

Decision No. 37242

BEFORE THE RAILROAD COMMISSION OF THE STATE OF CALIFORNIA

In the Matter of the Investigation on the Commission's Own Motion to Prescribe a list of Units of Property and Accounting Procedure relating to the Retirement of Investment of Electric Plant Accounts.

ORIGINAL

Case No. 4379

BY THE COMMISSION:

FOURTH SUPPLEMENTAL ORDER

The Commission by Decision No. 35476, dated June 9, 1942, as amended by Decision No. 36116, dated January 19, 1943, authorized Pacific Gas and Electric Company to use the unit costs appearing in the statement filed on December 15, 1942, as Exhibit B in this proceeding to retire designated classes of electric distribution capital installed by it and its predecessor companies, except those hereinafter mentioned, from 1920 to 1937, both inclusive. The authority is granted subject to the proviso that "said unit costs shall not be used to retire distribution capital formerly owned by San Joaquin Light and Power Corporation; by Midland Counties Public Service Corporation, or properties identified with the system of former Coast Valleys Gas and Electric Company,

which were constructed prior to January 1, 1932, or the properties identified with the system of former Western States Gas and Electric Company, which were constructed prior to July 1, 1932; and provided further that said unit costs, or any constituent item thereof, are not approved for any purpose other than that stated herein; and provided further that the authority herein granted is not construed as an approval of Pacific Gas and Electric Company's accounting procedure of retiring its property installed prior to January 1, 1920 or subsequent to December 31, 1937, or of its accounting procedure in retiring property formerly owned by San Joaquin Light and Power Corporation, Midland Counties Public Service Corporation, or properties identified with the system of former Coast Valleys Gas and Electric Company, which were constructed prior to January 1, 1932, or the properties identified with the system of former Western States Gas and Electric Company, which were constructed prior to July 1, 1932."

In said Exhibit B, Pacific Gas and Electric Company listed retirement unit costs for distribution transformers-overhead by name of the manufacturers of such transformers and by voltage. On July 8, Pacific Gas and Electric Company submitted for distribution transformers-overhead, a revised list of unit costs. The revised list of unit costs represents an average cost of all distribution transformers-overhead segregated by voltage, but not by name of manufacturer. The use of the revised unit costs will materially reduce the volume of accounting records. We believe that subject to the provisos

contained in Decision No. 35476 and recited herein, Pacific Gas and Electric Company should be allowed to substitute the distribution transformers-overhead unit costs filed on July 8, 1944 as Exhibit C for the distribution transformer-overhead unit costs appearing in said Exhibit B, therefore,

IT IS HEREBY ORDERED that Pacific Gas and Electric Company be, and it is hereby, authorized to use for write-off purposes the unit costs for distribution transformers-overhead appearing in the statement filed on July 8, 1944 as Exhibit C in this proceeding in lieu of the unit costs for distribution transformers-overhead appearing in Exhibit B filed December 15, 1942.

IT IS HEREBY FURTHER ORDERED that Decision No. 35476, dated June 9, 1942, as amended by Decision No. 36116, dated January 19, 1943, shall remain in full force and effect, except as modified by this Fourth Supplemental Order.

Dated at San Francisco, California, this 1st day of August, 1944.

Richard Locke
Justus F. Crummer
Francis R. Havenor

Ernest Powell
Commissioners.