BEFORE THE NEW MEXICO PUBLIC REGULATION COMMISSION

IN THE MATTER OF THE JOINT APPLICATION	)	
FOR APPROVAL TO ACQUIRE	)	
NEW MEXICO GAS COMPANY, INC.	)	
BY SATURN UTILITIES HOLDCO, LLC.	)	**Docket No. 24-00266-UT**
	)	
JOINT APPLICANTS	)	

REVISED APPLICATION REBUTTAL TESTIMONY

OF

PETER I. TUMMINELLO

October 10, 2025

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NMPRC CASE NO. 24-00266-UT

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I. INTRODUCTION

Q. PLEASE STATE YOUR NAME AND BUSINESS ADDRESS.

A. My name is Peter I. Tumminello. My business address is 201 St. Charles Avenue, Suite 3000, New Orleans, LA 70130.

Q. ON WHOSE BEHALF ARE YOU TESTIFYING IN THIS PROCEEDING?

A. I am filing testimony on behalf of the BCP Applicants.[1]

Q. HAVE YOU PREVIOUSLY SUBMITTED TESTIMONY IN THIS MATTER?

A. Yes. I initially submitted Rebuttal Testimony in support of the Application on May 16, 2025. Then, in accordance with the Order Setting Filing Date for Revised Application issued on June 30, 2025, I submitted Revised Application Direct Testimony and Exhibits on July 3, 2025 ("Revised Application Direct Testimony"). My Revised Application Direct Testimony incorporated the matters discussed in my Rebuttal Testimony.

II. SUMMARY OF TESTIMONY AND RECOMMENDATIONS

Q. WHAT IS THE PURPOSE OF YOUR REVISED APPLICATION REBUTTAL TESTIMONY?

[1] The BCP Applicants include BCP Infrastructure Fund II, LP ("BCP Infrastructure Fund II"); BCP Infrastructure Fund II-A, LP ("BCP Infrastructure Fund II-A"); BCP Infrastructure Fund II GP, LP ("BCP Infrastructure II GP," and together with BCP Infrastructure Fund II and BCP Infrastructure Fund II-A, the "BCP Infrastructure Funds"); and Saturn Utilities Aggregator, LP; Saturn Utilities Topco, LP; Saturn Utilities, LLC; Saturn Utilities Holdco, LLC; Saturn Utilities Aggregator GP, LLC; and, Saturn Utilities Topco GP, LLC, (collectively, the "Saturn Companies").

A. My testimony responds to arguments raised by New Mexico Affordable Reliable Energy Alliance ("NM AREA") witness Christopher C. Walters, New Energy Economy ("NEE") witness Christopher Sandberg, and Western Resource Advocates ("WRA") witness Bradley T. Cebulko regarding the BCP Applicants' proposal for Delta States Utilities Services, LLC ("Delta Services") to provide shared information technology ("IT") services to New Mexico Gas Company ("NMGC").[2] Specifically, I respond to concerns regarding shared IT services and explain that the BCP Applicants' proposal to provide shared IT services between NMGC and Delta Services will provide synergies, cost savings, and technology upgrades that will benefit NMGC and its New Mexico retail customers. I address these matters from a business and utility operations perspective, and Joint Applicant witness Mark S. Miko will address them from an IT systems perspective.

Q. WHAT ARE YOUR RECOMMENDATIONS IN THIS PROCEEDING?

A. As discussed below, the BCP Applicants' rebuttal proposal to provide shared IT services between Delta Services and NMGC will result in efficiencies and cost savings for NMGC's customers. For this reason, and the other reasons discussed by the Joint Applicants' rebuttal witnesses, I recommend that the Commission approve the BCP Applicants' request to acquire NMGC from Emera. The transaction will result in synergies, cost savings, and

[2] New Mexico Department of Justice ("NMDOJ") witness Mark Garrett submitted direct testimony on April 18, 2025 and raised concerns regarding the proposal to move shared IT services from Emera, Inc. to NMGC. However, as set out in the Revised Application and supporting testimony submitted on July 3, 2025, that proposal has been replaced by the proposal for Delta Services to provide shared IT services to NMGC. As a result, I will not address Mr. Garrett's opinions in my rebuttal testimony.

technology upgrades that provide net benefits to NMGC's New Mexico customers. Accordingly, the transaction is in the public interest.

