

**MDR\_22 D.44 Miscellaneous Information.**

Reserve Accounts. Information on whether or not the utility maintains reserve accounts (e.g., an injuries and damages reserve account). If so, provide the monthly balances in reserve accounts for the Base Year, the prior Historical Year, the Test Period and To Date. This listing should include the monthly debits and credits to the reserve accounts. Also, provide the amount included in the Base Year and the projected Test Period expenses, by account, for building-up the reserve balances.

Answer: The Company maintains reserve accounts only for specific events. The dollar amounts are discussed in further detail in the "Reserve Accrual" section of QGC Exhibit 3.25 in Kelly Mendenhall's testimony.

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