

Decision No. 75030

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 for Class C telephone)
 utilities the Uniform System of)
 Accounts for Class C telephone)
 utilities prescribed by the)
 Federal Communications Commission)
 or adopt and prescribe the same)
 with modifications.)

Case No. 4540

NINTH SUPPLEMENTAL ORDER

By Decision No. 71114 dated August 16, 1966, being the Seventh Supplemental Order in the above-entitled matter, this Commission, with certain modifications contained in such order, adopted and prescribed for Class C telephone companies under its jurisdiction the Uniform System of Accounts for Class C Telephone Companies, September 1965 Edition, prescribed by the Federal Communications Commission and identified as Volume VIII, Part 33 of the Rules and Regulations of the Federal Communications Commission. Further modifications of the Uniform System of Accounts for Class C Telephone Companies, adopted by this Commission, are contained in and adopted by Decision No. 72823, dated August 1, 1967, being the Eighth Supplemental Order in the above-entitled

matter. The system of accounts so prescribed and modified applies to telephone companies having average annual operating revenues exceeding \$1,500 but not more than \$100,000.

Under the date of June 19, 1968, the Federal Communications Commission further amended its prescribed Uniform System of Accounts for Class C Telephone Companies. This amendment clarifies, by note, the required accounting for material installed and retired, and the labor and incidental costs involved in replacing the minor items of telephone plant in a central office or at a large private branch exchange by requiring that substantial expenditures for such purposes be handled through the telephone plant and depreciation reserve accounts. The amendment is included with Transmittal Sheet No. VIII(65)-3 relating to Volume VIII, Part 33 of the Rules and Regulations of the Federal Communications Commission. The effective date of the June 19, 1968 amendment is January 1, 1969.

In order to coordinate and make consistent the accounting and reporting requirements of the Class C telephone companies imposed by this Commission with those of 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 C Telephone Companies, September 1965 Edition, prescribed by the Federal Communications Commission, as adopted and prescribed with subsequent modifications by the Public Utilities Commission of the State of California by Decisions Nos. 71114 and 72823, dated August 16, 1966 and August 1, 1967, respectively, hereby is further amended to the extent set forth in the portion of Transmittal Sheet No. VIII(65)-3 relating to Volume VIII, Part 33, Section 33.81 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 C 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 C 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 C telephone utility operating in this State.

Dated at San Francisco, California,
this 5th day of DECEMBER, 1968.

William Amos, Jr.
President
William W. Pender
Augusta
Fred P. Manssey
Commissioners

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