

Florida Public Service Commission

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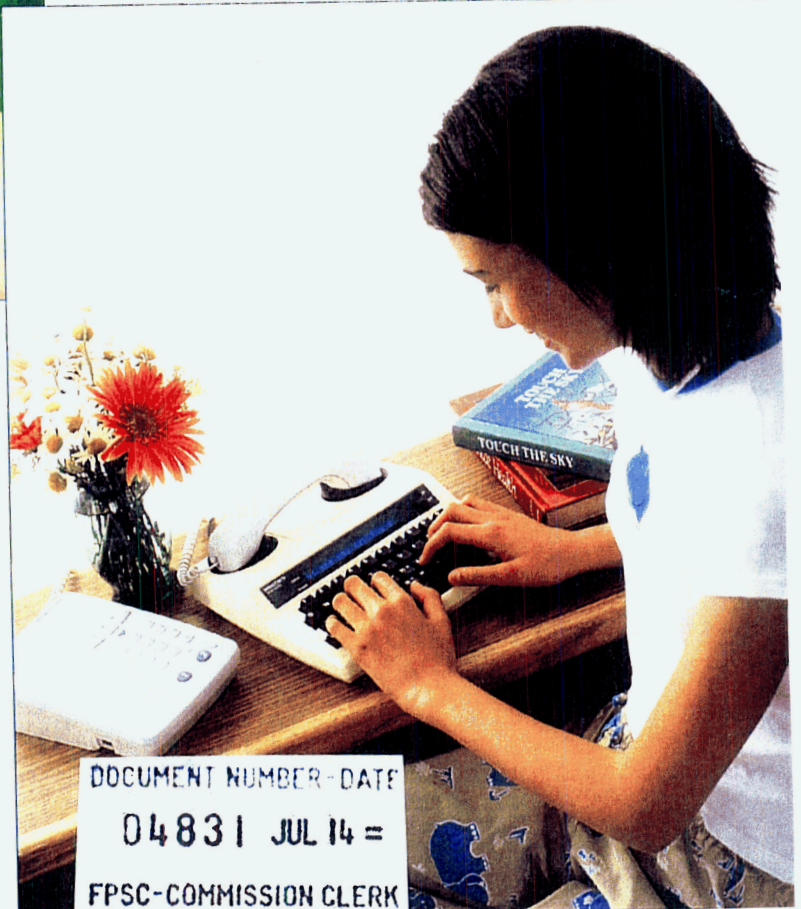
Request for Proposal to Provide Telecommunications Relay Service

Confidential Material
Docket No. 110013-TF



Submitted by
Hamilton Telephone Company
/a Hamilton Telecommunications

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7/11/14

DOCUMENT NUMBER-DATE

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FPSC-COMMISSION CLERK

Attachment H

Financial Information



Florida
Relay

Relay Your Way®



Hamilton believes that the Financial Information as contained in Attachment H is 'proprietary confidential business information' within the meaning of Section 364.183, Florida Statutes. Hamilton is filing this section with the Clerk's office under a claim of confidentiality pursuant to Section 364.183(1), Florida Statutes, and Rule 25-22.006(5), F.A.C.

Hamilton derives economic value from the information contained on such pages because it is not known to others, including Hamilton's competitors. Hamilton maintains the secrecy of the confidential and proprietary information by retaining sole possession and control of such information, and by not disclosing such information to others. Hamilton respectfully requests that the FPSC designate the confidential and proprietary information in its proposal as confidential trade secrets.

To allow the FPSC to evaluate Hamilton's financial responsibility, Hamilton has filed one highlighted and two redacted copies of its financial information with the Clerk's office. The information submitted includes a copy of its published annual financial statements for the past two years including a statement of income and related earnings, cash flow statement, balance sheet and opinion concerning financial statements from a Certified Public Accountant for Hamilton Telephone Company and for Nedelco, Incorporated, its parent company.

Hamilton has included its primary banking source's letter of reference further in this Attachment.

Hamilton Telecommunications has outstanding financial resources.

Hamilton has more than enough financial resources to operate Florida Relay and has the financial wherewithal to start-up and operate Florida Relay as well as easily manage any associated liabilities. Hamilton's debt ratio and other pertinent numbers show Hamilton to be in excellent financial condition.

- Hamilton has experienced strong and steady revenue growth over the past 20 years.
- Hamilton has shown a profit since approximately 1966.
- Hamilton has no long-term debt, and has not borrowed money since 1976.

This track record demonstrates Hamilton's capability to not only be in a position to financially handle all operation and expansion costs for Florida Relay but also demonstrates its ongoing ability to provide "state-of-the-art" services at reasonable prices. Hamilton's outstanding financial resources also ensure continued excellence in the operation of Florida Relay.

Hamilton encourages the FPSC to contact its banking reference listed below, who can attest to Hamilton's ability to meet any of the financial demands contained within the RFP.

Florida
Relay

H-1

The information contained in this Attachment is considered Proprietary and Confidential

Relay Your Way®



Mr. Tom Darbro, President
Pinnacle Bank
1234 L Street
P.O. Box 229
Aurora, NE 68818
Ph: (402) 694-2111

Florida
Relay

H-2

The information contained in this Attachment is considered Proprietary and Confidential

Western Surety Company

POWER OF ATTORNEY APPOINTING INDIVIDUAL ATTORNEY-IN-FACT

Know All Men By These Presents, That WESTERN SURETY COMPANY, a South Dakota corporation, is a duly organized and existing corporation having its principal office in the City of Sioux Falls, and State of South Dakota, and that it does by virtue of the signature and seal herein affixed hereby make, constitute and appoint

Sharon K Murray, Maury J Spieker, David A Dominiani, Maura P Kelly, Joan Leu, Individually

of Omaha, NE, its true and lawful Attorney(s)-in-Fact with full power and authority hereby conferred to sign, seal and execute for and on its behalf bonds, undertakings and other obligatory instruments of similar nature

- In Unlimited Amounts -

and to bind it thereby as fully and to the same extent as if such instruments were signed by a duly authorized officer of the corporation and all the acts of said Attorney, pursuant to the authority hereby given, are hereby ratified and confirmed.

This Power of Attorney is made and executed pursuant to and by authority of the By-Law printed on the reverse hereof, duly adopted, as indicated, by the shareholders of the corporation.

In Witness Whereof, WESTERN SURETY COMPANY has caused these presents to be signed by its Senior Vice President and its corporate seal to be hereto affixed on this 15th day of September, 2010.



WESTERN SURETY COMPANY

Paul T. Bruflat, Senior Vice President

State of South Dakota }
County of Minnehaha } ss

On this 15th day of September, 2010, before me personally came Paul T. Bruflat, to me known, who, being by me duly sworn, did depose and say: that he resides in the City of Sioux Falls, State of South Dakota; that he is the Senior Vice President of WESTERN SURETY COMPANY described in and which executed the above instrument; that he knows the seal of said corporation; that the seal affixed to the said instrument is such corporate seal; that it was so affixed pursuant to authority given by the Board of Directors of said corporation and that he signed his name thereto pursuant to like authority, and acknowledges same to be the act and deed of said corporation.

My commission expires

November 30, 2012



D. Krell, Notary Public

CERTIFICATE

I, L. Nelson, Assistant Secretary of WESTERN SURETY COMPANY do hereby certify that the Power of Attorney hereinabove set forth is still in force, and further certify that the By-Law of the corporation printed on the reverse hereof is still in force. In testimony whereof I have hereunto subscribed my name and affixed the seal of the said corporation this 14th day of July, 2011.



WESTERN SURETY COMPANY

L. Nelson, Assistant Secretary

Authorizing By-Law

ADOPTED BY THE SHAREHOLDERS OF WESTERN SURETY COMPANY

This Power of Attorney is made and executed pursuant to and by authority of the following By-Law duly adopted by the shareholders of the Company.

Section 7. All bonds, policies, undertakings, Powers of Attorney, or other obligations of the corporation shall be executed in the corporate name of the Company by the President, Secretary, and Assistant Secretary, Treasurer, or any Vice President, or by such other officers as the Board of Directors may authorize. The President, any Vice President, Secretary, any Assistant Secretary, or the Treasurer may appoint Attorneys in Fact or agents who shall have authority to issue bonds, policies, or undertakings in the name of the Company. The corporate seal is not necessary for the validity of any bonds, policies, undertakings, Powers of Attorney or other obligations of the corporation. The signature of any such officer and the corporate seal may be printed by facsimile.

**Conforms with The American Institute of
Architects, A.I.A. Document No. A-310**

FRP



June 3, 2011

Mr. Ray Kennedy. c/o Ms. Ann Cole
Director, office of Commission Clerk
Florida Public Service Commission
2540 Shumard Oak Boulevard
Tallahassee, Fl 32399 - 0850

Dear Mr. Kennedy:

I am writing this letter of reference for Hamilton Telephone Co., D/B/A Hamilton Telecommunications.

Hamilton Telephone Co. has been a valued customer of Pinnacle Bank of Aurora for over 40 years. The Bank currently has a number of large deposit accounts with Hamilton Telephone Co. and several of their other entities. These accounts would have average balances in the mid seven to low eight figure range. We would consider Hamilton Telephone our largest and most valuable deposit customer. Possibly the most impressive thing about Hamilton Telecommunications is that they have no current or long term debt. In these times of huge corporate debt it is very unusual and refreshing to see this type of balance sheet.

Hamilton Telecommunications has provided strong telephone, cable TV, Internet, deaf relay and telemarketing to Hamilton County and surrounding counties for over 100 years. Hamilton Telecommunications is now servicing a large number of states plus the District of Columbia with their deaf relay service and are continuing to expand in this area. Hamilton Telephone is now and for the last several decades been owned by the Nelson family. The family is not only known as an excellent corporate citizen they are also very well thought of as individuals in our community and surrounding service areas. I think that you would be very pleased with the deaf relay service that Hamilton Telecommunications would provide.

If you have any questions concerning this letter of reference for Hamilton Telecommunications, please feel free to contact me at the following address or phone number.

Pinnacle Bank
P.O. Box 229
Aurora, Nebraska 68818 Phone: 402-694-2111
E-Mail: tom.darbro@pinnbank.com

Sincerely,

A handwritten signature in black ink, appearing to read "Tom Darbro", written over the word "Sincerely,".

Tom Darbro
President



MEMBER FDIC



CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)

5/25/2011

THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AFFIRMATIVELY OR NEGATIVELY AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW. THIS CERTIFICATE OF INSURANCE DOES NOT CONSTITUTE A CONTRACT BETWEEN THE ISSUING INSURER(S), AUTHORIZED REPRESENTATIVE OR PRODUCER, AND THE CERTIFICATE HOLDER.

IMPORTANT: If the certificate holder is an ADDITIONAL INSURED, the policy(ies) must be endorsed. If SUBROGATION IS WAIVED, subject to the terms and conditions of the policy, certain policies may require an endorsement. A statement on this certificate does not confer rights to the certificate holder in lieu of such endorsement(s).

PRODUCER UNITEL 4435 O Street Lincoln, NE 68510	CONTACT NAME:	
	PHONE (A/C, No. Ext): 402-434-7255	FAX (A/C, No): 402-434-7272
INSURED Hamilton Relay, Inc. dba Hamilton Telecommunications 1001 12th Street Aurora NE 68818	E-MAIL ADDRESS:	
	INSURER(S) AFFORDING COVERAGE	
	INSURER A: Hartford Insurance Co.	
	INSURER B:	
	INSURER C:	
	INSURER D:	
INSURER E:		
INSURER F:		

COVERAGES

CERTIFICATE NUMBER: 10260604

REVISION NUMBER:

THIS IS TO CERTIFY THAT THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS AND CONDITIONS OF SUCH POLICIES. LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS.

INSR LTR	TYPE OF INSURANCE	ADDL INSR	SUBR WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS
A	GENERAL LIABILITY <input checked="" type="checkbox"/> COMMERCIAL GENERAL LIABILITY <input type="checkbox"/> CLAIMS-MADE <input checked="" type="checkbox"/> OCCUR GEN'L AGGREGATE LIMIT APPLIES PER: <input checked="" type="checkbox"/> POLICY <input type="checkbox"/> PRO-JECT <input type="checkbox"/> LOC			91UUNND6927	6/30/2010	6/30/2011	EACH OCCURRENCE \$ 1,000,000 DAMAGE TO RENTED PREMISES (Ea occurrence) \$ 300,000 MED EXP (Any one person) \$ 10,000 PERSONAL & ADV INJURY \$ 1,000,000 GENERAL AGGREGATE \$ 3,000,000 PRODUCTS - COMP/OP AGG \$ 2,000,000
A	AUTOMOBILE LIABILITY <input checked="" type="checkbox"/> ANY AUTO <input type="checkbox"/> ALL OWNED AUTOS <input type="checkbox"/> HIRED AUTOS <input type="checkbox"/> SCHEDULED AUTOS <input type="checkbox"/> NON-OWNED AUTOS			91UUNND6927	6/30/2010	6/30/2011	COMBINED SINGLE LIMIT (Ea accident) \$ 1,000,000 BODILY INJURY (Per person) \$ BODILY INJURY (Per accident) \$ PROPERTY DAMAGE (Per accident) \$
A	UMBRELLA LIAB <input checked="" type="checkbox"/> OCCUR EXCESS LIAB <input type="checkbox"/> CLAIMS-MADE DED <input checked="" type="checkbox"/> RETENTION \$10,000			91RHUNDO918	6/30/2010	6/30/2011	EACH OCCURRENCE \$ 10,000,000 AGGREGATE \$ 10,000,000
A	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) If yes, describe under DESCRIPTION OF OPERATIONS below	Y/N <input type="checkbox"/>	N/A	91WEGJI3300	6/30/2010	6/30/2011	WC STATUTORY LIMITS E.L. EACH ACCIDENT \$ 500,000 E.L. DISEASE - EA EMPLOYEE \$ 500,000 E.L. DISEASE - POLICY LIMIT \$ 500,000

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (Attach ACORD 101, Additional Remarks Schedule, if more space is required)

CERTIFICATE HOLDER

Mr. Ray Kennedy, c/o Ms. Ann Cole
Director, Office of Commission Clerk
Tallahassee Public Service Commission
200 Shumard Oak Boulevard
Tallahassee FL 32388-0850

CANCELLATION

SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS.

AUTHORIZED REPRESENTATIVE

(TX) Joseph S. Weipert

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ACORD 25 (2010/05)

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THE HAMILTON TELEPHONE COMPANY

Financial Statements

Years Ended June 30, 2010 and 2009

(With Independent Auditor's Report Thereon)

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Independent Auditor's Report

The Board of Directors
The Hamilton Telephone Company:

We have audited the accompanying balance sheets of The Hamilton Telephone Company as of June 30, 2010 and 2009, and the related statements of earnings, stockholders' equity, and cash flows for the years then ended. These financial statements are the responsibility of The Hamilton Telephone Company's management. Our responsibility is to express an opinion on these financial statements based on our audits.

We conducted our audits in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audits to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audits provide a reasonable basis for our opinion.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of The Hamilton Telephone Company as of June 30, 2010 and 2009, and the results of its operations and its cash flows for the years then ended in conformity with accounting principles generally accepted in the United States of America.

Dohman, Akerlund & Eldred, LLC

October 12, 2010

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THE HAMILTON TELEPHONE COMPANY

Balance Sheets

June 30, 2010 and 2009

<u>Assets</u>	<u>2010</u>	<u>2009</u>
Current assets:		
Cash and cash equivalents		
Certificates of deposit		
Available-for-sale securities		
Due from subscribers and agents,		
less allowance for doubtful receivables		
Inventories, at cost		
Prepaid expenses		
Due from parent for income taxes		
Total current assets		
Other assets:		
Miscellaneous physical property		
Less accumulated depreciation		
Net miscellaneous physical property		
Other investments		
Cash surrender value of life insurance		
Due from affiliated companies		
Total other assets		
Property and equipment, at cost		
Less accumulated depreciation		
Net property and equipment		

See accompanying notes to financial statements.

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Liabilities and Stockholders' Equity

2010

2009

Current liabilities:

Accounts payable
Accrued expenses and taxes
Deferred revenue
Due to affiliated companies
Deferred income taxes

Total current liabilities

Deferred income taxes

Total liabilities and
deferred income taxes

Stockholders' equity:

Accumulated other comprehensive income
Retained earnings

Total stockholders' equity

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THE HAMILTON TELEPHONE COMPANY

Statements of Earnings

Years Ended June 30, 2010 and 2009

	<u>2010</u>	<u>2009</u>
Operating revenues:		
Local service		
Toll service and access charges		
Billing and collection revenue		
Directory revenues, net		
Other operating revenue		
Less provision for doubtful accounts		
Total operating revenues		
Operating expenses:		
Plant specific operations		
Plant nonspecific operations		
Customer operations		
Corporate operations		
Total operating expenses		
Operating income		
Operating taxes:		
Income taxes, current		
Income taxes, deferred		
Other		
Total operating taxes		
Net operating income, carried forward		

(Continued)

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THE HAMILTON TELEPHONE COMPANY

Statements of Earnings
(Continued)
Years Ended June 30, 2010 and 2009

	<u>2010</u>	<u>2009</u>
Net operating income, brought forward		
Other income (deductions):		
Interest income		
Dividend income		
Rental income, net of related		
expenses including depreciation of		
Charitable contributions		
Other, net		
Nonoperating income taxes		
Total other income, net		
Interest expense		
Net earnings		
Earnings per common share		

See accompanying notes to financial statements.

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THE HAMILTON TELEPHONE COMPANY

Statements of Stockholders' Equity

Years Ended June 30, 2010 and 2009

	<u>Comprehensive Income</u>	<u>Common Stock</u>	<u>Accumulated Other Comprehensive Income</u>	<u>Retained Earnings</u>	<u>Total Stockholders Equity</u>
Balances at June 30, 2008					
Comprehensive income - 2009:					
Net earnings					
Other comprehensive losses net of taxes, unrealized losses on securities,					
Comprehensive income					
Cash dividends					
Balances at June 30, 2009					
Comprehensive income - 2010:					
Net earnings					
Other comprehensive gains net of taxes, unrealized gains on securities, net of					
Comprehensive income					
Cash dividends,					
Balances at June 30, 2010					

See accompanying notes to financial statements.

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THE HAMILTON TELEPHONE COMPANY

Statements of Cash Flows

Years Ended June 30, 2010 and 2009

<u>Increases in Cash and Cash Equivalents</u>	<u>2010</u>	<u>2009</u>
Cash flows from operating activities:		
Cash received from subscribers and agents		
Cash paid to suppliers and employees		
Investment income received		
Cash contributions		
Interest paid		
Income taxes paid		
Net cash provided by operating activities		
Cash flows from investing activities:		
Net advances repaid by (made to)		
parent and other affiliated companies		
Net redemption of certificates of deposit		
Proceeds from sale of property and equipment		
Expenditures for property and equipment		
Expenditures for removal of property and equipment		
Net cash provided by investing activities		
Cash flows from financing activities, dividends paid		
Net increase in cash and cash equivalents		
Cash and cash equivalents at beginning of year		
Cash and cash equivalents at end of year		

(Continued)

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THE HAMILTON TELEPHONE COMPANY

Statements of Cash Flows
(Continued)

Years Ended June 30, 2010 and 2009

Reconciliation of Net Earnings to
Net Cash Provided by Operating Activities

2010

2009

Net earnings

Adjustments to reconcile net earnings
to net cash provided by operating activities:

Provision for doubtful accounts

Depreciation and amortization expense

Loss on disposition of other investments

Provision for deferred income taxes

Net partnership loss (income)

Decrease (increase) in:

Due from subscribers and agents

Accrued interest receivable

Prepaid expenses

Inventories

Cash surrender value of life insurance

Due from parent for income taxes

Increase (decrease) in:

Accounts payable

Accrued taxes and expenses

Accrued interest payable

Deferred revenue

Due to affiliated companies

Due to parent for income taxes

Total adjustments

Net cash provided by operating activities

Supplemental Disclosure of Cash Flows Information

Included in accounts payable at June 30, 2010 and 2009 was [REDACTED]
respectively, associated with the acquisition of property and equipment.

See accompanying notes to financial statements.

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THE HAMILTON TELEPHONE COMPANY

Notes to Financial Statements

June 30, 2010 and 2009

(1) Significant Accounting Policies

General

The Hamilton Telephone Company (the Company), a 97.2% owned subsidiary of Nedelco, Inc., a holding company, is headquartered in Aurora, Nebraska. The Company is a corporation and was organized in 1901 and provides service in the area of Hamilton County, Nebraska. The Company operates under the rules and regulations of the Nebraska Public Service Commission. The Company is affiliated through common ownership and management with Aurora Telemarketing, Inc. (ATI), a telemarketing company, Hamilton Long Distance (HLD), a long distance service company, Hamilton Relay, Inc. (HRS), a company providing telephone relay service, Hamilton.net, Inc. (HNT), an internet service company, Hamilton Information Systems, Inc. (HIS), a retail computer store, Hamilton Wireless, Inc. (HWL), a wireless service company, and Nedelco Services Corporation (NSC), an employee services company, all of which are subsidiaries of Nedelco, Inc.; and through common management with Mid-State Community TV, Inc., a company providing cable television service in several central Nebraska communities. The Company provides telephone services to exchanges in central Nebraska and maintains its accounting records in accordance with the rules and regulations of the Nebraska Public Service Commission and utilizes the Uniform System of Accounts prescribed by the Federal Communications Commission. The accounting and reporting policies of the Company conform to accounting principles generally accepted in the United States of America.

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

Cash and cash equivalents and statements of cash flows

For purposes of the statements of cash flows, the Company considers all highly liquid debt instruments purchased with a maturity of three months or less to be cash equivalents. Additionally, advances to parent and affiliated companies and investment in certificates of deposit are presented on the net cash flow basis.

Due from subscribers and agents and allowance for doubtful receivables

Expenses include a provision for doubtful accounts to allow for estimated uncollectible accounts. This provision is based on past experience and on analysis of current accounts receivable collectibility. Accounts are considered delinquent based on passage of a specified period of time and consideration of payment history. Accounts deemed uncollectible are charged to the allowance in the year they are deemed uncollectible. As a result, there is at least a reasonable possibility that recorded estimates will change by a material amount in the near term.

THE HAMILTON TELEPHONE COMPANY

Notes to Financial Statements

Investment securities

Investment securities that are held for short-term resale are classified as trading securities and carried at fair value. Debt securities that management has the ability and intent to hold to maturity are classified as held-to-maturity and carried at cost, adjusted for amortization of premium and accretion of discounts using methods approximating the interest method. Other marketable securities are classified as available-for-sale and are carried at fair value. Realized and unrealized gains and losses on trading securities are included in net income. Unrealized gains and losses on securities available-for-sale are recognized net of tax as direct increases or decreases in stockholders' equity as a component of other comprehensive income. Cost of securities sold is recognized using the specific identification method.

Inventories

Inventories are stated at cost (principally on the first-in, first-out basis) not in excess of market value. Market value is determined by comparison with recent purchases or realizable value.

Miscellaneous physical property

Depreciation of miscellaneous physical property is computed using straight-line and accelerated methods over the estimated useful life of the related asset.

Property and equipment

The Company's property and equipment are reported at historical cost less accumulated depreciation. Maintenance and repairs of property and replacements of items determined to be less than units of property are charged to expense. Replacements and renewals of items considered to be units of property are charged to the property and equipment accounts. Property and equipment retired or otherwise disposed of in the ordinary course of business, together with the cost of removal less salvage, is charged to accumulated depreciation. Depreciation of property and equipment is determined for financial statement purposes using the straight-line method based on the estimated service lives ranging from 5 to 30 years prescribed by the Nebraska Public Service Commission.

Long-lived assets

Long-lived assets are reviewed for impairment whenever events or changes in circumstances indicate the related carrying amount may not be recoverable. When required, impairment losses on assets to be held and used are recognized based on the excess of the asset's carrying amount over the fair value of the asset and long-lived assets to be disposed of are reported at the lower of carrying amount or fair value less cost to sell.

Revenues

Telecommunication service revenues are recognized when related services are provided.

(Continued)
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THE HAMILTON TELEPHONE COMPANY

Notes to Financial Statements

Income taxes

The Company uses the asset-and-liability method of accounting for income taxes. Under the asset-and-liability method, deferred income taxes are recognized for the tax consequences of "temporary differences" by applying enacted statutory tax rates applicable to future years to differences between the financial statement carrying amounts and the tax bases of existing assets and liabilities. If it is more likely than not that some portion of a deferred tax asset will not be realized, a valuation allowance is recognized. The effect on deferred taxes of a change in tax rates is recognized in income in the period that includes the enactment date.

The results of the Company's operations are included in the consolidated income tax returns of its parent. The Company provides for income taxes in amounts equal to the tax that would have been due on a separate return basis and these amounts are remitted to its parent company.

The Company, via its parent company, has adopted Financial Accounting Standards Board (FASB) newly issued guidance related to accounting for any uncertainties in income taxes and required disclosures thereon. The Company has not recognized any interest or penalties in relation to income tax filings as of or for the years ended June 30, 2010 or 2009. Additionally, tax years ended June 30, 2007, 2008, 2009, and 2010 all remain open and are subject to potential examination by taxing jurisdictions.

Comprehensive income or loss

Accounting principles generally require that recognized revenue, expenses, gains, and losses be included in the statements of earnings. Although certain changes in assets and liabilities, such as unrealized gains and losses on securities available-for-sale, are reported as a separate component of the equity section of the statements of stockholders' equity, such items, along with net income, are components of comprehensive income. At June 30, 2010 and 2009, other comprehensive gains or losses were comprised entirely of unrealized gains or losses on securities available-for-sale, net of applicable deferred income taxes.

Earnings per common share

Earnings per common share are based on the weighted average number of shares of common stock outstanding during the year divided by net earnings.

Advertising and promotion costs

Advertising and promotion costs are expensed as incurred.

(Continued)

THE HAMILTON TELEPHONE COMPANY

Notes to Financial Statements

Subsequent events

In May 2009, the FASB issued revised guidance on subsequent events testing and required disclosures. The revised guidance requires the disclosure of the date through which subsequent events have been evaluated, as well as whether that date is the date the financial statements were issued or the date the financial statements were available to be issued. Financial statements are considered to be "available to be issued" when they are complete in a form and format that complies with accounting principles generally accepted in the United States of America and all approvals necessary for issuance have been obtained.

As required, the Company has evaluated subsequent events through October 12, 2010, which is the date the financial statements were considered "available to be issued".

(2) Cash and Cash Equivalents and Certificates of Deposit

The Company's cash and cash equivalents and certificates of deposit at June 30, 2010 consisted of checking accounts and certificates of deposit recorded at cost which approximates market. All income associated with cash and cash equivalents and certificates of deposit are reported as other income in the statements of earnings. A summary of the Company's cash accounts as of June 30, 2010 and 2009 is as follows:

	<u>2010</u>	<u>2009</u>
Insured by federal depository insurance		
Outstanding checks and other in-transit items		
Petty and other miscellaneous cash		
Uncollateralized deposits		
Total cash and cash		
equivalents and certificates of deposit		
Reconciliation of cash and cash equivalents		
and certificates of deposit to balance sheets:		
Cash and cash equivalents		
Certificates of deposit,		
including accrued interest receivable		
Less accrued interest receivable		
added to certificates of deposit		
Total cash and cash		
equivalents and certificates of deposit		



(Continued)

THE HAMILTON TELEPHONE COMPANY

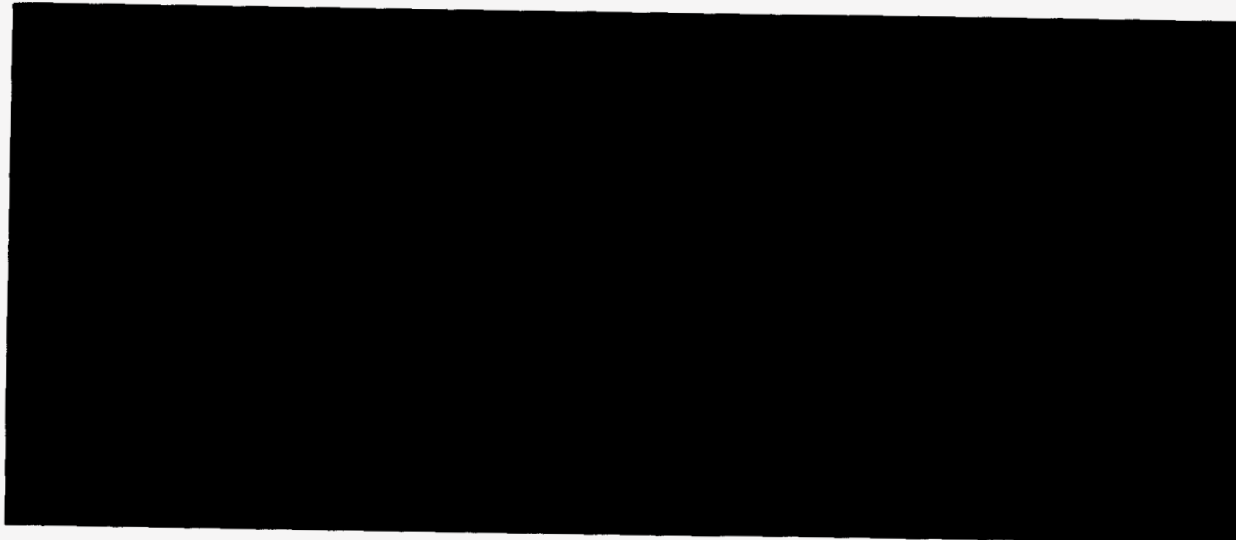
Notes to Financial Statements

The Company maintains cash deposits with local banks which from time to time may exceed federally insured limits. The Company periodically assesses the financial condition of the institutions and believes the risk of any loss is minimal.

In August 2008, the Company entered into the Certificate of Deposit Account Registry Service (CDARS) program with a local bank. The CDARS program allows the Company to make an investment with a single bank who in turn places funds below the FDIC deposit limit with other participating financial institutions to allow the depositor to gain additional FDIC coverage on its deposits. The FDIC coverage is \$250,000 per depositor in 2010 and 2009. The use of the CDARS program together with the increased FDIC coverage has allowed the Company to greatly reduce its exposure to uncollateralized deposit risk in relation to its investments in certificates of deposit.

The Company has a certificate of deposit with a value of [REDACTED] as of June 30, 2010 which is assigned to the State of Montana Department of Administration under the terms of a Relay Services contract HRS has with that state. The State of Montana Department of Administration has the authority under the terms of the contract to withdraw money from the certificate of deposit should HRS fail to perform on the contract in accordance with its terms. The certificate of deposit assignment is in force until 60 days after the contract terminates. In July 2009, the contract was extended until February 27, 2011.

