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September 26, 2023

**VIA ELECTRONIC FILING**

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

Re: Docket No. 20230000-OT; Amendment of Rule 25-14.004, Florida Administrative Code,  
Effect of Parent Debt on Federal Corporate Income Tax

Dear Mr. Teitzman:

Attached for filing in the above docket is Tampa Electric Company and Peoples Gas System, Inc. post-workshop comments regarding the draft rule amendments discussed at the workshop on August 15, 2023.

Thank you for your assistance in connection with this matter.

Sincerely,

A handwritten signature in blue ink, appearing to read 'Jeff Wahlen', with a long horizontal flourish extending to the right.

J. Jeffrey Wahlen

JJW/ne  
Attachment  
cc: All parties

**BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION**

In re: Amendment of Rule 25-14.004,  
Florida Administrative Code, Effect of  
Parent Debt on Federal Corporate  
Income Tax

Docket No. 20230000-OT

Submitted: September 26, 2023

**JOINT POST-WORKSHOP COMMENTS OF  
TAMPA ELECTRIC COMPANY AND PEOPLES GAS SYSTEM, INC.**

Tampa Electric Company and Peoples Gas System, Inc. (the “companies”) submit the following post-workshop comments regarding the draft rule amendments discussed at the workshop on August 15, 2023:

1. The companies support the proposed amendments presented by the Staff of the Florida Public Service Commission (“FPSC” or “Commission”) on August 15, 2023 and encourage the Staff and the Commission to consider the additional edits to Rule 15-14.004 as shown in Appendix A to the Joint Comments of Florida Power and Light and Florida City Gas on September 26, 2023, which the companies endorse.
2. The companies have reviewed the post-workshop comments submitted on September 26, 2023 by Florida Power and Light Company and Florida City Gas, and Duke Energy Florida, and generally agree with those comments.
3. The companies request that the Commission continue the rulemaking process and look forward to participating as the proposed rule works its way through the rulemaking procedures specified in Chapter 120, Florida Statutes.

DATED this 26<sup>th</sup> Day of September 2023.

Respectfully submitted,

/s/ J. Jeffry Wahlen

J. JEFFRY WAHLEN

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ATTORNEYS FOR TAMPA ELECTRIC COMPANY  
and PEOPLES GAS SYSTEM, INC.

**CERTIFICATE OF SERVICE**

I HEREBY CERTIFY that a true and correct copy of the foregoing was served by electronic delivery on the following individuals on this 26th day of September 2023:

<p>Susan Sapoznikoff Office of General Counsel Florida Public Service Commission 2540 Shumard Oak Boulevard Tallahassee, FL 32399-0850 Susan.Sapoznikoff@psc.state.fl.us <b>For Commission Staff</b></p>	<p>Office of Public Counsel c/o The Florida Legislature 111 West Madison St., Room 812 Tallahassee, FL 32399-1400 trierweiler.walt@leg.state.fl.us rehwinkel.charles@leg.state.fl.us ponce.octavio@leg.state.fl.us <b>For the Office of Public Counsel</b></p>
<p>Christopher T. Wright, Managing Attorney Fla. Auth. House Counsel No. 1007055 Florida Power &amp; Light Company 700 Universe Boulevard (JB/LAW) Juno Beach, Florida 33408 <a href="mailto:christopher.wright@fpl.com">christopher.wright@fpl.com</a>  <b>For Florida Power and Light and Florida City Gas</b></p>	<p>Beth Keating Gunster, Yoakley &amp; Stewai1, P.A. 215 South Monroe St., Suite 601 Tallahassee, Florida 32301-1804 <a href="mailto:bkeating@gunster.com">bkeating@gunster.com</a> <b>For Florida Public Utilities Corp.</b></p>
<p>Dianne M. Triplett 299 First Avenue North St. Petersburg, FL 33701 <a href="mailto:Dianne.triplett@duke-energy.com">Dianne.triplett@duke-energy.com</a>  Matthew R. Bernier, Esq. 106 East College Avenue, Suite 800 Tallahassee, FL 32301 <a href="mailto:Matthew.bernier@duke-energy.com">Matthew.bernier@duke-energy.com</a> <a href="mailto:FLRegulatoryLegal@duke-energy.com">FLRegulatoryLegal@duke-energy.com</a> <b>For Duke Energy Florida</b></p>	<p>Jon C. Moyle, Jr. Moyle Law Firm, P.A. 118 North Gadsden Street Tallahassee, Florida 32301 <a href="mailto:jmoyle@moylelaw.com">jmoyle@moylelaw.com</a> <a href="mailto:mqualls@moylelaw.com">mqualls@moylelaw.com</a> <b>For Florida Industrial Power Users Group</b></p>
<p>Jared Deason Utilities, Inc. of Florida 200 Weathersfield Avenue Altamonte Springs, FL 32714-4027 <a href="mailto:jdeason@uiwater.com">jdeason@uiwater.com</a> <b>For Sunshine Water Services Company</b></p>	

/s/ J. Jeffrey Wahlen  
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Attorney