

Decision No. 74012

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 Uniform Systems of
Accounts for "Passenger Stage
Corporations," "Highway Common
Carriers," "Radial Highway Common
Carriers" and "Highway Contract
Carriers."

Case No. 4713

In the Matter of the Investigation
on the Commission's Own Motion
into the Matter of Adopting and
Prescribing a Uniform System of
Accounts for Class I "Highway
Common Carriers," "Radial Highway
Common Carriers" and "Highway
Contract Carriers."

Case No. 4967

TENTH SUPPLEMENTAL ORDER IN CASE NO. 4713
SIXTH SUPPLEMENTAL ORDER IN CASE NO. 4967

By Decision No. 70040, dated December 7, 1965, in the above-entitled matters, this Commission adopted the Uniform System of Accounts for Class I and Class II Common and Contract Motor Carriers of Property, Issue of 1965, prescribed by the Interstate Commerce Commission, together with certain addenda, and also a condensation thereof in the form of a comparison chart for Class III certificated motor carriers of property.

Effective January 1, 1968, the Interstate Commerce Commission increased the amount of average annual gross operating revenues from \$200,000 to \$300,000 for the dividing point between Class II and Class III motor carriers of property.

Section 793 of the Public Utilities Code reads, in part,
as follows:

"The system of accounts and the forms of accounts, records, and memoranda prescribed by the commission for corporations subject to the provisions of the Interstate Commerce Act and the acts amendatory thereof and supplementary thereto, shall not be inconsistent with the systems and forms from time to time established for such corporations by the Interstate Commerce Commission."

The Commission has considered further the above-entitled matters and finds that: (1) numerous motor carriers of property are subject to the jurisdiction of both the Interstate Commerce Commission and this Commission and (2) the adoption by this Commission of the amended grouping of carriers referred to herein would coordinate the accounting requirements prescribed by this Commission with those prescribed by the Interstate Commerce Commission.

On the basis of the foregoing findings, we conclude that this Commission should adopt and prescribe the January 1, 1968 amended grouping of motor carriers of property ordered by the Interstate Commerce Commission. A further public hearing is not necessary.

IT IS ORDERED that:

1. The uniform system of accounts and chart of accounts adopted and prescribed by Decision No. 70040, dated December 7, 1965, in the above-entitled matters, are hereby amended by changing the groupings therein to the following:

Class I: Carriers having average annual gross operating revenues (including interstate and intrastate) of \$1,000,000 or more from property motor carrier operations.

Class II: Carriers having average annual gross operating revenues (including interstate and intrastate) of \$300,000, but less than \$1,000,000, from property motor carrier operations.

Class III: Carriers having average annual gross operating revenues (including interstate and intrastate) of less than \$300,000 from property motor carrier operations.

2. For the purpose of complying with this order, any Class II or Class III motor carrier of property may, at its option, place itself in a group higher than the one in which it falls on the basis of its average annual gross operating revenues.

3. The effective date of this order is the date hereof. However, any carrier may adopt the amended grouping retroactively to January 1, 1968.

Dated at San Francisco, California, this 23rd day of APRIL, 1968.

[Signature]
President

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Commissioners