

ORIGINAL

Decision No. 57763

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

THIRD SUPPLEMENTAL ORDER

WHEREAS, the Commission by Decision No. 57579, dated November 10, 1958, amended the Uniform System of Accounts for Class A and Class B Telephone Companies, effective January 1, 1958, so as to expand and clarify the accounting instructions applicable to Account 31.160, Customers' deposits, and

WHEREAS, it now appears that this modification of the uniform system of accounts will result in a conflict between the accounting instructions prescribed by this Commission and those prescribed by the Federal Communications Commission, the resultant effect being that those telephone companies subject to the accounting jurisdiction of the Federal Communications Commission would either be required to maintain two sets of accounting records or would be unable to follow the modified instructions prescribed by this Commission; therefore,

IT IS HEREBY ORDERED as follows:

1. In order to remove such conflict of instructions, the action taken in Decision No. 57579, dated November 10, 1958, is rescinded, and the instructions pertaining to Account 31.160,

Customers' deposits, as contained in the Uniform System of Accounts for Class A and Class B Telephone Companies, effective January 1, 1958, as prescribed by Decision No. 55289, dated July 22, 1957, shall remain in full force and effect.

2. This third supplemental order will become effective on the date hereof.

Dated at San Francisco, California, this 30th day of December, 1958.

E. Lynn Fox  
President  
W. C. Mitchell  
Paul L. Hester  
Walter J. Cook  
Robert J. Jenner  
Commissioners