

July 1, 2023

Jan Noriyuki
Commission Secretary
Idaho Public Utilities Commission
11331 W. Chinden Blvd. Bldg 8, Suite 201-A
Boise, ID 83714
secretary@puc.idaho.gov

RE: Commission Order No. 29841 Eligible Telecommunications Carrier Annual Reporting to the Idaho Public Utilities Commission.

Dear Ms. Noriyuki,

Filer Mutual Telephone Company ("the Company") has completed the online filing of the Form 481 with the Universal Service Administrative Corporation ("USAC") for designation as an Eligible Telecommunications Carrier, in accordance with 47 U.S.C. 54.313 and 54.422. I have included the signed Affidavit pursuant to Commission Order 29841. Company, Study Area Code 472220, is a rural incumbent local exchange carrier (ILEC) as designated by the FCC, and is eligible to receive federal universal service high-cost support pursuant to the Code of Federal Regulations ("CFR"), Title 47, Sections 54.313, 54.422, and Part 36, sub-part F.

If you have any questions or need additional information concerning this submission, please contact me at (208) 326-4331 or via e-mail at bkraut@truleap.net

Respectfully Submitted,

Robert Kraut

General Manager/COO

Filer Mutual Telephone Company

State of_	Idaho)
) ss
County of	Twin Falls)

CERTIFICATION BY ELIGIBLE TELECOMMUNICATIONS CARRIER OF COMPLIANCE WITH SERVICE QUALITY AND CUSTOMER PROTECTION, ABILITY TO REMAIN FUNCTIONAL IN EMERGENCIES, AND USE OF FEDERAL HIGH-COST SUPPORT.

AFFIDAVIT OF BUSINESS OR CORPORATE OFFICER

The Idaho Public Utilities Commission Order No. 29841 requires that Eligible Telecommunications Carriers (ETC) certify that it is compliant with applicable service quality standards and consumer protection rules; and ETCs must demonstrate the ability to remain functional in emergencies. In addition, the Commission must file an annual certification with the USAC and the FCC that all federal high-cost support provided to ETCs within the State of Idaho will be used only for the provision, maintenance, and upgrading of facilities and services for which the support is intended. Accordingly, the undersigned states and verifies under oath the following:

- 1. I am an officer of <u>Filer Mutual Telephone Company</u>, an eligible telecommunications carrier for receiving federal universal service support under section 214(e) of the Telecommunications Act of 1996 in the state of Idaho.
- 2. I am familiar with the Company's day-to-day operations in the state of Idaho and with the State's service quality standards and consumer protection rules as set forth in Commission Order No. 29841.
- 3. <u>Filer Mutual Telephone Company</u> is complying with applicable service quality standards and consumer protection rules of the Federal Communications Commission and the Idaho Public Utilities Commission.
- 4. I certify to the Commission that the Company is able to remain functional in emergencies as set forth in Commission Order No. 29841 and in 47 C.F.R. § 54.202(a)(2).
- 5. I also certify that all federal universal service support funds received by <u>Filer Mutual Telephone</u> <u>Company</u> during the current calendar year will be used in a manner consistent with section 254(e); that is, for the provision, maintenance, and upgrading of facilities and services for which the support is intended. The company will continue to comply for the period of January 1, 2023, through December 31, 2023, to be eligible for federal universal service fund support.
- 6. This verification and affidavit is provided to be the Idaho Public Utilities Commission to enable the IPUC to certify to the FCC that federal universal service support received by the eligible carriers in the state will be used in a manner consistent with Section 254(e) of the Telecommunications Act

Ammon Kohler

From: Ammon Kohler

Sent: Monday, July 3, 2023 12:15 PM

To: Ammon Kohler

Subject: FW: Certification Confirmation

From: NoReply@usac.org <NoReply@usac.org>

Sent: Monday, June 26, 2023 5:21 PM **To:** Bob Kraut bkraut@filertel.net>

Cc: HCCERTS@usac.org

Subject: Certification Confirmation



FCC Form 481 Certification Confirmation

Congratulations. Your filing has been successfully certified.

Date and Time: MONDAY, 06 26 19:21:29 EDT 2023

Certified By: bkraut@filertel.net

Carrier: FILER MUTUAL TEL -ID

SAC: 472220

498 ID: 143002513

Filing #: 1

Program Year: 2024

Filing Type: High Cost (54.313) and Low Income (54.422)

FCC Form 481 - Carrier Annual Reporting Data Collection Form	FCC Form 481 OMB Control No. 3060-0986/OMB Control No. 3060-0819 December 2020
<010> Study Area Code	472220
<015> Study Area Name	FILER MUTUAL TEL -ID
<020> Program Year	2024
<030> Contact Name: Person USAC should contact with questions about this data	Ammon Kohler
<035> Contact Telephone Number: Number of the person identified in data line <030>	(208)326-4331
<035> Ext:	
<039> Contact Email Address: Email of the person identified in data line <030>	akohler@truleap.net
Filing Type	High Cost (54.313) and Low Income (54.422)

(200) Service Outage Reporting (Voice)	FCC Form 481
Data Collection Form	OMB Control No. 3060-0986/OMB Control No. 3060-0819
	December 2020

<010>	Study Area Code	472220	
<015>	Study Area Name	FILER MUTUAL TEL -ID	
<020>	Program Year	2024	
<030>	Contact Name - Person USAC should contact regarding this data	Ammon Kohler	
<035>	Contact Telephone Number - Number of person identified in data line <030>	(208)326-4331	
<039>	Contact Email Address - Email Address of person identified in data line <030>	akohler@truleap.net	
<210>	For the prior calendar year, were there any reportable voice service ou	utages?	
<220>	Upload Service Outage Data		
		Name of Attached Document	

		<b2></b2>	<b3></b3>	<b4></b4>	<c1></c1>	<c2></c2>	<d></d>	<e></e>	<f></f>	<g></g>	<h></h>
NORS									Did This Outage		
	-	Outage Start	_	Outage End	Number of		911 Facilities	Service Outage	Affect Multiple		
Number	Date	Time	Date	Time	Customers Affected	Total Number of	Affected	Description (Check	Study Areas	Service Outage	Preventative
						Customers	(Yes / No)	all that apply)	(Yes / No)	Resolution	Procedures
					atta	chmentSort(Order=0,				
	_			_		hmentPage					
					o P o	sed=26,					
					attac	chmentNum	Rows=13				

