

Exelon Companies are seeking to recover amounts that should have been recovered in prior periods.

#### 4. Guidance

130. We note that our rejection of Exelon Companies' filings for the reasons stated herein does not prohibit them from recovering all prior period tax deficiencies and AFUDC Equity. To the extent that public utilities have undepreciated AFUDC Equity, even if the related assets were placed into service in prior years, they may file to recover the tax effect on an ongoing basis if properly supported under FPA section 205. In addition, we note that several of the Exelon Companies experienced recent tax increases at the state level (e.g., increases in the Illinois state income tax rate occurred in 2011 and 2015, and increases in the Maryland state corporate income tax rate occurred in 2001 and 2008), and a portion of the deficient ADIT may still be eligible for recovery, given the lengthy amortization period associated with excess or deficient ADIT.<sup>187</sup> Should Exelon Companies seek recovery of such amounts, they should fully support these amounts by providing detailed workpapers, as well as provide for the reduction of the associated ADIT liabilities from rate base.

131. Exelon Companies may submit, for example, new FPA section 205 filings with a mechanism to refund or recover, as appropriate, deferred income tax excesses and deficiencies related to the recent Tax Cuts and Jobs Act and any future income tax changes, any new originations of past income tax changes, and taxes on AFUDC Equity associated with current and future years' depreciation expense. Should Exelon Companies seek recovery of ADIT amounts in new FPA section 205 filings, they may obtain such recovery or refund of excess or deficient ADIT to be calculated as of the effective date in the new filings.

#### 5. Limited Compliance Period

132. We take this opportunity to provide guidance on what would constitute a "reasonable period of time" to file for recovery under Order No. 144. Consistent with the requirement in Order No. 144 that FAS 109 recovery for ADIT excesses and deficiencies should at least be addressed in the "next rate

case," we announce a limited period in which public utilities may file to recover past ADIT if the public utility did not file a rate case subsequent to the Commission's issuance of Order No. 144 or if the public utility properly preserved<sup>188</sup> its right to recover past ADIT through settlement terms.<sup>189</sup> If one of these two conditions are met, we will permit a public utility to make a FPA section 205 filing to revise its formula rate provisions to allow for the refund or recovery of all previously incurred income tax amounts as a result of full tax normalization within one year after this order is published in the **Federal Register**, i.e. this one-year time period continues to constitute "a reasonable period of time" under Order No. 144 to file for recovery.

133. Regarding the recovery of ADIT amounts incurred in the future after the expiration of this limited compliance period, we also clarify that it is the Commission's expectation that public utilities will make FPA section 205 filings to recover such ADIT amounts within two years after they are incurred.

#### *The Commission orders:*

The revisions to Exelon Companies' Formula Rates are hereby rejected, as discussed in the body of this order.

By the Commission.

Issued: September 7, 2018.

**Nathaniel J. Davis, Sr.,**

*Deputy Secretary.*

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## DEPARTMENT OF ENERGY

### Federal Energy Regulatory Commission

[Docket No. CP18-46-001]

### Notice of Applications; Adelphia Gateway, LLC

Take notice that on August 31, 2018, Adelphia Gateway, LLC (Adelphia), 1415 Wyckoff Road Wall, New Jersey

<sup>188</sup> By "properly preserved," we mean that the settlement of the "next rate case" included terms that expressly reserved the right of the utility to file to recover past ADIT in a future rate case.

<sup>189</sup> While we find Exelon Companies did not expressly reserve recovery of deferred income tax amounts for future consideration in their settlements, we note that Order No. 144 permits a company to reserve in a settlement such issues for future consideration. Order No. 144 states that "[t]he rule, of course, leaves undisturbed the ability of the parties to reach a settlement on any of the issues covered by the rule." Order No. 144, FERC Stats. & Regs. ¶ 30,254 at 31,519. Reading this sentence in the context of the rule, parties may reach a settlement on any of the issues concerning the ratemaking method for deferred income tax recovery, and if the Commission approves the settlement, it complies with Order No. 144.

