

April 19, 2018

To the Board of Directors and Management
Southern Tier Network, Inc.

In planning and performing our audit of the financial statements of Southern Tier Network, Inc. (the "Organization") as of and for the year ended December 31, 2017, 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 became aware of the following deficiency in internal control, other than significant deficiencies or material weaknesses, that is an opportunity for strengthening internal controls and operating efficiency:

During the current year audit, we noted that certain operational business decisions allowed for improved communication between the Organization and their subcontractors. Continuing to build upon established relationships is imperative to timely and accurate financial reporting as the Organization continues to expand operations.

We will review the status of this comment during our next audit engagement. We have already discussed this comment and recommendation with Organization personnel, and we will be pleased to discuss in further detail at your convenience, to perform any additional study of this matter, or to assist you in implementing the recommendation.

This communication is intended solely for the information and use of management, the Board of Directors, 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.
Status of Prior Year Deficiencies
December 31, 2017

(1) **Significant Deficiency - Subsidiary Contract Database:** During our prior year audit, we noted several instances where the Organization's subsidiary contract database, which was designed by a former employee, did not agree or reconcile with the general ledger. This database acts as the subsidiary ledger for property and equipment and contract based revenue. Other potential issues include, but are not limited to, human error and inefficient financial reporting due to the amount of manual calculations and inputs involved.

Status: During 2017, the Organization contracted with a software engineer to redevelop the subsidiary contract database. As a result, this prior year finding was appropriately addressed and resolved during the current fiscal year.

(2) **Significant Deficiency - Organizational Communication:** During our prior year audit, we noted several instances where communication from ECC Technologies' resources to the Organization's administrative and accounting personnel was not effective and where the ineffectiveness had a negative impact on the Organization's ability to carry out and account for activities with appropriate timeliness and controls. The most significant issue related to the Organization's ability to close the books in a timely manner, which delayed the start of the audit.

Status: During 2017, the Organization agreed to terms with the subcontractor to extend their working relationship through 2019. Additionally, the Organization expanded the Chief Executive Officer's role from part-time in 2016 to full-time in 2017. While the combination of these operational business decisions allowed for more efficient and timely communication, we feel, based upon our experience throughout the audit and also conversations with management, there is still room for improvement. As a result, this prior year finding was reported as a deficiency for the 2017 audit.