

DECISION MEMORANDUM

TO: COMMISSIONER KJELLANDER
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WORKING FILE ✓

FROM: DOUG COOLEY

DATE: APRIL 23, 2002

RE: IDACOMM, INC.'S APPLICATION FOR BROADBAND EQUIPMENT
TAX CREDIT. -GNR-T-02-1

BACKGROUND

On February 13, 2002, the Commission received an Application from IDACOMM, Inc. to receive an investment tax credit for eligible broadband equipment pursuant to Order No. 28784 and *Idaho Code* § 63-3029I(4). To be eligible for the tax credit, the taxpayer must apply for and obtain from the Commission an order confirming that installed equipment qualifies for the tax credit.

DISCUSSION

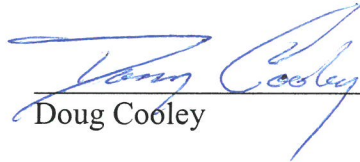
IDACOMM stated that, during calendar year 2001, it installed LuxN brand optical multiplexers and Cisco brand optical transport platforms for the provision of high-speed Internet and other point-to-point data services to customers in Idaho's Treasure Valley. IDACOMM indicated that it began offering high-speed access to customers in 2001 at transmission rates from 1.544 Megabits per second (Mbps) up to 1000 Mbps.

STAFF REVIEW

Staff has reviewed the list of proposed broadband equipment submitted by IDACOMM and believes the equipment identified qualifies for the investment tax credit pursuant to *Idaho Code* § 63-3029I. Staff recommends approval of the Company's Application and further recommends that the Commission forward the approving Order and a copy of the original Application to the Idaho Tax Commission.

COMMISSION DECISION

Should the Commission approve IDACOMM, Inc.'s Application for the broadband investment tax credit?



Doug Cooley

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