Cynthia A. Melillo PLLC 8385 W. Emerald Street Boise, Idaho 83704

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(208)-577-5747 cam@camlawidaho.com

December 10, 2020

VIA Electronic Mail

FMT-T-20-01

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

Re:

Farmers Mutual Telephone Company's Application for Broadband

Tax Credit Certification for 2016

Dear Ms. Noriyuki:

Enclosed for filing, please find a copy of Farmers Mutual Telephone Company'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,

Cyntha A. Melillo

CAM/ Enclosure

Cc:

Ron Rembelski (via electronic mail)

Daniel Klein (via electronic mail)

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 Farmers Mutual Telephone Company

BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION

IN THE MATTER OF THE APPLICATION OF FARMERS MUTUAL TELEPHONE COMPANY, FOR BROADBAND TAX CREDIT CERTIFICATION Case No.

FARMERS MUTUAL TELEPHONE COMPANY'S APPLICATION

Farmers Mutual Telephone Company ("FMTC" 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 63-3029I, Idaho Code. In support of its Application, FMTC states as follows:

- 1. FMTC is a provider of basic local exchange service, broadband telecommunications service and other telecommunications services in Idaho.
- 2. During the calendar year 2016, FMTC 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 FMTC'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

Ron Rembelski, Assistant General Manager Farmers Mutual Telephone Company P.O. Box 1030 Fruitland, ID 83619 (208) 452-2000 ron.r@fmtc.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, FMTC requests that the Commission issue its order determining that the installed equipment identified in <u>Exhibit A</u> constitutes qualified broadband equipment eligible for the investment tax credit authorized by Section 63-3029I, Idaho Code.

RESPECTFULLY SUBMITTED this 10th day of December 2020.

Cynthia A. Melillo

CYNTHIA A. MELILLO PLLC

Attorneys for Farmers Mutual Telephone Company

CERTIFICATE OF SERVICE

I HEREBY CERTIFY that on this 10th day of December 2020, 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☐ U.S. MailIdaho Public Utilities Commission☐ Hand Delivered11331 W. Chinden Blvd. Building 8, Suite☐ Overnight Mail201-A☐ FacsimileBoise, ID 83714☐ Electronic Mail

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

Cynthia A. Melillo

EXHIBIT A

Broadband Tax Credit Application

[attached]

Idaho Broadband Tax Credit Application

Calendar Year 2016

Company Information

1. Name of Company: Farmers Mutual Telephone Company

Address: 319 SW 3rd St., PO Box 1030, Fruitland, Idaho 83619
Type of Company: Telecommunications Carrier, Internet Service Provider
Contact Person: Ron Rembelski, Assistant General Manager, 208-452-2000

Equipment Description

5. Broadband Services Offered: FTTH, VDSL, and ADSL services where available

6. Network Description: Fiber Fed DLC sites providing FTTH and xDSL services

7. Transmission rate: Equipment is capable of transmitting signals at a rate of at least

two hundred thousand (200,000) bits per second to a subscriber and at least one hundred twenty-five thousand (125,000) bits

per second from a subscriber.

8. Number and Percentage

of Idaho Customers Served: 1691 broadband customers out of 2009 possible

9. Equipment List: See attached Broadband Equipment List

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.

Ron Rembelski

Assistant General Manager

Ron Rembelski

Farmers Mutual Telephone Co.

