

Cynthia A. Melillo PLLC  
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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

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

CUS-T-21-01

Re: Custer Telephone Cooperative, Inc. Application for Broadband Tax  
Credit Certification for 2020

Dear Ms. Noriyuki:

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  
Cc: Sherry Maestas

Cynthia A. Melillo [ISB No. 5819]  
CYNTHIA A. MELILLO PLLC  
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Boise, ID 83704  
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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 2020, 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](mailto:cam@camlawidaho.com)

Sherry Maestas  
Custer Telephone Cooperative, Inc.  
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, 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 16<sup>th</sup> day of April 2021.

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



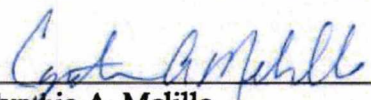
**CERTIFICATE OF SERVICE**

I HEREBY CERTIFY that on this 16<sup>th</sup> 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**

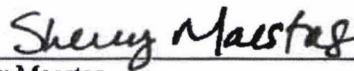
1. Name of company: Custer Telephone Cooperative, Inc.
2. Address: Box 324, 1101 East Main Ave., Challis Idaho 83226
3. Type of company: Telecommunications Carrier, ISP, Wireless Provider, Long Distance provider
4. Contact person: Sherry Maestas, Box 324, Challis ID 83226  
sherry.maestas@custertel.com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

**Equipment Description**

5. Broadband services offered: ADSL, VDSL FTTH and Wireless services
6. Network description: Fiber optic fed DLC's with 12K non-loaded copper distribution cable, Fiber optic backbone and transport electronics, Fiber to the Home distribution and electronics, 3G & 4G wireless data.
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: 1,528 customers with broadband service out of 1,700 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 Cooperative, Inc.

