

Cynthia A. Melillo PLLC  
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IDAHO PUBLIC  
UTILITIES COMMISSION

June 2, 2020

**VIA Electronic Mail**

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

CTB-T-20-01

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

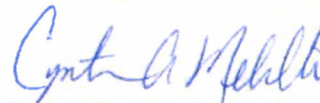
Re: Custer Telephone Broadband Services LLC Application for  
Broadband Tax Credit Certification for 2019

Dear Ms. Hanian:

Enclosed for filing, please find a copy of Custer Telephone Broadband Services LLC'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

Cynthia A. Melillo [ISB No. 5819]  
CYNTHIA A. MELILLO PLLC  
8385 W. Emerald Street  
Boise, ID 83704  
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Attorneys for Custer Telephone Broadband Services LLC

**BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION**

IN THE MATTER OF THE APPLICATION  
OF CUSTER TELEPHONE BROADBAND  
SERVICES LLC FOR BROADBAND TAX  
CREDIT CERTIFICATION

Case No.

**CUSTER TELEPHONE  
BROADBAND SERVICES LLC'S  
APPLICATION**

Custer Telephone Broadband Services LLC ("CTBS" 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 63-3029, Idaho Code. In support of its Application, CTBS states as follows:

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

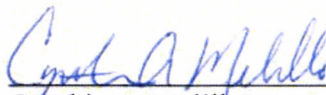
Cynthia A. Melillo  
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8385 W. Emerald Street  
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(208) 577-5747  
[cam@camlawidaho.com](mailto:cam@camlawidaho.com)

Sherry Maestas  
Custer Telephone Broadband Services LLC  
P.O. Box 324  
Challis, ID 83226  
(208) 879-4008  
[sherry.maestas@custertel.com](mailto:sherry.maestas@custertel.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, CTBS 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 2<sup>nd</sup> day of June 2020.



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Cynthia A. Melillo  
CYNTHIA A. MELILLO PLLC  
Attorneys for Custer Telephone Broadband Services  
LLC

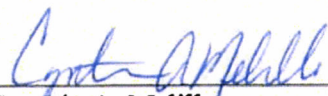
**CERTIFICATE OF SERVICE**

I HEREBY CERTIFY that on this 2<sup>nd</sup> day of June 2020, I caused to be served a true and correct copy of the foregoing by the method indicated below, and addressed to the following:

Diane Hanian, 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

**Idaho Broadband Equipment Tax Credit Application  
2019 Year End**

**Company Information**

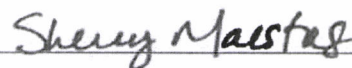
1. Name of company: Custer Telephone Broadband Services LLC.
2. Address: Box 324, Challis Idaho 83226  
Physical Location 1: : 400 Shoup Street, Salmon, ID 83467
3. Type of company: Telecommunications Carrier, Cable Modem HSI, Fixed Wireless HSI, CATV Provider
4. Contact person: Sherry Maestas, Box 324, Challis Id 83226  
sherry.maestas@custertel.com  
208-879-4008

**Equipment Description**

5. Broadband services offered: Cable Modem HSI, Fixed Wireless HSI, FTTH HSI
6. Network description: Fiber Optic Fed CATV System that provides Cable Modem Service. Fiber optic transport electronics. Fiber optic backbone and distribution cable. Fixed Wireless Network.
7. Transmission rate: 256,000 bits per sec – 10,000,000 bits per sec from a subscriber  
256,000 bits per sec – 100,000,000 bits per sec to a subscriber
8. Number and percentage of Idaho customers served: 1,614 customers with broadband out of 3,100 estimated possible in Salmon, Idaho
9. Equipment list: See attached Broadband Equipment List

Custer Telephone Broadband Services LLC attests that the items listed in Exhibit A are necessary to the provision of broadband service and an integral part of the broadband network.

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.



