

Name of Distributor: Kitchener-Wilmot Hydro Inc.

Year of Cost Allocation Study: 2010

#	Cost Element Name	System of Accounts (USoA)	Sheet Number	Row Number	Column Name	Data Input
1	Customer Premises - Operation Labour	5070	O2	111	Residential	13,924.73
2	Customer Premises - Materials and Expenses	5075	O2	112	Residential	8,016.29
3	Meter Expense	5065	O2	110	Residential	242,305.82
4	Maintenance of Meters	5175	O2	117	Residential	378.60
5	Meter Reading Expense	5310	O2	120	Residential	224,477.42
6	Customer Billing	5315	O2	121	Residential	1,044,867.99
7	Amortization Expense - General Plant assigned to Meters		O2	130	Residential	41,773.27
8	Admin and General		O2	131	Residential	708,347.77
9	Allocated PILS (Directly Related Costs)		O2	132	Residential	87,531.12
10	Allocated PILS (Avoided Costs)		O2	81	Residential	79,112.72
11	Total Number of Customers		I6	38	Residential	78,139