

ORIGINAL

Decision No. 69912

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

EIGHTH SUPPLEMENTAL ORDER

By Decision No. 68534, dated February 3, 1965, being the Seventh Supplemental Order in the above-entitled matter, this Commission adopted and prescribed for Class A and Class B telephone companies under its jurisdiction the amendment identified in Transmittal Sheet No. VIII-6 relating to Part 31 of the Rules and Regulations of the Federal Communications Commission.

Under dates of June 9, 1965 and July 21, 1965, the Federal Communications Commission adopted certain amendments to the Uniform System of Accounts for Class A and Class B Telephone Companies. These amendments, identified in Transmittal Sheet No. VIII-7, consist of the following:

1. Delete from Section 31.100:4(b) the requirement that telephone companies maintain permanently the detailed records supporting amounts included in journal entries recorded to open Account 100.4, Telephone plant acquisition adjustment.
2. Delete pole stubs, pole butts and crossarms from the list of retirement units pertaining to Account 241, Pole lines in Section 31.6.

Some of the telephone companies in California operate under the jurisdiction of this Commission and also the Federal Communications Commission, being engaged in both interstate and intrastate 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 prescribed by the Federal Communications Commission, we find the above-described amendments to be desirable and in the public interest. On the basis of these findings we conclude that this Commission should adopt and prescribe said amendments. 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 further amended in the form and to the extent set forth in that portion of Transmittal Sheet No. VIII-7 relating to Part 31 of the Rules and Regulations of the Federal Communications Commission.

2. The Secretary of the Commission is hereby 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 Eighth Supplemental Order shall become effective January 1, 1966. However, any company may, at its option, adopt the changes relating to Section 31.100:4(b) retroactively to September 1, 1965.

Dated at San Francisco, California, this 9th
day of NOVEMBER, 1965.

Frederick B. Helms
President
J. E. Mitchell
George L. Brewer
Augustus
William G. Bennett
Commissioners