Syringa NETWORKS

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IDAHO PUBLIC
UTILITIES COMMISSION

January 18, 2011

Grace Seaman
Idaho Public Utilities Commission
472 W. Washington
P.O. Box 83720
Boise, ID 83720-0074

S29-t-11-01

Dear Grace,

RE: Broadband Investment Tax Credit – Syringa Networks, LLC for 2010

I have attached our filing for the Broadband Investment Tax Credit for 2010. We invested a total of **$4,153,842** for the year ended December 31, 2010. I have attached the detailed report of our investments along with relevant footnotes for your purview. These assets were operational in 2010.

Please let me know if you have any questions relating to the information that I have submitted.

Sincerely,

Bachchi Samahon-Oumar
Chief Financial Officer
Syringa Networks, LLC

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IDAHO PUBLIC
UTILITIES COMMISSION

BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION

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

Case No: SZ9-T-11-01

**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 2010, 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 Avenue
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 18th day of January, 2011.

Bachchi Samahon-Oumar, CPA
Chief Financial Officer
Syringa Networks, LLC

SYRINGA NETWORKS, LLC

IDAHO BROADBAND INVESTMENT TAX CREDIT - EXHIBIT A

Total Investments in the Syringa Fiber Optic Network: January 1 - December 31, 2010

