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IDAHO PUBLIC  
UTILITIES COMMISSION

November 8, 2011

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Allen, Texas 75013

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Ms. Jean Jewell  
Commission Secretary  
P.O. Box 83720  
Boise, Idaho 83720-0074

CTC-T-11-02

RE: Broadband Tax Credit for January 1, 2010 – December 31, 2010 Investment – Citizens Telecommunications Company of Idaho d/b/a Frontier Communications of Idaho

Dear Ms Jewell:

Enclosed for filing with the Commission is the application of Citizens Telecommunications Company of Idaho d/b/a Frontier Communications of Idaho for a broadband tax credit for January 1, 2010 – December 31, 2010. Frontier requests that the Commission find the Company eligible to receive an Idaho tax credit and that the broadband equipment installed in 2010 meets the definition of qualified broadband equipment as set out in Idaho Code 63-30291(3)(b).

1. **Name and address of the applicant including a contact person in the event that there are questions regarding the application and its content.**

Kim Douglass, 805 Central Expressway South, Suite 200, Allen, TX 75013

2. **Indicate whether the applicant is a telecommunications carrier, a commercial mobile service carrier, a cable or video provider, a satellite carrier or other type of wireless carrier.**

Citizens Telecommunications Company of Idaho is a telecommunications carrier.

3. **Identify the area or location where the equipment is installed in Idaho.**

The equipment is installed in: Aberdeen, Cascade, Fairfield, Garden Valley, Homedale, McCall, New Meadows, Parma, Riggins, Whitebird and Wilder.

**4. Describe the type of broadband services offered to the public in Idaho.**

Asymmetrical Digital Subscriber Line (ADSL)

**5. State the network transmission rate in bits per second at which subscribers to the relevant broadband services can send and receive.**

Up to 512 Kbps send and 3 Mbps receive

**6. Provide the specific list of the equipment types that the application is requesting that the Commission determine is qualified broadband equipment” as defined in Idaho Code 63-30291(3)(b). List the brand, manufacturer, model numbers, and or other distinguishing features of the installed equipment.**

Please see attached.

**7. Quantify the percentage and number of potential Idaho customers that could be served with the broadband equipment and the percentage and number of non-Idaho subscribers that will be/could be served by the broadband network.**

Broadband is now available to approximately 15,899 Frontier Idaho customers. This is over 93% of the total customer base.

**8. Provide the dates and time periods that the broadband equipment was installed in Idaho.**

January 1, 2010 – December 31, 2010.

**9. Provide a written description (including the basic schematics or general drawings) of the relevant broadband network including a description of how the installed equipment is an “integral part” of the broadband network.**

Please see attached.

- 10. Enclose a statement certifying that the applicant has read the applicable statutes for broadband investment income tax credit and the applicant believes that the subject broadband equipment qualifies for the tax credit under Idaho Code 63-30291.**

Please see the attached statement of certification.

If you have any questions concerning this filing, please contact me at 972-908-4415.

Sincerely,

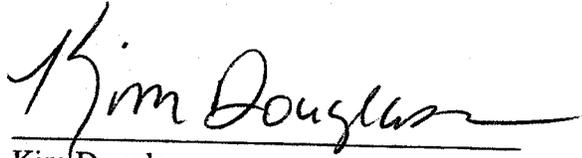
A handwritten signature in black ink that reads "Kim Douglass". The signature is written in a cursive, flowing style.

Kim Douglass  
Manager  
Compliance – Regulatory Affairs

## IDAHO BROADBAND CERTIFICATION

I hereby certify that representatives of Citizens Telecommunications Company of Idaho d/b/a Frontier Communications of Idaho (the applicant have read the applicable statutes for the broadband investment tax credit and the applicant believes that the subject broadband equipment qualifies for the tax credit under Idaho Code 63-3029I.

Dated November 8, 2011

A handwritten signature in black ink that reads "Kim Douglass". The signature is written in a cursive style and is positioned above a horizontal line.

Kim Douglass

Manager, Compliance

Citizens Telecommunications Company of Idaho

Citizens Telecommunications Company of Idaho d/b/a Frontier Communications of Idaho  
2010 Broadband Investment  
Idaho

