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April 26, 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 Second Set of Interrogatories (Nos. 11-24) and Second Requests for Production (Nos. 6-8) 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 26, 2018

NOTICE OF SERVICE OF FLORIDA PUBLIC UTILITIES COMPANY'S RESPONSES AND  
OBJECTIONS TO CITIZEN'S SECOND SET OF INTERROGATORIES (NOS. 11 – 24) AND  
SECOND REQUESTS FOR PRODUCTION (NOS. 6-8)

NOTICE IS HEREBY GIVEN that Florida Public Utilities Company ("FPUC"), by and through its undersigned counsel, has served its Responses to Citizens' Second Set of Interrogatories (Nos. 11-24) and Second Requests for Production (Nos. 6-8) 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 26, 2018.



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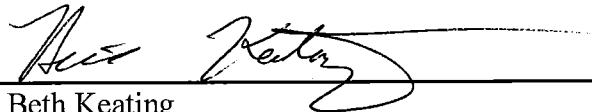
Beth Keating  
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*Attorneys for Florida Public Utilities Company*

**CERTIFICATE OF SERVICE**

I hereby certify that true and correct copies of the foregoing Responses of Florida Public Utilities to Citizen's Second Set of Interrogatories and Second Requests for Production to the Company in the referenced docket have been served by Electronic Mail this 26<sup>th</sup> 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 <a href="mailto:kelly.jr@leg.state.fl.us">kelly.jr@leg.state.fl.us</a> <a href="mailto:Saylor.Eric@leg.state.fl.us">Saylor.Eric@leg.state.fl.us</a>
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By:



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