

1 **Q. [Labor Charges] – In response to CA-NP-060 Attachment A at page 2, the Company**
2 **states that percentages have been developed for allocating labor charges to**
3 **retirements where replacement occurs. At this time, please provide all support and**
4 **justification for the 25% and 50% values. This response should include all**
5 **workpapers, assumptions, considerations, and all material reviewed and/or relied**
6 **upon in sufficient detail to permit verification of the results.**

7
8 A. The referenced 25% and 50% allocation factors in the Capitalization Policy do not
9 represent a change from past practice. These allocation factors are intended to ensure
10 consistent cost allocation on a Company wide basis for jobs that include replacement of
11 units of property.¹ As noted in the response to Request for Information CA-NP-060, the
12 allocation factors are used only in circumstances where more precise information upon
13 which to base the cost allocation is unavailable.

14
15 The allocation factors are based on unit time estimates developed by Newfoundland
16 Power in the mid-1980s for use in a construction cost estimating system. The unit time
17 estimates, which are provided in Attachment A, were developed based on the historical
18 experience of the Company's senior construction staff. The 25% and 50% values used in
19 the Capitalization Policy were derived from these unit time estimates, with consideration
20 given to the practicalities of timesheet completion.

¹ In practice, jobs that involve replacement of units of property include the removal of an old asset and the subsequent installation of a new asset. The actual work involved therefore has both a retirement component and a capital component.

Unit Time Estimates

UNIT CODES

Unit Code	Item	Install Hours	Remove Hours	Transfer Hours
CRIB	CRIB	14.00	4.00	18.00
PHOLE.1	EXCAVATE POLE HOLE IN EARTH USING AUGER	3.00	0.00	0.00
PHOLE.2	EXCAV POLE HOLE IN EARTH (HAND TOOLS) PER FT.	1.50	0.00	0.00
PHOLE.3	EXCAVATE POLE HOLE IN ROCK PER FOOT	2.00	0.00	0.00
PHOLE.4	EXCAVATE POLE HOLE IN BOG (PER FOOT)	2.00	0.00	0.00
P30.4	POLE 30' CLASS 4 , PENTA TREATED PINE	3.00	3.00	6.00
P25.4	POLE 25' CLASS 4 , PENTA TREATED PINE	3.00	3.00	6.00
P35.3	POLE 35' CLASS 3 , PENTA TREATED POLE	3.50	3.00	6.00
P35.4	POLE 35' CLASS 4 , PENTA TREATED PINE	3.50	3.00	6.00
