

EXHIBIT 16

Rob Snyder

From: Rob Snyder
Sent: Tuesday, October 16, 2007 12:15 PM
To: Pfaff, Jeff M [LEG]
Subject: RE: Sprint Communications Company L.P. / Whidbey Telephone Company

Jeff -

As I observed in a previous e-mail, a sixty-day extension did not appear to be adequate, given the pace at which this matter has moved. A 30-day extension appears to be even less adequate, and likely will simply confront the parties with the need for another extension in 30 days. While your proposal would extend the time available to Sprint Communications Company L.P. ("Sprint") to develop and file its petition, it would not lengthen the interval for the response of Whidbey Telephone Company ("Whidbey") to the petition, which by my counting, would expire on December 11, 2007. Under that timeline, of the 25 statutory days allowed for Whidbey to respond, 10 would be weekend days or holidays. Under the present timeline, if Sprint were to file its arbitration petition on October 17, by my counting Whidbey's period of time to respond would expire on November 12, and of the available days that interval would permit, 8 days would be weekend days. This lengthening of Sprint's timeline and shortening of Whidbey's effective response interval does not seem particularly equitable. Moreover, your e-mail below suggests that there may be some doubt as to the ability of the parties to extend the statutory timelines, so even if there were a willingness on Sprint's part to lengthen Whidbey's response interval, its efficacy would appear to be questionable.

We've now made several attempts to find common ground. Regretably, at this late juncture I don't think that it is going to occur. If you wish to discuss this further, please feel free to give me a call on my cell phone - (206) 510-6222.

Thanks.

Rob

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

From: Pfaff, Jeff M [LEG] [mailto:Jeff.M.Pfaff@sprint.com]
Sent: Mon 10/15/2007 3:42 PM
To: Rob Snyder
Cc: Hassell, Mary Ellen E [LEG]
Subject: RE: Sprint Communications Company L.P. / Whidbey Telephone Company

Mr. Snyder: As I mentioned in my voicemail, I am a little concerned that the Washington Commission may not agree that we can extend their deadlines. If your client is concerned about answering during the holiday season, I would suggest that we make the extension a 30 day extension instead. Then we do not need the language in Section 1 that I propose deleting. I have used your extension request and have included a redline and clean version under this approach. Please let me know by Noon PST on Tuesday if we are going to reach agreement on this proposal.

Thanks.

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

From: Rob Snyder [mailto:Rob.Snyder@whidbeytel.com]
Sent: Friday, October 12, 2007 4:51 PM
To: Pfaff, Jeff M [LEG]
Subject: RE: Sprint Communiations Company L.P. / Whidbey Telephone Company

Jeff -

I remain concerned that with a 60-day extension, Whidbey Telephone Company ("Whidbey") could be put in the disadvantageous position of having to prepare a response to a Sprint petition for arbitration during the holiday season. In an effort to address both Sprint's preference for a 60-day extension and my concern on Whidbey's behalf, I have prepared a revised draft of the Extension Agreement. Clean and redlined copies of that revised draft are attached to this e-mail for your review. The revised draft incorporates the 60-day extension preferred by Sprint, increases from 25 to 40 days the time for the non-petitioning party to respond to a petition for arbitration, and extends the time for the Washington Utilities and Transportation Commission to enter its order, since extending the parties timeline without similarly extending the Commission's timeline could place the Commission in scheduling squeeze. Some other minor modifications to the Extension Agreement have also been made, as shown on the redlined version. (The redlined version has been generated using Word's compare utility.)

Please let me know whether the attached form of Extension Agreement is acceptable to Sprint.

Thank you.

Rob

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From: Pfaff, Jeff M [LEG] [mailto:Jeff.M.Pfaff@sprint.com]
Sent: Thu 10/11/2007 8:57 AM
To: Rob Snyder
Cc: Hassell, Mary Ellen E [LEG]; Sanfilippo, William [NTK]
Subject: RE: Sprint Communiations Company L.P. / Whidbey Telephone Company

Rob - Thanks for your email. We would prefer to keep the extension at 60 days at this point and deal with any further extensions at that time. I look forward to your response. Thanks, Jeff.

