

**COMMONWEALTH OF KENTUCKY  
BEFORE THE PUBLIC SERVICE COMMISSION**

**In the Matter of:**

**VERIFIED APPLICATION OF LOUISVILLE  
GAS AND ELECTRIC COMPANY AND  
KENTUCKY UTILITIES COMPANY  
REGARDING ENTRANCE INTO REFINED  
COAL AGREEMENT, FOR PROPOSED  
ACCOUNTING AND FUEL ADJUSTMENT  
CLAUSE TREATMENT, AND FOR  
DECLARATORY RULING**

**CASE NO. 2015-00264**

**LOUISVILLE GAS AND ELECTRIC COMPANY AND  
KENTUCKY UTILITIES COMPANY'S  
PETITION FOR CONFIDENTIAL PROTECTION**

Louisville Gas and Electric Company ("LG&E") and Kentucky Utilities Company ("KU") (collectively, the "Companies") petition the Kentucky Public Service Commission ("Commission") pursuant to 807 KAR 5:001, Section 13 and KRS 61.878(1) to grant confidential protection for a letter ruling received from the Kentucky Department of Revenue ("KDOR"), which the Companies seek to provide in connection with their Amended Application in the above-captioned proceeding. In support of this Petition, the Companies state the letter ruling is protected from disclosure by state law.

The Kentucky Open Records Act exempts from disclosure certain information the disclosure of which is prohibited or restricted or otherwise made confidential by enactment of the General Assembly. (KRS 61.878(1)(l).) As part of the Companies' Application in this proceeding, the Companies provided a ruling request submitted to the KDOR pursuant to a petition for confidential protection. (Exhibit 9 to Application.) The Companies now have received the KDOR's response to their request, which they are filing under seal with this Petition. KRS 131.190(1) requires that "information regarding the tax schedules, returns, or reports required to be filed with the department or other proper officer, or any information produced by a hearing or investigation," be treated in a confidential manner. The letter ruling contains information related

to the “tax schedules, returns or reports required to be filed” with KDOR. Therefore, the Companies request that the Commission protect this information from public disclosure.

If the Commission disagrees with this request for confidential protection, it must hold an evidentiary hearing (a) to protect the Companies’ due process rights and (b) to supply with the Commission with a complete record to enable it to reach a decision with regard to this matter.<sup>1</sup>

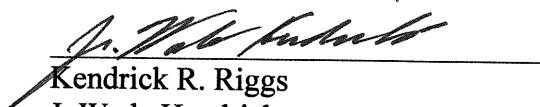
**WHEREFORE**, Louisville Gas and Electric Company and Kentucky Utilities Company respectfully request that the Commission grant confidential protection for the letter ruling, or, in the alternative, schedule an evidentiary hearing on all factual issues while maintaining the confidentiality of the information pending the outcome of the hearing.

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<sup>1</sup> *Utility Regulatory Commission v. Kentucky Water Service Company, Inc.*, 642 S.W.2d 591, 592-94 (Ky. App. 1982).

DATED: October 30, 2015

Respectfully submitted,



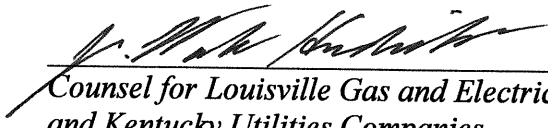
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*Counsel for Louisville Gas And Electric  
Company and Kentucky Utilities Company*

## CERTIFICATE OF COMPLIANCE

This is to certify that Louisville Gas and Electric Company and Kentucky Utility Companies' October 30, 2015 electronic filing of this Petition is a true and accurate copy of the same documents being filed in paper medium; that the electronic filing has been transmitted to the Commission on October 30, 2015; that there are currently no parties the Commission has excused from participation by electronic means in this proceeding and that an original paper medium of the Motion is being mailed, by first class United States mail, postage prepaid, to the Commission on October 30, 2015.

  
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*Counsel for Louisville Gas and Electric Company  
and Kentucky Utilities Companies*

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**EXHIBIT 9A**  
**HAS BEEN**  
**REDACTED IN ITS**  
**ENTIRETY**