Date: 12-2-20

2016 Broadband Tax Credit Equipment List

Farmers Mutual Telephone Company

WORK ORDER	REVISION	DESCRIPTION	Description Details	AMOUNT	COUNTY/TAX CODE AREA	PERIOD
116332	0	FIBER UNDERGROUND CABLE	116332 - INSTALL CONDUIT FOR FIBER CHEEKY'S	\$ 83.80	03-1 - Payette County Tax Dist #03-1	16-Feb
124524	0	CAMBIUM-FIXED WIRELESS EQUIPMENT	124524 - Install Cambium Radio and Antennas	\$ 4,604.55	CAM - GENERAL CAMBIUM/WIMAX GROUP	16-Dec
2008132	0	DLC SUBSCRIBER CIRCUIT EQUIPMENT	2008132 - Glenway/Hwy95 Electronics Cabinet	\$ 268.53	PC35 - Payette County Tax Dist #35	16-Dec
2015059	1	TOLL/CARRIER CKT EXP	2015059 - Install Cambium Nuacres High & Dry	\$ 1,478.00	CAM - GENERAL CAMBIUM/WIMAX GROUP	16-Mar
2015065	1	GEN COMPUTER SOFTWARE	2015065 - 10Gb Core Infrastructure Upgrade	\$ 3,024.00	PC03 - Payette County Tax Dist #03	16-Jan
2015065	1	DSL CIRCUIT	2015065 - 10Gb Core Infrastructure Upgrade	\$ 9,481.53	PC03 - Payette County Tax Dist #03	16-Jan
2015074	2	DLC SUBSCRIBER CIRCUIT EQUIPMENT	2015074 - C/O FIBER JUMPER PANELS	\$ 1,951.86	03-1 - Payette County Tax Dist #03-1	16-Mar
2015074	1	DSL CIRCUIT	2015074 - C/O FIBER JUMPER PANELS	\$ 394.68	03-1 - Payette County Tax Dist #03-1	16-Jan
2016001	0	FIBER UNDERGROUND CABLE	2016001 - 2715 DOGWOOD AVE. FIBER DROP	\$ 765.06	03-1 - Payette County Tax Dist #03-1	16-Feb
2016002	0	FIBER UNDERGROUND CABLE	2016002 - 1310 ASPEN ST. FIBER DROP	\$ 1,214.53	03-1 - Payette County Tax Dist #03-1	16-Feb
2016003	0	FIBER UNDERGROUND CABLE	2016003 - 811 NW 12TH ST. FIBER DROP	\$ 117.89	PC03 - Payette County Tax Dist #03	16-Feb
2016004	0	FIBER UNDERGROUND CABLE	2016004 - 2800 SPRUCE DR. FIBER DROP	\$ 725.54	03-1 - Payette County Tax Dist #03-1	16-May
2016005	0	FIBER UNDERGROUND CABLE	2016005 - 2015/2016 FTTH 2015023	\$ 1,987.81	PC31 - Payette County Tax Dist #31	16-Dec
2016006	0	BURIED CABLE	2016006 - 6300 DENVER RD. 3PR AND DUCT FOR FIBER	\$ 3,082.78	PC35 - Payette County Tax Dist #35	16-May
2016009	0	ENGINEERING EXPENSE	2016009 - Vantage Staking FMTC	\$ 178,129.77	PC03 - Payette County Tax Dist #03	16-Dec
2016014	0	FIBER UNDERGROUND CABLE	2016014 - 1442 DOGWOOD CT. FIBER DROP	\$ 595.32	03-1 - Payette County Tax Dist #03-1	16-May
2016015	0	FIBER UNDERGROUND CABLE	2016015 - FTTH CUTOVERS	\$ 11,980.65	03-1 - Payette County Tax Dist #03-1	16-Dec
2016016	0	FIBER UNDERGROUND CABLE	2016016 - 2729 DOGWOOD AVE	\$ 857.59	03-1 - Payette County Tax Dist #03-1	16-Jun
2016017	0	BURIED CABLE	2016017 - CENTRAL OFFICE FIBER PATCH PANELS	\$ 2,060.43	PC37 - Payette County Tax Dist #37	16-Apr
2016018	0	FIBER UNDERGROUND CABLE	2016018 - 2460 NE 16 ST. FIBER DROP	\$ 1,832.29	PC35 - Payette County Tax Dist #35	16-Jun
2016019	0	FIBER UNDERGROUND CABLE	2016019 - 105 N WHITLEY DR. FIBER DROP	\$ 1,471.80	PC03 - Payette County Tax Dist #03	16-Feb
