

LBM

Decision No. 28547

BEFORE THE RAILROAD COMMISSION OF THE STATE OF CALIFORNIA

In the Matter of the Application of)
CALIFORNIA PUBLIC SERVICE COMPANY)
for relief from the order of the)
Railroad Commission made and entered)
in Case No. 2173, Decision No. 15636.)

Case No. 2173

BY THE COMMISSION:

ORIGINAL

FIRST SUPPLEMENTAL ORDER

The Railroad Commission of the State of California by its order in Decision No. 15636 dated November 13, 1925, in Case No. 2173, prescribed a system of accounts for Class B electric utilities, that is, electric utilities having annual operating revenues exceeding \$50,000. but not over \$250,000.

On February 6, 1937 the California Public Service Company, which operates electric properties in California and Oregon, filed its petition in Case No. 2173 for relief from the order in Decision No. 15636 dated November 13, 1925. In its petition the company represents that it is a Class B electric utility, that it owns and operates facilities used for the transmission and sale of electricity in interstate commerce between the States of Oregon and California and that it is therefore a public utility subject to the jurisdiction of the Federal Power Commission. Reports on file with the Commission show that about 68% of applicant's operating revenues are obtained from business in California, the remainder of its revenue being obtained from business in Oregon.

Applicant asks permission to keep its accounts in the manner prescribed by the Federal Power Commission. It recites that the Commissioner of Public Utilities of Oregon has recently directed

applicant to keep its accounts and records in accordance with the uniform system of accounts for Class A and Class B electric utilities prescribed by the Commissioner, effective January 1, 1937. It further recites that such system of accounts is substantially the same as that prescribed by the Federal Power Commission. We are not familiar with the system of accounts prescribed by the Commissioner of Public Utilities of Oregon and are making no finding herein that the system of accounts prescribed by such Commissioner is substantially the same as that prescribed by the Federal Power Commission.

We are familiar with the system of accounts prescribed by the Federal Power Commission and have no objection if applicant will keep its accounts and records in accordance with that system until such time as the Commission may order it to do otherwise, insofar as its California operations are concerned.

IT IS HEREBY ORDERED that the Commission's order in Decision No. 15636 dated November 13, 1925 be, and the same is hereby modified so as to permit California Public Service Company to keep its accounts and records for its 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, as amended, and that California Public Service 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 said order in Decision No. 15636 dated November 13, 1925, provided that the Commission reserves the right to amend or annul this First Supplemental Order and require said California Public Service Company to comply with such system of accounts as the

Commission may hereafter prescribe.

DATED at San Francisco, California, this 13th day of
February, 1937.

W. H. ...
Leon ...
Frank ...
Ray & Kelley
Commissioners.