

BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION

**IN THE MATTER OF THE APPLICATION)
OF CABLE ONE, INC. FOR AN) CASE NO. GNR-T-13-05
INVESTMENT TAX CREDIT FOR)
INSTALLING QUALIFYING BROADBAND)
EQUIPMENT) ORDER NO. 32900**

On August 20, 2013, the Commission received an Application from Cable One, Inc. (“Cable One” or “Company”) seeking approval of a broadband tax credit pursuant to Commission Order No. 28784 and *Idaho Code* § 63-3029I for the 2012 calendar year. On September 5, 2013, Cable One submitted revised Exhibits B and B-2.

THE APPLICATION

In its Application, Cable One states that it has installed equipment associated with its Hybrid Coax Network using fiber optic and coaxial cable facilities. The Company asserts that its broadband network is capable of transmission rates of up to 50 Mbps and that approximately 99.9% of its customers have access to this service. Cable One states that it invested approximately \$3.8 million in qualifying broadband equipment during the 2012 calendar year.

STAFF REVIEW

Staff reviewed the list of proposed broadband equipment submitted by Cable One and found that the equipment identified meets the statutory criteria outlined in *Idaho Code* § 63-3029I(3)(b) and Commission Order No. 28784. Staff believes that the expenditures identified by the Company meet the requirements for an open cable or open video system provider as described in *Idaho Code* § 63-3029I (3)(b)(iii).

Therefore, Staff recommended the Commission issue an Order approving the Application and that the approving Order, along with a copy of Cable One’s Application, including Exhibits, be forwarded to the Idaho State Tax Commission.

COMMISSION FINDINGS

In order to be eligible to obtain the tax credit, the taxpayer must first obtain an Order from the Commission “confirming that the installed equipment is qualified broadband equipment.” *Idaho Code* § 63-3029I(4). “In the case of a cable or open video system operator,

such qualifying equipment shall extend from the subscriber's side of the head end to the outside of the structure in which the subscriber is located." *Idaho Code* § 63-3029I (3)(b)(iii).

Based upon our review of the Application and the recommendations of the Commission Staff, we find that Cable One's Application requesting a qualified broadband equipment Order should be granted. Cable One has adequately demonstrated that the equipment identified in its Application qualifies as broadband equipment subject to the tax credit. We also find that Cable One is a cable system operator and, as presently configured, the installed equipment "extends from the subscriber's side of the head end to the outside of the structure in which the subscriber is located." It is therefore appropriate for the Commission to issue this Order confirming that the equipment identified in Cable One's Application is qualified broadband equipment.


ORDER

IT IS HEREBY ORDERED that Cable One, Inc.'s Application seeking an Order certifying that it has installed qualifying broadband equipment in Idaho during the 2012 calendar year is granted.

IT IS FURTHER ORDERED that a copy of this Order and the Company's Application, including exhibits, be served upon the Idaho State Tax Commission.

THIS IS A FINAL ORDER. Any person interested in this Order (or in issues finally decided by this Order) may petition for reconsideration within twenty-one (21) days of the service date of this Order with regard to any matter decided in this Order. Within seven (7) days after any person has petitioned for reconsideration, any other person may cross-petition for reconsideration. *Idaho Code* §§ 61-626, 63-3029I (4).

DONE by Order of the Idaho Public Utilities Commission at Boise, Idaho this 27th day of September 2013.



PAUL KJELLANDER, PRESIDENT

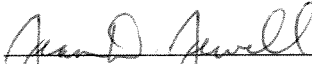


MACK A. REDFORD, COMMISSIONER



MARSHA H. SMITH, COMMISSIONER

ATTEST:



Jean D. Jewell
Commission Secretary

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