P40.3	POLE 40' CLASS 3 , PENTA TREATED POLE	4.00	4.00	8.00
P40.4	POLE 40' CLASS 4 , PENTA TREATED POLE	4.00	4.00	8.00
P45.3	POLE 45' CLASS 3 , PENTA TREATED POLE	5.00	5.00	10.00
P45.4	POLE 45' CLASS 4 , PENTA TREATED POLE	5.00	5.00	10.00
P50.3	POLE 50' CLASS 3 , PENTA TREATED POLE	5.00	5.00	10.00
P50.4	POLE 50' CLASS 4 , PENTA TREATED POLE	5.00	5.00	10.00
P55.2	POLE 55' CLASS 2 , PENTA TREATED POLE	5.00	5.00	10.00
P55.3	POLE 55' CLASS 3 , PENTA TREATED POLE	5.00	5.00	10.00
P55.4	POLE 55' CLASS 4 , PENTA TREATED POLE	5.00	5.00	10.00
P60.2	POLE 60' CLASS 2 , PENTA TREATED POLE	5.00	5.00	10.00
P60.3	POLE 60' CLASS 3 , PENTA TREATED POLE	5.00	5.00	10.00
P60.4	POLE 60' CLASS 4 , PENTA TREATED POLE	5.00	5.00	10.00
P65.2	POLE 60' CLASS 2 , PENTA TREATED POLE	5.00	5.00	10.00
P65.3	POLE 65' CLASS 3 , PENTA TREATED POLE	5.00	5.00	10.00
P65.4	POLE 65' CLASS 4 , PENTA TREATED POLE	5.00	5.00	10.00
P70.4	POLE 70' CLASS 4 , PENTA TREATED POLE	6.00	6.00	12.00
PC25	POLE 25' CLASS B , SPUN CONCRETE	3.00	3.00	6.00
PC32	POLE 32'6" CLASS B , SPUN CONCRETE	3.00	3.00	6.00
PC45	POLE 45' CLASS BT , SPUN CONCRETE	3.00	3.00	6.00
PS25	POLE 25' STEEL GALV.	3.00	3.00	6.00
PS32	POLE 32'5" STEEL GALV.	3.00	3.00	6.00
ROD	GROUND ROD	1.00	0.00	1.00
PS45	POLE 45' STEEL GALV.	3.00	3.00	6.00
G1	GUYS -G1	0.75	0.30	1.05
G2	GUYS -G2	0.75	0.30	1.05
G3	GUYS -G3	0.75	0.30	1.05
G4	GUYS -G4	0.75	0.30	1.05
SA	SECONDARY SA	0.75	0.30	1.05
SB	SECONDARY SB	0.75	0.30	1.05
SDE.A	SECONDARY SDE - 2/0 COND.	0.75	0.30	1.05
SE35.A	SECONDARY SE35 - 2/0 COND.	0.75	0.30	1.05
SE60.A	SECONDARY SE60 - 2/0 COND.	0.75	0.30	1.05
SDE.B	SECONDARY SDE - 4/0 COND.	0.75	0.30	1.05
SE35.B	SECONDARY SE35 - 4/0 COND.	0.75	0.30	1.05
SE60.B	SECONDARY SE60 - 4/0 COND.	0.75	0.30	1.05
1A.1	12.5 - 1A	0.75	0.30	1.05
1B.1	12.5 - 1B	0.75	0.30	1.05
1C.1	12.5 - 1C	0.75	0.30	1.05
1D.1	12.5 - 1D	0.75	0.30	1.05
1DD.1	12.5 - 1DD	1.00	0.40	1.40
1DDL.1	12.5 - 1DDL	1.00	0.40	1.40
1DE.1	12.5 - 1DE	0.75	0.30	1.05
1DEL.1	12.5 - 1DEL	0.75	0.30	1.05
1DL.1	12.5 - 1DL	0.75	0.30	1.05
1E.1	12.5 - 1E	1.50	0.60	2.10
1EL.1	12.5 - 1EL	1.50	0.60	2.10
1T.1	12.5 - 1T	0.75	0.30	1.05
1TD.1	12.5 - 1TD	1.50	0.60	2.10
1TDL.1	12.5 - 1TDL	1.50	0.60	2.10
1TL.1	12.5 - 1TL	0.75	0.30	1.05
2A.A1	12.5 - 2A - 1/0 COND.	1.50	0.60	2.10
2AL.A1	12.5 - 2A - 1/0 COND.	1.50	0.60	2.10
2AV.A1	12.5 - 2AV - 1/0 COND.	1.50	0.60	2.10
2B.A1	12.5 - 2B - 1/0 COND.	1.50	0.60	2.10

