

**INDEX TO THE
REVISED APPLICATION REBUTTAL TESTIMONY OF
MARK S. MIKO
NMPRC CASE NO. 24-00266-UT**

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I. INTRODUCTION

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Q. PLEASE STATE YOUR NAME AND BUSINESS ADDRESS.

A. My name is Mark S. Miko. My business address is 201 St. Charles Ave., Suite 3000, New Orleans, LA 70170.

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

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

Q. BY WHOM ARE YOU EMPLOYED AND IN WHAT POSITION?

A. I am employed by Delta Utilities as their Chief Information Officer (“CIO”).

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.

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”).

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1 II. SUMMARY OF TESTIMONY AND RECOMMENDATIONS

2 **Q. WHAT IS THE PURPOSE OF YOUR REBUTTAL TESTIMONY IN THIS**
3 **PROCEEDING?**

4 **A.** My testimony responds to concerns raised by New Mexico Affordable Reliable Energy
5 Alliance (“NM AREA”) witness Christopher C. Walters, New Energy Economy (“NEE”)
6 witness Christopher Sandberg, and Western Resource Advocates (“WRA”) witness
7 Bradley T. Cebulko regarding the BCP Applicants’ proposal for Delta States Utilities
8 Services, LLC (“Delta Services”) to provide shared information technology (“IT”) services
9 to New Mexico Gas Company (“NMGC”).² I respond to concerns regarding the mechanics
10 of the proposal from an IT perspective, and Joint Applicant witness Peter I. Tumminello
11 addresses concerns from a business and utility operations perspective.

12
13 **Q. WHAT ARE YOUR RECOMMENDATIONS IN THIS PROCEEDING?**

14 **A.** The Joint Applicants’ proposal to provide shared IT services and upgrade NMGC’s
15 existing IT systems will provide meaningful benefits to NMGC and its customers and
16 should be approved. NMGC will gain a dedicated Oracle platform tailored to gas utility
17 operations and supported by a team that already runs this system across other jurisdictions.
18 This IT transition will modernize NMGC’s systems, strengthen cybersecurity, and reduce

² New Mexico Department of Justice (“NMDOJ”) witness Mark Garrett submitted direct testimony on April 18, 2025 and raised concerns regarding the Joint Applicants’ 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 Joint Applicants’ 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.

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1 long-term costs. Formal agreements governing the shared services arrangement between
2 Delta Utilities and NMGC will ensure fairness, transparency, and local control.

III. BENEFITS OF SHARED IT SERVICES

5 **Q. MR. WALTERS, MR. CEBULKO AND MR. SANDBURG RAISE CONCERNS**
6 **THAT THE TRANSITION TO AN ORACLE CLOUD-BASED SYSTEM WILL**
7 **NOT PROVIDE MEANINGFUL BENEFITS TO CUSTOMERS. CAN YOU**
8 **RESPOND?**

9 **A.** Yes. NMGC’s ERP system is SAP ECC 6.0, which was originally released in 2005, and
10 NMGC also uses Hitachi Asset Suite. SAP ECC 6.0 is approaching its end-of-support date
11 on December 31, 2027. Both SAP ECC 6.0 and Hitachi Asset Suite would require
12 significant reinvestment and updates to continue operating.

13
14 The BCP Applicants propose a shared services model under which NMGC will operate on
15 its own dedicated version of Oracle Fusion Cloud ERP, including the Oracle Work and
16 Asset Cloud Service (“WACS”), which will be cloned from Delta Utilities’ configuration.

17
18 Fundamentally, Delta Utilities’ Oracle Fusion Cloud ERP and Oracle WACS system is
19 “fit-for-purpose” to meet the needs of a regulated natural gas LDC.

20
21 In contrast, NMGC currently operates on an iteration of SAP that serves a broader
22 enterprise, including electric utility operations, and has not been optimized for the specific

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1 needs of a gas local distribution company nor for NMGC specifically. While this solution
2 is functional, there are tangible benefits and cost-savings associated with operating a
3 natural gas utility on an IT system built specifically for natural gas utilities, as opposed to
4 one that is shared in an integrated utilities model.

