

believes that the equipment identified meets the statutory criteria. Staff therefore recommended approval of the Application and further recommended that the Commission forward an approving Order along with a copy of the original Application to the Idaho State Tax Commission.

COMMISSION FINDINGS

Based upon our review of the Application and the recommendations of the Staff, we find that the Application for a qualifying broadband equipment Order should be granted. CenturyTel has adequately demonstrated that the equipment identified in its Application meets the statutory standards for qualifying broadband equipment subject to the tax credit. We further find that CenturyTel is a telecommunications carrier and, as presently configured, the installed equipment is an integral part of the Company's broadband network and that it is necessary to facilitate the delivery of broadband Internet service to Idaho customers. It is therefore appropriate for the Commission to issue this Order confirming that the equipment identified in CenturyTel's Application is qualified broadband equipment as defined in *Idaho Code* § 63-3029I.


ORDER

IT IS HEREBY ORDERED that CenturyTel of Idaho, Inc.'s Application for an Order certifying that it installed qualifying broadband equipment during 2011 is granted.

IT IS FURTHER ORDERED that a copy of this Order and a copy of CenturyTel's Application be served upon the Idaho State Tax Commission.

THIS IS A FINAL ORDER. Any person interested in this Order (or in issues finally decided by this Order) may petition for reconsideration within twenty-one (21) days of the service date of this Order with regard to any matter decided in this Order. Within seven (7) days after any person has petitioned for reconsideration, any other person may cross-petition for reconsideration. *Idaho Code* §§ 61-626, 63-3029I(4).


DONE by Order of the Idaho Public Utilities Commission at Boise, Idaho this 11th
day of October 2012.


PAUL KJELLANDER, PRESIDENT


MACK A. REDFORD, COMMISSIONER


MARSHA H. SMITH, COMMISSIONER

ATTEST:


Jean D. Jewell
Commission Secretary

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