

ORIGINAL

Decision No. 12691.

BEFORE THE RAILROAD COMMISSION OF THE STATE OF CALIFORNIA.

In the Matter of the Investigation on)
 the Commission's own motion of a pro-)
 posed Uniform Classification of Ac-)
 counts for gas corporations having an-)
 nual operating revenues of more than)
 \$250,000.00.)

Case Number 1940.

J. T. Ryan, H. T. Terry, for Pacific Gas and Electric Company.
 B. B. Stith, for Western States Gas and Electric Company.
 James F. Pollard, for Coast Valleys Gas and Electric Company.
 Arthur F. Bridge, for Southern Counties Gas Company of California.
 A. B. Carpenter, for San Joaquin Light and Power Corporation.
 J. A. Cannon, for San Diego Consolidated Gas and Electric Company.
 O. L. Moore, for Los Angeles Gas and Electric Corporation.
 Chas. T. Hills, for Sacramento Gas Company.

WHITTLESEY, Commissioner:OPINION

This is a proceeding instituted by the Commission's own motion for the purpose of fixing and prescribing a new classification of accounts, hereafter referred to as a Uniform System of Accounts, for Gas Corporations whose annual operating revenues exceed \$250,000.

The gas corporations affected by the proposed change were notified of the hearing held herein and given a chance to appear and show cause, if any they had, why the Commission should not adopt and prescribe a uniform system of accounts similar to that on file in this proceeding and marked Commission's "Exhibit A".

At the hearing certain changes were suggested by representatives of several companies. These changes have been considered. In so far as we deem them practical, we have incorporated the changes in the Commission's "Exhibit A", which exhibit has been revised and

a copy of the revised draft filed in this proceeding and marked Commission's "Exhibit A Amended".

The foregoing System of Accounts prescribed or adopted by the order contained herein must be kept by all gas corporations having annual operating revenues in excess of \$250,000. Such corporations will, on and after January 1, 1924, be relieved from keeping their accounts and records relating to gas operations, as required by the Uniform System of Accounts now in effect. Gas corporations having annual operating revenues of \$250,000.00 or less, must continue to keep their accounts and records, as required by the Commission's Uniform System of Accounts effective January 1, 1913 and now in effect.

Section 48 of the Public Utilities Act provides that--

"Where the Commission has prescribed the forms of accounts, records or memoranda to be kept by any public utility for any of its business, it shall thereafter be unlawful for such public utility to keep any accounts, records or memoranda for such business other than those so prescribed, or those prescribed by or under the authority of any other state or of the United States, excepting such accounts, records or memoranda as shall be explanatory of and supplemental to the accounts, records or memoranda prescribed by the Commission."

I herewith submit the following form of order:-

ORDER

A public hearing having been held in the above entitled matter and the Commission having given due consideration to the evidence submitted at such hearing,

IT IS HEREBY ORDERED AND DIRECTED that all gas corporations having annual operating revenues in excess of \$250,000.00 must, on and after January 1, 1924, keep their accounts and records in accordance with the Uniform System of Accounts contained in the Commission's "Exhibit A Amended", filed in this proceeding, which Uniform System of Accounts is hereby adopted and prescribed by the Railroad Commission for gas corporations having annual operating revenues in excess of \$250,000.00.

IT IS HEREBY FURTHER ORDERED AND DIRECTED that gas corporations having annual operating revenues in excess of \$250,000.00 be, and they are hereby, relieved, on and after January 1, 1924, from keeping their accounts and records relating to gas operations in accordance with the Uniform System of Accounts effective January 1, 1913, and now in effect.

IT IS HEREBY FURTHER ORDERED AND DIRECTED that gas corporations having annual operating revenues of \$250,000.00 or less must continue to keep their accounts and records relating to gas operations, in accordance with the Uniform System of Accounts effective January 1, 1913 and now in effect.

The foregoing Opinion and Order are hereby approved and ordered filed as the Opinion and Order of the Railroad Commission of the State of California.

DATED at San Francisco, California, this 13th day of October, 1923.

C. S. ...

D. ...

J. T. ...
Commissioners.