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Admitted in Pennsylvania

April 1, 2026

VIA ELECTRONIC FILING

Mr. Adam J. Teitzman
Commission Clerk
Florida Public Service Commission
2540 Shumard Oak Boulevard
Tallahassee, Florida 32399-0850

Re: Docket No. 2026_____
Petition of Florida Power & Light Company for Approval of Revisions to the Underground Residential Differential, Underground Commercial Differential, And Contribution-In-Aid-Of-Construction Tariffs

Dear Mr. Teitzman:

Florida Power & Light Company ("FPL") herein files the enclosed Petition, together with supporting Appendices 1 through 4 and the Declaration of Michael Carras, and requests approval of certain revisions to its Underground Residential Differential Tariffs, Underground Commercial Differential Tariffs, and Contribution-In-Aid-Of-Construction Tariffs.

If you or your staff have any questions regarding this filing, please contact me at (561) 691-7144.

Respectfully submitted,

s/ Christopher T. Wright
Christopher T. Wright
Fla. Auth. House Counsel No. 1007055

Enclosures

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

Florida Power & Light Company Petition for Approval of Revisions to the Underground Residential Differential, Underground Commercial Differential, and Contribution-In-Aid-of-Construction Tariffs	Docket No. 2026_____ Filed: April 1, 2026

PETITION OF FLORIDA POWER & LIGHT COMPANY FOR APPROVAL OF REVISIONS TO THE UNDERGROUND RESIDENTIAL DIFFERENTIAL, UNDERGROUND COMMERCIAL DIFFERENTIAL, AND CONTRIBUTION-IN-AID-OF-CONSTRUCTION TARIFFS

I. INTRODUCTION

Florida Power & Light Company ("FPL") hereby files this petition (the "Petition") requesting that the Florida Public Service Commission ("Commission") approve revisions to its Underground Residential Differential ("URD") and Underground Commercial Differential ("UCD") Tariffs to update the cost differential and credits for underground service. In addition, FPL requests approval to revise certain of its contribution-in-aid-of-construction ("CIAC") tariffs to provide better clarity to customers requesting new or upgraded services and to update the deposit required to prepare a binding cost estimate for underground service. In support of this Petition, FPL states as follows:

1. The names and address of Petitioner is:

Florida Power & Light Company
700 Universe Blvd
Juno Beach, FL 33408

2. FPL is a corporation organized and existing under the laws of the State of Florida and is an electric utility as defined in Section 366.02(2), Florida Statutes.

3. All pleadings, motions, notices, orders, or other documents required to be served upon the Petitioner or filed by any party to this proceeding should be served upon the following individuals:

Kenneth A. Hoffman
Vice President, Regulatory Affairs
Florida Power & Light Company
134 West Jefferson Street
Tallahassee, FL 32301
Phone: 850-521-3919
Email: ken.hoffman@fpl.com

Christopher T. Wright
Assistant General Counsel
Florida Power & Light Company
700 Universe Boulevard (JB/Law)
Juno Beach, FL 33408-0420
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4. The Commission has jurisdiction pursuant to Section 366.05(1)(d), Florida Statutes, and Rules 25-6.033, 25-6.078(3), and 25-6.115(12), Florida Administrative Code.

5. In this proceeding, FPL is seeking approval of three tariff modifications. First, FPL seeks approval of the update to the cost differential and credits for residential underground service and associated URD Tariff Sheets. Second, FPL seeks approval of the update to the cost differential and credits for commercial underground service and the associated UCD Tariff Sheets. Third, FPL seeks approval of clarifications to certain of its CIAC tariff provisions to provide better clarity to customers requesting new or upgraded services and to update the deposit required to prepare a binding cost estimate for underground service.

6. Each of the foregoing tariff modifications is further described below and in the supporting Appendices. FPL submits that these tariff modifications are just, fair, reasonable, and consistent with established Commission practice.

II. URD TARIFF

7. Rule 25-6.078(1), Florida Administrative Code, provides that each utility is required to obtain Commission approval of and to maintain tariff rules and regulations on the

installation of underground facilities in new subdivisions. These tariff provisions are required to include an estimated average cost differential, if any, between the cost of an underground system and an equivalent overhead system at the time service is extended.

8. Rule 25-6.078(3), Florida Administrative Code, requires each utility to file with the Commission, on or before October 15 of each year, the 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 then current 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, Florida Administrative Code, on or before April 1 of the following year. Additionally, Rule 25-6.078(3), Florida Administrative Code, requires each utility to file a written policy and supporting data and analyses at least once every three years regardless of whether the 10% threshold is met.

9. Because the 10% threshold was not met or exceeded since FPL's last URD tariff filing in 2023 (Docket No. 20230045-EI), as shown on FPL's Form PSC/ECR 13-E, Schedule 1 filings in October 2023, 2024, and 2025, FPL was not required to file a revised URD Tariff pursuant to Rule 25-6.078, Florida Administrative Code.

10. However, because three years have passed since FPL last updated its URD Tariff, FPL is filing this Petition pursuant to Rule 25-6.078(3), Florida Administrative Code. This Petition includes updated tariff sheets and supporting analyses as prescribed by Rule 25-6.078(1), (4) and (5), Florida Administrative Code.

11. Consistent with the foregoing, FPL seeks Commission approval to update the cost differential and credits for residential underground service in the following revised URD Tariff Sheet Numbers: 6.095, 6.100, 6.110, 6.115, 6.120, 6.125, and 6.130. **Appendix 1.1** sets forth the

basis for the estimated average differential and **Appendix 1.2** provides supporting cost data and calculations. Collectively, **Appendices 1.1** and **1.2** provide the details and necessary support required under Rule 25-6.078, Florida Administrative Code.

12. Copies of the updated URD tariff sheets (Tariff Sheet Nos. 6.095, 6.100, 6.110, 6.115, 6.120, 6.125, and 6.130) in both final and legislative formats are included in **Appendices 3** and **4**, respectively.

13. Based on the foregoing, FPL respectfully requests that the updated URD Tariff Sheets be approved.

III. UCD TARIFF

14. Although not required by Rule 25-6.078, Florida Administrative Code, FPL is also following its customary practice of filing a revised UCD Tariff and supporting data, analyses, and cost justification in support of proposed revisions to its UCD Tariff.

15. FPL seeks Commission approval to update the cost differential and credits for small general and industrial underground service in the following revised UCD Tariff Sheets Nos.: 6.520, 6.530, and 6.540. **Appendix 2.3** sets forth the estimated average cost differential and **Appendix 2.4** provides supporting cost data and calculations.

16. With respect to the operational cost differential, FPL has concluded that it is not appropriate or feasible to apply the operational cost differential developed for the URD Tariff to the UCD Tariff. 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 that is designed to apply to an entire residential subdivision. FPL's cost accounting systems and processes are not specific enough to discern an operational cost differential for these unique, individual types of construction activities that would apply to the UCD Tariff. 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 Tariff charges.

17. Copies of the updated UCD tariff sheets (Tariff Sheet Nos. 6.520, 6.530, and 6.540) in both final and legislative formats are included in **Appendices 3** and **4**, respectively.

18. Based on the foregoing, FPL respectfully requests that the updated UCD Tariff Sheets be approved.

IV. CLARIFICATION OF CIAC AND DEPOSIT TARIFF PROVISIONS

19. Various sections of FPL's current tariff address a customer's required CIAC for new or upgraded facilities consistent with Rule 25-6.064, Florida Administrative Code. FPL's current tariff also requires customers seeking underground service to submit a non-refundable deposit for the costs associated with completing the engineering study and preparing the binding cost estimate for the installation of the requested underground facilities. As explained below, FPL seeks Commission approval to revise certain of its CIAC tariff provisions to provide better clarity to customers requesting facilities and equipment that are not usual and customary for the type of installation to be served, as well as to update the deposit required to prepare a binding cost estimate for underground service.

20. Rule 25-6.064, Florida Administrative Code, provides the standard calculation for the CIAC to be paid by a customer. Under this formula, a customer's CIAC is intended to cover the non-economic portion of the customer's requested new or upgraded facilities – that is, the portion of the project cost not expected to be recovered from the customer's estimated incremental base revenues recovered during the four years following the in-service date. At its core, the purpose of CIAC is to protect the general body of customers from subsidizing customer-specific facilities that will not pay for themselves through the requesting customer's own base revenues within that four-year period.

21. Consistent with the purpose of CIAC, FPL calculates a customer's CIAC using the most economical estimated project costs based on FPL's standard design. This approach helps protect the general body of customers from subsidizing the costs for non-standard designs and facilities requested by customers seeking new or upgraded services. However, it is not uncommon for customers seeking new or upgraded service to request non-standard, custom designs or facilities to meet their specific needs. For such non-standard designs or facilities, Section 2.2 of FPL's current tariff, Tariff Sheet No. 6.020, provides that "[i]f facilities are requested that are not usual and customary for the type of installation to be served, the Company may require a contribution in aid of construction based upon incremental cost of the requested facility."

22. To provide better clarity to customers, FPL seeks Commission approval to modify certain of its CIAC tariff provisions to more clearly state that, in addition to payment of the required CIAC, if facilities are requested or required by a governmental authority that are not usual and customary for the type of installation to be served, the customer shall also be responsible for the payment of the incremental cost of the requested facility in excess of the estimated cost of the Company's standard design. FPL proposes incorporating this clarifying language into the following Tariff Sheet Numbers: 6.020, 6.090, 6.100, 6.120, 6.130, 6.140, 6.199, 6.300, 6.330, and 6.500. FPL submits that this clarification will not change or otherwise modify FPL's current CIAC calculation or application, but rather, will provide greater clarity to all customers seeking new or expanded service, and mitigate potential for confusion or disputes regarding cost responsibility for non-standard designs and facilities.

23. FPL further seeks Commission approval to revise Section 2.2 of its tariff, Tariff Sheet No. 6.020, to make it clear that all CIAC shall be calculated pursuant to rules and regulations of FPL's Commission-approved tariffs. Currently, Section 2.2 provides that CIAC shall be

calculated in accordance with the rules and regulations of the Commission. Although FPL's Commission-approved CIAC tariffs are fully consistent with Rule 25-6.064, Florida Administrative Code, the Commission has approved tariff provisions that address how CIAC is to be determined including more unique circumstances, such as customers requesting new or upgraded facilities with a total estimated cost of $50 million or more (Tariff Sheet No. 6.199) or customers requesting voluntary conversion from overhead to underground (Tariff Sheet No. 6.300). FPL submits that its proposed modification to Section 2.2 (Tariff Sheet No. 6.020) will better reflect and remove any ambiguity regarding the application of all FPL's Commission-approved tariffs when determining a customer's CIAC.

24. FPL also seeks Commission approval to revise Tariff Sheet No. 6.199 to provide greater guidance on the overhead to underground differential and credits used to calculate the CIAC for customers requesting underground service. Specifically, FPL proposes to add language to Section 11.1.1(b) to make it clear to customers that the estimated differential cost and available credits for underground service are to be determined pursuant to the Commission-approved URD and UCD tariffs, and to reiterate that in no event shall the CIAC for underground service be less than zero. Although this language is consistent with FPL's current practice, FPL submits that this new language will provide better guidance to customers seeking underground service, as well as reduce the potential for disputes on how the underground differential and credits are to be determined.

25. Relatedly, FPL seeks Commission approval to revise Tariff Sheet Nos. 6.090 and 6.510 to clarify that credits received by an applicant for the underground work the applicant performs shall, upon mutual agreement, be applied either as a reduction to the applicant's CIAC or granted after the applicant's work is completed, but in no event shall the credit exceed the CIAC

amount due from the applicant. FPL submits that this clarification is appropriate to better reflect its current practice and preferences by applicants regarding when the credit for the applicant's underground work shall be applied.

26. Finally, FPL seeks to update the deposit amounts required for a binding cost estimate under URD Tariff Sheet No. 6.200 and UCD Tariff Sheet No. 6.310. FPL submits that this update is appropriate to better reflect current costs for preparing a cost estimate for an applicant requesting underground service pursuant to the URD and UCD Tariffs and to mitigate the potential risk of subsidization by the general body of customers.

27. Copies of these revised and clarified tariff sheets (Tariff Sheet Nos. 6.020, 6.090, 6.100, 6.120, 6.130, 6.140, 6.199, 6.200, 6.300, 6.310, 6.330, 6.500, and 6.510) in both final and legislative formats are included in **Appendices 3** and **4**, respectively. These proposed revisions and clarifications will provide better transparency, clarity, and guidance to customers seeking new or upgraded facilities, while ensuring the general body of customers remain protected from subsidizing non-economic projects consistent with the purpose of CIAC. Notably, these proposed revisions and clarifications are consistent with FPL's current practices and have no impact on the amount of CIAC to be paid by customers seeking new or upgraded services.

28. Based on the foregoing, FPL submits that its revised and clarified tariff sheets (Tariff Sheet Nos. 6.020, 6.090, 6.100, 6.120, 6.130, 6.140, 6.199, 6.200, 6.300, 6.310, 6.330, 6.500, and 6.510) are fair, reasonable, consistent with the purpose of CIAC under Rule 25-6.064, Florida Administrative Code, and should be approved.

WHEREFORE, FPL respectfully requests that the Commission:

(a) Find and determine that FPL's proposed updates to its URD Tariff Sheets (Tariff Sheet Nos. 6.095, 6.100, 6.110, 6.115, 6.120, 6.125, and 6.130) are cost-based, fair, just, and reasonable;

(b) Find and determine that FPL's proposed updates to its UCD Tariff Sheets (Tariff Sheet Nos. 6.520, 6.530, and 6.540) are cost-based, fair, just, and reasonable;

(c) Find and determine that FPL's proposed revisions and clarifications to certain of its CIAC and deposit tariff provisions (Tariff Sheet Nos. 6.020, 6.090, 6.100, 6.120, 6.130, 6.140, 6.199, 6.200, 6.300, 6.310, 6.330, 6.500, and 6.510) are just, fair, reasonable, and appropriate to provide greater clarity and transparency to customers seeking new or upgraded services; and

(d) Approve FPL's updated and revised tariffs set forth in **Appendix 4** to become effective thirty (30) days after the date of the Commission's vote approving the revised tariff sheet.

Respectfully submitted this 1st day of April 2026,

By: */s/ Christopher T. Wright*
Christopher T. Wright
Assistant General Counsel
Fla. Auth. House Counsel No. 1007055
Florida Power & Light Company
700 Universe Boulevard (JB/LAW)
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Email: christopher.wright@fpl.com

Appendix 1.1 - Basis for U R D Differential

APPENDIX NO. 1.1

FPL - 2026

BASIS FOR UNDERGROUND RESIDENTIAL DISTRIBUTION DIFFERENTIAL

New Underground Subdivision with Overhead Feeder Mains.
The average differential costs for Underground Residential Distribution (URD) stated in the FPL Rules and Regulations were derived from cost estimates of underground facilities and their equivalent overhead designs. The high density subdivision used for these estimates was developed by the group of Florida Electric Utilities in response to Florida Public Service Commission Orders No. 6031 and 6031-B. The low density subdivision was also developed by the group of Florida Electric Utilities and was approved by Florida Public Service Commission Order No. PSC-96-0026-FOF-EI. They represent average conditions in Florida Subdivisions served by FPL. Densities range from 0.5 to 6.0 lots per acre for low density subdivisions. The low density subdivision contains 210 lots; the high density subdivision 176 lots. Subdivision plats are shown in Exhibits IV, V, XII and XIII. 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 2020.

Design criteria included the following:

Design Customer Demand	7.25 KVA, including 2 1/2 tons of air conditioning for high density model and 9.35 KVA including 3 1/2 tons of air conditioning for low density model according to DERM. (1)
Primary Voltage	13200/7620 Volts
Underground Design	Rear/Front lot construction - All C-I-C (2)
Overhead Design	Front lot construction, extreme wind (145 MPH)

(1) FPL Distribution Engineering Reference Manual
(2) All cables are to be installed in PVC conduit.

The post-operational cost differentials for low density, high density, and meter pedestal reflect the net present value of operational costs, including average historical storm restoration, as contemplated by Rule 25-6.078(4), F.A.C. FPL has addressed operational cost differential as two separate components, covering non-storm and storm costs.

FPL does not believe that there is a significant difference in the storm cost differentials for low-density versus high-density projects.

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

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

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

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

Low Density	Per Lot Cost Differential
Pre-Operational Cost	$1,092.89
Non-Storm Operational Cost	($1,757)
Storm Operational Cost	($1,236)
Post-Operational Cost (Note 1)	$0.00

High Density	
Pre-Operational Cost	$655.22
Non-Storm Operational Cost	($1,491)
Storm Operational Cost	($1,236)
Post-Operational Cost (Note 1)	$0.00

Meter Pedestal	
Pre-Operational Cost (Note 2)	$120.96
Non-Storm Operational Cost	($1,491)
Storm Operational Cost	($1,236)
Post-Operational Cost (Note 1)	$0.00

Note 1: Where the "Post-Operational" Costs are negative, the differentials have been set to $0.
Note 2: The 'Pre-Operational Cost' differential has been set to $0 since it is a negative amount.

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 $588.05 per service lateral.

Service lateral differential cost.....	$713.62
Pole-conduit cost.....	$588.05
Total cost.....	$1,301.67
Service lateral differential cost fed from an existing UG source.....	$713.62

A URD riser to a handhole at the base of the pole had a differential cost of $1500.56

10.5.4 Replacement of an Existing Service with an Underground Service.

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

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

	Company UG Service	Riser to Handhole
UG service lateral cost.....	$1,301.67	$0.00
Riser to handhole cost.....	$0.00	$1,500.56
Less trenching credit.....	($381.30)	$0.00
Less conduit installation credit.....	($65.74)	$0.00
Remaining value of existing service.....	$209.51	$209.51
Removal cost of existing service.....	$72.62	$72.62
Salvage.....	$0.00	$0.00
Total cost.....	$1,136.76	$1,782.69
Round To.....	$1,136.76	$1,782.69

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

	OH Source	UG Source
UG service lateral cost	$713.62	$713.62
Handhole for connection to existing riser X .25	$193.00	$0.00
Less trenching credit	($381.30)	($381.30)
Less conduit credit	($65.74)	($65.74)
Remaining value of existing service	$843.13	$843.13
Removal cost of existing service	$49.26	$49.26
Salvage	$0.00	$0.00
Total Cost	$1,351.97	$1,158.97
Round To	$1,351.97	$1,158.97

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

UG service lateral cost	$713.62
Pole-conduit cost	$588.05
Less trenching credit	($381.30)
Less conduit installation credit	($65.74)
TOTAL	$854.63
Round To	$854.63

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

UG service lateral cost	$713.62
Less trenching credit	($381.30)
Less conduit installation credit	($65.74)
TOTAL	$266.58
Round To	$266.58

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 XXV.

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

Appendix 1.2 - Supporting Data and Calculations for URD

LOW DENSITY

COMPANY: FPL 3/13/2026

OVERHEAD VS. UNDERGROUND SUMMARY SHEET

Low Density 210 Lot Subdivision
Cost per Service Lateral

ITEM	OVERHEAD	UNDERGROUND	DIFFERENTIAL
LABOR	$1,405.91	$2,225.84	$819.93
MATERIAL	$2,155.82	$2,428.78	$272.96
TOTAL (1)	$3,561.73	$4,654.62	$1,092.89

(1) Does not include storm or operational costs

EXHIBIT I

COMPANY: FPL 3/13/2026

COST PER SERVICE LATERAL OVERHEAD MATERIAL AND LABOR

Low Density 210 Lot Subdivision

ITEM	MATERIAL(1)	LABOR(4)	TOTAL
Service(2)	$241.05	$217.90	$458.95
Primary	$261.76	$140.20	$401.96
Secondary	$79.26	$128.88	$208.14
Poles	$314.88	$398.16	$713.04
Transformers	$789.06	$291.35	$1,080.41
Sub-Total	$1,686.01	$1,176.49	$2,862.50
Stores Handling(3)	$118.02	----------	$118.02
SubTotal	$1,804.03	$1,176.49	$2,980.52
Engineering(5)	$351.79	$229.42	$581.21
TOTAL(6)	$2,155.82	$1,405.91	$3,561.73

1 - Includes Sales Tax.

2 - Includes Meters.

3 - 7 % of All Material.

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

5 - 19.5 % of All Material and Labor.

6 - Does not include storm or operational costs.

EXHIBIT II

COMPANY: FPL 3/13/2026

COST PER SERVICE LATERAL UNDERGROUND MATERIAL AND LABOR

Low Density 210 Lot Subdivision

ITEM	MATERIAL(1)	LABOR(4)	TOTAL
Service(2)	$372.51	$484.10	$856.61
Primary	$579.50	$312.45	$891.95
Secondary	$238.66	$142.84	$381.50
Transformers	$708.82	$112.22	$821.04
Prim. & Sec. Trenching	----------	$429.72	$429.72
Service Trenching	----------	$381.30	$381.30
Sub-Total	$1,899.49	$1,862.63	$3,762.12
Stores Handling(3)	$132.96	----------	$132.96
SubTotal	$2,032.45	$1,862.63	$3,895.08
Engineering(5)	$396.33	$363.21	$759.54
TOTAL(6)	$2,428.78	$2,225.84	$4,654.62

1 - Includes Sales Tax.

2 - Includes Meters.

3 - 7 % of All Material.

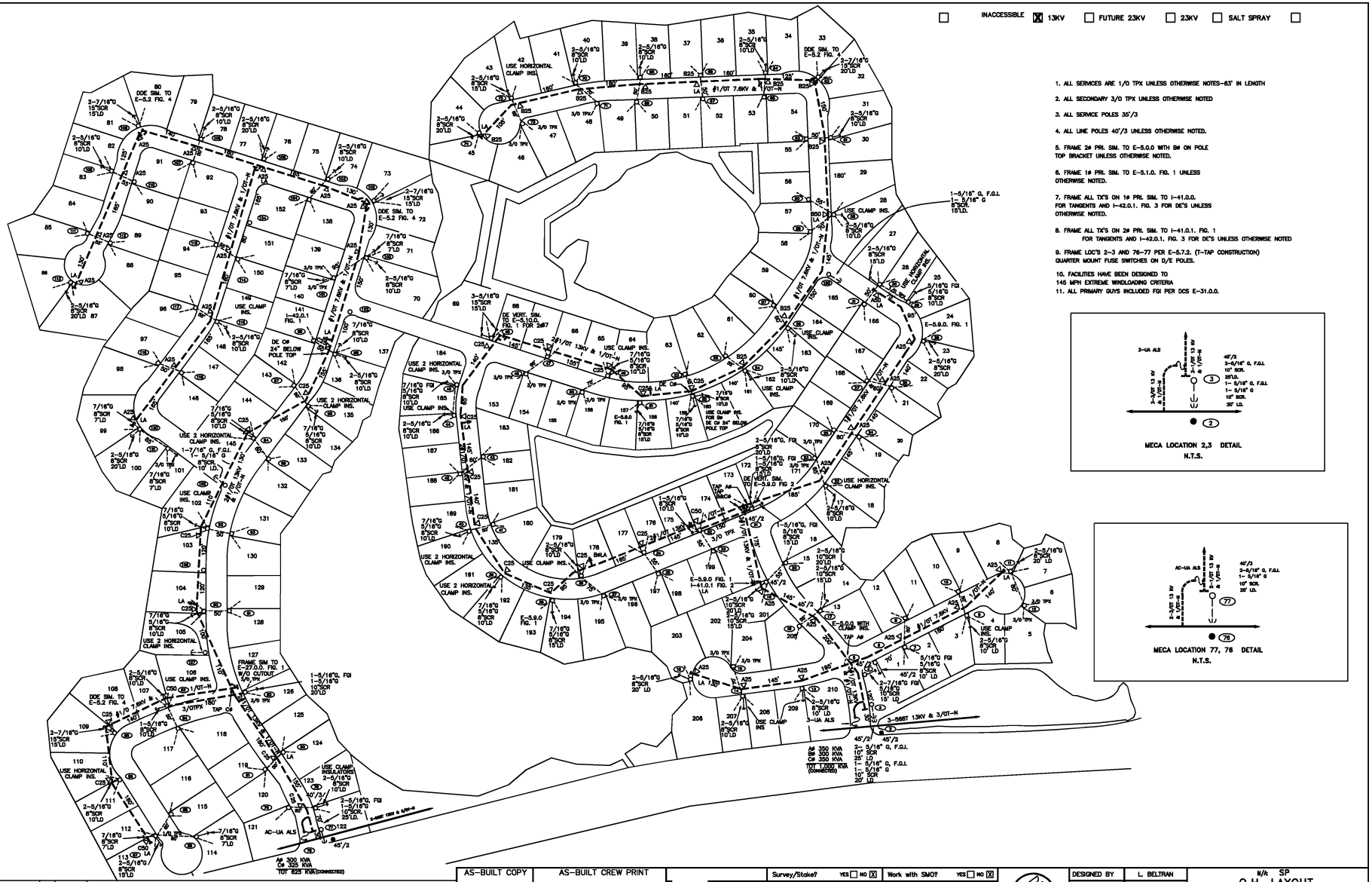
4 - Includes Payroll, Taxes, Insurance, P&W, & Transportation.

5 - 19.5 % of All Material and Labor.

6 - Does not include storm or operational costs.

EXHIBIT III

EXHIBIT IV



ASBUILT	AUTH NO.	NO.	DATE	REVISION
	N/A	2	2019	ADDED FGI TO ALL PRIMARY GUYS AND CHANGED SVC POLES FROM 35'/4 TO 35'/3
	N/A	2	2016	ADDED ALS
	677824	1	02/16/07	INSTALL POLES FOR 2007 TARIFF FILING
	1509183	0	03/11/05	INSTALL OH WIRES & POLES FOR TARIFF DWG

AS-BUILT COPY | AS-BUILT CREW PRINT

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

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

Supervisor's Signature | Date

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

Foreman's Signature | Date

Easement? YES [X] NO [ ] Posted by

Tree Work? YES [ ] NO [X]

Map Posting? YES [X] NO [ ]

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

FPL

DESIGNED BY	L. BELTRAN
DRAWN BY	T. COLLINS
DATE	01/23/23
MAP NO.	ALL

0 50 100 200 FEET

M/K SP

O.H. LAYOUT LOW DENSITY

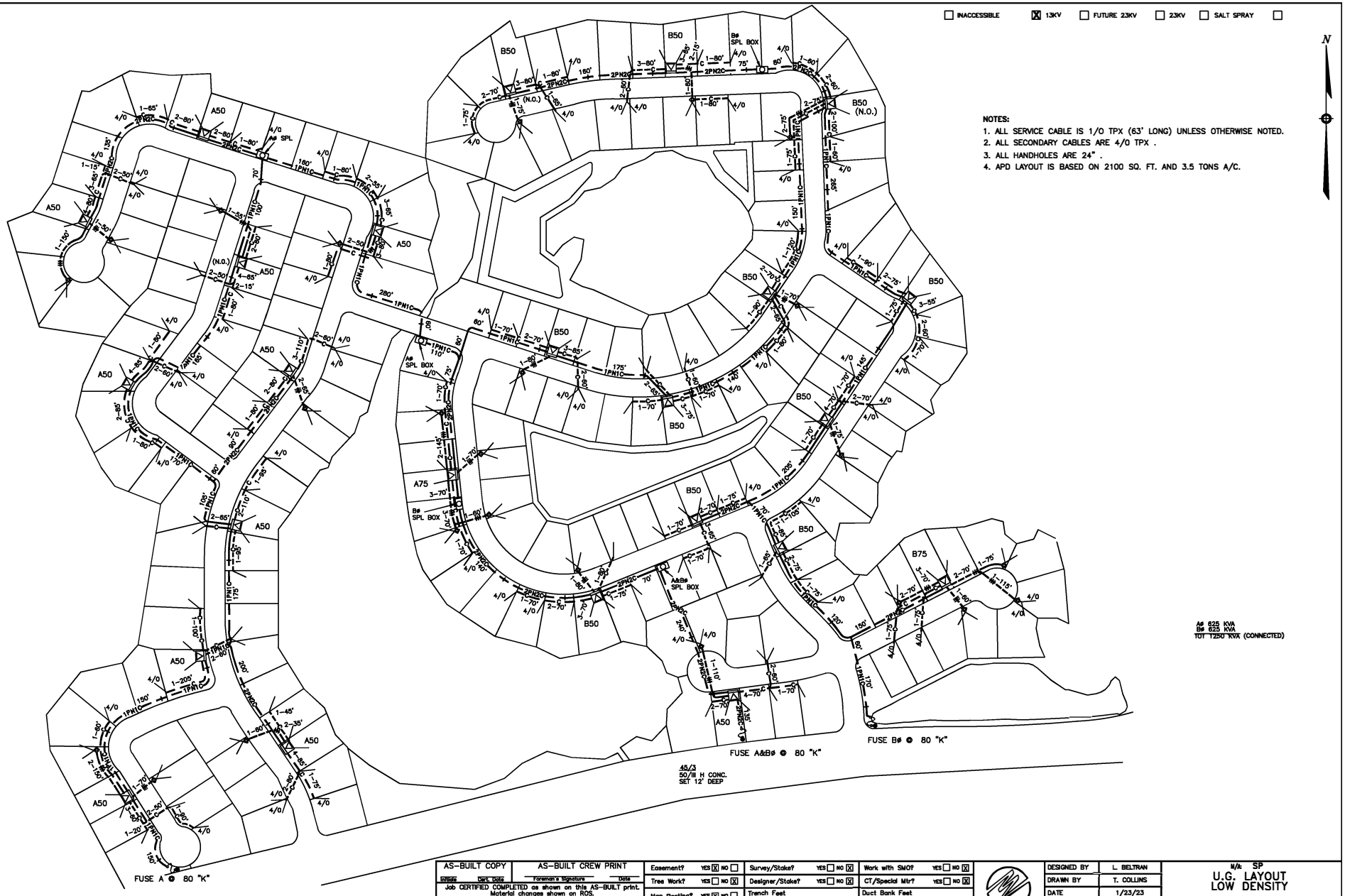
2023 URD TARIFF

LOW DENSITY OH LAYOUT WITH TX'S

DWG NO. OHE2023

WR: 677824 IWR: 3544-42-883

PLOT DATE: 3/14/2019 PLOT TIME: 10:14:40 AM CAD NAME: TXC



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

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

DESIGNED BY	L. BELTRAN	M/A: SP		
DRAWN BY	T. COLLINS	U.G. LAYOUT		
DATE	1/23/23	LOW DENSITY		
MAP NO.	ALL	2023 URD TARIFF		
0 50 100 200 FEET		DWG NO.	URDE2023	
		WR: 1459058	IWR: 4964-44-883	

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

PLOT DATE: 3/14/2019 PLOT TIME: 8:48:00 AM CAD NAME: TXC

EXHIBIT V

2026 OH LOW DENSITY LAYOUT WITH 3.5 TON A/C

WR Number:
677824

	2023	2026
NUMBER OF LOTS =	210	210
MECA STORES LDG % =	4.00%	6.00%
ACTUAL STORES LDG % =	5.20%	7.00%
ACTUAL EO =	10.25%	19.50%
ADJUSTED CO =	0.00%	0.00%