2016020	1	BURIED CABLE	2016020 - 4" DUCT 3150 HWY 95	\$ 104.23	PC37 - Payette County Tax Dist #37	16-Mar
2016020	0	FIBER UNDERGROUND CABLE	2016020 - 4" DUCT 3150 HWY 95	\$ 2,584.77	PC37 - Payette County Tax Dist #37	16-Feb
2016022	0	BURIED CABLE	2016022 - INSTALL FIBER DUCT SW 9TH AND ELMORE	\$ 3,598.54	PC03 - Payette County Tax Dist #03	16-Apr
2016022	0	BURIED CABLE	2016022 - INSTALL FIBER DUCT SW 9TH AND ELMORE	\$ 2,191.98	PC37 - Payette County Tax Dist #37	16-Apr
2016022	0	FIBER UNDERGROUND CABLE	2016022 - INSTALL FIBER DUCT SW 9TH AND ELMORE	\$ 2,849.33	PC37 - Payette County Tax Dist #37	16-Apr
2016022	1	FIBER UNDERGROUND CABLE	2016022 - INSTALL FIBER DUCT SW 9TH AND ELMORE	\$ 500.00	PC37 - Payette County Tax Dist #37	16-May
2016022	2	FIBER UNDERGROUND CABLE	2016022 - INSTALL FIBER DUCT SW 9TH AND ELMORE	\$ 2,922.00	PC37 - Payette County Tax Dist #37	16-Dec
2016026	0	BURIED CABLE	2016026 - 2718 COLINA CT 3PR DROP AND FIBER DUCT	\$ 742.19	PC37 - Payette County Tax Dist #37	16-Apr
2016026	0	FIBER UNDERGROUND CABLE	2016026 - 2718 COLINA CT 3PR DROP AND FIBER DUCT	\$ 1,006.10	PC37 - Payette County Tax Dist #37	16-Apr
2016026	1	FIBER UNDERGROUND CABLE	2016026 - 2718 COLINA CT 3PR DROP AND FIBER DUCT	\$ 225.56	PC37 - Payette County Tax Dist #37	16-May
2016027	0	BURIED CABLE	2016027 - 2320 N WHITLEY DR. BURIED DROP	\$ 921.34	03-1 - Payette County Tax Dist #03-1	16-Apr
2016027	1	FIBER UNDERGROUND CABLE	2016027 - 2320 N WHITLEY DR. BURIED DROP	\$ 2.41	03-1 - Payette County Tax Dist #03-1	16-May
2016028	0	BURIED CABLE	2016028 - 5250 HWY 95 3PR DROP AND FIBER DUCT	\$ 1,601.85	PC35 - Payette County Tax Dist #35	16-Jul
2016028	0	FIBER UNDERGROUND CABLE	2016028 - 5250 HWY 95 3PR DROP AND FIBER DUCT	\$ 9,176.40	PC35 - Payette County Tax Dist #35	16-Jul
2016029	0	FIBER UNDERGROUND CABLE	2016029 - 1538 DOGWOOD CT FIBER DROP	\$ 585.37	03-1 - Payette County Tax Dist #03-1	16-Jun
2016030	0	FIBER UNDERGROUND CABLE	2016030 - FTTH ELKRIDGE CT.	\$ 7,023.61	PC35 - Payette County Tax Dist #35	16-Sep
2016031	0	BURIED CABLE	2016031 - 725 LILAC DROP	\$ 1,779.69	PC03 - Payette County Tax Dist #03	16-Jul
2016032	0	BURIED CABLE	2016032 - REPLACE DROPS IN GEM MOBILE	\$ 2,240.40	PC03 - Payette County Tax Dist #03	16-Jun
2016033	0	BURIED CABLE	2016033 - 4004 ELMORE RD. 3PR DROP & FIBER DUCT	\$ 1,487.65	PC37 - Payette County Tax Dist #37	16-Jul
2016034	0	FIBER UNDERGROUND CABLE	2016034 - 2817 DOGWOOD AVE FIBER DROP	\$ 821.09	03-1 - Payette County Tax Dist #03-1	16-Sep
2016035	0	FIBER UNDERGROUND CABLE	2016035 - 2727 DOGWOOD AVE FIBER DROP	\$ 547.50	03-1 - Payette County Tax Dist #03-1	16-Jun
2016036	0	FIBER UNDERGROUND CABLE	2016036 - 2142 NE 16th FIBER DROP	\$ 650.68	03-1 - Payette County Tax Dist #03-1	16-Jun