07719, filed an amendment to its January 12, 2018 application under section 7(c) of the Natural Gas Act (NGA) and Part 157 of the Commission's rules and regulations requesting certificate authority to reflect an increase in its design capacity on Zone North A from 175,000 dekatherms per day (Dth/d) to 250,000 Dth/d. In light of the increased Zone North A design capacity, Adelphia proposes to modify its initial transportation rates in the *pro forma* FERC Gas Tariff. Adelphia also proposes to amend the Usage-2 Rate under Rate Schedule FTS to reflect the 100 percent load factor rates, all as more fully described in the application which is on file with the Commission and open to public inspection. The filing may also be viewed on the web at <http://www.ferc.gov> using the "eLibrary" link. Enter the docket number excluding the last three digits in the docket number field to access the document. For assistance, contact FERC at [FERCOnlineSupport@ferc.gov](mailto:FERCOnlineSupport@ferc.gov) or call toll-free, (866) 208-3676 or TTY, (202) 502-8659.

Any questions regarding this application should be directed to William P. Scharfenberg, Assistant General Counsel, Adelphia Gateway, LLC, 1415 Wyckoff Road, Wall, NJ 07719, or call (732) 938-1134, or email: [WScharfenberg@NJResources.com](mailto:WScharfenberg@NJResources.com).

There are two ways to become involved in the Commission's review of this project. First, any person wishing to obtain legal status by becoming a party to the proceedings for this project should, on or before the comment date stated below file with the Federal Energy Regulatory Commission, 888 First Street NE, Washington, DC 20426, a motion to intervene in accordance with the requirements of the Commission's Rules of Practice and Procedure (18 CFR 385.214 or 385.211) and the Regulations under the NGA (18 CFR 157.10). A person obtaining party status will be placed on the service list maintained by the Secretary of the Commission and will receive copies of all documents filed by the applicant and by all other parties. A party must submit 5 copies of filings made in the proceeding with the Commission and must mail a copy to the applicant and to every other party. Only parties to the proceeding can ask for court review of Commission orders in the proceeding.

However, a person does not have to intervene in order to have comments considered. The second way to participate is by filing with the Secretary of the Commission, as soon as possible, an original and two copies of comments in support of or in opposition to this project. The Commission will

<sup>187</sup> The guidance that we are providing does not address Flow Through Items. While Exelon Companies have not specified the date on which they adopted full normalization, we do not expect that, if Exelon Companies had begun amortization as of the date on which full normalization occurred, ADIT associated with the adoption of full normalization remains to be recovered.

consider these comments in determining the appropriate action to be taken, but the filing of a comment alone will not serve to make the filer a party to the proceeding. The Commission's rules require that persons filing comments in opposition to the project provide copies of their protests only to the party or parties directly involved in the protest.

Persons who wish to comment only on the environmental review of this project should submit an original and two copies of their comments to the Secretary of the Commission. Environmental commentors will be placed on the Commission's environmental mailing list, will receive copies of the environmental documents, and will be notified of meetings associated with the Commission's environmental review process. Environmental commentors will not be required to serve copies of filed documents on all other parties. However, the non-party commentors will not receive copies of all documents filed by other parties or issued by the Commission (except for the mailing of environmental documents issued by the Commission) and will not have the right to seek court review of the Commission's final order.

The Commission strongly encourages electronic filings of comments, protests, and interventions in lieu of paper using the "eFiling" link at <http://www.ferc.gov>. Persons unable to file electronically should submit an original and 5 copies of the protest or intervention to the Federal Energy Regulatory Commission, 888 First Street NE, Washington, DC 20426.

*Comment Date:* 5:00 p.m. Eastern Time on September 28, 2018.

Dated: September 7, 2018.

**Nathaniel J. Davis, Sr.,**  
*Deputy Secretary.*

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## ENVIRONMENTAL PROTECTION AGENCY

[EPA-HQ-OAR-2004-0501; FRL-9983-76-OAR]

### Proposed Information Collection Request; Comment Request; Information Collection Request for Green Power Partnership and Combined Heat and Power Partnership; EPA ICR Number 2173.07 (Renewal), OMB Control No. 2060-0578

**AGENCY:** Environmental Protection Agency (EPA).

#### **ACTION:** Notice.

**SUMMARY:** The Environmental Protection Agency is planning to submit an information collection request (ICR), "Information Collection Request for Green Power Partnership and Combined Heat and Power Partnership" (EPA ICR Number 2173.07 (Renewal), OMB Control No. 2060-0578) to the Office of Management and Budget (OMB) for review and approval in accordance with the Paperwork Reduction Act. Before doing so, EPA is soliciting public comments on specific aspects of the proposed information collection as described below. This is a proposed extension of the ICR, which is currently approved through March 31, 2019. An Agency may not conduct or sponsor and a person is not required to respond to a collection of information unless it displays a currently valid OMB control number.

