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**BEFORE  
THE PUBLIC UTILITIES COMMISSION OF OHIO**

In the Matter of the Application of Vectren )  
Energy Delivery of Ohio, Inc. for Authority )  
To Amend Its Filed Tariffs to Increase the )  
Rates and Charges for Gas Service and )  
Related Matters. )

Case No. 07-1080-GA-AIR

In the Matter of the Application of Vectren )  
Energy Delivery of Ohio, Inc. for Authority )  
to Adjust its Distribution Replacement Rider )  
Charges. )

Case No. 10-595-GA-RDR

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**SUPPLEMENTAL DIRECT TESTIMONY OF  
JANICE M. BARRETT  
ON BEHALF OF  
VECTREN ENERGY DELIVERY OF OHIO, INC.**

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July 23, 2010

**Attorneys for Vectren Energy Delivery  
of Ohio, Inc.**

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## **SUPPLEMENTAL DIRECT TESTIMONY OF JANICE M. BARRETT**

### **1 INTRODUCTION**

2 **Q. Please state your name and business address.**

3 **A. Janice M. Barrett. One Vectren Square, Evansville, Indiana 47708.**

4 **Q. Are you the same Janice M. Barrett who previously filed direct**  
5 **testimony in these cases?**

6 **A. Yes. In addition to direct testimony, I also sponsored eight (8) exhibits,**  
7 **which calculated and/or supported the revenue requirement for VEDO's**  
8 **Distribution Replacement Rider ("DRR").**

9 **Q. What is the purpose of your supplemental direct testimony in these**  
10 **proceedings?**

11 **A. The purpose of my supplemental direct testimony is to discuss the overall**  
12 **reduction of VEDO's DRR revenue requirement by \$57,453. This minor**  
13 **reduction represents primarily an update of estimates to actual amounts for**  
14 **retirements and other minor corrections. VEDO has also included the**  
15 **amortization of post in service carrying costs, which was not in VEDO's**  
16 **original DRR filing. The revenue requirement adjustments are summarized**  
17 **on Exhibit No. JMB-S5.**

18 **Q. In addition to Exhibit No. JMB-S5, what exhibits are attached to your**  
19 **supplemental direct testimony?**

20 **A. The following exhibits are attached to my supplemental direct testimony as**

1 support for the revenue requirement reductions described on Exhibit No.

2 JMB-S5:

3 Exhibit No. JMB-S1 - Summary of DRR Revenue Requirement

4 Exhibit No. JMB-S2 – Revenue Requirement for Main Replacement  
5 Program

6 Exhibit No. JMB-S2a – Annualized Property Tax Expense for Main  
7 Replacement Program

8 Exhibit No. JMB-S2b – Deferred Taxes on Liberalized Depreciation for  
9 Main Replacement Program

10 Exhibit No. JMB-S3 – Revenue Requirement for Service Line and Riser  
11 Replacement Programs

12 Exhibit No. JMB-S3a – Annualized Property Tax Expense for Service Line  
13 and Riser Replacement Programs

14 Exhibit No. JMB-S3b – Deferred Taxes on Liberalized Depreciation for  
15 Service Line and Riser Replacement Programs

16 Exhibit No. JMF-S6 – Incremental Service Line Responsibility Capital  
17 Costs

18 **Q. Was Exhibit No. JMB-4 impacted by the calculation of the revised**  
19 **DRR revenue requirement?**

20 **A. No.**

1           **EXPLANATION OF EXHIBITS**

2   **Q.     Please explain Exhibit No. JMB-S5.**

3   A.     Exhibit No. JMB-S5 summarizes the adjustments to the mains and service  
4           line revenue requirements on Exhibit Nos. JMB-S2 through JMB-S3b.

5   **Q.     Please explain Lines 2 - 5 of Exhibit No. JMB-S5.**

6   A.     VEDO is requesting an increase in the mains revenue requirement of  
7           \$1,299 as reflected on Line 5. This increase is comprised of three items.

8           (1) Lines 2 and 3 include the increase in annualized depreciation and  
9           property tax expense associated with adjusting bare steel/cast iron  
10          replacement program ("Program") retirements from estimated to actual  
11          retirements, per the continuing property record, for retirements which were  
12          processed subsequent to the original filing.

