verizon

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IDAHO PUBLIC
UTILITIES COMMISSION

TO: Idaho Public Utilities Commission ("PUC")
472 W. Washington Street
Boise, ID 83702

ATTN: Grace Seaman, Utilities Analyst

FROM: Mike W. McCoy, Vice President – Taxes
Verizon Wireless
One Verizon Place
Attention: Tax Department
Alpharetta, GA 30004

GNR-T-15-11

Date: 9/15/15

Re: **Idaho RSA No. 2 Limited Partnership – FEIN: 91-1469964**
2014 Idaho Broadband Equipment Investment Credit (Idaho Form 68)

Introduction

Idaho RSA No. 2 Limited Partnership, an operating entity of the Verizon Wireless ("VzW") business division, is submitting the following application to the Idaho Public Utilities Commission ("PUC") for qualification of broadband equipment in accordance with Procedural Order No. 28784 (attached), in order to claim the Broadband Equipment Investment Tax Credit (Idaho Form 68) for capital asset additions in 2014.

1. Applicant Information

Verizon Wireless ("VzW"), a division of Verizon Communications, Inc. ("Verizon"), is the largest wireless telecommunications provider in the United States, providing wireless services to over 133 million subscribers. VzW is also one of the largest telecommunication and wireless service carriers in Idaho. The company designs, builds and operates global networks, information systems and mobile technologies.

Questions regarding this application and its content should be directed to:

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212-773-6436

Or

Nick McGuirl
Ernst & Young LLP
Nick.mcguirl@ey.com
212-773-2591

2. Location of Broadband Equipment

Please refer to the attached 2014 capital asset addition schedule.

3. Description of Broadband Services

Verizon Wireless ("VzW") offers many mobile technologies over its wireless broadband network, including but not limited to: voice services, data services, text and picture messaging, location-based services, over-the-air downloadable applications, video on demand, and push-to-talk (PTT).

VzW uses CDMA2000 (Code Division Multiple Access) technology to support LTE for 4G voice and broadband data, in addition to three other generations of CDMA-based cellular network technologies (2G voice and data, 2.5G voice and data, and 3G data).

4. Broadband Network Transmission Rates

Verizon Wireless ("VzW") broadband network infrastructure has data transmission rates of between 300K and 3M bits per second for subscriber downloads (receive) and uploads (send). This range exceeds the rate of at least 200,000 bits per second to a subscriber (download/receive) and at least 125,000 bits per second from a subscriber (upload/send), required under statute (Idaho Code § 63-30291).

5. List of Qualified Broadband Equipment

Please refer to the attached 2014 capital asset addition schedule.

6. Installation Dates – Qualified Broadband Equipment

Please refer to the attached 2014 capital asset addition schedule.

7. Description of Broadband Equipment / Network

Idaho RSA No. 2 Limited Partnership, an operating entity of the Verizon Wireless ("VzW") business division, has 281 asset additions totaling $404,269.62 in 2014 that are "qualified broadband equipment," which is eligible for the 3% Broadband Equipment Investment Tax Credit (Idaho Form 68) under Idaho Code § 63-30291. This qualified broadband equipment directly facilitates data transmission to and from service subscribers and is integral to the broadband network.

The total 2014 tax credit claim is $12,128.09. Please see below and attached for further detail.

Row Labels	Count of CATEGORY	Sum of Cost	Sum of 3% TAX CREDIT
⊟Idaho RSA 2 LP	281	$ 404,269.62	$ 12,128.09
Antenna Equip - Data Transmission	39	$ 57,162.44	$ 1,714.87
Cable - Data Transmission	56	$ 12,736.86	$ 382.11
Card Device - Data Transmission	3	$ 1,430.69	$ 42.92
Cell Site Hardware - Data Transmission	1	$ 12,826.49	$ 384.79
Cell Tower - Data Transmission	1	$ 4,145.33	$ 124.36
Electrical Equipment - Broadband Network	33	$ 4,394.05	$ 131.82
Power Device - Data Transmission	110	$ 203,581.94	$ 6,107.46
Telecomm Hardware - Data Transmission	19	$ 8,522.80	$ 255.68
Transmitter - Signal Data Transmission	19	$ 99,469.02	$ 2,984.07

8. **Broadband Network Subscribers**
   - A. % and # of potential **Idaho subscribers** that could be served by the network:
     - 100% of all subscribers
   - B. % and # of potential **non-Idaho subscribers** that could be served by the network:
     - There are no non-Idaho customers that could be served with the broadband equipment placed in service.

9. **Statement Certifying Qualification of Eligible Broadband Equipment**

Verizon Wireless ("VzW") has reviewed the applicable statutes and regulations and hereby certifies that the attached 2014 capital asset addition schedule contains "qualified broadband equipment" that qualifies for the Broadband Equipment Investment Tax Credit (Idaho Form 68) under Idaho Code § 63-30291.

Signed and Certified:

Date: 9/15/2015

ALL Verizon Wireless ("VzW") Operating Entities
2014 Idaho Qualified Broadband Equipment
Qualified Asset Summary

Row Labels	Count of CATEGORY	Sum of Cost	Sum of 3% TAX CREDIT
Cellco Partnership	**1,461**	**$ 2,998,116.60**	**$ 89,943.50**
Antenna Equip - Data Transmission	174	$ 389,575.32	$ 11,687.26
Broadband Router - Data Transmission	68	$ 47,715.23	$ 1,431.46
Cable - Data Transmission	280	$ 345,252.37	$ 10,357.57
Card Device - Data Transmission	66	$ 122,154.80	$ 3,664.64
Cell Tower - Data Transmission	38	$ 133,363.52	$ 4,000.91
Electrical Equipment - Broadband Network	19	$ 1,529.99	$ 45.90
GPS Receiver - Data Transmission	2	$ 354.00	$ 10.62
Hardware - Data Transmission	23	$ 200,842.00	$ 6,025.26
Microwave Equipment - Data Transmission	73	$ 38,236.01	$ 1,147.08
Power Device - Data Transmission	223	$ 321,856.40	$ 9,655.69
Radio Frequency Device - Data Transmission	120	$ 500,451.11	$ 15,013.53
Remote Terminal Unit - Data Transmission	13	$ 143,160.60	$ 4,294.82
Signal Filter - Data Transmission	175	$ 162,518.31	$ 4,875.55
Switch Module - Data Transmission	6	$ 15,234.56	$ 457.04
Telecomm Equip - Data Transmission	5	$ 7,956.25	$ 238.69
Transmitter - Signal Data Transmission	176	$ 567,916.13	$ 17,037.48
Cellular Inc Network Corp	**596**	**$ 1,052,085.77**	**$ 31,562.57**
Amplifier - Data Transmission	19	$ 27,989.89	$ 839.70
Antenna Equip - Data Transmission	94	$ 94,172.74	$ 2,825.18
Broadband Router - Data Transmission	2	$ 1,994.89	$ 59.85
Cable - Data Transmission	171	$ 38,088.67	$ 1,142.66
Card Device - Data Transmission	12	$ 25,095.55	$ 752.87
Cell Tower - Data Transmission	1	$ 4,489.97	$ 134.70
Electrical Equipment - Broadband Network	41	$ 5,498.69	$ 164.96
Microwave Equipment - Data Transmission	6	$ 1,693.73	$ 50.81
Power Device - Data Transmission	150	$ 479,463.29	$ 14,383.90
Radio Frequency Device - Data Transmission	5	$ 15,941.09	$ 478.23
Signal Amplification Device - Data Transmission	4	$ 29,806.93	$ 894.21
Switch Device - Data Communication	2	$ 104.40	$ 3.13
Telecomm Hardware - Data Transmission	44	$ 17,064.16	$ 511.92
Transmitter - Signal Data Transmission	45	$ 310,681.77	$ 9,320.45
Idaho 6 Clark RSA LP	**1,364**	**$ 2,371,003.77**	**$ 71,130.11**
Amplifier - Data Transmission	42	$ 58,382.22	$ 1,751.47
Antenna Equip - Data Transmission	235	$ 213,033.70	$ 6,391.01
Broadband Router - Data Transmission	1	$ 987.85	$ 29.64
Cable - Data Transmission	383	$ 100,905.86	$ 3,027.18
Card Device - Data Transmission	52	$ 103,442.25	$ 3,103.27
Cell Site Hardware - Data Transmission	1	$ 12,826.49	$ 384.79
Cell Tower - Data Transmission	8	$ 85,918.81	$ 2,577.56
Electrical Equipment - Broadband Network	87	$ 21,950.20	$ 658.51
Power Device - Data Transmission	321	$ 988,597.52	$ 29,657.93
Radio Frequency Device - Data Transmission	2	$ 6,563.49	$ 196.90
Signal Amplification Device - Data Transmission	1	$ 6,549.93	$ 196.50
Switch Device - Data Communication	3	$ 156.60	$ 4.70
Telecomm Equip - Data Transmission	5	$ 5,119.73	$ 153.59
Telecomm Hardware - Data Transmission	96	$ 45,425.09	$ 1,362.75
Transmitter - Signal Data Transmission	127	$ 721,144.03	$ 21,634.32
Idaho RSA 2 LP	**281**	**$ 404,269.62**	**$ 12,128.09**
Antenna Equip - Data Transmission	39	$ 57,162.44	$ 1,714.87
Cable - Data Transmission	56	$ 12,736.86	$ 382.11
Card Device - Data Transmission	3	$ 1,430.69	$ 42.92
Cell Site Hardware - Data Transmission	1	$ 12,826.49	$ 384.79
Cell Tower - Data Transmission	1	$ 4,145.33	$ 124.36
Electrical Equipment - Broadband Network	33	$ 4,394.05	$ 131.82
Power Device - Data Transmission	110	$ 203,581.94	$ 6,107.46
Telecomm Hardware - Data Transmission	19	$ 8,522.80	$ 255.68
Transmitter - Signal Data Transmission	19	$ 99,469.02	$ 2,984.07
Idaho RSA 3 LP	**50**	**$ 75,945.05**	**$ 2,278.35**
Amplifier - Data Transmission	2	$ 4,685.32	$ 140.56
Antenna Equip - Data Transmission	4	$ 678.94	$ 20.37

ALL Verizon Wireless ("VzW") Operating Entities
2014 Idaho Qualified Broadband Equipment
Qualified Asset Summary

Row Labels	Count of CATEGORY	Sum of Cost	Sum of 3% TAX CREDIT
Cable - Data Transmission	9	$ 1,101.10	$ 33.03
Card Device - Data Transmission	1	$ 240.31	$ 7.21
Electrical Equipment - Broadband Network	3	$ 157.14	$ 4.71
Power Device - Data Transmission	24	$ 40,816.89	$ 1,224.51
Telecomm Hardware - Data Transmission	3	$ 788.67	$ 23.66
Transmitter - Signal Data Transmission	4	$ 27,476.68	$ 824.30
Verizon Wireless (VAW) LLC	**4,572**	**$ 9,863,489.83**	**$ 295,904.69**
Amplifier - Data Transmission	125	$ 178,833.25	$ 5,365.00
Antenna Equip - Data Transmission	626	$ 883,317.86	$ 26,499.54
Broadband Router - Data Transmission	44	$ 40,739.88	$ 1,222.20
Cable - Data Transmission	1,367	$ 1,358,097.85	$ 40,742.94
Card Device - Data Transmission	152	$ 361,310.61	$ 10,839.32
Cell Site Hardware - Data Transmission	11	$ 138,178.83	$ 4,145.36
Cell Tower - Data Transmission	53	$ 463,889.91	$ 13,916.70
Electrical Equipment - Broadband Network	185	$ 32,704.73	$ 981.14
GPS Receiver - Data Transmission	6	$ 1,239.00	$ 37.17
Hardware - Data Transmission	87	$ 784,098.00	$ 23,522.94
Microwave Equipment - Data Transmission	81	$ 37,498.86	$ 1,124.97
Power Device - Data Transmission	944	$ 2,042,390.47	$ 61,271.71
Radio Frequency Device - Data Transmission	73	$ 185,121.56	$ 5,553.65
Remote Terminal Unit - Data Transmission	11	$ 39,028.30	$ 1,170.85
Signal Amplification Device - Data Transmission	3	$ 24,961.87	$ 748.86
Signal Filter - Data Transmission	20	$ 15,627.50	$ 468.83
Switch Device - Data Communication	3	$ 156.60	$ 4.70
Switch Module - Data Transmission	4	$ 54,751.13	$ 1,642.53
Telecomm Equip - 4G/LTE Data	2	$ 4,277.72	$ 128.33
Telecomm Equip - Data Transmission	10	$ 26,652.32	$ 799.57
Telecomm Hardware - Data Transmission	233	$ 280,425.04	$ 8,412.75
Transmitter - Signal Data Transmission	532	$ 2,910,188.54	$ 87,305.66
Grand Total	**8,324**	**$ 16,764,910.64**	**$ 502,947.32**

SUBTOTAL: Cellco Partnership and Verizon Wireless (VAW) LLC (Disregarded Entity)

Cellco Partnership
Verizon Wireless (VAW) LLC (Disregarded Entity)

Row Labels	Count of CATEGORY	Sum of Cost	Sum of 3% TAX CREDIT
Cellco Partnership	**1,461**	**$ 2,998,116.60**	**$ 89,943.50**
Antenna Equip - Data Transmission	174	$ 389,575.32	$ 11,687.26
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Verizon Wireless (VAW) LLC	**4,572**	**$ 9,863,489.83**	**$ 295,904.69**
Amplifier - Data Transmission	125	$ 178,833.25	$ 5,365.00
Antenna Equip - Data Transmission	626	$ 883,317.86	$ 26,499.54
Broadband Router - Data Transmission	44	$ 40,739.88	$ 1,222.20
Cable - Data Transmission	1,367	$ 1,358,097.85	$ 40,742.94
Card Device - Data Transmission	152	$ 361,310.61	$ 10,839.32
Cell Site Hardware - Data Transmission	11	$ 138,178.83	$ 4,145.36

