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IDAHO PUBLIC
UTILITIES COMMISSION

October 11, 2013

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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-13-03

RE: Broadband Tax Credit for January 1, 2012 – December 31, 2012 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, 2012 – December 31, 2012. Frontier requests that the Commission find the Company eligible to receive an Idaho tax credit and that the broadband equipment installed in 2012 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, Donnelly, Garden Valley, Homedale, Horseshoe Bend, Marsing, McCall, New Meadows, Parma, and Riggins.

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 640 Kbps send and 6 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 16,107 Frontier Idaho customers. This is over 90% of the total customer base.

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

January 1, 2012 – December 31, 2012.

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.

The equipment placed on the attached work orders was all placed into service within the physical borders of the State of Idaho. It is an integral part of a network that permits broadband signaling to occur.

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 style with a large initial "K" and a long, sweeping underline.

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: October 11, 2013

A handwritten signature in cursive script that reads "Kim Douglass". The signature is written in black ink 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
2012 Broadband Investment
Idaho**

No.	Description	Exchange	Total \$
5037242	ABRD ID.FIBER TO THE SCHOOLS FOR EN/A CIAC BJW	ABERDEEN	84.47
5100539	ABRD CONGESTION RELIEF - UPGRADE TA3K TO OC3	ABERDEEN	17,157.74
5101151	CSCD PLACE TA1248 48-PORT EXPANSION CLEAR CREEK	CASCADE	3,592.44
5100595	CSCD PLACE DISTRIBUTION CABLE TO TRAIN DEPOT	CASCADE	14,283.10
5099565	CSCD PLACE DISTRIBUTION CABLE ALZAR SCHOOL	CASCADE	17,354.56
5101148	DNLY PLACE TA1248 48-PORT EXPANSION MORNING DAWN	DONNELLY	3,592.44
5101136	DNLY PLACE TA1248 OCTAL T1 IMA DSLAM SIMPCO RMT	DONNELLY	4,064.67
5100136	GRVY PLACE ADTRAN TA1148 CROUCH XT105 ANDERSON CRK	GARDEN VALLEY	500.00
5101130	GRVY PLACE TA1248A CLIENT ANSI RIVERS POINT RMT	GARDEN VALLEY	4,185.22
5100136	GRVY PLACE ADTRAN TA1148 CROUCH XT105 ANDERSON CRK	GARDEN VALLEY	9,617.61
5099518	GRVY ID.DAVEY'S BRIDGE CHANGE OUT HWY17 RJW ROAD	GARDEN VALLEY	12,029.47
5101915	HMDL VDSL ADD VDSL2-24 CARD TO HMDLIDXCH34 CALIX	HOMEDALE	2,340.17
5101122	HMDL PURCHASE BROADBAND ACCELERATOR ADRENALINE RPL	HOMEDALE	5,542.87
5099303	HMDL PURCHASE SPR TA1248 ADTRAN HOMEDALE DIST DEF	HOMEDALE	11,060.32
5100542	HMDL CONG RELIEF ADD BRAS OC3 CARDS FOR ABRD UPG	HOMEDALE	19,201.56
5100082	UPGRADE HSI TO GIGE - HOMEDALE	HOMEDALE	73,210.81
5100228	SOFTWARE UPGRADE CISCO 15454 FIBER TERMINAL	HORSESHOE BEND	4,187.52
5037585	GIGE TRANSPORT FOR MCCALL DIST DR01. ID	HORSESHOE BEND	6,444.63
5100471	HRBN PURCHASE SFP FOR CISCO ONS15454 GIGE	HORSESHOE BEND	6,958.12
5101702	MRNG INSTALL ACTELIS METRO-E EQUIPMENT MRNG GIVENS	MARSING	59,927.43
5099267	MCCL PURCHASE SPARE ADTRAN SFP MCCALL DISTRICT DEF	MCCALL	2,055.89
5103598	MCCL PURCHASE SPARE REPEATERS FIELD MCCALL DIST.	MCCALL	3,043.00
5099757	MCCL PURCHASE BROADBAND ACCELERATOR ADRENALINE RPL	MCCALL	3,480.44
5101494	MCCL PLACE TA1248 CLIENT BLACK HAWK AFC	MCCALL	3,665.69
5101140	MCCL PLACE TA1148 OSP DSLAM CLIENT DEINHARD XT	MCCALL	4,261.42
5100341	MCCL INSTALL ML638 CUSTOMER PREM MCCALL DISTRICT	MCCALL	5,114.36
5100430	MCCL INSTALL ML638 ML658 CUSTOMER PREM MCCL DIST	MCCALL	5,879.68
5103326	MCCL PLACE TA1248 VARIOUS LOCATIONS MCCALL DISTRIC	MCCALL	6,399.95
5099460	MCCL TEST GEAR 2012 #1 DSL AND T1 METERS	MCCALL	6,600.21
5103200	MCCL PLACE FIBER MCCALL CO TO VERIZON BUILDING	MCCALL	12,138.89
5099638	MCCL REPLACE BATTERIES 9 LOCATIONS MCCALL DISTRICT	MCCALL	20,692.76
5099004	MCCL METRO E ACTELIS ML658 MCCALL HOSPITAL	MCCALL	27,135.08
5101764	MCCL INSTALL ACTELIS METRO-E PILGRIM COVE LICK CRK	MCCALL	40,820.53
5101811	MCCL INSTALL ACTELIS METRO-E PAYETTE RVR-BOULDER	MCCALL	46,386.19
5100398	NWMD INSTALL ACTELIS ML2300 NEW MEADOWS CO	NEW MEADOWS	23,997.20
5098574	PARMIDRW RPLCE DMGD ADTRAN 1248 UNIT-ROSEWELL DEF	PARMA	17,177.04
5099180	PARM INSTALL ACTELIS METRO-E EQUIPMENT PARMA CO	PARMA	69,330.92
5100322	RGNS ID.NEW FIBER TO CELL TOWER COPPER SIDE RJW	RIGGINS	10,770.64
5101977	RGNS METRO E SYRINGA CELL SITE ACTELIS ML644	RIGGINS	16,638.17
	Total		<u>600,923.21</u>