**Section 285.3225 Schedule C-24: Legal Expense and Reserves**

a) Provide an analysis of the reserve for outstanding lawsuits, claims, etc., included in rate base. The number of years of information provided shall be according to the test year proposed as directed in Section 285.3000(e).

b) The following information should be provided:

1) Year;

2) Account number or subaccount number for each reserve;

3) Description of reserve;

4) Balance at beginning of year;

5) Additions to reserve;

6) Amounts charged to legal expense;

7) Other; and

8) Balance at end of year.