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2014 Idaho Qualified Broadband Equipment
Qualified Asset Summary

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Electrical Equipment - Broadband Network	185	$ 32,704.73	$ 981.14
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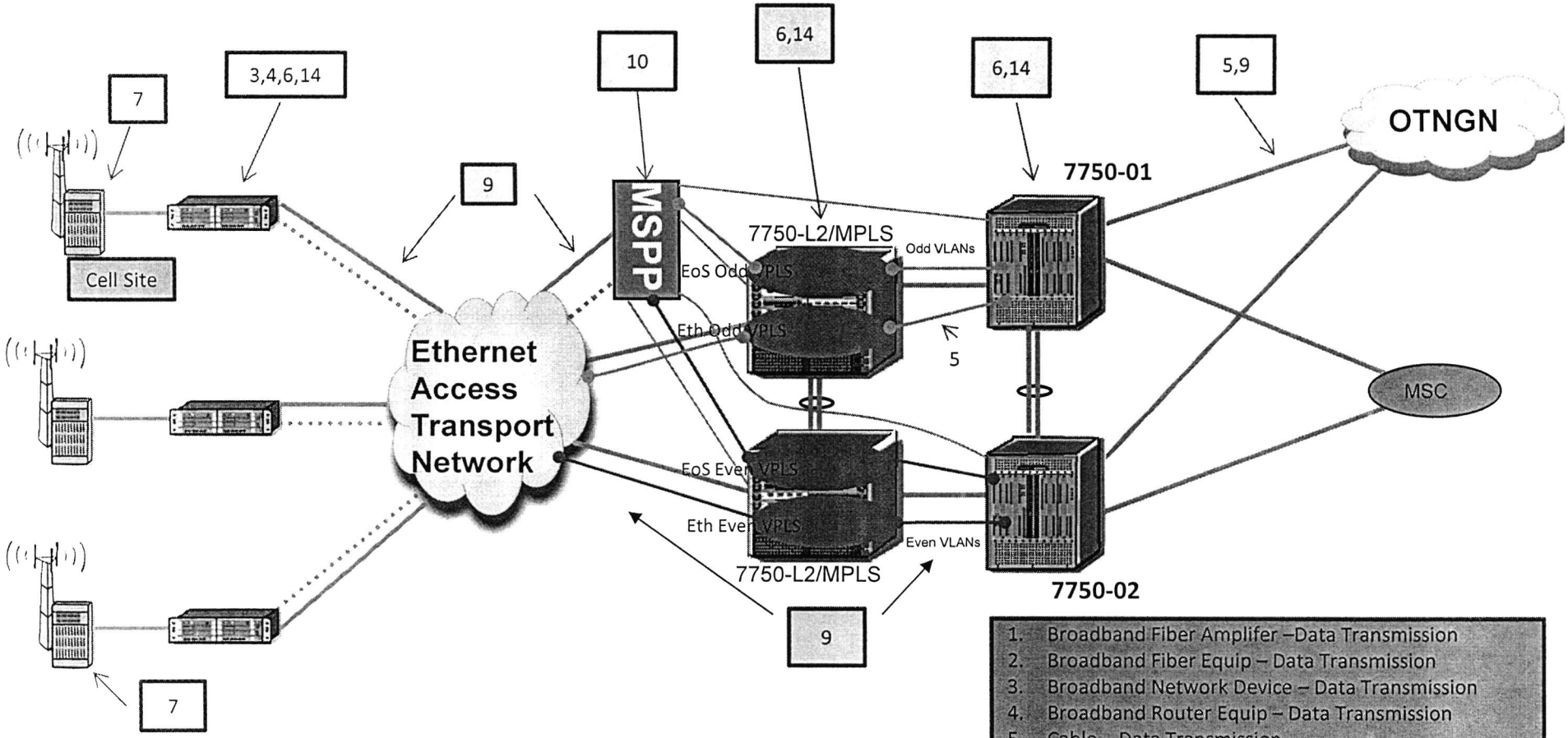
Hardware - Data Transmission	87	$ 784,098.00	$ 23,522.94
Microwave Equipment - Data Transmission	81	$ 37,498.86	$ 1,124.97
Power Device - Data Transmission	944	$ 2,042,390.47	$ 61,271.71
Radio Frequency Device - Data Transmission	73	$ 185,121.56	$ 5,553.65
Remote Terminal Unit - Data Transmission	11	$ 39,028.30	$ 1,170.85
Signal Amplification Device - Data Transmission	3	$ 24,961.87	$ 748.86
Signal Filter - Data Transmission	20	$ 15,627.50	$ 468.83
Switch Device - Data Communication	3	$ 156.60	$ 4.70
Switch Module - Data Transmission	4	$ 54,751.13	$ 1,642.53
Telecomm Equip - 4G/LTE Data	2	$ 4,277.72	$ 128.33
Telecomm Equip - Data Transmission	10	$ 26,652.32	$ 799.57
Telecomm Hardware - Data Transmission	233	$ 280,425.04	$ 8,412.75
Transmitter - Signal Data Transmission	532	$ 2,910,188.54	$ 87,305.66
Grand Total	**6,033**	**$ 12,861,606.43**	**$ 385,848.19**

Verizon - Wireless Broadband Network Assets



1. Broadband Fiber Amplifer –Data Transmission
2. Broadband Fiber Equip – Data Transmission
3. Broadband Network Device – Data Transmission
4. Broadband Router Equip – Data Transmission
5. Cable - Data Transmission
6. Card Device – Data Tranmission
7. Digital Transmission Device – Data Network
8. Electrical Equipment – Broadband Network
9. Fiber Optic Cable – Data Transmission
10. Multiplexer Signal Device – Data Tranmission
11. Power Device – Data Transmission
12. Signal Amplifier – Data Transmission
13. Signal Transponder – Data Transmission
14. Switch Device – Data Communication

Idaho RSA No. 2 Limited Partnership – FEIN: 91-1469964
2014 Idaho Qualified Broadband Equipment
Qualified Asset Detail

