



**OHIO VALLEY ELECTRIC CORPORATION
INDIANA-KENTUCKY ELECTRIC CORPORATION**

3932 U. S. Route 23
P. O. Box 468
Piketon, Ohio 45661
740-289-7200

WRITER'S DIRECT DIAL NO:
740-289-7215

OFFICER'S CERTIFICATION

A review of the affairs and activities of Ohio Valley Electric Corporation and its wholly owned subsidiary, Indiana-Kentucky Electric Corporation (Companies), during the year ended December 31, 2017, has been made under my supervision; and in my opinion, the audited financial statements present fairly the financial conditions of the Companies as of December 31, 2017, and the results of the operations, thereof, in accordance with generally accepted accounting principles consistently applied throughout the period. To the best of my knowledge and belief, there has been no Potential Default, Default, or Event of Default by the Companies, and the Companies are in compliance with the covenants of the current debt agreements.

A handwritten signature in black ink, appearing to be "JJS", written over a horizontal line.

Chief Financial Officer, Secretary and Treasurer
OHIO VALLEY ELECTRIC CORPORATION
INDIANA-KENTUCKY ELECTRIC CORPORATION