CLASSIFICATION	ACCOUNT	MATERIAL W/O CO 2023	MATERIAL 2026	MATERIAL COST/LOT 2023	MATERIAL COST/LOT 2026	LABOR 2023	LABOR 2026	LABOR COST/LOT 2023	LABOR COST/LOT 2026	TOTAL LABOR & MATERIAL 2023	TOTAL LABOR & MATERIAL 2026
Service Overhead	369.100	$23,184.95	$28,586.31			$35,063.14	$37,559.19				
Meter Equip-1st Installation Expense	586.380					$7,654.08	$8,198.82				
Meter Cost (Material)		$20,013.00	$23,652.30	$95.30	$112.63						
SERVICE SUBT W/O STORES LDG		$42,306.22	$50,620.52	$201.46	$241.05	$42,717.22	$45,758.01	$203.42	$217.90	$404.88	$458.95
Cond, Primary, AL, thru 3/O	365.002	$9,196.83	$10,457.66			$26,545.80	$28,435.81				
Reclosure, 1 Phase	365.601	$32,994.63	$47,810.80			$939.99	$1,006.93				
PRIMARY SUBT W/O STORES LDG		$40,568.71	$54,970.24	$193.18	$261.76	$27,485.78	$29,442.74	$130.88	$140.20	$324.06	$401.96
Cond, Secondary, AL, thru 4/O	365.040	$6,290.30	$7,142.57			$18,167.21	$19,460.66				
Cable, Secondary, TPX, All	365.091	$6,766.62	$10,499.23			$7,082.52	$7,586.77				
Maintenance of Duct System	594.680	$0.76	$1.26			$16.40	$17.57				
SEC SUBT W/O STORES LDG		$12,555.46	$16,644.39	$59.79	$79.26	$25,266.13	$27,064.99	$120.31	$128.88	$180.10	$208.14
Poles, Wood, 35/40/45 ft	364.135	$52,509.38	$70,091.26			$83,439.33	$83,614.02				
POLE SUBT W/O STORES LDG		$50,489.79	$66,123.83	$240.43	$314.88	$83,439.33	$83,614.02	$397.33	$398.16	$637.76	$713.04
Transformer, 10-25 KVA	368.001	$91,685.66	$139,986.89			$42,249.76	$31,921.12				
Transformer, 50-75 KVA	368.012	$13,223.02	$17,535.62			$3,772.30	$2,850.10				
Spread Operational Allocated Asset	311.311	$13,223.02	$18,121.80			$3,772.30	$26,412.03				
TRANSFORMER SUBT W/O STORES LDG		$100,873.73	$165,702.18	$480.35	$789.06	$46,022.06	$61,183.25	$219.15	$291.35	$699.50	$1,080.41
SUB-TOTAL		$246,793.91	$354,061.16	$1,175.21	$1,686.01	$224,930.52	$247,063.01	$1,071.09	$1,176.49	$2,246.30	$2,862.50
MATERIAL SUBTOTAL MINUS METER MATERIAL				$1,079.91	$1,573.38						
STORES LDG. %				5.20%	7.00%						
METER STORES LDG %				5.20%	7.00%						
TOTAL STORES LDG $				$61.11	$118.02					$61.11	$118.02
SUBTOTAL				$1,236.32	$1,804.03			$1,071.09	$1,176.49	$2,307.41	$2,980.52
EO				$126.72	$351.79			$109.79	$229.42	$236.51	$581.21
TOTAL				$1,363.04	$2,155.82			$1,180.88	$1,405.91	$2,543.92	$3,561.73

EXHIBIT VI

2026 UG LOW DENSITY LAYOUT WITH 3.5 TON A/C

WR Number
1459058

	2023	2026
NUMBER OF LOTS =	210	210
MECA STORES LDG % =	4.00%	6.00%
ACTUAL STORES LDG =	5.20%	7.00%
ACTUAL EO =	10.25%	19.50%
ADJUSTED CO =	0.00%	0.00%

CLASSIFICATION	ACCOUNT	MATERIAL W/O CO 2023	MATERIAL 2026	MATERIAL COST/LOT 2023	MATERIAL COST/LOT 2026	LABOR 2023	LABOR 2026	LABOR COST/LOT 2023	LABOR COST/LOT 2026	TOTAL LABOR & MATERIAL 2023	TOTAL LABOR & MATERIAL 2026
Service, UG, In Duct	369.600	$62,363.61	$57,848.69			$139,947.68	$173,536.72				
Meter Equip-1st Installation Expense	586.380					$7,654.08	$8,198.82				
Meter Cost (Material)		$20,013.00	$23,652.30	$95.30	$112.63						
Service Trench (Labor)						($61,406.38)	($80,073.69)				
SERVICE SUBT W/O STORES LDG		$79,978.01	$78,226.54	$380.85	$372.51	$86,195.38	$101,661.85	$410.45	$484.10	$791.30	$856.61
Duct, Buried (PVC)	366.201	$96,374.10	$54,665.37			$99,807.60	$130,148.73				
Maintenance of Overhead Lines	593.180	$0.00	$0.00			$295.97	$317.01				
Cable, Primary, 1/C, 2/C, All	367.201	$47,190.29	$74,332.25			$19,864.62	$25,391.05				
PRI/SEC TRENCH						($69,204.02)	($90,241.78)				
PRIMARY SUBT W/O STORES LDG		$138,042.68	$121,695.86	$657.35	$579.50	$50,764.17	$65,615.01	$241.73	$312.45	$899.08	$891.95
Cable, 600V, AL, All	367.122	$33,389.00	$53,125.34			$23,467.80	$29,996.67				
SEC SUBT W/O STORES LDG		$32,104.80	$50,118.25	$152.88	$238.66	$23,467.80	$29,996.67	$111.75	$142.84	$264.63	$381.50
Pad, TX	366.801	$6,303.75	$11,082.86			$7,662.77	$9,992.24				
Transformer, Padmount All	368.501	$ 77,977.56	$146,699.56			$10,542.25	$13,573.11				
TRANSFORMER SUBT W/O STORES LDG		$81,039.73	$148,851.34	$385.90	$708.82	$18,205.02	$23,565.35	$86.69	$112.22	$472.59	$821.04
PRI/SEC TRENCH						$69,204.02	$90,241.78	$329.54	$429.72	$329.54	$429.72
SVC TRENCH						$61,406.38	$80,073.69	$292.41	$381.30	$292.41	$381.30
SUB-TOTAL		$331,165.22	$398,891.99	$1,576.98	$1,899.49	$309,242.77	$391,154.35	$1,472.57	$1,862.63	$3,049.55	$3,762.12
MATERIAL SUBTOTAL MINUS METER MATERIAL				$1,481.68	$1,786.86						
STORES LDG. %				5.20%	7.00%						
METER STORES LDG %				5.20%	7.00%						
TOTAL STORES LDG				$82.00	$132.96					$82.00	$132.96
SUBTOTAL				$1,658.98	$2,032.45			$1,472.57	$1,862.63	$3,131.55	$3,895.08
EO				$170.05	$396.33			$150.94	$363.21	$320.99	$759.54
TOTAL				$1,829.03	$2,428.78			$1,623.51	$2,225.84	$3,452.54	$4,654.62

EXHIBIT VII

OPERATIONAL COSTS DIFFERENTIAL - LOW DENSITY

30-Year NPV ($ per pole-line mile)

	O&M	Capital	Total		Cost per Lot
Operational Cost Differential (Non-Storm)	($19,068)	($132,343)	($151,411)		($1,757)
Avoided Storm Restoration Cost (Storm)	($106,481)		($106,481)		($1,236)
Total Operational Cost					($2,993)
Pre-Operational Cost					$1,092.89
Post-Operational Cost				Note 1	$0.00

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

EXHIBIT VIII

HIGH DENSITY

COMPANY: FPL 3/13/2026

OVERHEAD VS. UNDERGROUND SUMMARY SHEET

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

ITEM	OVERHEAD	UNDERGROUND	DIFFERENTIAL
LABOR	$1,005.15	$1,532.78	$527.63
MATERIAL	$1,419.16	$1,546.75	$127.59
TOTAL (1) (2)	$2,424.31	$3,079.53	$655.22

(1) Does not include storm or operational costs

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

EXHIBIT IX

COMPANY: FPL 3/13/2026

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)	$209.77	$197.16	$406.93
Primary	$133.12	$70.90	$204.02
Secondary	$150.85	$167.09	$317.94
Poles	$222.60	$282.23	$504.83
Transformers	$393.55	$123.75	$517.30
Sub-Total	$1,109.89	$841.13	$1,951.02
Stores Handling(3)	$77.69	----------	$77.69
SubTotal	$1,187.58	$841.13	$2,028.71
Engineering(5)	$231.58	$164.02	$395.60
TOTAL(6)	$1,419.16	$1,005.15	$2,424.31

1 - Includes Sales Tax.

2 - Includes Meters.

3 - 7 % of All Material.

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

5 - 19.5 % of All Material and Labor.

6 - Does not include storm or operational costs

EXHIBIT X

COMPANY: FPL 3/13/2026

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)	$394.80	$408.72	$803.52
Primary	$305.90	$208.77	$514.67
Secondary	$81.48	$73.11	$154.59
Transformers	$427.49	$60.25	$487.74
Prim. & Sec. Trenching	----------	$259.45	$259.45
Service Trenching	----------	$272.36	$272.36
Sub-Total	$1,209.67	$1,282.66	$2,492.33
Stores Handling(3)	$84.68	----------	$84.68
SubTotal	$1,294.35	$1,282.66	$2,577.01
Engineering(5)	$252.40	$250.12	$502.52
TOTAL(6)	$1,546.75	$1,532.78	$3,079.53

1 - Includes Sales Tax.

2 - Includes Meters.

3 - 7 % of All Material.

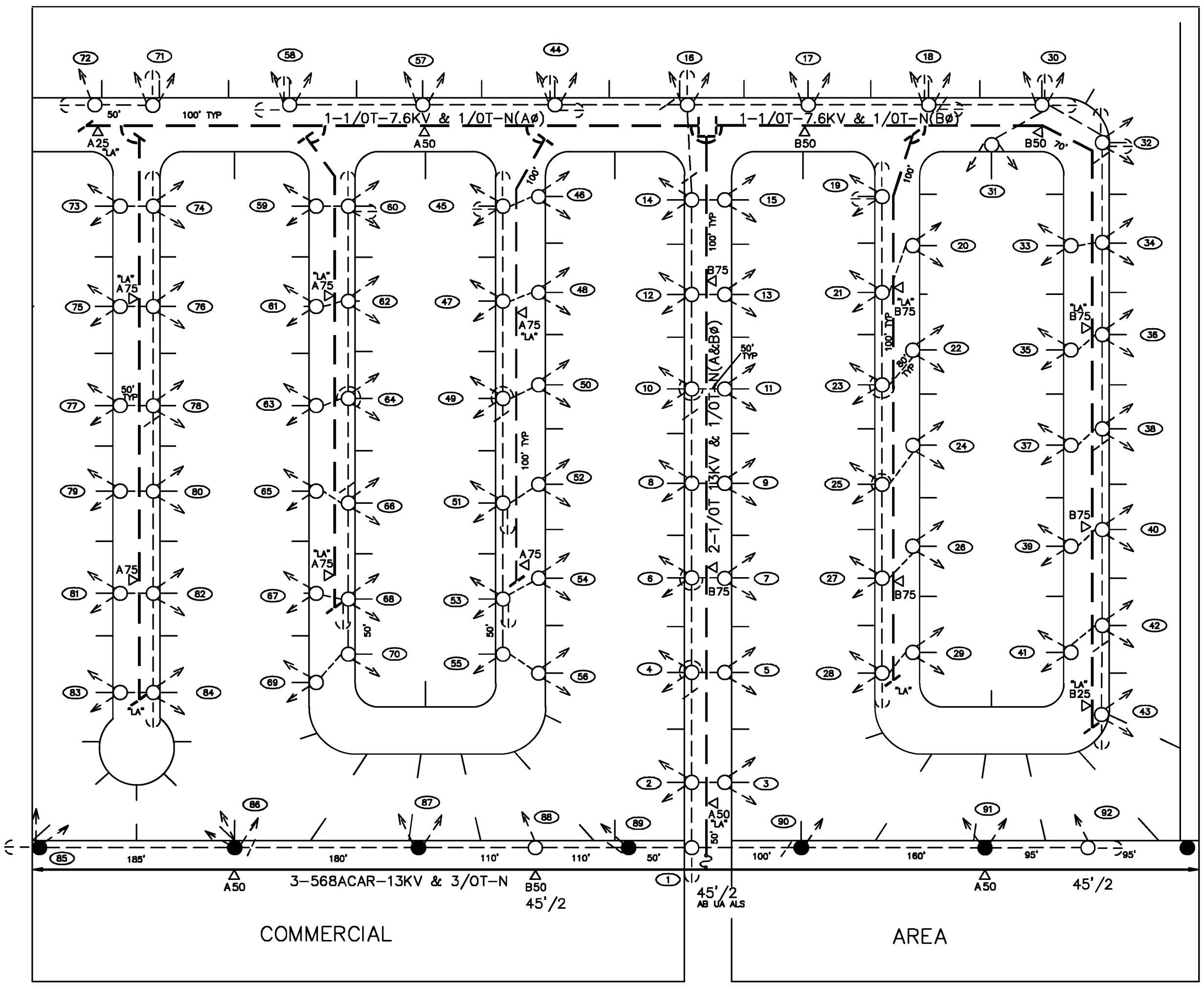
4 - Includes Payroll, Taxes, Insurance, P&W, & Transportation.

5 - 19.5 % of All Material and Labor.

6 - Does not include storm or operational costs

EXHIBIT XI

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



NOTES

1. ALL SERVICES ARE #1/0 TPX. 45' LONG
2. ALL GUYS ARE 5/16", 10" SCR, 20' LD
3. ALL PRIMARY GUYS INCLUDE AN FGI.
4. ALL LINE POLES ARE 40'/3 UNLESS OTHERWISE NOTED.
5. ALL SVC POLE ARE 35'/3
6. ALL SEC COND IS 3/0 TPX
7. FRAME LOC. 1 PER E-27.0.0, FIG. 2. INSTALL ALS (PER C-9.6.0)
8. FRAME LOCS 4, 8, 10, & 14 SIMILAR TO E-5.0.0 (2Ø)
9. FRAME LOCS 2 & 12 SIMILAR TO I-41.0.1, FIG 2
10. FRAME LOC 6 SIMILAR TO I-41.0.1, FIG 1
11. FRAME LOC 16 WITH 2-Ø'S D.E. VERT
12. FRAME TYP TANG TX POLES (1Ø) PER I-41.0..0
13. FRAME TYP D.E. TX POLES (1Ø) PER I-42.0.1, FIG 2A
14. FRAME LOCS 86 & 91 SIMILAR TO I-41.0.1 FIG 2
15. FRAME LOC 88 SIMILAR TO I-41.0.1, FIG 1
16. NEW FACILITIES HAVE BEEN DESIGNED TO 145 MPH EXTREME WINDLOADING CRITERIA
17. PER DCS E-31, AVIAN PROTECTION HAS BEEN ADDED TO FUSE SWITCHES, L.A.'S TRANSFORMER BUSHINGS, JUMPERS & STINGERS
18. ALL LOCATIONS REQUIRING GROUND INCLUDE 8-5' GROUND RODS

LATERAL LOADING

AØ = 575 KVA
BØ = 575 KVA
TOTAL = 1150 KVA (CONNECTED)

PLOT DATE: 3/14/2019 PLOT TIME: 9:11:28 AM CAD NAME: TXC

ASBUILT	AUTH NO.	NO.	DATE	REVISION
	6484-03-010	0	02/05/97	ORIGINAL DWG

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

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

Survey/Stake? YES ☐ NO ☒ — Designer/Stake? YES ☐ NO ☒ — Work with SMO? YES ☐ NO ☒ — CT/Special Mtr? YES ☐ NO ☒

Trench Feet — Duct Bank Feet

PERMIT REQ'D: CITY — DR. DIST. — COUNTY AIR — STATE RD — FAA — WMD — RR XING — COUNTY RD. — TRANSM.

Telephone Request? YES ☐ NO ☐ — CATV Request? YES ☐ NO ☒

FPL

DESIGNED BY	L. BELTRAN
DRAWN BY	T. COLLINS
DATE	01/23/23
MAP NO.	ALL

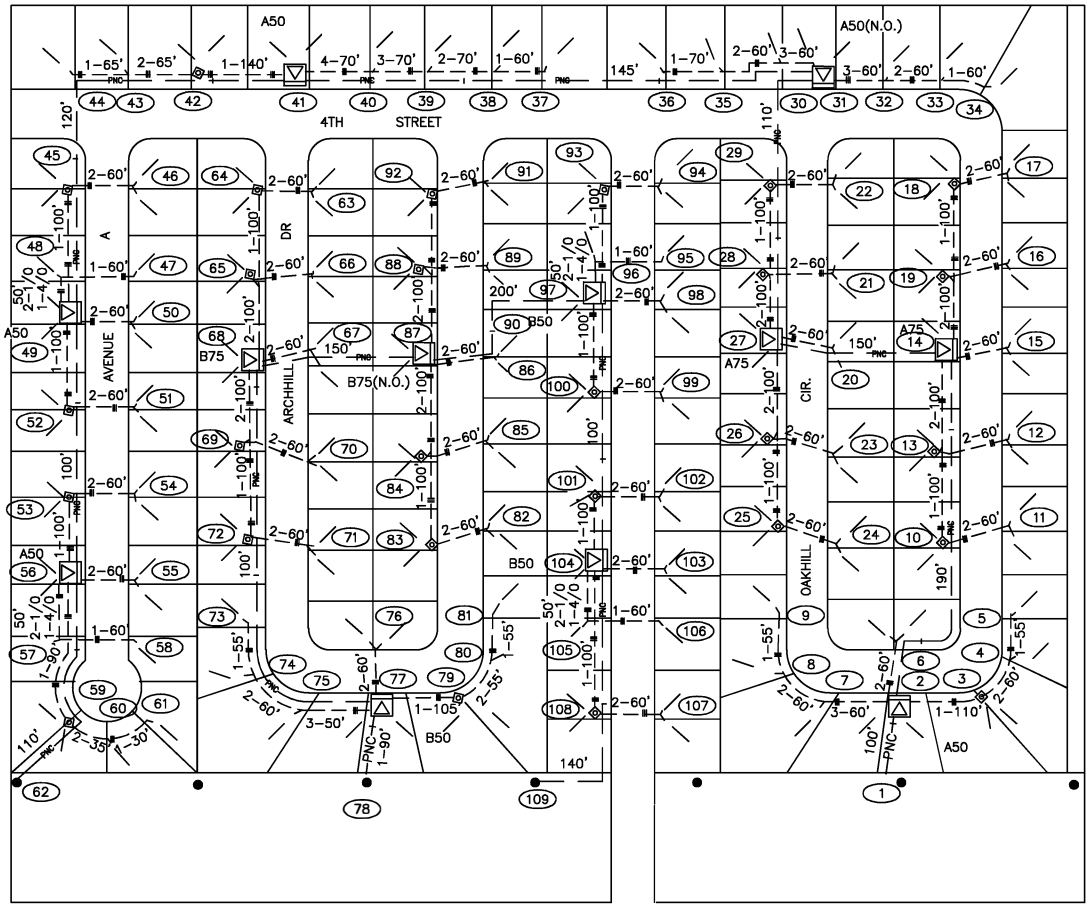
0 25 50 100 FEET

W/A: SP
HIGH DENSITY
176 LOTS - OVERHEAD
2023 URD TARIFF

DWG NO. URDE23
WR: 2982370 IWR: D029-82-370

EXHIBIT XII

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



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

Aø	400 KVA
Bø	300 KVA
TOT	700 KVA (CONNECTED)

PLOT DATE: 3/14/2019 PLOT TIME: 8:43:00 AM CAD NAME: TXC

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

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

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

FPL

DESIGNED BY	L. BELTRAN
DRAWN BY	T. COLLINS
DATE	01/23/23
MAP NO.	ALL

0 50 100 200 FEET

W/K SP
U.G. LAYOUT HIGH DENSITY
2023 URD TARIFF
176 LOT SUBDIVISION

DWG NO. URDE23
WR:1328347 IWR:1428 -44-883

EXHIBIT XIII

2026 OH HIGH DENSITY LAYOUT

WR Number:
2982370

	2023	2026
NUMBER OF LOTS =	176	176
MECA STORES LDG % =	4.00%	6.00%
ACTUAL STORES LDG % =	5.20%	7.00%
ACTUAL EO =	10.25%	19.50%
ADJUSTED CO =	0.00%	0.00%

CLASSIFICATION	ACCOUNT	MATERIAL W/O CO 2023	MATERIAL 2026	MATERIAL COST/LOT 2023	MATERIAL COST/LOT 2026	LABOR 2023	LABOR 2026	LABOR COST/LOT 2023	LABOR COST/LOT 2026	TOTAL LABOR & MATERIAL 2023	TOTAL LABOR & MATERIAL 2026
Service Overhead	369.100	$14,950.34	$18,122.65			$25,980.20	$27,829.12				
Meter Equip-1st Installation Expense	586.380					$6,414.85	$6,871.39				
Meter Cost (Material)		$16,772.80	$19,822.88	$95.30	$112.63						
SERVICE SUBT W/O STORES LDG		$31,148.13	$36,919.72	$176.98	$209.77	$32,395.05	$34,700.51	$184.06	$197.16	$361.04	$406.93
Cond, Primary, AL, thru 3/O	365.002	$3,424.40	$3,969.91			$11,080.10	$11,868.86				
Reclosure, 1 Phase	365.601	$14,102.90	$20,864.49			$536.70	$574.90				
Maintenance of Overhead Lines	593.180	$0.00	$0.00			$32.08	$34.36				
PRIMARY SUBT W/O STORES LDG		$16,853.17	$23,428.68	$95.76	$133.12	$11,648.88	$12,478.12	$66.19	$70.90	$161.95	$204.02
Cond, Secondary, AL, thru 4/O	365.040	$2,922.78	$3,388.39			$9,457.04	$10,130.25				
Cable, Secondary, TPX, All	365.091	$15,398.53	$24,753.36			$17,996.43	$19,277.39				
SECONDARY SUBT W/O STORES LDG		$17,616.65	$26,548.83	$100.09	$150.85	$27,453.47	$29,407.64	$155.99	$167.09	$256.08	$317.94
Poles, Wood, 35/40/45 ft	364.135	$33,235.29	$41,527.71			$54,883.02	$49,673.01				
POLE SUBT W/O STORES LDG		$31,957.01	$39,177.08	$181.57	$222.60	$54,883.02	$49,673.01	$311.84	$282.23	$493.41	$504.83
Transformer, 10-25 KVA	368.001	$3,084.76	$5,334.58			$1,874.04	$2,007.46				
Transformer, 50-75 KVA	368.012	$53,643.34	$68,086.61			$18,458.21	$19,772.41				
TRANSFORMER SUBT W/O STORES LDG		$54,546.25	$69,265.27	$309.92	$393.55	$20,332.25	$21,779.87	$115.52	$123.75	$425.44	$517.30
SUB-TOTAL		$152,121.21	$195,339.58	$864.32	$1,109.89	$146,712.67	$148,039.15	$833.60	$841.13	$1,697.92	$1,951.02
MATSUB-MTR.(M)				$769.02	$997.26						
STORES LDG. %				5.20%	7.00%						
METER STORES LDG %				5.20%	7.00%						
TOTAL STORES LDG				$44.94	$77.69					$44.94	$77.69
SUBTOTAL				$909.26	$1,187.58			$833.60	$841.13	$1,742.86	$2,028.71
E0				$93.20	$231.58			$85.44	$164.02	$178.64	$395.60
TOTAL				$1,002.46	$1,419.16			$919.04	$1,005.15	$1,921.50	$2,424.31

EXHIBIT XIV

2026 UG HIGH DENSITY LAYOUT

WR Number
1328347

	2023	2026
NUMBER OF LOTS =	176	176
MECA STORES LDG % =	4.00%	6.00%
ACTUAL STORES LDG % =	5.20%	7.00%
ACTUAL EO =	10.25%	19.50%
ADJUSTED CO =	0.00%	0.00%

CLASSIFICATION	ACCOUNT	MATERIAL W/O CO 2023	MATERIAL 2026	MATERIAL COST/LOT 2023	MATERIAL COST/LOT 2026	LABOR 2023	LABOR 2026	LABOR COST/LOT 2023	LABOR COST/LOT 2026	TOTAL LABOR & MATERIAL 2023	TOTAL LABOR & MATERIAL 2026
Service, UG, In Duct	369.600	$49,100.35	$52,640.94			$92,741.68	$112,999.17				
Meter Equip-1st Installation Expense	586.380					$6,414.85	$6,871.39				
Meter Cost (Material)		$16,772.80	$19,822.88	$95.30	$112.63						
Service Trench (Labor)						($36,760.28)	($47,935.27)				
SERVICE SUBT W/O STORES LDG		$63,984.68	$69,484.14	$363.55	$394.80	$62,396.25	$71,935.29	$354.52	$408.72	$718.07	$803.52
Duct, Buried (PVC)	366.201	$50,356.56	$30,399.44			$51,698.83	$67,415.02				
Cable, Primary, 1/C, 2/C, All	367.201	$16,489.27	$26,669.35			$11,675.98	$14,990.19				
Primary/Secondary Trench (Labor)						($35,017.34)	($45,662.48)				
PRIMARY SUBT W/O STORES LDG		$64,274.84	$53,838.49	$365.20	$305.90	$28,357.47	$36,742.72	$161.12	$208.77	$526.32	$514.67
Cable, 600V, AL, All	367.122	$9,333.74	$15,200.17			$10,022.93	$12,867.62				
SECONDARY SUBT W/O STORES LDG		$8,974.75	$14,339.78	$50.99	$81.48	$10,022.93	$12,867.62	$56.95	$73.11	$107.94	$154.59
Pad, TX	366.801	$3,317.06	$6,206.86			$3,997.50	$5,212.44				
Transformer, Padmount All	368.501	$ 41,025.91	$73,545.37			$4,258.48	$5,391.80				
TRANSFORMER SUBT W/O STORES LDG		$42,637.47	$75,237.95	$242.26	$427.49	$8,255.98	$10,604.24	$46.91	$60.25	$289.17	$487.74
PRI/SEC TRENCH						$35,017.34	$45,662.48	$198.96	$259.45	$198.96	$259.45
SVC TRENCH						$36,760.28	$47,935.27	$208.87	$272.36	$208.87	$272.36
SUB-TOTAL		$179,871.74	$212,900.36	$1,022.00	$1,209.67	$180,810.25	$225,747.62	$1,027.33	$1,282.66	$2,049.33	$2,492.33
MATSUB-MTR.(M)				$926.70	$1,097.04						
STORES LDG. %				5.20%	7.00%						
METER STORES LDG %				5.20%	7.00%						
TOTAL STORES LDG				$53.14	$84.68					$53.14	$84.68
SUBTOTAL				$1,075.14	$1,294.35			$1,027.33	$1,282.66	$2,102.47	$2,577.01
E0				$110.20	$252.40			$105.30	$250.12	$215.50	$502.52
TOTAL				$1,185.34	$1,546.75			$1,132.63	$1,532.78	$2,317.97	$3,079.53

EXHIBIT XV

OPERATIONAL COSTS DIFFERENTIAL - HIGH DENSITY

	30-Year NPV ($ per pole-line mile)				
	O&M	Capital	Total		Cost per Lot
Operational Cost Differential (Non-Storm)	($18,942)	($130,405)	($149,347)		($1,491)
Avoided Strom Restoration Cost (Storm)	($123,735)		($123,735)		($1,236)
Total Operational Cost					($2,727)
Pre-Operational Cost					$655.22
Post-Operational Cost				Note 1	$0.00

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

EXHIBIT XVI

METER PEDESTAL

COMPANY: FPL 3/13/2026

OVERHEAD VS. UNDERGROUND SUMMARY SHEET

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

ITEM	OVERHEAD	UNDERGROUND	DIFFERENTIAL
LABOR	$729.76	$811.62	$81.86
MATERIAL	$1,195.20	$1,234.30	$39.10
TOTAL (1) (2)	$1,924.96	$2,045.92	$120.96

(1) Does not include storm or operational costs

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

EXHIBIT XVII

COMPANY: FPL 3/13/2026

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)	$157.41	$116.44	$273.85
Primary	$127.43	$67.68	$195.11
Secondary	$108.29	$128.96	$237.25
Poles	$148.48	$175.00	$323.48
Transformers	$393.13	$122.60	$515.73
Sub-Total	$934.74	$610.68	$1,545.42
Stores Handling(3)	$65.43	----------	$65.43
SubTotal	$1,000.17	$610.68	$1,610.85
Engineering(5)	$195.03	$119.08	$314.11
TOTAL(6)	$1,195.20	$729.76	$1,924.96

1 - Includes Sales Tax.

2 - Includes Meters.

3 - 7 % of All Material.

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

5 - 19.5 % of All Material and Labor.

6 - Does not include storm or operational costs

EXHIBIT XVIII

COMPANY: FPL 3/13/2026

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)	$112.63	$91.75	$204.38
Primary	$314.09	$185.15	$499.24
Secondary	$171.67	$137.14	$308.81
Transformers	$366.93	$50.59	$417.52
Prim. & Sec. Trenching	----------	$214.55	$214.55
Sub-Total	$965.32	$679.18	$1,644.50
Stores Handling(3)	$67.57	----------	$67.57
SubTotal	$1,032.89	$679.18	$1,712.07
Engineering(5)	$201.41	$132.44	$333.85
TOTAL(6)	$1,234.30	$811.62	$2,045.92

1 - Includes Sales Tax.

2 - Includes Meters.

3 - 7 % of All Material.

