

Cynthia A. Melillo PLLC
8385 W. Emerald Street
Boise, Idaho 83704

(208)-577-5747
cam@camlawidaho.com

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IDAHO PUBLIC
UTILITIES COMMISSION

July 7, 2021

VIA Electronic Mail

Jan Noriyuki, Commission Secretary
Idaho Public Utilities Commission
11331 W. Chinden Blvd. Building 8, Suite 201-A
Boise, ID 83714

P.O. Box 83720
Boise, ID 83720-0074

CAM-T-21-03

Re: Cambridge Telephone Company Inc.'s Application for Broadband
Tax Credit Certification for 2019

Dear Ms. Noriyuki:

Enclosed for filing, please find a copy of Cambridge Telephone Company Inc.'s Application in the above referenced case. I have not sent a hard copy so please let me know if you will require that prior to opening the case.

If you have any questions or need any additional information, please feel free to contact me.

Sincerely,


Cynthia A. Melillo

CAM/

Enclosure

Cc: Bachchi Samahon-Oumar (*via electronic mail*)
Daniel Klein (*via electronic mail*)

Cynthia A. Melillo [ISB No. 5819]
CYNTHIA A. MELILLO PLLC
8385 W. Emerald Street
Boise, ID 83704
Telephone: (208) 577-5747
cam@camlawidaho.com

Attorneys for Cambridge Telephone Company, Inc.

BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION

IN THE MATTER OF THE APPLICATION
OF CAMBRIDGE TELEPHONE
COMPANY, INC. FOR BROADBAND TAX
CREDIT CERTIFICATION

Case No. *CAM-T-21-03*

**CAMBRIDGE TELEPHONE
COMPANY, INC.'S APPLICATION**

Cambridge Telephone Company, Inc. ("CTC" or "Applicant"), by and through its attorneys, Cynthia A. Melillo PLLC, 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 63-3029I, Idaho Code. In support of its Application, CTC states as follows:

1. CTC is a provider of basic local exchange service, broadband telecommunications service and other telecommunications services in Idaho.
2. During the calendar year 2019, CTC 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 CTC'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:

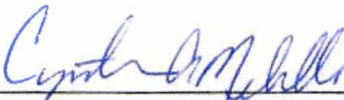
Cynthia A. Melillo
Cynthia A. Melillo PLLC
8385 W. Emerald Street
Boise, ID 83704
(208) 577-5747
cam@camlawidaho.com

Bachchi Samahon-Oumar, Chief Financial Officer
Cambridge Telephone Company, Inc.
130 N. Superior Street
Cambridge, ID 83610
(208) 229-8178
Boumar@ctctele.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, CTC 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 7th day of July 2021.



Cynthia A. Melillo
CYNTHIA A. MELILLO PLLC
Attorneys for Cambridge Telephone Company, Inc.

CERTIFICATE OF SERVICE

I HEREBY CERTIFY that on this 7th day of July 2021, I caused to be served a true and correct copy of the foregoing by the method indicated below, and addressed to the following:

Jan Noriyuki, Commission Secretary
Idaho Public Utilities Commission
11331 W. Chinden Blvd. Building 8, Suite
201-A
Boise, ID 83714

- U.S. Mail
- Hand Delivered
- Overnight Mail
- Facsimile
- Electronic Mail

P.O. Box 83720
Boise, ID 83720-0074



Cynthia A. Melillo

EXHIBIT A

Broadband Tax Credit Application

[attached]

CAMBRIDGE TELEPHONE COMPANY, INC
130 N Superior St., Cambridge, ID 83610

IDAHO BROADBAND EQUIPMENT TAX CREDIT APPLICATION
2019 - BROADBAND EQUIPMENT LIST

Company Information:

- | | |
|---------------------|--|
| 1. Name of Company: | Cambridge Telephone Company, Inc., |
| 2. Address: | 130 N Superior St., Cambridge, ID 83610 |
| 3. Type of Company: | Telecommunication provider/carrier. |
| 4. Contact Person: | Bachchi Samahon-Oumar, CPA |
| Telephone: | 208-229-8178 |
| Email: | Boumar@ctctele.com |

Equipment Description:

- | | |
|---|--|
| 5. Broadband Services Offered: | DSL, Ethernet, |
| 6. Network Description: | Fiber and Copper Wireline Services |
| 7. Transmission Rate: | 10 megabits per second to the subscriber; 1 megabit per second from subscriber |
| 8. Number & Percentage of Idaho Customers Served: | 3,911 Broadband Customers. |
| 9. Equipment List: | See attached Broadband Equipment List. |

I hereby certify that I have read the applicable statutes for broadband income tax credit and believe that the equipment listed herein qualifies for the tax credit under Idaho Code 63-30291.