UNIT CODES

Unit Code	Item	Install Hours	Remove Hours	Transfer Hours
2BL.A1	12.5 - 2BL - 1/0 COND.	1.50	0.60	2.10
2C.A1	12.5 - 2C - 1/0 COND.	1.50	0.60	2.10
2CL.A1	12.5 - 2CL - 1/0 COND.	1.50	0.60	2.10
2D.A1	12.5 - 2D - 1/0 COND.	1.50	0.60	2.10
2DD.A1	12.5 - 2DD - 1/0 COND.	3.00	1.20	4.20
2DDL.A1	12.5 - 2DDL - 1/0 COND.	4.50	1.80	6.30
2DE.A1	12.5 - 2DE - 1/0 COND.	2.25	0.90	3.15
2DEL.A1	12.5 - 2DEL - 1/0 COND.	1.50	0.60	2.10
2DL.A1	12.5 - 2DL - 1/0 COND.	2.25	0.90	3.15
2E.A1	12.5 - 2E - 1/0 COND.	2.25	0.90	3.15
2EL.A1	12.5 - 2EL - 1/0 COND.	2.25	0.90	3.15
2T.A1	12.5 - 2T - 1/0 COND.	1.50	0.60	2.10
2TD.A1	12.5 - 2TD - 1/0 COND.	3.00	1.20	4.20
2TL.A1	12.5 - 2TL - 1/0 COND.	1.50	0.60	2.10
3A.A1	12.5 - 3A - 1/0 COND.	1.50	0.60	2.10
3AL.A1	02.5 - 3A - 1/0 COND.	1.50	0.60	2.10
3AV.A1	12.5 - 3AV - 1/0 COND.	1.50	0.60	2.10
3B.A1	12.5 - 3B - 1/0 COND.	1.50	0.60	2.10
3BL.A1	12.5 - 3BL - 1/0 COND.	1.50	0.60	2.10
3C.A1	12.5 - 3C - 1/0 COND.	1.50	0.60	2.10
3CL.A1	12.5 - 3CL - 1/0 COND.	1.50	0.60	2.10
3D.A1	12.5 - 3D - 1/0 COND.	1.50	0.60	2.10
3DD.A1	12.5 - 3DD - 1/0 COND.	3.00	1.20	4.20
3DDL.A1	12.5 - 3DDL - 1/0 COND.	4.50	1.80	6.30
3DE.A1	12.5 - 3DE - 1/0 COND.	2.25	0.90	3.15
3DEL.A1	12.5 - 3DEL - 1/0 COND.	2.25	0.60	2.10
3DL.A1	12.5 - 3DL - 1/0 COND.	2.25	0.90	3.15
3E.A1	12.5 - 3E - 1/0 COND.	2.25	0.90	3.15
3EL.A1	12.5 - 3EL - 1/0 COND.	2.25	0.90	3.15
3T.A1	12.5 - 3T - 1/0 COND.	1.50	0.60	2.10
3TD.A1	12.5 - 3TD - 1/0 COND.	3.00	1.20	4.20
3TL.A1	12.5 - 3TL - 1/0 COND.	1.50	0.60	2.10
2A.B1	12.5 - 2A - 4/0 COND.	1.50	0.60	2.10
2AL.B1	12.5 - 2AL - 4/0 COND.	1.50	0.60	2.10
2AV.B1	12.5 - 2AV - 4/0 COND.	1.50	0.60	2.10
2B.B1	12.5 - 2B - 4/0 COND.	1.50	0.60	2.10
2BL.B1	12.5 - 2BL - 4/0 COND.	1.50	0.60	2.10
2C.B1	12.5 - 2C - 4/0 COND.	1.50	0.60	2.10
2CH.B1	12.5 - 2CH - 4/0 COND.	1.50	0.60	2.10
2CL.B1	12.5 - 2CL - 4/0 COND.	1.50	0.60	2.10
2CLH.B1	12.5 - 2CHL - 4/0 COND.	1.50	0.60	2.10
2D.B1	12.5 - 2D - 4/0 COND.	1.50	0.60	2.10
2DD.B1	12.5 - 2DD - 4/0 COND.	3.00	1.20	4.20
2DDL.B1	12.5 - 2DDL - 4/0 COND.	4.50	1.80	6.30
2DE.B1	12.5 - 2DE - 4/0 COND.	2.25	0.90	3.15
2DEL.B1	12.5 - 2DEL - 4/0 COND.	1.50	0.60	2.10
2DL.B1	12.5 - 2DL - 4/0 COND.	2.25	0.90	3.15
2E.B1	12.5 - 2E - 4/0 COND.	2.25	0.90	3.15
2EL.B1	12.5 - 2EL - 4/0 COND.	2.25	0.90	3.15
2T.B1	12.5 - 2T - 4/0 COND.	1.50	0.60	2.10
2TD.B1	12.5 - 2TD - 4/0 COND.	3.00	1.20	4.20
2TLX.B1	12.5 - 2TLX - 4/0 COND.	3.00	1.20	4.20
3A.B1	12.5 - 3A - 4/0 COND.	1.50	0.60	2.10
3AL.B1	12.5 - 3AL - 4/0 COND.	1.50	0.60	2.10
3AV.B1	12.5 - 3AV - 4/0 COND.	1.50	0.60	2.10
3B.B1	12.5 - 3B - 4/0 COND.	1.50	0.60	2.10
3BL.B1	12.5 - 3BL - 4/0 COND.	1.50	0.60	2.10
3C.B1	12.5 - 3C - 4/0 COND.	1.50	0.60	2.10
3CH.B1	12.5 - 3CH - 4/0 COND.	1.50	0.60	2.10
3CL.B1	12.5 - 3CL - 4/0 COND.	1.50	0.60	2.10
3CLH.B1	12.5 - 3CLH - 4/0 COND.	1.50	0.60	2.10
3D.B1	12.5 - 3D - 4/0 COND.	1.50	0.60	2.10
3DD.B1	12.5 - 3DD - 4/0 COND.	3.00	1.20	4.20
3DDL.B1	12.5 - 3DDL - 4/0 COND.	4.50	1.80	6.30
3DE.B1	12.5 - 3DE - 4/0 COND.	2.25	0.90	3.15
3DEL.B1	12.5 - 3DEL - 4/0 COND.	1.50	0.60	2.10
3DL.B1	12.5 - 3DL - 4/0 COND.	2.25	0.90	3.15
3E.B1	12.5 - 3E - 4/0 COND.	2.25	0.90	3.15

