

ORIGINAL

Decision No. 89774 DEC 19 1978

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 Uniform System of Accounts for Electrical Corporations prescribed by the Federal Power Commission for public utilities and licensees.

Case No. 4230
(Reopened March 2, 1978)

In the Matter of the Investigation on the Commission's own motion to consider the adoption of a revised Uniform System of Accounts for Gas Corporations.

Case No. 6998
(Reopened March 2, 1978)

ORDER MODIFYING EFFECTIVE DATE OF DECISION NO. 89578

On October 31, 1978, the Commission issued Decision No. 89578 amending the Uniform System of Accounts prescribed by this Commission for electrical corporations and for gas corporations as set forth in Order No. 561, Docket No. RM75-27, issued by the Federal Power Commission on February 2, 1977.

Southern California Gas Company and Pacific Lighting Service Company filed a petition on November 16, 1978 requesting that the effective date of the order be modified from the effective date of December 1, 1978 (30 days after date of decision) to January 1, 1979. Petitioners claim that to require them to change their accounting and recording procedures on December 1, 1978 would create undue hardship in that all financial statements published for them would require disclosure of a change in method of recording and reporting allowance for funds used during construction during the fiscal year. Petitioners claim that the problem can be alleviated, without prejudice to any party, if the effective date of the October 31, 1978 order was changed to January 1, 1979.

There being no objection, we find that petitioners' request is reasonable and will modify our order accordingly.

IT IS ORDERED that:

1. The effective date of Decision No. 89578 shall be January 1, 1979.

2. The Executive Director of this Commission is hereby directed to serve a copy of this order on each respondent electrical corporation and gas corporation.

The effective date of this order is the date hereof.

Dated at San Francisco, California, this 19th day of DECEMBER, 1978.

Robert Bateman

President

William J. Gannon

Leonard L. Stufegian

Charles D. Howell

Clara T. DeWitt

Commissioners