No.	Description	Exchange	Total \$
5033750	INSTALL REPEATER SHELF IN ABERDEEN CO IDAHO	ABERDEEN	\$ 12,806.97
5033075	PLACE FIBER TRANSPORT CLEAR CREEK OPM CASCADE	CASCADE	\$ 76.00
5034970	INSTALL ADTRAN TA1248 GOSLIN LOOP AFC CASCADE ID.	CASCADE	\$ 19,243.59
5034972	INSTALL ADTRAN TA1248 IN PONDEROSA AFC CASCADE ID	CASCADE	\$ 10,727.50
5034977	INSTALL ADTRAN TA1248 IN CROWN POINT AFC ID	CASCADE	\$ 21,712.00
5035471	ADD OFFICE REPEATER SHELF IN CASCADE ID	CASCADE	\$ 12,429.03
5034350	INSTALL ADTRAN PORTS IN FAIRFIELD TA3000 IDAHO.	FAIRFIELD	\$ 6,857.94
5033798	INSTALL ADDITIONAL DSL PORTS IN PINETREE SLC ID	GARDEN VALLEY	\$ 7,835.65
5033975	INSTALL ADTRAN TA1148 IN GRIMES PASS IDAHO.	GARDEN VALLEY	\$ 10,066.90
5035115	INSTALL ADTRAN TA1248 IN TERRACE LAKES IDAHO.	GARDEN VALLEY	\$ 50,688.29
5035732	REPLACE RECTIFIERS AND PDU TERRACE LAKES IDAHO.	GARDEN VALLEY	\$ 16,575.76
5033615	INSTALL ADDITIONAL DSL IN JOHNSTONE RD AFC HMDL.	HOMEDALE	\$ 230.57
5034101	UPGRADE PROCESSOR FOR HOMEDALE BORDER ROUTER	HOMEDALE	\$ 35,154.89
5035109	INSTALL ADTRAN TA1148 ON SOUTHSIDE DRIVE IDAHO	HOMEDALE	\$ 14,759.06
5035247	PURCHASE SPARE ADTRANS FOR HOMEDALE ID DISTRICT.	HOMEDALE	\$ 10,595.84
5033902	HMDL ID.FIBER TO THE HMDL SCHOOL BJW CIAC	HOMEDALE	\$ 20,331.60
5033270	UPGRADE CALIX CONNECTION TO THE PSAX. HOMEDALE ID	HOMEDALE	\$ 329.92
5033805	INSTALL CISCO ONS-15454 IN HOMEDALE CO IDAHO.	HOMEDALE	\$ 64,671.48
5033902	HMDL ID.FIBER TO THE HMDL SCHOOL BJW CIAC	HOMEDALE	\$ 6,340.79
5035194	INSTALL ACTELIS METRO-E EQUIPMENT IN HOMEDALE ID	HOMEDALE	\$ 30,546.84
5035961	REPLACE RECTIFIERS IN HOMEDALE ID CO	HOMEDALE	\$ 193.35
5034172	UPGRADE 7 REMOTES TO GIGE TRANSPORT IDAHO.	MCCALL	\$ 54,697.53
5034181	INSTALL ADTRAN OPTI-6100 IN MCCALL AND SALT LAKE.	MCCALL	\$ 23,322.37
5035860	ADDITIONAL SUBTENDING IN MCCALL & CASCADE TA5000	MCCALL	\$ 10,253.38
5031322	CIAC PLACE FIBER MH413 TO BRUNDAGE & VERIZON CELL	MCCALL	\$ 183,028.35
5030987	IDAHO SPECIAL CIRCUIT BLANKET 2009	MCCALL	\$ 4,748.94
5033277	UPGRADE CISCO/PSAX CONNECTION. MCCALL ID	MCCALL	\$ 17,243.03
5033518	IDAHO SPECIAL CIRCUIT BLANKET 2010	MCCALL	\$ 131,164.06
5035472	ADD OFFICE REPEATER SHELF IN BRUNDAGE MW SITE.	MCCALL	\$ 15,432.80
5033929	INSTALL ADTRAN TA1248 #2 IN PRICE VALLEY IDAHO.	NEW MEADOWS	\$ 15,279.29
5033931	INSTALL ADTRAN TA1248 #2 IN WHITNEY RANCH IDAHO.	NEW MEADOWS	\$ 8,706.07
5033948	INSTALL ADTRAN TA1248 #3 IN ROSWELL IDAHO.	PARMA	\$ 10,680.92
5035205	EQUIP APPLE VALLEY OPM WITH TA1200F HOMEDALE ID	PARMA	\$ 21,245.21
5033752	INSTALL REPEATER SHELF IN PARMA CO IDAHO.	PARMA	\$ 13,615.61
5035790	INSTALL ACTELIS METRO-E EQUIPMENT IN PARMA ID	PARMA	\$ 23,560.50
5033924	INSTALL ADTRAN TA1148 #2 IN RAPID RIVER IDAHO.	RIGGINS	\$ 13,482.67
5033926	INSTALL ADTRAN TA1248 #5 IN RIGGINS IDAHO.	RIGGINS	\$ 8,845.00
5032358	INSTALL FIBER AND TA1200F AT POLLOCK SLC IDAHO.	RIGGINS	\$ 4,676.05
5034500	INSTALL GO-DIGITAL SYSTEMS IN WHITEBIRD CO. IDAHO.	WHITEBIRD	\$ 1,249.19
5034500	INSTALL GO-DIGITAL SYSTEMS IN WHITEBIRD CO. IDAHO.	WHITEBIRD	\$ 34,530.24
5035728	INSTALL ADTRAN TA1248 #2 IN GRAVELY POINT IDAHO.	WILDER	\$ 11,246.54
5035729	INSTALL ADTRAN TA1248 #1 IN LOWER PLEASANT IDAHO.	WILDER	\$ 11,411.82
<b>Total</b>			<b>\$ 1,291,495.66</b>