

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

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

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

cus-T-20-01

Re: Custer Telephone Cooperative, Inc. Application for Broadband Tax
Credit Certification for 2019

Dear Ms. Hanian:

Enclosed for filing, please find a copy of Custer Telephone Cooperative 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

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 Cooperative, Inc.

BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION

IN THE MATTER OF THE APPLICATION
OF CUSTER TELEPHONE COOPERATIVE,
INC., FOR BROADBAND TAX CREDIT
CERTIFICATION

Case No.

**CUSTER TELEPHONE
COOPERATIVE, INC.'S
APPLICATION**

Custer Telephone Cooperative, Inc. (“Custer Telephone” 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, Custer Telephone states as follows:

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

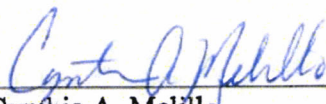
Cynthia A. Melillo
Cynthia A. Melillo PLLC
8385 W. Emerald Street
Boise, ID 83704
(208) 577-5747
cam@camlawidaho.com

Sherry Maestas
Custer Telephone Cooperative, Inc.
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, Custer Telephone 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 2nd day of June 2020.



Cynthia A. Melillo
CYNTHIA A. MELILLO PLLC
Attorneys for Custer Telephone Cooperative, Inc.

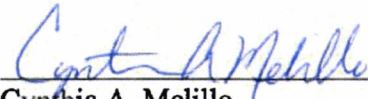
CERTIFICATE OF SERVICE

I HEREBY CERTIFY that on this 2nd 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

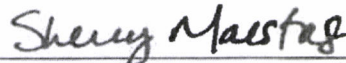
1. Name of company: Custer Telephone Co-op Inc.
2. Address: Box 324, 1101 East Main Ave., Challis Idaho 83226
3. Type of company: Telecommunications Carrier, ISP, Wireless Provider, Long Distance provider
4. Contact person: Sherry Maestas, Box 324, Challis ID 83226
sherry.maestas@custertel.com
208-879-4008

Equipment Description

5. Broadband services offered: FTTH and ADSL type services
6. Network description: Fiber optic fed DLC's with 12K non-loaded copper distribution cable, Fiber to the Home electronics, Fiber optic transport electronics, Fiber optic backbone and distribution cable.
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: 1,417 customers with broadband service out of 1,600 possible
9. Equipment list: See attached Broadband Equipment List

Custer Telephone Cooperative, Inc. 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 Co-op Inc.

