



consisting of 28 pages; and 9) an exhibit to the Rebuttal Testimony of Donald N. Koch, labeled DNK-7, consisting of one page.

3. To my knowledge, all of the factual assertions contained in the aforementioned testimony and exhibits are true and accurate. The direct testimony, rebuttal testimony and exhibits were prepared by me or under my direction, represent the sum and substance of the testimony that I would present in these proceedings, and if I had been asked the same questions contained therein under oath, I would have provided the same answers.

*Donald N. Koch*

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Donald N. Koch

Sworn to before me this  
30<sup>th</sup> day of September 2016.

*Michelle S. Charles*  
Notary Public

MICHELLE S. CHARLES  
Notary Public - State of New York  
No. 01CH6099255  
Qualified in Erie County  
My Commission Expires September 29, 2019