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FILE

BEFORE
THE PUBLIC UTILITIES COMMISSION OF OHIO

In the Matter of the Application of Duke Energy Ohio, Inc. for an Increase in Gas Rates.	)))	Case No. 07-589-GA-AIR
In the Matter of the Application of Duke Energy Ohio, Inc. for approval of an Alternative Rate Plan for its Gas Distribution Service	))))	Case No. 07-590-GA-ALT
In the Matter of the Application of Duke Energy Ohio, Inc. for Approval to Change Accounting Methods	)))	Case No. 07-591-GA-AAM

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NOTICE OF FILING DEPOSITION BY
THE OFFICE OF THE OHIO CONSUMERS' COUNSEL

Pursuant to Ohio Adm. Code 4901-1-21, The Office of the Ohio Consumers' Counsel gives notice of filing the deposition of Paul Smith, which was taken on February 19, 2008.

Respectfully submitted,

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CONSUMERS' COUNSEL

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CERTIFICATE OF SERVICE

It is hereby certified that a true copy of the foregoing *Ohio Consumers' Counsel's Notice of Filing deposition*, was served via Electronic Mail, this 21st day of February, 2008.

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BEFORE THE PUBLIC UTILITIES COMMISSION OF OHIO

- - -

In the Matter of the Application of Duke Energy Ohio, Inc. for an Increase in Gas Rates. : Case No. 07-589-GA-AIR

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- - -

DEPOSITION

of Paul G. Smith, taken before me, Rosemary F. Anderson, a Notary Public in and for the State of Ohio, at the offices of Duke Energy Corporation, 139 East Fourth Street, Room 2500, Cincinnati, Ohio, on Tuesday, February 19, 2008 at 3:00 p.m.

- - -

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On behalf of the Staff of the Public
Utilities Commission.

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PAUL G. SMITH

being by me first duly sworn, as hereinafter certified, deposes and says as follows:

EXAMINATION

By Mr. Sauer:

Q. Mr. Smith, my name is Larry Sauer. I'm an attorney with the Office of Ohio Consumers' Counsel. With me here today is Joe Serio who is also an attorney in the office.

Anyone else on the phone?

MS. PARROT: Yes, Sarah Parrot representing the staff.

MR. SAUER: Is that it?

MR. FINNIGAN: John Finnigan.

Q. Mr. Smith, have you had your deposition taken before?

A. Yes, I have.

Q. So you're familiar with the ground rules of a deposition. As you can see, there's a court reporter to take down what you say. I'll ask questions. You answer as best you can. If you would answer yes or no, and if you need to elaborate on your answer, please do so. If you need me to clarify if you don't understand a question, I'll try to rephrase or reask so it is clarified for you. If you want to take a break at some point, just let me know, and I'll ask if there's a question pending, respond to the question and then we can take a break. Do you have any questions?

A. Not yet.

Q. Okay. What materials do you have with you today?

A. I've got a summary of the case. I've got various settlement documents. I've got the order from the 2001 case.

Q. And you have your testimony?

A. I do.

MR. SAUER: John, do you have a copy of Mr. Smith's testimony?

MR. FINNIGAN: He does.

MR. SAUER: Oh, he does. I thought he said no.

MR. FINNIGAN: He said "I do."

MR. SAUER: I'm sorry, I misunderstood.

Q. Mr. Smith, could you kind of go through your educational background since high school?

A. Gladly. I graduated from Purdue University with a Bachelor of Science in industrial management and computer science; graduated from the University of Chicago with a Master's in business administration; and I'm a certified public accountant.

Q. And since graduating from Purdue, can you run through the various employment opportunities you've had?

A. Yes. I've been employed with the public accounting with firms of Touche, Roche & Company in Chicago, and the firm of Crowe Chizek in Minneapolis, and been employed by PSI, Cinergy or Duke Energy since 1987.

Q. What positions have you held since joining PSI or Duke in 1987?

A. A variety of roles in the financial organization, specifically the budgeting and forecasting, rates and regulation, investor relations, corporate development and the international business unit.

Q. What's your current position, sir?

A. I'm the vice president of rates for Duke Energy Ohio and Duke Energy Kentucky.

Q. And for how long have you held that position?

A. Since April of 2006.

Q. And what are your responsibilities as the vice president of rates?

A. I'm responsible for regulatory filings, applications, strategy and analysis.

Q. Did you participate in Duke's 2001 natural gas rate case?

A. Yes, I did.

Q. What role did you play in that case?

A. I was the manager of revenue requirement and designed the Rider AMRP.

Q. If you look at page 3 of your testimony, line 15, there's a question and answer regarding what you call the primary drivers for the earnings attrition. Do you see that?

