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IDAHO PUBLIC
UTILITIES COMMISSION

**3795 S. Development Avenue, Suite #100
Boise, ID 83705**

BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION

IN THE MATTER OF THE APPLICATION
OF SYRINGA NETWORKS, LLC., FOR
BROADBAND INVESTMENT TAX CREDIT
CERTIFICATION

Case No: *529-T-06-01*
**SYRINGA NETWORKS,
LLC's APPLICATION**

Syringa Networks, LLC files this Application for an Idaho Public Utilities Commission ("Commission") order certifying that certain telecommunications equipment is eligible for the broadband infrastructure tax credit authorized by Section 63-3029, Idaho Code. In support of its Application, Syringa Networks, LLC states as follows:

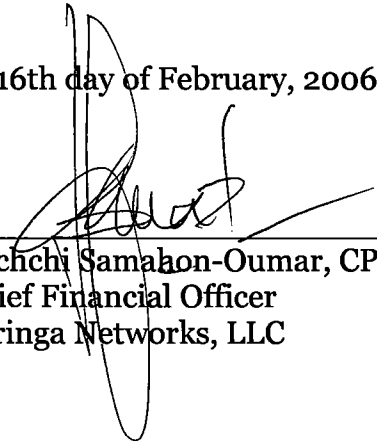
- 1) Syringa Networks, LLC is a provider of wholesale broadband telecommunications service, and other telecommunications services in southern Idaho.
- 2) During the calendar year 2005, Syringa Networks, LLC made certain investments that constitute "qualified broadband equipment" within the meaning of Section 63-3029(I)(3)(b), Idaho Code. Exhibit A - 2004 (B), attached hereto, describes Syringa Networks, LLC's qualified broadband equipment and contains the information and representation required by this Commission's Order No. 28784 in Case No. GNR-T-01-10.
- 3) Communications regarding this Application should be addressed to:

Bachchi Samahon-Oumar
Syringa Networks, LLC
3795 S. Development Ave, Suite #100
Boise, ID 83705

4) Applicant does not believe that the public interest requires a hearing on this matter, and therefore requests that the Commission approve the Application by Minute Order or under Modified Procedure. In the event the Commission determines that further proceedings are necessary, Applicant stands ready for immediate hearings.

WHEREFORE, Syringa Networks, LLC requests that the Commission issue its order determining that the installed equipment in Exhibit A constitutes qualified broadband equipment eligible for the investment tax credit authorized by Section 63-30291, Idaho Code.

RESPECTFULLY SUBMITTED This 16th day of February, 2006.



Bachchi Samahon-Oumar, CPA
Chief Financial Officer
Syringa Networks, LLC

SYRINGA NETWORKS, LLC

IDAHO BROADBAND INVESTMENT TAX CREDIT - EXHIBIT A

Total Investments in the Syringa Fiber Optic Network January 1, 2005 - December 31, 2005

