FILED 11/20/2018 DOCUMENT NO. 07204-2018 FPSC - COMMISSION CLERK

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

In re: Application for Gross-Up of CIAC in Polk County by Gold Coast Utility Corp.

Docket No. 20180161 - WS

NOTICE OF FILING

Applicant, Gold Coast Utility Corp., by and through its undersigned attorneys, hereby

gives notice of filing, in the above-referenced docket, of the Affidavit of Mailing, evidencing

that the Notice of Gross Up of Service Availability Charges and Contributed Property was

mailed to all of persons requesting service within the past 12 months..

Respectfully submitted this 20th day of November, 2018, by:

FRIEDMAN & FRIEDMAN, P.A. 600 Rinehart Road, Suite 3086 Lake Mary, FL 32746 Telephone: (407) 310-2077 Fax: (407) 878-2178 <u>mfriedman@ff-attorneys.com</u>

/s/ Martin S. Friedman

MARTIN S. FRIEDMAN For the Firm

AFFIDAVIT OF MAILING

STATE OF FLORIDA

COUNTY OF POLK

Before me, the undersigned authority, authorized to administer oaths and take acknowledgments, personally appeared Keith Burge, who, after being duly sworn on oath, did depose on oath and says that on behalf of Gold Coast Utility Corp., on November 8, 2018, a copy of the Notice, attached hereto, was sent by regular U.S. Mail to those persons who had requested service within the past year and who are not connected.

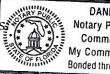
FURTHER AFFIANT SAYETH NAUGHT.

Keith Burge

President

Sworn to and subscribed before me this (1) day of November, 2018, by Keith Burge who is personally known to me, or who provided FL Dr HULL KCMSE as identification .

Print Name: NOTARY PUBLIC My Commission Expir



DANIELLE S. SOLOMON Notary Public - State of Florida Commission # GG 066143 My Comm. Expires Jan 25, 2021 Bonded through National Notary Assn.

NOTICE

TO PROPERTY OWNERS REQUESTING SERVICE FROM GOLD COAST UTILITY CORP. November 8, 2018

On October 30, 2018, the Florida Public Service Commission approved tariffs for the gross-up of CIAC. The tariffs should be effective for connections made on or after the stamped approval date on the tariff sheets, which will be five days from the date of this notice. If you have any questions about these charges, please contact the utility at (863) 696-0504.

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"). 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 in order to recover the federal and state corporate income taxes associated with those contributions.

Gold Coast Utility Corp.