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IDAHO PUBLIC
UTILITIES COMMISSION

TO: Idaho Public Utilities Commission ("PUC")
472 W. Washington Street
Boise, ID 83702

ATTN: Grace Seaman, Utilities Analyst

FROM: Paul L. Mattiola, Vice President - Taxes
Verizon Communications, Inc.
One Verizon Way
P.O. Box 627
Basking Ridge, NJ 07920

NYN-T-16-01

Date: 7/28/16

Re: **Verizon Business ("VzB"), a.k.a. Verizon Enterprise Solutions
2015 Idaho Broadband Equipment Investment Credit (Idaho Form 68)**

Introduction

Verizon Business ("VzB") is submitting the following application to the Idaho Public Utilities Commission ("PUC") for qualification of broadband equipment in accordance with Procedural Order No. 28784 (attached), in order to claim the Broadband Equipment Investment Tax Credit (Idaho Form 68) for capital asset additions in 2015.

1. Applicant Information

Verizon Business ("VzB") is a division of Verizon Communications, Inc. ("Verizon") and provides services to business and government entities, including advanced communications, information technology, networking, cloud computing and data storage, and data security.

Questions regarding this application and its content should be directed to:

Erica Raut
Verizon Communications, Inc.
erica.raut@verizon.com
908-559-3849

2. Location of Broadband Equipment

Please refer to the attached 2015 capital asset addition schedule.

3. Description of Broadband Services

Verizon Business ("VzB") provides IP services and networks, as well as managed WAN and LAN services, in addition to other networking services. VzB also offers cloud and data center services. Additional products and services offered by VzB include wired and wireless voice, as well as a variety of data and Internet services.

4. Broadband Network Transmission Rates

Verizon Business ("VzB") broadband network infrastructure has data transmission rates no lower than 155M bits per second for subscriber downloads (receive) and uploads (send). This range exceeds the rate of at least 200,000 bits per second to a subscriber (download/receive) and at least 125,000 bits per second from a subscriber (upload/send), required under statute (Idaho Code § 63-30291).

5. List of Qualified Broadband Equipment

Please refer to the attached 2015 capital asset addition schedule.

6. Installation Dates – Qualified Broadband Equipment

Please refer to the attached 2015 capital asset addition schedule.

7. Description of Broadband Equipment / Network

Verizon Business ("VzB") has 50 asset additions totaling \$257,985.90 in 2015 that are "qualified broadband equipment," which is eligible for the 3% Broadband Equipment Investment Tax Credit (Idaho Form 68) under Idaho Code § 63-30291. This qualified broadband equipment directly facilitates data transmission to and from service subscribers and is integral to the broadband network.

The total 2015 tax credit claim is \$7,739.58. Please see below and attached for further detail.

Row Labels	Count of CATEGORY	Sum of Book Cost	Sum of 3% TAX CREDIT
Broadband Fiber Amplifier - Data Transmission	26	\$ 107,551.79	\$ 3,226.55
Broadband Fiber Equip - Data Transmission	11	\$ 14,830.58	\$ 444.92
Card Device - Data Transmission	2	\$ 51,563.70	\$ 1,546.91
Switch Device - Data Communication	4	\$ 72,242.29	\$ 2,167.27
Tranceiver - Data Transmission	7	\$ 11,797.54	\$ 353.93
Grand Total	50	\$ 257,985.90	\$ 7,739.58

8. Broadband Network Subscribers

A. % and # of potential **Idaho subscribers** that could be served by the network:

- 100% of all subscribers

B. % and # of potential **non-Idaho subscribers** that could be served by the network:

- There are no non-Idaho customers that could be served with the broadband equipment placed in service.

9. Statement Certifying Qualification of Eligible Broadband Equipment

Verizon Business ("VzB") has reviewed the applicable statutes and regulations and hereby certifies that the attached 2015 capital asset addition schedule contains "qualified broadband equipment" that qualifies for the Broadband Equipment Investment Tax Credit (Idaho Form 68) under Idaho Code § 63-30291.