13          (2) Line 3 also includes a reduction in property tax expense due to a  
14          change in the property tax rate from 8.76 percent, an estimate in the  
15          original filing, to 8.72 percent. 8.72 percent is VEDO's actual average  
16          property tax rate for 2009 taxes paid in 2010 or its most recent average  
17          property tax rate.

18          (3) Line 4 reflects the annual amortization of post in service carrying costs  
19          for the Program capital investments. The amortization period is consistent  
20          with the average service life approved in Case No. 04-0571-GA-AIR. This  
21          amortization was not reflected in the original filing.

1     **Q.     Please explain Lines 7 - 11 of Exhibit No. JMB-S5.**

2     **A.     VEDO is requesting a decrease in the service lines revenue requirement of**  
3         **\$58,752 as reflected on Line 11. This decrease is comprised of four items.**

4         (1) VEDO has adjusted the incremental capital investment related to  
5         service line responsibility to reflect 2009 activity and corrected the  
6         accumulated depreciation for risers on Line 10, Exhibit No. JMB-S3.  
7         These adjustments increased accumulated depreciation for risers by \$583  
8         and reduced the service line rate base by \$352,555, which provided for a  
9         reduction in the return on the DRR service line investment (Exhibit No.  
10        JMB-S5, Line 7) and a reduction in annualized depreciation expense  
11        (Exhibit No. JMB-S5, Line 8) of \$18,544.

12       (2) Retirements were estimated in the original DRR filing. All retirements  
13       have been posted in the continuing property records and are \$8,650 less  
14       than the original filing. This adjustment increased annualized depreciation  
15       expense by \$455 and has been reflected on Line 8 of Exhibit No. JMB-S5.

16       (3) Line 9 includes a reduction in annualized property tax expense due to  
17       net decrease in rate base, related to rate base adjustments described in  
18       items (1) and (2) above, and a reduction in the average property tax rate  
19       from 8.76 percent, an estimate in the original filing, to 8.72 percent. 8.72  
20       percent is VEDO's actual average property tax rate for 2009 taxes paid in  
21       2010 or its most recent average property tax rate.

22       (4) Line 10 of Exhibit No. JMB-S5 reflects the annual amortization of post

1 in service carrying costs for the Program capital investment. The  
2 amortization period is consistent with the average service life approved in  
3 Case No. 04-0571-GA-AIR. This amortization was not reflected in the  
4 original filing.

5 **Q. Please explain Exhibit No. JMF-S6.**

6 A. In preparation for my supplemental direct testimony, VEDO witness Francis  
7 prepared corrected average service line replacement costs to be reflective  
8 of 2009 activity. This exhibit has been provided as support for the  
9 reduction in the service line rate base reflected on Exhibit No. JMB-S5,  
10 Line 7.

11 **Q. Does this conclude your supplemental direct testimony?**

12 A. Yes.

**VECTREN ENERGY DELIVERY OF OHIO, INC.  
DISTRIBUTION REPLACEMENT RIDER  
SUMMARY OF DRR REVENUE REQUIREMENT**

<u>Line</u>	<u>Description</u>	<u>Amount</u>	<u>Reference</u>
1	Mains Revenue Requirement	\$ 651,463	Exhibit No. JMB-S2, Line 24
2	Service Lines Revenue Requirement	<u>2,167,095</u>	Exhibit No. JMB-S3, Line 28
3	Annual DRR Revenue Requirement	<u><u>\$ 2,818,558</u></u>	Line 1 + Line 2

