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IDaho PUBLIC UTILITIES COMMISSION
I 22-T-06-01

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

IDACOMM is submitting this application seeking an Order for a 2005 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
(208-514-3307)
Contact: Holly Bailey
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
Resilient Packet Ring	1000 Mbps	1000 Mbps	1000 Mbps	GbE

Resilient Packet Ring	100 mbps	100 mbps	100 mbps	Fast Ethernet
Resilient Packet Ring	10 mbps	10 mbps	10 mbps	Ethernet
Resilient Packet Ring	1.544 Mbps	1.544 Mbps	1.544 Mbps	DS-1
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.

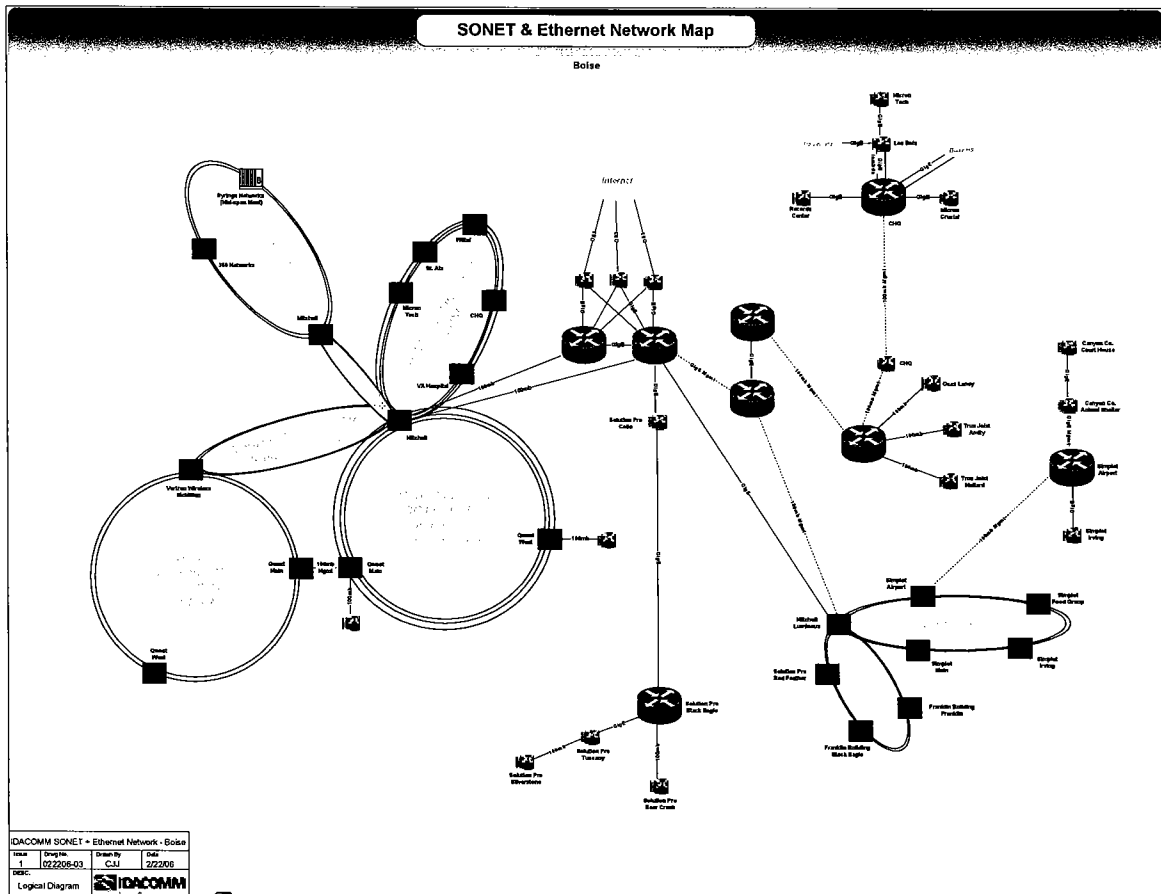
Please see attached list for a detailed list of costs related to equipment deployed in 2005.

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

Equipment was deployed from January, 2005 through December, 2005. Please see attached list for the equipment deployed in 2005.

- 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) 514-3307.

