



## COMMISSION FINDINGS

In order to be eligible to obtain the tax credit, the taxpayer must first obtain an Order from the Commission “confirming that the installed equipment is qualified broadband equipment.” *Idaho Code* § 63-3029I(4). “In the case of a telecommunications carrier, such qualifying equipment shall be necessary to the provision of broadband service and an integral part of a broadband network.” *Idaho Code* § 63-3029I(3)(b)(i).

Based upon our review of the Application and the recommendations of the Commission Staff, we find that Fatbeam’s Application requesting a qualified broadband equipment Order should be granted. Fatbeam has adequately demonstrated that the equipment identified in its Application qualifies as broadband equipment subject to the tax credit. We also find that Fatbeam is a telecommunications carrier and, as presently configured, the installed equipment is an integral part of the Company’s broadband network and that it is necessary to facilitate the delivery of broadband internet service to Idaho customers. It is therefore appropriate for the Commission to issue this Order confirming that the equipment identified in Fatbeam’s Application is qualified broadband equipment.


## ORDER

IT IS HEREBY ORDERED that Fatbeam LLC’s Application seeking an Order certifying that it has installed qualifying broadband equipment in Idaho during the 2012 calendar year is granted.

IT IS FURTHER ORDERED that a copy of this Order and a copy of Fatbeam’s 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. *Idaho Code* §§ 61-626, 63-3029I(4).

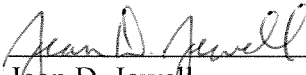
DONE by Order of the Idaho Public Utilities Commission at Boise, Idaho this 11<sup>th</sup>  
day of April 2013.

  
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PAUL KJELLANDER, PRESIDENT

  
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MACK A. REDFORD, COMMISSIONER

  
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MARSHA H. SMITH, COMMISSIONER

ATTEST:

  
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Jean D. Jewell  
Commission Secretary

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