5
6 **Q. HOW WILL A FIT-FOR-PURPOSE SYSTEM PROVIDE MEANINGFUL**
7 **BENEFITS TO NMGC AND ITS CUSTOMERS?**

8 **A.** The proposed transition to Oracle Fusion Cloud ERP and Oracle WACS will improve the
9 level of service provided to NMGC customers by enhancing the systems, processes, and
10 IT support infrastructure that enable efficient utility operations and customer service.

11
12 While these systems are primarily back-office in nature, they support critical functions
13 such as procurement, financial tracking, human resources, and work order execution—
14 functions that have a direct impact on how quickly and accurately the company can respond
15 to customer needs. Today, many of these internal processes are fragmented and rely heavily
16 on manual workarounds, siloed systems, and redundant data entry. For example, activities
17 such as purchasing card management and HR onboarding currently require information to
18 be re-entered across multiple systems, tracked offline in spreadsheets, and coordinated
19 through email using pdf forms. These inefficiencies increase the risk of delays, errors, and
20 inconsistent service delivery—all of which can ultimately affect the customer experience.

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1 By transitioning to a modern, integrated cloud-based system, NMGC will streamline these
2 workflows, automate routine processes, and reduce the potential for error. This will result
3 in faster processing times, improved data accuracy, and better coordination across
4 departments—benefits that will ultimately flow through to field operations, service
5 scheduling, and customer service.

6
7 Additionally, unlike the legacy on-premise systems currently in use, the Oracle cloud
8 platform offers continuous improvement through regular updates, eliminating the need for
9 large capital upgrades every few years. This not only reduces long-term cost but also
10 ensures that NMGC is always operating on a current, secure platform—helping to prevent
11 service disruptions caused by system obsolescence or cybersecurity vulnerabilities.

12
13 It is also important to note that the transition involves not only replacing outdated systems,
14 but also brings key shared service functions in-house to NMGC, including finance,
15 accounting, and human resources. This allows NMGC to better align business support
16 functions with customer-facing operations, reducing handoffs, eliminating bottlenecks, and
17 enabling more responsive and efficient service, as well as benefits associated with local
18 job creation to fill these new positions.

19
20 Specific “fit-for-purpose” benefits also include “follow/track my tech,” which allows
21 customers to track a technician’s progress to their location and determine the expected
22 arrival time. Work processes also differ for a gas utility versus an electric utility. NMGC

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1 will be able to follow simpler processes since the system will be purpose-built for gas. This
2 will reduce the likelihood of errors and the need for workarounds. NMGC will also have
3 better access to data inquiry and analysis under the new system.

4
5 In total, the transition will result in faster, more reliable, and more secure internal
6 operations, enabling NMGC to serve customers with greater agility, accountability, and
7 long-term value.

8
9 **Q. WHAT OTHER BENEFITS WILL BE DERIVED FROM THE NEW SYSTEM?**

10 **A.** As discussed in my Revised Application Direct Testimony, the transition to Oracle Fusion
11 Cloud ERP and Oracle WACS will yield a wide range of benefits that go well beyond
12 system modernization. These benefits will enhance NMGC's operational agility, reduce
13 long-term costs, and support improved service delivery to customers, while also aligning
14 the company with best-in-class utility industry practices.

15 Some of the key benefits include:

- 16 • **Streamlined and Automated Processes:** The new system replaces a patchwork of
17 siloed tools and manual workarounds with an integrated, cloud-based platform.
18 Common functions—such as procurement approvals, HR onboarding, refund
19 requests, capital project management, and financial reporting—will now follow
20 consistent, automated workflows. This eliminates duplication, reduces errors, and
21 significantly improves overall business efficiency.

