

ORIGINAL

Decision No. 48022

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 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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SECOND SUPPLEMENTAL ORDER

By Decision No. 42179, dated November 3, 1948, as amended by Decision No. 46285, dated October 8, 1951, the Commission adopted and prescribed for highway common carriers, radial highway common carriers and highway contract carriers having average gross operating revenues (including interstate and intrastate) of \$200,000 or more annually, the Uniform System of Accounts for Class I Common and Contract Motor Carriers of Property, Issue of 1948, prescribed by the Interstate Commerce Commission, with modifications set forth in said decisions.

On November 19, 1951, the Interstate Commerce Commission ordered that its Uniform System of Accounts for Class I Common and Contract Motor Carriers of Property, Issue of 1948, as revised and supplemented by its orders of February 16, 1950, March 27, 1950, August 17, 1951, and November 7, 1951, be published in a revised and codified form to be known as the "Uniform System of Accounts for Class I Common and Contract Motor Carriers of Property, Issue of 1952".

While the differences between the Issues of 1948 and 1952 are not numerous, they are substantial and of such a nature

as to destroy the comparability of financial statements based upon one issue with statements based upon the other. Some of the Class I highway common carriers, radial highway common carriers and highway contract carriers operate under the jurisdiction of this Commission and also of the Interstate Commerce Commission, being engaged in both intrastate and interstate commerce. It appears desirable and in the interest of uniformity and to assist this Commission in its regulatory activities, to adopt and prescribe the Issue of 1952 for Class I highway common carriers, radial highway common carriers, and highway contract carriers; therefore,

IT IS HEREBY ORDERED AND DIRECTED that the Uniform System of Accounts for Class I Common and Contract Motor Carriers of Property, Issue of 1952, prescribed by the Interstate Commerce Commission, be, and it hereby is, adopted and prescribed, effective on and after January 1, 1953, by the Public Utilities Commission of the State of California for all highway common carriers, radial highway common carriers, and highway contract carriers, as defined in the Public Utilities Code, having average gross operating revenues (including interstate and intrastate) of \$200,000 or over annually.

IT IS HEREBY FURTHER ORDERED that said Class I highway common carriers, radial highway common carriers and highway contract carriers be, and they hereby are, relieved, on and after January 1, 1953, from keeping their accounts in accordance with the Uniform System of Accounts, Issue of 1948, heretofore adopted and prescribed by this Commission, with modifications, by Decision No. 42179, dated November 3, 1948, as amended by Decision No. 46285, dated October 8, 1951.

IT IS HEREBY FURTHER ORDERED that this order shall become effective twenty (20) days after the date hereof.

Dated at San Francisco, California, this 9th day of December, 1952.

R. J. Morrison
President

Justin D. Calver
Harold A. Huls

Francis P. Patton
John E. Mitchell
Commissioners