

ORIGINAL

Decision No. 72824

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

TENTH SUPPLEMENTAL ORDER

By Decision No. 71115, dated August 16, 1966, being the Ninth Supplemental Order in the above-entitled matter, this Commission, with certain 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, September 1965 Edition, prescribed by the Federal Communications Commission and identified as Volume VIII, Part 31 of the Rules and Regulations of the Federal Communications Commission. The system of accounts so prescribed applied to telephone companies having average annual operating revenues exceeding \$100,000.

Under the dates of January 5 and January 25, 1967, the Federal Communications Commission further amended its prescribed Uniform System of Accounts for Class A and Class B Telephone Companies. The January 5 amendment clarified the accounting for teletypewriter revenues, and the January 25 amendment effected the deletion of references to obsolete

property items and the addition of items which have become representative. The amendments are included with Transmittal Sheet No. VIII(65)-2 relating to Volume VIII, Part 31 of the Rules and Regulations of the Federal Communications Commission. The effective date of the January 5, 1967 amendment is January 1, 1968, and the January 25, 1967 amendment was made effective April 1, 1967.

In order to coordinate the accounting and reporting requirements of the Class A and Class B telephone companies with those imposed by the Federal Communications Commission, we find said amendments to be desirable and in the public interest. On the basis of this finding 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, September 1965 Edition, prescribed by the Federal Communications Commission, as adopted and prescribed with modifications by the Public Utilities Commission of the State of California by Decision No. 71115, dated August 16, 1966, hereby is further amended to the extent set forth in the portion of Transmittal Sheet No. VIII(65)-2 relating to Volume VIII, 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 order shall become effective twenty days after the date hereof.

Dated at San Francisco, California,
this 1st day of AUGUST, 1967.

[Signature]
President

[Signature]

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Commissioners