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FILE

Columbia Exhibit No.

BEFORE
THE PUBLIC UTILITIES COMMISSION OF OHIO

In the Matter of the Application of Columbia Gas of Ohio, Inc. for Approval of Tariffs to Recover Through an Automatic Adjustment Clause Costs Associated with the Establishment of an Infrastructure Replacement Program and for Approval of Certain Accounting Treatment	))))))	Case No. 07-478-GA-UNC

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PREPARED REBUTTAL TESTIMONY OF LARRY W. MARTIN ON BEHALF OF COLUMBIA GAS OF OHIO, INC.

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COLUMBIA GAS OF OHIO, INC.

November 19, 2007

PREPARED REBUTTAL TESTIMONY OF LARRY W. MARTIN

Q: Please state your name and business address.

A: My name is Larry W. Martin and my business address is 200 Civic Center Drive, Columbus, Ohio 43215.

Q. Are you the same Larry W. Martin who previously presented direct testimony in this proceeding?

A. Yes.

Q. What is the purpose of your rebuttal testimony in this proceeding?

A. This rebuttal testimony is submitted in response to testimony submitted by Utility Service Partners witness Riley.

Q. Did you review the Direct Testimony of Phillip E. Riley, Jr. filed on behalf of Utility Service Partners, Inc. on October 23, 2007 in Case No. 07-478-GA-UNC?

A. Yes.

Q. Mr. Riley states on Page 10, Line 17, of his direct testimony that Columbia's plan to assume financial responsibility for the maintenance, repair and replacement of customer-owned service lines and to own new or replaced services does not generate cost efficiencies. Do you agree with that statement?

A. No.

Q. Why do believe the above-referenced statement is incorrect?

A. This statement is incorrect because Columbia's proposal to assume financial responsibility for repair or replacement of customer-owned service lines does result in cost efficiencies. Columbia performed studies designed to quantify the impact of Columbia's assumption of financial responsibility for the repair or replacement of customer-owned service lines. The studies performed measure the impact of Columbia's assumption of financial responsibility for repair or replacement of customer-owned service lines based on the assumption that rates established by Commission will provide for complete recovery of the total investment made by Columbia over the life of the asset. Attachment 1 hereto summarizes the impact of this program on customer bills each month which is approximately five-cents per month during the first year with the estimated impact at the end of the fifth year being less than twenty-five cents per customer per month. Columbia's ability to perform this service at these rates directly results from the ability to spread these costs over its total customer base while providing each customer with assurance of no longer being responsible for the repair or replacement of a customer service line.

Q. Does this complete your Prepared Rebuttal Testimony?

A. Yes.

ATTACHMENT 1

Columbia Gas of Ohio, Inc.
Infrastructure Tracker Mechanism
Estimted Rate Impact of Proposed Riser Program

Line No.		2008	2009	Year 2010	2011	2012	Reference
1	**Return on Investment**						
2	Plant In-Service						
3	Additions	4,400,000	9,700,000	15,000,000	20,300,000	25,600,000	Schedule No. 3
4	Retirements	-	-	-	-	-	Schedule No. 5
5	Total Plant In-Service	4,400,000	9,700,000	15,000,000	20,300,000	25,600,000	
6	Less: Accumulated Provision for Depreciaiton						
7	Depreciation Expense	66,000	277,500	648,000	1,177,500	1,866,000	Schedule No. 6
8	Cost of Removal	-	-	-	-	-	Schedule No. 4
9	Retirements	-	-	-	-	-	Schedule No. 5
10	Total Accumulated Provision for Depreciation	66,000	277,500	648,000	1,177,500	1,866,000	
11	Net Deferred Depreciation	66,000	242,249	366,696	487,190	603,730	Schedule No. 7
12	Net Regulatory Asset - PISCC	40,113	363,880	593,196	815,303	1,030,202	Schedule No. 8
13	Net Deferred Tax Balance - Property Taxes	-	46,191	23,071	47,039	70,512	Schedule No. 13
14	Deferred Taxes on Liberalized Depreciation	(54,602)	(226,227)	(509,574)	(882,795)	(1,328,579)	Schedule No. 9
15	Net Rate Base	4,385,511	9,848,593	14,825,389	19,589,237	24,109,866	
16	Approved Pre-tax Rate of Return	11.04%	11.04%	11.04%	11.04%	11.04%	
				-	-	-	
17	Annualized Return on Rate Base	484,234	1,087,451	1,636,973	2,162,982	2,662,135	
18	**Operating Expenses**						
19	Annualized Depreciation						
20	Risers	-	-	-	-	-	Schedule No. 10
21	Services - Customer	132,000	291,000	450,000	609,000	768,000	Schedule No. 10
22	Total	132,000	291,000	450,000	609,000	768,000	
23	Deferred Depreciation Amortization	1,980	7,327	11,280	15,233	19,187	Schedule No. 7
24	Deferrred PISCC Amortization	1,203	10,953	18,161	25,369	32,577	Schedule No. 8
25	Annualized Property Tax Expense	95,011	114,445	223,170	325,969	422,754	Schedule No. 12
31	Deferred Property Tax Expense Amortization	-	2,132	1,129	2,269	3,420	Schedule No. 13
32	Revenue Requirement Before Gross Receipts	714,428	1,513,307	2,340,712	3,140,821	3,908,072	
33	Gross Receipts Tax @ 4.9296%	35,218	74,600	115,388	154,830	192,652	
34	**Annualized Revenue Requirement**	749,647	1,587,907	2,456,099	3,295,651	4,100,725	
35	Estimated Number of Customers	1,445,247	1,445,247	1,445,247	1,445,247	1,445,247	
36	Annual Cost Per Customer	0.52	1.10	1.70	2.28	2.84	
37	Cost Per Month Per Customer	0.04	0.09	0.14	0.19	0.24	

