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UTILITIES COMMISSION

December 18, 2015

805 Central Expressway South
Suite 200
Allen, Texas 75013

Phone 972-908-4415
Fax 214-383-2737
Email: kimberly.a.douglass@ftr.com

Ms. Jean Jewell
Commission Secretary
P.O. Box 83720
Boise, Idaho 83720-0074

V2N-T-15-02

RE: Broadband Tax Credit for January 1, 2014 – December 31, 2014 Investment – Frontier Communications Northwest Inc.

Dear Ms Jewell:

Enclosed for filing with the Commission is the application of Frontier Communications Northwest Inc. ("FC Northwest") for a broadband tax credit for January 1, 2014 – December 31, 2014. FC Northwest requests that the Commission find the Company eligible to receive an Idaho tax credit and that the broadband equipment installed in 2014 meets the definition of qualified broadband equipment as set out in Idaho Code 63-30291(3)(b).

- 1. Name and address of the applicant including a contact person in the event that there are questions regarding the application and its content.**

Kim Douglass, 805 Central Expressway South, Suite 200, Allen, TX 75013

- 2. Indicate whether the applicant is a telecommunications carrier, a commercial mobile service carrier, a cable or video provider, a satellite carrier or other type of wireless carrier.**

FC Northwest is a telecommunications carrier.

- 3. Identify the area or location where the equipment is installed in Idaho.**

The equipment is installed in: Bayview, Bonners Ferry, Coeur d'Alene, Hayden Lake, Hope, Kellogg, Moscow, Orofino, Pinehurst, Plummer-Worley, Post Falls, Potlatch, Priest River, Rathdrum, Sandpoint, Spirit Lake and Wallace.