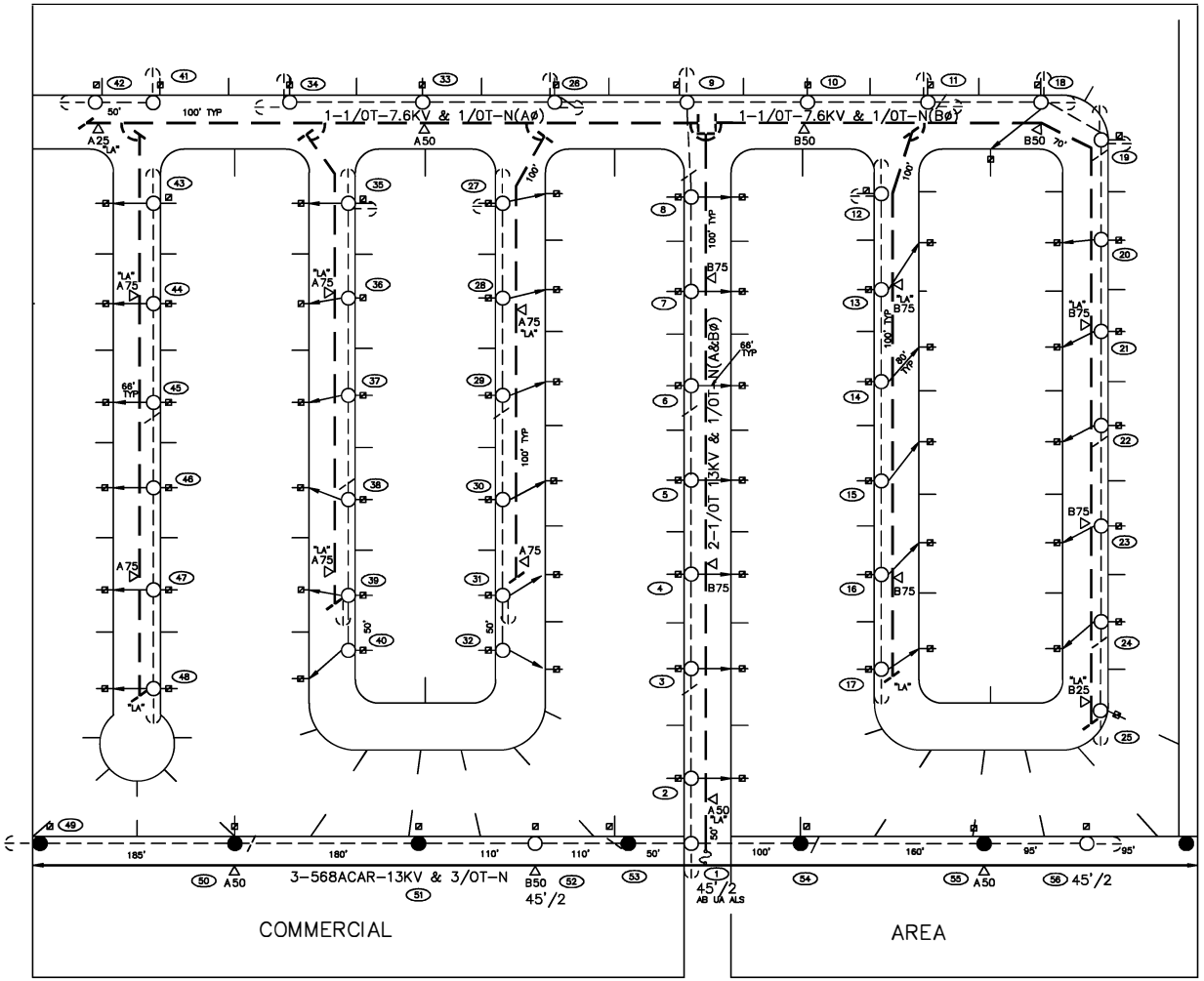
4 - Includes Payroll, Taxes, Insurance, P&W, & Transportation.

5 - 19.5 % of All Material and Labor.

6 - Does not include storm or operational costs

EXHIBIT XIX

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



NOTES

1. ALL GUYS ARE 5/16", 8" SCR, 20' LD
2. ALL PRIMARY GUYS INCLUDE AN FGI
3. ALL SVC'S TO CUST. METER PEDESTALS ADJACENT TO LINE POLES ARE 1/0 TPX, 16' LONG. SERVICES CROSSING ROADS ARE 1/0 TPX, LENGTH VARIES.
4. ALL POLES ARE 40'/3 UNLESS NOTED OTHERWISE.
5. ALL SEC. CONDS. ARE 3/0 TPX. INSTALL ALS (PER C-9.6.0.)
6. FRAME LOC 1 PER E-27.0.0, FIG 2.
7. FRAME LOCS 3, 5, 6, & 8 SIMILAR TO E-5.0.0(2ø)
8. FRAME LOCS 2 & 7 SIMILAR TO I-41.0.1, FIG 2
9. FRAME LOC 4 SIMILAR TO I-41.0.1, FIG 1
10. FRAME LOC 9 WTH 2ø'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 SLOCS 50 & 55 SIMILAR TO I-41.0.1, FIG 2
14. FRAME LOC. 52 SIMILAR TTO I-41.0.1, FIG 1
15. NEW FACILITIES HAVE BEEN DESIGNED TO 145 MPH EXTREME WINDLOADING CRITERIA.
16. PER DCS E-31, ARIAN PROTECTION HAS BEEN ADDED TO FUSE SWITCHES, L.A.'S, TRANFORMER BUSHINGS, JUMPERS AND STINGERS
17. ALL LOCATIONS REQUIRING GROUND INCLUDE 8-5' GROUND RODS

LATERAL LOADING

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

	8484-04-010	0	02/05/97	ORIGINAL DWG
ASBUILT	AUTH NO.	NO.	DATE	REVISION

AS-BUILT COPY — AS-BUILT CREW PRINT

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

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

Supervisor's Signature | Date

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

Foreman's Signature | Date

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

FPL

DESIGNED BY	L. BELTRAN
DRAWN BY	T. COLLINS
DATE	01/23/23
MAP NO.	ALL

0 25 50 100 FEET

M/k SP

METER PEDESTALS
176 LOTS - OVERHEAD
2023 URD TARIFF

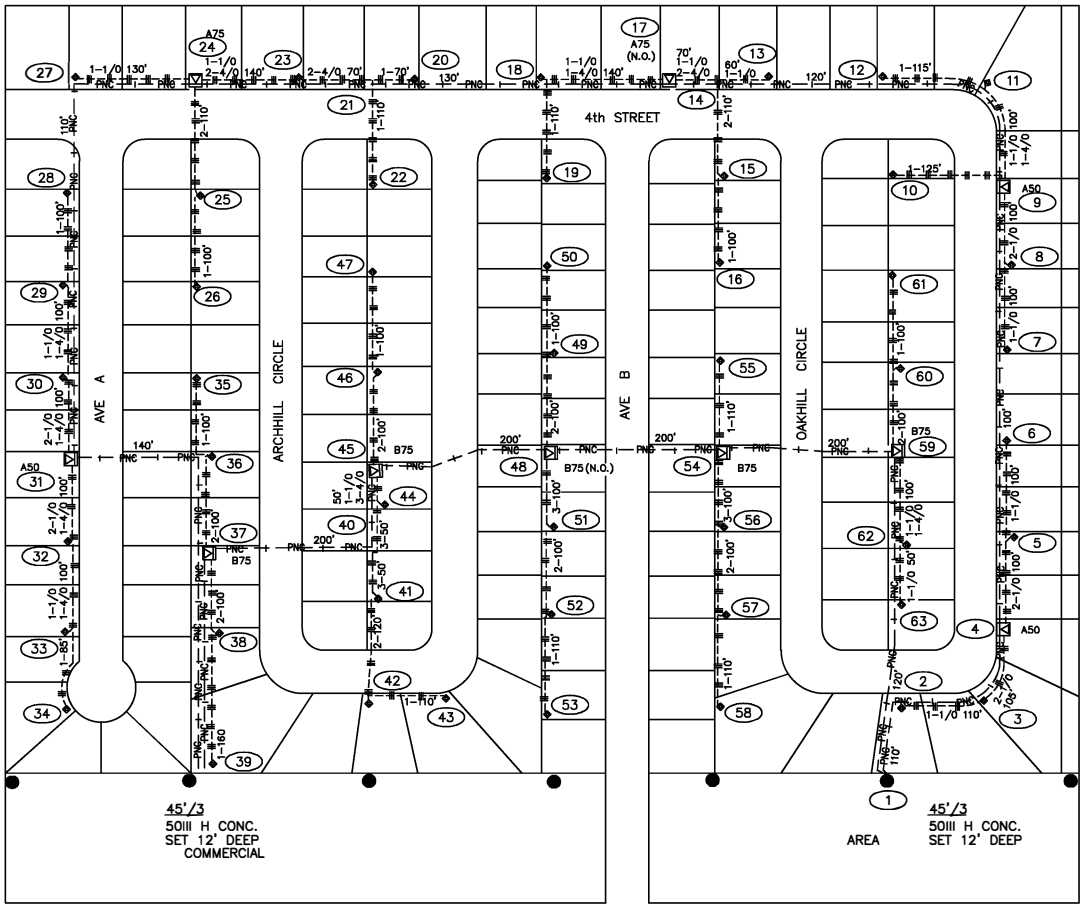
DWG NO. URDE23

WR 2983564 IWR D029-83-564

PLOT DATE: 3/4/2019 PLOT TIME: 8:31:44 AM CAD NAME: TXC

EXHIBIT XX

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



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

Aø 300 KVA
Bø 375 KVA
TOT 675 KVA (CONNECTED)

PLOT DATE: 3/14/2019 PLOT TIME: 8:47:11 AM CAD NAME: TXC

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

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

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

FPL

DESIGNED BY	L. BELTRAN
DRAWN BY	T. COLLINS
DATE	01/23/23
MAP NO.	ALL

0 50 100 200 FEET

W/K SP
U.G. LAYOUT
METER PEDESTAL
2023 URD TARIFF
176 LOT SUBDIVISION
DWG NO. URDE23
WR: 1368886 IWR: 2435-44-883

EXHIBIT XXI

2026 OH METER PEDESTAL LAYOUT

WR Number
2983564

	2023	2026
NUMBER OF LOTS =	176	176
MECA STORES LDG % =	4.00%	6.00%
ACTUAL STORES LDG % =	5.20%	7.00%
ACTUAL EO =	10.25%	19.50%
ADJUSTED CO =	0.00%	0.00%

CLASSIFICATION	ACCOUNT	MATERIAL W/O CO 2023	MATERIAL 2026	MATERIAL COST/LOT 2023	MATERIAL COST/LOT 2026	LABOR 2023	LABOR 2026	LABOR COST/LOT 2023	LABOR COST/LOT 2026	TOTAL LABOR & MATERIAL 2023	TOTAL LABOR & MATERIAL 2026
Service Overhead	369.100	$6,818.00	$8,353.24			$12,716.82	$13,621.73				
Meter Equip-1st Installation Expense	586.380					$6,414.85	$6,871.39				
Meter Cost (Material)		$16,772.80	$19,822.88	$95.30	$112.63						
SERVICE SUBT W/O STORES LDG		$23,328.57	$27,703.30	$132.55	$157.41	$19,131.67	$20,493.12	$108.70	$116.44	$241.25	$273.85
Cond, Primary, AL, thru 3/O	365.002	$3,332.72	$3,800.19			$10,503.75	$11,258.29				
Cond, Pri, AL, 343 - 1431	365.011	$0.00	$0.00			$10.21	$0.00				
Reclosure, 1 Phase	365.601	$13,725.33	$19,972.51			$518.49	$545.32				
Maintenance of Overhead Lines	593.180	$0.00	$0.00			$101.32	$108.54				
PRIMARY SUBT W/O STORES LDG		$16,401.97	$22,427.07	$93.19	$127.43	$11,133.77	$11,912.16	$63.26	$67.68	$156.45	$195.11
Cond, Secondary, AL, thru 4/O	365.040	$2,844.53	$3,243.53			$8,966.61	$9,609.13				
Cable, Secondary, TPX, All	365.091	$10,726.05	$16,959.23			$12,208.96	$13,087.76				
SECONDARY SUBT W/O STORES LDG		$13,048.64	$19,059.21	$74.14	$108.29	$21,175.57	$22,696.88	$120.32	$128.96	$194.46	$237.25
Poles, Wood, 35/40/45 ft	364.135	$22,746.83	$27,700.00			$37,413.61	$30,799.53				
POLE SUBT W/O STORES LDG		$21,871.95	$26,132.08	$124.27	$148.48	$37,413.61	$30,799.53	$212.58	$175.00	$336.85	$323.48
Transformer, 10-25 KVA	368.001	$3,080.98	$5,328.90			$1,856.57	$1,988.75				
Transformer, 50-75 KVA	368.012	$53,577.50	$68,014.04			$18,286.15	$19,588.10				
TRANSFORMER SUBT W/O STORES LDG		$54,479.31	$69,191.45	$309.54	$393.13	$20,142.72	$21,576.85	$114.45	$122.60	$423.99	$515.73
SUB-TOTAL		$129,130.44	$164,513.11	$733.69	$934.74	$108,997.34	$107,478.54	$619.31	$610.68	$1,353.00	$1,545.42
MATSUB-MTR.(M)				$638.39	$822.11						
STORES LDG. %				5.20%	7.00%						
METER STORES LDG %				5.20%	7.00%						
TOTAL STORES LDG				$38.15	$65.43					$38.15	$65.43
SUBTOTAL				$771.84	$1,000.17			$619.31	$610.68	$1,391.15	$1,610.85
E0				$79.11	$195.03			$63.48	$119.08	$142.59	$314.11
TOTAL				$850.95	$1,195.20			$682.79	$729.76	$1,533.74	$1,924.96

EXHIBIT XXII

2026 UG METER PEDESTAL LAYOUT

WR Number
1368886

	2023	2026
NUMBER OF LOTS =	176	176
MECA STORES LDG % =	4.00%	6.00%
ACTUAL STORES LDG% =	5.20%	7.00%
ACTUAL EO =	10.25%	19.50%
ADJUSTED CO =	0.00%	0.00%

CLASSIFICATION	ACCOUNT	MATERIAL W/O CO 2023	MATERIAL 2026	MATERIAL COST/LOT 2023	MATERIAL COST/LOT 2026	LABOR 2023	LABOR 2026	LABOR COST/LOT 2023	LABOR COST/LOT 2026	TOTAL LABOR & MATERIAL 2023	TOTAL LABOR & MATERIAL 2026
Service, UG, In Duct	369.699	$0.00	$0.00			$8,660.04	$9,276.38				
Meter Equip-1st Installation Expense	586.380					$6,414.85	$6,871.39				
Meter Cost (Material)		$16,772.80	$19,822.88	$95.30	$112.63						
Service Trench (Labor)						$0.00	$0.00				
SERVICE SUBT W/O STORES LDG		$16,772.80	$19,822.88	$95.30	$112.63	$15,074.89	$16,147.77	$85.65	$91.75	$180.95	$204.38
Duct, Buried (PVC)	366.201	$47,587.80	$32,521.17			$44,601.89	$58,160.55				
Cable, Primary, 1/C, 2/C, All	367.201	$16,234.05	$26,076.33			$9,549.62	$12,187.17				
Primary/Secondary Trench (Labor)						($28,957.85)	($37,760.92)				
PRIMARY SUBT W/O STORES LDG		$61,367.16	$55,280.67	$348.68	$314.09	$25,193.66	$32,586.80	$143.15	$185.15	$491.83	$499.24
Cable, 600V, AL, All	367.122	$19,756.71	$32,027.25			$18,913.74	$24,137.50				
SECONDARY SUBT W/O STORES LDG		$18,996.84	$30,214.38	$107.94	$171.67	$18,913.74	$24,137.50	$107.46	$137.14	$215.40	$308.81
Pad, TX	366.801	$3,088.90	$6,543.13			$3,398.39	$4,431.20				
Transformer, Padmount All	368.501	$ 36,290.86	$61,911.28			$3,577.06	$4,471.86				
TRANSFORMER SUBT W/O STORES LDG		$37,865.16	$64,579.63	$215.14	$366.93	$6,975.45	$8,903.06	$39.63	$50.59	$254.77	$417.52
PRI/SEC TRENCH						$28,957.85	$37,760.92	$164.53	$214.55	$164.53	$214.55
SVC TRENCH						$0.00	$0.00	$0.00	$0.00		
SUB-TOTAL		$135,001.96	$169,897.56	$767.06	$965.32	$95,115.59	$119,536.05	$540.42	$679.18	$1,307.48	$1,644.50
MATSUB-MTR.(M)				$671.76	$852.69						
STORES LDG. %				5.20%	7.00%						
METER STORES LDG %				5.20%	7.00%						
TOTAL STORES LDG				$39.89	$67.57					$39.89	$67.57
SUBTOTAL				$806.95	$1,032.89			$540.42	$679.18	$1,347.37	$1,712.07
E0				$82.71	$201.41			$55.39	$132.44	$138.10	$333.85
TOTAL				$889.66	$1,234.30			$595.81	$811.62	$1,485.47	$2,045.92

EXHIBIT XXIII

OPERATIONAL COSTS DIFFERENTIAL - METER PEDESTAL

	30-Year NPV ($ per pole-line mile)			
	O&M	Capital	Total	Cost per Lot
Operational Cost Differential (Non-Storm)	($18,942)	($130,405)	($149,347)	($1,491)
Avoided Storm Restoration Cost (Storm)	($123,735)		($123,735)	($1,236)
Total Operational Cost				($2,727)

Pre-Operational Cost	Note 1	$120.96
Post-Operational Cost	Note 2	$0.00

Note 1: The "Pre-Operational Cost" differential has been set to $0 since it is a negative amount.
Note 2: Where the "Post-Operational Costs" are negative, the differntials have been set to $0.

EXHIBIT XXIV

FEEDER COST

COMPANY: FPL 3/13/2026

AVERAGE UNDERGROUND FEEDER COST

Underground	Overhead	Difference
$/Ft..... $70.43	$/Ft..... $34.96	$/Ft..... $35.47

AVERAGE UNDERGROUND LATERAL COST

1 Phase Underground	1 Phase Overhead	Difference
$/Ft..... $16.18	$/Ft..... $11.09	$/Ft..... $5.09

2 Phase Underground	2 Phase Overhead	Difference
$/Ft..... $25.17	$/Ft..... $14.39	$/Ft..... $10.78

3 Phase Underground	3 Phase Overhead	Difference
$/Ft..... $33.87	$/Ft..... $18.17	$/Ft..... $15.70

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

EXHIBIT XXV

3/13/2026

2026 URD TARIFF

FEEDER/LATERAL COST[1]

Feeder Length (Ft) = ...		25,428
UG Feeder Cost = ...		$1,924,914.18
26 UG Lateral Risers not required if UG Feeder is used		
Cost of each Lateral Riser = ...	$5,155.11	
26 Lateral Risers X $5,155.11 = ...		($134,032.86)
Net UG Feeder Cost = ...		$1,790,881.32
UG Feeder per foot cost = ...		$70.43
OH Feeder Cost =.....		$888,841.07
OH Feeder per foot cost = ...		$34.96
Feeder Differential Cost = ...		$35.47
Padmounted Switch cabinet weighted cost (Each)[2] = ...		$70,816.09

NOTES: (1) These per foot costs include cable-in-conduit and cable pull boxes.
(2) Differential cost based on padmounted switch vs. overhead switch average installed cost weighted by quantity of each switch installed. This cost is identical to the padmounted switch cost in the UCD Tariff.

2026 URD TARIFF

LATERAL COST[3]

Lateral Length = 1000 Feet

1 Phase UG Lateral Cost =	$16,176.29
1 Phase UG Lateral Cost Per Foot =	$16.18
1 Phase Overhead Lateral Cost =	$11,085.45
1 Phase Overhead Lateral Cost Per Foot =	$11.09
1 Phase Lateral Differential Cost =	$5.09
2 Phase UG Lateral Cost =	$25,172.31
2 Phase UG Lateral Cost Per foot =	$25.17
2 Phase OH Lateral Cost =	$14,385.02
2 Phase OH Lateral Cost Per foot =	$14.39
2 Phase Lateral Differential Cost =	$10.78
3 Phase UG Lateral Cost =	$33,868.99
3 Phase UG Lateral Cost Per foot =	$33.87
3 Phase OH Lateral Cost =	$18,165.37
3 Phase OH Lateral Cost Per foot =	$18.17
3 Phase Lateral Differential Cost =	$15.70

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

CONDUIT CREDITS

3/13/2026

2026 URD TARIFF

URD BASIS ADDENDUM TO APPENDIX NO. 1.2

10.3.3 Conduit Installation Credits

1. Low Density

Pri/Sec = ...	174.09	MH	X	$208.70	/MH =.....	$36,333.38	
						210	Lots
						$ 173.02	/Lot
Svc =.....	102.9	MH	X	$208.70	/MH =.....	$21,475.70	
						210	Lots
						$ 102.27	/Lot

2. High Density

Pri/Sec = ...	91.04	MH	X	$208.70	/MH =.....	$19,000.47	
						176	Lots
						$ 107.96	/Lot
Svc =.....	70.4	MH	X	$208.70	/MH =.....	$14,692.80	
						176	Lots
						$ 83.48	/Lot

3. Meter Pedestals

Pri/Sec = ...	74.24	MH	X	$208.70	/MH =.....	$15,494.23	
						176	Lots
						$ 88.04	/Lot

EXHIBIT XXVII

BACK-UP CALCULATİONS FOR CHANGES TO COSTS

10.5.4 **Replace Existing Service**

2" PVC	0.005	MH X	$208.70	/MH X.	63	Ft.=.....	$65.74	/Lot

10.4.3 **UG Service from OH Lines**

2" PVC	0.005	MH X	$208.70	/MH =.....		$1.04	/Ft.
LARGER THAN 2" PVC	0.007	MH X	$208.70	/MH =.....		$1.46	/Ft.

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

2" PVC	0.005	MH X	$208.70	/MH =.....		$1.04	/Ft.
LARGER THAN 2" PVC	0.007	MH X	$208.70	/MH =.....		$1.46	/Ft.

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

CABLE MATERIAL	$0.86	/Ft. X	1.07	Stores Loading = ...	$0.92	/Ft.	
	$0.92	/Ft. X	1.195	EO = ...	$1.10	/Ft.	
CABLE PULL	$208.70	/MH X	0.003	MH =.....	$ 0.63	/Ft.	
	$ 0.63	/Ft. X	1.195	EO = ...	$0.75	/Ft.	
CONDUIT MATERIAL	$0.46	/Ft. X	1.07	Stores Loading = ...	$0.49	/Ft.	
	$0.49	/Ft. X	1.195	EO = ...	$0.59	/Ft.	
CONDUIT LABOR	$208.70	/MH X	0.005	MH =.....	$1.04	/Ft.	
	$1.04	/Ft. X	1.195	EO = ...	$1.24	/Ft.	
TRENCH	$208.70	/MH X	0.029	MH =.....	$6.05	/Ft.	
	$6.05	/Ft. X	1.195	EO = ...	$7.23	/Ft.	
				TOTAL.....	$10.91	/Ft.	

When Customer Provides Trench and Conduit Installation

$1.10	+	$0.75	+	$0.59	=.....	$2.44	/Ft.
Cable Material	+	Pull Labor	+	Conduit Material			

EXHIBIT XXVIII

TRENCH CREDITS

2026 URD TARIFF

TRENCH CREDITS

10.3.3

1. Low Density

Pri/Sec = ...	432.39	MH	X	$208.70	/MH	=.....	$90,241.78	
							210	Lots
							$429.72	/Lot
Svc =.....	0.029	MH	X	$208.70	/MH	X 63 Ft. =.....	$381.30	/Lot

2. High Density

Pri/Sec = ...	218.79	MH	X	$208.70	/MH	=.....	$45,662.48	
							176	Lots
							$259.45	/Lot
Svc =.....	0.029	MH	X	$208.70	/MH	X 45 Ft. =.....	$272.36	/Lot

3. Meter Pedestals

Pri/Sec = ...	180.93	MH	X	$208.70	/MH	=.....	$37,760.92	
							176	Lots
							$214.55	/Lot

Credit is only applied up to the amount of any contribution that is due

Feeder/Lateral Trench Credit = ...	$208.70	/MH X	0.029	MH =	$6.05	/Ft.
Feeder Splice Box Installation Credit = ...	$208.70	/MH X	5.54	MH =	$1,156.22	/Box
Primary Splice Box Installation Credit = ...	$208.70	/MH X	1.94	MH =	$404.89	/Box
Secondary Handhole Installation Credits:						
For 17" Handhole = ...	$208.70	/MH X	0.18	MH =	$37.57	/HH
For 24" or 30" Handhole = ...	$208.70	/MH X	0.51	MH =	$106.44	/HH
Concrete Pad for Pad Mounted Transformer or Capacitor Bank Credit = ...	$208.70	/MH X	0.50	MH =	$104.35	/Pad
Flexible HDPE Conduit Installation Credit = ...	$208.70	/MH X	0.001	MH =	$0.21	/Ft.
Concrete Pad and Cable Chamber for Feeder Switch Pad = ...	$208.70	/MH X	4.71	MH =	$983.00	/Pad
Trench Credit for New UG Service Laterals						
10.4.3	$208.70	/MH X	0.029	MH =	$6.05	/Ft.
Trench Credit for Replacement of OH Service with UG Service						
10.5.4. 0.029 MH X	$208.70	/MH X	63	Ft. =	$381.30	/Svc

Shown on Page 3 of Basis

RISER TO HANDHOLE COST
AND SERVICE LATERAL DIFFERENTIAL

2026 URD TARIFF

RISER TO HANDHOLE COST

Overhead

Material	Labor	Total
$161.65	$216.94	$378.59

Underground

Material	Labor	
$979.69	$899.46	$1,879.15

DIFFERENTIAL = ... $1,500.56

SERVICE LATERAL DIFFERENTIAL - LOW DENSITY

	Underground	Overhead
Material	$322.03	$181.15
Labor	$664.68	$218.24
Stores loading	$22.54	$12.68
EO	$196.80	$80.35
Total	$1,206.05	$492.42

UNDERGROUND	$1,206.05
OVERHEAD	($492.42)
DIFFERENTIAL =	$713.63

EXHIBIT XXXI

2026 URD TARIFF

SERVICE LATERAL DIFFERENTIAL - HIGH DENSITY

	Underground	Overhead
Material	$263.52	$154.78
Labor	$525.69	$197.16
Stores loading	$18.45	$10.83
EO	$157.49	$70.74
Total	$965.15	$433.51

UNDERGROUND	$965.15
OVERHEAD	($433.51)
DIFFERENTIAL =	$531.64

Appendix 2.3 - Estimated Average Cost Differential for UCD

2026 UCD Tariff Basis Design Criteria and Assumptions

I. General

Voltage – 13.2 kV
Overhead Distribution – wood poles

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

II. Overhead Design – Modified Vertical Framing

A. Primary lateral, transformer, and service

	1 Phase	2 Phase	3 Phase (150 KVA)	3 Phase (300 KVA)
Primary Length[(1)]	150 feet / 300 feet	150 feet / 300 feet	150 feet / 300 feet	150 feet / 300 feet
Primary Conductors	2#1/0 AAAC	3#1/0 AAAC	4#1/0 AAAC	4#1/0 AAAC
Primary Poles	1-40/3	1-40/3	1-45/2	1-45 III H
Service Length	50 feet	50 feet	50 feet	50 feet
Service Conductors	#3/0A TPX	336A QPX	2-336A QPX	2-556A QPX
Transformer	50 KVA	50 & 50 KVA	3-50KVA	3-100 KVA
Voltage	120/240V	120/240V	120/208V	120/208V
Manhours[(1)]	19 / 24	29 / 36	39 / 49	42 / 48

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

B. Secondary/Service Laterals

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

C. Handholes and Pad Mounted Secondary Junction Box

No Overhead used

D. Primary Splice Box

No Overhead Used

E. Additional Charge for Underground Primary Lateral Exceeding Basic Length

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

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

No Overhead Used

III. Underground Design Criteria

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

	1 Phase	2 Phase	3 Phase	3 Phase
Trench length (radial)	150 feet	150 feet	150 feet	150 feet
Trench length (loop)	300 feet	300 feet	300 feet	300 feet
Trench cover	36 inches	36 inches	36 inches	36 inches
Conductor size	#1/0A 25kV XPE	2#1/0A 25kV XPE	3#1/0A 25kV XPE	3#1/0A 25kV XPE
Conduit Size	1-2 inch	2-2 inch	1-5 inch	1-5 inch
Riser Length	30 feet	30 feet	30 feet	30 feet
Riser Size	2 inch U-guard	5 inch U-guard	5 inch U-guard	5 inch U-guard
Transformer Size	50 KVA	50 & 50 KVA	150 KVA	300 KVA
Voltage	120/240 V	120/240 V	120/208 V	120/208 V
Manhours (radial)	19	26	26	26
Manhours (loop)	26	37	34	36

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

	1 Phase	2 Phase	3 Phase	3 Phase
Trench length (radial)	150 feet	150 feet	150 feet	150 feet
Trench length (loop)	300 feet	300 feet	300 feet	300 feet
Trench cover	36 inches	36 inches	36 inches	36 inches
Conductor size	#1/0A 25kV XPE	2#1/0A 25kV XPE	3#1/0A 25kV XPE	3#1/0A 25kV XPE
Conduit Size	1-2 inch	2-2 inch	1-5 inch	1-5 inch
Transformer Size	50 KVA	50 & 50 KVA	150 KVA	300 KVA
Voltage	120/240 V	120/240 V	120/208 V	120/208 V
Manhours (radial)	15	22	17	17
Manhours (loop)	21	30	26	26

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

	Small 1 Phase	Large 1 Phase	Small 3 Phase	Large 3 Phase
Trench length	10 feet	10 feet	10 feet	10 feet
Trench cover	24 inch	24 inch	24 inch	24 inch
Conductor Size	#4/0A TPX	3-750A	#4/0A QPX	4-750A
Conduit size	2 inch	5 inch	5 inch	5 inch
Riser length	30 feet	30 feet	30 feet	30 feet
Riser size	2 inch U-guard	5 inch U-guard	5 inch U-guard	5 inch U-guard
Manhours	3.9	5.0	4.6	6.4

C. Handholes and Padmounted Secondary Junction Box and Cabinet

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

D. Primary Splice Box

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

E. Additional Charge for Underground Primary Lateral Exceeding Basic Length

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

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

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

FPL

Basis for Underground Commercial Distribution Differential

New Underground Commercial Development with Overhead Feeder Mains. The average differential costs for Underground Commercial Distribution stated in the FPL rules and Regulations were derived from cost estimates of underground commercial facilities and their equivalent overhead designs. These estimates employed the standard Company design and estimating practices and the system-wide unit costs, which were in use at the end of 2025. Design criteria include the following:

Primary Voltage	13,200/7,620 V
Phases, Secondary Voltage	Single Phase, 120/240 V Three phase, 120/240 V Three phase, 120/208 V Three phase, 277/480 V
Underground Design	All cable-in-conduit
Overhead Design	Wood Poles *, Extreme Windload (145 MPH)
	* Concrete pole used for 300 KVA OH TX Bank

Appendix 2.4 - Supporting Data and Calculations for UCD

FPL 3/13/2026

OVERHEAD VS. UNDERGROUND

SUMMARY SHEET

COST PER TRANSFORMER BANK -

SINGLE PHASE RADIAL PAD MOUNTED TRANSFORMER

INCLUDING RISER AND 150' PRIMARY LATERAL TRENCH

WITH CABLE-IN-CONDUIT

2026

ITEM	OVERHEAD	UNDERGROUND	DIFFERENTIAL
LABOR	$4,283.02	$3,611.11	($671.91)
MATERIAL	$14,284.49	$9,019.63	($5,264.86)
TOTAL	$18,567.51	$12,630.74	($5,936.77)

EXHIBIT I

FPL 3/13/2026

OVERHEAD MATERIAL AND LABOR COST PER TRANSFORMER BANK

SINGLE PHASE 150' PRIMARY LATERAL POLE LINE

INCLUDING TRANSFORMER AND SERVICE

2026

ITEM	MATERIAL(1)	LABOR(3)	TOTAL
Service	$177.17	$216.68	$393.85
Primary	$6,659.49	$785.63	$7,445.12
Secondary	$73.43	$387.62	$461.05
Poles	$846.06	$1,386.01	$2,232.07
Transformers	$3,415.39	$808.18	$4,223.57
Sub-Total	$11,171.54	$3,584.12	$14,755.66
Stores Handling(2)	$782.01	$0.00	$782.01
SubTotal	$11,953.55	$3,584.12	$15,537.67
Engineering(4)	$2,330.94	$698.90	$3,029.84
TOTAL	$14,284.49	$4,283.02	$18,567.51

1 - Includes Sales Tax.

