

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)	
SERVICE; (2) APPROVAL OF TARIFFS AND)	
RIDERS; (3) APPROVAL OF ACCOUNTING)	CASE NO.
PRACTICES TO ESTABLISH REGULATORY)	2023-00159
ASSETS AND LIABILITIES; (4) A)	
SECURITIZATION FINANCING ORDER; AND (5))	
ALL OTHER REQUIRED APPROVALS AND)	
RELIEF)	

ORDER

On September 8, 2023, Kentucky Power Company (Kentucky Power) filed a motion, pursuant to 807 KAR 5:001, Section 13, KRS 61.878, 26 U.S.C. § 6103(a)(2), and KRS 131.190 requesting that the Commission grant confidential treatment for an indefinite period for its federal tax returns from 2013-2021 contained in Supplemental Attachment 1 to Item 25 of Attorney General and Kentucky Industrial Utility Customers, Inc.'s First Request for Information.

In support of its motion, Kentucky Power argued that state and federal law grants broad protection from governmental disclosure of tax return information. Kentucky Power further asserted that the information is highly confidential and not normally disclosed to persons outside of Kentucky Power, its parent company, and its affiliates.

Having considered the motion and the material at issue, the Commission finds that the designated material is within the scope of tax records that KRS 131.190 and 26 U.S.C. § 6103(a)(2) prohibit from public disclosure; it therefore meets the criteria for confidential

treatment and should be exempted from public disclosure pursuant to 807 KAR 5:001, Section 13, KRS 61.878(1)(k), and KRS 61.878(1)(l).

IT IS THEREFORE ORDERED that:

1. Kentucky Power's motion for confidential treatment is granted.
2. The designated material granted confidential treatment by this Order shall not be placed in the public record or made available for public inspection for an indefinite period or until further Order of this Commission.
3. Use of the designated material granted confidential treatment by this Order in any Commission proceeding shall comply with 807 KAR 5:001, Section 13(9).
4. Kentucky Power shall inform the Commission if the designated material granted confidential treatment by this Order becomes publicly available or no longer qualifies for confidential treatment.
5. If a nonparty to this proceeding requests to inspect the material granted confidential treatment by this Order and the period during which the material has been granted confidential treatment has not expired, Kentucky Power shall have 30 days from receipt of written notice of the request to demonstrate that the material still falls within the exclusions from disclosure requirements established in KRS 61.878. If Kentucky Power is unable to make such demonstration, the requested material shall be made available for inspection. Otherwise, the Commission shall deny the request for inspection.
6. The Commission shall not make the requested material available for inspection for 30 days from the date of service of an Order finding that the material no longer qualifies for confidential treatment in order to allow Kentucky Power to seek a remedy afforded by law.

PUBLIC SERVICE COMMISSION

Mark Cole
Chairman

*let KAC
w/permission* { *Angie Hattom*
Vice Chairman

Mary Pat Reegan
Commissioner

ENTERED
OCT 16 2023
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KENTUCKY PUBLIC
SERVICE COMMISSION

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