

GNR-T-04-11

BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION
P O Box 83720
Boise, ID 83720-0074

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IDAHO PUBLIC UTILITIES COMMISSION
Contact Person: Janis Mock-Jones
602-364-6000

APPLICATION FOR ORDER CONFIRMING QUALIFIED BROADBAND EQUIPMENT

1. Applicant: Cable One, Inc. – a cable television operator
1314 N. Third Street
Phoenix, AZ 85004-1749

2. Areas where equipment is installed: Exhibit A

3. Description of Broadband services offered to the public in Idaho: Cable One, Inc. delivers High Speed Internet and Broadband Services to homes and businesses in Idaho over our fiber optics and coaxial cable facilities. Customers can choose increased connection speeds from 1500 kbps to over 4 mbps downstream with corresponding upstream transmission rates delineated in Exhibit A. In addition to Internet connectivity, Cable One customers have access to ISP services such as e-mail, Web Hosting, file storage, and Internet newsgroups.

4. Network transmission rates –All rebuilt Cable One, Inc. networks exceed the requirement of Sec. 63-3029I (3)(b), of at least 200,000 bps to a subscriber and at least 125,000 bps from a subscriber. See attached Exhibit A for listing of each Idaho cable system and applicable network transmission rates. Cable One, Inc. has increased the connectivity speeds for Idaho subscribers during 2003 with upgraded equipment and services.

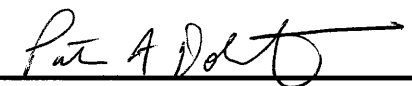
5. Specific list of equipment or types of equipment requesting to be determined “qualified broadband equipment” is contained in Exhibit B. Applicant has limited the equipment expenditures to those items within the meaning of 63-3029I(3)(b)(iii), extending from the subscribers’ side of the headend to the outside of the subscriber structure. Additionally, Petitioner request that costs incurred in installing the equipment, including buried cable and fiber, and other installation labor necessary to bring the network online and operational be considered for the tax credit. Exhibit D shows the location of equipment necessary to provide high speed broadband equipment after the switch, located in the headend – the point of demarcation being determined to be at the CMTS equipment and beyond to the subscriber. Switch equipment and routers for T1 and internet connections ‘in front’ of the headend have not been included in this qualifying equipment. Additionally, this application includes materials and labor necessary to bring the cable to the outside of the subscriber’s house. The total capitalized drop material and labor has been reduced for costs incurred past the point of demarcation – the box on side of subscriber’s home.

6. All equipment listed in Exhibit B was purchased and installed between January 1, 2003 and December 31, 2003. Continuing expenditures are planned of the same type of equipment to (1) complete the upgrade to high speed network of the remaining Cable One, Inc. systems as noted in Exhibit A and (2) extend the Cable One, Inc. area of service as deemed feasible in the future.

7. Written description of network: Cable One, Inc. provides high speed data service through a “Hybrid Fiber Coax Network”. The HFC network is designed to offer data services utilizing bi-directional fiber optic receivers and transmitters, bi-directional Motorola RF network amplifiers and bi-directional couplers and taps. See Exhibit C

8. The total number of potential Idaho subscribers (homes passed) is approximately 299,000 at the end of 2003. Two hundred ninety-four thousand of those homes currently have or will have access to the high speed, broadband network provided by Cable One, Inc by the year 2003. (Total homes passed by Cable One, Inc. have been reduced by 23,000, for the number of non Idaho homes passed by the Cable One, Inc. broadband network.) That translates to 98% of those with access to Cable One, Inc. will have access to our broadband network. It is estimated that our cable system reaches 86% of the population in the areas served by Cable One, Inc. (Exhibit A)

9. Applicant certifies that he/she has read the applicable statutes for broadband investment income tax credit and believes that the subject broadband equipment qualifies for the tax credit under Idaho Code Sec. 63-3029I. Submitted this 22 day of July, 2004.


Patrick Dolohanty, Vice President & Treasurer
Cable One, Inc.

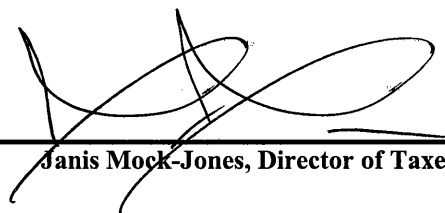

Janis Mock-Jones, Director of Taxes

Exhibit A

APPLICATION FOR ORDER CONFIRMING QUALIFIED BROADBAND EQUIPMENT
 CABLE ONE, INC.
 Information as of December 2003

Area		Potential Subscribers	including	Year Broadband will be Avail.	speeds for various service types					
Network Capabilities	Boise, ID				1500 Kbps	3000 Kbps	4000 Kbps	plus		
Min Down	1500 Kbps	185,000	including	Ada County, ID	1500 Kbps	3000 Kbps	4000 Kbps	plus		
Min Up	200 Kbps			Boise	200 Kbps	300 Kbps	400 Kbps	plus		
				Garden City						
						Payette ID				
						Middleton ID				
						Parma ID				
						Homedale ID				
						Marsing ID	unknown at this time			
						New Plymouth ID				
						Fruitland ID				
						Star ID				
						Wilder ID				
Min Down	1500 Kbps					Payette County ID	1500 Kbps	3000 Kbps	4000 Kbps	plus
Min Up	200 Kbps					Owyhee County ID	200 Kbps	300 Kbps	400 Kbps	plus
						Canyon County ID				
						Greenleaf ID				
						Notus ID				
						Purple Sage ID				
						Nampa				
						Meridian				
						Caldwell				
						Eagle				
						Kuna				
				37,000	including	Twin Falls ID	1500 Kbps	3000 Kbps	4000 Kbps	plus
Min Down	1500 Kbps					Twin Falls Conty ID	200 Kbps	300 Kbps	400 Kbps	plus
Min Up	200 Kbps					Kimberly ID				
						Hansen ID				
						Jerome ID				
						Gooding ID				
						Wendell ID				
						Wendell County ID				
						Jerome County ID				
		Gooding County ID								
		Filer ID								
		Filer Cty/TF Feed ID								
		Oakley ID	unknown at this time							
		Burley ID	2001							
		Rupert ID	2001							
		Heyburn ID	2001							
		Paul ID	2001							
		Minidoka County ID	2001							
		Cassia County ID	2001							
		Buhl, Hagerman, Shoshone	2003							
		Burley ID	2001							
		46,000	including	Idaho Falls	1500 Kbps	3000 Kbps	4000 Kbps	plus		
Min Down	1500 Kbps			Ammon	200 Kbps	300 Kbps	400 Kbps	plus		
Min Up	200 Kbps			Bonneville County						
				Shelley						
				Bingham County						
				Iona						
				Rigby						
				Jefferson County						
				Ucon						
				Ririe						
				Firth						
				Basalt						
				Rexburg						
				Sugar City						
				Madison County						
				Teton						
				St. Anthony						
				Fremont County						
		Blackfoot								
		Community of Rockford								
		Salmon	2003							