2 - 7 % of All Material.

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

4 - 19.5% of All Material and Labor.

Note: See Appendix 2.3, page 1, IIA, single phase for design criteria and assumptions

EXHIBIT II

FPL 3/13/2026

UNDERGROUND MATERIAL AND LABOR COST PER TRANSFORMER BANK

SINGLE PHASE RADIAL PAD MOUNTED TRANSFORMER

INCLUDING RISER AND 150' PRIMARY LATERAL TRENCH

WITH CABLE-IN-CONDUIT

2026

ITEM	MATERIAL(1)	LABOR(3)	TOTAL
Service	$0.00	$0.00	$0.00
Primary	$1,580.63	$1,512.92	$3,093.55
Transformers	$5,473.40	$601.06	$6,074.46
Trenching	$0.00	$907.87	$907.87
Sub-Total	$7,054.03	$3,021.85	$10,075.88
Stores Handling(2)	$493.78	$0.00	$493.78
SubTotal	$7,547.81	$3,021.85	$10,569.66
Engineering(4)	$1,471.82	$589.26	$2,061.08
TOTAL	$9,019.63	$3,611.11	$12,630.74

1 - Includes Sales Tax.

2 - 7 % of All Material.

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

4 - 19.5% of All Material and Labor.

Note: See Appendix 2.3, page 2, IIIA, single phase, for design criteria and assumptions

EXHIBIT III

FPL 3/13/2026

OVERHEAD VS. UNDERGROUND

SUMMARY SHEET

COST PER TRANSFORMER BANK -

TWO PHASE RADIAL PAD MOUNTED TRANSFORMER

INCLUDING RISER AND 150' PRIMARY LATERAL TRENCH

WITH CABLE-IN-CONDUIT

2026

ITEM	OVERHEAD	UNDERGROUND	DIFFERENTIAL
LABOR	$6,527.13	$6,455.64	($71.49)
MATERIAL	$28,094.58	$18,186.01	($9,908.57)
TOTAL	$34,621.71	$24,641.65	($9,980.06)

EXHIBIT IV

FPL 3/13/2026

OVERHEAD MATERIAL AND LABOR COST PER TRANSFORMER BANK

TWO PHASE 150' PRIMARY LATERAL POLE LINE

INCLUDING TRANSFORMER AND SERVICE

2026

ITEM	MATERIAL(1)	LABOR(3)	TOTAL
Service	$379.48	$458.74	$838.22
Primary	$13,109.09	$1,564.29	$14,673.38
Secondary	$72.28	$385.91	$458.19
Poles	$1,512.31	$1,559.74	$3,072.05
Transformers	$6,898.91	$1,493.35	$8,392.26
Sub-Total	$21,972.07	$5,462.03	$27,434.10
Stores Handling(2)	$1,538.04	$0.00	$1,538.04
SubTotal	$23,510.11	$5,462.03	$28,972.14
Engineering(4)	$4,584.47	$1,065.10	$5,649.57
TOTAL	$28,094.58	$6,527.13	$34,621.71

1 - Includes Sales Tax.

2 - 7 % of All Material.

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

4 - 19.5% of All Material and Labor.

Note: See Appendix 2.3, page 1, IIA, two phase, for design criteria and assumptions

EXHIBIT V

FPL 3/13/2026

UNDERGROUND MATERIAL AND LABOR COST PER TRANSFORMER BANK

TWO PHASE RADIAL PAD MOUNTED TRANSFORMER

INCLUDING RISER AND 150' PRIMARY LATERAL TRENCH

WITH CABLE-IN-CONDUIT

2026

ITEM	MATERIAL(1)	LABOR(3)	TOTAL
Service	$0.00	$0.00	$0.00
Primary	$3,264.86	$2,982.77	$6,247.63
Transformers	$10,957.96	$1,511.57	$12,469.53
Trenching	$0.00	$907.87	$907.87
Sub-Total	$14,222.82	$5,402.21	$19,625.03
Stores Handling(2)	$995.60	$0.00	$995.60
SubTotal	$15,218.42	$5,402.21	$20,620.63
Engineering(4)	$2,967.59	$1,053.43	$4,021.02
TOTAL	$18,186.01	$6,455.64	$24,641.65

1 - Includes Sales Tax.

2 - 7 % of All Material.

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

4 - 19.5% of All Material and Labor.

Note: See Appendix 2.3, page 2, IIIA, two phase for design criteria and assumptions

EXHIBIT VI

FPL 3/13/2026

OVERHEAD VS. UNDERGROUND

SUMMARY SHEET

COST PER TRANSFORMER BANK - 300 KVA

THREE PHASE RADIAL PAD MOUNTED TRANSFORMER

INCLUDING RISER AND 150' PRIMARY LATERAL TRENCH

WITH CABLE-IN-CONDUIT

2026

ITEM	OVERHEAD	UNDERGROUND	DIFFERENTIAL
LABOR	$11,300.97	$6,138.71	($5,162.26)
MATERIAL	$49,969.83	$38,135.33	($11,834.50)
TOTAL	$61,270.80	$44,274.04	($16,996.76)

EXHIBIT VII

FPL 3/13/2026

OVERHEAD MATERIAL AND LABOR COST PER TRANSFORMER BANK

THREE PHASE 150' PRIMARY LATERAL POLE LINE

INCLUDING TRANSFORMER AND SERVICE (300 KVA)

2026

ITEM	MATERIAL(1)	LABOR(3)	TOTAL
Service	$1,223.76	$1,081.46	$2,305.22
Primary	$20,094.58	$2,610.20	$22,704.78
Secondary	$73.86	$429.29	$503.15
Poles	$3,666.50	$3,022.67	$6,689.17
Transformers	$14,021.45	$2,313.26	$16,334.71
Sub-Total	$39,080.15	$9,456.88	$48,537.03
Stores Handling(2)	$2,735.61	$0.00	$2,735.61
SubTotal	$41,815.76	$9,456.88	$51,272.64
Engineering(4)	$8,154.07	$1,844.09	$9,998.16
TOTAL	$49,969.83	$11,300.97	$61,270.80

1 - Includes Sales Tax.

2 - 7 % of All Material.

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

4 - 19.5% of All Material and Labor.

Note: See Appendix 2.3, page 1, IIA, three phase (300 kva) for design criteria and assumptions

EXHIBIT VIII

FPL 3/13/2026

UNDERGROUND MATERIAL AND LABOR COST PER TRANSFORMER BANK

THREE PHASE RADIAL PAD MOUNTED TRANSFORMER 300 KVA

INCLUDING RISER AND 150' PRIMARY LATERAL TRENCH

WITH CABLE-IN-CONDUIT

2026

ITEM	MATERIAL(1)	LABOR(3)	TOTAL
Service	$0.00	$0.00	$0.00
Primary	$4,032.30	$2,558.98	$6,591.28
Transformers	$25,792.38	$1,670.15	$27,462.53
Trenching	$0.00	$907.87	$907.87
Sub-Total	$29,824.68	$5,137.00	$34,961.68
Stores Handling(2)	$2,087.73	$0.00	$2,087.73
SubTotal	$31,912.41	$5,137.00	$37,049.41
Engineering(4)	$6,222.92	$1,001.71	$7,224.63
TOTAL	$38,135.33	$6,138.71	$44,274.04

1 - Includes Sales Tax.

2 - 7 % of All Material.

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

4 - 19.5% of All Material and Labor.

Note: See Appendix 2.33, page 2, IIIA, three phase (300 KVA) for design criteria and assumptions

EXHIBIT IX

FPL 3/13/2026

OVERHEAD VS. UNDERGROUND

SUMMARY SHEET

COST PER TRANSFORMER BANK - 150 KVA

THREE PHASE RADIAL PAD MOUNTED TRANSFORMER

INCLUDING RISER AND 150' PRIMARY LATERAL TRENCH

WITH CABLE-IN-CONDUIT

2026

ITEM	OVERHEAD	UNDERGROUND	DIFFERENTIAL
LABOR	$9,387.12	$6,310.88	($3,076.24)
MATERIAL	$39,153.57	$28,905.31	($10,248.26)
TOTAL	$48,540.69	$35,216.19	($13,324.50)

EXHIBIT X

FPL 3/13/2026

OVERHEAD MATERIAL AND LABOR COST PER TRANSFORMER BANK

THREE PHASE 150' PRIMARY LATERAL POLE LINE

INCLUDING TRANSFORMER AND SERVICE (150 KVA)

2026

ITEM	MATERIAL(1)	LABOR(3)	TOTAL
Service	$1,324.98	$1,233.72	$2,558.70
Primary	$20,168.96	$2,637.03	$22,805.99
Secondary	$74.13	$433.70	$507.83
Poles	$1,854.16	$1,694.43	$3,548.59
Transformers	$7,198.79	$1,856.45	$9,055.24
Sub-Total	$30,621.02	$7,855.33	$38,476.35
Stores Handling(2)	$2,143.47	$0.00	$2,143.47
SubTotal	$32,764.49	$7,855.33	$40,619.82
Engineering(4)	$6,389.08	$1,531.79	$7,920.87
TOTAL	$39,153.57	$9,387.12	$48,540.69

1 - Includes Sales Tax.

2 - 7 % of All Material.

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

4 - 19.5% of All Material and Labor.

EXHIBIT XI

FPL 3/13/2026

UNDERGROUND MATERIAL AND LABOR COST PER TRANSFORMER BANK

THREE PHASE RADIAL PAD MOUNTED TRANSFORMER 150 KVA

INCLUDING RISER AND 150' PRIMARY LATERAL TRENCH

WITH CABLE-IN-CONDUIT

2026

ITEM	MATERIAL(1)	LABOR(3)	TOTAL
Primary	$4,067.22	$2,703.05	$6,770.27
Transformers	$18,538.89	$1,670.15	$20,209.04
Trenching	$0.00	$907.87	$907.87
Sub-Total	$22,606.11	$5,281.07	$27,887.18
Stores Handling(2)	$1,582.43	$0.00	$1,582.43
SubTotal	$24,188.54	$5,281.07	$29,469.61
Engineering(4)	$4,716.77	$1,029.81	$5,746.58
TOTAL	$28,905.31	$6,310.88	$35,216.19

1 - Includes Sales Tax.

2 - 7 % of All Material.

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

4 - 19.5% of All Material and Labor.

EXHIBIT XII

FPL 3/13/2026

OVERHEAD VS. UNDERGROUND

SUMMARY SHEET

COST PER TRANSFORMER BANK -

SINGLE PHASE LOOP PAD MOUNTED TRANSFORMER

INCLUDING RISER AND 300' PRIMARY LATERAL TRENCH

WITH CABLE-IN-CONDUIT

2026

ITEM	OVERHEAD	UNDERGROUND	DIFFERENTIAL
LABOR	$5,358.45	$6,378.77	$1,020.32
MATERIAL	$15,165.29	$9,918.80	($5,246.49)
TOTAL	$20,523.74	$16,297.57	($4,226.17)

EXHIBIT XIII

FPL 3/13/2026

OVERHEAD MATERIAL AND LABOR COST PER TRANSFORMER BANK

SINGLE PHASE 300' PRIMARY LATERAL POLE LINE

INCLUDING TRANSFORMER AND SERVICE

2026

ITEM	MATERIAL(1)	LABOR(3)	TOTAL
Service	$177.17	$216.68	$393.85
Primary	$6,782.87	$976.17	$7,759.04
Secondary	$147.95	$605.08	$753.03
Poles	$1,301.42	$1,827.20	$3,128.62
Transformers	$3,450.98	$858.93	$4,309.91
Sub-Total	$11,860.39	$4,484.06	$16,344.45
Stores Handling(2)	$830.23	$0.00	$830.23
SubTotal	$12,690.62	$4,484.06	$17,174.68
Engineering(4)	$2,474.67	$874.39	$3,349.06
TOTAL	$15,165.29	$5,358.45	$20,523.74

1 - Includes Sales Tax.

2 - 7 % of All Material.

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

4 - 19.5% of All Material and Labor.

5 - See Appendix 2.3, page 1, IIA, Single Phase, for design criteria and assumptions

EXHIBIT XIV

FPL 3/13/2026

UNDERGROUND MATERIAL AND LABOR COST PER TRANSFORMER BANK

SINGLE PHASE LOOP PAD MOUNTED TRANSFORMER

INCLUDING RISER AND 300' PRIMARY LATERAL TRENCH

WITH CABLE-IN-CONDUIT

2026

ITEM	MATERIAL(1)	LABOR(3)	TOTAL
Primary	$2,502.43	$2,288.30	$4,790.73
Transformers	$5,254.81	$1,233.85	$6,488.66
Trenching	$0.00	$1,815.73	$1,815.73
Sub-Total	$7,757.24	$5,337.88	$13,095.12
Stores Handling(2)	$543.01	$0.00	$543.01
SubTotal	$8,300.25	$5,337.88	$13,638.13
Engineering(4)	$1,618.55	$1,040.89	$2,659.44
TOTAL	$9,918.80	$6,378.77	$16,297.57

1 - Includes Sales Tax.

2 - 7 % of All Material.

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

4 - 19.5% of All Material and Labor.

Note: See Appendix 2.3, page 2, IIIA, single phase (loop), for design criteria and assumptions

EXHIBIT XV

FPL 3/13/2026

OVERHEAD VS. UNDERGROUND

SUMMARY SHEET

COST PER TRANSFORMER BANK -

TWO PHASE LOOP PAD MOUNTED TRANSFORMER

INCLUDING RISER AND 300' PRIMARY LATERAL TRENCH

WITH CABLE-IN-CONDUIT

2026

ITEM	OVERHEAD	UNDERGROUND	DIFFERENTIAL
LABOR	$8,083.12	$9,342.74	$1,259.62
MATERIAL	$29,069.06	$21,196.50	($7,872.56)
TOTAL	$37,152.18	$30,539.24	($6,612.94)

EXHIBIT XVI

FPL 3/13/2026

OVERHEAD MATERIAL AND LABOR COST PER TRANSFORMER BANK

TWO PHASE 300' PRIMARY LATERAL POLE LINE

INCLUDING TRANSFORMER AND SERVICE

2026

ITEM	MATERIAL(1)	LABOR(3)	TOTAL
Service	$379.48	$458.74	$838.22
Primary	$13,566.85	$2,064.03	$15,630.88
Secondary	$147.97	$639.69	$787.66
Poles	$1,687.44	$2,014.60	$3,702.04
Transformers	$6,952.44	$1,587.06	$8,539.50
Sub-Total	$22,734.18	$6,764.12	$29,498.30
Stores Handling(2)	$1,591.39	$0.00	$1,591.39
SubTotal	$24,325.57	$6,764.12	$31,089.69
Engineering(4)	$4,743.49	$1,319.00	$6,062.49
TOTAL	$29,069.06	$8,083.12	$37,152.18

1 - Includes Sales Tax.

2 - 7 % of All Material.

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

4 - 19.5% of All Material and Labor.

Note: See Appendix 2.3, page 1, IIA, two phase, for design criteria and assumptions

EXHIBIT XVII

FPL 3/13/2026

UNDERGROUND MATERIAL AND LABOR COST PER TRANSFORMER BANK

TWO PHASE LOOP PAD MOUNTED TRANSFORMER

INCLUDING RISER AND 300' PRIMARY LATERAL TRENCH

WITH CABLE-IN-CONDUIT

2026

ITEM	MATERIAL(1)	LABOR(3)	TOTAL
Primary	$5,162.81	$4,427.33	$9,590.14
Transformers	$11,414.44	$1,575.13	$12,989.57
Trenching	$0.00	$1,815.73	$1,815.73
Sub-Total	$16,577.25	$7,818.19	$24,395.44
Stores Handling(2)	$1,160.41	$0.00	$1,160.41
SubTotal	$17,737.66	$7,818.19	$25,555.85
Engineering(4)	$3,458.84	$1,524.55	$4,983.39
TOTAL	$21,196.50	$9,342.74	$30,539.24

1 - Includes Sales Tax.

2 - 7 % of All Material.

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

4 - 19.5% of All Material and Labor.

Note: See Appendix 2.3, page 2, IIIA, two phase (loop)for design criteria and assumptions

EXHIBIT XVIII

FPL 3/13/2026

OVERHEAD VS. UNDERGROUND

SUMMARY SHEET

COST PER TRANSFORMER BANK -

THREE PHASE 150 KVA LOOP PAD MOUNTED TRANSFORMER

INCLUDING RISER AND 300' PRIMARY LATERAL TRENCH

WITH CABLE-IN-CONDUIT

2026

ITEM	OVERHEAD	UNDERGROUND	DIFFERENTIAL
LABOR	$12,459.40	$8,760.17	($3,699.23)
MATERIAL	$41,153.02	$39,896.08	($1,256.94)
TOTAL	$53,612.42	$48,656.25	($4,956.17)

EXHIBIT XIX

OVERHEAD MATERIAL AND LABOR COST PER TRANSFORMER BANK

THREE PHASE 300' PRIMARY LATERAL POLE LINE

INCLUDING TRANSFORMER AND SERVICE (150 KVA)

2026

ITEM	MATERIAL(1)	LABOR(3)	TOTAL
Service	$1,324.98	$1,233.72	$2,558.70
Primary	$20,330.18	$3,268.08	$23,598.26
Secondary	$147.82	$675.24	$823.06
Poles	$2,326.57	$2,282.03	$4,608.60
Transformers	$8,055.19	$2,967.21	$11,022.40
Sub-Total	$32,184.74	$10,426.28	$42,611.02
Stores Handling(2)	$2,252.93	$0.00	$2,252.93
SubTotal	$34,437.67	$10,426.28	$44,863.95
Engineering(4)	$6,715.35	$2,033.12	$8,748.47
TOTAL	$41,153.02	$12,459.40	$53,612.42

1 - Includes Sales Tax.

2 - 7 % of All Material.

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

4 - 19.5% of All Material and Labor.

EXHIBIT XX

FPL 3/13/2026

UNDERGROUND MATERIAL AND LABOR COST PER TRANSFORMER BANK

THREE PHASE 150 KVA LOOP PAD MOUNTED TRANSFORMER

INCLUDING RISER AND 300' PRIMARY LATERAL TRENCH

WITH CABLE-IN-CONDUIT

2026

ITEM	MATERIAL(1)	LABOR(3)	TOTAL
Primary	$6,629.14	$3,549.80	$10,178.94
Transformers	$24,572.58	$1,965.16	$26,537.74
Trenching	$0.00	$1,815.73	$1,815.73
Sub-Total	$31,201.72	$7,330.69	$38,532.41
Stores Handling(2)	$2,184.12	$0.00	$2,184.12
SubTotal	$33,385.84	$7,330.69	$40,716.53
Engineering(4)	$6,510.24	$1,429.48	$7,939.72
TOTAL	$39,896.08	$8,760.17	$48,656.25

1 - Includes Sales Tax.

2 - 7 % of All Material.

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

4 - 19.5% of All Material and Labor.

Note: See Appendix 2.3, page 2, IIIA, three phase (300kva-loop) for design criteria and assumptions

EXHIBIT XXI

FPL 3/13/2026

OVERHEAD VS. UNDERGROUND

SUMMARY SHEET

COST PER TRANSFORMER BANK -

THREE PHASE 300 KVA LOOP PAD MOUNTED TRANSFORMER

INCLUDING RISER AND 300' PRIMARY LATERAL TRENCH

WITH CABLE-IN-CONDUIT

2026

ITEM	OVERHEAD	UNDERGROUND	DIFFERENTIAL
LABOR	$13,115.88	$8,760.17	($4,355.71)
MATERIAL	$51,104.86	$48,380.82	($2,724.04)
TOTAL	$64,220.74	$57,140.99	($7,079.75)

EXHIBIT XXII

FPL 3/13/2026

OVERHEAD MATERIAL AND LABOR COST PER TRANSFORMER BANK

THREE PHASE 300' PRIMARY LATERAL POLE LINE

INCLUDING TRANSFORMER (300 TOTAL KVA) AND SERVICE

2026

ITEM	MATERIAL(1)	LABOR(3)	TOTAL
Service	$1,223.76	$1,081.46	$2,305.22
Primary	$20,466.56	$3,268.08	$23,734.64
Secondary	$148.81	$675.24	$824.05
Poles	$4,237.59	$3,637.59	$7,875.18
Transformers	$13,891.10	$2,313.26	$16,204.36
Sub-Total	$39,967.82	$10,975.63	$50,943.45
Stores Handling(2)	$2,797.75	$0.00	$2,797.75
SubTotal	$42,765.57	$10,975.63	$53,741.20
Engineering(4)	$8,339.29	$2,140.25	$10,479.54
TOTAL	$51,104.86	$13,115.88	$64,220.74

1 - Includes Sales Tax.

2 - 7 % of All Material.

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

4 - 19.5% of All Material and Labor.

Note: See Appendix 2.3, page 1, IIA, 3 phase (300 KVA) for design criteria and assumptions

EXHIBIT XXIII

FPL 3/13/2026

UNDERGROUND MATERIAL AND LABOR COST PER TRANSFORMER BANK

THREE PHASE 300 KVA LOOP PAD MOUNTED TRANSFORMER

INCLUDING RISER AND 300' PRIMARY LATERAL TRENCH

WITH CABLE-IN-CONDUIT

2026

ITEM	MATERIAL(1)	LABOR(3)	TOTAL
Primary	$6,629.14	$3,549.80	$10,178.94
Transformers	$31,208.28	$1,965.16	$33,173.44
Trenching	$0.00	$1,815.73	$1,815.73
Sub-Total	$37,837.42	$7,330.69	$45,168.11
Stores Handling(2)	$2,648.62	$0.00	$2,648.62
SubTotal	$40,486.04	$7,330.69	$47,816.73
Engineering(4)	$7,894.78	$1,429.48	$9,324.26
TOTAL	$48,380.82	$8,760.17	$57,140.99

1 - Includes Sales Tax.

2 - 7 % of All Material.

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

4 - 19.5% of All Material and Labor.

Note: See Appendix 2.3, page 2, IIIA, three phase (300kva-loop) for design criteria and assumptions

EXHIBIT XXIV

FPL 3/13/2026

OVERHEAD VS. UNDERGROUND

SUMMARY SHEET

COST PER TRANSFORMER BANK -

SINGLE PHASE LOOP PAD MOUNTED TRANSFORMER

FROM EXISTING UNDERGROUND TERMINATION POINT

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

2026

ITEM	OVERHEAD	UNDERGROUND	DIFFERENTIAL
LABOR	$5,358.45	$5,070.15	($288.30)
MATERIAL	$15,165.29	$9,250.79	($5,914.50)
TOTAL	$20,523.74	$14,320.94	($6,202.80)

EXHIBIT XXV

FPL 3/13/2026

OVERHEAD MATERIAL AND LABOR COST PER TRANSFORMER BANK

SINGLE PHASE 300' PRIMARY LATERAL POLE LINE

INCLUDING TRANSFORMER AND SERVICE

2026

ITEM	MATERIAL(1)	LABOR(3)	TOTAL
Service	$177.17	$216.68	$393.85
Primary	$6,782.87	$976.17	$7,759.04
Secondary	$147.95	$605.08	$753.03
Poles	$1,301.42	$1,827.20	$3,128.62
Transformers	$3,450.98	$858.93	$4,309.91
Sub-Total	$11,860.39	$4,484.06	$16,344.45
Stores Handling(2)	$830.23	$0.00	$830.23
SubTotal	$12,690.62	$4,484.06	$17,174.68
Engineering(4)	$2,474.67	$874.39	$3,349.06
TOTAL	$15,165.29	$5,358.45	$20,523.74

1 - Includes Sales Tax.

2 - 7 % of All Material.

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

4 - 19.5% of All Material and Labor.

5 - See Appendix 2.3, page 1, IIA, Single Phase, for design criteria and assumptions

EXHIBIT XXVI

FPL 3/13/2026

UNDERGROUND MATERIAL AND LABOR COST PER TRANSFORMER BANK

SINGLE PHASE LOOP PAD MOUNTED TRANSFORMER

FROM EXISTING UNDERGROUND TERMINATION POINT

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

2026

ITEM	MATERIAL(1)	LABOR(3)	TOTAL
Primary	$2,245.53	$1,466.52	$3,712.05
Transformers	$4,989.28	$960.55	$5,949.83
Trenching	$0.00	$1,815.73	$1,815.73
Sub-Total	$7,234.81	$4,242.80	$11,477.61
Stores Handling(2)	$506.44	$0.00	$506.44
SubTotal	$7,741.25	$4,242.80	$11,984.05
Engineering(4)	$1,509.54	$827.35	$2,336.89
TOTAL	$9,250.79	$5,070.15	$14,320.94

1 - Includes Sales Tax.

2 - 7 % of All Material.

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

4 - 19.5% of All Material and Labor.

Note: See Appendix 2.3, page 2, IIIA, single phase (loop), for design criteria and assumptions. Riser length and riser size are not applicable.

EXHIBIT XXVII

FPL 3/13/2026

OVERHEAD VS. UNDERGROUND

SUMMARY SHEET

COST PER TRANSFORMER BANK -

SINGLE PHASE RADIAL PAD MOUNTED TRANSFORMER

FROM EXISTING UNDERGROUND TERMINATION POINT

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

2026

ITEM	OVERHEAD	UNDERGROUND	DIFFERENTIAL
LABOR	$4,283.02	$3,673.24	($609.78)
MATERIAL	$14,284.49	$8,280.38	($6,004.11)
TOTAL	$18,567.51	$11,953.62	($6,613.89)

EXHIBIT XXVIII

FPL 3/13/2026

OVERHEAD MATERIAL AND LABOR COST PER TRANSFORMER BANK

SINGLE PHASE 150' PRIMARY LATERAL POLE LINE

INCLUDING TRANSFORMER AND SERVICE

2026

ITEM	MATERIAL(1)	LABOR(3)	TOTAL
Service	$177.17	$216.68	$393.85
Primary	$6,659.49	$785.63	$7,445.12
Secondary	$73.43	$387.62	$461.05
Poles	$846.06	$1,386.01	$2,232.07
Transformers	$3,415.39	$808.18	$4,223.57
Sub-Total	$11,171.54	$3,584.12	$14,755.66
Stores Handling(2)	$782.01	$0.00	$782.01
SubTotal	$11,953.55	$3,584.12	$15,537.67
Engineering(4)	$2,330.94	$698.90	$3,029.84
TOTAL	$14,284.49	$4,283.02	$18,567.51

1 - Includes Sales Tax.

2 - 7 % of All Material.

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

4 - 19.5% of All Material and Labor.

Note: See Appendix 2.3, page 1, IIA single phase, for design criteria and assumptions

EXHIBIT XXIX

FPL 3/13/2026

UNDERGROUND MATERIAL AND LABOR COST PER TRANSFORMER BANK

SINGLE PHASE RADIAL PAD MOUNTED TRANSFORMER

FROM EXISTING UNDERGROUND TERMINATION POINT

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

2026

ITEM	MATERIAL(1)	LABOR(3)	TOTAL
Primary	$1,475.26	$341.90	$1,817.16
Transformers	$5,000.62	$916.21	$5,916.83
Trenching	$0.00	$1,815.73	$1,815.73
Sub-Total	$6,475.88	$3,073.84	$9,549.72
Stores Handling(2)	$453.31	$0.00	$453.31
SubTotal	$6,929.19	$3,073.84	$10,003.03
Engineering(4)	$1,351.19	$599.40	$1,950.59
TOTAL	$8,280.38	$3,673.24	$11,953.62

1 - Includes Sales Tax.

2 - 7 % of All Material.

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

4 - 19.5% of All Material and Labor.

Note: See Appendix 2.3, page 2, IIIA, single phase (radial), for design criteria and assumptions. Riser length and riser size are not applicable.

EXHIBIT XXX

FPL 3/13/2026

OVERHEAD VS. UNDERGROUND

SUMMARY SHEET

COST PER TRANSFORMER BANK -

TWO PHASE LOOP PAD MOUNTED TRANSFORMER

FROM EXISTING UNDERGROUND TERMINATION POINT

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

2026

ITEM	OVERHEAD	UNDERGROUND	DIFFERENTIAL
LABOR	$7,202.12	$6,901.97	($300.15)
MATERIAL	$29,806.02	$19,390.58	($10,415.44)
TOTAL	$37,008.14	$26,292.55	($10,715.59)

EXHIBIT XXXI

FPL 3/13/2026

OVERHEAD MATERIAL AND LABOR COST PER TRANSFORMER BANK

TWO PHASE 300' PRIMARY LATERAL POLE LINE

INCLUDING TRANSFORMER AND SERVICE

2026

ITEM	MATERIAL(1)	LABOR(3)	TOTAL
Service	$379.48	$458.74	$838.22
Primary	$13,566.85	$2,064.03	$15,630.88
Secondary	$147.97	$639.69	$787.66
Poles	$2,424.40	$1,133.60	$3,558.00
Transformers	$6,952.44	$1,587.06	$8,539.50
Sub-Total	$23,471.14	$5,883.12	$29,354.26
Stores Handling(2)	$1,591.39	$0.00	$1,591.39
SubTotal	$25,062.53	$5,883.12	$30,945.65
Engineering(4)	$4,743.49	$1,319.00	$6,062.49
TOTAL	$29,806.02	$7,202.12	$37,008.14

1 - Includes Sales Tax.

2 - 7 % of All Material.

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

4 - 19.5% of All Material and Labor.

Note: See Appendix 2.3, page 1, IIA, two phase, for design criteria and assumptions

EXHIBIT XXXII

FPL 3/13/2026

UNDERGROUND MATERIAL AND LABOR COST PER TRANSFORMER BANK

TWO PHASE LOOP PAD MOUNTED TRANSFORMER

FROM EXISTING UNDERGROUND TERMINATION POINT

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

2026

ITEM	MATERIAL(1)	LABOR(3)	TOTAL
Primary	$4,270.28	$2,798.47	$7,068.75
Transformers	$10,767.77	$1,035.43	$11,803.20
Trenching	$0.00	$1,815.73	$1,815.73
Sub-Total	$15,038.05	$5,649.63	$20,687.68
Stores Handling(2)	$1,093.40	$0.00	$1,093.40
SubTotal	$16,131.45	$5,649.63	$21,781.08
Engineering(4)	$3,259.13	$1,252.34	$4,511.47
TOTAL	$19,390.58	$6,901.97	$26,292.55

1 - Includes Sales Tax.

2 - 7 % of All Material.

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

4 - 19.5% of All Material and Labor.

Note: Appendix 2.3, page 2, IIIA, two phase (loop), for design criteria and assumptions. Riser length and riser size are not applicable.