UNIT CODES

Unit Code	Item	Install Hours	Remove Hours	Transfer Hours
3EL.B1	12.5 - 3EL - 4/0 COND.	2.25	0.90	3.15
3T.B1	12.5 - 3T - 4/0 COND.	1.50	0.60	2.10
3TD.B1	12.5 - 3TD - 4/0 COND.	3.00	1.20	4.20
3TLX.B1	12.5 - 3TLX - 4/0 COND.	3.00	1.20	4.20
6A.B1	12.5 - 6A - 4/0 COND.	3.00	1.20	4.20
6B.B1	12.5 - 6B - 4/0 COND.	3.00	1.20	4.20
6C.B1	12.5 - 6C - 4/0 COND.	3.00	1.20	4.20
6D.B1	12.5 - 6D - 4/0 COND.	3.00	1.20	4.20
6E.B1	12.5 - 6E - 4/0 COND.	4.50	1.80	6.30
2A.C1	12.5 - 2A - 477 MCM	1.50	0.60	2.10
2AV.C1	12.5 - 2AV - 477 MCM	1.50	0.60	2.10
2B.C1	12.5 - 2B - 477 MCM	1.50	0.60	2.10
2C.C1	12.5 - 2C - 477 MCM	1.50	0.60	2.10
2CH.C1	12.5 - 2CH - 477 MCM	1.50	0.60	2.10
2D.C1	12.5 - 2D - 477 MCM	1.50	0.60	2.10
2DD.C1	12.5 - 2DD - 477 MCM	3.00	1.20	4.20
2DE.C1	12.5 - 2DE - 477 MCM	2.25	0.90	3.15
2E.C1	12.5 - 2E - 477 MCM	2.25	0.90	3.15
2T.C1	12.5 - 2T - 477 MCM	1.50	0.60	2.10
2TD.C1	12.5 - 2TD - 477 MCM	3.00	1.20	4.20
3A.C1	12.5 - 3A - 477 MCM	1.50	0.60	2.10
3AV.C1	12.5 - 3AV - 477 MCM	1.50	0.60	2.10
3B.C1	12.5 - 3B - 477 MCM	1.50	0.60	2.10
3C.C1	12.5 - 3C - 477 MCM	1.50	0.60	2.10
3CH.C1	12.5 - 3CH - 477 MCM	1.50	0.60	2.10
3D.C1	12.5 - 3D - 477 MCM	1.50	0.60	2.10
3DD.C1	12.5 - 3DD - 477 MCM	3.00	1.20	4.20
3DE.C1	12.5 - 3DE - 477 MCM	2.25	0.90	3.15
3E.C1	12.5 - 3E - 477 MCM	2.25	0.90	3.15
3T.C1	12.5 - 3T - 477 MCM	1.50	0.60	2.10
3TD.C1	12.5 - 3TD - 477 MCM	3.00	1.20	4.20
6A.C1	12.5 - 6A - 477 MCM	3.00	1.20	4.20
6B.C1	12.5 - 6B - 477 MCM	3.00	1.20	4.20
6C.C1	12.5 - 6C - 477 MCM	3.00	1.20	4.20
6D.C1	12.5 - 6D - 477 MCM	3.00	1.20	4.20
6E.C1	12.5 - 6E - 477 MCM	4.50	1.80	6.30
1A.2	25 KV. - 1A	0.75	0.30	1.05
1B.2	25 KV. - 1B	0.75	0.30	1.05
1C.2	25 KV. - 1C	0.75	0.30	1.05
1D.2	25 KV. - 1D	0.75	0.30	1.05
1DD.2	25 KV. - 1DD	1.00	0.40	1.40
1DDL.2	25 KV. - 1DDL	1.00	0.40	1.40
1DE.2	25 KV. - 1DE	0.75	0.30	1.05
1DEL.2	25 KV. - 1DEL	0.75	0.30	1.05
1DL.2	25 KV. - 1DL	0.75	0.30	1.05
1E.2	25 KV. - 1E	1.50	0.60	2.10
1EL.2	25 KV. - 1EL	1.50	0.60	2.10
1T.2	25 KV. - 1T	0.75	0.30	1.05
1TD.2	25 KV. - 1TD	1.50	0.60	2.10
1TDL.2	25 KV. - 1TDL	1.50	0.60	2.10
1TL.2	25 KV. - 1TL	0.75	0.30	1.05
2A.A2	25 KV. - 2A - 1/0 COND.	1.50	0.60	2.10
2AL.A2	25 KV. - 2AL - 1/0 COND.	1.50	0.60	2.10
2AV.A2	25 KV. - 2AV - 1/0 COND.	1.50	0.60	2.10
2B.A2	25 KV. - 2B - 1/0 COND.	1.50	0.60	2.10
2BL.A2	25 KV. - 2BL - 1/0 COND.	1.50	0.60	2.10
2C.A2	25 KV. - 2C - 1/0 COND.	1.50	0.60	2.10
2CL.A2	25 KV. - 2CL - 1/0 COND.	1.50	0.60	2.10
2D.A2	25 KV. - 2D - 1/0 COND.	1.50	0.60	2.10
2DD.A2	25 KV. - 2DD - 1/0 COND.	3.00	1.20	4.20
2DDL.A2	25 KV. - 2DDL - 1/0 COND.	4.50	1.80	6.30
2DE.A2	25 KV. - 2DE - 1/0 COND.	2.25	0.90	3.15
2DEL.A2	25 KV. - 2DEL - 1/0 COND.	1.50	0.60	2.10
2DL.A2	25 KV. - 2DL - 1/0 COND.	2.25	0.90	3.15
2E.A2	25 KV. - 2E - 1/0 COND.	2.25	0.90	3.15
2EL.A2	25 KV. - 2EL - 1/0 COND.	2.25	0.90	3.15
2T.A2	25 KV. - 2T - 1/0 COND.	1.50	0.60	2.10
2TD.A2	25 KV. - 2TD - 1/0 COND.	3.00	1.20	4.20

