

ORIGINAL

Decision No. 57576

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 for Class C telephone utilities the Uniform System of Accounts for Class C telephone utilities prescribed by the Federal Communications Commission or adopt and prescribe the same with modifications.

Case No. 4540

SECOND SUPPLEMENTAL ORDER

WHEREAS, the Commission, after hearings, has prescribed uniform systems of accounts for the several classes of public utilities operating under its jurisdiction, and

WHEREAS, it appears to be necessary and desirable for the Commission in the exercise of its regulatory functions to clarify and expand its said systems with respect to customers' deposits to establish credit, therefore,

IT IS HEREBY ORDERED as follows:

1. Account 160 of the Uniform System of Accounts for Class C Telephone Utilities, effective January 1, 1958, prescribed by Decision No. 55708, dated October 22, 1957, is amended to read as follows:

"160 Customers' Deposits

- A. This account shall be credited with amounts deposited with the utility by subscribers as security for the payment of telephone bills. It shall be charged with amounts refunded to subscribers and with amounts applied to uncollectible bills.

B. Unclaimed deposits that may lawfully be written off as unrefundable, because of failure to locate the rightful owner or for some other reason, shall be credited to Account 530, Uncollectible Operating Revenues - Dr., upon the expiration of one year after service has been discontinued."

2. This second supplemental order will become effective on January 1, 1959.

Dated at San Francisco, California, this 10th day of November, 1958.

E. Lynn Fox
President
Robert Mitchell
Paul C. Fairman
William D. Cook
Theodore H. Jensen
Commissioners