DESCRIPTION OF INVESTMENT		INVESTMENTS 2001-2009		2010	Total	APPROVED 2001-2009	PENDING 2010	COSTS BREAKDOWN Direct	Eng	Alloc	Pending	Total
Siemens - Digital Switch		1,431,475		0	1,431,475	1,431,475	0	1,175,204	171,543	84,728	0	1,431,475
Nortel - ATM Switch		755,416	A	5,720	761,136	755,416	5,720	679,829	50,671	24,916	5,720	761,136
Zhones - DACS		93,257		0	93,257	93,257	0	77,841	9,521	5,895	0	93,257
Fujitsu - SONET OC-48 Multiplexers		2,206,317	B	415,944	2,622,261	2,206,317	415,944	1,968,861	158,949	78,507	415,944	2,622,261
ADVA-Movaz - Dense Wave Divisional Multiplexers DWDM		1,693,888	C	668,484	2,362,372	1,693,888	668,484	1,618,509	40,922	34,457	668,484	2,362,372
Multi-Protocol Linking System [MPLS] Equipment		14,841	D	297,254	312,095	14,841	297,254	14,841	0	0	297,254	312,095
Tekelec - STP		704,222		0	704,222	704,222	0	565,139	93,790	45,293	0	704,222
Power Board		492,691	E	139,977	632,668	492,691	139,977	437,593	23,336	31,762	139,977	632,668
Power Generator		56,539		0	56,539	56,539	0	44,270	8,657	3,612	0	56,539
Power Batteries		202,381		0	202,381	202,381	0	185,967	10,967	5,447	0	202,381
Misc Central Office Equipment		1,191,494	F	277,789	1,469,283	1,191,494	277,789	1,170,327	11,391	9,776	277,789	1,469,283
IP Switch - Boise CO		210,496	G	75,821	286,317	210,496	75,821	210,496	0	0	75,821	286,317
IP Core Upgrade		277,185		0	277,185	277,185	0	277,185	0	0	0	277,185
IP Services Equipment in Idaho Falls		389,249	H	8,430	397,679	389,249	8,430	389,249	0	0	8,430	397,679
Hagerman Hut [Electronics/Engineering & Other Costs]		183,702	I	38,166	221,868	183,702	38,166	154,047	5,237	24,418	38,166	221,868
Hailey Hut [Electronics/Engineering & Other Costs]		551,661	J	63,894	615,555	551,661	63,894	533,489	12,085	6,087	63,894	615,555
Caldwell Hut [Electronics/Engineering & Other Costs]		91,192		0	91,192	91,192	0	72,339	6,306	12,547	0	91,192
Payette Hut [Electronics/Engineering & Other Costs]		66,660	K	29,627	96,287	66,660	29,627	66,660	0	0	29,627	96,287
Emmett Hut [Electronics/Engineering & Other Costs]		72,742		0	72,742	72,742	0	48,860	19,801	4,081	0	72,742
Meridian ISP [Idaho State Police] - Work Order #113		137,386		0	137,386	137,386	0	98,429	25,921	13,036	0	137,386
Equipment at Customer Premises		542,790	L	282,021	824,811	542,790	282,021	542,790	0	0	282,021	824,811
Hailey Public Safety		89,845		0	89,845	89,845	0	89,845	0	0	0	89,845
Payette Clays Peak Hut		148,295		0	148,295	148,295	0	148,295	0	0	0	148,295
City of Payette		55,529		0	55,529	55,529	0	55,529	0	0	0	55,529
FIBER OPTIC ROUTES	**Miles**											
Bliss to Burley - Work Order #101 *	88.27	6,104,349	M	40,891	6,145,240	6,104,349	40,891	5,149,726	536,090	418,533	40,891	6,145,240
Bliss to Boise - Work Order #102	94.93	5,488,450	N	22,661	5,511,111	5,488,450	22,661	4,914,097	144,679	429,674	22,661	5,511,111
Boise to Caldwell - Work Order #103	28.55	2,538,852	O	64,959	2,603,811	2,538,852	64,959	2,184,176	278,161	76,514	64,959	2,603,810
Caldwell to Fruitland - Work Order #104	25.18	636,843	P	15,980	652,823	636,843	15,980	486,963	83,882	65,998	15,980	652,823
Fruitland to Weiser - Work Order #105	17.88	687,638		0	687,638	687,638	0	487,298	157,361	42,979	0	687,638
Indian Valley to Emmett - Work Order #106	3.25	147,502		0	147,502	147,502	0	127,985	15,284	4,233	0	147,502
Emmett to Eagle - Work Order #107	31.07	1,450,918	Q	44,973	1,495,891	1,450,918	44,973	1,154,534	248,305	48,079	44,973	1,495,891
Dubois to Parker - Work Order #108	45.95	1,801,812		0	1,801,812	1,801,812	0	1,548,840	166,789	86,182	0	1,801,812
Mud Lake to Howe - Work Order #109	22.41	862,965		0	862,965	862,965	0	750,239	82,462	30,264	0	862,965
Galena to Ketchum - Work Order #110	26.81	1,747,379	R	80,109	1,827,488	1,747,379	80,109	1,230,110	440,369	76,902	80,109	1,827,490
Ketchum to Timmerman Hill - Work Order #111	30.22	1,427,796		0	1,427,796	1,427,796	0	1,019,134	299,221	109,441	0	1,427,796
Timmerman Hill to Fairfield - Work Order #112	34.79	1,177,610		0	1,177,610	1,177,610	0	961,740	97,361	118,509	0	1,177,610
I-84 to State Street [Eagle Road Project WO# 121]	7.00	969,805	S	242,265	1,212,070	969,805	242,265	969,805	0	0	242,265	1,212,070
Blaine County School District		252,287		0	252,287	252,287	0	252,287	0	0	0	252,287
Fiber Connection to Alltel Cell Tower in Emmett		11,597		0	11,597	11,597	0	11,597	0	0	0	11,597
Fiber Connection to Hailey Court House		27,086		0	27,086	27,086	0	27,086	0	0	0	27,086
Fiber Connection to Ketchum Wireless		7,830		0	7,830	7,830	0	7,830	0	0	0	7,830
Level 3 Boise Interconnection		91,083		0	91,083	91,083	0	71,234	15,844	4,005	0	91,083
Level 3 Mountain Home Interconnection		41,335		0	41,335	41,335	0	33,763	6,506	1,067	0	41,335
Diverse Route into Syringa Headquarters		21,032		0	21,032	21,032	0	15,983	5,049	0	0	21,032
Idaho Falls to Iona - Work Order# 129		0	T	1,213,972	1,213,972	0	1,213,972	0	0	0	1,213,972	1,213,972
Mink Creek Hut to Pocatello - WO# 134		0	U	87,450	0	0	87,450	0	0	0	87,450	87,450
Fiber Connection to Rigby, ID		0	V	37,456	0	0	37,456	0	0	0	37,456	37,456
		37,153,422		4,153,842	41,182,358	37,153,422	4,153,842	32,030,020	3,226,460	1,896,943	4,153,842	41,307,264

