

**ORIGINAL**

Decision No. 75028

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

ELEVENTH 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, together with the amendments thereto identified in Transmittal Sheet No. VIII(65)-1, prescribed by the Federal Communications Commission and identified as Volume VIII, Part 31 of the Rules and Regulations of the Federal Communications Commission. Subsequent amendments to the prescribed Uniform System of Accounts for Class A and Class B Telephone Companies adopted by the Federal Communications Commission, and identified in Transmittal Sheet No. VIII(65)-2, were adopted by this Commission by Decision No. 72824, dated August 1, 1967, being the Tenth Supplemental Order in the above-entitled matter. The system of accounts so prescribed and amended applies to telephone companies having average annual operating revenues exceeding \$100,000.

Under the date of June 19, 1968, the Federal Communications Commission adopted a further amendment to its prescribed Uniform System of Accounts for Class A and Class B Telephone Companies. In general the amendment relates to continuing property records, retirement units for cable plant, and minor revisions of instructions pertaining to plant under construction and plant retired. The amendment is the subject of Transmittal Sheet No. VIII(65)-3 relating to Volume VIII, Part 31 of the Rules and Regulations of the Federal Communications Commission. The sections affected pertaining to Class A and Class B telephone companies are: 31.100:2(a), 31.2-25(a) & (b)(2), 31.2-26(a), 31.8, and Appendix B to Part 31 (sections 1(b), 2(a) & (d)). The effective date of the June 19, 1968 amendment is January 1, 1969.

In order to coordinate and achieve consistency in the accounting and reporting requirements applicable to California Class A and Class B telephone companies with those imposed by the Federal Communications Commission, we find said amendment to be desirable and in the public interest. On the basis of this finding 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, 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, and

as amended by Decision No. 72324, dated August 1, 1967, hereby is further amended to the extent set forth in the portion of Transmittal Sheet No. VIII(65)-3 relating to Volume VIII, Part 31, of the Rules and Regulations of the Federal Communications Commission.

2. The Secretary is directed to give notice as required by Section 794 of the Public Utilities Code by transmitting a copy of this order to each Class A and Class B telephone utility operating in this State.

3. The effective date of this order shall be January 1, 1969, unless within fifteen days after receipt of this decision a Class A or Class B telephone utility operating in this State requests a public hearing in writing, in which event the effective date shall be stayed until further order of the Commission.

4. In the event this order is stayed, prior to January 1, 1969, the Secretary shall so notify, in writing, each Class A and Class B telephone utility operating in this State.

Dated at San Francisco, California, this 3rd day of DECEMBER, 1968.

William Symons, Jr.  
President  
William L. Howard  
August  
Robert M. Monsey  
Commissioners

Commissioner Peter E. Mitchell, being necessarily absent, did not participate in the disposition of this proceeding.