**KPU Telecommunications**

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August 21, 2017

USAC

High Cost Program

200 L Street NW, Suite 200

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RE: FCC FORM 481 – Line 3026 Management letter by the independent certified public accountant that performed the company’s financial audit.

Greetings,

Our independent certified public accountant has completed their report. At this time we are submitting the final comprehensive annual financial report (CAFR) for the year ending December 31, 2016 with a management letter from the certified public accountant performing the audit.

Please do not hesitate to contact me if you have any questions regarding this matter.

Regards,

Tina Bredehoft

Tariff Specialist

KPU Telecommunications

(907) 228-5479