ORIGINAL

BEFORE THE PUBLIC UTILITIES COMMISSION OF THE STATE OF CALIFORNIA

In the Matter of Application of FOUR)
CORNERS PIPE LINE COMPANY, a Delaware)
corporation, for authority to
increase transportation rates for
crude petroleum and petroleum
products pursuant to the provisions)
of Section 454 of the Public
Utilities Code of the State of
California.

Application 82-04-66 (Filed April 28, 1982; amended July 7, 1982)

ORDER CORRECTING CLERICAL ERRORS

Ordering Paragraph 3 of Decision (D.) 83-08-037 issued August 3, 1983 in this proceeding provided that Four Corners Pipe Line Company (Four Corners) shall implement the accounting procedures adopted in the opinion portion of that decision in maintaining its books and accounting records.

The decision discussed accounting recommendations made by the staff and their acceptance or opposition by Four Corners. The decision incorrectly discussed staff accounting recommendations n, q and r. Stipulations were reached between staff and Four Corners on recommendations n and q. The discussion in D.83-08-037 should be corrected to reflect the wording of recommendations n and q agreed to by staff and Four Corners, which we intended to adopt. Inadvertently, we omitted discussion of recommendation r. It was our intention that recommendation r (rather than q) should not be adopted.

IT IS ORDERED that the discussion appearing on pages 20, 21, and 22 of D.83-08-037 under the heading "Audit Report Recommendations" is revised to the extent necessary:

- 1. To adopt the language of recommendations n and q agreed to by the staff and Four Corners Pipe Line Company, reading as follows:
 - "n. All employees maintain on a monthly basis timesheets or other documentation indicating time allocation and nature of work performed for California utility operations, nonutility operations and affiliated companies."
 - "q. Accounts receivable and the accounts payable to ARCO should not be netted out. Payments and cash advances should be accounted for separately; and payments or settlement of accounts should be clearly identified in separate gross transactions which leave an audit trail."
- 2. To substitute the following language for that set forth in the last full paragraph on page 21 of the decision:

Four Corners opposed the adoption of audit recommendations in paragraphs (e), (o), (p), and (r). These recommendations would require Four Corners to maintain books and records in a form different than that required under the adopted FERC Uniform System of Accounts. Other utilities are not required to record on their books and records expenses allocated between California jurisdictional and nonjurisdictional operations, although such

allocations are made by the utility and the staff for ratemaking purposes. Audit recommendations (e), (o), (p), and (r) will not be adopted.

This order is effective today.

Dated SEP 3 0 1983 , at San Francisco, California.

LEGNARD M. GRIMES, JR.
President
VICTOR CALVO
DONALD VIAL
WILLIAM T. BAGLEY
Commissioners

Commissioner Priscilla C. Grew. being necessarily absent. did not participate

I CERTIFY THAT THIS DECISION WAS APPROVED BY THE ABOVE COMMISSIONERS TOLLY.

Coseph E. Bodovitz, Executive Dingo