



Matthew R. Bernier
ASSOCIATE GENERAL COUNSEL

October 7, 2025

VIA ELECTRONIC FILING

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

Re: Annual Overhead/Underground Residential Differential Cost Data; Undocketed

Dear Mr. Teitzman:

Attached for filing, pursuant to Rule 25-6.078, F.A.C., is Duke Energy Florida, LLC's annual Overhead/Underground Residential Differential Cost Data (Form PSC/ECO 13-E, Schedules 1 through 3).

Thank you for your assistance in this matter. Please feel free to call me at (850) 521-1428 should you have any questions concerning this filing.

Respectfully,

/s/ Matthew R. Bernier

Matthew R. Bernier

MRB/vr
Enclosures

Utility Name: DUKE ENERGY FLORIDA

Date: 8/20/2025

OVERHEAD/UNDERGROUND RESIDENTIAL DIFFERENTIAL COST DATA
DUKE TRENCH AND INSTALL CONDUIT

Low Density 210 Lot Subdivision
Cost per Service Lateral

ITEM	OVERHEAD	UNDERGROUND	DIFFERENTIAL
Labor	2,377	2,352	(25)
Material	930	1,648	718
TOTAL	3,307	4,000	693
Net Present Value (NPV) Operational Cost			(2,051)
TOTAL Including NPV Operational Cost			(1,358)

The differential cost has changed by **-1,536.1%**

Utility Name: DUKE ENERGY FLORIDA

Date: 8/20/2025

OVERHEAD MATERIAL AND LABOR
DUKE TRENCH AND INSTALL CONDUIT

Low Density 210 Lot Subdivision
Cost per Service Lateral

ITEM	MATERIAL	LABOR	TOTAL
Service(2)	106.87	297.93	404.80
Primary	164.19	608.46	772.65
Secondary	105.38	222.59	327.97
Initial Tree Trim	0.00	0.00	0.00
Poles	181.47	579.43	760.90
Transformers	237.22	90.71	327.93
Sub-Total	795.13	1,799.12	2,594.25
Stores Handling(1,3)	135.17	0.00	135.17
Sub-Total	930.30	1,799.12	2,729.42
Engineering(4)	0.00	201.50	201.50
Supervision (5)	0.00	376.02	376.02
Fleet (6)	0.00	207.62	207.62
TOTAL	930.30	2,376.64	3,306.93

1-Includes Sales Tax.

2-Meters not included - overhead and underground cost is the same.

3-10% adders for stores plus 7% sales tax

4-Design and Project Management - 11.2% of labor

5-Indirects - including management and supervision - 20.9% of labor

6-Fleet - 11.54% of labor (cost is imbedded in labor for material)

Utility Name: DUKE ENERGY FLORIDA

Date: 8/20/2025

UNDERGROUND MATERIAL AND LABOR
DUKE TRENCH AND INSTALL CONDUIT

Low Density 210 Lot Subdivision
Cost per Service Lateral

ITEM	MATERIAL	LABOR	TOTAL
Service (2)	132.90	97.68	230.58
Primary	341.92	320.64	662.56
Secondary	450.83	539.07	989.91
Transformers	482.49	21.19	503.67
TRENCHING:			
Prim. & Secondary	0.00	298.85	298.85
Service	0.00	502.93	502.93
Sub-Total	1,408.14	1,780.36	3,188.51
Stores Handling(1,3)	239.38	0.00	239.38
Sub-Total	1,647.53	1,780.36	3,427.89
Engineering(4)	0.00	199.40	199.40
Supervision (5)	0.00	372.10	372.10
Fleet (6)	0.00	205.45	205.45
TOTAL	1,647.53	2,351.86	3,999.39

1-Includes Sales Tax.

2-Meters not included - overhead and underground cost is the same.

3-10% adders for stores plus 7% sales tax

4-Design and Project Management - 11.2% of labor

5-Indirects - including management and supervision - 20.9% of labor

6-Fleet - 11.54% of labor (cost is imbedded in labor for material)

Utility Name: DUKE ENERGY FLORIDA

Date: 8/20/2025

OVERHEAD/UNDERGROUND RESIDENTIAL DIFFERENTIAL COST DATA
CUSTOMER TRENCH MAINLINE - DUKE SERVICES

Low Density 210 Lot Subdivision
Cost per Service Lateral

ITEM	OVERHEAD	UNDERGROUND	DIFFERENTIAL
Labor	2,377	1,344	(1,033)
Material	930	1,314	384
TOTAL	3,307	2,658	(649)
Net Present Value (NPV) Operational Cost			(2,051)
TOTAL Including NPV Operational Cost			(2,700)

The differential cost has changed by **-73.2%**

Utility Name: DUKE ENERGY FLORIDA

Date: 8/20/2025

OVERHEAD MATERIAL AND LABOR
CUSTOMER TRENCH MAINLINE - DUKE SERVICES

Low Density 210 Lot Subdivision
Cost per Service Lateral

ITEM	MATERIAL	LABOR	TOTAL
Service(2)	106.87	297.93	404.80
Primary	164.19	608.46	772.65
Secondary	105.38	222.59	327.97
Initial Tree Trim	0.00	0.00	0.00
Poles	181.47	579.43	760.90
Transformers	237.22	90.71	327.93
Sub-Total	795.13	1,799.12	2,594.25
Stores Handling(1,3)	135.17	0.00	135.17
Sub-Total	930.30	1,799.12	2,729.42
Engineering(4)	0.00	201.50	201.50
Supervision (5)	0.00	376.02	376.02
Fleet (6)	0.00	207.62	207.62
TOTAL	930.30	2,376.64	3,306.93

1-Includes Sales Tax.

