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Idaho Public Utilities Commission
 P.O. Box 83720
 Boise, ID 83720-0074

IDAHO PUBLIC
 UTILITIES COMMISSION

IDACOMM is submitting this application seeking an Order for income tax credit for IDACOMM's investment in "qualified" broadband equipment as stated in Order # 28784. The following information is provided for your consideration:

- 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.

IDACOMM, Inc.
350 N. Mitchell Street
Boise, ID 83704
(208-388-6823)
Contact: Michael Grosz
IDACOMM is a telecommunications service provider

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

The equipment is installed in the Treasure Valley area serving Ada and Canyon Counties.

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

IDACOMM is a facilities-based telecommunications service provider delivering high-speed broadband telecommunications services to business customers throughout the Treasure Valley.

- 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).

Broadband network

Network type	Transmission rate (bits per second)	Download	Upload	Transmission type
SONET (OC-48)	1.544 Mbps	1.544 Mbps	1.544 Mbps	DS-1
SONET (OC-48)	45 Mbps	45 Mbps	45 Mbps	DS-3
SONET (OC-48)	155 Mbps	155 Mbps	155 Mbps	OC-3
SONET (OC-48)	622 Mbps	622 Mbps	622 Mbps	OC-12
SONET (OC-12)	10 mbps	10 mbps	10 mbps	Ethernet
SONET (OC-12)	100 mbps	100 mbps	100 mbps	Fast Ethernet
SONET (OC-48)	1000 mbps	1000 mbps	1000 mbps	Gigabit Ethernet
Time Division Multiplex (TDM)	45 Mbps	45 Mbps	45 Mbps	DS-3
Gigabit Ethernet	1000 Mbps	1000 Mbps	1000 Mbps	GbE

- 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.

Please see attached list for a detailed list of costs related to equipment deployed in 2004.

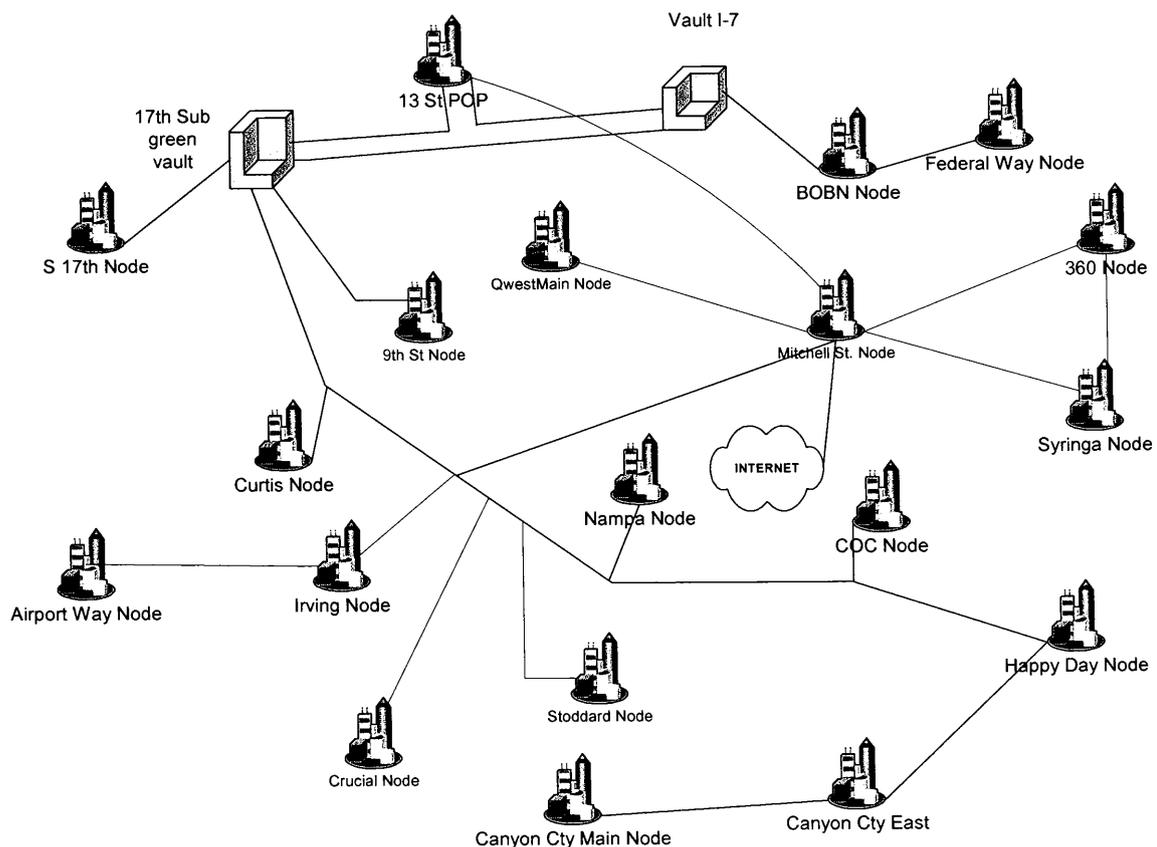
Brand	Manufacturer	Model #
WavSystem	LuxN	WS3208
WavSystem	LuxN	WS3202
WavSystem	LuxN	WS3217
Optical Transport Platform	Lucent	DMX, DMXtend
Optical Transport Platform	Cisco	ONS 15454

