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March 23, 2026

VIA ELECTRONIC FILING

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

Re: Docket No. 20240019-PU, Proposed Amendment of Rule 25-14.004, Florida Administrative Code (F.A.C.), Effect of Parent Debt on Federal Corporate Income Tax

Dear Mr. Teitzman:

Attached for filing in the above docket is Sunshine Water Services Company's Responses to Staff's First Data Request (Nos. 1-6) propounded by electronic mail on March 19, 2026.

Thank you for your assistance in connection with this matter.

Sincerely,

A handwritten signature in blue ink that reads 'V. Ponder'.

Virginia L. Ponder

VLP/dk
Attachment

cc: Dante DeStevano
Seàn Twomey



March 20, 2026

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

RE: Response to Docket No. 20240019-PU - Proposed Amendment of Rule 25-14.004, Florida Administrative Code (F.A.C.), Effect of Parent Debt on Federal Corporate Income Tax – Staff 1st Request

Dear Office of General Counsel,

The Florida Public Service Commission's (PSC) Office of General Counsel has requested responses to questions regarding the Proposed Amendment of Rule 25-14.004, F.A.C., Effect of Parent Debt on Federal Corporate Income Tax. Below are the responses of Sunshine Water Services (SWS) to the data request.

- 1.) How will the draft amendments to Rule 25-14.004, Florida Administrative Code (F.A.C.), shown in the attachment to this letter, impact the company's customer rates?

Response: No anticipated impact.

- 2.) If a parent debt adjustment was made in the company's last rate case, what impact did it have on an average bill?

Response: Not applicable.

- 3.) Has the company now, or in the last 10 years, been a parent company that has invested in the equity of a subsidiary company with which the company filed a consolidated tax return?

Response: No.

- 4.) Has the company now, or in the last 10 years, been a subsidiary company that files a consolidated tax return with a parent company?

Response: Yes.

- 5.) What are the petition dates of the last 5 general base rate cases the company has filed with the Florida Public Service Commission?
 - a. In any of those 5 cases, was an adjustment for parent debt made to the company's income tax calculation? If so, what was the adjustment amount for each applicable case?
 - b. For any affirmative response in question 5(a), if a parent debt adjustment had not been made, how much longer does the company believe it could have waited to bring its next rate case?

Response: Petition dates and docket numbers:

- 20240068-WS: 6/28/2024
- 20200139-WS: 7/13/2020
- 20160101-WS: 8/31/2016

Sunshine Water Services

- 20150269-WS: 12/31/2015 (pre-consolidation – as Utilities, Inc. of Florida (Pasco County))
- 20150102-SU: 6/4/2015 (pre-consolidation – as Utilities, Inc. of Sandalhaven)

For a) and b), the responses are none and not applicable, respectively.

6.) Does the current parent debt adjustment in Rule 25-14.004, F.A.C., adversely affect the company? If so, how?

Response: No.

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

Sincerely,



Dante DeStefano
Director, Regulatory Affairs

Enclosures