A. I do.

Q. You have in your answer, you said there is a total investment of approximately 255 million that relates to AMRP and approximately 208 million that relates to other plant investments. Do you see that?

A. I do. That's the gross plant investment.

Q. Okay. If we turn the page to page 4, line 2, it says: "Approximately 15 million, or nearly one-half, of the Company's revenue deficiency is attributable to the revenue requirement on incremental plant investment." Would that be the same plant investment from the prior page, the 255 and the 208?

A. Correct.

Q. Okay. The 208 relates to other plant investments. What other plant investments are we talking about?

A. Those would be any type of system investments, new meters, new pipes, new extensions. It would be common plant. It could be any number of investments in plant to serve our gas operations.

Q. Is the $15 million revenue requirement on page 4, is it proportionally related to the total of the 255 and the 208?

A. No.

Q. It's not?

A. It is not.

Q. Okay. So of the 255 million AMRP, how much of that contributes to the revenue requirements?

A. Approximately 3.

Q. 3 million?

A. Correct.

Q. And the 208 is completely unrelated to AMRP investment?

A. That's correct.

Q. And the balance of that 15, 12 million -- the difference between the 15 million and the 3 million is 12 million, correct?

A. Correct.

Q. And does that 12 million relate to the 208 million in investment in other plant?

A. Yes, it does.

Q. And can you explain why that's not a proportional relationship?

A. Yes. The company currently recovers much of the investment in the AMRP program.

Q. And dollars that are included in the 255 would include, for example, the company labor, contractor time, materials; is that correct?

A. Yes.

Q. And the 208 contains similar company labor, contractor, materials? What I'm asking, are there differences in what's contained in the 255 or the 208?

A. No, I do not believe there's any difference.

Q. So it's the same type of investment.
A. Correct.
Q. Okay. And do you know offhand what Duke collected through the AMRP rider between 2002 and 2007?
A. No, I do not.
Q. Do you have kind an order of magnitude what might have been collected?
A. I know in the test period the equivalent is somewhere in the neighborhood of $40 million on an annual basis.
Q. Okay. And while that number grew between year one of the AMRP and year six of the AMRP, it was somewhere between 5 and 40 each year; is that correct?
A. It started at zero and would have grown to -- 40 being the test period, I'm not sure it ever reached that in any one year, but that would have been the equivalent test period amount.
Q. And there wasn't a comparable revenue stream for the company related to the other plant investments, was there?
A. Such as PIPP and GCR mechanisms, or what are you referring to?

Q. Right, such as the AMRP rider, was there any type of recovery mechanism for those type of costs that this company was recovering through the MRP?

A. Sure.

Q. Other plant investments.

A. Sure. The GCR recovers $400 million a year, at least. PIPP recovers probably 10 to 15 million dollars a year, excise tax rider, several million dollars a year.

Q. But do any of those relate to the 208 million in other plant investments?

A. They relate to costs and cost increases incurred by the company. They do not relate to plant investment.

Q. So for the test year you were saying that through the AMRP the company recovered $40 million.

A. The annualized equivalent during the test period was approximately 40 million.

Q. Okay. And there was no similar recovery mechanism -- let me ask you this. What did that $40 million -- what was the company recovering through the rider? What did that $40 million represent recovery of?

A. The 40 would have included a return on the investment plus a depreciation, taxes, operating costs, which would have been netted against operational savings, and then the fuel clause that GCR or fuel savings would have passed through, Rider GCR.

Q. You mean for the lost and unaccounted for gas?

A. Correct.

Q. And for the $208 million investment in other plant, what happened to the return -- during the period in time between the last gas rate case in 2001 and the current case that's pending related to that 208 million in other plant investments, was there any recovery for return on investment of that plant?

A. No, there would not be.

Q. Would there be any recovery on depreciation on that plant?

A. It depends on how you look at depreciation levels that were approved in the prior case. I mean, once you have a retirement, the depreciation level perhaps is not equivalent to the ongoing level so depreciation on that plant certainly could have been recovered, not all of it but a portion.