UNIT CODES

Unit Code	Item	Install Hours	Remove Hours	Transfer Hours
2TL.A2	25 KV. - 2TLT - 1/0 COND.	1.50	0.60	2.10
3A.A2	25 KV. - 3A - 1/0 COND.	1.50	0.60	2.10
3AL.A2	25 KV. - 3AL - 1/0 COND.	1.50	0.60	2.10
3AV.A2	25 KV. - 3AV - 1/0 COND.	1.50	0.60	2.10
3B.A2	25 KV. - 3B - 1/0 COND.	1.50	0.60	2.10
3BL.A2	25 KV. - 3BL - 1/0 COND.	1.50	0.60	2.10
3C.A2	25 KV. - 3C - 1/0 COND.	1.50	0.60	2.10
3CL.A2	25 KV. - 3CL - 1/0 COND.	1.50	0.60	2.10
3D.A2	25 KV. - 3D - 1/0 COND.	1.50	0.60	2.10
3DD.A2	25 KV. - 3DD - 1/0 COND.	3.00	1.20	4.20
3DDL.A2	25 KV. - 3DDL - 1/0 COND.	4.50	1.80	6.30
3DE.A2	25 KV. - 3DE - 1/0 COND.	2.25	0.90	3.15
3DEL.A2	W5 KV. - 3DEL - 1/0 COND.	1.50	0.60	2.10
3DL.A2	25 KV. - 3DL - 1/0 COND.	2.25	0.90	3.15
3E.A2	25 KV. - 3E - 1/0 COND.	2.25	0.90	3.15
3EL.A2	25 KV. - 3EL - 1/0 COND.	2.25	0.90	3.15
3T.A2	25 KV. - 3T - 1/0 COND.	1.50	0.60	2.10
3TD.A2	25 KV. - 3TD - 1/0 COND.	3.00	1.20	4.20
3TL.A2	25 KV. - 3TL - 1/0 COND.	1.50	0.60	2.10
2A.B2	25 KV. - 2A - 4/0 COND.	1.50	0.60	2.10
2AL.B2	25 KV. - 2AL - 4/0 COND.	1.50	0.60	2.10
2AV.B2	25 KV. - 2AV - 4/0 COND.	1.50	0.60	2.10
2B.B2	25 KV. - 2B - 4/0 COND.	1.50	0.60	2.10
2BL.B2	25 KV. - 2BL - 4/0 COND.	1.50	0.60	2.10
2C.B2	25 KV. - 2C 4/0 COND.	1.50	0.60	2.10
2CH.B2	25 KV. - 2CH - 4/0 COND.	1.50	0.60	2.10
2CL.B2	25 KV. - 2CL - 4/0 COND.	1.50	0.60	2.10
2CLH.B2	25 KV. - 2CLH - 4/0 COND.	1.50	0.60	2.10
2D.B2	25 KV. - 2D - 4/0 COND.	1.50	0.60	2.10
2DD.B2	25 KV. - 2DD - 4/0 COND.	3.00	1.20	4.20
2DDL.B2	25 KV. - 2DDL - 4/0 COND.	4.50	1.80	6.30
2DE.B2	25 KV. - 2DE - 4/0 COND.	2.25	0.90	3.15
2DEL.B2	25 KV. - 2DEL - 4/0 COND.	1.50	0.60	2.10
2DL.B2	25 KV. - 2DL - 4/0 COND.	2.25	0.90	3.15
2E.B2	25 KV. - 2E - 4/0 COND.	2.25	0.90	3.15
2EL.B2	25 KV. - 2EL - 4/0 COND.	2.25	0.90	3.15
2T.B2	25 KV. - 2T - 4/0 COND.	1.50	0.60	2.10
2TLX.B2	25 KV. - 2TLX - 4/0 COND.	3.00	1.20	4.00
3A.B2	25 KV. - 3A - 4/0 COND.	1.50	0.60	2.10
3AL.B2	25 KV. - 3AL - 4/0 COND.	1.50	0.60	2.10
3AV.B2	25 KV. - 3AV - 4/0 COND.	1.50	0.60	2.10
3B.B2	25 KV. - 3B - 4/0 COND.	1.50	0.60	2.10
3BL.B2	25 KV. - 3BL - 4/0 COND.	1.50	0.60	2.10
3C.B2	25 KV. - 3C - 4/0 COND.	1.50	0.60	2.10
3CH.B2	25 KV. - 3CH - 4/0 COND.	1.50	0.60	2.10
3CL.B2	25 KV. - 3CL - 4/0 COND.	1.50	0.60	2.10
3CLH.B2	25 KV. - 3CLH - 4/0 COND.	1.50	0.60	2.10
3D.B2	25 KV. - 3D - 4/0 COND.	1.50	0.60	2.10
3DD.B2	25 KV. - 3DD - 4/0 COND.	3.00	1.20	4.20
3DDL.B2	25 KV. - 3DDL - 4/0 COND.	4.50	1.80	6.30
3DE.B2	25 KV. - 3DE - 4/0 COND.	2.25	0.90	3.15
3DEL.B2	25 KV. - 3DEL - 4/0 COND.	1.50	0.60	2.10
3DL.B2	25 KV. - 3DL - 4/0 COND.	2.25	0.90	3.15
3E.B2	25 KV. - 3E - 4/0 COND.	2.25	0.90	3.15
3EL.B2	25 KV. - 3EL - 4/0 COND.	2.25	0.90	3.15
3T.B2	25 KV. - 3T - 4/0 COND.	1.50	0.60	2.10
3TLX.B2	25 KV. - 3TLX - 4/0 COND.	3.00	1.20	4.20
6A.B2	25 KV. - 6A - 4/0 COND.	3.00	1.20	4.20
6B.B2	25 KV. - 6B - 4/0 COND.	3.00	1.20	4.20
6C.B2	25 KV. - 6C - 4/0 COND.	3.00	1.20	4.20
6D.B2	25 KV. - 6D - 4/0 COND.	3.00	1.20	4.20
6E.B2	25 KV. - 6E - 4/0 COND.	4.50	1.80	6.30
2A.C2	25 KV. - 2A - 477 MCM	1.50	0.60	2.10
2AV.C2	25 KV. - 2AV - 477 MCM	1.50	0.60	2.10
2B.C2	25 KV. - 2B - 477 MCM	1.50	0.60	2.10
2C.C2	25 KV. - 2C - 477 MCM	0.60	2.10	
2CH.C2	25 KV. - 2CH - 477 MCM	1.50	0.60	2.10
2D.C2	25 KV. - 2D - 477 MCM	1.50	0.60	2.10