Signed and Certified:



Paul L. Mattiola

Vice President - Taxes

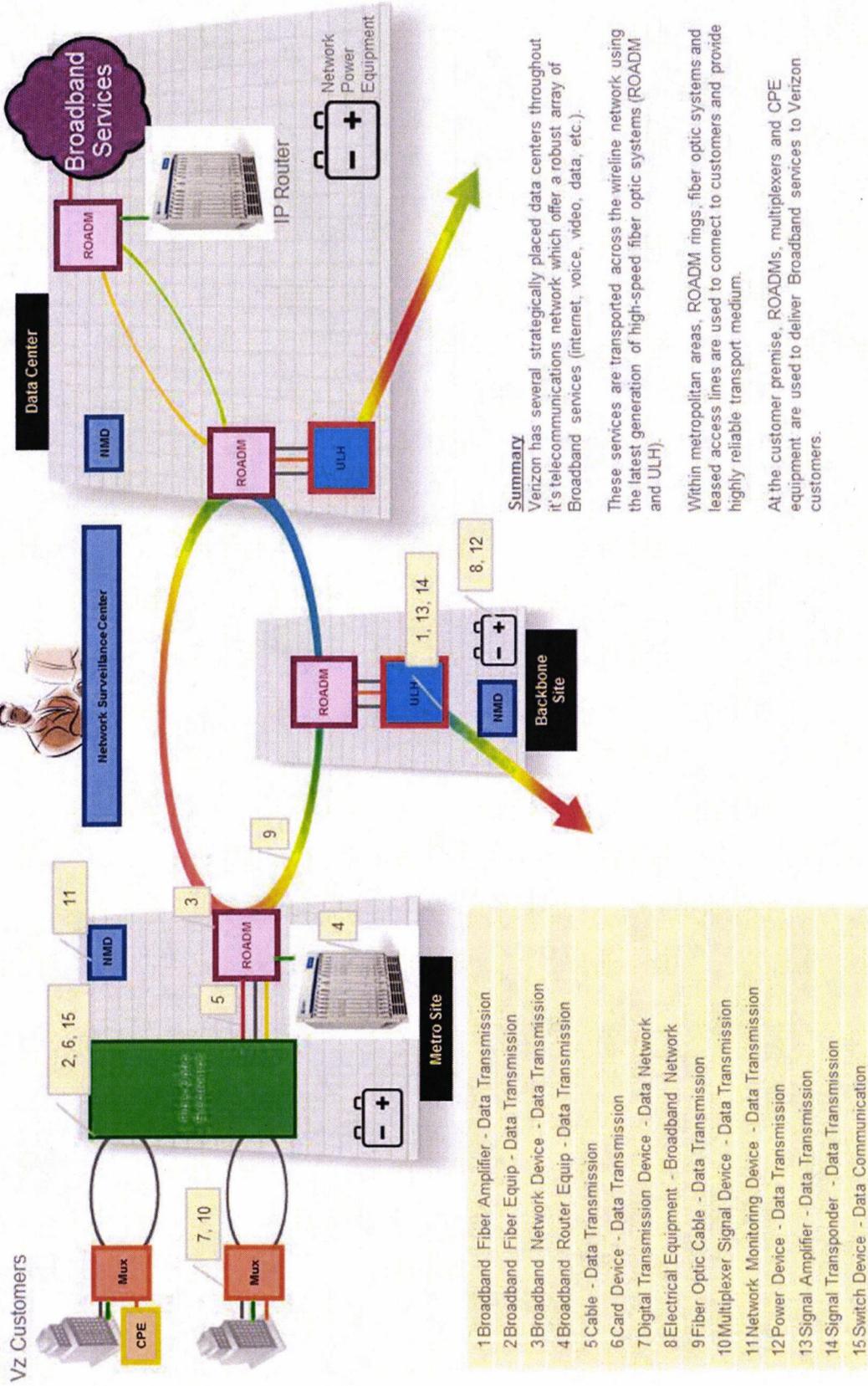
Date:

