Decision No.

66839

original

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

FOURTH SUPPLEMENTAL ORDER

By Decision No. 64426, dated October 23, 1962, being the Third Supplemental Order in the above-entitled matter, this Commission, with minor modifications, adopted and prescribed for Class C telephone companies under its jurisdiction, that is, those telephone companies having average annual operating revenues of not less than \$1,500 nor more than \$100,000, the Uniform System of Accounts for Class C Telephone Companies, January 1961 Edition, prescribed by the Federal Communications Commission.

Under date of May 22, 1963, the Federal Communications Commission by Document No. 63-472, in Docket No. 14898, further amended its prescribed Uniform System of Accounts for Class C Telephone Companies so as to remove revenues from private line toll terminals, local loops and related equipment from local

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service revenues and to include them in toll service revenues. This Amendment is identified as the portion of Transmittal Sheet No. VIII-3 relating to Part 33 of the Rules and Regulations of the Federal Communications Commission.

In order to coordinate the accounting requirements of the three classes of telephone companies, we find said Amendment to be desirable and in the public interest. On the basis of these findings, we conclude that this Commission should adopt and prescribe said Amendment. A public hearing is not necessary.

IT IS ORDERED that:

1. The Uniform System of Accounts for Class C Telephone Companies prescribed by the Federal Communications Commission, January 1961 Edition, as adopted and prescribed by the Public Utilities Commission of the State of California by Decision No. 64426, dated October 23, 1962, hereby is amended in the form and to the extent set forth in the portion of Transmittal Sheet No. VIII-3 relating to Part 33 of the Rules and Regulations of the Federal Communications Commission.

2. The Secretary of the Commission is directed to cause a copy of this decision to be served on each Class C telephone utility operating in this State.

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3. This Fourth Supplemental Order shall become effective twenty days after such service.

	Dated at	San Arancisco		, Californ:	_, California, this	
2.5 th day	of	FEBRUARY	, 1964.		N	
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