Unit	Asset ID	Trans Type	Descr	Cost	Location	Legal Entity	Legal Entity Description	Trans Date	Retire Dt	Address 1	Address 2	St	CATEGORY	ELIGIBLE	3% TAX CREDIT
20000	34882649	ADD	ANT,XPOL PNL,700/AWS,45/45 HBW	$ 3,569.14	134959	11031	Idaho RSA 2 LP	2/21/2014		4551 HIGHWAY 16		ID	Antenna Equip - Data Transmission	Y	$ 107.07
20000	34882646	ADD	ANT,XPOL PNL,700/AWS,45/45 HBW	$ 3,569.14	134959	11031	Idaho RSA 2 LP	2/21/2014		4551 HIGHWAY 16		ID	Antenna Equip - Data Transmission	Y	$ 107.07
20000	34882647	ADD	ANT,XPOL PNL,700/AWS,45/45 HBW	$ 3,569.14	134959	11031	Idaho RSA 2 LP	2/21/2014		4551 HIGHWAY 16		ID	Antenna Equip - Data Transmission	Y	$ 107.07
20000	34882648	ADD	ANT,XPOL PNL,700/AWS,45/45 HBW	$ 3,569.14	134959	11031	Idaho RSA 2 LP	2/21/2014		4551 HIGHWAY 16		ID	Antenna Equip - Data Transmission	Y	$ 107.07
20000	34882649	ADD	ANT,XPOL PNL,700/AWS,45/45 HBW	$ 3,569.14	134959	11031	Idaho RSA 2 LP	2/21/2014		4551 HIGHWAY 16		ID	Antenna Equip - Data Transmission	Y	$ 107.07
20000	34882646	ADD	ANT,XPOL PNL,700/AWS,45/45 HBW	$ 3,569.14	134959	11031	Idaho RSA 2 LP	2/21/2014		4551 HIGHWAY 16		ID	Antenna Equip - Data Transmission	Y	$ 107.07
20000	34882647	ADD	ANT,XPOL PNL,700/AWS,45/45 HBW	$ 3,569.14	134959	11031	Idaho RSA 2 LP	2/21/2014		4551 HIGHWAY 16		ID	Antenna Equip - Data Transmission	Y	$ 107.07
20000	34882648	ADD	ANT,XPOL PNL,700/AWS,45/45 HBW	$ 3,569.14	134959	11031	Idaho RSA 2 LP	2/21/2014		4551 HIGHWAY 16		ID	Antenna Equip - Data Transmission	Y	$ 107.07
10000	37008373	ADD	ANT,X-POL,700/AWS,65HBW,15.2/1	$ 1,420.05	282381	11031	Idaho RSA 2 LP	9/23/2014		LAT 44 2434555555555556 LONG NEG 116 97286666666668		ID	Antenna Equip - Data Transmission	Y	$ 42.60
10000	37008374	ADD	ANT,X-POL,700/AWS,65HBW,15.2/1	$ 1,420.05	282381	11031	Idaho RSA 2 LP	9/23/2014		LAT 44 2434555555555556 LONG NEG 116 97286666666668		ID	Antenna Equip - Data Transmission	Y	$ 42.60
10000	37008375	ADD	ANT,X-POL,700/AWS,65HBW,15.2/1	$ 1,420.05	282381	11031	Idaho RSA 2 LP	9/23/2014		LAT 44 2434555555555556 LONG NEG 116 97286666666668		ID	Antenna Equip - Data Transmission	Y	$ 42.60
10000	37008381	ADD	ANT,X-POL,700/AWS/AWS,65HBW,14	$ 1,349.97	282381	11031	Idaho RSA 2 LP	9/23/2014		LAT 44 2434555555555556 LONG NEG 116 97286666666668		ID	Antenna Equip - Data Transmission	Y	$ 40.50
10000	37008382	ADD	ANT,X-POL,700/AWS/AWS,65HBW,14	$ 1,349.97	282381	11031	Idaho RSA 2 LP	9/23/2014		LAT 44 2434555555555556 LONG NEG 116 97286666666668		ID	Antenna Equip - Data Transmission	Y	$ 40.50
10000	37008383	ADD	ANT,X-POL,700/AWS/AWS,65HBW,14	$ 1,349.97	282381	11031	Idaho RSA 2 LP	9/23/2014		LAT 44 2434555555555556 LONG NEG 116 97286666666668		ID	Antenna Equip - Data Transmission	Y	$ 40.50
10000	37008384	ADD	ANT,X-POL,700/AWS/AWS,65HBW,14	$ 1,349.97	282381	11031	Idaho RSA 2 LP	9/23/2014		LAT 44 2434555555555556 LONG NEG 116 97286666666668		ID	Antenna Equip - Data Transmission	Y	$ 40.50
10000	37008385	ADD	ANT,X-POL,700/AWS/AWS,65HBW,14	$ 1,349.97	282381	11031	Idaho RSA 2 LP	9/23/2014		LAT 44 2434555555555556 LONG NEG 116 97286666666668		ID	Antenna Equip - Data Transmission	Y	$ 40.50
10000	37008386	ADD	ANT,X-POL,700/AWS/AWS,65HBW,14	$ 1,349.97	282381	11031	Idaho RSA 2 LP	9/23/2014		LAT 44 2434555555555556 LONG NEG 116 97286666666668		ID	Antenna Equip - Data Transmission	Y	$ 40.50
20000	34954038	ADD	KIT- INSTLN IRM WASHER_PLAIN_4	$ 185.05	134959	11031	Idaho RSA 2 LP	1/24/2014		4551 HIGHWAY 16		ID	Antenna Equip - Data Transmission	Y	$ 5.55
20000	35056170	ADD	KIT- INSTLN IRM WASHER_PLAIN_4	$ 185.05	134964	11031	Idaho RSA 2 LP	1/24/2014		CLAY PEAK ADDRESSORS PARCEL		15131 ID	Antenna Equip - Data Transmission	Y	$ 5.55
20000	35027441	ADD	KIT- INSTLN IRM WASHER_PLAIN_4	$ 185.05	157511	11031	Idaho RSA 2 LP	1/24/2014		PAYETTE NATIONAL FOREST	TOP OF NO BUSINESS MOUNTAIN	ID	Antenna Equip - Data Transmission	Y	$ 5.55
20000	37074657	ADD	KIT- INSTLN IRM WASHER_PLAIN_4	$ 185.06	282381	11031	Idaho RSA 2 LP	9/23/2014		LAT 44 2434555555555556 LONG NEG 116 97286666666668		ID	Antenna Equip - Data Transmission	Y	$ 5.55
20000	37075316	ADD	KIT- INSTLN IRM WASHER_PLAIN_4	$ 185.06	283519	11031	Idaho RSA 2 LP	9/23/2014		LAT 43 97594 LONG NEG 116 82439		ID	Antenna Equip - Data Transmission	Y	$ 5.55
20000	34954009	ADD	KIT- MTG UMTS MOUNTING COVER S	$ 302.55	134959	11031	Idaho RSA 2 LP	1/24/2014		4551 HIGHWAY 16		ID	Antenna Equip - Data Transmission	Y	$ 9.08
20000	35056141	ADD	KIT- MTG UMTS MOUNTING COVER S	$ 302.55	134964	11031	Idaho RSA 2 LP	1/24/2014		CLAY PEAK ADDRESSORS PARCEL		15131 ID	Antenna Equip - Data Transmission	Y	$ 9.08
20000	35027412	ADD	KIT- MTG UMTS MOUNTING COVER S	$ 302.55	157511	11031	Idaho RSA 2 LP	1/24/2014		PAYETTE NATIONAL FOREST	TOP OF NO BUSINESS MOUNTAIN	ID	Antenna Equip - Data Transmission	Y	$ 9.08
20000	34954004	ADD	KIT: PLUG WEATHERIZED-R2CT SHO	$ 23.30	134959	11031	Idaho RSA 2 LP	1/24/2014		4551 HIGHWAY 16		ID	Antenna Equip - Data Transmission	Y	$ 0.70
20000	35056136	ADD	KIT: PLUG WEATHERIZED-R2CT SHO	$ 23.30	134964	11031	Idaho RSA 2 LP	1/24/2014		CLAY PEAK ADDRESSORS PARCEL		15131 ID	Antenna Equip - Data Transmission	Y	$ 0.70
20000	35027149	ADD	KIT: PLUG WEATHERIZED-R2CT SHO	$ 23.30	157511	11031	Idaho RSA 2 LP	1/24/2014		PAYETTE NATIONAL FOREST	TOP OF NO BUSINESS MOUNTAIN	ID	Antenna Equip - Data Transmission	Y	$ 0.70
20000	37074647	ADD	KIT: PLUG WEATHERIZED-R2CT SHO	$ 23.30	282381	11031	Idaho RSA 2 LP	9/23/2014		LAT 44 2434555555555556 LONG NEG 116 97286666666668		ID	Antenna Equip - Data Transmission	Y	$ 0.70
20000	37075306	ADD	KIT: PLUG WEATHERIZED-R2CT SHO	$ 23.30	283519	11031	Idaho RSA 2 LP	9/23/2014		LAT 43 97594 LONG NEG 116 82439		ID	Antenna Equip - Data Transmission	Y	$ 0.70
20000	34954030	ADD	PLASTIC PART*TUBING, 7/8X50FT,	$ 168.04	134959	11031	Idaho RSA 2 LP	1/24/2014		4551 HIGHWAY 16		ID	Antenna Equip - Data Transmission	Y	$ 5.04
20000	35154357	ADD	PLASTIC PART*TUBING, 7/8X50FT,	$ 168.07	134962	11031	Idaho RSA 2 LP	2/21/2014		NWESIER RIVER RD NW 1/4 NE 1/4		ID	Antenna Equip - Data Transmission	Y	$ 5.04
20000	35056162	ADD	PLASTIC PART*TUBING, 7/8X50FT,	$ 168.04	134964	11031	Idaho RSA 2 LP	1/24/2014		CLAY PEAK ADDRESSORS PARCEL		15131 ID	Antenna Equip - Data Transmission	Y	$ 5.04
20000	35027433	ADD	PLASTIC PART*TUBING, 7/8X50FT,	$ 168.04	157511	11031	Idaho RSA 2 LP	1/24/2014		PAYETTE NATIONAL FOREST	TOP OF NO BUSINESS MOUNTAIN	ID	Antenna Equip - Data Transmission	Y	$ 5.04
