~~

~~Title~~

( ) ASRC Tier 1:

a. In order for the Conversion to incorporate a sufficient amount of overhead facilities to provide electrical continuity, the Conversion must include a minimum of approximately 3 pole line miles or approximately 200 detached dwelling units within contiguous or closely proximate geographic areas (the "Conversion Area"). The Conversion may be completed in mutually agreed upon phases, with the project size minimums applying to the aggregate project – provided that any necessary subsequent phase begins within a 1 year period from completion of the prior phase and the minimums are met within, at most, 3 phases; and

b. The Applicant must require all customers within the Conversion Area who currently have overhead service directly from the Existing Overhead Facilities to convert their service entrances to underground within 6 months of completion of the Underground Facilities installation or each phase thereof; and

c. If the Applicant requests that facilities be placed in the ROW, the Applicant must be willing and able to execute a right of way ("ROW") agreement with FPL or secure a ROW agreement through the appropriate local government(s) with FPL; and

d. For any affected laterals, the complete lateral must be converted, including all stages of any multi-stage lateral; and

e. There are no state or federal funds available to the Applicant to cover any portion of the cost of the Conversion.

Special Circumstances. Conversions which do not meet the Tier 1 project size minimums described in section 1.a are eligible for the ASRC in the following special circumstances:

i. An island or peninsula where 100% of the Existing Overhead Facilities are to be converted; or

ii. When the aggregate size of the first 3 phases of a project would satisfy the minimum size criteria but, for mutually-agreed engineering or logistical reasons, those phases are non-contiguous; provided that (a) the next (4th) phase must be adjacent to one or more of the first 3 phases such that the combined contiguous area meets the minimum size criteria, and (b) this 4th phase begins within 1 year from completion of the 3rd phase.

(Continued on Sheet No. 9.721)

UNDERGROUND FACILITIES CONVERSION AGREEMENT (NON-GAF)

This Agreement, is made and entered into this _____ day of _____, 20___, by and between _____ ("Applicant"), with an address of _____ and FLORIDA POWER & LIGHT COMPANY ("FPL"), a Florida corporation with an address of P.O. Box 14000, 700 Universe Boulevard, Juno Beach, FL 33408-0429.

WHEREAS, the Applicant has requested that FPL convert certain overhead electric distribution facilities located within the following boundaries (the "Conversion"):

_____

_____

_____

_____

_____

(collectively, the "Existing Overhead Facilities") to underground facilities, including transformers, switch cabinets and other appurtenant facilities installed above ground as set forth in Attachment A hereof (collectively, the "Underground Facilities").

NOW THEREFORE, in consideration of the foregoing premises and the covenants and agreements set forth herein, and other consideration the sufficiency of which is hereby acknowledged, the parties intending to be legally bound, hereby covenant and agree as follows:

1. **Avoided Storm Restoration Cost ("ASRC") Eligibility Criteria.** The Applicant represents and warrants that it meets, and is capable and willing to enforce, the applicable eligibility criteria for the Conversion (select one of the following ASRC Tiers):

(__) **ASRC Tier 1:**

a. In order for the Conversion to incorporate a sufficient amount of overhead facilities to provide electrical continuity, the Conversion must include a minimum of approximately 3 pole line miles or approximately 200 detached dwelling units within contiguous or closely proximate geographic areas (the "Conversion Area"). The Conversion may be completed in mutually agreed upon phases, with the project size minimums applying to the aggregate project – provided that any necessary subsequent phase begins within a 1 year period from completion of the prior phase and the minimums are met within, at most, 3 phases; and

b. The Applicant must require all customers within the Conversion Area who currently have overhead service directly from the Existing Overhead Facilities to convert their service entrances to underground within 6 months of completion of the Underground Facilities installation or each phase thereof; and

c. If the Applicant requests that facilities be placed in the ROW, the Applicant must be willing and able to execute a right of way ("ROW") agreement with FPL or secure a ROW agreement through the appropriate local government(s) with FPL; and

d. For any affected laterals, the complete lateral must be converted, including all stages of any multi-stage lateral; and

e. There are no state or federal funds available to the Applicant to cover any portion of the cost of the Conversion.

Special Circumstances. Conversions which do not meet the Tier 1 project size minimums described in section 1.a are eligible for the ASRC in the following special circumstances:

i. An island or peninsula where 100% of the Existing Overhead Facilities are to be converted; or

ii. When the aggregate size of the first 3 phases of a project would satisfy the minimum size criteria but, for mutually-agreed engineering or logistical reasons, those phases are non-contiguous; provided that (a) the next (4th) phase must be adjacent to one or more of the first 3 phases such that the combined contiguous area meets the minimum size criteria, and (b) this 4th phase begins within 1 year from completion of the 3rd phase.

(Continued on Sheet No. 9.721)

(Continued from Sheet No. 9.720)

( ) **ASRC Tier 2.** All eligibility criteria remain the same as Tier 1 with the exception that the Conversion Area must only include between approximately 1 to 3 pole line miles or a minimum of approximately 85 detached dwelling units within contiguous or closely proximate geographic areas.

( ) **ASRC Tier 3.** A Conversion Area that is less than 1 pole line mile within contiguous or closely proximate geographic areas. Additionally, Tier 1 requirements for project completion timing in paragraph 1.a., as well as, paragraphs 1.b. and 1.d. do not apply.

2. **Contribution-in-Aid-of-Construction (CIAC).** The Applicant shall pay FPL a CIAC as required by FPL's Electric Tariff and Section 25-6.115 of the Florida Administrative Code.

i. CIAC (excluding ASRC) $_____
ii. ASRC $_____
iii. **CIAC Due** $_____

In the event the actual cost of the Conversion (excluding ASRC) exceeds the estimate, the CIAC (excluding ASRC) shall be adjusted by the lesser of (a) the difference between the actual cost of the Conversion and the estimate, or (b) 10% of the CIAC (excluding ASRC) identified above. The ASRC shall also be adjusted accordingly and the Applicant shall pay FPL the resulting difference in the amount of the CIAC Due.

3. **Applicant-Installed Facilities.** The Applicant may, upon entering into an applicant-installed facilities agreement satisfactory to FPL, construct and install all or a portion of the Underground Facilities. Such work must meet FPL's construction standards and FPL will own and maintain the completed facilities. The Applicant agrees to rectify any deficiencies, found by FPL, prior to the connection of any customers to the Underground Facilities and the removal of the Existing Overhead Facilities.

4. **Compliance with Tariff.** The Applicant agrees to comply with and abide by the requirements, terms, and conditions of FPL's Electric Tariff.

5. **Timing of Conversion.** Upon compliance by the Applicant with the requirements, terms, and conditions of FPL's Electric Tariff, this Agreement and any other applicable agreements, FPL will proceed in a timely manner with the Conversion in accordance with the construction drawings and specifications set forth in Attachment A hereof.

6. **Relocation.** In the event that the Underground Facilities are part of, or are for the purposes of, relocation, then this Agreement shall be an addendum to the relocation agreement between FPL and the Applicant. In the event of any conflict between the relocation agreement and this Agreement or the Electric Tariff, this Agreement and the Electric Tariff shall control.

7. **Term.** This Agreement shall remain in effect for as long as FPL or any successor or assign owns or operates the Underground Facilities.

8. **ASRC Repayment.** If the Applicant does not satisfy the relevant eligibility criteria, the Applicant shall repay the ASRC within 30 days of written notice from FPL of such failure. Additionally, if at any point within 30 years of completion of the Underground Facilities installation, the Applicant elects to have electric service within the Conversion Area supplied by a provider other than FPL, the Applicant shall repay FPL a pro-rata share of the ASRC. The pro-rata share (which shall reflect partial years) shall be determined as follows:

ASRC * [(30 – years since the Underground Facilities completion date) / 30]

Non-governmental Applicants, whose CIAC includes a Tier 1 or Tier 2 ASRC, shall provide, at the time of execution of this Agreement, either a surety bond or irrevocable bank letter of credit (the "Security Instrument") in a form acceptable to FPL evidencing ability to repay the ASRC. This Security Instrument shall remain in effect until such time as all customers within the Conversion Area are converted. The Applicant may provide either an amended or replacement Security Instrument in a form acceptable to FPL at any time to reflect the pro-rata adjustments to the ASRC amount. If, upon notice of cancellation or prior to expiration of the Security Instrument, a replacement Security Instrument in a form acceptable to FPL is not provided by the Applicant to FPL, FPL will require the third party issuing the Security Instrument to pay the full balance due in accordance with this Agreement in cash.

(Continued on Sheet No. 9.722)

(Continued from Sheet No. 9.721)

9. **Termination Prior to the Conversion Completion.** Failure by the Applicant to comply with any of the requirements, terms, or conditions of this Agreement or FPL's Electric Tariff shall result in termination of this Agreement. The Applicant may terminate this Agreement at any time prior to the start of the Conversion and the CIAC paid by the Applicant will be refunded to the Applicant; provided however, that the refund of the CIAC shall be offset by any costs incurred by FPL in performing under the Agreement up to the date of termination.

10. **Assignment.** The Applicant shall not assign this Agreement without the written consent of FPL.

11. **Adoption and Recording.** This Agreement shall be adopted by the Applicant and maintained in the official records of the Applicant for the duration of the term of this Agreement. This Agreement also shall be recorded in the Official Records of the County in which the Underground Facilities are located, in the place and in the manner in which deeds are typically recorded.

12. **Conflict between Terms of Franchise Agreement.** In the event of a conflict between the terms of this Agreement and any permit or franchise agreement entered into by Applicant and FPL, the terms of this Agreement shall control.

IN WITNESS WHEREOF, FPL and the Applicant have executed this Agreement on the date first set forth above.

