

INTERCONNECTION AND RECIPROCAL COMPENSATION AGREEMENT

This Interconnection and Reciprocal Compensation Agreement ("Agreement") is entered into by and between Ellington Telephone Company, a Local Exchange Carrier ("ILEC"), and Sprint Spectrum L.P., a Delaware limited partnership, as agent for WirelessCo, L.P. a Delaware limited partnership, ("Sprint PCS") effective October 30, 2006 with offices at 6200 Sprint Parkway, Overland Park, KS 66251.

ILEC is a local exchange carrier operating in Missouri. Sprint is a commercial mobile radio service carrier operating in Missouri. Sprint terminates traffic originated by its end-user customers through the local exchange carrier network in Missouri to ILEC. ILEC may originate traffic from its end-user customers under the provisions of its tariffs that terminates through the local exchange network in Missouri to Sprint. Sprint and ILEC recognize their respective responsibilities to compensate the other pursuant to Section 4 of this Agreement for termination of the traffic originated by each Party. In consideration of the mutual covenants contained in this Agreement, the Parties agree as follows:

SECTION 1 - SCOPE OF AGREEMENT

1.1 This Agreement covers traffic originated by and under the responsibility of one of the Parties and terminated to the other Party. This Agreement covers both Telecommunications Traffic subject to reciprocal compensation and Telecommunications Traffic subject to access charges as those terms are defined

in this Agreement commencing with Telecommunications Traffic on October 30, 2006 (the "Effective Date"). The termination of traffic under this Agreement will be accomplished by both Parties interconnecting their networks with a third party carrier(s) who transits or transports traffic between the Parties on their network(s).

SECTION 2 - DEFINITIONS

Certain terms used in this Agreement shall have the meanings as defined below. Other terms used but not defined herein will have the meanings ascribed to them in the Act or in the Rules and Regulations of the FCC or the Missouri Public Service Commission. The Parties acknowledge that other terms appear in this Agreement that are not defined or ascribed as stated above. The Parties agree that any such terms shall be construed in accordance with their customary usage in the telecommunications industry as of the Effective Date of this Agreement.

- 2.1 "Act" - the Communications Act of 1934, as amended by the Telecommunications Act of 1996, and as further amended from time to time and as interpreted in the duly authorized rules and regulations and Orders of the Federal Communication Commission or a state regulatory commission.
- 2.2 "CMRS" - Commercial Mobile Radio Service, as defined in the Act.
- 2.3 "Commission" - Missouri Public Service Commission.
- 2.4 "CTUSR" - Cellular Transiting Usage Summary Report, provided by

Southwestern Bell Telephone Company, tracks the minutes of Transiting Traffic for calls originating from CMRS providers and terminating to LECs.

2.5 "FCC" - Federal Communications Commission.

2.6 "LEC" - Local Exchange Carrier, includes any provider of local exchange telecommunications service that holds a certificate of public convenience and necessity or certificate of service authority from the Missouri Public Service Commission.

2.7 "MTA" - Major Trading Area as defined in 47 C.F.R. 24 of the FCC Rules and Regulations.

2.8 "Telecommunications Traffic subject to reciprocal compensation"
Telecommunications Traffic subject to reciprocal compensation is traffic between a LEC and a CMRS provider that, at the beginning of the call, originates and terminates within the same Major Trading Area (MTA) as defined in 24-202 (a) of the FCC rules and subject to reciprocal compensation. For ILEC, the origination or termination point of a call shall be the end office switch that serves, respectively, the calling or called party at the beginning of the call. For Sprint, the origination or termination point of a call shall be the cell site/base station that serves, respectively, the calling or called party at the beginning of the call.

- 2.9** "Telecommunications Traffic subject to access charges" –Telecommunications Traffic subject to access charges is traffic between an ILEC and a CMRS provider that, at the beginning of the call, originates and terminates within two different Major Trading Areas (MTA) and is subject to access charges. Telecommunications Traffic subject to access charges may be either interstate or intrastate traffic, depending on the locations where the call originates and terminates.