Q. But through the AMRP you were recovering all of it, all depreciation?

A. No, we were not.

Q. Are they comparable recoveries?

A. Some portion of both were being recovered.

Q. Were there operating costs relative to the 208 million in other plant investments?

A. Could be.

Q. But you don't know.

A. None specifically come to mind.

Q. And taxes on the other plant.

A. What about the taxes?

Q. Were they being recovered between the last case and the current case that's pending on the 208 million in other plant investments?

A. To the extent there were retirements and taxes no longer assessed on the retirements, then yes, taxes on those investments were being recovered.

Q. Subject to check, would it be possible that the residential revenue recovery through the AMRP through the first six years of the program approximated $98 million?

A. I don't know.

Q. Does that order of magnitude sound unreasonable?

A. I don't have an opinion.

Q. Mr. Smith, if you don't know for sure, can you tell me how you would calculate what the stream of revenues would have been through the AMRP during the first six years of the program?

A. It was a fixed per customer charge, so I would take the number of customers each month times the charge each month and cumulate that across approximately 72 months.

Q. And having done that, you could come up with an answer. The number of customers is what, approximately 400,000?

A. Correct, just slightly under 400.

Q. Slightly under 400, okay. Doing the math here fairly quickly, we came up with $100 million. Does that sound like it's within the order of magnitude you might have expected?

A. Again, I haven't done the math. I don't know. I'm sure you and Joe are good calculators, but I haven't done the math.

Q. Okay. Now, when this case comes and is filed, you have 255 million in plant investment related to the AMRP, correct?

A. Yes.

Q. And that contributes -- there's $3 million of revenue requirement related to that investment that consumers are paying.

A. Well, to clarify, there's $43 million of revenue associated with it, 40 which was --

Q. How do you get 43.

A. Well, 40 that we recover in the rider and 3 million which was due to the various rate caps we weren't collecting so I would say there's $43 million associated with that.

Q. I thought the rider went to zero.

A. It does. You're asking for the revenue requirement associated with the 255 million. That would be 40 million. I think that's what the annualized AMRP rider was generating. Therefore, the revenue requirement on that 255 million must be 40 million.

Q. Maybe there's a disconnect here. You're attributing 15 million of the 34 million rate increase associated with the plant investment, correct?

A. Right. So that would be a total of -- we're currently collecting 40 million on the AMRP, so the sum of the AMRP investment plus the non-AMRP investment, less the amount we're currently collecting of 40, tells me it must be 55 million in total.

Q. Let me make sure I understand. The 40 million you're talking about is test year AMRP rider revenues.

A. Correct.

Q. And when the rates go into effect, that rider goes to zero. Where is the 40 million?

A. The way to look at it, what's the total revenue requirement -- what's the total revenue requirement on all costs, investments, O&M, taxes, return, and what's the total revenue currently recovered, and then the difference between those two becomes the delta of the rate case, which is $34 million. Since AMRP was previously recovering $40 million, we don't have an increase due to that 40. It's effectively being recovered today.

Q. And so if you take -- if I understand what you're telling me, then the cost to consumers for the 255 AMRP investment is 43 million, and the revenue requirement for the $208 million investment is $12 million. Is that correct?

A. Correct.

Q. What I'm struggling here with is the customer benefit to the AMRP program. It seems like the cost is significantly higher to run that program, and then when you roll it into rate base, the cost remains higher than -- comparatively higher than to the other plant investment.

A. Well, the AMRP investment includes depreciation, O&M, net of savings, so that AMRP revenue requirement is not just on the plant investment itself. The $40 million goes to cover the whole cost of the program.

Q. But I thought you had told me that other plant investments may have had similar recoveries in depreciation and taxes depending on how the retirement were treated or whatnot.

A. Some portion of them, that's correct.

Q. This is not an apples to apples comparison, is that the problem?

A. I would say that's a problem.

Q. And is there a way to make adjustments so you can do an apples to apples comparison?

A. Undoubtedly there's a way. I haven't given that any thought. I don't see there's an apples to apples comparison. I wouldn't make that comparison, but someone else may.

Q. Mr. Smith, could you turn to page 4, line 17 through 20.

A. Yes.

Q. You're talking in your response to the answer at line 9 regarding a reduction in financing costs between the last rate case and this case as contributing to there being a primary factor in contributing to the decrease in the rate of return. Do you see that?

