EXHIBIT 4

Certification Relating to Accounting Standards

I, <u>Michael J. Martell</u> am an officer of <u>Pend Oreille Telephone Company</u> (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 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.

Signed on the 24 day of October 2023, at Glenns Ferry, ID.

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By: Michael J. Martell

Title: Vice-President

EXHIBIT 6

CERTIFICATION OF SERVICE

I, Michael J. Martell, am an officer of Pend Oreille Telephone Company (the Company as set out in the Petition to which this is an Exhibit) and hereby certify that if support is provided to the Company, the Company will continue to provide communications services throughout its service territory in Washington for which it is seeking in receiving program support and that the Company will continue to provide broadband service during the entirety of the year for which the Company is applying for support from the program.

I declare under penalty of perjury under the law of Washington that the foregoing is true and correct.

Signed on the 24th day of October, 2023 at Glenns Ferry, ID

Michael J. Martell Vice President

EXHIBIT 7

Certification of Eligibility

I, Michael J. Martell am an officer of Pend Oreille Telephone Company (the Company as set out in the Petition to which this is an Exhibit) and thereby certify that the Company is in compliance with the Federal Communications Commission's obligation for deployment of broadband at speeds specified by the Federal Communications Commission that apply to the Company.

For (j)(ii): Further, I certify that the Company commits to the deployment of broadband to the number of locations the Washington Utilities and Transportation Commission determined by order.

I declare under penalty of perjury under the law of Washington that the foregoing is true and correct.

Signed on the 24th day of October, 2023 at Glenns Ferry, ID

By: Michael J. Martell
Title: Vice-President