

**BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION**

**IN THE MATTER OF THE APPLICATION )**  
**OF GOLD STAR COMMUNICATIONS, LLC ) CASE NO. GOL-T-10-02**  
**DBA SILVER STAR PCS FOR AN )**  
**INVESTMENT TAX CREDIT FOR )**  
**INSTALLING QUALIFYING BROADBAND ) ORDER NO. 32067**  
**EQUIPMENT )**

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On July 14, 2010, the Commission received an Application from Gold Star Communications, LLC dba Silver Star PCS (“Gold Star” or “Company”) asking for approval of a broadband tax credit, pursuant to *Idaho Code* § 63-3029I, for the Company’s broadband investments issued during the 2009 calendar year.

**THE APPLICATION**

In its Application, Gold Star states that during the 2009 calendar year it installed, in Caribou County and Teton County, equipment associated with Evolution Data Only (Optimized) (EV-DO), a high-speed 3-G Broadband technology for wireless users. Gold Star asserts that approximately 10% of its customers have access to this service. Gold Star states that it has invested approximately \$161,000 in qualifying broadband equipment during 2009.

**STAFF REVIEW AND RECOMMENDATION**

Staff reviewed the list of proposed broadband equipment submitted by Gold Star and found that the equipment identified meets the statutory criteria outlined in *Idaho Code* § 63-3029I(3)(b). Staff determined that Gold Star is a telecommunications carrier and its equipment is “necessary to the provision of broadband service and an integral part of a broadband network.” *Idaho Code* § 63-3029I(3)(b)(i). Therefore, Staff recommended that the Commission issue an Order approving the Application and that the approving Order, along with a copy of Gold Star’s Application, 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 telecommunications carrier, such qualifying equipment shall be necessary to the provision of broadband service and an integral part of a broadband network.” *Idaho Code* § 63-3029I(3)(b)(i).

Based upon our review of the Application and the recommendations of the Commission Staff, we find that the instant Application requesting a qualifying broadband equipment Order should be granted. Gold Star has adequately demonstrated that the equipment identified in its Application is qualifying broadband equipment subject to the tax credit. We further find that Gold Star is a telecommunications carrier and, as presently configured, the installed equipment is an integral part of the Company's broadband network and that it is necessary to facilitate the delivery of broadband Internet service to Idaho customers. It is therefore appropriate for the Commission to issue this Order confirming that the equipment identified in Gold Star's Application is qualifying broadband equipment.

### **ORDER**

IT IS HEREBY ORDERED that the Application of Gold Star Communications, LLC dba Silver Star PCS seeking an Order certifying that it has installed qualified broadband equipment is granted.

IT IS FURTHER ORDERED that a copy of this Order and a copy of Gold Star's Application 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).

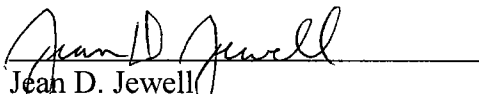
DONE by Order of the Idaho Public Utilities Commission at Boise, Idaho this 10<sup>th</sup>  
day of September 2010.

  
JIM D. KEMPTON, PRESIDENT

  
MARSHA H. SMITH, COMMISSIONER

  
MACK A. REDFORD, COMMISSIONER

ATTEST:

  
Jean D. Jewell  
Commission Secretary

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