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IDAHO PUBLIC
UTILITIES COMMISSION

3795 S. Development Avenue, Suite #100
Boise, ID 83705

BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION

IN THE MATTER OF THE APPLICATION OF SYRINGA NETWORKS, LLC., FOR BROADBAND INVESTMENT TAX CREDIT CERTIFICATION

Case No: S-29-T-05-02

SYRINGA NETWORKS, LLC's APPLICATION

Syringa Networks, LLC 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, Syringa Networks, LLC states as follows:

1) Syringa Networks, LLC is a provider of wholesale broadband telecommunications service, and other telecommunications services in southern Idaho.

2) During the calendar year 2003, Syringa Networks, LLC made certain investments that constitute "qualified broadband equipment" within the meaning of Section 63-3029(I)(3)(b), Idaho Code. Exhibit A - 2004 (B), attached hereto, describes Syringa Networks, LLC's qualified broadband equipment and contains the information and representation required by this Commission's Order No. 28784 in Case No. GNR-T-01-10.

3) Communications regarding this Application should be addressed to:

Bachchi Samahon-Oumar
Syringa Networks, LLC
3795 S. Development Ave, Suite #100
Boise, ID 83705

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, Syringa Networks, LLC requests that the Commission issue its order determining that the installed equipment in Exhibit A constitutes qualified broadband equipment eligible for the investment tax credit authorized by Section 63-30291, Idaho Code.

RESPECTFULLY SUBMITTED This 22nd day of March, 2005.

Bachchi Samahon-Oumar
Chief Financial Officer
Syringa Networks, LLC

SYRINGA NETWORKS, LLC

Detail of Asset Investments in 2004

(1) Movaz DWDM (Dense Wave Divisional Multiplexer) - $219,985

Equipment & Spares Costs -	$217,413
Engineering Costs -	$2,572
Total =	$219,985

Movaz Network, Inc., manufactures the DWDM equipment.

(2) Misc. Boise Central Office (CO) Equipment – ($1,069)
We identified excess investment in the initial filing.

(3) IP Services Equipment in Idaho Falls – ($187,446)
We identified excess investment in the initial filing.

(4) Hagerman Hut - $363 - Purchase of a Router

(5) Meridian ISP - $2,186
Cost of Engineering - $2,186

(6) Indian Valley to Emmett Fiber Route - $147,502

Syringa Networks, LLC installed fiber optic cables in this route. This project was completed in the Summer of 2004. The costs related to this project are summarized as follows:

Costs of Construction	$127,985
Engineering Costs	$15,284
Interest Expense	$3,818
Other	$415
Total =	$147,502

(7) Galena to Ketchum - $74,934

This is a fiber project that was completed in 2004. Most of the investments were submitted in 2003. This is the net increase in our investments in 2004.

Costs related to this project can be summarized as follows:

	PTD 2004
Direct Costs	$1,203,620
Engineering Costs	$440,369
Allocations	$76,903
Total =	$1,720,892

Total investment on this fiber route for 2004 was $74,934; the total amount comprised of engineering expenses.

(8) Level 3 Interconnection in Boise - $89,063

Prior to this project our fiber optic network was single threaded between Boise and Mountain Home. In order to establish a diverse path between Boise and Mountain, we built into Level 3's point of presence (POP) in Boise and Mountain Home. Level 3 has a fiber route between these two locations. The following costs relates to the build to the Level 3's POP in Boise.

Our costs included the following:

Cost of Construction	$64,071
Engineering Costs	$13,824
UP Railroad Permit Costs	$9,689
Interest Expense	$1,479
Total =	$89,063

(9) Level 3 Interconnection in Mountain Home - $41,335

Prior to this project our fiber optic network was single threaded between Boise and Mountain Home. In order to establish a diverse path between Boise and Mountain, we built into Level 3's point of presence (POP) in Boise and Mountain Home. Level 3 has a fiber route between these two locations. The following costs relates to the build to the Level 3's POP in Mountain Home.

