

EXHIBIT 8

Roger Beinlich

From: "Larry Hettinger" <LarryHettinger@GoldenWest.com>
To: "Roger Beinlich" <rogerb@kennebectelephone.com>; "Pam bathke" <pbathke@mit.midco.net>
Cc: "Rod Bowar" <rodb@kennebectelephone.com>; "Galen Boyd" <GalenBoyd@GoldenWest.com>;
 "Denny Law" <DennyLaw@GoldenWest.com>
Sent: Thursday, July 30, 2009 10:27 AM
Subject: RE: Transiting Reports - Kennebec Telephone

Hello everyone,

I was out of the office most of last week and wanted to follow up and clarify a couple items.

- A. When I had made up the original spreadsheet for Pam to insert the data into to, I had made an error in the NXX for Bonesteel, SD. The correct NXX for Bonesteel, SD is 654 (not 653) (blame it on FAT finger typing slip).
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Please let me know if anyone has any questions.

Larry Hettinger
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 (605) 995-0084 FAX
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From: Roger Beinlich [mailto:rogerb@kennebectelephone.com]
Sent: Thursday, July 23, 2009 10:16 AM
To: Pam bathke
Cc: Rod Bowar; Larry Hettinger
Subject: Transiting Reports - Kennebec Telephone

Pam,
 Attached are the 2008 and 2009 "Kennebec Cell MOU" files that Kennebec received from Golden West and were

4/2/2010

used for the transiting billing to wireless carrier for traffic Qwest delivered on the pipe from the Presho CO south to the meet point with Golden West route to Witten then to Winner.

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The reason for this review is to verify that the correct minutes were billed for transiting and if the transiting minutes were not correct, Kennebec will issue corrected billings.

As we discussed, this involves only the Qwest traffic routed through Presho to Witten and points beyond. There is concern that the 2009 minutes billed are incorrect and possible the 2008 minutes. In 2008, please start with December and work backward to the point you are satisfied that the minutes billed are correct. Please verify all the CIC's that are on these two spreadsheets, starting with the major carriers then working to the smaller carriers. When you are finished, please email me a corrected copy.

If you have additional questions, please call.

Roger Beinlich
Controller
Kennebec Telephone Co., Inc.
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Kennebec, SD 57544
rogerb@kennebectelephone.com
Phone (605)869-2220
Fax (605)869-2221

Roger Beinlich

From: "Bathke's" <pbathke@mit.midco.net>
To: "Larry Hettinger" <LarryHettinger@GoldenWest.com>; "Roger Beinlich" <rogerb@kennebectelephone.com>
Cc: "Rod Bowar" <rodb@kennebectelephone.com>; "Galen Boyd" <GalenBoyd@GoldenWest.com>; "Denny Law" <DennyLaw@GoldenWest.com>
Sent: Thursday, July 30, 2009 2:12 PM
Attach: Correct Alltel MOU 6515.xls
Subject: RE: Transiting Reports - Kennebec Telephone

Roger,

Just to follow up on our conversation earlier and Larry's e-mail, attached you will find a spreadsheet depicting the Alltel minutes by exchange that were routed through Qwest. These are the same minutes you originally received for OCN 6515 as all minutes previously received for 6515 were reported accurately. The OCN of 5037 represents 1) Alltel usage recorded at the Wall Switch 2) Alltel usage routed through SDN. So, you will only want to use the minutes tied to OCN 6515 and exclude the 5037 minutes. Please let me know if you have questions on this. I will next be looking at Verizon usage.

Pam

-----Original Message-----

From: Larry Hettinger [mailto:LarryHettinger@GoldenWest.com]
Sent: Thursday, July 30, 2009 10:28 AM
To: Roger Beinlich; Pam bathke
Cc: Rod Bowar; Galen Boyd; Denny Law
Subject: RE: Transiting Reports - Kennebec Telephone

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4/2/2010

VIVIAN TELEPHONE COMPANY
 ALLTELL/WESTERN WIRELESS MOU FOR YEAR 2008 USING Kenebec route
 CXR ID #6515 Monthly usage 22nd. Thru 21st.
 * Kenebec rt.

