

COLORADO NATURAL GAS, INC.
 P.O. Box 270868
 Littleton, CO 80127

CO PUC No. 2

Cancels Fourth Revised Sheet No. 8
Third Revised Sheet No. 8

NATURAL GAS RATES RATE SCHEDULE SUMMATION SHEET ALL DIVISIONS			
<u>RESIDENTIAL</u>			
<u>Rate Schedule</u>	<u>Type of Charge</u>	<u>Billing Units</u>	<u>Base Rate</u>
RG-M	Service and Facility	---	\$14.00
	Distribution Charge	Therms	\$1.0784
	Commodity Charge	Therms	Sheet No. 27
	Upstream Pipeline Charge	Therms	Sheet No. 27
	G-DSMCA	---	Sheet No. 28E
	Service Restitution Charge	---	Sheet No. 17
RG-EC	TCJA Refund	Therms	(\$0.1942)
	Service and Facility	---	\$10.00
	Distribution Charge	Therms	\$0.3840
	Commodity Charge	Therms	Sheet No. 27
	Upstream Pipeline Charge	Therms	Sheet No. 27
	S-DSMCA	---	Sheet No. 28E
CG-M	Service Restitution Charge	---	Sheet No. 17
	TCJA Refund	Therms	(\$0.0557)
	Service and Facility	---	\$40.00
	Distribution Charge	Therms	\$1.0784
	Commodity Charge	Therms	Sheet No. 27
	Upstream Pipeline Charge	Therms	Sheet No. 27
CG-EC	G-DSMCA	---	Sheet No. 28E
	Service Restitution Charge	---	Sheet No. 17
	TCJA Refund	Therms	(\$0.2159)
	Service and Facility	---	\$27.00
	Distribution Charge	Therms	\$0.3840
	Commodity Charge	Therms	Sheet No. 27
CG-EC	Upstream Pipeline Charge	Therms	Sheet No. 27
	G-DSMCA	---	Sheet No. 28E
	Service Restitution Charge	---	Sheet No. 17
	TCJA Refund	Therms	(\$0.0679)

Advice Letter Number 91 /s/ Kurt W. Adams Issue Date: June 8, 2018

Kurt W. Adams, President and CEO
 7810 Shaffer Parkway, Ste. 120, Littleton, CO 80127

Decision Number _____ Effective Date: July 1, 2018

EXHIBIT 1

COLORADO NATURAL GAS, INC.
 P.O. Box 270868
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CO PUC No. 2

Cancels Fourth Revised Sheet No. 9
Third Revised Sheet No. 9

NATURAL GAS RATES RATE SCHEDULE SUMMATION SHEET ALL DIVISIONS – CONT'D			
<u>LARGE COMMERCIAL</u>			
LC-EC	Service and Facility	---	\$40.00
	Distribution Charge	Therms	\$0.3840
	Commodity Charge	Therms	Sheet No. 27
	Upstream Pipeline Charge	Therms	Sheet No. 27
	G-DSMCA	---	Sheet No. 28E
	Service Restitution Charge	---	Sheet No. 17
	TCJA Refund	Therms	(\$0.0408)
			N

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First Revised _____ Sheet No. 4
 Canceled Original _____ Sheet No. 4

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R

Key to Symbols of Revised Tariff Sheets

- I -- Indicates an increase
- R -- Indicates a reduction
- T -- Indicates a change in text but no change in rate
- N -- Indicates new rate or regulation
- C -- Indicates changed regulation
- S -- Indicates reissued matter (from another sheet)
- D -- Indicates discontinued rate or regulation
- A -- Indicates adjustment for roll-in of portions of the GCA
- Sub -- Indicates substitute

Advice Letter Number 91 /s/ Kurt W. Adams Issue Date June 21, 2018

Kurt W. Adams, President and Chief Executive Officer
 7810 Shaffer Parkway, Ste.120, Littleton, CO 80127

Decision Number _____ Effective Date July 1, 2018

Colorado PUC E-Filings System

COLORADO NATURAL GAS, INC.
P.O. Box 270868
Littleton, CO 80127

CO PUC No. 2

Original _____
Cancels _____

Sheet No. 30
Sheet No. _____

NATURAL GAS RATES TAX CUTS AND JOBS ACT OF 2017 (“TCJA”) REFUND

The purpose of TCJA Refund is to place into effect certain adjustments to CNG’s rates to reflect the impacts of the federal TCJA. Specifically, this rate reflects the lower statutory federal corporate income tax rate of 21% and places into effect the following adjustment:

CNG is placing into effect a refund to address any over collection of tax expense from January 1, 2018 through December 31, 2018 with an effective date of July 1, 2018. This adjustment is calculated using the net reduction in the total annual revenue requirements ordered in Proceeding No. 13AL-0153 using the difference between the federal corporate income tax laws in effect during the test year in that case and the federal corporate income tax laws in effect on January 1, 2018. CNG then recalculated volumetric charges using a GSRA that would have resulted from the settlement revenue requirement model in Proceeding No. 13AL-0153 at the lower federal corporate income tax rate then in effect. The refund of \$1,275,051 for the Mountain Division and \$103,790 for the Eastern Colorado Division is then applied to forecasted volumes as demonstrated in the above table reflecting the negative dollar impact per therm.

This adjustment will refund the over collection from each rate class back to that rate class apportioned pro-ratably over variable charges and will be returned to customers over the period of July 1, 2018 to December 31, 2018. If the amounts refunded are more than \$5,000 different (higher or lower), CNG will true-up the adjustment through a rate rider in effect from February 1, 2019 through February 28, 2019.

Colorado PUC E-Filings System

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