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I, Bonalyn J. Hartley, the officer in charge of the utility accounts of Pennichuck Water Works, Inc. ("Pennichuck"), based on my personal knowledge, information and belief, hereby attest, pursuant to PUC Rule 1604.01, 1604.06 and 1604.08, 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.

6/29/08
Date

Bonalyn J. Hartley
Bonalyn J. Hartley
Vice President, Administration
Pennichuck Water Works, Inc.

Subscribed and sworn to this 20 of June, 2008, before
me

Karen Giotas
Justice of the Peace/Notary Public

My Commission Expires KAREN GIOTAS
Notary Public - New Hampshire
My Commission Expires December 12, 2011