7/28/2014

Verizon Business ("VzB")
2015 Idaho Qualified Broadband Equipment
Qualified Asset Summary

Row Labels	Count of CATEGORY	Sum of Book Cost	Sum of 3% TAX CREDIT
Broadband Fiber Amplifier - Data Transmission	26	\$ 107,551.79	\$ 3,226.55
Broadband Fiber Equip - Data Transmission	11	\$ 14,830.58	\$ 444.92
Card Device - Data Transmission	2	\$ 51,563.70	\$ 1,546.91
Switch Device - Data Communication	4	\$ 72,242.29	\$ 2,167.27
Tranceiver - Data Transmission	7	\$ 11,797.54	\$ 353.93
Grand Total	50	\$ 257,985.90	\$ 7,739.58

Idaho – 2015 VzB Qualified Assets



Summary
Verizon has several strategically placed data centers throughout its telecommunications network which offer a robust array of Broadband services (internet, voice, video, data, etc.).

These services are transported across the wireline network using the latest generation of high-speed fiber optic systems (ROADM and ULH).

Within metropolitan areas, ROADM rings, fiber optic systems and leased access lines are used to connect to customers and provide highly reliable transport medium.

At the customer premise, ROADMs, multiplexers and CPE equipment are used to deliver Broadband services to Verizon customers.

Verizon Business ("VzB")
 2015 Idaho Qualified Broadband Equipment
 Qualified Asset Detail