Sherry Maestas  
Director of Finance  
Custer Telephone Broadband Services, LLC



Description	Work Order	Manufacturer/Provider	Qty/Model or ID No.	Quantity	Capitalized Cost	Period	Exchange
Microwave Equipment	2018-778	Cambium	2-PTP670 5.4GHZ 450Mbps MV Radio w/dish	1	\$ 8,241.26	Feb-19	Lemhi: Salmon Exchange
Fixed Wireless Equipment	2018-448	Alpha	1-Alpha UPS Micro350XLS	1	\$ 3,155.29	Feb-19	Lemhi: Salmon Exchange
Fixed Wireless Equipment	20190004	Cambium	123-PMP450B 5GHz Radios	123	\$ 62,952.56	Dec-19	Lemhi: Salmon Exchange
Cable Equipment Equipment	2018-88	Cisco	2-CISCO UBR 10K HP D3.0 CARD	2	\$ 15,533.25	Sep-19	Lemhi: Salmon Exchange
Cable Equipment Equipment	20190009	Cisco	48-CBR LIC DOCSIS 3.0 DOWNSTREAM CHAN	48	\$ 22,362.75	Dec-19	Lemhi: Salmon Exchange
Cable Equipment Equipment	20190009	Cisco	48-CBR LIC DOCSIS 3.0 UPSTREAM CHANNEL	48	\$ 37,994.96	Dec-19	Lemhi: Salmon Exchange
Cable Equipment Equipment	20190009	Cisco	96-CBR LIC DOCSIS 3.0 6MHZ DOWNSTREAM CHAN	96	\$ 55,928.56	Dec-19	Lemhi: Salmon Exchange
Cable Equipment Equipment	20190009	Cisco	288-CBR LIC DOCSIS 3.0 1MHZ UPSTREAM CHAN	288	\$ 44,551.78	Dec-19	Lemhi: Salmon Exchange
Cable Equipment Equipment	20190009	Cisco	2-CBR LIC SUPERVISOR 10G PORT	2	\$ 18,092.84	Dec-19	Lemhi: Salmon Exchange
Cable Equipment Equipment	20190009	Cisco	1-CISCO CBR8 SERIES CCAP ROUTER	1	\$ 14,766.69	Dec-19	Lemhi: Salmon Exchange
Cable Equipment Equipment	20190009	Cisco	2-SUPERVISOR CBR SERIES	2	\$ 48,709.56	Dec-19	Lemhi: Salmon Exchange
Cable Equipment Equipment	20190009	Cisco	5-DC POWER SUPPLY CBR8	5	\$ 7,178.25	Dec-19	Lemhi: Salmon Exchange
Cable Equipment Equipment	20190009	Cisco	1-DC POWER TRAY CBR8	1	\$ 1,076.74	Dec-19	Lemhi: Salmon Exchange
Cable Equipment Equipment	20190009	Cisco	5-FAN ASSEMBLY CBR8 CCAP	5	\$ 5,127.32	Dec-19	Lemhi: Salmon Exchange
Cable Equipment Equipment	20190009	Cisco	2-CBR CCAP LINE CARD D3.1 DS	2	\$ 39,172.77	Dec-19	Lemhi: Salmon Exchange
Cable Equipment Equipment	20190009	Cisco	1-CBR LINE CARD REDUNDANCE FEATURE	1	\$ 6,152.78	Dec-19	Lemhi: Salmon Exchange
Cable Equipment Equipment	20190009	Cisco	1-DC POWER INPUT MODULE	1	\$ 4,101.85	Dec-19	Lemhi: Salmon Exchange
Cable Equipment Equipment	20190009	Cisco	1-WORKING (through) RF PIC	1	\$ 5,024.76	Dec-19	Lemhi: Salmon Exchange
Cable Equipment Equipment	20190009	Cisco	1-Protect RF PIC CBR	1	\$ 16,561.24	Dec-19	Lemhi: Salmon Exchange
Cable Equipment Equipment	20190009	Cisco	2-SUP PIC 8x10 GE	2	\$ 12,818.32	Dec-19	Lemhi: Salmon Exchange
Cable Equipment Equipment	20190009	Cisco	1-CISCO CBR8 IOS XE UNIVERSAL	1	\$ 7,690.98	Dec-19	Lemhi: Salmon Exchange
Cable Equipment Equipment	20190009	Cisco	2-10GBASE-SR-SFP MODULE	2	\$ 1,020.33	Dec-19	Lemhi: Salmon Exchange
Cable Equipment Equipment	20190009	Arris	7-XCVR SFP 4.2GBPS 1310NM 10KM	7	\$ 8,538.91	Dec-19	Lemhi: Salmon Exchange
