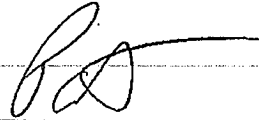


EXHIBIT 8

FINANCIAL ACCOUNTING CERTIFICATE

I, Pat Morse, an officer of YCOM Networks, Inc. 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 31<sup>st</sup> day of July, 2014.



---

Patrick L Morse  
Sr VP Governmental Affairs