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IDAHO PUBLIC
UTILITIES COMMISSION

Attorneys for Direct Communications Telephone Company
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BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION

IN THE MATTER OF THE APPLICATION
OF DIRECT COMMUNICATIONS
TELEPHONE COMPANY FOR
BROADBAND TAX CREDIT
CERTIFICATION.

Case No. *DCM-T-05-01*

**DIRECT COMMUNICATIONS,
ROCKLAND INC.'S APPLICATION**

Direct Communications, Rockland Inc. ("Direct Communications"), by and through its attorneys, Givens Pursley LLP, files this Application for an Idaho Public Utilities Commission ("Commission") order certifying that certain telecommunications equipment is eligible for the broadband infrastructure tax credit authorized by Section 63-3029, Idaho Code. In support of its Application, Direct Communications states as follows:

1. Direct Communications is a provider of basic local exchange service, broadband telecommunications service, and other telecommunications services in southern Idaho.
2. During the calendar year 2004, Direct Communications made certain investments that constitute "qualified broadband equipment" within the meaning of Section 63-3029(I)(3)(b), Idaho Code. Exhibit A, attached hereto, describes Direct Communications' qualified broadband equipment and contains the information and representations required by this Commission's Order No. 28784 in Case No. GNR-T-01-10.
3. Communications regarding this Application should be addressed to the following:

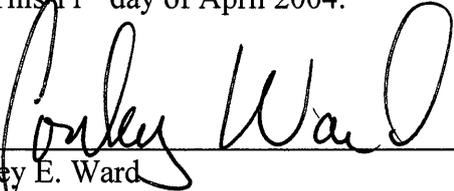
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Leonard May
Direct Communications, Rockland Inc.
150 South Main
P. O. Box 269
Rockland, ID 83271
(208) 548-2345
leonard@starwest.dcdi.net

4. Applicant does not believe that the public interest requires a hearing on this matter, and therefore requests that the Commission approve the Application by Minute Order or under Modified Procedure. In the event the Commission determines that further proceedings are necessary, Applicant stands ready for immediate hearings.

WHEREFORE, Direct Communications, Rockland Inc. requests that the Commission issue its order determining that the installed equipment identified in Exhibit A constitutes qualified broadband equipment eligible for the investment tax credit authorized by Section 63-3029I, Idaho Code.

RESPECTFULLY SUBMITTED This 11th day of April 2004.



Conley E. Ward
GIVENS PURSLEY LLP
Attorneys for Direct Communications, Rockland Inc.

CERTIFICATE OF SERVICE

I HEREBY CERTIFY that on this 11th day of April 2004, I caused to be served a true and correct copy of the foregoing by the method indicated below, and addressed to the following:

Jean Jewell, Secretary
Idaho Public Utilities Commission
472 W. Washington Street
P.O. Box 83720
Boise, ID 83720-0074

U.S. Mail
 Hand Delivered
 Overnight Mail
 Facsimile



Conley E. Ward

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2004 Idaho Broadband Equipment Tax Credit Application

Company Information

Givens Pursley, LLP

1. Name of company: **Direct Communications, Rockland Inc.**
2. Address: **150 South Main PO Box 269
Rockland, Idaho 83271**
3. Type of company: ILEC, Telecommunications, Long Distance Provider, ISP
4. Contact person: Leonard May
208-548-2345

Equipment Description

5. Broadband services offered: ADSL
6. Network description: Fiber optic fed Remote Digital Terminal with non-loaded copper distribution cable (ADSL available up to 18000 feet from remote)
7. Transmission rate: 512 kbps upstream and 8 Mbps downstream
8. Number and percentage of
Idaho customers served: service to 36 customers (about 2% of our Idaho customers)
This system will also be used for the Syringa Project which will have the capability of serving all of southern Idaho.
9. Equipment list: See attached Broadband Equipment 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.

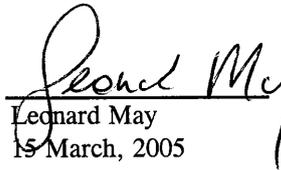

Leonard May
15 March, 2005

EXHIBIT A

PUC Broadband Tax Credit				
Direct Communications 2004 Broadband Equipment List				
Manufacturer/Provider	Description/Model or ID No.	Cost	Dates Installed	County Locations
FUJITSU	TRANSMIT & RCV MULTIPLEX- DE MULTIPLEX CARDS	\$22,003.24	29-Jun-04	POWER, BANNOCK, CARIBOU, BEARLAKE
	3 2.5G (1344X1344) VT SF (DCS) SWITCH FABRIC CARDS	\$3,178.06	02-Aug-04	POWER, BANNOCK, CARIBOU, BEARLAKE
POWER & TELEPHONE SUPPLY	CPU REDUNDANT CARD	\$1,000.69	22-Jan-04	POWER, BANNOCK, CARIBOU, BEARLAKE
	3 SPC2-R/RC SHELF POWER CARDS	\$3,138.18	18-Feb-04	POWER, BANNOCK, CARIBOU, BEARLAKE
	T1 MICRO INTERFACE MODULE, 19" MOUNTING KIT	\$3,849.92	19-Feb-04	POWER, BANNOCK, CARIBOU, BEARLAKE
	2 FIBER FO-155 TRANSCEIVER BROADBAND	\$2,931.96	03-Mar-04	POWER, BANNOCK, CARIBOU, BEARLAKE
	T1 MICRO INTERFACE MODULE	\$2,858.55	01-Jul-04	POWER, BANNOCK, CARIBOU, BEARLAKE
	1 MOUNTING KIT, 2 T1 MICRO INTERFACE MODULES	\$5,727.71	28-Jul-04	POWER, BANNOCK, CARIBOU, BEARLAKE
	ADSL 12 PORT MICRO DSLAM	\$2,248.00	16-Sep-04	POWER, BANNOCK, CARIBOU, BEARLAKE
	8 PORT ADSL RT CARD	\$2,115.76	06-Nov-04	POWER, BANNOCK, CARIBOU, BEARLAKE
WORK ORDERS				
WORK ORDER # A04.23	ENGINEERING, INSTALLATION & MATERIALS	\$121,968.33	October-04	POWER
WORK ORDER #P02.06	ENGINEERING, INSTALLATION & MATERIALS	\$147,738.97	December-04	BEARLAKE
WORK ORDER # P03.01	ENGINEERING, INSTALLATION & MATERIALS	\$33,614.90	December-04	BEARLAKE
WORK ORDER # P03.02	ENGINEERING, INSTALLATION & MATERIALS	\$19,130.64	December-04	BEARLAKE
WORKORDER # P03.03	ENGINEERING, INSTALLATION & MATERIALS	\$44,126.89	December-04	BEARLAKE
WORKORDER #P03.04	ENGINEERING, INSTALLATION & MATERIALS	\$123,170.52	December-04	BEARLAKE
	TOTAL	\$538,802.32		