Bachchi Samahon-Oumar, CPA
Chief Financial Officer
Cambridge Telephone Company, Inc.,
Boumar@ctctele.com

07/01/2021

Date:

CAMBRIDGE TELEPHONE COMPANY, INC

**IDAHO BROADBAND EQUIPMENT TAX CREDIT APPLICATION
2019 - COMPLETED WORK ORDERS**

Work Order #	Name	SUMMARY OF WORK ORDERS SUBMITTED:						
		Year	CO#	Labor	Material	Overhead	Vehicle	Total
2018011	Snwbank-Lowman Radio Upgrade	2019	99	\$ 15,585	\$ -	\$ 347,655	\$ 1,243	\$ 364,483
2018012	Core Router Install	2019	99	\$ 4,117	\$ -	\$ 28,203	\$ 541	\$ 32,861
2019005	Orchard, Spring Creek FTTP	2019	99	\$ 57,909	\$ 28,257	\$ 14,566	\$ 6,183	\$ 106,916
2019011	Lakeys FTTP Cabinet	2019	99	\$ -	\$ 5,418	\$ -	\$ -	\$ 5,418
18008	Dry Creek Ranch FTTP	2019	39	\$ 11,918	\$ 27,627	\$ 110,380	\$ 1,471	\$ 151,396
18010	Snoqualmie Falls (Legacy) FTTP	2019	39	\$ 13,355	\$ 29,947	\$ 88,627	\$ 1,919	\$ 133,848
18012	Merlin Point-Kuna	2019	39	\$ 14,774	\$ 12,970	\$ 52,860	\$ 1,778	\$ 82,383
18013	Gramercy	2019	39	\$ 5,155	\$ 5,537	\$ 11,447	\$ 904	\$ 23,043
18014	Ashton Estates-Kuna	2019	39	\$ 7,945	\$ 10,952	\$ 63,563	\$ 1,179	\$ 83,638
18015	Neville Foothills & Ranch	2019	39	\$ 26,296	\$ 36,957	\$ 42,300	\$ 5,089	\$ 110,642
18016	Winfield Springs	2019	39	\$ 19,742	\$ 23,452	\$ 39,316	\$ 3,020	\$ 85,529
18018	Fall Creek Meadows	2019	39	\$ 8,813	\$ 16,857	\$ 41,892	\$ 1,703	\$ 69,266
18023	Patagonia	2019	39	\$ 16,058	\$ 15,267	\$ 57,034	\$ 1,831	\$ 90,190
18028	Brookway FTTP (Eagle)	2019	39	\$ 4,338	\$ 29,871	\$ 71,335	\$ 609	\$ 106,152
19002	Westel Fiber Network Upgrades	2019	39	\$ 9,552	\$ 235	\$ 667	\$ 1,074	\$ 11,528
19004	Hidden Springs Fiber Overbuild	2019	39	\$ 7,514	\$ 15,049	\$ 5,942	\$ 1,604	\$ 30,110
19006	Heron River Phase 12+ FTTP (Star)	2019	39	\$ 4,917	\$ 14,866	\$ 8,434	\$ 586	\$ 28,802
19008	Snoqualmie All Phases (Legacy)	2019	39	\$ 3,595	\$ 17,064	\$ 29,092	\$ 556	\$ 50,307
19011	Ashton Estates-Kuna	2019	39	\$ 4,461	\$ 12,883	\$ 384	\$ 407	\$ 18,135
19012	Neville & Cartwright Ranch	2019	39	\$ 749	\$ 17,890	\$ 22,704	\$ 138	\$ 41,481
19013	Winfield Springs FTTP	2019	39	\$ 2,353	\$ 14,240	\$ 10,385	\$ 293	\$ 27,271
19018	Patagonia Phase 4+ (Kuna)	2019	39	\$ 4,271	\$ 15,037	\$ 22,179	\$ 472	\$ 41,960
19021	Brearcreek FTTP	2019	39	\$ 4,234	\$ 7,498	\$ 1,453	\$ 498	\$ 13,684
19028	Red Feather FTTP	2019	39	\$ 2,560	\$ -	\$ 3,542	\$ 402	\$ 6,504

GRAND TOTAL = \$ 1,715,546

3% Credit = \$ 51,466

3% Credit [\$750-K Max Investment] = \$ 22,500