

ORIGINAL

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

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.

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

E. L. Fox
President
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Commissioners