

ORIGINAL

Decision No. 45110

BEFORE THE PUBLIC UTILITIES COMMISSION OF THE STATE OF CALIFORNIA

In the Matter of the Investigation)	
on the Commission's own motion of)	
the proposed uniform system of ac-)	Case No. 1760
counts for carriers by water.)	
-----)	

SECOND SUPPLEMENTAL ORDER

WHEREAS, by Decision No. 11260, dated November 23, 1922, as amended, the Commission, among other things, adopted and prescribed for Class A Carriers by Water, that is, for those carriers having annual operating revenues of more than \$500,000, the uniform system or systems of accounts for carriers by water then in effect which had been prescribed by the Interstate Commerce Commission, and permitted carriers with annual revenues of less than \$500,000, if they so desired, to keep their accounts in accordance with said system or systems; and,

WHEREAS, effective January 1, 1947, as amended to January 1, 1948, the Interstate Commerce Commission prescribed a new Uniform System of Accounts for Carriers by Inland and Coastal Waterways; and,

WHEREAS, some carriers by water are subject to the jurisdiction of both this Commission and the Interstate Commerce Commission; and,

WHEREAS, in the interest of uniformity it appears desirable for this Commission to adopt and prescribe for carriers by water under its jurisdiction said Uniform System of Accounts for Carriers by Inland and Coastal Waterways; therefore,


IT IS HEREBY ORDERED AND DIRECTED as follows:


1. The Uniform System of Accounts for Carriers by Inland and Coastal Waterways, effective January 1, 1947, as amended to January 1, 1948, which has been promulgated by the Interstate Commerce Commission, is hereby adopted and prescribed by the Public Utilities Commission of the State of California for Class A Carriers by Water subject to its jurisdiction, in lieu of the uniform system or systems of accounts heretofore adopted and prescribed for such carriers.

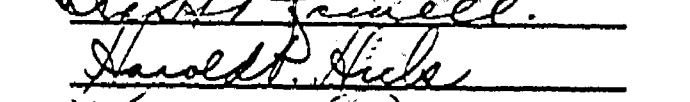
2. Class B Carriers by Water, that is, those carriers having annual operating revenues of \$500,000 or less, operating under the jurisdiction of the Public Utilities Commission, if they so desire, may keep their accounts in accordance with the provisions of said Uniform System of Accounts for Carriers by Inland and Coastal Waterways, effective January 1, 1947, as amended to January 1, 1948, in lieu of the uniform system or systems of accounts heretofore authorized and permitted for such carriers.

3. This second supplemental order will become effective as of the close of business on December 31, 1950.

Dated at San Francisco, California, this 12th day of December, 1950.



Justice F. Lawrence


Harold P. Hills


Kenneth P. Latta
Commissioners