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April 26, 2018

**E-PORTAL FILING**

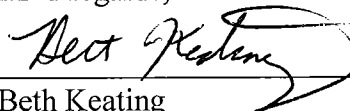
Ms. Carlotta Stauffer, Clerk  
Florida Public Service Commission  
2540 Shumard Oak Boulevard  
Tallahassee, FL 32399-0850

**Re: Docket No. 20180048-EI – In re: Consideration of the tax impacts associated with Tax Cuts and Jobs Act of 2017 for Florida Public Utilities Company –Electric.**

Attached for filing, please find a Notice of Appearance as 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,



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

MEK

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 - Electric. | DOCKET NO. 20180048-EI  
FILED: April 26, 2018

NOTICE OF SERVICE OF APPEARANCE

The attorney listed below hereby submits notice of her appearance on behalf of Florida Public Utilities-Electric ("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

Gunster, Yoakley & Stewart, P.A.  
215 South Monroe St., Suite 601  
Tallahassee, FL 32301  
(850) 521-1706  
[bkeating@gunster.com](mailto:bkeating@gunster.com)



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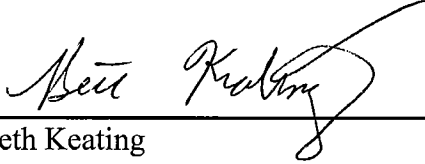
Beth Keating  
Gunster, Yoakley & Stewart, P.A.  
215 South Monroe St., Suite 601  
Tallahassee, FL 32301  
(850) 521-1706  
*Attorneys for Florida Public Utilities Company*

**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 26<sup>th</sup> 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. Sayler Office of Public Counsel c/o The Florida Legislature 111 W. Madison Street, Room 812 Tallahassee, FL 32399-1400 <a href="mailto:kelly.jr@leg.state.fl.us">kelly.jr@leg.state.fl.us</a> <a href="mailto:Sayler.Eric@leg.state.fl.us">Sayler.Eric@leg.state.fl.us</a>
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By: \_\_\_\_\_

  
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