

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

April 16, 2021

VIA Electronic Mail

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

CTB-T-21-02

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

Re: Custer Telephone Broadband Services LLC Application for
Broadband Tax Credit Certification for 2020

Dear Ms. Noriyuki:

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
Cc: Sherry Maestas

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 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 2020, 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:

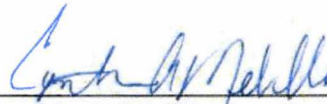
Cynthia A. Melillo
Cynthia A. Melillo PLLC
8385 W. Emerald Street
Boise, ID 83704
(208) 577-5747
cam@camlawidaho.com

Sherry Maestas
Custer Telephone Broadband Services LLC
P.O. Box 324
Challis, ID 83226
(208) 879-4008
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 16th day of April 2021.



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

CERTIFICATE OF SERVICE

I HEREBY CERTIFY that on this 16th day of April 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

**Idaho Broadband Equipment Tax Credit Application
2020 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

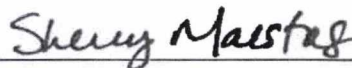
3. Type of company: Telecommunications Carrier, ISP
4. Contact person: Sherry Maestas, Box 324, Challis Id 83226
sherry.maestas@custertel.com
208-879-4008

Equipment Description

5. Broadband services offered: Cable Modem HSI, Fixed Wireless HSI, FTTH HSI
6. Network description: Fiber Optic Fed Cable System that provides Cable Modem Service. Fiber optic transport electronics. Fiber optic backbone and distribution cable. Fixed Wireless Network.
7. Transmission rate: Lowest subscribed rate: 512 Kb per sec to and 128 Kb from subscriber
Lowest advertised: 10 Mb per sec to and 1Mb per sec from a subscriber
Highest advertised: 1 Gb per sec to and 200 Mb per sec from a subscriber
8. Number and percentage of Idaho customers served: 1,775 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	Asset Description	Qty	Capitalized Cost	Date	Exchange
Fixed Wireless Equip	20200020	Cambium	450M 5 GHz PMP 450m Integrated AP	4	37,880.38	Mar-20	Lemhi: Salmon Exchange
Fixed Wireless Equip	20200021	Cisco	Cisco 3750-E 24 Port Canopy	1	2,513.97	Nov-20	Lemhi: Salmon Exchange
Fixed Wireless Equip	20200020	Cambium	Controller for CTM5/CMM5 timing unit	1	1,286.78	Mar-20	Lemhi: Salmon Exchange
Fixed Wireless Equip	20200020	Cambium	CTM-5 56VPower & Sync Injector	1	1,604.50	Mar-20	Lemhi: Salmon Exchange
Fixed Wireless Equip	20200020	Cambium	LED Power Supplies 600W 48V 12.5A	1	1,161.46	Mar-20	Lemhi: Salmon Exchange
Fixed Wireless Equip	20200020	Cambium	cnPulse Sync Generator with GPS	1	404.22	Mar-20	Lemhi: Salmon Exchange
Fixed Wireless Equip	20190005	Cambium	450M 5GHz PMP 450m Integrated Access Pt	3	27,635.10	Jan-20	Lemhi: Salmon Exchange
Fixed Wireless Equip	20190005	Cambium	450M 5GHz PMP 450m Integrated AP LTD	1	7,051.32	Jan-20	Lemhi: Salmon Exchange
Fixed Wireless Equip	20190005	Cambium	Controller for CTM5/CMM5 Timing Unit	2	2,402.62	Jan-20	Lemhi: Salmon Exchange
Fixed Wireless Equip	20190005	Cambium	LED Power Supply 600W 48V 12.5A IP65	2	1,084.31	Jan-20	Lemhi: Salmon Exchange
