BEFORE
THE PUBLIC UTILITIES COMMISSION OF OHIO

In the Matter of the Investigation into the Development of the Significantly Excessive Earnings Test Pursuant to S.B. 221 for Electric Utilities.	))))	Case No. 09-786-EL-UNC

COLUMBUS SOUTHERN POWER COMPANY'S AND OHIO POWER COMPANY'S REPLY COMMENTS

Columbus Southern Power Company (CSP) and Ohio Power Company (OP) (collectively, "AEP Ohio") submit the following reply comments to the initial comments on the Staff's significantly excessive earnings test (SEET) recommendations submitted by interested parties. AEP Ohio's reply comments are organized according to the list of questions discussed at the workshop and the Staff's November 18 recommendations.

Before addressing the initial comments by other interested parties regarding the specific questions and Staff recommendations, AEP Ohio points out that the Joint Comments filed by Ohio Consumers' Counsel, Ohio Manufacturers' Association, Ohio Hospital Association and Ohio Energy Group (collectively, Customer Parties) are set out in a manner which, if adopted, would dramatically modify the SEET. For instance, the Customer Parties argue that the SEET "is very similar to the '*comparable earnings*' standard which has guided public utility commissions across the U.S. for generations in setting reasonable returns for public utilities and protecting customers from excessive profits." (Initial Comments, at page 5). The Customer Parties also argue that "*In the aggregate*" also means "*cumulative.*" (Id. at page 18).

These arguments appear to be a not-so-subtle attempt to modify the General Assembly's design for the SEET to suit the Customer Parties' purposes and impose even greater risks on the electric distribution utility (EDU). The retroactive test for significantly excessive earnings has nothing in common with the comparable earnings test applied when setting rates for the future. The suggestion that the return that would be used in traditional rate making is even close to the concept of significantly excessive earnings totally misses the mark. Further, the SEET is an annual test, not a test of cumulative results. The Customer Parties' suggestion to the contrary must be rejected.

1. Should off-system sales (OSS) be included in the SEET

The Companies, in their initial comments, explained that the most efficient approach to complying with § 4928.143(F), Ohio Rev. Code, and respecting the FERC's jurisdiction is to remove earnings resulting from off-system sales (OSS) margins from the calculation of the utility's return on equity at the outset of any application of the SEET. (AEP Ohio Initial Comments, at 2-3).

The Customer Parties contend in their initial comments that excluding the impact of OSS margins on the EDU's earned return would lead to a distorted comparison with the comparable group. They also claim that the power plants used to make OSS are "customer-funded assets" and, therefore, all revenues produced by them are properly included in the SEET. In addition, the Customer Parties resurrect, in their initial comments, the argument that "there should be some sharing of the revenues realized by the utility from off-system sales."

First, as AEP Ohio explained in its initial comments, treating OSS earnings, which are not the result of any adjustment included in a provision of an EDU's ESP, as significantly excessive would violate § 4928.143(F), Ohio Rev. Code, and it would conflict with the FERC's jurisdiction over rates for wholesale sales of electric power. AEP Ohio's OSS-related earnings are not the result of its ESP. In addition, OSS are FERC jurisdictional wholesale sales. The most efficient way to assure that neither state nor federal law is violated is to remove earnings from the calculation of the utility's return on equity at the outset of the application of the SEET. Providing assurance that the SEET is consistent with state and federal law is, by definition, not a distortion.

Second, to rationalize the inclusion of OSS margins in the SEET by characterizing the generating assets that produce the margins as "customer-funded assets" also misses the mark. Customers pay rates for retail service, not for the assets that produce those services, let alone for assets that produce wholesale services. Contrary to the assumption made by the Customer Parties, the substantial efforts of the American Electric Power Service Corporation (*i.e.*, the corporation that serves AEP Ohio and other AEP affiliates) to create OSS margins goes well beyond the traditional notion of selling excess energy to neighboring utilities, and a significant portion of the OSS margins are not even tied to physical sales of energy from power plants owned by AEP operating companies such as AEP Ohio.

