



**NORTH CAROLINA  
PUBLIC STAFF  
UTILITIES COMMISSION**

December 21, 2018

M. Lynn Jarvis, Chief Clerk  
North Carolina Utilities Commission  
4325 Mail Service Center  
Raleigh, North Carolina 27699-4300

Re: Docket Nos. M-100, Sub 148 and G-39, Sub 42 – The Federal Tax  
Cuts and Jobs Act

Dear Ms. Jarvis:

On December 21, 2018, Cardinal Pipeline Company, LLC (Cardinal), filed to request that the Commission approve its proposed rates to reflect the change in the federal corporate income tax as described in its November 9<sup>th</sup> Filing, and also provided revised calculations to reflect interest on the provisionally collected revenues, where the provisionally collected revenues are the difference between the rates collected after January 1, 2018, and the revised rates that reflect the reduction in the federal corporate income tax rate. The Public Staff has reviewed Cardinal's revised calculations and finds the calculations to be reasonable. Therefore, the Public Staff recommends that the Commission approve Cardinal's proposal reflected in the December 21<sup>st</sup> filing effective January 1, 2019.

Sincerely,

Electronically submitted  
/s/ Heather D. Fennell  
Staff Attorney  
[heather.fennell@psncuc.nc.gov](mailto:heather.fennell@psncuc.nc.gov)

c: Parties of Record

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