Asset no	Comp code	Address	City	State	Postal	Country	Acq Yr	Cap. date	De-Activation Date	Book Cost	Asset description	Asset description (2)	CATEGORY	ELIGIBLE	3% TAX CREDIT
4001111502	1270	1020 MAIN ST STE 10	BOISE	ID	83702-5722	US	2015	05/01/15	00/00/0000	6,143.10	Fiber Electronic Amplifiers	FUJ FC9565CMD1-103_INTEFC UNIT,IFPS-CMD1	Broadband Fiber Amplifier - Data Transmission	Y	184.29
4001111503	1270	1020 MAIN ST STE 10	BOISE	ID	83702-5722	US	2015	05/01/15	00/00/0000	6,143.10	Fiber Electronic Amplifiers	FUJ FC9565CMD1-103_INTEFC UNIT,IFPS-CMD1	Broadband Fiber Amplifier - Data Transmission	Y	184.29
4001111504	1270	1020 MAIN ST STE 10	BOISE	ID	83702-5722	US	2015	05/01/15	00/00/0000	6,143.10	Fiber Electronic Amplifiers	FUJ FC9565CMD1-103_INTEFC UNIT,IFPS-CMD1	Broadband Fiber Amplifier - Data Transmission	Y	184.29
4001111505	1270	1020 MAIN ST STE 10	BOISE	ID	83702-5722	US	2015	05/01/15	00/00/0000	6,142.96	Fiber Electronic Amplifiers	FUJ FC9565CMD1-103_INTEFC UNIT,IFPS-CMD1	Broadband Fiber Amplifier - Data Transmission	Y	184.29
4001124487	1270	1020 MAIN ST STE 10	BOISE	ID	83702-5722	US	2015	06/01/15	00/00/0000	599.12	Fiber Electronic Amplifiers	FUJ FC95700160-102_INTEFC MOD,SFP1-0160	Broadband Fiber Amplifier - Data Transmission	Y	17.97
4001124488	1270	1020 MAIN ST STE 10	BOISE	ID	83702-5722	US	2015	06/01/15	00/00/0000	599.12	Fiber Electronic Amplifiers	FUJ FC95700160-102_INTEFC MOD,SFP1-0160	Broadband Fiber Amplifier - Data Transmission	Y	17.97
4001171456	1270	1020 MAIN ST STE 10	BOISE	ID	83702-5722	US	2015	08/01/15	00/00/0000	317.28	Wideband Digital Cross Connect	NTI NTP84BA01_INTEFC,1310NM,OC-192,SR1	Broadband Fiber Equip - Data Transmission	Y	8.91
4001171457	1270	1020 MAIN ST STE 10	BOISE	ID	83702-5722	US	2015	08/01/15	00/00/0000	317.28	Wideband Digital Cross Connect	NTI NTP84BA01_INTEFC,1310NM,OC-192,SR1	Broadband Fiber Equip - Data Transmission	Y	8.91
4001171458	1270	1020 MAIN ST STE 10	BOISE	ID	83702-5722	US	2015	08/01/15	00/00/0000	297.01	Wideband Digital Cross Connect	NTI NTP84BA01_INTEFC,1310NM,OC-192,SR1	Broadband Fiber Equip - Data Transmission	Y	8.91
4001171459	1270	1020 MAIN ST STE 10	BOISE	ID	83702-5722	US	2015	08/01/15	00/00/0000	24,726.20	Fiber Electronic Amplifiers	NTI NTKS39UH01_INTEFC,100GBPS,WL3,1XOTU4	Broadband Fiber Amplifier - Data Transmission	Y	741.79
4001212568	1270	1020 MAIN ST STE 10	BOISE	ID	83702-5722	US	2015	08/01/15	00/00/0000	4,225.68	Fiber Electronic Amplifiers	NTI NTKS298BE501_OPTICAL CLIENT INTERFAC	Broadband Fiber Amplifier - Data Transmission	Y	126.77
4001171461	1270	1020 MAIN ST STE 10	BOISE	ID	83702-5722	US	2015	08/01/15	00/00/0000	4,252.67	Fiber Electronic Amplifiers	NTI NTKS32DA 01_INTEFC,MOTR,OMEG6500,MSPP	Broadband Fiber Amplifier - Data Transmission	Y	127.58
