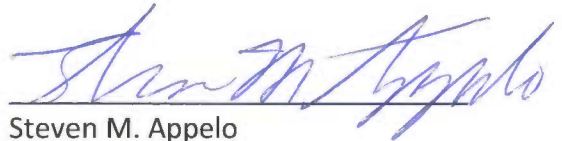


EXHIBIT 8

FINANCIAL ACCOUNTING CERTIFICATE

I, Steven M. Appelo, an officer of Western Wahkiakum County Telephone Company, with personal knowledge and responsibility, based upon my discussions with company staff and outside consultants retained by the Company to 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 23rd day of July, 2015.



Steven M. Appelo
President