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

Equipment was deployed from January, 2004 through December, 2004. Please see attached list for the equipment deployed in 2004.

- 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.

Below is a schematic showing the nodes and network extensions for IDACOMM's Treasury Valley network.



Description of IDACOMM Broadband Network:

The current network consists of a three node SONET OC-48 ring between several node locations, including a collocation at Qwest Main and a three node SONET OC-12 subtended ring. The Point of Presence (POP), for IDACOMM's broadband network is currently located in West Boise. IDACOMM is also currently collocated with Syringa, a regional intrastate long distance carrier and 360 Networks, a long distance carrier. This broadband traffic consists of DS-1s, DS-3s, and Fast Ethernet. This network also consists of "point to point" Gigabit Ethernet network from various locations (Boise, Meridian, Nampa and Caldwell) linked back to IDACOMM's POP.

- 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.

IDACOMM's network is currently a Treasure Valley Metropolitan Area Broadband Network. All subscribers at this time are Idaho subscribers. The current network is capable of serving 100% of potential Idaho subscribers within a short distance from IDACOMM's fiber optic network utilizing existing broadband equipment. The Gigabit Ethernet equipment is capable of supporting 18,488 megabits per second (mbps) of traffic. Total estimated Idaho subscribers utilizing (assumption) 3 mbps of traffic would support 6,100 subscribers.

- 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.

The applicant has read the applicable broadband investment income tax credit statutes and believes the broadband equipment listed in this application qualifies for tax credit under *Idaho Code* § 63-3029I.

If there are any questions, please contact me at (208) 388-6823.

