

**BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION**

**IN THE MATTER OF THE APPLICATION OF )  
SPEEDYQUICK NETWORKS, INC. FOR AN )  
INVESTMENT TAX CREDIT FOR )  
INSTALLING QUALIFIED BROADBAND )  
EQUIPMENT. )**

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**CASE NO. GNR-T-04-7**

**ORDER NO. 29467**

On March 30, 2004, SpeedyQuick Networks, Inc. filed an Application requesting that the Commission find the Company eligible to receive an Idaho Investment Tax Credit. Pursuant to *Idaho Code* § 63-3029I, an Idaho taxpayer may receive a tax credit for installing “qualified broadband equipment” in Idaho. To be eligible for the tax credit, the taxpayer must obtain from the Commission an Order confirming that the equipment has been installed and that it meets the definition of qualified broadband equipment set out at *Idaho Code* § 63-3029I(3)(b). Briefly, 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. In this Order, we find that SpeedyQuick has installed qualified broadband equipment.

**THE APPLICATION**

SpeedyQuick is a wireless Internet service provider (ISP) providing high-speed Internet access to residences and businesses in Ada and Canyon Counties. During calendar year 2003, SpeedyQuick states that it installed wireless broadband equipment such as multi-point antennae, customer premise antennae, and signal amplifiers. As a wireless carrier, qualifying broadband equipment means that equipment “that extends from a transmitting/receiving antenna . . . which transmits and receives signals to or from multiple subscribers to a transmitting/receiving antenna on the outside of the structure in which the subscriber is located.” *Idaho Code* § 63-3029I(3)(b)(iv). SpeedyQuick installed equipment at three tower sites and installs antennae on the outside of its customer’s structures. The Company also installed one router and a switch to interconnect its wireless network to wireline broadband facilities. SpeedyQuick indicates in its Application that it offers network transmission rates beginning at 256,000 bps up to 1 million bps to and from subscribers.

## 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 credit. Once the information has been filed, then the Commission Staff reviews the Application and submits a recommendation to the Commission. Staff has reviewed the list of broadband equipment installed by SpeedyQuick and believes that it provides qualifying broadband services to subscribers through the radio transmission of energy. *Idaho Code* § 63-3029I(3)(b)(iv). Staff also believes that the router and switching equipment is necessary for SpeedyQuick's wireless network to interconnect with other carriers' broadband networks. *Id.* at (3)(b)(i) and (ii). Consequently, Staff recommended that the Commission issue an Order approving SpeedyQuick's Application.

## FINDINGS

Having reviewed SpeedyQuick's Application and Staff's recommendations, we find that the Application for a qualifying broadband equipment Order should be granted. The Company has demonstrated that it installed qualifying broadband wireless and wireline equipment identified in its Application during 2003 in conformance with *Idaho Code* § 63-3029I. We further find that as configured, the installed wireless equipment and the necessary router and switch form an integral broadband network necessary to deliver broadband services to Idaho customers. It is therefore appropriate for the Commission to issue this Order confirming that SpeedyQuick has installed qualified broadband equipment as a precondition to seeking an Idaho broadband tax credit.

## ORDER


IT IS HEREBY ORDERED that SpeedyQuick Networks, Inc.'s Application for an Order certifying that it has installed qualifying broadband equipment 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) issued in this Case No. GNR-T-04-7 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 issued in this Case No. GNR-T-04-7. Within seven (7) days after any person has

petitioned for reconsideration, any other person may cross-petition for reconsideration. See *Idaho Code* § 61-626.

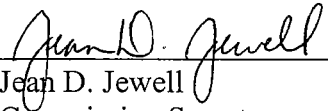
DONE by Order of the Idaho Public Utilities Commission at Boise, Idaho this 14<sup>th</sup> day of April 2004.

  
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PAUL KJELLANDER, PRESIDENT

  
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MARSHA H. SMITH, COMMISSIONER

  
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DENNIS S. HANSEN, COMMISSIONER

ATTEST:

  
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Jean D. Jewell  
Commission Secretary

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