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Public Service Commission

April 1, 2026

Diane M. Triplett
299 First Avenue North
St. Petersburg, FL 33701
Dianne.Triplett@Duke-Energy.com

STAFF'S FIRST DATA REQUEST
via email

RE: Docket No. 20260044-EI – Petition for limited proceeding to approve rate adjustments associated with the One Big Beautiful Bill, by Duke Energy Florida, LLC.

Dear Ms. Triplett:

By this letter, the Commission staff requests that Duke Energy Florida, LLC (DEF) provide responses to the following data requests:

1. Please explain the type(s) of expenses that are included in the meal expense of \$1.17 million listed on line 27 of Attachment 1.
2. Please provide the calculation in determining the tax rate of 25.345 percent listed on line 28 of Attachment 1.
3. Regarding the expensing of domestic research and experimental (R&E) expenditures as described in paragraph 6, did DEF expense the full amount of \$9 million in 2025? If yes, please explain why there would be no impact on DEF's income tax expense.
4. In paragraph 6, DEF explained the R&E expenditures were amortized over a 5-year period. However, on Attachment 1, line 4, DEF lists the first-year amortization of \$900,000 as applied to an R&E expenditure of \$9,000,000. Using an amortization amount of \$900,000 suggests a 10-year amortization period.
 - a. Please explain the discrepancy between the written description and the calculation in Attachment 1.
 - b. Please explain why the amortization amount is not \$1.8 million to reflect a 5-year amortization period

5. Please refer to Attachment 1. Does DEF agree that the revenue requirement decrease of \$2,788 on line 23 should be netted against the revenue requirement increase of \$338,970 on line 35? If not, please explain.
6. Please refer to paragraph 13 and 14 of the petition.
 - a. Please provide the amount of revenue requirement impact that would be collected in the 2026 Capacity Cost Recovery (CCRC) Clause.
 - b. Please provide the amount of the revenue requirement impact that would be combined with the Bailey Mill Solar base Rate Adjustment (SoBRA).

Please file all responses electronically no later than Friday, April 10, 2026, through the Commission's website at www.floridapsc.com, by selecting the Clerk's Office tab and Electronic Filing Web Form. *In addition, please email the filed response to discovery-gcl@psc.state.fl.us.*

Please feel free to call me at (850) 413- 6076 if you have any questions.

Sincerely,

/s/ Major R. Thompson
Major R. Thompson
Senior Attorney

MRT/ds

cc: Office of Commission Clerk