2016 Broadband Tax Credit Equipment List Farmers Mutual Telephone Company

WORK ORDER	REVISION	DESCRIPTION	Description Details	AMOUNT	COUNTY/TAX CODE AREA	PERIOD
2016037	0	BURIED CABLE	2016037 - 735 SYRINGA SPRINGS DR COPPER DROP	\$ 349.49	PC03 - Payette County Tax Dist #03	16-Jun
2016037	0	FIBER UNDERGROUND CABLE	2016037 - 735 SYRINGA SPRINGS DR COPPER DROP	\$ 185.11	PC03 - Payette County Tax Dist #03	16-Jun
2016038	0	FIBER UNDERGROUND CABLE	2016038 - 2723 DOGWOOD AVE. FIBER DROP	\$ 620.65	03-1 - Payette County Tax Dist #03-1	16-Oct
2016039	0	CONDUIT SYSTEM	2016039 - 1264 SW 3RD AVE FIBER DROP	\$ 2,724.21	PC35 - Payette County Tax Dist #35	16-Jul
2016039	0	FIBER UNDERGROUND CABLE	2016039 - 1264 SW 3RD AVE FIBER DROP	\$ 667.03	03-1 - Payette County Tax Dist #03-1	16-Jul
2016039	0	FIBER UNDERGROUND CABLE	2016039 - 1264 SW 3RD AVE FIBER DROP	\$ 2,202.91	PC35 - Payette County Tax Dist #35	16-Jul
2016040	0	DLC SUBSCRIBER CIRCUIT EQUIPMENT	2016040 - Syringa West Ring ADVA 10G Augmentation	\$ 17,390.70	03-1 - Payette County Tax Dist #03-1	16-Dec
2016041	0	FIBER UNDERGROUND CABLE	2016041 - 2820 DOGWOOD AVE FIBER DROP	\$ 403.03	03-1 - Payette County Tax Dist #03-1	16-Sep
2016043	0	AERIAL CABLE	2016043 - Northview Phase 4	\$ 327.50	03-1 - Payette County Tax Dist #03-1	16-Sep
2016043	0	FIBER UNDERGROUND CABLE	2016043 - Northview Phase 4	\$ 6,153.54	03-1 - Payette County Tax Dist #03-1	16-Sep
2016043	1	FIBER UNDERGROUND CABLE	2016043 - Northview Phase 4	\$ 5,812.67	03-1 - Payette County Tax Dist #03-1	16-Dec
2016044	0	FIBER UNDERGROUND CABLE	2016044 - 2730 DOGWOOD AVE BURIED FIBER DROP	\$ 1,107.62	03-1 - Payette County Tax Dist #03-1	16-Nov
2016046	0	FIBER UNDERGROUND CABLE	2016046 - 2901 DOGWOOD AVE FIBER DROP	\$ 539.50	03-1 - Payette County Tax Dist #03-1	16-Oct
2016047	0	FIBER UNDERGROUND CABLE	2016047 - 1581 TAMARACK ST. FIBER DROP	\$ 523.11	03-1 - Payette County Tax Dist #03-1	16-Oct
2016048	0	FIBER UNDERGROUND CABLE	2016048 - FIBER EXSTENTION NW 9TH ST	\$ 9,285.25	03-1 - Payette County Tax Dist #03-1	16-Nov
2016048	0	FIBER UNDERGROUND CABLE	2016048 - FIBER EXSTENTION NW 9TH ST	\$ 241.15	PC03 - Payette County Tax Dist #03	16-Nov
2016049	0	FIBER UNDERGROUND CABLE	2016049 - FIBER TO TRACEY COMPLEX	\$ 17,615.27	03-1 - Payette County Tax Dist #03-1	16-Sep