A. Yes.

Q. And the 8.73 percent is the company's requested rate of return in this case; is that correct?

A. Correct.

Q. So there's no reduction here for any reduction in risk associated with a rider for the utility of the future expenditures; is that right?

MR. FINNIGAN: I'm sorry, no reduction from what, Larry? Could you clarify?

Q. Well, the rate at 9.27 percent, was that the last authorized rate of return in the 2001 case?
A. Yes, it was.
Q. And the 8.73 is your current requested rate of return, correct?
A. Correct.
Q. The company's requesting in this case a rider AU for a utility of the future expenditures, right?
A. Yes, that's correct.
Q. And if that rider is implemented, would you agree that reduces the company's risk associated with the recovery of those type of costs?
A. No. I would say the program increases the company's risk profile, and the recovery of it, the timely recovery, mitigates the risk associated with the program.
Q. And similarly the decoupling mechanism, is that a mechanism that would a reduce the company's risk of generating revenue?
A. No, absolutely not.
Q. The mechanism doesn't benefit the company at all?
A. I thought we were talking about risk, not

benefit.

Q. Well, to the extent that -- let's talk about the decoupling mechanism. What is that?

A. It's a mechanism to allow the company the opportunity to earn its allowed return. In the prior case it would be the opportunity to earn 9.27. In this case it's trying to allow the company the opportunity to earn 8.73 percent. Absent that tracker, absent that rider, the company would not have an opportunity to earn 9.27 in the last case or 8.73 in this case so that tracker does nothing to risk other than it allows the opportunity to earn the approved return.

Q. Didn't the company have the opportunity to earn the rate of return in the last case?

A. No. Starting day one it does not.

Q. And why is that?

A. The declining average use per residential customer being one of the primary reasons.

Q. But average usage didn't decline every year between 2001 and 2006, did it?

A. On average it certainly decreased every year, and it's certainly lower than it was six years ago.

Q. Weren't there incremental years where the average use actually went up?
A. Could have been.
Q. Would the company's opportunity to earn a return have increased if usage increased?
A. Yes. And the decoupling rider would have then passed the benefit back to customers, appropriately.
Q. Okay.
A. Thus the company would have continued to earn its allowed return, nothing more, nothing less.
Q. The decoupling mechanism doesn't mitigate the company's weather risk, does it?
A. No, it does not.
Q. If you know, does the company prefer a decoupling mechanism to a straight fixed variable rate design?
A. A fully straight fixed variable rate design and a decoupling mechanism will result in effectively the same outcome for the company. So I think the company is indifferent to either of those.
Q. I guess that was my question. Did you have a preference, and if so, what was the preference?

A. As long as it's a fully straight fixed variable, in this case somewhere north of $30 per residential customer per month, I think that or a decoupling mechanism of any fixed charge of less than $30 per month to cover the volumetric risk there, I think the company might be indifferent.

Q. And what does the $30 a month that you're talking about represent?

A. The total fixed cost to serve a residential customer each and every month of the year.

Q. And is that a marginal cost?

A. No. No, it's a fixed cost.

Q. And how does the company's marginal cost to serve a residential customer each month of the year, how does that compare to the total fixed cost?

A. I'm not aware of any marginal cost to serve a customer during the month. I apologize. We do have one variable expense item. It's odorization chemicals. I think it's a couple hundred dollars a year spread across 400,000 customers, so maybe a penny a month for residential customers each month.

Q. And as you install more pipe in the ground and the cost to read meters to provide customer service, are those costs generally decreasing over time or generally increasing over time?

A. No; generally increasing.

Q. If you look at page 9 of your testimony, line 9, are you there?

A. I am.

Q. There's a discussion of eliminating the existing arbitrary rate caps that were placed on the Rider AMRP in the last case. Do you see that?

A. Yes.

Q. "Such caps deter the timely recovery of the AMRP-related investment and allow certain nonresidential customers to avoid paying their proportionate share of the program cost despite receiving the program benefits." Do you see that?

A. I do.

Q. Let me ask you this. From that statement, the residential customers were paying their proportionate share of the program; is that the case?

A. No. I believe the residential customers hit their cap one or more years as well.

Q. Which customer classes didn't pay their proportionate share?

A. I think if the cap impacted any customer, that means they didn't pay their proportionate share, so I think that all customers at one time or another did not pay their appropriate share.

Q. In your statement who are you referring to?

A. Which statement?

Q. "Such caps deter the timely recovery of the AMRP- related investment and allow certain nonresidential customers to avoid paying their proportionate share of the program cost despite receiving the program benefits."