Description	Work Order	Manufacturer/Provider	Qty	Model or ID No.	Cost	Installed Date	County Locations
Wireless BB Equip	20190052	Ericsson	4	LTE Wireless Base Station BFL901009/1	\$ 7,560.00	Jul-20	Custer: Clayton Exchange
Wireless BB Equip	20200085	Comscope	1	COMMSCOPE MT050C DEHYDRATOR FOR CHALL	\$ 3,239.00	Aug-20	Custer: Clayton Exchange
Wireless BB Equip	20190131	Comscope	7	OMNI ANTENNAS	\$ 35,488.83	Dec-20	Custer: Clayton Exchange
Wireless BB Equip	20190131	Comscope	5	OMNI ANTENNAS INVERTED	\$ 22,814.36	Dec-20	Custer: Clayton Exchange
Wireless BB Equip	20190131	Nokia	1	AIRSCALE BBU	\$ 30,460.93	Dec-20	Custer: Clayton Exchange
Wireless BB Equip	20190131	Nokia	2	NOKIA REMOTE RADIO HEAD	\$ 24,609.89	Dec-20	Custer: Clayton Exchange
Wireless BB Equip	20190131	Ericsson	1	ERICSSON BASEBAND 6630	\$ 48,002.49	Dec-20	Custer: Clayton Exchange
Wireless BB Equip	20190131	Ericsson	2	ERICSSON RRH 4449	\$ 54,610.70	Dec-20	Custer: Clayton Exchange
Wireless BB Equip	20190131	Cisco	1	CISCO NCS 520 Switch	\$ 3,142.67	Dec-20	Custer: Clayton Exchange
Wireless BB Equip	20190131	Cisco	1	CISCO NCS 520 METRO ACCESS LICENSE	\$ 997.67	Dec-20	Custer: Clayton Exchange
Wireless BB Equip	20190131	Cisco	1	CISCO NCS 520 SPARE	\$ 3,142.67	Dec-20	Custer: Clayton Exchange
Wireless BB Equip	20190131	Cisco	1	CISCO NCS520 Metro Access Licenses Spare	\$ 997.67	Dec-20	Custer: Clayton Exchange
Wireless BB Equip	20190131	Mesa	1	Mesa Sport Cabinet	\$ 9,177.12	Dec-20	Custer: Clayton Exchange
Wireless BB Equip	20190131	Eltek	1	Eltek rectifier chassis	\$ 1,346.24	Dec-20	Custer: Clayton Exchange
Wireless BB Equip	20190131	Power Products	1	Controller	\$ 1,265.82	Dec-20	Custer: Clayton Exchange
Wireless BB Equip	20190131	Power Products	3	50 amp rectifier	\$ 4,509.47	Dec-20	Custer: Clayton Exchange
Wireless BB Equip	20190131	Power Products	8	170ah battery	\$ 8,860.66	Dec-20	Custer: Clayton Exchange
Wireless BB Equip	20190131	Raycap	2	Raycap OVP	\$ 9,176.47	Dec-20	Custer: Clayton Exchange
Wireless BB Equip	20190131	Nortel	1	CDMA BTS	\$ 15,182.35	Dec-20	Custer: Clayton Exchange
Wireless BB Equip	20190131	Power Products	1	POWER DISTRIBUTION RACK	\$ 6,919.12	Dec-20	Custer: Clayton Exchange
FTTH ONT	20200051	Calix	1	711GE ONT 2POTS 2GE-CE -CHLS	\$ 512.45	May-20	Custer: Challis Exchange
FTTH ONT	20200076	Calix	1	711GE ONT 2POTS 2GE-CE -CHLS	\$ 372.82	Jun-20	Custer: Challis Exchange
FTTH ONT	20200026	Calix	1	711GX ONT 2POTS 1GE 1FE -CHLS	\$ 650.25	May-20	Custer: Challis Exchange
FTTH ONT	20200071	Calix	2	711GX ONT 2POTS 1GE 1FE -CHLS	\$ 676.17	Jun-20	Custer: Challis Exchange
FTTH ONT	20200002	Calix	1	711GX ONT 2POTS 1GE 1FE -CHLS	\$ 640.76	Dec-20	Custer: Challis Exchange
FTTH ONT	20200119	Calix	1	714 ONT 4 POTS 2-ETHERNET -CHLS	\$ 298.40	Oct-20	Custer: Challis Exchange
FTTH ONT	20200003	Calix	8	812G-1 GIGAHUB 2POTS 4GE UPS PWR -CHLS	\$ 2,312.77	Sep-20	Custer: Challis Exchange
FTTH ONT	20200005	Calix	1	812G-1 GIGAHUB 2POTS 4GE UPS PWR -CHLS	\$ 933.75	Dec-20	Lemhi: Elk Bend Exchange
FTTH ONT	20200002	Calix	4	812G-1 GIGAHUB 2POTS 4GE UPS PWR -CHLS	\$ 1,926.52	Dec-20	Custer: Challis Exchange
FTTH ONT	20200010	Calix	1	844G-1 GIGACENTER 2POTS 4GE -CHLS	\$ 351.92	Jan-20	Custer: Challis Exchange
FTTH ONT	20200029	Calix	1	844G-1 GIGACENTER 2POTS 4GE -CHLS	\$ 931.61	Apr-20	Custer: Challis Exchange
FTTH ONT	20200044	Calix	6	844G-1 GIGACENTER 2POTS 4GE -CHLS	\$ 3,111.43	May-20	Custer: Challis Exchange
FTTH ONT	20200069	Calix	7	844G-1 GIGACENTER 2POTS 4GE -CHLS	\$ 4,152.49	Jun-20	Custer: Challis Exchange
FTTH ONT	20200083	Calix	2	844G-1 GIGACENTER 2POTS 4GE -CHLS	\$ 737.82	Jul-20	Custer: Challis Exchange
FTTH ONT	20200102	Calix	4	844G-1 GIGACENTER 2POTS 4GE -CHLS	\$ 2,066.21	Aug-20	Custer: Challis Exchange
FTTH ONT	20200003	Calix	75	844G-1 GIGACENTER 2POTS 4GE -CHLS	\$ 36,993.96	Sep-20	Custer: Challis Exchange
FTTH ONT	20200134	Calix	2	844G-1 GIGACENTER 2POTS 4GE -CHLS	\$ 1,135.47	Nov-20	Custer: Challis Exchange
FTTH ONT	20200002	Calix	61	844G-1 GIGACENTER 2POTS 4GE -CHLS	\$ 46,939.85	Dec-20	Custer: Challis Exchange
GPON Equipment	20200048	Calix	1	E7-2 GPON-8 r2 card Clayton	\$ 21,127.40	Dec-20	Custer: Clayton Exchange
GPON Equipment	20200048	Calix	1	E7-2 GPON-8 r2 card Elk Bend	\$ 21,127.40	Dec-20	Lemhi: Elk Bend Exchange
GPON Equipment	20200048	Calix	1	E7-2 GPON-8 r2 card May	\$ 21,127.40	Dec-20	Lemhi: May Exchange
GPON Equipment	20200048	Calix	1	E7-2 GPON-8 r2 card Spare	\$ 21,127.40	Dec-20	Custer: Challis Exchange
GPON Equipment	20200048	Calix	2	E7-2 NGPON2-4 card Clayton	\$ 41,241.42	Dec-20	Custer: Clayton Exchange



