



EXHIBIT 4

Certification Relating to Accounting Standards

I, Gary W. Ricketts, am an officer of Whidbey Telephone Company, (the Company as set out in the Petition to which this is an Exhibit). Thereby, I certify that the Company complies with state and federal accounting, cost allocation, and cost adjustment rules pertaining to an incumbent local exchange carrier for the period of time that the Company will receive support under the Petition to which this is an Exhibit.

I declare under penalty of perjury under the law of Washington that the foregoing is true and correct as set forth in RCW 5.50.050 and is made this 22nd day of September 2023.

A handwritten signature in blue ink that reads "Gary W. Ricketts".

Gary W. Ricketts  
Gary W. Ricketts  
Secretary & Treasurer