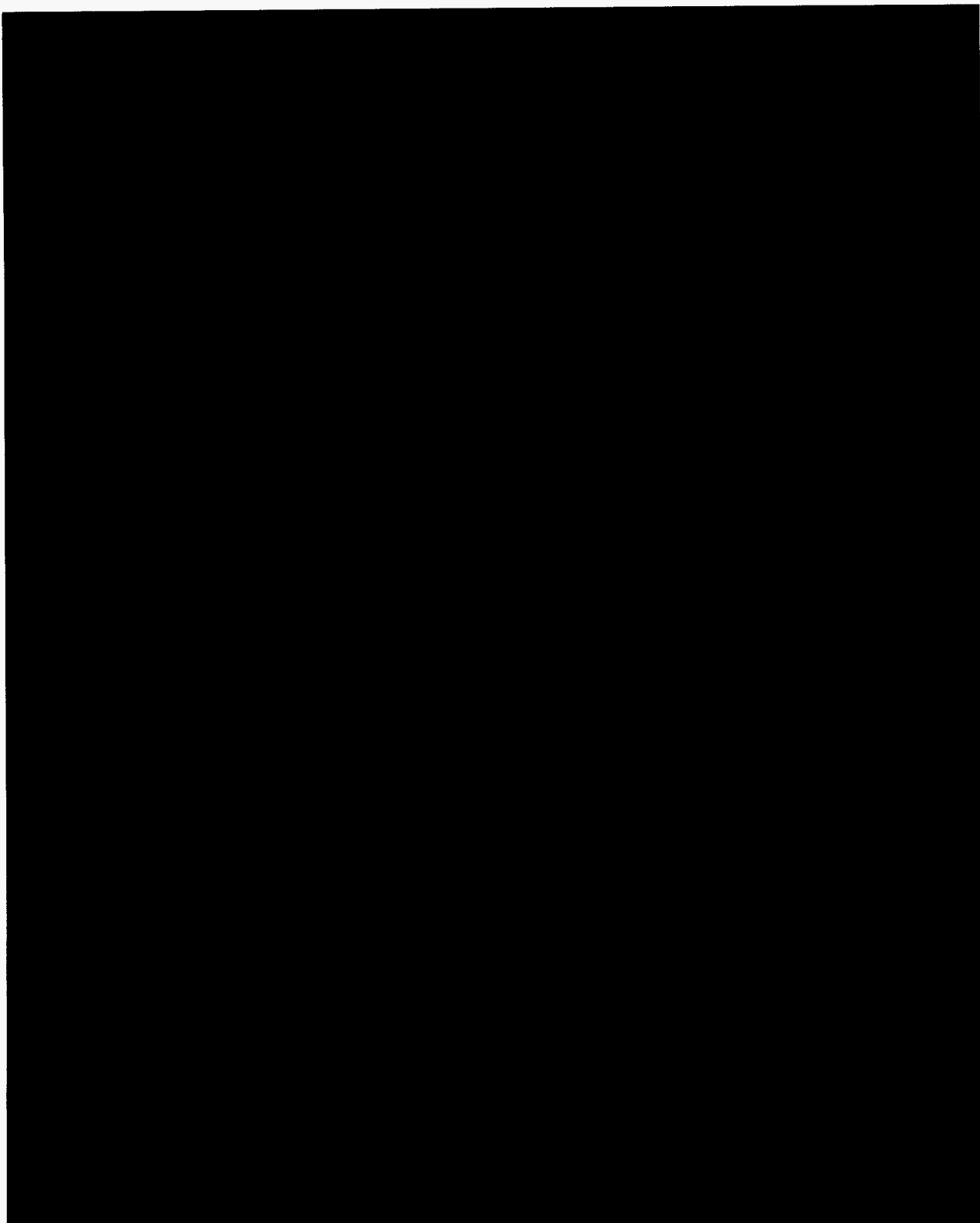
(3) Affiliations and Related Party Transactions



(Continued)

THE HAMILTON TELEPHONE COMPANY

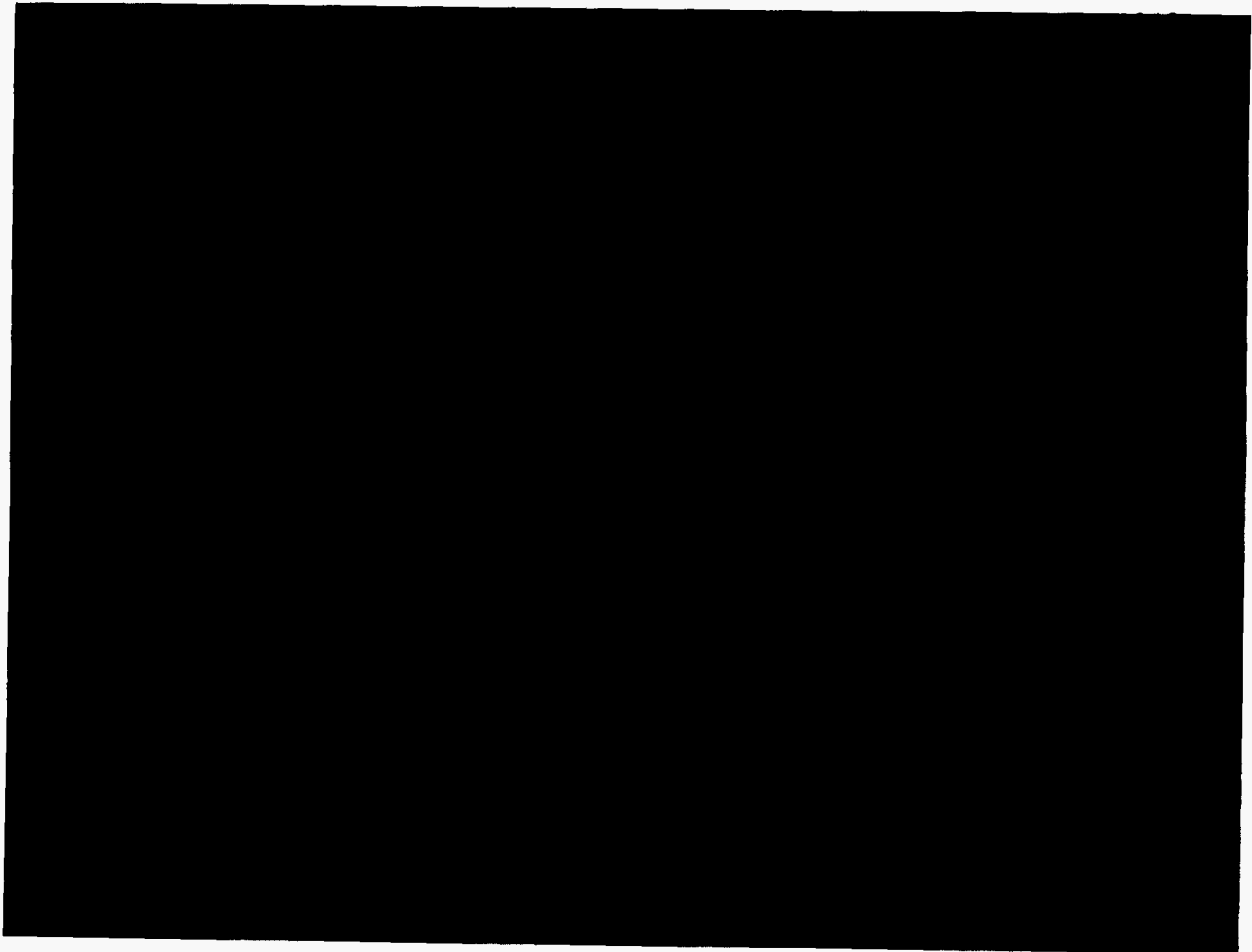
Notes to Financial Statements



(Continued)

THE HAMILTON TELEPHONE COMPANY

Notes to Financial Statements



(4) Available-for-sale Securities

The following is a schedule of unrealized holding gains, net of deferred income taxes, for available-for-sale equity securities as of June 30, 2010 and 2009:

	<u>2010</u>	<u>2009</u>
Available-for-sale securities at fair value		
Financial statement cost basis of available-for-sale securities		
Unrealized holding gains		
Deferred income tax liability on unrealized holding gains		
Net unrealized holding gains on available-for-sale securities		

THE HAMILTON TELEPHONE COMPANY

Notes to Financial Statements

The available-for-sale securities are comprised of [REDACTED]

Effective January 1, 2008, the Company adopted the newly issued provisions by the FASB on the fair value measurements for financial assets and financial liabilities. The new provisions define fair value, establish a framework for measuring fair value in accordance with accounting principles generally accepted in the United States of America, and expand disclosures about fair value measurements.

Fair value is defined as the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants. This price measurement assumes the transaction occurs in the principal market for the asset or liability, or in the most advantageous market for the asset or liability in absence of a principal market. Additionally, fair value measurements are not adjusted for transaction costs. A fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value was also established. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1 inputs) and the lowest priority to unobservable inputs (Level 3 inputs). The three levels of inputs are as follows:

- Level 1 - Valuation is based on quoted prices for identical instruments traded in active markets. An active market is one in which transactions occur with sufficient frequency and volume to provide pricing information on an ongoing basis.
- Level 2 - Valuation is based on significant other observable inputs other than Level 1 inputs. This includes quoted active market prices for similar assets and liabilities; quoted prices in markets that are not active; or other inputs that are observable or can be derived principally from or corroborated by observable market data.
- Level 3 - Valuation is based on significant unobservable inputs that represent the Company's own assumptions about the assumptions that market participants would use in pricing an asset or liability. These include assets and liabilities whose value is determined using pricing models, discounted cash flow methodologies, or similar techniques, including assets and liabilities for which determination of fair value requires significant management judgment or estimates.

[REDACTED]

The Company estimates that the fair value of any other financial instruments do not differ materially from their carrying values as displayed in the balance sheets.

(Continued)

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THE HAMILTON TELEPHONE COMPANY

Notes to Financial Statements

(5) Miscellaneous Physical Property

A summary of miscellaneous physical property as of June 30, 2010 and 2009 is as follows:

<u>Classification</u>	<u>Life in Years</u>	<u>2010</u>	<u>2009</u>
Land			
Land improvements			
Buildings and building improvements			
Less accumulated depreciation			

Depreciation expense for the years ended June 30, 2010 and 2009 was [REDACTED] respectively.

(6) Investments

A schedule of other investments at June 30, 2010 and 2009 follows:

Various limited liability companies
Various development corporations' stock
Various cooperative equity ownership

(Continued)

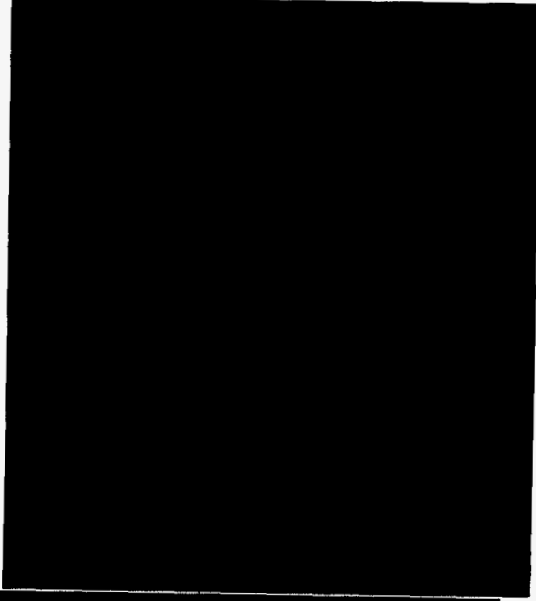
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THE HAMILTON TELEPHONE COMPANY

Notes to Financial Statements

(7) Property and Equipment

A summary of telephone property and equipment as of June 30, 2010 and 2009 is as follows:

	<u>2010</u>	<u>2009</u>
Land		
Buildings		
Central office equipment		
Station apparatus		
Station connections		
Other terminal equipment		
Pole lines		
Aerial cable		
Buried cable		
Furniture and office equipment		
Motor vehicles and other work equipment		
Equipment deposits		

Less accumulated depreciation



(Continued)

THE HAMILTON TELEPHONE COMPANY

Notes to Financial Statements

(8) Income Taxes

Components of income tax expense are as follows:

	<u>2010</u>			<u>2009</u>
	<u>Operating</u>	<u>Nonoperating</u>	<u>Total</u>	<u>Total</u>
Current:				
Federal				
State				
Deferred:				
Federal				
State				

Income tax expense totaled [REDACTED] The actual tax expense for both 2010 and 2009 differs from the "expected" tax expense for those years (computed by applying the average U.S. federal corporate tax rate of 34% to earnings before income taxes) as shown below:

	<u>2010</u>		<u>2009</u>	
	<u>Amount</u>	<u>% of Pretax Income</u>	<u>Amount</u>	<u>% of Pretax Income</u>
Computed "expected" tax expense				
Increases in taxes resulting from:				
State income taxes, net of				
federal income tax benefits				
Dividends received deduction				
Lobbying expense				
Cash surrender value of life insurance				
Other				

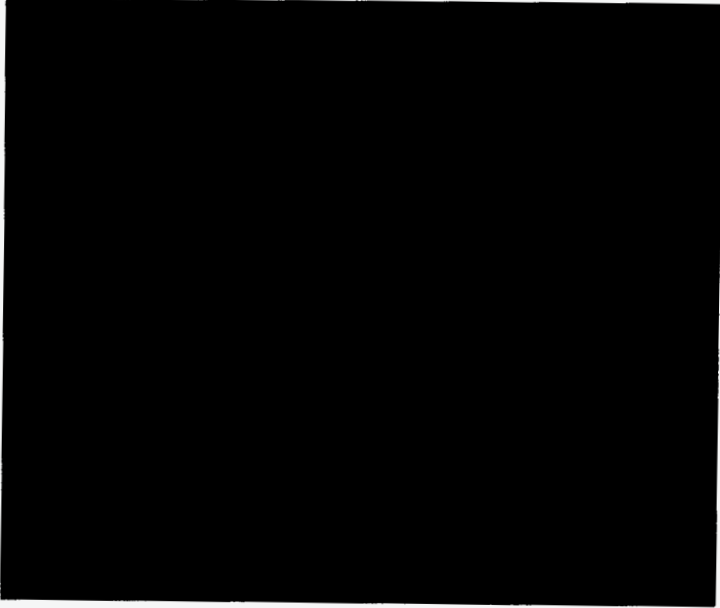
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THE HAMILTON TELEPHONE COMPANY

Notes to Financial Statements

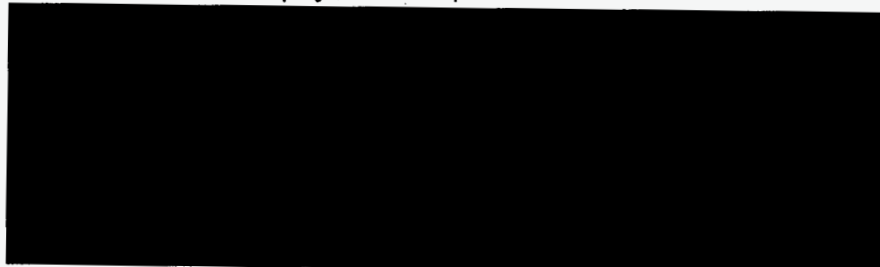
The sources of deferred tax asset and liabilities and the income tax effect of each as of June 30, 2010 and 2009 are as follows:

	<u>2010</u>		<u>2009</u>	
	<u>Current</u>	<u>Long-term</u>	<u>Current</u>	<u>Long-term</u>
Deferred tax asset, financial statement allowance for doubtful accounts				
Deferred tax liabilities:				
Excess of basis of property and equipment for financial statement purposes over basis for income tax purposes				
Unrealized gain on exchange of investments in merger				
Unrealized holding gains on available-for-sale securities				
Total deferred tax liabilities				
Net deferred tax liabilities				

(9) Operating Leases

The Company leases a copier under terms requiring future payments. Rental expense under the terms of this lease agreement was  in 2010 and 2009, respectively.

Future minimum rental payments required under the lease is as follows:



(Continued)

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THE HAMILTON TELEPHONE COMPANY

Notes to Financial Statements

(10) Commitments

The Company has relay service contracts in place to provide relay services to several states throughout the United States. The Company has subcontracted the performance of services under those relay service contracts to HRS. The relay service contracts are generally for fixed periods ranging from two to five years with subsequent annual or bi-annual renewal provisions. Additionally, the relay service contracts generally contain provisions for liquidated damages if the Company as the contractor or its subcontractor, HRS, does not meet prescribed quality of service standards. There were no liquidated damages assessed and recorded by HRS as of June 30, 2010 or 2009. Relay service contracts up for bid and renewal during fiscal year 2011 include the states of Maine, Arizona, Montana, New Mexico, Wyoming, Georgia, and Kentucky.

(11) Reclassification

The Company's 2009 financial statements have been reclassified to conform with 2010 presentation.

THE HAMILTON TELEPHONE COMPANY

Financial Statements

Years Ended June 30, 2009 and 2008

(With Independent Auditor's Report Thereon)

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Independent Auditor's Report

The Board of Directors
The Hamilton Telephone Company:

We have audited the accompanying balance sheets of The Hamilton Telephone Company as of June 30, 2009 and 2008, and the related statements of earnings, stockholders' equity, and cash flows for the years then ended. These financial statements are the responsibility of The Hamilton Telephone Company's management. Our responsibility is to express an opinion on these financial statements based on our audits.

We conducted our audits in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audits to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audits provide a reasonable basis for our opinion.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of The Hamilton Telephone Company as of June 30, 2009 and 2008, and the results of its operations and its cash flows for the years then ended in conformity with accounting principles generally accepted in the United States of America.

Dohman, Akerlund & Eddy, LLC

October 1, 2009

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THE HAMILTON TELEPHONE COMPANY

Balance Sheets

June 30, 2009 and 2008

<u>Assets</u>	<u>2009</u>	<u>2008</u>
Current assets:		
Cash and cash equivalents		
Certificates of deposit		
Available-for-sale securities		
Due from subscribers and agents,		
less allowance for doubtful receivables		
Inventories, at cost		
Prepaid expenses		
Due from parent for income taxes		
Total current assets		
Other assets:		
Miscellaneous physical property		
Less accumulated depreciation		
Net miscellaneous physical property		
Other investments		
Cash surrender value of life insurance		
Due from affiliated companies		
Total other assets		
Property and equipment, at cost		
Less accumulated depreciation		
Net property and equipment		

See accompanying notes to financial statements.

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Liabilities and Stockholders' Equity

2009

2008

Current liabilities:

Accounts payable
Accrued expenses and taxes
Accrued interest payable
Deferred revenue
Due to affiliated companies
Deferred income taxes
Due to parent for income taxes

Total current liabilities

Deferred income taxes

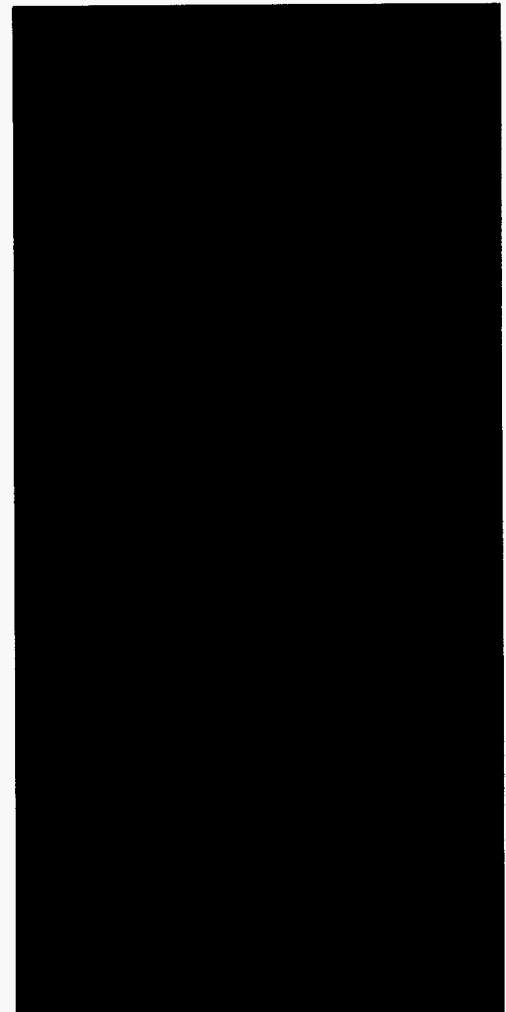
Total liabilities and
deferred income taxes

Stockholders' equity:



Accumulated other comprehensive income
Retained earnings

Total stockholders' equity



THE HAMILTON TELEPHONE COMPANY

Statements of Earnings

Years Ended June 30, 2009 and 2008

	<u>2009</u>	<u>2008</u>
Operating revenues:		
Local service		
Toll service and access charges		
Billing and collection revenue		
Directory revenues, net		
Other operating revenue		
Less provision for doubtful accounts		
Total operating revenues		
Operating expenses:		
Plant specific operations		
Plant nonspecific operations		
Customer operations		
Corporate operations		
Total operating expenses		
Operating income		
Operating taxes:		
Income taxes, current		
Income taxes, deferred		
Other		
Total operating taxes		
Net operating income, carried forward		

(Continued)

THE HAMILTON TELEPHONE COMPANY

Statements of Earnings
(Continued)
Years Ended June 30, 2009 and 2008

	<u>2009</u>	<u>2008</u>
Net operating income, brought forward		
Other income (deductions):		
Interest income		
Dividend income		
Rental income (expense), net of related expenses including depreciation		
Charitable contributions		
Gain on disposition of available-for-sale securities		
Other, net		
Nonoperating income taxes		
Total other income, net		
Interest expense		
Net earnings		
Earnings per common share		

See accompanying notes to financial statements.

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THE HAMILTON TELEPHONE COMPANY

Statements of Stockholders' Equity

Years Ended June 30, 2009 and 2008

	<u>Comprehensive Income</u>	<u>Common Stock</u>	<u>Accumulated Other Comprehensive Income</u>	<u>Retained Earnings</u>	<u>Total Stockholders' Equity</u>
Balances at June 30, 2007					
Comprehensive income - 2008:					
Net earnings					
Other comprehensive losses net of taxes:					
Gains on securities included					
in net earnings, net of					
[REDACTED] tax expense					
Unrealized losses on securities,					
net of [REDACTED] tax benefit					
Comprehensive income					
Common stock repurchased, [REDACTED]					
Cash dividends, [REDACTED]					
Balances at June 30, 2008					
Comprehensive income - 2009:					
Net earnings					
Other comprehensive losses					
net of taxes, unrealized losses on					
securities, [REDACTED]					
Comprehensive income					
Cash dividends [REDACTED]					
Balances at June 30, 2009					

See accompanying notes to financial statements.

THE HAMILTON TELEPHONE COMPANY

Statements of Cash Flows

Years Ended June 30, 2009 and 2008

<u>Increases or Decrease in Cash and Cash Equivalents</u>	<u>2009</u>	<u>2008</u>
Cash flows from operating activities:		
Cash received from subscribers and agents		
Cash paid to suppliers and employees		
Investment income received		
Cash contributions		
Interest paid		
Income taxes paid		
Net cash provided		
(used) by operating activities		
Cash flows from investing activities:		
Net advances repaid by (made to)		
parent and other affiliated companies		
Net advances repaid to affiliated companies		
Proceeds from disposition		
of available-for-sale securities		
Net redemption of		
(investment in) certificates of deposit		
Investment in other investments		
Expenditures for property and equipment		
Net cash provided		
(used) by investing activities		
Cash flows from financing activities:		
Common stock repurchased		
Dividends paid		
Net cash used by financing activities		
Net increase (decrease) in cash and cash equivalents		
Cash and cash equivalents at beginning of year		
Cash and cash equivalents at end of year		

(Continued)

THE HAMILTON TELEPHONE COMPANY

Statements of Cash Flows
(Continued)

Years Ended June 30, 2009 and 2008

Reconciliation of Net Earnings to Net
Cash Provided or Used by Operating Activities

2009

2008

Net earnings

Adjustments to reconcile net earnings to
net cash provided (used) by operating activities:

Provision for doubtful accounts

Depreciation and amortization expense

Gain on disposition

of available-for-sale securities

Provision for deferred income taxes

Net partnership income

Decrease (increase) in:

Due from subscribers and agents

Accrued interest receivable

Prepaid expenses

Inventories

Cash surrender value of life insurance

Due from parent for income taxes

Increase (decrease) in:

Accounts payable

Accrued taxes and expenses

Accrued interest payable

Deferred revenue

Due to affiliated companies

Due to parent for income taxes

Total adjustments

Net cash provided (used) by operating activities

Supplemental Disclosures of Cash Flows Information

Included in accounts payable at June 30, 2009 was [REDACTED] associated with the acquisition of property and equipment.

See accompanying notes to financial statements.

THE HAMILTON TELEPHONE COMPANY

Notes to Financial Statements

June 30, 2009 and 2008

(1) Significant Accounting Policies

General

The Hamilton Telephone Company (the Company), a 97.2% owned subsidiary of Nedelco, Inc., a holding company, is headquartered in Aurora, Nebraska. The Company is a corporation and was organized in 1901 and provides service in the area of Hamilton County, Nebraska. The Company operates under the rules and regulations of the Nebraska Public Service Commission. The Company is affiliated through common ownership and management with Aurora Telemarketing, Inc. (ATI), a telemarketing company, Hamilton Long Distance (HLD), a long distance service company, Hamilton Relay, Inc. (HRS), a company providing telephone relay service, Hamilton.net, Inc. (HNT), an internet service company, Hamilton Information Systems, Inc. (HIS), a retail computer store, Hamilton Wireless, Inc. (HWL), a wireless service company, and Nedelco Services Corporation (NSC), an employee services company, all of which are subsidiaries of Nedelco, Inc.; and through common management with Mid-State Community TV, Inc., a company providing cable television service in several central Nebraska communities. The Company provides telephone services to exchanges in central Nebraska and maintains its accounting records in accordance with the rules and regulations of the Nebraska Public Service Commission and utilizes the Uniform System of Accounts prescribed by the Federal Communications Commission. The accounting and reporting policies of the Company conform to accounting principles generally accepted in the United States of America.

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

Cash and cash equivalents and statements of cash flows

For purposes of the statements of cash flows, the Company considers all highly liquid debt instruments purchased with a maturity of three months or less to be cash equivalents. Additionally, advances to parent and affiliated companies and investment in certificates of deposit are presented on a net rather than gross cash flow basis.

Due from subscribers and agents and allowance for doubtful receivables

Expenses include a provision for doubtful accounts to allow for estimated uncollectible accounts. This provision is based on past experience and on analysis of current accounts receivable collectibility. Accounts are considered delinquent based on passage of a specified period of time and consideration of payment history. Accounts deemed uncollectible are charged to the allowance in the year they are deemed uncollectible. As a result, there is at least a reasonable possibility that recorded estimates will change by a material amount in the near term.

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THE HAMILTON TELEPHONE COMPANY

Notes to Financial Statements

Investment securities

Investment securities that are held for short-term resale are classified as trading securities and carried at fair value. Debt securities that management has the ability and intent to hold to maturity are classified as held-to-maturity and carried at cost, adjusted for amortization of premium and accretion of discounts using methods approximating the interest method. Other marketable securities are classified as available-for-sale and are carried at fair value. Realized and unrealized gains and losses on trading securities are included in net income. Unrealized gains and losses on securities available-for-sale are recognized net of tax as direct increases or decreases in stockholders' equity as a component of other comprehensive income. Cost of securities sold is recognized using the specific identification method.

Inventories

Inventories are stated at cost (principally on the first-in, first-out basis) not in excess of market value. Market value is determined by comparison with recent purchases or realizable value.

Miscellaneous physical property

Depreciation of miscellaneous physical property is computed using straight-line and accelerated methods over the estimated useful life of the related asset.

Property and equipment

The Company's property and equipment are reported at historical cost less accumulated depreciation. Maintenance and repairs of property and replacements of items determined to be less than units of property are charged to expense. Replacements and renewals of items considered to be units of property are charged to the property and equipment accounts. Property and equipment retired or otherwise disposed of in the ordinary course of business, together with the cost of removal less salvage, is charged to accumulated depreciation. Depreciation of property and equipment is determined for financial statement purposes using the straight-line method based on the estimated service lives ranging from 5 to 30 years prescribed by the Nebraska Public Service Commission.

Long-lived assets

Long-lived assets are reviewed for impairment whenever events or changes in circumstances indicate the related carrying amount may not be recoverable. When required, impairment losses on assets to be held and used are recognized based on the excess of the asset's carrying amount over the fair value of the asset and long-lived assets to be disposed of are reported at the lower of carrying amount or fair value less cost to sell.

Revenues

Telecommunication service revenues are recognized when related services are provided.

(Continued)

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THE HAMILTON TELEPHONE COMPANY

Notes to Financial Statements

Income taxes

The Company uses the asset-and-liability method of accounting for income taxes. Under the asset-and-liability method, deferred income taxes are recognized for the tax consequences of "temporary differences" by applying enacted statutory tax rates applicable to future years to differences between the financial statement carrying amounts and the tax bases of existing assets and liabilities. If it is more likely than not that some portion of a deferred tax asset will not be realized, a valuation allowance is recognized. The effect on deferred taxes of a change in tax rates is recognized in income in the period that includes the enactment date.

The results of the Company's operations are included in the consolidated income tax returns of its parent. The Company provides for income taxes in amounts equal to the tax that would have been due on a separate return basis and these amounts are remitted to its parent company.

The Company, via its parent company, has elected to defer the provisions of FASB Interpretation No. 48, Accounting for Uncertainty in Income Taxes ("FIN 48"), in accordance with FASB Staff Position No. 48-3.

Comprehensive income or loss

Accounting principles generally require that recognized revenue, expenses, gains, and losses be included in the statements of earnings. Although certain changes in assets and liabilities, such as unrealized gains and losses on securities available-for-sale, are reported as a separate component of the equity section of the statements of stockholders' equity, such items, along with net income, are components of comprehensive income. At June 30, 2009 and 2008, other comprehensive losses were comprised entirely of unrealized losses on securities available-for-sale, net of applicable deferred income taxes.

Earnings per common share

Earnings per common share are based on the weighted average number of shares of common stock outstanding during the year divided by net earnings.

Advertising and promotion costs

Advertising and promotion costs are expensed as incurred

Subsequent events

In May 2009, the Financial Accounting Standards Board (FASB) issued Statement of Financial Accounting Standards (SFAS) No. 165, *Subsequent Events (as amended)*. SFAS No. 165 requires the disclosure of the date through which subsequent events have been evaluated, as well as whether that date is the date the financial statements were issued or the date the financial statements were available to be issued. Financial statements are considered to be "available to be issued" when they are complete in form and format that complies with accounting principles generally accepted in the United States of America and all approvals necessary for issuance have been obtained. The Company adopted the provisions of SFAS No. 165 upon its issuance.

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(Continued)

THE HAMILTON TELEPHONE COMPANY

Notes to Financial Statements

As required by SFAS No. 165, the Company has evaluated subsequent events through October 1, 2009 which is the date the financial statements were considered "available to be issued".

(2) Cash and Cash Equivalents and Certificates of Deposit

The Company's cash and cash equivalents and certificates of deposit at June 30, 2009 consisted of checking accounts and certificates of deposit recorded at cost which approximates market. All income associated with cash and cash equivalents and certificates of deposit is reported as other income in the statements of earnings. A summary of the Company's cash accounts as of June 30, 2009 and 2008 is as follows:

Insured by federal depository insurance
Outstanding checks and other in-transit items
Petty and other miscellaneous cash
Uncollateralized deposits

Total cash and cash
equivalents and certificates of deposit

Reconciliation of cash and cash equivalents
and certificates of deposit to balance sheets:
Cash and cash equivalents
Certificates of deposit,
including accrued interest receivable

Less accrued interest receivable
added to certificates of deposit

Total cash and cash
equivalents and certificates of deposit

The Company maintains cash deposits with local banks which from time to time may exceed federally insured limits. The Company periodically assesses the financial condition of the institutions and believes the risk of any loss is minimal.

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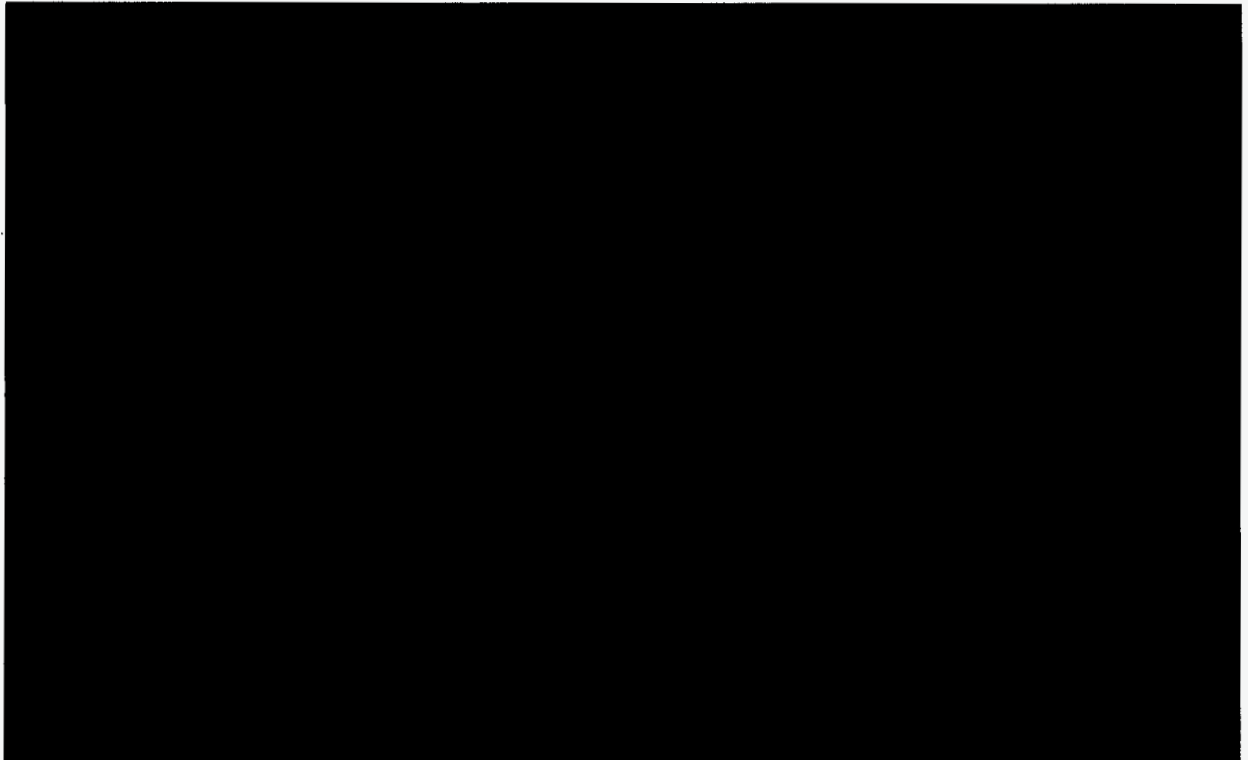
THE HAMILTON TELEPHONE COMPANY

Notes to Financial Statements

In August 2008, the Company entered into the Certificate of Deposit Account Registry Service (CDARS) program with a local bank. The CDARS program allows the Company to make an investment with a single bank who in turn places funds below the FDIC deposit limit with other participating financial institutions to allow the depositor to gain additional FDIC coverage on its deposits. The FDIC coverage also increased from \$100,000 per depositor in 2008 to \$250,000 per depositor in 2009. The use of the CDARS program together with the increased FDIC coverage has allowed the Company to greatly reduce its exposure to uncollateralized deposit risk.

The Company has a certificate of deposit with a value of [REDACTED] as of June 30, 2009 which is assigned to the State of Montana Department of Administration under the terms of a Relay Services contract HRS has with that state. The State of Montana Department of Administration has the authority under the terms of the contract to withdraw money from the certificate of deposit should HRS fail to perform on the contract in accordance with its terms. The certificate of deposit assignment is in force until 60 days after the contract terminates. In July 2009, the contract was extended until February 27, 2011.