Regards,



Michael Grosz
Controller



In Svc Date	Vendor/ Mfg	Description	Acquired Value
01/01/2004	JERE SHERRER	SUBCONTRACTOR LABOR	\$720.00
01/01/2004	ILLUMINET	CONNECTIVITY CHARGES	4,309.00
01/01/2004	GRAYBAR	MISC CABLE, CROSS CONNECTS, WIRE	2,513.92
01/01/2004	QWEST SEATTLE	MAINTENANCE LABOR	192.48
01/01/2004	TECH DATA	2 EA CARDS MX2820	1,915.65
01/01/2004	GRAYBAR	6 EA ORTRONICS	1,008.54
01/01/2004	ECG CONSULTING GROUP	CONSULTATION FEES	12,399.62
01/01/2004	GRAYBAR	MISC CABLE, WIRE, CONNECTS	2,090.73
02/01/2004	JERE SHERRER	SUBCONTRACTOR LABOR	227.50
02/01/2004	ECG CONSULTING GROUP	CONSULTATION FEES	3,274.50
02/01/2004	GRAYBAR	MISC EQUIPMENT	379.23
02/01/2004	GRAYBAR	ADC DSX-DS3 CROSS CONNECT PANEL	450.94
02/01/2004	GRAYBAR	3 DSX-4H-MB-ICM ON ASSET 232	1,527.57
02/01/2004	RENTELCO	DS1/DS3 COMMUNICATION TEST SET	784.81
02/01/2004	UTSTARCOM	12-PORT DS3/EC-1 CLEAR CHANNEL	4,664.00
02/01/2004	UTSTARCOM	12-PORT DS3/EC-1 CLEAR CHANNEL	4,664.00
02/01/2004	UTSTARCOM	12-PORT DS3/EC-1 CLEAR CHANNEL	4,664.00
02/01/2004	UTSTARCOM	24-PORT DS3 WITH 48 BNC CONNECTORS	262.88
02/01/2004	UTSTARCOM	24-PORT DS3 WITH 24 BNC CONNECTORS	183.38
03/01/2004	GRAYBAR	MISC EQUIPMENT	352.03
03/01/2004	QWEST	QWEST COLO SET UP FEES	49,107.63
03/01/2004	ECG CONSULTING GROUP	CONSULTATION FEES	11,100.00
03/01/2004	ADC TELECOMMUNICATIONS	ADC DS3 CHASSIS	2,322.60
03/01/2004	Idacomm	Q1 CAP LABOR	147.12
03/01/2004	Velocitus	Q1 CAP LABOR VELO	1,053.75
03/01/2004	Velocitus	Q1 CAP LABOR VELO	586.16
03/01/2004	Idacomm	Q1 CAP LABOR	318.75
03/01/2004	VELOCITUS	Q1 CAP LABOR VELO	5,082.99
04/01/2004	QWEST	ADDS TO QWEST COLO	10,689.94
04/01/2004	TECH DATA	ADTRAN MX2820	3,210.59
06/01/2004	LightRiver Technologies	LNW27 OC-48 OLIU 1310nm	6,921.71
06/01/2004	Walker and Associates	DSX-4H-MB-ICM ADCT DSX3 MOD	3,735.86
07/01/2004	Earth Energy	Subcontractor Labor	4,850.00
07/01/2004	Lightriver	Lucent DMX Chassis w/ mod	63,807.65
07/01/2004	Lightriver	Lucent DMX Chassis	59,982.63
07/01/2004	Lightriver	Lucent DMXtend w/mod	23,038.88
07/01/2004	Lightriver	Lucent DMXtend	21,663.88
07/01/2004	Lightriver	Lucent DMX tend w/mod	23,038.88
07/14/2004	Canvas Systems	L1000 Enterprise Server & Modules	3,937.48
08/01/2004	Light River	Software Optical Network	65,000.00
08/03/2004	AT&T	Fiber Build	6,367.90
11/01/2004	n/a	Fiber Build	11,249.49
11/01/2004	N/A	Fiber Build	71,150.11
11/01/2004	N/A	Fiber Build	120.87
11/01/2004	N/A	Boise Switch	396,148.03
11/01/2004	N/A	Boise VOIP	934,589.45
11/01/2004	N/A	Fiber Build	780.00
11/01/2004	N/A	Fiber Build	10,880.10
11/01/2004	N/A	Fiber Build	2,267.50
11/01/2004	N/A	Fiber Build	885.50
11/01/2004	N/A	Inventory System	12,787.64
11/01/2004	Engineers' Consulting Grp	Installation of the Acme Packet Session Director	4,437.81
11/01/2004	Carrier Access Corp	Adit 600 w/* FXS ports w/CMG Router	1,105.61
11/01/2004	Carrier Access Corp	Adit 600 w/ 8FXS ports w/CMG Router	1,105.61
11/01/2004	Carrier Access Corp	Adit 600 w/8 FXS Ports w/CMG Router	1,105.61
11/01/2004	Carrier Access Corp.	Adit 600 w/8 FXS ports w/ CMG Router	1,105.61
11/01/2004	Carrier Access Corp	Adit 600 w/8 FXS ports w/CMG Router	1,105.61
11/01/2004	Draka Comteq USA	48ft Indoor/Outdoor Blk Riser Cabeling	6,639.34
11/01/2004	QwestSE	N2N gear from Qwest Main to Qwest West	26,049.24
12/01/2004	Alloway Electric Company	Alloway Electrical for Network System	435.72
12/01/2004	Graybar	GBSC2-D1-05 5Mtr S/Mode	122.24
12/01/2004	Alloway Electric Company	4-20amp 240volt twistlock recep added below rasied floor	572.50



In Svc Date	Vendor/ Mfg	Description	Acquired Value
12/01/2004	Lightriver	Power Equipment for the Lucent cut-over	737.46
12/01/2004	Lightriver	Emergency replacemnt OC-48 Main Circuit Pack-DMXpress	17,490.00
12/01/2004	Walker & Associates	Spare M13 and New Ds1 Panels for Qwest West	8,211.24
12/01/2004	Walker & Associates	M13 & DSX for N+1 redundant N2N T's	2,519.24
12/01/2004	Walker & Associates	M13 & DSX for N=1 redundant N2N t1's	2,519.25
12/01/2004	Labor	Cap Labor BOI1037	16,150.28
12/01/2004	Labor	Cap Labor BOI1038	828.11
12/01/2004	N/A	Cap Labor BOI1027	120.20
12/01/2004	Labor	Cap Labor BOI1034	49.26
12/01/2004	N/A	Cap Labor BOI1033	125.00
12/01/2004	PC Liquidations	At&T Lucent Merlin Legend Phone System	\$1,526.99
			1,947,469.80