SECTION 3- TRAFFIC EXCHANGE

- 3.1.** The Parties may exchange traffic under this Agreement by each Party physically connecting its network to a third-party LEC(s), which shall transit the traffic between the two Parties. Each Party shall be responsible for establishing appropriate contractual relationships with this third-party LEC(s) for interconnecting with its network and transiting traffic over that network to the other Party. Each Party shall be responsible for providing the trunks from its network to the point of interconnection with the third-party LEC(s) network and for paying the third-party LEC(s) network provider for the costs of transiting calls that the Party originates.

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- 3.2.** The Parties agree that dialing parity shall be provided in accordance with Section

251(b)(3) of the Act. Both Parties shall comply with the dialing parity requirements of federal law.

SECTION 4 - COMPENSATION

- 4.1** Compensation for traffic originated by, and under the responsibility of, a Party and terminated to the other Party's network shall be based upon the specific type and jurisdiction of the call as follows:

- 4.1.1** Telecommunications Traffic subject to reciprocal compensation, as ~~defined in Section 2 of this Agreement,~~ shall be compensated based on the rates established in Appendix 1 and shall be calculated and billed in accordance with this paragraph and Appendix 1. For the purposes of this Agreement, the Parties agree to use the Traffic Factor percentage referenced in Appendix 1 as a fair estimate of the amount of intraMTA traffic exchanged between the Parties. This percentage shall remain in effect until amended as provided herein. If either Party provides to the other Party a valid traffic study demonstrating that the amount of intraMTA traffic differs by at least five (5) percentage points from the percentage agreed upon in Appendix 1, the Parties shall negotiate in good faith a mutually acceptable revised Traffic Factor

percentage. If the Parties cannot mutually agree to an acceptable revised Traffic Factor percentage, then the matter may be pursued in accordance with the Dispute Resolution procedures described in Section 7.

4.1.2 Telecommunications Traffic subject to access charges (as defined in Section 2 of this Agreement) originated by Sprint and terminating to ILEC within the same State will be compensated based upon the intrastate access tariffs of ILEC and shall only be billed when Appendix 1 reflects an InterMTA factor exceeding zero.

4.1.3 Telecommunications Traffic subject to access charges (as defined in Section 2 of this Agreement) originated by Sprint and terminating to ILEC within different States will be compensated based upon the interstate access tariffs of ILEC and shall only be billed when Appendix 1 reflects an InterMTA factor exceeding zero.

4.2 Default Routing –The Parties recognize that some of the traffic to be exchanged under this Agreement may be destined for telephone numbers that have been subsequently ported. In such cases, when more than one carrier is involved in completing the call, the N-1 carrier has the responsibility to determine if a query

is required, to launch the query, and to reroute the call to the appropriate switch or network in which the telephone number resides.

4.2.1 The Parties shall provide LNP query, routing, and transport services in accordance with rules and regulations as prescribed by the FCC, the Commission, and the guidelines set forth by the North American Numbering Council ("NANC").

SECTION 5 - RECORD EXCHANGES AND BILLING

5.1 The Parties have agreed to a net billing arrangement set forth in Section 4 and Appendix 1. The Parties will work cooperatively to exchange billing records in standard industry formats regarding calls they originate that terminate on the other Party's network. The Party sending the bill under this Agreement (i.e., the "Billing Party") shall issue bills based on the best information available including, but not limited to, records of terminating traffic created by the Party at its end office, mobile switching center, or tandem switch. Records should be provided at an individual call detail record, if possible, with sufficient information to identify the specific date and time of the call, the call duration, and the originating and terminating numbers. Neither Party shall be obligated as a result of this

Agreement to develop or create new billing formats or records to satisfy any duty or obligation hereunder.

