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IDAHO PUBLIC
UTILITIES COMMISSION

Attorneys for Direct Communications-Rockland
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BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION

IN THE MATTER OF THE APPLICATION OF
DIRECT COMMUNICATIONS-ROCKLAND
FOR BROADBAND INVESTMENT TAX
CREDIT CERTIFICATION

Case No. ~~SZ9-T-06-1~~

DCM-T-06-01
**DIRECT COMMUNICATIONS-
ROCKLAND'S APPLICATION**

Direct Communications-Rockland 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-Rockland states as follows:

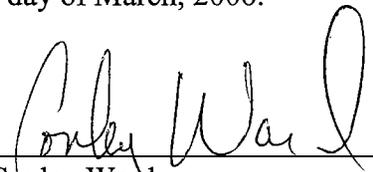
- 1) Direct Communications-Rockland is a provider of broadband telecommunications service and other telecommunications services in southern Idaho.
- 2) During the calendar year 2005, Direct Communications-Rockland made certain investments that constitute "qualified broadband equipment" within the meaning of Section 63-3029(I)(3)(b), Idaho Code. Exhibit A, attached hereto, describes Direct Communications-Rockland's qualified broadband equipment and contains the information and representation required by this Commission's Order No. 28784 in Case No. GNR-T-01-10.
- 3) Communications regarding this Application should be addressed to:

Conley Ward
Givens Pursley LLP
601 W. Bannock Street
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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 requests that the Commission issue its order determining that the installed equipment in Exhibit A constitutes qualified broadband equipment eligible for the investment tax credit authorized by Section 63-30291, Idaho Code.

RESPECTFULLY SUBMITTED this 8th day of March, 2006.



Conley Ward
GIVENS PURSLEY LLP
for Direct Communications-Rockland

2005 Idaho Broadband Equipment Tax Credit ApplicationCompany Information

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 202 customers
(about 15.6% of our Direct Communications 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 63-30291.


Leonard May
23 February, 2006

PUC Broadband Tax Credit

Direct Communications 2005 Broadband Equipment List

Manufacturer/Provider	Description/Model or ID No.	Cost	Dates Installed	County Locations
FUJITSU NETWORK COMMUNICATIONS. INC	OC12 INTERFACE	\$10,969.15	JUNE 2005	POWER, BANNOCK, CARIBOU, BEARLAKE
FUJITSU NETWORK COMMUNICATIONS. INC	OC12 CARDS	\$13,288.06	DECEMBER 2005	POWER, BANNOCK, CARIBOU, BEARLAKE
MOVAZ NETWORKS, INC.	SERVICE MOVAZ UPGRADE	\$4,604.73	NOVEMBER 2005	POWER, BANNOCK, CARIBOU, BEARLAKE
POWER & TELEPHONE SUPPLY	CPU REDUNDANT AND 8 PORT ADSL RT CARD	\$4,163.90	JANUARY 2005	BANNOCK, BEARLAKE, ONEIDA, POWER
POWER & TELEPHONE SUPPLY	8 PORT ADSL RT CARD	\$4,144.00	MARCH 2005	BANNOCK, BEARLAKE, ONEIDA, POWER
POWER & TELEPHONE SUPPLY	ADSL 12-PORT DSLAM	\$2,222.82	MAY 2005	BEARLAKE
POWER & TELEPHONE SUPPLY	ADSL 12 PORT MICRO DSLAM	\$4,462.44	JULY 2005	BEARLAKE
POWER & TELEPHONE SUPPLY	ADSL 12 PORT MICRO DSLAM	\$4,403.70	OCTOBER 2005	BEARLAKE
TELSTRAT	UPGRADE TO HIGH SPEED COMPATABILITY	\$7,274.33	MARCH 2005	BANNOCK, BEARLAKE, ONEIDA, POWER
TELSTRAT	UPGRADE TO HIGH SPEED COMPATABILITY	\$3,936.48	SEPTEMBER 2005	BANNOCK, BEARLAKE, ONEIDA, POWER
WORK ORDER A05.01	ENGINEERING, INSTALLATION & MATERIALS	\$20,470.59	MARCH 2005	POWER
WORK ORDER P05.09	ENGINEERING, INSTALLATION & MATERIALS	\$216,905.92	SEPTEMBER 2005	POWER, BANNOCK, CARIBOU, BEARLAKE
TOTAL		\$296,846.12		