**Section 650.125 Accounting Instruction 21**

a) In Paragraph B(5) of Accounting Instruction 21, "Utility Plant - Purchased or Sold," delete "according to the regulatory treatment of the Commission." (See also Accounting Instruction 39(B)(1), paragraph 4, for adjustment to Account 108, "Accumulated Depreciation," if Accounting Instruction 39(B)(2) is applicable.)

b) In Paragraph D of Accounting Instruction 21, add "for approval based on compliance with this Part" to the end of the paragraph.