UNIT CODES

Unit Code	Item	Install Hours	Remove Hours	Transfer Hours
2DD.C2	25 KV. - 2DD - 477 MCM	3.00	1.20	4.20
2DE.C2	25 KV. - 2DE - 477 MCM	2.25	0.90	3.15
2E.C2	25 KV. - 2E - 477 MCM	2.25	0.90	3.15
2T.C2	25 KV. - 2T - 477 MCM	1.50	0.60	2.10
3A.C2	25 KV. - 3A - 477 MCM	1.50	0.60	2.10
3AV.C2	25 KV. - 3AV - 477 MCM	1.50	0.60	2.10
3B.C2	25 KV. - 3B - 477 MCM	1.50	0.60	2.10
3C.C2	25 KV. - 3C - 477 MCM	1.50	0.60	2.10
3CH.C2	25 KV. - 3CH - 477 MCM	1.50	0.60	2.10
3D.C2	25 KV. - 3D - 477 MCM	1.50	0.60	2.10
3DD.C2	25 KV. - 3DD - 477 MCM	3.00	1.20	4.20
3DE.C2	25 KV. - 3DE - 477 MCM	2.25	0.90	3.15
3E.C2	25 KV. - 3E - 477 MCM	2.25	0.90	3.15
3T.C2	25 KV. - 3T - 477 MCM	1.50	0.60	2.10
6A.C2	25 KV. - 6A - 477 MCM	3.00	1.20	4.20
6B.C2	25 KV. - 6B - 477 MCM	3.00	1.20	4.20
6C.C2	25 KV. - 6C - 477 MCM	3.00	1.20	4.20
6D.C2	25 KV. - 6D - 477 MCM	3.00	1.20	4.20
6E.C2	25 KV. - 6E - 477 MCM	4.50	1.80	6.30
1/0.1	1PH. 1/0 AASC	2.25	0.45	2.70
1/0.2	2PH. 1/0 AASC	3.00	0.60	3.60
1/0.3	3PH. 1/0 AASC	3.75	0.75	4.50
4/0.1	1PH. 4/0 AASC	2.25	0.45	2.70
4/0.2	2PH. 4/0 AASC	3.00	0.60	3.60
4/0.3	3PH. 4/0 AASC	3.75	0.75	4.50
477.1	1PH. 477 ASC	2.25	0.45	2.70
477.2	2PH. 477 ASC	3.75	0.75	4.50
477.3	3PH. 477 ASC	4.50	0.90	5.40
2/0	2/0 AASC , PEWP	3.00	0.60	3.60
4/0	4/0 ASC , PEWP	3.00	0.60	3.60
TR_PLAT	LIGHT DUTY TRANSFORMER PLATFORM	18.00	8.00	26.00
CLUST.1	12.5 KV 3PH. TRANSFORMER CLUSTER MOUNTING	9.00	3.60	12.60
TMD10.1	12.5 KV 10-50 KVA TRANSFORMER MOUNTING	4.50	1.80	6.30
TMD75.1	12.5 KV 75 & 100 KVA TRANSFORMER MOUNTING	4.50	1.80	6.30
CLUST.2	25 KV 3PH. TRANSFORMER CLUSTER MOUNTING	9.00	3.60	12.60
TMD10.2	25 KV 10-50 KVA TRANSFORMER MOUNTING	4.50	1.80	6.30
TMD75.2	25 KV 75 & 100 KVA TRANSFORMER MOUNTING	4.50	1.80	6.30
AL4	4 FOOT EARTH ANCHOR (BACKHOE)	2.00	0.80	2.80
AL6	6 FOOT EARTH ANCHOR (BACKHOE)	2.00	0.80	2.80
A.BOG	BOG ANCHOR	4.00	1.60	5.60
A.R.EXT	ROCK ANCHOR WITH EXTENSION	3.00	1.20	4.20
A.ROCK	ROCK ANCHOR	3.00	1.20	4.20
AP16	16" PLATE ANCHOR (AUGER)	3.00	1.20	4.20
AP16/HT	16" PLATE ANCHOR (HAND TOOLS)	9.00	0.00	9.00
AP20	20" PLATE ANCHOR (AUGER)	3.00	1.20	4.20
AP20/HT	20" PLATE ANCHOR (HAND TOOLS)	9.00	0.00	9.00
A.PISA	POWER INSTALLED SCREW ANCHOR	2.00	0.80	2.80
HPS100W	HPS LIGHT , 100 W ON WOODEN POLE	0.75	0.75	1.50
HPS150W	HPS LIGHT , 150 W ON WOODEN POLE	0.75	0.75	1.50
HPS250W	HPS LIGHT , 250 W ON WOODEN POLE	0.75	0.75	1.50
HPS400W	HPS LIGHT , 400 W ON WOODEN POLE	0.75	0.75	1.50
KYWS.1	METER - 347/600 VOLT WYE	0.75	0.00	0.75
KYLS.1	METER - 347/600 VOLT WYE	0.75	0.00	0.75
KYWS.2	METER - 120/240 VOLT DELTA	0.75	0.00	0.75
KYWP.1	METER - 120/240 VOLT DELTA	0.75	0.00	0.75
KYLP.1	METER - 120/240 VOLT DELTA	0.75	0.00	0.75
KYWS.3	METER - 120/208 VOLT WYE	0.75	0.00	0.75
KYLS.2	METER - 120/208 VOLT WYE	0.75	0.00	0.75
KYWP.2	METER - 120/208 VOLT WYE	0.75	0.00	0.75
KYLP.2	METER - 120/208 VOLT WYE	0.75	0.00	0.75
V62S	METER - 120/240 VOLT 1 PH	0.75	0.00	0.75
K2WS	METER - 120/240 VOLT 1 PH	0.75	0.00	0.75
K2WA	METER - 120/240 VOLT 1 PH	0.75	0.00	0.75
K2S	METER - 120/240 VOLT 1 PH	0.75	0.00	0.75
K2A	METER - 120/240 VOLT 1 PH	0.75	0.00	0.75
3AY.A1	12.5 KV - 3AY - 1/0 COND.	1.50	0.60	2.10
3AY.B1	12.5 KV - 3AY - 4/0 COND.	1.50	0.60	2.10
3AY.C1	12.5 KV - 3AY - 477 MCM	1.50	0.60	2.10

