

**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) An Order)	
Approving Its 2017 Environmental Compliance)	
Plan; (3) An Order Approving Its Tariffs And)	Case No. 2017-00179
Riders; (4) An Order Approving Accounting)	
Practices To Establish Regulatory Assets Or)	
Liabilities; And (5) An Order Granting All Other)	
Required Approvals And Relief)	

**KENTUCKY POWER COMPANY’S MOTION
FOR CONFIDENTIAL TREATMENT**

Kentucky Power Company (“Kentucky Power” or “Company”) moves the Public Service Commission of Kentucky pursuant to 807 KAR 5:001, Section 13(2), for an Order granting confidential treatment to documents produced in the Company’s supplemental responses to Commission Staff Data Request 1-26 (“KPSC 1-26”), Attorney General Data Request (“AG 1-115”), and Attorney General Data Request (“AG 1-158”). In particular, the Company seeks confidential treatment of tax returns filed by it and by its corporate parent, American Electric Power Company, Inc. (“AEP”), and any returns containing information about entities other than Kentucky Power Company.

The returns are confidential in their entirety. Pursuant to 807 KAR 5:001, Section 13, Kentucky Power is filing the returns under seal. Kentucky Power is also filing redacted versions of the affected documents. Kentucky Power will notify the Commission when it determines the information for which confidential treatment is sought is no longer confidential.

I. MOTION FOR CONFIDENTIAL TREATMENT

A. The Requests and the Statutory Standard.

Kentucky Power does not object to filing the identified information for which it is seeking confidential treatment, but requests that the identified portions of the responses be excluded from the public record and public disclosure.

KRS 61.878(1) excludes from the Open Records Act:

(k) All public records or information the disclosure of which is prohibited by federal law or regulation;

(l) Public records or information the disclosure of which is prohibited or restricted or otherwise made confidential by enactment of the General Assembly;

These exceptions apply to the following information for which Kentucky Power is seeking confidential treatment:

1. **The Company's Supplemental Responses to KPSC 1-26, AG 1-115, and AG 1-158.**

By agreement of Kentucky Power and the Attorney General, Kentucky Power is providing its and AEP's 2014 and 2015 federal and state tax returns in its supplemental response to KPSC 1-26, AG 1-115, and AG 1-158. Kentucky Power will seasonably supplement this response with the 2016 returns when they are available.

Tax related documents and information merit confidential protection. KRS 61.878(1)(k) exempts from disclosure "[a]ll public records or information the disclosure of which is prohibited by federal law or regulation." Under federal law state officials are prohibited from publicly disclosing any federal income tax return or its contents.¹ Accordingly, federal income tax returns and their content fall within the KRS 61.878(1)(k) exemption from public disclosure.

¹ 26 U.S.C. § 6103(a)

Similarly, KRS 61.878(1)(l) exempts from disclosure "[p]ublic records or information the disclosure of which is prohibited or restricted or otherwise made confidential by enactment of the General Assembly." KRS 131.190(1) requires all income tax information filed with the Kentucky Department of Revenue be treated in a confidential manner. Thus, state income tax returns are also confidential in nature and protected from disclosure by the Kentucky Open Records Act.

Kentucky Power seeks confidential treatment of the documents produced in its supplemental response to KPSC 1-26, AG 1-115, and AG 1-158 in their entirety for an indefinite period.

B. The Identified Information is Generally Recognized as Confidential and Proprietary and Public Disclosure of it Will Result in an Unfair Commercial Advantage for Kentucky Power's Competitors.

The identified information required to be disclosed by Kentucky Power in its supplemental response to KPSC 1-26, AG 1-115, and AG 1-158 is highly confidential. Dissemination of the information for which confidential treatment is being requested is restricted by Kentucky Power, its parent, AEP, and its affiliates (including American Electric Power Service Corporation ("AEPSC")). The Company, AEP, and its affiliates (and third party tax services vendors where applicable) take all reasonable measures to prevent its disclosure to the public as well as persons within the Company and third-party tax services vendors who do not have a need for the information. The information is not disclosed to persons outside Kentucky Power, AEP, or its affiliates. Within those organizations, the information is available only upon a confidential need-to-know basis that does not extend beyond those employees with a legitimate business need to know and act upon the identified information.

C. The Identified Information is Required to be Disclosed to an Agency.

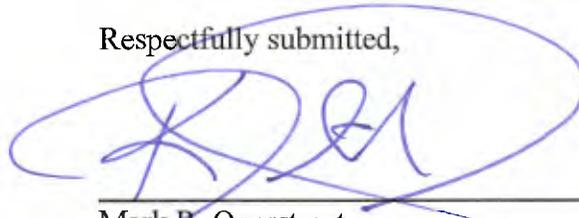
The identified information is by the terms of the Commission's Order required to be disclosed to the Commission. The Commission is a "public agency" as that term is defined in

KRS 61.870(1). Any filing should be subject to a confidentiality order and any party requesting such information should be required to enter into an appropriate confidentiality agreement.

WHEREFORE, Kentucky Power Company respectfully requests the Commission to enter an Order:

1. According confidential status to and withholding from public inspection the identified information; and
2. Granting Kentucky Power all further relief to which it may be entitled.

Respectfully submitted,



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