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.

Mark H. Collin

Treasurer

Northern Utilities, Inc.

State of New Hampshire Rockingham, ss.

Subscribed and sworn to this 3rd of April, 2013, before me

Notary Public

My Commission Expires:

SANDRA L. WHITNEY Notary Public - New Hampshire My Commission Expires March 10, 2015