UNIT CODES

Unit Code	Item	Install Hours	Remove Hours	Transfer Hours
3AY.A2	25 KV - 3AY - 1/0 COND.	1.50	0.60	2.10
3AY.B2	25 KV - 3AY - 4/0 COND.	1.50	0.60	2.10
3AY.C2	25 KV - 3AY - 477 MCM	1.50	0.60	2.10
3BY.A1	12.5 KV - 3BY - 1/0 COND.	1.50	0.60	2.10
3BY.B1	12.5 KV - 3BY - 4/0 COND.	1.50	0.60	2.10
3BY.C1	12.5 KV - 3BY - 477 MCM	1.50	0.60	2.10
3BY.A2	25 KV - 3BY - 1/0 COND.	1.50	0.60	2.10
3BY.B2	25 KV - 3BY - 4/0 COND.	1.50	0.60	2.10
3BY.C2	25 KV - 3BY - 477 MCM	1.50	0.60	2.10
HPS100C	HPS LIGHT,100W ON CONCRETE POLE	0.75	0.75	1.50
HPS150C	HPS LIGHT,150W ON CONCRETE POLE	0.75	0.75	1.50
HPS250C	HPS LIGHT,250W ON CONCRETE POLE	0.75	0.75	1.50
HPS400C	HPS LIGHT,400W ON CONCRETE POLE	0.75	0.75	1.50
HPS400S	HPS LIGHT,400W ON STEEL POLE	0.75	0.75	1.50
HPS100S	HPS LIGHT,100W ON STEEL POLE	0.75	0.75	1.50
HPS150S	HPS LIGHT,150W ON STEEL POLE	0.75	0.75	1.50
HPS250S	HPS LIGHT,250W ON STEEL POLE	0.75	0.75	1.50
ACA.30	30' ACA TREATED POLE	3.00	3.00	6.00
ACA.35	35' ACA TREATED POLE	3.00	3.00	6.00
ACA.40	40' ACA TREATED POLE	4.00	4.00	8.00
ACA.45	45' ACA TREATED POLE	4.00	4.00	8.00
500CU	500 MCM COPPER	0.00	0.00	0.00
4CU.2S	#4 COPPER PEWP (2 WIRE)	0.00	0.60	0.60
4CU.3S	#4 COPPER PEWP (3 WIRE)	0.00	0.90	0.90
6CU.2S	#6 COPPER PEWP (2 WIRE)	0.00	0.60	0.60
6CU.3S	#6 COPPER PEWP (3 WIRE)	0.00	0.90	0.90
2ACSR.1	#2 ACSR 1 PHASE	0.00	0.45	0.45
2ACSR.2	#2 ACSR 2 PHASE	0.00	0.60	0.60
2ACSR.3	#2 ACSR 3 PHASE	0.00	0.75	0.75
4CU.1	#4 COPPER PRIMARY (1 PHASE)	0.00	0.45	0.45
4CU.2	#4 COPPER PRIMARY (2 PHASE)	0.00	0.60	0.60
4CU.3	#4 COPPER PRIMARY (3 PHASE)	0.00	0.75	0.75
SERVICE	STANDARD SERVICE	1.50	1.50	3.00
DUP	DUPLEX	0.45	0.45	1.50
TRIP4	TRIPLEX - #4	0.45	0.45	1.50
TRIP2	TRIPLEX - #2	0.45	0.45	1.50
TRIP2/0	TRIPLEX - 2/0	1.00	1.00	2.00
QUAD2	QUADRUPLX - #2	1.50	1.50	3.00
QUAD4/0	QUADRUPLX - 4/0	1.50	1.50	3.00
QUADCU	QUADRUPLX - COPPER	1.50	1.50	3.00
1000-11	CABLE 1000MCM,1/C,15 KV PILC	3.00	3.00	6.00
AC-2/0	AERIAL CABLE 2/0 CU	4.50	4.50	9.00
AC-2	AERIAL CABLE #2 CU	4.50	4.50	9.00
AC-4/0	AERIAL CABLE 4/0 CU	4.50	4.50	9.00
TIE	TIE WIRE	0.15	0.15	0.30
POT3-D1	POTHEAD - 3/C 250 MCM - 15KV	12.00	12.00	0.00
POT1-H1	POTHEAD - 1/C 1250 MCM - 15 KV	5.00	5.00	0.00
POT1-I1	POTHEAD - 1/C 1750 MCM - 15 KV	5.00	5.00	0.00
POT1-G2	POTHEAD - 1/C 750 MCM - 25 KV	5.00	5.00	0.00
POT1-H2	POTHEAD - 1/C 1250 MCM - 25 KV	5.00	5.00	0.00
POT1-I2	POTHEAD - 1/C 1750 MCM - 25 KV	5.00	5.00	0.00
POT3-F2	POTHEAD - 3/C 500 MCM - 25 KV	12.00	12.00	0.00
PAD-31	12.5 KV 3 PHASE PADMOUNT FITTINGS	6.00	6.00	0.00
PAD-32	25 KV 3 PHASE PADMOUNT FITTINGS	6.00	6.00	0.00
PAD-11	12.5 KV 1 PHASE PADMOUNT FITTINGS	5.50	2.75	8.25
PAD-12	25 KV 1 PHASE PADMOUNT FITTINGS	5.50	2.75	8.25
PAD-FIB	1 PHASE FIBREGLASS PAD	8.00	4.00	0.00
U/G-A1	1/0 CONC. NEUTRAL U/G - 1 COND. - 15 kv	4.50	0.00	0.00
U/G-A2	1/0 CONC. NEUTRAL U/G - 1 COND. - 25 kv	4.50	0.00	0.00
TERM.S	SECONDARY TERMINATION	4.50	2.25	6.75
TERM.11	1 Ph SLIP ON TERMINATION -12.5 KV - 1/0	3.00	3.00	6.00
TERM.12	1 Ph SLIP ON TERMINATION -25 KV - 1/0	3.00	3.00	6.00
TERM.31	3 Ph SLIP ON TERMINATION -12.5 KV - 1/0	9.00	9.00	18.00
TERM.32	3 Ph SLIP ON TERMINATION -25 KV - 1/0	9.00	9.00	18.00
TRENCH	TRENCHING - METERS	0.45	0.00	0.00
BACKFIL	BACKFILL - TONNE	0.45	0.00	0.00
DUCT2	2" DUCT	0.45	0.00	0.00