20000	37074652	ADD	PLASTIC PART*TUBING, 7/8X50FT,	$ 168.06	282381	11031	Idaho RSA 2 LP	9/23/2014		LAT 44 2434555555555556 LONG NEG 116 97286666666668		ID	Antenna Equip - Data Transmission	Y	$ 5.04
20000	37075311	ADD	PLASTIC PART*TUBING, 7/8X50FT,	$ 168.06	283519	11031	Idaho RSA 2 LP	9/23/2014		LAT 43 97594 LONG NEG 116 82439		ID	Antenna Equip - Data Transmission	Y	$ 5.04
10000	37008379	ADD	XPOL,696-900/1710-2170,33BW,18	$ 4,430.54	282381	11031	Idaho RSA 2 LP	9/23/2014		LAT 44 2434555555555556 LONG NEG 116 97286666666668		ID	Antenna Equip - Data Transmission	Y	$ 132.92
10000	37008378	ADD	XPOL,696-900/1710-2170,33BW,18	$ 4,430.54	282381	11031	Idaho RSA 2 LP	9/23/2014		LAT 44 2434555555555556 LONG NEG 116 97286666666668		ID	Antenna Equip - Data Transmission	Y	$ 132.92
10000	37008380	ADD	XPOL,696-900/1710-2170,33BW,18	$ 4,430.54	282381	11031	Idaho RSA 2 LP	9/23/2014		LAT 44 2434555555555556 LONG NEG 116 97286666666668		ID	Antenna Equip - Data Transmission	Y	$ 132.92
10000	37692596	ADD	200 SERIES RET CABLE ASSEMBLY-	$ 711.15	282381	11031	Idaho RSA 2 LP	11/19/2014		LAT 44 2434555555555556 LONG NEG 116 97286666666668		ID	Cable - Data Transmission	Y	$ 21.33
20000	34954022	ADD	CA ASSY-AMPHENOL OR TYCO GND C	$ 34.07	134959	11031	Idaho RSA 2 LP	1/24/2014		4551 HIGHWAY 16		ID	Cable - Data Transmission	Y	$ 1.02
20000	35056154	ADD	CA ASSY-AMPHENOL OR TYCO GND C	$ 34.07	134964	11031	Idaho RSA 2 LP	1/24/2014		CLAY PEAK ADDRESSORS PARCEL		15131 ID	Cable - Data Transmission	Y	$ 1.02
20000	35027425	ADD	CA ASSY-AMPHENOL OR TYCO GND C	$ 34.07	157511	11031	Idaho RSA 2 LP	1/24/2014		PAYETTE NATIONAL FOREST	TOP OF NO BUSINESS MOUNTAIN	ID	Cable - Data Transmission	Y	$ 1.02
20000	37074636	ADD	CA ASSY-AMPHENOL OR TYCO GND C	$ 51.10	282381	11031	Idaho RSA 2 LP	9/23/2014		LAT 44 2434555555555556 LONG NEG 116 97286666666668		ID	Cable - Data Transmission	Y	$ 1.53
20000	37075295	ADD	CA ASSY-AMPHENOL OR TYCO GND C	$ 51.10	283519	11031	Idaho RSA 2 LP	9/23/2014		LAT 43 97594 LONG NEG 116 82439		ID	Cable - Data Transmission	Y	$ 1.53
20000	37074638	ADD	CABLE,JUMPER,COAX,90 DEG. N MA	$ 20.39	282381	11031	Idaho RSA 2 LP	9/23/2014		LAT 44 2434555555555556 LONG NEG 116 97286666666668		ID	Cable - Data Transmission	Y	$ 0.61
20000	37075297	ADD	CABLE,JUMPER,COAX,90 DEG. N MA	$ 20.39	283519	11031	Idaho RSA 2 LP	9/23/2014		LAT 43 97594 LONG NEG 116 82439		ID	Cable - Data Transmission	Y	$ 0.61
20000	34954024	ADD	CABLE: GPS RF JUMPER N FEMALE-	$ 199.02	134959	11031	Idaho RSA 2 LP	1/24/2014		4551 HIGHWAY 16		ID	Cable - Data Transmission	Y	$ 5.97
20000	35056156	ADD	CABLE: GPS RF JUMPER N FEMALE-	$ 199.02	134964	11031	Idaho RSA 2 LP	1/24/2014		CLAY PEAK ADDRESSORS PARCEL		15131 ID	Cable - Data Transmission	Y	$ 5.97
20000	35027427	ADD	CABLE: GPS RF JUMPER N FEMALE-	$ 199.02	157511	11031	Idaho RSA 2 LP	1/24/2014		PAYETTE NATIONAL FOREST	TOP OF NO BUSINESS MOUNTAIN	ID	Cable - Data Transmission	Y	$ 5.97
20000	37074640	ADD	CABLE: GPS RF JUMPER N FEMALE-	$ 398.06	282381	11031	Idaho RSA 2 LP	9/23/2014		LAT 44 2434555555555556 LONG NEG 116 97286666666668		ID	Cable - Data Transmission	Y	$ 11.94
20000	37075299	ADD	CABLE: GPS RF JUMPER N FEMALE-	$ 398.06	283519	11031	Idaho RSA 2 LP	9/23/2014		LAT 43 97594 LONG NEG 116 82439		ID	Cable - Data Transmission	Y	$ 11.94
10000	35499698	ADD	CB, HYD MAD, 1P, 40A, 80VDC, S	$ 313.98	134962	11031	Idaho RSA 2 LP	3/24/2014		NWESIER RIVER RD NW 1/4 NE 1/4		ID	Cable - Data Transmission	Y	$ 9.42
10000	35499697	ADD	CB,HYD MAG,1P,15A,80VDC,SPDT-I	$ 470.94	134962	11031	Idaho RSA 2 LP	3/24/2014		NWESIER RIVER RD NW 1/4 NE 1/4		ID	Cable - Data Transmission	Y	$ 14.13
20000	34954033	ADD	CONN COAX-L4TNM-PS 50OHM N PLU	$ 18.84	134959	11031	Idaho RSA 2 LP	1/24/2014		4551 HIGHWAY 16		ID	Cable - Data Transmission	Y	$ 0.57
20000	35056165	ADD	CONN COAX-L4TNM-PS 50OHM N PLU	$ 18.84	134964	11031	Idaho RSA 2 LP	1/24/2014		CLAY PEAK ADDRESSORS PARCEL		15131 ID	Cable - Data Transmission	Y	$ 0.57
20000	35027436	ADD	CONN COAX-L4TNM-PS 50OHM N PLU	$ 18.84	157511	11031	Idaho RSA 2 LP	1/24/2014		PAYETTE NATIONAL FOREST	TOP OF NO BUSINESS MOUNTAIN	ID	Cable - Data Transmission	Y	$ 0.57
20000	34954035	ADD	CONNECTOR, COAXIAL-50O*-CONN C	$ 47.09	134959	11031	Idaho RSA 2 LP	1/24/2014		4551 HIGHWAY 16		ID	Cable - Data Transmission	Y	$ 1.41
20000	35056167	ADD	CONNECTOR, COAXIAL-50O*-CONN C	$ 47.09	134964	11031	Idaho RSA 2 LP	1/24/2014		CLAY PEAK ADDRESSORS PARCEL		15131 ID	Cable - Data Transmission	Y	$ 1.41
20000	35027438	ADD	CONNECTOR, COAXIAL-50O*-CONN C	$ 47.09	157511	11031	Idaho RSA 2 LP	1/24/2014		PAYETTE NATIONAL FOREST	TOP OF NO BUSINESS MOUNTAIN	ID	Cable - Data Transmission	Y	$ 1.41
10000	35981665	ADD	H+S_BC138158X_BARREL_CUSHION (	$ 421.49	157511	11031	Idaho RSA 2 LP	5/22/2014		PAYETTE NATIONAL FOREST	TOP OF NO BUSINESS MOUNTAIN	ID	Cable - Data Transmission	Y	$ 12.64
10000	36097292	ADD	H+S_BC582X_BARREL_CUSHION (21.	$ 476.79	157511	11031	Idaho RSA 2 LP	5/22/2014		PAYETTE NATIONAL FOREST	TOP OF NO BUSINESS MOUNTAIN	ID	Cable - Data Transmission	Y	$ 14.30
10000	35981663	ADD	H+S_LACE-UP_HOIST_GRIP_HGO-114	$ 64.00	157511	11031	Idaho RSA 2 LP	5/22/2014		PAYETTE NATIONAL FOREST	TOP OF NO BUSINESS MOUNTAIN	ID	Cable - Data Transmission	Y	$ 1.92
10000	35981660	ADD	H+S_MLC_HYBRID 6X12(6AWGX6)SM-	$ 2,894.04	157511	11031	Idaho RSA 2 LP	5/22/2014		PAYETTE NATIONAL FOREST	TOP OF NO BUSINESS MOUNTAIN	ID	Cable - Data Transmission	Y	$ 86.82
10000	35981662	ADD	H+S_MLC_HYBRID_ALU_JUMPER 1X1(	$ 1,016.13	157511	11031	Idaho RSA 2 LP	5/22/2014		PAYETTE NATIONAL FOREST	TOP OF NO BUSINESS MOUNTAIN	ID	Cable - Data Transmission	Y	$ 30.48
10000	35981666	ADD	H+S_MLC_HYBRID_CUTTING/STRIPPI	$ 86.13	157511	11031	Idaho RSA 2 LP	5/22/2014		PAYETTE NATIONAL FOREST	TOP OF NO BUSINESS MOUNTAIN	ID	Cable - Data Transmission	Y	$ 2.58
10000	35981664	ADD	H+S_UNIVERSAL_GROUND_KIT_GK-U2	$ 73.05	157511	11031	Idaho RSA 2 LP	5/22/2014		PAYETTE NATIONAL FOREST	TOP OF NO BUSINESS MOUNTAIN	ID	Cable - Data Transmission	Y	$ 2.19
20000	34954013	ADD	SFP - GIGE SX - LC ROHS 6/6 DD	$ 296.59	134959	11031	Idaho RSA 2 LP	1/24/2014		4551 HIGHWAY 16		ID	Cable - Data Transmission	Y	$ 8.90

Idaho RSA No. 2 Limited Partnership – FEIN: 91-1469964
2014 Idaho Qualified Broadband Equipment
Qualified Asset Detail

