

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 25, 2018
TO: Carlotta S. Stauffer, Commission Clerk, Office of Commission Clerk
FROM: Consuela Wilson, Staff Assistant, Division of Accounting and Finance
RE: Documents to be included in Docket No. 20 1800 13-PU.

A handwritten signature in blue ink, appearing to be "CW", enclosed in a circular scribble.

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

RECEIVED-FPSC
2018 JAN 25 AM 8:21
COMMISSION
CLERK

**SUNDSTROM
& MINDLIN, LLP**
Attorneys | Counselors

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January 24, 2018

VIA U. S. MAIL

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

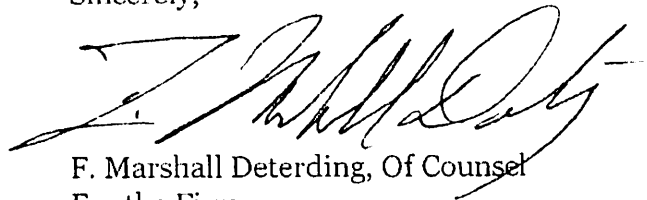
RE: Ni Florida, Inc. – Dk No 20180013-PU
Our File No. 43053

Dear Mr. Fletcher:

Ni Florida, 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,



F. Marshall Deterding, Of Counsel
For the Firm

FMD/bf

Cc: Mark Daday
Benny Wilkinson