Exhibit A

APPLICATION FOR ORDER CONFIRMING QUALIFIED BROADBAND EQUIPMENT
 CABLE ONE, INC.
 Information as of December 2003

Area Network Capabilities		Potential Subscribers	Year Broadband will be Avail.		speeds for various service types			
Pocatello, ID area	Min Down 1500 Kbps Min Up 200 Kbps	30,000	including Pocatello	2000	1500 Kbps	3000 Kbps	4000 Kbps	plus
			Chubbuck	2000	200 Kbps	300 Kbps	400 Kbps	plus
			Inkom	2000				
			Bannock County	2000				
			American Falls	2003				
			Aberdeen	2003				
			Lewiston ID	2001	1500 Kbps	3000 Kbps	4000 Kbps	plus
Lewiston, ID area	Min Down 1500 Kbps Min Up 200 Kbps	24,000			200 Kbps	300 Kbps	400 Kbps	plus
Total Homes Passed		322,000						
Areas served outside of Idaho broadband network								
Washington		9,000	Clarkston WA	2002				
			Asotin County WA	2002				
			City of Asotin WA	2002				
Oregon		14,000	Ontario OR	2002				
			Nyssa OR	2002				
			Vale OR	2003				
			Huntington OR	unknown at this time				
			Malheur County OR	2003				
Idaho Homes Passed		299,000						
Est Idaho Homes in Cable One Area		347,000	based on Est 7/1/2003 pop (Census Bureau) 3 persons per home					
		86%						
ID Homes Passed without highspeed cap		5,000						

Exhibit B CABLE ONE, INC.

**APPLICATION FOR ORDER CONFIRMING QUALIFIED BROADBAND EQUIPMENT
ALL EQUIPMENT PURCHASED/INSTALLED DURING THE PERIOD JAN. 1, 2003 - DEC. 31, 2003**

	<u>Spending</u>		<u>Credit</u>
Broadband Credit applied for 2003 drop spending per Exhibit B1	1,011,101.49	3%	30,333.04
Broadband Credit applied for 2003 plant, distribution, headend per Exhibit B2	10,610,663.80	3%	318,319.91
TOTAL QUALIFIED BROADBAND CREDIT APPLIED FOR	<u>\$ 11,621,765.29</u>		<u>\$ 348,652.96</u>

CABLE ONE, INC. Exhibit B1
APPLICATION FOR ORDER CONFIRMING QUALIFIED BROADBAND EQUIPMENT
ALL EQUIPMENT PURCHASED/INSTALLED DURING THE PERIOD JAN. 1, 2003 - DEC. 31, 2003

Exhibit B1 - Drop Spending

A standard industry practice is to estimate the % of the cost to the house to be 60% - current engineering suggests the outside cost to be closer to 80% since most homes are prewired. For conservative approach Cable One is using the 60% for drop material and drop labor. Since most inhouse labor on Multi Dwellings is interior 0% is estimated for the broadband credit. Contract drop labor (single and multi) is for burying the drops and is 100% qualified since it occurs prior to the demarcation point. Drop labor overhead is deemed 0% for broadband credit. Drop spending in System 269 West Valley has been reduced 8% for spending in Oregon. Drop spending in System 259 Lewiston has been reduced for 35% spending in Washington fro 2003

Systems/State ID		Total Spend	In ID if not 100%	% Qualifying	\$ Qualifying
101750	Drop Material (detail spending incl in electronic ver)	157,496.58		60%	94,497.95
101754	Drop Labor - Single Dwelling	6,786.92		60%	4,072.15
101755	Drop Labor Multi - Dwelling	118.75		0%	-
101756	Contract Drop Labor - Single	14,000.59		100%	14,000.59
101757	Contract Drop Labor - Multi	1,687.50		100%	1,687.50
101758	Drop Labor Overhead - In House	3,452.92		0%	-
Twin Falls System	258	<u>183,543.26</u>			
101750	Drop Material (detail spending incl in electronic ver)	54,301.83	65%	60%	21,177.71
101754	Drop Labor - Single Dwelling	7,167.52	65%	60%	2,795.33
101755	Drop Labor Multi - Dwelling	20.50		0%	-
101756	Contract Drop Labor - Single	5,875.73	65%	100%	3,819.22
101758	Drop Labor Overhead - In House	3,594.07		0%	-
Lewiston System	259	<u>70,959.65</u>			
101750	Drop Material (detail spending incl in electronic ver)	108,680.15		60%	65,208.09
101754	Drop Labor - Single Dwelling	1,231.39		60%	738.83
101758	Drop Labor Overhead - In House	615.74		0%	-
Pocatello System	260	<u>110,527.28</u>			
101750	Drop Material (detail spending incl in electronic ver)	161,529.98		60%	96,917.99
101754	Drop Labor - Single Dwelling	45,881.72		60%	27,529.03
101755	Drop Labor Multi - Dwelling	2,185.72		0%	-
101757	Contract Drop Labor - Multi	10,390.20		100%	10,390.20
101758	Drop Labor Overhead - In House	24,034.22		0%	-
Idaho Falls System	267	<u>244,021.84</u>			
101750	Drop Material (detail spending incl in electronic ver)	332,323.34		60%	199,394.00
101754	Drop Labor - Single Dwelling	117,230.33		60%	70,338.20
101755	Drop Labor Multi - Dwelling	846.53		0%	-
101757	Contract Drop Labor - Multi	29,781.50		100%	59,001.76
101758	Drop Labor Overhead - In House	59,001.76		0%	-
Boise System	268	<u>539,183.46</u>			
101750	Drop Material (detail spending incl in electronic ver)	370,117.03	92%	60%	204,304.60
101754	Drop Labor - Single Dwelling	208,808.76	92%	60%	115,262.44
101755	Drop Labor Multi - Dwelling	2,202.01		0%	-
101756	Contract Drop Labor - Single	16,600.00	92%	100%	15,272.00
101757	Contract Drop Labor - Multi	5,102.05	92%	100%	4,693.89
101758	Drop Labor Overhead - In House	105,185.21		0%	-
West Valley System	269	<u>708,015.06</u>			
Drop Idaho Systems		1,856,250.55			1,011,101.49
					0.03
	Broadband Credit applied for 2003 drop spending				\$ 30,333.04

