

EXHIBIT 4

Certification of State and federal Accounting

I, Dale Merten, am an officer of The Toledo Telephone Co., Inc. (the Company as set out in the Petition to which this is an Exhibit) and thereby certify that the Company is in compliance with State and Federal accounting, cost allocations, and cost adjustment rules pertaining to incumbent local exchange carriers that apply to the Company.

This Certification is a sworn statement made under the penalty of perjury as set forth in WAC480-123-110-(1)(g) this 18th day of June, 2021.

A handwritten signature in black ink, appearing to read "Dale Merten", with a stylized flourish at the end.

By: Dale Merten

Title: VP/COO