

Decision No. 23422

BEFORE THE RAILROAD COMMISSION OF THE STATE OF CALIFORNIA

In the Matter of the Application of
SIERRA PACIFIC POWER COMPANY
for relief from the order of the
Railroad Commission made and en-
tered in Case No. 1845.

Case No. 1845

ORIGINAL

BY THE COMMISSION:

FOURTH SUPPLEMENTAL ORDER

The Railroad Commission by its order in Decision No. 11353 dated December 13, 1922, adopted and prescribed a system of accounts for electric utilities which is substantially the same as that prescribed by the Federal Power Commission for licensees. The Federal Power Commission by its Order No. 42, adopted June 16, 1936, prescribed a new system of accounts effective January 1, 1937 for public utilities and licensees, subject to the provisions of the Federal Power Act. This system of accounts differs in several respects from that now prescribed by the Railroad Commission.

The Sierra Pacific Power Company in a petition filed on December 23, 1936 reports that it owns and operates facilities used for the transmission and sale of electrical energy in interstate commerce and is subject to the jurisdiction of the Federal Power Commission. The company owns and operates electric properties situate in California and Nevada. It requests that it be permitted to keep its accounts for its electric properties in accordance with the system of accounts prescribed by the Federal Power Commission, effective on and after January 1, 1937, and that it be relieved from the order of the Commission in said Decision No. 11353 dated December 13, 1922.

The Commission has considered the request of Sierra Pacific Power Company. It has for several reasons, none of which go to the provisions of the new system of accounts, felt that it should not at this time adopt the Federal Power Commission's new system of accounts.

At a later date it will consider the adoption of that system of accounts. In the meantime we believe that the request of Sierra Pacific Power Company should be granted, subject to the condition that the Commission reserves the right to amend or annul this Fourth Supplemental Order and require the company to comply with such system of accounts as the Commission may prescribe.

IT IS HEREBY ORDERED that the Commission's order in Decision No. 11353, dated December 13, 1922, be and the same is hereby modified so as to permit Sierra Pacific Power Company, effective January 1, 1937, to keep its accounts and records for its electric properties in accordance with the system of accounts for public utilities and licensees prescribed by the Federal Power Commission under its Order No. 42, adopted June 16, 1936, or as the same may be amended from time to time, and that said Sierra Pacific Power Company be relieved on and after January 1, 1937 from keeping its accounts and records in accordance with the uniform system of accounts for electric corporations prescribed by the order in said Decision No. 11353, dated December 13, 1922, provided that the Commission reserves the right to amend or annul this Fourth Supplemental Order, and require said Sierra Pacific Power Company to comply with such system of accounts as the Commission may prescribe.

DATED at San Francisco, California, this 28th day of December, 1936.

W. B. Harris
Leon Whidell
William H. Wood
Frank R. R. R.
Commissioners.