- 5.2 If a Billing Party is unable to record traffic terminating to its network and the other Party is unable to provide billing records of the calls that it originates to the other Party, the Billing Party may use usage reports and/or records (such as a CTUSR) generated by a third-party LEC whose network is used to transit the traffic as a basis for billing the originating Party. As of the Effective Date of this Agreement, the ILEC is unable to determine whether the traffic exchanged between the Parties is interMTA or intraMTA. For the purposes of this Agreement, the Parties agree to use the percentage referenced in Appendix 1 as a fair estimate of the amount of interMTA traffic exchanged between the Parties. This percentage shall remain in effect until amended as provided herein. Notwithstanding the foregoing, if either Party provides to the other a valid interMTA traffic study which, for three (3) consecutive billing periods, indicates an amount of interMTA traffic that is at least five percentage (5%) points greater or lesser than the interMTA percentage amount to which the Parties previously agreed, or otherwise requests a reexamination of the network configuration of either Party's network, the Parties shall use such interMTA traffic study or reexamination to negotiate in good faith a mutually acceptable revised interMTA percentage. The Parties agree to cooperate in good faith to amend this Agreement

to reflect this revised interMTA percentage, and such revised percentage will be effective upon execution of an amendment to this Agreement, including any state commission approval, if required. Such studies or reexaminations shall be conducted no more frequently than once annually.

- 5.3 The originating Party shall pay the Billing Party for all charges properly listed on the bill. Such payments are to be received within thirty (30) days from receipt of the billing statement. For purposes of this Agreement, bills shall be deemed received five (5) business days after the mailing date. The originating Party shall pay a late charge on any undisputed charges that are not paid within the thirty (30) day period. The rate of the late charge shall be the lesser of 1.5% per month or the maximum amount allowed by law. Normally, neither Party shall bill the other Party for traffic that is more than ninety (90) days old. However, in those cases where billing cannot be performed within that time frame because of record unavailability, inaccuracies, corrections, etc., billing can be rendered or corrected for periods beyond ninety (90) days. In no case, however, will billing be made for traffic that is more than one (1) year old.

SECTION 6 - AUDIT PROVISIONS

- 6.1 As used herein, "Audit" shall mean a comprehensive review of services

performed under this Agreement. Either Party (the "Requesting Party") may perform one (1) Audit per 12-month period commencing with the Effective Date.

6.2 Upon sixty (60) days written notice by the Requesting Party to the other "Audited Party", the Requesting Party shall have the right, through its authorized representative(s), to perform an Audit, during normal business hours, of any records, accounts and processes which contain information bearing upon the services provided, and performance standards agreed to, under this Agreement. Within the above-described 60-day period, the Parties shall reasonably agree upon the scope of the Audit, the documents and processes to be reviewed, and the time, place and manner in which the Audit shall be performed. The Audited Party agrees to provide Audit support, including reasonable access to and use of the Audited Party's facilities (e.g., conference rooms, telephones, copying machines.)

6.3 Each party shall bear the cost of its own expenses in connection with the conduct of the Audit. The reasonable cost of special data extraction required by the Requesting Party to conduct the Audit will be paid for by the Requesting Party. For purposes of this Section 6.3, "Special Data Extraction" shall mean the creation of an output record or information report (from existing data files) that is not created in the normal course of business by the Audited Party. If any program is developed to the Requesting Party's specifications and at the Requesting

Party's expense, the Requesting Party shall specify at the time of request whether the program is to be retained by the Audited Party for reuse during any subsequent Audit.

6.4 Adjustments, credits or payments shall be made, and any correction action shall commence, within thirty (30) days from the Requesting Party's receipt of the final audit report to compensate for any errors or omissions which are disclosed by such Audit and are agreed to by the Parties. One and one-half percent (1 ½%) or the highest interest rate allowable by law for commercial transactions, whichever is lower, shall be assessed and shall be computed on any adjustments, credits or payments if the audit establishes an overpayment or underpayment of greater than two percent (2%) of the actual amount due by compounding monthly from the time of the error or omission to the day of payment or credit.

6.5 Neither the right to Audit, nor the right to receive an adjustment, shall be affected by any statement to the contrary appearing on checks or otherwise, unless such statement expressly waiving such right appears in writing, is signed by the authorized representative of the Party having such right and is delivered to the other Party in a manner provided by this Agreement.

6.6 This Section 6 shall survive expiration or termination of this Agreement for a

period of one (1) year after expiration or termination of this Agreement.

