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June 21, 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.

Dear Ms. Stauffer:

Attached for filing, please find the Notice of Service of Responses of Florida Public Utilities Company –Gas to Citizen's Third Set of Interrogatories (No. 25) and Third Requests for Production (No. 9) 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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BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

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

FILED: June 21, 2018

NOTICE OF SERVICE OF FLORIDA PUBLIC UTILITIES COMPANY'S RESPONSES AND OBJECTIONS TO CITIZEN'S THIRD SET OF INTERROGATORIES (NO. 25) AND THIRD REQUESTS FOR PRODUCTION (NO. 9)

NOTICE IS HEREBY GIVEN that Florida Public Utilities Company ("FPUC"), by and through its undersigned counsel, has served its Responses to Citizens' Third Set of Interrogatories (No. 25) and Third Requests for Production (No. 9) 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 June 21, 2018.

Respectfully,

Beth Keating

Gunster, Yoakley & Stewart, P.A. 215 South Monroe St., Suite 601

Tallahassee, FL 32301

(850) 521-1706

Attorneys for Florida Public Utilities Company

CERTIFICATE OF SERVICE

I hereby certify that true and correct copies of the foregoing Notice of Service of Responses of Florida Public Utilities to Citizen's Third Set of Interrogatories and Third Requests for Production to the Company in the referenced docket have been served by Electronic Mail this 21st day of June, 2018, upon the following:

Rachael A. Dziechciarz	J.R. Kelly/E. Sayler
Florida Public Service Commission	Office of Public Counsel
2540 Shumard Oak Boulevard	c/o The Florida Legislature
Tallahassee, FL 32399-0850	111 W. Madison Street, Room 812
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