MDR\_22 D.01 **Miscellaneous Information.**

Accounting – Changes. A detailed description of Material changes in accounting policies or procedures adopted by the utility since the prior general rate case or as anticipated through the end of the Test Period. This will include a detailed description of the impact of change in accounting policy or procedure on the Test Period and identify the basis of the change.

Answer: There were no material changes in accounting policies or procedures adopted by the Company since the prior general rate case or as anticipated through the end of the Test Period.

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