See separate files for detail parts listing and actual detail spending

Cable One, Inc. Exhibit B2

Headend and Plant expenditures qualifying for Broadband tax credit

Trunk & Distribution (101640) and Fiber Optics (101642) are fully qualified as all upgrades/replacements are with cable/fiber that is qualified property exceeding the requirement of Sec. 63-30291(3)(b) of at least 200,000 bps to a sub and 125,000 bps from the subscriber Exhibit B2(a) lists the expenditures that are capitalized into the Trunk & Distribution assets. Detail items available upon request.

Headend expenditures (101625) only include specific cable modem CIRs & have been reduced to exclude expenditures located before the point of demarcation as identified in Exhibit D - See B2(b) pages 1-7 for detail HE spending determined to qualify

Asset ID	Acq Date	Asset Desc	BookCost	Broadband credit	CIR
043018	7/31/2003	: AM Cable Modem	18,656.81	\$559.70	258-3950
			101625 -258	559.70	
042983	7/31/2003	: AM Design and Engineering Shoshone/Hagerman	10,562.72	\$316.88	258-3001
042984	7/31/2003	: AM Bonneville Power Forced Relocate	22,449.84	\$673.50	258-3003
042985	7/31/2003	: AM Forced Relocates	1,516.38	\$45.49	258-3004
042986	7/31/2003	: AM Forced Relocates	12,373.80	\$371.21	258-3010
042987	7/31/2003	: AM Rupert/Overland Forced Relocate	14,621.15	\$438.63	258-3011
042989	7/31/2003	: AM Morning Sun phase 1	4,905.42	\$147.16	258-3202
042991	7/31/2003	: AM Tiger Hills	6,716.58	\$201.50	258-3203
042993	7/31/2003	: AM Magic Valley Ranch # 4	8,936.43	\$268.09	258-3206
042995	7/31/2003	: AM Twin Springs	7,950.03	\$238.50	258-3209
042997	7/31/2003	: AM Cedar Park # 6	6,700.10	\$201.00	258-3211
042998	7/31/2003	: AM Canyon Trails # 2	12,178.50	\$365.36	258-3212
043000	7/31/2003	: AM North Point # 7	4,287.69	\$128.63	258-3213
043001	7/31/2003	: AM Woodland Hills # 6	5,449.05	\$163.47	258-3217
043003	7/31/2003	: AM Eastwood Meadows	8,612.27	\$258.37	258-3219
043005	7/31/2003	: AM Sutco Mobile Home Park	6,406.12	\$192.18	258-3220
043007	7/31/2003	: AM Short MDU Extensions	7,964.88	\$238.95	258-3221
043009	7/31/2003	: AM Parkview Estates # 2	7,165.84	\$214.98	258-3226
042970	7/31/2003	: AM Twin Falls Upgrade	90,147.98	\$2,704.44	258-1003
042971	7/31/2003	: AM City of Twin Falls Relocate	95.30	\$2.86	258-1005
042972	7/31/2003	: AM Aspenwood # 3	11,155.90	\$334.68	258-1203
042974	7/31/2003	: AM Canyon Park-Idaho Orchard Est.	2,132.62	\$63.98	258-1224
042975	7/31/2003	: AM Stoney Brook	8,836.66	\$265.10	258-2204
042976	7/31/2003	: AM Woodland Hills - Cedar Park #3	263.25	\$7.90	258-2205
042978	7/31/2003	: AM Parkview Estates	1,787.45	\$53.62	258-2206
042979	7/31/2003	: AM North Point #5 & #6	836.00	\$25.08	258-2207
042981	7/31/2003	: AM Eastwood Meadows-Eastridge #2	1,543.49	\$46.30	258-2208
042493	3/1/2003	: AM Twin Falls Upgrade	801,805.69	\$24,054.17	258-1003
042489	3/1/2003	: AM INV REC	-	\$0.00	258-1000
041406	3/1/2003	: AM Terrace Gardens #2	13,197.87	\$395.94	258-2203
041407	3/1/2003	: AM Stoney Brook	13,204.80	\$396.14	258-2204
041408	3/1/2003	: AM Woodland Hills - Cedar Park #3	38,456.39	\$1,153.69	258-2205
041410	3/1/2003	: AM Parkview Estates	11,031.79	\$330.95	258-2206
041411	3/1/2003	: AM North Point #5 & #6	16,316.96	\$489.51	258-2207
041412	3/1/2003	: AM Eastwood Meadows-Eastridge #2	11,534.04	\$346.02	258-2208
041414	3/1/2003	: AM NAS to DAC Conversion	-	\$0.00	258-2760
041394	3/1/2003	: AM Twin Falls Upgrade	1,351,062.46	\$40,531.87	258-1003
041396	3/1/2003	: AM Aspenwood # 3	4,291.97	\$128.76	258-1203
041397	3/1/2003	: AM BUSHWOOD EST-TREASURE RIDGE-MAGIC VIEW	8,085.00	\$242.55	258-1221
041398	3/1/2003	: AM Idaho housing authority- Saratoga apts	6,944.85	\$208.35	258-1223
041400	3/1/2003	: AM Canyon Park-Idaho Orchard Est.	9,809.96	\$294.30	258-1224
041402	3/1/2003	: AM Rosehill- Aspenwood#2	8,624.00	\$258.72	258-1226
041403	3/1/2003	: AM Ambrose #2	8,085.00	\$242.55	258-1227
			101640-258	77,041.39	
041391	3/1/2003	: AM Twin Falls Upgrade	24,984.21	\$749.53	258-1003
042491	3/1/2003	: AM Twin Falls Upgrade	(594.46)	(\$17.83)	258-1003
			101642-258	731.69	
			Total for 258	78,332.78	
042503	3/1/2003	: AM Internet Upgrade	52,451.00	\$1,573.53	259-3950
041435	3/1/2003	: AM Cable Modem Upgrade	19,624.45	\$588.73	259-2950
			101625 -259	2,162.26	
041429	3/1/2003	: AM Cougar Ridge	62,648.06	\$1,879.44	259-2203
041423	3/1/2003	: AM Southway Forced Move	12,442.30	\$373.27	259-1001
041424	3/1/2003	: AM Status Monitoring	566.57	\$17.00	259-1706
043023	7/31/2003	: AM Lyden Court	-	\$0.00	259-1202
043024	7/31/2003	: AM Cougar Ridge	18,290.78	\$548.72	259-2203
			101640-259	2,818.43	
041428	3/1/2003	: AM Cougar Ridge	13,694.66	\$410.84	259-2203
			101642-259		
			Total for 259	5,391.53	
041460	3/1/2003	: AM Cable Modem Upgrade	19,627.46	\$588.82	260-2950
043067	7/31/2003	: AM Cable Modem	14,929.71	\$447.89	260-3950