<u></u>	
(400) Number of Complaints per 1,000 customers	FCC Form 481
Data Collection Form	OMB Control No. 3060-0986/OMB Control No. 3060-0819
	December 2020

<010>	Study Area Code	472220
<015>	Study Area Name	FILER MUTUAL TEL -ID
<020>	Program Year	2024
<030>	Contact Name - Person USAC should contact regarding this data	Ammon Kohler
<035>	Contact Telephone Number - Number of person identified in data line <030>	(208) 326-4331
<039>	Contact Email Address - Email Address of person identified in data line <030>	akohler@truleap.net

Select from the drop-down list to indicate how you would like to report voice complaints (zero or greater) for voice telephony service in the prior calendar year for each service area in which you are designated an ETC for any facilities you own, operate, lease, or otherwise utilize.

<410> Complaints per 1000 customers for fixed voice

<420> Complaints per 1000 customers for mobile voice

•	npliance With Service Quality Standards and Consumer Protection Rules ection Form		FCC Form 481 OMB Control No. 3060-0986/OMB Control No. 3060-0819 December 2020
<010>	Study Area Code	472220	
<015>	Study Area Name	FILER MUTUAL TEL -ID	
<020>	Program Year	2024	
<030>	Contact Name - Person USAC should contact regarding this data	Ammon Kohler	
<035>	Contact Telephone Number - Number of person identified in data line <030>	(208)326-4331	
<039>	Contact Email Address - Email Address of person identified in data line <030>	akohler@truleap.net	

Data C	ollection Form		OMB Control No. 3060-0986/OMB Control No. 3060-0819 December 2020
<010>	Study Area Code	472220	
<015>	Study Area Name	FILER MUTUAL TEL -ID	
<020>	Program Year	2024	
<030>	Contact Name - Person USAC should contact regarding this data	Ammon Kohler	
<035>	Contact Telephone Number - Number of person identified in data line <030>	(208)326-4331	
<039>	Contact Email Address - Email Address of person identified in data line <030>	akohler@truleap.net	
<600>	Certify compliance regarding ability to function in emergency situations	yes	
<610>	Descriptive document for Functionality in Emergency Situations	472220ID610.pdf	

FCC Form 481

(600) Functionality in Emergency Situations

	erating Companies ection Form			FCC Form 481 OMB Control No. 3060-0986/OMB Control No. 3060-0819 December 2020
<010>	Study Area Code		472220	
<015>	Study Area Name		FILER MUTUAL TEL -ID	
<020>	Program Year		2024	
<030>	Contact Name - Person	JSAC should contact regarding this data	Ammon Kohler	
<035>	Contact Telephone Num	ber - Number of person identified in data line <030>	(208)326-4331	
<039>	Contact Email Address -	Email Address of person identified in data line <030>	akohler@truleap.net	
<810>	Reporting Carrier	FILER MUTUAL TELEPHONE COMPANY		
<811>	Holding Company	No Holding Company		
<812>	Operating Company	FILER MUTUAL TELEPHONE COMPANY		
<813>	Upload Operating Comp	any Data		

Name of Attached Document

<a1></a1>	<a2></a2>	<a3></a3>
Affiliates	SAC	Doing Business As Company or Brand Designation
	entSortOrder- entPageIndex	
27,	entNumRows	
attaoriii	Cita (dillitows	

(900) Tri	bal Lands Reporting		FCC Form 481
Data Co	lection Form		OMB Control No. 3060-0986/OMB Control No. 3060-0819
			December 2020
ر د010x	Study Area Code	472220	
<010> <015>	Study Area Code Study Area Name	FILER MUTUAL TEL -ID	
<020>	Program Year	2024	
<030>	Contact Name - Person USAC should contact regarding this data	Ammon Kohler	
<035>	Contact Telephone Number - Number of person identified in data line <030>	(208)326-4331	
<039>	Contact Email Address - Email Address of person identified in data line <030>	akohler@truleap.net	
<900>	Does the filing entity offer tribal land services? (Y/N)	N	
<910>	Tribal Land(s) on which ETC Serves		
<920>	Tribal Government Engagement Obligation		
<921> <922> <923>	Feasibility and sustainability planning; Marketing services in a culturally sensitive manner;		
<924> <925> <926> <927>	Compliance with Rights of way processes Compliance with Land Use permitting requirements Compliance with Facilities Siting rules Compliance with Environmental Review processes		
<925>	Compliance with Land Use permitting requirements		

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	oice and Broadband Service Rate Comparability			FCC Form 481	
Data Coll	ection Form			OMB Control No. 3060-0986/OMB C December 2020	ontrol No. 3060-0819
<010>	Study Area Code		472220		
<015>	Study Area Name		FILER MUTUAL TEL -ID		
<020>	Program Year		2024		
<030>	Contact Name - Person USAC should contact regarding this data		Ammon Kohler		
<035>	Contact Telephone Number - Number of person identified in data line	<030>	(208)326-4331		
<039>	Contact Email Address - Email Address of person identified in data line	<030>	akohler@truleap.net		
<1000>	Voice services rate comparability certification	yes 4722	20ID1010.pdf		
<1010>	Attach detailed description for voice services rate comparability compliance		Nove of Attacked Decima		
			Name of Attached Docume	ent	
<1020>	Broadband comparability certification	Yes -	no more than benchmark		
<1030>	Attach detailed description for broadband comparability compliance	4722	20ID1030.pdf		
			Name of Attached Docum	ent	

(1100) No Terrestrial Backhaul Reporting Data Collection Form			FCC Form 481 OMB Control No. 3060-0986/OMB Control No. 3060-0819 December 2020
<010> <015>	Study Area Code Study Area Name	472220 FILER MUTUAL TEL -ID	
<020>	Program Year	2024	
<030> <035>	Contact Name - Person USAC should contact regarding this data Contact Telephone Number - Number of person identified in data line <030>	Ammon Kohler (208)326-4331	
<039>	Contact Email Address - Email Address of person identified in data line <030>	akohler@truleap.net	
<1100>	Certify whether terrestrial backhaul options exist (Y/N)	yes	
<1130>			
<1140>	Alaska Plan rate-of-return certification (yes, no, or not applicable) of compliance with approved performance plan.		