Our costs included the following:

Cost of Construction	$26,633
Engineering Costs	$6,506
UP Railroad Permit Costs	$7,500
Interest Expense	$696
Total =	$41,335

(10) Reversal of the credit on the initial filing - $108,579

In summary, the following asset investments were made in 2004:

1)	Movaz DWDM Equipment	$219,985
2)	Misc Boise Central Office Equipment	($1,069)
3)	IP Services Equipment in Idaho Falls	($187,446)
4)	Hagerman Hut	$363
5)	Meridian ISP	$2,186
6)	Indian Valley to Emmett Fiber Route	$147,502
7)	Galena to Ketchum Fiber Route	$74,934
8)	Level 3 – Interconnection in Boise	$89,063
9)	Level 3 – Interconnection in Mountain Home	$41,335
10)	Reversal of Credit in initial filing	$108,579
	Total Amendment =	$495,432
	Initial Filing =	$447,041
	Total Asset Investment in 2004 =	$942,473

SYRINGA NETWORKS, LLC

IDAHO BROADBAND INVESTMENT TAX CREDIT - EXHIBIT A

TOTAL INVESTMENTS IN THE FIBER OPTIC NETWORK
JANUARY 1, 2004 - DECEMBER 31, 2004

DESCRIPTION OF INVESTMENT		INVESTMENTS 2001	2002	2003	2004 (A)	2004 (B)	Total	APPROVED 2001-2004(A)	PENDING 2004 (B)	COSTS BREAKDOWN Direct	Engineering	Allocations	Total
Siemens - Digital Switch		0	1,305,772	55,688	22,697		1,384,157	1,384,157	0	1,127,886	171,543	84,728	1,384,157
Nortel - ATM Switch		0	618,920	60,104	0		679,024	679,024	0	603,437	50,671	24,916	679,024
Zhones - DACS		0	89,550	1,848	0		91,398	91,398	0	75,982	9,521	5,895	91,398
Fujitsu - SONET OC-48 Multiplexers		0	887,899	79,188	165,299		1,132,386	1,132,386	0	894,930	158,949	78,507	1,132,386
Movaz - Dense Wave Divisional Multiplexers		0	383,281	130,064	0	**219,985**	733,330	513,345	219,985	657,951	40,922	34,457	733,330
Tekelec - STP		200,000	469,123	35,099	0		704,222	704,222	0	565,139	93,790	45,293	704,222
Power Board		1,895	464,175	12,932	0		479,002	479,002	0	423,904	23,336	31,762	479,002
Power Generator		0	55,989	550	0		56,539	56,539	0	44,270	8,657	3,612	56,539
Power Batteries		0	83,974	3,761	0		87,735	87,735	0	71,321	10,967	5,447	87,735
Misc Boise CO Equipment	(a)	0	0	449,632	58,431	**(1,069)**	506,994	508,063	(1,069)	486,896	11,391	9,776	508,063
IP Services Equipment in Idaho Falls		0	0	95,042	203,105	**(187,446)**	110,701	298,147	(187,446)	298,147	0	0	298,147
Hagerman Hut (Electronics/Engineering & Other Costs)	(b)	0	0	130,673	0	**363**	131,036	130,673	363	101,381	5,237	24,418	131,036
Hailey Hut (Electronics/Engineering & Other Costs)	(c)	0	0	186,486	68,409		254,895	254,895	0	236,723	12,085	6,087	254,895
Caldwell Hut (Electronics/Engineering & Other Costs)	(d)	0	0	83,893	1,564		85,457	85,457	0	66,604	6,306	12,547	85,457
Emmett Hut (Electronics/Engineering & Other Costs)	(e)	0	0	70,197	2,545		72,742	72,742	0	48,860	19,801	4,081	72,742
Meridian ISP (Idaho State Police) - Work Order #113	(f)	0	0	130,129	0	**2,186**	132,315	130,129	2,186	98,429	20,850	13,036	132,315
FIBER OPTIC ROUTES													
Bliss to Burley - Work Order #101 - 88.27 Miles		0	5,915,099	53,686	0		5,968,785	5,968,785	0	5,014,162	536,090	418,533	5,968,785
Bliss to Boise - Work Order #102 - 94.93 Miles		0	5,378,130	53,692	120		5,431,942	5,431,942	0	4,857,589	144,679	429,674	5,431,942
Boise to Caldwell - Work Order #103 - 28.55 Miles		0	0	2,190,407	4,269		2,194,676	2,194,676	0	1,841,939	278,161	74,575	2,194,676
Caldwell to Fruitland - Work Order #104 - 25.18 Miles		0	0	636,843	0		636,843	636,843	0	486,963	83,882	65,998	636,843
Fruitland to Weiser - Work Order #105 - 17.88 Miles		0	0	687,638	0		687,638	687,638	0	487,298	157,361	42,979	687,638
Indian Valley to Emmett - Work Order #106 -		0	0	0	0	**147,502**	147,502	0	147,502	127,985	15,284	4,233	147,502
Emmett to Eagle - Work Order #107 - 31.07 Miles		0	0	1,421,737	29,181		1,450,918	1,450,918	0	1,154,534	248,305	48,079	1,450,918
Dubois to Parker - Work Order #108 - 45.95 Miles		0	0	1,788,831	0		1,788,831	1,788,831	0	1,535,859	166,789	86,182	1,788,831
Mud Lake to Howe - Work Order #109 - 22.41 Miles		0	0	862,965	0		862,965	862,965	0	750,239	82,462	30,264	862,965
Galena to Ketchum - Work Order #110 - 26.81 Miles		0	0	1,827,341	(108,579)	**74,934**	1,793,696	1,718,762	74,934	1,203,620	440,369	76,903	1,720,892
Ketchum to Timmerman Hill - Work Order #111 - 30.22 Miles		0	0	1,418,752	0		1,418,752	1,418,752	0	1,010,090	299,221	109,441	1,418,752
Timmerman Hill to Fairfield - Work Order #112 - 34.79 Miles		0	0	1,177,610	0		1,177,610	1,177,610	0	961,740	97,361	118,509	1,177,610
Level 3 Boise Interconnection		0	0	0	0	**89,063**	89,063	0	89,063	71,234	13,824	4,005	89,063
Level 3 Mountain Home Interconnection		0	0	0	0	**41,335**	41,335	0	41,335	33,763	6,506	1,067	41,335
						108,579		0	108,579				
		201,895	15,651,912	13,644,788	447,041	**495,432**	30,332,489	29,945,636	**495,432**	25,338,874	3,214,320	1,896,005	30,448,200

