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May 18, 2018

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

Re: Ni Florida, LLC
Application for approval of tariff for the gross up of CIAC
Docket No. 20180100-WS

Dear Ms. Stauffer,

Attached is the affidavit of noticing as required by the Commission decision in the above docket. Please have the staff issue the approved tariffs as soon as possible and let me know when they are ready so I can pick them up to avoid delay in mailing.

If you or any members of the staff have any questions in this regard, please let me know.

Sincerely,

SUNDSTROM & MINDLIN, LLP

F. Marshall Deterding /brf

F. Marshall Deterding
Of Counsel

FMD/brf
Enclosure

cc: Mark Cicchetti
Shannon Hudson
Terence Bethea
Jennifer Crawford, Esq.

NOTICE

**To Property Owners Requesting Service
From Ni Florida, LLC
May 17, 2018**

Gross-Up of Service Availability Charges and Contributed Property

Congress has passed and the President has signed the Tax Cuts and Jobs Act, effective January 1, 2018, which, among other things, removes the exemption from federal income taxes for contributions-in-aid-of-construction ("CIAC"). On May 8, 2018, the Florida Public Service Commission approved a tariff for the gross-up of CIAC in order to recover the federal and state corporate income taxes associated with those contributions. Upon the effective date of the utility's tariff, the utility may gross-up cash service availability charges and property contributions in aid of construction. The tariff should be effective for connections made on or after the stamped approval date on the tariff sheet, which will be five days from the date of this notice. If you have any questions about these charges, please contact Mark Daday at the Ni Florida at 803-995-5054.

AFFIDAVIT

STATE OF SC
COUNTY OF Richland

Before me, the undersigned authority, authorized to administer oaths and take acknowledgements, personally appeared Mark S. Daday, who, after being duly sworn on oath, did depose on oath and say that on behalf of Ni Florida, LLC on May 17, 2018, he did send by regular U.S. mail or email where a postal address was not known, a copy of the notice attached hereto to those persons who had requested service within the past year and who are not yet connected to the system.

FURTHER AFFIANT SAYETH NAUGHT.

Mark S. Daday

Sworn to and subscribed before me this 17th day of May, 2018 by Mark Daday, who is personally known to me or who has provided _____ as identification.

Martha Stone Tuttle
NOTARY PUBLIC
My Commission Expires: 10/2/25