Third, the argument that there should be a sharing of OSS margins is both irrelevant to the issues in this proceeding and meritless in any event. There is no basis under either §§ 4928.142(D)(4) or 4928.143(E) and (F), Ohio Rev. Code, for grafting an OSS margin sharing mechanism on to the periodic application of the SEET. In addition, the Commission properly rejected requests, made by intervenors in AEP Ohio's ESP proceedings, to impose OSS revenue sharing mechanisms on EDUs because there is no basis in any provision of § 4928.143, Ohio Rev. Code, for doing so. (*In Re AEP Ohio*, Case Nos. 08-917-EL-SSO and 08-918-EL-SSO, Opinion and Order, at 16-17 (March 18, 2009)).

The only adjustments authorized by the Commission for inclusion in AEP Ohio's ESP were those that were based on costs. Since the SEET applies only to adjustments which are part of the ESP, basing a refund on OSS margins would have the effect of disallowing cost recovery which had been authorized by the Commission. There is no basis in the applicable law or in basic fairness to support such a result.

2. Should the Commission determine SEET on a single entity basis or company-wide basis?

For the reasons provided in its initial comments, AEP Ohio disagrees with the Customer Parties' argument that CSP and OP should be considered on a stand-alone basis for purposes of the SEET.

3. What adjustments should be included in the SEET calculation? and
11. How should write-offs and deferrals be reflected on equity calculations for SEET?

Customer Parties contend, at page 15 of their Initial Comments, "that any deferred fuel costs or other items should be reflected in the return on equity calculation for the SEET in the year when the retail sales occur, not in later years when the deferred revenues are received." AEP Ohio disagrees strenuously. As AEP Ohio explained at page 8 of its initial comments, it is unreasonable to conclude that earnings resulting from deferrals, for which the EDU has not yet received payment in dollars from customers, should be included in the determination of the earned returned on equity, when the purpose of that determination is deciding whether returning significantly excessive earnings to consumers is appropriate. The Customer Parties propose to avoid this anomaly, in any year where there are deferrals and a finding of significantly excessive earnings, by recommending that any significantly excessive earnings first be used to pay down deferral balances before ordering any cash refund to customers.

The Customer Parties' proposal would penalize an EDU that proposed an ESP which provided for deferrals. The deferrals benefit customers since they put off to a future period the recovery of costs from customers. The Customer Parties' proposal would act as a disincentive for an EDU to propose or accept a deferral of cost recovery. Moreover, targeting deferrals as the mechanism for returning significantly excessive earnings to consumers would jeopardize the EDU's ability to record the deferral in the first place. This proposal leads down a dangerous regulatory path and should be rejected.

The Customer Parties also observe, at page 15 of their Initial Comments, that any SEET refund "should be excluded from the SEET calculations in the year the refunds are reported in the income statement." They claim that failure to adopt such a position would be "self-defeating." The Customer Parties' concern for positions which would be contrary to the SEET actually supports AEP Ohio's position that a SEET obligation to return significantly excessive earnings due to ESP adjustments should not be premised on deferrals since the EDU has not yet received the cash which would have to be returned.

Finally, the Customer Parties challenge the Staff's recommendation that no amount of significantly excessive earnings should be returned to customers if, after the ESP-produced earnings are removed from earnings, the EDU's earned return on equity still is above the significantly excessive earnings threshold. The Staff's position is consistent with the statutory SEET provision. § 4928.143 (F), Ohio Rev. Code, provides that the Commission is to determine "if any such adjustment resulted in excessive earnings . . . [and if] such adjustments, in the aggregate, did result in significantly excessive earnings, it shall require the electric distribution utility to return to consumers the amount of the excess by prospective adjustments. . . ." The direct implication of this statutory provision is that any earnings not caused by ESP adjustments are necessarily beyond the scope of § 4928.143(F), Ohio Rev. Code. Therefore, as Staff has indicated, if an EDU has significantly excessive earnings even without the ESP adjustments, no return of earnings to consumers is permitted under this statute.

The SEET is an already stringent check on the earnings attributable to an ESP. The Customer Parties' attempt to expose EDUs to an even greater risk of retroactive adjustments to earnings should be rejected, and Staff's position should be adopted.

4. What is the precise accounting definition of "earned return on common equity" that should be used?

At page 4 of its Initial Comments, The Dayton Power and Light Company (DPL) suggests that average common equity should be calculated using 13 monthly balances rather than the average of 12 calendar month balances. Without engaging in a debate over the benefits and drawbacks of using 13 monthly balances versus using an average of 12 calendar month balances, AEP Ohio continues to believe that average book equity should be determined by averaging beginning-of-the-year book equity and end-of-the-year book equity.