ifeline	erms and Condition for Lifeline Customers lection Form	FCC Form 481 OMB Control No. 3060-0986/OMB Control No. 3060-0819 December 2020
<010>	Study Area Code	472220
<015>	Study Area Name	FILER MUTUAL TEL -ID
<020>	Program Year	2024
<030>	Contact Name - Person USAC should contact regarding this data	Ammon Kohler
<035>	Contact Telephone Number - Number of person identified in data line <	30> (208)326-4331
<039>	Contact Email Address - Email Address of person identified in data line <	030> akohler@truleap.net
<1210>	Terms & Conditions of Voice Telephony Lifeline Plans	
<1220>	Link to Public Website HTT	P https://truleap.net/wp-content/uploads/2019/04/ID-Price-List-04.04.19.pdf
<1220>	Link to Public Website HTT	P https://truleap.net/wp-content/uploads/2019/04/ID-Price-List-04.04.19.pdf
<1220> <1221>	Information describing the terms and conditions of any voice telephony service plans offered to Lifeline subscribers,	
	Information describing the terms and conditions of any voice	

(2005) Pi	rice Cap Carrier Additional Documentation		FCC Form 481		
Data Col	lection Form		OMB Control No. 3060-0986/OMB Control No. 3060-0819		
Including Rate-of-Return Carriers affiliated with Price Cap Local Exchange Carriers			December 2020		
<010>	Study Area Code	472220			
<015>	Study Area Name	FILER MUTUAL TEL -ID			
<020>	Program Year	2024			
<030>	Contact Name - Person USAC should contact regarding this data	Ammon Kohler			
<035>	Contact Telephone Number - Number of person identified in data line <030>	(208)326-4331			
<039>	Contact Email Address - Email Address of person identified in data line <030>	akohler@truleap.net			
Select the appropriate responses below to note compliance as a recipient of frozen High Cost support, High Cost support to offset access charge reductions set forth in 47 CFR 54.313(c),(d). The information reported on this form is accurate.					
<20	15> 2016 and future Frozen Support Certification 47 CFR	R § 54.313(c)(4)			

Price Cap Carrier Connect America ICC Support {47 CFR § 54.313(d)}

Certification support used to build broadband

<2016>

(3005) Rate	Of Return Carrier Additional Documentation ion Form	FCC Form 481 OMB Control No. 3060-0986/OMB Control No. 3060-0819 December 2020
<010>	Study Area Code	472220
<015>	Study Area Name	FILER MUTUAL TEL -ID
<020>	Program Year	2024
<030>	Contact Name - Person USAC should contact regarding this data	Ammon Kohler
<035>	Contact Telephone Number - Number of person identified in data line <030>	(208)326-4331
<039>	Contact Email Address - Email Address of person identified in data line <030>	akohler@truleap.net

(3007) Does this filing retain a Cost Consultant and/or Firm, or other Third Party to prepare financial and operations data disclosures submitted to the National Exchange Carrier Association (NECA), USAC, or the Administrator?

yes

(3007b)
Name of Consultant Firm/Third Party
Moss Adams, LLP

(3005) Rate Of Return Carrier Additional Documentation	FCC Form 481
Data Collection Form	OMB Control No. 3060-0986/OMB Control No. 3060-0819
	December 2020

<010>	Study Area Code	472220
<015>	Study Area Name	FILER MUTUAL TEL -ID
<020>	Program Year	2024
<030>	Contact Name - Person USAC should contact regarding this data	Ammon Kohler
<035>	Contact Telephone Number - Number of person identified in data line <030>	(208)326-4331
<039>	Contact Email Address - Email Address of person identified in data line <030>	akohler@truleap.net

Select from the drop down menu or check the boxes below to note compliance with 54.313(f)(1). Privately held carriers must ensure compliance with the financial reporting requirements set forth in 47 CFR 54.313(f)(2). I further certify that the information reported on this form and in the documents attached below is accurate.

(3010A)	Certification of Public Interest Obligations {47 CFR § 54.313(f)(1)(i)}	yes	
(3010B)	Please Provide Attachment	Name of Attached Document Listing Required 4	172220ID3010.pdf
	Rate-of-Return Community Anchor Institutions	Information	
(3012A)	Indicate if the carrier newly deployed broadband service to community anchor institution(s) in the previous calendar year.	no	
(3012B)	Please Provide Attachment	Name of Attached Document Listing	
	Using link, download template and list the number, name and address for each community anchor institution. Attach the document which contains the community anchor institution details as required by 47 C.F.R. § 54.313(f)(1)(ii)	Required Information	
(3013)	Is your company a Privately Held ROR Carrier {47 CFR § 54.313(f)(2)}	(Yes/No)	
(3014)	If yes, does your company file the RUS annual report	(Yes/No)	
	Please check these boxes to confirm that the attached PDF, on line 3017, contains the required information pursuant to § 54.313(f)(2) compliance requires:		
(3015)	Electronic copy of their annual RUS reports (Operating Report for Telecommunications Borrowers)		
(3016)	Document(s) with Balance Sheet, Income Statement and Statement of Cash Flows		
(3017)	If the response is yes on line 3014, attach your company's RUS annual report and all required documentation	Name of Attached Document Listing Required Information	
(3018)	If the response is no on line 3014, is your company audited? If the response is yes on line 3018, please check the boxes below to confirm your submission on line 3026 pursuant to § 54.313(f)(2), contains:	(Yes/No)	
(3019)	Either a copy of their audited financial statement; or (2) a financial report in a format comparable to RUS Operating Report for Telecommunications Borrowers	~	
(3020)	Document(s) for Balance Sheet, Income Statement and Statement of Cash Flows	~	
(3021)	Management letter and/or audit opinion issued by the independent certified public accountant that performed the company's financial audit. If the response is no on line 3018, please check the boxes below to confirm your submission on line 3026 pursuant to § 54.313(f)(2), contains:	~	
(3022)	Copy of their financial statement which has been subject to review by an independent certified public accountant; or 2) a financial report in a format comparable to RUS Operating Report for Telecommunications Borrowers		
(3023)	Underlying information subjected to a review by an independent certified public accountant		
(3024)	Underlying information subjected to an officer certification.		472220ID3026.pdf
(3025)	Document(s) with Balance Sheet, Income Statement and Statement of Cash Flows		
(3026)	Attach the worksheet listing required information	Name of Attached Document Listing Required Information	