Cable Equipment Equipment	20190009	Arris	7-NC4000 UPRGR TO 85/102 BANDS	7	\$ 19,540.27	Dec-19	Lemhi: Salmon Exchange
Cable Equipment Equipment	20190009	Arris	6-DIGITAL RECEIVER D-RX 2.125Gbps	6	\$ 5,600.14	Dec-19	Lemhi: Salmon Exchange
Cable Equipment Equipment	20190009	Arris	1-STANDARD FEATURE UNIVERSAL TRANSMITTER	1	\$ 933.36	Dec-19	Lemhi: Salmon Exchange
Cable Equipment Equipment	20190009	Arris	7-NC4000 UPRGR TO 85/102 BANDS	1	\$ 4,181.44	Dec-19	Lemhi: Salmon Exchange
Cable Equipment Equipment	20190009	Arris	3-CONFIGURABLE BACK PLATE COMPAT	3	\$ 2,298.85	Dec-19	Lemhi: Salmon Exchange
Cable Equipment Equipment	20190009	Arris	7-DUAL PLUG IN RECEIVER SFP TY	7	\$ 4,022.95	Dec-19	Lemhi: Salmon Exchange
Cable Equipment Equipment	20190009	Arris	3-2.125 GB/S TRANSCIEVER PLUGIN	3	\$ 684.21	Dec-19	Lemhi: Salmon Exchange
Cable Equipment Equipment	20190009	Arris	2-AGILE MODULATOR NTSC 50-860 MHZ	2	\$ 1,855.80	Dec-19	Lemhi: Salmon Exchange
Cable Equipment Equipment	20190009	Arris	3-10GBASE-LRM SFP MODULE	3	\$ 2,985.31	Dec-19	Lemhi: Salmon Exchange
Cable Equipment Equipment	20190009	Arris	1-FUSE PANEL 100A 4XTPS 10XGMT	1	\$ 2,887.82	Dec-19	Lemhi: Salmon Exchange
DWDM Equipment	20190030	ADVA	2-XFP 11G IF, 1310nm std reach	2	\$ 459.67	Jul-19	Lemhi: Salmon Exchange
DWDM Equipment	20190030	ADVA	2-XFP UP 2 11G DWDM IF VERY LG REACH	2	\$ 4,245.00	Jul-19	Lemhi: Salmon Exchange
Fixed Wireless Equipment	20190110	SET	2-SC WDM SGLF FBR GIGABIT MEDIA CONVERTER	1	\$ 154.45	Dec-19	Lemhi: Salmon Exchange
FTTH ONT	20190014	Calix	2-844G Gigacenter 2POTS, 4GE	1	\$ 786.11	Feb-19	Lemhi: Salmon Exchange
FTTH ONT	20190028	Calix	1-844G Gigacenter 2POTS, 4GE	1	\$ 370.22	Mar-19	Lemhi: Salmon Exchange
FTTH ONT	2018-78-1	Calix	6-717GE ONT 4POTS, 4GE	3	\$ 4,243.51	Mar-19	Lemhi: Salmon Exchange
FTTH ONT	20190053	Calix	1-717 GE ONT 4POTS-4GE-CE	1	\$ 508.54	May-19	Lemhi: Salmon Exchange
FTTH ONT	20190059	Calix	1-717GE ONT 4POTS 4GE-CE	1	\$ 355.10	May-19	Lemhi: Salmon Exchange
FTTH ONT	20190038	Calix	1-844G-1 GIGACENTER ONT 2POTS, 4GE	1	\$ 625.05	May-19	Lemhi: Salmon Exchange
FTTH ONT	2018-468-1	Calix	1-714 ONT 4POTS, 2ETHERNET	1	\$ 966.26	May-19	Lemhi: Salmon Exchange
FTTH ONT	20190044	Calix	8-844G-1 ONT GIGACENTER 2POTS 4GE	1	\$ 6,619.89	Jun-19	Lemhi: Salmon Exchange
FTTH ONT	20190054	Calix	2-717GE ONT 4POTS 4GE-CE	1	\$ 1,014.41	Jun-19	Lemhi: Salmon Exchange
FTTH ONT	20190027	Calix	4-844G-1 GIGACENTER 2POTS 4GE	3	\$ 3,028.77	Jul-19	Lemhi: Salmon Exchange
FTTH ONT	20190027	Calix	1-762GX ONT 8POTS	1	\$ 3,516.22	Jul-19	Lemhi: Salmon Exchange
GPON	20190033	Calix	2-E7-2 GPON-4 RZ LINE CARD	2	\$ 26,058.16	Aug-19	Lemhi: Salmon Exchange
GPON	20190033	Calix	1-E7-2 SHELF W/ 2 SFP COPPER CABLES	1	\$ 1,235.36	Aug-19	Lemhi: Salmon Exchange
FTTH ONT	20190091	Calix	1-844G-1 GIGACENTER 2POTS 4GE	1	\$ 311.52	Aug-19	Lemhi: Salmon Exchange