Columbia Gas of Ohio, Inc.
Infrastructure Tracker Mechanism
Plant Additions

Line		Year				
		2007	2008	2009	2010	2011
1	**Services - Customer**					
2	Risers					
3	Service Lines	4,400,000	5,300,000	5,300,000	5,300,000	5,300,000
4	Total	4,400,000	5,300,000	5,300,000	5,300,000	5,300,000

Columbia Gas of Ohio, Inc.
Infrastructure Tracker Mechanism
Cummulative Plant Additions

Line No.	Cummulative	2007	2008	Year 2009	2010	2011
1	**Services - Customer**					
2	Risers	-	-	-	-	-
3	Service Lines	4,400,000	9,700,000	15,000,000	20,300,000	25,600,000
4	Total	4,400,000	9,700,000	15,000,000	20,300,000	25,600,000

Columbia Gas of Ohio, Inc.
Infrastructure Tracker Mechanism
Cost of Removal

Line No.	Annual	2007	2008	Year 2009	2010	2011
1	**Services - Customer**					
2	Risers	-	-	-	-	-
3	Service Lines	-	-	-	-	-
4	Total	-	-	-	-	-

Columbia Gas of Ohio, Inc.
Infrastructure Tracker Mechanism
Cummulative Cost of Removal

Line No.	Cummulative	2007	2008	Year 2009	2010	2011
1	**Services - Customer**					
2	Risers	-	-	-	-	-
3	Service Lines	-	-	-	-	-
4	Total	-	-	-	-	-

Columbia Gas of Ohio, Inc.
Infrastructure Tracker Mechanism
Retirements

Line No.	Cummulative	2007	2008	Year 2009	2010	2011
1	**Services - Customer**					
2	Risers	-	-	-	-	-
3	Service Lines	-	-	-	-	-
4	Total	-	-	-	-	-

Columbia Gas of Ohio, Inc.
Infrastructure Tracker Mechanism
Cummulative Retirements

Line No.	Cummulative	2007	2008	Year 2009	2010	2011
1	**Services - Customer**					
2	Risers	-	-	-	-	-
3	Service Lines	-	-	-	-	-
4	Total	-	-	-	-	-

Columbia Gas of Ohio, Inc.
Infrastructure Tracker Mechanism
Annualized Depreciation - Retirements

Line No.	Cummulative	Depreciation Rate	2007	2008	Year 2009	2010	2011
1	**Services - Customer**						
2	Risers	3.00%	-	-	-	-	-
3	Service Lines	3.00%	-	-	-	-	-
4	Total		-	-	-	-	-

Columbia Gas of Ohio, Inc.
Infrastructure Tracker Mechanism
Annual Provision for Depreciation

