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STATE OF NORTH CAROLINA
UTILITIES COMMISSION
RALEIGH

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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)
)
In the Matter of)
The Federal Tax Cuts and Jobs Act)
)
DOCKET NO. G-39, SUB 42)
)
In the Matter of)
Cardinal Pipeline Company, LLC Filings to)
Reflect The Federal Tax Cuts and Jobs)
Act)

ORDER APPROVING
DECEMBER 21, 2018 REVISED
PROPOSAL AND TARIFFS

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 contained 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 proposed 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 would 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 would 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
Utilities Commission
4325 Mail Service Center
Raleigh, NC 27699-4325



ZIP 27607 \$ 000.47⁰
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0000345971 DEC 31 2018

Harrco Utility Corporation
SUITE 101
5701 WESTPARK DRIVE
CHARLOTTE, NC 28217

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Raleigh, NC 27699-4325



Riverbend Water Systems, Inc.
Attn: Ronald Hardegree
PO Box 419
Otto, NC 28763

296 NFE 1 917F0001/06/19
FORWARD TIME EXP RTN TO SEND
HARDEGREE
370 FIRE HOUSE RD
OTTO NC 28763-0197

011
28763-0197

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