2-Meters not included - overhead and underground cost is the same.

3-10% adders for stores plus 7% sales tax

4-Design and Project Management - 11.2% of labor

5-Indirects - including management and supervision - 20.9% of labor

6-Fleet - 11.54% of labor (cost is imbedded in labor for material)

Utility Name: DUKE ENERGY FLORIDA

Date: 8/20/2025

UNDERGROUND MATERIAL AND LABOR
CUSTOMER TRENCH MAINLINE - DUKE SERVICES

Low Density 210 Lot Subdivision
Cost per Service Lateral

ITEM	MATERIAL	LABOR	TOTAL
Service (2)	132.90	97.68	230.58
Primary	211.63	133.90	345.53
Secondary	295.94	261.86	557.80
Transformers	482.49	21.19	503.67
TRENCHING:			
Prim. & Secondary	0.00	0.00	0.00
Service	0.00	502.93	502.93
Sub-Total	1,122.96	1,017.55	2,140.51
Stores Handling(1,3)	190.90	0.00	190.90
Sub-Total	1,313.86	1,017.55	2,331.41
Engineering(4)	0.00	113.97	113.97
Supervision (5)	0.00	212.67	212.67
Fleet (6)	0.00	117.43	117.43
TOTAL	1,313.86	1,344.19	2,658.05

1-Includes Sales Tax.

2-Meters not included - overhead and underground cost is the same.

3-10% adders for stores plus 7% sales tax

4-Design and Project Management - 11.2% of labor

5-Indirects - including management and supervision - 20.9% of labor

6-Fleet - 11.54% of labor (cost is imbedded in labor for material)

Utility Name: DUKE ENERGY FLORIDA

Date: 8/20/2025

OVERHEAD/UNDERGROUND RESIDENTIAL DIFFERENTIAL COST DATA
CUSTOMER TRENCH ALL

Low Density 210 Lot Subdivision
Cost per Service Lateral

ITEM	OVERHEAD	UNDERGROUND	DIFFERENTIAL
Labor	2,377	1,110	(1,267)
Material	930	1,190	260
TOTAL	3,307	2,300	(1,007)
Net Present Value (NPV) Operational Cost			(2,051)
TOTAL Including NPV Operational Cost			(3,058)

The differential cost has changed by **-57.1%**

Utility Name: DUKE ENERGY FLORIDA

Date: 8/20/2025

OVERHEAD MATERIAL AND LABOR
CUSTOMER TRENCH ALL

Low Density 210 Lot Subdivision
Cost per Service Lateral

ITEM	MATERIAL	LABOR	TOTAL
Service(2)	106.87	297.93	404.80
Primary	164.19	608.46	772.65
Secondary	105.38	222.59	327.97
Initial Tree Trim	0.00	0.00	0.00
Poles	181.47	579.43	760.90
Transformers	237.22	90.71	327.93
Sub-Total	795.13	1,799.12	2,594.25
Stores Handling(1,3)	135.17	0.00	135.17
Sub-Total	930.30	1,799.12	2,729.42
Engineering(4)	0.00	201.50	201.50
Supervision (5)	0.00	376.02	376.02
Fleet (6)	0.00	207.62	207.62
TOTAL	930.30	2,376.64	3,306.93

1-Includes Sales Tax.

2-Meters not included - overhead and underground cost is the same.

3-10% adders for stores plus 7% sales tax

4-Design and Project Management - 11.2% of labor

5-Indirects - including management and supervision - 20.9% of labor

6-Fleet - 11.54% of labor (cost is imbedded in labor for material)

Utility Name: DUKE ENERGY FLORIDA

Date: 8/20/2025

UNDERGROUND MATERIAL AND LABOR
CUSTOMER TRENCH ALL

Low Density 210 Lot Subdivision
Cost per Service Lateral

ITEM	MATERIAL	LABOR	TOTAL
Service (2)	61.33	389.51	450.84
Primary	211.63	133.90	345.53
Secondary	261.86	295.94	557.80
Transformers	482.49	21.19	503.67
TRENCHING:			
Prim. & Secondary	0.00	0.00	0.00
Service	0.00	0.00	0.00
Sub-Total	1,017.30	840.54	1,857.85
Stores Handling(1,3)	172.94	0.00	172.94
Sub-Total	1,190.25	840.54	2,030.79
Engineering(4)	0.00	94.14	94.14
Supervision (5)	0.00	175.67	175.67
Fleet (6)	0.00	97.00	97.00
TOTAL	1,190.25	1,110.36	2,300.60

1-Includes Sales Tax.

2-Meters not included - overhead and underground cost is the same.

3-10% adders for stores plus 7% sales tax

4-Design and Project Management - 11.2% of labor

5-Indirects - including management and supervision - 20.9% of labor

6-Fleet - 11.54% of labor (cost is imbedded in labor for material)