Broadband Credit - **PENDING** - for 2010 - 3% of 2009 Qualified Investment 124,615

Total Broadband Investment Tax Credit Pending 2010 = 124,615

SYRINGA NETWORKS, LLC

IDAHO BROADBAND INVESTMENT TAX CREDIT - EXHIBIT A

[A] Nortel - ATM Switch
NORTEL NETWORKS: (1) Software Upgrade Migration (delivered remotely)

[B] Fujitsu - SONET OC-48 Multiplexers
FUJITSU: (2) FW4500 Optical Interface Cards: Boise/
FUJITSU: (2) OC192 Cards:Boise/
FUJITSU: FW4300 with (3) DS3 Transmux Ports, (4) DS1 cards, alarm, assembly
FUJITSU: (2) Interface Cards: Boise/
FUJITSU: (16) Netsmart Licenses/
FUJITSU: (6) OC-192s:Boise/4773.0
FUJITSU: (8) Central Processing Units: Boise/4773.0
FUJITSU: (9) STS Switch Fabric: Boise Core/
FUJITSU: (2) Data Comm Channel Units, (3) Fan Trays, (3) Heat Baffles, (3) Filler Panels:Boise Core/
FUJITSU: (7) Synchronization Unit Tributary: Boise Core/
FUJITSU: (4) DS1 with NIU 28-port, CA Assy, for 4100ES4954.0
FUJITSU: (2) FW4500 2-port GigE Cards:Boise Office for VZW MSC/5049.0
FUJITSU: (1) DS3 Transmux Port for FW-4300:Boise/
FUJITSU: (1) 1 G ETHERNET Card:Boise Spares/
FUJITSU: (2) 2-port OC48 cards
FUJITSU: (2) Enh OC-12 LU, Req's SFP Cards/:
FUJITSU: (1) FW4100ES Shelf, ext. shelf, 2RU: Boise Core Ethenet Drop
FUJITSU: (1) Netsmart 1500 Per-NE software Lic: Boise Core Ethenet Drop
FUJITSU: (2) SFP1-0060 OC12-1310nm LR/:
FUJITSU: (1) EPORT Ethernet Service Ut: Boise Core Ethenet Drop
FUJITSU: (1) Flashwave 4100ES Baseline: Boise Core Ethenet Drop
FUJITSU: (1) FW4100ES ECP1: Boise Core Ethenet Drop
FUJITSU: (1) 12 Channel M13 Transmux server:Boise Spares/: Boise Spares
FUJITSU: (2) OC-48 Pluggable SFP Base:Boise Core Ethnt Drop/
FUJITSU: (1) Main Shelf , Multi Config, 300G STS:Boise Spares/
FUJITSU: (2) Shelf/Switch Fabric Fiber Interconnection:IDFL CO/
FUJITSU: (1) SFA2-SF31 30G STS1 Switch Matrix:IDFL CO/
FUJITSU: (2) OC192 Cards:IDFL Park/
FUJITSU: (1) FW 4100ES Shelf w/ OC3 and OC12 pluggable base units
FUJITSU: (3) 14 port DS1 interface card/4949.0
FUJITSU: (2) 2-port Opt Interface Cards 48:IDFL:Phase II/

