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IDAHO PUBLIC
UTILITIES COMMISSION

Attorneys for Albion Telephone Company
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BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION

IN THE MATTER OF THE APPLICATION OF
ALBION TELEPHONE COMPANY FOR
BROADBAND TAX CREDIT
CERTIFICATION

CASE NO.: ALB-T-03-01
ALBION TELEPHONE COMPANY'S
APPLICATION

Albion Telephone Company ("Albion"), by and through its attorneys Givens Pursley LLP, 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, Albion states as follows:

1. Albion is an incumbent local exchange carrier that provides both basic local exchange and advanced telecommunications services to its customer/patrons in Oneida and Butte Counties, Idaho.
2. During the calendar year 2002, Albion made certain investments that constitute "qualified broadband equipment" within the meaning of Section 63-3029(I)(3)(b), Idaho Code. Exhibit A, attached hereto, describes Albion's qualified broadband equipment and contains the information and representations required by this Commission's Order No. 28784 in Case No. GNR-T-01-10.
3. Communications regarding this Application should be addressed to the following:

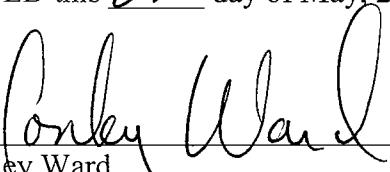
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Rich Redman
Albion Telephone Company
225 West North Street
P.O. Box 98
Albion, ID 83311
(208) 673-5335
rich@albiontel.com

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 Albion Telephone Company requests that the Commission issue its order determining that the installed equipment identified in Exhibit A constitutes qualified broadband equipment eligible for the investment tax credit authorized by Section 63-3029I, Idaho Code.

RESPECTFULLY SUBMITTED this 21st day of May, 2003.

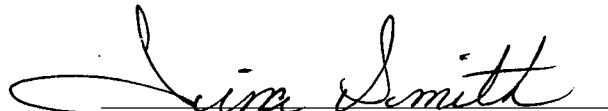


Conley Ward
GIVENS PURSLEY LLP
Attorneys for Albion Telephone Company

CERTIFICATE OF SERVICE

I HEREBY CERTIFY that on the 21st day of May, 2003, I caused to be served a true and correct copy of the foregoing by the method indicated below, and addressed to the following:

Jean Jewell
Idaho Public Utilities Secretary
472 W. Washington Street
P.O. Box 83720
Boise, ID 83720-0074
 U.S. Mail Fax By Hand


Tina Smith

Idaho Broadband Equipment Tax Credit Application

Company Information

Name of company: Albion Telephone Company, d.b.a. ATC Communications

Address: 225 West North Street, PO Box 98 Albion, Idaho 83311

Type of company: Telecommunications Carrier

Contact Person: Rich Redman

Equipment Description

Broadband Services offered: ATC offers ADSL, IDSL, HDSL and SDSL services to our customers.


Network description: Over the past several years ATC has been installing equipment and engineering projects with the sole purpose in mind to make available to our customers broadband connectivity. We have deployed fiber in the loop, installed Digital Loop Carrier systems with 12,000-foot loops and are developing a fiber backbone that will have the ability to handle huge amounts of data. In 2002 ATC installed over 60 miles of Fiber to connect our offices. ATC is currently using Fujitsu fiber terminals for our backhaul and several brands of Digital Loop Carriers including AFC (Advanced Fiber Communications) and Infinitec.

Transmission Rate: From 256kb to 1.54MB

Number and Percentage of Idaho customers served: ATC added 63 new customers this year bringing the total to 83 with at least one of the above-mentioned services. The availability of these services to ATC's total customer base has increased from 30% to 45% in the past year.

Equipment list: See Attached Broadband Equipment List

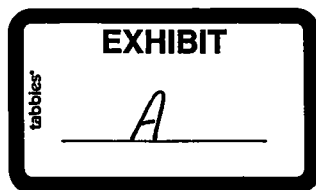
I hereby certify that I have read the applicable statutes for broadband investment income tax credit and believe that the equipment listed herein qualifies for the tax credit under Idaho Code 63-3029I.



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Givens Pursley, LLP



IDAHO BROADBAND TAX CREDIT

Manufacturer	Model or ID #	Quantity	Unit Cost	Cost	Date Installed	County	Exchange	Description
Telstrat	Intellex RDT 144	1	\$81,702	\$81,702	10/2002	Butte	Moore	Digital Loop Carrier System
Telstrat	OC3 Concentrator	2	\$2,171	\$4,341	12/2002	Butte	Arco	DSL Equipment
AFC	T1 ATM Module	1	\$3,097	\$3,097	6/2002	Butte	Arco	DSL Equipment
AFC	DSL 6+6 Cards	3	\$1,787	\$5,360	11/2002	Butte	Moore	DSL Equipment
Telstrat	B3 Card	2	\$1,439	\$2,878	12/2002	Butte	Moore	DSL Equipment
AFC	T1 Receiver	2	\$738	\$1,476	12/2002	Butte	Moore	DSL Equipment
Telstrat	Pwr Supp for DSL	2	\$287	\$573	12/2002	Butte	Moore	DSL Equipment
Telstrat	Connection Kit	1	\$214	\$214	12/2002	Butte	Moore	DSL Equipment
Telstrat	ADSL CO Card	3	\$2,015	\$6,044	12/2002	Butte	Moore	DSL Equipment
Telstrat	B3 Card	1	\$1,439	\$1,439	12/2002	Butte	Howe	DSL Equipment
AFC	T1 Receiver	1	\$738	\$738	12/2002	Butte	Howe	DSL Equipment
Telstrat	Pwr Supp for DSL	1	\$286	\$286	12/2002	Butte	Howe	DSL Equipment
Telstrat	Connection Kit	1	\$214	\$214	12/2002	Butte	Howe	DSL Equipment
Telstrat	ADSL CO Card	1	\$2,014	\$2,014	12/2002	Butte	Howe	DSL Equipment
Sub Total Butte County				\$110,376				
Fujitsu	FLM ADM 600	1	\$159,708	\$159,708	12/2002	Cassia	Albion	Fiber Terminal
	FLM ADM 150	1	\$43,182	\$43,182	12/2002	Cassia	Albion	Fiber Terminal
	FLM ADM 150	1	\$43,182	\$43,182	12/2002	Cassia	Albion	Fiber Terminal
Telstrat	Intellex RDT 144/48	1	\$249,236	\$249,236	12/2002	Cassia	Raft River	Digital Loop Carrier System
Telstrat	Intellex RDT 144	1	\$71,994	\$71,994	12/2002	Cassia	Albion	Digital Loop Carrier System
		Feet	Miles	Cost				
Wilde	Fiber Cable	59321	11.24	\$561,197	6/2002	Cassia	Albion	Albion To Raft River
	Fiber Cable	21045	3.99	\$155,864	6/2002	Cassia	Elba	Albion To Raft River
	Fiber Cable	103139	19.53	\$535,660	6/2002	Cassia	Malta	Albion To Raft River
	Fiber Cable	137289	26.00	\$565,397	6/2002	Cassia	Raft River	Albion To Raft River
	Sub Total Fiber	320794	60.76	\$1,818,118				
Sub Total Cassia County				\$2,385,420				
Telstrat	OC3 Concentrator			\$2,171	12/2002	Custer		DSL Equipment
				\$2,497,968				