<?php

$listCount = count($categories\_test);

$ct = 0;

$catpercol = $listCount/3;

foreach ($categories\_test as $category\_test): ?>

<li>

<a href="<?php echo $category\_test->getUrl() ?>">

<span><?php echo $category\_test->getName() ?></span>

</a>

</li>

<?php $ct++;

if($ct % $catpercol == 0 || $ct == $listCount){echo "</ul><ul>";}

?>