**VECTREN ENERGY DELIVERY OF OHIO, INC.  
DISTRIBUTION REPLACEMENT RIDER  
ANNUAL REVENUE REQUIREMENT - MAINS**

Line	Description	Amount	Reference
1	<b><u>Return on Investment:</u></b>		
2	<b><u>Plant In-Service at December 31, 2009</u></b>		
3	Additions - Main Replacements	\$ 7,062,973	
4	Original Cost - Retired Mains	(155,580)	
5	Total Plant In-Service	\$ 6,907,393	Line 3 + Line 4
6	<b><u>Less: Accumulated Depreciation at December 31, 2009</u></b>		
7	Depreciation Expense - Mains	\$ (33,881)	
8	Cost of Removal - Mains	407,719	
9	Original Cost - Retired Mains	155,580	Line 4
10	Total Accumulated Depreciation	\$ 529,418	Sum of Lines 7 - 9
11	Post In-Service Carrying Costs (PISCC)	\$ 98,323	(3)
12	Net Deferred Tax Balance - PISCC	\$ (34,413)	Line 11 x 35%
13	Deferred Taxes on Depreciation	\$ (1,285,263)	Exhibit No. JMB-S2b, Line 14
14	Net Rate Base	\$ 6,215,458	Sum of Lines 5 and 10-13
15	Pre-Tax Rate of Return	11.67%	Case No. 07-1080-GA-AIR
16	Annualized Return on Rate Base - Mains	<u>\$ 725,344</u>	Line 14 * Line 15
17	<b><u>Operations and Maintenance Expenses</u></b>		
18	Annualized Property Tax Expense	\$ 150,110	Exhibit No. JMB-S2a, Line 15
19	Annualized Depreciation Expense	\$ 122,261	Line 5 x 1.77% <sup>(1)</sup>
20	Annualized PISCC Amortization Expense	\$ 1,513	Line 11 / 85 years <sup>(5)</sup>
21	Annualized Maintenance Adjustment	<u>\$ (347,765)</u>	(2)
22	Total Incremental Operating Expenses - Mains	<u>\$ (73,881)</u>	Sum of Lines 18-21
23	Variance	<u>\$ -</u>	(4)
24	<b>Total Annual Revenue Requirement - Mains</b>	<u><b>\$ 651,463</b></u>	Line 16 + Line 22 + Line 23

(To Exhibit No. JMB-S1 and Exhibit No. SEA-S1, page 1 of 5)

(1) FERC Account 676 depreciation rate approved in Case No. 04-0571-GA-AIR.

(2) Support provided by VEDO Witness James Francis, Exhibit No. JMF-4, Main Leaks Maintenance Expense 2009 expense less Baseline expense attributable to Bare Steel/Cast Iron.

(3) PISCC is accrued at an annual rate of 7.02% from the in service date until investments are reflected in the DRR rate.

(4) Not applicable as this represents Vectren Energy Delivery Ohio, Inc.'s first annual DRR filing.

(5) FERC Account 676 Average Service Life approved in Case No. 04-0571-GA-AIR.



**VECTREN ENERGY DELIVERY OF OHIO, INC.**  
**DISTRIBUTION REPLACEMENT RIDER**  
**ANNUALIZED PROPERTY TAX EXPENSE - MAIN REPLACEMENTS**

Line	Description	Amount	Reference
1	Mains Replacements - Book Value	\$ 7,062,973	Exhibit No. JMB-S2, Line 3
2	% Good	98.3%	
3	Tax Value	\$ 6,942,902	Line 1 x Line 2
4	x 25%	25.0%	
5	Taxable Value/Assessment	\$ 1,735,726	Line 3 x Line 4
6	VEDO's Average 2010 Property Tax Rate	8.72%	
7	<b>Annual Property Tax Expense - Main Replacements</b>	<b>\$ 151,355</b>	Line 5 x Line 6
8	Mains Retired - Book Value	\$ (155,580)	Exhibit No. JMB-S2, Line 4
9	% Good	36.7%	
10	Tax Value	\$ (57,098)	Line 8 x Line 9
11	x 25%	25.0%	
12	Taxable Value/Assessment	\$ (14,275)	Line 10 x Line 11
13	VEDO's Average 2010 Property Tax Rate	8.72%	
14	<b>Annual Property Tax Reduction - Main Retirements</b>	<b>\$ (1,246)</b>	Line 12 x Line 13
15	<b>Annualized Property Tax Expense - Mains</b>	<b>\$ 150,110</b>	Line 7 + Line 14

(To Exhibit No. JMB-S2, Line 18)

**VECTREN ENERGY DELIVERY OF OHIO, INC.  
DISTRIBUTION REPLACEMENT RIDER  
DEFERRED TAXES ON LIBERALIZED DEPRECIATION - MAINS**