(3005) Rate Of Return Carrier Additional Documentation (Continued)	FCC Form 481
Data Collection Form	OMB Control No. 3060-0986/OMB Control No. 3060-0819
	December 2020

<010>	Study Area Code	472220
<015>	Study Area Name	FILER MUTUAL TEL -ID
<020>	Program Year	2024
<030>	Contact Name - Person USAC should contact regarding this data	Ammon Kohler
<035>	Contact Telephone Number - Number of person identified in data line <030>	(208)326-4331
<039>	Contact Email Address - Email Address of person identified in data line <030>	akohler@truleap.net

Financial Data Summary (3027) Revenue	10539753			
(3027) Revenue	9498167			
(3028) Operating Expenses	9498107			
(3029) Net Income	2518810			
(3030) Telephone Plant In Service(TPIS)	40624059			
(3031) Total Assets	33652622			
(3032) Total Debt	5858327			
(3033) Total Equity	23757695			
(3034) Dividends	320038			

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(4005) Rural Broadband Experiment Additional Documentation	FCC Form 481
Data Collection Form	OMB Control No. 3060-0986/OMB Control No. 3060-0819
	December 2020

<010>	Study Area Code	472220
<015>	Study Area Name	FILER MUTUAL TEL -ID
<020>	Program Year	2024
<030>	Contact Name - Person USAC should contact regarding this data	Ammon Kohler
<035>	Contact Telephone Number - Number of person identified in data li	ne <030>
<039>	Contact Email Address - Email Address of person identified in data li	ine <030> akohler@truleap.net

Rural Broadband Experiment

Authorized Rural Broadband Experiment (RBE) recipients must address the certification for public interest obligations and provide a list of newly served community anchor institutions.

Public Interest Obligations – FCC 14-98 (paragraphs 26-29, 78)

Please address Line 4001 regarding compliance with the Commission's public interest obligations. All RBE participants must provide a response to Line 4001.

<4001> Recipient certifies that it is offering broadband meeting the requisite public interest obligations consistent with the category for which they were selected, including broadband speed, latency, usage capacity, and rates that are reasonably comparable to rates for comparable offerings in urban areas.

RBE Community Anchor Institutions

<4003a> Indicate if the carrier newly deployed broadband service to community anchor institution(s) in the previous calendar year

<4003b> Please Provide Attachment: Using link, download template and list the number, name and address for each community anchor institution. Attach the document which contains the community anchor institution details as required by FCC 14-98 (paragraph 79)

Name of Attached Document Listing Required Information

(5005) Alaska Plan Participants Additional Documentation	FCC Form 481
Data Collection Form	OMB Control No. 3060-0986/OMB Control No. 3060-0819
	December 2020

<010>	Study Area Code	472220
<015>	Study Area Name	FILER MUTUAL TEL -ID
<020>	Program Year	2024
<030>	Contact Name - Person USAC should contact regarding this data	Ammon Kohler
<035>	Contact Telephone Number - Number of person identified in data line <030>	(208)326-4331
<039>	Contact Email Address - Email Address of person identified in data line <030>	akohler@truleap.net

5005 Alaska Plan

(5011) Newly Available Terrestrial or other Satellite Backhaul (RoR Carriers)

Please indicate whether any terrestrial backhaul or other satellite backhaul became commercially available in the previous calendar year in areas previously served exclusively by performance-limiting satellite backhaul.

(Yes/No)

(5012) Newly Available Terrestrial or other Satellite Backhaul (CETC Carriers)

(Yes/No)

If the filing carrier identified in its approved perfomance plans that it relies exclusively on satellite backhaul for a certain poriton of the population in its service area, indicate whether any terrestrial backhaul or other satellite backhaul became commercially available in the previous calendar year in areas that were previously served exclusively by satellite backhaul.

<5013> Upload Backhaul Technology Data

Name of Attached Docume	nt
-------------------------	----

<a>		<c></c>
Description Of Backhaul Technology	Date Backhaul Available	Newly Served Locations or Population
	,	
attachm	entSortOrder=2,	
	entPageIndexOnel	ased=
		
attachm	entNumRows=23	
	,	

(6005) Phase II Auction Reporting	FCC Form 481
Data Collection Form	OMB Control No. 3060-0986/OMB Control No. 3060-0819
	December 2020

<010>	Study Area Code	472220
<015>	Study Area Name	FILER MUTUAL TEL -ID
<020>	Program Year	2024
<030>	Contact Name - Person USAC should contact regarding this data	Ammon Kohler
<035>	Contact Telephone Number - Number of person identified in data line <030>	(208)326-4331
<039>	Contact Email Address - Email Address of person identified in data line <030>	akohler@truleap.net

<6010> Enter the total amount of Phase II Auction Support, if any, the carrier used for capital expenditures.

Phase II Auction and New York Funds Certification

Certify (either yes or no) regarding whether the recipient has available funds for all project costs that will exceed the amount of support that will be received for the next calendar year. This certification must be provided starting the first July 1st after receiving support until the recipient's penultimate year of support.

(Yes/No)

Phase II Auction Community Anchor Institutions

<6012a> Indicate if the carrier newly deployed broadband service to community anchor institution(s) in the previous calendar year.

<6012b> Please Provide Attachment Using link, download template and list the number, name and address for each community anchor institution. Attach the document which contains the community anchor institution details as required by FCC 14-98 (paragraph 79).

Name of Attached Document Listing Required Information

Phase II Auction FCC Form 470 Postings

<6013> For the filing due July 1 following full implementation of this requirement answer yes, no, or not applicable to this certification request.

Phase II Auction Post-Final Deployment Milestone Performance Certification

<6014> Starting the first July 1st after meeting the final service milestone, certify (yes, no, or not applicable) that the Phase II-funded network that the Phase II auction recipient operated in the prior year meets the relevant performance requirements in § 54.309.