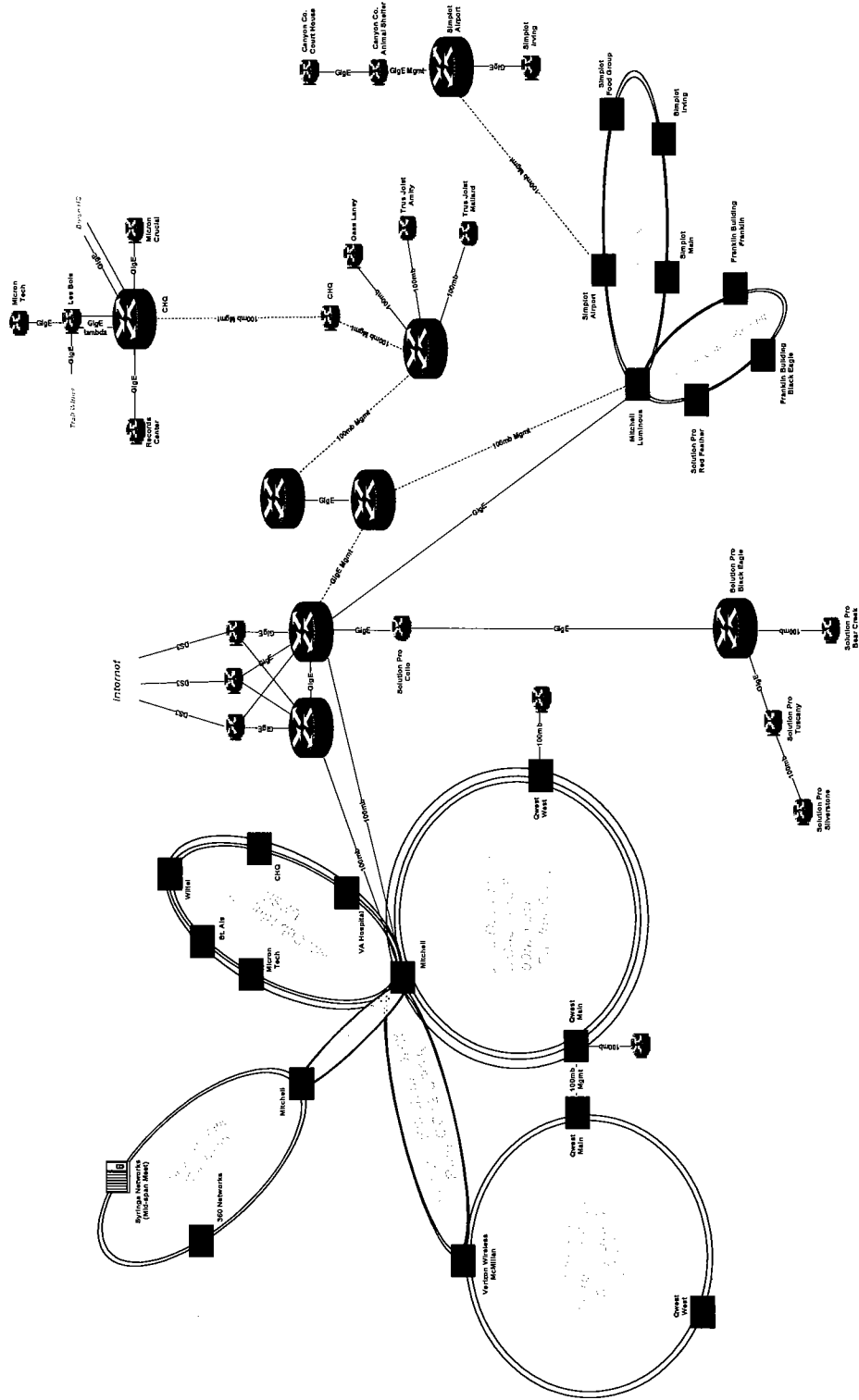
Regards,



Holly Bailey
Finance Director

SONET & Ethernet Network Map

Boise



IDACOMM SONET + Ethernet Network - Boise			
Name	Drawn By	Date	
Proj. No.	CJW	2/22/05	
Logical Diagram			

Enhanced image to Question #7.

IDACOMM Inc.

