

ORIGINAL

Decision No. 46235

BEFORE THE PUBLIC UTILITIES COMMISSION OF THE STATE OF CALIFORNIA

In the Matter of the Investigation on the)	
Commission's Own Motion into the Matter of	:	
Adopting and Prescribing Uniform Systems of)	
Accounts for "Passenger Stage Corporations,"	:	Case No. 4713
"Highway Common Carriers," "Radial Highway)	
Common Carriers" and "Highway Contract	:	
Carriers.")	

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In the Matter of the Investigation on)	
the Commission's Own Motion into the	:	
Matter of Adopting and Prescribing a)	
Uniform System of Accounts for Class I	:	Case No. 4967
"Highway Common Carriers", "Radial)	
Highway Common Carriers" and "Highway	:	
Contract Carriers".)	
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SIXTH SUPPLEMENTAL ORDER IN CASE NO. 4713
FIRST SUPPLEMENTAL ORDER IN CASE NO. 4967

By decisions in the above entitled proceedings, the Commission has prescribed uniform systems of accounts for motor carriers of persons and property and, in doing so, has grouped such carriers into the following three classes:

Class I - Carriers having average gross operating revenues (including interstate and intrastate) of \$100,000 or over annually.

Class II - Carriers having average gross operating revenues (including interstate and intrastate) of \$25,000 or more, but under \$100,000 annually.

Class III - Carriers having average gross operating revenues (including interstate and intrastate) of less than \$25,000 annually.

Such classification conformed with that provided by the Interstate Commerce Commission in the systems of accounts, then in effect, which it had prescribed for carriers under its jurisdiction. That commission subsequently amended its systems of accounts so as

to classify carriers as follows:

Class I - Carriers having average gross operating revenues (including interstate and intrastate) of \$200,000 or over annually.

Class II - Carriers having average gross operating revenues (including interstate and intrastate) of \$50,000 or over, but under \$200,000 annually.

Class III - Carriers having average gross operating revenues (including interstate and intrastate) of less than \$50,000 annually.

Some of the carriers operating in this state are engaged in interstate commerce under the jurisdiction of the Interstate Commerce Commission.

It appears to us that in order to simplify the accounting and reporting requirements imposed on motor carriers in this state, and in order to coordinate the accounting requirements prescribed by this Commission with those prescribed by the Interstate Commerce Commission, it is desirable and in the public interest to amend the uniform systems of accounts heretofore prescribed so as to group such carriers into the same classifications as those used by the Interstate Commerce Commission; therefore,

IT IS HEREBY ORDERED as follows:

1. The uniform systems of accounts heretofore prescribed by the Public Utilities Commission of the State of California for motor carriers of persons and property, and now in effect, hereby are amended so as to group said carriers, on and after January 1, 1952, into the following three classes:

Class I - Carriers having average gross operating revenues (including interstate and intrastate) of \$200,000 or more annually.

Class II - Carriers having average gross operating revenues (including interstate and intrastate) of \$50,000 or more, but under \$200,000 annually.

Class III - Carriers having average gross operating revenues (including interstate and intrastate) of less than \$50,000 annually.

2. Any Class II or Class III carrier, if it so desires, may follow the uniform system of accounts prescribed for carriers with larger average gross operating revenues.

3. This order will become effective thirty (30) days after the date hereof.

Dated at San Francisco California, this 8th day of October, 1951.

R. T. [Signature]

President

Justice F. [Signature]

Harold [Signature]

[Signature]

Commissioners