III. REBUTTAL TO NM AREA WITNESS CHRISTOPHER WALTERS

Q. WHAT WILL YOU DISCUSS IN THIS SECTION OF YOUR TESTIMONY?

A. I will respond to Mr. Walters' concerns regarding the BCP Applicants' proposal for Delta Services to provide shared IT services to NMGC. I will demonstrate that Mr. Walters' criticisms lack factual support, are unfounded, and disregard the benefits that shared IT services will provide to NMGC and its customers.

Q. MR. WALTERS CLAIMS THAT DELTA UTILITIES IS THE "PLATFORM UTILITY" WITHIN BCP'S PORTFOLIO, THE SHARED SERVICES PROVIDER FOR IT, CYBERSECURITY, AND SOME BACK-OFFICE SUPPORT, AND THE "TRANSITIONAL LANDING SPOT FOR NMGC'S SYSTEMS ONCE EMERA EXITS."[3] IS HIS STATEMENT CORRECT?

A. No, it is not. Delta Utilities is not a "platform utility" within the BCP Portfolio. Delta Utilities includes local gas distribution companies ("LDCs") acquired from CenterPoint and Entergy. Although Delta Services will provide shared IT, cybersecurity, and back-office support to those two utilities, it will only provide shared IT services to NMGC. NMGC will otherwise continue to own its current systems. Delta Services is not the "transitional landing spot for NMGC's system once Emera exits" as Mr. Walters claims.

[3] Walters Dir. at 6.

Q. MR. WALTERS ARGUES THAT "THERE IS NOT SUFFICIENT EVIDENCE TO CONCLUDE THAT THE PROPOSED TRANSACTION WILL PROVIDE ANY MEANINGFUL BENEFIT TO THE COMPANY'S RATEPAYERS OR THE PUBLIC THAT COULD NOT BE ACHIEVED UNDER THE STATUS QUO."[4] CAN YOU RESPOND?

A. Mr. Walters completely disregards the benefits proposed in the Revised Application, which include millions in rate credit and numerous other benefits. Specifically regarding shared IT services, Mr. Walters ignores the benefits that will result from NMGC's adoption of a dedicated version of the Oracle Fusion Cloud ERP system and WACS cloned from a fit-for-purpose instance configured specifically for natural gas local distribution company operations. This option avoids upgrade costs and allows NMGC to benefit from an enterprise-grade, gas-utility–specific system configuration that will have been vetted and deployed.

Once operational, the ongoing annual operating cost—which includes Oracle cloud subscription fees, shared IT support services, cybersecurity operations, and software maintenance—is projected to be approximately $6.6 million per year. This is a notable reduction from the $7.8 million NMGC currently pays annually to Emera for shared ERP, asset management, and cybersecurity services, representing a savings of $1.2 million per year in ongoing support costs.

[4] Walters Dir. at 8.

Q. WILL NMGC AND ITS CUSTOMERS BENEFIT FROM THE FACT THAT THE ORACLE FUSION CLOUD ERP AND ORACLE WACS SYSTEMS HAVE BEEN DESIGNED SPECIFICALLY FOR GAS UTILITIES?

A. Yes. Both NMGC and its customers will benefit significantly from the fact that the Oracle Fusion Cloud ERP and Oracle Work WACS systems have been designed and configured specifically to meet the operational and regulatory needs of gas local distribution companies. The system was purpose-built with gas utility operations in mind, incorporating best practices for capital project management, work order execution, regulatory compliance, and asset lifecycle tracking. NMGC will leverage this same platform configuration—cloned from Delta's environment—allowing it to benefit from a gas LDC-specific system, while avoiding the time, cost, and risk of a full system design effort.

The current ERP system in use at NMGC is part of a legacy on-premise SAP ECC 6 environment that was originally configured for an electric utility. As a result, many of the workflows and data structures do not align well with the operational requirements of a gas utility. This misalignment has created inefficiencies, limited flexibility, and constrained NMGC's ability to make system changes or improvements tailored to its business. In addition, NMGC's current asset and work management landscape is fragmented, requiring users to navigate multiple systems to manage a single work order. This results in excessive manual effort, duplicate data entry, and greater risk of error or delay in field operations and difficulty in reporting. For example, maintenance planning, scheduling, and execution often rely on a combination of disconnected tools—leading to operational friction and reduced transparency.

In contrast, the Oracle Fusion Cloud ERP and WACS systems to be implemented are natively integrated and have already been purpose-built and configured for gas utility operations. These systems are designed to handle gas-specific business processes with streamlined, integrated workflows that align with industry best practices and regulatory reporting requirements. By starting from this proven gas utility–focused configuration, NMGC will be able to deploy a platform that is immediately more intuitive, better aligned to its field operations, and more efficient to maintain. It will also eliminate the patchwork of disconnected tools currently used for work management, replacing them with a single, unified platform for scheduling, dispatch, asset lifecycle tracking, and compliance monitoring.