WA**

Cable One, Inc. Exhibit B2

Headend and Plant expenditures qualifying for Broadband tax credit

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Asset ID	Acq Date	Asset Desc	BookCost	Broadband credit	CIR
			101625-260	34,557.17	1,036.72
043055	7/31/2003	: AM East Point Hills	1,286.62	\$38.60	260-3211
043057	7/31/2003	: AM Pheasant Ridge	2,183.65	\$65.51	260-3213
043058	7/31/2003	: AM Countryside #3	1,336.68	\$40.10	260-3214
043045	7/31/2003	: AM American Falls/Aberdeen Rebuild	90,785.68	\$2,723.57	260-2001
043046	7/31/2003	: AM Garden Oaks Sub	810.83	\$24.32	260-2210
043047	7/31/2003	: AM Cambridge Estates Sub	178.05	\$5.34	260-2211
043048	7/31/2003	: AM Jessie Clark Sub	1,031.99	\$30.96	260-2212
043050	7/31/2003	: AM Hidden Valley Res Sub.	4,715.73	\$141.47	260-2218
041462	3/1/2003	: AM Pheasant Ridge	6,421.39	\$192.64	260-3213
041457	3/1/2003	: AM HDTV	-	\$0.00	260-2780
041446	3/1/2003	: AM American Falls/Aberdeen Rebuild	73,091.50	\$2,192.75	260-2001
041448	3/1/2003	: AM Tuscany Heights Sub	7,703.80	\$231.11	260-2214
041450	3/1/2003	: AM Hidden Valley Townhouses	3,605.28	\$108.16	260-2217
041451	3/1/2003	: AM Park Meadows Sub	5,102.98	\$153.09	260-2219
041453	3/1/2003	: AM Kasiska Subdivision	3,036.51	\$91.10	260-2220
041454	3/1/2003	: AM NAS to DAC Conversion	-	\$0.00	260-2760
044464	3/1/2003	: AM Inventory Reconciliation	-	\$0.00	260-1000
044465	3/1/2003	: AM Cable Data/Email Connection	(9,318.97)	(\$279.57)	260-1920
			101640-260	191,971.72	5,759.15
			Total for 260	226,528.89	6,795.87
042516	3/1/2003	: AM Internet Upgrade	72,071.00	\$2,162.13	267-3950
			101625-267	72,071.00	2,162.13
041489	3/1/2003	: AM St. Anthony Rebuild	434,697.06	\$13,040.91	267-2002
043139	7/31/2003	: AM Cottages	39,068.34	\$1,172.05	267-3210
043141	7/31/2003	: AM Continental Park	9,781.33	\$293.44	267-3211
043143	7/31/2003	: AM Caribou Meadows	6,799.72	\$203.99	267-3212
043145	7/31/2003	: AM Autumnwood	4,841.86	\$145.26	267-3213
043146	7/31/2003	: AM Brookside #2	6,471.40	\$194.14	267-3214
043148	7/31/2003	: AM Summit Park #2	7,650.48	\$229.51	267-3215
043151	7/31/2003	: AM Centennial #12	17,502.44	\$525.07	267-3216
043153	7/31/2003	: AM Rocky Mountain Way	3,237.34	\$97.12	267-3217
043154	7/31/2003	: AM Hyde Park	9,182.46	\$275.47	267-3220
043155	7/31/2003	: AM Rocky Mtn. Estates (Rigby)	26,125.76	\$783.77	267-3222
043157	7/31/2003	: AM Cougar Land	5,499.41	\$164.98	267-3226
043158	7/31/2003	: AM Ponderosa #2/ Baxter St.	4,935.30	\$148.06	267-3228
043160	7/31/2003	: AM Fairmont Village #2	4,960.18	\$148.81	267-3229
043161	7/31/2003	: AM Summit Park #3	2,402.24	\$72.07	267-3230
043163	7/31/2003	: AM Hidden Valley #3	8,776.12	\$263.28	267-3231
043165	7/31/2003	: AM Crimson Valley #3	13,866.39	\$415.99	267-3232
043166	7/31/2003	: AM Windemere/Westwind	17,790.30	\$533.71	267-3234
043168	7/31/2003	: AM Oakridge apts.	4,933.10	\$147.99	267-3235
043170	7/31/2003	: AM Taylors Crossing	17,243.98	\$517.32	267-3236
043123	7/31/2003	: AM Eagle Point #4	6,970.19	\$209.11	267-3202
043125	7/31/2003	: AM Westates	15,618.68	\$468.56	267-3203
043127	7/31/2003	: AM Simpson Apts. 347 S. 4th W	3,126.91	\$93.81	267-3204
043129	7/31/2003	: AM Andrews Apartments	3,668.50	\$110.06	267-3205
043131	7/31/2003	: AM Briarwood 6 Phase 2	27,936.15	\$838.08	267-3206
043133	7/31/2003	: AM Spruce Village	6,374.06	\$191.22	267-3207
043135	7/31/2003	: AM Green Gables	3,874.50	\$116.24	267-3208
043106	7/31/2003	: AM Shelley housing authority	23.66	\$0.71	267-2226
043109	7/31/2003	: AM Ivans acres	8,418.04	\$252.54	267-2227
043111	7/31/2003	: AM Hidden Valley #2	2,409.75	\$72.29	267-2228
043114	7/31/2003	: AM Summerfield #2	3,196.90	\$95.91	267-2229
043089	7/31/2003	: AM The Village #6	4,174.16	\$125.22	267-2203
043091	7/31/2003	: AM Woodland Park	5,256.36	\$157.69	267-2208
043094	7/31/2003	: AM Brentwood apts.	3,339.18	\$100.18	267-2217
043097	7/31/2003	: AM Cottonwood #2	4,698.31	\$140.95	267-2221
043100	7/31/2003	: AM Southpoint #2	2,452.80	\$73.58	267-2222
043102	7/31/2003	: AM Crimson Valley #2	3,885.90	\$116.58	267-2223
043103	7/31/2003	: AM Days Inn Motel	472.17	\$14.17	267-2224
042515	3/1/2003	: AM IDAHO FALLS UPGRADE	31,351.33	\$940.54	267-1001
043076	7/31/2003	: AM Summerfield #2	2,719.53	\$81.59	267-1225
043078	7/31/2003	: AM Parkside #1	5,197.55	\$155.93	267-1228

