

March 30, 2023

To the Board of Directors
Southern Tier Network, Inc.

In planning and performing our audit of the financial statements of Southern Tier Network, Inc. as of and for the year ended December 31, 2022, in accordance with auditing standards generally accepted in the United States of America, we considered the Organization's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Organization's internal control. Accordingly, we do not express an opinion on the effectiveness of the Organization's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the Organization's financial statements will not be prevented, or detected and corrected, on a timely basis.

Our consideration of internal control was for the limited purpose described in the first paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

During our audit, we also noted certain operational matters that are presented for your consideration, and have been identified as "other comments and recommendations" in the following pages. These other comments and recommendations, all of which have been discussed with the appropriate members of management, are intended to improve the internal control or result in other operating efficiencies. This letter does not affect our report dated March 30, 2023 on the financial statements of Southern Tier Network, Inc.. We will review the status of these comments during our next engagement. We will be pleased to discuss these comments in further detail at your convenience, perform additional study of these matters or assist you in implementing the recommendations.

This communication is intended solely for the information and use of management, Board of Directors, and others within the organization, and is not intended to be, and should not be, used by anyone other than these specified parties.

Very truly yours,

EFPR Group, CPAs, PLLC

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Southern Tier Network, Inc.
Other Comments and Recommendations
December 31, 2022

Other Comment - Purchasing Policy: We noted during our audit that the purchasing policy for the organization has not been updated since January 2019.

Recommendation: We recommend procedures be put in place to review and approve the purchasing policy on an annual basis. This process should include management's assessment that the policy is in compliance with the federal procurement requirements found at 2 CFR 200.320.

Management Response: *Management agrees with the auditor's recommendation and is also planning to review all fiscal policies in 2023.*

Other Comment - Inventory Tracking: During our audit we noted there was not consistent procedures in place for tracking of inventory held by the Organization.

Recommendation: We recommend procedures be put in place for inventory amounts to be updated as changes in inventory occurs throughout the year.

Management Response: *Before calendar year end 2023, management is planning to re-evaluate STN's role with inventory.*