

**BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION**

**IN THE MATTER OF FARMERS MUTUAL ) CASE NO. FMT-T-20-04**  
**TELEPHONE COMPANY’S APPLICATION )**  
**FOR A 2019 INVESTMENT TAX CREDIT ) ORDER NO. 34919**  
**FOR INSTALLING QUALIFYING )**  
**BROADBAND EQUIPMENT )**

On December 10, 2020, Farmers Mutual Telephone Company (“Company”) applied to the Idaho Public Utilities Commission (“Commission”) for an order confirming that equipment it installed in 2019 is “qualified broadband equipment” under *Idaho Code* § 63-3029I (Income tax credit for investment in broadband equipment). Exhibit A of the Application purported to list the qualified broadband equipment the Company installed in 2019 and the Company’s total qualified investment.

On January 21, 2021, the Commission granted the Company’s Application, confirming the equipment the Company installed in 2019 is “qualified broadband equipment.” Order No. 34896. On January 25, 2021, the Company petitioned for reconsideration (“Petition”). *See* IDAPA 31.01.01.331 through -333.

Now, having considered the record before it, the Commission grants the Company’s Petition.

**THE COMPANY’S PETITION FOR RECONSIDERATION**

In its Petition, the Company asked the Commission to reconsider its decision in Order No. 34896. “[T]he equipment list attached to [the Company]’s Application was erroneously filed, and instead included the equipment list for an affiliated entity of [the Company].” Petition at 1. The Company’s Petition includes an equipment list indicating the Company invested \$4,347,224.89 in qualified broadband equipment in 2019. Petition, Exhibit A. As Order No. 34896 found the Company invested \$3,351.97 in qualified broadband equipment in 2019, the Company argues Order No. 34896 is erroneous and should be reconsidered based on the equipment list submitted with the Company’s Petition.

**STANDARD OF REVIEW**

A person may petition the Commission to reconsider its orders. *See Idaho Code* § 61-626; Rules 331-333 (IDAPA 31.01.01.331-.333). Reconsideration allows the petitioner to bring to the Commission’s attention any question previously determined and thereby affords the

Commission an opportunity to rectify any mistake or omission. *Washington Water Power Co. v. Kootenai Environmental Alliance*, 99 Idaho 875, 879, 591 P.2d 122, 126 (1979); Rule 325. The petitioner has 21 days from the date of the final Order in which to ask for reconsideration. *Idaho Code* § 61-626(1). The petition must specify why it “contends that the order or any issue decided in the Order is unreasonable, unlawful, erroneous or not in conformity with the law.” Rule 331.01. Further, the petition “must state whether the petitioner . . . requests reconsideration by evidentiary hearing, written briefs, comments, or interrogatories.” Rule 331.03. Any answers or cross-petitions must be filed within seven days after the petition was filed. Rule 331.02 and .05.

Once a petition is filed, the Commission must issue an Order saying whether it will reconsider the parts of the Order at issue and, if reconsideration is granted, how the matter will be reconsidered. *Idaho Code* § 61-626(2). If reconsideration is granted, the Commission must complete its reconsideration within 13 weeks after the date for filing petition(s) for reconsideration. *Idaho Code* § 61-626(2). The Commission must issue its final Order on reconsideration within 28 days after the matter is finally submitted for reconsideration. *Id.*

### **COMMISSION FINDINGS AND DECISION**

The Commission has reviewed the record, including the Company’s Application, the Commission’s final order, and the Company’s Petition. Based on our review, we find the Company has persuasively set forth why Order No. 34896 is erroneous. The Company contends the equipment list filed as part of its Application was an affiliated entity’s equipment list. Therefore, Staff’s review of the Company’s Application and the Commission’s decision were based on what appears to be an erroneous filing by the Company. The Commission grants the Company’s Petition.

We direct Staff, and any other interested person, to file comments no later than February 25, 2021 based on the amended record. The Company must file any reply comments by March 4, 2021. Following the submission of comments, the record will close and the Commission will issue a final order on reconsideration.

### **ORDER**

IT IS HEREBY ORDERED that the Company’s Petition for Reconsideration is granted. Staff, and any other interested persons, are directed to file comments no later than February 25, 2021 based on the amended record. The Company must file any reply comments by March 4, 2021.

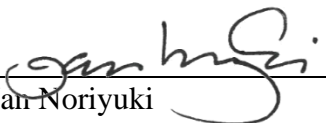
DONE by Order of the Idaho Public Utilities Commission at Boise, Idaho this 10<sup>th</sup>  
day of February 2021.

  
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PAUL KJELLANDER, PRESIDENT

  
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KRISTINE RAPER, COMMISSIONER

  
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ERIC ANDERSON, COMMISSIONER

ATTEST:

  
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Jan Noriyuki  
Commission Secretary

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