5. What is the definition of "significantly in excess of the return on common equity"?

The Customer Parties have criticized the Staff's proposed method for defining what is "significantly in excess of the return on common equity." Their criticism regarding the Staff's proposal for setting that threshold begins with an objection to the Staff's recommendation for determining the composition of the comparable risk group. The Customer Parties believe that the definition of the threshold will be skewed by how the comparable group's members are determined pursuant to the Staff's proposal. Specifically, they contend that the Staff's recommendation should be rejected because it "would allow a utility complete discretion to propose the group of companies it believes are comparable to it" (Initial Comments, at page 3), thus "putting the utilities in charge of the comparable group" (id., at page 4). According to the Customer Parties, abdicating to the utility the decision regarding the composition of the comparable group, when coupled with a statistical approach for determining the threshold for significantly excessive earnings, leads to two problems. First, "a group of high earning comparable companies results in a high mean (average) return so the utilities have every incentive to select a high-earning comparison group." Second, they contend that because "the comparable group also determines the variability of earnings from which the statistical standard deviation is derived," the utility will also have an incentive to select comparable group members based on high earnings variability. (Initial Comments, at page 4.)

There are two primary flaws in the Customer Parties' criticisms. First, the Staff's recommendation does not "put[] the utilities in charge of selecting the comparable group." Under the Staff's proposal, the EDU will propose a comparable group and has the burden of proving that significantly excessive earnings did not occur. The Commission, therefore, will review the appropriateness of the comparable group, as §§ 4928.142 and 4928.143(E) and (F), Ohio Rev. Code, require. Accordingly, the Customer Parties have fundamentally mischaracterized the Staff's proposal. Second, neither the statutes nor the Staff's recommendation would permit EDUs to propose or the Commission to select members of the comparable group on the basis of how high or low the group's mean return on equity (ROE) is or how widely or narrowly the comparable group members' individual ROEs are distributed around that mean. Rather, the statutes specifically require that the members of the comparable group are publicly-traded firms, non-utility and utility, that face business and financial risks comparable to those that the subject EDU faces. The statutes do not permit the selection of comparable group firms based upon a particular stakeholder's desired outcome regarding the size of the comparable group's mean ROE or the variability of the members' ROEs about that mean.

The Customer Parties, nevertheless, attack the Staff's recommendation for establishing the significantly excessive earnings threshold. They contend that, when the Staffs approach is applied to the comparable risk group developed by AEP Ohio witness Dr. Makhija (in AEP Ohio's ESP proceeding) to illustrate how his methodology would work in practice, using 2007 data, it would produce a significantly excessive earnings threshold ROE of 55.5%, which the Customer Parties characterize as unreasonable on its face.

The Customer Parties have ignored, or perhaps simply not actually reviewed with care, Dr. Makhija's proposed methodology for selecting the comparable risk group and constructing a significantly excessive earnings threshold ROE. Consequently, their calculation is a complete mischaracterization of Dr. Makhija's testimony. In particular, for his illustration using 2007 data and applying to that data a confidence interval of 95%, corresponding to a two standard deviation variance above (and below) the mean, Dr. Makhija's methodology produced a comparable group mean ROE of 13.9%, an adder of 13%, and a significantly excessive earnings threshold of 26.9%. Obviously, if the Staff's recommendation of the use of a 90% confidence interval, corresponding to a 1.28 standard deviation variance above (or below) the mean were used, the adder produced by Dr. Makhija's methodology would have been substantially less than 13%. Simple interpolation indicates it would have been 1.28/2.00 x 13%, or 8.3%, which when added to the 13.9% mean would have yielded a threshold of 22.1% for 2007, a decrease of 4.8%, not an increase of 28% to 55.5%.[1] The Customer Parties' criticism that the Staff's 90% confidence interval, and corresponding 1.28 standard deviation variance statistic, will produce facially unreasonable results is baseless.

