

Exhibit 2 (a) - WAC 480-123-110(1)(b)

Detailed description of any transactions between the provider and those affiliates recorded in the provider's operating accounts.

The Toledo Telephone Co., Inc. (dba ToledoTel) bills Toledo Telephone Long Distance Company (TTLD) for employee labor worked through our work order system.

ToledoTel pays TTLD for toll service which is billed through the CABS system.

Toledo Telephone provided a short-term loan to Toledo Telephone Long Distance Company. The loan was to cover a short fall in cash flow of less than \$100,000

Essentially, The Toledo Telephone Co., Inc. loaned money to TTLD so it could pay ToledoTel.