



**WESTCOM L.L.C.**

d.b.a.

**DIGITAL EASY CHAIR**

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11 March 2003

Idaho Public Utilities Commission  
472 W. Washington  
Boise, ID 83702

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IDaho PUBLIC UTILITIES COMMISSION

Dear Commission,

*GNR-T-03-11*

We would like to apply to the Idaho Public Utilities Commission for a determination for Calendar/Tax Year 2002 on whether installed equipment qualifies for an income tax credit per Idaho Code Section 63-3029I(3)(b). Please find following the necessary information and responses to IPUC Order 28784:

- 1) Applicant: WestCom, LLC dba Digital Easy Chair (an Idaho Limited Liability Company)  
1488 E. Blue Tick Street  
Meridian, ID 83642  
Contact: Timothy J. Taylor  
208/ 888-4039

Applicant has applied and received its Certificate of Public Convenience and Necessity. Applicant provided Internet access services only during calendar year 2002. Applicant has obtained the necessary equipment and is currently offering to provide dial-tone service on the network.

- 2) Applicant installed equipment in Bear Creek Subdivision off of Stoddard and Victory Roads in Meridian, Idaho (See Addendum B). Applicant also installed equipment, necessary for the management of the broadband network, at 1090 W. Boeing Street, Boise, Idaho.
- 3) Applicant delivered high-speed Internet access, e-mail, and community portal services during calendar year 2002. Applicant also began offering VOIP dial tone services during calendar year 2002.
- 4) Network transmission rate is limited per subscriber. Service has a minimum speed of 256 Kilobits per second (256 Kbps) download and upload. Subscribers can obtain higher speeds for additional subscription costs. Speeds of up to 1.5 Mbps are priced in our literature.
- 5) Addendum A is attached listing equipment or network facilities including the brand or vendor, the models, and the costs.

- 6) Addendum A is attached listing equipment or network facilities including the dates or periods when the equipment/facilities were installed.
- 7) Addendum B is attached which is a map of the subdivision. The switch equipment is located in a small building at the northwest corner of the subdivision. This building serves as a "Headend" with all homes being connected to this point via fiber optic cable. Trunk lines of multiple strand fiber optic cables run through conduits to each general area of the subdivision. A lower strand count fiber optic cable is then spliced onto the higher strand count cable and run through a conduit into each home. Equipment is placed at each home to transition from fiber optics to copper based, structured wiring within the home. The Headend Building is connected to an Internet source via the installation of trunk line back to Boise, Idaho from an outside vendor.

Additional switch equipment, control servers, and application servers are located at 1090 Boeing Street, Boise, Idaho. We have not included a map of this location. However, it is south of I-84 and east of the Broadway exit off of I-84.

- 8) Bear Creek Subdivision has purchased additional ground and will have 348 homes, an increase of 22 homes from original plat. Homes are estimated to average 3.5 residents per home. The total number of potential subscribers is estimated at 1,218. All subscribers (100%) would be Idaho Residents.
- 9) Applicant and Applicant's CPA have read the applicable statutes for broadband investment income tax credit and believe that the attached list of equipment/facilities qualifies for the tax credit under Idaho Code Section 63-3029I.

Respectfully submitted,



Timothy J. Taylor  
Managing Member

**Addendum A**  
**WestCom, LLC d.b.a. Digital**  
**Easy Chair**  
**Broadband Network Costs**  
**Calendar Year 2002**

<b>Vendor or Brand</b>	<b>Model or Description of Network Facilities</b>	<b>Cost</b>	<b>Date/Periods Installed</b>
Compex	SGX2226WM Switch	1,330.00	Sep-02
Cisco	3640 Router	3,513.75	Sep-02
Cisco	AS5300-120	27,658.05	Sep-02
Sun Systems	Netra T105 (5 of them)	16,957.50	Sep-02
Adtran Routers	Routers	4,610.50	Nov-02
Bandwidth Limiter	Bandwidth Limiter	700.00	Nov-02
Tyco	Optical Splitters	7,305.00	Sep-Nov 02
Alloptic	Fiber Optic Chasis SHLF001	24,822.00	Sep-02
Alloptic	Power Supply	2,000.00	Sep-02
Alloptic	Optical Line Cards	7,419.00	Sep-02
Alloptic	Optical Premise Equipment for Homes	26,029.43	Jan-00
Compex	XGX3226 Switch	1,400.00	Aug-02
IBM PC Server 325 (2)	PC Server 325: Used as DHCP Servers (2)	1,050.00	Apr-02
Cisco	Catalyst 1000BSX MM Switch	3,281.54	Jan-02
Conduit/Innerduct Bear Creek #3	Conduit/Innerduct Bear Creek #3	465.00	Jan-02
Conduit/Innerduct Bear Creek #4	Conduit/Innerduct Bear Creek #4	12,094.00	Sep-02
Conduit to House Bear Creek #1, #2, #3	Conduit to House Bear Creek #1, #2, #3	18,301.60	Jan-Dec 02
J.M. Roche and Pirelli Communications Cables	Single Mode Fiber Optic Cable and Installation	78,421.74	Mar-Dec 02
<b>Total</b>		<b>237,359.11</b>	

# Addendum B