Custer Telephone Broadband Services, LLC  
2019 Broadband Tax Credit Application

Description	Work Order	Manufacturer/Provider	Qty/Model or ID No.	Quantity	Capitalized Cost	Period	Exchange
FTTH ONT	20190095	Calix	1-812G-1 GIGAHUB 2POTS 4GE UPS PWR	1	\$ 220.02	Oct-19	Lemhi: Salmon Exchange
FTTH ONT	20190090	Calix	2-844G-1 GIGACENTER 2POTS 4GE	1	\$ 2,241.48	Oct-19	Lemhi: Salmon Exchange
FTTH ONT	20190109	Calix	1-762GX ONT 8POTS 4RF IRFX	1	\$ 3,126.86	Oct-19	Lemhi: Salmon Exchange
FTTH ONT	20190093	Calix	1-717GE ONT 4POTS 4GE-CE	1	\$ 357.73	Nov-19	Lemhi: Salmon Exchange
FTTH ONT	20190108	Calix	2-844G-1 GIGACENTER 2 POTS 4GE	1	\$ 1,276.39	Nov-19	Lemhi: Salmon Exchange
FTTH ONT	20190081	Calix	1-812G-1 GIGACENTER 2POTS 4GE UPS PWR	1	\$ 895.70	Nov-19	Lemhi: Salmon Exchange
FTTH ONT	20190117	Calix	1-717GE ONT 4POTS 4GE-CE	1	\$ 779.59	Nov-19	Lemhi: Salmon Exchange
FTTH ONT	20190101	Calix	2-844G-1 GIGACENTER 2POTS 4GE	2	\$ 1,128.17	Dec-19	Lemhi: Salmon Exchange
FTTH ONT	20190101	Calix	13-844G-1 GIGACENTER 2POTS 4GE	13	\$ 7,297.85	Dec-19	Lemhi: Salmon Exchange
FTTH ONT	20190133	Calix	3-812G-1 GIGACENTER 2POTS 4GE UPS PWR	1	\$ 1,325.91	Dec-19	Lemhi: Salmon Exchange
FTTH	2018-7B	Corning	Aerial Fiber-24	1,664.00	\$ 5,852.17	Feb-19	Lemhi: Salmon Exchange
FTTH	2018-7B	Corning	Aerial Fiber-24	334	\$ 1,287.77	Feb-19	Lemhi: Salmon Exchange
FTTH	2018-46B	Corning	Aerial Fiber-4	486	\$ 2,670.70	Feb-19	Lemhi: Salmon Exchange
FTTH	2018-7B	Corning	Aerial Fiber-4	1,574.00	\$ 3,121.79	Mar-19	Lemhi: Salmon Exchange
FTTH	2018-24B	Corning	Aerial Fiber-4	240	\$ 141.45	Mar-19	Lemhi: Salmon Exchange
FTTH	20190111	Corning	Aerial Fiber-4	348	\$ 9,084.67	Mar-19	Lemhi: Salmon Exchange
FTTH	20190078	Corning	BF012 Buried Fiber Optic Cable	1,616.00	\$ 19,518.49	Nov-19	Lemhi: Salmon Exchange
FTTH	20190017	Corning	BF012 Buried Fiber Optic Cable	5,168.00	\$ 81,398.60	Nov-19	Lemhi: Salmon Exchange
