



September 11, 2012

**RE: CERTIFICATION**

I hereby certify that the information filed within this application is consistent with the Board's accounting requirements and procedures in the Board's Accounting Procedures Handbook for Electric Distribution Utilities, revised December 31, 2011, and any other accounting procedures the Board may approve from time to time.

A handwritten signature in black ink, appearing to read "D. Arnold", written over a horizontal line.

David Arnold, Chief Financial Officer  
London Hydro Inc.