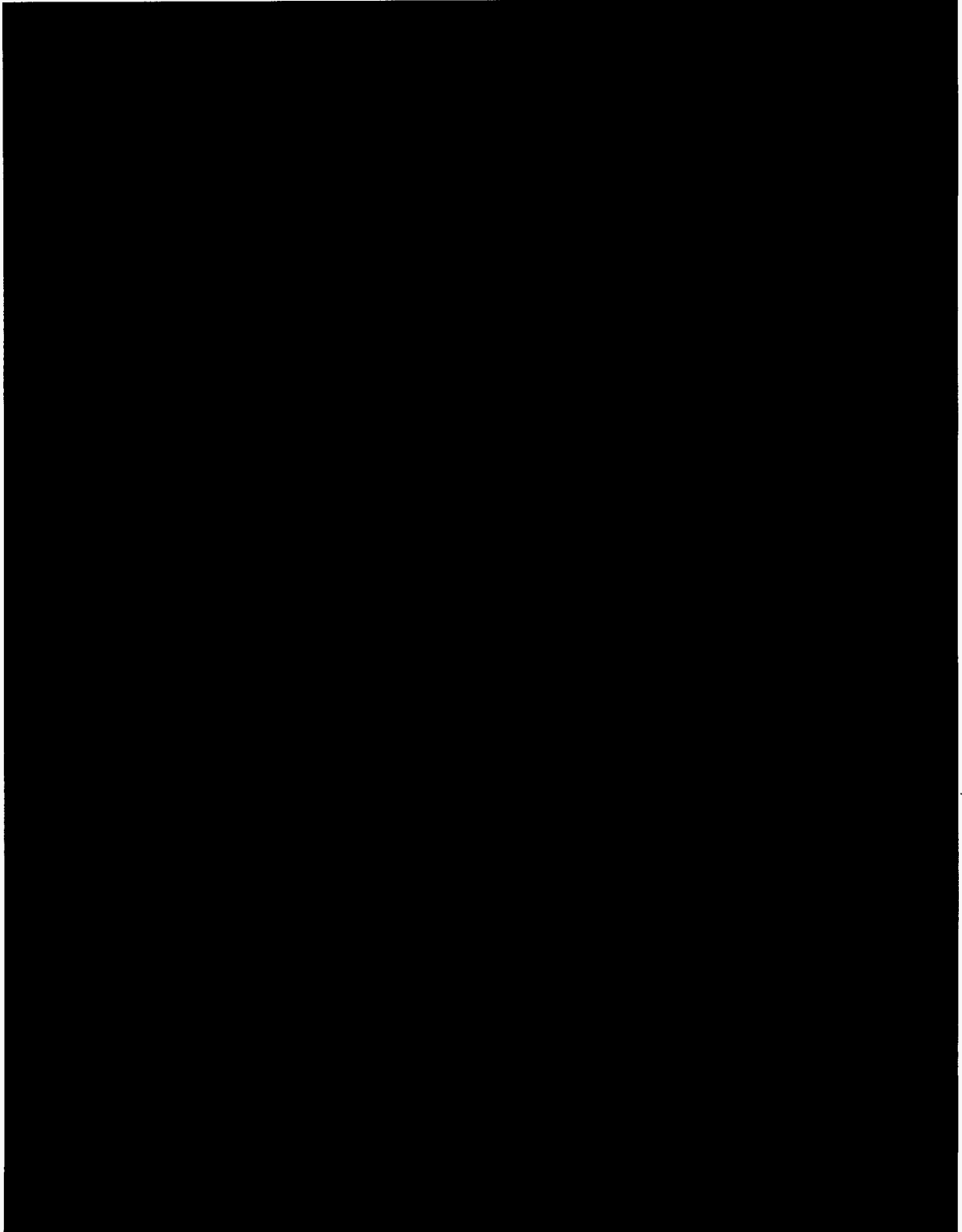
(3) Affiliations and Related Party Transactions



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THE HAMILTON TELEPHONE COMPANY

Notes to Financial Statements

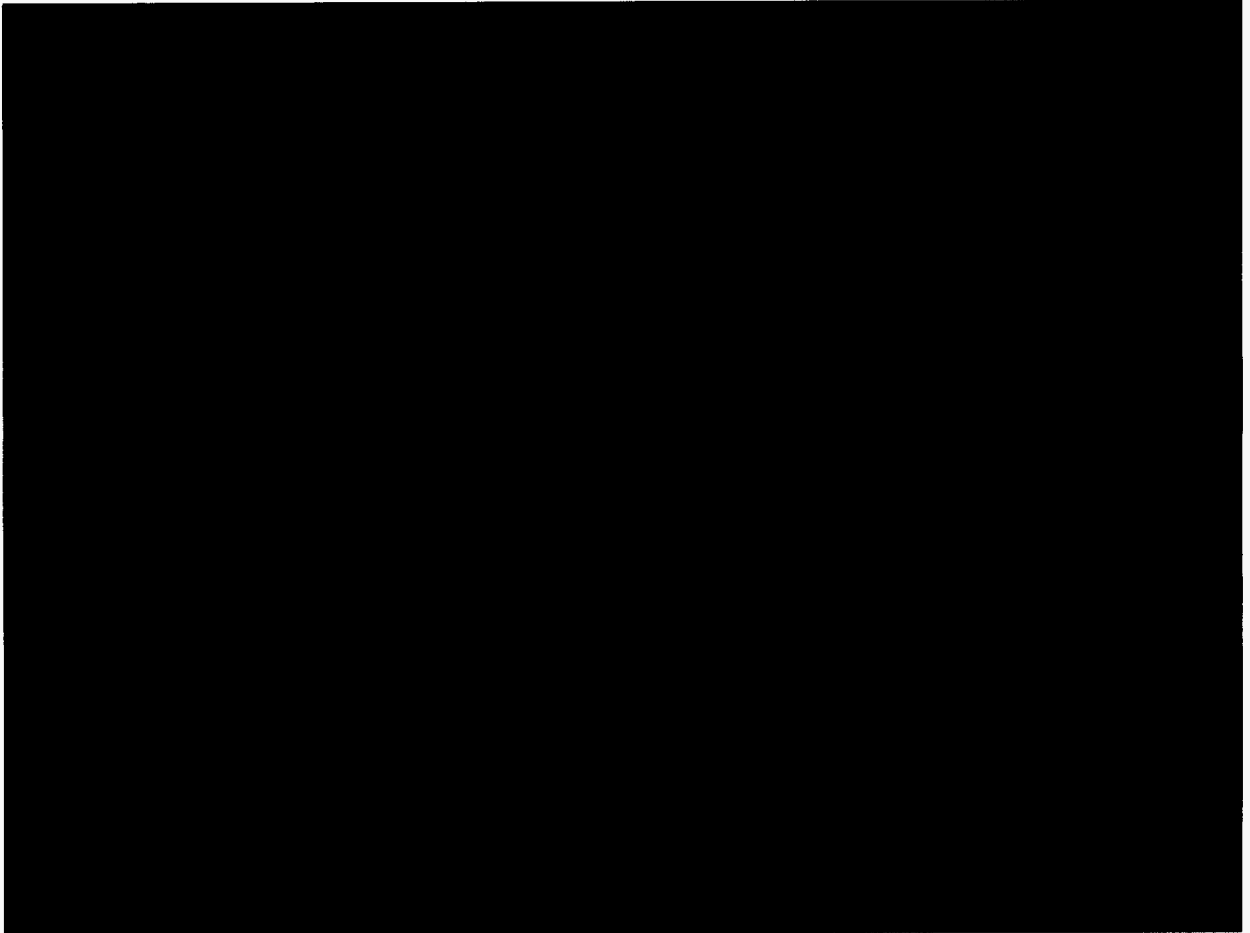


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THE HAMILTON TELEPHONE COMPANY

Notes to Financial Statements



(4) Available-for-Sale Securities

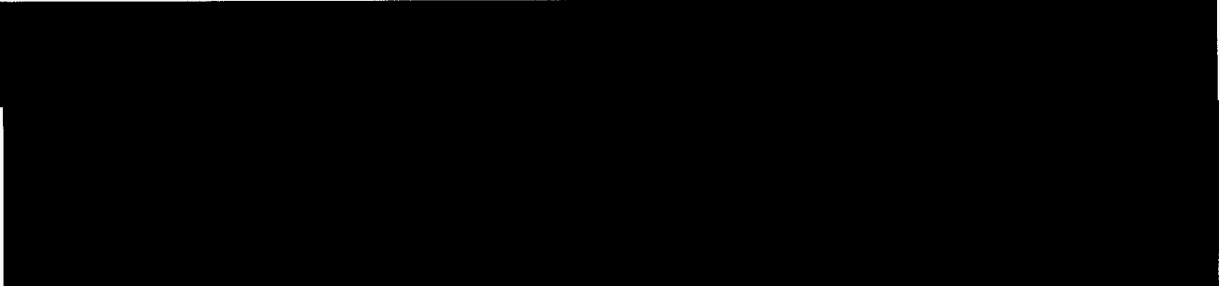
The following is a schedule of unrealized holding gains, net of deferred income taxes, for available-for-sale equity securities as of June 30, 2009 and 2008:

	<u>2009</u>	<u>2008</u>
Available-for-sale securities at fair value		
Financial statement cost basis of available-for-sale securities		
Unrealized holding gains		
Deferred income tax liability on unrealized holding gains		
Net unrealized holding gains on available-for-sale securities		



THE HAMILTON TELEPHONE COMPANY

Notes to Financial Statements



Effective January 1, 2008, the Company adopted the provisions of the Financial Accounting Standards Board (FASB) No. 157, *Fair Value Measurements*, for financial assets and financial liabilities. In accordance with FASB Staff Position No. 157-2, *Effective Date of FASB Statement No. 157*, the Company delayed application of FASB No. 157 for non-financial assets and non-financial liabilities. FASB No. 157 defines fair value, establishes a framework for measuring fair value in accordance with generally accepted accounting principles, and expands disclosures about fair value measurements.

FASB No. 157 defines fair value as the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants. This price measurement assumes the transaction occurs in the principal market for the asset or liability or in the most advantageous market for the asset or liability in absence of a principal market. Under FASB No. 157, fair market value measurements are not adjusted for transaction costs. FASB No. 157 establishes a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1 inputs) and the lowest priority to unobservable inputs (Level 3 inputs). The three levels of inputs are as follows:

- Level 1 - Valuation is based on quoted prices for identical instruments traded in active markets. An active market is one in which transactions occur with sufficient frequency and volume to provide pricing information on an ongoing basis.
- Level 2 - Valuation is based on significant other observable inputs other than Level 1 inputs. This includes quoted active market prices for similar assets and liabilities; quoted prices in markets that are not active; or other inputs that are observable or can be derived principally from or corroborated by observable market data.
- Level 3 - Valuation is based on significant unobservable inputs that represent the Company's own assumptions about the assumptions that market participants would use in pricing an asset or liability. These include assets and liabilities whose value is determined using pricing models, discounted cash flow methodologies, or similar techniques, including assets and liabilities for which determination of fair value requires significant management judgment or estimates.

(Continued)

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THE HAMILTON TELEPHONE COMPANY

Notes to Financial Statements

Investment securities available-for-sale consisting of [REDACTED] are the only assets or liabilities that are measured at fair value on a recurring basis. The Company's investments were valued using the Level 1 valuation method.

The Company estimates that the fair value of any other financial instruments do not differ materially from their carrying values as displayed in the accompanying statements of financial position.

(5) Miscellaneous Physical Property

A summary of miscellaneous physical property as of June 30, 2009 and 2008 is as follows:

<u>Classification</u>	<u>Life in Years</u>	<u>2009</u>	<u>2008</u>
Land	[REDACTED]	[REDACTED]	[REDACTED]
Land improvements			
Buildings and building improvements			
Less accumulated depreciation			

Depreciation expense for the years ended June 30, 2009 and 2008 was [REDACTED] respectively.

(6) Investments

A schedule of other investments at June 30, 2009 and 2008 follows:

	<u>2009</u>	<u>2008</u>
Various limited liability companies	[REDACTED]	[REDACTED]
Various development corporations' stock		
Various cooperative equity ownership		

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Notes to Financial Statements

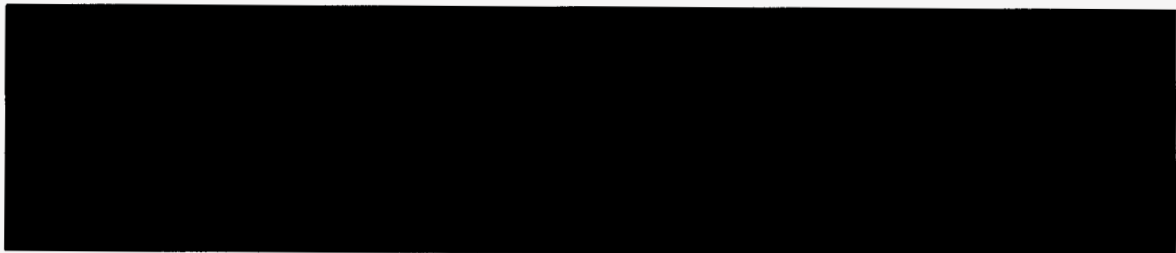
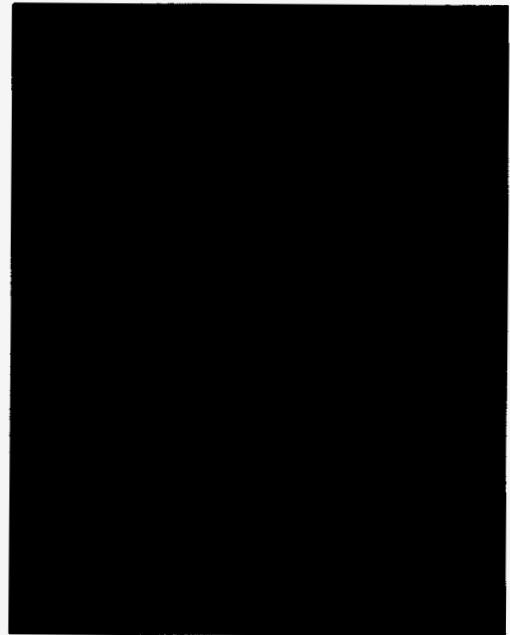


(7) Property and Equipment

A summary of telephone property and equipment as of June 30, 2009 and 2008 is as follows:

Land
Buildings
Central office equipment
Station apparatus
Station connections
Other terminal equipment
Pole lines
Aerial cable
Buried cable
Furniture and office equipment
Motor vehicles and other work equipment
Equipment deposits

Less accumulated depreciation



(Continued)

THE HAMILTON TELEPHONE COMPANY

Notes to Financial Statements

(8) Income Taxes

Components of income tax expense are as follows:

	<u>2009</u>			<u>2008</u>
	<u>Operating</u>	<u>Nonoperating</u>	<u>Total</u>	<u>Total</u>
Current:				
Federal				
State				
Deferred:				
Federal				
State				

Income tax expense totaled [REDACTED] The actual tax expense for both 2009 and 2008 differs from the "expected" tax expense for those years (computed by applying the average U.S. federal corporate tax rate of 34% to earnings before income taxes) as shown below:

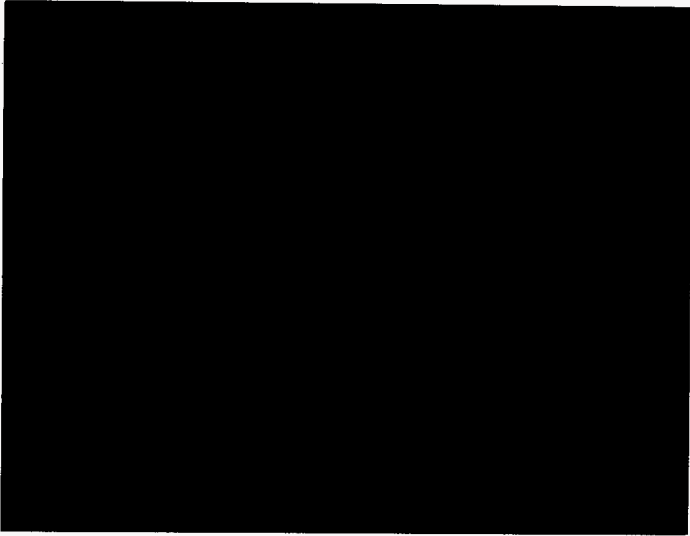
	<u>2009</u>		<u>2008</u>	
	% of Pretax		% of Pretax	
	<u>Amount</u>	<u>Income</u>	<u>Amount</u>	<u>Income</u>
Computed				
"expected" tax expense				
Increases in taxes resulting from:				
State income taxes, net of				
federal income tax benefits				
Dividends				
received deduction				
Lobbying expense				
CSV life insurance				
Other				

(Continued)

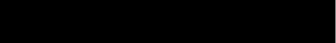
THE HAMILTON TELEPHONE COMPANY

Notes to Financial Statements

The sources of deferred tax asset and liabilities and the income tax effect of each as of June 30, 2009 and 2008 are as follows:

	<u>2009</u>		<u>2008</u>	
	<u>Current</u>	<u>Long-term</u>	<u>Current</u>	<u>Long-term</u>
Deferred tax asset, financial statement allowance for doubtful accounts				
Deferred tax liabilities:				
Excess of basis of property and equipment for financial statement purposes over basis for income tax purposes				
Unrealized gain on exchange of investments in merger				
Unrealized holding gains on available-for-sale securities				
Total deferred tax liabilities				
Net deferred tax liabilities				

(9) Operating Leases

The Company leases a copier under terms requiring future payments. Rental expense under the terms of this lease agreement was  2009 and 2008, respectively.

Future minimum rental payments required under the lease is as follows:



(Continued)

THE HAMILTON TELEPHONE COMPANY

Notes to Financial Statements

(10) Commitments

The Company has relay service contracts in place to provide relay services to several states throughout the United States. The Company has subcontracted the performance of services under those relay service contracts to HRS. The relay service contracts are generally for fixed periods ranging from two to five years with subsequent annual or bi-annual renewal provisions. Additionally, the relay service contracts generally contain provisions for liquidated damages if the Company as the contractor or its subcontractor, HRS, does not meet prescribed quality of service standards. There were no liquidated damages assessed and recorded by HRS as of June 30, 2009 or 2008. Relay service contracts up for renewal during fiscal year 2010 include the states of Maine, Wyoming, Idaho, Iowa, and Kentucky.

(11) Reclassification

The Company's 2008 financial statements have been reclassified to conform with 2009 presentation.

NEDELCO, INC. AND SUBSIDIARIES
Consolidated Financial Statements and Schedules
Years Ended June 30, 2010 and 2009
(With Independent Auditor's Report Thereon)

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Independent Auditor's Report

The Board of Directors
Nedelco, Inc. and Subsidiaries:

We have audited the accompanying consolidated balance sheets of Nedelco, Inc. and Subsidiaries as of June 30, 2010 and 2009 and the statements of earnings, stockholders' equity and cash flows for the years then ended. These financial statements are the responsibility of the Company's management. Our responsibility is to express an opinion on these financial statements based on our audits.

We conducted our audits in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audits provide a reasonable basis for our opinion.

As discussed in note 6 to the financial statements, Nedelco, Inc. and Subsidiaries has elected to use an accelerated method of depreciation promulgated by the Internal Revenue Service for its non-telephone based property, plant and equipment which is not in accordance with accounting principles generally accepted in the United States of America.

In our opinion, except for using an accelerated method of depreciation promulgated by the Internal Revenue Service for its non-telephone based property, plant and equipment, the consolidated financial statements referred to above present fairly, in all material respects, the financial position of Nedelco, Inc. and Subsidiaries at June 30, 2010 and 2009, and the results of their operations and cash flows for the years then ended in conformity with accounting principles generally accepted in the United States of America.

Our audits were made for the purpose of forming an opinion on the consolidated financial statements. The supplementary data included in the accompanying Schedules 1 through 4 is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information has been subjected to auditing procedures applied in the audit of the consolidated financial statements and, in our opinion, except for using an accelerated method of depreciation promulgated by the Internal Revenue Service for its non-telephone based property, plant and equipment, is fairly stated in all material respects in relation to the basic financial statements taken as a whole.

Dohman, Alenland & Eddy LLC


October 22, 2010

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NEDELCO, INC. AND SUBSIDIARIES

Consolidated Balance Sheets

June 30, 2010 and 2009

<u>Assets</u>	<u>2010</u>	<u>2009</u>
Current assets:		
Cash and cash equivalents		
Certificates of deposit		
Available-for-sale securities		
Accounts receivable:		
Due from subscribers and agents,		
		
Due from officers and stockholders		
Net accounts receivable		
Accrued interest receivable		
Inventories, at cost		
Due from affiliated companies		
Recoverable income taxes		
Prepaid expenses		
Total current assets		
Investments and other assets:		
Cash surrender value of life insurance		
Other investments, at cost		
Security and equipment deposits		
Total investments and other assets		
Property, plant and equipment, at cost		
Less accumulated depreciation		
Net property, plant and equipment		

See accompanying notes to consolidated financial statements.

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Liabilities and Stockholders' Equity

2010

2009

Current liabilities:

Accounts payable
Accrued expenses
Deferred income taxes

Total current liabilities

Other liabilities, deferred income taxes

Total liabilities and deferred credits

Stockholders' equity:

Nedelco, Inc. and Subsidiaries stockholders' equity:

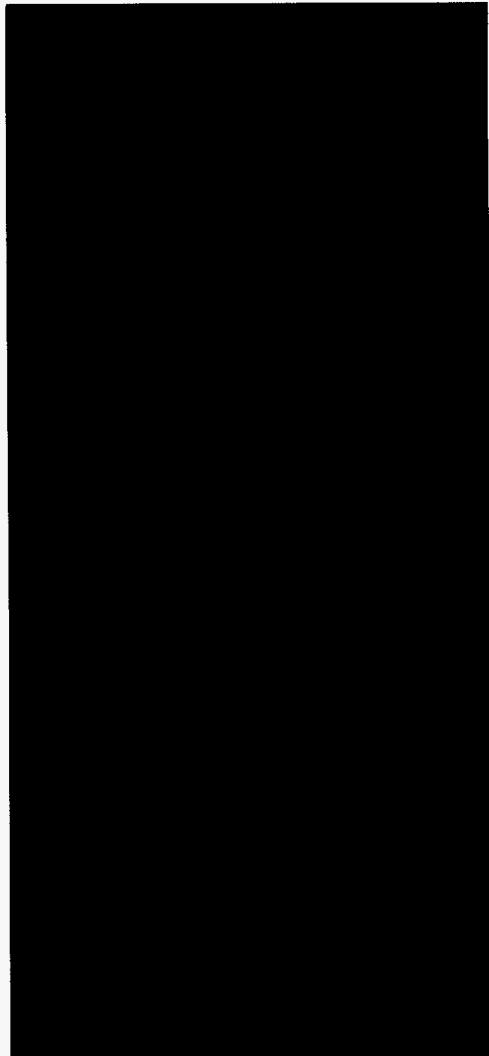


Accumulated other comprehensive income
Retained earnings

Total Nedelco, Inc. and
Subsidiaries stockholders' equity

Noncontrolling interest in subsidiary

Total stockholders' equity



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NEDELCO, INC. AND SUBSIDIARIES

Consolidated Statements of Earnings

Years Ended June 30, 2010 and 2009

	<u>2010</u>	<u>2009</u>
Operating revenue:		
Local service		
Toll service and access charges		
Billing and collection revenue		
Directory advertising		
Telephone equipment sales,		
leases, and maintenance contracts		
Employee service contracts		
Vehicle and equipment service		
Mobile and pager service		
Telemarketing fees		
Long distance revenue		
Dual relay services		
Internet services		
Other operating revenue		
Estimated uncollectible revenue		
Total operating revenue		
Cost of sales		
Net operating income		
Operating expenses		
Operating income, carried forward		

(Continued)

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NEDELCO, INC. AND SUBSIDIARIES

Consolidated Statements of Earnings
(Continued)

Years Ended June 30, 2010 and 2009

	<u>2010</u>	<u>2009</u>
Operating income, brought forward		
Other income (deductions):		
Dividend income		
Interest income		
Rental income		
Rental property expense		
Depreciation, miscellaneous physical property		
Interest expense		
Charitable contributions		
Loss on disposition of assets		
Other, net		
Total other income		
Earnings before income taxes and noncontrolling interest in net earnings of subsidiary		
Income taxes (benefits):		
Current		
Deferred		
Total income taxes		
Earnings before noncontrolling interest in net earnings of subsidiary		
Noncontrolling interest in net earnings of subsidiary		
Net earnings		

See accompanying notes to consolidated financial statements.

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NEDELCO, INC. AND SUBSIDIARIES
Consolidated Statements of Stockholders' Equity
Years Ended June 30, 2010 and 2009

Nedelco, Inc. and Subsidiaries Stockholders' Equity

	Comprehensive <u>Income</u>	Noncontrolling <u>Interest</u>	Preferred <u>Stock</u>	Common <u>Stock</u>	Accumulated Other Comprehensive <u>Income</u>	Retained <u>Earnings</u>	Total <u>Equity</u>
Balances at June 30, 2008							
Comprehensive income - 2009:							
Net earnings							
Other comprehensive losses, net of taxes:							
Unrealized losses on securities, net of [REDACTED] tax benefit							
Comprehensive income							
Dividends paid on common stock							
Balances at June 30, 2009							
Comprehensive income - 2010:							
Net earnings							
Other comprehensive gains, net of taxes:							
Unrealized gains on securities, net of [REDACTED] tax expense							
Comprehensive income							
Dividends paid on common stock							
Balances at June 30, 2010							

See accompanying notes to consolidated financial statements.

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NEDELCO, INC. AND SUBSIDIARIES
Consolidated Statements of Cash Flows
Years Ended June 30, 2010 and 2009

<u>Increase in Cash and Cash Equivalents</u>	<u>2009</u>	<u>2009</u>
Cash flows from operating activities:		
Cash received from subscribers and agents		
Cash paid to suppliers and employees		
Dividends received		
Interest received		
Interest paid		
Income taxes paid		
Income taxes refunded		
Net cash provided by operating activities		
Cash flows from investing activities:		
Net payments from		
(advances to) officers and stockholders		
Net payments from (advances to) affiliated companies		
Proceeds from disposition of assets		
Redemption of certificates of deposit		
Investment in other investments		
Expenditures for additions to		
property, plant and equipment		
Expenditures for removal of telephone plant		
Net cash provided		
(used) by investing activities		
Cash flows from financing activities:		
Principal payments on notes payable		
Dividends paid		
Subsidiary dividends paid to minority interest		
Net cash used by financing activities		
Net increase in cash and cash equivalents		
Cash and cash equivalents at beginning of year		
Cash and cash equivalents at end of year		

(Continued)

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NEDELCO, INC. AND SUBSIDIARIES

Consolidated Statements of Cash Flows
(Continued)

Years Ended June 30, 2009 and 2008

<u>Reconciliation of Net Earnings to Net Cash Provided by Operating Activities</u>	<u>2009</u>	<u>2009</u>
Net earnings		
Adjustments to reconcile net earnings to net cash provided by operating activities:		
Depreciation and amortization		
Intangible amortization		
Provision for uncollectible revenues		
Provision for deferred income taxes		
Loss on disposition of assets		
Net partnership loss (income)		
Non-cash dividends		
Write off of other investment		
Noncontrolling interest in net earnings of subsidiary		
Decrease (increase) in:		
Due from subscribers and agents		
Accrued interest receivable		
Inventories		
Recoverable income taxes		
Prepaid expenses		
Cash surrender value of life insurance		
Security and equipment deposits		
Increase (decrease) in:		
Accounts payable		
Accrued expenses		
Total adjustments		
Net cash provided by operating activities		

Supplemental Disclosure of Cash Flows Information

Included in accounts payable at June 30, 2010 and 2009 was [REDACTED]
respectively, related to the purchase of property, plant and equipment.

See accompanying notes to consolidated financial statements.

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NEDELCO, INC. AND SUBSIDIARIES

Notes to Consolidated Financial Statements

June 30, 2010 and 2009

(1) Summary of Significant Accounting Policies

Principles of consolidation

The consolidated financial statements include the accounts of Nedelco, Inc. and all majority and wholly-owned subsidiaries (the Company). All material intercompany accounts and transactions have been eliminated.

Business activities

The Company's primary business activity is to operate as a holding company for its various majority and wholly-owned subsidiaries. The Company's subsidiaries and their related activities are as follows: The Hamilton Telephone Company (HTC), a 97.2% owned subsidiary of the Company, is headquartered in Aurora, Nebraska. HTC is a corporation and was organized in 1901 and provides telephone services to exchanges in central Nebraska. HTC operates under the rules and regulations of the Nebraska Public Service Commission and utilizes the Uniform System of Accounts prescribed by the Federal Communications Commission; wholly-owned subsidiaries, Aurora Telemarketing, Inc. (ATI), a telemarketing company; Hamilton Long Distance (HLD), a long distance service company; Hamilton Relay, Inc. (HRS), a telephone relay service company; Hamilton.net, Inc. (HNT), an internet service company; Hamilton Information Systems, Inc. (HIS), a retail computer store; Hamilton Wireless, Inc. (HWL), a wireless service company; and Nedelco Services Corporation (NSC), an employee services company. Mid-State Community TV, Inc. (MSTV), a company providing cable television service in several central Nebraska communities, is related to the Company through common ownership and management. The Company is also an investor in a domestic, publicly traded communications company (Windstream Corporation), a privately held communications company (AirWalk Communications, Inc.) and a domestic, privately held limited liability company (NebraskaLink, LLC). The accounting and reporting policies of the Company conform to accounting principles generally accepted in the United States of America with the exception of using an accelerated tax depreciation method promulgated by the Internal Revenue Service for the depreciation of property, plant and equipment.

Use of estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amount of assets and liabilities and disclosure of contingent assets and liabilities at the date of the balance sheet and reported amounts of revenues and expenses during the accounting period. Actual results could differ from those estimates.

(Continued)

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NEDELCO, INC. AND SUBSIDIARIES

Notes to Consolidated Financial Statements

Cash and cash equivalents and statements of cash flows

For purposes of the statements of cash flows, the Company considers all highly liquid debt instruments purchased with a maturity of three months or less to be cash equivalents. Additionally, investment in certificates of deposit, advances to affiliated companies and advances to officers and stockholders are presented on a net cash flow basis.

Accounts receivable and allowance for doubtful receivables

Expenses include a provision for doubtful accounts to allow for estimated uncollectible accounts. This provision is based on past experience and on analysis of current accounts receivable collectibility. Accounts are considered delinquent based on passage of a specified period of time and consideration of payment history. Accounts deemed uncollectible are charged to the allowance in the year they are deemed uncollectible. As a result, there is at least a reasonable possibility that recorded estimates will change by a material amount in the near term.

Investment securities

Investment securities that are held for short-term resale are classified as trading securities and carried at fair value. Debt securities that management has the ability and intent to hold to maturity are classified as held-to-maturity and carried at cost, adjusted for amortization of premium and accretion of discounts using methods approximating the interest method. Other marketable securities are classified as available-for-sale and are carried at fair value. Realized and unrealized gains and losses on trading securities are included in net income. Unrealized gains and losses on available-for-sale securities are recognized as direct increases or decreases to stockholders' equity. Cost of securities sold is recognized using the specific identification method.

Inventory valuation

Inventories of materials and supplies are valued at the lower of cost or market. Cost is generally determined using the first-in, first-out method. Inventories of computers and related supplies held for resale (via HIS) are valued at the lower of cost or market, utilizing the weighted average method.

Equity method of accounting

Investments in significant partnerships and limited liability companies in which the Company owns a greater than twenty percent interest are accounted for utilizing the equity method of accounting, whereby the investment is carried at cost of acquisition plus the Company's equity in undistributed earnings or losses since acquisition. Valuation allowances are provided where management determines the investment or equity in earnings is not realizable. Investments held with an ownership interest of less than twenty percent are recorded for using the cost method of accounting.

(Continued)

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NEDELCO, INC. AND SUBSIDIARIES

Notes to Consolidated Financial Statements

Property, plant and equipment

Telephone plant - Maintenance and repair of telephone plant and replacement of items determined to be less than units of property are charged to expense. Replacement and renewal of items considered to be units of property are charged to the telephone plant accounts. Telephone plant retired or otherwise disposed of in the ordinary course of business, together with the cost of removal less salvage, is charged to accumulated depreciation. Depreciation of telephone plant is determined using the straight-line method based on estimated service lives prescribed by the public service commission.

Other property, plant and equipment - Other property, plant and equipment is carried at cost and are being depreciated on varying accelerated methods promulgated by the Internal Revenue Service over their estimated useful lives. Maintenance, repairs, and minor betterments of other property, plant and equipment are charged to expense. Major renewals and betterments are capitalized. At the time of retirement or disposition of other property, plant and equipment items, the accounts are relieved of cost and accumulated depreciation and gains or losses on the transactions are taken into income.

Miscellaneous physical property

Depreciation of miscellaneous physical property is computed using straight-line and accelerated methods over the estimated useful life of the related asset.

Long-lived assets

Long-lived assets are reviewed for impairment whenever events or changes in circumstances indicate that the related carrying amount may not be recoverable. When required, impairment losses on assets to be held and used are recognized based on the excess of the asset's carrying amount over the fair value of the asset and long-lived assets to be disposed of are reported at the lower of carrying amount or fair value less cost to sell.

Revenues

Telecommunication service related revenues are recognized when related services are provided. Retail computer sales and services revenues are recognized at the point of sale.

Self-funded health insurance

The Company self-funds health insurance for its employees and their dependents. Health insurance expense is recorded on the accrual basis. An accrued liability is recorded at year-end which estimates the incurred but not recorded claims. The Company has stop loss insurance to cover catastrophic claims. As a result, there is at least a reasonable possibility that recorded estimates will change by a material amount in the near term.

(Continued)

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NEDELCO, INC. AND SUBSIDIARIES

Notes to Consolidated Financial Statements

Income taxes

The Company uses the asset-and-liability method of accounting for income taxes. Under the asset-and-liability method, deferred income taxes are recognized for the tax consequences of "temporary differences" by applying enacted statutory tax rates applicable to future years to differences between the financial statement carrying amounts and the tax bases of existing assets and liabilities. If it is more likely than not that some portion of a deferred tax asset will not be realized, a valuation allowance is recognized. The effect on deferred taxes of a change in tax rates is recognized in income in the period that includes the enactment date.