Line No.	Cummulative	Rate	2007	2008	2009	2010	2011	2012
					Year			
1	**Services - Customer**							
2	Risers	3.00%	-	-	-	-	-	-
3	Service Lines	3.00%	66,000	211,500	370,500	529,500	688,500	847,500
4	Total		66,000	211,500	370,500	529,500	688,500	847,500

Columbia Gas of Ohio, Inc.
Infrastructure Tracker Mechanism
Cummulative Provision for Depreciation

Line No.	Cummulative	2007	2008	2009	2010	2011	2012
				Year			
1	**Services - Customer**						
2	Risers	-	-	-	-	-	-
3	Service Lines	66,000	277,500	648,000	1,177,500	1,866,000	2,713,500
4	Total	66,000	277,500	648,000	1,177,500	1,866,000	2,713,500

Columbia Gas of Ohio, Inc.
Infrastructure Tracker Mechanism
Annualized Depreciation

Line No.	Cummulative	Rate	2007	2008	2009	2010	2011	2012
					Year			
1	**Services - Customer**							
2	Risers	3.00%	-	-	-	-	-	-
3	Service Lines	3.00%	-	132,000	291,000	450,000	609,000	768,000
4	Total		-	132,000	291,000	450,000	609,000	768,000

Columbia Gas of Ohio, Inc.
Infrastructure Tracker Mechanism
Deferred Depreciation - Gross

Line No.	Cummulative	2007	2008	2009	2010	2011	2012
1	**Services - Customer**						
2	Risers	-	-	-	-	-	-
3	Service Lines	66,000	178,229	131,774	131,774	131,774	131,774
4	Total	66,000	178,229	131,774	131,774	131,774	131,774

Columbia Gas of Ohio, Inc.
Infrastructure Tracker Mechanism
Cummulative Deferred Depreciation - Gross

Line No.	Cummulative	2007	2008	2009	2010	2011	2012
1	**Services - Customer**						
2	Risers	-	-	-	-	-	-
3	Service Lines	66,000	244,229	376,003	507,777	639,551	771,325
4	Total	66,000	244,229	376,003	507,777	639,551	771,325

Columbia Gas of Ohio, Inc.
Infrastructure Tracker Mechanism
Deferred Depreciation - Amortization

Line No.	Cummulative	Dep Rate	2007	2008	2009	2010	2011	2012
1	**Services - Customer**							
2	Risers	3%	-	-	-	-	-	-
3	Service Lines	3%	-	1,980	7,327	11,280	15,233	19,187
4	Total		-	1,980	7,327	11,280	15,233	19,187

Columbia Gas of Ohio, Inc.
Infrastructure Tracker Mechanism
Deferred Depreciation - Cummulative Amortization

Line No.	Cummulative	2007	2008	2009	2010	2011	2012
1	**Services - Customer**						
2	Risers	-	-	-	-	-	-
3	Service Lines	-	1,980	9,307	20,587	35,820	55,007
4	Total	-	1,980	9,307	20,587	35,820	55,007

Columbia Gas of Ohio, Inc.
Infrastructure Tracker Mechanism
Deferred Depreciation Balance - Net

Line No.	Cummulative	2007	2008	2009	2010	2011	2012
1	**Services - Customer**						
2	Risers	-	-	-	-	-	-
3	Service Lines	66,000	242,249	366,696	487,190	603,730	716,318
4	Total	66,000	242,249	366,696	487,190	603,730	716,318

Columbia Gas of Ohio, Inc.
Infrastructure Tracker Mechanism
Gross PISCC Asset

Line No.	Regulatory Asset - Deferrals Account		2007	2008	2009	2010	2011	2012
					Year			
1	Account							
2	182-2007-05	2007 Customer Risers	-	-	-	-	-	-
3	182-2007-06	2007 Customer Services	40,113	180,015	-	-	-	-
4	182-2008-05	2008 Customer Risers	-	-	-	-	-	-
5	182-2008-06	2008 Customer Services	-	144,955	95,313	-	-	-
6	182-2009-05	2009 Customer Risers	-		-	-	-	-
7	182-2010-06	2009 Customer Services	-		144,955	95,313	-	-
8	182-2009-05	2010 Customer Risers				-	-	-
9	182-2010-06	2010 Customer Services				144,955	95,313	-
10	182-2009-05	2011 Customer Risers					-	-
11	182-2010-06	2011 Customer Services					144,955	95,313
12	182-2009-05	2012 Customer Risers						-
13	182-2010-06	2012 Customer Services						144,955
14	182-2009-05	2013 Customer Risers						
15	182-2010-06	2013 Customer Services						
16	182-2009-05	2014 Customer Risers						
17	182-2010-06	2014 Customer Services						
18	182-2009-05	2015 Customer Risers						
19	182-2010-06	2015 Customer Services						
20	182-2009-05	2016 Customer Risers						
21	182-2010-06	2016 Customer Services						
22		Total	40,113	324,970	240,268	240,268	240,268	240,268
23		PISCC Rate	5.47%	5.47%	5.47%	5.47%	5.47%	5.47%

