

State of Florida



Public Service Commission

CAPITAL CIRCLE OFFICE CENTER • 2540 SHUMARD OAK BOULEVARD
TALLAHASSEE, FLORIDA 32399-0850

-M-E-M-O-R-A-N-D-U-M-

DATE: January 30, 2018
TO: Carlotta S. Stauffer, Commission Clerk, Office of Commission Clerk
FROM: Shari L. Cornelius, Staff Assistant, Division of Accounting & Finance *SC*
RE: Documents to be included in Docket No. 20180013-PU

Please include the attached document, entitled Forest Utilities, Inc. letter attaching Commission jurisdiction of Tax Reform Act to January 1, 2018, in the case file for Docket No. 20180013-PU.

**SUNDSTROM
& MINDLIN, LLP**

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January 30, 2018

VIA EMAIL

Bart Fletcher
Chief of Surveillance
Florida Public Service Commission
2540 Shumard Oak Boulevard
Tallahassee, FL 32399-0850

RE: Forest Utilities, Inc. – Docket No. 20180013-PU
Our File No. 25052.03

Dear Mr. Fletcher:

Forest Utilities, Inc. agrees to the attachment of Commission jurisdiction from January 1, 2018, to any tax savings which result from the effects of the Tax Cuts and Jobs Act of 2017, but only to the extent such savings result in the Utility's earnings exceeding the upper limit of its authorized range of allowed returns.

Should you have any questions regarding this, please do not hesitate to give me a call.

Sincerely,

A handwritten signature in blue ink, appearing to read "F. Marshall Deterding".

F. Marshall Deterding, Of Counsel
For the Firm

FMD/bf

cc: David W. Swor