

**WEST VIRGINIA**  
**SECRETARY OF STATE**  
KEN HECHLER  
**ADMINISTRATIVE LAW DIVISION**

Form #5

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FILED  
1988 FEB-3

**NOTICE OF AGENCY ADOPTION OF A PROCEDURAL OR INTERPRETIVE RULE  
OR A LEGISLATIVE RULE EXEMPT FROM LEGISLATIVE REVIEW**

AGENCY: Public Service Commission of West Virginia TITLE NUMBER: 150 CSR

CITE AUTHORITY: §24-1-7; 24-2-12

RULE TYPE: PROCEDURAL \_\_\_\_\_ INTERPRETIVE \_\_\_\_\_

EXEMPT LEGISLATIVE RULE §24-1-7  
CITE STATUTE(S) GRANTING EXEMPTION FROM LEGISLATIVE REVIEW

AMENDMENT TO AN EXISTING RULE: YES , NO \_\_\_\_\_

IF YES, SERIES NUMBER OF RULE BEING AMENDED: 6

TITLE OF RULE BEING AMENDED: Rules and Regulations for the  
Government of Telephone Utilities

IF NO, SERIES NUMBER OF NEW RULE BEING ADOPTED: \_\_\_\_\_

TITLE OF RULE BEING ADOPTED: \_\_\_\_\_

THE ABOVE RULE IS HEREBY ADOPTED AND FILED WITH THE SECRETARY OF STATE. THE  
EFFECTIVE DATE OF THIS RULE IS April 3, 1988

Michael D. Gunn

IN THE MATTER OF the Petition for  
Amendment of Rule 1.04, Uniform  
System of Accounts, of the  
Commission's Rules and Regulations  
for the Government of Telephone  
Utilities. General Order No. 187.6

ABSTRACT OF PROMULGATION HISTORY

On September 17, 1987, the Staff of the Public Service commission petitioned the Commission to commence rulemaking proceedings for the purpose of revising Rule 1.04 of the Rules and Regulations for the Government of Telephone Utilities. In its petition the Staff asserts that the Federal Communications Commission has revised its Uniform System of Accounts and financial reporting requirements effective January 1, 1988. Staff's purpose in proposing the amendment to Telephone Rule 1.04 is to minimize implementation costs for telephone companies in West Virginia and avoid the burdensome preparation of two different accounting systems for state and federal regulatory purposes.

On October 14, 1987, the Commission issued an order promulgating proposed rules and gave interested parties an opportunity to comment on or before November 13, 1987.

Comments were received from Continental Telephone Company, General Telephone Company of the South, AT&T Communications of West Virginia, C&P Telephone Company of West Virginia, McCaw Communications of Wheeling, Inc. and Mountain State Telephone Company.

Upon review of the Comments submitted, the Commission has modified the proposed rule as detailed in the order which promulgates and adopts the final rule. Therefore, on February 3, 1988, the

Commission adopted the Rule hereinafter set forth as Rule 1.04 of the Rules and Regulations for the Government of Telephone Utilities, as the final rule of the Commission, to become effective sixty (60) days after promulgation in accordance with W.Va. Code §24-1-7.

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FISCAL NOTE

This is a fiscal note issued pursuant to §§24-1-7 and 24-2-12 of the West Virginia Code, relating to General Order No. 187.6, Petition for Amendment of Rule 1.04, Uniform System of Accounts, of the Rules and Regulations for the Government of Telephone Utilities.

I. OBJECTIVES OF THE RULE

The purpose of the proposed rule change is to amend the existing Rule 1.04 so that the Commission's requirements governing accounting standards will be identical to the Federal Communication Commission's requirements governing accounting standards which will go into effect January 1, 1988. The proposed amendment will minimize implementation costs for telephone companies and will avoid the burdensome preparation of two different accounting systems for the state and federal regulatory purposes.

II. COST OF IMPLEMENTING THE PROPOSED RULESA. Cost of Implementation for the State:

There will be no implementation cost relating to this rulemaking for the State of West Virginia.

B. Cost of Implementation for Persons Affected by the Proposed Rule:

The Commission is of the opinion that any additional costs incurred by telephone companies as a result of the implementation of this Rule will be de minimis. The proposed Rule will save telephone companies the expense of preparing two different accounting systems for state and federal regulatory purposes.

III. THE EFFECT THIS MEASURE WILL HAVE ON THE COSTS OR REVENUES OF STATE GOVERNMENT (Information required by fiscal notes for either House of the Legislature.)

This rulemaking will have no effect on the cost and revenues of State Government.

IV. ECONOMIC IMPACT OF THE RULE ON THE STATE OR ITS RESIDENTS

There will be no economic impact if the proposed rule is adopted on either the State or its residents.