**DATES:** Comments must be submitted on or before November 13, 2018.

**ADDRESSES:** Submit your comments, referencing Docket ID No. EPA-HQ-OAR-2004-0501, online using [www.regulations.gov](http://www.regulations.gov) (our preferred method), by email to [a-and-r-docket@epamail.epa.gov](mailto:a-and-r-docket@epamail.epa.gov) or by mail to: EPA Docket Center, Environmental Protection Agency, Mail Code 28221T, 1200 Pennsylvania Ave. NW, Washington, DC 20460. EPA's policy is that all comments received will be included in the public docket without change including any personal information provided, unless the comment includes profanity, threats, information claimed to be Confidential Business Information (CBI) or other information whose disclosure is restricted by statute.

**FOR FURTHER INFORMATION CONTACT:** Christopher Kent, Climate Protection Partnerships Division, Office of Atmospheric Programs, MC 6202A Environmental Protection Agency, 1200 Pennsylvania Ave. NW, Washington, DC 20460; telephone number: 202-343-9046; fax number: 202-343-2208; email address: [kent.christopher@epa.gov](mailto:kent.christopher@epa.gov).

**SUPPLEMENTARY INFORMATION:** Supporting documents which explain in detail the information that the EPA will be collecting are available in the public docket for this ICR. The docket can be viewed online at [www.regulations.gov](http://www.regulations.gov) or in person at the EPA Docket Center, WJC West, Room 3334, 1301 Constitution Ave. NW, Washington, DC. The telephone number for the Docket Center is 202-566-1744. For additional information about EPA's public docket, visit <http://www.epa.gov/dockets>.

Pursuant to section 3506(c)(2)(A) of the PRA, EPA is soliciting comments and information to enable it to: (i) Evaluate whether the proposed collection of information is necessary for the proper performance of the functions of the Agency, including whether the information will have practical utility; (ii) evaluate the accuracy of the Agency's estimate of the burden of the proposed collection of information, including the validity of the methodology and assumptions used; (iii) enhance the quality, utility, and clarity of the information to be collected; and (iv) minimize the burden of the collection of information on those who are to respond, including through the use of appropriate automated electronic, mechanical, or other technological collection techniques or other forms of information technology, e.g., permitting electronic submission of responses. EPA will consider the comments received and amend the ICR as appropriate. The final ICR package will then be submitted to OMB for review and approval. At that time, EPA will issue another **Federal Register** notice to announce the submission of the ICR to OMB and the opportunity to submit additional comments to OMB.

**Abstract:** In 2002, EPA's Energy Supply and Industry Branch (ESIB) launched two partnership programs with industry and other stakeholders: The Green Power Partnership (GPP) and the Combined Heat and Power Partnership (CHPP). These voluntary partnership programs, along with others in the ESIB, encourage organizations to invest in clean, efficient energy technologies, including renewable energy and combined heat and power. To continue to be successful, it is critical that EPA collect information from these program stakeholders to ensure these organizations are meeting their clean energy goals and to assure the credibility of these voluntary non-regulatory programs.

EPA has developed this ICR to obtain authorization to collect information from organizations participating in the GPP and CHPP, and other ESIB voluntary programs. Organizations that join these programs voluntarily agree to the following respective actions: (1) Designating a Green Power or CHP liaison and filling out a Partnership Agreement or Letter of Intent (LOI) respectively, (2) for the GPP, reporting to EPA, on an annual basis, their progress toward their green power commitment via a 3-page reporting form; (3) for the CHP Partnership, reporting to EPA information on their existing CHP projects, new project development, and other CHP-related