The Company has adopted Financial Accounting Standards Board (FASB) newly issued guidance related to accounting for any uncertainties in income taxes and required disclosures thereon. The Company has not recognized any interest or penalties in relation to income tax filings as of or for the years ended June 30, 2010 or 2009. Additionally, tax years ended June 30, 2007, 2008, 2009, and 2010 all remain open and are subject to potential examination by taxing jurisdictions.

Comprehensive income or loss

Accounting principles generally require that recognized revenue, expenses, gains, and losses be included in the statements of earnings. Although certain changes in assets and liabilities, such as unrealized gains and losses on securities available-for-sale, are reported as a separate component of the equity section of the balance sheets, such items, along with net income, are components of comprehensive income. At June 30, 2010 and 2009, accumulated other comprehensive income or loss was comprised entirely of unrealized gains and losses on securities available-for-sale, net of applicable deferred income taxes.

Advertising and promotion costs

Advertising and promotion costs are expensed as incurred.

Subsequent events

In May 2009, the FASB issued revised guidance on subsequent events testing in disclosures. The revised guidance requires the disclosure of the date through which subsequent events have been evaluated, as well as whether that date is the date the financial statements were issued or the date the financial statements were available to be issued. Financial statements are considered to be "available to be issued" when they are complete in a form and format that complies with accounting principles generally accepted in the United States of America and all approvals necessary for issuance have been obtained.

As required, the Company has evaluated subsequent events through October 22, 2010 which is the date the financial statements were considered "available to be issued".

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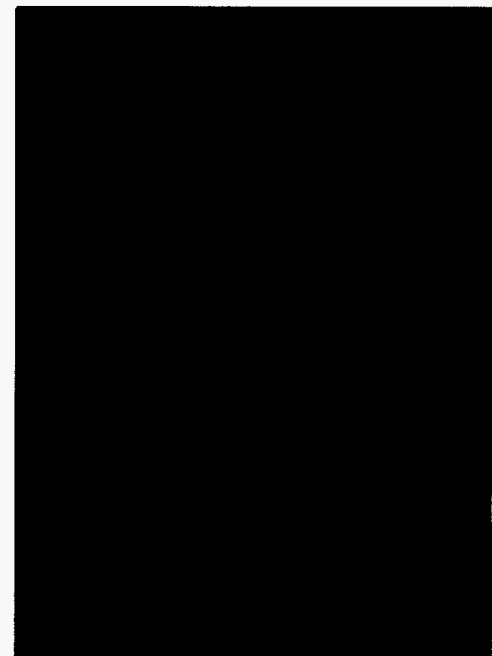
NEDELCO, INC. AND SUBSIDIARIES

Notes to Consolidated Financial Statements

(2) Cash and Cash Equivalents

The Company's cash and cash equivalents and certificates of deposit at June 30, 2010 consisted of checking accounts and certificates of deposit recorded at cost which approximates market. All income associated with cash and cash equivalents and certificates of deposit are reported as other income in the statements of earnings. A summary of the Company's cash accounts as of June 30, 2010 and 2009 is as follows:

	<u>2010</u>	<u>2009</u>
Insured by federal depository insurance		
Petty and other miscellaneous cash funds		
Outstanding checks and other in-transit items		
Uncollateralized deposits		
Total cash and cash equivalents and certificates of deposit		
Reconciliation of cash and cash equivalents and certificates of deposit to balance sheets:		
Cash and cash equivalents		
Certificates of deposit, including accrued interest receivable		
Less accrued interest receivable added to certificates of deposit		
Total cash and cash equivalents and certificates of deposit		



Custodial credit risk is the risk that in the event of a bank failure, the Company's deposits may not be returned to it. The Company maintains cash deposits with local banks which generally exceed federally insured limits. The Company periodically assesses the financial condition of the institutions and believes the risk of any loss is minimal.

In August 2008, the Company entered into the Certificate of Deposit Account Registry Service (CDARS) program with a local bank. The CDARS program allows the Company to make an investment with a single bank who in turn places funds at or below the FDIC deposit limit with other participating financial institutions to allow the depositor to gain additional FDIC coverage on its deposits. FDIC coverage is currently unlimited on non-interest bearing transactional accounts and \$250,000 per depositor on interest bearing accounts in 2010 and 2009. The use of the CDARS program together with the increased FDIC coverage has allowed the Company to greatly reduce its exposure to uncollateralized deposit risk in relation to its investments in certificates of deposit.

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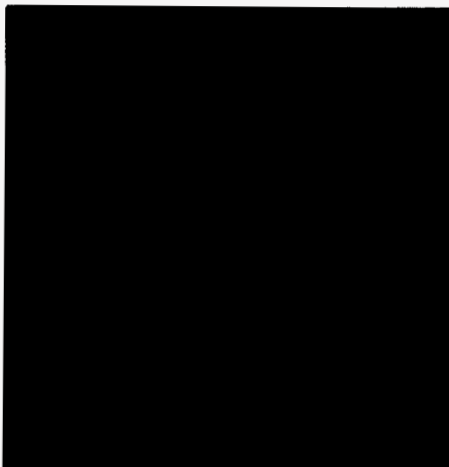
NEDELCO, INC. AND SUBSIDIARIES

Notes to Consolidated Financial Statements

The Company, via HTC, has a certificate of deposit with a value of [REDACTED] as of June 30, 2010 which is assigned to the State of Montana Department of Administration under the terms of a relay service contract which has been entered into by HTC with the State of Montana. HTC has subcontracted the performance of services under the relay service contract to HRS. The State of Montana Department of Administration has the authority under the terms of the relay service contract to withdraw money from the certificate of deposit should HRS fail to perform on the relay service contract in accordance with its terms. The certificate of deposit assignment is in force until 60 days after the relay service contract terminates. In July 2009, the contract was extended until February 27, 2011.

(3) Available-for-sale Securities

The following is a schedule of unrealized holding gains, net of noncontrolling interest and deferred income taxes for available-for-sale securities held by HTC as of June 30, 2010 and 2009:

	<u>2010</u>	<u>2009</u>
Available-for-sale securities at fair value		
Financial statement cost basis of available-for-sale securities		
Unrealized holding gains		
Noncontrolling interest		
Deferred income tax liability on unrealized holding gains		
Net unrealized holding gains on available-for-sale securities		

Effective January 1, 2008, the Company adopted the newly issued provisions by the FASB on the fair value measurements for financial assets and financial liabilities. The new provisions define fair value, establish a framework for measuring fair value in accordance with accounting principles generally accepted in the United States of America, and expand disclosures about fair value measurements.

(Continued)

NEDELCO, INC. AND SUBSIDIARIES

Notes to Consolidated Financial Statements

Fair value is defined as the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants. This price measurement assumes the transaction occurs in the principal market for the asset or liability, or in the most advantageous market for the asset or liability in absence of a principal market. Additionally, fair value measurements are not adjusted for transaction costs. A fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value was also established. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1 inputs) and the lowest priority to unobservable inputs (Level 3 inputs). The three levels of inputs are as follows:

- Level 1 - Valuation is based on quoted prices for identical instruments traded in active markets. An active market is one in which transactions occur with sufficient frequency and volume to provide pricing information on an ongoing basis.
- Level 2 - Valuation is based on significant other observable inputs other than Level 1 inputs. This includes quoted active market prices for similar assets and liabilities; quoted prices in markets that are not active; or other inputs that are observable or can be derived principally from or corroborated by observable market data.
- Level 3 - Valuation is based on significant unobservable inputs that represent the Company's own assumptions about the assumptions that market participants would use in pricing an asset or liability. These include assets and liabilities whose value is determined using pricing models, discounted cash flow methodologies, or similar techniques, including assets and liabilities for which determination of fair value requires significant management judgment or estimates.

The Company estimates that the fair value of any other financial instruments do not differ materially from their carrying values as displayed in the balance sheets.

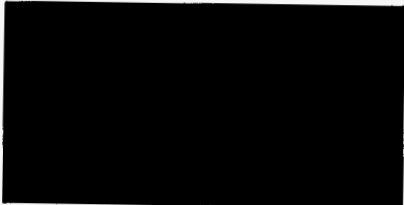
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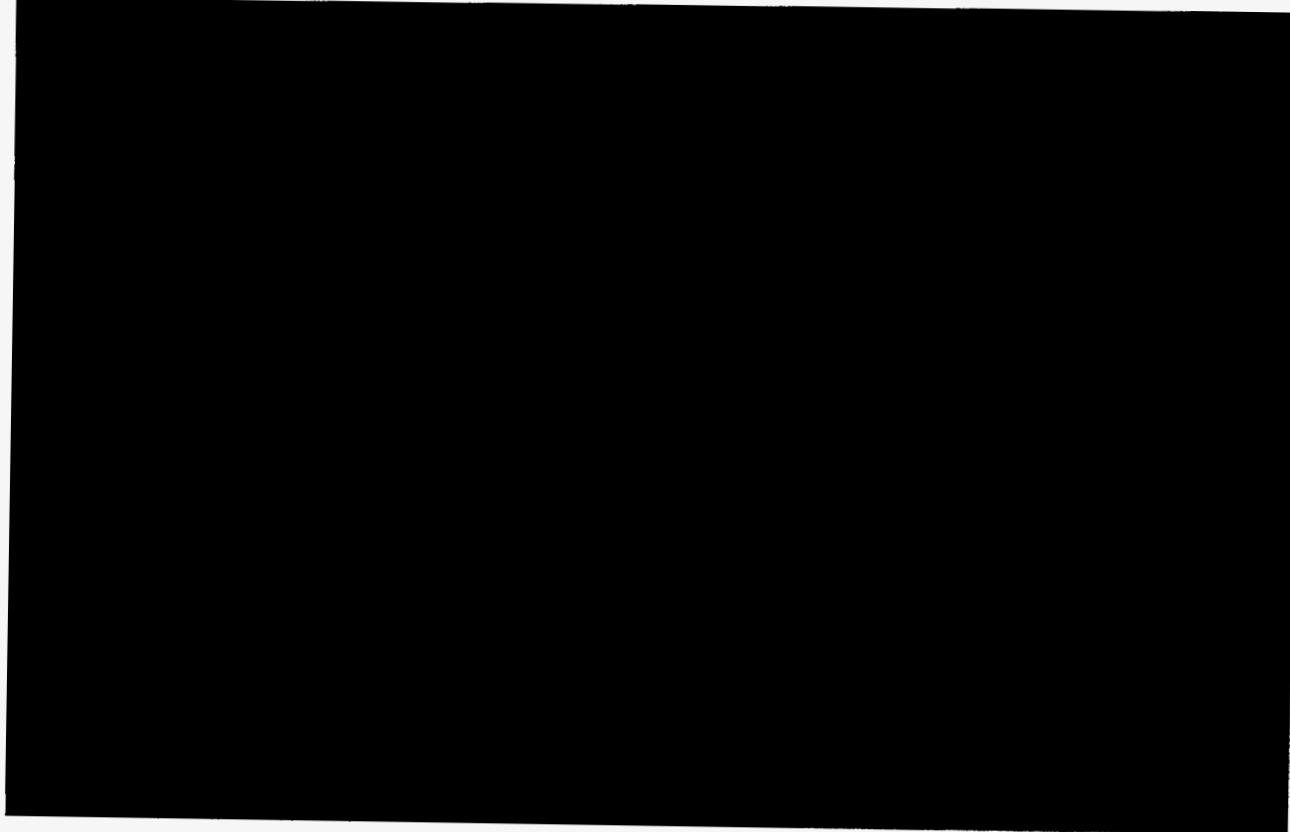
NEDELCO, INC. AND SUBSIDIARIES
Notes to Consolidated Financial Statements

(4) Inventories

Inventories at June 30, 2010 and 2009 are comprised of the following:

	<u>2010</u>	<u>2009</u>
Telephone operations inventories		
Internet service inventories		
Retail computers and supplies		
Other		

(5) Other Investments



There has been no determination of impaired value by management on any investments for either year ending June 30, 2010 or 2009.

(Continued)

NEDELCO, INC. AND SUBSIDIARIES

Notes to Consolidated Financial Statements

(6) Property, Plant and Equipment

A summary of property, plant and equipment and their estimated useful lives at June 30, 2010 and 2009 follows:

	Estimated Useful Lives <u>In Years</u>	<u>2010</u>	<u>2009</u>
Land			
Buildings			
Telephone plant			
Wireless telephone plant			
Operator and dual relay equipment			
Internet equipment			
Furniture and office equipment			
Motor vehicles and other work equipment			
Less accumulated depreciation			
Net property, plant and equipment			

Depreciation expense totaled [REDACTED] at June 30, 2010 and 2009, respectively.

The composite depreciation rate on telephone plant assets located in HTC was [REDACTED] for 2010 and [REDACTED] for 2009.

(Continued)

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NEDELCO, INC. AND SUBSIDIARIES

Notes to Consolidated Financial Statements

The Company has elected to use an accelerated method of depreciation promulgated by the Internal Revenue Service for its non-telephone based property, plant and equipment which is contrary to accounting principles generally accepted in the United States of America. The following schedule displays the approximate effect the application of the straight-line method of depreciation would have had on the Company's balance sheets and statements of earnings as of and for the years ended June 30, 2010 and 2009.

2010

2009

Balance Sheets

Increase in property, plant and equipment, net
Deferred income tax liability on
property, plant and equipment, basis difference
Net increase to retained earnings

Statements of Earnings

Decrease in depreciation expense
Increase in deferred income tax expense
Net increase in net earnings

(7) Income Taxes

Components of income tax expense are as follows:

Current:
Federal
State

Deferred:
Federal
State

(Continued)

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NEDELCO, INC. AND SUBSIDIARIES

Notes to Consolidated Financial Statements

Income tax expense totaled [REDACTED] in 2010 and [REDACTED] in 2009. The actual tax expense for both 2010 and 2009 differs from the "expected" tax expense for those years (computed by applying the average U.S. federal corporate tax rate of 34% to earnings before income taxes) as shown below:

	<u>2010</u>	<u>2009</u>
	<u>Amount</u>	<u>Amount</u>
	<u>% of Pretax Income</u>	<u>% of Pretax Income</u>
Computed "expected" tax expense	[REDACTED]	[REDACTED]
Increase (reduction) in taxes resulting from:	[REDACTED]	[REDACTED]
State income tax expense recognized	[REDACTED]	[REDACTED]
Federal state tax expense (benefit)	[REDACTED]	[REDACTED]
Permanent income tax differences, primarily meals and corporate dividends received deduction	[REDACTED]	[REDACTED]
Tax benefit from reversing of assessed IRS exam adjustments	[REDACTED]	[REDACTED]
True up of prior year's federal tax	[REDACTED]	[REDACTED]
True up of prior year's Nebraska tax	[REDACTED]	[REDACTED]
Corrections of prior year's Louisiana job credit refund estimates	[REDACTED]	[REDACTED]
Federal taxes associated with Louisiana tax credits and refunds	[REDACTED]	[REDACTED]
Other	[REDACTED]	[REDACTED]

(Continued)

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NEDELCO, INC. AND SUBSIDIARIES

Notes to Consolidated Financial Statements

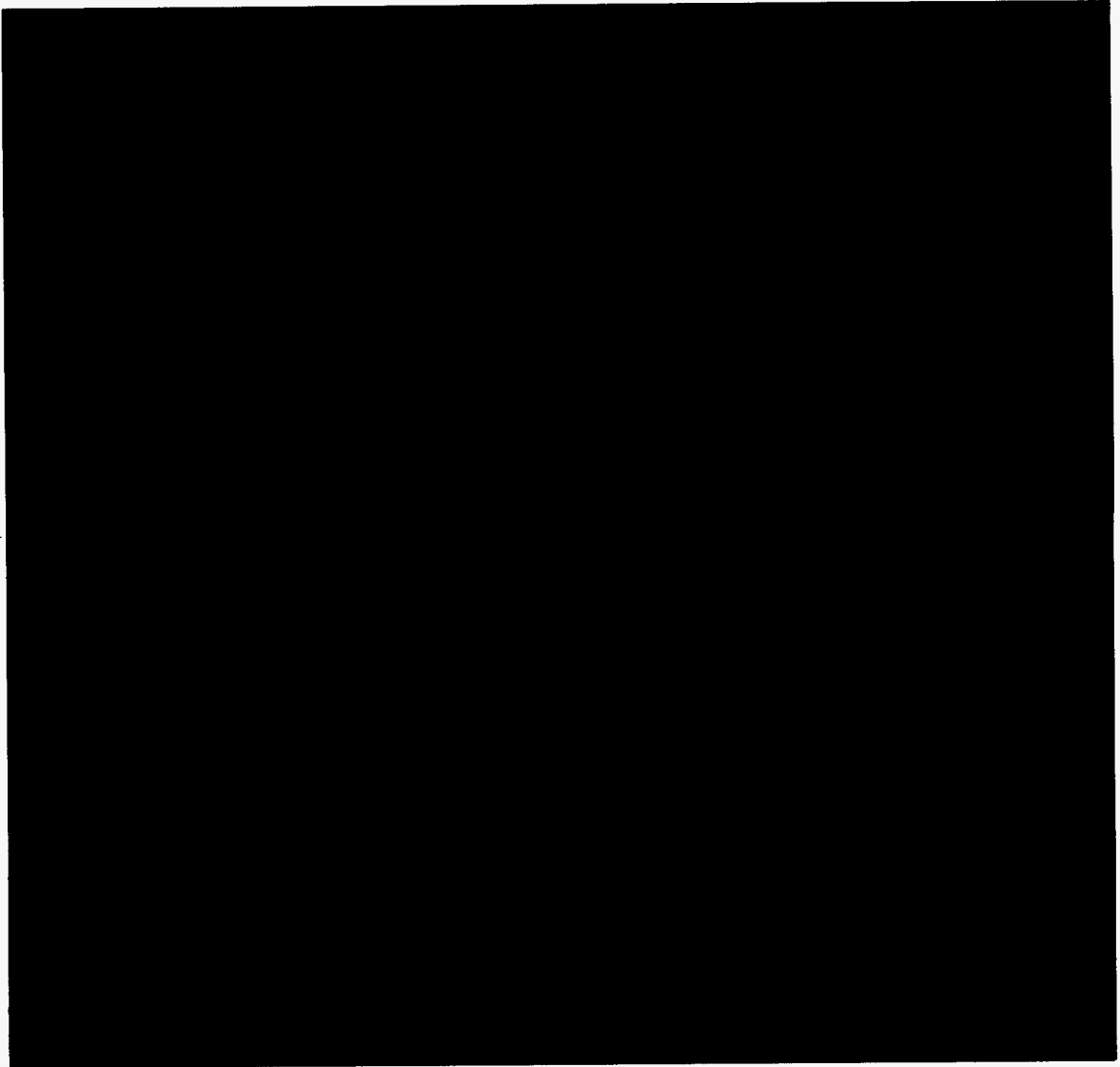
The sources of deferred tax asset and liabilities and the income tax effect of each as of June 30, 2010 and 2009 are as follows:

	<u>2010</u>		<u>2009</u>	
	<u>Current</u>	<u>Long-term</u>	<u>Current</u>	<u>Long-term</u>
Deferred tax assets:				
Financial statement allowance for doubtful accounts				
Accrued paid time off				
Excess basis of intangibles for tax purposes over basis for financial statement purposes				
Total deferred tax assets				
Deferred tax liabilities:				
Excess of basis of property and equipment for financial statement purposes over basis for income tax purposes				
Intercompany capitalized profit on equipment sales				
Unrealized gain on exchange of investments in merger				
Unrealized holding gains on available-for-sale securities				
Total deferred tax liabilities				
Net deferred tax liabilities				

(Continued)

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NEDELCO, INC. AND SUBSIDIARIES
Notes to Consolidated Financial Statements




(Continued)

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NEDELCO, INC. AND SUBSIDIARIES
Notes to Consolidated Financial Statements



(8) Operating Leases

The Company leases various equipment and buildings under various terms which require future payments. Rental expenses under the terms of these type of lease agreements were approximately 

Future minimum rental payments required under the leases are as follows:

Year Ending June 30,
2011
2012
2013
2014
2015



(Continued)

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NEDELCO, INC. AND SUBSIDIARIES
Notes to Consolidated Financial Statements

(9) Profit Sharing Plan



(10) Related Party Transactions

The Company had miscellaneous receivables from MSTV of [REDACTED] outstanding at June 30, 2010 and 2009, respectively. Additionally, miscellaneous advances to a Company shareholder totaled [REDACTED] at June 30, 2010 and 2009, respectively.

(11) Employment Contracts

The Company has an employment contract with its Assistant Secretary, who also serves as President of NSC, which provides for incentive-based compensation based upon the Company's Board of Directors' discretion combined with Company performance. No incentive compensation was paid on the contract in either 2010 or 2009.

(12) Commitments

The Company, via HTC as the primary contractor and HRS as the subcontractor, has relay service contracts in place to provide relay services to several states throughout the United States. The relay service contracts are generally for fixed periods ranging from two to five years with subsequent annual or bi-annual renewal provisions. Additionally, the relay service contracts generally contain provisions for liquidated damages if HTC as the contractor or its' subcontractor, HRS, does not meet prescribed quality of service standards. No liquidated damages had been assessed to HRS as of June 30, 2010. Relay service contracts up for bid and renewal during fiscal year 2011 include the states of Maine, Arizona, Montana, New Mexico, Wyoming, Georgia, and Kentucky.

(Continued)

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NEDELCO, INC. AND SUBSIDIARIES

Notes to Consolidated Financial Statements

(13) Litigation

The Company is at times involved in litigation arising in the normal course of business. Additionally, over the past three years, the Company has received four separate Federal Communications Commission (FCC) inquiries via HRS for which the Company has responded and supplied all information and documentation requested by the FCC to them. After consultation with legal counsel, management estimates these matters will be resolved without a material adverse effect on the Company's financial position or results from operations.

(14) Reclassifications

The Company's 2009 financial statements have been reclassified to conform with 2010 presentation.

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NEDELCO, INC. AND SUBSIDIARIES
Consolidated Financial Statements and Schedules
Years Ended June 30, 2009 and 2008
(With Independent Auditor's Report Thereon)

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Kurt J. Moural, CPA
Thomas L. Stevenson, CPA
Daniel E. Vinkenberg, CPA
Sonja A. Cattau, CPA

Consulting

Robert M. Eddy, CPA
Richard V. Akerlund,
CPA (Inactive Registrant)

Independent Auditor's Report

The Board of Directors
Nedelco, Inc. and Subsidiaries:

We have audited the accompanying consolidated balance sheets of Nedelco, Inc. and Subsidiaries as of June 30, 2009 and 2008 and statements of earnings, stockholders' equity and cash flows for the years then ended. These financial statements are the responsibility of the Company's management. Our responsibility is to express an opinion on these financial statements based on our audits.

We conducted our audits in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audits provide a reasonable basis for our opinion.

As discussed in note 6 to the financial statements, Nedelco, Inc. and Subsidiaries has elected to use an accelerated method of depreciation promulgated by the Internal Revenue Service for its property, plant and equipment which is not in accordance with accounting principles generally accepted in the United States of America.

In our opinion, except for using an accelerated method of depreciation promulgated by the Internal Revenue Service for its property, plant and equipment, the consolidated financial statements referred to above present fairly, in all material respects, the financial position of Nedelco, Inc. and Subsidiaries at June 30, 2009 and 2008, and the results of their operations and cash flows for the years then ended in conformity with accounting principles generally accepted in the United States of America.

Our audits were made for the purpose of forming an opinion on the consolidated financial statements. The supplementary data included in the accompanying Schedules 1 through 4 is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information has been subjected to auditing procedures applied in the audit of the consolidated financial statements and, in our opinion, except for using an accelerated method of depreciation promulgated by the Internal Revenue Service for its property, plant and equipment, is fairly stated in all material respects in relation to the basic financial statements taken as a whole.

Dohman, Akerlund + Eddy, LLC

October 30, 2009

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NEDELCO, INC. AND SUBSIDIARIES

Consolidated Balance Sheets

June 30, 2009 and 2008

<u>Assets</u>	<u>2009</u>	<u>2008</u>
Current assets:		
Cash and cash equivalents		
Certificates of deposit		
Available-for-sale securities		
Accounts receivable:		
Due from subscribers and agents,		
less allowance for doubtful accounts		
Due from officers and stockholders		
Net accounts receivable		
Accrued interest receivable		
Inventories, at cost		
Due from affiliated companies		
Recoverable income taxes		
Prepaid expenses		
Total current assets		
Investments and other assets:		
Cash surrender value of life insurance		
Other investments, at cost		
Security and equipment deposits		
Total investments and other assets		
Property, plant and equipment, at cost		
Less accumulated depreciation		
Net property, plant and equipment		

See accompanying notes to consolidated financial statements.

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Liabilities and Stockholders' Equity

2009

2008

Current liabilities:

Note payable, current portion

Accounts payable

Accrued expenses

Deferred income taxes

Total current liabilities

Other liabilities and deferred credits:

Minority interest in subsidiary

Deferred income taxes

Total other liabilities and deferred credits

Total liabilities and deferred credits

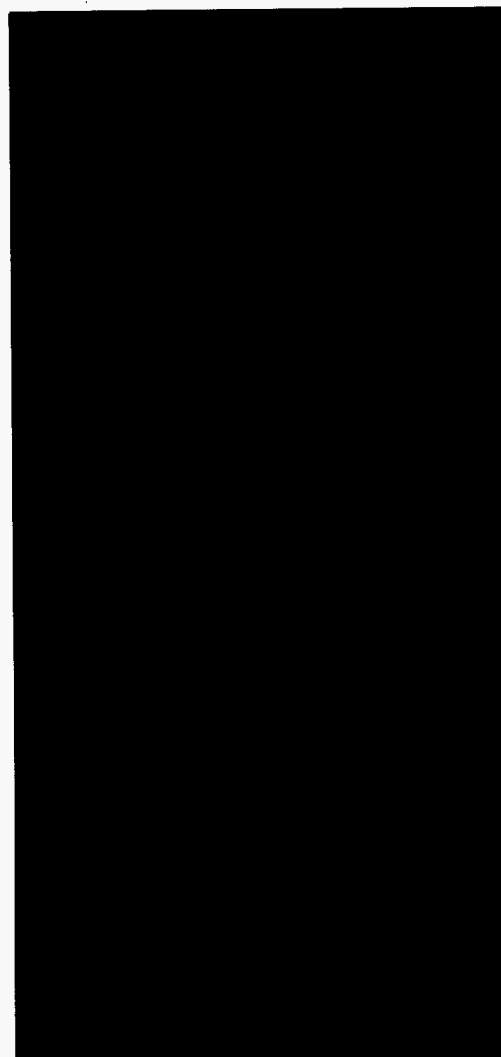
Stockholders' equity:



Accumulated other comprehensive income

Retained earnings

Total stockholders' equity



NEDELCO, INC. AND SUBSIDIARIES

Consolidated Statements of Earnings

Years Ended June 30, 2009 and 2008

	<u>2009</u>	<u>2008</u>
Operating revenue:		
Local service		
Toll service and access charges		
Billing and collection revenue		
Directory advertising		
Telephone equipment sales,		
leases, and maintenance contracts		
Employee service contracts		
Vehicle and equipment service		
Mobile and pager service		
Telemarketing fees		
Long distance revenue		
Dual relay services		
Internet services		
Other operating revenue		
Estimated uncollectible revenue		
Total operating revenue		
Cost of sales		
Net operating revenue		
Operating expenses		
Operating income, carried forward		

(Continued)

NEDELCO, INC. AND SUBSIDIARIES

Consolidated Statements of Earnings
(Continued)
Years Ended June 30, 2009 and 2008

	<u>2009</u>	<u>2008</u>
Operating income, brought forward		
Other income (deductions):		
Dividend income		
Interest income		
Rental income		
Rental property expense		
Depreciation, miscellaneous physical property		
Interest expense		
Charitable contributions		
Gain (loss) on disposition of assets		
Other, net		
Total other income		
Earnings before income taxes and minority interest in net earnings of subsidiary		
Income taxes:		
Current		
Deferred		
Total income taxes		
Earnings before minority interest in net earnings of subsidiary		
Minority interest in net earnings of subsidiary		
Net earnings		

See accompanying notes to consolidated financial statements.

NEDELCO, INC. AND SUBSIDIARIES

Consolidated Statements of Stockholders' Equity

Years Ended June 30, 2009 and 2008

	<u>Comprehensive Income</u>	<u>Preferred Stock</u>	<u>Common Stock</u>	<u>Accumulated Other Comprehensive Income</u>	<u>Retained Earnings</u>	<u>Total Stockholders' Equity</u>
Balances at June 30, 2007						
Comprehensive income - 2008:						
Net earnings						
Other comprehensive losses, net of taxes:						
Realized gains on securities included in net earnings, net of [REDACTED] tax expense						
Unrealized losses on securities, net of [REDACTED] tax benefit						
Comprehensive income						
Cash dividends, [REDACTED]						
Balances at June 30, 2008						
Comprehensive income - 2009:						
Net earnings						
Other comprehensive losses, net of taxes:						
Unrealized losses on securities, net of [REDACTED] tax benefit						
Comprehensive income						
Cash dividends, [REDACTED]						
Balances at June 30, 2009						

See accompanying notes to consolidated financial statements.

NEDELCO, INC. AND SUBSIDIARIES

Consolidated Statements of Cash Flows

Years Ended June 30, 2009 and 2008

<u>Increase or Decrease in Cash and Cash Equivalents</u>	<u>2009</u>	<u>2008</u>
Cash flows from operating activities:		
Cash received from subscribers and agents		
Cash paid to suppliers and employees		
Dividends received		
Interest received		
Interest paid		
Income taxes paid		
Income taxes refunded		
Net cash provided		
(used) by operating activities		
Cash flows from investing activities:		
Net payments from		
(advances to) officers and stockholders		
Net payments from (advances to) affiliated companies		
Proceeds from disposition of assets		
Redemption of (investment in) certificates of deposit		
Investment in other investments		
Expenditures for additions to		
property, plant and equipment		
Net cash used by investing activities		
Cash flows from financing activities:		
Principal payments on notes payable		
Subsidiary common stock repurchased		
Dividends paid		
Subsidiary dividends paid to minority interest		
Net cash used by financing activities		
Net increase (decrease) in cash and cash equivalents		
Cash and cash equivalents at beginning of year		
Cash and cash equivalents at end of year		

(Continued)

NEDELCO, INC. AND SUBSIDIARIES

Consolidated Statements of Cash Flows
(Continued)
Years Ended June 30, 2009 and 2008

Reconciliation of Net Earnings to Net
Cash Provided or Used by Operating Activities

2009

2008

Net earnings

Adjustments to reconcile net earnings to
net cash provided (used) by operating activities:

Depreciation and amortization

Intangible amortization

Provision for uncollectible revenues

Provision for deferred income taxes

Loss (gain) on disposition of assets

Net partnership income

Non-cash dividends

Minority interest in net earnings of subsidiary

Decrease (increase) in:

Due from subscribers and agents

Accrued interest receivable

Inventories

Recoverable income taxes

Prepaid expenses

Cash surrender value of life insurance

Security and equipment deposits

Increase (decrease) in:

Accounts payable

Accrued expenses

Total adjustments

Net cash provided (used) by operating activities

Supplemental Disclosures of Cash Flows Information

Included in accounts payable at June 30, 2009 and 2008 was [REDACTED]
respectively, related to the purchase of property, plant and equipment.

See accompanying notes to consolidated financial statements.

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NEDELCO, INC. AND SUBSIDIARIES

Notes to Consolidated Financial Statements

June 30, 2009 and 2008

(1) Summary of Significant Accounting Policies

Principles of consolidation

The consolidated financial statements include the accounts of Nedelco, Inc. and all majority and wholly-owned subsidiaries (the Company). All material intercompany accounts and transactions have been eliminated.

Business activities

The Company's primary business activity is to operate as a holding company for its various majority and wholly-owned subsidiaries. The Company's subsidiaries and their related activities are as follows: The Hamilton Telephone Company (HTC), a 97.2% owned subsidiary of the Company, is headquartered in Aurora, Nebraska. HTC is a corporation and was organized in 1901 and provides telephone services to exchanges in central Nebraska. HTC operates under the rules and regulations of the Nebraska Public Service Commission and utilizes the Uniform System of Accounts prescribed by the Federal Communications Commission; wholly-owned subsidiaries, Aurora Telemarketing, Inc. (ATI), a telemarketing company; Hamilton Long Distance (HLD); a long distance service company; Hamilton Relay, Inc. (HRS), a telephone relay service company; Hamilton.net, Inc. (HNT), an internet service company; Hamilton Information Systems, Inc. (HIS), a retail computer store; Hamilton Wireless, Inc. (HWL), a wireless service company; and Nedelco Services Corporation (NSC), an employee services company. Mid-State Community TV, Inc. (MSTV), a company providing cable television service in several central Nebraska communities, is related to the Company through common ownership and management. The Company is also an investor in a domestic, publicly traded communications company (Windstream Corporation) as well as a privately held communications company (AirWalk Communications, Inc.). The accounting and reporting policies of the Company conform to accounting principles generally accepted in the United States of America with the exception of using an accelerated tax depreciation method promulgated by the Internal Revenue Service for the depreciation of property, plant and equipment.

Use of estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amount of assets and liabilities and disclosure of contingent assets and liabilities at the date of the balance sheet and reported amounts of revenues and expenses during the accounting period. Actual results could differ from those estimates.

Cash and cash equivalents and statements of cash flows

For purposes of the statements of cash flows, the Company considers all highly liquid debt instruments purchased with a maturity of three months or less to be cash equivalents. Additionally, investment in certificates of deposit, advances to affiliated companies and advances to officers and stockholders are presented on a net rather than a gross cash flow basis.

