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IDaho PUBLIC UTILITIES COMMISSION

June 27, 2007

CAM-T-07-01

Jean D. Jewell
Commission Secretary
Idaho Public Utilities Commission
P.O. Box 83720
Boise, Idaho 83720-0074

Dear Ms. Jewell:

Find enclosed Cambridge Telephone Company's Idaho Broadband Tax Credit application. If you have any questions or need more information please contact me.

Thank you,

A handwritten signature in cursive script that reads 'Richard Wiggins' followed by a small flourish.

Richard Wiggins
General Manager
208-257-3314

Idaho Broadband Equipment Tax Credit Application

Company Information

Name of Company: Cambridge Telephone Company, Inc.

Address: P.O. Box 88, Cambridge, ID 83610
(208) 257-3314

Type of Company: Commercial ILEC

Contact Person: Richard Wiggins

Broadband Services Offered: DSL, TI, DS3, Frame Relay

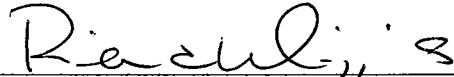
Network Description: Cambridge Telephone is connected to an OC-48 fiber ring through Syringa Networks. This fiber connects our Council, Cambridge and Indian Valley exchanges to Boise. Fiber has been extended out into the Cambridge, Council and Indian Valley exchanges to feed 18 remote DLC sites that provide DSL in each of their respective areas. Soft Switches have been installed in Cambridge, Council and Lowman with Calix DLC's to provide broadband access to these communities. Our continuing projects will shorten all loop lengths to 18,000 feet and provide 95% of our customer's broadband service.

Transmission Rate: From 256kb to 5Mb

Number and Percentage of Idaho Customers served: Cambridge Telephone currently serves 2062 customers. During 2006 we added 120 DSL customers for a total of 389 DSL customers. We currently estimate that 85% of our customers have DSL available in their area.

Equipment list: See attached list.

I hereby certify that I have read the applicable statutes for broadband investment income tax credit and believe that the equipment listed herein qualifies for the tax credit under Idaho Code 63-3029I.


Richard Wiggins, General Manager

2006 BROADBAND TAX CREDIT

Description	In Service	Quantity	Total	County	Exchange	Manufacturer	Function	GL
FTTH ONT's	Oct-06	1	55,167.71	Adams	Council	Calix	FTTH	2230.10
CISCO Router	Dec-06	1	15,621.60	Washington	Cambridge	Cisco	Router	2232.50
TOTAL			70,789.31					
Middle Fork DLC	Oct-06	1	50,230.43	Adams	Council	Calix	DLC Equipment	2232.30
Cottonwood DLC	Oct-06	1	46,358.70	Adams	Council	Calix	DLC Equipment	2232.30
Fort Hall DLC	Oct-06	1	53,473.60	Adams	Council	Calix	DLC Equipment	2232.30
East Fork DLC	Oct-06	1	47,535.66	Adams	Council	Calix	DLC Equipment	2232.30
Pole Creek DLC	Oct-06	1	41,160.43	Adams	Council	Calix	DLC Equipment	2232.30
Fruitvale DLC	Nov-06	1	45,251.29	Adams	Council	Calix	DLC Equipment	2232.30
Upperdale DLC	Nov-06	1	41,846.27	Adams	Council	Calix	DLC Equipment	2232.30
Calix Upgrades	Oct-06	1	14,516.06	Washington	Cambridge	Calix	Batteries	2232.30
Hall Road DLC	Oct-06	1	45,227.43	Washington	Cambridge	Calix	DLC Equipment	2232.30
DLC Installation	Oct-06	1	39,761.82	Adams	Council	Calix	DLC Equipment	2232.30
TOTAL			425,361.69					
Mill Creek Fiber	Dec-06	542	4,507.66	Adams	Council	Fiber	Buried Fiber	2423.10
Fort Hall Fiber	Dec-06	968	11,381.88	Adams	Council	Fiber	Buried Fiber	2423.10
Upperdale Fiber	Dec-06	22369	93,330.90	Adams	Council	Fiber	Buried Fiber	2423.10
Cuprum Rd. Fiber	Dec-06	34436	207,233.94	Adams	Council	Fiber	Buried Fiber	2423.10
Alta Street Fiber	Dec-06	542	4,858.54	Adams	Council	Fiber	Buried Fiber	2423.10
Salubria Rd Fiber	Oct-06	13053	54,175.12	Washington	Cambridge	Fiber	Buried Fiber	2423.10
Ridge Rd Fiber	Dec-06	46201	217,254.69	Adams	Council	Fiber	Buried Fiber	2423.10
TOTAL			592,742.73					
TOTAL			1,088,893.73					