(7005) Phase-Down Support Reporting	FCC Form 481
Data Collection Form	OMB Control No. 3060-0986/OMB Control No. 3060-0819
	December 2020

<010>	Study Area Code	472220
<015>	Study Area Name	FILER MUTUAL TEL -ID
<020>	Program Year	2024
<030>	Contact Name - Person USAC should contact regarding this data	Ammon Kohler
<035>	Contact Telephone Number - Number of person identified in data line <030>	(208)326-4331
<039>	Contact Email Address - Email Address of person identified in data line <030>	akohler@truleap.net

<7010> Price Cap Carrier and Fixed Competitive Eligible Telecommunications Carrier Transitional Support Requirement Certification

Please provide a response (either yes or no) to this certification request. Any price cap carrier or fixed competitive eligible telecommunications carrier that elects to continue receiving support pursuant to §54.312(d) or §54.307(e)(2)(iii) starting July 1, 2020 and annually thereafter on July 1 for each subsequent year they receive such support, that all such support the company received in the previous year was used to provide voice service throughout the high-cost and extremely high-cost census blocks where they continue to have the federal high-cost eligible telecommunications carrier obligation to provide voice service pursuant to §54.201(d) at rates that are reasonably comparable to comparable offerings in urban areas. This certification is required by 47 C.F.R. § 54.313(m).

(Yes/No)

(8005) Uniedo a Puerto Rico Fixed and Mobile Funds Certification	FCC Form 481
Data Collection Form	OMB Control No. 3060-0986/OMB Control No. 3060-0819
	December 2020

<010>	Study Area Code	472220
<015>	Study Area Name	FILER MUTUAL TEL -ID
<020>	Program Year	2024
<030>	Contact Name - Person USAC should contact regarding this data	Ammon Kohler
<035>	Contact Telephone Number - Number of person identified in data line <030>	(208)326-4331
<039>	Contact Email Address - Email Address of person identified in data line <030>	akohler@truleap.net

<8010> Uniendo a Puerto Rico Stage 2 Fixed – Capital Expenditures

Enter the total amount of Uniendo a Puerto Rico Stage 2 fixed support, if any, the carrier used for capital expenditures.

<8011> Uniendo a Puerto Rico Stage 2 Fixed – Available Funds Certification

Certify (either yes or no) regarding whether the recipient has available funds for all project costs that will exceed the amount of support that will be received for the next calendar year. This certification must be provided starting the first July 1 after receiving support until the recipient's penultimate year of support.

<8012a> Uniendo a Puerto Rico Stage 2 Fixed – Community Anchor Institutions

Indicate if the carrier newly deployed broadband service to community anchor institution(s) in the previous calendar year.

Please Provide Attachment

<8012b> Using link, download template and list the number, name and address for each community anchor institution. As required by 47 CFR Section 54.313(e)(2)(i)(A), attach the document which contains the community anchor institution details.

Name of Attached Document Listing Required Information

Uniendo a Puerto Rico Stage 2 Fixed – FCC Form 470 Postings

<8013> For the filing due July 1 following full implementation of this requirement answer yes, no, or not applicable to this certification request.

<8014> Uniendo a Puerto Rico Stage 2 Fixed – Post-Final Deployment Milestone Performance Certification

Starting the first July 1 after meeting the final service milestone, certify (yes or no) that the Uniendo a Puerto Rico Stage 2-funded network that the Stage 2 recipient operated in the prior year meets the relevant performance requirements in § 54.309.

<8020> Uniendo a Puerto Rico Stage 2 Fixed – Support Reimbursement Certification

54.313(n): Recipients of Uniendo a Puerto Rico Fund Stage 2 fixed support shall certify that such support was not used for costs that are (or will be) reimbursed by other sources of support, including of federal or local government aid or insurance reimbursements; and that support was not used for other purposes, such as the retirement of company debt unrelated to eligible expenditures, or other expenses not directly related to network restoration, hardening, and expansion consistent with the framework of the Uniendo a Puerto Rico Fund.

<8030> Uniendo a Puerto Rico Stage 2 Fixed – Disaster Preparedness and Response Documentation

54.313(n): Recipients of fixed support from Stage 2 of the Uniendo a Puerto Rico Fund shall certify that they have conducted an annual review of the documentation required by section 54.1515(a)-(c) to determine the need for and to implement changes or revisions to disaster preparation and recovery documentation.

<8040> Uniendo a Puerto Rico Stage 2 Mobile – Support Reimbursement

54.313(n): Recipients of Uniendo a Puerto Rico Fund Stage 2 mobile support shall certify that such support was not used for costs that are (or will be) reimbursed by other sources of support, including of federal or local government aid or insurance reimbursements; and that support was not used for other purposes, such as the retirement of company debt unrelated to eligible expenditures, or other expenses not directly related to network restoration, hardening, and expansion consistent with the framework of the Uniendo a Puerto Rico Fund.

<8050> Uniendo a Puerto Rico Stage 2 Mobile – Disaster Preparedness and Response Documentation

54.313(n): Recipients of mobile support from Stage 2 of the Uniendo a Puerto Rico Fund shall certify that they have conducted an annual review of the documentation required by section 54.1515(a)-(c) to determine the need for and to implement changes or revisions to disaster preparation and recovery documentation

<8060> Uniendo a Puerto Rico Stage 2 Mobile – Mobile Disbursements Certification

54.313(o): Recipients of Uniendo a Puerto Rico Fund Stage 2 mobile support shall certify that they are in compliance with all requirements for receipt of such support to continue receiving Stage 2 mobile disbursements

(9005) Connect USVI Fixed and Mobile Funds Certification	FCC Form 481
Data Collection Form	OMB Control No. 3060-0986/OMB Control No. 3060-0819
	December 2020

<010>	Study Area Code	472220
<015>	Study Area Name	FILER MUTUAL TEL -ID
<020>	Program Year	2024
<030>	Contact Name - Person USAC should contact regarding this data	Ammon Kohler
<035>	Contact Telephone Number - Number of person identified in data line <030>	(208)326-4331
<039>	Contact Email Address - Email Address of person identified in data line <030>	akohler@truleap.net

<9010> Connect USVI Stage 2 Fixed – Capital Expenditures

Enter the total amount of Connect USVI Fund Stage 2 fixed support, if any, the carrier used for capital expenditures.