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(Continued)

NEDELCO, INC. AND SUBSIDIARIES

Notes to Consolidated Financial Statements

Accounts receivable and allowance for doubtful receivables

Expenses include a provision for doubtful accounts to allow for estimated uncollectible accounts. This provision is based on past experience and on analysis of current accounts receivable collectibility. Accounts are considered delinquent based on passage of a specified period of time and consideration of payment history. Accounts deemed uncollectible are charged to the allowance in the year they are deemed uncollectible. As a result, there is at least a reasonable possibility that recorded estimates will change by a material amount in the near term.

Investment securities

Investment securities that are held for short-term resale are classified as trading securities and carried at fair value. Debt securities that management has the ability and intent to hold to maturity are classified as held-to-maturity and carried at cost, adjusted for amortization of premium and accretion of discounts using methods approximating the interest method. Other marketable securities are classified as available-for-sale and are carried at fair value. Realized and unrealized gains and losses on trading securities are included in net income. Unrealized gains and losses on available-for-sale securities are recognized as direct increases or decreases to stockholders' equity. Cost of securities sold is recognized using the specific identification method.

Inventory valuation

Inventories of materials and supplies are valued at the lower of cost or market. Cost is generally determined using the first-in, first-out method. Inventories of computers and related supplies held for resale (via HIS) are valued at the lower of cost or market, utilizing the weighted average method.

Equity method of accounting

Investments in significant partnerships and limited liability companies in which the Company owns a greater than twenty percent interest are accounted for utilizing the equity method of accounting, whereby the investment is carried at cost of acquisition plus the Company's equity in undistributed earnings or losses since acquisition. Valuation allowances are provided where management determines the investment or equity in earnings is not realizable. Investments held with an ownership interest of less than twenty percent are recorded for using the cost method of accounting.

Property, plant and equipment

Telephone plant - Maintenance and repair of telephone plant and replacement of items determined to be less than units of property are charged to expense. Replacement and renewal of items considered to be units of property are charged to the telephone plant accounts. Telephone plant retired or otherwise disposed of in the ordinary course of business, together with the cost of removal less salvage, is charged to accumulated depreciation. Depreciation of telephone plant is determined using the straight-line method based on estimated service lives prescribed by the public service commission.

(Continued)

NEDELCO, INC. AND SUBSIDIARIES

Notes to Consolidated Financial Statements

Other property, plant and equipment (PP&E) - Other PP&E is carried at cost and are being depreciated on varying accelerated methods promulgated by the Internal Revenue Service over their estimated useful lives. Maintenance, repairs, and minor betterments of other property, plant and equipment are charged to expense. Major renewals and betterments are capitalized. At the time of retirement or disposition of other property, plant and equipment items, the accounts are relieved of cost and accumulated depreciation and gains or losses on the transactions are taken into income.

Miscellaneous physical property

Depreciation of miscellaneous physical property is computed using straight-line and accelerated methods over the estimated useful life of the related asset.

Long-lived assets

Long-lived assets are reviewed for impairment whenever events or changes in circumstances indicate that the related carrying amount may not be recoverable. When required, impairment losses on assets to be held and used are recognized based on the excess of the asset's carrying amount over the fair value of the asset and long-lived assets to be disposed of are reported at the lower of carrying amount or fair value less cost to sell.

Revenues

Telecommunication service related revenues are recognized when related services are provided. Retail computer sales and services revenues are recognized at the point of sale.

Self-funded health insurance

The Company self-funds health insurance for its employees and their dependents. Health insurance expense is recorded on the accrual basis. An accrued liability is recorded at year-end which estimates the incurred but not recorded claims. The Company has stop loss insurance to cover catastrophic claims. As a result, there is at least a reasonable possibility that recorded estimates will change by a material amount in the near term.

Income taxes

The Company uses the asset-and-liability method of accounting for income taxes. Under the asset-and-liability method, deferred income taxes are recognized for the tax consequences of "temporary differences" by applying enacted statutory tax rates applicable to future years to differences between the financial statement carrying amounts and the tax bases of existing assets and liabilities. If it is more likely than not that some portion of a deferred tax asset will not be realized, a valuation allowance is recognized. The effect on deferred taxes of a change in tax rates is recognized in income in the period that includes the enactment date.

(Continued)

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NEDELCO, INC. AND SUBSIDIARIES

Notes to Consolidated Financial Statements

In June 2006, the Financial Accounting Standards Board (FASB) issued *Interpretation No. 48, Accounting for Uncertainty in Income Taxes - an Interpretation of FASB Statement No. 109* (FIN48). FIN48 requires that a determination be made whether a tax position is more likely than not to be sustained upon examination, including resolution of any related appeals or litigation processes, based on the technical merits of the position. Once it is determined that a position meets the recognition threshold, the position is measured to determine the amount of benefit to be recognized in the financial statements. FIN48's effective date of implementation is for fiscal years beginning after December 15, 2006. Subsequent to FIN48's issuance, the FASB issued *FASB Staff Position (FSP) FIN48-2* and, most recently, *FSP FIN48-3, Effective Date of FASB Interpretation No. 48 for Certain Nonpublic Enterprises (FSP FIN48-3)*. FSP FIN48-3 was issued December 30, 2008 and allows nonpublic companies to defer the effective date of implementing FIN48 to fiscal years beginning after December 15, 2008. The Company has elected to defer the implementation of FIN48 in accordance with FSP FIN48-3 as of and for the year ended June 30, 2009.

Comprehensive income or loss

Accounting principles generally require that recognized revenue, expenses, gains, and losses be included in the statements of earnings. Although certain changes in assets and liabilities, such as unrealized gains and losses on securities available-for-sale, are reported as a separate component of the equity section of the statements of financial condition, such items, along with net income, are components of comprehensive income. At June 30, 2009 and 2008, accumulated other comprehensive income or loss was comprised entirely of unrealized gains and losses on securities available-for-sale, net of applicable deferred income taxes.

Advertising and promotion costs

Advertising and promotion costs are expensed as incurred.

Subsequent events

In May 2009, FASB issued Statement of Financial Accounting Standards (SFAS) No. 165, *Subsequent Events (as amended)*. SFAS No. 165 requires the disclosure of the date through which subsequent events have been evaluated, as well as whether that date is the date the financial statements were issued or the date the financial statements were available to be issued. Financial statements are considered to be "available to be issued" when they are complete in form and format that complies with accounting principles generally accepted in the United States of America and all approvals necessary for issuance have been obtained. The Company adopted the provisions of SFAS No. 165 upon its issuance.

As required by SFAS No. 165, the Company has evaluated subsequent events through October 30, 2009 which is the date the financial statements were considered "available to be issued".

(Continued)

NEDELCO, INC. AND SUBSIDIARIES

Notes to Consolidated Financial Statements

(2) Cash and Cash Equivalents

The Company's cash and cash equivalents and certificates of deposit at June 30, 2009 consisted of checking accounts and certificates of deposit recorded at cost which approximates market. All income associated with cash and cash equivalents and certificates of deposit are reported as other income in the statements of earnings. A summary of the Company's cash accounts as of June 30, 2009 and 2008 is as follows:

	<u>2009</u>	<u>2008</u>
Insured by federal depository insurance		
Petty and other miscellaneous cash funds		
Outstanding checks and other in-transit items		
Uncollateralized deposits		
Total cash and cash equivalents and certificates of deposit		
Reconciliation of cash and cash equivalents and certificates of deposit to balance sheets:		
Cash and cash equivalents		
Certificates of deposit, including accrued interest receivable		
Less accrued interest receivable added to certificates of deposit		
Total cash and cash equivalents and certificates of deposit		

Custodial credit risk is the risk that in the event of a bank failure, the Company's deposits may not be returned to it. The Company maintains cash deposits with local banks which generally exceed federally insured limits. The Company periodically assesses the financial condition of the institutions and believes the risk of any loss is minimal.

In August 2008, the Company entered into the Certificate of Deposit Account Registry Service (CDARS) program with a local bank. The CDARS program allows the Company to make an investment with a single bank who in turn places funds below the FDIC deposit limit with other participating financial institutions to allow the depositor to gain additional FDIC coverage on its deposits. The FDIC coverage also increased from \$100,000 per depositor in 2008 to \$250,000 per depositor in 2009. The use of the CDARS program together with the increased FDIC coverage has allowed the Company to greatly reduce its exposure to uncollateralized deposit risk.

(Continued)

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NEDELCO, INC. AND SUBSIDIARIES

Notes to Consolidated Financial Statements

The Company, via HTC, has a certificate of deposit with a value of [REDACTED] as of June 30, 2009 which is assigned to the State of Montana Department of Administration under the terms of a relay service contract which has been entered into by HTC with the State of Montana. HTC has subcontracted the performance of services under the relay service contract to HRS. The State of Montana Department of Administration has the authority under the terms of the relay service contract to withdraw money from the certificate of deposit should HRS fail to perform on the relay service contract in accordance with its terms. The certificate of deposit assignment is in force until 60 days after the relay service contract terminates. In July 2009, the contract was extended until February 27, 2011.

(3) Available-for-sale Securities

The following is a schedule of unrealized holding gains, net of minority interest and deferred income taxes for available-for-sale securities held by HTC as of June 30, 2009 and 2008:

	<u>2009</u>	<u>2008</u>
Available-for-sale securities at fair value		
Financial statement cost basis of available-for-sale securities		
Unrealized holding gains		
Minority interest in unrealized gains		
Deferred income tax liability on unrealized holding gains		
Net unrealized holding gains on available-for-sale securities		

(Continued)

NEDELCO, INC. AND SUBSIDIARIES

Notes to Consolidated Financial Statements

Effective January 1, 2008, the Company adopted the provisions of FASB No. 157, *Fair Value Measurements*, for financial assets and financial liabilities. In accordance with FASB Staff Position No. 157-2, *Effective Date of FASB Statement No. 157*, the Company delayed application of FASB No. 157 for non-financial assets and non-financial liabilities. FASB No. 157 defines fair value, establishes a framework for measuring fair value in accordance with generally accepted accounting principles, and expands disclosures about fair value measurements.

FASB No. 157 defines fair value as the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants. This price measurement assumes the transaction occurs in the principal market for the asset or liability or in the most advantageous market for the asset or liability in absence of a principal market. Under FASB No. 157, fair market value measurements are not adjusted for transaction costs. FASB 157 establishes a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1 inputs) and the lowest priority to unobservable inputs (Level 3 inputs). The three levels of inputs are as follows:

- Level 1 - Valuation is based on quoted prices for identical instruments traded in active markets. An active market is one in which transactions occur with sufficient frequency and volume to provide pricing information on an ongoing basis.
- Level 2 - Valuation is based on significant other observable inputs other than Level 1 inputs. This includes quoted active market prices for similar assets and liabilities; quoted prices in markets that are not active; or other inputs that are observable or can be derived principally from or corroborated by observable market data.
- Level 3 - Valuation is based on significant unobservable inputs that represent the Company's own assumptions about the assumptions that market participants would use in pricing an asset or liability. These include assets and liabilities whose value is determined using pricing models, discounted cash flow methodologies, or similar techniques, including assets and liabilities for which determination of fair value requires significant management judgment or estimates.

The Company estimates that the fair value of any other financial instruments do not differ materially from their carrying values as displayed in the accompanying statements of financial position.


(Continued)

NEDELCO, INC. AND SUBSIDIARIES
Notes to Consolidated Financial Statements

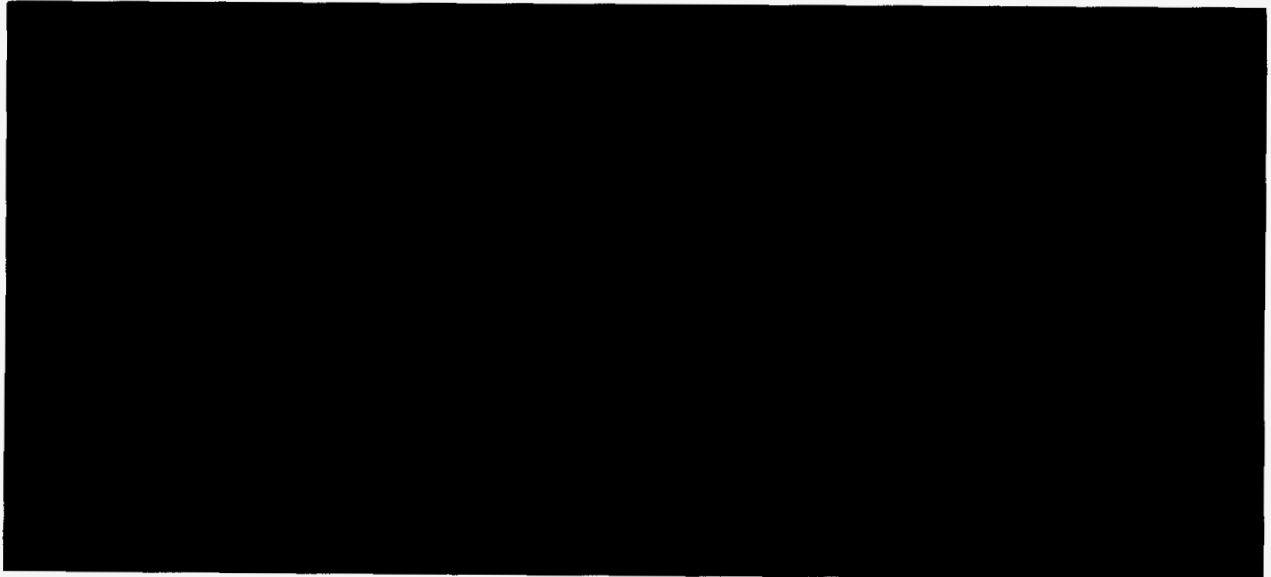
(4) Inventories

Inventories at June 30, 2009 and 2008 are comprised of the following:

	<u>2009</u>	<u>2008</u>
Telephone operations inventories		
Internet service inventories		
Retail computers and supplies		
Other		

During 2008, HNT wrote down its inventory due to obsolescence in the amount of . This write down is included in the statements of earnings as an operating expense.

(5) Other Investments



(Continued)

NEDELCO, INC. AND SUBSIDIARIES

Notes to Consolidated Financial Statements

(6) Property, Plant and Equipment

A summary of property, plant and equipment and their estimated useful lives at June 30, 2009 and 2008 follows:

	Estimated Useful Lives <u>In Years</u>	<u>2009</u>	<u>2008</u>
Land	-		
Buildings	15-40		
Telephone plant	5-33		
Wireless telephone plant	5-10		
Operator and dual relay equipment	5-10		
Internet equipment	5-10		
Furniture and office equipment	5-10		
Motor vehicles and other work equipment	<u>5-7</u>		

Less accumulated depreciation

Net property, plant and equipment

Depreciation expense totaled [REDACTED] at June 30, 2009 and 2008, respectively.

The composite depreciation rate on telephone plant assets located in HTC was [REDACTED] for 2009 and [REDACTED] for 2008.

The Company has a remaining commitment on equipment for [REDACTED] in relation to the telephone plant listed above. The remaining expenditure is anticipated to take place during 2010.

(Continued)

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NEDELCO, INC. AND SUBSIDIARIES

Notes to Consolidated Financial Statements

The Company has elected to use an accelerated method of depreciation promulgated by the Internal Revenue Service for its property, plant and equipment which is contrary to accounting principles generally accepted in the United States of America. The following schedule displays the approximate effect the application of the straight-line method of depreciation would have had on the Company's balance sheets and statements of earnings as of and for the years ended June 30, 2009 and 2008.

	<u>2009</u>	<u>2008</u>
<u>Balance Sheets</u>		
Increase in PP&E, net		
Deferred income tax liability		
on PP&E, basis difference		
Net increase to retained earnings		
<u>Statements of Earnings</u>		
Decrease in depreciation expense		
Increase in deferred income tax expense		
Net increase in net earnings		

(7) Note Payable

(Continued)

NEDELCO, INC. AND SUBSIDIARIES
Notes to Consolidated Financial Statements

(8) Income Taxes

Components of income tax expense are as follows:

	<u>2009</u>	<u>2008</u>
Current:		
Federal		
State		
Deferred:		
Federal		
State		

(Continued)

NEDELCO, INC. AND SUBSIDIARIES

Notes to Consolidated Financial Statements

Income tax expense totaled [REDACTED] in 2009 and [REDACTED] 550 in 2008. The actual tax expense for both 2009 and 2008 differs from the "expected" tax expense for those years (computed by applying the average U.S. federal corporate tax rate of 34% to earnings before income taxes) as shown below:

	<u>2009</u>	<u>2008</u>
	<u>Amount</u>	<u>Amount</u>
	<u>% of Pretax Income</u>	<u>% of Pretax Income</u>
Computed "expected" tax expense		
Increase (reduction) in taxes resulting from:		
State income tax expense recognized		
Federal state tax expense (benefit)		
Permanent income tax differences, primarily meals and corporate dividends received deduction		
Tax benefit from reversing of assessed IRS exam adjustments		
True up of prior year's federal tax		
True up of prior year's Nebraska tax		
Corrections of prior year's Louisiana job credit refund estimate		
Federal taxes associated with Louisiana tax credits and refunds		
Net tax expense associated with taxability of Federal excise tax refund		
Louisiana estimated job credit refund		
IRS exam notice, tax assessed		
Other		

(Continued)

NEDELCO, INC. AND SUBSIDIARIES.

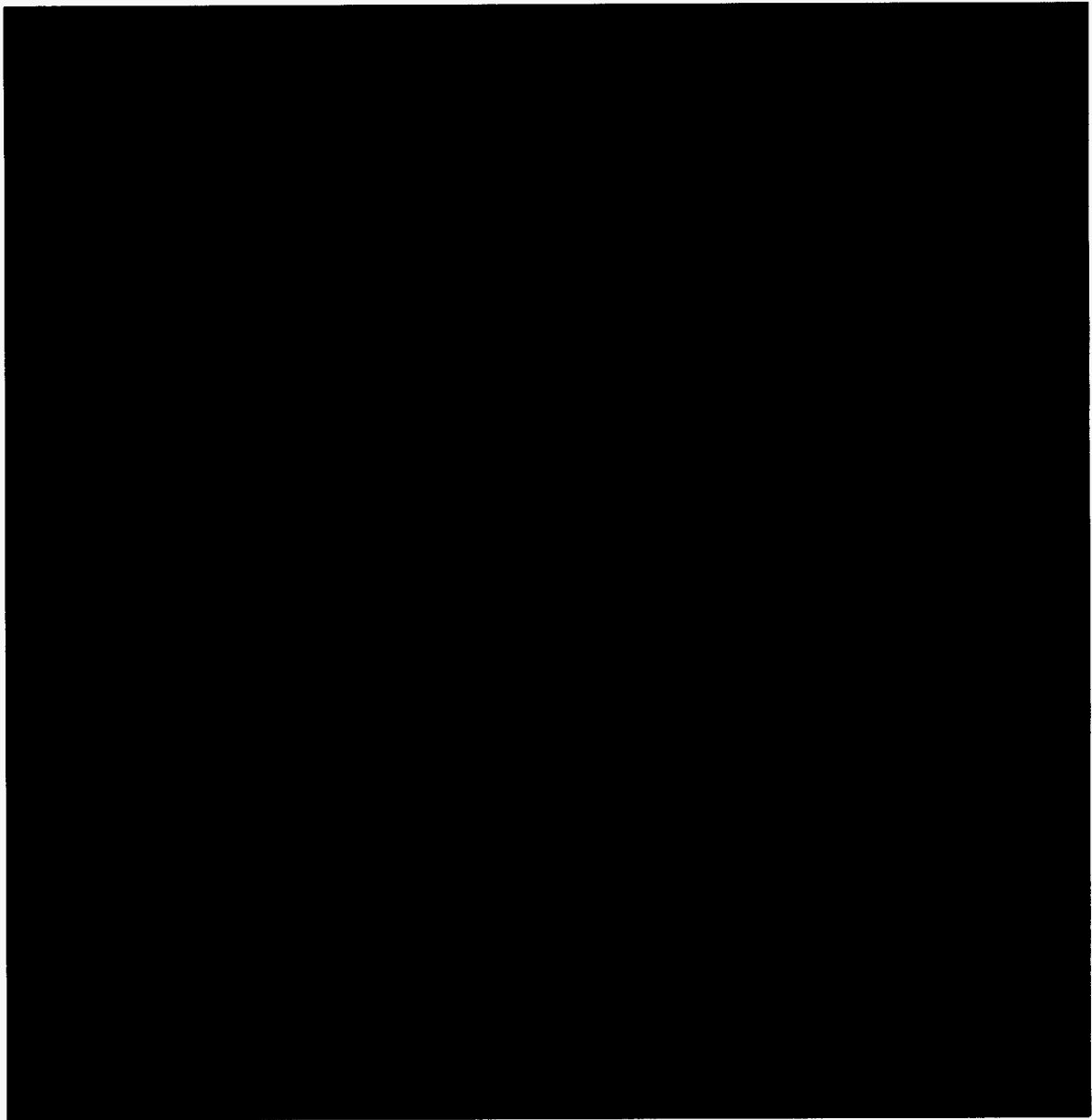
Notes to Consolidated Financial Statements

The sources of deferred tax asset and liabilities and the income tax effect of each as of June 30, 2009 and 2008 are as follows:

	<u>2009</u>		<u>2008</u>	
	<u>Current</u>	<u>Long-term</u>	<u>Current</u>	<u>Long-term</u>
Deferred tax assets:				
Financial statement allowance for doubtful accounts				
Accrued paid time off				
Excess basis of intangibles for tax purposes over basis for financial statement purposes				
Total deferred tax assets				
Deferred tax liabilities:				
Excess of basis of property and equipment for financial statement purposes over basis for income tax purposes				
Intercompany capitalized profit on equipment sales				
Unrealized gain on exchange of investments in merger				
Unrealized holding gains on available-for-sale securities				
Total deferred tax liabilities				
Net deferred tax liabilities				

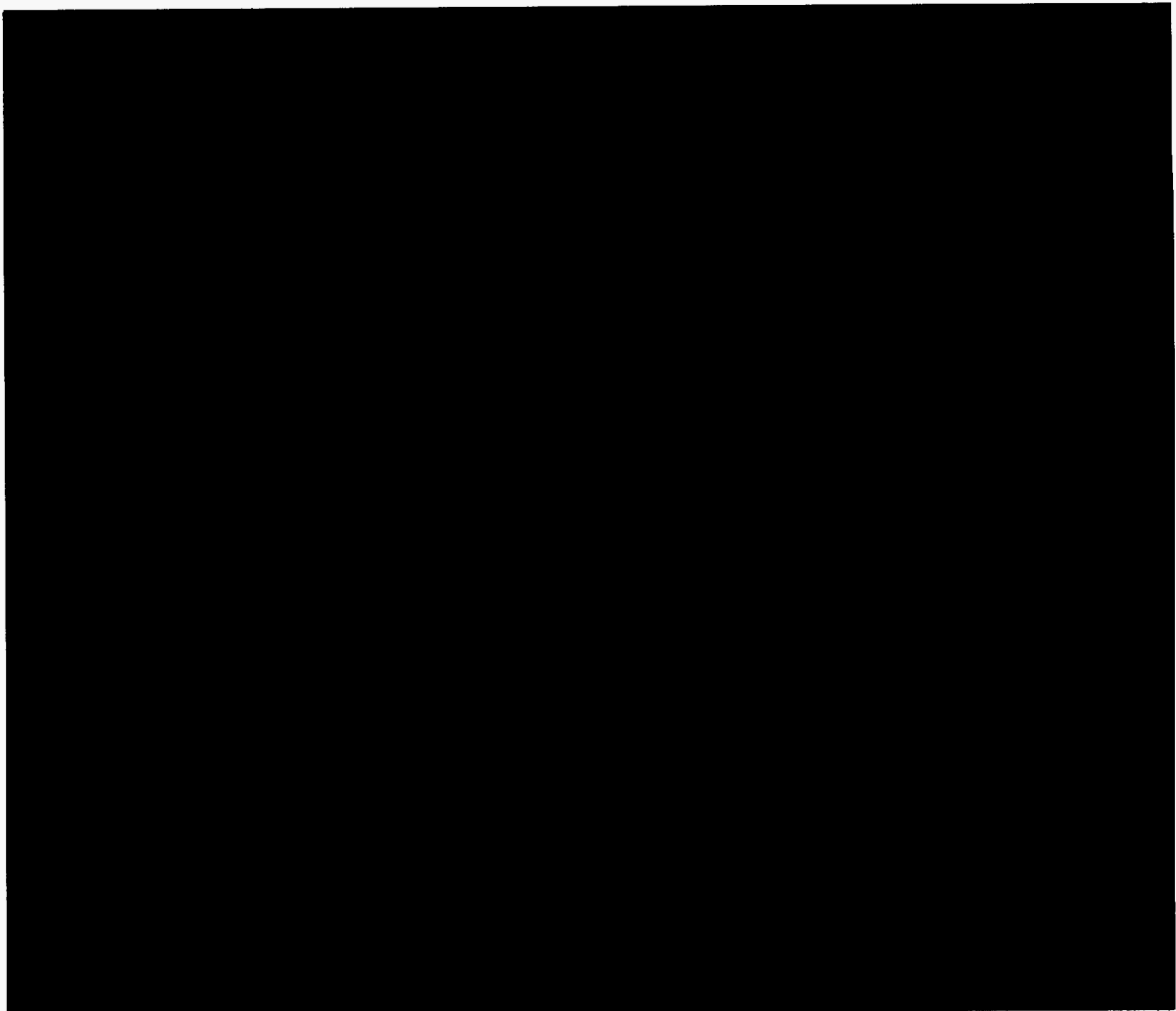
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NEDELCO, INC. AND SUBSIDIARIES
Notes to Consolidated Financial Statements



(Continued)

NEDELCO, INC. AND SUBSIDIARIES
Notes to Consolidated Financial Statements

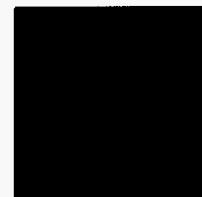


(9) Operating Leases

The Company leases various equipment and buildings under various terms which require future payments. Rental expenses under the terms of these type of lease agreements were approximately [REDACTED]

Future minimum rental payments required under the leases are as follows:

Year Ending June 30,
2010
2011
2012
2013
2014

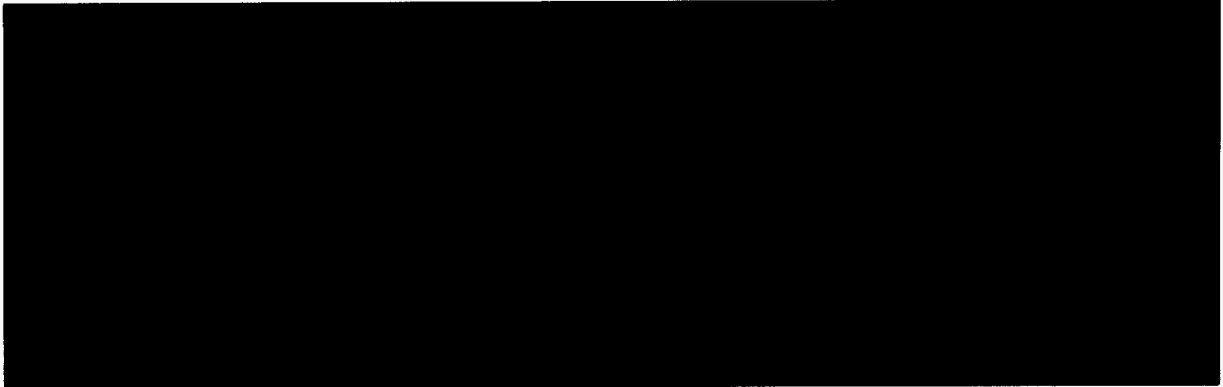


**Proprietary
&
Confidential**

(Continued)

NEDELCO, INC. AND SUBSIDIARIES
Notes to Consolidated Financial Statements

(10) Profit Sharing Plan



(11) Related Party Transactions

The Company had miscellaneous receivables from MSTV of [REDACTED] outstanding at June 30, 2009 and 2008, respectively. Additionally, miscellaneous advances to a Company shareholder totaled [REDACTED] at June 30, 2009 and 2008, respectively.

(12) Employment Contracts

The Company has an employment contract with its Assistant Secretary, who also serves as President of NSC, which provides for incentive-based compensation based upon the Company's Board of Directors' discretion combined with Company performance. No incentive compensation was paid on the contract in either 2009 or 2008.

(13) Commitments

The Company, via HTC as the primary contractor and HRS as the subcontractor, has relay service contracts in place to provide relay services to several states throughout the United States. The relay service contracts are generally for fixed periods ranging from two to five years with subsequent annual or bi-annual renewal provisions. Additionally, the relay service contracts generally contain provisions for liquidated damages if HTC as the contractor or its' subcontractor, HRS, does not meet prescribed quality of service standards. No liquidated damages had been assessed to HRS as of June 30, 2009. Relay service contracts up for renewal during fiscal year 2010 include the states of Idaho, Maine, Wyoming, Nebraska, Iowa and Kentucky.

(Continued)

NEDELCO, INC. AND SUBSIDIARIES

Notes to Consolidated Financial Statements

(14) Litigation

The Company is at times involved in litigation arising in the normal course of business. Additionally, over the past two years, the Company has received four separate Federal Communications Commission (FCC) inquiries via HRS for which the Company has responded and supplied all information and documentation requested by the FCC to them. After consultation with legal counsel, management estimates these matters will be resolved without a material adverse effect on the Company's financial position or results from operations.

(15) Reclassifications

The Company's 2008 financial statements have been reclassified to conform with 2009 presentation

Attachment I Network Maps



Florida
Relay



Hamilton believes that the Network Maps as contained in Attachment I is 'proprietary confidential business information' within the meaning of Section 364.183, Florida Statutes. Hamilton is filing this section with the Clerk's office under a claim of confidentiality pursuant to Section 364.183(1), Florida Statutes, and Rule 25-22.006(5), F.A.C. Accordingly, Hamilton has filed one highlighted and two redacted copies of this information with the Clerk's office.

Hamilton derives economic value from the information contained on such pages because it is not known to others, including Hamilton's competitors. Hamilton maintains the secrecy of the confidential and proprietary information by retaining sole possession and control of such information, and by not disclosing such information to others. Hamilton respectfully requests that the FPSC designate the confidential and proprietary information in its proposal as confidential trade secrets.



Hamilton Telecommunications Switch Map



Attachment J

Quality Information



Florida
Relay

Relay Your Way®



Hamilton believes that the Quality Information as contained in Attachment J is 'proprietary confidential business information' within the meaning of Section 364.183, Florida Statutes. Hamilton is filing this section with the Clerk's office under a claim of confidentiality pursuant to Section 364.183(1), Florida Statutes, and Rule 25-22.006(5), F.A.C. Accordingly, Hamilton has filed one highlighted and two redacted copies of this information with the Clerk's office.

Hamilton derives economic value from the information contained on such pages because it is not known to others, including Hamilton's competitors. Hamilton maintains the secrecy of the confidential and proprietary information by retaining sole possession and control of such information, and by not disclosing such information to others. Hamilton respectfully requests that the FPSC designate the confidential and proprietary information in its proposal as confidential trade secrets.

Florida
Relay

J-1

The information contained in this Attachment is considered Proprietary and Confidential

Hamilton Relay Quality Report

April 2010:

Average Answer Seconds

Percentage of Calls Answered in 10 seconds



May 2010:

Average Answer Seconds

Percentage of Calls Answered in 10 seconds



June 2010:

Average Answer Seconds

Percentage of Calls Answered in 10 seconds



July 2010:

Average Answer Seconds

Percentage of Calls Answered in 10 seconds



August 2010:

Average Answer Seconds

Percentage of Calls Answered in 10 seconds



September 2010:

Average Answer Seconds

Percentage of Calls Answered in 10 seconds



Hamilton Relay Quality Report

October 2010:

Average Answer Seconds

Percentage of Calls Answered in 10 seconds



November 2010:

Average Answer Seconds

Percentage of Calls Answered in 10 seconds



December 2010:

Average Answer Seconds

Percentage of Calls Answered in 10 seconds



January 2011:

Average Answer Seconds

Percentage of Calls Answered in 10 seconds



February 2011:

Average Answer Seconds

Percentage of Calls Answered in 10 seconds



March 2011:

Average Answer Seconds

Percentage of Calls Answered in 10 seconds



Hamilton Relay Quality Report

12-month Averages

April 2010 through 2011:

Average Answer Seconds

[REDACTED]

Percentage of Calls Answered in 10 seconds

[REDACTED]

That's what we're talking about



Monitoring Score

Formal Monitoring Worksheet

CA Name: _____

CA Number: _____ Date: _____

Call Type: _____ to _____

State: _____ Station: _____

Call Set Up

<u>Category</u>	<u>P/F</u>	<u>Feedback</u>
[REDACTED]		
[REDACTED]		
[REDACTED]		
[REDACTED]		
[REDACTED]		
[REDACTED]		

Call Content

<u>Category</u>	<u>P/F</u>	<u>Feedback</u>
[REDACTED]		
[REDACTED]		
[REDACTED]		
[REDACTED]		
[REDACTED]		
[REDACTED]		
[REDACTED]		
[REDACTED]		
[REDACTED]		
[REDACTED]		
[REDACTED]		
[REDACTED]		
[REDACTED]		
[REDACTED]		

Recordings

<u>Category</u>	<u>P/F</u>	<u>Feedback</u>
[REDACTED]		
[REDACTED]		
[REDACTED]		
[REDACTED]		
[REDACTED]		
[REDACTED]		
[REDACTED]		

Call Closing

<u>Category</u>	<u>P/F</u>	<u>Feedback</u>

Number Passed (divided by) ▶	Number Answered (equals) ▶	Final Score

Monitor's
Feedback: _____

CA's
Feedback _____

CA Signature: _____ **Date:** _____

Monitor's Signature: _____ **Date:** _____

***Please review, SIGN/DATE and RETURN.**
If you have any questions, please see the person who monitored you.*

Formal Call Evaluation

Call Set Up

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

Call Content

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

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Recordings

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

Call Ending

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

Hamilton Telecommunications
Relay Floor Decorum Report Form

**Decorum
Score**

CA Name: _____ CA #: _____ Date: _____

Scoring:

[Redacted]	[Redacted]
------------	------------

Category		Pts	Comments		
[Redacted]					
Total Points:					Decorum Score:

Supervisor Comments:

CA Comments:

CA Signature: _____ Date: _____
Supervisor Signature: _____ Date: _____

Attachment K CA Training



Florida
Relay

Relay Your Way®



Hamilton believes that the CA Training Plan as contained in Attachment K is 'proprietary confidential business information' within the meaning of Section 364.183, Florida Statutes. Hamilton is filing this section with the Clerk's office under a claim of confidentiality pursuant to Section 364.183(1), Florida Statutes, and Rule 25-22.006(5), F.A.C. Accordingly, Hamilton has filed one highlighted and two redacted copies of this information with the Clerk's office.