EXHIBIT XXXIII

FPL 3/13/2026

OVERHEAD VS. UNDERGROUND

SUMMARY SHEET

COST PER TRANSFORMER BANK -

TWO PHASE RADIAL PAD MOUNTED TRANSFORMER

FROM EXISTING UNDERGROUND TERMINATION POINT

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

2026

ITEM	OVERHEAD	UNDERGROUND	DIFFERENTIAL
LABOR	$6,527.13	$5,652.59	($874.54)
MATERIAL	$28,094.58	$17,080.58	($11,014.00)
TOTAL	$34,621.71	$22,733.17	($11,888.54)

EXHIBIT XXXIV

FPL 3/13/2026

OVERHEAD MATERIAL AND LABOR COST PER TRANSFORMER BANK

TWO PHASE 150' PRIMARY LATERAL POLE LINE

INCLUDING TRANSFORMER AND SERVICE

2026

ITEM	MATERIAL(1)	LABOR(3)	TOTAL
Service	$379.48	$458.74	$838.22
Primary	$13,109.09	$1,564.29	$14,673.38
Secondary	$72.28	$385.91	$458.19
Poles	$1,512.31	$1,559.74	$3,072.05
Transformers	$6,898.91	$1,493.35	$8,392.26
Sub-Total	$21,972.07	$5,462.03	$27,434.10
Stores Handling(2)	$1,538.04	$0.00	$1,538.04
SubTotal	$23,510.11	$5,462.03	$28,972.14
Engineering(4)	$4,584.47	$1,065.10	$5,649.57
TOTAL	$28,094.58	$6,527.13	$34,621.71

1 - Includes Sales Tax.

2 - 7 % of All Material.

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

4 - 19.5% of All Material and Labor.

Note: See Appendix 2.3, page 1, IIA, two phase, for design criteria and assumptions

EXHIBIT XXXV

FPL 3/13/2026

UNDERGROUND MATERIAL AND LABOR COST PER TRANSFORMER BANK

TWO PHASE RADIAL PAD MOUNTED TRANSFORMER

FROM EXISTING UNDERGROUND TERMINATION POINT

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

2026

ITEM	MATERIAL(1)	LABOR(3)	TOTAL
Primary	$2,956.67	$1,840.20	$4,796.87
Transformers	$10,401.62	$1,074.27	$11,475.89
Trenching	$0.00	$1,815.73	$1,815.73
Sub-Total	$13,358.29	$4,730.20	$18,088.49
Stores Handling(2)	$935.08	$0.00	$935.08
SubTotal	$14,293.37	$4,730.20	$19,023.57
Engineering(4)	$2,787.21	$922.39	$3,709.60
TOTAL	$17,080.58	$5,652.59	$22,733.17

1 - Includes Sales Tax.

2 - 7 % of All Material.

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

4 - 19.5% of All Material and Labor.

Note: Appendix 2.3, page 2, IIIA, two phase (radial), for design criteria and assumptions. Riser length and riser size are not applicable.

EXHIBIT XXXVI

FPL 3/13/2026

OVERHEAD VS. UNDERGROUND

SUMMARY SHEET

COST PER TRANSFORMER BANK -

THREE PHASE 150 KVA LOOP PAD MOUNTED TRANSFORMER

FROM EXISTING UNDERGROUND TERMINATION POINT

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

2026

ITEM	OVERHEAD	UNDERGROUND	DIFFERENTIAL
LABOR	$12,459.40	$6,361.98	($6,097.42)
MATERIAL	$41,153.02	$38,427.34	($2,725.68)
TOTAL	$53,612.42	$44,789.32	($8,823.10)

EXHIBIT XXXVII

OVERHEAD MATERIAL AND LABOR COST PER TRANSFORMER BANK

THREE PHASE 300' PRIMARY LATERAL POLE LINE

INCLUDING TRANSFORMER AND SERVICE (150 KVA)

2026

ITEM	MATERIAL(1)	LABOR(3)	TOTAL
Service	$1,324.98	$1,233.72	$2,558.70
Primary	$20,330.18	$3,268.08	$23,598.26
Secondary	$147.82	$675.24	$823.06
Poles	$2,326.57	$2,282.03	$4,608.60
Transformers	$8,055.19	$2,967.21	$11,022.40
Sub-Total	$32,184.74	$10,426.28	$42,611.02
Stores Handling(2)	$2,252.93	$0.00	$2,252.93
SubTotal	$34,437.67	$10,426.28	$44,863.95
Engineering(4)	$6,715.35	$2,033.12	$8,748.47
TOTAL	$41,153.02	$12,459.40	$53,612.42

1 - Includes Sales Tax.

2 - 7 % of All Material.

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

4 - 19.5% of All Material and Labor.

EXHIBIT XXXVIII

FPL 3/13/2026

UNDERGROUND MATERIAL AND LABOR COST PER TRANSFORMER BANK

THREE PHASE LOOP PAD MOUNTED TRANSFORMER (150 KVA)

FROM EXISTING UNDERGROUND TERMINATION POINT

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

2026

ITEM	MATERIAL(1)	LABOR(3)	TOTAL
Primary	$6,431.06	$2,476.42	$8,907.48
Transformers	$23,622.00	$1,031.68	$24,653.68
Trenching	$0.00	$1,815.73	$1,815.73
Sub-Total	$30,053.06	$5,323.83	$35,376.89
Stores Handling(2)	$2,103.71	$0.00	$2,103.71
SubTotal	$32,156.77	$5,323.83	$37,480.60
Engineering(4)	$6,270.57	$1,038.15	$7,308.72
TOTAL	$38,427.34	$6,361.98	$44,789.32

1 - Includes Sales Tax.

2 - 7 % of All Material.

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

4 - 19.5% of All Material and Labor.

Note: See Appendix 2.3, page 2, IIIA, three phase (150kva-loop) for design criteria and assumptions. Riser length and riser size are not applicable.

EXHIBIT XXXIX

FPL 3/13/2026

OVERHEAD VS. UNDERGROUND

SUMMARY SHEET

COST PER TRANSFORMER BANK -

THREE PHASE 300 KVA LOOP PAD MOUNTED TRANSFORMER

FROM EXISTING UNDERGROUND TERMINATION POINT

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

2026

ITEM	OVERHEAD	UNDERGROUND	DIFFERENTIAL
LABOR	$13,115.88	$6,361.98	($6,753.90)
MATERIAL	$51,104.86	$46,912.08	($4,192.78)
TOTAL	$64,220.74	$53,274.06	($10,946.68)

EXHIBIT XL

FPL 3/13/2026

OVERHEAD MATERIAL AND LABOR COST PER TRANSFORMER BANK

THREE PHASE 300' PRIMARY LATERAL POLE LINE

INCLUDING TRANSFORMER (300 TOTAL KVA) AND SERVICE

2026

ITEM	MATERIAL(1)	LABOR(3)	TOTAL
Service	$1,223.76	$1,081.46	$2,305.22
Primary	$20,466.56	$3,268.08	$23,734.64
Secondary	$148.81	$675.24	$824.05
Poles	$4,237.59	$3,637.59	$7,875.18
Transformers	$13,891.10	$2,313.26	$16,204.36
Sub-Total	$39,967.82	$10,975.63	$50,943.45
Stores Handling(2)	$2,797.75	$0.00	$2,797.75
SubTotal	$42,765.57	$10,975.63	$53,741.20
Engineering(4)	$8,339.29	$2,140.25	$10,479.54
TOTAL	$51,104.86	$13,115.88	$64,220.74

1 - Includes Sales Tax.

2 - 7 % of All Material.

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

4 - 19.5% of All Material and Labor.

Note: See Appendix 2.3, page 1, IIA, 3 phase (300 KVA) for design criteria and assumptions

EXHIBIT XLI

FPL 3/13/2026

UNDERGROUND MATERIAL AND LABOR COST PER TRANSFORMER BANK

THREE PHASE LOOP PAD MOUNTED TRANSFORMER (300 KVA)

FROM EXISTING UNDERGROUND TERMINATION POINT

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

2026

ITEM	MATERIAL(1)	LABOR(3)	TOTAL
Primary	$6,431.06	$2,476.42	$8,907.48
Transformers	$30,257.70	$1,031.68	$31,289.38
Trenching	$0.00	$1,815.73	$1,815.73
Sub-Total	$36,688.76	$5,323.83	$42,012.59
Stores Handling(2)	$2,568.21	$0.00	$2,568.21
SubTotal	$39,256.97	$5,323.83	$44,580.80
Engineering(4)	$7,655.11	$1,038.15	$8,693.26
TOTAL	$46,912.08	$6,361.98	$53,274.06

1 - Includes Sales Tax.

2 - 7 % of All Material.

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

4 - 19.5% of All Material and Labor.

Note: See Appendix 2.3, page 2, IIIA, three phase (300kva-loop) for design criteria and assumptions. Riser length and riser size are not applicable.

EXHIBIT XLII

FPL 3/13/2026

OVERHEAD VS. UNDERGROUND

SUMMARY SHEET

COST PER TRANSFORMER BANK -

THREE PHASE 150 KVA RADIAL PAD MOUNTED TRANSFORMER

FROM EXISTING UNDERGROUND TERMINATION POINT

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

2026

ITEM	OVERHEAD	UNDERGROUND	DIFFERENTIAL
LABOR	$9,387.12	$4,366.52	($5,020.60)
MATERIAL	$39,153.57	$27,556.99	($11,596.58)
TOTAL	$48,540.69	$31,923.51	($16,617.18)

EXHIBIT XLIII

FPL 3/13/2026

OVERHEAD MATERIAL AND LABOR COST PER TRANSFORMER BANK

THREE PHASE 150' PRIMARY LATERAL POLE LINE

INCLUDING TRANSFORMER (150 TOTAL KVA) AND SERVICE

2026

ITEM	MATERIAL(1)	LABOR(3)	TOTAL
Service	$1,324.98	$1,233.72	$2,558.70
Primary	$20,168.96	$2,637.03	$22,805.99
Secondary	$74.13	$433.70	$507.83
Poles	$1,854.16	$1,694.43	$3,548.59
Transformers	$7,198.79	$1,856.45	$9,055.24
Sub-Total	$30,621.02	$7,855.33	$38,476.35
Stores Handling(2)	$2,143.47	$0.00	$2,143.47
SubTotal	$32,764.49	$7,855.33	$40,619.82
Engineering(4)	$6,389.08	$1,531.79	$7,920.87
TOTAL	$39,153.57	$9,387.12	$48,540.69

1 - Includes Sales Tax.

2 - 7 % of All Material.

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

4 - 19.5% of All Material and Labor.

Note: See Appendix 2.3, page 1, IIA, three phase (150 KVA), for design criteria and assumptions

EXHIBIT XLIV

FPL 3/13/2026

UNDERGROUND MATERIAL AND LABOR COST PER TRANSFORMER BANK

THREE PHASE RADIAL PAD MOUNTED TRANSFORMER (150 KVA)

FROM EXISTING UNDERGROUND TERMINATION POINT

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

2026

ITEM	MATERIAL(1)	LABOR(3)	TOTAL
Primary	$3,835.38	$884.54	$4,719.92
Transformers	$17,716.25	$953.72	$18,669.97
Trenching	$0.00	$1,815.73	$1,815.73
Sub-Total	$21,551.63	$3,653.99	$25,205.62
Stores Handling(2)	$1,508.61	$0.00	$1,508.61
SubTotal	$23,060.24	$3,653.99	$26,714.23
Engineering(4)	$4,496.75	$712.53	$5,209.28
TOTAL	$27,556.99	$4,366.52	$31,923.51

1 - Includes Sales Tax.

2 - 7 % of All Material.

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

4 - 19.5% of All Material and Labor.

Note: See Appendix 2.3, page 2, IIIA, three phase (150kva-radial) for design criteria and assumptions. Riser length and riser size are not applicable.

EXHIBIT XLV

FPL 3/13/2026

OVERHEAD VS. UNDERGROUND

SUMMARY SHEET

COST PER TRANSFORMER BANK -

THREE PHASE 300 KVA RADIAL PAD MOUNTED TRANSFORMER

FROM EXISTING UNDERGROUND TERMINATION POINT

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

2026

ITEM	OVERHEAD	UNDERGROUND	DIFFERENTIAL
LABOR	$11,300.97	$4,902.99	($6,397.98)
MATERIAL	$49,969.83	$44,092.49	($5,877.34)
TOTAL	$61,270.80	$48,995.48	($12,275.32)

EXHIBIT XLVI

FPL 3/13/2026

OVERHEAD MATERIAL AND LABOR COST PER TRANSFORMER BANK

THREE PHASE 150' PRIMARY LATERAL POLE LINE

INCLUDING TRANSFORMER (300 TOTAL KVA) AND SERVICE

2026

ITEM	MATERIAL(1)	LABOR(3)	TOTAL
Service	$1,223.76	$1,081.46	$2,305.22
Primary	$20,094.58	$2,610.20	$22,704.78
Secondary	$73.86	$429.29	$503.15
Poles	$3,666.50	$3,022.67	$6,689.17
Transformers	$14,021.45	$2,313.26	$16,334.71
Sub-Total	$39,080.15	$9,456.88	$48,537.03
Stores Handling(2)	$2,735.61	$0.00	$2,735.61
SubTotal	$41,815.76	$9,456.88	$51,272.64
Engineering(4)	$8,154.07	$1,844.09	$9,998.16
TOTAL	$49,969.83	$11,300.97	$61,270.80

1 - Includes Sales Tax.

2 - 7 % of All Material.

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

4 - 19.5% of All Material and Labor.

Note: See Appendix 2.3, page 1, IIA, three phase (300 KVA), for design criteria and assumptions

EXHIBIT XLVII

FPL 3/13/2026

UNDERGROUND MATERIAL AND LABOR COST PER TRANSFORMER BANK

THREE PHASE RADIAL PAD MOUNTED TRANSFORMER (300 KVA)

FROM EXISTING UNDERGROUND TERMINATION POINT

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

2026

ITEM	MATERIAL(1)	LABOR(3)	TOTAL
Primary	$4,185.26	$1,264.79	$5,450.05
Transformers	$30,298.37	$1,022.40	$31,320.77
Trenching	$0.00	$1,815.73	$1,815.73
Sub-Total	$34,483.63	$4,102.92	$38,586.55
Stores Handling(2)	$2,413.85	$0.00	$2,413.85
SubTotal	$36,897.48	$4,102.92	$41,000.40
Engineering(4)	$7,195.01	$800.07	$7,995.08
TOTAL	$44,092.49	$4,902.99	$48,995.48

1 - Includes Sales Tax.

2 - 7 % of All Material.

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

4 - 19.5% of All Material and Labor.

Note: See Appendix 2.3, page 2, IIIA, three phase (300kva-radial) for design criteria and assumptions. Riser length and riser size are not applicable.

EXHIBIT XLVIII

FPL 3/13/2026

OVERHEAD VS. UNDERGROUND

SUMMARY SHEET

COST PER RISER -

SMALL SINGLE PHASE RISER

2026

ITEM	OVERHEAD	UNDERGROUND	DIFFERENTIAL
LABOR	$258.93	$896.51	$637.58
MATERIAL	$154.18	$636.50	$482.32
TOTAL	$413.11	$1,533.01	$1,119.90

EXHIBIT XLIX

FPL 3/13/2026

OVERHEAD MATERIAL AND LABOR COST PER SERVICE

SINGLE PHASE SMALL SERVICE

2026

ITEM	MATERIAL(1)	LABOR(3)	TOTAL
Service	$120.58	$216.68	$337.26
Sub-Total	$120.58	$216.68	$337.26
Stores Handling(2)	$8.44	$0.00	$8.44
SubTotal	$129.02	$216.68	$345.70
Engineering(4)	$25.16	$42.25	$67.41
TOTAL	$154.18	$258.93	$413.11

1 - Includes Sales Tax.

2 - 7 % of All Material.

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

4 - 19.5% of All Material and Labor.

Note: See Appendix 2.3, page 1, B, small single phase, for design criteria and assumptions

EXHIBIT L

FPL 3/13/2026

UNDERGROUND MATERIAL AND LABOR COST PER RISER

SMALL SINGLE PHASE RISER

2026

ITEM	MATERIAL(1)	LABOR(3)	TOTAL
Secondary	$497.79	$750.22	$1,248.01
Sub-Total	$497.79	$750.22	$1,248.01
Stores Handling(2)	$34.85	$0.00	$34.85
SubTotal	$532.64	$750.22	$1,282.86
Engineering(4)	$103.86	$146.29	$250.15
TOTAL	$636.50	$896.51	$1,533.01

1 - Includes Sales Tax.

2 - 7 % of All Material.

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

4 - 19.5% of All Material and Labor.

Note: See Appendix 2.3, page 3, IIIB, small single phase, for design criteria and assumptions

EXHIBIT LI

FPL 3/13/2026

OVERHEAD VS. UNDERGROUND

SUMMARY SHEET

COST PER RISER -

LARGE SINGLE PHASE RISER

2026

ITEM	OVERHEAD	UNDERGROUND	DIFFERENTIAL
LABOR	$548.19	$1,157.39	$609.20
MATERIAL	$785.95	$2,783.66	$1,997.71
TOTAL	$1,334.14	$3,941.05	$2,606.91

EXHIBIT LII

FPL 3/13/2026

OVERHEAD MATERIAL AND LABOR COST PER SERVICE

SINGLE PHASE LARGE SERVICE

2026

ITEM	MATERIAL(1)	LABOR(3)	TOTAL
Service	$614.67	$458.74	$1,073.41
Sub-Total	$614.67	$458.74	$1,073.41
Stores Handling(2)	$43.03	$0.00	$43.03
SubTotal	$657.70	$458.74	$1,116.44
Engineering(4)	$128.25	$89.45	$217.70
TOTAL	$785.95	$548.19	$1,334.14

1 - Includes Sales Tax.

2 - 7 % of All Material.

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

4 - 19.5% of All Material and Labor.

Note: See Appendix 2.3, page 1, IIB, large single phase, for design criteria and assumptions

EXHIBIT LIII

FPL 3/13/2026

UNDERGROUND MATERIAL AND LABOR COST PER RISER

LARGE SINGLE PHASE RISER

2026

ITEM	MATERIAL(1)	LABOR(3)	TOTAL
Secondary	$2,177.03	$968.53	$3,145.56
Sub-Total	$2,177.03	$968.53	$3,145.56
Stores Handling(2)	$152.39	$0.00	$152.39
SubTotal	$2,329.42	$968.53	$3,297.95
Engineering(4)	$454.24	$188.86	$643.10
TOTAL	$2,783.66	$1,157.39	$3,941.05

1 - Includes Sales Tax.

2 - 7 % of All Material.

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

4 - 19.5% of All Material and Labor.

Note: See Appendix 2.3, page 3, IIIB, large single phase, for design criteria and assumptions

EXHIBIT LIV

FPL 3/13/2026

OVERHEAD VS. UNDERGROUND

SUMMARY SHEET

COST PER RISER -

SMALL THREE PHASE RISER

2026

ITEM	OVERHEAD	UNDERGROUND	DIFFERENTIAL
LABOR	$321.92	$1,027.80	$705.88
MATERIAL	$200.21	$1,059.45	$859.24
TOTAL	$522.13	$2,087.25	$1,565.12

EXHIBIT LV

FPL 3/13/2026

OVERHEAD MATERIAL AND LABOR COST PER SERVICE

THREE PHASE SMALL SERVICE

2026

ITEM	MATERIAL(1)	LABOR(3)	TOTAL
Service	$156.58	$269.39	$425.97
Sub-Total	$156.58	$269.39	$425.97
Stores Handling(2)	$10.96	$0.00	$10.96
SubTotal	$167.54	$269.39	$436.93
Engineering(4)	$32.67	$52.53	$85.20
TOTAL	$200.21	$321.92	$522.13

1 - Includes Sales Tax.

2 - 7 % of All Material.

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

4 - 19.5% of All Material and Labor.

Note: See Appendix 2.3, page 1, IIB, small three phase, for design criteria and assumptions

EXHIBIT LVI

FPL 3/13/2026

UNDERGROUND MATERIAL AND LABOR COST PER RISER

SMALL THREE PHASE RISER

2026

ITEM	MATERIAL(1)	LABOR(3)	TOTAL
Secondary	$828.57	$860.08	$1,688.65
Sub-Total	$828.57	$860.08	$1,688.65
Stores Handling(2)	$58.00	$0.00	$58.00
SubTotal	$886.57	$860.08	$1,746.65
Engineering(4)	$172.88	$167.72	$340.60
TOTAL	$1,059.45	$1,027.80	$2,087.25

1 - Includes Sales Tax.

2 - 7 % of All Material.

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

4 - 19.5% of All Material and Labor.

Note: See Appendix 2.3, page 3, IIIB, small three phase, for design criteria and assumptions

EXHIBIT LVII

FPL 3/13/2026

OVERHEAD VS. UNDERGROUND

SUMMARY SHEET

COST PER RISER -

LARGE THREE PHASE RISER

2026

ITEM	OVERHEAD	UNDERGROUND	DIFFERENTIAL
LABOR	$548.19	$1,477.44	$929.25
MATERIAL	$785.95	$3,554.75	$2,768.80
TOTAL	$1,334.14	$5,032.19	$3,698.05

EXHIBIT LVIII

FPL 3/13/2026

OVERHEAD MATERIAL AND LABOR COST PER SERVICE

THREE PHASE LARGE SERVICE

2026

ITEM	MATERIAL(1)	LABOR(3)	TOTAL
Service	$614.67	$458.74	$1,073.41
Sub-Total	$614.67	$458.74	$1,073.41
Stores Handling(2)	$43.03	$0.00	$43.03
SubTotal	$657.70	$458.74	$1,116.44
Engineering(4)	$128.25	$89.45	$217.70
TOTAL	$785.95	$548.19	$1,334.14

1 - Includes Sales Tax.

2 - 7 % of All Material.

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

4 - 19.5% of All Material and Labor.

Note: See Appendix 2.3, page 1, IIB, large three phase, for design criteria and assumptions

EXHIBIT LIX

FPL 3/13/2026

UNDERGROUND MATERIAL AND LABOR COST PER RISER

LARGE THREE PHASE RISER

2026

ITEM	MATERIAL(1)	LABOR(3)	TOTAL
Secondary	$2,780.08	$1,236.35	$4,016.43
Sub-Total	$2,780.08	$1,236.35	$4,016.43
Stores Handling(2)	$194.61	$0.00	$194.61
SubTotal	$2,974.69	$1,236.35	$4,211.04
Engineering(4)	$580.06	$241.09	$821.15
TOTAL	$3,554.75	$1,477.44	$5,032.19

1 - Includes Sales Tax.

2 - 7 % of All Material.

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

4 - 19.5% of All Material and Labor.

Note: See Appendix 2.3, page 3, IIIB, large three phase, for design criteria and assumptions

EXHIBIT LX

FPL 3/13/2026

UNDERGROUND MATERIAL AND LABOR COST PER RISER

SMALL HANDHOLE

2026

ITEM	MATERIAL(1)	LABOR(3)	TOTAL
Secondary	$307.51	$106.44	$413.95
Sub-Total	$307.51	$106.44	$413.95
Stores Handling(2)	$21.53	$0.00	$21.53
SubTotal	$329.04	$106.44	$435.48
Engineering(4)	$64.16	$20.76	$84.92
TOTAL	$393.20	$127.20	$520.40

1 - Includes Sales Tax.

2 - 7 % of All Material.

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

4 - 19.5% of All Material and Labor.

Note: See Appendix 2.3, page 3, IIIC, small handhole, for design criteria and assumptions

EXHIBIT LXI

FPL 3/13/2026

UNDERGROUND MATERIAL AND LABOR COST PER RISER

INTERMEDIATE HANDHOLE

2026

ITEM	MATERIAL(1)	LABOR(3)	TOTAL
Secondary	$398.97	$106.44	$505.41
Sub-Total	$398.97	$106.44	$505.41
Stores Handling(2)	$27.93	$0.00	$27.93
SubTotal	$426.90	$106.44	$533.34
Engineering(4)	$83.25	$20.76	$104.01
TOTAL	$510.15	$127.20	$637.35

1 - Includes Sales Tax.

2 - 7 % of All Material.

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

4 - 19.5% of All Material and Labor.

Note: See Appendix 2.3, page 3, IIIC, intermediate handhole for design criteria and assumptions

EXHIBIT LXII

FPL 3/13/2026

UNDERGROUND MATERIAL AND LABOR COST PER RISER

LARGE HANDHOLE

2026

ITEM	MATERIAL(1)	LABOR(3)	TOTAL
Secondary	$1,155.47	$404.89	$1,560.36
Sub-Total	$1,155.47	$404.89	$1,560.36
Stores Handling(2)	$80.88	$0.00	$80.88
SubTotal	$1,236.35	$404.89	$1,641.24
Engineering(4)	$241.09	$78.95	$320.04
TOTAL	$1,477.44	$483.84	$1,961.28

1 - Includes Sales Tax.

2 - 7 % of All Material.

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

4 - 19.5% of All Material and Labor.

Note: See Appendix 2.3, page 3, IIIC, large handhole for design criteria and assumptions

EXHIBIT LXIII

FPL 3/13/2026

UNDERGROUND MATERIAL AND LABOR COST PER RISER

PADMOUNTED SECONDARY JUNCTION BOX

2026

ITEM	MATERIAL(1)	LABOR(3)	TOTAL
Secondary	$4,004.47	$640.57	$4,645.04
Sub-Total	$4,004.47	$640.57	$4,645.04
Stores Handling(2)	$280.31	$0.00	$280.31
SubTotal	$4,284.78	$640.57	$4,925.35
Engineering(4)	$835.53	$124.91	$960.44
TOTAL	$5,120.31	$765.48	$5,885.79

1 - Includes Sales Tax.

2 - 7 % of All Material.

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

4 - 19.5% of All Material and Labor.

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

EXHIBIT LXIV

FPL 3/13/2026

UNDERGROUND MATERIAL AND LABOR COST PER CABINET

PADMOUNTED SECONDARY JUNCTION CABINET

2026

ITEM	MATERIAL(1)	LABOR(3)	TOTAL
Secondary	$8,824.07	$587.94	$9,412.01
Sub-Total	$8,824.07	$587.94	$9,412.01
Stores Handling(2)	$617.68	$0.00	$617.68
SubTotal	$9,441.75	$587.94	$10,029.69
Engineering(4)	$1,841.14	$114.65	$1,955.79
TOTAL	$11,282.89	$702.59	$11,985.48

1 - Includes Sales Tax.

2 - 7 % of All Material.

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

4 - 19.5% of All Material and Labor.

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

EXHIBIT LXV

FPL 3/13/2026

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

2026

ITEM	MATERIAL(1)	LABOR(2)	TOTAL
350 MCM Al Wire (per set)	$ 1,667.20	$0.00	$1,667.20
500 MCM Cu Wire (per set)	$ 3,220.00	$0.00	$3,220.00
750 MCM Al Wire (per set)	$ 1,836.80	$0.00	$1,836.80
750 MCM Cu Wire (per set)	$ 3,858.40	$0.00	$3,858.40
Pull Setup (one per cab)	$0.00	$ 266.86	$266.86
Pulling Cable (per set)	$0.00	$ 114.76	$114.76
Tap Wires in Transformer and Cabinet (per set)	$0.00	$ 259.36	$259.36
Usage Statistics			
350 MCM Al Wire	0.06%		
500 MCM Cu Wire	0.35%		
750 MCM Al Wire	87.14%		
750 MCM Cu Wire	12.44%		
Weighted Cost of Wire	$2,092.84		
Number of Sets			
1 Set	18.42%		
2 Sets	2.63%		
3 Sets	10.53%		
4 Sets	68.42%		
Weighted Pulling Cost	$0.00	$644.36	
Weighted Wire Subtotal	$6,884.41	$853.16	
Total Cost of Secondary	**$8,381.93**		

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: **$129.68**

1 - Includes Sales Tax, 7 % Stores Loading of All Material, and 19.5% Engineering Overhead of all Material.

2 - Includes Payroll, Taxes, Insurance, P&W, & Transportation, and 19.5% 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 2018.

EXHIBIT LXVI

FPL 3/13/2026

UNDERGROUND MATERIAL AND LABOR COST PER HANDHOLE

SINGLE PHASE PRIMARY 48" SPLICE BOX

WITH SPLICES AND PULL LABOR

2026

ITEM	MATERIAL(1)	LABOR(3)	TOTAL
Primary	$1,351.37	$924.93	$2,276.30
Sub-Total	$1,351.37	$924.93	$2,276.30
Stores Handling(2)	$94.60	$0.00	$94.60
SubTotal	$1,445.97	$924.93	$2,370.90
Engineering(4)	$281.96	$180.36	$462.32
TOTAL	$1,727.93	$1,105.29	$2,833.22

1 - Includes Sales Tax.

2 - 7 % of All Material.

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

4 - 19.5% of All Material and Labor.

Note: See Appendix 2.3, page 3, IIID, single phase primary 48" splice box, for design criteria and assumptions

EXHIBIT LXVII

FPL 3/13/2026

UNDERGROUND MATERIAL AND LABOR COST PER HANDHOLE

TWO PHASE PRIMARY 48" SPLICE BOX

WITH SPLICES AND PULL LABOR

2026

ITEM	MATERIAL(1)	LABOR(3)	TOTAL
Primary	$1,547.28	$1,413.68	$2,960.96
Sub-Total	$1,547.28	$1,413.68	$2,960.96
Stores Handling(2)	$108.31	$0.00	$108.31
SubTotal	$1,655.59	$1,413.68	$3,069.27
Engineering(4)	$322.84	$275.67	$598.51
TOTAL	$1,978.43	$1,689.35	$3,667.78

1 - Includes Sales Tax.

2 - 7 % of All Material.

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

4 - 19.5% of All Material and Labor.

Note: See Appendix 2.3, page 3, IIID, two phase primary 48" splice box for design criteria and assumptions

EXHIBIT LXVIII

FPL 3/13/2026

UNDERGROUND MATERIAL AND LABOR COST PER HANDHOLE

THREE PHASE PRIMARY 48" SPLICE BOX

WITH SPLICES AND PULL LABOR

2026

ITEM	MATERIAL(1)	LABOR(3)	TOTAL
Primary	$1,969.39	$1,226.21	$3,195.60
Sub-Total	$1,969.39	$1,226.21	$3,195.60
Stores Handling(2)	$137.86	$0.00	$137.86
SubTotal	$2,107.25	$1,226.21	$3,333.46
Engineering(4)	$410.91	$239.11	$650.02
TOTAL	$2,518.16	$1,465.32	$3,983.48

1 - Includes Sales Tax.

2 - 7 % of All Material.

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

4 - 19.5% of All Material and Labor.

Note: See Appendix 2.3, page 3, IIID, three phase 48" primary splice box for design criteria and assumptions

EXHIBIT LXIX

FPL 3/13/2026

OVERHEAD VS. UNDERGROUND

SUMMARY SHEET

COST PER FOOT -

SINGLE PHASE PRIMARY LATERAL TRENCH

WITH CABLE-IN-CONDUIT

2026

ITEM	OVERHEAD	UNDERGROUND	DIFFERENTIAL
LABOR	$6,181.85	$9,377.50	$3,195.65
MATERIAL	$4,903.60	$6,798.79	$1,895.19
TOTAL	$11,085.45	$16,176.29	$5,090.84
PER FOOT TOTAL	$11.09	$16.18	$5.09

EXHIBIT LXX

FPL 3/13/2026

OVERHEAD MATERIAL AND LABOR COST PER FOOT

SINGLE PHASE PRIMARY LATERAL POLE LINE

2026

ITEM	MATERIAL(1)	LABOR(3)	TOTAL
Primary	$1,004.86	$1,575.34	$2,580.20
Secondary	$1,004.86	$1,575.34	$2,580.20
Poles	$1,825.26	$2,022.42	$3,847.68
Sub-Total	$3,834.98	$5,173.10	$9,008.08
Stores Handling(2)	$268.45	$0.00	$268.45
SubTotal	$4,103.43	$5,173.10	$9,276.53
Engineering(4)	$800.17	$1,008.75	$1,808.92
TOTAL	$4,903.60	$6,181.85	$11,085.45

1 - Includes Sales Tax.