[C] ADVA-Movaz - Dense Wave Divisional Multiplexers DWDM
ADVA: (5) WDM Channel Module Cards, amplifier, and line drivers/
ADVA: (1) 12port SIM Card, VGA3020 card, jumpers, transcievers, SFPs Boise Spare/
ADVA: (6) 10G Core XPDR with XFP, motherboard, shelf, fan, power:10G Upgrade/
ADVA: (2) Interface Cards for Ethernet:Filer Co/Cable One/4828.0
ADVA: (4) Filter Splitter C-Band, (4) Channel Splitter, shelves, modules, cables, attenuators, power
ADVA: (17) 10 TCC Cards,10G Core MuxPDR, wSFP:DWDM West Ring/
ADVA: (6) Optical Amplifiers, (9) Optical Chan Mods, installation
ADVA: (16) 8-Port Group Splitter C-Band, 8GSM-#D01-#D32/
ADVA: (16) 4-Port Channel Splitter, channel group 1, 4CS/
ADVA: (8) 7HU Shelf, modules, cables, DC power, software
ANIXTER: Racks and fuses for ADVA DWDM West Ring/
GRAYBAR ELECTRIC: Attenuators, Jumpers, cables / West Ring upgrade
MEMORY DEALERS: (112) Optic Tranceivers:/WestRing/
ADVA: (3) Shelf Assy, (2) Mux/Demux Module, (6) XCVR, cable assy
ADVA: 10G LAN/WAN Motherboard & (2) XPDR with FEC Motherboard
ADVA: Service Interface Module 12-port GigE and (6) Shelf processors
ADVA: 4port OC3 with assy, software, installation
ADVA: (3) XCVR Cards, Shelf Assy, (2) modules:10G Upgrade/

[D] Multi-Protocol Linking System [MPLS] Equipment
CISCO: 7600Route Switch Processor/
CISCO: ME3400 Series 12 combo and Rackmount/
CISCO: 2 port Channelized T3 Shared port adapter/
CISCO: 12 SFP DC Powered:MPLS/
CISCO: (2) 2 port Channelized T3 with port adapters
CISCO: (1) 24port GigE Mod, Ntwk Proc Engine, 720 fabric, DC power
CISCO: (3) 7600 SPA Interface Processor and line cards: MPLS/
CISCO: (1) Enhanced FlexWAN//2010092
CISCO: (2) Channelized OC3 Interface Card:Boise MPLS/
COMSTOCK TELCOM: DS3-DS1 M13 Mux & (2) Cables:Boise MPLS/
COMSTOCK TELCOM: M13 Mux and 100' Cables:MPLS/4595.0
INGRAM MICRO: (1) Inverse Mux T1 Port Adapter: MPLS Boise Spare (JE225)
INGRAM MICRO: (2) Port Adapters: MPLS Boise Spares (JE225)
INGRAM MICRO: (4) T3 Port Adapters: MPLS Boise Spares (JE 225)
INGRAM MICRO: (1) 7600 ES Card: MPLS Boise Spare (JE225)
NETWORK LIQUIDATORS: (1) Cisco SFP: Boise MPLS/
GRAYBAR ELECTRIC: (13) Fiber Jumpers: MPLS IDFL/
INGRAM MICRO: (2) Catalyst 6000, 2500W DC Pwr Supply: MPLS IDFL Spare (JE225)

[E] Power Board
POWER PRODUCT SVCS: (1) Exeltech Inverter system, 600A breaker, with 48VDC
SEI ELECTRIC: Materials and Labor for Moving HVAC Unit:IDFL/
SEI ELECTRIC: (1) Elect & Wiring Install:240 vlt Inverter
WALKER & ASSOCIATES: (2)- Adct Fuse Panel/