Hamilton derives economic value from the information contained on such pages because it is not known to others, including Hamilton's competitors. Hamilton maintains the secrecy of the confidential and proprietary information by retaining sole possession and control of such information, and by not disclosing such information to others. Hamilton respectfully requests that the FPSC designate the confidential and proprietary information in its proposal as confidential trade secrets.

Florida
Relay

K-1

The information contained in this Attachment is considered Proprietary and Confidential

What is Relay?

“Relay” is a service that provides the vital link for telephone communication between people who are unable to hear or speak and those who can hear.

Many people who are unable to use a standard telephone because of hearing or speech impairment can utilize a text telephone (*also called a TTY or a TDD*). A text telephone is a device that allows a person to type and read their telephone conversations instead of listening and speaking. However, if a text telephone user wishes to “talk” on the phone with a standard telephone user, they must use the relay. Hamilton employs skilled Communication Assistants (CAs) who act as the “invisible link” between TTY and standard phone users. Communication Assistants “connect” relay users by speaking everything typed by the TTY user and typing everything spoken by a standard telephone user. By using the relay, text telephone users can call anyone they want, even if the person does not have special equipment.

(Excerpt from <http://www.hamilton.net>)

Hamilton Telecommunications provides relay service to the residents of Montana, Wyoming, Island of Saipan and Virgin Islands through a center in Aurora, NE; to the residents of Arizona, Idaho and Louisiana through a center in Baton Rouge, LA; to the residents of Iowa, Kansas, Maine, Rhode Island, Utah and to the residents of Georgia through a center in Albany, GA; and to the residents of Maryland through a center in Frostburg, MD.

- The Louisiana Relay Center is open 5:00 A.M. to 1:00 A.M., Monday through Friday; 6:00 A.M. to 12:00 A.M. Saturday, Sunday, and Holidays.
- The Nebraska Relay Center is open 8:00 A.M. to 5:00 P.M., 5 days a week (Monday through Friday).
- The Georgia Relay Center is open 6:00 A.M. to 11:00 P.M., 7 days a week.
- The Maryland Relay Center is open 24 hours a day, 7 days a week.
- The Massachusetts Relay Center is open 24 hours a day, 7 days a week.
- No time limit on calls
- No charge for making relay call (long distance charges do apply)



Introduction to Relay

CONFIDENTIAL AND PROPRIETARY

Revised 02/09/11

Relay Centers

Mission Statement

Our mission is to provide our customers with the latest in quality telecommunications services at competitive prices, our people with rewarding career opportunities and our investors with a reasonable rate of return.

Georgia Relay Center

2231 - T Dawson Road
Albany, GA 31707
Phone: 229-435-5185
Fax: 229-435-5231

Louisiana Relay Center

9107 Bluebonnet Centre Blvd.
Baton Rouge, LA 70809
Phone: 225-291-4500, 888-699-6869
Fax: 225-293-3583

Maryland Relay Center

1 Science Park
Frostburg Business Park
Frostburg, MD 21532
Phone: 301-689-5195
Fax: 301-689-5197

Massachusetts Relay Center

703 W Housatonic Street Ste 148
Pittsfield, MA 01201-6634
Phone: 413-395-0830
Fax: 413-395-0835

Nebraska Relay Center

1006 12th St
Aurora, NE 68818
Phone: 402-694-5299, 800-322-5299
Fax: 402-694-5110



Introduction to Relay

CONFIDENTIAL AND PROPRIETARY

Relay Numbers

Arizona Relay Service

TTY: 800-367-8939
Voice: 800-842-4681
VCO: 800-842-9818
ASCII: 888-842-3372
Speech to Speech: 800-842-6520
Spanish: 800-842-2088
Customer Service (TTY): 800-347-1695
Customer Service (Voice): 866-259-1768

Georgia Relay Service

TTY: 800-255-0056
Voice: 800-255-0135
711: 866-273-9819
Spanish: 888-202-3972
Speech to Speech: 888-202-4082
Customer Service (TTY/Voice): 866-694-5824

Idaho Relay Service

TTY/ASCII: 800-377-3529
Voice: 800-377-1363
Spanish: 866-252-0684
Speech to Speech: 888-791-3004
Customer Service (TTY/Voice): 800-368-6185

Relay Iowa Service

TTY/ASCII: 800-735-2942
Voice: 800-735-2943
VCO: 800-735-4313
Spanish: 800-264-7190
Speech to Speech: 877-735-1007
Customer Service: 888-516-4692

Kansas Relay Service

TTY/Voice: 800-766-3777
Spanish: 866-305-1343
Speech to Speech: 866-305-1344
Spanish STS: 866-305-1345
900 Spanish: 800-811-2379
900 TTY/Voice: 877-811-6033
Customer Service: 866-735-2957

Louisiana Relay Service

TTY: 800-846-5277
Voice: 800-947-5277
ASCII: 888-550-5277
Spanish: 800-737-1813
Speech to Speech: 888-272-5530
Customer Service (TTY/Voice): 888-699-6869

Maine Relay Service

TTY: 800-437-1220
Voice: 800-457-1220
ASCII: 888-890-9254
Spanish: 888-890-9255
Speech to Speech: 888-890-9256
Customer Service (TTY/Voice): 800-270-9709

Maryland Relay Service

VOICE: 800-201-7165
TTY/HCO: 800-735-2258
ASCII: 877-735-5151
VCO: 888-826-9673
2LVCO: 877-258-9854
STS: 800-785-5630
Spanish: 800-877-1264
Customer Service: 866-269-9006

Massachusetts Relay Service

VOICE: 800-439-0183
TTY: 800-439-2370
VCO: 866-887-6619
STS: 866-645-9870
Spanish: 866-930-9252
Customer Service: 800-720-3479

Montana Relay Service

TTY: 800-253-4091
Voice: 866-253-4090
VCO: 877-826-7161
Spanish: 866-225-1866
Speech to Speech: 877-253-4613
Customer Service: 866-897-8860

New Mexico Relay Service

TTY: 800-659-8331
Voice: 800-659-1779
VCO: 877-659-4174
Spanish: 800-327-1857
Speech to Speech: 888-659-3952
Customer Service: 877-463-0994

Rhode Island Relay Service

TTY: 800-745-5555
Voice: 800-745-6575
ASCII: 800-745-1570
Spanish: 866-355-9214
Speech to Speech: 866-355-9213
Customer Service (TTY/Voice): 866-703-5485

Saipan Relay Service

TTY/ASCII: 866-339-9385
Voice: 866-339-9384
Spanish: 800-205-3601
Speech to Speech: 800-205-3716
Customer Service: 800-519-8283



Introduction to Relay

CONFIDENTIAL AND PROPRIETARY

Relay Utah

TTY/711: 800-346-4128
Voice: 888-735-5906
ASCII: 888-735-5907
Speech to Speech: 888-346-5822
Spanish: 888-346-3162
VCO: 800-346-7141
Customer Service: 877-831-4782

Virgin Islands Relay Service

TTY: 800-440-8477
Voice: 800-809-8477
Spanish: 800-940-0656
Speech to Speech: 800-940-0712
Customer Service: 866-883-4038

Wyoming Relay Service

TTY/ASCII: 800-877-9965
Voice: 800-877-9975
VCO: 877-877-1474
Spanish: 800-829-2783
Speech to Speech: 877-787-0503
Customer Service (TTY/Voice): 888-694-4450

Hamilton Relay Service

TTY: 800-833-5833
Voice: 800-833-7833
Spanish: 888-797-5281
Speech to Speech: 800-242-6558
Customer Service: 800-618-4781

Hamilton Web Relay Customer Service: 877-283-7687

Hamilton Relay Service

Confidentiality Agreement

I _____ do hereby recognize the serious and confidential nature of the Relay Service. I recognize the responsibility this places upon me and its bearing on my continued employment. By agreeing to employment in a Communications Assistant, supervisor or customer service role, I agree to the following conditions:

1. I will not disclose to any individual, including fellow Communication Assistants (CAs) Customer Service Representatives and supervisors, the identity of any caller or information I may acquire about a caller while relaying his/her conversation, except if the user is in life threatening circumstances or causes an emergency situation, or in instances of resolving a complaint.
2. Under no circumstances will I act upon any information I may acquire while relaying conversations.
3. I will not allow any individual to watch or listen while processing actual calls, except for authorized training and quality monitoring purposes.
4. Except when performing Speech-to-Speech or Captioned Telephone Service relay, I will not bring any recording devices, including but not limited to, pens, pencils and Personal Digital Assistants (PDAs), into relay workspace.
5. I will not keep any written or electronic form of a conversation beyond the duration of the call, except as allowed for Speech-to-Speech Relay service.
6. Except for any information necessary for billing purposes or gathering caller profile or 7-1-1 information when requested by the caller, I will not collect nor use a caller's personal information.
7. I will not register my company as the caller's CRS relay provider of choice without the expressed permission of the caller. When explaining about a caller's choice of relay providers I will strive to ensure that the caller receives a clear, accurate and forthright understanding of his or her options and of the registration process. I will not engage in deceptive practices that result in obtaining a caller's permission deceitfully.
8. Under no circumstances will I reveal my relay operator number in conjunction with my name, or disclose to anyone the names, schedules or personal information of any fellow CA or supervisor working at the relay service.
9. I understand that the FCC requires me to relay everything that is said by either party even if portions of the conversation are offensive to me personally.
10. In the event of my resignation or termination of my employment, I will continue to hold in strictest confidence all information related to the work I have performed as a relay operator.

I understand further that any of the above breaches in confidentiality will lead to disciplinary action up to and including immediate dismissal.

Signature: _____

Print Name: _____

Position: _____ Date: _____



Introduction to Relay

CONFIDENTIAL AND PROPRIETARY

Employee Responsibilities

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

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Scheduling Information

Schedule Change Requests

[REDACTED]

[REDACTED]

[REDACTED]

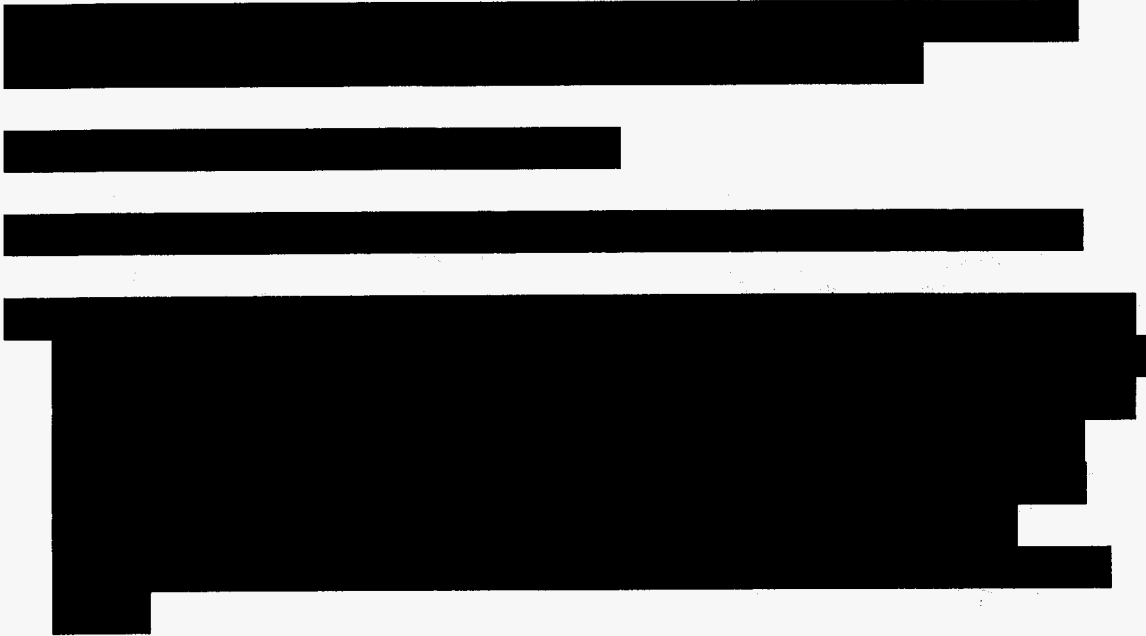
Full-time and Part-time Requests

[REDACTED]

Vacation and Days Off

[REDACTED]

Lockers



CA Responsibilities

Code of Ethics:

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

Confidentiality

[REDACTED]

Voice Level

[REDACTED]

Dress Code

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

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[REDACTED]

Headsets - Boundaries

[REDACTED]

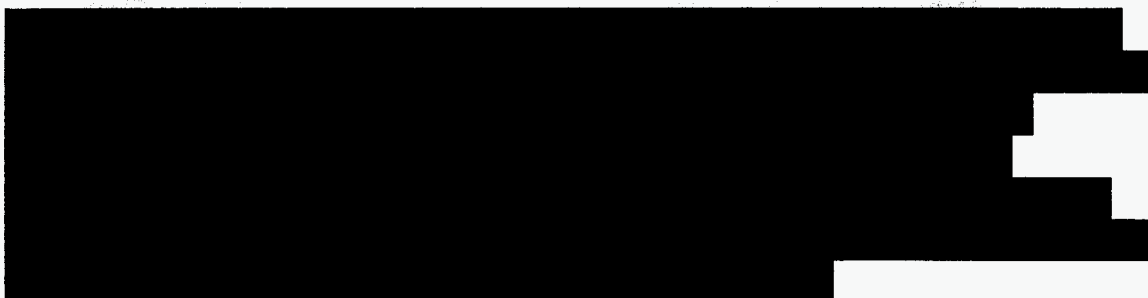
No Sleeping

[REDACTED]

Lead CA



Relay 800 Numbers



Punctuality



Supervisor on Call Weekdays / Weekends

[REDACTED]

Answering the Business Phone

[REDACTED]

Phone Calls

[REDACTED]

Cellular Phones

[REDACTED]

Emergency Calls

[REDACTED]

Attendance Board

[REDACTED]

[REDACTED]

Breaks

[REDACTED]

Door Monitor

[REDACTED]

Call Back

[REDACTED]

Leaving On Time / Calls at the End of Your Shift

[REDACTED]

Volunteer Hours

[REDACTED]

Standby

[REDACTED]

Keyboard Cleaning

[REDACTED]

Station Responsibility

[REDACTED]

Food and Beverage at Workstations

[REDACTED]

Water is allowed in approved cups only.

Seating

[REDACTED]

CA Meetings

[REDACTED]

[REDACTED]

[REDACTED]

Drug Free Workplace Policy

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

RELAY FLOOR DECORUM

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

HEADSETS

[REDACTED]

PRODUCTIVITY

[REDACTED]

PUNCTUALITY

[REDACTED]

STATION RESPONSIBILITY

[REDACTED]

CALL FOCUS

[REDACTED]

ACTS IN A PROFESSIONAL MANNER

[REDACTED]

DRESS CODE

[REDACTED]

[illegible]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

20-Hour Deaf Culture Training Curriculum Outline



Introduction to Deaf Culture

&

Translating ASL Gloss to English

Scope of Curriculum



I Introduction of Presenter

[REDACTED]

II Introduction to Deafness

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

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III. Introduction to American Sign Language

[REDACTED]

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[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

IV After ASL translation is requested, what do I do next?

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

V Works Cited

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

DEAF CULTURE TEST

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

DEAF CULTURE TEST

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

DEAF CULTURE TEST

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[illegible]

TRANSLATING ASL GLOSS TEST

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

Facts and Myths About Deafness

Table of Contents

[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	[REDACTED]

Introduction to the History of Deaf America

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

Did you know?

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

How do deaf people... ?

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

Common myths about deaf people

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

Quiz

Answer each question by circling your answer to the question.

[Redacted content]

Quiz – ANSWER KEY

Answer each question by circling your answer to the question.

[Redacted content]

Speech Disabilities

Speech Disability – What is it?

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

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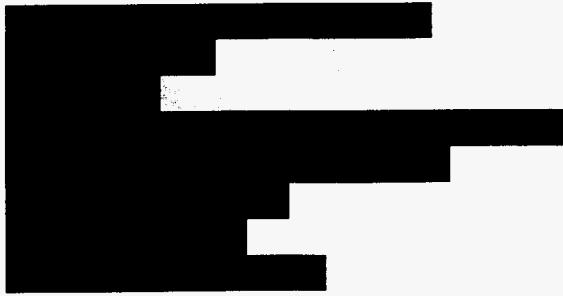
[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]



[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

Call Procedures Quiz #1

Trainee Name: _____

Trainee #: _____

Call Type: TTY to Voice

Score: _____

Call Procedures Quiz #2

Trainee Name: _____

Trainee #: _____

Call Type: Voice to TTY

Score: _____

[Redacted]	[Redacted]	[Redacted]
[Redacted]	[Redacted]	[Redacted]
[Redacted]	[Redacted]	[Redacted]
[Redacted]	[Redacted]	[Redacted]
[Redacted]	[Redacted]	[Redacted]
[Redacted]	[Redacted]	[Redacted]
[Redacted]	[Redacted]	[Redacted]
[Redacted]	[Redacted]	[Redacted]
[Redacted]	[Redacted]	[Redacted]
[Redacted]	[Redacted]	[Redacted]

[Redacted]	[Redacted]	[Redacted]
[Redacted]	[Redacted]	[Redacted]
[Redacted]	[Redacted]	[Redacted]
[Redacted]	[Redacted]	[Redacted]
[Redacted]	[Redacted]	[Redacted]

[Redacted]	[Redacted]	[Redacted]
[Redacted]	[Redacted]	[Redacted]
[Redacted]	[Redacted]	[Redacted]
[Redacted]	[Redacted]	[Redacted]

[Redacted]	[Redacted]	[Redacted]
[Redacted]	[Redacted]	[Redacted]
[Redacted]	[Redacted]	[Redacted]

Total Points: /100

Comments: _____

Trainee
Comments: _____

Trainee Signature: _____

Date: _____

Monitor's Signature: _____

Date: _____

Call Procedures Quiz #3

Trainee Name: _____

Trainee #: _____

Call Type: Answering Machine (TTY orig)

Score: _____

Call Procedures

[illegible]

	[REDACTED]					
	[REDACTED]		[REDACTED]		[REDACTED]	[REDACTED]
	[REDACTED]					
	[REDACTED]					
	[REDACTED]					
	[REDACTED]					

[illegible][illegible][illegible]

Introduction to Relay

CONFIDENTIAL AND PROPRIETARY

Revised 02/09/11

[illegible][illegible][illegible][illegible]

Call Procedures Quiz #4b

Trainee Name: _____

Trainee #: _____

Call Type: Answering Machine (Voice Orig to Voice ans mach but leaving a TTY message)

Score: _____

[illegible][illegible][illegible][illegible]

Score: _____

[illegible][illegible][illegible]

Score: _____

[illegible][illegible][illegible]

Total Points:
/100

Comments: _____

Trainee
Comments: _____

Trainee Signature: _____

Date: _____

Monitor's Signature: _____

Date: _____

Final Exam

Name: _____ Operator#: _____

Date: _____ Score: _____

	[REDACTED]			
	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
	[REDACTED]			
	[REDACTED]			
	[REDACTED]			

[illegible][illegible][illegible]

WRITTEN FINAL EXAM

NAME _____ DATE _____

HIRE DATE _____ TEST SCORE _____/100

4 Points Each

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[illegible]

[REDACTED]

Attachment L

Policies and Procedures



Florida
Relay

Relay Your Way®



Hamilton believes that the Policy and Procedures Manual as contained in Attachment L is 'proprietary confidential business information' within the meaning of Section 364.183, Florida Statutes. Hamilton is filing this section with the Clerk's office under a claim of confidentiality pursuant to Section 364.183(1), Florida Statutes, and Rule 25-22.006(5), F.A.C. Accordingly, Hamilton has filed one highlighted and two redacted copies of this information with the Clerk's office.

Hamilton derives economic value from the information contained on such pages because it is not known to others, including Hamilton's competitors. Hamilton maintains the secrecy of the confidential and proprietary information by retaining sole possession and control of such information, and by not disclosing such information to others. Hamilton respectfully requests that the FPSC designate the confidential and proprietary information in its proposal as confidential trade secrets.

Florida
Relay

L-1

The information contained in this Attachment is considered Proprietary and Confidential

Communicating Effectively with TTY Users

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

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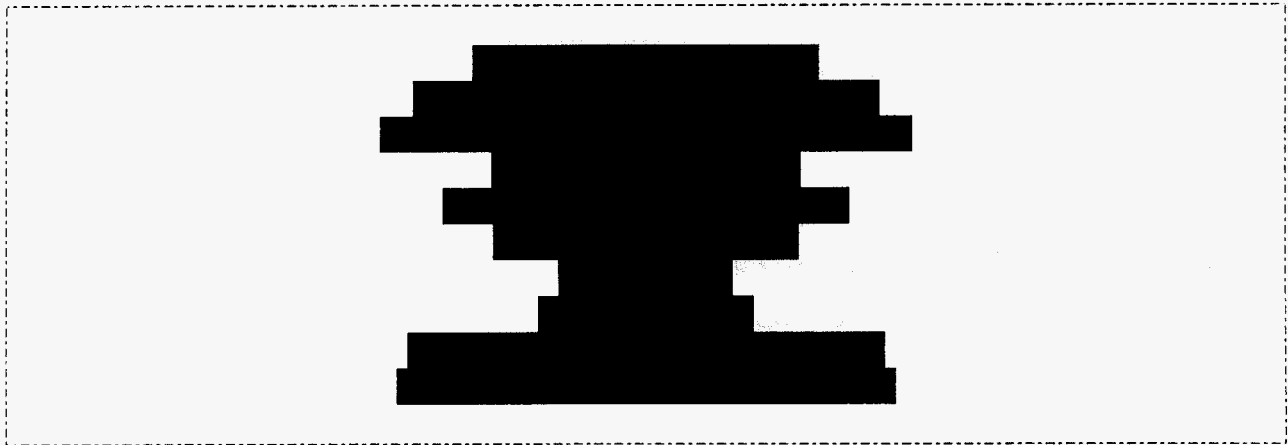
[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]



[REDACTED]

[REDACTED]

[REDACTED]

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[REDACTED]

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[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]



[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

TTY to TTY Calls (Revised 8-1-09)

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[illegible]

Answering Machines-VOICE ORIG

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

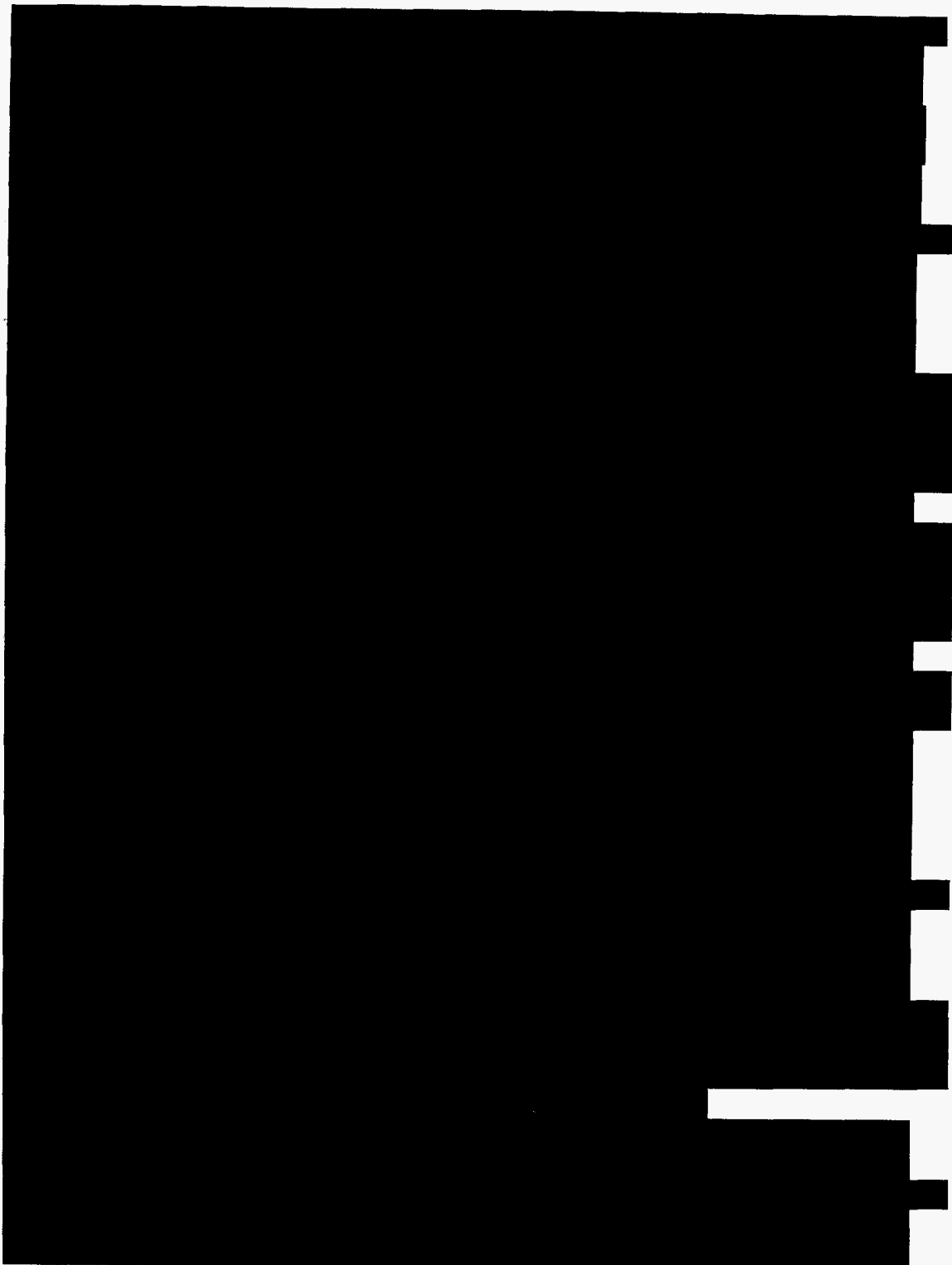
[REDACTED]

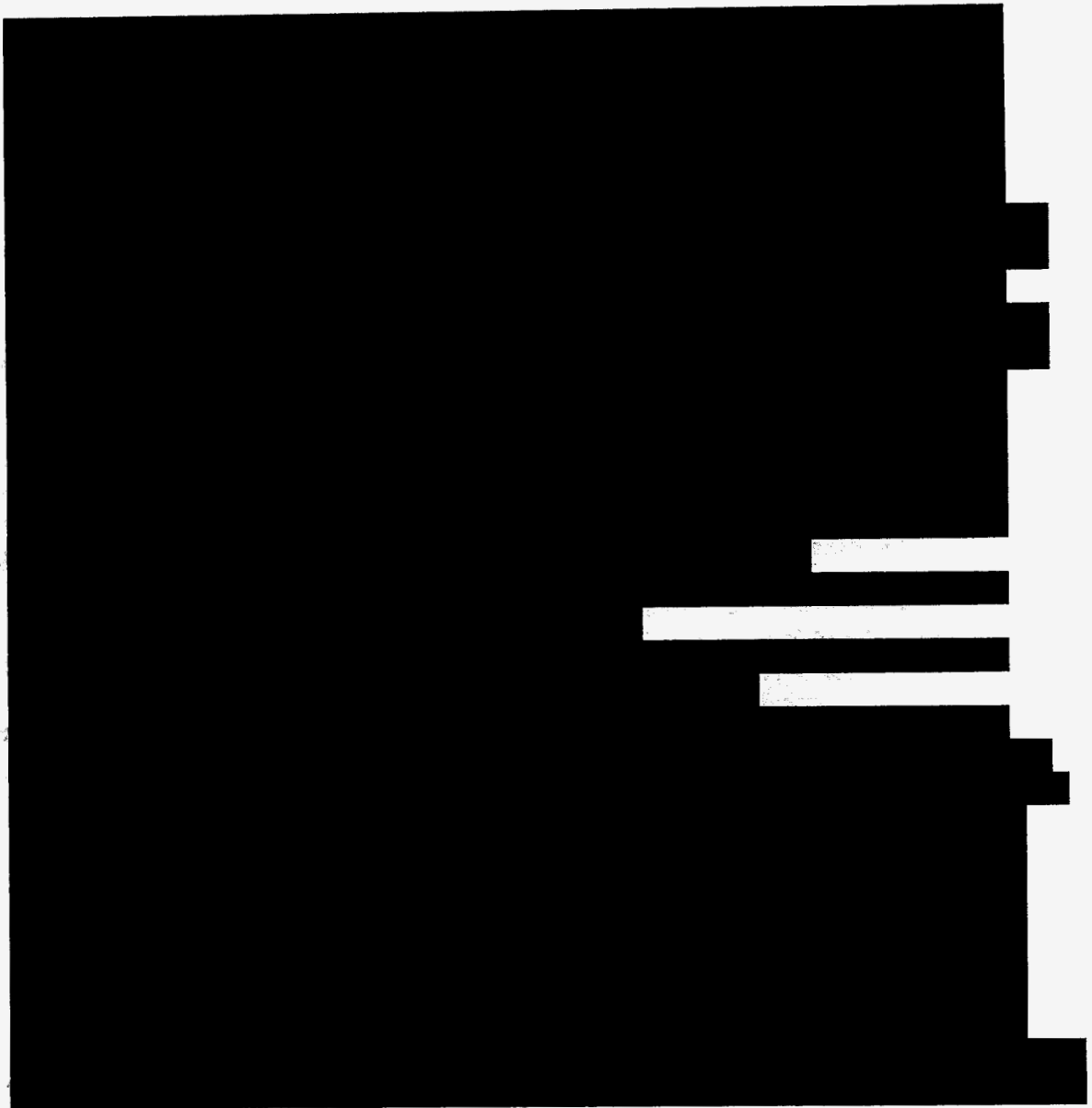
[REDACTED]

[REDACTED]

Hamilton System Procedures

Table of Contents





VCO-VOICE ANS MACH

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

TTY to Voice

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]
[REDACTED]
[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[illegible]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[illegible]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[illegible]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[illegible]

[illegible]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[illegible]

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[REDACTED]

HCO (Profile) to Voice

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[illegible]

[REDACTED]

[illegible]

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[REDACTED]

TTY to HCO

⇒ TTY party gives number to dial.

