

ORIGINAL

Decision No. 76185

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)	Case No. 4713
Corporations," "Highway Common)	
Carriers," "Radial Highway Common)	
Carriers" and "Highway Contract)	
Carriers.")	

FOURTEENTH SUPPLEMENTAL ORDER

By Decision No. 74101, dated May 14, 1968, this Commission adopted and prescribed the Uniform System of Accounts for Class I Common and Contract Motor Carriers of Passengers, Issue of 1955, as modified to reflect amendments adopted to and including September 18, 1967, prescribed by the Interstate Commerce Commission, together with a condensation thereof in the form of a comparison chart of accounts for the smaller carriers, to be effective January 1, 1969, for all passenger stage corporations subject to this Commission's jurisdiction. Said decision designated certificated motor carriers of passengers Class I if average gross operating revenues were \$200,000 or over annually, Class II if such revenues were \$50,000 or over but less than \$200,000, and Class III if such revenues were less than \$50,000.

On January 21, 1969, the Interstate Commerce Commission issued its Order No. 35045, effective January 1, 1969, amending the prior classification of common and contract motor carriers

of passengers to the following:

	Average Annual Gross Operating Revenues <u>1/</u>
Class I	\$1,000,000 or more
Class II	\$200,000 but less than \$1,000,000
Class III	Less than \$200,000

1/ From passenger motor carrier operations,
including interstate and intrastate.

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."

We have given further consideration to the above-entitled
matter and find that: (1) some passenger stage corporations are
subject to the jurisdiction of both the Interstate Commerce
Commission and this Commission; and (2) the adoption by this
Commission of the amended classification referred to herein would
coordinate the accounting and reporting requirements prescribed by
this Commission for passenger stage corporations 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, 1969
amended classification of common and contract motor carriers of
passengers ordered by the Interstate Commerce Commission. A
further public hearing is not necessary.

In adopting and prescribing said classification, this Commission does not commit itself to be bound by such adoption for the purpose of fixing rates or of determining other matters which may come before it.

IT IS ORDERED that:

1. The uniform system of accounts and chart of accounts adopted and prescribed by Decision No. 74101, dated May 14, 1968, in the above-entitled matter, are hereby amended by changing the classifications therein to the following:

- Class I Carriers having average annual gross operating revenues (including interstate and intrastate) of \$1,000,000 or more from passenger motor carrier operations.
- Class II Carriers having average annual gross operating revenues (including interstate and intrastate) of \$200,000, but less than \$1,000,000, from passenger motor carrier operations.
- Class III Carriers having average annual gross operating revenues (including interstate and intrastate) of less than \$200,000 from passenger motor carrier operations.

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

3. The Secretary of the Commission is hereby directed to give notice as required by Section 794 of the Public Utilities Code by transmitting a copy of this order to each passenger stage corporation subject to this Commission's accounting requirements.

4. The effective date of this order shall be January 1, 1970, unless within 15 days after receipt of this decision a passenger stage corporation 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 passenger stage corporation may adopt the amended classification retroactively to January 1, 1969.

5. In the event this order is stayed, prior to January 1, 1970 the Secretary shall so notify, in writing, each passenger stage corporation subject to this Commission's accounting requirements.

Dated at San Francisco, California,
this 16th day of SEPTEMBER, 1969.

William J. Synovitz
President

Augustine J. [illegible]

[illegible]

Verma L. Stinson
Commissioners