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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
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Raleigh, NC 27699-4325



Harrco Utility Corporation
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CHARLOTTE, NC 28217

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