

**BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION**

**IN THE MATTER OF THE APPLICATION )  
OF ONE WAVE NETWORKS BOISE, LLC ) CASE NO. OWB-T-12-01  
FOR AN INVESTMENT TAX CREDIT FOR )  
INSTALLING QUALIFIED BROADBAND ) ORDER NO. 32728  
EQUIPMENT )**

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On December 13, 2012, the Commission received an Application from One Wave Networks Boise, LLC (“One Wave Boise” or “Company”) asking for approval of a broadband tax credit pursuant to Commission Order No. 28784 and *Idaho Code* § 63-3029I(4) for the 2011 calendar year.

**THE APPLICATION**

In the Application, One Wave Boise states that it installed equipment associated with fixed wireless broadband connectivity services via its “high speed packet switched, carrier class, core network using state of the art wireless technology in order to deliver high speed reliable Internet service.” One Wave Boise installed equipment in the Magic Valley and surrounding areas. The Company asserts that it has been building and engineering “a core network [that] is capable of transmitting over 1 Gbps of traffic, which allow the Company to deliver 1 Mbps to 50 Mbps to [its] customers.” One Wave Boise states that it has added approximately four customers and invested approximately \$143,000 in qualifying broadband equipment in 2011.

**STAFF REVIEW AND RECOMMENDATION**

Staff reviewed the list of proposed broadband equipment submitted by One Wave Boise and found that the equipment identified meets the statutory criteria outlined in *Idaho Code* § 63-3029I(3)(b). Staff determined that One Wave Boise’s broadband equipment is 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. *Idaho Code* § 63-3029I(3)(b). Staff also determined that One Wave Boise is a telecommunications carrier and its equipment is “necessary to the provision of broadband service and an integral part of a broadband network.” *Idaho Code* § 63-3029I(3)(b)(i). Therefore, Staff recommended the Commission issue an Order approving the Application and that the approving Order, along with a copy of One Wave Boise’s Application, be forwarded to the Idaho State Tax Commission.

## COMMISSION FINDINGS

In order to be eligible to obtain the broadband 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 Commission Staff, we find that One Wave Boise’s Application requesting a qualified broadband equipment Order should be granted. One Wave Boise has adequately demonstrated that the equipment identified in its Application qualifies as broadband equipment subject to the tax credit. We also find that One Wave Boise 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 One Wave Boise’s Application is qualified broadband equipment.

## ORDER

IT IS HEREBY ORDERED that One Wave Networks Boise, LLC’s Application seeking an Order certifying that it has installed qualified broadband equipment in Idaho during the 2011 calendar year is granted.

IT IS FURTHER ORDERED that a copy of this Order and a copy of One Wave Boise’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).

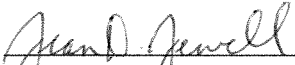
DONE by Order of the Idaho Public Utilities Commission at Boise, Idaho this 29<sup>th</sup>  
day of January 2013.

  
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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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