Cable One, Inc. Exhibit B2

Headend and Plant expenditures qualifying for Broadband tax credit

Trunk & Distribution (101640) and Fiber Optics (101642) are fully qualified as all upgrades/replacements are with cable/fiber that is qualified property exceeding the requirement of Sec. 63-3029I(3)(b) of at least 200,000 bps to a sub and 125,000 bps from the subscriber
 Exhibit B2(a) lists the expenditures that are capitalized into the Trunk & Distribution assets. Detail items available upon request.

Headend expenditures (101625) only include specific cable modem CIRs & have been reduced to exclude expenditures located before the point of demarcation as identified in Exhibit D - See B2(b) pages 1-7 for detail HE spending determined to qualify

Asset ID	Acq Date	Asset Desc	BookCost	Broadband credit	CIR
043080	7/31/2003	: AM City of Idaho Falls power infractions	46,789.91	\$1,403.70	267-2001
043081	7/31/2003	: AM St. Anthony Rebuild	28,326.12	\$849.78	267-2002
043083	7/31/2003	: AM Pacifcorp Violations	24,257.86	\$727.74	267-2004
043070	7/31/2003	: AM INV REC	-	\$0.00	267-1000
043071	7/31/2003	: AM IDAHO FALLS UPGRADE	241,236.16	\$7,237.08	267-1001
043073	7/31/2003	: AM Rexburg Upgrade	41,753.51	\$1,252.61	267-1002
042513	3/1/2003	: AM INV REC	-	\$0.00	267-1000
041518	3/1/2003	: AM NAS to DAC Conversion	-	\$0.00	267-2760
041521	3/1/2003	: AM Digital Tier Upgrade	-	\$0.00	267-2770
041522	3/1/2003	: AM HDTV	2,567.97	\$77.04	267-2780
041528	3/1/2003	: AM Westates	13,956.22	\$418.69	267-3203
041530	3/1/2003	: AM Andrews Apartments	5,264.95	\$157.95	267-3205
041531	3/1/2003	: AM Briarwood 6 Phase 2	9,507.81	\$285.23	267-3206
041532	3/1/2003	: AM Morning View	8,690.81	\$260.72	267-3209
041534	3/1/2003	: AM Continental Park	4,965.81	\$148.97	267-3211
041470	3/1/2003	: AM Briarwood #2	8,193.78	\$245.81	267-1209
041471	3/1/2003	: AM Hidden Valley subdivision	2,467.68	\$74.03	267-1214
041472	3/1/2003	: AM Eagle Point #3	5,571.54	\$167.15	267-1215
041473	3/1/2003	: AM Amherst #2	5,894.58	\$176.84	267-1217
041474	3/1/2003	: AM St. Clair Estates #3	379.78	\$11.39	267-1218
041475	3/1/2003	: AM Valley View	42.76	\$1.28	267-1220
041476	3/1/2003	: AM Woodbridge #1	609.40	\$18.28	267-1222
041477	3/1/2003	: AM Meadowbrook #1	1,617.00	\$48.51	267-1223
041478	3/1/2003	: AM Summerfield #2	1,777.08	\$53.31	267-1225
041479	3/1/2003	: AM Cottonwood Estates #1	53.46	\$1.60	267-1226
041481	3/1/2003	: AM Bradbury Park	2,176.84	\$65.31	267-1227
041482	3/1/2003	: AM Parkside #1	53.46	\$1.60	267-1228
041483	3/1/2003	: AM St. Claire Estates #4	6,047.82	\$181.43	267-1229
041485	3/1/2003	: AM City of Idaho Falls power infractions	74,426.23	\$2,232.79	267-2001
041492	3/1/2003	: AM Salmon Rebuild	123,468.41	\$3,704.05	267-2003
041468	3/1/2003	: AM IDAHO FALLS UPGRADE	20,134.98	\$604.05	267-1001
041495	3/1/2003	: AM Pacifcorp Violations	175,108.36	\$5,253.25	267-2004
041496	3/1/2003	: AM Ponderosa	14,564.45	\$436.93	267-2202
041497	3/1/2003	: AM The Village #6	2,121.28	\$63.64	267-2203
041498	3/1/2003	: AM The Meadows #2	6,625.08	\$198.75	267-2206
041499	3/1/2003	: AM Warm Springs Meadows #2	8,509.34	\$255.28	267-2207
041500	3/1/2003	: AM Summit Park #1	4,987.36	\$149.62	267-2209
041501	3/1/2003	: AM Centennial Ranch #11	3,290.39	\$98.71	267-2211
041502	3/1/2003	: AM Briarwood #6	14,884.51	\$446.54	267-2214
041504	3/1/2003	: AM Eagles Landing	12,209.30	\$366.28	267-2215
041505	3/1/2003	: AM Tie Breaker #11	14,570.10	\$437.10	267-2218
041506	3/1/2003	: AM Fairmont #1	8,074.81	\$242.24	267-2219
041508	3/1/2003	: AM Rexburg apartments	15,876.84	\$476.31	267-2220
041510	3/1/2003	: AM Southpoint #2	4,639.81	\$139.19	267-2222
041511	3/1/2003	: AM Crimson Valley #2	19,637.15	\$589.11	267-2223
041512	3/1/2003	: AM Days Inn Motel	702.24	\$21.07	267-2224
041514	3/1/2003	: AM Shelley housing authority	11,597.95	\$347.94	267-2226
041515	3/1/2003	: AM Hidden Valley #2	5,576.21	\$167.29	267-2228
041516	3/1/2003	: AM Summerfield #2	2,782.38	\$83.47	267-2229
044471	3/1/2003	: AM Salmon Rebuild	(2,002.18)	(\$60.07)	267-2003
044472	3/1/2003	: AM Blackfoot School District Fiber Project	(3,405.85)	(\$102.18)	267-2102
044473	3/1/2003	: AM Ponderosa	(1,832.56)	(\$54.98)	267-2202
044474	3/1/2003	: AM Briarwood #6	(4,140.65)	(\$124.22)	267-2214
044475	3/1/2003	: AM Eagles Landing	(4,632.49)	(\$138.97)	267-2215
044476	3/1/2003	: AM Fairmont #1	(1,640.15)	(\$49.20)	267-2219
044477	3/1/2003	: AM Rexburg apartments	(5,839.29)	(\$175.18)	267-2220
044478	3/1/2003	: AM Idaho Falls school district #93	(12,695.97)	(\$380.88)	267-3004
101640 -267			1,760,730.19	52,821.91	
044468	3/1/2003	: AM Rexburg Upgrade	(2,511.41)	(\$75.34)	267-1002
041466	3/1/2003	: AM IDAHO FALLS UPGRADE	(34,873.86)	(\$1,046.22)	267-1001
041488	3/1/2003	: AM St. Anthony Rebuild	34,700.63	\$1,041.02	267-2002
042514	3/1/2003	: AM IDAHO FALLS UPGRADE	(31,312.16)	(\$939.36)	267-1001
043086	7/31/2003	: AM Blackfoot School District Fiber Project	4,543.00	\$136.29	267-2102
101642 -267			(29,453.80)	(883.61)	
Total for 267			1,803,347.39	54,100.42	

