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IDAHO PUBLIC
UTILITIES COMMISSION

Attorneys for Silver Star Communications
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BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION

IN THE MATTER OF THE APPLICATION OF
SILVER STAR COMMUNICATIONS FOR
BROADBAND TAX CREDIT
CERTIFICATION

CASE NO.: S/L-T-03-01
SILVER STAR COMMUNICATIONS'
APPLICATION

Silver Star Communications ("Silver Star"), by and through its attorneys Givens Pursley LLP, files this Application for an Idaho Public Utilities Commission ("Commission") Order certifying that certain telecommunications equipment is eligible for the broadband infrastructure tax credit authorized by Section 63-3029, Idaho Code. In support of its Application, Silver Star states as follows:

1. Silver Star is an incumbent local exchange carrier that provides both basic local exchange and advanced telecommunications services to its customer/patrons in Caribou, Bannock, Bonneville and Bingham Counties, Idaho.
2. During the calendar year 2002, Silver Star made certain investments that constitute "qualified broadband equipment" within the meaning of Section 63-3029(I)(3)(b), Idaho Code. Exhibit A, attached hereto, describes Silver Star's qualified broadband equipment and contains the information and representations required by this Commission's Order No. 28784 in Case No. GNR-T-01-10.
3. Communications regarding this Application should be addressed to the following:

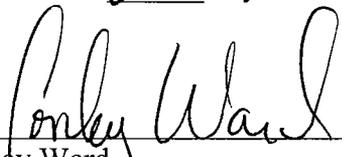
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Chad Turner
Silver Star Communications
104101 Hwy 89
Freedom, WY 83120
(307) 883-6690

4. Applicant does not believe that the public interest requires a hearing on this matter, and therefore requests that the Commission approve the Application by Minute Order or under Modified Procedure. In the event the Commission determines that further proceedings are necessary, Applicant stands ready for immediate hearings.

WHEREFORE Direct Communications Rockland requests that the Commission issue its order determining that the installed equipment identified in Exhibit A constitutes qualified broadband equipment eligible for the investment tax credit authorized by Section 63-3029I, Idaho Code.

RESPECTFULLY SUBMITTED this 21st day of May, 2003.



Conley Ward
GIVENS PURSLEY LLP
Attorneys for Direct Communications Rockland

CERTIFICATE OF SERVICE

I HEREBY CERTIFY that on the 21st day of May, 2003, I caused to be served a true and correct copy of the foregoing by the method indicated below, and addressed to the following:

Jean Jewell
Idaho Public Utilities Secretary
472 W. Washington Street
P.O. Box 83720
Boise, ID 83720-0074
 U.S. Mail Fax By Hand


Tina Smith

2002 Idaho Broadband Equipment Tax Credit Application

Company Information

1. Name of company: Silver Star Telephone Co., Inc.
2. Address: 104101 Hwy 89, Freedom, WY 83120
3. Type of company: Telecommunications carrier, ISP, Long Distance Provider
4. Contract person: Chad Turner

Equipment Description

5. Broadband services offered: ADSL, SDSL, T1
6. Network description: DLCs with non-loaded copper distribution cable
7. Transmission rate: 128k-1.5Mbps upstream
256k-1.5Mbps downstream
8. Number and percentage of Idaho customers served: 24 customers with broadband service out of 671 customers possible
9. Equipment list: See attached Broadband Equipment List

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 63-3029I.

Chad Turner 4/30/03

Chad Turner
Silver Star Telephone Co., Inc.



Silver Star Telephone Co. 2002 Broadband Equipment List

Manufacturer/Provider	Model or ID No.	Cost	Dates Installed	County Locations
AFC	DSL Card	\$2,563.36	April 2002	Bonneville
		\$		
		\$		
		\$		

MATERIALS LIST FOR SS IDAHO WORK ORDER 02-0351

PINE CREEK

0110-0152 ADSL 6+6(ATM) ADSL 6+6 G.LITE

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