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BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

In re: Application for Gross-Up of CIAC in Brevard County by Aquarina Utilities, Inc...

Docket No. 20180212 - WS

NOTICE OF FILING

Applicant, Aquarina Utilities, Inc. by and through its undersigned attorneys, hereby

gives notice of filing, in the above-referenced docket, of the Affidavit of Mailing, evidencing

that the Notice of Gross Up of Service Availability Charges and Contributed Property was

sent to all of persons requesting service within the past 12 months..

Respectfully submitted this 16th day of January, 2019, by:

Dean Mead 420 South Orange Ave., Suite 700 Orlando, FL 32801 Direct: (407) 310-2077 Office (407) 841-1200 Fax: (407) 423-1831 <u>mfriedman@deanmead.com</u> <u>gseegobin@deanmead.com</u>

/s/ Martin S. Friedman

MARTIN S. FRIEDMAN For the Firm

AFFIDAVIT OF MAILING

STATE OF FLORIDA COUNTY OF Indian Kiver

Before me, the undersigned authority, authorized to administer oaths and take acknowledgments, personally appeared Holly Burge, who, after being duly sworn on oath, did depose on oath and say that on behalf of Aquarina Utilities, Inc., on January 2019, a copy of the Notice, attached hereto, was sent by regular U.S. Mail to those persons who had requested service within the past year and who are not connected.

FURTHER AFFIANT SAYETH NAUGHT.

Burge

Sworn to and subscribed before me this M day of January, 2019, by Holly Burge who is personally known to me, or who provided M as identification.



Print Name:

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NOTARY PUBLIC My Commission Expires:

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NOTICE

TO PROPERTY OWNERS REQUESTING SERVICE FROM AQUARINA UTILITIES, INC. January/2, 2019

On January 8, 2019, the Florida Public Service Commission approved tariffs for the gross-up of CIAC for Aquarina Utilities, Inc.. The tariffs should be effective for connections made on or after the stamped approval date on the tariff sheets, which will be five days from the date of this notice. If you have any questions about these charges, please contact the utility at (772) 708-8350.

Gross-Up of Service Availability Charges and Contributed Property

Congress has passed, and the President has signed, the Tax Cuts and Jobs Act, effective January 1, 2018, which, among other things, removes the exemption from federal income taxes for contributions-in-aid-of-construction ("CIAC"). Upon the effective date of the utility's tariff, the utility may gross-up cash service availability charges and property contributions in aid of construction in order to recover the federal and state corporate income taxes associated with those contributions.

Aquarina Utilities, Inc.

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