APPLICANT	FPL
Signed_____	Signed_____
Name_____	Name_____
Title_____	Title_____

Signed_____

Name_____

Title_____

Approved as to Terms and Conditions (if required by Applicant)

Signed_____

Name_____

Title_____

Approved as to Form and Legal Sufficiency (if required by Applicant)

Signed_____

Name_____

Title_____

APPENDIX 2

ORDER NO. PSC-07-0442-TRF-EI
DOCKET NO. 060150-EI
PAGE 23

Attachment B

FPL's quantification of benefits for the GAF waiver

The Commission's standard low density subdivision model of 210 homes was used as a basis for FPL's analysis to calculate the percent storm restoration savings. First, FPL calculated the average CIAC cost for converting the subdivision's overhead facilities under rule 25-6.115, F.A.C., as the rule existed prior to the Commission's revision of the rule in Docket Nos. 060172-EU and 060173-EU. Two scenarios were created by varying the age of the existing overhead facilities being replaced, 10 and 20 years.

Table 1
CIAC pursuant to Rule 25-6.115
Without the Storm Restoration Cost Differential Component
Without the Operating & Maintenance Cost Differential Component

	New Underground Facilities	Existing Overhead Facilities			New Overhead Facilities	CIAC
		Net Book Value	Removal Costs	Salvage Costs		
10-Yr Old Overhead	$537,000	+ $113,000	+ $104,000	- $ 0	- $334,000	= $420,000
20-Yr Old Overhead	$537,000	+ $12,000	+ $104,000	- $ 0	- $334,000	= $319,000

As shown in the above table, the CIAC for the subdivision is $420,000 (10-year old overhead facilities) or $319,000 (20-year old overhead facilities).

The GAF waiver is derived from avoided storm restoration cost savings to the general body of ratepayers as a result of these facilities being placed underground. FPL relied on its experiences during 2004 and 2005 to develop cost data for storm restoration costs to overhead and underground facilities. FPL assumes the 2004/2005 seasons may reoccur, on average, between three and five years over the next 30 years and used a 30-year forecast period for the avoided storm restoration cost. The 30-year cash flows are discounted to arrive at the annualized amounts of $82,120 to $129,269. These amounts are intended to represent the expected range in reduced annual storm damage costs due to underground systems on a per affected customer basis. Affected customers are those customers which experienced a service interruption. FPL then compared the estimated storm damage differential to a typical conversion scenario of a 20-year old overhead system and a 10-year old overhead system (as calculated in Table 1) and concludes that a 25 percent credit for certain conversion projects is appropriate.

Attachment B

Table 2
CIAC Compared to Estimated Storm Restoration Cost Differential Between Overhead and Underground Distribution Facilities

	CIAC (from Table 1)	Storm Restoration Cost Differential 3 Yr Basis Amount	3 Yr Basis Percentage of Subtotal CIAC	5 Yr Basis Amount	5 Yr Basis Percentage of Subtotal CIAC	FPL's Estimated Credit
10-Yr Old Overhead	$420,000	$129,269	31 percent	$82,120	20 percent	25 percent
20-Yr Old Overhead	$319,000	$129,269	41 percent	$82,120	26 percent	

The above table shows that if a storm occurs every three years, the storm restoration savings due to undergrounding range from approximately 30 to 40 percent. If a storm occurs every five years, the savings range from 20 to 26 percent. FPL states that these ranges support FPL's proposed GAF waiver of 25 percent.

APPENDIX 3

APPENDIX NO. 3
Explanation of Proposed Revisions

This Appendix summarizes proposed revisions to the Rules and Regulations included in Section 12.1 of FPL's General Rules and Regulations for Electric Service (Tariff Sheet 6.300) and the related Standard Form 9.720.

Tariff Sheet 6.300 has been revised to reflect the net present value of operational cost differentials, including average historical storm restoration, as contemplated by Rule 25-6.115(11)(a), F.A.C. FPL has calculated two separate components of the operational cost differential, covering non-storm and the Avoided Storm Restoration Costs ("ASRC").

For the non-storm operational costs differential, FPL utilized the 5-year average of its actual, historical capital and O&M expenses for operating, maintaining and repairing its overhead and underground distribution facilities. Those historical cost figures show that, on a consistent basis, the underground distribution system has been more expensive to operate, maintain and repair than the overhead distribution system. As a result, FPL is proposing to increase the CIAC required for all underground conversions by $10,400 per pole-line mile of electric distribution facilities that would be converted.

For the ASRC, FPL's starting point was the same storm restoration cost data that it presented to the Commission in justifying the 25% GAF Waiver for eligible governmental underground conversion projects. One of the principal assumptions in calculating the storm restoration cost savings for GAF projects was that, because they covered large, contiguous areas, there would be no need for overhead restoration crews to go into the project neighborhoods and, hence, the savings would be maximized. However, because not all conversion projects will involve the benefits of government sponsorship, nor large, contiguous areas – like that of a GAF project – FPL has developed three tiers of the ASRC for the conversion tariff. Tier 1 is for large "GAF-equivalent" projects, which would meet the GAF size and uniformity requirements. The ASRC for Tier 1 projects reflects the same savings that were used to justify the GAF Waiver, and, therefore, uses the same percentage to apply against the otherwise applicable CIAC. Tier 2 is for projects that would meet the GAF eligibility criteria, but are smaller in size (1-3 pole-line miles). Tier 2 projects receive an ASRC of 10%, or 40% of the full GAF savings. Finally, Tier 3 is for small projects that do not necessarily meet any of the GAF eligibility criteria. For them, the ASRC is 5%, or 20% of the GAF savings.

FPL has also modified the associated Tariff Sheet 9.720, Underground Facilities Conversion Agreement, to incorporate and implement the ASRC changes outlined above. To do so required expanding the Agreement to two additional pages – Original Tariff Sheets 9.721 and 9.722.

TAB 1

DECEMBER 2, 2008
TARIFF REVISIONS TO REFLECT
FPSC APPROVAL

Kenneth M. Rubin
Senior Attorney
Florida Power & Light Company
700 Universe Boulevard
Juno Beach, FL 33408-0420
(561) 691-2512
(561) 691-7135 (Facsimile)
E-mail: ken.rubin@fpl.com

December 2, 2008

-VIA HAND DELIVERY -

Ms. Connie Kummer
Bureau Chief
Division of Economic Regulation
Florida Public Service Commission
2540 Shumard Oak Blvd.
Tallahassee, FL 32399-0850

Re: Docket Nos. 070231-EI and 080244-EI

Dear Ms. Kummer:

Enclosed please find revised tariff sheets which I am providing for filing in the above referenced dockets. The revised tariff sheets relate to the Underground Distribution Facilities for Residential Subdivisions and Developments (Thirty-First Revised Sheet No. 6.100) in Docket No. 070231-EI and the Installation of Underground Electric Distribution Facilities for the Conversion of Overhead Electric Distribution Facilities (Third Revised Sheet No. 6.300) in Docket No. 080244-EI.

The tariffs were revised in accordance with the Commission approval provided during the Commission's November 13, 2008 Agenda Conference, and further in compliance with Commission Order No. PSC-08-0774-TRF-EI issued in Docket No. 070231-EI on November 24, 2008.

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

Sincerely,

Kenneth M. Rubin

Enclosure
cc: Counsel of record - w/attachments

FLORIDA POWER & LIGHT COMPANY

~~Second~~Third Revised Sheet No. 6.300
Cancels ~~First~~Second Revised Sheet No. 6.300

INSTALLATION OF UNDERGROUND ELECTRIC DISTRIBUTION FACILITIES
FOR THE CONVERSION OF OVERHEAD ELECTRIC DISTRIBUTION FACILITIES

SECTION 12.1 DEFINITIONS

APPLICANT - Any person, corporation, or entity capable of complying with the requirements of this tariff that has made a written request for underground electric distribution facilities in accordance with this tariff.

CONVERSION - Any installation of underground electric distribution facilities where the underground facilities will be substituted for existing overhead electric distribution facilities, including relocations.

CONTRIBUTION-IN-AID-OF-CONSTRUCTION (CIAC) – The CIAC to be paid by an Applicant under this tariff section shall be the result of the following formula:

CIAC =

1) The estimated cost to install the requested underground facilities;
\+ 2) The estimated cost to remove the existing overhead facilities;
\+ 3) The net book value of the existing overhead facilities;
~~+ The net present value of the estimated operational costs of underground facilities over 30 years;~~
~~+ The net present value of the estimated average storm restoration costs of underground facilities over 30 years;~~
\- 4) The estimated cost that would be incurred to install new overhead facilities, in lieu of underground, to replace the existing overhead facilities (the "Hypothetical Overhead Facilities");
\- 5) The estimated salvage value of the existing overhead facilities to be removed;
\- \+ 6) ~~The~~$11,300 per pole-line mile of the existing overhead facilities - the 30-year net present value of the estimated underground v. overhead operational costs ~~of the overhead facilities over 30 years~~differential;
\- 7) The 30-year net present value of the estimated average ~~storm restoration costs of overhead facilities over 30 years.~~Avoided Storm Restoration Costs ("ASRC"), calculated as a percentage of the sum of lines 1) through 6). Simplified eligibility criteria for each ASRC Tier are summarized below. Applicants must enter into an Underground Facilities Conversion Agreement with the Company which provides full details on terms, conditions and compliance requirements.

Tier	Percentage	Pole-Line Miles	Customer Conversions	Completion
1 *	25%	3 or more	100%	3 phases
2	10%	1 to <3	100%	3 phases
3	5%	< 1	n/a	n/a

* The GAF Waiver will apply in lieu of Tier 1 ASRC for eligible conversions by Local Government Applicants.