The Customer Parties also criticize use of a statistical approach for determining the SEET threshold because is assumes that the ROEs for the comparable risk firms are normally

[1] If the same interpolation calculation is applied to Dr. Makhija's results using his 2006 and 2005 comparable risk group data, the Staff's recommendation to use a 90% confidence interval/1.28 standard deviation statistic would have produced adders of 6.3% and 4.2% (instead of 9.9% and 6.5% when using the 95% confidence interval/2.00 standard deviation statistic) and ROE thresholds of 18.9% and 18.8% for 2006 and 2005.

distributed. (Initial Comments, at page 4.) While this assumption is a component of any statistics-based methodology, there is no basis for concluding that the ROEs of a yet-to-be determined comparable group will not be normally distributed. This criticism has no merit either.

The Customer Parties discuss at length, at pages 5-7, the merits of determining the cost of equity capital for utilities in traditional rate-making proceedings by reference to the constitutional standards that the U.S. Supreme Court articulated in Bluefield Water Works v. West Virginia, 262 U.S. 679 (1923), and F.P.C. v. Hope Natural Gas, 320 U.S. 591 (1944). With all due respect to those precedents, methods for estimating forward-looking costs of equity that meet minimum constitutional requirements for avoiding confiscation of capital are not pertinent to the task at hand, which is developing a method for determining, retrospectively, whether earned returns on equity are significantly in excess of returns earned by firms facing comparable business and financial risks as provided in the statutory test created by the General Assembly as part of S.B. 221. The SEET threshold is not being used to assure the EDU an opportunity to earn a return at the threshold level; in the context of an ESP that has a term of three years or less, it is being used to provide an examination of ESP adjustments which may result in earnings from those adjustments being retroactively returned to consumers.

In that regard, the Commission should recognize the asymmetrical risk assumed by EDUs under the "hybrid" regulatory structure established by S. B. 221, as implemented by the Commission. As noted earlier, the Commission-allowed ESP adjustments for AEP Ohio were those that were cost-based. While the Commission compared the ESP results of these cost-based adjustments to the alternative Market Rate Offer (MRO), the MRO was not considered as a starting point for setting the ESP rate levels. Consequently, AEP Ohio is left in the position of offering rates which reflect only cost-based adjustments as the Standard Service Offer for its Provider of Last Resort obligation in a hybrid structure that permits customers to switch to a competitive generation supplier when the market alternative is preferable. The risk created by this hybrid structure is yet another reason for rejecting the Customer Parties' proposals based on traditional rate making concepts.

Finally, at pages 9-10 of their Initial Comments, the Customer Parties present their counter-proposal for establishing the SEET threshold. They recommend that the Commission adopt the method proposed by Ohio Energy Group Witness King in prior ESP proceedings. Mr. King recommended that the SEET threshold be set at least 200 basis points above the mean return of the comparable group. According to the Customer Parties, "[a] 200 basis point premium is equal to the ROE adder used by FERC to incentivize utilities to make particularly risky transmission investments." Id.

First, this proposal is based on an adder that FERC uses to incent investment in new transmission line projects and therefore, by definition, the adder is not set at a significantly excessive level. These FERC returns are based on a traditional just and reasonable standard and are not comparable to a significantly excessive return. Second, as AEP Ohio explained in its ESP proceeding, the SEET explicitly requires a determination of the threshold for excessive earned rates based on the matching of business and financial risks of an EDU with a group of comparable firms. Use of the FERC adder completely ignores this basic requirement of the SEET. The 200 basis point adder neither reflects the business or financial risks of a subject EDU nor would it change with changes in the economic conditions and performance of the comparable firms.

Citizen Power believes that the Staff's alternative 200 basis point adder, which would act as a backstop when earning are low, should be changed. Citizen Power recommends that the 200 basis point figure should be used as a trigger for yet another adder. When the primary adder, based on a 90% confidence interval and the corresponding 1.28 standard deviation, results in an adder less than 200 basis points, Citizen Power recommends that the backstop become an adder based on a 95% confidence interval that corresponds to 1.68 standard deviations. AEP Ohio believes that this recommendation adds a degree of complexity to the exercise that simply is not beneficial. Moreover, Citizen Power's proposal is result driven and is not based on consistent statistical theory.

Finally, DPL believes that the "appropriate backstop measure should be the utility's regulated return on equity established in its most recent rate setting proceeding before the PUCO, plus thirty percent." (Initial Comments, at page 4)). What DPL means by "the most recent rate setting proceeding" is unclear. In any event, AEP Ohio continues to believe that the Staff's recommendation of using the mean return of the comparable group plus 200 basis points as a "backstop" is appropriate.