Ultimately, this will lead to faster response times, fewer errors, and more consistent service delivery—all of which directly benefit NMGC's customers. The end result will be a streamlined, modernized systems landscape in which core enterprise functions—such as finance, supply chain, asset and work management—are handled by the Oracle platform, while NMGC retains specific operational systems where appropriate, ensuring continuity and cost-effectiveness.

Q. WILL USING AN ORACLE COULD-BASED SYSTEM REDUCE THE NEED FOR SYSTEM UPDATES?

A. Yes. Moving to a modern, Oracle Cloud–based Software-as-a-Service ("SaaS") platform will significantly reduce the need for major, disruptive system upgrade projects that are common with legacy on-premise systems.

Traditional on-premise applications, such as TECO's SAP ECC and NMGC's Hitachi Asset Suite, typically require large-scale version upgrades every few years to remain supported by the software vendor. These upgrades are capital-intensive, require extensive testing and downtime planning, and often interrupt normal business operations.

By contrast, the Oracle Cloud SaaS environment provides continuous improvement through smaller, vendor-managed releases—typically on a quarterly cycle. These updates occur automatically, with limited disruption to users, and allow the Company to take advantage of new functionality and security enhancements on an ongoing basis rather than waiting for a major upgrade event.

This model provides tangible benefits to NMGC's customers:

- Lower lifecycle costs, since there is no need for recurring multi-million-dollar upgrade projects;
- Improved system reliability and cybersecurity posture, as the platform remains continuously current; and
- More timely access to new capabilities that enhance customer service and operational efficiency.

Overall, this modern cloud-based approach ensures that NMGC's systems stay secure, compliant, and up to date, while minimizing the business disruption and cost burden that would otherwise be borne by customers under a traditional on-premise model.

Q. DO YOU EXPECT THAT COST SAVINGS WILL RESULT FROM THE PROPOSAL TO PROVIDE SHARED IT SERVICES?

A. Yes. As mentioned above, we are projecting savings of approximately $1.2 million per year in ongoing support costs as compared to the status quo under which Emera provides shared IT services to NMGC. In addition, NMGC projects that it would otherwise incur approximately $56 million in costs to upgrade its current SAP and Asset Suite systems over the next five years. In contrast, the total projected stand-up cost to migrate NMGC Oracle Fusion Cloud ERP and Oracle Work and Asset Cloud Service platform is estimated to be in the range of $32.5 million to $44.86 million, inclusive of all costs associated with system configuration, data migration, integrations, licensing, testing, training, and project management.

Q. MR. WALTERS ARGUES THAT ANY COST SAVINGS ARE "SPECULATIVE ESTIMATES."[5] CAN YOU RESPOND?

A. They are estimates, but the estimates have been prepared by IT experts based on extensive data and experience with other utilities, including recent experience with Entergy and CenterPoint. As a result, we believe the estimates are reasonable and accurate. In addition,

[5] Walters Dir. at 29.

Mr. Walters attaches page 50 of my deposition transcript to his testimony but omitted the subsequent page where I further explained my response and stated, "I think we've done a really good job to estimate it at this state, but there certainly would be variability."

Q. MR. WALTERS CLAIMS THAT THE CENTERPOINT AND ENTERGY TRANSITIONS ARE IN PROCESS.[6] IS THAT CORRECT?

A. No. The Entergy transition is complete as of July 1, 2025. All systems are in place and running following a smooth transition. The CenterPoint transition will be complete in the first half of 2026.

Q. MR. WALTERS EXPRESSES CONCERNS THAT IT WILL BE DIFFICULT FOR DELTA TO TRANSITION NMGC'S SHARED IT SERVICES DUE TO THE ENTERGY AND CENTERPOINT INTEGRATIONS.[7] IS HIS CONCERN VALID?