GAF Waiver

For Applicants entering into an Underground Facilities Conversion Agreement – Governmental Adjustment Factor Waiver with the Company, the otherwise applicable CIAC amount, as calculated above, shall be reduced by the GAF Waiver. ~~If the Applicant elects to construct and install all or part of the underground facilities, then for purposes of calculating the GAF Waiver amount only, the otherwise applicable CIAC shall be adjusted to add FPL's estimated cost for the Applicant-performed work.~~ The amount of the GAF Waiver shall be calculated as follows:

GAF Waiver =

25% x the otherwise applicable CIAC;
\+ 75% x ~~(the net present value of the estimated average storm restoration costs of underground facilities over 30 years less the net present value of the estimated average storm restoration costs of overhead facilities over 30 years).~~
~~Note: The final term~~ the ASRC (avoids double-counting the ~~estimated average storm restoration costs~~ASRC embedded in the otherwise applicable CIAC.)

If the Applicant elects to construct and install all or part of the underground facilities, then for purposes of calculating the ASRC or the GAF Waiver amount only, the otherwise applicable CIAC shall be adjusted to add FPL's estimated cost for the Applicant-performed work.

DISTRIBUTION SYSTEM - Electric service facilities consisting of primary and secondary conductors, service drops, service laterals, conduits, transformers and necessary accessories and appurtenances for the furnishing of electric power at utilization voltage.

SERVICE FACILITIES - The entire length of conductors between the distribution source, including any conduit and or risers at a pole or other structure or from transformers, from which only one point of service will result, and the first point of connection to the service entrance conductors at a weatherhead, in a terminal, or meter box outside the building wall; the terminal or meter box; and the meter.

(Continued on Sheet No. 6.301)

Issued by: S. E. Romig, Director, Rates and Tariffs
Effective: ~~April 1, 2006~~

FLORIDA POWER & LIGHT COMPANY

Third Revised Sheet No. 6.300
Cancels Second Revised Sheet No. 6.300

INSTALLATION OF UNDERGROUND ELECTRIC DISTRIBUTION FACILITIES FOR THE CONVERSION OF OVERHEAD ELECTRIC DISTRIBUTION FACILITIES

SECTION 12.1 DEFINITIONS

APPLICANT - Any person, corporation, or entity capable of complying with the requirements of this tariff that has made a written request for underground electric distribution facilities in accordance with this tariff.

CONVERSION - Any installation of underground electric distribution facilities where the underground facilities will be substituted for existing overhead electric distribution facilities, including relocations.

CONTRIBUTION-IN-AID-OF-CONSTRUCTION (CIAC) – The CIAC to be paid by an Applicant under this tariff section shall be the result of the following formula:

CIAC =

1) The estimated cost to install the requested underground facilities;
\+ 2) The estimated cost to remove the existing overhead facilities;
\+ 3) The net book value of the existing overhead facilities;
\- 4) The estimated cost that would be incurred to install new overhead facilities, in lieu of underground, to replace the existing overhead facilities (the "Hypothetical Overhead Facilities");
\- 5) The estimated salvage value of the existing overhead facilities to be removed;
\+ 6) $11,300 per pole-line mile of the existing overhead facilities - the 30-year net present value of the estimated underground v. overhead operational costs differential;
\- 7) The 30-year net present value of the estimated average Avoided Storm Restoration Costs ("ASRC") calculated as a percentage of the sum of lines 1) through 6). Simplified eligibility criteria for each ASRC Tier are summarized below. Applicants must enter into an Underground Facilities Conversion Agreement with the Company which provides full details on terms, conditions and compliance requirements.

Tier	Percentage	Pole-Line Miles	Customer Conversions	Completion
1 *	25%	3 or more	100%	3 phases
2	10%	1 to <3	100%	3 phases
3	5%	< 1	n/a	n/a

* The GAF Waiver will apply in lieu of Tier 1 ASRC for eligible conversions by Local Government Applicants.

GAF Waiver
For Applicants entering into an Underground Facilities Conversion Agreement – Governmental Adjustment Factor Waiver with the Company, the otherwise applicable CIAC amount, as calculated above, shall be reduced by the GAF Waiver. The amount of the GAF Waiver shall be calculated as follows:
GAF Waiver =
25% x the otherwise applicable CIAC;
\+ 75% x the ASRC (avoids double-counting the ASRC embedded in the otherwise applicable CIAC.)

If the Applicant elects to construct and install all or part of the underground facilities, then for purposes of calculating the ASRC or the GAF Waiver amount only, the otherwise applicable CIAC shall be adjusted to add FPL's estimated cost for the Applicant-performed work.

DISTRIBUTION SYSTEM - Electric service facilities consisting of primary and secondary conductors, service drops, service laterals, conduits, transformers and necessary accessories and appurtenances for the furnishing of electric power at utilization voltage.

SERVICE FACILITIES - The entire length of conductors between the distribution source, including any conduit and or risers at a pole or other structure or from transformers, from which only one point of service will result, and the first point of connection to the service entrance conductors at a weatherhead, in a terminal, or meter box outside the building wall; the terminal or meter box; and the meter.

(Continued on Sheet No. 6.301)

Issued by: S. E. Romig, Director, Rates and Tariffs
Effective:

EXHIBIT TRK-4

FAC 25-6.115 - Conversions - Underground v. Overhead Operational Cost Differential
- Net Present Value (NPV) -

Non-Storm 11,286	1 2008	2 2009	3 2010	4 2011	5 2012	6 2013	7 2014	8 2015	9 2016	10 2017	11 2018	12 2019	13 2020	14 2021	15 2022	16 2023	17 2024
Operating & Maintenance (O&M)																	
1. Underground	2,454	2,494	2,541	2,588	2,637	2,686	2,738	2,791	2,845	2,898	2,953	3,008	3,064	3,120	3,177	3,235	3,295
2. Overhead (excl embed VM & Poles)	(1,956)	(1,988)	(2,025)	(2,063)	(2,102)	(2,141)	(2,182)	(2,225)	(2,267)	(2,310)	(2,353)	(2,397)	(2,442)	(2,487)	(2,532)	(2,579)	(2,626)
3. Lost Pole Rental Revenue	515	523	533	543	553	564	575	586	597	608	620	631	643	655	667	679	691
4. Vegetation Management	0	0	(1,923)	0	0	(5,830)	0	0	(2,153)	0	0	(6,528)	0	0	(2,405)	0	0
5. Pole Inspection/Remediation	0	0	0	0	0	0	0	(1,257)	0	0	0	0	0	0	0	(1,457)	0
6. Litigation (Differential) **	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Total O&M Differential	**1,013**	**1,030**	**(875)**	**1,068**	**1,089**	**(4,721)**	**1,130**	**(105)**	**(979)**	**1,196**	**1,219**	**(5,287)**	**1,265**	**1,288**	**(1,094)**	**(121)**	**1,360**
NPV- Operating @ 8.35%	1,013	950	(745)	840	790	(3,162)	699	(60)	(516)	581	547	(2,188)	483	454	(356)	(36)	377
Cumulative NPV - O&M	**1,013**	**1,963**	**1,218**	**2,058**	**2,848**	**(314)**	**385**	**325**	**(191)**	**391**	**937**	**(1,251)**	**(768)**	**(314)**	**(670)**	**(706)**	**(329)**
Capital Expenditures																	
1. Underground	3,215	3,312	3,403	3,504	3,613	3,717	3,825	3,938	4,052	4,165	4,284	4,404	4,529	4,655	4,786	4,917	5,055
2. Overhead (excl embed Poles)	(2,257)	(2,325)	(2,389)	(2,460)	(2,536)	(2,609)	(2,686)	(2,765)	(2,844)	(2,924)	(3,008)	(3,092)	(3,179)	(3,268)	(3,360)	(3,452)	(3,549)
3. Pole Inspection/Remediation	0	0	0	0	0	0	0	(2,561)	0	0	0	0	0	0	0	(3,198)	0
4. Property Taxes & Insurance	18	36	54	71	89	107	125	95	115	134	153	172	192	211	230	190	211
Total Capital Expenditures Differential	**976**	**1,023**	**1,067**	**1,116**	**1,166**	**1,215**	**1,265**	**(1,293)**	**1,322**	**1,375**	**1,430**	**1,485**	**1,541**	**1,598**	**1,656**	**(1,543)**	**1,717**
NPV - Capital @ 8.35%	976	944	909	877	846	814	782	(737)	696	668	641	615	589	564	539	(463)	476
Cumulative NPV - Capital	**976**	**1,920**	**2,829**	**3,706**	**4,552**	**5,366**	**6,147**	**5,410**	**6,106**	**6,774**	**7,415**	**8,030**	**8,619**	**9,183**	**9,722**	**9,258**	**9,734**
NPV - Total Cash Flows	1,989	1,894	164	1,717	1,636	(2,348)	1,480	(797)	180	1,249	1,188	(1,574)	1,072	1,018	183	(500)	853
Cumulative NPV - Total Cash Flows	**1,989**	**3,883**	**4,047**	**5,764**	**7,400**	**5,052**	**6,532**	**5,735**	**5,915**	**7,165**	**8,353**	**6,779**	**7,851**	**8,869**	**9,052**	**8,552**	**9,405**
30-Year Differential NPV	**11,286**																

	Year 1 ($/PLM)		30-Year NPV ($/PLM)		
CONVERSION	**O&M**	**Capital**	**O&M**	**Capital**	**Total**
1. Underground	2,454	3,215	34,543	50,151	**84,694**
2. Overhead (excl embed VM & Poles)	(1,956)	(2,257)	(27,533)	(35,207)	**(62,740)**
3. Lost Pole Rental Revenue	515		7,249		**7,249**
4. Vegetation Management	---		(15,122)		**(15,122)**
5. Pole Inspection/Remediation	---	---	(1,422)	(3,050)	**(4,472)**
6. Litigation (Differential) **	n/a		n/a		**n/a**
7. Property Taxes & Insurance		18		1,677	**1,677**
Differential (Non-Storm)			**(2,285)**	**13,570**	**11,286**

