

1 **Volume 3, Section 2 – Browne, Regulatory Accounting**

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3 **Q. Please confirm that Section 3461 of the CICA Handbook “Employee Future**
4 **Benefits” does not create an obligation to fund (as opposed to record) employee**
5 **future benefits.**

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7 A. Section 3461 of the CICA Handbook does not include an obligation to fund OPEB
8 liabilities.