2 - 7 % of All Material.

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

4 - 19.5% of All Material and Labor.

Note: See Appendix 2.3, page 2, IIE, single phase for design criteria and assumptions

EXHIBIT LXXI

FPL 3/13/2026

UNDERGROUND MATERIAL AND LABOR COST PER FOOT

SINGLE PHASE PRIMARY LATERAL TRENCH

WITH CABLE-IN-CONDUIT

2026

ITEM	MATERIAL(1)	LABOR(3)	TOTAL
Primary	$5,317.16	$1,794.85	$7,112.01
Trenching	$0.00	$6,052.43	$6,052.43
Sub-Total	$5,317.16	$7,847.28	$13,164.44
Stores Handling(2)	$372.20	$0.00	$372.20
SubTotal	$5,689.36	$7,847.28	$13,536.64
Engineering(4)	$1,109.43	$1,530.22	$2,639.65
TOTAL	$6,798.79	$9,377.50	$16,176.29
PER FOOT TOTAL	$6.80	$9.38	$16.18

1 - Includes Sales Tax.

2 - 7 % of All Material.

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

4 - 19.5% of All Material and Labor.

Note: See Appendix 2.3, page 3, IIIE, single phase for design criteria and assumptions

EXHIBIT LXXII

FPL 3/13/2026

OVERHEAD VS. UNDERGROUND

SUMMARY SHEET

COST PER FOOT -

TWO PHASE PRIMARY LATERAL TRENCH

WITH CABLE-IN-CONDUIT

2026

ITEM	OVERHEAD	UNDERGROUND	DIFFERENTIAL
LABOR	$7,884.79	$11,574.76	$3,689.97
MATERIAL	$6,500.23	$13,597.55	$7,097.32
TOTAL	$14,385.02	$25,172.31	$10,787.29
PER FOOT TOTAL	$14.39	$25.17	$10.78

EXHIBIT LXXIII

FPL 3/13/2026

OVERHEAD MATERIAL AND LABOR COST PER FOOT

TWO PHASE PRIMARY LATERAL POLE LINE

2026

ITEM	MATERIAL(1)	LABOR(3)	TOTAL
Primary	$2,172.26	$3,050.49	$5,222.75
Secondary	$1,086.14	$1,525.24	$2,611.38
Poles	$1,825.26	$2,022.42	$3,847.68
Sub-Total	$5,083.66	$6,598.15	$11,681.81
Stores Handling(2)	$355.86	$0.00	$355.86
SubTotal	$5,439.52	$6,598.15	$12,037.67
Engineering(4)	$1,060.71	$1,286.64	$2,347.35
TOTAL	$6,500.23	$7,884.79	$14,385.02

1 - Includes Sales Tax.

2 - 7 % of All Material.

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

4 - 19.5% of All Material and Labor.

Note: See Appendix 2.3, page 2, IIE, two phase for design criteria and assumptions

EXHIBIT LXXIV

FPL 3/13/2026

UNDERGROUND MATERIAL AND LABOR COST PER FOOT

TWO PHASE PRIMARY LATERAL TRENCH

WITH CABLE-IN-CONDUIT

2026

ITEM	MATERIAL(1)	LABOR(3)	TOTAL
Primary	$10,634.30	$3,633.56	$14,267.86
Trenching	$0.00	$6,052.43	$6,052.43
Sub-Total	$10,634.30	$9,685.99	$20,320.29
Stores Handling(2)	$744.40	$0.00	$744.40
SubTotal	$11,378.70	$9,685.99	$21,064.69
Engineering(4)	$2,218.85	$1,888.77	$4,107.62
TOTAL	$13,597.55	$11,574.76	$25,172.31
PER FOOT TOTAL	$13.60	$11.57	$25.17

1 - Includes Sales Tax.

2 - 7 % of All Material.

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

4 - 19.5% of All Material and Labor.

Note: See Appendix 2.3, page 3, IIIE, two phase for design criteria and assumptions

EXHIBIT LXXV

FPL 3/13/2026

OVERHEAD VS. UNDERGROUND

SUMMARY SHEET

COST PER FOOT -

THREE PHASE PRIMARY LATERAL TRENCH

WITH CABLE-IN-CONDUIT

2026

ITEM	OVERHEAD	UNDERGROUND	DIFFERENTIAL
LABOR	$9,587.70	$9,981.06	$393.36
MATERIAL	$8,574.14	$18,808.13	$10,233.99
TOTAL	$18,161.84	$28,789.19	$10,627.35
PER FOOT TOTAL	$18.16	$28.79	$10.63

EXHIBIT LXXVI

FPL 3/13/2026

OVERHEAD MATERIAL AND LABOR COST PER FOOT

THREE PHASE PRIMARY LATERAL POLE LINE

2026

ITEM	MATERIAL(1)	LABOR(3)	TOTAL
Primary	$3,385.53	$4,500.57	$7,886.10
Secondary	$1,128.51	$1,500.19	$2,628.70
Poles	$2,191.58	$2,022.42	$4,214.00
Sub-Total	$6,705.62	$8,023.18	$14,728.80
Stores Handling(2)	$469.39	$0.00	$469.39
SubTotal	$7,175.01	$8,023.18	$15,198.19
Engineering(4)	$1,399.13	$1,564.52	$2,963.65
TOTAL	$8,574.14	$9,587.70	$18,161.84

1 - Includes Sales Tax.

2 - 7 % of All Material.

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

4 - 19.5% of All Material and Labor.

Note: See Appendix 2.3, page 2, IIE, three phase for design criteria and assumptions

EXHIBIT LXXVII

FPL 3/13/2026

UNDERGROUND MATERIAL AND LABOR COST PER FOOT

THREE PHASE PRIMARY LATERAL TRENCH

WITH CABLE-IN-CONDUIT

2026

ITEM	MATERIAL(1)	LABOR(3)	TOTAL
Primary	$14,709.36	$2,299.92	$17,009.28
Trenching	$0.00	$6,052.43	$6,052.43
Sub-Total	$14,709.36	$8,352.35	$23,061.71
Stores Handling(2)	$1,029.66	$0.00	$1,029.66
SubTotal	$15,739.02	$8,352.35	$24,091.37
Engineering(4)	$3,069.11	$1,628.71	$4,697.82
TOTAL	$18,808.13	$9,981.06	$28,789.19
PER FOOT TOTAL	$18.81	$9.98	$28.79

1 - Includes Sales Tax.

2 - 7 % of All Material.

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

4 - 19.5% of All Material and Labor.

Note: See Appendix 2.3, page 3, IIIF, three phase for design criteria and assumptions

EXHIBIT LXXVIII

FPL 3/13/2026

2026 UCD TARIFF

AVERAGE UCD UNDERGROUND FEEDER COST

Underground	Overhead	Difference
$/Ft..... $70.43	$/Ft..... $34.96	$/Ft..... $35.47

13 kV UG Switch Cabinet (9/3 cabinet w/ all hardware & cable) = …….	$62,982.00
13 kV Salt Spray UG Switch Cabinet (9/3 cabinet w/ all hardware & cable) = …	$62,017.29
23 kV UG Switch Cabinet (9/3 cabinet w/ all hardware & cable) = …….	$80,335.24
23 kV Salt Spray UG Switch Cabinet (9/3 cabinet w/ all hardware & cable) = …	$79,767.13
13 kV UG Switch Cabinet (6/6 cabinet w/ all hardware & cable) = …….	$62,940.44
13 kV Salt Spray UG Switch Cabinet (6/6 cabinet w/ all hardware & cable) = …	$61,673.74
23 kV UG Switch Cabinet (6/6 cabinet w/ all hardware & cable) = …….	$73,284.35
23 kV Salt Spray UG Switch Cabinet (6/6 cabinet w/ all hardware & cable) = …	$72,639.60

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

2026			
1	13 kV 9/3 cabinets (270679009)		
25	13 kV SS 9/3 cabinets (270679017)		
1	23 kV 9/3 cabinets (270681003)		
86	23 kV SS 9/3 cabinets (270681011)		
0	13 kV 6/6 cabinets (270674007)		
106	13 kV SS 6/6 cabinets (270674015)		
0	23 kV 6/6 cabinets (270672004)		
229	23 kV SS 6/6 cabinets (270672012)		
448		Weighted Average:	$70,816.09
		$/Switch Cabinet	**$70,816.09**

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

Note: See Appendix 2.3, page 4, for design criteria and assumptions.

EXHIBIT LXXIX

FPL 3/13/2026

2026 UCD TARIFF

FEEDER COST

Feeder Length = ……		25,428
UG Feeder Cost* (excluding UG switches) = ……		$1,924,914.18
26 UG Lateral Risers not required if UG Feeder is used		
Cost of each Lateral Riser = ……	$5,155.11	
26 Lateral Risers X $5,155.11 = ……		($134,032.86)
Net UG Feeder Cost = ……		$1,790,881.32
UG Feeder per foot cost = …….		$70.43
OH Feeder Cost (excluding OH switches & hardware) = ……		$888,841.07
OH Feeder per foot cost = …….		$34.96
Feeder Differential Cost (per foot) = …….		**$35.47**
13 kV UG Switch Cabinet (9/3 cabinet w/ all hardware & cable) = …….		$71,677.13
13 kV Salt Spray UG Switch Cabinet (9/3 cabinet w/ all hardware & cable) = …		$71,908.78
23 kV UG Switch Cabinet (9/3 cabinet w/ all hardware & cable) = …….		$89,385.00
23 kV Salt Spray UG Switch Cabinet (9/3 cabinet w/ all hardware & cable) = …		$89,614.90
13 kV UG Switch Cabinet (6/6 cabinet w/ all hardware & cable) = …….		$71,635.57
13 kV Salt Spray UG Switch Cabinet (6/6 cabinet w/ all hardware & cable) = …		$71,565.23
23 kV UG Switch Cabinet (6/6 cabinet w/ all hardware & cable) = …….		$82,334.11
23 kV Salt Spray UG Switch Cabinet (6/6 cabinet w/ all hardware & cable) = …		$82,487.37
13 kV OH Switch (including switch, pole, and all Hardware) = ……..		$8,695.13
13 kV OH Salt Spray Switch (including switch, pole, and all Hardware) = …		$9,891.49
23 kV OH Switch (including switch, pole, and all Hardware) = ……..		$9,049.76
23 kV OH Salt Spray Switch (including switch, pole, and all Hardware) = …		$9,847.77
13 kV UG Switch Cabinet - 9/3 Cabinet Differential = …….		$62,982.00
13 kV Salt Spray UG Switch Cabinet - 9/3 Cabinet Differential = …….		$62,017.29
23 kV UG Switch Cabinet - 9/3 Cabinet Differential = …….		$80,335.24
23 kV Salt Spray UG Switch Cabinet - 9/3 Cabinet Differential = …….		$79,767.13
13 kV UG Switch Cabinet - 6/6 Cabinet Differential = …….		$62,940.44
13 kV Salt Spray UG Switch Cabinet - 6/6 Cabinet Differential = …….		$61,673.74
23 kV UG Switch Cabinet - 6/6 Cabinet Differential = …….		$73,284.35
23 kV Salt Spray UG Switch Cabinet - 6/6 Cabinet Differential = …….		$72,639.60
Switch Cabinet Differential (Weighted Average) = ……..		**$70,816.09**

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

Note: See Appendix 2.3, page 4, for design criteria and assumptions

EXHIBIT LXXX

2026 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)	$39.56	$152.02	$112.46	$173.12	$340.75	$167.63
LABOR(4)	$156.17	$663.76	$507.59	$245.23	$681.33	$436.10
STORES HANDLING (3	$2.77	$10.64	$7.87	$12.12	$23.85	$11.73
ENGINEERING (5)	$38.70	$161.15	$122.45	$83.94	$203.96	$120.02
TOTAL	$237.20	$987.57	$750.37	$514.41	$1,249.89	$735.48

WOOD POLE, INACCESSIBLE

	120 VOLT, 2-WIRE SERVICE			120/240 VOLT, 3-WIRE SERVICE		
	OVERHEAD	UNDERGROUND	DIFFERENTIAL	OVERHEAD	UNDERGROUND	DIFFERENTIAL
MATERIAL (2)	$39.56	$152.02	$112.46	$173.12	$340.75	$167.63
LABOR(4)	$184.28	$783.24	$598.96	$289.36	$803.97	$514.61
STORES HANDLING (3	$2.77	$10.64	$7.87	$12.12	$23.85	$11.73
ENGINEERING (5)	$44.18	$184.45	$140.27	$92.55	$227.87	$135.32
TOTAL	$270.79	$1,130.35	$859.56	$567.15	$1,396.44	$829.29

CONCRETE POLE, ACCESSIBLE

	120 VOLT, 2-WIRE SERVICE			120/240 VOLT, 3-WIRE SERVICE		
	OVERHEAD	UNDERGROUND	DIFFERENTIAL	OVERHEAD	UNDERGROUND	DIFFERENTIAL
MATERIAL (2)	$39.56	$162.44	$122.88	$173.12	$351.17	$178.05
LABOR(4)	$156.17	$734.73	$578.56	$245.23	$752.30	$507.07
STORES HANDLING (3	$2.77	$11.37	$8.60	$12.12	$24.58	$12.46
ENGINEERING (5)	$38.70	$177.16	$138.46	$83.94	$219.97	$136.03
TOTAL	$237.20	$1,085.70	$848.50	$514.41	$1,348.02	$833.61

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 - 7 % of All Material.

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

5 - 19.5% of All Material and Labor.

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

Note: See Appendix 2.3, page 4, for design criteria and assumptions

2026 UCD TARIFF

CREDITS

Lateral Trench Credit =	$208.70	/MH X	0.029	MH	=	$6.05	/Ft.
Secondary/Service Trench Credit =	$208.70	/MH X	0.023	MH	=	$4.80	/Ft.
2" Conduit Installation Credit =	$208.70	/MH X	0.005	MH	=	$1.04	/Ft.
Larger than 2" Conduit Installation Credit =	$208.70	/MH X	0.007	MH	=	$1.46	/Ft.
Large (48") Handhole/ Primary Splice Box Installation Credit =	$208.70	/MH X	1.94	MH	=	$404.89	/HH
Small (30" or smaller) Handhole Installation Credit =	$208.70	/MH X	0.51	MH	=	$106.44	/HH
Concrete Pad for Pad Mounted Transformer Credit =	$208.70	/MH X	0.5	MH	=	$104.35	/Pad
Feeder Splice Box Installation Credit =	$208.70	/MH X	5.54	MH	=	$1,156.22	/Box
Padmount Switch Chamber Installation Credit =	$208.70	/MH X	4.71	MH	=	$983.00	/Chamber

EXHIBIT LXXXII

Appendix 3 - Final Format
Revised Tariff Sheets - Section 6

(Continued from Sheet No. 6.010)

2.2 Availability of Service. The Company will supply electric service to any applicant for service throughout the area it serves, subject to the following conditions: should an extension of the Company's facilities be required, the Company will pay for the cost where justified, in the Company's opinion, by revenues to be secured; however, the Company may require monthly or annual guarantees, cash contributions in aid of construction, and/or advances for construction, when in the Company's opinion, the immediate or potential revenues do not justify the cost of extension. If facilities are requested or required by a governmental authority that are not usual and customary for the type of installation to be served, the Customer shall be responsible for the incremental cost of the requested facility in excess of the estimated cost of the Company's standard design. All contributions in aid of construction will be calculated in accordance with applicable rules and regulations of the Company's tariff. If the installation of facilities is justified based on the Customer's estimates for electric power but there is reasonable doubt as to level of use or length of use of such facilities, the Customer, when mutually agreeable with the Company, may contract for a minimum Demand or monthly payment sufficient to justify the Company's investment. Upon request, written information will be supplied by the Company concerning the availability and character of service for any desired location. The Company will not be responsible for mistakes of any kind resulting from information given orally.

2.3 Point of Delivery. The geographical and physical location at which the Company's wires or apparatus are connected to deliver service to the Customer. The point where the Customer assumes responsibility for further delivery and use of the energy. The point of delivery shall be determined by the Company.

2.4 Character of Service. Alternating current is supplied at a frequency of approximately sixty cycles. Standard nominal voltages are 120 or 120/240 volts for single-phase service and 240 volts for 3-phase delta service. Where three-phase "Wye" service is provided, the standard nominal voltages are 120/208 or 277/480 volts. The Company will furnish information regarding Character of Service on request.

2.5 Continuity of Service. The Company will provide service at the agreed nominal voltage, and shall not be liable to the Customer or to any other person for complete or partial failure or interruption of service, fluctuations in voltage, or curtailment of service that may occur as a result of a variety of events and circumstances, including, without limitation: (a) fuels shortages; (b) breakdown or damage to Company's generation, transmission, or distribution facilities; (c) repairs or changes in the Company generation, transmission, or distribution facilities; (d) ordinary negligence of its employees, servants or agents; (e) events of an emergency or as necessary to maintain the safety and integrity of the Company's facilities; or (f) any other act or omission or related injury that is directly or indirectly related to events of Force Majeure. In any such case, the Company will not be liable for damages, including, but not limited to, loss of revenues or production.

2.6 Temporary Service. Temporary service refers to service required for a short period of time. It will be supplied only when the Company has readily available capacity of lines, transformers, generating and other equipment for the service requested. Before supplying temporary service the Company may require the Customer to bear the cost of installing and removing the necessary service facilities, less credit for salvage.

2.7 Indemnity to Company. The Customer shall indemnify, hold harmless and defend the Company from and against any and all liability, proceedings, suits, cost or expense for loss, damage or injury to persons or property, in any manner directly or indirectly connected with, or growing out of the transmission and use of electricity on the Customer's side of the point of delivery.

2.71 Indemnity to Company - Governmental. Notwithstanding anything to the contrary in the Company's tariff, including these General Rules and Regulations for Electric Service, the Company's Rate Schedules, and its Standard Forms, any obligation of indemnification therein required of a Customer, Applicant, or QF, that is a governmental entity of the State of Florida or political subdivision thereof ("governmental entity"), shall be read to include the condition "to the extent permitted by applicable law."

2.8 Access to Premises. The duly authorized agents of the Company shall have safe access to the premises of the Customer at all reasonable hours for the purpose of installing, maintaining, and inspecting or removing the Company's property, reading meters, trimming trees within the Company's easements and rights of way, and other purposes incident to performance under or termination of the Company's agreement with the Customer, and in such performance shall not be liable for trespass.

2.9 Right of Way. The Customer shall grant or cause to be granted to the Company and without cost to the Company all rights, easements, permits and privileges which, in the opinion of the Company, are necessary for the rendering of service to the Customer.

3 LIMITATION OF USE

3.1 Resale of Service Prohibited. Electric service received from the Company shall be for the Customer's own use and shall not be resold. Where individual metering is not required under Subsection (5) of Section 25-6.049 (Measuring Customer Service) of the Florida Administrative Code and master metering is used in lieu thereof, reasonable apportionment methods, including sub-metering, may be used by the Customer solely for the purpose of allocating the cost of the electricity billed by the utility. Any fees or charges collected by a Customer for electricity billed to the Customer's account by the utility, whether based on the use of sub-metering or any other allocation method, shall be determined in a manner which reimburses the Customer for no more than the Customer's actual cost of electricity.

For the purpose of this Rule:

(1) Electric service is "sub-metered" when separate electric meters are used to allocate among tenants, lessees or other entities the monthly bill rendered by FPL to the Customer for electric service, when these tenants, lessees or other entities are charged no more than a proportionate share of such bill, based on their monthly consumption as measured by such meters.

(2) Electric service is "resold" when separate electric meters are used to charge tenants, lessees or other entities more than a proportionate share of the Customer's monthly bill.

(3) The term "cost" as used herein means only those charges specifically authorized by FPL's tariff, including but not limited to the customer, energy, demand, fuel, conservation, capacity and environmental charges plus applicable taxes and fees to the customer of record responsible for the master meter payments. The term does not include late payment charges, returned check charges, the cost of the customer-owned distribution system behind the master meter, the customer of record's cost of billing the individual units, and other such costs.

(Continue to Sheet No. 6.030)

SECTION 10.2 GENERAL

10.2.1. Application

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

a) New Residential Subdivisions and Developments.
b) New Service Laterals from Overhead Systems.
c) Replacement of Existing Overhead and Underground Service Laterals.
d) New Multiple-Occupancy Residential Buildings.

10.2.2. Early Notification and Coordination

In order for the Company to provide service when required, it is necessary that the Applicant notify the Company during the early stages of planning major projects. Close coordination is necessary throughout the planning and construction stages by the Company, the architect, the builder, the subcontractors and the consulting engineer to avoid delays and additional expense. Particular attention must be given to the scheduling of the construction of paved areas and the various subgrade installations of the several utilities. Failure of the Applicant to provide such notification and coordination shall result in the Applicant paying any additional costs incurred by the Company.

10.2.3. Changes to Plans, Layout or Grade

The Applicant shall pay for any additional costs imposed on the Company by Applicant including, but not limited to, engineering design, administration and relocation expenses, due to changes made subsequent to the agreement in the subdivision or development layout or final grade.

10.2.4. Underground Installations Not Covered

Where the Applicant requests or governmental ordinance mandates underground electric facilities including but not limited to - three phase primary feeder mains, transformers, pedestal mounted terminals, switching equipment, meter cabinets, service laterals or other electric facilities not specifically covered by these Rules and Regulations and where overhead facilities would otherwise be provided, the Applicant shall pay the Company the differential installed cost between the underground facilities and the equivalent overhead facilities as calculated by the Company. The Applicant shall also provide necessary rights of way and easements as given in Section 10.2.7.

10.2.5. Type of System Provided

The costs quoted in these rules are for underground residential distribution service laterals, secondary and primary conductors of standard Company design with cable in conduits and above-grade appurtenances. Unless otherwise stated, service provided will be 120/240 volt, single phase. If other types of facilities other than standard Company design are requested by the Applicant or required by governmental authority, the Company will provide such service if feasible and Applicant will pay the incremental costs, as calculated by the Company, in excess of the estimated cost of the Company's standard design.

10.2.6. Design and Ownership

The Company will design, install, own, and maintain the electric distribution facilities up to the designated point of delivery except as otherwise noted. Any payment made by the Applicant under the provisions of these Rules will not convey to the Applicant any rights of ownership or right to specify Company facilities utilized to provide service.

10.2.7. Rights of Way and Easements

The Applicant shall record and furnish satisfactory rights of way and easements, including legal descriptions of such easements and all survey work associated with producing legal descriptions of such easements, as required by and at no cost to the Company prior to the Company initiating construction. Before the Company will start construction, these rights of way and easements must be cleared by the Applicant of trees, tree stumps and other obstructions that conflict with construction, staked to show property corners and survey control points, graded to within six inches of final grade, with soil stabilized. In addition, the Applicant shall provide stakes showing final grade along the easement. Such clearing and grading must be maintained by the Applicant during construction by the utility.

10.2.8. Contributions and Credits

The Applicant shall pay the required contribution upon receipt of written notification from the Company. No utility construction shall commence prior to execution of the Underground Distribution Facilities Installation Agreement set forth in Tariff Sheet Nos. 9.700, 9.701 and 9.702 and payment in full of the entire contribution. Where, by mutual agreement, the Applicant performs any of the work normally performed by the Company, the Applicant shall receive a credit for such work in accordance with the credit amounts contained herein, provided that the work is in accordance with Company specifications. Such credit shall not exceed the total differential costs. Upon mutual agreement, the credit will either be applied as reduction to the Applicant's contribution-in-aid of construction or be granted after the work has been inspected by the Company and, in the case of Applicant-installed conduit, after the applicable conductors have been installed. In no event shall the credit exceed the Applicant's contribution-in-aid of construction.

(Continued on Sheet No. 6.095)

(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 $104.35 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. 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 additional cost in excess of that which would have been incurred to reach the point of delivery designated by the Company. 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 $10.91. Where an existing trench is utilized, the additional cost per trench foot is $3.68. Where the Applicant provides the trenching, installs Company provided conduit according to Company specifications and backfilling, the cost per additional trench foot is $2.44. Any point of delivery change 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)

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.	$ 0.00
1.2 Mobile homes having Customer-owned services from meter center installed adjacent to the FPL primary trench route - per dwelling unit.	$ 0.00
2. Where density is 0.5 or greater, but less than 6.0 dwelling units per acre:	
Buildings that do not exceed four units, townhouses, and mobile homes – per service lateral	$ 0.00

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 10.2.5, 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)	$35.47
Cost per above ground padmounted switch package	$70,816.09

(Continued on Sheet No. 6.110)

(Continued from Sheet No. 6.100)

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

Cost per foot of primary lateral trench within the subdivision

1) Single Phase - per foot	$5.09
2) Two Phase - per foot	$10.78
3) Three Phase - per foot	$15.70

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:	$713.63
Density 6.0 or greater dwelling units per acre:	$531.64

10.3.3. Contribution Adjustments

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

	Credit to Applicant's Contribution	
1. Where density is 6.0 or more dwelling units per acre:	Backbone	Service
1.1 Buildings that do not exceed four units, townhouses, and mobile homes - per service lateral.	$259.45	$272.36
1.2 Mobile homes having Customer-owned services from meter center installed adjacent to the FPL primary trench route - per dwelling unit.	$214.55	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	$429.72	$381.30

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

	Backbone	Service
1. Where density is 6.0 or more dwelling units per acre:		
1.1 Buildings that do not exceed four units, townhouses, and mobile homes - per service lateral.	$107.96	$83.48

(Continued on Sheet No. 6.115)

(Continued from Sheet No. 6.110)

	Credit to Applicant's Contribution	
	Backbone	Service
1.2 Mobile homes having Customer-owned services from meter center installed adjacent to the FPL primary trench route - per dwelling unit.	$88.04	N/A
2. Where density is .5 or greater, but less than 6.0 dwelling units per acre, per service lateral.	$173.02	$102.27

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 – $6.05.

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 - $1.04; larger than 2" PVC -$1.46.

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 - $1,156.22.

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 - $404.89.

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 connection ("handhole"), per FPL instructions, per handhole: small handhole - $37.57; intermediate handhole; - $106.44; large/all concrete handhole -$404.89.

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 - $104.35.

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): $0.21.

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 - $983.00.

SECTION 10.4 UNDERGROUND SERVICE LATERALSFROM 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)	$1,301.67
b) per service lateral (from existing handhole or PM TX)	$713.63
2. For any density, the Company will provide a riser to a handhole at the base of a pole	$1,500.56

Additional charges specified in Paragraphs 10.2.5, 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	$6.05

(Continued on Sheet No. 6.125)

(Continued from Sheet No. 6.120)

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

1. For any density:

Buildings that do not exceed four units, townhouses, and mobile homes		
- per foot:	2" PVC	$1.04
	Larger than 2" PVC	$1.46

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:	$104.35

SECTION 10.5 UNDERGROUND SERVICE LATERALSREPLACING 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:	$1,136.76
2. Where the Company provides a riser to a handhole at the base of the pole:	$1,782.69

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:	$1,351.97
2. Where the service is from an underground system:	$1,158.97

c) The charge per service lateral replacing an existing Customer-owned underground service from an overhead system for any density shall be: $854.63

d) The charge per service lateral replacing an existing Customer-owned underground service from an underground system for any density shall be: $266.58

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, down guys, spans of secondary, etc. will be charged based on specific cost estimates for the requested additional work. Additional charges specified in Paragraphs 10.2.5, 10.2.10 and 10.2.11 may also apply.

SECTION 10.6 UNDERGROUND SERVICE DISTRIBUTION FACILITIES TO MULTIPLE-OCCUPANCY RESIDENTIAL BUILDINGS

10.6.1. Availability

Underground electric distribution facilities may be installed within the tract of land upon which multiple-occupancy residential buildings will be constructed.

10.6.2. Contribution by Applicant

When feeder mains on tracts of land upon which multiple-occupancy buildings will be constructed are deemed necessary by the Company to provide and/or maintain adequate service, an underground installation is requested by the Applicant, or required by a governmental agency having the authority so to do, the Applicant shall contribute the differential costs provided in Section 10.3.2.b) and 10.3.3.c). There will be no contribution from the Applicant with respect to construction of underground distribution facilities other than feeder mains so long as the Company is free to construct such extensions in the most economical manner, and reasonably full use is made of the tract of land upon which the multiple-occupancy residential buildings will be constructed. Other conditions will require special arrangements. Additional charges specified in Paragraphs 10.2.5, 10.2.10 and 10.2.11 may also apply.

10.6.3. Responsibility of Applicant

The Applicant shall, at no cost to the Company:

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

b) Where the Company determines that transformers are to be located inside the building, the Applicant shall provide in accordance with Company specifications:

1) The vault or vaults necessary for the transformers and associated equipment.
2) The necessary raceways or conduit for the Company's supply cables from the vault or vaults to a suitable point five feet outside the building in accordance with the Company's plans and specifications.
3) Conduits underneath all buildings when required for the Company's supply cables. Such conduits shall extend a minimum of five feet beyond the edge of the buildings for joining to the Company's facilities.
4) The service entrance conductors and raceways from the Applicant's service equipment to the designated point of delivery within the vault.

c) Where the Company determines that transformers are to be located outside the building, the Applicant shall provide in accordance with Company specifications:

1) The space for padmounted equipment at or near the building, and protective devices for such equipment, if required.
2) The service entrance conductors and raceway from the Applicant's service equipment to the point of delivery designated by the Company at or near the building.

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

d) Provide proper easements, including the right of ingress and egress for the installation, operation and maintenance of the Company's facilities.

e) Ensure that the metering enclosures are appropriately marked with the same alphabetic or numeric designation used to identify the service address. Such markings shall be of a permanent nature.

10.6.4. Responsibility of the Company

The Company will:

a) Provide the Applicant with the Company's plans to supply the proposed building or complex of buildings, and specifications for the facilities to be provided by the Applicant.

(Continued on Sheet No. 6.150)

11.0 INSTALLATION OF NEW OR UPGRADED FACILITIES

SECTION 11.1 GENERAL

In accordance with F.A.C. Rule 25-6.064 this tariff section applies to requests for new or upgraded facilities. Nothing herein shall alter the charges or provisions outlined in sections 10 and 13 of this tariff.

An Applicant can be any person, corporation, or entity capable of complying with the requirements of this tariff that has made a request for new or upgraded facilities in accordance with this tariff.

11.1.1 CONTRIBUTION-IN-AID OF CONSTRUCTION (CIAC)

A CIAC shall be required from Applicants requesting new or upgraded facilities prior to construction of the requested facilities based on the formulas presented below.

