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August 24, 2018

E-PORTAL FILING

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

Re:

DOCKET NO. 20180051-GU

In re: Consideration of the tax impacts associated with Tax Cuts and Jobs Act of 2017 for Florida Public Utilities Company – Gas.

Dear Ms. Stauffer:

Attached, for electronic filing in the above referenced docket, please find the **Notice of Service of Florida Public Utilities Company's Responses and Objections to Citizen's Fifth Set of Interrogatories (Nos. 32-35)**. Should you have any questions whatsoever, please do not hesitate to contact me. Thank you for your assistance in this matter.

Respectfully,

A handwritten signature in black ink, appearing to read 'Beth Keating', written over a horizontal line.

Beth Keating
Florida Bar No. 0022756
Gunster, Yoakley & Stewart, P.A.
215 South Monroe St., Suite 601
Tallahassee, FL 32301
(850) 521-1706

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 - Gas.

DOCKET NO. 20180051-GU

FILED: August 24, 2018

NOTICE OF SERVICE OF FLORIDA PUBLIC UTILITIES COMPANY'S RESPONSES AND
OBJECTIONS TO CITIZEN'S FIFTH SET OF INTERROGATORIES (NOS. 32 – 35)

NOTICE IS HEREBY GIVEN that Florida Public Utilities Company ("FPUC"), by and through its undersigned counsel, has served its Responses to Citizens' Fifth Set of Interrogatories (Nos. 32-35) by Electronic Mail to Virginia Ponder, Esquire, Office of the Public Counsel, 111 West Madison Street, Room 812, Tallahassee, Florida 32399-1400, at ponder.virginia@leg.state.fl.us, this August 24, 2018.

Respectfully,



Beth Keating, Esquire
Florida Bar No. 0022756

Gregory Munson
Florida Bar No. 188344

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 Responses of Florida Public Utilities to Citizen's Fifth Set of Interrogatories to the Company in the referenced docket have been served by Electronic Mail this 24th day of August, 2018, upon the following:

Rachael A. Dziechciarz Florida Public Service Commission 2540 Shumard Oak Boulevard Tallahassee, FL 32399-0850 RDziehc@psc.state.fl.us	J.R. Kelly/Virginia Ponder Office of Public Counsel c/o The Florida Legislature 111 W. Madison Street, Room 812 Tallahassee, FL 32399-1400 Ponder.virginia@leg.state.fl.us
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By: 
Beth Keating
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