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Dianne M. Triplett
Deputy General Counsel

December 12, 2023

VIA ELECTRONIC FILING

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

Re: *Docket No. 20230000-OT: Proposed Amendment of Rule 25-14.004, Florida Administrative Code (F.A.C.), Determination of Total Corporate Income Tax*

Dear Mr. Teitzman:

Please find attached for electronic filing Duke Energy Florida, LLC's Response to Staff's First SERC Data Request.

Thank you for your assistance in this matter and if you have any questions, please feel free to contact me at (727) 820-4692.

Sincerely,

/s/ Dianne M. Triplett

Dianne M. Triplett

DMT/clg
Attachment

cc: Sevini Guffey, FPSC - sguffey@psc.state.fl.us

CERTIFICATE OF SERVICE

I HEREBY CERTIFY that a true and correct copy of the foregoing has been furnished via electronic mail to the following this 12th day of December, 2023.

/s/ Dianne M. Triplett
Attorney

Susan Sapoznikoff Office of General Counsel Florida Public Service Commission 2540 Shumard Oak Boulevard Tallahassee, FL 32399-0850 Susan.Sapoznikoff@psc.state.fl.us For Commission Staff	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 For the Office of Public Counsel
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Jared Deason Utilities, Inc. of Florida 200 Weathersfield Avenue Altamonte Springs, FL 32714-4027 jdeason@uiwater.com For Sunshine Water Services Company	

**DUKE ENERGY FLORIDA, LLC'S (DEF), RESPONSE TO
STAFF'S FIRST SERC DATA REQUEST REGARDING PROPOSED AMENDMENT OF
RULE 25-14.004, FLORIDA ADMINISTRATIVE CODE (F.A.C.), DETERMINATION
OF TOTAL CORPORATE INCOME TAX**

Docket No. 20230000-OT

Considering draft revisions to Rule 25-14.004, F.A.C., attached to this data request, response criteria, and definition of the term “incremental” noted above, please respond to the following questions.

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:

DEF does not believe that the proposed methodology will result in incremental costs.

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:

DEF does not believe that the proposed revision will result in any cost savings.

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.

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

Response:

N/A

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

Response:

N/A

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:

DEF does not believe that the proposed revision will result in incremental regulatory costs.

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:

DEF does not believe the proposed revision will result in an adverse impact on economic development.

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:

DEF does not expect the proposed revision would have an adverse incremental impact on business competitiveness.

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:

DEF does not believe that the proposed revision will result in incremental regulatory costs.

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.

10. 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:

DEF serves several small cities and small counties. DEF is not aware of any impacts to any small cities or small counties.

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:

None