

Conley Ward [ISB No. 1683]
GIVENS PURSLEY LLP
601 W. Bannock Street
P.O. Box 2720
Boise, ID 83701-2720
Telephone: (208) 388-1200
Fax: (208) 388-1300
cew@givenspursley.com

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IDAHO PUBLIC
UTILITIES COMMISSION

Attorneys for Filer Mutual Telephone Company
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BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION

IN THE MATTER OF THE APPLICATION
OF FILER MUTUAL TELEPHONE
COMPANY FOR BROADBAND TAX
CREDIT CERTIFICATION

Case No. *FIL-T-04-01*
**FILER MUTUAL TELEPHONE
COMPANY'S APPLICATION**

Filer Mutual Telephone Company ("Filer Mutual"), 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, Filer Mutual states as follows:

1. Filer Mutual is a provider of basic local exchange service, broadband telecommunications service, and other telecommunications services in southern Idaho.
2. During the calendar year 2003, Filer Mutual 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 Filer Mutual's 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:

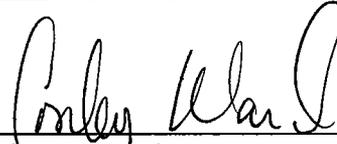
Conley E. Ward
GIVENS PURSLEY LLP
601 W. Bannock Street
P.O. Box 2720
Boise, ID 83701-2720
(208) 388-1200
cew@givenspursley.com

John C. Gunn
Filer Mutual Telephone
405 Main Street
P.O. Box 89
Filer, ID 83328
(208) 326-3155
johng@filertel.com

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, Filer Mutual 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 21st day of April 2004.



Conley E. Ward
GIVENS PURSLEY LLP
Attorneys for Filer Mutual Telephone Company

CERTIFICATE OF SERVICE

I HEREBY CERTIFY that on this 21st 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

EXHIBIT A

2002 broadband Investment

DSLAMS DSL	TOTAL \$ 23,170.95
TRANSPORT	TOTAL \$ 115,536.56
DSL MODEMS	TOTAL \$ 6,240.88
CABLE (non loaded)	TOTAL \$154,799.64
CABLE	TOTAL \$7413.38
TOTAL	\$307,161.41

2003 broadband Investment

DSLAMS DSL	TOTAL \$ 160,272.76
TRANSPORT	TOTAL \$ 11,312.34
DSL MODEMS	TOTAL \$ 17,235.96
CABLE (non loaded)	TOTAL \$443,278.86
CABLE	TOTAL \$ 3,906.64
TOTAL	\$ 636,006.56

Idaho Broadband Equipment Tax Credit Application

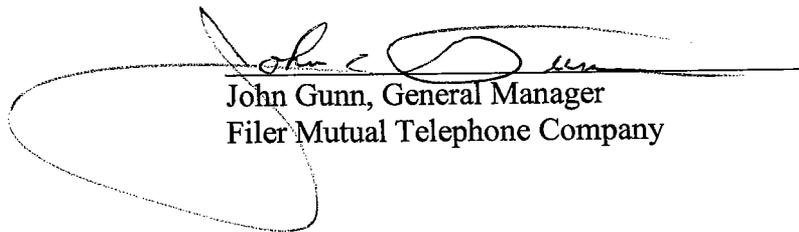
Company Information

1. Name of company: Filer Mutual Telephone Company
2. Address: 400 Main St. PO Box 89, Filer, ID 83328
3. Type of company: Telecommunications Carrier
4. Contract person: John Gunn

Equipment Description

5. Broadband services offered: Fiber optic transport, DSL & related facilities and services
6. Network description: High speed ADSL& related facilities in southern Idaho
7. Transmission rate: one Mbs minimum
8. Number and percentage of Idaho customers served: 210 customers. 100% of customers in 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.



John Gunn, General Manager
Filer Mutual Telephone Company