DATE February 3, 1988 AGENCY Public Service Commission

SIGNATURE OF AUTHORIZED REPRESENTATIVE

Arthur D. Geer  
CHAIRMAN

PUBLIC SERVICE COMMISSION  
OF WEST VIRGINIA  
LEGISLATIVE RULE  
CHAPTER 24-1  
SERIES VI

TITLE: Rules and Regulations for the Government of Telephone  
Utilities

Section

- 1.00 GENERAL
  - 1.00(1) Scope
  - 1.00(2) Authority
  - 1.00(3) Filing Date
  - 1.00(4) Effective Date
  - 1.00(5) Filing Requirements
  - 1.01 Policy
  - 1.02 Application of Rules
  - 1.03 Definitions
  - 1.04 Uniform System of Accounts
  
- 2.00 CUSTOMER RELATIONS
  - 2.01 Customer Billing
  - 2.02 Credit Considerations
  - 2.03 Reasons for Denying Service
  - 2.04 Insufficient Reasons for Denying or  
Discontinuing Service
  - 2.05 Complaints and Appeal
  - 2.06 Directories
  - 2.07 Labeling of Station Equipment
  
- 3.00 ENGINEERING
  - 3.01 Construction
  - 3.02 Inter-Exchange Trunks
  - 3.03 Grounded Circuits
  - 3.04 Selective Ringing
  - 3.05 Emergency Operation
  - 3.07 Construction Work Near Utility Facilities
  
- 4.00 METERING INSPECTIONS AND TESTS
  - 4.01 Provisions for Testing
  - 4.02 Meter Reading Records
  - 4.03 Meter Reading Interval
  - 4.04 Meter and Recording Equipment Test Facilities

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- 4.05 Meter and Recording Equipment Requirements
- 4.06 Initial Test
- 4.07 As-Found Tests
- 4.08 Routine Tests
- 4.09 Request Tests
- 4.10 Referee Tests
- 4.11 Test Records
  
- 5.00 RECORDS AND REPORTS
  - 5.01 Location of Records
  - 5.02 Preservation of Records
  - 5.03 Reports
  - 5.04 Report Format
  - 5.05 Management Audits
  
- 6.00 STANDARDS OF QUALITY OF SERVICE
  - 6.01 Basic Telephone Company Obligations
  - 6.02 Service Standards
  - 6.03 Operator Service Requirements
  - 6.04 Local Dial Service
  - 6.05 Inter Office Service Requirements
  - 6.06 Maintenance Requirements
  - 6.07 Transmission Requirements
  - 6.08 Miscellaneous Service Requirements
  
- 7.00 SAFETY
  - 7.01 Protective Measures
  
- 8.00 PROMOTIONAL PRACTICES
  - 8.01 Declaration of Public Policy
  
- 9.00 LOCAL EMERGENCY TELEPHONE SYSTEM
  - 9.01 Creation of Emergency Telephone Systems
  - 9.02 Establishment of Emergency Telephone Systems
  - 9.03 Reporting Requirements of the Telephone Utility
  
- 10.00 REDUCED TELEPHONE RATES FOR CERTAIN LOW-INCOME RESIDENTIAL CUSTOMERS
  - 10.01 Tariff Filings
  - 10.02 Provision of Tel-assistance Residential Service
  - 10.03 Rates and Charges
  - 10.04 Utility's Responsibility Upon Application
  - 10.05 Certification of Revenue Deficiency
  - 10.06 Notice to Customers

TITLE 150  
LEGISLATIVE RULE  
PUBLIC SERVICE COMMISSION

SERIES 6  
RULES AND REGULATIONS FOR  
THE GOVERNMENT OF TELEPHONE UTILITIES

{150-6-1 GENERAL

- 1.1 SCOPE -- These rules govern the operation and service of telephone utilities subject to the jurisdiction of the Public Service Commission of West Virginia pursuant to West Virginia Code {24-2-1.
- 1.2 AUTHORITY -- W.Va. Code {24-1-7, {24-2-1, {{24-2-6 and 8; {24-2C-1, {24-6-1.
- 1.3 FILING DATE -- February 3, 1988
- 1.4 EFFECTIVE DATE -- April 3, 1988

~~1.04~~ -- UNIFORM SYSTEM OF ACCOUNTS

1.8.

- (1) Under the authority of the West Virginia Code, Chapter 24, Article 2, Section 8, all local exchange telephone companies shall maintain a "Uniform System of Accounts", as promulgated by the Federal Communications Commission effective January 1, 1988, and contained in Part 32 under Title 47 of the Code of Federal Regulations, as subsequently revised by this Commission by rule or decision. Interexchange carriers shall maintain adequate accounting records such that each interexchange carrier will be able to comply with the annual reporting requirements of this Commission.
- (2) Each telephone company will inform the Commission, concurrent with informing the Federal Communications Commission, of its intention to follow new accounting standards prescribed by the Financial Accounting Standards Board (or successor authoritative accounting standard-setting groups). Changes in accounting standards will automatically take effect 90 days after the telephone company notifies the Commission, unless the Commission notifies the company to the contrary.
- (3) For the purpose of securing uniformity in the applications of this system, all questions of doubtful interpretation of accounting rules are to be submitted to the Commission for consideration and decision.