Unit	Asset ID	Trans Type	Descr	Cost	Location	Legal Entity	Legal Entity Description	Trans Date	Retire Dt	Address 1	Address 2	St	CATEGORY	ELIGIBLE	3% TAX CREDIT
20000	35154374	ADD	SFP - GIGE SX - LC ROHS 6/6 DD	$ 296.63	134962	11031	Idaho RSA 2 LP	2/21/2014		NWESIER RIVER RD NW 1/4 NE 1/4		ID	Cable - Data Transmission	Y	$ 8.90
20000	35056145	ADD	SFP - GIGE SX - LC ROHS 6/6 DD	$ 296.59	134964	11031	Idaho RSA 2 LP	1/24/2014		CLAY PEAK ADDRESSORS PARCEL		15131 ID	Cable - Data Transmission	Y	$ 8.90
20000	35027416	ADD	SFP - GIGE SX - LC ROHS 6/6 DD	$ 296.59	157511	11031	Idaho RSA 2 LP	1/24/2014		PAYETTE NATIONAL FOREST	TOP OF NO BUSINESS MOUNTAIN	ID	Cable - Data Transmission	Y	$ 8.90
20000	37074627	ADD	SFP - GIGE SX - LC ROHS 6/6 DD	$ 296.61	282381	11031	Idaho RSA 2 LP	9/23/2014		LAT 44 2434555555555556 LONG NEG 116 97286666666665		ID	Cable - Data Transmission	Y	$ 8.90
20000	37075028	ADD	SFP - GIGE SX - LC ROHS 6/6 DD	$ 296.61	283519	11031	Idaho RSA 2 LP	9/23/2014		LAT 43 97594 LONG NEG 116 82439		ID	Cable - Data Transmission	Y	$ 8.90
20000	34954037	ADD	SL MULTIMODE FIBER LC-LC 15M-S	$ 84.17	134959	11031	Idaho RSA 2 LP	1/24/2014		4551 HIGHWAY 16		ID	Cable - Data Transmission	Y	$ 2.53
20000	35154373	ADD	SL MULTIMODE FIBER LC-LC 15M-S	$ 84.18	134962	11031	Idaho RSA 2 LP	2/21/2014		NWESIER RIVER RD NW 1/4 NE 1/4		ID	Cable - Data Transmission	Y	$ 2.53
20000	35056169	ADD	SL MULTIMODE FIBER LC-LC 15M-S	$ 84.17	134964	11031	Idaho RSA 2 LP	1/24/2014		CLAY PEAK ADDRESSORS PARCEL		15131 ID	Cable - Data Transmission	Y	$ 2.53
20000	35027440	ADD	SL MULTIMODE FIBER LC-LC 15M-S	$ 84.17	157511	11031	Idaho RSA 2 LP	1/24/2014		PAYETTE NATIONAL FOREST	TOP OF NO BUSINESS MOUNTAIN	ID	Cable - Data Transmission	Y	$ 2.53
20000	34954025	ADD	SL-ASSM,CABLE,COAX,LDF4,NSTR,L	$ 82.02	134959	11031	Idaho RSA 2 LP	1/24/2014		4551 HIGHWAY 16		ID	Cable - Data Transmission	Y	$ 2.46
20000	35056157	ADD	SL-ASSM,CABLE,COAX,LDF4,NSTR,L	$ 82.02	134964	11031	Idaho RSA 2 LP	1/24/2014		CLAY PEAK ADDRESSORS PARCEL		15131 ID	Cable - Data Transmission	Y	$ 2.46
20000	35027428	ADD	SL-ASSM,CABLE,COAX,LDF4,NSTR,L	$ 82.02	157511	11031	Idaho RSA 2 LP	1/24/2014		PAYETTE NATIONAL FOREST	TOP OF NO BUSINESS MOUNTAIN	ID	Cable - Data Transmission	Y	$ 2.46
20000	37074641	ADD	SL-ASSM,CABLE,COAX,LDF4,NSTR,L	$ 82.03	282381	11031	Idaho RSA 2 LP	9/23/2014		LAT 44 2434555555555556 LONG NEG 116 97286666666665		ID	Cable - Data Transmission	Y	$ 2.46
20000	37075300	ADD	SL-ASSM,CABLE,COAX,LDF4,NSTR,L	$ 82.03	283519	11031	Idaho RSA 2 LP	9/23/2014		LAT 43 97594 LONG NEG 116 82439		ID	Cable - Data Transmission	Y	$ 2.46
20000	34954040	ADD	SL-CABLE ALARM 16PR/24AWG 4 RJ	$ 79.78	134959	11031	Idaho RSA 2 LP	1/24/2014		4551 HIGHWAY 16		ID	Cable - Data Transmission	Y	$ 2.39
20000	35154380	ADD	SL-CABLE ALARM 16PR/24AWG 4 RJ	$ 79.79	134962	11031	Idaho RSA 2 LP	2/21/2014		NWESIER RIVER RD NW 1/4 NE 1/4		ID	Cable - Data Transmission	Y	$ 2.39
20000	35056172	ADD	SL-CABLE ALARM 16PR/24AWG 4 RJ	$ 79.78	134964	11031	Idaho RSA 2 LP	1/24/2014		CLAY PEAK ADDRESSORS PARCEL		15131 ID	Cable - Data Transmission	Y	$ 2.39
20000	35027443	ADD	SL-CABLE ALARM 16PR/24AWG 4 RJ	$ 79.78	157511	11031	Idaho RSA 2 LP	1/24/2014		PAYETTE NATIONAL FOREST	TOP OF NO BUSINESS MOUNTAIN	ID	Cable - Data Transmission	Y	$ 2.39
20000	37074643	ADD	SL-CABLE ALARM 16PR/24AWG 4 RJ	$ 79.78	282381	11031	Idaho RSA 2 LP	9/23/2014		LAT 44 2434555555555556 LONG NEG 116 97286666666665		ID	Cable - Data Transmission	Y	$ 2.39
20000	37075302	ADD	SL-CABLE ALARM 16PR/24AWG 4 RJ	$ 79.78	283519	11031	Idaho RSA 2 LP	9/23/2014		LAT 43 97594 LONG NEG 116 82439		ID	Cable - Data Transmission	Y	$ 2.39
20000	35154369	ADD	SL-CABLE KIT, 2 AWG, 35 FT, IN	$ 167.69	134962	11031	Idaho RSA 2 LP	2/21/2014		NWESIER RIVER RD NW 1/4 NE 1/4		ID	Cable - Data Transmission	Y	$ 5.03
20000	37074661	ADD	SLI CABLE PWR -48V 12 AWG 10M-	$ 171.53	282381	11031	Idaho RSA 2 LP	9/23/2014		LAT 44 2434555555555556 LONG NEG 116 97286666666665		ID	Cable - Data Transmission	Y	$ 5.15
20000	37075320	ADD	SLI CABLE PWR -48V 12 AWG 10M-	$ 171.53	283519	11031	Idaho RSA 2 LP	9/23/2014		LAT 43 97594 LONG NEG 116 82439		ID	Cable - Data Transmission	Y	$ 5.15
20000	34954021	ADD	SLI-CABLE PWR 24V 8/6 AWG 10M-	$ 259.52	134959	11031	Idaho RSA 2 LP	1/24/2014		4551 HIGHWAY 16		ID	Cable - Data Transmission	Y	$ 7.79
20000	35056153	ADD	SLI-CABLE PWR 24V 8/6 AWG 10M-	$ 259.52	134964	11031	Idaho RSA 2 LP	1/24/2014		CLAY PEAK ADDRESSORS PARCEL		15131 ID	Cable - Data Transmission	Y	$ 7.79
20000	35027424	ADD	SLI-CABLE PWR 24V 8/6 AWG 10M-	$ 259.52	157511	11031	Idaho RSA 2 LP	1/24/2014		PAYETTE NATIONAL FOREST	TOP OF NO BUSINESS MOUNTAIN	ID	Cable - Data Transmission	Y	$ 7.79
20000	35154371	ADD	SLI-CBL RF 90 N MALE-N MALE LO	$ 78.57	134962	11031	Idaho RSA 2 LP	2/21/2014		NWESIER RIVER RD NW 1/4 NE 1/4		ID	Cable - Data Transmission	Y	$ 2.36
20000	35154382	ADD	SLI-HYBD SP DIN 7/16, 690-2700	$ 736.27	134962	11031	Idaho RSA 2 LP	2/21/2014		NWESIER RIVER RD NW 1/4 NE 1/4		ID	Card Device - Data Transmission	Y	$ 22.09
20000	37074650	ADD	SL-KIT, WES BAG MATL, UMTS RRH	$ 347.21	282381	11031	Idaho RSA 2 LP	9/23/2014		LAT 44 2434555555555556 LONG NEG 116 97286666666665		ID	Card Device - Data Transmission	Y	$ 10.42
20000	37075309	ADD	SL-KIT, WES BAG MATL, UMTS RRH	$ 347.21	283519	11031	Idaho RSA 2 LP	9/23/2014		LAT 43 97594 LONG NEG 116 82439		ID	Card Device - Data Transmission	Y	$ 10.42
10000	36214124	ADD	700/850/1900 BAND TRIPLEXER, O	$ 12,826.49	134959	11031	Idaho RSA 2 LP	6/23/2014		4551 HIGHWAY 16		ID	Cell Site Hardware - Data Transmission	Y	$ 384.79
10000	35981661	ADD	H+S TOWER/BASE, 6-OVP 12-PR. F	$ 4,145.33	157511	11031	Idaho RSA 2 LP	5/22/2014		PAYETTE NATIONAL FOREST	TOP OF NO BUSINESS MOUNTAIN	ID	Cell Tower - Data Transmission	Y	$ 124.36
10000	36680190	ADD	30 AMP BULLET BREAKER-	$ 154.01	282381	11031	Idaho RSA 2 LP	7/24/2014		LAT 44 2434555555555556 LONG NEG 116 97286666666665		ID	Electrical Equipment - Broadband Network	Y	$ 4.62
10000	36679509	ADD	30 AMP BULLET BREAKER-	$ 154.01	283519	11031	Idaho RSA 2 LP	7/24/2014		LAT 43 97594 LONG NEG 116 82439		ID	Electrical Equipment - Broadband Network	Y	$ 4.62
10000	36680192	ADD	50AMP BULLET BREAKERS-	$ 308.02	282381	11031	Idaho RSA 2 LP	7/24/2014		LAT 44 2434555555555556 LONG NEG 116 97286666666665		ID	Electrical Equipment - Broadband Network	Y	$ 9.24
10000	36679511	ADD	50AMP BULLET BREAKERS-	$ 308.02	283519	11031	Idaho RSA 2 LP	7/24/2014		LAT 43 97594 LONG NEG 116 82439		ID	Electrical Equipment - Broadband Network	Y	$ 9.24
10000	36680183	ADD	6-POS GMT BULLET FUSE HOLDER-	$ 141.18	282381	11031	Idaho RSA 2 LP	7/24/2014		LAT 44 2434555555555556 LONG NEG 116 97286666666665		ID	Electrical Equipment - Broadband Network	Y	$ 4.24
10000	36679502	ADD	6-POS GMT BULLET FUSE HOLDER-	$ 141.18	283519	11031	Idaho RSA 2 LP	7/24/2014		LAT 43 97594 LONG NEG 116 82439		ID	Electrical Equipment - Broadband Network	Y	$ 4.24
10000	35499699	ADD	70 AMP CIRCUIT BREAKER HYD, MA	$ 313.98	134962	11031	Idaho RSA 2 LP	3/24/2014		NWESIER RIVER RD NW 1/4 NE 1/4		ID	Electrical Equipment - Broadband Network	Y	$ 9.42
10000	36680194	ADD	CIRCUIT BREAKER 80A 150VDC 600	$ 25.67	282381	11031	Idaho RSA 2 LP	7/24/2014		LAT 44 2434555555555556 LONG NEG 116 97286666666665		ID	Electrical Equipment - Broadband Network	Y	$ 0.77
10000	36679513	ADD	CIRCUIT BREAKER 80A 150VDC 600	$ 25.67	283519	11031	Idaho RSA 2 LP	7/24/2014		LAT 43 97594 LONG NEG 116 82439		ID	Electrical Equipment - Broadband Network	Y	$ 0.77
10000	35229739	ADD	CIRCUIT BREAKER, 100A, 150VDC,	$ 141.15	134959	11031	Idaho RSA 2 LP	2/21/2014		4551 HIGHWAY 16		ID	Electrical Equipment - Broadband Network	Y	$ 4.23
10000	36680195	ADD	CIRCUIT BREAKER, 100A, 150VDC,	$ 205.35	282381	11031	Idaho RSA 2 LP	7/24/2014		LAT 44 2434555555555556 LONG NEG 116 97286666666665		ID	Electrical Equipment - Broadband Network	Y	$ 6.16
10000	36679514	ADD	CIRCUIT BREAKER, 100A, 150VDC,	$ 205.35	283519	11031	Idaho RSA 2 LP	7/24/2014		LAT 43 97594 LONG NEG 116 82439		ID	Electrical Equipment - Broadband Network	Y	$ 6.16
10000	36680187	ADD	CIRCUIT BREAKER, 10A, 150VDC,	$ 102.67	282381	11031	Idaho RSA 2 LP	7/24/2014		LAT 44 2434555555555556 LONG NEG 116 97286666666665		ID	Electrical Equipment - Broadband Network	Y	$ 3.08
10000	36679506	ADD	CIRCUIT BREAKER, 10A, 150VDC,	$ 102.67	283519	11031	Idaho RSA 2 LP	7/24/2014		LAT 43 97594 LONG NEG 116 82439		ID	Electrical Equipment - Broadband Network	Y	$ 3.08
10000	36680188	ADD	CIRCUIT BREAKER, 15A, 150VDC,	$ 154.01	282381	11031	Idaho RSA 2 LP	7/24/2014		LAT 44 2434555555555556 LONG NEG 116 97286666666665		ID	Electrical Equipment - Broadband Network	Y	$ 4.62
10000	36679507	ADD	CIRCUIT BREAKER, 15A, 150VDC,	$ 154.01	283519	11031	Idaho RSA 2 LP	7/24/2014		LAT 43 97594 LONG NEG 116 82439		ID	Electrical Equipment - Broadband Network	Y	$ 4.62
10000	36680189	ADD	CIRCUIT BREAKER, 20A, 150VDC,	$ 51.34	282381	11031	Idaho RSA 2 LP	7/24/2014		LAT 44 2434555555555556 LONG NEG 116 97286666666665		ID	Electrical Equipment - Broadband Network	Y	$ 1.54
10000	36679508	ADD	CIRCUIT BREAKER, 20A, 150VDC,	$ 51.34	283519	11031	Idaho RSA 2 LP	7/24/2014		LAT 43 97594 LONG NEG 116 82439		ID	Electrical Equipment - Broadband Network	Y	$ 1.54
10000	36680191	ADD	CIRCUIT BREAKER, 40A, 150VDC,	$ 102.67	282381	11031	Idaho RSA 2 LP	7/24/2014		LAT 44 2434555555555556 LONG NEG 116 97286666666665		ID	Electrical Equipment - Broadband Network	Y	$ 3.08
10000	36679510	ADD	CIRCUIT BREAKER, 40A, 150VDC,	$ 102.67	283519	11031	Idaho RSA 2 LP	7/24/2014		LAT 43 97594 LONG NEG 116 82439		ID	Electrical Equipment - Broadband Network	Y	$ 3.08
10000	36680186	ADD	CIRCUIT BREAKER, 5A, 150VDC, 6	$ 51.34	282381	11031	Idaho RSA 2 LP	7/24/2014		LAT 44 2434555555555556 LONG NEG 116 97286666666665		ID	Electrical Equipment - Broadband Network	Y	$ 1.54
10000	36679505	ADD	CIRCUIT BREAKER, 5A, 150VDC, 6	$ 51.34	283519	11031	Idaho RSA 2 LP	7/24/2014		LAT 43 97594 LONG NEG 116 82439		ID	Electrical Equipment - Broadband Network	Y	$ 1.54
10000	36680193	ADD	CIRCUIT BREAKER, 70A, 150VDC,	$ 51.34	282381	11031	Idaho RSA 2 LP	7/24/2014		LAT 44 2434555555555556 LONG NEG 116 97286666666665		ID	Electrical Equipment - Broadband Network	Y	$ 1.54
10000	36679512	ADD	CIRCUIT BREAKER, 70A, 150VDC,	$ 51.34	283519	11031	Idaho RSA 2 LP	7/24/2014		LAT 43 97594 LONG NEG 116 82439		ID	Electrical Equipment - Broadband Network	Y	$ 1.54
10000	36680205	ADD	DC BRKR 250 AMP BULLET SYTLE C	$ 256.68	282381	11031	Idaho RSA 2 LP	7/24/2014		LAT 44 2434555555555556 LONG NEG 116 97286666666665		ID	Electrical Equipment - Broadband Network	Y	$ 7.70
10000	36680199	ADD	DC BRKR 250 AMP BULLET SYTLE C	$ 256.68	282381	11031	Idaho RSA 2 LP	7/24/2014		LAT 44 2434555555555556 LONG NEG 116 97286666666665		ID	Electrical Equipment - Broadband Network	Y	$ 7.70
10000	36679518	ADD	DC BRKR 250 AMP BULLET SYTLE C	$ 256.68	283519	11031	Idaho RSA 2 LP	7/24/2014		LAT 43 97594 LONG NEG 116 82439		ID	Electrical Equipment - Broadband Network	Y	$ 7.70
10000	36679524	ADD	DC BRKR 250 AMP BULLET SYTLE C	$ 256.68	283519	11031	Idaho RSA 2 LP	7/24/2014		LAT 43 97594 LONG NEG 116 82439		ID	Electrical Equipment - Broadband Network	Y	$ 7.70
10000	36680184	ADD	GMT-1 1/3A FUSE-	$ 36.69	282381	11031	Idaho RSA 2 LP	7/24/2014		LAT 44 2434555555555556 LONG NEG 116 97286666666665		ID	Electrical Equipment - Broadband Network	Y	$ 1.10
10000	36679503	ADD	GMT-1 1/3A FUSE-	$ 36.69	283519	11031	Idaho RSA 2 LP	7/24/2014		LAT 43 97594 LONG NEG 116 82439		ID	Electrical Equipment - Broadband Network	Y	$ 1.10
10000	36680185	ADD	GMT-3A FUSE-	$ 10.48	282381	11031	Idaho RSA 2 LP	7/24/2014		LAT 44 2434555555555556 LONG NEG 116 97286666666665		ID	Electrical Equipment - Broadband Network	Y	$ 0.31
10000	36679504	ADD	GMT-3A FUSE-	$ 10.48	283519	11031	Idaho RSA 2 LP	7/24/2014		LAT 43 97594 LONG NEG 116 82439		ID	Electrical Equipment - Broadband Network	Y	$ 0.31
20000	35154372	ADD	SLI-SPLITTER GPS 1:3 INDOOR-SL	$ 122.66	134962	11031	Idaho RSA 2 LP	2/21/2014		NWESIER RIVER RD NW 1/4 NE 1/4		ID	Electrical Equipment - Broadband Network	Y	$ 3.68
10000	36680180	ADD	+24VDC, 1,200A NE PLANT - MODE	$ 5,775.39	282381	11031	Idaho RSA 2 LP	7/24/2014		LAT 44 2434555555555556 LONG NEG 116 97286666666665		ID	Power Device - Data Transmission	Y	$ 173.26
10000	36679499	ADD	+24VDC, 1,200A NE PLANT - MODE	$ 5,775.39	283519	11031	Idaho RSA 2 LP	7/24/2014		LAT 43 97594 LONG NEG 116 82439		ID	Power Device - Data Transmission	Y	$ 173.26
10000	35586154	ADD	12 CELLS, 24VDC ABSOLYTE IIP B	$ 7,749.33	255729	11031	Idaho RSA 2 LP	4/23/2014		EAST LUCILLE AVE		ID	Power Device - Data Transmission	Y	$ 232.48