Broadband Credit approved for 2001 & 2002	6,057	469,557	0	0	0	475,614
Broadband Credit approved for 2003	0	0	409,344	0	0	409,344
Broadband Credit pending for 2004	0	0	0	13,411	14,863	28,274
Total Broadband Investment Tax Credit 2001-2004 =						913,232
ID Broadband Investment Tax Credit - Recapture (To be filed separately) =					(181,383)	(5,441)
						907,791

Total Asset Investment in 2004 =	942,473
Total Investment Tax Credit =	28,274

Galena-Ketchum Total Cost	1,793,696
Add: Deduction	108,579
Less: Recapture	(181,383)
Revised Costs =	1,720,892

(72,804)

	Building	DWDM Equipment	SONET Equipment	SWITCH Equipment	Engineering	Other Allocations	TOTAL
(b) Hagerman Hut	0	43,730	57,288	363	5,237	24,418	131,036
(c) Hailey Hut	0	134,457	82,985	19,281	12,085	6,087	254,895
(d) Caldwell Hut	0	0	66,604	0	6,306	12,547	85,457

Syringa NETWORKS

FINAL

SYRINGA NETWORKS, LLC

IDAHO BROADBAND INVESTMENT TAX CREDIT - EXHIBIT A

TOTAL INVESTMENTS IN THE FIBER OPTIC NETWORK
JANUARY 1, 2004 - DECEMBER 31, 2004

(e) Emmett Hut	0	0	48,860		0	19,801	4,081	72,742
	0	178,187	255,737		19,644	43,429	47,134	544,131