

DECISION MEMORANDUM

TO: COMMISSIONER REDFORD
COMMISSIONER SMITH
COMMISSIONER KEMPTON
COMMISSION SECRETARY
LEGAL
WORKING FILE

FROM: GRACE SEAMAN

DATE: JANUARY 23, 2008

RE: SYRINGA NETWORKS, LLC 2007 BROADBAND TAX CREDIT;
CASE NO. SZ9-T-08-01.

BACKGROUND

On January 18, 2008, the Commission received an Application from Syringa Networks, LLC (Syringa), seeking approval of equipment for the broadband tax credit pursuant to Commission Order No. 29784 and *Idaho Code* § 63-3029I(4). To be eligible for the tax credit, the taxpayer must obtain a Commission Order confirming that installed equipment qualifies for the tax credit.

STAFF ANALYSIS

Syringa's Application indicated the 2007 expenditures were for the completion of work started in previous years, including the installation of its fiber optic cable network, digital switching equipment, SONET multiplexers, testing equipment, modular routers and supporting power supply and software. Syringa offers high-speed transport, frame-relay, and other related services to customers at transmission rates of 1.544 Mbps and higher. The Company states that all of its customers are Idaho subscribers and that it invested approximately \$770,000 in qualifying broadband equipment during calendar year 2007.

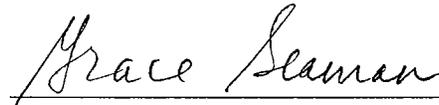
STAFF REVIEW AND RECOMMENDATION

Staff has reviewed the list of proposed broadband equipment costs submitted by Syringa and believes that the equipment identified qualifies for the investment tax credit pursuant to

Idaho Code § 63-3029I. Staff, therefore, recommends approval of the Application and further recommends that the Commission forward the approving Order along with a copy of the original Application to the Idaho Tax Commission.

COMMISSION DECISION

Should the Commission approve Syringa's Application for the broadband investment tax credit?



Grace Seaman

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