Cable One, Inc. Exhibit B2

Headend and Plant expenditures qualifying for Broadband tax credit

Trunk & Distribution (101640) and Fiber Optics (101642) are fully qualified as all upgrades/replacements are with cable/fiber that is qualified property exceeding the requirement of Sec. 63-30291(3)(b) of at least 200,000 bps to a sub and 125,000 bps from the subscriber
Exhibit B2(a) lists the expenditures that are capitalized into the Trunk & Distribution assets. Detail items available upon request.

Headend expenditures (101625) only include specific cable modem CIRs & have been reduced to exclude expenditures located before the point of demarcation as identified in Exhibit D - See B2(b) pages 1-7 for detail HE spending determined to qualify

Asset ID	Acq Date	Asset Desc	BookCost	Broadband credit	CIR
041598	3/1/2003	: AM Cable Modem Upgrade	19,627.46	\$588.82	268-2950
			101625 -268	588.82	
043216	7/31/2003	: AM Adams St road widening project	42,981.99	\$1,289.46	268-3002
043217	7/31/2003	: AM Dist. Cable Replacement - reliability	19,355.87	\$580.68	268-3003
043218	7/31/2003	: AM Pine Creek Sub. Garden City , Id.	6,443.23	\$193.30	268-3203
043219	7/31/2003	: AM Northridge Extension, Boise	11,966.21	\$358.99	268-3213
043203	7/31/2003	: AM Arrow Leaf Sub #2	4,123.82	\$123.71	268-2232
043204	7/31/2003	: AM Fenwick Park sub. Boise, Id.	3,115.01	\$93.45	268-2233
043205	7/31/2003	: AM Town & Country Business Park, Boise, Id.	15,903.09	\$477.09	268-2236
043207	7/31/2003	: AM Lakeland Village # 2,3,4	1,556.50	\$46.70	268-2237
043208	7/31/2003	: AM Nokomis Point Sub. Boise, Id.	2,925.70	\$87.77	268-2238
043210	7/31/2003	: AM Bristol Heights #21 sub.	3,425.88	\$102.78	268-2241
043212	7/31/2003	: AM Boise Office Remodel	7,648.16	\$229.44	268-2401
043190	7/31/2003	: AM Summerset Hills Apts. Boise	12,634.00	\$379.02	268-2205
043191	7/31/2003	: AM Muir Woods #3, Ada County , Idaho	1,273.98	\$38.22	268-2206
043193	7/31/2003	: AM N. Channel Est. Garden City, Idaho	2,024.04	\$60.72	268-2209
043194	7/31/2003	: AM Palisades Addition, Boise, Id	3,840.20	\$115.21	268-2223
043195	7/31/2003	: AM Deer Canyon subdivision, Boise, Id.	1,219.80	\$36.59	268-2224
043197	7/31/2003	: AM Blue Star Sub. Garden City, Idaho	3,692.99	\$110.79	268-2229
043198	7/31/2003	: AM Aspen Creek Apts. Boise, Id.	27,007.47	\$810.22	268-2230
043201	7/31/2003	: AM Arrow Leaf sub. 1 & 2 in Boise, Id.	2,486.38	\$74.59	268-2231
043180	7/31/2003	: AM INV REC	-	\$0.00	268-1000
043181	7/31/2003	: AM North Channel Estates - Garden City	2,318.60	\$69.56	268-1276
043183	7/31/2003	: AM Columbia Village # ,21,22, 23. Boise,	18,729.08	\$561.87	268-1283
043184	7/31/2003	: AM Federal Way relocate, Boise	4,458.84	\$133.77	268-2002
043185	7/31/2003	: AM Cloverdale & Overland Rd relocate	2,317.06	\$69.51	268-2003
043187	7/31/2003	: AM Pepperwood Est. #9 Boise, Idaho	14,091.46	\$422.74	268-2204