A. That particular statement addressed nonresidential. I'm saying there were certainly as well residential customers that it applied to, but that particular statement only identifies nonresidential.

Q. Nonresidential would have been commercial, commercial customers?

A. Correct.

Q. And do you know how much of their proportionate share they did not pay during the program years you're talking about?

A. I believe nonresidential totaled $3 million.

Q. And how did you calculate a $3 million?

A. I think I grabbed it from the last AMRP filing, and it once again quantified the revenues received or the revenues allocated or assigned to those customers.

Q. And somewhere between commercial and industrial customers they underpaid by $3 million.

A. That's correct.

Q. And did that include industrial for commercial interruptible customers?

A. Yes. Keep in mind that gets cleaned up in that rate case filing because once we go through the cost-of-service study, those pipes and mains now are assigned to those customers in base rates, so the problem identified here addresses a tracker-related issue, not base rate recovery of the prior investment.

Q. Well, let me take it back to the 43 million number we were talking about earlier when we were talking about the 255 and plant in service; do you remember that?

A. Yes, I do.

Q. This cleans up the whole $43 million problem you're talking about?

A. I believe so.

Q. Because $3 million of that pertained to that investment going into plant in service, but the $40 million was related to the revenue you were recovering through the rider, correct?

A. Correct.

Q. And how did that piece of it get corrected?

A. By being assigned to those customers, so in the cost-of-service study the $255 million of cost of investment would have been allocated out to the customer classes, and the cost-of-service study would have assigned them to rate GS as opposed to rate RS or the equivalent transportation tariffs.

The way I look at this particular item, the $3 million of AMRP revenues not being recovered from commercial and industrial is analogous to the $10 million decline in the residential volume in base rates, but both are corrected in this case in the base rate setting.

Q. And the $10 million you're referring to, is that in your testimony somewhere?

A. It's identified as a revenue, again, the reduction in average throughput which led to a decline in revenues, so the net number is $6 million. So in this particular case we had a reduction in residential throughput. We have had an increase in the commercial and industrial that mitigates that. The net number is $6 million.

Q. So you're back on page 4 of your testimony, is that correct, line 4?

A. Correct.

Q. Okay. I see the $6 million revenue deficiency as due to a decline in average throughput for customer. I see that offset by customer growth. Do you know how much the offset is for customer growth?

A. Residential, the reduction in volumes is about 10 million. The increase in residential customer growth is about 2 million. So net residential customers were not bearing their full load, their full share, by approximately $8 million.

Q. And the $6 million described on line 4, is that for all customers?

A. Correct.

Q. So some customers didn't have a

deficiency due to a decline in average throughput for customers.

A. Correct. The nonresidential actually grew in volume and customers to a net of about $2 million. So in base rates residential underfunded approximately $8 million. Commercial/industrial were overpaying approximately $2 million. Conversely on the AMRP rider, nonresidential were underfunded approximately $3 million.

Q. I'm sorry, who was underfunded by $3 million, which class was that?

A. The nonresidential.

Q. I'm missing something in what you're telling me. You're telling me the residential volumes decreased by $10 million. It was offset by the growth of 2 million and that was 8 million.

A. Correct.

Q. The nonresidential had a growth of 2 million, which between the two, res and non-res, would result in the 6 million.

A. Correct. And as you were alluding to on page 9 --

Q. The $6 million in your testimony.

A. Correct. As you were alluding to on

page 9, the AMRP caps were contributing $3 million, and that was primarily attributable to nonresidential, so overall nonresidential was about $1 million short, and residential was approximately $8 million short on an annual ongoing level.

Q. Okay. Now I'm with you. And the 6 million you're talking about on page 4 is this the revenue subsidy excess issue or a different issue?

A. No. At that point it hadn't been cost assigned so that is on the total revenue requirement.

Q. Okay. Mr. Smith, do you know how many low income households are using -- I'm using the 150 percent of below poverty as the threshold. Do you know how many low income households there are in Duke service territory?

A. I know there are approximately 10,000 Percentage of Income Payment Plan customers that take gas service from Duke Energy Ohio.