Columbia Gas of Ohio, Inc.
Infrastructure Tracker Mechanism
Cummulative Gross PISCC Asset Before FIT

Line No.	Regulatory Asset - Deferrals Account		2007	2008	2009	2010	2011	2012
					Year			
1	Account							
2	182-2007-05	2007 Customer Risers	-	-	-	-	-	-
3	182-2007-06	2007 Customer Services	40,113	220,129	220,129	220,129	220,129	220,129
4	182-2008-05	2008 Customer Risers	-	-	-	-	-	-
5	182-2008-06	2008 Customer Services	-	144,955	240,268	240,268	240,268	240,268
6	182-2009-05	2009 Customer Risers	-		-	-	-	-
7	182-2009-06	2009 Customer Services	-		144,955	240,268	240,268	240,268
8	182-2010-05	2010 Customer Risers			-	-	-	-
9	182-2010-06	2010 Customer Services			-	144,955	240,268	240,268
10	182-2009-05	2011 Customer Risers					-	-
11	182-2010-06	2011 Customer Services					144,955	240,268
12	182-2009-05	2012 Customer Risers						-
13	182-2010-06	2012 Customer Services						144,955
14	182-2009-05	2013 Customer Risers						
15	182-2010-06	2013 Customer Services						
16	182-2009-05	2014 Customer Risers						
17	182-2010-06	2014 Customer Services						
18	182-2009-05	2015 Customer Risers						
19	182-2010-06	2015 Customer Services						
20	182-2009-05	2016 Customer Risers						
21	182-2010-06	2016 Customer Services						
					-	-	-	-
22		Total	40,113	365,084	605,352	845,620	1,085,887	1,326,155

Columbia Gas of Ohio, Inc.
Infrastructure Tracker Mechanism
Gross PISCC Asset Amortization

Line No.	Regulatory Asset - Deferrals Account		2007	2008	2009	2010	2011	2012
					Year			
1	Account							
2	182-2007-05	2007 Customer Risers		-	-	-	-	-
3	182-2007-06	2007 Customer Services		1,203	6,604	6,604	6,604	6,604
4	182-2008-05	2008 Customer Risers			-	-	-	-
5	182-2008-06	2008 Customer Services			4,349	7,208	7,208	7,208
6	182-2009-05	2009 Customer Risers				-	-	-
7	182-2009-06	2009 Customer Services				4,349	7,208	7,208
8	182-2010-05	2010 Customer Services					-	-
9	182-2010-06	2010 Customer Risers					4,349	7,208
10	182-2009-05	2011 Customer Risers						-
11	182-2010-06	2011 Customer Services						4,349
12	182-2009-05	2012 Customer Risers						
13	182-2010-06	2012 Customer Services						
14	182-2009-05	2013 Customer Risers						
15	182-2010-06	2013 Customer Services						
16	182-2009-05	2014 Customer Risers						
17	182-2010-06	2014 Customer Services						
18	182-2009-05	2015 Customer Risers						
19	182-2010-06	2015 Customer Services						
20	182-2009-05	2016 Customer Risers						
21	182-2010-06	2016 Customer Services						
			-	1,203	10,953	18,161	25,369	32,577
22		Cummulative Amortization	-	1,203	12,156	30,316	55,685	88,262
		Net Balance Before FIT	40,113	363,880	593,196	815,303	1,030,202	1,237,894

Columbia Gas of Ohio, Inc.
Infrastructure Tracker Mechanism
Net Deferred Tax - liberalized Depreciation

