



**Christopher T. Wright**  
Managing Attorney  
**Florida Power & Light Company**  
700 Universe Blvd (LAW/JB)  
Juno Beach, FL 33408-0420  
Phone: (561) 691-7144  
E-mail: [Christopher.Wright@fpl.com](mailto:Christopher.Wright@fpl.com)  
Florida Authorized House Counsel;  
Admitted in Pennsylvania

December 12, 2023

*VIA ELECTRONIC FILING*

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

**Re: Docket No. 20230000-OT**  
**In re: Amendment of Rule 25-14.004, Florida Administrative Code**  
**FPL Responses to Statement of Estimated Regulatory Costs Data Requests**

Dear Mr. Teitzman:

Enclosed for filing in the above referenced matter are the responses of Florida Power & Light Company to the Statement of Estimated Regulatory Costs (SERC) Data Request for Proposed Amendment of Rule 25-14.004, Florida Administrative Code (F.A.C.), Determination of Total Corporate Income Tax.

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

Respectfully submitted,

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

Enclosures

cc: Certificate of Service  
Sevini Guffey ([sguffey@psc.state.fl.us](mailto:sguffey@psc.state.fl.us))

**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 12th day of December 2023:

<p>Susan Sapoznikoff Office of General Counsel Florida Public Service Commission 2540 Shumard Oak Boulevard Tallahassee, FL 32399-0850 <a href="mailto:Susan.Sapoznikoff@psc.state.fl.us">Susan.Sapoznikoff@psc.state.fl.us</a> <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 <a href="mailto:trierweiler.walt@leg.state.fl.us">trierweiler.walt@leg.state.fl.us</a> <a href="mailto:rehwinkel.charles@leg.state.fl.us">rehwinkel.charles@leg.state.fl.us</a> <a href="mailto:ponce.octavio@leg.state.fl.us">ponce.octavio@leg.state.fl.us</a> <b>For the Office of Public Counsel</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>Beth Keating Gunster, Yoakley &amp; Stewart, 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. and Florida City Gas</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></p> <p>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>J. Jeffrey Wahlen Malcolm N. Means Virginia Ponder Ausley &amp; McMullen P.O. Box 391 Tallahassee, FL 32302 <a href="mailto:jwahlen@ausley.com">jwahlen@ausley.com</a> <a href="mailto:vponder@ausley.com">vponder@ausley.com</a> <a href="mailto:mmeans@ausley.com">mmeans@ausley.com</a> <b>For Tampa Electric Company</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/Christopher T. Wright

Christopher T. Wright

Fla. Auth. House Counsel No. 1007055

**Florida Power & Light Company**  
**Docket No. 20230000-OT**  
**Proposed Rule Amendment to 25-14.004 F.A.C.**  
**Staff's First Data Request**  
**Request No. 1**  
**Page 1 of 1**

QUESTION:

Proposed revisions to Rule 25-14.004, F.A.C., describes the methodology how a regulated utility's stand-alone income tax expense will be calculated. Would calculating your utility's stand-alone income tax expense using the proposed methodology result in incremental costs to your utility? If yes, please state the incremental annual cost.

RESPONSE:

In its Joint Comments submitted on September 26, 2023, FPL offered certain limited modifications to Staff's proposed amendments to Rule 25-14.004, Florida Administrative Code, to better reflect all components of total income tax expense for a regulated utility on a stand-alone basis. FPL does not anticipate any material incremental costs associated with the calculation of stand-alone income tax expense using the methodology in either Staff's proposed amendments or FPL's proposed modifications to Rule 25-14.004.

**Florida Power & Light Company**  
**Docket No. 20230000-OT**  
**Proposed Rule Amendment to 25-14.004 F.A.C.**  
**Staff's First Data Request**  
**Request No. 2**  
**Page 1 of 1**

QUESTION:

Would the proposed revisions to Rule 25-14.004, F.A.C., directly or indirectly result in incremental regulatory costs to your utility in excess of \$200,000 in the aggregate in Florida within 1 year after implementation of the rule?