4001206966	1270	1020 MAIN ST STE 10	BOISE	ID	83702-5722	US	2015	09/01/15	00/00/0000	7,076.05	Fiber Electronic Amplifiers	NTI NTKS298BE501_OPTICAL CLIENT INTERFAC	Broadband Fiber Amplifier - Data Transmission	Y	212.28
4001212571	1270	1020 MAIN ST STE 10	BOISE	ID	83702-5722	US	2015	09/01/15	00/00/0000	7,101.58	Fiber Electronic Amplifiers	NTI NTKS32DA 01_INTEFC,MOTR,OMEG6500,MSPP	Broadband Fiber Amplifier - Data Transmission	Y	213.05
4001212572	1270	1020 MAIN ST STE 10	BOISE	ID	83702-5722	US	2015	12/01/15	00/00/0000	331.48	Wideband Digital Cross Connect	NTI NTP84BA01_INTEFC,1310NM,OC-192,SR1	Broadband Fiber Equip - Data Transmission	Y	9.94
4001212569	1270	1020 MAIN ST STE 10	BOISE	ID	83702-5722	US	2015	12/01/15	00/00/0000	331.48	Wideband Digital Cross Connect	NTI NTP84BA01_INTEFC,1310NM,OC-192,SR1	Broadband Fiber Equip - Data Transmission	Y	9.94
4001212570	1270	1020 MAIN ST STE 10	BOISE	ID	83702-5722	US	2015	12/01/15	00/00/0000	331.48	Wideband Digital Cross Connect	NTI NTP84BA01_INTEFC,1310NM,OC-192,SR1	Broadband Fiber Equip - Data Transmission	Y	9.94
4001212571	1270	1020 MAIN ST STE 10	BOISE	ID	83702-5722	US	2015	12/01/15	00/00/0000	331.48	Wideband Digital Cross Connect	NTI NTP84BA01_INTEFC,1310NM,OC-192,SR1	Broadband Fiber Equip - Data Transmission	Y	9.94
4001212572	1270	1020 MAIN ST STE 10	BOISE	ID	83702-5722	US	2015	11/01/15	00/00/0000	331.48	Wideband Digital Cross Connect	NTI NTP84BA01_INTEFC,1310NM,OC-192,SR1	Broadband Fiber Equip - Data Transmission	Y	9.94
4001212573	1270	1020 MAIN ST STE 10	BOISE	ID	83702-5722	US	2015	11/01/15	00/00/0000	331.48	Wideband Digital Cross Connect	NTI NTP84BA01_INTEFC,1310NM,OC-192,SR1	Broadband Fiber Equip - Data Transmission	Y	9.94
4001212595	1270	1020 MAIN ST STE 10	BOISE	ID	83702-5722	US	2015	08/01/15	00/00/0000	5,965.20	OC192 Fiber Electronic Equipme	FUJ FC95655981-102_SERVICE UNIT,IFPS-5981	Broadband Fiber Equip - Data Transmission	Y	178.96
4001212596	1270	1020 MAIN ST STE 10	BOISE	ID	83702-5722	US	2015	08/01/15	00/00/0000	5,965.20	OC192 Fiber Electronic Equipme	FUJ FC9573E410-102_TRCVR,OC912-SR1/10G	Broadband Fiber Amplifier - Data Transmission	Y	49.72
4001212597	1270	1020 MAIN ST STE 10	BOISE	ID	83702-5722	US	2015	08/01/15	00/00/0000	1,657.29	Fiber Electronic Amplifiers	FUJ FC9573E410-102_TRCVR,OC912-SR1/10G	Broadband Fiber Amplifier - Data Transmission	Y	49.72
4001212598	1270	1020 MAIN ST STE 10	BOISE	ID	83702-5722	US	2015	08/01/15	00/00/0000	1,657.29	Fiber Electronic Amplifiers	FUJ FC9573E410-102_TRCVR,OC912-SR1/10G	Broadband Fiber Amplifier - Data Transmission	Y	49.72