[F] Misc Central Office Equipment
CDW: (1) APC Smart-UPS 3000: Boise expansion/leased area
CISCO: (2) 2941-DC-A Mobile Wrls Router and licenses/
CISCO: (1) 7600 ES20 Line Card;MPLS Infastructure/
CISCO: (2) Cisco 2911 w/3GE, 4 EHWIC:Boise CO/
CISCO: (4) 1-Port ADSLoPOTS HWIC:Boise CO/
CODALE: (4) EXFO AXS-200/850-1 Ethernet Test:Boise CO/
DIGITAL LIGHTWAVE: (2)10G-2030 SONET Ethernet Test Sets/SDH Bundle:Boise CO/
GREAT AMERICAN: MPC Auction: 9722R Server 4x2.8GHz AMD-Boise back-up server
GREAT AMERICAN: (1) Foundry Networks Switch: Boise Expansion
INGRAM MICRO: Catalyst 6500 24-port GigE Mod cards and memory
INGRAM MICRO: (1) Cisco 7606-X Chassis Router:Boise Spare/
PROVANTAGE: (2) Ethernet Test Kits for Boise Core/
PROVANTAGE: (2) Visual Fault Locators, and Bulkhead for Scope:Boise CO/
RED SKY: (1) Brocade POE Ethernet Switch:Boise Expansion/
SYMMETRICOM: (1) SSU-2000 w/GPS Test, Clocking/Timing System
TALLEY: 600MHz Antenna, power, port, rcvr, adapter, case
THINK LOGICAL: (1) SCS 32 Port, Dual DC Dual NIC Term Server:Boise Co/
BMI: (18) Cabinet :IDFL Park Colocation/
ACCU-TECH: Fiber adapters, single mode, and jumper mgmt panels
COMSTOCK TELCOM: DSX Panel 1-56 Position: Park Phase II/
COMSTOCK TELCOM: T1 Head to head test equipment:IDFL/
KGP LOGISTICS: Fiber Testing Equipment:IDFL CO/
SEI ELECTRIC: Wire & Install, Power to cabinets:IDFL/
WALKER & ASSOCIATES: (10) -A ADCT_MOD_REAR XCONN_3PRT_MIDSZ PLUG/BNC_BASI
WALKER & ASSOCIATES: (2) A ADCT_CHAS_UNLOADED_24TRM_W/ REAR JPR RINGS_6X/
WALKER & ASSOCIATES: (24) ADCT_FACTRY TRM XCONN JPR_BNC/BNC_DUAL 735A/
WALKER & ASSOCIATES: (38) A ADCT_MOD_REAR XCONN_3PRT_MIDSZ PLUG/BNC_BASIC

[G] IP Switch - Boise CO
INGRAM MICRO: (1) 8 Port 10GE Module//2010190/Reclass JE551
CISCO: (1) Router Bundle:Cogent 10G IP/
CISCO: (2) Shared Port Adapter, (2) XFP Modules:Cogent 10G IP/

[H] IP Services Equipment in Idaho Falls
GREAT AMERICAN: (3) Backup servers for IDFL VM Host
IRON SYSTEMS: (1) Replacement machine for backup server:IDFL/

[I] Hagerman Hut [Electronics/Engineering & Other Costs]
ADVA: (3) Shelf Processor, shelf assy, NE RAY o/s software
ADVA: (2) XPDR with FEC Motherboard:10G Upgrade/
ADVA: (6) Modules and OADM Filter with ID:Boise/
ADVA: FSP Installation (Phase 1):Quote CW200911-384v5/

[J] Hailey Hut [Electronics/Engineering & Other Costs]
FUJITSU: FW4500 with (2) OC48 cards, (2) OC12 cards

[K] Payette Hut [Electronics/Engineering & Other Costs]
FUJITSU: OC12 Card and (2) SFP:Clay Peak/4608.0
INGRAM MICRO: (2) PTP 58600 Full Connectorised link complete/4650.0
THE NOC: Antenna installation

