

**ORIGINAL**

Decision No. 68840

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

FIFTH SUPPLEMENTAL ORDER

By Decision No. 64279, dated September 19, 1962, being the Fourth Supplemental Order in the above-entitled matter, this Commission, with minor modifications, adopted and prescribed for Class A and Class B telephone companies under its jurisdiction the Uniform System of Accounts for Class A and Class B 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 A and Class B Telephone Companies so as to remove revenues from private line toll terminals, local loops and related equipment from local 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 31 of the Rules and Regulations of the Federal Communications Commission.

Some of the telephone companies in California operate under the jurisdiction of this Commission and also of the Federal Communications Commission, being engaged in both intrastate and interstate commerce. In order to simplify the accounting and reporting requirements imposed on these telephone companies and also to coordinate the accounting requirements prescribed by this Commission with those imposed by the Federal Communications Commission, 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 A and Class B 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. 64279, dated September 19, 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 31 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 A and Class B telephone utility operating in this State.

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

Dated at San Francisco, California,  
this 25<sup>th</sup> day of February, 1964.

Wallis L. Bennett  
President  
Carl E. Ruppel  
Robert W. Page  
George T. Trover  
Frederic B. Halbluff  
Commissioners