

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

**In the Matter of:**

<b>ELECTRONIC APPLICATION OF</b>	)	
<b>COMMERCIAL PROPANE SERVICE LLC</b>	)	<b>CASE NO. 2017-00343</b>
<b>FOR RATE ADJUSTMENT PURSUANT TO</b>	)	
<b>807 KAR 5:076</b>	)	

**PETITION FOR CONFIDENTIAL PROTECTION**

Commercial Propane Service LLC (“CPS”), by counsel, petitions the Kentucky Public Service Commission (“Commission”) pursuant to 807 KAR 5:001, Section 13, and KRS 61.878(1) to grant confidential protection for the tax returns which CPS seeks to provide in its Application. In support of this Petition, CPS states as follows:

1. KRS 61.878(1)(k) exempts from public disclosure “all public records or information the disclosure of which is prohibited by federal law or regulation.” Under 26 U.S.C.A. § 6103(a), state officials are prohibited from publicly disclosing any federal income tax return or its contents. Therefore, federal income tax returns and their content fall within the exemption provided by KRS 61.878(1)(k) and are exempt from disclosure.

2. KRS 61.878(1)(l) exempts from the Kentucky Open Records Act “public 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 that all income tax information filed with the Kentucky Department of Revenue be treated in a confidential manner. Thus, state income tax returns and the information they contain are also confidential in nature and are protected from disclosure by KRS 61.878(1)(l).

3. CPS is filing state and federal tax returns as part of its Application in the above-captioned proceeding. This information is protected from public disclosure pursuant to KRS 61.878(1)(k) and KRS 61.878(1)(l).

4. If the Commission disagrees with any of these requests for confidential protection, it must hold an evidentiary hearing (a) to protect CPS's 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>

5. In compliance with 807 KAR 5:001, Sections 8(3) and 13(3)(a)(3)(b), federal and state tax returns in their entirety are confidential, and, therefore, CPS is filing with the Commission one paper copy of each under seal and requests confidentiality of each document in its entirety.

6. CPS respectfully requests that the information identified above be kept confidential indefinitely.

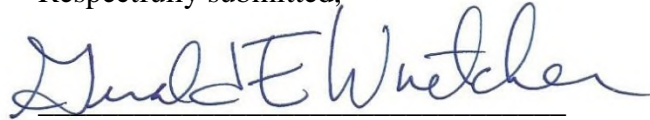
**WHEREFORE**, Commercial Propane Service LLC respectfully requests that the Commission grant confidential protection for the information described herein, or, in the alternative, schedule an evidentiary hearing on all factual issues while maintaining the confidentiality of the information pending the 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: December 5, 2017

Respectfully submitted,

A handwritten signature in blue ink that reads "Gerald E. Wuetcher". The signature is written in a cursive style and is positioned above a horizontal line.

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CERTIFICATE OF SERVICE

This is to certify that Commercial Propane Service LLC's December 5, 2017 electronic filing of the Petition for Confidential Protection is a true and accurate copy of the same document being filed in paper medium; that the electronic filing has been transmitted to the Commission on December 5, 2017; that there are currently no parties that the Commission has excused from participation by electronic means in this proceeding; and that an original in paper medium of the Petition and an unobscured copy of the material for which confidentiality is sought sealed in an opaque envelope are being mailed to the Commission on December 5, 2017.

A handwritten signature in blue ink, reading "Gerald E. Wuetcher". The signature is written in a cursive style with a horizontal line underneath the name.

Gerald E. Wuetcher

*Counsel for Commercial Propane Service LLC*