

Attestation

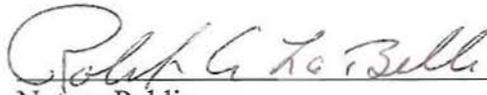
I affirm, based on my personal knowledge, information and belief, that the cost and revenue statements and the supporting data submitted which purport to reflect the books and records of Northern Utilities, Inc. ("Northern") do in fact set forth the results shown by such books and records and that all differences between the books and the test year data and any changes in the manner of recording an item on the books of Northern during the test year have been expressly noted.

5/25/17  
Date

  
\_\_\_\_\_  
David L. Chong  
Treasurer  
Northern Utilities, Inc.

State of New Hampshire  
Rockingham, ss.

Subscribed and sworn to this 25 of May, 2017, before me

  
\_\_\_\_\_  
Notary Public  
My Commission Expires: April 22, 2020

**ROBERT A. LABELLE**  
Notary Public - New Hampshire  
My Commission Expires April 22, 2020