

Writer's Direct Dial Number: (850) 521-1706 Writer's E-Mail Address: bkeating@gunster.com

November 28, 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 Amended Response of Florida Public Utilities Company –Gas to Citizen's First Request for Production of Documents (No. 5) 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

(850) 521-1706

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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: November 28, 2018

NOTICE OF SERVICE OF FLORIDA PUBLIC UTILITIES COMPANY'S AMENDED RESPONSE TO CITIZEN'S FIRST REQUESTS FOR PRODUCTION (NO. 5)

NOTICE IS HEREBY GIVEN that Florida Public Utilities Company ("FPUC"), by and through its undersigned counsel, has served its Amended Response to Citizens' First Requests for Production (No. 5) by Electronic Mail to Virginia Ponder, Esquire, Office of the Public Counsel, 111 West Madison Street, Room 812, Tallahassee, Florida 32399-1400, at ponder.virginia@leg.state.fl.us, this November 28, 2018.

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 Amended Response of Florida Public Utilities to Citizen's First Requests for Production to the Company in the referenced docket have been served by Electronic Mail this 28th day of November, 2018, upon the following:

Rachael A. Dziechciarz
Margo DuVal
Florida Public Service Commission
2540 Shumard Oak Boulevard
Tallahassee, FL 32399-0850
RDziechc@psc.state.fl.us
Mduval@psc.state.fl.us

J.R. Kelly/V. Ponder
Office of Public Counsel
c/o The Florida Legislature
111 W. Madison Street, Room 812
Tallahassee, FL 32399-1400
kelly.jr@leg.state.fl.us
ponder.virginia@leg.state.fl.us

By

Beth Keating

Gunster, Yoakley & Stewart, P.A. 215 South Monroe St., Suite 601 Tallahassee, FL 32301 (850) 521-1706