

ORIGINAL

Decision No. 5757?

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 the)
Uniform System of Accounts for Gas : Case No. 4458
Utilities recommended by the National)
Association of Railroad and Utilities :
Commissioners and of prescribing a)
list of units of property. :
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FIRST 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 227 of the Uniform System of Accounts for Gas Corporations, effective January 1, 1949, prescribed by Decision No. 42068, dated September 21, 1948, is amended to read as follows:

"227. Customers' Deposits

A. This account shall include all amounts deposited with the utility by customers as security for the payment of 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 254, Reserve for Uncollectible Accounts, upon the expiration of one year after service has been discontinued."

2. This first 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 L. ...
Paul ...
William ...
Theodore ...
Commissioners