UNIT CODES

Unit Code	Item	Install Hours	Remove Hours	Transfer Hours
DUCT5	5" DUCT	0.45	0.00	0.00
CLF12-1	15 KV CURRENT LIMITING FUSE - 12K	1.50	1.50	3.00
CLF25-1	15 KV CURRENT LIMITING FUSE - 25K	1.50	1.50	3.00
CLF40-1	15 KV CURRENT LIMITING FUSE - 40K	1.50	1.50	3.00
CLF80-1	15 KV CURRENT LIMITING FUSE - 80K	1.50	1.50	3.00
CLF12-2	25 KV CURRENT LIMITING FUSE - 12K	1.50	1.50	3.00
CLF25-2	25 KV CURRENT LIMITING FUSE - 25K	1.50	1.50	3.00
CLF40-2	25 KV CURRENT LIMITING FUSE - 40K	1.50	1.50	3.00
AREST3	ARRESTOR DIST. CLASS,3 KV	1.50	1.50	3.00
AREST9	ARRESTOR DIST. CLASS,9 KV	4.50	3.00	7.50
3DESX.2	25KV - 3DESX	4.50	3.00	7.50
1AD.1	12.5KV - 1AD	6.00	4.50	10.50
1AD.2	25KV - 1AD	6.00	4.50	10.50
3AD.1	12.5KV - 3AD	9.00	6.00	15.00
3AD.2	25KV - 3AD	9.00	6.00	15.00
3LTD.1	12.5KV - 3LTD	9.00	6.00	15.00
3LTD.2	25KV - 3LTD	9.00	6.00	15.00
SUSP.1	SUSPENSION INSULATOR POLYMER	0.45	0.45	0.00
SUSP.2	SUSPENSION INSULATOR POLYMER	0.45	0.45	0.00
PIN.1	PIN INSULATOR	0.45	0.45	0.00
PIN.2	PIN INSULATOR	0.45	0.45	0.00
CT	CT	0.00	0.00	0.00
PT	PT	0.00	0.00	0.00
SAN	SECONDARY SA - NO NEUTRAL	0.75	0.30	1.05
SBN	SECONDARY SB - NO NEUTRAL	0.75	0.30	1.05
SDEN.A	SECONDARY SDE - 2/0 COND - NO NEUTRAL	0.75	0.30	1.05
SE35N.A	SECONDARY SE35 - 2/0 COND - NO NEUTRAL	0.75	0.30	1.05
SE60N.A	SECONDARY SE60 - 2/0 COND - NO NEUTRAL	0.75	0.30	1.05
SDEN.B	SECONDARY SDE - 4/0 COND - NO NEUTRAL	0.75	0.30	1.05
SE35N.B	SECONDARY SE35 - 4/0 COND - NO NEUTRAL	0.75	0.30	1.05
SE60N.B	SECONDARY SE60 - 4/0 COND - NO NEUTRAL	0.75	0.30	1.05
XFR_SER	TRANSFER SERVICE	0.15	0.15	0.15
XFR_STL	TRANSFER STREET LIGHT	0.15	0.15	0.15
A.ROCK	ROCK ANCHOR	1.50	0.00	0.00
A.R.EXT	ROCK ANCHOR EXTENSION	1.50	0.00	0.00
3AL.C2	25 KV. - 3AL - 4/0 COND.	1.50	0.60	2.10
3BL.C2		1.50	0.60	2.10
3CL.C2		1.50	0.60	2.10
3DL.C2		2.25	0.90	3.15
3DEX.B2		4.50	3.00	7.50
3EL.C2		2.25	0.90	3.15
3ELH.C2		2.25	0.90	3.15
3ELH.B2		2.25	0.90	3.15