SECTION 7 - DISPUTE RESOLUTION

7.1 The Parties agree to resolve disputes arising out of this Agreement with a minimum amount of time and expense. Accordingly, the Parties agree to use the following dispute resolution procedure as a sole remedy with respect to any controversy or claim arising out of or relating to this Agreement, except for an action seeking to compel compliance with the confidentiality provision of Section 8 or this dispute resolution process (venue and jurisdiction for which would be in Jefferson City, Missouri).

7.2 At the written request of a Party commencing the dispute resolution process described herein, each Party will appoint a representative to meet and negotiate in good faith for a period of sixty (60) days (unless it becomes clear that a voluntary resolution is unlikely) after the request to resolve any dispute arising under this Agreement. The Parties intend that these negotiations be conducted by nonlawyer business representatives, but nothing prevents either Party from also involving an attorney in the process. The location, format, frequency, duration, and conclusion of these discussions shall be left to the discretion of the representatives. Upon mutual agreement of the representatives, the representatives may utilize other alternative dispute resolution procedures such as mediation to assist in the

negotiations. Discussion and correspondence among the representatives for purposes of these negotiations shall be treated as confidential information developed for purposes of settlement, exempt from discovery and production, which shall not be admissible in the Commission proceeding or arbitration described below or in any lawsuit without concurrence of both Parties.

- 7.3 If the negotiations do not resolve the dispute within sixty (60) days (sooner if it becomes clear that a voluntary resolution is unlikely) after the initial written request, the dispute may be brought in any lawful forum for resolution unless the Parties mutually agree to submit the dispute to binding arbitration by a single arbitrator pursuant to the Commercial Arbitration Rules of the American Arbitration Association or such other rules to which the Parties may agree. If the Parties mutually agree to submit the dispute to binding arbitration, the arbitration hearing shall be commenced within forty-five (45) days after the agreement for arbitration and shall be held in St. Louis or Kansas City, Missouri, or any other location to which the Parties mutually agree. The arbitrator shall control the scheduling so as to process the matter expeditiously. The Parties may submit written briefs. The arbitrator shall rule on the dispute by issuing a written opinion within thirty (30) days after the close of hearing. The times specified in this section may be extended upon mutual agreement of the Parties or by the arbitrator upon a showing of good cause. The decision of the arbitrator shall be final and

binding upon the Parties, and judgment upon the award rendered by the arbitrator may be entered in any court having jurisdiction. Each party shall bear its own costs and attorneys' fees of the arbitration procedures set forth in this Section and shall equally split the fees and costs of the arbitration and the arbitrator.

7.4 In addition to the foregoing Dispute Resolution process, if any portion of an amount due to the Billing Party under this Agreement is subject to a bona fide dispute between the parties, the Party billed (the "Non-Paying Party") shall, within thirty (30) days of its receipt of the invoice containing such disputed amount, give notice to the Billing Party of the amounts in dispute ("Disputed Amounts") and include in such notice the specific details and reasons for disputing each item. The Non-Paying Party shall pay when due all undisputed amounts to the Billing Party. The balance of the Disputed Amount shall thereafter be paid, with late charges as provided in Section 5.3, if appropriate, upon final determination of such dispute. Late charges assessed on those amounts that were unpaid but disputed after thirty (30) days from the receipt of the invoice, shall be credited to the non-paying Party for any disputed amounts which were ultimately found to be not due and payable.

7.5 No cause of action, regardless of form, arising out of the subject matter of this Agreement may be brought by either Party more than two (2) years after the cause

of action has accrued. The Parties waive the right to invoke any different limitation on the bringing of actions provided under state or federal law unless such waiver is otherwise barred by law.

- 7.6 The Parties shall continue providing services to each other during the pendency of any dispute resolution procedure, and the Parties shall continue to perform their payment obligations including making payments in accordance with this Agreement.