Idaho RSA No. 2 Limited Partnership – FEIN: 91-1469964
2014 Idaho Qualified Broadband Equipment
Qualified Asset Detail

Unit	Asset ID	Trans Type	Descr	Cost	Location	Legal Entity	Legal Entity Description	Trans Date	Retire Dt	Address 1	Address 2	St	CATEGORY	ELIGIBLE	3% TAX CREDIT
10000	36680196	ADD	125 AMP CIRCUIT BREAKER (2-POL	$ 423.53	282381	11031	Idaho RSA 2 LP	7/24/2014		LAT 44 243455555555556 LONG NEG 116 97286666666668		ID	Power Device - Data Transmission	Y	$ 12.71
10000	36679515	ADD	125 AMP CIRCUIT BREAKER (2-POL	$ 423.53	283519	11031	Idaho RSA 2 LP	7/24/2014		LAT 43 97594 LONG NEG 116 82439		ID	Power Device - Data Transmission	Y	$ 12.71
10000	35900416	ADD	1380AH MSENDURII 2V CELL-ID2 M	$ 514.09	255726	11031	Idaho RSA 2 LP	5/22/2014		1338 OLD HWY 95		ID	Power Device - Data Transmission	Y	$ 15.42
10000	35900417	ADD	1380AH MSENDURII 2V CELL-ID2 M	$ 514.09	255726	11031	Idaho RSA 2 LP	5/22/2014		1338 OLD HWY 95		ID	Power Device - Data Transmission	Y	$ 15.42
10000	35900410	ADD	1380AH MSENDURII 2V CELL-ID2 M	$ 514.09	255726	11031	Idaho RSA 2 LP	5/22/2014		1338 OLD HWY 95		ID	Power Device - Data Transmission	Y	$ 15.42
10000	35900411	ADD	1380AH MSENDURII 2V CELL-ID2 M	$ 514.09	255726	11031	Idaho RSA 2 LP	5/22/2014		1338 OLD HWY 95		ID	Power Device - Data Transmission	Y	$ 15.42
10000	35900412	ADD	1380AH MSENDURII 2V CELL-ID2 M	$ 514.09	255726	11031	Idaho RSA 2 LP	5/22/2014		1338 OLD HWY 95		ID	Power Device - Data Transmission	Y	$ 15.42
10000	35900413	ADD	1380AH MSENDURII 2V CELL-ID2 M	$ 514.09	255726	11031	Idaho RSA 2 LP	5/22/2014		1338 OLD HWY 95		ID	Power Device - Data Transmission	Y	$ 15.42
10000	35900414	ADD	1380AH MSENDURII 2V CELL-ID2 M	$ 514.09	255726	11031	Idaho RSA 2 LP	5/22/2014		1338 OLD HWY 95		ID	Power Device - Data Transmission	Y	$ 15.42
10000	35900415	ADD	1380AH MSENDURII 2V CELL-ID2 M	$ 514.09	255726	11031	Idaho RSA 2 LP	5/22/2014		1338 OLD HWY 95		ID	Power Device - Data Transmission	Y	$ 15.42
10000	35900418	ADD	1380AH MSENDURII 2V CELL-ID2 M	$ 514.09	255726	11031	Idaho RSA 2 LP	5/22/2014		1338 OLD HWY 95		ID	Power Device - Data Transmission	Y	$ 15.42
10000	35900419	ADD	1380AH MSENDURII 2V CELL-ID2 M	$ 514.09	255726	11031	Idaho RSA 2 LP	5/22/2014		1338 OLD HWY 95		ID	Power Device - Data Transmission	Y	$ 15.42
10000	35900420	ADD	1380AH MSENDURII 2V CELL-ID2 M	$ 514.09	255726	11031	Idaho RSA 2 LP	5/22/2014		1338 OLD HWY 95		ID	Power Device - Data Transmission	Y	$ 15.42
10000	35900421	ADD	1380AH MSENDURII 2V CELL-ID2 M	$ 514.09	255726	11031	Idaho RSA 2 LP	5/22/2014		1338 OLD HWY 95		ID	Power Device - Data Transmission	Y	$ 15.42
10000	35900398	ADD	1380AH MSENDURII 2V CELL-ID2 R	$ 514.09	255882	11031	Idaho RSA 2 LP	5/22/2014		138 BIG SALMON ROAD		ID	Power Device - Data Transmission	Y	$ 15.42
10000	35900395	ADD	1380AH MSENDURII 2V CELL-ID2 R	$ 514.09	255882	11031	Idaho RSA 2 LP	5/22/2014		138 BIG SALMON ROAD		ID	Power Device - Data Transmission	Y	$ 15.42
10000	35900396	ADD	1380AH MSENDURII 2V CELL-ID2 R	$ 514.09	255882	11031	Idaho RSA 2 LP	5/22/2014		138 BIG SALMON ROAD		ID	Power Device - Data Transmission	Y	$ 15.42
10000	35900397	ADD	1380AH MSENDURII 2V CELL-ID2 R	$ 514.09	255882	11031	Idaho RSA 2 LP	5/22/2014		138 BIG SALMON ROAD		ID	Power Device - Data Transmission	Y	$ 15.42
10000	35900399	ADD	1380AH MSENDURII 2V CELL-ID2 R	$ 514.09	255882	11031	Idaho RSA 2 LP	5/22/2014		138 BIG SALMON ROAD		ID	Power Device - Data Transmission	Y	$ 15.42
10000	35900400	ADD	1380AH MSENDURII 2V CELL-ID2 R	$ 514.09	255882	11031	Idaho RSA 2 LP	5/22/2014		138 BIG SALMON ROAD		ID	Power Device - Data Transmission	Y	$ 15.42
10000	35900401	ADD	1380AH MSENDURII 2V CELL-ID2 R	$ 514.09	255882	11031	Idaho RSA 2 LP	5/22/2014		138 BIG SALMON ROAD		ID	Power Device - Data Transmission	Y	$ 15.42
10000	35900402	ADD	1380AH MSENDURII 2V CELL-ID2 R	$ 514.09	255882	11031	Idaho RSA 2 LP	5/22/2014		138 BIG SALMON ROAD		ID	Power Device - Data Transmission	Y	$ 15.42
10000	35900403	ADD	1380AH MSENDURII 2V CELL-ID2 R	$ 514.09	255882	11031	Idaho RSA 2 LP	5/22/2014		138 BIG SALMON ROAD		ID	Power Device - Data Transmission	Y	$ 15.42
10000	35900404	ADD	1380AH MSENDURII 2V CELL-ID2 R	$ 514.09	255882	11031	Idaho RSA 2 LP	5/22/2014		138 BIG SALMON ROAD		ID	Power Device - Data Transmission	Y	$ 15.42
10000	35900405	ADD	1380AH MSENDURII 2V CELL-ID2 R	$ 514.09	255882	11031	Idaho RSA 2 LP	5/22/2014		138 BIG SALMON ROAD		ID	Power Device - Data Transmission	Y	$ 15.42
10000	35900406	ADD	1380AH MSENDURII 2V CELL-ID2 R	$ 514.09	255882	11031	Idaho RSA 2 LP	5/22/2014		138 BIG SALMON ROAD		ID	Power Device - Data Transmission	Y	$ 15.42
10000	35900431	ADD	1380AH MSENDURII 2V CELL-ID2 S	$ 522.03	255722	11031	Idaho RSA 2 LP	5/22/2014		SNOWBANK MOUNTAIN; 17 MILES SSW OF CASCADE,		ID	Power Device - Data Transmission	Y	$ 15.66
10000	35900432	ADD	1380AH MSENDURII 2V CELL-ID2 S	$ 522.03	255722	11031	Idaho RSA 2 LP	5/22/2014		SNOWBANK MOUNTAIN; 17 MILES SSW OF CASCADE,		ID	Power Device - Data Transmission	Y	$ 15.66
10000	35900433	ADD	1380AH MSENDURII 2V CELL-ID2 S	$ 522.03	255722	11031	Idaho RSA 2 LP	5/22/2014		SNOWBANK MOUNTAIN; 17 MILES SSW OF CASCADE,		ID	Power Device - Data Transmission	Y	$ 15.66
10000	35900434	ADD	1380AH MSENDURII 2V CELL-ID2 S	$ 522.03	255722	11031	Idaho RSA 2 LP	5/22/2014		SNOWBANK MOUNTAIN; 17 MILES SSW OF CASCADE,		ID	Power Device - Data Transmission	Y	$ 15.66
10000	35900435	ADD	1380AH MSENDURII 2V CELL-ID2 S	$ 522.03	255722	11031	Idaho RSA 2 LP	5/22/2014		SNOWBANK MOUNTAIN; 17 MILES SSW OF CASCADE,		ID	Power Device - Data Transmission	Y	$ 15.66
10000	35900436	ADD	1380AH MSENDURII 2V CELL-ID2 S	$ 522.03	255722	11031	Idaho RSA 2 LP	5/22/2014		SNOWBANK MOUNTAIN; 17 MILES SSW OF CASCADE,		ID	Power Device - Data Transmission	Y	$ 15.66
10000	35900437	ADD	1380AH MSENDURII 2V CELL-ID2 S	$ 522.03	255722	11031	Idaho RSA 2 LP	5/22/2014		SNOWBANK MOUNTAIN; 17 MILES SSW OF CASCADE,		ID	Power Device - Data Transmission	Y	$ 15.66
10000	35900438	ADD	1380AH MSENDURII 2V CELL-ID2 S	$ 522.03	255722	11031	Idaho RSA 2 LP	5/22/2014		SNOWBANK MOUNTAIN; 17 MILES SSW OF CASCADE,		ID	Power Device - Data Transmission	Y	$ 15.66
10000	35900439	ADD	1380AH MSENDURII 2V CELL-ID2 S	$ 522.03	255722	11031	Idaho RSA 2 LP	5/22/2014		SNOWBANK MOUNTAIN; 17 MILES SSW OF CASCADE,		ID	Power Device - Data Transmission	Y	$ 15.66
10000	35900440	ADD	1380AH MSENDURII 2V CELL-ID2 S	$ 522.03	255722	11031	Idaho RSA 2 LP	5/22/2014		SNOWBANK MOUNTAIN; 17 MILES SSW OF CASCADE,		ID	Power Device - Data Transmission	Y	$ 15.66
10000	35900441	ADD	1380AH MSENDURII 2V CELL-ID2 S	$ 522.03	255722	11031	Idaho RSA 2 LP	5/22/2014		SNOWBANK MOUNTAIN; 17 MILES SSW OF CASCADE,		ID	Power Device - Data Transmission	Y	$ 15.66
10000	35900430	ADD	1380AH MSENDURII 2V CELL-ID2 S	$ 522.03	255722	11031	Idaho RSA 2 LP	5/22/2014		SNOWBANK MOUNTAIN; 17 MILES SSW OF CASCADE,		ID	Power Device - Data Transmission	Y	$ 15.66
10000	36680197	ADD	150AMP BULLET BREAKERS-	$ 564.70	282381	11031	Idaho RSA 2 LP	7/24/2014		LAT 44 243455555555556 LONG NEG 116 97286666666668		ID	Power Device - Data Transmission	Y	$ 16.94
10000	36679516	ADD	150AMP BULLET BREAKERS-	$ 564.70	283519	11031	Idaho RSA 2 LP	7/24/2014		LAT 43 97594 LONG NEG 116 82439		ID	Power Device - Data Transmission	Y	$ 16.94
10000	36680198	ADD	2 POLE ADAPTER BUS-	$ 509.09	282381	11031	Idaho RSA 2 LP	7/24/2014		LAT 44 243455555555556 LONG NEG 116 97286666666668		ID	Power Device - Data Transmission	Y	$ 15.27
10000	36679517	ADD	2 POLE ADAPTER BUS-	$ 509.09	283519	11031	Idaho RSA 2 LP	7/24/2014		LAT 43 97594 LONG NEG 116 82439		ID	Power Device - Data Transmission	Y	$ 15.27
10000	35586136	ADD	2 x 1380AH, 2x12AT-25P, MSENDU	$ 15,547.29	134957	11031	Idaho RSA 2 LP	4/23/2014		201 LENORA ST		ID	Power Device - Data Transmission	Y	$ 466.42
10000	35900462	ADD	2 x 1380AH, 2x12AT-25P, MSENDU	$ 14,169.92	134960	11031	Idaho RSA 2 LP	5/22/2014		HIGGINS PROPERTY1 SECT 231 T14		ID	Power Device - Data Transmission	Y	$ 425.10
10000	35900464	ADD	2 x 1380AH, 2x12AT-25P, MSENDU	$ 14,169.92	134966	11031	Idaho RSA 2 LP	5/22/2014		NW1/4 NE1/4 S14 T6N R4W		ID	Power Device - Data Transmission	Y	$ 425.10
10000	35609233	ADD	2 x 1380AH, 2x12AT-25P, MSENDU	$ 13,980.64	134964	11031	Idaho RSA 2 LP	4/23/2014		CLAY PEAK ADDRESSORS PARCEL	15131	ID	Power Device - Data Transmission	Y	$ 419.42
10000	36463851	ADD	24V RECTIFIER NE100AC24ATEZ-	$ 422.46	282381	11031	Idaho RSA 2 LP	7/24/2014		LAT 44 243455555555556 LONG NEG 116 97286666666668		ID	Power Device - Data Transmission	Y	$ 12.67
10000	36463848	ADD	24V RECTIFIER NE100AC24ATEZ-	$ 422.46	282381	11031	Idaho RSA 2 LP	7/24/2014		LAT 44 243455555555556 LONG NEG 116 97286666666668		ID	Power Device - Data Transmission	Y	$ 12.67
10000	36463854	ADD	24V RECTIFIER NE100AC24ATEZ-	$ 422.46	282381	11031	Idaho RSA 2 LP	7/24/2014		LAT 44 243455555555556 LONG NEG 116 97286666666668		ID	Power Device - Data Transmission	Y	$ 12.67
10000	36463853	ADD	24V RECTIFIER NE100AC24ATEZ-	$ 422.46	282381	11031	Idaho RSA 2 LP	7/24/2014		LAT 44 243455555555556 LONG NEG 116 97286666666668		ID	Power Device - Data Transmission	Y	$ 12.67
10000	36463849	ADD	24V RECTIFIER NE100AC24ATEZ-	$ 422.46	282381	11031	Idaho RSA 2 LP	7/24/2014		LAT 44 243455555555556 LONG NEG 116 97286666666668		ID	Power Device - Data Transmission	Y	$ 12.67
10000	36463852	ADD	24V RECTIFIER NE100AC24ATEZ-	$ 422.46	282381	11031	Idaho RSA 2 LP	7/24/2014		LAT 44 243455555555556 LONG NEG 116 97286666666668		ID	Power Device - Data Transmission	Y	$ 12.67
10000	36463855	ADD	24V RECTIFIER NE100AC24ATEZ-	$ 422.46	282381	11031	Idaho RSA 2 LP	7/24/2014		LAT 44 243455555555556 LONG NEG 116 97286666666668		ID	Power Device - Data Transmission	Y	$ 12.67
10000	36463850	ADD	24V RECTIFIER NE100AC24ATEZ-	$ 422.46	282381	11031	Idaho RSA 2 LP	7/24/2014		LAT 44 243455555555556 LONG NEG 116 97286666666668		ID	Power Device - Data Transmission	Y	$ 12.67
10000	36463876	ADD	24V RECTIFIER NE100AC24ATEZ-	$ 422.46	283519	11031	Idaho RSA 2 LP	7/24/2014		LAT 43 97594 LONG NEG 116 82439		ID	Power Device - Data Transmission	Y	$ 12.67
10000	36463875	ADD	24V RECTIFIER NE100AC24ATEZ-	$ 422.46	283519	11031	Idaho RSA 2 LP	7/24/2014		LAT 43 97594 LONG NEG 116 82439		ID	Power Device - Data Transmission	Y	$ 12.67
10000	36463874	ADD	24V RECTIFIER NE100AC24ATEZ-	$ 422.46	283519	11031	Idaho RSA 2 LP	7/24/2014		LAT 43 97594 LONG NEG 116 82439		ID	Power Device - Data Transmission	Y	$ 12.67
10000	36463880	ADD	24V RECTIFIER NE100AC24ATEZ-	$ 422.46	283519	11031	Idaho RSA 2 LP	7/24/2014		LAT 43 97594 LONG NEG 116 82439		ID	Power Device - Data Transmission	Y	$ 12.67
10000	36463878	ADD	24V RECTIFIER NE100AC24ATEZ-	$ 422.46	283519	11031	Idaho RSA 2 LP	7/24/2014		LAT 43 97594 LONG NEG 116 82439		ID	Power Device - Data Transmission	Y	$ 12.67
10000	36463877	ADD	24V RECTIFIER NE100AC24ATEZ-	$ 422.46	283519	11031	Idaho RSA 2 LP	7/24/2014		LAT 43 97594 LONG NEG 116 82439		ID	Power Device - Data Transmission	Y	$ 12.67
10000	36463879	ADD	24V RECTIFIER NE100AC24ATEZ-	$ 422.46	283519	11031	Idaho RSA 2 LP	7/24/2014		LAT 43 97594 LONG NEG 116 82439		ID	Power Device - Data Transmission	Y	$ 12.67
10000	36463873	ADD	24V RECTIFIER NE100AC24ATEZ-	$ 422.46	283519	11031	Idaho RSA 2 LP	7/24/2014		LAT 43 97594 LONG NEG 116 82439		ID	Power Device - Data Transmission	Y	$ 12.67
10000	35918430	ADD	2760AH, 2X12AT-25P, MSENDURII,	$ 3,964.60	255722	11031	Idaho RSA 2 LP	5/22/2014		SNOWBANK MOUNTAIN; 17 MILES SSW OF CASCADE,		ID	Power Device - Data Transmission	Y	$ 118.94
10000	35923169	ADD	2760AH, 2X12AT-25P, MSENDURII,	$ 3,904.28	255726	11031	Idaho RSA 2 LP	5/22/2014		1338 OLD HWY 95		ID	Power Device - Data Transmission	Y	$ 117.13
10000	35918429	ADD	2760AH, 2X12AT-25P, MSENDURII,	$ 3,904.28	255882	11031	Idaho RSA 2 LP	5/22/2014		138 BIG SALMON ROAD		ID	Power Device - Data Transmission	Y	$ 117.13
10000	36680200	ADD	3 POLE ADAPTER BUS-	$ 94.12	282381	11031	Idaho RSA 2 LP	7/24/2014		LAT 44 243455555555556 LONG NEG 116 97286666666668		ID	Power Device - Data Transmission	Y	$ 2.82
10000	36680206	ADD	3 POLE ADAPTER BUS-	$ 94.12	282381	11031	Idaho RSA 2 LP	7/24/2014		LAT 44 243455555555556 LONG NEG 116 97286666666668		ID	Power Device - Data Transmission	Y	$ 2.82
10000	36679519	ADD	3 POLE ADAPTER BUS-	$ 94.12	283519	11031	Idaho RSA 2 LP	7/24/2014		LAT 43 97594 LONG NEG 116 82439		ID	Power Device - Data Transmission	Y	$ 2.82

Idaho RSA No. 2 Limited Partnership – FEIN: 91-1469964
2014 Idaho Qualified Broadband Equipment
Qualified Asset Detail

