Attestation

I 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 Unitil Energy Systems, Inc. ("Unitil Energy") 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 books of Unitil Energy during the test year have been expressly noted.

April 29 2016 Date

Mark H. Collin Senior Vice President Unitil Energy Systems, Inc.

State of New Hampshire County of Rockingham ss.

Subscribed and sworn to this <u>29</u>^{*L*} of <u>April</u>, 2016, before me

Notary Public

My Commission Expires: Feb 25, 2020

SANDRA L. WHITNEY Notary Public - New Hampshire My Commission Expires February 25, 2020