SECTION 8 - CONFIDENTIAL INFORMATION

- 8.1 Any information such as specifications, drawings, sketches, business information, forecasts, models, samples, data, computer programs and other software and documentation of one Party (a "Disclosing Party") that is furnished or made available or otherwise disclosed to the other Party or any of its employees, contractors, or agents (its "Representatives" and with a Party, a "Receiving Party") pursuant to this Agreement ("Confidential Information") shall be deemed confidential and the property of the Disclosing Party. Commencing on the Effective Date and continuing during and after the termination or expiration of this Agreement, each Party shall be fully responsible for any unauthorized use and disclosure of, and access to, the other Party's Confidential Information. Accordingly, each Party shall employ administrative, physical, and technical safeguards that prevent such unauthorized access, disclosure, and use

("Safeguards"). Without limiting the foregoing, each Party shall, at a minimum, employ best industry practice to implement Safeguards to protect the other Party's Confidential Information, whether "at rest" or in transport. Unless Confidential Information was previously known by the Receiving Party free of any obligation to keep it confidential, or has been or is subsequently made public by an act not attributable to the Receiving Party, or is explicitly agreed in writing not to be regarded as confidential, such information: (i) shall be held in confidence by each Receiving Party; (ii) shall be disclosed to only those persons who have a need for it in connection with the provision of services required to fulfill this Agreement and shall be used by those persons only for such purposes; and (iii) may be used for other purposes only upon such terms and conditions as may be mutually agreed to in advance of such use in writing by the Parties. Notwithstanding the foregoing sentence, a Receiving Party shall be entitled to disclose or provide Confidential Information as required by any governmental authority or applicable law, upon advice of counsel, only in accordance with Section 8.2 of this Agreement.

- 8.2** If any Receiving Party is required by any governmental authority or by applicable law to disclose any Confidential Information, then such Receiving Party shall provide the Disclosing Party with written notice of such requirement as soon as possible and prior to such disclosure, unless such notice is prohibited by court order or government authority. The Disclosing Party may then seek appropriate

protective relief from all or part of such requirement. The Receiving Party shall use all commercially reasonable efforts to cooperate with the Disclosing Party in attempting to obtain any protective relief which such Disclosing Party chooses to obtain. The Disclosing Party shall bear all associated expenses.

- 8.3 In the event of the expiration or termination of this Agreement for any reason whatsoever, each Party shall return to the other Party or destroy all Confidential Information and other documents, work papers and other material (including all copies thereof) obtained from the other Party in connection with this Agreement and shall use all reasonable efforts, including instructing its employees and others who have had access to such information, to keep confidential and not to use any such information, unless such information is now, or is hereafter disclosed, through no act, omission or fault of such Party, in any manner making it available to the general public.

SECTION 9 - LIABILITY AND INDEMNIFICATION

- 9.1 Neither Party assumes any liability for any act or omission of the other Party in the furnishing of its services to its subscribers solely by virtue of entering into the Agreement. To the extent not prohibited by law or inconsistent with the other terms of this Agreement, each Party (the "Indemnifying Party") shall indemnify the other Party (the "Indemnified Party") and hold it harmless against any loss, costs, claims, injury or liability relating to any third-party claim arising out of any

act or omission in connection with (1) damage to tangible personal property or for personal injury proximately caused by the negligence or willful misconduct of the Indemnifying Party, its employees , agents or contractors and (2) claims for infringement of patents or copyright arising from combining the Indemnified Party's facilities or services with, or the using of the Indemnified Party's services or facilities in connection with, facilities of the Indemnifying Party. Furthermore, the Parties agree to arrange their own interconnection arrangements with other telecommunications carriers, and each Party shall be responsible for any and all of its own payments thereunder. Neither Party shall be financially or otherwise responsible for the rates, terms, conditions, or charges between the other Party and another telecommunications carrier.

9.2 NEITHER PARTY MAKES ANY WARRANTIES, EXPRESS OR IMPLIED, FOR ANY HARDWARE, SOFTWARE, GOODS, OR SERVICES PROVIDED UNDER THIS AGREEMENT. ALL WARRANTIES, INCLUDING THOSE OF MERCHANTABILITY AND FITNESS FOR A PARTICULAR PURPOSE, ARE EXPRESSLY DISCLAIMED AND WAIVED.