Ln. No. (1)	Tax Rate Life Rates		Year (2)	2007 Additions (3) ($)	2008 Additions (4) ($)	2009 Additions (5) ($)	2010 Additions (6) ($)	2011 Additions (7) ($)	Annual Tax Depreciation (23) ($)	Book Deprec. 1/ 2/ (24) ($)	Difference (2) ($)	Difference Tax @ 35.00% (2) ($)	Accumulated Deferred Inc. Taxes (2) ($)
				4,440,113	5,624,970	5,540,268	5,540,268	5,540,268	0	57,254,274			
				Tax Depreciation									
2	0.05	0.0375	1	222,006					222,006	66,000	156,006	54,602	54,602
3	0.095	0.07219	2	421,811	281,249				703,059	212,703	490,356	171,625	226,227
4	0.0855	0.06677	3	379,630	534,372	277,013			1,191,015	381,453	809,563	283,347	509,574
5	0.077	0.06177	4	341,889	480,935	526,325	277,013		1,626,163	559,816	1,066,346	373,221	882,795
6	0.0693	0.05713	5	307,700	433,123	473,693	526,325	277,013	2,017,854	744,185	1,273,669	445,784	1,328,579

Columbia Gas of Ohio, Inc.
Infrastructure Tracker Mechanism
Annualized Depreciation on Plant Additions

Line			Year				
No.		Rates	2008	2009	2010	2011	2012
1	**Services - Customer**						
2	Risers	3.00%	-	-	-	-	-
3	Service Lines	3.00%	132,000	291,000	450,000	609,000	768,000
	Total		132,000	291,000	450,000	609,000	768,000

Columbia Gas of Ohio, Inc.
Infrastructure Tracker Mechanism
Annualized Depreciation on Plant Retirements

Line No.	Cummulative	Rates	Year 2008	2009	2010	2011	2012
1	**Services - Customer**						
2	Risers	3.00%	-	-	-	-	-
3	Service Lines	3.00%	-	-	-	-	-
4	Total		-	-	-	-	-

Columbia Gas of Ohio, Inc.
Infrastructure Tracker Mechanism
Annualized Property Tax Calculation

Line No.		TY 2008 Total 2007	TY 2009 2007	TY 2009 2008	TY 2009 Total
1	**Property Tax (Amounts Exclude PISCC)**				
2	Date Certain Investment.	4,400,000.00	-	5,300,000.00	5,300,000.00
3	Less: AFUDC In-Service	-	-	-	-
4	Less: Drawing Costs	-	-	-	-
5	Net Cost of Taxable Property	4,400,000.00	-	5,300,000.00	5,300,000.00
6	Percent Taxable	96.7%	90%	96.7%	
7	True Value of Taxable Propoerty	4,254,800.00	-	5,125,100.00	5,125,100.00
8	Valuation Percentage	25%	0.25	25%	
9	Total Taxable Value	1,063,700.00	-	1,281,275.00	1,281,275.00
10	Retired Net Taxable Main @ End of Year	-	-	-	-
11	Net Property Tax Valuation	1,063,700.00	-	1,281,275.00	1,281,275.00
12	Annualized Property Tax	95,010.75	-	114,444.76	114,444.76
13	Average Property Tax Rate Per $1000	89.321	89.321	89.321	

Columbia Gas of Ohio, Inc.
Infrastructure Tracker Mechanism
Annualized Property Tax Calculation - 2010

Line No.		TY 2010 2007	2008	2009	Total
1	**Property Tax (Amounts Exclude PISCC)**				
2	Date Certain Investment.	-	5,300,000.00	5,300,000.00	10,600,000.00
3	Less: AFUDC In-Service	-	-	-	-
4	Less: Drawing Costs	-	-	-	-
5	Net Cost of Taxable Property	-	5,300,000.00	5,300,000.00	10,600,000.00
6	Percent Taxable	83.3%	90.0%	96.7%	
7	True Value of Taxable Propoerty	-	4,770,000.00	5,125,100.00	9,895,100.00
8	Valuation Percentage	25%	25%	25%	
9	Total Taxable Value	-	1,192,500.00	1,281,275.00	2,473,775.00
10	Retired Net Taxable Main @ End of Year	-			-
11	Net Property Tax Valuation	-	1,192,500.00	1,281,275.00	2,473,775.00
12	Annualized Property Tax	-	107,580.45	115,589.21	223,169.66
13	Average Property Tax Rate Per $1000	90.214	90.214	90.214	

Columbia Gas of Ohio, Inc.
Infrastructure Tracker Mechanism
Annualized Property Tax Calculation - 2011