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- 1 • Faster and More Informed Decision-Making: With unified data across finance,
2 supply chain, HR, and asset management, the company will gain real-time visibility
3 into operational and financial performance. Decision-makers at all levels will have
4 access to dashboards and reporting tools that support more agile and data-driven
5 decisions.

- 6 • Improved Internal Controls and Compliance: The Oracle platform offers built-in
7 audit trails, role-based security, and configuration-based workflows that strengthen
8 internal controls and support regulatory compliance—without the need for custom
9 coding or manual enforcement. This reduces risk and supports more reliable
10 financial and operational oversight.

- 11 • Adaptability and Local Autonomy: By moving to a dedicated Oracle instance
12 cloned from a proven gas utility implementation, NMGC gains the flexibility to
13 tailor the platform to its operational and regulatory needs in New Mexico. Unlike
14 the current SAP instance, which was originally configured for an electric utility and
15 shared across a broader enterprise, the new system allows NMGC to configure,
16 govern, and evolve the platform independently—supporting faster response to
17 regulatory or business changes.

- 18 • Speed to Deliver: Starting from a pre-configured environment purpose-built for a
19 natural gas LDC significantly accelerates the delivery timeline for new
20 functionality. The cloud-native platform also supports agile development and
21 modular enhancements, allowing NMGC to meet evolving business or regulatory
22 requirements faster and with less disruption.

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- 1 • Scalability for the Future: The Oracle platform is designed to scale seamlessly with
2 business needs—whether expanding user capacity, introducing new reporting
3 capabilities, or accommodating long-term growth. This eliminates the need for
4 major re-architecture or reinvestment down the line.
- 5 • Faster, More Frequent, and Less Costly Upgrades: With Oracle’s continuous cloud
6 delivery model, NMGC will receive regular, utility-focused system enhancements
7 without the disruption, cost, or complexity of traditional ERP upgrades. This
8 ensures the platform remains current, secure, and aligned with best practices over
9 time.
- 10 • Resiliency and Cybersecurity: Oracle’s cloud architecture includes built-in
11 redundancy, disaster recovery, and continuous security monitoring. These features
12 offer a higher degree of protection against outages, cyber threats, and extreme
13 events than the legacy on-premise systems being retired.
- 14 • Restored Accountability to the NMGC Business: Today, many back-office
15 functions are performed by Emera and its affiliates shared services organization,
16 limiting responsiveness and diminishing NMGC’s ability to tailor processes to its
17 own needs. With this transition, those functions—and the systems that support
18 them—will be under direct NMGC control. This brings decision-making closer to
19 the business, promotes better accountability, and results in higher-quality service
20 delivery aligned to local objectives.
- 21 • Shared Services Expertise and Efficiency: By leveraging an existing shared IT
22 support model already in use for the same Oracle systems at Delta Utilities, NMGC

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1 avoids the cost and risk of standing up a new internal team. The shared support staff
2 brings proven knowledge of gas utility operations and the Oracle platform, ensuring
3 stability and accelerating time to value.

- 4 • Improved Customer Outcomes: While the systems themselves are not customer-
5 facing, they support the employees and processes that serve customers every day.
6 By reducing internal delays, improving data quality, and increasing coordination,
7 the platform helps enable faster service delivery, fewer errors, and more reliable
8 customer support.

9
10 Taken together, these benefits position NMGC for long-term operational excellence—
11 supporting safe, reliable, and affordable natural gas service while modernizing the
12 company’s technology foundation in a cost-effective and scalable manner.

13
14 **Q. MR. CEBULKO SUGGESTS THAT IT MAY NOT BE NECESSARY FOR NMGC**
15 **TO EFFECTUATE AN IT SYSTEM UPGRADE AT THIS TIME.³ WILL**
16 **EFFECTUATING THE TRANSITION AS PROPOSED BENEFIT NMGC’S**
17 **CUSTOMERS?**

18 **A.** Yes. NMGC’s current systems are outdated, as SAP ECC 6.0 will lose vendor support on
19 December 31, 2027. Keeping it, or the Hitachi suite, will require major reinvestment just
20 to maintain basic functionality. As discussed by Mr. Tumminello, NMGC has estimated
21 that it will incur approximately \$56 million to upgrade these systems within the next few

³ Cebulko Dir. at 20.