(a) The CIAC for new or upgraded overhead facilities ($CIAC_{OH}$) shall be calculated as follows:

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

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

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

(iii) The expected annual base energy and demand charge revenues shall be estimated for a period ending not more than 5 years after the new or upgraded facilities are placed in service.

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

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

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

(i) The estimated cost differential between underground and overhead service shall be determined pursuant to sections 10 and 13 of this tariff.

(ii) Credit for work performed by the Applicant shall be determined and applied pursuant to sections 10 and 13 of this tariff; provided, however, that in no event shall the $CIAC_{UG}$ amount be less than zero.

(c) For non-governmental Applicants that require new or upgraded facilities with a total estimated cost of $50 million or more at the point of delivery, the Applicant shall be required to advance the total estimated work order job cost of installing the facilities required to provide service prior to construction of the requested facilities. The total estimated work order job cost shall be subject to refund less the required CIAC amount calculated in section 11.1.1(a) or 11.1.1(b). Upon the in-service date, the Applicant shall receive a monthly refund consisting of the applicable base energy charges and base demand charges actually incurred by the Applicant during that same monthly billing period. Such refund amount will be applied as a bill credit to the Applicant's monthly bill for a period not to exceed five (5) years from the in-service date or until the total estimated work order job cost of installing the facilities less the required CIAC has been refunded, whichever occurs first. The total amount to be refunded through bill credits shall not exceed the total estimated work order job cost of installing the facilities less the required CIAC, nor will the refund period exceed a period of five (5) years from the in-service date. Any unrefunded balance remaining five (5) years from the in-service date will become a non-refundable. If this section 11.1.1(c) is applicable, the Applicant shall not be subject to a Performance Guaranty Agreement.

(d) In addition to payment of the CIAC, if facilities are requested or required by a governmental authority that are not usual and customary for the type of installation to be served, the Applicant shall also be responsible for the payment of the incremental cost of the requested facility in excess of the estimated cost of the Company's standard design.

11.1.2 CIAC True-Up

An Applicant may request a one-time review of a paid CIAC amount within 12 months following the in- service date of the new or upgraded facilities. Upon receiving a request, which must be in writing, the Company shall true-up the CIAC to reflect the actual construction costs and a revised estimate of base revenues. The revised estimate of base revenues shall be developed from the actual base revenues received at the time the request is made. If the true-up calculation result is different from the paid CIAC amount, the Company will either issue a refund or an invoice for this difference. This CIAC review is available only to an initial Applicant who paid the original full CIAC amount, not to any other Applicants who may be required to pay a pro-rata share as described in section 11.1.3.

(Continued on Sheet No. 6.200)

(Continued from Sheet No. 6.199)

11.1.3 Proration of CIAC

CIAC is pro-ratable if more Applicants than the Initial Applicant are expected to be served by the new or upgraded facilities ("New Facilities") within the three-year period following the in-service date. The Company shall collect the full CIAC amount from the Initial Applicant. Thereafter, the Company shall collect, and pay to the Initial Applicant, a pro-rata share of the CIAC from each additional Applicant to be served from these New Facilities until the three-year period has expired, or until the number of Applicants served by the New Facilities equals the number originally expected to be served during the three-year period, whichever comes first. Any CIAC or pro-rata share amount due from an Applicant shall be paid prior to construction. For purposes of this tariff, the New Facilities' in-service date is defined as the date on which the New Facilities are installed and service is available to the Initial Applicant, as determined by the Company.

SECTION 11.2 INSTALLATION OF UNDERGROUND ELECTRIC DISTRIBUTION FACILITIES FOR NEW CONSTRUCTION

11.2.0 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.

11.2.1 Application

This tariff section applies to all requests for underground electric distribution facilities where the facilities requested will constitute new construction, other than those requests covered by sections 10, 12 and 13 of this tariff. Any Applicant may submit a request as follows. Requests shall be in writing and must specify in detail the proposed facilities that the Applicant desires to be installed as underground electric distribution facilities in lieu of overhead electric distribution facilities. Upon receipt of a written request FPL will determine the non-refundable deposit amount necessary to secure a binding cost estimate and notify the applicant of said amount. Where system integrity would be compromised by the delay of a system improvement due to the time allowances specified below, said time allowances shall be reduced such that all terms and conditions of this tariff must be met 30 days prior to the date that construction must begin to allow the underground facility to be completed and operable to avert a system compromise.

11.2.2 Contribution-in-Aid-Of-Construction (CIAC)

Upon the payment of a non-refundable deposit by an Applicant, FPL shall prepare a binding cost estimate specifying the contribution-in-aid-of-construction (CIAC) required for the installation of the requested underground distribution facilities in addition to any CIAC required for facilities extension, where the installation of such facilities is feasible, and provide said estimate to the Applicant upon completion of the estimate along with an Underground Distribution Facilities Installation Agreement. The CIAC may be subject to increase or refund if the project scope is enlarged or reduced at the request of the Applicant, or the CIAC is found to have a material error prior to the commencement of construction. The binding cost estimate provided to an Applicant shall be considered expired if the Applicant does not enter into an Underground Distribution Facilities Installation Agreement and pay the CIAC amount specified for the installation of the requested underground electric distribution facilities within 180 days of delivery of the binding cost estimate to the Applicant by FPL.

11.2.3 Non-Refundable Deposits

The non-refundable deposit for a binding cost estimate for a direct buried cable in conduit underground electric distribution system shall be determined by multiplying the number of proposed trench feet for new underground electric distribution facilities to be installed by $2.80. The deposit must be paid to FPL to initiate the estimating process. The deposit will not be refundable, however, it will be applied in the calculation of the CIAC required for the installation of underground distribution facilities. The deposit and the preparation of a binding cost estimate are a prerequisite to the execution of an Underground Distribution Facilities Installation Agreement. If the request for underground electric distribution facilities involves less than 250 proposed trench feet then no deposit will be required for a binding cost estimate, provided, however, that all other requirements of this tariff shall still apply.

(Continued on Sheet No. 6.210)

INSTALLATION OF UNDERGROUND ELECTRIC DISTRIBUTIONFACILITIES 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;[a]
+ 3) The net book value of the existing overhead facilities; [a]
- 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; [a]
+ 6) The 30-year net present value of the estimated non-storm underground v. overhead operational costs differential,
- 7) The 30-year net present value of the estimated average Avoided Storm Restoration Costs ("ASRC")[b].

[a] In calculating the Applicant's CIAC, elements 2, 3, and 5 of the CIAC formula above are to be excluded from CIAC due from an applicant who submits an application providing a binding notification that said applicant intends to convert existing non-hardened overhead distribution facilities to underground distribution facilities.

[b] Lines 6 & 7 will be combined to calculate a per mile credit.

In addition to payment of the CIAC, if facilities are requested or required by a governmental authority that are not usual and customary for the type of installation to be served, the Applicant shall also be responsible for payment of the incremental cost of the requested facility in excess of the estimated cost of the Company's standard design.

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 weather head, in a terminal, or meter box outside the building wall; the terminal or meter box; and the meter.

(Continued on Sheet No. 6.301)

(Continued from Sheet No. 6.301)

12.2.3 Non-Refundable Deposits

The non-refundable deposit for a binding cost estimate for conversion to a direct buried cable in conduit underground electric distribution system shall be determined by multiplying the number of pole line feet of existing overhead electric distribution facilities to be converted by $3.26. The deposit must be paid to FPL to initiate the estimating process. The deposit will not be refundable, however, it will be applied in the calculation of the CIAC required for the installation of underground distribution facilities. The deposit and the preparation of a binding cost estimate are a prerequisite to the execution of an Underground Facilities Conversion Agreement. If the request for underground electric distribution facilities involves the conversion of less than 250 pole line feet of existing overhead facilities, then no deposit will be required for a binding cost estimate, provided, however, that all other requirements of this tariff shall still apply.

12.2.4 Non-Binding Cost Estimates

Any person, corporation, or entity may request a non-binding cost estimate free of charge. The non-binding cost estimate shall be an order of magnitude estimate to assist the requestor in determining whether to go forward with a binding cost estimate. An Underground Facilities Conversion Agreement may not be executed on the basis of a non-binding cost estimate.

12.2.5 Underground Facilities Conversion Agreement

Any Applicant seeking the installation of underground distribution facilities pursuant to a written request hereunder shall execute the Underground Facilities Conversion Agreement set forth in this tariff at Sheet No. 9.720. The applicable Agreement must be executed and the CIAC paid by the Applicant within 180 days of the delivery of the binding cost estimate to the Applicant. Failure to execute the applicable Agreement and pay the CIAC specified in the Agreement within the 180 day time limit, or termination of the Agreement, shall result in the expiration of the binding cost estimate. Any subsequent request for underground facilities will require the payment of a new deposit and the presentation of a new binding cost estimate. For good cause FPL may extend the 180 day time limit. Upon execution of the Underground Facilities Conversion Agreement, payment in full of the CIAC specified in the binding cost estimate, and compliance with the requirements of this tariff, FPL shall proceed to convert the facilities identified in a timely manner. However, new service extensions, maintenance and reliability projects, and service restorations shall take precedence over facilities conversions.

12.2.6 Simultaneous Conversion of Other Pole Licensees

Before the initiation of any project to provide underground electric distribution facilities pursuant to an Underground Facilities Conversion Agreement the Applicant shall have executed agreements with all affected pole licensees (e.g. telephone, cable TV, etc.) for the simultaneous conversion of those pole licensees' facilities and provide FPL with an executed copy of the Agreement(s). Such agreements shall specifically acknowledge that the affected pole licensees will coordinate their conversion with FPL and other licensees in a timely manner so as to not create unnecessary delays. Failure to present FPL with executed copies of any necessary agreements with affected pole licensees within 180 days after delivery of the binding cost estimate to the Applicant shall result in the expiration of the binding cost estimate, the return of any CIAC paid, and the termination of any Underground Facilities Conversion Agreement entered into between the Applicant and FPL.

12.2.7 Easements

Before the initiation of any project to provide underground electric distribution facilities pursuant to an Underground Facilities Conversion Agreement the Applicant shall provide FPL, at no cost to FPL, all easements, including legal descriptions of such easements and all survey work associated with producing legal descriptions of such easements, specified as necessary by FPL to accommodate the requested underground facilities along with an opinion of title that the easements are valid. Failure to provide the easements in the manner set forth above within 180 days after the delivery of the binding cost estimate to the Applicant shall result in the expiration of the binding cost estimate, the return of any CIAC paid, and the termination of any Underground Facilities Conversion Agreement entered into between the Applicant and FPL.

(Continued on Sheet No. 6.320)

(Continued from Sheet No. 6.320)

12.2.10 Type of System Provided

An underground distribution system will be provided in accordance with FPL's current design and construction standards. If facilities are requested or required by a governmental authority that are not consistent with FPL's current design and construction standards, the Applicant shall also be responsible for the incremental cost of the requested facility in excess of the estimated cost of the Company's standard design.

12.2.11 Design and Ownership

FPL will design, install, own, and maintain the electric distribution facilities up to the designated point of delivery except as otherwise noted. The Applicant may, subject to a contractual agreement with FPL, construct and install all or a portion of the underground distribution facilities provided that:

a) such work meets FPL's construction standards;

b) FPL will own and maintain the completed distribution facilities;

c) the construction and installation of underground distribution facilities by the Applicant is not expected to cause the general body of ratepayers to incur greater costs;

d) the Applicant agrees to pay FPL's current applicable hourly rate for engineering personnel for all time spent for (i) reviewing and inspecting the Applicant's work done, and (ii) developing any separate cost estimate(s) that are either requested by the Applicant to reflect only FPL's portion of the work or are required by FPL to reflect both the Applicant's and FPL's portions of the work pursuant to an Underground Facilities Conversion Agreement; and

e) the Applicant agrees to rectify any deficiencies found by FPL prior to the connection of any Customers to the underground electric distribution system and the removal of the overhead electric distribution facilities.

12.2.12 Relocation

Where underground electric facilities are requested as part of, or for the purpose of, relocation, the requirements of this tariff shall apply. As applicable, the Underground Facilities Conversion Agreement shall be executed as an addendum to the relocation agreement between FPL and the Applicant. In the event of any conflict between the relocation agreement and this tariff, the tariff shall control. Furthermore, where the regulations of the Federal or State Department of Transportation (DOT) prevent pre-payment of deposits and other conversion costs, the Federal or State DOT may pay the CIAC after the work has been performed.

SECTION 13.2 UNDERGROUND DISTRIBUTION FACILITIES TO SMALL GENERAL SERVICE/INDUSTRIAL CUSTOMERS

13.2.1 Application

This tariff section applies to all requests for Underground Service Facilities made by small general service/industrial Applicants for new service as is specified below:

a) Must be a new general service/industrial installation served by transformer sizes of 100 KVA or less for single or two phase and 300 KVA or less for three phase; and

b) Must be installed on the Applicant's property beginning at a point along the Applicant's property line and terminating at the Company's designated point of delivery.

The application of this tariff is in addition to and supplements the Company's other rules regarding extensions of facilities for service. An additional contribution-in-aid-of-construction may be required by those rules for extensions or installations of facilities necessary to accommodate a request for Underground Service Facilities made under this section.

13.2.2 Early Notification and Coordination

In order for the Company to provide service when required, it is necessary that the Applicant notify the Company during the early stages of planning projects. Close coordination is necessary throughout the planning and construction stages by the Company, the architect, the builder, the subcontractors and the consulting engineer to avoid delays and additional expense. Particular attention must be given to the scheduling of the construction of paved areas and the various subgrade installations of the several utilities. Failure of the Applicant to provide such notification and coordination shall result in the Applicant paying any additional costs incurred by the Company as a result of said failure.

13.2.3 Changes to Plans, Layout or Grade

The Applicant shall pay for any additional costs imposed on the Company by Applicant due to changes made in the development layout or final grade subsequent to an agreement. These costs include, but are not limited to, engineering design, administration and relocation expenses.

13.2.4 Type of System Provided

The costs quoted in these rules are for underground distribution primary/secondary conductors in direct buried conduit with above-grade appurtenances of standard Company design, excluding throwover service. Throwover service availability and its cost are determined by the Company on an individual basis. Unless otherwise stated, service will be provided at single or two-phase 120/240 volts or, where available, three phase 120/208 volts or 277/480 volts. If facilities are requested or required by a governmental authority that are not consistent with FPL's standard design, the Applicant shall also be responsible for the incremental cost of the requested facility in excess of the estimated cost of the Company's standard design.

13.2.5 Design and Ownership

The Company will design, install, own and maintain the electric distribution facilities up to the designated point of delivery except as otherwise noted. Any payment made by the Applicant under the provisions of these Rules will not convey to the Applicant any rights of ownership or right to specify Company facilities utilized to provide service.

(Continued on Sheet No. 6.510)

(Continued from Sheet No. 6.500)

13.2.6 Rights of Way and Easements

The Applicant shall record and furnish satisfactory rights of way and easements, including legal descriptions of such easements and all survey work associated with producing legal descriptions of such easements, as required by and at no cost to the Company prior to the Company initiating construction. Before the Company will start construction, these rights of way and easements must be cleared by the Applicant of trees, tree stumps and other obstructions that conflict with construction, staked to show property corners and survey control points, and graded to within six inches of final grade, with soil stabilized. In addition, the Applicant shall provide stakes showing final grade along the easement. Such clearing and grading must be maintained by the Applicant during construction by the utility.

13.2.7 Contribution and Credits

The Applicant shall pay the required contribution upon receipt of written notification from the Company. No utility construction shall commence prior to execution of the Underground Distribution Facilities Installation Agreement set forth in Tariff Sheet Nos. 9.700, 9.701 and 9.702 and payment in full of the entire contribution. Where, by mutual agreement, the Applicant performs any of the work normally performed by the Company, the Applicant shall receive a credit for such work in accordance with the credit amounts contained herein, provided that the work is in accordance with Company specifications. Such credits shall not exceed the total differential costs. Upon mutual agreement, the credit will either be applied as a reduction to the Applicant's contribution-in-aid of construction or be granted after the work has been inspected by the Company and, in the case of Applicant-installed conduit, after the Company pulls all applicable conductors. In no event shall the credit exceed the Applicant's contribution-in-aid of construction.

13.2.8 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 and transformers when the design of a general service/industrial building or its appurtenances limit perpetual accessibility for reading, testing, or making necessary repairs and adjustments.

13.2.9 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, 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.

13.2.10 Point of Delivery

The point of delivery shall be determined by the Company, but normally will be at or near the part of the building nearest the point at which the Company's 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 the primary/secondary lateral length, including labor and materials, required in excess of that which would have been needed to reach the Company's designated point of delivery. Any redesignation requested by the Applicant shall conform to good safety and construction practices as determined by the Company. Laterals shall be installed, where possible, in a direct line to the point of delivery.

13.2.11 Location of Meter and Raceway

The Applicant shall install a meter trough at the point designated by the Company and a raceway to accept the service lateral conductors if needed. Both will be installed in accordance with the Company's specifications.

(Continued on 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.

From Existing	Applicant's Contribution From Overhead Termination Point	Applicant's Contribution Underground Termination
1) Single phase radial	$0.00	$0.00
2) Two phase radial	$0.00	$0.00
3) Three phase radial (150 KVA)	$0.00	$0.00
4) Three phase radial (300 KVA)	$0.00	$0.00
5) Single phase loop	$0.00	$0.00
6) Two phase loop	$0.00	$0.00
7) Three phase loop (150 KVA)	$0.00	$0.00
8) Three phase loop (300 KVA)	$0.00	$0.00

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

1) Small single phase	$1,119.90
2) Large single phase	$2,606.91
3) Small three phase	$1,565.12
4) Large three phase	$3,698.05

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 3 wire service
1) Installed on a wood pole - accessible locations	$750.37	$735.48
2) Installed on a wood pole - inaccessible locations	$859.56	$829.29
3) Installed on a concrete pole - accessible locations	$848.50	$833.61

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

1) Handhole

a. Small - per handhole	$520.40
b. Intermediate - per handhole	$637.35
c. Large - per handhole	$1,961.28

2) Pad Mounted secondary Junction Box – per box $5,885.79

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. This charge is only applicable if the majority of the customer's service conductor diameter is less than 500 MCM.

Per cabinet (includes connecting up to 12 sets of conductor)	$20,367.41
Tapping service conductors (if more than 12 sets) – per set	$129.68

(Continued on Sheet No. 6.530)

(Continued from Sheet No. 6.520)

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

1) Single Phase - per box	$2,833.22
2) Two Phase - per box	$3,667.78
3) Three Phase - per box	$3,983.48

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	$5.09
2) Two Phase - per foot	$10.78
3) Three Phase - per foot	$10.63

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	$16.18
2) Two Phase - per foot	$25.17
3) Three Phase - per foot	$28.79

h) The above costs are based upon arrangements that will permit serving the local underground distribution system within the general service/industrial development from overhead feeder mains. If feeder mains within the general service/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 general service/industrial development and equivalent overhead feeder mains, as follows:

	Applicant's Contribution
Cost per foot of feeder trench within the general service/industrial development (excluding switches)	$35.47
Cost per above ground padmounted switch package	$70,816.09

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

(Continued on Sheet 6.540)

(Continued from Sheet No. 6.530)

13.2.13 Contribution Adjustments

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

	Credit to the Applicant's Contribution
1) Credit per foot of primary trench	$6.05
2) Credit per foot of secondary trench	$4.80

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	$1.04
2) Credit per foot of larger than 2" conduit	$1.46

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	$404.89
2) Credit per small handhole	$106.44

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	$104.35

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	$983.00

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	$1,156.22

Appendix 4 - Legislative Format
Revised Tariff Sheets - Section 6

(Continued from Sheet No. 6.010)

2.2 Availability of Service. The Company will supply electric service to any applicant for service throughout the area it serves, subject to the following conditions: should an extension of the Company's facilities be required, the Company will pay for the cost where justified, in the Company's opinion, by revenues to be secured; however, the Company may require monthly or annual guarantees, cash contributions in aid of construction, and/or advances for construction, when in the Company's opinion, the immediate or potential revenues do not justify the cost of extension. If facilities are requested or required by a governmental authority that are not usual and customary for the type of installation to be served, the ~~Company may require a contribution in aid of construction based upon~~ Customer shall be responsible for the incremental cost of the requested facility in excess of the estimated cost of the Company's standard design. All contributions in aid of construction will be calculated in accordance with applicable rules and regulations of the Company's tariff ~~Florida Public Service Commission~~. If the installation of facilities is justified based on the Customer's estimates for electric power but there is reasonable doubt as to level of use or length of use of such facilities, the Customer, when mutually agreeable with the Company, may contract for a minimum Demand or monthly payment sufficient to justify the Company's investment. Upon request, written information will be supplied by the Company concerning the availability and character of service for any desired location. The Company will not be responsible for mistakes of any kind resulting from information given orally.

2.3 Point of Delivery. The geographical and physical location at which the Company's wires or apparatus are connected to deliver service to the Customer. The point where the Customer assumes responsibility for further delivery and use of the energy. The point of delivery shall be determined by the Company.

2.4 Character of Service. Alternating current is supplied at a frequency of approximately sixty cycles. Standard nominal voltages are 120 or 120/240 volts for single-phase service and 240 volts for 3-phase delta service. Where three-phase "Wye" service is provided, the standard nominal voltages are 120/208 or 277/480 volts. The Company will furnish information regarding Character of Service on request.

2.5 Continuity of Service. The Company will provide service at the agreed nominal voltage, and shall not be liable to the Customer or to any other person for complete or partial failure or interruption of service, fluctuations in voltage, or curtailment of service that may occur as a result of a variety of events and circumstances, including, without limitation: (a) fuels shortages; (b) breakdown or damage to Company's generation, transmission, or distribution facilities; (c) repairs or changes in the Company generation, transmission, or distribution facilities; (d) ordinary negligence of its employees, servants or agents; (e) events of an emergency or as necessary to maintain the safety and integrity of the Company's facilities; or (f) any other act or omission or related injury that is directly or indirectly related to events of Force Majeure. In any such case, the Company will not be liable for damages, including, but not limited to, loss of revenues or production.

2.6 Temporary Service. Temporary service refers to service required for a short period of time. It will be supplied only when the Company has readily available capacity of lines, transformers, generating and other equipment for the service requested. Before supplying temporary service the Company may require the Customer to bear the cost of installing and removing the necessary service facilities, less credit for salvage.

2.7 Indemnity to Company. The Customer shall indemnify, hold harmless and defend the Company from and against any and all liability, proceedings, suits, cost or expense for loss, damage or injury to persons or property, in any manner directly or indirectly connected with, or growing out of the transmission and use of electricity on the Customer's side of the point of delivery.

2.71 Indemnity to Company - Governmental. Notwithstanding anything to the contrary in the Company's tariff, including these General Rules and Regulations for Electric Service, the Company's Rate Schedules, and its Standard Forms, any obligation of indemnification therein required of a Customer, Applicant, or QF, that is a governmental entity of the State of Florida or political subdivision thereof ("governmental entity"), shall be read to include the condition "to the extent permitted by applicable law."

2.8 Access to Premises. The duly authorized agents of the Company shall have safe access to the premises of the Customer at all reasonable hours for the purpose of installing, maintaining, and inspecting or removing the Company's property, reading meters, trimming trees within the Company's easements and rights of way, and other purposes incident to performance under or termination of the Company's agreement with the Customer, and in such performance shall not be liable for trespass.

2.9 Right of Way. The Customer shall grant or cause to be granted to the Company and without cost to the Company all rights, easements, permits and privileges which, in the opinion of the Company, are necessary for the rendering of service to the Customer.

3 LIMITATION OF USE

3.1 Resale of Service Prohibited. Electric service received from the Company shall be for the Customer's own use and shall not be resold. Where individual metering is not required under Subsection (5) of Section 25-6.049 (Measuring Customer Service) of the Florida Administrative Code and master metering is used in lieu thereof, reasonable apportionment methods, including sub-metering, may be used by the Customer solely for the purpose of allocating the cost of the electricity billed by the utility. Any fees or charges collected by a Customer for electricity billed to the Customer's account by the utility, whether based on the use of sub-metering or any other allocation method, shall be determined in a manner which reimburses the Customer for no more than the Customer's actual cost of electricity.

For the purpose of this Rule:

(1) Electric service is "sub-metered" when separate electric meters are used to allocate among tenants, lessees or other entities the monthly bill rendered by FPL to the Customer for electric service, when these tenants, lessees or other entities are charged no more than a proportionate share of such bill, based on their monthly consumption as measured by such meters.

(2) Electric service is "resold" when separate electric meters are used to charge tenants, lessees or other entities more than a proportionate share of the Customer's monthly bill.

(3) The term "cost" as used herein means only those charges specifically authorized by FPL's tariff, including but not limited to the customer, energy, demand, fuel, conservation, capacity and environmental charges plus applicable taxes and fees to the customer of record responsible for the master meter payments. The term does not include late payment charges, returned check charges, the cost of the customer-owned distribution system behind the master meter, the customer of record's cost of billing the individual units, and other such costs.

(Continue to Sheet No. 6.030)

SECTION 10.2 GENERAL

10.2.1. Application

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

a) New Residential Subdivisions and Developments.
b) New Service Laterals from Overhead Systems.
c) Replacement of Existing Overhead and Underground Service Laterals.
d) New Multiple-Occupancy Residential Buildings.

10.2.2. Early Notification and Coordination

In order for the Company to provide service when required, it is necessary that the Applicant notify the Company during the early stages of planning major projects. Close coordination is necessary throughout the planning and construction stages by the Company, the architect, the builder, the subcontractors and the consulting engineer to avoid delays and additional expense. Particular attention must be given to the scheduling of the construction of paved areas and the various subgrade installations of the several utilities. Failure of the Applicant to provide such notification and coordination shall result in the Applicant paying any additional costs incurred by the Company.

10.2.3. Changes to Plans, Layout or Grade

The Applicant shall pay for any additional costs imposed on the Company by Applicant including, but not limited to, engineering design, administration and relocation expenses, due to changes made subsequent to the agreement in the subdivision or development layout or final grade.

10.2.4. Underground Installations Not Covered

Where the Applicant requests or governmental ordinance mandates underground electric facilities including but not limited to - three phase primary feeder mains, transformers, pedestal mounted terminals, switching equipment, meter cabinets, service laterals or other electric facilities not specifically covered by these Rules and Regulations and where overhead facilities would otherwise be provided, the Applicant shall pay the Company the differential installed cost between the underground facilities and the equivalent overhead facilities as calculated by the Company. The Applicant shall also provide necessary rights of way and easements as given in Section 10.2.7.

10.2.5. Type of System Provided

The costs quoted in these rules are for underground residential distribution service laterals, secondary and primary conductors of standard Company design with cable in conduits and above-grade appurtenances. Unless otherwise stated, service provided will be 120/240 volt, single phase. If other types of facilities other than standard Company design are requested by the Applicant or required by governmental authority, the Company will provide such service if feasible and Applicant will pay the incremental~~additional~~ costs, as calculated by the Company, ~~if any~~ in excess of the estimated cost of the Company's standard design.

10.2.6. Design and Ownership

The Company will design, install, own, and maintain the electric distribution facilities up to the designated point of delivery except as otherwise noted. Any payment made by the Applicant under the provisions of these Rules will not convey to the Applicant any rights of ownership or right to specify Company facilities utilized to provide service.

10.2.7. Rights of Way and Easements

The Applicant shall record and furnish satisfactory rights of way and easements, including legal descriptions of such easements and all survey work associated with producing legal descriptions of such easements, as required by and at no cost to the Company prior to the Company initiating construction. Before the Company will start construction, these rights of way and easements must be cleared by the Applicant of trees, tree stumps and other obstructions that conflict with construction, staked to show property corners and survey control points, graded to within six inches of final grade, with soil stabilized. In addition, the Applicant shall provide stakes showing final grade along the easement. Such clearing and grading must be maintained by the Applicant during construction by the utility.

10.2.8. Contributions and Credits

The Applicant shall pay the required contribution upon receipt of written notification from the Company. No utility construction shall commence prior to execution of the Underground Distribution Facilities Installation Agreement set forth in Tariff Sheet Nos. 9.700, 9.701 and 9.702 and payment in full of the entire contribution. Where, by mutual agreement, the Applicant performs any of the work normally performed by the Company, the Applicant shall receive a credit for such work in accordance with the credit amounts contained herein, provided that the work is in accordance with Company specifications. Such credit shall not exceed the total differential costs. Upon mutual agreement, ~~T~~the credit will either be applied as reduction to the Applicant's contribution-in-aid of construction or be granted after the work has been inspected by the Company and, in the case of Applicant-installed conduit, after the applicable conductors have been installed. In no event shall the credit exceed the Applicant's contribution-in-aid of construction.

(Continued on Sheet No. 6.095)

(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 $~~80.03~~104.35 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. 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 additional cost in excess of that which would have been incurred to reach the point of delivery designated by the Company. 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 $~~8.05~~10.91. Where an existing trench is utilized, the additional cost per trench foot is $~~2.93~~3.68. Where the Applicant provides the trenching, installs Company provided conduit according to Company specifications and backfilling, the cost per additional trench foot is $~~2.05~~2.44. Any point of delivery change 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)

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.	$ 0.00
1.2 Mobile homes having Customer-owned services from meter center installed adjacent to the FPL primary trench route - per dwelling unit.	$ 0.00
2. Where density is 0.5 or greater, but less than 6.0 dwelling units per acre:	
Buildings that do not exceed four units, townhouses, and mobile homes – per service lateral	$ 0.00
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 10.2.5, 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)	$~~32.72~~35.47
Cost per above ground padmounted switch package	$~~43,680.63~~70,816.09

(Continued on Sheet No. 6.110)

(Continued from Sheet No. 6.100)

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

Cost per foot of primary lateral trench within the subdivision

1) Single Phase - per foot	$~~3.95~~5.09
2) Two Phase - per foot	$~~8.87~~10.78
3) Three Phase - per foot	$~~13.47~~15.70

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:	$~~583.70~~713.63
Density 6.0 or greater dwelling units per acre:	$~~434.01~~531.64

10.3.3. Contribution Adjustments

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

	Credit to Applicant's Contribution	
1. Where density is 6.0 or more dwelling units per acre:	Backbone	Service
1.1 Buildings that do not exceed four units, townhouses, and mobile homes - per service lateral.	$~~198.96~~259.45	$~~208.87~~272.36
1.2 Mobile homes having Customer-owned services from meter center installed adjacent to the FPL primary trench route - per dwelling unit.	$~~164.53~~214.55	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	$~~329.54~~429.72	$~~292.41~~381.30

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

	Backbone	Service
1. Where density is 6.0 or more dwelling units per acre:		
1.1 Buildings that do not exceed four units, townhouses, and mobile homes - per service lateral.	$~~82.79~~107.96	$~~64.02~~83.48

(Continued on Sheet No. 6.115)

(Continued from Sheet No. 6.110)

	Credit to Applicant's Contribution	
	Backbone	Service
1.2 Mobile homes having Customer-owned services from meter center installed adjacent to the FPL primary trench route - per dwelling unit.	$~~67.51~~88.04	N/A
2. Where density is .5 or greater, but less than 6.0 dwelling units per acre, per service lateral.	$~~132.68~~173.02	$~~78.42~~102.27

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 – $~~4.64~~6.05.

