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April 23, 2018

E-PORTAL FILING

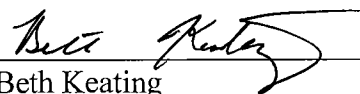
Ms. Carlotta Stauffer, Clerk
Florida Public Service Commission
2540 Shumard Oak Boulevard
Tallahassee, FL 32399-0850

Re: Docket No. 20180051 – In re: Consideration of the tax impacts associated with Tax Cuts and Jobs Act of 2017 for Florida Public Utilities Company –Gas.

Attached for filing, please find the Notice of Service of Responses of Florida Public Utilities Company –Gas to Citizen's First Set of Interrogatories (Nos. 1-10) and First Requests for Production (Nos. 1-5) to the Company.

Thank you for your assistance with this filing. As always, please don't hesitate to let me know if you have any questions whatsoever.

Kind regards,



Beth Keating
Gunster, Yoakley & Stewart, P.A.
215 South Monroe St., Suite 601
Tallahassee, FL 32301
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MEK

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

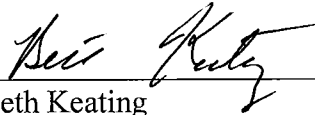
In re: Consideration of the tax impacts
associated with Tax Cuts and Jobs Act of 2017
for Florida Public Utilities Company - Gas.

DOCKET NO. 20180051-GU

FILED: April 23, 2018

NOTICE OF SERVICE OF FLORIDA PUBLIC UTILITIES COMPANY'S RESPONSES AND
OBJECTIONS TO CITIZEN'S FIRST SET OF INTERROGATORIES (NOS. 1 – 10) AND
FIRST REQUESTS FOR PRODUCTION (NOS. 1-5)

NOTICE IS HEREBY GIVEN that Florida Public Utilities Company ("FPUC"), by and through its undersigned counsel, has served its Responses to Citizens' First Set of Interrogatories (Nos. 1-10) and First Requests for Production (Nos. 1-5) by Electronic Mail to Erik L. Sayler, Esquire, Office of the Public Counsel, 111 West Madison Street, Room 812, Tallahassee, Florida 32399-1400, at Sayler.Erik@leg.state.fl.us, this April 23, 2018.

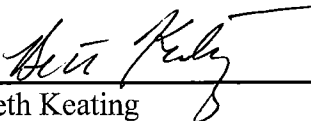


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(850) 521-1706
Attorneys for Florida Public Utilities Company

CERTIFICATE OF SERVICE

I hereby certify that true and correct copies of the foregoing Responses of Florida Public Utilities to Citizen's First Set of Interrogatories and First Requests for Production to the Company in the referenced docket have been served by Electronic Mail this 23rd day of April, 2018, upon the following:

Suzanne Brownless Florida Public Service Commission 2540 Shumard Oak Boulevard Tallahassee, FL 32399-0850 sbrownle@psc.state.fl.us	J.R. Kelly/E. Saylor Office of Public Counsel c/o The Florida Legislature 111 W. Madison Street, Room 812 Tallahassee, FL 32399-1400 kelly.jr@leg.state.fl.us Saylor.Eric@leg.state.fl.us
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By: 
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