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

From: Rob Snyder [mailto:Rob.Snyder@whidbeytel.com]
Sent: Thursday, October 11, 2007 9:02 AM
To: Pfaff, Jeff M [LEG]
Subject: RE: Sprint Communiations Company L.P. / Whidbey Telephone Company

Jeff -

Thanks for your e-mail below. The proposed 60-day extension would expire in mid-December, right at the beginning of the holiday season. Given the time line for response to a petition set forth in 47 U.S.C. Section 252(b)(3) (which would burden the holiday season) and the pace at which this matter has progressed thus far (and thus the likelihood that a further extension would be needed), I would suggest a 90-day extension, to mid- January 2007.

I'm out-of-town at all-day meetings both today and tomorrow (Friday, October 12), so I may not be able to get back to you on this until late tonight or the weekend. However, I'll try to discuss both approaches with my client, time permitting. Please let me know if a 90-day extension would be acceptable to Sprint.

Thanks.

Rob

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

From: Pfaff, Jeff M [LEG] [mailto:Jeff.M.Pfaff@sprint.com]
Sent: Wed 10/10/2007 4:20 PM
To: Rob Snyder
Cc: Sanfilippo, William [NTK]; Hassell, Mary Ellen E [LEG]
Subject: RE: Sprint Communications Company L.P. / Whidbey Telephone Company

Thanks Rob. Sprint would suggest a 60 day extension. Thanks for preparing the draft extension. I have filled in Section 1 with the 60 day date. I hope this will be acceptable to your client. If this is acceptable to your client, Sprint is prepared to execute. I look forward to hearing back from you. Jeff.

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

From: Rob Snyder [mailto:Rob.Snyder@whidbeytel.com]
Sent: Tuesday, October 09, 2007 2:38 PM
To: Pfaff, Jeff M [LEG]
Subject: RE: Sprint Communications Company L.P. / Whidbey Telephone Company

Jeff -

I tried to reach you yesterday (10/08/07) by telephone, but was unsuccessful. However, I did leave you a voice mail message.

I'm a bit puzzled by the question (in your e-mail below) as to why Section 6 was proposed to be deleted from the Non-Disclosure Agreement. The reasons for the deletion were identified in the comment adjacent to that section in the right-hand margin of the redlined draft of the NDA that accompanied my letter and e-mail to you of August 10, 2007. If you still have a question, please let me know and I'd be happy to discuss it with you.

In response to your voice mail inquiry of last Thursday (10/04/07) regarding whether it would be possible to extend the window within which

a request for arbitration might be filed, if Section 252(b) of the Communications Act of 1934, as amended, is applicable, I've prepared a draft Extension Agreement to accommodate such an extension. Please note that the date is blank, inasmuch as your telephone message did not indicate the date to which Sprint Communications Company L.P. ("Sprint") would like the relevant period, if applicable, to be extended. Please let me know what date Sprint desires so that I may review Sprint's request with my client, Whidbey Telephone Company.

Thank you.

Rob

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From: Pfaff, Jeff M [LEG] [mailto:Jeff.M.Pfaff@sprint.com]
Sent: Thu 10/4/2007 3:19 PM
To: Rob Snyder
Cc: Sanfilippo, William [NTK]; Hassell, Mary Ellen E [LEG]
Subject: RE: Sprint Communications Company L.P. / Whidbey Telephone Company

Robert: I have reviewed your proposals for the NDA. I am willing to accept most of them, but I have a question as to why you deleted Section 6 in its entirety. We think there should be the right to recover confidential information provided to the other party. Do you have a counterproposal for this section? Thanks.

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

From: Rob Snyder [mailto:Rob.Snyder@whidbeytel.com]
Sent: Friday, August 10, 2007 7:11 PM
To: Pfaff, Jeff M [LEG]
Subject: Sprint Communications Company L.P. / Whidbey Telephone Company

Mr. Pfaff -

Please see the attached letter, dated August 10, 2007, and its referenced enclosures (also attached).

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