BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

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| 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-EIORDER NO. PSC-2018-0504-PCO-EIISSUED: October 19, 2018 |

ORDER GRANTING JOINT MOTION TO SUSPEND

 PROCEDURAL SCHEDULE

 The Florida Public Service Commission (Commission) opened Docket No. 20180048-EI on February 21, 2018, to consider the tax impacts affecting Florida Public Utilities Company (FPUC) as a result of the passage of the Tax Cuts and Jobs Act of 2017. The Order Establishing Procedure, Order No. PSC-2018-0211-PCO-EI, was issued on April 25, 2018, in which controlling dates were set for filing testimony, exhibits, and discovery. The First Order Revising Order Establishing Procedure, Order No. PSC-2018-0280-PCO-EI, was issued on June 1, 2018, in which the discovery procedures and controlling dates were modified. A Second Order Revising Order Establishing Procedure, Order No. PSC-2018-0471-PCO-EI, was issued on September 21, 2018, to allow FPUC to file revised and supplemental testimony, and also to extend the controlling dates for Intervenor Testimony. The Office of Public Counsel (OPC) has intervened in this docket.

On October 17, 2018, FPUC and OPC (collectively, Parties) filed a Joint Motion with the Commission to temporarily suspend the procedural schedule in this Docket (Joint Motion). In their Joint Motion, the Parties assert that they anticipate filing a Motion to Approve Stipulation and Settlement (2018 Tax Settlement) no later than October 18, 2018, that the Commission’s approval of the 2018 Tax Settlement would resolve all issues in this docket, and that such approval would avoid the need for further testimony and a full hearing in this docket. The Parties also request that the Commission consider the 2018 Tax Settlement at its December 2018 Agenda Conference. The Parties assert that consideration of the 2018 Tax Settlement on this date would enable this matter to proceed, in the event the Commission does not approve the Settlement, to the current February 2019 hearing dates already established in this docket.

Upon review and consideration of the Joint Motion, the procedural schedule in this docket is hereby suspended. The 2018 Tax Settlement will be addressed by the Commission in a proceeding on December 11, 2018.

 Based on the foregoing, it is hereby

ORDERED by Commissioner Julie I. Brown as Prehearing Officer, that the Joint Motion to Suspend Procedural Schedule filed by Florida Public Utilities and The Office of Public Counselis granted. It is further

ORDERED that the controlling dates for Docket 20180048-EI shall be suspended.

 By ORDER of Commissioner Julie I. Brown, as Prehearing Officer, this 19th day of October, 2018.

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|  | /s/ Julie I. Brown |
|  | JULIE I. BROWNCommissioner and Prehearing Officer |

Florida Public Service Commission

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Copies furnished: A copy of this document is provided to the parties of record at the time of issuance and, if applicable, interested persons.

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NOTICE OF FURTHER PROCEEDINGS OR JUDICIAL REVIEW

 The Florida Public Service Commission is required by Section 120.569(1), Florida Statutes, to notify parties of any administrative hearing or judicial review of Commission orders that is available under Sections 120.57 or 120.68, Florida Statutes, as well as the procedures and time limits that apply. This notice should not be construed to mean all requests for an administrative hearing or judicial review will be granted or result in the relief sought.

 Mediation may be available on a case-by-case basis. If mediation is conducted, it does not affect a substantially interested person's right to a hearing.

 Any party adversely affected by this order, which is preliminary, procedural or intermediate in nature, may request: (1) reconsideration within 10 days pursuant to Rule 25-22.0376, Florida Administrative Code; or (2) judicial review by the Florida Supreme Court, in the case of an electric, gas or telephone utility, or the First District Court of Appeal, in the case of a water or wastewater utility. A motion for reconsideration shall be filed with the Office of Commission Clerk, in the form prescribed by Rule 25-22.0376, Florida Administrative Code. Judicial review of a preliminary, procedural or intermediate ruling or order is available if review of the final action will not provide an adequate remedy. Such review may be requested from the appropriate court, as described above, pursuant to Rule 9.100, Florida Rules of Appellate Procedure.