043227	7/31/2003	: AM Boise KTVB, Ch. 7 fiber link	8,606.25	\$258.19	268-3701
044480	3/1/2003	: AM Locust Grove Rd pole relocation	(8,779.61)	(\$263.39)	268-1004
041599	3/1/2003	: AM The Legends # 7 subdivision	37,599.22	\$1,127.98	268-3202
041594	3/1/2003	: AM Digital Tier Upgrade	167.71	\$5.03	268-2770
041542	3/1/2003	: AM BSU student housing	14,082.55	\$422.48	268-1031
041543	3/1/2003	: AM Apartment extensions 0501	6,725.65	\$201.77	268-1202
041544	3/1/2003	: AM Providence Place #3&4 Boise, Idaho	1,110.27	\$33.31	268-12102
041566	3/1/2003	: AM Summerset Hills Apts. Boise	12,634.00	\$379.02	268-2205
041567	3/1/2003	: AM N. Channel Est. Garden City, Idaho	2,670.03	\$80.10	268-2209
041569	3/1/2003	: AM Loggers Creek Apts.	10,924.51	\$327.74	268-2211
041571	3/1/2003	: AM Harris Ranch 7, 8 Sub. Boise , Id.	10,766.38	\$322.99	268-2212
041572	3/1/2003	: AM Auburn Hills sub. Boise, Id.	2,444.26	\$73.33	268-2217
041574	3/1/2003	: AM Pepper Hills # 11, Boise, Id.	24,125.87	\$723.78	268-2221
041576	3/1/2003	: AM Deer Canyon subdivision, Boise, Id.	5,646.44	\$169.39	268-2224
041578	3/1/2003	: AM Adien Pl. Boise, Id.	2,310.16	\$69.30	268-2225
041580	3/1/2003	: AM Longview T. H., Boise, Id.	6,192.26	\$185.77	268-2227
041581	3/1/2003	: AM Nativa Terra sub #2 Boise, Id.	7,645.11	\$229.35	268-2228
041583	3/1/2003	: AM Arrow Leaf sub. 1 & 2 in Boise, Id.	7,376.66	\$221.30	268-2231
041585	3/1/2003	: AM Fenwick Park sub. Boise, Id.	4,650.58	\$139.52	268-2233
041587	3/1/2003	: AM Lakeland Village # 2,3,4	31,822.30	\$954.67	268-2237
041589	3/1/2003	: AM Nokomis Point Sub. Boise, Id.	8,976.09	\$269.28	268-2238
041590	3/1/2003	: AM Bristol Heights #21 sub.	4,921.39	\$147.64	268-2241
041592	3/1/2003	: AM NAS to DAC Conversion	3,653.31	\$109.60	268-2760
041548	3/1/2003	: AM Havenwood @ Columbia Village - Boise	-	\$0.00	268-1232
041550	3/1/2003	: AM Gecko sub . Boise	8,754.29	\$262.63	268-1258
041551	3/1/2003	: AM Wildwood ,Boise, Idaho	8,616.19	\$258.49	268-1259
041552	3/1/2003	: AM Whitefield, Ada Co. Idaho	2,437.39	\$73.12	268-1260
041554	3/1/2003	: AM Phillippi Park Condos, Boise Idaho	3,524.80	\$105.74	268-1262
041556	3/1/2003	: AM Columbia Village # ,21,22, 23. Boise,	21,190.77	\$635.72	268-1283
041558	3/1/2003	: AM Federal Way relocate, Boise	6,876.64	\$206.30	268-2002
041560	3/1/2003	: AM Cloverdale & Overland Rd relocate	39,284.60	\$1,178.54	268-2003
041561	3/1/2003	: AM Quiet Cove & Chandra Subdivision	1,458.51	\$43.76	268-2203
041563	3/1/2003	: AM Pepperwood Est. #9 Boise, Idaho	17,531.84	\$525.96	268-2204
042518	3/1/2003	: AM Cable Modems	374.94	\$11.25	268-1961
042520	3/1/2003	: AM Stallion Townhomes, Boise, Id.	3,702.89	\$111.09	268-2218
042522	3/1/2003	: AM Moon Beam sub. Boise, Id.	14,322.23	\$429.67	268-2234
042524	3/1/2003	: AM Dawson Meadows	25,202.51	\$756.08	268-2235

