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December 20, 2018

Electronic Filing

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

Re: DOCKET NO. 20180154-GU - Petition for limited proceeding to consider the tax impacts associated with the Tax Cuts and Jobs Act of 2017 for Florida City Gas.

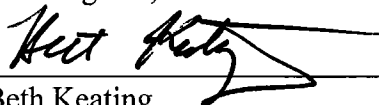
Dear Ms. Stauffer:

Attached for filing in the above-referenced docket, please find the following revised tariff pages (clean/legislative) submitted on behalf of Florida City Gas, consistent with the Commission's vote in this proceeding on December 11, 2018, and its decision as reflected in Order No. 2018-0569-FOF-GU, issued December 4, 2018, in Docket No. 20180003-GU:

First Revised Sheet No. 75

As always, please don't hesitate to let me know if you have any questions. Thank you for your assistance with this filing.

Kind regards,



Beth Keating
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Tallahassee, FL 32301
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cc:// (Service List)

CERTIFICATE OF SERVICE
Docket No. 20180154-GU

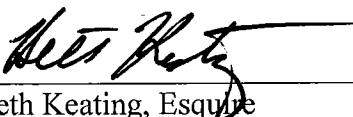
I **HEREBY CERTIFY** that a true and correct copy of the foregoing has been furnished by electronic mail on this 20th day of December 2018 to the following:

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Attorneys for Florida City Gas

RIDER "A"

Purchased Gas Adjustment ("PGA")

Applicable to all Customers taking Sales Service from the Company under all GS, GL, RSG, CSG and NGV Rate Schedules. The PGA Charge, as defined herein, is designed to recover the cost to the Company of purchased gas or fuel used as a substitute for or supplemental to purchased gas including the cost of storing or transporting said gases or fuel, the cost of financial instruments employed to stabilize gas costs, other charges or credits as may result from the operation of other tariff provisions, and taxes and assessments in connection with the purchase and sale of gas.

A. The rate per therm for gas supplied in any billing period shall be adjusted by the Company's expected weighted average cost of gas (WACOG), and other adjustments as specified and approved by the Florida Public Service Commission. The WACOG may not exceed the Commission approved purchased gas cost recovery factor based on estimated gas purchases for the twelve-month period ending December 31st, in accordance with the methodology adopted by the Commission. The factor determined as set forth above shall be multiplied by 1.00503 for regulatory fees, and rounded to the nearest \$0.00001 per therm, to be applied to the total number of therms consumed by the Customer during the billing period.

B. The PGA cap recovery factor approved by the Commission for the billing months of January 2019 through December 2019 is \$0.71734 per therm.

C. If re-projected gas cost expenses for the remaining period exceed projected recoveries by at least 10% for the twelve-month period, a midcourse correction may formally be requested by the Company. For changes in market conditions and costs, the Company, upon one day's notice to the Commission, shall have the option of flexing downward (reducing the WACOG) or upward (increasing the WACOG) to the extent that the increase does not exceed the authorized cap. The current month WACOG may be adjusted for prior months' differences between projected and actual costs of gas purchased, but may not exceed the approved cap for the period.

D. Any overrecovery or underrecovery of purchased gas costs by the Company as a result of adjustments made pursuant to the above shall be "trued-up" (refunded to Customer or collected by Company) with interest, during succeeding billing periods as an adjustment to the WACOG, in accordance with the methodology adopted by the Commission, or as such methodology may be amended from time to time by further order of the Commission.

E. For the billing months of January 2019 through December 2019, the monthly PGA Charge will include a levelized credit of \$0.00790 per therm pursuant to the Stipulation and Settlement Regarding Remaining Excess Accumulated Deferred Income Tax Issues ("2018 EADIT Agreement") in Docket No. 20180154-GU. This monthly credit to the PGA Charge will automatically expire on December 31, 2019.

RIDER "A"

Purchased Gas Adjustment ("PGA")

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B. The PGA cap recovery factor approved by the Commission for the billing months of January 2018-2019 through December 2018-2019 is ~~\$0.75850~~ 0.71734 per therm.

C. If re-projected gas cost expenses for the remaining period exceed projected recoveries by at least 10% for the twelve-month period, a midcourse correction may formally be requested by the Company. For changes in market conditions and costs, the Company, upon one day's notice to the Commission, shall have the option of flexing downward (reducing the WACOG) or upward (increasing the WACOG) to the extent that the increase does not exceed the authorized cap. The current month WACOG may be adjusted for prior months' differences between projected and actual costs of gas purchased, but may not exceed the approved cap for the period.

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