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 - $~~0.80~~1.04; larger than 2" PVC -$~~1.14~~1.46.

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 - $~~886.68~~1,156.22.

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 - $~~310.50~~404.89.

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 connection ("handhole"), per FPL instructions, per handhole: small handhole - $~~28.81~~37.57; intermediate handhole; - $~~81.63~~106.44; large/all concrete handhole -$~~310.50~~404.89.

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 - $~~80.03~~104.35.

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): $~~0.16~~0.21.

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 - $~~753.84~~983.00.

SECTION 10.4 UNDERGROUND SERVICE LATERALSFROM 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)	$~~997.84~~1,301.67
b) per service lateral (from existing handhole or PM TX)	$~~583.70~~713.63
2. For any density, the Company will provide a riser to a handhole at the base of a pole	$~~940.71~~1,500.56

Additional charges specified in Paragraphs 10.2.5, 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	$~~4.64~~6.05

(Continued on Sheet No. 6.125)

(Continued from Sheet No. 6.120)

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

1. For any density:

Buildings that do not exceed four units, townhouses, and mobile homes - per foot:	2" PVC	$~~0.80~~1.04
	Larger than 2" PVC	$~~1.12~~1.46

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:	$~~80.03~~104.35

SECTION 10.5 UNDERGROUND SERVICE LATERALSREPLACING 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:	$~~908.75~~1,136.76
2. Where the Company provides a riser to a handhole at the base of the pole:	$~~1,194.45~~1,782.69

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:	$~~1,032.44~~1,351.97
2. Where the service is from an underground system:	$~~904.80~~1,158.97

c) The charge per service lateral replacing an existing Customer-owned underground service from an overhead system for any density shall be: $~~655.01~~854.63

d) The charge per service lateral replacing an existing Customer-owned underground service from an underground system for any density shall be: $~~240.87~~266.58

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, down guys, spans of secondary, etc. will be charged based on specific cost estimates for the requested additional work. Additional charges specified in Paragraphs 10.2.5, 10.2.10 and 10.2.11 may also apply.

SECTION 10.6 UNDERGROUND SERVICE DISTRIBUTION FACILITIES TO MULTIPLE-OCCUPANCY RESIDENTIAL BUILDINGS

10.6.1. Availability

Underground electric distribution facilities may be installed within the tract of land upon which multiple-occupancy residential buildings will be constructed.

10.6.2. Contribution by Applicant

When feeder mains on tracts of land upon which multiple-occupancy buildings will be constructed are deemed necessary by the Company to provide and/or maintain adequate service, an underground installation is requested by the Applicant, or required by a governmental agency having the authority so to do, the Applicant shall contribute the differential costs provided in Section 10.3.2.b) and 10.3.3.c). There will be no contribution from the Applicant with respect to construction of underground distribution facilities other than feeder mains so long as the Company is free to construct such extensions in the most economical manner, and reasonably full use is made of the tract of land upon which the multiple-occupancy residential buildings will be constructed. Other conditions will require special arrangements. Additional charges specified in Paragraphs 10.2.5, 10.2.10 and 10.2.11 may also apply.

10.6.3. Responsibility of Applicant

The Applicant shall, at no cost to the Company:

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

b) Where the Company determines that transformers are to be located inside the building, the Applicant shall provide in accordance with Company specifications:

1) The vault or vaults necessary for the transformers and associated equipment.
2) The necessary raceways or conduit for the Company's supply cables from the vault or vaults to a suitable point five feet outside the building in accordance with the Company's plans and specifications.
3) Conduits underneath all buildings when required for the Company's supply cables. Such conduits shall extend a minimum of five feet beyond the edge of the buildings for joining to the Company's facilities.
4) The service entrance conductors and raceways from the Applicant's service equipment to the designated point of delivery within the vault.

c) Where the Company determines that transformers are to be located outside the building, the Applicant shall provide in accordance with Company specifications:

1) The space for padmounted equipment at or near the building, and protective devices for such equipment, if required.
2) The service entrance conductors and raceway from the Applicant's service equipment to the point of delivery designated by the Company at or near the building.

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

d) Provide proper easements, including the right of ingress and egress for the installation, operation and maintenance of the Company's facilities.

e) Ensure that the metering enclosures are appropriately marked with the same alphabetic or numeric designation used to identify the service address. Such markings shall be of a permanent nature.

10.6.4. Responsibility of the Company

The Company will:

a) Provide the Applicant with the Company's plans to supply the proposed building or complex of buildings, and specifications for the facilities to be provided by the Applicant.

(Continued on Sheet No. 6.150)

11.0 INSTALLATION OF NEW OR UPGRADED FACILITIES

SECTION 11.1 GENERAL

In accordance with F.A.C. Rule 25-6.064 this tariff section applies to requests for new or upgraded facilities. Nothing herein shall alter the charges or provisions outlined in sections 10 and 13 of this tariff.

An Applicant can be any person, corporation, or entity capable of complying with the requirements of this tariff that has made a request for new or upgraded facilities in accordance with this tariff.

11.1.1 CONTRIBUTION-IN-AID OF CONSTRUCTION (CIAC)

A CIAC shall be required from Applicants requesting new or upgraded facilities prior to construction of the requested facilities based on the formulas presented below.

(a) The CIAC for new or upgraded overhead facilities ($CIAC_{OH}$) shall be calculated as follows:

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

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

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

(iii) The expected annual base energy and demand charge revenues shall be estimated for a period ending not more than 5 years after the new or upgraded facilities are placed in service.

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

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

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

(i) The estimated cost differential between underground and overhead service shall be determined pursuant to sections 10 and 13 of this tariff.

(ii) Credit for work performed by the Applicant shall be determined and applied pursuant to sections 10 and 13 of this tariff; provided, however, that in no event shall the $CIAC_{UG}$ amount be less than zero.

(c) For non-governmental Applicants that require new or upgraded facilities with a total estimated cost of $50 million or more at the point of delivery, the Applicant shall be required to advance the total estimated work order job cost of installing the facilities required to provide service prior to construction of the requested facilities. The total estimated work order job cost shall be subject to refund less the required CIAC amount calculated in section 11.1.1(a) or 11.1.1(b). Upon the in-service date, the Applicant shall receive a monthly refund consisting of the applicable base energy charges and base demand charges actually incurred by the Applicant during that same monthly billing period. Such refund amount will be applied as a bill credit to the Applicant's monthly bill for a period not to exceed five (5) years from the in-service date or until the total estimated work order job cost of installing the facilities less the required CIAC has been refunded, whichever occurs first. The total amount to be refunded through bill credits shall not exceed the total estimated work order job cost of installing the facilities less the required CIAC, nor will the refund period exceed a period of five (5) years from the in-service date. Any unrefunded balance remaining five (5) years from the in-service date will become a non-refundable. If this section 11.1.1(c) is applicable, the Applicant shall not be subject to a Performance Guaranty Agreement.

~~(c)~~(d) In addition to payment of the CIAC, if facilities are requested or required by a governmental authority that are not usual and customary for the type of installation to be served, the Applicant shall also be responsible for the payment of the incremental cost of the requested facility in excess of the estimated cost of the Company's standard design.

11.1.2 CIAC True-Up

An Applicant may request a one-time review of a paid CIAC amount within 12 months following the in- service date of the new or upgraded facilities. Upon receiving a request, which must be in writing, the Company shall true-up the CIAC to reflect the actual construction costs and a revised estimate of base revenues. The revised estimate of base revenues shall be developed from the actual base revenues received at the time the request is made. If the true-up calculation result is different from the paid CIAC amount, the Company will either issue a refund or an invoice for this difference. This CIAC review is available only to an initial Applicant who paid the original full CIAC amount, not to any other Applicants who may be required to pay a pro-rata share as described in section 11.1.3.

(Continued on Sheet No. 6.200)

(Continued from Sheet No. 6.199)

11.1.3 Proration of CIAC

CIAC is pro-ratable if more Applicants than the Initial Applicant are expected to be served by the new or upgraded facilities ("New Facilities") within the three-year period following the in-service date. The Company shall collect the full CIAC amount from the Initial Applicant. Thereafter, the Company shall collect, and pay to the Initial Applicant, a pro-rata share of the CIAC from each additional Applicant to be served from these New Facilities until the three-year period has expired, or until the number of Applicants served by the New Facilities equals the number originally expected to be served during the three-year period, whichever comes first. Any CIAC or pro-rata share amount due from an Applicant shall be paid prior to construction. For purposes of this tariff, the New Facilities' in-service date is defined as the date on which the New Facilities are installed and service is available to the Initial Applicant, as determined by the Company.

SECTION 11.2 INSTALLATION OF UNDERGROUND ELECTRIC DISTRIBUTION FACILITIES FOR NEW CONSTRUCTION

11.2.0 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.

11.2.1 Application

This tariff section applies to all requests for underground electric distribution facilities where the facilities requested will constitute new construction, other than those requests covered by sections 10, 12 and 13 of this tariff. Any Applicant may submit a request as follows. Requests shall be in writing and must specify in detail the proposed facilities that the Applicant desires to be installed as underground electric distribution facilities in lieu of overhead electric distribution facilities. Upon receipt of a written request FPL will determine the non-refundable deposit amount necessary to secure a binding cost estimate and notify the applicant of said amount. Where system integrity would be compromised by the delay of a system improvement due to the time allowances specified below, said time allowances shall be reduced such that all terms and conditions of this tariff must be met 30 days prior to the date that construction must begin to allow the underground facility to be completed and operable to avert a system compromise.

11.2.2 Contribution-in-Aid-Of-Construction (CIAC)

Upon the payment of a non-refundable deposit by an Applicant, FPL shall prepare a binding cost estimate specifying the contribution-in-aid-of-construction (CIAC) required for the installation of the requested underground distribution facilities in addition to any CIAC required for facilities extension, where the installation of such facilities is feasible, and provide said estimate to the Applicant upon completion of the estimate along with an Underground Distribution Facilities Installation Agreement. The CIAC may be subject to increase or refund if the project scope is enlarged or reduced at the request of the Applicant, or the CIAC is found to have a material error prior to the commencement of construction. The binding cost estimate provided to an Applicant shall be considered expired if the Applicant does not enter into an Underground Distribution Facilities Installation Agreement and pay the CIAC amount specified for the installation of the requested underground electric distribution facilities within 180 days of delivery of the binding cost estimate to the Applicant by FPL.

11.2.3 Non-Refundable Deposits

The non-refundable deposit for a binding cost estimate for a direct buried cable in conduit underground electric distribution system shall be determined by multiplying the number of proposed trench feet for new underground electric distribution facilities to be installed by $~~0.75~~2.80. The deposit must be paid to FPL to initiate the estimating process. The deposit will not be refundable, however, it will be applied in the calculation of the CIAC required for the installation of underground distribution facilities. The deposit and the preparation of a binding cost estimate are a prerequisite to the execution of an Underground Distribution Facilities Installation Agreement. If the request for underground electric distribution facilities involves less than 250 proposed trench feet then no deposit will be required for a binding cost estimate, provided, however, that all other requirements of this tariff shall still apply.

(Continued on Sheet No. 6.210)

INSTALLATION OF UNDERGROUND ELECTRIC DISTRIBUTIONFACILITIES 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;[a]
+ 3) The net book value of the existing overhead facilities; [a]
- 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; [a]
+ 6) The 30-year net present value of the estimated non-storm underground v. overhead operational costs differential,
- 7) The 30-year net present value of the estimated average Avoided Storm Restoration Costs ("ASRC")[b].

[a] In calculating the Applicant's CIAC, elements 2, 3, and 5 of the CIAC formula above are to be excluded from CIAC due from an applicant who submits an application providing a binding notification that said applicant intends to convert existing non-hardened overhead distribution facilities to underground distribution facilities.

[b] Lines 6 & 7 will be combined to calculate a per mile credit.

In addition to payment of the CIAC, if facilities are requested or required by a governmental authority that are not usual and customary for the type of installation to be served, the Applicant shall also be responsible for payment of the incremental cost of the requested facility in excess of the estimated cost of the Company's standard design.

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 weather head, in a terminal, or meter box outside the building wall; the terminal or meter box; and the meter.

(Continued on Sheet No. 6.301)

(Continued from Sheet No. 6.301)

12.2.3 Non-Refundable Deposits

The non-refundable deposit for a binding cost estimate for conversion to a direct buried cable in conduit underground electric distribution system shall be determined by multiplying the number of pole line feet of existing overhead electric distribution facilities to be converted by $~~1.20~~3.26. The deposit must be paid to FPL to initiate the estimating process. The deposit will not be refundable, however, it will be applied in the calculation of the CIAC required for the installation of underground distribution facilities. The deposit and the preparation of a binding cost estimate are a prerequisite to the execution of an Underground Facilities Conversion Agreement. If the request for underground electric distribution facilities involves the conversion of less than 250 pole line feet of existing overhead facilities, then no deposit will be required for a binding cost estimate, provided, however, that all other requirements of this tariff shall still apply.

12.2.4 Non-Binding Cost Estimates

Any person, corporation, or entity may request a non-binding cost estimate free of charge. The non-binding cost estimate shall be an order of magnitude estimate to assist the requestor in determining whether to go forward with a binding cost estimate. An Underground Facilities Conversion Agreement may not be executed on the basis of a non-binding cost estimate.

12.2.5 Underground Facilities Conversion Agreement

Any Applicant seeking the installation of underground distribution facilities pursuant to a written request hereunder shall execute the Underground Facilities Conversion Agreement set forth in this tariff at Sheet No. 9.720. The applicable Agreement must be executed and the CIAC paid by the Applicant within 180 days of the delivery of the binding cost estimate to the Applicant. Failure to execute the applicable Agreement and pay the CIAC specified in the Agreement within the 180 day time limit, or termination of the Agreement, shall result in the expiration of the binding cost estimate. Any subsequent request for underground facilities will require the payment of a new deposit and the presentation of a new binding cost estimate. For good cause FPL may extend the 180 day time limit. Upon execution of the Underground Facilities Conversion Agreement, payment in full of the CIAC specified in the binding cost estimate, and compliance with the requirements of this tariff, FPL shall proceed to convert the facilities identified in a timely manner. However, new service extensions, maintenance and reliability projects, and service restorations shall take precedence over facilities conversions.

12.2.6 Simultaneous Conversion of Other Pole Licensees

Before the initiation of any project to provide underground electric distribution facilities pursuant to an Underground Facilities Conversion Agreement the Applicant shall have executed agreements with all affected pole licensees (e.g. telephone, cable TV, etc.) for the simultaneous conversion of those pole licensees' facilities and provide FPL with an executed copy of the Agreement(s). Such agreements shall specifically acknowledge that the affected pole licensees will coordinate their conversion with FPL and other licensees in a timely manner so as to not create unnecessary delays. Failure to present FPL with executed copies of any necessary agreements with affected pole licensees within 180 days after delivery of the binding cost estimate to the Applicant shall result in the expiration of the binding cost estimate, the return of any CIAC paid, and the termination of any Underground Facilities Conversion Agreement entered into between the Applicant and FPL.

12.2.7 Easements

Before the initiation of any project to provide underground electric distribution facilities pursuant to an Underground Facilities Conversion Agreement the Applicant shall provide FPL, at no cost to FPL, all easements, including legal descriptions of such easements and all survey work associated with producing legal descriptions of such easements, specified as necessary by FPL to accommodate the requested underground facilities along with an opinion of title that the easements are valid. Failure to provide the easements in the manner set forth above within 180 days after the delivery of the binding cost estimate to the Applicant shall result in the expiration of the binding cost estimate, the return of any CIAC paid, and the termination of any Underground Facilities Conversion Agreement entered into between the Applicant and FPL.

(Continued on Sheet No. 6.320)

(Continued from Sheet No. 6.320)

12.2.10 Type of System Provided

An underground distribution system will be provided in accordance with FPL's current design and construction standards. If facilities are requested or required by a governmental authority that are not consistent with FPL's current design and construction standards, the Applicant shall also be responsible for the incremental cost of the requested facility in excess of the estimated cost of the Company's standard design.

12.2.11 Design and Ownership

FPL will design, install, own, and maintain the electric distribution facilities up to the designated point of delivery except as otherwise noted. The Applicant may, subject to a contractual agreement with FPL, construct and install all or a portion of the underground distribution facilities provided that:

a) such work meets FPL's construction standards;

b) FPL will own and maintain the completed distribution facilities;

c) the construction and installation of underground distribution facilities by the Applicant is not expected to cause the general body of ratepayers to incur greater costs;

d) the Applicant agrees to pay FPL's current applicable hourly rate for engineering personnel for all time spent for (i) reviewing and inspecting the Applicant's work done, and (ii) developing any separate cost estimate(s) that are either requested by the Applicant to reflect only FPL's portion of the work or are required by FPL to reflect both the Applicant's and FPL's portions of the work pursuant to an Underground Facilities Conversion Agreement; and

e) the Applicant agrees to rectify any deficiencies found by FPL prior to the connection of any Customers to the underground electric distribution system and the removal of the overhead electric distribution facilities.

12.2.12 Relocation

Where underground electric facilities are requested as part of, or for the purpose of, relocation, the requirements of this tariff shall apply. As applicable, the Underground Facilities Conversion Agreement shall be executed as an addendum to the relocation agreement between FPL and the Applicant. In the event of any conflict between the relocation agreement and this tariff, the tariff shall control. Furthermore, where the regulations of the Federal or State Department of Transportation (DOT) prevent pre-payment of deposits and other conversion costs, the Federal or State DOT may pay the CIAC after the work has been performed.

SECTION 13.2 UNDERGROUND DISTRIBUTION FACILITIES TO SMALL GENERAL SERVICE/INDUSTRIAL CUSTOMERS

13.2.1 Application

This tariff section applies to all requests for Underground Service Facilities made by small general service/industrial Applicants for new service as is specified below:

a) Must be a new general service/industrial installation served by transformer sizes of 100 KVA or less for single or two phase and 300 KVA or less for three phase; and

b) Must be installed on the Applicant's property beginning at a point along the Applicant's property line and terminating at the Company's designated point of delivery.

The application of this tariff is in addition to and supplements the Company's other rules regarding extensions of facilities for service. An additional contribution-in-aid-of-construction may be required by those rules for extensions or installations of facilities necessary to accommodate a request for Underground Service Facilities made under this section.

13.2.2 Early Notification and Coordination

In order for the Company to provide service when required, it is necessary that the Applicant notify the Company during the early stages of planning projects. Close coordination is necessary throughout the planning and construction stages by the Company, the architect, the builder, the subcontractors and the consulting engineer to avoid delays and additional expense. Particular attention must be given to the scheduling of the construction of paved areas and the various subgrade installations of the several utilities. Failure of the Applicant to provide such notification and coordination shall result in the Applicant paying any additional costs incurred by the Company as a result of said failure.

13.2.3 Changes to Plans, Layout or Grade

The Applicant shall pay for any additional costs imposed on the Company by Applicant due to changes made in the development layout or final grade subsequent to an agreement. These costs include, but are not limited to, engineering design, administration and relocation expenses.

13.2.4 Type of System Provided

The costs quoted in these rules are for underground distribution primary/secondary conductors in direct buried conduit with above-grade appurtenances of standard Company design, excluding throwover service. Throwover service availability and its cost are determined by the Company on an individual basis. Unless otherwise stated, service will be provided at single or two-phase 120/240 volts or, where available, three phase 120/208 volts or 277/480 volts. If facilities are requested or required by a governmental authority that are not consistent with FPL's standard design, the Applicant shall also be responsible for the incremental cost of the requested facility in excess of the estimated cost of the Company's standard design.

13.2.5 Design and Ownership

The Company will design, install, own and maintain the electric distribution facilities up to the designated point of delivery except as otherwise noted. Any payment made by the Applicant under the provisions of these Rules will not convey to the Applicant any rights of ownership or right to specify Company facilities utilized to provide service.

(Continued on Sheet No. 6.510)

(Continued from Sheet No. 6.500)

13.2.6 Rights of Way and Easements

The Applicant shall record and furnish satisfactory rights of way and easements, including legal descriptions of such easements and all survey work associated with producing legal descriptions of such easements, as required by and at no cost to the Company prior to the Company initiating construction. Before the Company will start construction, these rights of way and easements must be cleared by the Applicant of trees, tree stumps and other obstructions that conflict with construction, staked to show property corners and survey control points, and graded to within six inches of final grade, with soil stabilized. In addition, the Applicant shall provide stakes showing final grade along the easement. Such clearing and grading must be maintained by the Applicant during construction by the utility.

13.2.7 Contribution and Credits

The Applicant shall pay the required contribution upon receipt of written notification from the Company. No utility construction shall commence prior to execution of the Underground Distribution Facilities Installation Agreement set forth in Tariff Sheet Nos. 9.700, 9.701 and 9.702 and payment in full of the entire contribution. Where, by mutual agreement, the Applicant performs any of the work normally performed by the Company, the Applicant shall receive a credit for such work in accordance with the credit amounts contained herein, provided that the work is in accordance with Company specifications. Such credits shall not exceed the total differential costs. Upon mutual agreement, t~~T~~he credit will either be applied as a reduction to the Applicant's contribution-in-aid of construction or be granted after the work has been inspected by the Company and, in the case of Applicant-installed conduit, after the Company pulls all applicable conductors. In no event shall the credit exceed the Applicant's contribution-in-aid of construction.

13.2.8 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 and transformers when the design of a general service/industrial building or its appurtenances limit perpetual accessibility for reading, testing, or making necessary repairs and adjustments.

13.2.9 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, 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.

13.2.10 Point of Delivery

The point of delivery shall be determined by the Company, but normally will be at or near the part of the building nearest the point at which the Company's 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 the primary/secondary lateral length, including labor and materials, required in excess of that which would have been needed to reach the Company's designated point of delivery. Any redesignation requested by the Applicant shall conform to good safety and construction practices as determined by the Company. Laterals shall be installed, where possible, in a direct line to the point of delivery.

13.2.11 Location of Meter and Raceway

The Applicant shall install a meter trough at the point designated by the Company and a raceway to accept the service lateral conductors if needed. Both will be installed in accordance with the Company's specifications.

(Continued on 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.

From Existing	Applicant's Contribution From Overhead Termination Point	Applicant's Contribution Underground Termination
1) Single phase radial	$0.00	$0.00
2) Two phase radial	$0.00	$0.00
3) Three phase radial (150 KVA)	$0.00	$0.00
4) Three phase radial (300 KVA)	$0.00	$0.00
5) Single phase loop	$0.00	$0.00
6) Two phase loop	$0.00	$0.00
7) Three phase loop (150 KVA)	$0.00	$0.00
8) Three phase loop (300 KVA)	$0.00	$0.00

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

1) Small single phase	$~~699.54~~1,119.90
2) Large single phase	$~~1,712.34~~2,606.91
3) Small three phase	$~~1,018.46~~1,565.12
4) Large three phase	$~~2,425.76~~3,698.05

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 3 wire service
1) Installed on a wood pole - accessible locations	$~~537.81~~750.37	$~~481.67~~735.48
2) Installed on a wood pole - inaccessible locations	$~~617.62~~859.56	$~~548.84~~829.29
3) Installed on a concrete pole - accessible locations	$~~605.35~~848.50	$~~549.22~~833.61

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

1) Handhole

a. Small - per handhole	$~~333.27~~520.40
b. Intermediate - per handhole	$~~428.96~~637.35
c. Large - per handhole	$~~1,338.15~~1,961.28

2) Pad Mounted secondary Junction Box – per box $~~3,978.16~~5,885.79

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. This charge is only applicable if the majority of the customer's service conductor diameter is less than 500 MCM.

Per cabinet (includes connecting up to 12 sets of conductor)	$~~13,219.40~~20,367.41
Tapping service conductors (if more than 12 sets) – per set	$~~91.76~~129.68

(Continued on Sheet No. 6.530)

(Continued from Sheet No. 6.520)

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

1) Single Phase - per box	$~~1,963.54~~2,833.22
2) Two Phase - per box	$~~2,562.44~~3,667.78
3) Three Phase - per box	$~~2,790.06~~3,983.48

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	$~~3.95~~5.09
2) Two Phase - per foot	$~~8.87~~10.78
3) Three Phase - per foot	$~~7.90~~10.63

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	$~~12.67~~16.18
2) Two Phase - per foot	$~~20.26~~25.17
3) Three Phase - per foot	$~~22.48~~28.79

h) The above costs are based upon arrangements that will permit serving the local underground distribution system within the general service/industrial development from overhead feeder mains. If feeder mains within the general service/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 general service/industrial development and equivalent overhead feeder mains, as follows:

	Applicant's Contribution
Cost per foot of feeder trench within the general service/industrial development (excluding switches)	$~~32.72~~35.47
Cost per above ground padmounted switch package	$~~43,680.63~~70,816.09

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

(Continued on Sheet 6.540)

(Continued from Sheet No. 6.530)

13.2.13 Contribution Adjustments

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

	Credit to the Applicant's Contribution
1) Credit per foot of primary trench	$~~4.64~~6.05
2) Credit per foot of secondary trench	$~~3.68~~4.80

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	$~~0.80~~1.04
2) Credit per foot of larger than 2" conduit	$~~1.12~~1.46

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	$~~310.50~~404.89
2) Credit per small handhole	$~~81.63~~106.44

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	$~~80.03~~104.35

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	$~~753.84~~983.00

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	$~~886.68~~1,156.22

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

Florida Power & Light Company Petition for Approval of Revisions to the Underground Residential Differential, Underground Commercial Differential, and Contribution-In-Aid-of-Construction Tariffs	Docket No. 2026_____-EI Date: April 1, 2026

Declaration of Michael Carras

1. My name is Michael Carras, and my business address is Florida Power & Light Company ("FPL" or the "Company"), 5430 Endeavor Drive, Jupiter, FL, 33478.

2. I am employed by FPL as Engineering Manager in the Design and Standards group. In that position, I am responsible for developing and maintaining FPL's electrical engineering standards for underground and overhead distribution systems, including the calculation and re-calculation of the Underground Residential Distribution ("URD") and Underground Commercial Distribution ("UCD") standard cost differentials used in FPL's annual test tariff filings and triennial URD and UCD tariff filings, in coordination with FPL's Business Services and Regulatory groups.

3. I hold a Bachelor of Science degree in Mechanical Engineering from the University of Central Florida. I have experience supporting distribution system engineering and project management for new construction and have served in field leadership roles overseeing the construction and maintenance of distribution infrastructure and supporting storm restoration operations. My professional experience supports my current responsibilities within FPL's Design and Standards organization.

4. I am authorized to make this declaration on behalf of FPL in connection with FPL's Petition for Approval of Revisions to the Underground Residential Differential, Underground

Commercial Differential, and Contribution-In-Aid-of-Construction Tariffs (the "Petition") filed in above-captioned docket.

5. I have personal knowledge of the matters stated in this declaration, or I have acquired knowledge of such matters in the ordinary course of my duties for FPL, and I am competent to testify to them.

6. I have read the foregoing Petition and Appendices 1 through 4 attached thereto.

7. The facts stated in the Petition and supporting Appendices are true and correct, including, without limitation, the following:

(a) In the Petition, FPL seeks approval of three categories of tariff modifications: (i) updates to the cost differential and credits for residential underground service and associated Underground Residential Differential ("URD") tariff sheets; (ii) updates to the cost differential and credits for commercial underground service and associated Underground Commercial Differential ("UCD") tariff sheets; and (iii) revisions and clarifications to certain contribution-in-aid-of-construction ("CIAC") and related deposit tariff provisions.

(b) FPL has not met or exceeded the 10% threshold in Rule 25-6.078, Florida Administrative Code, since FPL's last URD tariff filing in Docket No. 20230045-EI. FPL is submitting this Petition pursuant to Rule 25-6.078, Florida Administrative Code, because three years have passed since FPL last updated its URD tariff.

(c) As stated in the Petition, FPL seeks approval to update the cost differential and credits for residential underground service in revised URD Tariff Sheet Nos. 6.095, 6.100, 6.110, 6.115, 6.120, 6.125, and 6.130. Appendix 1.1 to the Petition sets forth the basis for the estimated average differential and Appendix 1.2 to the Petition provides supporting cost data and calculations.

(d) As stated in the Petition, FPL seeks approval to update the cost differential and credits for small general and industrial underground service in revised UCD Tariff Sheet Nos. 6.520, 6.530, and 6.540. Appendix 2.1 to the Petition sets forth the basis for the estimated average differential and Appendix 2.2 to the Petition provides supporting cost data and calculations.

(e) As stated in the Petition, FPL seeks Florida Public Service Commission ("Commission") approval to modify Tariff Sheet Nos. 6.020, 6.090, 6.100, 6.120, 6.130, 6.140, 6.199, 6.300, 6.330, and 6.500 to more clearly state that, in addition to payment of the required CIAC, if facilities are requested or required by a governmental authority that are not usual and customary for the type of installation to be served, the customer shall also be responsible for the payment of the incremental cost of the requested facility in excess of the estimated cost of the Company's standard design. These proposed clarifications are consistent with FPL's current practices and have no impact on the amount of CIAC to be paid by customers seeking new or upgraded services.

(f) As stated in the Petition, FPL seeks Commission approval to revise Section 2.2 of Tariff Sheet No. 6.020 to make it clear that all CIAC shall be calculated pursuant to rules and regulations of FPL's Commission-approved tariffs. This proposed revision is consistent with FPL's current practices and has no impact on the amount of CIAC to be paid by customers seeking new or upgraded services.

(g) As stated in the Petition, FPL seeks Commission approval to revise Tariff Sheet No. 6.199 to provide greater guidance on the overhead to underground differential and credits used to calculate the CIAC for customers requesting underground service. This proposed clarification is consistent with FPL's current practices and has no impact on the amount of CIAC to be paid by customers seeking new or upgraded services.

(h) As stated in the Petition, FPL seeks Commission approval to revise Tariff Sheet Nos. 6.090 and 6.510 to clarify that credits received by an applicant for the underground work the applicant performs shall, upon mutual agreement, be applied either as a reduction to the applicant's CIAC or granted after the applicant's work is completed, but in no event shall the credit exceed the CIAC amount due from the applicant. These proposed clarifications are consistent with FPL's current practices and have no impact on the amount of CIAC to be paid by customers seeking new or upgraded services.

(i) As stated in the Petition, FPL seeks to update the deposit amounts required for a binding cost estimate under URD Tariff Sheet No. 6.200 and UCD Tariff Sheet No. 6.310 to better reflect current costs. These proposed clarifications are consistent with FPL's current practices and have no impact on the amount of CIAC to be paid by customers seeking new or upgraded services.

(j) Copies of the foregoing updated and clarified URD, UCD, and CIAC tariff sheets in both final and legislative formats are included in Appendices 3 and 4 to the Petition, respectively.

(k) Appendices 1 through 4 attached to the Petition were prepared by me or under my direct supervision.

8. This declaration is made to verify the Petition and its supporting Appendices 1 through 4 pursuant to Section 92.525, Florida Statutes.

Under penalties of perjury, I declare that I have read the Petition and foregoing declaration and that the facts stated therein are true and correct to the best of my knowledge and belief.

By: Michael Carras Date: April 1, 2026

Michael Carras