

Cynthia A. Melillo PLLC
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CASE NO. CUS-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 Cooperative, Inc. Application for Broadband Tax
Credit Certification for 2023

Dear Ms. Barrios-Sanchez:

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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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 2023, 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. 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 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 25th day of March 2024.



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

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 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, VoLTE wireless data.
7. Transmission rate: Lowest subscribed rate: 512 Kb per sec to and 128 Kb from subscriber
Lowest advertised: 25 Mb per sec to and 3Mb 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: 1,645 customers with broadband service out of 1,800 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
Chief Financial Officer
Custer Telephone Cooperative, Inc.

Custer Telephone Cooperative, Inc.
2023 Broadband Tax Credit Application

3/20/2024

Category	Work Order	Manufacturer/ Provider	Brand	Model	Asset Description	Quantity	Capitalized Cost	Installed Date	Location
Buried Fiber Cable	20230001	Corning	Corning	FIB 12CT	BFO12 Buried Fiber Optic Cable	16,842.00	84,762.52	Dec-23	Custer: Challis Exchange
Buried Fiber Cable	20230069	Corning	Corning	FIB 12CT	BFO12 Buried Fiber Optic Cable	276	2,070.95	Nov-23	Custer: Challis Exchange
Buried Fiber Cable	20230001	Corning	Corning	FIB 144CT	BFO144 Buried Fiber Optic Cable	7,584.00	173,860.00	Dec-23	Custer: Challis Exchange
Buried Fiber Cable	20230001	Corning	Corning	FIB 144CT	BFO144 Buried Fiber Optic Cable	6,070.00	141,273.97	Dec-23	Custer: Challis Exchange
Buried Fiber Cable	20230001	Corning	Corning	FIB 24CT	BFO24 Buried Fiber Optic Cable	4,786.00	37,751.72	Dec-23	Custer: Challis Exchange
Buried Fiber Cable	20230001	Corning	Corning	FIB 24CT	BFO24 Buried Fiber Optic Cable	17,190.00	89,671.43	Dec-23	Custer: Challis Exchange
Buried Fiber Cable	20230079	Corning	Corning	FIB 4CT	BFO4 Buried Fiber Optic Cable	331	1,149.20	Nov-23	Custer: Challis Exchange
Buried Fiber Cable	20230078	Corning	Corning	FIB 4CT	BFO4 Buried Fiber Optic Cable	340	1,384.67	Nov-23	Lemhi: Elk Bend Exchange
Buried Fiber Cable	20230082	Corning	Corning	FIB 4CT	BFO4 Buried Fiber Optic Cable	234	896.25	Nov-23	Custer: Challis Exchange
Buried Fiber Cable	20230067	Corning	Corning	FIB 4CT	BFO4 Buried Fiber Optic Cable	200	944.13	Oct-23	Custer: Challis Exchange
Buried Fiber Cable	20230050	Corning	Corning	FIB 4CT	BFO4 Buried Fiber Optic Cable	673	1,842.57	Sep-23	Custer: Challis Exchange
Buried Fiber Cable	20230035	Corning	Corning	FIB 4CT	BFO4 Buried Fiber Optic Cable	1,118.00	2,228.68	Jul-23	Lemhi: Elk Bend Exchange
Buried Fiber Cable	20230038	Corning	Corning	FIB 4CT	BFO4 Buried Fiber Optic Cable	968	3,000.27	Jul-23	Custer: Challis Exchange
Buried Fiber Cable	20230033	Corning	Corning	FIB 4CT	BFO4 Buried Fiber Optic Cable	438	2,660.51	Jun-23	Custer: Challis Exchange
Buried Fiber Cable	20230005	Corning	Corning	FIB 4CT	BFO4 Buried Fiber Optic Cable	212	1,766.78	Apr-23	Custer: Challis Exchange
Buried Fiber Cable	2017-44	Corning	Corning	FIB 4CT	BFO48 Buried Fiber Optic Cable	516	555.73	Apr-23	Custer: Challis Exchange
Buried Fiber Cable	20230001	Corning	Corning	FIB 96CT	BFO96 Buried Fiber Optic Cable	17,024.00	66,317.03	Dec-23	Custer: Challis Exchange
Buried Fiber Cable	20230001	Corning	Corning	FIB 96CT	BFO096 Buried Fiber Optic Cable	9,730.00	169,306.86	Dec-23	Custer: Challis Exchange

Total Broadband equipment placed in service \$ 1,696,812.72

Rate 0.03

Tax Credit \$ 50,904.38