

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

(208)-577-5747  
[cam@camlawidaho.com](mailto:cam@camlawidaho.com)

RECEIVED

2021 JUL -7 AM 11:00

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-21-04*

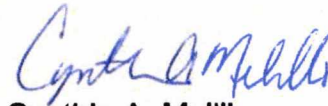
Re: Cambridge Telephone Company Inc.'s Application for Broadband  
Tax Credit Certification for 2020

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](mailto: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-21-04*

**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 2020, 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:

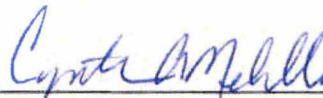
Cynthia A. Melillo  
Cynthia A. Melillo PLLC  
8385 W. Emerald Street  
Boise, ID 83704  
(208) 577-5747  
[cam@camlawidaho.com](mailto:cam@camlawidaho.com)

Bachchi Samahon-Oumar, Chief Financial Officer  
Cambridge Telephone Company, Inc.  
130 N. Superior Street  
Cambridge, ID 83610  
(208) 229-8178  
[Boumar@ctctele.com](mailto: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 7<sup>th</sup> day of July 2021.



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

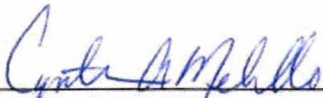
**CERTIFICATE OF SERVICE**

I HEREBY CERTIFY that on this 7<sup>th</sup> 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**  
**2020 - 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:              | <a href="mailto:Boumar@ctctele.com">Boumar@ctctele.com</a> |

**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: | 4,414 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](mailto:Boumar@ctctele.com)

07/01/2021

Date:

## CAMBRIDGE TELEPHONE COMPANY, INC

### IDAHO BROADBAND EQUIPMENT TAX CREDIT APPLICATION 2020 - COMPLETED WORK ORDERS

Work Order #	Name	SUMMARY OF WORK ORDERS SUBMITTED:						
		Year	CO#	Labor	Material	Overhead	Vehicle	Total
202004	HWY 95/Strawberry Poly	2020	99	\$ 313	\$ 2,064	\$ 26	\$ 24	\$ 2,427
2019009	Council North Fiber Upgrade	2020	99	\$ 147,584	\$ 83,651	\$ 61,654	\$ 15,283	\$ 308,172
2020007	Cemetery Rd	2020	99	\$ 10,833	\$ 3,988	\$ 14,830	\$ 1,529	\$ 31,180
2020012	Cambridge School	2020	99	\$ 2,587	\$ 1,187	\$ 180	\$ 207	\$ 4,161
2020013	Council HS Fiber	2020	99	\$ 671	\$ 705	\$ 201	\$ 18	\$ 1,595
18021	Southridge FTTP	2020	39	\$ 13,929	\$ 52,659	\$ 55,707	\$ 2,008	\$ 124,302
18022	Pine 43 FTTP	2020	39	\$ 16,450	\$ 65,472	\$ 133,723	\$ 2,215	\$ 217,860
18025	Merino Cove	2020	39	\$ 1,717	\$ 3,395	\$ 11,582	\$ 305	\$ 16,998
18029	Bicentennial Farms FTTP (Meridian)	2020	39	\$ 19,538	\$ 58,158	\$ 121,866	\$ 2,864	\$ 202,425
18031	Gran Prado	2020	39	\$ 13,309	\$ 53,327	\$ 104,363	\$ 1,949	\$ 172,949
19005	Ledgestone Subdivision #1	2020	39	\$ 6,035	\$ 22,161	\$ 12,336	\$ 704	\$ 41,236
19007	Dry Creek Ranch FTTP	2020	39	\$ 11,869	\$ 35,413	\$ 30,128	\$ 1,660	\$ 79,070
19014	Edgehill Estates (Meridian)	2020	39	\$ 7,813	\$ 38,689	\$ 26,175	\$ 540	\$ 73,217
19015	Lugamo Terra FTTP (Kuna)	2020	39	\$ 8,848	\$ 30,872	\$ 31,454	\$ 1,038	\$ 72,211
19016	Hills Century Farms FTTP (Meridian)	2020	39	\$ 5,214	\$ 18,671	\$ 16,285	\$ 559	\$ 40,729
19017	Memory Ranch FTTP (Kuna)	2020	39	\$ 7,573	\$ 17,049	\$ 11,658	\$ 1,122	\$ 37,402
19024	Cazador FTTP (Kuna)	2020	39	\$ 7,631	\$ 36,698	\$ 140,587	\$ 1,066	\$ 185,982
19027	Wells & Castle Creek FTTP (Meridian)	2020	39	\$ 151	\$ 9,937	\$ 11,382	\$ 28	\$ 21,498
20005	Ashton Estates FTTP	2020	39	\$ 3,576	\$ 10,882	\$ 7,175	\$ 491	\$ 22,124
20010	Heron River (Parkstone) FTTP	2020	39	\$ 3,692	\$ 9,165	\$ 7,556	\$ 391	\$ 20,804
20017	Turf Farm	2020	39	\$ 7,223	\$ 17,081	\$ 6,963	\$ 440	\$ 31,707
20018	Bicentennial #3	2020	39	\$ 1,162	\$ 6,902	\$ 153	\$ 108	\$ 8,326
20020	Patagonia FTTP #5	2020	39	\$ 5,972	\$ 17,430	\$ 10,780	\$ 604	\$ 34,786
<b>GRAND TOTAL =</b>								<b>\$ 1,751,162</b>

3% Credit = **\$ 52,535**

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