2016049	0	FIBER UNDERGROUND CABLE	2016049 - FIBER TO TRACEY COMPLEX	\$ 769.62	PC03 - Payette County Tax Dist #03	16-Sep
2016049	1	FIBER UNDERGROUND CABLE	2016049 - FIBER TO TRACEY COMPLEX	\$ 2,040.67	03-1 - Payette County Tax Dist #03-1	16-Dec
2016050	0	FIBER UNDERGROUND CABLE	2016050 - 888 N WHITLEY DR FIBER DROP	\$ 708.06	03-1 - Payette County Tax Dist #03-1	16-Aug
2016051	0	FIBER UNDERGROUND CABLE	2016051 - 585 SYRINGA SPRING DR. DROP & DUCT	\$ 710.93	PC03 - Payette County Tax Dist #03	16-Sep
2016052	0	FIBER UNDERGROUND CABLE	2016052 - DEMARK MOVE ST. LUKES	\$ 1,198.08	03-1 - Payette County Tax Dist #03-1	16-Dec
2016054	0	FIBER UNDERGROUND CABLE	2016054 - 2821 DOGWOOD AVE FIBER DROP	\$ 686.43	03-1 - Payette County Tax Dist #03-1	16-Oct
2016055	0	BURIED CABLE	2016055 - 1880 WALNUT AVE 3PR & DUCT FOR DROP	\$ 212.39	03-1 - Payette County Tax Dist #03-1	16-Aug
2016055	0	FIBER UNDERGROUND CABLE	2016055 - 1880 WALNUT AVE 3PR & DUCT FOR DROP	\$ 90.40	03-1 - Payette County Tax Dist #03-1	16-Aug
2016056	0	BURIED CABLE	2016056 - INSTALL BURIED DROP 587 SYRINGA SPRINGS	\$ 162.24	03-1 - Payette County Tax Dist #03-1	16-Sep
2016056	0	FIBER UNDERGROUND CABLE	2016056 - INSTALL BURIED DROP 587 SYRINGA SPRINGS	\$ 85.94	03-1 - Payette County Tax Dist #03-1	16-Sep
2016057	0	FIBER UNDERGROUND CABLE	2016057 - 804 N WHITLEY DR. FIBER DROP	\$ 497.37	03-1 - Payette County Tax Dist #03-1	16-Aug
2016059	0	BURIED CABLE	2016059 - 1067 GLENWAY AVE. INSTALL DUCT & DROP	\$ 509.78	PC35 - Payette County Tax Dist #35	16-Oct
2016059	1	BURIED CABLE	2016059 - 1067 GLENWAY AVE. INSTALL DUCT & DROP	\$ 58.84	PC35 - Payette County Tax Dist #35	16-Dec
2016059	0	FIBER UNDERGROUND CABLE	2016059 - 1067 GLENWAY AVE. INSTALL DUCT & DROP	\$ 937.37	PC35 - Payette County Tax Dist #35	16-Oct
2016060	0	FIBER UNDERGROUND CABLE	2016060 - 2724 DOGWOOD AVE FIBER DROP	\$ 566.39	03-1 - Payette County Tax Dist #03-1	16-Oct
2016061	0	BURIED CABLE	2016061 - 7181 ELMORE RD.	\$ 604.91	03-1 - Payette County Tax Dist #03-1	16-Sep
2016062	0	FIBER UNDERGROUND CABLE	2016062 - 2682 BAYBERRY DR. FIBER DROP	\$ 526.34	03-1 - Payette County Tax Dist #03-1	16-Nov