Custer Telephone Cooperative, Inc.
2019 Broadband Tax Credit Application

6/2/2020

Description	Work Order	Manufacturer/Provider	Model or ID No.	Cost	Installed date	County Locations
DSL Transport	20190142	AFC/Tellabs	4-1G 1000 BASE ZX SFP	\$ 918.36	Dec-19	Custer: Challis Exchange
DSL Transport	20190142	Calix	2-1GE SFP SGL MODE DUAL FIBR TRANSCIEVER	\$ 322.53	Dec-19	Custer: Challis Exchange
DSL Transport	20190142	Calix	2-1GE SFP SGL MODE DUAL FIBR TRANSCIEVER	\$ 1,341.05	Dec-19	Custer: Challis Exchange
FTH ONT	20190062	Calix	1-711GE ONT	\$ 317.26	Jun-19	Custer: Challis Exchange
FTH ONT	20190050	Calix	1-711GX ONT 2POTS 2GE-CE	\$ 307.15	May-19	Custer: Challis Exchange
FTH ONT	20190085	Calix	1-711GX ONT 2POTS 1GE 1FE	\$ 251.80	Aug-19	Custer: Challis Exchange
FTH ONT	20190097	Calix	2-711GX ONT 2POTS 1GE 1FE	\$ 577.07	Sep-19	Custer: Challis Exchange
FTH ONT	20190145	Calix	1-711GX ONT 2POTS 1GE 1FE	\$ 504.75	Dec-19	Custer: Challis Exchange
FTH ONT	20190012	Calix	1-717GE ONT 4POTS 4GE-CE	\$ 1,939.63	May-19	Custer: Challis Exchange
FTH ONT	20190065	Calix	1-717GE ONT 4POTS 4GE-CE	\$ 355.10	Jun-19	Custer: Challis Exchange
FTH ONT	20190100	Calix	1-762GX ONT 8POTS 8GE 4R	\$ 3,263.88	Dec-19	Custer: Challis Exchange
FTH ONT	20190031	Calix	1-803G GIGAPONIT ONT 1POTS 1 GE	\$ 369.24	May-19	Custer: Challis Exchange
FTH ONT	20190100	Calix	1-812G-1 GIGACENTER 2POTS 4GE UPS PWR	\$ 717.76	Dec-19	Custer: Challis Exchange
FTH ONT	20190087	Calix	2-812G-1 GIGAHUB 2POTS 4GE UPS PWR	\$ 508.50	Aug-19	Custer: Challis Exchange
FTH ONT	20190116	Calix	1-812G-1 GIGAHUB 2POTS 4GE UPS PWR	\$ 644.19	Oct-19	Custer: Challis Exchange
FTH ONT	20190139	Calix	2-812G-1 GIGAHUB 2POTS 4GE UPS PWR	\$ 1,132.46	Dec-19	Custer: Challis Exchange
FTH ONT	20190031	Calix	1-819G GIGAHUB 4GE 2POTS POE	\$ 369.25	May-19	Custer: Challis Exchange
FTH ONT	2017-59	Calix	1-844G GigaCenter Test w/ mesh wifi	\$ 1,539.56	Feb-19	Custer: Challis Exchange
FTH ONT	20190130	Calix	1-844G-1 GIGACENTER 2 POTS 4GE	\$ 444.57	Dec-19	Custer: Challis Exchange
FTH ONT	20190083	Calix	1-844G-1 GIGACENTER 2 POTS 4GE	\$ 350.05	Aug-19	Custer: Challis Exchange
FTH ONT	20190058	Calix	1-844G-1 GIGACENTER 2 POTS 4GE	\$ 384.91	Jun-19	Custer: Challis Exchange
FTH ONT	20190011	Calix	6-844G-1 GIGACENTER 2POTS 4GE	\$ 3,239.80	Aug-19	Custer: Challis Exchange
FTH ONT	20190088	Calix	2-844G-1 GIGACENTER 2 POTS 4GE	\$ 1,035.14	Sep-19	Custer: Challis Exchange
FTH ONT	20190089	Calix	1-844G-1 GIGACENTER 2 POTS 4GE	\$ 490.45	Oct-19	Custer: Challis Exchange
FTH ONT	20190105	Calix	1-844G-1 GIGACENTER 2 POTS 4GE	\$ 625.39	Oct-19	Custer: Challis Exchange
FTH ONT	20190106	Calix	1-844G-1 GIGACENTER 2 POTS 4GE	\$ 440.17	Oct-19	Custer: Challis Exchange
FTH ONT	20190115	Calix	1-844G-1 GIGACENTER 2 POTS 4GE	\$ 910.33	Oct-19	Custer: Challis Exchange
FTH ONT	20190148	Calix	1-844G-1 GIGACENTER 2 POTS 4GE	\$ 498.88	Dec-19	Custer: Challis Exchange
FTH ONT	20190151	Calix	1-844G-1 GIGACENTER 2 POTS 4GE	\$ 460.18	Dec-19	Custer: Challis Exchange
FTH ONT	20190129	Calix	1-844G-1 GIGACENTER 2 POTS 4GE	\$ 383.34	Dec-19	Custer: Challis Exchange
FTH ONT	20190136	Calix	1-844G-1 GIGACENTER 2 POTS 4GE	\$ 642.57	Dec-19	Custer: Challis Exchange
FTH ONT	20190100	Calix	29-844G-1 GIGACENTER 2POTS 4GE '19 CHLS FTT	\$ 17,172.01	Dec-19	Custer: Challis Exchange
FTH ONT	20190099	Calix	1-844G-1 GIGACENTER 2 POTS 4GE	\$ 594.77	Sep-19	Custer: Challis Exchange
DSL Transport	20190142	AFC/Tellabs	4-AFC/TELLABE GBE222 UPLINK/TRNSPORT CARD	\$ 4,031.64	Dec-19	Custer: Challis Exchange
DSL Equipment	20190056	AFC/Tellabs	2-AFC/TELLABS ADSL2+ 6+6 CARD	\$ 1,426.39	Sep-19	Custer: Challis Exchange
DSL Equipment	20190074	AFC/Tellabs	2-AFC240 HEAT EXCHANGER KIT	\$ 6,444.68	May-19	Custer: Clayton Exchange
FTH	20190001	Corning	BFO04E Buried Fiber Optic Cable	\$ 103,560.64	Oct-19	Custer: Challis Exchange
FTH	20190001	Corning	BFO096 Buried Fiber Optic Cable	\$ 95,611.52	Dec-19	Custer: Challis Exchange
FTH	20190121	Corning	BFO12 Buried Fiber Optic Cable	\$ 1,940.28	Dec-19	Lemhi: Elk Bend Exchange
FTH	20190001	Corning	BFO12 Buried Fiber Optic Cable	\$ 159,905.95	Dec-19	Custer: Challis Exchange
FTH	20190135	Corning	BFO12 Buried Fiber Optic Cable	\$ 23,605.83	Dec-19	Custer: Challis Exchange
FTH	20190001	Corning	BFO12E Buried Fiber Optic Cable	\$ 82,069.01	Dec-19	Custer: Challis Exchange
FTH	20190001	Corning	BFO144 Buried Fiber Optic Cable	\$ 55,953.00	Dec-19	Custer: Challis Exchange
FTH	20190001	Corning	BFO144E Buried Fiber Optic Cable	\$ 51,878.98	Dec-19	Custer: Challis Exchange