4001212599	1270	1020 MAIN ST STE 10	BOISE	ID	83702-5722	US	2015	08/01/15	00/00/0000	1,657.29	Fiber Electronic Amplifiers	FUJ FC9573E410-102_TRCVR,OC912-SR1/10G	Broadband Fiber Amplifier - Data Transmission	Y	49.72
4001212600	1270	1020 MAIN ST STE 10	BOISE	ID	83702-5722	US	2015	10/01/15	00/00/0000	1,590.61	Fiber Electronic Amplifiers	FUJ FC9573E410-102_TRCVR,OC912-SR1/10G	Broadband Fiber Amplifier - Data Transmission	Y	47.72
4001212601	1270	1020 MAIN ST STE 10	BOISE	ID	83702-5722	US	2015	09/01/15	00/00/0000	4,440.67	Fiber Electronic Amplifiers	TLT 071-6001-5101_RACK KIT,23X84	Broadband Fiber Amplifier - Data Transmission	Y	133.22
4001212602	1270	1020 MAIN ST STE 10	BOISE	ID	83702-5722	US	2015	09/01/15	00/00/0000	28,101.59	Fiber Electronic Amplifiers	CIE 134-5450-900 REV B_LINE MOD,TSUM-12	Switch Device - Data Communication	Y	843.05
4001212603	1270	1020 MAIN ST STE 10	BOISE	ID	83702-5722	US	2015	09/01/15	00/00/0000	1,988.42	Fiber Electronic Amplifiers	CIE 130-4905-900 REV B_INTE,K34-4905-900	Tranceiver - Data Transmission	Y	59.65
4001212604	1270	1020 MAIN ST STE 10	BOISE	ID	83702-5722	US	2015	10/01/15	00/00/0000	1,590.61	Fiber Electronic Amplifiers	CIE 134-5451-900 REV 002_LINE MODULE, B	Broadband Fiber Amplifier - Data Transmission	Y	47.72
4001212605	1270	1020 MAIN ST STE 10	BOISE	ID	83702-5722	US	2015	10/01/15	00/00/0000	1,590.61	Fiber Electronic Amplifiers	CIE 134-5451-900 REV 002_LINE MODULE, B	Broadband Fiber Amplifier - Data Transmission	Y	47.72
4001212606	1270	1020 MAIN ST STE 10	BOISE	ID	83702-5722	US	2015	10/01/15	00/00/0000	1,590.61	Fiber Electronic Amplifiers	CIE 134-5451-900 REV 002_LINE MODULE, B	Broadband Fiber Amplifier - Data Transmission	Y	47.72
4001212607	1270	1020 MAIN ST STE 10	BOISE	ID	83702-5722	US	2015	12/01/15	00/00/0000	5,302.20	Fiber Electronic Amplifiers	CIE NTKS39UH01_INTEFC,100GBPS,WL3,1XOTU4	Broadband Fiber Amplifier - Data Transmission	Y	159.07
4001212608	1270	1020 MAIN ST STE 10	BOISE	ID	83702-5722	US	2015	11/01/15	00/00/0000	1,723.27	Fiber Electronic Amplifiers	CIE 130-4905-900 REV B_INTE,K34-4905-900	Tranceiver - Data Transmission	Y	773.46
4001212609	1270	1020 MAIN ST STE 10	BOISE	ID	83702-5722	US	2015	11/01/15	00/00/0000	25,781.85	Fiber Electronic Amplifiers	CIE 130-4905-900 REV B_INTE,K34-4905-900	Tranceiver - Data Transmission	Y	51.70
4001212610	1270	1020 MAIN ST STE 10	BOISE	ID	83702-5722	US	2015	11/01/15	00/00/0000	1,723.27	Fiber Electronic Amplifiers	CIE 130-4905-900 REV B_INTE,K34-4905-900	Tranceiver - Data Transmission	Y	51.70
4001212611	1270	1020 MAIN ST STE 10	BOISE	ID	83702-5722	US	2015	11/01/15	00/00/0000	4,771.98	Fiber Electronic Amplifiers	CIE 134-5450-900 REV B_LINE MOD,TSUM-12	Switch Device - Data Communication	Y	143.16
