

Cynthia A. Melillo PLLC
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CASE NO. CTB-T-24-01

March 25, 2024

VIA Electronic Mail

Monica Barrios-Sanchez, 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

Re: Custer Telephone Broadband Services LLC Application for
Broadband Tax Credit Certification for 2023

Dear Ms. Barrios-Sanchez:

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
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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 2023, 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. 35297 in Case No. GNR-T-21-10.

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 25th day of March 2024.



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

CERTIFICATE OF SERVICE

I HEREBY CERTIFY that on this 25th day of March 2024, I caused to be served a true and correct copy of the foregoing by the method indicated below, and addressed to the following:

Monica Barrios-Sanchez, 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

**Idaho Broadband Equipment Tax Credit Application
2023 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 1 Gb per sec from a subscriber
8. Number and percentage of Idaho customers served: 1,950 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
Chief Financial Officer
Custer Telephone Broadband Services,

Work Order	Asset	Manufacturer/ Provider	Brand	Model	Asset Description	Quantity	Capitalized Cost	Period	Exchange
20230013	1406400073	Cambium	Cambium	450B	PMP450B 5GHz Radios	1	390.72	Dec-23	Lemhi: Salmom Exchange
20230006	1406400110	Cambium	Cambium	450B	Cambium 450B 5 GHz PMP 450m Radio	2	693.50	Nov-23	Lemhi: Salmom Exchange
20230019	2212000189	Chatsworth	Chatsworth	15254-703	CHATSWORTH 4 POST RACK	10	2,358.32	Oct-23	Lemhi: Salmom Exchange
20230031	2232001365	Calix	Calix	711GX	711GX ONT 2POTS 1GE 1FE -SALM	1	370.43	Jul-23	Lemhi: Salmom Exchange
20230006	2232001366	Calix	Calix	844G	844G-1 GIGACENTER 2POTS 4GE -SALM	1	(251.67)	Nov-23	Lemhi: Salmom Exchange
20230006	2232001367	Calix	Calix	812G	812G-1 GIGAHUB 2POTS 4GE UPS PWR	1	170.45	Nov-23	Lemhi: Salmom Exchange
20220030	2232001401	Calix	Calix	E7-2	E7-2 Field Install Package	1	1,029.73	Dec-23	Lemhi: Salmom Exchange
20220030	2232001402	Calix	Calix	E7-2	E7-2 GPON-8 r2 card	2	23,358.68	Dec-23	Lemhi: Salmom Exchange
20220030	2232001403	Calix	Calix	60Km	GPON SFP OIM, Class C+, 60Km	8	8,672.28	Dec-23	Lemhi: Salmom Exchange
20230077	2232001404	Calix	Calix	GS4227	U6X ONT Salmom	50	44,263.55	Dec-23	Lemhi: Salmom Exchange
20230006	2232001404	Calix	Calix	GS4228	U6X ONT Salmom	7	2,251.85	Nov-23	Lemhi: Salmom Exchange
20230056	2232001404	Calix	Calix	GS4229	U6X ONT Salmom	13	5,464.71	Sep-23	Lemhi: Salmom Exchange
20230031	2232001407	Calix	Calix	GS4230	U6X ONT Salmom	23	15,261.35	Jul-23	Lemhi: Salmom Exchange
20230025	2232001408	Calix	Calix	E7	Baker Cabinet E7 Shelf	1	886.56	Dec-23	Lemhi: Salmom Exchange
20230025	2232001409	Calix	Calix	E7-2 XG801	Baker cabinet 801 card	2	29,792.27	Dec-23	Lemhi: Salmom Exchange
20230003	2232001410	Clearfield	Clearfield	100-05642	Baker Cabinet XGS-PON SFPs	8	17,646.15	Dec-23	Lemhi: Salmom Exchange
20230003	2232001411	Clearfield	Clearfield	100-02150	Baker Cabinet 10GE BIDI SFP+	2	3,344.35	Dec-23	Lemhi: Salmom Exchange
20230003	2232001413	Clearfield	Clearfield	ODC-2000F	CLEARFIELD CABINET W/SPLITTERS	1	75,013.77	Dec-23	Lemhi: Salmom Exchange
20230003	2232001414	NorthStar	NorthStar	NSB 170	NORTH STAR BATTERIES (4)	4	5,621.27	Dec-23	Lemhi: Salmom Exchange
20230003	2232001415	Calix	Calix	XGS-PON	XGS-PON SFP+ 40km (2)	2	5,151.92	Dec-23	Lemhi: Salmom Exchange
20210157	2423100101	Corning	Corning	FIB 12CT	BF012 Buried Fiber Optic Cable	4418	47,124.64	Dec-23	Lemhi: Salmom Exchange
20230029	2423100101	Corning	Corning	FIB 12CT	BF012 Buried Fiber Optic Cable	836	12,799.47	Sep-23	Lemhi: Salmom Exchange
20210157	2423100113	Corning	Corning	FIB 24CT	BF024 Buried Fiber Optic Cable	1466	20,702.74	Dec-23	Lemhi: Salmom Exchange
20210157	2423100116	Corning	Corning	FIB 288CT	BF0288 Buried Fiber Optic Cable	13982	1,088,131.22	Dec-23	Lemhi: Salmom Exchange
20210157	2423100119	Corning	Corning	FIB 4CT	BF04 Buried Fiber Optic Cable	14184	84,238.66	Dec-23	Lemhi: Salmom Exchange
20230072	2423100119	Corning	Corning	FIB 4CT	BF04 Buried Fiber Optic Cable	200	1,503.07	Nov-23	Lemhi: Salmom Exchange
20230060	2423100119	Corning	Corning	FIB 4CT	BF04 Buried Fiber Optic Cable	269	1,609.41	Aug-23	Lemhi: Salmom Exchange
20230046	2423100119	Corning	Corning	FIB 4CT	BF04 Buried Fiber Optic Cable	226	1,310.42	Jun-23	Lemhi: Salmom Exchange
20230039	2423100001	Corning	Corning	FIB 12CT	BF012 Buried Fiber Optic Cable	380	1,772.37	Jun-23	Lemhi: Salmom Exchange
20230051	2423100019	Corning	Corning	FIB 4CT	BF04 Buried Fiber Optic Cable	588	2,242.30	Jul-23	Lemhi: Salmom Exchange

Total Broadband equipment placed in service \$ 1,502,924.49

Rate 0.03

Tax Credit \$ 45,087.73