2005 Additions NE & Fiber - Idaho State

Sys No	CI	In Svc Date	Vendor/ Mfg	Description	Acquired Value
000037	NE	01/01/05	Carrier Access	(25) Adit 600 w/8 port FXS card/CMG Router	36,201.39
000263	NE	10/01/05	Luminous	1G Subtend Ring I/O Card	\$1,391.41
000262	NE	10/01/05	Luminous	1G Subtend Ring Line Card	4,151.41
000253	NE	10/01/05	Carrier Access	Adit 600 w/8 FXS Ports	1,161.10
000254	NE	10/01/05	Carrier Access	Adit 600 w/8 FXS Ports	1,161.10
000255	NE	10/01/05	Carrier Access	Adit 600 w/8 FXS Ports	1,161.10
000256	NE	10/01/05	Carrier Access	Adit 600 w/8 FXS Ports	1,161.10
000257	NE	10/01/05	Carrier Access	Adit 600 w/8 FXS Ports	1,161.10
000350	NE	12/01/05	Carrier Access	Adit 600 w/8 FXS Ports	1,161.31
000351	NE	12/01/05	Carrier Access	Adit 600 w/8 FXS Ports	1,161.31
000352	NE	12/01/05	Carrier Access	Adit 600 w/8 FXS Ports	1,161.31
000353	NE	12/01/05	Carrier Access	Adit 600 w/8 FXS Ports	1,161.31
000354	NE	12/01/05	Carrier Access	Adit 600 w/8 FXS Ports	1,161.31
000355	NE	12/01/05	Carrier Access	Adit 600 w/8 FXS Ports	1,161.31
000356	NE	12/01/05	Carrier Access	Adit 600 w/8 FXS Ports	1,161.31
000357	NE	12/01/05	Carrier Access	Adit 600 w/8 FXS Ports	1,161.31
000358	NE	12/01/05	Carrier Access	Adit 600 w/8 FXS Ports	1,161.31
000185	FI	07/01/05	JM Roche	BOI1028 - Trus Joist - Fiber	29,233.10
000213	FI	07/01/05	JM Roche	BOI1028 - Trus Joist Splicing - Fiber	6,028.00
000127	NE	05/01/05	Cap Labor	BOI1036 - 2004 Cap Labor 4th Qtr	2,363.86
000128	NE	05/01/05	Cap Labor	BOI1036 - 2005 Cap Labor 1st Qtr	3,670.03
000165	NE	06/01/05	Cap Labor	BOI1036 - 2005 Cap Labor 2nd Qtr	3,560.26
000126	NE	05/01/05	See Notes	BOI1036 - Verizon Wireless - Network Equipment	389,621.45
				IPCO Refund Check #1146836 (\$11,700.44)	
				IPCO #IDAC 4-901 - \$47055.00	
				IPCO #3943 - \$2414.36	
				IPCO #IDAC 4-904 - \$11325.00	
				IPCO #IDAC 4-903 - \$20157.56	
				IPCO #IDAC 4-902 - \$18920.00	
				Orius #326216 - \$63121.00	
				Orius #320211 - \$3850.00	
				Earth Energy #EE04304 - \$74000.00	
				Earth Energy #EE05021 - \$4700.25	
				Earth Energy #EE05003 - \$6017.70	
				Earth Energy #EE05004 - \$5734.13	
				Earth Energy #EE04278 - \$1343.75	
				Walker & Assoc #250185 - \$486.94	
				Walker & Assoc #250325 - \$17723.85	
				Walker & Assoc #269122 - \$197.14	
				Telcordia #10023266 - \$1095.95	
				Ringert Clark #8378-03M - \$401.00	
				Lightriver #1325 - \$13122.13	
				Lightriver #1708 - \$6501.80	
				Lightriver #1733 - \$162.69	
				Lightriver #1414 - \$26102.57	
				Lightriver #1571 - \$709.27	
				Lightriver #1435 - \$4426.20	
				Lightriver #1291 - \$71753.60	
000129	FI	05/01/05	See Notes	BOI1036 - Verizon Wireless - Fiber	42,640.06
				Draka #2019194 - \$39097.01	
				Draka #2019118 - \$3543.05	

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2005 Additions NE & Fiber - Idaho State

