**Section 605.6600 Account 660**

Delete the material in Account 660, "Advertising Expenses," and replace with the following:

"This account shall include the cost of labor, materials used and expenses incurred in advertising designed to promote or retain the use of utility service, except advertising the sale of merchandise by the utility. The account shall be maintained so that informational and instructional advertising can be readily ascertained. For expenses related to merchandising, jobbing, and contract work, see Account 416, 'Cost and Expenses of Merchandising, Jobbing, and Contract Work.'"