<9011> Connect USVI Stage 2 Fixed – Available Funds Certification

Certify (either yes or no) regarding whether the recipient has available funds for all project costs that will exceed the amount of support that will be received for the next calendar year. This certification must be provided starting the first July 1 after receiving support until the recipient's penultimate year of support.

<9012a> Connect USVI Stage 2 Fixed – Community Anchor Institutions

Indicate if the carrier newly deployed broadband service to community anchor institution(s) in the previous calendar year.

Please Provide Attachment

<9020>

<9030>

<9012b> Using link, download template and list the number, name and address for each community anchor institution. As required by 47 CFR Section 54.313(e)(2)(i)(A), Attach the document which contains the community anchor institution details.

Name of Attached Document Listing Required Information

Connect USVI Stage 2 Fixed - FCC Form 470 Postings

<9013> For the filing due July 1 following full implementation of this requirement answer yes, no, or not applicable to this certification request.

Connect USVI Stage 2 Fixed – Post-Final Deployment Milestone Performance Certification

Starting the first July 1 after meeting the final service milestone, certify (yes or no) that the Connect USVI Fund Stage 2-funded network that the Stage 2 recipient operated in the prior year meets the relevant performance requirements in § 54.309.

Connect USVI Stage 2 Fixed – Support Reimbursement Certification

54.313(n): Recipients of Connect USVI Fund Stage 2 fixed support shall certify that such support was not used for costs that are (or will be) reimbursed by other sources of support, including of federal or local government aid or insurance reimbursements; and that support was not used for other purposes, such as the retirement of company debt unrelated to eligible expenditures, or other expenses not directly related to network restoration, hardening, and expansion consistent with the framework of the Connect USVI Fund.

Connect USVI Stage 2 Fixed – Disaster Preparedness and Response Documentation

54.313(n): Recipients of fixed support from Stage 2 of the Connect USVI Fund shall certify that they have conducted an annual review of the documentation required by section 54.1515(a)-(c) to determine the need for and to implement changes or revisions to disaster preparation and recovery documentation.

Connect USVI Fund Stage 2 Mobile - Support Reimbursement Certification

<9040> 54.313(n): Recipients of Connect USVI Fund Stage 2 mobile support shall certify that such support was not used for costs that are (or will be) reimbursed by other sources of support, including of federal or local government aid or insurance reimbursements; and that support was not used for other purposes, such as the retirement of company debt unrelated to eligible expenditures, or other expenses not directly related to network restoration, hardening, and expansion consistent with the framework of the Connect USVI Fund. Recipients of mobile support from Stage 2 of the Connect USVI Fund shall certify that they have conducted an annual review of the documentation required by section 54.1515(a)-(c) to determine the need for and to implement changes or revisions to disaster preparation and recovery documentation.

Connect USVI Fund Stage 2 Mobile - Disaster Preparedness and Response Documentation

<9050> 54.313(n): Recipients of mobile support from Stage 2 of the Connect USVI Fund shall certify that they have conducted an annual review of the documentation required by section 54.1515(a)-(c) to determine the need for and to implement changes or revisions to disaster preparation and response documentation.

Connect USVI Fund Stage 2 Mobile - Mobile Disbursements Certification

<9060> 54.313(o): Recipients of Connect USVI Fund Stage 2 mobile support shall certify that they are in compliance with all requirements for receipt of such support to continue receiving Stage 2 mobile disbursements.

(10005) Rural Digital Opportunity Fund Certification	FCC Form 481
Data Collection Form	OMB Control No. 3060-0986/OMB Control No. 3060-0819
	December 2020

<010>	Study Area Code	472220
<015>	Study Area Name	FILER MUTUAL TEL -ID
<020>	Program Year	2024
<030>	Contact Name - Person USAC should contact regarding this data	Ammon Kohler
<035>	Contact Telephone Number - Number of person identified in data line <030>	(208)326-4331
<039>	Contact Email Address - Email Address of person identified in data line <030>	akohler@truleap.net

RDOF Capital Expenditures

<10010>

Starting the first July 1 after receiving support until the July 1 after the recipient's support term has ended, recipients of Rural Digital Opportunity Fund support must submit the total amount of support, if any, the recipient used for capital expenditures in the previous calendar year. This is required by 47 C.F.R. § 54.313(e)(2)(i)(B).

RDOF Available Funds Certification

<10011>

Please provide a response (either yes or no) to this certification request for any recipient of Rural Digital Opportunity Fund support that the recipient has available funds for all project costs that will exceed the amount of support that will be received for the next calendar year. This certification must be provided starting the first July 1 after receiving support until the recipient's penultimate year of support, as required by required by 47 C.F.R. § 54.313(e) (2)(ii).

RDOF Community Anchor Institutions

<10012a>

Recipients of Rural Digital Opportunity Fund support must attach a list containing the number, names, and addresses of community anchor institutions to which the eligible telecommunications carrier newly began providing access to broadband service in the preceding calendar year. This filing is required by 47 C.F.R. § 54.313(e)(2)(i)(A).

Please Provide Attachment

<10012b>

Using link, download template and list the number, name and address for each community anchor institution. As required by 47 CFR Section 54.313(e)(2)(i)(A), Attach the document which contains the community anchor institution details.

Name of Attached Document Listing Required Information

RDOF FCC Form 470 Postings

<10013>

For the filing due July 1st following full implementation of this requirement, please provide a response (either yes, no, or not applicable) to this certification request. Recipients of Rural Digital Opportunity Fund must respond affirmatively that they bid on category one telecommunications and Internet access services in response to all FCC Form 470 postings seeking broadband service that meets the connectivity targets for the schools and libraries universal service support program for eligible schools and libraries (as described in § 54.501) located within any area in a census block where the carrier is receiving Rural Digital Opportunity Fund, and that such bids were at rates reasonable comparable to rates charged to eligible schools and libraries in urban areas for Instructions for Completing FCC Form 481 OMB Control No. 3060-0986 (High-Cost) OMB Control No. 3060-0819 (Low-Income) November 2020 Page 44 comparable offerings. This filing is required by 47 C.F.R. § 54.313(e)(2)(i)(C). This certification will not be required until the July 1st following the E-Rate program year that this obligation has been fully implemented. Modernizing the E-Rate Program for Schools and Libraries et al., WC Docket. Nos. 13-184, 10-90, 29 FCC Rcd 15538, 15566-67, para. 72 (2014).