Unit	Asset ID	Trans Type	Descr	Cost	Location	Legal Entity	Legal Entity Description	Trans Date	Retire Dt	Address 1	Address 2	St	CATEGORY	ELIGIBLE	3% TAX CREDIT
10000	36679525	ADD	3 POLE ADAPTER BUS-	$ 94.12	283519	11031	Idaho RSA 2 LP	7/24/2014		LAT 43 97594 LONG NEG 116 82439		ID	Power Device - Data Transmission	Y	$ 2.82
10000	36680181	ADD	30 AMP 24-48 NE CONVERTER-	$ 3,636.36	282381	11031	Idaho RSA 2 LP	7/24/2014		LAT 44 243455555555556 LONG NEG 116 97286666666668		ID	Power Device - Data Transmission	Y	$ 109.09
10000	36679500	ADD	30 AMP 24-48 NE CONVERTER-	$ 3,636.36	283519	11031	Idaho RSA 2 LP	7/24/2014		LAT 43 97594 LONG NEG 116 82439		ID	Power Device - Data Transmission	Y	$ 109.09
10000	37847226	ADD	BATTERY STRING 24V QTY OF 12 -	$ 8,040.80	282381	11031	Idaho RSA 2 LP	12/23/2014		LAT 44 243455555555556 LONG NEG 116 97286666666668		ID	Power Device - Data Transmission	Y	$ 241.22
10000	37847227	ADD	BATTERY STRING 24V QTY OF 12 -	$ 8,040.80	282381	11031	Idaho RSA 2 LP	12/23/2014		LAT 44 243455555555556 LONG NEG 116 97286666666668		ID	Power Device - Data Transmission	Y	$ 241.22
20000	35371953	ADD	BCEM FDD WIDE VOLTAGE-ID2 MCCA	$ 10,050.00	134956	11031	Idaho RSA 2 LP	4/23/2014		BRUNDAGE SKI AREAM NW OF MCCAL	BRUNDAGE MOUNTAIN	ID	Power Device - Data Transmission	Y	$ 301.50
20000	35371953	ADD	BCEM FDD WIDE VOLTAGE-ID2 MCCA	$ 10,050.00	134956	11031	Idaho RSA 2 LP	4/23/2014		BRUNDAGE SKI AREAM NW OF MCCAL	BRUNDAGE MOUNTAIN	ID	Power Device - Data Transmission	Y	$ 301.50
20000	34880298	ADD	BCEM FDD WIDE VOLTAGE-LII-9412	$ 4,099.41	134962	11031	Idaho RSA 2 LP	2/21/2014		NWESIER RIVER RD NW 1/4 NE 1/4		ID	Power Device - Data Transmission	Y	$ 122.98
20000	34837607	ADD	BCEM FDD WIDE VOLTAGE-LII-9926	$ 4,541.50	134959	11031	Idaho RSA 2 LP	1/24/2014		4551 HIGHWAY 16		ID	Power Device - Data Transmission	Y	$ 136.25
20000	34837607	ADD	BCEM FDD WIDE VOLTAGE-LII-9926	$ 4,541.50	134959	11031	Idaho RSA 2 LP	1/24/2014		4551 HIGHWAY 16		ID	Power Device - Data Transmission	Y	$ 136.25
20000	34873188	ADD	BCEM FDD WIDE VOLTAGE-LII-9926	$ 4,541.50	134964	11031	Idaho RSA 2 LP	1/24/2014		CLAY PEAK ADDRESSORS PARCEL		15131 ID	Power Device - Data Transmission	Y	$ 136.25
20000	34873188	ADD	BCEM FDD WIDE VOLTAGE-LII-9926	$ 4,541.50	134964	11031	Idaho RSA 2 LP	1/24/2014		CLAY PEAK ADDRESSORS PARCEL		15131 ID	Power Device - Data Transmission	Y	$ 136.25
20000	34868740	ADD	BCEM FDD WIDE VOLTAGE-LII-9926	$ 4,541.50	157511	11031	Idaho RSA 2 LP	1/24/2014		PAYETTE NATIONAL FOREST	TOP OF NO BUSINESS MOUNTAIN	ID	Power Device - Data Transmission	Y	$ 136.25
20000	37001400	ADD	BCEM FDD WIDE VOLTAGE-LII-9926	$ 3,443.52	282381	11031	Idaho RSA 2 LP	9/23/2014		LAT 44 243455555555556 LONG NEG 116 97286666666668		ID	Power Device - Data Transmission	Y	$ 103.31
20000	37001178	ADD	BCEM FDD WIDE VOLTAGE-LII-9926	$ 3,443.52	283519	11031	Idaho RSA 2 LP	9/23/2014		LAT 43 97594 LONG NEG 116 82439		ID	Power Device - Data Transmission	Y	$ 103.31
20000	34954011	ADD	D2U RUCV5 FAN TRAY +24V-LII-99	$ 357.21	134959	11031	Idaho RSA 2 LP	1/24/2014		4551 HIGHWAY 16		ID	Power Device - Data Transmission	Y	$ 10.72
20000	35056143	ADD	D2U RUCV5 FAN TRAY +24V-LII-99	$ 357.21	134964	11031	Idaho RSA 2 LP	1/24/2014		CLAY PEAK ADDRESSORS PARCEL		15131 ID	Power Device - Data Transmission	Y	$ 10.72
20000	35027414	ADD	D2U RUCV5 FAN TRAY +24V-LII-99	$ 357.21	157511	11031	Idaho RSA 2 LP	1/24/2014		PAYETTE NATIONAL FOREST	TOP OF NO BUSINESS MOUNTAIN	ID	Power Device - Data Transmission	Y	$ 10.72
10000	36296219	ADD	DC-DC CONV MODULE,24V TO -48V,	$ 1,960.78	134964	11031	Idaho RSA 2 LP	6/23/2014		CLAY PEAK ADDRESSORS PARCEL		15131 ID	Power Device - Data Transmission	Y	$ 58.82
10000	35002124	ADD	DC-DC CONVERTER, +24VIN, -48VO	$ 974.33	157511	11031	Idaho RSA 2 LP	1/24/2014		PAYETTE NATIONAL FOREST	TOP OF NO BUSINESS MOUNTAIN	ID	Power Device - Data Transmission	Y	$ 29.23
20000	34954010	ADD	KIT-N ASYMTGBRKT RRH 849118823	$ 230.95	134959	11031	Idaho RSA 2 LP	1/24/2014		4551 HIGHWAY 16		ID	Power Device - Data Transmission	Y	$ 6.93
20000	35056142	ADD	KIT-N ASYMTGBRKT RRH 849118823	$ 230.95	134964	11031	Idaho RSA 2 LP	1/24/2014		CLAY PEAK ADDRESSORS PARCEL		15131 ID	Power Device - Data Transmission	Y	$ 6.93
20000	35027413	ADD	KIT-N ASYMTGBRKT RRH 849118823	$ 230.95	157511	11031	Idaho RSA 2 LP	1/24/2014		PAYETTE NATIONAL FOREST	TOP OF NO BUSINESS MOUNTAIN	ID	Power Device - Data Transmission	Y	$ 6.93
20000	37074651	ADD	KIT-N ASYMTGBRKT RRH 849118823	$ 230.96	282381	11031	Idaho RSA 2 LP	9/23/2014		LAT 44 243455555555556 LONG NEG 116 97286666666668		ID	Power Device - Data Transmission	Y	$ 6.93
20000	37075310	ADD	KIT-N ASYMTGBRKT RRH 849118823	$ 230.96	283519	11031	Idaho RSA 2 LP	9/23/2014		LAT 43 97594 LONG NEG 116 82439		ID	Power Device - Data Transmission	Y	$ 6.93
20000	34954012	ADD	OE-TRX-STM-16/OC48*B&W*AC-COUP	$ 257.91	134959	11031	Idaho RSA 2 LP	1/24/2014		4551 HIGHWAY 16		ID	Power Device - Data Transmission	Y	$ 7.74
20000	34954005	ADD	OE-TRX-STM-16/OC48*B&W*AC-COUP	$ 257.91	134959	11031	Idaho RSA 2 LP	1/24/2014		4551 HIGHWAY 16		ID	Power Device - Data Transmission	Y	$ 7.74
20000	35056137	ADD	OE-TRX-STM-16/OC48*B&W*AC-COUP	$ 257.91	134964	11031	Idaho RSA 2 LP	1/24/2014		CLAY PEAK ADDRESSORS PARCEL		15131 ID	Power Device - Data Transmission	Y	$ 7.74
20000	35056144	ADD	OE-TRX-STM-16/OC48*B&W*AC-COUP	$ 257.91	134964	11031	Idaho RSA 2 LP	1/24/2014		CLAY PEAK ADDRESSORS PARCEL		15131 ID	Power Device - Data Transmission	Y	$ 7.74
20000	35027415	ADD	OE-TRX-STM-16/OC48*B&W*AC-COUP	$ 257.91	157511	11031	Idaho RSA 2 LP	1/24/2014		PAYETTE NATIONAL FOREST	TOP OF NO BUSINESS MOUNTAIN	ID	Power Device - Data Transmission	Y	$ 7.74
20000	35027150	ADD	OE-TRX-STM-16/OC48*B&W*AC-COUP	$ 257.91	157511	11031	Idaho RSA 2 LP	1/24/2014		PAYETTE NATIONAL FOREST	TOP OF NO BUSINESS MOUNTAIN	ID	Power Device - Data Transmission	Y	$ 7.74
20000	37074646	ADD	OE-TRX-STM-16/OC48*B&W*AC-COUP	$ 257.93	282381	11031	Idaho RSA 2 LP	9/23/2014		LAT 44 243455555555556 LONG NEG 116 97286666666668		ID	Power Device - Data Transmission	Y	$ 7.74
20000	37074626	ADD	OE-TRX-STM-16/OC48*B&W*AC-COUP	$ 257.93	282381	11031	Idaho RSA 2 LP	9/23/2014		LAT 44 243455555555556 LONG NEG 116 97286666666668		ID	Power Device - Data Transmission	Y	$ 7.74
20000	37075305	ADD	OE-TRX-STM-16/OC48*B&W*AC-COUP	$ 257.93	283519	11031	Idaho RSA 2 LP	9/23/2014		LAT 43 97594 LONG NEG 116 82439		ID	Power Device - Data Transmission	Y	$ 7.74
20000	37075027	ADD	OE-TRX-STM-16/OC48*B&W*AC-COUP	$ 257.93	283519	11031	Idaho RSA 2 LP	9/23/2014		LAT 43 97594 LONG NEG 116 82439		ID	Power Device - Data Transmission	Y	$ 7.74
10000	36188716	ADD	PULSAR ALARM OUTPUT CABLE J4-5	$ 370.64	134962	11031	Idaho RSA 2 LP	6/23/2014		NWESIER RIVER RD NW 1/4 NE 1/4		ID	Power Device - Data Transmission	Y	$ 11.12
10000	36680182	ADD	PULSAR ALARM OUTPUT CABLE J4-5	$ 122.99	282381	11031	Idaho RSA 2 LP	7/24/2014		LAT 44 243455555555556 LONG NEG 116 97286666666668		ID	Power Device - Data Transmission	Y	$ 3.69
10000	36679501	ADD	PULSAR ALARM OUTPUT CABLE J4-5	$ 122.99	283519	11031	Idaho RSA 2 LP	7/24/2014		LAT 43 97594 LONG NEG 116 82439		ID	Power Device - Data Transmission	Y	$ 3.69
20000	35154359	ADD	PWR PDP ASSY, LTE 9412 40A-LI	$ 402.32	134962	11031	Idaho RSA 2 LP	2/21/2014		NWESIER RIVER RD NW 1/4 NE 1/4		ID	Power Device - Data Transmission	Y	$ 12.07
20000	34954027	ADD	MOD EXTERNAL ALARM, EAM INDOOR	$ 143.57	134959	11031	Idaho RSA 2 LP	1/24/2014		4551 HIGHWAY 16		ID	Telecomm Hardware - Data Transmission	Y	$ 4.31
20000	35056159	ADD	MOD EXTERNAL ALARM, EAM INDOOR	$ 143.57	134964	11031	Idaho RSA 2 LP	1/24/2014		CLAY PEAK ADDRESSORS PARCEL		15131 ID	Telecomm Hardware - Data Transmission	Y	$ 4.31
20000	35027430	ADD	MOD EXTERNAL ALARM, EAM INDOOR	$ 143.57	157511	11031	Idaho RSA 2 LP	1/24/2014		PAYETTE NATIONAL FOREST	TOP OF NO BUSINESS MOUNTAIN	ID	Telecomm Hardware - Data Transmission	Y	$ 4.31
20000	37074644	ADD	MOD EXTERNAL ALARM, EAM INDOOR	$ 140.70	282381	11031	Idaho RSA 2 LP	9/23/2014		LAT 44 243455555555556 LONG NEG 116 97286666666668		ID	Telecomm Hardware - Data Transmission	Y	$ 4.22
20000	37075303	ADD	MOD EXTERNAL ALARM, EAM INDOOR	$ 140.70	283519	11031	Idaho RSA 2 LP	9/23/2014		LAT 43 97594 LONG NEG 116 82439		ID	Telecomm Hardware - Data Transmission	Y	$ 4.22
20000	35154358	ADD	MOD: V5 FAN RACK -48V, 3JR375	$ 1,701.26	134962	11031	Idaho RSA 2 LP	2/21/2014		NWESIER RIVER RD NW 1/4 NE 1/4		ID	Telecomm Hardware - Data Transmission	Y	$ 51.04
20000	37074659	ADD	MOD: V5 FAN RACK -48V, 3JR375	$ 1,429.06	282381	11031	Idaho RSA 2 LP	9/23/2014		LAT 44 243455555555556 LONG NEG 116 97286666666668		ID	Telecomm Hardware - Data Transmission	Y	$ 42.87
20000	37075318	ADD	MOD: V5 FAN RACK -48V, 3JR375	$ 1,429.06	283519	11031	Idaho RSA 2 LP	9/23/2014		LAT 43 97594 LONG NEG 116 82439		ID	Telecomm Hardware - Data Transmission	Y	$ 42.87
20000	34837613	ADD	MOD:ECCM-U WIDE INPUT RANGE,MD	$ 322.55	134959	11031	Idaho RSA 2 LP	1/24/2014		4551 HIGHWAY 16		ID	Telecomm Hardware - Data Transmission	Y	$ 9.68
20000	34837613	ADD	MOD:ECCM-U WIDE INPUT RANGE,MD	$ 322.55	134959	11031	Idaho RSA 2 LP	1/24/2014		4551 HIGHWAY 16		ID	Telecomm Hardware - Data Transmission	Y	$ 9.68
20000	34880300	ADD	MOD:ECCM-U WIDE INPUT RANGE,MD	$ 291.15	134962	11031	Idaho RSA 2 LP	2/21/2014		NWESIER RIVER RD NW 1/4 NE 1/4		ID	Telecomm Hardware - Data Transmission	Y	$ 8.73
20000	34880300	ADD	MOD:ECCM-U WIDE INPUT RANGE,MD	$ 291.15	134962	11031	Idaho RSA 2 LP	2/21/2014		NWESIER RIVER RD NW 1/4 NE 1/4		ID	Telecomm Hardware - Data Transmission	Y	$ 8.73
20000	34873186	ADD	MOD:ECCM-U WIDE INPUT RANGE,MD	$ 322.55	134964	11031	Idaho RSA 2 LP	1/24/2014		CLAY PEAK ADDRESSORS PARCEL		15131 ID	Telecomm Hardware - Data Transmission	Y	$ 9.68
20000	34873186	ADD	MOD:ECCM-U WIDE INPUT RANGE,MD	$ 322.55	134964	11031	Idaho RSA 2 LP	1/24/2014		CLAY PEAK ADDRESSORS PARCEL		15131 ID	Telecomm Hardware - Data Transmission	Y	$ 9.68
20000	34868741	ADD	MOD:ECCM-U WIDE INPUT RANGE,MD	$ 322.55	157511	11031	Idaho RSA 2 LP	1/24/2014		PAYETTE NATIONAL FOREST	TOP OF NO BUSINESS MOUNTAIN	ID	Telecomm Hardware - Data Transmission	Y	$ 9.68
20000	34868741	ADD	MOD:ECCM-U WIDE INPUT RANGE,MD	$ 322.55	157511	11031	Idaho RSA 2 LP	1/24/2014		PAYETTE NATIONAL FOREST	TOP OF NO BUSINESS MOUNTAIN	ID	Telecomm Hardware - Data Transmission	Y	$ 9.68
20000	37001401	ADD	MOD:ECCM-U WIDE INPUT RANGE,MD	$ 244.57	282381	11031	Idaho RSA 2 LP	9/23/2014		LAT 44 243455555555556 LONG NEG 116 97286666666668		ID	Telecomm Hardware - Data Transmission	Y	$ 7.34
20000	37001179	ADD	MOD:ECCM-U WIDE INPUT RANGE,MD	$ 244.57	283519	11031	Idaho RSA 2 LP	9/23/2014		LAT 43 97594 LONG NEG 116 82439		ID	Telecomm Hardware - Data Transmission	Y	$ 7.34
20000	37001179	ADD	MOD:ECCM-U WIDE INPUT RANGE,MD	$ 244.57	283519	11031	Idaho RSA 2 LP	9/23/2014		LAT 43 97594 LONG NEG 116 82439		ID	Telecomm Hardware - Data Transmission	Y	$ 7.34
10000	36296217	ADD	Frame +24v to -48v Converter S	$ 588.24	134964	11031	Idaho RSA 2 LP	6/23/2014		CLAY PEAK ADDRESSORS PARCEL		15131 ID	Transmitter - Signal Data Transmission	Y	$ 17.65
10000	36296218	ADD	Frame +24v to -48v Converter S	$ 588.24	134964	11031	Idaho RSA 2 LP	6/23/2014		CLAY PEAK ADDRESSORS PARCEL		15131 ID	Transmitter - Signal Data Transmission	Y	$ 17.65
20000	37074660	ADD	OPTICAL FIBER LC-LC 2MM 15M-Op	$ 42.09	282381	11031	Idaho RSA 2 LP	9/23/2014		LAT 44 243455555555556 LONG NEG 116 97286666666668		ID	Transmitter - Signal Data Transmission	Y	$ 1.26
20000	37075319	ADD	OPTICAL FIBER LC-LC 2MM 15M-Op	$ 42.09	283519	11031	Idaho RSA 2 LP	9/23/2014		LAT 43 97594 LONG NEG 116 82439		ID	Transmitter - Signal Data Transmission	Y	$ 1.26
20000	34954006	ADD	RRH-109799361 RRH2X40 AWS AISG	$ 11,359.64	134959	11031	Idaho RSA 2 LP	1/24/2014		4551 HIGHWAY 16		ID	Transmitter - Signal Data Transmission	Y	$ 340.79
20000	34954006	ADD	RRH-109799361 RRH2X40 AWS AISG	$ 11,359.64	134959	11031	Idaho RSA 2 LP	1/24/2014		4551 HIGHWAY 16		ID	Transmitter - Signal Data Transmission	Y	$ 340.79
20000	35056138	ADD	RRH-109799361 RRH2X40 AWS AISG	$ 11,359.64	134964	11031	Idaho RSA 2 LP	1/24/2014		CLAY PEAK ADDRESSORS PARCEL		15131 ID	Transmitter - Signal Data Transmission	Y	$ 340.79
20000	35056138	ADD	RRH-109799361 RRH2X40 AWS AISG	$ 11,359.64	134964	11031	Idaho RSA 2 LP	1/24/2014		CLAY PEAK ADDRESSORS PARCEL		15131 ID	Transmitter - Signal Data Transmission	Y	$ 340.79
20000	35027151	ADD	RRH-109799361 RRH2X40 AWS AISG	$ 11,359.64	157511	11031	Idaho RSA 2 LP	1/24/2014		PAYETTE NATIONAL FOREST	TOP OF NO BUSINESS MOUNTAIN	ID	Transmitter - Signal Data Transmission	Y	$ 340.79
20000	35027151	ADD	RRH-109799361 RRH2X40 AWS AISG	$ 11,359.64	157511	11031	Idaho RSA 2 LP	1/24/2014		PAYETTE NATIONAL FOREST	TOP OF NO BUSINESS MOUNTAIN	ID	Transmitter - Signal Data Transmission	Y	$ 340.79