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[illegible]

[illegible]

[illegible]

[illegible]

[illegible]

Two Line VCO

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

Reverse Two Line VCO

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

HCO to HCO

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

Two Line HCO

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

IP to Voice (Web Relay)

⇒ Listen for **BEEP-BEEP** in headset to indicate an incoming call

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

IP Speed Dial Procedure

[REDACTED]

[REDACTED]

[REDACTED]

IP to VCO

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

IP to HCO

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

Toll Free Numbers-IP Relay

[REDACTED]

[REDACTED]

Emergency Calls (911)

[REDACTED]

HIR- International Calls

[REDACTED]

HIR – Calls we cannot complete

[REDACTED]

HIR Directory Assistance

[REDACTED]

HIR to Hometown (New 8-1-09)

[REDACTED]

[REDACTED]

[illegible]

Voice to IP(formerly VOTA) (Revised 8-1-09)

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

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[REDACTED]

[REDACTED]

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[REDACTED]

[REDACTED]

[REDACTED]

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[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

Voice to CapTel

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[illegible]

[illegible]

[illegible]

VOIP (New 8-1-09)

[REDACTED]

Voice to Hometown or Other 10 Digit Number (revised 8-1-09) (Calling in on regular relay)

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

VOICE TO VRS

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

VCO to VRS

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

VRS to VCO

[REDACTED]

HCO to VRS

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

VRS to HCO

[REDACTED]

[illegible]

Language

[illegible]

[illegible]

Long Distance Calls

[REDACTED]

Long Distance Carriers

[REDACTED]

Dialing 101XXXX Numbers

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

No Bill

[REDACTED]

International Calls

[REDACTED]

Inbound International Calls

[REDACTED]

Restricted Calls

[REDACTED]

900 Numbers

[REDACTED]

[REDACTED]

Hotel/Motel Calls

[REDACTED]

Directory Assistance

[REDACTED]

Station to Station Bill To ANI

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

Long Distance Calls

[illegible][illegible][illegible][illegible]

[REDACTED]

[REDACTED]

Pre-paid Calling Cards

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

Station to Station Calling Card

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

Translation Calls

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

NE & NI

[REDACTED]

NE (No Explanation)

[REDACTED]

NI (No Identification)

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[illegible]

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[REDACTED]



Examples of Greetings

(All states except Maryland)

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

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Garbling Procedure

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[REDACTED]

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Fast Busy/Reorder

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[REDACTED]

[REDACTED]

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[REDACTED]

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Pagers

[REDACTED]

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Three Way Calls

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Conference Calls

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

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[REDACTED]

Calling in on the Wrong Line

[REDACTED]

[REDACTED]

Pay Phones

[REDACTED]

Operator Recordings

[REDACTED]

[REDACTED]

[REDACTED]

Request for a Different CA/OPR

[REDACTED]

[REDACTED]

Abusive Callers/ Not Giving Number to Dial

[REDACTED]

[REDACTED]

[REDACTED]

Written Information from Calls

[REDACTED]

Questions about the Relay

[REDACTED]

Request to Dial Operator

[REDACTED]

Request to Dial 00 —(Double 0 Info)

[REDACTED]

Transferring Speech to Speech & Spanish Calls

[REDACTED]

Changing Connect Modes

[REDACTED]

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[illegible]

[REDACTED]

Turbo Interrupt Procedures

[REDACTED]

[illegible]

[REDACTED]

Single Line Ans. Machine Procedures (SLAM)

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

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[REDACTED]

Customer Requesting to Interrupt the Line

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

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Customer Requests to Check the Line for Conversation

[REDACTED]

[REDACTED]

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[REDACTED]

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Customer Service Calls at the Workstations

(Revised 8-1-09)

[REDACTED]

[illegible]

ONI Box

Voice [REDACTED]

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[REDACTED]

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[REDACTED]

IEC – Not available

[REDACTED]

[REDACTED]

[REDACTED]

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[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

OSD TTY – TTY

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

Cell Phone Procedure

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

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[REDACTED]

[REDACTED]

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[REDACTED]

(All states except RI)



(U) [REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

Emergency 911 Calls – Rhode Island

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]



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TELECOMMUNICATIONS RELAY SERVICES DIRECTORY

ALABAMA Customer Service #'s: 800-676-3777

Access #'s: 800-548-2547(V) 800-548-2546(T)

Area Codes: 205, 251, 256, 334

ALASKA Customer Service #'s: 800-676-3777

Access #'s: 800-770-8973(T) 800-770-8255(V)

Area Codes: 907

ARIZONA Customer Service #'s: 800-347-1695(T) 866-259-1768(V)

Access #'s: 800-842-4681 (V) 800-367-8939 (T)

Area Codes: 480, 520, 602, 623, 928

ARKANSAS Customer Service #'s: 800-285-7192

Access #'s: 800-285-1131(T) 800-285-1121(V)

Area Codes: 479, 501, 870

CALIFORNIA Customer Service #'s: 800-735-0193(T) 800-735-0373(V)

866-734-2833(T/V) 800-676-3777(T/V)

Access #'s: 800-735-2922(V) 800-735-2929(T)

Area Codes: 209, 213, 310, 323, 408, 415, 424, 510, 530, 559, 562, 619, 626, 650, 661, 707, 714, 760, 805, 831, 858, 909, 916, 925, 949

COLORADO Customer Service #'s: 800-676-3777(V/T)

Access #'s: 800-659-3656(V) 800-659-2656(T)

Area Codes: 303, 719, 720, 970

CONNECTICUT Customer Service #'s: 800-676-3777

Access #'s: 800-842-9710 (T) 800-833-8134(V)

Area Codes: 203, 475, 860, 959

DELAWARE Customer Service #'s: 800-682-8706(V) 800-682-8786(T)

Access #'s: 800.676.3777(T/V) 800.232.5460(T) 800.232.5470(V)

Area Codes: 302

DISTRICT OF COLUMBIA Customer Service #'s: 866-560-1452

Access #'s: 800-643-3769(V) 800-643-3768(TTY)

Area Codes: 202

FLORIDA Customer Service #'s: 800-676-3777

Access #'s: 800-955-8770(V) 800-955-8771(T)

Area Codes: 239, 305, 321, 352, 386, 407, 561, 727, 754, 772, 786, 813, 850, 863, 904, 941, 954

GEORGIA Customer Service #'s: 866-694-5824

Access #'s: 800-255-0135(V) 800-255-0056(T)

Area Codes: 229, 404, 470, 478, 678, 706, 770, 912

HAWAII Customer Service #'s: 800-676-3777

Access #'s: 877-447-5990(T) 877-447-5991(V)

Area Codes: 808

IDAHO Customer Service #'s: 800-368-6185

Access #'s: 800-377-3529 (T) 800-377-1363 (V)

Area Codes: 208

ILLINOIS Customer Service #'s: 800-682-8706(V) 800-682-8786(T)

Access #'s: 800-526-0857(V) 800-526-0844(T)

Area Codes: 217, 224, 309, 312, 331, 464, 618, 630, 708, 773, 815, 847, 872

INDIANA Customer Service #'s: 800-676-3777

Access #'s: 800-743-3333(V/T)

Area Codes: 219, 260, 317, 574, 765, 812

IOWA Customer Service #'s: 888-516-4692
Access #'s: 800-735-2943(V) 800-735-2942(T)
Area Codes: 319, 515, 563, 641, 712

KANSAS Customer Service #'s: 866-735-2957
Access #'s: 800-766-3777(V/T)
Area Codes: 316, 620, 785, 913

KENTUCKY Customer Service #'s: 888-662-2406
Access #'s: 800-648-6056(T) 800-648-6057(V)
Area Codes: 270, 502, 606, 859

LOUISIANA Customer Service #'s: 888-699-6869
Access #'s: 800-846-5277(T) 800-947-5277(V)
Area Codes: 225, 318, 337, 504, 985

MAINE Customer Service #'s: 800-270-9709
Access #'s: 800-457-1220(V) 800-437-1220(T)
Area Codes: 207

MARYLAND Customer Service #'s: 800-552-7724 (V) 800-201-7165
Access #'s: 800-201-7165(V/T) 800-735-2258(TTY)
Area Codes: 227, 240, 301, 410, 443, 667

MASSACHUSETTS Customer Service #'s: 800-720-3480(T) 800-729-3479(V)
Access #'s: 800-439-2370(T) 800-439-0183(V)
Area Codes: 339, 351, 413, 508, 617, 774, 781, 857, 978

MICHIGAN Customer Service #'s: 800-432-0762(V/T) 800-432-5413(V/T)
Access #'s: 800-649-3777(V/T)
Area Codes: 231, 248, 269, 313, 517, 586, 616, 734, 810, 906, 947, 989

MINNESOTA Customer Service #'s: 800-657-3775 651-602-9005
Access #'s: 800-627-3529(V/T)
Area Codes: 218, 320, 507, 612, 651, 763, 952

MISSISSIPPI Customer Service #'s: 800-557-7755 601-371-8020
Access #'s: 800-582-2233(V/T)
Area Codes: 228, 601, 662

MISSOURI Customer Service #'s: 800-676-3777
Access #'s: 800-735-2966(T) 866-735-2460(V)
Area Codes: 314, 417, 557, 573, 636, 660, 816, 975

MONTANA Customer Service #'s: 866-735-2968
Access #'s: 866-253-4090(V) 800-253-4091(T)
Area Codes: 406

NEBRASKA Customer Service #'s: 800-322-5299
Access #'s: 800-833-7352(T) 800-833-0920(V)
Area Codes: 308, 402

NEVADA Customer Service #'s: 800-676-3777
Access #'s: 800-326-6888(V) 800-326-6868(T)
Area Codes: 702, 775

NEW HAMPSHIRE Customer Service #'s: 800-676-3777
Access #'s: 800-735-2964 (T/V)
Area Codes: 603

NEW JERSEY Customer Service #'s: 800-682-8706(V) 800-682-8786(T)
Access #'s: 800-852-7897(V) 800-852-7899(T)
Area Codes: 201, 551, 609, 732, 848, 856, 862, 908, 973

NEW MEXICO Customer Service #'s: 877-463-0994
Access #'s: 800-659-1779(V) 800-659-8331(T)
Area Codes: 505

NEW YORK Customer Service #'s: 1-800-676-3777
Access #'s: 800-421-1220(V) 800-662-1220(T)
Area Codes: 212, 315, 347, 516, 518, 585, 607, 631, 646, 716, 718, 845, 914, 917

NORTH CAROLINA Customer Service #'s: 800-676-3777
Access #'s: 800-735-8262(V) 800-735-2962(T)
Area Codes: 252, 336, 704, 828, 910, 919, 980, 984

NORTH DAKOTA Customer Service #'s: 800-676-3777
Access #'s: 800-366-6889(V) 800-366-6888(T)
Area Codes: 701

OHIO Customer Service #'s: 800-325-2223
Access #'s: 800-750-0750(V/T)
Area Codes: 216, 234, 283, 330, 380, 419, 440, 513, 567, 614, 740, 937

OKLAHOMA Customer Service #'s: 800-676-3777
Access #'s: 800-522-8506(T/V) 800-722-0353(T/V)
Area Codes: 405, 580, 918

OREGON Customer Service #'s: 800-676-3777
Access #'s: 1-800-735-2900(T) 1-800-735-1232(V)
Area Codes: 503, 541, 971

PENNSYLVANIA Customer Service #'s: 800-682-8706(V) 800-682-8786(T)
Access #'s: 800-654-5988(V) 800-654-5984(T)
Area Codes: 215, 267, 412, 445, 484, 570, 610, 717, 724, 814, 835, 878

RHODE ISLAND Customer Service #'s: 866-703-5485
Access #'s: 800-745-5555(T) 800-745-6575(V)
Area Codes: 401

SOUTH CAROLINA Customer Service #'s: 800-676-3777
Access #'s: 1-800-735-2905(V) 1-800-735-8583(T)
Area Codes: 803, 843, 864

SOUTH DAKOTA Customer Service #'s: 800-676-3777
Access #'s: 800-877-1113(V/T)
Area Codes: 605

TENNESSEE Customer Service #'s: 866-503-0262
Access #'s: 800-848-0299(V) 800-848-0298(T)
Area Codes: 423, 615, 731, 865, 901, 931

TEXAS Customer Service #'s: 800-676-3777
Access #'s: 800-735-2988(V) 800-735-2989(T)
Area Codes: 210, 214, 254, 281, 325, 361, 409, 430, 432, 469, 512, 682, 713, 737, 806, 817, 830, 832, 903, 915, 936, 940, 956, 972, 979

UTAH Customer Service #'s: 800-676-3777
Access #'s: 888-735-5906(V) 800-346-4128(V/T) 800-346-4128(T)
Area Codes: 435, 801

VERMONT Customer Service #'s: 800-676-3777
Access #'s: 800-253-0195(V) 800-253-0191(T)
Area Codes: 802

VIRGIN ISLAND Customer Service #'s: 866-883-4038
Access #'s: 800-440-8477 (T) 800-809-8477 (V)
Area Codes: 340

VIRGINIA Customer Service #'s: 800-682-8706(V) 800-682-8786(T)
Access #'s: 800-828-1140(V) 800-828-1120(T)
Area Codes: 276, 434, 540, 571, 703, 757, 804

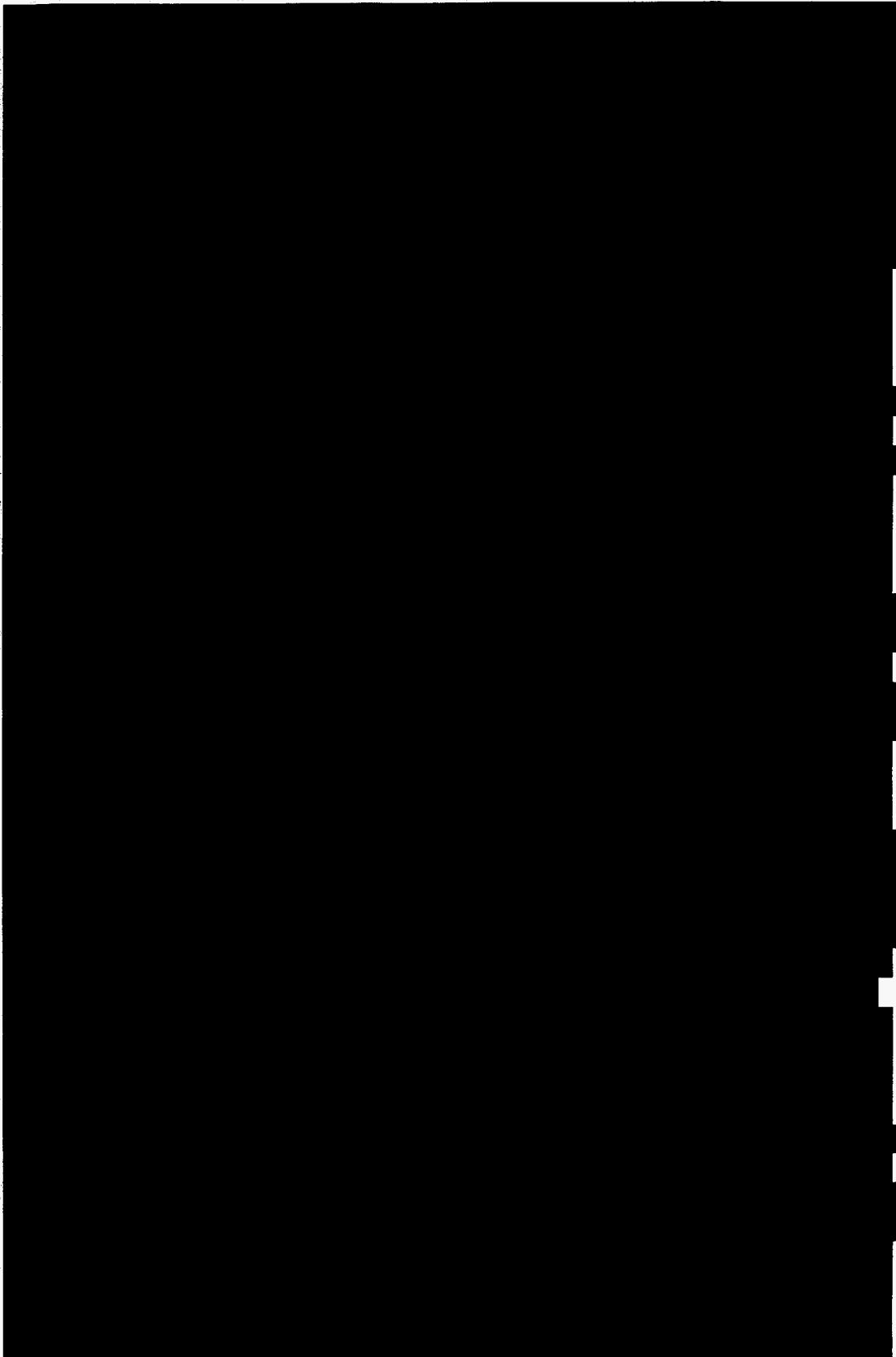
WASHINGTON Customer Service #'s: 800-682-8706(V) 800-682-8786(T)
Access #'s: 800-833-6384(V) 800-833-6388(T)
Area Codes: 206, 253, 360, 425, 509, 564

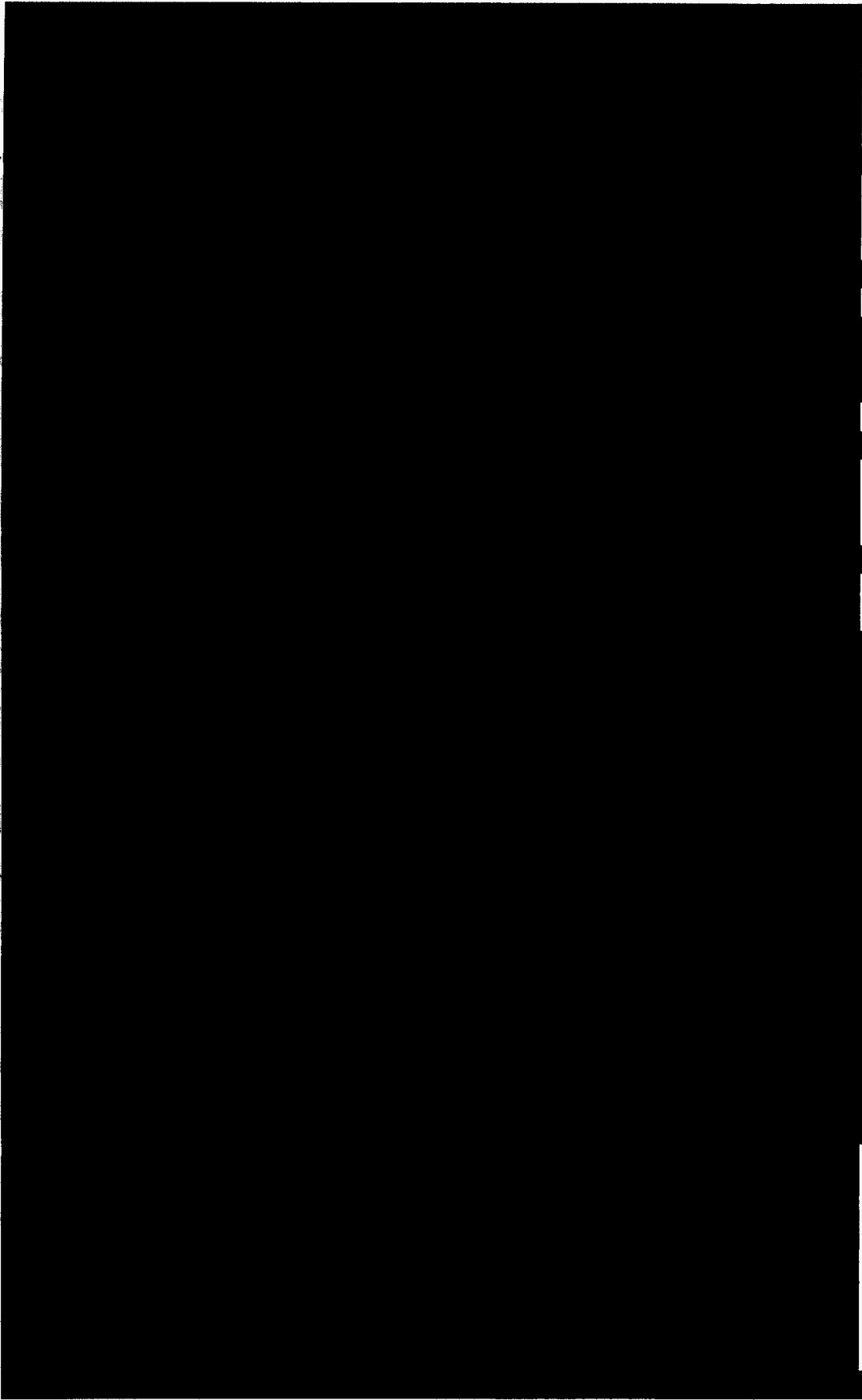
WEST VIRGINIA Customer Service #: 866-430-1274
Access #'s: 800-982-8772 (V) 800-982-8771 (T)
Area Codes: 304

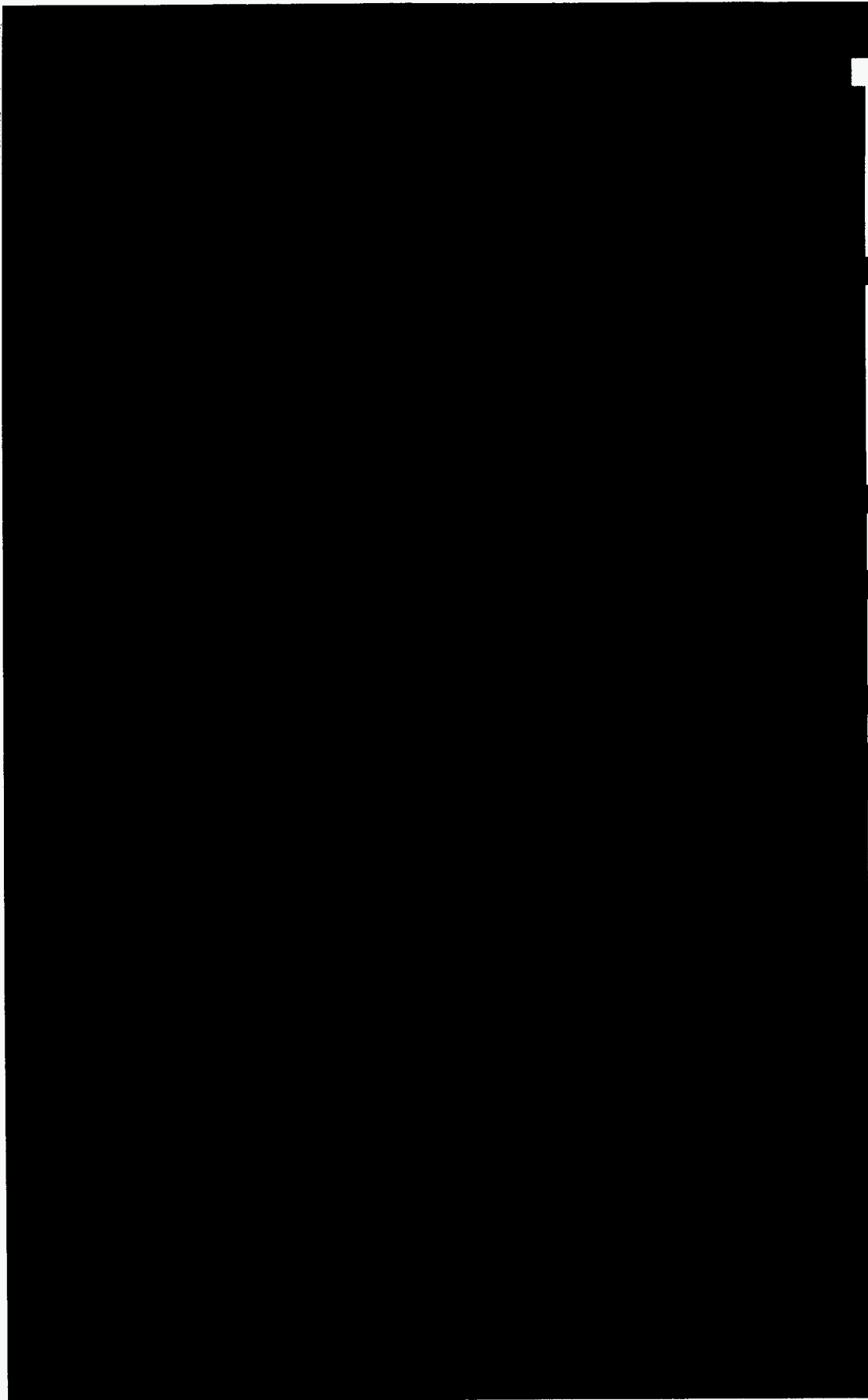
WISCONSIN Customer Service #'s: 800-283-9877(T) 800-395-9877(V)
Access #'s: 800-947-3529(T) 800-947-6644(V)
Area Codes: 262, 414, 608, 715, 920

WYOMING Customer Service #'s: 888-694-4450
Access #'s: 800-877-9975(V) 800-877-9965(T)
Area Codes: 307

Glossary









Attachment M

Disaster Recovery



Florida
Relay

Relay Your Way®



Hamilton believes that the Disaster Recovery Plan as contained in Attachment M is 'proprietary confidential business information' within the meaning of Section 364.183, Florida Statutes. Hamilton is filing this section with the Clerk's office under a claim of confidentiality pursuant to Section 364.183(1), Florida Statutes, and Rule 25-22.006(5), F.A.C. Accordingly, Hamilton has filed one highlighted and two redacted copies of this information with the Clerk's office.

Hamilton derives economic value from the information contained on such pages because it is not known to others, including Hamilton's competitors. Hamilton maintains the secrecy of the confidential and proprietary information by retaining sole possession and control of such information, and by not disclosing such information to others. Hamilton respectfully requests that the FPSC designate the confidential and proprietary information in its proposal as confidential trade secrets.

Florida
Relay

M-1

The information contained in this Attachment is considered Proprietary and Confidential

HAMILTON RELAY, INC. DISASTER RECOVERY PLAN

CONFIDENTIAL



That's what I'm talking about

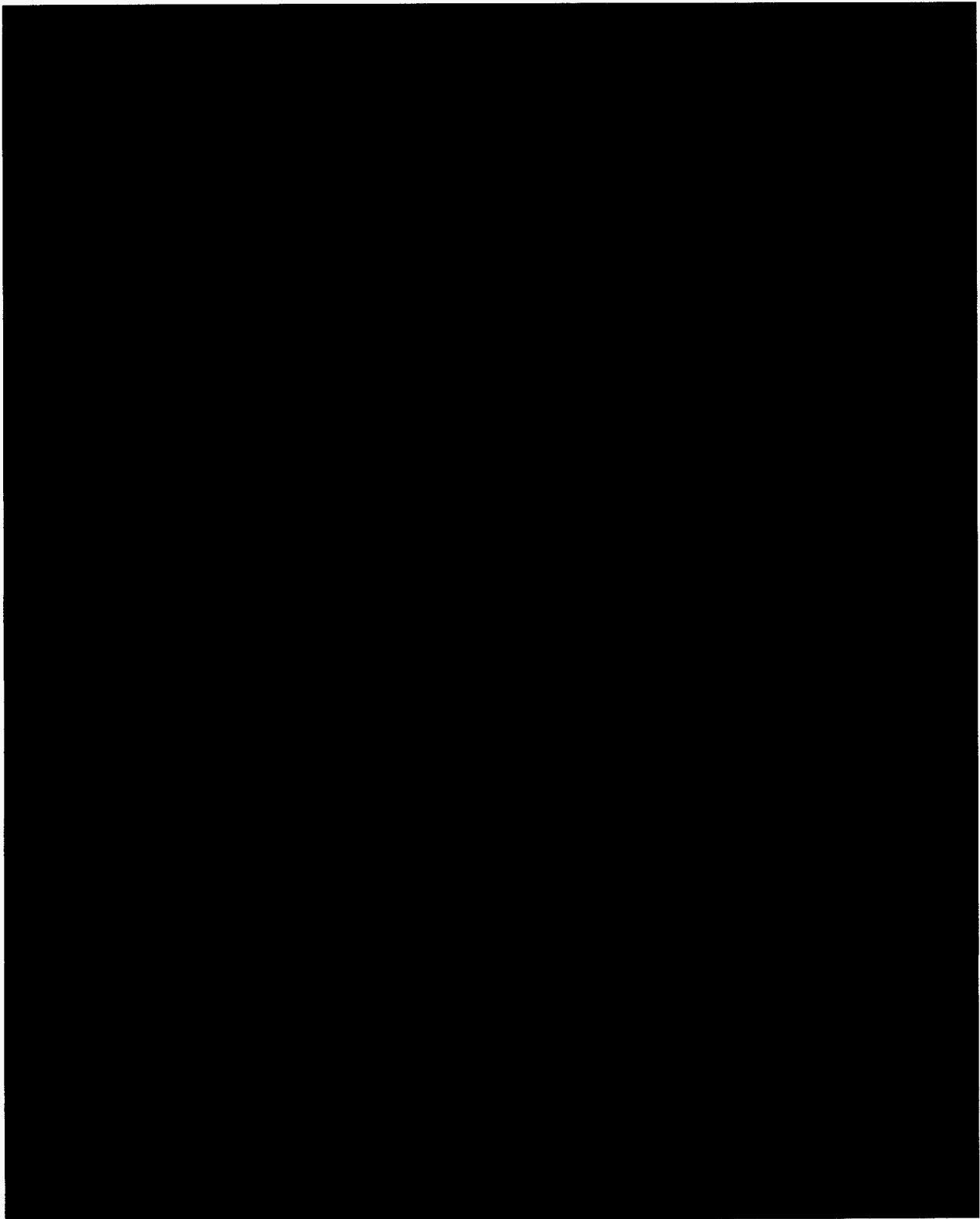
Hamilton Relay Service's Disaster Recovery Plan follows. This plan allows Hamilton to deal with all types of natural and man-made problems including but not limited to terrorism and phone line cut accidents. This plan shows in detail the level of escalation which will be employed to deal with the problem and restore service. This plan is also designed to ensure that no aspect of relay service is impaired. Hamilton Relay Service's Disaster Recovery Plan establishes three levels of disaster recovery. As a result, Hamilton is prepared for all types of disasters.



CONFIDENTIAL Proprietary Information of Hamilton Relay, Inc.

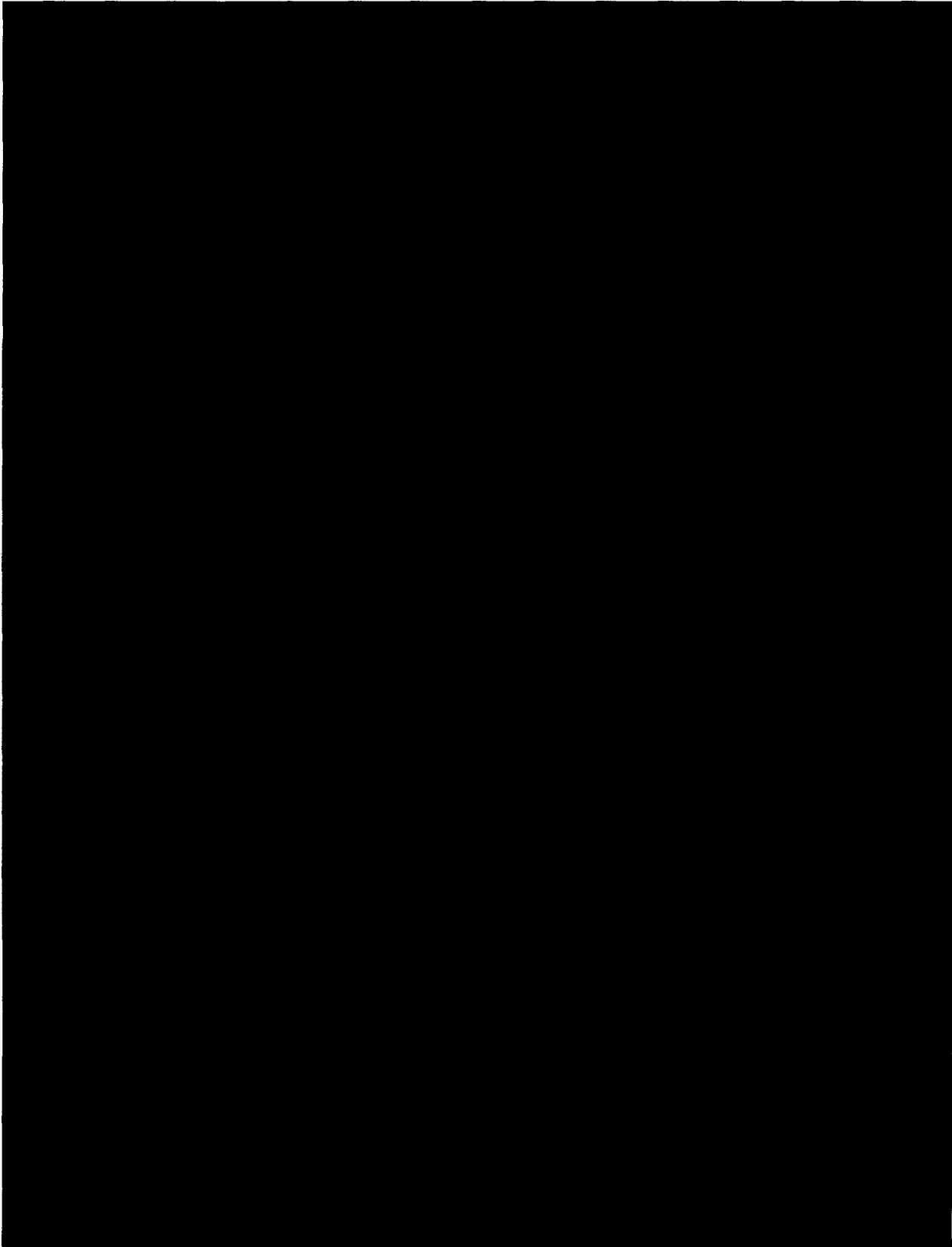
Disaster Recovery Timeline
Level One Disaster

The following steps should be implemented immediately.



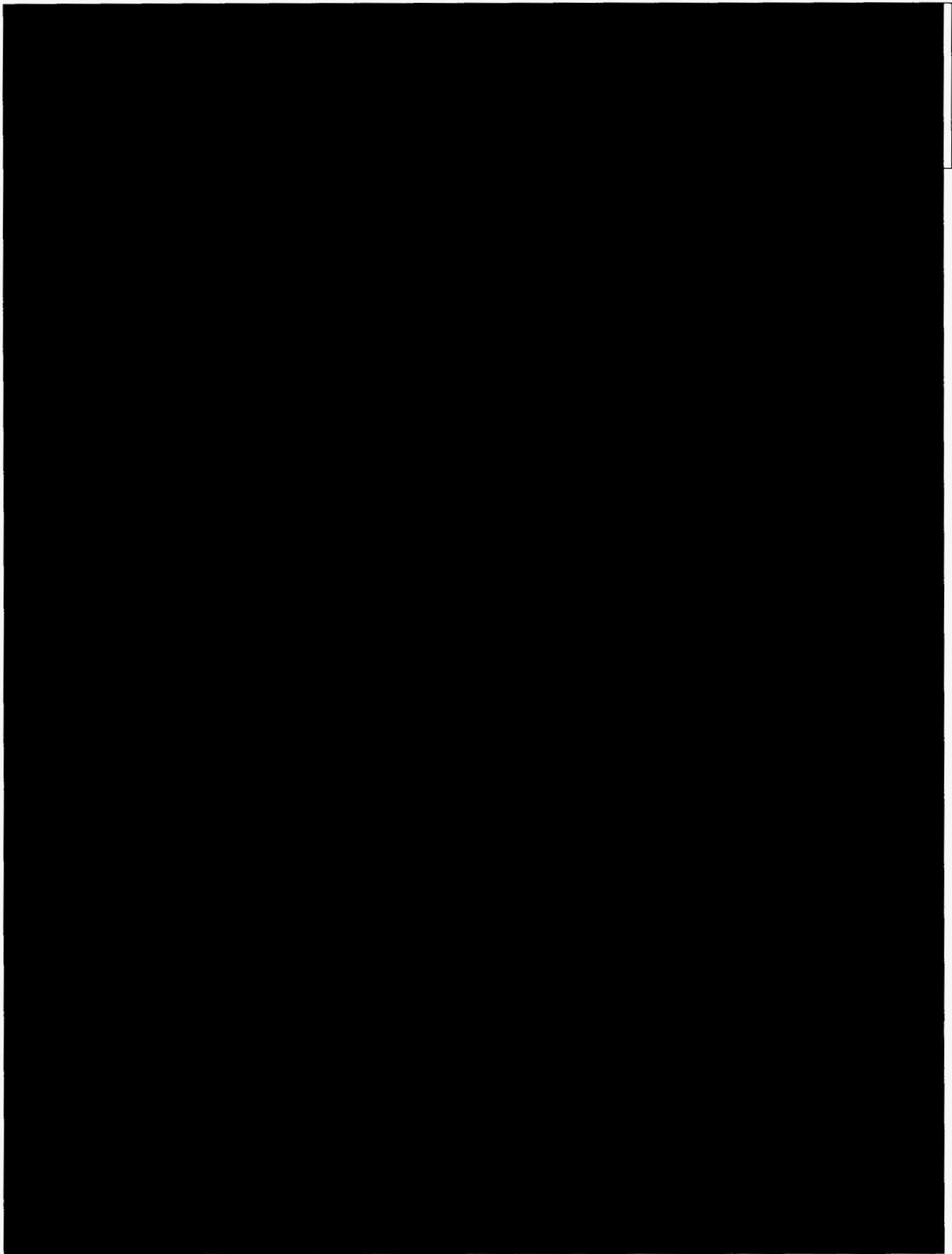
**Disaster Recovery Timeline
Level Two Disaster**

The following steps should be implemented immediately.