4001212612	1270	1020 MAIN ST STE 10	BOISE	ID	83702-5722	US	2015	12/01/15	00/00/0000	5,302.20	Fiber Electronic Amplifiers	CIE NTKS39UH01_INTEFC,100GBPS,WL3,1XOTU4	Broadband Fiber Amplifier - Data Transmission	Y	159.07
4001212613	1270	1020 MAIN ST STE 10	BOISE	ID	83702-5722	US	2015	11/01/15	00/00/0000	4,771.98	Fiber Electronic Amplifiers	CIE 134-5450-900 REV B_LINE MOD,TSUM-12	Switch Device - Data Communication	Y	143.16
4001212614	1270	1020 MAIN ST STE 10	BOISE	ID	83702-5722	US	2015	11/01/15	00/00/0000	25,781.85	Fiber Electronic Amplifiers	CIE 130-4905-900 REV B_INTE,K34-4905-900	Tranceiver - Data Transmission	Y	773.46
4001212615	1270	1020 MAIN ST STE 10	BOISE	ID	83702-5722	US	2015	11/01/15	00/00/0000	1,458.02	Fiber Electronic Amplifiers	CIE 130-4905-900 REV B_INTE,K34-4905-900	Tranceiver - Data Transmission	Y	43.74
4001212616	1270	1020 MAIN ST STE 10	BOISE	ID	83702-5722	US	2015	11/01/15	00/00/0000	1,458.02	Fiber Electronic Amplifiers	CIE 130-4905-900 REV B_INTE,K34-4905-900	Tranceiver - Data Transmission	Y	43.74
4001212617	1270	1020 MAIN ST STE 10	BOISE	ID	83702-5722	US	2015	11/01/15	00/00/0000	1,723.27	Fiber Electronic Amplifiers	CIE 130-4905-900 REV B_INTE,K34-4905-900	Tranceiver - Data Transmission	Y	51.70
4001212618	1270	1020 MAIN ST STE 10	BOISE	ID	83702-5722	US	2015	11/01/15	00/00/0000	1,723.27	Fiber Electronic Amplifiers	CIE 130-4905-900 REV B_INTE,K34-4905-900	Tranceiver - Data Transmission	Y	51.70
4001212619	1270	1020 MAIN ST STE 10	BOISE	ID	83702-5722	US	2015	10/01/15	00/00/0000	1,458.02	Fiber Electronic Amplifiers	CIE 130-4905-900 REV B_INTE,K34-4905-900	Tranceiver - Data Transmission	Y	43.74
4001212620	1270	1020 MAIN ST STE 10	BOISE	ID	83702-5722	US	2015	10/01/15	00/00/0000	34,596.74	Fiber Electronic Amplifiers	CIE 134-5450-900 REV B_LINE MOD,TSUM-12	Switch Device - Data Communication	Y	1,037.90
4001212621	1270	1020 MAIN ST STE 10	BOISE	ID	83702-5722	US	2015	10/01/15	00/00/0000	1,590.61	Fiber Electronic Amplifiers	CIE 134-5451-900 REV 002_LINE MODULE, B	Broadband Fiber Amplifier - Data Transmission	Y	47.72
4001212622	1270	1020 MAIN ST STE 10	BOISE	ID	83702-5722	US	2015	10/01/15	00/00/0000	1,590.61	Fiber Electronic Amplifiers	CIE 134-5451-900 REV 002_LINE MODULE, B	Broadband Fiber Amplifier - Data Transmission	Y	47.72
4001212623	1270	1020 MAIN ST STE 10	BOISE	ID	83702-5722	US	2015	10/01/15	00/00/0000	1,590.61	Fiber Electronic Amplifiers	CIE 134-5451-900 REV 002_LINE MODULE, B	Broadband Fiber Amplifier - Data Transmission	Y	47.72
4001212624	1270	1020 MAIN ST STE 10	BOISE	ID	83702-5722	US	2015	10/01/15	00/00/0000	1,590.61	Fiber Electronic Amplifiers	CIE 134-5451-900 REV 002_LINE MODULE, B	Broadband Fiber Amplifier - Data Transmission	Y	47.72

