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September 14, 2012

Dinsmore & Shohl, LLP  
Attention: Edward T. Depp  
2500 National City Tower  
101 South Fifth Street  
Louisville, Kentucky 40202

Re: Johnson County Gas Company, Inc.  
Petition for Confidential Treatment received 5/18/12  
PSC Reference – Case No. 2012-00140

Dear Mr. Depp:

The Public Service Commission has received the Petition for Confidential Treatment you filed on May 18, 2012 on behalf of Johnson County Gas Company, Inc., (“Johnson County Gas”) to protect certain information filed with the Commission as confidential pursuant to Section 7 of 807 KAR 5:001 and KRS 61.870. The information you seek to have treated as confidential is identified as being the entirety of Exhibit 2 to Johnson County Gas’s Rate Application. The Information is described as including its 2011 State and Federal Tax Returns, Income Statement, Balance Sheet, General Ledger, Cash Disbursement Journal and Account Reconciliation Ledger. You have also requested in the alternative, that the personal information of Bud Rife be held confidential.

Your justification for having the Commission handle this material as confidential is that the public disclosure of the information would compromise Johnson County Gas’s competitive position in the industry, which would result in an unfair commercial advantage to its competitors; and disclosure of the personal information of Bud Rife would result in an unwarranted invasion of personal privacy.

Based on a review of the information and pursuant to KRS 61.878 and 807 KAR 5:001, Section 7, the Commission has determined as follows:

- (1) **Income Statement and Balance Sheet:** These items were filed with the company’s Annual Report and are already public records. Therefore the Income Statement

and Balance Sheet do not meet the criteria for confidential protection and are hereby **DENIED**.

- (2) **State\Federal Tax Returns**, do meet the criteria for confidential protection and therefore confidentiality is **GRANTED**.
- (3) **General Ledger, Cash Disbursement Journal and Account Reconciliation Ledger**: Social Security Number, home address, and personal telephone number of Bud Rife if contained in these documents do meet the criteria for confidential protection and will be redacted and **GRANTED** confidential protection. The remainder of the general ledger, cash disbursement journal and account reconciliation ledger, including salary or management fees do not meet the criteria for confidential protection and are therefore **DENIED**. In addition, with respect to the management fees to be paid to Bud Rife, Johnson County Gas has publicly disclosed the fees in an Exhibit to its rate application at page 105 of 327.

The information listed above that has been granted confidential protection will be maintained as a nonpublic part of the Commission's file in this case. The procedure for usage of confidential materials during formal proceedings may be found at Section 7(8) of 807 KAR 5:001.

If the information becomes publicly available or no longer warrants confidential treatment, Johnson County Gas Company, Inc. is required by Section 8(9)(a) of 807 KAR 5:001 to inform the Commission so that the information may be placed in the public record.

The information denied confidentiality will be withheld from public inspection for 20 days from the date of this letter. If you disagree with the Commission's decision, you may seek rehearing with the Commission within 20 days of the date of this letter under the provisions of KRS 278.400

Sincerely,



Jeff Derouen  
Executive Director

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cc: Parties of Record