RESPONSE:

In its Joint Comments submitted on September 26, 2023, FPL offered certain limited modifications to Staff's proposed amendments to Rule 25-14.004, Florida Administrative Code, to better reflect all components of total income tax expense for a regulated utility on a stand-alone basis. FPL does not anticipate any material incremental regulatory costs associated with either Staff's proposed amendments or FPL's proposed modifications to Rule 25-14.004.

**Florida Power & Light Company  
Docket No. 20230000-OT  
Proposed Rule Amendment to 25-14.004 F.A.C.  
Staff's First Data Request  
Request No. 3  
Page 1 of 1**

**QUESTION:**

Please state if the proposed rule revisions would result in any cost savings to your utility and if so, state the categories and estimated amounts of cost savings.

**RESPONSE:**

In its Joint Comments submitted on September 26, 2023, FPL offered certain limited modifications to Staff's proposed amendments to Rule 25-14.004, Florida Administrative Code, to better reflect all components of total income tax expense for a regulated utility on a stand-alone basis. FPL does not anticipate any material cost savings associated with the implementation of either Staff's proposed amendments or FPL's proposed modifications to Rule 25-14.004.

**Florida Power & Light Company  
Docket No. 20230000-OT  
Proposed Rule Amendment to 25-14.004 F.A.C.  
Staff's First Data Request  
Request No. 4  
Page 1 of 1**

**QUESTION:**

A "Small Business" is defined by Section 288.703, F.S., as an independently owned and operated business concern that employs 200 or fewer permanent full-time employees and that, together with its affiliates, has a net worth of not more than \$5 million or any firm based in this state which has a Small Business Administration 8(a) certification. As to sole proprietorships, the \$5 million net worth requirement shall include both personal and business investments.

Considering the above stated definition, please state if your water and/or water and wastewater utility is a small business.

**RESPONSE:**

Not applicable to FPL.

**Florida Power & Light Company  
Docket No. 20230000-OT  
Proposed Rule Amendment to 25-14.004 F.A.C.  
Staff's First Data Request  
Request No. 5  
Page 1 of 1**

**QUESTION:**

If [the response to Data Request No. 4. is] yes, please state if the proposed rule would have an adverse, minimal, or no financial impact on your utility.

**RESPONSE:**

Staff Data Request No. 4 is not applicable to FPL and, therefore, Staff Data Request No. 5 is not applicable to FPL.

**Florida Power & Light Company**  
**Docket No. 20230000-OT**  
**Proposed Rule Amendment to 25-14.004 F.A.C.**  
**Staff's First Data Request**  
**Request No. 6**  
**Page 1 of 1**

QUESTION:

Would the proposed rule directly or indirectly result in incremental regulatory costs to your utility in excess of \$200,000 in the aggregate in Florida within 1 year after implementation of the rule?

RESPONSE:

In its Joint Comments submitted on September 26, 2023, FPL offered certain limited modifications to Staff's proposed amendments to Rule 25-14.004, Florida Administrative Code, to better reflect all components of total income tax expense for a regulated utility on a stand-alone basis. FPL does not anticipate any material incremental regulatory costs associated with the implementation of either Staff's proposed amendments or FPL's proposed modifications to Rule 25-14.004.



**Florida Power & Light Company  
Docket No. 20230000-OT  
Proposed Rule Amendment to 25-14.004 F.A.C.  
Staff's First Data Request  
Request No. 7  
Page 1 of 1**

**QUESTION:**

Would the proposed rule revisions have an adverse incremental impact on economic growth, private-sector job creation or employment, and private-sector investment in excess of \$1 million in the aggregate within 5 years after implementation of the rule?

**RESPONSE:**

In its Joint Comments submitted on September 26, 2023, FPL offered certain limited modifications to Staff's proposed amendments to Rule 25-14.004, Florida Administrative Code, to better reflect all components of total income tax expense for a regulated utility on a stand-alone basis. FPL does not anticipate that the implementation of either Staff's proposed amendments or FPL's proposed modifications to Rule 25-14.004 would result in any adverse incremental impact to economic growth, private-sector job creation, private-sector employment or private-sector investment.

