## EXHIBIT 8

PETITION OF MCDANIEL TELEPHONE COMPANY 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 Dohmeier, an officer of McDaniel Telephone Company d/b/a TDS Telecom (the "Company") 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.  $7/16/2019 \mid 1:26 \text{ PM CDT}$ 

Dated this \_\_\_\_<sup>th</sup> day of July, 2019.

— Docusigned by: Joll Polimier

Joel Dohmeier Vice President

PETITION OF MCDANIEL TELEPHONE COMPANY D/B/A TDS TELECOM TO RECEIVE SUPPORT FROM THE STATE UNIVERSAL SERVICE COMMUNICATIONS PROGRAM – EXHIBIT 8 – 2