[L] Equipment at Customer Premises
ADVA: (4) Transponders- 2-Port2.7G Core Module, Dual Terminal XPDR
CISCO: (3) ME C3750 Switch:Kearns/5174.0
CISCO: (1) Ethernet Switch Device:ITD DMV MPLS/4363.0
CISCO: (11) CISCO ME-3400G-2CS-A
FUJITSU: (2) OC12 Optical Interface Cards:Lvl3 McGregor/
FUJITSU: Netsmart1500 Ntwk Mgmt License:FW4500/
FUJITSU: (1) FW4500 2-port GigE Cards:McGregor:VZW MSC/5049.0
FUJITSU: (1) EPORT Ethernet Service Unit:Malad City/17716.0
FUJITSU: (8) Filler Panel & Panels 4100ES shelf:Malad City/17716.0
FUJITSU: (2) Dual Pt OC12 Service Unit:Malad City/17716.0
FUJITSU: (4) Optical Cards-1310nm:Malad City/17716.0
FUJITSU: (2) 4100ES -OC-12 Plug SFP Base Unit:Malad City/17716.0
FUJITSU: (1) SFP GigE 1310nm LR, SMF:ATC-Malad/17716.0
FUJITSU: (2) 2-8port DS3 Interface Cards:Alaska Center/5277.0
FUJITSU: (2) 4100 ES DS1, backplane, assembly, fan with Netsmart:Langley Gulch/5298.0
FUJITSU: (2) FW4100 ES Chassis:Shelf Ext:Langley Gulch & Malad City
FUJITSU: (2) NETSMART:Software Lic:Malad City & Lindsay
FUJITSU: (1) 1G Ethernet Card:VZN WRLS:N. Weiser/4964.0
FUJITSU: (1) EPORT Ethernet Service Unit 4100ES:Langley Gulch/5298.
FUJITSU: (2) LC Connector:Langley Gulch/5298.0
FUJITSU: (2) OC-12 pluggable SFP base unit:Langley Gulch/5298.0
FUJITSU: (2) MPE1-ECP1 Main Processor unit:Langley Gulch& Malad
FUJITSU: (1) FW4100ESShelf & Components: VW Lindsay IDFL SO# 4836
FUJITSU: (2) DS1 with NIU Unit - 28-pt:: VW Lindsay IDFL SO# 4836
FUJITSU: (2) OC12-1310nm LR, LC Conn: VW Lindsay IDFL SO# 4836
FUJITSU: (1) FW4100ES Baseline: VW Lindsay IDFL SO# 4836
FUJITSU: (1) Main Processor Unit for Extension: VW Frontier SO# 4836
FUJITSU: (8) OC-12 Pluggable SFP Base Ut: VW Lindsay IDFL SO# 4836
FUJITSU: (1) FLASHWAVE 4100ES ECP1: VW Lindsay IDFL SO# 4836
GRAYBAR ELECTRIC: (2) DSX Panels, VW FTTT Filer #3414
INGRAM MICRO: (1) ME-3400G Combo Switch: SO# 5142
INGRAM MICRO: PTP 58600 Full Connectorised link complete/4650.0
INGRAM MICRO: 2-PTP AES256 Bit Encryptn,StLukeOntr (JE741)
INGRAM MICRO: (1) Cisco 7606S Chassi, Router Sys:VW Eagle MSO/
INGRAM MICRO: (2) Catalyst 6500 1GB SP memory for Sup720:VZW Eagle MSO/
INGRAM MICRO: (1) 7600 ES:Interface Card and softwareC:VZW Eagle MSO/
INGRAM MICRO: (17) ME3400E 12 Port Swictches:VZN MSO/5125.0
NETWORK LIQUIDATORS: (6) Cisco Power Supplies: (2) TWFL Hut (2) PCTL/
SYRINGA WIRELESS: Trblsht/Labor on PTP Ant's-St.Luke Ontario/4650.0
THE NOC: labor to instal antennas:St. Lukes/4649.0/
WALKER & ASSOCIATES: (8) Netvanta routers: customer premise