Line	Description	Amount	Reference
1	<b><u>Plant in Service at December 31, 2009:</u></b>		
2	Mains - Bare Steel/Cast Iron Replacements	\$ 7,062,973	Exhibit No. JMB-S2, Line 3
3	Book to Tax Basis Adjustment - Capitalized Interest	\$ (3,810)	
4	Book to Tax Basis Adjustment - Bonus Depreciation	<u>(3,529,582)</u>	(Line 2+Line 3) * 50%
5	Total Income Tax MACRS Depreciation Base	\$ 3,529,581	Sum of Lines 2-4
6	<b><u>Tax Depreciation:</u></b>		
7	MACRS - 15 Year	\$ 176,479	Line 5 * 5%
8	Bonus Depreciation	<u>3,529,582</u>	Line 4
9	Total Tax Depreciation	\$ 3,706,061	Line 7 + Line 8
10	<b><u>Book Depreciation:</u></b>		
11	Mains	\$ 33,881	Exhibit No. JMB-S2, Line 7
12	Tax Depreciation in Excess of Book Depreciation	\$ (3,672,180)	Line 11 - Line 9
13	Federal Deferred Taxes at 35%	<u>35%</u>	
14	Deferred Tax Balance at December 31, 2009 - Mains	<u>\$ (1,285,263)</u>	Line 12 * Line 13
	(To Exhibit No. JMB-S2, Line 13)		

**VECTREN ENERGY DELIVERY OF OHIO, INC.**  
**DISTRIBUTION REPLACEMENT RIDER**  
**ANNUAL REVENUE REQUIREMENT - SERVICE LINES**

Line	Description	Amount	Reference
1	<b><u>Return on Investment:</u></b>		
2	<b><u>Plant In-Service at December 31, 2009</u></b>		
3	Additions - Services Replacements (Bare Steel/Cast Iron)	\$ 4,187,450	
4	Additions - Services Replacements (Service Line Responsibility)	1,041,750	(6)
5	Additions - Risers	5,451,132	
6	Original Cost - Retired Services	(21,552)	
7	Total Plant In-Service	\$ 10,658,780	Sum of Lines 3 - 6
8	<b><u>Less: Accumulated Depreciation at December 31, 2009</u></b>		
9	Depreciation Expense - Services	\$ (86,417)	
10	Depreciation Expense - Risers	(89,975)	
11	Cost of Removal - Services	319,526	
12	Original Cost - Retired	21,552	Line 6
13	Total Accumulated Depreciation	\$ 184,688	Sum of Lines 9 - 12
14	Post In-Service Carrying Costs (PISCC)	\$ 57,709	(3)
15	Net Deferred Tax Balance - PISCC	\$ (20,198)	Line 14 x 35%
16	Deferred Taxes on Depreciation	\$ (1,900,354)	Exhibit No. JMB-S3b, Line 19
17	Net Rate Base	\$ 8,960,623	Sum of Lines 7 and 13-16
18	Pre-Tax Rate of Return	11.67%	Case No. 07-1080-GA-AIR
19	<b>Annualized Return on Rate Base -Service Lines</b>	<b>\$ 1,045,705</b>	Line 17 * Line 18
20	<b><u>Operations and Maintenance Expenses</u></b>		
21	Annualized Property Tax Expense	\$ 228,702	Exhibit No. JMB-S3a, Line 22
22	Annualized Depreciation Expense	\$ 560,632	Line 7 x 5.26% <sup>(1)</sup>
23	Annualized PISCC Amortization Expense	\$ 1,012	Line 14 / 57 years <sup>(7)</sup>
24	Incremental O&M - Service Line Responsibility	\$ 71,725	(2)
25	Annualized Maintenance Adjustment	\$ 26,581	(5)
26	<b>Total Incremental Operating Expenses - Service Lines</b>	<b>\$ 888,672</b>	Sum of Lines 21-24
27	<b>Variance <sup>(4)</sup></b>	<b>\$ 232,718</b>	Exhibit No. JMB-S4, Line 5
28	<b>Total Revenue Requirement - Service Lines</b>	<b>\$ 2,167,095</b>	Line 19 + Line 26 + Line 27

(To Exhibit No. JMB-S1 and Exhibit No. SEA-S1, page 1 of 5)