6. How should companies "that face comparable business and financial risk" be determined? and

9. How should the earnings of a comparable company be adjusted to compensate for this financial risk difference associated with the differences in capital structure?

The Customer Parties first raise an objection to the Staff's proposal for identifying the companies that face comparable business and financial risks in their Initial Comments regarding Staff's proposal, in Item 5, for defining the significantly excessive earnings threshold. Their initial objection is that the Staff's proposal would place complete discretion for identifying comparable risk firms with the EDU. As noted above, in AEP Ohio's reply to the Customer Parties' comments regarding Item 5, their criticism is simply wrong. The Commission will make the final decision to determine the firms within the comparable risk group. The Customer Parties, at pages 12-14 of their Initial Comments, reiterate their objection to the Staff's conclusion that it is appropriate for a comparable group to be determined and utilized on a case-by-case basis, consistent with § 4928.143(F), Ohio Rev. Code. Instead, they advocate that the Commission should adopt a one-size-fits-all EDUs method for selecting comparable risk firms, and that the methodology that OCC Witness Woolridge proposed in the initial round of ESP cases should be used. AEP Ohio and, notably, Citizen Power among other initial commenters, agree with the Staff's position that the determination of the comparable group should be determined case by case.

With regard to Dr. Woolridge's procedure for selecting the comparable group, AEP Ohio pointed out that it suffers from a number of flaws. First, the procedure limits matching comparable firms to only those that have the characteristics of other electric utilities. This is contrary to the language and spirit of § 4928.143(F), Ohio Rev. Code, which prohibits the exclusion of non-utility firms from the pool of possible comparable risk firms.

Second, the one-size-fits-all nature of Dr. Woolridge's procedure became apparent when the list of comparable firms that he selected for each of the Ohio EDUs during their ESP proceedings is reviewed. Dr. Woolridge's method for selecting his "proxy group" led to the same list of proxy group firms for each EDU in Ohio that he evaluated. In fact, the particulars -- business and risk characteristics -- of the subject EDU never entered the procedure for determining the final comparable group of firms. As a consequence, the same group of comparable firms was identified, with the same mean ROE and the same adder for each Ohio EDU that he evaluated.

AEP Ohio provided, in its ESP proceeding, a specific example from Ohio that illustrates the material risk differences that Dr. Woolridge's approach does not, indeed cannot, take into account: FirstEnergy's Ohio EDUs are insulated from generation and transmission risks while those risks are integrated in AEP Ohio's EDUs' businesses and makes them riskier. The point is that one cannot *a priori* presume away differences in business and financial risks across EDUs, as Dr. Woolridge's one-size-fits-all methodology does.

Where the Woodridge methodology goes awry is that it prejudges the risk characteristics of the comparable group by choosing the "proxy group" without regard to any business or financial risk measures of the subject EDU. Although § 4928.143(F), Ohio Rev. Code, does not restrict the comparable firms to a specific industry, the Woolridge methodology actively sought to do so. The Staff correctly declined to make the same mistakes.

While the FirstEnergy Companies "have no particular objection to the Staff's view that 'it is appropriate that a comparable group sample be determined and utilized on a case-by-case basis,'" they nevertheless believe that the sample selection methodology they proposed for selecting companies of comparable business risk in their ESP case continues to be applicable not only to them but also would be appropriate to apply "to all electric utilities in the state." FirstEnergy Companies' Initial Comments, at page 5. For the reasons discussed above, which illustrate the differences between FirstEnergy and the other EDUs, AEP Ohio continues to believe, as it indicated in its Initial Comments, that a case-by-case approach to applying the SEET methodology to each EDU, including the determination of the method for selecting the comparable group, that recognizes the differences between the state's various EDUs, is appropriate.

7. How are "significantly excessive earnings" to be determined? (Located in the third sentence of Section 4928.143(F), Revised Code.)

The Customer Parties disagree with Staff's recommendation regarding the threshold ROE for determining significantly excessive earnings and recommend, instead, using the mean ROE of the comparable group plus 200 basis points. AEP Ohio believes that the Customer Parties' criticisms of the Staff's proposal are misguided, and their recommendation should not be adopted for the reasons provided above in this reply to their Initial Comments on Topics 3 and 9.