TOTAL 7,739.58

BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION

**IN THE MATTER OF THE ISSUANCE OF A)
PROCEDURAL ORDER TO FACILITATE THE) CASE NO. GNR-T-01-10
REVIEW OF APPLICATIONS TO DETERMINE)
WHETHER BROADBAND EQUIPMENT MEETS)
THE ELIGIBILITY REQUIREMENTS FOR) ORDER NO. 28784
INVESTMENT TAX CREDITS.)
_____)**

Earlier this year the Legislature enacted and the Governor signed House Bill 377 authorizing income tax credits for the installation of qualifying broadband infrastructure in Idaho. *Idaho Code* § 63-3029B(3)(a)(ii). In particular, Section 63-3029I allows a taxpayer to receive an investment tax credit for eligible broadband equipment installed between January 1, 2001 and December 31, 2005.

“Qualified broadband equipment” is defined as those network facilities capable of transmitting signals that are at a rate of at least 200,000 bits per seconds (bps) to a subscriber and at least 125,000 bps from a subscriber. *Idaho Code* § 63-3029I(3)(b). To be eligible for the tax credit, the taxpayer must apply and obtain “from the Idaho public utilities commission an order confirming that installed equipment is qualified broadband equipment.” *Idaho Code* § 63-3029I(4). This section also provides that the Commission “may issue procedural orders necessary to implement this section.” *Id.*

PROCEDURAL HISTORY

On June 14, 2001, the Commission issued a Proposed Order to implement its responsibilities under the broadband tax credit statute. IDAPA 31.01.01.312. The Proposed Order identified information that should be contained in an application to determine whether the installed equipment is “qualified” broadband equipment. Persons interested in commenting on the Proposed Order were invited to submit written comments no later than July 5, 2001. The Commission received two comments.¹

¹ On June 28, 2001, Avista Communications petitioned to intervene in this matter. Although it filed no comments, Avista’s Petition was granted in a separate Order.

THE COMMENTS

Verizon Northwest and Qwest Corporation each filed brief comments. In its comments, Verizon “applaud[ed] the Commission’s efforts to implement House Bill 377 and believes that this should help to speed deployment of broadband infrastructure in Idaho.” Verizon recommended that information filed in response to paragraph Nos. 7 and 8 be considered as confidential information. Items 7 and 8 provide:

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.
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.

Proposed Order at 2.

In its comments, Qwest agreed that “the information described in the Proposed Order is appropriate for determination of whether equipment is qualified broadband equipment.” Qwest Comments at 1. In particular, Qwest agreed with Item No. 4 in the Proposed Order which requires an application to state the transmission rate of the broadband network. The Company stated that its understanding of the phrase “qualified broadband equipment” includes

items that are necessary and integral for the broadband network to operate, but which are not part of the actual transmission of the signal. Thus, Qwest agrees that an application should set out the transmission rate for the network, and that the transmission rate does not apply to specific items of equipment.

Qwest Comments at 2 (emphasis added).

DISCUSSION

To implement our responsibilities under the broadband tax credit, the Commission finds that it is appropriate to issue a procedural order regarding broadband equipment applications. Both comments supported adoption of a procedural order. Turning to Verizon’s comments, we believe the Commission’s existing Rules of Procedure provide appropriate protection for trade secret information contained in materials submitted to the Commission. *See* Rule 67.03, IDAPA 31.01.01.067.03. As for Qwest’s comments, the Commission amends Item

No. 4 to reflect that it is the network of broadband equipment that must satisfy the transmission rates set out in *Idaho Code* § 63-3029I(3)(b).

Applicants shall submit the following information in applications when seeking an Order whether installed equipment is “qualified” broadband equipment.

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.
2. Identify the area or location where the equipment is installed in Idaho.
3. Describe the type of broadband service(s) offered to the public in Idaho.
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).
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.
6. Provide the date(s) or time period(s) when the broadband equipment was installed in Idaho.
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.
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.
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.

ORDER

IT IS HEREBY ORDERED that taxpayers submitting applications for the Commission to determine whether installed broadband equipment is eligible for the Idaho state tax credit must include the information set out in the body of this Order.

THIS IS A FINAL ORDER. Any person interested in this Order (or in issues finally decided by this Order) or in interlocutory Orders previously issued in this Case No. GNR-T-01-10 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 or in interlocutory Orders previously issued in this Case No. GNR-T-01-10. Within seven (7) days after any person has petitioned for reconsideration, any other person may cross-petition for reconsideration. See *Idaho Code* § 61-626.

DONE by Order of the Idaho Public Utilities Commission at Boise, Idaho, this 11th day of July 2001.



PAUL KJELLANDER, PRESIDENT

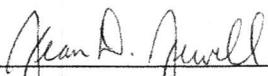


MARSHA H. SMITH, COMMISSIONER



DENNIS S. HANSEN, COMMISSIONER

ATTEST:



Jean D. Jewell
Commission Secretary

bls/O:grrt0110_dh2