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Before the
FEDERAL COMMUNICATIONS COMMISSION
Washington, D.C.

DA 92-1756

In the Matter of)	
)	
Treatment of Local Exchange Carrier)	
Tariffs Implementing Statement of)	CC Docket No. 92-101 ✓
Financial Accounting Standards,)	
"Employers Accounting for)	
Postretirement Benefits Other Than)	
Pensions")	
)	
Bell Atlantic Tariff F.C.C. No. 1)	Transmittal Nos. 497, 536
)	
US West Communications, Inc. Tariff)	Transmittal No. 246
F.C.C. Nos. 1 and 4)	
)	
Pacific Bell Tariff F.C.C. No. 128)	Transmittal No. 1579

ORDER

Adopted: December 30, 1992;

Released: December 31, 1992

By the Chief, Common Carrier Bureau:

1. Bell Atlantic Telephone Companies (Bell Atlantic), US West Communications, Inc. (US West), and Pacific Bell (Pac Bell) filed the above-captioned tariffs to increase the rate limits set under the price cap plan, and their rates, in order to recognize an accounting change for postretirement employee benefits other than pensions, such as medical benefits. The accounting change is referred to as SFAS-106.¹ On April 29, 1992, the Common Carrier Bureau suspended the Bell Atlantic and US West tariffs for five months² and designated for investigation issues arising from the carrier's claim that the incremental change in accounting costs should be treated as a one-time

¹ See Bell Atlantic Telephone Companies Tariff F.C.C. No. 1, Transmittal No. 497 (Filed Feb. 28, 1992); US West Communications, Inc. Tariff F.C.C. Nos. 1 and 4, Transmittal No. 246 (Filed Apr. 3, 1992); Pacific Bell Tariff F.C.C. No. 128, Transmittal No. 1579 (Filed Apr. 16, 1992).

Effective November 25, under Transmittal No. 534, Bell Atlantic withdrew the material filed under Transmittal No. 497. Subsequently, on December 4, 1992, under Transmittal No. 536, Bell Atlantic refiled the same material it had previously withdrawn, with a scheduled effective date of January 1, 1993.

² The Common Carrier Bureau stated that since it anticipated that the issues raised for investigation of these tariffs would be resolved prior to the January 1, 1993 effective date of the Pac Bell tariff, it did not suspend the Pac Bell tariff. Treatment of Local Exchange Carrier Tariffs Implementing Statement of Financial Accounting Standards, 7 FCC Rcd 2724, n.3 (Com. Car. Bur. 1992).

exogenous cost change under price caps. The five month suspension of US West's tariff expires on December 31, 1992, and the tariff transmittals of Bell Atlantic and Pac Bell are currently scheduled to take effect on January 1, 1993.

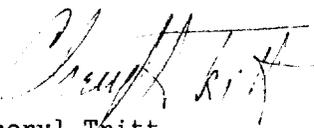
2. The Commission has not yet completed its investigation of the issues raised by these tariffs. In order to protect customers in the event the rate increases are found to be unlawful in that investigation, we are accordingly adopting an accounting order for all three carriers, under which they are required to keep accurate account of all amounts received by reason of the increased charges, and by whom and in whose behalf such amounts are paid. We are also suspending the tariff transmittals of Bell Atlantic and Pac Bell for one day.

3. ACCORDINGLY, IT IS ORDERED, pursuant to Section 204(a)(1) of the Communications Act, 47 U.S.C. Section 204(a)(1), and Section 0.291 of the Commission's Rules, 47 C.F.R. Section 0.291, the tariff revisions contained in Bell Atlantic Telephone Companies' Transmittal No. 536 and Pacific Bell Transmittal No. 1579 ARE SUSPENDED FOR ONE DAY.

4. IT IS FURTHER ORDERED that Bell Atlantic and Pacific Bell SHALL FILE tariff revisions reflecting this suspension no later than December 31, 1992. For this purpose, we waive Sections 61.58 and 61.59 of the Commission's Rules, 47 C.F.R. Sections 61.58 and 61.59, and assign Special Permission No. 92-1001.

5. IT IS FURTHER ORDERED, that Bell Atlantic, for its Transmittal No. 536 and all subsequent transmittals affecting the charges in its Tariff F.C.C. No. 1, Pacific Bell for its Transmittal No. 1579 and all subsequent transmittals affecting the charges in its Tariff F.C.C. No. 128, and US West Communications, Inc. for its Transmittal No. 246 and all subsequent transmittals affecting the charges in its Tariff F.C.C. Nos. 1 and 4 SHALL KEEP ACCURATE ACCOUNTS of all monies received by reason of increased charges, specifying by whom and in whose behalf such amounts were paid.

FEDERAL COMMUNICATIONS COMMISSION



Cheryl Tritt
Chief, Common Carrier Bureau