

ORIGINAL

Decision No. 76505

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	)	Case No. 4923
the Uniform System of Accounts for	)	
Telephone Companies prescribed by	)	
the Federal Communications	)	
Commission.	)	

TWELFTH SUPPLEMENTAL ORDER

By Decision No. 71115, dated August 16, 1966, as amended by Decisions Nos. 72824, dated August 1, 1967, and 75028, dated December 3, 1968, in the above-entitled matter, this Commission, with certain modifications, adopted and prescribed the Uniform System of Accounts for Class A and Class B Telephone Companies, September 1965 Edition, prescribed by the Federal Communications Commission. The system of accounts applies to telephone companies having average annual operating revenues exceeding \$100,000.

Subsequent to our entering the Eleventh Supplemental Order in this proceeding, the Federal Communications Commission adopted numerous changes pertaining to said system of accounts, which changes accompany its Transmittal Sheet No. VIII(65)-4 to Volume VIII of Rules and Regulations September 1965 Edition. Said changes relate primarily to (a) the treatment of extraordinary

and delayed items, and (b) the substitution of retained earnings for earned surplus.

In order to facilitate coordination of 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 changes to be desirable and in the public interest. On the basis of this finding we conclude that this Commission should adopt and prescribe said changes. 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 heretofore adopted and prescribed with modifications by the Public Utilities Commission of the State of California, is hereby modified further by incorporating therein the changes accompanying said Transmittal Sheet No. VIII(65)-4.

2. The Secretary of this 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 Class A and Class B telephone utility operating in this State.

3. The effective date of Ordering Paragraph No. 1 hereof shall be January 1, 1970, 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 this Commission.

4. In the event this order is stayed, prior to January 1, 1970, the Secretary of this Commission shall so notify, in writing, each Class A and Class B telephone utility operating in this State.

5. Except as otherwise specified for Ordering Paragraph No. 1, the effective date of this order is the date hereof.

Dated at San Francisco, California,  
this 2nd day of DECEMBER, 1969.

William S. ...  
President

Secretary

Commissioner

Commissioner

Commissioners