**Section 505.970 Operation and Maintenance Expense Chart of Accounts**

In the Operation and Maintenance Expense Chart of Accounts, the notation "(Reserved)" is deleted at Accounts 914 and 915. In the place of this notation at Account 914, the caption "Revenues from merchandising, jobbing and contract work" is added, and in the place of this notation at Account 915, the caption "Cost and expenses of merchandising, jobbing and contract work" is added.