Sys No	CI	In Svc Date	Vendor/ Mfg	Description	Acquired Value
000214	FI	07/01/05	JM Roche	BOI1036 - Verizon Wireless - Fiber (2)	17,046.97
000105	NE	04/01/05	Cap Labor	BOI1037 - 2005 Cap Labor 1st Qtr	1,454.20
000124	NE	05/01/05	Carrier Access	BOI1037 - Boise VOIP Cont.	3,562.87
000044	NE	01/01/05	ECG	BOI1037 - ECG Monthly Retainer	1,570.60
000047	NE	01/01/05	ECG	BOI1037 - ECG Monthly Retainer	5,000.00
000045	NE	01/01/05	N/A	BOI1037 - Voice WIP Boise	1,840.00
000046	NE	01/01/05	N/A	BOI1037 - WIP Boise Voice	5,742.51
000042	NE	01/01/05	Cap Labor	BOI1038 - 2004 Cap Labor 4th Qtr	60.10
000041	NE	01/01/05	SprintNorth	BOI1038 - Cables	487.35
000106	NE	04/01/05	Cap Labor	BOI1040 - 2005 Cap Labor 1st Qtr	866.75
000061	NE	02/01/05	See Notes	BOI1040 - Oaas Laney - Network Equipment Cap Labor \$830.45 Dellmark #C00865921 - \$489.68 Direct Access #DA008925 - \$17382.87 Metrobility #CD211154 - \$1487.95 Earth Energy #EE04248 - \$3670.50 Mtn States #1232 - \$848.00 Walker & Assoc #259179 - \$502.08 Earth Energy #EE04277 - \$13074.50 Walker & Assoc #260394 - \$1601.00 Integrated Systems #182 - \$1136.25	41,023.28
000199	NE	07/01/05	See Notes	BOI1041 - BPL LAB - Network Equipment Orius #329269 - \$2261.57 Mitsubishi Electric #BPL7 - \$7203.59 Matt Collins CC April 05 - \$1062.29 Cannon Tech #11994-7 - \$210.83 Talley Communications #5731933 - \$188.36 Alloway Electric #041209-020 - \$4194.95 Talley Communications #5731714 - \$120.00 Cannon Tech #11994-4 - \$688.50 Cannon Tech #11994-2 - \$131.58 Cannon Tech #11994-3 - \$3876.00 Matt Collins CC Jan 05 - \$322.20 Amperion #253 - \$4880.65 Radar Engineers #67852-IN - \$8249.95 Amperion #247 - \$8940.59 Amperion #274C - (-\$344.00) Amperion #239 - \$444.86 Cannon Tech #11994-1 - \$535.50 Cannon Tech #12043 - \$907.80 Alloway Electric #041201-021 Idaho Power #27186937dep - \$978.00	46,080.15
000285	NE	11/01/05	Cap Labor	BOI1042 - 2005 Cap Labor 3rd Qtr	288.48
000326	NE	12/01/05	Cap Labor	BOI1042 - 2005 Cap Labor 4th Qtr	408.68
000284	NE	11/01/05	See Notes	BOI1042 - Sunset Peak BPL - Network Equipment Purcell Systems #0006101-IN - \$2309.55 Dell Computers #D27573265 - \$1523.04 Lea Electric #10788 - \$478.74 Graybar #906856840 - \$211.00 Graybar #906856842 - \$4.59 Mountain States #BOIO1280SNT - \$307.40	32,797.73

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2005 Additions NE & Fiber - Idaho State