A. No. With the NMGC transition expected to complete 15-18 months after closing, Entergy will have had nearly two years of operations under Delta Utilities before Delta Services integrates the shared IT services of NMGC. Similarly, with the CenterPoint TSA ending in the spring of 2026, CenterPoint will have had a full year of operations with Delta Services prior to the integration of NMGC. The resources on the Delta transitions would be able to move over to the NMGC transition, ensuring continuity. If there was a greater time span between the integrations, those resources could become unavailable, introducing risk to the NMGC transition. NMGC will benefit from – not be harmed by – Delta's recent transition

[6] Walters Dir. at 10.
[7] Walters Dir. at 10-11.

of shared services for Entergy and CenterPoint. Moreover, the CenterPoint and Entergy transitions involved all customers, employees, and systems, while the NMGC transition will only involve shared IT services. In that regard, the NMGC transition will be much simpler.

Q. MR. WALTERS STATES THAT THE NMGC INTEGRATION WOULD OCCUR "IN THE MIDDLE OF" THE ENTERGY AND CENTERPOINT TRANSITIONS.[8] IS THAT CORRECT?

A. No, for the reasons mentioned above.

Q. IF THE COMMISSION APPROVES THIS ACQUISITION, WOULD THERE BE A LONG TRANSITION PERIOD AND INTEGRATION PERIOD FOR NMGC, AS MR. WALTERS CLAIMS[9]?

A. No. The NMGC transition will be complete 15-18 months after closing. Emera will be available to provide shared services to NMGC under the Transition Services Agreement during the transition period, but I do not expect the NMGC transition will be long or difficult.

Q. WOULD THE NMGC SHARED IT SERVICES TRANSITION BE MANAGED BY AN EXPERIENCED TEAM?

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8 Walters Dir. at 11.
9 Walters Dir. at 11.

A. Yes. The transition will be jointly managed by Delta Services and Accenture, both of whom bring direct and highly relevant experience from the recent implementation of the Oracle Cloud platform at Delta. Many of the same project leaders, technical specialists, and functional experts who were involved in the successful completion of that transition—one that was arguably broader in scope and complexity than what is planned for NMGC—will be engaged in this effort.

This continuity provides a significant advantage that is not typical in most post-acquisition transitions. The implementation team will begin the NMGC transition with a proven design, tested integrations, validated data conversion processes, and established working relationships, all of which substantially reduce program risk and accelerate time to value.

The combined recent experience of Delta Services and Accenture ensures that the NMGC shared IT services transition will be executed by a qualified, proven team—one uniquely positioned to deliver an efficient and low-risk implementation for the benefit of NMGC and its customers.

Q. MR. WALTERS STATES THAT NO INTEGRATION PLAN HAS BEEN FILED FOR NMGC.[10] IS HE CORRECT?

[10] Walters Dir. at 21.

A. No. Transition plans were provided as JA Exhibit PIT-2 (Revised Application) to my Revised Application Direct Testimony and JA Exhibit MSM-2 (Revised Application) to the Revised Application Direct Testimony of Mark S. Miko.

Q. MR. WALTERS STATES THAT INTEGRATING NMGC WILL EXPOSE CUSTOMERS TO SERVICE QUALITY ISSUES THAT AROSE IN THE AVANGRID/PNM CASE.[11] WHAT IS YOUR RESPONSE?

A. I do not believe customers experienced service quality issues in the Avangrid/PNM case, as the transaction was not approved. Regardless, as discussed in the Revised Application Direct Testimony of Mark S. Miko, contingency plans and testing will ensure that NMGC customers do not experience service quality issues during the transition. Notably, no service quality issues arose during the Entergy transition, and that transition involved *all* back-office systems, not just IT systems. As I mentioned above, the NMGC transition will be much simpler in that respect.

Q. MR. WALTERS RAISES CONCERNS REGARDING THE EXPERIENCE OF THE DELTA UTILITIES TEAM.[12] CAN YOU RESPOND?

A. Yes. Mr. Walters provides information that is factually incorrect. For example, he states that Mr. Bo Murphy has experience in finance, when he is the Chief Operating Officer and Head of Operations and has significant experience working for multi-jurisdictional gas utilities, which are generally more complex than single-jurisdiction utilities like NMGC.

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[11] Walters Dir. at 21.
[12] Walters Dir. at 13-14.

Mr. Walters states that Mr. Benjamin Orem only has specialized IT knowledge, when in fact he is the Director of Engineering. He also claims that Mr. Doug Boudreaux and Mr. Anthony Arnold have experience with "smaller regional systems," when Mr. Arnold oversaw natural gas service for Entergy New Orleans and Entergy Louisiana and Mr. Boudreaux was the Director of Gas Operations for Louisiana at CenterPoint.

