

MAY 8 1992

Decision 92-05-008 May 8, 1992

BEFORE THE PUBLIC UTILITIES COMMISSION OF THE STATE OF CALIFORNIA

Application of R. S. Greitz,)	
President, Western Traffic Services,)	
Inc. on behalf of Crum & Crum)	
Enterprises, Inc. requesting)	
authorization of departure from)	Application 91-10-046
General Order 123-G to excuse)	(Filed October 21, 1991)
carrier from filing its 1990 Annual)	
Report and not suspend the carrier's)	
operating authorities on)	
December 18, 1991.)	

OPINION

R. S. Greitz, president of Western Traffic Services, Inc., filed this application on behalf of Crum & Crum Enterprises, Inc. (C&C or applicant), who request authority to delay filing the annual report required by the Commission. Applicant alleges that it derives most, 97.4%, of its revenues from warehouse operations, the balance from trucking. It obtained trucking authority in July 1988; trucking operations began in January 1989. C&C's current accounting system does not use the Uniform System of Accounts (USOA) and its fiscal year is not on a calendar year; both must be changed to conform to the Commission's requirements. Such changes take time and cannot be done haphazardly, according to applicant.

Applicant originally requested an exemption from the requirement to file a 1990 annual report, in a letter from Greitz to Kenneth K. Louie dated April 19, 1991. That request allegedly was denied. By letter dated May 23, 1991, C&C asked for a 60-day extension to file that report, with the extra time to allow C&C to bring its records into compliance and prepare the report. That request was never answered, according to Greitz.

Then by letter from Bruce DeBerry of Transportation Division to C&C dated September 18, 1991, C&C was notified that the

report was not filed by April 30, 1991, as required by General Order (GO) 123-G and/or GO 124-C, and if not filed by October 19, 1991, C&C's operating authority would be suspended and not reinstated until a \$750 fine is paid and the report filed. C&C was informed that it could protest this action by filing a formal application, which it did in filing this application on October 21, 1991.

Attached to the application is C&C's income statement and balance sheet for the fiscal year ended November 30, 1990.

We conclude that C&C has demonstrated reasonable justification for a once-only extension of time to change its accounting system to conform to the USOA, and to change to a calendar-year reporting basis. C&C only recently became involved in trucking and derives only a small portion of its revenues from that source. This does not excuse C&C from complying with Commission requirements, but it does warrant allowing additional time now.

We will allow C&C 60 days from the effective date of this order to file the 1990 annual report. The 1991 annual report, normally due on April 1, 1992, will be due 60 days after the 1990 annual report. In subsequent years, the annual reports will be due on the normal schedule prescribed in the GOs or by the Transportation Division.

Findings of Fact

1. C&C is a warehouse company that began trucking operations in July 1988.
2. C&C does not currently keep records in compliance with Commission GOs.
3. Significant accounting changes are necessary in order for C&C to comply with Commission GOs.
4. C&C requested additional time to file its 1990 annual report; the request was denied.

Conclusions of Law

1. C&C should be allowed reasonable additional time once-only to file its annual reports.
2. This order should be effective on the date signed in order to expedite C&C's compliance with GOs.

O R D E R

IT IS ORDERED that:

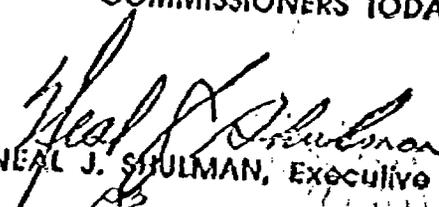
1. Crum & Crum Enterprises, Inc. (C&C or applicant) shall file its 1990 annual report in compliance with Commission General Order (GO) 123-G and/or GO 124-C as appropriate, within 60 days after the effective date of this order.
2. C&C shall file its 1991 annual report in compliance with Commission GO 123-G and/or GO 124-C as appropriate, within 120 days after the effective date of this order.
3. C&C shall file annual reports in compliance with Commission GO 123-G and/or GO 124-C as appropriate, for the years 1992 and later in accordance with the schedules set forth in the GOs.

This order is effective today.

Dated May 8, 1992, at San Francisco, California.

DANIEL Wm. FESSLER
President
JOHN B. OHANIAN
PATRICIA M. ECKERT
NORMAN D. SHUMWAY
Commissioners

I CERTIFY THAT THIS DECISION
WAS APPROVED BY THE ABOVE
COMMISSIONERS TODAY


- 3 - NEAL J. SCHULMAN, Executive Director