EXCHANGE	01/01/08	02/01/08	03/01/08	04/01/08	05/01/08	06/01/08	07/01/08	08/01/08	09/01/08	10/01/08	11/01/08	12/01/08
605-473 *	54644	68546	62162	73789	49940	82926	98577	110739	104236	90134	103619	102510
605-557 *	10705	11865	11027	12793	8690	13556	12781	12765	12303	11591	14259	12124
605-654 *	27567	36261	30202	34264	22770	36207	30389	33615	32141	29767	33468	31963
605-669 *	40178	49044	46347	47867	32062	52192	46216	47880	48795	45681	52041	52153
605-747 *	390295	504587	441640	504290	316893	464428	411249	399366	399017	364178	442754	410760
605-775 *	23176	27491	28952	31420	20378	32648	26361	26380	29953	23396	29206	29355
605-835 *	30891	40343	38518	44021	26274	39441	36104	39127	36616	29687	33377	33786
605-842 *	175860	218759	193179	230062	142946	221944	193917	201046	193676	148025	76561	72695
605-856 *	14037	16623	15909	20658	17965	24029	18367	16097	14488	12858	17384	22927
605-879 *	13161	21208	16452	18554	13720	20116	18655	19151	19110	15205	18203	16696
Total Minutes	780514	994727	882388	1017718	651638	987487	890616	906166	890335	770522	820872	784969

EXCHANGE	01/01/09	02/01/09	03/01/09	04/01/09	05/01/09	06/01/09	07/01/09
605-473 *	102214	104009	7419	4779	282	382	407
605-557 *	12299	14289	8969	970	8	33	75
605-654 *	34198	38187	2618	1816	35	11	46
605-669 *	45830	53419	22310	2682	258	447	883
605-747 *	373876	441408	27626	19587	231	150	206
605-775 *	27950	31399	2507	1784	97	174	158
605-835 *	32820	37324	2555	1751	72	92	141
605-842 *	70286	78318	39054	9746	209	420	466
605-856 *	15345	16370	13514	10072	307	82	78
605-879 *	17270	18446	7129	1428	15	26	82
Total Minutes	732088	833169	131700	54595	1494	1817	2522

Roger Beinlich

From: "Larry Hettinger" <LarryHettinger@GoldenWest.com>
To: "Bathke's" <pbathke@mit.midco.net>; "Roger Beinlich" <rogerb@kennebectelephone.com>
Cc: "Rod Bowar" <rodb@kennebectelephone.com>; "Galen Boyd" <GalenBoyd@GoldenWest.com>;
 "Denny Law" <DennyLaw@GoldenWest.com>
Sent: Friday, July 31, 2009 3:00 PM
Subject: RE: Transiting Reports - Kennebec Telephone Update on Usage for [REDACTED] OCN

Rod and Roger,

We have checked into the "[REDACTED]" item further.

The usage that was billed by VTC for [REDACTED] was usage that was either terminated on the SDN trunk group to Mission and Winner (and its remotes, etc.) or the usage was Directly Terminated to the Mission and Winners switches on a Direct Trunk Group from Alltel to the end office switch.

What we found out was that at the same time that usage on the SDN Wireless Term. Trunk Group started (or increased), then the usage on the Alltel Direct Trunk group to the Mission and Winner switch decreased, and none of the traffic for the [REDACTED] OCN was terminated on the Qwest route (through Kennebec).

Pam is now working on trying to confirm the usage for [REDACTED] for you.