Line No.		2007	2008	TY 2011 2009	2010	Total
1	**Property Tax (Amounts Exclude PISCC)**					
2	Date Certain Investment.	-	5,300,000.00	5,300,000.00	5,300,000.00	16,900,000.00
3	Less: AFUDC In-Service	-	-	-	-	-
4	Less: Drawing Costs	-	-	-	-	-
5	Net Cost of Taxable Property	-	5,300,000.00	5,300,000.00	5,300,000.00	15,900,000.00
6	Percent Taxable	76.7%	83.3%	90.0%	96.7%	
7	True Value of Taxable Propoerty	-	4,414,900.00	4,770,000.00	5,125,100.00	14,310,000.00
8	Valuation Percentage	25%	25%	25%	25%	
9	Total Taxable Value	-	1,103,725.00	1,192,500.00	1,281,275.00	3,577,500.00
10	Retired Net Taxable Main @ End of Year	-	-	-	-	-
11	Net Property Tax Valuation	-	1,103,725.00	1,192,500.00	1,281,275.00	3,577,500.00
12	Annualized Property Tax	-	100,567.40	108,656.25	116,745.10	325,968.75
13	Average Property Tax Rate Per $1000	91.116	91.116	91.116	91.116	

Columbia Gas of Ohio, Inc.
Infrastructure Tracker Mechanism
Annualized Property Tax Calculation - 2012

Line No.		2007	2008	TY 2012 2009	2010	2011	Total
1	**Property Tax (Amounts Exclude PISCC)**						
2	Date Certain Investment.	-	5,300,000.00	5,300,000.00	5,300,000.00	5,300,000.00	21,200,000.00
3	Less: AFUDC In-Service	-	-	-	-	-	-
4	Less: Drawing Costs	-	-	-	-	-	-
5	Net Cost of Taxable Property	-	5,300,000.00	5,300,000.00	5,300,000.00	5,300,000.00	21,200,000.00
6	Percent Taxable	70.0%	76.7%	83.3%	90.0%	96.7%	
7	True Value of Taxable Propoerty	-	4,065,100.00	4,414,900.00	4,770,000.00	5,125,100.00	18,375,100.00
8	Valuation Percentage	25%	25%	25%	25%	25%	
9	Total Taxable Value	-	1,016,275.00	1,103,725.00	1,192,500.00	1,281,275.00	4,593,775.00
10	Retired Net Taxable Main @ End of Year	-				-	-
11	Net Property Tax Valuation	-	1,016,275.00	1,103,725.00	1,192,500.00	1,281,275.00	4,593,775.00
12	Annualized Property Tax	-	93,525.26	101,573.07	109,742.81	117,912.56	422,753.70
13	Average Property Tax Rate Per $1000	92.028	92.028	92.028	92.028	92.028	

Infrastructure Tracker Mechanism
Deferred Property Taxes - Gross

Line No.	Cummulative	2007	2008	2009	2010	2011	2012
1	Total	0	71,063	37,626	38,002	38,382	38,766

Infrastructure Tracker Mechanism
Deferred Property Taxes - Cummulative

Line No.	Cummulative	2007	2008	2009	2010	2011	2012
1	Total	0	71,063	37,626	75,628	114,010	152,775

Infrastructure Tracker Mechanism
Deferred Property Taxes - Amortization

Line No.	Cummulative	Amortization Rate	2007	2008	2009	2010	2011	2012
1	Total	3.00%	0	-	2,132	1,129	2,269	3,420

Infrastructure Tracker Mechanism
Deferred Property Taxes - Cummulative Amortization

Line No.	Cummulative	2007	2008	2009	2010	2011	2012
1	Total	0	-	2,132	3,261	5,529	8,950

Infrastructure Tracker Mechanism
Deferred Property Taxes - Net Before FIT Offset

Line No.	Cummulative	2007	2008	2009	2010	2011	2012
1	Total	0	71,063	35,494	72,367	108,480	143,826

Infrastructure Tracker Mechanism
Deferred Property Taxes - Net FIT Offset

Line No.	Cummulative	2007	2008	2009	2010	2011	2012
1	Total	-	46,191	23,071	47,039	70,512	93,487

CERTIFICATE OF SERVICE

I hereby certify that a copy of the foregoing Prepared Rebuttal Testimony of Larry W. Martin was served upon all parties of record by electronic mail and regular U. S. mail this 19th day of November 2007.

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