DESCRIPTION OF INVESTMENT	INVESTMENTS		APPROVED		PENDING		COSTS BREAKDOWN			
	2002-2004	2005	2001-2004	2005	Direct	Eng	Alloc	Total		
Stiemens - Digital Switch	1,384,157	5,633	1,384,157	5,633	1,133,519	171,543	84,728	1,389,790		
Nortel - ATM Switch	679,024	0	679,024	0	603,437	50,671	24,916	679,024		
Zhones - DACS	91,398	1,859	91,398	1,859	77,841	9,521	5,895	93,257		
Fujitsu - SONEF OC-48 Multiplexers	1,132,386	79,760	1,132,386	79,760	974,690	158,949	78,507	1,212,146		
Movaz - Dense Wave Divisional Multiplexers	733,330	100,353	733,330	100,353	758,304	40,922	34,457	833,683		
Tekelec - STP	704,222	0	704,222	0	565,139	93,790	45,293	704,222		
Power Board	479,002	0	479,002	0	423,904	23,336	31,762	479,002		
Power Generator	56,539	0	56,539	0	44,270	8,657	3,612	56,539		
Power Batteries	87,735	0	87,735	0	71,321	10,967	5,447	87,735		
Misc Boise CO Equipment	506,994	178,698	506,994	178,698	664,525	11,391	9,776	685,692		
IP Services Equipment in Idaho Falls	110,701	23,085	110,701	23,085	133,786	0	0	133,786		
Hagerman Hut (Electronics/Engineering & Other Costs)	131,036	1,915	131,036	1,915	103,296	5,237	24,418	132,951		
Hailey Hut (Electronics/Engineering & Other Costs)	254,895	46,874	254,895	46,874	283,597	12,085	6,087	301,769		
Caldwell Hut (Electronics/Engineering & Other Costs)	85,457	0	85,457	0	66,604	6,306	12,547	85,457		
Emmett Hut (Electronics/Engineering & Other Costs)	72,742	0	72,742	0	48,860	19,801	4,081	72,742		
Meridian ISP (Idaho State Police) - Work Order #113	132,315	5,071	132,315	5,071	98,429	25,921	13,036	137,386		
FIBER OPTIC ROUTES										
Bliss to Burley - Work Order #101 *	88.27	8,461	5,968,785	8,461	5,014,162	544,551	418,533	5,977,246		
Bliss to Boise - Work Order #102	94.93	0	5,431,942	0	4,857,589	1,44,679	429,674	5,431,942		
Boise to Caldwell - Work Order #103	28.55	0	2,194,676	0	1,841,939	278,161	74,575	2,194,676		
Caldwell to Fruitland - Work Order #104	25.18	0	636,843	0	486,963	83,882	65,998	636,843		
Fruitland to Weiser - Work Order #105	17.88	0	687,638	0	487,298	157,361	42,979	687,638		
Indian Valley to Emmett - Work Order #106	3.25	0	147,502	0	127,985	15,284	4,233	147,502		
Emmett to Eagle - Work Order #107	31.07	0	1,450,918	0	1,154,534	248,305	48,079	1,450,918		
Dubois to Parker - Work Order #108	45.95	0	1,788,831	0	1,535,859	166,789	86,182	1,788,831		
Mud Lake to Howe - Work Order #109	22.41	0	862,965	0	750,239	82,462	30,264	862,965		
Galena to Ketchum - Work Order #110	26.81	26,487	1,720,892	26,487	1,230,108	440,369	76,902	1,747,379		
Ketchum to Timmerman Hill - Work Order #111	30.22	0	1,418,752	0	1,010,090	299,221	109,441	1,418,752		
Timmerman Hill to Fairfield - Work Order #112	34.79	0	1,177,610	0	961,740	97,361	118,509	1,177,610		
Level 3 Boise Interconnection		2,020	89,063	2,020	71,234	15,844	4,005	91,083		
Level 3 Mountain Home Interconnection		0	41,335	0	33,763	6,506	1,067	41,335		
Diverse Route into Syringa Headquarters		21,032	0	21,032	15,983	5,049	0	21,032		
TOTALS	30,259,685	501,248	30,760,933	501,248	25,631,006	3,234,921	1,895,004	30,760,931		

Broadband Credit pending for 2005	16,055,702
Total Broadband Investment Tax Credit Pending 2005 =	13,644,000
Broadband Credit approved for 2001 & 2002	447,000
Broadband Credit approved for 2003	501,248
Broadband Credit approved for 2004	30,647,950
Broadband Credit pending for 2005	0

Broadband Credit pending for 2005 = 15,037

Total Broadband Investment Tax Credit Pending 2005 = 15,037

Broadband Credit approved for 2001 & 2002

Broadband Credit approved for 2003

Broadband Credit approved for 2004

Broadband Credit pending for 2005

* The fiber route between Twin Falls and Burley (39 Miles) was sold to Project Mutual Telephone on July 1, 2005. This fiber route was constructed and operational as of June 1, 2002. The Book Value of the fiber route sold to Project Mutual Telephone was \$1,856,059.03. Please note that the "recapture" amount will be reflected in our state tax filings.