Custer Telephone Cooperative, Inc.
2019 Broadband Tax Credit Application

6/2/2020

Description	Work Order	Manufacturer/Provider	Model or ID No.	Cost	Installed date	County Locations
FTTH	20190001	Corning	BFO24 Buried Fiber Optic Cable	\$ 49,066.57	Dec-19	Custer: Challis Exchange
FTTH	20190026	Corning	BFO24 Buried Fiber Optic Cable	\$ 2,379.38	Oct-19	Custer: Challis Exchange
FTTH	20190001	Corning	BFO24E Buried Fiber Optic Cable	\$ 41,377.22	Dec-19	Custer: Challis Exchange
FTTH	2018-27	Corning	BFO4 Buried Fiber Optic Cable	\$ 3,490.88	Dec-19	Custer: Challis Exchange
FTTH	2018-27	Corning	BFO4 Buried Fiber Optic Cable	\$ 50,901.21	Dec-19	Custer: Challis Exchange
FTTH	20190113	Corning	BFO4 Buried Fiber Optic Cable	\$ 990.13	Dec-19	Custer: Challis Exchange
FTTH	20190001	Corning	BFO4 Buried Fiber Optic Cable	\$ 409,099.41	Dec-19	Custer: Challis Exchange
FTTH	20190114	Corning	BFO4 Buried Fiber Optic Cable	\$ 3,357.61	Nov-19	Custer: Challis Exchange
FTTH	20190069	Corning	BFO4 Buried Fiber Optic Cable	\$ 877.30	Oct-19	Custer: Challis Exchange
FTTH	20190071	Corning	BFO4 Buried Fiber Optic Cable	\$ 887.08	Oct-19	Custer: Challis Exchange
FTTH	20190070	Corning	BFO4 Buried Fiber Optic Cable	\$ 1,495.56	Oct-19	Lemhi: Elk Bend Exchange
FTTH	20190060	Corning	BFO4 Buried Fiber Optic Cable	\$ 1,447.39	Jul-19	Lemhi: Elk Bend Exchange
FTTH	20190008	Corning	BFO4 Buried Fiber Optic Cable	\$ 4,537.77	May-19	Custer: Challis Exchange
FTTH	20190001	Corning	BFO432IE Buried Fiber Optic Cable	\$ 208,796.19	Dec-19	Custer: Challis Exchange
FTTH	20190001	Corning	BFO48 Buried Fiber Optic Cable	\$ 189,030.39	Dec-19	Custer: Challis Exchange
FTTH	20190001	Corning	BFO96E Buried Fiber Optic Cable	\$ 29,774.32	Dec-19	Custer: Challis Exchange
GPON Equipment	20190036	Calix	2-E7-2 GPON-4 R2 LINE CARD	\$ 27,108.11	Sep-19	Custer: Challis Exchange
GPON Equipment	20190036	Calix	1-E7-2 SHELF W/ BLANK CARD	\$ 1,191.80	Sep-19	Custer: Challis Exchange
GPON Equipment	20190036	Calix	8-GPON SPF OIM TRANSCIEVER CLS B 20Km	\$ 7,579.53	Sep-19	Custer: Challis Exchange
GPON Equipment	20190036	Calix	3-SFP 1GE TRANSCIEVER SIN MOD DUAL FIBER	\$ 3,296.05	Sep-19	Custer: Challis Exchange
GPON Equipment	20190036	Calix	2-SFP 1GE UTP COPPER RJ-45 100m	\$ 347.68	Sep-19	Custer: Challis Exchange
GPON Equipment	20190036	Calix	2-SFP+-10GE TRANSCIEVER SIG MOD DUAL FIBER	\$ 3,849.65	Sep-19	Custer: Challis Exchange
FTTH Distribution Equipment	20190144	ADF	15-SPLITTER 1X32 SC/APC	\$ 17,753.58	Dec-19	Custer: Challis Exchange
DSL Equipment	20190075	AFC/Tellabs	1-VDSL2 6+6B CARD	\$ 804.30	Aug-19	Custer: Clayton Exchange
