**Section 605.150 Accounting Instruction 33**

a) Delete Paragraphs A and B of Accounting Instruction 33, "Operating Income – Depreciation Expense."

b) Relabel Paragraph C as A, and replace "When the straight-line method is used, the" with "Depreciation."

c) Relabel Paragraph D as B, and add "(See Accounting Instruction 39.)" at the end of the paragraph.