FTTH	20190017	Corning	BF0024 Buried Fiber Optic Cable	420	\$ 9,327.86	Sep-19	Lemhi: Salmon Exchange
FTTH	20190017	Corning	BF036 Buried Fiber Optic Cable	8,030.00	\$ 137,973.36	Sep-19	Lemhi: Salmon Exchange
FTTH	20190126	Corning	BF04 Buried Fiber Optic Cable	400	\$ 2,777.96	Sep-19	Lemhi: Salmon Exchange
FTTH	20190127	Corning	BF04 Buried Fiber Optic Cable	250	\$ 3,024.18	Dec-19	Lemhi: Salmon Exchange
FTTH	20190132	Corning	BF04 Buried Fiber Optic Cable	242	\$ 7,122.79	Dec-19	Lemhi: Salmon Exchange
FTTH	2018-36B	Corning	BF04 Buried Fiber Optic Cable	300	\$ 4,830.98	Dec-19	Lemhi: Salmon Exchange
FTTH	20190111	Corning	BF04 Buried Fiber Optic Cable	436	\$ 6,071.77	Dec-19	Lemhi: Salmon Exchange
FTTH	20190051	Corning	BF04 Buried Fiber Optic Cable	1,036.00	\$ 3,223.84	Nov-19	Lemhi: Salmon Exchange
FTTH	2004-55	Corning	BF04 Buried Fiber Optic Cable	182	\$ 934.65	Nov-19	Lemhi: Salmon Exchange
FTTH	20190017	Corning	BF04 Buried Fiber Optic Cable	10,952.00	\$ 152,540.93	Nov-19	Lemhi: Salmon Exchange
FTTH	2018-45B	Corning	BF04 Buried Fiber Optic Cable	176	\$ 2,975.46	Sep-19	Lemhi: Salmon Exchange
FTTH	20190047	Corning	BF04 Buried Fiber Optic Cable	690	\$ 9,579.52	Aug-19	Lemhi: Salmon Exchange
FTTH	2018-20B	Corning	BF04 Buried Fiber Optic Cable	894	\$ 6,359.86	Aug-19	Lemhi: Salmon Exchange
FTTH	20190043	Corning	BF04 Buried Fiber Optic Cable	212	\$ 2,462.67	Jul-19	Lemhi: Salmon Exchange
FTTH	20190041	Corning	BF04 Buried Fiber Optic Cable	1,018.00	\$ 1,478.93	Jul-19	Lemhi: Salmon Exchange
FTTH	20190045	Corning	BF04 Buried Fiber Optic Cable	204	\$ 2,801.23	Jul-19	Lemhi: Salmon Exchange
FTTH	2018-46B	Corning	BF04 Buried Fiber Optic Cable	170	\$ 934.24	May-19	Lemhi: Salmon Exchange
FTTH	20190037	Corning	BF04 Buried Fiber Optic Cable	270	\$ 439.66	May-19	Lemhi: Salmon Exchange
FTTH	20190111	Corning	BF04 Buried Fiber Optic Cable	346	\$ 1,162.58	Mar-19	Lemhi: Salmon Exchange

Total Broadband Assets \$ 1,043,989.95

Credit % 3%

Tax Credit \$ 31,319.70