

**BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION**

<b>IN THE MATTER OF THE APPLICATION OF )  CENTURYTEL OF IDAHO, INC. FOR AN )  INVESTMENT TAX CREDIT FOR )  INSTALLING QUALIFIED BROADBAND )  EQUIPMENT. )</b>	<b>CASE NO. CEN-T-08-01</b>  <b>ORDER NO. 30630</b>
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On August 4, 2008, CenturyTel of Idaho, Inc. filed an Application requesting approval of equipment for the broadband tax credit pursuant to Order No. 28784 and *Idaho Code* § 63-3029I(4). To be eligible for the tax credit, the taxpayer must obtain an Order from the Commission confirming that the equipment has been installed and that it meets the definition of qualified broadband equipment set out in *Idaho Code* § 63-3029I(3)(b). Qualified broadband equipment must be capable of transmitting signals at a rate of at least 200,000 bits per second (bps) to a subscriber and at least 125,000 bps from a subscriber. The qualified broadband equipment must also “be necessary to the provision of broadband service and an integral part of a broadband network.” *Idaho Code* § 63-3029I(3)(b)(i). In this Order, we find that the Company’s investment meets the applicable standards.

**THE APPLICATION**

The Company’s Application identifies broadband investments for the year 2007. In its Application, the Company stated that it installed Asymmetrical Digital Subscriber Line (ADSL) service with transmission rates of 1 Mbps to a subscriber and 125 Kbps from a subscriber in the North Fork, Leadore, and Salmon exchanges. CenturyTel identified that the number of potential ADSL subscribers in 2007 was 3,495 or 64%. The Application asserts that the Company invested approximately \$209,000 in qualifying broadband equipment during 2007.

**STAFF REVIEW**

To implement its responsibilities under *Idaho Code* § 63-3029I, the Commission issued Procedural Order No. 28784 in July 2001. This Order identifies information that must be included in an application for a broadband tax credit. Once the information is filed with the Commission, the Staff reviews the application and submits a recommendation to the Commission. Staff has reviewed the list of proposed broadband equipment submitted by the

Company and believes that the equipment identified meets the statutory criteria. Staff therefore recommended approval of the Application and further recommended that the Commission forward an approving Order along with a copy of the original Application to the Idaho State Tax Commission.

### **COMMISSION FINDINGS**

Having reviewed the Company's Application and Staff's recommendation, we find that the Application for a qualifying broadband equipment Order should be granted. The Company has demonstrated that it installed qualifying broadband equipment, identified in its Application, during 2007 in conformance with *Idaho Code* § 63-3029I. We further find that as configured, the installed equipment is an integral part of a broadband network necessary to deliver broadband services to Idaho customers. Based on the foregoing, the Commission issues this Order confirming that CenturyTel of Idaho, Inc. has installed qualified broadband equipment as a precondition to seeking an Idaho broadband tax credit. The Commission makes no findings regarding the costs of the installed broadband equipment.

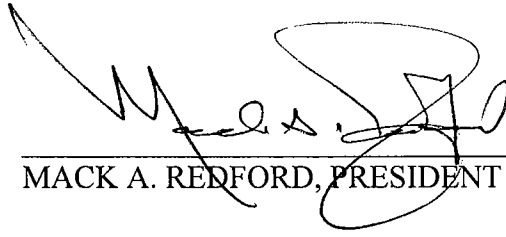
### **ORDER**

IT IS HEREBY ORDERED that CenturyTel of Idaho, Inc.'s Application for an Order certifying that it has installed qualifying broadband equipment for 2007 is granted.

IT IS FURTHER ORDERED that a copy of this Order and a copy of the Application be served upon the Idaho State Tax Commission.

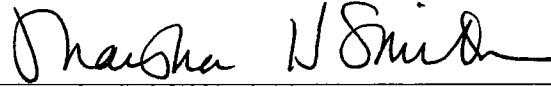
THIS IS A FINAL ORDER. Any person interested in this Order (or in issues finally decided by this Order) may petition for reconsideration within twenty-one (21) days of the service date of this Order with regard to any matter decided in this Order. Within seven (7) days after any person has petitioned for reconsideration, any other person may cross-petition for reconsideration. See *Idaho Code* §§ 61-626, 63-3029I(4).

DONE by Order of the Idaho Public Utilities Commission at Boise, Idaho, this 27<sup>th</sup>  
day of August 2008.



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MACK A. REDFORD, PRESIDENT



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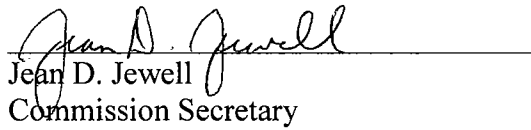
MARSHA H. SMITH, COMMISSIONER



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JIM D. KEMPTON, COMMISSIONER

ATTEST:



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Jean D. Jewell  
Commission Secretary

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