8. What does "in the aggregate" mean in relation to the adjustments resulting in significantly excess earnings?

The Customer Parties' recommendation concerning the phrase "in the aggregate" represents an attempt to convert the SEET from a year-by-year retroactive assessment of an ESP into a never-ending exposure to the *"claw back"* preferred by the Customer Parties. As it is, earnings in one year are subject to return in the following year. Under the Customer Parties' proposal the earnings in the first year of an ESP would be subject to claw back in **every** year of the term of the ESP. The flaw in the Customer Parties' analysis is that the adjustments made in the first year of the ESP are no longer adjustments in subsequent years. Those initial adjustments become part of the base rate level from which adjustments in the second year are made. Once those second year adjustments are made, they too become part of the base rate level from which adjustments in the third year are made, and so on throughout the term of the ESP. The Customers Parties' proposal could result in returning to consumers 2009 earnings in 2011, or later, depending on the term of the ESP. Their proposal must be rejected.

10. What mechanism should be employed to return to customers the amount of excess earnings?

DPL states, at page 6 of its Initial Comments, that it agrees (as does AEP Ohio) with the Staff's proposal that the prospective adjustment mechanism for returning significantly excessive earnings should be decided on a case-by-case basis. However, DPL emphasizes that since the statute does not characterize the adjustments as 'refunds' any prospective adjustments from SEET represent prospective changes in charges associated with providing electric service. AEP Ohio continues to believe that the decision regarding the specific "prospective adjustment" that should be used in the event of a finding of significantly excessive earnings should be made on a case-by-case basis at the time the SEET is applied to the EDU.

CONCLUSION

AEP Ohio requests that the recommendations it made in its Initial Comments regarding the Staff's proposed SEET methodology be adopted and, for the reasons provided above, AEP Ohio also urges the Commission not to adopt proposals by other interested parties that are inconsistent with its recommendations.

Respectfully submitted,

Marvin I. Resnik

Marvin I. Resnik
Steven T. Nourse
American Electric Power Service Corporation
1 Riverside Plaza, 29th Floor
Columbus, Ohio 43215
Telephone: (614) 716-1606
Fax: (614) 716-2950
Email: miresnik@aep.com
stnourse@aep.com

Daniel R. Conway
Porter, Wright, Morris & Arthur LLP
41 South High Street
Columbus, Ohio 43215
Telephone: (614) 227-2270
Fax: (614) 227-2100
Email: dconway@porterwright.com

Counsel for Columbus Southern Power Company
and Ohio Power Company

CERTIFICATE OF SERVICE

I hereby certify that a copy of Columbus Southern Power Company's and Ohio Power Company's Reply Comments were served by First-Class U.S. Mail, postage prepaid, upon the counsel for interested parties listed below, this 11th day of January, 2009.

Marvin I. Resnik

Michael E. Idzkowski, Esq.
Office of the Ohio Consumers' Counsel
10 West Broad St., Ste. 1800
Columbus, OH 43215-3485
idzkowski@occ.state.oh.us

David F. Boehm, Esq.
Michael l. Kurtz, Esq.
Boehm, Kurtz & Lowry
36 E. Seventh St., Ste. 1510
Cincinnati, OH 45202
dboehm@BLLlawfirm.com
mkurtz@BKLlawfirm.com

Arthur E. Korkosz, Esq.
FirstEnergy Services Company
76 S. Main St.
Akron, OH 44308
korkosza@firstenergycorp.com

Randall V. Griffin, Esq.
The Dayton Power and Light Company
1065 Woodman Dr.
Dayton, OH 45432
randall.griffin@DPLINC.com

Duane W. Luckey, Esq.
Thomas W. McNamee
Public Utilities Commission of Ohio
180 E. Broad St., 6th Fl.
Columbus, OH 43215
duane.luckey@puc.state.oh.us
thomas.mcnamee@puc.state.oh.us

Thomas J. O'Brien, Esq.
Bricker & Eckler LLP
100 S. Third St.
Columbus, OH 43215-4291
tobrien@bricker.com

Elizabeth H. Watts, Esq.
Duke Energy Business Services LLC
2500 Atrium II
139 E. Fourth St.
P.O. Box 960
Cincinnati, OH 45201
elizabeth.watts@duke-energy.com

Theodore S. Robinson, Esq.
Citizen Power
2121 Murray Ave.
Pittsburgh, PA 15217
robinson@citizenpower.com