9.3 No liability shall attach to either Party, its parents, subsidiaries, affiliates, agents, servants, employees, officers, directors, or partners for damages arising from errors, mistakes, omissions, interruptions, or delays in the course of establishing, furnishing, rearranging, moving, terminating, changing, or providing or failing to provide services or facilities (including the obtaining or furnishing of information

with respect thereof or with respect to users of the services or facilities) in the absence of negligence or willful misconduct.

- 9.4** Except as otherwise provided in Section 9.1, no Party shall be liable to the other Party for any loss, defect or equipment failure caused by the conduct of the first Party, its agents, servants, contractors or others acting in aid or concert with that Party, except in the case of negligence or willful misconduct. No Party shall have any liability whatsoever to the other Party for any indirect, special, consequential, incidental or punitive damages, including but not limited to loss of anticipated profits or revenue or other economic loss in connection with or arising from anything said, omitted or done hereunder (collectively, "Consequential Damages"), even if the other Party has been advised of the possibility of such damages.

SECTION 10 - TERM OF AGREEMENT

- 10.1** This Agreement shall commence on the Effective Date, and shall terminate one year after the Effective Date unless renewed in accordance with this Section 10. This Agreement shall renew automatically for one one (1) year term, commencing on the termination date of the initial term. Thereafter, the Agreement shall renew automatically for successive one (1) year terms commencing on the termination date of the latest renewal term. The automatic renewal shall take effect without notice to either Party, except that either Party may elect: 1) not to renew by giving the other Party at least ninety (90) days written notice of the desire not to

renew; or 2) to negotiate a subsequent agreement by giving the other Party at least ninety (90) days written notice of the desire to commence negotiations. If a Party elects to negotiate a subsequent agreement and a subsequent agreement has not been consummated prior to the termination date of the current Agreement, the current Agreement shall continue to be in effect until it is replaced by a new Agreement, or one hundred eighty (180) days beyond the termination date of the current Agreement, whichever is less.

SECTION 11 - INDEPENDENT CONTRACTORS

~~11.1~~ The Parties to this Agreement are independent contractors. Neither Party is an agent, representative, or partner of the other Party. Neither Party shall have the right, power, or authority to enter into any agreement for or on behalf of, or incur any obligation or liability of, or to otherwise bind the other Party. This Agreement shall not be interpreted or construed to create an association, joint venture, or partnership between the Parties or to impose any partnership obligation or liability upon either Party.

SECTION 12 - THIRD PARTY BENEFICIARIES

12.1 This Agreement is not intended to benefit any person or entity not a Party to it and no third Party beneficiaries are created by this Agreement.

SECTION 13 - GOVERNING LAW, FORUM AND VENUE

- 13.1** The construction, validity, and enforcement of this Agreement shall be governed by the laws and regulations of the State of Missouri, except when Federal law may be controlling, in which case federal law will govern.

SECTION 14 - ENTIRE AGREEMENT

- 14.1** This Agreement, including all Parts and Attachments and subordinate documents attached hereto or referenced herein, all of which are hereby incorporated by reference, constitute the entire matter thereof, and supersede all prior oral or written agreements, representations, statements, negotiations, understandings, proposals, and undertakings with respect to the subject matter thereof.

SECTION 15 - NOTICE

- 15.1** Notices given by one Party to the other Party under this Agreement shall be in writing and shall be (i) delivered personally, (ii) delivered by express delivery service, (iii) mailed, certified mail or first class U.S. mail postage prepaid, return receipt requested, or (iv) delivered by telecopy to the following address of the Parties:

Sprint
Legal/Telecom Management Privacy Group
6450 Sprint Parkway
Mailstop: KSOPHN0214-2A568
Overland Park, KS 66251
Overland Park, KS 66251-2060
Copy to:

Sprint
Manager – ICA Solutions
6330 Sprint Parkway
Mailstop: KSOPHAN0310
Overland Park, KS 66251-2060

In the case of ILEC:

Ellington Telephone Company
Dee McCormack
200 College Avenue
Ellington, MO 63638

Copy to:

W. R. England III
Brydon, Swearngen & England
312 East Capitol Avenue
P.O. Box 456
Jefferson City, Missouri 65102
(573)635-7166
(573)635-0427

or to such other location as the receiving Party may direct in writing. Notices will be deemed given as of the earlier of (i) the date of actual receipt, (ii) the next business day when notice is sent via express mail or personal delivery, (iii) three (3) three days after mailing in the case of first class or certified U.S. mail or (iv) on the date set forth on the confirmation in the case of telecopy.

