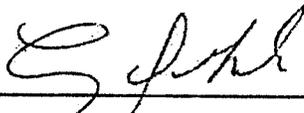




PENNICHUCK
 PENNICHUCK EAST UTILITY, INC.

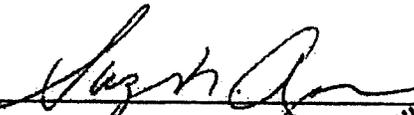
I, Larry D. Goodhue, the officer in charge of the utility accounts of Pennichuck East Utility, Inc. ("Pennichuck"), based on my personal knowledge, information and belief, hereby attest, pursuant to PUC Rule 1604.01, 1604.06 and 1604.08, that the cost and revenue statements and the supporting data submitted, 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.

May 29, 2013
 Date



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

Subscribed and sworn to this 29th of May, 2013, before me



 Justice of the Peace/Notary Public

My Commission Expires _____

