Decision No.

74194 ORIGINAL

BEFORE THE PUBLIC UTILITIES COMMISSION OF THE STATE OF CALIFORNIA

In the matter of the application of (1) CALIFORNIA CITIES WATER COMPANY for authority (a) to merge with Clinton County Water Company, San Dimas-Unaster Company, San Dimas-Charter Oak Domestic Water Company and The Columbia Land and Water Company; and (b) to issue the shares of common stock required to give effect to such merger; and

(2) SAN DIMAS-CHARTER OAK DOMESTIC WATER COMPANY to merge with and into California Cities Water Company.

Application No. 47080 (Filed October 30, 1964)

## ORDER REOPENING PROCEEDING FOR FURTHER HEARING

The Commission, by Decision No.68242, dated November 24, 1964, authorized the merger of San Dimas-Charter Oak Domestic Water Company and other entities into California Cities Water Company, a California corporation, but reserved action on California Cities' request to record certain journal entries, pending determination by the Commission as to the reasonableness of the amounts involved.

The Commission, thereafter, by Decision No. 70149, dated January 4, 1966, authorized California Cities to enter upon its books as of December 1, 1964, the journal entry, utility plant accounts and reserve for depreciation account schedule, insofar as they pertained to Plant Accounts 311 to 378, inclusive, as set forth in Amended Exhibit C attached to California Cities' amendment, filed December 14, 1965, to its petition for an order approving proposed journal entries and plant accounts.

The authority granted by Decision No. 70149 covered all property except intangible plant and land (Accounts 301 to 306,

inclusive). The balances, as of December 1, 1964, to be recorded in Accounts 301 to 306 are in dispute as between the Commission staff and California Cities Water Company.

Therefore, IT IS ORDERED that Application No. 47080 be and is hereby reopened for further hearing before Commissioner Bennett or Examiner Gregory and at such time and place as may hereafter be determined, but upon due notice, for the limited purpose of receiving evidence and argument on the issue of the proper amounts to be recorded in California Cities Water Company's Accounts 301 to 306, inclusive, as the balances in those accounts, as of December 1, 1964, for intangible plant and land.

Commissioners

Commissioner Fred P. Morrissey, being necessarily obsent, did not participate in the disposition of this proceeding.