

A.10(b)

To the Division of Public Utilities ,

I, Gary Buehner attest to the accuracy, integrity and objectivity of the financial statements; and they were prepared in accordance with GAAP.

Thank you,

A handwritten signature in black ink, consisting of a stylized 'G' followed by a horizontal line that ends in a small loop.

Gary W. Buehner
CEO
Teltrust Corporation