SECTION 16 - FORCE MAJEURE

- 16.1** The Parties shall comply with applicable orders, rules, or regulations of the FCC and the Commission and with applicable Federal and State law during the terms of this Agreement. Notwithstanding anything to the contrary contained herein, a

Party shall not be liable nor deemed to be in default for any delay or failure of performance under this Agreement resulting from acts of God, civil or military authority, acts of the public enemy, war, hurricanes, tornadoes, storms, fires, explosions, earthquakes, floods, government regulation, strikes, lockouts, or other work interruptions by employees or agents not within the control of the non-performing Party.

SECTION 17 - TAXES

- 17.1** The parties shall comply with all federal, state, and local tax laws applicable to transactions occurring under this Agreement. Each Party shall pay or otherwise be responsible for all federal, state, or local sales, use, excise, gross receipts, transaction or similar taxes, fees, or surcharges levied against or upon such Party. The Providing Party will separately state all taxable and nontaxable charges on the original invoice for goods or services provided under this Agreement. The Providing Party will separately state all taxes, fees, or surcharges on the original invoice for goods or services provided under this Agreement. All purchases under this agreement are for resale in the ordinary course of Purchasing Party's business. Purchasing Party shall furnish the Providing Party a proper resale tax exemption certificate or other documentation to Providing Party upon request. The parties shall cooperate with one another to minimize taxes arising from this Agreement.

SECTION 18 - ASSIGNMENT

18.1 Neither Party may assign this Agreement without the prior written consent of the other Party, which consent shall not be unreasonably withheld, conditioned or delayed, provided, however, a Party may assign this Agreement or any portion thereof, without consent but upon written notice to the other party, to any entity that controls, is controlled by or is under common control with the assigning Party or to an entity acquiring all or substantially all of the assets of a Party, provided that the assignee/successor agrees in writing to be bound by all obligations and terms of this Agreement. Any such assignment shall not, in any way, affect or limit the rights and obligations of the Parties under the terms of this Agreement.

SECTION 19 – NETWORK MANAGERS

19.1 Nothing in this Agreement shall prohibit Sprint from enlarging its CMRS network through management contracts with third-parties for construction and operation of a CMRS system under the Sprint brand name and license. Traffic originating on such extended networks shall be treated as Sprint traffic subject to the terms, conditions, and rates of this Agreement. Sprint Network Managers are included as part of this Agreement as of the effective date and are listed on Appendix 2 attached hereto. If, during the term of this Agreement, Sprint seeks to include new Network Managers, it shall notify ILEC in writing and the Parties shall

amend Appendix 2 accordingly.

SECTION 20 - TERMINATION OF SERVICE TO EITHER PARTY

20.1 Failure of either Party to pay undisputed charges shall be grounds for termination of this Agreement. If either Party fails to pay when due any undisputed charges billed to them under this Agreement ("Undisputed Unpaid Charges"), and any portion of such charges remain unpaid more than thirty (30) days after the due date of such Undisputed Unpaid Charges, the Billing Party will notify the billed Party in writing that in order to avoid having service disconnected, the billed Party must remit all Undisputed Unpaid Charges to the Billing Party within thirty (30) days after receipt of said notice (the "Termination Notice"). Disputes hereunder will be resolved in accordance with the Dispute Resolution Procedures set out in Section 7 of this Agreement.