RDOF Post-Final Deployment Milestone Performance Certification

<10014>

Starting the first July 1st after a Rural Digital Opportunity Fund recipient meets its final service milestone until the July 1st after the support recipient's support term has ended, please provide a response (either yes, no, or not applicable) that the Rural Digital Opportunity Fund-funded network that the support recipient operated in the prior year meets the relevant performance requirements in 47 C.F.R. § 54.309. This filing is required by 47 C.F.R. § 54.313(e)(2)(iii).

Data Collecti	ion Form	OMB Control No. 3060-0986/OMB Control No. 3060-0819 December 2020
		472220
<010> <015>	Study Area Code Study Area Name	FILER MUTUAL TEL -ID
<020>	Program Year	2024
<030>	Contact Name - Person USAC should contact regarding this data	Ammon Kohler
<035>	Contact Telephone Number - Number of person identified in data line <030>	(208)326-4331
<039>	Contact Email Address - Email Address of person identified in data line <030>	akohler@truleap.net

I certify under penalty of perjury that no universal service support has been or will be used to purchase, obtain, maintain, improve, modify, or otherwise support any equipment or services produced or provided by any company designated by the Federal Communications Commission as posing a national security threat to the integrity of communications networks or the communications supply chain since the effective date of the designations.

yes

FCC Form 481

Please Provide Waiver Document Allowable File Type (pdf only)

Certify Filing

Name of Attached Document Listing Required Information

I certify that no Federal subsidy made available through a program administered by the Commission that provides funds to be used for the capital expenditures necessary for the provision of advanced communications services has been or will be used to purchase, rent, lease, or otherwise obtain, any covered communications equipment or service, or maintain any covered communications equipment or service previously purchased, rented, leased, or otherwise obtained, as required by 47 C.F.R. § 54.10.

yes

Please Provide Waiver Document Allowable File Type (pdf only) Name of Attached Document Listing Required Information

Answer yes or no (I am participating in the reimbursement program and the removal, replacement, and disposal term has not expired) if the reporting ETC does not use covered communications equipment or services published on the Covered List, as required by 47 C.F.R. Section 54.11

yes

	ion - Reporting Carrier ection Form	FCC Form 481 OMB Control No. 3060-0986/OMB Control No. 3060-0819 December 2020
<010>	Study Area Code	472220
<015>	Study Area Name	FILER MUTUAL TEL -ID
<020>	Program Year	2024
<030>	Contact Name - Person USAC should contact regarding this data	Ammon Kohler
<035>	Contact Telephone Number - Number of person identified in data line <030>	(208)326-4331
<039>	Contact Email Address - Email Address of person identified in data line <030>	akohler@truleap.net

TO BE COMPLETED BY THE REPORTING CARRIER, IF THE REPORTING CARRIER IS FILING ANNUAL REPORTING ON ITS OWN BEHALF:

Certification of Officer as to the Accuracy of the Data Reported for the Annual Reported	orting for CAF or LI Recipients
I certify that I am an officer of the reporting carrier; my responsibilities include ensuring the accuracy of the annual reporting requirements for universal service support recipients; and, to the best of my knowledge, the information reported on this form and in any attachments is accurate.	~
I understand that making willful false statements in any part of this report and/or in these certifications is punishable by fine or imprisonment pursuant to 47 U.S.C. Sections 416(c), 503(b)(1)(B), and 18 U.S.C. Section 1001.	V
Name of Reporting Carrier: FILER MUTUAL TEL -ID	
Signature of Authorized Officer: CERTIFIED ONLINE	Date 2023-06-26
Printed name of Authorized Officer: Robert Kraut	
Title or position of Authorized Officer: COO	
Study Area Code of Reporting Carrier: 472220 Filing Due Date for this form: 2023-0	17-03
Persons willfully making false statements on this form can be punished by fine or forfeiture under the Communications Act of 19: under Title 18 of the United States Code, 18 U.S.C. § 1001.	34, 47 U.S.C. §§ 502, 503(b), or fine or imprisonment

Attachments

(200) Service Outage Reporting (Voice) FCC Form 481 **Data Collection Form** OMB Control No. 3060-0986/OMB Control No. 3060-0819 December 2020 472220 <010> Study Area Code Study Area Name FILER MUTUAL TEL -ID <015> <020> Program Year 2024 <030> Contact Name - Person USAC should contact regarding this data Ammon Kohler (208)326-4331 <035> Contact Telephone Number - Number of person identified in data line <030>

akohler@truleap.net

<220> Upload Service Outage Data

Below is a preview of the CSV file attached for this section. To view all the data, please select "Full OMB Form with Attachments".

Contact Email Address - Email Address of person identified in data line <030>

<039>

Name of Attached Document

<220> <a>	<b1></b1>	<b2></b2>	<b3></b3>	<b4></b4>	<c1></c1>	<c2></c2>	<d></d>	<e></e>	<f></f>	<g></g>	<h></h>
NORS Reference Number	Outage Star Date	Outage t Start Time	Outage End Date	Outage End Time	Number of Customers Affected	Total Number of	911 Facilities Affected (Yes / No)	Service Outage Description (Check all that apply)	Did This Outage Affect Multiple Study Areas (Yes / No)	Service Outage Resolution	Preventative Procedures

(800) Operating Companies	FCC Form 481
Data Collection Form	OMB Control No. 3060-0986/OMB Control No. 3060-0819
	December 2020
<u> </u>	

<010>	Study Area Code	472220
<015>	Study Area Name	FILER MUTUAL TEL -ID
<020>	Program Year	2024
<030>	Contact Name - Person USAC should contact regarding this data	Ammon Kohler
<035>	Contact Telephone Number - Number of person identified in data line <030>	(208)326-4331
<039>	Contact Email Address - Email Address of person identified in data line <030>	akohler@truleap.net

<813> Upload Operating Company Data

Below is a preview of the CSV file attached for this section. To view all the data, please select "Full OMB Form with Attachments".

