

January 16, 2014

Eck, Schafer & Punke, LLP
600 E. Adams
Springfield, IL 62701

This representation letter is provided in connection with your audits of the financial statements of West Central Illinois Educational Telecommunications Corporation (Network Knowledge), which comprise the statements of financial position as of June 30, 2013 and 2012, and the related statements of activities and cash flows the years then ended and the related notes to the financial statements for the purpose of expressing an opinion as to whether the financial statements are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America.

Certain representations in this letter are described as being limited to matters that are material. Items are considered material, regardless of size, if they involve an omission or misstatement of accounting information that, in light of surrounding circumstances, makes it probable that the judgment of a reasonable person relying on the information would be changed or influenced by the omission or misstatement. An omission or misstatement that is monetarily small in amount could be considered material as a result of qualitative factors.

We confirm, to the best of our knowledge and belief, as of January 16, 2014, the following representations made to you during your audits.

Financial Statements

- We have fulfilled our responsibilities, as set in the terms of our audit engagement letter dated May 13, 2013.
- The financial statements referred to above are fairly presented in conformity with accounting principles generally accepted in the United States of America.
- We acknowledge our responsibility for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of the financial statements that are free from material misstatement, whether due to fraud or error.

- We acknowledge our responsibility for the design, implementation, and maintenance of internal control to prevent and detect fraud.
- Significant assumptions we used in making accounting estimates, including those measured at fair value, are reasonable.
- Related party relationships and transactions have been appropriately accounted for and disclosed in accordance with the requirements of accounting principles generally accepted in the United States of America.
- All events subsequent to the date of the financial statements and for which accounting principles generally accepted in the United States of America requires adjustment or disclosure have been adjusted or disclosed.
- The effects of uncorrected misstatements are immaterial, both individually and in the aggregate, to the financial statements as a whole.
- The effects of all known actual or possible litigation, claims, and assessments have been accounted for and disclosed in accordance with accounting principles generally accepted in the United States of America.
- Material concentrations have been properly disclosed in accordance with accounting principles generally accepted in the United States of America.
- Guarantees, whether written or oral, under which Network Knowledge is contingently liable, have been properly recorded or disclosed in accordance with accounting principles generally accepted in the United States of America.

Information Provided

- We have provided you with:
 - Access to all information, of which we are aware, that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, and other matters.
 - Additional information that you have requested from us for the purpose of the audit.
 - Unrestricted access to persons within Network Knowledge from whom you determined it necessary to obtain audit evidence.
- All material transactions have been recorded in the accounting records and are reflected in the financial statements.
- We have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.
- We have no knowledge of any fraud or suspected fraud that affects Network Knowledge and involves:

- Management,
 - Employees who have significant roles in internal control, or
 - Others were the fraud could have a material effect on the financial statements.
- We have no knowledge of any allegations of fraud or suspected fraud affecting Network Knowledge's financial statements communicated by employees, former employees, analysts, regulators, or others.
 - We have disclosed to you all known instances of noncompliance or suspected noncompliance with laws and regulations whose effects should be considered when preparing the financial statements.
 - We have disclosed to you all known actual or possible litigation, claims, and assessments whose effects should be considered when preparing the financial statements.
 - We have disclosed to you the identity of Network Knowledge's related parties and all the related party relationships and transactions of which we are aware.
 - Network Knowledge has satisfactory title to all owned assets, and there are no liens or encumbrances on such assets nor has any asset been pledged as collateral, except as disclosed in the notes to the financial statements.
 - We are responsible for compliance with the laws, regulations, and provisions of contracts and grant agreements applicable to us; and we have identified and disclosed to you all laws, regulations and provisions of contracts and grant agreements that we believe have a direct and material effect on the determination of the financial statement amounts or other financial data significant to the audit objectives.
 - Network Knowledge is an exempt organization under Section 501(a) of the Internal Revenue Code. Any activity of which we are aware that would jeopardize Network Knowledge's tax-exempt status, and all activities subject to tax on unrelated business income or excise or other tax, has been disclosed to you. All required filings with tax authorities are up to date.

Signed: _____

Title: _____