- All related costs excluding items 3 & 4 below
- All related costs excluding items 3 & 4 below
- Periodic expenditures for new facilities begin 1st year of their cycle
- Periodic expenditures for new facilities begin 1st year of their cycle
- For confidentiality purposes, litigation costs are embedded in items 1 & 2 above for underground and overhead facilities, respectively

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- Net Present Value (NPV) -

Non-Storm 11,286	18 2025	19 2026	20 2027	21 2028	22 2029	23 2030	24 2031	25 2032	26 2033	27 2034	28 2035	29 2036	30 2037	Total (Nominal)
Operating & Maintenance (O&M)														
1. Underground	3,354	3,416	3,481	3,547	3,614	3,683	3,755	3,827	3,900	3,975	4,051	4,130	4,213	**97,471**
2. Overhead (excl embed VM & Poles)	(2,673)	(2,723)	(2,775)	(2,828)	(2,881)	(2,935)	(2,993)	(3,051)	(3,109)	(3,168)	(3,229)	(3,292)	(3,358)	**(77,691)**
3. Lost Pole Rental Revenue	704	717	731	744	759	773	788	803	818	834	850	867	884	**20,455**
4. Vegetation Management	(7,280)	0	0	(2,685)	0	0	(8,151)	0	0	(3,009)	0	0	(9,144)	**(49,109)**
5. Pole Inspection/Remediation	0	0	0	0	0	0	(1,691)	0	0	0	0	0	0	**(4,405)**
6. Litigation (Differential) **	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	**n/a**
Total O&M Differential	**(5,896)**	**1,410**	**1,437**	**(1,221)**	**1,492**	**1,520**	**(8,291)**	**1,580**	**1,610**	**(1,368)**	**1,672**	**1,705**	**(7,405)**	**(13,279)**
NPV- Operating @ 8.35%	(1,509)	333	313	(246)	277	260	(1,311)	231	217	(170)	192	181	(724)	
Cumulative NPV - O&M	**(1,838)**	**(1,504)**	**(1,191)**	**(1,437)**	**(1,160)**	**(899)**	**(2,211)**	**(1,980)**	**(1,763)**	**(1,933)**	**(1,741)**	**(1,561)**	**(2,285)**	
Capital Expenditures														
1. Underground	5,193	5,336	5,485	5,636	5,788	5,944	6,107	6,269	6,432	6,602	6,776	6,957	7,147	**149,048**
2. Overhead (excl embed Poles)	(3,646)	(3,746)	(3,851)	(3,957)	(4,063)	(4,173)	(4,287)	(4,401)	(4,516)	(4,635)	(4,757)	(4,884)	(5,017)	**(104,635)**
3. Pole Inspection/Remediation	0	0	0	0	0	0	(3,972)	0	0	0	0	0	0	**(9,731)**
4. Property Taxes & Insurance	232	253	273	294	315	334	281	303	325	346	367	388	409	**6,324**
Total Capital Expenditures Differential	**1,779**	**1,842**	**1,908**	**1,974**	**2,040**	**2,106**	**(1,870)**	**2,171**	**2,241**	**2,313**	**2,386**	**2,461**	**2,539**	**41,006**
NPV - Capital @ 8.35%	455	435	416	397	379	361	(296)	317	302	288	274	261	248	
Cumulative NPV - Capital	**10,189**	**10,625**	**11,040**	**11,437**	**11,816**	**12,177**	**11,881**	**12,198**	**12,500**	**12,788**	**13,061**	**13,322**	**13,570**	
NPV - Total Cash Flows	(1,053)	768	729	151	656	621	(1,607)	548	519	117	466	441	(476)	
Cumulative NPV - Total Cash Flows	**8,352**	**9,120**	**9,849**	**10,000**	**10,656**	**11,277**	**9,670**	**10,218**	**10,737**	**10,854**	**11,320**	**11,761**	**11,286**	
30-Year Differential NPV														

CONVERSION
1. Underground
2. Overhead (excl embed VM & Poles)
3. Lost Pole Rental Revenue
4. Vegetation Management
5. Pole Inspection/Remediation
6. Litigation (Differential) **
7. Property Taxes & Insurance
Differential (Non-Storm)

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Non-Storm 11,286		1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
		2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Cash Flows (2007 $)																	
Operating & Maintenance (O&M)																	
i 1. Underground	c	2,454	2,454	2,454	2,454	2,454	2,454	2,454	2,454	2,454	2,454	2,454	2,454	2,454	2,454	2,454	2,454
i 2. Overhead (excl embed VM & Poles)	c	(1,956)	(1,956)	(1,956)	(1,956)	(1,956)	(1,956)	(1,956)	(1,956)	(1,956)	(1,956)	(1,956)	(1,956)	(1,956)	(1,956)	(1,956)	(1,956)
i 3. Lost Pole Rental Revenue	c	515	515	515	515	515	515	515	515	515	515	515	515	515	515	515	515
i 4. Vegetation Management	c			(1,858)			(5,327)			(1,858)			(5,327)			(1,858)	
i 5. Pole Inspection/Remediation	c								(1,105)								(1,105)
i 6. Litigation (Differential) **	c	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Capital Expenditures																	
i 1. Underground	p	3,215	3,215	3,215	3,215	3,215	3,215	3,215	3,215	3,215	3,215	3,215	3,215	3,215	3,215	3,215	3,215
i 2. Overhead (excl embed Poles)	p	(2,257)	(2,257)	(2,257)	(2,257)	(2,257)	(2,257)	(2,257)	(2,257)	(2,257)	(2,257)	(2,257)	(2,257)	(2,257)	(2,257)	(2,257)	(2,257)
i 3. Pole Inspection/Remediation	p								(2,091)								(2,091)
Rates																	
Consumer Price Index (CPI)		2.51%	1.63%	1.88%	1.84%	1.92%	1.84%	1.94%	1.95%	1.90%	1.88%	1.88%	1.86%	1.87%	1.84%	1.82%	1.83%
Public Utility Private Fixed Investment (PUPFI)		3.80%	3.02%	2.73%	2.99%	3.10%	2.88%	2.92%	2.96%	2.87%	2.79%	2.88%	2.80%	2.82%	2.80%	2.82%	2.74%
CPI Multiplier		1.0000	1.0163	1.0354	1.0545	1.0747	1.0945	1.1157	1.1375	1.1592	1.1809	1.2032	1.2256	1.2485	1.2715	1.2947	1.3184
PUPFI Multiplier		1.0000	1.0302	1.0584	1.0900	1.1238	1.1561	1.1899	1.2250	1.2602	1.2954	1.3326	1.3699	1.4086	1.4480	1.4887	1.5295
Book Depreciation	f	3.03%															
Income Tax (Composite)		38.575%															
Property Taxes		1.80%															
Property Insurance		0.06%															
Discount Rate (Incremental Cost of Capital)	a	8.35%															

Incremental Cost of Capital	Weight	Cost	Wtd Avg
Debt	44.2%	6.60%	1.79%
Common	55.8%	11.75%	6.56%
Discount Rate (Incremental Cost of Capital)	100.0%		8.35%

** For confidentiality purposes, litigation costs are embedded in items 1 & 2 above for underground and overhead facilities, respectively

FAC 25-6.115 - Conversions - Underground v. Overhead Operational Cost Differential - Inputs

Non-Storm 11,286	17 2024	18 2025	19 2026	20 2027	21 2028	22 2029	23 2030	24 2031	25 2032	26 2033	27 2034	28 2035	29 2036	30 2037	Total
Cash Flows (2007 $)															
Operating & Maintenance (O&M)															
i 1. Underground	2,454	2,454	2,454	2,454	2,454	2,454	2,454	2,454	2,454	2,454	2,454	2,454	2,454	2,454	73,620
i 2. Overhead (excl embed VM & Poles)	(1,956)	(1,956)	(1,956)	(1,956)	(1,956)	(1,956)	(1,956)	(1,956)	(1,956)	(1,956)	(1,956)	(1,956)	(1,956)	(1,956)	(58,680)
i 3. Lost Pole Rental Revenue	515	515	515	515	515	515	515	515	515	515	515	515	515	515	15,450
i 4. Vegetation Management		(5,327)			(1,858)			(5,327)			(1,858)			(5,327)	(35,921)
i 5. Pole Inspection/Remediation								(1,105)							(3,315)
i 6. Litigation (Differential) **	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Capital Expenditures															
i 1. Underground	3,215	3,215	3,215	3,215	3,215	3,215	3,215	3,215	3,215	3,215	3,215	3,215	3,215	3,215	96,450
i 2. Overhead (excl embed Poles)	(2,257)	(2,257)	(2,257)	(2,257)	(2,257)	(2,257)	(2,257)	(2,257)	(2,257)	(2,257)	(2,257)	(2,257)	(2,257)	(2,257)	(67,710)
i 3. Pole Inspection/Remediation								(2,091)							(6,273)
Rates															
Consumer Price Index (CPI)	1.84%	1.80%	1.86%	1.90%	1.90%	1.89%	1.89%	1.97%	1.92%	1.90%	1.91%	1.93%	1.96%	1.99%	
Public Utility Private Fixed Investment (PUPFI	2.80%	2.73%	2.74%	2.80%	2.76%	2.69%	2.70%	2.74%	2.67%	2.60%	2.64%	2.64%	2.67%	2.73%	
CPI Multiplier	1.3426	1.3668	1.3922	1.4187	1.4456	1.4728	1.5006	1.5302	1.5596	1.5892	1.6196	1.6509	1.6832	1.7167	
PUPFI Multiplier	1.5724	1.6153	1.6596	1.7060	1.7532	1.8003	1.8488	1.8994	1.9501	2.0007	2.0534	2.1076	2.1639	2.2229	
Book Depreciation															
Income Tax (Composite)															
Property Taxes															
Property Insurance															
Discount Rate (Incremental Cost of Capital)															
Incremental Cost of Capital															
Debt															
Common															
Discount Rate (Incremental Cost of Capital)															

