

May 23, 2018

**E-PORTAL FILING**

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

**Re: Docket No. 20180048-EI - In re: Consideration of the tax impacts associated with Tax Cuts and Jobs Act of 2017 for Florida Public Utilities Company - Electric**

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

**Docket No. 20180052-GU - In re: Consideration of the tax impacts associated with Tax Cuts and Jobs Act of 2017 for Florida Public Utilities Company - Indiantown.**

**Docket No. 20180053-GU - In re: Consideration of the tax impacts associated with Tax Cuts and Jobs Act of 2017 for Florida Public Utilities Company – Fort Meade.**

**Docket No. 20180054-GU – In re: Consideration of the tax impacts associated with Tax Cuts and Jobs Act of 2017 for Florida Division of Chesapeake Utilities Corporation.**

Dear Ms. Stauffer:

Attached for filing, please find a Notice of Appearance as counsel for Florida Public Utilities Company – Electric, Florida Public Utilities Company – Gas, Florida Public Utilities Company –Indiantown Division, Florida Public Utilities Company-Fort Meade, and the Florida Division of Chesapeake Utilities Corporation.

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  
(850) 521-1706

MEK  
CC:// (Service List)

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 - Electric.	DOCKET NO. 20180048-EI
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
In re: Consideration of the tax impacts associated with Tax Cuts and Jobs Act of 2017 for Florida Public Utilities Company - Indiantown.	DOCKET NO. 20180052-GU
In re: Consideration of the tax impacts associated with Tax Cuts and Jobs Act of 2017 for Florida Public Utilities Company – Fort Meade.	DOCKET NO. 20180053-GU
In re: Consideration of the tax impacts associated with Tax Cuts and Jobs Act of 2017 for Florida Division of Chesapeake Utilities Corporation.	DOCKET NO. 20180054-GU

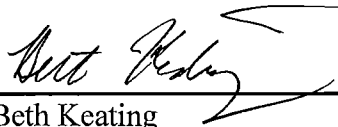
May 23, 2018

NOTICE OF APPEARANCE

A Notice of Appearance is hereby submitted on behalf of Florida Public Utilities-Electric (“FPUC-Electric”), Florida Public Utilities-Gas (“FPUC-Gas”), Florida Public Utilities Company-Indiantown Division (“Indiantown”), Florida Public Utilities Company – Fort Meade (“Fort Meade”), and the Florida Division of Chesapeake Utilities Corporation (“Chesapeake”) in the above-referenced dockets for the additional attorneys listed below. It is requested that copies of all pleadings, notices, orders, and other documents filed in this proceeding be served upon the following:

Docket No. 20180048-EI  
Docket No. 20180051-GU  
Docket No. 20180052-GU  
Docket No. 20180053-GU  
Docket No. 20180054-GU

Gregory Munson Florida Bar No. 188344 Gunster Law Firm 215 South Monroe Street, Suite 601 Tallahassee, FL 32301 (850) 521-1713 gmunson@gunster.com	Lila A. Jaber Florida Bar No. 0881661 Gunster Law Firm 215 South Monroe St., Suite 601 Tallahassee, FL 32301 (850) 521-1703 ljaber@gunster.com
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By:   
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*Attorneys for Florida Public Utilities Company and  
the Florida Division of Chesapeake Utilities  
Corporation*

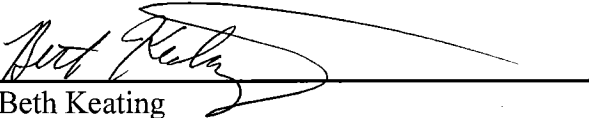
Docket No. 20180048-EI  
Docket No. 20180051-GU  
Docket No. 20180052-GU  
Docket No. 20180053-GU  
Docket No. 20180054-GU

**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 23rd day of May, 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. Sayler 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:Sayler.Eric@leg.state.fl.us">Sayler.Eric@leg.state.fl.us</a>
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By: \_\_\_\_\_

  
Beth Keating  
(850) 521-1706