Sys No	CI	In Svc Date	Vendor/ Mfg	Description	Acquired Value
				Mountain States #BOIO1280B - \$5447.76	
				Dell Computers #D31482600 - \$280.70	
				Matt Collins #CC Jan2005 - \$55.00	
				IPCO #27193116 - \$1337.00	
				Jason CHu #CC Feb2005 - \$2060.59	
				Mountian States #BOIO1280 A - \$1044.12	
				Alloway Electric #050421-010 - \$508.54	
				Graybar #909562363 - \$110.11	
				Lea Electric #10965 - \$126.59	
				Miles Penrod #CC April2005 - \$140.98	
				Mitsubishi Electric #BPL7 - \$14643.26	
				Alloway Electric #050428-003 - \$568.60	
				Jason Chu #CC May2005 - \$330.53	
				Miles Penrod #CC May2005 - \$126.10	
				Matt Collins #CC May2005 - \$76.70	
				Miles Penrod #CC June2005 - \$870.84	
				IPCO #4118 - \$235.99	
000107	NE	04/01/05	Cap Labor	BOI1043 - 2005 Cap Labor 1st Qtr	1,341.06
000086	NE	03/01/05	See Notes	BOI1043 - Solution Pro - Network Equipment	22,585.47
				Idaho Power #JUZ4068 - \$10440.00	
				Draka Comteq #2019492 - \$4778.48	
				Metrobility #CD211402 - \$8006.22	
				Idaho Power #IDAC 04121 - \$4075.00	
				Bureau of Reclamation #13105 - \$50.00	
				Earth Energy #EE04323 - \$1673.00	
				Earth Energy #EE04321 - \$938.75	
				Graybar #907054369 - \$306.15	
				Metrobility #CD211751 - \$580.82	
				Cap Labor \$891.68	
				Idaho Power refund check #1146171 - (\$9154.63)	
000286	NE	11/01/05	See Notes	BOI1044(2) - UPS Upgrade - Network Equipment	3,162.61
				Walker & Associates #259268 - \$510.22	
				Walker & Associates #264949 - \$1601.10	
				Walker & Associates #268031 - \$1051.29	
000133	NE	05/01/05	Cap Labor	BOI1045 - 2005 Cap Labor 1st Qtr	450.00
000175	NE	06/01/05	Cap Labor	BOI1045 - 2005 Cap Labor 2nd Qtr	120.00
000134	NE	05/01/05	See Notes	BOI1045 - Qwest West Co. - Network Equipment	94,092.51
				Walker & Associates #267048 - \$3441.92	
				Walker & Associates #268044 - \$282.30	
				Walker & Associates #265413 - \$557.82	
				Walker & Associates #264651 - \$409.77	
				Walker & Associates #265976 - \$967.60	
				Walker & Associates #261429 - \$2931.93	
				Lightriver #1659 - \$3702.78	
				Lightriver #1515 - \$36130.08	
				Lightriver #1578 - \$194.64	
				Paradyne #966000 - \$21011.60	
				Paradyne #964893 - \$10547.87	
				Stonewall Cable #43635 - \$417.66	
				Qwest #A898940 - \$13496.54	
000174	NE	06/01/05	Qwest	BOI1045 - Qwest West Co. - Network Equipment (2)	10,350.12

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2005 Additions NE & Fiber - Idaho State