- (1) FERC Account 680 depreciation rate approved in Case No. 04-0571-GA-AIR.  
(2) Support provided by VEDO Witness James Francis, Exhibit No. JMF-5.  
(3) PISCC is accrued at an annual rate of 7.02% from the in service date until investments are reflected in the DRR rate.  
(4) Variance represents the initial DRR charge associated with deferred natural gas riser investigation and replacement expenses.  
(5) Support provided by VEDO Witness James Francis, Exhibit No. JMF-4, Service Leaks and Meter Maintenance Expense. 2009 expense less Baseline expense attributable to Bare Steel/Cast Iron.  
(6) Support provided by VEDO Witness James Francis, Exhibit No. JMF-S6.  
(7) FERC Account 680 Average Service Life approved in Case No. 04-0571-GA-AIR.

**VECTREN ENERGY DELIVERY OF OHIO, INC.**  
**DISTRIBUTION REPLACEMENT RIDER**  
**ANNUALIZED PROPERTY TAX EXPENSE - SERVICE LINES**

Line	Description	Amount	Reference
1	Service Replacements - Book Value	\$ 5,228,200	Exhibit No. JMB-S3, Line 3 & Line 4
2	% Good	98.3%	
3	Tax Value	\$ 5,140,304	Line 1 x Line 2
4	x 25%	25.0%	
5	Taxable Value / Assessment	\$ 1,285,076	Line 3 x Line 4
6	VEDO Average 2010 Property Tax Rate	8.72%	
7	Annual Property Tax Expense - Service Line Replacements	<u>\$ 112,059</u>	Line 5 x Line 6
8	Services Retired - Book Value	\$ (21,552)	Exhibit No. JMB-S3, Line 6
9	% Good	36.7%	
10	Tax Value	\$ (7,910)	Line 8 x Line 9
11	x 25%	25.0%	
12	Taxable Value / Assessment	\$ (1,978)	Line 10 x Line 11
13	VEDO Average 2010 Property Tax Rate	8.72%	
14	Annual Property Tax Reduction - Service Line Retirements	<u>\$ (172)</u>	Line 12 x Line 13
15	Risers Replacements - Book Value	\$ 5,451,132	Exhibit No. JMB-S3, Line 5
16	% Good	98.3%	
17	Tax Value	\$ 5,358,463	Line 15 x Line 16
18	x 25%	25.0%	
19	Taxable Value / Assessment	\$ 1,339,616	Line 17 x Line 18
20	VEDO Average 2010 Property Tax Rate	8.72%	
21	Annual Property Tax Expense - Natural Gas Risers	<u>\$ 116,815</u>	Line 19 x Line 20
22	Annualized Property Tax Expense - Service Lines	<u>\$ 226,702</u>	Line 7+ Line 14 + Line 21 (To Exhibit No. JMB-S3, Line 21)

VECTREN ENERGY DELIVERY OF OHIO, INC.  
DISTRIBUTION REPLACEMENT RIDER  
DEFERRED TAXES ON LIBERALIZED DEPRECIATION - SERVICE LINES

Line	Description	Amount	Reference
1	<b>Plant in Service at December 31, 2009:</b>		
2	Service Additions - Bare Steel/Cast Iron Replacements	\$ 4,187,450	Exhibit No. JMB-S3, Line 3
3	Service Additions - Service Line Ownership	1,041,750	Exhibit No. JMB-S3, Line 4
4	Additions of Natural Gas Risers	5,451,132	Exhibit No. JMB-S3, Line 5
5	Total Plant In Service	\$ 10,680,332	
6	Book to Tax Basis Adjustment - Capitalized Interest	\$ (2,287)	
7	Book to Tax Basis Adjustment - Bonus Depreciation	(5,339,023)	(Line 2+Line 3+Line 4+Line 6) * 50%
8	Total Income Tax MACRS Depreciation Base	\$ 5,339,022	Sum Lines 5-8
9	<b>Tax Depreciation:</b>		
10	MACRS - 15 Year	\$ 266,951	Line 8 * 5%
11	Bonus Depreciation	5,339,023	Line 8
12	Total Tax Depreciation	\$ 5,605,974	Line 10 + Line 11
13	<b>Book Depreciation:</b>		
14	Services	\$ 86,417	Exhibit No. JMB-S3, Line 9
15	Natural Gas Risers	89,975	Exhibit No. JMB-S3, Line 10
16	Total Book Depreciation	\$ 176,392	Line 14 + Line 15
17	Tax Depreciation in Excess of Book Depreciation	\$ (5,429,582)	Line 16 - Line 12
18	Federal Deferred Taxes at 35%	35%	
19	<b>Deferred Tax Balance at December 31, 2009 - Service Lines</b>	<b>\$ (1,900,354)</b>	Line 17 * Line 18