This information has been re-

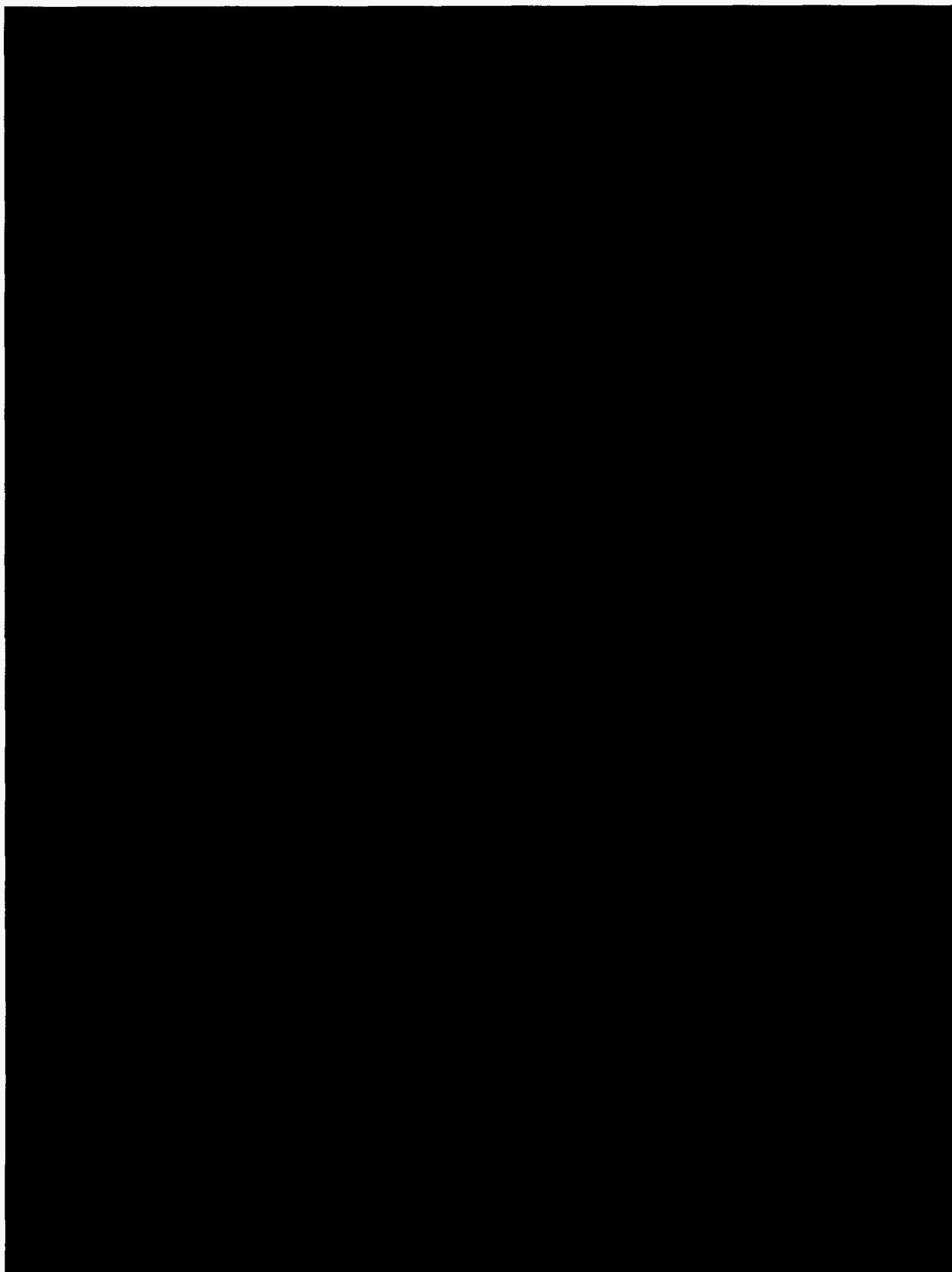
CONFIDENTIAL Proprietary Information of Hamilton Relay, Inc.

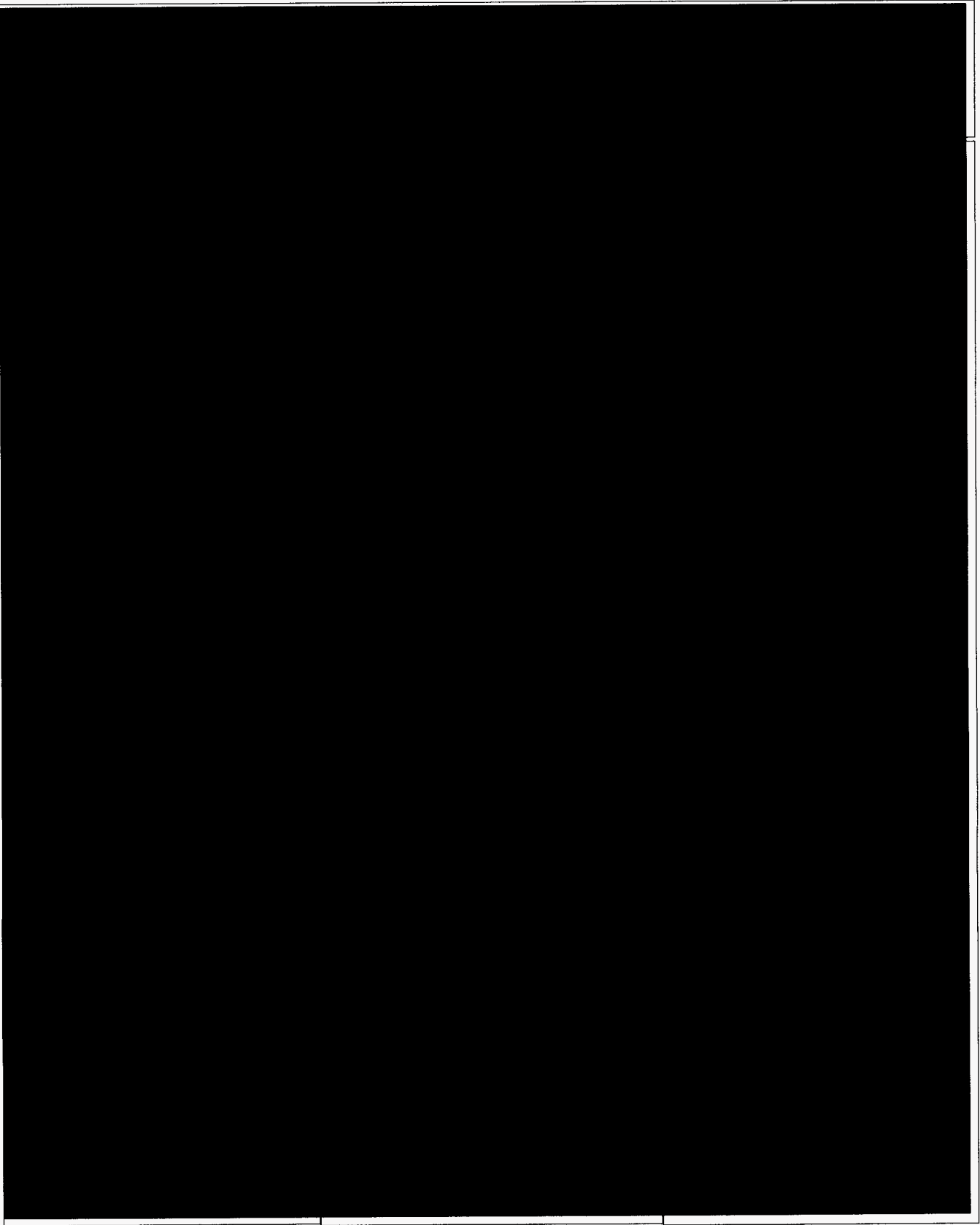


CONFIDENTIAL Proprietary Information of Hamilton Relay, Inc.

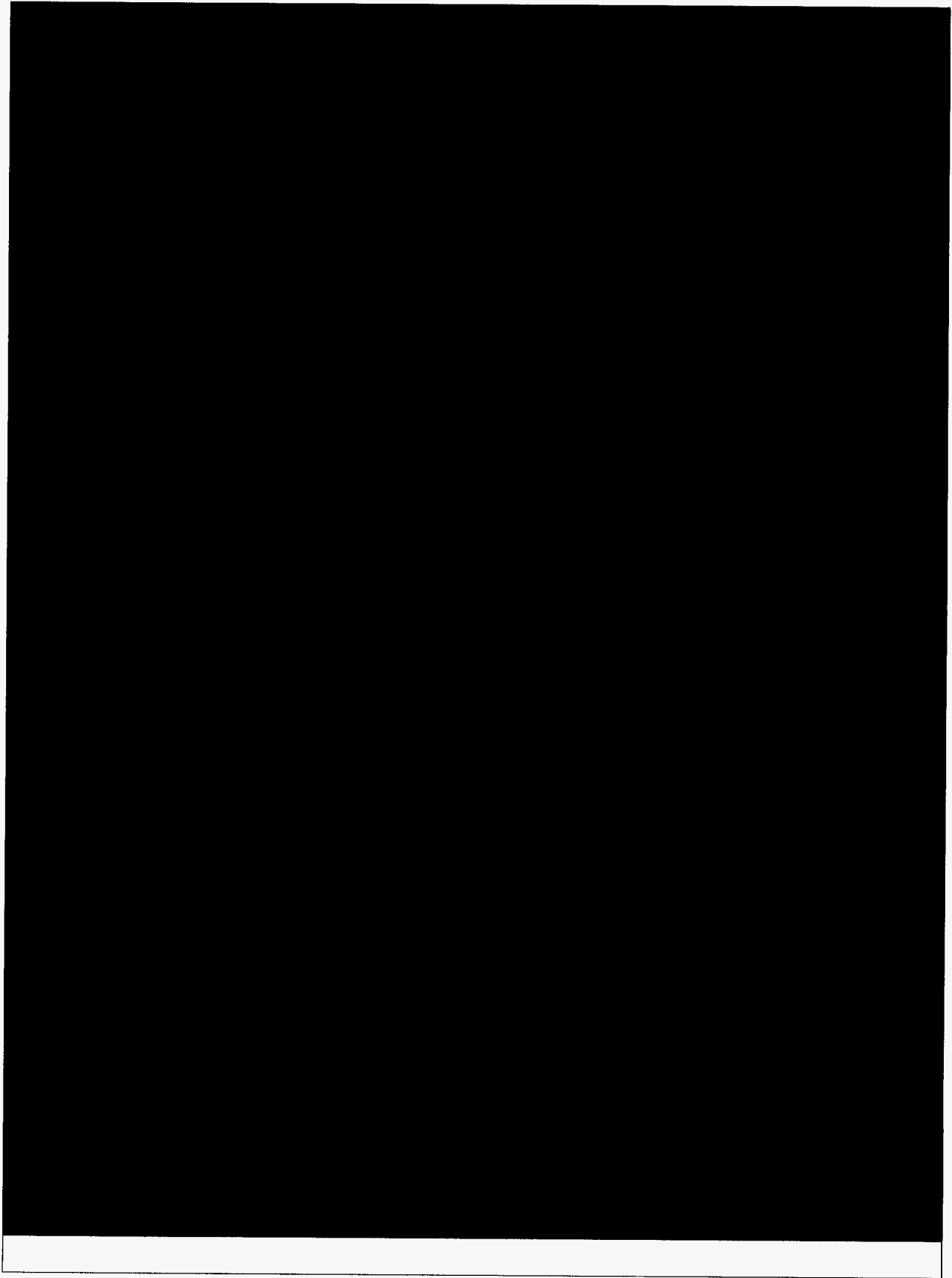
Disaster Recovery Timeline
Level Three Disaster

The following steps should be implemented immediately.

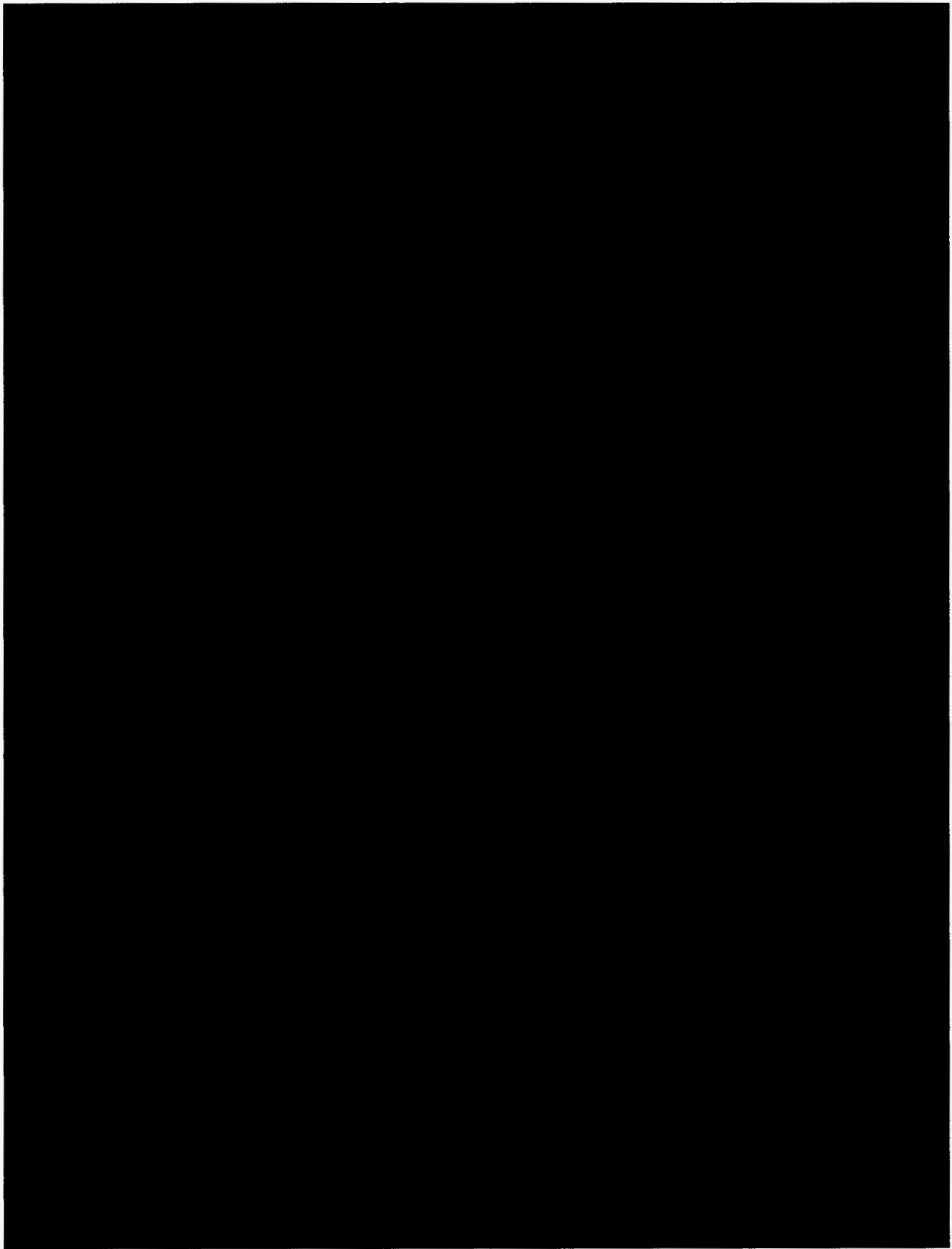




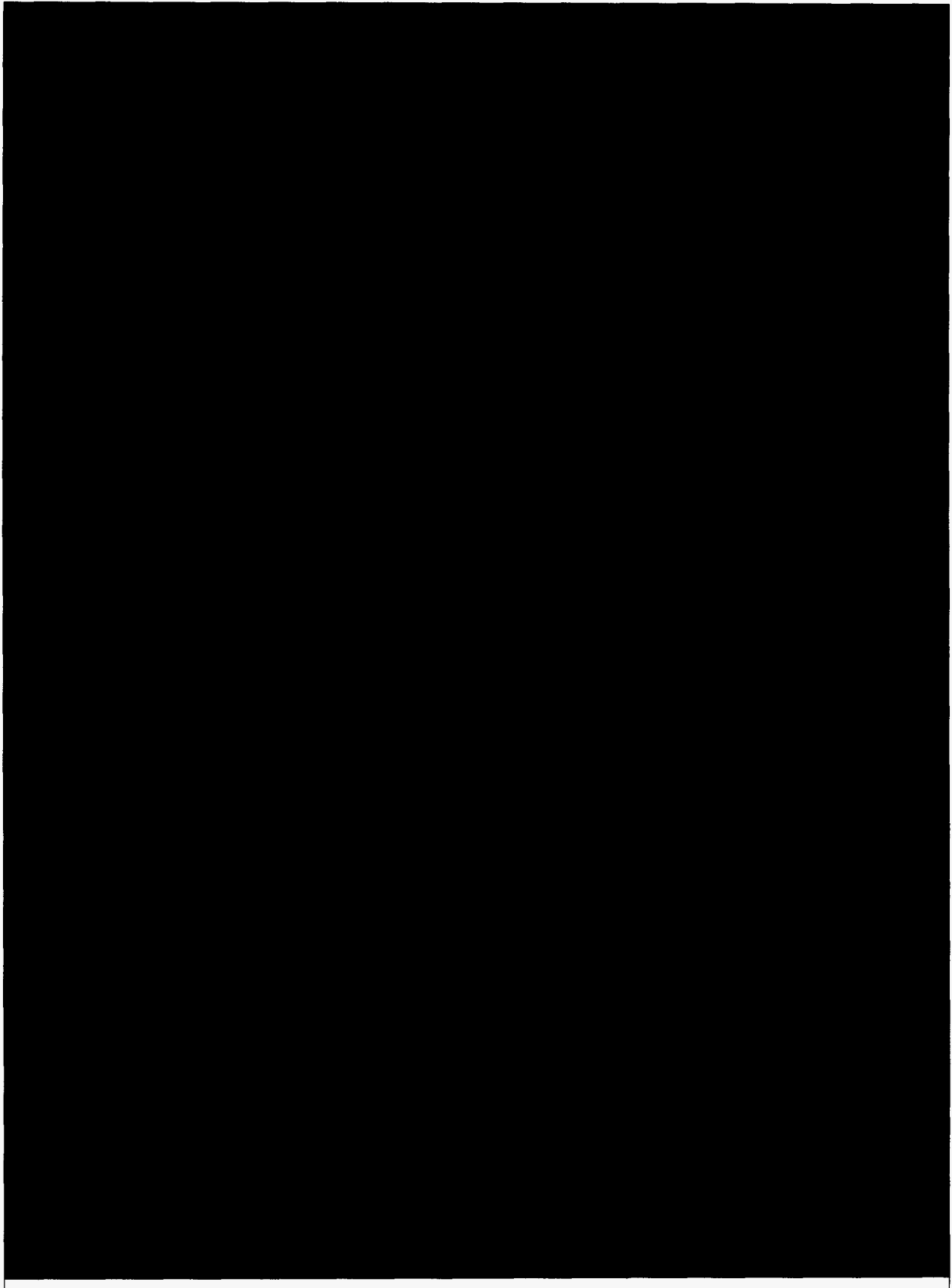
CONFIDENTIAL Proprietary Information of Hamilton Relay, Inc.



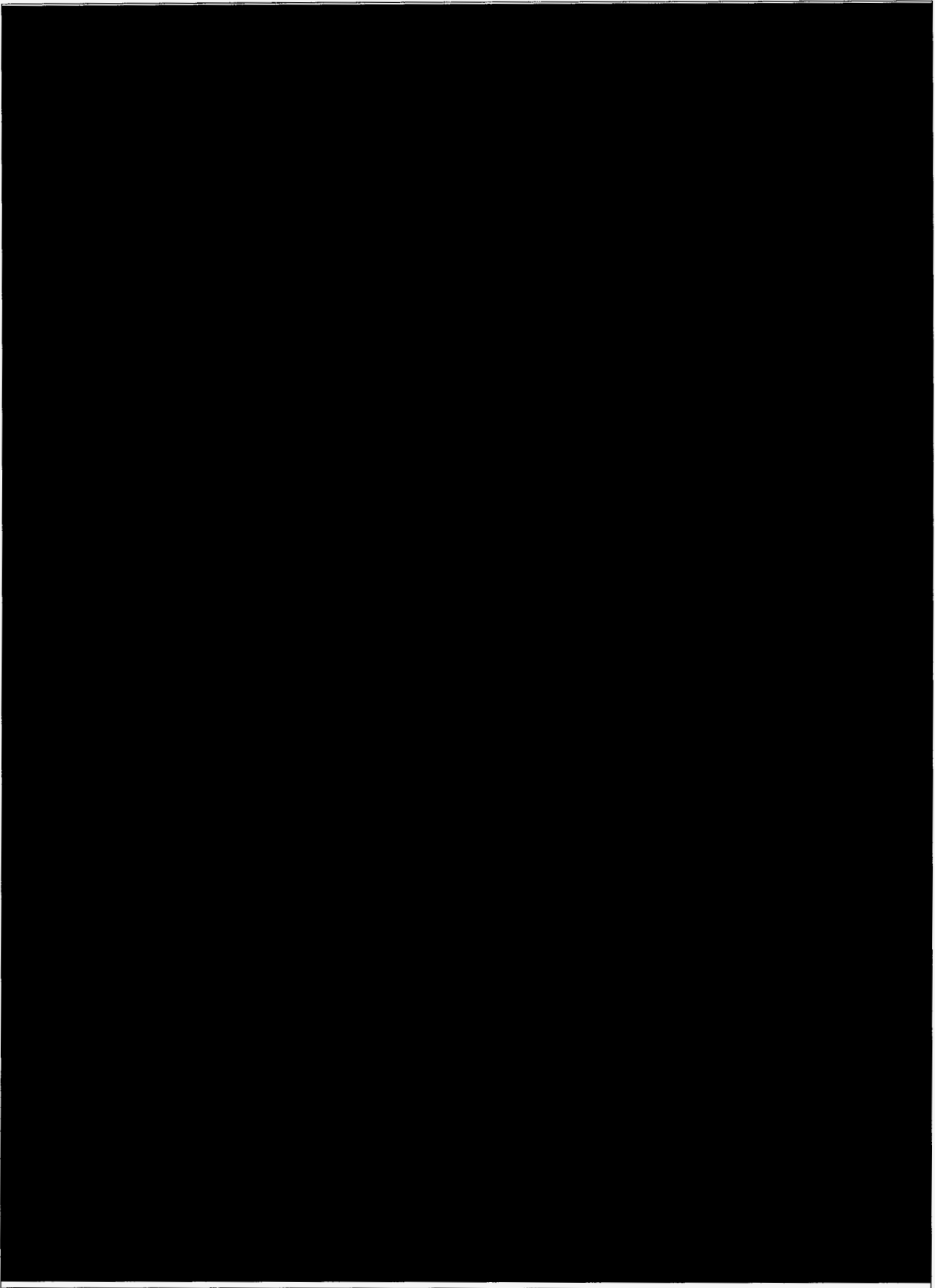
CONFIDENTIAL Proprietary Information of Hamilton Relay, Inc.



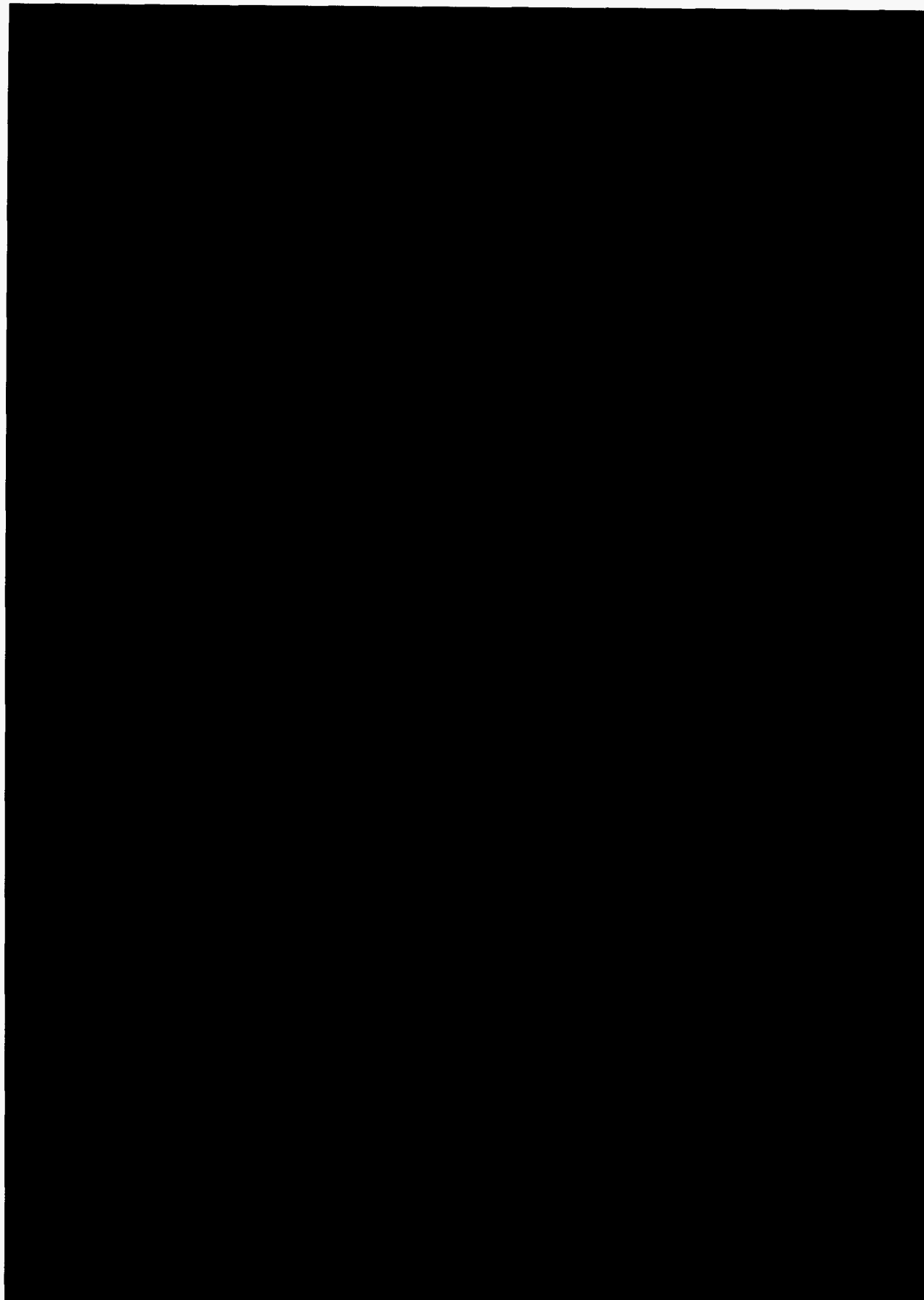
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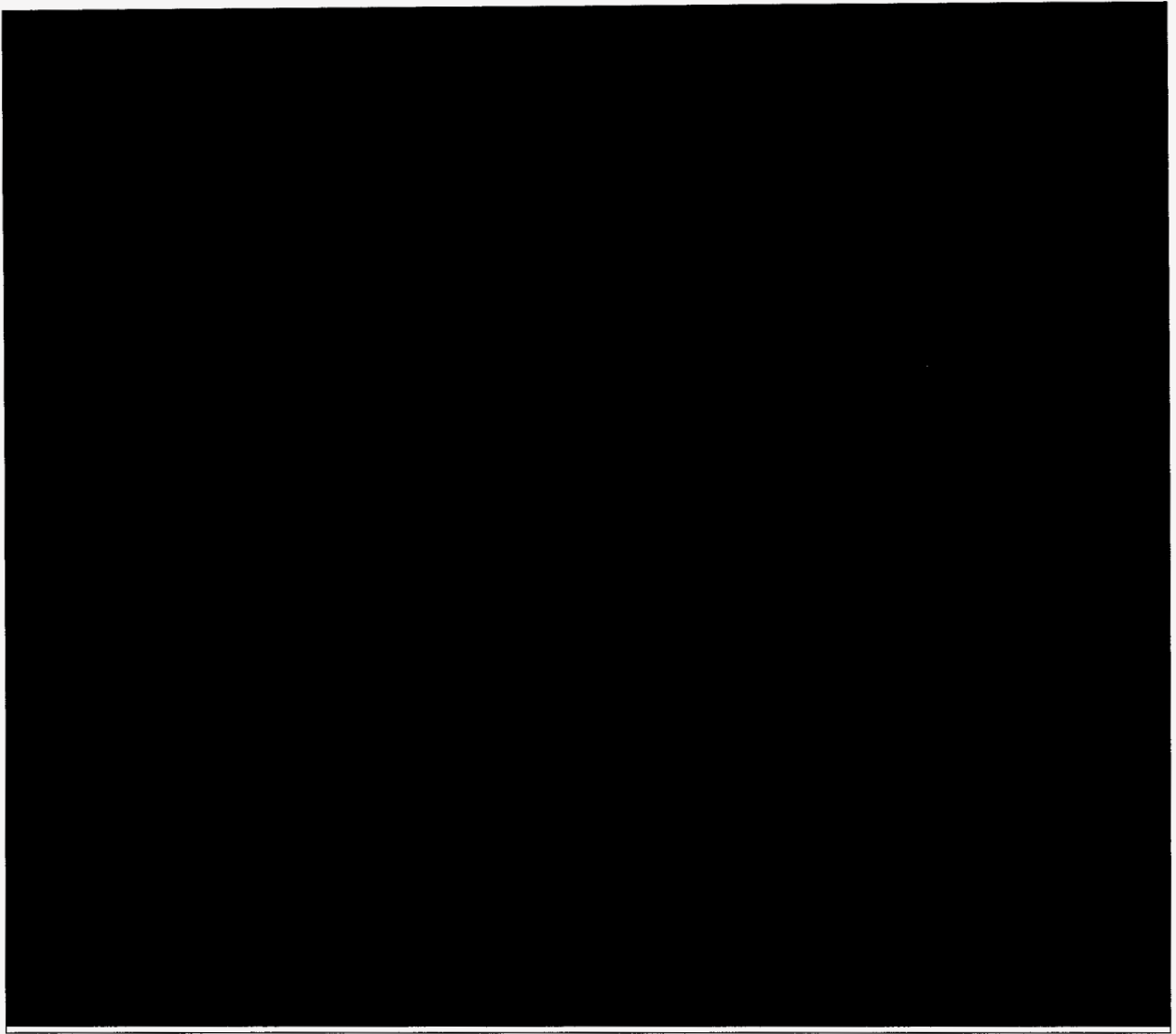
CONFIDENTIAL Proprietary Information of Hamilton Relay, Inc.



CONFIDENTIAL Proprietary Information of Hamilton Relay, Inc.



CONFIDENTIAL Proprietary Information of Hamilton Relay, Inc.



CONFIDENTIAL Proprietary Information of Hamilton Relay, Inc.

Level One Checklist

Level Two Checklist

Level Three Checklist



Hamilton Relay Emergency Plan

Business Continuity and Disaster Preparedness Plan

[REDACTED]

[REDACTED]

[REDACTED]
[REDACTED]
[REDACTED]
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[REDACTED]

Hamilton Relay Emergency Plan

Business Continuity and Disaster Preparedness Plan (cont'd)

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[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

Hamilton Relay Emergency Plan

Business Continuity and Disaster Preparedness Plan (cont'd)

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[REDACTED]

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[REDACTED]

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Hamilton Relay Emergency Plan

Business Continuity and Disaster Preparedness Plan (cont'd)

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Hamilton Relay Emergency Plan

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Hamilton Relay Emergency Plan

Business Continuity and Disaster Preparedness Plan (cont'd)

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

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[REDACTED]

[REDACTED]

Hamilton Relay Emergency Plan

Business Continuity and Disaster Preparedness Plan (cont'd)

[REDACTED]

[REDACTED]

**CAPTIONED
TELEPHONE, INC.
DISASTER RECOVERY
PLAN**

CONFIDENTIAL

Captioned Telephone Disaster Recovery/Continuity of Operations/Pandemic Plan

Hamilton and its Subcontractor, CTI, have developed contingency plans for maintaining 24/7/365 operational status.

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

**Captel Inc. Captel Service Relay Center
Disaster Recovery Plan**

[REDACTED]

[REDACTED]

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