Description	Work Order	Manufacturer/Provider	Qty	Model or ID No.	Cost	Installed Date	County Locations
GPON Equipment	20200048	Calix	1	E7-2 NGPON2-4 card May	\$ 20,630.43	Dec-20	Lemhi: May Exchange
GPON Equipment	20200048	Calix	1	E7-2 NGPON2-4 Card Spare	\$ 20,610.99	Dec-20	Custer: Challis Exchange
DSL Equipment	20200017	AFC/Tellabs	5	ADSL2+6X6 AFC CARDS	\$ 814.50	Feb-20	Custer: Challis Exchange
DSL Equipment	20200017	AFC/Tellabs	10	VDSL2+6X6 BONDED AFC CARDS	\$ 9,358.00	Feb-20	Custer: Challis Exchange
DSL Equipment	20200093	AFC/Tellabs	10	VDSL2+6X6 BONDED AFC CARDS	\$ 11,157.12	Dec-20	Custer: Challis Exchange
Buried Fiber Cable	20200053	Corning	200	BFO4 Buried Fiber Optic Cable	\$ 82.81	May-20	Custer: Challis Exchange
Buried Fiber Cable	20200025	Corning	654	BFO4 Buried Fiber Optic Cable	\$ 3,102.98	Jun-20	Lemhi: Elk Bend Exchange
Buried Fiber Cable	20200103	Corning	310	BFO4 Buried Fiber Optic Cable	\$ 1,139.00	Sep-20	Custer: Challis Exchange
Buried Fiber Cable	20200132	Corning	270	BFO4 Buried Fiber Optic Cable	\$ 1,947.81	Nov-20	Custer: Challis Exchange
Buried Fiber Cable	20200131	Corning	428	BFO4 Buried Fiber Optic Cable	\$ 3,418.66	Nov-20	Custer: Challis Exchange
Buried Fiber Cable	20200001	Corning	46,384	BFO12 Buried Fiber Optic Cable	\$ 36,191.91	Dec-20	Custer: Challis Exchange
Buried Fiber Cable	20200056	Corning	1,050	BFO24 Buried Fiber Optic Cable	\$ 1,753.62	Dec-20	Custer: Clayton Exchange
Buried Fiber Cable	20190141	Corning	2,350	BFO24 Buried Fiber Optic Cable	\$ 42,028.20	Dec-20	Lemhi: Elk Bend Exchange
Buried Fiber Cable	20200001	Corning	3,786	BFO24 Buried Fiber Optic Cable	\$ 3,757.54	Dec-20	Custer: Challis Exchange
Buried Fiber Cable	20200001	Corning	24,246	BFO288 Buried Fiber Optic Cable	\$ 131,572.18	Dec-20	Custer: Challis Exchange
Buried Fiber Cable	20200081	Corning	900	BFO4 Buried Fiber Optic Cable	\$ 1,102.03	Dec-20	Custer: Clayton Exchange
Buried Fiber Cable	20190141	Corning	1,170	BFO4 Buried Fiber Optic Cable	\$ 10,881.08	Dec-20	Lemhi: Elk Bend Exchange
Buried Fiber Cable	20200001	Corning	33,580	BFO4 Buried Fiber Optic Cable	\$ 17,231.31	Dec-20	Custer: Challis Exchange
Buried Fiber Cable	20200001	Corning	2,200	BFO48 Buried Fiber Optic Cable	\$ 2,701.85	Dec-20	Custer: Challis Exchange
Buried Fiber Cable	20200001	Corning	2,292	BFO96E Buried Fiber Optic Cable	\$ 4,984.57	Dec-20	Custer: Challis Exchange
Buried Cable	20200121	General Cable	418	Buried Cable-BFC12-22	\$ 3,986.77	Nov-20	Custer: Challis Exchange
Buried Cable	20200023	General Cable	334	Buried Cable-BFC3-22	\$ 283.40	Jun-20	Custer: Challis Exchange
Buried Cable	20200074	General Cable	100	Buried Cable-BFC6-22	\$ 855.70	Jun-20	Custer: Challis Exchange
Buried Cable	20200073	General Cable	122	Buried Cable-BFC6-22	\$ 647.04	Jun-20	Custer: Challis Exchange
Buried Cable	20200108	General Cable	124	Buried Cable-BFC6-22	\$ 791.47	Sep-20	Custer: Challis Exchange
Buried Cable	20200080	General Cable	168	Buried Cable-BFC6-22	\$ 1,039.03	Jun-20	Custer: Challis Exchange
Buried Cable	20200095	General Cable	200	Buried Cable-BFC6-22	\$ 475.26	Dec-20	Custer: Challis Exchange
Buried Cable	20200121	General Cable	208	Buried Cable-BFC6-22	\$ 1,317.66	Nov-20	Custer: Challis Exchange
Buried Cable	20200100	General Cable	297	Buried Cable-BFC6-22	\$ 967.61	Sep-20	Custer: Challis Exchange
Buried Cable	20200099	General Cable	446	Buried Cable-BFC6-22	\$ 1,160.50	Sep-20	Custer: Challis Exchange
Buried Cable	20200059	General Cable	782	Buried Cable-BFC6-22	\$ 1,954.16	May-20	Custer: Challis Exchange
Buried Cable	20200111	General Cable	1,404	Buried Cable-BFC6-22	\$ 12,539.78	Nov-20	Custer: Challis Exchange
Buried Cable	2018-41	General Cable	3,046	Buried Cable-BFC6-22	\$ 6,170.51	Sep-20	Custer: Challis Exchange
<b>Total Broadband Assets</b>					<b>\$ 878,654.68</b>		
					3%		
					<u>\$ 26,359.64</u>		