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ATTESTATION REQUIRED BY PUC 1604.04

Pursuant to N.H. Admin. Rule Puc 1604.04, the undersigned executive in charge of utility accounts for PEU does hereby attest as follows:

I, Larry D. Goodhue, the officer in charge of the utility accounts of Pennichuck East Utility, Inc. ("PEU"), affirm, based on my personal knowledge, information and belief, that the cost and revenue statements, and the supporting data submitted, which purport to reflect the books and records of the company, do in fact set forth the results shown by such books and records and that all differences between the books and the test year data and any changes in the manner of recording an item on the utility's books during the test year, have been expressly noted.

Dated: 9/25/17

Larry D. Goodhue Chief Executive Officer Pennichuck East Utility, Inc.

Subscribed and sworn to on this 25th day of September 2017, before me:

Justice of the Peace/Notary Public My Commission Expires:

