

COMMONWEALTH OF KENTUCKY  
BEFORE THE PUBLIC SERVICE COMMISSION

In the Matter of:

ELECTRONIC APPLICATION OF KENTUCKY	)	
POWER COMPANY FOR (1) A GENERAL	)	
ADJUSTMENT OF ITS RATES FOR ELECTRIC	)	CASE NO.
SERVICE; (2) AN ORDER APPROVING ITS 2017	)	2017-00179
ENVIRONMENTAL COMPLIANCE PLAN; (3) AN	)	
ORDER APPROVING ITS TARIFFS AND RIDERS;	)	
(4) AN ORDER APPROVING ACCOUNTING	)	
PRACTICES TO ESTABLISH REGULATORY	)	
ASSETS AND LIABILITIES; AND (5) AN ORDER	)	
GRANTING ALL OTHER REQUIRED APPROVALS	)	
AND RELIEF	)	

ORDER

On September 5, 2017, Kentucky Power Company (“Kentucky Power”) filed a motion, pursuant to KRS 61.878 and 807 KAR 5:001, Section 13, requesting that the Commission grant confidential protection for an indefinite period of time to the 2014 and 2015 federal and state tax returns (“Tax Returns”) filed by Kentucky Power and by Kentucky Power’s corporate parent, American Electric Power Company, Inc. The Tax Returns are contained in Kentucky Power’s supplemental responses to Commission Staff’s First Request for Information (“Staff’s First Request”), Item 26, and the Attorney General’s Initial Data Requests (“AG’s First Request”), Items 115 and 158.

As a basis for its motion, Kentucky Power asserts that federal and state law prohibit public disclosure of the Tax Returns. Kentucky Power states that 26 USC § 6103(a) prohibits state officials from publicly disclosing a federal tax return or its contents. Kentucky Power further states that KRS 131.190(1) similarly prohibits state officials from publicly disclosing a federal tax return or its contents. Kentucky Power contends that the

Tax Returns are exempt from public disclosure under KRS 61.878(1)(k) and KRS 61.878(1)(l), which respectively prohibit public disclosure of information for which federal law and state law prohibit disclosure.

Having considered the motion and the materials at issue and being otherwise sufficiently advised, the Commission finds that the designated materials contained in Kentucky Power's supplemental response to Staff's First Request, Item 26, and the AG's First Request, Items 115 and 158, are records for which public disclosure is prohibited under federal and state law. The designated materials therefore meet the criteria for confidential treatment and are exempt from public disclosure under KRS 61.878(1)(k) and KRS 61.878(1)(l).

IT IS THEREFORE ORDERED that:

1. Kentucky Power's motion for confidential protection for its supplemental responses to Staff's First Request, Item 26, and the AG's First Request, Items 115 and 158, is granted.
2. The designated materials in Kentucky Power's supplemental responses to Staff's First Request, Item 26, and the AG's First Request, Items 115 and 158, shall not be placed in the public record or made available for public inspection for an indefinite period of time, or until further Orders of this Commission.
3. Use of the materials in question in any Commission proceeding shall comply with 807 KAR 5:001, Section 13(9).
4. Kentucky Power shall inform the Commission if the materials in question become publicly available or no longer qualify for confidential treatment.

5. If a non-party to this proceeding requests to inspect materials granted confidential treatment by this Order and the period during which the materials have been granted confidential treatment has not run, then Kentucky Power shall have 20 days from receipt of written notice of the request to demonstrate that the materials still fall within the exclusions from disclosure requirements established in KRS 61.878. If Kentucky Power is unable to make such demonstration, the requested materials shall be made available for inspection. Otherwise, the Commission shall deny the request for inspection.

6. The Commission shall not make the requested materials available for inspection for 20 days following an Order finding that the materials no longer qualify for confidential treatment in order to allow Kentucky Power to seek a remedy afforded by law.

By the Commission



ATTEST:

  
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