And although Mr. Walters states that these Delta employees are not familiar with NMGC's operations, he ignores that NMGC's existing management – not Delta – will operate NMGC. NMGC will have access to Delta's expertise, but Delta is only providing shared IT services to NMGC. Mr. Walters' criticisms are unfounded.

Q. MR. WALTERS RAISES CONCERNS REGARDING THE FACT THAT DELTA UTILITIES IS A SMALLER COMPANY THAN EMERA.[13] CAN YOU RESPOND?

A. Yes. With respect to the implementation of IT services, Delta Utilities is nimble and offers the advantage of only including gas utilities. Being smaller also provides advantages in relation to the speed of IT implementation, clear and concise leadership over IT system implementation, and ongoing management. Delta Utilities has built fit-for-purpose systems for gas-only utilities that are currently up and running well, and are serving Entergy customers as of July 1, 2025 and will be fully implemented for CenterPoint customers in the first half of 2026. Thus, the size of Delta Utilities provides benefits, and certainly does not negatively impact, the successful implementation of IT services for NMGC.

[13] Walters Dir. at 13-14.

Q. CAN YOU PLEASE SUMMARIZE YOUR RESPONSE TO THE ISSUES RAISED BY MR. WALTERS?

A. Yes. Mr. Walters' opinions lack factual support and disregard the substance of the proposals included in the Revised Application. The BCP Applicants' proposal to provide shared IT services to NMGC will result in significant, meaningful benefits to NMGC and its customers. Mr. Walters' criticisms of the proposed transaction are unfounded and should be rejected.

IV. REBUTTAL TO NEE WITNESS CHRISTOPHER SANDBERG

Q. WHAT WILL YOU DISCUSS IN THIS SECTION OF YOUR TESTIMONY?

A. I address NEE witness Christopher Sandberg's concerns regarding the BCP Applicants' proposal for Delta Services to provide shared IT services to NMGC.

Q. MR. SANDBERG ARGUES THAT SHARED IT SERVICES SHOULD NOT BE CONSIDERED AS A BENEFIT OF THE PROPOSED TRANSACTION.[14] WHAT IS YOUR RESPONSE?

A. As discussed above with respect to Mr. Walters, the BCP Applicants' proposal for Delta Services to provide shared IT services to NMGC will provide meaningful, significant benefits to NMGC and its customers. These benefits include, but are not limited to, a fit-for-purpose system designed for LDCs that provides operational efficiencies and avoids

[14] Sandberg at 24.

the need for costly and time-intensive system upgrades. It is unclear why Mr. Sandberg believes these are not benefits, and I strongly disagree.

Q. MR. SANDBERG STATES THAT "THERE IS NO QUANTIFIABLE OR QUALITITATIVE COMPARATIVE ANALYSIS REGARDING (ALLEGED SYNERGY) SAVINGS FROM SHARED IT SERVICES".[15] DO YOU AGREE?

A. No. As discussed above and in my Revised Application Direct Testimony, we are projecting savings of approximately $1.2 million per year in ongoing support costs. In addition, NMGC projects that it would otherwise incur approximately $56 million in costs to upgrade its current SAP system in the next five years. In contrast, the total projected stand-up cost to migrate NMGC Oracle Fusion Cloud ERP and Oracle Work and Asset Cloud Service platform is estimated to be in the range of $32.5 million to $44.86 million, inclusive of all costs associated with system configuration, data migration, integrations, licensing, testing, training, and project management. Thus, an analysis has been performed and we do expect savings. Mr. Sandberg is incorrect.

V. REBUTTAL TO WRA WITNESS BRADLEY T. CEBULKO

Q. WHAT WILL YOU DISCUSS IN THIS SECTION OF YOUR TESTIMONY?

A. I respond to WRA witness Bradley T. Cebulko's concerns regarding the BCP Applicants' proposal for Delta Services to provide shared IT services to NMGC.

[15] Sandberg at 38.

Q. MR. CEBULKO ARGUES THAT THE JOINT APPLICANTS HAVE NOT ESTABLISHED THAT THE SHARED IT SERVICES WILL PROVIDE NET BENEFITS FOR CUSTOMERS.[16] WHAT IS YOUR RESPONSE?

A. As discussed above in response to the concerns raised by Mr. Walters and Mr. Sandberg, the BCP Applicants' proposal for Delta Services to provide shared IT services to NMGC will result in significant benefits for NMGC and its customers.

Q. MR. CEBULKO ARGUES THAT YOU HAVE NOT QUANTIFIED THE COSTS, BENEFITS, OR TIMELINE FOR NET BENEFITS IN CONNECTION WITH THE PROVISION OF SHARED IT SERVICES.[17] WHAT IS YOUR RESPONSE?

