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April 26, 2018

E-PORTAL FILING

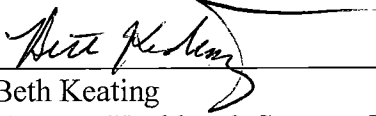
Ms. Carlotta Stauffer, Clerk
Florida Public Service Commission
2540 Shumard Oak Boulevard
Tallahassee, FL 32399-0850

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 Appearance of counsel for Florida Public Utilities.

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

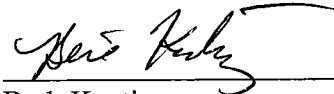
In re: Consideration of the tax impacts associated with Tax Cuts and Jobs Act of 2017 for Florida Public Utilities Company - Gas. || DOCKET NO. 20180051-GU
|| April 26, 2018

NOTICE OF SERVICE OF APPEARANCE

The attorney listed below hereby submits notice of her appearance on behalf of Florida Public Utilities-Gas ("FPUC") in the above-referenced docket and requests that copies of all pleadings, notices, orders, and other documents filed in this proceeding be served upon the following:

Beth Keating

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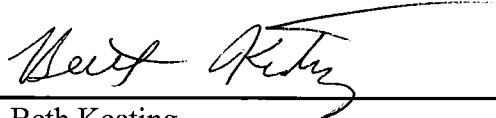
Beth Keating
Gunster, Yoakley & Stewart, P.A.
215 South Monroe St., Suite 601
Tallahassee, FL 32301
(850) 521-1706
Attorneys for Florida Public Utilities Company

CERTIFICATE OF SERVICE

I hereby certify that true and correct copies of the foregoing Notice of Appearance in the referenced docket have been served by Electronic Mail this 26th day of April, 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. Saylor 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 Saylor.Eric@leg.state.fl.us
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By: _____


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