Fixed Wireless Equip	20190005	Cambium	Cambium 5GHz PMP 450i 90dg Antenna-Refrb	1	2,526.44	Jan-20	Lemhi: Salmon Exchange
Fixed Wireless Equip	20200067	Cambium	450M SE-2	1	10,557.53	Nov-20	Lemhi: Salmon Exchange
Fixed Wireless Equip	20200067	Cambium	450M SW-2	1	10,557.52	Nov-20	Lemhi: Salmon Exchange
Fixed Wireless Equip	20200067	Cambium	450M NW-2	1	10,557.51	Nov-20	Lemhi: Salmon Exchange
Fixed Wireless Equip	20200067	Cambium	CTM-5 56VPower & Sync Injector	1	1,716.78	Nov-20	Lemhi: Salmon Exchange
Fixed Wireless Equip	20200067	Cambium	LED Power Supplies 600W 48V	3	1,242.74	Nov-20	Lemhi: Salmon Exchange
Fixed Wireless Equip	20200067	Cambium	cnPulse Sync Generator with GPS	1	454.17	Nov-20	Lemhi: Salmon Exchange
Fixed Wireless Equip	20200118	Cambium	450M Access Point Carmen 1	1	7,800.07	Dec-20	Lemhi: Salmon Exchange
Fixed Wireless Equip	20200118	Cambium	450M Access Point Carmen 2	1	7,800.08	Dec-20	Lemhi: Salmon Exchange
Fixed Wireless Equip	20200118	Cambium	CMM5	1	965.9	Dec-20	Lemhi: Salmon Exchange
Fixed Wireless Equip	20200118	Cambium	CTM-5 56VPower & Sync Injector	1	1,204.39	Dec-20	Lemhi: Salmon Exchange
Fixed Wireless Equip	20200118	Cambium	cnPulse Sync Generator	1	303.42	Dec-20	Lemhi: Salmon Exchange
Fixed Wireless Equip	20200009	Cambium	Cambium 450B 5 GHz PMP 450m Radio	228	80,624.71	Dec-20	Lemhi: Salmon Exchange
Cable Plant Equip	20200014	Aurora	FORWARD ANALOG RECEIVER 1GHZ	1	830.9	Feb-20	Lemhi: Salmon Exchange
Cable Plant Equip	20200014	Aurora	DIGITAL RECEIVER D-RX 2.125 GBP	1	2,125.42	Feb-20	Lemhi: Salmon Exchange
Cable Plant Equip	20200014	Aurora	DUAL, PLUG IN RECEIVER SPF	1	437.58	Feb-20	Lemhi: Salmon Exchange
Cable Plant Equip	20200014	Aurora	XCVR SPF 4.2GBPX 1310NM 10KM	1	926.55	Feb-20	Lemhi: Salmon Exchange
Cable Plant Equip	20200038	Aurora	Alpha Power Supply w/Inverter	6	6,933.37	Apr-20	Lemhi: Salmon Exchange
FTTH ONT	20200037	Calix	760GX ONT 8POTS 4GE 4RF 1RFX -SALM	1	1,541.59	May-20	Lemhi: Salmon Exchange
FTTH ONT	20200144	Calix	766GX ONT 8POTS 4GE 8DS1 -SALM	1	2,065.29	Dec-20	Lemhi: Salmon Exchange
FTTH ONT	20200094	Calix	717GE ONT 4POTS 4GE-CE -SALM	1	357.73	Aug-20	Lemhi: Salmon Exchange
FTTH ONT	20200087	Calix	717GE ONT 4POTS 4GE-CE -SALM	1	615.94	Jul-20	Lemhi: Salmon Exchange
FTTH ONT	20200087	Calix	717GE ONT 4POTS 4GE-CE -SALM	(1)	-615.94	Jul-20	Lemhi: Salmon Exchange
FTTH ONT	20200087	Calix	717GE ONT 4POTS 4GE-CE -SALM	1	615.94	Jul-20	Lemhi: Salmon Exchange
FTTH ONT	20200027	Calix	717GE ONT 4POTS 4GE-CE -SALM	1	455.09	Apr-20	Lemhi: Salmon Exchange
FTTH ONT	20200019	Calix	717GE ONT 4POTS 4GE-CE -SALM	1	530.83	Feb-20	Lemhi: Salmon Exchange
FTTH ONT	20200068	Calix	762GX ONT 8POTS 8GE 4RF 1RFX -SALM	1	3,515.88	May-20	Lemhi: Salmon Exchange
FTTH ONT	20200008	Calix	844G-1 GIGACENTER 2POTS 4GE -SALM	3	3,263.85	Dec-20	Lemhi: Salmon Exchange
FTTH ONT	20200141	Calix	844G-1 GIGACENTER 2POTS 4GE -SALM	1	560.64	Dec-20	Lemhi: Salmon Exchange
FTTH ONT	20200106	Calix	844G-1 GIGACENTER 2POTS 4GE -SALM	1	213.11	Oct-20	Lemhi: Salmon Exchange
FTTH ONT	20200127	Calix	844G-1 GIGACENTER 2POTS 4GE -SALM	1	672.17	Oct-20	Lemhi: Salmon Exchange
FTTH ONT	20200104	Calix	844G-1 GIGACENTER 2POTS 4GE -SALM	1	213.11	Aug-20	Lemhi: Salmon Exchange