Sys No	Cl	In Svc Date	Vendor/ Mfg	Description	Acquired Value
000237	NE	09/01/05	See Notes	BOI1048 - Lab Room & Equipment - Network Equipment Graybar #907409087 - \$773.09 Graybar #907495297 - \$248.82 Graybar #906508854 - \$2081.41 ECG #3318 - \$2996.00 Jason Chu CC June 2005 - \$66.35 Paradyne #965433 - \$1494.13 Walker & Assoc #267761 - \$244.07 Acme Packet #620 - \$25947.00 Sigma Conctruction #24 - \$267.87	34,118.74
000204	NE	07/01/05	Cap Labor	BOI1051 - 2005 Cap Labor 1st Qtr	60.00
000205	NE	07/01/05	Cap Labor	BOI1051 - 2005 Cap Labor 2nd Qtr	882.04
000203	NE	07/01/05	See Notes	BOI1051 - Verizon Wireless to 360-OC3 - Network Equipment PICS Telecom #111966-22 - \$1150.90 Lightriver #1684 - \$22855.82 Lightriver #1750 - \$874.36 Lightriver #1758 - \$937.78	25,818.86
000269	NE	10/01/05	Cap Labor	BOI1052 - 2005 Cap Labor 3rd Qtr	243.75
000268	NE	10/01/05	Stonewall Cable	BOI1052 - Qwest Main N2N Re-Rack - Network Equipment	416.02
000207	NE	07/01/05	Cap Labor	BOI1053 - 2005 Cap Labor 1st Qtr	120.00
000208	NE	07/01/05	Cap Labor	BOI1053 - 2005 Cap Labor 2nd Qtr	321.06
000238	NE	09/01/05	Cap Labor	BOI1053 - 2005 Cap Labor 3rd Qtr	72.12
000206	NE	07/01/05	See Notes	BOI1053 - Wiltel Boise Co - Network Equipment Walker & Associates #268773 - \$1107.95 Walker & Associates #269768 - \$271.75 Walker & Associates #272955 - \$958.87 Earth Energy #EE5093 - \$3351.50 Lightriver #1688 - \$15611.25	21,301.32
000209	NE	07/01/05	Cap Labor	BOI1054 - 2005 Cap Labor 1st Qtr	30.00
000210	NE	07/01/05	Cap Labor	BOI1054 - 2005 Cap Labor 2nd Qtr	1,014.37
000239	NE	09/01/05	Cap Labor	BOI1054 - 2005 Cap Labor 3rd Qtr	18.03
000266	NE	10/01/05	Cap Labor	BOI1056 - 2005 Cap Labor 2nd Qtr	1,086.06
000265	NE	10/01/05	See Notes	BOI1056 - Solution Pro - Network Equipment Metrobility #CD212038 - \$2105.89 Earthe Energy #EE05108 - \$4393.10	6,498.99
000288	NE	11/01/05	Cap Labor	BOI1057 - 2005 Cap Labor 2nd Qtr	402.12
000289	NE	11/01/05	Cap Labor	BOI1057 - 2005 Cap Labor 3rd Qtr	5,638.50
000327	NE	12/01/05	Cap Labor	BOI1057 - 2005 Cap Labor 4th Qtr	722.38
000287	FI	11/01/05	See Notes	BOI1057 - Level 3 - Fiber IPCO #3990 - \$752.64 IPCO #IDAC 5-322 - \$4800.00 Union Pacific RR #02316-06 6/27/05 - \$2300.00 Union Pacific RR #02316-06 7/26/05 - \$1000.00 Union Pacific RR #02316-06 7/18/05 - \$2280.00 Idaho Northern & Pacific RR #ID21104 - \$1500.00 Electric Service #16750 - \$2801.00 Bureau of Reclamation #5/27/05 - \$50.00 Draka #2021368 - \$2810.64 Draka #2021048 - \$4671.93 Tetra Tech #30232 - \$16218.75 Yanke Check #117748 - (-\$2000.00)	74,392.56

IDACOMM Inc.

2005 Additions NE & Fiber - Idaho State

Sys No	CI	In Svc Date	Vendor/ Mfg	Description	Acquired Value
				Tetra Tech #302367 - \$38753.45	
000233	NE	09/01/05	Cap Labor	BOI1059 - 2005 Cap Labor 2nd Qtr	495.75
000242	NE	09/01/05	Cap Labor	BOI1059 - 2005 Cap Labor 3rd Qtr	231.35
000232	NE	09/01/05	See Notes	BOI1059 - Qwest Main Colo - Network Equipment	30,473.31
				Qwest #A909904 - \$14594.50	
				Qwest #A901248 - \$15878.81	
000314	NE	12/01/05	Cap Labor	BOI1061 - 2005 Cap Labor 2nd Qtr	605.00
000315	NE	12/01/05	Cap Labor	BOI1061 - 2005 Cap Labor 3rd Qtr	597.50
000313	NE	12/01/05	See Notes	BOI1061 - BPL Engineering Lab - Network Equipment	95,019.45
				Specialty Plastics & fab, Inc #C-3366 - \$733.81	
				IPCO #4035 - \$2538.82	
				Metrobility #CD212230 - \$585.83	
				Anixter #524-066321 - \$327.22	
				Alloway Electric #050527-002 - \$494.05	
				Metrobility #CD212362 - \$669.78	
				CDW #SM46990 - \$1055.03 - 3214	
				CDW #SS15876 - \$491.62	
				Alloway Electric #050411-015 - \$4360.44	
				Matt Collins CC May 2005 - \$678.02	
				Alloway Electric #050527-003 - \$247.50	
				Metrobility #CD212550 - \$2107.48	
				Telkonet #3814 - \$6505.44	
				Matt Collins CC June 2005 - \$951.05	
				Alloway Electric #050725-005 - \$308.49	
				Alloway Electric #050711-035 - \$1389.30	
				IPCO #71305 - \$1930.65	
				Amperion #284 - \$6033.06	
				Resource Associates #2005-7-2 - \$2970.00	
				Matt Collins Expense Report 8/23/05 - \$147.97	
				Orius Telecommunications #333212 - \$4580.75	
				Resource Assoicates #2005-5-8 - \$45000.00	
				Telkonet #3878 - \$472.50	
				Alloway Electric #050823-001 - \$82.50	
				Alloway Electric #050801-035 - \$93.28	
				Matt Collins Expense Report 9/14/05 - \$234.21	
				Earth Energy #EE05248 - \$869.50	
				Corinex Communications #2005/PI/0089 - \$298.00	
				Alloway Electric #050906-036 - \$137.50	
				Broadband Energy Networks - #10/3/05 - \$5000.00	
				CDW #VA81635 - \$1262.49	
				Alloway Electric #050908-022 - \$419.25	
				Alloway Electric #051107-015 - \$192.50	
				Alloway Electric #050919-010 - \$195.00	
				Alloway Electric #051130-034 - \$421.11	
				Alloway Electric #051122-015 - \$387.50	
000212	NE	07/01/05	Cap Labor	BOI1062 - 2005 Cap Labor 2nd Qtr	169.28
000211	NE	07/01/05	Walker & Assoc	BOI1062 - 360 DS3 to Qwest West - Network Equipment	1,023.37
000292	NE	11/01/05	Cap Labor	BOI1065 - 2005 Cap Labor 2nd Qtr	2,433.48
000293	NE	11/01/05	Cap Labor	BOI1065 - 2005 Cap Labor 3rd Qtr	8,540.99
000251	NE	10/01/05	EXFO	BOI1065 - Test Equipment for GigE & Fiber	8,495.92
000290	FI	11/01/05	See Notes	BOI1065 - Simplot Gig E - Fiber	91,550.24

