



Lakefront Utilities Inc.

Lakefront Utilities Inc. (LUI) filed a claim for account Disposition and Recovery/Refund of Regulatory Balances (2012) of \$551,374.

As a result of Lakefront Utilities Inc.'s analysis regarding Disposition and Recovery/Refund of Regulatory Balances (2012), the above claim for \$551,374 should be removed to allow for Lakefront to adjust the balance.

LUI's claim when filed was (\$29,281). The revised claim is (\$580,655) as indicated below:

		Projected Interest on Dec-31-16 Balances		2.1.7 RRR
Account Descriptions	Account Number	Projected Interest from January 1, 2018 to April 30, 2018 on Dec 31, 2016 balance adjusted for disposition during 2017 ²	Total Interest	Total Claim
				As of Dec 31, 2016
Group 1 Accounts				
LV Variance Account	1550		8,170	424,168
Smart Metering Entity Charge Variance Account	1551		(98)	(1,713)
RSVA - Wholesale Market Service Charge ⁵	1580		(10,758)	(380,184)
Variance WMS – Sub-account CBR Class A ⁵	1580		0	0
Variance WMS – Sub-account CBR Class B ⁵	1580		2,081	86,465
RSVA - Retail Transmission Network Charge	1584		2,153	93,318
RSVA - Retail Transmission Connection Charge	1586		3,181	106,933
RSVA - Power ⁴	1588		13,524	694,418
RSVA - Global Adjustment ⁴	1589		(27,935)	(1,604,060)
Disposition and Recovery/Refund of Regulatory Balances (2009) ³	1595		0 <input type="checkbox"/> Check to Dispose of Account	0
Disposition and Recovery/Refund of Regulatory Balances (2010) ³	1595		0 <input type="checkbox"/> Check to Dispose of Account	0
Disposition and Recovery/Refund of Regulatory Balances (2011) ³	1595		0 <input type="checkbox"/> Check to Dispose of Account	(14,004)
Disposition and Recovery/Refund of Regulatory Balances (2012) ³	1595		(35,757) <input type="checkbox"/> Check to Dispose of Account	544,917
Disposition and Recovery/Refund of Regulatory Balances (2013) ³	1595		0 <input type="checkbox"/> Check to Dispose of Account	3,371
Disposition and Recovery/Refund of Regulatory Balances (2014) ³	1595		(2) <input type="checkbox"/> Check to Dispose of Account	(96,329)
Disposition and Recovery/Refund of Regulatory Balances (2015) ³	1595		786,681 <input type="checkbox"/> Check to Dispose of Account	259,935
Disposition and Recovery/Refund of Regulatory Balances (2016) ³ <i>Not to be disposed of until a year after rate rider has expired and that balance has been audited</i>	1595		(61,998) <input type="checkbox"/> Check to Dispose of Account	(234,568)
RSVA - Global Adjustment	1589	0	(27,935)	(1,604,060)
Total Group 1 Balance excluding Account 1589 - Global Adjustment		0	707,178	1,023,406
Total Group 1 Balance		0	679,242	(580,655)
LRAM Variance Account (only input amounts if applying for disposition of this account)	1568		0	0
Total including Account 1568		0	679,242	(580,655)

As noted in the memo filed regarding the adjustment to Disposition and Recovery/Refund of Regulatory Balances (2012), the adjustment is an internal adjustment to Lakefront's General Ledger and the issue and adjustment does not have a retroactive impact on rates.