2016064	0	DLC SUBSCRIBER CIRCUIT EQUIPMENT	2016064 - Adtran Switch Module/VDSL PARTS	\$ 289,130.91	03-1 - Payette County Tax Dist #03-1	16-Dec
2016065	0	FIBER UNDERGROUND CABLE	2016065 - 2716 DOGWOOD AVE FIBER DROP	\$ 693.61	03-1 - Payette County Tax Dist #03-1	16-Nov
2016066	0	BURIED CABLE	2016066 - 2570 SW 9TH AVE INSTALL BURIED DROP	\$ 432.82	PC37 - Payette County Tax Dist #37	16-Nov
2016066	0	FIBER UNDERGROUND CABLE	2016066 - 2570 SW 9TH AVE INSTALL BURIED DROP	\$ 317.60	PC37 - Payette County Tax Dist #37	16-Nov
2016067	0	FIBER UNDERGROUND CABLE	2016067 - 2007 FAIRVIEW AVE FIBER DROP	\$ 4,301.62	PC35 - Payette County Tax Dist #35	16-Dec
2016068	0	DLC SUBSCRIBER CIRCUIT EQUIPMENT	2016068 - ADTRAN SM/VDSL UPGRADE - C/O	\$ 1,720.13	03-1 - Payette County Tax Dist #03-1	16-Dec
2016070	0	DLC SUBSCRIBER CIRCUIT EQUIPMENT	2016070 - ADTRAN SM/VDSL UPGRADE - RVCR	\$ 855.25	03-1 - Payette County Tax Dist #03-1	16-Dec
2016074	0	DLC SUBSCRIBER CIRCUIT EQUIPMENT	2016074 - ADTRAN SM/VDSL UPGRADE - ECHO	\$ 2,967.58	03-1 - Payette County Tax Dist #03-1	16-Dec
2016076	0	BURIED CABLE	2016076 - 1501 jessica ave new copper drop and duc	\$ 295.67	PC03 - Payette County Tax Dist #03	16-Nov
2016076	0	FIBER UNDERGROUND CABLE	2016076 - 1501 jessica ave new copper drop and duc	\$ 178.86	PC03 - Payette County Tax Dist #03	16-Nov
2016077	0	FIBER UNDERGROUND CABLE	2016077 - 2824 dogwood ave duct/fiber drop	\$ 510.99	03-1 - Payette County Tax Dist #03-1	16-Dec

2016 Broadband Tax Credit Equipment List Farmers Mutual Telephone Company

WORK ORDER	REVISION	DESCRIPTION	Description Details	AMOUNT	COUNTY/TAX CODE AREA	PERIOD
2016078	0	FIBER UNDERGROUND CABLE	2016078 - 2731 dogwood ave new duct and drop	\$ 398.69	03-1 - Payette County Tax Dist #03-1	16-Dec
2016082	0	FIBER UNDERGROUND CABLE	2016082 - FIBER AUTO DRIVE	\$ 10,369.43	03-1 - Payette County Tax Dist #03-1	16-Dec
2016083	0	FIBER UNDERGROUND CABLE	2016083 - FIBER NW 13TH ST.	\$ 532.62	03-1 - Payette County Tax Dist #03-1	16-Dec
2016089	0	BURIED CABLE	2016089 - Install Drop 515 Syringa Falls Ct.	\$ 296.00	03-1 - Payette County Tax Dist #03-1	16-Dec
2016089	0	FIBER UNDERGROUND CABLE	2016089 - Install Drop 515 Syringa Falls Ct.	\$ 180.82	03-1 - Payette County Tax Dist #03-1	16-Dec
				\$ 659,368.20		

Broadband Tax Credit

19,781.05 3% \$