Cable One, Inc. Exhibit B2

Headend and Plant expenditures qualifying for Broadband tax credit

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Asset ID	Acq Date	Asset Desc	BookCost	Broadband credit	CIR
042525	3/1/2003	: AM 2002 Cable Modems	288.30	\$8.65	268-2951
			101640-268	17,261.30	
043226	7/31/2003	: AM Boise KTVB, Ch. 7 fiber link	258.50	\$7.76	268-3701
268			101642-268		
			Total for 268	17,857.88	
041630	3/1/2003	: AM The Colonies - Canyon County	135,505.64	\$4,065.17	269-1248
041631	3/1/2003	: AM Clear Creek Crossing #1 & #2 Eagle, Idaho	5,958.69	\$178.76	269-1265
041632	3/1/2003	: AM Country Village Nampa, Idaho	24,023.87	\$720.72	269-1266
041634	3/1/2003	: AM Tuesday subdivision #2 & 3 in Eagle Idaho	32,283.78	\$968.51	269-1280
041636	3/1/2003	: AM Observation Point Sub Meridian, Idaho	46,218.51	\$1,386.56	269-1286
041638	3/1/2003	: AM Park Ridge Meadows Nampa, Idaho	123,798.35	\$3,713.95	269-1287
041643	3/1/2003	: AM New Node Extensions, Canyon Co., Idaho	138,784.08	\$4,163.52	269-1288
041645	3/1/2003	: AM Sugar Meadows Canyon County, Idaho	6,973.28	\$209.20	269-1291
041646	3/1/2003	: AM The Cottonwood, Nampa, Idaho	216.24	\$6.49	269-1292
041647	3/1/2003	: AM West Valley Construction Equipment	7,402.50	\$222.08	269-1650
041650	3/1/2003	: AM Autumn Wind Nampa, Idaho	7,532.24	\$225.97	269-2203
041651	3/1/2003	: AM Bayport in Nampa, Idaho	10,909.33	\$327.28	269-2205
041652	3/1/2003	: AM Belmont Heights in Nampa, Idaho	40,331.79	\$1,209.95	269-2207
041653	3/1/2003	: AM Bridgetower in Meridian, Idaho	71,040.81	\$2,131.22	269-2209
041655	3/1/2003	: AM Cherry Creek Est in Canyon County, Idaho	24,651.56	\$739.55	269-2212
041658	3/1/2003	: AM Colony in Eagle, Idaho	70,511.19	\$2,115.34	269-2213
041659	3/1/2003	: AM Commuter Estates in Caldwell, Idaho	5,314.27	\$159.43	269-2214
041545	3/1/2003	: AM WV-Westley, Woodhaven Subdivision	879.48	\$26.38	268-1227
041546	3/1/2003	: AM WV-Tarawoods, Tremont Subdivisions	216.24	\$6.49	268-1228
041605	3/1/2003	: AM INV REC	-	\$0.00	269-1000
041617	3/1/2003	: AM Ontario Upgrade	-	\$0.00	269-1003
041619	3/1/2003	: AM Winslow Acres, Yotie sub	2,351.31	\$70.54	269-1202
041621	3/1/2003	: AM Nottingham Greens Sub Phase I	35,384.68	\$1,061.54	269-1206
041622	3/1/2003	: AM Eagle River #1&2, Eagle, Idaho	48,001.45	\$1,440.04	269-12105
041624	3/1/2003	: AM Lotus Springs 2A, 2B - Nampa	13,932.83	\$417.98	269-1243
041625	3/1/2003	: AM Ashton Hills # 2,3,4 Caldwell	5,009.46	\$150.28	269-1246
041672	3/1/2003	: AM Dove Meadows Nampa, Idaho	192,038.13	\$5,761.14	269-2218
041673	3/1/2003	: AM North Meridian, Idaho Extensions	213.82	\$6.41	269-2220
041675	3/1/2003	: AM Ashford, Meridian, Idaho	58,080.80	\$1,742.42	269-2224
041677	3/1/2003	: AM City of Star Expansion	184,239.04	\$5,527.17	269-2227
041663	3/1/2003	: AM Stellas Sub in ADA County, Idaho	71,596.20	\$2,147.89	269-2215
041690	3/1/2003	: AM Bridgetower, Meridian, Idaho	29,760.19	\$892.81	269-2236
041691	3/1/2003	: AM Castlebury, Eagle, Idaho	84,899.07	\$2,546.97	269-2238
041692	3/1/2003	: AM Turtle Creek, Meridian, Idaho	531.48	\$15.94	269-2241
041695	3/1/2003	: AM Kensington, Nampa, Idaho	104,939.27	\$3,148.18	269-2243
041697	3/1/2003	: AM Raasch Farms, Kuna, Idaho	35,611.47	\$1,068.34	269-2247
041698	3/1/2003	: AM Meridian Greens, Meridian, Idaho	9,457.68	\$283.73	269-2248
041699	3/1/2003	: AM Bishop Ranch, Payette, Idaho	11,360.95	\$340.83	269-2251
041700	3/1/2003	: AM Brandon Bay Apt, Payette, Idaho	12,719.52	\$381.59	269-2252
041701	3/1/2003	: AM Rose Haven, Wilder, Idaho	11,719.01	\$351.57	269-2255
041703	3/1/2003	: AM ParkRidge, Nampa	236,314.19	\$7,089.43	269-2259
041706	3/1/2003	: AM Marsing EAS	374.43	\$11.23	269-2731
041708	3/1/2003	: AM HDTV	-	\$0.00	269-2780
041679	3/1/2003	: AM Middleton Newbuild Expansion MDO5	43,325.26	\$1,299.76	269-2228
041681	3/1/2003	: AM Ashton Place Apts, Caldwell, Idaho	7,321.05	\$219.63	269-2232
041683	3/1/2003	: AM Manhester Nampa, Idaho	61,427.03	\$1,842.81	269-2233
041685	3/1/2003	: AM Tripple Crown, Nampa, Idaho	140,172.89	\$4,205.19	269-2234
041687	3/1/2003	: AM Birds of Prey, Kuna, Idaho	22,890.42	\$686.71	269-2235
041666	3/1/2003	: AM Sylvias Sub in Canyon County, Idaho	56,251.14	\$1,687.53	269-2216
041669	3/1/2003	: AM Kuna, Idaho extensions	113,349.33	\$3,400.48	269-2217
042532	3/1/2003	: AM INV REC	-	\$0.00	269-1000
042534	3/1/2003	: AM Ontario Upgrade	-	\$0.00	269-1003
042537	3/1/2003	: AM Beechwood in Canyon County, Idaho	43,652.97	\$1,309.59	269-2206
042538	3/1/2003	: AM Cherry Creek Est in Canyon County, Idaho	10,292.54	\$308.78	269-2212
042539	3/1/2003	: AM Commuter Estates in Caldwell, Idaho	2,428.15	\$72.84	269-2214
042540	3/1/2003	: AM Ashford, Meridian, Idaho	(7,782.86)	(\$233.49)	269-2224
042541	3/1/2003	: AM Castlebury, Eagle, Idaho	(31,336.88)	(\$940.11)	269-2238
042543	3/1/2003	: AM West Valley Office Land	505.00	\$15.15	269-2401
043415	7/31/2003	: AM Small Subs Caldwell	36,259.76	\$1,087.79	269-3269
043417	7/31/2003	: AM Matlock Place, Eagle	30,152.18	\$904.57	269-3270

OR*

OR*

