

ROCKY MOUNTAIN CPAs PA

Wayne J Hamblin, CPA

Certified Public Accountants

Salmon (208) 756-3500
or 756-2903
Challis (208) 879-4423
Fax (208) 756-2903

PROFESSIONAL BUILDING
402 MAIN STREET
SALMON, IDAHO 83467

September 4, 2007

MEC-T-07-01

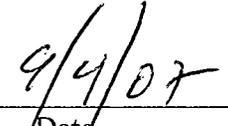
Idaho Public Utilities Commission
PO Box 83720
Boise ID 83720-0074

To Whom It May Concern:

I hereby certify that I have read the applicable statutes for broadband investment income tax credit and believe that the equipment listed herein qualifies for the tax credit under Idaho Code 63-30291.



Signature



Date

RECEIVED
2007 SEP 12 PM 12:13
IDAHO PUBLIC
UTILITIES COMMISSION

MLC-T-07-01

2006 IDAHO BROADBAND TAX CREDIT APPLICATION

Company Information:

Name of Company: Mud Lake Telephone Cooperative Inc.
Address: PO Box 238, Dubois ID 83423-0235
Type of Company: Telecommunications, Internet Provider, Long Distance Carrier
Contact Person: Wayne Hamblin, Rocky Mountain CPA's
402 Main
Salmon ID 83467
208-756-3500 (phone)
208-756-2903 (fax)
208-940-1350 (cell)

Equipment Description:

Broadband Services Offered: DSL, Wireless Broadband Services
Transmission Rate: 128k - 1.5 Mbups
Customers: Service area covers all of Clark County and part of western Jefferson County; 100% of customers are Idaho residents
Costs: Schedule A - Equipment, labor, and engineering costs



Wayne J Hamblin, CPA
Rocky Mountain CPA's

SCHEDULE A

| DATE | VENDOR | DESCRIPTION | QUANTITY | UNIT COST | TOTAL COST |
|--------|----------------------------|---|----------|--------------|--------------|
| Nov-05 | MESA NETWORKS | 2.4GHZ DEMO KIT | 1 | \$2,922.79 | \$2,922.79 |
| | MESA NETWORKS | 5.7GHZ DEMO KIT | 1 | \$2,922.79 | \$2,922.79 |
| Dec-05 | DELL | DELL SERVERS | 3 | \$3,263.35 | \$9,790.05 |
| | MIDWAVE | CISCO 2821-V ROUTER | 1 | \$20,307.00 | \$20,307.00 |
| | WRCA | CISCO 4 PORT ROUTERS | 2 | \$3,133.63 | \$6,267.26 |
| | NETWORK HARWARE RESALE | CATALYST 2950 SWITCHES | 3 | \$1,338.75 | \$4,016.25 |
| | NETWORK HARWARE RESALE | FIREWALL CHASSIS | 1 | \$6,782.18 | \$6,782.18 |
| | CUSTOM NETWORKS | APC POWER SUPPLY | 1 | \$3,891.30 | \$3,891.30 |
| | FALCON | TRUNKS FOR DMS-10 | 3 | \$1,683.96 | \$5,051.88 |
| | ZHONE | ADSL2 + D-SLAMS | 8 | \$2,636.31 | \$21,090.48 |
| | MIDWAVE | CISCO 2821 ROUTERS | 7 | \$2,852.12 | \$19,964.84 |
| | KLJ | ENGINEERING, LABOR, CONSULTING | | | \$61,443.43 |
| | MUDLAKE TELEPHONE | EMPLOYEE LABOR FOR BROADBAND INSTALL | | | \$3,174.24 |
| Jan-06 | CODALE | SWITCH ROOM RACKS | 1 | \$3,729.02 | \$3,729.02 |
| | BELKIN | INTERFACE FOR MONTIOR | 1 | \$770.46 | \$770.46 |
| | KLJ | ENGINEERING, LABOR, CONSULTING | | | \$24,891.49 |
| | MUDLAKE TELEPHONE | EMPLOYEE LABOR FOR BROADBAND INSTALL | | | \$1,285.92 |
| Feb-06 | KLJ | ENGINEERING, LABOR, CONSULTING | | | \$37,275.15 |
| | MESA NETWORKS | 5.7GHZ BACKHAUL KITS | 4 | \$1,173.11 | \$4,692.44 |
| | MUDLAKE TELEPHONE | EMPLOYEE LABOR FOR BROADBAND INSTALL | | | \$1,925.68 |
| Mar-06 | KLJ | ENGINEERING, LABOR, CONSULTING | | | \$19,289.20 |
| | DIRECT INTERNET | INTERNET PURCHASE | | | \$16,000.00 |
| | MUDLAKE TELEPHONE | EMPLOYEE LABOR FOR BROADBAND INSTALL | | | \$996.50 |
| Apr-06 | CAI | DELL COMPUTER MONITOR | 1 | \$836.53 | \$836.53 |
| | KLJ | ENGINEERING, LABOR, CONSULTING | | | \$28,209.47 |
| | MESA NETWORKS | 5.7 GHZ BACKHAUL KITS | 4 | \$1,178.99 | \$4,715.96 |
| | BUSINESS COMPUTING NETWORK | CISCO 2955 T-12 SWITCHES | 2 | \$1,116.18 | \$2,232.36 |
| | MUDLAKE TELEPHONE | EMPLOYEE LABOR FOR BROADBAND INSTALL | | | \$1,457.34 |
| May-06 | MESA NETWORKS | 2.4 GHZ ACCESS POINTS | 2 | \$1,929.60 | \$3,859.20 |
| | MESA NETWORKS | 5.7 GHZ ACCESS POINT | 1 | \$1,929.61 | \$1,929.61 |
| | KLJ | ENGINEERING, LABOR, CONSULTING | | | \$33,348.65 |
| | MUDLAKE TELEPHONE | EMPLOYEE LABOR FOR BROADBAND INSTALL | | | \$1,722.83 |
| Jun-06 | MESA NETWORKS | 2.4 GHZ BACKHAUL KITS | 2 | \$1,604.89 | \$3,209.78 |
| | KLJ | ENGINEERING, LABOR, CONSULTING | | | \$12,666.73 |
| | WIEMER HEATING | AC FOR INTERNET SWITCH ROOM | | | \$6,101.40 |
| | MUDLAKE TELEPHONE | EMPLOYEE LABOR FOR BROADBAND INSTALL | | | \$654.38 |
| Jul-06 | ZHONE | ADSL2 + D-SLAMS | 3 | \$2,698.63 | \$8,095.89 |
| | KLJ | ENGINEERING, LABOR, CONSULTING | | | \$19,145.45 |
| | MUDLAKE TELEPHONE | EMPLOYEE LABOR FOR BROADBAND INSTALL | | | \$989.08 |
| Oct-06 | GEMTOR | WIRELESS TOWER CLIMBING EQUIPMENT | | | \$1,287.74 |
| | CODALE | WIRELESS TOWER GROUNDING EQUIPMENT | | | \$3,195.02 |
| | CODALE | WIRELESS TOWER GROUNDING EQUIPMENT | | | \$285.47 |
| Sep-06 | MISC EXPENSES | For Installation of Broadband Equipment | | | \$37.65 |
| | | | | \$412,460.89 | \$412,460.89 |