

**BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION**

**IN THE MATTER OF GOLD STAR )**  
**COMMUNICATIONS LLC DBA SILVER ) CASE NO. GOL-T-11-01**  
**STAR PCS'S APPLICATION FOR AN )**  
**INVESTMENT TAX CREDIT FOR )**  
**INSTALLING QUALIFYING BROADBAND ) ORDER NO. 32312**  
**EQUIPMENT )**

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On July 14, 2011, Gold Star Communications LLC dba Silver Star PCS (the "Company") applied to the Commission for an Order confirming that equipment the Company installed in 2010 is "qualified broadband equipment" under *Idaho Code* § 63-3029I (income tax credit for investment in broadband equipment). The Commission grants the Company's Application and finds that the referenced equipment is "qualified broadband equipment."

**THE APPLICATION**

The Company states that in 2010, it installed approximately \$33,500 in qualifying broadband equipment in Teton County. The Company states the equipment is associated with Evolution Data Only (EvDO) services with transmission rates of 1.2 Mbps upload and 3.1 Mbps download. The Company states 641 customers can be served by broadband services.

**STAFF COMMENTS**

Staff reviewed the Company's Application and believes the listed equipment is "qualified broadband equipment" under *Idaho Code* § 63-3029I. That statute defines "qualified broadband equipment" as equipment that "is capable of transmitting signals at a rate of at least 200,000 bits per second (bps) to a subscriber and at least 125,000 bps from a subscriber. . . ." *Idaho Code* § 63-3029I(3)(b). Further, "[i]n the case of a . . . wireless carrier other than [a telecommunications carrier, commercial mobile service carrier, or cable or open video system operator, or satellite carrier], such qualifying equipment is only that equipment that extends from a transmitting/receiving antenna, including such antenna, which transmits and receives signals to or from multiple subscribers to a transmitting/receiving antenna on the outside of the structure in which the subscriber is located." *Idaho Code* § 63-3029I(3)(b)(iv). Staff believes that the Company is a wireless carrier and that the listed equipment is "qualified broadband equipment" that is eligible for the tax credit. Accordingly, Staff recommended that the Commission issue an Order confirming the Company's listed equipment is "qualified broadband equipment," and that

the Commission forward the approving Order, along with a copy of the Company's Application, to the Idaho State Tax Commission.

### **COMMISSION FINDINGS**

Having reviewed the Company's Application and Staff's recommendations, the Commission finds that the Company's equipment is "qualified broadband equipment" subject to the tax credit under *Idaho Code* § 63-3029I. The Company is a wireless carrier. Further, the listed equipment (as presently configured) extends from a transmitting/receiving antenna that transmits and receives signal to or from subscribers to an outside transmitting/receiving antenna. Accordingly, it is appropriate for the Commission to issue an Order confirming that the Company's equipment is "qualified broadband equipment."

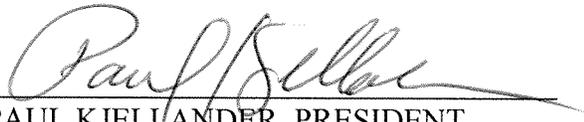
### **ORDER**

IT IS HEREBY ORDERED that Gold Star's Application is granted. The Commission confirms that the equipment the Company installed in 2010 is "qualified broadband equipment" under *Idaho Code* § 63-3029I.

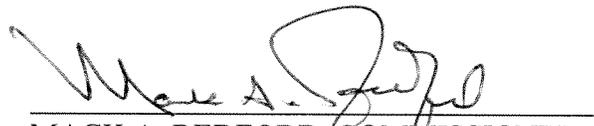
IT IS FURTHER ORDERED that a copy of this Order and a copy of the Company's Application be served upon the Idaho State Tax Commission.

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).

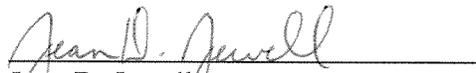
DONE by Order of the Idaho Public Utilities Commission at Boise, Idaho this 3<sup>rd</sup>  
day of August 2011.

  
PAUL KJELLANDER, PRESIDENT

  
MARSHA H. SMITH, COMMISSIONER

  
MACK A. REDFORD, COMMISSIONER

ATTEST:

  
Jean D. Jewell  
Commission Secretary

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