EXHIBIT 8

PETITION OF LEWIS RIVER TELEPHONE COMPANY, INC. D/B/A TDS TELECOM TO RECEIVE SUPPORT FROM THE STATE UNIVERSAL SERVICE COMMUNICATIONS PROGRAM - EXHIBIT $8-1\,$

EXHIBIT 8

FINANCIAL ACCOUNTING CERTIFICATE

I, Joel P. Dohmeier, an officer of Lewis River Telephone Company, Inc. d/b/a TDS Telecom (the "Company") with personal knowledge and responsibility, based upon my discussions with the Company staff that handle such matters, under penalty of perjury, state that the Company complies with state and federal accounting, cost allocation and cost adjustment rules pertaining to incumbent local exchange companies.

Dated this 26th day of July, 2018.

—Docusigned by:

Jol Dolumeier

7/26/2018 | 8:33 AM CDT

ਹਿੰਦੀ P. Dohmeiei Vice President