

EXHIBIT 8

FINANCIAL ACCOUNTING CERTIFICATE

I, Pat Morse, an officer of Ellensburg Telephone Company d/b/a FairPoint Communications with personal knowledge and responsibility, based upon my discussions with 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 31st day of July, 2014.



Patrick L Morse
Sr VP Governmental Affairs