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From: Bathke's [mailto:pbathke@mit.midco.net]
Sent: Thursday, July 30, 2009 2:12 PM
To: Larry Hettinger; Roger Beinlich
Cc: Rod Bowar; Galen Boyd; Denny Law
Subject: RE: Transiting Reports - Kennebec Telephone

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Cc: Rod Bowar; Galen Boyd; Denny Law

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To: "Rod Bowar" <rodb@kennebectelephone.com>; "Roger Beinlich" <rogerb@kennebectelephone.com>; "Bathke's" <pbathke@mit.midco.net>
Cc: "Denny Law" <DennyLaw@GoldenWest.com>; "Galen Boyd" <GalenBoyd@GoldenWest.com>
Sent: Saturday, August 01, 2009 1:36 PM
Attach: Corrected [REDACTED] MOU from Pam WITH TOTALS.xls
Subject: Corrected [REDACTED] MOU from Pam WITH TOTALS.xls

Rod,

Attached is a spreadsheet that shows how the [REDACTED] Terminating MOU were actually delivered to us for the years of 2008 and 2009.

As you will see, there have been MOU that have been delivered to us that used the SDN Route and that have used a Direct Connect Trunk Group to our End Office switches (and then these MOU did NOT use the Qwest route that you would bill your Transiting rate.)

We have shown the MOU on all (3) routes so that the totals then tie back to the original MOU numbers, for your use.

Pam said that she will be available on Monday morning.

Please let me know if you have any questions.

4/2/2010

Roger Beinlich

From: "Larry Hettinger" <LarryHettinger@GoldenWest.com>
To: "Rod Bowar" <rodb@kennebectelephone.com>; "Roger Beinlich" <rogerb@kennebectelephone.com>
Cc: "Denny Law" <DennyLaw@GoldenWest.com>; "Galen Boyd" <GalenBoyd@GoldenWest.com>; "Bathke's" <pbathke@mit.midco.net>
Sent: Monday, August 03, 2009 11:10 AM
Attach: Corrected [REDACTED]'s MOU with Vivian (605) 683.xls; Correct Alltel MOU 6515 with Vivian (605) 683.xls
Subject: Corrected spreadsheets with Vivian, SD MOU

Roger and Rod,

Attached are the final revised spreadsheets for [REDACTED] and OCN 6515 that include the MOU for the Vivian exchange that were transported through your route.

We will get the MOU for the Vivian exchange for the other OCNs later.

Please let me know if you have any questions.

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 ALLTELL/WESTERN WIRELESS MOU FOR YEAR 2007 USING Kenebec route
 CXR ID #6515 Monthly usage 22nd. Thru 21st.
 * Kenebec rt.

EXCHANGE	01/03/07	02/01/07	03/01/07	04/01/07	05/01/07	06/01/07	07/01/07	08/01/07	09/01/07	10/01/07	11/01/07	12/01/07
605-473 *	64017	58862	84400	59507	66727	55081	74606	61880	67660	66371	52143	62823
605-557 *	12503	10300	13255	8933	8865	8071	10744	9444	9953	9791	9458	11996
605-654 *	26084	27483	36544	30244	32983	27736	33694	24127	27846	27211	26934	36398
605-669 *	46182	39072	52051	39485	44121	39930	50064	41803	46894	44665	41479	48792
605-683 *	7819	6378	9778	6757	7871	6251	9430	6703	8065	8353	8951	10937
605-747 *	419439	409074	542841	392307	437776	396281	504697	380573	445641	401980	376631	465406
605-775 *	22021	21162	27117	22054	24922	21964	24894	20771	23681	21523	22525	29731
605-835 *	35616	34116	45682	32306	34835	31849	39822	34882	37740	35540	33457	39776
605-842 *	179705	168628	219613	172779	190757	168897	208073	172760	192416	190641	179919	223549
605-856 *	221156	215016	279944	203848	226675	248925	16186	13070	15014	12418	16152	15046
605-879 *	17082	17032	21728	17186	18563	15131	19395	16707	16719	18835	16529	19098
Total Minutes	1051604	1007123	1332951	985386	1094095	1020116	991605	782720	891429	837328	784178	963552

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Total Minutes	788574	1002750	890486	1025950	657891	997221	896902	912832	897743	777083	828552	792633

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605-879 *	17270	18446	7129	1428	15	26	82
Total Minutes	739001	840714	135098	55027	1498	1851	2554