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# STATE OF NORTH CAROLINA UTILITIES COMMISSION RALEIGH

JAN 03 2019

Clerk's Office

N.C. Utilities Commission

DOCKET NO. M-100, SUB 148 DOCKET NO. G-39, SUB 42

### BEFORE THE NORTH CAROLINA UTILITIES COMMISSION

DOCKET NO. M-100, SUB 148	
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In the Matter of	
The Federal Tax Cuts and Jobs Act	nmeausta
)	ORDER REQUIRING FILING OF
DOCKET NO. G-39, SUB 42	REVISED PROPOSAL
In the Matter of	
Cardinal Pipeline Company, LLC Filings to	b Garalna.
Reflect The Federal Tax Cuts and Jobs	er, insiless
Act	nan-u-Fathu

BY THE COMMISSION: On October 5, 2018, in Docket No. M-100, Sub 148, the Commission issued an Order Addressing the Impacts of The Federal Tax Cuts and Jobs Act on Public Utilities. The Order directed certain utilities, including Cardinal Pipeline Company, LLC (Cardinal), to "adjust their base rates to reflect the reduction in the federal corporate income tax rate to 21% for taxable years beginning after December 31, 2017, as outlined in the Tax Act." The Commission further requested that certain utilities, including Cardinal, "file proposals . . . to adjust their rates to reflect the reduction in the federal corporate income tax rate to 21%" by no later than October 25, 2018 and that the Public Staff and other parties "file comments on the proposals by no later than Wednesday, November 14, 2018."

On October 25, 2018, Cardinal filed its proposal in response to the Commission's Order. Cardinal stated that its filing contains Cardinal's proposal to adjust its rates to reflect the impact of the lower federal corporate income tax rate effective January 1, 2018, and that Cardinal proposes to voluntarily adjust its rates immediately to reflect the change in the federal corporate income tax rates, effective January 1, 2018, by billing those rates prospectively following Commission approval and by expeditiously refunding to customers the difference between customers' originally invoiced amounts and the revised invoice amounts, also known as the provisionally collected amounts. Cardinal stated that following Commission approval of the proposed rates, Cardinal will bill its customers the revised rates, assumed to begin January 1, 2019. Cardinal maintained that it would also retroactively re-compute its transportation invoices to reflect use of the revised rates, and will expeditiously refund to customers the difference between customers' originally invoiced amounts and the revised invoice amounts for the period from January 1, 2018 to December 31, 2018.

State of North Carolina Htilities Commission 4325 Mail Service Center Raleigh, NC 27699-4325



Sedgefield Development Corp. c/o LTH3 Environmental Associates 4224 Hwy. 70 W. #2

Durham, NC 27705

RETURN TO SENDER NO SUCH NUMBER UNABLE TO FORWARD

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Webb Creek Water & Sewage, Inc. PO Box 1371 Lumberton, NC 28359

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