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IDAHO PUBLIC UTILITIES COMMISSION

August 2, 2021

Sent Via: E-Filing

secretary@puc.idaho.gov

Commission Secretary Idaho Public Utilities Commission PO Box 83720 Boise, ID 83720-0074 POT-T-21-02

RE: Potlatch Telephone Company d/b/a TDs Telecom Broadband Tax Credit for January 1, 2020 – December 31, 2020

Dear Commission Secretary:

Enclosed for filing is the application of Potlatch Telephone Company d/b/a TDS Telecom for a broadband tax credit for the period of January 1, 2020 through December 31, 2020. TDS Telecom requests that the Commission find the Company eligible to receive an Idaho tax credit and that the broadband equipment installed in the state of Idaho during these years meets the definition of qualified broadband equipment as set forth in Idaho code 63-3029I(3)(b).

Name and address of the applicant including a contact person in the event that there
are questions regarding the application and is content.

Gail Long, Manager – State Government Affairs TDS Telecom 525 Junction Road Madison, WI 53717 Gail.long@tdstelecom.com

Phone: 608-664-2923 Fax: 608-830-5519

Indicate whether the applicant is a telecommunications carrier, a commercial mobile service carrier, a cable or video provider, a satellite carrier or other type of wireless carrier.

Potlatch Telephone Company is a telecommunications provider.

3. Identify the area or location where the equipment is installed in Idaho.

The equipment is installed in the areas of Kendrick, Juliaetta and Troy, Idaho.

4. Describe the type of broadband services offered to the public in Idaho.

The Company offers Digital Subscriber Line (DSL) services in the State of Idaho and began offering fiber to the home services in some locations as early as June 2020.

5. State the network transmission rate in bits per second at which subscribers to the relevant broadband services can send and receive.

The Company currently offers service up to 1Gig symmetrical in the locations where PON has been deployed. See also response to 7 below.

6. Provide the specific list of the equipment types that the application is requesting that the commission determine is "qualified broadband equipment" as defined in Idaho code 63-3029I(3)(b). List the brand, manufacturer, model numbers, and or other distinguishing features of the installed equipment.

See attached.

Quantify the percentage and number of potential Idaho customers that could be served
with the broadband equipment and the percentage and number of non-Idaho
subscribers that will be/could be served by the broadband network.

During 2020, the Company continued to invest heavily in ACAM related builds in addition to the fiber to the home projects which have improved broadband available speeds dramatically and will further improve broadband speeds at many locations into 2021. There is no benefit to customers located outside of the State of Idaho. As of 12/31/20 the following number of locations have access to broadband broken down by the FCC tier speed criteria:

FCC Speed Tier	Number of Locations	Percentage	
>=100Mbps x 25Mbps	866	37%	
25Mbps x 5Mbps	328	14%	
25Mbps x 3Mbps	300	13%	
10Mbps x 1Mbps	510	22%	
4Mbps x 1Mbps	56	3%	
1Mbps x 256kbps	146	6%	
Less than 1Mbps x 256kbps	126	5%	
Total	2332	100%	

8. Provide the dates and time periods that the broadband equipment was installed in Idaho.

The equipment was installed in the period between January 1, 2020 and December 31, 2020.

Provide a written description (including the basic schematics or general drawings) of the relevant broadband network including a description of how the installed equipment is an "integral part" of the broadband network.

The equipment installed per the attached list was all placed into service within the state of Idaho. It is an integral part of a network that permits broadband signaling to occur.

10. Enclose a statement certifying that the applicant has read the applicable statutes for broadband investment income tax credit and the applicant believes that the subject broadband equipment qualifies for the tax credit under Idaho Code 63-30291.

See attached statement of certification.

The Company respectfully requests this application be approved as filed. If you have questions or concerns regarding this filing, please contact me at either 608-664-2923 or gail.long@tdstelecom.com.

Sincerely,

/s/

Gail Long
Manager – State Government Affairs

Attachment: 2

Potlatch Telephone Company d/b/a TDS Telecom 2020 Broadband Investment Summary (as of 12/31/2020)

Exchange	Year	Project Type	Project Description/Purpose	Capital Investment
Juliaetta	2020	Broadband Demand	Broadband Card Additions	129,669
Juliaetta	2020	Broadband Demand	Transceivers	22,727
Juliaetta	2020	Broadband Demand	OSP Network Facilities	786,179
Juliaetta	2020	Broadband Speed	Copper Bonding	9,909
Kendrick	2020	Broadband Bandwidth/Capacity	Broadband Card Additions	1,146
Kendrick	2020	Broadband Bandwidth/Capacity	Routers	20,917
Kendrick	2020	Broadband Bandwidth/Capacity	Transceivers	14,052
Kendrick	2020	Broadband Demand	Broadband Card Additions	26,425
Kendrick	2020	Broadband Demand	Fiber Equipment	1,414
Kendrick	2020	Broadband Demand	OSP Network Facilities	231,403
Kendrick	2020	Broadband Speed	Copper Bonding	7,330
Troy	2020	Broadband CAA Demand	Broadband Card Additions	5,368
Troy	2020	Broadband CAA Demand	Fiber Equipment	2,076
Troy	2020	Broadband CAA Demand	OSP Network Facilities	3,096
Troy	2020	Broadband Demand	Broadband Card Additions	17,282
Troy	2020	Broadband Speed	Copper Bonding	14,500
		TOTAL	1,293,493	

IDAHO BROADBAND CERTIFICATION

I hereby certify that representatives of Potlatch Telephone Company d/b/a TDS Telecom (the applicant) have read the applicable statutes for the broadband investment tax credit, and the applicant believes that the subject broadband equipment qualifies for the tax credit under Idaho Code 63-30291.

Dated August 2, 2021

8/2/2021 | 10:54 AM CDT

DocuSigned by:

Gail long

Gail Long

Manager, State Government Affairs

TDS Telecom