Docket Nos. 070231-EI & 080244-EI
Overhead to Underground-Operational Cost Differential Analysis
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FAC 25-6.115 - Conversions - Underground v. Overhead Operational Cost Differential - O&M

	A	B	C	D	E	F	G	H	I
1		Acct	Description	5-Year Avg	2007	2006	2005	2004	2003
2		FERC Form 1 Distribution O&M							
3		580	Operation - Supervision & Engineering	**20,727,037**	20,531,161	20,473,740	19,776,720	19,529,141	23,324,424
4		581	Operation - Load Dispatching	**622,958**	554,315	661,675	689,605	621,442	587,753
5		582	Operation - Station	**1,958,215**	2,601,245	2,267,577	1,902,567	1,456,264	1,563,422
6		583	Operation - Overhead Line	**6,892,482**	5,198,039	8,719,848	7,288,327	5,743,960	7,512,234
7		584	Operation - Underground Line	**8,454,240**	8,145,382	8,429,031	9,010,982	8,788,107	7,897,698
8		585	Operation - Street Lighting & Signal Systems	**4,200,382**	4,447,038	4,729,905	3,837,935	3,736,160	4,250,872
9		586	Operation - Meters	**5,980,098**	6,867,315	7,810,150	5,688,752	4,264,851	5,269,425
10		587	Operation - Customer Installation	**2,313,863**	2,259,834	2,305,021	3,032,186	2,787,704	1,184,571
11		588	Operation - Miscellaneous Distribution	**28,000,282**	30,209,779	34,681,700	29,933,024	23,366,251	21,810,659
12		589	Operation - Rents	**7,650,708**	8,375,827	8,232,487	6,335,809	7,152,894	8,156,524
13		590	Maintenance - Supervision & Engineering	**21,506,667**	19,216,431	33,826,494	3,587,168	34,915,752	15,987,488
14		591	Maintenance - Structures	**252,286**	228,402	257,948	250,332	204,399	320,347
15		592	Maintenance - Station Equipment	**7,607,444**	8,194,170	7,272,116	6,176,602	7,718,877	8,675,456
16		593	Maintenance - Overhead Line	**92,740,411**	111,809,997	104,137,777	78,413,273	83,444,861	85,896,148
17		594	Maintenance - Underground Line	**27,982,644**	30,317,893	26,983,032	28,291,659	26,535,285	27,785,351
18		595	Maintenance - Line Transformers	**1,569,760**	1,601,410	1,351,361	1,499,555	1,640,807	1,755,670
19		596	Maintenance - Street Lighting & Signal Systems	**7,136,966**	8,098,153	7,428,293	6,264,416	6,559,375	7,334,594
20		597	Maintenance - Meters	**2,091,076**	2,586,481	2,466,954	2,062,276	1,769,531	1,570,139
21		598	Maintenance - Miscellaneous Distribution Plant	**6,856,687**	7,280,669	8,364,992	5,901,196	6,098,459	6,638,118
22			**Total O&M**	**254,544,208**	**278,523,541**	**290,400,099**	**219,942,386**	**246,334,120**	**237,520,893**
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Overhead to Underground-Operational Cost Differential Analysis
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FAC 25-6.115 - Conversions - Underground v. Overhead Operational Cost Differential - O&M

	A	B	C	D	E	F	G	H	I
1		Acct	Description	5-Year Avg	2007	2006	2005	2004	2003
24	**Adjustments**								
25		580	Operation - Supervision & Engineering	**(1,671,580)**	(192,903)	(2,424,323)	(2,134,904)	(1,900,201)	(1,705,570)
26	(a)		Operation - Supervision & Engineering	**(3,403,336)**	(3,276,254)	(4,285,547)	(3,071,412)	(2,990,753)	(3,392,716)
27		581	Operation - Load Dispatching	**(622,958)**	(554,315)	(661,675)	(689,605)	(621,442)	(587,753)
28		582	Operation - Station	**(1,958,215)**	(2,601,245)	(2,267,577)	(1,902,567)	(1,456,264)	(1,563,422)
29		583	Operation - Overhead Line	**(1,385,795)**	(3,504,469)	(2,133,649)	344,805	(1,104,562)	(531,100)
30		584	Operation - Underground Line	**(160,937)**	(254,546)	(50,628)	(20,717)	(266,190)	(212,602)
31		585	Operation - Street Lighting & Signal Systems	**(4,200,382)**	(4,447,038)	(4,729,905)	(3,837,935)	(3,736,160)	(4,250,872)
32		586	Operation - Meters	**(5,980,098)**	(6,867,315)	(7,810,150)	(5,688,752)	(4,264,851)	(5,269,425)
33		587	Operation - Customer Installation	**(2,313,863)**	(2,259,834)	(2,305,021)	(3,032,186)	(2,787,704)	(1,184,571)
34		588	Operation - Miscellaneous Distribution	**(2,302,626)**	180,083	(7,297,262)	(1,653,188)	(1,481,645)	(1,261,118)
35		590	Maintenance - Supervision & Engineering	**(3,629,913)**	(260,670)	(15,297,559)	(989,667)	(749,718)	(851,950)
36	(a)		Maintenance - Supervision & Engineering	**(8,107,835)**	(9,759,630)	(8,112,636)	(1,357,562)	(14,320,721)	(6,988,624)
37		591	Maintenance - Structures	**(252,286)**	(228,402)	(257,948)	(250,332)	(204,399)	(320,347)
38		592	Maintenance - Station Equipment	**(7,607,444)**	(8,194,170)	(7,272,116)	(6,176,602)	(7,718,877)	(8,675,456)
39		593	Maintenance - Overhead Line	**(51,794,195)**	(68,806,371)	(57,057,483)	(40,590,282)	(46,675,202)	(45,841,638)
40		594	Maintenance - Underground Line	**(5,647,811)**	(5,479,992)	(6,307,863)	(5,470,951)	(5,752,423)	(5,227,824)
41		595	Maintenance - Line Transformers	**(16,529)**	(82,647)	-	21	(21)	-
42		596	Maintenance - Street Lighting & Signal Systems	**(7,136,966)**	(8,098,153)	(7,428,293)	(6,264,416)	(6,559,375)	(7,334,594)
43		597	Maintenance - Meters	**(2,091,076)**	(2,586,481)	(2,466,954)	(2,062,276)	(1,769,531)	(1,570,139)
44		598	Maintenance - Miscellaneous Distribution Plant	**(3,395,190)**	(1,798,107)	(4,817,060)	(3,342,033)	(3,380,461)	(3,636,291)
45			**Total Adjustments**	**(113,679,036)**	**(129,072,460)**	**(142,983,649)**	**(88,190,562)**	**(107,740,497)**	**(100,408,012)**
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FAC 25-6.115 - Conversions - Underground v. Overhead Operational Cost Differential - O&M

	A	B	C	D	E	F	G	H	I
1		Acct	Description	5-Year Avg	2007	2006	2005	2004	2003
47		**CIAC-Related O&M (excl. Vegetation & Pole Programs)**							
48		580	Operation - Supervision & Engineering	**15,652,121**	17,062,004	13,763,870	14,570,404	14,638,188	18,226,138
49		581	Operation - Load Dispatching	-	-	-	-	-	-
50		582	Operation - Station	-	-	-	-	-	-
51		583	Operation - Overhead Line	**5,506,687**	1,693,570	6,586,199	7,633,132	4,639,398	6,981,133
52		584	Operation - Underground Line	**8,293,303**	7,890,836	8,378,403	8,990,265	8,521,917	7,685,096
53		585	Operation - Street Lighting & Signal Systems	-	-	-	-	-	-
54		586	Operation - Meters	-	-	-	-	-	-
55		587	Operation - Customer Installation	-	-	-	-	-	-
56		588	Operation - Miscellaneous Distribution	**25,697,656**	30,389,862	27,384,437	28,279,836	21,884,606	20,549,541
57		589	Operation - Rents	**7,650,708**	8,375,827	8,232,487	6,335,809	7,152,894	8,156,524
58		590	Maintenance - Supervision & Engineering	**9,768,919**	9,196,130	10,416,298	1,239,940	19,845,313	8,146,914
59		591	Maintenance - Structures	-	-	-	-	-	-
60		592	Maintenance - Station Equipment	-	-	-	-	-	-
61		593	Maintenance - Overhead Line	**40,946,216**	43,003,626	47,080,294	37,822,991	36,769,660	40,054,510
62		594	Maintenance - Underground Line	**22,334,833**	24,837,900	20,675,170	22,820,708	20,782,862	22,557,527
63		595	Maintenance - Line Transformers	**1,553,231**	1,518,763	1,351,361	1,499,576	1,640,786	1,755,670
64		596	Maintenance - Street Lighting & Signal Systems	-	-	-	-	-	-
65		597	Maintenance - Meters	-	-	-	-	-	-
66		598	Maintenance - Miscellaneous Distribution Plant	**3,461,497**	5,482,563	3,547,932	2,559,163	2,717,998	2,999,827
67			**Total CIAC-Related O&M**	**140,865,172**	**149,451,082**	**147,416,451**	**131,751,825**	**138,593,622**	**137,112,880**
68									

