

**ORIGINAL**

Decision No. 25031

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

THIRTEENTH SUPPLEMENTAL ORDER IN CASE NO. 4713  
EIGHTH SUPPLEMENTAL ORDER IN CASE NO. 4967

By Decision No. 70040, dated December 7, 1965, as supplemented by Decision No. 74012, dated April 23, 1968 and Decision No. 74165, dated May 28, 1968, in the above-entitled matters, this Commission adopted and prescribed 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 modifications, and also prescribed a condensation thereof in the form of a comparison Chart of Accounts for certain Class III carriers.

Effective January 1, 1967, the Interstate Commerce Commission amended said system of accounts with respect to the

accounting treatment of extraordinary and prior period items in the determination of net income. The amendments are included with Order No. 32155 issued by the Interstate Commerce Commission, Division 2, on September 5, 1967.

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 regulatory authority of the United States, shall not be inconsistent with the systems and forms from time to time established for such corporations by or under the authority of the United States."

After further consideration of the above-entitled matters we find that: (1) numerous motor carriers of property are subject to the jurisdiction of both the Interstate Commerce Commission and this Commission; (2) the adoption by this Commission of the amendments referred to herein would coordinate the accounting requirements prescribed by this Commission with those prescribed by the Interstate Commerce Commission; and (3) subsequent to the date of the next preceding supplemental orders in these proceedings, the City Carriers' Act was repealed.

On the basis of the foregoing findings, we conclude that this Commission should (a) adopt and prescribe the amendments referred to herein, and (b) delete "Carriers as defined in Section 3911 of the City Carriers' Act" from those to which a Uniform System of Accounts or Chart of Accounts is applicable. A further public hearing is not necessary.

IT IS ORDERED that:

1. The amendments adopted by the Interstate Commerce Commission, Division 2, on September 5, 1967, pertaining to the Uniform System of Accounts for Class I and Class II Motor Carriers of Property, are hereby adopted and prescribed by this Commission for all motor carriers of property subject to its accounting requirements.

2. Decision No. 70040, dated December 7, 1965, and Decision No. 74165, dated May 28, 1968, in the above-entitled matters are hereby amended by deleting from the ordering paragraphs thereof the words "Carriers as defined in Section 3911 of the City Carriers' Act."

3. 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 motor carrier of property subject to this Commission's accounting requirements.

4. The effective date of this order shall be January 1, 1969, unless within fifteen days after receipt of this decision a motor carrier of property affected thereby requests a public hearing in writing, in which event the effective date shall be stayed until further order of the Commission. However, any such carrier may adopt the amendments retroactively to January 1, 1967 or January 1, 1968.

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5. In the event this order is stayed, prior to January 1, 1969 the Secretary shall so notify, in writing, each motor carrier of property subject to this Commission's accounting requirements.

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

William J. Lyons, Jr.  
President  
William W. Dwyer  
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Augustus  
Neil P. Monnesey  
Commissioners

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