



December 8, 2023

Florida Public Service Commission
Office of Commission Clerk
2540 Shumard Oak Blvd.
Tallahassee, Florida 32399-0850

RE: Response to Proposed Amendment of Rule 25-14.004, Florida Administrative Code (F.A.C.), Determination of Total Corporate Income Tax

Dear Office of Commission Clerk,

The Florida Public Service Commission (PSC) has requested responses to questions regarding the Proposed Amendment of Rule 25-14.004, Florida Administrative Code (F.A.C.), Determination of Total Corporate Income Tax. Below are the responses of Sunshine Water Services (SWS) to the data request.

- 1.) 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: No.

- 2.) 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: No.

- 3.) 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: No.

- 4.) Considering the above stated definition [regarding "Small Business"], please state if your water and/or water and wastewater utility is a small business.

Response: No.

- 5.) If yes, please state if the proposed rule would have an adverse, minimal, or no financial impact on your utility.

Response: Not applicable.

- 6.) 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: Not applicable.

Sunshine Water Services

- 7.) 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: SWS is not aware if the proposed rule will have an adverse incremental impact on economic growth, private-sector job creation or employment, and private-sector investment.

- 8.) 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: SWS is not aware if the proposed rule will have an adverse incremental impact on business competitiveness, productivity, and innovation.

- 9.) 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: No.

- 10.) Considering the above definition [regarding [Small City”], 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: Yes, SWS serves certain Small Cities as defined in the data request. No, SWS does not anticipate any financial impacts to the Small Cities related to SWS due to the proposed revisions.

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

Response: No additional information is known at this time.

If you require additional information, please feel free to contact me via email at dante.destefano@corixgroup.com or (704) 572-8668.

Sincerely,

Dante DeStefano
Director, Regulatory Affairs

Enclosures