FAC 25-6.115 - Conversions - Underground v. Overhead Operational Cost Differential - O&M

	A	B	C	D	E	F	G	H	I
1		Acct	Description	5-Year Avg	2007	2006	2005	2004	2003
69	**Underground CIAC-Related O&M**								
70	(b)	580	Operation - Supervision & Engineering	**8,685,812**	10,415,360	6,765,229	8,055,167	8,852,282	9,341,023
71		584	Operation - Underground Line	**8,293,303**	7,890,836	8,378,403	8,990,265	8,521,917	7,685,096
72	(b)	588	Operation - Miscellaneous Distribution	**14,282,374**	18,551,242	13,460,021	15,634,349	13,234,473	10,531,784
73	(b)	590	Maintenance - Supervision & Engineering	**4,206,543**	4,159,517	3,939,803	597,870	8,780,528	3,554,996
74		594	Maintenance - Underground Line	**22,334,833**	24,837,900	20,675,170	22,820,708	20,782,862	22,557,527
75	(b)	595	Maintenance - Line Transformers	**682,643**	686,954	511,131	723,061	725,963	766,106
76	(b)	598	Maintenance - Miscellaneous Distribution Plant	**1,513,466**	2,479,827	1,341,950	1,233,969	1,202,574	1,309,008
77			**Subtotal Underground O&M**	**59,998,974**	**69,021,636**	**55,071,707**	**58,055,389**	**62,100,600**	**55,745,539**
78									
79	**Overhead CIAC-Related O&M**								
80	(b)	580	Operation - Supervision & Engineering	**6,966,309**	6,646,644	6,998,641	6,515,238	5,785,906	8,885,115
81		583	Operation - Overhead Line	**5,506,687**	1,693,570	6,586,199	7,633,132	4,639,398	6,981,133
82	(b)	588	Operation - Miscellaneous Distribution	**11,415,282**	11,838,620	13,924,416	12,645,487	8,650,133	10,017,757
83		589	Operation - Rents	**7,650,708**	8,375,827	8,232,487	6,335,809	7,152,894	8,156,524
84	(b)	590	Maintenance - Supervision & Engineering	**5,562,376**	5,036,614	6,476,495	642,069	11,064,785	4,591,918
85		593	Maintenance - Overhead Line	**40,946,216**	43,003,626	47,080,294	37,822,991	36,769,660	40,054,510
86	(b)	595	Maintenance - Line Transformers	**870,588**	831,809	840,230	776,515	914,823	989,564
87	(b)	598	Maintenance - Miscellaneous Distribution Plant	**1,948,031**	3,002,736	2,205,982	1,325,194	1,515,424	1,690,820
88			**Subtotal Overhead O&M**	**80,866,198**	**80,429,445**	**92,344,744**	**73,696,436**	**76,493,023**	**81,367,341**
89									
91									
92	**Pole-Line Miles (PLM)**								
93			Underground (trench)		25,053	24,679	24,427	24,166	23,893
94			Overhead (pole line)		41,690	41,619	41,343	41,144	40,897
95			**Total**		**66,743**	**66,298**	**65,770**	**65,310**	**64,790**
96									
97	**CIAC-Related O&M [per PLM]**								
98			1. Underground	2,454	2,755	2,232	2,377	2,570	2,333
99			2. Overhead (excl. embedded Vegetation & Pole Progams)	(1,956)	(1,929)	(2,219)	(1,783)	(1,859)	(1,990)
100			**Differential**	**498**	**826**	**13**	**594**	**711**	**344**
101									
103									

FAC 25-6.115 - Conversions - Underground v. Overhead Operational Cost Differential - O&M

	A	B	C	D	E	F	G	H	I
1		Acct	Description	5-Year Avg	2007	2006	2005	2004	2003
104	**(a) Non-P&W Supervision & Engineering Allocation % (non-substation)**								
105		**Operations**							
106		580	Operation - Supervision & Engineering Total		20,531,161	20,473,740	19,776,720	19,529,141	23,324,424
107		580	Various Adjustments		(192,903)	(2,424,323)	(2,134,904)	(1,900,201)	(1,705,570)
108			**Adjusted Operation - Supervision & Engineering**		**20,338,258**	**18,049,417**	**17,641,817**	**17,628,941**	**21,618,854**
109		58*	Total Operations (incl. Supervision & Engineering)		89,189,935	98,311,134	87,495,907	77,446,774	81,557,581
110		582	Operation - Station		(2,601,245)	(2,267,577)	(1,902,567)	(1,456,264)	(1,563,422)
111			**Non-Substation Total**		**86,588,690**	**96,043,557**	**85,593,341**	**76,990,510**	**79,994,159**
112			**Operations - % of Total (580 adjustment)**		**23%**	**19%**	**21%**	**23%**	**27%**
113									
114		**Maintenance**							
115		590	Maintenance - Supervision & Engineering		19,216,431	33,826,494	3,587,168	34,915,752	15,987,488
116		590	590.200 - Substation Distrib Maint Supv & Engineer		(260,670)	(15,297,559)	(989,667)	(749,718)	(851,950)
117			**Non-Substation Supervision & Engineering**		**18,955,761**	**18,528,935**	**2,597,501**	**34,166,034**	**15,135,538**
118		59*	Total Operations (incl. Supervision & Engineering)		189,333,607	192,088,965	132,446,479	168,887,345	155,963,312
119		59*	Maintenance - Structures & Station Equipment		(8,422,572)	(7,530,063)	(6,426,934)	(7,923,276)	(8,995,803)
120			**Non-Substation Total**		**180,911,035**	**184,558,902**	**126,019,545**	**160,964,069**	**146,967,509**
121			**Maintenance - % of Total (590 adjustment)**		**10%**	**10%**	**2%**	**21%**	**10%**
122									
123	**(b) Overhead v. Underground Allocation % ***								
124			Operations - Overhead Line [583 / (583+584)]	**45%**	39%	51%	45%	40%	49%
125			Maintenance - Overhead Line [593 / (593+594)]	**56%**	55%	62%	52%	56%	56%
126			** Applied to Supervision, Miscellaneous & Transformers*						
127									
129									

FAC 25-6.115 - Conversions - Underground v. Overhead Operational Cost Differential - O&M

	A	B	C	D	E	F	G	H	I
1		Acct	Description	5-Year Avg	2007	2006	2005	2004	2003
130			**Lost Pole Rental Revenues [per PLM]**						
131			454.300 - CATV	**5,751,207**	6,768,560	6,220,724	5,525,797	5,255,389	4,985,567
132			454.400 - BellSouth Joint Use	**15,555,603**	18,052,902	16,399,009	12,620,033	15,927,496	14,778,577
133			**Subtotal Pole Rental Revenues**	**21,306,811**	**24,821,462**	**22,619,733**	**18,145,830**	**21,182,885**	**19,764,144**
134									
135			3. Lost Pole Rental Revenues [per PLM]	515	595	543	439	515	483
136									
138									
139			**Vegetation Management [per PLM]**						
140				**Feeder (every 3 yrs)**	**Fdr & Lats (every 6 yrs)**				
141			Feeder Miles	13,469					
142			Total Miles	41,690					
143			**Mileage Ratio - Feeder to Total**	**32%**					
144			Cost	(73,825,144)	(75,205,991)				
145			Planned Total Trim Miles (2010/2012)	12,400	12,900				
146			**Cost / PLM (nominal $)**	**(5,954)**	**(5,830)**				
147			Mileage Ratio Adjusted (nominal $)	**(1,923)**					
148			CPI Multiplier	1.0354	1.0945				
149			4. Vegetation Management [per PLM] (2007 $)	(1,858)	(5,327)				
150									
152									

FAC 25-6.115 - Conversions - Underground v. Overhead Operational Cost Differential - O&M

	A	B	C	D	E	F	G	H	I
1		Acct	Description	5-Year Avg	2007	2006	2005	2004	2003
153	**Pole Inspection / Remediation [per PLM]**								
154				Low Density	High / Meter		Feeder		
155			Non-Service Poles	75	48				
156			Pole-Line Miles (excl services)	2.4	1.8		150	Average 145 mph span (ft)	
157			**Poles / Line Mile**	31	27		35		
158						Cost / Pole		Cost / PLM	
159				Strength	Quantity	O&M	Capital	O&M	Capital
160		**Feeder**							
161			Inspections		35	(25)	(15)	(880)	(513)
162			Reinforcements - CT Truss (CCA)	0.08%	0.0	-	(325)	-	(9)
163			Reinforcements - ET Truss (CCA)	0.69%	0.2	-	(1,006)	-	(243)
164			Replacements (CCA)	1.48%	0.5	(673)	(3,012)	(349)	(1,560)
165			**Total Cost/Mile (2007 $)**					(1,229)	(2,325)
166		**Low Density (Lateral)**							
167			Inspections		31	(25)	(15)	(780)	(454)
168			Reinforcements - CT Truss (CCA)	0.08%	0.0	-	(325)	-	(8)
169			Reinforcements - ET Truss (CCA)	0.69%	0.2	-	(1,006)	-	(215)
170			Replacements (CCA)	1.48%	0.5	(673)	(3,012)	(308)	(1,382)
171			**Total Cost/Mile (2007 $)**					(1,088)	(2,059)
172		**High Density / Meter Pedestal (Lateral)**							
173			Inspections		27	(25)	(15)	(679)	(396)
174			Reinforcements - CT Truss (CCA)	0.08%	0.0	-	(325)	-	(7)
175			Reinforcements - ET Truss (CCA)	0.69%	0.2	-	(1,006)	-	(187)
176			Replacements (CCA)	1.48%	0.4	(673)	(3,012)	(269)	(1,203)
177			**Total Cost/Mile (2007 $)**					(948)	(1,793)
178									
179								Weighted Average	
180				O&M	CapEx	Lateral Mix	System %	O&M	CapEx
181		**Weighted Average:**							
182			Feeder	(1,229)	(2,325)		32%	(397)	(751)
183			Low Density (Lateral)	(1,088)	(2,059)	70%	47%	(516)	(976)
184			High Density / Meter Pedestal (Lateral)	(948)	(1,793)	30%	20%	(193)	(364)
185	5. & 3. Pole Inspection/Remediation [per PLM] (2007 $)						100%	(1,105)	(2,091)

