

EXHIBIT 2

AFFILIATED TRANSACTIONS

Other than the purchase of tariffed services at tariffed rates, Inland Telephone Company reports the following affiliate transactions for the year ended December 31, 2015:

Shareholders – There are shareholders holding five percent or more of the stock, directly or indirectly, of the Company who are also employees of the Company and receive from the Company employment compensation together with employment associated benefits in accordance with the benefits plan that governs all employees.

Related Party Transactions:

R & R Cable Company – R & R Cable Company paid to ITC for contracted services for managing R & R Cable Company Internet service via cable modem outside of the ITC service area.

Inland Cellular LLC – Inland Cellular LLC paid to ITC rent for switch space, office space for their personnel, and storage yard space on land and in buildings owned by ITC in Uniontown, WA.

Inland Cellular LLC – Inland Cellular LLC paid to ITC rent for a building owned by ITC in Lewiston, ID.

Inland Cellular LLC – Inland Cellular LLC paid to ITC rent for locating equipment on a communications tower and land owned by ITC in Uniontown, WA.

Inland Cellular LLC – Inland Cellular LLC paid to ITC for contract labor when utilizing ITC employees.

Inland Cellular LLC – Inland Cellular LLC paid to ITC a fee to carry originating 800 traffic to the tandem until Inland Cellular could establish its own routing. ITC did not include this traffic in Interexchange Carrier CABS or in its demand data reported to NECA.