IDACOMM Inc.

2005 Additions NE & Fiber - Idaho State

Sys No	CI	In Svc Date	Vendor/ Mfg	Description	Acquired Value
				Anixter #524-066903 - \$148.55	
				Draka #2021368 - \$1545.85	
				Draka #2021048 - \$5710.13	
				Tetra Tech #30232 - \$5406.25	
				Tetra Tech #30230 - \$6090.00	
				Tetra Tech #30231(revised) - \$66236.96	
				Ringert Clark Check #31067 - (-\$310.00)	
				Orius Telecommunications #336336 - \$600.00	
				Tetra Tech #30229 - \$6122.50	
000291	NE	11/01/05	See Notes	BOI1065 - Simplot Gig E - Network Equipment	86,499.59
				Luminous #103970 - \$75913.64	
				Anixter #524-066770 - \$199.39	
				Anixter #524-066769 - \$99.79	
				Anixter #524-066937 - \$120.80	
				Anixter #524-066938 - \$338.86	
				Anixter #524-067125 - \$97.78	
				Walker & Associates #282290 - \$5410.57	
				Dell Computers #F27169142 - \$4318.76	
000271	NE	10/01/05	Cap Labor	BOI1066 - 2005 Cap Labor 2nd Qtr	120.00
000272	NE	10/01/05	Cap Labor	BOI1066 - 2005 Cap Labor 3rd Qtr	264.40
000270	FI	10/01/05	See Notes	BOI1066 - Boise West Colo Augment - Fiber	9,434.40
				Qwest #53LC06 - \$5359.35	
				Qwest #A919487 - \$4075.05	
000240	NE	09/01/05	Cap Labor	BOI1068 - 2005 Cap Labor 2nd Qtr	192.50
000241	NE	09/01/05	Cap Labor	BOI1068 - 2005 Cap Labor 3rd Qtr	275.00
000295	NE	11/01/05	Cap Labor	BOI1069 - 2005 Cap Labor 3rd Qtr	365.15
000294	FI	11/01/05	See Notes	BOI1069 - Simplot Records Center Irving - Fiber	11,253.12
				Draka #2020683 - \$1750.62	
				Tetra Tech #30224 - \$9502.50	
000311	NE	11/01/05	Orius Telecom.	BOI1071 - View Point Alt Entrance	4,700.00
000267	FI	10/01/05	Earth Energy	BOI1072 - MPC Power Move - Fiber	1,069.00
000323	FI	12/01/05	JM Roche	BOI1072 - MPC Power Mover - Fiber (2)	4,068.00
000224	NE	09/01/05	Paradyne	Braodband Services Switch 800 Module	3,150.00
000223	NE	09/01/05	Paradyne	Broadband Services Switch 8000 Module	3,150.00
000221	NE	08/01/05	Metrobility	Card 10M Dual TP Management	412.01
000219	NE	08/01/05	Metrobility	Card T3 BNC to SM-SC LH	709.46
000220	NE	08/01/05	Metrobility	Card T3 BNC to SM-SC LH	709.46
000283	NE	11/01/05	Walker & Assoc	DS1 DSX Panel for N2N Growth @ Qwest Main	1,692.48
000048	NE	01/01/05	Walker & Assoc	DSI 84 POS Equipment for Mitchell Move	1,318.08
000281	NE	10/01/05	Luminous	E500 / E500 SFP Gigbit Ethernet Mod Assembly	1,612.65
000260	NE	10/01/05	Luminous	E500 / ES500 SFP Gigbit Ethernet Mod Assembly	1,631.42
000261	NE	10/01/05	Luminous	E500 / ES500 SFP Gigbit Ethernet Mod Assembly	1,631.42
000258	NE	10/01/05	Luminous	E520A 19 - Rack System	5,791.42
000259	NE	10/01/05	Luminous	E520A 19 - Rack System	5,791.42
000280	NE	10/01/05	Luminous	E520A 19 Rack System	5,772.66
000264	NE	10/01/05	Luminous	Mod SFP 1.25G 1310 nm 40Km	875.41
000330	NE	12/01/05	MSI	Modualr Router w/2xFE 2 Wan Slots	1,018.10
000332	NE	12/01/05	MSI	Modualr Router w/2xFE 2 Wan Slots	1,018.10
000334	NE	12/01/05	MSI	Modualr Router w/2xFE 2 Wan Slots	1,018.10
000331	NE	12/01/05	MSI	Modualr Router w/2xFE 2 Wan Slots	1,018.10
000333	NE	12/01/05	MSI	Modualr Router w/2xFE 2 Wan Slots	1,018.10

