

**BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION**

**IN THE MATTER OF THE APPLICATION OF )  
SYRINGA NETWORKS, LLC FOR AN )  
INVESTMENT TAX CREDIT FOR )  
INSTALLING QUALIFIED BROADBAND )  
EQUIPMENT IN 2010. )**

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**CASE NO. SZ9-T-11-01**

**ORDER NO. 32197**

On January 20, 2011, Syringa Networks, LLC filed an Application requesting that the Commission issue an Order finding that Syringa is eligible for a broadband tax credit pursuant to Order No. 28784 and *Idaho Code* § 63-3029I(4). To be eligible for a broadband tax credit, the taxpayer must obtain an Order from the Commission confirming that broadband equipment has been installed and that it meets the definition of qualified broadband equipment set out in *Idaho Code* § 63-3029I(3)(b). Qualified broadband equipment must be capable of transmitting signals at a rate of at least 200,000 bits per second (bps) to a subscriber and at least 125,000 bps from a subscriber. *Id.* In this Order, we find that the Company’s investment meets the applicable standards.

**THE APPLICATION**

The Company’s Application identifies broadband investments made during 2010. Syringa states that it is a provider of wholesale broadband telecommunications services and other telecommunications services in southern Idaho. The Company maintains that its investments included fiber optic facilities, digital switching equipment, SONET multiplexers, Dense Wave Divisional multiplexers (DWDM), Multi-Protocol Linking System (MPLS), engineering and other equipment associated with its broadband network. The Company reports a total broadband investment during 2010 of approximately \$4.15 million.

**STAFF REVIEW**

To implement its responsibilities under *Idaho Code* § 63-3029I, the Commission issued Procedural Order No. 28784 in July 2001. This Order identifies information that must be included in an application for a broadband tax credit. Once the information is filed with the Commission, the Staff reviews the application and submits a recommendation to the Commission. Staff has reviewed the list of installed broadband equipment submitted by the

Company and believes that the equipment identified meets the statutory criteria. Staff therefore recommended approval of the Application and further recommended that the Commission forward an approving Order along with a copy of the Application to the Idaho State Tax Commission.

### **COMMISSION FINDINGS**

Having reviewed Syringa's Application and Staff's recommendation, we find that the Application for a broadband tax credit Order should be granted. The Company has demonstrated that it installed qualifying broadband equipment, identified in its Application, during 2010 in conformance with *Idaho Code* § 63-3029I(3)(b)(i) and (vi). We further find that as configured, the installed equipment is an integral part of a broadband network necessary to deliver broadband services to Idaho customers. Based on the foregoing, the Commission issues this Order confirming that Syringa Networks, LLC has installed qualified broadband equipment as a precondition to seeking an Idaho broadband tax credit. The Commission makes no findings regarding the costs of the installed broadband equipment or other expenses.

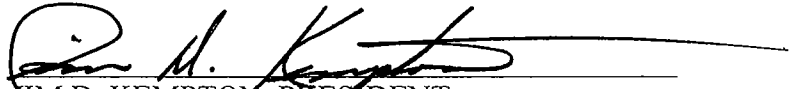
### **ORDER**

IT IS HEREBY ORDERED that the Application of Syringa Networks, LLC for an Order certifying that it has installed qualifying broadband equipment for 2010 is granted.

IT IS FURTHER ORDERED that a copy of this Order and a copy of the Application be served upon the Idaho State Tax Commission.

THIS IS A FINAL ORDER. Any person interested in this Order (or in issues finally decided by this Order) 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. Within seven (7) days after any person has petitioned for reconsideration, any other person may cross-petition for reconsideration. See *Idaho Code* §§ 61-626 and 62-619.


DONE by Order of the Idaho Public Utilities Commission at Boise, Idaho, this 4<sup>th</sup>  
day of March 2011.

  
JIM D. KEMPTON, PRESIDENT

  
MARSHA H. SMITH, COMMISSIONER

  
MACK A. REDFORD, COMMISSIONER

ATTEST:

  
Jean D. Jewell  
Commission Secretary

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