Decision No. 44622

BEFORE THE PUBLIC UTILITIES 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.

Case No. 4379

## FIFTH SUPPLEMENTAL ORDER

By Decision No. 31618, dated January 3, 1939, as amended, the Commission adopted and prescribed for Class A and Class B electrical corporations a list, effective January 1, 1938, of units of property for use in recording retirements from certain plant accounts. Thereafter, by supplemental orders in this proceeding, the Commission authorized Pacific Gas and Electric Company to establish and use revised lists of units in recording its investment prior to January 1, 1938, from certain transmission and distribution accounts.

The company now reports that in order to facilitate the greater use of machine accounting, it finds it desirable to rearrange and consolidate the units relating to property installed prior to January 1, 1938, recorded in Account 360, Meters, and it therefore proposes, and asks permission, to use for write-off purposes the unit costs for meters and metering apparatus appearing in a statement entitled "Unit Costs for Write-off Values, 212-(360) Meters, Rearranged July 1950", filed in this proceeding on July 28, 1950, and marked Exhibit D. It appears that the pricing periods and territorial classifications heretofore established for electric meters and metering apparatus have been unchanged.

An investigation by the Commission's staff indicates that the company's proposal is reasonable; therefore,

IT IS HEREBY ORDERED that Pacific Gas and Electric Company be, and it hereby is, authorized to use for write-off purposes the unit costs for meters and metering apparatus appearing in the statement entitled as above, filed in this proceeding on July 28, 1950, as Exhibit D, in lieu of the unit costs for said equipment heretofore approved by the Commission.

This fifth supplemental order is effective upon the date hereof.

Dated at Law Maurister California, this 8th, day of August, 1950.