FAC 25-6.115 - Conversions - Underground v. Overhead Operational Cost Differential - Capital Expenditures

	Acct	Description	5-Year Avg	2007	2006	2005	2004	2003
2	**FERC Form 1 Distribution Capital - Underground**							
3		Plant-in-Service Additions						
4	366	Conduit & Structures	**93,449,391**	85,583,696	123,235,508	96,211,743	87,733,601	74,482,406
5	367	Conductors & Devices	**106,417,044**	128,455,781	139,455,264	89,414,379	77,021,724	97,738,072
6	368	Transformers	**35,985,130**	42,513,095	42,841,747	36,648,823	30,166,954	27,755,032
7	Removal Costs		**3,763,748**	5,173,469	5,334,476	3,559,824	3,480,614	1,270,359
8	**Total Underground**		**239,615,313**	**261,726,041**	**310,866,995**	**225,834,769**	**198,402,893**	**201,245,869**
9								
10	**FERC Form 1 Distribution Capital - Overhead**							
11		Plant-in-Service Additions						
12	364	Poles, Towers & Fixtures	**48,159,516**	33,193,334	53,211,276	63,905,293	44,299,482	46,188,195
13	365	Overhead Conductors & Devices	**58,241,703**	60,306,523	77,283,362	57,624,141	42,607,750	53,386,738
14	368	Transformers	**63,973,565**	75,578,836	76,163,105	65,153,463	53,630,141	49,342,280
15	Removal Costs		**24,595,274**	26,903,214	35,796,390	25,500,925	16,272,071	18,503,769
16	**Total Overhead**		**194,970,058**	**195,981,907**	**242,454,133**	**212,183,823**	**156,809,444**	**167,420,982**
17								
18								
19	**Adjustments - Underground**							
20		Plant-in-Service Additions						
21	366	Conduit & Structures	**(66,190,618)**	(60,512,300)	(87,764,486)	(68,179,507)	(65,215,545)	(49,281,250)
22	367	Conductors & Devices	**(74,708,084)**	(93,743,288)	(100,666,004)	(64,583,117)	(55,993,711)	(58,554,301)
23	368	Transformers	**(18,324,130)**	(76,964)	(42,387,197)	(19,006,149)	(7,801,369)	(22,348,971)
24	Removal Costs		**(1,630,347)**	(1,584,411)	(2,562,912)	(1,486,699)	(1,436,031)	(1,081,682)
25	**Total Underground**		**(160,853,179)**	**(155,916,963)**	**(233,380,599)**	**(153,255,472)**	**(130,446,657)**	**(131,266,203)**
26								
27	**Adjustments - Overhead**							
28		Plant-in-Service Additions						
29	364	Poles, Towers & Fixtures	**(27,786,982)**	(26,005,484)	(34,273,438)	(36,876,064)	(18,103,415)	(23,676,507)
30	365	Overhead Conductors & Devices	**(30,399,453)**	(28,061,319)	(37,024,857)	(34,838,301)	(21,093,904)	(30,978,885)
31	368	Transformers	**(32,576,231)**	(136,825)	(75,355,017)	(33,788,709)	(13,869,101)	(39,731,504)
32	Removal Costs		**(10,802,451)**	(11,927,586)	(17,615,074)	(10,704,630)	(6,622,896)	(7,142,068)
33	**Total Overhead**		**(101,565,117)**	**(66,131,214)**	**(164,268,386)**	**(116,207,703)**	**(59,689,317)**	**(101,528,964)**
34								
35								

FAC 25-6.115 - Conversions - Underground v. Overhead Operational Cost Differential - Capital Expenditures

	A	B	C	D	E	F	G	H	I	J
1		Acct		Description	5-Year Avg	2007	2006	2005	2004	2003
36	**CIAC-Related Capital - Underground**									
37		Plant-in-Service Additions								
38			366	Conduit & Structures	**27,258,773**	25,071,396	35,471,022	28,032,236	22,518,056	25,201,156
39			367	Conductors & Devices	**31,708,960**	34,712,493	38,789,260	24,831,262	21,028,013	39,183,771
40			368	Transformers	**17,661,000**	42,436,131	454,550	17,642,674	22,365,585	5,406,061
41		Removal Costs			**2,133,401**	3,589,059	2,771,564	2,073,125	2,044,583	188,677
42		**Total Underground**			**78,762,134**	**105,809,078**	**77,486,395**	**72,579,297**	**67,956,236**	**69,979,666**
43										
44	**CIAC-Related Capital - Overhead (excl. embed Pole Prog)**									
45		Plant-in-Service Additions								
46			364	Poles, Towers & Fixtures	**20,372,534**	7,187,850	18,937,838	27,029,229	26,196,067	22,511,688
47			365	Overhead Conductors & Devices	**27,842,250**	32,245,204	40,258,505	22,785,840	21,513,846	22,407,853
48			368	Transformers	**31,397,334**	75,442,011	808,089	31,364,754	39,761,039	9,610,776
49		Removal Costs			**13,792,823**	14,975,628	18,181,316	14,796,296	9,649,175	11,361,701
50		**Total Overhead**			**93,404,941**	**129,850,693**	**78,185,747**	**95,976,119**	**97,120,127**	**65,892,018**
51										
52										
53										
54										
55	**Pole-Line Miles (PLM)**									
56		Underground (trench)				25,053	24,679	24,427	24,166	23,893
57		Overhead (pole line)				41,690	41,619	41,343	41,144	40,897
58		**Total**				**66,743**	**66,298**	**65,770**	**65,310**	**64,790**
59										
60										
61	**Capital Expenditures [per PLM]**									
62		1. Underground			3,215	4,223	3,140	2,971	2,812	2,929
63		2. Overhead (excl. embedded Pole Program)			(2,257)	(3,115)	(1,879)	(2,321)	(2,360)	(1,611)
64		**Differential**			**958**	**1,109**	**1,261**	**650**	**452**	**1,318**

FAC 25-6.115 - Conversions - Underground v. Overhead Operational Cost Differential - Property Taxes & Insurance

		1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
		2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
Capital																			
1. Underground		3,215	3,312	3,403	3,504	3,613	3,717	3,825	3,938	4,052	4,165	4,284	4,404	4,529	4,655	4,786	4,917	5,055	5,193
2. Overhead (excl embed Poles)		(2,257)	(2,325)	(2,389)	(2,460)	(2,536)	(2,609)	(2,686)	(2,765)	(2,844)	(2,924)	(3,008)	(3,092)	(3,179)	(3,268)	(3,360)	(3,452)	(3,549)	(3,646)
3. Pole Inspection/Remediation		0	0	0	0	0	0	0	(2,561)	0	0	0	0	0	0	0	(3,198)	0	0
Total Capital		958	987	1,014	1,044	1,077	1,108	1,140	(1,388)	1,207	1,241	1,277	1,312	1,349	1,387	1,426	(1,733)	1,506	1,547
Undepreciated Balance		958	1,945	2,959	4,003	5,080	6,187	7,327	5,939	7,147	8,388	9,664	10,977	12,326	13,713	15,139	13,406	14,913	16,460
Accum Book Depreciation																			
2007	958	0	29	58	87	116	145	174	203	232	261	290	319	348	377	406	435	464	494
2008	987		0	30	60	90	120	150	179	209	239	269	299	329	359	389	419	449	479
2009	1,014			0	31	61	92	123	154	184	215	246	277	307	338	369	399	430	461
2010	1,044				0	32	63	95	127	158	190	222	253	285	316	348	380	411	443
2011	1,077					0	33	65	98	130	163	196	228	261	294	326	359	391	424
2012	1,108						0	34	67	101	134	168	201	235	268	302	336	369	403
2013	1,140							0	35	69	104	138	173	207	242	276	311	345	380
2014	(1,388)								0	(42)	(84)	(126)	(168)	(210)	(252)	(294)	(336)	(379)	(421)
2015	1,207									0	37	73	110	146	183	220	256	293	329
2016	1,241										0	38	75	113	150	188	226	263	301
2017	1,277											0	39	77	116	155	193	232	271
2018	1,312												0	40	80	119	159	199	239
2019	1,349													0	41	82	123	164	204
2020	1,387														0	42	84	126	168
2021	1,426															0	43	86	130
2022	(1,733)																0	(53)	(105)
2023	1,506																	0	46
2024	1,547																		0
2025	1,590																		
2026	1,634																		
2027	1,680																		
2028	1,725																		
2029	1,771																		
2030	(2,152)																		
2031	1,868																		
2032	1,917																		
2033	1,967																		
2034	2,019																		
2035	2,073																		
2036	2,130																		
Total Book Depreciation	34,682	0	29	88	178	299	453	640	862	1,042	1,259	1,513	1,806	2,139	2,512	2,928	3,386	3,793	4,245
Depreciated Balance		958	1,916	2,871	3,825	4,781	5,734	6,687	5,077	6,104	7,129	8,151	9,171	10,187	11,201	12,212	10,020	11,120	12,216
Property Taxes		17	34	52	69	86	103	120	91	110	128	147	165	183	202	220	180	200	220

