**Section 605.155 Accounting Instruction 34**

a) In Paragraph C(1) of Accounting Instruction 34, "Operating Income – Income Taxes," delete "Certain regulatory bodies have required" and replace with "The Commission requires" in the first sentence. In the second sentence of Paragraph C(1), delete "They have" and replace with "It has."

b) In Paragraph C(2) of Accounting Instruction 34, delete the second sentence.