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1 years. Under the Joint Applicants' proposal, NMGC would transition to a shared IT
2 services model with Delta Services by the summer of 2027. This would allow NMGC and
3 its customers to benefit from the updated, Oracle system and avoid the costs of upgrading
4 NMGC's existing systems.

5
6 **Q. WHEN WOULD NMGC AND ITS CUSTOMERS RECEIVE BENEFITS FROM**
7 **THE TRANSITION?**

8 **A.** My Revised Application Direct Testimony, as well as Mr. Tumminello's Revised
9 Application Direct Testimony, included implementation timelines. Operational
10 efficiencies benefits will commence immediately once the shared IT services transition is
11 complete, and cost savings will occur over time as discussed by Mr. Tumminello.

12
13 **IV. SHARED IT SERVICES TRANSITION**

14 **Q. MR. WALTERS STATES THAT INTEGRATING NMGC WILL EXPOSE**
15 **CUSTOMERS TO SERVICE QUALITY ISSUES.⁴ WHAT IS YOUR RESPONSE?**

16 **A.** We will avoid service disruptions by combining best practices in IT transition, a proven,
17 utility-specific system configuration, and experienced personnel who have already
18 executed similar transitions successfully. A phased cutover plan will be used, with
19 extensive testing and contingency planning. Critical customer-facing systems (such as
20 billing and metering) are not being replaced and will remain online throughout the
21 transition. Cutover will occur during low-risk operational windows, and rollback

⁴ Walters Dir. at 21.

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1 procedures will be defined for all major steps. With these safeguards in place, keeping in
2 mind the execution team successfully completed a similar transition on July 1, 2025 and
3 will have just executed a similar transition for a second gas company, the transition will be
4 positioned for a smooth, stable, and secure implementation with minimal disruption to
5 business or customer operations.

6
7 **Q. WILL CRITICAL SYSTEMS SUCH AS BILLING, METERING, AND**
8 **CUSTOMER SERVICE BE AFFECTED DURING THE TRANSITION PERIOD?**

9 **A.** No. Critical customer-facing systems—such as billing, metering, and customer service—
10 will not be affected during the cutover period. The Hansen Banner CIS, which manages
11 billing, meter data, service orders, and customer interactions, will remain in place and
12 continue operating as it does today. Metering infrastructure, including meter data collection
13 and validation through Itron and FlowCal/Vista, will also remain unchanged. These
14 systems are not being replaced as part of the transition and will continue to function
15 independently and reliably throughout the cutover period.

16
17 The cutover activities primarily involve back-office systems—such as finance, supply
18 chain, HR, and asset management—which will be transitioned in a staged and controlled
19 manner. Integration points between customer-facing systems and the new ERP platform
20 will be tested thoroughly in advance to ensure continuity and data integrity.

21

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1 In short, customers will experience no disruption in service, billing accuracy, customer
2 service quality, or customer support availability as a result of the transition, and all critical
3 operations will remain fully functional and closely monitored throughout the cutover. As
4 noted by Mr. Tumminello, the Entergy shared services transition was more complex due
5 to the number of systems involved and was completed without any service disruptions.

6

7 **Q. DOES THIS CONCLUDE YOUR REVISED APPLICATION REBUTTAL**
8 **TESTIMONY?**

9 **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
MARK S. MIKO

In accordance with 1.2.2.35(A)(3) NMAC and Rule 1-011(B) NMRA, Mark Miko, Chief Information Officer 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/Mark S. Miko
Mark S. Miko

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,) Case No. 24-00266-UT
LLC.)
JOINT APPLICANTS)

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 Mark S. Miko*, to the people listed here.

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BEFORE THE NEW MEXICO PUBLIC REGULATION COMMISSION

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DATED October 10, 2025

/s/Lisa Trujillo

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