(To Exhibit No. JMB-S3, Line 18)

VECTREN ENERGY DELIVERY OF OHIO, INC.  
DISTRIBUTION REPLACEMENT RIDER  
SUMMARY OF SUPPLEMENTAL FILING REVENUE REQUIREMENT ADJUSTMENTS

Original Filing Revenue Requirement	\$ 2,876,011
Supplemental Revenue Requirement	\$ 2,818,558
Decrease in Revenue Requirement	\$ (57,453)

Item Number	Summary of Supplemental Filing Adjustments				Reason
	Main Revenue Requirement	Original Filing	Original Filing Reference	Supplemental Filing Reference	
1	<u>Main Revenue Requirement</u>				
2	Increase - Annualized Property Tax	\$	(541)	Exhibit No. JMB-S2, Line 18	Retirements adjusted to actual per fixed asset records vs. estimate in original DRR filing. Retirements decreased by \$18,472. Also, this change was offset by reduction in property tax rate to 8.72% from 8.76%.
3	Increase - Annualized Depreciation	\$	327	Exhibit No. JMB-S2, Line 19	
4	Increase - Capture PISCC Amortization	\$	1,513	Exhibit No. JMB-S2, Line 20	
5	Total Increase in Mains RR	\$	1,299		
6	<u>Service Line Replacement Revenue Requirement</u>				See reason for property tax expense adjustment (above). Amortization was not included in VEDO's original DRR filing.
7	Decrease - Return	\$	(33,108)	Exhibit No. JMB-S3, Line 19	Decreased service line responsibility rate base by \$352,555 (Exhibit No. JMB-S3, Line 4), which also changed accumulated depreciation (Exhibit No. JMB-S3, Line ) and deferred taxes (Exhibit No. JMB-S3, Line 16). Riser depreciation increased by \$683. Rate base reduction is further supported by Exhibit No. JMB-S96.
8	Decrease - Annualized Depreciation	\$	(18,089)	Exhibit No. JMB-S3, Line 22	Two reasons for the adjustment: (1) Decrease in service line responsibility incremental investment discussed above; (2) Decrease in retirements, \$8,650 (i.e. change from estimate to actual retirements).
9	Decrease - Annualized Property Tax	\$	(8,567)	Exhibit No. JMB-S3, Line 21	See reason for depreciation expense adjustment (above) and reduction in property tax rate to 8.72% from 8.76%.
10	Increase - Capture PISCC Amortization	\$	1,012	Not Applicable	
11	Total Decrease in Service Line RR	\$	(58,762)		Amortization was not included in VEDO's original DRR filing.
12	Overall Decrease in DRR Rev. Requirement	Line 5 + Line 11	\$	(57,453)	

Note: Supporting calculation schedules for property taxes (JMB-S3a) and deferred taxes (JMB-S3b) were also adjusted due to the changes noted above for Service Lines.

**VEDO Incremental Service Line Responsibility Capital Costs**

	Baseline	2009	Incremental over Baseline
Service Line Replacements Costs	\$ 3,313,867	\$ 5,202,304	
Count of Service Lines Replaced	896	1,125	
Average Cost per Service Line Replaced	\$ 3,699	\$ 4,624	\$ 926

	Incremental Cost per Service Line	Quantity Replaced	Total Incremental Capital Cost
Total Incremental Capital Investment for Service Line Replacement	\$ 926	1,125	\$ 1,041,750

(Exhibit No. JMB-S3)

## **CERTIFICATE OF SERVICE**

I hereby certify that a copy of the foregoing *Supplemental Direct Testimony of Janice M. Barrett* has been served by first class mail, postage prepaid, or hand-delivered, this 23rd day of July, 2010, to the following parties of record.

  
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