Idaho RSA No. 2 Limited Partnership – FEIN: 91-1469964
2014 Idaho Qualified Broadband Equipment
Qualified Asset Detail

Unit	Asset ID	Trans Type	Descr	Cost	Location	Legal Entity	Legal Entity Description	Trans Date	Retire Dt	Address 1	Address 2	St	CATEGORY	ELIGIBLE	3% TAX CREDIT
20000	37001403	ADD	RRH-409113651 RRH2X40-07U LTE-	$ 3,036.85	282381	11031	Idaho RSA 2 LP	9/23/2014		LAT 44 2434555555555556 LONG NEG 116 97286666666668		ID	Transmitter - Signal Data Transmission	Y	$ 91.11
20000	37001404	ADD	RRH-409113651 RRH2X40-07U LTE-	$ 3,036.85	282381	11031	Idaho RSA 2 LP	9/23/2014		LAT 44 2434555555555556 LONG NEG 116 97286666666668		ID	Transmitter - Signal Data Transmission	Y	$ 91.11
20000	37001405	ADD	RRH-409113651 RRH2X40-07U LTE-	$ 3,036.85	282381	11031	Idaho RSA 2 LP	9/23/2014		LAT 44 2434555555555556 LONG NEG 116 97286666666668		ID	Transmitter - Signal Data Transmission	Y	$ 91.11
20000	37001170	ADD	RRH-409113651 RRH2X40-07U LTE-	$ 3,036.85	283519	11031	Idaho RSA 2 LP	9/23/2014		LAT 43 97594 LONG NEG 116 82439		ID	Transmitter - Signal Data Transmission	Y	$ 91.11
20000	37001163	ADD	RRH-409113651 RRH2X40-07U LTE-	$ 3,036.85	283519	11031	Idaho RSA 2 LP	9/23/2014		LAT 43 97594 LONG NEG 116 82439		ID	Transmitter - Signal Data Transmission	Y	$ 91.11
20000	37001167	ADD	RRH-409113651 RRH2X40-07U LTE-	$ 3,036.85	283519	11031	Idaho RSA 2 LP	9/23/2014		LAT 43 97594 LONG NEG 116 82439		ID	Transmitter - Signal Data Transmission	Y	$ 91.11
20000	34880304	ADD	SLI-MOD TRDU BANDCLASS 4 -48V-	$ 3,943.14	134962	11031	Idaho RSA 2 LP	2/21/2014		NWESIER RIVER RD NW 1/4 NE 1/4		ID	Transmitter - Signal Data Transmission	Y	$ 118.29
20000	34880305	ADD	SLI-MOD TRDU BANDCLASS 4 -48V-	$ 3,943.14	134962	11031	Idaho RSA 2 LP	2/21/2014		NWESIER RIVER RD NW 1/4 NE 1/4		ID	Transmitter - Signal Data Transmission	Y	$ 118.29
20000	34880307	ADD	SLI-MOD TRDU BANDCLASS 4 -48V-	$ 3,943.14	134962	11031	Idaho RSA 2 LP	2/21/2014		NWESIER RIVER RD NW 1/4 NE 1/4		ID	Transmitter - Signal Data Transmission	Y	$ 118.29
			TOTAL	$ 404,269.62									TOTAL		$ 12,128.09

Office of the Secretary
Service Date
July 12, 2001

BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION

IN THE MATTER OF THE ISSUANCE OF A PROCEDURAL ORDER TO FACILITATE THE REVIEW OF APPLICATIONS TO DETERMINE WHETHER BROADBAND EQUIPMENT MEETS THE ELIGIBILITY REQUIREMENTS FOR INVESTMENT TAX CREDITS.	)	**CASE NO. GNR-T-01-10**
	)	**ORDER NO. 28784**

Earlier this year the Legislature enacted and the Governor signed House Bill 377 authorizing income tax credits for the installation of qualifying broadband infrastructure in Idaho. *Idaho Code* § 63-3029B(3)(a)(ii). In particular, Section 63-3029I allows a taxpayer to receive an investment tax credit for eligible broadband equipment installed between January 1, 2001 and December 31, 2005.

"Qualified broadband equipment" is defined as those network facilities capable of transmitting signals that are at a rate of at least 200,000 bits per seconds (bps) to a subscriber and at least 125,000 bps from a subscriber. *Idaho Code* § 63-3029I(3)(b). To be eligible for the tax credit, the taxpayer must apply and obtain "from the Idaho public utilities commission an order confirming that installed equipment is qualified broadband equipment." *Idaho Code* § 63-3029I(4). This section also provides that the Commission "may issue procedural orders necessary to implement this section." *Id.*

PROCEDURAL HISTORY

On June 14, 2001, the Commission issued a Proposed Order to implement its responsibilities under the broadband tax credit statute. IDAPA 31.01.01.312. The Proposed Order identified information that should be contained in an application to determine whether the installed equipment is "qualified" broadband equipment. Persons interested in commenting on the Proposed Order were invited to submit written comments no later than July 5, 2001. The Commission received two comments.[1]

[1] On June 28, 2001, Avista Communications petitioned to intervene in this matter. Although it filed no comments, Avista's Petition was granted in a separate Order.

THE COMMENTS

Verizon Northwest and Qwest Corporation each filed brief comments. In its comments, Verizon "applaud[ed] the Commission's efforts to implement House Bill 377 and believes that this should help to speed deployment of broadband infrastructure in Idaho." Verizon recommended that information filed in response to paragraph Nos. 7 and 8 be considered as confidential information. Items 7 and 8 provide:

> 7. Provide a written description (including basic schematics or general drawings) of the relevant broadband network including a description of how the installed equipment is "an integral part" of a broadband network.
>
> 8. Quantify the percentage and number of potential Idaho subscribers that could be served with the broadband equipment and the percentage and number of non-Idaho subscribers that will be/could be served by the broadband network.

Proposed Order at 2.

In its comments, Qwest agreed that "the information described in the Proposed Order is appropriate for determination of whether equipment is qualified broadband equipment." Qwest Comments at 1. In particular, Qwest agreed with Item No. 4 in the Proposed Order which requires an application to state the transmission rate of the broadband network. The Company stated that its understanding of the phrase "qualified broadband equipment" includes

> items that are necessary and integral for the broadband network to operate, but which are not part of the actual transmission of the signal. Thus, Qwest agrees that an application should set out the transmission rate for the network, and that the transmission rate does not apply to specific items of equipment.

Qwest Comments at 2 (emphasis added).

DISCUSSION

To implement our responsibilities under the broadband tax credit, the Commission finds that it is appropriate to issue a procedural order regarding broadband equipment applications. Both comments supported adoption of a procedural order. Turning to Verizon's comments, we believe the Commission's existing Rules of Procedure provide appropriate protection for trade secret information contained in materials submitted to the Commission. *See* Rule 67.03, IDAPA 31.01.01.067.03. As for Qwest's comments, the Commission amends Item

No. 4 to reflect that it is the network of broadband equipment that must satisfy the transmission rates set out in *Idaho Code* § 63-3029I(3)(b).

Applicants shall submit the following information in applications when seeking an Order whether installed equipment is "qualified" broadband equipment.

1. Name and address of applicant including the contact person in the event there are questions regarding the application and its content. Indicate whether the applicant is a telecommunications carrier, a commercial mobile service carrier, a cable or open video operator, a satellite carrier, or other type of wireless carrier.

2. Identify the area or location where the equipment is installed in Idaho.

3. Describe the type of broadband service(s) offered to the public in Idaho.

4. State the network transmission rate in bits per second at which subscribers to the relevant broadband network can receive and send (download and upload).

5. Provide a specific list of the equipment or types of equipment that the applicant is requesting that the Commission determine is "qualified broadband equipment" as defined in *Idaho Code* § 63-3029I(3)(b). List the brand, manufacturer, model numbers, or other distinguishing features of the installed equipment.

6. Provide the date(s) or time period(s) when the broadband equipment was installed in Idaho.

7. Provide a written description (including basic schematics or general drawings) of the relevant broadband network including a description of how the installed equipment is "an integral part" of a broadband network.

8. Quantify the percentage and number of potential Idaho subscribers that could be served with the broadband equipment and the percentage and number of non-Idaho subscribers that will be/could be served by the broadband network.

9. Enclose a statement certifying that the applicant has read the applicable statutes for broadband investment income tax credit and the applicant believes that the subject broadband equipment qualifies for the tax credit under *Idaho Code* § 63-3029I.

ORDER

IT IS HEREBY ORDERED that taxpayers submitting applications for the Commission to determine whether installed broadband equipment is eligible for the Idaho state tax credit must include the information set out in the body of this Order.

THIS IS A FINAL ORDER. Any person interested in this Order (or in issues finally decided by this Order) or in interlocutory Orders previously issued in this Case No. GNR-T-01-10 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 or in interlocutory Orders previously issued in this Case No. GNR-T-01-10. Within seven (7) days after any person has petitioned for reconsideration, any other person may cross-petition for reconsideration. See *Idaho Code* § 61-626.

DONE by Order of the Idaho Public Utilities Commission at Boise, Idaho, this 11th day of July 2001.

PAUL KJELLANDER, PRESIDENT

MARSHA H. SMITH, COMMISSIONER

DENNIS S. HANSEN, COMMISSIONER

ATTEST:

Jean D. Jewell
Commission Secretary

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