<u>Description</u>	<u>Work Order</u>	<u>Manufacturer/Provider</u>	<u>Asset Description</u>	<u>Qty</u>	<u>Capitalized Cost</u>	<u>Date</u>	<u>Exchange</u>
FTTH ONT	20200039	Calix	844G-1 GIGACENTER 2POTS 4GE -SALM	1	829.35	Jun-20	Lemhi: Salmon Exchange
FTTH ONT	20200077	Calix	844G-1 GIGACENTER 2POTS 4GE -SALM	1	464.75	Jun-20	Lemhi: Salmon Exchange
FTTH ONT	20200033	Calix	844G-1 GIGACENTER 2POTS 4GE -SALM	1	549.61	May-20	Lemhi: Salmon Exchange
FTTH ONT	20200052	Calix	844G-1 GIGACENTER 2POTS 4GE -SALM	1	6,537.25	May-20	Lemhi: Salmon Exchange
FTTH ONT	20200057	Calix	844G-1 GIGACENTER 2POTS 4GE -SALM	1	725.08	May-20	Lemhi: Salmon Exchange
FTTH ONT	20200058	Calix	844G-1 GIGACENTER 2POTS 4GE -SALM	1	370.12	May-20	Lemhi: Salmon Exchange
FTTH ONT	20200030	Calix	844G-1 GIGACENTER 2POTS 4GE -SALM	1	312.21	Mar-20	Lemhi: Salmon Exchange
FTTH ONT	20200064	Calix	812G-1 GIGAHUB 2POTS 4GE UPS PWR -SALM	1	471.54	Jun-20	Lemhi: Salmon Exchange
FTTH ONT	20200012	Calix	812G-1 GIGAHUB 2POTS 4GE UPS PWR -SALM	1	788.29	Feb-20	Lemhi: Salmon Exchange
FTTH ONT	20190149	Calix	812G-1 GIGAHUB 2POTS 4GE UPS PWR -SALM	1	142.25	Jan-20	Lemhi: Salmon Exchange
Buried Fiber Cable	20200006	Corning	BF012 Buried Fiber Optic Cable	4,332	28,229.01	Dec-20	Lemhi: Salmon Exchange
Buried Fiber Cable	20200016	Corning	BF012 Buried Fiber Optic Cable	2,908	44,308.85	May-20	Lemhi: Salmon Exchange
Buried Fiber Cable	20190137	Corning	BF012 Buried Fiber Optic Cable	200	3,150.05	Mar-20	Lemhi: Salmon Exchange
Buried Fiber Cable	20200006	Corning	BF0288 Buried Fiber Optic Cable	7,524	340,984.82	Dec-20	Lemhi: Salmon Exchange
Buried Fiber Cable	20200006	Corning	BF036 Buried Fiber Optic Cable	5,618	55,948.78	Dec-20	Lemhi: Salmon Exchange
Buried Fiber Cable	20200107	Corning	BF04 Buried Fiber Optic Cable	532	2911.51	Dec-20	Lemhi: Salmon Exchange
Buried Fiber Cable	20200006	Corning	BF04 Buried Fiber Optic Cable	13,316	55,808.86	Dec-20	Lemhi: Salmon Exchange
Buried Fiber Cable	20190152	Corning	BF04 Buried Fiber Optic Cable	398	2,374.61	May-20	Lemhi: Salmon Exchange
Buried Fiber Cable	20200016	Corning	BF04 Buried Fiber Optic Cable	836	7,369.94	May-20	Lemhi: Salmon Exchange
Buried Fiber Cable	20200028	Corning	BF04 Buried Fiber Optic Cable	428	10,204.48	May-20	Lemhi: Salmon Exchange
Buried Fiber Cable	20200036	Corning	BF04 Buried Fiber Optic Cable	614	5,278.85	May-20	Lemhi: Salmon Exchange
Buried Fiber Cable	20200047	Corning	BF04 Buried Fiber Optic Cable	788	12,128.64	May-20	Lemhi: Salmon Exchange
Buried Fiber Cable	20200052	Corning	BF04 Buried Fiber Optic Cable	830	3,687.49	May-20	Lemhi: Salmon Exchange
Buried Fiber Cable	20200068	Corning	BF04 Buried Fiber Optic Cable	94	45.35	May-20	Lemhi: Salmon Exchange
Buried Fiber Cable	20200006	Corning	BF096 Buried Fiber Optic Cable	1,120	20,341.89	Dec-20	Lemhi: Salmon Exchange
					848,558.55		
					3%		
					25,456.76		