Name of Attached Document

<813>	<a1></a1>	<a2></a2>	<a3></a3>
	Affiliates	SAC	Doing Business As Company or Brand Designation
-			

(5005) AI	aska Plan Participants		FCC Form 481
Data Coll	ection Form		OMB Control No. 3060-0986/OMB Control No. 3060-0819 December 2020
<010>	Study Area Code	472220	
<015>	Study Area Name	FILER MUTUAL TEL -ID	
<020>	Program Year	2024	
<030>	Contact Name - Person USAC should contact regarding this data	Ammon Kohler	
<035>	Contact Telephone Number - Number of person identified in data line <030>	(208)326-4331	
<039>	Contact Email Address - Email Address of person identified in data line <030>	akohler@truleap.net	

<5013> Upload Backhaul Technology Data

Name of Attached Document

Below is a preview of the CSV file attached for this section. To view all the data, please select "Full OMB Form with Attachments".

<a>>		<c></c>
Description Of Backhaul Technology	Date Backhaul Available	Newly Served Locations or Population
	-	

Response Line 610 Filer Mutual Telephone Company Study Area 472220

Functionality in Emergency Situations:

Voice Network

Pursuant to 47 C.F.R. § 54.313(a)(6) and 47 C.F.R § 54.422(b)(4) as set forth in 47 C.F.R. § 54.202(a)(2) Filer Mutual Telephone Company ("Filer") meets the requirements to remain functional in emergency situations and has the following capabilities: Back-up power is provided to Filer central offices by use of a generator and batteries that provide it with 8 to 12 hours of emergency power. In addition, Filer field electronics have 8 to 12 hours of back-up power by use of generators and batteries. Filer's core fiber optic network is self-healing and will automatically reroute traffic should a fiber cut occur. Filer has also sufficient spare cards for its fiber optic network to provide almost instantaneous replacement should there ever be a card failure in the core network. Filer also has proper staff in place to repair any fiber cuts in a timely manner. Filer has connectivity with neighboring telephone exchanges as well as the LATA tandem to provide diverse options to reroute traffic should an emergency arise. Filer has developed and trained its staff on network preparedness plans in case of emergency situations. Filer is prepared and capable of managing traffic spikes resulting from emergency situations and has sufficient switching capabilities to handle such situations.

Broadband Network

Pursuant to 47 C.F.R. § 54.313(a)(6) and 47 C.F.R § 54.422(b)(4) as set forth in 47 C.F.R. § 54.202(a)(2) Filer Mutual Telephone Company ("Filer") meets the requirements to remain functional in emergency situations and has the following capabilities: Back-up power is provided to Filer central offices by use of a generator and batteries that provide it with 8 to 12 hours of emergency power that is also used to provide service to the broadband network. In addition, Filer field electronics have 8 to 12 hours of back-up power by use of generators and batteries. Filer's core fiber optic network is self-healing and will automatically reroute traffic should a fiber cut occur. Filer has also sufficient spare cards for its fiber optic network to provide almost instantaneous replacement should there ever be a card failure in the core network. Filer also has proper staff in place to repair any fiber cuts in a timely manner. Filer has connectivity with neighboring telephone exchanges as well as the LATA tandem to provide diverse options to reroute traffic should an emergency arise. Filer has developed and trained its staff on network preparedness plans in case of emergency situations.

Response to Line 1010 Filer Mutual Telephone Company-ID Study Area 472220

Voice Services Comparability Report

As of January 1, 2023, Filer Mutual Telephone's current total local end user rate is \$28.50 (which includes the \$6.50 federal subscriber line charge) is no more than two standard deviations above the national average urban rate for voice service of \$36.73 as specified in Public Notice DA 22-1338 issued on December 16, 2022.

Response to Line 1030 Filer Mutual Telephone Company Study Area 472220

Broadband Services Comparability Report

Pursuant to 47 C.F.R. § 54.313 (a) (12) Filer Mutual Telephone Company ("Filer") follows the requirement that broadband service pricing is no more than the applicable benchmark rates for broadband service. Filer currently charges a rate of \$49.95 for 25 Mbps download, 3 Mbps upload, and unlimited usage. This price is below the 2023 reasonable comparability benchmark rate of \$90.98 for the same offering as specified in Public Notice DA 22-1338 issued on December 16, 2022.

Response to Line3010 Filer Mutual Telephone Company-ID Study Area 472220

Certification of Public Interest Obligation

Pursuant to 47 C.F.R. § 54.313(f)(1)(i) Filer Mutual Telephone Company ("Filer") provides this certification that it is taking reasonable steps to provide upon reasonable request broadband speeds of at least 25 Mbps downstream/3 Mbps upstream, with latency suitable for real-time applications, including Voice over Internet Protocol, and usage capacity that is reasonably comparable to offerings in urban areas, and that requests for such service are met within a reasonable amount of time.



INDEPENDENT AUDITORS' REPORT

Board of Directors Filer Mutual Telephone Company d/b/a TruLeap Technologies Filer, Idaho

Opinion

We have audited the accompanying financial statements of Filer Mutual Telephone Company d/b/a TruLeap Technologies, which comprise the balance sheet as of December 31, 2022 and 2021, and the related statements of operations and comprehensive income, members' equity and cash flows for the years then ended, and the related notes to the financial statements.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Filer Mutual Telephone Company d/b/a TruLeap Technologies as of December 31, 2022 and 2021, and the results of its operations and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audits in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Filer Mutual Telephone Company d/b/a TruLeap Technologies and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Filer Mutual Telephone Company d/b/a TruLeap Technologies' ability to continue as a going concern within one year after the date that the financial statements are available to be issued.

Filer Mutual Telephone Company d/b/a TruLeap Technologies Page Two

Auditors' Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due
 to fraud or error, and design and perform audit procedures responsive to those risks. Such
 procedures include examining, on a test basis, evidence regarding the amounts and disclosures
 in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit
 procedures that are appropriate in the circumstances, but not for the purpose of expressing an
 opinion on the effectiveness of Filer Mutual Telephone Company d/b/a TruLeap Technologies'
 internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant
 accounting estimates made by management, as well as evaluate the overall presentation of the
 financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Filer Mutual Telephone Company d/b/a TruLeap Technologies' ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control related matters that we identified during the audit.

Roseville, Minnesota March 10, 2023 Olsen Thielen & Co., Ltd.