C.4923-S MON

Decision No.

57579

BEFORE THE PUBLIC UTILITIES COMMISSION OF THE STATE OF CALIFORNIA

In the Matter of the Investigation on the Commission's Own Motion of the Adoption of the Amendments to the Uniform System of Accounts for Telephone Companies, prescribed by the Federal Communications Commission.

Case No. 4923

ORIGINAL

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

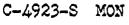
WHEREAS, it appears to be necessary and desirable for the Commission in the exercise of its regulatory functions to clarify and expand its said systems with respect to customers' deposits to establish credit, therefore,

IT IS HEREBY ORDERED as follows:

1. Account 31.160 of the Uniform System of Accounts for Class A and Class B Telephone Companies, effective January 1, 1958, prescribed by Decision No. 55289, dated July 22, 1957, is amended to read as follows:

"31.160 Customers' deposits

(a) This account shall include the amount of cash deposited with the company by customers as security for the payment for telephone service.



(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 31.118, subaccount (b), Reserve for uncollectible accounts - Cr., upon the expiration of one year after service has been discontinued, if such a reserve is maintained; otherwise, shall be credited to Account 31.530, Uncollectible operating revenues - Dr.

Note: Advance payments made by prospective customers prior to the establishment of service shall be credited to account 164."

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