A. I disagree. As discussed above in response to the concerns raised by Mr. Walters and Mr. Sandberg, the BCP Applicants' proposal for Delta Services to provide shared IT services to NMGC will result in significant benefits for NMGC and its customers. My Revised Application Direct Testimony, as well as Mr. Miko's Revised Application Direct Testimony, discussed these benefits in detail and included implementation timelines. It is unclear what Mr. Cebulko means by the "timeline for experiencing any potential net benefits," as the operational efficiencies benefits will commence immediately once the shared IT services transition is complete, and cost savings will occur thereafter.

Q. MR. CEBULKO STATES THAT YOU HAVE NOT PROVIDED AN ANALYSIS OR WORKPAPERS TO SUPPORT THE JOINT APPLICANTS' STATEMENT

[16] Cebulko at 17-18.
[17] Cebulko at 17-18.

THAT WITHOUT THE SHARED IT SERVICES TRANSITION, NMGC WILL INCUR $56 MILLION IN COSTS TO UPGRADE ITS SAP SYSTEM.[18] HOW WAS THE $56 MILLION DETERMINED?

A. Ryan Shell, the President of New Mexico Gas Company, provided the upgrade costs in his initial Rebuttal Testimony and his Revised Application Direct Testimony. The $56 million estimate was developed by NMGC's Vice President of Finance and Director of IT.

Q. MR. CEBULKO CLAIMS THE JOINT APPLICANTS' CLAIMS REGARDING THE BENEFITS OF SHARED IT SERVICES ARE INCONSISTENT WITH THEIR INITIAL POSITION THAT MOVING EMERA'S SHARED SERVICES BACK TO NMGC WILL PROVIDE CUSTOMER BENEFITS.[19] WHAT IS YOUR RESPONSE?

A. Subsequent to filing of the initial Application, it became clear that NMGC would be required to make significant investments in the near future to modernize both the SAP ERP system and the Hitachi Asset Suite platform, in addition to costs associated with cloning and transitioning the system. Commencing both of these upgrade initiatives following the transition period would introduce significantly more cost, as implementation of system upgrades, including all efforts related to integration, data migration, and testing, would immediately need to be redone for the new systems. In light of these factors, the plan was re-evaluated to explore a more efficient and modern alternative that delivers a new ERP

[18] Cebulko at 19.
[19] Cebulko at 17-18.

system and modernizes NMGC's IT infrastructure and operations through one transition effort.

Other than shared IT services, other back-office systems will be transitioned from Emera to NMGC, which will provide benefits as discussed by Mr. Baudier and Dr. Erickson.

Q. DOES THIS CONCLUDE YOUR REVISED APPLICATION REBUTTAL TESTIMONY?

A. Yes.

BEFORE THE NEW MEXICO PUBLIC REGULATION COMMISSION

IN THE MATTER OF THE JOINT APPLICATION	)	
FOR APPROVAL TO ACQUIRE	)	
NEW MEXICO GAS COMPANY, INC.	)	
BY SATURN UTILITIES HOLDCO, LLC.	)	
	)	**Docket No. 24-00266-UT**
	)	
JOINT APPLICANTS	)	
	)	

ELECTRONICALLY SUBMITTED AFFIRMATION OF
PETER I. TUMMINELLO

In accordance with 1.2.2.35(A)(3) NMAC and Rule 1-011(B) NMRA, Peter I. Tumminello, Executive Chairman of Delta Utilities, affirms and states under penalty of perjury under the laws of the State of New Mexico: I have read the foregoing Revised Application Rebuttal Testimony. I further affirmatively state that I know the contents of my Revised Application Rebuttal Testimony and it is true and accurate based on my personal knowledge and belief.

SIGNED this 10th day of October 2025.

/s/Peter I. Tumminello
Peter I. Tumminello

BEFORE THE NEW MEXICO PUBLIC REGULATION COMMISSION

IN THE MATTER OF THE JOINT APPLICATION FOR APPROVAL TO ACQUIRE NEW MEXICO GAS COMPANY, INC. BY SATURN UTILITIES HOLDCO, LLC.	)	
JOINT APPLICANTS	)	**Case No. 24-00266-UT**

CERTIFICATE OF SERVICE

I CERTIFY that on this date I sent via email a true and correct copy of the ***Revised Application Rebuttal Testimony of Peter I. Tumminello***, to the people listed here.

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