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September 6, 2017

E-PORTAL FILING

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

Re: Undocketed - Notice of Flexible Gas Service Agreement

Dear Ms. Stauffer:

In accordance with Order No. PSC-14-0710-TRF-GU and consistent with the provisions of Tariff Sheet Nos. 32 and 32.1 of the Third Revised Volume of its FPSC Natural Gas Tariff, Florida Public Utilities Company hereby provides notice that it has entered into a Flexible Gas Service Agreement ("FGS") with Rayonier Advance Materials, Inc. dated August 10, 2017.

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

Kind regards,

Beth Keating

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Tallahassee, FL 32301

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Cc:// Patti Daniel, Chief/Economic Impact and Rate Design Elisabeth Draper/Economic Supervisor