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 DATED: OCTOBER 1, 2018 Meade Division.

CERTIFICATE OF SERVICE

I HEREBY CERTIFY that STAFF'S FIRST SET OF INTERROGATORIES TO FLORIDA PUBLIC UTILITIES COMPANY- FORT MEADE DIVISION (NOS. 1-3) has been served by electronic mail to Beth Keating, Esquire, bkeating@gunster.com, Gregory Munson, Esquire, gmunson@gunster.com, Lila A. Jaber, Esquire, ljaber@gunster.com, Gunster, Yoakley & Stewart, P.A., 215 South Monroe Street, Suite 601, Tallahassee, Florida 32301-1839 and that a true copy has been furnished to the following by electronic mail this 1st day of October, 2018:

Mike Cassel Director, Regulatory and Governmental Affairs Florida Public Utilities Company 1750 South 14th Street, Suite 200 Fernandina Beach, FL 32034 mcassel@fpuc.com

J.R. Kelly Virginia Ponder Office of Public Counsel The Florida Legislature 111 W. Madison Street, Room 812 Tallahassee, Florida 32399 kelly.jr@leg.state.fl.us ponder.virginia@leg.state.fl.us

/s/ Margo A. DuVal

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