FAC 25-6.115 - Conversions - Underground v. Overhead Operational Cost Differential - Property Taxes & Insurance

		1 2008	2 2009	3 2010	4 2011	5 2012	6 2013	7 2014	8 2015	9 2016	10 2017	11 2018	12 2019	13 2020	14 2021	15 2022	16 2023	17 2024	18 2025
Replacement Value																			
2007	958	958	974	992	1,010	1,030	1,049	1,069	1,090	1,110	1,131	1,153	1,174	1,196	1,218	1,240	1,263	1,286	1,309
2008	987		987	1,003	1,022	1,041	1,061	1,080	1,101	1,123	1,144	1,166	1,187	1,210	1,232	1,255	1,278	1,301	1,325
2009	1,014			1,014	1,030	1,050	1,069	1,090	1,110	1,131	1,153	1,175	1,197	1,220	1,243	1,266	1,289	1,313	1,337
2010	1,044				1,044	1,061	1,081	1,101	1,122	1,143	1,165	1,188	1,210	1,233	1,256	1,280	1,304	1,328	1,352
2011	1,077					1,077	1,094	1,115	1,135	1,157	1,178	1,201	1,225	1,248	1,271	1,295	1,319	1,344	1,369
2012	1,108						1,108	1,126	1,147	1,168	1,190	1,212	1,236	1,260	1,284	1,308	1,333	1,357	1,383
2013	1,140							1,140	1,159	1,180	1,202	1,225	1,248	1,272	1,297	1,321	1,346	1,371	1,397
2014	(1,388)								(1,388)	(1,411)	(1,437)	(1,463)	(1,492)	(1,519)	(1,548)	(1,579)	(1,609)	(1,639)	(1,670)
2015	1,207									1,207	1,227	1,250	1,273	1,297	1,321	1,347	1,373	1,399	1,426
2016	1,241										1,241	1,261	1,285	1,309	1,334	1,358	1,385	1,412	1,438
2017	1,277											1,277	1,298	1,322	1,346	1,372	1,397	1,424	1,452
2018	1,312												1,312	1,334	1,359	1,384	1,410	1,436	1,464
2019	1,349													1,349	1,371	1,397	1,423	1,450	1,477
2020	1,387														1,387	1,410	1,436	1,463	1,491
2021	1,426															1,426	1,450	1,477	1,504
2022	(1,733)																(1,733)	(1,761)	(1,794)
2023	1,506																	1,506	1,531
2024	1,547																		1,547
2025	1,590																		
2026	1,634																		
2027	1,680																		
2028	1,725																		
2029	1,771																		
2030	(2,152)																		
2031	1,868																		
2032	1,917																		
2033	1,967																		
2034	2,019																		
2035	2,073																		
2036	2,130																		
Total Replacement Value	34,682	958	1,961	3,009	4,107	5,258	6,461	7,720	6,475	7,809	9,195	10,644	12,154	13,730	15,371	17,081	15,665	17,469	19,339
Property Insurance		1	1	2	3	3	4	5	4	5	6	6	7	8	9	10	10	11	12

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	19	20	21	22	23	24	25	26	27	28	29	30
	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	2037
Capital												
1. Underground	5,336	5,485	5,636	5,788	5,944	6,107	6,269	6,432	6,602	6,776	6,957	7,147
2. Overhead (excl embed Poles	(3,746)	(3,851)	(3,957)	(4,063)	(4,173)	(4,287)	(4,401)	(4,516)	(4,635)	(4,757)	(4,884)	(5,017)
3. Pole Inspection/Remediation	0	0	0	0	0	(3,972)	0	0	0	0	0	0
Total Capital	1,590	1,634	1,680	1,725	1,771	(2,152)	1,868	1,917	1,967	2,019	2,073	2,130
Undepreciated Balance	18,050	19,685	21,364	23,089	24,860	22,708	24,576	26,493	28,460	30,479	32,552	34,682
Accum Book Depreciation												
2007	523	552	581	610	639	668	697	726	755	784	813	842
2008	508	538	568	598	628	658	688	718	748	778	808	837
2009	492	522	553	584	614	645	676	707	737	768	799	830
2010	475	506	538	570	601	633	665	696	728	759	791	823
2011	457	489	522	555	587	620	652	685	718	750	783	816
2012	436	470	503	537	571	604	638	671	705	738	772	805
2013	415	449	484	518	553	587	622	656	691	725	760	794
2014	(463)	(505)	(547)	(589)	(631)	(673)	(715)	(757)	(799)	(841)	(883)	(925)
2015	366	402	439	476	512	549	585	622	659	695	732	768
2016	338	376	414	451	489	526	564	602	639	677	714	752
2017	309	348	387	426	464	503	542	580	619	658	696	735
2018	278	318	358	398	437	477	517	557	597	636	676	716
2019	245	286	327	368	409	450	491	532	572	613	654	695
2020	210	252	294	336	378	420	462	504	546	588	631	673
2021	173	216	259	303	346	389	432	475	519	562	605	648
2022	(158)	(210)	(263)	(315)	(368)	(420)	(473)	(525)	(578)	(630)	(683)	(735)
2023	91	137	183	228	274	320	365	411	456	502	548	593
2024	47	94	141	188	234	281	328	375	422	469	516	563
2025	0	48	96	145	193	241	289	337	385	434	482	530
2026		0	50	99	149	198	248	297	347	396	446	495
2027			0	51	102	153	204	254	305	356	407	458
2028				0	52	105	157	209	261	314	366	418
2029					0	54	107	161	215	268	322	376
2030						0	(65)	(130)	(196)	(261)	(326)	(391)
2031							0	57	113	170	226	283
2032								0	58	116	174	232
2033									0	60	119	179
2034										0	61	122
2035											0	63
2036												0
Total Book Depreciation	4,743	5,290	5,887	6,534	7,234	7,987	8,675	9,420	10,223	11,085	12,009	12,995
Depreciated Balance	13,307	14,394	15,477	16,555	17,626	14,721	15,901	17,073	18,237	19,394	20,543	21,686
Property Taxes	240	259	279	298	317	265	286	307	328	349	370	390

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	19 2026	20 2027	21 2028	22 2029	23 2030	24 2031	25 2032	26 2033	27 2034	28 2035	29 2036	30 2037
Replacement Value												
2007	1,334	1,359	1,385	1,411	1,438	1,466	1,494	1,522	1,552	1,582	1,612	1,645
2008	1,349	1,374	1,400	1,427	1,454	1,481	1,510	1,539	1,569	1,599	1,629	1,661
2009	1,361	1,386	1,412	1,438	1,466	1,493	1,522	1,551	1,581	1,611	1,642	1,674
2010	1,377	1,402	1,427	1,454	1,481	1,510	1,538	1,567	1,598	1,629	1,660	1,691
2011	1,394	1,419	1,445	1,471	1,499	1,527	1,556	1,586	1,616	1,647	1,679	1,711
2012	1,408	1,434	1,460	1,487	1,514	1,542	1,571	1,601	1,631	1,662	1,695	1,727
2013	1,423	1,449	1,476	1,503	1,530	1,558	1,587	1,617	1,648	1,679	1,711	1,744
2014	(1,701)	(1,733)	(1,765)	(1,797)	(1,830)	(1,863)	(1,897)	(1,932)	(1,969)	(2,006)	(2,044)	(2,083)
2015	1,453	1,480	1,507	1,535	1,563	1,592	1,621	1,650	1,681	1,713	1,745	1,778
2016	1,465	1,493	1,521	1,549	1,578	1,607	1,636	1,666	1,696	1,728	1,760	1,794
2017	1,480	1,508	1,536	1,565	1,594	1,623	1,653	1,683	1,714	1,745	1,777	1,811
2018	1,493	1,521	1,550	1,579	1,608	1,639	1,669	1,699	1,730	1,762	1,794	1,827
2019	1,506	1,535	1,564	1,594	1,624	1,654	1,685	1,716	1,747	1,779	1,812	1,844
2020	1,518	1,548	1,578	1,608	1,638	1,669	1,700	1,732	1,764	1,796	1,829	1,862
2021	1,533	1,561	1,591	1,622	1,653	1,684	1,716	1,748	1,781	1,813	1,847	1,880
2022	(1,827)	(1,862)	(1,897)	(1,933)	(1,971)	(2,009)	(2,046)	(2,085)	(2,124)	(2,164)	(2,203)	(2,243)
2023	1,560	1,588	1,619	1,649	1,681	1,713	1,746	1,779	1,812	1,846	1,881	1,915
2024	1,573	1,602	1,632	1,663	1,694	1,727	1,760	1,794	1,827	1,862	1,897	1,932
2025	1,590	1,616	1,646	1,677	1,709	1,740	1,774	1,809	1,843	1,878	1,913	1,949
2026		1,634	1,661	1,692	1,723	1,756	1,789	1,823	1,859	1,895	1,930	1,966
2027			1,680	1,707	1,739	1,771	1,805	1,838	1,874	1,910	1,947	1,983
2028				1,725	1,753	105	157	209	261	314	366	418
2029					0	54	107	161	215	268	322	376
2030						0	(65)	(130)	(196)	(261)	(326)	(391)
2031							0	57	113	170	226	283
2032								0	58	116	174	232
2033									0	60	119	179
2034										0	61	122
2035											0	63
2036												0
Total Replacement Value	21,287	23,315	25,429	27,625	28,137	27,038	27,587	28,200	28,881	29,632	30,454	31,352
Property Insurance	13	14	16	17	17	16	17	17	18	18	19	19

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Overhead to Underground-Operational Cost Differential Analysis
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