IDACOMM Inc.

2005 Additions NE & Fiber - Idaho State

Sys No	CI	In Svc Date	Vendor/ Mfg	Description	Acquired Value
000039	NE	01/01/05	C&C Power	New DC Power Plant for Mitchell Data Center	12,580.82
000038	NE	01/01/05	Sunrise Telecom	OCx DS1/DS3 Test Set	9,048.27
000080	NE	02/01/05	Atacomm	Sipura SPA 200 & 300 Analog Phone Adapter	4,050.99
000155	NE	06/01/05	Broadsoft	Standard Enterprise Package for 1000 users	51,728.00
000043	NE	01/01/05	Sunrise Telecom	Sunrise MTT Test Set for T1/PRI Voice	12,716.54
000050	NE	01/01/05	Walker & Assoc	Surge Supressors for Voice Installs	623.35
000337	NE	12/01/05	Zphone	T1 2 Port Network Extender SU	530.74
000338	NE	12/01/05	Zphone	T1 2 Port Network Extender SU	530.74
000339	NE	12/01/05	Zphone	T1 2 Port Network Extender SU	530.74
000340	NE	12/01/05	Zphone	T1 2 Port Network Extender SU	530.74
000341	NE	12/01/05	Zphone	T1 2 Port Network Extender SU	530.74
000343	NE	12/01/05	Zphone	T1 2 Port Network Extender SU	530.74
000344	NE	12/01/05	Zphone	T1 2 Port Network Extender SU	530.74
000345	NE	12/01/05	Zphone	T1 2 Port Network Extender SU	530.74
000346	NE	12/01/05	Zphone	T1 2 Port Network Extender SU	530.74
000347	NE	12/01/05	Zphone	T1 2 Port Network Extender SU	530.74
000348	NE	12/01/05	Zphone	T1 2 Port Network Extender SU	530.74
000342	NE	12/01/05	Zphone	T1 2 Port Netwrok Extender SU	530.74
000349	NE	12/01/05	Zphone	T1 2 Port Netwrok Extender SU	530.74
000225	NE	09/01/05	Paradyne	T1 4 Port Network Extr AC Power	2,307.37
000218	NE	08/01/05	Paradyne	T1 8 Port Network Ext AC Power Sub	2,481.66
000049	NE	01/01/05	Sunrise Telecom	VF & ISDN Upgrade for ORX	2,176.34

\$1,500,434.77