

COMMONWEALTH OF KENTUCKY
BEFORE THE PUBLIC SERVICE COMMISSION

In the Matter of:

ELECTRONIC INVESTIGATION OF THE)	
IMPACT OF THE TAX CUTS AND JOB)	CASE NO
ACT ON THE RATES OF COLUMBIA GAS)	2018-00041
OF KENTUCKY, INC.)	

ORDER

On April 20, 2018, Columbia Gas of Kentucky, Inc. (“Columbia”) filed a motion, pursuant to KRS 61.878(1)(c), KRS 61.878(1)(k), and 807 KAR 5:001, Section 13, requesting that the Commission grant confidential protection to its response to Commission Staff’s Third Request for Information (“Staff’s Third Request”), Item 1, Attachment B for an indefinite period of time. The designated material consists of a letter from Columbia’s ultimate parent corporation, NiSource Inc., to the Internal Revenue Service (“IRS”) requesting an Issue Resolution Agreement (“IRA”).

In support of its motion, Columbia states that KRS 61.878(1)(k) exempts from public disclosure “[a]ll public records or information the disclosure of which is prohibited by federal law or regulation.” Columbia further states that federal law prohibits state officials from publicly disclosing any federal income tax return or return information,¹ which includes “any part of any written determination or background file document relating to such written determination.”² Columbia asserts that the designated material is exempt

¹ 26 USC §6103(a).

² 26 USC §6103(b)(2)(B).

from public disclosure under KRS 61.878(1)(k) because it is a written determination pertaining tax return information.

Having considered the motion and material at issue, the Commission finds that the designated material contained in Columbia's response to Staff's Third Request, Item 1, Attachment B, is a record that federal law prohibits staff officials from publicly disclosing, and therefore meets the criteria for confidential treatment and is exempt from public disclosure pursuant to KRS 61.878(1)(k) and 807 KAR 5:001, Section 13.

IT IS THEREFORE ORDERED that:

1. Columbia's motion for confidential protection for its response to Staff's Third Request, Item 1, Attachment B is granted.

2. The material set forth in the attachments to Columbia's response to Staff's Third Request, Item 1, Attachment B shall not be placed in the public record or made available for public inspection for an indefinite period, or until further Orders of this Commission.

3. Use of the material in question in any Commission proceeding shall be in compliance with 807 KAR 5:001, Section 13(9).

4. Columbia shall inform the Commission if the material in question becomes publicly available or no longer qualifies for confidential treatment.

5. If a non-party 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 run, then Columbia shall have 20 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 Columbia 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 20 days following an Order finding that the material no longer qualifies for confidential treatment in order to allow Columbia to seek a remedy afforded by law.

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By the Commission



ATTEST:


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