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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. 20180053 – In re: Consideration of the tax impacts associated with Tax Cuts and Jobs Act of 2017 for Florida Public Utilities Company – Fort Meade.

Attached for filing, please find the Notice of Appearance as counsel for FPUC-Fort Meade.

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

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BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

In re: Consideration of the tax impacts | DOCKET NO. 20180053-GU associated with Tax Cuts and Jobs Act of 2017 for Florida Public Utilities Company - Fort April 26, 2018 Meade.

NOTICE OF SERVICE OF APPEARANCE

The attorney listed below hereby submits notice of her appearance on behalf of Florida Public Utilities-Fort Meade ("Fort Meade") in the above-referenced docket and requests that copies of all pleadings, notices, orders, and other documents filed in this proceeding be served upon the following:

> Beth Keating Gunster, Yoakley & Stewart, P.A. 215 South Monroe St., Suite 601 Tallahassee, FL 32301 (850) 521-1706 bkeating@gunster.com

> > Beth Keating

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Tallahassee, FL 32301

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Attorneys for Florida Public Utilities Company-

Fort Meade

CERTIFICATE OF SERVICE

I hereby certify that true and correct copies of the foregoing Notice of Appearance in the referenced docket have been served by Electronic Mail this 26th day of April, 2018, upon the following:

Suzanne Brownless	J.R. Kelly/E. Sayler
Florida Public Service Commission	Office of Public Counsel
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By

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