20.2 Either Party may discontinue service to the other Party upon failure to pay Undisputed Unpaid Charges as provided in Section 20.1, and will have no liability to the non-paying Party in the event of such disconnection. Provided, however, the Billing Party will not discontinue any service or terminate this Agreement for the non-paying Party's failure to pay Undisputed Unpaid Charges, unless the non-paying Party fails to pay such Undisputed Unpaid Charges within thirty (30) days of its receipt of the Termination Notice. To the extent necessary, either party may

request the assistance of a third-party LEC in order to effectuate disconnection.

- 20.3** After disconnect procedures have begun, the Billing Party will not accept service orders from the non-paying Party until all Undisputed Unpaid Charges are paid in full, in immediately available funds. The Billing Party will have the right to require a deposit equal to one month's charges (based on the highest previous month of service from the Billing Party) prior to resuming service to the non-paying Party after disconnection for nonpayment.

SECTION 21 -- MISCELLANEOUS

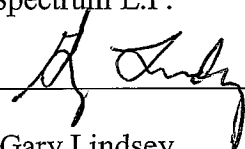
- 21.1** This Agreement is not an interconnection agreement under 47 U.S.C. 251(c), but rather a reciprocal compensation agreement under 47 U.S.C. 251(b)(5). The Parties acknowledge that ILEC may be entitled to a rural exemption as provided by 47 U.S.C. 251(f), and ILEC does not waive such exemption by entering into this Agreement.
- 21.2** In the event that any effective legislative, regulatory, judicial, or other legal action affects any material terms of this Agreement, or the ability of the Parties to perform any material terms of this Agreement, either Party may, on thirty (30) days' written notice, require that such items be renegotiated, and the Parties shall renegotiate in good faith such mutually acceptable new terms as may be required.

Such new terms will be negotiated pursuant to sections 251 and 252 of the Act.

This Agreement is executed this 29th day of December 2006.

Signatures

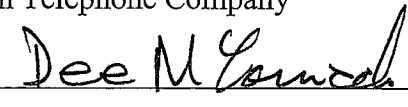
Sprint Spectrum L.P.

By: 

Name: Gary Lindsey

Title: Director, Access Solutions

Ellington Telephone Company

By: 

Name: DEE MCCORMACK

Title: PRESIDENT

12-29-2006

APPENDIX 1 TO THE AGREEMENT BETWEEN ELLINGTON TELEPHONE
COMPANY AND SPRINT

- | | |
|---------------------------------|----------------------|
| 1. Reciprocal Compensation Rate | \$ 0.0277 per minute |
| 2. InterMTA Factor | 0 % |
| 4. Traffic Factor | 85%MTL /15% LTM |

The Traffic Factor describes the level of Telecommunications Traffic subject to reciprocal compensation from one Party terminating to the other Party as a percentage of total 2-way traffic exchanged between the Parties. The Traffic Factor is used to determine the net balance of traffic for billing the monthly IntraMTA minutes of use when only one of the Parties measures the amount of traffic terminating on its network. The Traffic Factor is subject to change based upon mutually acceptable traffic data no more frequently than every six months. Parties shall use the mutually acceptable traffic data to negotiate a new Traffic Factor. If Traffic Factors are not updated, the Parties shall use the last previously established factors.

5. Compensation and Billing Calculations:

A. IntraMTA Compensation

- (1) The Traffic Factor is applied to the local recorded MOUs in the following manner:
- (2) The assumed LTM MOUs equals the local recorded MOUs divided by the MTL factor, then multiplied by the LTM factor;
- (3) The MTL MOUs equals the local recorded MOUs less the LTM MOUs;
- (4) The ILEC is entitled to bill the MTL MOUs at the reciprocal compensation rate.

B. Sample Calculation:

Assume that ILEC records the termination of 5000 minutes of Mobile-to-Land local recorded MOUs (e.g. from CTUSR or similar record) and the Traffic Factor is 85/15.

1. $5000 \text{ MOUs} \div .85, \text{ multiplied by } .15 = 882 \text{ LTM MOUs}$
2. $5000 - 882 = 4118 \text{ MTL MOUs}$ (billed at the reciprocal compensation rate)

APPENDIX 2 TO THE AGREEMENT BETWEEN ELLINGTON TELEPHONE
COMPANY AND SPRINT

Network Managers

IPCS, INC.