DSL Equipment	20190075	AFC/Tellabs	1-VDSL2 6+6B CARD	\$ 804.30	Aug-19	Custer: Clayton Exchange
DSL Equipment	20190075	AFC/Tellabs	1-8XVDSL2 6+6B CARD	\$ 8,250.36	Aug-19	Custer: Clayton Exchange
DSL Equipment	20190142	Tri Tower	3-ZX 80KM SINGLE MODE SFP	\$ 520.46	Dec-19	Custer: Challis Exchange
Wireless BB Equipment	20190007	Nokia	8-Airscale Indoor LTE Hardware	\$ 88,812.86	Sep-19	Custer: Multiple Locations
Wireless BB Equipment	20190007	Power Product	1-Converter System	\$ 25,206.95	Sep-19	Custer: Multiple Locations
Wireless BB Equipment	20190007	NetSure	1-Netsure 7100 Power System	\$ 85,821.48	Sep-19	Custer: Multiple Locations
Wireless BB Equipment	20190052	Ericsson	5-LTE Wireless Base Station BFL901009/1	\$ 11,459.14	Aug-19	Custer: Multiple Locations
Wireless BB Equipment	20190052	Ericsson	13-Remote Radio Unit 11.812 L700	\$ 222,438.93	Aug-19	Custer: Multiple Locations
Wireless BB Equipment	20190052	Ericsson	5-Erison Baseband 5212	\$ 25,162.80	Aug-19	Custer: Multiple Locations
Wireless BB Equipment	2018-29	Nokia	1-3G CORE 2 CARD	\$ 745.23	Dec-19	Lemhi: Elk Bend
Wireless BB Equipment	2018-29	Comscope	6-Antenna Omni DEN Fem 694-896MHz 9dB	\$ 23,671.55	Dec-19	Lemhi: Elk Bend
Wireless BB Equipment	2018-29	Calix	1-Cabinet-Controller, Breaker Panel, Batt	\$ 11,367.94	Dec-19	Lemhi: Elk Bend
Wireless BB Equipment	2018-29	Nokia	1-LTE BBU	\$ 26,718.93	Dec-19	Lemhi: Elk Bend
Wireless BB Equipment	2018-29	Nokia	4-REMOTE RADIO HEADS (RRU)& LICENSE	\$ 114,000.13	Dec-19	Lemhi: Elk Bend
Wireless BB Equipment	2018-29	Ericsson	1-3G CM2 CARD	\$ 694.70	Dec-19	Lemhi: Elk Bend
Wireless BB Equipment	2018-29	Ericsson	1-XCEM 64 CARD	\$ 884.17	Dec-19	Lemhi: Elk Bend
Wireless BB Equipment	2018-29	Ericsson	2-DOM MCDTS EVDO CARD	\$ 631.55	Dec-19	Lemhi: Elk Bend
Wireless BB Equipment	2018-29	Ericsson	1-POWER DIST RACK MT SHELF	\$ 4,981.69	Dec-19	Lemhi: Elk Bend
Wireless BB Equipment	2018-29	Vertiv	4-RAYCAP OVP	\$ 14,171.74	Dec-19	Lemhi: Elk Bend
Wireless BB Equipment	2018-29	Raycap	12-ANTENNA OMNI DIN FEM	\$ 41,598.18	Dec-19	Lemhi: Elk Bend

Custer Telephone Cooperative, Inc.
2019 Broadband Tax Credit Application

6/2/2020

Description	Work Order	Manufacturer/Provider	Model or ID No.	Cost	Installed date	County Locations
Wireless BB Equipment	2018-29 Vertiv		2-CABINET NETXTENT FLEX	\$ 26,091.14	Dec-19	Lemhi: Elk Bend
Wireless BB Equipment	2018-29 GNB		16-BATTERY SYSTEM	\$ 7,416.15	Dec-19	Lemhi: Elk Bend
Wireless BB Equipment	2018-29 NetSure		2-MINI POWER SYSTEM	\$ 6,924.09	Dec-19	Lemhi: Elk Bend
Wireless BB Equipment	2018-29 NetSure		5-RECTIFIER 500W 1X2	\$ 3,083.25	Dec-19	Lemhi: Elk Bend

Total Broadband Assets

3%

Total Credit

\$ 2,440,376.85
\$ 73,211.31