

- Direct Testimony of the Tax Panel and supporting exhibits identified as Exhibit 152 (TP-1) through Exhibit 156 (TP-5), filed on June 30, 2025;
- Corrections and Updates Testimony of the Tax Panel and the supporting exhibit identified as Exhibit 329 (TP-5CU), filed on September 15, 2025; and
- Rebuttal Testimony of the Tax Panel filed on December 5, 2025 and corrected on January 30, 2026, and supporting exhibits identified as Exhibit 479 (TP-1R) and Exhibit 480 (TP-2R), filed on December 5, 2025.

3. I hereby affirm that the testimony and exhibits identified above are true and correct to the best of my knowledge, information and belief. I affirm that the written testimony is the same testimony I would give orally if I appeared in person at the hearing scheduled in these cases. I adopt that testimony as my sworn testimony in these proceedings.

David Beber, Jr.

Sworn to before me this 2ND day of MARCH, 2026.

Notary information
signature/stamp

KAREN EISENMAN
NOTARY PUBLIC
STATE OF CONNECTICUT
MY COMMISSION EXPIRES NOV. 30, 2030



- Direct Testimony of the Tax Panel and supporting exhibits identified as Exhibit 152 (TP-1) through Exhibit 156 (TP-5), filed on June 30, 2025;
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Melissa Dorsey
 Melissa A. Dorsey

Sworn to before me this 2 day of March, 2026.

Karen Eisenman
 Notary information
 signature/stamp

KAREN EISENMAN
 NOTARY PUBLIC
 STATE OF CONNECTICUT
 MY COMMISSION EXPIRES NOV. 30, 2030



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 Jacob Hurwitz

Sworn to before me this 2nd day of May, 2026.

Notary information
 signature/stamp



Tracy A. Cayer
 Notary Public, State of New York
 No. 01CA6285494
 Qualified in Schenectady County
 Commission Expires July 8, 2029

NEW YORK STATE
PUBLIC SERVICE COMMISSION

CASE 25-E-0375 - Proceeding on Motion of the Commission as to the Rates, Charges, Rules and Regulations of New York State Electric & Gas Corporation for Electric Service.

CASE 25-G-0378 - Proceeding on Motion of the Commission as to the Rates, Charges, Rules and Regulations of New York State Electric & Gas Corporation for Gas Service.

CASE 25-E-0379 - Proceeding on Motion of the Commission as to the Rates, Charges, Rules and Regulations of Rochester Gas and Electric Corporation for Electric Service.

CASE 25-G-0380 - Proceeding on Motion of the Commission as to the Rates, Charges, Rules and Regulations of Rochester Gas and Electric Corporation for Gas Service.

AFFIDAVIT AFFIRMING PRE-FILED TESTIMONY AND EXHIBITS

STATE OF NEW YORK)
) ss:
COUNTY OF ALBANY)

Mark Kelly, being duly sworn, deposes and says:

1. I am - a Partner at PricewaterhouseCoopers LLP, and I am appearing as a witness in these cases on behalf of New York State Electric & Gas Corporation and Rochester Gas and Electric Corporation.

2. I previously prepared, or supervised the preparation of, the following written testimony and exhibits filed under these case numbers with the Secretary of the Public Service Commission:

CASE 25-E-0375 et al.

- Direct Testimony of the Tax Panel and supporting exhibits identified as Exhibit 152 (TP-1) through Exhibit 156 (TP-5), filed on June 30, 2025;
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3. I hereby affirm that the testimony and exhibits identified above, subject to the limited scope as set forth in the testimony, are true and correct to the best of my knowledge, information and belief. I affirm that the written testimony is the same testimony I would give orally if I appeared in person at the hearing scheduled in these cases. I adopt that testimony as my sworn testimony in these proceedings.

Mark P. Kelly

 Mark Kelly

Sworn to before me this 2 day of March, 2026.

Notary information
 signature/stamp

Dina Fox

DINA FOX
 Notary Public, State of Connecticut
 Commission Expires June 30, 2030