

ILLINOIS POLLUTION CONTROL BOARD

September 5, 1974

ENVIRONMENTAL PROTECTION AGENCY,        )  
  )  
                          Complainant,        )  
          v.                                    )        PCB 74-140  
  )  
WESTERN PIECE DYERS AND FINISHERS,        )  
INC., a Delaware Corporation,            )  
  )  
                          Respondent.        )

ORDER OF THE BOARD (by Mr. Henss)

Western Piece Dyers and Finishers Company has filed Application for Non-Disclosure of:

All parts of Respondent's Federal Corporation Income Tax Returns for the years 1969 through 1973, and Respondent's Federal Corporation Estimated Income Tax Return for 1974.

The Company contends that such information comes within the category "income and earnings data when not in issue in the case". See: Procedural Rule 107(b)(5).

A review of the pleadings indicates that "economic reasonableness" of complying with pollution control laws is not at this time in issue in the case. However, Western Piece Dyers and Finishers, Inc. states: "Respondent is still unable to determine whether economic reasonableness will have to be raised as a defense at the hearing".

We find that the tax returns should not be subject to disclosure unless economic reasonableness does become an issue. We will allow the motion for non-disclosure subject, however, to use of the material and introduction of it into the record if the economic strength of the company becomes an issue at the hearing.

It is so ordered.

I, Christan L. Moffett, Clerk of the Illinois Pollution Control Board, certify that the above Order was adopted on this 5<sup>th</sup> day of September, 1974 by a vote of 5-0.

Christan L. Moffett