

<b>Impact of the new cost allocation on 2014 and percentage to be used by cost service</b>						
	Cost center	2014			New cost allocation percentage	
		New cost allocation method			Unregulated	Regulated
		Unregulated	Regulated	Total		
	Administration expenses	751,404	4,499,799	5,251,203	14%	86%
Ei costs	Insurance D&O	121,927	36,048	157,975	77%	23%
	Stock based compensation	89,148	98,193	187,341	48%	52%
	Internal charges Ei	297,306	700,968	998,274	30%	70%
	IT Ei	13,398	209,896	223,294	6%	94%
	IT services CIS	45,735	716,518	762,253	6%	94%
	IT services IT	38,352	230,740	269,092	14%	86%
	Credit and collection	14,490	130,412	144,902	10%	90%
	Regulation	13,400	2,491,770	2,505,170	1%	99%
	Sales administration	204,242	258,247	462,489	44%	56%
	Sales commercial	0	97,477	97,477	0%	100%
	Sales residential	0	122,428	122,428	0%	100%
	Advertising	0	6,550	6,550	0%	100%
	Customer service (Operation)	17,446	966,247	983,693	2%	98%
	Main & services	0	410,886	410,886	0%	100%
	Regulation & Measurement	0	34,233	34,233	0%	100%
	Administration and opération	0	4,286	4,286	0%	100%
	Main & Services - Maintenance	0	804,372	804,372	0%	100%
	Regulation & Measurement - Maintenance	0	78,783	78,783	0%	100%
	Meter reading	0	271,582	271,582	0%	100%
	Customer billing	386,173	947,481	1,333,654	29%	71%
	Work management	52,256	185,273	237,529	22%	78%
	Dispatch	46,496	164,851	211,347	22%	78%
	Communication	20,281	306,618	326,899	6%	94%
	JC & Hip cleaning	956,039	0	956,039	100%	0%
	Furnace cleaning	143,532	0	143,532	100%	0%
	Rental equipment maintenance	1,765,930	0	1,765,930	100%	0%
	<b>Total cost allocation</b>	<b>4,977,553</b>	<b>13,773,660</b>	<b>18,751,213</b>	<b>27%</b>	<b>73%</b>
	<b>Total cost allocation under the actual cost allocation methodology</b>	<b>4,618,802</b>	<b>14,132,412</b>	<b>18,751,214</b>	<b>25%</b>	<b>75%</b>