

March 28, 2025

To the Board of Directors
Southern Tier Network, Inc.

We have audited the financial statements of Southern Tier Network, Inc. for the year ended December 31, 2024, and we will issue our report thereon dated March 28, 2025. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards and Government Auditing Standards, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated January 6, 2025. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Matters

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by Southern Tier Network, Inc. are described in Note 1 to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during 2024. We noted no transactions entered into by the Organization during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimate affecting the financial statements was:

Management's estimate of the useful life of indefeasible right of use assets (IRU) and useful life of property and equipment is based on management's best estimate. We evaluated the key factors and assumptions used to develop the estimate in determining that reasonable in relation to the financial statements taken as a whole.

Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users. The most sensitive disclosure affecting the financial statements was:

The disclosure of fair value of measurements and deferred revenue in Note 2 and 4 to the financial statements.

The financial statement disclosures are neutral, consistent, and clear.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

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Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. The attached schedule summarizes uncorrected misstatements of the financial statements. Management has determined that their effects are immaterial, both individually and in the aggregate, to the financial statements taken as a whole. The uncorrected misstatements or the matters underlying them could potentially cause future period financial statements to be materially misstated, even though, in our judgment, such uncorrected misstatements are immaterial to the financial statements under audit.

Disagreements with Management

For purposes of this letter, a disagreement with management is a disagreement on a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditors' report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the Organization's financial statements or a determination of the type of auditors' opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the Organization's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Other Matters

With respect to the supplementary information accompanying the financial statements, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with U.S. generally accepted accounting principles, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

This information is intended solely for the use of the Board of Directors and management of Southern Tier Network, Inc. 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.

Year End: December 31, 2024

Passed Adjustments - RF

Date: 1/1/2024 To 12/31/2024

Prepared by	Reviewed by	Reviewed by	Partner Review
KMB548 3/28/2025			

C.2B. 1

Number	Date	Name	Account No	Reference	Annotation	Debit	Credit	Recurrence	Misstatement
PAJE.01	12/31/2024	Accounts Payable	3-2000	9. 1			22,143.00		
PAJE.01	12/31/2024	Accounts Payable	3-2000	9. 1			15,555.00		
PAJE.01	12/31/2024	Application Fees & Permits	3-5100	9. 1		22,143.00			
PAJE.01	12/31/2024	Application Fees & Permits	3-5100	9. 1		15,555.00			
<p>PASSED AJE: To record 2024 expenses noted during search for unrecorded liabilities. Expenses were part of a larger payment that included both 2025 and 2024 expenses. Due to the amounts in total for 2024 being below PFM, passed adjustment made to account for 2024 expense.</p>									
PAJE.02	12/31/2024	Right of Use Asset	1-1410	FS. 5		46,105.58			
PAJE.02	12/31/2024	Right of Use Asset	1-1410	FS. 5		33,494.30			
PAJE.02	12/31/2024	Lease Liability	1-2810	FS. 5			46,105.58		
PAJE.02	12/31/2024	Lease Liability	1-2810	FS. 5			33,494.30		
<p>PASSED AJE: To record right of use asset and liability for 70 Henry Street and ScienceCenter</p>									
						117,297.88	117,297.88		
Net Income (Loss)			287,714.18						