SANFORD LAW OFFICE, PLLC Jo Anne Sanford, Attorney at Law

April 6, 2018

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

Via Electronic Delivery

Re: Carolina Water Service, Inc. of North Carolina

Docket Nos. M-100, Sub 148 and W-354, Sub 360

Procedural Request Regarding Implementation of the Federal Tax

Cuts and Jobs Act

Dear Ms. Jarvis:

On January 3, 2018, the North Carolina Utilities Commission ("Commission" or "NCUC") entered an Order in Docket No. M-100, Sub 148 entitled "Order Ruling that Certain Components of Certain Public Utility Rates Are Provisional as of January 1, 2018, Initiating a Generic Proceeding, and Requesting Comments."

Subsequent to filing its Initial Comments in the Commission's generic Tax Docket, CWSNC filed a notice on March 23, 2018, in Docket No. W-354, Sub 360, advising the Commission that the Company, pursuant to NCUC Rule R1-17(a), was providing notice 30 days in advance of its intention to file an application for a general rate case. CWSNC intends to file its General Rate Case Application on Monday, April 23, 2018, and now proposes that the impact of the Federal Tax Cuts and Jobs Act on the Company's rates be addressed and resolved in that proceeding.

CWSNC is authorized to state that the Public Staff supports this procedural request, subject to the proviso that the Company in fact files its General Rate Case Application on April 23, 2018, or a date soon thereafter.

As always, we thank you and your staff for your assistance; please feel free to contact me if there are questions or if additional information is required.

Electronically Submitted

/s/Jo Anne Sanford North Carolina State Bar No. 6831 Attorney for Carolina Water Service, Inc. of North Carolina

cc: Parties of Record

CERTIFICATE OF SERVICE

I hereby certify that I have served a copy of the foregoing **Procedural Request Regarding Implementation of the Federal Tax Cuts and Jobs Act**, filed by Carolina Water Service, Inc. of North Carolina in Docket Nos. M-100, Sub 148 and W-354, Sub 360, on the parties to those proceedings in accordance with North Carolina Utilities Commission Rule R1-39, either by United States mail, first class postage pre-paid; by hand delivery; or by means of electronic delivery upon agreement of the receiving party.

This the 6th day of April 2018.

Electronically Submitted /s/Jo Anne Sanford North Carolina State Bar No. 6831

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