Q. But there can be low income customers who aren't on PIPP, correct?

A. Certainly.

Q. And you don't know how many of those there might be.

A. We don't pursue customers or categorize customers based on income levels, so, no, we don't know.

Q. You don't have any statistics on that at all.

A. That's correct.

Q. And do you know the average consumption of Duke's PIPP customers?

A. I want to say approximately 1,000 Ccf a year.

Q. Do you know if there are PIPP accounts that are master metered accounts?

A. There are.

Q. There are. Do you know how many of those there are?

A. I do not.

Q. Are you looking at something?

A. Well, I had seen a schedule that had that, but I don't have it with me.

Q. Has Duke conducted any analysis of gas consumption by income level in its service territory?

A. Not other than the PIPP.

Q. PIPP only, okay.

A. Correct.

Q. In your opinion is the company's original decoupling mechanism proposed in this application better for the majority of low income customers than the SFV approach proposed by the staff?

A. I think they would get as close to the same. I change that. PIPP is above average so decoupling versus -- again, it's not a fully fixed straight variable. It's partial. There might be a slight benefit to the company's proposal to PIPP customers, to the average PIPP customer.

Q. And on an average cost per Ccf per customer, would the company's decoupling mechanism be better for the lower usage customers than the staff's straight fixed variable proposal?

A. Can you repeat that?

MR. SAUER: Maybe we should have that reread.

(Record read.)

A. I think it would result in a lower total price. I don't know that I would call it better because there are benefits to low income customers of a straight fixed -- a higher fixed charge rate design.

Q. Well, just looking at the company's proposal, the $15 customer charge in the variable piece of that proposal, would a customer using say 750 Ccf be on an average cost basis be charged more or less than a customer using say 1200 Ccf?

A. I apologize. The higher fixed charge benefits those customers that take above average, PIPP customers on average take above the average; therefore, the higher fixed charge benefits PIPP customers more so than the lower charge, lower fixed charge, higher volumetric rate that the company proposed. Those two rate designs produce exactly the same result for the average customer. Since PIPP takes above average volume, they prefer the higher fixed charge.

Q. Because the larger the volume, you're spreading that higher fixed charge over more Ccf.

A. No; because their total bill would be lower.

Q. Not on an average cost basis; you're looking at it from a total cost basis.

A. Hopefully no customer looks at average cost, and they only look at total cost.

Q. Within any rate designs there will be customers who will be better off and worse off.

A. Correct. And those above the average

usage level would be better off under a higher fixed charge rate design.

Q. And the lower usage customers would therefore be worse off.

A. Correct.

MR. SAUER: Can we go off the record and let me look at my notes. I may be just about finished.

MR. FINNIGAN: Sure.

(Recess taken.)

MR. SAUER: Mr. Smith, I have no further questions. I appreciate your participation.

THE WITNESS: Your too kind, Larry.

MR. SAUER: Does the staff have any questions, if you are still there?

MS. PARROT: I have no questions.

MR. FINNIGAN: The witness will reserve the right to read.

(The deposition concluded at 4:05 p.m.)

- - -

State of Ohio :
: SS:
County of ____________________ :

I, Paul G. Smith, do hereby certify that I have read the foregoing transcript of my deposition given on Tuesday, February 19, 2008; that together with the correction page attached hereto noting changes in form or substance, if any, it is true and correct.

____
Paul G. Smith

I do hereby certify that the foregoing transcript of the deposition of Paul G. Smith was submitted to the witness for reading and signing; that after he had stated to the undersigned Notary Public that he had read and examined his deposition, he signed the same in my presence on the ________ day of ______________________, 2008.

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Notary Public

My commission expires _________________, ________.

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CERTIFICATE

State of Ohio :
: SS:
County of Franklin :

I, Rosemary F. Anderson, Notary Public in and for the State of Ohio, duly commissioned and qualified, certify that the within named Paul G. Smith was by me duly sworn to testify to the whole truth in the cause aforesaid; that the testimony was taken down by me in stenotypy in the presence of said witness, afterwards transcribed upon a computer; that the foregoing is a true and correct transcript of the testimony given by said witness taken at the time and place in the foregoing caption specified and completed without adjournment.

I certify that I am not a relative, employee, or attorney of any of the parties hereto, or of any attorney or counsel employed by the parties, or financially interested in the action.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed my seal of office at Columbus, Ohio, on this 20th day of February, 2008.

Rosemary F. Anderson

Rosemary F. Anderson,
Professional Reporter, and
Notary Public in and for the
State of Ohio.

My commission expires April 5, 2009.

(RFA-8103-3)

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