**Florida Power & Light Company**  
**Docket No. 20230000-OT**  
**Proposed Rule Amendment to 25-14.004 F.A.C.**  
**Staff's First Data Request**  
**Request No. 8**  
**Page 1 of 1**

QUESTION:

Would the proposed rule revisions have an adverse incremental impact on business competitiveness, productivity, and innovation in excess of \$1 million in the aggregate within 5 years after implementation of the rule?

RESPONSE:

In its Joint Comments submitted on September 26, 2023, FPL offered certain limited modifications to Staff's proposed amendments to Rule 25-14.004, Florida Administrative Code, to better reflect all components of total income tax expense for a regulated utility on a stand-alone basis. FPL does not anticipate that the implementation of either Staff's proposed amendments or FPL's proposed modifications to Rule 25-14.004 would result in any adverse incremental impact on business competitiveness, productivity, or innovation.

**Florida Power & Light Company**  
**Docket No. 20230000-OT**  
**Proposed Rule Amendment to 25-14.004 F.A.C.**  
**Staff's First Data Request**  
**Request No. 9**  
**Page 1 of 1**

QUESTION:

Would the proposed rule revisions result in incremental regulatory costs, including any transactional costs (Transactional costs” include filing fees, the cost of obtaining a license, the cost of equipment required to be installed or used, procedures required to be employed in complying with the rule, additional operating costs incurred, the cost of monitoring or reporting, and any other costs necessary to comply with the rule) to your utility, in excess of \$1 million in the aggregate within 5 years after the implementation of the rule? If yes, please explain.

RESPONSE:

In its Joint Comments submitted on September 26, 2023, FPL offered certain limited modifications to Staff's proposed amendments to Rule 25-14.004, Florida Administrative Code, to better reflect all components of total income tax expense for a regulated utility on a stand-alone basis. FPL does not anticipate any material incremental regulatory costs associated with the implementation of either Staff's proposed amendments or FPL's proposed modifications to Rule 25-14.004.

**Florida Power & Light Company  
Docket No. 20230000-OT  
Proposed Rule Amendment to 25-14.004 F.A.C.  
Staff's First Data Request  
Request No. 10  
Page 1 of 1**

**QUESTION:**

A "Small City" is defined by Section 120.52, F.S., as any municipality that has an unincarcerated population of 10,000 or less according to the most recent decennial census. A "small county" is defined by Section 120.52, F.S., as any county that has an unincarcerated population of 75,000 or less according to the most recent decennial census.

Considering the above definition, please state if your utility serves a small city or several small cities, or a small county/counties? Would the small city/cities/county/counties served by your utility have financial impacts or no impacts due to the proposed rule revisions?

**RESPONSE:**

In its Joint Comments submitted on September 26, 2023, FPL offered certain limited modifications to Staff's proposed amendments to Rule 25-14.004, Florida Administrative Code, to better reflect all components of total income tax expense for a regulated utility on a stand-alone basis. FPL does not anticipate that the implementation of either Staff's proposed amendments or FPL's proposed modifications to Rule 25-14.004 would result in any material impact to the many small cities and counties the Company serves.

**Florida Power & Light Company  
Docket No. 20230000-OT  
Proposed Rule Amendment to 25-14.004 F.A.C.  
Staff's First Data Request  
Request No. 11  
Page 1 of 1**

**QUESTION:**

Please provide any additional information, including any tasks not identified above, which would result in incremental costs to your utility, due to the proposed revisions to the rule, which the Commission may determine useful. [120.541(2)(f), F.S.]

**RESPONSE:**

In its Joint Comments submitted on September 26, 2023, FPL offered certain limited modifications to Staff's proposed amendments to Rule 25-14.004, Florida Administrative Code, to better reflect all components of total income tax expense for a regulated utility on a stand-alone basis. FPL does not anticipate any material incremental costs associated with either Staff's proposed amendments or FPL's proposed modifications to Rule 25-14.004.