

**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 Practices To Establish	)	Case No. 2023-00159
Regulatory Assets And Liabilities; (4) A	)	
Securitization Financing Order; And (5) 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 (“Commission”) pursuant to 807 KAR 5:001, Section 13(2), and KRS 61.878(1)(k), for an Order granting confidential treatment to the entirety of Supplemental Attachment 1 to the Company’s response to Attorney General and Kentucky Industrial Utility Customers, Inc.’s data request 1-25 (“Supplemental Attachment 1 to AG-KIUC 1-25”), which contains the Company’s confidential federal tax return information for the years 2013 through 2021.

Pursuant to 807 KAR 5:001, Section 13, Kentucky Power is filing this confidential attachment under seal. Kentucky Power is also filing a public version of the attachment. 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 it 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;

This exception applies to Supplemental Attachment 1 to AG-KIUC 1-25, for which Kentucky Power is seeking confidential treatment.

#### 1. **Supplemental Attachment 1 to AG-KIUC 1-25.**

Supplemental Attachment 1 to AG-KIUC 1-25 contains the Company's federal tax return information for the years 2013 through 2021. This information is highly confidential and proprietary to the Company. Tax return information is accorded broad protection from governmental disclosure under both federal, 26 U.S.C. 6103(a)(2), and Kentucky law, KRS 131.190. It thus is exempt from disclosure under the Kentucky Open Records Act by KRS 61.878(k) and KRS 61.878(1)(l). The Commission previously granted confidential treatment to similar information in Kentucky Power's last base rate case for the reasons set forth above.<sup>1</sup>

Given the highly confidential and proprietary nature of tax returns, and the indefinite period of protection provided by federal and state law, the information contained in Supplemental Attachment 1 to AG-KIUC 1-25 should remain confidential indefinitely.

---

<sup>1</sup> See Order, *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 Practices To Establish Regulatory Assets And Liabilities; (4) Approval Of A Certificate Of Public Convenience And Necessity; And (5) All Other Required Approvals And Relief*, Case No. 2020-00174 (Ky. P.S.C. October 26, 2020).

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 response to AG-KIUC 1-25(i) 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 take all reasonable measures to prevent its disclosure to the public as well as persons within the Company and third-party 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 information contained in Supplemental Attachment 1 to AG-KIUC 1-25 indefinitely; and
2. Granting Kentucky Power all further relief to which it may be entitled.

Respectfully submitted,



---

Katie M. Glass  
STITES & HARBISON PLLC  
421 West Main Street  
P. O. Box 634  
Frankfort, Kentucky 40602-0634  
Telephone: (502) 223-3477  
Fax: (502) 560-5377  
[kglass@stites.com](mailto:kglass@stites.com)

Kenneth J. Gish, Jr. (KBA #93970)  
K&L GATES LLP  
300 South Tryon Street, Suite 1000  
Charlotte, North Carolina 28202  
Telephone: (704) 331-7424  
Fax: (704) 353-3124  
[ken.gish@klgates.com](mailto:ken.gish@klgates.com)

COUNSEL FOR KENTUCKY POWER  
COMPANY