



June 8, 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, Effect of
Parent Debt on Federal Income Tax

Dear Mr. Teitzman:

Attached for filing on behalf of Tampa Electric Company and Peoples Gas System, Inc are the company's Joint Post Workshop Comments of Tampa Electric Company and Peoples Gas System, Inc.

Thank you for your assistance in connection with this matter.

Sincerely,

A handwritten signature in blue ink, appearing to read 'J. Jeff Wahlen', with a stylized flourish at the end.

J. Jeff Wahlen

JJW/dk
Attachment
cc: Interested Parties

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

In re: Proposed amendment of Rule 25-14.004, Florida Administrative Code, Effect of Parent Debt on Federal Income Tax

DOCKET NO. 20240019-PU

FILED: June 8, 2026

**JOINT POST-WORKSHOP COMMENTS OF
TAMPA ELECTRIC COMPANY AND PEOPLES GAS SYSTEM, INC.**

Tampa Electric Company ("Tampa Electric") and Peoples Gas System, Inc. ("Peoples") (together, the "companies") submit the following post rule development workshop comments:

1. The rule amendments under consideration ("amendments") implicate important regulatory and ratemaking issues. The companies appreciate the efforts of the Commission Staff and workshop participants to fully explore the issues during the April 22, 2026 workshop. The companies acknowledge the other considerations discussed during the workshop but agree with Staff that the amendments would better reflect a regulated utility's stand-alone income tax expense for ratemaking and earnings surveillance reporting purposes than the current rule.

2. Adopting the amendments would not have an immediate impact on the companies' customers' bills, because the rule under consideration would not be used for rate setting until a future general base rate proceeding. Tampa Electric and Peoples are diligently working to delay and moderate the impact of base rate increase requests, the nature, extent, and timing of which are unknown. It is therefore difficult for the companies to predict the impact that adopting the amendments would have in future rate proceedings

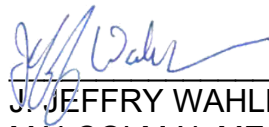
or on future customers' bills. However, as noted in their April 2, 2026 responses to Staff's data requests:

a. In its 2024 rate case, Tampa Electric made a parent debt adjustment of approximately \$12.9 million, which reduced the monthly bill for a residential customer using 1,000 kWh per month by \$1.12 and the monthly bill for a small commercial non-demand customer using 1,250 kWh per month by \$1.41.

b. In its 2025 rate case, Peoples made a parent debt adjustment of approximately \$2.967 million, which reduced the monthly bill for a residential customer with an average usage of 21 therms by \$0.46 and the monthly bill for a GS-1 commercial customer with an average usage of 400 therms by \$0.72.

DATED this 8th day of June, 2026.

Respectfully submitted,



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ATTORNEYS FOR TAMPA ELECTRIC
COMPANY AND PEOPLES GAS SYSTEM, INC.

CERTIFICATE OF SERVICE

I HEREBY CERTIFY that a true and correct copy of the foregoing has filed on behalf of Tampa Electric Company and Peoples Gas System, Inc, has been furnished by electronic mail on the 8th day of June 2026 to the following:

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